

# INDIVIDUAL INCOME TAX RETURNS 2004

T 22.35/8:2004

Individual Income Tax Returns 2

▲ RETURNS FILED \$ TAX COMPUTATIONS \$

SALARIES & WAGES \$ TAXABLE INCOME ▼

**EXEMPTIONS \$ STANDARD DEDUCTIONS** 

ADJUSTED GROSS INCOME \$ INCOME TAX

NET GAINS ▲ NET LOSSES ▼ TAX LIABILITY

ITEMIZED DEDUCTIONS \$ ADJUSTMENTS ▼

▼ IRAS \$ MARITAL STATUS ▼ DEPENDENTS

INTEREST ▼ ALTERNATIVE MINIMUM TAX

\$ NONTAXABLE RETURNS ▼ TAX REFUNDS

▲ TAX CREDITS ▼ SOURCES OF INCOME \$

\$ EARNED INCOME CREDIT ▲ DIVIDENDS

STATISTICS OF INCOME DIVISION



Department of the Treasury Internal Revenue Service

www.irs.gov

Publication 1304 (Rev. 08-2006) Catalog Number 63338H



Department
Of the
Treasury
Internal
Revenue
Service

# Individual Income Tax Returns 2004

Publication 1304 (Rev. 08-2006)

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

Additional unpublished information from individual income tax returns is available on a reimbursable basis.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 <a href="http://www.irs.gov/taxstats">http://www.irs.gov/taxstats</a>. Most of the tables included in this publication are available on the Internet site in Microsoft Excel format.

The Statistics of Income Division's Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers. In addition, the SIS staff provides data referral services, acts as liaison between requesters and IRS analysts on technical questions, and arranges for sales and transmittals of publications and published tables. The SIS staff can be reached by telephone on (202) 874-0410, or by fax on (202) 874-0922.

#### Citation:

Statistics of Income--2004 Individual Income Tax Returns Internal Revenue Service Washington, DC SUPERINTENDENT OF DOCUMENTS
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### Section 1

# Introduction and Changes in Law

#### Introduction

This report contains complete individual income tax data for Tax Year 2004. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 132 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2004.

Table A on the following pages presents selected income and tax items for Tax Years 2000, 2001, 2002, 2003, and 2004 as they appear on the forms and provides the percentage change for each item between 2003 and 2004. 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 2004, the number of individual tax returns filed increased by just over 1.8 million, or 1.4 percent. Adjusted gross income (AGI) rose \$581.7 billion, or 9.4 percent from 2003 to 2004, compared to the 2.9 percent increase recorded from 2002 to 2003. Total tax liability increased 11.0 percent to \$880.0 billion. Several components of AGI showed large increases between 2003 and 2004, notably net capital gains less loss increased 60.4 percent and ordinary dividends increased 27.5 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2004, 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, 2000-2004, in Current and Constant 1990 Dollars<sup>1</sup>

			Current dollars			
Item	2000	2001	2002	2003	2004	Percent change 2003 to 2004
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	129,373,500	130,255,237	130,076,443	130,423,626	132,226,042	1.4
Electronically filed returns *		46,861,487	52,798,823	61,154,815	68,380,152	11.8
Form 1040 returns		80,500,011	80,748,948	80,420,043	80,603,689	0.2
Electronically filed returns		20,811,215	24,843,419	30,472,170	34,900,171	14.5
Form 1040A returns		28,293,817	28,714,328	29,631,494	30,572,631	3.2
Electronically filed returns		15,007,182	16,839,599	18,910,697	20,771,324	9.8
Form 1040EZ returns		21,461,409	20,613,167	20,372,089	21,049,722	3.3
Electronically filed returns *		11,043,091	11,115,806	11,771,948	12,708,657	8.0
Salanes & wages			,,	,		
Number of returns	. 110,168,714	111,227,450	110.938,441	110,890,993	112,369,812	1.3
Amount	4,456,167,438	4,565,229,218	4,559,690,903	4,649,900,493	4,921,806,344	5.8
Taxable interest received						
Number of returns	68,046,458	67,479,816	63,584,806	59,459,344	57,605,888	-3.1
Amount	199,321,670	198,177,814	149,024,899	127,159,692	125,474,158	-1.3
Tax-exempt interest						
Number of returns	4,658,345	4,557,381	4,453,829	4,524,955	4,416,851	-2.4
Amount	53,951,877	55,582,376	54,564,456	53,750,230	52,031,763	-3.2
Ordinary dividends in AGI						
Number of returns	. 34,140,604	32,621,151	31,409,759	30,475,097	30,687,178	0.7
Amount	146,987,679	119,533,324	103,241,332	115,141,232	146,838,808	27.5
Qualified dividends in AGI						
Number of returns	. N/A	N/A	N/A	22,449,379	24,549,867	9.4
Amount	N/A	N/A	N/A	80,994,736	110,500,411	36.4
State income tax refund						
Number of returns	. 20,921,057	22,132,023	23,838,529	24,655,907	23,621,296	-4.2
Amount	18,309,835	21,219,499	23,875,813	23,425,623	22,735,928	-2.9
Alimony received						
Number of returns	. 442,335	437,859	425,963	431,368	439,608	1.9
Amount	6,192,307	6,685,857	6,523,019	6,470,712	7,262,338	12.2
Business or profession net income, less loss						
Number of returns	. 17,600,010	18,018,349	18,597,305	19,415,648	20,252,079	4.3
Amount	. 213,865,353	216,772,496	220,783,572	229,655,285	247,217,287	7.6
Net capital gain in AGI less loss						
Number of returns		23,470,401	23,249,625	21,889,687	22,388,659	2.3
Amount	614,739,612	325,168,963	238,368,458	294,021,717	471,735,648	60.4
Capital gain distributions reported on Form 1040						
Number of returns		2,486,027	939,523	1,095,371	2,878,263	162.8
Amount	15,802,819	1,358,488	420,312	332,293	1,925,990	479.6
Sales of property other than capital assets, net						
gain less loss						
Number of returns		1,615,884	1,728,377	1,753,860	1,749,934	-0.2
Amount	-919,134	-1,896,996	-2,386,530	-330,359	2,502,516	N/A
Total IRA distributions						
Number of returns		9,363,959	8,889,787	9,240,253	9,516,936	3.0
Amount	138,323,846	118,565,053	120,418,135	120,948,781	131,491,539	8.7
Taxable IRA distributions in AGI			0.004.053			
Number of returns	1 ' '	8,834,138	8,291,357	8,611,702	8,913,846	3.5
Amount	98,966,627	94,327,585	88,219,481	88,335,605	101,672,181	15.1
Total pensions & annuities						
Number of returns		24,317,375	24,857,470	24,767,067	25,130,018	1.5
Amount	552,009,667	532,924,324	561,031,602	565,420,626	627,664,241	11.0
Taxable pensions & annuities in AGI	04.705.044	00 000 775	00 701 117			
Number of returns		22,262,775	22,794,417	22,822,842	23,123,390	1.3
Amount	325,827,702	338,745,409	357,840,960	372,931,442	394,285,849	5.7
Rents, royalties, partnerships, estates,						
trusts, etc.	14 222 022	14 640 000	14 600 705	14 004 475	45 404 000	2.5
Number of returns	7 . 7	14,542,983	14,683,765	14,824,475	15,191,999	2.5
Amount	252,085,403	268,224,205	278,192,647	295,698,600	357,378,135	20.9
Farm net income less loss	2.004.704	2 000 074	1,005,070	1.007.440	2.004.000	
Number of returns		2,006,871	1,995,073	1,997,116	2,004,898	0.4
Amount	-9,034,178	-11,004,781	-14,419,719	-12,371,492	-13,239,205	-7.0
Unemployment compensation in AGi	6 470 000	0.700.005	10 224 626	10.005.000	0.001.011	
Number of returns	' '	8,799,885	10,334,639	10,065,230	9,094,911	-9.6
AmountFootnotes at end of table.	16,913,305	26,890,925	43,129,155	44,007,879	32,740,272	-25.6

Table A--Selected Income and Tax Items for Selected Years, 2000-2004, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

Hom			Current dollars	7		Doront shops
Item	2000	2001	2002	2003	2004	Percent change, 2003 to 2004
	(1)	(2)	(3)	(4)	(5)	(6)
Social security benefits (received)	13,627,723	13,753,080	42.000.000	14 400 000	44.750.500	4.5
Number of returns	1 ' '	196,524,465	13,869,265 205.658.281	14,120,202	14,759,589	4.5 8.3
Taxable social security benefits in AGI	100,000,003	190,324,403	203,030,261	214,011,279	231,873,220	0.3
Number of returns	10,608,572	10,779,279	10,702,502	10,975,002	11,691,859	6.5
Amount	89,964,021	93,559,363	93,459,494	97,768,201	110,462,387	13.0
Foreign earned income exclusion <sup>2</sup>	00,004,021	00,000,000	00,700,707	07,700,201	110,402,507	10.0
Number of returns	358,391	292,006	316,931	306,393	295,313	-3.6
Amount	15,239,672	13,944,765	14,936,779	15,076,406	15,446,376	2.5
Net operating loss <sup>2</sup>	10,000,000		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,	
Number of returns	527,417	611,473	670,081	712,076	829,838	16.5
Amount	48,096,275	54,475,064	58,126,147	62,824,777	75,011,556	19.4
Other income, net gain less loss 2						
Number of returns	5,815,404	5,610,987	5,467,631	5,703,893	5,891,550	3.3
Amount	25,370,158	19,508,967	19,100,950	21,289,227	23,197,673	9.0
Total income						
Number of returns	129,148,570	130,014,403	129,837,130	130,171,008	131,924,074	1.3
Amount	6,423,986,106	6,231,176,710	6,110,746,964	6,294,684,470	6,886,851,809	9.4
Educator expenses						
Number of returns	N/A	N/A	2,884,403	3,240,673	3,402,468	5.0
Amount	N/A	N/A	712,505	805,734	858,457	6.5
Certain business expenses of reservists, performing						
artists, and fee-basis governement officials						
Number of returns	N/A	N/A	N/A	N/A	105,135	(X)
Amount	N/A	N/A	N/A	N/A	252,597	(X)
Total taxpayer IRA adjustment						1
Number of returns	3,505,032	3,448,457	3,277,671	3,418,494	3,330,763	-2.6
Amount	7,477,074	7,406,866	9,462,404	10,006,814	10,028,607	0.2
Student loan interest deduction						
Number of returns	4,477,986	4,405,667	6,640,784	6,953,370	7,527,249	8.3
Amount	2,639,472	2,711,733	4,659,546	4,409,816	4,398,734	-0.3
Tuition and fees deduction						
Number of returns	N/A	N/A	3,444,941	3,571,154	4,710,253	31.9
Amount	N/A	N/A	6,154,145	6,683,631	10,589,279	58.4
Health savings account deduction						
Number of returns	N/A	N/A	N/A	N/A	90,857	(X)
Amount	N/A	N/A	N/A	N/A	190,732	(X)
Moving expenses						
Number of returns	956,586	944,791	947,470	1,023,888	1,096,436	7.1
Amount	2,137,803	2,180,570	2,215,391	2,439,835	2,952,043	21.0
One-half of self-employment tax						
Number of returns	14,300,140	14,574,036	14,664,473	15,373,279	15,920,203	3.6
Amount	17,392,967	18,134,959	18,687,162	19,791,285	21,109,366	6.7
Self-employed health insurance						
Number of returns	3,564,624	3,559,792	3,571,152	3,802,277	3,883,687	2.1
Amount	7,569,198	8,177,397	10,494,247	16,454,211	18,457,063	12.2
Keogh retirement plan						
Number of returns	1 1	1,290,496	1,186,947	1,208,801	1,201,332	-0.6
Amount	12,475,396	13,114,412	16,349,738	17,795,957	19,295,952	8.4
Penalty on early withdrawal of savings			1			
Number of returns	863,436	890,649	804,926	736,121	780,327	6.0
Amount	286,507	197,533	192,750	150,214	209,833	39.7
Alimony paid adjustment						
Number of returns	656,724	656,635	587,219	587,368	574,001	-2.3
Amount	7,460,164	7,472,718	7,183,522	7,520,335	8,470,128	12.6
Foreign housing deductions						
Number of returns	4,411	4,122	2,074	1,491	3,352	124.8
Amount	42,400	92,074	54,614	51,765	59,899	15.7
Other adjustments	470 100	100.000	000 010	070.047	400.010	84.6
Number of returns	170,106	183,906	208,348	272,647	188,210	-31.0
Amount	1,008,208	961,209	1,064,125	1,314,285	1,107,387	-15.7
Total statutory adjustments	00 407 400	00 407 000	20.044.070	20,200,000	20 450 005	
Number of returns	23,197,425	23,497,092	28,911,078	30,382,069	32,153,965	5.8
Amount	58,609,518	60,572,768	77,161,432	87,575,677	98,046,679	12.0
Adjusted gross income or loss (AGI)	6 205 070 040	6 470 600 040	6 020 505 500	6 207 400 700	6.700.005.400	
Amount	6,365,376,648	6,170,603,942	6,033,585,532	6,207,108,793	6,788,805,130	9.4
Total itemized deductions	40.504.555	44.505.555	40.047.001	40.040.501	40.000.000	
Number of returns	42,534,320 822,360,510	44,562,307 884,528,260	45,647,551 898,047,320	43,949,591 901,864,834	46,335,237 998,238,457	5.4 10.7
Amount						

Table A--Selected Income and Tax Items for Selected Years, 2000-2004, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

Item			Current dollars	1		Percent change,
цен	2000	2001	2002	2003	2004	2003 to 2004
	(1)	(2)	(3)	(4)	(5)	(6)
Total standard deduction						
Number of returns		84,238,232	82,655,191	84,643,281	84,016,753	-0.7
Amount	470,820,881	481,907,591	492,067,532	555,780,052	560,932,618	0.9
Basic standard deduction					}	
Number of returns	85,670,504	84,238,232	82,655,191	84,643,281	84,016,753	-0.7
Amount	456,084,883	466,971,032	477,170,045	539,921,089	545,082,218	1.0
Additional standard deduction					1	
Number of returns	11,330,554	11,116,629	10,857,098	11,200,647	10,985,079	-1.9
Amount	14,735,998	14,936,559	14,897,487	15,858,963	15,850,401	-0.1
AGI less deductions		, , , , , , , , , , , , , , , , , , , ,		,,	,	
Number of returns	116,391,403	115,862,109	114,976,167	114,402,877	116,042,570	1.4
Amount	1 ' '	4,910,329,307	4,760,885,833	4,873,784,147	5,360,753,836	10.0
Number of exemptions		256,186,046	258,716,374	261,126,373	263,896,304	1.1
Exemption amount		727,554,990	761,440,430	781,305,067	800,690,043	2.5
Taxable income	. 030, 103,474	121,554,990	701,440,430	101,303,001	600,090,043	2.5
Number of returns	405.050.000	104 174 055	400 075 000	404 200 040	400 707 050	1.0
	1 ' '	104,174,655	102,275,969	101,392,812	102,737,959	1.3
Amount	4,544,242,424	4,268,506,425	4,096,127,651	4,200,218,439	4,670,165,637	11.2
Tax from table, rate schedules, etc.	105.051.111					
Number of returns		104,163,693	102,266,930	101,386,201	102,721,593	1.3
Amount	1,008,626,180	926,642,321	829,839,121	780,315,781	871,227,853	11.7
Additional taxes						
Number of returns	. 23,487	25,334	13,291	21,370	9,884	-53.7
Amount	. 126,524	198,998	153,564	222,088	85,611	-61.5
Alternative minimum tax						
Number of returns	1,304,198	1,120,047	1,910,789	2,357,975	3,096,299	31.3
Amount	9,600,840	6,756,705	6,853,901	9,469,803	13,029,239	37.6
Income tax before credits						
Number of returns	. 105,277,966	104,195,834	102,293,722	101,412,777	102,740,921	1.3
Amount	' '	933,567,474	836,842,718	790,005,881	884,342,703	11,9
Foreign tax credit	1,010,210,010	300,007,777	000,042,710	1 00,000,001	004,042,700	11.5
Number of returns	3,935,699	3,942,604	3,748,974	4,145,174	4,700,259	13.4
Amount		6,254,559	5,933,600	5,805,555	6,757,994	16.4
Child care credit	3,550,300	0,254,559	3,933,000	3,003,555	0,757,994	10.4
Number of returns	6,368,101	6,184,508	6 105 055	6 2 1 2 2 0 7	6 246 640	0.1
	, ,	1 ' '	6,185,855	6,313,297	6,316,649	
Amount	2,793,860	2,721,061	2,706,539	3,206,890	3,337,984	4.1
Credit for elderly or disabled	455 700	400.007	400 500	100.447	107.011	40.4
Number of returns	'	139,097	133,538	123,147	107,914	-12.4
Amount	32,608	30,496	21,119	20,257	18,740	-7.5
Education credits						
Number of returns		7,212,554	6,544,536	7,298,227	7,180,884	-1.6
Amount	4,851,178	5,156,254	5,012,744	5,843,029	6,016,805	3.0
Retirement savings contributions credit	Í					
Number of returns	N/A	N/A	5,307,176	5,296,688	5,288,732	-0.2
Amount	. N/A	N/A	1,058,219	1,034,394	1,011,506	-2.2
Child tax credit						
Number of returns	26,404,521	26,452,875	25,939,801	25,672,254	25,988,711	1.2
Amount	19,689,359	22,427,229	21,520,271	22,788,025	32,300,455	41.7
Adoption credit					02,000,100	1,
Number of returns	42,681	47,737	55,905	63,980	71,136	11.2
Amount	1	88,781	234,109	348,793	301,890	-13.4
General business credit	31,000	00,707	204,103	540,755	301,030	10.4
Number of returns	275,115	269,648	284,720	262,738	248,506	-5.4
Amount		713,974	750,855	612,744		3.7
Pnor year minimum tax credit	. 704,200	/13,974	/50,055	012,744	635,391	3.7
Number of returns	100.554	240.055	402 770	250 505	074.500	
		248,255	193,776	250,605	274,596	9.6
Amount	1,287,661	1,438,041	976,398	916,538	902,000	-1.6
Total credits <sup>3</sup>						
Number of returns	0010001000	49,066,700	38,846,217	39,247,449	39,841,978	1.5
Amount	35,753,613	44,160,998	38,747,463	41,069,375	51,599,346	25.6
Income tax less credits'						
Number of returns		97,389,985	93,565,243	91,109,363	90,876,672	-0.3
Amount	982,465,335	889,406,476	798,095,255	748,936,506	832,743,358	11.2
Self-employment tax						
Number of returns	14,300,140	14,575,011	14,664,473	15,373,279	15,920,203	3.6
Amount		36,262,878	37,367,003	39,574,991	42,210,737	6.7
Recapture taxes				,	-,-,-,,-,	
Number of returns	14,144	11,686	14,684	15,797	41,161	160.6
Amount	298,862	286,974	117,943	87,939	173,122	96.9

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 2000-2004, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

Item			Current dollars		T	Percent change
item	2000	2001	2002	2003	2004	2003 to 2004
	(1)	(2)	(3)	(4)	(5)	(6)
Social security, Medicare tax on tip income						
not reported						
Number of returns	265,007	288,275	238,185	557,717	517,609	-7.2
Amount	35,753	35,879	31,446	148,746	107,929	-27.4
Tax on qualified retirement plans						
Number of returns	4,334,527	4,571,187	4,896,938	4,877,670	4,924,584	1.0
Amount	3,414,692	3,259,975	3,498,067	3,407,940	3,640,374	6.8
Advanced earned income credit payments	0,111,002	0,200,010	0,100,001	0,407,070	0,040,014	0.0
Number of returns	174,967	135,554	156,376	142,694	142,639	-0.0
	· .	51,492	73,904			-6.9
Amount	12,530	31,432	73,804	66,986	62,360	-0.9
Household employment taxes	250,000	250,022	220 722	240.004	0.40.700	4.0
Number of returns	259,906	250,622	229,722	240,601	243,702	1.3
Amount	795,638	804,086	703,931	810,442	885,832	9.3
Total tax liability 1,4						
Number of returns	104,685,747	102,557,013	99,559,612	97,875,142	98,115,557	0.2
Amount	1,022,172,309	930,280,996	839,977,103	793,111,460	879,962,609	11.0
ncome tax withheld						
Number of returns	113,733,442	114,798,386	114,861,744	114,861,706	116,312,978	1.3
Amount	763,901,388	773,325,891	717,492,263	703,758,484	731,734,362	4.0
Estimated tax payments						
Number of returns	13,326,669	13,167,856	12,434,579	11.576.213	10.996.504	-5.0
Amount	221,621,893	220,195,712	198,177,595	182,906,911	188,770,357	3.2
Eamed income credit '	221,021,033	220,130,712	130,177,333	102,300,311	100,770,557	3.2
	40.077.006	40 502 424	24 702 407	22 024 227	22 270 550	
Number of returns	19,277,225	19,593,121	21,703,187	22,024,227	22,270,550	1.1
Amount	32,296,350	33,375,971	38,198,572	38,657,067	40,024,074	3.5
Nontaxable combat pay election						
Number of returns	N/A	N/A	N/A	N/A	10,024	(X)
Amount	N/A	N/A	N/A	N/A	9,283	(X)
Additional child tax credit						
Number of returns	1,104,143	8,562,900	10,937,417	12,570,455	14,528,434	15.6
Amount	977,641	4,994,877	6,415,753	9,112,716	14,450,019	58.6
Payment with an extension request	1			i		
Number of returns	1,610,937	1,448,213	1,235,156	1,333,579	1,518,779	13.9
Amount	63,396,711	42,495,018	36,321,934	38,303,188	59,268,206	54.7
Excess social security tax withheld	00,000,111	12,100,010	00,021,001	00,000,100	00,200,200	
Number of returns	1,640,582	1,436,745	1,145,352	1,121,141	1,242,604	10.8
	1 ' '	1 ' '				10.3
Amount	2,184,849	1,915,349	1,564,478	1,566,411	1,727,641	10.3
Other payments:						Í
Form 2439						
Number of returns	50,698	20,955	19,422	12,717	9,608	-24.4
Amount	399,047	88,649	37,701	123,633	33,754	-72.7
Form 4136						
Number of returns	395,555	386,698	365,868	349,860	345,020	-1.4
Amount	90,578	108,963	101,459	82,154	86,378	5.1
Form 8885 °		'				
Number of returns	N/A	N/A	5,322	17,834	16,314	-8.5
Amount	N/A	N/A	1,967	32,514	23,595	-27.4
otal payments 1	1 17/7	1000	1,001	02,57	20,555	
Number of returns	122,243,874	123,451,338	123,462,930	123,461,513	124,989,700	1.2
Amount	1,084,868,447	1,076,500,696	998,311,722	974,543,079	1,036,118,363	6.3
Overpayment, total						
Number of returns	95,921,082	102,310,895	103,462,884	105,361,848	103,706,648	-1.6
Amount	196,198,780	236,981,755	239,784,002	254,553,541	255,064,839	0.2
Overpayment refunded						
Number of returns	93,000,030	99,011,975	100,143,606	102,004,984	100,674,244	-1.3
Amount	167,577,365	202,274,032	205,987,348	219,751,889	221,371,474	0.7
Refund credited to next year						
Number of returns	4,255,215	5,408,878	5,418,534	5,199,186	4,314,593	-17.0
Amount		34,708,129	33,796,653	34,801,652	33,693,366	-3.2
ax due at time of filing		1, 00, 120	3,, 10,000	.,,,,,,,,,	1,023,000	0.2
Number of returns	30,624,423	24,581,181	22,818,761	21,072,333	24,452,350	16.0
					99,683,779	
Amount	134,944,362	91,830,967	82,287,723	73,741,408	99,003,779	35.2
ax penalty						
Number of returns	5,813,525	5,318,905	5,149,988	4,829,886	5,641,853	16.8
Amount	1,441,719	1,060,320	838,341	619,485	774,697	25.1

Table A--Selected Income and Tax Items for Selected Years, 2000-2004, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

			Constant 1990 dollar			
Item	2000	2001	2002	2003	2004	Percent chang 2003 to 2004
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	129,373,500	130,255,237	130,076,443	130,423,626	132,226,042	1.4
Electronically filed returns *		46,861,487	52,798,823	61,154,815	68,380,152	11.8
Form 1040 returns		80,500,011	80,748,948	80,420,043	80,603,689	0.2
Electronically filed returns		20,811,215	24,843,419	30,472,170	34,900,171	14.5
Form 1040A returns	1 ' '	28,293,817	28,714,328	29,631,494	30,572,631	3.2
Electronically filed returns		15,007,182	16,839,599	18,910,697	20,771,324	9.8
Form 1040EZ returns	1 ' '	21,461,409	20,613,167	20,372,089	21,049,722	3.3
Electronically filed returns *	1 1	11,043,091	11,115,806	11,771,948	12,708,657	8.0
Salaries & wages	. 10,170,740	11,043,031	11,113,000	11,771,540	12,700,037	0.0
Number of returns	110,168,714	111,227,450	110,938,441	110,890,993	112,369,812	1.3
						3.1
Amount	3,381,007,161	3,369,172,855	3,313,728,854	3,302,486,146	3,406,094,356	3.1
axable interest received	00.040.450	67.470.040	00 504 000	50 150 011	== 005 000	
Number of returns		67,479,816	63,584,806	59,459,344	57,605,888	-3.1
Amount	151,230,402	146,256,689	108,302,979	90,312,281	86,833,327	-3.9
Fax-exempt interest						
Number of returns		4,557,381	4,453,829	4,524,955	4,416,851	-2.4
Amount	40,934,656	41,020,204	39,654,401	38,174,879	36,008,140	-5.7
Ordinary dividends in AGI						
Number of returns		32,621,151	31,409,759	30,475,097	30,687,178	0.7
Amount	. 111,523,277	88,216,475	75,030,038	81,776,443	101,618,552	24.3
Qualified dividends in AGI						
Number of returns	N/A	N/A	N/A	22,449,379	24,549,867	9.4
Amount	. N/A	N/A	N/A	57,524,670	76,470,873	32.9
State income tax refund						
Number of returns	20.921.057	22,132,023	23,838,529	24,655,907	23,621,296	-4.2
Amount	1 '	15,660,147	17,351,608	16,637,516	15,734,206	-5.4
Alimony received	10,032,100	10,000,141	17,001,000	10,007,010	10,704,200	-5.7
Number of returns	442,335	437,859	425,963	431,368	439,608	1.9
			1 '		1	
Amount	4,698,260	4,934,212	4,740,566	4,595,676	5,025,839	9.4
Business or profession net income, less loss	47.000.040	40.040.040	40 507 005	40.445.040	00.050.070	
Number of returns		18,018,349	18,597,305	19,415,648	20,252,079	4.3
Amount	162,265,063	159,979,702	160,453,177	163,107,447	171,084,628	4.9
Net capital gain in AGI less loss						
Number of returns	22,875,460	23,470,401	23,249,625	21,889,687	22,388,659	2.3
Amount	. 466,418,522	239,977,094	173,232,891	208,822,242	326,460,656	56.3
Capital gain distributions reported on Form 1040						
Number of returns	6,645,305	2,486,027	939,523	1,095,371	2,878,263	162.8
Amount	. 11,989,999	1,002,574	305,459	236,004	1,332,865	464.8
Sales of property other than capital assets, net						
gain less loss					}	
Number of returns	1,700,051	1,615,884	1,728,377	1,753,860	1,749,934	-0.2
Amount	-697,370	-1,399,997	-1,734,397	-234,630	1,731,845	N/A
otal IRA distributions		, ,		. , , , , , , , , , , , , , , , , , , ,		
Number of returns	9,381,311	9,363,959	8,889,787	9,240,253	9,516,936	3.0
Amount	1 ' '	87,501,884	87,513,180	85,901,123	90,997,605	5.9
axable IRA distributions in AGI	104,545,007	01,001,004	01,010,100	00,501,120	30,337,000	0.5
Number of returns	8.732.291	8.834.138	8,291,357	8,611,702	8,913,846	3.5
	-,,	69,614,454	64,112,995	62,738,356	70,361,371	
Amount	. 75,000,400	09,014,434	04,112,993	02,730,330	70,301,371	12.2
Total pensions & annuities	00 700 404	04.047.075	04.057.470	04.707.007	05 400 040	
Number of returns		24,317,375	24,857,470	24,767,067	25,130,018	1.5
Amount	418,823,723	393,302,084	407,726,455	401,577,149	434,369,717	8.2
axable pensions & annuities in AGI						
Number of returns		22,262,775	22,794,417	22,822,842	23,123,390	1.3
Amount	. 247,213,734	249,996,612	260,058,837	264,866,081	272,862,179	3.0
Rents, royalties, partnerships, estates,						
trusts, etc.						
Number of returns	14,332,632	14,542,983	14,683,765	14,824,475	15,191,999	2.5
Amount		197,951,443	202,174,889	210,013,210	247,320,509	17.8
arm net income less loss						
Number of returns	2,061,784	2,006,871	1,995,073	1,997,116	2,004,898	0.4
Amount		-8,121,610	-10,479,447	-6,786,571	-9,162,080	-4.3
Jnemployment compensation in AGI	3,557,155	5,12.,010		3,. 00,011	5,102,000	4.0
Number of returns	6,478,292	8,799,885	10,334,639	10,065,230	9,094,911	-9.6
Amount		19,845,701	31,343,863	31,255,596	22,657,628	-27.5

Table A--Selected Income and Tax Items for Selected Years, 2000-2004, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

			Constant 1990 dollar	rs <sup>6</sup>		
Item	2000	2001	2002	2003	2004	Percent change, 2003 to 2004
Social security benefits (received)	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	13,627,723	13,753,080	13.869.265	14,120,202	14,759,589	4.5
Amount		145,036,506	149,460,960	151,996,647	160,465,896	5.6
Taxable social security benefits in AGI	1,	,,	,	101,000,011	100,100,000	0.0
Number of returns	10,608,572	10,779,279	10,702,502	10,975,002	11,691,859	6.5
Amount		69,047,500	67,921,144	69,437,643	76,444,558	10.1
Foreign earned income exclusion <sup>2</sup>						
Number of returns	358,391	292,006	316,931	306,393	295,313	-3.6
Amount	. 11,562,725	10,291,339	10,855,217	10,707,675	10,689,534	-0.2
Net operating loss <sup>2</sup>						
Number of returns		611,473	670,081	712,076	829,838	16.5
Amount	36,491,863	40,202,999	42,242,839	44,619,870	51,911,111	16.3
Other income, net gain less loss 2						
Number of returns	1	5,610,987	5,467,631	5,703,893	5,891,550	3.3
Amount	. 19,248,982	14,397,762	13,881,504	15,120,190	16,053,753	6.2
Total income					1	
Number of returns		130,014,403	129,837,130	130,171,008	131,924,074	1.3
Amount	4,874,041,052	4,598,654,399	4,440,949,828	4,470,656,584	4,765,987,411	6.6
Educator expenses						
Number of returns		N/A	2,884,403	3,240,673	3,402,468	5.0
Amount	. N/A	N/A	517,809	572,254	594,088	3.8
Certain business expenses of reservists, performing						
artists, and fee-basis governement officials	NI/A	A1/A	21/4		105.105	
Number of returns		N/A	N/A	N/A	105,135	(X)
Amount	. N/A	N/A	N/A	N/A	174,808	(X)
Total taxpayer IRA adjustment	2 505 020	2 440 457	2 077 074	0.440.404	0.000.700	
Number of returns	3,505,032	3,448,457	3,277,671	3,418,494	3,330,763	-2.6
Amount	5,673,046	5,466,322	6,876,747	7,107,112	6,940,212	-2.3
Number of returns	4,477,986	4,405,667	6.640.784	6.953,370	7,527,249	8.3
Amount	, ,	2,001,279	3,386,298	3,131,972	3,044,107	-2.8
Tuition and fees deduction	2,002,034	2,001,219	3,300,290	3,131,972	3,044,107	*2.0
Number of returns	N/A	N/A	3,444,941	3,571,154	4,710,253	31.9
Amount		N/A	4,472,489	4.746.897	7,328,221	54.4
Health savings account deduction	11/0	13/0	7,472,403	4,740,037	1,320,221	34.4
Number of returns	N/A	N/A	N/A	N/A	90,857	(X)
Amount	N/A	N/A	N/A	N/A	131,994	(x)
Moving expenses	1		1 177	14//	701,554	(^)
Number of returns	956,586	944.791	947,470	1,023,888	1,096,436	7.1
Amount	'	1,609,277	1,610,023	1,732,837	2,042,936	17.9
One-half of self-employment tax	1	1,755,211	1,010,020	1, 52,551	2,0 12,000	
Number of returns	14,300,140	14,574,036	14,664,473	15,373,279	15,920,203	3.6
Amount	13,196,485	13,383,734	13,580,786	14,056,310	14,608,558	3.9
Self-employed health insurance						
Number of returns	3,564,624	3,559,792	3,571,152	3,802,277	3,883,687	2.1
Amount	5,742,942	6,034,979	7,626,633	11,686,229	12,773,054	9.3
Keogh retirement plan	1					
Number of returns	1,287,706	1,290,496	1,186,947	1,208,801	1,201,332	-0.6
Amount	9,465,399	9,678,533	11,882,077	12,639,174	13,353,600	5.7
Penalty on early withdrawal of savings						
Number of returns	863,436	890,649	804,926	736,121	780,327	6.0
Amount	217,380	145,781	140,080	106,686	145,213	36.1
Alimony paid adjustment						
Number of returns	656,724	656,635	587,219	587,368	574,001	-2.3
Amount	5,660,215	5,514,921	5,220,583	5,341,147	5,861,680	9.7
Foreign housing deductions			0.074			
Number of returns	4,411	4,122	2,074	1,491	3,352	124.8
Amount	32,170	67,951	39,690	36,765	41,453	12.8
Other adjustments	470 400	400,000	000000	070.047	100 010	
Number of returns	-, -,	183,906	208,348	272,647	188,210	-31.0
Amount	764,953	709,379	773,347	933,441	766,358	-17.9
Total statutory adjustments  Number of returns	23,197,425	23,497,092	28,911,078	30 393 060	22 452 005	5.0
Amount	44,468,527	44,703,150	56,076,622	30,382,069 62,198,634	32,153,965 67,852,373	5.8 9.1
Adjusted gross income or loss (AGI)	77,400,021	74,703,130	30,070,022	02,190,034	01,002,013	9.1
Amount	4,829,572,571	4,553,951,249	4,384,873,206	4,408,457,950	4,698,135,038	6.6
Total itemized deductions	7,023,312,311	7,000,001,249	7,304,073,200	7,400,437,930	7,080,130,030	0.0
Number of returns	42,534,320	44,562,307	45,647,551	43,949,591	46,335,237	5.4
Amount.	623,945,759	652,788,384	652,650,669	640,529,001	690,822,462	7.9
Footnotes at end of table.	1 2 3 10 10 11 00	1221.00,001	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1.5,020,007	000,022,702	7.0

Table A--Selected Income and Tax Items for Selected Years, 2000-2004, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

Item		· · · · · · · · · · · · · · · · · · ·	Constant 1990 dollar T	S	·	Percent change
	2000	2001	2002	2003	2004	2003 to 2004
	(7)	(8)	(9)	(10)	(11)	(12)
Total standard deduction						
Number of returns		84,238,232	82,655,191	84,643,281	84,016,753	-0.7
Amount	357,223,734	355,651,359	357,607,218	394,730,151	388,188,663	-1.7
Basic standard deduction						
Number of returns		84,238,232	82,655,191	84,643,281	84,016,753	-0.7
Amount	346,043,159	344,628,068	346,780,556	383,466,683	377,219,528	-1.6
Additional standard deduction						
Number of returns	. 11,330,554	11,116,629	10,857,098	11,200,647	10,985,079	-1.9
Amount	11,180,575	11,023,291	10,826,662	11,263,468	10,969,136	-2.6
AGI less deductions						
Number of returns	. 116,391,403	115,862,109	114,976,167	114,402,877	116,042,570	1.4
Amount	3,913,370,860	3,623,859,267	3,459,946,100	3,461,494,423	3,709,864,246	7.2
Number of exemptions	. 252,332,427	256,186,046	258,716,374	261,126,373	263,896,304	1.1
Exemption amount	. 523,603,546	536,940,952	553,372,406	554,904,167	554,110,756	-0.1
Taxable income						
Number of returns	. 105,259,292	104,174,655	102,275,969	101,392,812	102,737,959	1.3
Amount		3,150,189,244	2,976,836,956	2,983,109,687	3,231,948,538	8.3
Tax from table, rate schedules, etc.						
Number of returns	105,254,144	104,163,693	102.266.930	101,386,201	102,721,593	1.3
Amount		683,868,872	603.080.757	554,201,549	602,925,850	8.8
Additional taxes	. 55 2 7 7 2 7 5	0.000,002	0.0001.01	001,201,010	112,020,000	1
Number of returns	. 23,487	25,334	13,291	21,370	9,884	-53.7
Amount		146,862	111.602	157,733	59,246	-62.4
Alternative minimum tax	35,331	140,002	111,002	137,733	33,240	-02.4
Number of returns	1,304,198	1,120,047	1,910,789	2,357,975	3,096,299	31.3
	.,	4,986,498	4,981,033	6,725,712	9.016,774	34.1
Amount	7,204,401	4,500,450	4,501,033	0,725,712	9,010,774	34.1
Income tax before credits	105 277 000	104 105 024	400 000 700	404 440 777	100 740 004	4.2
Number of returns		104,195,834	102,293,722	101,412,777	102,740,921	1.3
Amount	772,548,519	688,979,686	608,170,580	561,083,722	612,001,871	9.1
Foreign tax credit					4 700 000	40.4
Number of returns		3,942,604	3,748,974	4,145,174	4,700,259	13.4
Amount	4,545,038	4,615,911	4,312,209	4,123,263	4,676,812	13.4
Child care credit			[			
Number of returns	6,368,101	6,184,508	6,185,855	6,313,297	6,316,649	0.1
Amount	2,119,772	2,008,163	1,966,961	2,277,621	2,310,024	1.4
Credit for elderly or disabled						
Number of returns	. 155,796	139,097	133,538	123,147	107,914	-12.4
Amount	24,741	22,506	15,348	14,387	12,969	-9.9
Education credits						
Number of returns	6,815,316	7,212,554	6,544,536	7,298,227	7,180,884	-1.6
Amount	3,680,712	3,805,354	3,642,983	4,149,879	4,163,879	0.3
Retirement savings contributions credit						
Number of returns	N/A	N/A	5,307,176	5,296,688	5,288,732	-0.2
Amount		N/A	769,055	734,655	700.004	-4.7
Child tax credit						
Number of returns	. 26,404,521	26,452,875	25,939,801	25,672,254	25,988,711	1.2
Amount		16,551,461	15,639,732	16,184,677	22,353,256	38.1
Adoption credit	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,0,001,101	.5,000,702	10,107,077	22,000,200	55.1
Number of returns	. 42,681	47,737	55,905	63,980	71,136	11.2
Amount		65,521	170,137	247,722	208,920	-15.7
General business credit	69,701	05,521	170,137	241,122	200,920	-15.7
Number of returns	075 445	200.040	204 700	202 720	040 500	E 4
		269,648	284,720	262,738	248,506	-5.4
Amount	579,858	526,918	545,680	435,188	439,717	1.0
Prior year minimum tax credit						
Number of returns		248,255	193,776	250,605	274,596	9.6
Amount	976,981	1,061,285	709,592	650,950	624,221	-4.1
Total credits <sup>3</sup>						
Number of returns		49,066,700	38,846,217	39,247,449	39,841,978	1.5
Amount	27,127,172	32,591,142	28,159,493	29,168,590	35,708,890	22.4
Income tax less credits <sup>1</sup>						
Number of returns	100,163,625	97,389,985	93,565,243	91,109,363	90,876,672	-0.3
Amount	745,421,347	656,388,543	580,011,086	531,915,132	576,292,981	8.3
Self-employment tax						
Number of returns	. 14,300,140	14,575,011	14,664,473	15,373,279	15,920,203	3.6
Amount	1 '	26,762,272	27,156,252	28,107,238	29,211,583	3.9
Recapture taxes						
Number of returns	. 14,144	11,686	14,684	15,797	41,161	160.6
	226,754	11,000	85,714	10,707	71,101	, 00.0

### Table A--Selected Income and Tax Items for Selected Years, 2000-2004, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

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

			Constant 1990 dolla	rs <sup>6</sup>		
ltem	2000	2001	2002	2003	2004	Percent change, 2003 to 2004
	(7)	(8)	(9)	(10)	(11)	(12)
Social security, Medicare tax on tip income						
not reported						
Number of returns		288,275	238,185	557,717	517,609	-7.2
Amount	27,127	26,479	22,853	105,643	74,691	-29.3
Tax on qualified retirement plans  Number of returns	4,334,527	4,571,187	4,896,938	4,877,670	4,924,584	1.0
Amount		2,405,886	2,542,200	2,420,412	2,519,290	4.1
Advanced earned income credit payments	2,550,010	2,400,000	2,542,200	2,420,412	2,013,230	7.1
Number of returns	174,967	135,554	156,376	142.694	142,639	-0.0
Amount	1	38,001	53,709	47,575	43,156	-9.3
Household employment taxes						
Number of returns	. 259,906	250,622	229,722	240,601	243,702	1.3
Amount	. 603,671	593,421	511,578	575,598	613,033	6.5
Total tax liability 1,4						
Number of returns		102,557,013	99,559,612	97,875,142	98,115,557	0.2
Amount	775,548,034	686,554,241	610,448,476	563,289,389	608,970,664	8.1
Income tax withheld	440 700 440	444 700 200	444 004 744	444.004.700	440 040 070	1 40
Number of returns		114,798,386	114,861,744	114,861,706	116,312,978	1.3
Amount.	579,591,341	570,720,215	521,433,331	499,828,469	506,390,562	1.3
Estimated tax payments  Number of returns	13,326,669	13,167,856	12,434,579	11,576,213	10,996,504	-5.0
Amount		162,506,061	144,024,415	129,905,477	130,636,925	0.6
Earned income credit 1	100,100,140	102,000,001	144,024,410	125,500,477	100,000,525	0.0
Number of returns	19,277,225	19,593,121	21,703,187	22,024,227	22.270.550	1.1
Amount		24,631,713	27,760,590	27,455,303	27,698,321	0.9
Nontaxable combat pay election		, ,				
Number of returns	N/A	N/A	N/A	N/A	10,024	(X)
Amount	N/A	N/A	N/A	N/A	6,424	(X)
Additional child tax credit	}	}			1	
Number of returns		8,562,900	10,937,417	12,570,455	14,528,434	15.6
Amount	. 741,761	3,686,256	4,662,611	6,472,099	10,000,013	54.5
Payment with an extension request						
Number of returns		1,448,213	1,235,156	1,333,579	1,518,779	13.9
Amount  Excess social security tax withheld	. 48,100,691	31,361,637	26,396,754	27,203,969	41,016,060	50.8
Number of returns	1,640,582	1,436,745	1,145,352	1,121,141	1,242,604	10.8
Amount	,	1,413,542	1,136,975	1,112,508	1,195,599	7.5
Other payments:	1,007,700	1,410,042	1,100,010	1,112,000	1,100,000	1.0
Form 2439						
Number of returns	50,698	20,955	19,422	12,717	9,608	-24.4
Amount		65,424	27,399	87,808	23,359	-73.4
Form 4136						
Number of returns	395,555	386,698	365,868	349,860	345,020	-1.4
Amount	. 68,724	80,415	73,735	58,348	59,777	2.4
Form 8885 <sup>5</sup>						
Number of returns		N/A	5,322	17,834	16,314	-8.5
Amount	. N/A	N/A	1,430	23,092	16,329	-29.3
Total payments 1	100 010 07/	400 454 000			404.000.700	4.0
Number of returns		123,451,338	123,462,930	123,461,513	124,989,700	1.2
Amount	823,117,183	794,465,458	725,517,240	692,147,073	717,036,929	3.6
Overpayment, total Number of returns	95,921,082	102,310,895	103,462,884	105,361,848	103,706,648	-1.6
Amount	148,860,986	174,894,284	174,261,629	180,790,867	176,515,460	-2.4
Overpayment refunded	140,000,000	114,004,204	174,201,023	100,750,007	170,010,400	2.7
Number of returns	93.000.030	99,011,975	100,143,606	102,004,984	100,674,244	-1.3
Amount	127,145,193	149,279,728	149,700,108	156,073,785	153,198,252	-1.8
Refund credited to next year	, ,					
Number of returns	4,255,215	5,408,878	5,418,534	5,199,186	4,314,593	-17.0
Amount	21,715,793	25,614,855	24,561,521	24,717,082	23,317,208	-5.7
Tax due at time of filing						
Number of returns		24,581,181	22,818,761	21,072,333	24,452,350	16.0
Amount	102,385,707	67,771,931	59,802,124	52,373,159	68,985,314	31.7
Tax penalty	5 040 505	F 040 00=	F 4 40 000	4 000 000	5011000	10.0
Number of returns		5,318,905	5,149,988	4,829,886	5,641,853	16.8
Amount		782,524	609,259	439,975	536,122	= Not applicable

All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.

N/A = Not applicable

<sup>&</sup>lt;sup>2</sup> Line 21 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss.

<sup>&</sup>lt;sup>3</sup> Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.

<sup>&</sup>lt;sup>4</sup> Total tax liability includes the values for "other taxes" not tabulated here.

<sup>&</sup>lt;sup>5</sup> The data for 2002 cover only the health coverage credit for insurance premiums paid in December 2002.

Inflation-adjusted data were calculated using the consumer price index from the Bureau of Labor Statistics; based on 1990=100 when 1990 CPI-U = 130.7; 2004 CPI-U = 188.9; 2003 CPI-U = 184.0; 2002 CPI-U = 179.9; 2001 CPI-U = 177.1; 2000 CPI-U = 172.2.

<sup>(</sup> Z ) Less than .05 percent.( X ) Percentage not computed.

<sup>\*</sup> includes Form 1040 Telefile.

Marital Status	Filing Status	Age	Gross Income
	Single	under 65 65 or older	\$7,950 \$9,150
Single (including divorced and legally separated)	Head of household	under 65 65 or older	\$10,250 \$11,450
Married with a child and living apart from spouse during the last six months of 2004	Head of household	under 65 65 or older	\$10,250 \$11,450
Married and living with spouse at the end of 2004 (or on the date	Married, joint return	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$15,900 \$16,850 \$17,800
spouse died)	Married, separate return	any age	\$3,100
Married, not living with spouse at the end of 2004 (or on the date spouse died)	Married, joint or separate return	any age	\$3,100
	Single	under 65 65 or older	\$7,950 \$9,150
Widowed in 2002 or 2003 and not remarried in 2004	Head of household	under 65 65 or older	\$10,250 \$11,450
	Qualifying widow(er) with dependent child	under 65 65 or older	\$12,800 \$13,750

#### **Requirements for Filing**

The filing requirements for Tax Year 2004 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 2004 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 various credits, including investment credits or low-income housing credits;
- 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:** If an individual's gross income was \$3,100 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 \$4,850, or
- · Unearned income was over \$800, or
- Gross income was more than the larger of (a) \$800 or (b) earned income (up to \$4,600) plus \$250.

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

- · Earned income was more than \$6,050 (\$7,250 if 65 or older and blind), or
- · Unearned income was more than \$2,000 (\$3,200 if 65 or older and blind), or
- Gross income was more than the tolal of earned income (up to \$4,600) plus \$250 or \$800, whichever is larger; plus \$1,200 (\$2,400 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 \$4,850, or
- Unearned income was over \$800, or
- Gross income was more than the larger of \$800 or earned income (up to \$4,600) plus \$250.

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

- · Earned income was more than \$5,800 (\$6,750 if 65 or older and blind), or
- Unearned was more than \$1,750 (\$2,700 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,600) plus \$250 or \$800, whichever is larger, plus \$950 (\$1,900 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 2004 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.

#### Additional Child Tax Credits

In Tax Year 2003, the credit limit based on earned income was 10 percent of a taxpayer's earned income that exceeded \$10,500. For 2004, the limit increased to 15 percent of a taxpayer's earned income that exceeded \$10,750. If a taxpayer was a member of the U.S. Armed Forces who served in a combat zone, the taxpayer was able to include nontaxable combat pay as earned income when figuring the credit limit.

# Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

New in 2004, National Guard or reserve members who traveled more than 100 miles from home and performed services as a National Guard or reserve member were allowed to take a line item deduction in the form of adjustment to income for certain expenses. This adjustment was also available for expenses of qualified performing artists and fee-basis state and local government officials.

#### **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 \$2,650 from \$2,600. The maximum credit for taxpayers with no qualifying children increased to \$390 from \$382. For these taxpayers, earned income and AGI had to be less than \$11,490 (\$12,490 if married filing jointly). For taxpayers with one qualifying child, the

maximum credit increased \$57 to \$2,604 and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,300 from \$4,204. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$30,338 (\$31,338 for married filing jointly) for one qualifying child, or less than \$34,458 (\$35,458 for married filing jointly) for two or more qualifying children.

#### **Exemption Amount**

Indexing for inflation increased to \$3,100 the deduction for each exemption to which the taxpayer was entitled for 2004, an increase over the \$3,050 allowed for 2003. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$139,500 to \$142,700 for single filers; \$209,250 to \$214,050 for married persons filing jointly and surviving spouses; \$174,400 to \$178,350 for heads of household; and \$104,625 to \$107,025 for married persons filing separately. The phaseout of the deduction for exemptions was completed at AGI levels above \$265,200 for single filers; \$336,550 for married persons filing jointly and surviving spouses; \$300,850 for heads of household; and \$168,275 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

#### **Health Savings Account Deduction**

Beginning in tax year 2004, a taxpayer could have taken a deduction for contributions to a Health Savings Account. The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$2,600 (\$5,150, if family coverage). These limits were \$500 higher if the taxpayer was age 55 or older (\$1,000 if both spouses were 55 or older). A taxpayer could not contribute to an HSA starting the first month he or she was enrolled in Medicare.

# **Individual Retirement Arrangement Deduction**

For 2004, a taxpayer (both taxpayers for taxpayers filing jointly), was able to take an IRA

deduction up to \$3,000 (\$3,500 if age 50 or older) if not covered by a retirement plan, or if covered by a retirement plan but their modified AGI was less than \$55,000 (\$75,000 if married filing jointly or qualifying widow(er)). This was up from \$50,000 (\$70,000 if married filing jointly or qualifying widow(er)) for 2003.

#### **Itemized Deductions**

If a taxpayer's AGI was greater than \$142,700 (\$71,350 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$139,500 (\$69,750) for 2003, 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.

#### **Nontaxable Combat Pay Election**

For Tax Year 2004, members of the U.S. Armed Forces who served in a combat zone could have excluded certain pay from their income. The qualified taxpayer's entitlement to the pay must have been fully accrued in a month during which they served in a combat zone or were hospitalized as a result of wounds, disease, or injury incurred while serving in the combat zone. However, this nontaxable pay was used to gain benefits for both the EIC and additional child tax credit purposes.

#### Sales Tax Deduction

For Tax Year 2004, a taxpayer could have elected to deduct state and local general sales taxes instead of state and local income taxes as an itemized deduction on Schedule A. The taxpayer could have used either actual expenses or the optional state sales tax tables.

#### Schedule J

New for 2004, fisherman could have elected to use income averaging on Schedule J to reduce their tax. Previously, only farmers could have taken this benefit. Also, the benefit of income averaging was extended to farmers and fisherman who owed the alternative minimum tax.

#### **Section 179 Deduction**

The maximum section 179 deduction (full expensing of certain depreciable property) that could be elected for property placed in service in 2004 increased from \$100,000 to \$102,000 for qualified section 179 property (\$137,000 for qualified zone property, qualified renewal property, or qualified New York Liberty Zone property). This limit was reduced by the amount by which the cost of section 179 property placed in service during the tax year exceeded \$410,000 (increased from \$400,000).

#### **Self-employment Tax**

The ceiling on taxable "self-employment income" was raised, for 2004, to \$87,900 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$87,000 for 2003.

#### Standard Deduction

For married persons filing jointly or surviving spouses, the standard deduction was increased in 2004, from \$9,500 to \$9,700 (the amount is now twice that for single filers).

For single filers and married persons filing separately, the standard deduction rose from \$4,750 to \$4,850; and for heads of household, from \$7,000 to \$7,150. The amount of standard deduction for a dependent was the greater of \$800 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 \$950 or \$1,200 depending on marital status.

# Figure 3.-Calculation of the 1979 Income Concept for 2004

#### 1979 Total Income Concept=

#### Income or Loss:

- Salaries and wages <sup>1</sup>
- Interest <sup>1</sup>
- Dividends <sup>1</sup>
- Taxable refunds <sup>1</sup>
- Alimony received <sup>1</sup>
- Sales of capital assets, net gain or loss <sup>1</sup>
- Other gains and losses (Form 4797)
- Business net income or loss <sup>1</sup>
- Farm net income or loss <sup>1</sup>
- Rent net income or loss <sup>1</sup>
- Royalty net income or loss ¹
- Partnership net income or loss <sup>1</sup>
- S Corporation net income or loss <sup>1</sup>
- Farm rental net income or loss <sup>1</sup>
- Estate or trust net income or loss <sup>1</sup>
- Unemployment compensation <sup>1</sup>
- Depreciation in excess of straight-line depreciation <sup>2</sup>
- Total pension income <sup>3,5</sup>
- Other net income or loss 4
- Net operating loss <sup>1</sup>

#### **Deductions:**

- Disallowed passive losses (Form 8582) <sup>6</sup>
- Moving expenses <sup>1</sup>
- Alimony paid <sup>1</sup>
- Unreimbursed business expenses <sup>6</sup>
- 1 Included in adjusted gross income (less deficit) (AGI) for Tax Year 2004.
- <sup>2</sup> 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.
- <sup>3</sup> Includes taxable and tax-exempt pension and retirement distributions, including IRA distributions.
- <sup>4</sup> Includes an adjustment to add back amounts reported for the foreign-earned income exclusion."
- 5 Not fully included in AGI for Tax Year 2004.
- <sup>6</sup> Not included in AGI for Tax Year 2004

#### **Tuition and Fees Deduction**

A taxpayer was able to deduct in 2004 up to \$4,000 (\$3,000 in 2003) of the qualified tuition and fees paid for themselves, a spouse, or dependents if the taxpayer's modified AGI was under \$65,000 (\$130,000 if married filing jointly). New for 2004, a taxpayer was able to deduct up to \$2,000 if their AGI was higher than the limit but not more than \$80,000 (\$160,000 if married filing jointly). This deduction could not be taken if the person could be claimed as a dependent on another taxpayer's return or if they claimed the education credit for the same student.

# The 1979 Income Concept: A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed over time to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be consistent over several years, and would allow comparisons both before and after the major tax legislation of the 1980's.

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

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2004
[All figures are estimates based on samples--money amounts are in millions of dollars]

		Inc	ome			Salaries a	and wages	
Size of	2004 Adjusted	Grass Income	1979 Incor	ne Concept	2004 Adjusted	Gross Income	1979 Incor	ne Concept
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	132,226,042	6,788,805	132,226,042	6,955,345	112,369,812	4,921,806	112,369,812	4,921,806
Under \$10,000	25,660,747	35,654	25,023,168	31,512	19,366,860	114,528	19,111,609	109,632
\$10,000 under \$20,000	22,937,484	342,224	23,051,909	344,386	18,157,217	253,887	18,282,888	257,760
\$20,000 under \$30,000	18,217,305	451,385	19,074,629	472,995	15,822,522	369,232	16,271,699	381,665
\$30,000 under \$40,000	13,915,452	482,760	14,319,762	496,094	12,444,031	403,103	12,553,016	407,802
\$40,000 under \$50,000	10,571,408	473,381	10,597,884	474,200	9,491,467	389,371	9,514,219	392,591
\$50,000 under \$60,000	8,302,132	455,276	8,214,568	450,212	7,479,563	370,310	7.436,946	373,168
\$60,000 under \$70,000	6,837,221	443,746	6,448,354	418,463	6,184,054	357,976	5,932,128	351,052
\$70,000 under \$80,000	5,467,391	408,739	5,117,229	382,891	4,962,437	328,727	4,721,706	319,031
\$80,000 under \$90,000	4,255,373	360,943	3,958,181	335,786	3,900,922	291,316	3,676,280	277,983
\$90,000 under \$100,000	3,304,524	313,310	3,140,548	297,573	3,055,569	256,647	2.898,413	243,188
\$100,000 under \$125,000	4,791,645	532,483	4,680,227	520,652	4,418,210	426,367	4,349,684	417,462
\$125,000 under \$150,000	2,592,224	353,175	2,673,449	364,408	2,366,960	273,355	2,463,142	279,199
\$150,000 under \$175,000	1,439,695	232,253	1,509,163	243,630	1,299,704	172,978	1,351,125	172,760
\$175,000 under \$200,000	912,005	170,408	979,150	182,764	820,686	120,826	877,925	121,695
\$200,000 under \$300,000	1,520,273	364,745	1,663,269	401,006	1,335,226	239,157	1,446,883	242,792
\$300,000 under \$400,000	556,228	191,236	650,892	223,920	475,287	113,852	549,282	117,238
\$400,000 under \$500,000	271,662	120,814	329,248	146,421	230,603	67,607	276,362	71,379
\$500,000 under \$1,000,000	433,145	293,370	524,843	355,814	362,105	144,318	437,385	152,097
\$1,000,000 under \$1,500,000	103,964	125,553	122,025	147,937	84,657	51,194	98,377	53,549
\$1,500,000 under \$2,000,000	45,104	77,755	51,505	88,908	36,876	29,523	41,847	30,351
\$2,000,000 under \$5,000,000	65,548	194,471	69,962	206,434	53,776	63,980	57,407	65,279
\$5,000,000 under \$10,000,000	15,835	108,192	16,300	111,151	13,090	31,985	13,405	32,477
\$10,000,000 and over	9,677	256,933	9,776	258,185	7,987	51,566	8,082	51,657
Size of	2004 Adjusted	Taxable inte	1979 Incon	an Connect		dividends Grass Income		ends received ne Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns	Alloulit	returns	Amount	returns	Amount	returns	Amount
				110	(13)	(14)		
,	(9)	(10)	(11)	(12)			(15)	(16)
All returns total								
All returns, total	57,605,888	125,474	57,605,888	125,474	30,687,178	146,839	30,687,178	146,839
Under \$10,000	<b>57,605,888</b> 6,388,309	<b>125,474</b> 8,260	57,605,888 6,055,499	<b>125,474</b> 8,189	30,687,178 3,552,378	<b>146,839</b> 5,791	30,687,178 3,362,483	<b>146,839</b> 5,626
Under \$10,000 \$10,000 under \$20,000	<b>57,605,888</b> 6,388,309 6,294,430	125,474 8,260 8,776	<b>57,605,888</b> 6,055,499 6,159,697	125,474 8,189 8,774	30,687,178 3,552,378 2,899,685	146,839 5,791 5,013	30,687,178 3,362,483 2,827,403	146,839 5,626 5,275
Under \$10,000	57,605,888 6,388,309 6,294,430 5,327,211	125,474 8,260 8,776 6,622	57,605,888 6,055,499 6,159,697 5,820,151	125,474 8,189 8,774 7,930	30,687,178 3,552,378 2,899,685 2,425,039	146,839 5,791 5,013 4,661	30,687,178 3,362,483 2,827,403 2,683,108	146,839 5,626 5,275 6,104
Under \$10,000	57,605,888 6,388,309 6,294,430 5,327,211 5,309,774	125,474 8,260 8,776 6,622 6,173	57,605,888 6,055,499 6,159,697 5,820,151 5,727,946	125,474 8,189 8,774 7,930 7,521	30,687,178 3,552,378 2,899,685 2,425,039 2,342,212	146,839 5,791 5,013 4,661 4,563	30,687,178 3,362,483 2,827,403 2,683,108 2,591,665	146,839 5.626 5,275 6,104 5,303
Under \$10,000	57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771	125,474 8,260 8,776 6,622 6,173 5,819	57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607	125,474 8,189 8,774 7,930 7,521 6,701	30,687,178 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565	146,839 5,791 5,013 4,661 4,563 4,790	30,687,178 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897	146,839 5.626 5,275 6,104 5,303 5,184
Under \$10,000	57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850	125,474 8,260 8,776 6,622 6,173 5,819 5,376	57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044	125,474 8,189 8,774 7,930 7,521 6,701 6,083	30,687,178 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720	146,839 5,791 5,013 4,661 4,563 4,790 4,675	30,687,178 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837	146,839 5,626 5,275 6,104 5,303 5,184 5,627
Under \$10,000	57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771	125,474 8,260 8,776 6,622 6,173 5,819	57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607	125,474 8,189 8,774 7,930 7,521 6,701	30,687,178 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109	146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420	30,687,178 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516	146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911
Under \$10,000	57,605.888 6,388.309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154	125,474 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480	57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234	125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556	30,687,178 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447	146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140	30,687,178 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162	146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199
Under \$10,000	57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225	125,474 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049	57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203	125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675	30,687,178 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573	146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695	30,687,178 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902	146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392
Under \$10,000	57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727	125,474 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644	57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110	125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507	30,687,178 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396	146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659	30,687,178 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905	146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748
Under \$10,000. \$10,000 under \$20,000. \$20,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$60,000. \$60,000 under \$70,000. \$70,000 under \$80,000. \$80,000 under \$30,000.	57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816	125,474 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749	57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559	125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206	30,687,178 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055	146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443	30,687,178 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833	146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561
Under \$10,000. \$10,000 under \$20,000. \$20,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$60,000. \$60,000 under \$70,000. \$70,000 under \$80,000. \$80,000 under \$30,000. \$90,000 under \$125,000.	57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727	125,474 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644	57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110	125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206 4,332	30,687,178 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055 1,470,065	146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443 6,599	30,687,178 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833 1,470,301	146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$100,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000	57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816 2,234,597	125,474 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749 5,381	57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559 2,264,298	125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206	30,687,178 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055	146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443 6,599 4,728	30,687,178 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833 1,470,301 983,542	146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106 4,726
Under \$10,000	57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816 2,234,597 1,256,321	125,474 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749 5,381 3,286	57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559 2,264,298 1,326,394	125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206 4,332 3,348	30,687,178 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055 1,470,065 931,417	146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443 6,599	30,687,178 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833 1,470,301	146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106
Under \$10,000	57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816 2,234,597 1,256,321 815,057	125,474 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749 5,381 3,286 2,621	57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559 2,264,298 1,326,394 865,551	125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206 4,332 3,348 2,480	30,687,178 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055 1,470,065 931,417 627,546	146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443 6,599 4,728 4,016	30,687,178 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833 1,470,301 983,542 662,848	146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106 4,726 3,881
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$200,000	57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816 2,234,597 1,256,321 815,057 1,405,231	125,474 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749 5,381 3,286 2,621 7,157	57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559 2,264,298 1,326,394 865,551 1,537,741	125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206 4,332 3,348 2,480 6,935	30,687,178 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055 1,470,065 931,417 627,546 1,118,037	146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443 6,599 4,728 4,016 9,907	30,687,178 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833 1,470,301 983,542 662,848 1,218,537	146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106 4,726 3,881 9,709
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$300,000	57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816 2,234,597 1,256,321 815,057 1,405,231 531,927	125,474 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749 5,381 3,286 2,621 7,157 4,158	57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559 2,264,298 1,326,394 865,551 1,537,741 615,762	125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206 4,332 3,348 2,480 6,935 4,320	30,687,178 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055 1,470,065 931,417 627,546 1,118,037 451,703	146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443 6,599 4,728 4,016 9,907 6,077	30,687,178 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833 1,470,301 983,542 662,848 1,218,537 520,071	146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106 4,726 3,881 9,709 6,131
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$125,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$300,000 \$300,000 under \$400,000	57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816 2,234,597 1,256,321 815,057 1,405,231 531,927 260,956	125,474 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749 5,381 3,286 2,621 7,157 4,158 2,553	57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559 2,264,298 1,326,394 865,551 1,537,741 615,762 311,933	125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206 4,332 3,348 2,480 6,935 4,320 2,688	30,687,178 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055 1,470,065 931,417 627,546 1,118,037 451,703 231,441	146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443 6,599 4,728 4,016 9,907 6,077 4,332	30,687,178 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833 1,470,301 983,542 662,848 1,218,537 520,071 273,992	146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106 4,726 3,881 9,709 6,131 4,416
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$125,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$300,000 \$300,000 under \$400,000 \$400,000 under \$500,000	57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816 2,234,597 1,256,321 815,057 1,405,231 531,927 260,956 422,420	125,474 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749 5,381 3,286 2,621 7,157 4,158 2,553 7,385	57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559 2,264,298 1,326,394 865,551 1,537,741 615,762 311,933 509,541	125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206 4,332 3,348 2,480 6,935 4,320 2,688 7,567	30,687,178 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055 1,470,065 931,417 627,546 1,118,037 451,703 231,441 380,444	146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443 6,599 4,728 4,016 9,907 6,077 4,332 11,259	30,687,178 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833 1,470,301 983,542 662,848 1,218,537 520,071 273,992 455,642	146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106 4,726 3,881 9,709 6,131 4,416 11,541
Under \$10,000	57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816 2,234,597 1,256,321 815,057 1,405,231 531,927 260,956 422,420 102,419	125,474 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749 5,381 3,286 2,621 7,157 4,158 2,553 7,385 3,648	57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559 2,264,298 1,326,394 865,551 1,537,741 615,762 311,933 509,541 119,538	125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206 4,332 3,348 2,480 6,935 4,320 2,688 7,567 3,764	30,687,178 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055 1,470,065 931,417 627,546 1,118,037 451,703 231,441 380,444 94,725	146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443 6,599 4,728 4,016 9,907 6,077 4,332 11,259 5,694	30,687,178 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,498,902 1,355,905 2,306,833 1,470,301 983,542 662,848 1,218,537 520,071 273,992 455,642 110,068	146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106 4,726 3,881 9,709 6,131 4,416 11,541 5,833
Under \$10,000	57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816 2,234,597 1,256,321 815,057 1,405,231 531,927 260,956 422,420 102,419 44,603	125,474 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749 5,381 3,286 2,621 7,157 4,158 2,553 7,385 3,648 2,339	57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559 2,264,298 1,326,394 865,551 1,537,741 615,762 311,933 509,541 119,538 50,825	125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206 4,332 3,348 2,480 6,935 4,320 2,688 7,567 3,764 2,440	30,687,178 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055 1,470,065 931,417 627,546 1,118,037 451,703 231,441 380,444 94,725 41,619	146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443 6,599 4,728 4,016 9,907 6,077 4,332 11,259 5,694 3,702	30,687,178 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,499,902 1,355,905 2,306,833 1,470,301 983,542 662,848 1,218,537 520,071 273,992 455,642 110,068 47,695	146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106 4,726 3,881 9,709 6,131 4,416 11,541 5,833 3,783
Under \$10,000. \$10,000 under \$20,000. \$20,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$70,000. \$70,000 under \$80,000. \$80,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$125,000. \$125,000 under \$125,000. \$150,000 under \$125,000. \$150,000 under \$200,000. \$200,000 under \$300,000. \$200,000 under \$300,000. \$300,000 under \$400,000. \$400,000 under \$500,000. \$100,000 under \$1,000,000. \$1,000,000 under \$1,000,000. \$1,000,000 under \$1,000,000. \$1,000,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$1,500,000 under \$2,000,000.	57,605,888 6,388,309 6,294,430 5,327,211 5,309,774 5,048,771 4,642,850 4,203,154 3,764,707 3,097,225 2,518,727 3,846,816 2,234,597 1,256,321 815,057 1,405,231 531,927 260,956 422,420 102,419 44,603 65,002	125,474 8,260 8,776 6,622 6,173 5,819 5,376 5,812 4,480 4,049 3,644 6,749 5,381 3,286 2,621 7,157 4,158 2,553 7,385 3,648 2,339 6,477	57,605,888 6,055,499 6,159,697 5,820,151 5,727,946 5,169,607 4,615,044 3,904,355 3,454,234 2,882,203 2,364,110 3,756,559 2,264,298 1,326,394 865,551 1,537,741 615,762 311,933 509,541 119,538 50,825 68,952	125,474 8,189 8,774 7,930 7,521 6,701 6,083 4,287 3,556 3,675 3,507 6,206 4,332 3,348 2,480 6,935 4,320 2,688 7,567 3,764 2,440 6,524	30,687,178 3,552,378 2,899,685 2,425,039 2,342,212 2,247,565 2,230,720 2,097,109 1,993,447 1,647,573 1,440,396 2,378,055 1,470,065 931,417 627,546 1,118,037 451,703 231,441 380,444 94,725 41,619 61,403	146,839 5,791 5,013 4,661 4,563 4,790 4,675 5,420 4,140 4,695 3,659 8,443 6,599 4,728 4,016 9,907 6,077 4,332 11,259 5,694 3,702 9,770	30,687,178 3,362,483 2,827,403 2,683,108 2,591,665 2,352,897 2,202,837 1,891,516 1,780,162 1,499,902 1,355,905 2,306,833 1,470,301 983,542 662,848 1,218,537 520,071 273,992 455,642 110,068 47,695 65,622	146,839 5,626 5,275 6,104 5,303 5,184 5,627 3,911 4,199 4,392 3,748 7,561 5,106 4,726 3,881 9,709 6,131 4,416 11,541 5,833 3,783 9,905

Sales of capital assets

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2004--Continued

Business or profession net income less loss

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

			I TIOC INCOME 1633 TOS			-		
Size of		Gross Income	1979 Incom	ne Concept	2004 Adjusted	Gross Income	1979 Incor	ne Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns	
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	20,252,079	247,217	20,252,079	247,217	25,266,922	473,662	25,266,922	473,662
Under \$10,000	3,754,338	5,498	3,473,952	2,653	3,074,015	7,008	2,922,552	7,297
\$10,000 under \$20,000	3,187,236	23,258	3,160,612	20,201	2,172,787	1,384	2,126,867	1,326
\$20,000 under \$30,000	2,234,847	16,901	2,289,684	15,768	1,848,099	2,011	2,042,067	2,550
\$30,000 under \$40,000	1,719,908	13,724	1,788,292	12,239	1,799,122	2,108	2,024,158	2,675
\$40,000 under \$50,000	1,573,077	13,360	1,563,066	12,681	1,833,267	2,396	1,870,011	3,616
\$50,000 under \$60,000	1,370,617	11,079	1,417,897	11,758	1,727,950	4,011	1,764,827	4,094
\$60,000 under \$70,000	1,164,460	12,367	1,138,962	10,895	1,635,801	4,047	1,493,175	4,311
\$70,000 under \$80,000	971,054	11,006	981,842	10,795	1,599,886	5,058	1,370,851	4,947
\$80,000 under \$90,000	788,013	10,602	728,474	9,541	1,374,206	5,528	1,230,758	5,650
\$90,000 under \$100,000	622,324	9,299	622,410	9,373	1,128,217	5,054	1,114,470	4,860
\$100,000 under \$125,000	930,256	18,238	904,703	17,382	2,002,705	12,922	1,913,814	12,135
\$125,000 under \$150,000	561,797	14,752	613,690	14,952	1,312,227	12,015	1,293,435	11,094
\$150,000 under \$175,000	336,637	11,992	364,564	12,805	813,723	10,737	858,337	10,608
\$175,000 under \$200,000	220,464	8,925	249,564	10,131	566,544	10,167	593,390	9,513
\$200,000 under \$300,000	419,888	23,735	470,372	26,575	1,090,183	29,388	1,156,995	28,023
\$300,000 under \$400,000	146,513	10,913	161,616	13,046	447,042	21,365	514,697	21,374
\$400,000 under \$500,000	77,785	6,803	92,425	7,682	230,455	16,180	269,897	16,292
\$500,000 under \$1,000,000	112,965	13,310	141,615	15,784	383,017	50,449	454,144	50,757
\$1,000,000 under \$1,500,000	26,073	3,637	30,559	4,227	97,497	28,391	111,520	28,378
\$1,500,000 under \$2,000,000	10,836	1,696	13,066	2,352	42,513	19,016	48,547	
\$2,000,000 under \$5,000,000			17,840					19,127
	16,270 4,144	3,583	4,294	3,743	62,743	59,002	66,932	59,407
\$5,000,000 under \$10,000,000 \$10,000,000 and over	2,577	1,057 1,482	2,580	1,144 1,489	15,408 9,518	39,732 125,693	15,859 9,618	39,937 125,689
910,000,000 and over	2,517	1,402	2,300	1,403	3,310	120,090	9,010	123,009
	Rente	rovalties and form	rental pet income les	e loss	Partn	orchin and S corner	otion not income los	e loce
Size of			rental net income les				ation net income les	
Size of income	2004 Adjusted	Gross Income	1979 Incom	ne Concept	2004 Adjusted	Gross Income	1979 Incor	ne Concept
Size of income					2004 Adjusted Number of		1979 Incor Number of	
	2004 Adjusted Number of returns	Gross Income Amount	1979 Incon Number of returns	ne Concept Amount	2004 Adjusted Number of returns	Gross Income Amount	1979 Incor Number of returns	ne Concept Amount
income	2004 Adjusted Number of returns (25)	Gross Income Amount (26)	1979 Incon Number of returns (27)	Amount (28)	2004 Adjusted Number of returns (29)	Gross Income Amount (30)	1979 Incor Number of returns (31)	Amount (32)
income  All returns, total	2004 Adjusted Number of returns (25) 9,751,137	Gross Income Amount (26) 27,384	1979 Incon Number of returns (27) 9,751,137	Amount (28)	2004 Adjusted Number of returns (29) 7,236,372	Gross Income Amount (30) 315,993	1979 Incor Number of returns (31) 7,236,372	(32) 315,993
income  All returns, total  Under \$10,000	2004 Adjusted Number of returns (25) 9,751,137 1,002,343	Gross Income Amount (26) 27,384 -2,922	1979 Incon Number of returns (27) 9,751,137 952,522	(28) 27,384 -3,100	2004 Adjusted Number of returns (29) 7,236,372 644,757	Gross Income Amount (30) 315,993 -31,085	1979 Incor Number of returns (31) 7,236,372 623,465	(32) 315,993 -30,982
All returns, total	2004 Adjusted Number of retums (25) 9,751,137 1,002,343 945,479	Gross Income Amount (26) 27,384 -2,922 1,309	1979 Incon Number of returns (27) 9,751,137 952,522 931,730	(28) 27,384 -3,100 869	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894	Gross Income Amount (30) 315,993 -31,085 496	1979 Incor Number of returns (31) 7,236,372 623,465 427,089	(32) 315,993 -30,982
All returns, total	2004 Adjusted Number of returns (25) 9,751,137 1,002,343 945,479 896,550	Gross Income Amount (26) 27,384 -2,922 1,309 110	1979 Incon Number of returns (27) 9,751,137 952,522 931,730 945,401	(28) 27,384 -3,100 869 271	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894 421,531	Gross Income Amount (30) 315,993 -31,085 496 1,714	1979 Incor Number of returns (31) 7,236,372 623,465 427,089 419,169	(32) 315,993 -30,982 142 1,597
Income  All returns, total  Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	2004 Adjusted Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653	Gross Income Amount (26) 27,384 -2,922 1,309 110 -331	1979 Incon Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525	(28) 27,384 -3,100 869 271 439	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884	Gross Income Amount (30) 315,993 -31,085 496 1,714 1,812	1979 Incor Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534	(32) 315,993 -30,982 142 1,597 1,896
Income  All returns, total	2004 Adjusted Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641	Gross Income Amount (26) 27,384 -2,922 1,309 110 -331 -197	1979 Incon Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967	(28) 27,384 -3,100 869 271 439 -105	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997	Gross Income Amount (30) 315,993 -31,085 496 1,714 1,812 3,390	1979 Incor  Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408	(32) 315,993 -30,982 142 1,597 1,896 2,967
income  All returns, total	2004 Adjusted Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452	Gross Income Amount (26) 27,384 -2,922 1,309 110 -331 -197 -688	1979 Incon Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360	(28)  27,384  -3,100  869  271  439  -105  -512	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193	Gross Income Amount (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506	1979 Incor Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253	(32) 315,993 -30,982 142 1,597 1,896 2,967 2,419
income  All returns, total	2004 Adjusted Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209	Gross Income Amount (26) 27,384 -2,922 1,309 110 -331 -197 -688 -77	1979 Incon Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490	(28)  27,384  -3,100  869  271  439  -105  -512  186	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739	Gross Income Amount (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563	1979 Incor Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470	(32) 315,993 -30,982 142 1,597 1,896 2,967 2,419 3,230
income  All returns, total	2004 Adjusted Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155	Gross Income Amount  (26)  27,384 -2,922 1,309 110 -331 -197 -688 -77 856	1979 Incon Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933	(28)  27,384 -3,100 869 271 439 -105 -512 186 457	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918	Gross Income Amount (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850	1979 Incor Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330	(32) 315,993 -30,982 142 1,597 1,896 2,967 2,419 3,230, 4,082
income  All returns, total	2004 Adjusted Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843	Gross Income Amount  (26)  27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471	1979 Incon Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012	(28)  27,384 -3,100 869 271 439 -105 -512 186 457 670	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987	Gross Income Amount (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195	1979 Incor Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049	(32) 315,993 -30,982 142 1,597 1,896 2,967 2,419 3,230, 4,082 3,295
income  All returns, total	2004 Adjusted Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077	Gross Income Amount  (26)  27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386	1979 Incon Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053	(28)  27,384 -3,100 869 271 439 -105 -512 186 457 670 353	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703	Gross Income Amount  (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341	1979 Incor Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398	(32) 315,993 -30,982 -142 1,597 1,896 2,967 2,419 3,230, 4,082 3,295 4,270
income  All returns, total	2004 Adjusted Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330	Gross Income Amount  (26)  27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386 1,731	1979 Incon Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415	(28)  27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671	Gross Income Amount  (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702	1979 Incor Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916	(32) 315,993 -30,982 142 1,597 1,896 2,967 2,419 3,230, 4,082 3,295 4,270 8,885
income  All returns, total	2004 Adjusted Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412	Gross Income Amount  (26)  27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386 1,731 2,004	1979 Incon Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205	(28)  27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213	Gross Income Amount  (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341	1979 Incor Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916 401,686	(32) 315,993 -30,982 142 1,597 1,896 2,967 2,419 3,230, 4,082 3,295 4,270
income  All returns, total	2004 Adjusted Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412 200,288	Gross Income Amount  (26)  27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386 1,731 2,004 1,516	1979 Incon Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205 214,030	(28)  27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630 1,638	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213 293,217	Gross Income Amount  (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702 10,201 9,358	1979 Incor Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916 401,686 302,243	(32) 315,993 -30,982 142 1,597 1,896 2,967 2,419 3,230, 4,082 3,295 4,270 8,885 9,660 8,892
income  All returns, total	2004 Adjusted Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412 200,288 146,155	Gross Income Amount  (26)  27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386 1,731 2,004 1,516 1,595	1979 Incon Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205 214,030 146,229	(28)  27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630 1,638 1,464	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213 293,217 227,919	Gross Income Amount  (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702 10,201	1979 Incor Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916 401,686 302,243 232,684	(32) 315,993 -30,982 -142 1,597 1,896 2,967 2,419 3,230, 4,082 3,295 4,270 8,885 9,660 8,892 9,189
income  All returns, total	2004 Adjusted Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412 200,288 146,155 304,108	Gross Income Amount  (26)  27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386 1,731 2,004 1,516 1,595 4,564	1979 Incon Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205 214,030 146,229 329,159	(28)  27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630 1,638 1,464 4,425	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213 293,217 227,919 521,121	Gross Income Amount  (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702 10,201 9,358 9,534 30,848	1979 Incor Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916 401,686 302,243 232,684 535,943	(32) 315,993 -30,982 142 1,597 1,896 2,967 2,419 3,230, 4,082 3,295 4,270 8,885 9,660 8,892 9,189 30,260
income  All returns, total	2004 Adjusted Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412 200,288 146,155 304,108 130,467	Gross Income Amount  (26)  27,384  -2,922  1,309  110  -331  -197  -688  -77  856  471  386  1,731  2,004  1,516  1,595  4,564  2,676	1979 Incon Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205 214,030 146,229 329,159 145,115	(28)  27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630 1,638 1,464 4,425 2,495	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213 293,217 227,919 521,121 257,305	Gross Income Amount  (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702 10,201 9,358 9,534	1979 Incor Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916 401,686 302,243 232,684	(32) 315,993 -30,982 142 1,597 1,896 2,967 2,419 3,230, 4,082 3,295 4,270 8,885 9,660 8,892 9,189 30,260 24,435
income  All returns, total	2004 Adjusted Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412 200,288 146,155 304,108 130,467 70,392	Gross Income Amount  (26)  27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386 1,731 2,004 1,516 1,595 4,564	1979 Incon Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205 214,030 146,229 329,159 145,115 81,137	(28)  27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630 1,638 1,464 4,425 2,495 1,871	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213 293,217 227,919 521,121 257,305 145,583	Gross Income Amount  (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702 10,201 9,358 9,534 30,848	1979 Incor Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916 401,686 302,243 232,684 535,943	(32) 315,993 -30,982 142 1,597 1,896 2,967 2,419 3,230, 4,082 3,295 4,270 8,885 9,660 8,892 9,189 30,260
income  All returns, total	2004 Adjusted Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412 200,288 146,155 304,108 130,467	Gross Income Amount  (26)  27,384  -2,922  1,309  110  -331  -197  -688  -77  856  471  386  1,731  2,004  1,516  1,595  4,564  2,676	1979 Incon Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205 214,030 146,229 329,159 145,115 81,137	(28)  27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630 1,638 1,464 4,425 2,495	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213 293,217 227,919 521,121 257,305	Gross Income Amount  (30)  315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702 10,201 9,358 9,534 30,848 25,284	1979 Incor  Number of returns  (31)  7,236,372  623,465  427,089  419,169  455,534  458,408  437,253  398,470  406,330  339,049  311,398  577,916  401,686  302,243  232,684  535,943  270,887	(32) 315,993 -30,982 142 1,597 1,896 2,967 2,419 3,230, 4,082 3,295 4,270 8,885 9,660 8,892 9,189 30,260 24,435
income  All returns, total	2004 Adjusted Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412 200,288 146,155 304,108 130,467 70,392	Gross Income Amount  (26)  27,384  -2,922  1,309  110  -331  -197  -688  -77  856  471  386  1,731  2,004  1,516  1,595  4,564  2,676  1,961	1979 Incon Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205 214,030 146,229 329,159 145,115 81,137	(28)  27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630 1,638 1,464 4,425 2,495 1,871	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213 293,217 227,919 521,121 257,305 145,583	Gross Income Amount  (30)  315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702 10,201 9,358 9,534 30,848 25,284 18,502	1979 Incor  Number of returns  (31)  7,236,372  623,465  427,089  419,169  455,534  458,408  437,253  398,470  406,330  339,049  311,398  577,916  401,686  302,243  232,684  535,943  270,887  159,290	(32) 315,993 -30,982 142 1,597 1,896 2,967 2,419 3,230, 4,082 3,295 4,270 8,885 9,660 8,892 9,189 30,260 24,435 19,012
income  All returns, total	2004 Adjusted Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412 200,288 146,155 304,108 130,467 70,392 131,610	Gross Income Amount  (26)  27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386 1,731 2,004 1,516 1,595 4,564 2,676 1,961 4,368	1979 Incon Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205 214,030 146,229 329,159 145,115 81,137	(28)  27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630 1,638 1,464 4,425 2,495 1,871 4,534	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213 293,217 227,919 521,121 257,305 145,583 265,482	Gross Income Amount  (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702 10,201 9,358 9,534 30,848 25,284 18,502 55,229	1979 Incor Number of returns (31) 7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916 401,686 302,243 232,684 535,943 270,887 159,290 289,167	(32) 315,993 -30,982 142 1,597 1,896 2,967 2,419 3,230, 4,082 3,295 4,270 8,885 9,660 8,892 9,189 30,260 24,435 19,012 56,982
income  All returns, total	2004 Adjusted Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412 200,288 146,155 304,108 130,467 70,392 131,610 34,553	Gross Income Amount  (26)  27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386 1,731 2,004 1,516 1,595 4,564 2,676 1,961 4,368 2,022	1979 Incon Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205 214,030 146,229 329,159 145,115 81,137 145,939 41,539	(28)  27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630 1,638 1,464 4,425 2,495 1,871 4,534 2,150	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213 293,217 227,919 521,121 257,305 145,583 265,482 72,582	Gross Income Amount  (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702 10,201 9,358 9,534 30,848 25,284 18,502 55,229 27,355	1979 Incor  Number of returns  (31)  7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916 401,686 302,243 232,684 535,943 270,887 159,290 289,167 78,167	(32) 315,993 -30,982 -142 -1,597 -1,896 -2,967 -2,419 -3,230, -4,082 -3,295 -4,270 -8,885 -9,660 -8,892 -9,189 -30,260 -24,435 -19,012 -56,982 -28,826
income  All returns, total	2004 Adjusted Number of returns (25) 9,751,137 1,002,343 945,479 896,550 851,653 783,641 749,452 710,209 604,155 568,843 402,077 729,330 436,412 200,288 146,155 304,108 130,467 70,392 131,610 34,553 16,390	Gross Income Amount  (26)  27,384 -2,922 1,309 110 -331 -197 -688 -77 856 471 386 1,731 2,004 1,516 1,595 4,564 2,676 1,961 4,368 2,022 1,226	1979 Incon Number of returns (27) 9,751,137 952,522 931,730 945,401 907,525 866,967 747,360 664,490 559,933 510,012 400,053 685,415 421,205 214,030 146,229 329,159 145,115 81,137 145,939 41,539 17,175	(28)  27,384 -3,100 869 271 439 -105 -512 186 457 670 353 1,600 1,630 1,638 1,464 4,425 2,495 1,871 4,534 2,150 1,215	2004 Adjusted Number of returns (29) 7,236,372 644,757 449,894 421,531 441,884 436,997 411,193 417,739 437,918 372,987 304,703 592,671 414,213 293,217 227,919 521,121 257,305 145,583 265,482 72,582 33,242	Gross Income Amount  (30) 315,993 -31,085 496 1,714 1,812 3,390 2,506 3,563 3,850 4,195 4,341 9,702 10,201 9,358 9,534 30,848 25,284 18,502 55,229 27,355 18,218	1979 Incor  Number of returns  (31)  7,236,372 623,465 427,089 419,169 455,534 458,408 437,253 398,470 406,330 339,049 311,398 577,916 401,686 302,243 232,684 535,943 270,887 159,290 289,167 78,167 36,385	(32) 315,993 -30,982 -142 -1,597 -1,896 -2,967 -2,419 -3,230, -4,082 -3,295 -4,270 -8,885 -9,660 -8,892 -9,189 -30,260 -24,435 -19,012 -56,982 -28,826 -18,932

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2004--Continued

		Nondeductible	passive losses			Estate and trust n	et income less loss	
Size of	2004 Adjusted	Gross Income	1979 Incom	ne Concept	2004 Adjusted	Gross Income	1979 Incom	ne Concept
income	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	1,531,911	19,769	1,531,911	19,769	542,718	14,001	542,718	14,001
Under \$10,000	129,701	2,928	156,139	5,788	48,267	-313	49,107	-312
\$10,000 under \$20.000	55,674	425	71,620	616	48,139	255	47,085	238
\$20,000 under \$30,000	68,911	432	66,843	255	27,604	105	38,118	203
\$30,000 under \$40,000	63,543	626	72,921	503	39,445	284		
\$40,000 under \$50,000	61,648	477	63,687	333	42,330	334	43,869 40,975	359 220
\$50,000 under \$60,000	70,897	510	75,103	395		1		
\$60,000 under \$70,000	62,007	641	46,818	294	28,190	230	35,344	386
\$70,000 under \$80,000	74,369	348			38,667	460	26,345	294
\$80,000 under \$90,000	39,852	394	47,362	240	20,485	255	19,387	247
\$90,000 under \$100,000	i .	1	41,911	245	37,632	290	35,654	376
	36,239	222	43,497	260	16,343	154	15,927	122
\$100,000 under \$125,000	99,870	714	97,426	805	41,018	465	41,222	400
\$125,000 under \$150,000	114,222	966	124,562	1,111	25,454	433	20,480	424
\$150,000 under \$175,000	131,468	1,244	120,263	919	23,084	469	18,786	356
\$175,000 under \$200,000	101,197	935	88,180	778	16,802	499	18,723	653
\$200,000 under \$300,000	184,757	2,161	170,260	1,635	31,032	1,187	29,321	1,032
\$300,000 under \$400,000	76,257	1,190	75,046	961	14,010	379	15,717	423
\$400,000 under \$500,000	44,191	836	45,365	636	8,716	452	9,397	453
\$500,000 under \$1,000,000	70,190	1,459	75,473	1,248	18,340	1,636	19,391	1,709
\$1,000,000 under \$1,500,000	18,606	614	20,192	465	5,941	1,049	6,358	996
\$1,500,000 under \$2,000,000	8,744	308	9,258	269	2,776	439	2,860	428
\$2,000,000 under \$5,000,000	13,475	789	13,840	659	5,187	1,505	5,294	1,568
\$5,000,000 under \$10,000,000	3,626	442	3,658	413	1,746	962	1,842	950
\$10,000,000 and over	2,469	1,109	2,487	939	1,512	2,473	1,517	2,473
	Pensions and a		Pensions ar			Total statutor		
Size of	2004 Adjusted	Gross Income	1979 Incon	ne Concept		Gross Income	1979 Incon	ne Concept
Size of income	2004 Adjusted Number of		1979 Incon Number of		Number of		1979 Incon Number of	ne Concept Amount
	2004 Adjusted Number of returns	Gross Income Amount	1979 Incon Number of returns	ne Concept Amount	Number of returns	Gross Income Amount	1979 Incon Number of returns	Amount
income	2004 Adjusted Number of returns (41)	Gross Income Amount (42)	1979 Incon Number of returns (43)	Amount (44)	Number of returns (45)	Gross Income Amount (46)	1979 Incon Number of returns (47)	Amount (48)
income  All returns, total	2004 Adjusted Number of returns (41) 26,825,905	Gross Income Amount (42) 495,958	1979 Incon Number of returns (43) 28,974,259	Amount (44) 759,156	Number of returns (45) 32,153,965	Amount (46)	1979 Incom Number of returns (47) 16,800,289	Amount (48) 79,919
All returns, total	2004 Adjusted  Number of returns (41)  26,825,905 2,585,107	Gross Income	1979 Incon Number of returns (43) 28,974,259 2,451,963	Amount (44) 759,156 13,691	Number of returns (45) 32,153,965 4,085,844	Gross Income Amount (46) 98,047 5,740	1979 Incon Number of returns (47) 16,800,289 297,229	(48) 79,919 2,403
Income  All returns, total  Under \$10,000 \$10,000 under \$20,000	2004 Adjusted  Number of returns  (41)  26,825,905  2,585,107  4,697,904	Gross Income Amount (42) 495,958 13,451 46,139	1979 Incon Number of returns (43) 28,974,259 2,451,963 4,693,767	759,156 13,691 46,819	Number of returns (45) 32,153,965 4,085,844 4,142,088	Gross Income Amount (46) 98,047 5,740 5,751	1979 Incon Number of returns (47) 16,800,289 297,229 815,751	(48) 79,919 2,403 4,885
Income  All returns, total  Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	2004 Adjusted  Number of returns  (41)  26,825,905  2,585,107  4,697,904  3,377,387	Gross Income Amount (42) 495,958 13,451 46,139 44,817	1979 Incon Number of returns (43) 28,974,259 2,451,963 4,693,767 3,985,931	759,156 13,691 46,819 56,617	Number of returns (45) 32,153,965 4,085,844 4,142,088 3,507,783	Gross Income Amount (46) 98,047 5,740 5,751 6,387	1979 Incon Number of returns (47) 16,800,289 297,229 815,751 1,498,645	(48) 79,919 2,403 4,885 7,658
income  All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	2004 Adjusted  Number of returns (41)  26,825,905 2,585,107 4,697,904 3,377,387 2,808,475	Gross Income  Amount  (42)  495,958  13,451  46,139  44,817  43,022	1979 Incon Number of returns (43) 28,974,259 2,451,963 4,693,767 3,985,931 3,334,023	759,156 13,691 46,819 56,617 59,172	Number of returns (45) 32,153,965 4,085,844 4,142,088 3,507,783 3,088,575	Gross Income Amount (46) 98,047 5,740 5,751 6,387 6,151	1979 Incon Number of returns (47) 16,800,289 297,229 815,751 1,498,645 1,790,417	(48) 79,919 2,403 4,885 7,658 8,377
income  All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	2004 Adjusted Number of returns (41) 26,825,905 2,585,107 4,697,904 3,377,387 2,808,475 2,368,559	Gross Income  Amount  (42)  495,958  13,451  46,139  44,817  43,022  43,102	1979 Incon Number of returns (43) 28,974,259 2,451,963 4,693,767 3,985,931 3,334,023 2,542,266	759,156 13,691 46,819 56,617 59,172 51,909	Number of returns (45) 32,153,965 4,085,844 4,142,088 3,507,783 3,088,575 2,917,368	Gross Income Amount (46) 98,047 5,740 5,751 6,387 6,151 6,401	1979 Incon Number of returns (47) 16,800,289 297,229 815,751 1,498,645 1,790,417 1,785,205	(48)  79,919  2,403  4,885  7,658  8,377  7,260
income  All returns, total  Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000	2004 Adjusted Number of returns (41) 26,825,905 2,585,107 4,697,904 3,377,387 2,808,475 2,368,559 2,111,066	Gross Income  Amount  (42)  495,958  13,451  46,139  44,817  43,022  43,102  43,670	1979 Incon Number of returns (43)  28,974,259 2,451,963 4,693,767 3,985,931 3,334,023 2,542,266 2,167,670	759,156 13,691 46,819 56,617 59,172 51,909 48,121	Number of returns (45) 32,153,965 4,085,844 4,142,088 3,507,783 3,088,575 2,917,368 2,419,605	Gross Income  Amount  (46)  98,047  5,740  5,751  6,387  6,151  6,401  5,545	1979 Incon Number of returns (47) 16,800,289 297,229 815,751 1,498,645 1,790,417 1,785,205 1,802,955	(48)  79,919 2,403 4,885 7,658 8,377 7,260 7,195
income  All returns, total  Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000	2004 Adjusted Number of returns (41) 26,825,905 2,585,107 4,697,904 3,377,387 2,808,475 2,368,559 2,111,066 1,834,758	Gross Income  Amount  (42)  495,958  13,451  46,139  44,817  43,022  43,102  43,670  40,425	1979 Incon Number of returns (43)  28,974,259 2,451,963 4,693,767 3,985,931 3,334,023 2,542,266 2,167,670 1,697,087	759,156 13,691 46,819 56,617 59,172 51,909 48,121 41,504	Number of returns (45) 32,153,965 4,085,844 4,142,088 3,507,783 3,088,575 2,917,368 2,419,605 2,132,489	Gross Income  Amount  (46)  98,047  5,740  5,751  6,387  6,151  6,401  5,545  5,235	1979 Incon Number of returns (47) 16,800,289 297,229 815,751 1,498,645 1,790,417 1,785,205 1,802,955 1,667,310	(48)  79,919 2,403 4,885 7,658 8,377 7,260 7,195 6,759
income  All returns, total	2004 Adjusted Number of returns (41) 26,825,905 2,585,107 4,697,904 3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382	Gross Income  Amount  (42)  495,958  13,451  46,139  44,817  43,022  43,102  43,670  40,425  37,869	1979 Incon Number of returns (43)  28,974,259 2,451,963 4,693,767 3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069	759,156 13,691 46,819 56,617 59,172 51,909 48,121 41,504 35,811	Number of returns (45) 32,153,965 4,085,844 4,142,088 3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366	Gross Income Amount (46) 98,047 5,740 5,751 6,387 6,151 6,401 5,545 5,235 4,833	1979 Incon Number of returns (47) 16,800,289 297,229 815,751 1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049	(48)  79,919 2,403 4,885 7,658 8,377 7,260 7,195 6,759 4,985
income  All returns, total	2004 Adjusted Number of returns (41) 26,825,905 2,585,107 4,697,904 3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542	Gross Income  Amount  (42)  495,958  13,451  46,139  44,817  43,022  43,102  43,670  40,425  37,869  30,945	1979 Incon Number of returns (43)  28,974,259 2,451,963 4,693,767 3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028	759,156 13,691 46,819 56,617 59,172 51,909 48,121 41,504 35,811 30,699	Number of returns (45)  32,153,965 4,085,844 4,142,088 3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871	Gross Income Amount (46)  98,047 5,740 5,751 6,387 6,151 6,401 5,545 5,235 4,833 4,400	1979 Incon Number of returns (47) 16,800,289 297,229 815,751 1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877	(48)  79,919 2,403 4,885 7,658 8,377 7,260 7,195 6,759 4,985 4,573
income  All returns, total  Under \$10,000 \$10,000 under \$20,000. \$20,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$60,000. \$60,000 under \$70,000. \$70,000 under \$80,000. \$80,000 under \$90,000. \$90,000 under \$90,000.	2004 Adjusted Number of returns (41) 26,825,905 2,585,107 4,697,904 3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996	Gross Income  Amount  (42)  495,958  13,451  46,139  44,817  43,022  43,102  43,670  40,425  37,869  30,945  25,838	1979 Incon Number of returns (43)  28,974,259 2,451,963 4,693,767 3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088	759,156 13,691 46,819 56,617 59,172 51,909 48,121 41,504 35,811 30,699 29,534	Number of returns (45) 32,153,965 4,085,844 4,142,088 3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125	Gross Income Amount (46)  98,047 5,740 5,751 6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546	1979 Incon Number of returns (47)  16,800,289 297,229 815,751 1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243	(48)  79,919 2,403 4,885 7,658 8,377 7,260 7,195 6,759 4,985 4,573 3,886
income  All returns, total	2004 Adjusted Number of returns (41) 26,825,905 2,585,107 4,697,904 3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226	Gross Income  Amount  (42)  495,958  13,451  46,139  44,817  43,022  43,102  43,670  40,425  37,869  30,945  25,838  39,170	1979 Incon Number of returns (43)  28,974,259 2,451,963 4,693,767 3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266	759,156 13,691 46,819 56,617 59,172 51,909 48,121 41,504 35,811 30,699 29,534 49,442	Number of returns (45) 32,153,965 4,085,844 4,142,088 3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001	Gross Income Amount (46) 98,047 5,740 5,751 6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290	1979 Incon Number of returns (47) 16,800,289 297,229 815,751 1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153	(48)  79,919 2,403 4,885 7,658 8,377 7,260 7,195 6,759 4,985 4,573 3,886 6,122
income  All returns, total	2004 Adjusted Number of returns (41) 26,825,905 2,585,107 4,697,904 3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678	Gross Income  Amount  (42)  495,958  13,451  46,139  44,817  43,022  43,102  43,670  40,425  37,869  30,945  25,838  39,170  24,451	1979 Incon Number of returns (43)  28,974,259 2,451,963 4,693,767 3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424	ne Concept  Amount  (44)  759,156  13,691  46,819  56,617  59,172  51,909  48,121  41,504  35,811  30,699  29,534  49,442  38,675	Number of returns (45)  32,153,965 4,085,844 4,142,088 3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127	Gross Income Amount  (46)  98,047 5,740 5,751 6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667	1979 Incon Number of returns (47)  16,800,289 297,229 815,751 1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524	(48)  79,919 2,403 4,885 7,658 8,377 7,260 7,195 6,759 4,985 4,573 3,886 6,122 4,035
income  All returns, total  Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$70,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000	2004 Adjusted Number of returns (41) 26,825,905 2,585,107 4,697,904 3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891	Gross Income  Amount  (42)  495,958  13,451  46,139  44,817  43,022  43,102  43,670  40,425  37,869  30,945  25,838  39,170  24,451  15,541	1979 Incon Number of returns (43)  28,974,259 2,451,963 4,693,767 3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424 537,448	ne Concept  Amount  (44)  759,156  13,691  46,819  56,617  59,172  51,909  48,121  41,504  35,811  30,699  29,534  49,442  38,675  29,213	Number of returns (45)  32,153,965 4,085,844 4,142,088 3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127 524,695	Gross Income Amount  (46)  98,047 5,740 5,751 6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667 3,672	1979 Incon Number of returns (47)  16,800,289 297,229 815,751 1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524 429,598	(48)  79,919 2,403 4,885 7,658 8,377 7,260 7,195 6,759 4,985 4,573 3,886 6,122 4,035 2,310
income  All returns, total	2004 Adjusted Number of returns (41) 26,825,905 2,585,107 4,697,904 3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891 256,335	Gross Income  Amount  (42)  495,958  13,451  46,139  44,817  43,022  43,102  43,670  40,425  37,869  30,945  25,838  39,170  24,451  15,541  11,170	1979 Incon Number of returns (43)  28,974,259 2,451,963 4,693,767 3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424 537,448 379,888	ne Concept  Amount  (44)  759,156  13,691  46,819  56,617  59,172  51,909  48,121  41,504  35,811  30,699  29,534  49,442  38,675  29,213  24,110	Number of returns (45)  32,153,965 4,085,844 4,142,088 3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127 524,695 298,671	Gross Income Amount  (46)  98,047 5,740 5,751 6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667 3,672 2,862	1979 Incon Number of returns (47)  16,800,289 297,229 815,751 1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524 429,598 261,172	(48)  79,919 2,403 4,885 7,658 8,377 7,260 7,195 6,759 4,985 4,573 3,886 6,122 4,035 2,310 1,572
income  All returns, total  Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000	2004 Adjusted Number of returns (41) 26,825,905 2,585,107 4,697,904 3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891 256,335 394,157	Gross Income Amount  (42)  495,958  13,451 46,139 44,817 43,022 43,102 43,670 40,425 37,869 30,945 25,838 39,170 24,451 15,541 11,170 18,170	1979 Incon Number of returns (43)  28,974,259 2,451,963 4,693,767 3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424 537,448 379,888 624,841	759,156 13,691 46,819 56,617 59,172 51,909 48,121 41,504 35,811 30,699 29,534 49,442 38,675 29,213 24,110 50,892	Number of returns (45)  32,153,965 4,085,844 4,142,088 3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127 524,695 298,671 620,516	Gross Income Amount  (46)  98,047 5,740 5,751 6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667 3,672 2,862 7,704	1979 Incon Number of returns (47)  16,800,289 297,229 815,751 1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524 429,598 261,172 389,179	(48)  79,919 2,403 4,885 7,658 8,377 7,260 7,195 6,759 4,985 4,573 3,886 6,122 4,035 2,310 1,572 3,067
income  All returns, total	2004 Adjusted Number of returns (41) 26,825,905 2,585,107 4,697,904 3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891 256,335 394,157 130,729	Gross Income  Amount  (42)  495,958  13,451  46,139  44,817  43,022  43,102  43,670  40,425  37,869  30,945  25,838  39,170  24,451  15,541  11,170  18,170  6,163	1979 Incon Number of returns (43)  28,974,259 2,451,963 4,693,767 3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424 537,448 379,888 624,841 255,068	ne Concept  Amount  (44)  759,156  13,691  46,819  56,617  59,172  51,909  48,121  41,504  35,811  30,699  29,534  49,442  38,675  29,213  24,110  50,892  33,342	Number of returns (45)  32,153,965 4,085,844 4,142,088 3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127 524,695 298,671 620,516 246,761	Gross Income Amount  (46)  98,047 5,740 5,751 6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667 3,672 2,862 7,704 4,062	1979 Incon Number of returns (47)  16,800,289 297,229 815,751 1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524 429,598 261,172 389,179 129,559	(48)  79,919 2,403 4,885 7,658 8,377 7,260 7,195 6,759 4,985 4,573 3,886 6,122 4,035 2,310 1,572 3,067 1,319
income  All returns, total	2004 Adjusted Number of returns (41) 26,825,905 2,585,107 4,697,904 3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891 256,335 394,157 130,729 60,480	Gross Income Amount  (42)  495,958  13,451 46,139 44,817 43,022 43,102 43,670 40,425 37,869 30,945 25,838 39,170 24,451 15,541 11,170 18,170 6,163 2,759	1979 Incon Number of returns (43)  28,974,259 2,451,963 4,693,767 3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424 537,448 379,888 624,841 255,068 131,028	ne Concept  Amount  (44)  759,156  13,691  46,819  56,617  59,172  51,909  48,121  41,504  35,811  30,699  29,534  49,442  38,675  29,213  24,110  50,892  33,342  22,404	Number of returns (45)  32,153,965 4,085,844 4,142,088 3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127 524,695 298,671 620,516 246,761 134,397	Gross Income Amount  (46)  98,047 5,740 5,751 6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667 3,672 2,862 7,704	1979 Incon Number of returns (47)  16,800,289 297,229 815,751 1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524 429,598 261,172 389,179	(48)  79,919 2,403 4,885 7,658 8,377 7,260 7,195 6,759 4,985 4,573 3,886 6,122 4,035 2,310 1,572 3,067
income  All returns, total  Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$400,000 \$400,000 under \$500,000 \$500,000 under \$500,000	2004 Adjusted Number of returns (41) 26,825,905 2,585,107 4,697,904 3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891 256,335 394,157 130,729 60,480 95,160	Gross Income  Amount  (42)  495,958  13,451  46,139  44,817  43,022  43,102  43,670  40,425  37,869  30,945  25,838  39,170  24,451  15,541  11,170  18,170  6,163	1979 Incon Number of returns (43)  28,974,259 2,451,963 4,693,767 3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424 537,448 379,888 624,841 255,068 131,028 209,195	ne Concept  Amount  (44)  759,156  13,691  46,819  56,617  59,172  51,909  48,121  41,504  35,811  30,699  29,534  49,442  38,675  29,213  24,110  50,892  33,342  22,404  53,317	Number of returns (45)  32,153,965 4,085,844 4,142,088 3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127 524,695 298,671 620,516 246,761	Gross Income Amount  (46)  98,047 5,740 5,751 6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667 3,672 2,862 7,704 4,062	1979 Incon Number of returns (47)  16,800,289 297,229 815,751 1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524 429,598 261,172 389,179 129,559	(48)  79,919 2,403 4,885 7,658 8,377 7,260 7,195 6,759 4,985 4,573 3,886 6,122 4,035 2,310 1,572 3,067 1,319
income  All returns, total	2004 Adjusted Number of returns (41) 26,825,905 2,585,107 4,697,904 3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891 256,335 394,157 130,729 60,480	Gross Income Amount  (42)  495,958  13,451 46,139 44,817 43,022 43,102 43,670 40,425 37,869 30,945 25,838 39,170 24,451 15,541 11,170 18,170 6,163 2,759	1979 Incon Number of returns (43)  28,974,259 2,451,963 4,693,767 3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424 537,448 379,888 624,841 255,068 131,028	ne Concept  Amount  (44)  759,156  13,691  46,819  56,617  59,172  51,909  48,121  41,504  35,811  30,699  29,534  49,442  38,675  29,213  24,110  50,892  33,342  22,404	Number of returns (45)  32,153,965 4,085,844 4,142,088 3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127 524,695 298,671 620,516 246,761 134,397	Gross Income Amount  (46)  98,047 5,740 5,751 6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667 3,672 2,862 7,704 4,062 2,500	1979 Incon Number of returns (47)  16,800,289 297,229 815,751 1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524 429,598 261,172 389,179 129,559 58,370	(48)  79,919 2,403 4,885 7,658 8,377 7,260 7,195 6,759 4,985 4,573 3,886 6,122 4,035 2,310 1,572 3,067 1,319 788
income  All returns, total  Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$400,000 \$400,000 under \$500,000 \$500,000 under \$500,000	2004 Adjusted Number of returns (41) 26,825,905 2,585,107 4,697,904 3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891 256,335 394,157 130,729 60,480 95,160	Gross Income Amount  (42)  495,958  13,451 46,139 44,817 43,022 43,102 43,670 40,425 37,869 30,945 25,838 39,170 24,451 15,541 11,170 18,170 6,163 2,759 5,240	1979 Incon Number of returns (43)  28,974,259 2,451,963 4,693,767 3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424 537,448 379,888 624,841 255,068 131,028 209,195	ne Concept  Amount  (44)  759,156  13,691  46,819  56,617  59,172  51,909  48,121  41,504  35,811  30,699  29,534  49,442  38,675  29,213  24,110  50,892  33,342  22,404  53,317	Number of returns (45)  32,153,965 4,085,844 4,142,088 3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127 524,695 298,671 620,516 246,761 134,397 208,574	Gross Income Amount  (46)  98,047 5,740 5,751 6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667 3,672 2,862 7,704 4,062 2,500 4,903	1979 Incon Number of returns (47)  16,800,289 297,229 815,751 1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524 429,598 261,172 389,179 129,559 58,370 77,925	(48)  79,919 2,403 4,885 7,658 8,377 7,260 7,195 6,759 4,985 4,573 3,886 6,122 4,035 2,310 1,572 3,067 1,319 788 1,422
income  All returns, total	2004 Adjusted Number of returns (41) 26,825,905 2,585,107 4,697,904 3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891 256,335 394,157 130,729 60,480 95,160 24,617	Gross Income  Amount  (42)  495,958  13,451  46,139  44,817  43,022  43,102  43,670  40,425  37,869  30,945  25,838  39,170  24,451  15,541  11,170  18,170  6,163  2,759  5,240  1,331	1979 Incon Number of returns (43)  28,974,259 2,451,963 4,693,767 3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424 537,448 379,888 624,841 255,068 131,028 209,195 47,634	ne Concept Amount  (44)  759,156 13,691 46,819 56,617 59,172 51,909 48,121 41,504 35,811 30,699 29,534 49,442 38,675 29,213 24,110 50,892 33,342 22,404 53,317 18,848	Number of returns (45)  32,153,965 4,085,844 4,142,088 3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127 524,695 298,671 620,516 246,761 134,397 208,574 52,311	Gross Income Amount  (46)  98,047 5,740 5,751 6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667 3,672 2,862 7,704 4,062 2,500 4,903 1,331	1979 Incon Number of returns  (47)  16,800,289 297,229 815,751 1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524 429,598 261,172 389,179 129,559 58,370 77,925 16,778	(48)  79,919 2,403 4,885 7,658 8,377 7,260 7,195 6,759 4,985 4,573 3,886 6,122 4,035 2,310 1,572 3,067 1,319 788 1,422 433
income  All returns, total	2004 Adjusted Number of returns (41) 26,825,905 2,585,107 4,697,904 3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891 256,335 394,157 130,729 60,480 95,160 24,617 10,304	Gross Income  Amount  (42)  495,958  13,451  46,139  44,817  43,022  43,102  43,670  40,425  37,869  30,945  25,838  39,170  24,451  15,541  11,170  18,170  6,163  2,759  5,240  1,331  752	1979 Incon Number of returns (43)  28,974,259 2,451,963 4,693,767 3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424 537,448 379,888 624,841 255,068 131,028 209,195 47,634 19,622	ne Concept Amount  (44)  759,156 13,691 46,819 56,617 59,172 51,909 48,121 41,504 35,811 30,699 29,534 49,442 38,675 29,213 24,110 50,892 33,342 22,404 53,317 18,848 9,348	Number of returns (45) 32,153,965 4,085,844 4,142,088 3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127 524,695 298,671 620,516 246,761 134,397 208,574 52,311 23,143	Gross Income Amount  (46)  98,047 5,740 5,751 6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667 3,672 2,862 7,704 4,062 2,500 4,903 1,331 600	1979 Incon Number of returns  (47)  16,800,289 297,229 815,751 1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524 429,598 261,172 389,179 129,559 58,370 77,925 16,778 6,419	(48)  79,919 2,403 4,885 7,658 8,377 7,260 7,195 6,759 4,985 4,573 3,886 6,122 4,035 2,310 1,572 3,067 1,319 788 1,422 433 186
income  All returns, total	2004 Adjusted Number of returns (41) 26,825,905 2,585,107 4,697,904 3,377,387 2,808,475 2,368,559 2,111,066 1,834,758 1,535,382 1,180,542 917,996 1,320,226 699,678 395,891 256,335 394,157 130,729 60,480 95,160 24,617 10,304 15,161	Gross Income Amount  (42)  495,958 13,451 46,139 44,817 43,022 43,102 43,670 40,425 37,869 30,945 25,838 39,170 24,451 15,541 11,170 18,170 6,163 2,759 5,240 1,331 752 1,156	1979 Incon Number of returns (43)  28,974,259 2,451,963 4,693,767 3,985,931 3,334,023 2,542,266 2,167,670 1,697,087 1,388,069 1,132,028 992,088 1,445,266 907,424 537,448 379,888 624,841 255,068 131,028 209,195 47,634 19,622 23,751	ne Concept Amount  (44)  759,156 13,691 46,819 56,617 59,172 51,909 48,121 41,504 35,811 30,699 29,534 49,442 38,675 29,213 24,110 50,892 33,342 22,404 53,317 18,848 9,348 10,650	Number of returns (45) 32,153,965 4,085,844 4,142,088 3,507,783 3,088,575 2,917,368 2,419,605 2,132,489 1,751,366 1,523,871 1,252,125 2,061,001 1,114,127 524,695 298,6771 620,516 246,761 134,397 208,574 52,311 23,143 34,664	Gross Income Amount  (46)  98,047 5,740 5,751 6,387 6,151 6,401 5,545 5,235 4,833 4,400 4,546 8,290 5,667 3,672 2,862 7,704 4,062 2,500 4,903 1,331 600 957	1979 Incon Number of returns  (47)  16,800,289 297,229 815,751 1,498,645 1,790,417 1,785,205 1,802,955 1,667,310 1,330,049 1,154,877 954,243 1,438,153 886,524 429,598 261,172 389,179 129,559 58,370 77,925 16,778 6,419 7,392	Amount  (48)  79,919 2,403 4,885 7,658 8,377 7,260 7,195 6,759 4,985 4,573 3,886 6,122 4,035 2,310 1,572 3,067 1,319 788 1,422 433 186 373

Taxable income

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2004--Continued

Tetal itemized deductions

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

			o deductions			70		
Size of	2004 Adjusted	Gross Income	1979 Incon	ne Concept	2004 Adjusted	Gross Income	1979 Incom	e Concept
income	Number of	Ameunt	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		retums		retums	
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	46,335,237	998,238	46,326,183	947,596	102,737,959	4,670,166	102,737,959	4,670,166
	970,209	13,525	1,025,306	13,228	5,339,267	8,745	5,300,133	9,270
Under \$10,000			2,642,883			87,588	15,377,301	88,618
\$10,000 under \$20,000	2,486,732	32,521		30,766	15,386,489			
\$20,000 under \$30,000	3,489,566	46,079	3,903,920	47,849	17,060,120	201,215	17,728,150	213,747
\$30,000 under \$40,000	4,539,560	61,388	4,661,701	58,699	13,667,201	269,409	13,987,565	288,276
\$40,000 under \$50,000	4,654,789	67,717	4,619,018	63,586	10,483,803	290,236	10,484,231	302,177
\$50,000 under \$60,000	4,485,634	71,051	4,435,281	66,854	8,266,698	292,586	8,137,091	298,986
\$60,000 under \$70,000	4,224,993	73,671	4,007,591	65,495	6,797,803	293,630	6,390,333	281,862
\$70,000 under \$80,000	3,864,306	68,687	3,572,058	60,870	5,458,142	280,392	5,063,763	262,424
\$80,000 under \$90,000	3,309,372	64,857	3,055,947	56,778	4,240,713	250,841	3,929,607	233,769
\$90,000 under \$100,000	2,700,279	56,270	2,533,728	50,255	3,298,647	222,513	3,122,520	208,684
\$100,000 under \$125,000	4,177,414	96,461	4,028,097	88,283	4,785,413	388,191	4,658,549	371,623
\$125,000 under \$150,000	2,387,283	64,088	2,425,500	61,648	2,589,613	264,143	2,665,283	260,916
\$150,000 under \$175,000	1,356,340	41,349	1,379,760	39,460	1,436,322	177,152	1,499,136	175,955
\$175,000 under \$200,000	855,354	28,655	895,135	28,090	910,713	133,317	976,659	131,810
\$200,000 under \$300,000	1,434,459	57,270	1,522,363	56,593	1,518,322	296,802	1,656,813	298,368
\$300,000 under \$400,000	524,141	26,774	598,959	27,587	555,367	164,003	643,644	167,571
\$400,000 under \$500,000	257,075	16,054	302,317	16,812	271,077	104,798	328,222	109,806
\$500,000 under \$1,000,000	398,317	33,135	471,993	34,972	432,469	260,117	520,299	271,570
*		12,808	108,850	13,427	103,839	112,689	121,808	117,046
\$1,000,000 under \$1,500,000	93,599				45,055	69,942	51,397	71,940
\$1,500,000 under \$2,000,000	40,698	7,799	46,586	8,166		1		
\$2,000,000 under \$5,000,000	60,674	18,568	64,248	18,740	65,421	176,064	69,422	178,718
\$5,000,000 under \$10,000,000	15,036	10,348	15,444	10,392	15,810	97,902 227,893	16,276 9,756	98,960 228,072
\$10,000,000 and over	9,404	29,164	9,498	29,047	9,656		ome tax	220,012
01 (	2004 Adjusted	Gress Income	x credits	ne Concept	2004 Adjusted	Gress Income		ne Cencept
Size of income			Number of	Amount	Number of	Amount	Number of	Amount
moone	Number of returns	Ameunt	returns	Alliount	returns	Amount	returns	Alliount
	(57)	(58)		(60)	(61)	(62)	(63)	(64)
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	41,694,252	52,367	(59) 41,694,252	52,367	89,101,934	831,976	89,101,934	831,976
Under \$10,000	41,694,252 1,001,571	<b>52,367</b> 87	(59) <b>41,694,252</b> 968,038	<b>52,367</b> 91	<b>89,101,934</b> 4,641,970	<b>831,976</b> 854	89,101,934 4,633,379	831 <b>,976</b> 949
Under \$10,000 \$10,000 under \$20,000	41,6 <b>94,252</b> 1,001,571 5,130,899	<b>52,367</b> 87 1,551	(59) 41,694,252 968,038 5,105,097	<b>52,367</b> 91 1,560	<b>89,101,934</b> 4,641,970 11,816,659	831,976 854 7,710	89, <b>101,934</b> 4,633,379 11,823,325	831,976 949 7,847
Under \$10,000	41,694,252 1,001,571	<b>52,367</b> 87	(59) <b>41,694,252</b> 968,038	<b>52,367</b> 91	89,101,934 4,641,970 11,816,659 11,783,320	83 <b>1,976</b> 854 7,710 18,570	89,101,934 4,633,379 11,823,325 12,447,484	831,976 949 7,847 19,970
Under \$10,000 \$10,000 under \$20,000	41,6 <b>94,252</b> 1,001,571 5,130,899	<b>52,367</b> 87 1,551	(59) 41,694,252 968,038 5,105,097	<b>52,367</b> 91 1,560	<b>89,101,934</b> 4,641,970 11,816,659	831,976 854 7,710	89, <b>101,934</b> 4,633,379 11,823,325	831,976 949 7,847 19,970 30,897
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	41,694,252 1,001,571 5,130,899 7,586,777	52,367 87 1,551 5,281	(59) 41,694,252 968,038 5,105,097 7,731,234	<b>52,367</b> 91 1,560 5,391	89,101,934 4,641,970 11,816,659 11,783,320	83 <b>1,976</b> 854 7,710 18,570	89,101,934 4,633,379 11,823,325 12,447,484	831,976 949 7,847 19,970
Under \$10,000	41,694,252 1,001,571 5,130,899 7,586,777 5,544,138	52,367 87 1,551 5,281 5,697	(59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247	<b>52,367</b> 91 1,560 5,391 5,735	89,101,934 4,641,970 11,816,659 11,783,320 11,283,839	831,976 854 7,710 18,570 28,213	89,101,934 4,633,379 11,823,325 12,447,484 11,613,338	831,976 949 7,847 19,970 30,897
Under \$10,000	41,694,252 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045	52,367 87 1,551 5,281 5,697 5,727	(59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247 4,412,421	52,367 91 1,560 5,391 5,735 5,682	89,101,934 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339	831,976 854 7,710 18,570 28,213 33,916	89,101,934 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314	831,976 949 7,847 19,970 30,897 35,876
Under \$10,000	41,694,252 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970	52,367 87 1,551 5,281 5,697 5,727 5,414	(59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493	52,367 91 1,560 5,391 5,735 5,682 5,395	89,101,934 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026	831,976 854 7,710 18,570 28,213 33,916 36,678	89,101,934 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390	831,976 949 7,847 19,970 30,897 35,876 37,693
Under \$10,000	41,694,252 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834	52,367 87 1,551 5,281 5,697 5,727 5,414 5,279	(59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684	52,367 91 1,560 5,391 5,735 5,682 5,395	89,101,934 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938	831,976 854 7,710 18,570 28,213 33,916 36,678 37,641	89,101,934 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026	831,976 949 7,847 19,970 30,897 35,876 37,693 36,254
Under \$10,000	41,694,252 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756	52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618	(59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165	52,367 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446	89,101,934 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219	831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874	89,101,934 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162	831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719
Under \$10,000	41,694,252 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645	52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716	(59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918	52,367 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530	89,101,934 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692	831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874 34,306	89,101,934 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,678,610	831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324
Under \$10,000	41,694,252 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183	52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415	(59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014	52,367 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367	89,101,934 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900	831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874 34,306 33,013	89,101,934 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,878,610 3,104,071	831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865
Under \$10,000	41,694,252 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183 1,026,556	52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415 1,091	(59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014 1,062,553	52,367 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367 1,113	89,101,934 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545 2,586,527	831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874 34,306 33,013 63,702 48,415	89,101,934 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,678,610 3,104,071 4,650,131 2,655,892	831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034 47,521
Under \$10,000	41,694,252 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183 1,026,556 440,059	52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415 1,091 350	(59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014 1,062,553 486,279	52,367 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367 1,113 452	89,101,934 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545 2,586,527 1,437,120	831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874 34,306 33,013 63,702 48,415 35,089	89,101,934 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,678,610 3,104,071 4,650,131 2,655,892 1,495,578	831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034 47,521 34,445
Under \$10,000	41,694,252 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183 1,026,556 440,059 254,345	52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415 1,091 350 234	(59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014 1,062,553 486,279 294,644	52,367 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367 1,113 452 295	89,101,934 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545 2,586,527 1,437,120 911,239	831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874 34,306 33,013 63,702 48,415 35,089 27,999	89,101,934 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,678,610 3,104,071 4,650,131 2,655,892 1,495,578 973,963	831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034 47,521 34,445 27,293
Under \$10,000	41,694,252 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183 1,026,556 440,059 254,345 484,573	52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415 1,091 350 234 672	(59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014 1,062,553 486,279 294,644 525,745	52,367 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367 1,113 452 295 753	89,101,934 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545 2,586,527 1,437,120 911,239 1,518,731	831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874 34,306 33,013 63,702 48,415 35,089 27,999 69,054	89,101,934 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,678,610 3,104,071 4,650,131 2,655,892 1,495,578 973,963 1,656,892	831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034 47,521 34,445 27,293 68,219
Under \$10,000	41,694,252 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183 1,026,556 440,059 254,345 484,573 205,594	52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415 1,091 350 234 672 523	(59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014 1,062,553 486,279 294,644 525,745 228,557	52,367 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367 1,113 452 295 753 525	89,101,934 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545 2,586,527 1,437,120 911,239 1,518,731 555,709	831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874 34,306 33,013 63,702 48,415 35,089 27,999 69,054 42,199	89,101,934 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,878,610 3,104,071 4,650,131 2,655,892 1,495,578 973,963 1,656,892 643,771	831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034 47,521 34,445 27,293 68,219 42,312
Under \$10,000	41,694,252 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183 1,026,556 440,059 254,345 484,573 205,594 121,259	52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415 1,091 350 234 672 523 462	(59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014 1,062,553 486,279 294,644 525,745 228,557 138,140	52,367 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367 1,113 452 295 753 525 415	89,101,934 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545 2,586,527 1,437,120 911,239 1,518,731 555,709 271,428	831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874 34,306 33,013 63,702 48,415 35,089 27,999 69,054 42,199 27,974	89,101,934 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,878,610 3,104,071 4,650,131 2,655,892 1,495,578 973,963 1,656,892 643,771 327,455	831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034 47,521 34,445 27,293 68,219 42,312 28,894
Under \$10,000	41,694,252 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183 1,026,556 440,059 254,345 484,573 205,594 121,259 225,054	52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415 1,091 350 234 672 523 462 1,227	(59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014 1,062,553 486,279 294,644 525,745 228,557 138,140 255,114	52,367 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367 1,113 452 295 753 525 415 1,475	89,101,934 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545 2,586,527 1,437,120 911,239 1,518,731 555,709 271,428 432,783	831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874 34,306 33,013 63,702 48,415 35,089 27,999 69,054 42,199 27,974 71,339	89,101,934 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,878,610 3,104,071 4,650,131 2,655,892 1,495,578 973,963 1,656,892 643,771 327,455 520,309	831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034 47,521 34,445 27,293 68,219 42,312 28,894 73,605
Under \$10,000	41,694,252 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183 1,026,556 440,059 254,345 484,573 205,594 121,259 225,054 60,440	52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415 1,091 350 234 672 523 462 1,227 666	(59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014 1,062,553 486,279 294,644 525,745 228,557 138,140 255,114 69,881	52,367 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367 1,113 452 295 753 525 415 1,475 675	89,101,934 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545 2,586,527 1,437,120 911,239 1,518,731 555,709 271,428 432,783 103,887	831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874 34,306 33,013 63,702 48,415 35,089 27,999 69,054 42,199 27,974 71,339 31,072	89,101,934 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,878,610 3,104,071 4,650,131 2,655,892 1,495,578 973,963 1,656,892 643,771 327,455 520,309 121,885	831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034 47,521 34,445 27,293 68,219 42,312 28,894 73,605 32,287
Under \$10,000	41,694,252 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183 1,026,556 440,059 254,345 484,573 205,594 121,259 225,054 60,440 27,102	52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415 1,091 350 234 672 523 462 1,227 666 428	(59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014 1,062,553 486,279 294,644 525,745 228,557 138,140 255,114 69,881 30,303	52,367 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367 1,113 452 295 753 525 415 1,475 675 441	89,101,934 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545 2,586,527 1,437,120 911,239 1,518,731 555,709 271,428 432,783 103,887 45,065	831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874 34,306 33,013 63,702 48,415 35,089 27,999 69,054 42,199 27,974 71,339 31,072 19,436	89,101,934 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,878,610 3,104,071 4,650,131 2,655,892 1,495,578 973,963 1,656,892 643,771 327,455 520,309 121,885 51,416	831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034 47,521 34,445 27,293 68,219 42,312 28,894 73,605 32,287 19,977
Under \$10,000	41,694,252 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183 1,026,556 440,059 254,345 484,573 205,594 121,259 225,054 60,440 27,102 42,813	52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415 1,091 350 234 672 523 462 1,227 666 428 1,094	(59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014 1,062,553 486,279 294,644 525,745 228,557 138,140 255,114 69,881 30,303 45,547	52,367 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367 1,113 452 295 753 525 415 1,475 675 441 1,131	89,101,934 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545 2,586,527 1,437,120 911,239 1,518,731 555,709 271,428 432,783 103,887 45,065 65,501	831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874 34,306 33,013 63,702 48,415 35,089 27,999 69,054 42,199 27,974 71,339 31,072 19,436 47,962	89,101,934 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,878,610 3,104,071 4,650,131 2,655,892 1,495,578 973,963 1,656,892 643,771 327,455 520,309 121,885 51,416 69,482	831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034 47,521 34,445 27,293 68,219 42,312 28,894 73,605 32,287 19,977 48,682
Under \$10,000	41,694,252 1,001,571 5,130,899 7,586,777 5,544,138 4,486,045 3,378,970 3,105,834 2,584,722 2,135,756 1,637,645 2,195,183 1,026,556 440,059 254,345 484,573 205,594 121,259 225,054 60,440 27,102	52,367 87 1,551 5,281 5,697 5,727 5,414 5,279 4,618 3,818 2,716 3,415 1,091 350 234 672 523 462 1,227 666 428	(59) 41,694,252 968,038 5,105,097 7,731,234 5,609,247 4,412,421 3,455,493 3,014,684 2,493,165 1,995,906 1,549,918 2,203,014 1,062,553 486,279 294,644 525,745 228,557 138,140 255,114 69,881 30,303	52,367 91 1,560 5,391 5,735 5,682 5,395 5,242 4,446 3,530 2,625 3,367 1,113 452 295 753 525 415 1,475 675 441	89,101,934 4,641,970 11,816,659 11,783,320 11,283,839 9,467,339 7,871,026 6,622,938 5,389,219 4,204,692 3,283,900 4,783,545 2,586,527 1,437,120 911,239 1,518,731 555,709 271,428 432,783 103,887 45,065	831,976 854 7,710 18,570 28,213 33,916 36,678 37,641 36,874 34,306 33,013 63,702 48,415 35,089 27,999 69,054 42,199 27,974 71,339 31,072 19,436	89,101,934 4,633,379 11,823,325 12,447,484 11,613,338 9,443,314 7,779,390 6,201,026 4,985,162 3,878,610 3,104,071 4,650,131 2,655,892 1,495,578 973,963 1,656,892 643,771 327,455 520,309 121,885 51,416	831,976 949 7,847 19,970 30,897 35,876 37,693 36,254 34,719 32,324 30,865 61,034 47,521 34,445 27,293 68,219 42,312 28,894 73,605 32,287 19,977

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

NOTE: Detail may not add to tetals because of rounding

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 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 2004 using AGI and the 1979 Income Concept, classified by size of 2004 income.

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 2004, 1979 Concept income was 2.5 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$263.2 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 9.6 percent for 2004; income for the \$200,000 and above group increased 27.1 percent. Total income tax for all returns increased 11.2 percent in 2004 after decreasing 6.1 percent for 2003; and total income tax reported for the \$200,000 and above income

group increased 23.8 percent for 2004, following a decrease of 3.2 percent for 2003. The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 2004 are shown in Figure 4.

For the population as a whole, average tax rates for 2004 (based on the 1979 Income Concept) were 0.2 percentage points higher than those for 2003. Between 1986 and 2004, the average tax rates declined in all income

categories below \$1,000,000. The \$1,000,000 or more income category showed an increase in average tax rates between 1986 and 2004 of 0.4 percentage points. Although the average tax rate for 2004 was calculated using a lower maximum marginal tax rate of 35.0 percent 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).

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-2004

							Total inc	omo tav	20.2.00	eo <b>et</b> o eo	of adjus	tod areas	incomo						
Size of	_											ted gross				r			1
2004 AGI	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Atl 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	13.2	12.1	12.3
Under \$10,000	4.3	40	40	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	2.3	2.1	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	46	4.3	4.3	4 1	4.1	3.4	2.6	2.4	2.3
\$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	4.7	4.2	4.1
\$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	6.7	6.1	5.8
\$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	8.1	7.4	7.2
\$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	9.2	8.5	8.1
\$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	9.6	9.0	8.5
\$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	10.6	9.4	9.0
\$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	116	10.1	9.5
\$90,000 under \$100,000	20.8	18.8	17 4	17.3	16.6	16.0	15.9	15.7	15.9	15.8	15.4	15.2	14.8	14.5	14.4	13.7	12.7	11.0	10.5
\$100,000 under \$125,000	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0	17.0	16.9	16.7	16.5	16.0	15.8	15.8	15.2	14.2	12.4	12.0
\$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	16.0	14.2	13.7
\$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	17.3	15.4	15.1
\$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	199	19 1	18.4	16.8	16.4
\$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	21.0	19.2	18.9
\$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	24.2	22.4	22.1
\$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	25.7	23.8	23.2
\$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	27.9	24.9	24.3
\$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	28.5	24.8	24.7
Size of							Total inc	come tax	as a per	centage	of 1979	Income	Concept						
2004 Income	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
																	1		
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All returns, total	(20)	(21) 13.1	(22) 13.3	(23) 13.2	(24)	(25) 12.7	(26) 12.8	(27) 13.3	(28) 13.5	(29) <b>1</b> 3.8	(30) 14.3	(31) 14.5	(32) 14.2	(33)	(34) <b>15</b> .0	(35)	(36)	(37) 11.8	(38)
	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	12.9	11.8	12.0
Under \$10,000	<b>13.3</b> 4.9	<b>13.1</b> 4.2	13.3 4.4	<b>13.2</b> 4 3	<b>13.0</b> 4.3	<b>12.7</b> 4.0	12.8 3.5	<b>13.3</b> 3.2	13.5 3.2	13.8	14.3	14.5 3.4	14.2 3.1	14.6 3.2	<b>15</b> .0	14.1	<b>12.9</b> 3.0	11.8 2.8	12.0 3.0
	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	12.9	11.8	12.0 3.0 2.3
Under \$10,000 \$10,000 under \$20,000	13.3 4.9 7.6	<b>13.1</b> 4.2 6.7	<b>13.3</b> 4.4 6.5	13.2 4 3 6.4	13.0 4.3 6.1	<b>12.7</b> 4.0 5.5	12.8 3.5 5.1	13.3 3.2 4.8	13.5 3.2 4.8	13.8 3.1 4.7	14.3 3.2 4.6	14.5 3.4 4.4	14.2 3.1 4.2	14.6 3.2 4.1	<b>15.</b> 0 3.6 4.0	14.1 2.9 3.4	12.9 3.0 2.6	11.8 2.8 2.4	
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	13.3 4.9 7.6 10.0	13.1 4.2 6.7 9.3	13.3 4.4 6.5 9.3	13.2 4 3 6.4 9.3	13.0 4.3 6.1 9.1	12.7 4.0 5.5 8.7	12.8 3.5 5.1 8.3	13.3 3.2 4.8 8.2	13.5 3.2 4.8 8.1	13.8 3.1 4.7 7.9	14.3 3.2 4.6 7.8	14.5 3.4 4.4 7.6	14.2 3.1 4.2 6.9	14.6 3.2 4.1 6.8	15.0 3.6 4.0 6.6	14.1 2.9 3.4 6.1	12.9 3.0 2.6 4.8	11.8 2.8 2.4 4.4	12.0 3.0 2.3 4.2
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	13.3 4.9 7.6 10.0 11.6 12.6	13.1 4.2 6.7 9.3 10.7 11.7	13.3 4.4 6.5 9.3 10.7 11.7	13.2 4 3 6.4 9.3 10.9 11.5	13.0 4.3 6.1 9.1 10.7 11.5	12.7 4.0 5.5 8.7 10.5 11.1	12.8 3.5 5.1 8.3 10.2 10.9	13.3 3.2 4.8 8.2 10.2 10.8	13.5 3.2 4.8 8.1 10.1 11.0	13.8 3.1 4.7 7.9 10.1 11.0	14.3 3.2 4.6 7.8 10.0 11.1	14.5 3.4 4.4 7.6 9.8 11.0	14.2 3.1 4.2 6.9 9.1 10.3	14.6 3.2 4.1 6.8 8.9 10.1	15.0 3.6 4.0 6.6 9.0 10.2	14.1 2.9 3.4 6.1 8.4 9.9	12.9 3.0 2.6 4.8 7.1 8.5	11.8 2.8 2.4 4.4 6.5 7.8	12.0 3.0 2.3 4.2 6.2 7.6
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	13.3 4.9 7.6 10.0 11.6 12.6	13.1 4.2 6.7 9.3 10.7 11.7	13.3 4.4 6.5 9.3 10.7 11.7	13.2 4 3 6.4 9.3 10.9 11.5	13.0 4.3 6.1 9.1 10.7 11.5	12.7 4.0 5.5 8.7 10.5 11.1	12.8 3.5 5.1 8.3 10.2 10.9	13.3 3.2 4.8 8.2 10.2 10.8	13.5 3.2 4.8 8.1 10.1 11.0	13.8 3.1 4.7 7.9 10.1 11.0	14.3 3.2 4.6 7.8 10.0 11.1	14.5 3.4 4.4 7.6 9.8 11.0	14.2 3.1 4.2 6.9 9.1 10.3	14.6 3.2 4.1 6.8 8.9 10.1	15.0 3.6 4.0 6.6 9.0 10.2	14.1 2.9 3.4 6.1 8.4 9.9	12.9 3.0 2.6 4.8 7.1 8.5	11.8 2.8 2.4 4.4 6.5 7.8	12.0 3.0 2.3 4.2 6.2 7.6
Under \$10,000	13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9	13.1 4.2 6.7 9.3 10.7 11.7	13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5	13.2 4 3 6.4 9.3 10.9 11.5 12.9 14.2	13.0 4.3 6.1 9.1 10.7 11.5	12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2	12.8 3.5 5.1 8.3 10.2 10.9	13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7	13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7	13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5	14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5	14.5 3.4 4.4 7.6 9.8 11.0	14.2 3.1 4.2 6.9 9.1 10.3 11.0	14.6 3.2 4.1 6.8 8.9 10.1 10.9	15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5	14.1 2.9 3.4 6.1 8.4 9.9	12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8	11.8 2.8 2.4 4.4 6.5 7.8 8.7 9.1	12.0 3.0 2.3 4.2 6.2 7.6 8.4 8.7
Under \$10,000	13.3 4.9 7.6 10.0 11.6 12.6	13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2	13.3 4.4 6.5 9.3 10.7 11.7	13.2 4 3 6.4 9.3 10.9 11.5	13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6	12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2	12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7	13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7	13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6	13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6	14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5	14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3	14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6	14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4	15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3	14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8	12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8	11.8 2.8 2.4 4.4 6.5 7.8 8.7 9.1 9.5	12.0 3.0 2.3 4.2 6.2 7.6 8.4 8.7 9.1
Under \$10,000	13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8	13.1 4.2 6.7 9.3 10.7 11.7	13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4	13.2 4 3 6.4 9.3 10.9 11.5 12.9 14.2 15.2	13.0 4.3 6.1 9.1 10.7 11.5	12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2	12.8 3.5 5.1 8.3 10.2 10.9	13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7	13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7	13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5	14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5	14.5 3.4 4.4 7.6 9.8 11.0	14.2 3.1 4.2 6.9 9.1 10.3 11.0	14.6 3.2 4.1 6.8 8.9 10.1 10.9	15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5	14.1 2.9 3.4 6.1 8.4 9.9	12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8	11.8 2.8 2.4 4.4 6.5 7.8 8.7 9.1	12.0 3.0 2.3 4.2 6.2
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Under \$10,000	13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8	13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1	13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1	13.2 4 3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.2 16.8	13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1	12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5	12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2	13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3	13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4	13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5	14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2	14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2	14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5	14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0	15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2	14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6	12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7	11.8 2.8 2.4 4.4 6.5 7.8 8.7 9.1 9.5 10.1 11.0	12.0 3.0 2.3 4.2 6.2 7.6 8.4 8.7 9.1 9.6 10.4
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### 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 2005.

All returns processed during 2005 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 (133,189,982 returns) reported in Table C and the estimated total of all returns (132,226,042) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 2004. While most of the returns processed during Calendar Year 2005 were for Tax Year 2004, the remaining returns were mostly for prior years, and a few for non-

calendar years ending during 2005 and 2006. Returns for prior years were used in place of 2004 returns received and processed after December 31, 2005. 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 2005.

#### 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 (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.
- 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 negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic

Valerie Testa, and Jana Scali 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.

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 Enterprise Computing Center at Martinsburg during Calendar Year 2005 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.

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 2004, 0.03 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). Tables 1.4 CV, 2.1 CV, and 3.3 CV contain estimated CV's for the estimates included in Tables 1.4, 2.1, and 3.3 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 estimate for State Income Tax Refunds, X, is \$22.736 billion, and its related coefficient of variation, CV(X), is 0.86 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

SE (X) = 
$$X \cdot CV(X)$$
  
= (\$22.736 × 10<sup>9</sup>) • (0.0086)  
= \$0.196 billion

The p percent confidence interval is calculated using the formula:

$$X \pm z \bullet SE(X)$$

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 \$22.540 billion to \$22.932 billion, the 95 percent confidence interval is from \$22.344 billion to \$23.128 billion, and the 99 percent confidence interval is from \$22.148 billion to \$20.324 billion.

#### **Table Presentation**

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (\*\*). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (\*) to the

left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (-) 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 2003 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 30, 2004 on the BEA web site (http://www.bea.doc.gov/).

#### References

- [1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Conor, 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.

Number of returns

Table C.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2004

										ואסוווספו כו ופנחוווא	iciniis
			Description of the cample etrata	esemble etrata						Population	Sample
			no ilondinos ad	ב שמווליום שוופום						counts	counts
Grand total										133,189,982	200,778
Form 1040 returne only with adjusted wase innorme or expanded innorme of \$200 000 and wer with no innorme tax after greats and no additional tax for tax preferences taked	and income	bas 000 000 \$30 c	noon on the now	at base after sea and	leading on bac	toy for the profession	lotot soon			S EDE	G ROR
From 1040 returns only many and service an	expanded month	on total receipts	4 \$50 000 000 ook	no total		מא זמן ומא אומומומ	ומכמי ומומו			0,000	0,000
Other Returns total	usiness or profess	ion) total receipts o	and and and and	over, total						132 183 200	104 005
Carlot Accounts, total										133,103,233	060'661
				Nun	Number of Returns by type of form attached	type of form attacl	hed				
				Form 1040	1040	Form 10	Form 1040 with	Form 10	Form 1040 with		
		Tomm 1040	040	Control Control	odiilo.	or Tillor	Soft odeal of his makens	other Cohedules	to, with		
		with Form 1116	040, n 1116	but without Form 1116	edure C	Schodulo	Schedule F Dut William	ornel scriedules	me and		
		or Form 2555	12555	or Form 2555	12555	or Form 2555	n 2555	Forms 1040A and 1040FZ	and 1040F7		
	Degree of	Population	Sample	Population	Sample	Population	Sample	Population	Sample		
Description of the sample strata	interest 2	counts	counts	counts	counts	counts	counts	counts	counts		
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)		
Total		3,668,868	46,697	20,052,763	43,942	1,427,583	4,760	108,034,085	98'86		
Indexed Negative Income 3											
\$10.000.000 or more	All	242	242	269	269	108	108	845	845	1.892	1.892
\$5 000 000 under \$10 000 000	ΝV	417	417	000	Ubb	210	210	1 447	1 447	3.064	3.064
\$2,000,000 and a \$5,000,000	II V	2 035	600	4 102	1 322	726	256	5.261	1 740	12 124	4 026
000,0000	7	4,403	200	4,102	4 470	7 7 7 7	220	207.04	4 27 4	20.447	1,010
\$1,000,000 under \$2,000,000	W :	4,403	1/0	261,6	1,4/2	99/1	6/7	10,780	1,731	707	4,100
\$500,000 under \$1,000,000	₩ W	10,415	324	24,507	992	4,714	151	26,805	828	66,441	2,099
\$250,000 under \$500,000	₹	20,975	211	56,035	595	10,861	<b>2</b> 6	62,785	522	153,656	1,425
\$120,000 under \$250,000	¥	37,144	158	125,430	262	19,099	93	140,833	633	322,506	1,479
\$60,000 under \$120,000	Ail	42,408	121	172,137	462	21,046	52	217,998	534	453,589	1,169
Under \$60,000	ΑII	41,023	46	459,847	646	41,575	53	976,112	1,399	1,518,557	2,144
Indexed Positive Income 3											
Under \$30,000	-							30,799,302	15,352	30,799,302	15,352
Under \$30,000	2	175,666	102	2,440,092	1,207	93,783	44	25,684,366	12,845	28,393,907	14,198
Under \$30,000	3-4	178,959	188	4,176,753	4,294	140,706	148	5,478,476	5,641	9,974,894	10,271
\$30,000 under \$60,000	1-2	376,516	193	1,862,501	626	171,110	98	21,359,440	10,472	23,769,567	11,702
\$30,000 under \$60,000	34	367,139	395	3,584,561	3,818	245,425	254	5,781,145	6,186	9,978,270	10,653
\$60,000 under \$120,000	1-3	618,393	310	2,168,210	1,113	226,259	114	11,002,701	5,401	14,015,563	6,938
\$60,000 under \$120,000	4	436,723	419	2,547,035	2,654	186,873	177	2,779,015	2,783	5,949,646	6,033
\$120,000 under \$250,000	1-3	222,958	302	392,164	570	89,557	127	1,226,001	1,809	1,930,680	2,808
\$120,000 under \$250,000	4	508,907	1,431	1,343,683	3,883	84,710	205	1,668,048	4,696	3,605,348	10,215
\$250,000 under \$500,000	ΑM	344,844	2,391	490,735	3,259	63,717	399	581,488	3,840	1,480,784	9,889
\$500,000 under \$1,000,000	A	163,004	3,941	141,047	3,647	18,673	437	162,056	3,908	484,780	11,933
\$1,000,000 under \$2,000,000	Alf	68,302	8,307	35,618	4,376	4,757	575	47,444	969'5	156,121	18,954
\$2,000,000 under \$5,000,000	Ā	33,357	10,791	11,350	3,590	1,535	513	16,866	5,451	63,108	20,345
\$5,000,000 under \$10,000,000	ΑII	990'6	990'6	2,124	2,124	258	258	3,304	3,304	14,752	14,752
\$10,000,000 or more	A	5,972	5,972	953	953	115	115	1,561	1,561	8,601	8,601
This notification and section of the Control of The	pulana asam	od from Other take	od to one or the or o	and the contract	ogai occopia do po	coorder to acteom	at hoponous poster	he consider a contactor	antified affect come	nline	

This population includes an estimated 963,940 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 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.

Positive and Negative Income classes are divided by a Chain-Type Pince Index for the Gross Domestic Product of 1 2510 to represent a base year of 1991.

## Section 3

## **Basic Tables**

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Tony Hall and Lori Hentz were responsible for programming the Basic Tables. Table 1.4CV, 2.1CV, and 3.3CV were programmed by Valerie Puckett. Review of tables was performed by Michael Parisi.

# Section 3

# **Basic Tables**

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

																										Average	income tax	(20)	9.337	18.890		184	439	849	1,331	1,825	2,500	200,0	8,538	18.028	59,350	164,839	299,098	431,280	732,235	
																									×		Adjusted gross income less deficit	(19)	13.3	(X)	(2)	2.7	3.5	4 8	59	6.6	7.2	0.0	6.6	13.6	206	24.3	24.8	25.0	24.7	-
	Adjusted gross income less deficit	Percent	of total	(6)	100.0	(x)	(Z)	0.5	1.1	1.7	2.1	2.6	6.3	0.9	13.8	20.5	10.8	4.7	2.0	1.2	3.1	1.7	4-1		Total income tax	Percentage of	Taxable income	(18)	18.2	! ×	( )	).0 %	9.6	10.6	11.2	11.4	11.6	13.0	14.1	18.2	24.6	27.4	27.6	27.8	27.2	-
Taxable returns	Adjuste income le	Amount	(0)	(0)	6,265,500,376	-6,536,163	2,042,475	29,879,127	70,632,130	107.820,414	133,257,468	160,970,887	392,430,395	424,493,453	1,068,699,069	1 286 114 031	676 146 760	293,123,022	125,461,491	77,688,451	194,336,617	108,135,631	256,725,173				Total	(17)	100.0	(2)	(i)	(2)	0.3	9.0	60	1.3	3.4	1 1 1	10.3	21.1	16.7	8.6	3.7	23	5.8	
Taxable	Percent	of total	(2)		100.0	(Z)	0.8	4.4	6.4	6.9	6.7	6.6	12.7	10.6	11.2	10.0	2.6	0.5	0.1	0.1	0.1	(Z)	(2)	tinued		Amount		(16)	831.976.333	86.064	55 075	23,073	2,491,501	5,218,298	7,894,860	10,675,322	28,213,041	020,013,021	85,557,202	175.205.533	139,227,163	71,339,306	31,072,424	19,435,625	47,962,105	100000000000000000000000000000000000000
	Number	of retums	(6)	(5)	89,101,934	4,556	753,517	3,883,897	5,672,790	6,143,869	5,932,734	5,850,586	11,283,839	9,467,339	10,021,150	9 718 430	2,345,868	432,783	103,887	45,065	65,501	15,827	9,672	axable returns-continued	its	Percentage of	total	(15)	100.0	(2)	(1)	01	0.3	9.0	6:0	1.3	3.4	1.1	10.3	21.1	16.7	8.6	3.7	2.3	5.8	
		Average	(dolidrs)	(c)	51,342	-46,536	2,665	7,488	12,452	17,470	22,446	27,436	34,692	44,79	86,209	132 331	288.223	677,302	1,207,656	1,723,899	2,966,846	6,832,459	26,550,887	Та	Income tax after credits	Amount		(14)	831.975.834	86.064	55.075	713.105	2,491,501	5,218,298	7,894,860	10,675,322	33 015 521	92,913,321	85,557,202	175,205,533	139,227,163	71,339,293	31,072,424	19,435,618	47,962,099	
	Adjusted gross income less deficit	Percent	OI (Oldi		100.0	(2)	0.5	1.3	2.1	2.9	3.2	3.4	7.1	7.0	12.9	19.0	10.0	4 3	1.8	Ţ	2.9	1.6	3.8	-		Number of	returns	(13)	89.101.934	4.556	763 617	3 883 897	5,672,790	6,143,869	5,932,734	5,850,586	11,283,839	17 350 625	10,021,150	9,718,430	2,345,868	432,783	103,887	45,065	65,501	
All retums		Amount	(3)		6,788,805,130	-86,318,215	31,096,322	90,875,410	145,142,373	197,081,477	217,844,558	233,540,422	482,760,301	473,380,843	872,398,173	1.288.319 611	676,794,600	293,369,864	125,552,750	77,754.758	194,470,800	108,191,995	256,932,933			Percentage of	total	(12)	100.0	1	(2)	0.2	9.0	1.1	1.5	2.1	5.3	15.7	13.3	21.1	12.4	5.7	2,5	5:1	3.9	
	Percent	of total	(2)		100.0	14	8.8	9.2	8.8	8.5	ξ.	6.4	10.5	0, E,	7.7	7.4	8:	0.3	0.1	(Z)	(2)	(Z)	(2)	1	l axable income	Amount		(11)	4,561,930,225	1	634 863	7.519.618	25.956,920	49,150,506	70,186,016	93.847,694	243,141,006	716 600 109	608,245,670	962,402,713	565,494,806	260,061,711	112,671,268	69,935,884	176.056,872	
	Number	of returns	(1)		132,226,042	1,854,886	11,670,444	12,135,418	11,656,193	11,281,290	9,705,192	8,512,113	13,915,452	10,571,409	10,119,515	9.735.569	2,348,163	433,145	103,964	45,104	65,548	15,835	9.677			Number of	returns	(10)	89,085,918	t	753 479	3.883.753	5,672,642	6,143,669	5,932,700	5,850,577	9 467 311	17 349 074	10,017,941	9,714,664	2,344,191	432,358	103,814	45,050	65,417	
	Size and accumulated size of adjusted gross income			Size of Adjusted Gross Income	Total	No adjusted gross income	\$1 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	azu, udu undar aza, uuu	\$25,000 under \$30,000	\$30,000 under \$40,000	\$50 000 under \$75 000	\$75,000 under \$100,000.	\$100,000 under \$200,000.	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$1,500,000	\$1,500,000 under \$2,000,000.	\$2,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 or more			Size and accumulated size	allocalised gross income		Size of Adjusted Gross Income Total.	No adjusted gross income	\$1 under \$5 000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$25,000	\$25,000 under \$30,000	\$30,000 under \$40,000.	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$1,500,000	\$1,500,000 under \$2,000,000	\$2,000,000 under \$5,000,000	· · · · · · · · · · · · · · · · · · ·

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 emounts are in thousands of dollars except as indicated)

			All retums				Taxable	Taxable returns			
Size and accumulated size				Adjusted gross				Adjusted gross	d gross		
or adjusted gross income	Number of retums	Percent of total	Amount	income less defici	L	Number of returns	Percent of total	income less deficit	ess deficit		
				of total	(dollars)			Amount	Percent of total		
	(21)	(22)	(23)	(24)	(25)	(56)	(27)	(28)	(29)		
Accumulated from Smallest Size of Adjusted Gross Income											
No adjusted gross income.	1,854,886	1.4	-86,318,215	××	-46,536	4,556	0:0	-6,536,163	(x)		
51 under \$5,000	11,670,444	80.0	31,096,322	0.5	2,665	753,517	8:0	2,042,476	(Z)		
\$1 under \$15,000	23,805,861 35,462,054	18.0	121,971,733	8, € 0, £	5,124	4,637,414	5.2	31,921,604	0.5		
\$1 under \$20,000.	46,743,345	35.4	464,195,583	6.8	9,931	16,454,074	18.5	210,374,148	3.4		
\$1 under \$25,000	56,448,536	42.7	682,040,141	10.0	12,083	22,386,808	25.1	343,631,615	5.5		
\$1 under \$30,000	64,960,650	49.1	915,580,563	13.5	14,094	28,237,394	31.7	504,602,503	8.1		
\$1 under \$40,000	78,876,102	59.7	1,398,340,864	20.6	17,728	39,521,233	44.4	897,032,897	14.3		
\$1 under \$75,000	107.494.636	0.70	2.981.337.861	43.9	20.925	48,988,572	550	1,321,526,350	21.1		
\$1 under \$100,000.	117,614,151	88.9	3,853,736,035	56.8	32,766	76,360,346	85.7	3,254,304,463	51.9		
\$1 under \$200,000	127,349,721	96.3	5,142,055,646	75.7	40,377	86.078,777	96.6	4,540,419,394	72.5		
\$1 under \$500,000	129,697,883	98.1	5,818,850,246	85.7	44,865	88,424,645	99.2	5,216,566,154	83.3		
\$1 under \$1,000,000	130,131,029	98.4	6,112,220,110	90.0	46,970	88,857,428	99.7	5,509,689,175	87.9		
\$1 under \$1,000,000	130,280,096	98.5	6,315,527,617	91.9	47,896	88,961,314	8 0 0 0 0	5,635,150,666	89.9		
\$1 under \$5,000,000	130 345 644	986	6 509 998 417	95.9	40 044	80 071 880	000	5 007 175 734	. 2		
\$1 under \$10,000,000	130,361,479	98.6	6,618,190,412	97.5	50,768	89,087,707	100.0	6.015,311,365	5.4 0.96		
\$1 or more	130,371,156	98.6	6,875,123,345	100.0	52,735	89,097,379	100.0	6,272,036,538	100.0		
All returns	132,226,042	100.0	6,788,805,130	98.7 1	51,342	89,101,934	100.0	6,265,500,376	99.9		
		Toursell Charles			Ta	Taxable returns—continued	ntrnued			ė.	
	3	зхаріе іпсоше	-	- 1.	income tax after credits	JIIS			Total income tax	×	
Size aliki accumulated size	Number of	Amount	Percentage of	Number of	Amount	Percentage of	Amount		Percentage of	L	Average
	suma		10(3)	retums		total		Lota	Taxable	Adjusted gross income less deficit	income tax (dollars)
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Accumulated from Smallest Size											
of Adjusted Gross Income								.,			
No adjusted gross income.		1	1	4,556	86,064	(2)	86,064	(Z)	(x)	(x)	18,890
\$1 under \$5,000	753,472	634,863	(Z)	753,517	55,075	(Z)	52,075	(Z)	8.7	2.7	73
\$1 under \$10,000	4,637,225	8,154,480	0.2	4,637,414	768,180	0.1	768,180	0.1	9.4	2.4	166
\$1 under \$20,000	16,453,535	83 261 907	1.8	16.310,204	3,259,681	4.0	3,259,681	4.0	9.6	2 0	316
\$1 under \$25,000	22,386,234	153,447,923	3.4	22,386,808	16,372,840	2.0	16,372,840	20	10.7	9 8	731
\$1 under \$30,000	28.236,811	247,295,618	5.4	28,237,394	27,048,161	33	27,048.161	3.3	10.9	5.4	928
\$1 under \$40.000.	39,520,633 48,987,945	764.666.279	10.8	39,521,233 48 988 572	55.261,202	6.6	55,261,202	66	11.3	6.2	1,398
\$1 under \$75,000	66,337,019	1,481,266,389	32.5	66,339,196	182,132,072	21.9	182,132,072	21.9	12.3	7.6	2,745
\$1 under \$100,000	76,354,960	2,089,512,058	45.8	76,360,346	267,689,274	32.2	267,689,274	32.2	12.8	8.2	3,506
\$1 under \$200,000\$1 under \$500,000	86,069,623	3,051,914,771	6.9	86,078,777	442,894,807	53.2	442,894,807	53.2	14.5	8.6	5,145
\$1 under \$1,000,000.	88.846.173	3,877,471,288	85.0	88,857,428	653.461.262	78.5	653.461.276	78.5	16.9	11.2	7.354
\$1 under \$1,500,000	88,949,986	3,990,142,555	87.5	88,961,314	684,533,686	82.3	684,533,700	82.3	17.2	12.1	7,695
200000000000000000000000000000000000000	950,589,09	4,000,076,439	0.68	6/5'900'68	703,969,304	84.6	703,969,325	84.6	17.3	12.3	7,909
\$1 under \$5,000,000\$1 under \$10,000,000	89,060,453 89,076,262	4,236,135,311	92.9 95.0	89,071,880 89,087,707	751,931,403	90.4	751,931,429	90.4	17.8	12.7	8,442
\$1 or more	89,085,918	4,561,930,225	100.0	89,097,379	831,889,769	100.0	831,890,269	100.0	18.2	13.3	9,337
All returns	89,085,918	4,561,930,225	100.0	89,101,934	831,975,834	100.0	831,976,333	100.0	18.2	13.3	9,337
Footnotes at end of table											

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

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			Ali retums				Taxable	Taxable returns			
Size and accumulated size	Mississippe	0		Adjusted gross				Adjusted gross	gross		
2 Page 1990 Page	of refume	reicent		mooning less deliici	L	Number	Percent	income less deticit	ss deficit		
			Amount	of total	Average (dollars)	au returns	Of total	Amount	Percent of total		
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)		
Accumulated from Largest Size of Adjusted Gross Income											
\$10,000,000 or more	9,677 25,512 91,060	(Z) (Z) 0.1	256,932,933 365,124,928 559,595,728	8.5.8 8.7.8	26,550,887 14,311,890 6,145,352	9,672 25,499 91,000	(Z) (Z) 01	256,725,173 364,860,804 559,197,421	4 7 8 8 8		
\$1,500,000 or more	136,163 240,127 673,272 3,021,435	0.1 0.2 0.5 2.3	637,350,486 762,903,235 1,056,273,099 1,733,067,699	9.4 11.2 15.6 25.5	4.680,791 3,177,082 1,568,865 573,591	136,064 239,951 672,734 3.018.602	0.2 0.3 8.8 4.8	636,885,872 782,347,363 1,055,470,385	10.2 12.2 16.8		
\$100,000 or more \$75,000 or more \$50,000 or more \$40,000 or more	12,757,004 22,876,519 40,923,646 51,495,054	9.6 17.3 30.9 38.9	3,021,387,310 3,893,785,483 5,003,401,638 5,476,782,481	44.5 57.4 73.7 80.7	236,841 170,209 122,262 106,356	12,737,032 22,758,182 40,108,807 49,576,146	14.3 25.5 45.0 55.6	3,017,732,076 3,881,811,119 4,950,510,188 5,375,003,641	48.2 62.0 79.0 85.8		
\$30,000 or more	65,410,506 73,922,619 83,627,811 94,909,102 106,565,295	49.5 55.9 63.2 71.8 80.6	5,959,542,782 6,193,083,203 6,410,927,761 6,608,009,239 6,753,151,612 6,744,077,022	97.8 91.2 94.4 97.3 99.5	91,110 83,778 76,660 69,625 63,371	60.859.985 66,710.571 72,643.305 78,787,175 84,459,964	68.3 74.9 81.5 88.4 94.8	5,767,434,036 5,928,404,923 6,061,662,391 6,169,482,805 6,240,114,935	92.1 94.6 96.7 99.6		
\$1 or more	130,371,156	98.6	6,875,123,345	100.0	52,735	89.097,379	100.0	6.272,036,538	100.0		
All returns	132,226,042	100.0	6,788,805,130	98.7 1	51,342	89,101,934	100.0	6,265,500,376	99.1		
		Taxable income		In	Taxat Income tax after credits	Taxable returnscontinued redits	unned		Total income tax	>0	
Size and accumulated size	Number of		Percentage of	Number of	Amount	Percentage of	Amount		Percentage of		Average
of adjusted gross income	retums		total	retums		total		Total	Taxable	Adjusted gross	income tax
	(20)	(51)	(52)	(53)	(54)	(55)	(99)	(57)	(89)	(59)	(60)
Accumulated from Largest Size of Adjusted Gross Income											
\$10,000,000 or more	9,656 25,466 90,882	227,893,131 325,794,914 501,851,786	5.0 7.1 11.0	9,672 25,499 91,000	54,202,160 79,958,367 127,920,466	6,5 9.6 15.4	54,202,568 79,958,840 127,920,944	6.5 9.6 15.4	23.8 24.5 25.5	21.1 21.9 22.9	5.604,070 3,135,764 1,405,725
\$1,500,000 or more	135,932 239,746 672,104 3,016,295	571,787,670 684,458,938 944,520,648 1,510,015,454	12.5 15.0 20.7 33.1	136,064 239,951 672,734 3,018,602	147,356,083 178,428,507 249,767,800 388,994,963	17.7 21.4 30.0 46.8	147,356,569 178,428,993 249,768,299 388,995,462	17.7 21.4 30.0 46.8	25.8 26.1 26.4 25.8	23.1 23.4 23.7 22.5	1.082,995 743,606 371,273 128,866
\$100,000 or more	12,730,958 22,748,899 40,097,974 49,565,285	2,472,418,167 3,080,663,837 3,797,263,946 4,071,493,602	54.2 67.5 83.2 89.2	12,737,032 22,758,182 40,108,807 49,576,146	564,200,495 649,757,697 742,713,047 776,628,567	67.8 78.1 89.3 93.3	564,200,995 649,758,197 742,713,546 776,629,067	67 8 78.1 89 3 93.3	22.8 21.1 19.6	18.7 16.7 15.0 14.4	44,296 28.551 18,517
\$30,000 or more	66,699,684	4,314,634,608 4,408,482,302	94.6 96.6	60,859,985 66,710,571	804,841,608 815,516,930	96.7	804,842,108 815,517,429	96.7	18.7	14.0	13,224
\$20,000 or more \$15,000 or more	72,632,384	4,478,668,318	98.2	72.643,305 78,787,175	823.411,790 828,630,088	9.66	823,412,289 828,630,588	9 66 9 66	18.4	13.6	11,335
\$5,000 or more	88,332,446	4,553,775,745 4,561,295,363	100.0	84,459,964 88,343,862	831,121,590 831,834,694	99.9	831,122,089 831,835,194	99.9	18.3	13.3	9,840
\$1 or more	89,085,918	4,561,930,225	100.0	89,097,379	831,889,769	100.0	831,890,269	100.0	18.2	13.3	9,337
All returns	89.085,918	4,561,930,225	100.0	89,101,934	831,975,834	100.0	831,976,333	100.0	18.2	13.3	9,337
( A ) retubilidge not computed.											

(2) Less than 0,5 percent.

\*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, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

							All returns						
Size of adjusted		Adjusted		Total itemized deductions	d deductions	Standard deduction	deduction	Taxable	Taxable income	Income tax after credits	after credits	Fotal income tax	ome tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of retums	less deficit	amonut	of returns	Amount	of retums	Amount	of returns	Amount	of retums	Amount	of retums	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
All returns, total	132,226,042	6,788,805,130	800,690,043	46,335,237	998,238,457	84,016,753	560,932,618	102,737,959	102,737,959 4,670,165,637	89,101,934	831,975,834	89.101.934	831.976.333
No adjusted gross income	1,854,886		9,328,549	ı	1	1			1	4,556	86,064	4,556	86,064
\$1 under \$5,000	11,670,444	31,096,322	28,260,727	327,379	4,563,499	11,339,898	49,720,468	770,661	640,562	753,517	52,075	753,517	55,075
\$5,000 under \$10,000	12,135,417	90,875,411	47,659,542	642,831	8,961,384	11,492,586	67,270,648	4,568,607	8,104,274	3,883,897	713,105	3,883,897	713,105
\$10,000 under \$15,000	11,656,193	145,142,372	61,225,777	1,078,646	13,922,621	10,573,534	68,526,530	6,711,012	28,646,575	5,672,789	2,491,501	5,672,789	2,491,501
\$15,000 under \$20,000	11,281,291	197,081,478	64,117,918	1,408,086	18,598,549	9,872,234	66,631,234	8,675,478	58,941,087	6,143,870	5,218,299	6,143,870	5,218,299
\$20,000 under \$25,000	9,705,192	217,844,558	58,055,664	1,591,869	20,703,604	8,113,323	55,187,684	8,869,385	88,185,851	5,932,734	7,894,860	5,932,734	7,894,860
\$25,000 under \$30,000	8,512,113	233,540,422	51,723,895	1,897,697	25,375,405	6,608,405	45,705,709	8,190,735	113,029,249	5,850,586	10,675,322	5,850,586	10,675,322
\$30,000 under \$40,000	13,915,452	482,760,301	965.956,98	4,539,560	61,387,536	9,373,908	67,148,116	13,667,201	269,409,156	11,283,839	28,213,041	11,283,839	28,213,041
\$40,000 under \$50,000	10,571,408	473,380,843	71,178,328	4,654,789	67,716,878	5,913,645	45,726,118	10,483,803	290,236,146	9,467,339	33,915,521	9,467,339	33,915,521
\$50,000 under \$75,000	18,047,126	1,109,616,155	138,329,228	10,658,268	179,370,959	7,388,858	63,725,680	17,969,103	729,503,069	17,350,625	92,955,349	17,350,625	92,955,349
\$75,000 under \$100,000	10,119,515	872,398,173	86,941,148	7,926,317	155,165,381	2,193,198	20,501,299	10,092,898	610,458,963	10,021,150	85,557,202	10,021,150	85,557,202
\$100,000 under \$200,000	9,735,569	1,288,319,611	86,428,817	8,776,391	230,552,713	959,177	9,079,330	9,722,061	962,802,185	9,718,430	175,205,533	9,718,430	175,205,533
\$200,000 under \$500,000	2,348,163	676,794,600	10,483,853	2,215,675	100,098,177	132,485	1,199,054	2,344,766	565,602,397	2,345,868	139,227,163	2,345,868	139,227,163
\$500,000 under \$1,000,000	433,145	293,369,864	1	398,317	33,134,642	**55,502	**510,748	432,469	260,116,504	432,783	71,339,293	432,783	71,339,306
\$1,000,000 under \$1,500,000	103,964	125,552,749	Ī	93,599	12,808,118	:	:	103,839	112,688,920	103,886	31,072,424	103,886	31,072,424
\$1,500,000 under \$2,000,000	45,104	77,754,757	1	40,698	7,798,955	:	:	45,055	69,942,269	45,065	19,435,618	45,065	19,435,625
\$2,000,000 under \$5,000,000	65,548	194,470,800	ı	60,674	18,568,009	*	*	65,421	176,063,515	65,501	47,962,099	65,501	47,962,105
\$5,000,000 under \$10,000,000	15,835	108,191,995	ı	15,036	10,347,550	*	*	15,810	97,901,784	15,827	25,756,207	15,827	25,756,272
\$10,000,000 or more	9,677	256,932,933	1	9,404	29,164,477	*	:	9'9'6	227,893,131	9,672	54,202,159	9,672	54,202,568
Taxable returns, total	89,101,934	6,265,500,376	507,549,144	40,289,338	877,914,918	48,794,049	325,932,820	89,085,918	4,561,930,225	89,101,934	831,975,834	89,101,934	831,976,333
No adjusted gross income	4,556	-6,536,163	27.546	ţ	1	1	ı	ı	1	4,556	86,064	4,556	86,064
\$1 under \$5,000	753,517	2,042,476	370	6),563	14,650	743,954	1,396,000	753,472	634,863	753,517	52,075	753,517	55,075
\$5,000 under \$10,000.	3,883,897	29,879,127	3,889,152	33,562	121,481	3,850,335	18,351,970	3,883,753	7,519,617	3,883,897	713,105	3,883,897	713,105
\$10,000 under \$15,000.	5,672,789	70,632,129	15,226,002	344,344	2,441,242	5,326,439	27,009,143	5,672,641	25,956,921	5,672,789	2,491,501	5,672,789	2,491,501
\$15,000 under \$20,000	6,143,870	107,820,415	21,217,181	675,561	5,892,563	5,467,338	31,565,177	6,143,669	49,150,506	6,143,870	5,218,299	6,143,870	5,218,299
\$20,000 under \$25,000.	5.932,734	133,257,467	22,847,617	957,788	9,704,507	4,974,946	30,520,902	5,932,700	70,186,016	5,932,734	7,894,860	5,932,734	7,894,860
\$25,000 under \$30,000	5,850,586	160,970,887	24,427,436	1,239,225	13,608,796	4,605,349	29,088,591	5,850,577	93,847,694	5,850,586	10,675,322	5,850,586	10,675,322
\$30,000 under \$40,000	11,283,839	392,430,395	54,557,609	3,528,911	42,064,718	7,752,944	52,675,700	11,283,822	243,141,006	11,283,839	28,213,041	11,283,839	28,213,041
\$40,000 under \$50,000	9,467,339	424,493,453	55,492,053	4,015,285	53,453,254	5,449,080	41,320,799	9,467,311	274,229,656	9,467,339	33,915,521	9,467,339	33,915,521
\$50,000 under \$75,000	17,350,625	1,068,699,069	127,727,148	10,062,909	161,658,337	7,287,716	62,754,620	17,349,074	716,600,109	17,350,625	92,955,349	17,350,625	92,955,349
\$75,000 under \$100,000.	10,021,150	864,079,043	85,408,967	7,831,712	150,059,749	2,189,438	20,464,870	10,017,941	608,245,670	10,021,150	85,557,202	10,021,150	85,557,202
\$100,000 under \$200,000	9,718,430	1,286,114,931	86,252,377	8,759,756	228,609,463	958,673	9,076,399	9,714,664	962,402,713	9,718,430	175,205,533	9,718,430	175,205,533
\$200,000 under \$500,000	2,345,868	676,146.760	10,475,686	2,213,502	99,366,543	132,363	1,198,141	2,344,191	565,494,806	2,345,868	139,227,163	2,345,868	139,227,163
\$500,000 under \$1,000,000	432,783	293,123,022	ı	397,980	32,867,502	**55,475	**510,508	432,358	260,061,711	432,783	71,339,293	432,783	71,339,306
\$1,000,000 or more.	239,951	762,347,363	ı	219,238	78,052,114	:	:	239,746	684,458,938	239,951	178,428,507	239,951	178,428,993
Nontaxable returns, total	43,124,107	523,304,754	293,140,899	6,045,899	120,323,539	35,222,705	234,999,798	13,652,040	108,235,412	I	ı	ı	1
Footnotes at end of table													

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

						Returns of 1	Retums of marned persons filing jointly	filing jointly					
Size of adjusted		Adjusted	•	Total itemized deductions	d deductions	Standard	Standard deduction	Taxable income	income	Income tax after credits	after credits	Total income tax	ome tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	:
	of returns	less	amonut	jo	Amount	jo	Amount	Jo	Amount	of	Amount	Jo	Amount
		deficit		retums		retums		retums		retums		returns	
	(14)	(15)	(16)	(11)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total	51,975,649	4,501,739,478	477,860,154	27,604,020	698,017,575	23,823,437	240,178,496	44,398,778	3,204,355,055	39,485,293	592,808,580	39,485,293	592,808,873
No adjusted gross income.	548,151	-53,817,732	5,053,712	1	ı	1	1	1	1	2,189	48,148	2,189	48,148
\$1 under \$5,000	752,063	2,004,202	6,044,162	79,395	1,534,306	672,668	6,987,211	1	1	•39	.220	•39	.220
\$5,000 under \$10,000	1,240,687	9,562,031	10,360,305	136,149	2,452,779	1,104,539	11,324,811	1	I	11.	.38	*17	*38
\$10,000 under \$15,000	2,051,802	25,967,229	18,428,166	212,562	3,740,977	1,839,240	18,988,477	*2,006	*2,113	.2,049	.450	-2,049	*450
\$15,000 under \$20,000	2,639,435	46,339,624	23,305,923	418,312	6,924,378	2,221,122	22.861,048	853,113	1,346,967	698,016	109,220	698,016	109,220
\$20,000 under \$25,000	2,377,057	53,466,088	21,761,989	466,802	8,041,571	1,910,256	19,361,123	1,723,869	7,573,873	1,086,806	523,031	1,086,806	523,031
\$25,000 under \$30,000	2,397,392	65,929,278	22,390,249	538,754	9,263,798	1,858,639	18,646,883	2,156,898	17,079,652	1,133,085	994,708	1,133,085	994,708
\$30,000 under \$40,000	4,683,398	163,389,242	44,870,208	1,325,566	22,545,899	3,357,832	33,573,541	4,511,987	63,639,684	2,958,767	4,442,765	2,958,767	4,442,765
\$40,000 under \$50,000	4,693,089	211,000,571	45,078,139	1,785,458	30,830,589	2,907,632	28,931,649	4,636,172	107,223,397	3,748.642	8,820,366	3,748,642	8,820,366
\$50,000 under \$75,000	11,522,550	718,061,560	110,319,964	6,378,086	113,510,378	5,144,464	51,171,467	11,472,574	443,821,054	10,890,037	46,158,685	10,890,037	46,158,685
\$75,000 under \$100,000	8,158,583	705,009,094	78,887,345	6,297,921	124,907,332	1,860,662	18,669,295	8,141,905	482,945,730	8,069,006	61,250,430	900'690'8	61,250,430
\$100,000 under \$200,000	8,342,152	1,105,724,102	81,134,253	7,539,607	198,523,335	802,544	8,192,772	8,333,617	818,220,339	8,329,227	144,194,087	8,329,227	144,194,087
\$200,000 under \$500,000	1,997,961	575,616,727	10,225,739	1,898,614	84,790,899	99,348	1,021,039	1,996,054	479,941,968	1,996,458	117.739,773	1,996,458	117,739,773
\$500,000 under \$1,000,000	371,272	250,786,883	I	343,806	28,087,877	27,425	277,535	370,790	222,557,036	371,024	61,461,496	371,024	61,461,496
\$1,000,000 under \$1,500,000	87,152	105,308,418	I	78,582	10,541,531	8,570	86,300	87,051	94,714,942	860,78	26,369,452	87,098	26,369,452
\$1,500,000 under \$2,000,000	37,703	65,025,436	1	34,065	6,356,555	3,638	36,510	37,668	58.646,167	37,676	16,464,182	37,676	16,464,190
\$2,000,000 under \$5,000,000	54,604	161,676,419	ı	50,565	15,021,485	4,039	40,620	54,513	146,747,411	54,571	40,352,595	54,571	40,352,601
\$5,000,000 under \$10,000,000	12,891	88,199,145	ı	12.277	8,345,789	615	6,133	12,870	79,898,082	12,885	21,186,596	12,885	21,186,596
\$10,000,000 or more	7,705	202,491,161	I	7,499	22,598,097	206	2,081	7,691	179,996,641	7,702	42,692,338	7,702	42,692,618
Taxable returns, total	39,485,293	4,267,433,853	339,858,707	24,437,294	628,531,236	15,045,769	152,046,065	39,476,558	3,152,293,566	39,485,293	592,808,580	39,485,293	592,808,873
No adjusted gross income	2,189	-4,468,013	19,089	1	1	1	1	ı	ı	2,189	48,148	2,189	48,148
\$1 under \$5,000	.39	69.	351	4	2,356	35	340	1	1	.39	.220	-39	.220
\$5,000 under \$10,000	417	101	183	*18	1,690	1	1	1	ı	21.	*38	417	.38
\$10,000 under \$15,000	*2,049	*30,512	12,437	:	•	2,048	16,150	*2,006	*2,113	-2,049	.450	.2,049	*450
\$15,000 under \$20,000	698,016	12,882,604	4,350,721	36,422	424,250	661,594	6,971,541	697,847	1,140,834	698,016	109,220	698,016	109,220
\$20,000 under \$25,000	1,086,806	24,400,178	6,887,826	163,353	2,116,764	923,453	9,775,994	1,086,774	5.621,082	1,086,806	523,031	1,086,806	523,031
\$25,000 under \$30,000	1,133,085	31,241,725	7,374,138	215,892	3,115,507	917,193	9,515,943	1,133.082	11,237,529	1,133,085	994,708	1,133,085	994,708
\$30,000 under \$40,000	2,958,767	103,623,425	21,296,804	748,096	11,564,080	2,210,671	22,454,457	2,958,760	48,308,481	2,958,767	4,442,765	2,958,767	4,442,765
\$40,000 under \$50,000	3,748,642	169,064,843	31,082,941	1,267,122	19,883,249	2,481,520	24,799,123	3,748,626	93,300,239	3,748,642	8,820,366	3,748,642	8,820,366
\$50,000 under \$75,000	10,890,037	680,890,952	100,245,233	5,843,885	98,728,867	5,046,151	50,218,431	10,889,618	431,713,480	10,890,037	46,158,685	10,890,037	46,158,685
\$75,000 under \$100,000	8,069,006	697,440,210	77,398,044	6,212,102	120,759,733	1,856,905	18,632,876	8,066,969	480,732,884	900,690,8	61,250,430	900'690'8	61,250,430
\$100,000 under \$200,000	8,329,227	1,104,104,981	80,972,758	7,526,782	197,198,202	802,445	8,191,818	8,326,796	817,882,155	8,329,227	144,194,087	8,329,227	144,194,087
\$200,000 under \$500,000	1,996,458	575,190,100	10,218,182	1,897,174	84,301,846	99,285	1,020,417	1,995,611	479,862,915	1,996,458	117,739,773	1,996,458	117,739,773
\$500,000 under \$1,000,000	371,024	250,616,865	ı	343,576	27,899,537	27,407	277,361	370,706	222,515,122	371,024	61,461,496	371,024	61,461,496
\$1,000,000 or more	199,933	622,415,302	I	182,869	62,535,155	17,064	171,614	199,763	559,976,732	199,933	147,065,164	199,933	147,065,456
Nontaxable returns, total	12,490,356	234,305,625	138,001,447	3,166,726	69,486,340	8,777,668	88,132,431	4,922,221	52,061,490	t	ı	ı	8
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

Size of adjusted		Adjusted		Total itemized deductions	deductions	Standard deduction	eduction	Taxable іпсоте	іпсотв	Income tax after credits	after credits	Total income tax	ome tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amount	of	Amount	of	Amount	jo	Amount	ō	Amount	jo	Amount
		deficit		retums		returns		returns		retums		retums	
	(27)	(28)	(53)	(30)	(31)	(35)	(33)	(34)	(32)	(36)	(37)	(38)	(38)
All returns, total	2,453,292	114,656,473	10,070,481	1,157,982	19,294,334	1,210,744	5,897,044	2,141,432	88,132,234	2,043,973	17,084,690	2,043,973	17,084,690
No adjusted gross income	67.636	-6,839,022	314,221	1	1	ı	I	1	. 1	98	2,596	96	2,596
\$1 under \$5,000	101,708	227,364	375,730	**86,251	**534,386	87,079	418,203	ı	1	ů	*34	ů	.s.
\$5,000 under \$10,000.	150,416	1,171,709	555,588	*	:	122,247	593,338	62,348	90'06	62,355	9,549	62,355	9,549
\$10,000 under \$15,000	200,867	2,488,065	778,077	*	:	152,428	740,199	174,557	778,512	162,621	71,901	162,621	71,901
\$15,000 under \$20,000	218,349	3,825,939	857,073	42,918	268,349	174,460	848,287	213,995	1,864,530	181,237	185,224	181,237	185,224
\$20,000 under \$25,000.	241,520	5,423,730	992,367	**196,189	*1,752,575	153,775	753,277	235,209	2,961,924	215,222	322,176	215,222	322,176
\$25,000 under \$30,000	258,814	7,143,686	1,030,245	:	:	144,358	701,252	254,580	4,424,242	244,686	520,041	244,686	520,041
\$30,000 under \$40,000	416,605	14,423,988	1,856,046	209,734	2,417,875	204,887	1,006,443	411,357	9,382,470	394,276	1,145,404	394,276	1,145,404
\$40,000 under \$50,000.	285,103	12,825,129	1,329,866	**537,824	695'609'2.	95,688	464,968	**607,441	**22.910,750	277,132	1,226,775	277,132	1,226,775
\$50,000 under \$75,000	329.720	19,773,491	1,436,410	\$	:	57,028	278,018	*	:	324,169	2,405,772	324,169	2,405,772
\$75,000 under \$100,000	90,359	7,809,436	414,770	:	:	**16,502	**81,771	**152,132	*12,784,926	90,160	1,223,755	90,160	1,223,755
\$100,000 under \$200,000	62,103	8,346,118	130,088	57,269	1,472,122	:	:	*	:	62.044	1,562,037	62,044	1,562,037
\$200,000 under \$500,000	19.824	5,834,021	1	18,355	1,066,207	1.989	777.6	19,588	4,833,614	19,732	1,299,694	19,732	1,299,694
\$500,000 under \$1,000,000	5,152	3,562,792	1	4,629	555,770	:	:	5,132	3,008,023	5,137	845,030	5,137	845,030
\$1,000,000 under \$1,500,000	1,452	1,750,368	1	1,316	208,499	136	668	1,450	1,542,044	1,450	366,986	1,450	366,986
\$1,500,000 under \$2,000,000	935	1,628,300	1	870	206,805	**93	**468	927	1,424,244	928	382,038	928	382,038
\$2,000,000 under \$5,000,000	1,643	4,962,768	1	1,573	604,762	70	352	1,636	4,393,343	1,641	1,156,981	1,641	1,156,981
\$5,000,000 under \$10,000,000	571	3,954,226	1	543	463,262	:	:	269	3,502,088	920	887,774	920	887,774
\$10,000,000 or more	514	16,344,366	1	209	2,134,152	5	24	511	14,230,560	513	3,470,922	513	3,470,922
Taxable returns, total	2,043,973	116,272,591	7,813,078	1,046,386	17,077,933	983,538	4,803,830	2,043,570	87,364,786	2,043,973	17,084,690	2,043,973	17,084,690
No adjusted gross income	98	-675,844	385	1	1	Į	1	ı	ı	96	2,596	98	2,596
\$1 under \$5,000	ě,	6.	Ø	<b>г</b>	312	1	1	1	1	£.	8	ů.	.34
\$5,000 under \$10,000	62,355	534,669	180,166	12,447	23,368	49,908	240,919	62,348	90'06	62,355	9,549	62,355	9,549
\$10,000 under \$15,000	162,621	2,038,771	517,962	31,221	121,212	129,393	634,451	162,621	765,147	162,621	71,901	162,621	71,901
\$15,000 under \$20,000	181,237	3,174,248	597,457	34.687	173,939	145,579	708,215	181,237	1,694,638	181,237	185,224	181,237	185,224
\$20,000 under \$25,000	215,222	4,822,790	767,228	67,436	516,353	147,786	724,229	215,222	2,814,981	215.222	322,176	215,222	322,176
\$25,000 under \$30,000	244,686	6,754,513	921,404	98,267	832,950	140,408	682,287	244,686	4,317,872	244,686	520,041	244,686	520,041
\$30,000 under \$40,000	394,276	13,649,426	1,638,655	192,351	1,838,386	199,942	982,462	394,276	9,189,923	394,276	1,145,404	394,276	1,145,404
\$40,000 under \$50,000	277,132	12,463,447	1,252,534	179,404	1,987,707	94,753	460,436	**601,300	**22,786,845	277,132	1,226,775	277,132	1,226,775
\$50,000 under \$75,000	324,169	19,419,964	1,393,497	267,141	3,724,433	57.028	278,018	:	*	324,169	2,405,772	324,169	2,405,772
\$75,000 under \$100,000	90,160	7,792,829	413,829	78,493	1,263,106	**16,479	**81,662	90,119	6,058,262	90,160	1,223,755	90,160	1,223,755
\$100,000 under \$200,000	62,044	8,337,731	129,950	57,231	1,464,059	:	:	61,988	6,723,184	62,044	1,562,037	62,044	1,562,037
\$200,000 under \$500,000	19,732	5,806,807	1	18,291	1,043,605	••1,959	669,639	19,553	4,824,366	19,732	1,299,694	19,732	1,299,694
\$500,000 under \$1,000,000	5,137	3,553,040	1	4,616	545,462	:	:	5,128	3,006,324	5,137	845,030	5,137	845,030
\$1,000,000 or more	5,102	28,600,191	I	4,798	3,543,043	304	1,512	5,093	25,092,279	5,102	6,264,701	5,102	6,264,701
Nontaxable returns, total	400 210	0											

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

Status--Continued

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Size of adjusted		Adjusted		Total itemized deductions	deductions	Standard deduction	deduction	Taxable income	income	Income tax after credits	ofter credits	Total income tax	ome tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amount	jo	Amount	ō	Amount	of	Amount	of	Amount	o	Amount
		deficit		returns		returns		retums		returns		retums	
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(20)	(51)	(52)
All returns, total	19,647,748	567,794,802	152,941,655	4,248,708	71,236,664	15,245,110	109,351,997	13,351,825	276,681,672	6,879,852	32,979,526	6,879,852	32,979,539
No adjusted gross income	153,929	-2,918,712	1,496,823	1	1	1	1	1	I	270	1,635	270	1,635
\$1 under \$5,000	902,014	2,754,696	6,864,697	22,406	373,286	879,608	6,300,984	ı	ł	1	1	1	1
\$5,000 under \$10,000	2,152,294	16,531,150	16,557,447	54,774	662,364	2,097,520	15,047,623	İ	1	ı	ı	1	1
\$10,000 under \$15,000	2,757,369	34,289,214	22,025,547	112,880	1,373,777	2,644,489	18,997,134	471,316	474,424	90,491	12,575	90,491	12,575
\$15,000 under \$20,000	2,715,309	47,538,677	21,634,647	164,850	2,042,361	2,550,460	18,283,466	2,098,533	7,063,815	257,442	111,647	257,442	111,647
\$20,000 under \$25,000	2,526,231	56,639,612	20,532,503	245,444	3,075,701	2,280,787	16,341,958	2,426,000	17,164,499	320,102	233,693	320,102	233,693
\$25,000 under \$30,000	1,960,599	53,627,327	15,546,769	362,150	4,820,545	1,598,449	11,459,879	1,921,541	22,072,609	689,861	660,728	689,861	660,728
\$30,000 under \$40,000	2,567,202	88,483,653	19,938,773	863,027	11,827,301	1,704,175	12,218,627	2,537,984	44,751,801	1,777,835	2,834,275	1,777,835	2,834,275
\$40,000 under \$50,000	1,546,815	69,125,304	11,639,326	711,909	10,289,366	834,906	5,988,574	1,539,323	41,260,642	1,419,187	3,875,439	1,419,187	3,875,439
\$50,000 under \$75,000	1,634,327	706'520'86	11,830,247	1,071,877	18,760,080	562,450	4,045,723	1,627,648	63,730,443	1,595,155	7,958,645	1,595,155	7,958,645
\$75,000 under \$100,000	412,977	35,460,807	2,924,929	354,850	7,435,776	58,127	421,026	**662,395	**48,931,580	411,052	4,186,536	411,052	4,186,536
\$100,000 under \$200,000	251,495	32,604,754	1,818,458	222,955	6,379,553	28,540	206,690	:	:	251,368	4,983,258	251,368	4,983,258
\$200,000 under \$500,000	23,967	15,396,289	131,490	50,200	2,245,411	*4,994	1.35,907	53,887	12,996,642	53,888	3,347,384	53,888	3,347,384
\$500,000 under \$1,000,000	8,264	5,828,513	1	7,036	597,084	:	:	8.247	5.229,714	8,250	1,380,780	8,250	1,380,793
\$1,000,000 under \$1,500,000	2,290	2,717,235	ı	2,011	288,387	279	2,049	2,287	2,426,917	2,288	625,395	2,288	625,395
\$1,500,000 under \$2,000,000	991	1,690,878	1	808	164,835	183	1,319	066	1,524,731	066	409,424	066	409,424
\$2,000,000 under \$5,000,000	1,148	3,331,113	ī	1,034	303,705	114	829	1,146	3,032,812	1,147	817,779	1,147	817,779
\$5.000,000 under \$10,000,000	326	2,222,565	1	306	207,612	20	150	326	2,014,803	326	525,352	326	525,352
\$10,000,000 or more	201	4,395,820	1	193	389,521	80	88	201	4,006,242	201	1,014,982	201	1,014,982
Taxable returns, total	6,879,852	356,881,394	46,009,829	2,984,035	51,742,548	3,895,548	28,067,763	6,879,375	231,191,709	6,879,852	32,979,526	6,879,852	32,979,539
No adjusted gross income	270	-107,281	1,804	1	ı	1	I	1	ì	270	1,635	270	1,635
\$1 under \$5,000	ı	ı	I	I	1	1	1	1	I	ı	I	1	1
\$5,000 under \$10,000	ı	ı	1	I	1	1	ı	ī	1	ı	t	ı	ı
\$10,000 under \$15,000	90,491	1,228,559	401,806	2,971	28,806	87,521	663,514	90,491	134,433	90,491	12,575	90,491	12,575
\$15,000 under \$20,000	257,442	4,494,330	1,380,760	27,945	269,017	229,497	1,683,481	257,442	1,161,071	257,442	111,647	257,442	111,647
\$20,000 under \$25,000	320,102	7,252,883	1,822,013	39,503	444,597	280,599	2,032,360	320,102	2,953,913	320,102	233,693	320,102	233,693
\$25,000 under \$30,000	689,861	19,155,247	4,094,758	99,454	1,128,834	590,407	4,247,718	689,855	9,684,176	689,861	660,728	689,861	660,728
\$30,000 under \$40,000	1,777,835	61,953,029	11,904,976	520,530	6,338,090	1,257,305	9,020,095	1,777,835	34,689,868	1,777,835	2,834,275	1,777,835	2,834,275
\$40,000 under \$50,000	1,419,187	63,608,944	10,127,712	621,800	8,467,758	797,388	5,720,314	1,419,187	39,293,160	1,419,187	3,875,439	1,419,187	3,875,439
\$50,000 under \$75,000	1,595,155	796,098,367	11,423,689	1,034,574	17,287,774	560,581	4,032,359	1,595,111	63,122,686	1,595,155	7,958,645	1,595,155	7,958,645
\$75,000 under \$100,000	411,052	35,300,341	2,903,697	352,925	7,250,502	58,127	421,026	**662,285	**48,925,936	411,052	4,186,536	411,052	4,186,536
\$100,000 under \$200,000	251,368	32,589,782	1,817,349	222,837	6,367,762	28,532	206,631	*	*	251,368	4,983,258	251,368	4,983,258
\$200,000 under \$500,000	53,888	15,374,709	131,265	50,127	2,224,143	**4,987	**35,857	53,872	12,993,478	53,888	3,347,384	53.888	3,347,384
\$500,000 under \$1,000,000	8,250	5,818,723	1	7,023	587,749	9 0	:	8,243	5,227,457	8,250	1,380,780	8,250	1,380,793
\$1,000,000 or more	4,952	14,351,158	ı	4,347	1,347,515	909	4,405	4,950	13,005,504	4,952	3,392,932	4,952	3,392,932
Nonfaxable returns total	100 101 07	240 042 400	100 031 027	1 264 674	40 404 446	0000000	04 204 224	0 470 450	45 490 053				

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

						Returns	Returns of surviving spouses	Sesno					
Size of adjusted		Adjusted		Total itemized deductions	deductions	Standard deduction	eduction	Taxable income	псоте	Income tax after credits	ifter credits	Total income fax	ome tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amount	jo	Amount	Jo	Amount	Jo	Amount	of	Amount	oí	Amount
		deficit		retums		returns		retums		returns		returns	
	(53)	(52)	(55)	(99)	(22)	(89)	(69)	(09)	(61)	(62)	(63)	(64)	(65)
All returns, total	82,188	3,764,512	642,800	21,958	540,067	59,802	587,297	61,949	2,142,384	43,652	334,820	43,652	334,820
No adjusted gross income.	*428	*-31,651	2,703	1	1	1	1	1	1	ı	I	ŧ	1
\$1 under \$5,000	*972	*3,190	9,041		*	176	9,421	1	1	ı	ı	I	ı
\$5,000 under \$10,000	.2,980	.24,729	18,482	*	*	2,979	28,895	1	1	1	;	3	1
\$10,000 under \$15,000	*10,942	*131,537	86,594	**2,002	**19,811	8,943	87,665	1	1	1	ı	ı	ı
\$15,000 under \$20,000.	9,876	*170,463	73,209	å	ı	9'8'6	96,321	*4,977	.10,389	*4,006	*816	*4,006	*816
\$20,000 under \$25,000	-9,024	*206,236	62,173	:	:	9,023	89,421	.9,023	.54,629	.2,000	*678	.2,000	.678
\$25,000 under \$30,000	*7,981	*216,530	61,681	2,001	**22,167	5,982	59,959	186,7*	*72,759	*3,011	1,705	*3,011	•1,705
\$30,000 under \$40,000.	*14,972	*494,647	120,711	2,998	33,912	11,973	116,142	-14,972	*223,881	*9,988	.7,121	886'6.	.7,121
\$40,000 under \$50,000	*7,462	*341,895	62,910	*10,333	**219,533	2,974	30,788	**13,867	**363,853	*7,105	*11,226	*7,105	*11,226
\$50,000 under \$75,000	.6,404	*345,123	52,085	:	:	4,213	40,866	1	:	*6,404	*22,867	*6,404	*22,867
\$75,000 under \$100,000.	*3,653	*304,273	32,910	:	:	-	1	*3,653	188,381	.3,653	*24,455	*3,653	*24,455
\$100,000 under \$200,000	7,019	888,546	60,129	4,161	173,272	2,859	27.728	7,007	631,092	7,015	000'66	7,015	000'66
\$200,000 under \$500,000	183	83,871	172	183	9,100	1	1	.180	.74,637	.180	*21,913	.180	*21,913
\$500,000 under \$1,000,000.	•190	*138,881	i	190	15,143	j	1	190	•123,739	.190	-26,025	*190	*26,025
\$1,000,000 under \$1,500,000	.31	*37,197	1	31	4,649	t	ı	*31	*32,548	*31	*10,432	*31	*10,432
\$1,500,000 under \$2,000,000	.41	.69,261	ı	33	4.676	6	06	.41	.64,505	.41	19,892	*41	*19,892
\$2,000,000 under \$5,000,000	•15	*41,748	1	15	4.976	t	I	•15	*36,772	*15	*11,914	*15	*11,914
\$5,000,000 under \$10,000,000.	<b>L</b> *	.51,861	1	9	5,773	:	:	2.	•46,079	۷.	.12,682	L.	*12,682
\$10,000,000 or more	\$	*246,176	1	5	27,056	1	1	\$.	*219,120	ů,	*64,095	ů.	*64,095
Taxable returns, total	43,652	3,057,805	322,457	17,591	486,692	26,061	258,166	43,644	1,994,044	43,652	334,820	43,652	334,820
No adjusted gross income	1	ı	1	1	ı	i	ı	3	l	1	ţ	ı	ı
\$1 under \$5,000	I	1	ı	ı	1	ı	ı	1	1	I	1	Ī	I
\$5,000 under \$10,000.	ı	1	ł	1	ì	1	ı	1	1	ı	ı	ī	ı
\$10,000 under \$15,000	1	1	1	1	I	t	1	ı	1	t		t	ı
\$15,000 under \$20,000.	.4,006	*71.242	24,635	1	1	4,006	38,455	.4,006	.8,152	.4,006	.816	*4,006	*816
\$20,000 under \$25,000.	.2,000	*40,503	12,397	ı	1	2,000	21,295	.2,000	.6,811	.2,000	*678	*2,000	.678
\$25,000 under \$30,000.	110'6.	.80,375	18,667	ı	t	3,011	31,143	*3,011	*30,564	*3,011	-1,705	*3,011	.1,705
\$30,000 under \$40,000	*9,988	*332,834	61,925	2,998	33,912	066'9	67,801	.9,988	169,196	*9,988	*7,121	*9,988	*7,121
\$40,000 under \$50,000	*7,105	*327,203	59,597	979,975	**209,374	2,974	30,788	**13,509	**362,448	*7,105	.11,226	*7,105	*11,226
\$50,000 under \$75,000	.6,404	*345,052	52,076	:	*	4,213	40,866	•	*	*6,404	-22,867	*6,404	*22,867
\$75,000 under \$100,000	*3,653	*304,179	32,904	*	•	ı	ı	*3,653	188,381	*3,653	*24,455	*3,653	*24,455
\$100,000 under \$200,000	7,015	888,130	60,101	4,157	172,762	2,859	27,728	7,007	631,092	7,015	000'66	7,015	000'66
\$200,000 under \$500,000	•180	*83,163	155	180	8,371	1	ı	.180	*74,637	.180	*21,913	.180	*21,913
\$500,000 under \$1,000,000	*190	138,881	ı	190	15,143	ı	1	190	.123,739	.190	*26,025	.190	*26,025
\$1,000,000 or more	100	446,243	1	06	47,130	6	89	100	399,024	100	119,015	100	119,015
Nontaxable returns, total	38,536	706,707	320,343	4,367	53,375	33,741	329,131	18,306	148,341	1	1	1	1
Footnotes at end of table													

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

Status--Continued

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

Size of adjusted		Adjusted		Total itemized deductions	deductions	Standard deduction	eduction	Taxable income	income	Income tax after credits	ifter credits	Total income tax	ome tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amount	Jo	Amount	of	Amount	of	Amount	Jo	Amount	Jo	Amount
		deficit		returns		retums		retums		retums		returns	
	(99)	(67)	(89)	(69)	(02)	(71)	(72)	(23)	(74)	(75)	(92)	(22)	(78)
All returns, total	58,067,165	1,600,849,865	159,174,952	13,302,569	209,149,816	43,677,660	204,917,785	42,783,974	1,098,854,291	40,649,164	188,768,217	40,649,164	188,768,410
No adjusted gross income	1,084,742	-22,711,098	2,461,091	True .	1	ŧ	:	1	1	1,999	33,685	1,999	33,685
\$1 under \$5,000.	9,913,686	26,106,871	14,967,097	211,921	2,594,266	9,699,571	36,004,649	770,661	640,562	753,475	54,821	753,475	54,821
\$5,000 under \$10,000	8,589,040	63,585,792	20,167,722	423,739	5,680,927	8,165,301	40,275,981	4,506,259	8.013,309	3,821,525	703,518	3,821,525	703,518
\$10,000 under \$15,000	6,635,212	82,266,327	19,907,393	706,778	8,480,624	5,928,435	29,713,055	6,063,132	27,391,527	5,417,628	2,406,576	5,417,628	2,406,576
\$15,000 under \$20,000	5,698,322	99,206,775	18,247,066	782,006	9,363,460	4,916,316	24,542,112	5,504,860	48,655,386	5,003,170	4,811,392	5,003,170	4,811,392
\$20,000 under \$25,000	4,551,359	102,108,893	14,706,632	791,878	8,851,639	3,759,482	18,641,904	4,475,283	60,430,927	4,308,604	6,815,282	4,308,604	6,815,282
\$25,000 under \$30,000	3,887,327	106,623,601	12,694,951	886,350	10,251,013	3,000,977	14,837,736	3,849,735	69,379,986	3,779,944	8,498,140	3,779,944	8,498,140
\$30,000 under \$40,000	6,233,277	215,968,771	20,170,857	2,138,235	24,562,550	4,095,041	20,233,364	6,190,902	151,411,321	6,142,973	19,783,476	6,142,973	19,783,476
\$40,000 under \$50,000	4,038,939	180,087,944	13,068,088	1,966,494	24,268,687	2,072,445	10,310,139	4,018,757	132,759,660	4,015,273	19,981,716	4,015,273	19,981,716
\$50,000 under \$75,000	4,554,123	273,360,074	14,690,521	2,933,420	43,050,122	1,620,703	8,189,605	4,537,125	207,669,416	4,534,860	36,409,380	4,534,860	36,409,380
\$75,000 under \$100,000	1,453,942	123,814,563	4,681,195	1,191,201	21,371,786	*383,141	**1,981,348	1,446,168	96,541,357	1,447,278	18,872,027	1,447,278	18,872,027
\$100,000 under \$200,000	1,072,800	140,756,091	3,285,890	952,399	24,004,431	:	•	1,068,082	113,017,744	1,068,777	24,367,150	1,068,777	24,367,150
\$200,000 under \$500,000	276,228	79,863,692	126,451	248,323	11,986,561	27,905	143,789	275,057	67,755,536	275,610	16,818,399	275,610	16,818,399
\$500,000 under \$1,000,000	48,267	33,052,794	ı	42,655	3,878,769	5,612	29,842	48,110	29,197,991	48,182	7,625,962	48,182	7,625,962
\$1,000,000 under \$1,500,000	13,039	15,739,532	1	11,659	1,765,052	1,380	7,207	13,020	13,972,470	13,020	3,700,158	13,020	3,700,158
\$1,500,000 under \$2,000,000	5,434	9,340,884	1	4,922	1,066,084	512	2,677	5,428	8,282,622	5,430	2,160,081	5,430	2,160,081
\$2,000,000 under \$5,000,000	8.138	24,458,752	1	7,487	2,633,080	651	3,419	8,112	21,853,177	8,127	5,622,830	8,127	5,622,830
\$5,000,000 under \$10,000,000	2,039	13,764,199	1	1,904	1,325,115	135	693	2,037	12,440,732	2,038	3,143,804	2,038	3,143,868
\$10,000,000 or more	1,252	33,455,409	1	1,198	4,015,651	72	266	1,248	29,440,568	1,250	6,959,821	1,250	6,959,950
Taxable returns, total	40,649,164	1,521,854,733	113,545,073	11,804,032	180,076,510	28,843,132	140,756,997	40,642,772	1,089,086,121	40,649,164	188,768,217	40,649,164	188,768,410
No adjusted gross income	1,999	-1,285,025	6,268	1	7	:	1	I	I	1,999	33,685	1,999	33,685
\$1 under \$5,000	753,475	2,042,399	10	9,556	11,983	743,919	1,395,660	753,472	634,863	753,475	54,821	753,475	54,821
\$5,000 under \$10,000	3,821,525	29,344,358	3,708,803	21,098	96,446	3,800,427	18,111,051	3,821,406	7,428,653	3,821,525	703,518	3,821,525	703,518
\$10,000 under \$15,000	5,417,628	67,334,287	14,293,797	310,151	2,291,202	5,107,477	25,695,028	5,417,522	25,055,229	5,417,628	2,406,576	5,417,628	2,406,576
\$15,000 under \$20,000	5,003,170	87,197,990	14,863,608	576,507	5,025,357	4,426,663	22,163,485	5,003,138	45,145,812	5,003,170	4,811,392	5,003,170	4,811,392
\$20,000 under \$25,000	4,308,604	96,741,114	13,358,153	687,496	6,626,794	3,621,108	17,967,024	4,308,601	58,789,230	4,308,604	6,815,282	4,308,604	6,815,282
\$25,000 under \$30,000	3,779,944	103,739,027	12,018,469	825,613	8,531,506	2,954,330	14,611,499	3,779,944	68,577,554	3.779,944	8,498,140	3,779,944	8,498,140
\$30,000 under \$40,000	6,142,973	212,871,681	19,655,248	2,064,937	22,290,250	4,078,036	20,150,885	6,142,963	150,783,538	6,142,973	19,783,476	6,142,973	19,783,476
\$40,000 under \$50,000	4,015,273	179,029,015	12,969,269	1,942,828	23,042,425	2,072,445	10,310,139	4,015,262	132,708,725	4,015,273	19,981,716	4,015,273	19,981,716
\$50,000 under \$75,000	4,534,860	272,182,134	14,612,653	2,915,118	41,862,898	1,619,743	8,184,945	4,533,772	207,542,183	4,534,860	36,409,380	4,534,860	36,409,380
\$75,000 under \$100,000	1,447,278	123,241,484	4,660,493	1,184,539	20,703,513	**382,766	**1,979,528	1,446,149	96,541,009	1,447,278	18,872,027	1,447.278	18,872,027
\$100,000 under \$200,000	1,068,777	140,194,307	3,272,219	948,750	23,406,677	:	:	1,067,637	112,965,450	1,068,777	24,367,150	1,068,777	24,367,150
\$200,000 under \$500,000	275,610	79,691,982	126,085	247,730	11,788,578	27,880	143,669	274,975	67,739,410	275,610	16,818,399	275,610	16,818,399
\$500,000 under \$1,000,000	48.182	32,995,512	ı	42,574	3,819,612	5,608	29,823	48,091	29,189,069	48,182	7,625,962	48,182	7,625,962
\$1,000,000 or more	29,865	96,534,468	1	27,134	10,579,271	2,732	14,262	29,840	85,985,399	29,865	21,586,694	29,865	21,586,887
Montacopile assessed action							1						

Data combined to prevent disclosure of taxpayer information.
 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

ltem		All tums		etums of d persons		retums of persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	132,226,042	6,788,805,130	51,975,649	4,501,739,478	2,453,292	114,656,473
Salaries and wages	112,369,812	4,921,806,344	44,448,957	3,160,957,903	2,070,806	78,141,876
Taxable interest	57,605,888	125,474,158	32,712,224	81,049,602	862,360	3,130,673
Tax-exempt interest	4,416,851	52,031,763	2,605,919	32,594,276	59,317	1,345,452
Ordinary dividends	30,887,178	146,638,808	18,043,040	94,987,527	391,558	3,656,519
Qualified dividends	24,549,867	110,500,411	14,561,187	73,297,129	307,303	2,739,485
State income tax refunds	23,621,296	22,735,928	14,949,705	16,287,631	486,946	433,156
Alimony received	439,608	7,262,338	20,974	255,073	8,767	189,079
Business or profession:				1		
Net income	15,057,938	290,224,776	8,793,542	207,676,320	262,133	5,509,527
Net loss	5,194,140	43,007,488	3,331,760	28,193,497	101,947	1,088,507
Sales of capital assets:	40.750.404	400 150 001				
Net gain in AGI	13,753,494	499,153,684	8,133,800	373,720,757	181,394	16,125,689
Net loss in AGI	11,513,428	25,492,046	6,810,959	15,405,825	160,095	186,705
Sales of property other than capital assets	1,749,934	2,502,516	1,285,669	1,987,466	28,297	116,203
Taxable IRA distributions	8,913,846	101,672,181	5,429,009	69,542,664	83,118	1,077,870
Pensions and annuities in AGI	23,123,390	394,285,849	13,129,381	258,600,802	318,326	5,570,099
Rent and royalty:	5 707 040	70.004.040	2 0 4 0 000	54 222 222	04.040	4 407 050
Net income	5,707.840	70,691,049	3,846,983	51,328,809	94,013	1,497,050
Net loss	5,087,025	46,357,188	3,411,418	31,376,478	57,011	699,554
Farm rental income less loss	626,772	3,053,804	389,604	2,044,767	4,951	14,361
Partnership and S Corporation net income less loss	7,236,372	315,993,163	5,136,773	259,921,371	144,294	7,726,756
Estate and trust net income less loss	542,718	14,000,605	272,448	6,811,609	7,395	647,747
Farm net income less loss	2,004,898	-13,239,205	1,578,584	-10,628,313	24,751	-377,803
Unemployment compensation	9,094,911	32,740,272	4,240,216	15,946,812	150,571	570,857
Social security benefits in AGI	11,691,859	110,462,387	7,640,173	81,512,858	167,752	1,385,662
Other income less loss.	5,891,550	23,197,673	3,473,679	16,014,080	92,377	350,174
Total statutory adjustments	32,153,965	98,046,679	18,263,956	68,580,525	417,681	1,588,364
IRA payments	3,330,763	10,028,607	2,136,159	7,369,016	35,048	84,839
Student loan interest deduction	7,527,249	4,398,734	3,971,510	2,574,156	-	44.000
Educator expenses deduction	3,402,468	858,457	2,228,444	584,623	48,892	11,823
Tuition and fees deduction	4,710,253	10,589,279	2,679,843	6,185,392	-	
Health savings account deduction	90,857	190,732	73,224	169,016	36	40
Payments to a Keogh plan	1,201,332	19,295,952	948,471	15,525,055	14,209	221,199
Deduction for self-employment tax	15,920,203	21,109,366	9,621,015	15,266,888	271,140	390,642
Self-employed health insurance deduction	3,883,687	18,457,063	2,611,936	14,559,463	53,963	293,866
Moving expenses adjustment.	1,096,436	2,952,043	577,837	1,909,630	25,187	38,245
Penalty on early withdrawl of savings	780,327	209,833	435,690	123,115	18,254	8,034
Allmony paid	574,001	8,470,128	237,664	3,425,257	26,854	470,431
Medical savings account deduction	32,334	66,602	25,871	55,844	40	81
Certain business expenses of reservist, performing artists, etc	105,135	252,597	47,628	111,441	5,266	18,384
Total itemized deductions.	46,335,237	998,238,457	27,604,020	698,017,575	1,157,982	19,294,334
Medical and dental expenses deduction	9,530,675	61,503,014	5,152,361	32,535,689	180,994 1,140,492	1,010,677
Taxes paid deduction	46,009,291	362,608,853	27,551,123 24,826,939	267,708,333 257,303,585	810,784	6,783,153
Interest paid deduction	38,110,298 40,623,426	356,355,994		122,381,122	874.326	6,779,717
Contributions deduction	185,261	165,564,388 3,510,243	25,371,666 103,918	2,158,841	3,019	3,728,163 32,570
Total miscellaneous deductions	13,101,149	85,457,878	6,963,472	46,769,229	284,538	2,008,638
			23,823,437	230,608,817		
Besic standard deduction	84,016,753	545,082,218 15,850,401	5,825,330	9,569,679	1,210,744 80,119	5,819,093 77,951
Taxable income	10,985,079 102,737,959	4,670,165,637	44,398,778	3,204,355,055	2,141,432	88,132,234
Alternative minimum tax	3,096,299	13,029,239	2,382,651	10,226,845	111,583	407,816
Total tax credits.	41,694,252	52,366,870	23,485,958	36,940,758	499,717	868,069
Child care credit	6,316,649	3,337,984	3,988,926	2,041,839	28,770	14,789
Credit for the elderly or disabled.	107,914	18,740	18,014	2,368	20,770	14,703
Child tax credit	25.988.711	32,300,455	16,698,025	24,291,277	360.181	392,247
Education credit	7,180,884	6,016,805	3,765,174	3,546,280	300,181	392,247
Retirement savings contribution credit	5,288,732	1,011,506	2,634,309	612,342	73,506	13,130
Foreign tax credit	4,700,259	6,757,994	2,966,037	4,769,430	81,359	383,569
Eamed Income credit used to affset income	4,700,200	0,707,004	2,500,001	4,705,400	01,555	303,303
tax before credits	2.975.197	767,524	219,382	66,750		
Minimum tax credit	274,596	902,000	208,452	739,861	2,841	18,834
General business credit	248,506	635,391	173,097	488,967	1,550	19,781
Empowerment zone and renewal community employment credit	27,845	105,179	22,432	73,481	151	1,571
Nonconventional source fuel credit	3,353	12,861	2,201	10,056	**12	**2
New York liberty zone credit	685	10,032	513	7,902	**8	**61
Income tax after credits	89,101,934	831,975,834	39,485,293	592,808,580	2,043,973	17,084,690
Total income tax.	89,101,934	831,976,333	39,485,293	592,808,873	2,043,973	17,084,690
Total tax liability	92.846.419	874,009,720	41,208,622	623,354,299	2,115,895	17,999,560
Total tax payments	120,970,534	981,644,294	48,702,328	675,338,323	2,115,895	18,999,278
Income tax withheld.	116,312,978	731,734,362	46,707,482	484,678,679	2,195,984	11,246,092
Estimated tax payments	10,996,504	188,770,357	6,618,772	143,404,934	175,675	5,119,715
Overpayment refunded	100,674,244	221,371,474	36,759,708	111,588,396	1,453,720	2,388,572
Tex due et time of filing	24,452,350	99,683,782	12,199,326	1		
	74 657 3511	99.003.782	12.199.326	70,547,734	830,574	2,597,081

Footnotes at end of table.

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

Item		s of heads useholds		ms of spouses		ums of persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	19,647,748	567,794,802	82,188	3,764,512	58,067,165	1,600,849,865
Salaries and wages	18,262,558	500,673,652	63,780	2,234,999	47,523,710	1,179,797,914
Taxable interest	3,488,180	2,813,358	47,719	68,913	20,495,405	38,411,612
Tax-exempt interest	103,380	817,113	2,846	28,677	1,645,388	17,246,245
Ordinary dividends	1,241,705	2,956,782	24,913	129,136	10,985,962	45,108,844
Qualified dividends	879,857	2,111,039	24,813	95,345	8,776,707	32,257,413
State income tax refunds	2,146,670	1,704,649	19,177	17,591	6,018,799	4,292,901
Alimony received	189,443	3,082,418			220,423	3,735,769
Business or profession:					1	
Net income	1,875,747	21,708,168	5,717	177,394	4,120,800	55,153,367
Net loss	446,408	3,524,360	1,861	30,521	1,312,165	10,170,604
Sales of capital assets:						
Net gain in AGI	510,473	11,717,833	8,644	265,282	4,919,182	97,324,123
Net loss in AGI	471,422	969,995	9,291	20,289	4,061,661	8,909,232
Sales of property other than capital assets	59,031	-19,286	321	-7,263	376,617	425,396
Taxable IRA distributions	417,303	3,827,111	7,674	124,016	2,976,742	27,100,519
Pensions and annuities in AGI	1,510.061	16,009,543	23,841	455,236	8,141,781	113,650,170
Rent and royalty:	0.45.000	0.440.575		10 700	4.517.007	
Net income	245,032	2,149,575	4,514	46,793	1,517,297	15,668,821
Net loss	351,741	3,600,969	2,918	37,597	1,263,936	10,642,590
Farm rental income less loss	10,736	54,931	. 8	7	221,473	939,738
Partnership and S Corporation net income less loss	280,385	8,495,341	1,501	262,769	1,673,419	39,586,926
Estate and trust net income less loss.	14,705	475,703	1,060	75,242	247,111	5,990,303
Farm net income less loss	47,424	-213,041	2,474	-19,294	351,665	-2,000,754
Unemployment compensation.	1,615,449	5,569,224	1,926	3,128	3,086,749	10,650,250
Social security benefits in AGI	318,908	2,145,382	12,141	74,666	3,552,885	25,343,819
Other income less loss	497,761	-245,535	3,475	17,949	1,824,258	7,061,005
Total statutory adjustments	3,562,082	6,409,087	14,451	51,829	9,895,794	21,416,874
IRA payments	213,531	356,151	50	149	945,976	2,218,453
Student loan interest deduction	704,698	364,136	5,017	3,619	2,846,024	1,456,823
Educator expenses deduction.	312,716	73,899		-	812,416	188,112
Tuition and fees deduction	648,735	1,461,808	3,261	10,241	1,378,414	2,931,838
Health savings account deduction	343	822	-	40.005	17,254	20,854
Payments to a Keogh plan	29,001	464,022	669	19,025	208,983	3,066,651
Deduction for self-employment tax.	1,835,179	1,520,086	5,823	9,994	4,187,046	3,921,755
Self-employed health insurance deduction	184,553	650,197	1,033	8,797	1,032,203	2,944,740
Moving expenses adjustment	77.148	157,753	9	-	416,263	846,416
Penalty on early withdrawl of savings	56,911	18,040	9	5	269,463	60,639
Alimony paid	80,047 *398	1,232,299	_	***	229,435	3,342,140
Medical savings account deduction  Certain business expenses of reservist, performing artists, etc	*7.979	*19,630		*-	*6,026	*9,996
Total itemized deductions.	4,248,708	71,236,664	21,958	540,067	*44,262	*103,142
Medical and dental expenses deduction.	851,774		21,958	21,341	13,302,569	209,149,816
	4,218,234	3,383,407			3,343,201	24,551,901
Taxes paid deduction	3,555,413	20,528,891 29,211,265	21,958 19,608	183,710	13,077,484	67,404,765
Contributions deduction	3,594,628	8,962,048	21,805	218,804 89,740	8,897,555 10,761,001	62,842,623 30,403,314
Casualty or theft loss deduction.	**30,267	**420.254	21,005	09,740	48,058	898,579
Total miscellaneous deductions.	1,614,927	9,439,358	4,602	44,004	4,233,611	27,196,650
Basic standard deduction.	15,245,110	108,901,382	59,802	579,676	43,677,660	199,173,249
Additional standard deduction.	372,235	450,614	8,021	7,620	4,699,374	5,744,536
Taxable income.	13,351,825	276,681,672	61,949	2,142,384	42,783,974	1,098,854,291
Alternative minimum tax	239.842	607,367	438	2,938	361,785	1,784,273
Total tax credits	10,426,533	9,986,606	41,554	51,819	7.240,490	4,519,618
Child care credit	2,154,299	1,211,751	8,210	4,264	136,443	65,342
Credit for the elderly or disabled	*4,001	*445		-	*85,899	*15,927
Child tax credit	8,012,255	6,853,800	27,698	27,041	890,552	736,088
Education credit	889,733	704,219	7.023	3,564	2,518,954	1,762,741
Retirement savings contribution credit	1,460,778	230,238	7,020	-	1,120,140	155,796
Foreign tax credit.	127,717	306,690	3,221	5,827	1,521,925	1,292,477
Earned income credit used to offset income				-,	1,551,555	1,000,111
tax before credits	1,466,576	548,511	8,932	3,313	1,280,307	148,951
Minimum tax credit	12,561	12,892	451	7,266	50,292	123,147
General business credit	2,299	9,626	389	544	71,171	116,473
Empowerment zone and renewal community employment credit	**305	**3,538	**	**	4,958	26,588
Nonconventional source fuel credit	••	**	*3	*( Z )	1,137	2,803
New York liberty zone credit	**	••		tion .	164	2,069
Income tax after credits	6,879,852	32,979,526	43,652	334,820	40,649,164	188,768,217
Total income tax	6,879,852	32,979,539	43,652	334,820	40,649,164	188,768,410
Total tax liability	7,133,139	34,791,772	46,110	352,694	42,342,653	197,511,396
Total tax payments.	17,823,534	61,161,822	75,972	507,603	52,172,716	225,637,269
Income tax withheld	17,624,236	55,102,035	74,610	322,447	49,821,678	180,385,109
Estimated tax payments	325,238	4,505,905	3,308	134,537	3,873,510	35,605,266
Overpayment refunded.	18,365,064	58,755,253	70,559	217,135	44,025,192	48,422,118
		,	9,459	35,726	10,352,540	22,818,573

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

<sup>\*\*</sup> Data combined to prevent disclosure of information for specific taxpayers.

( Z ) Less than \$500.

NOTE: Detail may not add to totals because of roundino

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

	Mirrhar	Adjusted	Salaries	Salaries and wages	Taxable interest	interest	Tax-exempt interest	pt interest	Ordinary dividends	dividends	Qualified dividends	dividends
Size of adjusted gross income	jo	gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	retums	less deficit	retums		retums		retums		returns		retums	
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
All returns, total	132,226,042	6,788,805,130	112,369,812	4,921,806,344	57,605,888	125,474,158	4,416,851	52,031,763	30,687,178	146,838,808	24,549,867	110,500,411
No adjusted gross moome.	1,854,886	-86,318,215	708,858	17,446,959	837,457	4,122,552	71,092	1,288,224	663,529	2,708,547	551,683	1,583,733
\$1 under \$5,000.	11,670,444	31,096,322	9,128,850	28,545,138	2,735,068	1,352,421	102,453	365,048	1,511,469	1,176,539	1,151,114	617,000
\$5,000 under \$10,000	12,135,417	90.875,411	9,529,153	68,536,053	2,815,785	2,785,240	141,743	310,127	1,377,381	1,906,043	1,086,344	1,035,222
\$10,000 under \$15,000	11,656,193	145,142,372	8,955,545	103,590,921	3,124,997	4,317,721	149,207	619,470	1,462,328	2,371,391	1,087,261	1,207,059
\$15,000 under \$20,000	11,281,291	197,081,478	9,201,672	150,295,769	3,169,433	4,457,926	153,404	874,418	1,437,357	2,642,048	1,091,407	1,507,054
\$20,000 under \$25,000	9,705,192	217,844,558	8,371,098	176,912,342	2,711,390	3,292,692	134,157	1,080,439	1,220,933	2,335,366	886,432	1,216,725
\$25,000 under \$30,000	8,512,113	233,540,422	7,451,424	192,320,023	2,615,820	3,328,911	146,041	535,742	1,204,106	2,325,239	916,992	1,385,635
\$30,000 under \$40,000	13,915,452	482,760,301	12,444,031	403,102,596	5,309,774	6,172,798	259,068	1,838,951	2,342,212	4,562,592	1,800,885	2,788,038
\$40,000 under \$50,000.	10,571,408	473,380,843	9,491,467	389,370,810	5,048,771	5,818,515	289,977	1,628,704	2,247,565	4,789,623	1,787,535	3,170,575
\$50,000 under \$75,000.	18,047,126	1,109,616,155	16,305,741	898,557,875	10,773,615	13,378,634	658,961	3,919,984	5,315,971	12,209,773	4,196,421	7,649,514
\$75,000 under \$100,000	10,119,515	872,398,173	9,276,804	706,418,862	7,453,048	9,983,355	494,051	3,586,612	4,093,274	10,378,379	3,259,071	7,447,138
\$100,000 under \$200,000	9,735,569	1,288,319,611	8,905,560	993,525,857	8,152,791	18,037,414	954,692	9,105,106	5,407,083	23,785,785	4,552,938	17,629,046
\$200,000 under \$500,000	2,348,163	676,794,600	2,041,116	420,617,037	2,198,115	13,867,828	553,723	8,681,372	1,801,180	20,316,292	1,617,223	16,653,453
\$500,000 under \$1,000,000.	433,145	293,369,864	362,105	144,318,290	422,420	7,384,973	172,273	5,091,630	380,444	11,259,008	355,471	9,269,807
\$1,000,000 under \$1,500,000	103,964	125,552,749	84,657	51,193,923	102,419	3,647,664	51,461	2,428,637	94,725	5,694,094	88,251	4,787,210
\$1,500,000 under \$2,000,000.	45,104	77,754,757	36,876	29,522,845	44,603	2,338,982	24,607	1,532,963	41,619	3,702,157	39,329	3,114,069
\$2,000,000 under \$5,000,000	65,548	194,470,800	53,776	63,979,917	65,002	6,477,487	40,847	3,594,696	61,403	9,769,996	57,983	8,191,031
\$5,000,000 under \$10,000,000	15,835	108,191,995	13,090	31,985,356	15,736	4,014,421	11,389	2,034,381	15,175	6,165,115	14,504	5,173,085
\$10,000,000 or more	2/9'6	256,932,933	7,987	51,565,771	9,646	10,694,625	7,707	3,515,258	9,423	18,740,821	9,021	16,075,017
Taxable returns, total	89,101,934	6,265,500,376	77,924,467	4,406,828,340	46,859,430	111,480,481	3,864,255	47,370,438	25,455,072	136,936,608	20,599,594	104,832,518
No adjusted gross income.	4,556	-6,536,163	3,030	358,710	3,379	904,260	1,034	151,487	2,542	805,949	2,176	389,440
\$1 under \$5,000.	753,517	2,042,476	393,882	1,013,681	436,779	260,016	17,312	10,328	396,672	342,365	353,802	229,743
\$5,000 under \$10,000	3,883,897	29,879,127	3,565,900	26,448,297	869,811	444,489	29,468	41,877	445,933	506,580	353,042	313,932
\$10,000 under \$15,000	5,672,789	70,632,129	4,430,426	51,614,307	1,618,040	2,217,827	66,688	159,507	729,703	1,175,732	555,521	625,540
\$15,000 under \$20,000.	6,143,870	107,820,415	4,899,196	79,800,634	1,970,471	2,899,682	98,059	432,883	896,394	1,588,149	694,109	930,352
\$20,000 under \$25,000.	5,932,734	133,257,467	4,866,266	101,570,760	2,033,951	2,772,680	102,830	695,787	955,139	1,838,594	705,055	965,833
\$25,000 under \$30,000	5,850,586	160,970,887	4,983,264	127,631,360	2,020,676	2,761,342	126,357	399,361	971,679	1,935,922	743,732	1,181,151
\$30,000 under \$40,000.	11,283,839	392,430,395	9,964,556	321,651,773	4,564,611	5,420,964	230,448	1,586,817	2,033,866	4,017,671	1,566,753	2,384,008
\$40,000 under \$50,000.	9,467,339	424,493,453	8,451,417	345,721,206	4,590,129	5,348,030	272,608	1,449,904	2,057,900	4,354,014	1,637,357	2,916,571
\$50,000 under \$75,000	17,350,625	1,068,699,069	15,675,379	864,615,443	10,374,713	12,846,157	631,921	3,387,001	5,123,733	11,429,464	4,050,049	7,171,195
\$75,000 under \$100,000	10,021,150	864,079,043	9,197,963	700,776,405	7,383,678	9,735,480	479,118	3,375,147	4,042,909	9,962,647	3,214,879	7,177,556
\$100,000 under \$200,000	9,718,430	1,286,114,931	8,895,016	992,701,910	8,137,686	17,808,367	947,337	8,903,761	5,396,608	23,515,590	4,543,058	17,422,043
\$200,000 under \$500,000	2,345,868	676,146,760	2,039,976	420,442,891	2,196,152	13,736,016	552,971	8,612,335	1,799,582	20,218,668	1,615,828	16,579,599
\$500,000 under \$1,000,000	432,783	293,123,022	361,903	144,271,652	422,108	7,331,582	172,156	5,069,210	380;189	11,218,637	355,257	9,237,163
\$1,000,000 or more	239,951	762,347,363	196,291	228,209,311	237,248	26,993,589	135,948	13,095,032	222,222	44,026,626	208,976	37,308,394
Nontaxable returns, total	43.124.107	523,304,754	34,445,345	514,978,004	10,746,458	13.993.677	552,596	4.661.325	5,232,106	9,902,201	3,950,273	5,667,893

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.)

A 1.	0.4-4-0		114			Business of	Business or profession		3,000	Consider the second	Sales of ca	Sales of capital assets
Size of adjusted	tax	tax refunds	rece	received	Net in	Net income		Net loss	distrib	distributions	Taxable	Taxable net gain
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	23,621,296	22,735,928	439,608	7,262,338	15,057,938	290,224,776	5,194,140	43,007,488	2,878,263	1,925,990	10,875,231	497,227,695
No adjusted gross income	82,573	243,773	3,813	46,723	198,656	2,355,623	409,264	9,471,331	16,703	8,418	140,975	9,050,536
\$1 under \$5,000	119,251	52,957	*4,586	*27,886	1,187,871	3,517,443	139,683	705,985	244,027	113,131	379,629	609,472
\$5,000 under \$10,000.	190,664	93,223	26,969	118,703	1,628,818	10,956,718	190,046	1,154,279	150,078	91,053	409,738	1,066,616
\$10,000 under \$15,000	315,091	135,100	36,166	294.964	1,558,877	14,671,936	243,260	1,655,400	150,020	123,344	464,541	1.464,744
\$15,000 under \$20,000	424,765	204,498	49,198	370,658	1,092,477	12,306,395	292,622	2,064,488	143,299	86,892	456,895	1,829.264
\$20,000 under \$25,000	601,617	271,067	38,792	304,000	900,873	11,005,063	267,953	1,863,974	106,390	53,613	415,333	1,746,072
\$25,000 under \$30,000	772,329	399,798	36,176	329,019	752,863	10,001,693	313,158	2,241,346	111,982	63,580	394,240	1,906,443
\$30,000 under \$40,000	2,115,892	1,061,595	68,764	824,036	1,182,503	16,846,709	537,405	3,122,936	224,694	107,558	749,922	3,733,384
\$40,000 under \$50,000	2,375,050	1,411,568	61,993	885,163	1,084,731	16,433,746	488,347	3,073,345	218,312	115,010	787,993	4,048,620
\$50,000 under \$75,000	5,976,844	4,056,332	**90,013	2,245,344	2,075,671	34,518,845	962,708	5,243,050	558,414	370,536	1,812,450	13,766,936
\$75,000 under \$100,000	4,606,862	3,660,619	*	:	1,290,666	28,102,027	587,423	3,024,358	387,911	291,301	1,446.602	16,158,510
\$100,000 under \$200,000	4,825,551	5,141,786	15,425	633,928	1,480,411	58,258,242	568.743	4,351,940	461,475	360,186	2,165,167	50,155.672
\$200,000 under \$500,000	918,013	2,195,783	**7,715	*1,181,914	496.085	43,558,450	148,101	2,108,153	93,963	114.745	881,805	68,803,978
\$500,000 under \$1,000,000	179,281	951,126	:	:	85,402	14,168,352	27,562	858,262	8,185	14,989	219,011	50,856,121
\$1,000,000 under \$1,500,000	47,048	503,270	:	:	18,422	4,040,696	7,650	403.379	1,697	6,126	60,325	28.484.420
\$1,500,000 under \$2,000,000	22,120	792,997	:	*	7,816	1,912,646	3,020	216,911	519	2,815	27,637	19,053,558
\$2,000,000 under \$5,000,000	33,681	785,110	:	:	11,422	4,098,585	4,848	515.817	508	1,530	43,413	59,053,945
\$5,000,000 under \$10,000,000	8,836	432,589	:	:	2,734	1,427,399	1,410	370,129	61	334	11,685	39,742,491
\$10,000,000 or more	5,827	837,739	:	:	1,639	2,044,209	938	562,406	56	829	7,868	125,696,910
Taxable returns, total	21,338,779	20,946,034	327,339	6,458,591	8,913,788	231,921,791	3,596,403	24,898,867	2,465,819	1,729,594	9,377,216	482,192,064
No adjusted gross income	192	8,244	*373	-2,906	1,438	121,343	433	163,697	ō,	9.	2,063	2,252,800
\$1 under \$5,000	79,897	.5,193	1	1	16,647	36,101	.973	.573	107,577	73,538	167,265	222,279
\$5,000 under \$10,000	19,855	3,513	*6,801	*37,292	135,093	902,783	26,580	165,460	77,300	54,411	148.634	468,302
\$10,000 under \$15,000	136,824	45.270	18,456	152,729	411,765	3,673,462	85,865	404,680	969'28	79,055	237,378	751,067
\$15,000 under \$20,000.	229,278	84,576	27,519	258,021	456,440	4,701,837	111,868	639,128	103,023	58,559	284.046	1,066,863
\$20,000 under \$25,000	394,032	157,046	20,089	171,411	475,381	5,499,613	157,231	925,867	84,184	43,949	331,341	1,279,171
\$25,000 under \$30,000	528.691	245,488	22,217	235,619	398,986	4,608,956	192,877	1,241,135	95,807	57,082	311,208	1,419.236
\$30,000 under \$40,000	1,687,944	771,916	58,636	668,392	833,039	11,275,129	384,351	2,105,311	202,131	97,653	651,538	2,947,427
\$40,000 under \$50,000	2,062,792	1,177,150	61,052	875,564	904,293	13,447,555	379,755	2,230,650	214,017	112,491	705,658	3,414,772
\$50,000 under \$75,000	5,670,460	3,747,609	990'68	**2,241,671	1,912,325	31,069,066	915,275	4,822,540	542,140	360,819	1,711,921	12,402,118
\$75,000 under \$100,000	4,563,907	3,595,765	:	:	1,270,723	27,325,339	580,987	2,900,727	385,542	290,819	1,416,610	15,233,348
\$100,000 under \$200,000	4,820,819	5,122,647	15,425	633,928	1,474,595	58,045,938	567,004	4,312,800	461,450	359,861	2,159.025	49,631,595
\$200,000 under \$500,000	917,428	2,186,802	••7,704	••1,181,059	495,720	43,535,053	147,848	2,077,998	93,949	114,735	880,831	68,599,303
\$500,000 under \$1,000,000	179,194	949,615	:	:	85,341	14,159,642	27,520	851,496	8,182	14,981	218.847	50,754,171
\$1,000,000 or more	117,466	2,845,200	:	:	42,002	13,519,973	17,837	2,056,804	2,811	11,634	150,850	271,749,613
Nontaxable returns, total	2,282,517	1,789,894	112,269	803,748	6,144,150	58,302,985	1,597,738	18,108,621	412,444	196,395	1,498,015	15,035,630
Footnotes at end of table.												

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

Size of adjusted	Tax	Taxable net loss	Shor	Short-term capital gain	Short	Short-term capital loss	Shor Sp. SSO	Short-term loss carryover	Net short-te sales of ca	Net short-term gain from sales of capital assets	Net short-te sales of ce	Net short-term loss from sales of capital assets
gross income	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(56)	(22)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	11,513,428	25,492,046	4,488,654	39,746,504	5,506,046	144,946,686	2,608,231	127,020,069	4,660,892	29,959,194	3,397,704	23,908,018
No adjusted gross income	675,087	1,693,394	83,058	1,532,554	338,760	15,653,381	260,952	14,137,725	117,031	1,216,253	126,705	1,882,519
\$1 under \$5,000	557,481	1,146,940	143,372	169,770	225,377	3,430,904	146,336	3,127,010	157,377	257,307	104,761	404,100
\$5,000 under \$10,000	500,295	1,090,908	147,382	231,599	194,602	3,521,028	95,265	3,019,699	154,678	276,009	117,718	554,490
\$10,000 under \$15,000	503,617	1,097,007	171,314	274,926	196,452	3,286,167	82,965	2,848,300	175,801	377,835	124,571	540,329
\$15,000 under \$20,000	454,413	1,022,877	167,808	345,596	184,691	3,249,880	88,528	2,812,601	168,588	360,126	107,066	472,135
\$20,000 under \$25,000	416,925	880,200	151,486	320,313	173,933	2,918,443	77,877	2,590,293	138,742	301,875	102,013	335,899
\$25,000 under \$30,000	403,229	878,512	150,410	354,635	166,899	2,750,879	82,767	2,532,355	153,473	525,670	91,316	378,883
\$30,000 under \$40,000	824,506	1,733,090	266,065	648,084	349,013	5,208,463	142,423	4,258,672	273,262	744,625	218,628	1,107,374
\$40,000 under \$50,000	826,962	1,767,851	307,302	627,103	345,863	5,777,698	152,001	4,847,871	314,417	643,633	222,616	1,023,744
\$50,000 under \$75,000 .	1,849,903	3,872,862	700,954	2,106,668	773,865	13,018,558	317,273	10,871,271	706,741	2,247,651	517,286	2,628,359
\$75,000 under \$100,000	1,410,780	3,016,508	633,605	2,199,811	667,510	12,230,056	281,279	10,616,886	654,275	2,426,645	445,912	2,051,480
\$100,000 under \$200,000	2,068,557	4,674,715	932,479	4,978,347	1,095,199	25,778,982	465,415	22,450,204	973,216	5,477,975	715,549	4,320,153
\$200,000 under \$500,000	791,912	1,985,855	438,144	5,595,789	553,093	21,875,166	275,207	19,810,537	469,455	5,511,748	351,828	3,345,267
\$500,000 under \$1,000,000.	155,821	422,087	112,667	3,429,687	145,052	9,840,514	81,377	8.865,989	120,408	2,722,674	89,843	1,481,977
\$1,000,000 under \$1,500,000.	35,475	99,770	32,584	1,697,124	40,052	3,814,650	24,593	3,418,183	34,675	1,287,722	24,618	631,763
\$1,500,000 under \$2,000,000	14,356	40,513	14,855	1,159,469	17,845	2,214,318	10,822	2,028,180	15,091	776,797	11,322	387,872
\$2,000,000 under \$5,000,000	18,822	53,798	23,657	3,754,299	27,319	4,706,393	16,645	4,193,315	23,485	1,907,622	17,934	859,146
\$5,000,000 under \$10,000,000	3.662	10,509	6,773	2,519,910	6,605	2,118,643	4,087	1,785,640	6,158	973,098	4,830	482,048
\$10,000,000 or more	1,624	4,649	4,740	7,800,818	3,912	3,552,563	2,420	2,805,338	4,018	1,923,929	3,189	1,020,479
Taxable returns, total	8,886,242	19,472,221	3,853,895	37,358,233	4,315,299	108,968,280	1,878,911	95,076,335	3,954,534	27,204,771	2,805,369	19,067,666
No adjusted gross income.	1,466	4,048	681	500,455	1,475	765,751	1,210	787,833	1,036	150,385	446	67,728
\$1 under \$5,000	45,634	58,111	50,815	39,293	20,548	101,051	10,775	101,765	51,517	43,360	9,775	2,772
\$5,000 under \$10,000	108,652	191,053	44,017	75,097	38,920	356,716	15,794	326,320	40,314	78,315	28,494	44,801
\$10,000 under \$15,000	203,405	423,725	90,032	153,214	82,133	822,859	25,398	668,933	90,701	165,271	55,501	165,342
\$15,000 under \$20,000	273,948	612,616	87,300	150,405	103,429	1,225,540	43,316	1,010,059	84,032	158,716	68,217	230,865
\$20,000 under \$25,000	295,465	601,597	108,090	178,116	123,999	1,479,519	47,541	1,258,669	602.66	193,805	78,422	196,923
\$25,000 under \$30,000.	308,818	670,791	114,554	293,659	117,572	1,558,477	55,149	1,504,734	113.272	450,807	66,188	194,906
\$30,000 under \$40,000	670,464	1,414,117	229,063	515,743	276,918	3,613,314	107,952	2,997,838	234,531	587,712	176,420	710,956
\$40,000 under \$50,000	731,413	1,579,988	282,638	567,679	285,289	4,139,965	123,765	3,443,041	285,947	560,114	184,656	775,404
\$50,000 under \$75,000	1,772,606	3,682,389	661,946	1,951,451	733,395	11,146,424	298,365	9,208,762	670,322	2,059,534	489,851	2,363,469
\$75,000 under \$100,000	1,390,274	2,959,044	622,368	2,156,053	647,613	11,325,942	272,991	9,795,306	640,476	2,353,909	431,610	1,924,225
\$100,000 under \$200,000	2,063,326	4,660,078	929,596	4,893,774	1,091,046	25,006,390	462,155	21,701,322	970,087	5,369,896	712,685	4,261,705
\$200,000 under \$500,000	791,180	1,983,817	437,657	5,559,239	552,366	21,459,530	274,696	19,405,061	468,913	5,472,371	351,461	3,316,711
\$500,000 under \$1,000,000	155,707	421,762	112,574	3,417,093	144,924	9,653,363	81,286	8,700,042	120,304	2,704,785	89,778	1,466,428
\$1,000,000 or more	73,885	209,086	82,565	16,906,961	95,671	16,313,440	58,516	14,166,650	83,374	6,855,792	61,865	3,345,432
Nontaxable refirme total	0000000	000000	000 100	00000	0007	800	200 000	24 040 734	100000			000000

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

					Sales of capital a	Sales of capital assels reported on Form 1040, Schedule D-continued	Form 1040, Sched	dute D-continued				
persiste to exis	Short-terri other forms (2'	Short-term gain from other forms (2119, 4797, etc.)	Short-term loss from other forms (4684, 6781, and 8824)	ss from other 781, and 8824)	Net short-terr S-corp	Net short-term partnership/ S-corp gain	Net short-terr	Net short-term partnership/ S-corp toss	Long	Long-term capital gain	Leng	Leng-term capital loss
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(36)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	120,495	3,300,564	103,767	1,000,846	684,814	16,406,801	372,519	2,951,481	10,064,855	483,427,454	10,100,174	249,339,807
No adjusted gross income	3,124	71,126	3,942	104,755	17,866	954,085	9,362	237,292	154,920	9,755,721	598,024	25,287,032
\$1 under \$5,000	-1,431	-1,247	1,928	7,531	16,251	20,349	6,546	9,252	356,757	669,039	507,136	7,184,519
\$5,000 under \$10,000	*2,183	*9,564	1,336	7,448	14,515	31,168	3,600	24,533	372,359	1,304,064	466,865	6,927,316
\$10,000 under \$15,000	2,524	3,114	1,708	3,378	9,191	15,307	14,206	15,490	424,592	1,407,932	447,185	7,478,879
\$15,000 under \$20,000	5,106	27,062	934	27,459	20,070	24,481	6,289	3,758	418,686	1,648,195	403,967	7,132,536
\$20,000 under \$25,000	7,373	79,626	2,529	1,173	24,536	14,865	12,043	67,131	375,232	1,766,091	368,792	6,380,780
\$25,000 under \$30,000	-1,122	*2,707	3,290	5,689	15,971	25,769	17,110	33,463	351,207	1,968,386	358,958	6,222,102
\$30,000 under \$40,000	7,232	12,029	2,157	9,171	32,113	98,883	15,656	40,698	664,839	3,578,150	700,783	12,230,230
\$40,000 under \$50,000	4,055	3,762	5,382	28,791	30,482	123,459	16,006	21,042	729,689	4,002,130	710,003	11,901,253
\$50,000 under \$75,000	14,778	128,427	12,424	36,449	78,507	298,156	29,988	50,046	1,640,475	12,998,504	1,601,580	28,108,194
\$75,000 under \$100,000	9,412	174,635	7,296	22,955	61,369	165,156	39,882	105,360	1,289,948	15,552,580	1,239,206	22,591,429
\$100,000 under \$200,000	18,437	81,564	19,423	104,792	144,160	804,886	96,643	293,897	2,033,617	48,937,191	1,801,784	43,745,327
\$200,000 under \$500,000	22,988	276,006	14,228	119,169	109,606	1,576,555	58,941	368,712	875,494	67,581,026	691,355	32,746,347
\$500,000 under \$1,000,000	8,807	237,471	9,366	55,735	51,186	1.352,404	23,333	321,195	221,534	49,919,875	139,777	13,861,863
\$1,000,000 under \$1,500,000	3,393	148,252	4,505	51,213	19,116	742,283	8,194	194,625	62,076	27,988,479	31,364	5,134,137
\$1,500,000 under \$2,000,000	1,959	129,615	2,573	21,797	096'6	581,240	3,918	104,651	28,364	18,704,433	12,630	3,321,538
\$2,000,000 under \$5,000,000	3,868	489,999	6,114	94,246	18,783	2,131,335	7,277	334,643	44,988	57,286,990	16,234	4.853,621
\$5,000,000 under \$10,000,000	1,421	313,237	2,373	85,314	6,290	1,662,628	2,060	194,694	12,024	38,278,594	3,166	1,956,490
\$10,000,000 or more	1,285	1,111,122	2,258	213,783	4,843	5,783,792	1,465	531,000	8,052	120,080,072	1,368	2,276,015
Taxable returns, total	98,468	3,114,763	90,198	844,742	603,937	15,635,062	328,670	2,581,711	8,666,888	466,936,615	7,773,277	187,925,714
No adjusted gross income	26	5,480	86	6.884	572	455,765	235	14,481	2,142	2,252,462	1,005	2,323,666
\$1 under \$5,000	I	1	126.	*42	*974	.339	*2,917	*878	159,528	202,331	45,545	234,851
\$5,000 under \$10,000	1	1	9.	.27	*5,707	-11,352	.952	•138	135,867	432,366	101,676	844,403
\$10,000 under \$15,000	I	1	.160	606.	•5,936	.5,045	*4,934	•4,776	207,776	653,113	180,511	2,250,747
\$15,000 under \$20,000	*2,124	*21,873	999.	•17,922	13,794	4.014	*1,489	*891	268,794	982,114	243,449	3,314,783
\$20,000 under \$25,000	*3,382	.5,036	-241	-94°	19.273	13,300	7,814	57,857	304,268	1,320,919	262,476	3,848,260
\$25,000 under \$30,000	•1,099	•1,924	*2.247	*2,643	11,610	10,235	14,040	25,502	278,163	1,458,623	277,816	4,330,904
\$30,000 under \$40,000	*4,823	.10,765	1,860	6,483	24,385	55,489	13,509	36,261	572,598	2,692,824	574,976	8,863,514
\$40,000 under \$50,000	3,304	1,038	*4,755	-16,509	27,845	116,107	14,084	14,591	642,955	3,295,698	637,795	9,694,574
\$50,000 under \$75,000	13,001	125,955	11,479	28,742	73,425	252,888	28,326	32,379	1,555,327	11,585,147	1,533,419	24,932,233
\$75,000 under \$100,000	9.020	158,803	7,242	22,385	29,567	159,430	39,276	100,114	1,261,784	14,549,532	1,221,730	21,213,368
\$100,000 under \$200,000	18,026	79,919	19,159	104,352	141,496	769,199	96,087	268,229	2,026,410	48,293,132	1,797,754	42,559,127
\$200,000 under \$500,000	22,920	275,041	14,162	116,789	109,290	1,554,867	58,804	364,008	874,485	67,366,970	690,727	32,402,702
\$500,000 under \$1,000,000	8,795	237,244	9,347	55,078	51,113	1,344,975	23,306	303,247	221,363	49,806,134	139,689	13,688,028
\$1,000,000 or more	11,918	2,191,685	17,807	465,883	58,949	10,882,056	22,898	1,358,359	155,427	262,045,249	64,709	17,424,556
Nontexable returns, total	22,027	185,801	13,569	156,104	80,876	771,739	43,848	369,771	1,397,967	16,490,838	2,326,898	61,413,893
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Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted	Net long-te sales of co	Net long-term gain from safes of capital assets	Net long-te sales of ca	Net long-term loss from sales of capital assets	Long-term loss carryov	Long-term loss carryover	Long-term g forms (2119	Long-term gain from other forms (2119, 4797, etc.)	Long-term to forms (4684, 6	Long-term loss from other forms (4684, 6781, and 8824)	Net long-ten S-co	Net long-term partnership/ S-corp gain
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(99)	(57)	(58)	(65)	(09)
All returns, total	8,142,706	239,677,920	6,226,226	61,778,335	6,972,761	229,561,762	2,316,533	162,651,509	85,432	1,205,642	1,275,661	118,092,057
No adjusted gross income.	149,900	4,034,513	295,385	4,694,725	442,210	22,793,884	620'62	6,350,530	3,147	124,411	34,724	3,232,651
\$1 under \$5,000	324,882	690,452	269,507	1,529,918	363,348	6.181,764	37,150	306,705	1,927	11,296	18,342	138,982
\$5,000 under \$10,000	326,278	1,097,900	268,600	1,692,887	312,883	5,726,712	48,462	405,074	1,329	11,085	30,809	100,392
\$10,000 under \$15,000	356,352	1,179,345	280,164	1,669,640	288,440	6,466,984	84,008	607,779	1,542	.3,685	25,634	92,043
\$15,000 under \$20,000	322,444	1,173,066	253,439	1,759,634	247,098	6,005,187	. 625'68	787,376	435	14,594	33,685	115,314
\$20,000 under \$25,000.	275,283	1,201,725	210,885	1,237,541	248,512	5,631,791	84,381	735,437	*1,588	•1.608	24,069	148,234
\$25,000 under \$30,000	272,739	1,298,797	224,844	1,489,658	217,883	5,131,961	73,554	870,974	.1,390	*5,081	28,362	177,512
\$30,000 under \$40,000.	510,106	2,322,777	420,005	2,917,588	459,893	10,298,443	151,731	1,445,675	3,126	12,604	50,035	381,363
\$40,000 under \$50,000	563,141	2,921,079	449.273	2,970,485	427,615	9,660,976	131,128	1,173,767	5,366	42,897	65,483	318,306
\$50,000 under \$75,000.	1,309,381	8,807,056	1,015,307	7,222,036	1,025,214	23,791,739	311,438	4,790,374	13,521	51,236	146,722	978,629
\$75,000 under \$100,000	1,025,009	9,673,585	843,823	6,474,654	773,974	19,470,166	257,936	7,207,303	6,939	41,597	149,046	912,540
\$100,000 under \$200,000.	1,682,349	28,304,664	1,118,744	10,860.726	1,297,373	40,249,508	492,878	20,718,570	17,204	133,500	284,323	5,449,779
\$200,000 under \$500,000.	713,572	35,602,602	436,688	8,064,435	630,239	32,307,267	300,690	29,614,948	11,085	154,057	207,704	8.898,699
\$500,000 under \$1,000,000	181,247	25,637,891	91,853	3,405,318	152,343	14,680,345	95,334	20,266,766	6,437	79,898	86,362	8,114,947
\$1,000,000 under \$1,500,000	53,374	14,624,424	20,721	1,188,670	38,375	5,729,408	29,403	9,533,198	2,931	67,915	30,675	5,661,344
\$1,500,000 under \$2,000,000	23,663	9,088,649	9,156	1,024,813	16,305	3,571,697	14,298	6,439,770	1,495	26,638	15,593	4,416,780
\$2,000,000 under \$5,000,000	36,590	25,628,756	13,001	1,866,560	23,068	6,008,657	23,767	18,349,820	3,565	110,999	28,691	16.308,573
\$5,000,000 under \$10,000,000.	9,848	15,848,217	3,126	844,773	5,193	2,602,251	6.818	11,128,713	1,278	68,406	8,825	12,870,597
\$10,000,000 or more	6,549	50,542,421	1,708	864,273	2,796	3,253,022	4,900	21,918,728	1,127	244,133	6,575	49,775,373
Taxable returns, total	6,919,954	229,518,281	4,945,641	49,274,716	5,351,302	174,248,751	1,920,824	153,219,826	74,924	1,021,330	1,142,958	114,415,215
No adjusted gross income	1,273	495,033	518	205,768	1,355	1,462,547	1,670	1,367,369	43	9,159	840	844,310
\$1 under \$5,000	125,594	188,487	32,155	73,673	39,135	218,138	*5,870	*7,201	*971	.63	.5,833	.9,634
\$5,000 under \$10,000	100,180	303,736	60,116	254,111	63,688	654,477	6,749	81,227	9.	*41	15,059	39,817
\$10,000 under \$15,000.	174,039	580,573	117,545	695,156	109,271	1,784,371	25,095	130,196	ı	1	13,163	25,899
\$15,000 under \$20,000.	201,461	704,785	150,264	875,527	145,063	2,835,037	54,186	450,508	*257	*9,154	18,360	56.067
\$20,000 under \$25,000.	216.825	903,420	151,543	869,415	167,859	3,249,103	59,170	427,700	*241	.141	18,662	699'96
\$25,000 under \$30,000.	212,534	951,012	176.433	1,039,788	165,442	3,540,046	51,751	489,969	1,315	*3,951	22,935	156,465
\$30,000 under \$40,000.	444,431	1,775,058	347,768	2,303,636	385,157	7,272,329	118,056	956,789	2,811	8,718	38,012	295,251
\$40,000 under \$50,000	503,008	2,445,239	399,213	2,350,645	381,890	7,916,456	104,086	902,864	*4,754	*24,724	59,391	222,856
\$50,000 under \$75,000	1,244,042	7,857,458	982,666	6,542,541	974,992	20,839,334	278,756	4,121,521	12,741	43,299	140,202	765,614
\$75,000 under \$100,000	996,627	8,928,531	836,048	6,315,019	756,894	17,937,997	249,871	6,755,463	6,901	40,842	145,771	808,776
\$100,000 under \$200,000	1,676,247	27,852,746	1,115,564	10,630,661	1,293,074	39,035,137	490,905	20,463,386	17,031	133,165	280,981	5,252,379
\$200,000 under \$500,000	712,650	35,445,970	436,332	7,992,383	629,562	31,940,804	300,274	29,539,034	11,041	151,064	207,195	8,804,434
\$500,000 under \$1,000,000	181,090	25,576,369	91,797	3,370,186	152,242	14,540,378	95,252	20,237,510	6.424	79.073	86,257	8,065,888
\$1,000,000 or more	129,953	115,509,866	47,681	5,756,210	85,680	21,022,596	79,134	67,289,089	10.388	517,937	90,296	88,971,157
Nontavable returns somi												

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.)

	6									
	Sales of capita	Sales of capital assets reported on Form 1040, Schedule D-cont	on Form 1040, Sc	hedule D-cont		Sale of property	property			
Size of adjusted	Net long-terr S-cor	Net long-term partnership/ S-corp loss	Schedule D	Schedule D capital gain distributions	Net	other than c	ouver man capital assets	Net loss	Total IRA dist	Total taxable IRA distributions
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(68)	(69)	(70)
All returns, total	633,700	7,261,116	7,854,562	13,409,908	857,903	10,473,327	892,031	7,970,811	8,913,846	101,672,181
No adjusted gross income	14,208	1,766,397	220,348	221,986	48,387	853,763	66,863	3,225,921	76,273	927,571
\$1 under \$5,000	17,601	122,831	302,356	194,189	19,345	76,172	24,580	86,612	205,778	458,248
\$5,000 under \$10,000	11,799	41,934	287,904	245,999	23,246	141,739	26,294	56,987	495,980	1,834,902
\$10,000 under \$15,000	16,175	116,979	307,712	307,174	25,592	148,538	16,789	92,083	750,792	3,521,596
\$15,000 under \$20,000	22,751	83,683	330,895	303.003	36,186	224,603	38,808	110,693	789,554	4,098,847
\$20,000 under \$25,000	22,792	77,589	265,031	248,443	36,645	135,070	32,001	203,432	557,535	3,548,389
\$25,000 under \$30,000	26,420	171,191	245,075	196,674	40,166	331,490	23,245	74,459	548,724	3,474,929
\$30,000 under \$40,000.	29,768	154,249	475,031	580,990	57,778	368,278	57,496	196,236	883,464	6,500,389
\$40,000 under \$50,000	39,667	217,031	547,998	579,113	57,977	512,905	36,861	137,799	813,974	7,396,669
\$50,000 under \$75,000.	89,977	305,816	1,241,414	1,672,985	124,239	873,817	116,359	369,107	1,597,750	19,115,159
\$75,000 under \$100,000	72,519	293,887	972,865	1,448,029	91,009	929,888	99,700	325,214	932,878	15,249,532
\$100,000 under \$200,000	138,459	899,946	1,591,942	2,860,512	144,268	1,748,164	156,460	716,408	978,836	22,496,039
\$200,000 under \$500,000	85,059	716,577	748,699	1,936,919	94,135	1,515,230	114,419	672,288	222,720	9,349,344
\$500,000 under \$1,000,000	27,223	642,664	191,382	846,248	30,945	587,895	45,151	458,878	38,651	2,137,026
\$1,000,000 under \$1,500,000	8,098	353,340	51,934	374,709	9,800	343,100	13,917	230,339	9,151	551,889
\$1,500,000 under \$2,000,000.	3,431	168,405	23,487	228,627	4,737	216,133	6,845	196,772	4,174	314,451
\$2,000,000 under \$5,000,000	5,594	381,579	35,486	504,734	8,642	524,756	11,222	330,336	5,555	416,183
\$5,000,000 under \$10,000,000	1,364	218,107	9,179	206,977	2,574	323,236	2,992	188,784	1,274	134,122
\$10,000,000 or more.	962	528,910	5,824	452,597	2,233	618,549	2,029	298,464	782	146,896
Taxable returns, total	538,863	5,872,724	6,668,400	12,220,783	657,566	8,720,092	692,633	4,080,542	7,142,912	92,291,485
No adjusted gross income.	443	1,106,974	923	6,534	544	93,498	412	70,569	201	18,443
\$1 under \$5,000	1	1	89,323	54,035	.35	*261	*2,975	.63	.5,942	060'9.
\$5,000 under \$10,000	-2,029	*10,402	87,269	82,212	*5,522	*29,153	*4,849	*3,423	53,241	243,587
\$10,000 under \$15,000	*5,671	*4,765	128,525	149,989	6,651	61,697	*4,239	.5,763	343,135	1,571,928
\$15,000 under \$20,000	13,709	12,824	216,747	188,516	15,434	58,239	20,112	28,176	477,318	2,301,429
\$20,000 under \$25,000	14,018	33,655	212,243	197,183	18,400	62,253	15,680	79,360	452,817	2,968,114
\$25,000 under \$30,000	18,440	43,724	204,299	157,783	22,593	212,549	12,482	62,743	478,255	3,056,691
\$30,000 under \$40,000	21,496	105,652	409,446	492,547	45,933	262,377	48,348	158,380	805,185	6,021,785
\$40,000 under \$50,000	38,044	186,482	504,896	508,472	45,326	419,034	30,484	33,446	781,384	7,100,599
\$50,000 under \$75,000	84,365	258,057	1,201,966	1,579,461	113,392	800,322	103,690	275,603	1,561,760	18,582,941
\$75,000 under \$100,000	71,005	278,547	959,895	1,415,797	88,005	865,948	98,241	306,488	924,041	14,932,220
\$100,000 under \$200,000	138,252	881,616	1,587,691	2,844,052	142,895	1,738,876	154,856	704,647	977,613	22,460,705
\$200,000 under \$500,000	84,922	696,341	748,042	1,931,573	93,962	1,505,452	114,191	662,064	222,472	9,334,265
\$500,000 under \$1,000,000	27,199	617,243	191,273	845,182	30,903	585,617	45,095	447,649	38,627	2,135,817
\$1,000,000 or more	19,270	1,636,443	125,863	1,767,448	27,971	2,024,815	36,980	1,242,166	20.920	1,556,871
Nontaxable returns, total	94,837	1,388,391	1,186,161	1,189,125	200,337	1,753,235	199,398	3,890,269	1,770,934	9,380,695
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.)

(Al ligales are estimates based on salli	pies-illiditey all	וטחוווט מוב ווו וווסס										
		Pensions	Pensions and annuities			Rent	nt			Royalty	alty	
Size of adjusted	F	Total	Tax	Taxable	N incc	Net income	Net loss (includes nondeductible loss)	includes tible loss)	Net	et ome	Net	~ 0
gross income	Number of retums	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of retums	Amount
	(71)	(72)	(73)	(74)	(75)	(73)	(77)	(78)	(62)	(80)	(81)	(82)
All returns, total	25,130,018	627,664,241	23,123,390	394,285,849	4,078,981	50,640,786	4,731,529	44,672,209	1,296,467	12,421,989	31,654	186,747
No adjusted gross income	280,197	4,753,704	161,559	1,470,868	97,748	1,214,772	212,741	4,308,957	32,292	295,767	1,364	7,325
51 under \$5,000	629,639	4,663,960	617,619	1,582,848	113,614	343,268	89,757	769,318	39,674	64,776	.163	*313
\$5,000 under \$10,000	1,408,056	10,907,039	1,359,227	7,176,833	194,436	687,792	132,763	1,044,309	58,375	129.855	*892	-45
\$10,000 under \$15,000	2,078,368	21,871,313	2,015,731	16,563,645	231,589	1,073,476	141,285	913,317	53,125	178,670	869.	1,707
\$15,000 under \$20,000	2,167,099	28,087,050	2,100,237	21,954,819	240,471	1,453,446	175,980	1,305,783	66,975	212,182	.35	.543
\$20,000 under \$25,000	1,619,745	25,028,810	1,560,629	18,738,307	198,669	1,149,329	201,041	1,336,799	53,175	131,508	*2,096	*9,651
525,000 under \$30,000	1,442,406	24,006,143	1,371,182	19,055,547	159,947	965,787	204,887	1,322,236	61,388	168,800	1,917	*17,217
\$30,000 under \$40,000	2,607,768	46,741,639	2,458,423	36,521,756	339,916	2.053,467	418,882	3,301,069	84,502	411,058	*3,911	*28,186
\$40,000 under \$50,000	2,218,421	49,519,986	2,045,615	35,705,441	320,204	2,232,680	372,241	3,014,845	97,205	284,537	.935	*2,138
\$50,000 under \$75,000	4,501,562	124,391,933	4,161,236	85,100,572	699,465	5,148,899	893,931	7,265,957	202,180	919,855	8.089	*19,816
575,000 under \$100,000	2,764,633	92,444,004	2,414,052	59,281,955	439,014	4,938,200	664,264	5,158,768	154,221	800,048	4 6	:
\$100,000 under \$200,000	2,687,416	126,894,310	2,264,799	67,835,343	641,303	9,804,827	829,724	7,991,656	224,008	2,151,053	6,951	57,865
\$200,000 under \$500,000	612,480	47,907,569	472,215	17,742,320	285,288	9,426,709	303,731	4,418,941	105,267	2,276,133	3,490	24.484
\$500,000 under \$1,000,000	102,425	10,926,365	75,474	3,102,608	73,488	4,086,929	58,291	1,198,954	32,933	1,237,396	447	4.004
\$1,000,000 under \$1,500,000	25,855	3,164,537	19,839	779,179	17,886	1,630,710	14,323	451,218	10,673	734,844	206	2,715
\$1,500,000 under \$2,000,000	11,022	1,736,493	8,199	437,944	8,813	999,065	5,996	200,074	5,109	404,362	101	857
\$2,000,000 under \$5,000,000	16,447	2,678,075	12,394	739,556	12,395	1,852,581	8,339	377,696	9,643	851,592	230	3,919
\$5,000,000 under \$10,000,000	3,926	986,061	2,986	242,735	2,931	751,757	2,070	131,094	3,135	433,361	17	904
\$10,000.000 or more	2,553	955,247	1,974	253,573	1,804	827,092	1,281	161,219	2,585	736,193	59	5,056
Taxable retums, total	20,160,943	572,008,551	18,460,015	361,181,498	3,182,187	45,516,761	3,703,132	32,879,731	1,072,187	11,633,111	27,448	157,007
No adjusted gross income	805	72,973	731	31,726	717	88,757	744	80,784	387	34,173	•120	102
\$1 under \$5,000	12,857	23,200	12,857	20,557	*2,643	*3,750	226.	*608	*3,885	1,794	ę,	.307
\$5,000 under \$10,000	166,238	1,078,155	166,238	1,041,839	20,887	62,159	13,390	36,118	•7,594	*4,503	ı	1
\$10,000 under \$15,000	1,033,271	10,172,979	1,010,069	8,683,397	91,213	492,676	45,052	209,660	23,570	110,332	1	ı
\$15,000 under \$20,000	1,368,775	18,094,439	1,335,575	14,801,079	120,033	741,046	80,095	566,463	40,664	133,821	ů.	•10
\$20,000 under \$25,000	1,298,445	20,518,735	1,256,218	16,080,276	143,644	813,570	116,976	671,568	42,056	103,118	1,945	•1.669
\$25,000 under \$30,000	1,239,288	21,639,768	1,183,112	17,396,161	112,991	965,995	127,961	770,041	47,654	156,099	*1,878	•17,148
\$30,000 under \$40,000	2,348,151	43,361,671	2,229,642	34,413,291	265,903	1,635,240	318,736	2,114,660	72,206	369,071	*2,974	*16,175
\$40,000 under \$50,000	2,082,037	47,523,737	1,936,598	34,607,018	281,474	1,946,066	310,186	2,366,108	93,911	262,224	.935	*2,138
\$50,000 under \$75,000	4,407,971	122.763.658	4.078.828	84,208,333	669,543	4,934,053	825,573	6,391,896	197,732	892,138	**8,042	*19,738
\$75,000 under \$100,000	2,748,230	91,995,952	2,399,332	59,097,334	433,095	4.856.232	642,225	4,824,009	150,295	766,497	:	:
\$100,000 under \$200,000	2,680,725	126,467,270	2,258,306	67,526,571	637,808	9,725,984	827,578	7,929,094	223,124	2,135,405	6,951	57,865
\$200,000 under \$500,000	611.920	47,859,948	471,731	17,721,945	284,994	9,409,017	303,421	4,405,853	105.090	2,270,949	3,486	24,446
\$500,000 under \$1,000,000.	102,365	10,919,089	75,421	3,099,969	73,439	4,083,303	58,234	1,193,753	32,897	1,236,984	447	4.004
\$1,000,000 or more	59,765	9.516,977	45,358	2,452,001	43,802	6,056,911	31,984	1,319,116	31,121	3,156,003	664	13,405
Nontaxable returns, total	4,969,075	55,655,690	4,663,375	33,104,351	896,794	5,124,025	1,028,397	11,792,479	224,280	788,878	4,206	29,740
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.)

Particular   Par			Farm	rental			Total range by	and rovaltv			Padage di and	C Compration	
Number of   Amount   Number		N Sing		2 9	et ss	Noni			et	Jul	let ome		et Ss
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	size or adjusted gross income	Number of returns		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount
1,10,10,10,10,10,10,10,10,10,10,10,10,10		(83)	(84)	(85)	(98)	(87)	(88)	(68)	(06)	(91)	(92)	(63)	(94)
25,2500         12,232	All returns, total	500,587	3,757,428	126,185	703,622	5,370,773	65,850,060	4,380,365	38,465,692	4,738,228	398,690,527	2,498,144	82,697,364
25,000         43,000<	No adjusted gross income	10,498	52,289	12,243	126,328	122,142	1,495,038	221,095	4,184,375	61,390	2,288,735	257,404	32,374,142
13,144   13,455   10,405   25,005   25,005   23,045   14,040   10,050   23,045   14,040   10,050   23,040   10,050   23,040   10,050   23,040   2	\$1 under \$5,000	22,826	43,930	1,237	*4,968	167,135	448,896	86,572	628,634	75,099	280,032	68,530	1,033,919
3.3.44         1.4.406         1.6.206         1.9.8.977         1.9.7.572         1.4.406         1.9.9.90         1.13.4.40         0.1.00         0.9.00           2.3.8.61         1.3.2.67         -6.5.20         2.3.5.87         1.3.2.50         1.3.2.50         1.3.2.50         1.3.2.50         1.3.2.50         1.3.2.60<	\$5,000 under \$10,000	36,904	133,351	*8,017	*40,237	269,622	937,859	135,777	991,080	100,520	534,617	81,813	780,528
9,12,99         7,12,561         7,6540         7,6540         7,6540         7,6540         7,6540         7,12,507         7,12,5		33,144	124,876	10,406	22,626	294,877	1,372,512	144,046	850,793	121,162	871,130	87,637	1,122,190
20.861         13.65.70         4.873         9.9283         11.26.260         127.463         127.463         127.463         127.463         127.463         127.463         127.463         127.263         129.403         127.1463         127.463         127.263         128.493         127.463         127.463         127.263         128.493         127.263         128.493         127.263         128.493         127.263         128.493         127.263         128.493         127.263         128.493         127.263         128.493         127.263         128.493         127.263         128.493         127.263         128.493         127.263         128.493         127.263         128.493         127.263         128.493         127.263         128.493         127.263         128.493         127.263         127.263         128.493         127.263         127.263         128.493         128.263         127.263         128.493         127.263         128.263         127.263         128.263         128.263         128.263         128.263         128.263         128.263         128.263         128.263         128.263         128.263         128.263         128.263         128.263         128.263         128.263         128.263         128.263         128.263         128.263 <t< td=""><td>\$15,000 under \$20,000</td><td>51,299</td><td>275,618</td><td>.6,540</td><td>*16,276</td><td>331,391</td><td>1,919,778</td><td>175,164</td><td>1,132,408</td><td>159,709</td><td>1,492,186</td><td>81,386</td><td>745,119</td></t<>	\$15,000 under \$20,000	51,299	275,618	.6,540	*16,276	331,391	1,919,778	175,164	1,132,408	159,709	1,492,186	81,386	745,119
29900         177,567         4807         275,547         275,659         175,657         4807         275,547         275,650         190,200         190,204         190,009         191,410         190,009         191,410         190,009         191,410         190,009         191,410         190,009         191,410         190,009         191,410         190,009         191,410         190,009         191,410         190,009         191,410         190,009         191,410         190,009         191,410         190,009         191,410         190,009         191,410         190,009         191,410         190,009         191,410         190,009         191,410         190,009         191,410         190,009         190,00	\$20,000 under \$25,000	26,851	136,570	*4,873	059'6.	261,282	1,395,469	199,965	1,271,457	137,662	1,384,409	64,195	629,704
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	\$25,000 under \$30,000	29,976	172,657	*4,807	*25,947	235,874	1,292,630	199,430	1,307,049	134,183	1,763,137	85,490	803,789
13.557   13.556   17.656   24.52   153.256   411.20   256.61.71   267.7050   264.71   264	\$30,000 under \$40,000	41,560	305,220	7,926	47,723	439,963	2,727,896	411,690	3,059,142	261,297	3,500,999	180,587	1,688,509
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	\$40,000 under \$50,000	30,099	153,659	7,868	21,256	411,038	2,646,712	372,603	2,843,913	289,700	4,979,403	147,297	1,589,451
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	\$50,000 under \$75,000	65,512	439,496	24,523	153,523	882,322	6,401,098	887,226	6,870,795	667,672	11,583,166	376,177	3,743,216
59.217         69.0027         16,226         72,827         69.0713         12,664,74         69.472         8,523,600         106,375         45,587,010         461,646           1.97.28	\$75,000 under \$100,000	73,577	712,374	14,170	90,584	608,803	6,308,614	656,385	4,890.222	603,208	13,729,201	297,483	3,114,147
19,155   1,151,510,510   1,17,1510   1,151,510   1,151,7120   1,151,510   1,	\$100,000 under \$200,000	59,217	897,027	16,320	72,627	830,713	12,669,474	681,472	5,823,800	1,066,375	45,587,010	461,646	6,791,579
1.00   1.00	\$200,000 under \$500,000	*19,125	310,360	*7,256	**71,878	354,680	11,737,729	150,288	2,537,500	714,817	81,682,638	209,192	7,048,829
***         *** <td>\$500,000 under \$1,000,000</td> <td>:</td> <td>:</td> <td>•</td> <td>:</td> <td>95,318</td> <td>5,295,936</td> <td>36,291</td> <td>928,322</td> <td>212,182</td> <td>59,508,543</td> <td>53,300</td> <td>4,279,592</td>	\$500,000 under \$1,000,000	:	:	•	:	95,318	5,295,936	36,291	928,322	212,182	59,508,543	53,300	4,279,592
1.2.287         1.399.452         4,103         173,405         25,171         195,00,41         8,072               1,2287         2,593         1,183,296         6,231         337,895         37,424         48,522,50         14,084               5,234         1,183,296         15,132         3,428         44,294         14,084                 3,518         1,183,296         37,424         48,522,50         14,084               3,518         1,183,296         1,183,29         37,422         37,424         41,284         1,183,23         47,947,343         37,434	\$1,000,000 under \$1,500,000		:	:	•	25,201	2,356,157	9,352	334,054	56,348	29,310,977	16,234	1,955,663
<td>\$1,500,000 under \$2,000,000.</td> <td>*</td> <td>:</td> <td>:</td> <td>:</td> <td>12,287</td> <td>1,399,452</td> <td>4,103</td> <td>173,405</td> <td>25,171</td> <td>19,510,041</td> <td>8,072</td> <td>1,292,469</td>	\$1,500,000 under \$2,000,000.	*	:	:	:	12,287	1,399,452	4,103	173,405	25,171	19,510,041	8,072	1,292,469
5.234         1,58,298         1,566         159,725         8,888         24,30,4391         4,424             3,618         1,563,884         1,566         159,725         8,888         24,10,434         4,424             3,618         1,563,884         1,563,884         1,561,133         6,421         4,784,343         3,192               3,618         1,563,884         1,563,884         1,51,123         4,224         4,724,474	\$2,000,000 under \$5,000,000	:	:		:	19,270	2,697,628	6,231	327,895	37,424	48,532,570	14,084	4,064,038
<td>\$5,000,000 under \$10,000,000.</td> <td>•</td> <td>:</td> <td>*</td> <td>•</td> <td>5,234</td> <td>1,183,298</td> <td>1,586</td> <td>159,725</td> <td>8,888</td> <td>24,304,391</td> <td>4,424</td> <td>2,773,146</td>	\$5,000,000 under \$10,000,000.	•	:	*	•	5,234	1,183,298	1,586	159,725	8,888	24,304,391	4,424	2,773,146
380,770         3.287,723         88,773         507,476         4,224,741         596,282,232         4,432,254         77,22,255         4,129,642         77,250         1,648         77,16,80         1,772,574         1,772,574         1,72,774         1,72,774         1,72,774         1,2678         1,648         77,186         1,772,574         1,544         1,2678         33,671         30,266         1,648         77,186         1,772,574         1,544         1,2678         33,671         30,266         1,278         1,648         77,186         1,772,574         1,2678         33,671         30,266         1,2703         1,278         1,648         77,186         1,277         1,278         44,188         27,4139         30,266         1,2703         1,278         44,188         27,4139         30,266         1,2703         1,278         30,266         1,27,419         1,27,222         44,188         27,4139         30,276         1,27,49         1,27,49         1,27,222         44,188         27,4139         30,276         1,27,49         1,27,49         1,27,222         44,188         27,4139         30,276         1,27,49         1,27,49         1,27,222         44,188         27,4139         30,276         1,27,49         1,27,222         27,4139         <	\$10,000,000 or more	:	:	:	:	3,618	1,563,884	1,088	151,123	5,421	47,847,343	3,192	6,867,334
"26         "367         "367         "458         "458         "458         1,648         718,882         1,921           "3,807         "6,549         "6,543         "5,543         "5,543         "6,545         "455         14,682         34,942         5,837           "6,295         "6,592         "75,154         12,678         33,671         30,286         12,098         12,139         36,516         12,898         12,703           "6,295         "4,970         "14,768         12,1294         660,698         44,138         214,139         36,516         12,896         12,703           "6,296         "4,873         "9,650         198,594         1,074,916         77,252         445,692         92,480         738,093         30,923           "22,707         118,748         "4,873         "9,650         1,074,916         177,262         445,692         92,480         738,073         30,923           22,707         118,748         "4,873         "10,74,916         1,074,916         10,229,38         441,38         214,139         36,316         74,476         10,74,916         10,74,916         11,74,949         11,918,919         10,74,919         10,74,916         11,74,919         11,74,919 <t< td=""><td>Taxable returns, total</td><td>380,770</td><td>3,287,723</td><td>89,773</td><td>507,476</td><td>4,224,741</td><td>59,628,232</td><td>3,343,234</td><td>27,422,255</td><td>4,129,842</td><td>390,150,786</td><td>1,772,574</td><td>44,048,715</td></t<>	Taxable returns, total	380,770	3,287,723	89,773	507,476	4,224,741	59,628,232	3,343,234	27,422,255	4,129,842	390,150,786	1,772,574	44,048,715
	No adjusted gross income	.26	-367	.3	-75	984	119,472	828	72,780	1,648	718,882	1,921	1,336,335
7.367         4.9492         -	\$1 under \$5,000	ı	1	1	ı	-5,557	-5,543	6.	*455	14,682	34,942	5,837	7,484
16,295         56,592         *4,970         *14,768         121,294         650,998         44,138         214,139         58,315         389,675         24,719           30,056         21,1890         *941         *967         177,286         1,074,916         77,252         445,692         92,480         738,093         30,923           22,707         119,448         *4,873         *9650         198,594         1,074,916         77,252         445,692         97,4151         27,546         30,923         30,	\$5,000 under \$10,000	.3,807	-8,492	1	1	30,287	75,154	12,678	33,671	30,256	128,580	12,703	140,044
22,707         119,748         *941         *967         1,074,916         77,222         445,692         92,480         738,093         30,923           22,707         119,748         *4,873         *9650         198,594         1,074,916         174,228         745,648         87,4151         27,545           25,230         156,319         *7,847         *25,689         173,468         97,948         119,199         666,093         91,218         97,151         27,548           25,230         155,46         *2,847         *2,201,318         174,622         2,014,256         190,546         2,307,516         121,759           29,399         152,846         *2,518         *2,1166         370,581         2,350,005         308,872         2,240,804         235,736         3,963,229         119,177           43,557         23,902         24,518         850,264         6,166,241         818,161         6,089,726         10,277,497         333,034           172,577         700,760         14,170         90,584         60,333         6,190,199         634,360         1,649,465         5,174,97         333,034           ************************************	\$10,000 under \$15,000	16,295	56,592	*4.970	*14,768	121,294	650,998	44,138	214,139	58,315	389,675	24,719	199,201
22,707         119,748         7,873         9,650         196,594         1,029,948         119,191         666,033         91,218         974,151         27,545           25,230         158,319         3.347         2.5689         173,468         978,618         124,228         743,648         83,203         1,068,674         42,834           37,557         239,733         6,964         46,791         354,672         2,201,318         314,682         2,014,256         190,546         2,307,516         121,759           29,839         152,2846         5,519         22,1166         370,561         2,201,318         314,682         2,014,256         190,546         2,307,516         121,759           10,27,47         432,026         24,518         850,264         6,168,241         818,161         6,083,728         10,273,96         359,705         119,077           11,10         72,577         896,309         16,320         12,583,025         673,405         6,744,65         591,702         13,535,034         458,743           11,10         896,309         16,320         11,14,939         150,093         2,527,494         11,45,023         13,144         11,45,023         13,210         45,486,301         45,486,301	\$15,000 under \$20,000	30,058	211,890	*941	196*	177,288	1,074,916	77,252	445,692	92,480	738,093	30,923	182,955
25,230         156,319         *3,847         *25,689         173,468         978,618         124,228         743,648         83,203         1,068,674         42,834           37,557         239,793         6,964         46,791         354,672         2,201,318         314,682         2,014,256         190,546         2,307,516         121,759           29,839         152,846         5,919         *21,166         370,561         2,201,318         314,682         2,014,256         190,546         2,307,516         121,759           10,27,47         432,026         24,518         153,519         850,264         6,168,241         818,161         6,089,728         616,553         10,277,497         333,034           10,27,47         14,170         90,584         6,09,199         634,350         4,549,465         591,702         13,535,034         458,743           10,90,90         *36,909         *14,170         90,584         17,683,052         679,494         714,399         714,399         714,396         5,754,936         45,397,594         458,743           ************************************	\$20,000 under \$25,000	22,707	119,748	*4,873	059'6.	198,594	1,029,948	119,919	666,093	91,218	974,151	27,545	245,152
37,57         239,793         6,964         46,791         35,672         2,201,318         314,682         2,014,256         190,546         2,307,516         121,759           29,839         152,846         -5,919         -21,166         370,561         2,350,005         308,872         2,240,804         235,736         3,969,229         119,077           72,577         700,760         14,170         90,584         600,303         6,190,199         634,350         4,549,465         591,702         13,535,034         285,774           89,207         16,320         72,627         826,374         12,583,052         679,403         5,754,936         10,63,932         45,397,594         458,774           109         -109         -200,303         6,190,199         634,350         4,549,465         591,702         13,535,034         285,774           109         -200,980         -7,247         -7,247         17,14,939         150,093         2,527,494         714,349         81,531,568         208,592           100	\$25,000 under \$30,000	25,230	158,319	*3,847	.25,689	173,468	979,618	124,228	743,648	83,203	1,068,674	42,834	329,408
29,839         152,846         -5,919         -21,166         370,561         2,350,005         308,872         2,240,804         235,736         3,969,229         119,077           64,359         432,026         24,518         153,519         850,264         6,168,241         818,161         6,089,728         616,553         10,277,497         333,034           72,577         700,760         14,170         90,584         600,303         6,190,199         634,350         4,549,465         591,702         13,535,034         285,774           85,207         896,309         16,320         72,627         826,374         12,583,052         679,403         5,754,936         10,63,832         45,397,594         458,743           109         109         10,309,980         17,44,939         150,093         2,527,494         714,349         81,631,368         208,592           11         11         11         11,146,023         150,993         2,527,494         11,145,023         133,214         169,493,251         45,936           11         11         11         11,146,023         1,146,032         6,221,828         1,037,130         11,045,438         869,397,71         1725,71	\$30,000 under \$40,000	37,557	239,793	6,964	46,791	354,672	2,201,318	314,682	2,014,256	190,546	2,307,516	121,759	853,227
64,359         432,026         24,518         153,519         850,264         6,168,241         818,161         6,089,728         616,553         10,277,497         333,034           72,577         700,760         14,170         90,584         600,303         6,190,199         634,350         4,549,465         591,702         13,535,034         285,774           59,207         96,909         16,320         72,627         826,374         12,583,052         679,403         5,754,936         1,063,832         45,397,594         458,743           109         109         10,309,980         17,247         11,144,939         150,093         2,527,494         714,349         81,531,568         208,592           10         10         10         11,146,032         5,291,904         36,247         2,527,494         714,349         81,531,568         208,592           10         10         10         11,46,032         5,291,904         36,247         1,145,023         133,214         169,493,251         45,936           10         10         10         10         10         1,146,032         6,221,828         1,037,130         11,045,023         85,937,71         725,571	\$40,000 under \$50,000	29,839	152,846	*5,919	.21,166	370,581	2,350,005	308,872	2,240,804	235,736	3,969,229	119,077	1,086,909
7.2.577         700,766         14,170         90,584         600,303         6,190,199         634,356         4,549,465         591,702         13,535,034         285,774           59,207         896,909         16,320         72,627         826,374         12,583,052         679,403         5,754,936         1,063,832         45,397,594         458,743           ************************************	\$50,000 under \$75,000	64,359	432,026	24,518	153,519	850,264	6,168,241	818,161	6,089,728	616,553	10,277,497	333,034	2,719,685
59,207         896,909         16,320         72,627         826,374         12,583,052         679,403         5,754,936         1,063,832         45,397,594         458,743           ************************************	\$75,000 under \$100,000	72,577	700,760	14,170	90,584	600,303	6,190,199	634,350	4,549,465	591,702	13,535,034	285,774	2,746,645
"19,109         "36,998         "7,247         "71,639         354,261         11,714,939         150,093         2,527,494         714,349         81,531,368         208,592         208,592         208,592         208,592         208,407         208,407         212,109         59,486,301         53,174         53,174         45,936         71,45,023         133,214         169,493,251         45,936         45,936         45,936         108,493,251         45,936         11,446,032         6,221,828         1,037,130         11,043,438         8,539,741         725,571         25,571         22,541         22,544         11,043,438         22,344         11,043,438         8,539,741         725,571         22,541         22,541         22,544         11,043,438         22,344         23,443         23,443         22,551         22,551         22,541         23,443         24,63,636         24,53,64         22,551         22,541         24,63,64         24,54,64         24,5	\$100,000 under \$200,000	59,207	896,909	16,320	72,627	826,374	12,583,052	679,403	5,754,936	1,063,832	45,397,594	458,743	6,351,021
95,291,904 36,247 924,072 212,109 59,466,301 53,174 5,174	\$200,000 under \$500,000	•19,109	086,900**	**7,247	*71,639	354,261	11,714,939	150,093	2,527,494	714,349	81,631,368	208,592	6,852,295
	\$500,000 under \$1,000,000	:	:	:	:	95,243	5,291,904	36,247	924,072	212,109	59,486,301	53,174	4,184,581
119,817 468,704 36,412 196,146 1,146,032 6,221,828 1,037,130 11,043,438 608,385 8,539,741 725,571 725,571	\$1,000,000 or more	:	:	•	:	65,571	9,192,925	22,344	1,145,023	133,214	169,493,251	45,936	16,813,776
	Nontaxable returns, total	119,817	469,704	36,412	196,146	1,146,032	6,221,828	1,037,130	11,043,438	608,385	8,539,741	725,571	38,648,649

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

			Estate and trust				Farm		Unempl	Unemployment
Size of adjusted	Neti	Net income	Net loss	loss	Net in	Net income	Net	Net loss	adilloo .	IISAUOII
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(36)	(96)	(62)	(86)	(66)	(100)	(101)	(102)	(103)	(104)
All returns, total	507,008	15,436,171	35,710	1,435,566	588,823	7,371,027	1,416,076	20,610,232	9,094,911	32,740,272
No adjusted gross income	9,394	155,477	4,923	552,034	21,115	325,371	112,842	3,731,131	32,793	137,920
\$1 under \$5,000.	13,282	28,285	*352	*242	44,908	100,067	32,150	319,026	271,857	444,791
\$5,000 under \$10,000	19,344	56,803	*971	*1,252	39,815	186,691	66,739	680,426	797,325	2,166,890
\$10,000 under \$15,000	23,631	128,198	.223	151	40,069	260,232	70,625	854,443	1,017,041	3,451,314
\$15,000 under \$20,000.	22,378	141,317	1,906	*14,194	27,123	261,292	89,792	941,164	1,032,107	3,488,802
\$20,000 under \$25,000	11,616	44,888	*1,636	*4,156	31,953	356,482	72,122	707,778	820,699	2,946,905
\$25,000 under \$30,000	14,345	67,908	۷.	*3,346	35,896	401,263	67,373	619,804	667,732	2,521,664
\$30,000 under \$40,000	36,596	286,158	**2,851	**2,348	63,110	690,362	178,635	1,735,792	1,045,515	3,979,881
\$40,000 under \$50,000	42,328	334,299	*	*	49,927	495,545	116,269	1,246,290	823,189	3,209,251
\$50,000 under \$75,000	81,600	900,778	926	2,019	109,678	1,475,498	246,425	2,507,274	1,372,632	5,130,767
\$75,000 under \$100,000	55,107	514,588	3,653	1,186	53,988	787,615	163,335	2,074,689	723,546	2,848,099
\$100,000 under \$200,000	99,326	1,916,516	7,032	51,199	49,216	1,021,689	139,153	2,180,306	430,789	2,125,314
\$200,000 under \$500,000	47,328	2.068.614	6,430	51,259	19,992	**772,978	41,019	1,390,904	**59,688	**288,672
\$500,000 under \$1,000,000	16,529	1,695,890	1,810	60,197	:	:	12,090	663,997	:	:
\$1,000,000 under \$1,500,000	5,336	1,103,936	604	54,656	788	64,805	3,138	195,878	:	*
\$1,500,000 under \$2,000,000	2,313	463,023	462	23,642	364	36,976	1,461	143,318	:	:
\$2,000,000 under \$5,000,000	4,191	1,625,896	966	120,671	999	70,730	2,006	334,725	:	:
\$5,000,000 under \$10,000,000	1,352	1,026,285	394	64,570	128	27,110	548	127,247	:	:
\$10,000,000 or more	1,010	2,901,083	502	428,443	88	36,321	354	156,040	*	*
Taxable returns, total	441,882	14,937,313	25,408	901,846	367,934	5,254,511	1,001,564	13,260,799	5,895,339	22,433,830
No adjusted gross income	226	29,519	91	64,514	223	27,849	418	52,287	9.	
\$1 under \$5,000	*6,525	*11,335	1	1	*951	47	*951	*169	20,968	23,897
\$5,000 under \$10,000	*5,814	*23,436	1	ı	*6,642	*36,196	9,503	55,236	95,632	228,707
\$10,000 under \$15,000	14,335	88,257	1	ı	10,167	75,626	17,574	156,410	412,865	1,371,383
\$15,000 under \$20,000	13,310	009'06	1	1	7,592	39,501	42,344	410,799	504,078	1,728,548
\$20,000 under \$25,000	*8,010	*15,197	*1,632	*2,910	17,806	127,658	45,692	372,041	468,742	1,670,200
\$25,000 under \$30,000	12,739	44,317	1	1	19,516	144,618	44,662	308,787	422,340	1,559,452
\$30,000 under \$40,000	35,541	286,097	**944	**485	44,165	481,167	139,922	1,232,446	761,734	3,000,748
\$40,000 under \$50,000	37,117	232,621	*	:	40,490	383,772	100,909	1,047,428	908,769	2,739,952
\$50,000 under \$75,000	77,059	816,721	*944	1,950	96,635	1,215,855	238,021	2,408,554	1,299,150	4,856,855
\$75,000 under \$100,000	54,069	510,728	.3,640	.558	52,548	695,695	162,271	2,043,047	721,935	2,844,650
\$100,000 under \$200,000	99,206	1,914,901	966'9	49,523	49,195	1,019,962	138,771	2,172,713	430,431	2,120,956
\$200,000 under \$500,000.	47,219	2,062,121	6,399	47,019	**19,971	**772,531	40,946	1,382,737	**59,651	**288,470
\$500,000 under \$1,000,000	16,518	1,692,492	1,804	60,083	*	*	12,080	661,363	:	:
\$1,000,000 or more	14,194	7,118,969	2,955	674,806	2.031	234,035	7,501	956,781	•	
Nontaxable returns, total	65,127	498,857	10,302	533,720	220,889	2,116,516	414,512	7,349,433	3,199,573	10,306,441
Footnotes at end of table.										

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

		Social sec	Social security benefits					Otheri	Other income			
	1	Total	Ta	Taxable	Foreign	Foreign eamed			9		Net oper	Net operating loss
Size of adjusted					income	income exclusion	Neti	Net income	Net	Net loss		
gross income	Number of retums	Amount	Number of retums	Amount	Number of retums	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)
All returns, total	14,759,589	231,873,220	11,691,859	110,462,387	295,313	15,446,376	5,532,206	31,965,345	359,344	8,767,872	829,838	75,011,556
No adjusted gross income	162,539	2,137,048	230	3,837	68,084	2,845,066	91,335	814.288	158,083	5,005,203	444,742	66,320,668
\$1 under \$5,000	502,777	6,315,962	12,888	35,533	44,553	1,908,409	247,620	357,663	5,216	68,378	82,032	580.272
\$5,000 under \$10,000	690,904	8,889,131	12,961	63,072	13,557	777,768	268,303	654,677	7,093	39,815	57,365	415,511
\$10,000 under \$15,000	900,961	12,808,725	45.722	174,282	10,363	630,136	272.152	722,322	3,373	35,221	35,527	361,761
\$15,000 under \$20,000.	903,809	13,515,682	263,612	292,331	19,834	802,921	282,523	894,339	6,612	137,771	29,626	276.620
\$20,000 under \$25,000	1,059,012	16,228,719	862,766	1,291,194	.6.251	*332,756	295,670	892,673	13,065	76,437	12,571	119,144
\$25,000 under \$30,000	1,127,889	17,312,157	1,082,344	2,595,633	6,961	362,370	263,755	876,136	13,339	105,557	15,447	203,900
\$30,000 under \$40,000.	1,886,404	28,080,342	1,886,404	8,479,384	16,705	890'696	477,498	1,520,185	24,449	158,985	32,498	355.076
\$40,000 under \$50,000	1,479,795	21.869,091	1,479,795	11,633,412	14,126	835,606	454,324	1,192,535	21,503	146,553	14,750	209.971
\$50,000 under \$75,000	2,792,896	43.002,845	2,792,896	33,547,931	23,505	1,296,815	1,013,580	3,190,922	21,074	158,543	35,635	644,547
\$75,000 under \$100,000	1,421,880	25,487,669	1,421,880	21,568,400	16,129	984,434	684,496	2,202,247	21,047	290,622	19,178	361,155
\$100,000 under \$200,000	1,348,268	25,856,885	1,347,913	21,966,101	25,693	1,688,584	770,917	5,197,477	25,847	626,403	28.507	1,015,506
\$200,000 under \$500,000	360,323	7,583,544	360,323	6,445,931	20,819	1,410,519	279,359	4.842,633	26,955	907.074	14.290	986,465
\$500,000 under \$1,000,000	75,757	1,690,082	75,750	1,434,320	5,674	379,155	73,517	2,393,093	6,418	319,732	4,144	606,910
\$1,000,000 under \$1,500,000	20,117	456,292	20,117	387.845	1,457	105,156	21,567	1,272,492	2,122	108.231	1,349	320,592
\$1,500,000 under \$2,000,000	8,685	208,421	8,685	177,157	548	40,048	698'6	795,085	792	48,107	641	216.842
\$2,000,000 under \$5,000,000	12,613	304,518	12,613	258,838	798	58,079	17,140	1,623,513	1,455	96,740	984	706.174
\$5,000,000 under \$10,000,000	3,053	76,894	3,053	65,359	167	12,856	4,983	860,038	487	70,373	310	366,400
\$10,000,000 or more	1,907	49,211	1,907	41.829	06	6,630	3,598	1,663,026	415	367,925	241	944,042
Taxable returns, total	12,281,581	195,183,007	11,181,112	108,338,902	139,031	8,005,551	4,388,149	27,634,436	161,432	3,360,133	163,559	16,567,552
No adjusted gross income	389	7,242	28	891	\$	ı	781	97,648	43	**40,675	4,288	10,306,913
\$1 under \$5,000	18,854	185,253	1	ı	t	ı	70,408	74,693	ı	1	*994	-9,559
\$5,000 under \$10,000	73,973	672,310	-972	-5,999	*3,725	*105,006	65,150	178,295	ı	ı	5,874	33,660
\$10,000 under \$15,000	457,382	5,187,568	21,461	96.744	*2,126	*125,857	144,734	295,532	:	:	7,803	31,652
\$15,000 under \$20,000.	597,919	8,370,580	213,516	205,113	12,400	446,977	143,157	351,991	*2.376	*65,145	8,581	86.880
\$20,000 under \$25,000	915,700	13,753,716	763,741	1,143,245	*3,945	*198,182	191,129	445,532	*4,009	.14,342	4,497	38,543
\$25,000 under \$30,000	1,005,393	15,345,639	969,754	2,357,671	*2,791	*186,920	180,199	591,502	13.132	94,580	7,917	100,954
\$30,000 under \$40,000	1,785,146	26,652,461	1,785,146	8.062,266	13,877	714,377	373,159	1,098,112	16,555	81,352	20,759	124,928
\$40,000 under \$50,000	1,432,965	21,122,709	1,432,965	11,257,928	11,266	616,136	405,726	888,493	19,333	142,888	8,975	117,131
\$50,000 under \$75,000	2,755,653	42,480,465	2,755,653	33,123,319	17,892	960,448	964,409	2,861,673	20,898	143,506	27,267	382,371
\$75,000 under \$100,000	1,412,634	25,272,948	1,412,634	21,385,889	16,083	978,292	670,938	2,143,861	20,776	241,109	17,571	320,459
\$100,000 under \$200,000	1,343,895	25,783,854	1,343,539	21,904,026	25,500	1.671,156	768,853	5,186,650	25,732	623,165	27,452	937.123
\$200,000 under \$500,000	359,669	7,570,396	359,669	6,434,756	20,718	1,402,212	278,949	4,826,602	26,908	904,980	14,016	951,458
\$500,000 under \$1,000,000	75,672	1,683,359	75,665	1,430,733	5,653	377,442	73,442	2,384,717	6,405	319,135	4,076	586,020
\$1,000,000 or more	46,338	1,094,507	46,338	930,322	3,056	222,546	57,115	6,209,134	5,264	689,257	3,488	2,539,902
Nontaxable returns, total	2,478,008	36,690,213	510,747	2,123,485	156,282	7,440,825	1,144,057	4,330,909	197,913	5,407,539	666,278	58,444,003
Footnotes at end of table.												

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

An iguies are estimates based on samples—money amounts are in moosanas	pies-inducy and	Danie ale il ilia	Sarius of dollars.)									
							Statutory a	Statutory adjustments				
Size of edjusted	Gamblin	Gambling earnings	Tc	Total	IRA Pa	IRA Payments	Studer interest c	Student loan interest deduction	Educator	Educator expenses deduction	Tuition and fees deduction	ction
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
All returns, total	1,708,598	23,313,432	32,153,965	98,046,679	3,330,763	10,028,607	7,527,249	4,398,734	3,402,468	858,457	4,710,253	10,589,279
No adjusted gross income.	16,315	107,358	394,797	1,478,303	21,054	62,346	40,896	25,322	2,467	548	97,280	312,240
\$1 under \$5,000.	28,806	51,956	1,479,734	1,684,739	32,383	75,210	105,566	63,656	17,171	3,932	271,730	753,433
\$5,000 under \$10,000	44,973	133,461	2,211,313	2,577,229	57,575	119,347	221,835	93,028	39,157	8,950	309,589	766,554
\$10,000 under \$15,000	75,937	336,881	2,208,817	2,679,213	90,778	169,536	335,544	140,258	68,916	16.762	202,338	422,876
\$15,000 under \$20,000	110,740	439,739	1,933,271	3,071,773	156,851	336,800	418,998	176,909	85,250	18,090	223,181	461,527
\$20,000 under \$25,000	87,935	411,560	1,785,919	3,131,962	196,575	460,166	498,961	259,932	84,478	20,059	172,503	338,270
\$25,000 under \$30,000	80,562	340,675	1,721,865	3,255,161	224,481	579,808	531,206	255,064	107,289	25,776	167,987	338,782
\$30,000 under \$40,000	186,210	945,704	3,088,575	6,150,776	427,020	1,137,980	1,074,988	628,189	350,026	81,662	253,154	488,673
\$40,000 under \$50,000	133,581	653,336	2,917,368	6,400,943	427,843	1,315,005	971,701	860'969	378,452	91,423	352,836	781,209
\$50,000 under \$75,000	346,684	2.260,148	5,467,314	13,519,889	710,645	2,168,776	1,724,663	1,065,413	828,415	212,230	736.272	1,413,133
\$75,000 under \$100,000	240,261	2,290,775	3,612,142	11,039,345	383,663	1,240,749	**1,602,891	*1,094,924	**1,364,656	**360,485	739,095	1,717,270
\$100,000 under \$200,000.	267,019	4,269,711	3,998,494	20,491,654	479,712	1,704,235	:	:	:	:	1,184,287	2,795,311
\$200,000 under \$500,000.	68,901	3,588,365	1,001,673	14,265,689	95,277	511,834	1	ı	••76,192	*18,539	1	1
\$500,000 under \$1,000,000	12,630	1,729,516	208,574	4,903,045	-26,907	*146,816	1	1	*	•	ı	1
\$1,000,000 under \$1,500,000	3,431	913,727	52,311	1,331,396	:	ı	1	ı	:	:	1	ı
\$1,500,000 under \$2,000,000	1,636	542,351	23,143	600,344	:	:	1	1	:	:	ı	ı
\$2,000,000 under \$5,000,000	2,205	1,344,665	34,664	956,859	:	:	1	1	:	:	1	I
\$5,000,000 under \$10,000,000	475	638,832	8,483	255,903	:	:	1	1	•	:	te	ı
\$10,000,000 or more	596	2,314,674	2,506	252,457	:	:	1	1	:	:	1	1
Taxable returns, total	1,397,838	20,654,861	23,114,031	82,200,592	2,826,609	8,744,852	6,177,277	3,703,085	3,113,473	788,868	3,516,096	7,584,761
No adjusted gross income	**55	**3,220	2,106	19,560	31	154	396	262	*4	F	36	109
\$1 under \$5,000	:	:	17,673	11,813	*2,022	\$90'9.	ı	ŧ	ı	1	ı	1
\$5,000 under \$10,000	*6.801	*24,950	246,730	274,884	*8,012	*12,685	27,895	11,921	*13,003	*3,185	45,120	101,941
\$10,000 under \$15,000	26,226	67,900	734,447	869,029	30,658	47,819	163,962	71,217	40.084	9,820	89,583	179,737
\$15,000 under \$20,000	58,725	211,314	931,151	1,320,362	86,315	172,615	257,352	108,469	44,139	9,306	. 107,129	207,033
\$20,000 under \$25,000	56,045	201,339	1,064,115	1,649,581	118,262	288,117	343,218	165,266	58,705	13,676	74,297	123,949
\$25,000 under \$30,000	56,002	185,607	1,088,119	1,782,010	158,867	367,661	391,114	199,685	77,541	18,484	93,079	160,880
\$30,000 under \$40,000	153,618	661,323	2,404,413	4,517,652	374,209	991,766	872,155	514,453	293,538	68,163	182,149	300,431
\$40,000 under \$50,000	121,259	570,623	2,557,724	5,381,222	381,505	1,167,908	880,532	528,469	355,488	84,926	306,346	694,187
\$50,000 under \$75,000	331,293	1,934,245	5,173,863	12,556,449	685,444	2,102,288	1,649,459	1,021,376	794,487	203,369	704,111	1,328,338
\$75,000 under \$100,000	233,406	2,000,583	3,569,618	10,813,128	379,756	1,226,547	**1,591,195	*1,081,966	••1,360,308	**359,404	730,810	1,694,934
\$100,000 under \$200,000	265,644	4,132,805	3,990,662	20,453,840	479,415	1,702,925	*	:	:	:	1,183,435	2,793,222
\$200,000 under \$500,000	68,291	3,420,570	1,000,923	14,257,454	95,222	511,567	ı	1	**76.174	**18,535	1	ı
\$500,000 under \$1,000,000	12,508	1,637,848	208,444	4,901,340	*26,892	**146,735	ı	1	:	:	ı	1
\$1,000,000 or more	7,967	5,602,535	124,044	3,392,266	*	:	1	ı	:	:	1	1
Nontaxable returns, total	310,760	2,658,571	9,039,934	15,846,087	504,154	1,283,755	1,349,972	695,649	288,995	69,589	1,194,157	3,004,518
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.)

Number of Amount   Amount ax	duction for nployment tax Amount Numb		Payments to a Keogh plan	Penalty	Penalty on early	Alimony	VIII
Number of returns         Amount returns         Number of returns         Amount returns         A	Amount			Withdrawai	withdrawal of savings	pied	pi
1,000   (130)			of Amount	Number of returns	Amount	Number of returns	Amount
1,025			(136)	(137)	(138)	(139)	(140)
1,1825         4,613         217,951         181,694         4,696         21,098           1,1788         '993         1,096,056         260,984         14,809         17738           1,178         '404         1,666,350         817,168         22,237         52,243           1,472         '2,233         1,3246         1,093,261         1,738         143,009           1,22,927         '1,152         9,476         773,657         817,449         77,867         143,009           1,376         1,11,366         1,166         1,166         1,169         1,169         1,17,867           1,1504         2,781         1,110,985         1,362,267         117,859         1,222,768           1,1504         2,781         1,110,985         1,362,287         1,144         472,305           1,1504         32,399         72,482         1,019,444         472,305         1,144           1,1504         32,399         72,482         1,144         77,248         1,1564           2,195         1,21,482         2,247,065         1,144         472,305         1,144           1,1504         32,249         1,144,44         772,48,44         1,144           1,186	21,109,366		19,295,952	780,327	209,833	574,001	8,470,128
1,1788         1993         1,096,056         260,884         14,809         17,738           2,733         3,233         1,096,056         812,168         48,561         79,898           4,422         2,232         1,144,36         86,156         61,295         145,867           2,977         1,152         908,10         87,862         67,793         143,009           2,976         1,144,36         86,156         67,793         143,009           2,977         1,152         908,10         87,862         67,793         143,009           1,14,30         1,140,06         1,286,267         1,365,74         1,367,74         1,286,77         35,1764           4,251         1,140,06         1,364,772         2,400,98         1,12,89         222,768           1,150         1,173,072         2,160,98         1,12,89         222,768           2,106         8,122         1,562,20         1,77,128         40,124         1,244           1,504         32,089         1,24,422         2,586,41         1,248,43         1,248,43           2,106         1,548         2,682,38         11,644         1,77,248         1,484           1,1         3,682,38         1,5	181,694		6 41,256	16,900	707'2	13,774	325,634
'116         '404         1,666,350         812,168         29,237         52,243           2,733         1,582,468         1,003,261         48,561         79,869           4,4222         2,323         1,582,468         1,003,261         48,561         79,869           2,2877         1,144,366         61,286         61,286         143,009         143,009           7,282         9,476         1,114,36         81,764         71,882         165,900           8,756         1,4606         1,228,999         1,382,267         11,882         222,768           16,159         1,730         2,169,798         2,883,766         211,944         472,305           1,61,59         36,340         2,169,798         2,883,766         211,944         472,305           1,150         36,340         1,365,77         2,247,065         117,444         17,449         633,847           1,150         4,125         1,587,72         2,247,065         1,134,94         472,305         11,449         633,847         17,449         633,847         17,449         633,847         17,449         633,847         17,449         633,847         17,449         633,847         17,449         63,847         17,449	260,984	_	1,948	39,641	2,030	6,040	67,860
2,733         1,582,468         1,003,261         46,561         79,969           4,222         7,2,912         1,114,136         960,156         61,295         145,367           7,297         1,1255         906,110         878,782         67,793         143,009           7,502         1,228,99         1,328,267         112,889         115,904         472,305           16,159         36,340         2,169,798         1,365,08         112,889         222,768           16,159         36,340         2,169,798         2,863,766         211,944         472,305           2,105         32,959         1,21,722         2,47,085         1,367,78         2,247,085         397,899           11,504         32,959         721,482         2,588,747         1,37,436         633,847         1,248,345         2,247,865           11,504         32,959         721,482         2,588,747         1,37,436         1,344         1,17,349         1,44,340         1,44,340         1,34,347         1,14,340         1,14,340         1,14,340         1,14,340         1,14,340         1,14,340         1,14,340         1,14,340         1,14,340         1,14,340         1,14,340         1,14,340         1,14,340         1,14,340 <t< td=""><td>812,168</td><td></td><td>0 33,749</td><td>62,851</td><td>9,705</td><td>9,226</td><td>69,647</td></t<>	812,168		0 33,749	62,851	9,705	9,226	69,647
4,222         7,912         1,114,136         960,156         61,295         145,367           7,297         1,1525         908,110         878,782         67,793         143,009           7,2922         1,46,66         1,228,999         1,382,287         167,933         143,009           4,251         2,781         1,110,985         1,382,287         112,859         122,768           16,159         36,340         2,160,798         2,883,766         2,112,844         472,305           2,1056         32,439         1,247,025         2,247,665         127,528         397,899           11,504         32,959         1,771,722         2,247,065         127,248         633,847           2,1056         8,122         155,438         118,44         7.7         7.48,345         13,444         472,305           1,1504         32,959         172,1482         2,596,747         7.74,944         472,305         7.44,444         472,305           1,1504         32,959         172,1482         2,596,747         7.74,548         7.18,444         7.72,305         7.44,549         633,847         7.7           1,11         34         4,24         10,10,248         7.74,548         7.74,548	1,093,261		9 38,512	53,036	14,550	15,373	109,508
2.937         1,525         908.110         878,782         67,793         143,009           2.922         9,476         170,657         11,769         171,682         165,900           1.876         1,10,696         1,382,287         163,677         351,764           1.6159         36,340         2,169,798         2,883,766         211,944         472,305           2.1036         1,22,898         1,384,772         2,247,085         112,859         222,768           2.1036         36,340         2,169,798         2,883,766         144,949         633,847         31,844           2.1036         32,359         721,422         2,4019,44         472,305         13,844         17,349         633,847           2.105         38,571         2,891,47         143,949         633,847         17,843         17,843         17,843         17,843         17,843         17,843         17,843         17,843         17,843         17,843         17,144         17,926         17,844         17,144         17,144         17,843         17,144         17,144         17,843         17,144         17,144         17,144         17,144         17,144         17,144         17,144         17,144         17,144 <td< td=""><td>960,156</td><td></td><td>4 47,671</td><td>50,582</td><td>27,244</td><td>9,287</td><td>37,095</td></td<>	960,156		4 47,671	50,582	27,244	9,287	37,095
2,922         9,476         779,657         817,649         71,882         165,900           18,766         1,1269         1,262,267         163,637         351,764           4,251         2,781         1,110,985         1,362,267         163,637         351,764           16,159         36,340         2,169,798         2,883,766         211,2489         222,768           21,096         52,429         1,354,772         2,247,065         112,859         222,768           11,504         32,596         721,422         4,019,46         144,949         633,847         2,246,345           2,195         8,122         154,48         2,584,47         77,245         7246,345         2,384,47           2,195         8,122         155,482         2,584,47         77,245         7246,34         2,748,345           4,97         1,511         38,571         259,501         77,45         77,45         77,45           11         34         4,424         108,453         77         77,45         77,45         77,45           11         34         4,424         108,453         16,522         74,45         77,46         77,45           11         34         4,424 </td <td>878,782</td> <td></td> <td>7 25,469</td> <td>40,718</td> <td>3,202</td> <td>23,878</td> <td>124,337</td>	878,782		7 25,469	40,718	3,202	23,878	124,337
'8,756         '14,606         1,228,899         1,362,267         163,637         351,764           4,251         2,781         1,110,985         1,365,088         112,859         222,768           16,159         36,340         2,169,788         2,833,766         211,944         472,305           1,0504         36,340         1,731722         2,247,065         127,528         397,699           2,1066         52,429         1,721,722         2,598,747         -73,245         397,699           2,1056         38,122         1,5482         2,598,747         -73,245         -748,345         2,249,345           2,105         38,122         1,5482         2,598,747         -73,245         -748,347         -73,245           118         606         16,802         2,390,08          -         -74,248         109,453            119         62         6,552         79,561          -         -1,925         5,493            -         -         1,5136         9,682,393         1,11                     <	817,649		6 77,409	41,099	7,287	23,590	135,806
4,251         2,781         1,110,985         1,365,088         112,689         222,768           16,159         36,340         2,169,788         2,683,766         211,944         472,305           1,056         1,234,72         2,247,065         127,528         397,699         1           2,1096         52,429         1,721,722         2,247,065         127,528         397,699         1           1,1504         32,059         1721,722         2,583,747        37,245        248,345         2           2,195         6,122         1,5438         811,844        37,245        248,345         2           1,187         38,571         2,598,747        37,245        248,345         2           1,187         38,571         2,598,747        37,245        248,345         2           1,197         6,552         2,39008               1,198         62         6,552         79,617	1,362,267		5 283,377	66,782	15,393	46,504	292,013
16,159         36,340         2,169,798         2,883,766         211,944         472,305         1           2,1086         17,330         1,354,772         2,247,065         127,528         397,699         1           2,1086         52,429         1,721,722         4,019,246         144,949         633,847         3           2,105         8,122         1,544         2,598,747         7,37,245         724,345         2           2,105         8,122         1,544         2,598,747         7,3245         724,345         2           497         1,511         38,571         259,501         7         7         7           19         606         16,802         130,126         7         7         7           11         34         4,424         108,453         7         7         7           11         34         4,424         108,453         7         7         7           11         34         4,424         108,453         7         7         7           11         34         4,424         10,8453         7         7         7           11         36         1,424         10,8453         10,466	1,365,088		375,066	72,350	27,291	36,162	266,245
9,368         17,330         1,354,772         2,247,065         127,528         397,699         17           2,1096         52,429         1,721,722         4,019,246         144,949         633,847         3           2,105         8,122         1,511         38,571         259,501             497         1,511         38,571         259,501              497         1,511         38,571         259,501              187         606         16,802         130,128              19         62         6,552         239,008              19         62         6,552         79,561              11         34         4,424         108,453              11         34         4,424         108,453              11         34         4,424         108,453              11         25         26,33         16,535 </td <td>2,883,766</td> <td></td> <td>1,072,808</td> <td>139,618</td> <td>22,549</td> <td>140,384</td> <td>1,497,567</td>	2,883,766		1,072,808	139,618	22,549	140,384	1,497,567
21,096         52,429         1,721,722         4,019,246         144,949         633,847         9           2,195         8,122         1,511         38,571         2,598,747         "37,245         "248,345         2           2,195         8,122         1,511         38,571         259,501         "         "           187         606         16,802         130,128         "         "         "           193         62         6,552         79,661         "         "         "           19         62         6,552         79,661         "         "         "           11         34         4,424         108,453         "         "         "           11         34         4,424         108,453         "         "         "           11         34         4,424         108,453         "         "         "         "           11         34         4,424         108,453         "         "         "         "         "           11         34         4,424         108,453         "         "         "         "         "           11         36	2,247,065		1,595,325	92,819	19,052	79,007	879,962
11,504         32,959         721,482         2,598,747         "37,245         "248,345         2           2,195         8,122         155,438         811,844         "         "         "           497         1,511         38,571         259,501         "         "         "           187         606         16,802         130,128         "         "         "           233         795         26,032         239,008         "         "         "           19         62         6,552         79,661         "         "         "           71,586         151,905         9,682,839         16,535,120         912,622         2,474,509         1,11           71,586         151,905         9,682,839         16,535,120         912,622         2,474,509         1,11           71,586         151,905         9,682,839         16,535,120         912,622         2,474,509         1,11           71,878         1,193         446,485         2,683         1,13         1,13           7,939         4,41,337         361,125         38,660         60,582           7,939         451         446,485         48,066         101,184	4,019,246		1 5,572,660	80,944	31,612	100,869	1,699,503
2,195         8,122         155,438         811,844            497         1,511         38,571         259,501            187         606         16,802         130,128            233         795         26,032         239,008            19         62         6,552         79,561            11         34         4,424         108,453            11         34         4,424         108,453            11         34         4,424         108,453            11         34         4,424         108,453            11         34         4,424         108,453            11         34         4,424         108,453            11         34         4,424         108,453            12,536         15,939             13         1,573         2,583,126         912,629         1,11           14         1,348         1,46,485         916,62         1,11           1,38         1,47,215         446,485         48,066	2,598,747		1 6,606,662	18,918	18,360	49,785	1,503,261
497         1,511         38,571         259,501             187         666         16,802         130,128             233         795         26,032         239,008             19         62         6,552         70,561             71,586         151,905         9,682,839         16,535,120         912,622         2,474,509           -         -         1,925         5,493             -         -         1,5673         2.758             -         -         1,5673         2.758             -         -         1,570         2.768         47,532            -         -         1,530         266,473         34,653         47,532           -         -         1,530         443,337         36,125         38,660         60,582           -         -         -         1,534         446,485         36,624         39,660         101,184           -         -         -         -         1,535         446,485         48,024	811,844		9 2,326,758	**4,068	3,849	12,271	743,136
187         606         16,802         130,128             233         795         26,032         239,008             19         62         6,552         79,561             71,586         151,905         9,682,839         16,535,120         912,622         2,474,509         1,11           -         -         1,925         5,493         - <t< td=""><td></td><td></td><td>559,222</td><td>:</td><td>:</td><td>3,211</td><td>236,351</td></t<>			559,222	:	:	3,211	236,351
233       795       26,032       239,008           11       34       4,424       108,453           71,586       151,905       9,682,839       16,535,120       912,622       2,474,509       1,11         -       -       1,925       5,493       -       -       -       -         -       -       1,5673       2,758       -	130,128		4 225,683	:	;	1,354	108,270
19         62         6,552         79,561             71,586         151,905         9,682,839         16,535,120         912,622         2,474,509         1,11           -         -         1,925         5,493         -         -         -           -         -         1,925         2,758         -         -         -           -         -         1,5673         2,758         -         -         -           -         -         1,53,065         70,617         3,399         860         -           -         -         1,53,065         70,617         3,360         60,582         -           -         -         1,53,065         70,617         34,653         47,532         -           -         -         445,894         2,66,473         34,653         47,532         -           -         -         441,337         361,125         38,660         60,582         -           -         -         -         442,215         446,485         48,024         99,737           -         -         -         -         475,14         402,859         386,635         48,906<	239,008		318,455	*	1	2,258	216,603
11         34         4,424         108,453            71,586         151,905         9,682,839         16,535,120         912,622         2,474,509         1,11           -         -         -         1,925         5,493         -         -         -           -         -         -         1,925         2,758         -         -         -           -         -         -         153,065         70,617         -3,399         -860           -         -         -         415,894         266,473         34,653         47,532           -         -         -         441,337         361,125         38,660         60,562           -         -         -         442,215         446,485         48,024         99,737           -         -         -         442,215         446,485         48,026         101,184           -         -         -         41,215         446,485         48,066         101,184           -         -         -         -         410,285         386,535         48,006         101,184           -         -         -         -         -         1,907,335	79,561		1 58,976	:	:	658	74,435
71,586         151,905         9,682,839         16,535,120         912,622         2,474,509         1,1           -         -         -         1,925         5,493         -         -         -           -         -         -         15,673         2,758         -         -         -           -         -         -         15,804         2,66,473         34,653         47,532           -         -         -         -         415,894         266,473         34,653         47,532           -         -         -         -         441,337         361,125         38,660         60,582           -         -         -         -         446,485         48,066         60,582           -         -         -         -         440,485         38,660         60,582           -         -         -         -         446,485         48,026         60,582           -         -         -         -         446,485         48,006         101,184           -         -         -         -         -         -         -         -           -         -         -         -	108,453		34,948	*	:	369	82,896
- 1,925 5,493 1,5673 2,758 15,673 2,758 15,3065 70,617 3,999 860,582   - 1,934 443,337 361,125 38,680 60,582   - 2,977 1,525 474,215 446,485 48,024 99,737   - 3,818 6,721 894,519 905,356 130,658 282,277   - 3,818 6,721 894,519 905,356 130,658 282,277   - 3,846 7,195,938 2,582,936 194,480 418,117 11   - 2,1054 52,364 1,715,053 4,006,746 144,933 633,735 39   - 2,195 8,122 155,348 811,491	16,535,120		18,927,877	591,587	157,024	511,265	7,681,044
155,045 70,617 73,999 860 860 860 860 860 860 860 860 860 860			1,989	.18	ę,	70	8,821
153.065         70.617         '3,999         '860             415.894         266.473         34.653         47.532           -1.878         '1,934         443.337         361.125         38.660         60.582           '2.977         '1,525         474.215         446.485         48.024         99.737           '393         '451         402.859         388.635         48.006         101.184           '381         '6,721         854.519         905.356         130.658         282.277           '4.246         '2,767         906.517         1,101.212         103.904         185.390           13.629         28.467         1,997.938         2,562.936         194.480         418.117         11           8,406         13.505         1,333.213         2,191.940         127,173         396.811         11           21,054         52,364         1,715.053         2,597.433         "37.234         "248.285         2           21,15         811,491         "37.234         "248.285         2         3           21,15         846         3,007         92.330         816,422         "37.234         "248.285		1	3 *70	ı	ì	ı	ı
- 415,894 266,473 34,653 47,532 - 71,878 1,1934 443,337 361,125 38,660 60,582	70,617		3 *1,945	*12,574	1,730	-2,022	*7,278
1,878         1,934         443,337         361,125         38,660         60,582           2,977         1,525         474,215         446,485         48,024         99,737           939         451         402,859         368,635         48,906         101,184           1,3818         6,721         854,519         905,356         130,658         282,277           4,246         2,767         906,517         1,101,212         103,904         185,390           13,629         28,467         1,997,938         2,582,936         194,480         418,117         11           8,406         13,605         1,333,213         2,191,940         127,173         396,811         11           21,054         52,364         1,715,053         4,006,746         144,933         633,735         3           11,499         32,943         720,953         2,597,433         ***72,234         ***248,285         2           2,195         946         3,007         92,330         816,422         ************************************	266,473		.12,693	22,854	2,778	£9,667	.64,929
2,977         1,525         474,215         446,485         48,024         99,737           '939         '451         402,859         368,635         48,906         101,184           '3,818         '6,721         854,519         905,356         130,658         282,277           '4,246         '2,767         906,517         1,101,212         103,904         185,390           13,629         28,467         1,997,938         2,582,936         194,480         418,117         11           8,406         13,605         1,333,213         2,191,940         127,173         396,811         16           21,054         52,364         1,715,053         4,006,746         144,933         633,735         36           11,499         32,943         720,953         2,597,433         ***72,334         ***248,285         25           2,195         81,22         155,346         811,491         ***         **         **           946         3,007         92,330         816,422         ***         **         **	361,125		5 *13,069	35,311	8,821	*6,045	*15,416
'939         '451         402,859         368,635         48,906         101,184           '3,818         '6,721         854,519         905,356         130,658         282,277         3           '4,246         '2,767         906,517         1,101,212         103,904         185,390         4           13,629         28,467         1,997,938         2,682,936         194,480         418,117         17           8,406         13,605         1,333,213         2,191,940         127,173         396,811         16           21,054         52,364         1,715,053         4,006,746         144,933         633,735         36           11,499         32,943         720,963         2,597,433         ***7234         ***248,285         2           2,195         81,22         155,348         811,491         ***         ***         ***           946         3,007         92,330         816,422         ***         ***         ***	446,485		5 10,973	32,657	2,924	16,152	58,943
"3818         "6,721         854.519         905,356         130,658         282,277           "4,246         "2,767         906,517         1,101,212         103,904         185,390           13,629         28,467         1,997,938         2,582,936         194,480         418,117         1           8,406         13,605         1,733,213         2,191,940         127,173         396,811         1           21,054         52,364         1,715,053         4,006,746         144,933         633,735         3           11,499         32,943         720,953         2,597,433         "37,234         "248,285         2           2,195         8,122         155,348         811,491         "         "           946         3,007         92,330         816,422         "	368,635		2 49,417	28,064	3,587	19,285	94,937
*4,246         *2,767         906,517         1,101,212         103,904         185,390           13,629         28,467         1,997,938         2,582,936         194,480         418,117         1           8,406         13,605         1,333,213         2,191,340         127,173         396,811         1           21,054         52,364         1,715,053         4,006,746         144,933         633,735         3           11,499         32,943         720,953         2,597,433         *37,234         *248,285         2           2,195         8,122         155,348         811,491         **         **         **           946         3,007         92,330         816,422         **         **         **	905,356		230,991	62,438	15,199	39,122	225,749
13.629         28.467         1,997,938         2,582,936         194,480         418,117         1           8,406         13,605         1,333,213         2,191,940         127,173         396,811         1           21,054         52,364         1,715,053         4,006,746         144,933         633,735         3           11,499         32,943         720,953         2,597,433         "37,234         "248,285         2           2,195         8,122         155,348         811,491         "         "         *           946         3,007         92,330         816,422         "         *         *	1,101,212		1 351,249	67,347	27,163	30,256	193,957
8,406 13,605 1,333,213 2,191,940 127,173 396,811 1715,054 52,364 1,715,053 4,006,746 144,933 633,735 174,499 32,943 720,953 2,597,433 "37,234 "248,285 2,597,433 175,348 811,491 "4,991 175,348 816,422 "4,991 175,348 116,422 "4,991 175,348 116,422 "4,991 175,348 116,422 "4,991 175,348 116,422 "4,991 175,348 116,422 "4,991 175,348 116,422 "4,991 175,348 116,422 "4,991 175,348 116,422 "4,991 175,348 116,422 "4,991 175,348 116,422 "4,991 175,348 116,422 "4,991 175,348 116,422 "4,991 175,348 116,422 "4,991 175,491 175,	2,582,936		7 1,013,711	134,159	22,001	139,009	1,475,813
21,054         52,364         1,715,053         4,006,746         144,933         633,735         3           11,499         32,943         720,953         2,597,433         **37,234         **248,285         2           2,195         8,122         155,348         811,491         ***           946         3,007         92,330         816,422         ***	2,191,940		1,545,684	92,432	19,040	78,953	878,934
11,499 32,943 720,953 2,597,433 **37,234 **248,285 2,2195 8,122 155,348 811,491 *** 946 3,007 92,330 816,422 ***	4,006,746	_	5,566,905	80,782	31,580	100,849	1,698,831
2,195 8,122 155,348 811,491 946 3,007 92,330 816,422	2,597,433		6,605,491	18,887	18,349	49,736	1,500,505
946 3,007 92,330 816,422	811,491		2,326,486	**4,063	**3,848	12,257	742,522
	816,422		7 1,197,203	:	*	7.843	714,410
Nontaxable returns, total	4,574,246		6 368,075	188,739	52,809	62,736	789,084

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

				The state of the s	Delinited of second							
				Statutory adjustmentscontinued	Neurs							
Size of adjusted	Self-emple insurance	Self-employed health insurance deduction	Medical savings account deductio	Medical savings account deduction	Certain business expenses of reservist, performing artist, etc	Certain business expenses of eservist, performing artist, etc.	Other adjustments	ner nents <sup>1</sup>	Basic stand	Basic standard deduction	Additional stan	Additional standard deduction
gross income	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of retums	Amount
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)
Ji retums, total	3,883,687	18,457,063	32,334	66,602	105,135	252,597	188,210	1,107,387	84,016,753	545,082,218	10,985,079	15,850,401
No adjusted gross income.	103,062	427,133	94.	*189	*973	*6,323	2,904	62,209	1	ı	ı	ı
\$1 under \$5,000	121,409	335,788	ı	1	.5,325	19,687	096.	*91,481	11,339,898	48,470,763	917,181	1.249,705
\$5,000 under \$10,000	184,111	599,286	66.	•146	*7,511	.7,560	*4,994	-4,441	11,492,586	65,380,649	1,404,312	1,889,999
\$10,000 under \$15,000.	185,560	568,790	ι	1	-5,989	15,457	*4,978	.6,500	10,573,534	66,064,801	1,733,887	2,461,729
\$15,000 under \$20,000.	224,573	807,376	**33	**122	796,6*	*16,054	*3,833	*34,212	9,872,234	64,424,603	1,488,594	2,206,631
\$20,000 under \$25,000	221,701	844,301	:	;	.5,943	*15,192	*9,883	*14,923	8,113,323	53,800,446	945,230	1,387,237
\$25,000 under \$30,000	199,853	757,161	*2,248	*1,605	1,983	*12,165	*8,777	*71,275	6,608,405	44,680,416	713,028	1.025,294
\$30,000 under \$40,000	346,693	1,320,150	*3,797	48,097	*12,084	-51,572	16,159	115,034	9,373,908	65,617,788	1,037,041	1,530,329
\$40,000 under \$50,000	292,836	1,244,769	*4,947	*11,482	.6,930	*37,114	26,193	64,651	5,913,645	44,636,416	737,824	1,089,702
\$50,000 under \$75,000	569,394	2,541,876	7,781	11,803	15,933	25,135	39,709	96,187	7,388,858	62,009,071	1,172,339	1,716,609
\$75,000 under \$100,000	367,309	1,731,369	3,671	8,257	12,577	17,898	26,881	129,259	2,193,198	19,764,099	481,954	737,199
\$100,000 under \$200,000	575,388	3,357,394	4,206	8,553	17,597	31,644	25,921	148,811	959,177	8,616,187	295,147	463,143
\$200,000 under \$500,000	344,560	2,575,846	**5,539	**16,530	2,115	6,255	13,853	172,740	132,485	1,128,382	**58,540	**92,823
\$500,000 under \$1,000,000	91,630	814.569	:	:	•174	*347	2,168	42,534	**55,502	**488,598	:	:
\$1,000,000 under \$1,500,000	24,135	223,942	:	•	11.	*51	478	12,569	*	:	:	:
\$1,500,000 under \$2,000,000	10,519	101,606	:	•	.17	•105	174	21,568	*	*	*	*
\$2,000,000 under \$5,000,000	15,296	148.290	:	:	L.,	**38	241	13,750	•	:	:	*
\$5,000,000 under \$10,000,000	3,506	34,229	:	*	*	:	55	4,986	:	:	:	:
\$10,000,000 or more	2,150	23,187	*	•	1	ı	49	256	:	:	:	:
axable returns, total	2,867,457	14,283,550	27,875	59,989	86,355	188,265	163,850	860,380	48,794,049	315,327,761	7,409,228	10,605,059
No adjusted gross income	385	2,569	**5	80	ı	1	:	:	ı	ı	ı	ı
\$1 under \$5,000	*2,996	.2,450	1	ı	-2,000	.470	1	1	743,954	1,385,229	9/6'9.	10,771
\$5,000 under \$10,000	23,521	61,114	1	1	-2.006	•1,609	ı	1	3,850,335	18,191,924	133,698	160,046
\$10,000 under \$15,000	62,878	150,459	ı	ı	*2,994	006'6.	2,980	**5,827	5,326,439	25,871,729	934,521	1,137,415
\$15,000 under \$20,000	111,810	341,380	1	ı	296'6.	*16,054	1,890	*4,315	5,467,338	30,191,853	991,788	1,373,324
\$20,000 under \$25,000	124,469	409,397	:	*	*4,972	*14,066	8,944	•11,729	4,974,946	29,202,028	887,737	1,318,874
\$25,000 under \$30,000	121,675	357,536	.160	.362	*1,983	.12,165	.5,960	*47,027	4,605,349	28,092,840	876,789	995,751
\$30,000 under \$40,000	246,124	852,517	*2,858	-7,411	-7.072	15,413	*14,868	*101,205	7,752,944	51,162,649	1,023,626	1,513,051
\$40,000 under \$50,000	238,040	943,810	*4,193	*9,152	•6,930	*37,114	22,049	53,918	5,449,080	40,234,727	734,938	1,086,073
\$50,000 under \$75,000	513,538	2,233,052	7,612	11,233	15,933	25,135	37,774	90,613	7,287,716	61,038,013	1,172,339	1,716,609
\$75,000 under \$100,000	357,210	1,667,239	3,519	7,721	12,577	17,898	26,471	128,766	2,189,438	19,727,670	481,954	737,199
\$100,000 under \$200,000	573,361	3,343,153	3,995	7,763	17,597	31,644	25,914	148,776	958,673	8,613,260	295,144	463,139
\$200,000 under \$500,000	344,289	2,573,616	*5,534	**16,340	2,115	6,255	13,841	172,552	132,363	1,127,481	**58,530	**92,810
\$500,000 under \$1,000,000	91,579	814,226	*	:	*174	.347	2,164	42,526	*55,475	*488,358	*	:
\$1,000,000 or more	55,583	531,031	:	:	.35	195	266	53,127	:	:	:	:
Vontaxable returns, total	1 016 230	4.173.513	4.460	6,613	18.780	64,332	24,360	247,006	35.222.705	229 754 456	3.575.851	5.245.342

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

																			_					-				_					_		_	_		
income tax before credits	(162)	(701)	884,342,703	56 949	795,408	2,855,468	6,405,800	10,246,288	13,605,319	33,909,679	39,642,066	106,105,425	94,252,455	180,296,381	140,884,022	72,566,321	31,738,220	19,863,397	49,055,611	26,381,638	55,593,664	872,797,576	996,28	56,586	736,946	2,589,859	5,402,263	8,411,958	11,607,714	31,116,541	37,888,193	104,629,173	93,989,652	180,237,937	140,861,800	72,554,716	182,626,270	11,545,127
income tax b	retums	(101)	102,740,921	765.028	4,566,281	6,707,180	8,673,382	8,869,415	8,190,384	13.665,175	10,483,826	17,970,704	10,098,240	9,725,927	2,346,445	432,894	103,912	45,070	65,506	15,827	9,672	89,101,934	4,556	753,517	3,883,897	5.672,789	6,143,870	5,932,734	5,850,586	11,283,839	9,467,339	17,350,625	10,021,150	9.718.430	2,345,868	432,783	239,951	13,638,987
ninimum tax Amount	(160)	(001)	88.495	.320	*612	.1,782	3,386	1,537	1,171	448	19,019	116,192	224,349	2,058,479	6,831,014	1,645,295	452,148	257.229	538,675	269,065	520,024	13,019,575	87,959	.320	909.	*1,732	3,379	-245	1,171	448	18,917	115,379	218,088	2,057,941	6,830,959	1,645,295	2,037,141	9,664
Alternative minimum tax	returns (159)	(661)	3,090,299	.48	-35	*3,082	1,672	*972	*1,339	1,664	11,818	968'68	155,065	1,095,242	1,529,159	149,042	24,574	9,720	13,423	3,258	2,077	3,087,178	4,549	*45	-31	*3,043	1,662	*34	*1,339	1,664	10,880	87,459	150,582	1,094,647	1,529,151	149,042	53,052	9,121
Taxable income	(158)	4670 466 627	1,0,0,10,10,10,1	640.562	8,104,274	28,646,575	58,941,087	88,185,851	113,029,249	269,409,156	290,236,146	729,503,069	810,458,963	962,802,185	565,602,397	260,116,504	112,688,920	69,942,269	176,063,515	97,901,784	227,893,131	4,561,930,225	1	634,863	7,519,617	25,956,921	49,150,506	70,186,016	93,847,694	243,141,006	274,229,656	716,600,109	608,245,670	962,402,713	565,494,806	260,061,711	684,458,938	108,235,412
Taxable	retums (157)	102 737 060	E	770.661	4,568,607	6,711,012	8,675,478	8,869,385	8,190,735	13,667,201	10,483,803	17,969,103	10,092,898	9,722,061	2,344,766	432,469	103,839	45,055	65,421	15,810	9,656	89,085,918	1	753,472	3,883,753	5,672,641	6,143,669	5,932,700	5,850,577	11,283,822	9,467,311	17,349,074	10,017,941	9.714,664	2,344,191	432,358	239,746	13,652,040
Exemptions of Amount	(156)	800 690 043	9,328,549	28,260,727	47,659,542	61,225,777	64,117,918	58,055,664	51,723,895	965'926'98	71,178,328	138,329,228	86,941,148	86,428,817	10,483,853	(2)	(2)	(2)	( 2 )	(,)	(2)	507,549,144	27,546	.370	3,889,152	15,226,002	21,217,181	22,847,617	24,427,436	54,557,609	55,492,053	127,727,148	85,408,967	86,252,377	10,475,686	(2)	(2)	293,140,899
Exem Number of	exemptions (155)	263 898 304	3,009,365	9,056,607	15,388,181	19,769,779	20,700,566	18,742,097	16,697,867	28,069,725	22,973,683	44,641,979	28,056,786	27,993,658	6,837,765	1,271,747	298,438	128,187	187,973	44,755	27,147	169,330,778	8,897	•119	1,256,383	4,916,665	6,851,337	7,376,150	7,887,394	17,612,896	17,912,439	41,220,731	27,562,332	27,936,327	6,832,182	1,270,854	686,071	94,565,527
Total itemized deductions	(154)	098 238 457	-	4,563,499	8,961,384	13,922,621	18,598,549	20,703,604	25,375,405	61,387,536	67,716,878	179,370,959	155,165,381	230,552,713	100,098,177	33,134,642	12,808,118	7,798,955	18,568,009	10,347,550	29,164,477	877,914,918	ı	14,650	121,481	2,441,242	5,892,563	9,704,507	13,608,796	42,064,718	53,453,254	161,658,337	150,059,749	228,609,463	99,366,543	32,867,502	78,052,114	120,323,539
Total itemize	(153)	46 335 237		327,379	642,831	1,078,646	1,408,086	1,591,869	1,897,697	4,539,560	4,654,789	10,658,268	7,926,317	8,776,391	2,215,675	398,317	93,599	40,698	60,674	15,036	9,404	40,289,338	1	9,563	33,562	344,344	675,561	957,788	1,239,225	3,528,911	4,015,285	10,062,909	7,831,712	8,759,756	2,213,502	397,980	219,238	6,045,899
Size of adjusted gross income		All returns total	No adjusted gross income.	\$1 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$25,000	\$25,000 under \$30,000	\$30,000 under \$40,000	\$40,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$1,500,000	\$1,500,000 under \$2,000,000	\$2,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 or more	Taxable returns, total	No adjusted gross income	\$1 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$25,000	\$25,000 under \$30,000	\$30,000 under \$40,000	S40,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more	Nontaxable returns, total

<sup>(1)</sup> Other adjustments does not include the foreign housing adjustment.

<sup>(2)</sup> No exemption allowed at these income levels.

<sup>\*</sup> Estimate should be used with caution due to the small number of sample returns on which if is based.

<sup>\*\*</sup> Data combined to avoid disclosure of information for specific taxpayers. NOTE: Detail may not add to totals because of rounding.

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

	Number	Adjusted	Salaries and	ind wages	Taxable interest	interest	Тах-ехет	Tax-exempt interest	Ordinary dividends	dividends	Qualified dividends	dividends
Size of adjusted gross income	of returns	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
All returns, total	0.03	0.11	0.14	0.21	0.35	1.06	1.51	1.76	0.55	1.00	0.62	1.13
No adjusted gross income.	1.71	1.06	3 45	4.22	2.31	2.00	8.79	5.78	2.63	2.49	2 96	3 24
\$1 under \$5,000	1.12	1.30	1.29	1.88	2.40	5.19	11.17	22.23	3.12	5.06	3.56	6.12
\$5.000 under \$10,000	1.11	1.13	1.28	1.41	2.34	5.28	10.34	18.95	3.23	5.60	364	6.99
\$10,000 under \$15,000	1.13	1.14	1.33	1.44	2.21	5.26	9.82	23.49	3.18	5.80	3 65	6.97
\$15,000 under \$20,000	1.16	1.16	1.32	1.39	2.19	5.19	9.64	23.69	3.19	6.29	3.63	7.69
\$20,000 under \$25,000	1.27	1.28	1.39	1.45	2.39	6.54	10.65	19.99	3.52	7.29	4.09	8.47
\$25,000 under \$30,000	1.37	1.37	1.48	1.54	2.45	6.93	9.98	16.77	3.53	7.76	4.02	9.13
\$30,000 under \$40,000	1.04	1.05	1.12	1.18	1.70	5.31	7.63	14.65	2.52	5.90	2 85	7.24
\$40,000 under \$50,000	1.07	1.07	1.15	1.22	1.68	5.75	60.7	16.77	2.54	6.37	2.83	7.86
\$50,000 under \$75,000	0.73	0.74	0.79	0.85	1.08	4.11	4.73	8.74	1.62	4.37	1.82	5.08
\$75,000 under \$100,000	0.91	0.91	0.99	1.06	1.21	5.37	5.44	10.12	1.80	5.64	2.05	6.83
\$100,000 under \$200,000	0.91	0.85	0.99	1.02	1.03	3.97	3.12	4.79	1.31	3 88	1.44	4.45
\$200,000 under \$500,000	06.0	08.0	1.01	1.12	0.93	3.40	1.97	3.68	1.06	2.91	1.12	3.33
\$500,000 under \$1,000,000	1.05	0.93	1.21	1.43	1.06	2.64	1.74	3.31	1.14	3.01	1.18	3.31
\$1,000,000 under \$1,500,000	1.29	1.21	1.48	1.93	1.30	2.69	1.84	3.17	1.36	3.26	1 42	3.61
\$1,500,000 under \$2,000,000	1.04	1.05	1.20	1.67	1.05	2.63	1.51	3.36	1.10	3.33	1.14	3.70
\$2,000,000 under \$5,000,000	0.56	0.47	99'0	96.0	95.0	1.36	0.76	1.51	0.59	1.64	0.61	1.85
\$5,000,000 under \$10,000,000	0.61	0.49	0.68	0.93	0.61	0.92	0.72	0.58	0.62	1.23	0.64	1.37
\$10,000,000 or more	0.03	0.01	0.03	ı	0.03	0.01	0.03	0.11	0.03	ı	1	ı
Taxable returns, total	0.22	0.14	0.26	0.24	0.40	1.15	1.60	1.83	09:0	1.05	0.68	1.18
No adjusted gross income	15.43	1.57	21.47	10.94	13.54	1.62	16.64	26.34	15.26	1.35	16.92	1.95
\$1 under \$5,000	4.64	5.34	6.67	8.19	6.20	10.89	27.33	45.27	6.20	9.44	6.58	11.08
\$5,000 under \$10,000	2.11	2.16	2.22	2.33	4.49	12.71	22 43	32.76	5.97	11.25	99 9	12.67
\$10,000 under \$15,000	1.72	1.73	1.97	2.06	3.20	7.49	14.73	23.58	4.63	8.32	5.27	9.77
\$15,000 under \$20,000	1.64	1.64	1.86	1.95	2.86	6.55	12.35	35.00	4,14	8.11	4 69	9.70
\$20,000 under \$25,000	1.67	1.68	1.87	1.95	2.81	7.24	12.39	24.50	4.04	8.18	4 66	69.6
\$25,000 under \$30,000	1.69	1.69	1.85	1.93	2.83	7.48	10.94	20.12	3.98	8 63	4.52	10.26
\$30,000 under \$40,000	1.18	1.18	1.27	1.34	1.85	5.61	8.24	16.73	2.74	6.36	3 09	7.81
\$40,000 under \$50,000	1.15	1.16	1.24	1.32	1.77	90.9	7.39	18.75	2.67	6.83	2.97	8.42
\$50,000 under \$75,000	0.75	0.77	0.81	0.88	1.11	4.22	4.85	9.44	1.65	4 49	186	5.25
\$75,000 under \$100,000	0.92	0.92	0.99	1.07	1.22	5.49	5.56	10.69	1.82	5.78	2.07	7.04
\$100,000 under \$200,000	0.91	0.85	0.99	1.02	1.03	4.01	3.13	4.90	1.32	3.90	1,44	4.47
\$200,000 under \$500,000	0.90	0.80	1.02	1.12	0.93	3.43	1.97	3.71	1.06	2.93	1.12	3.34
\$500,000 under \$1,000,000	1.05	0.93	1.21	1.43	1.06	2.66	1.74	3.33	1.14	3.02	1.18	3.32
\$1,000,000 or more	0.55	0.21	0.65	0.53	0.55	0.54	0.73	0.81	0.58	0 63	090	0 7 0
Nontaxable returns total	!	0	a de la composition della comp		000						6	

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

	State	State income	Alimony	ony		Business or profession	profession		Capit	Capital gain	Sales of ca	Sales of capital assets
Size of adjusted	tax re	tax retunds	received	lved	Net income	come	Net loss	loss	distrib	distributions	Taxable	Taxable net gain
gross income	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of retums	Amount
	(13)	(14)	(15)	(16)	(11)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	0.67	0.86	4.86	6.81	0.47	0.93	1.29	1.75	2.33	6.95	0.97	0.53
No adjusted gross income	7.24	7.56	37.37	38.10	5.04	5.48	2.85	3.49	27.46	24.86	5.52	2 41
\$1 under \$5,000	11.34	16.62	45.01	54 07	2.98	4.62	8.22	12.99	8.74	16.19	5.56	10.77
\$5,000 under \$10,000	8.54	12.50	18.86	21.46	2.52	3.08	7.50	10.59	10.74	19.19	5.47	9 26
\$10,000 under \$15,000	6.82	10.48	16.30	18.93	2.59	3.16	6.72	66.6	10.55	25.36	5 46	8.05
\$15,000 under \$20,000	5.97	10.46	15.43	18.39	3,13	4.01	6.37	9.73	10.73	18.11	5.33	7.80
\$20,000 under \$25,000	5.10	7.24	16.12	18.84	3.53	4.77	7.05	11.15	12.24	25.77	5.78	10.69
\$25,000 under \$30,000	4.57	6.83	18.04	20.03	3.82	5.23	6.51	9 11	12.21	20.66	5.80	9.59
\$30,000 under \$40,000	2.78	3.88	12.30	14.92	2.96	4.28	4.95	7.81	8.55	19.48	4.33	6.74
\$40,000 under \$50,000	2.58	3.84	13.08	16.61	3.10	4.78	5.18	7.47	8.85	18.96	4.17	6.78
\$50,000 under \$75,000	1.57	2.24	11.06	13.91	2.20	3.59	3.71	5.66	5.44	16.13	2.75	4.41
\$75,000 under \$100,000	1.72	2.57	ı	1	2.82	4.31	4.82	7.18	6.73	26.41	3.17	4.76
\$100,000 under \$200,000	1.51	2.16	27.34	26.60	2.21	2.63	4.25	5.50	5.46	18.27	2.13	2.70
\$200,000 under \$500,000	1.68	2.99	17.48	21.71	2.04	2.55	4.19	5.77	5.78	27.40	1.59	2.22
\$500,000 under \$1,000,000	1.82	3.05	:	1	2.39	4.06	4 48	5.83	8.97	23.92	1.58	2.15
\$1,000,000 under \$1,500,000	2.02	4.81	1	1	2.84	4.09	4.72	6.52	12.43	35.43	1.73	2.20
\$1,500,000 under \$2,000,000	1.63	3.18	ı	1	2.77	5.23	4.48	7.26	11.60	41.87	1.43	2.00
\$2,000,000 under \$5,000,000	06.0	1.84	ı	1	1.58	3.38	2.34	3.28	8.89	16.59	0.74	0.91
\$5,000,000 under \$10,000,000	0.84	2.06	1	ı	1.44	1.62	1.81	09 0	12.53	11.64	0.70	99'0
\$10,000,000 or more	0.04	0.02	ı	ı	0.16	1.10	:	ı	1	1	ı	ı
Taxable returns, totat	0.70	0.90	5.58	7.50	0.83	1,13	1.66	2.23	2.52	7.68	1.05	0.54
No adjusted gross income	13.16	20.78	99.87	18.66	34.92	15.59	25.90	14.91	67.27	61.63	18.76	2.68
\$1 under \$5,000	40.17	51.41	ı	ı	25.64	57.48	99.92	99.95	13.25	22.93	8.16	9.61
\$5,000 under \$10,000	29.25	36.02	37.77	40.05	9.45	12.13	21.94	27.97	15.50	29.73	9.00	16.12
\$10,000 under \$15,000	10.61	14.84	22.90	25.97	5.31	6.64	11.68	15.84	14.21	38.47	7.74	10.13
\$15,000 under \$20,000	8.41	12.20	18.65	22.36	5.01	6.75	10.53	15.93	13.10	24.56	6.87	9.59
\$20,000 under \$25,000	6.41	9.44	21.82	25.89	5.05	7.16	9.52	15.33	13.97	30.48	6:29	10.25
\$25,000 under \$30,000	5.57	8.88	21.78	24.89	5.41	7.70	8.44	11.07	13.34	22.80	6.62	11.29
\$50,000 under \$40,000	3.14	4.52	13.19	16.00	3.64	5.30	5.96	60.6	90.6	21.03	4.71	7.40
\$40,000 under \$50,000	2.80	4.28	13.20	16.76	3.45	5.42	5.98	8.64	8.98	19.37	4.45	7.31
\$50,000 under \$75,000	1.62	2.31	11.12	13.94	2.32	3.83	3.82	5.88	5.53	16.47	2.85	4.65
\$75,000 under \$100,000	1.73	2.59	ı	1	2.86	4.40	4.86	7.30	6.75	26.45	3.21	4.92
\$100,000 under \$200,000	1.51	2.16	27.34	26.60	2.21	2.64	4.26	5.54	5,46	18.29	2.13	2.72
\$200,000 under \$500,000	1.68	3,00	17.51	21.73	2.05	2.55	4.20	5.85	5.78	27.40	1.59	2.22
\$500,000 under \$1,000,000	1.82	3.05	ı	ı	2.40	4.06	4.49	5.87	8.97	23.94	1.58	2.15
\$1,000,000 or more	0.86	1.08	ı	ı	1.37	1.75	2.24	1.70	7.97	21.34	0.72	0.33
Nontaxable returns, total	2.52	3.32	9.99	12.32	0.98	1.70	2.37	2.89	6.23	8.28	2.76	3.04
Footnoles 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

					Sales of cap	lal assets reporte	Sales of capital assets reported on Form 1040, Schedule D	chedule D				
										The factor	1 1 1 1	,
Size of adjusted	Tax	Taxable net loss	Short-term capital gain	-term I gain	Short-term capital loss	erm loss	Short-term loss carryover	term ryover	Net short-term gain from sales of capital assets	rm gain irom pital assets	Net short-term loss fron sales of capital assets	Net short-term loss from sales of capital assets
gross income	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	0.94	0.99	1.56	1.50	1,31	1.03	1.70	1.14	1.50	2.12	1.79	2.24
No adjusted gross income	2 47	2.65	7.99	4 65	3.80	2.71	4.32	2.86	6.65	6.54	677	621
\$1 under \$5,000	4 34	4 27	8.63	15 97	6 47	8 35	7.52	8 76	7 93	13.54	10.13	16 24
\$5,000 under \$10,000	4.98	5.08	9.10	13 74	7 49	8.97	9 2 5	9 7 5	8.70	12.99	10.42	20.10
\$10,000 under \$15,000.	5.04	5 2 5	8 82	16 57	7.88	8.90	10 37	10.17	8.57	16.04	10 46	12 82
\$15,000 under \$20,000	5.29	5,59	8.92	16.58	7 89	8.41	10.15	9 25	8 68	15 69	10.97	16.39
\$20,000 under \$25,000.	5.69	6.17	9.54	26 71	8 46	20.6	11.08	9.70	9.57	24 02	1186	19 83
\$25,000 under \$30,000.	5.79	6.27	9 62	17 60	8.62	66.6	11.10	11.72	9.34	17 67	12 26	17.51
\$30,000 under \$40,000	4 10	4.50	7.35	13 13	6 15	6.41	8.85	7.43	7.11	14 78	8 01	10 88
\$40,000 under \$50,000	4 14	4.48	6.79	13.58	6.12	6.54	8.39	7.31	29'9	12.19	7.87	12 40
\$50,000 under \$75,000	2 80	3.09	4.52	961	4 21	4 42	6 02	5.02	4.45	8 51	5.34	8 16
\$75,000 under \$100,000	3.22	3.58	2:00	10.03	4 63	4.77	6 48	5.14	4 87	9 32	5.89	10.01
\$100,000 under \$200,000	2.23	2.42	3.32	5 89	2.93	3 17	4 10	3.45	3.20	6.14	3 79	6.63
\$200,000 under \$500,000	178	1 88	2.40	5 43	2.08	2.69	2.87	3.07	2.30	6 39	2 71	5 26
\$500,000 under \$1,000,000.	1 99	2.03	2.28	5.23	1.98	2.90	2 60	3 12	2.22	5 24	2.58	5 79
\$1,000,000 under \$1,500,000	2.38	2 42	2 44	5.23	2 14	3.35	2.75	361	2.37	6.41	2 79	6.75
\$1,500,000 under \$2,000,000	2.08	2 13	2.03	5.33	1.83	3.29	2.40	3.87	2 01	7 03	2.35	521
\$2,000,000 under \$5,000,000	1 29	131	1.10	2.68	1.00	1.79	1.32	2.02	1 09	3 47	1.28	3.38
\$5,000,000 under \$10,000,000	1 38	140	0 93	1.50	0.97	0.87	124	1.03	0.98	2 25	1.12	1.08
\$10,000,000 or more	0.16	0 16	1	ı	90.0	0.02	0.11	0.03	ı	ı	0 08	1
Taxable returns, total	1.11	1.20	1.69	1.56	1.52	1.24	2.07	1.38	1.64	2.28	1.98	2.57
No adjusted gross income	2186	20 62	19.00	4 45	20 67	7.08	24 52	6.77	28.01	12.73	16.55	26.79
\$1 under \$5,000	17 61	18.72	14 90	27.67	23 96	38 75	33 11	38 65	14 76	26 25	36.40	57.82
\$5,000 under \$10,000.	1191	13.11	16.48	25.50	18 33	26.30	24 12	28.71	17.03	25.42	22 33	26 12
\$10,000 under \$15,000	8 14	8.65	12.36	22 65	12 62	17.91	17 32	20.37	12.16	22 07	16.32	34 25
\$15,000 under \$20,000.	7.12	7 60	12.51	23 82	10 89	12.91	14 68	14 15	12.32	21.42	14 05	26.79
\$20,000 under \$25,000	6.91	7 59	11 63	37 10	10 27	12 16	14 46	13 32	11.71	34 28	13.86	24 97
\$25,000 under \$30,000	6.78	7.39	11.07	20.51	10.54	13.73	13.99	16.59	10.95	20 25	14.71	22.48
\$30,000 under \$40,000	4 60	5 0 7	8.07	15.05	7.02	7.94	10 29	9.11	7.83	16 85	9 11	13 73
\$40,000 under \$50,000.	4 43	4.80	7 13	14 73	6.77	7 82	9 45	8 82	7.06	13 62	8 64	14 69
\$50,000 under \$75,000.	2.88	3.18	4.68	10.16	4.36	4.90	6 27	2 60	4.59	9.08	5.52	8.95
\$75,000 under \$100,000	3 26	3.63	5.06	10 20	4 73	5.02	6 64	5.42	4.94	9 58	6 02	10 52
\$100,000 under \$200,000	2.24	2 42	3.33	5.94	2 94	3 25	4.13	3.55	3.21	6 22	3.80	6 72
\$200,000 under \$500,000	1.78	1.88	2.40	5.46	2.08	2.74	2.88	3 13	2.31	6 44	2.71	5 30
\$500,000 under \$1,000,000	1.99	2.03	2 28	5 2 5	1.98	2.96	2.60	3 18	2.22	5 28	2.59	5.86
\$1,000,000 or more	122	1 24	1.04	0 89	96 0	1.03	127	1.19	1.06	1.76	1 22	1.66
Nontaxable returns, total	1.80	1.78	4.19	5.43	2.65	2.16	3.04	2.34	3.80	5.09	4.20	4.54

2.50 2 65

2.76

2.34

1 25 2

1.33 1.91

2.93

2.80

9.76

3.07

5.51

10.01

16.60

18.75

29.52

18.42

Nontaxable returns, total. Footnotes at end of table

8.50 8 80 5.53

8.14

5.58 3.47 3.87

15.92 981

0.81 2.07

1.01 (47)

2.66 4.54

(48)

(46)

5.69

5.33 5 64 6.02 6.14 4 40 4 47 3.00 3 45 2.39 1.92 2.54 2.23 1.41 1.49

7 94

10.58 6.92 6.91

6.61 6.61 4.61

5.84

11.34

4.96 3.22 2.45 2.31 2.61

3.73

4.92 2.74 2 25

0.91

1.01

1.20 20.65 17.35 12.16 8.62 7.59 7 29 7 15 4.91 4.75 3.08 3.48 2.39 1.93

0.55 2.78 98.6 17.08 10.64 9.74 10.50 12.79 7.68 7 48 4 79 5.11 2.23

3.30 2.55 1.37

221 2,01 0.67

2.10

2.22 2.16

Amount

Number of

returns

capital loss Long-term

Long-term

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

capital gain Number of 6.05 4 55 1.57 8.17 0.99 5.28 571 5.68 5.64 5.52 6.03 4 29 2.87 2 17 1.70 1.40 0.72 0.69 0.03 1.07 8.39 9 32 7.03 6 83 6.91 4.96 4.62 2 97 3.37 2.18 1.57 0.71 returns (45)Sales of capital assets reported on Form 1040, Schedule D-continued 64.58 95.80 Net short-term partnership/ 50.62 16.36 16.17 10.19 4 96 78 17 59.19 50.17 56.12 17.26 4.23 63.05 93.02 35.36 44 34 47.17 44.82 17 40 53.37 16.36 1061 1.47 4.63 9.93 92.84 99.95 72.54 26 08 16.57 (44) Number of 48.19 29.92 35.66 29.92 27.20 26.80 99.95 59.20 59.73 31.02 29.34 32.67 21 26 18.85 9.53 6.02 5.22 4.05 2.00 23.37 57.63 9.59 5.23 returns 36.58 29.41 20.37 4.50 1 66 4.99 39.04 19.11 6.04 1.85 (43) 55 45 79 79 39 12 74 76 38.14 39.54 32 72 17.62 Net short-term partnership/ 34 14 30 27 53 96 63.56 59 96 48 75 27.61 37 27 28.50 24.38 16.88 10 43 8.56 6 88 6.59 3.30 1.77 3 48 99 41 66.91 25.26 10.57 8 61 Amount 1.74 297 1.81 0.91 (42) S-corp gain Number of returns 4.34 26.13 25 48 27.23 18.22 12.58 4.33 3.17 2.98 2.48 1.19 0.94 3.56 21.73 39.64 45.49 46.07 29.48 33.58 19 47 13 23 7 74 1.09 3.35 27.27 33.91 26.86 20.64 7.64 33.67 25.27 14.51 14.01 (41) forms (4684, 6781, and 8824 89.87 21.66 91.63 60 43 51.02 56.13 57.27 41.80 48.63 41.30 21.22 13.72 18.09 18.03 2.29 6.05 2.64 99.95 69.66 69.88 88.07 56.08 62.27 50 66 47.08 32.77 5.72 74.64 15.91 32 64 6.04 Short-term loss from other (40) Number of returns 53.52 35 12 21 43 69 66 06.69 61.05 56.40 60 16 21 72 73 77 68 09 50.55 49.62 38 19 9163 13 29 21 05 63.31 53 02 55 66 13 23 7 61 4.93 2.14 1 47 8.61 12 73 99.95 97 24 3781 38.47 7.62 1.81 7.88 5.94 (38) other forms (2119, 4797, etc.) 30.16 55.06 14.64 8.20 72.73 62.78 44 08 40.90 23.86 32.00 64 61 60.24 65.52 61.98 60.39 46.58 52.44 38.07 29.58 23.78 16.64 15.24 2.96 4.32 0.53 82.91 66.92 53.47 2.31 4.40 (Coefficient of variation for number of returns and amount (percent)) (38) Short-term gain from Number of returns 64 23 26.50 17.60 9.79 2.89 86.64 42.30 47 23 17.95 9.82 6.71 31.18 71.50 45.66 55.62 37.67 44.97 84.82 34.79 40.00 24.43 27.86 7.45 9.60 5.71 1.93 7.11 13.43 66.41 28.82 (37) \$5,000,000 under \$10,000,000. \$1,000,000 under \$1,500,000. \$1,500,000 under \$2,000,000. \$2,000,000 under \$5,000,000 Size of adjusted gross income \$500,000 under \$1,000,000. \$500,000 under \$1,000,000. \$100,000 under \$200,000 No adjusted gross income \$100,000 under \$200,000 \$200,000 under \$500,000 No adjusted gross income. \$200,000 under \$500,000. \$75,000 under \$100,000... \$75,000 under \$100,000. \$50,000 under \$75,000.. \$30,000 under \$40,000... \$50,000 under \$75,000.. \$10,000 under \$15,000... \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000. \$25,000 under \$30,000. \$40,000 under \$50,000. \$15,000 under \$20,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$5,000 under \$10,000 \$5,000 under \$10,000. \$10,000,000 or more. Taxable returns, total. \$1,000,000 or more. \$1 under \$5.000... \$1 under \$5,000.. All returns, total.

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

					Sales of capital as	ssets renorded on	Sales of capital assets renorted on Form 1040. Schedule D-continued	Paratronad				
Size of adjusted	Net long-ter sales of cal	Net long-term gain from sales of capital assets	Net long-te sales of ca	Net long-term loss from sales of capital essets	Long-term loss carryover	lerm	Long-term ga	Long-term gain from other forms (2119, 4797, etc.)	Long-term loss from other forms (4684, 6781, and 882	Long-term loss from other forms (4684, 6781, and 8824)	Net long-term partnership/ S-corp gain	partnership/
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(26)	(57)	(58)	(65)	(09)
All returns, total	1.12	0.81	1.36	1.67	1.14	06:0	1.77	1.15	9.37	6.38	2.48	0.84
No adjusted gross income	5.70	5 28	4 24	5.47	3.20	2.26	6.65	4.00	25.06	19.03	10.71	3.81
51 under \$5,000	5.80	11 73	6.62	10.33	5.08	6.19	16.25	25.08	63.34	43.59	21.38	54.75
\$5,000 under \$10,000.	6.01	11 67	7.07	10.36	5.87	6.54	14 49	27.30	74 17	75.23	18.97	32 41
\$10,000 under \$15,000	6.12	9.61	7.02	9.25	6.26	6.49	11.00	23.64	66.65	74.47	23.47	31.89
\$15,000 under \$20,000	6.23	9.43	7.39	11.72	6.75	6.74	10.87	19.76	63.29	49.57	19.70	28.29
\$20,000 under \$25,000	7.03	11 20	8.16	11.57	7.03	7.16	10.99	18.25	66.29	60 74	21 95	27.37
\$25,000 under \$30,000	6.92	11 86	7.91	11.06	7.55	7.40	11.14	23.67	72.70	71.80	19.53	32.38
\$30,000 under \$40,000	5.21	8.74	5 84	8.43	5.26	5.10	8.45	12.53	45.97	36.98	14.94	23 49
\$40,000 under \$50,000	4.87	8.06	5.72	8.23	5.51	5.63	8.85	14.41	53.67	48.95	13.41	24.41
\$50,000 under \$75,000	3.25	5 38	3.84	5.55	3 58	3,57	575	7.90	33.08	43.48	9.26	16.73
\$75,000 under \$100,000	3.75	6 13	4.30	6.45	4.21	4.32	6.40	99.8	39.84	42.73	9.88	15.19
\$100,000 under \$200,000	2.43	3 57	3.11	4.64	2.66	2.65	3.81	4.52	23.73	35.75	5.37	8.09
\$200.000 under \$500,000	1.77	2.98	2.46	3.97	1.94	2.81	2.63	3.59	14.93	22.75	3.11	7.07
\$500,000 under \$1,000,000	1.76	2 98	2 54	5.33	1.97	2.68	2.39	3,56	9.74	14.08	2.49	4.54
\$1,000,000 under \$1,500,000	1.87	3.14	2.99	6.62	2.26	3.17	2.39	3.68	7.50	19.46	2.31	4.26
51,500,000 under \$2,000,000	1.56	2.85	2.63	4 50	1.93	2.56	2.05	3.45	6.55	21.75	1.95	3.71
\$2,000,000 under \$5,000,000.	0.82	1 42	1 55	7 44	1.14	2.11	1.05	1.73	2.89	7.28	0 93	1.79
\$5,000,000 under \$10,000,000	0.78	1.09	1.37	3 30	1.11	1.28	0.87	1.12	2.15	4.13	0.79	1.05
\$10,000,000 or more	0.04	1	ı	1	60.0	0.01	0.05	1	ı	1	ı	ı
Taxable returns, total	1.22	0.83	1.56	1.90	1.35	1,11	1.94	1.19	10.30	6.93	2.62	0.85
No adjusted gross income	20.83	6.37	31.13	7.65	17.92	3.98	18.94	3.98	17.95	2.61	15.92	4.10
\$1 under \$5,000	9.36	12 62	20.78	36.38	18 14	24.07	47.35	49.68	99.95	99:92	40.74	48.60
\$5,000 under \$10,000	10.70	13.33	16.56	28.19	14.08	17.59	37 66	75.34	91.63	91.63	26.30	37.61
\$10,000 under \$15,000	8.78	12.34	10.92	13.23	10.55	11.93	21.78	34.57	ı	1	32.55	52.64
\$15,000 under \$20,000	7.97	11.91	9.93	18.42	9 16	9 81	14 68	30.78	87.08	68 52	27 65	43.08
\$20,000 under \$25,000	8.02	13 24	066	14 74	8 74	9.80	13.59	21.91	97 24	88.21	25.82	32.13
\$25,000 under \$30,000	7.98	14.06	60.6	13 51	8.93	9 16	13.52	31.17	76.79	90.18	22.26	36.09
\$30.000 under \$40,000	2 66	9.16	6.43	9 62	5.87	6 24	9.72	15.03	50.55	49.35	17.72	28.66
\$40,000 under \$50,000	5.21	8.81	6.07	8.82	5.88	6.36	9:94	16.72	60.17	62.37	14.37	23.96
\$50,000 under \$75,000	3.36	5.70	3.92	5.81	3.69	3.87	6.16	8.59	34.95	50.37	9.59	19.07
\$75,000 under \$100,000	3.82	6.38	4 33	69 9	4.28	4.50	99.99	9.10	40.07	43.52	10.05	15.77
\$100,000 under \$200,000.	2.44	3.60	3.12	4.73	2.67	272	3.82	4.56	23.96	35.84	5.42	8.35
\$200,000 under \$500,000	1.78	2.99	2.46	4.00	1.94	2.84	2.64	3.60	14.99	23.20	3.12	7.15
\$500,000 under \$1,000,000	1.76	2.98	2.54	5.38	197	2.70	2.39	3.57	9.76	14.23	2.49	4.57
\$1,000,000 or more	0.81	0.56	1.43	2.92	1.08	1.13	0.98	0.79	2.52	3.24	0.87	0.48
Nontaxable returns, total	2.98	4.18	2.86	3.59	2.16	1.80	4.48	4.51	20.47	16.31	7.89	5.24
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

	andes is color		000000000000000000000000000000000000000							
						Sale of	Sale of property			
And the state of t	Net fong-term partnership/ S-corp loss	partnership/ loss	Schedule D distrib	Schedule D capital gain distributions	Net	other than c	other than capital assets	058	Total t	Total taxable IRA distributions
grass income	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(89)	(69)	(02)
All retums, total	3.99	3.79	1.10	2.06	2.78	3.43	3.05	3.83	1.20	1.98
No edjusted grass income	16 22	3.97	4.85	7.58	8.27	7.33	7.74	7.40	8.95	10.72
\$1 under \$5,000	24 74	44.59	5.99	10.31	19.90	34 07	1973	32 67	8 49	11 58
\$5,000 under \$10,000	34 21	39.59	6.53	9,41	19.54	28.07	18.28	33.95	5.55	75.7
\$10,000 under \$15,000	25 97	46.18	6 49	11.27	18.31	28.50	24.28	36.19	4.57	6.11
\$15,000 under \$20,000	23 44	35.44	6.37	10.31	16.42	22.20	18.30	27.73	4 41	89.9
\$20,000 under \$25,000	25.31	39.84	7.16	13.37	16.94	22.35	19.36	30.64	5.27	7.68
\$25,000 under \$30,000	23 83	63.12	7.44	14.04	14.91	25.77	21.44	45.35	5.20	7.64
\$30,000 under \$40,000	20.75	35.71	5.41	12.06	12.42	16.24	14.54	25 28	4 07	6.22
\$40,000 under \$50,000	19.15	31.79	5.04	8.93	12.09	23.54	17.62	39.33	4.23	6.41
\$50,000 under \$75,000	12 86	20.79	3.34	7.31	8.47	13.17	10.60	18.21	2.98	4.77
\$75,000 under \$100,000.	14.06	25.84	3.81	9.80	10.44	16.08	11.56	17.68	4.00	6.10
\$100,000 under \$200,000	8.15	15.57	2.44	5.28	6.42	10.48	6.98	13.08	3.27	5.09
\$200,000 under \$500,000	5 27	11.24	1.71	4 00	4 60	9.18	4.33	8.90	3.44	6.82
\$500,000 under \$1,000,000	4.60	10.92	1.68	4 17	4.01	8 14	3.51	8.22	4.07	8.63
\$1,000,000 under \$1,500,000	4.77	12.96	1.89	8.75	4.02	9.69	3.48	8.79	4.57	11.72
\$1,500,000 under \$2,000,000	4.38	7.12	1,55	10.10	3.60	11.40	3.06	9.16	3.95	11.78
\$2,000,000 under \$5,000,000	2.48	5.99	0.84	4.31	1.76	5.30	1.62	4.42	2.31	7.12
\$5,000,000 under \$10,000,000	2.01	1.57	0.81	1.29	1.40	5.10	1.36	1.76	2 14	12.13
\$10,000,000 or more	ı	ı	ı	1	ı	ı	ı	1	0.32	0.29
Taxable returns, total	4.33	3.88	1.20	2.20	3.17	3.88	3.49	4.02	1.35	2.14
No adjusted gross income	30.01	1.96	19 18	13 46	23.87	7 56	27.89	10.06	13.78	23.07
\$1 under \$5,000	1	\$	11,47	16.94	90.05	63.15	74.70	95.26	52.89	60.82
\$5,000 under \$10,000	67 17	73.56	11.95	18.25	40.84	54.41	44.58	62.09	16.78	22.87
\$10,000 under \$15,000	54 13	97.84	10.15	16.54	35.78	51 60	46.18	55.93	6.84	9.34
\$15,000 under \$20,000	33.21	56.10	8.07	12.12	26.37	44.88	25.91	52.90	5.81	8.51
\$20,000 under \$25,000	33.06	49.21	8.21	15.77	23.76	30.11	28.82	44.55	5 95	8,59
\$25,000 under \$30,000	29 74	64.53	8.29	14 94	20.48	34.39	29 29	53.48	5 64	8.36
\$30,000 under \$40,000	24.16	45.92	5.88	13.34	14.25	17.74	16.10	30.20	4.27	6.51
\$40,000 under \$50,000	19 83	36.18	5.28	9.48	13.82	27.99	19.63	46.31	4.33	6.59
\$50,000 under \$75,000	13.38	24.38	3.41	7.62	8.98	14 10	11.44	22.62	3.02	4 82
\$75,000 under \$100,000	14.28	27.09	3.85	10.00	10.73	16.94	11.71	18.51	4.03	6.16
\$100,000 under \$200,000	8.16	15.88	2.45	5.31	6.47	10.53	7.02	13.30	3 27	5.10
\$200,000 under \$500,000	527	11.57	1.71	4.01	4.61	9.24	4.34	9.04	3.44	6.83
\$500,000 under \$1,000,000	4 60	11.36	1.68	4 17	4.02	8 17	351	8.42	4.07	8.64
\$1,000,000 or more	2.26	3.22	0.81	2 58	1.61	2.59	1.49	2.49	2.72	5.25
Nontaxable returns, total	10.30	11.15	2.93	5.19	5.93	6.88	6.29	6.61	2.82	4.36

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

The color of the			(Amound) w										
			Pensions a	nd annuities			ž.	ant		i	Roy	alty	
	Size of adjusted	Τ¢	ital	Tax	able	N OC	et ome	Net loss in nondeduc	(includes tible loss)	N Su	et ome	Ne	to Se
(11)         (71)         (72)         (73)         (73)         (73)         (73)         (73)         (73)         (73)         (73)         (73)         (74)         (73)         (74) <th< th=""><th>grass income</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th></th<>	grass 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
1.25   1.25		(71)	(72)	(73)	(74)	(75)	(73)	(77)	(78)	(62)	(80)	(81)	(82)
611         2010         613         600         512         446         450         613         615 <td>All returns, total</td> <td>0.65</td> <td>1.29</td> <td>0.68</td> <td>1.03</td> <td>1.44</td> <td>1.59</td> <td>1.44</td> <td>1.71</td> <td>2.84</td> <td>3.65</td> <td>17.71</td> <td>29.69</td>	All returns, total	0.65	1.29	0.68	1.03	1.44	1.59	1.44	1.71	2.84	3.65	17.71	29.69
477         160         485         6.64         970         1720         1610         1654         250         970         1720         1610         1644         250         970         1720         1610         1644         250         970         970         1720	No adjusted gross income.	5.61	20.88	5.91	8.13	6.90	5.72	4.84	4 81	12.03	9.50	42 15	24.58
3.3.         6.67         3.40         7.10         8.25         8.24         17.44         11.68         3.95         9.89         9.89         9.89         17.64         11.68         3.99         9.89         9.90         17.64         11.68         3.99         9.90         9.90         11.68         3.99         9.90         9.90         11.68         3.99         9.90         9.90         11.68         3.99         9.90	\$1 under \$5,000.	4 79	18.09	4 95	6.45	00 6	12.80	10.13	16.36	16.43	22.90	97.81	80,90
2.7.2         7.0.2         2.7.6         3.3.4         6.9.9         6.2.4         6.4.2         17.20         17.20         2.5.6         9.9.0         9.2.4         6.9.9         6.9.2         7.0.7         17.20 <th< td=""><td>\$5,000 under \$10,000.</td><td>3.32</td><td>8.87</td><td>3.38</td><td>4.10</td><td>71.17</td><td>9.25</td><td>8.60</td><td>12.44</td><td>14.88</td><td>39.45</td><td>99.94</td><td>99.94</td></th<>	\$5,000 under \$10,000.	3.32	8.87	3.38	4.10	71.17	9.25	8.60	12.44	14.88	39.45	99.94	99.94
263         353         267         330         639         737         1034         1350         2027         903         702         1034         1350         2027         903         1444         2027         903         1444         2027         903         1444         2027         903         1444         2027         903         1444         2027         903         1444         2027         903         1444         2029         903         903         1444         203         903         903         1444         203         903         903         1444         203         903 </td <td></td> <td>2.72</td> <td>7.02</td> <td>2.76</td> <td>3.34</td> <td>6.58</td> <td>8.24</td> <td>8.42</td> <td>12.60</td> <td>14.68</td> <td>25.96</td> <td>99 93</td> <td>99.93</td>		2.72	7.02	2.76	3.34	6.58	8.24	8.42	12.60	14.68	25.96	99 93	99.93
3 0.0         5 10         3 12         4 0.0         7 7.1         1 0.0         7 7.7         1 0.0         7 7.7         9 31         1 50.0         2 0.0         1	\$15,000 under \$20,000.	2.63	3.83	2.67	3.30	6 3 3	9.20	7.55	10 34	13.50	20.27	90.23	99.96
2.35         4.76         3.34         4.75         77.1         17.7         7.79         14.41         25.74         60.25           1.17         2.25         3.27         2.241         3.23         5.72         7.79         11.99         2.50         60.21           1.17         2.25         3.70         2.24         3.23         5.22         7.39         5.15         11.99         2.50         60.21           1.17         3.00         1.70         2.24         2.23         5.22         7.39         5.15         11.99         2.50         60.21           1.15         3.00         2.26         2.23         3.25         2.24         4.29         3.24         7.50         11.99         2.50         60.20		3.06	5.16	3 12	4.03	7.21	10.16	7.27	9 31	15.02	28.25	65 98	83.60
2.55         3.57         2.41         3.28         5.40         3.61         5.79         1.19         2.38         6.51         6.40         1.19         2.39         6.51         6.40         1.19         2.39         6.51         7.97         7.19         1.19         2.39         6.51         6.40         6.15         1.15         2.39         6.51         6.79         6.15         6.15         1.10         2.39         6.51         6.20         6.70         1.10         2.39         6.51         6.20         6.70 <th< td=""><td>\$25,000 under \$30,000.</td><td>3.26</td><td>4.76</td><td>3.34</td><td>4.35</td><td>7.71</td><td>11.37</td><td>7.29</td><td>9 49</td><td>14 41</td><td>25.74</td><td>69.23</td><td>99 49</td></th<>	\$25,000 under \$30,000.	3.26	4.76	3.34	4.35	7.71	11.37	7.29	9 49	14 41	25.74	69.23	99 49
1.5.         3.7.         3.5.         5.2.         5.7.         5.7.         1.6.         1.0.         5.0.         9.9.           1.7.         3.0.         1.7.         2.5.         5.5.         5.7.         5.5.         1.6.         1.0.         1.0.         9.9.           1.7.         3.0.         1.7.         2.5.         2.5.         5.7.         4.9.         6.0.         9.4.         10.30         1.7.           1.6.         3.7.         4.2.         2.3.         2.4.         2.9.         4.9.         6.0.         9.4.         10.30         3.1.           1.6.         3.7.         4.2.         2.3.         2.4.         2.9.         4.0.         3.0.         4.2.         10.30         3.1.           1.6.         2.4.         2.3.         2.3.         2.4.         4.0.         3.0.         4.2.         10.30         3.1.         4.0.         3.0.         3.0.         4.0.         3.0.	\$30,000 under \$40,000.	2.35			3 28	5 40	8.01	517	7.09	11.98	23.98	62.13	61.16
170         300         175         250         4.05         579         387         515         915         170         4570           1523         326         326         426         529         426         579         477         1022         378           156         326         326         326         326         326         326         1022         371           156         326         326         326         326         326         326         1026         327         472         409         327         172         409         327         172         409         327         172         409         327         172         409         327         172         409         327         172         409         327         172         409         327         172         409         327         172         409         327         172         409         327         172         409         327         409         328         409         172         409         328         409         328         409         172         409         328         409         1006         4006         4009         4009         4009         40		2.45	3.79		3.53	5.62	7.97	5.52	7.59	11.89	20.50	99 95	39,95
195         238         238         522         669         460         602         943         1933         —           195         228         228         238         249         243         255         381         479         1933         —           195         207         417         237         389         266         274         404         310         477         409         1035         272           100         272         277         230         266         274         404         310         427         409         393         272           00         133         368         270         279         264         446         310         427         409         378         378         272           00         133         368         150         272         456         272         167         326         378 <td< td=""><td>\$50,000 under \$75,000</td><td>1.70</td><td>3.00</td><td>1.76</td><td>2.50</td><td>4.05</td><td>5.79</td><td>3.87</td><td>5.15</td><td>8.15</td><td>17.06</td><td>45 79</td><td>54 82</td></td<>	\$50,000 under \$75,000	1.70	3.00	1.76	2.50	4.05	5.79	3.87	5.15	8.15	17.06	45 79	54 82
105         326         211         203         342         4.39         3.25         3.60         10.95         31.6         31.7         40.9         31.6         31.7         31.6         31.	\$75,000 under \$100,000.	2.23	4 62	2.38	3.39	5.22	6.89	4.60	6.02	9.43	19.33	1	ı
2 07         417         2 37         3 99         2 66         2 82         2 85         3 81         4 72         4 09         9 55         2 77           0 00         2 72         7 74         2 64         4 10         3 61         7 27         4 09         3 61         2 72           0 00         2 72         7 74         2 64         4 10         3 61         7 24         6 29         3 26         6 39         3 48         11 69         2 7 27           0 00         1 133         3 18         1 154         5 01         1 50         2 62         1 67         3 26         6 39         3 48         1 109         3 24 87           0 00         0 10         0 10         0 12         1 40         2 77         1 50         2 62         1 67         1 67         1 69         3 28         1 109         3 24         1 109         3 24         1 109         3 24         1 109         3 24         1 109         3 24         1 109         3 24         1 109         3 24         1 109         3 24         1 109         3 24         1 109         3 24         1 109         3 24         1 109         3 24         1 109         3 24         1 109         3 24	\$100,000 under \$200,000	1,95	3.26	2.11	2.93	3.42	4.39	3.25	3 80	6.49	10.95	31.16	79.90
24.7         6.24         6.24         4.04         3.10         4.27         4.09         9.56         27.21           0.00         2.72         5.64         2.74         4.04         3.10         4.10         9.94         2.72           0.00         2.72         2.72         7.71         2.64         4.56         3.61         1.15         4.09         9.54         2.72           0.00         1.33         3.18         1.54         5.01         1.59         2.72         1.67         5.56         1.008         2.72           0.00         1.33         3.18         1.54         5.01         1.56         1.67         3.24         1.67         5.56         1.008         2.72           0.00         1.33         3.18         1.54         2.47         1.56         1.72         1.67         2.69         3.64         1.60         2.82           0.00         1.30         0.03         1.41         1.65         1.67         1.67         1.69         3.44         3.69         1.69         3.74         1.69         3.74         1.69         3.74         1.69         3.74         1.69         3.69         3.74         3.69         3.74	\$200,000 under \$500,000	2.07	4.17	2.37	3.99	2.66	3.82	2.85	381	4.72	10.22	27 27	48 79
000         272         771         3.06         8.66         2.94         4.10         3.61         7.12         4.09         9.34         2.83           000         1.39         5.69         2.79         7.37         2.64         4.56         3.56         6.39         3.38         11.99         2.467           000         1.33         1.54         5.01         1.54         5.01         1.55         1.67         1.29         1.58         1.19         2.47           000         1.24         1.62         1.67         2.62         1.67         3.24         1.67         5.56         1.00           00.0         0.10         0.01         0.01         0.03         -		2.47	6.24	2.86	5.66	2.74	4.04	3.10	4 27	4 09	9.95	27 21	71.02
00	\$1,000,000 under \$1,500,000	2.72	7.71	3.08	8.66	2.94	4 10	3.61	7.12	4.09	9.34	28.83	44.13
000	\$1,500,000 under \$2,000,000.	2.39	5.69	2.79	7.97	2.64	4.58	3 26	6.39	3.48	11.99	24 87	17.88
000         124         162         140         247         135         118         165         129         132         4.90         882           000         0.01         0.01         0.01         0.03         —	\$2,000,000 under \$5,000,000	1.33	3.18		5.01	1.50	2.62	1.87	3.24	1.67	5.56	10.06	18.71
0.10         0.01         0.13         0.03         -         <	\$5,000,000 under \$10,000,000.	1.24	1.62	1 40	2.47	1.35	1.18	1.65	1 29	1 32	4.90	8.82	1.08
0.74         1.35         0.78         1.11         1.65         1.72         1.67         1.67         1.69         3.14         3.84         19.59           29.46         21.92         32.85         21.61         22.66         16.70         27.16         18.28         28.58         11.32         93.70           1.5.70         35.38         42.13         58.26         7.666         99.32         36.21         40.96         90.92         11.30         90.22         92.71         90.90         90.92         92.71         90.90         90.92         92.71         90.90	\$10.000.000 or more.	0.10	0.01	0.13	0.03	ı	1	ł	ı	ı	1	1	ı
29.46         21.92         32.85         21.61         22.66         16.70         27.16         182.8         28.58         11.32         93.70	Faxable returns, total	0.74	1.35	0.78	1,11	1.65	1.72	1.67	1.98	3.14	3.84	19.59	34.07
35.38         4213         35.38         4427         58.25         76.66         99.32         96.21         49.96         80.92         82.7           9.96         11.90         9.96         11.86         23.04         29.59         26.53         36.50         4421         63.56         —           1.90         5.82         4.05         4.79         10.54         13.06         15.47         22.91         21.59         30.41         —           1.1.1         5.82         4.05         4.79         10.54         13.06         15.47         22.91         21.59         30.41         —           1.1.1         5.86         5.82         4.47         9.21         12.70         17.50         26.55         81.70         17.50         26.55         81.70         17.51         17.52         17.51         17.52         17.07         16.47         17.52         17.07         16.47         17.52         17.07         16.47         17.52         17.07         16.47         17.52         17.51         17.52         17.51         17.52         17.51         17.52         17.51         17.52         17.51         17.52         17.52         17.52         17.52         17.52 <t< td=""><td>No adjusted gross income.</td><td>29.46</td><td>21.92</td><td>32.85</td><td>21.61</td><td>22.66</td><td>16.70</td><td>27 16</td><td>18.28</td><td>28.58</td><td>11.32</td><td>93 70</td><td>09.09</td></t<>	No adjusted gross income.	29.46	21.92	32.85	21.61	22.66	16.70	27 16	18.28	28.58	11.32	93 70	09.09
9.96         11.90         9.96         11.86         23.04         29.59         26.53         36.50         44.21         63.56         —           4.00         5.82         4.05         4.79         10.54         13.06         15.47         22.91         21.59         30.41         —           7.39         4.53         4.65         4.79         10.54         13.06         15.47         22.91         21.59         30.41         —           7.40         5.82         4.61         9.21         12.70         1151         15.90         17.50         26.55         817.0           8.46         5.64         3.65         4.61         9.17         12.02         12.07         16.47         27.32         70.67           8.55         5.01         3.63         4.61         9.17         13.02         9.55         12.07         16.47         27.32         70.66           8.55         5.01         3.63         4.61         9.17         6.12         9.15         12.07         16.47         72.32         70.66           8.55         3.04         2.52         4.17         5.96         4.05         5.46         12.07         11.02         70.50	\$1 under \$5,000	35.38	42 13	35.38	44 27	58.25	99:92	99.32	95.21	49.96	80.92	82 27	82.27
4.00         5.82         4.05         4.79         10.54         13.06         15.47         22.91         21.59         30.41         —           3.39         4.53         3.43         4.12         9.21         12.70         1151         15.90         17.50         26.55         81.70           3.46         5.66         3.52         441         8.59         12.18         9.88         1271         17.52         31.90         70.67           3.56         5.01         3.63         461         9.17         13.02         9.55         12.07         16.47         27.32         70.66           3.55         5.01         3.63         461         9.17         13.02         9.55         12.07         16.47         27.32         70.66           3.55         5.01         3.63         461         9.17         6.17         8.48         13.09         70.67           3.55         3.63         6.04         8.53         6.18         8.66         12.20         21.93         74.10           3.24         4.54         2.33         3.40         6.04         8.53         4.05         5.46         8.29         17.55         4.60 <td< td=""><td>\$5,000 under \$10,000</td><td>9.96</td><td>11.90</td><td>96.6</td><td>11.86</td><td>23.04</td><td>29.59</td><td>26.53</td><td>36 50</td><td>44.21</td><td>63.56</td><td></td><td>l</td></td<>	\$5,000 under \$10,000	9.96	11.90	96.6	11.86	23.04	29.59	26.53	36 50	44.21	63.56		l
3.39         4.53         3.45         4.12         9.21         12.70         1151         15.90         17.50         26.55         81.70           3.46         5.66         3.52         4.41         8.59         12.18         9.86         12.71         17.52         31.90         70.67           3.55         5.01         3.63         4.61         9.17         13.02         9.55         12.07         16.47         27.32         70.66           3.55         5.01         3.63         4.61         9.17         13.02         9.55         12.07         16.47         27.32         70.66           3.55         5.01         3.63         4.61         9.17         6.07         8.48         13.09         26.36         75.41           3.40         6.12         9.11         6.07         8.48         13.09         26.36         75.41           3.24         4.54         2.52         4.17         5.98         4.05         5.46         8.29         17.55         46.06           3.24         4.54         2.39         3.40         5.27         4.41         3.26         4.73         10.25         27.30           3.24         2.36	\$10,000 under \$15,000.	4.00	5.82	4.05	4.79	10.54	13.06	15.47	22 91	21.59	30.41	1	ı
346         5.66         3.52         441         8.59         1218         988         1271         17.52         31.90         7067           3.55         5.01         3.63         4.61         9.17         13.02         9.55         12.07         16.47         27.32         70.66	\$15,000 under \$20,000	3.39	4.53	3.43	4 12	9.21	12.70	1151	15.90	17.50	26.55	81.70	81.70
3.55         5.01         3.63         4.61         9.17         13.02         9.55         12.07         16.47         27.32         70.66	\$20,000 under \$25,000.	3.46	5.66	3.52	441	8.59	12 18	9 88	12 71	17.52	31.90	79 07	80.74
2.49         3.75         2.55         3.41         6.12         9.11         6.07         8.48         13.09         26.36         75.41           1.72         3.63         6.04         8.53         6.18         8.66         12.20         21.93         99.65           1.72         3.03         1.78         2.52         4.17         5.98         4.65         5.46         8.29         17.55         46.06           1.72         3.26         2.12         2.93         3.43         4.41         3.26         6.19         9.61         2.07         17.55         46.06           1.96         3.26         2.12         2.93         3.43         4.41         3.26         6.19         9.61         2.07         1.02         27.30           1.96         3.26         2.12         2.93         3.43         4.41         3.26         6.52         1.02         27.30         27.30           1.27         2.07         4.18         2.37         2.74         4.04         3.10         4.29         4.10         9.95         27.31           1.28         2.39         1.36         1.36         1.76         3.16         3.16         3.16         3.16 </td <td>\$25,000 under \$30,000.</td> <td>3.55</td> <td>5.01</td> <td>3.63</td> <td>461</td> <td>9.17</td> <td>13.02</td> <td>9.55</td> <td>12.07</td> <td>16.47</td> <td>27.32</td> <td>70 66</td> <td>99 89</td>	\$25,000 under \$30,000.	3.55	5.01	3.63	461	9.17	13.02	9.55	12.07	16.47	27.32	70 66	99 89
254         383         2.63         6.04         8.53         6.18         8.66         12.20         21.93         99.95	\$30,000 under \$40,000	2.49	3.75	2.55	3.41	6.12	9.11	6.07	8 48	13.09	26 36	7541	76.51
1.72         3.03         1.78         2.52         4.17         5.98         4.05         5.46         8.29         17.55         46.06           2.24         4.64         2.39         3.40         5.27         6.97         4.69         6.19         9.61         20.07         —           1.96         3.26         2.12         2.93         3.43         4.41         3.26         3.82         6.52         11.02         31.16           2.07         418         2.37         3.99         2.66         3.83         2.86         3.82         4.73         10.25         27.30           2.46         5.77         2.74         4.04         3.10         4.29         4.10         9.95         27.31           1.28         5.67         2.74         4.04         3.10         4.29         4.10         9.95         27.1           1.28         2.90         1.36         1.36         1.78         2.78         1.59         3.12         10.37           1.64         4.42         4.09         3.48         6.77         10.11         37.76	\$40,000 under \$50,000	2.54	3.83	2.63	3.60	6.04	8.53	6.18	8.66	12.20	21.93	99 95	99.95
2.24         4.54         2.39         3.40         5.27         6.97         4.69         6.19         9.61         2007         —           1.96         3.26         2.12         2.93         3.43         4.41         3.26         3.82         6.52         11.02         3.16           2.07         4.18         2.37         3.99         2.66         3.83         2.86         3.82         4.73         10.25         27.30           3.48         6.24         2.86         5.67         2.74         4.04         3.10         4.29         4.10         9.95         27.21           1.28         2.30         1.48         3.45         1.36         1.76         2.78         1.59         3.12         10.37           1.64         4.29         4.29         4.10         9.95         2.71         10.11         37.76	:	1.72	3.03	1.78	2.52	4.17	5 98	4 05	5 46	8.29	17.55	46.06	55.04
1.96         3.26         2.12         2.93         3.43         4.41         3.26         3.82         6.52         11.02         31.16           1.27         4.18         2.37         3.99         2.66         3.83         2.86         3.82         4.73         10.25         27.30           1.28         6.24         2.86         5.67         2.74         4.04         3.10         4.29         4.10         9.95         27.21           1.28         2.90         1.48         3.45         1.36         1.56         1.78         2.78         1.59         3.12         10.37           1.64         4.42         4.42         4.42         4.09         2.90         3.48         6.77         10.11         37.76		2.24	4.64	2.39	3.40	5.27	26.9	4.69	6.19	9.61	20.07	ı	1
2.07         418         2.37         3.99         2.66         3.83         2.86         3.62         4.73         10.25         27.30           1.28         6.24         2.86         567         2.74         4.04         3.10         4.29         4.10         9.95         27.21           1.28         2.90         1.48         3.45         1.36         1.55         1.78         2.78         1.59         3.12         10.37           1.64         4.42         1.70         2.46         3.15         4.09         2.90         3.48         6.77         10.11         37.76		1.96	3.26	2.12	2.93	3.43	441	3 26	3.82	6.52	11.02	31.16	79.90
2.48         6.24         2.86         567         2.74         4.04         3.10         4.29         4.10         9.95         2721	\$200,000 under \$500,000	2.07	4 18	2.37	3.99	2.66	3.83	2 86	3.82	4.73	10.25	27.30	48.86
1.64 4.42 1.70 2.46 3.15 4.09 2.90 3.48 6.77 10.11 37.76		2.48	6.24	2.86	567	2.74	4.04	3.10	4.29	4.10	9.95	27 21	71.02
		07.	7.30	04.1	0.40	1.30	CC.1	1.78	7.78	90°L	3.12	10.37	10:01
		1.64	4.42	1.70	2.46	3.15	4.09	2.90	3,48	6.77	10.11	37.76	49.17

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

		Farm	Farm rental			Total rental	Total rental and royalty			Partnership an	Partnership and S Corporation	
Size of adjusted	ž 8u	Net income	Z <u>ő</u>	Net loss	Net Income	et me	2 0	Net loss	ν χι	Net	2 0	Net loss
grossincome	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(83)	(84)	(85)	(86)	(87)	(88)	(88)	(06)	(91)	(95)	(63)	(94)
All retums, total	4.75	7.81	9.68	13.92	1.29	1.47	1.54	1.87	1.27	0.70	1.98	1.25
No adjusted gross income	21.88	21 25	29 25	29 48	6.18	5.00	4 81	6.45	8.34	4.70	4 07	2 06
\$1 under \$5,000	24.18	28.48	79.95	66.85	7.78	10.85	10.31	16.61	11.63	20.37	11.98	17 46
\$5,000 under \$10,000	18.01	20.53	43.75	68.35	6.31	9.20	8.53	12.71	66.6	11.74	11.35	20 40
\$10,000 under \$15,000	17.94	23.17	38.36	51.49	5.93	77.7	8 45	12.80	9.24	11 14	11.31	15.53
\$15,000 under \$20,000	14 22	50.09	43.66	63 12	5.59	7.92	7.66	9.86	8.18	10.36	11.97	15 29
\$20,000 under \$25,000	21.51	28 63	53.30	58.54	6.47	9.19	7.33	9.62	8.92	11.14	13.97	20.58
\$25,000 under \$30,000 .	20.19	27.30	14 41	55.21	6.74	9.87	7.34	974	8.78	10 92	12.16	15 71
\$50,000 under \$40,000	16.22	25.09	34.02	60.53	4.87	7.48	5.22	7.24	6.38	827	8 0 44 n	11.20
\$50,000 under \$75,000	13.56	17.75	23.99	44.47	3.66	5.41	389	5.07	4.15	5.35	9.33	8.60
67E 000 000 B 000 000	, ,								!			
\$100,000 under \$200,000	13.07	21.52	30.93	31.17	4 C+ C	6.39	4 63	5.88	74.4	3.73	7.07	9.53
\$200,000 under \$500,000	9:99	19.97	15.45	19.94	2.43	3.70	38.5	5.19	1.70	2 14	3.30	3.92
\$500,000 under \$1,000,000	1	1	ı	1	2.39	3.91	3.85	5.44	1.59	194	3.10	3 20
\$1,000,000 under \$1,500,000	ı	ı	ı	1	2.55	4.09	4.23	6.10	1.78	2.20	3.07	3.49
\$1,500,000 under \$2,000,000	1	1	ı	1	2.22	4.78	3.93	7.86	1.52	2.02	2.72	3.85
\$2,000,000 under \$5,000,000	ı	ı	ı	ı	1.18	2.54	2.15	3.98	0.83	1.04	1.38	1.51
\$5,000,000 under \$10,000,000	1	1	I	ı	1.03	1.95	1.78	0.77	0.83	0.92	1.07	0.36
\$10,000,000 or more	1	ı	t	:	I	ı	ı	1	1	ı	1	I
Taxable returns, total	5.52	8.68	11.29	16.86	1.47	1.58	1.82	2.14	1.35	0.71	2.43	1.51
No adjusted gross income	35.95	27.73	81.70	81.70	19 92	12.73	26.92	13.31	22 68	4 96	25.17	3.33
\$1 under \$5,000	1	1	1	t	41.01	58.10	47.51	98.09	29.17	31.30	40.71	17.70
\$5,000 under \$10,000	64.18	59.53	1	ı	19 92	25.69	27.46	38.55	19.66	23.66	29.83	45.85
\$10,000 under \$15,000	25.78	33.02	60.14	73.82	9.26	11.54	15.99	22.80	13.36	16.31	21.70	31 45
\$15,000 under \$20,000	1913	24 04	62'66	96.78	7.83	10.56	11.74	14.52	11.03	14.07	20.16	28.30
\$20,000 under \$25,000	23.98	31.50	53.30	58.54	7.58	10.77	9.81	12.92	11.03	13.44	23.04	38.86
\$25,000 under \$30,000	22.47	29 44	49.57	55.76	7.93	11.04	9.59	12.10	11.24	13.83	17.44	26.53
\$30,000 under \$40,000	17.17	24.44	36.19	61.71	5.46	8.35	6.12	8.38	99.2	10.18	10.49	14.98
#40,000 under \$50,000	19.53	28.52	42.84	56.57	5.50	7.97	6.21	8.27	6.78	8.87	10.65	15.89
\$50,000 under \$75,000	13.72	17.98	23.99	44.47	3.75	5.58	4.08	5.39	4.36	2.67	6.64	9.51
\$75,000 under \$100,000	14.30	21 46	30.95	31,17	4.59	6.47	4.72	6.01	4.53	5.79	7.20	10.30
\$100,000 under \$200,000	13.07	21.52	23.56	24.69	3 12	4 23	3.79	4.45	2.65	3 02	4 48	5.44
\$200,000 under \$500,000	10 00	19 99	15.47	20.00	2 43	3.71	3.85	5.21	1.70	2.14	3.31	4.03
\$500,000 under \$1,000,000	1	1	ı	ı	2.39	3.92	3.85	5.47	1.59	46:1	3.11	3.27
	ı	1	ı		60.7	.43	66'	74.7	200	70.0	67:1	0.02
Nontaxable returns, total	9.35	14.64	18.63	24,33	2.84	3.79	290	3 87	000			

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

		L					2 4000			
	4 1 1 4		Estate and trust		ri told	omoodi tell	toly	Not lose	Onempe	Unemployment compensation
Size of adjusted gross income	Net	Net Income	Tipe I	- 1	ואפון וואפון	Auton	laci de laci		Nicophon	Amount
	Number of retums	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(36)	(96)	(26)	(86)	(66)	(100)	(101)	(102)	(103)	(104)
All returns, total	4.41	3.19	13.48	6.11	3.63	4.23	1.86	2.56	1.30	1.74
No adjusted gross income	21 94	14.95	32.54	14.46	13.92	12.27	4.77	4.87	12.72	18.40
\$1 under \$5,000	26.69	33.59	98 10	80.03	16.73	25.45	16.22	21.41	8.16	10.18
\$5,000 under \$10,000.	24.58	33.98	99.95	99.95	16.95	20.82	12.16	18.49	4.69	6.02
\$10,000 under \$15,000	22.33	27.89	99.33	31.38	16.57	20.02	12.86	24.52	4.15	5.38
\$15,000 under \$20,000.	22.41	32.98	70.69	99.85	19.71	28.66	10.37	14.47	4.10	5.47
\$20,000 under \$25,000	31.88	52.37	71 23	65.74	19.65	23.83	12.00	16.89	4.60	6 01
\$25,000 under \$30,000	30.45	43.81	36,49	72.33	16.37	22.53	12.95	16.05	5.07	6 45
\$30,000 under \$40,000	17.80	24.75	56.85	59.54	13.17	15.22	7 49	10.17	4.01	5.30
\$40,000 under \$50,000	16.83	24.13	ı	ţ	12.69	15.90	9.44	12.46	4.53	5.84
\$50,000 under \$75,000	12.44	17.40	97.71	96.42	9.64	12.64	6.83	96.6	3.48	4.59
\$75,000 under \$100,000	16.48	23.07	62.97	24.42	14.28	14.21	8.03	9.65	4.88	6.36
\$100,000 under \$200,000	9.46	12.56	34.59	38.57	13.12	12.54	7.55	8.54	5.64	7.05
\$200,000 under \$500,000	6.93	12.90	19.23	32.53	10.28	11.48	7.33	8.59	7.18	8.75
\$500,000 under \$1,000,000	5.80	10.00	16.87	24.94	1	ı	6.53	7.30	ı	1
\$1,000,000 under \$1,500,000	00.9	12.73	13.46	19.23	12.26	13.74	7.18	7.75	1	1
\$1,500,000 under \$2,000,000	5.28	10.69	11,45	25.35	12.76	20.76	6.45	7.87	1	ī
\$2,000,000 under \$5,000,000	2.67	5.10	5.04	6.51	6.20	12.59	3.47	4,45	1	1
\$5,000,000 under \$10,000,000	2.05	3.57	3.16	0.92	5.17	2.17	2.76	1.45	ı	1
\$10,000,000 or more	1	.1	ı	1	t	1	ı	1	ı	ı
Taxable returns, total	4.73	3.25	15.71	3.70	4.85	5.21	2.45	3.19	1.65	2.18
No adjusted gross income	50.13	7.81	35.94	2 81	55.21	10.88	55.16	18.13	91.63	91.63
\$1 under \$5,000	37.96	42.71	1	ı	99.95	99.95	99.95	99.95	30.49	38.34
\$5,000 under \$10,000	40.75	45.22	ı	ı	44.09	48.94	31.13	54 64	13.90	18.34
\$10,000 under \$15,000	27.62	34.03	ı	ı	36.16	43.72	30.55	47.63	99.9	8.69
\$15,000 under \$20,000	28.81	43.75	t	ı	33.69	44.72	15.95	21.44	5.96	8.23
\$20,000 under \$25,000	40.87	64.76	71.41	93.88	27.94	44.60	15.73	24.50	6.11	7.99
\$25,000 under \$30,000	33.28	45.23	ı	ı	20.36	28.83	15.91	20.56	6.38	8.24
\$30,000 under \$40,000	18.09	24.75	98.96	92.71	15.86	18.57	8.65	12.01	4.69	6.25
\$40,000 under \$50,000	18.41	25.79	ı	1	14.17	18.63	10.07	12.56	4.92	6 40
\$50,000 under \$75,000	12.93	18.38	98.96	99.83	10.34	14.18	7.00	10.32	3.58	4.74
\$75,000 under \$100,000	16.69	23.24	63.19	49.33	14.59	13.72	8.08	9.75	4.89	6.37
\$100,000 under \$200,000	9.47	12,57	34.76	39.87	13.13	12.56	7.57	8.57	5.64	7.06
\$200,000 under \$500,000	6.95	12.94	19.32	35.46	10.29	11.49	7.34	8.64	7.18	8.76
\$500,000 under \$1,000,000	5.80	10.02	16.93	24.99	ı	t	6.54	7.33	ı	ł
\$1,000,000 or mare	2.53	2.45	3.71	2.14	5.63	6.27	3.34	2.50	1	I
Nontaxable returns, total	12.30	16.10	26.13	15.20	6.47	8.48	4.17	4.89	2.25	2.95

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

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	To	Social secu	Social secunty benefits	Taxable	Foreign earned	eamed		Other	Other income		Net operating loss	ating loss
Size of adjusted					income exclusion	xclusion	Net income	соте	Net	Net loss		0
gross income	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)
all returns, total	0.87	96.0	96.0	1,16	4.98	5.05	1.50	2.48	5.96	6.83	2.73	1.20
No adjusted gross income	2 76	8 23	19.95	13 74	10 66	11 89	7.55	9.87	10.15	11.22	3.00	1.27
\$1 under \$5,000	5.42	6.30	36.50	39 68	13.89	15 82	6.74	8,64	42.16	48 42	11 04	18.65
\$5,000 under \$10,000	4.69	521	36.42	39.20	25.98	27.90	6.71	9.51	42.26	52 74	14 39	18.62
\$10,000 under \$15,000.	4 16	4.61	18.65	25.21	29.60	32.15	6.93	10.77	52.62	63 16	15.60	25 34
\$15,000 under \$20,000	4 09	4 46	69.2	12 60	22 93	26.82	7.03	13 26	36.19	38 27	17.62	20.49
\$20,000 under \$25,000.	3 74	4 10	4 18	6.73	38.80	42.98	6.91	11.72	32.65	41.67	28.28	31.97
\$25,000 under \$30,000.	3 60	3.96	369	4 35	36.22	39 74	7.44	13.58	32.53	44.70	23.55	35.05
\$30,000 under \$40,000.	2 67	3 00	267	3 01	26.47	26 76	5.49	11.35	26 64	43.32	16.83	25.52
\$40,000 under \$50,000.	3.00	3.40	3.00	3.27	29.14	27.39	5.79	10 71	26.46	41.04	22.56	24.04
\$50,000 under \$75,000	2.13	2.41	2.13	2.34	22.82	20.54	3.88	7.70	24.31	27.46	16.73	19.47
\$75,000 under \$100,000	3 08	3.43	3.08	3 4 1	22.79	18.86	4 86	10.04	22.04	27.94	20.91	23 81
\$100,000 under \$200,000	2.66	2.87	2.66	2.87	13.28	12 88	3 80	851	14.33	16.90	13.28	13.37
\$200,000 under \$500,000	2.56	2.76	2.56	2.76	10.18	99'6	3 00	8.21	9 04	12.05	10.69	10.02
\$500,000 under \$1,000,000	2.85	3 19	2.85	3.19	10.02	983	2.88	8.17	921	12.01	10.51	8.69
\$1,000,000 under \$1,500,000	3.01	3 20	3.01	3 20	10.94	11 21	2.93	11 14	88.88	11.16	8.12	8.49
\$1,500,000 under \$2,000,000	2 68	2.91	2.68	2.91	11.39	11 94	2 50	8.70	9 2 9	15.98	8.80	9.54
\$2,000,000 under \$5,000,000	1.51	29.7	1.51	29	6.55	6 83	1.27	4.61	4.56	7.68	4.59	3.24
\$5,000,000 under \$10,000,000	1 29	1.38	1.29	1.38	6.81	96.9	1.07	4 44	3.80	3 06	2.61	0.50
\$10,000,000 or more	0.13	0.12	0.13	0.12	ı	1	ı	ı	ı	T,	l	ı
axable returns, total	0.95	1.05	0.98	1.18	7.41	6.71	1.71	2.73	7.60	5.98	92.9	1.71
No adjusted gross income	30 72	20.72	55.86	48.23	1	1	27.44	8.86	24.55	8.56	16.16	1.61
\$1 under \$5,000	30 32	33.95		1	ı	1	13.20	14 15	1	ı	95.76	42 38
\$5,000 under \$10,000	14.31	15.72	99.85	99.61	49 92	62.60	13.99	19.54	1	ı	47.18	45.48
\$10,000 under \$15,000	5.95	6.42	25.82	28.57	69 25	73.97	9 95	14 14	1	1	33.51	41.86
\$15,000 under \$20,000	5.11	5.56	8.53	14 47	30.07	36.34	10.29	15.92	57.91	63.97	36.10	32 19
\$20,000 under \$25,000	4 06	4,44	4.48	7.31	49 98	55.30	8 80	15 43	45.46	02 29	43.95	51 75
\$25,000 under \$30,000	3.86	4.23	3.93	4.62	55.68	53.68	60 6	16.86	33.03	49.37	33.01	55.57
\$30,000 under \$40,000	2.77	3.10	2.77	3.11	29.90	31.25	6.26	13.04	33.56	45 54	21.19	24 54
\$40,000 under \$50,000	3.05	3 45	3.05	3.33	33.91	32.32	6 18	10.53	27 47	42.06	29 60	30.40
\$50,000 under \$75,000	2.15	2.42	2.15	2.36	26.05	22.88	4.00	7.73	24.51	28.70	19 32	21 89
\$75,000 under \$100,000	3.09	3.44	3.09	3.42	22.86	18.98	4 93	10.24	22.30	29.35	22.36	26 53
\$100,000 under \$200,000	2 66	2.88	2.66	2 88	13.38	13.01	381	8.53	14.39	16.99	13 70	14 05
\$200,000 under \$500,000	2.57	2.76	2.57	2.76	10.23	9 72	3 0 1	8.23	9.05	12.07	10.90	10.39
\$500,000 under \$1,000,000	2.85	3.20	2.85	3.20	10.06	9.87	2.88	8 20	9.23	12.03	10.68	00'6
\$1,000,000 or more	1 44	149	1.44	149	5.85	5.98	123	2.87	4.05	2.36	3.76	1 62
ontaxable returns, total	2.35	2.65	5.07	7.28	66.9	100	3 18	5 86	000			

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 returns, total			Statutory adjustments	njustiments				
Total   Tota								
Number of   Armount   Number of   Armount   returns	IRA P.	IRA Payments	Student loan interest deduction	it foan eduction	Educator	Educator expenses deduction	Tuition (	Tuition and fees deduction
(117)   (118)   (119)   (19)	nount Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
2.69         3.30         0.51           6.000         16.78         16.88         4.17           6.000         15.08         17.53         2.34           6.000         15.08         17.53         2.35           6.000         12.30         26.12         2.39           6.000         10.86         14.15         2.67           6.000         11.89         16.57         2.84           6.000         12.38         16.54         2.92           6.000         12.98         16.54         2.92           6.000         12.98         16.54         2.18           6.000         12.98         16.54         2.18           6.000         12.98         16.54         2.18           6.000         12.98         16.54         2.18           6.000         12.98         16.54         2.18           6.000         13.00         13.01         1.47           6.000         13.01         12.66         1.47           7.1         13.01         1.26         1.58           7.1         13.01         1.26         1.58           8.1,000,000         3.76         6.173	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
16.78     16.88     4.17       15.08     17.53     2.94       15.08     17.53     2.35       12.30     26.12     2.39       10.86     14.15     2.67       11.89     16.57     2.84       12.98     16.54     2.92       8.52     12.04     2.18       8.52     12.04     2.18       8.65     14.02     2.21       8.17     13.01     1.56       8.17     13.01     1.56       8.17     13.01     1.56       8.00     12.48     1.56       8.00     12.48     1.56       8.00     12.48     1.56       8.00     12.48     1.56       8.00     12.48     1.56       8.00     1.2.48     1.56       8.00     1.2.48     1.56       8.00     1.2.48     1.56       8.00     1.2.48     1.56       8.00     1.2.48     1.56       8.00     1.2.48     1.56       8.00     1.2.48     1.56       8.00     1.2.48     1.56       8.00     1.2.48     1.56       8.00     1.2.48     1.67       8.00     1.2.53     1.67 </td <td>0.87 2.01</td> <td>2.17</td> <td>1.49</td> <td>2.28</td> <td>2.18</td> <td>2.31</td> <td>1.86</td> <td>2.23</td>	0.87 2.01	2.17	1.49	2.28	2.18	2.31	1.86	2.23
18.75   20.01   2.94     15.08	6.13 19.86	21.80	13 57	16.24	36.63	37.54	11.18	12.76
15.08   17.53   2.35     12.30   26.12   2.39     10.86   14.15   2.67     11.89   16.54   2.92     12.98   16.54   2.92     12.98   14.02   2.18     12.99   14.02   2.21     12.99   14.02   2.21     12.99   14.02   2.21     12.90   14.02   2.21     12.91   14.02   2.21     12.92   14.02   2.21     12.93   14.02   2.21     12.94   14.7     13.04   14.80     15.04   14.80     15.04   14.33     15.07   18.54     16.48   7.71     17.07   18.54     18.54   3.81     19.25   14.33     19.26   14.33     19.26   14.33     19.26   14.33     19.26   14.33     19.26     19.27   19.27     19.28   11.39     14.77     19.29     19.29     19.20     19.40     19.20     19.40     19.20     19.40     19.20     19.40     19.40     19.50     19	7.79 21.16	23.67	12.84	20.40	33.29	33.72	8 16	9.32
12.30   26.12   2.39   10.86   14.15   2.67   2.84   11.89   16.54   2.92   2.93   1.58   2.92   2.93   1.58   2.92   2.93   2	4.62 15.57	17 65	8 72	13.20	21.48	22.05	7.59	8.74
10.86	3.95 12.63	13.96	7.23	11.37	16.59	17.27	9.07	10.87
11.89 16.57 2.84 12.98 16.54 2.92 8.52 12.04 2.18 9.85 14.02 2.21 6.29 9.39 1.58 14.02 2.21 6.29 9.39 1.58 0.0. 6.30 10.86 1.47 0.0. 6.39 12.48 1.58 0.0. 3.76 7.26 0.83 0.0. 3.76 7.26 0.83 0.0. 3.76 7.26 0.83 0.0. 3.76 7.26 0.83 0.0. 3.76 46.48 1.58 0.0. 6.39 12.48 1.58 0.0. 6.39 12.48 1.58 0.0. 6.39 12.48 1.58 0.0. 6.39 12.48 1.58 0.0. 6.39 12.48 1.58 0.0. 6.39 12.48 1.58 0.0. 6.39 12.48 1.58 0.0. 6.39 12.48 1.58 0.0. 6.39 12.48 1.58 0.0. 6.39 1.24 0.0. 6.39 1.32 0.0. 6.38 1.33 0.0 6.38 1.33 0.0 6.38 1.33 0.0 6.38 1.33 0.0 6.38 1.33 0.0 6.38 1.34 0.0 6.38 1.33 0.0 6.38 1.34 0.0 6.38 1.34 0.0 6.38 1.34 0.0 6.38 1.34 0.0 6.38 1.34 0.0 6.38 1.34 0.0 6.38 1.34 0.0 6.38 1.34 0.0 6.38 1.34 0.0 6.38 1.34 0.0 6.38 1.34 0.0 6.38 1.34 0.0 6.38 1.34 0.0 6.38 1.34 0.0 6.3	4.27 10.10	11.71	6.56	10.51	14.58	15.10	9.01	10.86
12.98   16.54   2.92   15.04   2.18   15.04   2.18   14.02   2.21   14.02   2.21   15.04   1.92   15.04   1.92   1.504   1.92   1.504   1.90   1.204   1.90   1.204   1.90   1.204   1.90   1.204   1.90   1.204   1.90   1.204   1.90   1.204   1.90   1.204   1.90   1.204   1.204   1.204   1.204   1.204   1.204   1.205   1.204   1.205   1.204   1.205   1.204   1.205   1.204   1.205	4.50 8.58	9.65	60.9	9.34	14.49	14.76	9.92	12.55
8.52     12.04     2.18       9.85     14.02     2.21       6.29     9.39     1.56       8.17     13.01     1.92       6.50     10.06     1.47       0.00     1.26     1.47       0.00     1.26     1.56       0.00     1.248     1.56       0.00     1.248     1.56       0.00     1.248     1.56       0.00     1.248     1.56       0.00     1.248     1.56       0.00     1.248     1.56       0.00     1.248     1.56       0.00     1.248     1.56       0.00     1.248     1.56       0.00     1.248     1.56       0.00     1.248     1.56       0.00     1.248     1.56       0.00     1.248     1.56       0.00     1.248     1.77       1.27     2.510     4.43       1.50     1.854     3.71       1.50     1.854     3.79       1.50     1.64     1.64       1.50     1.64     1.64       1.50     1.64     1.64       1.20     1.20     1.47       1.20     1.130     1.47       1.50 </td <td>4.79 8.46</td> <td>9.69</td> <td>5.87</td> <td>9.03</td> <td>12.92</td> <td>13 26</td> <td>10 23</td> <td>12.36</td>	4.79 8.46	9.69	5.87	9.03	12.92	13 26	10 23	12.36
9.85     14.02     2.21       6.29     9.39     1.58       9.31     1.58     1.58       9.32     1.62     1.62       9.33     1.68     1.47       10.16     1.62     1.62       10.20     1.086     1.47       10.20     1.267     1.56       10.20     1.267     1.56       10.20     1.248     1.58       10.20     1.248     1.58       10.20     1.248     1.58       10.21     2.56     0.87       10.27     2.56     0.83       11.27     2.510     4.43       11.29     1.64     7.71       11.29     1.64     3.79       11.29     1.64     3.79       11.33     1.64       11.39     1.64       11.39     1.64       11.39     1.47       11.39     1.47       11.39     1.47       11.39     1.56       11.39     1.47       11.39     1.47       11.39     1.56       11.39     1.56       11.39     1.56       11.39     1.56       11.30     1.47       11.30     1.47	3.59 5.93	92.9	4 11	5.79	7.13	7.30	8.34	10.38
6.29     9.39     1.58       8.17     13.01     1.92       6.65     10.16     1.62       0.30     10.86     1.47       1.50     1.56     1.47       0.00     1.26     1.56       0.00     1.248     1.56       0.00     3.76     7.26     0.87       0.00     3.31     5.66     0.83       0.00     3.31     5.66     0.83       0.00     3.76     4.48     7.71     1       1     1.497     19.25     4.01     1       1     1.507     18.54     3.79     3.79       1     1.596     18.94     3.79     3.79       1     1.56     14.33     2.39       1     1.59     1.54       1     1.54     1.54       1     1.30     1.47       1     1.39     1.47       1     1.39     1.47       1     1.38     1.36       1     1.33     1.47       1     1.33     1.47       1     1.56     1.43       1     1.56     1.43       1     1.56     1.43       1     1.47     1.47	3.71 5.92	6.72	4.27	6.41	6.79	7.00	7.03	8.53
8.17     13.01     1.92       6.65     10.16     1.62       6.30     10.86     1.47       0.0     7.51     12.67     1.56       0.0     12.82     15.04     1.80       0.0     3.76     7.26     0.83       0.0     3.31     5.66     0.83       0.0     3.31     5.66     0.87       0.0     3.31     5.66     0.87       0.0     3.31     5.66     0.87       0.0     3.31     24.65     2       21.27     25.10     44.3     7.71       14.97     19.25     4.01     1       15.07     18.54     3.79     3.79       16.96     18.94     3.79     1.54       10.36     14.33     2.39     1.64       10.36     14.33     2.39     1.64       10.36     11.39     1.62     1.62       10.37     10.13     1.62     1.75       10.38     11.39     1.37     1.47       10.39     11.39     1.36     1.43       10.39     11.39     1.47     1.56	2.88 4.55	5.11	3.17	4.87	4.58	4 90	4.92	60.0
6.55 10.16 1.62  6.30 10.86 1.47  7.51 12.67 1.56  00	3.04 6.11	6.58	3.23	4.76	3.36	3.62	4.87	5.84
0.30     10.86     147       0.0     7.51     12.67     1.56       00     7.82     15.04     1.80       00     3.76     7.26     0.83       000     3.31     5.66     0.83       000     3.31     5.66     0.83       000     3.31     5.66     0.83       000     3.31     5.66     0.83       000     3.31     5.66     0.83       000     3.31     5.66     0.83       000     3.31     5.66     0.83       0.05     -     -     -     0.05       1.7     -     -     -     2.610       1.7     1.7     1.7     1.7       1.4.97     119.25     4.01     1.64       1.5.07     118.54     3.79     3.79       1.5.06     118.94     3.79     1.54       1.0.36     114.33     2.39     1.64       1.0.36     11.30     1.47     1.62       1.0.13     1.62     1.75     1.75       1.5.60     1.3.38     1.36     1.47       1.5.60     1.3.38     1.3.6     1.47       1.5.60     1.5.60     1.56     <	2.14 4.85	4.86	ı	1	ı	ı	3.54	4.13
00     7.51     12.67     1.56       00     7.82     15.04     1.80       00     3.76     7.26     0.83       000     3.31     5.66     0.83       000     3.31     5.66     0.83       000     3.31     5.66     0.83       000     3.31     5.66     0.83       000     3.76     6.173     24.65     2       21.27     25.10     44.3     771     1       14.97     119.25     4.01     1       15.07     118.54     3.81     1       15.07     118.25     4.01     1       10.36     14.33     2.39       10.36     14.33     2.39       10.36     14.33     2.39       10.36     10.13     1.62       10.36     11.39     1.47       10.36     11.39     1.47       10.38     1.36     1.56       11.39     1.47       11.39     1.56       11.39     1.56       11.39     1.56       11.39     1.47       11.39     1.56       11.30     1.56       11.30     1.56       11.30	2.10 5.18	5.45	1	ı	6 22	6.47	1	ı
00     7.82     15.04     1.80       00     6.39     12.48     1.58       00     3.76     7.26     0.87       000     3.31     5.66     0.83       000     3.02     3.51     0.67       100     3.76     46.48     771     1       11.07     14.97     19.25     4.01     1       15.07     118.54     3.81     1     1       15.07     118.54     3.81     1     1       10.36     14.33     2.39     1     1       10.36     14.33     2.39     1     1       10.36     14.33     2.39     1     1       10.36     11.39     1     1     1       10.37     10.13     1     1     1       10.38     11.39     1     1     1       10.39     13.38     1.56     1     1       10.39     13.38     1.56     1     1	5.09 4.31	4.49	1	1	ı	ı	ı	ı
00     6.39     12.48     1.56       000     3.76     7.26     0.87       000     3.31     5.66     0.83       000     3.31     5.66     0.83       -     -     -     0.05       -     -     24.65     2       -     -     26.10     771       -     -     26.10     771       -     -     26.10     771       14.97     19.25     4.01     1       15.07     18.54     3.81     1       15.96     18.94     3.79     3.79       10.36     14.33     2.53     1.64       10.36     14.33     2.39     1.64       10.36     14.33     1.62     1.64       10.36     11.39     1.47     1.62       10.37     11.39     1.47     1.56       10.38     11.39     1.36     1.56       10.39     1.338     1.56     1.56	3.01	ı	ı	ı	1	1	ı	ı
000     3.76     7.26     0.83       000     -     -     0.05       -     -     0.05       3.02     3.51     0.67       58.46     61.73     24.65     2       -     -     26.10     7       -     -     26.10     7       -     -     26.10     7       -     -     26.10     7       14.97     19.25     4.01     1       15.07     18.54     3.81     1       16.96     14.33     2.39     1.54       10.36     14.33     2.39     1.54       10.36     14.33     1.54     1.54       10.37     10.13     1.62       11.39     1.77     1.62       11.39     1.36     1.47       10.36     11.39     1.56       11.39     1.36     1.56       11.39     1.56     1.56       11.39     1.56     1.56	3 47	ı	t	1	1	'	ı	1
3.31     5.66     0.83       -     -     0.05       -     -     0.05       58.46     61.73     24.65     2       -     21.27     25.10     443       14.97     19.25     4.01     1       15.07     18.54     3.79     3.81       15.07     18.94     3.79       10.36     14.33     2.39       10.36     14.33     2.39       10.36     14.33     1.64       8.32     13.03     1.94       11.39     11.39     14.7       10.36     11.39     1.47       10.13     1.56       11.39     1.56       11.39     1.56       11.39     1.56	1.95	ı	ı	ı	ı	1	1	ı
3.02 3.51 0.67 2.65 2  3.04 6 61.73 24.65 2  2.127 25.10 44.3 771 1  14.97 19.25 4.01 1  15.07 18.54 3.81 1  15.07 18.54 3.81 1  15.06 18.94 3.79 1  10.36 14.33 2.39 1  10.36 14.33 1.94 1  10.36 11.39 1.56 1.64 1  10.38 1.38 1.56 1.56 1.56 1  10.39 1.39 1.75 1.56 1.56 1.56 1  10.30 1.30 1.56 1.56 1.56 1.56 1.56 1.56 1  10.30 1.30 1.56 1.56 1.56 1.56 1.56 1.56 1.56 1.56	1.33	1	ı	1	1	ı	1	1
3.02 3.51 0.67 24.65 2 2 26.10 7 7 21.27 22.510 44.3 14.97 19.25 4.01 16.96 11.32 2.39 1.54 17.10 17.20 19.25 11.30 11.39 1.56 1.56 1.56 11.30 1.36 1.56 1.56 1.56 1.30 1.30 1.56 1.56 1.56 1.30 1.30 1.56 1.56 1.56 1.30 1.30 1.56 1.56 1.56 1.56 1.56 1.30 1.30 1.56 1.56 1.56 1.56 1.56 1.56 1.56 1.56	0.12	ı	ı	1	1	\$	1	Ĭ
58.46     61.73     24.65     2       -     26.10     7       -     26.10     7       21.27     25.10     44.3       14.97     19.25     4.01       15.07     18.54     3.81       15.96     18.94     3.79       10.36     14.33     2.39       10.36     14.33     2.39       10.13     1.62       10.39     11.39     14.7       1.56     13.38     1.56       1.56     13.38     1.56       1.56     13.38     1.56	0.98 2.19	2.32	1.66	2.52	2.28	2.42	2.16	2.61
-     -     26.10       37.76     46.48     7.71       21.27     25.10     44.3       14.97     19.25     4.01       15.07     18.54     3.81       15.96     18.94     3.79       10.36     14.33     2.39       10.36     14.33     2.39       10.36     14.33     2.39       10.36     14.33     1.94       10.36     14.33     1.94       10.36     11.39     1.47       10.00     6.67     10.13     1.62       10.00     6.36     11.39     1.56       10.00     7.58     13.38     1.56	23.84 33,19	37.03	93.97	85.88	62.24	82.01	30.89	34.40
37.76     46.48     771       21.27     25.10     443       14.97     19.25     4.01       15.07     18.54     3.81       15.07     18.94     3.79       10.36     14.33     2.53       10.36     14.33     2.39       10.36     14.33     2.39       10.36     14.33     1.64       10.36     10.13     1.64       10.37     10.13     1.62       10.38     11.39     1.47       10.00     7.58     13.38     1.56	86.99	86.98	ı	1	ı	1	1	1
21.27     25.10     443       14.97     19.25     4.01       15.07     18.54     3.81       15.96     18.94     3.79       10.36     14.33     2.53       10.36     14.33     2.39       10.36     14.33     2.39       10.36     10.33     1.64       10.37     10.13     1.62       10.38     11.39     1.47       10.39     1.36     1.36       10.30     1.38     1.56	14 17 49.99	54.91	25.31	32.29	38.49	38.75	20.96	24.97
15.07 19.25 4.01  15.07 18.54 3.81  15.96 18.94 3.79  10.36 14.33 2.39  10.36 14.33 2.39  10.36 14.33 1.64  10.30 11.39 1.62  10.00 6.67 10.13 1.62  10.00 1.36 1.36	7.61 22.14	25.11	10.44	16.36	22.35	22.39	14.44	17.61
15.07 18.54 3.81 15.96 18.94 3.79 9.48 13.23 2.39 10.36 14.33 2.39 1.64 9.56 1.64 9.56 1.64 9.56 11.39 1.62 9.00 17.58 13.38 1.56	6.59 13.80	15,33	8.52	13.19	19.98	20.58	13.57	17.19
15.96 18.94 3.79 9.48 13.23 2.53 10.36 14.33 2.39 14.33 2.39 16.46 9.56 1.64 10.00 1.30 1.94 10.00 1.30 1.56	6.06 11.25	12.16	7.45	11.52	17.58	18.03	15.93	20.54
9.48 13.23 2.53 10.36 14.33 2.39 1.64 9.56 1.64 9.56 1.64 9.56 1.64 9.56 1.04 9.56 1.30 1.94 9.00 1.36 1.36 1.36 1.36	6.16 10.11	11.01	6.91	10.53	15.19	15.37	14.00	17.18
6.46 9.56 1.64  8.32 13.03 1.94  6.67 10.13 1.62  7.58 13.38 1.56	4 22 6.36	7.24	4.60	6.49	7.86	7.99	10 12	13.15
6.46 9.56 1.64 6.67 10.13 1.62 6.36 11.39 1.47 7.58 13.38 1.56	4.04 6.29	7.11	4.52	02.9	7.06	7.28	7.65	9.21
6.67 10.13 1.62 6.67 10.13 1.62 6.36 11.39 1.47 7.58 13.38 1.56	3.03 4 63	5.21	3.26	5.01	4.68	5.01	50.5	6.27
6.67 10.13 1.62 6.36 11.39 1.47 7.58 13.38 1.56	3.08 6.16	6.63	3 25	4 79	3.36	3.63	4.90	5.88
6.36 11.39 147	2.14 4.85	4.86	į	ţ	;	1	3.54	4.14
7.58 13.38 1.56	2.10 5.18	5.45	ı	1	6.22	6.47	1	1
_	5.09 4.31	4.50	1	ı	1	1	1	1
\$1,000,000 or more	1.42	1	ı	1	1	1	1	ī
Nontaxable returns, total	2.04 5.29	6.25	3.50	5.44	7.66	8.07	3.68	4.31

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

All returns, total	Health savings account deduction	Deduc	Deduction for	Moving	Moving expense Paym	Payments to a	ato for a	Penalty	Penalty on early	Alimony	limony
20me		self-empl	self-employment tax	adjustment	ment	Keogh plan	ı plan	withdrawal	withdrawal of savings	27	
00	r of Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount
00	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
	11.14	0.53	0.88	3.85	5,19	2.17	2.15	4.36	14.84	4.61	4.11
	26.92	4.81	90.9	33.88	47.75	28.69	19.27	22.08	29.09	21.42	14.36
	58.86	3.18	4.46	32.09	35.01	92.99	56.52	19.73	29.31	38 11	4121
	75.99	2.50	3.01	23.33	31.48	31.15	32.59	16.17	29.64	38.82	45.01
	83.39	2.59	3.10	18.87	30.61	31.47	39.33	17.49	52.38	30.74	29.56
	99 26.80	3.11	3.87	16.16	23.69	29.60	46.55	17 75	55.06	41.06	38.04
	70.98	3.51	4 61	16.07	20.82	32 26	43.93	19.94	36.56	24.16	28.84
	95.34	3.70	4.94	15.53	21.66	25.14	27.97	19.18	44.63	26.44	28.13
	7 45.05	2.90	4.06	10.30	14 10	14.75	20.03	15.46	60.43	17.58	19.92
	9 48.72	3.06	4.51	12.46	15.34	14.55	18.41	14.29	53.90	20 41	26.43
	32.26	2.19	3.34	9.21	13.41	8.26	9.61	10.71	26.25	10.72	13.87
\$75,000 under \$100,000	12 40.53	2.80	4.04	11.99	15.99	7.22	8.08	13.29	31.95	13.35	15.31
\$100,000 under \$200,000.	18.32	2.08	2.40	9.53	12.56	3.66	4.15	12.24	37.50	8 62	9.85
\$200,000 under \$500,000	15.24	1.69	2.21	8.69	13.80	2 68	2.92	11.95	61.75	7.08	7 33
\$500,000 under \$1,000,00016.38	17.64	1.79	2.57	1	ı	2.88	29.67	9.17	18.84	6.18	7.66
\$1,000,000 under \$1,500,00019.97	19.18	2.08	3.12	t	ı	3.51	4.12	t	ı	7.10	8.38
\$1,500,000 under \$2,000,000	7 22.58	1.88	3.26	ı	1	3.50	4.91	1	1	7.05	10.79
\$2,000,000 under \$5,000,000	14.00	1.03	1.98	ı	ı	2.17	3.14	ı	ı	3.51	4.76
\$5,000,000 under \$10,000,000.	10.20	0.94	1.57	ı	i	1.97	2.57	t	1	2.87	2.66
\$10,000,000 or more	1	90.0	0.28	ı	1	t	t	1	ı	ı	1
Taxable returns, total 11.32	11.20	0.82	1.08	4.22	5.65	2.19	2.18	4.99	16.53	4.94	4.38
No adjusted gross income	1	26.93	10.70	ŧ	ı	56.53	63.47	39.06	25.18	17.70	48.21
\$1 under \$5,000	1	26.53	53.40	ı	ı	82.27	82.27	1	ı	1	1
\$5,000 under \$10,000	1	8.82	11.43	69:02	97.68	99.95	99.95	35.79	83.41	86.66	96'66
\$10,000 under \$15,000	1	5.25	6.49	22.02	39.16	44.70	46.11	26.40	35.88	43.16	42.94
\$15,000 under \$20,00070.66	79 47	5.03	6.45	20.36	27.23	47.57	48.80	21.59	55,46	57 28	56.93
\$20,000 under \$25,00074.84	70.98	5.04	6.94	19.23	22.63	38.60	41.10	22.05	39.65	30.22	33.34
\$25,000 under \$30,00099.95	96.99	5.26	7 20	18.76	28.65	2973	37.69	22.99	32.04	29.87	31.34
\$30,000 under \$40,000 49.96	96 62.21	3.56	4.98	11,54	15.97	16.55	23.36	15.89	61.20	19.57	23.65
\$40,000 under \$50,000 56.35	35 48.97	3.43	5.16	13.00	15.89	15.57	19.48	14.70	54.16	22.64	30.71
\$50,000 under \$75,000 31 82	37.10	2.30	3.55	9.59	13.46	8.61	10.07	10.92	26.85	10.80	14.05
\$75,000 under \$100,00039.42	43.81	2.83	4.12	12.02	16.02	7.32	8.27	13.34	31.97	13.36	15.32
\$100,000 under \$200,00018.99	18.34	2.09	2.40	9.53	12.56	3.66	4.15	12.27	37.54	9.62	98'6
# # # # # # # # # # # # # # # # # # #		1.69	2.21	8.70	13.80	2.68	2.92	11.97	61.79	7.09	7.34
000000		1.79	2.57	1	1	2.88	9.67	9.18	18.84	6.18	2 99 2
		0.94	1.24	t	I	1.86	2.27	ı	1	3.31	3.53
Nontaxable returns, total 24.64	32.78	1.03	1.70	9.49	13.21	11.86	12.01	9.04	32.58	12.56	11.20

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

				Statutory adjustr	Statutory adjustments-continued							
Size of adjusted	Self-emplc insurance	Self-employed health insurance deduction	Medical	Medical savings account deduction	Certain business expenses of reservist, performing artist, etc.	s expenses of ming artist, etc.	Other adjustments	ner ments	Basic standa	Basic standard deduction	Additional stan	Additional standard deduction
gross income	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)
All returns, total	1.38	1.54	15,81	14.27	12.75	21.17	8.61	14.16	0.22	0.29	1.11	1.16
No adjusted gross income	66.9	7.86	58.22	61 00	99.95	99.95	48.75	68.72	ı	ı	ı	1
\$1 under \$5,000	9 36	11.33	ı	ı	26.60	69.45	99.95	99.95	1.14	1.29	4.05	4 15
\$5,000 under \$10,000.	7.59	10.83	98.70	98.70	47.78	54.07	60.16	29.69	1.15	1.19	3.33	3.43
\$10,000 under \$15,000.	7.42	8.82	ı	ı	52.94	66.07	60.14	65.29	1.21	1.25	3.01	3.12
\$15,000 under \$20,000	6.68	8.68	95.44	90'.26	42.53	45.43	49.57	66.71	127	1.31	3.24	3.33
\$20,000 under \$25,000	6.97	8.75	1	ı	52.89	64.02	42.66	69.89	1.42	1.47	4 09	4 27
\$25,000 under \$30,000	7.08	9.48	88.63	77.55	76.99	26.96	36.45	51.95	1.59	1.65	4.69	4.88
\$30,000 under \$40,000.	5.41	6.63	49.97	57.24	39.20	70.20	32.63	54.13	1.32	1.37	3.80	4.01
\$40,000 under \$50,000.	5.99	6.91	49.51	45.08	47.75	65.54	25.47	38.47	1.57	1.63	4 47	4.72
\$50,000 under \$75,000	4.24	5.32	37.39	37.73	32.16	51.15	20.67	29.38	1.38	1.42	3.48	3.74
\$75,000 under \$100,000	5.09	5.78	35.92	34.91	39.20	49.27	24.29	40.24	2.63	2.69	5.50	5.82
\$100,000 under \$200,000	3.09	3.45	31.99	30.43	31.20	45.25	18.67	33 86	3.70	3.78	6.35	09.9
\$200,000 under \$500,000	2.39	2.63	13.61	14.42	44.56	43.54	15.54	23.46	4.70	4.80	6.11	6.42
\$500,000 under \$1,000,000.	2.36	2.68	ı	ı	47.26	51.12	16.74	29.59	2.82	2.89	ı	ſ
\$1,000,000 under \$1,500,000	2.66	3.19	ı	1	71.71	64.17	25.06	35.26	1	1	1	1
\$1,500,000 under \$2,000,000	2 46	2.86	1	1	66.30	66.43	19 11	21 07	ı	ı	ı	1
\$2,000,000 under \$5,000,000	1,41	1.71	ı	ı	50.28	51.62	12.16	33.85	t	t	ı	î
\$5,000,000 under \$10,000,000	1.35	1.55	ſ	ı	ı	ı	7.96	96'9	1	ı	ı	1
\$10,000,000 or more	1	ı	I	ı	1	1	ı	1	ı	ı	1	:
Taxable returns, total	1.60	1.71	16.41	15.29	14.17	21.06	9.31	13.36	0.45	0.49	1,38	1.45
No adjusted gross income	29.12	17.89	47.21	19 49	ſ	1	74.80	74.50	1	ı	t	1
\$1 under \$5,000	74.84	80.60	ı	t	26 66	29.97	1	ı	4.68	6.36	51.54	55.61
\$5,000 under \$10,000	24 42	29.81	1	;	86.98	99.98	ı	1	2.12	2.15	11.04	11.05
\$10,000 under \$15,000	13.34	16.16	1	ı	74.90	92.23	ı	ı	1.78	1.79	4.22	4.27
\$15,000 under \$20,000	98.6	14.76	ı	ı	42.53	45.43	70.67	86.03	1.75	1.81	4.04	4.16
\$20,000 under \$25,000	9.75	12.61	ı	ı	60.13	68.67	45.95	83 05	1.85	1.92	4.25	4.43
\$25,000 under \$30,000	9.18	13.14	69.66	69.66	76.66	26'66	46.25	64.51	1.93	2.00	4.79	4.98
\$30,000 under \$40,000	6.52	7.81	57.70	61.85	51.65	78.04	34 82	60.53	1.47	1.51	3 83	4.03
\$40,000 under \$50,000	6.73	7.72	57.01	53.30	47.75	65.54	28 16	42.97	1.65	1.71	4.48	4 73
\$50,000 under \$75,000	4.49	5.69	38.16	39.36	32.16	51.15	21.43	30.77	1.39	1.43	3.48	3 74
\$75,000 under \$100,000	5.19	5.94	37.22	36.70	39.20	49.27	24.62	40.39	2.64	2.69	5.50	5.82
\$100,000 under \$200,000	3.10	3.47	33.26	31.96	31.20	45.25	18.67	33.87	3.70	3.78	6.35	09:9
\$200,000 under \$500,000	2.39	2.63	13.62	14.43	44.56	43.54	15.55	23.49	4.70	4.80	6.11	6.42
\$500,000 under \$1,000,000	2.36	2.68	1	3	47.26	51.12	16.77	29.60	2 82	2.89	1	1
\$1,000,000 or more	1.28	1.51	1	1	40.23	40.90	12 82	14.83	ı	1	;	ı
Nontaxable returns, total	2 97	3.70	51 16	37.45	29.14	55.78	22.59	43.21	0.53	850	2.01	0000

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	Total itemize	Total itemized deductions	Ехет	Exemptions	Taxable	Taxable income	Alternative minimum tax	ninimum tax	Іпсоте тах Б	Income tax before credits
gross income	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)	(161)	(162)
Alf returns, total	0.38	0.37	0.22	0.22	0.17	0.15	0.95	1.14	0.17	0.17
No adjusted gross income	1	I	2.93	2.93	ı	1	14.92	7.31	17.26	7.31
\$1 under \$5,000	6.10	7.60	1.85	1.84	4.58	6.51	66.05	30.30	4.60	7.66
\$5,000 under \$10,000	4.54	5.74	1 47	1.47	1.93	2.50	39.41	76 47	1.93	2.55
\$10,000 under \$15,000	3.66	4 97	1.37	1.37	1.57	1.77	54.33	54.06	1.57	1.81
\$15,000 under \$20,000	3.22	3.61	1.38	1.38	1.36	1.57	63 49	59.62	1.36	1 62
\$20,000 under \$25,000	3.09	3.49	1.50	1.50	1.35	1.52	96.16	84.76	1.35	1.59
\$25,000 under \$30,000	2.88	3.15	1.61	1.61	1.41	1.55	76.97	99'99	1,41	1.62
\$30,000 under \$40,000	1.85	2.03	1 26	1.26	1.06	1.14	67 46	33.04	1.06	1 20
\$40,000 under \$50,000	1.78	2.09	1.32	1.32	1.07	1,14	27.88	48.28	1.07	1.21
\$50,000 under \$75,000	1.09	1.24	0.91	0.91	0.73	0.78	66'6	18.12	0.73	0.83
\$75,000 under \$100,000	1.14	1.32	1.11	1.11	0.91	0.94	7.53	10.55	0.91	1.00
\$100,000 under \$200,000	0.99	1.04	1.05	1.06	0.91	0.86	2.09	3.51	0.91	98'0
\$200,000 under \$500,000	0.94	1.07	1.03	1.59	06:0	0.81	1.07	1.73	06.0	0 81
\$500,000 under \$1,000,000	1.12	1.37	1.23	0	1.05	0.94	2.12	3.17	1.05	96.0
\$1,000,000 under \$1,500,000	1.38	1.70	1.49	(,)	1.30	1.23	2.70	4.17	1.29	128
\$1,500,000 under \$2,000,000	1.12	1.67	1.21	3	1.04	1.06	2.51	4.16	1.04	1.10
\$2,000,000 under \$5,000,000	0.59	0.91	69.0	0	0.56	0.48	1.47	2.62	0.56	0.52
\$5.000,000 under \$10,000,000	0.62	0.70	0.71	0	0.61	0.50	1.28	1.46	0.61	0.54
\$10,000,000 or more	0.03	0.01	0.03	0	0.03	0.01	1	t	0.03	0.01
Taxable returns, total	0.41	0.37	0.27	0.28	0.22	0.16	0.95	1.14	0.22	0.18
No adjusted gross income	1	1	13.20	13.21	ı	1	15 45	7.36	15.43	7.36
\$1 under \$5,000	37.97	31.39	79.37	79.37	4.64	6.55	70.42	30.36	4.64	7.71
\$5,000 under \$10,000	20.75	24.60	3.79	3.79	2.11	2.66	43.81	77.23	2.11	2.72
\$10,000 under \$15,000	6.74	7.05	1.88	1.88	1.72	1.89	55.00	55.57	1.72	1.93
\$15,000 under \$20,000	4.83	5.05	1.76	1.76	1.64	1.80	63.89	59.72	1.64	1.84
\$20,000 under \$25,000	4.08	4.26	1.79	1.79	1.67	1.81	89.84	73.49	1.67	1.86
\$25,000 under \$30,000	3.64	3.85	1.82	1.82	1.69	1.79	77.03	99.99	1.69	1.84
\$30,000 under \$40,000	2.13	2 28	1.31	1.31	1.18	1.24	67.54	33.25	1.18	1.29
\$40,000 under \$50,000	1.94	5.09	1.36	1.36	1.15	1.20	29.05	48.54	1.15	1.26
\$50,000 under \$75,000	1,14	1.25	0.92	0.92	0.75	0.79	10.10	18.24	0.75	0.84
\$75,000 under \$100,000	1,16	1.31	1,11	1,11	0.92	0.95	7.65	10.69	0.92	1.00
\$100,000 under \$200,000	66'0	1.04	1.05	1.06	0.91	98.0	2.09	3.51	0.91	0.86
\$200,000 under \$500,000	0.94	1.08	1.03	1.60	06:0	0.81	1.07	1.73	06.0	0.81
\$500,000 under \$1,000,000	1.12	1.38	1.23	1	1.05	0.94	2.12	3.17	1.05	96'0
\$1,000,000 or more	0.59	0.37	99:0	ı	0.55	0.22	1.36	1.27	0.55	0.25

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)

3	Number of returns
	returns (3)
12	40,051,583 3,177,715,537
1,231,124 2,405,641 5,880,955 12,680,377	105,276 258,236 482,751 820,671
.,	1,133,559 23,318,936 1,507,039 38,184,084 1,893,413 56,543,757
81,392,386	_
88,595,401 95,236,926 106,638,172	2,052,275 1,999,356 2,055,461
344,078,763 570,989,516	
922,877,601	8,141,685 9
135,533,885	
27,082,688 60,469,779	
30,757,618	
049,576,509 128,139,028	ຕ້
	Alimony
	Number of Amount returns
	(15) (16)
5,422,377	242,839
	*4,844
	14,518
	13,789
229,149 202,134	19,242
	26,823
	15,131
	27,927
551,742	
192,710	
	178
	87
	200 078 4,143
403,997	_

12,610,383

8,847 \*20,601 19,226

40,939 37,673 39,746 57,106 124,192 97,670 141,933 52,475 480,235 1,451,731 1,932,468 1,465,469 1,455,469 1,455,469 1,453,775

18,919,671 13,738,546 4,688,236 1,246,206 565,712 923,695 249,931 250,484 64,210,838 6,260,828

Footnotes at end of table Nontaxable returns, total. Taxable returns, total..

318,474 488,457 547,019 942,019 1,110,082 11,224,050 1,523,962 1,723,962 1,870,640 1,870,640 1,870,640 1,873,007 1,741,784 1,7

70,471,663

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

Particle of Among   Part	i i	Taxable pension and annuities	Taxable pensions and annuities	Rent and royalty net income	ant and royalty	Rent and ro	Rent and royalty net loss	Farm re	Farm rental net income less loss	Partnership an	Partnership and S Corporation net income less loss	Estate ar	Estate and trust net income less loss
CORP	size of adjusted gross income	Number of returns	Amount	Number of refums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
0.0244.24         100 and 10 bill         10.024.24		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
10,000   1	All returns, total	10,243,437	209,607.048	3,266,873	52,950,639	3,413,758	33,715,622	277,939	1,631,443	5,177,492	317,160,757	350,398	12,610,38
Color   Colo	Under \$5,000.	65,940	190,823	31,771	192,243	32,212	440,757	.6,818	*21,439	40,258	-570,340	*1,362	06.
Colored   Colo	\$5,000 under \$10,000	199,751	1,119,465	57,185	279,661	52,144	623,894	9,855	-18,231	54,940	-207,005	5,629	8,84
1,000, 1,000,	\$15,000 under \$20,000	504,751	5,402,316	99,717	626,246	089'12	686,840	12,559	24,027	114,284	151,247	7,159	.20,60 19,22
477   122   5.686.3.33   10.72.99   11.02.540   11.	\$20,000 under \$25,000	432,512	5,566,186	102,517	693,599	99,979	920,989	8,097	23,128	96,149	193.734	7.163	40.93
455.52   6.046.69   10.054.6	\$25,000 under \$30,000	421,622	5,685,333	96,251	577,026	105,546	871.547	13,646	89,950	117,126	175,717	8,797	37,67
43.35.3         6.078.509         11.507.7         11.509.502         11.159         2.24.4         13.04.7         2.22.7         13.09.204         11.159         2.22.4         13.09.204         11.159         2.22.4         13.09.204         11.159         13.09.204         13.09.204         13.09.204         13.09.204         13.09.204         13.09.204         13.09.204         13.09.204         13.09.204         13.09.204         14.09.204 <th< td=""><td>\$35,000 under \$40,000</td><td>457,630</td><td>6,467,081</td><td>107,988</td><td>845 100</td><td>130,014</td><td>1 201 842</td><td>14 528</td><td>34,985</td><td>114.276</td><td>355,392</td><td>5,624</td><td>39,74</td></th<>	\$35,000 under \$40,000	457,630	6,467,081	107,988	845 100	130,014	1 201 842	14 528	34,985	114.276	355,392	5,624	39,74
45.56   8.94.0.00   12.00.00   15.0.00   15.0.00   15.0.00   14.1.1.20   11.1.1.00   14.	\$40,000 under \$45,000	439,539	6,978,509	115,071	836,651	137,750	1,150,842	11,159	24,344	136,477	522,733	12,985	124,19
10.00   10.0	\$45,000 under \$50,000	453,562	8,040,679	120,040	800,079	154,688	1,239,462	*7,413	*32,051	143,111	1,190,394	11,785	29'26
1,500,124   2,000,126,134   2,000,44   2,000,446   2,000,446   2,000,446   3	\$50,000 under \$55,000	476,961	8,963,198	93,532	817,269	157,408	1,341,582	11,777	17,457	141,875	724,347	11,445	141,99
1,019   20,0   30,156,114   44,720   4,156,651   1,044,45   4,161,724   3,1726   3,122   4,227   7,162,700   7,272,80   7,269,124   4,227   7,269,124   7,269,12	\$60.000 under \$75.000	1 303 424	26.660.703	350 641	2 868 087	167,620	1,465,685	25,782	23,663	143,779	3 640 882	4,551	52,47
1913-165   55.14.0   17.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0	\$75,000 under \$100,000	1,698,206	39,336,134	447,291	4,545,651	604,456	4,881,744	51,126	368.211	728,067	7.857,709	47.295	414.46
4.88   18,770   4.98   19,770   24,574   1,980   19,746,64   19,750   110,275   110,274   10,980   10,980   10,974   10,980   10,974   10,980   10,974   10,980   10,974   1	\$100,000 under \$200,000	1,913,665	55,174,979	792,281	11,528,759	748,884	6,765,875	56,594	556,135	1,400,770	35,376,816	88,928	1,451,73
17,200   27,	\$200,000 under \$500,000	438,136	16,170,814	383,164	11,989,701	242,514	3,746,646	15,720	110,273	872,188	70,588,650	50,009	1,932,46
1,445   376,117   12,662   136,547   12,667   126,567   126,577   12,667   12,677   12,667   12,677   12,667   12,677   12,667   12,677   12,667   12,677   12,667   12,677   12,667   12,677   12,667   12,677   12,667   12,677   12,667   12,677   12,677   12,667   12,677	\$1,000,000 under \$1,500,000	17.580	713.910	26,269	2 273 045	14.883	506 808	1,075	10 647	247,765	51,772,400	16,980	1,465,46
1,401   684,481   20,209   2,756,574   2,855   10,416   2,60,002   770   9,709   40,201   2,959,681   1,992   2,859   2,840   2,840,882	\$1,500,000 under \$2,000,000	7,456	376,117	12,662	1,393,518	6,730	287,124	383	1,088	30,410	16,785,827	2,557	403,32
1,016   224,802   2,44,002   1,017,115   2,883   2,015,005   1,039   1,039   1,039   1,030	\$2,000,000 under \$5,000,000	11,401	694,961	20,209	2,726,678	10,416	560,082	770	602'6	48,203	41,774,251	4,995	1,453,77
Farm ref mone	\$3,000,000 under \$10,000,000.	2,808	234,606	5,615	1,217,115	2,683	206,505	183	1,058	12,761	20,538,391	1,692	940,79
Farm rick moome	Taxable returns, total	8 920 097	196 999 460	4.05Z	7,598,472 49 690 356	7,813	241,45/	99	2,979	8,426	40,309,873	1,492	2,458,23
Farm riet income   Liess loss   Compensation   Fazable social   Foreign-earned   Chief income   Liess loss   Compensation   Security benefits   Chief   Chie	Nontaxable returns, total.	1,323,340	12,607,589	423,991	3,260,283	512,231	5,959,597	46,398	132,225	598,012	-1,443,271	29,826	204,12
Number of elums         Amount returns         Number of returns         Amount returns         Number of returns         Amount returns         Number of returns         Amount returns         <	Size of adjusted	Farm nel	t income loss	Unempl	loyment nsation	Taxable	e social benefits	Foreign Income 6	earned	Other	income loss	Total s adjus	tatutory
Number of returns         Freturns         returns	Delco(ng Joseph												
(37)         (38)         (39)         (40)         (41)         (42)         (43)         (44)         (45)         (46)           723.381         -7.283.025         3.046.826         12.767.770         5.914.230         65.578.045         63.067         3.866.423         3.200.729         19.897.644           4 621         -77.950         7.429         18.122         4.938         15.006         -821         7.70.492         22.717         22.717           1 3.144         -155.521         56.323         2.28.229         1.792         10.142         7.026         1.67.70         14.787         22.717           2 651         -26.307         2.20.308         2.30.076         2.30.076         1.226         6.1814         10.043         10.042         14.787         22.717         10.026         14.787         22.717         10.026         14.787         22.717         10.026         14.787         22.717         10.026         14.787         22.717         10.042         11.02.30         10.044         10.043         10.042         11.02.30         10.044         10.042         11.02.30         10.044         10.042         11.02.30         10.044         10.042         11.02.30         10.042         10.042         1	gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
723.381         7.283.025         3.046.826         12,767.770         5.914.230         65,578.045         65,578.045         65,3067         3.866,428         3.200,729         19,897.644           4 62.1         -7.283.025         5.333         2.282.29         15,006         -82.1         -7.492         14,787         22,717           13,144         -155.303         85,134         3.26,229         115,441         1124.087         -1,025         61,814         104,336           24,651         -256,307         120,091         476,832         115,441         1124.087         -1,1276         -102,56         61,814         104,339           21,484         -170,737         154,134         65,4289         32,007         -102,56         61,814         104,339           21,484         -170,737         154,344         64,289         32,007         106,36         21,406         10,439         10,429         31,475           21,484         -170,737         154,446         65,735         166,558         1,207         11,289         96,539         14,653         11,429         11,439         11,439         11,279         11,439         11,439         11,279         11,439         11,439         11,439         11,439		(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
4 (2) 1         -77,950         7,429         18,122         4,938         15,006         62,00         14,734         15,334         122,177         22,777         14,204         -77,950         14,204         -66,233         25,822         1,722         10,142         -70,492         14,787         22,777         155,304         155,304         155,304         15,204         15,204         230,076         23,086         10,142         1,128         10,256         61,814         104,339         10,004         11,24,087         11,278         11,278         10,206         145,339         145,336         145,336         11,24,087         1,128         10,226         61,814         104,339         10,808         145,336         145,336         145,336         145,336         145,336         146,336         146,336         143,336         146,3	All returns, total	723,381	-7,283,025	3,046,826	12,767,770	5,914,230	65,578,045	63,067	3,866,429	3,200,729	19.897.644	15.814.221	70.471.6
14,204         -55,521         56,393         22,8229         1,792         10,142         -1,031         63,070         32,381         63,004           13,144         -155,303         65,124         35,0776         10,440         -6,507         10,6091         14,5336         145,336           24,534         -26,534         10,0091         17,440         17,440         17,278         10,26         61,314         145,336           21,484         -234,347         144,317         664,289         382,733         1,086,881         2,194         16,36         221,476           21,484         -234,341         664,289         380,853         1,086,881         2,194         16,173         106,367         221,476           21,406         -170,737         164,134         664,289         380,863         1,686,81         2,194         16,395         10,314         10,314         10,324           22,034         -184,441         135,445         657,354         320,862         1,437         11,272         10,386         10,314         10,314         10,314         10,314         10,314         10,314         10,314         10,314         10,314         10,314         10,314         10,314         10,314         10,	Under \$5,000.	4,621	-77,950	7,429	18,122	4,938	15,006	*821	.70,492	14,787	22.717	99,781	318,4
13,144         -155,303         85,124         350,076         123,693         103,698         -		14,204	-55,521	56,393	228,229	1,792	10,142	1,031	•63.070	32,381	63,004	193,308	488,4
2.1,406         -17,737         134,917         676,289         283,94         555,031         102,200         01,014         104,339         104,334         105,347         106,367         221,476         106,367         221,476         106,367         221,476         106,367         221,477         106,367         221,476         201,214         221,476         201,214         221,477         106,367         221,476         201,214         221,472         106,367         221,476         201,214         221,472         106,367         221,476         221,476         221,476         221,472         106,367         221,476         221,477	\$10,000 under \$15,000 \$15,000 under \$20,000	13,144	-155,303	85,124	350,076	23.003	103,698	- 1 278	100 256	60.206	145,336	275,467	571.0
21,006         -17,737         154,41         154,134         664,289         382,734         1,003,64         115,131         106,367         221,476           40,344         -184,441         135,431         664,289         380,873         1,008,681         2,001         106,367         221,476           22,006         -298,103         162,446         657,351         224,871         1,622,549         1,398         198,593         116,386         221,875           29,465         -230,492         173,247         770,008         298,791         2,708,466         1,437         112,973         118,886         228,520           20,465         -230,492         173,247         770,008         298,791         2,708,466         1,437         112,898         228,520           20,465         -10,534         770,008         298,791         2,708,466         1,406         113,111         143,112         320,657           20,602         -10,234         774,909         288,109         3,404         3,406,876         1,406         113,111         143,112         340,716           106,78         -1,125,835         596,725         2,419,099         283,099         3,125,114         3,125,114         3,125,114         3,125,114<	\$20,000 under \$25,000	21 484	724 247	134 917	636 140	203 084	124,051	12000	102.230	41.010	104,333	600,075	342,2
40,344         135,431         541,346         380,863         1,615,434         138         131,022         97,804         218,939           22,209         -298,103         162,446         657,551         324,871         1,615,434         1,396         19,898         28,533         119,898         283,999           22,405         -298,103         162,446         657,551         320,552         2,482,355         11,437         112,973         118,988         228,520           22,405         -230,402         173,247         770,008         298,749         2,706,466         3,398         166,938         126,904         320,552           20,902         -106,354         154,940         657,561         3340,646         3,398         16,748         130,800         317,759           106,758         -141,008         203,849         1,749,00         283,059         3,152,096         1,406         40,748         130,800         317,559           106,758         -11,06,354         1,749,00         283,059         3,152,096         1,406         40,748         130,800         317,559           106,758         -11,065         -1,269,165         1,035,514         16,515,34         3,548,336         1,495,712         1,495,7	\$25,000 under \$30,000	21,406	-170,737	154,134	664.289	382.773	1.068.681	2.184	159,690	106.367	237,945	417,426 511,558	1 248 0
32,209         7.98         1.03         98,593         119,888         293,809           29,415         -247,237         162,446         657,351         324,817         1,825,54         119,898         298,593         119,898         223,809           29,415         -247,237         16,337         770,008         298,719         2,706,66         33,652         1,437         112,973         118,944         225,520           20,465         -29,445         -15,246         33,684         1,43,41         340,448         130,800         31,759           20,005         -106,358         -14,108         203,448         1,74,909         283,059         3,152,096         1,406         113,111         143,112         343,716           106,758         -176,909         283,059         3,152,096         1,406         40,484         343,716         343,716           106,758         -176,909         283,059         3,152,096         1,406         418,143         373,981         1,345,036           116,635         -17,269,46         3,806,725         2,419,099         895,485         15,271,880         448,143         373,981         1,345,036           11,728         -126,935         2,419,099         2895,485	\$30,000 under \$35,000	40,344	-184,441	135,431	541,346	380,863	1,615,434	*388	*31,022	97,804	218,939	564,765	1,52
2.465         2.404.25         112.913         112.913         138.944         225.520           2.465         2.4045         2.404.25         170.008         2.98.719         2.706.66         3.396         1.66.395         138.944         225.520           2.0045         1.06.342         173.247         770.008         2.98.719         2.706.86         3.406.876         1.960         40,448         130.800         317.53           2.0045         1.06.758         1.410.08         2.83.059         3.452.096         1,406         40,448         130.800         317.53           1.06.758         -1.79.400         2.98.105         2.86.059         3.452.096         1,406         40,481.43         373.981         1,345.036           1.06.758         -1.79.400         2.99.445         1.77.9407         788.135         1.027.096         1,406         417.148         1,345.036         313.456           1.26.057         -1.26.945         2.74.049         2.96.445         1.35.41         4.05.04         1,435.036         1,435.036         1,435.036         1,435.036         1,435.036         1,435.036         1,435.036         1,435.036         1,435.036         1,435.036         1,435.036         1,435.036         1,435.036         1,435.036 <td>\$45,000 under \$40,000</td> <td>32,209</td> <td>-298,103</td> <td>162.446</td> <td>657,351</td> <td>324,871</td> <td>1,822,549</td> <td>*1,398</td> <td>*98,593</td> <td>119,898</td> <td>293,809</td> <td>652,146</td> <td>1,727,6</td>	\$45,000 under \$40,000	32,209	-298,103	162.446	657,351	324,871	1,822,549	*1,398	*98,593	119,898	293,809	652,146	1,727,6
20,003         -20,492         17,247         7,700B         288,799         2,706,466         3,398         766,385         126,894         320,657           20,003         -20,492         15,344         770,008         288,794         3,404         3,406,466         73,986         766,385         126,804         331,753           35,840         -141,088         203,848         774,909         288,059         3,152,096         1,406         143,111         143,112         343,716           106,758         -115,6345         526,725         2,419,099         2895,485         13,521,813         8,260         448,43         373,981         1,435,036           114,065         -1,269,465         382,964         1,853,161         1,035,511         16,915,234         13,861         852,024         74,052         4,959,752           141,065         -1,269,465         50,699         240,799         313,935         5673,428         19,644,115         4,959,752           12,728         -42,27         65,906         1,267,428         3,032         871         59,685         3,548,851           12,728         -42,17         65,906         1,267,242         3,032         871         19,64,115           12,728	\$45 000 updar \$50 000	20 405	152,140	103,737	905,027	330,082	2,482,355	1,437	112,973	138,954	225,520	700,658	1,870,6
35,840         -141,088         203,848         714,999         283,09         3,122,096         1,400         137,111         1,500         37,316         347,17         347,17         347,17         3	\$50,000 under \$55,000.	20.902	-106.354	154.919	657 561	334 044	3.706,466	3,398	166,395	126,904	320,657	717,174	1,813,0
106.758         -719,400         439,204         1,779,407         788,135         10,217,680         7,297         448,143         373,981         1,345,036           126,657         -1,125,835         2,419,099         895,485         13,521,813         8,260         477,854         573,706         1,465,752           141,065         -1,269,165         362,964         1,683,161         1,035,511         16,915,334         82,600         77,402         40,991,73           48,076         -1,263,165         50,699         24,217         65,906         1,267,245         3,032         192,697         73,186         1,964,113           1,2,728         -12,534         675         4,465         7,533         1,272,428         83,13         6,965         1,064,113           1,2,728         -12,534         87         24,217         65,906         1,267,245         87         19,344         3,748           1,413,005         4,465         7,533         11,422         3,032         19,544         3,741           2,385         -2,55,64         280         1,395         1,148         62,192         3,841         17,409         1,413,005           6,28         -2,25,64         280         1,395	\$55,000 under \$60,000	35,840	-141,088	203,848	714,909	283,059	3.152.096	1.406	113.111	143 112	343.716	738.031	1,741,7
LZ0.US/1         1.125,839         2.419,099         895,486         13,571,813         8.260         477,864         573,708         1,405,752           141.065         -1.26,465         -2.49,999         10,555,511         16,915,334         13,861         852,024         774,022         40.95,732           48.07         -1.25,354         -1.26,166         -1.267,245         11,364         683,336         19,64,115         40.95,173           12.72         -403,250         -4.224         -24,217         65,906         1.267,245         3,032         192,697         73,186         1,964,115           1.2,72         -403,250         -4.24         -4.465         17,422         339,802         871         59,695         21,636         1,036,054            1.44         -7.53         1.468         7,633         1.742         259,695         274         19,334         9,718         594,497           2.385         -25,504         280         1,395         11,426         253,722         539         38,411         17,409         1,413,005           4.25         -0.04         -25,504         47         302         284         62,192         36,411         17,409         1,413,005           4.2	\$60,000 under \$75,000	106,758	-719,400	439,204	1,779,407	788,135	10,217,680	7,297	448,143	373,981	1,345,036	2,065,298	5,461,3
1,065   1,065   1,065   1,065,51   1,065,51   1,065,51   1,065   1,065,51	8400 000 unidel \$100,000	126,057	-1,125,835	596,725	2,419,099	895,485	13,521,813	8,260	477,854	573,708	1,495,752	2,892,214	9,150,9
12,728         403.250         42.24         24.217         65.906         1,025.245         3,032         192.697         73.186         1,964.115           3,157         -125,334         675         4.465         17,422         338.802         871         59.695         21,636         1,964.115           1,444         275         1,466         7,633         157,875         274         193.84         197.88         197.88         197.88         197.88         196.56         1,036.054         196.54	\$200,000 under \$500,000	141,065 48 070	-1,269,165	382,964	1,853,161	1,035,511	16,915,234	13,861	852,024	714,052	4,059,173	3,636,057	18,919,6
3.157 -125,354 675 4,465 17,422 339,802 871 59,695 21,636 1,036,144 -88,136 275 1,468 7,633 157,876 274 19,334 9,718 584,497 2,385 -252,504 22,984 47 10,395 11,426 225,722 539 38,411 17,409 1,413,005 1	\$500,000 under \$1,000,000.	12,728	403,250	4,224	24.217	65:906	1.267.245	3.032	192 697	73 186	1,046,651	104 511	13,736,5
1,444         -88,136         275         1,468         7,633         157,876         274         19,334         9,718         584,497           2,385         -25,504         280         1,395         11,426         235,722         539         38,411         17,409         1,413,005           628         -9,2984         47         302         2,884         62,192         73         9,655         727         721,438           445         10,1888         17         40,699         76         5,557         3,550         1,220,507           615,772         -6,263,653         2,530,396         10,649,945         6,525,259         6,3743,840         32,279         3,045,306         2,829,934         18,556,355	\$1,000,000 under \$1,500,000	3,157	-125,354	675	4,465	17,422	339,802	871	59,695	21,636	1,036,054	48,002	1.2
2.385         -252.504         280         1,395         11,428         235,722         539         38,411         17,409         1,413,005           628         -92,984         47         302         2,884         62,192         130         9,655         5,272         771,438           47         11,485         46,699         76         5,657         3,50         1,220,507           45,772         -6,263,653         2,530,396         10,649,945         6,528,259         63,743,840         32,279         3,045,306         2,829,394         18,558,355	\$1,500,000 under \$2,000,000.	1,444	-88,136	275	1,468	7,633	157,876	274	19,334	9,718	584,497	21.197	565,7
-2.53 -3.50 -10.1888 -4.50 -4.50 -5.53.55 -5.53.	\$5,000,000 under \$1,000,000	2,385	-252,504	280	1,395	11,426	235,722	539	38,411	17,409	1,413,005	32,446	923,6
615,772 -6,263,653 2,530,950 10,649,945 5,525,259 63,743,840 52,279 3,045,306 2,829,934 18,556,355	\$10,000,000 or more.	426	-101,868	17	119	1.845	40 609	76	5,557	3,950	1 220 507	8,128	249.9
	Taxable returns, total	615,772	-6,263,653	2,530,950	10,649,945	5,525,259	63,743,840	52,279	3,045,306	2,829,934	18,558,355	13.734.721	64.210,8

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

Ill figures are estimates based on samples-money amounts are in thousands of dollars)	
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		Itemized deductions	eductions	Medical and dental	nd dentai	Medical and	al and	Medical and dental	nd dental
Size of adjusted	Total in	Imitation	ation	expenses deduction	deduction	dental expenses	xpenses	expenses limitation	Imitation
grass income	taxable income	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount
	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	998,238,457	5,723,846	38,761,913	9,530,675	61,503,014	9,530,675	94,670,475	9,529,696	33,167,461
Under \$5,000	4,563,499	1	١	222,351	1,912,212	222,351	1,955,076	221,372	42,864
\$5,000 under \$10,000 \$10,000 under \$15,000	8,961,384 13,922,621	f I	1 1	669,879	3,549,458	669,879	3,787,256	402,935	237,797
\$15,000 under \$20,000	18,598,549	1	1	789,541	5,417,730	789,541	6,455,973	789,541	1,038.243
\$20,000 under \$25,000 \$25,000 under \$30,000	25,375,405	1 1	1 1	756,384	4,456,058	756,384	6,047,096	750,384	1,556,093
\$30,000 under \$35,000	29,109,449	l	ı	723,896	3,891,822	723,896	5,657,224	723.896	1,765.401
\$35,000 under \$40,000	32,987,485	1 1	1 1	597,540	3,238,636	597,540	5,140,864	597,540	1,902,228
\$45,000 under \$50,000	34,729,393	I	1	540,392	3,030,691	540,392	4,955,371	540,392	1,924,680
\$50,000 under \$55,000	34,605,113	1	ı	482,746	2,255,636	482,746	4,150,495	482,746	1,894,859
\$50 000 under \$75 000	108 320 350	16 421	1 506	998 715	6.384.128	998 715	3,912,055	998 715	4 987 113
\$75,000 under \$100,000	155,165,381	78,691	35,723	906,013	5,843,418	906,013	11,667,106	906,013	5,823,689
\$100,000 under \$200,000	230,552,713	2,795,505	2,048,295	533,033	5,243,873	533,033	10,330,637	533,033	5,086,764
\$200,000 under \$500,000	33 134 642	2,215,611	9,705,423	49,452	1,425,413	49,452	2,447,893	49,452	1,022,480
\$1,000,000 under \$1,500,000	12,808,118	93,580	2,933,843	584	46,679	584	97,049	584	50,369
\$1,500,000 under \$2,000,000	7,798,955	40,688	1,872,621	212	16,902	212	44,055	212	27,153
\$5,000,000 under \$10,000,000.	10,347,550	15,032	2,700,356		10,104		14.285		*3,182
\$10,000,000 or more	29,164,477	9,402	6,297,719	1	1	1	1	1	1
Taxable returns, total Nontaxable returns, total	877,914,918 120,323,539	5,716,649	38,73 <b>2</b> ,5 <b>62</b> 29,350	6,682,728 2,847,947	34,526,261 26,976,752	8,682,728 2,847,947	62,797,931 31,872,543	8,682,728 2,846,968	28,271,670 4,895,791
				Total Itemized deductions-continued	uctions-continued				
				Taxes paid deduction	deduction				
	F	i co			State and	State and local taxes			
gross income	-		T	Total	500]	locomo	leraco5	Goneral color tax	
			ш.			- 1		Val Fairs	
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	
	(60)	103/	(60)	1000	1637	1007	1041	(30)	
	(90)	(AC)	(09)	(1.9)	(20)	(63)	(04)	(ca)	
All returns, total	46,009,291	362,608,853	44,765,119	219,833,389	33,516,476	202,305,993	11,248,643	17,527,396	
Under \$5,000	308,704	842,420	267,737	213,446	90,343	108,069	177,394	105,377	
\$1,000 under \$15,000	1,041,981	2,654,681	967,109	729,552	330,710	155,680	382,848 636,399	433,212	
\$15,000 under \$20,000	1,365,983	3,763,526	1,269,867	1,180,921	572,992	681,964	696,875	498,957	
\$20,000 under \$25,000	1,569,755	4,301,689	1,475,342	1,410,166	780,915	778,893	694,427	631,274	
\$30,000 under \$35,000.	2,197,982	6,840,841	2,113,804	2,882,307	1,425,009	2,104,513	688,795	777,794	
\$35,000 under \$40,000	2,291,711	7,645,296	2,230,051	3,506,620	1,600,113	2,782,223	629,937	724,397	
CAS 000 under 650 000	2 284 002	0.07.5.010	5,265,605	4,000,000	1,712,973	3,393,130	532,630	743,045	
\$50,000 under \$55,000	2,223,929	10.098.467	2.159.099	5.021.873	1.624.318	4.199.042	534,780	822.830	
\$55,000 under \$60,000	2,239,721	10,600,909	2,183,411	5,291,668	1,677,583	4,534,901	505,828	756,767	
\$60,000 under \$75,000 \$75,000 under \$100,000	6,149,307	33,153,020 53 668 295	6,009,065	17,390,133	6.410.289	15,163,091	1,232,140	2,227,042	
\$100,000 under \$200,000	8.771.965	90,863,750	8.663.622	53.753.519	7.205.472	50.089.323	1,458,150	3.664,196	
\$200,000 under \$500,000	2,212,464	49,391,413	2,184,479	33,514,049	1,843,495	32,343,687	340,984	1,170,362	
\$500,000 under \$1,000,000	397,824	19,872,214	394,229	15,280,979	342,962	15,048,978	51,267	232,001	
\$1,500,000 under \$2,000,000	40,637	4.894.309	40.271	4,111,566	35.680	4.078.569	4.590	32.996	
\$2,000,000 under \$5,000,000	60,545	11,858,211	59,925	10,378,511	53,216	10,298,191	6.709	80,319	
\$3,000,000 under \$10,000,000.	000.cr	13.093.348	9.267	12,465,727	13,148	12,409,862	1,718	55.887	
Taxable returns, total	40,091,411	339,332,540	39,209,706	211,966,580	30,737,021	197,084,845	8,472,685	14,881,734	
NOTICE AND THE PRINCIPLE OF THE PRINCIPL	0991/18'6	23,278,313	5,555,413	608,008,7	2,778,455	3,221,147	808'011'7	2,043,002	

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)

Nume	Taxes Nurr relations 1,000 1,0	Personal property taxes thereof turns (69) (69) (69) (69) (69) (69) (69) (69)	Other laves Number of returns (70) 3,026,056 10,407 24,050 52,339 60,306 72,039 60,306 72,039 61,335 143,84 153,328 453,328 453,328 453,328 648,328 648,328 648,328 648,328 648,338	Amount (71)  1,846,225  4,325  4,325  1,385  17,385  18,055  18,055  18,055  18,055  19,055  45,823  19,055  45,823  19,055  45,823	Number of returns (72)  38,110,298 186,524 381,609 623,866 891,242 1,094,532 1,333,331 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,626 1,900,681 330,687 1,548,626 1,900,781 330,687 1,548,626 1,907,81 330,687 1,488	701al Amount (73) 356,355,994 1,457,845 2,713,160 4,484,528 5,896,408 7,214,821 9,225,134 11,266,337 11,2418,539 11,2418,539 11,2418,539 11,2418,539 11,2418,539 11,2418,539 12,3418,539 12,3418,539 12,3418,539 12,3418,539 12,3418,539 12,3418,539 12,3418,539 12,3418,539 12,3418,539 12,3418,539 12,3418,539 12,3418,539 12,3418,539 12,3418,539 13,342,320 13,344,020 13,344,020 13,344,020 13,344,020 13,342,372 13,372,375 14,372,375	2 6	Home montgage Interest paid deduction   Home montgage Interest	9ge Interest Paid to financial institutions Number of Amount returns (76) (77) 37,274,244 335,287,365	Amount (77)
Number of telums  (66)  (106)  (106)  (107)  (108)  (107)		(69)  (89)  (89)  (80)  (90)			Number of returns (72)  38,110,298 186,524 381,609 623,881,609 633,881,609 633	1   8	Number of returns (74) 37,691,995 182,148 377,408 166,140 616,	3 - 24 0 - 0	Pard to financi Number of returns (76) 37,274,244	Amount (77)
Number of returns   Retu		(69) (69)  8,677,030  2,9,684  66,808  115,970  115,970  119,148  374,148  372,297  17,601  38,651  14,014  14,714  14,714  14,714  14,714  14,714  14,714  14,714  14,714  14,714  14,714  14,714  14,714  14,714  14,714  14,714  14,714			Number of returns (72)  38,110,298 186,524 381,609 623,819 1,094,532 1,094,532 1,094,532 1,094,532 1,098,907 1,075,462 1,982,467 1,075,462 1,982,467 1,075,462 1,982,467 1,075,462 1,990,781 3,05,30 32,819 7,54,626 1,900,781 3,05,30 33,447,763 33,447,763	Amount (73) 356,355,994 1457,845 2,713,180 4,184,529 5,896,408 7,214,821 9,225,134 11,266,357 11,418,539 12,418,539 12,418,539 12,418,539 12,418,539 12,418,539 12,418,539 12,418,539 12,418,539 12,4178 68,067,082 33,044,020 8467,272 2,668,793 1,372,272 2,668,793 1,372,272 2,668,793 1,372,272 2,668,793 1,372,272 2,668,793 1,372,272 2,968,793 1,372,273 2,968,793 1,372,273 2,968,793 1,372,273 2,968,793 1,372,273 2,968,793 1,372,273 2,968,793 1,372,273 2,968,793 2,96	Number of returns (74) (74) (74) (75) (76) (995 (192.148) (192.29)		Number of returns (76) 37,274,244	Arnount (77)
106)  106)  107)		(69) 8,677,030 2,9,684 6,808 115,970 193,043 234,736 334,736 374,148 374,148 374,148 374,148 374,148 374,148 374,148 374,148 374,148 374,148 374,148 374,148 374,148 374,582 1,119,290 1,119,200 1,1	0 - 0 0 0 0 0 1 - 10 0 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	(71) 1,846,225 4,325 8,136 11,,385 17,,385 17,,385 17,,385 17,,385 17,,385 17,,385 17,,385 17,,385 17,,385 17,,385 17,,385 17,,385 17,,385 17,,385 17,,385 17,,385 17,,393 18,533 18,533 18,533 18,533 18,533 18,533 19,563 19,563 19,563 19,565 19,66	38,110,298 (72) 38,110,298 186,524 38,1609 623,866 691,242 1,094,532 1,333,311 1,678,901 1,678,901 1,678,901 1,755,462 1,917,683 1,917,784 1,917,7	(73) 356,355,994 1,457,845 2,713,160 4,184,528 5,896,408 7,214,821 9,225,134 11,266,337 12,418,539 12,470,602 12,470,602 13,846,306 15,1846,306 15,1846,306 15,1876,577 62,577,1778 68,067,082 33,044,020 34,4	N	(75) 340,476,440 1,421,585 2,687,951 4,113,740 5,851,344 7,123,657	Number of returns (76) 37,274,244	Arnount (77)
(66) (66) (98) (98) (98) (98) (98) (17,1747 (17,1747 (17,177) (17,1747 (17,177) (17,1747 (17,177) (17,1747 (17,177) (17,1747 (17,		(69)  8,677,030  29,684 66,808 115,970 115,970 196,136 139,43 238,74 371,885 374,882 374,580 424,882 1,119,290 1,646,028 1,646,038 1,646		1,846,225 4,325 1,025 17,385 75,426 75,426 75,426 75,439 75,939 75,939 95,633 203,42 234,915 380,573 10,655 4,922 11,633,992 19,655 19,	38,110,298 186,524 186,524 1,391,609 1,094,532 1,393,391 1,678,901 1,678,901 1,678,901 1,678,901 1,678,462 1,982,472 1,982,462	(73) 356,355,994 1,457,845 2,713,160 4,84,268 5,896,408 1,296,354 11,296,354 11,296,354 11,296,354 11,296,354 11,383,639 11,383,639 11,383,639 12,384,738 43,755,577 42,547 13,72,75 13,72,75 13,72,275 13,72,275 13,72,275 13,72,275 13,72,275 13,72,275 13,72,275 13,72,275 13,72,275 13,72,275 14,72,72 13,72,72 13,72,72 13,72,72 13,72,72 13,72,72 13,72,72 13,72,72 13,72,72 13,72,72 13,72,72 13,72,72 14,72,72 14,72 1	2 1111111111111111111111111111111111111	340,476,440 1,421,885 2,687,951 4,113,740 5,851,344 7,123,667	(76)	335,287,365
220,926 489,722 1071,744 1071,744 1071,744 1172,077 1488,869 1,986,498 1,986,498 1,986,498 1,986,498 1,986,498 1,986,498 1,986,498 1,986,498 1,986,498 1,986,498 1,986,498 1,986,498 1,986,498 1,986,898 1,88,71,740 2,086,698 1,988 1,286,898 1,4948,082 1,4948,082 1,188 1,188,4948,082 1,188,4948,082 1,188,4948,082 1,188,4948,082 1,188,4948,082 1,188,4948,082 1,288,493 1,188,4948,082 1,288,493 1,188,4948,082 1,288,493 1,188,4948,082 1,288,493 1,188,4948,082 1,288,493 1,188,4948,082 1,288,493 1,188,493 1,188,4948,082 1,288,493 1,188,493 1,188,493 1,188,493 1,188,493 1,188,4948,493 1,188,493 1,188,493 1,188,493 1,188,493 1,188,493 1,188,493 1,188,493		29,664 66,808 115,970 196,136 196,136 193,043 236,714 371,885 334,786 334,786 334,802 1,119,200 1,646,028 2,014,542 6,138,543 6,13,613 142,146 37,297 17,601 16,735 7,659,710 1,017,320		1,846,225 4,325 18,136 17,365 17,365 17,363 39,643 39,643 75,339 60,279 60,279 60,279 95,633 203,642 10,554 19,055 4,915 19,055 4,915 19,055 1	38,110,298 186,524 381,609 681,242 1,094,532 1,333,331 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,901 1,678,602 1,908,902 1	356.355,994 1,457,645 2,713,160 4,184,526 5,896,408 7,214,821 9,225,137 11,266,357 11,266,357 11,266,357 11,266,357 11,266,357 11,266,37 12,418,599 12,418,599 12,418,599 13,647,795 13,647,795 13,744,020 13,644,020 13,644,020 13,644,020 13,644,020 13,644,020 13,644,020 13,644,020 13,727,275 13,72,275 13,72,275 13,72,275 13,72,275 13,72,275 13,72,275 13,72,275 13,72,275 13,72,275 13,72,275 13,72,275 14,084,020	37	340,476,440 1,421,585 2,687,951 4,113,740 5,851,344 7,125,657	37,274,244	335,287,365
220,926 489,722 1,172,077 1,172,077 1,428,869 1,346,251 1,814,100 1,960,498 1,196,498		29,664 66,808 115,970 195,043 236,714 371,885 334,758 374,148 374,148 374,148 374,148 374,148 374,148 374,148 374,148 374,148 374,148 1,119,290 1,190 1,		4,356 18,025 17,365 17,365 32,931 39,643 36,633 75,839 75,839 75,839 75,839 76,839 10,550 103,650 10	186.524 381609 623.866 693.866 1393.331 1,755,462 1,917.683 1,917.683 1,917.683 1,917.683 1,917.683 1,917.683 1,917.754,626 1,900.781 330.587 1,283 33447,763	1,457,845 2,184,528 5,896,408 7,214,821 9,225,134 11,266,357 12,418,539 12,410,602 12,410,602 12,1178 66,657,1178 66,657,1178 66,657,037 33,044,020 33,044,020 33,044,020 13,72,72 2,668,73 1,372,27 2,668,73 2,688,73 2,72 2,72 2,72 2,72 2,72 2,72 2,72 2		1,421,585 2,687,951 4,113,740 5,851,344 7,123,657	179 978	100 100
1,799,417 1,071,744 1,172,077 1,428,869 1,586,199 1,966,498 1,966,498 1,966,498 1,966,498 1,966,498 1,966,498 1,966,498 1,966,498 1,966,198 1,971,174 1,971,174 1,971,174 1,971,174 1,972,174 1,972,177 1,972,177 1,972,177 1,972,177 1,972,177 1,978,189 1,948,082 1,948,082 1,948,082 1,000 1,		115,970 196,136 196,136 198,774 234,785 324,589 374,148 344,580 44,580 1,119,290 1,19,290 1,19,290 1,19,290 1,29,20 1,20 1,20 1,20 1,20 1,20 1,20 1,20 1		18,025 17,385 72,931 39,643 36,653 75,938 52,511 60,279 95,633 203,542 234,915 380,573 224,915 380,573 34,922 34,9	623,866 891,242 1,394,532 1,394,532 1,17,58,901 1,17,683 1,917,683 1,917,683 1,917,683 1,905,44 7,754,626 1,906,244 7,754,626 1,906,37 1,906,37 1,906,37 1,906,33 1,907,32 1,907,33 1,9	4.184.528 5.896.408 7.214.821 11.266.337 12.418.539 12.418.539 12.418.539 13.836.336 15.184.738 43.755.577 62.571,178 68.067.082 33.044.020 33.044.020 33.044.020	111111111111111111111111111111111111111	4,113,740 5,851,344 7,123,657	377 775	1,405,422
1,172,07,74 1,428,669 1,428,669 1,966,291 1,966,091 1,966,091 1,966,998 1,966,998 1,971,719 1,971,719 1,971,719 1,971,719 1,971,719 1,971,719 1,971,719 1,971,719 1,971,719 1,971,719 1,978,839 1,988,989 1,98		195,130 193,043 236,714 371,885 328,589 374,148 344,880 1,119,290 1,119,290 1,119,290 1,119,290 1,119,290 1,119,290 1,119,290 1,119,290 1,119,290 1,119,290 1,119,290 1,119,290 1,119,290 1,119,290 1,119,290 1,119,290 1,101,320 1,601 1,		7.4.36 7.4.36 3.9.643 3.9.643 3.9.643 3.6.633 7.5.939 9.5.633 2.2.642 10.573 3.4.922 3.4.922 3.4.922 3.4.922 3.4.922 3.4.922 3.4.922 3.4.922 3.4.922 3.4.922 3.3.922 4.6.233 4.6.233 4.6.233 5.6.336 5.6.336 6.6.333 6.6.33	1,094,532 1,034,532 1,033,391 1,675,462 1,862,467 1,917,683 1,917,683 1,917,683 1,907,754,626 1,900,781 7,754,626 1,900,781 7,754,626 1,900,781 7,754,626 1,900,781 7,754,626 1,900,781 7,754,628 1,900,781 7,754,628 1,900,781 330,687 7,630 32,819 1,242 1,242 1,242 1,243 1	5,896,408 7,214,482 1,224,835 12,418,559 12,410,682 12,410,682 13,836,336 15,184,738 43,755,577 62,571,178 66,067,1178 66,067,1178 86,067,127 2,668,793 1,372,272 2,968,793 1,372,272 2,968,793 1,372,272		7,123,657	608,264	4,058,901
1,428,869 3 3 1,428,869 3 1,428,869 3 1,434,100 4 4 1,996,091 1,996,091 1,996,091 1,996,998 4 1,971,719 34 8,219,289 15 2,096,695 15 2,096,695 38,827 10000 88,824 14,354,989,839 1188 2,0000 87,637 10,000 87,637 118 4,948,082 118		236,714 236,714 371,885 328,589 374,148 344,880 1,119,290 1,19		32,931 39,643 36,653 76,939 76,939 76,939 203,542 234,915 380,573 380,573 380,573 38,922 38,922 38,922 38,933 4,925 4,823 1,033,992	1,33,391 1,678,901 1,678,462 1,917,683 1,917,683 1,917,683 1,907,754,626 1,900,781 330,687 7,754,626 1,900,781 330,687 7,754,628 1,900,781 7,754,628 1,900,781 330,687 7,754,628 1,900,781 330,687 7,754,628 1,900,781 330,687 7,673 1,973	11.266.337 11.266.337 12.940.859 12.940.859 13.836.396 15.184.738 43.755.577 62.571.178 86.067,082 33.064,020 33.044,020 33.044,020 33.043,032 2.668,732 2.668,732 2.9		0.440.000	863,028	5,737,411
1,786,251 3 1,786,251 3 1,786,251 3 1,986,251 3 1,986,391 4 1,926,197 4 1,971,717 4 1,971,717 4 1,971,717 3 1,986,99		371,885 328,588 328,588 374,148 344,880 1,119,290 1,119,290 1,119,290 1,119,290 1,146,542 613,631 142,146 37,297 17,601 140,14 16,735 7,589,710 1,017,320		39,643 36,653 75,939 52,511 60,279 95,633 203,542 234,915 380,573 380,573 380,573 38,922 38,922 38,922 38,922 38,922 38,922 38,922 45,823 1,033,992	1678 901 1,755,462 1,892,462 1,917,683 1,917,683 5,361,461 7,754,626 1,900,781 330,587 7,530 32,819 4,722 12,428 7,743 33,417,743 4,662,535	11.266,337 12.416,559 12.410,650 13.836,336 15.184,738 43.755,577 62,571,178 66,067,082 33,044,020 33,044,020 33,044,020 33,044,020 33,044,020 33,044,020 33,044,020 33,044,020 33,044,020 33,044,020 33,044,020 33,044,020 33,044,020 33,044,020 33,044,020 33,044,020 33,044,020 34,020		9,119,009	1,300,691	8,922,856
1,996,498		328,739 328,148 374,148 344,580 42,802 1,119,290 1,119,290 1,145,42 613,631 142,146 37,297 17,601 140,14 16,735 7,589,710 1,017,320		76,939 76,939 76,939 96,633 203,542 234,915 380,573 380,573 38,922 33,382 103,660 103,	1,953,462 1,917,683 1,917,683 1,918,974 5,361,461 7,754,626 1,900,781 330,687 76,530 32,819 49,722 12,428 7,973 33,417,73 4,662,535	12,40,533 12,40,604 13,845,396 15,184,738 43,755,577 62,571,178 68,667,082 33,044,020 33,044,020 33,044,020 33,044,020 33,044,020 33,044,020 33,044,020 33,044,020 33,044,020 33,044,020 33,044,020 34		11,137,113	1,643,613	10,976,010
1,996,498 44 1,975,157 4 1,975,157 4 1,975,157 4 1,975,154 65 22 8,271,740 34,889 4 000 38,827 1 000 38,827 1 000 38,827 1 000 38,827 1 000 38,827 1 000 38,827 1 000 38,827 1 000 14,354 0 000 38,827 1 000 14,354 0		374,148 344,580 424,802 1,119,290 1,646,028 2,014,542 613,631 142,146 37,297 17,601 14,014 16,735 7,559,710 1,017,320		52,511 96,279 96,333 203,542 234,915 380,573 22,642 103,650 34,922 33,382 50,836 1,633,992 1,633,992	1,917,683 1,862,467 1,938,979 5,361,461 7,026,244 7,754,626 1,900,781 330,,687 76,530 32,819 49,722 12,428 7,973 4,662,535	14,084,004 13,885,396 15,184,738 43,755,577 62,571,178 68,067,082 33,044,020 34,402 1,372,272 2,668,793 1,372,272 2,968,793 1,372,272 2,968,793 1,372,272		12,813,489	1,852,580	12,614,950
1,925,157 4 1,925,157 4 1,925,157 4 1,925,157 4 1,925,157 9 1,925,		344,580 42,802 1,119,290 1,646,028 2,014,542 613,631 142,146 37,297 17,601 14,014 16,735 7,559,710 1,017,320		96.279 95.33 203.542 234.915 380,573 22.642 103.650 34.922 33.382 50.836 1,033,992 1,033,992	1,982,467 1,986,979 5,981,461 7,026,244 7,754,626 1,900,781 330,687 76,530 32,819 49,722 12,428 7,973 33,447,763 4,662,535	13.836.396 15.184.738 43.755.577 62.571.178 86.067.082 33.044.020 8.467.272 2.668.739 1.372.275	3.1.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.	13,954,628	1,893,197	13,827,607
7,315,465 22 22 23 24 24 25,588,905 14 24 2006,695 14 2000 20 20 20 20 20 20 20 20 20 20 20 2		1,42,200 1,646,028 2,014,542 6,13,631 142,146 37,297 17,601 14,014 16,735 7,559,710 1,017,320		293,545 234,916 234,916 380,573 222,642 103,650 34,922 33,382 50,836 1,033,992 1,033,992	5,561,461 7,026,244 7,754,626 1,900,781 330,587 76,530 32,819 49,722 12,428 7,973 33,447,763 4,662,535	13.165.577 62.571.178 86.067.082 33.044.020 8.467.272 2.668.793 1.372.275	31.	13,636,660	1,829,393	13,401,079
7,315,465 22 8,271,740 34 8,271,740 34 8,000 8,8824 10 9,000 8,8827 11 14,354 118 1,000 8,989 118 4,948,082 114 1,000 Paid to individu.		1,646,028 2,014,542 6,13,531 142,146 37,297 17,661 38,651 14,014 16,735 7,659,710 1,017,320		234,915 234,915 380,573 222,642 103,650 34,922 34,922 3,382 1,033,992 1,033,992 212,234	7,026,244 7,754,626 1,900,781 330,587 76,530 32,819 49,722 12,428 7,973 33,447,763 4,662,535	62.571.178 86.067.082 33.044.020 8.467.272 2.668.793 1.372.275 2.986.808	9.5	14,995,445	1,908,270	14,792,362
8,271,740 34 2,096,695 51 1000 8,8,824 1 000 8,8,827 1 14,354 1 0,000 14,354 1 18,36		2,014,542 613,631 142,146 37,297 17,607 38,651 14,014 16,735 7,659,710 1,017,320		380,573 222,642 103,650 34,922 33,382 50,836 19,055 45,823 1,633,992 212,234	7,754,626 1,900,781 36,530 32,819 49,722 12,428 7,973 33,447,763 4,662,535	86,067,082 33,044,020 8,467,272 2,668,793 1,372,275 2,986,808	3.1	61,801,575	6,926,560	61,050,398
2.096,695 15 000 379,888 4 000 88,824 1 000 57,637 1 0,000 14,354 8,989 118 25,599,839 118 4,948,062 14 Paid to individu		613.631 142.146 37.297 17.607 38.655 14.014 16.735 7,659,710 1,017,320		222,642 103,650 34,922 33,382 50,836 19,055 1,633,992 212,234	1,900,781 330,587 76,330 32,819 49,722 12,428 7,973 33,447,763 4,662,535	33,044,020 8,467,272 2,668,793 1,372,275 2,986,808	<u>.</u>	84,136,610	7,583,180	82,819,943
000 88 824 1000 88 824 1000 88 824 1000 88 824 11000 1000 1000 1000 1000 1000 1000 1		142,146 37,247 17,601 38,651 14,014 16,735 7,659,710 1,017,320		103.650 34.922 33.382 50.836 19,055 45,823 1,633,992	330,587 76,530 32,819 49,722 12,428 7,973 33,447,63 4,662,535	8,467,272 2,668,793 1,372,275 2,986,808	.,	31,010,042	1,817,183	30,417,286
98.827 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		7,501 17,601 38,651 14,014 16,735 7,659,710 1,017,320		33,382 33,382 50,836 19,055 45,823 1,633,992 212,234	32,819 49,722 12,428 7,973 33,447,763 4,662,535	1,372,275		6,934,497	298,713	6,746,897
1,354 1,354		38,651 14,014 16,735 7,659,710 1,017,320		50,836 19,055 45,823 1,633,992 212,234	49,722 12,428 7,973 33,447,763 4,662,535	2,986,808		798 186	268,032	776.433
14.354 8.989 35.509.839 14.948.082 14.		14,014 16,735 7,659,710 1,017,320		19,055 45,823 1,633,992 212,234	12,428 7,973 33,447,763 4,662,535	1 425 047		1,231,408	38,582	1,191,164
118 4,948,082 118 4,948,082 14		7,659,710 1,017,320		45,823 1,633,992 212,234	7,973 33,447,763 4,662,535	1,433,047		302,573	8,809	292,533
4,948,082  Home mortgage in Paid to Indiv. Number of returns (78)  1,288,493 3,092	2,501,147	1,017,320		212,234	4,662,535	3,535,331	_	167,007	4,691	160,288
Home mortgage rateres	Interest paid ded					45,866,864	4,617,125	44,315,473	4,571,906	43,710,837
Home mortgage rateres   Paid to individual   Am returns   (78)   (78)   (78)   (79)	Interest paid ded			Total Itemized deductions-continued	uctions-continue	pa				
Home mortgage interest   Paid to individual   Number of returns   (78)   (78)   (79)		nction-continued					Contributio	Contributions deduction		
Paid to individual Arreturns (78) (78) (1,289,493 5,1	Deductit	Neductible points	tagratai tagantaganal	t interest		Total		, ach	Othor than one	doc one
Number of returns (78) ( (78) ( 3.092			expense deduction	deduction			contr	contributions	contributions	ntions
(78) (78) (1,289,493 5,1	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
(78) ( 1,289,493 5,1	returns		retums		returns		returns		returns	
3,092	(80)	(81)	(82)	(83)	(84)	(85)	(98)	(87)	(88)	(68)
3,092	3,273,960	2,568,135	1,711,069	13,311,419	40.623.426	165.564.388	38.566.587	122.874.926	25 267 459	43 373 209
	15.182	12,591	16.027	23 669	198 717	158 358	179 564	269 633	76.759	43 165
10,024	16,299	3,691	10,047	21,519	428,605	583,699	394,817	628,937	181,370	90,614
\$10,000 under \$20,000	26,006	58,231	18,654	12,557	782,103	1,246,110	728,086	1,127,095	369,275	208,435
32,783	71,113	990'09	26.368	31 098	1 269 685	2 501 976	1 188 009	2 044 857	705 110	747 699
46,698	85,596	69,529	30,316	36,596	1,494,582	3,145,498	1,402,731	2,522.508	855,159	578.897
\$35,000 under \$40,000. 50,409 142,885	120.324	69,323	30 329	59,921	1,778,517	3,501,913	1,657,627	2,814,031	1,004,288	670,398
52,929	118,199	85,001	52,048	72,172	1,959,406	4,328,132	1,826,599	3,530,230	1,164,763	768,021
\$45,000 under \$50,000	132,507	85,159	41,101	44,218	1,963,145	4,416,445	1,844,774	3,633,151	1,155,244	790,699
56,185	152,786	133.078	39 7 18	56.215	1,931,690	4,404,211	1,781,956	3,547,460	1,176,708	801,842
	420,624	333,570	144,525	262,178	5,520,688	14.568,080	5,220,804	12,196,948	3,524,996	2,552,210
247,832	669,166	474,897	185,150	294,706	7,319,212	20,623,462	6,993,524	16,519,138	4,803,874	4,006.766
	236.856	179.761	326 508	1,245,074	8.279.167 2.123.896	34,301,007	8,010,733	27,330,294	5,689,106	6,701,036
17,168	39,970	31,098	114,102	1,501,676	385,211	8,150,747	381,099	6,077,251	219,162	2,437,291
3,267	8,729	8,225	35,624	848,879	91,105	3,702,417	90,332	2,458,600	48,108	2,129,877
	4.783	3,221	31,530	570,869	39,647	2,543,783	39,427	1,613,062	20,449	1,118,094
437	1,023	1,596	9,205	1,130,878	14,749	4,428,598	14,668	2,304,606	7,337	2,301,243
	2 000 324	1,258	6,603	3,367,065	9,241	16,898,662	9,193	6,979,608	4,777	8,259,141
otal 125,165	364,639	500,611	1,564,036	12,260,640	35,974,740 4,648,686	154,366,721	34,224,333	113,305,774	22,681,087	41,397,548

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

Adjusted Gross Income--Continued

Adjusted Gross Income--Continued

Adjusted Gross and Part of Management of Adjustinued (All figures are estimates based on samples—money amounts are in thousands of dollars)

L				-				The second second	The state of the s			
	Contributions deductionconf.	eductioncont.	:					Limited miscella	Limited miscellaneous deductions			
	Carryover from prior years	er from ears	Casualty or theft loss deduction	t loss deduction	Total after Ilmitation	əfter stion	Unrelmburse business	Unreimbursed employee business expense	Tax pre	Tax preparation fees	Gambling loss deduction	ng loss ction
	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of relums	Amount	Number of returns	Amount
	(06)	(16)	(95)	(63)	(94)	(66)	(96)	(97)	(98)	(66)	(100)	(101)
All returns, total	503,161	36,232,941	185,261	3,510,243	12,024,562	68,533,122	15,545,955	68,497,230	16,836,134	4,763,394	1,005,537	14,588,841
*	29,787	575,450	*743	*725	131,209	182,535	24,194	74,646	97,218	30,002	4,355	8,863
	44,719	409,529	6,800	214,651	290,711	957,812	172,492	702,472	377,767	86,373	17,769	169,077
-	24,825	139,539	19,495	240,683	342,340	1,236,077	264,745	1,077,188	476,898	94.068	21,099	152,816
	21,837	184,871	*2,131	*14,114	442,775 609,273	1,905,352	429,414	1,749,482	531,720	91,327	36,162	258,186 179,266
	23,159	348 696	10,787	99,704	659,329	3,188,678	728,660 892,278	3,122,704	809,304	147,042	47,511 44 348	337,043
	20,998	96,709	19,201	*41,950	679,365	3,556,733	834,882	3,637,177	972,800	177,023	29,765	219,005
0	18,796	425,415	11,915	181,552	680.874	3,466,872	871,179	3,623,309	864,499	180.021	43,462	196,699
}	10,113	75,010	15,007	127,877	626,498	3,411,239	833,279	3,596,567	828,872	153,882	55,521	341,717
1	30.280	146,952	9,311	369,285	1 673 877	3,233,321	2 385 302	3,470,625	2 352 611	507 715	142,939	940 366
	59,730	1,522,863	21,450	424,005	1,897,360	10,191,182	2,966,882	11,939,950	2,912,015	649,791	187,660	1,551,932
:	61,490	2,426,405	21,161	732,909	1,910,314	11,994,209	3,019,779	14,116,160	3,001,490	1,034,523	224,799	3,060,800
	22,306	2,579,323	4,928	351,560	375,607	4,370,919	480,001	3,665,611	758,314	583,742	60,012	2,529,047
	8,740	2,206,191	561	97,375	51,368	1,432,226	52,220	577,084	141,350	214,390	10,485	1,098,159
	2,949	1,361,690	አ ፡	12,393	12,553	368,957	10,181	173,981	34,105	19,764	2,858	562,150
	2 605	3 696 044	90	14 500	7,024	992,014	3,390 A 498	145 558	24,314	97,71	1 828	847.277
	939	1,621,167	2	.3,485	1,978	513,760	1,034	82,868	5,331	36,697	405	342.590
-	764	16,193,068	:	•	1,123	942,947	440	77,158	3,355	43,603	234	867,538
	201,864	33,532,127	119,839	1,645,426	10,193,487	59,842,500	14,009,662	61,019,514	14,773,973	4.273,796	898,368	12,672,012
-				Total Itemized deductions	portugue confor							
	Limit	Limited miscellaneous deductions—confinned	deductions-contil	penu	and the state of t		100	1 ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (			ŀ	
L					MISCELL	Miscellaneous	orai o	Total Unimplied	Exe	exemptions	laxable	тахарье посоше
	Other limited miscellaneous deductions	imited	Miscellaneous d to 2% AG	Miscellaneous deductions subject to 2% AGI limitation	deductio then ga	deductions other then gambling	miscel	miscellaneous				
1_												
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of retums	Amount
	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(100)	(410)	(144)	(440)	/443)
1	(70.)	(00)	(2)	(201)	(201)	(101)	(001)	(601)	(011)	(1)	(7117)	(113)
	12,918,672	23,910,657	27,957,849	97,171,280	466,613	2,136,508	1,457,332	16,924,756	112,980,581	333,954,830	42,967,212	3,347,672,247
	74,928	84,650	140,190	189,297	*3,806	.541	8,162	9,404	477,058	1,476,545	*10,445	11,945
	157,327	140,360	296,414	323,611	2.020	1,140	9,101	27,587	952,594	2,950,688	44,358	886,988
1	283,934	236,821	698,231	1.408.077	7.490	4 590	26.590	157 405	7.351.864	7.287.596	394,149	4.070,960
i	295.330	337,399	835.780	2 178 208	16.366	51 408	52 52B	309 594	2 803 036	8 685 004	1 186 005	0 500 578
	385,372	404,706	1,105,431	3,273,580	16,713	27,734	49,205	207.001	3.473.379	10.759.518	1 634 114	18.200.93
	466,383	475,453	1,263,258	3,745,200	17,868	67,637	64,407	320,133	4,193,802	12,988,936	2,093,594	31,296,444
	534 372	713,667	1,411,290	4,780,676	15,151	63,054	59,499	400,097	4,499,303	13,937,452	2,216,901	41,452,18
	270,900	010,049	1,402,337	4,329,649	25,226	771.89	170,78	278,355	4,741,655	14,690,267	2,305,802	52,948,831
	538 659	526,302	1,433,233	4,329,632	24,809	37,800	66,401	234.499	4,981,257	15,433,784	2,261,382	60,104,131
	590.411	603 104	1 382 176	4 246 252	0 106	38 231	52 125	267 300	4,333,223	920,1991,026	70/14/0/	71,178,10
	1,734,553	1,569,384	3,907,007	11.899.442	61,130	248 953	192.251	1 247 732	16 105 971	40 907 716	6 130 045	258 032 877
	2,351,522	2,238,384	4,971,757	14,828,125	61,964	327,632	246,432	1,879,564	22,366,931	69.312.967	7,899.700	461,430,768
	3,011,480	4,013,112	5,472,557	19,163,795	83,970	292.063	307,496	3.398.177	25.686.272	79.306.507	8.762.883	859.741.639
	817,270	3,290,792	1,284,131	7,540,145	43,542	225,844	103,031	2,779,501	6.531,229	10,034,020	2,212,278	529,186,763
	177,345	1,858,823	238,278	2,650,297	17,347	138,581	27,586	1,255,909	1,185,113	0	397,641	236,431,01
	49,649	896.050	61,184	1,149,796	6,802	85,028	9,504	649,482	271,066	0	93,474	100,202,58
1	37.423	1 605 103	26,856	1 941 709	3,721	26,077	5.066	447,296	116,768	C :	40,649	62,432,298
	10.880	920,171	11.702	1 039 735	2 542	48.315	3,330	393 181	42 797	) (S	15,011	02,625,230
	7,456	2,045,101	7,829	2,165,862	2.257	109.568	2,323	991.881	26.488	33	9,383	222.659.814
	11,525,909	21,794,922	24,747,977	87,088,232	409,170	1,698,408	1,293,978	14,444,902	95,508,378	279,827,398	40,278,066	3,316,960,652
	. 23K./D.	. Dr. / CLL /	A AM DOLL P			10100						

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	Alternativ	Alternative minimum tax	Incon	Income tax before credits	Tota	Total tax credits	Incor	Income tax after credits	Total income tax	Total income tax
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)
All returns, total	2,964,515	12,499,449	42,973,290	688,534,558	18,582,048	29,463,509	40,289,338	659,071,049	40,289,338	659,071,548
Under \$5,000.	-13	.195	10,458	1,809	968.	41.	9,563	1.792	9.563	1,792
\$5,000 under \$10,000	*32	909.	46,334	8,773	14,684	1,206	33,562	7,567	33,562	7,567
\$10,000 under \$15,000.	*1,098	1,072	391,937	103,833	110,206	17,506	344,344	86,328	344,344	86,328
\$15,000 under \$20,000	1,221	2,430	744,680	409,824	167,436	41,295	675,561	368,530	675,561	368,530
\$20,000 under \$25,000	*37	.246	1,185,191	1,071,113	397,543	167,072	957,788	904.041	957.788	904.041
\$25,000 under \$30,000	*1,331	*1,156	1,634,082	2,122,764	592,444	383,634	1,239,225	1,739,130	1.239.225	1,739,130
\$30,000 under \$35,000	.50	135	2,091,562	3,805,790	817,920	666,694	1,656,419	3,139,096	1,656,419	3,139,096
\$35,000 under \$40,000	*238	*219	2,216,908	5,177,621	870,562	783,742	1,872,492	4,393,879	1,872,492	4,393,879
\$40,000 under \$45,000	3,208	7,972	2,305,813	6,915,012	933,936	1,003,665	1,984,334	5,911,347	1,984,334	5,911,347
\$45,000 under \$50,000	5,684	10,451	2,261,394	8,120,605	973,684	1,188,816	2,030,951	6.931,789	2.030.951	6.931.789
\$50,000 under \$55,000	12,148	21,100	2,215,240	9,587,444	908,147	1,284,327	2,045,001	8,303,117	2.045,001	8,303,117
\$55,000 under \$60,000	11,512	19,684	2,235,496	10,988,085	958,985	1,596,325	2,086,434	9,391,760	2,086,434	9,391,760
\$60,000 under \$75,000	57,659	68,782	6,131,110	37,767,773	2,989,059	5,172,220	5,931,474	32,595,553	5,931,474	32,595,553
\$75,000 under \$100,000	139,733	208,675	7,905,042	70,752,364	4,089,091	7,198,269	7,831,712	63,554,095	7,831,712	63,554,095
\$100,000 under \$200,000	1,070,440	2,010,975	8,766,749	161,251,578	3,639,452	4,550,123	8,759,756	156,701,455	8,759,756	156,701,455
\$200,000 under \$500,000	1,477,198	6,626,761	2,213,957	132,634,610	768,941	1,020,152	2,213,502	131,614,459	2,213,502	131,614,459
\$500,000 under \$1,000,000.	136,242	1,544,355	398,066	66,468,929	210,404	817,624	397,980	65,651,304	397,980	65,651,318
\$1,000,000 under \$1,500,000.	21,171	424,271	93,547	28,541,406	55,188	486,944	93,523	28,054,462	93,523	28,054,462
\$1,500,000 under \$2,000,000.	8,515	245,100	40,664	17,877,591	24,897	302,955	40,661	17,574,637	40,661	17,574,644
\$2,000,000 under \$5,000,000.	11,929	523,686	60,632	45,480,426	40,259	899,795	60,627	44,580,631	60,627	44,580,637
\$5,000,000 under \$10,000,000.	3,062	265,093	15,028	25,060,671	11,037	551,320	15,028	24,509,351	15,028	24,509,416
\$10,000,000 or more	2,024	516,484	662'6	54,386,536	7,279	1,329,810	9,399	53,056,726	9,399	53,057,135
Taxable returns, total	2,959,419	12,491,916	40,289,338	685,198,819	15,898,096	26,127,770	40,289,338	659,071,049	40,289,338	659,071,548
Nontaxable returns, total	2,096	7,534	2,683,952	3,335,739	2,683,952	3,335,739	1	1	ī	1
* Estimate should be used with caution due to the small number of sample returns on which it is based	ie to the small nur	nber of sample retu	rns on which it is b	pased.						

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

(1) No exemptions allowed at these income levels.
NOTE: Detail may not add to totals because of rounding.

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income (Coefficient of variation for number of returns and amount (percent))

	Number	Adjusted	Salaries and wages	nd wages	Taxable interest	interest	Төх-ехеп	Tex-exempt interest	Ordinary dividends	dividends	Qualified dividends	dividends
Size of adjusted gross income	of retums	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
All returns, total	0.38	0.25	0.43	0.37	0.51	1,15	1.71	1.80	0.72	1.11	08.0	1.22
Under \$5,000	6.10	7.00	10.78	16.20	7.35	14.77	22.22	30.94	9.72	12.99	10.67	14.02
\$10,000 under \$15,000	3.66	3.68	5.51	6.34	4.66	10.03	14 43	33.31	5.95	9.15	6.63	11.81
\$15,000 under \$20,000	3 22	3.23	4.28	4.80	4 18	9.83	13.37	25.48	5.32	9.84	5.92	12.04
\$20,000 under \$25,000	3.09	3.10	3.77	3.49	4 26 4 15	10.91	13.81	26.40	5.76	10.95	6.50	12.56
\$30,000 under \$35,000	2 67	2.68	2.93	3.10	3.88	11.37	13.99	21.83	5.20	11.46	5.87	13.09
\$35,000 under \$40,000 \$40,000 under \$45,000	2.63	2.63	2.85	3.02	3.58	11.94	14.78	25.88	5.30	11.51	5.98	14 42
\$45,000 under \$50,000	261	2.53	2.80	2.03	3.42	10.61	12.64	31.06	5 8	12 03	0.00	13.33
\$50,000 under \$55,000.	2.65	2.65	2.83	3.00	3.46	11.70	13.98	18.80	4.83	11.77	5.37	14.03
\$55,000 under \$60,000	2.65	2.65	2.79	2.97	3.41	10.85	14.09	26.29	4.83	10.81	5.42	11.51
\$50,000 under \$75,000	1.55	1.55	163	1.73	1.96	7.17	7.72	14.03	2.74	7.50	3.09	8.48
\$100 000 mader \$200 000	000		1 7 7	67.1	1	00.00	0.40	4 6	11.7	0.73	65.7	0.10
\$200,000 under \$500,000	0.93	0.84	1.05	1.14	0.97	3.57	2.02	3.79	00.1	2.95	S - 1	336
	1.12	0.99	1.28	1.49	1.13	2.74	1.81	3.42	1.20	3.11	1.25	3.41
\$1,000,000 under \$1,500,000	1.38	1.29	1.57	2.02	1.38	2.82	1.92	3.27	1.44	3.27	1.49	3.61
\$1,500,000 under \$2,000,000	1.12	1.12	1.27	1.76	1.12	2.70	1.58	3.44	1.17	3,43	1.21	3.81
55.000.000 under \$10.000 000	0.09	0.50	0.03	20.0	0.90	55.1 CO O	0.73	40.0	7970	1 18	0 0 65	1.89
\$10,000,000 or more	0.03	0.01	0.03	1	0.03	0.01	0.03	0.11	0.03	0 1	3 1	<u>t</u> 1
Taxable returns, total	0.41	0.26	0.45	0.38	0.54	1.19	1.76	1.83	0.75	1.14	0.83	1.25
Nontaxable returns, total	1.50	1.82	1.86	2.27	1.99	4.76	6.73	9.01	2.66	5.04	3.00	6.09
Size of adjusted	State.	State income tax refunds	Alın	Alimony received	Business or	Business or profession net income less loss	Sales of ce net gain	Sales of capital assets net gain less loss	Sales of pro than capi	Sales of property other than capital assets	Taxable IRA distributions	le IRA utions
gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	retums		retums		returns		returns		retums		retums	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	0.70	0.89	6.55	8.47	0.70	1.45	0.76	0.57	2.52	13.41	1.74	2.63
Under \$5,000.	16.18	21.33	71 62	71.07	8.74	42.27	8.88	127.11	22.54	80.14	21.14	31.16
\$5,000 under \$10,000	11.49	15.02	44 69	51.01	7.27	16.19	7,12	36.98	24.88	245.63	12.51	17.45
\$10,000 under \$15,000	8.82	12.69	27.28	30.92	6.21	16.14	6.14	659.42	26.06	127.75	9.55	12.02
	5.90	7 91	26.31	31 16	5 57	12.22	000	43.17	18 53	170 01	0 43	13 13
\$25,000 under \$30,000	5.11	7.53	28.76	30.37	5.38	12.56	5.82	27.98	18.80	61.77	8.91	11.99
\$30,000 under \$35,000	4 47	5.73	22.15	25.99	5.56	12.44	5.69	39.50	19.95	431.76	99'8	12.48
\$33,000 under \$40,000	3.98	5.29	25.83	30 41	5.28	10.50	5.58	27.68	19.11	11895.02	9.51	15.08
	3,88	7.57	23.35	20:32	90°.	12 18	, r	00.00	20.20	93.75	6 6	12 00
\$50,000 under \$55,000.	3.90	5.01	24.65	30.86	5.28	12.43	5.25	20.70	21.42	84.92	8.58	12,99
\$55,000 under \$60,000	3.79	5.31	25 84	31.15	5.26	11.94	5.18	15.94	16.22	486.01	9.33	15.36
\$75,000 under \$100,000	1.76	3.09	21.12	26.04	3.17	6.73	3.03	11.74	11.30	55.67	5 48	8.79
\$100,000 under \$200,000.	1.53	2 17	28 70	28.03	1 03	3.03	1 40	2 2 2 7	7	00.00		5 53
\$200,000 under \$500,000	1.70	3.01	22.60	28.30	1.83	2.78	1.10	2.43	3.25	23.06	3.61	6.78
\$500,000 under \$1,000,000	1.85	3.07	31.59	56.94	2.15	4.63	1.19	2.30	2.71	95.01	4.37	8.69
\$1,000,000 under \$1,500,000	2.06	4.86	41.28	60.09	2.55	4 94	1.42	2.38	2.71	72.69	4.87	12.55
\$2,000,000 under \$5,000,000.	0.91	1.84	18.71	37.26	1.31	40.4	0.61	0.96	1.19	17.83	2.41	7.17
\$5,000,000 under \$10,000,000	0.84	2.07	21.30	10.95	1.14	2.32	0.63	29'0	0.97	13,13	2.13	12.26
Taxable returns, total.	0.04	0.02	7 4 7	- 000	0.10	1.53	0.03	7 67	1 8 6	- 43 80	0.33	0.29
Nontaxable returns, total	2.91	3.84	16,13	19.55	2.29	5.55	2.67	9.52	7.87	173.04	4.99	8.06
Footnotes at end of table												

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

Color   Colo	Number of returns (31)	Amount	Number of			
155   (26)   (27)   (28)   (29)   (30)     156   157   156   170   170   191     158   172   1146   1473   1135   1135     158   1054   1138   2255   1236   1236     158   1054   1138   2255   1236   1137     158   1054   1138   2255   1135   1135     157   157   1024   1136   894   1164     157   157   1024   1136   894   1164     157   157   1024   1136   895   11107     158   157   1024   1136   895   11107     158   158   158   1135   1135   1135     158   158   158   1135   1135   1135     158   158   158   1135   1135   1135     158   158   158   113   113   113     158   158   158   113   113   113     158   158   113   113   113   113     158   158   113   113   113   113     158   113   113   113   113   113     158   113   113   113   113   113     158   113   113   113   113   113     158   113   113   113   113   113     158   113   113   113   113   113     158   113   113   113   113   113     158   113   113   113   113   113     158   113   113   113   113   113     158   113   113   113   113   113     158   113   113   113   113   113     158   113   113   113   113   113     158   113   113   113   113   113     158   113   113   113   113   113     158   113   113   113   113   113     159   113   113   113   113   113     159   113   113   113   113   113     150   113   113   113   113   113     150   113   113   113   113     150   114   113   113   113     150   114   113   113   114     150   114   113   113   114     150   114   113   113   114     150   114   113   114   114   114     150   114   114   114   114   114   114     150   114   114   114   114   114   114     150   114   114   114   114   114   114   114   114     150   114   11	(31)		retums	Amount	Number of returns	Amount
1.06 1.50 1.50 1.57 1.60 1.70 1.91 1.91 1.95 1.85 1.85 1.85 1.85 1.85 1.85 1.85 1.8		(32)	(33)	(34)	(32)	(36)
1968   1792   1817   1817   1818	6.33	14.84	1.21	0.89	5.01	3.49
6.01 7.23 11.46 14.13 11.237 11.237 11.55 13.50 15.57 15.66 10.74 11.56 17.57 11.56 17.57 11.56 17.57 11.57	42.11	50.09	14 60	29.31	75 70	114 40 57.84
587         756         974         1356         973         1236           597         758         1004         1353         894         1154           557         758         1004         1353         894         1164           577         759         1004         1353         894         1164           574         777         925         1135         894         1164           534         777         925         1478         872         1149           536         777         925         1478         873         1144           536         729         1014         1490         887         1149           231         319         37         479         487         1144           232         478         231         377         419         341         332           327         328         237         457         296         466         459         419           161         523         113         328         377         419         423         429           161         523         113         427         294         401         389	29.98	47.70	12.60	34.93	53.90	60.51
557 783 1022 11.71 12.73 12.73 12.73 15.55 15.57 7.85 10.024 11.67 15.35 15.35 15.55 11.64 15.55 15.35 15.35 15.55 11.64 15.55 15.35 15.35 15.55 11.64 15.55 15.35 15.35 15.55 11.64 15.55 11.64 15.55 15.35 15.35 15.55 11.64 15.55 15.3	38.34	61.59	10.60	82.30	34 76	57 18
572         780         923         1533         894         1164           544         777         925         1350         894         1164           541         776         1077         1478         885         1107           541         756         1077         1478         873         1107           536         756         1077         1478         873         1107           2290         4415         523         729         480         588           230         231         307         418         326         588           230         232         377         296         436         588           327         233         377         296         436         518           327         253         113         244         161         266           327         478         113         244         161         268           327         478         113         244         161         268           327         478         445         611         429         418           401         477         429         449         418         418	35.15	38.74 40.64	9.58	97.14	39 19 40.65	59.50
5.44         7.57         9.51         13.50         0.653         11.00           5.44         7.56         10.17         14.78         8.42         11.00           5.44         7.56         10.17         14.78         8.42         11.00           3.26         5.52         7.29         5.66         3.89         2.81         2.91           2.40         4.15         5.20         7.29         5.66         3.89         2.81         2.91         1.01           2.41         3.27         4.03         2.31         4.19         3.41         3.89         2.81         1.01         3.89         2.88         1.01         4.19         3.89         2.89         4.19         3.89         2.81         4.19         3.89         2.81         4.19         3.89         4.19         3.89         4.19         3.89         4.19         3.89         4.19         3.89         4.19         4.19         3.89         4.19<	27.35	53.29	8.96	38.89	28 25	39 45
5.36         7.56         10.17         14.78         8 72         10.84           5.36         7.56         10.14         14.90         873         10.84           5.36         4.56         5.20         10.44         14.90         882         10.94           2.30         4.56         5.20         4.00         3.41         3.92         2.88           2.31         3.19         3.07         4.10         3.41         3.92         7.74           2.32         3.77         2.97         4.60         3.64         4.64         4.64           3.27         2.29         3.77         2.97         4.64         4.64         4.64           3.27         3.27         1.68         1.66         1.87         4.64         4.64         4.64           1.13         1.57         1.58         1.66         1.87         2.96         5.51         4.64	39.32	87.24	8 81	43.06	32 82	46.30
1,000	30.94	449.38	9.25	34.59	27.83	31.56
2.31 3.19 5.20 7.24 4.60 5.11 2.24 4.00 5.20 2.31 3.60 2.31 3.41 3.26 4.60 5.30 2.31 3.60 3.31 3.60 3.31 3.31 3.31 3.31 3.31 3.31 3.31 3.3	39.70	58.35	9 14	42.50	42.04	49.81
2.31         3.19         3.07         4.10         3.41         3.92           3.05         5.86         2.31         3.58         2.86         3.89           3.05         5.88         2.37         2.50         4.59         3.89           3.05         5.88         2.37         2.50         4.59         4.59         4.59           1.61         5.23         1.13         2.44         1.61         2.69         5.51           1.13         1.57         4.59         1.50         1.34         0.78           0.13         0.04         -         -         1.66         1.61         2.69         5.51           1.13         0.04         -         -         -         -         -         2.69         5.51           0.13         0.05         -         1.90         1.34         1.61         0.78         0.78           0.13         0.06         -         1.66         1.66         1.67         0.78         0.78           1.13         0.04         1.10         0.07         1.10         0.07         1.10         0.78         0.78         0.78         0.71         0.78         0.71         0.71	17.65	32.89	5.29	9.74	18.05	26.74
2.46         5.89         2.31         3.58         2.86         3.89           3.05         5.88         2.31         3.58         2.86         3.89           3.27         5.88         2.37         2.50         4.04         3.26         4.59           1.61         5.23         1.17         4.57         2.99         5.51         5.51           1.13         1.57         1.50         1.50         1.34         0.78         0.78           1.13         1.57         1.66         1.66         1.87         2.03         2.51           1.13         1.57         4.73         4.59         6.11         4.23         5.41           1.13         1.50         1.66         1.66         1.87         2.03           1.13         4.73         4.59         6.11         4.23         5.41           1.14         1.50         4.73         4.59         6.11         4.23         5.41           1.15         1.15         4.20         4.29         4.29         4.41         4.20         6.20         6.20         6.20         6.20         6.20         6.20         6.20         6.20         6.20         6.20         6.20 <td>13.23</td> <td>28.02</td> <td>2.35</td> <td>3.87</td> <td>9.87</td> <td>13.23</td>	13.23	28.02	2.35	3.87	9.87	13.23
2.57 9.37 2.50 4.71 2.51 4.52 4.52 1.61 2.68 4.59 1.13 2.44 1.61 2.68 4.59 1.13 2.44 1.61 2.68 4.59 1.13 2.44 1.61 2.68 1.68 1.66 1.87 2.03 2.03 1.13 2.44 1.54 2.26 2.13 2.20 1.34 2.26 6.11 4.23 2.03 2.20 2.20 2.20 3.24 2.26 2.20 3.27 4.23 2.20 3.284 4.3.68 2.91 3.65.28 2.20 2.20 3.27 4.23 2.20 3.284 4.3.68 2.91 3.5.9 2.20 2.20 3.24 4.3.68 2.20 2.20 3.24 4.3.68 2.20 2.20 3.24 4.3.68 2.20 2.20 3.24 4.3.68 2.20 2.20 3.24 4.3.68 2.20 2.20 3.24 4.3.68 2.20 3.24 4.3.68 2.20 3.24 4.3.68 2.20 3.24 4.3.68 2.20 3.20 4.20 3.20 3.20 3.20 4.20 3.20 4.20 3.20 3.20 3.20 3.20 4.20 3.20 3.20 3.20 3.20 3.20 3.20 3.20 3	12.26	46.58	1.51	2.47	6.77	13 48
161   2.53   2.17   4.57   2.99   5.51     161   2.53   0.97   1.90   1.34   0.78     1.13   1.57   1.68   1.66   1.87   2.03     2.26   1.68   1.66   1.87   2.03     2.26   2.26   2.84   2.26   2.88   1.36   1.54     3.18   5.84   2.26   2.88   1.36   1.54     3.791   4.230   32.84   43.68   59.13   65.28     2.734   4.776   13.43   15.94   1.61   1.57     2.2.08   32.17   10.91   13.90   1.01   1.51     1.64   3.594   10.27   12.34   6.14   1.55     2.2.16   3.360   9.78   13.29   6.37   6.98     1.65   2.2.46   4.912   10.041   11.97   6.68     2.2.46   4.912   10.041   11.97   6.68     2.2.46   4.912   10.41   11.97   6.86     2.2.46   4.912   10.41   11.97   6.86     2.2.46   4.912   10.41   11.97   6.86     2.2.46   4.912   10.41   11.97   6.86     2.2.46   4.912   10.41   11.97   6.86     2.2.46   4.912   10.41   11.97   6.86     2.2.46   4.912   10.41   11.97   6.86     2.2.46   4.912   10.41   11.97   10.91     2.2.77   10.91   11.91   10.91   10.91     2.2.78   11.92   10.41   11.92   10.91     2.2.79   11.92   10.41   11.94   11.91     2.2.70   11.92   11.91   11.91   11.91     2.2.71   11.92   11.94   11.91     2.2.71   11.92   11.94   11.91     2.2.71   11.92   11.94   11.91     2.2.71   11.92   11.94   11.91     2.2.71   11.92   11.92   11.91     2.2.71   11.92   11.92   11.91     2.2.71   11.92   11.93   11.91     2.2.71   11.92   11.93   11.91     2.2.71   11.92   11.93   11.91     2.2.71   11.92   11.93   11.91     2.2.71   11.94   11.91   11.91     2.2.71   11.95   11.95   11.91     2.2.71   11.95   11.91   11.91     2.2.71   11.95   11.91   11.91     2.2.71   11.95   11.91     2.2.71   11.95   11.91     2.2.71   11.91   11.91     2.2.71   11.91   11.91     2.2.71   11.91   11.91     2.2.71   11.91   11.91     2.2.71   11.91   11.91     2.2.71   11.91   11.91     2.2.71   11.91   11.91     2.2.71   11.91   11.91     2.2.71   11.91   11.91     2.2.71   11.91   11.91     2.2.71   11.91   11.91     2.2.71   11.91   11.91     2.2.71   11.91   11.91     2.2.71   11.91   11.91     2.2.71   11.91	12.39	34.19	1.59	2.48	5.66	13.49
141   253   143   244   161   2.68     141	12.77	150.74	1.34	2.29	4 97	11.71
1.13   0.25   0.27   1.50   1.54   0.75   0.13   0.75   0.13   0.75   0.13   0.15	6.38	19.97	0.68	1.20	2.40	5.65
1.13         1.57         1.68         1.66         1.87         2.03           3.26         4.73         4.59         6.11         4.23         5.41           Farm net income less loss         Compensation         Unemployment         Taxable social           Number of returns         Farm net income returns         Compensation         Amount returns         Amount returns         Compensation         Number of Amount returns         Amount returns         Compensation	d 1	38.95	9 1	50.1	4/ 1	3.85
Farm net income	6.97	15.60	1.27	0.87	5.25	3.51
Number of returns         Amount returns         Amou	Foreign-eamed income exclusion	ned usion	Other income less loss	loss	Total statutory adjustments	atutory ments
(37)         (38)         (39)         (40)         (41)         (42)           3.18         5.94         2.26         2.88         1.36         1.54           37.91         42.30         32.84         43.68         59.13         63.26           27.47         62.62         16.09         19.17         62.03         65.28           27.34         47.76         13.43         15.94         26.12         35.59           27.34         47.76         11.21         13.90         11.61         17.57           22.08         32.97         10.91         13.98         6.14         7.35           22.16         36.94         10.27         12.34         6.14         7.35           18.40         36.94         10.27         12.34         6.14         7.35           18.40         36.94         10.27         13.98         5.97         6.57           11.28         36.94         9.78         12.01         6.38         7.14           22.16         33.60         9.78         12.01         6.38         7.14           11.28         16.93         5.43         7.96         6.58         7.14           11.28	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
3.18         5.94         2.26         2.88         1.36         1.54           37.91         42.30         32.84         43.68         59.13         63.26           27.47         62.62         16.09         19.17         62.03         65.28           27.34         47.76         11.21         13.90         11.61         17.57           20.10         33.87         11.21         13.98         7.00         11.26           21.15         36.94         10.27         12.34         6.14         7.33           18.54         35.90         98.2         13.29         6.37         6.98           20.02         30.44         9.82         13.20         6.38         7.11           22.46         49.12         10.41         11.29         6.38         7.14           22.46         49.12         10.41         11.37         6.66         7.14           11.28         28.60         6.23         7.06         3.91         4.36           11.28         14.75         5.43         7.06         3.91         4.36           6.34         14.85         8.20         10.15         2.74         2.95           6.34	(43)	(44)	(45)	(46)	(47)	(48)
37.91         42.30         32.84         43.68         59.13         63.26           27.47         62.62         16.09         19.17         62.03         65.28           27.47         62.62         16.09         19.17         62.03         65.28           20.10         33.87         11.21         13.90         11.61         17.57           22.08         32.17         10.91         13.08         7.00         11.26           22.08         32.17         10.91         13.08         7.00         11.25           22.08         32.17         10.91         13.08         7.00         11.26           22.08         32.17         10.91         13.08         5.07         6.98           18.40         43.15         10.27         13.24         6.14         7.11           22.06         33.60         9.63         12.01         6.38         7.11           22.46         49.12         10.41         11.97         6.68         7.14           11.28         28.61         9.44         11.97         6.68         7.14           10.00         11.28         28.60         6.23         7.36         2.96	10.43	9.71	1.94	3.54	6.70	1.09
27.47         47.76         13.09         15.17         62.03         55.59           20.10         33.87         11.21         13.94         26.13         35.59           20.10         33.87         11.21         13.94         26.12         35.59           20.10         33.87         10.91         13.96         7.00         11.26           18.40         43.15         10.27         12.34         6.14         7.57           18.54         35.90         9.62         13.28         5.97         6.57           18.54         33.60         9.63         12.01         6.38         7.11           22.46         49.12         10.41         13.29         6.85         7.11           17.93         58.51         9.14         11.97         6.66         7.14           17.93         58.51         9.14         11.97         6.66         7.14           17.93         58.51         9.14         11.97         6.66         7.14           10.00         9.47         16.93         5.36         7.36         2.98         3.21           10.00         9.47         16.93         5.96         7.36         2.98         3.41 <td>58.67</td> <td>63.19</td> <td>26 23</td> <td>89.44</td> <td>9.76</td> <td>30.72</td>	58.67	63.19	26 23	89.44	9.76	30.72
20.10         33.87         11.21         13.90         11.61         17.57           22.08         32.77         10.91         13.08         7.00         11.26           18.40         43.15         36.94         10.27         12.34         6.14         7.33           18.54         35.90         9.82         13.28         6.97         6.57           18.54         35.90         9.82         13.29         6.37         6.98           22.00         20.02         30.44         9.53         12.01         6.38         7.11           22.46         49.12         10.41         13.29         6.38         6.85         7.11           0.00         9.44         11.79         5.8.51         9.14         11.97         6.66         7.14           0.00         9.47         16.93         5.43         7.96         4.09         4.47           0.00         9.47         16.93         5.43         7.06         3.91         4.47           0.00         6.94         14.85         8.20         10.15         2.74         2.95           0.00         6.94         14.85         8.20         1.36         2.98         3.41     <	30.05	) I	14 19	35.73	6 46	9.30
22.08         32.17         10.91         13.08         7.00         11.26           18.40         43.15         36.94         10.27         12.34         6.14         7.33           18.40         43.15         36.94         10.24         13.98         5.97         6.57           18.54         35.90         9.82         13.29         6.37         6.98           18.54         33.60         9.63         12.01         6.38         7.11           22.46         49.12         10.41         13.29         6.85         7.11           17.93         58.51         9.14         11.97         6.66         7.14           17.93         58.51         9.14         11.97         6.66         7.14           11.28         28.60         6.23         7.96         4.47         4.47           100.         9.47         16.93         5.43         7.06         3.91         4.47           100.         9.47         16.93         5.43         7.06         3.91         4.47           100.         9.64         14.75         5.96         7.36         2.98         3.21           100.         9.66         14.85 <t< td=""><td>83.53</td><td>83.55</td><td>13,83</td><td>75.24</td><td>5 63</td><td>7.97</td></t<>	83.53	83.55	13,83	75.24	5 63	7.97
18.40         43.15         10.94         13.98         5.97         6.57           18.54         35.90         9.82         13.22         6.37         6.98           22.16         33.60         9.78         12.78         6.65         7.11           22.46         49.12         10.41         13.29         6.85         7.11           17.93         25.51         9.14         11.97         6.66         7.14           10.00         9.47         16.93         5.43         7.06         3.91         4.47           10.00         9.47         16.93         5.96         7.36         2.98         3.21           10.00         6.94         14.75         5.96         7.36         2.98         3.21           10.00         6.94         14.85         8.20         10.15         2.74         2.95           10.00         6.76         11.75         18.86         2.180         3.27         3.41           20,000         6.41         14.85         16.15         21.70         2.86         3.10           20,000         6.41         14.62         16.15         21.70         2.86         3.10           20,000	67.56	70.95	11.64	34.00	5.45	7 80
18.54         35.90         9.82         13.22         6.37         6.98           20.02         30.44         9.53         12.01         6.38         7.11           22.46         49.12         10.41         13.29         6.38         7.11           17.93         25.46         49.12         10.41         13.29         6.85         7.11           17.93         25.46         49.12         10.41         13.29         6.86         7.14           10.00         9.47         16.93         5.43         7.96         4.47         4.47           10.00         9.47         16.93         5.96         7.36         2.98         3.21           10.00         6.94         14.85         5.96         7.36         2.98         3.21           10.00         6.94         14.85         8.20         10.15         2.74         2.95           10.00         6.76         11.75         18.86         2.180         3.27         3.46           20,000         6.41         14.62         16.15         21.70         2.86         3.10           20,000         6.44         11.34         13.21         1.50         1.71	91.94	91.94	11.35	25.80	5 01	7 48
22.16         33.60         978         12.78         6.65         7.08           17.93         25.51         10.41         13.29         6.38         7.14           17.93         22.46         49.12         10.41         13.29         6.65         7.08           17.93         28.60         6.23         7.96         4.09         4.47           10.00         9.47         16.93         5.43         7.06         3.91         4.47           10.00         7.88         14.75         5.96         7.36         2.98         3.21           10.00         6.94         14.85         8.20         10.15         2.74         2.95           10.00         6.38         14.85         8.20         10.15         2.74         2.95           10.00         6.76         11.75         18.86         2.180         3.27         3.41           20,000         6.41         14.62         16.15         21.70         2.86         3.70           20,000         6.44         11.34         13.21         1.58         1.71           20,000         2.41         1.85         1.134         1.24           2.41         1.85	78.74	71.47	11.09	39.45	4 67	7 74
22.46         49.12         10.41         13.29         6.38         6.85           17.93         5.851         9.14         11.97         6.66         7.14           10.00         9.47         16.93         5.43         7.06         3.91         4.47           10.00         9.47         16.93         5.43         7.06         3.91         4.47           10.00         7.68         14.75         5.96         7.36         2.98         3.21           10.00         6.94         14.85         8.20         10.15         2.74         2.95           10.00         6.38         14.75         18.86         2.180         3.27         3.46           20,000         6.76         11.75         18.86         2.170         2.86         3.10           20,000         6.41         14.62         16.15         21.70         2.86         3.71           20,000         6.44         11.34         13.21         1.58         1.71           20,000         2.41         1.85         1.134         1.321         1.40           2.41         1.85         1.134         1.28         1.31         1.40           2.41	67.04	62.00	10.90	27.95	4 52	7.36
17.93         58.51         9.14         11.97         6.66         7.14           10.00         9.47         16.93         5.43         7.06         3.91         4.47           10.00         9.47         16.93         5.43         7.06         3.91         4.47           10.00         7.68         14.75         5.96         7.36         2.98         3.21           10.00         6.94         14.85         8.20         10.15         2.74         2.95           10.00         6.38         14.85         8.20         10.15         2.74         2.95           10.00         6.76         11.75         18.86         2.180         3.22         3.41           20,000         6.41         14.62         16.15         21.70         2.86         3.70           20,000         3.20         6.44         11.34         13.21         1.58         1.71           20,000         2.41         1.85         11.34         13.21         1.40         0.12	99.52	96.49	10.94	16.84	4 62	7.47
00         9.47         16.93         5.43         7.96         4.09         4.47           00         9.47         16.93         5.96         7.36         2.98         3.21           00         6.94         14.75         5.96         7.36         2.98         3.21           0,000         6.38         14.75         5.96         7.36         2.98         3.21           0,000         6.76         14.75         18.86         2.180         3.07         3.46           00,000         6.41         14.62         16.15         21.70         2.86         3.10           00,000         6.44         11.34         13.21         1.58         1.71           00,000         2.41         1.85         11.34         1.321         1.40           00,000         2.41         1.85         1.321         1.40         0.12	78.29	77.85	10.24	20.61	4 46	2.96
000	33.32	35.82 29.65	6.39 5.32	13.47	2 69 2 20	3.42
000	18.80	18.17	3 93	10.46	1.71	2 24
00,000	13.30	13.07	2 95	10.25	1.51	2.15
00,000	13.79	14.56	2.90	12.30	1 89	3.13
00,000	16.13	17.55	2.52	9.40	1.66	3.59
- 014 015	7.83	8.18	1.25	5.02	0.00	2.00
	1	1	1	1	0.05	0.12
3.47 6.21 2.50 3.21 1.41 1.57 9.54 19.38 5.43 6.46 5.84 8.14	11.27	9.98	2.07	3.62	0.86	1.15

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

		Itemized o	Itemized deductions	Medical and dental	nd dental	Medical and	al and	Medical a	Medical and dental
Size of adjusted	Total in	limit	limitation	expenses deduction	deduction	dental expenses	xpenses	expenses	expenses limitation
gross income	taxable income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(20)	(51)	(52)	(53)	(54)	(22)	(99)	(57)
All returns, total	0.37	0.61	0.24	1.19	2.21	1.19	1.70	1.19	1.37
Under \$5,000	7 60	ı	1	7 42	13.49	7 42	13.30	7.44	8 65
\$5.000 under \$10,000	5.74	1 1	1 1	5.71	10.03	5 / 1 4 68	9.09	5.71	5 87 4 70
\$15,000 under \$20,000	361	ı	1	4 33	6.84	4.33	6.20	4.33	4 35
\$20,000 under \$25,000	3.49	t	ı	4 47	8.16	4 47	6.95	4 47	4.48
\$20,000 under \$35,000	2.95	1 1		1 4 S 4	8.21	4 64	. 20 20 20 20	4.64	4 4
	2.87	ı	ı	4.78	8.59	4 78	6.61	4.78	4.78
\$40,000 under \$45,000	2 88	1	ı	5.09	9.67	2 09	7.27	5.09	5 10
\$45,000 under \$50,000	3,14	ı	ı	5.33	10.00	5.33	7.39	5.33	5.33
\$55,000 under \$60,000.	2.87	1 1	1 1	0.00	9.75	00 9	7.17	6.00	6.01
	1.71	29.26	31.31	3.92	7.82	3 92	5.46	3.92	3.93
\$75,000 under \$100,000	1.32	13.57	14 70	4 11	7.65	4 11	5.20	4.11	4.12
\$100,000 under \$200,000	1.04	1.21	1.31	461	8.24	4.61	5.58	461	4 38
9	137	1.12	0.97	14.48	25.65	14.48	18.48	14.48	13.57
\$1.000,000 under \$1,500,000	1 70	1.38	1 29	20.03	29,16	20.03	21.69	20.03	18.73
\$1,500,000 under \$2,000,000	1.67	1.12	1.13	17.75	22.59	17.75	18.32	17.75	17.79
\$2,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000	0.70	0.62	0.52	17.75	77:07	C/:/1	DE01	2/./1	19.61
\$10,000,000 or more	0.01	0.03	0.01	ı	ı	1	t	1	1
Taxable returns, total	0.37	0.62	0.25	1.46	2.35	1.46	1.79	1.46	1.55
				Total Hemized ded	femized deductionsshort				
				Taxes paid deduction	deduction				
Size of adjusted	Total	tal			State and local taxes	ocal taxes			
gross income			J. L	Total	Ілсоте	те	General	General sales tax	
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	
	retums		retums		retums		retums		
	(58)	(29)	(09)	(61)	(62)	(63)	(64)	(65)	
All returns, total	0.38	0.34	0.39	0.36	0.50	0.40	1.08	1.45	
Under \$5,000	6.23	7.43	6.73	8.71	11.69	14 23	8.24	9.91	
\$5,000 under \$10,000	3.72	5.63	4 89	7.30	9.15	14.59	5.81	7.72	
\$15,000 under \$20,000	3.27	4.80	3 39	9.02	5.13	15 00	4.57	6.02	
\$20,000 under \$25,000	3.11	3.85	3.21	3.90	4.49	5.18	4 64	5.98	
\$25,000 under \$30,000	2.90	3 49	2.96	3.64	3.91	4 68	4.62	5.75	
\$35,000 under \$40,000	2.64	2.96	2 68	3.30	3 23	3.77	4.90	6.92	
\$40,000 under \$45,000	2.59	2.84	2.64	3.09	3.10	351	5.25	6.34	
\$45,000 under \$50,000	2.62	2.90	2 66	3.13	3.09	3.50	5.45	7.19	
\$55,000 under \$60,000	2.65	2.92	2.70	3 14	3.17	3.49	5.58	6.90	
\$60,000 under \$75,000	1.55	1.71	1.57	1.84	1.80	2 02	3.58	4.61	
\$75,000 under \$100,000.	1.14	1.33	01.1	1.42	1.30	35.	3.35	4.40	
\$100,000 under \$200,000	99.00 99.00	00.0	0.00	1.09	1.14	1.17	3.04	3.93	
\$500,000 under \$1,000,000	1.12	1.26	1,12	1.39	1.24	1 42	3.44	5.08	
\$1,000,000 under \$1,500,000	1.38	1.56	1.39	166	149	168	4.27	7 24	
\$2,000,000 under \$5,000,000.	0.59	0.79	09:0	0.85	99 0	0.85	2.12	10.97	
\$5,000.000 under \$10,000,000	0.62	0.66	0.62	0.68	0.67	0.69	1 82	3.72	
Taxable returns, total	0.41	0.34	0.42	0.36	0.52	0.02	1.25	1.63	
3	4 54	2 41	100						

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

						Total Itemized dec	Total Itemized deductionscontinued					
			Taxes paid dedu	paid deduction-continued					Interest pai	Interest paid deduction		
Size of adjusted	Real	Real estate	Persona	Personal property	Ō	Other	Τr	Total		Home mort	Home mortgage interest	
grass income	ta,	laxes	ta	taxes	ta	Xes			Tc	Total	Paid to finenc	Paid to finencial institutions
	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(99)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(92)	(77)
All returns, total	0.42	0.57	0.72	1.48	2.11	4.61	0.44	0:54	0.45	0.55	0.45	0.56
\$5,000 under \$10,000	6 94	8.36	7 89	21.70	30.75	45.83	7.48	9.78	7 59	9.92	7.67	10.01
\$10,000 under \$15,000	4 23	5 20	6 0 7	16 95	16.90	47.71	4.70	6.09	4 75	6.09	5.85	6.14
\$20 000 under \$25 000	3.54	4.80	00.5	10.39	16.00	10 17	3.99	4.53	4.02	4.54	4.05	4.56
\$25,000 under \$30,000	329	4.34	4.55	9.28	13.00	26.90	3.40	3.91	3.70	3.92	3.74	3.92
\$35,000 under \$40,000	2.95	3.54	4.06	7.78	11 61	25 49 20.98	3.08	3.61	3 09	3.51	3.11	3.52
\$40,000 under \$45,000.	2 83	3.44	3.90	7.66	11.03	25.05	2.89	3.32	2.91	3.33	2.93	3.36
\$50,000 under \$55,000	2.86	7.58	4 01	8 75 6.63	10.57	27.09	2.92	3.45	2.89	3.42	2.90	4.60
\$55,000 under \$60,000	2.82	3.47	3.89	7.95	9.85	25 77	2 86	3.33	2.87	3.32	2.89	335
\$75,000 under \$100,000	1.22	1.77	1.92	3 57	5.54	14 20	1.68	1.97	1.68	1.97	1.70	1.98
\$100,000 under \$200,000.	1.03	1,19	1.61	2.72	4.28	9 10	1.09	1.30	1.10	1.30	1.11	1.31
\$500,000 under \$1,000,000.	1.15	1.41	1.94	4.92	4.03	9.80	1.06	1.31	1.09	1.33	1 10	1.33
\$1,000,000 under \$1,500,000	1.42	1.91	2.32	3.95	4.47	10.74	1.55	2.30	1.69	2.13	1.7.1	2.15
\$2,000,000 under \$5,000,000	0.62	0.88	1.11	4 43	3.97	33 30	1 28	2.41	1 44	185	1 45	186
\$5,000,000 under \$10,000,000	0 63	0.75	1.00	2.43	1.91	5.98	0.68	96.0	0.83	0.98	0.84	1.00
Taxable returns, total	0.03	0.52	0.77	1.51	2.22	4.15	0.48	0.54	0.48	0.56	0.49	0.56
Nonfaxable returns, total	1.65	3.25	2.41	5.58	6.98	24.27	1.70	2.25	1.72	2.28	1.72	2.30
						Total Itemized ded	deductions-continued	T.				
			Interest paid ded	paid deduction-continued					Contribution	Contributions deduction		
Size of adjusted	Home mortgag	Home mortgage interest-cont.	Deductit	Deductible points	Investme	Investment interest	Tc	Total	Ca	Cash	Other than cash	an cash
gross income	Paid to #	Paid to individuals			expense	expense deduction			contributions	outions	contributions	utions
	Number of returns	Amount	Number of returns	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	(78)	(62)	(80)	(81)	(82)	(83)	(84)	(88)	(98)	(20)	(00)	(08)
All rotume total	233	(6.1)	(00)	(12)	(-0)	(co)		(60)	(00)	(70)	(00)	(60)
Under \$5 000	30.63	4.65	2.02	5.27	2.08	1.57	0.42	0.61	4.0	0.77	0.63	1.99
\$5,000 under \$10,000	38 83	65.27	26.51	52.02	29.29	33.00 44.90	5.46	7 62	5.68	13.73	8 29	11.27
\$10,000 under \$15,000	37.49 22 98	46.90	20.87	72.98	21.24	28.97	4.28	5.95	4.46	7.85	6.21	9.02
\$20,000 under \$25,000	21.48	29.19	13.96	25.04	1927	26.02	3.46	5 23	3 23	5.80	4 7.5	9 - S
\$25,000 under \$30,000.	18 40	28.54	13.62	27 60	19.14	30.34	325	4 63	3 35	5.01	4.38	8.41
\$35,000 under \$40,000	17 90	30.21 25.16	13.65	27.35	19.70	36.38	2.99	4.44	3 09	4.79	3.80	3.58
\$40,000 under \$45,000	17 03	22.97	11 23	22 62	15.15	30 29	2.84	4.38	2 94	4 78	3.73	665
\$45,000 under \$50,000	18 68 15 15	28.70	10.98	22.76	17.52	30 21	2.83	4.32	2.93	4.90	3.77	7 23
\$55,000 under \$60,000	16 43	25.62	9.92	25.01	17.88	33.43	2.83	4.46	2 91	4.84	3.69	8.84
\$75,000 under \$100,000.	9.62 8.21	14.63	5.02	13.91	9.56	26.37	1.65	2.78	1.70	3.79	2.12	3.82
\$100,000 under \$200,000.	6.54	9.35	3.75	8.68	4 15	9.70	1.03	1.74	1.05	1.92	1.34	3 52
\$500,000 under \$1,000,000.	5.86 6.46	13.99	3.35	8.37	261	532	0.97	2.04	0.98	2.09	1.33	8.82
\$1,000,000 under \$1,500,000	8.33	12.64	4.86	9 55	217	4.97	1.40	2.80	1.40	3.34	2.00	28.47
\$1,500,000 under \$2,000,000 \$2,000,000 under \$5,000,000.	7.19	12.83	4.36	11.84	1.81	4.73	1.14	2.80	1,14	3.07	1.71	12 18
\$5,000,000 under \$10,000,000.	3 69	4.94	2.56	7.66	0.77	1.14	0.63	0.96	0 63	1.36	0.91	1.28
Taxable returns, total	3.51	4.87	2.14	5.13	2.16	1.56	0.03	0.63	0.03	0.81	0.05	2.07
Nontaxable returns, total	10.46	15.09	6.31	16.83	79.7	7.89	1.72	2.72	1.78	3.07	2.38	5.39
Footnotes et end of table												

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of neumas and amount (percent))

						otal itemized ded	Total itemized deductions-continued					
	Contributions	Contributions deduction-cont.						Limitad miscellar	Limitad miscellaneous deductions			
Size of adjusted gross income	Сапуо	Carryover from prior years	Casualty or the	Cesualty or theft loss deduction	Total after limitation	after	Unreimbursed employee business expense	expense	Tax pre fer	Tax preparation fees	Gambling loss deduction	o loss cton
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(96)	(91)	(85)	(63)	(94)	(98)	(96)	(67)	(86)	(66)	(100)	(101)
Ji retums, total	4.78	5.03	9.13	13.99	1.07	1.42	0.91	1,44	0.85	1.11	3,45	3.99
Under \$5,000 \$5,000 under \$10,000	19 55	79.60	95.82 38.56	81.24	9.53 8.43	19.05	23.36	38.27	11.04	15.16	44.74 36.02	41.73
\$10,000 under \$15,000 \$15,000 under \$20,000	16.36	41.37	47.69	91 33	7.13	12 17	9.71	13.91	6.30	8,39	24.34	48.84
\$20,000 under \$25,000	20.96	53.68	64,11	61.66	6.16	8 40	6 35	9.02	5 44	6.39	16.97	23.19
\$25,000 under \$30,000 \$30,000 under \$35,000	24.84	39.81	39.10	44.30	5.34	7 28	5.29	7.53	4.97	6.29 5.69	19.78	25.39
	20 66 26.82	58.01	49.99	56 03	4.73	6.52	4.54	6.66	4.33	5.13	15.88	26.23
	27 65	54.58	32.95	49.31	4.99	7.53	4.45	7.29	4 38	6.92	16.71	19.91
\$50,000 under \$55,000 \$55,000 under \$60,000	34 10 24.34	49.53	33.50	50.93	5.24	7.39	4.55	7.10	4.44	5,48	15,15	23.45
	19.86	50.51	26.41	39.75	3.17	4.49	2 65	3.78	2.64	3.07	10.26	14,43
\$100,000 under \$200,000	12.38	37 68	25.63	37.99	2.49	3.03	2.01	2.86	1.94	2.91	7.22	10.52
\$200,000 under \$500,000 \$500,000 under \$1,000,000	9.05	17.86	34.30	38.10	3.50	4.26	2.46	3.86	1.82	3.24	6.68	11.96
51,000,000 under \$1,500,000.	6.82	30.34	35,41	42.21	3.78	5.00	4.80	9,65	2.42	3.46	8.46	15.29
\$1,500,000 under \$5,000,000	2.99	12.27	34 43	25.51	1.87	3.13	2.78	10.59	1.16	3.88	6.90	8 42
\$5,000,000 under \$10,000,000	1.93	9.83	36.49	0.10	1.62	1.75	2.62	5.27	1.06	1.60	3.72	8.94
axable returns, total	6.18	5.10	11.33	15.16	1.17	1,48	0.96	1.49	0.91	1,19	3.69	4.19
				Total Itemized deductions								
	Lim	ited miscellaneous	Limited miscellaneous deductions-continued	nued	Miscellaneous	Sucons	Total ur	Total unimited	Exem	Exemptions	Taxable income	income
Size of admisted	Other	Other limited	Miscellanaous d	Microl ansone deductions embact	deductions other	ns other	miscella	miscellaneous				
gross income	miscellaneou	miscellaneous deductions	to 2% AG	to 2% AGI limitation	than gambling	mbling	deduction	ction				
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
Il returns, total	0.96	1.53	0.60	1.12	5.22	9.54	2.89	3.67	0.45	0.48	0.39	0.25
Under \$5,000	12 14	21.30	9.19	18.50	61.39	62.39	37 28	39.50	97.9	6.76	35.80	41.28
\$10,000 under \$15,000	7.64	22.98	5.26	18.45	51.23	74.21	22.36	36.70 44.08	4.15	4.15	6.29	7.95
\$10,000 under \$20,000	7.14	15.25	4 67	9 9 9	43.96	50.42	20.05	26.91	3.64	3.64	4.58	5.33
\$25,000 under \$30,000	6.54	14.06	3.88	6.74	32.66	38.44	17.13	22.58	327	3.27	3.14	3.60
\$35,000 under \$40,000	5.41	12.34	3.45	5.96	31.50	49 62 36.23	15.03	21 15 17.95	3.11	3.07	2.78	3.09 2.95
\$40,000 under \$45,000	5.53	12.23	3.35	6 36	24.77	35.08	15.84	21.94	3.02	3.02	2.62	2.82
\$50,000 under \$55,000.	5.50	11.38	3.46	6.55	25.85	41.47	14.45	18.18 20.10	3.06	3.06	2.64	2.79
\$55,000 under \$60,000 \$60,000 under \$75,000	5.29	15.05	3.44	6 45	38.53	74 68	15.42	22.51	3.06	3.06	2.66	2.78
\$75,000 under \$100,000	2.57	6.26	1.63	3.30	16.51	42.68	8.10	14 20	1.35	1.35	1.15	1.18
\$100,000 under \$200,000 \$200,000 under \$500,000	1.94	4.08	1.38	2.36	7.41	21.79	6.13	9.71	1.13	1.13	0.99	0.93
\$500,000 under \$1,000,000	1.79	3.77	1.54	3 10	5.71	21.63	4.68	12.58	1.30	0	1.12	1.01
\$1,500,000 under \$2,000,000	1.59	3.65	1,44	3.35	4.13	14 55	3.54	12.43	1.29	ΞΞ:	1.12	1.14
\$5,000,000 under \$10,000,000	0.80	2.05	0.74	1.14	1.94	15.14 8.83	1.75	7.36	0.72	EE	0.59	0.52
\$10,000,000 or moreaxable returns, total	0.03	1.54	0.03	1.15	5.51	9.43	3.07	3.85	0.03	0.50	0.03	0.01
ontaxable returns, total	3.21	7.17	2.15	4.32	16.02	28.73	8.52	11.20	1.77	1.77	2.40	3.01
Footnotes at end of table												

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

Number of returns         Amount         Number of returns         Armount         Number of returns         returns         returns           (114)         (115)         (116)         (117)         (118)           0.98         1.18         0.39         0.25         0.77           33.04         19.57         35.75         48.59         99.50           42.43         77.19         17.66         22.13         30.71           82.62         73.68         6.31         8.41         12.18           82.62         77.49         67.47         3.14         3.77         524           82.62         73.28         6.50         2.70         9.57         4.49           82.62         77.44         67.47         3.14         3.77         524           82.62         77.44         67.47         3.14         3.77         524           93.23         60.50         2.70         3.07         4.49           93.23         60.50         2.62         2.93         4.16           10.3         7.89         2.64         2.93         4.16           11.54         44.51         2.64         2.93         4.10           2.0		Alternative	Alternative minimum	Income tax before credits	le tax credits	Tota	Total tax	Income tax	e tax	Total income	come
Number of returns         Amount returns         Number of returns         Amount returns         Number of returns         Amount returns         Number of returns         returns         returns           (114)         (115)         (116)         (117)         (118)         (119)         (120)         (121)         returns           (384)         1,18         0.25         0.27         1,00         0.41         0.26         0.41         (121)         (122)           33,04         1957         35,75         48.59         99.50         84.87         37.97         49.03         37.97           42.43         77.18         17.66         22.13         30.71         1.00         0.41         0.26         0.41           80.20         73.64         4.85         99.50         84.87         37.97         49.03         37.97           80.20         73.64         4.85         6.41         8.96         4.08         50.74         4.08           80.20         73.24         3.67         4.50         6.41         8.96         4.68         50.74         4.08           53.33         6.50         2.70         3.77         4.28         5.24         4.08         3.74         4.08	Size of adjusted				- Company		210	מומו	conce	2	×
(114)         (115)         (116)         (117)         (118)         (119)         (120)         (121)         (122)         (122)           9.38         1.18         0.39         0.25         0.77         1.00         0.41         0.26         0.41         0.26         0.41         0.26         0.41         0.26         0.41         0.26         0.41         0.26         0.41         0.41         0.26         0.41         0.41         0.74         49.03         37.97         49.03         37.97         44.83         48.83         48.83         48.83         48.83         48.83         48.83         48.83         48.83         48.83         48.83         48.83         48.83         48.83         49.84         49.83         5.90         49.83         5.90         49.83         5.90         49.83         5.90         49.83         5.90         49.83         5.90         49.83         5.90         49.83         5.90         49.83         5.90         49.83         5.90         49.83         5.90         49.83         5.90         49.83         5.90         49.83         5.90         49.83         5.90         49.83         5.90         49.83         5.90         49.83         5.90 <td< th=""><th>gross income</th><th>Number of retums</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of</th><th>Amount</th><th>Number of</th><th>Amount</th></td<>	gross income	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of	Amount	Number of	Amount
(144)         (115)         (116)         (117)         (119)         (120)         (121)         (122)         (121)           0.98         1.18         0.039         0.25         0.07         1.00         0.41         0.26         0.41           42.43         77.19         17.66         22.13         30.71         37.46         20.75         24.84         20.75         48.89         20.75         48.89         20.75         48.89         20.75         48.89         20.75         48.83         20.75											
0.98         1,18         0.39         0.25         0.77         1.00         0.41         0.26         0.41           43.04         19.57         35.75         48.59         99.50         84.87         37.97         49.03         37.97           43.3         77.19         17.66         22.13         30.71         37.46         20.75         24.84         20.75           87.23         80.38         6.31         84.1         12.18         20.71         6.74         86.84           80.20         73.44         6.74         3.67         4.50         6.41         8.69         4.83         5.90         4.83           80.20         73.44         6.74         3.74         6.07         4.83         5.90         4.83           80.20         7.34         6.74         3.77         4.83         5.90         4.83         5.90         4.83           80.20         7.74         6.74         6.88         6.41         8.64         9.57         1.38         4.08         6.74         8.68         6.74         8.68         6.74         8.68         6.74         8.68         6.74         8.68         6.74         8.68         6.74         9.68		(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)
33.04         19.57         35.75         48.59         99.50         84.87         37.97         49.03         37.97         49.03         37.97         49.03         37.97         49.03         37.97         49.03         37.97         49.03         37.97         49.03         37.97         49.03         37.97         49.03         37.97         49.03         37.97         48.64         67.75         24.84         57.05         67.75         48.64         67.75         48.64         67.75         48.64         67.75         48.64         67.75         48.64         67.75         48.64         67.75         48.64         67.75         48.64         67.75         48.64         67.75         48.64         67.75         48.64         67.75         48.64         67.75         48.64         67.75         48.64         67.75         48.64         67.75         48.64         67.75         48.64 <th< td=""><td>All returns, total</td><td>0.98</td><td>1.18</td><td>0.39</td><td>0.25</td><td>0.77</td><td>1.00</td><td>0.41</td><td>0.26</td><td>0.41</td><td>0.26</td></th<>	All returns, total	0.98	1.18	0.39	0.25	0.77	1.00	0.41	0.26	0.41	0.26
42.43         77.19         17.66         22.13         39.71         37.46         20.75         24.84         20.75         26.74         20.75         26.74         26.75         26.74         26.75         26.74         26.75 <th< td=""><td>Under \$5,000</td><td>33.04</td><td>19.57</td><td>35.75</td><td>48.59</td><td>99.50</td><td>84.87</td><td>37.97</td><td>49.03</td><td>37.97</td><td>49.03</td></th<>	Under \$5,000	33.04	19.57	35.75	48.59	99.50	84.87	37.97	49.03	37.97	49.03
87.23         80.38         6.31         8.41         12.18         20.71         6.74         8.56         6.74           80.20         73.68         4.59         5.60         9.57         13.81         4.83         5.90         4.83           82.62         73.24         3.67         4.50         6.41         8.96         4.08         4.08         4.83         5.90         4.83           82.62         7.324         3.67         4.50         6.68         3.64         4.09         4.97         4.08           93.33         60.50         2.70         3.23         4.49         5.63         3.13         3.64         4.83           51.03         60.50         2.70         3.07         4.49         5.63         3.13         3.63         3.13           51.03         50.84         2.62         2.93         4.06         5.93         2.97         3.37         2.97           40.72         78.71         2.64         2.93         4.06         4.93         2.97         3.27         2.97           20.84         4.451         2.64         2.93         4.06         5.09         2.79         2.97           20.84         2.45	\$5,000 under \$10,000	42.43	77.19	17.66	22.13	30.71	37.46	20.75	24.84	20.75	24.84
80.20         73.68         4.59         5.60         957         13.81         4.83         5.90         4.83           73.24         73.24         3.67         4.50         6.41         8.96         4.08         4.97         4.08           73.44         67.47         3.14         3.23         4.49         5.63         3.13         3.64           53.33         60.50         2.70         3.07         4.49         5.63         3.13         3.64           40.72         78.71         2.62         2.95         4.46         5.00         2.97         3.13         2.97           40.72         78.71         2.64         2.93         4.06         4.93         2.85         2.97         3.13         2.97         3.13         2.97         3.13         2.97         3.13         2.97         3.13         2.97         3.13         2.97         3.13         2.97         3.13         2.97         3.13         2.97         3.13         2.97         3.13         2.97         3.13         2.97         3.13         2.97         3.13         2.97         3.13         2.97         3.13         2.97         3.13         2.97         3.13         2.97         3.	\$10,000 under \$15,000	87.23	80.38	6.31	8.41	12.18	20.71	6.74	8.56	6.74	8.56
82.62         73.24         3.67         4.50         641         8.96         4.08         4.97         4.08           53.33         64.47         3.14         3.77         524         6.68         3.64         4.27         3.64           53.33         60.50         2.70         3.07         4.32         5.68         3.64         4.27         3.64           51.03         60.50         2.70         3.07         4.32         5.33         2.97         3.63         3.13         3.63         3.13         3.63         3.13         3.64         3.64         2.97         3.69         3.	\$15,000 under \$20,000	80.20	73.68	4.59	2.60	9.57	13.81	4.83	5.90	4.83	5.90
77. 44         67. 47         3.14         3.77         5.24         6.68         3.64         4.27         3.64           53.33         60.50         2.70         3.23         4.49         5.63         3.13         3.63         3.13           93.23         60.50         2.70         3.07         4.29         5.63         3.13         2.97         3.13           51.03         50.89         2.62         2.95         4.16         5.00         2.85         3.25         2.87           40.72         7.87         2.64         2.93         4.06         4.93         2.86         3.25         2.89           26.94         43.51         2.64         2.93         4.06         4.93         2.80         3.25         2.89           26.94         43.51         2.64         2.93         4.06         4.93         2.80         3.25         2.89         2.79         3.29         2.79           28.95         4.45         1.68         2.93         4.06         4.93         2.79         3.29         2.79         2.79         2.79         2.79         2.79         2.79         2.79         2.79         2.79         2.79         2.79         2.79	\$20,000 under \$25,000	82.62	73.24	3.67	4.50	641	8.96	4.08	4.97	4.08	4.97
53.33         8 41         2.78         3.23         4.49         5.63         3.13         3.63         3.13           51.03         50.89         2.70         3.07         4.32         5.63         3.13         3.37         2.97           51.03         50.89         2.62         2.95         4.16         5.00         2.85         3.37         2.97           40.72         78.71         2.64         2.93         4.06         4.93         2.85         3.25         2.86           26.94         3.99.4         2.67         2.93         4.06         4.99         2.79         3.20         2.79           2.6.34         2.67         2.93         4.10         4.84         2.76         3.20         2.79           2.6.36         2.93         4.10         4.84         2.76         3.20         2.79           1.2.4         1.12         1.24         1.84         2.76         3.20         2.79           2.8.36         4.40         2.73         1.68         2.73         1.16         1.16           2.10         1.12         1.24         1.86         1.79         2.88         0.99         0.93           2.23	\$25,000 under \$30,000	77.44	67.47	3.14	3.77	5.24	6.68	3.64	4.27	3.64	4.27
93.23         60.50         2.70         3.07         4.32         5.33         2.97         3.37         2.97           50.89         2.62         2.95         4.16         5.00         2.85         3.25         2.87           40.72         78.71         2.64         2.93         4.06         4.93         2.79         3.25         2.80           26.94         39.94         2.67         2.93         4.06         4.94         2.79         3.25         2.80           28.36         44.51         2.66         2.93         4.10         4.49         2.79         3.20         2.79           12.54         2.475         1.15         1.68         2.33         2.73         1.58         1.81         1.58           7.39         1.04         1.15         1.24         1.85         2.32         1.16         1.36         1.16           2.10         1.17         0.94         0.99         0.93         1.62         7.74         0.94         0.89         0.99           2.23         1.16         1.12         1.03         1.52         7.74         0.94         0.89         0.99           2.24         4.34         1.12	\$30,000 under \$35,000	53.33	8.41	2.78	3.23	4.49	5.63	3.13	3.63	3.13	3.63
51.03         50.89         2 62         2.95         4 16         5.00         2.85         3.25         2.85           26.94         2.93         4 06         4.93         2.80         3.22         2.80           26.94         2.93         4 2.93         4.99         2.79         3.29         2.79           28.36         4.45 1         2.66         2.93         4 10         4.84         2.76         3.29           28.36         4.45 1         2.66         2.93         4 10         4.84         2.76         3.29         2.79           1.24         2.67         2.93         4 10         4.84         2.76         3.29         2.79         3.29         2.	\$35,000 under \$40,000	93.23	60.50	2.70	3.07	4.32	5.33	2.97	3.37	2.97	3.37
40.72         78.71         2.64         2.93         4.06         4.93         2.80         3.22         2.80           26.94         4.94         2.93         4.06         4.99         2.79         3.22         2.80           2.83         4.51         2.66         2.93         4.06         4.99         2.79         3.29         2.79           1.2.4         2.67         2.93         4.06         4.99         2.79         3.29         2.79           1.2.4         1.68         1.68         2.33         4.16         1.31         1.16           1.2.4         1.15         1.24         1.85         2.32         1.16         1.32         1.16           2.12         3.55         0.99         0.93         0.99         0.99         0.99         0.99           1.10         1.77         0.94         0.85         1.62         7.74         0.99         0.99           2.23         1.18         1.12         1.18         1.77         0.94         0.85         0.99           2.23         3.34         1.12         1.03         1.77         0.99         0.99         0.99           2.88         0.99         0	\$40,000 under \$45,000	51.03	50.89	2.62	2.95	4 16	2.00	2.85	3.25	2.85	3.25
26,94         39,94         267         2,93         4,23         4,99         2.79         3.19         2.79           28,36         44,51         2.66         2,93         4,10         4,84         2.76         3.20         2.79           12,54         2.45         1.56         1.68         2.33         2.73         1.68         1.27           7.99         10.94         1.15         1.24         1.85         2.32         1.16         1.32         1.16           2.12         3.55         0.99         0.93         1.79         2.88         0.99         0.93         0.99 </td <td>\$45,000 under \$50,000</td> <td>40.72</td> <td>78.71</td> <td>2.64</td> <td>2.93</td> <td>4.06</td> <td>4.93</td> <td>2.80</td> <td>3.22</td> <td>2.80</td> <td>3.22</td>	\$45,000 under \$50,000	40.72	78.71	2.64	2.93	4.06	4.93	2.80	3.22	2.80	3.22
28.36         44.51         2.66         2.93         4.10         4.84         2.76         3.20         2.76           7.39         10.54         1.15         1.24         1.86         2.33         2.73         1.58         1.32         2.76           2.12         1.03         1.79         2.88         0.99         0.93         0.99           2.12         1.17         0.94         0.85         1.62         7.74         0.94         0.85           2.23         3.34         1.12         1.03         1.52         7.62         1.12         1.13           2.68         4.39         1.36         1.77         7.21         1.38         1.37         1.12           2.67         4.34         1.12         1.77         7.21         1.38         1.37         1.12           1.55         2.69         0.59         0.56         0.73         3.51         0.56         0.56         0.56           1.78         1.48         1.44         6.81         1.12         1.12         1.12           1.28         1.49         0.55         0.71         2.81         0.56         0.56         0.56           0.99         0.03	\$50,000 under \$55,000	26.94	39.94	2.67	2.93	4.23	4.99	2.79	3.19	2.79	3.19
12.54         24.75         1.55         1.68         2.33         2.73         1.58         1.81         1.58           7.39         10.94         1.15         1.24         1.85         2.32         1.16         1.32         1.16           2.12         3.55         0.99         0.93         1.79         2.88         0.99         0.93         0.99           1.10         1.77         0.94         0.85         1.62         7.74         0.94         0.89         0.99           2.23         3.34         1.12         1.03         1.52         7.74         0.94         0.89         0.99           2.88         4.39         1.18         1.52         7.21         1.12         1.03         1.12           2.67         4.34         1.12         1.38         1.17         1.18         1.12         1.13         1.13           1.58         2.69         0.56         0.73         3.51         0.59         0.56         0.59           0.59         0.62         0.56         0.71         0.93         0.02         0.05         0.03           0.94         0.55         0.74         0.93         0.02         0.03         0	\$55,000 under \$60,000	28.36	44.51	2.66	2.93	4.10	4.84	2.76	3.20	2.76	3.20
7.99         10.94         1.15         1.24         1.85         2.32         1.16         1.32         1.16           2.12         3.55         0.99         0.93         0.93         1.79         2.88         0.99         0.93         0.99           1.10         1.77         0.94         0.85         1.62         7.74         0.94         0.85         0.99           2.28         4.39         1.38         1.36         1.36         1.77         7.21         1.03         1.12           2.67         4.39         1.12         1.18         1.44         6.81         1.12         1.13           1.28         1.47         0.62         0.56         0.71         2.81         0.65         0.56           1.28         1.47         0.62         0.57         0.71         2.81         0.62         0.56         0.56           0.93         0.03         0.01         0.02         0.02         0.05         0.02         0.05         0.03           0.94         0.03         0.01         0.03         0.02         0.03         0.01         0.03           0.98         0.56         0.71         0.03         0.02         0.0		12.54	24.75	1.55	1.68	2.33	2.73	1.58	1.81	1.58	1.81
2.12         3.55         0.99         0.93         1.79         2.88         0.99         0.93         0.99           1.10         1.77         0.94         0.85         1.62         7.74         0.99         0.93         0.99           2.23         3.34         1.12         1.03         1.52         7.62         1.12         1.03         1.12           2.86         4.39         1.38         1.36         1.77         7.21         1.38         1.37         1.13           2.67         4.34         1.12         1.18         1.44         6.81         1.12         1.13         1.12           1.55         2.69         0.59         0.56         0.73         3.51         0.59         0.56         0.59           1.28         1.17         0.62         0.73         3.51         0.62         0.56         0.59           0.98         0.61         0.03         0.01         0.02         0.02         0.01         0.01         0.01           0.98         0.41         0.25         0.83         1.07         0.01         0.01         0.01         0.01         0.01           0.98         0.41         0.24         0.24	\$75,000 under \$100,000	7.99	10.94	1.15	1.24	1.85	2.32	1.16	1.32	1.16	1.32
1.10         1.77         0.94         0.85         1.62         7.74         0.94         0.85         0.94           2.23         3.34         1.12         1.03         1.52         7.62         1.12         1.03         1.12           2.88         4.39         1.38         1.36         1.77         7.21         1.38         1.37         1.12           2.67         4.34         1.12         1.18         1.44         6.81         1.12         1.19         1.12           1.55         2.69         0.59         0.56         0.73         3.51         0.59         0.56         0.59           1.28         1.47         0.62         0.57         2.81         0.62         0.56         0.59           0.98         0.61         0.01         0.03         0.01         0.02         0.05         0.62         0.62           0.98         1.18         0.41         0.25         0.83         1.07         0.01         0.01         0.01           0.98         0.41         2.41         3.23          0.41         0.26         0.41	\$100,000 under \$200,000	2.12	3.55	0.99	0.93	1.79	2.88	0.99	0.93	0.99	0.93
2.23         3.34         1.12         1.03         1.52         7.62         1.12         1.03         1.12           2.68         4.39         1.36         1.36         1.37         7.21         1.38         1.37         1.38           2.67         4.34         1.12         1.36         1.37         1.38         1.37         1.12           1.55         2.69         0.59         0.56         0.73         3.51         0.59         0.56         0.59           1.28         1.47         0.62         0.55         0.71         2.81         0.62         0.56         0.62           0.93         0.01         0.03         0.01         0.03         0.01         0.03           0.94         56.81         2.41         3.23         2.41         3.23	\$200,000 under \$500,000	1.10	1.77	0.94	0.85	1.62	7.74	0.94	0.85	0.94	0.85
2.88         4.39         1.38         1.36         1.77         7.21         1.38         1.37         1.38           2.67         2.69         0.59         0.56         0.71         2.81         0.59         0.56         0.73         3.51         0.62         0.56         0.62         0.	\$500,000 under \$1,000,000.	2.23	3.34	1.12	1.03	1.52	7.62	1.12	1.03	1.12	1.03
2 67         4.34         1.12         1.18         1.44         6.81         1.12         1.19         1.12           1.55         2.69         0.59         0.56         0.73         3.51         0.59         0.56         0.59           1.28         1.47         0.62         0.55         0.71         2.81         0.62         0.56         0.59           -         -         0.03         0.01         0.03         0.02         0.01         0.03           0.98         1.18         0.41         0.25         0.83         1.07         0.41         0.03           39.45         56.81         2.41         3.23         2.41         3.23         -         -	\$1,000,000 under \$1,500,000	2.88	4.39	1.38	1.36	1.77	7.21	1.38	1.37	1.38	1.37
1.55         2.69         0.59         0.56         0.73         3.51         0.59         0.56         0.59           1.28         1.47         0.62         0.55         0.71         2.81         0.62         0.56         0.62           0.98         1.18         0.41         0.25         0.03         0.01         0.03         0.01         0.03         0.01         0.03           3.9.45         56.81         2.41         3.23         2.41         3.23         -         -         -         -	\$1,500,000 under \$2,000,000	2.67	4.34	1.12	1.18	1 44	6.81	1.12	1.19	1.12	1.19
1.28         1.47         0.62         0.65         0.71         2.81         0.62         0.56         0.62           -         -         -         0.03         0.01         0.03         0.02         0.65         0.62           0.98         1.18         0.41         0.25         0.83         1.07         0.41         0.26           39.45         56.81         2.41         3.23         2.41         3.23         -         -	\$2,000,000 under \$5,000,000	1.55	2.69	0.59	0.56	0.73	3.51	0.59	0.56	0.59	0.56
-     -     0.03     0.01     0.03     0.02     0.03     0.01     0.03       0.38     1.18     0.41     0.25     0.83     1.07     0.41     0.26     0.41       39.45     56.81     2.41     3.23     2.41     3.23     -     -	\$5,000,000 under \$10,000,000	1.28	1.47	0.62	0.55	0.71	2.81	0.62	0.56	0.62	0.56
0.38 1.18 0.41 0.25 0.83 1.07 0.41 0.26 0.41 0.26 0.41 3.93 56.81 2.41 3.23 2.41 3.23 -	\$10,000,000 or more	ı	1	0.03	0.01	0.03	0.02	0.03	0.01	0.03	0.01
39.45 56.81 2.41 3.23 2.41	Taxable returns, total	0.98	1.18	0.41	0.25	0.83	1.07	0.41	0.26	0.41	0.26
	Nontaxable returns, total	39.45	56.81	2.41	3.23	2.41	3.23	1	1	1	ı

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status
(All figures ere estimates based on samples--money amounts are in thousands of dollars)

Item		All-		eturns of d persons	,	returns of persons
	Number of returns	Amount	Number of raturns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	46,335,237	4,643,403,546	27,604,020	3,485,312,399	1,157,982	89,704,507
Salaries and wages	40,051,583	3,177,715,537	24,938,735	2,394,478,881	991,494	50,779,769
Taxable interest	31,076,448	84,378,348	20,460,731	57,863,404	549,380	2,591,972
Tax-exempt interest	3,039,922	43,491,723	1,919,265	27,820,205	43,039	1,189,786
Ordinary dividends	17,959,839	118,282,841	12,103,085	79,562,404	273,971	3,264,890
Qualified dividands	14,712,059	92,062,224	9,941,721	62,725,344	228,034	2,485,221
Stata income tax rafunds	21,531,062	21,400,232	13,770,066	15,453,598	456,032	404,208
Alimony received	242,839	5,422,377	16,021	202,057	3,905	163,751
Business or profession:	0.077.000	000 507 700	5.044.404	457 670 040	100 551	2 549 047
Net income	6,677,338	200,597,720	5,011,464	157,678,243	123,551	3,548,017
Net loss	2,917,062	23,011,516	2,120,199	16,698,916	51,559	501,548
Sales of capital assets:	7,967,039	418,516,689	5,378,959	318,812,914	124,714	14,808,086
Net gain in AGI	7,276,936	16,411,053	4,897,077	11,201,642	113,395	137,180
Salas of property other than capital assets	1,104,495	2,413,881	851,100	1,687,630	21,164	159,379
Taxable IRA distributions.	4,062,815	64,186,485	2,568,104	45,401,392	50,520	764,116
Texable pansions and annuities	10,243,437	209,607,048	6,305,349	141,947,977	174,960	3,718,063
Rent and royalty:						
Nat income	3,266,873	52,950,639	2,307,825	39,367,870	60,130	1,282,446
Nat loss.	3,413,758	33,715,622	2,394,114	24,011,423	38,038	470,297
Farm rental income fess loss	277,939	1,631,443	176,750	1,053,725	2,147	14,597
Partnarship and S Corporation nat incoma lass loss	5,177,492	317,160,757	3,967,264	261,771,239	104,229	8,672,286
Estate and trust net income less loss	350,398	12,610,383	190,512	6,307,073	4,339	696,764
Farm net income less loss	723,381	-7,283,025	598,494	-6,130,233	11,965	-279,621
Unemployment compensation	3,046,826	12,767,770	2,055,338	8,620,220	56,454	260,244
Taxable social security benefits	5,914,229	65,578,045	3,796,245	47,999,618	98,961	959,869
Other income less loss.	3,200,729	19,897,644	2,243,568	14,506,192	51,334	335,436
Total statutory adjustments.	15,814,221	70,471,663	11,357,484	53,135,525	221,638	1,207,577
IRA payments	1,881,158	6,039,920	1,311,693	4,653,986	23,659	55,887
Student loan interest deduction	3,360,491	2,126,521	2,476,396	1,642,824	20.000	7.400
Educator expenses deduction	2,301,525	582,854	1,708,083	443,876	30,908	7,460
Tuition and fees deduction	2,671,998	6,055,643 134,891	1,993,130 57,102	4,662,709 119,808	*36	*40
Health savings account deduction	67,879 1,035,449	17,885,100	830,669	14,383,633	13,467	219,409
Payments to a Kaogh plan  Deduction for self-employment tax.	7,350,956	14,210,002	5,608,783	11,314,304	132,711	252,350
Self-employed health insurance deduction.	2,525,458	13,590,233	1,814,731	11,033,248	37,031	199,864
Moving expensas adjustment.	544,174	1,933,961	345,762	1,403,401	15,859	25,990
Penalty on early withdrawal of savings	383,502	136,100	233,164	82,108	7,282	2,950
Alimony paid	397,978	6,787,545	171,692	2,781,021	19,261	386,375
Madical savings account deduction	22,883	50,326	16,427	39,579	•39	*80
Certain business expenses of reservist, performing artists, etc	55,423	89,319	38,598	52,115	*4,294	*12,061
Total itemized deductions	46,335,237	998,238,457	27,604,020	698,017,575	1,157,982	19,294,334
Madical and dental expanses deduction	9,530,675	61,503,014	5,152,361	32,535,689	180,994	1,010,677
Taxes paid deduction	46,009,291	362,608,853	27,551,123	267,708,333	1,140,492	6,783,153
Interest paid daduction	38,110,298	356,355,994	24,826,939	257,303,585	810,784	6,779,717
Contributions deduction	40,623,426	165,564,388	25,371,666	122,381,122	874,326	3,728,163
Casualty or theft loss deduction	185,261	3,510,243	103,918	2,158,841	3,019	32,570
Total miscellaneous deductions	13,101,149	85,457,878	6,963,472	46,769,229	284,538	2,008,638
Taxable income	42,967,212	3,347,672,247	26,067,260	2,549,347,279	1,088,193	66,455,142
Alternativa minimum tax	2,964,515	12,499,449	2,300,041	9,851,107	103,827	380,337
Total tax credits	18,582,048	29,463,509	14,059,636	24,210,497	269,357	509,314 10,743
Child care credit.  Credit for the elderly or disabled	3,553,584 10,225	1,843,097 1,846	2,845,931	1,454,240	19,879	10,743
Child tax credit	12,375,515	18,114,291	10.083,619	15,685,626	191,834	218,332
Education credit	2.918.720	2,689,453	2,189,469	2,099,522	131,004	210,002
Retirement savings contribution credit	1,248,164	230,446	798,712	162,425	22,941	5,946
Foreign tax credit	3,364,325	4,658,736	2,300,220	3,391,951	55,875	215,293
Earned income credit used to offset income	.,					
tax before credits	195,956	61,813	13,333	3,539	***	**
Minimum tax credit	256,680	820,455	194,946	679,345	2,683	18,258
General business credit	190,290	545,083	133,256	416,617	1,103	15,024
Empowerment zona and ranewal community employment cradit	23,837	94,266	18,836	68,096	151	1,571
Nonconventional source fuel credit.	3,323	12,542	2,170	9,737	**12	**2
New York liberty zona credit	679	9,646	508	7,542	**8	**61
Income tax after credits	40,289,338	659,071,049	24,437,294	506,719,519	1,046,386	14,051,803
Total income tax	40,289,338	659,071,548	24,437,294	506,719,812	1,046,386	14,051,803
Total tex liability	41,327,511	689,739,208	25,124,521	530,690,433	1,061,167	14,670,218
Total tax payments	44,463,385	751,664,743	26,873,101	566,245,531	1,087,431	15,747,238
					1.044.260	W 404 000
Income tax withheld	42,075,604	529,709,499	25,766,128	394,396,511	1,014,368	8,404,099
	42,075,604 6,491,897 32,790,650	529,709,499 165,011,758 109,032,929	4,261,640 18,707,798	127,397,512 70,928,450	108,565 751,332	4,785,470 1,740,310

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)

!tem		s of heads useholds		rns of g spouses		urns of persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	4.248,708	239,353,748	21,958	1,960,685	13,302,569	827,072,207
Salanes and wages	3,970,623	198,870,116	17,133	1,094,392	10,133,598	532,492,379
Taxable interest.	1,809,192	1,823,277	17,541	41,459	8,239,605	22,058,237
Tax-exempt interest	76,563	724,887	953	28,369	1,000,103	13,728,477
Ordinary dividends	757,730	2,162,838	10,749	78,831	4,814,303	33,213,878
Qualified dividends	556,172	1,611,459	10,649	49,476	3,975,483	25,190,724
Alimony received	1,885,899 101,620	1,561,224 2,253,004	14,166	14,497	5,404,898	3,966,705
Business or profession	101,020	2,253,004	_		121,292	2,803,565
Net income	358,911	7,841,526	549	101,175	1,182,863	31,428,759
Net loss	217,589	1,684,435	*1,852	*26,674	525,864	4,099,942
Sales of capital assets:	·		1			1,000,012
Net gain in AGI	289,006	9,086,595	3,954	157,380	2,170,407	75,651,715
Net loss in AGI	325,132	658,072	5,571	15,159	1,935,761	4,399,001
Sales of property other than capital assets	34,872	111,045	303	1,916	197,056	453,911
Taxable IRA distributions	165,370	2,139,981	*3,239	*25,266	1,275,582	15,855,730
Taxable pensions and annuities	584,476	7,691,147	9,498	194,886	3,169,155	56,054,975
Rent and royalty:						
Net income	121,869	1,381,584	1,636	25,295	775,413	10,893,443
Net loss	218,993	2,498,017	969	32,774	761,644	6,703,110
Farm rental income less loss	3,633	40,467	*8	•7	95,401	522,647
Partnership and S Corporation net income less loss	177,182 8,349	8,191,599	913 89	244,490	927,905	38,281,143
Farm net income less loss	17,052	431,829 -74,174	*159	62,772	147,108	5,111,945
Unemployment compensation	255,495	1,002,971	*4	*-126 *6	95,711 679,534	-798,872
Taxable social security benefits	138,924	1,237,083	2,725	25,837	1,877,375	2,884,329 15,355,638
Other income less loss	179,372	823,245	3,325	17,808	723,131	4,214,963
Total statutory adjustments	1,111,226	3,668,095	4,256	40,131	3,119,617	12,420,335
IRA payments	94,400	199,801	*50	*149	451,357	1,130,097
Student loan interest deduction	230,516	126,853	_		653,579	356,844
Educator expenses deduction	159,194	37,940	**	_	403,340	93,578
Tuition and fees deduction	336,890	762,296	*3,261	*10,241	338,718	620,398
Health savings account deduction	189	627	-		10,552	14,416
Payments to a Keogh plan	25,586	444,225	*518	*16,013	165,209	2,821,819
Deduction for self-employment tax	355,627	515,326	647	5,077	1,253,187	2,122,945
Self-employed health insurance deduction	119,678	474,973	877	8,647	553,141	1,873,502
Moving expenses adjustment	24,596	72,105	-	-	157,958	432,464
Penalty on early withdrawal of savings	32,303	14,442	*9	*4	110,744	36,595
Alimony paid.	56,583	931,630	**	-	150,442	2,688,518
Medical savings account deduction	*398	*682		••	6,020	9,985
Certain business expenses of reservist, performing artists, etc  Total itemized deductions.	*5,957	*18,371	24.050	540.007	*6,575	*6,772
Medical and dental expenses deduction.	4,248,708 851,774	71,236,664 3,383,407	21,958 2,343	540,067	13,302,569	209,149,816
Taxes paid deduction.	4,218,234	20,528,891	21,958	21,341 183,710	3,343,201 13,077,484	24,551,901 67,404,765
Interest paid deduction	3,555,413	29,211,265	19,608	218,804	8,897,555	62,842,623
Contributions deduction	3,594,628	8,962,048	21,805	89,740	10,761,001	30,403,314
Casualty or theft loss deduction	**30,267	**420,254	**	**	48,058	898,579
Total miscellaneous deductions	1,614,927	9,439,358	4,602	44,004	4,233,611	27,196,650
Taxable income	3,816,184	140,993,668	19,939	1,268,430	11,975,636	589,607,728
Alternative minimum tax	225,049	584,839	438	2,938	335,161	1,680,229
Total tax credits	2,436,952	2,985,993	8,275	23,044	1,807,828	1,734,660
Child care credit	652,815	362,481	°4,198	*2,145	30,761	13,489
Credit for the elderly or disabled				-	*10,225	°1,845
Child tax credit	1,901,335	1,988,517	47,706	*7,910	191,021	213,906
Education credit	312,847	251,119			416,404	338,813
Retirement savings contribution credit	248,341	36,502			178,172	25,572
Foreign tax credit	91,236	191,539	906	5,659	916,088	854,295
tax before credits	138,343	FO 400			44.000	0.400
Minimum tax credit.	138,343	52,168 11,839	*95	*6 B31	44,280	6,106
General business credit	2,071	9,495	*388	*6,831 *499	47,495 53,472	104,182 103,448
Empowerment zone and renewal community employment credit	**263	**3,529	300	499	4,587	21,070
Nonconventional source fuel credit	••	3,323	*3	(Z)	1,137	2,803
New York liberty zone credit	••		_	( *** )	163	2,042
Income tax after credits	2,984,035	22,236,967	17,591	245,680	11,804,032	115,817,080
Total income tax	2,984,035	22,236,981	17,591	245,680	11,804,032	115,817,273
Total tax liability	3,051,451	23,321,958	17,595	256,530	12,072,778	120,800,068
Total tax payments	4,084,621	33,572,553	21,913	342,104	12,396,319	135,757,317
Income tax withheld	3,991,499	28,304,959	20,965	171,918	11,282,645	98,432,011
Estimated tax payments.	182,179	3,880,491	2,532	126,027	1,936,980	28,822,258
Overpayment refunded	3,757,457	13,707,138	19,117	64,598	9,554,946	22,592,433
Tax due at time of filing	413,730	2,269,505	2,063	17,345	2,698,167	12,942.746

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

<sup>\*\*</sup> Data combined to prevent disclosure of information for specific taxpayers.

<sup>(</sup> Z ) Less than \$500.

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)

			Number of		Ex	emptions for depende	ents	
Size of adjusted gross income	Number of	Number of	exemptions			Total		
0.20 0. 00,000.00 9.000	retums	exemptions	for	Number of	Number of	Adjusted gross	Total inc	ome tax
			taxpayers	retums	exemptions	income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returne, total	132,226,042	263,896,304	174,511,913	49,372,586	89,384,392	3,170,768,821	26,692,771	357,216,232
Under \$5,000	13,525,330	12,065,972	9,022,777	1,769,329	3,043,195	-24,512,701	1,212	25,647
\$5,000 under \$10,000	12,135,417	15,388,181	10,740,524	2,980,421	4,647,657	22,897,406	16	27
\$10,000 under \$15,000	11,656,193	19,769,779	12,885,440	3,986,777	6,884,339	49,652,528	56,425	8,151
\$15,000 under \$20,000	11,281,291	20,700,566	13,660,379	4,087,151	7,040,187	71,642,866	233,368	83,621
\$20,000 under \$25,000	9,705,192	18.742.097	11,985,343	3,800,889	6.756.754	85,420,075	389,747	243,758
\$25,000 under \$30,000	8,512,113	16,697,867	10,877,839	3,271,786	5,820,028	89,706,254	830,737	708,565
\$30.000 under \$35.000	7,589,157	15,247,736	10,017,857	2,868,288	5,229,879	93,149,666	1,352,945	1,509,507
\$35,000 under \$40,000	6,326,295	12,821,989	8,567,766	2,287,079	4,254,223	85,531,207	1,304,310	1,912,867
\$40,000 under \$45,000	5,663,874	12,164,246	8,032,858	2,213,440	4,131,388	94,046,473	1,562,049	2,866,027
\$45.000 under \$50.000	4.907.535	10.809.437	7.220,113	1,989,449	3,589,324	94,497,152	1,593,074	3,571,025
\$50,000 under \$55,000	4,339,852	9,996,274	6.678.381	1.813.323	3,317,894	94,954,319	1,569,208	4,118,162
\$55,000 under \$60,000	3,962,279	9,513,849	6.313.957	1,764,297	3,199,892	101,450,074	1,595,046	4,844,285
\$60,000 under \$75,000	9.744.994	25,131,855	16,570,789	4,559,566	8,561,066	306,776,839	4,317,229	17,722,013
\$75.000 under \$100.000	10,119,515	28,056,787	18,276,056	5,219,305	9,780,730	451,725,680	5,135,657	34,598,667
\$100,000 under \$200,000	9,735,569	27,993,658	18,075,063	5,174,352	9,918,595	688,964,087	5,165,695	86,146,565
\$200,000 under \$500,000	2.348.163	6,837,765	4,343,012	1,252,829	2,494,753	360,771,327	1,251,953	74,877,007
\$500,000 under \$1,000,000	433,145	1,271,747	803,958	219,740	467,789	148,743,390	219,598	37,595,288
\$1,000,000 under \$1,500,000	103,964	298,438	190,967	50,517	107,471	61,013,247	50,488	15,884,241
\$1,500,000 under \$2,000,000	45,104	128,187	82,750	21,412	45,437	36,867,719	21,398	9,694,745
\$2,000,000 under \$5,000,000	65,548	187,973	120,020	31,012	67,953	91,552,402	30,995	23,658,547
\$5,000,000 under \$10,000,000	15,835	44,755	28,697	7,282	16,059	49,659,497	7,281	12,320,214
\$10,000,000 or more	9,677	27,147	17,368	4,344	9,779	116,259,316	4,342	24,827,306
Taxable returns, total	89,101,934	169,330,778	123,958,772	26,692,771	45,372,006	2,731,442,423	26,692,771	357,216,232
Vontaxable returns, total	43,124,107	94,565,527	50,553,141	22,679,815	44.012.386	439,326,397		

				E	xemptions for dep	endents-continu	ed			
		Exemp	tions for children a	it home			Exemptions	for children away	from home	
Size of adjusted gross income	Number	Number	Adjusted	Total inc	come tax	Number	Number	Adjusted	Total Inc	come tax
	of retums	of exemptions	gross income less deficit	Number of returns	Amount	of retums	of exemptions	gross income less deficit	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	45,133,170 1,583,424 2,606,518 3,493,798 3,574,831 3,350,901 2,904,177 2,533,796 2,060,010 2,009,252 1,817,674 1,670,861 1,641,359 4,358,172	80,018,254 2,642,543 4,017,133 5,897,736 5,984,018 5,737,260 4,981,712 4,470,587 3,735,215 3,597,649 3,202,214 2,978,979 2,922,207 8,028,888	3,007,600,411 -23,963,840 20,012,630 43,585,865 62,653,384 75,364,724 79,644,774 82,335,187 77,092,635 85,406,910 86,345,692 87,508,665 94,404,345 293,194,995	24,330,754 1,172 16 22,419 82,688 191,344 599,393 1,083,984 1,098,507 1,370,255 1,425,741 1,429,757 1,472,263 4,118,124	342,974,546 25,075 27 5,013 30,227 92,413 444,620 1,078,851 1,495,935 2,308,609 2,990,985 3,542,500 4,299,231 16,428,365	746,595 20,098 18,555 28,062 32,847 40,486 38,949 76,473 34,613 57,282 42,924 47,068 34,006 94,596	955,356 29,247 20,843 47,718 46,769 48,729 46,956 99,645 38,999 64,169 54,318 63,457 44,995 116,776	50,306,857 -721,757 150,098 350,091 587,498 908,513 1,074,684 2,458,282 1,294,368 2,433,892 2,018,239 2,471,601 1,963,477 6,423,193	557,380 6 - 2.884 23,987 28,689 58,218 26,177 46,147 35,968 37,657 33,066 87,481	5,953,373 122 - 1,073 11,307 30,571 81,910 51,236 134,649 110,580 155,459 139,222 525,690
\$75,000 under \$100,000	4,990,388 4,987,782 1,221,754 215,598 49,842 21,080 30,493 7,188 4,271 24,330,754 20,802,416	9,249,200 9,474,758 2,398,124 457,349 105,951 44,624 66,686 15,801 9,620 41,044,713 38,973,541	432,066,959 664,027,787 351,849,529 145,971,788 60,207,196 36,298,445 89,980,082 49,004,972 114,607,689 2,595,849,052 411,751,359	4,906,754 4,979,147 1,220,916 215,462 49,814 21,066 30,477 7,187 4,269 24,330,754	32,531,701 82,586,260 73,020,559 36,930,955 15,698,394 9,555,168 23,283,884 12,156,932 24,468,844 342,974,546	76,415 78,136 22,604 2,380 467 229 281 71 555 557,380 189,215	87,548 108,577 31,633 3,318 748 323 415 94 82 678,124 277,232	6,602,237 10,779,372 6,223,925 1,666,328 574,137 385,501 864,420 493,258 1,305,501 46,242,275 4,064,581	73,254 77,776 22,591 2,379 467 229 280 71 55 557,380	632,214 1,517,871 1,285,153 420,817 135,615 92,781 209,687 116,599 300,818 5,953,373

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 emounts are in thousands of dollars)

		· · · · · · · · · · · · · · · · · · ·		E	xemptions for dep	endents-continu	ed			
		E	emptions for pare	ints			Exemp	tions for other dep	endents	
Size of adjusted gross income	Number	Number	Adjusted	Total in	coma tax	Number	Number	Adjusted	Total inc	come tax
	of	of	gross income	Number of	Amount	of	of	gross income	Number of	Amount
	returns	exemptions	less deficit	returns		returns	exemptions	less deficit	returns	
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	2,398,364	2,778,122	126,402,906	1,580,037	11,581,760	4,179,035	5,632,660	127,333,998	1,465,618	6,408,898
Under \$5,000		52,493	-519,484	53	563	249,058	318,911	69,395	4	1,618
\$5,000 under \$10,000	79,381	87,031	619,133	-		407,795	522,649	3,124,536	_	_
\$10,000 under \$15,000	151,700	181,729	1,907,493	22,002	2,269	571,214	757,156	7,065,582	12,004	868
\$15,000 under \$20,000	238,052	271,031	4,176,284	86,451	29,036	561,221	738,370	9,905,752	78,313	27,458
\$20,000 under \$25,000	225,334	267,498	5,070,038	96,427	71,802	509,390	703,267	11,404,152	91,938	74.035
\$25,000 under \$30,000	230,361	251,237	6,288,504	115,322	136,816	388,575	540,123	10,678,842	125,153	127,935
\$30,000 under \$35,000	172,786	200,348	5,572,247	126,028	184,466	314,942	459,299	10,216,901	169,910	238,701
\$35,000 under \$40,000	145,601	170,465	5,438,506	114,949	208,673	232,456	309,545	8,644,518	156,626	255,278
\$40,000 under \$45,000	161,142	187,290	6,855,811	127,232	310,423	187,784	282,281	7,936,794	129,631	264,547
\$45,000 under \$50,000	118,168	132,631	5,633,888	100,953	290,021	145,714	200,161	6,926,344	134,097	341,370
\$50,000 under \$55,000	108,477	121,278	5,694,928	103,421	338,147	118,542	154,180	6,164,334	99,675	292,326
\$55,000 under \$60,000	106,756	120,339	6,116,711	93,943	328,417	82,976	112,352	4,755,231	74,927	276,452
\$60,000 under \$75,000	173,572	206,024	11,694,519	156,589	768,596	164,113	209,378	11,011,460	152,100	713,667
\$75,000 under \$100,000	202,831	241,008	17,563,626	202,813	1,504,085	151,738	202,975	13,010,391	147,748	1,090,696
\$100,000 under \$200,000	190,533	232,375	25,644,739	190,395	3,302,344	78,628	102,885	10,490,723	78,621	1,418,571
\$200,000 under \$500,000	37,425	48,223	10,654,895	37,387	2,188,339	12,988	16,773	3,592,925	12,971	715,832
\$500,000 under \$1,000,000	4,509	5,348	3,164,934	4,503	761,476	1,498	1,774	981,931	1,497	236,778
\$1,000,000 under \$1,500,000	529	578	646,562	528	143,476	150	194	177,707	150	48,108
\$1,500,000 under \$2,000,000	384	437	661,821	383	170,263	45	53	82,882	45	24,106
\$2,000,000 under \$5,000,000	503	570	1,488,649	502	376,506	173	283	500,323	172	119,378
\$5,000,000 under \$10,000,000	103	130	717,956	103	185,345	20	34	130,339	20	31,927
\$10,000,000 or more	55	59	1,311,146	55	280,696	16	18	462,938	16	109,247
Taxable returns, total	1,580,037	1,819,765	108,891,347	1,580,037	11,581,760	1,465,618	1,829,404	78,899,145	1,465,618	6,408,898
Nontaxable returns, total	818,327	958,357	17,511,558			2,713,417	3,803,256	48,434,853	_	

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

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

					Exe	emptions for depende	ints	
	Number	Number	Number of			Total		
Mantal status	of	of	exemptions	Number	Number	Adjusted	Total inc	come tax
	retums	exemptions	for taxpayers	of returns	of exemptions	gross income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ull returns, total	132,226,042	263,896,304	174,511,913	49,372,586	89,384,392	3,170,768,821	26,692,771	357,216,232
Joint returns of mamed persons	51,975,649	159,165,842	103,951,298	27,923,621	55,214,544	2,555,371,341	19,510,310	320,328,032
Separate returns of married								
persons, total.	2,453,292	3,333,803	2,475,569	577,905	858,234	30,093,986	408,501	3,695,330
Spouse filing	2,427,003	3,259,440	2,422,990	565,000	836,450	29,676,898	401,495	3,681,455
Spouse not filing	26,289	74,363	52,579	12,905	21,785	417,088	*7,006	*13,875
Returns of heads of household	19,647,748	49,485,504	19,647,748	18,407,192	29,837,756	519,057,412	5,898,484	27,666,548
Returns of surviving spouses	82,188	208,662	82,188	82,188	126,474	3,764,512	43,652	334,820
Returns of single persons	58,067,165	51,702,494	48,355,110	2,381,679	3,347,384	62,481,570	831,824	5,191,50

				Exem	ptions for depende	ents-continued				
		Exemp	tions for children a	t home			Exemptions	s for children away	from home	
Marital status	Number	Number	Adjusted	Total inc	ome tax	Number	Number	Adjusted	Total inc	ome tax
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of retums	of exemptions	gross income less deficit	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	<b>45,133,170</b> 27,153,594	80,018,254 52,628,393	3,007,600,411 2,497,236,404	<b>24,330,754</b> 18,905,266	<b>342,974,546</b> 313,780,963	746,595 290,486	9 <b>5</b> 5,356 364,276	50,306,857 27,946,082	557 <b>,380</b> 218,815	5, <b>953,373</b> 3,511,167
Separate returns of married persons, total:	526,294 513,389	775,514 753,733	27,862,466 27,445,378	368,819 361,813	3,439,359 3,425,485	19,277 19,277	27,727 27,727	1,175,222 1,175,222	16,366 16,366	172,866 172,866
Spouse filing	12,905 15,945,068	21,782	417,088 449,180,912	°7,006	*13,875 23,352,874	104,302	127,625	4,608,685	60,469	394,041
Returns of surviving spouses	82,188 1,426,026	125,472 1,982,730	3,764,512 29,556,118	43,652 277,727	334,820 2,066,529	332,530	 435,728	16,576,868	- 261,730	1,875,299

				Exem	ptions for depend	lents-continued				
		Ex	emptions for parer	nts			Exemp	tions for other dep	endents	
Mantal status	Number	Number	Adjusted	Total inc	ome tax	Number	Number	Adjusted	Total inc	come tax
	of retums	of exemptions	gross income less deficit	Number of returns	Amount	of returns	of exemptions	gross income less deficit	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	<b>2,398,364</b> 910,424	<b>2,</b> 77 <b>8,122</b> 1,102,881	<b>126,402,906</b> 73,311,591	1,580,037 651,701	11,581,760 7,620,091	<b>4,179,035</b> 797,377	5,632,660 1,118,994	127,333,998 43,834,581	1,465,618 415,960	6,408,898 2,965,592
Separate returns of marned persons, total:	23,110 23,107	23,110 23,107	945,861 930,565	19,157 19,154	98,547 95,889	28,936 28,936	31,883 31,883	876,837 876,837	17,010 17,010	73,232 73,232
Spouse not filing		*3 1,468,374	*15,297 46,967,008	*3 815,933	*2,658 3,357,170	2,784,913	- 3,735,612	68,889,220	806,024	2,404,543
Returns of surviving spouses	°3 155,753	°3 183,754	*863 5,177,582	°3 93,242	°99 505,853	*999 566,811	*999 745,172	76,350 13,657,010	°999 225,625	*4,824 960,706

<sup>\*</sup>Estimate should be used with caution because of the small number of returns on which it is based.

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

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income (All figures are estimates based on samples-money amounts are in thousands of dollars)

			-	F	All returns with ea	rned income cred	ıt			
Size of adjusted gross income	Number of	Adjusted grass income		alaries vages		mployment ome	l .	eamed me 1		earned e credit
	retums	less deficit	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	22,269,577	325,062,454	19,921,690	291,572,965	4,869,535	28,805,311	22,269,577	320,387,559	22,269,577	40,024,050
No edjusted gross income .	183,223	-4,691,446	96,592	775,334	118,590	315,084	183,223	1,090,418	183,223	172,203
\$1 under \$1,000	321,669	182,704	223,107	272,556	114,651	99,749	321,669	372,363	321,669	57,261
\$1,000 under \$2,000	507,578	771,399	414,979	710,933	117,356	221,413	507,578	932,389	507,578	157,870
\$2,000 under \$3,000	584,435	1,458,868	491,668	1,283,709	132,997	290,456	584,435	1,574,164	584,435	306,264
\$3,000 under \$4,000	762,729	2,672,840	641,643	2,312,757	166,096	422,042	762,729	2,734,800	762,729	533,874
\$4,000 under \$5,000	766,849	3,461,949	664,967	2,968,870	170,194	500,748	766,849	3,469,618	766,849	714,575
\$5,000 under \$6,000	831,425	4,576,536	700,316	3,669,683	208,672	764,691	831,425	4,434,375	831,425	977,040
\$6,000 under \$7,000	909,043	5,903,716	766,242	4,793,324	231,756	952,803	909,043	5,746,127	909,043	1,280,440
\$7,000 under \$8,000	1,166,415	8,762,310	931,932	6,400,400	395,744	2,194,310	1,166,415	8,594,709	1,166,415	1,999,622
\$8,000 under \$9,000	997,574	8,472,914	847,546	6,468,573	269,854	1,544,692	997,574	8,013,265	997,574	1,592,644
\$9,000 under \$10,000	1,055,076	10,040,690	919,600	8,024,019	241,216	1,439,129	1,055,076	9,463,482	1,055,076	1,883,782
\$10,000 under \$11,000	1,193,754	12,561,609	1,025,094	9,558,393	331,798	2,370,425	1,193,754	11,928,818	1,193,754	2,760,821
\$11,000 under \$12,000	951,053	10,906,153	794,795	8,251,539	277,707	2,180,123	951,053	10,431,662	951,053	2,498,995
\$12,000 under \$13,000	645,160	8,057,778	550,649	6,196,978	180,879	1,536,787	645,160	7,742,615	645,160	2,093,394
\$13,000 under \$14,000	676,695	9,135,965	613,069	7,737,792	139,276	1,085,163	676,695	8,822,955	676,695	2,339,489
\$14,000 under \$15,000	669,455	9,695,427	605,374	8,192,677	154,010	1,079,119	669,455	9,271,796	669,455	2,250,073
\$15,000 under \$16,000	701,911	10,891,391	644,227	9,443,715	162,355	1,086,669	701,911	10,530,385	701,911	2,181,641
\$16,000 under \$17,000	626,179	10,335,389	581,985	9,221,708	110,124	770,735	626,179	9,992,443	626,179	1,882,078
\$17,000 under \$18,000	614,379	10,741,812	559,170	9,070,894	107,768	1,221,006	614,379	10,291,900	614,379	1,739,831
\$18,000 under \$19,000	649,276	12,020,572	619,880	10,947,550	104,989	822,151	649,276	11,769,701	649,276	1,698,275
\$19,000 under \$20,000	706,827	13,778,068	674,079	12,548,643	112,671	945,077	706,827	13,493,720	706,827	1,754,854
\$20,000 under \$25,000	3,060,216	68,795,542	2,958,010	63,586,925	435,678	3,326,917	3,060,216	66,913,842	3,060,216	5,905,773
\$25,000 and over	3,688,654	106,530,269	3,596,765	99,135,992	585,154	3,636,019	3,688,654	102,772,011	3,688,654	3,243,249

				All retu	rns with earned in	come creditcon	tinued			
Size of adjusted gross income		d to offset pefore credits		ncome		d to offset er taxes		undable tion	Nontaxab pay a	
	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	2,975,197	767,524	1,200,459	462,262	4,630,477	3,957,021	19,448,355	35,299,505	*10,024	*9,283
No adjusted gross income	•6	*17	•9	*78	97,165	51,319	118,848	120,867	- 1	-
\$1 under \$1,000	←	_			61,336	12,910	268,784	44,351	12,006	*58
\$1,000 under \$2,000	-	_	-	_	110,790	22,602	428,266	135,268	12,006	°42
\$2,000 under \$3,000				-	123,893	28,365	486,897	277,899		-
\$3,000 under \$4,000	-	_	-		171,066	50,077	649,090	483,798		
\$4,000 under \$5,000	-	-		-	168,118	61,519	673,067	653,056	-	-
\$5,000 under \$6,000	-	-			197,427	92,567	722,293	884,473		-
\$6,000 under \$7,000	-			-	223,333	121,214	815,281	1,159,226	-	-
\$7,000 under \$8,000	*12,868	*35	-		395,730	279,173	1,059,050	1,720,414		
\$8,000 under \$9,000	341,743	18,387	*3,668	*232	259,607	170,177	893,645	1,404,081	-	_
\$9,000 under \$10,000	332,095	42,443	168,564	8,200	209,839	179,600	813,768	1,661,740	*2,006	*333
\$10,000 under \$11,000	322,542	22,681	283,652	51,551	281,423	313,550	887,890	2,424,589		
\$11,000 under \$12,000	160,177	4,877	143,314	42,915	263,721	329,799	788,947	2,164,320		-
\$12,000 under \$13,000	*6,971	°1,085	-		180,541	232,239	622,173	1,860,070	*4,006	*8,850
\$13,000 under \$14,000	24,211	4,442	-	-	137,708	191,217	672,567	2,143,830	-	
\$14,000 under \$15,000	30,767	7,427	~	-	135,538	204,098	663,833	2,038,548	- !	-
\$15,000 under \$16,000	37,748	11,632			136,534	192,066	689,938	1,977,943		
\$16,000 under \$17,000	50,597	20,957	*973	*596	107,585	139,059	609,292	1,722,063		••
\$17,000 under \$18,000	47,851	18,549	-	_	115,802	179,381	583,667	1,541,900	-	-
\$18,000 under \$19,000	44,844	19,843			111,061	126,602	626,052	1,551,831		-
\$19,000 under \$20,000	65,748	28,585	-	-	128,952	150,468	667,612	1,575,801	-	-
\$20,000 under \$25,000	496,700	238,915	54,269	14,936	471,567	485,478	2,848,286	5,181,380		
\$25,000 and over	1,000,326	327,650	546,010	343,754	541,742	343,541	2,859,110	2,572,058	-	-

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)

					Returns with no o	ιυalifying children				
Size of adjusted gross income	Number of	Adjusted gross income	EIC s	alaries vages		mployment ome		amed me 1	Total e income	
J	retums	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total,,,,,,	4,689,870	26,535,937	3,759,125	23,130,403	1,368,753	4,395,162	4,689,870	27,525,999	4,689,870	1,023,916
No adjusted gross income	114,830	-1,998,509	51,153	209,198	77,410	141,631	114,830	350,828	114,830	21,290
\$1 under \$1,000	228,235	122,719	137,552	183,168	102,199	64,603	228,235	247,829	228,235	18,573
\$1,000 under \$2,000	321,279	488,312	251,337	427,208	88,652	165,752	321,279	593,002	321,279	42,962
\$2,000 under \$3,000	323,622	812,808	238,512	643,226	115,193	265,713	323,622	908,939	323,622	65,508
\$3,000 under \$4,000	436,420	1,532,408	332,330	1,213,419	131,068	349,736	436,420	1,563,155	436,420	113,982
\$4,000 under \$5,000	407,777	1,840,780	325,620	1,498,513	123,656	335,414	407,777	1,833,927	407,777	130,754
\$5,000 under \$6,000	415,423	2,280,904	324,755	1,742,518	137,572	420,505	415,423	2,163,024	415,423	148,374
\$6,000 under \$7,000	415,531	2,699,002	332,374	2,082,151	124,926	439,535	415,531	2,521,686	415,531	138,605
\$7,000 under \$8,000	453,343	3,399,845	369,848	2,754,441	124,611	576,164	453,343	3,330,606	453,343	131,874
\$8,000 under \$9,000	468,252	3,982,162	397,212	3,050,200	122,134	594,567	468,252	3,644,767	468,252	103,156
\$9,000 under \$10,000	457,692	4,352,088	409,857	3,609,404	97,209	402,345	457,692	4,012,082	457,692	70,825
\$10,000 under \$11,000	395,066	4,148,702	355,248	3,376,851	75,063	436,846	395,066	3,813,697	395,066	30,611
\$11,000 under \$12,000	226,903	2,562,032	213,899	2,181,473	35,427	109,997	226,903	2,291,470	226,903	6,972
\$12,000 under \$13,000	25,498	312,685	19,426	158,633	13,632	92,355	25,498	250,987	25,498	430
\$13,000 under \$14,000			-	_		-		-	!	-
\$14,000 under \$15,000		- 1	-				-	***		-
\$15,000 under \$16,000	_	-	-		_	-	-		-	_
\$16,000 under \$17,000		- 1	_	0.00		- 1	-		- 1	-
\$17,000 under \$18,000	_	-	-					**	-	-
\$18,000 under \$19,000	-	-	-		-	-	-		-	-
\$19,000 under \$20,000	-		-	-				-		-
\$20,000 under \$25,000			-	_		-	-	410	1	-
\$25,000 and over		-	-				-	-	-	

Size of adjusted gross income EIC used to offset tax all other taxes portion  Number of Amount Number of Amount returns returns Returns with no qualifying childrencontinued  EIC used to offset EIC refundable all other taxes portion  Number of Amount Number of Amount Number of returns returns returns returns		
gross income income tax before credits tax all other taxes portion  Number of Amount Number		
gross income income tax before credits tax all other taxes portion  Number of Amount Number	ontaxable	combat
Number of Amount Number of Amount Number of Amount Number of Amount Num	pay amo	ount
	er of	Amount
	ms	
(31) (32) (33) (34) (35) (36) (37) (38) (3	9)	(40)
Total	6,019	*433
No adjusted gross income 63,156 12,079 55,383 9,211	_	_
	2,006	*58
	2,006	*42
\$2,000 under \$3,000		
\$3,000 under \$4,000	_	
\$4,000 under \$5,000	_	
\$5,000 under \$6,000 123,398 39,943 307,015 108,431	_	
\$6,000 under \$7,000		_
\$7,000 under \$8,000	-	
\$8,000 under \$9,000		
	2,006	*333
\$10,000 under \$11,000 306,586 21,254 283,652 51,551 21,024 1,965 91,361 7,393		_
\$11,000 under \$12,000 148,298 2,690 143,314 42,915 17,832 1,169 65,757 3,113		***
\$12,000 under \$13,000 13,593 240 *11,905 *190		
\$13,000 under \$14,000	-	_
\$14,000 under \$15,000		
\$15,000 under \$16,000		444
\$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		4-0
\$25,000 end 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 emounts are in thousands of dollars)

					Returns with one	e qualifying child				
Size of adjusted gross income	Number of	Adjusted gross income		alanes vages		mployment ome	l	eamed		earned e credit
	returns	less deficit	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	8,311,023	130,142,570	7,695,176	118,625,769	1,486,622	8,751,708	8,311,023	127,386,327	8,311,023	14,264,082
No adjusted gross income	32,507	-1,133,526	18,962	186,684	20,704	114,708	32,507	301,392	32,507	52,302
\$1 under \$1,000	49,989	35,437	48,969	35,308	*2,968	*-17	49,989	35,291	49,989	12,066
\$1,000 under \$2,000	122,976	186,570	108,097	183,174	20,055	33,107	122,976	216,280	122,976	70,934
\$2,000 under \$3,000	151,038	376,942	148,204	387,782	10,032	10,408	151,038	398,190	151,038	133,888
\$3,000 under \$4,000	194,582	678,858	182,557	612,878	22,872	72,725	194,582	685,603	194,582	232,379
\$4,000 under \$5,000	214,872	971,157	205,102	895,106	26,424	96,017	214,872	991,123	214,872	326,433
\$5,000 under \$6,000	220,541	1,216,639	195,569	989,234	40,535	198,217	220,541	1,187,451	220,541	402,390
\$6,000 under \$7,000	293,810	1,907,375	247,580	1,529,352	75,869	405,008	293,810	1,934,361	293,810	634,986
\$7,000 under \$8,000	454,369	3,424,436	316,950	1,983,896	221,007	1,405,490	454,369	3,389,387	454,369	1,125,856
\$8,000 under \$9,000	310,820	2,632,626	256,017	1,993,290	97,033	588,663	310,820	2,581,953	310,820	786,035
\$9,000 under \$10,000	318,623	3,030,689	278,464	2,454,773	67,036	408,022	318,623	2,862,795	318,623	787,497
\$10,000 under \$11,000	325,762	3,422,582	299,732	2,866,625	60,782	401,616	325,762	3,268,241	325,762	822,672
\$11,000 under \$12,000	314,510	3,628,565	287,793	3,142,472	67,332	367,317	314,510	3,509,789	314,510	798,747
\$12,000 under \$13,000	298,489	3,732,695	270,241	3,155,294	48,808	474,118	298,489	3,638,262	298,489	758,614
\$13,000 under \$14,000	307,935	4,160,461	293,838	3,738,011	40,090	247,819	307,935	3,985,830	307,935	792,232
\$14,000 under \$15,000	312,165	4,524,775	290,833	4,028,613	55,548	285,491	312,165	4,314,105	312,165	777,493
\$15,000 under \$16,000	372,120	5,787,293	351,122	5,221,167	66,394	373,288	372,120	5,594,455	372,120	873,851
\$16,000 under \$17,000	304,651	5,032,251	291,447	4,655,778	43,984	231,022	304,651	4,886,800	304,651	669,990
\$17,000 under \$18,000	299,813	5,244,028	275,615	4,483,415	45,944	534,120	299,813	5,017,535	299,813	612,076
\$18,000 under \$19,000	317,709	5,881,915	303,314	5,418,911	50,717	370,143	317,709	5,789,054	317,709	598,487
\$19,000 under \$20,000	328,119	6,398,124	309,631	5,762,499	50,508	469,075	328,119	6,231,575	328,119	568,299
\$20,000 under \$25,000	1,463,504	32,959,216	1,428,247	30,963,445	168,284	1,011,115	1,463,504	31,974,560	1,463,504	1,829,281
\$25,000 and over	1,302,117	36,043,462	1,286,894	33,938,063	183,694	654,233	1,302,117	34,592,296	1,302,117	597,574

				Reti	urns with one qua	lifying childconti	nued			
Size of adjusted		to offset		ncome		to offset		undable	Nontaxab	
gross income	income lax b	pefore credits	ta	ЭX	all other	ertaxes	por	tion	pay a	mount
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		retums		returns		returns		returns	
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	1,532,180	551,950	531,551	315,210	1,451,555	1,267,305	7,515,872	12,444,827	*4,006	*8,850
No adjusted gross income	_	_			17,611	19,824	28,960	32,478	_	_
\$1 under \$1,000		_	_		*1.023	*149	49,989	11,917	-	_
\$1,000 under \$2,000	_	_	_		19,740	6,540	122,976	64,394	_	**
\$2,000 under \$3,000	_			_	*8,747	*4,477	151,038	129,412		_
\$3,000 under \$4,000		-	_	-	32,454	12,622	194,582	219,757		
\$4,000 under \$5,000		-	-		27,070	16,533	212,973	309,900	-	
\$5,000 under \$6,000		-	-		42,535	30,454	220,163	371,937		
\$6,000 under \$7,000	-	_	-	-	79,923	65,273	293,810	569,713		
\$7,000 under \$8,000	*973	*4	-	-	225,059	212,062	452,531	913,790	-	_
\$8,000 under \$9,000	*712	*5		_	90,552	93,009	310,312	693,022		-
\$9,000 under \$10,000	-	-	-		63,204	73,585	315,881	713,912	-	-
\$10,000 under \$11,000	°10,984	*1,168	-	-	65,412	67,413	325,602	754,091	-	-
\$11,000 under \$12,000	°11,880	12,186			68,319	64,979	313,550	731,582		-
\$12,000 under \$13,000	*6,971	*1,085	-		52.001	69,683	290,652	687,846	*4,006	*8,850
\$13,000 under \$14,000	23,238	4,148			39,769	42,552	306,828	745,533		-
\$14,000 under \$15,000	28,767	6,541	-	-	48,862	60,950	307,243	710,001	-	-
\$15,000 under \$16,000	35,727	10,615	-	-	51,529	68,670	361,089	794,566		_
\$16,000 under \$17,000	47,625	18,669	<b>1</b> 973	*596	38,073	41,900	292,641	609,421	-	_
\$17,000 under \$18,000	45,830	18,268	-	-	59,825	69,913	271,677	523,894	-	
\$18,000 under \$19,000	37,936	18,358	-		47,805	42,861	299,783	537,267	-	-
\$19,000 under \$20,000	56,772	28,792			51,432	50,230	303,338	491,278		
\$20,000 under \$25,000	444,654	212,192	54,269	14,936	186,712	109,610	1,345,177	1,507,479	-	
\$25,000 and over	780,112	231,920	476,310	299,678	133,898	44,016	745,076	321,638	-	-

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)

				Retur	ns with two or mo	re qualifying child	iren			
Size of adjusted gross income	Number of	Adjusted gross income	EIC s		EIC self-er	mployment	_	earned ome 1		earned e credit
b	retums	less deficit	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	9,268,684	168,383,947	8,467,389	149,816,793	2,014,160	15,658,441	9,268,684	165,475,233	9,268,684	24,736,052
No adjusted gross income	35,886	-1,559,411	26,476	379,453	20,475	58,745	35,886	438,198	35,886	98,611
\$1 under \$1,000	43,446	24,548	36,585	54,080	19,484	*35,163	43,446	89,243	43,446	26,623
\$1,000 under \$2,000	63,323	96,517	55,546	100,552	8,648	22,554	63,323	123,106	63,323	43,974
\$2,000 under \$3,000	109,775	269,118	104,953	252,700	*7,772	*14,335	109,775	267,034	109,775	106,868
\$3,000 under \$4,000	131,727	461,574	126,755	486,460	12,156	-418	131,727	486,042	131,727	187,513
\$4,000 under \$5,000	144,200	650,012	134,245	575,250	20,114	69,317	144,200	644,567	144,200	257,388
\$5,000 under \$6,000	195,461	1,078,993	179,993	937,931	30,564	145,969	195,461	1,083,900	195,461	426,276
\$6,000 under \$7,000	199,701	1,297,339	186,288	1,181,821	30,960	108,259	199,701	1,290,080	199,701	506,849
\$7,000 under \$8,000	258,703	1,938,029	245,134	1,662,062	50,126	212,655	258,703	1,874,717	258,703	741,892
\$8,000 under \$9,000	218,502	1,858,125	194,316	1,425,083	50,687	361,462	218,502	1,786,545	218,502	703,453
\$9,000 under \$10,000	278,762	2,657,913	231,279	1,959,843	76,972	628,762	278,762	2,588,605	278,762	1,025,460
\$10,000 under \$11,000	472,927	4,990,325	370,114	3,314,917	195,953	1,531,963	472,927	4,846,881	472,927	1,907,537
\$11,000 under \$12,000	409,640	4,715,557	293,103	2,927,594	174,948	1,702,810	409,640	4,630,403	409,640	1,693,277
\$12,000 under \$13,000	321,174	4,012,399	260,983	2,883,052	118,439	970,314	321,174	3,853,366	321,174	1,334,350
\$13,000 under \$14,000	368,759	4,975,503	319,231	3,999,781	99,186	837,344	368,759	4,837,126	368,759	1,547,257
\$14,000 under \$15,000	357,290	5,170,652	314,541	4,164,064	98,462	793,627	357,290	4,957,692	357,290	1,472,581
\$15,000 under \$16,000	329,791	5,104,098	293,105	4,222,549	95,961	713,381	329,791	4,935,930	329,791	1,307,790
\$16,000 under \$17,000	321,528	5,303,138	290,538	4,565,931	66,139	539,713	321,528	5,105,643	321,528	1,212,089
\$17,000 under \$18,000	314,566	5,497,784	283,555	4,587,479	61,824	686,886	314,566	5,274,365	314,566	1,127,755
\$18,000 under \$19,000	331,567	6,138,657	316,566	5,528,639	54,273	452,008	331,567	5,980,647	331,567	1,099,788
\$19,000 under \$20,000	378,708	7,379,944	364,448	6,786,143	62,162	476,002	378,708	7,262,145	378,708	1,186,555
\$20,000 under \$25,000	1,596,712	35,836,326	1,529,764	32,623,480	267,394	2,315,802	1,596,712	34,939,283	1,596,712	4,076,493
\$25,000 and over	2,386,537	70,486,807	2,309,871	65,197,929	401,460	2,981,786	2,386,537	68,179,715	2,386,537	2,645,675

				Returns wi	th two or more qu	alifying children-	continued			
Size of adjusted gross income		I to offset before credits	Total ii ta			l to offset er taxes	l	undable tion	Nontaxabl pay ar	
	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	308,113	131,358	89,710	44,153	2,045,212	2,434,865	8,864,513	22,169,829		-
No adjusted gross income	*9	*17	*9	•78	16,398	19,416	34,504	79,178		
\$1 under \$1,000					<b>16,489</b>	°5,234	43,446	21,389		**
\$1,000 under \$2,000	-	44	-	-	9,194	3,522	62,942	40,452	-	-
\$2,000 under \$3,000					*7,826	*2,276	109,775	104,592		**
\$3,000 under \$4,000	-	***		-	11,855	5,210	131,727	182,303		-
\$4,000 under \$5,000	-				22,731	11,016	144,200	246,372		**
\$5,000 under \$6,000					31,494	22,171	195,115	404,105	-	
\$6,000 under \$7,000	-			_	33,953	22,587	199,701	484,262	-	***
\$7,000 under \$8,000	-	- !		**	51,614	36,993	258,318	704,898	-	
\$8,000 under \$9,000	*2,022	*194		_	56,636	56,547	218,340	646,712	}	***
\$9,000 under \$10,000	*2,979	<b>1</b> 390		-	80,936	98,546	278,756	926,525	-	
\$10,000 under \$11,000	*4,972	*260			194,988	244,172	470,927	1,663,106	***	-
\$11,000 under \$12,000	**	**			177,569	263,652	409,640	1,429,626		
\$12,000 under \$13,000	- 1	-	_	**	114,947	162,315	319,616	1,172,035		**
\$13,000 under \$14,000	*973	*295			97,939	148,666	365,739	1,398,297		pre
\$14,000 under \$15,000	*2,000	*886	-	••	86,676	143,148	356,590	1,328,547		_
\$15,000 under \$16,000	*2,022	*1,017		-	85,005	123,396	328,849	1,183,377	-	
\$16,000 under \$17,000	*2,972	*2,288	- 1		69,511	97,159	316,652	1,112,642		***
\$17,000 under \$18,000	*2,022	*281			55,977	109,468	311,990	1,018,006		0.0
\$18,000 under \$19,000	*6,908	*1,484		-	63,256	83,740	326,268	1,014,564		
\$19,000 under \$20,000	*8,976	*1,794	-		77,519	100,238	364,274	1,084,523		-
\$20,000 under \$25,000	52,046	26,724		-	284,855	375,868	1,503,109	3,673,901		-
\$25,000 end over	220,214	95,730	69,700	44,076	407,844	299,525	2,114,034	2,250,420	~~	••

<sup>\*</sup> 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

<sup>\*\*</sup> Data combined to avoid disclosure of information for specific taxpayers.

<sup>1</sup> For pnor year returns, EIC earned income includes Nontaxable earned income

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 emounts are in thousands of dollars, except where otherwise indicated]

size of admisted gross income	Number of	Adjusted	Modified	regular tax computation	computation	generated	ated	due to	special computa	special computation		
	retums	gross income	taxable income	Number of refums	Amount	Number of returns	Amount	alternative	Number of retums	Amount	Number of retums	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
Returns with regular tax computation only Total	80 946 124	3 750 901 911	2.384.398.836	80.944.402	383,230,289	80.946.124	383.068.983		-6.914	*78.824	1.040.101	2.369.901
Under \$5,000	354,057	1,041,665	178,389	354,057	17,824	354,057	17,824	•	1	1	1	1
\$5,000 under \$10,000	4,183,091	32,999,736	7,125,162	4,183,091	713,487	4,183,091	713,487	1	1 1	1 1	-071	-170
\$15,000 under \$20,000	7,897,196	139,044,341	54,005,591	7,897,196	5,944,174	7,897,196	5,944,143		.2.000	*1,322	ì	2 1
\$20,000 under \$25,000	8,058,258	181,108,631	80,683,495	8,058,258	9,474,192	8,058,258	9,473,729	1	1	ı	, e	1 0 0 5 5
\$25,000 under \$30,000	7,320,695	200,804,517	236 475 740	11 936 618	30 101 945	11,938,340	30,104,975	1 1	-2.974	*42.865	1,318	.45
\$40,000 under \$50,000	8,732,922	390,408,171	241,436,237	8,732,922	33,367,725	8,732,922	33,366,399	1	1	1	7,494	4,491
\$50,000 under \$75,000	13,825,744	847,675,826	556,206,324	13,825,744	81,607,794	13,825,744	81,599,369	ı	-939	.1,023	66,855	58,604
\$75,000 under \$100,000	4,991,827	638,625,971	470,192,352	4,991,827	88,038,103	4,991,827	88,003,336	1 1	666.	*33,282	498,113	771,237
\$200,000 under \$500,000	592,065	160,891,270	131,775,270	592,065	33,135,773	592,065	33,076,409	ı	1	1	346,244	1,263,714
\$500,000 under \$1,000,000	56,095	37,320,149	32,672,797	56,095	10,099,552	56,095	10,080,698	1 :	8	1 1	9,991	96,501 7 690
\$1,500,000 under \$2,000,000	3,593	6,181,575	5,430,223	3,593	1,821,791	3,593	1,815,909	1	٠.	*332	215	989'9
\$2,000,000 under \$5,000,000	4,327	12,490,140	11,236,190	4,327	3,850,317	4,327	3,830,670	1	1	ı	149	10,184
\$5,000,000 under \$10,000,000 \$10,000,000 or more	253	4,450,958	4,028,894	253	1,394,976	253	1,594,841	1 1	1 1	1 1		3,883
Returns with Form 8615								,				
Total Total	111 617	1 459 382	1 406 719	111 617	285.867	111.617	289.640	3.773	t	ı	5.184	4.454
000	10,111	201,202,304	000001	10,11	787 48	65.681	20.127	5 343		: 1	1	1
\$5.000 under \$10.000.	16,315	119.974	98,508	16,315	10.950	16,315	16,670	5,721	1 1	1 1	1	1
\$10,000 under \$15,000	050'6.	116,762	111,239	.9,020	12,260	.9,020	15,358	.3,097	1	1	1,923	*380
\$15,000 under \$20,000	6,817	117,978	103,280	6,817	13,172	6,817	.21 36A	5,830	1 1	1 1	L/R.	561
\$25,000 under \$30,000	1,923	.50,546	47,477	1,923	6,438	1,923	11,427	*4,990	1 1	1	1	1
\$30,000 under \$40,000.	1,906	•64,021	*60,430	1,906	960'6,	1,906	*13,406	*4,310	ı	1	1	1 3
\$50,000 under \$75,000	*4,094	*242,576	-219,437	*4,094	*41,513	*4,094	*48,900	*7,387	1 1	1 1	*2,225	*3,410
\$75,000 under \$100,000	1	1	1	1	1	1	1 8	1 5	1	1	ı	1
\$100,000 under \$200,000	*41 *862	5,559	5,276	-41	.69 347	.862	75,095	-583	1 1	1 1	1 1	1 1
\$500,000 under \$1,000,000.	.41	*34,019	*31,096	*41	10,092	*41	4,784	-5,308	ı	1	*41	*202
\$1,000,000 under \$1,500,000	-17 -0*	*23,752	.23,542	71.	*7,924	17	*3,923	-4,001	1 1	1 (	P 1	84.
\$2,000,000 under \$5,000,000	38.	.96,730	197,041	98.	*31,588	38.	14,588	-17,001	1	ı	*15	260
\$5,000,000 under \$10,000,000	16	116,381	148,603	16	40,047	16	27,862	-12,185	1 1	1 3	: 1	: 1
Returns with Schedule D												
tax computation									,			
Total	20,374,141	2,721,828,421	1,774,188,675	20,374,141	537,893,884	20,374,141	472,303,099	-65,590,785	2,841	2,987	1,967,767	0,1771,9
Under \$5,000	93,317	257,273	59,128	93,317	11,038	93,317	8,463	-2,575	1 1	1 1	1 1	] 1
\$10,000 under \$15,000	463,203	5,873,991	1,454,185	463,203	203,863	463,203	174,835	-29,028	ı	ŧ	1	1
\$15,000 under \$20,000	628,433	11,097,708	3,458,124	628,433	476,315	628,433	412,646	-63,569	1 1	1 1	-447	936
\$20,000 under \$20,000.	798.930	22,070,693	9,527.067	798,930	1,334,828	798.930	1,211,353	-123,475	1 1	1	6.	15
\$30,000 under \$40,000	1,622,307	56,514,137	28,375,568	1,622,307	3,980,670	1,622,307	3,687,066	-293,604	1 1	1 0	.239	.40
\$40,000 under \$50,000	1,701,120	76,835,093	43,132,470	1,701,120	6,671,410 25,616,195	1,701,120	6,205,803	-1.450.807	.681	383	18,427	34,928
\$75,000 under \$100,000	3,150,793	273,044,891	180,232,711	3,150,793	31,468,075	3,150,793	29,856,581	-1,611,494	-83	.370	40,966	53,420
\$100,000 under \$200,000	4,640,389	635,758,733	434,316,680	4,640,389	94,786,835	4,640,389	89,389,627	-5,397,207	1,137	*4,504	583,212	1,198,299
\$200,000 under \$500,000 \$500,000 under \$1,000,000	1,705,544	243 842 419	356,648,409	359.479	109,518,743	1,705,544	59,591,934	-9,920,709	n 1	107	124.878	1,312,429
\$1,000,000 under \$1,500,000	88,621	107,060,081	73,261,046	88,621	31,865,533	88,621	27,257,294	4,608,239	1	1	19,474	348,450
\$1,500,000 under \$2,000,000	38,681	66,666,733	105 828 373	38,681	20,328,653	38,681	17,242,660	-3,085,992	1 60	1 420	9,477	332.706
\$5,000,000 under \$10,000,000	13,331	90,977,638	54,399,545	13,331	28,969,078	13,331	23,182,633	-5,786,445	)	. '	2,061	148,083
\$10,000,000 or more	8,017	196,102,840	100,188,358	8,017	62,279,778	8,017	46,780,761	-15,499,016	:	:	1,198	269,928

Table 3.1--Returns with Modified Taxable Income 1: 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—m

amounts are in thousands of dollars, except where otherwise indicated]

The control of the co	Type of tax computation by size of adjusted gross income Returns with regular tax											
Section   Sect	size of adjusted gross income	Number		Number		Number		Number		As a per	centage of	Average
Column   C	Returns with regular tax	of retums	Amount	of retums	Amount	of retums	Amount	of returns	Amount	Modified taxable income	Adjusted gross income	income tax (dollars)
Comparison of the comparison		(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
1,000,000,000,000,000,000,000,000,000,0		6	0 0 0 0 0 0 0 0 0 0 0	000	9	6	200	000	9		ć	000
1,12,20,000   1,12,20,000	15	80,946,124	385,517,708	32,939,193	38,717,213	353.977	346,806,495	353,977	346,806,515 17,737	0 0 0	9.2	4,484
Fig. 2000   Fig.	\$5,000 under \$10,000	4,183,091		826,967	78,561	3,533,623	634,926	3,533,623	634,926	8.9	19	152
Control 1900   Cont	\$10,000 under \$15,000	6,102,723	2,643,151	1,679,605	338,496	5,128,604	2,304,654	5,128,604	2,304,654	80 0	3.0	378
1,009.30   1,009.30	\$15,000 under \$20,000	8.058.258	9,473,729	3.853.789	2.278.200	5,211,380	7,195,529	5.211.380	7,195,529	n 0	4.0	893
1882.24   1882	\$25,000 under \$30,000.	7,320,695	12,354,988	3,196,310	2,781,640	5,093,519	9,573,349	5,093,519	9,573,349	9.4	48	1,308
Second Color   Seco	\$30,000 under \$40,000	11,938,340	30,147,885	4,981,181	5,355,549	9,718,382	24,792,335	9,718,382	24,792,335	10.5	0.0	2,077
Control   Cont		8,732,922	33,370,890	3,781,330	5,142,360	7,833,425	28,228,530	7,833,425	28,228,530	11.7	7.5	3,232
Control Stocks	\$20,000 under \$75,000	6.874.978	64 082 246	3 430 342	6.514.179	6 833.834	57,568,067	6.833.834	57.568.067	14.0	2.6	8,374
Control Storonom   S	\$100,000 under \$200,000	4,991,827	88,807,856	1,855,580	2,960,344	4,987,776	85,847,511	4.987,776	85,847,511	18.3	13.4	17,198
Control   Cont	\$200,000 under \$500,000	592,065	34,340,124	83,218	476,014	591,905	33,864,110	591,905	33,864,110	25.7	21.0	57,197
Control   Cont	\$500,000 under \$1,000,000	56,095	10,177,199	12,439	186,875	56,075	9,990,324	56,075	9,990,338	30.6	200	178,097
Control station         4.377         3.86 (58.4)         1.255         1.89 77         4.377         3.70 070         4.377         3.70	\$1,000,000 under \$1,500,000	3,593	1 822 926	726	51 674	3,592	1.771.252	3.592	1,771,252	32.6	28.7	492,973
Factor   F	\$2,000,000 under \$5,000,000	4,327	3,840,854	1,255	130,778	4,327	3,710,076	4,327	3,710,082	33.0	29.7	857,426
Current Strong         115,1366         20,000         116,1366         232,77         236,145,451         235         14,414,451         235         14,414,451         235         14,414,451         235         14,414,451         235         14,414,451         235         14,414,451         235         14,414,451         235         14,414,451         235         14,414,451         235         14,414,451         235         14,414,451         235         14,414,451         235         14,414,451         235         14,414,451         235         14,414,451         235         14,414,414,451         235         14,414,414,451         23,414,414,414,414,441,441,441,441,441,44	\$5,000,000 under \$10,000,000	663	1,396,839	212	32,223	663	1,364,616	663	1,364,616	33.9	30.7	2,058,244
Control Cont	\$10,000,000 or more	253	1,513,668	80	32,217	253	1,481,451	253	1,481,451	34.2	30,5	5,855,538
Column   C	Keturns with Form 8015											
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		111.617	294.094	33.071	2.796	110,646	291,298	110,646	291,298	20.7	18.7	2,610
16.315         16.376         16.377         17.346         16.377         17.346         16.377         17.346         16.377         17.346         17.347         17.346         17.347         17.346         17.347         17.346         17.347         17.346         17.347         17.346         17.347         17.346         17.347         17.346         17.347         17.346         17.347         17.346         17.347         17.346         17.347         17.346         17.347         17.347         17.346         17.347         17.346         17.347         17.347         17.347         17.347         17.347         17.346         17.347         17.346         17.347         17.347         17.346         17.346         17.346         17.346         17.346         17.346         17.346         17.346         17.346         17.346         17.346         17.346         17.346         17.346         17.346         17.346         17.346         17.346         17.346<	5,000	65,681	20,127	17,070	885	64,710	19.242	64,710	19,242	17.0	9.5	293
19.00         6.870         19.53         3.13         9.20         9.620         15.646         9.620         115.446         14.1	\$5,000 under \$10,000	16,315	16,670	.5,750	.255	16,315	16,416	16,315	16,416	16.7	13.7	1,006
Composition         4.817         2.815         2.815         19.0         4.817         2.817	\$10,000 under \$15,000	.9,020	*15,738	-3,129	-92	•9,020	15,646	*9,020	15,646	14.1	13.4	1,735
9 55 000         1,122 0         1,122 0         1,92 0         1,122 0         1,92 0         1,147 0         1,92 0         1,147 0         2,2 0<	\$15,000 under \$20,000.	6.817	19,155	2,875	05.	76,817	19,104	718'9.	19,104	*24.2	7.01.	2,802
er \$50,000         '13,406	\$25,000 under \$30,000.	1.923	*11.427	*952	01.	1.923	11,417	1,923	11,417	-24.0	-22.6	.5,937
Extrocologo         4,094         '52,210         '366         '36         '36         '36         '36         '4,094         '32,275         '4,094         '32,275         '37,1         (X)         <	\$30,000 under \$40,000	•1,906	*13,406	1	ı	-1,906	*13,406	1,906	.13,406	.22.2	•20.9	.7,034
4.08         4.08 <th< td=""><td>\$40,000 under \$50,000</td><td>1 00 1</td><td>1 0</td><td>1 9300</td><td>1 900</td><td>1 700 7</td><td></td><td>1 00 1</td><td>- 629 275</td><td>(×);</td><td>(X)</td><td>-12 769</td></th<>	\$40,000 under \$50,000	1 00 1	1 0	1 9300	1 900	1 700 7		1 00 1	- 629 275	(×);	(X)	-12 769
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		4,084	016,26	9 1	200 1	#60'#	27,20	r i	72,20	0.53 (×)	? X	
Total control c	d	-41	1,838	I	1	.41	*1,838	*41	*1,838	34.8	*33.1	*44,829
17   3,900   17   3,900   18   19   19   19   19   19   19   19		-862	.67,095	1	1	*862	*67,095	.862	-67,095	-27.7	.27.2	•77,836
1,329	: 0	41	4,986	t ç	1 4	141	4,986	14.	4,960	16.0	16.7	*233.176
14770   14771   124   1382   14771   124   1382   14770   152   152   14770   152	\$1,000,000 under \$1,000,000	- 60	3 294	0 1	PI	- 00	3,294	. 00	3,294	19.9	19.9	.411,750
1.382   1.6   27,939   13   1.382   16   26,557   16   26,557   17.9   22.8	\$2,000,000 under \$5,000,000	.38	*14,771	*24	*62	*38	-14,710	.38	*14,710	*15.2	*15.2	*387,105
taturns with Schedule D  tax computation  20,374,141  481,480,277  240,585	\$5,000,000 under \$10,000,000	16	27,939	13	1,382	16	26,557	16	26,557	17.9	22 8	1,659,813
Handle of the computation         20,374,141         481,480,277         8,266,826         13,252,869         19,703,258         468,227,307         19,703,258         468,227,761         26.4         17,22           1 state of the computation         20,374,141         481,480,277         11,717         202         20,966         48,296         48,296         48,296         14,00         32           1 state of the computation         463,203         11,717         202         20,966         48,296         11,90         276         14,00         32           1 state of the computation         463,203         10,113         2,22,33         26,603         48,289         11,9         2.7           1 state of the computation         463,203         10,113         2,203         46,260         15,902         48,289         11,9         2.7           1 state of the computation         10,90         10,00         10,00         10,00         11,00 <t< td=""><td>\$10,000,000 or more</td><td>ı</td><td>1</td><td>ı</td><td>t</td><td>ı</td><td>t</td><td>1</td><td>1</td><td>(x)</td><td>ξ</td><td>I</td></t<>	\$10,000,000 or more	ı	1	ı	t	ı	t	1	1	(x)	ξ	I
20,374,141         481,480,277         8,266,826         13,252,969         19,703,258         468,227,707         19,703,258         468,227,707         19,703,258         468,227,707         19,703,258         468,227,707         17,7         20,374,141         481,480,277         17,77         20,206         8,266         8,266         8,266         14,0         3,2         14,0         3,2         14,0         3,2         14,0         3,2         14,0         3,2         14,0         3,2         14,0         3,2         14,0         3,2         2,0         14,0         3,2         2,0         14,0         3,2         2,0         14,0         3,2         2,0         14,0         3,2         2,0         14,0         3,2         2,0         14,0         3,0         14,0         3,0         14,0         3,0         14,0         3,0         14,0         3,0         14,0         3,0 <th< td=""><td>tax computation</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	tax computation											
0.0         446.3         11/77         2.20         6.661         2.20         6.661         2.20         6.661         2.20         6.661         2.32         2.60         3.2         46.289         11.70         3.2           15.10.000         46.3.505         46.3.60         151.000         46.289         16.60         16.500         151.000         10.5         2.7           15.5000         628.43         174.835         16.61         2.20.33         46.500         151.902         10.5         3.4           15.5000         628.43         174.358         2.66.53         68.263         46.289         10.65.27         11.3         4.1           17.5000         1.21.368         2.66.58         1.66.52         65.44.53         65.167         11.3         4.1           1.62.307         1.21.368         2.26.50         3.3.455         1.66.23         65.44.532         11.3         4.1           1.701.20         6.218.809         1.67.141         6.218.808         3.34.556         1.43.368         3.356.651         11.2         4.1           1.702.300         4.518.800         1.67.143         6.218.809         3.14.414         6.544.532         1.43.88         1.143.88         1.143.88		20,374,141	481,480,277	8,266,826	13,252,969	19,703,258	468,227,307	19,703,258	468,227,761	26.4	17.2	22,981
4240,585         50,615         42,625         48,289         42,620         48,289         42,620         48,289         42,620         48,289         42,620         48,289         41,630         11.9         2.7           628,433         719,430         726,934         49,362         65,167         68,263         105         11.3         24           708,244         719,430         226,667         68,268         106,167         68,268         106,527         11.3         41           1,622,307         3,687,106         522,660         331,456         1,483,688         3,356,551         11.8         41         11.3         41           1,622,307         3,687,106         522,660         331,456         1,483,688         3,356,551         11.8         41         11.8         41         11.8         41 <td< td=""><td>Under \$5,000</td><td>93,317</td><td>8,463</td><td>11,717</td><td>-202</td><td>92,966</td><td>8,262</td><td>92,966</td><td>8,262</td><td>14.0</td><td>3.2</td><td>88</td></td<>	Under \$5,000	93,317	8,463	11,717	-202	92,966	8,262	92,966	8,262	14.0	3.2	88
C28,433         415,625         168,344         40,382         576,025         344,220         576,025         364,220         10.5         3.3           709,244         719,430         226,037         68,283         651,167         665,167         665,285         651,167         11.3         41           709,244         719,430         226,660         331,455         1,661,167         665,267         165,27         11.3         41           1,622,307         3,687,106         522,660         331,455         1,681,167         11.8         41         11.3         41           4,656,380         1,677,170         522,660         37,277         1,597,838         5,645,522         11.8         59         11.8         7.3           4,656,380         2,21,880         1,677,332         22,198,265         1,697,838         3,494,549         1,697,838         1,11         7.3           4,666,380         2,20,1037         1,609,578         2,143,069         3,124,104         27,767,302         3,124,104         27,767,302         3,124,104         27,767,302         3,124,104         27,767,302         3,124,104         27,767,302         3,124,104         27,767,302         3,124,104         27,767,302         3,124,104 <td< td=""><td>\$5,000 under \$10,000</td><td>240,585</td><td>50,611</td><td>120,661</td><td>2,322</td><td>226,032</td><td>151 002</td><td>416 500</td><td>151 902</td><td>10.5</td><td>2.6</td><td>328</td></td<>	\$5,000 under \$10,000	240,585	50,611	120,661	2,322	226,032	151 002	416 500	151 902	10.5	2.6	328
709,244         719,430         205,057         68,053         65,167         635,355         651,167         63,355         651,167         113         41           1,622,307         3,687,106         264,598         146,141         695,588         1,065,27         1167         112         48           1,622,307         3,687,106         252,660         331,458         1,467,140         267,277         1,597,838         5,645,52         1,587,888         1,565,627         118         48           1,707,120         6,218,809         672,908         3,742,104         2,74277         1,597,838         5,644,522         1,597,888         3,564,522         118         6,64,522         118         7,3           4,605,300         2,6200,700         1,677,470         2,002,434         2,002,434         2,014,626         3,124,104         27,767,302         3,124,104         27,767,302         1,124,108,254         4,638,530         88,445,449         4,767,302         1,13         1,143,883         1,144,144         1,143,883         1,144,444,449         27,767,302         20,4         1,142         88           5,548         0,003,868         2,003,821         1,143,883         1,106,227         1,143,883         1,106,284         2,003,821	\$15,000 under \$20,000	628,433	413,582	168,344	49,362	576,025	364,220	576,025	364,220	10.5	3.3	580
798 330         1211 368         264 588         146,441         695,688         1,065,277         162,277         112         4,8           1,622,307         1,687,100         522,660         331,455         1,483,688         3,355,651         1,483,688         3,355,651         111         5           4,056,360         2,21,80         5,644,522         1,597,838         5,644,522         131         7         3           4,056,360         2,21,80         5         2,188,265         3,124,104         2,7167,302         3,124,104         1,717,302         1,188,625         142         18         6           4,640,389         90,592,371         1,207,732         2,097,882         2,648,530         1,705,286         103,722,495         10,2         10,2           8,647         90,594         1,143,883         1,705,286         103,722,495         1,705,286         103,722,495         20,4         13           1,705,544         104,876,378         2,048,882         3,564,539         1,705,286         103,722,495         20,4         13           1,705,544         104,876,378         2,64,545         8,69,73         1,705,286         103,722,495         20,4         20         20           1,705,544	\$20,000 under \$25,000	709,244	719,430	205,057	68,263	633,535	651,167	633,535	651,167	113	4 1	918
1,622,307         3,681,105         522,560         53,7455         1,483,088         3,535,651         1,483,088         3,535,651         1,183,088         3,535,651         1,183,088         3,535,651         1,183,088         3,535,651         1,183,088         3,535,651         1,183,088         3,535,651         1,183,088         1,183,088         3,535,651         1,183,088         1,	\$25,000 under \$30,000	798,930	1,211,368	264,598	146,141	695,588	1,065,227	695,588	1.065,227	11.2	80.0	1,333
4,107,112         2,000,000         1,667,140         2,002,444         3,993,328         22,198,265         3,993,328         22,198,265         142         88           3,105,933         24,200,000         1,667,140         2,002,444         3,993,328         22,198,265         1,62         164         102           3,105,934         24,506,244         1,605,360         2,143,069         3,144,140         2,7767,302         154         102         102           1,705,344         104,876,378         705,581         1,705,286         103,722,495         204,454         207         204         139           8,621         27,657,44         143,886         203,821         1,705,286         103,722,495         289,642         29,891,342         289         20,7           38,647         60,903,866         203,821         1,705,286         103,722,495         27,051,287         36,981,342         34,3         25,3           38,647         1,705,286         20,000,444         27,051,287         38,679         17,052,087         36,9         36,9         36,9         36,9         36,9         36,9         36,9         36,9         36,9         36,9         36,9         36,9         36,9         36,9         36,9	\$30,000 under \$40,000.	1.622,307	3,687,106	522,660	331,455	1,483,588	5,355,651	1,463,066	5,644,532	13.1	7.3	3.318
3.150.793         2.9.910.371         1.509.578         2.143.069         3.124.104         2.7767.302         3.124.104         2.7767.302         1.54.104         1.02.07.000         1.02         1.03         1.02         1.03	\$50,000 under \$75,000	4 056 360	24 200 700	1 667.140	2.002.434	3.949.328	22.198.265	3.949,328	22,198,265	14.2	88	5,472
4640,389 90,592,431 2,021,743 2,097,782 4638,530 88,444,549 1,052,86 103,732,495 20.4 13.9 13.9 1705,544 104,876,376 203,821 1,143,883 1,705,286 1,705,286 1,705,286 1,705,286 203,821 1,012,526 359,422 59,891,342 59,801,342 203,821 1,012,526 359,422 59,891,342 359,422 59,891,342 203,821 1,012,526 35,488 18,603 2,705,784 2,705,786 1,705	\$75,000 under \$100,000.	3,150,793	29,910,371	1,509,578	2,143,069	3,124,104	27,767,302	3,124,104	27,767,302	154	10.2	8,813
1,705,544 104,876,378 705,581 1,743,883 1,705,286 103,722,495 1,705,286 20,903,86 20,9	\$100,000 under \$200,000	4,640,389	90,592,431	2,021,743	2,097,882	4,638,530	88,494,549	4,638,530	88,494,549	20.4	13.9	19,071
38.681 17.417.762 24.600 365.711 88.673 17.052.051 38.07 25.56 5.784 42.1905.72 55.784 42.1905.72 55.784 42.1905.72 55.784 42.1905.72 56.895 13.331 22.3307.16 6.259 1.253.002 8.017 45.797.839 8.017 45.798.21 45.79 8.017 45.798.21 45.79 8.017 45.798.21 45.79 8.017 45.798.21 45.79 8.017 45.798.21 45.7 23.4	\$200,000 under \$500,000	1,705,544	104,876,378	705,581	1,143,883	1,705,286	103,732,495	1,705,286	50 801 342	289	20.7	166 606
38,681         17,417.762         24,600         365,711         38,679         17,052,051         38,679         17,052,053         38,079         25,784         27,052,059         38,07         25,6           55,784         43,107,262         37,804         916,690         55,784         42,190,572         55,784         42,190,572         39,9         25,5           13,331         23,330,716         9,872         56,836         13,331         22,762,36         13,331         22,762,420         41,8         25,5           8,017         47,050,841         6,259         1,253,002         8,017         45,798,221         45,7         23,4	\$1,000,000 under \$1,500,000	88.621	27.605.744	54.370	554,458	88,603	27,051,287	88,603	27,051,287	369	25.3	305,247
55.788 43.107.262 37.804 916.680 55.784 42.1905.72 42.1905.72 39.9 25.5 13.331 22.32.42.4 42.1905.72 39.9 25.5 13.331 22.32.4 418 25.5 13.331 45.790.839 8.017 45.790.831 45.790.831 8.017 8.017 8	\$1,500,000 under \$2,000,000	38,681	17,417,762	24.600	365,711	38,679	17,052,051	38,679	17,052,059	38.0	25.6	440,838
13,331 2,309,716 9,072 900,300 13,331 2,727,339 13,331 45,789,22 45,7 23,4 8,017 47,050,841 6,259 1,253,002 8,017 45,797,839 8,017 45,797,839 45,7 23,4	\$2,000,000 under \$5,000,000	55,788	43,107,262	37,804	916,690	55,784	42,190,572	55,784	42,190,572	39.9	25.5	1 707 480
	\$30,000,000 under \$10,000,000 \$10,000,000 or more	8.017	47.050.841	9,072	1,253,002	8,017	45,797,839	8,017	45,798,221	45.7	23.4	5,712,638

Esumare should be used with cauton due to the small number of sample

"Data combined to avoid disclosure of information for specific taxpayers."

"See section 4 for the definition of modified taxable income

(X) Percentage not computed

NOTE: Datait may not add to notate because of munificor.

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

Size of adjusted gross income				1					
Size of adjusted gross income		Total			Under 5 percent			5 under 7 percent	
	Number of returns	Adjusted gross income fess deficit	Total income tax	Number of retums	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
All refums	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)
Total	89.406.664	6.265.500.376	831.976.333	26.208.258	794.573.576	23.108.558	12.557.634	538 778.150	32.550.588
	1,062,803	-4,493,686	141,139	641,947	1,711,134	25,677	65,084	165,847	9,933
\$5,000 under \$10,000	3,883,897	29,879,127	713,105	3,726,010	28,502,505	620,947	105,073	985,908	51,524
\$10.000 under \$15,000	5,672,789	70,632,129	2,491,501	4,870,100	60,920,732	1,869,200	635,256	7,374,867	434,873
\$15,000 under \$20,000	6,143,870	107,820,415	5,218,299	2,549,187	43,990,280	1,151,599	2,978,851	52,430,802	3,172,994
\$20,000 under \$25,000	5,932,734	133,257,467	7,894,860	2,061,822	46,276,232	1,130,293	624,431	13,932,489	864,078
\$25,000 under \$30,000	5,850,586	160,970,887	10,675,322	2,084,143	57,472,087	1,670,468	484,272	13,298,307	799,534
\$30,000 under \$40,000	11,283,839	392,430,395	28,213,041	3,241,451	111,241,420	3,199,866	2,016,516	71,522,574	4,269,090
\$40,000 under \$50,000	9,467,339	424,493,453	33,915,521	2,268,282	101,599,918	2,715,785	1,377,950	61,399,144	3,732,576
\$50,000 under \$75,000	17,350,625	1,068,699,069	92,955,349	3,514,570	213,688,288	6,550,742	2,595,541	160,859,303	9,645,820
\$/5,000 under \$100,000	10,021,150	4 286 444 024	85,557,202	984,328	82,987,231	2,795,819	1,391,707	118,371,301	7,213,149
\$200 000 or more	3.018.602	1 731 617 145	388 005 462	32,462	18 184 178	470 164	13 830	7 325 957	449 449
Joint returns									
	30 675 430	4 957 433 953	500 000 673	40 544 355	E0E E27 040	44 704 674	E c00 42c	750 050 047	34 730 834
Under \$5,000	95,57,5,423	4,467,453,653	48.368	005,115,01	016,160,600	- 10,150,11	0,000,450	sec'aca'nac	1,130,031
\$5 000 under \$10 000	*17	101	0 000	ı	ı	1	ı	ı	1
\$10,000 under \$15,000	22 049	*30 512	.450	300 6	658 66*	•213			
\$15,000 under \$20,000.	698.016	12.882.604	109.220	697,552	12.873.660	106.360	-1-	*205	-13
\$20,000 under \$25,000	1,086,806	24,400,178	523.031	1.086,774	24,399,522	522,921	3	t	1
\$25,000 under \$30,000	1,133,085	31,241,725	994,708	1,127,070	31,071,791	984,915	*6,012	*169,856	6,779
\$30,000 under \$40,000	2,958,767	103,623,425	4,442,765	1,701,606	58,301,292	1,686,772	1,176,298	42,187,800	2,490,038
\$40,000 under \$50,000	3,748,642	169,064,843	8,820,366	1,625,248	73,046,041	1,866,124	754,735	33,679,523	2,050,617
\$50,000 under \$75,000	10,890,037	680,890,952	46,158,685	3,108,686	189,989,159	5,798,739	2,146,034	134,269,336	8,042,855
\$75,000 under \$100,000	900'690'8	697,440,210	61,250,430	929,301	78,330,002	2,661,309	1,350,992	115,031,806	7,007,351
\$100,000 under \$200,000	8,329,227	1,104,104,981	144,194,087	211,100	25,000,217	820,812	255,803	29,491,978	1,809,504
\$200,000 or more	2,567,415	1,448,222,266	326,266,725	22,024	12,496,327	336,806	9,552	5,219,843	320,674
Single returns									
Total	40,761,460	1,521,854,733	188,768,410	12,311,697	176,885,074	5,234,632	5,324,774	115,615,649	7,023,538
Under \$5,000.	867,770	757,374	88,506	641,947	1,711,134	25,677	65.084	165,847	9,933
\$5,000 under \$10,000	3,821,525	29,344,358	703,518	3,668,544	28,011,407	614,501	100,192	942,398	48,930
\$10,000 under \$15,000	5,417,628	67,334,287	2,406,576	4,631,981	57,859,600	1,799,538	623,888	7,214,753	425,570
\$15,000 under \$20,000	5,003,170	87,197,990	4,811,392	1,548,070	25,839,955	907,355	2,871,663	50,572,317	3,060,885
\$20,000 under \$25,000	4,308,604	96,741,114	6,815,282	653,811	14,617,862	415,906	551,844	12,287,458	766,195
\$25,000 under \$30,000	3,779,944	103,739,027	8.498,140	413,507	11,285,872	334,213	318,240	8,755,291	531,864
\$30,000 under \$40,000	6,142,973	212,871,681	19,783,476	416,993	14,275,051	435,830	436,347	15,086,610	922,595
\$40,000 under \$50,000	4,015,273	179,029,015	19,981,716	155,605	6,920,183	225,976	189,857	8,437,208	514,573
\$50,000 under \$75,000.	4,534,860	272,182,134	36,409,380	117,382	6,908,479	220,841	137,870	8,043,213	488,861
\$75,000 under \$100,000	1,447,278	123,241,484	18,872,027	39,199	3,339,204	96,755	18,226	1,521,467	96,531
\$ 100,000 under \$200,000	1,068,777	140,194,307	24,367,150	17,288	2,280,014	64,240	8,050	1,007,217	60,718
\$200,000 of more	150,555	298,122,802	46,031,248	7,370	3,836,313	93,801	3,515	1,581,870	96,882

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

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

		7 under 10 percent			10 under 12 percent			12 under 15 percent	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All retums									
Total	22,171,043	1,136,739,320	97,557,174	10,225,506	704,270,822	76,794,551	9,406,435	944,948,086	127,858,086
Under \$5,000	19,280	67,280	5,362	*10,785	*39,665	*4,339	.8,900	.29,059	*4,001
\$5,000 under \$10,000	40,390	294,585	24,782	*3,854	-29,939	*3,177	*2,936	*24,632	.3,090
\$10,000 under \$15,000	148,711	2,095,759	155,618	692'6"	*126,587	*14,232	.6,862	*87,144	*11,616
\$15,000 under \$20,000	603,980	11,190,970	862,426	*4,824	*85,843	*9,215	*4,077	•67,929	.8,940
\$20,000 under \$25,000	3,182,367	71,602,836	5,736,804	59,225	1,340,118	139,861	*2,914	*62,578	*8,185
\$25,000 under \$30,000	3,226,941	88,665,023	8,031,029	48,994	1,363,063	147,291	*5,247	*147,098	119,071
\$30,000 under \$40,000.	2,622,076	89,519,315	7,853,941	3,370,605	118,939,366	12,693,155	29,278	1,073,848	139,654
\$40,000 under \$50,000.	2,721,735	122,703,727	10,072,503	296'966	43,998,429	4,879,951	2,068,604	93,204,103	12,256,673
\$50,000 under \$75,000	5,475,444	335,442,679	29,079,595	2,081,212	134,186,400	14,309,021	2,016,032	120,034,276	16,389,057
\$75,000 under \$100,000	2,889,018	248,017,944	21,181,672	2,064,748	177,054,679	19,462,655	1,657,436	148,669,577	19,539,852
\$100,000 under \$200,000.	1,202,877	140,932,139	12,280,087	1,524,965	186,328,712	20,624,389	3,410,473	442,684,211	60,108,178
\$200,000 or more	38,226	26,207,063	2,273,355	49,558	40,778,020	4,507,264	193,677	138,863,632	19,369,769
Joint returns									
Total	9,883,763	734,371,387	62,916,493	4,510,134	450,780,756	49,208,147	4,492,302	628,028,567	84,951,290
Under \$5,000.	1	1	1	1	1	ı	ı	t	ı
\$5,000 under \$10,000	1	ŧ	1	œ	.49	22	1	ı	ı
\$10,000 under \$15,000	t	t	ı	ı	1	ı	ı	1	1
\$15,000 under \$20,000	ı	t	1	1	1	1	•408	*7,935	.978
\$20,000 under \$25,000	1	1	ı	ı	1	ı	ı	ı	ı
\$25,000 under \$30,000	1	1	ı	ı	1	1	1	1	1
\$30,000 under \$40,000.	77,882	3,032,875	217,813	1	1 }	t	9.	•229	29
\$40,000 under \$50,000	1,368,269	62,323,192	4,898,133	œ	*337	-37	-114	4.868	/19.
\$50,000 under \$75,000	4,502,613	278,662,456	24,208,220	1,129,546	77,748,924	8,067,659	2,584	0179,970	23,113
\$75,000 under \$100,000	2,759,320	237,091,782	20,225,828	1,885,181	908,619,101	17,781,483	1,142,527	104,923,909	10,049,091
\$100,000 under \$200,000 \$200,000 or more	31 229	133,533,855	1721.103	39.921	33,463,973	3,706,025	3,188,982	108,239,456	15,089,286
Shirter along									
le 10	10 145 052	304 279 861	26 323 538	4 966 304	208 757 275	22 682 661	4 251.983	260.673.093	35.324.616
Under \$5 000	19 280	67.280	5362	*10.785	-39 665	*4 339	-8.900	*29.059	.4.001
\$5,000 under \$10,000	40.390	294,585	24.782	.3,846	.29,890	-3,172	*2,936	*24,632	.3,090
\$10,000 under \$15,000	143.079	2.019.776	149,896	69.76*	126,587	.14,232	.6,862	*87,144	*11,616
\$15,000 under \$20,000	574,918	10,637,599	819,966	*1,942	*34,339	.3,967	.3,668	966'69.	*7,962
\$20,000 under \$25,000	3,052,016	68,672,301	5,500,260	46,074	1,058,356	109,206	*2,914	*62,578	*8,185
\$25,000 under \$30,000	3,007,954	82,584,474	7,505,797	36,031	1,000,046	106,532	*3,240	*88,517	11,927
\$30,000 under \$40,000	2,053,591	69,250,179	6,216,033	3,218,148	113,594,099	12,119,117	16,958	633,204	80,835
\$40,000 under \$50,000	765,339	33,664,377	2,915,010	903,082	39,755,275	4,426,827	1,982,794	89,358,856	11,755,049
\$50,000 under \$75,000	388.283	22,735,322	1,959,323	610,446	35.676,224	3,963,101	1,698,686	99,715,750	13,687,099
\$75,000 under \$100,000	56,299	4,769,518	416,973	76,350	6,380,772	707,737	344,865	28,934,290	3,991,007
\$100,000 under \$200,000	38,816	4,874,621	412,029	41,944	5,387,504	604,176	149,721	19,193,843	2,612,283
\$200,000 or more	2002	4 709 R30	2000	1000	(71, 17)				((1,1,1)

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

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

Size of deglated ground record and state of the control of the c				-						
(19)         (20)         (23)         (23)         (23)         (23)         (23)         (23)         (24) <th< th=""><th></th><th></th><th>15 under 17 percent</th><th></th><th></th><th>17 under 25 percent</th><th></th><th></th><th>25 under 30 percent</th><th></th></th<>			15 under 17 percent			17 under 25 percent			25 under 30 percent	
1,000   1,00	Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
1911.10		(19)	(20)	(21)	(22)	(23)	(24)	(25)	(36)	(27)
1,11,11,11,11,11,11,11,11,11,11,11,11,1	All returns									
1.52   1.52		3,812,120	534,731,192	85,153,330	4,001,916	944,548,675	192,254,641	589,619	412,832,537	112,966,372
13.856   1.528.767   2.206.8   2.206.9   1.506.8   2.2	Under \$5,000	-971	*3,248	.501	905'9.	*26,155	4,977	1	1 9	1
1.00	\$5,000 under \$10,000	1	1	1 3	4,913	*37,251	*7,902	.698	4,140	1,116
1865   1820   186   187   18	\$10,000 under \$15,000	.971	*13,184	*2,014	.624	12,042	72,916	-41	566	161.
3.2   3.2   3.5	\$15,000 under \$20,000	*952	*18,861	2,910	.67.1	19,334	3,600	796	can'cL_	700.4
227.35 1,529.767 2,20.533 2,50.50 1 20.722,623 3,60.50 96 879.9	\$20,000 under \$25,000	.31	.656	-110	1 \$	1 5	1 0	ı	1	1 1
32,555	\$25,000 under \$30,000	, o	917_	, <del>,</del> ,	77	6/	2	5000	-30 505	8 050
1.588.404 88.666.60 1.7302.651 2880.11 20.732.652 3.659.00 1714.43.74 1714.652 16.60.058 17.30 47.74.652 17.30	#30,000 under #40,000	1 1	1 1000	1 6	ı	t	1	0000	-47 433	12 596
1,506,404	\$40,000 under \$50,000	32,535	1,529,767	240,553	1 1000	100 200 600	000 262 6	666	65 004 100 49*	17 739
1,662,103   1,172,102.2   1,172,103.5   1,	\$50,000 under \$75,000	1,368,404	83,000,499	15,502,551	546,020	47 246 406	3,030,300	929	*4 241	356
1,509,505   346,444,477   55,166,208   2,173,006   691,024,651   141,995,781   456,027   343,716,206   946,024   15,995,605   346,444,477   55,166,208   2,173,006   691,024,651   141,995,781   456,027   343,716,206   946,024	9/3/000 under \$100,000	400,714	41,740,022	0,000,030	4 402 577	242 086 860	40.282.756	8 020	1 521 810	398 514
1,659,505   346,44477   55,166,208   2,173,006   691,024,651   141,995,781   456,027   343,716,206   946,023   141,028   141	\$200,000 or more	257,363	165,735,013	26,430,989	1,742,935	663,417,835	139,616,731	576,113	411,143,741	112,522,442
1,689,505   346,444,77   55,166,208   2,173,006   691,024,651   141,995,781   456,027   343,716,206   946,027	Joint returns									
1.50	Total	1.659.505	346,444,477	55,166,208	2,173,006	691,024,651	141,995,781	456,027	343,716,206	94,062,629
131   1656   110   12   12   13   14   15   15   15   15   15   15   15	Under \$5,000.	1	1	1	1	1		1	1	1
	\$5,000 under \$10,000	1	t	1	1	ı	1	ı	1	1
1.31	\$10,000 under \$15,000.	ı	1	ı	t	ı	1	*41	665.	151
31   666   110	\$15,000 under \$20,000	t	1	1	1	ı	ı	1	1	1
	\$20,000 under \$25,000	*31	959.	•110	1	1	1	1	ı	1
- 1,1262	\$25,000 under \$30,000	1	1	ı	ů.	64.	•13	ı	1	ı
1,561         1,1082         1,1765         4         263         55         3         182           1,262         1,1082         1,1282         34,107,175         628,622         108,419,895         19,601,934         2,234         364,038         364,038           218,247         131,739,662         21,038,880         1,544,064         582,574,746         122,387,982         453,743         343,350,826         93,603,886           1,916,396         160,622,938         25,587,262         1,609,356         211,564,541         41,737,848         100,392         50,874,376         135,603           1,916,396         160,622,938         25,587,262         1,609,356         211,564,541         41,737,848         100,392         50,874,376         135,065           1,916,396         160,622,938         25,587,262         1,609,356         211,564,541         41,737,848         100,392         50,874,376         135,065           1,916,396         160,622,938         25,587,262         1,609,356         211,564,541         41,737,848         100,392         50,874,376         135,065           1,916,396         15,606         1,306,434         2,234         2,234         2,234         2,340,376         1,4140           1,502,344	\$30,000 under \$40,000	ı	1	ı	ı	1	1	ı	ţ	ı
151   1758   1	\$40,000 under \$50,000	ı	1	1	t	1		3 ;	1 9	1 5
1,916.396         114,090         118,278         312         129,099         364,038         364,038           1,916.396         12,143,047         1,544,064         582,574,746         12,387,982         453,743         343,350,826         393,000           1,916.396         160,822,938         25,587,262         1,609,356         211,564,541         41,737,848         100,392         50,874,376         13,50,826           1,916.396         160,622,938         25,587,262         1,609,356         211,564,541         41,737,848         100,392         50,874,376         13,50,826           1,916.396         160,622,938         25,587,262         1,609,356         211,564,541         41,737,848         100,392         50,874,376         13,50,826           1,916.396         160,392         2,544,406         1,544,064         50,874,346         12,564,341         41,737,848         100,392         50,871,440         13,50,86           1,916.396         160,392         2,544,340         1,544,064         1,544,064         1,544,064         1,544,064         1,544,064         1,544,064         1,544,064         1,544,064         1,544,064         1,544,064         1,544,064         1,544,133         1,52,135         1,35,135         1,534,133         1,534,133	\$50,000 under \$75,000	151	•10,829	*1,765	4	•263	. 55		182	24 1
UUTINS         1,916,396         1,5736,622         21,038,800         1,544,064         582,574,746         122,387,982         453,743         343,550,826         93,500,826           UUTINS         1,916,396         160,622,938         25,587,262         1,609,356         211,564,541         41,737,848         100,392         56,874,376         13,500,826           1,916,396         160,622,938         25,587,262         1,609,356         211,564,541         41,737,848         100,392         56,874,376         13,500,826           1,916,396         16,045,920         25,587,262         1,609,356         211,564,541         41,737,848         100,392         56,874,376         13,500,826           1,916,396         16,045,920         13,644         27,014         1         1         1         1         15,665,44         17,737,848         100,392         56,761         13,666         1	\$75,000 under \$100,000	7,262	114,090	18,2/8	312	29,009	10,601,034	2 234	364 038	99 550
tums  1,916,396 160,622,938 25,587,262 1,609,356 211,564,541 2,971 23,248 25,587,262 1,609,356 211,564,541 2,130 21,564,541 2,130 21,564,541 2,130 21,564,541 2,130 21,564,541 2,130 21,564,541 2,130 2,130,234 2,130,234 2,130,230 2,130,230 2,130,230 2,130,230 2,130,230 2,130,230 2,130,230 2,130,230 2,130,230 2,130,30	\$200,000 or more.	218,247	131,739,662	21,038,880	1,544,064	582,574,746	122,387,982	453,743	343,350,826	93,962,723
1,916,396         160,622,938         25,587,262         1,609,356         211,564,541         41,737,848         100,392         50,874,376         13,84           -971         -3,248         -501         -4,913         -37,251         -7,902         -698         -4,440           -971         -13,184         -2,014         +         +         +         +         -	Sinole returns									
'971         '3.248         '501         † <t< td=""><td>Total</td><td>1 916 396</td><td>160 622 938</td><td>25.587.262</td><td>1.609.356</td><td>211.564.541</td><td>41.737.848</td><td>100.392</td><td>50.874.376</td><td>13,902,493</td></t<>	Total	1 916 396	160 622 938	25.587.262	1.609.356	211.564.541	41.737.848	100.392	50.874.376	13,902,493
971         113,184         2,014         1         4,913         37,251         7,902         698         4,440           1952         18,861         2,2014         1 </td <td>Under \$5,000</td> <td>*971</td> <td>*3.248</td> <td>.501</td> <td>+</td> <td>+-</td> <td>+</td> <td>1</td> <td>1</td> <td>1</td>	Under \$5,000	*971	*3.248	.501	+	+-	+	1	1	1
'971         '13,184         '2,014         †         †         †         †         †         †         †         †         †         †         †         15,065         —	\$5,000 under \$10,000.	1	1	ı	*4,913	*37,251	.7,902	869.	*4,140	*1,116
-952         -18,861         -2,910         †         †         †         †         †         15,065           -	\$10,000 under \$15,000.	*971	*13,184	*2,014	+	+	+	1	1	;
	\$15,000 under \$20,000	-952	-18,861	-2,910	+-	+	+	-952	*15,065	*4,507
17,598         845,684         12,666,542         278,902         19,417,87         3,405,679         995,704         47,433         15,44         286,564         15,281         5,621,835         665,299         89,082,344         15,544         286,557         152,132         152,132         152,132         152,133         152,132	\$20,000 under \$25,000	1	1	1	1	ı	ı	t	ı	ι
17,598         845,684         131,684         278,902         19,417,587         3,405,679         999         47,433           1,302,344         79,619,095         12,666,542         278,902         19,417,587         3,405,679         935         65,761           100         145,220         16,049,920         2,898,528         665,299         89,088,294         17,631,347         1,544         286,057           34,422         26,859,684         4,263,247         152,812         59,892,988         12,744,381         94,323         50,422,735         13.	\$25,000 under \$30,000	1	1	1	!	1	1	ı	t	1
17,598         845,684         131,684         -         -         -         -         -999         -47,433         -47,433           -         1,302,344         79,619,095         12,666,542         278,902         19,417,587         3,405,679         935         -65,761           0         413,198         35,213,262         5,621,835         498,983         43,070,890         7,937,046         1         1         1           10         145,920         18,049,920         2,898,528         665,299         89,088,294         17,631,347         1,544         286,057         13,442           34,442         26,859,684         4,263,247         152,812         59,892,988         12,744,381         94,323         50,422,735         13,	\$30,000 under \$40,000	1	1	1	1	1	1	+	+	+
. 1,302,344         79,619,095         12,666,542         278,902         19,417,587         3,405,679         935         65,761           . 0,302,344         79,619,095         12,620,835         43,070,890         7,937,046         1	\$40,000 under \$50,000	17,598	845,684	131,684	:	1	1	666.	*47,433	*12,596
413,198         35,213,262         5,621,835         498,983         43,070,890         7,937,046         †         †         †           145,920         18,049,920         2,898,528         665,299         89,088,294         17,631,347         1,544         286,057           34,442         26,859,684         4,263,247         152,812         59,892,988         12,744,381         94,323         50,422,735         13,7	\$50,000 under \$75,000	- 1,302,344	79,619,095	12,666,542	278,902	19,417,587	3,405,679	.935	*65,761	•17,676
145,920         18,049,920         2,898,528         665,299         89,088,294         17,631,347         1,544         286,057         226,057            34,442         26,859,684         4,263,247         152,812         59,892,988         12,744,381         94,323         50,422,735         13,74	\$75,000 under \$100,000.	413,198	35,213,262	5,621,835	498,983	43,070,890	7,937,046	+-	+-	+
34,442 26,859,684 4,263,247 152,812 59,898 12,744,381 94,323 50,422,735	\$100,000 under \$200,000	145,920	18,049,920	2,898,528	662,299	89,088,294	17,631,347	1,544	286,057	72,996
	\$200,000 or more.	34,442	26,859,684	4,263,247	152,812	59,892,988	12,744,381	94,323	50,422,735	13,784,451

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

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

				Total income tax as a percentage of adjusted gross income-continued	rcentage of adjusted of	gross income-continue	72		
		30 under 50 percent			50 under 100 percent			100 percent or more	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total ілсоте tax
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns									
Total	122,089	260,179,289	83,366,385	2,625	421,083	255,799	309,419	-6,522,354	110,848
Under \$5,000	1	1 ;	1 9	.32	95.	*52	309,299	-6,536,129	862,298
\$5,000 under \$10,000	۲.	09.	.28	+ 1	- →	- →	<b>⊢</b> +	<b>⊢</b> +	- +
\$10,000 under \$15,000	1 6	1 4	1 000	- 1	<b>⊢</b> +	- +	- +	- +	- +
\$15,000 under \$20,000	-32	¢7¢	¢ 700	- 1	- 1	- 1	- +	- +	- +-
\$25,000 under \$30,000	- +	- +-	- +	1	ı	ı	+	+	· + <del>-</del>
\$30,000 under \$40,000.	.2.040	.71,876	.25,739	*935	*29,352	*22,374	4.	•139	-271
\$40,000 under \$50,000.	.222	*9,048	*3,254	*42	*1,752	1,479	ę,	*133	151
\$50,000 under \$75,000.	.65	*4,026	1,610	.362	*26,391	*14,707	+	+	+
\$75,000 under \$100,000	153	11,590	*4,026	4.	*362	*198	1	1	1
\$100,000 under \$200,000	2,600	353,299	137,906	392	71,384	45,006	+ ;	+- (	+ 0
\$200,000 or more	114,050	259,661,382	83,170,302	744	290,538	171,187	-10	.9,786	13,810
Joint returns									
Total	95,007	211 532 225	67.682.361	2.488	404.421	245.738	92,394	-4,457,093	64,424
Under \$5,000			1	† ī	+	+	+	+-	+
\$5 000 under \$10 000	1	t	ı	+	+	+	+-	+	+
\$10,000 under \$15,000.	ı	1	1	+-	+	+	+	+-	+
\$15,000 under \$20,000.	1	ı	t	+	+-	+-	+	+	+
\$20,000 under \$25,000	1	ı	1	ı	1	1	ı	ı	1
\$25,000 under \$30,000	1	1	1	1	t	1	ı	1	1
\$30,000 under \$40,000	*2,040	*71,876	*25,739	*935	.29,352	*22,374	1	1	1 ;
\$40,000 under \$50,000	*222	*9,048	*3,254	.41	1,702	1,434	ູກ	133	ופר
\$50,000 under \$75,000	+-	+-	+	+	+-	+	ç	•178	191
\$75,000 under \$100,000	+-	+-	+ !	+- !	<b>←</b> ;	+ !	1	ı	1
\$100,000 under \$200,000	2,396	325.604	126,805	3/6	278.080	164 245	1 5	9826.	-13.810
לבטסיסטס מו וואסופיייייייייייייייייייייייייייייייייי	067'06	211,122,040	061,526,10	671		1	?		
Single returns									
Total	21,089	33,859,793	10,913,925	-113	*6,848	*3,729	114,306	-1,284,715	34,169
Under \$5,000		t	ı	1	ı	ı	-	-	-
\$5,000 under \$10,000	9.	.23	*25	:	1	1	1		1 -
\$10,000 under \$15,000	ı	1	ı	•105	*1,188	99/.	-	-	<b>⊢</b>
\$15,000 under \$20,000	*32	.525	.238	1	1	1	1 4	1 6	I 6
\$20,000 under \$25,000	1,942	*42,496	*15,456	1	ı	ı	က္ က	. 63	- 72
\$25,000 under \$30,000	+	+-	+	ţ	1	1	+ -	<b>⊢</b> +	- +
\$30,000 under \$40,000	t	1	ı	1	1	ı		-	-
\$40,000 under \$50,000	1	1	1	1	1	1	ı	ı	1
\$50,000 under \$75,000	.12	104	.258	1	t	1	1	t	ı
\$75,000 under \$100,000	-	-	<b>-</b>	1	:	t	+	1 +	۱ +
\$100,000 under \$200,000.	- 4		10004	1 :	- 50 3.	1 690 00	-	- 1	- 1
azon, ou more	677'11	33,733,130	10,01 0,030		100,0	20014			
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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 Adjusted Gross Income

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Size of definited yours flucture:   Att indicate   Amount   Amou	15225012						Taxo	Tax credits			
1,500, 100, 100, 100, 100, 100, 100, 10	1,522,55042   1,504,252   2,236,570   6,316,649   7,17   7,137,594   7,17   7,137,594	Size of adjusted gross income	All retums	To	ital	Child	care dit	Credit elderly an	for the d disabled	Child ta	ax credit
1,150,254,042	1,12,125,407   1,12,1244   1			Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
1,252,26,042	1,556,486		(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)
1,554,866   2,483   2,531	1,554,860   2,433   2,531	ll returns, total	132,226,042	41,694,252	52,366,870	6,316,649	3,337,984	107,914	18,740	25,988,711	32,300,455
11,50,044   73,179   62,301   62,301   62,301   62,301   62,301   62,301   62,301   62,301   62,301   62,301   62,301   62,301   62,301   62,301   62,301   62,302	1,150,444   7,24,79   1,18,74   7,24,79   1,18,74   7,24,79   1,18,74   7,24,79   1,18,74   7,24,79   1,18,74   7,24,79   1,18,74   7,24,79   1,18,74   7,24,79   1,18,74   7,24,79   1,18,74   7,24,79   1,18,74   7,24,79   1,18,74   7,24,79   7,	No adjusted gross income	1,854,886	2,483	2,531	I	ı	99	37	2,045	1,396
11.213-51.7 3 20-20-0 82.04 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	11.21.291 19.05.556 88.2.301 88.2.301 89.2.3 7.877 68.978 14.339 36.972 11.256.939 11.25	\$1 under \$5,000.	11,670,444	73,179	1,874		ı	.3		*33	*33
1,126,123   3,300,294   1,187,501   26,942   7,107   26,944   1,121,231   3,340,341   2,040,341   2,040,341   2,040,341   2,040,341   2,040,341   2,040,341   2,040,341   2,040,341   2,040,341   2,040,341   2,040,341   2,040,341   2,040,341   2,040,341,381   2,040,341	1,1261,513   1,340,525   3,545,547   6,644.2   7,767,7   7,677   1,4739   3,591,13   4,599,72   1,475,501   2,400,341   2,263,428   4,312,77   2,463,148   4,403,241   2,463,148   2,463,4138   2,463,4138   2,463,4138   2,463,4138   2,463,4138   2,463,4138   2,463,4138   2,463,4138   2,463,4138   2,463,4138   2,463,4138   2,463,4138   2,463,4138   2,463,4138   2,463,4138   2,443,	\$5,000 under \$10,000	12,135,417	925,909	82,301	8.	-17	*8,978	*464	*2,927	.385
9775,172         4,006,142         2,323,428         4,1217         2,165,24         4,006,142         2,170,107         1,101,107         1,101,107         1,101,107         2,170,107         1,101,107         1,101,107         2,170,107         1,101,107         1,101,107         2,170,107         1,101,107         1,101,107         2,170,107         1,101,107         1,101,107         2,170,107         1,101,107         2,101,107         1,101,107         2,101,107         1,101,107         2,101,107         1,101,107         2,101,107         1,101,107         2,101,107         1,101,107         2,101,107         1,101,107         2,101,107         1,1	9.705,140 9.705,140	\$10,000 under \$15,000	11,656,193	1,840,535	363,967	69,842	7,807	54,964	14,339	359,103	42,074
9,572,173         3,409,436         2,351,428         4,032,939         1,027         2,10,100         1,10,100           1,15,142         3,409,436         2,551,438         4,032,630         2,65,849         1,00,100         1,100         1,100         1,100         1,100         1,100         1,100         1,100         1,100         1,100         1,100         1,100         1,100	9,70,51,12         3,409,436         2,531,438         4,03,260         1,037         2,105,644         1,010,07         2,105,644         1,010,07         2,105,644         1,010,07         2,105,644         1,010,07         2,105,644         1,010,07         2,105,644         1,010,07         2,105,644         1,010,07         2,105,644         1,010,07         2,105,644         1,010,07         2,105,644         1,010,07         2,105,644         1,010,07         2,105,644         1,010,07         2,105,644         1,010,07         2,105,644         1,010,07         2,100,07         1,010,07         1,010,07         2,100,07         1,010,		167,102,11	*************	100, 701,1	10,002	4,403	53,003	2,013	706'600'I	402,304
1,051,114   1,050,244   1,050,244   1,050,244   1,050,244   1,050,444   1,05	13.17.13   13.17.14   13.17.15   13.15.25   14.15.20   13.15.25   14.15.20   13.15.25   14.15.20   13.15.25   14.15.20   13.15.25   14.15.20   13.15.25   14.15.20	\$20,000 under \$25,000	9,705,192	4,096,436	2,351,428	431,217	218,818	*4,039	1,027	2,170,107	1,173,040
10,571,408   1,406,045   1,506,050   1,516,690   1,5	1,10,10,10,10,10,10,10,10,10,10,10,10,10	530 000 under \$40 000	13 015 452	5,430,341	6,929,939	403,250	246,219	ı	ı	2,185,604	7,5651,734
19,047,126	18,047,126	540.000 under \$50.000	10.571.408	4 486 045	5 726 546	617 643	326,525	1 1	1 1	3,109,932	3,040,739
9,735,569         4,979,911         6,096,522         1,096,706         555,868	9,705,568         3,705,568         1,004,714         6,000,048         1,004,475         5,95,510         —         2,575,665         3,514,714         6,77           2,344,5         2,22,054         1,227,028         1,104,475         1,004,71         -         -         2,575,665         3,55,60           4,33,145         2,22,054         1,227,028         1,127,028         -         -         -         2,575,665         3,55,60           4,03,044         0,605,796         - <td>550,000 under \$75,000</td> <td>18,047,126</td> <td>7,863,016</td> <td>13,150,076</td> <td>1,516,690</td> <td>805,010</td> <td>1</td> <td>1 1</td> <td>6,298,585</td> <td>10,421,698</td>	550,000 under \$75,000	18,047,126	7,863,016	13,150,076	1,516,690	805,010	1	1 1	6,298,585	10,421,698
9,735,69         3,916,143         5,090,848         1,004,475         5,55,66         -         -         2,575,665         3,55,74           2,341,63         2,341,63         1,004,475         1,004,475         1,004,476         1,004,476         1,107         -         -         2,575,665         3,575,665         3,575,665         3,575,665         3,575,665         3,575,665         3,575,665         3,575,665         3,575,665         3,575,665         3,575,665         3,575,773         -<	9,735,666         3,916,143         6,090,948         1,004,475         535,516         -         2,575,666         3,516,143         2,590,948         1,1004,475         535,516         -         -         2,575,666         3,556         -         -         -         2,575,666         3,575,666         -         -         1,107         -	575,000 under \$100,000	10.119.515	4 979 911	8 695 252	1 058 706	535 868	1	1	3 914 714	6 759 509
2.345163         11566 869         1191323         "98,401         —         —         1,107           433,465         25,5064         1,27,708         """"""""""""""""""""""""""""""""""""	2.348,163         16.66,858         "191,223         "98,491         —         —         "1,107           4.33,445         225,054         1,227,028         "19,401         —         —         —         —         —           4.5104         227,102         43,779         "19,201         —<		9,735,569	3,916,143	5,090,848	1,004,475	535,516	ı	1	2,575,665	3,590,023
13,145   225,054   1227,028	103.944   225.054   1227.028	200,000 under \$500,000	2,348,163	811,426	1,656,859	**191,323	**98,401	1	ı	*1,107	•646
15,835	103,964   106,40   106,40   106,5796   .	500,000 under \$1,000,000	433,145	225,054	1,227,028	:	:	ı	ı	ŧ	ı
65,348         42,104         42,1742  <	15,835	1,000,000 under \$1,500,000	103,964	60,440	665,796	: :	: :	1	ı	ı	f
1,5835	5,357   1,481   1,591,505   1,391,505	2 000 000 under \$5,000,000	43,104	42 813	427,79	:	:		1	ı	1
9,677         7,435         1,391,505  <	9677         7,435         1,391,505 <t< td=""><td>5,000,000 under \$10,000,000</td><td>15,835</td><td>11,481</td><td>625,431</td><td>:</td><td>:</td><td>1 1</td><td>1 !</td><td>1 1</td><td>1 !</td></t<>	5,000,000 under \$10,000,000	15,835	11,481	625,431	:	:	1 1	1 !	1 1	1 !
89,101,934         28,055,265         40,821,742         4,381,685         2,243,368         56,933         10,417         16,530,973         24,68           4,556         966         1,902         —         —         —         47         34         16,530,973         24,68           753,517         61,689         1,511         —         —         —         —         9         9           3,883,997         243,525         23,841         —         —         —         —         9         9           5,672,789         806,144         98,356         —         —         —         —         —         9         9           6,143,870         760,822         1156,243         932,393         45,077         15,474         —         9,376,000         1,30,979         165,670         —         9,374,020         1,340,000         1,3	89,101,934         28,055,265         40,821,742         4,381,685         2,243,359         56,833         10,417         16,530,973         24,68           753,517         61,669         1,511         —         —         47         34         61,833         24,68           5,672,789         806,144         98,356         —         —         —         —         98           6,143,870         76,682         183,965         —         —         32,907         7,508         44           6,143,870         76,682         183,965         —         —         32,907         7,508         44           6,143,870         76,682         183,965         —         —         32,907         7,508         44           6,143,870         76,682         183,965         —         —         32,907         7,508         44           1,120,483         3,172,673         399,382         1,187,44         —         1,187         —         37,1080         1,184           1,120,484         1,157,380,425         1,197,382         1,185,47         1,187         1,187         1,187         1,187         1,187         1,187         1,187         1,187         1,187         1,187 <td>10,000,000 or more</td> <td>2.677</td> <td>7,435</td> <td>1,391,505</td> <td>:</td> <td>:</td> <td>ı</td> <td>ı</td> <td>t</td> <td>ı</td>	10,000,000 or more	2.677	7,435	1,391,505	:	:	ı	ı	t	ı
4,556         986         1,902         —         —         —         47         34         618           753,517         61,669         1,511         —         —         —         —         33,397         —         —         98,358         —         —         —         —         —         98,368         —         —         —         —         —         —         98,368         — <t< td=""><td>4,556         986         1,902         —         —         47         34         618           753,517         61,689         1,511         —         —         —         —         93           3,883,997         243,525         22,841         —         —         —         —         9           5,672,789         806,144         98,356         —         —         —         —         9           6,143,870         760,822         1,159,756         1150,543         932,393         45,077         15,940         1,648         74,088           6,143,870         760,822         1,150,756         1,150,756         1,150,767         1,150,767         1,150,767         1,150,768         1,160,438         1,184           1,120,83,839         3,162,801         2,903,500         310,399         158,670         —         1,164         —         1,164           1,120,83,839         3,463,568         3,972,673         398,382         186,971         —         1,164         —         1,164           1,002,1,150         4,302,820         8,432,450         1,040,261         528,765         —         2,576,491         3,677,045         3,677,045         3,677,045         3,677,04</td><td>xable returns, total</td><td>89,101,934</td><td>28,055,265</td><td>40,821,742</td><td>4,381,685</td><td>2,243,359</td><td>56,933</td><td>10,417</td><td>16,530,973</td><td>24,828,310</td></t<>	4,556         986         1,902         —         —         47         34         618           753,517         61,689         1,511         —         —         —         —         93           3,883,997         243,525         22,841         —         —         —         —         9           5,672,789         806,144         98,356         —         —         —         —         9           6,143,870         760,822         1,159,756         1150,543         932,393         45,077         15,940         1,648         74,088           6,143,870         760,822         1,150,756         1,150,756         1,150,767         1,150,767         1,150,767         1,150,768         1,160,438         1,184           1,120,83,839         3,162,801         2,903,500         310,399         158,670         —         1,164         —         1,164           1,120,83,839         3,463,568         3,972,673         398,382         186,971         —         1,164         —         1,164           1,002,1,150         4,302,820         8,432,450         1,040,261         528,765         —         2,576,491         3,677,045         3,677,045         3,677,045         3,677,04	xable returns, total	89,101,934	28,055,265	40,821,742	4,381,685	2,243,359	56,933	10,417	16,530,973	24,828,310
753.517         61,669         1,511         —         —         —         —         —         9.33           3,883,897         243,525         23,841         -         -         —         —         —         -	753,517         61,669         1,511         —         —         —         —         93,803           3,883,897         243,525         23,841         *8         —         —         —         98,358         —         *42           5,672,789         806,144         98,358         —         —         —         32,907         7,508         *42           6,143,870         760,852         183,965         —         —         —         32,907         7,508         *4,088           6,143,870         760,852         1150,743         *13,066         *1,1304         *5,357         *4,039         *1,027         \$86,74         \$86,74           5,850,866         1,159,755         517,098         *13,099         165,670         *4,039         *1,027         \$86,74         \$86,74           1,280,839         3,162,801         1,634,568         3,97,573         398,382         165,670         —         —         1,644,386         1,644,386         1,644,386         *1,644,386         1,644,386         1,040,357         *3,97,550         —         —         *3,847,550         6,66         *3,847,550         —         —         *3,847,550         *3,647,537         *3,447,530         *3,447,530	lo adjusted gross income	4,556	986	1,902	ı	ı	47	8	618	1,172
3.883,897         243,525         23,841         *8         *17         —         —         *8         *17         —         *8         *42         *8         *42         *42         *8         *42         *42         *8         *42         *42         *42         *42         *8         *42         *42         *8         *42	3,883,897         243,525         23,841         *8         *17         —         —         *8         *17         —         *8         *42         *8         *42         *8         *42         *8         *42         *8         *42         *42         *8         *42         *42         *8         *42         *42         *8         *42	1 under \$5,000.	753,517	61,669	1,511	1	1	ı	1	*33	*33
5,672,789         806,144         98,358         —         —         32,907         7,508         42           6,143,870         76,682         183,965         —         —         19,940         1,848         -4,088           6,143,870         76,682         183,965         —         —         19,940         1,848         -4,088           5,932,734         1,150,543         517,098         -13,004         18,714         —         37,1320         337,1320           1,120,543         3,162,601         2,903,500         310,979         118,714         —         37,1320         37,1320           9,467,339         3,469,558         3,972,673         398,382         186,971         —         2,226,497         3,00           17,350,625         7,242,366         1,673,824         1,040,261         529,765         —         2,226,497         3,04           10,021,150         4,902,820         1,634,257         1,040,261         523,785         —         2,576,045         3,647,550           2,345,868         810,849         1,634,637         1,191,299         198,391         —         1,1107           2,39,851         148,278         1,215,423         —         1,934,964         <	5,672,789         806,144         98,358           32,907         7,508         *42           6,143,870         76,682         183,965           19,940         1,848         *4,088           6,143,870         76,082         183,965           19,940         1,848         *4,088           5,932,734         1,150,543         517,098         *13,004         *5,357         *4,039         *1,027         \$8,674         337,1320           1,120,543         3,162,801         2,903,500         310,879         118,714          37,1320         37,1320           9,467,339         3,469,568         3,972,673         398,382         186,971          2,226,497         3,047,550           10,021,150         4,902,820         1,640,261         522,765          2,576,045         3,647,550           2,344,300         8,432,450         1,040,261         522,765          2,570,045         3,647,550           2,345,868         810,849         1,634,637          1,934,964            2,570,045         3,647,737         7,4           2,39,851         1,49,7763	5,000 under \$10,000	3,883,897	243,525	23,841	80	-17	ı	ı	8.	•16
6,143,870         760,852         183,965         —         —         19,940         1,848         • 4,088           5,932,734         1,159,755         517,096         • 13,004         • 5,357         • 4,039         • 1,027         58,674         • 371,820           5,850,866         1,150,543         932,393         45,017         18,714         —         • 1,027         58,674         371,820           1,128,339         3,162,801         2,903,500         310,979         156,670         —         —         1,694,386         1,694,386           9,467,339         3,469,558         3,972,673         398,382         185,971         —         —         —         2,226,497         3,00           1,7,350,625         7,242,936         1,1673,824         1,040,261         529,765         —         —         2,257,045         9,3           1,021,430         3,908,647         5,032,404         1,004,357         535,381         —         —         —         2,570,045         3,57           2,345,868         1,634,637         1,191,299         1,983,391         —         —         2,570,045         3,57           2,39,951         1,49,237         1,194,237         1,194,237         1,194,247 </td <td>6,143,870         760,852         183,965         —         —         19,940         1,848         -4,088           5,932,734         1,159,755         517,096         113,004         -5,357         -4,039         -1,027         58,674         371,820           1,283,839         3,162,801         2,903,500         310,979         156,670         —         -1,694,386         1,694,386           1,128,839         3,469,558         3,972,673         398,382         185,971         —         -2,226,497         3,00           1,7350,625         7,242,936         1,1673,824         1,378,378         710,093         —         -         5,756,104         9,3           10,021,150         4,902,820         8,432,450         1,040,261         523,765         —         2,570,045         3,56,104         9,3           2,345,868         810,849         1,534,637         -191,299         -98,391         —         -         -         2,570,045         3,5           432,733         149,237         4,197,763         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -</td> <td>10,000 under \$15,000</td> <td>5,672,789</td> <td>806,144</td> <td>98,358</td> <td>:</td> <td>1</td> <td>32,907</td> <td>7,508</td> <td>*42</td> <td>.44</td>	6,143,870         760,852         183,965         —         —         19,940         1,848         -4,088           5,932,734         1,159,755         517,096         113,004         -5,357         -4,039         -1,027         58,674         371,820           1,283,839         3,162,801         2,903,500         310,979         156,670         —         -1,694,386         1,694,386           1,128,839         3,469,558         3,972,673         398,382         185,971         —         -2,226,497         3,00           1,7350,625         7,242,936         1,1673,824         1,378,378         710,093         —         -         5,756,104         9,3           10,021,150         4,902,820         8,432,450         1,040,261         523,765         —         2,570,045         3,56,104         9,3           2,345,868         810,849         1,534,637         -191,299         -98,391         —         -         -         2,570,045         3,5           432,733         149,237         4,197,763         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	10,000 under \$15,000	5,672,789	806,144	98,358	:	1	32,907	7,508	*42	.44
5,332,734         1,159,755         517,098         *13,004         *5,357         *4,039         *1,027         \$6,674         \$5,774         \$5,774 <th< td=""><td>5,327,74         1,159,755         517,098         *13,004         *5,357         *4,039         *1,027         \$8,674         \$5,774         \$5,774</td><td>\$15,000 under \$20,000</td><td>6,143,870</td><td>760,852</td><td>183,965</td><td>ı</td><td>ı</td><td>19,940</td><td>1,848</td><td>*4,088</td><td>-3,699</td></th<>	5,327,74         1,159,755         517,098         *13,004         *5,357         *4,039         *1,027         \$8,674         \$5,774         \$5,774	\$15,000 under \$20,000	6,143,870	760,852	183,965	ı	ı	19,940	1,848	*4,088	-3,699
5.850,566         1,150,543         932,393         45,017         18,714         —         —         371,820         36,02           1,128,383         3,162,601         2,903,500         3,105,79         159,670         —         —         1,643,386         1,643,386         1,643,386         1,644,386         1,643,386         1,643,386         1,643,386         3,000         1,643,386         1,643,386         3,000         3,000         1,643,386         3,000	5,850,566         1,150,543         992,393         45,017         18,714         —         —         1,50,543         371,820         357,820         36,11,243         371,820         36,236         36,236         36,236         36,236         36,236         36,236         371,820         36,236         3	20,000 under \$25,000.	5,932,734	1,159,755	517,098	*13,004	*5,357	-4.039	1.027	58,674	55,332
1,735,339         3,192,801         2,903,500         310,979         159,670         —         —         1,694,386         1,644,386	1,783,839     3,192,801     2,903,500     310,979     159,670     -     -     1,694,386     1,694,386     1,694,386     1,694,536     1,694,536     1,694,536     1,694,536     1,694,386     1,694,536     1,694,536     1,694,626     2,226,497     3,00       17,356,625     7,242,936     11,673,824     1,378,378     7,00     7,00     -     -     5,756,104     9,376       10,021,150     4,902,820     8,432,460     1,004,261     5,239,765     -     -     2,367,604     9,756,104       9,718,430     3,908,647     5,032,404     1,004,357     535,381     -     -     2,370,045     3,577,045       432,783     224,943     1,215,423     -     1,197,763     -     -     -     -       239,951     13,638,987     11,545,127     1,934,964     1,094,626     50,981     8,323     9,457,737     7,477	25,000 under \$30,000	5,850,586	1,150,543	932,393	45,017	18,714	1	ı	371,820	362,777
3.367,329         3.372,926         3.367,329         3.367,329         3.367,329         3.367,329         3.367,329         3.367,329         3.367,329         3.367,329         3.367,329         3.367,329         3.367,329         3.367,320 <t< td=""><td>17.350,625 7.242,936 11,634,245 1.378,378 110,093</td><td>30,000 under \$50,000</td><td>11,283,839</td><td>3,162,801</td><td>2,903,500</td><td>310,979</td><td>159,670</td><td>1</td><td>ı</td><td>1,694,386</td><td>1,843,036</td></t<>	17.350,625 7.242,936 11,634,245 1.378,378 110,093	30,000 under \$50,000	11,283,839	3,162,801	2,903,500	310,979	159,670	1	ı	1,694,386	1,843,036
10,021,150         4,902,820         8,432,450         1,040,261         529,765         —         —         3,847,550         6,604           9,718,430         3,908,647         5,032,404         1,004,357         535,381         —         2,570,045         3,577           2,345,868         810,849         1,634,637         1,91,299         1,98,391         —         —         1,107           432,783         224,943         1,215,423                43,124,107         13,538,987         11,545,127         1,934,964         1,094,626         50,981         8,323         9,457,737         7,477	10,021,150         4,902,820         8,432,450         1,040,261         529,765         —         —         3,847,550         6,604           9,718,430         3,908,647         5,032,404         1,004,357         535,381         —         2,570,045         3,577           2,345,868         810,849         1,634,637         1,197,299         1,98,391         —         —         2,570,045         3,577           432,783         224,943         1,215,423         1,215,423                239,951         149,277         4,197,763          1,934,964         1,094,626         50,981         8,323         9,457,737         7,477		17,350,625	7,242,936	11,673,824	1,378,378	710,093	1 1	1 1	5,756,104	9,378,173
9,718,430 3,908,647 5,032,404 1,004,357 535,381 2,550,045 3,577 4,107 2,24,943 1,215,423 191,299 98,391 2,550,045 3,577 7,477 7,477	9,718,430 3,908,647 5,032,404 1,004,357 535,381 2,550,045 3,577 2,345,808 810,849 1,634,637 1,215,423 1,215,423 1,215,423 1,215,423 1,215,423 1,149,237 4,197,703 1,149,237 1,1545,127		10.021.150	4,902,820	8.432.450	1 040 261	529 765	ı	ı	3 847 550	6 604 091
2.345,868     810,849     1,634,637     "191,299     "98,391     " 98,391     " 91,707       432,783     224,943     1,215,423     " 91,299     " 94,527,737     " 94,577,737     " 94,577,737     " 7,472	2.345,808     810.849     1,634,637     "191,299     "98,391     —     —     —     "1,107       432,783     224,943     1,215,423     """     """     —     —     —     —       239,951     149,237     4,197,763     """     """     —     —     —     —       43,124,107     13,638,987     11,545,127     1,934,964     1,094,626     50,981     8,323     9,457,737     7,477		9,718,430	3,908,647	5,032,404	1,004,357	535,381	ı	1	2,570,045	3,577,399
432,783     224,943     1,215,423	432,783     224,943     1,215,423		2,345,868	810,849	1,634,637	**191,299	**98,391	1	1	-1,107	.646
239,951 149,237 4,197,763 ···	239,951 149,237 4,197,763	\$500,000 under \$1,000,000	432,783	224,943	1,215,423	:	:	1	1	1	1
43,124,107 13,638,987 11,545,127 1,934,964 1,094,626 50,981 6,323 9,457,737	43,124,107 13,638,987 11,545,127 1,934,964 1,084,626 50,881 8,323 9,457,737	1,000,000 or more	239,951	149,237	4,197,763	:	:	ı	mar.	1	1
	Poofnotes at end of table.	ntaxable returns, total	43,124,107	13,638,987	11,545,127	1,934,964	1,094,626	50,981	8,323	9,457,737	7,472,145

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

Size of adjusted gross income	Edu	Education credit	Retireme	Retirement savings contnbution credit	Adoptic	Adoption credit	Earned income offset income ta	Earned income credit used to offset income tax before credits	Minimum tax credit	m tax Jit
	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of retums	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total	7,180,884	6,016,805	5,288,732	1,011,506	71,136	301,890	2,975,197	767,524	274,596	902,000
No adjusted gross income	175	248	**342	**352	:	*	6.	-11	:	:
\$1 under \$5,000	ı	ı	:	•	ı	ı	١	1	:	:
\$5,000 under \$10,000	133,535	16,335	40,732	2,844	ı	1	686,706	60,865	:	:
\$10,000 under \$15,000	499,455	191,352	245,312	63,011	1	1 1	544,668	40,512	: :	: :
600 000 100 000 000 000	678 680	403 374	4 002 461	241 587	1 203		496 700	238.015	.3 850	00:
\$25,000 under \$30,000.	622.022	510.027	700.593	210.268	t I	0.75	803.174	280,284	1,350	*213
\$30,000 under \$40,000	1,153,715	1,034,253	1,322,373	214,984	*6,947	*8.304	197,151	47,366	8,095	4,713
\$40,000 under \$50,000	816,066	755,049	1,251,662	212,906	*3,739	*7,450	1	1	6,317	10,508
\$50,000 under \$75,000.	1,558,194	1,579,635	.2,048	.206	19,969	66,954	ı	1	31,389	35,838
\$75,000 under \$100,000	1,023,756	1,028,274	ı	ı	23,706	114,157	ı	ı	19,553	22,184
\$100,000 under \$200,000	46,971	7,175	1	t	15,477	102,702	ı	ı	93,565	152,769
\$200,000 under \$500,000	1	1	ı	ı	316	1,828	ı	ı	55,386	123,976
81 000 000dox 81 500 000	ı	I	t	ı	, p	4/	ı	ı	30,323	137,003
\$1,000,000 grider \$1,300,000.	: 1	1 1	! 1	1 1	1 1	1	1 1	1	3,258	54,045
\$2,000,000 under \$5,000,000	1	1	1	1	1	1	1	ı	5,286	127,941
\$5,000,000 under \$10,000,000	1	1	1	ı	1	1	1	I	1,150	46,596
\$10,000,000 or more	ι	ı	ı	ı	1	ı	ı	1	702	83,316
Taxable returns, total	5,114,143	4,413,348	3,215,625	551,813	31,792	143,278	1,200,459	273,456	257,650	835,700
No adjusted gross income	125	205	342	**352	:	:	6.	41.	:	•
\$1 under \$5,000	1	ı	•	:	ı	1	ı	ı	:	:
\$5,000 under \$10,000	696'6.	*643	*2,979	*208	ı	1	172,232	21,677	:	:
\$10,000 under \$15,000.	154,778	39,164	119,979	26,157	1	ı	426,966	23,127	:	: :
\$15,000 under \$20,000	302,734	128,766	371,246	42,914	1	ı	-9/3	85.	•	
\$20,000 under \$25,000.	416,444	313,339	609,373	83,546	1	ı	54,269	50,805	*3,266	**45
\$25,000 under \$30,000	357,913	306,691	246,113	83,448	ı	ı	427,056	152,485	*1.293	186
\$50,000 under \$40,000.	800,346	697,949	865,985	141,582	1	ı	118,954	25,286	2 120	155
\$50,000 under \$75,000	1,404,327	1,378,320	*2,040	200,	**4,959	.4,615	1 1	1 1	25,407	20,574
\$75,000 under \$100,000	1.005.187	999.549	1	1	*13.187	*56.248	1	1	18,018	17,830
\$100,000 under \$200,000	46,928	7,170	1	ı	13.327	80,568	ı	1	92,413	137,629
\$200,000 under \$500,000	1	1	ı	1	*310	•1,772	1	1	55,031	112,597
\$500,000 under \$1,000,000	1	1	ı	1	8.	*74	1	1	36,449	131,098
\$1,000,000 or more	;	ı	ı	1	1	1	1	1	18,544	409,855
Nontaxable returns, total	2.066.741	1,603,457	2.073,107	459,692	39,344	158,612	1,774,738	494,068	16,947	66,300

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

Size of adjusted gross income Num	Foreign tax									
Nun	credit	n tax lit	General business credit	business	Empowerne community re	Empowernent zone and community renewal credit	Nonconven	Nonconventional source fuel credit	New York liberty zone credit	k liberty credit
	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of retums	Amount	Number of retums	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total4,70	4,700,259	6,757,994	248,506	635,391	27,845	105,179	3,353	12,861	685	10,032
No adjusted gross income	138	7	1	1	17	81	1	ı	9.	*387
\$1 under \$5,000	72,172	1,656	*971	.184	1	1	ı	1	1	1
	71,978	1,317	*952	.28	ı	1	1	1		1
	112,004	3,609	*2,986	-1,092	ı	1	ı	1	ſ	ı
\$15,000 under \$20,000	114,525	9,709	*3,951	•1,379	1	1	1	ı	1	1
\$20,000 under \$25,000	116,703	10,088	*4,539	1,972	1	t	1	1	ı	1
#	139,115	14,884	4.923	3,753	-935	*1,299	1	1	1	1
# M M M M M M M M M M M M M M M M M M M	246,228	36,891	11,642	6,901	1	1	••409	••108	t	I
-	292,310	41,828	27,513	23,060	*43	.55	ı	1	ı	ì
\$50,000 under \$75,000	781,723	117,929	42,609	63,960	*2,826	*3,678	:	:	1	1
	648,639	160,631	36,458	47,134	.3,067	*2,841	*2,002	.4,959	ı	1
	1,157,765	605,580	53,862	71,771	4,300	18,879	*354	-11	121	.1,663
63 500,000 under \$500,000	630,692	1,375,080	23,139	42,463	*12,262	**41,531	φ. !	(Z)	196	.2,333
	185,213	999,072	15,817	54,331	* 000		147	1,174	199	*2,373
	23.786	330,175	3,254	37.637	800	3,729	95	178	200	13
	38,166	854,037	5,725	906'98	1,281	14,534	131	498	52	1,981
\$5,000,000 under \$10,000,000	10,505	515,278	1,779	51,832	305	4,248	74	2,400	21	151
	558.0	/cc'o/1'1	7,4,1	92,537	327	958,0	/9	3,232	7.7	006
faxable returns, total4,52	4,525,058	6,649,741	217,487	596,360	27,442	104,411	3,349	12,746	562	7,926
No adjusted gross income	•118	.5	1	ı	17	81	1	ı	:	:
	61,636	1,477	1	1	ı	1	ı	ı	ı	ı
	090'09	1,204	*952	*58	1	1	ı	1	1	ı
2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	90,141	2,323	*971	.35	ı	1	1	1	ı	1
\$15,000 under \$20,000	97,849	5,879	086.	.36	ı	1	ı	1	3	ı
	99,839	5,256	.569	*277	1	1	ı	1	ı	I
	120,198	4,563	*2,224	*914	-935	1,299	1	1	1	1
	225,739	23,952	*5,301	*904	1	ı	409	**108	1	ı
\$40,000 under \$50,000	270,756	28,190	24,072	16,602	1	1 0	t :	1 ;	1	1
	677,067	900,304	35,241	48,267	7.471	3,029		:	:	1
	638,578	152,843	35,758	44,628	.3,067	-2,841	*2,002	*4,959	ı	1
	1,156,824	600,176	53,407	70,439	4,300	18,879	*354	-17	6	.30
\$200,000 under \$300,000.	630,370	1,365,256	23,074	41,793	12,257	*41,468	φ ( <sub>1</sub>	(Z)	191	.2,246
	131,034	3,377,801	19,136	317,154	4,396	36,815	431	6,603	163	3,276
Nontaxable returns, total17	175,201	108,252	31,018	39,031	*403	*768	4.	*115	123	2,106

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	Other tax credits	r tax dıts	tax	tax after credits	oui .	income	Т0	Total	Penalty tax retireme	Penalty tax on qualified retirement plans
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(66)
All returns, total	46,910	135,862	89,101,934	831,975,834	89,101,934	831,976,333	21,290,085	47,156,392	4,924,584	3,640,374
No adjusted gross income	I	t	4,556	86,064	4,556	86,064	264,719	439,567	37,308	38,352
\$1 under \$5,000	ı	1	753,517	55,075	753,517	55,075	1,217,505	561,457	69,550	8,326
\$5,000 under \$10,000	1 1	1 1	3,883,897	713,105	3,883,897 5,672,789	713,105	1,858,371	1,695,968 2,285,620	123,719	39,249
\$15,000 under \$20,000	*973	*765	6,143,870	5,218,299	6,143,870	5,218,299	1,428,661	2,022,063	268,653	71,729
\$20,000 under \$25,000	.2.000	•1,228	5,932,734	7,894,860	5,932,734	7,894,860	1,249,772	1,888,469	319,833	105,635
\$20,000 under \$40,000.	-7,904	-16,169	11,283,839	28,213,041	11,283,839	28.213.041	1,117,478	3.011.914	523,647	267.852
\$40,000 under \$50,000.	*2,993	*3,057	9,467,339	33,915,521	9,467,339	33,915,521	1,657,131	3,046,808	535,191	293,732
\$50,000 under \$75,000	19,095	41,412	17,350,625	92,955,349	17,350,625	92,955,349	3,327,873	6,639,441	1,117,879	799,523
\$75,000 under \$100,000.	*7,201	*19,565	10,021,150	85,557,202	10,021,150	85,557,202	2,026,987	5,191,204	641,664	652,779
\$100,000 under \$200,000	2,760	4,746	9,718,430	175,205,533	9,718,430	175,205,533	2,337,209	9,086,077	576,346	872,993
\$500,000 under \$1,000,000	794	3,244	432,783	71,339,293	432.783	71,339,306	176.240	1,744,728	94,248	31,445
\$1,000,000 under \$1,500,000.	439	1,251	103,887	31,072,424	103,887	31,072,424	44,193	576,938	1,960	3,806
\$1,500,000 under \$2,000,000	167	1,316	45,065	19,435,618	45,065	19,435,625	19,814	289,999	715	1,930
\$2,000,000 under \$5,000,000 \$5,000,000 under \$10,000 non	380	6,556	65,501	47,962,099	65,501	77,962,105	30,948 8 245	583,068	1,124	1 788
\$10,000,000 or more	108	28,032	9,671	54,202,159	9,671	54,202,568	5,696	397,544	133	436
Taxable retums, total	36,962	113,231	89,101,934	831,975,834	89,101,934	831,976,333	13,882,614	37,347,151	3,890,497	3,224,148
No adjusted gross income	1	t	4,556	86,064	4,556	86,064	2,048	14,079	96	419
\$1 under \$5,000	ı	1	753,517	55,075	753,517	52,075	19,558	5,599	*2,914	*72
\$5,000 under \$10,000	ı	1	3,883,897	713,105	3,883,897	713,105	204,788	156,373	22,631	662'6
\$10,000 under \$15,000	- 220.	*785	5,672,789	2,491,501	5,672,789	2,491,501	513,914	556,394	81,369	20,236
\$20 000 under \$25 000	000 00		2010,010	000 100 7	6,143,010	000000000000000000000000000000000000000	3 7 000	000000000000000000000000000000000000000	110,000	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7
\$25,000 under \$30,000	000'7	0.77	5.850.586	10.675.322	5.850.586	10.675.322	622,520	819 559	205 847	72 121
\$30,000 under \$40,000	1		11,283,839	28,213,041	11,283,839	28,213,041	1,313,228	2,028,680	450,983	201,678
\$40,000 under \$50,000	2,993	*3,057	9,467,339	33,915,521	9,467,339	33,915,521	1,389,891	2,474,516	470,973	259,978
about under a fature.	17,055	35,090	17,350,625	92,955,349	17,350,625	92,955,349	3,113,009	5,998,002	1,066,440	764,245
\$75,000 under \$100,000	-7.201	*19,565	10,021,150	85,557,202	10,021,150	85,557,202	2,001,141	5,055,626	637,013	640,162
\$200.000 under \$500.000	1 974	3,640	9,718,430	175,205,533	9,718,430	175,205,533	2,327,831	9,026,186	576,067	872,786
\$500,000 under \$1,000,000	794	3,244	432,783	71.339.293	432.783	71,339,306	176.124	1.743.471	9.891	31.442
\$1,000,000 or more	1,215	41,890	239,951	178,428,507	239,951	178,428,993	108,824	2,080,992	4,142	12,570
Nontaxable returns, total	*9 947	*22.631	1				7 407 471	9 809 241	1 034 087	416 226

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 grass income	Self-employment	- Inmanut	Social security taxes	Social security taxes	Household	plode	Earned inc	Eamed income credit used to	Total tax	tal x
	Self-emplo	- Inwant	Social sec	unty taxes	House	pholo	nsi	od to	ta	×
Nur	tax		on tip income	Conne	employment tax	nent tax	offset of	offset other taxes	liab	liablility
	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns, total 15,9	15,920,203	42,210,737	517,609	107,929	243,702	885,832	4,630,477	3,957,021	92,846,419	874,009,720
No adjusted gross income	217,951	363,269	2,460	829	11,965	35,910	97,165	51,319	227,736	456,746
	950'960'1	521,394	43,378	4,453	*4,316	.26,776	635,202	175,473	1,748,857	433,988
	056,399,1	1,623,531	72,860	13,069	2,262	19,704	1,285,937	842,731	4,718,497	1,561,926
\$10,000 under \$15,000	1,582,468	2,185,726	43,989	7,563	8,773	34,838 9,63 <b>6</b>	998,931 599,934	1,270,904	6,039,762	3,484,249
\$20,000 under \$25,000	908,110	1,757,109	27.768	7.764	2.819	13.334	471 567	485 478	6 118 707	9 158 133
	779,657	1,634,921	28,362	16,953	2.041	1.750	353.856	276.225	060 260 9	11 940 357
	,228,899	2,723,883	43,401	8,235	3,447	2,281	187,886	67,316	11,556,886	30,862,115
	1,110,985	2,729,653	21,024	4,352	4,376	11,689	1	1	9,622,210	36,778,610
\$50,000 under \$75,0002,1	2,169,798	5,766,445	76,872	14,924	14,692	38,865	1	ı	17,485,385	99,455,482
	1,354,772	4,493,437	65,130	10,547	18,321	29,914	1	1	10,044,036	90,732,646
	1,721,722	8,037,634	38,839	6,891	62,795	163,355	1	1	9,727,646	184,290,451
	721,482	5,197,146	5,569	1,527	58,555	212,906	ı	1	2,346,590	144,910,604
-	155,438	1,623,610	-41	.5	22,362	85,731	1	1	432,899	73,084,035
\$1,000,000 under \$1,500,000	38,571	518,983	1	I	8,189	38,229	ı	I	103,920	31,649,361
	26.032	478 003	1 5	1 0	4,013	24,347	ŀ	1	45,075	19,725,624
	6.552	159,118	1 9	84	2762	30.107		1 1	15,520	25 091 060
\$10,000,000 or more	4,424	216,903	:	:	2,342	51,497	t	ı	9,675	54,600,111
Taxable returns, total9,6	9,682,839	33,065,382	321,070	66,560	206,693	693,823	ı	ı	88.099.888	869,322,708
No adjusted gross income	1,925	10.985	1	ı	174	2.289	1	,	4.556	100 143
	45.673	303							)	
	153,065	3,303	28.975	5.397	1 1	: :	! !		753,517	960,674
	415,894	532.729	18.939	2,730	-222	.55			5,672,789	3 047 895
-	443,337	722,005	22,923	6,423		} 1	1	ı	6,143,870	5,974,396
	474,215	892,738	\$00'9.	*304	*2,737	.12,697	J	1	5,932,734	8,850,444
	402,859	737,079	*15,016	*8,053	*2,018	11,611	1	i	5,850,586	11,494,169
\$50,000 under \$40,000	854,519	1,810,266	29,679	6,500	*3,038	*1,265	ı	t	11,283,839	30,241,712
	906,517	2,202,000	16,010	3,671	*1,356	*2,460	ı	1	9,467,339	36,390,036
	000	0,10,100,100	4,833	204,41	13,829	34,930	ı	1	17,348,578	98,953,296
1,3	1,333,213	4,383,193	64,129	10,495	17,497	17,366	ı	1	10,021,150	90,612,828
	720.053	6,012,640	38,839	6,891	60,408	128,953	1	ı	9,718,430	184,231,719
	155.348	1,622,903	2,269	170,1	58,36b	208,404	1	1	2,345,868	144,903,156
-	92,330	1,632,798	•10	•113	24,708	198,602	t	1	239,951	180,509,985
Nontaxable returns, total 6,2	6,237,364	9,145,355	196,539	41,369	37,009	192,010	4,630,477	3.957.021	3.746.531	4.687.012

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	ĭ	Total	Incon	Income tax withheld	Estima	Estimated tax payments	Addition lax c	Additional child tax credit	Payments v for extension	Payments with request for extension of filing time
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(99)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(28)	(65)
All returns, total	120,970,534	981,644,294	116,312,978	731,734,362	10,996,504	188,770,357	14,528,434	14,450,019	1,518,779	59,268,206
No adjusted gross income	644,982	2,566,288	519,816	1,421,870	133,523	925,755	204,356	365,115	20,545	201,424
\$1 under \$5,000	8,666,153	1,907,604	8,462,072	1,575,967	193,590	299,692	34,858	38,632	35,101	20,962
\$5,000 under \$10,000.	9,756,611	5,110,863	9,442,069	4,603,952	351,058	450,487	74,414	51,247	38,094	49,766
\$10,000 under \$15,000. \$15,000 under \$20,000.	9,745,022	8,718,655	9,347,681	7,901,951	503,007 589,176	1,078,701	3,180,326	855,638 2,700,318	50,020	95,385
\$20,000 under \$25,000	9,241,840	17,282,775	8,921,574	16,006,125	517,688	1,173,231	2,761,894	3,045,471	48,438	97,281
\$25,000 under \$30,000	8,193,719	20,388,525	7,904,773	19,022,877	512,034	1,295,895	1,914,963	2,425,403	35,489	62,529
\$30,000 under \$40,000	13.606,254	47,451,264	13,140,773	44,192,250	945,377	2,968,940	2,238,764	2,955,765	80,725	280,136
\$40,000 under \$50,000	10,417,440	127,938,651	17,284,113	47,260,160	925,355	9,771,549	582,709	679,317	176,872	663,969
\$75,000 under \$100,000	10 029 993	108.833.753	9.685.534	98.280.092	1.261.904	9.534.972	68,232	102.924	157,492	920,472
\$100,000 under \$200,000.	9,658,361	194,152,622	9,181,953	164,072,224	1,883,797	26,349,618	6,255	996'6.	335,963	2,964,313
\$200,000 under \$500,000	2,316,728	136,252,720	2,076,959	92,710,984	940,576	36,413,827	:	:	254,002	6,513,329
\$500,000 under \$1,000,000.	428,843	68,677,929	364,016	38,430,407	246,214	23,992,605	1	1	90,504	6,102,026
\$1,000,000 under \$1,500,000	102,739	29,955,148	84,618	14,591,335	68,394	11,816,945	1	1	30,129	3,505,825
\$1,500,000 under \$5,000,000	65.027	46.410.908	53.490	18.598.336	47.972	19,243,744	1	1	26,524	8,533,937
\$5,000,000 under \$10,000,000.	15,756	25,604,609	13,129	9,358,380	12,096	10,155,614	1	1	8,128	6,079,411
\$10,000,000 or more	9,643	56,706,744	8,094	15,105,922	7,916	21,368,460	ı	1	6,109	20,219,381
Taxable returns, total	86,514,111	942,309,939	82,937,762	697,450,038	9,601,128	184,261,026	*3,161	•1,239	1,368,252	58,797,187
No adjusted gross income	3,631	172,855	2,961	42,737	742	32,747	1	ı	394	906'96
\$1 under \$5,000	382,322	78,134	344,496	53,249	30,741	20,033	1	1	14,958	4,852
\$5,000 under \$10,000.	3,583,513	1,891,500	3,513,912	1,800,687	85,466	74,025	ı	1	16,924	16,658
\$10,000 under \$15,000	5,122,573	5,137,228	4,882,487	4,718,373	297,431	371,175	1	ı	33,184	43,014
\$15,000 under \$20,000.	061,181,6	261,100,0	6to' /06'6	200,001,0	420,004	610,000	1	1	3000	0 27
\$25,000 under \$25,000.	5,708,747	12,123,928	5,455,465	11,154,057	424.250	884,076	LP6.	-711	25,674	35 123
\$30,000 under \$40,000.	11,096,251	41,455,285	10,688,389	38,663,155	835,278	2,534,510	80	, o	71,075	249,020
\$40,000 under \$50,000.	9,352,932	47,947,277	8,993,176	44,272,137	847,249	3,480,991	1	1	51,499	187,979
\$50,000 under \$75,000	17,186,599	124,732,523	16,655,497	114,746,811	1,769,856	9.351,701	.2,206	*519	166,842	612,692
\$75,000 under \$100,000.	9,943,969	108,050,052	9,608,583	97,733,715	1,247,274	9,330,524	1	ı	155,696	890,986
\$100,000 under \$200,000.	9,644,816	193,881,099	9,171,536	163,967,764	1,878,122	26,213,786	1	ı	332,282	2,934,231
\$200,000 under \$500,000	2,315,100	136,175,764	2,075,842	38,423,204	939,784	36,372,598	1 1	1 1	90.470	6,307,183
\$1,000,000 or more	237,755	177,306,291	196,420	66,236,003	167,082	69,958,241	1 1	1 1	85,846	40,990,484

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

									Earned inc	Earned income credit
Size of adjusted gross income	Excess secial security taxes withheld	ial security ithheld	Credit for Fe gasoline and	Credit for Federal tax on gasoline and special fuels	Credit from investment	Credit from regulated investment companies	Health	Health coverage credit	refur	refundable portion
	Number of returns	Amount	Number of returns	Ameunt	Number of returns	Ameunt	Number of returns	Amount	Number of returns	Amount
	(09)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(89)	(69)
All returns, total	1,242,604	1,727,641	345,020	86,378	809'6	33,754	16,314	23,595	19,448,355	35,299,505
No adjusted gross income	2,555	5,164	25,690	10,162	:	:		21.	118,848	120,867
\$1 under \$5,000	6.		22,841	10,948	1	1	9.	.35	2,506,104	1,594,372
\$5,000 under \$10,000	*2,017	666.	19,334	5,654	1	ı	9.	4.	4,304,037	6,829,934
\$10,000 under \$15,000 \$15,000 under \$20,000	.361	.260	18,129	4.044	979**	**5,228	*2,915	.4,247	3,635,410	10,631,357
			0000	1,021	1 20	2	50,5	60,10	3,176,390	000,600,0
\$20,000 under \$25,000	1 6	1	17,735	4,575	ı	ı	*971	1,563	2,848,286	5,181,380
\$20,000 under \$30,000	1,128	423	18,398	5,761	1 6	1 6	1,873	1,040	1,937,551	2,120,835
\$30,000 under \$40,000	2603	1 4 4 7 2	41,541	2,394	096	7,152	2,922	3,315	921,560	451,223
\$50,000 under \$75,000	16,076	13,118	66,254	10,096	933	.52	1,919	-4.873		1 1
000 000 8 raper 6 000 505	000 000	00 00	100 33**	0.00		0000				
\$100 000 under \$200 000	679 318	750 590	476°CC	/oc'ol	1,042	323	1,042	455	I	I
\$200,000 under \$500,000	263.836	610.581	5.488	2.434	1.636	1.565	100	1,020		
\$500,000 under \$1,000,000	47,602	146,138	1,134	260	•	:	.41	.250	'	t
\$1,000,000 under \$1,500,000	11,754	39,729	334	123	29.	11,191	1	1	'	1
\$1,500,000 under \$2,000,000	5,073	19,805	204	333	*43	*1,345	ı	ı	1	ı
\$2,000,000 under \$5,000,000.	7,835	31,225	421	442	85	3,213	ņ	.11	1	1
\$5,000,000 under \$10,000,000.	2,094	9,937	171	359	17	806	ı	1	ţ	I
\$10,000,000 or more	1,318	5,962	167	467	59	6,554	ı	1	ı	1
Taxable returns, total	1,228,182	1,710,583	211,216	41,187	8,628	28,189	13,689	21,727	1	1
No adjusted gross income	29	192	68	264	:	•	!	1	ı	1
\$1 under \$5,000	•		ı	1	ı	ı	ı	ı	ı	1
\$5,000 under \$10,000	1	ı	\$02	.130	1	1	1	1	1	1
\$10,000 under \$15,000	1	2	*4,027	626.	1	ı	1,942	.3,687	1	1
\$15,000 under \$20,000	ı	1	*8,289	1,391	926	••193	*2.914	.5,834	1	1
\$20,000 under \$25,000	1	ı	6,615	006	ı	ı	*971	.1,563	ı	1
\$25,000 under \$30,000	ů.	:	10,687	1,092	I	1	.935	*713	ı	1
\$30,000 under \$40,000	1	ı	33,567	4,134	096.	*1,152	2,922	*3,315	1	ı
\$40,000 under \$50,000	1,309	.364	24,828	3,270	.939	*2,535	1	ı	1	1
Control under \$75,000	14,121	8,577	58,777	7,817	.933	.52	1,919	.4,873	ı	1
\$75,000 under \$100,000	194,330	88,835	**55,751	**16,502	1,042	.323	1,042	*455	1	1
\$100,000 under \$200,000	678,927	749,442	•	:	1,902	**9,504	666.	1,026	ı	t
\$200,000 under \$500,000	263,775	610,461	5,477	2,431	1,633	1,220	1	1	ı	ı
\$1,000,000 or more	28.062	106.619	1,131	1721	242	13 211	4.	.250	1 1	1 1
Nontaxable returns, total	14 421	47.057	133 804	46.101	080	7 2 2 2	*0 60°	9	40.440.255	34 200 505
	1			1		200	4,040	000,1	200	20,000,000

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)

			Overpo	Overpayment			S COLD YOU		London Local Company	0.00
Size of adjusted gross income	To	Total	Refu	Refunded	Credited	Credited to 2005 estimated tax	time of filing	filing	tax penalty	alty
	Number of retums	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)	(67)
All returns, total	103,706,648	255,064,839	100,674,244	221,371,474	4,314,593	33,693,366	24,452,350	99,683,782	5,641,853	774,697
No adjusted gross income	790,689	2,794,014	735,264	2,278,653	68,507	515,361	153,269	218,447	26,490	2,390
\$1 under \$5,000	8,978,993	3,399,066	8,896,623	3,302,475	104,021	96,591	1,288,913	301,899	13,669	857
\$5,000 under \$10,000	10,024,918	11,125,320	9,930,619	11,000,689	137,154	124,631	1,326,008	712,805	189,974	6,305
\$10,000 under \$12,000	9,768,025	17,599,845 19,426,522	9,632,491 9,462,829	17,423,088 19,188,279	195,121 246,108	176,757 238,244	1,437,650	916,577	225,346	9,847
\$20,000 under \$25,000	8,382,290	17,475,584	8,245,798	17.258,468	205,047	217,116	1,267,627	1,291,260	234,234	14,658
\$25,000 under \$30,000	7,217,827	14,120,939	7,084,551	13,874,786	204,700	246,153	1,245,654	1,381,746	233,830	13,117
\$30,000 under \$40,000	11,625,696	22,471,026	11,402,201	21,877,479	357,999	593,547	2,246,231	2,801,884	460,885	30,741
\$50,000 under \$75,000	13,855,512	37,239,104	13,412,562	35,834,207	332,570 647,201	1,404,896	4,156,474	3,358.214	1,001,618	31,528
\$75,000 under \$100,000.	7,584,758	24,966,618	7,252,975	23,704,316	487,650	1,262,301	2.518.493	6.837.340	733.012	58.524
\$100,000 under \$200,000	6,073,186	27,869,010	5,557,318	24,143,350	713,014	3,725,660	3,640,318	18,156,984	1,126,765	152,387
\$200,000 under \$500,000	1,060,465	11,887,469	735,349	6,714,224	402,114	5,173,245	1,270,759	20,708,203	494,177	162,850
\$300,000 under \$1,000,000.	203,368	6,081,948	103,277	2,424,103	118,544	3,657,844	227,175	10,566,262	104,533	78,209
\$1,500,000 under \$2,000,000	23,116	1.810,549	21,008 8.382	891.830	36,610	2,022,273	51,543	7 899 636	25,053	28,708
\$2,000,000 under \$5,000,000	35,588	4,957,206	11,468	1,126,780	27,607	3.830,427	29,596	7,130,043	15,453	38,572
\$5,000,000 under \$10,000,000.	069'6	2,911,152	2,700	539,299	7,937	2,371,853	6,071	3,313,260	3,415	15,657
\$10,000,000 or more	6,675	7,115,183	1,589	1,054,228	96,798	6,060,955	2,976	5,030,076	1,934	21,526
Taxable returns, total	66,988,412	169,524,971	64,357,513	137,439,116	3,683,588	32,085,855	22,005,465	97,289,017	5,111,573	745,960
No adjusted gross income	2,358	103,775	1,936	55,928	563	47,847	2,196	31,234	631	170
\$1 under \$5,000	295,058	61,467	270,463	53,023	27,489	8,444	451,470	44,020	776.	*13
\$5,000 under \$10,000	3,170,575	1,231,670	3,146,538	1,219,135	35,411	12,535	708,707	211,840	42,853	1,710
\$15,000 under \$20,000.	4,881,971	3,825,820	4,300,878	3,682,242	176,304	143,579	1,256,679	932,626	152,092	6,986
\$20,000 under \$25,000	4,751,986	4,402,502	4,639,204	4,269,908	164,730	132,595	1,171,756	1,141,902	198.667	12.883
\$25,000 under \$30,000	4,722,138	5,486,728	4,610,837	5,325,500	161,626	161,229	1,122,123	1,172,963	188,903	10,708
\$30,000 under \$40,000	9,161,912	13,701,628	8,966,520	13,241,317	301,192	460,311	2,118,728	2,514,988	396,477	26,633
\$50,000 under \$75,000	13,228,600	33,805,002	12,805,106	32,567,824	297,346 608,619	543,232	2,088,117	3,218,519	973,477	28,714
\$75,000 under \$100,000	7,502,359	24,187,146	7,175,432	22,988,607	480.104	1,198,539	2.511.530	6.808.486	727.759	58.096
\$100,000 under \$200,000	6,060,819	27,641,510	5,547,259	23,976,734	708.836	3,664,776	3,636,861	18,144,789	1,124,531	152,096
\$200,000 under \$1000 000	1,058,943	11,816,733	734,207	6,667,310	401,590	5,149,423	1,270,549	20,706,952	494,054	162,828
\$1,000,000 or more.	126,865	19,684,523	45,066	4,090,000	94,685	15,594,523	111,865	23,009,861	104,517	78,206 121,644
Nontaxable returns, total	36,718,236	85,539,868	36,316,731	83,932,358	631,005	1,607,511	2,446,885	2,394,765	530,280	28,736
• Estimate should be used with caution due to the small number of sample returns on which it is based.	mall number of sam	ple returns on which	it is based.							

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

\*\* 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 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments,

ב	t (percent)
	s and amount
1022	of returns and
מבים כי	or number of
	of variation fo
ny olze ol	(Coefficient

Groups income         All returns         Total         Amount         Child care         Crount           0.03         0.03         0.39         0.71         1.60         1.94         1.94           0.03         0.03         0.39         0.71         1.60         1.94         1.94           0.03         0.03         0.39         0.71         1.60         1.94         1.94           0.03         0.03         0.39         0.71         1.60         1.94         1.94           0.03         0.03         0.39         0.71         1.60         1.94         1.94           1.11         1.27         2.29         0.71         1.60         1.93         1.95         1.94         1.94           1.11         1.27         2.24         2.24         1.66         2.02         1.94						Tave	Tay cradite			
Number of   Numb	Size of adjusted gross income	All retums		otal	Child			for the disabled	Child ta:	x credit
(1)			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
0.00         0.00         0.00         0.01         0.00         0.01         0.00         0.01         0.00         0.01         0.00 <th< th=""><th></th><th>(1)</th><th>(2)</th><th>(3)</th><th>(4)</th><th>(5)</th><th>(9)</th><th>(2)</th><th>(8)</th><th>(6)</th></th<>		(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)
171         22.95         19.52         -         -         23.84         27.03         30.63           1111         1322         29.11         -         -         23.66         66.34         57.46         66.34         57.46         66.34         57.46         67.46         67.46         67.46         66.34         57.46         67.46         67.46         67.46         67.46         67.46         67.46         67.46         67.46         67.46         67.46         67.46         67.46         67.46         67.46         67.46         67.46         67.46         67.47         67.46         67.47         67.44         67.47         67.44         67.47         67.44         67.47         67.44         67.47         67.47         67.47         67.47         67.47         67.47         67.47         67.47         67.47         67.47         67.47         67.47         67.47         67.47         67.47         67.49         67.47         67.49         67.47         67.49         67.40         67.44         67.44         67.44         67.44         67.44         67.44         67.44         67.44         67.44         67.44         67.44         67.44         67.44         67.44         67.44	vil returns, total	0.03	0.50	0.71	1.60	1.94	13.13	15.39	0.70	0.85
112         1322         2911         -	No adjusted gross income	1.71	32.95	19.52	t	1	23.84	27.03	38.63	23.57
1.11   4.33   5.22   5.366   5.366   5.366   5.686   5.683   5.746	\$1 under \$5,000	1.12	13.22	29,11	ı	ı	2	Ì	95 44	95 44
1.13         3.11         4.41         16.66         20.25         16.88         16.39         7.24           1.15         2.31         3.42         16.69         7.25         7.26         7.25         7.25         7.26         7.26         7.26         7.26         7.25         7.26 <t>7.26         7.26         7.26         <t< td=""><td>\$5,000 under \$10,000</td><td>1.11</td><td>4.33</td><td>5 22</td><td>93.66</td><td>93.66</td><td>45.86</td><td>66.34</td><td>57 46</td><td>65.36</td></t<></t>	\$5,000 under \$10,000	1.11	4.33	5 22	93.66	93.66	45.86	66.34	57 46	65.36
127         2.04         2.54         6.59         7.52         70.70         70.82         2.56           1.43         1.20         2.59         6.50         5.84         —         —         2.24         2.59         5.67         5.84         —         —         2.24         2.54         5.59         —         —         —         2.24         2.54         6.57         —         —         —         2.24         2.54         5.54         —         —         —         2.24         2.54         5.54         —         —         —         2.24         2.54         6.54         —         —         —         2.24         2.54         9.54         —         —         2.24         2.58         2.24         2.54         —         —         2.26         2.26         9.54         —         —         2.26         2.26         2.26         9.54         —         —         2.26         2.26         2.26         9.54         —         —         2.26         2.26         2.26         9.54         —         —         2.26         2.26         9.54         —         —         2.26         9.53         9.54         —         —         1.51	\$10,000 under \$15,000. \$15,000 under \$20,000.	1.13	3.11	4 41 3.02	16.66 8.17	20.25	16.88 24.98	18.39	7 24	9.25
137         220         259         677         784         -         -         283           107         158         226         536         632         -         -         224           107         183         224         536         632         -         -         -         224           107         183         224         536         406         -         -         -         224           031         162         206         407         496         -         -         153           031         170         282         373         460         -         -         224           105         144         666         677         756         904         -         -         224           106         172         678         678         904         -         -         224         153           107         279         678         904         -         -         -         -         256           108         671         783         678         -         -         -         -         -         257           108         671         788         <	\$20,000 under \$25,000	127	2.04	2.54	6.59	7.52	70.70	70.82	2.86	3.32
104         172         2.06         5.02         5.88         —         —         2.14           0.73         1.83         2.24         5.02         6.82         —         —         153           0.73         1.35         2.06         4.07         4.99         —         —         153           0.91         1.52         2.06         4.07         4.99         —         —         153           0.90         1.55         6.82         3.30         4.99         —         —         153           0.90         1.55         6.82         3.56         —         —         153         153           0.90         1.55         6.82         3.56         —         —         153         153           0.90         1.55         6.84         4.89         6.83         —         —         155         3           0.50         0.70         3.46         6.74         9.94         —         —         155         3           0.61         0.70         3.46         6.74         4.81         5.48         —         —         150         —         151           0.61         0.70         2.	\$25,000 under \$30,000	1.37	2.20	2.59	6.77	7.84	1	1	2.83	3.16
0.77         183         2.24         5.36         6.32         -         -         -         2.26           0.91         1.62         2.06         4.07         4.06         -         -         15.3           0.91         1.52         2.06         4.07         4.06         -         -         1.91           0.90         1.55         6.82         4.07         4.06         -         -         1.91           0.90         1.55         6.82         4.07         4.99         -         -         1.91           1.02         1.68         6.86         6.73         6.81         -         -         1.91           1.03         1.69         1.37         4.81         6.84         -         -         -         1.91           1.04         1.37         2.74         4.81         6.84         -<	\$30,000 under \$40,000	1.04	1.72	2.06	5.02	5.88	1	1	2.14	2.34
0.91         1.52         2.06         4.07         4.06	\$40,000 under \$50,000	1.07	1.83	2 24	5.36	6.32	1	1	2.26	2.48
0.91         1.02         2.06         4.07         4.99         -         -         1.91           0.90         1.55         6.87         4.29         -         -         2.36         7.3           0.90         1.55         6.87         4.29         -         -         2.36         7.3           1.05         1.56         6.87         4.29         -         -         -         5.56           1.09         1.55         6.87         4.29         6.13         6.94         -         -         5.56           0.56         0.70         2.78         6.87         6.48         6.34         -         -         -         5.56           0.61         0.70         2.79         2.48         6.84         - <td< td=""><td>eachdood under a 23,000</td><td>0.73</td><td>1.33</td><td>1.60</td><td>3.40</td><td>4.06</td><td>ı</td><td>1</td><td>1.53</td><td>1.71</td></td<>	eachdood under a 23,000	0.73	1.33	1.60	3.40	4.06	ı	1	1.53	1.71
0.91         1.70         2.82         3.73         4.60         -         -         5.56           1.05         1.44         6.69         6.13         6.81         -         -         5.56           1.05         1.44         6.69         6.13         6.81         -         -         5.56           1.04         1.37         6.71         7.55         9.05         -         -         -         5.60           0.61         0.70         2.79         5.28         6.06         -         -         -         -         -           0.62         0.70         2.79         5.28         6.06         -<	\$75,000 under \$100,000	0.91	1.62	2.06	4.07	4.99	ı	ı	1.91	2.18
1.29         1.43         6.86         6.12         9.15         55 63           1.29         1.68         6.66         6.13         6.94         55 63           1.29         1.68         6.66         6.34         9.94         55 63           0.50         0.70         3.46         4.81         5.48	\$100,000 under \$200,000	0.91	1.70	2.82	3.73	4.60	ī	1	2.36	2.89
129         168         6.86         8.34         9.94	\$500,000 under \$1,000,000	1.05	24	699	6.13	5.15 6.81	1 1	1 1	55 63	70.97
144         137         6.71         7.55         9.05	\$1,000,000 under \$1,500,000	1.29	1.68	6.86	8.34	9.94	ı	1		1
0.56         0.70         3.46         4.81         5.48         -	\$1,500,000 under \$2,000,000	1.04	1.37	6.71	7.55	9.05	ı	1	1	ţ
0.03         0.70         2.79         5.28         6.06         -	\$2,000,000 under \$5,000,000.	0.56	0.70	3.46	4.81	5.48	1	1	1	1
0.22         0.62         0.84         1.89         2.28         18.30         20.67         0.88           15.43         27.16         25.74         —         —         —         —         90.67         26.16         26.16           4.64         114.28         33.76         —         —         —         —         —         95.44         95.44         95.44         95.44         95.44         95.44         95.44         95.44         95.44         95.44         95.45         95.44         95.45         95.45         95.44         95.44         95.45         95.	\$10,000,000 or more	0.03	0.03	0.02	5.28	90:9	j [	. 1	1 1	) 1
15.43         27.16         25.74         -         -         30.00         29.35         26.16           4.64         14.28         33.76         -         -         -         -         95.44           2.11         8.40         9.87         93.66         -         -         -         95.44           1.72         4.68         7.34         -         -         24.06         25.53         96.45           1.64         4.82         7.34         -         -         -         24.06         25.53         96.45           1.64         4.82         7.42         -         -         -         93.66         59.85           1.67         3.90         4.88         20.96         25.42         70.70         70.82         77.4           1.69         3.90         4.88         20.96         25.42         70.70         70.82         77.4           1.16         2.31         2.86         7.83         8.79         -         -         7.14           1.15         2.12         2.65         6.75         7.75         -         -         1.62           0.75         1.64         2.07         4.11 <td< td=""><td>axable returns, total</td><td>0.22</td><td>0.62</td><td>0.84</td><td>1.89</td><td>2.28</td><td>18.30</td><td>20.67</td><td>0.88</td><td>1.01</td></td<>	axable returns, total	0.22	0.62	0.84	1.89	2.28	18.30	20.67	0.88	1.01
464         1428         33.76         —         —         —         —         —         9544           2.11         840         9.87         9.366         93.66         —         —         —         93.66           1.72         468         7.34         —         —         24.06         25.53         96.45           1.64         4.82         7.42         —         —         —         93.66         59.85           1.64         4.82         7.42         —         —         —         96.45         59.85           1.69         3.850         51.96         70.70         70.82         17.40           1.18         2.31         2.86         7.83         8.79         —         —         3.26           1.15         2.12         2.86         7.83         8.79         —         —         2.74           0.75         1.40         1.69         3.59         4.28         —         —         2.74           0.90         1.56         6.97         4.11         5.02         —         —         —         2.36           0.90         1.64         6.76         4.29         5.15         — </td <td>No adjusted gross income</td> <td>15.43</td> <td>27.16</td> <td>25.74</td> <td>t</td> <td>1</td> <td>30 00</td> <td>29,35</td> <td>26.16</td> <td>27.54</td>	No adjusted gross income	15.43	27.16	25.74	t	1	30 00	29,35	26.16	27.54
2.11         8.40         9.87         9.366         9.366         -         -         -         -         -         -         9.366         9.3	\$1 under \$5,000	4.64	14.28	33.76	ı	1	ı		95.44	05.44
1,72         4,68         7,34         -         -         24,06         25,53         96,45         96,45           1,64         4,82         7,42         -         -         -         24,06         25,53         96,45<	\$5,000 under \$10,000	2.11	8.40	9.87	93.66	93.66	1	1	93.66	93.66
1.64         4.82         7.42         —         —         —         —         —         —         30.85         59.85         6.06         51.96         70.70         70.82         17.40           1.67         3.92         6.00         38.50         51.96         70.70         70.82         17.40           1.69         3.90         4.88         20.96         25.42         —         —         7.14           1.18         2.31         2.86         7.83         8.79         —         —         7.14           1.15         2.12         2.86         6.75         7.75         —         —         2.74           0.75         1.40         1.69         3.59         4.28         —         —         2.74           0.91         1.70         2.79         3.73         4.60         —         —         2.36           0.90         1.55         6.97         4.29         5.15         —         2.36           0.55         0.68         1.61         4.68         5.68         —         —         2.36           0.55         0.68         1.61         4.68         5.68         —         —         —	\$10,000 under \$15,000	1.72	4.68	7.34	ı	ı	24.06	25.53	96.45	92.10
1.67         3.92         6.00         38.50         51.96         70.70         70.82         17.40           1.69         3.90         4.88         20.96         25.42         —         —         7.14           1.18         2.31         2.86         7.83         8.79         —         —         7.14           1.15         2.12         2.86         7.83         8.79         —         —         2.74           0.75         1.40         1.69         3.59         4.28         —         —         2.74           0.92         1.64         2.07         4.11         5.02         —         —         1.62           0.91         1.70         2.79         3.73         4.60         —         —         2.36           0.90         1.55         6.97         4.29         5.15         —         —         2.36           0.55         0.68         1.61         4.68         5.68         —         —         —         —           0.45         1.04         1.48         3.04         3.68         18.85         23.10         1.29	\$15,000 under \$20,000	1.64	4.82	7.42	ı	1	30.85	35.56	59.85	62.72
1.69         3.90         4.88         20.96         25.42         —         —         7.14           1.18         2.31         2.86         7.83         8.79         —         —         3.26           1.15         2.12         2.86         7.83         8.79         —         —         2.74           0.75         1.40         1.69         3.59         4.28         —         —         1.62           0.92         1.64         2.07         4.11         5.02         —         —         1.62           0.91         1.70         2.79         3.73         4.60         —         —         2.36           0.90         1.55         6.97         4.29         5.15         —         2.36           1.05         1.44         6.76         6.14         6.81         —         —         5.63           0.55         0.68         1.61         4.68         5.68         —         —         —         —           0.45         1.04         1.48         3.04         3.68         18.85         23.10         1.29		1.67	3.92	6.00	38.50	51.96	70.70	70.82	17.40	17 61
1.18         2.31         2.86         7.83         8.79         -         -         3.26           0.75         1.40         2.65         6.75         7.75         -         -         2.74           0.92         1.64         2.07         4.11         5.02         -         -         1.62           0.91         1.70         2.79         3.73         4.60         -         2.36           0.90         1.55         6.97         4.29         5.15         -         2.36           1.05         1.44         6.76         6.14         6.81         -         -         55.63           0.55         0.68         1.61         4.68         5.68         -         -         -           0.45         1.04         1.48         3.04         3.68         18.85         23.10         1.29	\$25,000 under \$30,000	1.69	3.90	4.88	20.96	25.42	1	1	7.14	7.19
0.75         1.40         1.69         3.59         4.28         -         -         2.74           0.92         1.64         2.07         4.11         5.02         -         1.62           0.91         1.70         2.79         3.73         460         -         2.36           0.90         1.55         6.97         4.29         5.15         -         2.36           1.05         1.44         6.76         6.14         6.81         -         -         55.63           0.55         0.68         1.61         4.68         5.68         -         -         -           0.45         1.04         1.48         3.04         3.68         18.85         23.10         1.29	\$40,000 under \$50,000	1,18	2.31	2.86	7.83	8.79	ı	ı	3.26	3.39
0.92         164         2.07         4.11         5.02         —         1.93           0.91         1.70         2.79         3.73         4.60         —         2.36           0.90         1.55         6.97         4.29         5.15         —         2.36           1.05         1.44         6.76         6.14         6.81         —         5.63           0.55         0.68         1.61         4.68         5.68         —         —           0.45         1.04         1.48         3.04         3.68         18.85         23.10         1.29	\$50,000 under \$75,000	0.75	1 40	1.69	3.59	4.28	1 1	1 1	2.74	2.95
0.91         1.70         2.79         3.73         4.60         -         2.36           0.90         1.55         6.97         4.29         5.15         -         55.63           1.05         1.44         6.76         6.14         6.81         -         -         55.63           0.55         0.68         1.61         4.68         5.68         -         -         -           0.45         1.04         1.48         3.04         3.68         18.85         23.10         1.29	\$75,000 under \$100,000	0.92	1 64	200	4 11	5 00			60	c
0.90         1.55         6.97         4.29         5.15         -         5.63           1.05         1.44         6.76         6.14         6.81         -         -         -         5.63           0.55         0.68         1.61         4.68         5.68         -         -         -         -         -           0.45         1.04         1.48         3.04         3.68         18.85         23.10         1.29	\$100,000 under \$200,000	0.91	1.70	2.79	3.73	3.02	1 1	t t	2.36	2 20
1.05         1.44         6.76         6.14         6.81         -         -         -         -           0.55         0.68         1.61         4.68         5.68         -         -         -         -           0.45         1.04         1.48         3.04         3.68         18.85         23.10         1.29	\$200,000 under \$500,000.	06:0	1.55	6.97	4.29	5.15	1	1	55.63	70.97
	\$500,000 under \$1,000,000	1.05	1.44	6.76	6.14	6.81	ı	ı	ı	ı
0.45 1.04 1.48 3.04 3.68 18.85 23.10 1.29		0.33	0.08	1.61	4.68	5.68	ı	ı	ı	1
	Iontaxable returns, total	0.45	1.04	1.48	3.04	3.68	18.85	23.10	1.29	1.73

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

					Tax credits	Tax creditscontinued				
Size of adjusted gross income	Education	ation	Retireme	Retirement savings contribution credit	Adoptio	Adoption credit	Earned income credit used to offset income tax before credit	Eamed income credit used to offset income tax before credits	Minimum tax credit	rm tax dit
	Number of retums	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of retums	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total	1.53	1.93	1.76	2.32	15.33	19.99	2.43	3.53	4.75	4.61
No adjusted gross income	26.37	44.00	69.72	67.89	1	1	61.84	81.96	ţ	ŧ
\$1 under \$5,000	1	1	ı	1	ı	ı	1	ı	ı	ı
\$5,000 under \$10,000	11.82	14.02	20.25	22.12	ı	1	5.08	5.80	99 74	60.66
\$10,000 under \$15,000 \$15,000 under \$20,000	6.16 5.39	6.87	8.42 5.34	10.58	1 1	1 1	5.73	8.92 9.69	99.88	99.88
\$20.000 under \$25.000	5.25	6.50	4.06	5.23	99.85	98.34	6.13	7.68	72.36	60.97
\$25,000 under \$30,000.	5.41	6.58	4.96	99.9	ı	1	4.78	5.68	74.07	74.54
\$30,000 under \$40,000	3.93	4.77	3.55	4.19	51.73	61.73	9.63	13.53	38.41	65.86
\$40,000 under \$50,000	3.25	5.65	3.56	4.06	28.07	31.23		1 1	20.35	45.77
										0 6
\$/5,000 under \$100,000	4.07	4.95	1	1	28.08	32.40	1	1	22.97	27.00
\$200,000 under \$500,000.	00:00	11.12	: 1	1 1	69.18	73.17	1 1	1 1	7.12	12.67
\$500,000 under \$1,000,000	1	1	t	t	93.66	93.66	1	t	4.25	9.63
\$1,000,000 under \$1,500,000.	1	1	1	t	1	ı	ı	1	4.87	11.61
\$1,500,000 under \$2,000,000	ı	ı	ı	1	I	;	ı	ı	4.45	10.80
\$2,000,000 under \$5,000,000.	1	1	1	1	ı	1	ı	1 1	2.46	5.89
\$10,000,000 or more	1	1	1	1	1	ı	ı	: 1	2 1	} ;
Taxable returns, total	1.83	2.31	2.27	2.91	23.61	31.63	3.90	5.95	4.84	4.66
No adjusted gross income	35.60	52.89	69.72	67.89	1	ı	61.84	81.96	1	ı
\$1 under \$5,000	1	ŧ	ı	ı	!	ı	ı	ŧ	ı	1
\$5,000 under \$10,000	42.53	50.49	74.82	75.43	1	1	10.29	10.61	99.95	99.95
\$10,000 under \$15,000	11.12	13.28	12.32	16.09	ı	1	6.49	7.49	\$	I
\$15,000 under \$20,000	7.96	9.80	96.9	9.01	ı	\$	99.95	99.95	1	I
\$20,000 under \$25,000.	92.9	8.41	5.45	6.86	ı	1	18.78	19.39	77.16	77.13
\$25,000 under \$30,000	7.23	8.96	8.24	10.76	I	t	6.63	7.75	77.28	85.02
\$40,000 under \$50,000	5.32	5.64	3.99	5.13	1 1	I 1	12.31	12.81	39.74	60.75
\$50,000 under \$75,000	3.44	4.25	86.66	86.98	60.37	66.74	ı	ı	23.74	27.53
\$75,000 under \$100,000	4 12	5.01	ı	1	38.44	46.91	1	ı	24.24	28.30
\$100,000 under \$200,000	18.97	27.77	1	1	34.96	45.59	ı	1	9.03	20.44
\$200,000 under \$500,000	ı	ı	I	1	70.51	75.48	I	1	71.7	13 95
\$500,000 under \$1,000,000	1 1	1 1	l i	1 1	93.66	93.66	1 1	<b>\$</b> [	7.25	10.12
Management of the second of th	1 6	1 (	‡ 6	۱ ¦	1 ;	1	1 9	1 ;	2.30	7 10
Notice Addiest total	2.92	3.39	2.88	3.77	20.11	25.14	3.16	4.44	22.61	22.05

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

Number of June 1988   Sea of Assigned Parts   Committee of Amount   Amoun						Tovorogite	To continue				
Condition of Amount         Amount         Amount         Conformany proposity could be a property of a conformation of a co		Forei	un tax	General	ousiness	Fabowerne	ont sone and	Nonconon	earnos legon	o viola	though a
Mumber of fundant         Annount interest	Size of adjusted gross income	Cre	edit	Cre	dit	community re	enewal credit	fuel	credit	zone	r liberty sredit
(20)         (21)         (22)         (24)         (25)         (24)         (25)         (27)         (27)         (29) <th< th=""><th></th><th>Number of returns</th><th>Amount</th><th>Number of retums</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of retums</th><th>Amount</th><th>Number of returns</th><th>Amount</th></th<>		Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount
0.91         2.50         5.83         4.10         12.18         14.58         45.19         30.51         30.00         10.30         10.		(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(53)
72.49         58.75         —	All returns, total	0.91	2.50	5.93	4.10	12.18	14.58	45.19	30.51	30.00	27.32
13.34   20.97   20.95   20.9	No adjusted gross income	72.49	58.75	1	ı	36.09	10.33	1	1	1	1
1032         25264         59956         87906         —	\$1 under \$5,000	13.34	30.97	99.95	99.95	ı	1	t	ı	ı	ı
10.022   25.78   55.05   54.99   .	\$5,000 under \$10,000	13.79	22 64	99.95	99.95	1	1	t	1	t	t
10.22   32.73   41.33   49.75   9.9	\$10,000 under \$15,000 \$15,000 under \$20,000	10.92	25.76	55.05 61.37	87.90	I	1	1	1	t	1
712         23.73         41.53         63.78         99.96         99.6					6.	ı	ı	ı	I	I	ı
7.12         26.34         4.12         6.3.75         9.9.5         9.9.5         - <td>\$20,000 under \$25,000</td> <td>10.22</td> <td>32.73</td> <td>41.53</td> <td>49.79</td> <td>1 :</td> <td>1</td> <td>1</td> <td>ı</td> <td>ı</td> <td>ı</td>	\$20,000 under \$25,000	10.22	32.73	41.53	49.79	1 :	1	1	ı	ı	ı
657         2524         21,13         224,11         9982         9682         30.0         95.3	\$30,000 under \$40,000	7.12	38.31 26.54	20.28	63.25	99.95	99.92	1 69	1 10	1	\$
3.73         18.93         17.67         22.88         51.60         56.13         — <td>\$40,000 under \$50,000</td> <td>6.57</td> <td>29.24</td> <td>21.13</td> <td>28.41</td> <td>98.82</td> <td>98.82</td> <td>29.66</td> <td>68.88</td> <td>1 1</td> <td><b>!</b> I</td>	\$40,000 under \$50,000	6.57	29.24	21.13	28.41	98.82	98.82	29.66	68.88	1 1	<b>!</b> I
422         1901         1961         28.76         73.96         86.01         70.74         76.96         93.45           153         9.03         16.3         37.56         75.89         77.40         76.96         93.45           154         80.4         5.50         9.47         10.44         37.75         75.89         77.40         75.89           154         80.4         5.50         9.47         10.64         32.67         40.40         58.86         41.21           1.79         86.7         5.10         10.66         9.43         77.89         58.86         41.21           0.72         4.29         6.30         4.51         10.66         9.43         77.89         58.86         41.21           0.74         3.31         1.71         10.66         9.24         20.38         27.89         58.86         41.21           0.74         0.72         4.29         4.73         12.29         14.87         46.74         77.69         58.89         47.21           0.74         2.52         4.73         12.29         14.87         30.78         20.33         22.37           0.74         2.60         9.96         4.13 <td>\$50,000 under \$75,000</td> <td>3.73</td> <td>18.93</td> <td>17.67</td> <td>22.88</td> <td>51.60</td> <td>56.13</td> <td>ı</td> <td>ı</td> <td>1.</td> <td>1</td>	\$50,000 under \$75,000	3.73	18.93	17.67	22.88	51.60	56.13	ı	ı	1.	1
247         1061         1122         1426         30.90         52.43         97.58         77.40         93.45           1.54         86.44         510         10.67         16.19         16.13         37.75         75.18         77.40         93.45           1.54         86.44         510         10.57         10.44         32.67         40.40         58.86         41.21         75.89           1.73         8.37         4.51         10.66         92.4         20.38         27.56         59.80         57.28           0.74         3.31         1.71         2.92         5.22         12.48         41.67         57.29	\$75,000 under \$100,000	4.22	19.01	19.61	26.76	73.96	85.01	70.74	76.96	ı	ı
163         813         1062         16:19         16:13         37.75         75:18         1899         75:89           1.54         864         5:50         947         10:66         924         20:36         73:06         34:37         73:06         38:86         75:89           1.79         867         5:0         10:51         10:66         924         20:38         27:59         59:80         75:89           0.74         3:31         1.71         2:25         5:02         5:22         12:48         14:62         35:90         57:28           0.74         3:31         1.71         2:25         6:30         4.13         12:29         14:67         45:24         30:90         57:29           0.74         2:52         6:30         4.13         12:29         4:6         4:31         9:6         57:29	\$100,000 under \$200,000	2.47	10.61	11.62	14.26	30.90	52.43	97.58	77.40	93.45	98.35
1.54         8044         550         947         1044         32.67         4040         5886         4121           1.79         837         550         947         1064         34.37         3123         7306         38.26           1.43         837         4.51         1066         924         20.38         27.59         59.80         57.28           0.74         3.31         1.71         2.92         4.16         1.48         27.59         59.90         57.39           0.74         3.02         1.22         1.248         1.482         27.93         16.37           0.04         0.02         —	\$200,000 under \$500,000	1.63	8,13	10.62	16.19	16.13	37.75	75.18	18.99	75.89	68.74
1,79         867         3.10         1051         1066         3437         3123         7306         3826           0,72         429         225         502         522         1248         2759         5726         5726           0,74         331         1.71         2.92         4.16         4.31         1482         32.93         22.37           0,04         0.02         —<	\$300,000 under \$1,000,000	¥ ;	8.04	5.50	9.47	10.44	32.67	40.40	58.86	41.21	54 41
0.72         429         2.25         5.24         4.31         1.71         2.92         4.32         1.248         1.482         3.23         22.37           0.74         3.31         1.71         2.92         4.16         4.31         1.697         2.09         1.637           0.04         0.02         -         -         -         -         -         -         -         -           84.20         80.05         - <td>\$1,500,000 under \$2,000,000</td> <td>1.79</td> <td>8.57</td> <td>5.10</td> <td>10.51</td> <td>10.66</td> <td>34.37</td> <td>31.23</td> <td>73.06</td> <td>38.26</td> <td>62.12</td>	\$1,500,000 under \$2,000,000	1.79	8.57	5.10	10.51	10.66	34.37	31.23	73.06	38.26	62.12
0.74         3.31         1.71         2.92         4.16         4.31         9.16         2.109         16.97           0.04         0.02         -	\$2,000,000 under \$5,000,000	0.72	4.29	2.25	5.02	5.22	12.48	14.82	32.93	22.37	38.39
0.04         0.02         - </td <td>\$5,000,000 under \$10,000,000</td> <td>0.74</td> <td>3.31</td> <td>1.71</td> <td>2.92</td> <td>4.16</td> <td>4.31</td> <td>9.16</td> <td>21.09</td> <td>16.97</td> <td>17.96</td>	\$5,000,000 under \$10,000,000	0.74	3.31	1.71	2.92	4.16	4.31	9.16	21.09	16.97	17.96
6.94         2.52         6.30         4.13         12.29         14.67         45.24         30.78         30.60           84.20         80.05         —	\$10,000,000 or more	0.04	0.02	ı	ı	ı	ı	1	ı	1	1
84.20         80.05         —	Taxable returns, total	0.94	2.52	6.30	4.13	12.29	14.67	45.24	30.78	30.60	27.76
1429         3447         - </td <td>No adjusted gross income</td> <td>84.20</td> <td>80.05</td> <td></td> <td>1</td> <td>36.09</td> <td>10.33</td> <td>ı</td> <td>1</td> <td>ı</td> <td>ı</td>	No adjusted gross income	84.20	80.05		1	36.09	10.33	ı	1	ı	ı
15.36         24.53         99.95         99.95         -	\$1 under \$5,000	14 29	34.47	1	ı	ı	1	ı	1	ţ	1
12.19         26.08         99.95         99.95         99.95         —	\$5,000 under \$10,000.	15.36	24.53	99.95	99.95	ı	ı	1	1	t	t
11.29         35 b0         99 01         89 58         —	\$10,000 under \$15,000	12.19	26.08	99.95	99.95	ı	1	ı	1	1	1
11.00         28.07         72.24         98.90         —		67.11	00.65	0.88	28.98	I	ı	1	ı	ı	t
10.37         15.47         61.49         78.98         99.95         99.95         99.95         99.95         99.95         99.95         99.95         99.95         99.95         99.95         99.95         99.95         99.95         99.95         99.95         99.95         99.95         99.98         99.88         99.47         99.47         99.47         99.47         99.47         99.47         99.47         99.47         99.47         99.47         99.47         99.47         99.47         99.44         99.47         99.44         99.44         99.44         99.44         99.44         99.44         99.44         99.44         99.44         99.44         99.44         99.44         99.44 <th< td=""><td>\$20,000 under \$25,000.</td><td>11.00</td><td>28.07</td><td>72.24</td><td>98.90</td><td>1</td><td>þ</td><td>:</td><td>:</td><td>ı</td><td>ı</td></th<>	\$20,000 under \$25,000.	11.00	28.07	72.24	98.90	1	þ	:	:	ı	ı
6.89         3.426         23.23         31.39         —         99.88         99.88         99.88         —           3.81         17.61         20.35         27.27         57.26         64.72         —         99.88         —           4.28         19.47         19.96         28.10         73.96         85.01         70.74         76.96         —           2.47         10.70         11.70         14.47         30.90         52.43         97.58         77.40         70.55           1.54         8.19         10.65         16.45         16.14         37.84         93.66         93.66         77.87           1.54         8.08         5.51         9.48         10.45         32.68         65.19         41.21           0.69         1.93         2.10         2.50         467         8.80         9.01         8.84         15.37           8.48         19.96         17.39         22.13         88.65         84.79         —         91.47	\$30,000 under \$40,000	70.37	15.47	61.49	78.98	99.95	99.95	1 6	1 8	ı	1
3.81         17.61         20.35         27.27         57.25         64.72         - <td>\$40,000 under \$50,000.</td> <td>6.89</td> <td>34.26</td> <td>23.23</td> <td>31.39</td> <td>1 1</td> <td>1 [</td> <td>99.88</td> <td>98.66</td> <td>1</td> <td>1 4</td>	\$40,000 under \$50,000.	6.89	34.26	23.23	31.39	1 1	1 [	99.88	98.66	1	1 4
4.28         19.47         19.96         28.10         73.96         85.01         70.74         76.96         —           2.47         10.70         11.70         14.47         30.90         52.43         97.88         77.40         70.55           1.54         8.19         10.65         16.45         16.14         37.84         93.66         93.66         77.87           1.54         8.08         5.51         9.48         10.45         32.68         40.68         65.19         41.21           0.69         1.93         2.10         2.50         4.67         8.80         9.01         8.84         15.37           8.48         19.96         17.39         22.13         88.65         84.79         —         91.47	\$50,000 under \$75,000	3.81	17.61	20.35	27.27	57.25	64.72	t	1	ı	1
2.47         10.70         11.70         14.47         30.90         52.43         97.58         77.40         70.55           1.64         8.19         10.65         16.45         16.14         37.84         93.66         93.66         77.40         77.87           1.54         8.08         5.51         9.48         10.45         32.68         40.68         65.19         41.21           0.69         1.93         2.10         2.50         4.67         8.80         9.01         8.84         15.37           8.48         19.96         17.39         22.13         88.65         84.79         -         91.47	\$75,000 under \$100,000	4.28	19.47	19.96	28.10	73.96	85.01	70.74	76.96	ı	1
1.64         8.19         10.65         16.45         16.14         37.84         93.66         93.66         77.87           1.54         8.08         5.51         9.48         10.45         32.68         40.68         65.19         41.21           0.69         1.93         2.10         2.50         4.67         8.80         9.01         8.84         15.37           8.48         19.96         17.39         22.13         88.65         84.79         -         91.47	\$100,000 under \$200,000	2.47	10.70	11.70	14.47	30.90	52.43	97.58	77.40	70.55	0.42
1.54         8.08         5.51         9.48         10.45         32.68         40.68         65.19         41.21           0.69         1.93         2.10         2.50         4.67         8.80         9.01         8.84         15.37           8.48         19.96         17.39         22.13         88.65         84.79         -         91.47	\$200,000 under \$500,000	1.64	8.19	10.65	16.45	16.14	37.84	93.66	93.66	77.87	71.40
. 0.09 1.93 2.10 2.50 4.67 8.80 9.01 8.84 15.37	\$500,000 under \$1,000,000	1.54	8.08	551	9.48	10.45	32.68	40.68	65.19	41.21	54.41
- 8.48 19.96 17.39 22.13 88.65 84.79 91.47		69.0	1.93	2.10	2.50	4.67	8.80	9.01	8.84	15.37	23.64
	Vontaxable returns, total	8.48	19.96	17.39	22.13	88.65	84.79	ı	ı	91.47	77.65

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments,

Gross IncomeContinued	of returns and amount (percent))
by Size of Adjusted Gross Income (	(Coefficient of variation for number of

Size of adjusted gross income  Nun  Re  All returns, total	Tax credits—continued	continued	Income tax after	me fter	Тоtа	le:		All otne	All otner taxes	
d gross income	Chadio	_	tax a	flor	inco					
<u> </u>	credits	tax ts	credits	its	tax	шe х	T0	Total	Penalty tax retireme	Penalty tax on qualified retirement plans
- Ju	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
No adjusted gross income	18.56	17.07	0.22	0.19	0.22	0.19	0.55	0.82	1.65	2.69
	1	ı	15.43	7.25	15.43	7.25	4.50	5.95	11.63	16.87
\$1 under \$5,000.	ı	1	2	7.76	4.64	7.76	3.08	6.19	14.62	27.90
\$5,000 under \$10,000	1	l	2.11	2.78	2.11	2.78	2.43	3.13	10.06	16.58
\$10,000 under \$15,000	1 66 66	99.95	1.64	1.96	1.72	1.96	2.48	3.11	8.38	12.50
	1000	0	40.4	9	67	9	ç	000	27.3	10.40
\$20,000 under \$25,000	18.88	78.88	1.67	1.90	1.07	191	3.29	4.53	6.69	939
	47.00	51.30	1.18	1.35	1.18	1.35	2.53	3.73	4.84	6.52
	73.87	81.30	1.15	1.35	1.15	1.35	2.66	4.13	5.13	7.98
\$50,000 under \$75,0003	31.26	38.10	0.75	0.91	0.75	0.91	1.88	3.00	3.60	5.52
\$75,000 under \$100,000.	51.07	70.72	0.92	1.06	0.92	1.06	2.47	3.63	5.06	90'2
\$100,000 under \$200,0005	51.05	63.12	0.91	0.87	0.91	0.87	1.92	2.23	4.65	6.25
***************************************	50.41	56.12	06:0	0.82	06:0	0.82	1.61	2.16	5.97	13.72
	26.68	58.29	1.05	0.97	1.05	0.97	1.69	2.46	8.83	20.85
	21.07	45.79	1.30	1.29	1.30	1.29	1.95	3.32	6/6	28.13
\$1,500,000 under \$2,000,000.	19.90	22.06	04 		 4	0.53	0.02	2.00	9.03	29.47
	7.28	1 63	0.30	0.55	0.61	0.55	0.83	2.19	5 29	20.12
	1	1	0.03	0.01	0.03	0.01	0.04	0.16	ı	1
Taxable returns, total	20.58	18.29	0.22	0.19	0.22	0.19	0.78	0.99	1.88	2.96
No adjusted gross income	ı	1	15.43	7.25	15.43	7.25	25.33	9.31	37.56	90.09
\$1 under \$5,000	1	1	4.64	7.76	29.4	7.76	23.46	52.60	57.70	67.31
\$5,000 under \$10,000	1	1	2.11	2.78	2.11	2.78	8.07	10.75	25.08	40.60
\$10,000 under \$15,000.	1	1	1.72	1.96	1.72	1.96	4 88	6.29	13.21	20.95
\$15,000 under \$20,000	99.95	99.95	1.64	1.86	1.64	1.86	4.59	6.21	11.33	15.44
\$20,000 under \$25,000	99.97	26.96	1.67	1.90	1.67	1.90	4 50	6.68	68.6	17,12
\$25,000 under \$30,000	ı	ı	1.69	1.91	1.69	1.91	4.54	6.63	8.49	11.54
\$30,000 under \$40,000	ı	ı	1,18	1.35	1.18	1.35	3.04	4.53	2.60	7.59
	73.87	81.30	1,15	1.35	1.15	1.35	2.94	4.69	5.50	8.65
\$50,000 under \$75,000	32.89	41 20	0 75	0.91	0.75	0.91	1.97	3.16	3.69	5.70
	51.07	70.72	0.92	1.06	0.92	1.06	2.50	3.69	5.09	7.10
	51.05	63.12	0.91	0.87	0.91	0.87	1.92	2.23	4.65	6.25
医焦糖糖 医骨髓 化二甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基	50.47	58.27	06:0	0.82	06:0	0.82	1.61	2.16	5.98	13.73
\$300,000 trider \$1,000,000	8.57	36.29	0.55	0.25	1.03	0.25	0.85	1.19	5.12	14.69
							• •	4 00	0	7.0.7
Molitaxable leturns, total	42.bU	40.08	ı	ı	ı	t	1.02	90:	9:3/	75.0

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

			All other tax	All other taxes—continued			Earned inc	Eamed income credit	Total	tal	
Size of adjusted gross income	Self-em	Self-employment tax	Social sec	Social secunty taxes on tip income	Household employment t	Hausehold employment tax	use offset ot	used to offset other taxes	tax liabilit	tax liability	
	Number of retums	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	
All returns, total	0.53	0.88	5.88	10.34	5.46	6.86	1.39	1.99	0.21	0.19	
No adjusted gross income	4.81	90.9	45.67	50.55	34.19	35.09	7.88	12.33	4.92	5.58	
\$1 under \$5,000	3.18	4.46	20.75	25.74	56.65	95.99	4.37	5.47	2.79	7.36	
\$5,000 under \$10,000	2.50	3.01	16.05		88.93	99.27	3.00	3.93	1.85	2.94	
\$15,000 under \$20,000	3.11	3.10	20.55	38.16 29.06	43.04 89.29	55.95 77.94	3.50 4.59	4.17 5.69	1.64	2.08	
\$20,000 under \$25,000	3.51	4.61	25.33	45.93	76.47	94.08	5.14	6.60	1.64	1.89	
\$25,000 under \$30,000	3.70	4.94	25.96	40.69	97.19	90.23	5.81	7.28	1.64	1.85	
\$30,000 under \$40,000	2.90	4.06	19.68	34.42	48.63	45.85	8.29	9.74	1.16	1.31	
\$50,000 under \$75,000	3.06	15:51	29.16	50.90	56.09	75.63	ı	1	1.14	1.33	
675 000 304 a september 200 304 a september 20	51.13	t (	5.0	71.11	29.63	42.93	I	I	0.75	0.90	
	2.80	40. 6	16.75	25.93	29.17	38.52	ı	1	0.92	1.06	
\$200,000 under \$500,000	1.69	2.21	26.48	68 24	11.39	18.80	1	ı	0.94	0.85	
\$500,000 under \$1,000,000	1.79	2.57	98.78	98.78	693	6.76	1 1	1 1	1.05	0.91	_
\$1,000,000 under \$1,500,000	2.08	3.12	1	ı	4.84	11.39	***	1	1.29	1.28	
\$1,500,000 under \$2,000,000.	1.88	3.26	ı	1	4.03	7.88	1	1	40.1	1,11	
\$2,000,000 under \$5,000,000	1.03	1.98	62.81	78.59	1.97	3.45	ı	ı	0.56	0.53	
\$10,000,000 or more.	90:0	0.28	41./3	0.59	1.43	1.68	1	1	0.61	0.55	_
Taxable returns, total	0.82	1.08	7.46	12.82	5.41	5.53		1	0.22	0.19	
No adjusted gross income	26.93	10.70	1	ı	19.65	21.48	ı	1	15.43	69 9	
\$1 under \$5,000	26.53	53.40								0 (	_
\$5,000 under \$10,000	8.82	11 44	25.61	37.93	1 1	!!	1	1	4.04	8.59	
\$10,000 under \$15,000	5.25	6.50	31.21	70.60	99.78	99.78	1 3	l ;	172	2.10	
\$15,000 under \$20,000	5.03	6.46	28.57	40.36	ı	ı	ı	t	1.64	1.91	
\$20,000 under \$25,000	5.04	6.94	57.72	65.91	78.73	98.73	ı	1	1.67	1.93	_
\$25,000 under \$30,000	5.26	7.20	35.92	61.13	98.25	76.76	1	1	1.69	1.89	
\$30,000 under \$40,000	3.56	4.98	24.18	41.47	53.98	55.46	ı	1	1.18	1.33	_
\$50,000 under \$75,000	3.43	5. ts	33.30	58.79	73.51	83.62	ı	ı	1.15	25.1	
#47E 2000 000 000 000 000 000 000 000 000 0	00.3	 	13.63	50.12	51.51	47.30	ı	I	0.75	0.90	
\$100 000 under \$200 000	2.83	4 12	16.94	26.06	30.41	35.84	t	1	0.92	1.06	
\$200,000 under \$500 000.	1.09	2.40	20.60	27.84	11.66	17.92	t	ı	0.91	0.85	
\$500,000 under \$1,000,000	1.79	2.57	98.78	98.24	6.59	40.0	t	t	0.90	0.81	
\$1,000,000 or more	0.94	1.24	35.56	20.29	1.82	2.59	J 1	1 1	0.55	0.25	
Nontaxable returns, total	1.03	1.70	9.56	17.40	19.52	24.55	1.39	1.99	1.58	2.64	

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	T	Total	Income tax witheld	ie tax neld	Estima payn	Estimated tax payments	Addition tax c	Additional child tax credit	Payments v for extension	Payments with request for extension of filing time
	Number of retums	Amount	Number of returns	Amount	Number of retums	Amount	Number of retums	Amount	Number of retums	Amount
	(20)	(51)	(52)	(53)	(54)	(55)	(95)	(25)	(28)	(65)
All returns, total	0.10	0.19	0.12	0.24	0.92	09:0	66.0	1.31	2.19	0.63
No adjusted gross income.	3.20	3.12	3.63	4.02	7.03	5.18	7.92	9.93	15.18	5.57
\$1 under \$5,000	1.34	3.82	1.36	2.58	7.89	18.88	18.89	24.81	18.72	25.09
\$5,000 under \$10,000.	1.27	1.88	1.30	1.86	6.11	9.04	13.41	15.56	16.68	27.10
\$10,000 under \$15,000 \$15,000 under \$20,000	1.27	1.68	1.30	1.62	5.26	9.16	2.34	3.34	14.37	21.47
\$20,000 under \$25,000	134	151	25	75	5 18	6.76	2.50	2.87	15.81	22 68
\$25,000 under \$30,000.	1.41	1.58	4.	1.62	5.15	6.41	3.01	3.53	17.69	19.67
\$30,000 under \$40,000	1.06	1.19	1.09	1.23	3.78	4.84	2.76	3.46	11.94	18.01
\$40,000 under \$50,000	1.08	1 24	1,11	1.28	3.75	5.19	4.08	5.23	13.38	19.93
\$50,000 under \$75,000	0.74	0.92	0.75	0.89	2.62	5.37	5.21	7.28	8.06	9.94
\$75,000 under \$100,000	0.92	1.03	0.94	1.09	3.10	3.80	14.97	19.32	8.54	10.37
\$100,000 under \$200,000	0.92	0:00	96.0	1.00	1.99	2.18	40.94	42.65	4.49	4.91
\$200,000 under \$500,000	0.91	0.88	1.00	1.13	143	1.62	ı	t	2.83	3,34
\$1 000 000 under \$1,000,000	1.00	1.36	1.21	1.40	1.43	1.63	1	1	2.47	2.63
\$1,500,000 under \$2,000,000	1.05	1.19	1.19	1.71	1.33	1.77	1 1		2.01	2.54
\$2,000,000 under \$5,000,000	0.56	0.57	99'0	0.98	69.0	0.88	1	1	1.00	1.16
\$5,000,000 under \$10,000,000	0.61	0.55	0.68	0.95	0.68	0.71	ı	1	0.82	0.79
\$10,000,000 or mare	0.03	0.01	0.03	t	0.03	0.03	1	ı	ı	ı
Taxable returns, total	0.22	0.20	0.24	0.26	65.0	0.61	71.19	68.03	2.28	0.63
No adjusted gross income	18.47	4.36	22 28	12.40	15.38	8.42	1	1	10.15	3.94
\$1 under \$5,000	6.73	10.61	7.18	09 6	21.18	31.18	1	1	30.29	38.29
\$5,000 under \$10,000	2 22	2.72	2.24	2.68	13.19	20.67	1	ı	26.38	40.00
\$10,000 under \$15,000	1.82	2.23	1.88	2.13	7.08	14.03	1	t	18.61	27 24
\$15,000 under \$20,000	1.70	1.88	1.75	1.94	5.91	7.36	t	1	18.62	23.00
\$20,000 under \$25,000	1.71	1.89	1 76	1.94	5.97	7.96	t	ı	18.10	25.99
\$25,000 under \$30,000	1.72	1.86	1.76	1.92	5.78	7.19	60'66	98.81	21.76	25.59
\$50,000 under \$40,000	1.19	1.31	122	1.35	4.10	5.21	93.66	93 66	12.86	19.69
\$50,000 under \$75,000	0.76	76.0	0.20	1.55	5.95	5,56	00 70	80 60 1	14.60	22.52
000 000 HZ					5		71.70	0000	÷	0.0
\$150.000 under \$100,000	0.92	40: 0	0.95	1.09	3.13	3 83	ı	t	8.62	10.59
\$200,000 under \$500,000	0.92	0.30	0.96	1.00	2.00	2.19	ı	1	4 49	4.95
\$500,000 under \$1,000,000	1.06	1.03	121	146	1 43	1.62	1 1	1 3	2.63	2.0.0
\$1,000,000 or more	0.55	0.27	0.65	0.54	0.67	0.42	ı	1	0.94	0.38
Nontaxable returns, total	0.55	1 03	0 86							

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

				l ax paymen	l ax payments-continued				Eamed inc	Eamed income credit
Size of adjusted gross income	Excess so taxes v	Excess social security taxes withheld	Credit for Fe gasoline and	Credit for Federal tax on gasoline and special fuels	Credit fron investment	Credit from regulated investment companies	Health	Health coverage credit	refun	refundable
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(09)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(68)	(69)
All returns, total	2.86	2.79	5,15	9.25	27.14	20.71	25.69	30.76	0.79	1.02
No adjusted gross income	20.78	18.66	13.60	27.46	35.08	0.02	81.70	81.70	8.39	11.55
\$1 under \$5,000	83.41	25.02	22.01	37.33	1	ı	91.64	91.64	2.67	3.66
\$5,000 under \$10,000	99.42	98.38	21.13	47.89	1 9	1 5	91.64	91.64	1.98	2.50
\$10,000 under \$15,000 \$15,000 under \$20,000	98.47	93.03	25.44	29.11 36.18	99.85 99.95	99.95 99.95	57.70 50.39	70.45 55.46	2.13	2.34
\$20,000 under \$25,000	ı	1	24.42	33.86	1	1	99.95	99,95	2.48	2.75
\$25,000 under \$30,000	86.79	80.02	20.20	34.51	1	ı	79.07	75.39	3.05	3.53
\$30,000 under \$40,000	59.31	71.71	16.79	19.53	99.95	99.95	75.07	83.86	4 47	5.31
\$50,000 under \$75,000.	28.99	35.53	12.49	15.39	99.53	99.49	70.66	86.02	. !	1 2
\$75,000 under \$100,000.	29.67	13.19	20.12	23.79	99.95	99.95	99.95	99.95	ı	l
\$100,000 under \$200,000	4 16	4.96	17.81	35.06	60.02	69.04	99.95	99.95	ı	I
\$200,000 under \$500,000.	3.40	4.47	19.63	23.16	36.53	53.29	t	1	ı	I
\$500,000 under \$1,000,000	3.75	4.96	17.02	27.92	30.37	74.32	98.78	98.78	ı	I
\$1,000,000 under \$1,500,000.	2.24	5.33	21.00	37.40	63.57	/8.43 9£ 17	1	1	1	1
\$2,000,000 under \$5,000,000	1.98	2.65	8.23	13.76	18.46	37.91	82.25	82.25	1 1	l 1
\$5,000,000 under \$10,000,000	1.78	9.37	5.14	5.94	15.23	0.01			ı	1
\$10,000,000 or more	0.19	0.08	1	ı	1	I	ı	í	}	t
Taxable returns, total	2.87	2.81	6.74	11.20	28.05	21.81	28.53	33.00	1	ŧ
No adjusted gross income	13.88	8.09	46.78	38 69	49.09	4.83	ı	1		1
\$1 under \$5,000	ı	ı	1	ı	ı	1	ı	1	1	ı
\$5,000 under \$10,000	I	ı	99.93	99.93	ı	ı	ı	ı	1	1
\$10,000 under \$15,000	1	ı	58.25	62.43	1 9	1 6	70.67	79.72	ı	ı
#13,000 ulidel #20,000	I	í	38.13	40.03	68.85	CB.588	0/./c	92.27	ı	t
\$25,000 under \$25,000	1 0	1 0	41.41	43.11	ı	I	99.95	99.95	t	1
\$30,000 under \$40,000	00.10	00.10	18.30	30.29	- 56.66	26.66	75.07	0.000	1 1	1 1
\$40,000 under \$50,000	77.90	72.04	18.88	22.59	99.95	99.95	1	1	ı	ı
\$50,000 under \$75,000	32.07	43.31	13.19	15.43	99.63	99.93	99.02	86.02	ı	1
\$75,000 under \$100,000	9.79	13.44	20.23	24.06	99.95	99.95	99.95	99.95	ı	ı
\$100,000 under \$200,000	4.17	4.96	17.81	35.07	90.09	69.04	99.92	99.95	1	ı
\$200,000 under \$500,000	3.40	4.47	19.67	23.18	36.59	68.36	1 8	1	1	I
\$300,000 under \$1,000,000	3.75	4.9/	17.06	28.18	30.44	74.32	98.78	98.78	ı	1
	- 8	20 1	t (	30.0	200	00:41	05:20	67.70		' ;
Nontaxable returns, total	27.69	24.07	8.23	14.45	99.03	59.84	57.93	60.48	0.79	1.02

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments,

by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

							20000			
	Total	Teg	Refunded	nded	Credited	Credited to 2005	time c	time of filing	tax penalty	enalty
Size of adjusted gross income	2	ip)			estima	estimated tax				
	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(92)	(77)	(78)	(62)
All returns, total	0.17	0.42	0.18	0.46	1.50	0.87	99.0	99'0	1.30	1.45
No adjusted gross income	3.27	3.14	3.46	3.53	8.66	6.63	6.41	6.74	12.75	12.00
\$1 under \$5 000	1.32	2.76	1.32	2.53	10.55	26.69	3.18	4.86	27.07	53.25
\$5,000 under \$10,000	1.25	1.88	1.26	1.89	9.35	13.22	3.29	5.11	8.12	9.04
\$10,000 under \$15,000 \$15,000 under \$20,000	1.27	1.82	1.30	1.83	8.23	12.66 9.70	3.22	4.66	7.24	8.40 10.69
\$20,000 under \$25,000.	1.39	1.88	1.41	1.89	8.32	11.19	3.48	5.25	7.39	11.77
\$25,000 under \$30,000.	1.52	2.00	1.53	2.02	8.09	11.67	3.49	5.11	7.50	9.53
\$30,000 under \$40,000	1.17	1.53	1.19	1.54	6.09	10.48	2.56	3.74	5.09	7 44
\$40,000 under \$50,000 \$50,000 under \$75,000	0.90	1.71	0.92	1.75	4.40	7.12	1.79	2.77	3.48	6.01
\$75,000 mader \$100,000	1 18	1 70	122	1.75	5.07	6.33	2.32	3.48	4.08	6.28
\$100.000 under \$200.000	1.32	1.77	1.42	1.94	3.19	3.91	1.64	1.97	2.77	3.89
\$200,000 under \$500,000	1.55	2.12	2.02	2.81	2.26	2.89	1.34	1.75	2.10	3.31
\$500,000 under \$1,000,000	1.67	2.37	2.58	3.83	2.12	2.76	1.61	2.05	2.40	3.80
\$1,000,000 under \$1,500,000	1.86	2.86	3.17	5.43	2.17	2.80	1.97	2.46	2.75	5.10
\$1,500,000 under \$2,000,000	1.36	2.30	4.68	27.4	96.0	133	00 1	1.27	1 40	2.76
\$5,000,000 under \$10,000,000	0.76	0.72	3 4	1.56	0.82	0.80	1.07	1.14	1.32	2.32
\$10,000,000 or more	t	1	1	1	1	1	60:0	0.02	1	1
Taxable returns, total	0.33	0.54	0.34	0.64	1.63	0.87	0.71	0.68	1.38	1.49
No adjusted gross income	25.14	4.50	30.55	7.86	9.81	3.04	17.21	12.78	26.44	12.67
\$1 under \$5,000	7.79	12.24	8.23	13.28	21.79	29.53	5.82	10.81	99.32	88.49
	2.38	3.19	2.39	3.18	20.07	27.14	4.87	8.01	17.67	19.07
\$10,000 under \$15,000.	1.98	2.91	2.00	2.84	11.61	19.54	3.59	5.47	9.01	10.33
\$15,000 under \$20,000	1.88	2.31	1.91	2.32	9.02	12.58	3.54	5.61	8.30	13.01
\$20,000 under \$25,000.	1.91	2.41	1.93	2.45	9.55	12.89	3.68	5.74	8.24	13.16
\$25,000 under \$30,000.	1.92	2.48	1.95	2.50	9:36	14.35	3.74	5.65	8.57	11.02
\$30,000 under \$40,000.	1.34	1.75	1.36	1.75	6.72	11.86	2.66	3.97	5.58	8.29
\$40,000 under \$50,000. \$50 000 under \$75 000	1.37	1.89	1.40	1.88	6.57	11.05	2.50	2.82	3.55	6.23
	1 0	1 30		1 75	r 6	6.45	2 33	3.50	4 10	632
	1.13	1.78	1.43	1.73	3.20	50.60	1.65	1.97	2.77	3.90
\$200,000 under \$500,000	1.55	2.13	2.02	2.83	2.27	2.90	£.	1.75	2.10	3.31
	1.67	2.38	2.58	3.85	2.12	2.76	1.61	2.05	2.40	3.80
\$1,000,000 or more	0.81	0.56	1.60	1.51	0.91	0.54	96.0	69.0	1.33	1.56

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

Tay sate slasses				able income		which tax was com enerated		come tax after cre	dite
Tax rate classes	N \ 4	Advistad	Modified (a)	able income	Tax ga	nerated	In.		centage of
	Number of returns	Adjusted gross income less deficit	At all rates	At marginal rate	At all rates	At marginal rete	Total	Adjusted gross income	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
All tax rates	102,721,593	6,633,918,423	4,671,235,965	1,648,021,625	871,235,271	373,981,958	831,651,188	12.5	17.8
5 percent	1,050,924	23,461,140	7,140,697	7,139,895	357,108	356,995	312,599	1.3	4.4
8 percent	979	6,988	5,847	5,847	468	468	466	6.7	8.0
10 percent	22,551,903	415,765,037	104,892,909	104,887,271	10,490,342	10,488,727	5,164,426	1.2	4.9
10 percent (capital gains)	2,670,249	65,057,813	22,333,898	96,515	1,819,481	9,652	1,393,653	2.1	6.2
10 percent (Form 8814)	10,298	-253,059	6,926	6,926	693	693	4,692	(X)	(X)
15 percent	40,584,215	1,676,097,980	1,005,860,591	578,769,078	129,525,438	86,815,362	103,669,190	6.2	10.3
15 percent (capital gains)	7,894,116	615,168,897	423,550,033	149,386,077	55,036,233	22,407,912	52,296,646	8.5	12.3
20 percent	23,907	3,697,630	2,889,483	1,097,082	454,485	219,416	450,627	12.2	15.6
25 percent	15,575,830	1,209,645,283	899,581,246	239,674,078	150,748,225	59,918,520	145,304,980	12.0	16.2
25 percent (capital gains)	6,455,653	681,342,607	522,772,894	5,354,958	88,571,451	1,338,740	87,597,903	12.9	16.8
28 percent	1,682,276	240,355,615	192,600,541	35.316.078	40,999,202	9,888,502	41,322,341	17.2	21.5
28 percent (capital gains)	1,902,565	341,028,461	277,482,362	616,277	56,884,573	172,558	58,515,667	17.2	21.3
33 percent	1,364,321	405,239,381	345,720,894	72,013,180	82,876,707	23,764,349	85,597,768	21.1	24.8
35 percent	842,741	955,745,268	864,940,431	452,330,772	253,166,479	158,315,770	249,728,932	26.1	28.9
Form 8615	111,617	1,559,382	1,457,214	1,327,593	304,384	284,294	291,298	18.7	20.0
Joint returns and returns of surviving spouses	711,011	,,,,,,,,,,	1,101,211	1,021,1000	334,037	201,201	201,200	10	20.0
All tax rates	44,461,823	4,454,047,702	3,206,818,540	1,084,545,532	619,823,881	261,632,669	592,944,251	13.3	18.5
5 percent	322,546	13,596,948	4,025,412	4,025,372	201,279	201,269	163,738	1.2	4.1
8 percent	8	607	194	194	16	16	13	2.1	6.7
10 percent	6,249,263	181,477,548	43,476,696	43,473,715	4,347,993	4,347,372	1,880,052	1.0	4.3
10 percent (capital gains)	1,325,767	44,529,037	14,857,914	62,776	1,230,176	6,278	897,670	2.0	6.0
10 percent (Form 8814)	3,722	-281,600	2,049	2,049	206	206	4,692	(X)	(X)
15 percent.	16,630,637	980,640,218	582,661,748	344,840,087	75,508,506	51,726,013	58,030,078	5.9	10.0
15 percent (capital gains)	5,230,050	471,504,031	322,164,121	105,461,151	41,948,422	15,819,173	39,241,089	8.3	12.2
20 percent	18,978	2,667,645	2,007,767	675,521	308,678	135,104	300,758	11.3	15.0
25 percent	6,737,416	713,716,297	519,904,037	128,458,943	86,015,020	32,114,736	81,565,004	11.4	15.7
25 percent (capital gains)	4,089,522	512,763,418	389.835,189	3,907,504	65,622,558	976,876	64,615,596	12.6	16.6
28 percent	818,307	145,576,188	114,755,503	18,808,817	23,913,673	5,266,469	24,158,587	16.6	21.1
28 percent (capital gains)	1,249,947	252,224,411	203,619,048	400,086	41,204,137	112,024	42,574,774	16.9	20.9
33 percent	1,061,475	326,459,308	277,475,410	56,156,417	65,845,567	18,531,618	68,138,175	20.9	24.6
35 percent	724,186	809,173,647	732,033,452	378,272,901	213,677,651	132.395.515	211,374,026	26.1	28.9
Form 8615	_			-				(X)	(X)
Separate returns of married persons									V /
All tax rates	2,141,439	119,024,614	88,236,961	39,823,240	17,544,746	9,798,383	17,069,747	14.3	19.3
5 percent	9,510	232,601	42,721	42,721	2,136	2,136	3,843	1.7	9.0
8 percent	_	_	_				_	(X)	(X)
10 percent	297,644	4,325,108	1,099,848	1,099,848	109,987	109,985	86,170	2.0	7.8
10 percent (capital gains)	11,836	277,626	75,126	17,357	7,317	1,736	5,971	22	7.9
10 percent (Form 8814)	8	-26,844	18	18	2	2		(X)	(X)
15 percent	1,025,710	29,661,191	17,864,086	10,530,258	2,312,948	1,579,539	2,041,627	69	11.4
15 percent (capital gains)	93,381	10,245,812	7,869,402	5,832,951	1,100,591	874,943	1,160,373	11.3	14.7
20 percent	258	293,518	263,167	93,257	43,513	18,651	46,504	15.8	17.7
25 percent	445,220	23,306,655	17,578,939	4,645,286	2,942,256	1,161,322	2,855,391	123	16.2
25 percent (capital gains)	95,021	6,732,778	5,246,231	137,737	881,672	34,434	905,298	13.4	17.3
28 percent	70,541	6,169,818	4,961,712	826,236	1,035,078	231,346	1,042,762	16.9	21.0
28 percent (capital gains)	34,444	3,575,123	2,949,136	69,173	589,204	19,368	606,088	17.0	20 6
33 percent	35,068	5,697,868	4,819,595	1,000,895	1,137,033	330,295	1,191,917	20.9	24.7
35 percent	22,797	28,533,361	25,466,980	15,527,502	7,383,008	5,434,626	7,123,804	25 0	28.0
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

			Class	ified by the highes	t marginal rate at	which tax was com	puted		
Tax rate classes			Modified tax	able income	Tax ge	nerated	In	come tax after cre	dits
	Number of	Adjusted						As a per	centage of
	returns	gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted	Modified
		less deficit						gross income	taxable incom
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Returns of heads of households						ĺ			
All tax rates	13,352,406	508,103,161	276,759,483	120,763,876	42,356,910	20,765,207	32,968,963	6.5	11.9
5 percent	25,133	823,698	236,568	235,806	11,869	11,790	8,184	1.0	3.5
8 percent	_		_			_		(X)	(X)
10 percent	5,409,279	113,320,955	26,266,120	26,263,463	2,626,902	2,626,346	284,990	0.3	1,1
10 percent (capital gains)	113,493	2,803,074	880,611		75,272	_	28,111	1.0	3.2
10 percent (Form 8814)	5,593	55,605	4,622	4,622	462	462		(X)	(X)
15 percent	5,901,891	220,698,917	121,535,948	61,335,900	15,220,525	9,200,385	9,064,195	4 1	7.5
15 percent (capital gains)	361,993	21,179,091	13,704,841	4,028,988	1,751,460	604,348	1,550,304	7.3	11.3
20 percent	4	25,778	24,557	7,129	4,024	1,426	4,404	17.1	17.9
25 percent	1,188,444	87,046,797	62,997,593	16,767,136	10,520,392	4,191,784	9,879,630	11.3	15.7
25 percent (capital gains)	207,987	19,862,547	14,737,081	117,861	2,546,257	29,465	2,537,201	12.8	17.2
28 percent	45,924	6,927,748	5,456,486	841,090	1,187,289	235,505	1,215,863	17.6	22.3
28 percent (capital gains)	36,489	6,481,103	5,120,177	21,584	1,088,736	6,044	1,175,116	18.1	23.0
33 percent	38,815	10,653,208	9,169,468	2,072,568	2,284,262	683,947	2,382,892	22.4	26.0
35 percent	17,362	18,224,640	16,625,412	9,067,728	5,039,460	3,173,705	4,838,072	26.5	29.1
Form 8615		_	_		-	_		(X)	(X)
Returns of single persons									
All tax rates	42,765,925	1,552,742,946	1,099,420,981	402,888,976	191,509,734	81,785,700	188,668,226	12.2	17.2
5 percent	693,734	8,807,893	2,835,996	2,835,996	141,824	141,800	136,834	1.6	4.8
8 percent	971	6,381	5,652	5,652	453	452	453	7.1	8.0
10 percent	10,595,717	116,641,427	34,050,245	34,050,245	3,405,461	3,405,025	2,913,213	2.5	8.6
10 percent (capital gains)	1,219,154	17,448,076	6,520,247	16,382	506,716	1,638	461,900	2.6	7.1
10 percent (Form 8814)	975	-220	236	236	24	24		(X)	(X)
15 percent	17,025,977	445,097,653	283,798,809	162,062,833	36,483,459	24,309,425	34,533,290	7.8	12.2
15 percent (capital gains)	2,208,692	112,239,963	79,811,669	34,062,987	10,235,760	5,109,448	10,344,879	9.2	13.0
20 percent	4,667	710,689	593,993	321,175	98,270	64,235	98,961	13.9	16.7
25 percent	7,204,749	385,575,534	299,100,678	89,802,712	51,270,557	22,450,678	51,004,956	13.2	17.1
25 percent (capital gains)	2,063,123	141,983,863	112,954,393	1,191,856	19,520,963	297,964	19,539,808	13.8	17.3
28 percent	747,504	81,681,862	67,426,839	14,839,935	14,863,163	4,155,182	14,905,129	18.2	22.1
28 percent (capital gains)	581,685	78,747,824	65,794,001	125,434	14,002,495	35,122	14,159,689	18.0	21.5
33 percent	228,963	62,428,998	54,256,421	12,783,299	13,609,846	4,218,489	13,884,784	22.2	25.6
35 percent	78,396	99,813,621	90,814,586	49,462,641	27,066,360	17,311,924	26,393,031	26.4	29.1
Form 8615	111,617	1,559,382	1,457,214	1,327,593	304,384	284,294	291,298	18.7	20.0

<sup>(</sup>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

						Ta	x generated at s	pecified rate		
Size of	Number		Modified	Tax		5 percent			8 percent	
adjusted gross income	of	Taxable	taxable	generated	Number	Income	Tax	Number	Income	Tax
	returns	ıncome	income	at all rates	of	taxed	generated	of	taxed	generated
					returns	at rate	at rate	returns	at rate	at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	102,721,593	4,670,165,330	4,671,235,965	871,235,271	11,669,158	54,487,388	2,724,758	11,553	99,717	7,978
Under \$2,000	300,578	123,999	125,052	9,080	178,409	70,805	3,544			
\$2,000 under \$4,000	287,958	349,852	349,852	30,383	164,411	157,443	7,872			-
\$4,000 under \$6,000	974,788	807,681	808,159	78,535	139,263	149,793	7,494		-	-
\$6,000 under \$8,000	1,160,208	2,453,732	2,456,939	237,820	110,338	165,584	8,283	*971	*5,662	*453
\$8,000 under \$10,000	2,609,023	5,009,507	5,009,825	495,293	174,108	213,759	10,681		_	_
\$10,000 under \$12,000	2,636,751	8,591,163	8,591,563	845,086	239,643	320,142	16,019			-
\$12,000 under \$14,000	2,638,601	12,253,742	12,267,261	1,225,668	229,867	369,233	18,469	**		-
\$14,000 under \$16,000	2,945,589	17,073,794	17,086,060	1,734,325	244,173	449,420	22,489	*2,000	*162	*12
\$16,000 under \$18,000	3,405,686	22,454,271	22,469,272	2,406,610	299,958	603,413	30,184		-	-
\$18,000 under \$20,000	3,753,538	27,214,656	27,229,368	3,041,159	345,744	605,459	30,286	*960	*753	<b>1</b> 60
\$20,000 under \$25,000	8,868,444	88,185,848	88,218,442	10,242,795	806,300	1,671,210	83,592		-	-
\$25,000 under \$30,000	8,190,375	113,029,248	113,062,553	13,603,201	866,820	2,077,076	103,900	1,906	*13,869	*1,109
\$30,000 under \$40,000	13,665,157	269,409,154	269,501,146	33,865,146	1,662,248	4,480,012	224,048	*1,356	*5,886	*472
\$40,000 under \$50,000	10,483,796	290,235,986	290,396,767	39,622,738	1,255,888	4,626,160	231,341	*935	*19,349	*1,548
\$50,000 under \$75,000	17,969,102	729,503,069	729,767,801	105,987,893	2,916,611	11,931,173	596,630	*1,902	*26,944	*2,156
\$75,000 under \$100,000	10,092,901	610,458,946	610,671,582	94,028,152	1,346,045	9,578,898	478,993	*363	*2,070	*166
\$100,000 under \$200,000	9,722,070	962,802,162	963,012,179	178,200,665	511,321	11,017,707	550,909	*999	*18,994	*1,520
\$200,000 under \$500,000	2,344,773	565,602,397	565,577,396	134,052,737	126,774	3,886,711	194,348	*92	*4,179	*334
\$500,000 under \$1,000,000	432,469	260,116,504	260,109,074	70,921,028	28,665	1,115,294	55,767	*46	1,365	*109
\$1,000,000 under \$1,500,000	103,839	112,688,920	112,695,770	31,285,276	9,000	371,714	18,587	*17	*328	*26
\$1,500,000 under \$2,000,000	45,055	69,942,269	69,937,281	19,605,837	3,781	163,827	8,192			
\$2,000,000 under \$5,000,000	65,425	176,063,515	176,031,643	48,518,222	6,366	293,735	14,687	*3	•2	
\$5,000,000 under \$10,000,000	15,813	97,901,784	97,945,958	26,124,134	1,982	96,156	4,808	**4	**163	**13
\$10,000,000 or more	9,656	227,893,131	227,915,024	55,073,487	1,445	72,664	3,633	**	**	**

\$10,000,000 or more	221,000,101	221,010,024	35,015,407	1,170	12,004	0,000		I	
				Tax generated a	at specified rate-	continued			
Size of		10 percent		10 p	percent (capital g	ains)	10 per	cent (from Form	18814)
adjusted gross income	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
	of	taxed	generated	of	taxed	generated	of	taxed	generated
	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	101,368,631	946,805,321	94,680,532	44,199	289,572	28,942	109,147	61,851	6,187
Under \$2,000	153,496	51,695	5,170				1,441	989	99
\$2,000 under \$4,000	174,240	143,000	14,300						
\$4,000 under \$6,000	918,365	601,848	60,185				*973	*510	*52
\$6,000 under \$8,000	1,134,655	2,242,523	224,252				*1,942	*3,108	*311
\$8,000 under \$10,000	2,527,648	4,743,997	474,400	*973	*1,384	*138	*971	*233	*23
\$10,000 under \$12,000	2,569,125	8,232,995	823,300				*940	*227	•23
\$12,000 under \$14,000	2,595,136	11,561,179	1,156,118						-
\$14,000 under \$16,000	2,899,025	15,717,175	1,571,718	*5,919	*5,277	*528	*940	*226	*23
\$16,000 under \$18,000	3,360,804	18,070,599	1,807,060	*952	*617	*62	*3,999	*1,200	*120
\$18,000 under \$20,000	3,672,360	19,676,318	1,967,632	*3,999	*3,745	*374	*3,128	*1,653	*165
\$20,000 under \$25,000	8,770,396	56,612,993	5,661.299	*971	12,899	*1,290	*7,924	*2,078	*208
\$25,000 under \$30,000	8,120,596	63,044,150	6,304,415	*971	*31	*3	*4,001	*1,840	*184
\$30,000 under \$40,000	13,560,647	125,114,351	12,511,435	16,751	*33,194	*3,320	*6,938	*2,578	*257
\$40,000 under \$50,000	10,434,042	109,719,333	10,971,933	*954	°571	*57	*6,998	*1,314	*132
\$50,000 under \$75,000	17,883,973	213,099,670	21,309,967	8,689	72,134	7,213	16,338	8,538	854
\$75,000 under \$100,000	10,025,771	130,542,254	13,054,225	8,290	12,676	1,267	11,604	4,907	491
\$100,000 under \$200,000	9.632,217	128,559,743	12,855,974	4,341	110,401	11,040	24,601	19,179	1,919
\$200,000 under \$500,000	2,297,965	30,584,115	3,058,412	*1,102	*24,521	°2,452	10,386	8,112	812
\$500,000 under \$1,000,000	415,574	5,548,979	554,898	233	9,721	972	3,193	2,670	267
\$1,000,000 under \$1,500,000	97,916	1,295,360	129,536	*17	*956	*96	1,154	1,093	109
\$1,500,000 under \$2,000,000	42,283	559,505	55,951	*11	*330	*33	507	381	38
\$2,000,000 under \$5,000,000	60,129	793,513	79,351	*12	*541	*48	834	716	72
\$5,000,000 under \$10,000,000	13,999	183,015	18,302	**13	**575	**48	194	166	17
\$10,000,000 or more	8,270	107,011	10,701	••	**	**	140	134	13

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

				Tax generated	at specified rat	e-continued			
Size of		15 percent		15 p	ercent (capital g	ains)		20 percent	
adjusted grass income	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
	of	taxed	generated	of	taxed	generated	of	taxed	generated
	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	75,970,951	1,663,794,661	249,569,199	11,332,216	442,179,782	68,327,177	55,751	3,136,866	627,369
Under \$2,000	_	_	-						
\$2,000 under \$4,000	-								
\$4,000 under \$6,000		_	_		-				-
\$6,000 under \$8,000					-			-	
\$8,000 under \$10,000	*9,864	*8,165	*1,225	-	-	-	-	-	-
\$10,000 under \$12,000	*9,771	*17,430	*2,615	••	-		~		
\$12,000 under \$14,000	267,882	285,021	42,753			-		-	
\$14,000 under \$16,000	877,600	847,847	127,177		_			-	
\$16,000 under \$18,000	1,925,415	3,766,809	565,021	-	_			-	_
\$18,000 under \$20,000	1,908,789	6,907,125	1,036,069		-				
\$20,000 under \$25,000	4,764,556	29,832,054	4,474,808	_		-			-
\$25,000 under \$30,000	5,274,317	47,878,867	7,181,830	-					-
\$30,000 under \$40,000	11,028,553	138,324,259	20,748,639	105,752	69,284	10,388	*935	*1,029	<b>1</b> 206
\$40,000 under \$50,000	9,878,983	154,722,954	23,208,443	614,042	1,176,977	176,544	*3,817	*3,923	•784
\$50,000 under \$75,000	17,583,029	415,491,155	62,323,673	1,380,016	5,310,062	796,523	9,805	62,752	12,550
\$75,000 under \$100,000	9,953,945	363,215,486	54,482,323	2,283,477	9,418,072	1,412,754	8,457	33,780	6,755
\$100,000 under \$200,000	9,572,173	384,891,800	57,733,770	4,609,638	45,425,760	6,813,971	19,690	318,712	63,741
\$200,000 under \$500,000	2,281,828	91,994,275	13,799,141	1,743,614	68,159,112	10,223,906	9,424	410,591	82,119
\$500,000 under \$1,000,000	413,032	16,734,838	2,510,226	374,626	49,479,031	7,421,862	2,179	293,435	58,687
\$1,000,000 under \$1,500,000	97,145	3,898,435	584,765	94,300	28,409,292	4,261,396	474	113,917	22,783
\$1,500,000 under \$2,000,000	42,035	1,689,431	253,415	41,353	18,840,574	2,826,087	295	110,119	22,024
\$2,000,000 under \$5,000,000	59,830	2,406,365	360,955	60,922	56,857,825	8,528,676	419	329,482	65,896
\$5,000,000 under \$10,000,000	13,952	556,212	83,432	15,095	38,368,428	5,755,265	130	204,028	40,806
\$10,000,000 ar more	8,253	326,134	48,920	9,381	120,665,365	18,099,805	126_	1,255,100	251,020
				_	at an arifficial and				

				Tax generated	at specified rat	econtinued			
Size of		25 percent		25 p	ercent (capital g	ains)		28 percent	
adjusted gross income	Number	Income	Tax	Number	Income	Тэх	Number	Income	Tax
	of	taxed	generated	of	taxed	generated	of	taxed	generated
	returns	at rate	at rate	returns	at rate	at rate	retums	at rate	at rate
-	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Total	27, <b>762,6</b> 90	682,440,467	170,610,117	510,813	11,038,064	2,759,579	5,781,344	220,414,909	61,71 <b>6,175</b>
Under \$2,000	_		-				-	-	-
\$2,000 under \$4,000			-		-		-	-	-
\$4,000 under \$6,000			-	-	***	-	-		
\$6,000 under \$8,000	-	-			-	-	-		-
\$8,000 under \$10,000							-	-	-
\$10,000 under \$12,000	-	_		-			-	-	
\$12,000 under \$14,000	-			-	**	-	-		**
\$14,000 under \$16,000	-			-	-			-	-
\$16,000 under \$18,000			-		-	-		-	-
\$18,000 under \$20,000		-	-	-		-		-	-
\$20,000 under \$25,000				-	-		-	-	-
\$25,000 under \$30,000	-	**	-	-			**		-
\$30,000 under \$40,000	966,196	1,410,122	352,531	-		-	-	6-0	**
\$40,000 under \$50,000	3,359,324	20,125,107	5,031,277	*5,068	1,080	*272	-	-	-
\$50,000 under \$75,000	5,354,107	83,405,285	20,851,321	39,707	81,602	20,404	21,942	59,834	16,754
\$75,000 under \$100,000	6,231,834	93,597,553	23,399,388	57,687	103,163	25,797	554,122	4,148,004	1,161,441
\$100,000 under \$200,000	9,042,283	327,583,271	81,895,818	203,900	1,603,897	401,002	2,536,936	61,401,057	17,192,296
\$200,000 under \$500,000	2,196,585	122,110,126	30,527,532	129,181	2,426,035	606,523	2,076,948	118,433,505	33,161,381
\$500,000 under \$1,000,000	398,207	22,254,323	5,563,581	41,828	2,094,936	523,739	382,758	23,507,024	6,581,967
\$1,000,000 under \$1,500,000	93,578	5,237,079	1,309,270	12,462	730,566	182,643	90,957	5,622,973	1,574,432
\$1,500,000 under \$2,000,000	40,742	2,272,429	568,107	5,930	505,113	126,279	39,508	2,433,599	681,408
\$2,000,000 under \$5,000,000	58,150	3,243,692	810,923	9,974	1,388,404	347,102	56,794	3,494,217	978,381
\$5,000,000 under \$10,000,000	13,608	755,974	188,994	2,917	699,686	174,922	13,383	824,174	230,769
\$10,000,000 or more	8,076	445,507	111,377	2,158	1,403,581	350,895	7,996	490,522	137,346

Footnotes et end of table

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

					Tax g	enerated at s	pecified rate	continued				
Size of	28 p∈	rcent (capita	gains)		33 percent			35 percen	t		Form 8615	5
adjusted gross income	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
	of	taxed	generated	of	taxed	generated	of	taxed	generated	of	taxed	generated
	returns	at rate	at rate	retums	et rate	at rate	returns	at rate	at rate	returns	at rate	at rate
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Total	21,661	1,239,277	346,997	2,207,069	191,554,312	63,212,923	842,749	452,366,186	158,328,165	111,617	1,327,593	284,294
Under \$2,000	_	_	-	***	-	_	_		_	*9,833	*1,563	*269
\$2,000 under \$4,000	-	-		-	-	_	-	_	-	40,395	49,410	8,183
\$4,000 under \$6,000	_			-	-	-	~	- 1		18,073	56,008	10,761
\$6,000 under \$8,000	-	-	-	-	_	-	-	_	_	*7,830	*40,071	*4,468
\$8,000 under \$10,000	-	-	- !	-	-	-	-		-	*5,865	*42,287	*8,707
\$10,000 under \$12,000	-	-	-	-			-	_		*2,177	*20,768	*3,067
\$12,000 under \$14,000	-	-	-	-		-	-	-		*4,837	*51,828	*8,196
\$14,000 under \$16,000	-	-	-			_	_	_	_	*4,958	*65,954	*12,194
\$16,000 under \$18,000	**	-	-		-	-	-	-	-	*1,942	*26,634	*4,012
\$18,000 under \$20,000			-	-	_	_	-		_	*1,923	*34,313	*6,384
\$20,000 under \$25,000	**	-	-	-		-	-		-	*4,837	*87,209	°21,170
\$25,000 under \$30,000	-		-	-	-				_	*1,923	*46,720	*11,351
\$30,000 under \$40,000	-		-	-	-	-			-	*1,906	*60,430	*13,367
\$40,000 under \$50,000	-	-	-	-	-	-	-			-	-	
\$50,000 under \$75,000	*2,037	*524	*147	_	-					*4,094	*218,129	*48,812
\$75,000 under \$100,000	*1,000	*11,724	*3,283	*2,037	*2,995	*988	-		***	_	-	-
\$100,000 under \$200,000	9,746	62,717	17,561	100,681	1,962,717	647,697	2,364	30,949	10,832	*41	*5,276	*1,838
\$200,000 under \$500,000	4,941	122,838	34,395	1,531,980	110,787,023	36,559,718	308,211	16,384,080	5,734,428	*862	*242,174	°67,066
\$500,000 under \$1,000,000	1,789	102,850	28,798	369,296	50,570,096	16,688,132	339,550	88,363,416	30,927,196	*41	*31,096	*4,784
\$1,000,000 under \$1,500,000	513	53,976	15,113	88,242	12,260,195	4,045,864	82,728	54,676,345	19,136,721	*17	*23,542	*3,923
\$1,500,000 under \$2,000,000	396	43,341	12,136	38,393	5,342,628	1,763,067	36,694	37,959,440	13,285,804	*8	*16,566	*3,293
\$2,000,000 under \$5,000,000	706	348,446	97,565	55,382	7,693,130	2,538,733	52,809	99,089,255	34,681,239	*38	*92,320	*14,587
\$5,000,000 under \$10,000,000	271	202,840	56,795	13,149	1,833,360	605,009	12,663	54,106,013	18,937,105	16	115,296	27,862
\$10,000,000 or more	262	290,022	81,206	7,909	1,102,169	363,716	7,730	101,756,688	35,614,841	240	-	-

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

NOTE: Detail may not add to totals because of rounding

<sup>\*\*</sup> Data combined to avoid disclosure of Information for specific taxpayers.

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

		All			Joint returns and	1	R	eturns of marrie	d	
Tax rate		returns		retum	s of surviving sp	ouses	persons filing separately			
class	Number	Income	Income tax	Number	Income	Income tax	Number	Income	Income tax	
	of	taxed	generated	of	taxed	generated	of	taxed	generated	
	retums	at rate	at rate	retums	at rate	at rate	retums	at rate	at rate	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All tax rates	102,721,593	4,671,235,965	871,229,750	44,461,823	3,206,818,540	619,821,457	2,141,439	88,236,961	17,544,727	
5 percent		54,487,388	2,724,369	6,873,253	36,448,536	1,822,427	112,046	542,852	27,143	
8 percent		99,717	7,977	3,449	39,627	3,170	*43	*1,228	*98	
10 percent	101,368,631	946,805,321	94,680,532	44,038,329	574,137,817	57,413,782	2,123,230	14,125,945	1,412,595	
10 percent (capital gains)	44,199	289,572	28,957	25,747	210,349	21,035	*2,899	*18,712	*1,871	
10 percent (Form 8814)	. 109,147	61,851	6,187	78,820	48,885	4,890	937	1,864	186	
15 percent		1,663,794,661	249,569,199	36,398,647	1,104,833,489	165,725,023	1,813,039	26,859,821	4,028,973	
15 percent (capital gains)	11,332,216	442,179,782	66,326,967	7,504,203	330,973,121	49,645,968	187,591	14,415,115	2,162,267	
20 percent	55,751	3,136,866	627,373	36,590	2,218,584	443,717	392	170,357	34,071	
25 percent	27,762,690	682,440,467	170,610,117	14,641,434	453,005,255	113,251,314	701,160	10,611,391	2,652,848	
25 percent (capital gains)	510,813	11,038,064	2,759,516	347,828	8,506,490	2,126,622	10,952	315,016	78,754	
28 percent	5,781,344	220,414,909	61,716,174	3,846,799	159,337,910	44,614,615	162,838	2,968,037	831,050	
28 percent (capital gains)	21,661	1,239,277	346,998	16,598	917,249	256,830	69	77,294	21,642	
33 percent	2,207,069	191,554,312	63,212,923	1,785,661	157,868,330	52,096,549	57,865	2,601,825	858,602	
35 percent	842,749	452,366,186	158,328,165	724,186	378,272,901	132,395,515	22,797	15,527,502	5,434,626	
Form 8615	111,617	1,327,593	284,294						-	
					Returns of heads	3		Returns of		
	Tax rate				of households			single persons		
	class			Number	Income	Income tax	Number	Income	Income tax	
				of	taxed	generated	of	taxed	generated	
				returns		,			34	
				10101110	at rate	at rate	returns	at rate	at rate	
				(10)	at rate (11)	at rate (12)	returns (13)	at rate (14)		
All tax rates									at rate	
All tax rates				(10)	(11)	(12)	(13)	(14)	at rate (15)	
				(10) 13,352,406	(11) 276,759,483	(12) 42,356,182	(13) <b>42,765,925</b>	(14) 1,099,420,981	at rate (15) 191,507,384	
5 percent				(10) 13,352,406 497,689	(11) 276,759,483 1,752,886	(12) 42,356,182 87,644	(13) <b>42,765,925</b> 4,186,170	(14) 1,099,420,981 15,743,114	at rate (15) 191,507,384 787,156	
5 percent				(10) 13,352,406 497,689 *934	(11) 276,759,483 1,752,886 *13,831	(12) 42,356,182 87,644 *1,106	(13) 42,765,925 4,186,170 *7,125	(14) 1,099,420,981 15,743,114 *45,030	at rate (15) 191,507,384 787,156 *3,602	
5 percent				(10) 13,352,406 497,689 *934 13,310,384	(11) 276,759,483 1,752,886 *13,831 106,284,986	(12) 42,356,182 87,644 *1,106 10,628,499	(13) 42,765,925 4,186,170 *7,125 41,896,688	(14) 1,099,420,981 15,743,114 *45,030 252,256,572	at rate (15) 191,507,384 787,156 °3,602 25,225,657	
5 percent				(10) 13,352,406 497,689 *934 13,310,384 *2,210	(11) 276,759,483 1,752,886 *13,831 106,284,986 *3,363	(12) 42,356,182 87,644 *1,106 10,628,499 *336	(13) 42,765,925 4,186,170 *7,125 41,896,688 13,342	(14) 1,099,420,981 15,743,114 *45,030 252,256,572 57,148	at rate (15) 191,507,384 787,156 *3,602 25,225,657 5,715	
5 percent				(10) 13,352,406 497,689 *934 13,310,384 *2,210 26,347	(11) 276,759,483 1,752,886 *13,831 106,284,986 *3,363 10,596	(12) 42,356,182 87,644 *1,106 10,628,499 *336 1,060	(13) <b>42,765,925</b> 4,186,170 *7,125 <b>41</b> ,896,688 13,342 3,044	(14) 1,099,420,981 15,743,114 *45,030 252,256,572 57,148 506	at rate (15) 191,507,384 787,156 *3,602 25,225,657 5,715 51	
5 percent				(10) 13,352,406 497,689 *934 13,310,384 *2,210 26,347 7,782,512	(11) 276,759,483 1,752,886 *13,831 106,284,986 *3,363 10,596 110,247,095	(12) 42,356,182 87,644 *1,106 10,628,499 *336 1,060 16,537,064	(13) 42,765,925 4,186,170 *7,125 41,896,688 13,342 3,044 29,976,754	(14) 1,099,420,981 15,743,114 *45,030 252,256,572 57,148 506 421,854,257	at rate (15) 191,507,384 787,156 *3,602 25,225,657 5,715 51 63,278,139	
5 percent				(10) 13,352,406 497,689 *934 13,310,384 *2,210 26,347 7,782,512 316,630	(11) 276,759,483 1,752,886 *13,831 106,284,986 *3,363 10,596 110,247,095 9,549,782	(12) 42,356,182 87,644 *1,106 10,628,499 *336 1,060 16,537,064 1,432,467	(13) 42,765,925 4,186,170 *7,125 41,896,688 13,342 3,044 29,976,754 3,323,792	(14) 1,099,420,981 15,743,114 *45,030 252,256,572 57,148 506 421,854,257 87,241,764	at rate (15) 191,507,384 787,156 *3,602 25,225,657 5,715 51 63,278,139 13,086,265	
5 percent				(10) 13,352,406 497,689 *934 13,310,384 *2,210 26,347 7,782,512 316,630 433	(11) 276,759,483 1,752,886 *13,831 106,284,986 *3,363 10,596 110,247,095 9,549,782 41,578	(12)  42,356,182  87,644  *1,106  10,628,499  *336  1,060  16,537,064  1,432,467  8,316	(13) 42,765,925 4,186,170 *7,125 41,896,688 13,342 3,044 29,976,754 3,323,792 18,335	(14) 1,099,420,981 15,743,114 *45,030 252,256,572 57,148 506 421,854,257 87,241,764 706,348	at rate (15)  191,507,384 787,156 *3,602 25,225,657 5,715 63,278,139 13,086,265 141,270	
5 percent				(10)  13,352,406 497,689 *934 13,310,384 *2,210 26,347 7,782,512 316,630 433 1,532,486	(11)  276,759,483  1,752,886  13,831  106,284,986  3,363  10,596  110,247,095  9,549,782  41,578  29,602,345	(12)  42,356,182 87,644 *1,106 10,628,499 *336 1,060 16,537,064 1,432,467 8,316 7,400,586	(13)  42,765,925 4,186,170 *7,125 41,896,688 13,342 3,044 29,976,754 3,323,792 18,335 10,887,610	(14) 1,099,420,981 15,743,114 *45,030 252,256,572 57,148 506 421,854,257 87,241,764 706,348 189,221,476	at rate (15)  191,507,384 787,156 *3,602 25,225,657 5,715 63,278,139 13,086,265 141,270 47,305,369	
8 percent				(10)  13,352,406 497,689 *934 13,310,384 *2,210 26,347 7,782,512 316,630 433 1,532,486 13,742	(11) 276,759,483 1,752,886 13,831 106,284,986 3,363 10,596 110,247,095 9,549,782 41,578 29,602,345 196,104	(12)  42,356,182 87,644 *1,106 10,628,499 *336 1,060 16,537,064 1,432,467 8,316 7,400,586 49,026	(13)  42,765,925 4,186,170 *7,125 41,896,688 13,342 3,044 29,976,754 3,323,792 18,335 10,887,610 138,291	(14) 1,099,420,981 15,743,114	at rate (15)  191,507,384 787,156 *3,602 25,225,657 5,715 63,278,139 13,086,265 141,270 47,305,369 505,113	
5 percent				(10)  13,352,406 497,689 *934 13,310,384 *2,210 26,347 7,782,512 316,630 433 1,532,486 13,742 138,577	(11) 276,759,483 1,752,886 13,831 106,284,986 3,363 10,596 110,247,095 9,549,782 41,578 29,602,345 196,104 5,174,643	(12)  42,356,182 87,644 *1,106 10,628,499 *336 1,060 16,537,064 1,432,467 8,316 7,400,586 49,026 1,448,900	(13)  42,765,925 4,186,170 *7,125 41,896,688 13,342 3,044 29,976,754 3,323,792 18,335 10,887,610 138,291 1,633,129	(14) 1,099,420,981 15,743,114	at rate (15)  191,507,384 787,156 *3,602 25,225,657 5,715 63,278,139 13,086,265 141,270 47,305,369 505,113 14,821,609	
5 percent				(10)  13,352,406 497,689 *934 13,310,384 *2,210 26,347 7,782,512 316,630 433 1,532,486 13,742 138,577 *28	(11) 276,759,483 1,752,886 13,831 106,284,986 3,363 10,596 110,247,095 9,549,782 41,578 29,602,345 196,104 5,174,643 *26,562	(12)  42,356,182 87,644 *1,106 10,628,499 *336 1,060 16,537,064 1,432,467 8,316 7,400,586 49,026 1,448,900 *7,437	(13)  42,765,925 4,186,170 -7,125 41,896,688 13,342 3,044 29,976,754 3,323,792 18,335 10,887,610 138,291 1,633,129 4,964	(14) 1,099,420,981 15,743,114	at rate (15)  191,507,384 787,156 *3,602 25,225,657 5,715 51 63,278,139 13,086,265 141,270 47,305,369 505,113 14,821,609 61,088	

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

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

# 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  $\Delta$  have been revised for 2004 to reflect changes in the law.

### Additional Child Tax Credit A

(line 67, Form 1040)

See "Child Tax Credit."

### **Additional Standard Deduction**

(included in line 39, Form 1040)

See "Standard Deduction."

#### **Additional Taxes**

(line 43, Form 1040)

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

# **Adjusted Gross Income Less Deductions**

See "Adjusted Gross Income Less Deficit."

### Adjusted Gross Income Less Deficit Δ

(line 36, 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:
- Ordinary 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;
- Taxable distributions from a Coverdell education savings account;
- Taxable distributions from a health savings account (HAS) or Archer MSA;
- Prizes, awards, and gambling winnings;
- · Jury duty fees;
- Amounts received that were claimed as a deduction or credit in a prior year;
- · Bartering income; and
- Alaska permanent fund dividends;

Some reported income was fully or partially excluded from total income for 2004. 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 34, Form 1040) were subtracted to arrive at adjusted gross income (line 36, Form 1040):

· Educator expenses;

- Certain business expenses of reservists, performing artists, and fee-basis government officials;
- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Certain student loan interest;
- Tuition and fees deduction;
- Health savings account deduction;
- 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;
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers;
- Attorney fees and court costs paid after October 22, 2004, for actions settled or decided after that date involving certain unlawful discrimination claims but only to the extent of gross income from such actions:
- 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 35 was greater than the amount on line 22).

### **Adjusted Gross Income or Loss**

See "Adjusted Gross Income Less Deficit."

### Adjustments

See "Statutory Adjustments."

### Adoption Credit Δ

(line 52, Form 1040)

Generally, this nonrefundable credit (reported on Form 8839) was available to

taxpayers who paid qualified adoption expenses in 2003 for an adoption that became final in 2004 or later, or for qualified expenses paid in 2004, for an adoption that was final in or before 2004. The credit could have been as much as \$10,390 for each child.

# Advance Earned Income Credit Payments

(line 60, 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 34a, 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 57, 58, 59, 61, 62 Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax; additional tax on health savings account distributions; additional tax on Archer MSA distributions; additional tax on Medicare Advantage MSA distributions; tax from the recapture of the investment credit, the low income housing credit, qualified electric vehicle credit, the Indian employment credit, the new markets credit and credit for employer provided child care facilities; social security and Medicare taxes on tip income, penalty tax on qualified

retirement plans; 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; excise tax on stock compensation from an expatriated corporation; 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**

(line 44, Form 1040)

The alternative minimum tax (AMT) was levied on income including 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 28, 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 \$58,000. The maximum amount for a single or head of household taxpayer was \$40,250, and for a married couple filing separately, \$29,000. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$273,500. For joint returns the range was \$150,000 to \$382,000, and

for married couples filing separately, the range was \$75,000 to \$191,000.

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 41, Form 1040 minus the regular foreign tax credit, line 44, 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.

# Archer Medical Savings Account Deduction $\Delta$

(included in line 35, Form 1040)

Certain taxpayers who were covered only by a high-deductible health plan were able to participate in the Archer medical savings account program. The taxpayer was allowed to take a deduction of up to \$1,690 (\$3,862.50 for a family) a year for contributions to a medical savings account. The Archer 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.

#### **Basic Standard Deduction**

(included in line 39, 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 2006 issue of the *Statistics of Income Bulletin*.

# **Business or Profession Net Income Less Loss**

See "Business or Profession Net Income or Loss."

### **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 A)

See "Miscellaneous Itemized Deductions."

# Certain business expenses of reservist, performing artist, and fee-basis government officials

(line 24, Form 1040)

Qualified business expenses were deductible for reservists, performing artists, and fee-basis state or local government officials, whether or not the taxpayer itemized their deductions.

### **Child Care Credit**

(line 47, 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 \$3,000; with more than one dependent the credit was based on the smaller of earned income or \$6,000. 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 35 percent of eligible expenses for taxpayers with adjusted gross income of \$15,000 or less. The credit was reduced by one percentage point for each \$2,000 or fraction thereof of adjusted gross income in excess of \$15,000 up to \$43,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over \$43,000.

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 $\Delta$

(line 51, 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, adopted child, or qualifying foster child for whom the taxpayer claims a dependent exemption. The taxpayer could claim up to \$1,000 for each child meeting the AGI phase out guidelines. 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, head of households, or widow(ers).

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 67, Form 1040). For 2004, the credit limit based on earned income was increased to 15 percent of the taxpayers earned income that exceeded \$10,750. Members of the US Armed Forces, who served in a combat zone, had their nontaxable combat pay count as earned income in figuring this credit.

#### **Contributions Deduction**

(lines 15-18, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in 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 onehalf of the taxpayer's AGI, while contributions of capital gain property were generally limited to 30 percent (20 percent in certain cases) of the taxpayers AGI. Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). For all charitable contributions of \$250 or more, a written acknowledgment from the qualified recipient organization was required.

# **Credit for Federal Tax on Gasoline and Special Fuels**

(line 69b, 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.

# Credit for the Elderly or Disabled

(line 48, 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 69a, 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 2005 Estimated Tax

(line 73, Form 1040)

This amount was the part of the overpayment of 2004 tax which taxpayers specifically requested to be credited to their estimated tax for 2005. (See also "Overpayment" and "Estimated Tax Payments.")

# **Deduction of Self-Employment Tax**

(line 30, From 1040)

If a taxpayer had income from selfemployment 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**

(lines 9a and 9b, Form 1040)

Ordinary 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. Ordinary dividends also included distributions from money market mutual funds.

did Ordinary dividends 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 withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were treated as interest income.

Qualified dividends are the ordinary dividends received in tax years beginning after 2002 that met certain conditions. These included: the dividend must have been paid by a U.S. corporation or a "qualified" foreign corporation; the stock ownership must have met certain holding period requirements; the dividends were not from certain institutions, such as mutual savings banks, cooperative banks,

credit unions, tax-exempt organizations, or farmer cooperatives; and the dividends were not for any share of stock which was part of an employee stock ownership plan (ESOP). The maximum tax rate for qualified dividends was 15 percent (generally 5 percent for taxpayers whose other income was taxed at the 10 percent or 15 percent rate).

#### Earned Income Credit A

(line 65a, Form 1040)

The earned income credit (EIC) for 2004 was a maximum of \$2,604 for one qualifying child, \$4,300 for two or more qualifying children, and \$390 for taxpayers with no qualifying children. To be eligible for the credit with children, the taxpayers, other than married taxpayers filing jointly, must have had a qualifying child living with them for more than half the year and have had earned income and adjusted gross income each less than \$30,338 (\$34,458 if more than one qualifying child). For married filing jointly, earned income and adjusted gross income had to be less than \$31,338 for one child and \$35,458 for two or more children. To be eligible for the credit without children, the taxpayer must have had earned income and adjusted gross income less than \$11,490 (\$12,490 for married filing jointly) and the taxpayer (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. A taxpayer who was a member of the US Armed Forces and served in a combat zone, had certain pay excluded from their income. The taxpayer could have elected to include this pay in earned income when figuring the EIC. Taxpayers with investment income totaling more than \$2,650 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 Δ**

(line 49, Form 1040)

There were two credits available, the Hope credit and the Lifetime Learning credit. A taxpayer was only able to claim one of the credits per student, not both. The credits were phased out for AGI between \$42,000 and \$52,000 (\$85,000 and \$105,000 for married filing jointly). A taxpayer could not take either credit if they were claimed as a dependent on another return, married filing separately, or took a deduction for tuition and fees for the same student.

The Hope credit allowed a maximum credit per student of 100 percent of the first \$1,000 of qualified tuition and related expenses and 50 percent credit of 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 20 percent of the first \$10,000 of eligible expenses, or \$2,000 per return.

# **Education IRA (Coverdell Education Savings Accounts)**

Taxpayers could have made nondeductible contributions up to \$2,000 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 \$190,000 and \$220,000 for taxpayers married filing jointly) (See also "Individual Retirement Arrangement Deductible Payments.")

#### **Educator Expenses**

(line 23, Form 1040)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2004, a deduction of \$250 (\$500 for two educators filing jointly) qualified expenses may have been taken. This deduction could have been taken even if the taxpayer did not itemize deductions.

### **Employee Business Expense**

See "Unreimbursed Employee Business Expenses."

# **Empowerment Zone and Renewal Community Employment Credit**

(included in line 54c, Form 1040)

Both the empowerment zone and renewal community credits were available to taxpayers for qualified wages paid or incurred during 2004. Parts of designated urban and rural areas in the United States qualified to receive the benefits of this credit.

### **Estate or Trust Net Income or Loss**

(line 37, 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.

#### **Estate or Trust Net Income Less Loss**

See "Estate or Trust Net Income or Loss."

### **Estimated Tax Payments**

(line 64, Form 1040)

This figure represents the total of the tax payments made for 2004 using Form 1040-ES, and any overpayment from the taxpayer's 2003 return that was applied to the 2004 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 2004, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2004, or (b) 100 percent of the tax shown on Form 1040 for 2003 (112 percent of the tax shown on Form 1040 for 2003 for

taxpayers with adjusted gross income greater than \$150,000 (\$75,000 for married filing separately)).

# Excess Social Security Taxes Withheld $\Delta$

(line 66, Form 1040)

If a taxpayer earned more than \$87,900 in total wages from two or more employers in 2004, 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 **\Delta**

(lines 6, 41, Form 1040)

In the computation of taxable income, a \$3,100 deduction was allowed for each exemption claimed if adjusted gross income was less than \$107,025. 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 2004:

- 1) The individual received more than half of his or her support for 2003 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 \$3,100. 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 \$142,700 and was completed at \$265,200; for married persons filing jointly and surviving spouses, the phaseout began at \$214,050 and was completed at \$336,550; for heads of household, the phaseout began at \$178,350 and was completed at \$300,850; and for married persons filing separately, the phaseout began at \$107,025 and was completed at \$168,275.

#### 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 40, 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.")

#### Farm Rental Net Income Less Loss

See "Farm Rental Net Income or Loss."

#### **Filing Status**

See "Marital Filing Status."

# Foreign-Earned Income Exclusion

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign-earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualifying individuals were limited to the lesser of a \$80,000 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 The employer-provided foreign processing. housing exclusion was left as part of other income. (See also "Other Income.")

### Foreign Housing Deduction

(included in the total on line 35, 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 2004.

### Foreign Tax Credit

(line 46, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 2004 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. A variation of the basic forms is an electronically filed form. Returns of all 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.

The forms represented different levels of complexity in regard to the information reported. The Form 1040EZ for instance, could only be used if taxable income was less than \$50,000, non-wage income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040A could only be used if taxable income was less than \$100,000, 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 \$100,000. 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, 2004 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**

(line 54a, 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 taxes paid on employee tips,
- the orphan drug credit,
- the new markets credit,
- small employer pension plan startup credit
- employer-provided child care facilities and services credit
- biodiesel fuels credit;
- low sulfur diesel fuel production credit;

- the community development corporation credit.
- the Alaska pipeline liability fund credit and,
- the credit from electing large partnerships.

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

#### **General Sales Tax Deduction**

See "Sales Tax Deduction."

# Health Coverage Credit (formerly Health Insurance Credit)

(line 69c, Form 1040)

A taxpayer who was an eligible trade adjustment assistance (TAA), alternate TAA, or Pension Benefit Guaranty Corporation pension recipient was able to take the credit. A taxpayer could not take the credit if they were covered under any employer-sponsored health plan. The credit was equal to 65 percent of the amount the taxpayer paid for qualified health insurance for 2004 minus any Archer medical savings account and health savings account (HSA) distributions used to pay the amount.

# Health Savings Account Deduction $\Delta$ (line 28, Form 1040)

For tax year 2004, a taxpayer could have taken a deduction for contributions to a Health Savings Account. The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$2,600 (\$5,150, if family coverage). These limits were \$500 higher if the taxpayer was age 55 or older (\$1,000 if both spouses were 55 or older) A

taxpayer could not contribute to an HSA starting the first month he or she was enrolled in Medicare.

# **Home Mortgage Interest Deduction**

(lines 10+11, Schedule A)

See "Interest Paid Deduction."

### Household Employment Taxes Δ

(line 61, Form 1040)

Taxpayers paying domestic employees more than \$1,400 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 56 minus part or all of line 65a, Form 1040)

To arrive at income tax after credits, taxpayers deducted total credits (line 55, Form 1040) from income tax before credits (line 45, 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 45, 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 (Income averaging for farmers and fishermen), or Form 8615, plus Form(s) 8814 (line 43a), any additional taxes from Form 4972 (line 43b), and the alternative minimum tax (line 44).

(See also "Tax Generated.")

#### **Income Tax Withheld**

(line 63, 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 $\Delta$

(lines 25, 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 the 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. deduction was limited to \$3,000 (\$3,500 if age 50 or older) 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 \$65,000 and \$75,000 for married persons filing jointly and surviving spouses; between \$45,000 and \$55,000 for single filers, heads of households, or married filing separately taxpayers living apart; and between \$0 and \$10,000 for married filing separately taxpayers living together. If one spouse was an active participant in an employer plan but the other was not, the deduction for the IRA contribution of the spouse not covered by an employer plan phased out between modified AGI of \$150,000 and \$160,000. 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) \$3,000 (\$3,500 if age 50 or older). Married couples filing a joint return could contribute up to \$3,000 (\$3,500 if age 50 or older) to each spouse's IRA, even if one spouse had minimal or no compensation. Therefore, the total combined IRA contributions could be up to \$6,000 (\$7,000 if age 50 or older) 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 withdrawls 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 2004 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 or qualified dividends. 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 unreimbursed income These included: business expenses (including employee 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 15, 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 2002 or 2003, 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**

See "Archer Medical Savings Account Deduction."

#### **Minimum Tax Credit**

(line 54b, Form 1040)

A minimum tax credit could be taken for 2004 by certain taxpayers who paid alternative minimum tax for 2003 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2004, 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 2004 statistics, a modified taxable income was calculated by using the tax rate schedule for 2004 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 29, 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," also "Long-Term Capital 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," also "Short-Term Capital Gain or Loss."

# New York Liberty Zone Crediț

(included in line 54c, Form 1040)

The credit is 40 percent (25 percent for employees who worked fewer than 400 hours) of the qualified wages (up to \$6,000) for work performed during calendar year 2002 or 2003 by a New York Liberty Zone business employee. (The credit was not allowed for work performed during 2004.)

### Nonconventional Source Fuel Credit

(included in line 54c, 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 16) from total current year passive losses (lines 1b+2a+3b) and were limited to zero.

#### Nontaxable Returns

See "Taxable and Nontaxable Returns."

# Nontaxable Combat Pay Election $\Delta$

(line 65b, Form 1040)

For Tax Year 2004, members of the U.S. Armed Forces who served in a combat zone could have excluded certain pay from their income. The qualified taxpayer's entitlement to the pay must have been fully accrued in a month during which they served in a combat zone or were hospitalized as a result of wounds, disease, or injury incurred while serving in the combat zone. However, this nontaxable pay was used to gain benefits for both the EIC and additional child tax credit purposes.

### One-Half of Self-Employment Tax

See "Deduction for Self-Employment Tax."

### **Ordinary Dividends**

(line 9a, Form 1040)

See "Dividends."

### Other Adjustments

(included in line 35, Form 1040)

See "Statutory Adjustments."

#### Other Income

(line 21, Form 1040)

Included in other income were items such as taxable distributions from a Coverdell education savings account, distributions from qualified

tuition programs (though some may be excluded if not more than the taxpayers qualified higher education expenses), taxable distributions from health savings accounts or Archer MSA's, prizes, awards, jury duty fees, Alaska permanent fund dividends, reimbursements for medical expenses, real estate taxes, or home mortgage interest taken as a deduction in a previous year, children's interest and non-qualified dividends (nonqualified) from Form 8814, and any other income subject to tax for which no specific line was provided on the return form. Any foreignearned income exclusions or "net operating loss" in an earlier year (that was carried forward and deducted for 2004) 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 Income Less Loss

See "Other Income."

## **Other Payments**

(line 69, Form 1040)

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

#### **Other Tax Credits**

(included in lines 53b, 54c, 55, 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 71, 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 2004 Estimated Tax" and "Refund.")

#### **Overpayment Refunded**

(line 72a, Form 1040)

See "Overpayment" and "Refund."

# Parents' Election to Report Child's Interest and Dividends $\Delta$

(calculated on Form 8814)

See "Other Income."

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, 2005;
- had income only from interest and dividends including Alaska permanent fund dividends, and capital gain distributions;
- had gross income for 2004 that was more than \$800 but less than \$8,000;
- had no estimated tax payments for 2004;
- did not have any overpayment of tax shown on his or her 2003 return applied to the 2004 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 32, 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.

# Partnership and S Corporation Net Income Less Loss

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

### **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 68, 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 32, 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 33, 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 59, 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 \$3,500, \$7,000 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 75, Form 1040)

If a return showed taxes of \$1,000 or more owed on line 74 (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 2004 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.

### **Qualified Dividends**

(line 9b, Form 1040)

See "Dividends."

#### **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 62, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

#### Refund

(line 72a, 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 73, Form 1040)

See "Credit to 2005 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, or qualified dividends 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.")

#### Rent Net Income Less Loss

See "Rent Net Income or Loss."

# Retirement Savings Contribution Credit

(line 50, Form 1040)

A taxpayer could take a credit of up to \$1,000 (\$2,000 if married filing jointly) for qualified retirement savings contributions, if their adjusted gross income was less than or equal to \$25,000 (\$37,500 if head of household, \$50,000 if married filing jointly).

#### **Roth IRA**

(lines 16-25, Form 8606)

Unlike traditional IRAs, contributions to a Roth IRA were not deductible. qualified distributions from the earnings of a Roth IRA were tax-exempt. The contribution limit for Roth IRAs was the lesser of \$3,000 ((\$3,500 if age 50 or older) (\$6,000, \$6,500, or \$7,000 depending on if none, one, or two of the taxpayers were age 50 or older and married filing jointly)) or the individual's taxable compensation unless the taxpayer contributed to both Roth IRAs and traditional IRAs. In this case, the contribution limit for Roth IRAs was reduced by contributions (other than employer contributions) to traditional IRAs for the taxable year. The eligibility for Roth IRAs 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 IRAs 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 IRAs.

Some taxpayers were also eligible to make taxable rollovers of traditional IRAs to Roth IRAs 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.")

#### Royalty Net Income Less Loss

See "Royalty Net Income or Loss."

#### **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:
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property);
- dependent care benefits;
- employer provided adoption benefits; and
- scholarship and fellowship grants.

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 $\Delta$

(line 13a, 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 rate for most net capital gains was 15 percent (generally, 5 percent for taxpayers in the 10- or 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. 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 5-percent, 8-percent, 10-percent, 15-percent, 25-percent, or 28-percent.

Taxpayers 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.

#### Sales Tax Deduction $\Delta$

(line 5b, Schedule A)

For Tax Year 2004, a taxpayer could have elected to deduct state and local general sales taxes instead of state and local income taxes as an itemized deduction on Schedule A. The taxpayer could have used either actual expenses or the optional state sales tax tables.

#### Schedule D Capital Gain Distributions

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

#### Self-Employed Health Insurance Deduction

(line 31, 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 100 percent of the amount paid for health insurance for themselves and their families.

#### Self-Employment Tax $\Delta$

(line 57, Form 1040)

The ceiling for social security tax on taxable self-employment income for 2004 was \$87,900. The limit did not apply for purposes of the Medicare tax. All net earnings greater than \$400 (\$108.28 for church employees) were also 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 36, 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 taxexempt 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 58, 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 **\Delta**

(included in line 39, Form 1040)

For 2004, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$950 or \$1,200 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$4,850;

Each taxpayer 65 or over or blind was allowed an additional \$1,200 deduction each for age and blindness.

Married filing jointly or surviving spouses Basic deduction of \$9,700;

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

Married, filing separately

Basic deduction of \$4,850;

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

Head of Household

Basic deduction of \$7,150;

Each taxpayer 65 or over or blind was allowed an additional \$1,200 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was the greater of \$800 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 2004 that was paid or deducted before 2004, 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 5a, 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 2004; had paid state and local income taxes directly during 2004 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

#### State and Local Taxes $\Delta$

(line 5, Schedule A)

This is the total of State and Local Income Taxes (line 5a) or Sales Tax Deduction (line 5b). The taxpayer could elect to use either line, but not both.

#### Statutory Adjustments $\Delta$

(lines 23-35, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2004, statutory adjustments included educator expenses, certain business expenses of reservists, performing artists, and fee-basis government officials, payments to an IRA, student loan interest deductions, tuition and fees deductions, health savings account deduction, 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 Archer medical savings account deductions, deduction for clean-fuel vehicles, performing-arts-related expenses, jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, deductible expenses related to income of personal property, the forestation/reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974, and employee business expenses of feebasis state or local government officials. If not listed separately, these amounts are included in the "Other Adjustments" category in the statistics

#### **Student Loan Interest Deduction**

(line 26, Form 1040)

For 2004, 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 \$50,000 to \$65,000 (\$100,000 to \$130,000 for taxpayers filing a joint return).

#### **Tax Credits**

See "Total Tax Credits."

#### Tax Due at Time of Filing

(line 74, 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 62, 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. Also tax from recapture of an education credit was reported here.

#### Tax Generated Δ

(line 43, Form 1040)

This amount was the tax computed on modified taxable income. The tax rates for 2004 were 10, 15, 25, 28, 33, and 35 percent. The 10percent bracket applied to taxable income equal to or below \$7,150 for single filers and married persons filing separately; \$14,300 for joint filers or surviving spouses; and \$10,200 for heads of household. The 15-percent bracket applied to taxable income in excess of the 10-percent bracket ceiling and equal to or below \$29,050 for single filers; \$58,100 for joint filers or surviving spouses; \$29,050 for married persons filing separately; and \$38,900 for heads of household. The 25.0 percent tax bracket applied to taxable income in excess of the 15-percent bracket ceiling and equal to or below \$70,350 for single filers; \$117,250 for joint filers or surviving

spouses; \$58,625 for married persons filing separately; and \$100,500 for heads of household. The 28 percent tax rate applied to taxable income in excess of the 25 percent tax bracket ceiling and equal to or below \$146,750 for single filers; \$178,650 for joint filers or surviving spouses; \$89,325 for married persons filing separately; and \$162,700 for heads of households. The 33 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below \$319,100 for single filers, joint filers, or surviving spouses and heads of households and \$159,550 for married persons filing separately. The 35 percent tax rate applied to taxable income in excess of the upper boundary for the 33 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 \$1,600, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,600 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 \$1,600 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, or qualified dividends on Form 1040, line 9b. The remaining investment income in excess of the \$800 standard deduction was taxed at the child's rate, added to the parents' tax on Form 1040, line 43, 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 63, 64, 66, 68-70, 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 2003 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 65a, 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 75, 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 63, 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 prioryear 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 42, 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 A

(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income, included personal property taxes, state and local income taxes or general sales 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 56 + any Form 4970 tax on line 62 - line 65a, 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 2004, total income tax included the tax from Form 4970 (\$499 thousand). 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 **\Delta**

(included in line 39, 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 \$142,700 (\$71,350 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 \$142,700 (\$71,350) 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 39 and 40, Schedule E)

This income concept consisted of all rent and royalty income and loss that 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 that 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 35, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23-35) (Note: foreign housing, Archer MSA, and other adjustments were reported on line 35).

#### **Total Tax Credits**

(lines 55, 65a, Form 1040)

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

- (1) foreign tax credit;
- (2) child care credit;
- (3) credit for the elderly and disabled;
- (4) education credits;
- (5) retirement savings contributions credit;
- (6) child tax credit;
- (7) adoption credit;
- (8) mortgage interest credit;
- (9) District of Columbia first time homebuyers credit;
- (10) general business credit;
- (11) minimum tax credit;
- (12) qualified electric vehicle credit;
- (13) empowerment zone and renewal community employment credit;
- (14) New York liberty zone credit;
- (15) nonconventional source fuel credit and;
- (16) other tax credits;
- (17) 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 that 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 (except the child tax credit – see "Child Tax Credit") or used to offset any other taxes.

#### **Total Tax Liability**

(line 62 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 qualified plans (including individual retirement accounts) and other tax favored 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"), limited to zero. 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."

#### Tuition and Fees Deduction $\Delta$

(line 27, Form 1040)

A taxpayer was able to deduct up to \$4,000 of the qualified tuition and fees paid for themselves, a spouse, or dependents if the taxpayer's modified AGI was under \$65,000 (\$130,000 if married filing jointly). New for 2004, a taxpayer was able to deduct up to \$2,000 if their AGI was higher than the limit but not more than \$80,000 (\$160,000 if married filing jointly). This deduction could not be taken if the person could be claimed as a dependent on

another taxpayer's return or if they claimed the education credit for the same student.

#### Type of Tax Computation

(line 43, 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, *Income Averaging for Farmers and Fishermen*, 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 or qualified dividends, also. This tax could be at various rates, 5, 8, 10, 15, 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.")



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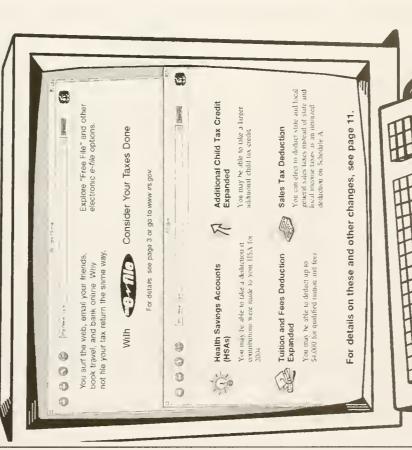
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Note. This booklet does not contain any tax forms.

# **2004**1040

Instructions c. D. E. F. J. and SE



## the Commissioner A Message From

## Dear Taxpayer,

As our nation moves forward in this still young century, the Internal Revenue Service will focus on three areas of tax administration:

- · Improving taxpayer service;
- · Enhancing enforcement of the tax law; and
- · Modernizing the IRS through its people, processes, and technology,

Our working equation at the IRS is simple; service plus enforcement equals compliance. Not service or enforcement, but service and enforcement. We must do both in a balanced and consistent manner, with full respect for, and attention to, taxpayer rights By service, we mean helping people understand their federal tax obligations and facilitating their participation in the tax system. Enforcing the law is equally essential to our system of individual self-assessment. Americans need to be confident that when they pay their taxes, their neighbors and competitors are doing the same.

As you prepare your taxes, I encourage you to file electronically. Last year, more than 61 million Americans did. And we expect even more to file electronically this year. E-file benefits both the taxpayer and the government. E-file promotes, greater reliability and faster processing. If you're getting a refund, ynu'll get it sooner.

you can find out whether you are eligible for the earned income credit. Also, like more than 23 million people last year, you can check the status of your refund online. Just click on "Where's My Refund?" Central" for the tax forms, information, and updates you need. For example, To learn more, go online. Check out www.irs.gov and click on "1040

I hope this tax baoklet is useful to you. For further information, you may contact us at www.irs.gov or call our toll-free numbers 1-800-829-1040 for individuals and 1-800-829-4933 for businesses.

Sincerely.

Mark W. Evenson

## The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and farmess to all

Cat No 11325E



## consider it done

# What is IRS e-file?

It's the fastest, eavest, and most convertient way to file your moome tax return electronically. So easy, over 61 million taxpayers preferred e-tile over filing a paper moome lay return Last year. Visit the IRS website at www.rrcgov/-file for all the details and latest information.

## What are the benefits?

## Free File Oppons!

- At least 60 percent of taxpayers are eligible to use free commercial online tax preparation software to e-file
  - · Visit new its got to see if you qualify and to access these tree services offered by the Lax software industry (not the IRS

- Fast Easy! Convenient!
- Get your rehand in half the time as paper filers do, even faster and safer with direct deposit. See page 54 Sign electronically and file a completely paperless return. See page 56
- If you swe, you can e-file and authorize an electronic funds withfrawal or pay by credit card. If you e-file before
  April 15, 2005, you can schedule an electronic funds withfrawal from your checking or savings account as late is
  April 15, 2005 See page 55. Receive an electronic proof of receipt within 48 hours that the IRS received your return.
- Prepare and lile your toderal and state returns together and save time

## Accurate! Secure!

- The chance of being audited does not differ whether you e-file or file a paper menne tax return. IRS computers quickly and sutomatically check for errors or other missing information.
- Veur bank secount information is safeguarded along with other tax return information. The IRS dees not have

Visit the IRS website at inwivirs gov/efile for details

access to credit card numbers

## How to e-file?



## Use a Personal Computer

You can file your income tax return in a fast, easy, convenient way using your parsonal computer A computer with a modem or literate access and last perparation software ace all you need. Best of all, you can eight from the combon of your home? It hours a day, 7 days a week Visit way irs gov for details

> . You can have a lax professional prepare your relum You can prepare your return, take it to an Authorized IRS e-file Provider, and have the provider transmit it electromically to the IRS, or

and transmit it for you electronically

Many tax professionals electronically file tax returns for their clients. As a taxpayer, you have two options:

Provider

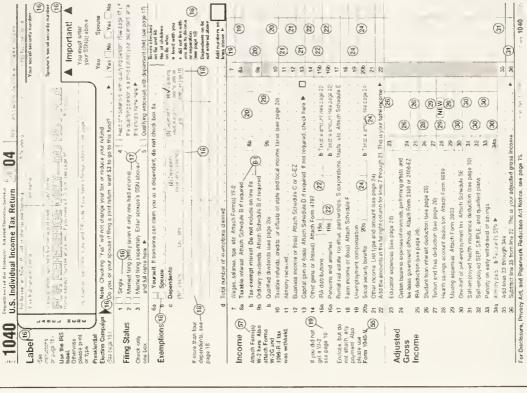
Tax professionals can charge a fee for IRS e-fife frees can very depending on the professional and the specific sensess rendered

IRS approved tha preparation software to available for edition to evil the Informed, for download from the Informet, and an retail stores. Visit wow tra gove/effer for details:

If you do not qualify for the Free File options, visit our Partiers Page for partners that otter other free or low-cost filing options at waw to goverfile.

# Tax Return Page Reference

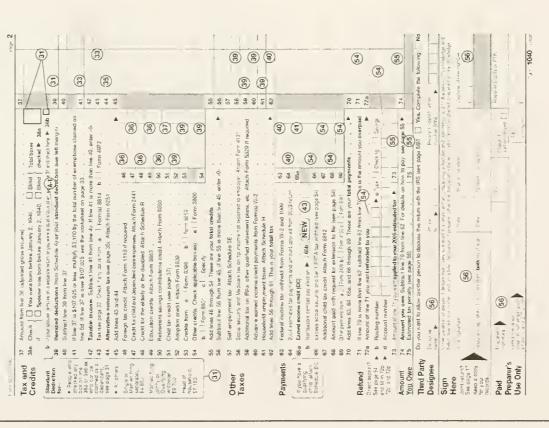
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Tax Return Page Reference

Questions about what to put on a line? Help is on the page number in the circle.



# **RS Customer Service Standards**

 Canceling penalties. · Resolving problems. At the IRS, our goal is to continually improve the • Prompt refinds. quality of our services. To achieve that goal, we have developed customer service standards in the

tollowing areas.

· Easter filing and paynent options. Access to information.

If you would take intormation about the IRS standards and a report of our accomplishments, see Pub. 2183.

· Simpler forms.

# Help With Unresolved Tax Issues

# Office of the Taxpayer Advocate

# Contacting Your Taxpayer Advocate

If you have aftempted to deal with an 1KS problem unsuccessfully, you should contact your laxpayer the Taspager Advocate independently represents your interests and concerns within the RN's by protecting your rights and resolving problems that have not been fixed. through normal channels While Taypayer Advicates cannot change the tax law or make a reclimical tax decision, they can clear up problems that remitted from previous contacts and ensure that your

# Handling Your Tax Problems

ase is given a complete

Your assigned personal advocate will listen to your our of view and will work with you to address your concerns. You can expect the advocate to provide you with

A "fresh look" a your new or en-going problem.

 The name and phone number of the individual assigned Tunely acknowledgment

Updates on progress.

• functiones for action

 Speedy resolution, and • Courteous service

# Information You Should Be Prepared To Provide

Your telephone number and hours you can be

 Your previous attempts to solve the problem and the A detailed description of your problem office you confacted, and

The type of fax return and years; involved.

How To Contact Your Taxpayer Advocate Description of the hardship you are to me and supporting documentation of applicable

 Call, write, or fax the Taxpaver Advocate office in your area use but 1544 for addresses and phone (all the Taxpaver Advocate s foll-free number
1-877-771-4778

· TTV TDD help is a adable by calling 1-8 visitoring Visit the website at www irs gov/advorate

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You car check on the status of your 2004 returnd if it has been at least 6 weeks from the due your food your med you beek in you will determined by weeks 11 weeks it it weeks it weeks it it weeks it weeks it were well were well were well were we were well were w

# Quick and Easy Access to Tax Help and Forms



You can access the FRS website 24 hours a day, 7 days a week, at ware its govito.



You can order forms and publications and receive suromated international by phone

writes available for free to eligible trapperation and e-file 

- Check the status of your 2004 refund;
- Downlead forms, instructions, and publications;
- · Order IRS products -mine,
- Research your tax questions enline,
- Figure your withholding allowances using our W-4 calculator; and Search publications online by topic or keyword;
- Sign up to receive local and naturnal tex news by erriad



You can get over 10% of the most requested trans and markerness 24 hours a day. Adas a week, by lex law call 703:365 9694 from the telephone connected to the tax machine. When you call, you will hear instructions on how to use the vervice for help with transmission problems, call 70:343,40 or

Long-distance charges may apply



#### Mail

Yeu can order forms, matrix from, and publica-froms by completing the order blank on page 73. You should receive your order within 10 days after we receive your request.



You can pick up some of the most requested the most requested the many ISO offices, post offices, and thirtness Some grocys stores, copy certifies, only and county soverement offices, copy certifies, only and county soverement of copy and county soverement of copy copy or prior to as collection of copying the forms as talkful to photosopy or prior tom a CD RON.

Walk-In

## nformation Refund

Be sure to have a copy of your 2004 tax return available because you will need to frow the filling status and the evact whole dollar amount of your relund. Then, do one of the tollowing

Go to www.rrs.gov. and click on Where's My Retund

To get a returnd, you generally must file your return without? years from the date the return was due (including extensions) Retunds are sont out weekly on friends. If you cheek the claims of your retunds and are only twen the date it will be south. Petave the fire week before checking but a mail the next week before checking. • Call 1-800-820-1954 during the hours shown on page 10.

Denot send in a copy of your return in less ask of to do so

## Call 1-800-829-4477-24 hours a day, 7 days a week, for automated refund infor-What Is

# **Topics by Internet**

Recorded Tax

Information

TeleTax?

TeleTax topics. Call 1-800-829-4477 24 hours a day, 7 days a work, to listen to pre-recorded messages covering about 150 lax

work, to listen to pre-recorded messages covering topics. See pages 8 and 9 for a list of the tepics.

Refund information. You can check the status of your 2014 refund 24 hours a day, 7 days a week. See page 8 for details

CD-ROM

Order Pub 1706, Federal Tax Products on CD-ROM, and get

TeleTax topics are also available through the IRS website at www.ns.gov

# Recorded tax information is available 24 haurs a day, 7 days a week Select the number of the topic you want to hear. Then, call 1-899, 829, 4477. Have paper and pencil handy to take notes.

## No. 303 Checklet of continuous representation preparing your ear round. 304 Extensions of time to like your tax 156 Copy of your tax return. How to 157 Change of address. How to notify Subject All topics are available in Spanish.

**TeleTax Topics** 

Subject

## Ensuring proper credit of payments Prox yearts) Form W-2 - How to get a copy of 158

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ESS 3	Collection The collection process What to do it you can't pay your f. What to do it you can't pay your f faither on pay, child support and foods at fourtax und state monine tare. Orders to commonwe.
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La assistance for individuals with deachilities and the bearing inquate from to federal trace for small businesses/edf emplyyed. Tappare: Advocate program - Belp for problem simatons.

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JRS services Volunteer tax assistance, toll-free telephone, wilk-in ussistance, and switeach

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Buy the CD-ROM on the Informatian waw use goorledenders from the National Trestancia floridations on bevious or NTIS1 for \$22 ton handling seed or all 1-87 CD-OBRMS (1-877-235-6767) toll tree to buy the CD-ROM to \$52 (plus a \$5 mardling feet.)

The Internal Revenue Bulletin

recordkeeping, and

Other ways to get help. See page 58 for infontation

Prequently requested tax forms that can be fulled in electronically, printed our for submission, and saved for

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s and equitab	Methods
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(penul)

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Dividends Refunds of state and local taxes Note proprietorship Capital gains and losses Pensions and annuties Alimony received Business income

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Bartering income Scholership and fellowship grants Noutaxable income Antiky plans Passive activities Lysses and Social security and equivalent tailroad retrienent benefits

Reth fRA distributions Traders in securities furformation for credits Other messine

Exchange of policyholder interest

Form 1940 (nlers)

Adjustments to Income

Ahmouy pand
Bal dicht deduction
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Remized Deductions

Should I itemize? Medical and dental expenses Deductible taxes Casualty and thort losses Wiscellaneous expenses Home mortgage points Interest expense Centribations

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Employee business expenses Casualty, disaster, and their losses

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Standard deduction
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**Before You Call** 

Magnetic Media Filers—1099 Series and Related Information Returns

distributions.
Afternative murmum tax
Tax on carly distributives from
residitional and Roth IRAs
Tax on early distributions from

retiretitient plans

Tax Credits

Who must file magnetically Applications, forms, and information Wavers and extensions. Test files and combined federal and state films.

801 802 803 804

805

harrod moome credit (EIC) Child and dependent care credit Cedit but the etherly or the disabled Advance earned income credit Education credits

• The tax form, schedule, or notice to which your question relates.

IRS representatives care about the quality of the service provided to yeu, our custonier. You can tielp to provide accurate, complete aiswest to your questions by having the following information available.

Tax Information for Aliens and U.S. Citizens Living Abroad

The Levis about your particular situation. The arware is the same question offer varies from our taypyet to another because of differences in their age, income, whether they can be claimed as a dependent, etc.

 The name of any IR8 publication or other source of monthandinal day used to other source or monthandinal day used to other source or monthandinal day used to other source or monthandinal day used to

Foreign earned income exclusion General Resident and nonresident abons Dual-status afien

851 852 853 25.5 855

Excess social security and RRTA tax withheld Retirement savings contributions credit

Child tax credits Adoption credit

602 603 603 604 605 605 606 608

Foreign carned income exclusion. Who qualifies? Foreign eartied income exclusion What qualities?

Foreign tax credit hadividual taxpayer identification number (FIIN)—Form W-7 856

The Callet ID Number" slown at the top of any notice you received
 Your personal identification number (PN) if you have one.

The amount of refund and filing stants shown on your tax refum

· Your social security number

Alten tax clearance

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IRS notices and bills, penalties, and

interest charges

Notices What to do
Notice of underreported income
CP 2000

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IRS Notices

Basis of Assets, Depreciation, and Sale of Assets

Sale of your home Depreciation Installment sales

Busts of assets

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Tax Information for Puerto Rico Residents (in Spanish only)

The numbers in your street address
 Your 21th code

· Your date of birth

return in Puerto Rico Deductions and credits for Puerto Rico filers Who must file a U.S. meeme tax

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Federal employment taxes in Puerto Rico Tax assistance for Puerto Rico residents

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Social security and Medicare withholding rates Form W-2 Where, when, and how

**Employer Tax Information** 

902

700

Topic numbers are effective January 1, 2005.

Form W-4 Employee's
Withholding Allowance Certificate
Form W-5. Advance earned

meorne credit

If you want to check the status of your 2004 refund, see Refund Information on If you cannot find the airwa or to your question using one of the methods based on page 2, please call to for assistance at 4500-259/140. You will not be charged (et the call unless your polence conjust charges you for boll-fose calls. Our normal loans of aperation, as Monday discuspit Friday from 7 (2) as to 10100 pint, local time. Beginning Launacy 2, 2035, dirough Afred, 2,005, assistance will also be available on Sauday, from 16700 aim to 3:00p. in Its call time deviations provided to calless from 1545, and 11, was in will be based on the hours of operation in the Pocific time confe Calling the IRS



 Determine if we have adjusted your account or received payments you made
 Request a transcript of your tax return Order tax forms and public stions.
 Find out what you owe If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can

or account.

• Find our whete to send your taxtefurn or payment
• Request more time to pay or set up a mouthly usualinent agreement
• Find our if you quality for mnecent spouse relief Evaluation of services primitied. The IRS uses sexual inethigh to evaluate our releptions service One method is to evand inclepaint calls for quality purposes only. A random smaller of recorded calls us selected for review through the quality assurance process. Other includes under havening to the calls in projects and random selection of customers for participation in a customer safetycon survey.

Before You Hang Up

If you do not fully understand the austication you receive, or you feel our representative may not fully understand your question, our representance noetls to know this Ho or she will be happy to take additional time to be sure your question is answered fully.

Making the Call

To maintain your account security, you may be asked for the following information, which you should also have available

look for the answer

By law, you are responsible for paying your slare of redecal unserner Las II we should make an error in answering your question, you are still responsible for the payinetal of the correct tas. Should this secur, however, you will not be charged any pasaly. Call 1-800-829-1040 for TTY/TDD help.

(Call 1-800-829-1040) for trems allow calles with pulse or rolary dal telephanes on pepts their respines when requested to do you frest you will be provided a sense of oproses that outle for exposites in our received, you will then liet a sense of opposes it to do their seasons as not received, you will then liet a sense of opposes a force to the wild from their a sense of opposes and their you will then liet a sense of certain you will then liet a sense of control seasons of their your touth-toute a system will direct your call to the appropriate assistance. You call to the appropriate assistance You can do the following within the system:

- 10 -

- 6 -

## **Before You Fill** In Form 1040



Changes for 2004 and 2005 see Pape 553

# What's New for 2004

Bealth savings account (HSA) deduction. You may be able to take a deduction at contributions (other than employer contributions) were made to your HSA for 2004 yee. Form 8889 for details

Tutton and free deduction expanded. You may be shield reduction up to Shield II your adjusted gross uncome (AGI) is not more than \$65,00° (\$130,00° of inserted films joundly, or deduct up to \$2,00° of inverted films joundly, or deduct up to \$2,00° of your AGI is ligher than that limt but not more than \$80,00° of \$100,000 of more than \$80,00° of \$100,000 of more than \$20,00° of but inserted in page 29.

Sales tax deduction. You can efect to deduct state and state and to do general sales taxes in stead of state and local means taxes, as in tenired deduction on Schedule A Generally, you can use either your actual carpenses or the Optional State Sales. Tax a Tables to figure your state and local general sales to deduction See the Instructions for Schedule A for details.

Income averaging for farmers and fisher-men. Fisherine can dely to use uncome a cauging on Schedule I for reduce their tax. Also, the benefit of moone averaging is extended to Larmers and Disbermen who owe the alternative nititioning at Nee the Instructions for Schedule I for details.

Unlawful discrimination claims. You may be able to take a deletion on this 55 for alternation as deletion on this 55 for other costs paid after 0c; other 22, 2004, for actions settled or decreded after that date involving a claim of unlawful discrimination a claim seatural furior States Covernment, or a claim trade under section 1852(bv 314x) of the Social Security Act, but only up to the amount metaled in gross moratic in 2024 from such claim, see fub 52s for Jeans.

Tax Computation Worksbeet. If your fax-able means is \$100,000 or more you will now use the Tax Computation Worksheet instead of the Tax Rate Schedules to figure

see How To Avoid Common Mistakes on page 57

If you were serving in, or in support of, the U.S. Armed Forces, in a designated combat over, qualified hexachastedin, action, and employ, operation for example, you were in the Alghanistan, Sosina, Asserve, or Person Guil area, see Pito, 3.

your fax. The Tax Computation Worksheet is on page 72. The Tax Rare Schedules are shown on page 76 so you can see the tax rate that applies to all levels of taxable ancome, but they should not be used to figure your tax.

IRA deduction allowed to more people covered by retrement plans. You may be able to ske mit RA deductions if you were covered by a retrement plan and your mod-rifed. At it is less than \$55,000 (\$75,000 ff married filmig jointly or qualifying widowen) See the justinations for line 25 that begin on page 26

Certain husiness expenses of reservitis, performing activity, and fee basis government officials. Those expenses are now reported on fine 24. See the userine from for fine 24 on page 26.

barned income credit (EIC). You may be able to take the EIC if

• A child lived with you and you earned less that \$14,458 (\$35,458) married filing

A. Juld did not live with you and you earned less than \$11,490 (\$12,490 if mar-ned filling jointly)

If you were a member of the US
Arned Forces who served in a combat
Pome, you may be able to include your non-taxible combat pay in earned income when
figuring the ELC.

See the instructions for lines 654 and 656 that begin on page 41

Additional child tax credit expanded. The credit funit based on earned income is mercacido 16 % of your central income diat exceeds \$10,750. It you were a member of the U.S. Arned Forces who served in a courba rone, your mentached combar pay counts as earned income when figuring this credit funit, see Form \$812 for details.

Standard mileage rates. The 20th rate for business use of your vehicle is 37 a cents a mile. The 2004 rate for use of year vehicle to get nedlead care or to move is 14 cents a finle.

Qualified fultion program (QTP) distributions. You may be able to exclude from meonic distributions from a private QTP if the distributions are not more than

your qualified higher See Pub. 470

Efective salary deferrals. The maximum amount you can defer where all plans is generally limited in SE(30b) is SE(600) for section (430b) plans it you quadify for the 15-year milet The catchage contribution that increased to \$5,000 (\$1,500 for SEMPLE plans) see the instruction for fine?

neinstatutory stock epitens and certain other stock-head compensation held by you or a member of your ratuly from an expanded coporation or its expanded affiliated group in whethyour were an officer, directed group in whethyour were an officer, affoctor, or more-than-165 owner. See the instructions for line 62 on page 40. Excess tax on invider stock compensation from an expatriated corporation. You may owe a 15% excess tax on the value of

Mailing your return. You may be mathing your return to a different address this year because the RN has changed the filmp location in veveral areas. If you received an envelope with your tax, package, please use it. Otherwise, see Where Do You File? on the back cover

# What's New for 2005

IRA deduction expanded. You, and your spouse it thing jointly, may be able to deduct up to \$4,000 £4,500 ttage \$0 or older aft the end of 2005). If you were covered by a retirement plan, you may be able to take an IRA deduction if your 2005 modified AGI is less that \$50,000 £80,000 it married filing jointly or qualifying widoxtery.

EIC phaseout amount increased for joint filers. The maximum amount of earned income that rout filers can have and still take the EIC will be \$2,000 more than that for other filess Blective salary deferrals. The maximum amounting you can defer under all plans is generally hunted to \$14,000 \$17,000 for section 403 for plans it you quality for the 15-year rule. The catch-up contribution limit is increased to \$4,000 \$32,000 for \$MPLE plans.

These rules apply to all U.S. cutzens, regardless of where they five, and resident alterns

## Requirements Filing

# Do You Have To File?

who evented the little is and that states when.
These rules also apply to rounsedoen always and deal states of the states who were married to a choice of the states of 2004 and who have checked to be taked as rest, and who have checked to be taked as rest, and who have checked to be taked as rest, and who have checked to be taked as rest, then a states of the contribution of the states and dust-states almost have a fiftee out filling to be a first may have to file form 194PAR or from 104DAREZ Specific mine apply to defenue the URONREZ Specific mine apply to determine the dust of section and cather see Pub. 519 for deaths, including the rules for students and scholars who are alreas. Use Chart A, B, or C to see if you must the aroun. Us currons who lived in or had morning from a US possession should see Path 570. Readens of Punto Reo, an use Talefax ropin 001 (see page 8) to see it they must the

If you are a L. S. cutzen or readent, you may quality the an automature extension of time to fife without filing form at extension by phone. You quality it, on the due date of your resting, you meet one of the following conditions.

An autonistic 4-month exten-sion to file does not extend the fine to pay your tax. See Form

Even if you do not otherwise the file one to got a refund of any foleral mome tax withheld. You should also the if you are eighthe for the earned mome castuli, the additional orbid is and other if one are eighthe for the remain mome action, the additional orbid is a certain, or the health soverage tax orbid.

Have you tried IRS c-file? It's the Listest way to get your refund and it's free it you are eligible. Visit wawtrzgov for details

Not later than April 15, 2005. If you file after this date, you may have to pay untocer and penalties. See page 50

When Should You

File?

Exception for children under age 14. It over are planning to file a tax extern for your child who was under age 14 at the end of 2014 and extrain other conditions, apply, you can elect to include your child's income to your return flux your mist use Form 88.14 to do so. If you make this election set 14 or do so. If you make this election. For details, the Telefax tope 553 (see page 8) of see Form 8814.

A child born on January 1, 1991, is considered to be ago 14 at the end of 2004. Do not use form 8814 for such a child

Chart A—For Most People

IF your filling state

Smale

See the back cover of this beoklet for filing instructions and addresses. For details on using a private delivery service to mail your return to payment, see page 15

THEN fits a return if your gross income" was at least ...

# Where Do You File?

You can get sin automatic 4-mouth exten-sion it, no letter than April 15, 2005, you either file for an extension by phone or you file iven 4868. For deaths, including how to file by phone, see Form 4868.

This extension gives you an extra 2 months to file and pay the last, but interest will be charged from the original due date of the return ou any utpaid fax. You must altach a structure it your return showing that you meet the requirements.

File

What If You Cannot

on Time?

You are in military or navel sowice on duty outside the United States, and Puerro Rico.

You live ourside the United States and Puerto. Rico and your man place of busi-ness or post of daty is outside the United States and Puerto Rico.

,	AND	under est		arately see sage 171 ans age	Lace page 173 under the	s a spur luepticule state to
	AND at the end of 2004 you were".	under 6% (S or older	under 65 (both spouses 65 or older one spouses 65 or older both spouses	ge.	under the 65 or older	

Married tilring Married filing

" If you were been on lanuary 1, 1946, you are considered to be age 6,5 at the end of 2,000 65 or older

child see page 175

Head of Inuselin

\*\* Gross income means all means gua received in the turn of money, goods, property, and services that is not except from that are building any income from sources outside the United States seven if sour may exclude part as all of it. For not notify, so each as surjet benefits infless wout are instituted fifting a senating return and you lived with vour spouse at any rains in 2001.

\*\*\* If you do not fifty with your spouse at the end of 2004 to word the date your spouse deed and sour gross incoming was a least \$3,100, you most fift a return gettings of your way.

- 12

If any federal meone tax wollichd is shown on these forms, include the tax withheld on Form 1940, fine 63. If you interact you identitation and any state or best himser, as wollighted its shown on these forms, include the tax withheld on Schedule A, hat S, if you do not ekep to refine a and load general sets states.

Where To Report if Piling Form 1840

Rem and Box in Which it Should Appear Water, typs, wher competention but I Albeated type her 81

Porm

Form 1934, one 7 See Tip inswise or page 19 Form 1940, line or Form 23441 insert 12 Form 4KN one 22 Form 8KN one 3

TELL IN A the taken the guesswork out of meparing your return. You may also be eligible to use free online commercial to pepulation software to the your fectual moone. Except Men Visit wawn is governing for details

Where To Report Certain Items From 2004 Forms W-2, 1098, and 1099

# Chart B-For Children and Other Dependents (See the instructions for line 6c on page 18 to find out if someone can claim you as a dependent)

If your parent on sources else can chain you us a separent, use this data to see it was mad the a return to the status unserned more includes a realized, without with veging its manifolding. Earned meone architects "super ups, and hands, substitution and fellowing grant review, order to be its of with meaned under cared include "super ups, and hands substitution and a review order in the fell of with meaned and cared include

If your grows income was Cliffer of more, you awally cannot be channed as a dependent unless you were ras under see 19 of the end of 2004 and a sindeal Fee details see Path 501.

Single dependents. Were yew either 150 65 mouths or blind?

- No. You must file a return of name of the following apply
  - . Your unearned income way was \$2.19 · Your earned income was over \$4.8%
- Your grieve income was tiver than its furger of
   \$82.9, 00
- Your control incore out is \$4 etc. plus \$250.

  Ver. You must fit a return it only in the following opply

   Your incortact moving is no over \$2,500, \$420 of 65 or older and blind.

  - Some earnerd mesome was over \$6,050 \\$7,250 is 65 or other and blinds
     Your grow income was name than
    - The larger of. · \$KiH3, OT
- . Lott catted incons (up to Mission plus \$2%

\$1,200 \$2,200 if 65 in other and blinds

Трв апъчит

- Marrard dependents. Were you either age 65 3s older or band? No. You make file a return if any of the following apply
- · Loui grow the the was it least \$5 and your spirit as a separate retirm and itemates definering Lour diseased member was over Sixua · Your earthed income was not \$2,85

Net the incontinue for Poem Posts, time 22 or page 22 or line 40, on page 30 bits for the tradition of selection (40). [1]

fewmi 1746, line 21, but first see the instructions on Fermi 1948.

Schedule A. Isre | "

See the maturations for Pixto 1641. Sinc 20, or place 2011

Fig. 140 Sie 21 Schedule Circ C12 by professional gambles.

Partn NBK<sup>1</sup> Jine 9

Employer contributions to a health sustrict account the 12, oxle W.

Gambling wirnings that I

Zepetalent care function show 10).
Adoption benefits show 12, evely 7).
Europhysic contributione to an Archer MSA show 12, code Ry.

Frem Edo, inc. 21 but inc. see the marineums or Ferri Lendon

See the instructions in Form (insert) See Pub. §25 Fram 6781, line 3

Sec Put 544

Acquestion is abundament of scored property

1049-A

Stocks, bands, etc., box 2). Bartenig (box 3). Aggregate profit or doks) (box 1).

Canceled debt thou 21

10004

1000-ENV

Qualified further and related expenses

Refuted of overpaid interest that 31

Student loan interest (box 1)

H-8601

1000 I

Mortgage (Derest (box 1) People chat 2)

8601

Form 1940 line 92.

See the international form 1940, line whose page 25.

Facilities line 19, 30, of required, Schedule 19, 80, 13.

See the institutions for Schedule 19, 800, Repair 30, page.

Total ordinas, dividenda (h.n. 14) Qualifica dividenda (h.n. 16) Total capital vani finisholismi, hvi 23) Unecaptured seetum 1250 pair (hxi 26)

Section 1202 pain they 201

See Exclusion of Ciair et Qualified Statel Borness (QSE) Stake in the protections for Scholede is rightly. See the de-institutions for Schooline D, but it, say page 15-7 see the institutions for seven judit for 2a, so pier 20 schooline is, the 22 schooline is the 2a, so pier 20 schooline is, the 22 schooline is the 2a, so pier 2b schooline is, the 22 schooline is the 2a, so keepenlies is the 2a.

Collectibles 28% reprintees 22.
Nontainable mandanteed dambinities from 3/1 timestiment expenses rebox 5/1 forestiment expenses rebox 5/1.
Everigit tax paid frox no.

form 1540 line to But if you repaid are the myhovinetic compensation in 2544, see the myhovinete for his 19 m page 24.

See the instructions to Ferm Fig. Bite 10, that hearn on page 20%

State or level mount has refriedly, credits or offsets have 2)

Taxable grants they or

Chemployuent compensation box 1+

D-650}

See the linking on Streets F in Pith 2250

- Your grows income was paste that the farger of
   \$8(4), or · Your earned in wire up to Start plus \$25.
- Yes, You must file a return of any of the following apply:
   You missined moons: was over \$1.50.5270 of 65 or oblift and blump. · Your entry director was over \$5,880,56,75, if 65 or order and bland,
- Lour grew snows at least \$5 and your spouse files a separate return and stenday deductions. • 1 अपने द्वापत स्थापता स्थापता का मान्या ।
  - The larger of · Skir or
- Sycology NX of 65 m select and thind-. Your carned invente on to Selvete plus \$25c.

Тыя априля:

# Chart C-Other Situations When You Must File

You signst the a winn, if any of the foot conditions belong apply for 20,4

- Uncollected social security and Medicare of PMT a tax on nps you reperted to your employer or on at repliene its staurance. You we my yeard over such to

   Social econo and Nedicine ian outtpe, yield the reports your captiment
  - · Atternative minimum ax
- Additional sands quadract flam, including annealment analysis and every factorised account their way are flore a return only because from the first you can five form \$329 by the.) . Recapium area we the instructions for lin 43, 10 page 35 and but 62, 10 page 411 as
  - You received any advance catach to our cream-EIC payments from your employer. These payments are shown in form W. I han 9.
- 4. You had super of \$100.25 or more from a chined or qualified chutch-controlled arguinzhon that as exempt from employeer social security and Medicine cases. You had no wathings it was well-emphysiners of a least \$400.

the Contact will or from all a copy the courbs in deduction about

If me term relates to an activity for which you are required to file with allowable to the activity and dot withouters form toward.

HCTC advance payments then by Agriculture privincité (N. 7)

11290-11

Form 1985 Innex 1 and 6

- 14 -

- 13

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instructions for

Line

Fring 1040--Line 1

Form 1040

7. 2	Innerse, include the second of	See the instructions for Form that, thre Ma, a page 199 from 190 from the mattach has been fisted, fine Ma, on page 190 see the mattach has been fisted, fine Ma, on page 190 from the first fitted in the first fitted for the first fitted from the fitted fitted fitted from the fitted fitted fitted from the fitted fitt
	Investment expenses, for Silvergo in paid, but it	Schedule A, first 27. Feet of 1940, but at a Schedule A, line 8.
7.1.× 1	congretin one and recentared death winding	See Pub 50,2 and the Tremuchons for Form 8853
Jan-Mist	Reds (Na) K waltes (Na)	See the lustructions to Schedisk E." Schedusk E. has 4 struber conf. from one reveilties, see Pure Sala."
	Other tak tak hear i Noremprojek ostigetshion hear	Postin Ca., the 23% Notes to the contempowed, see the institute was deferred to the institute was one form 10% ALSC.
	Other heaves 5 c, 8, 2 1 13 4555 ,4	see the institutions on Estin (Pry-MISC
110-7	Organal issue documers, bea 2.  Culti-men are mirrors, bea 2.  Early a other as in perm. New 3.  Organia issue, docume or N. Iresony, othershow, bea 6.	Nec de instructions en form (posed)[5] Fega 1 de line 33 Sec 2se instructions on Form (posed)]
	forestinent expenses his 7.	Schedule 4, htm 22
A Company	Parorage dyshaph ind other ason bunds from a cycleator hores 1, 2, 3, and 5 Credits hores hor of 85. Paroris VV, advocent box 9.	Schedule C. C-EZ, or Form 1855, but first see the instructions on Form 1904/ATR Form 1904, State sold sold sold sold. State SA State
O-root	Quabfied education program positions	See the instructions in Form 1640 line 21, on page 24
	Ensemblings from Reasons amounts, etc. Postable and produces and Vapela gain box 3	See the instructions for fixing teals, lines 15st and 15h, on page 22. See the instructions for Form 1540, lines fee and 16h, that begin on page 2, the instructions on Form 1000-4R.
1 P. 1	Circles proceeds from real estate transactions (by 2). Buyer's pair of real estate fax (box 5).	From 4797. Form CASE, or Schedule, P. Bur if the property was your horize, see the freshments for Schedule D. to find out it you thus report the sales or evidance reclaime. See the interoclasms for Schedule, A, bix 6, our page A, 89.
1009 SA	Pastribusinis from health savings accounts IINAs Fishbusine (10): V\$5.85***	Fvru 8889, Inc 12a Fvru 8889, Inc 12a

# Private Delivery Services

Ver can use certain private delivery services designated by the IRS to meet the "tunel for tax returns and payments. Those private delivery services include only the following services include only the following to Xivi Day 10°30 am. Day Service, DHI Xivi Day 10°30 am. DIII. Next Day 12 vc. pm., DHI Low Liby 3°60 pm, and DHI 2nd Day Service.

Federal Express (FedEx) FedEx Proving Vocangit, FedEx Just, FedEx Incardational Priority, and FedEx International Frest Council Parts Service (UPs), FeBS Nev Day Air, UPs Neat Day Air, UPs Neat Day Air, UPs Neat Day Air, Sever Illibs And Day Air, Ps Neat Day Air, New Just, Air, Ps Neat Day Air, New Just, and Ups Northwide Express, Plas, and Ups Woolthwide Express.

The private delivery service can tell you how to get written proof of the mailing date.

Prvate delivery services cuntor deliver items to P.O. Poxes. Extracts You must use the U.S. Poxtal Newtone to mail any item to an IRS P.O. how address.

## Presidential Election Campaign Fund

Foreign Address

This fund helps pay for Proudential elec-inic campagine. The fund critice-cardi-dizes' dependence ou large countributions from individuals and givings and places candidates on an equal linaural fortung in the general clientin. However, we will \$10 to 90 to this fund, check the "Yes" buy If you are fung a join return, your spouse may also there \$3 go to the fund. If you check "Yes, your ras or refund will not change. Earler the information in the following or-der. City, province or state, and country follow the country's practice for entering the postal code. Do not abbreviate the country name.

a Taxpayer

Death of See page 58.

Using your peel-off name and address label on the back of this booklew will speed the processing of your return. It also prevents common errors that can delay refunds or result in university and use Pur the label or your return after you have finished it. Gross out any incorrect information and purit the correct information and purit the correct information and missing items, such as your spartnershimmed.

Use the Peel-Off Label Name and Address

## Filing Status

Social Security Number (SSN)

Check only the filing status that applies to you. The ones that will retually give you the lowest tax are listed last.

• Married filing separately An incorrect of missing SNN may increase over the average your tear or reduce; you refund. To apply for an SNS, fill in Form SNS, and return to the Social Security Administration (SNA). You can got home NNS-5 online at www.secusing.com; from your local www.secusing.com; you found the SNA of life, or by calling the SNA at 1-804-722-173. It usually takes about 2 weeks to get an SNS.

If the address on your peel-oil label is not your current address, cover our your old address and print your new address If you plan to move after (fing your return, use Form 8822 to notify the IRS of your new address.

Name Change

Address Change

· Head of household · Single.

qualifying Murried filing jointly or q widow(er) with dependent child

Check that your \$5N on your Forms W.2 and 1000 agrees with your social security earl. If not, see page 58 for more details.

More than oue filing status can apply to you. Cheose the oue that will give you the lowest tax.

#### Line 1

IRS Individual Taxpayer Identification Numbers

If you changed your name because of nucrouse, drover, etc. be sure to report the change to your local social Security Adminstration of force beton filling your return and sesuing relinds it also safegards your return and sesuing relinds it also safegards your roune and sesuing relinds it also safegards your roune assets for sure details. If you received a pred-fol fabel, cross out your roune and print your received a pred-fol fabel, cross out your roune and print your received a pred-fol fabel, cross out your roune.

(ITINs) for Aliens

You can check the box on line 1 if any of the following was true on December 31, 2004 Single

If you are a nonrestent or resident alternative do not have and are not elegible to get at SSN, you must apply for an ITIN and to death without to be so, see Form W-7 and its untrestons. It usually takes about 4-6 weeks to get an ITIN

You were never married.

If you already have an ITIN, enter it wherever your SSN is requested on your tax return.

Note. An I'llN is for fay use only. It does not entitle your to social security benefits or change your employment or immigration status under U.S. law.

| Fig. | 100 miles 
Print or type the intomistion in the spaces provided. If you are married litting a separate reaction, cuter your histoland's or wife's name on line? instead of below your manie.

What if You Do Not Have a Label?

You were legally separated, according to your start law, under a decree of diversee or separate manietance.
 You were widowed betwee
 Johanny 1, 20%, and did not returny in 20% and did not returny in 20% and the sea of dependent child, you may be able to use the qualitying wirkower filing sixtus. See the utstructions for time S on page 17.

If your spearse is a nonresident ulien and you file a joint or separate return, your spouse must have either an SSN or an ITI'N Nonresident Alien Spouse

Enter your box number only if your post office does not deliver mail to your home

P.O. Box

Need more information or forms? See page 7.

#### 15

## Line 2

## Married Filling Jointly

You can clicck the box on line 2 if any of the following apply

You were married as of December 31, 2004, even if you did not live with your speuse at the end of 2004

Your spouse died in 2904 and you did not remain in 2004

You ware married as of December 31, 2004, and your spanse died or 2005 before tiling a 2004 return

A husband and write can file a jount re-turn even in outbouch durincum or it they did not live logether all year fliweren, both persons must sign the return. If you flie a joint return for 2004, you cannot, siter the due date for filing train return, amend it to title as married filing separately.

Joint and several tax liability. If you file a four team, both you and your spause are generally responsible for the tax and any interest or penalties the on the reum. This means that I not spouse does not pay the fax due, the other may have to However, see Interem Spouse Relief on page 57.

Nonresident alterns and rhual-status ulters. You may be able to file a joint return. See Pub. 519 for details.

### Line 3

# Married Filing Separately

If you are married and file a exparate croum, over will result pay uncer that that if you have our will result pay uncer can than if you have another filing stains that you quality for Abo, if you file a separate renum, you amount a do the student barn me as deduction, they, the builson and fees deduction, the education credits, or the carned uncome credit. You also cannot take this earthard deduction from if your synus entities the education of your synus entities.

Generally, you report only your own uscome, exemptions, deductions, and credits. Different rules apply to people in community property states. See page 10

TIP To the state to file as head to file as head to file for the state of the state

## Line 4

## Head of Household

This filting status is for unmarred individuals who provide a house for certain other persons. Isome nurmed persons who live opart may also quality See this page) You can check the hox on time 4 only it is of

December 31, 2004, you were unmarried or legally separated raccording to your state barb todder a decree of divorce or separate institution of other 1 or 2 below applies to you.

You paid over half the cost of keeping up a boune that was the main frome for all of 2004 of your parent whom you can chain as a dependion. Your parent did not have to live with you in your home.

2 You paid over half the cost of keeping up a home in which you fixed and in which one of the following also fixed for more than half of the year (it half or less, see the

a. Your unmarried child, adopted child, effortichthit, great grandfold, etc., or superhild 1 fdoes not marter what age the child was. This child does not have to be your dependent. If the child is not your dependent, effort the child's name in the space provided in hine 4. If you do not enter the child's name in the process, your return, it will take us longer to process, your return. t reception on this page).

h Your married child, adopted child, etc., or stepchild. His grandforthle, etc., or stepchild. This child must be your dependent under them Bur it your man tot child's other particular to the Children who per as dependent under the rules to tending to the particular to the rules to the particular who Dal Not Live With You Dae to Dysone et Separation on page 18 this child does not where to be your dependent. In this case, caner the child's manne on line 4. If you do not enter the name on line 4. If you do not enter the name on this table to thought to the page 10 process your return.

c. Your foster child, who must be your dependent.

d. Any other relative you can claim as a dependent For the delimition of a relative, see Pub 5(c).

Year sames file as head of household if your child, paren, or relative described above is your dependent under the roles on Vulliple Support Agreement in Pub. 501.

Married persons who the apart. Even it wou were not divorced or legally separated in 1904, you may be able to file as bead of household. You can check the boy on fine 4 it all of the following apply:

You must have lived apart from your speace for the last 6 months of 120H. Tem-petary desence for special circumstance, safet as for business, medical care, school, or mittary service, count as time freed in the horne.

. You file a separate terum from your

 Your bome was the main home of your child, alopted child, stepchild, or tos-You paid over half the cost of keeping up your home for 2004

- 17

her child for more than half of 2004 (of half or less, see the Freeprina helisw)

Form Posti Tings 2 Through 5

E-nn 1040 - Lines 65 and 6c

You claim this child as your depar-don or the child's alter parent claims him or her under the rubs for Children Wito Did Norf Ive With You Pine to Privace or Sep-aration on page 18. If this child is not your adopted the Sexton operate the rubs' in mone on line 4. It you do not enter the name, it well take us longer to procose your return.

You usually can deduct \$3,100 or for each evenption you can take

Exemptions

keeping up a frome. To find out what is melitided in the cost of keeping up a fruite, see Pair 501.

If you used postments you received under Temporary Assistance for Noedy Emitties (TANE) or other public assistance programs to pay part of the cost of keeping up your house, you cannot count them as movey you pod However, you must meeting them in the total cost of keeping up your home to figure if you paid voer last of the cost.

Dependent. To find out if someone is your dependent, see the instructions for line 6c on page 18 Exception. You can count temporary absences for school, seachton, medical care, or mile tary service, as time lived in the home. If the prason for when you ekey up a home was bonn or died in 2004, you may still file as head of household as long as the home was that person's main home for the part of the years the or site was affice.

## Line 5

## Qualifying Widow(er) With Dependent Child

You can check the box on line 5 and use joint roturn for rates for 2004 if all of the following apply

Relationship test. The peacon must be en-ther your relative or laber lived in your home all year as a mauber of your house-hold. If the person is not your relative, the relationship must not you'ste leteal law.

Your spouse dod in 2002 or 2003 and

you did not renamy in 2004

• You have a child, adopted child, stepchild, or foster child whom you claim as a dependent

This child lived in your bonie for all of 2004. Feinpursty absences for special cir-cumstances, such as for school, vication, incideal care, or military service, event as time lived in the hone.

 You paid ever half the cost of keeping up year borne

You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so

Income test. The person is gross income must be less hans \$3,100 but your duid's gross income can be \$3,100 to more in heavy how as, either (a) under age 10 at the end of 20,54, ive to under age 24 at the end of 30,54 and a southern

If your spunse died in 20(4, you cannot file as qualifying widow'er) with degendant child. Instead, see the instructions for line 2 on this page.

Need more information or forms? See page 7,

Support test. You must have provided over half of the provise cold support in 2054. But there are two exceptions to the test. One for children of divorced or separately provided provided by two or more actoryers.



For more details about the texts, including any exceptions that apply, see Pah 501

of the

Check the box on line 6h if either

Line 6b

Spouse

1 Your filmg status is married filmg

You must enter each degendent a sex tal ec-turing number(SN). Because the name and SNA entered space with the dependent a cocal scenny aced. Otherwise, at the time-we process your return, we may disable to exemption claimed for the dependent and reduce or dasaltow my other tas bene-nated dependent. If the name or SNA on the dependent if the name or SNA on the cities is also been assuring card is not cor-rect, call the SNA also seems to a support to a state of the same of SNA on the dependent's social vesting card is not cor-rect, call the SNA also seems to an a support of the SNA and SNA and SNA and support of the same to a support of the same of SNA on the dependent's social vesting the same of SNA on the same and support of the same of SNA on the dependent's social vesting the same of SNA on the same support of the same of SNA on the dependent's social vesting the same of SNA on the same support of the same of SNA on the same support of the same of SNA on the same support of the same of SNA on the same support of the same of SNA on the same support of the same of SNA on the same support of the same of SNA on the same support of the same of SNA on the same support of the same of SNA on the same support of the same of SNA on the same support of the same of SNA on the same support of the same of SNA on the same support of the same of SNA on the same support of the same of SNA on the same support of the same of SNA on the same support of the same support of the same of SNA on the same support of the same of SNA on the same support of the same of SNA on the same support of the same of SNA on the same support of the same support of the same of SNA on the same support of the sa Line 6c, Column (2)

You were married as of December 31,.
 You were married as of December 31,.
 You filling status is married fulling separately or head of household, and help of the following 4pply.

A Your spouse had no movine and is not filing a return.
b. Your spouse cannot be claimed as a

dependent on another person's return



If your filing status is fread of household and you cheef the box on him e bi, after the name of your prouse on the daired huntant to lime 64 Afor, evita your spouse's extail security minder in the space provided at the top of your return.

If you alwaye degree or separation agreement was into older 1942, you can also be earning east from the decree or agreement noticed of Form 8332. To be able to do this, the decree or agreement mass state all tree of the following

1. You can claim die child as your de-pendent without regard to any condition (such as payment of support) 2. The other parent will not claim the child as a dependent

Adoption taxpaser identification numbers (ATIVs), It you'lave a dependent who was placed with you by an authorized place nearlies are to the another to the sort base SN, you must get an ATIN for the depasted from the IKS. An authorized depasted from the IKS, An authorized placement energy in tudes any person asthorized by state Law to place children for legal adoption. See Form W.7A for details

You can take an examption for each of your deporters. The following is a brief description of the five tests that must be not for a person to quality as your dependent I you have more than but dependently stick a statement to your return with the required into misting.

Dependents

Line 6c

Anach all of the following pages from the decree or agreement

 The pages that melude all of the mformation identified in (1) through (3) above Cover page finelude the wher parent's

Signature page with the other parent's coulder and date of appearent

5. The years for which the claim is ro-

Line 6c, Column (4)

Check the box in this column if your dependents a qualifying end for the ends tax credit defined below). If you have a qualifying child, you may be shie to take the child tax credit out may be and to take the child tax credit out in 85 had the additional child fax credit on time 67.

Joint return lest. If the person is married, the eye see countries a joint return. But the person can file a joint return if therefurn is filed only as a claim for returnd and no tax lichtlity would exist lor other speaker it this just it follows.

You must alreb the required information even if you filed it with your return in an earther year.

Qualifying child for child tax eredit, qualifying child for purposes of the ch isy credit is a child who

Exception. You de not have to attach Form 3332 or sunifar statement it your dissorce

Unizen or resident test. The person must be a U. Settleen of resident alten, or a roadent of Ganda er Mexico. There is an exaption for erraina adopted children. To find our who is a resident alten, use Tell'Extropic 881 (see page 8) or see. Pile 519.

3. Is your (a) von daughter, adopted think, seepwhild, or a descritant of any of them (100 example, your grantfold), (b) robber, sixter seepwhild), or the construction of described of any of them (100 example, your mose or neighber), when you cived for as you would your one child, or (c) foster child (any child place) with you by an as-2. Was under age 17 at the ead of 2004.

therized placenest agency when you cared for as you would your own child),

4 Is a U.S. curren or resident altern



An adepted child in always treated as your own child an adopted child inclines a child placed with you by an adhorized a place in an energy for legal adoption even if the adoption is not final an another action that contract agency includes any person or adhorized by state law to place child due for legal adoption. The above requirements are not the same as the requirements to be a qualitying child for the carned mone etecht.

# Children Who Did Not Live With You Due to Divorce or Separation

If you are channing a child who did not twe with you under the table explained in Pub. 501 for children of diversed of separated parents, attach from 8332 or similar statement to your return. But see the f respring how below.

tent can get an 3NN, see page 16 th your dependent will not be seen an universe by April 15.

2005. see What II You Cannot life on Tanto's cupage 12.

If your dependant child was born and died in 2004 and you do not have an SNN for the child you can attach a copy of the child's buth certainede ustread and enter 10 lod" in column (2)

Is elamied as your dependent on line 6c.

Other Dependent Children

Include the total number of children who do did not live usity with forcessors offer than disvice or separation on the line labeled. Tappendone on 6c not numeral above lictude dependent children who lived in C analis or Mexico during 24+4.

## Foreign-Source Income

You must report unextunal mounts with as mitters! Avidadids, and perments, from sources jurisde the futed States unless as must be has or a fast teart. You must also report among income, sum as wagest and trys, from source, sum as wagest and trys, from source, such as the futed.

If you worked abroad, you may be able to exclude part or all of your corned involve. For dotads, see Pub, 54 and Ferm 2555 of 2555-F2

income earned in your plan. Bowever, if you were the beneficiary of a Canadian reg-seed returned plan, see Foru 8891 to find out if you can elect to defer tax on the undistributed means. Foreign retirement plans, it was wore a beneficiary of a foreign returnment plan, you may have to report the undistributed

Report distributions from foreign pen-sion plans on lines 16a and 16b

# Community Property States

• Scholaship and tellorstup grains not reported in form W. 2. Nov. enter 3CHT and the amount on the divided line next to line 7. However, if you were a degree candidate, include on hine 7 bony the amounts you used for expenses other than tuiton and corner-related expenses. For example, amounts used for revent, hourst, and travel must be reported on line 7. Community property clases are Arrena, Californa, Idahe, Louisena, Nevada, New Merror, Texas, Washington, and Weston, and You and your expense, friend in a committy property state, you must usually follow state has do dedermine what is committing income and what is seprested to come. For defaults, see Pub. 5559.

### Rounding Off to Whole Dollars

You may round off cents to whole doliazo or your rount and stodialize. If you do round to whole dollars, you must round all amounts. To round, drop amounts item 50, to 99 cents and increase amounts from 50, to 99 cents to do the met 4-life Per example, \$7, 39 becomes \$1 and \$2,50 becomes \$3

If you have to add to a or more amounts to tigute the amount to enter on a line, include cents when adding the investity and nound off only the total

#### Line 7

# Wages, Salaries, Tips, etc.

Enter increased of your wages, salaries, tips, are for 11 a jour return, also include, your effects, a jour return, also include by many upeases, uncoure byte noisy people the amount to enter on this has should be above un bermass W.2 by a libit field-lowing types of incrome unional also be included in the cival on fare.

Wages received as a household em-ployed for which you did not receive a form W-2 hor use your employer paid you

• Deschility penasions shown on Form 199-Me two thace per scholed the municipal control of the penasions received after you reach that up and order exported to go and order exported symmens shown on Event 199-Me and payment from an IRAY, are reported on lines 16st and 16b Payments from an IRAY and 16st and 16b Interest 15st and 15b. The income you did not report to your employer. Also include allocated upsolone to your fevtures W. Juntesyou can prove that you recreted less. Allocated the should be down in tempts W. J. box 8. Bey see that Allocated can continue to bey 1. See [Full 531 for more death. less than \$1.400 in 2004. Also, enter TIME and the amount not reported on form W-2 on the dotted line next to lane 7.

• Corrective destributions from a retire-ment plan shawn on UroAR of ex-cess solary deterrals, and excess countibutions spin, examings. But do not unduck destributions into an IRA\* on line 7, linesed report dominions from an IRA\* on line 7 and 15a and 15a.

You may ove social security and Medicare (as on unreported or allocated type. See the instructious for line 58 on

\* Thus recludes a Right NEP, or NAPLE IRA

# Were You a Statutory Employee?

Dependent care benefits, which should be shown in bearasty W-2, box 19 But first complete Form 2441 to see it you may exclude part or all of the benefits.

It you were, the "Santray employee" box in Form W. 2, box 15, ediedlike beekkel Santray employees unclude full-time lite insurance salespeople, certain agent or commission drivers and reacting salespe-ople, and certain humesovicas. If you have related humesovicas if you have challed amount shown in Your W.2, but, I, m Schedule C of C EZ Jung will your experion

Proplover-provided adoption henefits, which should be shown in Frants) W.2.
 with code T But see the Instruc-tions for Perm K339 to fluid out it you can exclude part of all 3d die benefits. You may also be able to exclude amounts if you adopted a shift with spexial needs and the adoption became final in 2054.

# Missing or Incorrect Form W-2?

Vaur employer is required to provide or sent Form W-2 to you had been than Lantany 91, 2005. If you do not receive it by early February, use TeleTax topic 154 (see page 5) for find our bast to de Even if you do not get a Form W-2, you must still report you examing on line 7. It you love your Form W-2 or it is morried, as I, you love gour Form W-2 or it is morried, as I, you

#### **Faxable Interest** Line 8a

Each payer should send you a Form 1009-LNF or Form 100101. Earny your 1009-LNF or Form 10010-LNF or Form 10010-LNF or Form 10010-LNF or Form 10010-LNF or Shortwise B (the your most fill m and anoch Schodule B (the other souldmost listed at the beginning of the Schedule B mannetisms (see page B-1) applicability of the Schedule B mannetisms (see page B-1) applicab ply to you. • Excess sdary detertals. The amount deterted wholl be shown in sym. W.2. And the Reterment plats. Dev. 12, and the Reterment plats. Dev. 13 should be cheaced. If the total amount you to your eyear of rling pounly, deterted for 2004, under all plans was more than \$15,000 texcluding eachier confidences as evelous on the transition of the section for the state of the section dights place it you quantly for the 15 section the By \$71.

A higher limit may apply to participants in section 45% by defented compensation plans for the 3 years before retirement age. Contact, your plan administrator for more

Interact credited in 2004 on deposits that you could not withdraw because of the basistypics or modestry of the financial institution may nee hose to be included in your 2004 income by infatilities are Pair 850.

If you were age 50 or older at the end of 20th, you were age 50 or older at the end of a defected camping county have allowed an additional defected (author) county have so \$5.000 (\$1.500 for NNH) Epjano). This additional defected amount is not subsect to the overall finite on elective deferrable.

You cannot deduct the anount deterred. It is not included as income in Form W-2, box I

6

TIP [1994,INT] for U.S. sarings [1994,INT] for U.S. sarings annual areast that includes annuals see Pub. 550 Need more information or forms? See page 7.

enn 1040 - Eines Sh Through 10

## Line 8b

## Tax-Exempt Interest

If you recursed arty haveventh interest, such as both report in in fine 88 finehole any extemprenates divisionable from a match fund or other required more account. Any or of weight interest earned on your IRA or Covercell others or savings account.

### Line 9a

## Ordinary Dividends

Each payer should scard you a Form 109-01/N Therry your whall ordinary distribution of the shown in Francis 100-01/N. Not. La. But you man effill in and alred's chedule in the rotal to sory 83 (vit or you received as a meanine overlancy divinends that actually belong to sumsorine overlancy divinends that actually belong to sumsorine close.

## Nondividend Distributions

Soure distributions are a return of your cost for other Pases. I hey will have be acted until you recovery your cost (as other basis). You must reduce your cost (or other basis) by these distributions After you get basis, also your cost car other basis, you get basis, also flosse distributions. A ser spiril a gains on Schedie D, For deaths, see Path. § 590



Dividends on usurance policies are a paral return of the preturn was you paid. Do not repert them is dividends. Indiate them in monte only if they exceed the total of all net premiums you paid for the sontail.

### Line 9b

## **Qualified Dividends**

hare your total qualitied dividends on him. My challed dividents are eligible for a lower tax are than other voltamy meouse. Generally, these dividends care blown in Founist (1902-DN; besy 18 See Pigh 550; for the defention of qualified dividents if you received dividends not reported on from 1003-DJV.

Exception, Some dividents may be re-perted as qualitied dividents in box. Ib of Form 1003-DIV but are not qualified divi-dents. These include:

Dividends you secenced as a numinee See the Instructions For Schedule B

Dividends you received oit any share of soot haryou held these shared flags, damp the 121-day period that began 60 days before the evolutioned rate. The evidend date is the first date following the extracted date is the first date following the extraction of a dividend on which the

pure) see of a stock to not enritled to re-cover he were distolated payment. When counting the number of days you held the stock, include the day you days-eed of the stock had not due day you sequired it. See the examples below Also, when counting the tumber of days you held the stock, you cannot soont certain days during which your itsk of hes was dumarfied See Floring to have we dumarfied See

Dividents arrayius/ble to periods on-blang invest learned with a blank you exceeded on any share of preferred code held for less dain? Held, held, period that dien? Held, period that he was a blank of the share of the extended date. When commung the unable of days you held to carrie the extended date. When commung the number of days you had your risk of lose was disministed. See Pais, 850 as more details Perivered dividends attributable to period manifold. See Pais 1851 are an abject to the of-day holding period after dividends out any share of society to the event that you are under an obligation that clearing a devia that seeper to provide the age when they you are under an obligation that clearing a devia step to make related paynomis. So the step to make related paynomis.

Enyments in heu of dividends, but only it you know or have reason to know that the payments are not qualified divi-dends.

Kample I. You beaght 5.073 shares of XYZ Cryp, and a country and country of the or Infely. 2.9.4 XYZ Cryp, good a cosh dividend of 10 ceans per share. The ex-dividend for easy high 9, 2004. Your From 1090-11V from XYZ Cryp, choose \$550 in the VL 1, cochange days for the NA 1000-100 for the SA 1000-100 for the NA 1000-100 for the NA 1000-100 for the SA 1000-100 for the NA 1000-100 for

Example 2. Assume the same Lastesian Example 1 tever that you hought the short on July 5. 2034 (totally below the ex-divi-bend dated, and you sold the stock out Sep-renber 9. 2014. You held the stock for 63 dass (from July 9. 2018. Itmosph Seyen-ber 9. 2014). The 5500 of qualitied dry-denks below in Ferri (1984.). Next Jily are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 9, 2004, through September 7, 2004).

Frample 3. You bought 10.18.0 shares of ABC Winten Fred Conturner score, on July 1, 2343. ABC Muntal Frind Conturner score, on July 1, 2343. ABC Muntal Frind Frada saw dividend of 10 ceasus a share. The ext dividend date was July 0, 2014. The ABC Muntal Frind advises you that the portron of the dividend epiphic to Remanda equalificated friend from the dividends equals 2 cents per share find frividends equals 2 cents per share.

Your Feets (2014) Them ABC Mittual Funds have soled ordinary strendards of \$1,000 and qualified dividends of \$2per flowers out width the 1000 sharer en Aquest 4, 704 You base in qualified the denist from ABC Mittual Fund because you held the ABC Mittual Fund stock for less than et days.



# Br war vow use the Qualified Fig. Divelories and Capital Gain Tay Worksheet on the Salerdule D 1 as Worksheet, a hirdwest spilors, to figure your tas Your Last new Yorks of Egure your tas Your Last new Yorks See the mortunes for the 43 phies See the Introductions for the 43 that begin on page 33 for details

## Taxable Refunds, Credits, Line 10

10

Offsets of State and Local

#### None of your refund is taxable it in the year you paid the tax, you did not itemize deductions Income Taxes •

If you recoved a reland credit, or offset of size or behavioral traces in 2044, you may receive a Form 10940. If you show to apply but or all of the reland to your 2004 estimated sais or local memore last the anuman applied to tended as received in 2003, and you returned so a say you paid in 2003, and you returned as cerviced in 2003, and you returned declerolistics (2003, use the worksheer on page 21 to wer If any of your refunds is tasklie.

Exception See Recurence in Pub 525 m-stead of using the worksheet on page 21 if any of the tollowing apply.

• You received a refund in 2014 flat is for a tax year other tran 2003.

You received a refund other than an uncome tax returd, such as a real psyrpery tax refund, an 2004 of an amount deducted or credit claimed in an earlier year

 Your 2003 taxable meetine was less than zero.
 You made your last payment of 2003 estimated state or local meetine tax in 2004. You owed attenuative mannant tax in

You could not deduct the full amount of credity you were catalied to in 2003 because the lotal credits exceeded the amount shown on your 2003 form 1040, line 43

You could be claimed as a dependent by semiconic eise in 2003

Also, see Lix benefit rule in Pub 525 instead of using the worksheet on page 21 if all of the following apply.

You had to use the Termost Deduc-tions Workshoot in the 2001 Schedule A instructions because your 2003 adjusted.

Veed more information or forms? See

utcome w.as over \$139,500±\$60,750 married filling separately).

You could not deduct all of the amount on the 2003 leanized Deductions.
 Worksheet, Inje 1

The amount on hine 8 of that 2003 worksheet would be more than the amount on hine 4 of that worksheet if the amount on hine 4 were reduced by 80% of the relund you received in 2004.

## Line 11

## Alimony Received

Enter amounts received as alimony or expa-rate manterance. You must let the person who made the payments know your social security minited. It you do not, you may have or yay a \$50 penalty. For more details, use TeleTx (opin 406 (see page 8) or see. No 594.

## Line 12

# Business Income or (Loss)

It you operated a business or practiced your probastion as a sole proprietor, report your morne and expenses on Schedule C or CAZ.

## Line 13

## Capital Gain or (Loss)

It you had a capital gaus or loss, including any capital gain distributions or a capital loss carryover from 2003, you must complete and attach Schedule D

Exception. You do not have to file Sched-ule D at both of the tollowing apply

 The only amounts you have to report on Schedule D are capital gain distributions from Form(s) 1090-DIV, hox 24, or substi- None of the Former 1099-DIV or substitute statements have an amount in box 2b (unrecaptured section 1250 gain). fute statements

| TIP | Under the tile School| Lie vary out to be Qual| fletd Dividents and Capital
| Grain Tax Wintschool out
| page 34 to figure your tax Year tax may be
| less if you use this workshool.

Keep for Your Reconts

# State and Local Income Tax Refund Worksheet-Line 10

Enter the meane tax retund from Formes) 1009-47 (or similar statement). But do not enter more than the annual on your 2003 Schedule A (Form 10A0), luce 5

Enter your total allowable fremined deductions from your 2003 Schedule A (Form 1950), time 28.

Note. If the titing status on your 2-6-3 Form [144] was married filling separately and your spouse mentioned deductions in 256-3, skip kings 3, 4, and 5, and enter the amount from line 2 nm line 6.

Enter the amount shown below for the filing status claimed on your 2003 Form 104.1 N. 750

· Surgle of married filing separately

Marred filing jointly or qual Sying widow(er)
 Head of household Shaw

Did you lift in line Ma on your 20 3 Form, 1940).

No. Farter 40.

No. Farter 40.

No. Farter 40.

No. Multiply the number in the box on line 36a of your 2005 form 1941 by 8950 if your 2005 thing status.

was married filmy jointly or separately or qualifying widewier), \$1,15% if your 2003 filing status was single or head of household

on line 5 less than the autount on line 2.3 Add bees 3 and 4 6. Is the amount

None of your returd is taxable ☐ Yes. Subract fine 5 from line 2 - v

7. Taxable part of your refund. Enter the smaller of line 1 or line 6 here and on Form 1 day

box 2c (section 1202 yain), or box 2d (col-lectibles (28%) gain)

Form 1040 - Unies 10 Through 13

If both of the above apply, enter your road capital gun distributions from his 2, or bound capital and check the box on that line If you need adding and distributions as a nontime fullation, they were paid to you have another feltong to southous elsely, responsibly belong to southous elsely, respot on line I3 only the amount that belongs to you Anach a state that showing the full amount you received and the amount you received as a normanee. See the Instructions for Schedule B for filting requirements for Forms 1009-DIV and 1006.

From 1940 Lines 14 Brough 16b

## Line 14

# Other Gains or (Losses)

If you sold or exchanged usees used in a brade or business, see the lineractions for Forn 4707

## Lines 15a and 15b IRA Distributions

15a and 15b mstructions an IRA includes a radiooal IRA, Rold IRA, supplified employes person 15EP IRA, and a savings incentive match plan for employees (NIPIE). IRA, Except as provided below, leave line 15a blank and enter the total distribution on time 15b. You should receive a Form 1000-R show-ing the arrount of any distribution from your individual retirement arrangement (JRA). Unless otherwise rough in the line

Exception 1. Farer the total distribution on line 15a if you rolled over part or all of the distribution from one:

 IRA to mother IRA of the same type ffor example, from one traditional IRA to another traditional IRA), or SEP or SIMPLE IRA to a traditional
IRA

Also, par 'Rollover' next to line 15b. If the losal deturbution was a rolled over in a qualified oillover, enter 40- oil line 15b. If the lotal detablition was not rolled over in a qualified rollover, omer the part not rolled over on line 15b tuniess. Freepront's applied of the part of rolled without 6b qualified oillover must be mode within 15b than 15b tunies defaults on rollovers, see Pah. 5th.

If you rolled over the distribution (a) in 2005, or (b) from an IRA into a qualified plan (other them an IRA), attach a statement explaining what you did

Exception 2. It any of the following apply, center the total distribution on line. I's and see Form SM46 and its instructions to figure the amount to enter on line. 15b.

I You received a distribution from an IKA (other than a Roth IKA) and you made newdeducable contributions to any of your radinonal or SEP (R.As for 20)4 or an entre year. If you made nondeductible countributions to those IRAs for 20/4, also see Pub. 500.

2. You received a distribution from a Roth IRA. But it either is a or its below applies, enter -0, on line 15h, you do not liave to see Form 8006 or its austructions.

a Distribution code T is shown in Porra 10042-R, hav 7, and you made a contribution fineliging a conversion to a Roth IRA for 1998 or 1990.

r-i

line

3. You converted part or all of a tradi-onal, SEP, or SIMPLE IRA is a Roth IRA nonal, SEI m 2004

4. You had a 2003 or 2004 RA contri-bution returned to you, with the related amonting or less, any hose, by the due date including extresiones of your tax return for that your

5. You made excess contributions to your IRA tot an earlier year and had them returned to you in 2004.

6. You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice vervs

Note. If you (o) your spouse if filing londy) received more than one denibu-hor figure that take busing of extention and enter the total of the taxable amounts on fine 15b. Fates the total attenut of those distributions on line 15a

arrount, you may repent that amount on the 16b. But you may be able to report a lower razable amount by using the General Rule or the Sunplified Method. You may have to pay an additional to it (a) you received an early distribution from your IRA and the total was not rolled over, or (b) you were born before July 1, 1993, and received less than the tutununun required histibution from you traditional. SEP, and SIMPLE 1864, See the incurrences for line 50 on page 39 for details.

## Pensions and Annuities Lines 16a and 16b

You should receive a Form 1090-R show-ing the anivum of your peasson and annury payments. See pages 23 and 24 for details on rollowers and lump-sum destributions. Do not urcluic the follow upg payments on lines. Ida and 16b. Instead, report there on line?

 Disability pensions received before you reach the minimum returnatings set by your employed

Corrective dusinguistics of excess sal-defends or excess contributions to re-

Atta h Formay 1009-R to Form 1020 if any federal income tax was withheld

## Fully Taxable Pensions and Annuities

If your penson or annury is fully tacable, enter a ton ther 10% do not make an entry of the 16x You payments are fully taxable frail you dit not countilute to the east of pay and not countilute to the east of by your person or annury, or (b) you go your parison or annury, or (b) you go your entire eost hack tax free before 2004.

Fifth taxable pensions and aniuntus also melude military retrement pay shown

on Form 1600-R bed detalls on multiary dischaling personns, see Pub 525. It you received a Form RRB-1000-R, see Pub 575 to find our how to report your Enter the trial pension or annuity payments you received in 2004 on line 16a. If your person for an intervent a sow the taxable amount, you must use the General Rule explained in 204 939 to figure the hazable par to enter on line 16b. But it your arone its starting date (defined below) was after July 1, 1986, we Simplified Method below of ind out it you must use that method to If your form 1099-R shows a taxable You can ask the IRS to figure the Lax-able part for you for a \$95 fee. For details, see Pub. 939 Partially Taxable Pensions and figure the taxable part

## Annuity Starting Date

Your annusy starting date is the later of the first day of the first perod for which you received a payment or the date the plan's obligations became fixed.

## Simplified Method

You must use the Shuphfied Method if en-ther of the following applies

1 Year annuny starting date (defined above) was after July 1, 1936, and you used they method tast year to figure the taxable pat).

2. Your annuty starting date was after November 18, 1959, and both of the following apply

a The payments are from a qualified employee annu-ity, or a lax-sheltered annuity

b On you annuty starting date, either you were under uge 75 or the number of years of guaranteed payments was bower than 5 see Pub 575 for the definition of guaranteed payments.

If you must use the Surphtited Method, complete the workbeat on passe 23 to fig-ure the Laxble part of your pension or an most. For more details on the Surphifical Method, see Edn 875 or the 221 for U.S. Civil Navice retreation benefits.

It you received U.S. Civil Serv.

Le treturement therefits and you chose the alternity amount to figure the reashle part of your amounty. Do not use the worksheet on page 23.

Need more information or forms? See page 7.

- 21

Need more information or forms? See page 7.

- 22

# Age (or Combined Ages) at Annuity Starting Date

of a reference use the rettere's sage on his or her annuty starting date. But it your annut it warfing take was after 1047 and the payments are by your file and that of your beneficiary, use your combined ages on the amounty starting date

If you are the beneficiary of an

Simplified Method Worksheet-Lines 16a and 16b

employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary stay she amount.

### Cost

You cost is generally your not investment in the plan, so the amonty stating date It does not include profits contributions. Your not investment should be shown in born 1998, k so 4k, to rithe first year received payments from the plan.

Linter on line. It's the fold distribution before income tax or other deductions were

Keep for Your Records

Before you begin: . If you are the penetrousy of a deceased employee or former employee who duck heline.

August 21, 1999, include any death benefit exclusion that you are entitled to out to \$55000.

In the annum extered on the 2 below.

Note, if you had more than one partially tacable pension of annum, figure the totable part of each separately. Fince the total of the taxable parts on both 14 to 10 inc. (6) Enter the total of between the total person of both 2004, on both 14 inc. (8)

I briter the total pension or annuity payments received in 21+4. Also, enter this uniquition Form 1441,

## Rollovers

Generally, a qualified rollower is a tax-free destribution of each or other assets from one cententer plan that is contributed to surviver plan within 69 days of receiving the distribution. Use lines foliand 10% to report a qualified rollower, including a ducer rollower, from one qualified employer? Span to arrother or to an IRA or \$120.

• Taxable distributions from a Cover-del currection vastup, second (CSA) or a qualified tution peopean (QPP). Disorbhe from from these accounts may be taxable of a little at more than the qualified inglo-education expenses of the designated bare fromy in 1004, and (b) they were not in-cluded in a qualified collover. See

You may have to pay an addi-tronal tax of you reversed a tax-existing a debt of terribution from a Coverdell EAA or a QIP See the fractions ter from \$32.9

 Loxable distributions from a health savings account (BNA) or an Archer MSA Distributions from these accounts may be tavable if (a) they are more than the unreinbursed qualified medical expenses of the account beneficiary or account holder in 2004, and (b) diey were not included in a qualified rollover. See Pub. 969

You may have to pay an addression and the texture able distribution from an IISA or the hardware MSA See the Instructions for form \$889 for IISAs or the Instructions for form \$889 for IISAs or the MSAs. Gaarbling warnings, including batter ross, raffass, a lamp-sum peratural four the stale of a right to receive future bettery pay-ments, etc. Five details on gantibung losses, see the instructions for Schedule A, Inte 27. · Prizes and awards

on page A-6

TIP Form 1040's W-2G to Form 1040's tany federal income tax was withheld

Jury dury tees. Also see the instruc-tions for line 35 on page 31.

Alaska Permanent Find dividends.

Reinbursements or other amounts re-ceived for nears deducted in an earlier year,

such as medical expenses, real estate taxes, or bothe mortgage interest. See Rei overfies in Pub. 525 for details on how to figure the Income from the rental of personal property if you engaged in the rental for profit but were not in the business of rent-ing such property. Also, southe instructions опечии то героп

ing such property. Also, it

 Loss on certain concerne distribu-tions of excess deterrals. See Retrement Plan Contributions in Pub. 525 Income from an activity not engaged in for profit. See Pub. 535

Exception. Do not use the worksheet on page 25 it any of the following apply

You made continuous qui protonal RA for 204 and you or your spouse
we ecveed by a retificion plan at work
or though self-employment listed, use
the work-baces in Pab. 99 to see if any of
your seed seemity benefits are taxable and
to figure your IRA deduction.

You repaid any benefits in 2004 and your rolet repayments the sid were more than your rold beatens for 700a foot 3,004.
 Nowe of your benefits are taxable for 2,004.
 Shen, you may be able to foot a foot and offer an remarked defluction of a credit for part of the excess repayments if forly weed the benefits you included in gooss necessing an an earlier year.
 For more details, see the 915.

You file Form 2555, 2555-EZ, 4563, ol 8815, or you exclude employer-provided adoption benefits or meanic from sources, within Puzro Reco Instant, use the work sheet in Pub. 915

#### Other Income Line 21

Do not report on this line any centre. The description of feet received is a notary of feet received in the Taylor to the feet report on line 21 any nonemployee comparison of notary on feet notary of feet received see the chart on page 18 to find our where to report but means.

Use June 21 to report any meetine not reported clearation or other september or other sebedules. See the examples below. List the type and amount of meome If meete sery, show the request information on an ai-faciled staement. For more death, see Miscellaneous facume in Pub 325.

Do not report any noutaxible that any noutaxible and a series as a series as the series of the serie

Examples of income to report on fule 21

North 1049 Lines 164 Through 21

withheld This amount should be shown in home your 19-64, box 1 From the first the first beautiful and shown in how 5) that were trashle to you wisten under from that result, subract the amount of the qualified robover Farch for the rectaming amount, even if zero, on the 16th Also, caree "Redlover" real to the 16th Also, caree "Redlover" real to him 16th Also, caree "Redlover" real to him 16th Also, caree "Redlover" real to him 16th Also, caree "Redlover" real to

benetits paid to you. Box 4 will show the amount of any benefits you repeal in 2004. If you coervolarboad retrientent benefits treated as social security, you should receive a form RRB 1099.

live the worksheet on page 25 to see if any of your benefits, see taxable

Special rules apply to partial rollovers, of property. For more details on rollovers, melading distributions under qualified distributions orders, see Pub. 575.

## Lump-Sum Distributions

If you received a lump-sum distribution in a profession of vertex-near plan, your form 100-R should have the "Textle distribution." See a the No. 48 be the ked Ven first own the No. 48 be the ked Ven first own an additional fact if you received may owe an additional fact if you received may owe an additional fact if you received ment plan and the local amount was not chiked over it a qualified roblever. For describe, we the mediations for line 50 on page 39.

Unter the total distribution on fine 16a and the taxable part on line 16b

You may be able to pay less tax be destribution if you were been before Janua, 3, 1956, or you are the beneficiary of a le-cast ed employee who was been before Jan-aary 2, 1996. For details, see John 4072.

#### Unemployment Line 19

You should reserve a Ferm 1099-G showing the total unemployment compensation paid to you in 2004. Compensation

It you received an overpoyment of nu-employment comprehension in 3045 and you repeal any of it in 2064, subtract the ancount you repaid from the total amount vive received. Fairer the result on the 19 Abov, enter 'Repost' and the amount you regard on the devoid line never to late [3, II, in 2004, you repaid uneapplysment com-pensation that you included in gross in-courte in an actual by any invany deduct the amount repaid on Schedule A, that 2, Boar (you report that SS, 10 decads on how to report the repayment.

after November 18, 1996,

AND your annuity starbing date was-

before November 19, 1396,

enter or line 3

IF the age at annuity starting date (see above was ....

55 or under

Table | for Line 3 Above

9. Taxable amount. Subtract line \* from line 1. Enter the rosalt, but not eas than zero. Also, enter this amount or form 194. The \* 6th 10 your form, 1969-R alrows a Larger amount, ase the amount con the line instead of the amount from Form 1.96-R.

5. Multipiy fine 4 by the number of months for which this year's payments were made 41 your armuity sturting date was before 1.8° skip lines 6 and 7 and enter

4. Divade line 2 by the number on fine 5

A. Unier the amount, it any, neroveral by free in years after 86

8. Enter the smaller of time 5 or time 7

T. Subtract inc 6 from line 2

this arresting on line 8. Otherwise, go to line 8.

A finer the appropriate number from Table I below. But it your annuity stands was after 1902 and the payments are for your lite and that of your benefix any, error the appropriate number from 1 able 2 below.

2. Finierly or cost in the plan at the annuity starting date

ime i'va

onter on line 3

2 1 0 1 1

## Social Security Benefits Lines 20a and 20b

You should receive a Form \$5A-1099 showing in box 3 the total social security

THEN enter on line 3 ....

Table 2 for Line 3 Abuse

If the combined ages at annuity starting date see above, were

"I or older 56 64 F1 65 F2 F3

141 or older

24

Need more information or forms? See page 7,

Need more information or forms? See page 7.

23

Fortn 1040 Lines 20a and 20b

Keep for Your Records

# Social Security Benefits Worksheet - Lines 20a and 20b

Before you begin:

Comprete Form 1540, lines 21, 23 through 25, and 28 through 34, it they apply to you Figure any write-in adjustments to be entered on the detred line next to line 18 save the instructions to that a 35 on page 14.

If you are maximed duting expansive and you lived apan from your spouse for all of 2604, enter 10° to the right of the word "benefits" on line 20a.

Be sure you have read the Exception on page 24 to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable

Ivem 1040 Lucs 23 Through 25

### **Adjusted Gross** Income

## Line 23

## Educator Expenses

If you were an eligible education in 2004, you can deduce up to \$250 of qualified expenses you paid in 2004. If you and your you see a felling jointly and habit of you were eligible education; the inaximum decoration is 500. However, in entitler apause can deduct mere than \$250 of this or between though grade 12 cachete the interference counselve; principal, or aide in a selection of the se

16h. 17

Finer the total of the amounts from Form 1949, times 7, 8a, 9a. Di through 14, 18b,

80

Earler the autount damy, troto Form 1040, time

through 1% and 21

Add lines 2 3, and 4

÷ 11: €

Enter the total amount from has 5 of all your Forms SSA-1099 and Forms RRB-1099

Fatter our-half of line 1

Qualified expenses include ordinary and necessary expresses and inconserion with books, supplies, equipment, ordinaries and exercising the computer equipment, vitewate, and exercised, and other materials used in the class rooms, An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your proteasem as an educator. An expense does not have to be equired to be considered necessary, to be required to be considered necessary.

Enter the total of the amounts from Form 1949, times 23 through 28 and 28 through 34a, plus any write-in adjustments you entered on the obtainfine next to and 35

O No. (510) Note of vour social security benefits are taxable

is the amount on line to less than the amount on line 51

14

Qualitied expenses do not include ex-pouses for former schooling or 1 on invalidities applias for course in health or physical education. You must reduce your qualified expenses by the 10100 min attrounts.

tigs bond interest from Form 8815

• Nontaxable qualified untion program Excludable U.S. series EE and I sav-

camings

Nontaxable estimp, from Coverdell

Any rembursements you received for these expenses that were not reported to you in Form W-2, box 1

separately and year lived apart from year spouse for all or 2004 enter any uniting 200 line 2

Enter \$12 YM is married fung jointw. 59, Pet it single, head of household, qualitying wids were, or married filling separately and yet lived apart from your spouse for all 61.28 st.

New Subtract line \* from line 7

Subtract line 10 from line 9. If zero at eas, enter 48

-Ξ.

faitet the smuller of line 9 or line 1 faries the smaller of time 2 or and 15

farter inte-half of line 12

4 4 4 4

No. 5709 None of your social security benefits are tachlic. For the new have no enfect any uncumts on line 20th or 20th of social 1987. But if you are married filling.

Single, head of household, qualitying widow or), or married filing separately and you lived apart from your spouse for all of 2004, onter \$25,500.

· Married frling jointly, enter \$22 (94)

Nes, Subtract line to from line >

oď

Married filing separately and soc lived with your spouse at any in 2004 skip times 8 through 15, multiply time. Toy 85% : 85% at enter the result on line 15. Then go to time 17.

Is the amount on fine 8 less than the ani unit on time ??

3

For more details, use I cleTax topic 458 see page 81.

### Line 24

Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

Include the following deductions on line 24

Certain business expenses of National Guard, and reserve mentibers who reaseled more than 100 males from horize to perform services, as a National Guard or reserve

Performing artist
 qualified performing artist

Burmess expenses of fee-basis stare or local government officials

For more details, see Form 2106-

#### IRA Deduction Line 25

TIP hyper made any nondeclustride contributions to a traditional in-dividual retrement arrangement of FAS for 2004, you must report them on Form 8606s.

Do not include trustees: lees that were

If you made courributions to a tradi-tional RA red 2004, you may be able to take an IRA deduction, but you, or you spruce of thing a pion steam, must have had earned menua to do say For IRA pur-yous, earned moorin enducks aftenoy and separate maintenance payments reported or line 11. A statement should be sent to you by May 31,2005, that shows all comp-burious, to your readmontal Res or to burious, to your readmontal Res or to burious, to your readmontal Res for 2004.

Use the worksheet on page 27 to figure the arrount, if any, of your IRA declarion. But read the following list before you full in

If you were age 70% or older as the end of 20%, you cannot deduct any connibutions made to your traditional IRA for 2004 or treat then us mordeductable contributions

• You cannot deduct contributions to 3 You cannot deduct be able to take the Roh IRA. But you made he able to take the retreated sawings contributions read the moratower to fine 50 on page 3%. the worksheet

From made contributions to both a traditional IRA and a both 13 traditional IRA and in the tradition of the amount it steels see Pub 590 to tigute the amount it my, of your IRA deduction

 You cannot deduct elective deterrals to a 401s, plan, section 457 plan, SVRPLT plan, or the federal Thriff Savinge Plan place amounts are not included as uncount in Forth W-2, box 1. But you may be able in Forth. to take the retirement savings contributions credit. See the instructions for line 50 on

 If you received a distribution from a unqualified deferred comprehension plan or mongoverimental see in no 457 plan that is included in Form W.2, box J. do not in-clude that distribution on line 8 of the workshee. The distribution is also that it is workshee. If you made enumbrations to your JRA in 2004 that you deducted for 2003, do not neelude them in the worksheet.

amount, if any, of your IRA dedu

shown in Form W. 2, box 11. It is not, contact your employer for the amount of the distribution.

 You must the a print return to deduct contributions to your spouse's IRA. Exter the total IRA deduction for you and your spouse on line 25 Do not include qualified rollover con-tributions in figuring your deduction. In-sitead, see the insuractions for lines. 15a and 15b on page 22.

• If the total of your IRA deduction on line 25 plus any nondeductible contribute at your additional. IRAs allows to Jornal 8669 is less than your total traditional IRA contributions for 2004, one Pub 538 for billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A. special rules

By April 1 of the year after the term when year after the term when year method from more tract about many trom were reduced development on the way of the state of the term when the sarement IRA II year of not ver the sarement that should have been distinguished for the minimum required that the offer that the offer minimum required that the offer minimum required that the offer that

## Were You Covered by a Retirement Plan?

If you were eviced by a remement plant aparticle from the work or through self-ending following work or through self-endiportion; your FA debatton may be reduced or chinal read Buy to act as full make communions to an IRA event it you example debut from the are communions to an IRA event it you example debut from the are case, the income earned-or your IRA your.

The "Retrement plan" box in borm W.2, box 15, should be clocked if you were covered by a plan at wife on if you were not vessed in the plan. You are also more only a plan it you were self-employed and had a SIP, SIMPLE, or qualitied recrement plan.

If you were covered by a retirement plun and you file begin 2555, 2555-12, or 8815

Married persons filing separately. It you were not covered by a rottenion plan but your spouse was, you are considered covered by a plan undex you lived apart from your spouse for all of 2014.

Veed more information or forms? See page 7.

Need more information or forms? See page 7.

25

TIP If any of your benefits are taxable for 2005 and they include a lump-sum benefit posturent that was for an variety total, you may be able to reduce the taxable amount. See Pub. 915 for setails

Taxable social security henefits, Enor the smaller of line 16 or time 17.
 Unfer the amount from time i above or Even 164 one 206.

Nultiply line 1 by 85% : 35

Add lines 14 and 15

Multiply line 11 by SNG - 85 It line 11 is zero enter 4 -

· Inner the anount from line 18 above on Form 1924, line 20b

26

Form 1040 - 1 me 25

25	
Worksheet-Line	
Deduction	
BA	1

Neep for Your Records Complete Form 1 stell into 25 through Ma it they apply to you light only and other through the figure any windown man by current on the dotted line text to line 35, we the instructions for line 3 and page 3, and a page 3. Be sure out like for all the list, at move 20. Before you begin:

□ Yes □ No Your IRA ğ it married tiking pattilly, it as your spans, covered by a rentering plan. Wen you covered in a retrement plan say mgs 2017

Next II was cleeked No. 30 thre I a and No. on the Ib if married fibric bourb. Asp hass 2 through a cinct \$3,000,033,50 if age 9 in older of the end of 2 belong the many continues of the property of 2 belong the No. Otherwise, go to be 2 be 2.

Eine: the amount show he way and syphes to you.

• Since bead at household or matted (thog exparately and you lived apart from your source as all of 25%, one 35%, one 35%, one 35%, one of source wellowers enter 35%, one of uniform waterwest enter 35%, on both, online the last to enter 37%, on both, online the last it is enter 31% or of the both was not allowed.

 Married filing separately and you lived with your spoke at any time if 2004, cevered by a plan

Subtract due 4 from fine 3. Enter the result to both columns Enter the abount from Evern (1940) line 22. Einer the total of the amounts from Form (1940), lines 23, 42. 24 forwight 54 plus any extra-ran adjustments voil entered on the deviced lines 35.

Subtract fire 5 from the 2 g each solumn. If the result is \$10,000 or nove, enter \$5000 c85500 if age 50 or order at the end of 2004, on the " for that column and go to line 8. Otherwise, see to the ". 10 of the 5 kes than the amount on ther 2.9 None of your IRA committations are definitible. For their in mondeducible IRA contributions, see Form 8690. is the attent - Yes

Multiply three build do by \$20 < 1.50 cm in \$3.3 + 35 cm the column for the Ts.A. of a person policy as see \$0 or older or he end of 2004. If the result is tawn, a malityle of \$15 cm creates to the new randings of \$17 for example, reseases \$4.50 cm \$2.50 cm the policy of \$2.50 cm to be result; and the result \$20 cm to be result; and the result \$20 cm to be result; and the time the result \$20 cm to be result; and the time the result \$20 cm to be result; and the time the result \$20 cm to be result; and the result \$20 cm to be result; and the time the result \$20 cm to be result; and \$20 cm to \$20 cm to be result; and \$20 cm t

-ther earned moons from Form Fig., minus any sequences on Form Fig.) has  $u_1$  and  $3.2\,$  Do not reduce Filter your wapes and your space, is it fibag jointly, and ares by any loss it an self-empky ment

On the 190, enter the smallest of the 7a, x, eva on the 190, enter the smallest of the 7b x or 4 first, as the med show our kiddle statishing six thress 190 and 100 and enter the 190 at Ferral 190. Inc. 3, or it you want, you can kedict a straider unboard and recal the east as a monkedictable computative (see Form.). If married fling points and time S is use than  $S_S(D^*)$  ( $S_S(S^*)$ ) is order as the end of 2D is,  $S^*(D^*)$  is not sported the star such that is the end of  $2DS_S$ ,  $S^*(D^*)$  is or other at the end of  $2DS_S$ , stop here and see Path. Solvite Enter traditional IRA continuums made or that wift be made by Apr. 15, 2005 for 2004 to your IRA on title 9a and to your spouse - IRA on title 3h figure wour IKA deduction

You may be able to take the retrement wrings contributions credit See the instructions for line 40 on page 36

IBa.

Form 1040 -1 me 26

#### Student Loan Interest Deduction Line 26

thon expenses for yourself, your spouse, or augment who was your degenderit when the loan was riden out. The person for whom the expenses were paid must have been an eligible student see that page. However, a bair is not a qualified student hoan if it at my of the proceeds were used for other pur-poses, or the the loan was from either a feduled person or a presson who betweeted the proceeds under a qualified employer plan of a contract purchazed under such a plan 10 tind our who is a related purson, see Pah 970. You can take thus deduction only it all of the following apply

camings

Nontaxable carnings from Coverdell

Nontaxable qualified tuttion program

Exchidable U.S. series Edit and Usavings band interest from Portin 8815.

 Any scholarship, educational assistance allowance, or other payment (but not gifts, inheritance), etc. | excluded frottemeone For more details on these expenses, see 8, 970.

Pub

You paid interest in 2004 on a qualified student loan (see below)

□ Yes □ No Spouge's IRA

ċ

Your filing status is any status except married filing separately

Your modified adjusted gross income (AGI) is less than: SoS, dood of stugies, head of husterbald, or qualifying widow erp. \$150,000 financial filing jourity. Use hine, 2 thought of the worksheer below to figure your modified AGI.

23.

Qualitical higher education expenses generally include intuno, locar, room and beard, and reluted expenses such as hower and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution and educational institution of a religible educational institution. An eligible educational institution in clude, most colleges, universities, and educe the expenses by the full office.

An eligible student is a person who

• Wis extracelled in a degrees, confuser,
so other program turcituding a program of
ming shood that was approved for credit
by the institution at which the student was
enrolled teading to a recognized educational credental at an eligible oducational
inveltation, and

Carried at least half the normal full-time workload for the course of study he or she was pursuing

 You are not channed as a dependent on someone's rauch as your parent's 12004 tax Use the worksheat below to figure your student loan interest deduction Exception. Use Pub 970 uistead of the worksheet helow to figure your student loan uivress dediction it you file Form 2555, 2355-257, or 4563, or you exclude moment tont sources within Puerto Roo.

Employer-provided educational aesis-tance benefits that are not included in Form(s) W-2, box 1

A qualified student loan is any loan you look out to pay the qualified higher educa-

ŝ

67.

Keep for Your Records

Student Loan Interest Deduction Worksheet—Line 26

Before you begin:

Figure any write-in adjustments to be entered on the detect line 35 see the interactions for line 35 see the interactions for line 35 see the interactions for line 35 and page 35.

See the instructions for line 25 above

See the instructions for line 25 above

Be size you have teach the Exception above to see if you can use this were cheef put 97 to figure your defluction.

Enter the total interest you paid in 2884 on qualified student fours (see above). Do not enter more than \$2.5% Eater the total of the amounts from Foxin 1941, lines 23 through 25, 28 through 44, plus any write-in adjustments you entered on the dotted line next to line 35 Enter the amount from Form 1140, line 22

Subtract and 5 from this .
 Inter the amount shown below for your filing status.
 Angle, head of household by qualifying widow or 1— \$50, feets.

is the amount on unc 4 more than the amount on line \$\hat{S}\$.

No. Skip lines 6 and "enter 44 on line 8, and go to line \hat Yes. Subtract une \$\hat from \text{line 4}.

ŷ

Javide line 6 by \$15 km, \$30 may in married filing jointly. Finer the result is a decimal (rounded to at least three places). If the result is 1 km or more, either 1 km. 8 Muliphy line I by line 7 1

Student from interest deduction. Subtract line 8 from line 1. Enter the result here, and 75. From 1 set, une 2. Du not inslude thus amount in figuring any other deductions on year retain result is on Schedules, 4. F. g. et al. [20].

Need more information or forms? See page 7.

- 28

Need mare information or forms? See page 7.

- 27 -

You are using anounts paid for qual-tical long-term care insurance to figure the deduction.

# Tuition and Fees Deduction

You can take this deduction only it all of the following apply

 You paid qualitied tuition and fees (see this page) in 2004 for yourself, your spouse, or your dependential

Your filing status is any status except married filing separately.

Your modified adusted gnoss meeme (AGI) is not more than Stokyloff is ungle, head of household, or qualifying widow(er). S160,000 it married filing sheet below to figure your modified. AGI.

 You cannot be claimed as a dependent any remains a stoken of guere your modified. AGI.

I would be the companies of such as your parent is 12004 tax remain.

You are not claiming an education oracit for the same student. See the instruc-tions for line 49 on page 36.

 You were a U.S. critical or resident alien for all of 2004 or you were a nonrasi-dent sheu for any part of 2004 and you are filing a joint return.

Exception. Use Pub. 970 instead of the worksheet below to figure your trutton and tees deduction if you file Form 2555. 2555-EZ, or 4563, or you exclude meanne Use the worksheet below to figure your hunon and fees deduction 2555-EZ, or 4563, or you exclude income frith sources within Puerto Rico

Qualified futtion and fees are amounts paid in 2004 for furtion and tees required Tuition and Fees Deduction Worksheet—Line 27

Before you begin:

carnnigs.

incademic period that fegure in the first 3 months of 2015 can displace based in figuring your deduction. Antenits paid include those paid by credit cad or with horrowed finds. An eligible educational institution includes most coffigus, universities, and certain vicantorals electrons. at an eligible educational institution during 2004. Tuition and fees pard in 2004 for un for the student's enrollment or attendance

Qualified tuttion and tees do not include anounts paid for the following anounts

Line 28

Room and board, material expenses (including student health fees), framportation, or other similar personal, frong, or founly expenses

If contributions (other than emplayer con-tributions) were made to your health say, mgs account for 2004, you may be able to take this deduction. See Form \$889.

Health Savings Account

Deduction

Course-related books, supplies, equipment, and nonecodenic activities, except for foss required to be paid to the institution as a condition of envillment or attendance.

Any course myolying sports, games, or lichhies, unless such course is part of the student's degree program

Moving Expenses

Line 29

Qualified futtion and fees must be re-duced by the following benefits

• Excludable U.S. series Eli and Usuvings bond interest from Popp 8815

Nontaxable qualitied futtorn program

If you moved in connection with your job or business or started a new job, you may be after the advention. But your new workplace must be at least 50 inities faither from your old home than your old home was from your old home former workplace. your new workplace from the after some the least 50 inites from your old home by least 50 inites from your old home Use TeleLax for intestiton your old home Use TeleLax for the 455 feet page 81 or see Form \$901.

Nontaxable earnings from Coverdell education ravings accounts.

Any scholarship, educational assistance allowance, or other payment that not getts, inheritances, etc.) excluded from months.

Keep tor Your Records

Complete Form 1 40° lines 28 through 34% if they apply to you. Figure any write-in adjustments to be entered on the dieted line next to line 35 user the instructions for line 35° in page 31°. See the instructions for line 20° above.

See the nextretions for line 20° above.

Be stre you have read the Exception above to see if you can use this worksheel instead of

2. Enter the total of the amounts from form follo, lines 23 through 26, 28 through 34, plus any

4. First the amount from Ferm 1940, line 22

Pub 970 to figure your deduction

write-in adjustments you extered on the dotted line new to line 35

3. Subtract time 2 from line 1. If the result is more than \$x\_1+1. (\$169),074+1f married tiling

(510) You cannot take the ecduction for tuttor and tees

Jourthy

Tuition and fees deduction, is the amount on line 3 more than \$65000 (\$130 (@in) if married

Cling Jounts 17 DYe.

Enter the total qualified furtion and fees (defined above) you paid in 2+4. On put enter more than \$2,\*\* Asso enter this amount on Form 144., line 27 Finter the total qualified furtion and fees (defined above) you paid in 204. Do not enter more than \$4400, Also, enter this amount on form 1040, the 27

Svrn 1040- Lines 30 Through 34h For more details, use TeleTax topic 457 see page 8) or see Pub. 970

Form 1040 -1 mes 27 Through 29

### One-Half of Self-Employment Tax Line 30

tor your educational expenses instead of a deduction. See the mixturetions for line 40 on page You may be white to take a credit

9

36 for details.

If you were self-employed and owe self-employment us, fill in Schedule SE in figure the amount of your deduction

### Self-Employed Health Line 31

You may be able in deduct the amount you just for health insurance for yourself, your spowe, and your dependents if any of the following apply Insurance Deduction

 You were self-employed and laid a tint profit for the year
 You used one of the optional methods to figure your net earnings from self-em-ployment on Schedule SE

You received wages in 20th from an Seophetation in which you were a more thair-27-8 Lareholder. Health insur-ure belieffs paid to you may be drown in Form W-2, box 14.

The insurance plan must be established under you basness But it you were also eligible to participate in any subsidired lealth plan mandaned by your or you spouse's employer for any month or part of a morth in 2004, amounts paid for health insurance coverage for that input carned in water canned.

be used to figure the deduction, For example, in you were elighted to participate in a subskidzed health plan mandamed by year spruse's employer from September 30 through December 31, you cannot use amounts paid for health inclusione conversage for September through December to September through December to September through December to figure your deduction.

For more details, see Pub 535

If you were self-emplayed or a parmer, you may be able to take this deduction. See Pub., 500 vr., if you were a minister. Pub. 517

Self-Employed SEP, SIMPLE,

Line 32

and Qualified Plans

wite. II, duting 2004, you were an eligible rated adjustment assurance TTAA) recipied, and adjustment of Ptatise of all eligible and adjustment of Ptatise manusce premiums you paid

Line 33

If you qualify to take the deduction, use the worksheet below to figure the amount you can deduct

Lines 34a and 34b

Alimony Paid

The Form 1099-INT or Form 1000-03D wou received will show the amount of any

you received will show the penalty you were charged.

Penalty on Early Withdrawal

of Savings

Exception. Use Pub. 535 instead of the worksheet below to find out bow to figure your deduction if any of the following  $\phi$ : ply Vou liad more than one source of uncome subject to self-employment tax
 Vou life Form 2555 or 2555-FZ.

If you made payments to or for your spouse or former or separa-tion instrument, you may be able to take this deduction. Use Telefrax topic 452 teep page 81 or see Pub. 604.

# Keep for Your Resemb Self-Employed Health Insurance Deduction Worksheet-Line 31

It, during 2.84, you were an eligible frade adjustment assistance (TAA) resiptert: alternative above above.

AAA reciptert, or 2crision benefit (fuuranty convision) person reciptert, see the Nute above above read the Exception above to see if you can use this worksheet indead of Pun 535 to traver your kinderen. Before you begin: a Complete Form 1.41 time 32 if it applies to you

for 24st to you, your spouse, and your dependents. But do not include amounts for any month you were eligible to purisipate in an emproyee-sponsored mealth plan. 1. Enter the total unount paul in 2 - 4 for health insurunce coverage established under your has new

2, brites your not protate and any other earned monomess from the misness under which the insu ance plan is established, minus any defluctors on Found 1 40, lines 30 and 32 3. Self-employed health insurance deduction, Enter the smaller of tine 3 byte and on form 1543 Jin. 3. Do not include this amount in figuring any method expense deduction on Schedule. A

If was used either optional needbad to figure your net cannings from self-emplorment, do not effer soon net profit Instead, rater the
amount nour schedule St. Inte 46.

\*\* Paraet mome includes net eartings and earn from the vale transfer of lectionis of projects this secured II does not include cannot sent includes II bour work as more-than 24 discussioner in the 3 corporation under which the insurance plan is established cannot income is some water from that expedition.

Veed more information or forms? See page 7.

elt.

- 30

29

Note, Da not include this amount in figuring any other deduction on your return (such as on Schedule A, C, E

Need more information or forms? See page 7.

1

Keep for Your Records

Include in the total on lune 35 any of the following writerine adjustments: To find out if you can take the fielding with see the form or publication indicated. On the distinct line text to Jim 55, enter the amount of your deduction and identity it is infrared.

Archer MSA deduction (see Fonn 8853) Identify as "MSA."

Jury duty pay if you gave the pay to your employer because your employer paid your salary while you served on the jury Identity as "Jury Pay".

Deductible expenses related to in-come reported on line 21 from the rental of personal property cayaged in for profit, Identity as "PPR".

 Repayment of supplemental mem-ployment benefits under the Trade Act of 1974 (see Pub. \$25). Identify as "Sub-Pay Reforestation amortization and ex-penses (see Pub. 535). Identity as "REST

• Contributions to section 501(c)(18)(D) pension plans (see Pub. 525) Identify as '501(c)(18)(D)".

Contributions by certain chaplains to section 493(b) glans (see Pub 517). Iden-(ify as "403(b)"

Attorney fees and court costs paid af-ter Orobbe 2.2. Quel, for submy selfide or decided after that date myolving certain un-haff of descrimation claims, but only to the states of gress meotic from such ac-tions (see Pub. 525) Identify as "UDC."

Deduction for clean-tuel vehicles. It you placed a qualital clean-tud vehicle in 2004, you can deduct \$5,000 ou line 35 if you did not be the vehicle in your humans (other than as an employee, I dentify this deduction on line 35 as Colean-fuel.)

If you used a qualitied clean-fuel vehi-cle or other clean-fuel vehicle property in your busines, (other than as an employee). claim the business portion of the deduction on the applicable line of Schedule C. E.



There are higher deduction amounts for heavy trucks, vans, and buses.

1 Must be acquired new and for your A quahfied clean-tuel vehicle.

2 Must sausfy any federal and state emissions standards

3. Is designed to be propelled by a clean-burning fuel, such as natural gas, liq-uctivel natural gas, liquofred petioleum gas, hydrogen, or electricity

A qualitive clean-tucl vehicle includes certain gasoline-electric hybrid vehicles such as the Honda Insight, Honda Civic Hybrid, and Toyota Prius. It does not in-clude electric vehicles

You may be able to take a credit if you placed a new electric vehicle in service in 2004. See Form SS 24 for details.

You may also be able to take this deduc-tion for certain new property installed on a motor vehicle to enable it to be propelled by a clean-burning tuel

were a dual-stems altern and you tile a joint term with your spouse, who was a 158 citzen or readent at the end of 2004 and you and your spouse agree to be taxed on these, the hox

If your spouse itemizes deductions on a separate return or if you were a dual-status alten, check the box on line 38b. But if you

Line 38b

For more details, see Pub 535

### Line 36

If line 36 is less than zero, you may have a net operating loss that you can earry to another tax year. See the Instructions for Fonn 1045 for details

In these cases, your federal income fax will

Itemized Deductions or Standard Deduction

Line 39

he less if you take the larger of your item-ized deductions or standard deduction.

If you checked the box on line 18b, your standard deduction is

## Tax and Credits

## Line 38a

to figure your nemized deductions, fill in Schedule A

Standard Deduction

**Itemized Deductions** 

Most people can find their standard deduc-tion by looking at the anomine Issde undar "All others" to the left of Form 104D, line 39. But if you, or your spwase if thing jountly, can be clemned as a dependent on comenors' 2004 return or you checked any boy on this 38s, use the worksheet or fibe clust outpage 32, whethever apples, to fig-ure your standard deduction. Also, it you checked the box or time 8hb, your standard deduction as zero, even if you were been belote January 2, 1940, or were binn belote January 2, 1940, or were binn If you were hom before January 2, 1940, or were blind at the end of 2004, check the appropriate boxes on thus Nas If you were married and checked the box on Foun 1040, line 6b, and your spouse was born 1040, line 6b, and your spouse was born before fantary 2, 1940, or was blind at the and 0.2004 also check the appropriate boxies) for your speuse. Be sure to enter the total number of boxes checked

## Blindness

If you were partially blind as of Docember 31, 2004, you must get a statement certified by your eye doctor or registered optometrist that You cannot see better than 20/200 m our bener eye with glasses or contact

Your field of vision is 20 degrees or

If you remize even though your itemized deductions are less than your standard deduction, enter 'IF' on the dotted line next to line 39

Electing To Itemize for State Tax or Other Purposes

It your eye condition is not likely to improve beyond the conditions listed

Form 1040 Line 39

above, you can get a statement certified by your eye doctor or registered optometrist to this effect instead.

You must keep the statement for your

# Standard Deduction Worksheet for Dependents—Line 39

years and season in the total 860,00 Ġ. and not blind, stop berre and • Ear ned moone in lides wiges, salante, ups professona 2003, and other compensation received for personal. It also mades are not made and model of the personal of the amounts, you expected on four test process. Generally your end for amounts, you expected on four test has been found. So more the amounts, you can require the first host. So, and S. more the amounts, you then the processor of the control of the amounts, you take the first test of the personal processor. Use this worksheet only it someone can claim you, or your spouse if filing jointly, is a dependent A. ine 38a. it bem belver January 2, 144. or blind, multiply the number on Form.
 S. 50. St. 2001 if single or head of bousehold. c. And inner its and 5h Enter the total here and on form 114. Inne 19 First the smuller | fact 3 or tine 4 if born after amount in Form 164 , line 39 Otherwise, or to line 5t enter this amount on Form 164 , line 39 Otherwise, or to line 5t . Married filing pantity it quality ng wickwier 50 714 Enter the amount shown below for your filing status

• single or marned films oeparately \$4.85 Add \$250 to your earned income\*. Finer the Wimmum standard defaction Enter the larger of tine 1 or line 2 . Head of beasehold \$7, 54 Standard deduction.

# Standard Deduction Chart for People Who Were Born Betore January 2, 1940, or Were Blind—Line 39

Enter the normer storm the teat on Form (040), line 3Na	CLIP O	HIS OF HER USE THE RELIEF OF EACH PROBLEM ITTLE
Front tiling status is	AND the number in the lox above is	THEN wor sundard
Aug.k	<1	\$6,050
Vamed filing annay	- 41	\$1.050
Quahtheng widowice	er eg	13.86
Marned Librig separalely	en (° ) dd	X 3 6 1-
1	n ng	N.62
) id	r	7 9 2

Need more information or forms? See page 7,

32

- 31

Need more information or forms? See page 7.

0
4
0

Tax

[] Yes. See Pub '967 for details, in-cluding who is eligible and what to do. It you have paid too much, we will send you a refund. If you did not pay enough, we will Do you want the IRS to figure your tax for

[3] No. Use one of the following methods to figure your ray. Also metude in the total on line 43 any of the following taxes send you a hill.

2. Tax from recapture of an education cells. You may ove this tax it (a) you claimed an education credit in an earlier year, and (b) you, your spouse it fining jointly, or your dependent received in 3044 either tax-free educational assistance or a rethind of qualified expenses. Nor. Porn. 8865 for more details, if you owe this tax-line enter the amount and "ECR" on the dotted hine most to line 43. 1 Lax from Forms 8814 and 4972 Be sure to check the appropriate box(es).

Tax Table or Tax Computation Work, steet, If your taxable meome is less than \$100,000, you must use the Tax Table that hepins on page 60 to ligure your tax Be sure you use the correct column If your taxable meomic is \$100,000 or more, use find Tax Computation Worksheet on page 72.

However, do not use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following apply

under age [14 at the end of 2004, and who had more than \$1,000 of unvestment income, such as taxible interest, ordinary dividently, or explup gains (inclining capital gains (inclining capital gains (inclining capital gains) and understoring the child's parents was abve at the end of 2004, do not use Form 8015 to figure the child's parents was abve at the ordinary 1, 1991, is considered to be age 14 at the end of 2004. Even or use Form 8615 to great and of 2004. Even or use Form 8615 for such a child Form 8615. Form 8615 must generally he used to figure the tax for any child who was

Schedule D Tax Worksheet. It you have to file Schedule D and Schedule D, line 18 or 19, is more than zero, use the Schedule D. Tay Worksheet on page D.9 of the Instructions for Schedule D to figure your tax.

Form 1040 - Lines 41 and 43

Qualified Dividends and Capital Gain Tax Worksheet. If you do not have to use the Schodule D Tax Worksheet (see above), use the worksheet on page 34 to figure your tax it any of the toflowing upply.

You reported qualified dividends on Form 1040, hae 9h.

 You do not have to life Schedule D and you reported capital gain distributions on Form 1040, line 13

 You are filing Schedule D and Sched-ule D, lines 15 and 16, are both more than Schedule J. It you had meome from farm-ing or fishing, your tax may be less if you choose to figure it using meome averaging on Schedule J.

Form 1049 -- [,me 43

Keep for Your Records ) your tax If you do not have to fale Schedule D and you received capital gain distributions, be sure view checked the box on line 13 or Form 1640Before you begin: Ver the instructions for line 43 on page 33 to see if you can use this worksheet to tigure 30 19. Tax on all taxable income. Enser the smaller of line 17 or line 15. Also metude this amount Form 1940, line 45. 16. Figure the tax on the amount on line 7. Use the Tax Table or Tax Congulation Worksheet, 18. Figure the (ax on the amount on line 1. Use the Tax Table or Tax Computation Workspeed, 2 454 Qualified Dividends and Capital Gain Tax Worksheet-Line 43 Is the amount on line "equal to or note than the amount on line k".

No. Skip lines 9 through 11, go to line 12 and check the "No" box

No. Finter the amount from line." • \$29,50 if single or married filing separately. \$25 to a financel filing formly or qualifying widower). 13. Enter the amount from fine 1° off line 1° is blank enter.
14. Subtract line 13 from line 12.
15. Multiple line 14 by 15% (15). 6. Substact line 5 from time 1. If zero or less enter 14.
3. Authority and from time 1. If zero or less enter 14.
8. Enter the smaller of No. Enter the amount from Form 144, the 13 4. Add lines 2 and 3. S. It you are damine investment interest expense 3. It you are damine investment interest expense 30. 4952, enter the amount from line 4g of that form Yes, Skip lines 12 through 15 go to line 16. [] Yes. Enter the smaller of time 15 in 12 of School Schoolule D but sto not enter iess than Are the amounts on times C and 1: the same 1 Ves. Skip times 12 through 15 go to time 1 No. Times the smaller of time 5 or time 6 1. Enter the amount from Form 1940, line 42. 2. Enter the amount from Form 1940 line 9b. 3. Are vot films Schedule (2). \$38,900 if head of household. 16. Subfract line 9 from line 8
11. Multiply line 10 by 5% 15
12. Are the amounts on lines (a) Are you filing Schadule D? Add lines 11, 14 and 16 whichever applies

Keep for Your Records

(mp) Multiply \$3,100 for the total tumber of exemptions channed to Even 1940, line off, and enjer the result on time 41.

Multiply \$3,100 by the total number of exemptions claimed on Form 1040, line ed

Ves. Continue

era wi wi

Is the arrount on Form tooks tine 27, more than the arround drown on line 4 before for your filting status?

Deduction for Exemptions Worksheet-Line 41

Need more information or forms? See page 7.

- 34

Need more information or forms? See page 7.

Deduction for exemptions. Subtract fine R favor fine 2. Einer the result have and or Forms 1940, fine 41.

Divide the 3 to \$2,50+31,250 if married films separately. If the result is not a whole unities a retraction of the result is not a whole to interest increase it to the result included the married of colode to 1).

Multiply, line 6 by 2% + 02+ and enter the result as a decimal

Multiply line 2 by tree 7

Subtract line 4 from bix 3.17 the result is more than \$122,500 - Se1250 it married fing separately. (309) You cannot take a Eductive for eveniphorize

· Married filing finally or qualifying widowiers. \$2(3,050)

Married Blink «puntelt» - \$107,025

. Head of Investold - \$178,340

w

Fater the amount shown below for your filing status.

Statistics. \$142,740 Enter the unount from Form 1 Att line 17

. 33

2. The pervon(s) who made the qualitiest contribution or elective deferral (a) was born after January 1, 1987, this eclamed as a dependent on someone eies's 2004 tax ecum, or (c) was a vindemit defined below).

You were a student if during any 5 minimits of 2004 you

. Were enrolled as a full-time student at

The amount on Firm 1040, fine 37, is \$52,000 or more (\$105,090 or more if mar

# Alternative Minimum Tax

Use the worksheet below to see if should fill in Form 6251

Exception. Fill in Form 6251 instead of using the worksheet below if you clauned or received any of the tollowing items

- Accelerated depreciation
- Stock by exercising an incentive stock option and you did not dispose of the stock in the same year.
- Tax-exempt interest from private ac-itivity bonds.
  - · Intangible drilling, circulation, re-· Amortization of pollunon-control fa-
- · Income or (loss) from tax-shelter tann critises or deplenou.
- activities or passive activities

   Income from long-term confracts not
  figured using the percentage-of-completion
  method
- Interest paid on a home mortgage not used to buy, build, or substantially improve your home
- Investment interest expense reported on Form 4952. · Net operating loss deduction
- Alternative minimum tax adjustments from an estate, trust, electing large partner-ship, or cooperative
  - Section 1202 exclusion
- A general business credit.

Keep for Your Records

Before you begin: . Be sure you have read the Exception above to see if you must till in Form 6251 unstead of

Worksheet To See if You Should Fill in Form 6251—Line 44

using this worksheet. If you are cleaning the foreign tax credit (see the instructions for Form 1045), one 46, on page 36), enter that credit on time 46,

Are you faing Schedule A? \square you faing Schedule A? and go \square No. Skip lates 1 through 3, enter the amount from Form 1:40, time 37, on line 4, and go

to line 5

Nes, Enter the amount from 1940, line 4. or 2.5% (325) of the amount on Form 1940, line 3. or 2.5% (325) of the amount on Form 1940, line 37.

Enter the rotal of the amounts from Schedule A, lines 9 and 26

· Married thing jointly or qualifying widow err \$58 flux

Errer the amount shown below for your filting status.

Add lines I through 2 above

. Single or head of household - San,250 Marnot fiing separately—\$29,\*\*\*

Is the amount on line 4 more than the smount on line 5  $\Box$  No. (500). For its net need to fill in Form 6.25:

ė

Form 1040 -Lines 44 Dirough 50

Form 1940 Line 44

Form 6251 should be filled in for a claid with was under age.

Learner of a the the end of 2044 if the child's adjusted grows usceme from Form 1040, fine 37, evocacle the child's earned income by more than 55,750.

If you paid income tax to a foreign country, you may be able to take this credit Generally, you must complete and attach Form 1116 to do so. Foreign Tax Credit

Exception. You do not have to complete Form 1116 to take this credit if all five of the following apply.

1. All of your gross foreign source in-come was from unterest and dividends and all of that meone and die foreign tax just on it were reported to you on Form 1090-LNL Form 1040-LNL or Schedule K-1 for substitute salentant)

2. It you had dividend accome from shares of stock, you held those shares for at least 16 days.

You are not filing Form 4563 or ex-cluding atomic from vources within Pherio Rico.

4. The total of your foreign taxes was not more than \$500 thot more than \$600 if married filling pounty.

a liegally owed and not eligible for a refund, and 5. All of your foteign laxes were

b. Paid to countries that are recognized by the United States and do not support ferronsiti

Do you meet all five requirements For more details on these requirements, see the Instructions for Form 1116

i. No. See Form 1116 to find out it you can, if you can, if you can take the credit and, if you can, if you have to tile born 1116. (a) your total foreign taxes or (b) the anomat on Form 1940, line 43.

## Credit for Child and

You may be able to take this credit if you mit outmost over that your child under age 13 or your dependent or spouse who could not sare for himself or herselt. For deaths, use Telefan inpic 602 (see page 8) or see from 241).

#### Credit for the Elderly or the Line 48 Disabled

You may be able to take this credit if you, or your spouse if filling jointly, made (3) contributions to a traditional or Roth IRA

Contributions Credit Retirement Savings

Line 50

(b) elective deternals to a 401/Li. 403/kb), governmental 437. SBP, as SI/RPLE plan; (c) voluntary employe contributions to qualified enternent plan (including the federal Thart Savings Plan); or di courts buttons: to a 501(c) 183(D) plan. tions for details.

1. The amount on Form 1040, line 37, is more than \$25,000 to 1537,500 if trend of louvehold; \$50,000 if married filmg

However, you cannot take the credit if either of the following applies.

#### **Education Credits** Line 49

If you ter your dependent) paid qualified expenses in 2004 for yourself, your gouse, or your dependent to entail in or attend an eligible educational institution, you may be able to take an education rectiff. See Form 8863 for details. However, you cannot take an education credit at any of the following.

Your filting stable is married filting separately

 You are taking a deduction for futtorn and fees, on Porti 1029, line 27, for the same student You (or your spouse) were a nonreadent alien for any part of 2004 unless your filling status is married filling jointly

# Dependent Care Expenses

You may be able to take this credit it by the and of 2004 they are weege 65 or older, or 10 you retarded for solder, or 10 you retarded for the analysis of the area of the analysis campt it also for a \$17.500 or more 1520,000 or more than sold one spouse is eligible to the credit, \$25.600 or more in marted thing youtly and only one spouses is eligible to the credit, \$25.600 or more in marted thing youtly and both spouses are eligible. S12.500 or more in marted thing systems of the analysis mention spranging the area of the analysis mention.

Credit figured by the IRS, if you can take this credit and you want us to figure it for you, see the Instructions for Schedule R

Took a full-time, on-fight transities course given by a school or a state, county, or local government agency

You are claimed as a dependent on sontente's rsuch as your parent's) 2004 tax reton.

A school unchules a rechineal, trade, or mechanical school. It does not include an our the-job training course, correspondence school or night school For more details, use Tetel 4x topic 611 (see page 8) or see Form NNVI

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Need more information or forms? See page 7.

Need more information or forms? See page 7.

ci

No. Multarly line 1 - by 255+756. Before the felal of any tex from form 4972 and any annount ron-form 1945. Jine 43, minus the folder to figure your fact the amounts for lines 43 and 40 of form 1945 must be refigured without using Schedule 1.

Next. is the ancount on line 11 more than the amount on line 1.2?

[1] Yes,Fill, in Form 6.251 is use if you owe the alternative minimum tax

[2] No., You do not need to fill in Form 6.251

9. Multiply line 5 by 25%+28) and enter the result but do not enter more than line 8, showe
10. Add times 6 and 9
11. Is the amount on line 15.

12. In the amount on line 15.

13. In the amount on line 15.

14. In the amount on line 15.

15. In the amount on line 15.

16. In the amount on line 15.

17. In the amount on line 15.

18. In the amount of the a

Is the amount on time 4 more than the amount on time 73.

No. Skip times 8 and 9, enter the amount from time 6 on time 10.

Nes, Subtract line 7 from time 4.

. Married filing jointly or qualitying widowers -51% (18)

· Married Cline separately - \$75, 18,

οć

Fatter the amount shown below for your filing status.

Ves. Subtract line 5 from line 4

· Single or head of household S112,500

Is the ansemt on time 19 more than \$175,000 (\$87,500) (in married filling separately). These (\$100) Fill in born 6251 to see if you one the alternative minimum tax

35

# Line 51—Child Tax Credit

# What Is the Child Tax Credit?

This credit is for people who have a qualifying child (defined below). It is in addition to the credit for child and dependent care expenses on Form 1040, line 47, and the earned income credit on form 1040, line 65s.

# Three Steps To Take the Child Tax Credit!

Make sure you have a qualitying child for the child Step 1.

tax credit (defined below) Step 3.

Make sure you checked the box on Form P440, fine 6c, column 64), for each qualifying child fine be, column 64), for each qualifying child finals use the questions on this page 10 see it you finals use the worksheet on page 38 to figure your credit of it you mad use Pah 972, Child Tax Chell If you need Pah 972, see page 7. Step 3.

# Qualifying Child for Child Tax Credit

A qualitying child for purposes of the child tax credit is a child who

- 1 Is claimed as your dependent on line 6c,
- 3. Is your 1.a) son, daughter, adopted child, stepchild, or a descretaint of any of luen (for example, you grandfuld); (b) hroller, sister, stepticher, stepsister, or a descendant of any of them (for example, your incee or neptievo), whom you caref for as you would your own child, or (1) steat enhald (any child placed with you by an authorized placement egency whom you careful to so, would your own the child, and the proposed placement egency whom you cared for as you would your own child, and Was under age 17 at the end of 2004,
  - 4. Is a U.S. citizen or resident alien.

The above requirements are not the same as the requirements to be a qualifying child for the carned income credit

An adopted child is always treated as your own child. An adopted child utcludes a child placed with you by, an authorized placentst agency for legal adoption even if the adoption is not final. An authorized placement agency include any person or court authorized by store law to place children for legal adoption.

## Questions

Who Must Use Pub. 972

35



Are you excluding income from Puerto Rieo or are you filing any of the following forms?

Form 2555 or 2555-EZ (relating to foreign earned

 Form 4563 (exclusion of income for residents of | No. Continue American Samoal



972 ro Yes. (570) You must use Puh. 9. figure your credit

CAUTION

- Is the amount on Form 1040, line 37, more than the amount shown below for your filing status?
  - Married filling jointly \$110,000
    - Single, head of bousehold, or qualifying widow(er) \$75,000
      - Married filing separately \$55,000 No. Conturue



You must use Pub. 972 to figure your caedit

- Adoption credit, Form 8830 (see the ustructions for Form 1040, line 52, on page 39). Are you clauming any of the following credits?
  - Mortgage interest credit. Form 8346 (see the instructions for Form 1040, line 53, on page 30).
    - · District of Columbia fust-time homebuyer credit, Form Mo. Use the worksheet on page 38 to figure your child tax credit

| Yes. You must use Pub. 972 to figure your child ax cedir You will also need the formes bated above for any reduits) you

Form 1040 -1 me 51

Form 1040 Line 51

# Child Tax Credit Worksheet—Line 51

Kerp for Your Records

To be a qualifying child for the child sax credit, the child must be under age 17 at the crid
of 2004 and intert the other requirements fasted on page 37.

• Do not use this worksheet if you answered "Yes" to question 1, 2, or 3 on page 37. Instead, use Pub 972.

SE,040	
ildren:	
her of qualifying this	
I. Number of Enter the	

- Enter the amount from Euru 1040, Inc. 45
- 1.ure 47 Line 46

Add the amounts from Form 1949;

- Line 19 + Luce 48
- ins on times 2 and 3 the same? Are the amo

4

Finter the total

Line 50 +

- You cannot take this credit because there is no tax to reduce. However, you may be able to take the additional child tax credit. See the TIP below. Tyes. Stop
- 5. Is the amount on line I more than the amount on line 47

J No. Subtract line 3 from line 2.

Yes, Enter the amount from tine 4 Also, you may be able to take the additional child tax credit. See the TIP below

This is your child tax credit.

No. Enter the amount from fine 1.

You may be able to take the additional child tax credit on Form 1040, line 67, if you answered "Yes" on line 4 or line 5 above

: •

1000

Enter this amount on Form 1040, line M

- First, complete your Form 1040 through line 65
- Then, use Form 8812 to figure any additional child tax credit

Need more information or forms? See page 7.

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Need more information or forms? See page 7.

37

## Adoption Credit

You may be shie to take this credit if either of the fellowing applies

. You paid expenses to adopt a child

You adopted a child with special needs and the adoption became final in 2004

See the Instructions for Form NSM for details.

## Line 53

Include the tellowing credits on line 53 and check the appropriate boxies). To find out if you can take the credit, see the form indicated

Mongage interest credit. It a state or heat government gave you a mongage credit certificate, see Form 8396.

District of Columbia first-time homebuyer credit, See Form 8859.

#### Other Credits Line 54

Include the following credits on line 54 and cleck. The appropriate boxies, if box is before discked, also enter the form number, if applicable. To find out if you can take the credit, see the form or publicanon infi-caled.

Credit for prior year immunum fax. If you paid silemaine immunum fax in a prior year, see Form SNI)1.

Qualified electric vehicle credit. It you placed a new electric vehicle in service in 2004, see Form 8834.

General business credit. This credit consists of a multiple of the twistly apply only undividuals who are partners, sheed olders in an S. corporation, sell-cinployed, or who have rental property. See Form, 3800, or Pub. 534.

Empowerment Zone and renewal community employment credit. See Form 8844

New York Liberty Line business em-ployee credit See Form 8884

• Nonconventional source find credit II
you sold the produced from a nourcenterional source, of you were an owner of royitional source, or you were an owner of royitional source, you may be able to take
this credit. See internal Revenue Code section 19 and, it as wour of royalty interests,
Rev. Proc. 204-27, 2004-17 IR B. 831.
You can find Rev Proc. 2042-27 on page
881 of internal Revenue Bulletin 2004-17
an waw acris gov/prick/in-ths/at/Cd-17-prif
Attach a schedule showing how you rig-

ured the credit. Check box c and ent

Qualified zone academy bond credit.
 This credit applies only to 5 corporation shareholders See Form 8860.

## Other Taxes

## Line 58

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

If you received tips of \$20 or more in any month and you did not report the full amount to your employer, you must post the several occurry, and Medicare or ratiocal returnent (RETA) is so on the unreported tips. You must also pay this last it your formers) W-2 shows allocated rips that you are including in your income on Form (940, June 7).

To figure the social security and Medicial Lay, use Form 4137. If you owe RRTA 18x, contact your employer. Your employer will figure and collect the RRTA tax.

You may be changed a penalty count of 0% of the social securities they and Methouse tax due on tups you received but did not report to your employer

## Line 59

## Additional Tax on IRAs, Other Qualified Retirement Plans, etc.

It any of the following apply, see Form 5329 and its instructions to find out if you ewe this tax and if you must file Form 5329.

1 You received an early distribution from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a medified endowment contract entered into after June 20, 1988, and the total distribution was not rolled over in a qualified rollover contribu-

2. Excess contributions were made to your IRAs, Coverdell education savings accounts (ESAs), Archer MSAs, or health

3. You received taxable distributions from Coverdell ESAs or qualified tutton

4. You were born before July 1, 1933 and did not take the minimum required discribition from your IRA or other quabfied neuranent plan

and distribution code. It is currectly shown in Form 1994, how? I, you do not have to file Form 5329 instead, multiply the taxable annears of the distribution by 1995.

(b) and enter the result on him 59. The trixible annears of the distribution by 1995 part of the distribution you reported on Form 1494, how 1850 the 1850 of the 1650 of the

## Line 60

## Advance Earned Income Credit Payments

Enter the total amount of advance earned meome credit (EIC) payments you received These payments are shown in Fortists) W-2, box 9.

## Line 61

# Household Employment

If any of the following apply, see Schedule II and its instructions to find out if you owe these taxes

5 Recapture of federal mortgage sub-way. It you will your home in 2004 and it was financed (in whole or in part) hour the proceeds of any tax-exempt qualified mort-gage band or you claimed the mortgage indicest reedit, see form 8828. Identdy as FMSR.

1 You paid any one household employee (defined below) cash wages of \$1,400 or more in 2004. Cash wages include wages paid by check, money order,

2. You withheld federal income tax during 2004 at the request of any household

3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2003 or 2004 to household employees

For item (1), do not count amounts paid to an employee who was under age 18 at any time in 2004 and was a student. meludes work done in or around your home by babysitters, namines, health aides, maids, yard workers, and similar domestic Household employee. Any person who their household employee if you can control what will be done and how it will be done. Household work

Need more information or forms? See page 7.

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workers

Z

Form 1040 Lines 62 Through

Form 1040 1 mes 52 Through 61

8. Golden parachute payments. It you received in excess parachine payment iEPPs, you must pay a 20% ray on it. Bits tax should be shown in Form W-2, box 12, with code. 8. If you received a Form 1999, MISC, the tax is 20% at the EPPs shown in box 13. Identify as "EPP". 9. Tax on accumulation distribution of trusts (see Form 4976), Identify as "ADT"

Include in the total on line 62 any of the following stars. 16 into and it you ove the Las, see the form or publication indicated On the dwited line next to line 63, erier the amount of the tax and identify it as undi-cated.

10 Excise tax on insider stock compensation from an experimed corporation. You may over a 15% excise tax on the value of inordations and carload or otherstands stock options and carload or somethies of your family from an experimed corporation or to expanded inflined group in which you were an officer, director, or introchlan-105 mounts See Indirector, or introchlan-105 mounts See Indirector, or introchlan-105 mounts See Indirector, are fine extraor 4085 Identify as "FK".

1. Additional tax on health saxings ac-own distributions (see Form 8889), Iden-ity as: IESA\* 2. Additional tax on Archer MSA distri-butious (see Form 8855), Identity as "MSA."

3. Additional tax on Medicare Advan-rage MSA distributions (see Form 8853). Identify as "Med MSA."

## Payments

b Low-moune housing credit (see Form 8611). Identity as "LIIK"R" c. Qualified electric vehicle credit (see Pub. 535). Identify as "QEVCR"

a Investment credit (see Form 4255) Jaentify as "FCR," 4. Recapture of the following credits

#### Federal Income Tax Line 63 Withheld

d. Indian employment credit (see Form 8845). Identify as "IECR."

e. New markets credit (see Form 8874) Idenuty as "NMCR."

T. Credit for employer-provided child care facilities (see Form 8882), idenuty as "FCC18R."

Add the amounts shown as 'Ederal income and without may without with 3.2G, and 100-18. Fatter the clad on time 6.3. The amount withfield should be shown in Form W.2 or W.2G, box 2, and in Form 100-18. For A. Attach Forms W.2G and 1009-18, to the front of your return if tederal mecome is a was withlight

It you received a 20(4 Form 1009) showing the fact withhelf on dividend, interest income, unemployment social security benefits, or other income, with the fact and other income, you received, include the amount withheld in the total ou line 63. This shead, the chown in form [1995, how 4, or born SSA+7009, box 6.

6. Section 72(m)(5) excess benefits tax (see Pub. 5(0)). Identity as "Sec. 72(m)(5)."

7 Uncollected social security and Medicare or RRLA tax on tips or group term life insulance. This fax should be shown in Form W-2, box 12, with codes A and B or M and N. Idenity as "IIT"

## 2004 Estimated Tax

Earter any estimated tederal income tax payments you unde using Form 1040-158, too 2004. Include any overpayment from 3004 return that you applied to your 2004 extuniatel tax.

If you and your spouse paid joint extracted any beat row filler separate income Last returns you can divide the amount pain raw was you can divide the as you both agrees, you must divide the payments in proportion to each spouse's individual are as abosen only our septrate returns for 2004. For an extra process and returns for 2004 for an extra process and returns and possess of the same to show both sexual secondy mumbers for some of the sequence of the state of the payment of the payment with the payment point of the sequence of the payment of the payment of the payment of the payment point. But you or your spouse point are returns. If you or your spouse point was promote that the payment of the but both our expose it is proceeded in 2004 to m 2295 better filting a point feature and the amounts you each produce for the payment of th

## Divorced Taxpayers

## Name Change

If you changed your mane hocative of mar-nage, divorce, etc., ead, you made esh-mared tax payments using your tornor amou, arich a soferment in the front of bern fold. On the statement, explain all the paymene you and your sporse made in 2004 and the namest and SSNss under which you made them.

Need more information or forms? See page 7.

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## Earned Income Credit (EIC) Lines 65a and 65b—

## What Is the EIC?

The EIC is a credit for certain people who work. The credit may give you a refund even if you do not owe any tax

## To Take the EIC:

- · Follow the steps below
- Complete the worksheet that applies to you or let the JRS figure the credit for you
  - If you have a qualifying child, complete, and attach Schedule FIC.

Hyan take the EIC even though you are ant eligible and extrem.

It is deformable that you retry is that to residess or intentional devergated of the EIC rules you will not be allowed to take the credit for 2 years even if you are otherwise eligible to the Sin If you than that the HiC you will not be allowed to take the credit for 10 years see Form SNO. Who must file, ou page 44. You may also fave to pay penalties.

## Step 1 All Filers

- 1. If in 2004
- 2 children lived with you, is the amount on Form 1040, line 37, less than \$34,458 (\$35,458 if morned filling
- 1 child lived with you, is the anount on Form 1040, line 37, less than \$30,338 (\$31,338 if married filing jointly)?
- No children lived with you, is the amount on Form 1040, lure 37, less than \$11,4290 (\$12,430) it instrict filling
  - | Yes, Continue

∽i

You cannot take the credit No. Smo

You cannot take the credit Put 'No" on the dotted line next to line 65a Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EUC purposes (see page 44)? No. (570) [ Yes. Contmut

Is your filing status married filing separately? L. Yes. (Tro)

. ] No. Continue You cannot take the Are you filming Form 2555 or 2555-EZ (relating to foreign earned monnel? You cannot take the Yes. (STO)

5. Were you a nonresident alien for any part of 2004? Ves. See Nouresident . ☐ No. Go to Step 2. ahens on page 44 Need more information or forms? See page 7.

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# Step 2 Investment Income

Form 1040 - Lines 65a and 65h

Add the amounts from Penn 1040:

I me 8a Line 13" I me 8b Line 9a

Investment Income ==

Brother, sister, stephathir, stepsister, or a descendant of any Son, daughter, adopted child, stepchild, or a descendant of

any of them (for example, your grandchild)

of them (for example, your niese or nephew), whom you cared for as you would your own child

Foster child (any child placed with you by an authorized placement agency whom you cared for as you would your own child)

Is your investment income more than \$2,650? Yes. Commue

\*Do not include if line 15 is a loss.

No. Skip question 3; go to question 4

Are you filing Form 4797 (relating to sales of business property)?

illers on page 44

You cannot take the credit.

Do any of the following apply for 2004?

You are filing Schedule F.

 You are reporting uncome or a loss from the rental of personal property not used in a trade of business.
 You are reporting uncome on Form 1040 line 21, from Form, SN 14 relating to electron to report child's interest. and dividently).

No. Continue Worksheet I in Pub

596 to see if you can take the credit To yet Puh. 596, see page 7

J Yes. Go to Step 3 [ | No. Go to Step 4 on on page 42. Did a child live with you in 2004?

eron If the child was married, see page 44,

If the child did not live with you for the required time, see Everption to "time lived with you" condition on page 44 Lived with you in the United States for more than halt

Of 21×44. who...

Look at the qualitying child conditions above. Could you, or your spouse if filing a joint return, he a qualifying child of another peason in 21064.

□ No. (№ to question 2 You cannot take the credit Put "No" on the dotted line new to line 65a. ☐ Yes.

You cannot take the avairt Put "No" on the dotted line next to line 65a

Need more information or forms? See page 7.

Do you have at least one child who meets the conditions to be your qualitying child? No. Skip the next two questions, go to Step 4, question 2.

Yes. Continue

Does the child meet the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2014?

pp,

A qualifying child is a child who is your...

Step 3 Qualifying Child

form 1040 Lines 65a and 65h Continued from page 41

No. This child is your Ves. See Qualifying child of more than one person ou page 44

security number as defined on paye 44 unless the child was born and deed in 2004. Skip Nep 4, go to 5tep 5 on page 43. qualifying child. The child must have a valid social

# Step 4 Filers Without a Qualifying Child

Look at the qualifying child conditions in Step 3. Could you, or your spouse of filing a joint return, be a qualifying child of another person in 2004? Yes.

You cannot take the credit Pur 'No" on the dotted line next to line 65a.

Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2004 fax return?

Any age and permanently and totally disabled (see page 44)

Under age 24 and a student (see page 44)

was at the end of 2004... Under age 19 No. Containe You cannot take the Yes. (sree)

Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2003%mi

Was your home, and your spouse's if filing a joint return, in the United States for more than half of 2004. Members, of the military standards on their military standards on the United States, see page 4.1 before you answer. You cannot take the credit No. STIP Yes. Continue

No. (sm) Wes. Up to Step 5 on page 43

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Continued from page 42

# Step 5 Earned Income

Are you filing Schedule SF hecause you were a member of the clergy or you had church employee income of \$108.28 or more?

Wes. See Clergy or Clurch employees, whichever applies, on this page.

Figure earned moone

Form 1040, line 7

Suhtract, if included on line 7, any:

- amount subtracted on the dotted line next to Form 1040, line 7). Taxable scholarship or fellowship grant not reported on a Form W-2. institution for work (put "PRI" and the · Amount paid to an immate in a penal
- Amount received as a pension or annuity from a nonqualified deterred compensation plan or a nongovernmental section 457 plan (put "DFC" and the amount subtracted on the dotted line next amount received as a pension or annuity. to Form 1040, fine 7). This amount may be shown in Form W-2, box 11. It you received such an amount but box 11 is blank, contact your employer for the

Add all ut your nontaxable combat pay it Form 1144, line 65b See Combat pay, income " Also enter this amount on you elect to include it in earned Nontaxable on this page.



ent. Hecting to include nontaxable combat pay may increase or decrease your EIC. Figure the credit with and without your pontaxable combat pay before making the election. Earned Income

The election cannot be made on the return of a taxpayer whose tax year ended before October 5, 2004, due to his or her death.

Were you self-employed, or are you filmg Schedule SE be-cause you were a member of the clercy or you had church employee mcome, or are you filing Schedule C or C-FZ as a statutory employee?

☐ Ves. Skip question 4 ☐ No. Continue and Step 6; go to Worksheet B on Page 46

If you have

- 2 or more qualifying children, is your canned income less that \$34,458 (\$35,458 if morried filing jointy)?
  - I qualitying child, is your earned income less than \$30,338 (\$31,338 if married filing jointly)?
- No qualifying children, is your carned meeme less than \$11,490 (\$12,400 it married filing jointly)?

No. Stop T Yes. Go to Step 6

# Step 6 How To Figure the Credit

You cannot take the credit

## No. Go to Worksheet A en page 45 | | Yes. See Credit fig-ured by the BS on page 44.

Do you want the IRS to figure the credit for you?

(listed in alphabetical order)

Definitions and Special Rules

Adopted child. An adopted child is always treated as your own child. An adopted child methods a child placed with you by an authorized placement agency for legal adoption even if file adoption is not final. An authorized placement agency includes any person or our authorized by state law to place children for legal adoption.

Church employees. Determine how much of the amount on Form 1040, line 7, was also reported on Schodule SE, line 5a. Subtract that amount from the amount of morn 1640, line 7, and enter the result in the first space of Step 5, line 2. Be sure to answard estables of section 3 in Step 5.

Clergy. The following instructions apply to ministers, members of religious orders, when have not taken a two of poverty, and Christian Science practitioners. It you are filing Schedule SE, and the amount on fine 2 of that schedule includes an amount that was also reported or four 1040, line ?.

- Put "Clergy" on the dotted line next to Form 1046, have 65s
  - 2. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, line 2
    - Subtract that amount from the amount on Form 1040.
       Fine 7 Enter the result in the first space of Step 5, June 2
      - Be sure to answer "Yes" to question 3 in Step 5.

Combai pay, Nortaxable. If you were a member of the US Anned Perces who served as conshitz arons, certain pays excluded from your arcente. See Conthat Zone Textuscon in Path 3. You can elect to include this pay in your earned income when figuring the ELC. The amount of your montachele combail pay should be shown in bromis) W.2, box 14, with code Q

Need more information or forms? See page 7.

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mental condition and a dector has determined that this condition tail has listed or car be expected to last continuously for at least a year, or b) can lead to death.

Credit figured by the IRS. To have the IRS rigure the credit for

Form 1040 Times 65a and 65b

Form 1040 1 mes 653 and 65h

Par 'FIC' on the dwitted line next to Form 1040, line e/s a Be sure yew onest the northraphic contrating yay you elect to unclude in earned monitor on Form 1040, line 65b. see Combining yay, Nortaxable on page 43.

3. If you have a qualifying cladd, complete and attach Schedule ELC. If your ELC for a year after 1996 was reduced or disablowed, see Form 8802, Who must file below.

Oualitying child of more than one person. If the child misers the continues to be significant that of more than the continues to be significant that the transfer the Fifthesed up that child. The other personst cannot take the Fifthesed up that child. The other personst cannot take the Fifth for people without equalitying child, but may be able to take the Fifthe Assed on a different matalying child, but may and the other personst cannot agree who will take the Elf based on the same child, the IRS will apply do to following rules.

- If only one of the parkings is the child's parent, the child's ill be treated as the qualitying child of the parent
- If both peasons are the child's parents, the child will be meated
  as the qualifying eithed of the parent with, whom the child freed
  for the longer period of time during 2004. If the child freed
  will each parent for the same amount of time, the child will
  freede as the qualifying child of the peacnt who bead the higher
  adjusted grows meaner (AGI) for 2004. Exception to "time lived with you" condition. A child is considered to have level with you be fall of 2024 in the child was been or died in 2004 and your home was this child's home for the entire time for ot he was adres in 2004. Enimperary absences for special circumstances, such as for school vacation, medical care, mithary service, or determine m a promite facility, count as much hood above. However, or determine m a promite facility, count as much hood above. If show they not a family member, see Pub. 5% to find out if that one who is not a family member, see Pub. 5% to find out if that of the life against year and the middless of the middless year, but you were in the middless yearned on when the fact To get Pub. 5%, see page 7. If you were in the middless yearned outside the United States, see
  - If none of the persons is the child's parent, the child will be treated as the qualifying child of the person who had the lughest AGI for 2004.

Form 4797 filers. If the anount on Evin 1940, line 15, includes an anound frost Form 4707, you must use Workshoet 1 in Pub Syk to ose it you can take the FIC. To get Pub, 5%, see page 7, Otherwase, stop; you controt take the HC.

Form 8862, Who must Ille. You must file from 8862 it your ElC for a year slifet Pledy was reduced or disallowed for any reason other fluin is that he clerical error. But do not life from 8862 it either of the following applies.

1. After your ELC was reduced or disallowed un an earlier your ELC was reduced or other discussions, and your ELC was not been reduced or disallowed, and (b) your ELC has not been reduced or disallowed again for any reason rotter than a mater or distinct

You are taking the EIC without a qualifying child and the only reason your FIC was reduced or disallowed in the earlier year when we because it was deformined that a child issued on Schedule FIC was not your qualifying child.

The child trust have a valid social security number as defined below unless the child was been and dellen 1974. If you do not have a qualifying child, stop, you cannot take the file? Pur No." on have a qualifying child, stop has doned line next to hive 65s. If you have a qualifying child, skip heq. 18.

Example, You and your Syzerold daughter moved in with Example. You and your Syzerold daughter moved in with cortein to Aral. You'd You are not a qualifying child for both you and your mother. You daughter most his coordinent to be a qualifying child for both you and your mother thoughter as a qualifying child der both you and your mether cannot agree any one to provide the set of a qualifying child. the rules donce upply Under those rules, you are draftly for for the rules donce upply when these rules, you are the child's paern. You mother would not be entitled to take the FIC unless she has a different qualifying child.

Seedia security number (SSN). For purposes or dashing the EC, a utility SSN was number sowed by the Social Neeuny. Administration unilises. Kest Maid of Employment's pruned on the social security cand and the number was besued solicly to apply for or receive a feedably. United bonetin.

To find out how to get an SSN, see page 16-11 you will not have an SSN by April 15, 2005, see What If You Cannot file on Time? on page 12

2 years after the most rocent tax year for which there was a trial determination that your ELC was reduced or disallowed due to reckless or intentional disregard of the EUC rules, or

Also, do not file Form 8862 or take the credit for the

10 years after the most recent tax year for which there was a final determination that your EIC was reduced or disallowed

due to Irand

. We enrolled as a full-time student at a school, or Student. A child who during any 5 months of 2004

Took a full-time, on-turn training course given by a school or a state, county, or local government agency

A school metudes a technical, usde, or mechanical school. It does not include an on-the-job training course, correspondence school, or night school.

Martied child. A child who was married at the end of 2004 is a qualifying child only if (a) you can clean thin on their as your dependent on Front 140f, line Ge, or (b) this child's other yacon cleans faint or her as a dependent under the rules for children of divorced or separated parents in Pub. 501.

Members of the military. If you were on extended active dumy conside the United Mastes, your hibmers is considered to be in the United States during that duty period. Extended active duty is military luly outleted but in indefining regime, of this appended of more than 30 days Oncey you begin serving extended active duty, you are considered to be on extended active duty exent if you serving the

Wetlare benefits, Effect of credit on. Any relund you receive as a resolt of fading helf (will not be used to determine if you are disposed for the following programs or how much you can receive from them Burt if the relund you receive because of the HX is five spent within a certain period of time, it may count as an assettive recourse, and allocity our depending.

- Temporary Assistance for Needly Families (TANE)
- Medicard and supplemental security income (SSI).
  - · Food stamps and low-income housing

Nonresident aliens. If your filing status is married filing pondy, go to Step 2 on page 41. Otherwise, stop, you cannot take the EIC Permanently and totally disabled child. A child who cannot engage in any substantial gainful activity because of a physical or

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Need more information or forms. See page 7.

Worksheet B-Earned Income Credit (EIC)-Lines 65a and 65b Krep for Your Records Use this worksheet if you were self-employed, or you are filing Schedule SE because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee.

If you are marked faling a your return, tachede your spouse's anisating, if any, wath yours to lighte the amounts to

Complete the parts below (Parts 1 through 5) that apply to you. Then, continue to Part 4

4

b. Erner any attount from Schedule SE, Section B, line 4b, and line 5a

In Buter the amount from Schedule SE, Seen in A. Jine 3, or Section B. Line 3, whichever applies.

- 1d

d. Enter the amount from Schedule Sty, Section A, Inte 6, or Section B, Intel T3, whitelever applies.

Church Employee

Income Filing

Schedule SE

e. Subtract fine 1d from Le.

c. Combine bixs is and 15

Members of the

Clergy, and People With

Self-Employed,

Part 1

Do not include on these lines are statistics employee income or any amount exempt from self-emptoyment tax as the result of the fitting and approval of Form 4029 or Form 4561.

Seit-Employed

Part 2

NOT Required

2a

+ |2b|

Enter any net profit or dossy from Schedule C, line 31, Schedule C-EZ, line 3, Schedule K-1 (Form 1065), has 14, code A rother dain faminigh, and Schedule K-1 (Form 1065/B), has 9\* Einer any nei famy profit or (1055) from Schedule E, June 36, and Irom Jarin partnerships, Schedule K-1 (154m 1065), box 14, cock- 4\*

Combine lines 2a and 2b

For example your net estudies from self-employment were ten than \$100.

 No qualitying children, i\* the amount on line 3 less than \$6,400 (87,400 if tutarned filting jointly)? I or more qualifying children, is the amount on line 3 less than \$14,050 (\$15,050 if married thing jointly??

If you have

Filers Who Answered

Part 2

Schedule SE

To File

Horni 1040 - Lines 65a and 65b

Worksheet A—Earned Income Credit (EIC)—Lines 65a and 65b

Form 1040-1,mes 65g and 65h

Keep for Your Records

Before you begin: √ he sure you are using the correct worksheet. Do not use this worksheer if you were self-employed, or you are thing Sciedules BF because you were a tembber of the delay or you had church employee income, or you are thing Schedule C or the delay or you had church employee income, or you are thing Schedule C or the Capt or you had church employee instead, use Worksheer B that begins on page 46.

L. Futer your earned means from Step 5 on page 43	Look up the amount on line Labove in the Fit Table on pages 48-53 to had the credit. Be sure you use the correct column for your filipp share, and the nutriber of children you have Fater the epoplithere	If the 2 is zero, (stop) You connot take the credit Put "No" on the dotted line next to line 65%.	Friter the amount from Form 1040, line 37	Are the amounts on lines 3 and 1 the same?	Yes. Skip line 5, enter the amount from line 2 on line 6.	No. Go to lune 5
<u>-</u>	ri		~,	7		
Part 1	Worksheet A					

Yes. Leave line 5 blank, enter the amount from line 2 on line 6	No. Look up the annount on line 3 in the FIG T-table on pages 3M 53 to find the rectulin Be sure you use the correct column tor your fifting stams and the mumber of children you have Faiter the circhi laren and its manufact of the Look at the announter on thus 5 and 2. Then, cuter the smaller annount on fine 6.
Yes, Leav	No. Lool Page colum you Lool Ther



\*Reduce any Schedule K-1 anounts by any partnership section 179 expense deduction cleaned, uncertification cleaned not a but gas properties. It you have any Schedule K-1 amounts, exapples the appropriate invest of Schedule SE, section A. Put your name and sexual security number on Schedule SE, and after bit to your return. (50) You cannot take the credit Pair "No." on the dotted line next to fine 653 2 or more qualitying children, is fine 4b less than \$34,458 (\$35,458 if manned bling jointly)? I qualifying child, is line 4b less than \$30,338 (\$31,338 if married filing jointly)?
 No qualifying children, is line 4b less than \$11,499 (\$12,490 if married filing jointly)? You carried take the credit Put "No" on the dotted line next to line 65a Ves. If you want the IRS to figure your credit, see page 44. If you want to figure the circuit viture-II, either the amount from line 4b on line 6 ipage 47) Enter the unionin from Schedule C, Inc. 1, or Schedule C-EZ, Inc. 1, that you are filting as a statutory employee b. Combine tines le, 2c. 3, and 4a. This is your total curned income. 4a. Enter your earned meonic from Step 5 on page 43 If line 4h is zero or less, If you have Statutory Employees 3. Note. If the 4h unders income on whether we should have read edit englorment tax but did not we may reclose vour creat by the amount of we may be amount of the self-englorment tax not paid. Filing Schedule C or C-EZ All Filers Using Worksheet B Part 4

Veed more information or forms? See page 7.

- 45 -

Need more information or forms? See page 7.

- 46

35484 88588 388864 88888 855587 885588

1. To find your credit read 2. Then, go to the odumn Example. If your filing down the Aff deart. But least that include your fining structural status are startly and early you filed the number of qualifying qualifying child and the amount hine that includes the amount children you have been faller the you are looking up from your FIC Worksheel is \$2.5 you your FIC Worksheel is \$2.5 you your FIC Worksheel is \$2.5 you.

And

No Goe

3

2004 Earned Income Credit (EIC) Table

Caution. This is not a tax table.

One

If the arrount you are looking up from the worksheef 19---

District Charles Charles Your credit to

Form 1040 Lines 65a and 65b

-Continued from page 46 Worksheet B

on page

All Fifers Using

Worksheet B

Keep for Your Records

**)** 

Enter your total earned income from Part 4, fine 4b, on page 46.

Lesk up the amount on time of above in the ELC Table on pages 48-53 to find the credit. Be sure you use the correct column for your filling status and the murther of cluthern you have. Buter the credit here.

If hise 7 is zero, [Stop] You cannot take the credit. Put "No" on the dotted hise text to the 65s

amount from Form 1040, bre-Enter the a

Yes. Skip line 10; either the amount from line 7 on line 11

Are the aurounts on lines 8 and 6 the sume?

Go to hue 10 o N

10.

 No qualifying children, is the amount on line 8 less than \$6,400 (\$7,400 it marmed filing jointly)? If you have

> Filers Who Answered "No " on" Line 9

amount on line 8 less than \$14,050 • 1 or more qualifying children, is the (\$15,050 it married filling Jointly)?

Yes, I eave line 10 blank; enter the amount from line 7 on line 11 No. Look up the amount on time 8 in the EIC Table on pages 48-53 to find the credit Be sure you use the contect cyling for your filing status and the number of children you have Enter the credit here.

9

Look at the amounts on lines 10 and 7. Then, enter the smaller amount on line 11.

This is your earned income credit

Reminder-

income Credit

Your Earned

Enter this amount on Form 1040 time 6%

1,559 1,766 1,766 1,766 1,766 1,966

1040 It you have a qualitying child, complete and attach Schedule EIC

If your EIC for a year after 1996 was reduced or disallowed, see page 44 to find out if you must file Form 8862 to take the credit for 2004

Need more information or forms? Nee page 7,

Need more information or forms? See page 7.

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Caution. This is not a tax table

(Caution. This is not a tax table.)

2004 Earned Income Credit (EIC) Table—Continued

20

Need more information or forms? See page 7.

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	dit (E)	And Thus	Sus	child r	2 604	2,604	2,604	2 604	2.604	2.604	2.604	2 3 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2 604	2.599	2,591	2 567	2,551	2.535	2519	2 495	2,479	2,463	2,439	2 423	2.407	2399	2,375	2.359	2,343	2327	2,311 2,303 2,295	he he no	
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	2004 Earned Income Credit (EIC) Table	The state of		668 (1-3J)	550	11,550	850	0000	12,050	200	250	12,300 12,350 12,400	500	200	14.250 14.250	300	4 400	200	14,600	750	980	14,960	900	15,150	000	15,350	0005	15,550 15,600	750	9800	15,900 15,950 16,000	are looks	
	Earned	If the amount you are looking up from the	- 4 10-A	90							1																					\$2 Other	
	2004	if the a	WOW	At last	11,56	11,850	11,75	11,880	12,00	12,050	12.20	12,250	12,45	12,50	14,100	14,25	14,350	14,45	14,550	14,70	14,750	2 2 2	15,00	16.15	15,25	15,350	16,45	15,500	15.65	15,75	15,650 15,900 15,950	If the amounted to \$2	
	diffy No.	Tho	1	3 4 30	3 470	3.490	3,530	3 590	3,610	3870	3,710	3,730	3 790	3 830	3.870	3 910	3,950	3,990	4.030	4 070	4 110	4.150	3 210	4 230	4.270	4 300	1300	4 300	4 300	4 300	4 300	4 300	y). your
1	200	child	credit	2,604	2,604	2,604	2,604	2.804	2.604	2.604	2.604	2.604	2.604	2,604	2,504	2.604	2 604	2,604	2.604	2,604	2,604	2,604	2 504	2 504	2.504	2.604	2000	2.504	2 504	2.304	2.504	2.604	thing toint
otalia r	Marind you has	No children	Your	303			280	269	265	385	246	242	32	223	1275	208	198	195	185	173	169	158	35 55	146	135	131	120	112	108	101	800 80	78	named fi
you filing status re-	makalis m l n N	Two		3.430	3 4 50	3,490	3.530	3,590	3,610	3 670	3,710	3.730	3.790	3.830	3 890	3 910	3 950	3 3 3 0	030	070	110	4.150	1,210	1 230	290	1,300	300	300	300	3000	300	300	2,490 if r
And	De Priland	One	r credit k	76	907	604	2.604	100	288	200	. 198	26.00	109	200	965	98	3 8 8	100	222	109		509		200	8 8	78	2 2 3	604	500	60.	7 7 8	9 8	1300 (31
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_	2.	- 5	5				_	-	888	888	2 8	888	88	888	888	85	388	8	888	28	85	200	20 20	888	38	88	8 8 8	8 8	88	8 8	888	900	but less
	unit you are from the	Ī	But lass	8,550	8 8	8 g	8,850	0	9,050	9,200	9,3	9,350	20,00	9.550	100	8,0	9,990	10.0	001.01	10.2	10,300	10,400	10,01	10,650	10.7	10,850	0.01	11,000	11,100	11.2	11,330	± ±	Mg lough
	If the amount y looking up from	orksheet	Atteast	8,500	8,600	8,700	8,800 8,850 900	8,950	0000	9 150	9,250	9,350	9,450	9,550	9.650	9,750	988.6	9,950	00000	10,150	10,260	10,350	10,500	10,800	10,700	10,750	10,850	10,950	11,050	11,150	11,250	11,400	amed fift
_	5	Two	_	230	350	310	2330	390	2430	027	510	550	200	0000	690	210	322	2 780	0.00	850	910	920		030	080	5 6 5	823	3,190	200	250	588	320	450 if m
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your filing st.			_	210 3			330		430		-		-		690 3°		750	+	630 36			950		020		130			230			370 3.	eet is at
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_	200	Children	=	390	390	390	390	386	390	390	390	390	38	376	365	361	349	3	338	326	322	315	303	388	286	280	273	265	257	25.7	242	28.8	young up
	you ose m the	1	1 legs than	5,550	5,700	5,750	6,900 6,900 8,950	0,000	6,100	8,200 8,250	6,300	6,350 6,400 450	6,500	6,550 6,600 8,850	6,700	6,800	96,90	2,000	2,17	7.250	7,300	7,400	7.650	7,650	7,750	7,800	7,950	6,050	8,100 9,150	8,250 8,250	8,300 8,350 8,400	8,450 8,500	ou are lo
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rorm 1040 | Lines 66 Through 72d

## Line 69 Excess Social Security and Tier 1 RRTA Tax Withheld

Line 66

## Other Payments

Check the boxtes) on line 69 to report, credit from Form 2439, 4136, or 8885

## Line 71

If twe 71 is under \$1, we will send a refund only on written request.

You cannot claim a refund for excess tier 2 RRTA tax on Form 1040 Instead, use Form 843.

For more details, see Pub. 505.

TIP has amount you overgail to have, you may a satter decrease the amount of income tax with head from your pay by filling a near form W-4 See facome 1sx Withbolding and Fatunated Tax Payments for 2005 on page 57.

Refund Offset

What is the Additional Child Tax Credit?

Additional Child Tax Credit

Line 67

This credit is for certain people why have a all their one qualitying child, as defined in the instructions for line 51 on page 37. The additional child (av credit may give you a citting even it you do not owe any tax. Two Steps To Take the Additional Child Tax Credit. Step 2. Read the TIP at the end of your Child Tax Credit Worksheet Use Form 8812 to see It you can take the additional child tax credit, but only it you meet the condition given in that TIP. Step 1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 51 that began on page 37

## Injured Spouse Claim

If you filed Form 4368 to get an automatic secretors of time to file Farm 1405, estics any automatic you paid with data form or by electronic inflow subdiands of retalticard. If you paid by teahs each do not include on his 68 the conventioner fee you were charged. Also, method can amounts paid with Form 2688 or 2359.

## Refund If you, or your spouse at filling a joint return, had more than one cathoyer to 2004, and fould wages of more than \$87,002, to your with swells exerting or for I rathood returement (RR TAT LAT may have been withheld. You wan take a credit on this line for \$5,440.50 But Lany one employer withbed more han \$5,440.50, you must ask that employer in relined the access to you You campot claim it on your return. Figure you wan spragately for you and your spraye.

## Amount Overpaid

If you want to cheek the status of your refund, piezes wat at least 6 weeks (3 weeks (4) you field enough your return to do so But it down field your return to do so But it low I dweeks (1) weeks (1) you return allow I dweeks (1) weeks (1) weeks (2) you field electronically). See page 8 for details

If you owe past-due federal tax, state more lax, shift displan; spousls support or certain federal nordiz debts; such as entitlated montal debts; such as entitlated in beauty and pert of the overgwinent oil line? If may be used offselt to pay the previous mound Offsets for federal lasses are made by the IRS All other offsets are made by the Iresamy Department's Funanche by the Iresamy Department's Funanche of Management Service of NAS). For federal lass offsets, you will receive a notice from PMS. To find our it you may have an other from PMS. To find our it you may have an other or it you have any questions about it, comes the agency to which you owe the deft.

Amount Paid With Request

Line 68

for Extension To File

If you title a joint return and your spouse its not paid pass/due federal arts, said not come in, child support, spusual support, or a federal norman debt, anch as a student loan, par or all or the overpayment on line. It may be used i offsoit to pay the pass-due manuer. But your part of the overpayment may be refunded to you it certain confuting apply and you complete Form \$370, For details, use Telefax ropic 20% is see page 8) or see Form \$379.

Lines 72b Through 72d

DIRECT DEPOSIT

East Refundet Choose dreat depositions, simple, sale, secure way to have your refund deposited automatically into your checking or savings account

Camplete lines 726 dizough 72d if you want us no discussible grows the amount shown on line 72a uso your cliecking or savings account at a bank-or other francied mentionen course as a mutured fund, between age timi, or excell union) in the finited Varies unread of sending you a check.

Note. It you do not want your return die reetly deposited into your secount, draw a lune through the boxes on lines 726 and 72d.

## Why Use Direct Deposit?

You get your refund fast in half the tithe as paper files at you e-file
 Payment is more secure there is no cleek to get lost.

More convened. No trip to the bank to deposit your check
 Saves tax dollars. A retail by direct deposit costs less than a click.

TIP TO THE CONTRACT AND THE THE CONTRACT OF TH

If you file a joint return and full in lines 726 through 726, you are appointing your spouse as an agent to receive the relund. This appointment cannot be changed later.

## Line 72b

The routing maniba roust be mue digits the first we digits must be full through 12 or 21 through 32 Otherwise, the direct do-post will be repeted and a chack sont to-stead. On the cample clock on page 55, the routing number is 32025/025

Vour check may state that it is payable through a financial majutome different frent die eine dwhich you have your checking account. If so, do not use the routing unitness on that clieck lussal, comacy your financial unstitution for the certicer routing number to enter on line 726.

### Line 72d

The account number can be up to 17 char-cerer shint munther and letters, Inchalde hyphens but onti space and special sym-bols. Eurer the number from left to right and leave any unused betwee hard on the sample etheck on page 55, the account sample etheck on page 55, the account

Line 74

number is 20202086. Ly not theck mumber

Amount You Owe Some funancial institutions will

not allow a jount retund to be devented in an individual ac-count. If the direct deposit is requested a check will be sent instead. The IRS is not responsible it a financial institu-tion rejects a incredential.

TIP

Applied to Your 2005 Line 73

werpayment on line 71 you want applied to your 2015 entanded at Nove well apply this attount to your account misses you act set a statement requesting user apply it to your spouse's account. Include your appeals you seek a second accurate minder when the actual accurate minder with the designment. Estimated Tax

To pay by check or money order. Make you check on money order payable to flie "U nited States Treasury" for the full amount due IN not send cash. Do not also the payable of the state the payable of by not also the payable of by Not also he payable to by our secon Write 2004 Form (Fully" and your nature, address.



This election to apply part or all of the amount overpail to your 2005 estimated tax cannot be charged later.

## Amount You Owe

tional payment verticular and tonal payment verticular tonal payment verticular allows you to file your return early and schedule your payment for withdrawal from your cheking or swings account on a hume date up to and meluding April 15. 2015 IRS e-file also provides preof of recept of your return and payment by cmail or through your software package. Visit with its goverific tor details.

Sample Check-Lines 72b Through 72d



The routing and arcount numbers may be in different places on voir check

service provider based on the amount you are paying Feer may vary between the providers. You will be told what the tee is during the transaction and you will have the repution to either continue or cancel the transaction. You can also find out what the tee will be by calling the provider's foll-tree automated customer service man-birs or visiting the provider's website shown below. If you pay by each reard below there is in you pay by each reard below the first of the front provider is of the formation mucher you were given at the continuation number you were given at the cand of the transaction aid the amountly you charlest on the first measure to an examiner from Pay your taxes in full by April 15, 2005 to save interest and penalties. You do not have to pay it line 74 is under \$1. You can pay by check, money order or credit card. Do not nother any estimated tax payment for 2005 in your check, mensy order, or amount you charge historal, make the estunated tax payment separately. Include any estimated for penalty from the 25 in the amount you enter on tine 74

Official Payments Corporation 1-800-2PAY-PAV<sup>26</sup>+1-806-272-0829) 1-877-254-4413 (Customer Service) www officialpayments com

Fuk 20av Corporation 1-388-PAY-1040 \*\* (1-8/8x-724-1040) 1-888-658-5465 (Ousnater Service) www-PAY1040.com

dogume phone number, and social security number. SSN on your payment. If you are filing a joint return, enter the SSN shown first on your tax return.

To help process your payment, enter the amount on the right side of the check like like like XXXX XX Do not use dealths of lines (for example, do not enter "S XXXX" or "or "S XXXX").

TIP The the minor of cornect is the first see the minor of cornect is with their from your got by filing a new Form W-4, or (h) make estimated tax payments for 2005, see Income that payments for 2005, see the concentration of the cornect for 2005 on page \$7

What If You Cannot Pay?

then, please complete Form 1049-V following the transitions in that form and enclose it in the envelope with your tax return and payment. Although you do not have to use form 1040-V, doing so allows us to process your payment inote accuractly and efficiently.

If you cannot pay the full amount shown on live? Ya when you file, you can ack to make mouthly installment payments for the full or a partial amount. You may have up to 60 months to pay. However, you will be clarged merest and may be charged a lote payment peralty on the tax not paid by April 15, 2005, even if your request to pay in metallments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much of the raw is possible when you file. But before requesting an installment age remeint, you should consofer where less coult alternatives, such as a bank loan or credit eard payment.

To pay by credit card. You may use your Anterican Express? Card. Discover? Card. MaxteCard. Card. or Visale card. To pay by credit eard, call foll free or wish the website of elable scrive provider listed on this page and follow the instructions. A convenience lee will be charged by the

To ask for an installment agreement, use bound 245. You should receive a response to your request for installments within 30 days. But I you tile your return after March 31, it may take us louger to reply.

Line 75

You may owe this penalty if:

• Line 74 is at least \$1,000 and it is more than 10% of the tax shown on your **Estimated Tax Penalty** 

return, or

You did not pay enough estimated tax by any of the due dates. This is true even if

Form 1040 -- Line 75

If you want to allow a friend, family members on you only he passon you choose for this cure your 2001 it a rearn with the IRN when the IRN when the IRN he is a rearn with the IRN because was of your return. Also enter the designed's many blown number, and may tree digits the designed's many blown multiple of the present of the present all entitlestation number of the present all entitlestation auriber of the page are the teget eyes used to with the pad speaker the teget eyes are for the designed as a first of the designed and the first of the designed and the following the substitution to quested. Third Party Designee For most people, the 'tax shown on your terrur's the anount on time of a must the total of any amounts shown on lines 65s and 67 and beams, 88.8, 4137, 4136, 532. [Parts III though VIII endy, and 8889 When ligaring the amount in lace 62, include the amount oil the 61 only if thus 63 is more flast zero or you would swe the temperal perent if you did not in unclude those traces. But if you entered an amount of Schedule II, line 2, orehule the rotal of that amount of the coll of that amount plas the amount on beam 1040.

Exception. You will not owe the penalty if your 2003 cax ream was for a tax year of 12 hall months and either of the following applies.

1. You had no tax hability for 2003 and you were a F. S. emizin or resident for all of 2003, or

2. The total of lines 63–64, and 66 on your 2004 chourt as a least as much as the fax Libility shown on your 2003 return. Your estimated tay payments for 2004 must have been made on time and for the re-quired amount.

Exercise to the control of the contr

Figuring the Penalty

You are not authorizing the designace to vectors any trainf check, had you to anything unsulding any additional tas Lubih.

Tyl., or otherwise represent you before the IRS. It you want to expand the designac's authorization, see Pub. 947. If the Facepton above does not apply and your choose to rejurce the prantity general; see Form 2210 (or 2210 F for farmers and relatement) to find our if you owe the persalty. If you do, you can use the form to figure the amount.

Fater the penalty on line 75. Add the penalty to any tax disc and rate the clear on line 74. It you are the arethod, subtract the penalty from the overgownent you show on line 71. Do not file John 2210 with your return unless Form 2210 understee that you must do so Instead, keep it for your reconds.

gn Your Return

Form 1040 is not considered a valid return miles you spirit. If you are found in 10 you are filling a joint return, your spouse must also spirit. If you spous ceaturd you be the Joint Soil. Be sure to date your return and outer you cecupations). If you have someone prepare you return, you are still responsible for the correctness of the return. If you must have a power of informery alreaded by a representance for you, you must have a power of informery alreaded has specifically subnortee the representance for you. You must have a power of informery alreaded five so spin your return. I do this, you can use from 2848. If you are fing a journ was from 2848. If you are fing a journ He cause Form 2210 is completed. If you want to you can leave him 57 hins and the fix you wan to you can leave him 57 hins and the fix you wan a half gave the penalty and cond on the fix from travers can due you have you will not on the fix from travers can due you want the want was the want to your penalty at you put by the due you meets up to your penalty at you must fix form 210 because the fix cannot figure your 210 because the fix cannot figure your penalty want that want for the form 2210 for want fix form 2210 for want fix mentow want for form story for for other stranes to you form 2210 for other stranes want.

which you may be able to lower your pen-alty by filling Form 2210

retain as a surviving spouse. Laybayer on page 58

Child's Return

If your child cannot sign the rotum, either parent can sign the child's name in the space provided. Then, old By to sir you ture, parent for namer child." Providing your daytime phose in invertigation before year return we trust have questions. Mental has a post return, such as the extract meaning your return, such as the extract meaning credit, credit for child and dependent exists. expenses, or that and dependent expenses, of the answering ent questioner the plants we may be able to confin processing your return without marking a letter. If you are filmes. Daytime Phone Number

### Paid Preparer Must Sign Your Return

Generally, anyone you pay to prepare your term must sign to the beyage provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return. It you check the "Yes" bea, you, and your spouse if fifting a paint return, are an thorizing the IRS to call the designer to surviver any questions dust may arise during the processing of your team. You are also authorizing the designer to.

Give the IRS any information that is missing from your return,



## Electronic Return

Cleare your own parsonal identification number (PN) and file a paperlass return electronically or use a tax professional. If you are marred filing pointly, you and your spouse will each need to create a PNs and enter these PNs as your electronic aignatures.

To verify your identity, you will be come (AGI) from your eighard goes uncome for the place of the place octal security statement. The authorization will automatically end to later than the due date (without regard to extensions) for thing your 20% Los form. This is April 17, 20%, for most people II you wish to revoke the authorization before it ends, see Pah 947

1110 Call the fifs for intermation about the processing of your return or the status of your return or payment(s). Receive copies of notices or transcripts related to your return, upon request, and

## Signatures!

Respond to certain IRS notices about mall crivis, offsets, and return preparation

A PIN is any combination of five digits you choose except five acros. If you use a PIN, there is nothing to sign and nothing to final—not even your Forms W. 2.

Need mure information or forms? See page 7.

- 56

Need more information or forms? See page 7.

55

electronically if you return electronically if you are a first fine internal age to at the end of 2004 or if you are fifting certain forms, such as Form H15. 4385 (if arediments, are required), \$715, \$253 (if arediments are required), \$715, \$888, or \$888.

www.irs.gov/efile and click on "e-lile for Individual Taxpayor" For more details, visit

Forms 8453 and 8453-OL. Your return is not complete without your signature. If you

General Information

How To Avoid Common

Mistakes

Mistakes may delay your refund or result m notices being sent to you.

are not eligible or choose not to sign your return electronically, you must compilete, sign, and file Form 8453 or Form 8453-OL, whichever applies

to sign ff you use a paid preparer, ask your return electronically!

## **Assemble Your Return**

Assemble any schedules and forms beland Form 1040 in order of the "Attachment Se-

quence No "shown in the upper right cor-ner of the schedule or form. If you have supporting shooments, arrange benn in the same order as the schedules or forms they support and attach them last. Do not stack correspondence or other items unless re-quired to the so. Attach is cepty of forms W. 2 and 2430 to the from to from 1940. Also ands theories W. 2d and 1994, to the trost of from 1640. It as was withheld.

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

If not, certain deductions and credits may be delayed, and you may not recove credit of edyod, and you may not recove credit of your related to the control of the control

### How Do You Make a Gift To Reduce Debt Held By the Public? How Do You Make

no longer living with your spouse, or (c) given all the facts, and eventuatances, it would not be fair to hold you bable for the

tax See Form 8857 or Pub 971 for more details

It you are taking the EIC. be sure you used the correct column of the EIC Table for your filing status and the number of children you have

Make sure you entiaced the correct name and vocale security muther (SNN) for each dependent you claim, on line for Check that each dependent's name and SNN agrees with his to the excell security card. Also, make sure you check the lox un line for, column (4), for each dependent muter age. 17 who is also a qualifying child for the child iss credit.

· Remember to sign and date Form

104t) and enter your occupation(s)

statement of tax because your spouse omit-ted meonie or claimed false deductions or

credits, (b) you are divorced, separated, or

If you received capital gain distribitions but were not required to file Schedule
D, make sure you checked the box on line
13

You may quality for rehef from hability for

or 38b or you (or your spouse at faling jointly) can be claimed as a dependent on someone else's 2004 return, see page 31 to be sure you entered the correct amount on bue 39.

tax on a joint return if (a) there is an underinnocent Spouse Relief

If you wish to do so, make a check payable to "Bureau of the Public Dash". You can send it to "Bureau of the Public Debt. De-purment G. P.O. Box 2188. Parkenburg, WV 26106-2188. Or you can enclose the check with your racome tax return when the you till Do not add your gill to any tax you may one "See page 55 for details on how to pay any tax you how.



You may be while to deduct thus gut on your 2005 tax setum

### Records Be Kept? How Long Should

overpaid is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2005 pay. For details on how to complete Form W-4, see Pub. 919

If the amount you owe or the amount you

If you owe tax and are paying by the regular order be sure to include all the required information on your payment beet the instructions for line 74 on page \$5 For details.

What Are Your Rights

De some to enter your SSN in the space provided on page 1 of Form 1440. If you are married filling a joint or separate return, also enter your spouse's SSN. Be some to enter your spouse's SSN. Be some to enter your SN in the space next to your name. Check that your name and SSN agree with your sexual security card.

as a Taxpayer?

Payments for 2005

Withholding and **Estimated Tax** 

Attach your Forms) W-2 and other required forms and schedules. Pur all forms and schedules in the proper order. See As-semble You Return above.

• Check your math, especially for the child ax celld, earned mecone credit (EIC), taxable social sectority basefits, notal menone, ttemzed deduction or standard inchatterion for estemplisms, taxable mesone, total tax, federal mesone, total tax, federal menue for withheld, and retund or amount you owe a be same you use the correct method to tigue your fax. See the unstructious for line 43 that begun on page 33

Income Tax

Keep a cepy of your tax return, worksheets you used, and recorded of all timus appearing on it such as Forms W-2 and 1099) until the status of intrastaver rans our for that return Vasally, this is 3 was, from the date the return was the or filed, or 2 years from the date the return was the or filed, or 2 years from the date the return was the per years of your from the date the return was the return was the return was the per work of the date. The per work of the date of the per work of the date in ended to figure the base of the original or replacation property. For more deaths, see Pub 552.

## Amended Return

File from 104(N to change a return you diadog field Colonally, Form fould must be field within 3 years after the date the original return was filed, or within 2 years after the date that the dide be taxt we good and withever it have the fast we good with the base have times time to file from 104(N of you are physically or men-

## Parent of a Kidnapped Child Tax Return?

## Death of a Taxpayer

Send Your Written Tax Ouestions to the IRS Heip If a taxpayer died before thing a return for 1024. He taxpayer's syonic of perioacal representative tuny have to file and sign a return for the laxpayer. A personal representative tuny have to file and sign a return for the laxpayer. A personal representative can be an executor, administration awayore who is in charge of the decented taxpayer's perjectly. If the decented tax have the full to get a travitined that a return must be fulled to get a return that the train must enter. The case must enter the deed to get a return that short state of the top dead to strong the state of the train must enter. The decented that the decented that so is not previded, it may delay the processing of the return.

## Claiming a Refund for a Deceased Taxpayer

## Need a Copy of Your tally unable to manage your fairs. See Pub. 556 for details

If you need a copy of your tax return, use Form 4506. There is a \$50 fee for each return requested. If you wan a free francerpt of your tax return or account, use bornt 4506. For call us. See page 10 for the

If your apouse died in 2004 and you did not remary in 2014, or it your spause theil in 2005 before fdung a return to 2004, you can file a point return. A point return should who your spause's 2004 morne before death and your income for all of 2004 Enter "Fdung as surviving apouse" in the case where you sign the return If someone for all the prisonal representative, he or site must also 8 ign.

The survivug sponse or personal repre-censaives knoded promptly usubited players of meoute, including financial institutions, of the tapopis's defaul Than will mauue the preper reporting of meotine carned by the inspiyer's social security number vloud may be used for tax years after the year of ath, except for estate tax return purposes

fund or a tax behave due of less than \$1,000 Jf your total estimated tax (inclinding any housebold employment taxes or adternative minimum (ax) for 2203 is \$1,000 or more, see Form 1040-15. It has a workshort you can use to see if you have to make estimated tax payments. For more dotals, see Pab \$65

You have the tight to be reated hardy, pro-lessureally, prouping and courteausly by lessureally, prouping and courteausly by IR's employees. Our good at the IR's is no protect your rights so that you will have the highest conditioner on the integrity, offi-cency, and tarmess of our faw system. To ensure that you daways receive such mea-ment, you deadled knew about the many rights you have at each sorp of the tax pro-cess. For deads, see Pith. 1

Make sure your name and address are correct on the pred-off label. If not, enter the correct information, If you did not get a peel-off label, enter your rand vour spouse's) name in the same order as shown.

in your list return. Theck that your name It you are taking the standard deduc-tion and you checked any box on bine 38a agrees with your social seemity card.

In general, you do not have to make estimated tay payments if you expect that your 2005 Form 1040 will show a tay re-

If you are filing a joun return as a sur-nung spouse, you offly need of file the tou venum to claim the return I you are a court-up-punited representance, till de te return and adiach a onty of the certificate that shows your appendition. All other tiless request-ing the deceased (a spayer's return must file the return and areah born 1810.

For more details, use TeleTax Topic 356 (see page 5) or see Pub 359

## financial af-

The parent of a child whe us presumed by a effortunal authorities to have been kidninghed by someone who as not a family member may be able to take the child into account in devertuning this or her eligibility to the head of household or qualitying to the head of household or qualitying the account in devertuning status, electron for dependents child has result, and the earned memore credit (EIC). For details, use TeleTax upper \$35 rese page \$35 or see Pub \$51) (Plan. 596 for the FIC).

## Other Ways To Get

## You should get an auswer in about 30 days. If you do not have the mailing address, call us. See page 10 for the number. Do not send questions with your return. Research Your Tax

You can find answers to many of your fav-quention offinition in several ways by ucces-sing the IRS website at naw in goverhelp and then clicking on 'Help With Tax Ques-tions.' Here are some of the methods you may want to rey. Ouestions Online

Frequently asked questions. This sec-tion contains an extensive list of questions and answers. You may select your question by category or keyword.

 Lix topics. This section provides a broad picture of tax topics beguining with 17 train eategories. Each topic link leads to further categories and their to a discussion. Tax trails. This is an interactive con-tient which asks questions you can sniswed by selecting. Yes for No.

## Free Help With Your Return

Free help in preparing your return is avail and a hardwards from IRS postousted will unnear. The Volumeer fricome Tax Awstsance i VITA I program is designed to their for ourseling for the Elderby i TCE program is designed to a several aspective, and the Tax Counseling for the Elderby i TCE program is designed to asset aspective, and if the program is designed as the streams. Many VITA is nee ofter free electronic filling and all wolf unnears will flety but know about the enefits and deductions you may be entitled to fairn. If you act a mentifer of the military is a word as word as the military is a benefits, south as word as it with a reservence. at an office within your matallanar bey the recommend these programs, go to a war are governed enter beywerd VITA in the upper right eviner Or, call as See page. To for the number. To find the measured AARP Tax-Aude site, your AARP's web-

3,000 3,150

1-800-820-4059. Brintle materials are available at fibraries that have special services for people with disabilities. site at a ww.darp orgitavante 1-888-227-7669

You do not have to figure the amount of any interest or petialities you may owe be-ease figuring these amounts can be centi-plicated, we will do it for you it you wait. We will send you a bell for any amount due. When you go for help, take your photo all darkovid social security ounters for halved.

In Tarpayer identification mutubers) for your spusse, your dependents, and your-solf. Also take a copy of your 2005 tax routin (if available, all your Forms W.2 and 1090 for 2004, and any utiler mismins how about your 2004 menne and expenses.

and Penalties

Interest

## Everyday Tax Solutions

You can get bac-to-face help solving tax publiens every humes day in 185 Tax-payer Assistance Centers. An employee can explain RS letters, request adjustment to your acount, of help you set up a pay ment plan Call you local Taxpyer Assistant for you were for an appendment 10 find the number, go to www.u.se/or/Acountacts or look in the photos book under "United Sisaes, Gowernment Internal Reve-

Interest

If you include misrest or penalties tother than the estimated tax penalty) with your payment, identify and enter the annuant in the bottom magin of from ICAC, page 2. Do not include interest or penalties (other han the estimated tax penalty) in the annuant you owe on line 74.

## Online Services

If you subscribe to an ordine service, about online liling or tax infontiation

We will charge you interest on taxes not paid by their ducked ne, even if an extension of time to file is grained. We will also charge you interest on penalties imposed for fabrice to the orghomese fland, substantial valuation missia demonits, and exhibition that when the startial understanties of tax finiteest is charged on the penalty from the ducked of

£>k

## Large-Print Forms and

Instructions

Park 1614 has large-print copies of Form 1040, Schedides A, B, D, E, and R, and Form 1040-V, and their ustructions. You can use the large-print forms and schedules as workstiener to figure your tax, but you cannot file them ton can get Pair 1614 by phone or mail See pages 7 and 73

Telephone help is available of TDD equipment by Disabilities

## Help for People With

Late filing. If you do not file your return by the due date tincluding extensions), the penalty is usually 5% of the amount due for

Penalties

each month or part of a month your return is line, utilessy out have intensouable explanation. If you do, attach it to your return. The pensity can be as much as 25% (more in some cases) of the tax due If your return is more than 60 days late, the maintuin pensity will be \$100 or the amount of any tax you owe, whichever is smaller.

Late payment of tax. If you pay your taxes here beauly is usually 20 of 1% of the unpaid amount for each month or part of a mouth the tax as sup faul. The penalty can be as much as 25% of the unpaid amount I applies to any unpaid tax on the return. This possibly is in addition to uncress charges on lare payments.

penaltoes, the law imposes a penalty of \$500 for filling a frivolous return A fravoluse teatm A fravoluse teatm and teatment in one that does not centum in formation needed not figure the correct tax or show a substantially incornect as because you take a frivolous position of desire to chely or interfere with the tax laws. This inclindes altering or strating out the preprinted language above the space where Frivolous return, in addition to

Other. Other penalties can be imposed for nogligence, substantal inderstandment of tax, and fraid Chminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See Pub. 17 for details on some of these penalties.

Tax Table 2004

Your tax 16—3.069 3.426 3.075 3.434 3.084 3.441 3.084 3.441 3.087 3.441 3

25,200 25,250 25,250 25,300 25,300 25,350 25,350 25,400

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Married Ming sepa-rater

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Best Part Sample

Table

And you And you are-

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P.tarned filling sepa-rately Married filing jointy Sangle Bur

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3,000

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\$2555 55555 5555 38855 55555 35555 35555 35555 35555

28827 1797 28829 

23622 2562 23824

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69,200 69,250 69,300 69,350	69,250 69,300 69,350	11,044 11,056 14,069	10,781 10,806 10,819		12.906 12.919 12.931	72,200 72,250 72,350 72,350	72,250 72,300 72,350	14,850 14,854 14,878 14,892	****	15.202 15.216 15.230 15.244	13 659 13 639 13 681 13 681	75,200 75,250 75,300 75,350	75,250 75,300 75,350	15,590 15,704 15,718 15,732	12.284 12.294 12.319	16,042 16,056 15,070 15,084	14 419
69,400 68,450 69,500 69,550	69,450 69,500 69,550 69,600	14,094 14,106 14,119 14,131	10 831 10 844 10 856 10,869	14.418 11.418 11.460 11.460	12.956 12.969 12.981	72,400 72,450 72,500 72,550	72,450 72,500 72,550 72,550	14,905 14,920 14,934 14,948	11.581 11.584 11.605 11.619	15.258 15.272 15.280 15.300	13,719 13,719 13,731	75,400 75,450 75,500 75,550	75,450 75,500 75,550 75,600	15.746 15.760 15.774 15.788	12,334	16,098 18,112 16,125 16,125	14 455
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370	filing sepa. h		13.166 1 13.200 1 13.214 1 13.228 1	13.242 1	13,298 1	354 1 358 1 388 1 396 1	424 1		13 436 1, 13 480 1, 13 194 1, 13,506 1	13.522 113.536 113.550 113.564	578 1 592 1 606 1 620 1	634 1 648 1 562 1 576 1	716 1		13.746 1	846 1	do in he day	the fire American	13.984 13.984 13.998 14.012
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42 le e) is—	But kess than	000	65,050 65,100 65,150 65,200	85,250 85,350 85,350	65,450 65,500 65,550 65,600	66,700 66,700 65,750 66,800	65,850 65,950 65,950	000	65,150 66,150 65,200	86,250 86,330 66,350	66,450 66,500 66,690	66,650 66,750 66,750 66,800	66,850 66,900 85,950 67,000	000	67,050 67,100 67,150 67,200	67,250 67,300 67,350 67,400	67,450 67,500 67,550 67,550	67,650 67,700 67,750 67,800	67,650 67,900 67,960 68,000
(taxable income)	At least	65,	65,000 65,050 65,100 65,150	66,200 65,250 65,300 65,350	65,400 65,450 65,500 65,500	65,600 65,650 65,700 65,750	65,800 65,850 65,900		66,000 66,050 66,100 66,150	66,200 66,250 66,300 66,350	66,400 66,450 66,550 66,550	66,600 66,630 66,700 66,750		67,	67,000 67,050 67,100 67,150	67,250 67,250 67,300 67,350	67,450 67,500 67,500	67,600 67,650 67,700 87,750	67,800 67,850 67,900 67,950
	Head of a house-		11 106	11 158	11,206	1 256	11,319		11,356	11,419	11 458	11,506	11,559 11,594		11 606 11 849 11 581	11,659 11,681 11,694	11 708	11.756	11.806 11.819 11.831
ou are	Marned Bling sepa- rately		12.346 12.350 12.374 12.368	12,416 12,416 12,416 12,444	12.456 12.472 12.486 12.500	12 528 12 528 12 542 12,556	12,570 12,584 12,598		12.628 12.640 12.654 12.668	12,862 12,596 12,724	12,738 12,752 12,766 12,780	12,794 12,806 12,822 12,836	12.850 12.864 12.876 12.892		12 906 12 920 12 934 12 934	12,962 12,976 12,990 13,004	13,016 13,032 13,046	13,074 13,088 13,102 13,116	13.130 13.144 13.158 13.172
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9 15	But less than	000	62.050 62.100 62.150 62.200	62,250 62,300 62,350 62,400	62,500 62,500 62,550 62,550	62,650 62,700 62,750 62,800	62,850 62,900 62,950	000	63,100 63,100 63,200	63,250 63,300 63,400	62,50 62,50 63,50 60,60 60 60,60 60 60,60 60 60,60 60 60,60 60 60 60 60 60 60 60 60	63,700 63,700 63,750	63,850 63,900 64,950	000	64,066 64,150 64,200	64,250 6,350 4,000 4,000	64,550 64,550 64,550 64,550	26.736 64.736 8.736 8.736	64,850 64,950 65,000
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you are	Marned Mang sepa- rately		11.520	11.582 11.582 11.590 11.604	11,618 11,632 11,646 11,950	11,688 11,688 11,702	11,730		11,786 11,800 11,828	11,842 11,856 11,854 11,884	11.898 11.912 11.926 11.940	11,954 11,968 11,985 11,995	12.010 12.024 12.038 12.052		12.066 12.080 12.094 12.108	12,122 12,133 12,136 12,150	12 178 12 192 12,206 12,220	12.234 12.248 12.262 12.276	2.30
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	Smgle		11,506 11,506 11,519 11,531	11,544 11,556 11,581	11,594	11.689	11,694		11,744 11,756 11,768	11,794 11,806 11,819 11,631	11.83.6 1.83.6 1.83.1	11,894 11,906 11,919 11,931	11,944 11,955 11,969 11,981	1	11 994 12,006 12,019 12,031	12.044 12.056 12.069 12.081	12.094 12.106 12.119 12.131	12,144 12,156 12,169 12,181	12.206 12.218 12.218
1	But	000	59,050 59,100 59,150 59,200	59,250 59,300 59,350 59,400	59.450 59.500 59.550 59,600	59.650 59.700 59.700 59.800	59,850 59,900 59,850	000	60,050 60,150 60,150 60,200	60,250 60,300 60,350 60,400	60,500 60,500 60,550 60,600	60,650 60,700 60,750	60,650 60,900 60,900 61,000	000	61,060 61,100 61,200	61,250 61,350 61,350 61,450	61,500 61,500 61,500	61,650 61,700 61,750 61,800	61,850 61,900 62,000
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2004 Tax Table—Continued

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	(1 state 42 (1 state 42) (1 sta	10 554 15 "31 19.806. 19 558 15 744 19.920	89,200 19 504 15 75 19 95 17 18 89,200 19 566 15 76 19,948 17 89,250 19,948 17 19,942 17 89,250 19 638 15 89,59 19,996 17 89,39 19,996 17	88,400 19.652 15.819 20.006 17 89,500 19.89,500 19.648 15.831 20.033 17 89,500 19.894 15.858 20.058 17 89,500 19.894 15.858 20.058 17	89,650 19,718 15 8% 20,072 89,8650 19,722 15,881 20,088 89,700 19,736 15 8% 20,105 89,750 19,750 15 8% 20,105	89,850 19,764 15,89,850 19,78 15,89,850 19,72 16,89,16,16,17 19,805 15,89,15	90,050 19 834 15 981 20,221 90,100 19 834 15 994 20,237 90,100 19 845 15 994 20,237 90,100 19 845 16 005 20,254 90,200 19 875 16 015 20,20	90,250 19,890 16,031 90,300 19,904 16,004 90,350 19,916 16,055 90,400 19,932 16,099	90,450 19946 16.081 20333 90,500 18.950 16,094 20.396 90,550 19.974 16.106 20.386 90,600 19.988 16.119 20,402	20.002 20.008 20.008 20.044	90,850 26,058 16,181 26,485 90,850 26,072 26,072 26,272 20,518 91,000 20,100 10,219 20,534 000	91,050 20,114 16.231 29.551 91,190 20,128 15.244 20.57 91,150 20,142 16.256 20.508 91,200 20,156 16.258 20.608	91,200 91,250 20170 16,291 20,617 16, 291, 200 91, 200 20,154 16,294 20,633 19, 91,200 91,300 20,198 19,309 20,555 18, 91,300 91,400 20,212 16,319 20,555 18, 91,400 01,440 20,212 16,319 20,555 18, 91,400 01,440 20,212 16,319 20,583 18, 91,400 20,440 20,212 16,319 20,583 18, 91,400 20,440 20,212 16,319 20,583 18, 91,400 20,440 20,212 16,319 20,583 18, 91,400 20,440 20,212 16,319 20,583 18, 91,400 20,440 20,212 16,319 20,583 18, 91,400 20,44	91,500 20,240 19,344 20,699 91,550 20,244 15,354 20,718 91,400 20,268 16,758 20,732 91,650 20,282 16,381 20,749	91,700 26.295 16.254 20,705 91,750 20.316 15.45 20,782 91,800 26,324 16.418 20,788 91,850 20.338 15.431 20,815 91,900 26,352 16.444 20,831	91,950   20,365   16,455   20,648   92,000   20,350   16,456   20,654	
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# 2004 Tax Computation Worksheet—Line 43

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2004 Tax Table-Contin

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use the Tax
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Major Categories of Federal Income and Outlays for Fiscal Year 2003

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Corporate income taxes 64

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outlays were \$2.2 trillion, leaving a deficit of \$0.4 trillion. Footnotes for Certain Federal On or before the first Monday in February of each year, the Prendant is required by law to submit to the Congress a budget proposal for the list-all year that begins the following October The budget plan sest forth the President's proposed recepter spending, and the supplies or defact for the Federal Government. The plan includes recommendations for new legislation as well as recommendations for the upgalation as well as recommendations for me upgalation as well as recommendations for the upgalation setting the upgasses at mod makes changes. It first passes a mod makes changes. It first passes a trad makes changes. It first passes a for coopies, outlays, and the supplies or deficit, coopies, outlays, and the supplies or deficit, that are consistent with the goals of the budget resolution are enasted.

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2. National defense, veteriori, and foreign affairs. About 18% of loulisys ware to
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# Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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Schedule X-If your filmp status is Single

## The Time It Takes To Prepare Your Return

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### Schedules Fax Rate 2004

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and a few	amount	Ss	10,200	38,900	100,500	162,700	319,100
The lay is		10%	51,020.00 + 15%	5,325.00 + 25%	20,725.00 + 28%	38,141.00 + 33%	86,753.00 + 35%
	But not nvet—	\$10,200	38 900	100.500	162,700	319 100	
If your taxable income is	Over-	0\$	10 200	36 900	100 500	162 700	319 100

5 hr. 52 min 5 hr. 45 min 5 hr. 45 min 5 hr. 8 min 1 ar. 44 min

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Form 140

A A B

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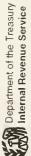
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- 92 -



## $\mathbf{m}$ 2004 Instructions for Schedules A & Form 1040)

### nstructions for Schedule A, Deductions temized

## What's New

You can elect to deduct state and local gen-eral solies taxes misted of star and local income taxes us an itemzed deduction on Schodide A Generally, you can use either your actual expenses or the Ophinial Stoate Yoles Tax Tables to figure your state and local general sales tax deduction. See the instructions for line 5 that begin on page A.2 for details

## Medical and Dental Expenses

You can deduct only the part of your medical and dental expenses that exceeds 7.5% of the amount on Foru 1940, line 37.

Pub. 502 discusses the types of ex-penses that you can and cannot deduct. It also explaints when you can deduct capital expenses and special care expenses for disabled persons. If you received a distribution from a health savings account or a medical savings account in 2004, see Pub. 960 to figure

Examples of Medical and vour deduction.

## Dental Payments You Can Deduct

To the extent you were not reunbursed, you can deduct what you paid for

Insurance prennturis for medical and dende care, including prenumin for quali-fied loug-term care com acts as defined in Pub. 5(12 but see I min on long-term care premiums you can deduct on the page Re-duce the insurance preniums by any

Use Scheifule A (Form 1940) to figure your itemized deductions. In most cases, your federal anome tax will be less it you take the Larser of your itemized deductions or your standard deduction.

If you renne, you can deduct a part it your medical and dental expenses and un-rembused omployee business expenses, and amounts you paid for external taxes, interest, communions, and investigations expenses. You can also deduct extent executing and their

self-employed health insurance deduction you claimed on Form 1040, line 31

Note. It, during 2004, you were an eligible trade adjustment assistance (TAA) recipient, altomative TAA recipient, or Pension Benefit Quaranty Corporation pension reeprent, you must reduce your insurance premums by any unionitie used to figure the health coverage tax credit. See the instructions for line I on page A-2.



Pour cannot deduct instinutive premums paid with prena dolextract.

List because the premums are formes) W-2.

· Prescription medicines or usulin.

 Acupuncturisis, chiropractors, den-lists, eye dectoris, molical doctors, uccupa-tural therapists, exteopositic doctors, physical therapists, pothatists, gogethea-trists, psychoanalysis rinedical care enly), and psychologists.

Medical examinations, X-ray and lab-oratory services, moulin treatment, and whitpool baths your doctor ordered

Nursing help (including your share of the employment taxes paid). If you paid sentente to do both musting and flouse-work, you can deduct only the cost of the musting help.

Hospital care (uicliding meals lodging), chine costs, and lah fees.

Qualified long-term care services (see ab. 502)

 The supplemental part of Medicare insurance (Medicare B)

A program to stop stacking and for proscription medicines to alleviate median widthd awal

Cat No 243281 A-1

Do not include on Schedule A ttems deducted elsewhere, such as on Form 1040 or Schedule C,  $C\!-\!E\!Z$ , E, or F

A weight-loss program as nearment for a specific disease (including whenty) diagnosed by a doctor.

· Medical aids such as eyeglasses, contact lenses, hearing aids, braces, crutches, wheelchairs, and guide dogs, including the Medical treatment at a center for drug or alcohol addiction.

 Surgery to improve defective vision, such as laser eye surgery or radial keratotomy cost of maintaining them

· Lodging expenses that not meals) while away from home to receive medical related to a hospital, provided there was no significant clement of personal pleasure. recreation, or vacation in the travel. Do not doduct more than \$50 a mght for each eligible person. care in a hospital or a medical care facility

gas and oil to go to and from the place you received the case; or you can claim 14 cents a mide. Add parking and folls to the amount Ambulance service and other travel costs to get medical care. If you used your own car, you can claim what you spent for you claim under either method Note. Certain medical expenses pant out of a deceased taxpayer's estate can be claimed on the deceased taxpayer's fund return. See Pub. 502 for details.

deduct. The amount you can deduct for qualified long-term care contracts (as defined in Pub. 502) depends on the age, at the end of 2004, of the person for whom the Limit on long-term care premiums you can premiums were paid. See the chat on page A-2 for details

THEN the most you may deduct is ... \$ 490 \$ 26. \$ 2,600) \$ 3,256 JF the person was, at the end of 2004, age ... 40 nr under 71 or older 41-511 51-60 51 7c

## Examples of Medical and Dental Payments You

The basic cost of Medicare insurance (Medicare A)

Cannot Deduct

8

| TIP | If you were age 65 or older but not entitled to savial security benefits, you can deduct preiming you voluntarily paid for Metheure A coverage.

. The cost of diet food.

• Cosmetic surgery unless it was neces-sary to improve a deformity related to a congenital abnormality, an injury from an accident or training, or a disfiguring disease Life institution or income protection

policies.

• The Methode tax on your buges and tips or the Methode tax paid as pair of the self-employment tax or household employment tax or household employment tax.

State and local estimated tax payments made during 2004, including any part of a prior year refund that you classe to have credited to your 2004 state or local

State and local income taxes paid in 2004 for a pinor year, such in taxes paid with your 2003 state or local income tax return. Do not include pegualities or interest

Hud the for Mursing core for a healthy haby. Fyou may be able to take a credit for amount you paid. See the instructions. Form, 1040, line 47. Illegal operations or drugs

Imported drugs not approved by the ILS. Feed and Drug Administration (FDA). This includes foreign-tuade versions of U.S. approved drugs manufactured without FDA approval.

 Nonprescription medicines (including meetine guit and certain meetine paiches) Travel your doctor told you to take for

 State or local income tax refund or credit you expect to receive for 2004, or Returnd of, or credit for, prior year stare and local moonic taxes you actually received in 2004 finitead, see the instruc-tions for Portit 1040, line 10

Do not reduce your deduction by any

· Funcial, burial, or cremation costs

## Medical and Dental

Expenses

Enter the total of your medical and dential expresses (see page A+1), after you reduce these expenses by any poyments received from neutrance or other sources. See Reinharsements on this page.

8

Do not torget to include insur-ance premiums you paid for included and dental care. But if you claimed the self-employed issurance deduction on Form 1040,

line 31 reduce the premiums by the amount on line 31

 Certain state and local taxes, including tax on guodine, can imperior fees, assessments for sidewals or other inprovements to your property, as you paid to expressione dee, and trease lees (marriage, drivers, oloy, etc.). Leileral extain and gift faces. But see the instructions for line 27 on page A-6 State and Local Income or General Sales Taxes Line Note. It, during 20%4, you were an eligible made adjustinguis assainer (TAA) recipe, and adjustinguis assainer (TAA) recipe, and adjustinguis and adjustinguis and adjustinguis and recipied forms 88% before complete. Form 88% before completing the amount of maniance premiums you can deduct our Schedule A. On on medical any health coverage as credit of ware praymate shown in the VI of the TIPO'N TAS, unter the amount shown on Form 88%, line 4 recitied by any advance payments, shown on line 6 of that form), for the total insurance premium you form by the total insurance premium you premium.

Whose medical and dental expenses can you include? You can include medical and dental bills you paid for:

· All dependents you claim on your re . Yourself and your spouse

You can elect to deduct state and local general vales taxes in-stead of state and Io al income taxes. You cannot deduct

Your child whom you do not claim as a dependent housies of the rules explained in Pub 501 for children of divorced or sep-arated parents

State and local income taxes. If you deduct state and local income taxes, check box a on line. 5 Include on this line the state and local income taxes listed below.

Evample. You provided over half of your mother's expept but named cannot claim her as a dependent because she received wages (\$3,100 to 2004. You can include on fure I say; medical and devial actypenses, you paid in 2004, for your modifier. Any passon you could have clanned as a depardent on your return if that person had not received \$3,100 or more of gross moonte or had not filed a joint return.

Niste and local monne taxes withheld troin your aslary during 2004. Your Fornies, W.2 will show these amounts. Forms W.2G, 1099-G. 1099-R, and 1999-MISC imay also show state and bocal moone? taxes withheld.

 Mandaovy contributions you made in the California. Now Jersey, or New York Nonoscupativnial Disability Benefit Fund, Nothed Island Camparay Disability Benefit Fund, or Wissburgion State Supplemental Workmen's Compensation Fund Reministernors. If your insurance company pand the provider duringly for part of your expenses, and your pand only the amount that returned, underlied on this I may the decide on the I may be amount you paid If you received a retirbussation to 2004 dynamics you paid in 2004 for protyer a redicted for death and a returness you paid in 2004 for protyer a redicted for death expenses, but this amount If you received a reministerior to the amount of your redicted for death expenses, do not for the cheekey your 2004 expenses, but his amount. But if you deducted the expenses in the extense years and the deduction reduced your rask, you must include the tempuressing in the your for the part of the par

Cafeteria plans. Do not urclude on line, I not unclude on line, I paid by an employer-quouvered lieudit insurance plan excluded in bota 1 of upon liness of the periodical in bota 1 of your berniels W. J. Alex, do not include any other medical and demial expenses paid by the plan intest the amount paid is included in box 1 of your Formal). W. 2.

State and local general sales takes. If you elect to deduct state and local general sales takes, you must check box bon line 5. Io tigute your deduction, you can use either of the following methods.

## Taxes You Cannot Deduct Taxes You Paid

I. The actual state and local general sales have been the undurfung compensating the laxes you find plut any schedules salest stack if the tail are was the same as the general sales that are was fluctuated supplies, and motor veducies, fluctuated supplies, and motor veducies, fluctuated supplies, and motor veducies, find its via deducible even if the tax is default the even if the tax is default to the lax is selectives on motor veducies for which the lax rate was on motor veducies for which the lax rate was on Pederal income and excise taxes
 Social security, Medicine, federal in-employment (PUTA), and railroad retire-ment (RRTA) taxes

into e than the general sales tax rate, the tax is deductable only up to the amount of tax that would have been imposed at the general sales tax is rate. Do not include sales taxes paid on trems used to your trade or business.

The Optional State Sales Tay Tables, which are a studied in Pub (600, If you use the Optional State Bales Tay Tables, you can add to the table amount any state and local general state bases you paid our motor vehicles, Poust, and any other tiems specified in Pub (600. The deductible amount of tax our motor vehicles cannot exceed the tax unavour fail was imposed at the general sales tax rate. Eve Pous, for tax is deductible only if it was imposed at the general sales tax rate. See Pub, 6(5) for deductible only vii it was imposed at the general sales tax rate. See Pub, 6(5) for deductible only vii it was imposed at the general sales tax rate. See Pub, 6(5) for deductible out vii it was imposed at the general sales tax rate. See Pub, 6(5) for deductible out vii it was imposed at the general sales tax rate. See Pub, 6(5) for deductible out vii it was imposed at the general sales tax rate. See Pub, 6(5) for deductible out vii it was imposed at the general sales tax rate.

### Line 6

## Real Estate Taxes

Include favor (state, local, or toreign) you paid on real estate you won that was not used for business, but only if the taxes are based on the assessed value of the property. Also, the assessed value of the property of the property also, the assessed must be made uniformly on property droughout the community, and the proceeds must be used for general community or governmental purposes. Pub 530 explains the deductions homeowipes may take

On not unclude the following amounts on line 6.

• Itemized charges for services to specific property or persons for example, a \$20 month, the tage per bouseds for tests only bestion, a \$5 charge for every 1,10% gallons of water constanted, or a flar charge for mowing all son that had grown higher than permitted under a local ordinance).

• Charges for improvements that lead to nortees the value of your property (for evample, an assessment to build a new side, wait). The cost of a property unprovement is added to the brass of the property. However, a charge is deductuble if it is used only to maintain an existing public facility in service (for example, a charge to expair an excitating subevalls, and any unerest included in that charge).

If your morgage payments include your real estate taxes, you may deduct only the amount the mortgage company actually paid to the taxing authority in 2004.

If you sold your home in 2004, any real seate tax changed to the huyer should be shown on your sedement statement and in hox 5 of any Form 1000-8, you received. This amount is considered a retiful of real exite taxes. See *Retifund and rehates* with this page. Any real exite taxes you paid a cleaning should be shown on your settlement statement.

Retunds and rebutes. If you received a refund or rebute in 2004 of real-state taves you praid in 2004, reduce your deduction by the amount of the refund or rebute. If you received a refund or rebute in 2004 of real settler exist, the solution by this amount histery, you push in an earlier year, do not reduce your challenn by this amount histery, you must include the refund or rebute in mesons on Form 10.40, time 21, if you deducted the real estate is asked your and the deduction reduced your radical who we to ligate the amount to include in microlius.

## Line 7

## Personal Property Taxes

Enter personal property tax you pard, but only if it is based on value alone and it is charged on a yearly basic

Example. You paid a yearly fee for the registration of your car. Part of the fee was seasof on the car's value and part was based on as weight. You can defined only the part of the fee that was based on the car's value.

### Other Taxes ω Line

It you had any deductable tas not listed on line §, 6, or 7, list the type and annuart of tax Fater only one total on line N Include on this line moome tax you paid to a foreign nity of U.S. possession



You may want to take a credit for the foreign tax instead of a deduction. See the instructions for Form 1040, Inte 46, for

## nterest You Paid

Whether your interest expense is treated as investment interest, personal interest, or business interest depends on how and when you used die loan proceeds. See Puh. \$35 for details.

In general, if you paid interest in 2004 that applies to any period after 2004, you can deduct only amounts that apply for 2004.

## Home Mortgage Interest Lines 10 and 11

A home mortgage is any tosm that is se-cared by your main home or second home. It includes first and second mortgages, lonne equity homs, and relinanced mort-gages.

A home may be a house, condominium, cooperative, mobile boine, boat, or similar

A-3

property It must provide haste living ac-commodations including sleeping space, tailet, and cooking facilities.

Limit on home nortgage interest, If you look our any nortgages after October 13, 1987, your deduction may be limited. Any additional amounts berowed after October 13, 1987, on a fine-of-credit intergrape taken out after October 13, 1987, on a fine-of-credit intergrape taken out after October 13, 1987. If you refuuaced a mortgage you had on October 13, 1987, then the new mortgage as taken out on or before October 13, 1987. But if you returnanced for mort had be balinee of the old mortgage, react the behaves as a mortgage taken out after October 13, 1987.

See Puh 936 to figure your deduction it either (1) or (2) below applies. If you had more than one bonto at the same time, the dollar amounts in (1) and (2) apply to the total mortgages on both bontes.

Tyuntook out any mortgages after October 13, 1987, and used the proceeds for purposes other than to buy, build, or unprove your home, and all of these martages, toulsed over \$100,000 at any time during 2004. The built is \$50,000 times red filing separately An example of this type of mortgage is a home equity loan used to pay turkon.

 You took out any mortgages after Oc-tober 15, 1987, and used the proceeds to buy, butld, or improve your home, and these mortgages plus any mortgages you took out on or before October 13, 1987, include over \$1 million at any time during 2004. The limit is \$500,000 it uismed file. ing separately



If the total amount of all more gages is more than the fair market value of the home, authtional limits apply See

### Line 10

Finer on Inne 10 mongage mercer and pounts reported to you on Penin 1098. If this form shows any refund of everpaid interest, do not reduce your deduction by the relund. Instead see the mistractions for Form 1040, fine 21.

If you paid more interest to the recipient than is shown in Fran 100%, see Pub 956 to find our if you can deduct the additional interest. If you can, airsch a statement explaning the difference and enter "See artached" to the right of the 100.

If you are claiming the mortgage interest credit (see the instructions for Form 1040, line
53), subfact the amount shown on Form 8396, tine 3, from the total deduce.

Obe interest you paid on your home mortgage. Enter the result on line 10.

Your airvestment interest expense is not more than your investment accome from interest and ordunary dividends minist any qualified dividends.
 You have no other deductible missis.

3. You have no disallowed interest expense from 2003

Giffs from which you henefit. If you made as a gift and revevols a bondle in return, such as food, entertainment, or inerchandise, you can generally only deduct the amount has to mee than the sole than the sole of the henefit But this will be sole of the henefit But this when the order of the henefit But this the best provided in return for an annual powing of \$50 or less. For details, see Pub \$50.

550

For more details, see Pub.

LIN'OTTIE.

Gifts to Charity

Veterans and certain cultural groups
 Verpetit schools, besprilds, and onganzatous whose purpose as to find a cute
for, or help people who have, arthrins,
saftma, but in defects, career, cerebral
pulsy, cyster fibrods, dabetes, heart doseach betrophila, neural filmes or relardation, multiple scheools
 dystrophy, juberculosis, etc.

For must get the statement by the draft you first out of the due to should getten substy for filing your return, whichever is eather. Do not attach the statements your return, Instead keep it for your recents.

Can

Contributions You

Deduct

Your gifts of capital gain promove than 20% of the amount (\$\text{(MO)}\$, line 37

### ine 11

If you did not receive a Form 1098 from the recipient, report your deductible mortgage inferes on line 11.

If you bought your home from the recip-nent, be sure to show that recipient's name, identifying not, and address on the distord hines text for live 11. If the cereporal is an individual, the dentifying not, is has or her exert security namelies (SNN) to the every a rest accurate manager of the text of the con-tract should the recipient howey your SNN. If you do not show the tequired information should the recipient of let the recipient know, your SNN, you may have to pay a \$50 per-alty.

You can deduct contributions or gitts you gave to regunzations that are religenus, chartable, calvedatonal, scientific, or literary in purpose You can also deduce what you gave to reganizations that work to prevent crucky to children or animals. Examples of these organizations are If you and at least one other person tober than your spouse it filing jointly) were liable for and paid interest on the mergage, and the other person received the Form 100s, aireds a stretment to your remains showing the name and address of that person? To the right of fine 11, enter "See abrached".

### Points Not Reported on Line 12

Form 1098

Pourts are shown on your sentlement strate-ment. Points you pard only to borrow money are generally deductible over the life of the loan. See Pub. '136 to figure the amount you can deduct. Pourts, paid for other purposes, such as for a lender's serv-ces, are not deductible.

Fraternal orders, if the gifts will be used for the purposes listed above

points you paid to refusance a mortgage over the lite of the loan. This is true even if the new mortgage is seemed by your mann home. Refinancing. Generally you must deduct

If you used part of the proceeds to mi-prove your thain home, you may be able to deduct the part of the pours, related to the upprovement in the year poid. See Phb. 930, to details:

To verify an organization's charitable Federal, state, and local governments if the gifts are solely for public purposes

status, you can

• See Pub 78 for a list of most qualified equipments Yau can access Pub. 78 vin the IRA website at a www.trs.gov under Chardes and Nove-Profits.

• Call our Lat Reamption-erminent Fartines. Customer Account Services at 18.773,829-5500. Assistance in available Monday through Trikay from 8:00 a m to 6:40 pm. EVI. Check with the organization to which you made the donation. The organization should be able to provide you with verifica-tion of its chantable status. TIP RANGE AND THE SERVICE AND TENDING POINTS IN the year you paid off the mortgage.

### Line 13

## Investment Interest

Investment interest is interest paid on money you betweek that is allocable to property leld for investment. It does not include any interest allocable to passive air, invitios of to securities that generale tax-evampt monite.

Exception. You do not have to file Form 4952 if all three of the following apply attach Form 4052 to fig-Complete and att

you paid to do volunteer work, for the kinds, of organizations described actier. If you divise to and train the volunteer work, you can feet a feet as unified vite actual cost of gas and of Add pating, and tolks to the unionity you claim under either method. But do not deduct any amounts dist were repord to you. Aluska Permanent Fund divi-dents, including those reported on Form 8814, are not invest-

Example. You paid \$70 to a charmable organization to ancard a fund-raising dinner and the value of the dunner was \$40. You can deduct only \$30.

Gifth of \$250 or more. You can deduct a gett of \$250 or more only it you have a statement from the charitable organization through the information in (1) and (2) here low.

Churches, mosques, synagogues, tem-

In figuring whether a gift is \$250 or note, do not countine systate doctaines. For example, if you gave your church \$2.5 each week for a fold of \$1.90, treat each \$5.9 payment as a separate gift If you made could obtain the week populo deductious, treat each eduction from each payment from each payment \$6.50 or note that as a separate gift. See Pub. \$26.1 you made a separate gift. See Pub. \$26.1 you made a young a gift of \$250 or note through paynoll deduction. ples, etc.

Boy Scouts, Boys and Carls Citibs of
Auenca, CARLs, Gorl Scouts, Goodwall industries, Red Cross, Salvation Army,
United Way, etc.

I The amount of any metricy contrib-tuded and a description (but new value) of any property denated

2. Whether the creatization fild or did not give you say good or severtee, as return for your countibution. If you did treative any goods or received, a description and estimate of the value must be included if you received only intagolible religious berrefits (such as admission for a religious ceremon, ), if or examination must state this; hair indoes not have to discribe or value the bankfit.



Limit on the amount you can deduct. See Pub 52s to figure the amount of your deduction if any of the following apply

• Your eash contributions or contribu-tions of ordina), aroune property are more than \$0% of the amount on form 1040, line \$7

Contributions can be in each skeep can-verfet checks, useapis, or other reliable wither records showing the name of the organization and the date and amount givent, property, or out-of-procket expenses AA

You gave gitts of property that in-creased in value or gave giffs of the use of

## Contributions You Cannot Deduct

Travel expenses traclading meals and belging) while away from beane, unless there was no significant eletteral of pre-wind pleisure, recreation, or vacation in the travel.

Political contributions.

Dues, tees, or bills paid to country clubs, Jodges, fraternal orders, or similar

• Cost of tuttion But you may be able to deduct this expense on line 20 (see page A-6), or Form 1040, his 27, or take a credit for this expense (see Form 8863) Cost of rullle, bingo, or lottery tickers But you may be able to deduct these ex-penses on line 27. See page A-6 for details

· Value of your time or services

 The transfer of a future mercs) in tangible personal property (generally, until the entire interest has been transferred). · Value of blood given to a blood bank

· Gifts to individuals and groups that

How you figured the property's value at the time you gave it. If the value was determined by an appraisal, keep a signed copy of the appraisal.

are run for personal production. But you may be able to deduce just so certain U.S. organizations that transfer funds in foreign chattles and certain Canadian, Jereal, and Moxtoui chartness. See Pub 526 for defails.

• Gifts to regauzations engaged in eur-tain political activities that are of direct fir-merch interest to your rade or business. See Internal Revenue Code section 170(f)(9)

If your total deduction for gifts of property is over \$500, you counted.

2 'qualitied conservation contribution." your records should contain additional information. See Pub '5.6 for details. Gifts to groups whose purpose is to lobby for changes in the laws

 Gifts to civic leagues, social and sports clubs, labor unions, aid chanbers of commerce

Value of benefits received in connec-tion with a contribution to a charitable or-ganization. See Pab. 526 for exceptions.

Line 15

### Enter the total contributions you made in eash or by chock (including out-of-packet Gifts by Cash or Check Other Than by Cash or Line 16

Easter your contributions of property. If you gave used items, such as clothing or turniture, deduct their market value at the Check

Line 19

time you gave them Pan market value is what a willing byoer would by a willing celler when neither has to buy or call and hoth are aware of the conditions of the sale. For more details on determining the value of donated property, see Pub 561.

You may be able to defluct part or all of each loss caused by their wandlatun, free, storns, or studies, and out, boal, and other accidents. You may also be able to deduct money you led in a financial usefution but loss because of the insolvancy or bankingtey of the institution.

of your deduction," means your deduction before applying any morenter linus that could result in a carayover of contributions. If your total deduction is over \$5,000, you may also have to get appearable of the values of the donated property. See Form \$283 and its instructions for details. If the amount of your deduction is more than \$500, you must complete and attach form 8283. For this purpose, the "amount

Special rules apply if you had both gams and losses from noubusiness cavualties or thefrs. See Form 4684 and its instructions for details Recordkeeping. If you gave property, you should keep a receipt or written statement from the organization you gave the property to, or a rehable written record, that shows the organizations's game and aid-derest, litedate and location of the gift, and a description of the property. For each gift of property, you should size keep reliabile written records that include.

Use Schedule A, line 22, to deduct the cross of proving that you had a property tow. Examples of these costs are appraised fees and photographs used to establish the amount of your loss.

For information on federal disaster area losses, see Pub. 547

### ob Expenses and Miscellaneous Most Other Deductions

The cost or other basis of the property if you must reduce it by any ordinary in-come or capital gain that would have re-sulted if thy propenty laid been sold at its fair market value.

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

· Any conditions attached to the pift

You can deduct only the part of these expenses that exceeds 2% of the amount on Form 1040, line 37

Pub 529 discusses the types of ex-penses that can and cannot be deducted

## Examples of Expenses You Cannot Deduct

· Personal legal expenses. · Political contributions

 Expenses for meals during regular or extra work hours.
 The cost of entertaining friends. · Lost or misplaced cash or property

Communing expenses. See Pub 529 for the definition of communing to Travel expenses for employment away from home if that period of employment exceeds 1 year. See Pub 529 for an exception for earlant dedent employees.

Enter any carryover of contributions that you could not deduct in an earlier your because they exceeded your adjusted gross meeting from See Pub 526 for details.

Carryover From Prior Year

Line 17

 Travel as a form of education
 Expenses of attending a seminar, con-ention, or similar meeting miless it is re-. Clirk dues See Pub 529 for excepvention, or similar meeting lated to your employment

Casualty and Theft

Losses

Expenses of adopting a child Buryou may be able to Lake a cidedir for adoption expenses. See Point 8839 for defaults
 Fines and penalties
 Expenses of producing tax exempt income

Complete and attach Form 4684 to figure the amount of your loss to enter on line 19

A-5

Unreimbursed Employee

Enter the total ordinary and necessary jub expenses you paid for which you were not relinburised. (Amounts your employer to-cluded in box 1 of your Form W-2 are not considered reunhursentests.) Expenses

You may deduct nonhusiness casualty or their losses only to the extent that

The amount of each separate casualty or thelt loss is more than \$100, and

An oldning expense is one that is com-mon and accepted in your field of lands, business, or profession. A necessary ex-perse to not that is helpful and appropria-for your hustness. An expense does not have to be required to be considered mecas.

• The total amount of all losses during the year is more than 10% of the attount on Form 1640, line 37

But you must fill in and attach form 2106 if either (1) or (2) next applies.

I You claim any navel, transportation, meal, or entertainment expenses for your job.

Your employer pand you for any your job expenses reportable on time 20.

If you used your own vehicle and (2) above does not apply, you may be able to file Form 2100-FZ mitesid.

8

If you do not have to file from 210% or 2006-25, list let type and amount of each expense on the dotted lines next to line 20, 11, you need incres space, ainch a statement drowing the type and amount of each expense. Fater our total on this 20.

Do not melude on line 20 any educator expenses you de-eartes ducted on Fram 1040, line 23

fixamples of other expenses to include line 20 are

 Uniforms required by your employer that are not suitable for ordusary wear Protective cloding required at your work, such as hard hats, safely shoes, and Safety equipment, small tools, and supplies needed for your job.

Physical examinations required by your employer.
 Dues to professional organizations and chambers of continerce.

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

Certain business use of part of your home For details, including lineis that ap-fily, use Teleflax topic 500 (see page 8 of BF)

Certain educational expenses for de-sits, use leffetta (upic 81) seer page 8 of the Form 1040 institutional or ace Pub. 970. Reduce your educational expenses by any tuliton and fees deduction your claimed on Form 1040, fine 27.

You may be able to take a credit for your educational expenses taxtesaf of a deduction. See Form 8863 for details

8

Enter the tees you paid for preparation of your tax return, including fees paid for filting your return becromically. It you paid your rat by reedit card, do not include the convenience fee you were charged. Tax Preparation Fees Line 21

Other Expenses Line 22

bear the cust amount you paid to produce or collect taskle income and manage on provide troperty held for cannug monne. But do now unfolded any preconal expenses. List the type and amount of each expenses have been for the collection for the collection of the 22, if you need more space, and amount of each expense. But the types and amount of each expense. But or out of sold expense.

Examples of expenses to include on luie 22 are

Certain legal and accounting fees
 Clerical help and ottice reut
 Custodial (for example, rust account)

Your share of the unvestment ex-peaces of a regulated investment coupsay
 Certain losses on nontodastly usered deposits at an unselvent or bankrupt trans-cial unstitution For details including limits that upply, see Pub. 529

Casualty and their losses of property used in performing services as an employee from Form 4684, lines 32 and 38b, or Form 4797, fuer 18a.

Deduction for repayment of anyunity under a claim of right d \$3,000 or fox.

## Other Miscellaneous Deductions

Line 27

Only the expenses listed new can be do-ducted on his line 1 in the type and arrowal of each expense on the dorted lines ext. to be 2.2. If you must expect a alianh a statement diowsing the type and mount of each expense. Enter one totals on him 2.7. Gambling losses, but only to the ex-tent of gambling winnings reported on Form 1040, line 21 · Casualty and theft losses of

meome-producing property train Porm 4684, fines 32 and 385, or foun 4797, fine 18a

• Pederal estare tax on involue to re-spect of a sleeded.

• Amerizable bond prenature on bonds acquired before Goodeer 23, 1956

• Deluction for responsate of amounts under a claim of repayment of amounts Pub. 525 for deanly. Certain unremorded investment in a

Impauritement related work expenses of a desabled person

550

For more details, see Pub.

**Fotal Itemized** 

Deductions

Line 28

Use the worksheer on page B-1 to figure the autount to enter on the 28 if the autount on Form 1640, hue 37, to over \$142.700 (\$71,350 if married (thing cepwately)

A-6

If you checket the "Yes" hox on Inte 7a, file Forn TD F 90-22. I by June 30, 2005, with the Department of the Tressury at the wildress shown on that form. Do not attach it to Forn 10-40,

If you are required to file Form 90,22.1 but do not do so, wou may have to pay a penalty of up to \$10.000 (more in some

Exceptions. Check the "No" box if any of the following applies to you.

 The cambined value of the accounts was \$10,000 or less during the whole year. The accounts were with a US mili-tury banking facility operated by a U.S. financial institution.

## nstructions for Schedule B

## nterest and

### Dividends Ordinary

You may list more than one paver on each eath, space for lines 1 and 5, but be sure to elearly show the unrount parl

space, attach separate statements that are the state size as the parade chebulte. Use the same format is lines I and S, but show your totals on Schedule B. Be sure to pur your mane and social security number (SsM) on the statements and attach them at next to the paver's name. Add the separate amounts paid by the pavers bated on an entry space and enter the total in the "Amount" column. If you still need more the end of your return.

## What's New

You may have to pay a penalty of up to \$10,000 (more m some cases) it you are required to file Form TD F 00-22.1 (for tereign accounts and trusts), but do not do

so See the instructions for lines 7a and 7b on page B-2

Part I, Interest

residence, hist first any interest the buyer paid you on a morigage or other form of seller funering Be sure to show the buyer's name, address, and SSN. You must also left the huge Know your SSN. If you do not show the buyer's name, address, and SSN, or let the huger's name, address, and SSN, or let the huger know your SSN, you

may have to pay a \$50 penalty

Nominees

### Line 1

### Interest

statements. Include interest from series EF and I U S savings bonds. List each payer's name and show the amount Report on Into 1 all of your taxable interest luterest should be shown on your Forms 1000-INT, Forms 11000-OID, or substitute

## Special Rules

## Seller-Financed Mortgages

If you sold your home or other property and the buyer used the property as a personal

Keep for Your Records

1. Enter the total of the amounts from Schedule A, lines 4, 9, 14, 18, 19, 26, and 27

2. Enter the total of the amounts from Schedule A, lines 4, 13, and 19, plus any gambling and casualty or theft losses included on line 27

Itemized Deductions Worksheet-Line 28

Be sure your total gambling and casually or thelf-lesses are clearly identified on the dotted lines next to line 27.

autount on line 2 less than the amount on line 1?

(eq) Your deduction is not limited Enter the autount from line 1 above on Schotule A. Tyes. Subtract line 2 from line 1 Imc 28

10% 3. Is the

Multiply Inc 3 by 80% (89).
 Earler the amount from Form 1(40) inc 37.
 Earler the amount from Form 1(40) inc 37.
 Earler 514,270-1621,580 if married filing separately).
 Is the amount on line 6 iess than the amount on line 57.

Is the amount on line 6 less than the amount on line 5?

No. 

No

above on Schodule 4, line 28 L Yes. Subtract line 6 from line 5 Multiply line 7 by 3% ( 09)

8. Multiply line 7 by 3% (103).
9. Enter the smaller of line 4 or line 8.
10. Total itemized deductions, Subtract line 9 from line 1. Liner the result here and on Schedule A.

Use Schedule B (Form 1040) if any of the following apply

 You are claiming the exclusion of artifect from series EFor U.S. savings bonds is sued after 1989. You had over \$1,500 of taxable interest.
 Any of the Apecial Rules fisted in the instructions for line 1 apply to you

You had over \$1,500 of ordinary dividends

You received ordinary dividends as a nontimee

You had a forcign account or you received a distribution from, or were a grantor of, or the parameter to, a foreign tust. Part III of the schedule has questions shout foreign accounts and trusts.

If you received interest as a member you must give the section owner at term 1099-JM1 groups. You must also files from 1000 and fellow and form 1000 and fellow in 1009, 1008, 5498, and W-M; and they-come for from 1009, 1008, 5498, and W-M; and they-come for from 1009-JM1 and they-come

## Accrued Interest

When you hay bands helwern interest payment disks and pay screned interest to the
seller, this interest is tracible to the seller If
you receive a significant to the seller If
you receive a short with secretal interest,
follow the rules carried more so no
Schedule B But dentify the automat to be
subtracted ser's Accrued Interest

Tax-Exempt Interest

If you received a Form 1099-INT for make-veryin function, follow the rules afform under Normness to see how to report the unreest ou Schedule B. But identify the amount to be sultracted as "Tax-Excript function".

## Original Issue Discount (OID)

If you are reporting OID in an annount less than the amount shown on Form 1090-OID, follow the rules earlier under Nominees to see how to report the OID on Schedule B But identify the amount to be subtracted as "OID Adjustment".

li you received a Forn 1099-INT that in-clides interest you received as a noninea-tribat is, myour mane, but the interest actu-ally belongs to someous elsel, report the total on line 1. Do this even if you late distributed soure or all of this income to others Finder you last conty on line 1, put a subtorial of all interest listed on line 1 Be-low this subtoral, enter "Noninea Distribu-tion" and show the total interest you received as a nominee. Suthlaset this amount from the subtotal and enter the re-sult on line 2.

## Amortizable Bond Premium

If you are reducing your interest income on a borned by the anount of amountable bond premium, follow the rules carlier under Montinees to see low to report the uniterest on Schedulo B but identity the anount to be submacked as "ABP Adjustment".

### Line 3

તં

## Series EE and I U.S. Savings Bonds Issued After 1989 Excludable Interest on

Lines 7a and 7b

Foreign Accounts

Line 7a

If during 2004, you eached sornes EF or I los savings ontons issued after 1089 and you paid qualified higher education expenses for yourself, your solves, over yourself, your solves of yourself to each for pair or all of the indexed on those bonds See Form 8815 for details

Check the 'Yes' box on line 7a if either (1) or (2) next applies.

You own more than 50% of the stock in say corporation that owns one or more foreign bank accounts.

2. At any time during the year you had an interest in or signature or other authority over a finational account as levelgn country (such as a halk account, securities account, or other financial account).

### Part II. Ordinary Dividends



s, Ë

1 %

A You may have to file Form S471 if, in 2004, you were an officer of director of a foreign corporation. You may also have

to file Form 5471 if, in 2004, you towned for the total (s) value of a forega corporation's stock or (b) combined voting power of all classes of a foregap corporation's stock with voting rights for details, see Form 5471 and its instructions

### Line 5

Ordinary Dividends

## Report on fine 5 all of your ordinary dividends. This amount should be shown in box I a of your Forms 1099-DIV or substitute statements. I set each payer's tistue and show the amount

tion, the account was in your employer's usine; and you did not have a personal fit uancial interest in the account

You were an officer or employee of a commercial bank that is supervised by the Comproller of the Curracy, the Board of Governors of the Federal Reserve System, or the Federal Deposit Insurance Corpora-or the Federal

See Form TD: F: 90-22.1 to find out it you are conducted to have an interest in versional are of other audority over a financial second in a foreign country (such as a bank account, securities account, out other financial account, you can get form TD: F: 90-22.1 by visiting the IRS website at www.ms.90/py/d/fix-pdf//90/22-1.pdf. You were an officier or employee of a
doubtests experient with accurates based
on national securities exchanges or with
axess of more faint Si mallion and 500 or
note shareholders of receivel, the 600 or
note shareholders of receivel, the cocunit
was in your employer's nature, you did not
wan in your employer's nature, so the financial
that a personal funation lineates in the account, and the overporation's clinic financial
corporation has filed a current report that
includes the account. If you received a Form 1090-DIV that in-tellades ordinary dividently gour ceeves of six nummer (that is, in your name, but the ordi-nary dividently actually belong to someouse clack, report the total on line 5. Do this event if you Later distributed some or all of this norme to others. Under your last entry on line 5, put a subtocal of all ordinary divi-lently line 5, put a subtocal of all ordinary divi-dently listed on line 5 Below the subtocal, outer "Nommee Divirthumor" and show the total ordinary dividends your received as a hominee. Subtract this amount from the subbotal and eater the result on line 6. Nominees

continues you must give the actual counter a Form 1090-DIV
unless the owner is your
spouse You must shot file of form 1090-DIV
a Form 1090-DIV with the HS. For more
details, see the General Instructions for
Form 1090-DIV 350S, and W-3Cs and
the Instructions for Form 1090-DIV. If you received dividends as a nonnuce, you must give the actual owner a form 1999-DIV

## Line 7b **Accounts and Trusts**

Part III. Foreign

If you checked the "Yes" box on time 7a, earter the usans of the loregal country or countries in the space provided on line 7b. Altash a separate statement if you need more space.

### Foreign Trusts Line 8

If you received a distribution from a for-eger finity, your must provide additional in-formation, froit das purpose, a foat of cseh or marketable securities, generally is con-sidered to be a distribution. See Form 35:20 for details

If you were the granter of, or transferor to, a foreign trust that existed during 2004 you may have to file Fortu 3520.

For line 7a. (2) does not apply to toneign securities beld in a U.S securities account.

B-2



## 2004 Instructions for Schedule C From Business Profit or Loss

## What's New

The maximum amount of business expenses you can have and qualify to file School to 2004. For other acquirements 50,000 to 2004. For other acquirements you must meet, see Schedule C-EZ.

 Woo can neet no footwelness small bineously in your binenses and hearther standard midology in your binenses and hearther standard midolog earle. For details, see the page C-3.

 For certain business starting gove.

• For certain husmess startup cosh, paid at metroral after Geolege 22, 2004, pour or neutrol after Geolege 24, 2004, you can elect to deduct up to \$5,000. This hunt is reduced by the amount by which your startup costs exceed \$50,000. Ash, the amount along the proof of cartain bismess startup costs paid or metared fire Cotologists startup costs paid or metared after Cotologists see pub \$35.

• You can elect to deduct costs of certain public see pub \$35.

• You can elect to deduct costs of certain that legul after Cotologists see pub \$35.

• You can elect to deduct costs of certain that legul after Cotologists of the cost o

## General Instructions

Other Schedules and Forms You May Have To File

• Schedule A to deflict interest taxes, and castally losses not related to your buspless.

Schedule E to report rental real estate and real estate and royalty menure or (loss) that is not subsited to self-employment tax
 Schedule E to report profit or (loss) from tarming

Use Schedule C. (Form 1040) to report income or loss from a bissness you operated or a princision; you practiced as a sole propriator. Also, use Schedule C. to report wages and persons you that so a station you unphysic. An activity qualifies as a bissness in your princip perposes you take a station you unphysic. Activity pullifies as a bissness in your princip propriet to every with continuity and regularity. For example, a specialist and you are involved in the qualifity as the bissness. To report income from a nonhusiness activity, see the instructions for form 1440, line 21.

Windl businesses and statutory couployees with expenses of 25,000 or less may be able to first Schedule C-127 in a death.

You may be subject to schedule the See Schedule C-127 in a death.

You may be subject to schedule less and other requirements you't as business, lucinesses and fees. Check with your state and loss I everyments for more information. Section references are to the Internal Revenue Code

• Schedule J to figure your tax by averaging your follow uscent over the previous your follow uscent over the previous your follows.

• Schedule SE to pay celf-employment as on uncome found any reduce your tax.

• Foun 2562 to claim depreciation on assets placed a receiver in 20th, to claim amountained that began in 20th, to make an election under section 170 to experise certain property, or to report information on listed property, or to report information on listed property.

• Foun 4545 to report acssaulty or their gean or loss unvolving property.

• Foun 4545 to report stales, evaluation.

• Foun deling property and in their accessibility or their accessibility or their accessibility or their property.

Form \$271 if you are claiming of reperming on Schedule (\* or C-E/2 any involuie, deduction, loss, readii, or other fax
who enforted an an interest parchased or other
was required an anx shelter required to be
registered with the RS.

Innii NS04 to report certain purchases or sales of groups of assets that constitute a frade or business
 Frui NS24 to report like-kind exclarages

e form 8820 to claim expenses for busi-ness use of your home. If you and your Finshand-wife husdress. If you and your spouse jointly own and operate a business and share in the profits and lockes, you are permest in a partnership withelier or not you have a formed partnership agreement. But not use Schedule Cor C.127 Instead, the Form 1065, see Pub 541 ter more de-tails.

Fixeption. If you and your spouse whole, wo an uncomposated business as communing property days of a stafe, foreign county, or I's possesson, you can read the business either as a sole propurerebing not a natural ship. The only states will community property by the stage of the propurerebing the stage of the stage o

Cal %0 24.24W

your reporting position will be tenuversion of the entity

Single-menter limited liability company (LLV). Generally, a single-intendent democife LLC is ned meated as a separate entry for federal unemen entry proposes. If you are the sole member of a domissire LLC file Schedule Co (CLE) Cork Schedule [E. of Paphichell However, you can elect to frest a domissire LLC as a comparation See Form 8932 for death on the election and the tax mention of a foreign LLC.

Heavy highway vehicle use tax. If you use certain lughway trucks, truck-trailers, truck-trailers, or buse in your trade or husaness, you may have to pay a federal highway motor vehicle use tax hee the literations for Foun 2200 to find out it you owe this tax.

Line A

Information returns. You may have to tide information enterprise for weges foul to employees, certain payments of tees and other novemployees compressation, unterest, emission, may altes, read evide traite transactions, annumities, and pressons. You may also where to fife an unfortunation return it you sold \$5,000 or more of consumer products as person on a buy well, deposit commission, or other standard base for resule. For details, see the 2004 to be a few sold instructions for Formis 1093, 430s, and W-2G.

It you received cash of more than \$10,000 in one or infore related transactious in your frade or histiness, you may have to file Form \$500. For details, see Pub. 1544

## Reportable Transaction Disclosure Statement

You need an employer identification muni-ber lElX- only 1 you had a qualificate re-ment plan or were required to like an employment exists, such employed. The alex-bel, lobace, and freatment as retirn, it you bel, lobace, and freatment as retirn. If you ed an ElW see the listentions, lot from SS-4 if you do not have an FlX, leave hine D Mark. Do not enter your SSN.

Line

Lee Form SNSG to disclose information for each reportable transaction in which you participated. Form SNSG must be filled for each fax year that your tederal income tax thatbility is affected by your participation in the transaction. You may have to pay a penalty it you are required to tile Form SNSG four do not do so. The following are reportable transactions.

Line

Any reassertion that is the same as or substantially similar to tax avoidance trans-actions identified by the IRS.

## Line Any mass either objected under condition of conditions of

Generally, you can use the cash method, excural intellidor or any other method permitted permitted by the futernal kecunic Code In all cases die method used most clearly reflect used the Coles you are a qualifying tax pays or a qualifying small business ray pays or a qualifying small business ray pays or a qualifying small business ray pays or a qualifying small putnics, early need to be get fill interactions on payer C-6 for life definition of a qualifying taxpayer and a qualifying small business starpace. See and only apply to details.

Il you use the cosh method, show all terms of Lashba moone availay or community received intung the year fin structurely received intung the year for structurely covered international reconstructurely received when it is credited to you coverint or set saids of the you to use Ales, show anounts artually paid during the payment of an expenditure received, if the payment of an expenditure received in the payment of an expenditure received in pay not the debut the covered in pay not the debut the covered in the year. In pay not the debut the covered the year of the year.

nstructions for Form 8886 for and exceptions

See the Instrument details an

See Pub. 334 for more information small businesses

Additional Information

If you use the accrual method, report mounts when you can it and deduct expresses short you near them even it you do not pay, them during the it as, year Accrual-bases taxyages are put on a cash basis for deducting business expenses of the rules determine the times of the account of the account of the account of the pays of the pays of the account of the pays of the pay

Filers of Form 1041. Its not complete the block lubeled. Social security manber (SNV). Instead, one-your employer telentification manber (EIN) on line 15.

Specific Instructions

To change your accounting method, you generally mine file byon M15. You may also have 0 make an adjustment of prevent amounts of uncome or expense from being duplicated or smitted. This is called a section. 4510 adjustment.

Frangle. You change to the cash method of accounting and those to account of an artifact of a standard so that are not made as not account for which you received payulatin 2003 for which you received payulatin 2004. You unserteparthores also held years as a result of changing your accounting method and must make a section 45/1a1 adjustment to prevent duplication of incounting the section 45/1a1 adjustment to prevent duplication of incounting the section 45/1a1 adjustment to prevent duplication of incounting the section 45/1a1 adjustment to prevent duplication of incounting the section of the section Describe the business or professional activity that provided your principal source of moone respected our fine 1. If you connect on more than other behaviors, you fund complete a separate Schedule C for each business cive the general field or activity and the type of product or savive II your cannot have or some the with production services training with the source of the contraction, or mondiscuting, as give the type of cusomes or client. For example, who looked a savie of the admission of mondiscutions and admission of the contraction of the savie of the s

A net negative section 481(a) adjust-ment is taken tim account entirely in the year of the change. A net positive section Self as adjustantian is goverslip (aken mo account over a period of 4 year, include my net positive section 481(a) adjustments on line 6.11 the net section 481(a) adjustments not here 6.11 the net section 481(a) adjust-tient is negative, report it in Parl V.

For details on figuring section 48 (ca. selposments so the Lieutovins for Form 35 Ks. Rev Proc. 2004-23, 2004-16 LR B. 2014-16 LR B. 2014-16 LR B. 2014-16 LR B. 2014-16 LR B. 2014-17 LR B. 2014-17 LR B. 2014-18 R. B. 2014-18 R

Fater your haviness address. Show a stroot address inseed of a box unimer included die state or room namer. If you If you conditive the themses show your hours to exted at the address shown on Form 1046, page 1, you do not have to complete this lane.

Line (

If your business activity was not a rental participation feets below or the casy of the internal participation feets below or the everythen of our oil and as applies (explained on page C.3), check the "Yes" loss. Otterwise, Coleck the "No box II you cheek the "No" box. Oh box to box the business see I will be business as a passive activity. It was those the profit from this business, and I mit no losses up page C.3. It you have a profit from this business activity but have a current year lesses from their powers are trities or you have prior year unallowed for Lam 380.

Material participation. Participation, for purposes of the exten indexical participation tests lated below, generally includes any work you did the work. The capacity in which you made an interest in the activity at you would an interest in the activity. The capacity in which you did the work bess not inarter pation if it is work than an owner would not institutionally for the content as participation in the work was to award the disallowance of lesses we activate from the activity under the work was to award the disallowance of lesses we activity and one of your man teasons bet design do not work was to award the disallowance of lesses we activity under the work was to award the disallowance of lesses we activity under the work was to award the activity. Work done as an investor included— which was a more required to the activity.

I be put may or compiting summaries and analyses of the imaness or experience of the activity of your own use, and

Ministry of your own use, and

American and a strong your spease during the tax your in an activity you was can be comined as your participation in the activity. This applies event it was expensed did not own an indexet in the activity and whether the

For purposes of the pussive activity rules, you materially participated in the op-eration of this trade or business activity admings 20st if you met any of the following seven tests.

I You parischaed in the activity for note that 300 build admight has a year.

2 Your participation in the activity for the tax year was substantily all of the pariscipation in the activity of all induction as including individual as before to avail an individual in the activity of all induction any interest in the activity of all induction any interest in the activity for the axy year. Any other than 100 before during the axy year, or note that 100 before during the axy year, or the thing of the axy sear, and wo updately and the axis of the axy activity for the axy sear. It is inducted at least a fine induction and with a fine and any or participated at least a fine induction.

4. The activity is a regulificial partici-paisite activity for the 1-a. year, and you participated in all significant participation activities for more than 50% burns during the year. An activity is a "significian par-ficipation activity" if it involves the con-folded in a take or business, you participated to the activity for more than 100 founs durd The act

ing the tox year, and you did not maternally participate under the material participate undergraphic during a You maternally participated in the activity, to an avival, participated in the activity, to any so the prior 10 tax years trying a solid your underfully participated in the activity to an avival was presental service ascitivity in which you underfully participated in the activity is an activity that involves performing ung presonal services in the fields of facility, law, sequencing, activities and curvanture articles any other friede or business in which as not a maternal incurse and curvantures, you participated in the activity on a regular, confinuous, and substantial bases during the tax-year. But you do not meet there to if you participated in the activity of a regular services in connection with the services an councerton with the services an councerton with the services an councerton with the services an connection with the services in connection with the services an connection with the services in connection with the services an connection with the services in sevices in connection with the services in the services in sevices in services in service

Rental of personal property. A rental activity (such as long-term outprined lease, into) its a passive activity even if you materially partitionated in the activity flow-even if you mat any of the tive evectoring blow-even if you mat any of the tive evectoring lease facted under Sectoring Carlot Activities in the lineauctions for Ivern \$8.82, the rental of the property is not treated as a rental activity and the material participation rules above apply

Exception for oil and gas. If you are thing Schedule. Co report means and deductions from an oil of gas well in which you own a working interest directly or through an entity that does not limit your liability, the A. the Yes. Fox. The activity of towning the working interest is not a possive activity regardless of your participation. Limit on towes. If you checked the 'Na' box and you have a fost from the Bismans, you may have to use Form 8882 to figure you may have to use Form 8882 to figure you may have to use Form 8882 to figure you may have to use Form 8882 to figure you may have to use Form 8882 to figure you four librable to seek from possive activities of the external most form possive activities for the end of the external most for the external most for the external most for the end of the end of the end of the end of the other passive activities.

## Line H

If you started or acquired this business in 2014, check the how on hind. It Also check the best if you are responing or restinating his business after temporarily closure it and you did not life a 2003 Schedule C or C-EZ for this business.

## Part I. Income

Except as officers use provided in the liner and Revenue Cede, grass meone includes unicome from Materier source iterated. Gress income, however, does not include

extrateratorial mostine that is quadrying trade income Use Fatra 8873 to figure the extraterativital income exclusion Repeat it on Solicibile Cas exciplanted in the infractions Tay Form 8873.

braines gross recepts from your trade or beauses, hirded amounts you received in your trade or business that were properly shown on Forms 1009-MRs. If the total amounts that were reported in box 7 of Yearn 1000-MRs are inner than the ford you are reporting on him 1, affects a state-most explaining the difference.

Statitos, employers. If you received a form W 2 and the "Stations employer" has up box 13 of that farm was checked report your means and expenses related to that income on Stebalde C or C-EZ, briter your stationy employee means from box 1 of form W.2 on the 1 of Schedule C or C-EZ and check the how on that thus boxin security, and Medicar is a should have been withled from your earnings, thereber, you do not owe self-employment tax on these earnings, stationy amplifyees in-clinde full-time life insurance ageins, cet han agent or commission drivers and traveling salespersons, and certain homeworkers.

If you had both self-employment in-must file wo Schedules C. You cannot use Schedule C-FZ or commot use on a single Schedule C.

Installment sales, Generally, the misall-ment method camon be used to report in-come from the sale of (a) personal property regularly, soil under the misallment method, or (b) real property heal (or reside to customers. But the installment method carb to easterness that the misallment method carb to easterness. But the installment method carb method propert memorine from sales of certain residential loss and timeshares. If you desert on a 35 th 20 fails and timeshares, if you desert on a 35 th 20 fails and timeshares. If you desert on a 35 th 20 fails and you have this electron, include the interest on brake the amount of the interest on the form to the left of fine 62.

If you use the unstallment method, at-tach a schedule to vaur return. Show sepa-rately for 2004 and the 3 preeding years grass sales, over of goods sold, gross profit percentage of gross profit to gross, sales, amounts collected, and gross profit on gross, soldered, and gross profit or grounds, soldered,

### 9 Line

Report on line 6 amounts from linearce reserve uncome, sterp sales, bad debts, you
recovered, uncreat (such us on notes; and
accounts recovable), sales gasonine of facilitate
and lax paid on gasoline or other fuels
channed on your 2004, credit for leatchanned on your 2004, from 1000, prices
and awards related to your trade or histothesis, and other kinds of miscellaments
thesis, and other kinds of miscellaments
thesis and other trade or histories.
The state of the defined amounts you recerved in your trade or histories as silven
on Form 1000-PATR Also, include any
recapture of the deduction for clear-fuel

velncles used in your business clean-fuel velnele refueling property denate, see Pub. 535

If the husness are percentage of any listed property (clinified in he instruction) for line 13 on page C. 4 decreased to 50% or less in 2004, report or that has any recepture of excess depresention, including any section 170 expense deduction. Use Form 4704 to figure the excepture Also, if the husness are presenting drope to 50% or less on lessed fixed property (other than a vehicle), include on this line any notine amount. See Pub. 946 to figure the amount.

## Part II. Expenses

Capitalizing casts of property. If you problaced treal of table between largery or
peasas utilibuable to the property generpeasas utilibuable to the property generally must be included in inventory costs or
capitalized in addition to detect costs, producers, or inventory property generally
must also include part of cortian induced
costs in their inventory property generally
must also include part of certain inducer costs in
inventory only if the average animal prosceoks in their inventory property control property
certain inducer costs in
inventory only if the average animal prosreceipt left he prior tay see seecad \$10
the induced cost what benefit read or Langihe preserval property convituted of it use in
a trail or beaness, or monutered of it use in
a trail or beaness, or monutered of it use in
a trail or beaness, or monutered of it use in
a trail or beaness, or monuteriory properry produced for sale to customers. Reduce the survants on lines 8 through 26 and
Part V by announts expitalized Eve details,
occ Pub 538

Line 11

Faner the rotal cost of contract labor for the tax year. Do no redude contract labor deduced elsewhere on your return such as courser labor that your nethaled in Jert III.

Also, do not methods solvens, and wayer part to your employees, invited so that 26

Exception for creative property. If you are an arrist, author or photographer, you may be exempt from the captulatance rules. However, your perceasal efforts, must have created for reasonably be expected to resure the property. This exception does not apply to say expense related to printing, photographic places, most on prefate films, yields upon a smithar tears. These expenses are subject to the capitalization rules four details, see Pub 538.

### 6 Line 9

You can ideduct the actual expenses of run-ming your, ear of trusk, or take the isstandard mileager fate. You must use, actual expenses. If you hased your expired for his e) such as a tractualy or you used more than four webs cless standing-ensity. We carnot use as you fleet operations!) You cannot use as that expenses for a kened volutile if you previously used the standard mileage rate for that vehicle.

You car take the standard unleage rate 2004 only it you

tion of income. You can also elect under section 130 to expense part of the coxt of extram property you bought in 2004 or use in your histories. See the Instructions for Form 4562 to figure the amount to enter our line 15.

Owned the vehicle and use the stan-thart uniongs rate for the first year year placed the vehicle and are complete.
 Lexaed the vehicle and are complete similared uniforge rate for the entire leave period (evcopt) the period, it says, before 1958s.

When to attach Form 4562. You must complete and aloush Form 1462 only 11 • You are claiming depreciation in property placed in service during 2004, • You are claiming depreciation on living property defined below, regardless of the date it was placed in service, or of the date it was placed in service, or • You are claiming a section 179 expense disturbing.

If you deduct actual expenses:

• In thick on hire 9 the histories purpore of expenses for gasching, oil, repairs, must read, first, ledges, etc., and
• Show depreciation on hire 13 and rent or lesse payments on hire 20s

If you had the its eighth milesge 1ate, multiply the number of bastness miles by multiply the number of bastness miles by many few and forths, and eight the bold on lines by miles by you said folls, and eight the bold on lines payments.

Hyan acquired depreciable property for the first tune in 2004, see Pub. 346

Listed property generally meludes, is not limited to

• Passenger automobiles weigh: 6,000 pounds or less,

For details, see Pub. 46.3

Any other property used for transportation of the property lends to find the property the property lends to find the property the property seed to reincitation at a charge property used to emertionism at a cereational purposes toach as photographic common and other recording eupprincial.

 Calibra Telephones or other similar references or other similar references or other similar references or other similar references or other similar references.

Exceptions. Listed preparty does not un-dulate photographic, photographic, com-munication, or video equipation used echiesely in your rade or homose or al-your regular histories establishment. It also your regular histories establishment and rearrible as it depretates used seedings of a a regul-al chainer establishment and resulted or leased by the person operating the establishment a person of your home is treated as a regular person of your home is treated as a regular person of your home is treated as a regular to force the requirements under excitor to increase the requirements under excitor business use of your funite. Information on your vehicle. If you claim way car aid trivial expenses, you may have a very aid truck expenses, you may have been written to remove the test of your while by complainty were of the following.

• Schedule C, Part IV, or Schedule C, Fart IV, or Schedule C, Part IV, or Schedule C, and A or the season of the compact of the compact of the season of the season of the season was characteristically dependently on the form style for even, II you will be depended to the Form 45c. The remove belief to may other even, II you will be found that you was schedule C, Part IV, or Michaelle C, Part IV, or Wilchelde C, Part IV, or Michaelle C, Part IV, or Wilchelde C, Part IV, or William 1997 of the Compact C, and the William 1997 of the Compact C, or William 1997 of the C, will be compact C, or which the C, will be compact C, or will be compact C. The C, will be con

See the instructions for line 6 on page C.3 if the husiness two percentage of any listed property decreased to 50% or less in 2004.

### Line 14

turber depletion on this further depletion, attach 535 for details

Enter your deduction by the H you have to Form T See Pub 5

Line 12

Line 13

Dalace contributions to employee benefit to perganel has are not an investigation of a present or perfection plan included on the 19 Establisher as extended and feath plans, group-term life unsulates, and designed or the assistance (programs if you made contributions on your behalf as a lengthly dependent of complete or the assistance program, our behalf as a serious program, complete bruin 2411. In page 425, we isolatethic contributions to that program. Depreciation and section 179 expense deduction. Depreciation is the armual deduction (Depreciation is the armual deduction (Depreciation is the armual destroy and assets of business or investment property having a useful life subsidiately beyond the fax year. We use a look depreciate improvements made to beased humass, proposed in the property of proventions and the face of the property on your branches and to deep production of insome Leide Network and the property on ot as earlier basis, or in other to longer used the property in your observed, deduct all your depreciable property in your observed, deduct all your depreciable property in your branches on for the production of the property in your branches or for the production of the prod

To persurgular et aus contribu-fions you materiary our behalf as a client-played pro-on to an accident and health and in transportent title neumance. You may be able to define our Farm (1047) into a the anomayou pead on Parm (1047) into acce on behalf of yourself, your spenies.

and dependents, even if you do not itemize your deductions. See the instructions for bottn 1940, line 31, for details

### Line 15

Interest aboration rules. The Lat treatment of interest expense direct depending on Dr. type. For example, home molyage interest and myssius interests and myssius and myssius interests and interest and treatment. The require you to aborate (classify) your interest even to the correct this of your return and necessive the right for treatment. These rules could affect how much titles as you are allowed to deduct on Schedule C or C/122. Deduct prentums paid for business most more on his TS Deduct out time 44 animatis paid for employee accident and health to warrage Dotted daduct amounts cerdulat to a toewer for self-measures or prentums; paid for a policy that pays for your lost examings that to sixthers or disability. For death, 355 Lines 16a and 16b

## Generally, you allocate interest expense by tracing how the proceeds of the loan were used. See Pub. 535 for details.

It you paid interest on a debt secural by your main brone and any of the proceeds from that debt were used in contraction with your fade or bistness, see Path \$35 to I guer the amount that is deductable on Schedule C or C-IZ

How to report. If you have a mortgage on end property and in your braness (other flast you main bounes, enter in fare loss the mirrory you pid for 20% to boaks or other transicial mistrations by which you re-ceived a byent 10% not similar statement? If you did not receive a form 10% can the interest on large 16%.

If you paid more movitage infered flam is shown on Form (1985, see Plath 584 to find out if you can debut the additional more III you can debut the additional line for Award a standing on our return of Aylaning of efficience and order. See orderion of the magnitude of the III.

If you and at least one other person reducer flata your spaces it you file a joint remini) were lable for and point uncreas on the merges and the other person reserved the Form (10% anchode your shade of the your return showing the mains and address of the person white received the Fouri (10% and the mains and address of the person white received the Fouri (10% after the form the form of the person white received the Fouri (10% after "New shade,") was all the form th

If you paid attest in 2004 that applies o tuture years, deduct only the part that applies to 2004.

Include on this line fees for this advice to-lated to your business and for preparation of the tax forms related to your business

Fater your deduction for contributions to a persoon, proff-skarup, or amounty plan, or plans for the benefit of your employees. If the plan methods you as a self-employed person, earlier emprobration, made as un employee on your behalf or found to de, line 12, not on Schedule C.

Generally, you must file the applicable four listed below it you must manual as person, profit showing, or other funded deferred compensation plan. The filing requirements in a affected by whether or not the plan applied under the Internal Revenue Code, or whether or not you claim a deduction for the current as year. There is a preadily for failure to timely life these bears.

Form \$500. File this form for a plan that is not a one-participant plan (see below)

FORM \$500-P.Z. File this form for a one-participant plan. A one-participant plan is a plan that only covers you (or you and your spouse)

For details, see Pub 5e0

## Lines 20a and 20b

If you rented or leased vehicles, machinery, requipment, enters on his 2datife business portion of your result cast. But if you result cast. But if you result cast. But if you meeted a vehicle for a term of 30 days or mere, you may have to reduce your deduction by un animatic called the inclusion amount See Pub 463 to figure your nefthis sing amount, see Pub 463 to figure your nefthis sun amount.

Enter on line 20b anequits paid to rout or lesse other property, such as office space in a building.

### 7 Line

Evalue the cost of repairs and maintenance includes those, supplies, and other return that do not side or increase the file of the property. Do not deduct the value of the property. Do not deduct the value of your even labor. Do not deduct amounts speak to restore or replace property, they must be capitalized.

### Line 22

Generally, you can deduct the cost of sup-ples only to the extent you actually con-surted and used them in your boances during the fits your (infect, you deducted them in a prior tax year). However, it you bed intended augustics on records of in-you kept in membrase or records of in-you can deduct the cost of supplies you actually purchased during the tax year, pro-vided that method elseally reflects income.

### Line

You can deduct the following taxes licenses on this line.

State and becal sales taxes imposed on your as the solier of goods or services. If you collected this tax from the buyer, you must

also include the amount callected in gross receipts or salve out fact.

• Read estate and personal property taxes on business assois

• Lectures and regulatory fees for your fixele or business part death year to stade or feel government. But some ilcenses, such as figure faceness, may have to be amortized. See Pub 535 for details.

Social security and Medicare taxes paid to match required withfolding from your emphysees, Mage, Also, Jedical un-employment tax paid, Keduce vour deluc-tion by the amount shown on Form 8846, fine 4.

· Federal highway use tax

Po not deduct the following on this line
 Pederal meme lave, including your cell-emphyment lax However, you can deduce tow-half of your self-emphyment lax on Form (D4D, line 30.
 Fixate and giff taxs.
 Tixes assessed to pay for improve ments, such as paying and sevens.

упорену

State and local sales taxes on property purchased for use in your business. Instead, treat these taxes as part of the cost of the purperty.

• State and local states turposed on the buyer that you were equured to collect and pay over to state of local governments. The trace are not included in gross re-cepts of states not are they a debit tuble expense However, if the state of local government allowed you to relain may part of the sales, tax you collected, you must me-clude that annount as income on line 6. • Other taxes, and increse tees not re-lated to your business.

### Line 24a

Lator your expenses for lodging and framsperdanni commercial with owninght travel
for husniess white away front your tax
houte Generally, your fax houre is your
man place of business regardless or where
you transfar your fax hours you'r
not defict expenses paid on incurred in
connection with employment way front
hourer tital reports your cannot deduct travel or
penses for your passus, your defendent, or
any other individual tuless that person is
your employee, the travel is one board debutter,
or any other individual tuless that person is
your employee, the travel is one board ide
business purpose, and the expenses would
otherwise he ideductible by that person

Do not usefude expenses for meals and entertainment on this line fasterd, see the instructions for lines 24b and 24c, on this page.

Instead of keeping records of your ac-tual intelledial experses, you can tow an optional method for deducting incidental expenses only if you did not pay or invar-med expenses out a day you were fraveling away from your tax home. The amount of the deduction is 25 a day incidental ex-penses include fees and tips given to pos-fors, baggage carriers, belitpuss, hotel mands, retwards or stewardesses and others on ships, and hotel vervants in foreign

countries. They do not include expenses for lamility, cleaning and present or clothing, lodging taxes, or the costs of relegiants or telephone calls. You cannot use this needloon on my day that you were the standard inteal allowance (as explained in the instructions for lines 24h and 24c).

You cannot deduct expenses for attending a letterprocurention unless it is duredly related to your fader or bremses and it is as reconsible for the meeting to be held outside the North American area as within it. These rules apily to both employers and employees. Other rules apily to luxury water travel.

see Pub 463 For details,

Lines 24b and 24c

On the 24b, ertex your rests husmess mend and entertrainment expenses, include mend expenses while traveling assay from home expenses while traveling assay from home, your meals while useding assay from home, you can use the standard mend allow ance for your daily meals and incidental expenses. Unler this method, you deduct a specified annount, depending on where you strond, instead of keeping records of your actual med expenses. However, you must still keep records to prove the time, place, and husmess purpose of your tavel.

The standard meal allowance we the fed-ear Mwile Fate. You can find these rates on the Internet at www.policyworks.gov/ perthran Por locations ourself the conta-nental United States, the upplicable rates are published monthly You can find these rates on the Internet at www.state.gov.

If you provide daycare in your home, see Pub. 587 for information on deducting the cost of meals and snacks you provide to your daycare recipients

Figure how much of the amount on line 34b is not deductible and enter that amount on line 24c.

unthry expenses for your trade

Line 25 Deduct only of business

See Pub. 463 for details on how to figure your deduction using the standard meal allowance, including special rules for partial days of travel.

Business meal expenses are deductible mby they are fat directly related to or assectated with the active conduct of your trade or business, (f) not basels or certaxagam; and (c) mearred while you or your employee is present at the meal.

You cannot deduct any expense paid or meutice for a facility (such as a yacht or luming ledge used for any activity usually considered entertainment, annocament, or recreation

Abo, you cannot deduct membership dues for any cloth organized for humes, pleasure, reveation, or other social purposes. The includes county clubs, golf and athletic clubs, anime and hotel clubs, and clubs operated to provide media under you deroy Lavis Lavishble to bistiness docusasion. But it does not methide cruc or public sea vice organizations, potessional organizations, business facquess, trade associations, chainters of continues, business designations, chainters of continues, business leagues, trade associations, chainters of continues, business appropriate page of trade, and real estate baseds, utiless a principal purpose of the eigenization is to enterfaint, or provide object animost facilities for utilities for utilities for utilities for utilities to the regulation of trade, and real estate baseds, utilises a periority and real estate baseds.

There are exceptions to diese rules as well as other rules that apply to sky-box remals, and tickets to enterfamment events. See July 463

 Form 8804, New York Liberty Business Employee Credit, Inte 2 Generally, you can deduct only 50% of your business brief and criteriorations even penses, including intents incurred while away from home on business For inflying, as way from home on business For inflying, als subject to the Department of Timesportation (DOI) both of severite lumis, that Percentage is increased to 70% for business, that Percentage is increased to 70% for business, the persist of duty for wheleful from any persist of duty for wheleful from any persist of duty for wheleful from any prival of duty for wheleful from the DOI former of service limits inclined for following prisons.

If you provided taxable fringe tentile to the confliction of the confliction of the confliction and other expenses claimed elsewhere

### Line 30

Business use of you thome. You may be able to deduct ectain expanses for business use of your thome, subject to funitations. You must attact; feern 88.29 at you claim this declation for details, see the busine none for joint 88.29 and Pab. 58.7

Certain air francpottanon workers truch so pluds, etres, deputiens; inchancing country freed, deputiens; inchancing under Federal Avustion Administration regulations
 Intersiste truck operativis who are under DMT regulations
 Certain interdual marriers who are under DMT regulations.

### Line 31

If you have a loss, the amount of loss you are debut thin year most be lamined for to me? A before emering your loss on this 31 in 19 you asseed "You be Schedulet Classes" in the 31 in 19 in 1

However, you can fully deduct metals, uncleavish, and enternatured imposed or reunbrood to an employee it you properly the state the everyence as weeps subject to will-helding. You can also hally deduct metals uncleavish, and entertaining provided to a nonemployee to the extent like expense are includible in the gross amone of that person and reported on isomit 1000-x105C for details and other exceptions.

Statistics, employees, Include your net populi or dedutable loss from that 31 with other Steffedde C amounts on Form [643]. In 21 However, do not report the amount on Schedule SE, Inte. 21 from are tequired to the Schedule SE, because of other self-employment memor, see the Instruc-tions for Schedule SE. If you have a net profit on line 31, this amount is earned mome and may qualify you for the earned income credit See the instructions for Form 1040, lines 65a and 65b, tor details.

### 32 Line 3

Loral telephone service. If you used your money plane plane for those for the select the bases and treatment of the first plane for the selection of the first plane for the selection of the sel

Alerek rules. Generally, if you have ia) a homes low and (b) hammiss in the hustness for which you are not all rok, you will have to complete from follow for higher your allow able less. The alersk rules generally than the emonth of loss through the host high deposition of a second of his through the host had the deposition of a second of the house of the deposition of a second you can distuit the mustall you could actually feet in the business.

Line 26

Check box 32b if you have amounts for wheth you are not at risk ut filts business, each as the following are not at risk ut filts business, out of the following business, to acquive property used in the business, to acquive property used in the business, to acquive the business blat are not sectored by your own property tother and property used in the business). However, there is an exception for extrain non-eer, there is an exception for extraint word in section that is not a combined to the business of the combination of the business to combine for the business of the following the business in every section of the business of the following the business in the business of the combined to the business of the property of the prop

Finter the total salaries and wages for the every to Do not unfuelde salaries and wages deducted electricate of your return or amounts paid fortune of authority by the anounts claimed on durition by the anounts claimed on Form \$584, Work Opportunity Credit, Into 2; — Form \$584, Work Opportunity Credit, Into 2. — Form \$844, Empowerment Zone and Renewal Community Employment Credit into 2. — Form R845, Indian Employment Credit Into 4. — Form S861, Notlane 10. Work Credit. — Form \$661, Wolfane 10. Work Credit. Into 2. and \$661, Wolfane 10. Work Credit. Into 2. and \$661, Wolfane 10. Work Credit. Into 2. and \$611.

arrangement textlading casualty men ance and neurance against fort labelity).

• Amounte beravact for use in the business from a person who line an interest in the business, other them as an credition or who is related under section 465/kb/31 to a person rotter than your having such an interest. If all amounts are at risk to thre business. Seleck box 13.5 and error your frow on line 31. But if you unsweed "No" to Question for you may need no complete from 858.3 to figure your deductible loss. See the line risk toy to set for New 1882 to thous for the figure your deductible loss. See the line risk.

If you checked box 3.2h, see Form 6.108 to determine the annual of your deductible loss, But if you are wered "You" to Question (you have now be further hinted. See the Instructions for Foon 1852. If your a service from 1852. If your a service in a service of the food 1852. If you a service Instructions for Foon 1852. If your a service in a service is service from 6.198 to you checked foo you have 1958. The processing of your ranch form 6.198, the processing of your ranch may be delayed.

Any loss from this business not allowed for 2004 because of the areas, rules is resided as defendion allocable to the business in 2005. For details, see the firstructions for Form 6108 and Pub. 925.

## Part III. Cost of Goods Sold

Generally, it you engaged in a trade or abunea, in Witch the profusion, purchase, or sale of interhandise was an incompensately father; you must take un entoreating account at the beginning and out of your tax year.

However, it you are a qualifying tax payer or a qualifying small humness tax. payer or or a qualifying small humness tax. payer, you can account for inventorable strength fire first are not undidental to entail and supplier first are not undidental to change than the first payer C-2.

A qualifying taxpayer is a maxpayer ist whose sixtage animal gross recepts for the 3 prior tax years are \$1 million or less, and other tax betteres is not a fax shelter (a) defined in section 448/d(x)).

A qualifying titrall business taxpayer is a taypayer to whose around provide complete or the 3 prior tax years are more than 5 million from the business is not a tax shellow. But whose business is not a tax shellow as defined in section "Lafta" 31, and (c) whose puncipal business strong an explicit of the provided from the Revenicible country as explicitly as explicitly as explicitly and Rev Proc. 2002. So on page 815 of Internal Revenue Bulletin. 2002; Is an waw its geny publicities in a waw its geny publicities.

Under this accounting method, unvertible years, for an interface long use of the ray materials purchased for use in producing insolided goods and methodrome productsor for the are deflucts. He in this year the funished goods of year the funished goods or year you good to the row marends or mer changles, it you are also usung the cradmently. For amounts post for all raw materials and methods, from any to the flow in an interface and interface during 30th or

90

Principal Business or Professional Activity Cades (continued)

\$50,000. You can elect to amortize any re-maining business, startup, costs ower 18 years. For details, see Pub \$35. For amorti-zation that begins in 2004, you must com-plete and attach Form 4562.

line 36. The amount you can deduct for 2004 is figured on line 42.

Part V. Other

Expenses

include all ordinary and nocessary business expenses and deducted deswhere on Schodule C. I say the type and amount of each expense separately in the space provided Forer the total on lines 4.8 and 27. Do not unclude the cost of business equipment or humane, replacements or permanent unproventions to property, or perswold, hybrid, and fainthe expenses, Do not unclude charable correlations. Also, you cannot deduct frince or prealings pand to a government for violating any law For details on business expenses, see Pub. 5.55 Additional information. For additional guidance on this method of accounting for unventorable items, see Rev. Proc. 1901-10. If you are a qualitying trayper or Rev. Proc. 2002-28 if you are a qualitying trayper or Rev. Proc. 2002-28 if you are a qualitying trayper or Rev. Proc. 2003-10 on page 272-0 internal Revenue Bulletin 2001-2 at seevance Bulletin 2001-2 at seevance Bulletin 2001-2 at seevance Bulletin 2004-2 with and Rev. Proc. 2002-28 on page 815-0 linetial Revenue Bulletin 2004-18 pul.

Capital construction fund. Do not claim on Schodule Co. C. LEJA for deduction for amounts contributed to a capital construction fund set up under the Merchan Marine Act of 1936. Instead, reduce the amount you would otherwise enter of Form 1640, lim 42, by the amount of the deduction. Next to line 42, enter "CCF" and the amount of the deduction. Next to line 42, enter "CCF" and the amount of the deduction.



Ceram dreet and induces everages may have to be captualized in inducted in inventory. See the instructions for Part III

Clean-flust vehicles and clean-flust vehicle refelling property. You may be able to de-duct part of the cost of qualified clean-flust which property used in your business and qualified clean-flust whether ectiveling prop-ery. See Pub. 535 for details.

### Line 33

Your inventories can be valued at evest, evest or market value, whichever is lower, or any other method approved by the IRS. However, you are required to use cost if you are using the cash method of seconding

Amounts paid for research and experimentation.
 Qualified revitalization expenditures.

You can amortize:

The cost of pollution-courted facili-

Vniortizatum, Include amortization in this part. For autortzation that beguis in 2004, you must complete and attach. Form 4562.

Amounts paid to acquire, protect, ex-pand, register, or defend tradentarks or trade names.

Goodwill and certain other in-tangibles.

Desibled access credit and the deduction for removing barriers to individuals with disabilities and the elderly. You may be able to them a tax credit of the (\$5.000 for eligible expenditures paid or incurred in 2034 to provide access to your business for individuals with disabilities. See Form 8256 for cleads. You can also adouted up to \$15,000 of costs paid or meatred in 2004 to remove architectural of transportation barriers to individuals with desabilities and the elderly However, you cannot take both the credit and in deduction in the same expectations on the same expectations.

### Line 35

If you are changing your method of accounting beginning with 2014, refluerle last year's closing inventory using your new method of accounting and enter the result on his 55. If there is a difference between last year's closing inventory and the refluerle amount, attach an explanation and lake it into account selent figuring your section 43(1s) adjustment, see the example on page 4.2 for details.

Film and television production expenses. You can elect to deduct costs of certain dualified film and television productions that begin after October 22, 2094. For details, see Pub. 535.

in general, you cannot anortize real property construction period interest and taxes. Special rules apply for allocating interest to real or personal property produced in your trade or business.

At-risk loss deduction. Any loss from this activity that was not allowed as a deduction last year because of the at-risk rules is freeted as a deduction allocable to this activity in 2044.

### Line 41

Forestation and reforestation costs. You can debt to amonture certain thorst-town and reforestation costs over 84 months. You can also elect to expense up to \$10,000 fts. (\$5,000 if married filing separately) of certain forestation and reforestation costs pad or interned after Orebea 22, 2004, for each qualified timber property. The amontuation electron dees not apply to tursts and the expense electron does not apply to usus and the expense electron does not apply to estates and mass. For details, see Pub. 535. For amontuation than begins in 2004, you must complete and attach Form 4562.

If you account for moventorable items in the same natures are nearestable and supplies that are not needental, enter our line 41 the portion by our tray materials and mechandre purions of the nearest of the needed on the 40 and were not sold during the

Business start-up casts. You can elect to another certain business start-up casts paid or nuctred before October 25, 2004, over 60 months ventione, beginning with the month your business began. For certain business start-up costs paid or incurred aller October 22, 2004, you can elect to deduct up to \$5,000 for the year your business began. This timat is endeed by the simulation by which you is start-up covis seceed. Principal Business or Professional Activity Codes These codes for the Principal Brusines or Professional Activity classifts are properately to the type of activity they are engaged on to facilitate the administration of the Internal Revenue Code These issuits codes are Code These associated to Next These Industry Chestination Systems (Next American Industry Chestination Systems (Next American

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of real estate agents and brokers and rurer if on Schedule C or C  $\overline{\mathbb{D}}\mathbb{Z}$  time BNote, It your proceed source of monter is from tanging activities, you should tile Schedule F.

125 onto Soup when the service and its boats properties on the properties of probability properties of the party of the pa	Food Manufacturing	Millio American regularity		hitten frank & wrectable presaving		1, 510 Animal december	Ull'in Safed took inepuates		MI die. West v controllence	tilline (when final outs Housebox		Leather & Aliled Product	Manufacturing	Mail a bedwest alle metables between	116110 Leather & Date Language	President Comments of the Comm	dial	Nonmetallic Mineral Product	Manufacturing	MAN LANGE & CORUFAC PARTIES	327100. Clay product & reflaction.	527210 Glass & elass rendad ride	1274H1 Lure & gyporm (#cchot rule	327480 (wher goung table more al	Talents ( 112)	Mining	21220c Metal or manage	2123on Nonnetally, narral memby	MERCHAN CALL CARRESTON	21 1110 Support activation for months	Other Services	Personal & Laundry Services	Stall Bather Area	\$12112 Beans salids	single centrality a central and the	AWWante	8.2120 Develoring a laughy	wan werdeld in high	Laurely & Tryleaning	\$12210 Fineral hours & tournal		SILDAN EINER SIMULANI SAFES	512946. Parking lots & graves			SINGO (HER PERSONAL PARTIES		KIZWA All other practical service	-	\$1112" Argumenter hady, paus,		electrical repair &	Analysis and a second of the second of	manuerany traducting off	change it hithrogion shows it can washers			
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Principal Business or Professional Activity Codes (continued)

## 2004 Instructions for Schedule D Capital Gains

## and Losses

Fise Schedule D (form 1040) to report the Filliw mp

• The sale or exchange of a capital asset (defined on this page) not reported on another form or schodule

• Gains from involvingary conversions (other than from essualty or theft) of capital assets not their for business or profit

Capital gain distributions not reported directly on Form 1040, line 13
 Nonbusiness bad debts

Additional information. See Pub. 544 and Pub. 550 for more details. Is a comprehensive fifted in example of Schedule D, see Pub. 550.

(a) or (b), in a way issuch as by gift distingtion entitled you to the hasts of the previous owner.

• U.S. Government publications, including the Congressional Record, flast you redeaved from the government, other than you got from someone who had exceed it in a sunder when the determined by reference to the previous owner's basis. Section references are to the Internal Revenue Code unless otherwise noted

General Instructions

What's New

Didnary loss on the sale, exchange, we withlessues of small business unself-nuture torupany isocition [242] stock.

 Ordanary loss on the sale, exchange, we worthlessues of small business is section [244] stock.

 Ordanary pain or loss on securities held in connection with your trading business, it you prieviously made a mark-to-marker election. See Traders an Securities with page [25].

Tax computation using maximum capital again rate, You will flow use die Qualified Dividends and Capital Gain Tax Warkbeet un page 34 of the Instructions for Form 1040 to figure your tax it you want 1040 to figure your tax it you have net capital gain of qualified dividends. However, if you have any 25% rate gain flowes pruch exton 1250 gain or 35%, rate gain you will still use the Schedule D. Tax Worksheet on page 19-9 to figure your are Part IV of Schedule D. Isax Port IV of Schedule D. Isax hoser eliminated.

Use Form 4684 to report involuntary conversions of property due to casualty or theft.

 Certain commodities derivative finan-cial instruments held by a douber. See see-turn 122 ha)(6). • Certain bedging transactions entered into in the normal course of your trade or business. See section 1221(n)/7)· Supplies regularly used in your trade

Use Form 6781 to report gains losses from section 1256 confracts straddles

Use Form 883.4 to report like-kind ex-changes. A like-kind exchange occurs when you exchange business or investment property for property of a like-kind Capital Asset

Capital Loss Carrover Workshee, 1%-6 he Capital Loss, Carrovers Worksheet on page Defe to figure your capital loss carry-over from 2003 to 2004. You will need a copy of your 2003 from 1040 and Scheel-ule D.

Short Term or Long Term

Most property you own and use for per-sonal purposes, pleasure, or meeament is a capital asset. For example, your house, fur-niture, car, stocks, and bonds are expend as-ses. A sample asset is any property field by you except the following:

— Stock in trafe or other property in-cluded in inventory or held mantly for sale to castomers. Gain on home acquired in a like-kind ex-laringe. It you sold or evel-based your man bene that you acquired in a like-kind exchange, you may not be able to exclude any of the gain. See Sale of Your Home on page 15.2 for details.

Separate your capital guars and levels ac-cording to how long your held or council the property. The tolding period for shorterin equal gains and hesses in your mess. The helding period for long-term capital than and the solding period, begin counting that me holding period, begin counting and incide life day, ou daywood of it-

Other Forms You May Have Use Form 4797 to report the following

To File

If you dispersed of property that you acquired by informance, report the deposition as a long-term plan or loss, regardless of how long you held the property.

 Depreciable property used in your trade or bismess, even if it is fully depreciated.

Action of the control of the contro Accounts or notes receivable for services performed to the ordinary course of your trade or business or as membryone, or from the sale of stock in trade or other property held mainly for sale to customers.

> Depreciable and amornizable propa. Property used in a frade or hustiness b. Deprectable and

1. The sale or exchange of

Real extate used in your trade or bust-

Copyrights, Interay, intusted, or arre-tic compositions, Ferres on memorands, or smaller property (a) created by your per-sonal efforts; (b) precured or produced for you to the case of letters, internotation, or smaller property; or (c) that you received from winester who created them or for whou take were created, as unattoned in whom take were created.

c. Oil, gas, goothernol, or other nineral property, and Section 126 property.

The involuntary conversion confer that from conversion confer that from casualty or first of property used in a frade or business and capital second bed in the dependent of noncapital assets of the dependent that involving or property held primarily for safe to customers in the vedenary course of your trade of business

These distributions are paid by a fundual fund for other regulated investment company or real estate in resimilar from pany or real estate in resimilar from the reference of operation and produced in the form the tributions of net realized distribution again, we not treated as expiral gains. In stead, they are included on from [trob-DIV as ordinary distribution]. A rembusiness had debt must be treated as a short-term capital lass. See Pub 550 for what qualities as a rembusinesy bad other and how to ener it on Schedule D. Capital Gain Distributions

Enter on line 13 the total capital gain distributions paid to you during the year, regardless of love long you held your in-

апошить shown иг box 2a

If there is an amount in box 2b, include that amount on line 11 of the Unrecaptured Section 1250 Gain Worksheer on page D.8. If you complete line 19 of Schedule D.

If there is an amount in box 2c, see Ex-clusion of Gain on Qualified Small Busi-ness (QSB) Stock on page 12-4

If you received capital gain distributions, as a tomace little, a they were paid to you but actually belong to saturone elect. report on little 13 only the amount that belongs to you when a statement shawing the full amount you received as a mornine. See the Instructions for Schedule B for filing exquirements forms (1994-DIV and 1996). If there is an amount in box 24, include this amount of the 4 of the 28% Rate Gain Worksheet on page D-7 if you complete line IN of Schadulo D.

## Sale of Your Home

If you sold or exchanged your main home, do not report it not your tax terms unless your gast exceeds your exclusion amount. Your exclusion amount is zero if you acquered your home in a life-hold exchange and you said or exchanged the home after forther 22, 20th, and during the Syour period heeping on the date you acquired it formed heeping on the date you acquired it formed his it you must the revo tests below, you can exclude up to \$250,000 or gain. If both you and your spouse meet these tests and you are exclude up to \$2500,000 or gain with the form the second of the analysis of gain, but only one spouse meet the second to the form the first I. You owned and used the home as your main brine for 2 years of more during the 5-year period endurg on the date you sold or exchanged your home.

Test2. You have not sold or exchanged another man home during the 2 year period ending on the date of the sale or exchange of your home.

he was if you do not meet one or both of due above two teasy, you will can claim an exclusion if you sold or exclusinged the home because of a change in place of employment, leafth, or certain underescen cur cutostances! In this case, the maximum amount of gun you can exclude is reduced. You can choose to have the Systar test proud for ownership and use in Test I proud for ownership and use in Test I proud for ownership and use in Test I proud to remove the proposition of the uniformed service or Exercise of the United Service or Exercise of the United Service or Foreign Service or the United Service or the United Services or Service or the United Services or the United Service or the United Service or the Serv

See Pub. 523 for details, including how no peptrn any taxable guin if.

• You tor your spoke if married) used any part of the home for humans or retulal purposes, after May 6, 1997, or — Vour gain exceeds your evelusion smouth.

## Partnership Interests

A sale or other dayasetton of an indeest in a paramethy may read in ordanay in-come, collectible, gain 1287 rate gain, or inco-optimed section 1280 gain for ideals, or 28% rate gain, see the instructions for the 18 or page 12.7 For details on unre-captured, section 1280 gain, see the instruc-tions for line 19 beginning on page 12.7

### Capital Assets Held for Personal Use

Geneally, gain from the silo or exchange of a capital sense fred for personal uses is a capital sense fred for personal uses. In a Part II. However, if you converted deprecable property to personal use, all of part of the gain on the sale or exchange of dust property may have to be receptured as widnay uncome to be personal and approperty may have to be receptured as widnay uncome recepture. The recepture amount is included on time 41 send firm 130 of from 1970. Do not enter any gain for this property on line 32 of form 4797. If you are mat completing for the man is a freedy may gain for this property on him and it capital may be property on him a freedy may gain for this property on him a freedy may gain for this property on him a freedy may gain for this property or him a facility of the food gain is more than the recognition among the relating to the problem. The capital for the excess of the total gain over the excess of the total gain over the excess of the rotal gain over the recepture amount.

Loss from the sale or exchange of a cap-nial seast held for personal users in or de-ductible. But it you had a loss from the sale of exchange of real sade held for personal use for when you received a brem 1909-5, you must report the transaction on School-ule D even though the loss is not deducti-ble. For example, you have a loss on the sale of a vacation from that its not your main home and you received a Form 1909-5 for the transaction. Report the fransaction on him el or & depending on how, long you would the home. Complete columns and drough (c) Beauto thesis a not deductible, enter 40, in column it.

## Nondeductible Losses

Do not deduct a loss from the direct or indirect stale or exchange of property between any of the following.

· Members of a family

- A corporation and an individual owning more than 50% of the corporation's stock (unless the less is from a distribution in compliate liquidation of a corporation)
  - A grantor and a fiduciary of a trust
     A fiduciary and a beneficiary of the same trust.
    - A fiduciary and a beneficiary of another thist created by the same grantor
- Attraction of an extate and a beneficacy of that estate, miles site or exchange was to satisfy a pecuniary bequest (that is, a bequest of a sun of money).

  An individual and a tax-exempt organization controlled by the individual or 
If you dispused of (a) an asset used in an curvity to which the arrisk rules apply or See Pub 544 for more details on sund exclimiges between related parties.

(b) any part of your interest in an activity to which the at-rek rules apply, and you have amounts in the activity for which you are not at next, see the fustructions for Point 6198. If the loss is allowable under the arribk, rules, if then may be subject to the passive activity rules. See Form \$582 and its instructions for details on reporting capital gains and lowes from a passive activity

## tems for Special Treatment

• Transactivity by a securities dealer See section 1236

Bonds and other debt instruments
 Cerbai 550
 Cerbai real estate subdivided for sale
than may be considered a capital asset Noc
section 1337.

• Gain on the sale of depreciable property to a more than 50% owned entry or to arrive to which you are a beneficiary. See pub 5.41

• Gain on the disposition of stock in an interest clarge domestic international sales composition. See section 95/6ct.

• Gain on the sale or exchange of stock in certain forces in order on the sale or exchange of stock in certain foreign exporations. See section 1248.

Transfer of property to a partnership that would be treated as an investment company if it were incorporated. See Pub 541.

Sales of stock received under a qualified public unity dividend reinvestment plan See Pub 550.

Transfer of appreciated property to a poblicial organization. See section 84.

In general, no gain or loss is recognized on the transfer of property from an individual to a spouse or a former spouse if the transfer is mendent to a divide. See Pub 504.

Amounts received on the returement of additional generally are treated as received in exchange for the debt instrument. See Pub. Sep. for the debt instrument. See Pub. Sep. for the debt instrument of the season 
 Cash received in hea of fractional shares of stock as a result of a stock split or stock dividend. See Puls, 550 Mutual fund load charges, which may not be taken into account in determining gain or loss or certain dispositions of stock in mutual funds if remestment rights were accreted. See Pub. 564

You are a trader in securities if you are en-Traders in Securities

The safe or exchange of Scorporation stack or an interest in a trust held for more than 1 year, which may result in col-ferenties gain (28% rate gain). See page 10-7

securities for your own account. To be engaged in houseness as a right in section daily market invocuments in the prices of securities and not from discharges in the prices of securities and not from discharges, mirror, and poprocation of your activity must be substantial

• You must carry on the activity with continuity and regulatory

The fillowing lacts and circumstances should be considered in determining if your solving to business.

• Typical holding periods for securities beight and solving period in the fillowing period of your trades during the year.

• The carried to whole would be serving to produce account for serving to produce account for a hyddheost serving to produce account for a hyddheost.

• The summit of tune you devote to the

You are considered an invo-tor, and not the at rader, if your activity does not meet the above definition of a business. It does not mailer whether you call yourself a trader or a "day trader".

I de an nivescu, a trade musi reportenta sale di seurinte, elchigu nio accomi commissioni and any other covis of acquiring of disposing of the securities) on Schedule D or D-I or on an altached satie-mart contaming all the same information for each sale in a semilar format However, I at trader previously made the mark-to-marker electron feet below), each mark-to-marker electron feet below), each mark-to-marker electron feet band D-I, Regardles, of whether a trader reports has on the gardles of whether a trader reports has on the gardles of whether a trader reports has on the gardles of whether a trader report has not account when figuring net earnings from account when figuring net earnings from account when figuring net earnings from a securities as net taken min account when figuring net earnings from a securities are trader particularly. • Cam or loss on the disposition of security, function and accountant function and accountant for the bit \$50.

• Can on the constructive side of cerpan appreciated huantial positions. See Pah \$50.

• Catan constructive owner-dispositions of the yam you would have recognized if you had held a dismand asset directly future of the you had held a dismand asset directly future the top of the yam you have no pay and the sea of the yam you have no pay interest. See section into an of the constructive owner-fail point in the you had because the interest in the off the high pay from 1240 had young the only a pay from 1240, then \$2. Write "Section 1260 by interest" See section in you have no pay interest "See section in the interest in only the constructive owner-fail pay of the interest to the fell of line \$2. This interest is not deductible to a pay of the pay of public that and securities. If you elect to positione gain a specialized shall bishues investment on the date of the sale. See Pub \$50.

• Gain or loss troubled replacement property: See Pub \$50.

• Gain or loss troub the dependence of this you clear to place of the sale. See Pub \$50.

• Gain or loss trouble the an investment dusb. See Pub \$50. A wash sale occurs when you self or otherwise dispose of stock of securities (undinding a countract or oppose of self-or or oppose of self-or or oppose of self-or or otherwise) as hos said, within 30 days before or nitter the sale or disposition, you directly or induredly.

Buy, sub-tainfully identical stock or securities.

A capture or substantially definited stock or securities in a fully taxable trade, or or Fator into a countract or option to accountract in a fully taxable trade, or or before into a countract or option to accountract.

The funitation on unvestment interest expense that applies to investors does not applie to investors does not applie to investors does not provide the forest of a during commissions and other cookies of a querno, or disposing of securities) from a trading business on Schedule C instead of Schedule A).

A trader also may land securities for in-securer? The rules for investors generally will apply to those securities. Allocate in-terest and other expenses between your carfulg hosmes and your investment se-carilies.

## Mark-To-Market Election for Traders

A trader may make an election under sec-non 43% for report all guents and rossess from securities liefd or consertion with a radiop business as ordinary menure for less, unduling securities field at the ento of the year. Securities held at the ento of the year are 'narked to manker' by treating year are 'narked' to manker' by treating for fair market value on the last business for fair market value on the last business of the part of the last business. You cannot deduct losses from wash aske unless the toys was nutured in the ordinary course of your humans; as a dealar in solich of securities. The base of the substantial property in contract or option to acquire such property) is the cost nucreased by the disallowed loss; such my Separa was had to asked the size of the Separa was had to asked the first of the substantial property of the column to.) Direct the before the line on while; in column to,) Direct the before the line on while; jou reported the loss, ander Wash allowed the substantial probability of the loss.

Starting with the year the electivity become effective, a fixfur reports all gains and lives from securities field in councer of the second securities for the councer of the second sec

If you hold securities for investment, they make the distillation on the day they are acquired from earlier, by they are acquired from an applie, by folloning the accounties in a separate brokerage accounti. Securities held for unvestment are not marked-id-niture, kel

### Short Sales

A short sale is a contract to sell property obsolvenced of delivery to a bujer At a last dientical property and deliver it to the lender of deliver property and deliver it to the lender of deliver property that deliver it to the lender of deliver property that you held but die alle. Usually, your helding period in the sale. Usually, your helding period is the same of the last of the sale of the lender to ery eventually delivered for the lender of the lender sale of the last of the sale of the lender of the lender sale of the last of the sale of the lender of 1 year or less on the date of the chart of 1 year or less on the date of the chart of 1 year or less on the date of the chart sale in the last or the sale of the last of the sale of the last of the sale of the sale of the last of the sale of the last of the sale of the last of the close the short sale is the last of the close the short sale was field by year or less.

## Gain or Loss From Options

Report on Schedule D gain or loss from the closing or expiration of a section 1.2% continct but is a capital asset in your hands. If an option you purchased expused, enter the expiration date in column (c) and enter "EXPIRED" to column (c) and enter "EXPIRED" to column (d) if pred, enter the expiration date in column (d) in an enter the expiration date in column (e) from an enter of the expiration date in column (e) fill in the other columns (e) fill in the other columns as appropriate See Pub. 5:00 frederials.

## **Undistributed Capital Gains**

Include on line 11 the amount from box 1a of byting 243. His responsitively wall date of the undershuled long-term capital earns of the regulated investment company including a minual fund) or real estate investment thus

If there is an amount in box 1b, include that amount on line T1 of the tamesquared Section 1250 Gian Worksheet on page D-8 it you complete line 19 of Schedule D

D-3

If there is an amount in box 1c, see Ex-clusion in Cain or Qualitated Small Busi-ness (QMF) steek on this page.

If there is an amount in box 1d, unclude that amount on time 4 of the 28% Rate (sam Worksheet on page 1-27 if you complete line 18 of Schedule 1).

Enter en Farm (140), line 69, the fax paid as slowar in hox 2 of Farm 2439. Also un the 60's cheek The bay for Farm 2439. Add to the basis of your streek in excess of the automat inchded in meeting over the amount of the credit for the tax paid. See Pub. 550 for deaths.

## Installment Sales

If you sold property collect than publicly and add you will receive a powrent in a law year and you will receive a powrent in a law year after the year of sold, you generally must report the safe on the usualiment method mess you effect in the DE Form (C22 to report the safe on the usualiment method to safe on the usualiment method a control of the safe on the usualiment method. To elect our at the usualiment method. To elect our a the usualiment method. To elect our a the usualiment method from a value of the safe from the control of the pain on Seighed. To elect that it is the safe of the our safe that the safe of the safe from the safe of t

Demutualization of Life Insurance Companies
Insurance Companies
Demutalespain of a life measure company exers when a mittable life measure company exers when a mittable life measure company exers when a mittable life measure company to were a policyholden or amentur of the mutual company, you may have received mitter stock in the stock company, you may have received mitter stock in the stock company is considered to be zero.

In the demutualization interest in the mit creeping any the knows of your equity in creeping the sea to strict configuration, no gain is receipanced on the exchange of your equity in receipt in the demutualization, no gain is receipanced on the exchange of your equity increase in the introduced for the new claims to the company to an advise your if the transaction is a farty of your equity interest in the niture of your equity interest in the niture of your equity interest in the period you teld in the niture of your proposition is a factor of the new excels includes the period you teld in equity interest for mine dain 1 year report die sam as a long-stram expinal gain on him 8. If the demutualization transaction is an other 1 year or lossy that the gain was a factor copinal gain on him 8. If the demutualization is earlied in an amount equal to nite case a large from a man amount equal no mis receiption a supplied for man an amount equal no mis exception in an amount equal to mis exception in an amount equal to the cash and full four master value on the cash and full four master value on

the stock received. If you held the equity moves for more than 1 year, report the gain as a long-carn equal gain on time 8 if you held the equity interest for 1 year or less report the gain as a short-term capital part of the pain as a short-term capital new stock begins on the day fifter you received the stock.

A hostness whose principal taster is player.

Polyger.

A banking, incurace, furnaring, lear ting, investing, or surfar basiness.

A Tarung basiness cincluding the tasting of harvening of trees).

A beauers investing to trees, or production of products for which percentage depletion can be claimed.

A beauers of spectating a hosel, most, resistant, of similar business of pertaining a hosel, most, resistant, of similar business and additional requirements that may apply, we section 1702.

Pass-Through Entities

Report on line 8 the entire gain realized on the sale of QSB stock. Compile a Union with the sale of QSB stock Compile a Union of which you repetited the gain, eater in column (a. "Section 120, exclusion" and enter as a loss in explaint (I) the amount of the allocathe exclusion. If you are completing him 18 of Schedule D, enter as a side exclusion to discuss the sale exclusion to a great or a side exclusion of the 2 of the 28% Rate Gain Work theet on page D-7. If you held an interest ture p-assedirough entive a partiachling, Scorpaining, or named
final or other regulated investment comp-aryt har sold QSB stock, to qualify for
the exclusions you must have held the unteres on the date the p-as-shrough entity acquered the QSB stock and at all times
thereafor until the stock was sold
HOW TO REPORT Exclusion of Gain on Qualified Small Business (QSB) Stock
Search 1202 allows for an exclusion of provide the children on the sale or exclusion oppine out to QSB stock. The section 1202 for more than 5 years.

To be QSB stock, the stock must meet all of the following tests.

I turns he stock as a "Corporation that to mis exploration stock). It must be stock as a "Corporation for the following tests.

I turns he stock as a "Corporation stock). It must have been ortganly assued, after August 12, 1993.

As of the date the stock was search, the expression was a demester (crosses and the corporation with a fine stock was search (crosses and before the sixth was estude, drives and before the these of the state products or thought and and the state property to search entitled stock as a search or thought an underwarded interstance that are supplied services and an underwarded, entitle the state property to specification of the state products of the state property to specification of the state products of the state property to supplied property to specification of the state property or the state property to specification of exchange of JSR stock you then the time to supplied the stock.

Gain from form they. It you te-creed a Form (1992) IV with a gain in box 2.5, p.st or all of that gain (which is also included in box 2.5) may be elipide for the section 12f2 exclusion in column (a) of him 8, enter the name of the corporation the amount of your elihowable exclusion as a loss. If you are completing the 18 of Schedule 12, enter as a positive number the amount of you allow able exclusion in the 2 of the 28 % Rate (fain Workshoet on page 127.

a The corporation was a C corporation, A A Deat 80% of the value of the corporation's assets were used in the active conduct of win or more qualitied husticeses, (idfined below), and so more qualitied husticeses, (idfined below), and so the corporation was not a focue in corporation, DISC, towner DISC, regulated messiment corpusation, DISC, towner DISC, regulated the substituted in the proportion of the proposition of a corporation has her made for that has a subportion that her made for that has a decrease the distribution of the proposition of the proposit



Gain from Form 24.99. If you received a ferm 24.90 with a gain in Not C<sub>1</sub> part or all of that guilt in Not C<sub>2</sub> part or all of that guilt in Not good and the section 1202 evelopment of the section 1202 evelopment in Committee and the S<sub>2</sub> enter the amount of the expertation whose stock was sold in column (f), enter the amount of your allowable exclusions as a lose It you are so pretrieve handled fine IS of Schedule I), enter a sea protrieve handled the Silvential of word allowable exclusion on time 2 of the 2872 Kata Gain Workshee on page 12-7 Gain from an installment sale of QSB constitutions and physical and physical and of QSB stock that in the year of sale, a sale of QSB stock that in the year of sale, a sale of QSB stock that is not indeed as an unstallment kel generally in the related as an unstallment kel generally in the related as an unstallment and and an experted on Found 622. Equipment allowable certon 1202 exclusion for the stocknown by a fraction, the unascated the excelpsion by a fraction, the unascated of which is the nature of eligible gain to be recognized for the Lax year and the demans navively which is the ford amount of eligible. SSBIC, A specialized small business investment conjugary (SSBIC) is treated as having mettest 5b above.

## Qualified Business

A qualified business is any business that is not not of the following.

• A business involving services performed in the fields of beauti, law, engineering, architecture, accounting, actional service, are fortuning artists, vensalting, ablider fields.

0.4

ble gant la column (a) of lane 8, enter the manner of the convolution whose sivels was nodd in column (f), enter the amount of your allowshibe exclusions as a feest li you are exupleding lane 18 of Schedule D, enter are as provitive unsubset the amount of you allowshibe exclusion on time 2 of the 28% Rate Gam Workshiert on page D-7.

Alternative minimum tax. You must criter 7% of your allowable exclusion five the year on line 12 of Form 6251

## Rollover of Gain From QSB Stock

Hyou sold QNB stock (defunct on page 10–11 hat you sold QNB stock (defunct on page 10–11 hat you sold to not not have from the sold manner, you may elect to postpone gain if you proceed that Pegan on the date of the 60-day period hat Pegan on the date of the 60-day period hat Pegan on the date of the sold may be settly for the outside the offerton to postpone gain. The barnett of the relinty is previously gain and sold the clarify of the carriey for the curry of the curry for the curry of the c

You must recognize gain to the extent the sale proceeds exceed the cost of the re-placement stock. Reduce the basis of the replacement stock, by miy postponed gain

You must taske the election oo later that the deed extravorsi for fulling your tax return for the tax tearn for the tax tear which the QSB stack was sold if your ong-mult return was field on thing, you may make the election on an amended return like the later than 6 months after the due due of your return (excluding extressors). Write "Filed pursuant to section 30,910,2" at the top of the amended return with

To make the election, report the entire gain redired on the sale on line I or S. Directly below the time on which you reported the gain, eath in chunn (a) "Section 1945 rollovet," and ruler the amount of the post-ported gain as a thosis in column (f)

Empowerment Zone Assets
If you sold a qualified may equate to not seed that you held for more than 1 year, you may be able to elect to perspane part or all of the gain that you would observe the lection. The gain of the safe generally is recognised only to the eventual than the anious reading the safe world by the eventual case assets replacement property you purchased during the Odd Age percod bequired my any the the Odd percod for the safe to the safe with the safe world and the control of the safe. The following rules apply of the case of the safe was the safe with the safe was the following the safe with the safe with the safe was a second to the safe that safe was a second to the safe that safe was a second to the safe that safe was a safe when the cost is better more event to the event the cost is better more count to your savet.

• The replacement property must qualify as an empowerment loan asset with tepper to due sain empowerment route as the execusion.

• You must reduce the basis of the replacement groups of the post-pared gain.

• This electron does not apply to any gain (a) trained as of duanty movine, or it his better of the post-pared gain.

• The location does not apply to any gain (a) trained as of duanty movine, or it his better of the post-pared gain (a) trained as of property, or an intage ble soos, which is not an integral part of an errorprise aims busines.

• The Darist of Confidence as an empowerment of the electron is irrevocable without See Part 94. For the definition of craise of the purpose.

• The Darist of Order of the definition of craise we mention of the powerment cone and cite prize done basis.

For the device and the definition of craise of the post-part of the definition of craise of the definition of craise of the device of the definition of craise of the definition of craise of the definition of craise of the device of the definition of craise of the definition of the def

Qualified empowerment zone

1 Tangible property, if

a You acquired the property after De-center 21, 2000.

b The original use of the property in the empow erment zone began with you, and
c. Substantially all of the use of the preparty, during substantially all of the time that you held it, as an your enterprise to substantially all of the substantially substantially all of the time that you held it, as an your enterprise to substantially and the participant of a substantial or profits utreest in a domestic experience by a participant of the substantial of the substantial or profits utreest in a bounearte participal or profits utreest in a bounearte had a You acquired the stock or participal at the receipt of the time of the time or participal size (directly or through an un-dervities) or from the participal and the substantial or the time you acquired the stock or participal of the time you acquired the stock or partitiest as an conterprise one business of an enter-er The baseness quantitied as an enter-of the time during which you beld the stock or participal profits and partities as an enter-

How to report. Report the catture gain real-ted from the vale as you alterwise would without regard to the electron. On Schedule D. Ine 8, enter "Section 197B Rollower in column 19 and enter as a loss in column it! the amount of gain methads on Schod-ule D that you are electric to pospour II you are reporting the sale directly on you are reporting the sale directly to Schedule D, line 8, use the fine directly be-low the line on which you are repromise the sale.

See section 1397B for more details.

## 20 Exclusion of Gain From Zone Assets

If you sold or exchanged a District of Columbia Dateprase Zone (DC Zone) asset that you held for more than 5 years, you may be able to exclude the amount of qualities of capital gain that you would otherwise

unclude on Schedule D. The exclusion ap-plies to an unierest in, or property of, certain businesses operating in the District of Co-lumbia.

DC Zone asset. A DK Zone used 18 any of the following.

• DK Zone business stock.

• DC Zone business property.

Qualified capital gam. Qualified capital gam is say gain recognized on the sale or exchange of a DC. Zone axed that is a capital axed or property used in a trade or hastness. It does not include any of the Clinowing gams.

• Cian traced as ordinary income under section 1246.

• Section 1259 and legitude as a fection 1250 upplied to all depreciation radier than the additional depreciation.

Grain attributable to real property, or an untingfield sease, that is not an integral part of a DC Zone brusses.

 Gan from a related party transaction see Safes and Exchanges Chareen Related Persons in chapter 2 of Pub 54.

See Pub 954 and section 1400B for more details ou DC Zone ascers and special rules.

Bow to report. Report the entire gato real-rord from the sele or exchange as you obs-erwise would without regard to the exchange, Do Netdeulle D. In e. s. enter TVC Zone Asset in column (a) and enter as a basin ordinar (i) the amount of the allowable exchange. If you are reporting the sale directly bedow the time on which you are reporting the salo.

## Specific Instructions Lines 1 and 8

Entra 1 sales and each anges of capital as easy, including works, brother etc., and real each and real each of the form of the sale or extunge one brother the sale or extunge of your man being unless and or extunge of your man being unless and or extunge of your man being unless the sale or extunge of your man being unless that the sales of 
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you vold stocks or bonds and you received a Form 1190-b. For substitute statement from your broker that shows gross sales price, enter that amount in column (d.) But the sales and option perfamine where reported in Fig. 100-b. It can also the sales and option perfamine where reported to the RA, enter that the amount in column (d.) If you enter the net amount in column (d.) do not include the commissions and option perfamine should be not medude the commissions and option permanent. safe of your naun hane at you are not re-quered to report, if this total is more than the total of times 3 and 10, atach an expla-nation of the difference (for example, you were the nontinee for the actual owner of the property)

## Column (b)—Date Acquired

Finer in this column the date the asset was a squired. Use the trade date for studies and hends. It added our an excelange or over-discounter makele for study or other property sold shout, enter the date the study or property was delivered to the hocker or lender to classe the short sale.

The date acquired for an asset you held on January 1, 2001, for which you made an election to recognize any gain in a deemed sale is the date of the deemed sale and reacquisition.

If you disposed of property that you ac-quired by inheritance, report the gain or (loss) on line 8 and enter "IMHERITED" in column, b) usticad of the date you sequired the property

If you sold a block of stock (or similar property) that was acquired through several different purchases, you may report the sale on one bne and enter "VAR(10/15" or column 10). However, you still must report the short-term gam or flows out the solte in Part I. and the long-term gam or flows in Part II.

## Column (c)—Date Sold

Einer in this column the date the asset was sold. Use the traile date for stocks and bonds. Irraded on an exchange or over-the-counter market for stock or other property sold short, enter the date you sold the stock or property you bornowed to open the short saile frams-cronn.

If you elected to recognize gain on an asset held on January 1, 2001, your basis in Column (d)-Sales Price

Enter in this column either the gross sales price or the net sales price from the sale. If

Capital Loss Carryover Worksheet-Lines 6 and 14

You should not have received a Form 100-18. For exhibitor statement) for a transaction merely representing the roturn of your original investment in a nontrainsferable obligation, earth as assurings build or a certificate of deposit. But if you did, report the amount shown on Form 100-18 (or substitute statement) in both columns (d) and (e). Be sure to add all sules price entres on these on three I and S, column (d), to amounts on tures 2 and 9, column (d). Fater the totals on 10.

## Column (e)-Cost or Other Basis

Increase the cost or other basis of an original issue discount (OH) debt instru-tority by the anount of OH that has been included in gross, income for that instru-ment. See Pub 550 for details.

In general, the cost or other basis to the cost of the property lithy purchase commissions and improvalients. In must depreciation, amortization, and depletion II you inhersted the property, got it as a gift or received in a 1 seche exchange, involutionary conversion, or "wash sale" of stock, you may not be able to use the actual cost as if the has its IT fround not use the actual cost, and the has meeting the property got it as a superior and the has a property of the prop

If a charitable coordination deduction is allowed hecation of a hargin sale of property to a charitable organization, the adjusted basis for purposes of determining gain from the sale is the amount that has the same ratio to the adjusted hasis is attement of the adjusted hasis is amount realized has the definition of the adjusted hasis is the amount realized has to the fair market value See Pub 544 for defails.

It you sold stock, adjust your basis by subtracting all the nendividend distribu-tions you received before the sale. Also ad-just your basis for any stock splits See Pub. 550 for details.

horease your cost or other have by any expense of Sale, such as hocker's fees, commissions, state and local master taxes, and option prenutums. before making an entry in column (e), unless you reported the net sales proc in column (e), unless you reported the net For more details, see Pub. 551

Keep for Your Records

Use this worksheet to figure your capital less curryovers from 2003 to 2024 it you 2003 Schedule D, hie 18, is a loss and (a) that boss is a smaller loss than the loss of your 2003 Schedule D, time 173, or the your 2003 Form 1040, him 38, is a loss Otherwise, you do not have any carryovers.

28% Rate Gain Worksheet-Line 18

You received installment payments for section 1250 property held more than 1

Keep for Your Records

Euter the total of all collectibles gain or closes from nears you reported on line 8, column (1), of Schedules U and  $D\mathcal{A}$ 

Einer as a prettive nature the anavint of any section 1202 exclusion you reparted on the 6, column (f), of Scheder's D and D-1.
Scheder's D and D-1.
Einer for evid of all collectobes gain or tises) train form a 664, far 4 chair only if Form a 664, far 1,5 is more than zero; Form 652, Form P-81, Part II, and Form 8524.
Einer for evid of any collectobes gain repared to you are
• Farm 100-LDP to Ax. 2d.

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Form 2430, how ld. and

1. Enter the unbount from your 20.3 Form 16.9 the 18, as a posture amount in parentheses 2. Enter the loss form your 20.3 Schedule D, hie 18, as a posture amount in parentheses 2.

4. Enter the virial est and 2 Hear or less, enter 46.

4. Enter the virial est and 2 Hear or less, enter 46.

5. Enter the virial est of his 2 of his 3.

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Scholule K-1 from a partnership. S corporation, estate, or trust

Eufer your long-term capital loss carrowvers from Achedule D, tits 14, and Schedule K-1: his 14.

If Shedule D, line 2, 18.3 (loss), either that -loss there. Otherwise, either -0.

Schedule Diss 1 through 6. If zero of less, either -0. If move than zero, also cuter this amou Schedule D. line 18.

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12. ć

You received a Schedule K-1 from an state or trust, partnership, or 5 comprehensial statishows "unrecaptured section 1250

You must make a separate only in this col-mur for each transaction reported on lines I and 8 and any other line(s) that applies to you. For hose I and 8, otheract the amount in column (e) from the amount in column (d) Enter negative amounts in parentheses

Column (f) - Gain or (Loss)

the asset is its closing market price or fair market value, whethever applies, on the date or the deemed sale and reacquistrom, whether the deemed sale resulted in a gain or an unaltweed loss.

You received a Form 1000-101V or from 2430 from a real entertment that or regulated in sentinear company (uncluding a minual hand has report "bure-appried secont 1250 gain report "bure-or 1250 gains or the sale or excluding of an inferest in a particushing that twined section 1250 property.

If you checked "Yes" on tine 17, complete the worksheet below at either of the following apply for 2004.

Line 18

You may elect to use an average basis for all shares of a mutual that if you acquired the shares at various times and prices and you left the shares on deposit in an account handled by a custodisar or agent who acquired or referenced horse shares. It you are reporting an average basis, included "AVCB" in column (a) of Schedule D. For flows ou making the electron and how to figure average basis, see Plub. Sch.

Instructions for the Unrecaptured Section 1250 Gain Worksheet

You reported in Part II a section 1202
 You reported in Part II a section 1202
 ited small business stock (see page 12-4), or
 You reported in Part II a sullectible,
gain or thosal, A collectible gain or thosal
 is any long-term gain or deductible
 a collectible has a section of a collectible in Sorial section.

The basis of property acquired by gift is generally the beyes of the property in the bands of the done. The basis of property acquired from a decedent is generally the Jain market what as the date of death. See Pub. 584 for details.

one property described on line 1, complete times 1 through 3 for each property on a separate worksheet. Enter the total of the line 3 amounts for all properties on time 3 and go to line 4. Lance 1 through 3. If you had more than one property described on line 1, complete

Collocibles include works of art, rugs, and aniques, metals trach as pold, silver, and platitum hullion), geaus, stamps, coine, alcoholic heverages, and certain other tanger ble property

Line 4. Fo figure the arrount to enter on line 4, follow the steps below for each in-stallment sale of trade or business property beld more than 1 year

Step 1. Figure the variabler of (a) the de-pression allowed or althoushed or (b) the food gant for the sale. This is the smaller of tor the comparable laws of Form 4197 for the year of sale) for the property. Stop 2. Seduce the amount figured in step 1 by any section 1230 ordinary mounte-cepture for the sale. This is the amount from line 25g of your 2004. Form 4797 for the year of Sale) for the property. The result is your total unrecaptured section 1250 gain has must be allocated to the usualiment payments received from the sale. Include on the vorkichest any pain (but not loss) from the sale or exchange of an unerest in a purmership. S corporation, or text field from more than 1 vota and atmoutable appreciation of collisities to unrealized appreciation of collisities to unrealized appreciation of collisities of details, see Regulations section 1.1(ii): Also, attach the variantement section 1.1(ii): Also, attach the variantement section 1.1(ii): [10]. You sold or otherwise disposed of section 1250 property (generally, real prop-erty that you depreciated) held more than 1 year. If you checked "Yes" on line 17, complete the worksheet on page D-8 it any of the following apply for 2004

Line 19

Step 3. Generally, the amount of sec-tion 1231 gain on each installment payment

is trated as unacciputed section 1250 gain intent data that the deep 21 has been used in full. Being the amount of gain to reacted as transcapitured section 1250 gain for used as transcapitured section 1250 gain for installine of 14) the amount from the 26 or line 37 of your 2004. From (2522, whiteles applies or 16), the amount form the 26 or line 37 of your 2004. From (2522, whiteles applies or 16), the amount of turnesquared exertion 1250 gain for the sale restricted by all amounts in generally the total unreciputed section 1250 gain for the sale restricted by all whose in 1250 gain for the sale restricted by all amounts in generally the total unreciputed section 1250 gain for the sale restrict for the gain from payment receiputer gain from payments received after May 6, captured section 1250 gain for those payments in received after she will be set from 1250 gain for those payments in reduction that amount you frome to for the sale. Include this univount on fine 4.

Line 10. Include on line 10 your share of the particeshy is unexceptived section 1359 gain that would result if the particeshold in the particeshold in the particeshold in the particles of all of his section 1250 property in a fully taskle transletion in reducisely before you safe of exchanged your interest in that particleship If you technology out interest in that particleship If you technology out interest in that particleship If you technology will be treated goun, the particleship will be treated as having the particleship will be treated as having each section (18) property. For details, see Regulations section (14)-1. Also attach section (14)-1. It is attached in the year of the particleship in the year of the section (14)-1. It is a transless of the particleship in the year of the particleship is a section (14)-1. Also attached in the year of the yea

Line 12. An example of an amount to in-tudied on line 12 is unacceptured section 1250 gain from the sile of a vacation boine you previously used as a remial property but converted to personal use private in the sale. To figure the anisount to enter ou line 12.

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Act these 10 and 11. Long-teem captrover for 2004. Subtract line 12 from the 9. It zero or less, enter 4b. It more than zero, also enter this amount on Schedule D, line 14.

Subtract line 5 from hise 4. If zero or less, enter -0-

90

Keep for Your Records

Complete this worksheel soly of the 18 of the 19 of Scientis to the root than serv (therewise, complete the Qualified Directions and Copial Can'm Tax Worksheel on page 14 of the Instructions for Form 1940 to Copier, som tax

Exception In not use the Qualitied Davidents and Captal Guo Tas Worksheet or the send therefore the neuronal state of Selection Davidents and you have no qualified findends on Form Unity has the captaint of Form they have no qualified findends on Form Unity has the captaints on Form the set in captaints on Form they have to be necessarily from they have to

follow the applicable instructions below

Invaliment sales, To Ligure the amount in unique to include or in the 13. follow the steps below for each unstallinent sale of property beld more than I year for wheely you did not make an early or fart I of your Fort I of your Fort I of the year of sale.

Nep 1 Figure the smaller of (a) the depectation ables of a planable or bittle total gain for the sale. Thus is the smaller of the 22 or line 24 of your 2004 (smit 4797) for the comparable lines of Form 4797 (or the comparable lines of Form 4797) (or the year of sale) to the property.

Step 2. Reduce the amount figured in the Step 1 by any section 1250 ordinary uccounterexperie for the sale. This is the amount from time 2 bg of your 2004 beam 4797 for the comparable for the formal 3791 for the year of saled for the property. The result is your test uncerpruned section 1250 gain that must be allocated to the mistalliment payments received from the sale.

Step 3. Generally the amount of capparate to see that the gas on word in stallantent payment is branch as unitercaptured section 1250 gain until the total unrecaptured section 1250 gain figured in step 2 has been used in full Figure do step 2 has been used in full Figure do see amount of gain trasted as unrecaptured section 1250 gain for installinent payments received in 250 gain for installinent payments received in 250 gain for installinent payments received in 250 gain.

ta) the amount from line 26 or line 17 of your 2104 Form 6.52, whicheve applies, or 15) the amount of unicequired section 1705 gain remaining to be experted This amount is generally the total unre-equired section 1250 gain for the easte extered by all gain uponed on prior spease excited by all gain them payments received after May 6, part from payments received after May 6, part from 1250 gain, use only the expirited section 1250 gain, use only the amount you from the total unaccaptured section 1250 gain for those payments for the due the fool unaccaptured section 1250 gain for those payments one due the fool unaccaptured section 1250 gain for those payments on the follows the state fields amount you for the payments on the fields amount you fine 12.

Other sales or dispositions of eccion 1269 property. For each size of property held more than 1 year (10x which you did not unke, an every up Part to Form 4707), figure the smaller of 10 the deprecation at Ander of substantial or the tale gam for the sale. Thus to the smaller of the 22 or the sale. Thus to the smaller of the 22 or the sale. Thus to the smaller of the 22 or the sale. Thus to the smaller of the property Next, reduce that amount by any section Next, reduce that amount by any section 120 outnats necessary necessary for the Sale. This is the amount from Jure 28g of Newn 479 for the property. The result is the total turnersprunch electron 120 gain for the sale. Find the sale field that amount on this is 2.

Line 21

# Schedule D Tax Worksheet

Linti on capital lowes. For 2004, you may deduct equal bevose up to he amount of your earliad gams plus \$3,000 181,500 Internal line 21 the standard of 18 the loss on line 16 or (b) \$3,000, or it married filling separately, \$3,500, or it married filling separately, \$3,500,000 When figuring which amount is smaller, real holh amounts as positive numbers.

1 Finker given cacable as one from Farm 1010; line 42.
2 Enter two qualified devaleds of the farm 11010; line 49.
2 Enter two qualified devaleds of the farm 11010 into 40.
3 Enter the amount from Porm 2022, line 44.
4 Finker the amount from Porm 2022, line 44.
4 Finker the amount from the 51. If there is the 40.
5 Subtract line 5 from line 5 if the fine 10 of 5 technic 10.
5 Subtract line 5 from line 5 or him 10 or 5 technic 10.
5 Subtract line 8 from line 5 or him 4.
5 Subtract line 8 from line 5 or him 4.
5 Subtract line 8 from line 5 or him 4.
5 Subtract line 18 and 10 or 5 Keedas D.
1 Add lines 18 and 10 or 5 Keedas D.
2 Enter the smaller of line 9 or him 1.
2 Subtract line 13 from line 9 or him 1.
3 Subtract line 13 from line 9 or him 1.
4 Subtract line 13 from line 9 or him 1.
4 Subtract line 13 from line 9 or him 1.
4 Subtract line 13 from line 9 or him 1.



You will need a copy of your 2004 Form 1040 and Schedule D to figure your capital loss carrower to 2005

<u>~ ~</u>

10 17 S

go to line 23. ger ter lane 19

line 34 Otherwise,

16 2-8.5. For Instance in Households 15

17 Solidon, the for the capture in the House of two enter 0

18 Fence the familier of the 16 of the 15

18 Fence the Larger of the 16 or the 17

18 Fence the Larger of the 16 or the 17

18 Solidon, the 16 form better the same, deep lines 19 and 20 and 30 and 30 the 12. Otherwise, 30 in Multiply, line 19 by 5% (c)

19 Multiply, line 19 by 5% (c)

11 Fence the same of the 10 and 10 12 the 12 through 33 and 30 to line 34 Otherwise, 30 21

22 Fence the same with online 19 of the 10 the 10 through 33 and 30 to line 34 Otherwise, 32 23

23 Solidon, Lane 2. Then line 11 Here of the wester 0

24 Multiply line 24 by 18 4.55

25 Solidon, Lane 25 for 453

27 Solidon, Lane 25 for 453

28 Solidon, Lane 25 for 453

29 Multiply line 24 by 19 sector or behavior 30 the 19

23 go to line 25

A

A

243

Alst times 10 and 19
Editer the amount runn line 1 above
Subtrast line 27 front line 29. If seen or less, enter 0
Subtrast line 29 from line 25. If seet or less, enter 19
Multiply line 29 fro 25% ± 25)

100

À  $\triangle$ 

\$29.050 if sande or married filing separately,
 \$58 feet it married filing jointly or qualifying?

\$18,900 if head of household amount on line I or

> 3 1 2 5 2

If you are not reporting a gain on Form 4797, line 7, skip lines I through 9 and go to line 10,

Unrecaptured Section 1250 Gain Worksheet—Line 19

1. If you have a section 1259 peopers in Pari III of Seem 4707 for which you make an entry in Pari | of Form 4797 for which was defined 570 for the 420 for bits 420 for the 410 for bad more than one such property, even incrudences.

A share the property give the 410 for the property for which you make an entry on his 1.

A share the 620 for the 410 for the 200 for the property for which you make an entry on his 1.

A share the extra in recognitive section 1250 gain included on the 260 or the 70 of Formers 6222 from investilinent as sizes of three of business property held more than 1 for a rock matheticions.

S. faire the extra of any animaline reported to you on a Sokadie K+1 from a purposeday or an Soxyustion as 6. Add have A through 5 for the sam from Forme 420 for manifer so his 6 or the sam from Forme 420 for manifer so his 6 or the sam from Forme 420 for manifer so his 6 for the sam from 5 for the windler so his 6 or the sam from Forme 420 for manifer so his 6 or the sam from 5 for the 5 for the 5 for 5 f

\*\*\*\*\* \*\*\*\*\*\*

10

8. Enter the amount, if any front from 3.77, the A
9. Subtact the 8 from front Tractor or key ender 4.

10. Enter the amount of any gan from dix size or exchange of an inecessi in a particustup attributable to uncerplanted wenter of any gan from the size or exchange of an inecessity and such as the size to the size of an inecessity and such as an inequal to the size of a size of the size

Office

12. Enter the total of any unecopyured section 12% gain from stars intelluting introllinent safes of other dapasations of section 1250 per for the time of section 1250 per for the form and of section 120 per form of per form and set test manufactors.

ri ri

13. Add bines 9 deceigh 12.
14. I would duity extend 12.22 gain 9 collectibles gain or aleast, enter the tool of bines 1 through a of the 35% Rate Gain Worksher on page 12.7 Otherwise, enter of the 15s. Einer the down, if any, foom Schedule ID, bine 7. If Schedule IF, bine 7, to 250-09 a 35mil.

17. Centhric these 14 through 16. If the result is a closer, enter it as a pressive amount. If the result is zero or a part, 16. Early your bane neutral does carry-overs from Schedule D, thre 14, and schedule K-1 (Four) 1941, line 13c

u,

18 Larceptared section 1250 gain. Subtract line 17 from line 13 H. zero or less, enter 44. It more than zero, enter the result here and on Neledisk D, line 19.

C

Cupital loss carryover. You have a capital loss carryover from 2004 to 2005 if you have a loss on line 16 and either • That love is more than the loss on line 21, or

To figure any capital loss carryover to 20%, you will use the Capital Loss Carryover Worksheel un the 2005 Instructions for Schedule D If you want to figure your carryover now, see Pub. 550. . Form 1040, line 40, is less than zero

Keep for Your Records

\*B applicable, enter undead the smaller amount con entered on the dotted line ne a to line le of Fran 4952.

Validation for the Table sector of blank, skep lines. Mittavaigh 3M and go to line 3M, Otherwee, go to time 3M additions 18, 19, 23 and 230 an

0.9

8

Any transaction resulting in a tax credit of more than \$250,000, if you held the sovet generating the credit for 45 days

See the Instructions for Form 8886 for

Tax Shelter Registration

Number



# 2004 Instructions for Schedule E (Form 1040) Supplemental

## ncome and **L088**

## General Instructions At-Risk Rules

trade or business or for the production of mooting, and Generally, you must complete Form 6198 to figure your allowable loss if you have: . A less from an activity carried on us a

· Amounts in the activity for which you are not at risk

The as-rask rules generally limit die armour of loss friedding loss out defayition of assers) you can claim to the amount you could detailly lose in the activity. However, the at-rask rules do not apply to losses from an activity of holding real property, if you acquired your linters in the activity before 1987 and the property was placed in severice better 1987. The activity of holding meneral property was placed in severice better 1987. The acquirity of holding minetal property does not quality for this exception.

In most cases, you are not at risk for automits such as the following

activity, to acquire property used in the ac-nivity, or to acquire your interest in the ac-nivity, or to acquire your interest in the ac-tivity that are not sectured by your ewn property (other than property used in the activity). However, there is an exception for certain nonnecourse financing borrower by you in connection with bolding real property. See Qualified nonrecourse 11-nancing below. Nonrecourse foans used to finance the

• Cash, property, or borrowed subounts used in the activity or combined on the seriously, or used to acquire your interest in the neutrity) that are protected against loss by a guarantee, stop-loss agreement, or other sunda usrangement (excluding exault insurance and insurance against tori liability).

Ameums betrowed for use in the ac-tivity from a pyerow who has an interest in the activity (other doan as a creditory or who is related, under section 4651b) it, on a per-yon rother than youl having such an unfer-est.

Qualified nonrecourse financing. Quali-fied notrescurse financing is treated as an amount at 10sk at 1t is secured by real prop-ery used in an activitie of luiding real prop-ery that is subject to the at-rise rules.

Use Schedule E (Form 1040) to report income or loss from rental real estate, royaltes, perpenentalists, S corporations, schedules, trusts, and residual interests in REMICs.

You can alreby your own solledules, no report meonic or loss from any of these sources. Use the same format as on Schedule E. Tan expensive to in Schedule E. the format and the total loss for each part Enclose loss figures in postentlesses.

Section references are to the linernal Revenue Code

Qualified nonrecourse financing is financing tor which no one is personally liable for

· Borrowed by you in connection with repayment and is

 Not convertible from a debt obligation holding real property.

 Leaned or guaranteed by any federal, state, or local government, or borrow of by you from a qualified person. to an ownership interest, and

Qualified person. A qualified person is a person who scheely and regularly engages in the business of lending money, such as a bank of savings and loan association. A qualified person cannot be:

· Related to you (unless the noure-

course financing obtained is commercially reasonable and on the same terms as loans involving unrelated persons),

The soller of the property (or a person related to the seller), or

 A person who receives a fee due to your investment in real property (or a per-son related to that person)

## Passive Activity Loss Rules

The passive activity loss rules in a function amount of losses you can deduct. These rules apply to losses in Paris I. II, and III, and line 40 of Schedule E. Losses from passive activities may be subject first to the at-risk rules. Losses de-ductible under the st-risk rules are then subject to the passive activity loss rules

You generally can deduct bases from pravite activities only to the extent of in-onic from passive activities. An exception applies to certain tendal real estate activities texplanned on page 1-2).

## Passive Activity

A passive activity is any business activity, in which you did not interentially participate and any retail activity. Society as explained on this page and page E2. If you are a limited parmer, you generally are not recated so having malerally participated in the par

The rettal of real or personal property to generally a rental activity under the possive activity low rules, but exceptions apply. If your retital of property is not freated as a rental activity, you must determine whether

CAL No. 245527 Ē

it is a trade or husiness activity, and if so, whether you trainfully participated in the activity for the tax year.

See the Instructions for Form 8582 to determine whether you materially partici-pared in the activity and for the definition of "rental activity."

See Puh. 925 tot special rules that apply to rentals of:

Substantially nondepreciable prop-

 Property incidental to development activities, and · Property to activities in which you marenally participate.

Royalty income not derived in the ordi-nary course of a trade or business reported on Schedule E. generally is not existelered income from a passive activity

For more details on passive activities, see the Instructions for Figure \$582 and Pub 925.

Exception for Certain Rental Real Estate Activities

## Activities That Are Not Passive Activities

Activities of real estate professionals. If you were a real estate professional in 2004, any rortal real estate activity in which you maternally participated is not a pressive activity. You were a real estate professional only if you met both of the following conditions:

1 More than half of the personal services you performed in rades or businesses were performed in real property trades or businesses in which you materially participated

1. Rental real estate activities are your only passive activities. 2. You do not have any prior year unal-lowed losses from any passive activities 3. All of the following apply if you have an overall net bots from these activities

2. You performed more than 750 hours of services in real property trades or busi-uesses in which you materially parties pared.

For purposes of this rule, each interest in rental real estimates a sexpanse activity, unless your dest to reast all your interests in rental real estate as one activity. To make first dechoru, atted a soldment to your onemal tax return that declares you are a qualifying expanse for the your entraking the election under section 40% of 7/4a. The election under section 40% or 7/4a. The election upplies for the year muits and all Last years in which you are a real esting professional? You can revive the election only if your facts and circumstances materially charge.

d. You have no current or prior year mailtowed credits from passive activities, and

e. Your overall net loss fram these activities is \$25,000 or less (\$12,500 or less it married filing separately);

e. Your modified adjusted grass meetine (defined later) is \$100,000 or less (\$50,000 or less if matried filling separately).

yea of your spouse must separately meet bolb of the above conditions, without risk-ing into account services performed by the other spouse If you are married filing jointly, either

Approvine new tenants,

Other sumfar decisions

conversion, rental operation, management. Learning, or the Arczige, trade or bismass. Services, you preferented as an employee arc or bismass, performed in a real property trade at bismass unless you owned more than 5% of the stock (or more finan 5% of the capital or profits interest) in the em-ployer.

You are not convidered to actively par-terpate it, at any time doming the tax year, your nuclear including your spouse's in-recest) in the activity was less than 10% by value of all interests in the activity

Complete and attach Form \$271.0 you are cleaning or uporting any univous, define from keys, credit, or other tax benefit from an interest purchased or otherwise acquired in a tax builter required for the registered with the KS.

Modified adjusted grow meante. This is your adjusted gross meane from Form 1040, hise 36, without taking mto account:

Inachle social services in the Italian determined brettles.
 Deductible courtputions to a traditional RA or certain other qualified retrement plans under section 21%.
 Ineventional results are section 21%.

The deduction for one-half of self-em-ployagent tax, and

If you are a biduciary tiling Schedule Ewith Form 1041, energide costale's or trust's em-ployer identification number (IIN) in the space for "Your social security number."

However, it you file Form 8815, melade in your modified adjusted gross income the savings band interest excluded on fine 14 of that form

### Reportable Transaction Disclosure Statement

Use Form \$886 to disclose automisation for active reported transaction in which you participated. From \$856 mast be filed for each Let year that your federal incerne lax hardlings a affected by your performan in the tumbaction. You may have to pay a report of the form \$856 but do not do so the office Fermi Syste but do not do so the tallowing are reportable transaction.

Income and expenses from readd read estate (including personal property leaved with real estate), and

Use Part I to report Royalties

· Royalty income and expenses

Rental Real Estate and

Income or Loss From

Part 1

Any transaction that is the same as or substantially similar to tax avoidance trans-actions identified by the IRS

See the instructions for lines 1 and 4 to determine if you should report your renal real estate and royalty income on Schedule C. Schedule C. Schedule C. L. Schedule E. Schedule E.

estate property, report only your part of the income and expenses on Schedule E. Complete times 1 and 2 for each rental real extra property. I eave these lines black for each mystly property.

If you own a part interest in a remained

Any transaction offered under condi-tions of confidentiality for which you paid at advisor a minimum tee.

Any transaction for which you have contractful protection against disaffowance of the tax benefits

it you have more than three rental real extee or rought properties, complete and attach as many Schedules. It is you need to bet them But fill in the "Totals" column on early one Schedule. It be figures in the "Gads" column on that Schedule is feisured to the confining to tall your Sched-ules. It is you are also using page 2 of Schedule. It we the same Schedule F on Schedule.

aginficant and being fide sense. Such man-gement decision include

Deciding on rental terniss.

Approving capital or repair expetidi-tures, and

If you ware a real estate professional for 2004, complete line 43 on page 2 of Schod-ule E.

Other activities. The rental of your boing that you also used for personal jumpsets, is not a passive activity. See the inclusious for line 2 on page E/3.

Any pussive activity loss,
 Rental real estate losses allowed under the exception for real estate profes-sivilals (explained on page E.1),

Form \$271 is used to report the mane. That shelter registration number, and identifying number of the tax shelter. There is a \$250 penalty if you do not report the rease tration number of the fax shelter on your fax.

A working merest in an oil or gas well that you held directly or through an entity that did not limit your hability is not a passive activity even it you did not materially participate.

. The tuition and fees deduction.

Specific Instructions

Filers of Form 1041

Any excluded amounts under a employer's adoption issistance program.

If you meet all three of the following coudi-tions, your renal real estate losess are not limited by the passive activity lose rule. It you do not meet all these of these condi-tions, see the functions for Form 8852 to rule out it you mists complete and stack born 8582 to figure any losses allowed.

a You actively participated (defined be-low) in all of the rental roal extate activities, b. If married filling separately you lived apart from your spouse all year,

Any transaction resulting in a loss of an least \$2 million in any suggle as year er \$4 million in any combination of last year.
 A least \$50 year, or \$4 million in any combination of last year of the loss arose from a foreign carrierly transac-tion delined in secretor 08/8 cPL), whether or not the loss. Does develop from an \$5 corporation or partnership?

Any transaction resulting in a book-tax difference of more than \$10 mil-lion on a gross has:

Active participation. You can most the acthe participation requirement without regular, continuous, and substantial
involvement in real estate activities. But
involvement in real estate activities. But
involvement in real estate activities but
agented decisions are arranging for others
to provide services isuch as repains in a

E-2

entered the combined totals for

Personal property. Do not use Schedule E crepting and separations and exploses from the rental of personal property, such as eagingting or present of personal property, such as checking of OC-EZ I you are in the hustness of renting presental property. You are in the hustness of renting personal property if the promary purpose for renting the property is uncome or profit and you are unveloced in the citatal activity with continuity and regularity.

If your routal of personal property is not a business, see the Instructions for Form 1940, lines 21 and 35, to find our how to report the income and expenses

Extrater thereid meome exclusion. Except an obersee perveded in theirarial fewermer (citi., gress meome mellides all theiraria former forward (risas meome, however, dose not include extra from a meome, however, dose not include extra former in however, dose not include extra former and however, dose not include extra former has a goality tog forigin for the member of the form 8874 to typing the mass for from 8873 to typing the mass for from 8873.

### Line 1

For rental real setate property only, show all of the Jolhwang

of The kind of property you rented (for example, ownloave)

of The street address, city or fown, and state You do not have to give dua? I'll code

of Your percentage of ownership in the property, it less than 100%

### Line 2

It you remed out a dwelling must that you also used for personal ingressee during the year, you may not be able to deduct all the year, you may not be able to deduct all the year, you fire tenial part. Dwelling multi want means a honest, aperturent, every dominant, or stunker property.

A day of personal neers any day, or part of a day, that die unit was used by

• You for personal purposes,

 Any other person for personal pur-poses at that person owns part of the uni-tunless rented to that person under a "shared equity" futurents agreement). Anyonia in your tanify (or in the lam-thy of someone clse who owns part of the num), utless the mit is reinfed at a fair read al-price to that person as his or her main bounc;

Anyone who pays less than a fair reatful price for the unit; or
 Anyone under an agreement that lets ) of the come other unit

By not count as personal uses:

• Any day you spent working substantially full mine expaning and mannatining the unit, even if annly menthers used it for extractional purposes on that day, or

Any days you used the turn as your man frome before or after routing it or of-leting it for tell, if you routed or tried to rent if for in least 12 consecutive mainlys (or for a period of less, than 12 consecutive turnalis at the end of which you wold or exchanged it)

Check. Yes' at you or your family used the unit for personal purposes in 2004 more than the greater of: i 14 days, or

2 10% of the total days it was rented to others at a fair certal price

If you checked "No," you can deduct all your expenses for the reinfal part, subject to the A-Risk Rules and the Passive A-riting. In we Rules explained beginning on page 1-1. Otherwise, check "No."

If you checked "Yes," and remed the unit out for fiver than 18 days, do not report the rental meant and on of deluct any rotal expurses. If you remuse deluct may could expurses. If you remuse deluct have on Schedule A, you can deluct allow alto interest, haves, and castality losses.

If you checked "Yes" and remed the unit out for all least 15 days, you may not be able to debut all your entail expenses. You the teared part on the tail of the following expenses for the tail part on Schodule E.

· Murigage miercs!

Real serial face.
 Candilly besco.
 Other rental expenses nor related to you use of the mitt as a forme, such as destroug expenses and rental agents feet.

It any meane to left after definering these expenses, you can define the records including deprectation, up to the unious of remaining meane. You can enjoy of early over to 2005 the amounts you cannot define!

See Pub 527 for details

### Line 3

It you received rental insounce front real estate (including personal property, leaved with real estate) and you were ust in the real estate business, export the meeting in a Turchold moning received for norming about no vollete space. If you received services or propert the last maket walke of money as rent, report the last maket walke of what you received as rental meeting.

Be sure to enter the total of all your tents in the "Totals" column even if you have only one property

If you provided stentitional services to the tente, such as maid service, report the rental activity, on schedule C or C-E<sub>2</sub>, not on Schedule E. Significant services do not usefulde the Hamsshing of freat and light, eleming of public acass, fresh collections, or similar services.

E-3

If you were in the real actors sales husting, include on him 5 will the tent received from real estate including personal property lessed with real estate) you held for investment or specialism. Do not use Schedille Et or propt moment and exponentions in the ordinary course of you real estate sales bette hald for sales to estate many course of you real estate sales bette hald for sales to estate the formula.

For more details on rental meanie, use TeleTax topic 414 (see page 9 of the Form 1040 mistructions) or see Puh. 527

Rental income from form production or ergo batas. Suport form tental income and expenses on Form 485 at • You received rental income based on every or livestock produced by the tenait, and

You can also deduct up to \$15,000 of qualified costs paid or meaned in 2004 to remove architectual or transportation burrers to individuals with disabilities and the elderty

You cannot take both the credit and the deduction for the same expenditures. See Pah 535 for details.

Line 6

or operate the You did not manage farm to any great extent.

### Line 4

Report on thor 4 toyalhes from oil, gos, or interest poysters nor inching operating interests, copyrights, and parties. The a spectrate obtain TA, B, or I) for each royally property Bs state to enter the total of all you royaltees in the Totals' column to each if you have only one source of royal-test.

If you reactived \$10 or note in royalines during 2004, the payer should send you a bound 1009. MINC or similar statement by January 31, 2005, showing the amount you received.

Hyou are in humanes as a self-employed writer, inventor, artist, etc., report your royally income, and expenses on Schedule Cor C-FZ.

You can use the standard infleage rate for 20th only it.

• You want the vehicle and used the standard infleage rate for the first year you placed the vehicle in survice, or

You may be able to treat amounts re-ceived in "royalites" for the transfer of a paint or amounts received on file disposal of coal and tron one as the sele of a capital asset. For details, see Pub. 544.

Fairs on line 4 the gross amount of oy-ally meeting, even if stafe or local taxes are withheld from oil or gas payments you received include taxes withheld by the producer on time 16.

## General Instructions for Lines 5 Through 21

Linter your renial and royally expenses for each property in the appropriate cultural you can deduct all returned y and necessary expenses, such as takes, interest, repair missions, and deprecedants.

Do not deduct the value of your own labor or amounts paid for eaptial investments or capital improvements.

If you chain any auto expenses cachual or the standard initiage rate), you must complete Part V of Form 4562 and attach Form 4562 to your tax return.

Enter your total expenses for mortgage miterest (fine 12), total expenses before depreciation expense or deplation time 19), and depreciation expenses or deplation

Do not deduct legal fees paid or in curred to defected or polect relies preparty.

To recover preperty, or to develop or uni-prove property fuxeds, you must capital-ce, three fees, and add them to the preparty's basics. Renting out part of your houre. If you rent out only part of you houre er other property, deduct the part of your expenses that applies to the routed part.

Creati or defluction for access expenditures. You may be able to claim a tax credit for eligible expenditures paid or may credit for eligible expenditures paid or my warred in 2014. Or provide access to your business for introducing with chabilities. See beam 8826 for details

## Lines 12 and 13

In general, to determine the unterest ex-perior alterable to your rental activities, you must have records to show loss the proceedes of each debt were used. Spearite recoing rules apply for allocamp dobt pro-ceeds and repayment See Pub §35 for de-tails.

Tyou have a mortgage on your readd property, enter on his L2 the amount of mercel you paid for 2004 to banks or other fromeoid motiuntous. Bo guze to fill in the Total's column

Do not deduct propoid interest when you poul it You can defect to my thin the year to which it is propeily allocable. Founts, including housing injury, and you have the forther was it monty must be deducted over the less of monty must be deducted over the fet of the fount.

If you paid \$5000 or uniterest on a milerest on a sorting get during 2004, the recipears should send you a form 10% or souther statement by January 31, 2005, showing the total uniterest received from you

You can deduct ordining and necessary and used taxted expenses refuted to your retural sorteries, including 50% of intal expenses incurred white taxeling askay from home. You generally can evilete deduct your armal expenses of rides the shanking included rate (You must use sealud expenses) if you used muce that four vehicles simultineager late to pertrained. You cannot use artual expenses for a keased vehicle it you previously used the standard indicage rate for that vehicles.

You leaved the vehicle and are using the standard mileage rate for the entire leave period (except the period, it any, before 1998).

See Pub. \$27 for more information on depreciation of residential rental property. See Pub. 348 for a more comprehensive guide to depreciation.

If you own mineral property or an oil, gas, or ge-offermal well, you may be able to take a deduction for depletion. See Pub 335 for defails.

If you deduct actual auto expenses:

• Include wen Inne 6 the reand actor ity portion of the cost of gacoline, oil, repairs insurance, rese, etc., and

• Slow, auto rettal or leave experience on Inne 18 and depocations on the 20. If you take the standard unleage rate, multiply the multiply will brinkly you divise your and in connection with your retail activities by 37.5 cents, include this amount and your parking fees and rolls on line 6.

### Line 14

463 for details

See Pub 527 and Pub

Do not complete bue 23 it the sm time 22 is from royaliy properties.

Line 23

You can doller the cost of ordinary and technical to your rend activities or royality meeting for evaluation of the control powers the branch calls to the control Powerer, the brane rate (including taxes and other charges) for baid telephone service for the first fedephone for this control for the presentation to be not deductible presentation to be not deductible.

### Line 20

Deproclation starts when you find use property in your business or for the production of income It ends when you deduct all your reprocedible cost or other base or tu longer use the operaty us your business vis for the predaktion of morning the property us your business vis for the predaktion of morning Depreciation is the annual deduction you must take to recover the evest or other basis of business or uncefuted property laving a useful life substantially beyond the roy year I and is not depreciable.

See the hierractions for from 4562 to figure the amount of depreciation to enter on line 20. Be sure to lift in the "Totals" column

You must complete and attach Form 4562 only I you are claiming.

• Depreciation on property first placed in service during 2004.

• Depreciation on listed property ideated on the first property ideated on the services in service; in weak placed in as write, regardless of the date if a Action 170 expense deliction or a Action 170 expense deliction or autoritization of costs that began in 2504.

If you paid more montpage inferest than staken on your form [10% or samilar statement, see Pab. 535 to find out if you can dealisely not sail of the additional inferent three same are the centre dealership and the 12. Attach a statement of your return explaining the difference Write Soar return explaining the difference Write Soar statement in the left margin next to line 13.

Note. If the recipient was not a lunarital institution or you that not receive a Form 1008 from the recipient, report your deductible mortgage interest on line 13.

If you and at least one velter person collect that you file a point return) were liable for and point interseron the intersery and the offert person received. From 1998, report your share of the deducted by the interest with the 13 Andrea a statement to your return showing the rante and air locks, of the person who received From 1998. In the festivagin mext to line 13, with West and allowing the feet mangin mext to line 13, with West and allowing the feet mangin mext to line 13.

Line 22

If you have aronant, for which you are not a risk, use beyon 1038 to determine the amount of your deductible less traite that sometime the appropriate column of Schedule E, line 22 in the space to dick of the 22 were "Fern 6198". Musch Fern 6198 to your return to of the 20 were the strain of the arrosk rules, see page E.I. If you have a read I real estate loss from a peasive activity definited to upge F-1), the amount of box you can deduct may be limited by the power activity less robes. You may used to complete form \$582 to figure the amount of loss, it any, to enter on line 33. You can deduct the cost of repairs made to be every your property in good ownKing condition. Repairs generably do not add significant value for the property or extend to life. Examples of repairs are fromg a brooken Examples of repairs are fromg a brooken rocks or property or extend not use the value of the property or extend in the such as replacing a root for renovating a Michieu must be equilibried and deprecated that is, those cannot be deducted in full in the your hard refreshed beet the unfortended that is, those amont be deducted.

E

Include on time 10 tees for tax solvice and the preparation of tax fortiss related to your rental real estate or royalty properties

Note. Thus rules also apply to estates and trusts, that hold a residual interest in a REMIC. Be sure to make the appropriate entires on the comparable luies on Form final.

Do not include the shown in column (c) in on line 39 of Schedule

Byour retural real estate losts is not from a passive activity or you ment the exception. For extrain ratial real estate activities, fer planted on page E-21, you do not have to complete Form 8/82. Enter the loss from the 22 out the 23.

### and III Parts II

Tax preference from. If you are a parmer, a slatterbolder in an S copportion, or a beneficiary of an estate or trust, you must take unto account your share of preferences and adjustments from time entities for the alternative infinutium (as, on Portu 6251 or Schedule (o) Fyrm 1041.

### Income or Loss From Partnerships and S Corporations Part II

See the Schedule K-1 instructions before entering on your return older partnership from a pushley traded partnership. You can deduct uncenthroad ordinary and accessary expenses you pad on behalf of the partnership it you were required to pay these expenses under the partnership agreement See the instructions for line 27 pairs. If you are a number of a parmership or joint venture or a shareholder in an Soviportain, use Part I to report your share of the partnership or S corporation uncoine (event in not received) or loss

You should receive a Schedule K. I from the partnesship of Scopostion. You should also receive a copy of the Partner's or Shareholder's instructions for Schedule K. I. Your copy of Schedule K. I and its restriction copy of Schedule K. I and its restriction with your faller of the items. If you did not receive these instructions with your Schedule K. I. see page 70 the form 10-b) instructions be now to see a norther to see the form of the partner of the

If you claimed a credit for federal tax on gasoline or other finds on you. 2015 Form (94) based on information received from the partnership, criter as meanie in column (g) or column (t), whichever applies, the anount of the credit claimed for 2013.

Report allowable interest expense paid or incurred from debt-financed acquisitions or incurred from debt-financed a depending on the type of expenditure to which the mieral is allocated. See Pub. 535 for details

Special rules that hmit lisses. Please note the following

If you have a current year loss, or a prior year unallowed loss, from a partner-ship or an 5 corporation, see A-Risk Rules on the B-L.

1. You controlled a foreign partnership (that is, you owned more than a 50% direct or indirect interest in the partnership)

Foreign partnerships. If you are a U.S. person, you may have to file Form 8865 any of the following applies

Partners and S corporation shar obolders should get a experted salariture of inconne, expenses, deburtions, and credits for each activity engaged in by the partnership and S corporation It you are subject to the astrock rules for any advisity, use From 6 f8% to figure the amount of any deductable loss. It the activity is manyassive, enter any deduction between the loss from Form 6 f8% to the loss from Form 6 f8% on the appropriate time in Part II, column (ii), at Schoolule E.

• If you have a passive activity loss, you generally need to complete Ermi SSS2 to figure the amount of the allowable loss to enter in Paril I, column (i). For that activity Bur it you are a general parimer or an 5-copycustron aburchable or as a copycustron aburchable or as a copycustron shurchable or as a copycustron shurchable or as a copycustron burchable or as a copycustron of a remain real resist activity, and you much all these of the conditions listed on page F2 under Everpton for Certain Rental Real Fact activities, you do not have to complete Form SSQ2 Instead, on not have to complete Form SSQ2 Instead, on the your allowable loss in Part II, column (f). If you have passive activity income, complete Part II, column (g), for that activ-

a lucreasol your direct interest to at least 10% or reduced your direct interest of at teast 10% to less than 10%, or b. Changed your direct interest by at least a 10% interest.

4. You counhouted property to a foreign partitivity in evclunge for a partitivity interest it.

a Immediately after the contribution, you owned, directly or inducents, at least a 10% indices in the partnership, or b. The tair market state of the property you contributed to the pattership in exclange for a partnership mierast, when added to other contributions of property you made to the partnership during the preceding 12-month period, exceeds 5100,000.

Also, you may have to file Form 8865 to report certain depositions. By a fereign particishing property you percustyly contributed to flad particishing it you were a partner at the time of the disposition.

If you have nonpassive income or losses, complete Par' II, columns this through (j), as appropriate.

Partnerships

For more details, including penalties for tailing to file Form 8865, see Form 8865 and its separate instructions Corporations

If you are a shurcholder in an S corporation, your share of the exporation's aggregate losses, and deductions (combined income, lesses, and deductions) is finited to the artificial basis of your corporations exick, and any debt the corporation owes you. Any loss of deduction not allowed the year because of the basis funitioning can be carried forward and deduction in a later year rubject to the basis funitioning and year rubject to the basis funitional in a later year rubject to the basis funitional or that year.

If you are clauming a deduction for your stare of an aggregate loys, anoth to your return a computation of the adjusted bears of your experime stock, and of any debt the corporations ones, you "see the Schedule Ke! Instructions for details."

After applying the basis limitation, the deducible amount of your segregate losses, and deductions may be further robused by the at-risk rules and the passive activity loss rules. See page E-1.

Distributions of prior year accumulated examings and profits of N corporations are dividends and are reported on from 1940, line  $^{1}$ <sub>9</sub>

Par or all of your share of partnership menue of loss from the operation of the business may be considered net earning from self-employment that may be reported on Schedule NE, Firthy The amount from Schedule NE, Firthy The amount (1665-B), loss of recide K.1. (Form (1665-B), loss of recide K.1. (Form (1665-B), loss of recide K.1. (Form allowed the amount loss).

Interest expense relating to the acquisi-tion of shares in an S-corporation may be fully deductable on Schedule F. For details, see Pub. 335

Your share of the net meonie of an S-comparation is not subject to self-employment tax

Line 27 2. You owned at least a 10% direct or naturet interest in a foreign partnership while US persons controlled that partner-ship. A you had an sequention, disposition, 3. You had an sequention, disposition, of change in proportional interest of a for-eign partnership that

If you answerol. Yes' on line 17, follow the horstrotons below If you fail to follow thee trastructions, the IRS may send you a notice of additional as well because the amount reported by the partnership or S corporation on Schedule K-1 do not match that amounts you reported ou your tox return that the amounts you reported ou your tox return.

## Losses Not Allowed in Prior Years Due to the At-Risk or Basis Limitations

Farer your total prior your unallow of loses that are tow detertible on a separate into in column (b) of this 28. Do not comband the column (b) of this 28. Do not comband the column (b) of the column; any current year announts from the paraser.

 Latter "I'YA" (prior year annount) in column (a) of the same time.

Prior Year Untallowed Losses
From a Passive Activity Not
Reported on Form 8582

• Enter on a separate line in column (f)
• In a Service of the Service of the Service on Form Service
losses modified prory ear unablowed losses what are now deductible because, you did not are now deductible because, you did not not prove an overall less from all passive activities or you disposed of your entire interest or you disposed of your entire interest or a posety activity in a fully taskletranscion. Do not combine diese Issaes with or not them against, any corrent year anount from the partnership in Scorperation.

anount in Enter "PYA" (prior year column (a) of the same line

## Unreimbursed Partnership Expenses

You can deduct unreimbused ordi-nary and necessary partnership expenses you paid on behalf of the partnership on Schedule E if you were required to pay these expenses under the partnership agree-ter texty amounts deductible only as thermy of deductions, which you must enter on Schedule A).

Enter un embursel parmeashp ex-penses from unquasave activities ou a sep-arate line in column (b) of tine 28. Da not combine these expenses with, or net dem sgainst, any other anounts from the part-tics bip.

of the expenses are front a puesty as topic and you want not equived to file form 3552, enter the expenses related to a possive activities of time 28. Do not evaluate these expenses with an enterprise of time 28. Do not evaluate these expenses arounds front the particularly.

column (a) of the same

If you are the holder of a residual interest in a REMIC, use part IV to repetit you total since of the REMIC's taskile informer or year. You should receive Schedule Q. Fram 1966 and unfortening from the RFMIC for each advance. The not afterth your receive. Schedule Q. RFMIC for each advance. The not afterth your receive.

For nonpassive income or loss tund passive losses for which you are not filing Form

8582), enter in the applicable colution of time 28 year current year withinsy income or loss from the particularly or 8 corporation. Report each related from in the applicable column of a separate line following the line on which you reported the current year ordinary income or loss. Also enter a description of the related item (10 rexamples depiction) in column (s) of the same line.

## Income or Loss From Estates and Trusts

Column (c). Report the total of the motions shown in Scholduss) Q, line 2c. This is the studiet amount you are allowed for report as your tachle incount (Form 1040, line 43), it is also the vitalient amount you are allowed to report as your facilities of the vitalient and maintain favable uncount (AMTI) libran 6.2%, it is also the vitalient after aminimum favable uncount (AMTI) libran 6.2%, into 28).

use Pari III for reportionary and mostles or trust, use Pari III for reportion and order of the more received for the properties of the most of the form of the form [44]. The most settled for the form the following of schedule K.1 and its ensurements will fell you where or your return of separal fell forms where the form the form the form of the form o

Column (e). Report the total of the amounts shown on Scheduleys Q, line 3h If you temize your deductions on Schedule A, melade this attount on hue 22

## Summary Part V Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)

Part IV

Line 42

1 Your gross tanium or fishing meonie you cay 2003 or 2004 is at least two-thirds of your gross income, and 2. You file your 2004 tax return and pay the tax due by March 1, 2005

9

In you care the bolder of a residual inter-tion with the control of the con-tinuation short using the some formula of and et al. White the boals of colorina of and et al. White the boals of colorina of and et al. White the boals of colorina of and et al. White the other of colorina of and et al. White the other of the other of a superior of the confidence of a regular way of each of the confidence of a regular way from a practice of the colorina of the way from a practice of the colorina of the way of the colorina of the colorina of the way of the colorina of the colorina of the way of the colorina of the colorina of the way of the colorina of the the colorina of the colorina of the colorina of the the colorina of the colorina of the colorina of the the colorina of the colorina of the colorina of the the colorina of the colorina of the colorina of the the colorina of the colorina of the colorina of the the colorina of the colorina of the colorina of the colorina of the the colorina of the colorina of the colorina of the colorina of the the colorina of the colorina of the colorina of the colorina of the the colorina of the colorina of the colorina of the colorina of the the colorina of the colorina of the colorina of the colorina of the the colorina of the colorina of the colorina of the colorina of the the colorina of the colorina of the colorina of the colorina of the the colorina of the colorina of the colorina of the colorina of the the colorina of the colorina of the colorina of the colorina of the the colorina of the

Form 8582, 8582 before

If you are required to file see the Instructions for born completing Schedule P.

## Part III

The amount in column (c) is larger that your taxbol moone would observice be, enter the amount from column ic) on enter the amount from column ic) or amount in column ic) is larger than your amount in column (c) is larger than your amount from column (c) or love (c) the amount from column (c) or from 6251. I the left of this amount on Form 1940 or 6251.

You will not be charged a ponalty for un-derpayment of estimated tax if



# 2004 Instructions for Schedule F

## From Farming Profit or Loss

## What's New

For certain business start-up costs pail or incurred airer Oxforer 22, 2004, you can elect or deduct up to \$5,000. This hint is evalued by the amount by which you start-up costs exceed \$50,000 Alexa, the amount period for certain business, the amount and are a second or certain business. 22, 2004, has been inverse of to 15 years. For details, see Pub, 225

Yeu am elect to idulate certain broost-ium and referention, exists paid or in-citized alter Oxfober 22, 2044, instead of amortizing their oxfeed shoulds. Threelec-tion does not apply to certaes and rusts. Also, the delta limitation for automatorium on certain forestition and referensiation which paid on meatred after Oxfober Streen Could, have been chiminated. For details, see Pub. 238.

### Other Schedules and Forms General Instructions You May Have To File

Schedule E. Parl I, to report rental income from the pasture and that is based on a flat charge Report on schedule E, fine ID parlura monute cereated Innei Taking care of someone clees. Messeck.

 Schedulo I to figure your ray by averaging your farm nonince seet the previous 3 years. Doing so may returne your ray.

 Schedulo I to figure your ray by averaging your farm nonince seet the previous 3 years. Doing so may returne your ray.

 Schedulo ESI to pay self-employment in on meeting from your farming business.

 Seria 4562 for claim deproctation on amountain meatine afternation that began in 2004, so chain amountain that began in 2004, so chain dechoin under section I/9 to expense cell-claim preparty, or to report information on whiteless and other typed property.

Even 4684 to report a cossolity or thefr goar or loss modytan grain thebanes prop-ery including Inventok held for that beshing sport, or dany purposes.
 Eve 1bb 225 for more information on how to report various clam besses, such as those or prepared and the properties.

and expenses. File it with Fram 1040, Use Schedule F (Ferm 1049) to report farm 1941, 1965, or 1065 B

This activity may subject you to state and local taxes and other requirements such as bosiness becauses and feet. Clock with your state and betal governments for more information.

Additional information, Pub 225 has samples of filled-in torms and schedules, important dates that apply to farmers Section references are to the linerial Rev

enue Code unless otherwise noted

besses due to death of livestock for damage to ereps on whete farm property.

• Form 4704 to report sales, excludinges, or incolumny conversions (other libration from a casualty or theft) of certain farm from the form of t

Evan 4915 to report routal meanine based on faint preduction or emp shares if you did not materially participate for effectinghostical trapaposes, in the management or operation of the faint. This in security is not subject to self-camployment tax See Path 225
 Form 8824 to report tikeskind export 18, 800 pt.

Heary highway yehode use fax. If you use centum highway trucks, truck-trailes, fractor-falles, or bayes in your laming business, you use, have to pay a redeal bigmay you use have to pay a redeal highway motor yehole use tax. See the Instructions for four 2200 to find our it you owe fins tax.

Internation returns. You may have to file information returns for wages paid to employees, certain psyunoits of fees, and other muteriployee compensation, interest, return payables, amounte, and praisons You may also have to file an information return if you sold \$8 160 or mate of encouncil preducketo a person on a buy-sell, deposit-con-mission, or other similar basis for resule For details, see the 2004 General Instruc-tions for betties 1009, 1008, 5498, and W-2G

If you received each of more than \$10,000 in one or more related transactions in your farming business, you may have to fite Porm 8300. For details, see Pub. 1544.

Reportable transaction disclosure defenent. I you entired into a reportable transaction in 2044, you mint use from SSNs to disclose information if your feedral more, as a highlip is affected by your part to piation in the naisestim? You may have no be a profit if you are required to file form SSNs but id not do so, be more intronution, see Reportable Transaction.

Cat No 17152R Ī

Disclosure Statement in the Instructions for Schedule C on page C-1

## **Estimated Tax**

If you had to make estimated tax payments in 2004 and you underpond your estimated tax, you will not be charged a penuliy if both of the following apply

More than 35% of the loss during any start year is shared by hinted parties of hinted entrepressions. A limited parties of hinted attrippersions. A limited barrier as now who can hose only the amount invested or required to be invested in the parties. slip. A limited entrepreneur is a person who does nortisk, any serive part in financies ing the hormes.

Your gross farming or fishing income for 2003 or 2004 is at least two-thirds of your gross income

 You ble your 2004 tax return and pay the tax due by March 1, 2005. For details, see Pub 225.

Line D

### Specific Instructions Filers of Forms 1041, 1065, and 1065-B

Do not complete the block labeled Social security fumber (SNN). Instead, cortex your employer identification number (SIN) on line D

Line

### Line B

On line B, enter one of the 14 principal agricultural activity codes listed in Part IV on page 2 of Schedule F. Select the code of this first describes the votice of most of your meotice.

### Line C

If you are a retried on disabled furner, wo are freaded as interesting participating in a farming business if you markedly participating for due 8 years of vectoring your retrievement of this behing. As surviving your exterior or this behing. As surviving you a farming activity if the real property as I farming activity if the real property passed for spec, at valuation of farm prespectly passed from a qualifying decedent, and the turn, in the farm.

If you use the cash method, check the box inteled "Cain" Complete Schedule 1, fails 1 and 11 Garcarille, ergort income in the year involved or customer treely received it and deduct expenses in the year you have the week, it due payment of an expenditure creates an asset you then 10 and year creates an asset when a a new read of the year of the year, it may not be deducible creates year of the year, it may not be deducible creates year of the year, it may not bort the eyes of the payment. See Pub 225

If you use the accural method, check the box labeled "Accusal" Complete Schedule b, Parts II, III, and fine 11. Generally, re-

ties only to the extent of income from pus-sive activities. For details, see Pub. 925 and they use to a backly sourcement in and deduct experies in the year year in unit deduct experies in the year year in unit and adverted them, even in 1 year did not pay them that so a search heavy for identificial pressures even provere. Other rules determine the taming of deductions, heavy fast, i. as power Other rules determine the taming of deductions, heavy and experience the taming of deductions, heavy of the year of the year.

## Part I. Farm Income-Cash Method

In Part I, show income received for items lived on times. I through I/O Gorerally, court both the eash actually or constructively received and the far tracker votine of goods or whate property received for these frems. Income is constructed by exerted for when it is received when it is referred to your account or set avoids for you to use. I follows: if there pay it ments or counter-cyclical payments received under the Farn Security and Rural Foreign Art of 2002 are required to be uncluded in meotine only in the year of actual reads.

Farming syndicates cannot use the cash method of accuming syndicate may be a partiaciship, any other usbecopering group, or an Souprintoun if • The unresslot in the bursts has every been or sale in a way that would require registration with any federal or state agency or

If you can the larm yourself and re-ceived refits based ou crop clares or farm problemon, report these rates as unoune on fine 4.

### Because of Weather-Related Conditions Sales of Livestock

You need an employ or adentification num-ter (EEN) only I you lide a qualified reme-ment. Plant or were required to file an employment, each, existin, first, painter-ship, or alcobel, tobacco, and treenins ha-chip, or alcobel, tobacco, and treenins ha-terior. If you need in EEN, eace the linguis-tions for Point SSA, if you do not have an NSA.

If you sold fivestock bocause of drought, thou, or other waches related conditions, you can elect to report the moone from the sale in the year after the year of sale it all of the following apply · Your main business is farming

You can show that you sold the bye-stock only because of weather-related con-obtions.

Material participation. For the definition of material participation of truspose of the possive attivity rules, see the majurion. For Steduler, I like 6 in up-pge 67-2. It you need any of the unrestrictions, check files "Tes" but a magnitude of the magnitude of the magnitude of the Tes". They have

· Your area qualified for federal aid See Pub 225 for details

### Forms 1099 or CCC-1099-G

If you received borns 1099 or CCC, 10026, 6 showing moments paid to you, first determined it the amounts action to with first more little was the following chest to determine where to represent the control of the more or checkling. The following that to down on checkling in the recommen or checkling in the twist 1000 or CCC. 1000 of sunsums in the total amount reported on that first

Where to	report	Line Sa	Line 76		Lanc Sa	Lane %a	Line ha
					TC-1190-G	of or disaster payments	SKILLER HILLS I
	Form	OWN-PACK	DW.A	000-MISC	O-pool (2012) as to pool (assurance)	of or disast	Program pavinoms)

Limit on passive tosses. If you checked the No" box and you have a loser from this business, you may base to use from \$85 to figure your allowable loss, if any, to enter on Schedule P. Line W. Geneally, you em deticel losses from passive activity you em deticel losses from passive activi-

You may also receive from 1099 MISC for other types of income lin this case, report it on whicher or the best describes the me me. For example, if you received it form 1099-MISC for existent and arming work, included the amount on line 9°C us tom the free types of the four himse work), medial of the meaning work, medial of the meaning work, medial or the meaning work in the final of the meaning work in the final or the meaning of the mea

## Lines 5a and 5b

It you received distributions from a cooper-air or 2014, you should receive From Heo-Peyl R On line Sa, show your trul distributions from cooperative. This meludes partitions from cooperative and age distributions, personal cream alloca-tions, and redempting on panqualities invites and redempting to anough and a newtons and personal reform allocation.

show patenage dividends received in cach and the define amount of qualified written notices of otheration. If you received property is partially a property as necessary from a market salary allowage to period from a market per copying the property of the market salary of the property of the market salary of the property as necessary from a market salary of the property of the market salary of the property of th

Do not metade as moone on late 4b paramage dividends from thying personal or lamby teams, capid assets, or depotedate lawski, later these anamous out line 5a only. If you do not report paramage dividently, from these teams as meome you must oblive at the amount of the day when the next a meome you must oblive at the amount of the day when the east or other basis of these properties.

## Lines 6a and 6b

Enter on line for the total of the following amounts · Direct payments

 Counter-cyclical payments Price support payments

Market gain from the repayment of a secured Commedity Graht Corporation (CCC) from for less than the original from aurount

Diversion payments

Covershare payments (right drafts)
 Payments in the form of insternals seats as fertilized or finiteling datas.

As grading or hillding datas.

These amounts are government payments you received, usually reported to you on Form 1609-G. You may also receive Form CCC-1699-G from the Department of Agneulture showing the anieunts and types of payments made to you

Cheek he, 'No,' to a typ and dinorimate rudly partequet. If you cheeked. 'No' and you have a loss from this tourness, see a loss from this tourness, as a post if hom this bounces activity had have usuren you know his bounces activity had have usuren you know his bounces activity had have usuren you know you unaflowed passive activities or priorise and linear had been sometimes of priorise and historichimate for Form 888.

On line 66, report only the tasable annual For example, do not repert the market gain shown on bean CCC-fitood. on the 64 if you elected to repeat CCC barn proceeds as menue in the year received focus for the year received isset Lines 7a Phrough 7c on page F53. No

F-2

gain results from redemption of the com-modify. Decause you previously repended the CCC loan preceeds as meonie You are used as repurchasing the commodity for the amount of the loan repayment. How-ever, if you did not report the CCC loan preceeds under the electron, you must re-port the market gain on time the

## Lines 7a Through 7c

Commodify Credit Corporation (CCC) fones Generally, you do not report CCC han preveads as income. However, if you pledge part or all of your production to sexue a CCC long, you may elect to report the ban proceeds as income in the year you reverve them, instead of the year you reverve them, instead of the year you sell the event fivour make this election for made the election in a priory years, report loan proceeds you reveived in 2004 on line 7a. Attenda a statement to your return showing the details of the loanes?

Forfelled CCC toans, Include the full amount forfeited on line 7b, even if you reported the loan proceeds as meome.

If you did not elect to report the loan proceeds as menne, also include the for-fetted amount on line 7c

If you did elect to report the loan pro-ceeds as incolous, you generally will not have an enry on line Te. But it the amount oriented is different from your basis in the commodity, you may have an entry oo line Te.

See Pub. 225 for details on the tax consequences of electing to report CCC loan proceeds as meanne or forfeiting CCC founce.

## Lines 8a Through 8d

In general, you must report crop insurance proceeds in the year you receive them. Federal area for on businesse pryments are resulted as crop insurance proceeds. However, if 2004 was the year of damage, you can elect in melude certain proceeds in in monne lot 2005. To make this election, check the box on Jios & and attach, a statement to your return See Pub 225 for a description of the proceeds for which an election can be made and for what you trusk include in your

Generally, if you elect to defer any eligible crop insurance proceeds, you must defer all such crop insurance proceeds tincluding federal disaster payments).

Enter on line 8a the total crop insurance proceeds you received in 2004, even if you elect to include them in income for 2005.

Enter on line 8h the taxable amount of the proceeds you received in 2004. Do not unclude proceeds you elect to unclude in uncome for 2005. Enter on line 8d the amount, if any, crop insurance proceeds you received

and elected to include in income for

### Line 10

Use this line to report income not shown on times 1 through 9, such as the following Illegal lederal urngation subsidies. See

- Barternig meonue.
- Income from cancellation of debt (erne ally, it debt is cancelled amount in meome. If a tederal agency, financial met-tunion, or tedil unture cancelled of forgave a debt you shout 1090-C, or untuits state ment, by January 31, 2005, showing the amount of debt canceled in 2004. However, certain solvent frames even ackedue can-celed qualified farm undebtelines from in-come. To find out if you must metide any cancellation of debt in income, see Pub. 225.
  - · State gasoline or fuel tax retund you received in 2004.
- The amount of credit for Tederal tax paid on fuels chaused on your 2003 Form [Q4)
- The amount of credit for alcohol used as fuel that was entered on Firmt 6478.
   Any recupure of excess depectation, including any section I/O expense deduction. If the business we percentage of any lasted property decreased to 50% or less in 2064. Use Firmt 4707 to figure the recapture. See the unstructions for Schedule C, line 15, on page C-4 for the definition of lasted property.
  - The inclusion amount on leased listed property (other than vehicles) when the business use percentage drops to 59% or less See Pub. 946 to figure the amount.
- Any recapture of the deduction for clean-full whiches used in your Larming hurmans and clean-full whiches used in your Larming property. For details on how to figure receptures as the box 3.5.

  The gain or loss on the sale of commodify tutures contracts if the contracts of the made to protect your from preedings. These are a form of husiness marked to be successed and as a closed futures contract if you listed aloss in a closed futures contact, error close it in pareitheses.

For property acquired and configuration of the property results of the property relation of the property of th

Purchase or sales contracts are not true hetiges if they offset losses that already occurred. If you hough or cold commodity finuses with the hope of making a profit due to havirable price changes, report the prefit or loss on I'vini 6781 instead of this line.

## Part II. Farm

Expenses

Do not deduct the following

taxes, insurance, or repairs on your home) that do not produce fami income. · Personal or living expen

 The value of animals you raised that died. · Expenses of raising anything you

If you were repaid for any part of an expense, you must subtract the amount you were repaid from the deduction. Inventory losses
Personal losses

Capitalizing cease of property. If you produced tead trainible personal property or acquired property for resale, certain expenses must be included in inventory costs or equivalized. These expenses include the direct costs of the property and the share of any indirect costs allocable to that property play were these orders or any indirect costs allocable to that property ply to expenses of.

1. Producing any plant that has a preproductive period of 2 years or less, Raising animals, or

3. Replanting certain crops if they were lost or damaged by reason of freezing lenn-peratures, disease, drought, pests, or cavualty.

Exceptions 1 and 2 above do not apply to tax shelters, farming syndicates, or partnerships required to use the ascendal method of accounting under section 447 or 448. But you may be able to currently deduct rather than expenses of producing a plant with a preproductive period of more than 2 years. See Election to diduct certain preproductive period diduct certain preproductive period divises below.

Do not reduce your deductions on lines 12 through 3-bet by the perfordance period expenses; you must capitalize Instead, then the total amount capitalized in pacer, theses on line 34f. See Preproductive po-riod expenses on page Ecf for details.

If you revoked an election made betwee 1989 to deduct preproductive period expenses for animals, you must continue to apply the alternative depreciation rules to properly placed in service which you clee-tiou was ut effect. Also, the expenses, you previously chose to deduct will have to be recaptured as conduing movine when you dispose of the animals.

Line 12

Election to deduct certain prepreductive period expenses. If the preproductive position of may be purely fraction of may plant you produce is more than 2 years, you can elect to currently deduct the expenses radier than capitalize them.

10. unleage rate standard

He You can take the standard mileage for 2004 only if you:

But you cannot make this election for the every of planning or growing cities or almond groves that are incurred before the end of the 4th tax year beginning with the end of the 4th tax year beginning with fremulating roots are to the period expresses for which you can make period expresses for which you can make this election, you are needed as having made the election.

Owned the vehicle and use the statu-dard mideage rate for the first year you placed the vehicle in service or .
 Lessed the vehicle and are using the Standard infleage rate for the entire lesse partied texcept the period, if any, before 1908.

In the case of a partnership or some most of a partnership or some made by the partner in character that the made by the station cannot be made by the station for the acroal method of accounting under section 447 or 448.

If you take the standard indeage rate, untuply the numbers of bus moss miles by 37 5 cents. Add to this amount your parking less, and tolks, and enter the total on line 12. Do not deduct depreciation, rent or lesse payments, or your actual operating expresses.

If you make the election to deduct perpoductive expenses in plants, any gain you realize when dispissing of the plants to ordinary meants up to the amount of the perpoductive expanses, you deducted Asis, the alternative depreciation rules appropulative express, you deducted Asis, the alternative depreciation rules apply to properly placed to service in any tax year your election is in ellect. Unless you chain 18% consent, you must make this electron for the first at a year to whitely you arrange in a furning business myoking the production of properly subject to the capitalization rules. You cannot revoke this electron without RS consent.

If you claim any car or truck expenses factured or the standard nillesge rate), you must provide the information requested on 4562, Part V. Be sure to attach Porm 4562, to your return.

For details, see Pub. 463.

For details, see Pub. 225.

### Line 14

Deductible soil and water conservation ex-penses generally are those that are paid to conserve soil and water or to prevent ero-word of land used for farming. These ex-penses unclude (but are not limited to) the cost of leveling grating and transcong, com-our hurrowing, the construction, connect, and protection of diversion channels, chain-ter differs, earthead dams, in alercourses, outlets and points the creditedure of brush, and the planting of windbreaks.

These expenses can be deducted ently I have expenses can be deducted ruly of they are consistent with a conservation plan approved by the Nanzal Resources Conservation Service of the Department of Agriculture for the acts in which your hand is located. If no plan evise, the expenses must be consistent with a plan of a comparable soil agency. You cannot odoute the expenses if they were pond or merured for land used in familing in a loreign country. Prepaid farm supplies. Generally, if you were the cash undown of accounting and your prepaid farm supplies are more than 50% of your older debutche la man expenses, your deduction for those supplies may be limited. Prepaid farm supplies may be limited. Prepaid farm supplies include expenses for feed, seed, forthlare, and similar farm supplies not used or consumed duangle your fload you be all other best of poulty buylds to so the cort of poulty buylds for use in a latert say business and detuct it ratably over the lessen of 12 months or the caeful of poulty buylds and the caeful poulty buyld for treat in the year thought of the caeful poulty buyld for caeful in the year to sell or otherwise dispose of it. If the limit applies, you can deduct pre-pard farm supplies that do not exceed 50.5 of your color deductible farm expenses in the year of pigurant. You can deduct the excess only in the year you use or consume the supplies (other than pounding, which is deductible as explained above). For details and exceptions to these rules, see Pub 225.

Do not deduct expenses you paid or un-curred to drain or fill wetlands, to prepare Isad for center pivot irrigation systems, or to clear land.

Your deduction cannot exceed 25% of your gross morons from farming (excluding earling garding). By your gross more from editing assets such as farm machinery and laid). If your conservation expenses are more furth the limit the excess can be carned floward and ideducted in lofer tax yeas. However, the announded for any 1 year cannot exceed the 25% gross moronic fluit for that year.

You can deduct the actual expenses of runming your can or trukt, with the this standard
milegerate You must use actual expense
if you used your vehicle for him or you
well more than four vehicle, simultane
only it your farming business (such as in
floca perations). You cannot no actual evprinces for a flossed vehicle if you previ-

For details, see Pub.

225

### Line 15

Enter amounts paid for custom line or trus-chine work (the machine operator fur-nished the equipment) Do not include amounts paid for rental or leave of equipment that you operated yourselb instead, report those amounts on line 26u.

You can deduct depreciation of buildings, improvements, cars and bucks, machinery, and other famil equipment of a permanent Line 16 nuture

Do not deduct depreciation on your home, furniture or other personal items, lugd, in exteck you bought or raised for restale, or other property in your inventory

You can also elect under section 179 to expense a pornon of the cost of certain property you bought in 2004 for use in your farming business. For details, including when you must complete and attach Form 4562, see the instructions for Schedule C, line 13, on page C.4

### Line 17

Deduct contributions to employee benefit propagans that are not an incidental part of a pension or profit-sharing plan included on the 25 Examples are sections and health plans, group-tern life invariance, and dependent care assistance programs. If you made contributions on your health as a self-employed person to a dependent care assistance program, complete from 2441, Parts 1 and III, to figure your deductible contributions to that program.

Do not include our line 17 may countribu-trensy you made on you elibal as saciferin-ployed person to an accident and health albu of for group-tern life insurance. You may be able to defaut on Fermi 1040, line 3 the automity our paid for leadth mour-ance on behalf of youred), your spouse, and dependents even if you do not itemize your debutsons. See the instructions for Form 1040, line 31, for details

### Line 18

If you use the cash method, you cannot deduct when pand the cost of feed your livestock will consume in a heir year unless all of the following apply.

• The payment was for the purchase colored rather than a deposit.

• The prepayment had a business purpress of the prepayment had a business purpress and was not trade merely to avoid tax.

1117 Deducting the prepayment will naterially distort your means

If all of the above apply, you can deduct the prepad feed, which is withere to the overall fund for prepad tarm supplies ev-plained on page F-4. If all of the above do only in the year it is constituted.

### Line 20

Do not include the cost of transportation incurred at jurchasing fivestock held for reade as freight paid fivestock, addictinet costs to doccust of the fivestock, addictinet them when the livestock weold

### 22 Line

Deduct on this line premiums paid for farm houriers, mixturate Deduct on line 17 amounts, paid for employee accident and health insurance. Amounts credited to a re-serve for self-intuition ever premiums paid for a policy that pays for your lost earnings the los sickiness or disability are not deduct-tible.

## Lines 23a and 23b

interest allocation rules. The tax treatment of interest separe of the a logardation in its type. For example, bother interest and independent and anoverment interest are treable differently. "Interest allocation" in the require you to allocate (classiff) your unterest expuses so it a debieted out the courset time of your return and receives the right is a near-interest you are allowed to deduct on Schedule. He can be a supported to the courset time of your return and receives the right is a near-interest you are allowed to deduct on Schedule H.

Generally, you allocate interest expense by tracing how the proceeds of the loan are used. See Pub. 535 for details.

If you paid interest on a debt secured by your main home and any of the proceeds from that debt were used in your farming business, see Pub. 535 to fearer the amount to include on times 23a and 23b.

How to report. It you have a mortgage on cell pro-party doed in your farming bisaniess (other than your man home), enter on line. 37 als the interest you pend (of 2024) to bends of other financial my intumors for which you received a Firm 1058 (or similar state mints). If you did not now early from 1998, enter the inferest on line 236 a

If you paid more mortigage interest than so show on the Your 1098, see Pab. 535 to find out if you ean deduct the additional unterest. If you can, include the amount on 23s, after a scale action to your return explaining the difference and enter "See affacted" in the magin next to line 23s. If you and at least one other person other than your spouse if you file a jour

tethrn) ware lable for and puld interest on the intergrag and the other pressor received the Form 1008 include your share to the undeers on the 35 M Arish a statement to your return showing the name tud address of the presson who received the Form 1608 in the may give useful to line 23b, enter "See auxilia".

Do not deduct interest you prepaid in 2004 for later years, include only the part that applies to 2004.

### Line 24

Enter the amounts you paid for farm labor.

Do not include amounts paid to your-clf.

Reduce your deduction by the amounts claimed on:

Form 5884, Work Opportunity Credit, Inc 2.

Form 8844. Eurpowerment Zone and Renew al Community Employment Credit, Ime 2;

Form: 8845, Indian Employment Credit. his 4,

Form 8861, Welfare-to-Work Credit, line 2, and

Form 8884, New York Liberty Zone Business Employee Credit. Into 2

Count the cost of boardung from labor but not the value of any products they used from the farm Count only what you paid bousehold help to care for farm laborers.

Hyou provided tayable fringe carriers to you provided tayable fringe carriers to you because of ear, do not unclude in farm labor the amounts you depressated or deflucted effective.

### Line 25

Enter your deduction for contributions to employee persion, profit-sharing, or annu-ity plans. If the plan included you as a self-camployed person, can contributions made as an employee on your behalf on Form (1940, line 32, no on Schedule F.

Generally, you must file the applicable form listed below if you mantain a praison, profit-blaning, or other funded-defended reced compensation plan. The filing requirement is not affected by wholser of which will be a profit of adultion of the funded has a design of the funded as design of the form as a possibly for failure to turnel in year. These forms.

Form \$500. (The this form for a plan that is not a one-participant plan (see below). Form \$500-EZ. File this torm for a cone-participant plan. A one-participant plan is a plan that only covers you tor you and your spouse)

For details, see Parh 560 F-5

Lines 26a and 26b

If you reated or leased vehicles, machinery, or opagination fortron in the 28 hit between partial of your reated cost. But it you leased a vehicle for a term of 30 days on more, you may have to reduce your deduction by an uclasson amount See Pub. 463 to figure your neckson amount.

Enter on line 266 smounts paid to rent or lease other property such as pasture or formland,

findlade all ordinary and necessary families perseasing deducted elsewhere on Schedule Risatch as devertising, office supplies, etc. Do not include fines or penalties paid to a government for violating any law.

Lines 34a Through 34f

### Line 27

Al-risk loss deduction. Any loss from this setting, that was not allowed as a deduction hand year because of the al-risk rules is freach as a defluction allocable to this sectivity in 1904.

Bad debts, See Pub 535.

Enter amounts you paid for repairs and maniteriance of furm buildings, traclinery, and equipment You can also include what you paid for tools of short the or maintail cost, such as shovels and rake,

Do not deduct repairs or maintenance on your home

### Line 31

You can deduct the following taxes on this line

 Real estate and personal property
acts on faint business seeds.
 Secrit security and Medicate tuces
you pud to match what you are required to
any redeal unameniphyses is ages and
any redeal unsuphymment ear paid · bederal highway use tax

Do not deduct the following taxes on this line

Federal inconte taxes, including your self-employment tax. However, you can deduct one-half of your self-employment fax on Forn 1640, lare 30.

Estate and gift taxes.
 Taxes assessed for

Laxes on your home or personal use

State and local sales taxes on properly purchased for the an you'l ranning husmess linetal, read these laxes as part of the own of the property
 Other taxes not related to your fami-ing business

### Line 32

Enter amounts you paid for gas, electricity water, etc., for beamers use on the farm Do not include personal unitates. You cannot deduct the basis rate uncluding trace) of the first teleptone fine mito your resultance, even if you use if for your farming business, fur you can deduct expresses you paid for your farming business that are more than the cost of the base rate for the first phone line. You example it you had a see ond phone line, you example it you had a see ond phone line, you can deduct the business

percentage of the charges for that line, in chiding the base rate charges

husiness travel and 50% of your basiness required and operationarily fibril the ceptures and Initiations. See the insertion for Schedule C, Junes 24a through 24c, on page C-5.

Preproductive period expenses. If you had perponductive period expenses, in 2004 and you decided to captulate thesis, you must refer be and of three expenses in parentheses, on line 341 and emer 253,3% in the samount on the 341 from the road subbaser the amount on the 341 from the road subbaser the amount on the 341 from the road of these species to the 100 fitting and 100 fitting and 100 fitting and 100 fitting the 100 fitting and 100 fitting the 100 fitti For details, see Capitalizing envis of property on page 153 and Pub 225

### Line 36

Il you have a loss, die autoum of loss you an debuet his year may be hunde Co, on to line 37 before entering your loss on line 57 lity of before die 12 lity of before his solitor of 19 line 12 lity of 19 lits of 19 lits of 19 lity of 19 lity of 19 lits of 19 lits of 19 lits of 19 lits of 19 litts of 19 lits Hawnies start-up costs. You can elect to maintree errain houses, start-up costs part of uncured before October 23, 20th, over 40 months or more begoung will title month your hustness begon For certain hustness for an elect to defeat up to \$5,000 for they bear your business fault in a reduced by fitte untom by which your start-up costs exceed \$50,000 for our sterior mointree by which your start-up costs exceed \$50,000 for our sterior mointree maining qualified humans start-up costs extractly costs our 15 years five deaths, see Pub. 225 For autoritization that begun in 2004, you untail

Bustiness use of your home. You may be able to deduct crains expenses for business use of your home, subject to Immattens 1'se the worksleet in Pub 587 to figure your allows able deduction. Do not use form 882.3

### Line 37

Clean-fuel vehicles and clean-fuel vehicle refining property. You may be able to de-duct part of he cost of qualified clean-fuel vehicle property used in your famining has-ness and qualified clean-fuel vehicle re-fueling property. See Pub 535.

Aterak rules, Generally, if you have a loss from a farming entirity and announts in the servery for which you are not at rule, you will have to complete Form 6198 to figure your allowhelds for a flue arrisk rules generally firmt the amount of hes including that the amount of hes including how on the disposition of assets) you can clearn to the amount you could actually lose in the activity.

Forestation and reforestation costs. You care deet to univerte certain to rest some the months. You can also effect to expense up to \$10 000 (55 400 of married little separately of extunit forestation and retoristation cores paid with mortieal after Colored 2. 2004, for each qualified unber property. The amortization decition does not apply to extain expense election does not apply to extain and trasts. For details, see Table 2.5 For amortization that Beginn in 2004, you must complete and attach farm 4562.

Clack box 33h if you have amounts for which you are not at rock in this serviny, such as die following.

Nonrecourse loans used to linance the strivity, in sequine propeity used in the activity, in sequine propeity used in the activity, or to sequine the activity data are not received by you one property toher than property used in the activity. However, there is an exception for certain noursection with holding real property.

Cash property, or betonked amounts used in the activity for contributed to the activity for contributed to the activity can be do as equiue the activity of th

Legal and professional fees. You can deduct on this line fees let tax advice related to your farming business and for preparation of the fax forms related to your farming

Travel, meak, and enterfornment. Gouer-ally, you can deduct exponess for fami

are protected against loss by a guarantee, stop-loss agreement, or other sumilar ar-tairpement (excludure essentity insurance and untilative against tort liability).

 Amount burrared for use in the activity from a person who like an interest in the activity, other than as creditor, or who is related under section 465(b)(3) to a person (other than you) having such an interest teletek box 32 and eitet vorm box un titte steletek box 32 and eitet vorm box un titte 36 But (f. sur dieck of the "Nos" bix en titte h., you may uced to complete Form 8582 to tigue your allowable box to enter on titte 56 See the financialms for form 5882.

If you checked ben 37b, each form 6 198 of deferment the amount of your deviderable loss and euter that anceunt on line 36 But if you becked the "Ne" box on line E, your loss may be further limited. See the limitations for from 892 If your acres, amount ones not from 892 If you acres, amount you of size Fount 610 to your return. If you checked how 37b, and you do jot a night. Form 6198 Me processing of your fax is entire from 6198 Me processing of your fax return may be obtayed.

Any loss from das activity not allow ed for 2004 because of the at-risk rules is freared as a deduction allocable to the activity in 2005 and the For details, see Pub 925 a

### Income—Accrual Part III. Farm Method

If you use the accusal method, report farm norms when you care. In one when you receive it Generally, you must unclude and that and report in your inventory. If you use this method, See Pub. 225 for exceptions inventory methods, low to change methods of accounting, and for rules find require certain cover to be capitalized or midsided in

## Lines 39a Through 41c

See the instructions for lines 5a dirough 7c that begin on page 142.

### Line 44

Secribe instructions for line 10 on page F-3



# 2004 Instructions for Schedule

Use Schedule J (Form 1040) to elect to figure your 2004 tax by averaguig, over the previous 3 years (base years), all or part of your 2004 taxable menter from your trade or business of famining or fishing. Making this election may give your a lower tax if your 2004 meotic from faming or fishing is high and your taxable meonic for none or more of the 3 prior years was low.

### Averaging for Farmers and Fishermen ncome

## What's New

Pishermen. You can use Schedule I to average your moone from your fishing business by electing to include taxable income from lishing in elected farm income on

Mernative minimum tax (AMT). Filing Schedule J may reduce your total tax for 20%4 even if you owe AMT.

## General Instructions Prior Year Tax Returns

Yetr may meet expres of your original or amented mornine fast 2001, and 2002, and 2003 to figure your tax on Schedule J. It you do not have express of flower returns, you can get them by fitting from 450k. There is a \$39 let for each return requested. If you want a free transcript of your tax teum, use fix and a free transcript of your tax teum, use fix and 450k. It See your form 1040 marinchon booklet to find out how to get these forms. Keep a copy of your 2004 tocome for the forms. copy of your 2004 incem in 2005, 2006, or 2017.

## Additional Information

See Regulations section 1 1501-1 for more details

## Specific Instructions

### Elected Farm Income Line 2

To figure elected form income, trist figure your taxable two tempton for this may always and deductions attributed to any farming or fishing business. However, it does not methode goan from the sade or when dispension of find and form the sade or when dispension of find

 Contract harcesing of an agricultural or horizoultural contraodity grown or raised by someone clse, or required to use your lax rates in the prior years of your taxable meonie from farining or fishing that you elect to include on line 2 Your elected turn moome is the amount

National and the second of the prior 3 lax years

or you toke to train monitor leavable as an electrol gain cannot exceed the smaller of your tofal not endired gain or your net capital gain, our farming or fishing by hexiuses. If your electrod farm income includes net capital gain, you must alfocate an equal portion of the net capital gain or exactly the base years. If, for any base year, you had a capital loss that resoluted in a capital loss exaryover to the next ray year, do not reduce the electral farm income also cardy or that base year by any part of the carryover. You elected farm income cannot ex-ceed your taxable income. Also, the portion of your elected farm income treated as a ner

Farming business. A farming business is the trade or business of cultivating land or raising or harvesting any agricultural or horicultural commodity. This includes:

- Rasting or harvesting of trees bearing 1. Operating a nursery or soid latin,
- 3. Raising crimmental trees (but not everyment these than 6 years old when severed from the roots); fruits, nurs, or other crops;
  - 4 Raising, shearing, feeding, camp for,
- 1 Leasing hand to a remain engaged in a farming bisiness, but only the kessepagements are (as) based on a share of the terrait's preduction (not a fixed amount), and to determined under a witnest agreement entered into before the cerain begins significant activities on the land. training, and managing animals, and
- A farming husiness does not include:

Car No. 255143

This electron does not apply when figuring your tentative minimum tax on Evin (251 and the re, you cannot exceed by AVIT income, the rost attention of fishing of the who who was taxed to tree or reconfigure, because of this electron, the Tax liability of any minimum child who was

Merely buying or reselling plants or annuals grown or raised by someone else.

Figure the rax on the amount on line 3 using the 2104. The Y Table, Tax Computation Worksheet, or Qualitied Davidends, and Capital Gain Tax Worksheet from your 2004, Form 1040 menture notable, or use the Schedule D Tax Worksheer Fine fine this

trade or business of relaining in which die fish harvested, either in whole or in part, are intended to enter cuminaree or entea commerce through sale, barter, or trade. This includes: Fishing business A fishing business is the

the Schedule

1. The catching, taking, or harvesting of

Line 5

2. The arrenpted carching, taking, or harvesting of fish,

Any other activity which can reasonably be expected to result in the catching, taking, or harvesting of fish; or

4. Any operations at sea in support of, or in preparation for, any activity described in (1) dirough (3) above.

The word fish means furfish, mullwass, crustaceans, and all other forms of marine animal and plant life other than marine marinels and buds

A fishing husiness does not include any scientific research activity which is con-ducted by a scientific research vessel

TIP

Generally, income, gains, losves, and deductions from tarming or fishing are reported

- Form 1040, Inc. 7, to the extent of wages and other compensation you recoved as a shareholder in an 8 corporation engaged in a fariung
  - Schedule C or C42; or fishing business, Schedule D;
    - Schodule E. Pan II. Schedule F.
      - Form 4797, and Form 4835

2001 Taxable Income Worksheet-Line 5

Keep for Your Recoots

Complete this worksheet if you did not use Schedule I to figure your tax for both 2012 and 2013 and your 2011 taxable income was zero or less. See the instructions below before completing this worksheet.

1. Figure the taxable meant from your 2/31 tax return (or as previously adjusted, without limiting it to zeto. If you had an NOI for 2/401, do not usefude any NOL carryoves or earrybacks to 2/31.

to zero, If you had an NOI for 2001, do not include any NOL carryovers or carry Enter the result as a positive amount between the result as a positive amount and your 2014 Schedule D. Inc 18, add that loss (as a positive amount and your 2014 Capital loss energover to 2012, Subtract from Ibal sun the amount of the loss on your 2013 Schedule D. Line IT, and enter the sulf the amount of the loss on your 2013 Schedule D. Line IT, and enter the sulf it you had an NoL for 2011, enter it as a positive amount Otherwise, enter is a positive amount Otherwise, enter is a positive amount the portion, it my, of the NOL currootes and exceptions.

ri

2001 that were not used in 2001 and were curried to years after 2001

Add lancs 2 and 3

Subtract line 4 from lane 1. Enter the result as a negative amount on Schedule 1, line 5

## Instructions for 2001 Taxable Income Worksheet

2001

on line 5 the amount from your Schedule J, late 3

Line 4

# If you figured your tax for 2001, 2002, and 2003 without using Schedulte 1, enter our line 5 the Lasable moone from your 2001 tax telum (or as proviously adjusted by the IRSs, an amended telum, etc. 18 in 18 had simount is case or less, complete the worksheet above to figure the amount of

Line 2. Any net capital loss deduction on operating guing 2017 Schedule D. line 18 is not allowed for memora acroping purposes to the forest it of that or reduce your capital loss carryover to 2002. This could kappan if the rashell memora before subtracting eventpoints shown on your 2004 John 1040. In Man gen, There the amount by which your 2004 capital loss carryover to 2004 equil loss carryover to 2004 it the sun of your 2016 schedule D. line 13, over the loss on your 2005 Schedule D. line 13, over the loss on your 2005 Schedule D. line 13 was bed any not september 10 in e17, over the loss on your 2005 Schedule D. line 13 was bed any not september 2001, be sure you refigured your 2001 capital loss curryover to 2002. If you filed your 2001 tax return using Teleffis, emer the Laxbbb meone from your Teleffiel. Tax Record If you did not file a tax return for 2001, use the amount file a tax return for the armount and you would have reported as your taxbbe meone had you been required to file a tax return. Be sure in keep all your records for 2001 for at least 3 years after April 15, 2005 for the date you the your 2004 tax return, it here, even it you did not file a tax return, it here, even it you did not file a tax return, it here, even it you did not file a tax return of 2001.

enter on line 5.

Line 3. If you had an NOL for 2001, enter the amount of that NOL as figured on the 2001 Form 1045. Schedule A, line 22, you

# Li you used Schedule J to tigure your tax for 10.03 that is, you enceded the amount from that Schedule J. Jine 22, on Form 10.40, in et al. or form 10.40, cents on line 5 the amount trony your 2033 Schedule J. Jine J you used Schedule J to figure your tax tor 2002 but not 2004, and the amount from your 2005, exter on line 5 the amount from your 2005, exter on line 5. It you used Schedule J, for getter your tax for 2009 but not 2004, not 2003, enter tax for 2001 but not 2002 but 2002 but 2002 but 2003, enter tax for 2001 but not 2002 not 2003, enter tax for 2001 but not 2002 not 2003, enter tax for 2003 but not 2002 not 2003.

2001 Tax Rate Schedules-Line 8

Schedule V -	-Use 11 your 200	Schedule X — Use at your 2001 filing states was Single	Single		Schedule 1-2	Married filling separately	Schedule 1-2-free if your 2001 filing status was Married filing separately	2	
If Schedule 1, line 7, is Over	But pol	Therm Schedule I. June 6		of the	If Schedule J., line 7 is Over -	But not	fanct on Schedule I lare 8		of the
\$0 27,050 65,550 136,750 297,330	\$27,050 65,550 136,750 297,250	\$4,057.50 + 34,645.00 + 36,361.00 + 93,774.00 +	15% 27.5% 30.5% 35.5% 34.1%	\$0 27.050 68.550 136,750 297,350	50 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	\$22,600 \$4,625 \$4,250 1.48,675	\$3,190.00 + 12,190.88 + 20,027,50 + 44,151,38 +	15% 27,5% 30,5% 14,5% 39,1%	\$0 22,600 \$4,624 83,250 148,675
Schedute Y-1	Che of your 2	Schedule Y-1-Use if your 2001 filing status was Married filing John Is of Qualifying wildowsers	Meri		Schedule Z.—	Use of visor 2001 household	Schedule Z.—Use if war 2001 filing status was Heart of household	Head of	
If Schedule June 7, 15 Over—	But and	Enter on Schedule 3, Inc. 8		of the annum over—	If Schedule 3, Une 7 is Oscr—	flat got over—	Enter on Schedule J. but 8		of the amount over
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7-5

# 2001 Capital Gain Tax Worksheet-Line 8

Acep for Your Records

for the workshed and it you entered again distributions directly on time 15 of your 2001 from and the time (10 of your 2001 from 1040A) and backed that two on fast time and elected from inconversion from the saying gain.

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First the stable of sent or discovered by 2001 Lex Role selection of page 1-5.

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• 17% of a translet of 2011 (24.5.20) if memod filing within translet of qualiform without 12.20.

• 17% of a translet of 2011 (24.5.20) if memod filing within translet of qualiform without 12.20.

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filod wath Form 1045 or Form 1040X. It you define those at NOT for 2001, emery the protein, if any, of the NOI compowers and carepbacks to 2001 that were not used in 2001 and were curried to years after 10001.

크로크림

2933. John has \$18,000 or elected forminement on hite 2. The Arachie income blicker subtracting exemptions drown our has 2001 Fermi 1040, line 37, see \$55.00 A deduction for exemptions of \$22.00 was slown on line 18, and line 39, taxable in continuous of \$000 However, John had a \$22.300 VOL. in 2002, \$0,000 or \$52.300 VOL, in 2002, \$0,000 or which

was remaining to earry to 2001 after the NOI, was cereated back in 2000. To complete line 1 of the worksheet, John combines the S0 600 NOI, deduction with the S0 600 NOI, deduction with the E300 from 1040, fine 39. The result is a negative \$8,000, John's 2001 taxable meeting, which the energias a

lines 25 and 39, or on the Schedule D Tax Worksheet, lines 15 and 36).

return, if later), even if you did not file a tax return for 2002

Instructions for 2002 Taxable

Income Worksheet

Line 2. Any net capital loss deduction on your 2002 Schedule L. Inte 18, is not allowed for incentia strenging purpose, to the lowed for incentia strenging purpose, to this central order of the strength loss curry over to 2003. This could lappen if the stable income before subtracting exemptions as the strength into 30 (or as previously adjusted), was less than even from the amount by ander your 1002 capital loss curryover to 2003, childred loss into 1002 capital loss any our 2002 schedule L. Inte 17, over the loss on your 2002 schedule D. Inte 18 that the loss on your 2002 schedule D. Inte 18 that we have and our 2002 schedule D. Inte 18 that you had any VOL corrybackets of 2002 he stree you religiously your 2002 capital loss carryover to 2003. Exception You must use the 2001 Tax computation Worksheet out Certain Dependents and Nonrestdein Alter Individual as on page 1.5 if you or your spouse it filling to british and on treetive thefore effect an advance privated of your 2001 taxes and an advance privated of your 2001 taxes and entire of the following apply

• You, or your syouse if filling jointly, out the following and permittent out some one else 20%1 (as return
• You filed Fivan 1040/NR for 2001

If the 2001 Captual Gain Tax Work sheet or Seltedule Dalso apphes. Jollow the Special Rufes on the worksheet on page 1-3 to figure your tax.

Line 9

Line 3. If you had an NO1 for 2002, enter the autoun of lata NOL, six fuence on the 2002 Form 1045, schedule A, Inne 27, you filled with Form 1045 or Form 1040X. It you did not the ven an NOL, for 2002, enter the portion, if any, of the NOI, carrisy overs and earlybacks to 2002 that were not used in 2002, and were carried to years after 2002. If you used Schedule I to figure your text for 1970's tibls, is you entered the amount frou that Schedule I, line 22, ou Forn 1040, line 41, or on Form 1040'X), enter ou line 9 line 41, or on Form 1040'X), enter ou line 9 line 41, or on Form 4040'X, enter ou line 9 line 41, I you used Schedule I for figure your 15x for 2002 but not 2003, enter on line 9 the amount ton your 2002 Schedule I, line 5.

If you figured your tax for both 2002 and 2003 without usong Schedule L, enter on line 9 the faachle uncome from your 2002 as return for as powerwisely adjusted by the RN, an antended feature, etc.). But if that amount is zero or less, complete the worksheer below to figure the amount to order the line in the amount to order not line?

Leagnple Jolin Farmington did not use incutine averaging for 2001, 2002, institute 2003. The tasable incutine before sub-liceasuptenium via 82 2002. Formi 1040, line 36, as a negative \$510,000, A deduction for everyptores of \$51,000 as shown in line 40, and fine 41, assist enrome a funited to zero. John subreass from the Il you filed your 2002 tax return using Telefile, even the taxable moone from your Telefile are the taxable moone from your Telefile 13x Record If you did not file a tax return for 2002, use the amount town would have reprived as your taxable uncome flad you been required to file a tax morn for eure to keep all your records for 2002 until at least 3 years after April 15, 2005, or the date your file your 2005 tax die date your file your 2005 tax

enphons. The result is a negative \$33,090, John's 2002 toxable urome, which he caretex as a prositive amount on line 1 of the 2002 worksheet

Stopport has the State deduction f

John had a \$3,000 net capital loss do duction on Schedule D. Inst 18 twinch was also entered on Form 1040 line 181, and a \$7,000 loss on Schedule D. line 17 (as al.

Keep for Your Records

Complete this workshoet if you did not use Schedule I to figure your tax for 2005 and your 2002 taxable income was zero or less. See the instructions showe before completing this worksheet.

Figure the taxable meome from your 29x12 tax return for as previously adjusted) without limiting it to zero. If You had an NOLL for 2.0x2, do not include any NOL, carrovers or currybacks to 20x2, butter the result as a prostrice attitude.

(There is a loss on your 2002 Schedule D. Tine 19, add that toss tas a positive amount) and your 2002 capital loss curvover to 2003. Subtract from that sun the amount of the loss on your 2002. Schedule 1D, lobe 1T, and either the result 3. If you had an NDL for 2002, enter it as a positive amount (the white, artife as a positive amount the portion. If any, of the NDL carpovers and carrybases of 2002 that were not used in 2002 and were carried to years after 2002.

Add lines 2 and 3

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ount on line 1 of the 2001 work.

When John Hidd his 2001 tax return, lie had a \$5,000 for expail abox defluction un Schedulle. D. Inte 18 valuet was also enserved on jernit (1044, Inte 18), as \$5,000 loss on Schedule D. line 17, and a \$5,400, experted la loss carryover to 2002 Ilowever, when lad loss carryover to 2002 Ilowever, when lad loss carryover to 2002 as \$5,000, John actred back the 2002 of \$5,000 John also that the \$5,000 from schedule D. line 18, and the \$5,000 from schedule D. line 18, and the \$5,000 loss with schedule D. line 18, and the \$5,000 loss with schedule D. line 19, and the \$5,000 loss with schedule D. line 19, and the \$5,000 loss with schedule D. line 19, and the schedule D. line 19, and an energy \$5,000 ut line 2 of the vortakline?

John had \$1,000 of taxable meotic in 2001 that reduced the 2002 NOI car-tyback. The \$2,000 of eventprions and \$7,000 intergengial love addressors also re-duced the amount of the 2002 NOI, car-tyback. Therefore, only \$2,100 was waitable to carry 0.2003 mall lattergens, as shown on his 2002 from 1045, Schodule fi, the article of the \$5,100 on late 3 to the subtracts of the \$5,100 on the 3 to the worksheet, and \$5,100 on late 4. He has subtracts for \$5,100 from the \$6,000 on lare 1 and enters the result, \$2,000, on the \$1 and enters the result. \$2,000, on the \$4 door and \$4 door and \$4 door and \$4 door worksheet, and \$5,100 on late 4. He in so \$6 door worksheet He actures a nega-tive \$2,000 on Schedule I, line \$1 de con-biner that amount with the \$6,000 on Schedule I, line 7.

ω Line

Keep for Your Records

If fine 7 is zero, enter -0- on line 8. Other-wise, figure the tax on the amount on line 7

• The 2001 Fax Rate Schodules on page 3-2,

Use this worksheet only if you, or your spouse if filting jointly, doubt be channed as a dependent on someone close's 2001 taxes and (as you, my your snouse if filting jointly, sould be channed as a dependent on someone close's 2001 tax return or (beyou titled Form 1942/0R for 2007).

Special Rules, If

2001 Tax Computation Worksheet for Certain Dependents and

Nonresident Alien Individuals — Line 8

Frample, John Furnington did not use come averaging for 2001, 2002, nor

 Part IV of the 28st Schedule D applies, use this worksheet to figure the tax on times 25 and 30 of Part IV. If the 25st Schedule D Tax Worksheet, upplies, use this worksheet to figure the tax on times 15 and 36 of the Schedule D Tax Worksheet. The 2001 Capital Gain Tax Worksheet above applies, use this worksheet to figure the fax on lines 4 and 12 of the 2001 Capital Gain Tax Worksheet.

 Figure the tax on the amount on Schedule J. line 2 for the applicable line of the worksheet or schedule listed above: Use the 2\*\*! Tax Rate Schedules on page 3-2. 2. is the amount on line I more than the amount shown below for your 2004 faling status?

. The 2001 Capital Gain Tax Work sheet on page J.3, or

The Schottle D you filed for 2001 (but use the 2001 Tax Rate Schodules on page J-2 urstead of the 2001 Tax Table when figuring the tax on Schedule D,

2002 Taxable Income Worksheet - Line 9

rá

ri

applicable fine

3. Subtract line 2 from line 1. Enter the result here and on Schedule I, line 8 (o) the

No. Divide the amount on line 1 by 3.0. of the worksheet or schedule listed above.

Head of household \$1,500.
 Yes, Enter \$50e, it single or married filing separately for 20-1.\$500.it.
 head of household. Sown if married filing jointly or qualifying widewice.

· Marred tiling jointly or qualifying widow(er) \$1.80%

· Suple or married filing separately \$900

Subtract line 4 from line 1. Enter the result as a negative amount on Schedule 1. fine 9.

23

his Form 1040, line 38, was a negative 2109), John adds her SS/2000 from Schol-ule D, line 18, and the SS/2000 carryover, He reduces the result by the SJ/200 loss on his Schedule D, line 17a, and entics SL/200 on lane 2 of the worksheer.

## 2002 Tax Rate Schedules-Line 12

	of the amount	SO	23,350	56,423	85,975	153,525		of the amount	\$0	10,000	37,450	96,700	156,600	020,708
		1116	27.6	300	150	38.6%	tead of		me	150	27.6	Sur.	350	29,85
(separately	Fater on Schrädig J. Line 12		3,202,50 +	12,132,75 ±	20,907.75 +	44,640,25 +	schedule 7 twe it your 2002 filing status was Head of household	Fater on Schrödule J. Birk. 12		\$ 1,1H10,1R3 -	5.117.90 +	21,115,00 +	39,085,00 +	01,742,50 +
Married filling separately	But not	\$6100	56,435	45 974	154,424		Pac if your 2002 bousehold	Bat pol	SILLING	1155 -1	96, "181	156,800	46-11-50	
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	of the smount over	0\$	050,00	67,700	171 171	307,050	T.	of the amount over	0.5	17,41130	1800 TON	112,850	171,950	080,710
- Ingle		201		E U	25.65	V8,6 'c	a Marrie		1074	150	0°	3017	16.1.	18,6 °c
schedule \   se it sont 2002 tiling tatus war single	Fater in Schidule J. Jane 2		1,807,50	14,025,000 A	\$0.6911.120 +	44,72.0,00 o	Schedule 1-1-12 if your 2002 filme tunis was Marriel filme Jonally or Qualifysing audowreel	Enter on wheeluk 3		\$1,200,00 +	6,405,181+	24.255.50 +	41,045,56 +	80,280,50 a
-1 or if your 201	Bu not	5.5	64 - 50	121,256	2002 81		flor jointy	But not	\$12.00	46,7 10	112.850	121,950	40-030	
Schedule 1	If Schedule J hine 11, ist Over	2. 8	134.65	AT Test	14.250	1967 _03	Schedule 1-1	line il. is oler	5.	12.00	26 70	112.45	1-1, 160	100,051

# 2002 Capital Gain Tax Worksheet - Line 12

Keep for Your Records

Use this workshoot out, if you emerge daying upon distributions drive by on line 13 of your 2002 Form 1040 for line 10 of your 2002 Form 1040Ay, and closeleed the bea, or that line and elected farm recome on Schedule 1 lines 9 and 10, does not include any nets, quital your

10.1 1. Amount from Schedule J line 14.
2. Amount from Schedule J line 14 to Forn 1640 hise 191
3. Amount from your 2022 bent 1644 his 14 to Forn 1640 hise 191
3. Byte the Tax on the mount on his 4 'se the 260. The Rate Schedules along 5 finer the conflet of 18 to Form the conflet of 18 to Form 18 to Enter the smaller of that 1 or line 2.

Enter the amount treat line.

Subtract here 1 of from 1 or 1 has 2.

Subtract here 1 of grafts, 20,

Multiply line 11 by 2748, 20,

Multiply line 14 by 2748, 20,

Figure be tax or her amount on her 1, Le thy 2002 Lax Rate Schedillers.

Figure the tax or here amount on his 1, Le thy 2002 Lax Rate Schedillers.

Figure the semaller of line 13 is one 14 here and on Schedillers. and you to fine 9 Einer the amount from time  $^4$ . Subtra 1 line 6 from time  $^4$  If zero of less, einer  $^{-0}$ . Multiply, time 7 by  $10^{6}$  (  $10^{6}$ 6 5 6 6 6 6 6 5 7 Y

\$5,000 capital loss deduction, and his \$2,000 standard deduction were not al-lowed in figuring the NOI. John had a \$22,300 loss on his 2002 Schedule F, the only other nein on his 2002 tax central. justed). He also had a \$7,000 capital loss carjover to 2003. John adds the \$3,000 from Schodile D, line IB, and the \$7,000 carjover. He subtacts from the result the \$7,000 carjover not subtacts from the result the \$7,000 loss on his Schedule D, line 17, and anter \$3,000 on line 2 of the workshear

John enters \$25,300 on line 4 and \$7,700 as a free area \$7,700 as a regarve anount on Schedule J, line 9 He enters \$6,000 on \$chedule J, line 10, and a negative \$1,700 on \$chedule J, line 10, and a negative \$1,700 on \$chedule J, line H If John eoters \$22,300 on line 3 of the worksheet, the 2002 NOI. Iron his 2002 Noi. mi 1045. Schodle A, line 27 of the \$33,000 negative 1stable income, the \$3,000 deduction for evenptions, the

2005, he will enter the negative \$1,700 amount on his 2005 Schedule J as his 2002 taxable income for income averaging purposes

If June 11 is zero or less, enter-0, on line 12 Otherwise, figure the tax on the amount on line 11 using

travable menine before subtracting exemptions shown on your 2007 from 14.04, from 14.04, from 14.04, from 14.04, from 14.04, from 24.04 from 14.04, fr The 2002 Capital Chin Tax Works. Sheet on peage 1.5, or or the Schedule D yan filed for 2002 that were Schedule D yan filed for 2002 play also Schedules on page 1.5 waxed of the 2002 Tax Bate when figuring the tax on Schedule D. Warsheel, lines 35 and 30 you on the Schedule D. Worksheel, lines 15 and 360

Line 3, 1f you had an NOI, for 2093, enter-the amount of Infat NOI, as figured on the 2093 born 1045, Saledules A, Jine 27, you filled with Form 1045 or Form 1040X. It you did not have an NOI for 2003, enter-the portion, if any, oil the NOI, conyovers and carrybacks to 20/3 that were not used in 2003, and were carried to years after 2003.

John enters -0- on hine 3 of the work.

2003 and da in the bear an NOI carryovar from 2010 and da in the sea m NOI carryovar from 2010 and da in the bear an NOI carryovar from 2011 and 2011 for 2010 to 52.100

was rethred to zero besance it dat not exceed his monified to sable income of 54.100 Modified taxable income of 54.100 Modified taxable income is figured by adding the kin Sci (100 on the capital loss deduction and the 54.100 on the 6 Modified without segant to tax be modified to a figured without regard to the NOID3 of \$5.100 on the 5 He carres \$6.000 on Noted to 1.000 on the 5 He carres \$6.000 on Schedule 1. Into 13 He arres \$6.500 on Schedule 1. Into 13 He arres \$6.500 on Schedule 1. Into 13 He arres \$6.500 on this set for 2005, be will enter \$2.950 on the 2005 Schedule 1. In the 2003 schedule 1.

If you used Schedule J to figure your tax for 12003 that is, you entered the amount from that Schedule J Into 2.2, as form 1040, line 41, or on Form 1040X1, enter on line 13 the smount from that Schedule J, Into 3.

Line 13

Example. John Farmungon did not use morente actering for 20(1), 20(2), nor 20(3). The taxable merouse before substitution starting exemptions on his 20x3. From 15(2), line 38, is a negative 51,000. The 521, or NOLLY, or the 30x3 Ferm 15(4), line 30x1, or the portion of the 20x2 VOI), but use recomming from 20x1 to becauted to 20x3 SQO 50x about the portion of the 20x2 VOI), has use recomming from 20x1 to becauted to 20x3 SQO 50x about to becauted to 20x3 SQO 50x shown on becure camplines of \$30x90 as blown on becure camplines of \$30x90 as blown on becure is lumited to zero John does not law an NOL for 20x3 Data substraint from the \$11,000 time substraint on becure \$11,000 time substraint on the camplious. The result is a negative \$34,050, John's 2003 taxable measure. If you did not use Schedule J to figure your ast of 2003, series up inte 13 he fax, able incente from your 2003 fax cutum (or use previously adjusted by the 1R%, an armetided return, etc.). But if that amount to zero or less, complete the worksheer below to figure the samount to center ou line 13 If you filed your 2003 tax return using Teleffle, earth the rashfle intends from your Teleffle. Tax Record If you did not file a tax return for 2003, use the amount you would have reported is your teacher uncount had you bear required to file a tax uncount, he sure to keep all your records for 2003 until at feast 3 years after April 15, 2005 (or the date you file your 2004 tax return, if shen), even if you did not file a tax return, if alon), even if you did not file a tax return, if alon), even if you did not file a tax return if alon), even if you did not file a tax return for 2003.

John had a \$3,009 net capital loss de-duction or Schedule D, line 181 which was also cattered on Form 1040, line 13a, a \$7,000 has on Schedule D, line 17a, and a \$5,000 ceptule hos carpover to 2044 (his 2003 ceptul hos carpover to 2044 was \$5,000, entud hos capitoser to 2044 was

Line 2. Any net capital loss deduction on your 2003 Schedule D, line 18, is not allowed for timene averaging purposes to the extent it did not reduce your capital loss could luppet if the

Instructions for 2003 Taxable

Income Worksheet

If fine 15 is zero or less, enter -0 -Otherwise, figure the tax on the line 15 using: Line 16

• The 2003 Tax Rate Schedules on page J.7.

The 2003 Qualified Dividends and Capital Gain Lax Workshort on page 3-8.

or

The Schodule D you filed for 2003
 thut use the 2007 Tax Ratus Schodules on page 17 norted of the 2003 Tax Table when figuring the tax on Schedule D, lines 50 and 52, or on the Schedule D Tax Work, sheet, lines, 48 and 50;

Keep for Your Records

above before completing this Complete this worksheet it your 2\*13 taxable income is zero or less. See the instructions

warksbeet.

经过过的

2003 Taxable Income Worksheet -- Line 13

Figure the taxable moone from your 2003 (as return for as previously adjusted) without himiting in to zero. If you had an NOL for 2003, do not include any NOL corresponds to zero backs to 2004. Butter to saless on your 2003 Scholler D. Line 18, add that loss cas a positive amount and your 2003 Scholler D. Line 18, add that loss cas a positive amount and your 2003 Scholler D. Line 18, and then the son that son the amount of the loss on your 2003 Scholler D. Line 13, and enter the result. If you had an NOL for 2003, earlied as senting an another income Otherwise, enter as a positive amount the partition, if any of the NOI carryovers and entrybacks to 2003 that were not used in 2003 and were carried to years after 2013.

Subtract line 4 from line 1. Enter the result as a negative amount on Schedule 1 line 13 Add lines 2 and 3

amended your return or the IRS made changes to it, enter the corrected amount.

Lines 18, 19, and 20
If you filed your 2001, 2002, or 2003 tax return using ToleFile ener your tax from your TeleFile Tax Record. If you

9-6

2003 Tax Rate Schedules-Line 16

	Lise of your 2	Schedule X - Use if your 2003 falling status was Single	cas Single			Married filling separately	separately		
H & british J		Ener on		of the	If Schedule J.	-	Frieron		of the
HDC 10 . W.	THE IN	Schooling 5.		arth unf	UIIC 13. to	But not	Schedule J.		amount
	tw.er	line to		2210	Over	Over	ano 16		010
\$0	STONE		201	0\$	20	\$7,000		10%	\$0
7,000	28.400	\$700.00 ÷	ige.	7.000	7,600	28,400	\$700.00 +	15%	7,000
28,400	NR, PUND	3,9111,011 +	254	28,406	24 400	57,425	3.940.00 4	25%	28,400
CAS, RING	174,5141	14,010.00 +	28.5	68,800	57,325	87,350	11,148,25 +	25 SE	57,325
46,500)	411,950	4.926.00 +	316	143,500	15 15 N	155,975	19,54K.25 +	33%	17.350
0567118		WIS1450 +	35%	056,017	155,975		42,194.50 +	15%	155,075
ute V-1	- Use of your filling Jointl	Schedute V-1 - Use 1f your 2003 films states was Married filing Jointly of Qualifying widowiers	was Mar	ried	Schedule 2.—1	Location 2003 household	Schedule 2.— 1 to 15 your 2003 filing stant was Head of household	Head of	
If Schedule J.		frager on		of the	If S. bedule 1.		Puter on		of the
life (2), to	PStit Ilest	Schedule J.		3menus	breefs, 15	But net	Schedule J.		smoons
-	1000	1112 Ath		DAM	1347)	0.00	nue lu		200
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14,000	\$6,800	\$1,400.00 +	26.5	14,(100)	10,600	38,050	\$1,000.00 +	150	10,000
56,800	114,650	7,820,00 +	6.00	56,N00	650,84	98,250	5,207,50 +	25%	38,050
059,41	174,700	22,282.50 +	120	114,650	08,230	159,100	20,257.50 +	28%	98,250
174,700	411.950	30,046.50 +	4.89	174,7481	159,160	111,950	* 05.245.75	33%	150,100
056/111		84_N9.00 +	35%	050,111.	0561114		H7,7 46,043 +	35%	311,950

Use this worksheet only if.		
Visit enforced (a) analytical characters and Even Lista Loss Ob and Many Carol and Many of the contraction of the contract	Property and the color of the	
destributions directly on your 2003 form 1040, line 134 on your 2003 Form 1040A. The 104 and elected the hos on that line and	and checked the hox on the	that lane and
<ul> <li>Your elected farm means on Schedule J, live 2, does not include any net capital pain</li> </ul>		
1. Amount from Schedule 3, line 15	نــ	
2. Enter the total of the annutris from your 2003 Form 1040, bress		
9h and 13a (or Form 1040A, lines 9b and 10a)		
4. Subtract line 3 from 2 If geto or less, enter 40.	4	
5. Enter the smaller of		
<ul> <li>The amount on line I above or</li> </ul>		
• \$56,800 of married fibra gounts we duably an widowiers for		
21503,	40	
\$28,400 if single or murred filing separately, or		
\$48,050 of head of household.		
6. Subrract line 4 from line 1 If zero or less, enter -0-	Ġ	
7. Subtract line 6 from line 5 If zero or less, enter -6- and go to line 13	7.	
8. Einer the total of the amounts from your 2003 Form 1040, lines		
Ob and 13b (or Form 1040A, times 9b and 10b)		
9. Enter the smaller of line 7 or 8	**	
	:	10.
	113.	
		12.
	13.	
	14.	
	155	
16. Enter the total of the amounts from your 2003 Form 1049, hues		
18. Subtract line 17 from line 16		
19. Enter the smaller of line 15 or line 18	19.	
		20.
	21.	
		12
23. Figure the tax on the amount on line 6. Use the 2003 fax Rate Schedules on page 1-7		2.5
		77
25. Figure the tax on the amount on line 1. Use the 2003 Tax Rate Schedules on page 1-7		27
26. Tax. Enter the smaller of line 24 or line 25 lien; and on Schedule 1, line 16		26.

7-6



# 2004 Instructions for Schedule SE (Form 1040)

# Self-Employment

# General Instructions

### What's New

For 2004, the maximum amount of self-amployment moonie subject to social security tax is \$87,900.

# Who Must File Schedule SE

 Your net earnings from self-employ-ment (see page NE-2) from other than church employee moome were \$400 or You must file Schedule SE 1f.

more, or

You had church employee moonne \$108.28 or more see Employees Churches and Church Organizations b

### Self-Employment (SE) Tax? Who Must Pay

### Self-Employed Persons

You must pay SE tax if you had not earnings of \$400 or more as a self-cuployed person if you are in business for you are a farmer, you are self-employed, or you are a farmer, you are self-employed.

of certain partnership income and your guaranteed payments. See Partnership Income or Loss on page SF-2. You must also pay SE tax on your share

### Employees of Churches and Church Organizations

If you had church employee income of SIMS yor more, you must pay. SE tux C burch employee momest pay. SE tux c evived as an employee (other than as a minimar or member of a religious vided,) of a church or qualified clutch-controlled or-gauration that has a certificate in effect electing an exemption from employer so chal scounty and Medicare taxes.

### Ministers and Members of Religious Orders

In most cases, you must pay \$E cas, oo sala-he and other moment for services you per-formed as a minister, a member of a religious order who has not taken a yow of poverty, or a Curstana Section or but if you filed Porm 34% and received but if you filed Porm 34% and received

Use Schedule NE (Form 1040) to figure the tax due on oot earnings from self-employment. The vocal Scenary Administration nees the information from Schedule SR to figure your benefits under the secal security program. This lax applies no matter how old you are and even if you are abendy getting social security or Medicare benefits.

Additional information. See Pub 553

Section reterences are to the Internal Revenue Code

IRS approval, you will be exempt from young SETs or on those need earnings if you had no other meones subject to SET exempt. Form 4361° on Form 1961, the ST forever, if you had other earnings of \$400 or more subject to \$5 tox, see hue A at the top of Long Schedule SE.



If you have ever filed Form 2031 to elect social security coverage on your earnings as a coverage on your earnings as a minister, you cannot revoke

If you must pay SE tax, unclude this in-come on either Short or Long Schedule SE, than 2. Bin do not report in on Long Sched-ule SE, line 5s; it is not considered church employee amoune. Also, include on line 2: that electron.

 The rental value of a home or an altowance for a home furnished to you (including payments for utilities), and The value of meals and lodging provided to you, your spouse, and your dependents for your employer's convenience

However, do not include on line 2:

Retirement benefits you received from a church plan after renrement, or

The rental value of a home or an al-lowance for a home furnished to you (m-cluding payments for utilities) after returnment

It you were a duly ordanied minister who was an employee of a chinch and you must pay SIF tax, the unrembused business exponses, that you meurinbused business exponses, that you meurind as a chainth employee are allowed only as an itemized deduction for uncome tax purposes. Substract the allow-the amount from your SIF earnings when figuring your SIE tax.

If you were a U.S. citzen or resident alone serving on winder the United States as a minister or mainber of achigious order and you must pay SE tax, you cannot reduce you not extinuite by the foreign housing exclusion or deduction.

See Pub, 517 for details.

# Members of Certain Religious

cial security uisurance because of your menthership in and belief in the teachings If you have conscientious objections to so-

Car No 24344P

of a religious sect recognized as being in existence at all times since becenher 31, 1950, and which has provided a reasonable level of timing for its dependent numbers, you are exempt from St, tax if you received IRS approval by filing from 40,29, in this case, do not file Schedule SR, Instead, enter exec, do not file Schedule SR. Instead, enter Exempt Form 40,29, on Form 10-40, "Exempt Form 4029" on Form 10 517 for details.

#### International Organizations U.S. Citizens Employed by Foreign Governments or

You must pay kE tax on mounte you earned as a U.S. critzen employed by a foreign geovernment (or, in certain cases, by a wholly owned instrumentality of a foreign government or an international organization under the literanational Organization and expendid organization and expensive organizations. Immunities Act) for services performed in the United States, Puerto Reco, Guam, American Sautosa, the Commonwealth of the Northern Wastana Islands (CWMI), or the Virgin Islands, Report moone from this employment on endirer Short or Long Schodule SE, hin 2. If you performed services cleavables are an outfloty set of a foreign rece cleavable as an outfloty set of a foreign gevernment or an international organiza-tion, those earnings are exempt from SE tax.

Joint Returns

# U.S. Citizens or Resident Aliens Living Outside the United States

lactude the total profits or losses from all businesses on Form 1040, as appropri-ate. Fater the combined SF tax on Form 1040, line 57.

Community Income

If you are a self-employed U.S. entzen or resident altoo living obsided the United States, in most cases you must pay SE tax. You cannot reduce your breign earnings from self-employment by your foreign earned memore exclusion.

Exception. The United States has social security generalisms with many countries to eluminate dual taxes inder two worst securing systems. Under these agreements, you titted generally pay social security and Viedenær taxes to only the country you twe

In most cases, if any of the movane from a business (mothing farming) is community morone, all of the mount from that business is SE earnings of the systase who carried on the business. It you and your systase carried on the business. It you and your systase are partners in a partnership you and your systase are partners in a partnership to come or I oss on this page.

The United States now has swell socurity agreements with the following councies: Australs, Austra, Belgum, Canada, Chile, Fulland, France, Germany, Greec, Ireland, Luly, Lucarbourg, the Netherlands. Norway, Portugal, South Korea, Spain, Sweden, Switzerland, and die

F (except memor not included in net earning from self-employment as explained on page SE-3). Enter on the doned his not included in the Schedule SE, line 3. "Community hrome Taxed to Spouse" and the amount of any net profit or (less) allocated to your spouse as community income. Combine that amount with the total of lines 1 and 2 and outer the result on line 3. the other spouse's Schedule C, C-F2, or Vivit the Social Security Administra-tion (SSA) website at www.socialsecurity. gov/international. United Kingdom Additional agreements are expected in the future. If you have questions about international social security • Call the SSA Office of International Programs at (410) 965-4538 or (410) 965-0377 (long-distance charges may ap-

If you are not the spouse who carried on the business and you had no wher moente subject to SE ax, enter "Ekempt Community become" on Evm 1040, line 57, do not file Schedule SE. However, if you had other earnings subject to SE it ax of \$200 or note, enter on the dotted line to the fall other earnings adopted to SE it ax of \$200 or Schedule SE, line 3. "Exampt Community convers," and the amount of net profit or (loss) from Schedule C. C.EZ, or F. allocated to you as community measure. If this natural is a not poils, subteast a from the total of hores I and 2, and enter the result on the 3. If the amount is a not poil, subteast a from the load of hore I and 2, and enter the result on the 3. If the amount is a fors, teek it as a positive amount, and it to the total of lines!

If your self-employment meronic is ever-empt from \$15 ext, you shoull get a state-ment from the appropriate agency of the foreign country verifying that your effecting country verifying that your else entry coverage in that evulpry. If the foreign country will not issue the state-ment, contact the SNA at the address shown above. Do not complete Stitledule SH. In-stead, artist in copy of the statement to Form 1040 and earle "Escript, see attached statement" on Form 1040, line \$7.

Write to Social Security Administra-tion, Office of International Programs, P.O. Box 1774). Baltimore, MD 21235-7741.



Community income included on Scheduleys C, C-E2, or F must be divided for income tax purposes on the basis of the exmunitity property laws.

If you had two or niore businesses, you not examings. From self-employment are the combused net earnings from all of you businesses. If you had a loss in one businesses, it reduces the income from another Figure the combined SE tax on one Schedule SE.

More Than One Business

### Fiscal Year Filers

If your tax year is a fiscal year, use the tax rate and earnings base that upply at the tinie the lical year hegins. Do not prorate the tax or earnings base for a liscal year that overlaps the date of a rate or earnings have

Show the mane of the spouse with SE in-oute on Schiedle ST. [Find spouses have SE internate, each must life a separate School be SL, drowerer, 10 one spouse qual-ifies to use Short Schedule SE, both can use the same form. One spouse should com-plete the from sud the other the basis

# Specific Instructions

Read the churt on page 1 of Schedule SE to see I you can make Section & Short Schedule SE, or if you must use Section B. Long Schedule SE. For either section, you need to know which to include as net enemps from salt-employment Read the following matherapies to see what in culide as net enemps and how to fill in enther Short or Long Schedule SE, lines I and 2. Enter all negative amounts in parenthe

#### What is included in Net Net Earnings From Self-Employment Earnings From

In most cases, not earnings include your not profit from a form or nonfarm husiness. If you were a partner in a partnership, see the following instructions.

If you are the spouse who carried on the business, you must include on Schedule SE, Jine 3, the act profit or (loss) reported

cach spouse.

Self-Employment?

If you and your spouse had continuing means a fit as sparate returns, attach Schedule St. to the return of the spouse with the SE meeting Also, already Schedules), C. C. EZ, or F to the return of

SE-2

# Partnership Income or Loss

It you were a general or lumined partner in a whetherer applies, the amount of ince £arr, whetherer applies, the amount of ince £arr, whetherer applies, the amount of ince £arr, ince £arr, for £ar

If a purtner dued and the partnership continued, include in 185 income the deceased's distributive share of the partnership's ordinasy income or loss tillusing this each of the month in which he or she doel See section 1407(1).

If you were married and both you and your spouse were promers to a particularly, each of you must pay Si tax on your own dure of the particularly interior Each of you must fite a Schedule SE and report the particularly menum each to so to Schedule E. (form 1040), Part II. for income tax purposes.

SE income belongs to the person who is the member of the partnership and cannot be treated as SE income by the normenther spouse even in community property states.

### Share Farming

You are considered self-employed if you produced roys or livestick on someone else's land for a share of the crys, with two streck produced (or a share of the proceeds from It has applies even if you paid another person tan agent) in do the archal work or management for you Report yeur net earnings for income tax purposes on Schedule F Horn 1040) and for SF tax purposes on Schedule SE, See Pub, 225 for details.

#### Other Income and Losses Included in Net Earnings From Self-Employment

I Rearfol uncome from a farm if, as land-bord, you materially participated in the Pro-duction or management of this production of tam products on this about a factorial is farm earnings. To determine shelter you muterially participated in tam manage-ment or production, do not consider the ac-tivities of any gent who acted to you. The material participation less are explained in pub. 22s.

2. Cash or a payment-in-kind from the Departurent of Agrendiner for particularing in a haid diversion program.

3. Payments for the use of rooms or of order space when you also provided substantial service. Examples are brief rooms, boarding houses, tourist caribs or

and ctorhomes, parking lots, warehouses, ago garages.

4. Income from the retail sale of news-papers and ungerzines if you were age 18 or older and kept the profits.

5. Amounts received by current or for-mer self-employed mourance agents and salespeasons that are

a Pard after returning but figured as a porcentage of commissions received from the paying company before returnment.

B. Rauwal commissions, or c. Deferred commissions paid after re-

Howover, corran termination payments re-ceived by tornier mourance salespersons are not included in not extrange, from sell-emphyment (as coplaned in lient) ander facious and Losses Not Included in Net Examps I'mn Self-Employment on this page. e. Deferred commissions paid after re-turement for sales mide before temement

P. Income of certain crow members of fishing voxacle with crews of normally fewer than 10 people See Pub. 595 for de-fails.

These as a state or local government compleyee if you were paid only on a fee base and the job was not covered under a federal-state social sociative coverage.

generation of the properties of any frade or husmosy, such as interest on unites or accounts receivable.

9. Fees and offine population exceeding you for services as a director of a component.

10. Recapture aurouns unide sections by and 20th that you miched in grows meeting because the hostiness use of the property dropped to 50% or less. Do not include auround to property Asset from 479%. It less you received as a professional fiduciary. This may also apply to tees paid fiduciary if the tees tellule to active bratterpation in the operation of the essue? Bosiness, or the management activities were a long perror famon permet all fiduciary from or feeded property by an options or related property by an options or commodities dealer in the normal course of dealing in or trading section 1286 con-

### Income and Losses Not Included in Net Earnings From Self-Employment

I Salaries, fees, etc. subject to social security or Medicare by that you accerted for performing services, as an employee, in cluding services performed as a public office (except as a tee busis government employee as explained in item 7 under Other Invente and 1 occus included in Net

Lannings From Self-Finplovment) of as an employee of employee representative employee or employee represent under the rational retriench system

2. Peas received for services regionined as a usuary polibile. If you had not other meconic subject to SE as, enter Exemple's bany on brown 1040, line 57. However, it says had other entitings of \$4500 or more subject to SE as, onter Fescape's other subject to SE as, onter Fescape's other subject to SE as, onter Fescape's other subject to SE as not supplier from Schedule C et Schedule C et Schedule C et Schedule et SE in the SE in the subject of the sub

Income you received as a retired parter under a writing particular with provides for Infoling periodic retirement payments if you had no other interest in the participality and did not perform services for it during file year.

4 Income than real estate retails if you did for received the recome to trade or husiness as a red estate deoled Report this meanie on Schedule II.

5 Housen from Tam remarks (mediang entitle participate of the second of the second of the second of the you did not management of the production or management of the production on of ann products on the and See Pub.

235 For details.

236 For details, the second of the processor of bearts, notes, etc., if you did not receive the income in the course of your receive the income in the course of your versation of the processor of the proces

a. The sale or exchange of a capital as-7 Gam or loss from

h. The stale, exchange, involuntary con-sersou, or other disposition of property un-less the property is stock in trade or other property that would be includible in moven-ty, withold financially for stale to environes in the ordinary course of the historiest, or certain hansactions in tumbar, eval.

or domestic from one 8. Net operating besees from other years 9. Termotector payurates you received as a former instrumer safecperson it all of the following conditions are met.

a The payment was received from an instrance company because of services you performed as an insurance salesperson for the company.

b. The payment was received after ter-nulmation of your agreement to perform acrives for the company e. You did not perform any services for the company after termination, and before the cird of the year in which you received the payment.

d. You entered into a covenant not to compete against the company for at least a 1-year period beginning on the date of ter-

SE-3

o. The amount of the payment depended purmetly or positives well by ver credited to your account draing the last year of the agreement, or the extent to which those potentials are treat from in force for some period after termination, or both

1. The amount of the payment did not depend to any extens to high of severe or overall extungs from service, performed for the company regardless of whether eligibility for the payment depended on length of service.

# Statutory Employee Income

If you were required to cheek the box on Schedule C to CF2/L Int 1. Because you were a variation employee, do not unclude the net profit or tless from that Schedule C, the A1 for the net profit from Schedule SE, the A1 for the net profit from Schedule SE, the 2. But if you like Jong Schedule SE, he sure to include stantiery employee. We can see the netide stantiery employee. We so the Schedule SE he sure to include stantiery employee.

### Optional Methods

# How Can the Optional Methods Help You?

Social security coverage. The optional methods may give you credit toward your world security coverage even though you have a loss or a small amount of income from self-employment.

Earnel incone credit (Elt\*). Using the op-ional methods us, quality you to claim the ElC or give you a larger credit if your on example from self-employment (decr. trace) willow tusing the epiroral included are less than \$1,00. Figure the ElC with and without using the epiroral includes to see if the optional includes will beautifying

Adultional child tax credit. Using the op-reach anchoks may distilly you to claim the additional child tax credit or give you a larger credit if your rie carnings from self-employment (determined without to me the opproximal methods) are less than \$1,600 Figure, the additional child rax credit with and estition to my pre-mished to see it the opinimal inchads will beautify you.

Child and dependent care credit. The op-noral methods may help you quadity for this credit or give you a large credit if your and earnings from self-enployment deber-niured without using the optional methods and without using the optional methods and and without using the optional methods to see if the optional methods will be an optional methods to see if the optional methods will benefit you

Self-employed health insurance deduction. The optional methods of computing net earnings from self-employment may be used to figure your self-employed health insurance deduction.

your share of the gross menne after it is reduced by ill guaranteed by the partiterhip. If you were a innute by the partiterhip If you were a innute former, include only guaranteed payments for services you actually rendered to or on behalf of the partiterhip.

Using the optional methods may give you the Fenchis described on page SE-3, but they may also increase your SF tax

# Nonfarm Optional Method

You may use this method to figure your net exemple, from farm self-employment it your tross farm uncome was \$2,400 or less to your your not farm profits were less than \$1,733. Not farm profits is the total of the

Farm Optional Method

Schedule F (Form 1040), line 36, and
 Schedule K-1 (Form 1065), box 14, with code A (from farm partnerships).

There is no limit on how many years you can use this method

You may be able to use this method to fig-tive your net earmings from non-tarm self-carply) and also lives from the pol-tic were less than \$1,733 and also less than the were less than \$1,733 and also less than to were less than \$1,733 and also less than to were less than \$1,733 and also less than \$2,189% of your goos non-tarm meonic. Net nonform profits to the total of the amounts from:

Schedule C (Form 1040), line 33,
Schedule C (Even 1040), line 3,
Schedule K-I (Form 1045), box 14,
with code A (from other than farm parmerships), and
Schedule K-I (Form 1065-B),
box 9

To use this method, you also must be regularly solf-employed. You must this required ment of your actual net earnings from self-exployment were \$400 or nume in 2 of the 3 years preceding the year you wee the noulamn unethed. The net earnings of \$400 or nume outled frain or none; could be from eithed rains or none; farm earnings we held. The net earnings in folde your flowfurthire where of partnership income or loss subject to \$E1 as Use of the nonfarm optional method from nonfarm optional method from nonfarm optional method from nonfarm optional method from nonfarm Under this method, you report on Part I, Imo 15, vioceliteds of your gross Janu increme, up to \$1,600, as your net earnings. This method can increase or decrease you net earnings from farm self-employment event of the famming broangs and a loss.

You can change the method after you file your return. That is, you can change from the regular to the optional method or from the optional to the regular inclined. To do this, file Form 1049X.

For a farm partnership, figure your share of gross income based on the partnership agreement. With guaranteed payments, your share of the partnership's gross in come as your guaranteed payments plus come as your guaranteed payments plus.

self-employment is funited to 5 years. The 5 years than 5 years do not have to be consecutive.

Under this method, you report on Part II, bute 17, word-finds of your gress non-farm mecone, up to 81,600, as your net earnings. But you cannot report less than your settlast not earnings from nonfarm self-employment

You can change the method after you take you return. That is, you can change from the regular to the optional method or from the optional to the regular method. To do so, file bown 1940X.

Figure your share of pross income from a nonfami partnership in the same manner as a fami partnership. Soe Fam Optional Method on this page for details

#### Using Both Optional Methods

If you can use both methods, you can report hes than your tools a fertul and earnings from four and nonlarm self-employment, but you cannot report less than your actual net earnings from nonlarm self-employment alone. If you use both methods to figure net earnings, you cannot report more than \$1.600 of net cartungs from self-employ-

TIP Evelopes without month pouts, will be received by the pout of first popular many need additional popular of the popular many many than from popular or to oversted (for sample, it is over the duck, Alse, include your complete return andress

**B**E

If an envelope addressed to "faternal Revenue Service Center canne with the lookale, please use at If you do not have one or if you moved during the year, mail your return to the faternal Revenue Service Center shown that applies to you

Where Do You File?

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nents. 20
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 57. Cat No. 11327A Form 1040A (2004) Cardian Paid preparer's property.

Seller-financed mortgages, If you sold your home or other property as a personnal residence, list finst any inferest the buyer paid you on a mortgage or other form of seller financing. Be sure to show the buyer's name, address, and social security number (SSN). You must also let the house know your SSN, If you do not show the buyer's name, address, and SSN, of let the buyer know, your SSN, you may have to pay a \$50 penalty. You received interest from a seller-tinanced mortgage and the buyer used the property as a personal residence (fill in Part I). You are claiming the evolusion of interest from series EE
 You coercied goods several and 1999 (fill in Part I).
 You received interest as a ronnince or a Form 1/49-1XT for tax-except interest (fill in Part I). If you need more space to list your interist or ordinary dividends, attach separate statements that are the same size as Schedule I. Use the same format is three I and S. Biti show your totals on Schedule I. Be sure to put your name and social security manker on the statements and attach them at the total on Ins. 1. Do this even if you later distributed some or all of this incurrent to other. Critier wan last entry on The Lip put a subtotal of all interest listed on line 1. Below this subtotal, enter "Namnee Dakribution" and show this tracks you received as a nominer. Subtract this amount from the subtotal and enter the result on the abbotal and enter the result on the 2. Report on line 1 all or your taxable interest Interest should be slitten in your Fernis 1092-1017, Forms 1092-0117, or substitute statements Inclinde interest from series FEE and 1 U.S. savungs bends. List cach payer's name and show the unrount. interest you received as a nontinee (that is, in your name, but the interest actually belongs to someone else), report the Nominees, If you received a Form 1099-INT that meludos • You liad over \$1,500 of taxable interest (fill in Part 1) You had over \$1,500 of ordulary dividends or you received ordinary dividends as a nonlinee (fill in Part II). Use Schedule 1 if any of the following apply Purpose of Schedule end of your remen. Interest TIP Line 1 Part OMB No 1545-0085 Your accial security number Schedule 1 (Form 1040A) 2004 Amount Amount Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form. Note, if you received a Form 1099-DIV or substitute statement from a brokerage firm, enter the firm's name and the ordinary dividends shown on that form. List name of payer II any interest is from a seller-finenced mortgage and the buyer used the property as a personal rasidence, see back of schedule and list this interest first. Also, show that buyer's social Subtract line 3 from line 2. Enter the result here and on Form 1040A, 6 Add the amounts on line 5 Enter the total here and on Form 1040A, Excludable interest on senes EE and LU.S. savings bonds issued after 1989. Attach Form 8815. Cat No 12075R 2004 Interest and Ordinary Dividends For Paperwork Reduction Act Notice, see Form 1040A listnictions security number and address. Add the amounts on line 1 for Form 1040A Filers List name of paver. 2 2 Schedule 1 (Form 1040A) (See back of schedule and the instructions for Form 1040A, line 8a) (See back of schedule and the instructions for Farm 1640A, line 9a.) Ordinary dividends Part II Interest Part I

Page 2

If you received tiderest as a nominee, you must give the actual owner a Form 1099-INT

with the IRS For more details, see the General Instructions for Forms 1090-1098, 5498, and W-2G and Instructions for Forms 1096-108. unless the owner is your spouse. You must also file a Farm 1090-INT

Tax-exempt interest. If you received a form high-INT for assecting thirtees; follow the fulls earlier under Nomenres to see how to report the interest in Schedule 1. But identify the amount to be subtracted as "Tax-Fixengi Interest." Became to also include this tax-exempt interest. Became to also include this tax-exempt interest. Became to also include this tax-exempt interest on Form Lista, Inc. 8b.

#### Line 3

Did you cash series El5 or 1 U.S. savings bonds in 2004 that were issued after 1989. If you did and you paul qualified biglier education expresses in 2004 for 40 or youself, you spouse, or your dependents, you may be able to exclude part or all of the interest on those bonds. See Form 8815 for details of the interest on those bonds.

#### Ordinary Dividends Part II

Line 5

Report on line 5 all of your ordinary dividends. Ordinary dividends should be shown in box La of your Fornis 1999-DIV or substitute statements. List each payer's name and show the automat

Nominees. If you received a Form 1099-DIV that includes ordinary dividently give treateds as a natimize (that is, in your name, but the ordinary dividends actually belong to someone else), report the total on line 5. Do thus even if you last entributed some or all of this income to oldness thier your last entry on line 5, put a subtotal of all ordinary dividends listed on line 5, put a subtotal of all ordinary dividends you reverved as a nominee. Subtract this amount from the subvotal and enter the result on his 6.



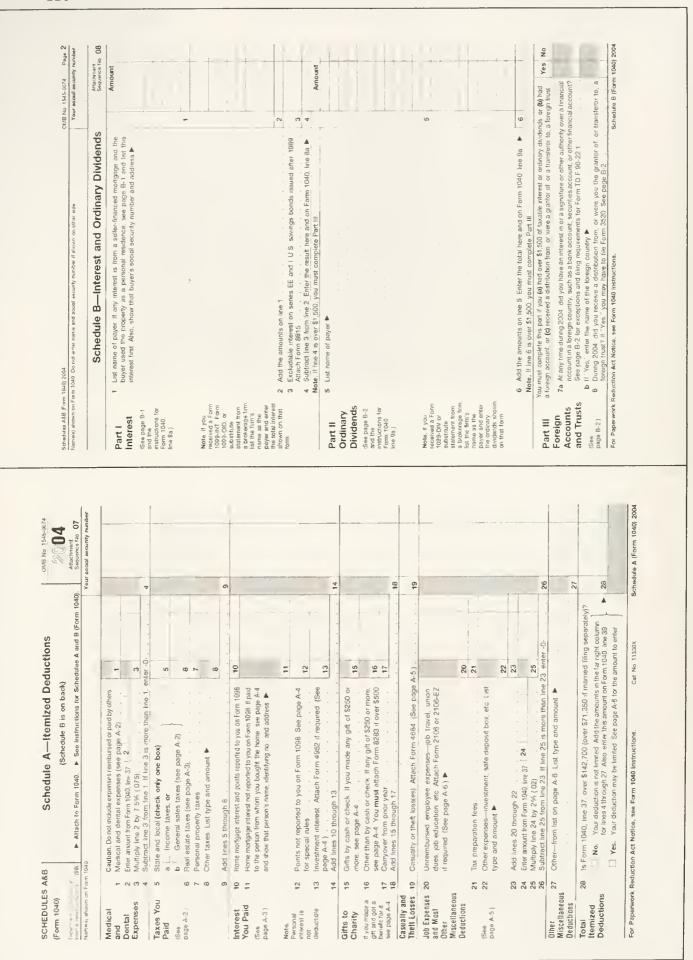
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(c) desired exponses   (c) desired exponse   (c) desired exponses	(a) Quality of protection	Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions,	In partial filing jointly, enter your spouse's
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26 Enter the smaller of tine 24 or 25. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–11	26 Enter the smaller of time 24 or 25. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–11  10 11		Complete line 2 on the front of this schedule. <b>Do not</b> include in column (5) any benefits snown on line 20 above. Then, add the column (c) and enter the total here.
× 8 0	X 00 00 00 00 00 00 00 00 00 00 00 00 00		Enter the smaller of tine 24 or 25. Also, enter this amount on line 3 on the front of this schedule and complete lines 4-11
	0	8	Schedde 2

Part III	Schedule 3 (Form 1040A)	lit for the Ek	2004	orm 1040A) 2004	Page 2. Tabout devotion lim Does liv.
Figure 1	mes) ahown on For	You may be able to take 1  You were age 65 or old:  You were age 65 or old:  But you must also meet o	ris credit and reduce your tax if by the end of 2004:  or • You were under age 65, you retired on permanent and total disability, and you received taxable disability, income.  the rests. See the separate instructions for Schedule 3.	your 1	## No Enter the amount from line 10.    Part I]:
Single.  1 You were 0.5 or older and total disability.  2 One spouse was 65 or older and the other spouse of the standard disability.  3 Each spouse severe under 65 and you retired on permanent and total disability.  4 Each spouse was 65 or older and the other spouse was 65 or older and or retired on permanent and total disability.  An	art	If your filing status is:			ox xo, ada xo,uvo to tre taxanie disability income ot me spouse no was under age 65. Filteria in a spouse in a spo
4 Both spouses were 65 or older the following persons annually persons annually concerns a your corner has your cheek by a statement for this disability and your libed a physician's statement for this disability and your libed a physician's statement for this disability and your libed a physician's statement for this disability and your libed a physician's statement for this disability and your libed a physician's statement for this disability for 1983 or an earlier year.  2 Del to your controved deabled conclude.  3 Both societies where for the disability for 1983 or an earlier year.  4 Both spouses were 65 or older and the chievrepouse was 65 or older and the chievrepouse was 100 or spouse was 65 or older and the chievrepouse was 100 or spouse was 65 or older and the chievrepouse was 100 or spouse was 65 or older and the chievrepouse was 100 or spouse was 65 or older and the chievrepouse was 100 or spouse was 65 or older and the chievrepouse was 100 or spouse was 65 or older and the chievrepouse was 100 or spouse was 65 or older and your proper and you	heck the ox for your ing status od age	Single, Head of household or Qualifying widow(er)	- 0		e e
S Both spouses were under 65, and both retired on permanent and total disability.  C One spouse was 65 or older and total disability.  C One spouse was 65 or older and you lived apart from your sparately  Separately  Separately  1 You field a physician's statement for this disability out were to a present of the disability. The disability of you lived apart from your substantial ganful activity not ont have to get another statement and substantial ganful activity not ont have to get another statement and substantial ganful activity not ont have to get another statement and substantial ganful activity in Sobd, check this box.  S per spouse were under 65, and both retired on permanent and disability. The substantial ganful activity in Sobd, check this box.  S per spouse were for or older and your physician signed  S pour spouse for all of 2004  S pour presence any of the spouse for all of 2004  S pour presence any of the spouse for all of 2004  S p			ω 4	o	
Consistent		Mamed filing	Both spouses were under 65, and both 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 was under 65 and not retired on permanent and total disability was under 65 and not retired on permanent and retail disability was under 65 or older and you lived apart from your spouse for all of 2004  8 You were under 65 you retired on permanent and separately your spouse for all of 2004  9 You were under 65 you retired on permanent and spouse for all of 2004  9 You were under 65 you retired on permanent and spouse for all of 2004  9 You were under 65 you retired on permanent and spouse for all of 2004  9 You were under 65 you retired on permanent and spouse for all of 2004  9 You were under 65 you retired on permanent and spouse for all of 2004  9 You were under 65 you retired on permanent and spouse for all of 2004  9 You were under 65 you retired on permanent and spouse for all of 2004  9 You were under 65 you retired on permanent and spouse for all of 2004  15 If you check (in Part II) and complete Part III on the back.  16 Subtain the 18 from line 18. If zero or less, step, you cannot take line 8 or your continued disabled condition, you were unable to engage in any substantial againtia activity in 2004, check this box.  17 You flied a physician's statement on this disabling for 1983 and your physician some and in your check this box, you do not have to get another statement on page 4 of the instructions You must keep the statement on page 4 of the instructions You must keep the statement on page 4 of the instructions You must keep the statement on page 4 of the instructions You must keep the statement on page 4 of the instructions You must keep the statement on page 4 of the instructions You must keep the statement on page 4 of the instructions You must keep the statement on page 4 of the instructions You must keep the statement on page 4 of the instructions You must keep the statement of the your physician complete the statement on the your physician complete the statement on the your physi		jointly	One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability 6		
8 You were 65 or older and you lived apart from  Married filing  9 You were under 65. you retured on permanent and separately  9 You were under 65. you retured on permanent and separately 9 You were under 65. you retured on permanent and separately 9 You were under 65. you retured on permanent and separately 9 You were under 65. you retured on permanent and separately 9 You were under 65. you retured on permanent and separately 9 You were under 65. you retured on permanent and separately 9 You were under 65. you retured on permanent and separately 9 You were under 65. you retured on permanent and 15 Subtact the 18 of 18 Yis (18 St. 18 St			7		lines 13a and 13b. (Even though these men terms are not taxable, they must be made to figure vour cedar). If you did not ve any of the types of nontaxable income
separately total disability, and you retried on permanent and separately total disability and you lived apart from your separately total disability and you lived apart from your separately total disability and you retried on permanent and separately approximately appr		117	œ		5, enter -U- on tine 13c. Form 1040A, line 22. t l):
Did you check    Did you check   Did you cannot take   Did you check   Did you cannot take   Did you cannot ta		Mamed filing separately	You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2004		\$7.500 \$10.000 \$5,600 ne 14. If zero or less.
1. 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a physician's statement for this disability for 1983 and your physician signed or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement and or form to form form form form form form form for		Did you check box 1, 3, 7, or 87	<b>† †</b>		or less, stop; you cannot take
2 Due to your continued disabled condition, you were unable to engage in any substantial ganful activity in 2004, check this box.  ■ If you checked this box, you do not have to get another statement for 2004.  ■ 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.	art II latement of	-	it's statement for this disability for 1983 or an earlier year, statement for tax years after 1983 and your physician signed sent, and		1
	ermanent nd total isability mplete this part ily if you checked iv 2 4 5 6	N	F. ment		Schedule 3 Form 1040A/ 2004

Form 1040EZ (2004)

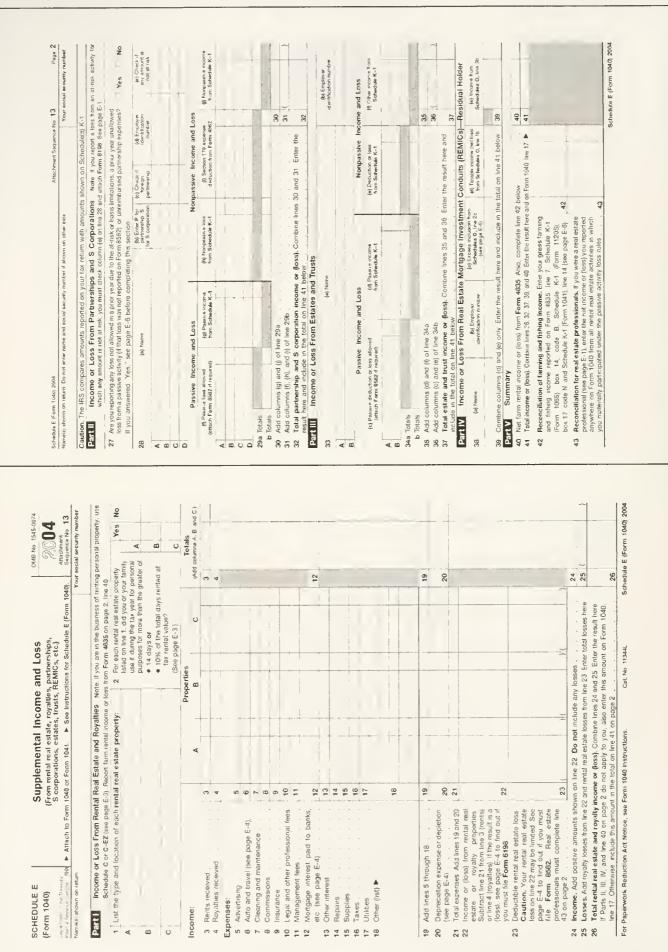
Use  • Your filing status is single or married filing jointly. If you are not stret about your filing status, this see page 14  • You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2004 if you were born on January 1. 1940, you are considered to be age 65 at the end of 2004 • You do not claim any dependents. For information on dependents, use TeleTax topic 354 itsee page 60.	<ul> <li>You do not claim any adjustments to income. For information on adjustments to income, use TeleTax topics 451-458 (see page 6).</li> <li>The only tax credit you can claim is the earned income credit. For information on credits, use TeleTax topics 601-608 and 610 (see page 6).</li> <li>You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployinent compensation, or Abska Permaeuri Fund dividends, and pour taxable interest was not over 31,500. But if you cancel ups, including allocated tips, that are not included in his 5 and box 7 of your form W-2, you may not be able to use from 10.4012 (see page 12). It you are planning to use from things of the form the form the same discussed of the planning of the form the</li></ul>	Filling in the manuscipal bonds, see the booklet before filling in the form Also, see the booklet is on manuscipal bonds, see the booklet before filling in the form Also, see the booklet if you received in from 1099-INT showing tederal means the form of it federal means that withheld from your unemployment compensation or Alska Permanent Fund dividends.  For the son how the memployment compensation or Alska Permanent Fund dividends.  For the son work onemnon your unemployer. You must also report all your dasable merest, including interest from branks, page 30 savings and loans, credit unions, etc., even if you do not get a Form 1099-INT  Worksheet Use this worksheet to frame the amount to enter on line 5 if someone can claim you (or your	10	E. Enter the smaller of line C or line D here This is your standard deduction  F. Exemption amount.  • If single, writer -0.  • If married filling jointly and  -both you and your spouse can be claimed as dependents, enter -0.  —both you and be claimed as a dependent, enter 33,100  C. Add horse E. and E. Finer the total bree and lone for the troot	If you checked "Win" on line 5 because no one can claim you to your spouse if married filling jointly) as a dependent, enter of line 5 the amount shown below that applies to you (53,100).  • Single, enter 57,950. This is the total of your standard deduction (54,850) and your exemption (53,100).  • Married filing jointly, enter \$15,900. This is the total of your standard deduction (59,700), your
Count Filers With No Dependents   Count Filers With No Dependents   Count social security number	Note, Clecking Yee will not clouge your tax or reduce your reland.  Da you, or you spress it a posit return, want \$5 to go to that fund?  Wages, scharies, and tips. This should be shown in bey 1 of your Fernas) W.2  Landbe interest. If the total is over \$1,500, you cannot use bean 1040by  Canable interest. If the total is over \$1,500, you cannot use bean 1040by  Weep tage 1.3  A Millines 1, 2, and 3. Thas is your adjusted gives income.	Twen faire amenan from the standard of the area of the standard of the standar	And the 2-year and 3 Three are your total payments.  10 Tass, Use the amount on the 6 shows to find your tax in the tax table on pages.  124 32 of the basaket. Then, enter the tax from the table on this line.  124 32 of the basaket. Then, enter the tax from the table on this line.  125 32 of the basaket. Then, enter the tax from the table on this line.  126 4 and the basaket. Then, enter the tax from the tax from the table of tax table.  127 Account number.  128 4 Account number.  129 129 129 129 129 129 129 129 129 129	12. If June 10 is Jarger than time 9, subtract line 9 from time 10. This is the amount you over For details on lines to pay, exc gage 19.  The amount you would be also be a feet of cause the return with the IRS; (see page 19)? In Yes. Complete the following TNO Designess and you would be also be a feet of cause the accordance of the page 19.  The control of the	0



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Schoolde C.E.Z. from 1049 2004	Instructions  Variety of Schooling C & Variety of Schooling C & Variety of Schooling C & Variety C & V	uss screeding VEZ instead of screeding VI if you operated a business of practiced a profession is a sissip and you have met all the requirements listed in Schedule C-EZ, Part I.	Line B Enter the six-digit code that identifies your principal source of income reported on line 1. Give the general field or activity and the type of product or service.  Line B Enter the six-digit code that identifies your principal business or professional activity. See pages C-7 through C-9 of the list of codes.	Line U You and an employer identification number (EIN) only if you had a qualified retirement plan or were required to file You are an employment, excise, estate, trust, or alcohol, tobacco, and firearms tax return. If you need an EIN, see the Instructions for Form SS-4. If you do not heve an EIN, leave line D blank. Do not enter your SSN.	Enler your business address. Show a street address instead of a box number, include the suite or room number, if any.  Line 1	Enter gross receipts from your trade or business. Include amounts you received in your trade or business that were properly shown on Forms 1099 MISC. If the total amounts that were reported in box 7 of Forms 1099-MISC are more than the fold you are reporting on line 1, attach a statement explaning the difference. You must show all	iterits or taxable income acutainy or constructively received during the year (in cash, property, or services) income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.  Line 2	Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and	professional services, office expense, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, the advisable percendage of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V. on pages C-3 through C-7. If you wish, you can use the optional worksheel below to record your expenses.  If you claim car or truck expenses, be sure to complete Schedule C-EZ, Part III.	Optional Worksheet for Line 2 (keep a copy for your records)		Enter nondeductible amount included on line a (see the instructions for schools). On one 24h and 24h on none 0.5s.	Subtract line b from line a		0		i Total. Add lines e through L. Enter here and on line 2	Schedule C-EZ (Form 1040) 2004
Net Profit From Business (Sole Propietorship)  Partnerships, John ventures, etc., must file Form 1085 or 1095-B.	Natural devices bares Attach to Form 1040 or 1041. P. See Instructions on back. Social security number (SN)	Part   General Information	Had business expenses of \$5,000 or less     Use the cash method of accounting     Did not have an invertory at any	And You:	A Principal business or profession, including product or service		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-3 and check here	2 Total expenses (see instructions). If more than \$5,000 you must use Schedule C	net pour, abused, line z stoot little 11 littless status for your must use Schedule C. Form 1040, little 12, and also on Schedule St., line 2. (Statutory employees do not no amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)	Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.	<ul> <li>When did you place your vehicle in service for business purposes? (month, day year)</li> <li>I. I.</li>     &lt;</ul>	6 Do you (or your spouse) have another vehicle available for personal use?	7 Was your vehicle available for personal use during off-duty hours?	8a Do you have evidence to support your deduction?	b If Yes, "is the evidence winten?  For Paperwork Reduction Act Notice, see Form 1040 Instructions.  Cart No. 14374D  Schedule C-EZ (Form 1040) 2004	

Attach to Form 1040.     See Instructions for Schedule D (Form 1040).	2004. Schedus D Form 1040) 2004
(VP) P Use Schoulds D-1 to list admittens fransactions for lines 1 and 8.	Sequence No. 12 Part III Summary
Short-Term Capital Gains and Losses—Assets Hold One Year or Less	18 Combine lines 7 and 15 and enter the result if line 18 is a loss, skip lines 17 through 20 and go to line 21 if a gain, enter the gain on Form 10d0, line 13, and then go to line 17 below 17 Are lines 15 and 16 bath gains?  17 Are lines 16 and 16 bath gains?  No. Skip lines 18 through 21, and go to line 22
	18 Enter the amount, if any, from tine 7 of the 28% Rate Gain Worksheet on page D-7 of the nstructions.  19 Enter the instructions in any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-6 of the instructions
Enter your short-term totals, if any, from Schedule D-1, 1  1 Total short-term sales price amounts. Add lines 1 and 2 in 2  1 Short-term gain from Form 8252 and short-term gain or (loss) from Forms 4684 6781 and 8824  2 Net short-term gain or (loss) from partnerships S corporations, estates, and frusts from Schedules) K-1 and short-term capital loss carryover Enter the amount if any, from line 8 of your Capital Loss Carryover Worksheet on page D-8 of the instructors  7 Net short-term capital gain or (loss), Combine lines 1 through 6 in column (f).	20 Are lines 18 and 19 both zero or blank?    Yes. Complete Porn 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the instructions for Form 1040. Do not complete lines 21 and 32 below.    No. Complete Form 1040 through line 42, and then complete the Schedule D Tax Worksheet on page D-9 of the instructions. Do not complete the Schedule D Tax Worksheet on page D-9 of the instructions. Do not complete the Schedule D Tax Worksheet.  21 If line 18 is a loss, enter here and on Form 1040, line 13, the smaller of  • The loss on line 16 or  • (\$3,000), or if mamed filing separately, (\$1.50) }
n One Year  (a) Cost or other base (b) of the explicitions	Note. When figuring which amount is smaller, treat both emounts es positive numbers  Subtext (in from (e) 22 Do you have qualified dividends on Form 1040 line 9b?  [] Yes, Complete Form 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worlscheet on page 34 of the Instructions for Form 1040  [] No. Complete the rest of Form 1040
	Scheddle D (Form 1040) 2004
Enter your long-term totals, if any from Schedule D-1, 9	
olar forg-term sales price amounts. Add lines 6 and 9 in 10 Column (d) Can from Form 4797, Part 1 long-term gain from Forms 2439 and 6252 and long-term gain or 11 Net long-term again or (less) from partnerships. S corporations, estates and trusts from Schedule(s) K-1	
y, from line 13 of your Capital Loss through 14 in column (i). Then go to	
For Paperwork Reduction Act Notice, see Form 1040 instructions.  Cat No 11338-1 Schedule D.	Schedule D (Form 1040) 2004



SCHEDULE EIC

(Form 1040A or 1040) leparting of of Ere frequency forces Successing

Mame(s) shown on return

**Earned Income Credit** 

1040 Complete and attach to Form 1040A or 1040 only if you have a qualifying child. Qualifying Child Information

OMB No 1645-0074 2004

four accial accurity number

Attachment Sequence No 43

Page 2

See the instructions for Form 1040A, lines 41a and 41h, or Form 1040, lines 65a and 65b, to make sure that (a) you can take the ELC and (b) you have a qualitying child Before you begin:

• 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 EIG. 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.

Child 2

Child 1

Qualifying Child Information

### To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, hines 41a and 41b, or Form 1040, times 65a and 65b. figured your earned income credit (EIC)

information about your qualifying child after you have The purpose of this schedule is to give the IRS

Purpose of Schedule

Schedule EK: (Form 1040A or 1040) 2004

ElC even though you are not eligible and it is determined that your error is due to reckless or intentional discigned of the LlC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the ElC, you will not be allowed to take the credit for faking the EIC when not eligible. If you take the 10 years. You may also have to pay penalnes

### Qualifying Child

A qualifying child is a child who is your . . .

Son, daughter, adupted child, stepchild, or a descendant of any of them for example, your grandchild) Bother, sister, stephrother, stepsister, or a descendant of any of them (for example, your necee or nephew), whom you cared for as you would your own child

Foster child (any child placed with you by an authorized placement agency whom you cared for as you would your own child;



was at the end of 2004 . . .

Under age 24 and a student Under age 19

Any age and permanently and totally disabled

AND

who ...

Lived with you in the United States for more than half of 2004. If the child did not live with you for the required. time, see Exception to "time lived with you" condition on hage 41 of the Form 1640A instructions or page 44 of the Form 1040 instructions

The child is not a qualifying child

The child is not a qualifying child

t ontinue

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~ Kes

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Parto line ? % %

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☐ Yes. Synd of on Yes.

a Was the child under age 24 at the end of 2004 and a student?

If the child was born before 1986

**b** Was the child permanently and totally disabled during any part of 2004?

Number of months child lived with you in the United States during 2004

ffor example, son, daughter, grandchild, nicce, rephew, foster child, etc.) Child's relationship to you

Year

The cluld must have an SSN as defined on page 42, of the Form (1940, instructions or progressive as or page 44 of the Form (1940 instructions onlies; the child was hom and elect in 2054. If your child was been and deed in 2054. If your child was been and deed in 2054 and the three and SSN, enter "Deed" on this line and attach a cept of the child's brilli certificiae.

Child's year of birth

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

Child's SSN

Child'e name

If the chald was married or meets the conditions to be a qualifying child of another person (other than your spouse if filting a joint return), special rules apply. For details, see page 42 of the Form 1040A instructions or page 44 of the Form 1040



Do you want part of the EIC added to your take-home pay in 2005? To see if you qualify, get Form W-5 from your employer, call the IRS at 1-900-TAX-FORM (1-800-829-3978), or go to WWW ITS GOV

	months more than 12 months.  Do not enter more than 12 months.	
	Do not enter more than 12	
<ul> <li>If the child lived with you for more than half of 2004 but less than 7 mouths, enter "7."</li> </ul>	<ul> <li>If the child was born or died in 2004 and your loone was the child's home for the entire time he or she was alive during 2004, enter "12."</li> </ul>	

Chalaced as your dependent on line on of Form 1040A or Form 1040, and (e) is a U.S. enzen or readent alten. For more diclads, see the instructions for time 42 of Form 1040A or time 67 of Form 1040 For Paperwork Reduction Act Notice, see Form 1040A or 1040 Instructions.

Cat No 1333985

Schedule EIC (Form 1040A or 1040) 2004

A hybrid from the control of the con	Page 2
Die amount 76 Die amount 80 Die amount 77 Die amount 76 Die amount 80 Die amount 80 Die amount 80 Die amount 77 Die amount 80 Die amount 80 Die amount 80 Die amount 80 Die amount 76 Die amount 80 Die amount 80 Die amount 80 Die amount 80 Die 80 Die 90 Di	Farm Incomp A-Acctual Mothod (348 page) F-6). Do not include sales of livestock held for draft, breading, sport, or dairy purposes; report these sales on Form 4797 and do not include this threstock on line 46 below.
O Employer ID number (EN), if any occupied Part II and line 1 of Part I.) ses; report these sales on Form 4797.  But amount 6b	ducts during the year
To first on passive losses   Yes   No complete Part II and III, and III and III and III to Part I.]   20   2002   3   2003   9   2003   9   2003   9   2003   9   2003   9   2003   9   2003   9   2003   9   2003   9   2003   9   2003   9   2003   9   2003   9   2003   9   2003   2	39a
	40a . J. 40b Tavatke amount 40b
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	e or fuel fax credit or refund
	ugh 44.
	products at beginning of
	L
	488
Care and brock expenses (see page F-4).  Chemicals Characterion expenses (see page F-5).  Chemicals Characterion expenses (see page F-5).  Characterion expenses (see page F-5).  Custom live (machine work).  15	products at and of year
12   26   Plant or lease (see page F.5)   12   26   Plant or lease (see page F.5)   13   26   Plant or lease (see page F.5)   25   Plant or lease (see page F.5)   26   Plant or lease (see page F.5)   27   Plant or lease (see page F.5)   28   Plant or lease (see page F.5)   29   Plant or lease (see page	jucts sold Subtract line 49 from line 48" 50
(See page F-4) 14 ment of capp. 28a capp. 28a capp. 28 capp. 27 ment of capp. 27 ment of capp. 27 ment of capp. 28 capp. 29 capp.	er the result here and on page 1. line 11.
Fart   Principal Agricultural Activity Codes   Custom base   File Schedule Cifem 1040 , Notice   Part   Principal Agricultural Activity Codes	price method of valuing inventory and the amount on line 49 is larger than the amount on on line 50. Add lines 45 and 50. Enter the total on line 51.
Depreciation and section 179  22 Repairs and inhamistration. 23 Repairs and inhamistration. 24 Seeds and plants purchased because the captures about the captures and inhamistration of the interest and inhamistration of the internal Profit From Business. Instead of Schedule F. EZ (Form 1040), Net and Schedule C-EZ (Form 1040), Net all and online 35  25 Storage and varehousing 30  26 Supplies purchased 31  27 Supplies purchased 33  28 Seeds and plants purchased 41  29 Supplies purchased 53  29 Supplies purchased 62  29 Supplies purchased 63  20 Supplies purchased 63  20 Supplies purchased 63  21 Traves and inham 32  22 Seed and plants purchased 64  23 Unities 31  24 Other appearace (specify) 34  25 Seed and plants purchased 64  26 Seed and plants purchased 74  27 Seed purchased 74  28 Seed and plants purchased 75  29 Supplies purchased 64  29 Supplies purchased 75  20 Supplies purchased 75  20 Supplies purchased 75  21 Inham 1000, Net and 100	des
expense deduction not claimed to a Seeds and plants purchased 28 Seeds and plants purchased 28 Seeds and plants purchased 29 Storage and vareinousing 20 Storage	From 111300 Fruit and tree nut farming
From the property of the prope	111400
The first of the f	dule F Ii 111900 Other crop farming
Feed puchased 18 32 Utilities 33 Valentary literating and minities 33 Valentary literating and minities 23 Valentary literating and minities 24 Other expenses (specify) 34 Other expenses (specify) 3	providing Animal Pro
Substitution of the interval of the inter	ement
Sasoline fuel and oil   21   24   24b   24b   24c	and 112120
Insurance other than health) 24 b 1940 These codes for the Pincipal Agricultural Activity classify farms britted than health) 25 c 34c by the type of activity they are engaged in to facilitate the administration of the first are are also codes are based on the North American Industry Classification System (MAICS) 25 c 34c Select one of the Internal Revenue Code These six-digit codes are based on the North American Industry Classification 34d Select one of the following codes and enter the six-digit six-digit and activity Classification 34d Select one of the following codes and enter the six-digit six-digit and activities are also codes and enter the six-digit six-digit and activities are also codes and enter the six-digit six-digit and activities are also codes and enter the six-digit six-digit and activities are also codes and enter the six-digi	
Advantage (part to banks etc.), 236 d 34d 34d 34d 34d 34d 34d 34d 34d 34d 3	farms
Other Spitem (NASS) on the North American Industry Cassincation Other Spitem (NASS) on the North American Industry Cassincation Other Spitem (NASS) of Spitem (	112510
Select one of the following codes and enter the six-digit	112900
number on page 1, line B	the six-digit Forestry and Logging (including forest nursenes 113000 Forestry and logging (including forest nursenes and enterpresent the six-distributions for the six-distri
Net farm profit or (loss). Subtract line 35 from line 11 il a profit enter on Form 1040, line 18, and also on	F-500-100-100
-6)	
of the control of th	Schedus F (Form 1040) 2004

ne of employer is security number 10    Interpolation of the properties of the prope	Schedule i) fram Hall, 2004 Part III Federal Unemployment (FUTA) Tax
F	Dd you pay unemployment contributions to only one state? (If you paid contributions to New York State   Yes No check You's   Ye's You's   Yes No check Yes No ch
13	Naxt: 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  Section A  Name of the state where you paid unemployment contributions ▶
	ent tax return •
	Total cash wages subject to FUTA fax (see page H-4).  FUTA tax, Multiply line 16 by 008 Enter the result here, skip Section B, and go to line 26.
Wes. Skip line C and go to line 5	Section B Complete all columns below that apply (if you need more space, see page H-4):
Did you pay <b>total</b> cash weges of \$1,000 or more in <b>any</b> calender <b>quarter</b> of 2003 or 2004 to all household employees? of the professional cash wages paid in 2003 or 2004 to your spouse, your child under ege 21, or your parent.)	State repo
No. Stop. Do not file this schedule  ☐ Yes. Skip lines 1-9 and go to line 10 on the back (Calendar year taxpayers having no household employees in 2004 do not have to complete this form for 2004.)	
Social Security, Medicare, and Income Taxes	Totals
20 Total cash wages subject to social security taxes (see page H-3) [1] [21	Add columns (h) and (i) of line 19
Social security taxes. Multiply line 1 by 12 4% (124),	Multiply line 21 by 5 2% ( 082)
Total cash wages subject to Medicare taxes (see page H-3)	Multiply line 21 by 54% (054)
Medicare taxes Multiply line 3 by 2 9% ( 029)	(New York State employers must use the worksheet in the separate instructions and check here)   25  FUTA tax. Subtract line 24 from line 22. Enter the result here and so to line 28.
5	Total Household Employment Taxes
Total social security, Medicare, and income taxes (add tines 2, 4, and 5)	Enter the amount from line 8
Advance earned income credit (EIC) payments, if eny	Add line 17 (or line 28) and line 28
Net taxes (subtract line 7 from line 6)	Yes. Stop. Enter the amount from line 27 above on Form 1040, line 61. Do not complete Part IV bloom complete Date 10. See some Hut for defails  No. You may how to complete Date 10. See some Hut for defails.
Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2003 or 2004 to household employees?  (Do not count cash wages peid in 2003 or 2004 to your spouse, your child under age 21, or your parent)	Address and Signature—Complete ration be and street or PO box if mail a not delivered by
No. Stop. Enter the amount from line 8 above on Form 1040, line 61 If you are not required to file Form 1040, see the	City, Iown or post office, state and ZIP code
Under Union 10 on the back comed	Under premities of partyr. I declare that have examined the schelder, including accompanying additionable and to the best of the treat compare. No part of any payment made to e state unemployment fund disminist as a credit was or a to be deducted from the payments to employed compare.
or Peperwork Reduction Act Notice, see Form 1040 Instructions. Cat No 12187X Schedule H (Form 1040) 2004	Enploye e algoritore
	Schedule H (Form 1049) 2004

	### 10   10   10   10   10   10   10   1		11; all others, enter the	13a	130	13c		21	ake the credit. Otherwise, 19	23	16 20 or line 23 here and 24 Schedule R (Form 1040) 2004
LII Figure Your Credit	10 If you checked (in Part I):  Box 1, 4, 4 or 7  Box 3, 5, or 6  Box 3, 5, or 6  Box 8 or 9  Did you check box 2, 4, 5, 6  or 9 in Part I):  S5,500  You must the second of the second	<ul> <li>11 If you checked (in Part I):</li> <li>Box 6, add \$5,000 to the taxable disability income of the spouse who was under age \$5. Enter the total.</li> <li>Box 2, 4, or 9, enter your taxable disability income.</li> </ul>	• Box 5, 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.		b Nontaxable veterans' pensions and Any other pension, annuty, or disability benefit that		15 If you checked (in Part I): Enter:  15 If you checked (in Part I): Enter:  Box 1 or 2		<ul> <li>18 Add lines 19c and 17</li> <li>19 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise go to line 20</li> <li>20 Multiply line 19 by 15% (15).</li> </ul>	<ul> <li>21 Enter the amount from Form 1040, line 45</li> <li>22 Add the amounts from Form 1040, lines 46 and 47, and enter the total</li> <li>23 Subtract line 22 from line 21</li> </ul>	24 Credit for the elderty or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 48
dule R (Form 1040). Sequence No 16	nanent and total d	Check only one box:	ermanent and total disability 2	a In In one spouse retired on	retired on permanent and total	er spouse was under 65 and 6	sart from your spouse for all of 8 nament and total disability, and lo 12004	on back.	you checked box 2, 4, 5, 6, or 9 above.)	n the statement, and in any substantial gainful activity	or 2004. stement on page R-4 You must
Attach to Form 1040.    See Instructions for Schedule R (Farm 1040).	You may be able to take this credit and reduce your tax if by the end of 2004.  • You were age 65 or older or • You were under age 65, you retired on permanent and you received taxable disability income.  But you must also meet other tests. See page R-1.	Tup In most cases, the IRS can figure the credit for you. See page R-1.  Part Check the Box for Your Filing Status and Age If your filing status is:  And by the end of 2004:		3 Both spouses were 65 or older 4 Both spouses were under 65, but only one spouse 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 2004. 9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2004.	Yes — Skip Part II and complete Part III on back  No — Complete Parts II and III.	Part II Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got	statement for tax years after 1963 and your physician signed line 5 on the statement, s Due to your continued disabled condition, you were unable to engage in any substantial in 2004, check this box	<ul> <li>If you checked this box, you do not have to get another statement for 2004.</li> <li>If you did not check this box, have your physician complete the statement on page keep the statement for your records.</li> </ul>
	You may be able to take  You were age 65 or old  But you must also meet or	Part Check the Bo	Single. Head of household, or Qualifying widow(er)						ent of	statement for tax years.  Due to your continued d in 2004, check this box	ked thy not che atemen

Page 2

Attachment Sequence No. 17 Social security number of person with self-employment income ▶

Schedule SE (Fam. 1047) 2004. Name of person with soft-employment income (as shown on Form 1040).

OMB No 1545-0074 Attachment Sequence No 17 2004 ► Attach to Form 1040 ► See Instructions for Schedule 8E (Form 1040), employment income (as shown or Form 1040). Social security number of re-Self-Employment Tax Name of person with sett-SCHEDULE SE (Form 1040)

Who Must File Schedule SE

You must file Schedule SE II

Social security number of person with self-employment Income •

You had net earnings from self-amployment 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 vou performed as a minister or a membor of a Nate. 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 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

Section B-Long Schedule SE Part 1 Self-Employment Tax Note. If your only income subject to self-employment tax is **church employee income**, skip lines if through 4b. Enter -0- on tine 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

If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4381, but you had \$400 or more of other net earnings from self-employment, there and continue with Part I. ▶

Net farm profit or (loss) from Schedute F, lino 36, and farm partnerships, Schedule K-1 (Form 1085), box 14, code A Note, Skip this line if you use the farm optional method (see page SE-4)

Net profit or (loss) from Schedule C line 31 Schedule C-EZ line 8, Schedule K-1 (Form 1065) box 14 code A (other than farming), and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders see page 8E-1 for amounts to report on this line 5 see page 8E-2 for other income to report. Note, Skip this line if you use the nonfarm optional method (see page 8E-4).

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. c Combine lines 4a and 4b If less than \$400, stop you do not owe sett-employment tax Exception. b if you elect one or both of the optional methods enter the total of lines 15 and 17 here. If less than \$400 and you had church employee income, enter -0- and continue.

45

5 8 g

Sa Enter your church employee income from Form W-2 See page SE-1 b Multiply line 5a by 92 35% ( 9235) If less than \$100 enter -0for definition of church employee inc

Was the total of your wages and the subject to social security or railcoad retrement tax plus your net samings from self-employment more than \$87,900?

You

Are you a minister, member of a religious order or Chineban Soerico prachtioner who received RS approval not tobe taxed on earrings from these sources. but you one self-eniployment tax on order earlings?

ŝ

Are you using one of the optional methods to figure your net earrings (see page SE-3)?

Did you receive church employee income reported on Farm W-2 of \$108.28 or more?

You May Les Short Schedule SE Below

Yee

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

write "Exempt-Form 4381" on Forn 1040, line 57

use either "optional method" in Part II of Long Schedule SE (see page SE-3)

religious order is not church employee income (see page SE-1)

Old You Receive Wages or Tipe in 2004?

Sa

Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.85% railroad retirement (ter. 1) tax for 2004 Total social security wages and tips (total of boxes 3 and 7 on Form(s) w-2) and railroad retroment (ther 1) componention il \$97 900 or more skip lines 8b through 10, and go to line 11 6 Net earnings from self-employment. Add lines 4c and 5b 7 Maximum amount of combined wages and self-employment 89

Subtract line 8c from line 7. If zero or less enter -0. here and on line 10 and go to line 11 b Unreported tips subsect to social security tax (from Form 4137 line 9) Multiply the smaller of line 6 or line 9 by 12 4% (124) c Add lines 6a and 8b

Yee

No Did you receive tips subject to excell security or Medicare tax that you did not report to your employe?

You Must Use Long Schedule SE on page 2

800

Multiply line 8 by 2 9% (029)
Self-employment 1ax, Add lines 10 and 11 Enter here and on Form 1040, line 57
Deduction for one-half of self-employment 1ax, Multiply line 12 by
50% (5) Enter the result here and on Form 1040, line 30 12 5

Optional Methods To Figure Net Earnings (see page SE-3) Part II Farm Optional Method. You may use this method only if (a) your gross farm income" was not more than \$2,400 or (b) your net farm profits' were less than \$1,733 Enter the smaller of two-thirds (%) of gross farm income (not less than zero) or \$1 600. Also Maximum income for optional methods include this amount on line 4b above

Nontarm Optional Method. You may use this method only if (a) your net nonfarm profits' were less than 151.038 and also less than 172 1695% of your gross nondram income\* and (b) you had net earnings from self-employment of all least \$400 in 2 of the pror 3 years. Caution. You may use this method no more than five times

Enter the **smaller** of two-thirds (%) of gross nonform income (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above. From Sch Filme 11, and Sch K-1 (Form 1055), box 14 code B Subtract line 15 from line 14 9

From Sch. C. line 7. Sch. C-EZ. line 1, Sch. K-1 (Form 1065), box 14. code C. and Sch. K-1 (Form 1065-B), box 9. From 8ch C, line 31, Sch C-EZ, line 3, Sch K-1 (Form 1065), box 14 Sch K-1 (Form 1065-8), box 9 From Sch F line 36 and Sch K-1 (Form 1085). box 14 code A Schedule SE (Form 1040) 2004

Net profit or (loss) from Schedule C line 31 Schedule C-EZ line 3. Schedule K-1 (Form 1065) box 14, code A (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 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14 code A

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

Net earnings from self-employment. Multiply line 3 by 92 35% (9239) If less than \$400 do not file this schedule, you do not owe self-employment tax.

Self-employment tax. If the amount on line 4 is Combine lines 1 and 2

S

for other income to report

 More than \$87,900, multiply line 4 by 2 9% ( 029) Then, add \$10,899 50 to the \$87,900 or less multiply line 4 by 15.3% (153) Enter the result here and on Form 1040, line 57.

Deduction for one-half of self-employment tax. Multiply line 5 by 50% (5) Enter the result here and on Form 1040, line 30 result Enter the total here and on Form 1040, line 57.

9

For Paperwork Reduction Act Notice, see Form 1040 Instructions

Cat No 11358Z

Schedule SE (Form 1040) 2004

Page 2	:le 2	miles	miles	N N N N N N N N N N N N N N N N N N N	e e e e e e e e e e e e e e e e e e e		action C					-	Form 2106 (2004)
	(b) Vehicle 2	1		C Yes C Yes C Yes C Yes C Yes Ste this sec	- 10		mpleting S	sicle 2				A STATE OF THE STA	Form 2
	(a) Vehicle 1	miles	miles miles	miles	- <del>1</del>		and are co	(b) Vehicle 2			2		
	(a) Ve	7 - 4	-	out whether			e vehicle	1					
	if you	11 12	14 14 15 16	17 1367			owned th	and the second second	gillaces decity of the second		distribution of the second		
	ns section			at from time 12, to personal duty hours?			only if you	(a) Vehicle 1					
i	Saction A—General Information (You must complete this section if you reclaiming vehicle expenses.)	100		17   Chher miles Add lines 13 and 16 and subtract the total from line 12   17   miles   miles   miles			27 Multiply line 26 by the 27 percentage on line 1.27 2.88 Depreciation (see institutions). 28 Add lines 27 and 28 Enter total 29 the and on line 1.29 Section D-Depreciation of Vehicles (Use this section only if you owned the value) section C	(e)	25				
	You must o	Enter the date the vehicle was placed in service Total miles the vehicle was driven during 2004.	Business miles included on line 12 Percent of business use Divide line 13 by line 12 Average daily roundtrip community distance. Commuting miles included but line 12	and subtractive rehicle sonal use d your deduction (See the	23 24a 24b	28	27 28 29 Cles (Use t	-	33 30	35	8 48	37 36	8
60	ormation (	ticle was pla	Business miles included on line 12. Percent of business use Dwide line 13 by lin Average daily roundtrip commuting distance. Commuting miles included un line 12.	s 13 and 16 sel heve and lable for per sto support ce written? illeage Ra	vehicle ructions)	provided 100% of included fructions)	by the uctions) . Enter total on of Vehi		asis (see	imed the	ations) ercentage ans)	explained by the	s amount
yohiolo Esponsos	Section A—General Informatic are claiming vehicle expenses.)	late the veh	niles includ business u ally roundth	117 Other miles Add lines 13 and 18 Was you for yours pouse) have a 20 by our yours specified have a 3 by our five evidence to support 11 "Yes" is the evidence written Section B—Standard Mileage R Section C. 3 Multiply line 13 by 37 55 (373) 22 Multiply line 13 by 37 55 (373) 22 Evithin C—Actual Expenses	Gasoline, oil. repairs, vehicle insurance etc. historie etc. hiduson amount (see instructions).	Subriact mis 24a norm me 24a cae vehicle (applies only if 100% of annual lease value was included on Form W2 - see instructions) Add lines 23, 24c, and 25	Multiply line 26 by the porcentage on line 14 Add presentation (see instructions). Add lines 27 and 28 Enter total fixes and on line 1. Iton D—Depreciation of Verton D—Depreciation of Verton D—Depreciation of Verton page 25		Enter cost or other basis (see instructions) Enter section 179 deduction and special allowance (see instructions)	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance).	percentage (see instructions) Multiply fine 32 by the percentage on line 33 (see instructions)	Enter the applicable limit explained in the line 36 instructions.  Multiply line 36 by the percentage on line 14	Enter the <b>smaller</b> of line 35 or line 37 Also enter this amount on line 28 above
(200	ion A—G	Enter the c	Business r Percent of Average da	Other mile Do you (or Was your v Was your v If "Yes" is In B—Si Ion C.) Ion C.)	Gasoline, oil. insurance etc Vehicle rentals hotusion amount	Value of vehicle (apl annual leas on Form W	Multiply line 2 percentage on line Depreciation (see ) Add lines 27 and 2 here and on line 1 tion D—Depreciation (see )	for the vehicle.)	Enter cost o instructions) Enter section and special instructions)	Multiply line 30 by instructions if you section 179 de special allowance).	percentage (see inst. Multiply fine 32 by the on line 33 (see instruction and 34 and 34	Enter the ap in the line 36 Multiply percentage	Enter the stree 37 ALS on time 28
Form 2106	Sec	11 2	13	17 19 19 20 20 20 21 21 Sect Sect Sect	23 249 b	25 25 28	27 28 29 Sec	٥	3 8	33 33	8 8	34 38	8
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Attachment	Sequence No. 54		Column B Meals and Entertainment			60							Form 2106 (2004)
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Attachment	Socials					60				nas Amarica			Farm 2106 (2004)
	Socials		Column A Column B Other Than Meals Meals and and Entertainment Entertainment			60							Farm 2106 (2004)
25	in which you incurred expenses Social e	ments		See that that the post of the	. 9	60	7		0	2106 ultply	nt of meal b (70) 9		Form 2106 (2004)
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S.C.	Socials	es and Reimbursements		See that that the post of the	and enter the	arses in Step 1, skip line 7 and enter the amount from line 6 on line 8.  Tour Employer for Expenses Listed in Step 1	7		0	zero, you cannot deduct ire and attach Form 2106 e B in Column B, multiply			Cat No 1170/84 Form 2106 (2004)
38	in which you incurred expenses Social e	s Expenses and Reimbur sements	Column A Cother Than Meals ond Entertainment	See that that the post of the	and enter the	arses in Step 1, skip line 7 and enter the amount from line 6 on line 8.  Tour Employer for Expenses Listed in Step 1	7		0	Inhe 8 are zero, you cannot deduct s Stop here and attach Form 2106 at from line 8 In Column B. multiply			Cat No 1170/84 Form 2106 (2004)
25	in which you incurred expenses Social e	Business Expenses and Reimbursements	Column A Cother Than Meals ond Entertainment	See that that the post of the	and enter the	arses in Step 1, skip line 7 and enter the amount from line 6 on line 8.  Tour Employer for Expenses Listed in Step 1	7		0	furms of line 8 are zero, you cannot deduct is expenses. Stop here and attach from 2106 the amount from line 8. In Column 8, multiply			Cat No 1170/84 Form 2106 (2004)
38	► Attach to Form 1040.  Occupation in which you mound expenses Social a	Employee Business Expenses and Reimbursements		nn rolluding train, bus, etc. that ormanism see the ormanism to and from work	and enter the 6	arses in Step 1, skip line 7 and enter the amount from line 6 on line 8.  Tour Employer for Expenses Listed in Step 1		40)	0	Note: If both columns of line 8 are zero, you cannot deduct employee business expenses Stop here and attach Form 2106 to your return. In Column A, enter the amount from line 8 In Column B, multiply	angromet stable		e, see Instructions. Cat. No 1170dN Form 2106 (2004)

Page 2				1900	
ā			*	Form 2441 7804	
unts you	partner, rour sole 12 13		is amount 23 include 23 include 24 include 25 include 25 include 27 include 2	Credit . 29  Credit . 30  Down on 31  T of this . 32	
n 2004 Amoi	mployed or a		ole proprietorical control of this molude this reter 0- Also enter DCB	2 below. 2 below. 7 below. 7 for line 9 my benefits a 1 here. 3 on the from	
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re benefits y	m(s) W-2 If your care instructions)	rson(s)	such amou- sparately and parately and of line 19, 20 ee the instru- line 24, 11 zee a dotted line 116.	To claim the child and dependent care credit, complete lines 28–32 below, usifying persons).  Zero or less stop. You cannot take the sin 2004 seet the instructions for line 9.  Do not include modification (c) any benefits strincolumn (c) and enter the total here.  So, enter this amount on line 3 on the from	
III Dependent Care Benefits  III bependent Care Benefits  Tear the total amount of dependent care benefits you received in 2004. Amounts you received out an employee should be shown in box 10 of your Formes) W-2. Do not include	amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include emounts your exerced under a dependent care assistance program from your sole propriatorship or partnership. Enter the amount forfested, if any (see the instructions). Subtract line 13 from line 12. Subtract line 13 from line 12.	Enter the float amount of qualitied expenses incurred in 2004 for the core of the qualifying person(s). Enter the smaller of line 14 or 15. Enter your exmed income. See instructions of the your smooth the smooth shown below that applies to you spouse it earned income (if your spouse was a student or was disabled see the instructions for fine 3).  If married fling spounts are the instructions for the amount to enter or instructions for the amount to enter ensured income spouse.	Enfor the smallest of line 16, 17, or 18  Enfort the emount from line 12, that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0.  Subtract line 20 from line 14.  Enter \$5.000 (\$2.500 if married filing separately and you were required to enter your spouse's camed income on line 18.  Boduetible benefits. Enter the smallest of line 19, 20, or 22. Also include this amount on the appropriate line(s) of your return (see the instructions).  Enter the smallest of line 19 or 22.  Enter the smallest of line 19 or 22.  Excluded benefits. Subtract line 28.  Excluded benefits. Subtract line 28 from line 24 if I zero or less enter -0.  Assubtract line 19 or line 20 or less enter -0.  Assubtract line 28 from line 24 if zero or less enter -0.  Assubtract line 28 from line 24 if zero or less enter -0.  Assubtract line 29 from line 27 if zero or less enter -0.  Assubtract line 29 from line 27 if zero or less enter -0.  Assubtract line 29 from line 27 if zero or less enter -0.  Assubtract line 29 from line 27 if zero or less enter -0.  Assubtract line 29 from line 27 if zero or less enter -0.  Assubtract line 30 from line 27 if zero or less enter -0.  Assubtract line 30 from line 27 if zero or less enter -0.  Assubtract line 30 from line 27 if zero or less enter -0.  Assubtract line 30 from line 27 if zero or less enter -0.  Assubtract line 30 from line 27 if zero or less enter -0.  Assubtract line 30 from line 27 if zero or less enter -0.  Assubtract line 30 from line 30 if zero 20 if zero 20 if zero 30 if	To claim the child and dependent care credit, complete lines 28–32 below.  Enter \$3,000 (\$6,000 if two or mare qualifying persons)  Add lines 28 and 26  Subtract line 29 from line 28 if zero or less \$10p. You cannot take the credit  Exception if you paid 2003 expenses in 2004 seet the instructions for line 3  Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total nee.  Enter the smaller of line 30 or 31 Asio, enter this amount on line 3 on the front of this form and complete lines 4–11.	
Fem 241 (2004)  Part III Dependent Care Benefits Te Enter the total amount of depende	amounts reported as wages in tinclude emounts you received in proprietorship or partnership. Effert the amount forfered, if a Subtract line 12 from line 12.	time the total amount of qualitime est, and 2004 for the care of the qualifying first the smaller of line 14 or 15. Effect your earned niconne. See institution the amount shown below to you.  I married filing jointly, enter you spouse is earned income (if your spouse is earned income (if your spouse is earned income (if your spouse).  I married filing separately, see instructions for line 3.  I married filing separately see instructions for line 3.  I maturitions for the amount to enter instructions for the amount to enter instructions for the amount to enter the amount to enter the amount from line.	Enter the smallest of line 16, 17, or 18 Enter the emount from line 12 that partnership II you did not receive a pactnership II you did not receive a gousting time 14. Enter \$5,000 (\$2,500 if mamed filing spouse's camed income on line 16). Exclude benefits, Enter the smaller on the appropriate line(s) of your return Enter the smaller of the 19 of 22. Encluded benefits, Subtract line 25 for Excluded benefits, Subtract line 25 for Taxable benefits, Subtract line 26 for Taxable benefits, Subtract line 26 for Taxable benefits, Subtract line 26 for	8.500 if two ord 26 28 from line ou paid 2003 on the front or hen, add the let of line 30 lete lines 4–1	
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Attach to Form 1040.      See separate Instructions.	Oualifying Person(s)     dualifying Person(s)     ed the Care—You must n of page 2.)	1 ZIP code	(b) o	r the amount from line 4  r the amount from line 4  7  In 7  Ine 7 is:  But not Decimal becimal or since 3000—31,000 27  31,000—33,000 26  33,000—33,000 26  33,000—33,000 26  33,000—33,000 27  34,000—33,000 22  44,000—33,000 22  44,000—43,000 22  44,000—43,000 22  44,000—43,000 22  45,000—43,000 22  45,000—43,000 22  45,000—43,000 22  45,000—43,000 22	on Form 10 maller of line ions.
Attach to Form 1040.  See separate instructions	llowing territyin Qualifyin ad the Carried to page 2	(number, sites); spi no, oh, able and 2P code)  Colve  Shorefits?  No  No  Colve  Colv	Apenses I have more that impleted Pala	mornee (if your sylvanish state the amount if that applies to the lift line 7 is:  But no over cover 3000 31,000—33,000 33,000—39,000 35,000—39,000 41,000 41,000—41,000 42,000 42,000 4	you paid 20 any amount Enter the s
	tand the form	fits? The, you may	ont Care E. son(s). If you have Leaf Do not ent ins if you cor.	se s earned all others,	on line 8 If
	unders lons W	thumber.  Did you receive andont care benef	hid and Dependont our qualitying person (e) Cashrying person a name (c) of line 2 Do two or more persons income. See instruction	r your spou structions). 4 or 5 n 1040, line emount sho 35 34 32 32 33 33 33 32 32 33 32 32 32 32 32	amount 1040, line ent cars 47, toe, see
<b>)</b>	to to	1 80 1 7	2 t 2 t 2 t 2 t 3 t 3 t 3 t 3 t 3 t 3 t	Tar Signature of the state of t	No No
Form Zettell  Cleme month of may I hamany Three 3 felse stores actives (00) Name (4) active actives (00)	Before you begin: You need to understand the following terms. See Definitions on page 1 or  • Dopendent Care Benefits  • Qualifying Person(s)  Part   Persons or Organizations Who Provided the Care—You must complete this part. (If you need more space, use the bottom of page 2.)	(less intercent)  Did you receive dependent care benefits?  Caution. If the care was provided in your home, you may owe employment texes See the instructions for Form 1040, line 61.	Part II Credit for Child and Dependent Care Expenses  2 Information about your qualitying person (s). If you have more than two qualitying persons, see (s) Caminying persons, name (a) Caminying persons, name (b) Caminying persons, name (b) Caminying persons, account number (c) Colline 2 Do not enter more than \$3,000 for one qualitying person or \$6,000 for two or more persons if you completed Part III, enter the amount from 3 line 32  4 Enter your earned income, See instructions	I rearried filling jointly, enter your spouse is earmed income (if your spouse was a student owned disabled & see the instructions), all others, enter the amount from line 3 or 5.    Enter the amalest of line 3 or 5.   Enter the amount from from 1040, line 37.   7     Enter on time 8 the decimal amount shown that applies to the amount on line 7.     Enter on time 8 the decimal amount shown below that applies to the amount on line 7.     Enter on time 8 the decimal amount is shown below that applies to the amount on line 7.     Enter on time 8 the decimal amount is shown in the 7     If line 7 is.   But not   Decimal     Source over   amount is shown   27     Source over   amount is over   amount is shown   27     Source over   amount is over   amount is shown   27     Source over   amount is over   amount   20     Source over   amount is over   amount   20     Source over   amount is over   amount   20     Source over   20	Multiply line 6 by the decimal amount on line 8 if you paid 2003 expenses in 2004, see the instructions.  Enter the amount from Form 1040, line 45, minus any amount on Form 1040, line 46.  Credit for child and dependent care expenses, Enter the smaller of line 9 or line 10 here and on Form 1040, line 47,  Paperwork Reduction Act Notice, see page 4 of the instructions.  Cat No 11

▶ See instructions on pages 3 and 4	2004	Page
Vederal Steeron Service (1998) P. Attach to your fax return. Names a shown on return.	Action of Action of Action of Action of Carlotte of Action of Carlotte of Action of	Additional General Business Credit Allowed by Internal Revenue Code Section 38(c)(2) (Before Repeal by the Revenue Reconciliation Act of 1909—Only Applicable to Corporations A corporation to the than an S. corporation may be entitled to a larger content by senate or content or a content or a content or a content or an action of the content or a content o
Part I Current Year Credit		additional credit against the AMM IT; by it is claiming a regular investment credit carrytoward on line 6 attributable, in whole or in part, to the regular investment credit carrytoward on line 6 attributable, in whole or in part, to the regular investment credit under section 46 (before
1a. Current year investment credit (Form 3456) b. Current year work opportunity credit (Form 5884)	amendment by the Revenue Reconciliation Act be used because line 18 is smaller than line 8.	of 1990), (b) some of that investment credit and (c) it is required to file Form 4626. After
c Current year welfare-to-work credit (Form 8861)  d Current year credit for alcohol used as fuel (Form 6478)	Minimum Tax—Corporations. Complete additional credit.	Schedu
e Current year credit for increasing research activities (Form 6765).	1e 20 Enter the portion of the credit shown on line 6 that is affinitiable to the recular investment credit	is attributable to the recular investment credit
f Current year low-income housing credit (Form 8586)		enue Reconciletton Act of 1990)
	1h	211
i Current year renewable electricity production credit (Form 8835, Section A only) i Current year Indian employment credit (Form 8846)	22 Mutholy line 21 to 25% (25)	22
k Outent year dedit for employer social security and Medicare taxes paid on certain employee tips (Form 8646)		· –
Current year orphan drug credit (Form 8620)	1) 2.3 Enter the amount from inte 18 shows a part of the chord shows on the B shows a part of the chord shows on the B shows a part of the chord shows on the B shows a part of the chord shows on the B shows a part of the chord shows on the B shows on the part of the chord shows on the B shows on the part of the chord shows on the B shows on the part of the chord shows on the B shows on the part of the chord shows on the B shows on the part of the chord shows on the B shows on the part of the p	is a most other in the state of
plan sta	!	
	by the Revenue Reconciliation Act of 1990),	24
p Current year brodiesel fuels credit (Form 8864).  a Current year low suffix cleael finel production credit (Form 8806).	25 Subtract line 24 from line 23 If zero or less, enter -0-	r-0-
		98
. 1	15 For purposes of this line only, refigure the amount on Form 4626.	line
Current year general creats from an electing large partnership (schedule K-1 (Form 1065-B))  2 Current year credit. Add lines 1a through 1t	10, by using zero on Form 4626, line 6, and enter the result here.	r the result here
	3 Multiply line 27 by 10% (.10).	28
5 Passive activity credits allowed for 2004 (see instructions)	29 Net income tax (from line 13).	20
<ul> <li>Carrytotward of general business credit to 2004. See instructions for the schedule to attach.</li> <li>Carryback of general business credit from 2005 (see instructions).</li> </ul>	30 Enter the amount from line 19	
8 Curent year credit. Add lines 4 through 7	8 34 Subbrach lone 30 from line 20	
	32 Subtract line 28 from line 31	. 35
	33 Enter the smallest of line 25, line 26, or line 32.	33
12a Foreign fax credit.  b Credit from Form 1040 Inne 47 through 52		
Possessions tax credit (Form 5735 line 17 or 27)	34 Subtract line 33 from line 21	
	Enter the greater of line 15 or line 34	
e. Qualified electric vehicle credit (Form 8834, line 20).	36 Subtract line 35 from line 29 Also enter this previously figured on that the Write 'Sec 36	enter this amount on line 19 instead of the amount 36.
21 from line 11. If zero skip lines 14 through 12 and enter -0- on line 18		
14 Net regular tax Subtract line 12! from line 9. If zero or less, enter -0- 14.	Paperwork neurction Act Notice, we control into ask for the information on this form to relating to a control out the informational language.	the the
Tentative minimum tax (see instructions)		The received as treat contents to the form 1 hr, 23 min may become material in the Preparation and sending
	we need it to	Ξ,
	these laws and to allow us to figure and collect the nght amount of tax	Information are confidential, as required.  If you have comments concerning the by Internal Revenue Code section 6103. accuracy of these time estimates or
Cover with a 2x orith 1820, Schedule J, life oc. Porm 112U-A, Part I line 2, Porm 1841, Schedule G, line 2c, or the applicable line of your return. If line 1919 smaller than line 8, see instructions Individuals, estates, and trusts. See Instructions I claiming the research credit. C corporations: See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions.	You are not required to provide the information requested on a form that is subject to the Papervior Reduction Act unless the form displays a valid OMB.	The time needed to complete and file suggestions for making this form this form will vary depending on individual curcumstances. The estimated roturn with which this form is filed.
a trief has been an ownership change, acquisition or reorganization	19	

Section references are to the Internal Revenue Code

# General Instructions

What's New

The American Jobs Creation Act of 2004 created two new general business credits II the brodesel fusic readin, effective for fusi sold or used, and 2 The low suifur dissoif tool production 2. The low suifur dissoif tool production credit, effective for expenses paid or incurred after 2002

See new Forms 8864 and 8896 respectively for information on how to claim these credits

Also, the new law expanded the credit for the use of certain qualifying resources at certain qualifying facilities. See Form 8935 for datalis on the new resources and facilities and how to compute the credit.

### Who Must File

 You have more than one of the credits listed on lines to through 1t You must file Form 3800 it any of the following apply

2 Any of those credits (other than the low-income housing credit) is from a passive activity, or you have a carryback or carryforward of any of those credits

pipeline liability fund credit or general credits from an electing large partnership 3 You are claiming the trans-Alaska

if you are not required to file Form 3800. file only the applicable credit form listed on lines. In through 17 The general business credit includes the

1 The credits listed on lines 1a through 1t 2 The empowerment zone and renewal community employment credit (Form 8844)

3 The New York Liberty Zone business employee credit (Form 8884), and 4 The portion of the renewable electricity and refined coal production credit figured in Section B of Farm 8835

The credits associated with Items 2-4 have special itsy libitily limits and are not reported on Form 3800. Any caryback carytroward and passive activity limitation of these credits is computed separately on the forms on which they are claimed, and not not form 3800.

### Carryback and Carryforward of Unused Credit

against this amount only If you cannot use part or all of the creat boscause of the fart inhality into file 19 is because of the fart inhality into file 19 is so that in a sty our for carry back an unused creat file an aniested return (form (140)X, 1120X or other anienzed return) for the prior (140)X (120X or other anienzed return) for the prior (140X or other anienzed return) for the prior all or depictation for a fartifule return of indicated for a return of indicate for the fax year following the fixed by the end of the fax year following the fax year in which the creat area

carlying it back carry it forward to each of a the 20 tax year at left the year of the crist it. Any dualified business credits its admind Any qualified business credits its admind to section 196(c) that are unused atter the last tax year of the 20-year crivifyonard epond (or at the time an individual taxyer at laxpayer and las or often taxpayer such as a laxpayer of las or often taxpayer such as a coveration or partiesting, caases to east) or mixy be taxen as a deduction in the earliest.

 The tax year in which the individual taxpayer dies or other taxpayer ceases to exist The tax year following the last tax year of the 20-year carryforward period or

For purposas of this special deduction, only half of the following cuestis may be taken into account (a) unused investment credit (other than a credit to which section 48(q)(3) applies as in effect prior to repeal by the Revanue Reconciliation Act of 1990). and (b) unused credit for increasing research activities

# Change in Filing or Marital Status

Your general business credit is limited to your fair liebling. Threefore, if you lited a joint return in a canyback or carryforward year and your marties status or filing sitatus as changed to your may need to figure your separate it as it is being in that carryback or carryforward year. This would apply if

You tiled as single in the credit year, but filed a joint return in the carryback or carryforward year.

 You filed a joint return in the credit year but filed a joint return with a different spouse in the certyback or carryforward You were married and filed a separate return in the credit year but filed a joint return with the same or a different spouse year, or

Determine your separate (ax liability in the carpback or caryfonward year as follows in the carryback or carryforward year

caryforward year as though you were married filing a separate return

1 Figure your tax for the carryback or

2 Figure your spouse's tax in that year as though he or she was married fling a separate return 3 Add the ameunts in steps 1 and 2

5 Mutiply the decimal in step 4 by the total fax shown on your joint return for the carryback or carryforward year. The rosult is your separate (ax inbillity and a carryback or carryforward cedit is applied carryback or carryforward cedit is applied. 4 Divide the emount in step 1 by the amount in step 3. The result should be rounded to at least three decimal places.

Athough your carryback or carryforward of the credit is limited to your separate tax inability the amount of your relund resulting from the carryback or carryforward is further. limited to your share of the joint overpayment. This is found by subtracting your separate tax liability (as determined above) from your contribution toward the payment.

avidence of each spouse's conflictuorations and the payment of the plant in the pla

Attach a copy of the computation to your aniended return or application for entative returnd.

### Credit Ordering Rule

General business credits reported on Form 3800 are feathed as used on a first-in first-out basis by offsetting the earliest earned credits first. Therefore the order in which the credits are used in any lax year is

Carryforwards to that year, the earliest ones first.

The general business credit earned in that year and

. The carryback to that year

When relevant, the components of the general business credit reported on Form 3800 arising in a single tax year are used in the following order.

 Rehabilitation investment credit Regular investment credit

Energy investment credit

 Work opportunity credit (including any Reforestation investment credit

jobs credit carryforward). Weifare-to-work credit

 Credit for increasing research activities · Credit for alcohol used as fuel

 Enhanced oil recovery credit Low-income housing credit Disabled access credit  Renewable electricity production credit Indian employment credit

Gredit for employer social security and Medicare faxes paid on certain employee tips

 Credit for small employer pension plan New markets credit Orphan drug credit startup costs  Credit for employer-provided child care facilities and services Low suffor diesel fuel production credit Biodiesel fuels credit

 Trans-Alaska pipeline liability fund credit community development corporations Credit for contributions to selected

Although these credits are aggregated on Form 3900, keep a separate record of each credit to ensure that no credits or deductions are squandered or duplicated. General credits from an electing large partnership

bincaves line 18 is issist than line 8, crary forward by our owal tay was in the cardinal for used lay again the cardinal desired the timused portion of the 35% reduction For example 4 you are able to use only tall of the credit in 2004 cary forward the other and for the credit and half of the great

Part I-Current Year Credit

Lines 1a-1r

Specific Instructions

Form 3800 (2004)

Complete only Part I of the appropriate credit forms to figure your current year credit Enter the current year credit on it applicable entry spaces and attach the credit forms to your return

Use line 7 only when you amond your 2004 return to carry back unused credits from 2005

### Part II—Allowable Credit If this line is zero skip Part II

Enfer the total of the amounts shown in box 7 of the Schedules K-1 (Form 1065-B) you received from electing large partnerships.

Line 8

Attach e statement showing how you figured the section 4612(e) credit

Line 11

Line 1s

Enter the regular fax before credits from the appropriate form or schedule

 Corporations Form 1120 Schedule J.
Iline 3, Form 1120-A, Part I, line 1 or the • Estates and trusts. The sum of the amounts from Form 1041, Schedule G lines talend 1b or the amount from the applicable line of your tax return. Individuals Form 1040 line 43 applicable line of your tax return Entar the creatis included on line 2 that are administration passive addriving sciencelling, a passive addrivity is a trade or business in which you addrive a trade of consensity. In tential administry pacificacy of some and administry passive activities. See Form 8.582-CR, Passive administry Credit Limitations or Form 8.610, Corporate passive Activity Loss and Credit and Limitations for default.

Corporations fling Form 8885. Section 505(f) Election for Corporation. That Are 85(f) Election for Corporation must request his amount otherwise reported as regular tax before credits on the 90 fl or or the corporation fline of any other general business credit formly by the fax attributable to monderunate formly by the fax attributable to monderunate controlled controlled fliness or controlled controlled fliness or corporation (EC) be dividently as attributable to monderunate fliness or controlled fliness fliness or corporation (EC) because of any otherwise fliness f

Enter the passive activity credit allowed from Form 8582-CR or Form 8810. See Instructions for the applicable form for details.

#### Une 10

Add all carryforwards to 2004 of unused credits that are reported on Form 3800

Enter the afternative invitinum tax (AMT) from the following line of the appropriate form or schedule. Individuals Form 6251 line 35 For each credit, altach a delaied computation showing (4) the fax year the credit originated, the amount of the credit and the amount allowed for that year (6) for each carryback year, the year and the amount of the credit allowed after you applied the carryback and (6) for each originated and you applied the carryback and (6) for each of the credit allowed after you applied the carryback allowed after you applied the carryback allowed after you applied the carryback allowed after you applied the

 Estates and trusts Form 1041, Schedule I, line 56 See section 38(c)(5) for special rules that apply to married couples filling separate future, complicied corporate groups. Teguided investment companies, real estate investment trusts, and estates and Corporations Form 4626 line 14 Line 15 You must leduce by 55% the portion of the business credit cartyfoward at altributable to sections 45(8)(1) regular measterent caeful and 46(8)(2)(3) and (3) business amegy investment oreid (3) in separal to these thereselves to the separal caeful as in 59(3) include the reduced credit on into 6 Do not reduce any pottors of the credit and thickness to qualified fintees property III you cannot use all of the reduced credit

Although you may not one AMT. you generally must sit compute the lentation minimum tax (MVT) to figure your oredit for a small corporation exempt from the AMT under section 55(s), enter zero Otherwise, complete and attach the Line 16

appropriate AAT form or schedule and enter on line 16 the TAAT from the following line of that form or schedule Individuals Form 6251, line 33

 Estates and trusts Form 1041 Schedule
 Illne 54 If the 19 is smaller than line 8 see. Cempback and Camforward of Unitsod Gredit on page 3 Corporations Furm 4626, line 12 Une 19

Individuals, estates, and trusts. The amount of the research order that may be included on line 19 is immed to the amount of it as attributable to your fixable income from the sele posteriorable, 5 cotycout interest in the partnership, 5 cotycout of selection the partnership of persent in the research credit immedions separately for each business enterprise by using the research formula.

Taxable income orbibutable to the ade proprietorable or your interest in the pass through entity. Your taxable income for the (Line 13 - line 15)

The result figured above is limited to the access of limit 3 over limit 5 if in the current lax year you had not laxable income attributable to a particular business infects you cannot claim any research credit this year selled to that business If your research coadt is limited by the hove formula, regue the narount to entire on line 19 using only the total of the record could be the research credit plus the general business credit from their source it meessay follow the Credit Cordering Rule on page 3 and take into account any passive activity credit timitations White Sec 4 (g)? on the dotted the next to your entry on time 19.

general business credits if either of these general business credits if ending the fill county after, a communitation of the allowable general business credit ender the amount on file 19, and write "Sec. 383" or "Sec. 384" in the magin next to your entity on line 19. Corporations, if the corporation has undergone a post-1986 "commaring change it is defined in section 382(g)), seadion 383 reaving way limit the amount of hax that may be offset by pre-change general business credits. Aso, if a corporation adquess control of another corporation of acques as seading the another offset by the example of the address grown from the new point in the another of bax attributable to recognized built-in gains that may be offset by per-acquisition.

(3)

arment of the Tribbule (199)	Alternative Millinnin Tax—Individuals  See separate Instructions.  Attach to Form 1040 or Form 1040NR.	Attachment Secures to 32	Forn 6251 12'00g		Page 2
Names shown on Form 1040 Part I Alternative Min	r how to complete	Your social security number	Park III Tax Computation Using Maximum Capital Gains Rates 36 Enter the amount from Form 6251, line 30	e e	j
A (Form 1) from Form al Enter the	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 40, and go to line 2. Otherwise, enter the amount from Form 1040, line 37 and go to line 7. (If less than zero, enter as a negative amount.) Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4. or 25% of Form 1040, line 37.		Enter the Workshee		
Jule A (For	sheet on page 2 of the instructions	6 4	Schedula D (Form 1940) whichever applies (as religized for the AMT if no motessary) (see page 8 of the instructions).		
37, is over		vs	So Tries the attouch from Schedule U Portin Usay), who 19 las religiated for the AMT, if necessaryly (see page 6 of the instructions)  39 If you did not complete a Schedule D. Tax Worksheet for the requirer fax or		
orm 1040	Sections trained from Form 1040 fine 10 or in the Instructions for Schedules A & B (Form 1040) for school from Form 1040 fine 10 or in the 21.	7 7 6			
nce betwee		9		40	
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usiness sto tive stock of	1202)	13			
Is (amount I		14		ely) from the	
perty (differ		16	43 Enter  • 558 100 if mourised follon conflix or autofluing autocontact	· rode	
assets place	ular tax and AMT)	17	E29.050 if single or married filing separately, or		
difference t		61	State (the amount from line 7 at the Control of the state of the		
difference		20			
ference bet		2	r tax) ff	erife estado	
perimental	Research and experimental costs (difference between regular tax and AMT)	3	you did not complete either worksheet for the regular tax enter -0-	-1-1	
Intangible drilling costs preference		IC.	45 Subtract line 44 from line 43 if zero or less enter -0-		
s, including	Orine adjustments, including Income-based related adjustments.  Afternative fax net operating loss deduction.		46 Enter the smaller of tine 36 or tine 37		
num taxab 5191.000, s	bine lines 1 through 27 (If married filing separately and line instructions.)		47 Enter the smaller of line 45 or line 46		
tive Min	Remotion of this forms for a child indep and 14 can awar 6 of the indirections.		48 Multiply line 47 by 5% ( 05)	48	
al assessment of the state of t	AND THE SAME THE SAME OF THE S		49 Subtract line 47 from line 46	2000a	
Single or head of household.	\$112,500. \$40.250		50 Multiply line 49 by 15% (15)	S	1
Married filing jointly or qualify Married filing separately	Matried filing jointly or qualifying vindow(er) . 150,000 58,000		If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51	51.	
the amount			S1 Subtract line 46 from line 40	200	
rom line 26 potal gan dist	Subtract time 29 from line 28 if zero or less entire -0. Neve and on lines 33 and 35 and stop here 90 in your and one lines 31 and 35 and stop here 90 in your and one considerable or service and as the public of companies of the considerable or service and one considerable or service a		52 Multiply line 51 by 25% (25)	52	†
for the AMT, if necessary) com All others: If the 30 is \$175,000 o	our controver, because a gain on both mean 1 and 1 both school (c) (c) mill stanguled to the controver of the the should be seen that the mean seem to the seem of			23	4
y line 30 by 28	ally) from the result		54 If time 36 is \$175,000 or less (\$87,500 or less if morrised filling separately), multiply line 36 by 26% (26) Otherwise multiply line 36 by 28% (28)	(26% (26)	
rum tax fore im tax Subt	Afternative minimum tax foreign tax credit (see page 7 of the instructions).  32 Tenfative minimum tax Subtract line 32 from line 31.	3	Construction in the property of the contract o	ay) from the	
340, line 43 and Schedu	coeign fax credit from Form 1040.		55 Enter the smaller of line 53 or line 54 here and on line 31		Form 6251 (2004)
out using S num tax. Si					
on Act Not	So Paperwork Reduction Act Notice, see page 8 of the instructions	5~= 6251 mm			

ONIB No 1545-1008 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, includit any prior year uniflowed losses entered on line 1c, 2b, or 3c. **Do not** complete Form 858 Report the losses on the forms and schedules normally used. Add the income, if any on lines 1a and 3a and enter the total.

Total losses allowed from all passive activities for 2004. Add lines 10, 14, and 15. Sei pages 10, and 11 of the instructions to find out how to report the losses on your fax retum. Line 2c is a loss (and line 1d is zero or more), skip Part II and gr Line 3d is a loss (and lines 1d and 2c are zero or more), skip Pa Special Allowance for Commercial Revitalization Deductions From Reni Caution: See the instructions for Worksheets 1, 2, and 3 on pages 7 and 8 before co Rental Real Estate Activities With Active Participation (For the definition of active participation Multiply line 8 by 50% (5). Do not enter more than \$25,000. If married filing separately, see page Note: Enter all numbers in Part III as positive amounts. See the example for Part II or Enter \$25,000 reduced by the amount, if any on the 10. If married filing separately see instructic Enter the loss from line 4. Caution: If your filing status is married filing separately and you lived with your spouse et any time Cat No 63704F Special Allowance for Rental Real Estate With Active Participation Note: Enler all numbers in Part II as positive amounts. See page 8 for an example Passive Activity Loss Limitations see Special Allowance for Rental Real Estate Activities on page 3 of the instructions Reduce line 12 by the amount on line 10 Enter the smallest of line 2c (treated as a positive amount) line 11 or line 13 ▶ Attach to Form 1040 or Form 1041 --➤ See separate Instructione Gommercial Revitalization Deductions From Rental Real Estate Activities B 39 9 1 Enter modified adjusted gross income but not less than zero (see page B) Note: If time 7 is greater than or equal to fine B, skip times B and B, enter -D- on line 10. Otherwise, go to fine B Prior years unallowed losses (enter the amount from Worksheet 1 column (c)). 1a Activities with net income (enter the amount from Worksheet 1 b Activities with net loss (enter the aniount from Worksheet 1, b Activities with net loss (enter the amount from Worksheet 3, 3a Activities with net income (enter the amount from Worksheet 3, c Pnor years unallowed losses (enter the amount from Worksheet 3. b Prior year unallowed commercial revitalization deductions from For Paperwork Reduction Act Notice, see page 12 of the Instructions If line 4 is a loss and. • Line 1d is a loss, go to Part II. Enter the smaller of line 5 or line 9. If line 2c is a lose, go to Part III Otherwise, go to line 15 Enter \$150,000 If mamed filing separately, see page 8. Enter the smaller of the loss on line 1d or the loss on line 4 Part I 2004 Passive Activity Loss Il or Part III. Instead, go to line 15 Total Losses Allowed d Combine lines 3a, 3b, and 3c. d Combine lines 12, 1b, and 1c. Subtract line 7 from line 6 Worksheet 2, column (b) All Other Passive Activities c Add lines 2a and 2b. Fr. 8582 column (b)) column (b)) column (a)) column (c)) Part II Part III 2

out I.	Current year Prior years		TOTAL PROPERTY OF THE PARTY OF		
No. materials		Current year	Prior years		Overall gain or loss
	Name of activity	(a) Net income (b) Ne (line 1a)	(b) Net loss (c) Unallowed (line 1b) loss (line 1c)	owed (d) Gain e 1c)	(e) Loss
	-			, .	
	Total. Enter on Form 6582, lines 1a,	2a and 2b (See name	7 and 8 of the	ostrictions )	
Annual Control of the	Name of activity	(a) Current year deductions (fine 2a)	(b) Prior year unallowed deductions (fine 2b)	r year ctions (line 2b)	(c) Overall loss
			,		
	Total. Enter on Form 8582, lines 2a and 2b.				
	Worksheet 3-For Form 8582, Lines 3a, 3b, and 3c (See page 8 of the instructions.)	3a, 3b, and 3c (See p	age 8 of the instr		
	utivitize to some N	Current year	Prior years		Overall gain or loss
	,	(a) Net income (b) Ne (line 3a) (line	(b) Net loss (c) Unallowed (line 3b) loss (line 3c)	owed (d) Gain e 3c)	(e) Loss
The second section is a second section of the second section of the second section sec	4	→ · · · · · · · · · · · · · · · · · · ·	† →		
	Total. Enter on Form 8592, lines 3a, 3b, and 3c.		i c		
o to Part III arts II and III and go to line 15	Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See page 9)	an amount is shown	on Form 8582, I	ne 10 or 14 (See p	sage 9.)
during the year, <b>do not</b> complet <b>e</b>	Name of activity to	Form of schedule and line number (a) to be reported on (see Instructions)	(a) Loss (b) Retto	to (c) Special	(d) Subtract column (c) from column (a)
- American American	) de				-
We will	+				
	Total  Worksheet 5—Allocation of Unallowed Losses (See page 9 of the Instructions.)	■ Ped Losses (See page	9 of the instruction	ns.)	
al Real Estate Activities	Name of activity	Form or schedule and line number to be reported on (see Instructions)	(a) Loss	(b) Ratio	(c) Unallowed lose
		-			
					, ,
	Total			1.00	
Cara					Fam <b>8582</b> (2004)

33 33 D Tax	15 II			5000
OMB No 1515-0008 2004 Antachomics No 33 CNM's accel security number	Control of an or observations of Schedule J (Form 1040)  B. Perents social accumy number  [ ] Outsitying windowish		9	гот 6615
Tax for Children Under Age 14 With investment income of More Than \$1,600 ► Attach only to the child's Form 1040, Form 1040NR ► See suparate instructions.  Onlors  Onlors  Control the parent or any of the parent's other children under age 14 must use	to the structure that want of instance see the 3.23, as rules for the too to figure the child's tax value of the second of the Schedule D Tax Worksheet or at Gauton See ruthactions before completing. I Head of household strained fung separately. I Head of household strained thing separately. I Head of household strained in come (see instructions). Geaductions on Schedule A Form 1040 or Form 1040NR), enter \$1,800 deductions on Schedule A Form 1040 or Form 1040NR), enter \$1,800	Otherwise, see instructions Subtract line 2 from line 1 if zero or less, stop; do not complete the rest of this form but do 3 stobract line 2 freeze the child's return Enter the child's return Ine 39 Enter the child's return Ine 30 fine 4 if zero stop; do not complete the rest of this form but do 5 stops in the 30 stops in 1040 stops in	If the Cualined Dividends and Capital Gan Taw Worksheet Schedule D Tay Worksheet or Schedule J Mondends and Capital Gan Taw Worksheet Schedule D Tay Worksheet or Schedule J Mondends and Capital Gan Taw Town 1040, line 28 menus any alternative minimum tax Form 1040. In et 3. Form 1040, line 28 menus any alternative minimum tax Form 1040, line 43. Form 1040, line 28 menus any gaternative minimum tax Form 1040, line 78 menus any gaternative minimum tax Form 1040, line 78 menus and Capital Gan Tax Worksheet. Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax. check here  Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line.  12 and go to Part III.  Add hines 5 and 7  Lounde line 5 by line 122 Enter the result as a decimal frounded to at least three places)  Multiply line 11 by line 12b.  Multiply line 11 by line 43 and 5 above are the same enter -0- on line 15 and go to line 16.	14 Subtract line 5 from line 4.  15 Enter the tax on the amount on line 14 based on the child's fling status (see instructions) If the Gunfled Dividends, and Capital Gain Tax Worksheet Schedule D Tax Worksheet, or 55 Shedule J (Form 1040) is used to figure the tax check here.  15 Add lines 13 and 15  16 Add lines 13 and 15  17 Enter the tax on the amount on line 4 based on the child's liling status (see instructions) If the Coulied Dividends, and Capital Gain Tax Worksheet, Schedule D Tax Worksheet or Schedule J (Form 1040) is used to figure the tax check here.  18 Enter the lateger of line 17 here and on the child's Form 1040, use 43. Form 1040A, the 28 or Form 1040WK, line 40.  19 For Paperwork Reduction Act Motice, see the instructions.  Cat No 641330
From 8615 From 8615  From 8615  The time of the next of the state of t	lowed loss	i i	The Cultimetral Divolating Schedule of Form 100(g) is a factor of tax Form 100(g) is the 10° feet of tax Form 100(g) is a factor of tax Form 100(g) in the 10° form the 9° feet of tax Form 10° form the 9° feet of tax Form 10° form the 9° feet of tax Form 10° feet of tax Form 10° form the 9° feet of tax Form 10° feet of tax	14 Subtract line 5 from line 4.  15 Enter the tax on the amount on line Counting Dividends and Capata Schedule J (from 1040) is used to Schedule J (from 1040) is used to Capata Counting the tax on the amount on line the tax on the amount on line Schedule J (Form 1040) is used to Paperwork Reduction Act Notice, see
(C) A	See page 1 towed (e)			
(b) Unallowed loss	s or Schedules (See p.		0	
(b) Unallowed to	o Different Forms or Schedules (		1,00	
(b) Unallowed to	Sche	Istructions):  a Net loss plus prior year unallowed loss from form or schedule.  b. Subtract line to from line 1a if zero or lass enter .0.   C. Subtract line to trom line 1a if zero or lass enter .0.   C. Subtract line to trom line 1a if zero or lass enter .0.   C. Subtract line to trom line 1a if zero or lass enter .0.   C. Subtract line to trom line in maker or last service of see enter provided in the number of the configuration of see enter line in the configuration of the service of the configuration of the configuration of the service of the configuration of the	Subtract line 1b from line 1a if zero or less enter -0- •   m or schedule and line number  be reported on see  Tructions):  Net loss plus pricy year unallowed  loss from form or schedule. •  Net incorne from form or  Schedule. •  Subtract line 1b from line 1a if zero or less enter -0- •   Subtract line 1a if zero or less enter -0- •   Subtract line 1a if zero or less enter -0- •   Subtract line 1a if zero or less enter -0- •   Subtract line 1a if zero or less enter -0- •   Subtract line 1a if zero or less enter -0- •   Subtract line 1a if zero or less enter -0- •   Subtract line 1a if zero or less e	

Page 2

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Instructions for Form 1041)
Form 8801 (2004)

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Cautton: If you did not complete Part IV of the 2003 Schedule D (Form 1040) (or Part V of the 2003 Schedule D (Form 1041)) or the 2003 Schedule D Tax Worksheet, see the instructions before completing this part If the 32 is \$175,000 or less (\$87,500 or less if marred fiting separately for 2003), multiply line 32 by 26% (28). Observee, multiply line 32 by 28% (28) and subtract \$3,500 (\$1750 or named thing separately for 2003 in multiply line 32 by 28% (28). If Ino 27 is \$175,000 or less (\$87,500 or less it mamed filing separately), multiply line 27 by 26% (26) Otherwise, multiply line 27 by 28% (28) and subtract \$3,500 (\$1,750 it mamed filing If line 29 is zero or blank, skip lines 54 and 55 and go to line 56. Otherwise, go to line 52 42 8 8 3 8 8 8 3 46 8 8 8 Z Tax Computation Using Maximum Capital Gains Rates 2003 Schedule O (Form 1041) or line 14 of the 2003 Schedule D Tau Worksther! whichever applies if you tied not complete either Part IV of the 2003 Schedule D (Form 1040) (or Part V of the 2003 Schedule D (Form 1041)) or the 2003 Schedule If you do not complete the 2003 Schedule DTax Worksheet, enter the amount from your 2003 Schedule DTFam (1941), line 40, your 2003 Schedule DTFam (1941), line 40, jour 2003 Schedule DTFam (1941), line 40, jour 1941, line 1941, line 20, line 1941, line 20, line 1941, line 20, line 2003 Schedule DTFam (1941), line 269, Otherwise enter the amount from the 20 of 2003 Schedule DTFam (1941), line 269, Otherwise enter the amount from the 20 of If you did not complete the 2003 Schedule D Tax Worksheet, enter the amount from vice 28. Otherwise, add lines 28 and 29, and enter the smaller of that result or the immount from time 10 of your 2003 Schoolde D.Tax Worksheet Enter the amount from tine 26 of your 2003 Schedule D (Form 1046) (time 23 of the 2003 Schedule D Tax Worksneet\* Enter the amount from line 27 of your 2009 Schedule () (Form 1040) (line 24 of the Enter the amount from line 19 of your 2003 Schedule D (Form 1040), or line 15d column (2), of the 2003 Schedule D (Form 1041) the Schedule D Tax Worksheet" (or if that line is blank, the amount from line 20 of that Enter the smaller of line 38 or line 39 if line 38 is zero, go to line 48 Subtract line 40 from line 38 If zoro or less enter -0- and go to line 48 for 2003 Enter the smaller of line 56 or line 57 here and on line 11 \$56 800 it mamed filing jointly or qualifying widow(er)
 \$28 400 if single or married filing separately for 2003
 \$38 050 if head of household for 2003, or Subtract line 35 from line 34 lf zero or less, enter -0-Enter the smaller of line 27 or line 28 Enter the smaller of line 36 or line 37 43 Enter your qualified 5-year gain, if any, from your 2003 Schedule D (Form 1040), line 35 (2003 Schedule D (Form 1041), line 32) Enter the amount from Form 8801, line 10 Add lines 33, 41, 45, 47, 51, 53, and 55 Enter the smaller of line 27 or line 30 Enter the smaller of line 42 or line 43 Enter the smaller of line 48 or line 49 \$1,500 for an estate or trust Subtract line 31 from line 27 Subtract line 37 from line 31 Subtract line 44 from line 42 ine 46 by 10% (10) Subtract line 40 from line 39 Subtract line 38 from line 37 Multiply line 50 by 15% (15) Subtract line 50 from line 49 Multiply line 52 by 20% (20) Multiply line 54 by 25% (25) Multiply line 40 by 5% (05) Multiply line 44 by 8% (06) rately) from the resulf D Tax Worksheet, enter -0-Part III 27 28 53 8 32 33 g 35 8888 42 43 44 45 47 48 48 49 52 52 53 55 55 57 57 52 54 R Form 8801 (2004) OMB No 1545-1073 Attachment Sequence No 74 2004 dentifying number 0 ~ 0 10 Ξ 2 5 4 15 16 19 19 25 28 6 see Subtract line 9 from line 4 If zero or less, enter -0- here and on line 15 and go to Part II Form and 3 If zero or less, enter -0- here and on line 15 and go to Part II if more Enter \$58,000 if married filing jointly or qualifying widowjer) for 2003, \$40,250 if single or head of household for 2003, or \$29,000 if married filing separately for 2003. Estates and trusts, enter Enter \$150,000 if married filing jointly or qualifying widow(er) for 2003, \$112 500 if single or head 15 Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-2003 minimum tax credit carrytorward. Enter the amount from your 2003 Form 8801, line 28 Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2004 Minimum tax credit carrytorward to 2005, Subtract line 25 from line 21. Keep a record of this of household for 2003, or \$75,000 if married filing separately for 2003. Estates and trusts, enter Enter the total of your 2003 unallowed nonconventional source fuel credit and 2003 unallowed Enter the amount from your 2003 Form 6251 line 34, or 2003 Form 1041. Schedule 1 line 55 Enter the amount from your 2003 Form 8251 line 35, or 2003 Form 1041, Schedule I, line 56 Enter the amount from your 2004 Form 6251, line 33, or 2004 Form 1041, Schedule I, line 54 Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, If for 2003 you reported capital gain distributions directly on Form 1040, line 13a, you reported qualified dividends on Form 1040 line 9b (Form 1041 line 2b(2)), or you had a gain on both lines multiply line 10 by 26% (26) Otherwise, multiply line 10 by 28% (28) and subtract 16 and 170 of Schedule D (Form 1040) (lines 15a and 16a, column (2), of Schedule D (Form 1041)), Combine lines 1, 8, and 10 of your 2003 Form 6251 Estates and trusts, see instructions Credit for Prior Year Minimum Tax— All others: If line 10 is \$175,000 or less (\$87,500 or less if mamed filing separately Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9. Individuals, Estates, and Trusts Enter your 2004 regular income tax liability minus allowable credits (see instructions) Cat No 100025 Enter adjustments and preferences treated as exclusion items (see instructions) than \$191,000 and you were mamed filing separately for 2003, see instructions ► See Instructions on pages 3 and 4 ► Attach to Form 1040, 1040NR, or 1041 Form 1040, line 54. Form 1040NR, line 49, or Form 1041 Schedule G, line 2d Combine lines 18, 19, and 20. If zero or less, stop here and see instructions Subtract line 17 from line 16, If less than zero, enter as a negative amount Tentative minimum tax on exclusion items. Subtract line 12 from line 11 Minimum tax foreign tax credit on exclusion items (see instructions) complete Part III of Form 8801 and enter the amount from line 58 here Minimum tax credit net operating loss deduction (see instructions) \$3.500 (\$1,750 if married filing separately for 2003) from the result Minimum Tax Credit and Carryforward to 2005 Subtract line 23 from line 22 If zero or less, enter -0-Not Minimum Tax on Exclusion Items qualified electric vehicle credit (see instructions) cause you may use it in future years For Paperwork Reduction Act Notice, see page 4 Enter the amount from line 15 above 1040NR filers, see instructions Multiply line 7 by 25% (25) Combine lines 1, 2, Department of the Treasury 8801 instructions \$22 500 \$75,000 2003) Part II Part i 9 9 16 17 18 19 20 56 r-∞ o 11 5 5 4

Form 8801 (2004)

Section references are to the Internal

Purpose of Form

Use Form 88D1 if you are an individual.
estate, or trust to figure the minimum tax
credit if any for alternative minimum tax
(AMT) you incurred in prior tax years and
to figure any minimum tax credit

### Who Should File

Complete Form 8801 if you are an individual estate, or trust that for 2003 had

- An AMT liability and adjustments or preferences other than exclusion items.
- A minimum tax credit carryforward to 2004 or
- An unallowed nonconventional seurce tuel credit or qualified electric vehicle credit (see the instructions for line 20).
   File Form 8801 only if line 21 is more than zero

# Specific Instructions

The AMT is attributable to two types of adjustments and preferences—deferral interns and exclusion items. Deterral items (for example, deprecation) generally do not cause a permanent difference in charble income over time Exclusion items (for example the standard deduction) on the other hand do cause a permanent difference. The minimum items credit is ollowed only for the AMT attributable to deferral items

Line 3

# Line 1—Estates and Trusts

Sup lines 1 through 3 of Form 8801 Complete Parts I and II of another 2003 Form 1041 Schedule I For Part I of Schedule I, take into account only

exclusion terms (the amounts included on lines 2 through 6, 8 and 8 and any other adjustments related to exclusion items included on line 25 of Schedule I).

Minimum tax credit net operating loss deduction (MTCNOLD) I downwest do not limit the MTCNOLD I 90% of the total of limit the MTCNOLD of 90% of the total of lines 1 through 23 of Schedule I (See the instructions for line 3 on this page for how to figure the MTCNOLD). In Part II of Schedule I complete lines 35 and 36 without taking into account any basis adjustments among from deferral (terms II the amount on Schedule I, line 29 is zero or less enter 0- on form 8801 line 4. Otherwise, onlier on Form 8801 line 4. Otherwise onlier on Form 8801 line 4. Otherwise control on 8001 line 4. Otherwise control on 8001 line 4. Otherwise control on 8001 line 4. Otherwise onlier on Form 8801 line 4. Otherwise onlier on Form 8801 line 29 adjusted for exclusion rears that

Form 6251 instead, include the exclusion ferm amount from line 14d of the Schedule(s) K-1 (Form 1041) you received for 2003. If you included on line 26 of the 2003 form 6251 any equivaments related to exclusion items, size include those adjustments in the amount you enter on line 2. Enter the total on line 2. depieton, the section 1202 exclusion, and any other adjustments related to exclusion items. Do not include the standard edection it has already been included on fine 1 Combine lines 2 through 5.7 through 9.11 and 12.01 your 2003 Form 6251. Do not include any amount from line 14.01 the 2003. investment interest expense reported on Schedule E), certain tax-exempt interest Enter on this line the adjustments and preferences freated as exclusion items (except the standard deduction). Exclusion nems are only the following AMT adjustments and preferences temzed deductions (including any

Exclusion items on other lines. If you included any exclusion item on a line not listed above include that item in the amount you enter on line 2. For example, if depletion was included on Form 6251 as an adjustment on line 18 (passive activities), instead of on line 9 (depletion), include it as an exclusion item in the amount you enter on line 2.

Your minimum tax credit net operating loss deduction (MTCNOLD) is the aggregate of the minimum tax credit net operating loss (MTCNOL), carryouers and carrybacks to 2003. Your MTCNOL is figured as follows

alternative minimum taxable income (AMTI) taking into account only exclusion terms. Figure this excess with the modifications in section 172(d) taking into account only exclusion items (that is, the section 172(d) modifications must be figured separately for the MTCNOL). Your MTCNOL is the excess of the deductions (excluding the MTCNOLD) over the income used to figure alternative minimum.

taking into account only exclusion items illowever ignore the disablowance of the deduction for personal exemptions under section 172(d/si) because it has already been taken into account to figure AMTI attributable only to exclusion items. nonbusiness deductions to the amount of nonbusiness income must be figured separately for the MTCNOL using only nonbusiness income and deductions but For example the limitation of

that may be carried to tax years other than 2003, apply sections 172(b)(2) and 172(d) with appropriate modifications to emount of MTCNOL ake into account only exclusion items

### Line 4

If your filing status was married filing separately for 2003 and fine 4 is more than \$191,000, you must include an additional amount on line 4 if line 4 is \$307,000 or more, include an additional \$29,000 on line 4 Otherwise, include 25% of the excess of the amount on line 4 over \$191,000 for example, if the amount on line 4 is \$21,000, enter \$25,000 instead—the additional \$5,000 is \$25,000 instead—the additional \$5,000 is \$25,000 instead—the additional \$5,000 instead 
#### Line 9

If this form is for a child who was under age 14 at the end of 2003 and at least one of the child's parents was alive at the end of 2003 do not enter more than the sum of the child's 2003 earned income plus \$5,600

A child born on January 1, 1990, is considered to be age 14 at the end of 2003 and is therefore not subject to this

#### Line 10

If you filed Form 1040NR for 2003 and had a net gain on the disposition of U.S. real property interests, line 10 cannot be less than the smoller of that net gain or line 4

#### Line 12

The minimum tax foreign tax credit on exclusion items (MTFTCE) is your 2003 AMT foreign tax credit (AMTFTC) refigured using only exclusion items Follow these steps to figure your MTFTCE

1 Use a separate 2003 Form 1116 for the MTFTCE for each separate limitation category specified at the top of Form 1116

When applying the separate limitation categories, use the applicable AMT rate instead of the regular tax rate to determine if any income is 'high-taxed'".

Part Lusing only taxable income and acclusion items that are attributable to sources outside the United States it required by the Instructions for Form 1116 (based on your MTFTCE using the simplified limitation electron, skip Part I and enter on the MTFTCE Form 1116, line 16, the same amount you entered on that line for the 2003 AMT Form 1116. Otherwise, complete 2 If you figured your 2003 AMTFTG

Worksheet for Line 17 using the amounts from the MTFTCE Schedule D Drydends and Capital Gain Tax Worksheet or MTFTCE Qualified Drydends Tax Worksheet, whichever fax Worksheet, MTFTCE Qualified

required, make adjustments to your foreign source capital gains and losses using the instructions in Pub 514.

Schedule D), complete Worksheet A or Worksheet B for the MTFTCE (But If

com 8801 (2004)

6 Enter the amount from Form 8801. Ine 11 on the MTFTCE Form 1118, line 19 Complete lines 18, 20, and 21 of the MTFTCE Form 1118 applies, and the instructions for Form 1116, line 17

Foreign Tax Credit for Individuals instead of completing Worksheet A or Worksheet B.) I you are required to complete an MITFICE Worksheet for Line 17, follow the instructions under

3 Complete lines 9 through 13 of the MTFTCE Form 1116 For line 9, use the

same amount you entered on that line for 2003 for the regular tax. Use your MTFTCE carryover, if any on line 10

7 Complete Part IV of the first MTFTCE Form 1118 only Enter the amount from the MTFTCE Form 1118, line 33, on Form 8601 line 12

4 If you did not figure your 2003 AMTFTC using the simplified limitation election, complete lines 14 through 18 of the MTFTCE Form 1116

6 Keep all Forms 1118 you used to figure your MIFTICE, but do not attach them to your tax return. In he 13 of the MIFTICE Form 118 is greater than line 20 of the MIFTICE Form 118 keep a record of the difference Than amount a carned forward and used to figure your MIFTICE. next year

#### Line 20

Finer the total of any nonconventional source fuel credit and qualified electric vened exercise read to a allowed for 2003 sollarly because of the immations under sections 29(b/6)[18] and 30(b/6)[8].

#### Line 21

If tine 21 is zero or less you do not have a maintimum tax credit or a minimum tax credit carryforward. Do not complete the rest of this form and do not file it.

#### Line 22

Follow the instructions below and refer to your 2004 income tax return to figure the amount to enter on line 22

Form 1040. Subtract from the amount on line 45 the total of any credits on lines 46 through 54 (not including any credit tor prox year minimum tax). If the result is zero or less, enter -0-\$ 11 you did not complete Part III of form 8801 and go to refer the amount from Roam 8801, line 4, on line 17 of the MITTCE Form 1116 and go to refer below. Otherwise follow these steps to complete for the MITTCE the Worksheet for Line 17 on page 15 of the 2003 Form 1116 martuctors as Effect the amount from Form 8801, line 4, on line 1 of the MITTCE and Worksheet (or Line 17 b Complete the Schedule D Tax Worksheet (or Line 17 b Complete the Schedule D Tax Schedule D Form 1040) or the 2003 netructions for Schedule D Form 1040, or the 2003 netructions for Form 1040, or the 2003 netructions for Form 1040, or the 3003 netruction for Mitton Form 8801, line 10, on line 1 of the worksheet in the 2003 regular tax Schedule D Form 1040 complete the rest of the MITTCE Schedule D Tax Worksheet II worksheet in the 2003 regular tax worksheet and Cappial Gam Tax Worksheet in the 2003 regular tax worksheet and complete the rest of the MITTCE worksheet in the 3004 line 10 on line 1 of the MITTCE worksheet in the 3004 lines 2 through 5.1 is 3013 of gursely our 2003 tax using the Qualified Forwersheet in the 3004 lines 2 through 5.1 is 31 5.2 a and 35 through 5.2 it such 2003 instructions for Form 1041 complete and interpretation of Form 1041 complete and interpretation for Form 1041 complete and

including any credit for phor year minimum tax). If the result is zero or Form 1040NR. Subtract from the amount on line 40 the total of any credits on lines 43 through 49 (not less enter -0-

total of any credits on lines 2a through 2c from the sum of lines 1a and 1b. If the result is zero or less, enter -0-Form 1041, Schedule G. Subtract the

### Part III—Tax Computation Using Maximum Capital

Worksheet as follows. Enter the amount from Form 8801, line 10, on line 1 of the MTFTCE worksheet, enter the amount

ICE worksheet, enter the amount line 4 of the 2003 regular tax

If you did not complete Schedule D (Form 1040) for 2003 because you

from line 4 of the 2003 regular tax worksheet on the same line of the MTFCE worksheet, and complete the rest of the MTFTCE worksheet skipping lines 2, 3, 9, and 13 through 17

Igured your tax using the Qualified Dividends and Capital Gain Tax Worksheet in the instructions far line 41 of Form 1040, then

• Enter the amount from line 6 of that worksheet on Form 8801, lines 28 and

 Enter on Form 8801, line 39 the amount from line 11 of that worksheet (or if that line is blank, the amount from line 19 of that worksheet) Enter on Form 8801, line 35 the amount, if any from line 7 of that worksheet, and

Il your 2003 taxable income was zero or less, complete lines 13. 5 through 17b. 19, 22 through 28. 55, and 43 of your 2003 Schedule D (Form 104), (lines 19 through 23. 32, and 40 of the 2003 Schedule D (Form 1041), or lines 2 through 13. 24 and 32 of the 2003 Schedule D (Form 1041), or lines 2 through 13. 24 and 32 of the 2003 Schedule D Tax Worksheet, if applicable before completing Part III

Estates and trusts, if you figured your 2021 as usuang the Qualified Dividend's Tax Worksheet in the Form 1041 in instructions enter the amount from line 4 of that worksheet on Form 8801, lines 28, 30, and 36, skip Form 8801, lines 28, and enter on Form 8801 in less 2, and from line 5 of that worksheet.

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

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unioss 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 section 6103.

everage time is. Recordkeeping, 2 hr. 4 min. Learning about the law of the form, 2 hr. 6 min. Preparing the form, 1 hr. 54 min. Copyling, assembling, and sending the form to the IRS, 34. this farm will vary depending on individual circumstances. The estimated The time needed to complete and file

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 refurn with which this form is filed. If you have comments concerning the

4
881
Form

Separation of the Present

Child's Interest and Dividends Parents' Election To Report

Attachment Sequence No. 40 9004

OMB No 1545-1128

See instructions on back,
 Attach to parents' Form 1040 or Form 1040NR

Caution: The Federal income tax on your chid's income, including qualified dividends and capital gain distributions, may be less if you like seperate fax terribin for the chid, instead of minding this election. This is because you cannot late certain tax benefits that your chid, could take on his on the court entire for details, see Tax benefits you may not Take on page 2.

Child a name lifest, evital, and last)

B Child's or

lament shown on your return

Part ! Child's Interest and Dividends To Report on Your Return If more than one Form 8814 is attached check here

ta Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID see the instructions

qp your child's tax-exempt interest. Do not include this amount on line 1a b Enter

2 Enter your child's ordinary awdends including any Akaska Permanent Fund dividends. If your child received any ordinary dividends as a nonlinee, see the instructions.

Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions

Add lines 1a, 2, and 3. If the total is \$1.600 or less, skip lines 5 and  $\hat{\sigma}$  and go to line 7. If the total is \$8.000 or more, do not life this form. Your child must file his or her own return to report the income

Base amount

Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below.

9

Part II Tax on the First \$1,600 of Child's Interest and Dividends

Subtract line 7 from line 4. If the result is zero or less, enter -0-Tax. Is the amount on line 8 less than \$8007

Amount not taxed

8

Yes. Multiply line 8 by 10% (10) Enter the result here and see the Note below No. Enter \$80 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 lax you enter on Form 1640, line 43, or Form 1040MR, line 40. For Papervork Reduction Act Notice, see page 3.

Cat No 10750J

Form 8814 (2004)

General Instructions

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 Purpose of form. Use this form if you following conditions

 The child was under age 14 at the end of 2004. A child born on January 1.
 1991, is considered to be age 14 at the The child's only income wes from interest and dividends including capital gain distributions and Alaska Permanent. end of 2004

 The child's gross income for 2004 was less than \$8 000 und dividends

The child is required to tile a 2004

• There were no estimated tax payments for the child for 2004 (including any overpayment of tax from his or her 2003 return applied to 2004 estimated tax)

How to make the election. To make the election, complete and distuble formly 8814 to your tax return and file your return by the due date (including your return by the due date (including activisms) A separate form 8814 must be filed for each child whose income You must also qualify. See Parents who qualify to make the election below. There was no federal income tax withheld from the child's income

you choose to report

4

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 2004 with the child's other parent

You and the child's other parent were married to each other but file separate returns for 2004 and you had the higher taxable income

 You were unmanned, freated as unmanned for flederal incorner tax purpo ses, or separated from the child's other parent by a divorce or separate mantlenance decree. 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.

Work. If you end the chief's other parent were not marked but lived logether during his period of the highest tables income. The highest tables income on elect to report your chief is not seen if you elect to report your chief is not not ake. If you elect to report your chief is noone on

your return, you may not take any of the following aeductions that your child could take on his or her own return Standard deduction of \$2,000 for a

 Penalty on early withdrawal of child's Itemized deductions such as child's investment expenses or chartable

contributions

If your child received qualified dividends to capital gain distributions, you may by up to \$40.00 more tax if you make this electron instead of filing a separate tax return for the child. This is because the tax rate on the child's morne between \$800 and \$1.000 is 10% if you make this election. However, for the man for the child, the tax rate may be as low as 5% because of the preferential tax rates for qualified dividends and capital gain distributions.

If any of the above apply to your child, first figure the laze on you'r child, income as if he or she is fling a return Next. If figure the tax as if you are electing to report your child's income on your return then, compare the methods to return freu. Then, compare the methods to Alternative minimum 1ax. Il your child received fax veventhy integed (of exempt meters) (or over the alternative Minimum 1ax See Form 6251 Alternative Minimum 1ax—Inaviduals and 1st instructions for Inaviduals and 1st instructions for determine which results in the lower tax details

dividends, and capital gain distributions income for purposes of figuring your investment interest expense deduction your child received qualified dividends Alaska Permanent Fund dividends or capital gain distributions, see Pub 550, igure the amount you may treat as you Investment Income and Expenses to investment interest expense. Your child's income (other than qualified dividends. Alaske Permanent Fund ed to be your investment that you report on your return is

Foreign accounts and trusts, Complete Schedule B (Form 1040), Part III, for your child if he or she (a) had a foreign financial account or (b) received a distribution from, or was the grantor of, or transferor to, a foreign trust. If you answer "Yes" to either question, you must file this Schedule B with your return. Enter "Form 8814" next to line 7a. complete line 7b if applicable

Change of address. If your child filed a return for a previous year and the address shown on the last return filed is not your child's current address be sure

to notify the IRS, in writing of the new address. To do this, you may use Form 8822, Change of Address. Name and social security number, If fling a joint return, include your spouse siname but enter the social Additional information. See Pub 929, Line Instructions

municipal bonds, enter the amount and "ax-exempt interest" on the dotted line metr to line 1 bo not include this interest in the total for line 1a but be sure to include it on line 1b Une 1a. Enter all taxable interest incom-received by your child in 2004. If your child received a Form 1099-INT for tax-exempt interest, such as from security number of the person who

interest that actually belongs to another person, enter the amount and "ND" (for nominee distribution) on the dofted line next to line 1a. Do not include amounts received as a nominee in the total for If your child received

if your child had accrued interest that was post to the seller of a bond amortizable bond permain (but a bond) allowed as a reduction to interest morror or if any organia suse discount (olb), as less than the amount shown on your child's Form 1094-010, enter the nontaxable amount on the dotted line rest to line 1a and "Accrued interest whichever applies Do not include any wontaxable amounts in the total for

Une 1b. If your child received any tax exempt interest income, such as from certain state and municipal bonds report it on line 1b. Also, include any received as a shareholder in a mutual exempt-interest aniderals your child lund or other regulated investment

interest or exempt-interest dividends paid by a regulated investment company from private activity bonds see Alternetive minimum tax on this page. Note. If line 1b includes tax-exempt Line 2. Enter the ordinary dividends

received by your child in 2004. Ordinary dividends should be shown in box 1a of Form 1099-DIV. Also, include ordinary. partnership, an S corporation, or an estate or trust

If your child received as a normnee ordinary dividends that actually belong to another person enter the arrount and TVO on the dotted line next to line 2. Do not include amounts received as a nonninee in the total for line 2.

distributions were reported on Form 1099-DIV as unrecaptured section 1250 gain, section 1202 gain, or collectibles (28%) gain, see Pub 929 for details on the amount to report on Schedule D If any of the child's capital gain **Line 3.** Enter the capital gain distributions received by your child in 2004. Capital gain distributions should be shown in box 2a of Form 1099-DIV. If your child received, as a nominee

capital gain distributions that actually belong to endettive person, enter the amount ond "ND" on the detect line next to line 3. Do not include amounts received as a nominee in the total for filme 3.

Line & If qualified dividends are included in the amount on line 2 or if you ordered an amount on line 3 use the worksheet below to figure the amount to enter on line 6 and the amount to add to your income as

 Qualified dividends on Form 1040, lines 9a and 9b, or Form 1040NR, lines 10a and 10b, or

The worksheet is needed to dwide the \$1 600 base amount on line 5 among your child's qualified dividends, capital gain distributions and other interest and Form 1040NR, line 14

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Previousle says 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 night amount of tax.

(Keep for your records)

Divide line 1 by line 3 Enter the result as a decimal (rounded to at least three places). Divide line 2 by line 3 Enter the result as a decimal (rounded to at least three places).

Multiply line 7 by line 4 include this amount on Form 1040, lines Sa and Sb, or Form 1040NR, lines and 104 on the dated lines next to those lines, enter Form 8434" and this amount (unless you file Schedule B (Form 1040), in that case, follow the instructions in the Note on this line). Also, who is Schedule B (Form 1040), in that case, follow the instructions in the Note on this line). Also, so the control of a control of the control of t

Multiply line 7 by line 5 Include this amount on Schedule D, line 13 Form 1040, line 13, or Form 4040H; line 44 Exiter\* Form 38414 and this amount on the deted line next to line 13 of Schedule D on in the space to the felt of line 13 of Form 1040 or line 14 of Form 1040NP. Also, enter\* CGD\*\* (for "capital gain distribution") and this amount on the dotted line next to line 6 of Form 8814. Add lines 8 and 9 10

**①** 

relating to a form or its instructions must be retained as long as their contents may become material in the administration of any internal Persenue law Generally, tax returns and return You are not required to provide the information requested an a form that is subject to the Paperwork Reduction Act unless the form displays a vaild OMB control number Books or records

this form will vary depending on mindwidal curcurstance. The estimated average time is Record-keeping, 26 min. Learning about the law or the form, 11 min. Preparing the form, 40 min. and Copyling, assembling, and sending the form (to the IRS, 16 min sending the form to the IRS, 16 min information are confidential, as required by Internal Revenue Code section 6103 The time needed to complete and file

accuracy of these time estimates or auggestions 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 field. If you have comments concerning the

\$.60 ம் ம

9 0 1

Form 8814 (2004

Forms 8814 (include this amount on Form 1040, line 21, or Form 1040NR line 21 whichever applies Be sure to enter Form 8814" and the total of the line 6 amounts in the space next to line 21 If you checked the box on line C, add the amounts from line 6 of all your

Line 9. If you checked the box on line C add the anounts from line 9 of all your Forms 8814 include the total on Form 1040, line 43. or Form 1040NR line 40 Be sure to check box a on that

Capital gain distributions on Schedule D, line 13 or if you are not required to file Schedule D, on Form 1049, line 13 or

dividend income

Child's Qualified Dividends and Capital Gain Distributions Worksheet—Line 6

Enter the amount of qualified dividends included on Form 8814 line 2 Enter the amount from Form 8814, line 3  $\,$ Enter the amount from Form 8814, line 4 1. Enter the amount of qualified 2. Enter the amount from Form 8. Enter the amount from Form 8. Divide line 1 by line 3. Enter the Base amount
7. Subtract line 6 from line 3.

ග්

Subtract line 10 from line 7. Enter the result here and on Farm 8814. line 6

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#### Section 6

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Definitionpg 125	Foreign-earned income exclusion
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Exemption Amount	Definitionpg 126
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Classified by size of adjusted gross income	Deductions 2.1
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Exemptions	Definitionpg 126
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	Returns with itemized deductions
F	Classified by marital status 2.2
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Farm net income or loss	Fourfaited interest namelty
Classified by:	Forfeited interest penalty Classified by:
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Size of adjusted gross income 1.4	Time series, 2000-2004
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Reported on:	Form 1040 returns
Returns with itemized deductions 2.1	Descriptionpg 127
Classified by marital status 2.2	Time series, 2000-2004
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Marital status	
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Classified by:	Income subject to tax
Size of adjusted gross income 1.4	(See Modified taxable income)
Definitionpg 127	
	Income tax after credits
Gambling loss deduction	As a percentage of adjusted gross income
Definitionpg 127	and modified taxable income
Returns with itemized deductions 2.1	Classified by:
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Size of adjusted gross income 3.3	Size of adjusted gross income 1.2, 3.3
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Reported on returns with itemized	Reported on:
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H	Time series, 2000-2004
leads of household, returns of	Income tax before credits
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Classified by:	Size of adjusted gross income 1.4
Each rate at which tax was computed 3.6	Definitionpg 128
Marginal tax rate	Reported on:
Sources of income 1.3	Returns with modified taxable income 3.1
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Type of exemption	Time series, 2000-2004 A
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Classified by marital status	Income tax less credits
Time series, 2000-2004	Time series, 2000-2004 A
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Income tax withheld	Investment interest expense deduction
Classified by:	(See Interest paid deduction)
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Size of adjusted gross income 3.3	Itemized deductions
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Reported on:	type)
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Time series, 2000-2004 A	Itemized deduction limitation Classified by:
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Marital status 1.3	J
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Type of interest paid deduction 2.1	(See also Sales of capital assets, net gain or loss)
	Classified by:
Interest received	Size of adjusted gross income 1.4
(See Taxable interest received)	
	Long-term gain or loss from other forms
Interest, tax-exempt	(See also Sales of capital assets, net gain or loss)
(See Tax-exempt interest)	Classified by:
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Long-term loss carryover	Miscellaneous itemized deductions
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Classified by:	Definition
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Type of exemption	Reported on:
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Time series, 2000-2004	· ·	
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Q	Definition	
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Qualified dividends	Retirement savings contribution credit	
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Classified by:			
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