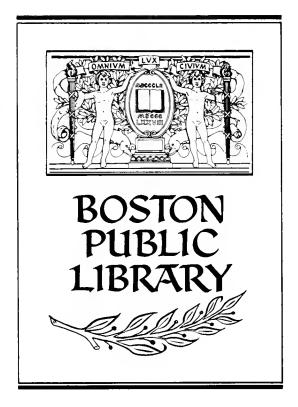
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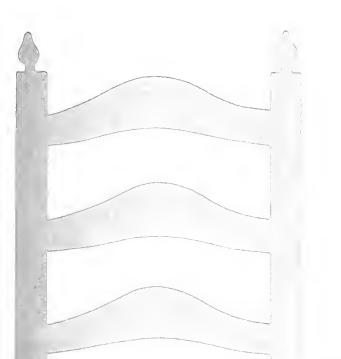


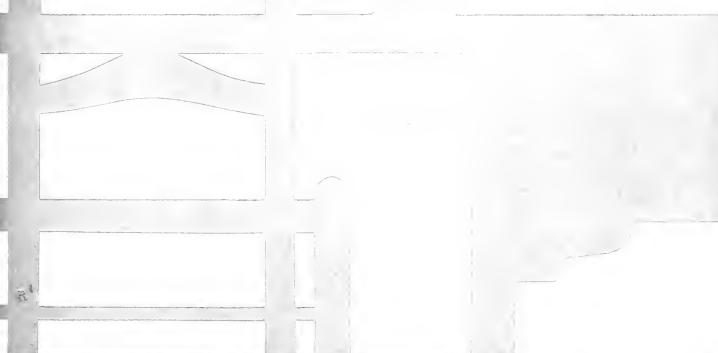
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This report annually contains data on sources of income, adjusted gross income, examptions, total deductions (laxable income income tax, tax credits self-employment tax, tax withhelo, and taxpayments. Also shown are foreign and domestic dividence, capital gains and icsses, and selected income and tax items for States. Classifications are by tax status, size of adjusted gross income, marital status, form of deduction, and tax rates.

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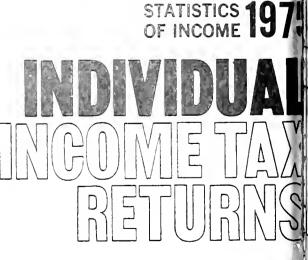
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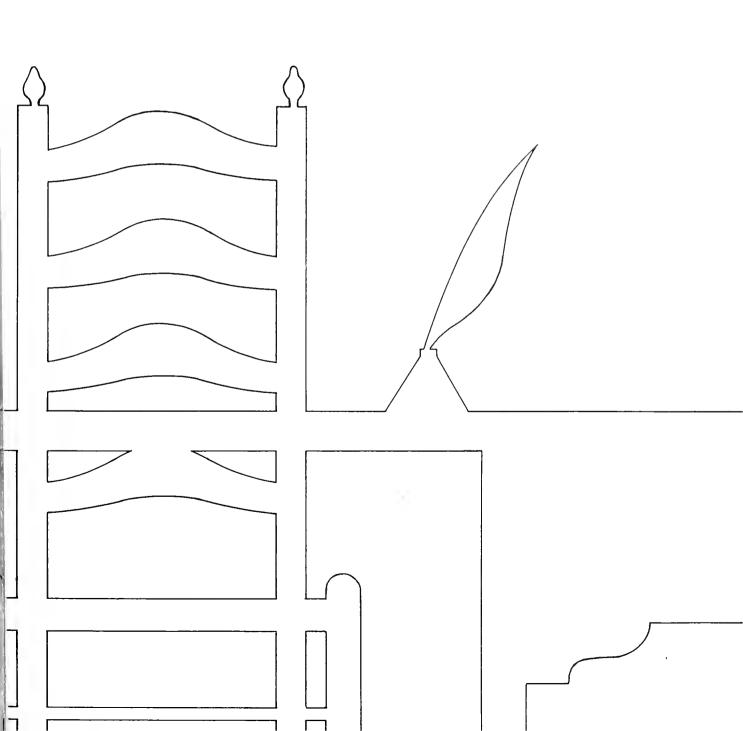
Jerome Kurtz, Commissioner William E. Williams, Deputy Commissioner Anita F. Alpern, Assistant Commissioner Planning and Research)

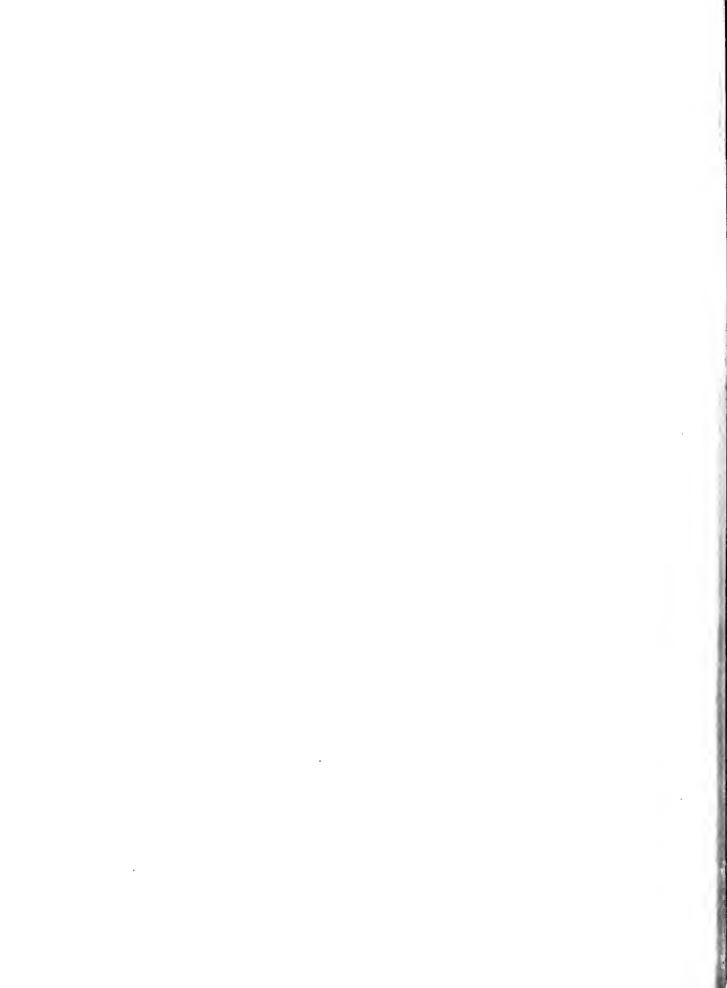
Statistics Division

Vito Natrella, Director Howie Wilson, Assistant Director Bennett R. Moss, Chief, Planning and Review Staff Robert A. Wilson, Chief, Statistics of Income Branch John P. Hiniker, Chief, Projections and Special Studies Branch Fred Frishman, Chief, Mathematical Statistics Branch Thomas M. Durkin, Chief, Operations Branch This report was prepared in the Statistics of Income Branch by the Individual Income Statistics Section under the direction of Jack Blacksin.

The procedures for sampling, processing, and reviewing the data were developed by other branches of the Statistics Division. Statistical abstracting of the data was done by the Service Centers at Andover, Massachusetts; Austin, Texas: Chamblee, Georgia; Covington, Kentucky; Fresno, California; Holtsville, N.Y.; Kansas City, Missouri; Memphis, Tennessee; Philadelphia, Pennsylvania; and Ogden, Utah.

The Data Center at Detroit, Michigan, designed and conducted the computer processing.





COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

February 23, 1978

The Honorable W. Michael Blumenthal Secretary of the Treasury Washington, D.C. 20220

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared for publication the complete report, *Statistics of Income*—1975, *Individual Income Tax Returns*. This report, based on a sample drawn from the 82.2 million returns filed during calendar year 1976, presents estimates of taxpayers' income, exemptions, deductions, and tax, including tax credits, nontaxable returns, and returns of taxpayers age 65 or over. Major classifiers used are size of adjusted gross income, State of residence, and marital status of taxpayers. Detailed information on the components of the types of itemized deductions, the types of statutory adjustments, and on tax preferences and the additional tax for tax preferences, last available for 1973, are also shown in this report. In addition, data are presented on the earned income credit, the personal exemption credit, and the purchase of new residence credit, all enacted in the Tax Reduction Act of 1975; and on high-income returns classified by three new income concepts as defined in and required by the Tax Reform Act of 1976.

Sincerely,

Commissioner

Department of the Treasury Internal Revenue Service

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Introduction

Requirements for Filing

The data presented in this report are estimates based on a stratified sample of individual income tax returns, selected before audit, and represent coverage of the 82.2 million Forms 1040 and 1040A filed by the Nation's taxpayers for income year 1975. Coverage of returns below the income levels described under "Requirements for Filing" was generally limited to persons filing for a refund of income tax withheld or for self-employment tax purposes. In addition, for Tax Year 1975, the introduction of the "earned income credit" (described under "Changes in Law") made it beneficial for certain low-income persons to file returns, even if they did not meet the filing requirements.

The Internal Revenue Code of 1954, as amended, provided the legal basis for tax activity detailed in this report. Revisions to the Internal Revenue Code which affected the comparability of some of the data in this report with data presented for previous years are described under "Changes in Law." The principal criterion which determined whether an individual had to file a return was the size of gross income (defined as all income received in the form of money, property, and services, that was not, by law, expressly exempt from tax). For 1975, a return had to be filed by:

(a) a single person (other than a surviving spouse) under 65 with gross income of at least \$2,350 (as compared to a \$2,050 filing requirement for 1974);

(b) a single person (other than a surviving spouse) age 65 or older with gross income of at least \$3,100 (\$2,800 for 1974);

(c) a surviving spouse under 65 with gross income of at least \$2,650 (\$2,050 for 1974);

(d) a surviving spouse age 65 or older with gross income of at least \$3,400 (\$2,800 for 1974);

(e) a married couple, neither of whom filed a separate return, with both spouses under 65 and a combined gross income of at least \$3,400 (\$2,800 for 1974);

(f) a married couple with one spouse age 65 or older and with a combined gross income of at least \$4,150 (\$3,550 for 1974);

(g) a married couple with both spouses age 65 or older and with a combined gross income of at least \$4,900 (\$4,300 for 1974);

(h) a married person (regardless of age) whose spouse was filing a separate return (e.g., to obtain a refund of income tax withheld), if that married person had a gross income of \$750 or more (no change from 1974).

In addition, as was true for 1974, children claimed as dependents on their parents' returns had to file if they had gross income of \$750 or more and received any "unearned income" (such as dividends, interest, or capital gains); and self-employed persons with "selfemployment income" of \$400 or more had to file in order to pay self-employment tax. There were two major laws enacted which affected the comparability of some of the data presented in this report with those presented in previous years, the Tax Reduction Act of 1975 and the Employee Retirement Income Security Act (ERISA) of 1974. Both of these laws had provisions which had already gone into effect for 1974; however, their major provisions became effective for Tax Year 1975.

For Tax Year 1974, the Tax Reduction Act of 1975 had provided for a one-time rebate of taxes paid of up to \$200 per taxpayer. For 1975, the following provisions were introduced to reduce a taxpayer's tax liability:

(a) an increase of up to \$600 in the "standard deduction;"

 (b) an "exemption credit" of \$30 per exemption other than age or blindness;

(c) an "earned income credit" of up to \$400 for returns with adjusted gross income of less than \$8,000;

(d) a "purchase of residence credit" of up to \$2,000 for taxpayers who had purchased a new principal place of residence;

(e) an increase in the amount of time (from 12 to 18 months) allowed to purchase a replacement residence in order to postpone the taxation of the gain realized from the sale of the old residence (not related to (d) above); (f) an increase in the "investment credit" from 7 percent to 10 percent of qualified investment property;

(g) an expansion of the work incentive (WIN) credit to take account of the Aid to Families with Dependent Children (AFDC) program under the Social Security Act provisions.

In addition, under the Employee Retirement Income Security Act of 1974, employees who were not covered by qualified retirement plans were allowed to set up their own "individual retirement accounts," popularly referred to as IRA's, and deduct as much as \$1,500 for contributions to the account in arriving at adjusted gross income.

One more benefit for individual taxpayers was included as an amendment to Public Law 93–625, an act to amend the tariff schedules. It raised the maximum amount allowed taxpayers claiming a credit or deduction for contributions to candidates for public office.

A description of each of these benefits is given in section 6, Explanation of Classifications and Terms. The data for these items are shown primarily in section 2, Deductions and Exemptions, and section 3, Tax Computation and Tax Rates.

Returns Filed and Sources of Income

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Introduction

The data presented in this section cover primarily the number of returns for 1975 and the sources of income, including the adjustments to gross income, reported on these returns, classified by size of adjusted gross income and by marital status. Major characteristics, such as sources of income and selected tax items, of the returns filed for 1975 compared to 1974 are summarized in table 1A. Special topics for which data are presented are nontaxable returns, high-income returns, returns of taxpayers filing Form 1040A, returns with the presidential election campaign fund checkoff, and returns with individual retirement accounts and self-employed retirement deduction.

Number of Returns Filed

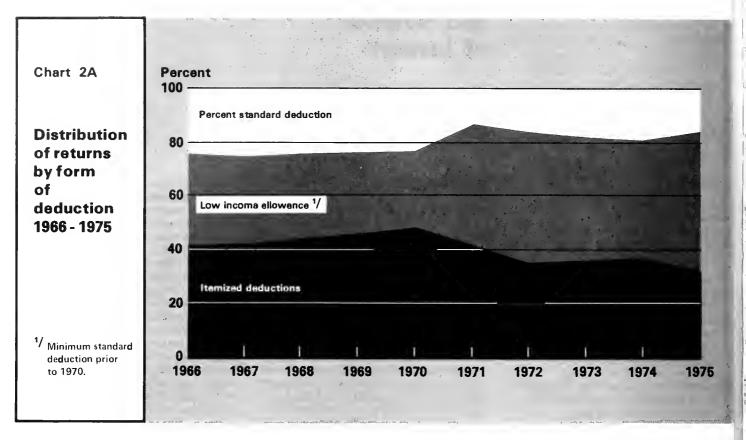
The Tax Reduction Act of 1975 raised the income requirements for filing an individual income tax return by increasing the amount of the "standard deduction" (by as much as \$600 for certain taxpayers; see section 2 for the specific changes). This change was a major reason for fewer returns being filed for Tax Year 1975, about 82.2 million compared to about 83.3 million for 1974. Summary information on the number of returns filed, by marital status, for 1975 compared to 1974 is shown in table 1B, while additional information on the number of returns filed for the 10-year period 1966-1975 is shown in chart 1A.

Some of the decrease in returns filed caused by the change in the standard deduction may have been offset by the introduction of the "earned income credit." also provided for by the Tax Reduction Act of 1975. This credit was a refundable amount which could be returned to a qualifying individual regardless of any tax liability, resulting in certain individuals filing returns when they were not otherwise required to in order to claim the credit. (See section 3 for a description of and data on the earned income credit.)

Item	1974	1975	Increase or decrease (), 1975 over 1974
	(1)	(2)	(3)
lumber of returns, total	83,340,190	92,229,332	-1,110,85
Taxeble	67,334,767	61,490,737	5,844,03
	16,005,423	20,738,595	4,733,17
djusted gross income less deficit	905,523,257	947,784,873	42,261,61
ources of income Salanes and weges (gross) Business or profession net profit less toss Farm net profit less toss Partnership net profit less toss	758,628,835 39,047,111 4,996,196 11,012,554	795,399,462 39,421,476 3,563,321 10,751,319	36,770,62/ 374,36/
Small Business Corporation net profit less loss	2,576,524	2,059,772	516,75
Sales of capital assets net gain less loss	13,470,125	14,071,891	601,76
Dividends in adjusted gross income	20,887,969	21,892,126	1,004,15
Interest received	39,543,264	43,433,554	3,890,29
Rent net income less loss	3,811,349	3,432,694	
Royatly net income less loss	1,619,530	1,769,380	
Estates end trusts net income less loss	2,331,536	2,554,324	
All other sources (net)	20,701,059	24,537,551	
tatutory adjustments'	13,102,795	15,101,999	1,999,20
axabie income	573,605,736	595,492,866	21,887,13
otal credits	1,614,869	8,069,846	6,454,970
come fax after credits	123,464,526	124,382,197	917,67
dditional tax for tax preferences	142,574	144,100	1,52
otal income tax	123,607,100	124,526,297	919,19
all-employment tax	3,289,118	3,376,047	86,92
cola tax isability*	127,003,401	127,938,931	935,53

*Comprises sick pay exclusion, moving expense deduction, employee business expense deduction, self-employed retirement deduction, and for 1975, payments to an Individual Retirement Account and forfeited interest penalty

The sum of total income tax, self-employment tax, social security taxes on the income, tax from recomputing pror year investment credit, tax from recomputed prior-year work incentive (WIN) credit, tax on premature distributions, excess contributions tax, and "other" taxes NOTE Detail may not add to total because of rounding



Adjustments to Gross Income

Adjustments to gross income included expenses incurred by business men and women or by farmers in the course of running a business, as well as certain expenses of employees such as moving or travel expenses. Sole proprietorship expenses were reported on Schedules C and F (or, in the case of partnerships or Small Business Corporations electing to be taxed through their shareholders, on the appropriate forms filed by those entities), and are detailed in the reports *Statistics of Income—Business Income Tax Returns and Statistics of Income—Corporation Income Tax Returns.*

Expenses of employees were reported on Form 1040 and are shown in this report as "statutory adjustments." These adjustments were comprised of sick pay exclusion; moving expense deduction; employee business expense deduction; self-employed retirement deduction; forfeited interest penalty (for the premature withdrawal of funds from a time savings account); and, beginning with Tax Year 1975, payments to an "individual retirement account" (IRA). Data for these types of statutory adjustments, last available for 1973, are shown in this report in table 1.6.

Individual retirement accounts were provided for by the Employee Retirement Income Security Act of 1974 to allow employees not covered by qualified pension or retirement plans to set up their own plans. Employees were allowed to Table 1B.-Number of Returns by Marital Status and Size of Adjusted Gross Income

Size of edjusted gross income end marital statue	1974	1975	Change, 1974 to 1975
	(1)	(2)	(3)
Total	63,340,190	82,229,332	-1,110,058
Joint returns of husbands and wives	44,226,527	44,140,085	
Separate raturns of husbands and wives	2.355.106	1,938,813	-416,293
Returns of heads of households	4,687,819	4.983,339	295,520
Returns of surviving spouses	213,520	155,521	-57,999
Returns of single persons	31,857,218	31,011,574	
Under \$5,000, total ¹	26,766,673	24,901,653	1,864,820
Joint returns of husbands and wives	4,771,422	4,909,737	138,315
Separate returns of husbands and wrives	1,093,389	843,868	-248,521
Returns of heads of households	1 525 142	1 489,206	35,936
Returns of surviving spouses	85,483	55,841	-29.642
Returns of single persons	19,291 237	+7,603,201	-1.688,036
\$5,000 under \$10,000, total	20,586,617	19,952,914	633,703
Joint returns of husbands and wives	9,398,955	8,874,764	-524,191
Separate returns of husbands and wives	806,717	660.027	146,690
Returns of heads of households	2,093,261	2,089,836	-3.425
Returns of surviving spouses	54,569	44,236	- 10,333
Returns of single persons	8,233,115	8,284,051	50,936
\$10,000 under \$15,000, total	15,670,258	14,963,680	-706,578
Joint raturns of husbands and wives	11,629,562	10,316,373	-1,313,188
Separate returns of husbands and wives	343,802	307,693	-36,109
Returns of heads of households	738,951	934,904	195,853
Returns of surviving spouses	39,760	27,029	- 12,731
Raturns of single persons	2,918,183	3,377,681	458,498
\$15,000 or more, total	20,318,642	22,410,885	2,084,243
Joint returns of husbands and wives	18,426,588	20,039,211	1,612,623
Separate returns of husbands and wives	111,198	127,225	16,027
Returns of heads of households	330,465	469,393	138,928
Raturns of surviving spouses	33,708	28.415	5,293
Returns of single persons	1,414,683	1.746.641	331,958

Includes returns with no adjusted gross income NOTE. Detail may not add to total because of rounding

contribute to such plans the lesser of \$1,500 or 15 percent of their "earned income," and they could deduct their contributions from gross income to arrive at adjusted gross income. (See "Individual Retirement Account" in section 6, Explanation of Classifications and Terms.) Data for returns with payments to an individual retirement account as well as for returns with self-employed retirement deduction are presented in table 1C.

Table 1C.—Returns with Payments to an Individual Retirement Account and Returns with Self—Employed Retirement Deduction

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

		Size of	adjusted gross inc	ome			
Sources of Income or loss	Total	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 or more		
	(1)	(2)	(3)	(4)	(5)		
Total number of returns	1,793,081	36,999	178,203	293,472	1,288,407		
Returns with payments to an individual ratirament account:							
Number of returns Adjusted gross income lass deficit Amount of deduction	1,211,794 30,823,108 1,436,443	22,638 52,171 12,310	132,543 1,063,818 100,579	215,407 2,710,018 217,764	841.206 26,997,101 1,105,792		
Salaries and weges: Number of raturns Amount of salanas and wages Amount of deduction	1,026,019 20,846,015 1,213,130	12,518 93,716 7,256	101,856 809,510 72,966	184,969 2.175,070 186,974	726.676 17,767,719 945.934		
aturns with self-employed retrament deduction Number of returns Adjusted gross income less deficit Amount of deduction	595,892 21,479,553 1,603,788	14,371 24,871 9,143	44,614 351,045 39,253	80,233 995,636 81,357	456.674 20,108,001 1,474,036		
Business nat profit lass loss: Number of returns Amount of business nat profit lass loss Amount of deduction	374,982 9,819,334 1,061,923	7,859 31,661 6,709	24,970 170,056 21,664	42,992 398,953 44,830	299,161 9,218,664 988,720		
Farm net profit less loss Number of ratums Amount of larm nat profit less loss Amount of deduction	97,696 1,595,613 235,565	3,519 9,074 1,083	8,765 46,992 7,721	11,282 84,258 8,944	74,130 1,455.289 217,817		
Partnership nel profit lass loss Number of ratums Amount of partnership net profit lass loss Amount of deduction	166,116 4,269,834 622,323	835 34,783 1,528	6,069 21,984 6,716	11,802 94,601 17,655	147,310 4,188,032 596,424		
Small Business Corporation nat profit less toss. Number of returns Amount of Small Business Corporation nat profit	14,750	56	e	Ċ	14,042		
Amount of deduction	32,228 58,903	-2,417 250	13 30	-3,417 404	38,049 58,219		

(*) Estimate is not shown separately because of the small number of sample returns on which it was besed. However, the date ere included in

NOTE: Oetail may not add to total because of rounding

High-income Returns, Taxable and Nontaxable

The Tax Reform Act of 1976 mandated the annual publication of "information on the amount of tax paid by individual taxpayers with high total incomes," as well as "the number of such individuals . . . who owe no Federal income tax." The law specified that, in addition to adjusted gross income, three new income concepts were to be used as classifiers: adjusted gross income plus tax preferences; adjusted gross income less investment interest;

and "expanded income," which was arrived at by both adding tax preferences to and subtracting investment interest from adjusted gross income.

Neither tax preferences nor investment nterest were available in a pure form from the ax return. In the case of tax preferences amounts of income afforded special tax treatnent) only two were available for all taxpayers: he dividend exclusion of up to \$100 per axpayer receiving qualified dividends and the apital gains exclusion, equal to one-half the *xcess of net long-term capital gains over net thort-term capital losses. If the sum of the *xcluded capital gains plus other tax preferencis subject to the additional tax for tax preferinces (i.e., the "minimum tax") exceeded \$30,000 (\$15,000 in the case of married versons filing separate returns), the taxpayer Table 1D.—Number of Nontaxable Returns, Classified by Size of Adjusted Gross Income and by Size of Various Other Income Concepts

[All figures are estimates based on samples]

	THI INGUIAS BIE 8	stimates based i	on samples			
	Total		Size	of expanded inc	ome	
Size of adjueted gross income	number of returns	Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 or more
	(1)	(2)	(3)	(4)	(\$)	(6)
Total	20,738,595 20,732,617 4,984 734 204 56	20,731,998 20,730,714 1.052 110 19 3	5,720 1,691 3,764 226 36 36 3	767 171 147 388 54 7	171 32] 31 94 14	39 [
			Size of adjusted g	rose income plu	a tax preferences	
Sizs of adjustad gross income		Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 or more
		(7)	(9)	(9)	(10)	(11)
Totai		20,729,691 20,729,691 — — — — —	7,250 2,695 4,555 — — — —	1,291 182 408 701 — —	292 40 21 33 198	71 9
		Siz	e of adjusted gro	ose income less	Investment Intere	st
Size of adjusted gross income		Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 or more
		(12)	(13)	(14)	(15)	(19)
Total	•••••	20,734,179 20,732,617 1,396 138 27 3	3,864 	426 358 61 7	99 	27

NOTE Detail may not edd to total because of rounding.

was required to file a Form 4625 to compute an additional tax. For such taxpayers, "total tax preferences" as tabulated in table 1.11 also included the following items from Form 4625: the excess of accelerated depreciation on certain real property and property subject to a net lease over depreciation computed under the straight-line method; the excess of rapid amortization allowable on certain capital expenditures (such as pollution control facilities) over the normal depreciation deduction otherwise allowable; the excess of percentage depletion over the adjusted basis of the property; the unrealized gain on the exercise of stock options; and the amounts set aside as bad debt reserves by financial institutions in excess of the amounts needed on the basis of actual past experience.

The purpose of adding tax preferences to adjusted gross income was to obtain a measure of total income which treated various sources of income more nearly equally, i.e., to include the full amount of each source, before any exclusions or reductions allowed under the Internal Revenue Code. Similarly, the purpose of subtracting investment interest was to obtain a more nearly equal treatment of various types of expenses. In making out their tax returns, taxpayers who borrowed money for investment purposes included the gross income from those investments in their adjusted gross incomes, and deducted the interest on the borrowed money as part of their itemized deductions. This was in contrast to the tax treatment of businessmen and women and farmers, who deducted their business expenses from their business incomes and included only the net amount in their adjusted gross incomes. In other words, the purpose of subtracting investment interest from adjusted gross income was to have an income concept that included the "net" amount of investment income (income less allocable expenses) just as it included the "net" amount of business or farm income.

Since most taxpayers were not required to identify on their returns all of the interest on amounts borrowed strictly for investment purposes, it was necessary to approximate an amount of "investment interest" for the statistics. The method used was to consider all interest deducted *other* than the amount reported on the separate "home mortgage interest" line as being potential investment interest. However, the amount tabulated for purposes of table 1.11 as investment interest expense was limited so as not to exceed the amount of investment income (interest received, dividends, and capital gains) included in the taxpayer's total income.

Since four different income concepts were used for table 1.11, and since these concepts contain differing amounts of investment income, the investment interest expense was limited depending on the income concept being tabulated. Thus, for those income concepts which did not include tax preferences (adjusted gross income and adjusted gross income less investment interest), dividends after exclusion and one-half excess net long-term capital gains were used as the basis for computing investment interest expenses. However, for those income concepts which included tax preferences (adjusted gross income plus tax preferences and expanded income), dividends before exclusion and the full amount of net long-term capital gains were used. A step-by-step description of this computation is shown under "investment interest" in section 6, Explanation of Classifications and Terms.

Table 1D shows the shifts in the number of returns from one income class to another that resulted from adding tax preferences to adjusted gross income, from subtracting investment interest, and from making both adjustments. Depending on which income concept was used, the number of "high-income nontaxables" (returns with "total income," the definition of which varies by income concept, of \$200,000 or more and no "total income tax") for 1975 varied from 126 to 363.

Individual Returns/1975 • Returns Filed and Sources of Income

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

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

	Retu	172.8	All returns Adjuster	d gross income les	u deficit		Taxable	returns	
Size and accumulated size of edjusted gross income		-				Retu	лтна	Adjusted grives d	oss income leficit
	Number	Percent of total	Amount	Percent of total ¹	Average (Dollars)	Number	Percent of total	Amount	Percent of total 1
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	82,229,332	100.0	947,784,873 6,304,555	100.0	11,526 	61,490,737 1,710	100.0	898,314,536 	100.0
adjusted gross income	643,791 4,738,778 5,407,488 5,002,560 4,565,790 4,543,448	56 56 6.1 5.6 55		03 09 13 17 22		(*) 53,275 1,318,430 2,707,773 3,085,734	(*) (*) 2.1 4.4 5.0	(*) 82.622 3.630.275 9.501.703 13.946,719	(*) (*) 04 11 16
000 under 56.000 000 under \$7.000 000 under \$8.000 000 under \$3.000 000 under \$3.000	4,737,247 4,164,112 3,849,630 3,725,148 3,476,777	58 51 47 4.5 4.2	25.971.457 27,016.980 28.852.746 31,674,144 33,030,353	2,7 29 30 33 35	5,462 6,488 7,495 8,503 9,500	3,441,210 3,483,357 3,544,369 3,520,078 3,349,347	56 57 58 57 54	18,900,889 22,633,952 26,573,105 29,933,586 31,824,515	2.1 2.5 3 0 3 3 3 5
).000 under \$11.000 1.000 under \$12.000 2.000 under \$12.000 3.000 under \$14.000 3.000 under \$14.000	3,282,636 3,120,493 2,950,537 2,926,377 2,683,637	40 38 36 36 33	34,459,130 35,890,291 36,885,639 39,501,373 38,693,332	36 38 39 42 41	10,500 11,501 12,501 13,498 14,493	3.206.050 3.065.527 2.908,541 2.887,385 2.656.769	5.2 50 47 47 43	33,669,550 35,260,961 36,362,643 38,974,314 38,505,567	37 3.9 40 43 43
5,000 under \$20,000 1,000 under \$25,000 5,000 under \$30,000 1,000 under \$50,000 1,000 under \$100,000	10,353,534 5,598,117 2,744,255 2,747,618 781,406	12.6 6.8 3.3 3.3 1.0	178,968,121 124 310,576 74,624,652 100,168,142 51,550,859	18 9 13 1 7 9 10 6 5 4	17,286 22,206 27,193 36,456 65,972	10.260.328 5.571.007 2.733.934 2.734.473 776.422	167 91 44 43 13	177,388,419 123,713,620 74,344,891 99,672,019 51,227,272	197 138 83 111 57
0,000 under \$200,000 0,000 under \$500,000 0,000 under \$1,000,000 000,000 or more	152,349 29,193 3,289 1,124	0.2 (*) (*)	19.918,461 8,149,944 2,187,947 2,344,606	2.1 0.9 0.2 0.2	130,742 279,175 665,232 2,085,948	151,615 28,989 3,245 1,112	0.2 (7) (7) (7)	19,820,673 8,091,408 2,158,873 2,315,115	2.2 0.9 0.2 0.3
Cumulated From Smallest Size of Adjusted Gross Income	643,791	0.8	6,304,555		9,793	1,710	(*)	-218,369	-
adjusted gross income under \$1,000	4,738,778 10,146,266 15,148,826 19,714,616 24,258,062	58 123 184 24.0 295	2,713,830 10,786,188 23,232,571 39,188,714 59,680,674	03 11 24 41 63	573 1,063 1,534 1,988 2,460	(*) 53,332 1,371,762 4,079,535 7,165,269	(*) 01 22 66 11.7	(*) 82,656 3,712,931 13,214,634 27,161,354	(*) (*) 04 15 3.0
under \$6,000	28,995,309 33,159,421 37,009,051 40,734,199 44,210,976	35 3 40 3 45 0 49 5 53 8	85,652,131 112,669,111 141,521,857 173,196,001 206,226,353	90 118 148 182 216	2,954 3,398 3,824 4,252 4,665	10,606,479 14,089,836 17,634,205 21,154,283 24,503,630	17.2 22.9 28.7 34.4 39.8	46.062.243 68.696.196 95.269.301 125.202.886 157.027.401	5.1 76 106 13.9 175
under \$11,000 under \$12,000 under \$13,000 under \$14,000 under \$14,000	47,493,612 50,614,105 53,564,642 56,491,019 59,174,656	57 8 61 6 65 1 68 7 72.0	240,695,484 276,585,775 313,471,414 352,972,787 391,866,119	25.2 29 0 32 9 37 0 41 1	5,068 5,465 5,852 6,248 6,622	27,709,680 30,775,207 33,683,746 36,571,133 39,227,902	45 1 50.0 54 8 59 5 63 8	190,696,952 225,957,913 262,320,756 301,295,070 339,800,638	21.2 25 1 29.2 33 5 37 8
under \$20,000 under \$30,000 under \$30,000 under \$30,000	69,528,190 75,126,307 77,870,562 80,618,180 81,399,586	84 6 91 4 94 7 96 0 99 0	570,834,240 695,144,816 769,769,468 869,937,610 921,488,469	59 8 72.9 80 7 91.2 96 6	6,210 9,253 9,885 10,791 11,321	49,488,230 55,059,237 57,793,171 60,527,644 61,304,066	80 5 89 5 94 0 98 4 99 7	517,183,056 640,902,676 715,247,567 814,919,585 866,146,858	57 6 71.3 79 6 90 7 96.4
under \$200,000 under \$500,000 under \$100,000 #ums with AGI	81,551,935 81,581,128 81,584,417 81,585,541	99.2 99.2 99.2 99.2 99.2	941,406,930 949,556,874 951,744,820 954,089,426	98 7 99 5 99 8 100 0	11,544 11,639 11,666 11,694	61 455,681 61,484,670 61,487,915 61,489,027	99 9 100 0 100 0 100.0	885,967,531 894,058,939 896,217,812 898,532,928	98 6 99.5 99 7 100 0
returns Cumulated From Largest Size of Adjusted Gross income	82.229,332	100.0	947,784,871	100 0	11,526	61,490,737	100.0	898,314,539	100.0
000,000 or more	1,124 4,413 33,606 185,955 967,361	(*) (*) (*) 0.2 1.2	2,344,606 4,532,552 12,882,497 32,600,957 84,151,816	0.2 05 13 34 88	2,085,948 1,027,091 377,388 175,316 86,991	4.357 33,346	(*) (*) 01 03 1.6	2.315,115 4,473,989 12.565,397 32,386,070 83,613,342	03 0.5 14 3.6 93
0.000 or more	3,714,979 6,459,234 12,057,351 22,410,885 25,094,522	4 5 7 9 14 7 27 3 30 5	184,319,958 258,944,610 383,255,186 562,223,307 601,116,639	193 271 402 589 63.0	49.615 40,089 31,786 25,087 23,954		6 0 10 5 19 5 36.2 40 5	183.285.361 257.630.252 381.343.871 558.732.290 597.237.858	20.4 28.7 42.4 62.2 66.5
3.000 or more	28.020.899 30.971,436 34.091,929 37.374,565 40,851,342	34 1 37 7 41.5 45 5 49 7	640,616,012 677,503,651 713,393,942 747,863,073 780,893,426	67 1 71 0 74 8 78 4 81 8	22,862 21,875 20,926 20,010 19,115	27,806,279 30,713,820 33,779,347 36,985,397 40,334,744	45.2 49.9 54.9 60.1 65.6	636,212,172 672,575,015 707,835,976 741,505,527 773,330,041	70.8 74.9 78.8 82.5 86.1
000 or more	44,576,490 48,426,120 52,590,232 57,327,479 61,870,925	54 2 58 9 64 0 69.7 75.2		85 2 88 2 91 0 93 7 95 9	18,229 17,375 16,513 15,602 14,787	43,854,822 47,399,191 50,882,548 54,323,758 57,409,492	71 3 77 1 82.7 88 3 93.4	803.263.627 829.836,732 852,470,685 871,371,574 885,316,293	89 4 92 4 94.9 97 0 98.5
.000 or more	66,436,715 71,439,275 76,846,763 81,585,541	80.8 86 9 93 5 99.2	951,375,596 954,089,426	97 6 98 9 99.7 100 0	14,011 13,204 12,380 11,694	60,117,265 61,435,695 61,488,970 61,489,027	97 8 99 9 100.0 100 0	894,819,997 898,450,271 898,532,893 898,532,928	99.6 100.0 100.0 100.0
	82,229,332	100 0	947,784,871	100 0	11,526	61,490,737	100 0	898,314,539	100.0

ootnotes et end of table

Table 1.1-Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income-Continued TAU 6

All ngures are	estimates based bi	n samples-money	amounts are in	thousands of dollars

	[///	ngures are estima	nes based on san	nples-money amo		ne-Continued				
Size and accumulated size of	Taxable	Income	Inc	ome tax aftar cred				Total income tax ³		
edjuated gross income	Amount	Percent of total	Number	Amount	Percent of total	Amount	Total	Percent of- Taxable Income	Adjusted gross income less deficit	Average (Dollare)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(15)
Size of Adjusted Gross Income	590,413,547	100.0	61,483,926	101 383 107	100.0	101 000 007				- 23
No adjusted gross income \$1 under \$1,000	-	100.0	- · · ·	124,362.197	100.0	124,526,297	100.0 (*)	21.1 (7)	13.9 (*)	8
31 under 31,000 \$1,000 under 32,000 \$2,000 under 33,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(*) 32.019 631.732 2.957.103 5,784.104	(*) (*) 01 05 10	53,276 1,318,375 2,707,739 3,085,719	2,990 49,448 351,477 784,699	(*) (*) 03 06	(*) 3,114 49,616 351,687 784,808	(*) (?) (?) 03 06	(*) 97 79 119 136	(*) 3.8 14 37 \$6	(C)
55.000 under \$6.000 \$6.000 under \$1.000 \$7.000 under \$8.000 \$8.000 under \$8.000 \$9.000 under \$10.000	9,219,428 11,699,550 14,209,257 16,842,309 18,344,493	16 20 24 29 31	3,440,382 3,483,135 3,544,351 3,520,030 3,349,335	1,325,214 1,673,426 2,123,266 2,653,145 2,945,364	1 1 1 3 1 7 2 1 2 4	1,325,820 1,673,615 2,123,370 2,653,301 2,945,501	11 13 17 21 24	14 4 14 3 14 9 15 8 16 1	7.0 7 4 8 0 8.9 9.3	
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	20,183,447 21,515,604 22,569,599 24,365,600 24,367,716	34 36 38 41 41	3,206.021 3,065,462 2,908,491 2,887,337 2,656,741	3,337,948 3,588,272 3,835,968 4,167,884 4,247,324	27 29 31 34 34	3,338,054 3,588,481 3,636,177 4,169,028 4,247,592	27 29 31 33 34	16 \$ 16 7 17.0 17 1 17 4	8 9 10 2 10.5 10.7 11 0	
\$15.000 under \$20.000 \$20.000 under \$25.000 \$25.000 under \$30.000 \$30.000 under \$30.000 \$50.000 under \$100.000	116,812,584 86,674,024 53,775,434 74,718,805 40,113,763	198 147 91 127 68	10,259,554 5,570,542 2,733,188 2,733,831 776,009	21,186,385 17,016,948 11,401,797 18,206,952 13,343,671	17 0 13 7 9 2 14 6 10 7	21,187,889 17,019,200 11,402,965 18,213,862 13,361,924	17 0 13 7 9 2 14 6 10 7	18 1 19 6 21.2 24 4 33 3	11.9 19.8 15.3 18.3 26 1	
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	15,865,601 6,385,014 1,634,409 1,691,952	27 11 03 03	151,248 28,853 3,215 1,094	6,824,711 3,294,709 953,245 1,067,154	55 26 08 09	6,848,783 3,323,365 966,664 1,097,654	55 27 08 09	43 2 52 0 59 1 64 9	34.6 41.1 44.8 47.4	41 114 297 987
Cumulated From Smallest Size of Adjusted Gross Income										
No adjusted gross income \$1 under \$1,000 \$1 under \$2,000 \$1 under \$3,000 \$1 under \$4,000 \$1 under \$5,000	(*) 32,019 663,751 3,620,853 9,404,957	(*) (*) 0.1 0.6 1.6	(*) (*) 53,268 1,371,643 4,079,362 7,165,101	(*) (*) 2,988 \$2,436 403,913 1,188,612	(*) (*) (*) (*) 0 3 1 0	14,528 (*) 3,413 53,029 404 716 1,189,524	(*) (*) (*) (*) 0.3 1.0	(*) (*) 107 80 11.2 126	(?) (*) 41 14 31 44	r)
51 under \$6,000 \$1 under \$7,000 \$1 under \$3,000 \$1 under \$3,000 \$1 under \$3,000	18,624,385 30,323,936 44,533,193 61,375,502 79,719,995	32 51 75 104 135	10,605,483 14,088,618 17,632,969 21,152,999 24,502,334	2,513,826 4,187,252 6,310,519 8,963,664 11,909,028	2 0 3 4 5 1 7 2 9 6	2,515,344 4,188,959 6,312,329 8,965,630 11,911,130	20 34 51 72 96	13 5 13 8 14 2 14 6 14 9	\$ 5 6 1 6 6 7 2 7.6	
\$1 under \$11,000 \$1 under \$12,000 \$1 under \$13,000 \$1 under \$14,000 \$1 under \$15,000	99,903,441 121,419,046 144,008,644 168,374,245 192,741,960	16 9 20 6 24 4 28 5 32 6	27,708,355 30,773,817 33,682,308 36,569,645 39,226,386	15,246,976 18,835,248 22,671,216 26,839,100 31,086,425	12 3 15 1 18 2 21 6 25 0	15,249,165 18,837,666 22,673,843 26,841,871 31,089,463	12 2 15 1 18 2 21 6 25 0	15 3 15 5 15 7 15 9 16 1	8.0 8.3 86 8.9 91	
\$1 under \$20,000 \$1 under \$25,000 \$1 under \$30,000 \$1 under \$50,000 \$1 under \$100,000	309,554,544 396,228,567 450,004,002 524,722,807 564,836,570	52 4 67 1 76 2 88 9 95 7	49,485,940 55,056,482 57,789,670 60,523,501 61,299,510	52.272,810 69,269,758 80,691,555 98,898,507 112,242,378	42 0 55 7 64 9 79 5 90 2	52,277,353 69,296,552 80,699,517 98,913,379 112,275,304	42 0 55 7 64 8 79 4 90 2	16 9 17 5 17 9 18 9 19 9	10 1 10 8 11 9 12 1 13 0	i
\$1 under \$200,000 \$1 under \$500,000 \$1 under \$1,000,000 Returns with AGI	580,702,171 587,087,185 588,721,595 590,413,547	88 4 99 4 99 7 100 0	61,450,758 61,479,611 61,482,826 61,483,920	119,067,088 122,361,797 123,315,043 124,382,196	95 7 96 4 99 1 100 0	119,124,087 122,447,451 123,414,116 124,511,769	95.7 98.3 99.1 100.0	20.5 20 9 21 0 21 1	13 4 13 7 13.8 13.9	1 1. 2. 2.
All retums Cumulated From Largest Siza of Adjuated Gross Income	590,413,547	100.0	61,483,928	124,382,199	100.0	124,526,298	100 0	21 1	13.9	2,(
\$1,000,000 or more \$500,000 or more \$100,000 or more \$100,000 or more \$50,000 or more	1,691,952 3,326,362 9,711,376 25,576,977 65,690,740	03 06 16 43 111	1,094 4,309 33,162 184,410 9 6 0,419	1,067,154 2,020,399 5,315,108 12,139,819 25,483,689	09 16 49 98 205	1,097,654 2,064,318 5,387,683 12,236,466 25,598,390	09 17 43 98 206	64 9 62 1 55 5 47 8 39 0	47.4 48.1 42.9 37.8 30.6	987, 473, 161, 66, 26,
\$30,000 or more \$25,000 or more \$15,000 or more \$15,000 or more \$14,000 or more	140,409,545 194,184,960 280,859,003 397,671,567 422,039,303	23 8 32 9 47 6 67 4 71 5	3,694,250 6,427,438 11,997,980 22,257,534 24,914,275	43,690,541 55,092,438 72,109,386 93,295,771 97,543,096	35 1 44 3 56 0 75 0 78 4	43,812,252 \$5,215,217 72,234,417 93,422,306 97,669,898	35 2 44 3 56 0 75 0 78 4	31 2 28 4 25 7 23 5 23 1	23 9 21 4 18.9 16.7 16 4	11,7 6,8 6,9 4,1 3,5
\$13,000 or more \$12,000 or more \$10,000 or more \$30,000 or more \$3,000 or more	446,404,903 468,994,501 490,510,106 510,693,553 529,038,045	75 6 79 4 83 1 86 5 89 6	27,801,612 30,710,103 33,775,565 36,981,586 40,330,921	101,710,980 105,546,948 109,135,220 112,473,168 115,418,532	81 8 84 9 87 7 90 4 92 8	101,837,926 105,674,104 109,262,565 112,600,633 115,546,140	81 8 84 9 87 8 90,4 92 8	22 6 22 5 22 3 22 0 21 6	16 0 15 7 15 4 15 2 14 9	3.4 3.4 3.1 3.1 2.1
\$8,000 or more \$7,000 or more \$6,000 or more \$4,000 or more \$4,000 or more	545,880,354 560,089,611 571,789,162 581,008,590 586,792,694	92 5 94 9 96 9 98 4 99 4	43,850,951 47,395,302 50,878,437 54,318,819 57,404,538	118,071,677 120,194,944 121,868,370 123,193,584 123,978,283	94 9 96 6 99 0 99 0 99 7	118,199,441 120,322,811 121,996,426 123,322,246 124,107,054	94 9 96 6 98 0 99 0 99 7	21 7 21 5 21 3 21 2 21 2 21 2	14 7 14 5 14 3 14 2 14 0	2,8 2,3 2,1 2,1
\$3,000 or more \$2,000 or more \$1,000 or more \$1 or more	589,749,796 590,381,528 590,413,547 590,413,547	99 9 100 0 100 0 100 0	60,112,277 61,430,652 61,483,920 61,483,920	124.329,760 124.379,208 124,382,196 124,382,196	100 0 100 0 100 0 100 0	124,458,741 124,508,356 124,511,470 124,511,769	100 0 100 0 100 0 100 0	21 1 21 1 21 1 21 1 21 1	13 9 13 9 13 9 13 9 13 9	2,0 2,0 2,0 2,0
All returns	590,413,547	100 0	61,483,928	124,382,199	100.0	124,526,298	100 0	21 1	13.9	2,0

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals "Percent based on positive income only "Less than 0.05 percent "Income tax after credits plus additional tax for tax preferences NOTE: Detail may not add to total because of rounding

able 1.2-Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income

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

1		<u></u>			Nonjoint			·····		
Physical and the second second		Adjusted			Taxable	Income	Income t		Total Inco	ome tax
Size of edjusted gross income	Number of returns	gross income less deficit	Total deductions	Exemptiona (Amount)	Number of raturns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(8)	{7}	(6)	(9)	(10)
stums, total	38,089,247	234,738,996	71,505,038	40,043,205	26,321,179	138,763,547	24,267,971	27,929,162	24,268,717	27,950,088
adjusted gross income under \$1,000 (000 under \$2,000 (000 under \$2,000 (000 under \$4,000 (000 under \$5,000 (000 (000	260,304 4,293,807 4,764,324 4,115,468 3,376,406 3,181,807	-1,223,799 2,457,917 7,095,87\$ 10,210,330 11,759,226 14,346,801	6,759,339 7,399,784 6,529,713 5,431,770 5,185,318	263,681 3,580,302 4,192,147 3,852,263 3,584,133 3,569,355	(*) 79,572 2,192,825 3,003,898 3,068,877	(*) 35,546 744,744 3,033,366 5,717,914	53,268 1,318,355 2,660,641 2,684,689	 2,988 49,440 350,107 750,203	279 (*) 53,268 1,318,355 2,660,648 2,684,689	1,619 (*) 2,988 49,440 350,183 750,203
000 under \$6,000 000 under \$7,000 000 under \$7,000 000 under \$0,000 000 under \$0,000	3,093,303 2,497,805 2,057,853 1,875,719 1,553,470	16,946,578 16,177,274 15,392,711 15,956,672 14,746,768	5,111,080 4,173,484 3,556,276 3,328,339 3,073,713	3,458,297 2,665,439 2,310,901 2,138,202 1,660,350	3,033,719 2,477,053 2,047,487 1,667,947 1,537,029	8,462,460 9,189,756 9,542,555 10,500,363 9,881,579	2,767,576 2,370,162 2,031,915 1,856,048 1,532,955	1,207,920 1,414,176 1,561,070 1,829,535 1,782,761	2,767,616 2,370,164 2,031,915 1,856,058 1,532,955	1,208,008 1,414,187 1,581,070 1,829,536 1,782,761
0.000 under \$11.000	1,355,022 1,074,056 899,652 715,997 602,580	14,200,753 12,352,500 11,240,492 9,655,068 8,726,178	2,682,183 2,381,672 2,109,887 1,946,693 1,660,734	1,525,551 1,245,346 1,011,017 844,247 727,619	1,353,140 1,072,024 898,249 715,148 601,754	10,004,783 8,743,744 8,123,461 6,966,592 6,338,962	1,352,301 1,068,896 895,853 715,148 601,754	1,870,652 1,673,344 1,598,408 1,398,655 1,296,954	1,352,311 1,068,898 895,853 715,148 601,777	1,870,657 1,673,403 1,598,408 1,398,655 1,296,980
5,000 under \$20,000 3,000 under \$25,000 5,000 under \$30,000 3,000 under \$50,000 3,000 under \$100,000	1,473,685 459,893 173,486 183,057 63,814	25,038,651 10,163,821 4,702,531 6,806,874 4,231,887	4,553,114 1,790,673 794,141 1,310,381 879,377	1,810,704 604,067 231,496 244,913 93,481	1,470,192 456,623 173,239 181,420 63,234	18,695,390 7,760,221 3,677,618 5,279,178 3,267,149	1,466,856 457,510 173,195 180,554 62,826	4,024,843 1,839,573 947,082 1,553,002 1,240,490	1,466,870 457,618 173,202 180,607 62,934	4,024,894 1,840,236 947,252 1,554,156 1,243,044
00,000 under \$200,000 00,000 under \$500,000 00,000 under \$1,000,000	13,353 3,600 542 244	1,768,377 1,036,034 359,554 589,923	415,409 255,793 103,632 171,533	20,166 5,362 816 350	13,224 3,560 527 242	1,343,439 776,608 256,595 418,943	13,169 3,535 526 239	642,355 442,723 159,305 273,\$96	13,211 3,559 529 242	645,195 446,743 161,253 279,095
bie returns, total	24,268,717	211,543,380	48,793,835	25,243,404	24,268,100	137,544,501	24,267,971	27,929,162	24,268,717	27,950,088
adjusted gross income under \$1,000 000 under \$2,000 000 under \$3,000 000 under \$4,000 000 under \$5,000	279 (*) 53,268 1,318,355 2,660,648 2,684,689	-31,443 (*) 82,613 3,630,078 9,319,146 12,108,048	(*) 10,643 2,004,132 4,182,032 4,263,747	429 (*) 39,951 994,214 2,204,782 2,479,397	53,268 1,318,355 2,660,648 2,684,689	32,019 631,732 2,932,273 5,364,904			279 (*) 53,268 1,318,355 2,660,648 2,684,689	1,619 (*) 2,988 49,440 350,183 750,203
000 under \$6,000 000 under \$7,000 000 under \$8,000 000 under \$8,000 000 under \$10,000	2,767,616 2,370,164 2,031,915 1,856,056 1,532,955	15,181,663 15,360,025 15,201,034 15,789,279 14,551,957	4,449,604 3,850,616 3,450,424 3,242,473 2,857,528	2.628.242 2.449.320 2.229,445 2.060,171 1,822.970	2,767,576 2,370,162 2,031,915 1,856,048 1,532,955	8,103,968 9,060,159 9,521,154 10,466,660 9,871,459	2,767,576 2,370,162 2,031,915 1,856,048 1,532,955	1,207,920 1,414,176, 1,561,070 1,829,535 1,782,761	2,767,616 2,370,164 2,031,915 1,856,058 1,532,955	1,208,008 1,414,187 1,581,070 1,829,536 1,782,761
0.000 under \$11.000 1.000 under \$12.000 2.000 under \$13.000 3.000 under \$14.000 4.000 under \$15.000	1,352,311 1,068,899 895,853 715,148 601,777	14,172,093 12,293,661 11,193,024 9,643,948 8,714,854	2,652,044 2,328,613 2,081,958 1,834,345 1,649,359	1,519,407 1,232,100 1,000,793 843,011 727,013	1,352,301 1,068,896 895,853 715,148 601,754	10,000,672 6,733,216 8,110,274 6,966,592 6,338,962	1,352,301 1,068,896 895,853 715,148 601,754	1,870,652 1,673,344 1,598,408 1,398,655 1,296,954	1,352,311 1,068,898 695,853 715,148 601,777	1,870,657 1,673,403 1,598,408 1,398,655 1,296,980
\$000 under \$20.000 0.000 under \$25.000 \$500 under \$30.000 0.000 under \$100,000	1,466,870 457,618 173,202 160,607 62,934	24,919,733 10,109,841 4,694,791 6,720,776 4,174,353	4,453,249 1,744,009 787,607 1,220,751 832,884	1,800,554 601,551 230,211 241,532 91,908	1,465,856 457,594 173,195 180,561 62,828	18,666,317 7,765,081 3,676,798 \$,259,504 3,250,333	1,466,856 4\$7,510 173,195 160,554 62,826	4,024,843 1,839,573 947,082 1,553,002 1,240,490	1,466,870 457,618 173,202 160,607 62,934	4,024,894 1,840,236 947,252 1,554,156 1,243,044
00,000 under \$200,000 00,000 under \$500,000 00,000 under \$1,000,000 .000,000 or more	13.211 3,559 529 242	1,750,344 1,024,246 351,490 587,616	390,686 244,441 92,488 169,661	19,950 5,299 797 349	13,185 3,547 526 240	1,340,353 775,240 258,310 418,\$11	13,169 3,535 526 239	642,355 442,723 159,305 273,596	13,211 3,559 529 242	645,195 446,743 161,253 279,095
I nontassble returna	13,820,530	23, 195,8 19	22,711,408	14,799,601	2,053,079	1,239,046	-	-	-	-
etums, summary: vder \$5,000 1,000 under \$10,000 0,000 under \$15,000 5,000 or more	19,992,116 11,078,150 4,647,307 2,371,674	44,646,350 79,220,003 56,174,992 54,697,653	31,304,925 19,244,893 10,681,170 10,274,053	19,041,880 12,636,189 5,353,779 3,011,355	8,353,368 10,963,235 4,640,315 2,364,261	9,532,132 47,576,733 40,177,542 41,497,141	6,716,953 10,558,656 4,633,952 2,358,410	1,1\$2,736 7,815,462 7,838,014 11,122,970	6,717,250 10,556,708 4,633,987 2,358,772	1,154,555 7,816,562 7,838,104 11,141,868
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Table 1.2-Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income. Continued

				Se	perate raturna of	husbands and wive				-
Size of edjusted gross income	Number of	Adjusted grosa	Total	Exemptions	Taxable	Income	Income 1		Total Inco	me tax
	rstums	less deficit	deductions	(Amount)	Number of ratums	Amount	Number of returns	Amount	Number of returns	Amou
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Ali returna, total	1,938,913	13,216,126	2,863,339	2,966,685	1,507,472	6,112.240	1,407,842	1,695,545	1,407,73\$	1,6
No adjusted gross income \$1 under \$1,000	30,375 132,521	-189,125 78,310	121,509	39,083 163,940	·) –	. –	-	-	39	
\$1,000 under \$2,000 \$2,000 under \$3,000	197,063 156,481	297,277	163,846	291,034	40,492	13,647	22.384	941	22,384	1
\$3,000 under 54,000	149,543	529,367	134,040 143,824	209.564 254,306	111,681 112,980	84,015 170,411	95,606 100,288	6,677 21,5 8 9	95,606 100,288	
\$4,000 under \$5,000	177,885	797,217	169,822	300,286	165,083	339,924	139,768	46,930	139,768	
\$5,000 under \$6,000 \$6,000 under \$7,000	162,327 159,026	884,035 1,031,181	179,558 195,143	265,477 271,340	150,314 154,128	447,177 579,133	143,517 140,151	66,750 92,662	143,517 140,153	1
\$7,000 under \$8,000	131,526	988,203	187,436	192,763	131,168	608,185	128,581	100,305	128,581	1
\$8,000 under \$9,000 \$9,000 under \$10,000	110,230 96,918	938,591 922,197	161,538 162,212	166,172 155,246	110,230 96,689	610,881 607,163	108,181 96,689	108,763 109,607	108,181 96,689	1
\$10,000 under \$11,000	73,357	769,859	140,224	104,570	72,558	525,722	72,558	100,216	72,558	1
\$11,000 under \$12,000 \$12,000 under \$13,000	85,748 59,697	982,860 748,139	206,154 138,583	123,754 96,410	84,638 59,697	662,419 513,146	84 638 59,657	129,645 103,769	64,639 59,657	1
\$13,000 under \$14,000 \$14,000 under \$15,000	48,993 39,698	661,192 576,145	109.732 110,275	68,722 69,515	48,993 39,898	482,737 396,354	48,993 39,698	102.832 85,117	48,993 39,898	1
\$15.000 under \$20.000	89 226	1,498,002	256,924	144,268	88,963	1,097,886	88,963	258,229	88,967	
\$20,000 under \$25,000 \$25,000 under \$30,000	19,859	431,178	85,830	42,206	19,859	303,143	19,819	78,806	19,859	· ·
\$30,000 under \$50,000	8,061 6,394	213,481 229,481	30,633 48,968	12,818 9,759	6,057 6,349	170,041 171,553	8,057 6,342	52,118 57,584	8,057 6,343	
\$50,000 under \$100,000	2,809	187,734	38,057	4,089	2,805	145,755	2,721	60,255	2,723	
\$100,000 under \$200,000 \$200,000 under \$500,000	654 146	65,710 41,890	20,720 10,003	1,025	628 142	65,434 31,779	621 140	34,330 18,470	622	
\$500,000 under \$1,000,000 .	40	27,156	10,174	53	37	17,056	37	10,695	140 36	
\$1,000,000 or more	36	105,798	38,134	53	34	68,515	33	47,253	35	
Taxable returns, total	1,407,735	12,265,219	2,326,686	1,865,210	1,407,683	8,059,272	1,407,642	1,695,545	1,407,735	1,6
No adjusted gross income \$1 under \$1,000	39	-6,314	-	63	-	-	-	-	39	
\$1,000 under \$2,000 \$2,000 under \$3,000	22,384 95,606	36 265 235,612	6,127 77,673,	16,788 77,194	22,384 95,606	11,350 80,545	22,384 95,606	941 6.677	22,384 95,606	
\$3,000 under \$4,000 \$4,000 under \$5,000	100,288 139,768	356,632 628,523	90,582 135,678	100,308 164,144	100,288 139,768	165,742 328,701	100,288 139,768	21,5 8 9 46,930	100,288	
\$5,000 under \$6,000	143,517	762,010	155,070						139,768	
\$6,000 under \$7,000	140,153	909,035	159,525	184,748 181,425	143,517 140,151	441.082 568,155	143,517 140,151	66,750 92,662	143,517 140,153	
\$7,000 under \$8,000 \$8,000 under \$9,000	128,561 108,181	967,020 921,328	183,976 158,874	178,844 153,878	126,561 108,161	604,200 608,576	128,581 108,181	100,305 108,763	128,581 108,181	1
\$9,000 under \$10,000	96,689	919,951	158,058	154,730	96,689	607,163	96,689	109,607	96,689	i
\$10,000 under \$11,000 \$11,000 under \$12,000	72,558 84,639	761,373 970,167	132,879 185,108	102,772. 122,690	72,558 84,638	525,722	72,558	100,216	72,558	1
\$12,000 under \$13,000	59,657	747,626	138,531	96,380	59,657	662,419 512,715	84,638 59,657	129,645 103,769	84,639 59,657	1
\$13,000 under \$14,000 \$14,000 under \$15,000	48,993 39,898	661,192 576,145	109.732 110,275	68,722 69,515	48,993 39,898	482,737 396,354	48,993 39,898	102,832 85,117	48,993 39,898	1
\$15,000 under \$20,000	88,967	1,494,045	253,346	143,102	88,963	1.097.886	88.963	258,229	88.967	2
\$20,000 under \$25,000 \$25,000 under \$30,000	19,859 8,057	431,178 213,380	85.830 30,533	42,206	19,859 8,057	303,143 170,041	19,819 8,057	78,808	19,859	
\$30,000 under \$50,000	6,343	227,043	46,030	9,677	6,342	171,378	6,342	\$7,584	8.057 6.343	
\$50,000 under \$100,000	2,723	180,629	36,948	3,921	2,722	139,839	2,721	60,255	2,723	
\$100,000 under \$200,000 \$200,000 under \$500,000	622 140	81,616 40,121	15,959 8,722	990 203	621 140	64,769 31,197	621 140	34,330 18,470	622 140	
\$500,000 under \$1,000,000 \$1,000,000 or more	38 35	26,066 104,576	8,994 36,926	51	37	17.056 68,502	37	10,695 47,253	38 35	
fotal nontaxeble returns	531,076	952,913	534,857	1,101,458	99,769	52,987	-	-,,235	-	
All returns, summary										
Under \$5,000 \$5,000 under \$10,000	843,866 660,027	1,895,295 4,764,207	733,042 885,887	1,258,214	432.285 642,529	608,162 2,852,539	358,046 617,119	78,138 476,087	358,085 617,121	41
\$10,000 under \$15,000 \$15,000 or more	307.693 127.225	3,738,195 2,820,432	704,968 539,444	462,970 214,483	305,784 126,874	2,580 378 2,071,163	305,744 126,733	521,579 617,743	305,745 126,784	5
	·L·,223	6,060,406	555,444	£ 14,403	120,074	2,077,103	-20,733	017,743	120,704	0

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

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The 1.2-Nonjoint Returns: Adjusted Gross Income, Total Deductions, 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]

	· · · · ·	<u> </u>		·····	Returns of head	a of households				
Class of adjusted some language		Adjusted			Texable	income	Income I	tax after	Total inc	ome tax
Size of adjusted gross income	Number of returns	gross Income Isss deficit	Total deductione	Exemptione (Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
r itums, total	4,983,33 9	41,375,840	10,858,911	8,446,745	4,096,469	22,500,780	3,385,463	4,019,597	3,38 5,536	4,022,639
t edjusted gross income under \$1,000 000 under \$2,000 000 under \$2,000 000 under \$3,000 000 under \$5,000	14,651 120,003 212,490 297,639 390,755 453,668			25,807 237,845 395,387 534,152 750,311 804,280	30,723 202,721 410,300	11,566 121,348 523,642			25 	284
300 under \$6,000	519,793 488,384 387,847 370,496 323,316	2,862,599 3,159,978 2,890,126 3,149,905 3,064,204	893,186 870,018 704,776 757,399 730,528	965,699 927,524 725,392 693,461 656,766	494,529 483,395 386,810 366,121 319,255	1,019,735 1,366,766 1,460,760 1,703,244 1,677,686	301,630 405,424 376,701 359,973 316,741	78.167 144,491 198,318 260.550 263,482	301,630 405,424 376,701 359,983 316,741	78,167 144,491 198,318 260,551 263,482
000 under \$11,000 .000 under \$12,000 .000 under \$12,000 .000 under \$13,000 .000 under \$15,000	278,381 220,530 171,378 141,233 123,382	2,912,386 2,534,455 2,145,034 1,907,861 1,787,422	600,860 542,094 460,881 411,420 366,505	516.815 415,361 317,956 288,449 236,417	278,380 220,224 171,040 141,233 123,377	1,794,712 1,578,320 1,366,352 1,207,993 1,184,557	277,561 218,785 170,234 141,233 123,377	297,946 267,843 241,075 214,804 219,486	277,581 218,785 170,234 141,233 123,378	297,946 267,843 241,075 214,804 219,486
000 under \$20,000 000 under \$25,000 000 under \$30,000 000 under \$30,000 000 under \$100,000	295,030 95,318 36,405 29,008 10,486	5,037,203 2,109,817 986,307 1,107,315 684,160	1,017,641 391,167 161,526 237,399 146,588	595,365 193,676 73,833 61,402 23,948	294,348 95,182 36,398 28,878 10,430	3,426,956 1,525,936 751,020 810,005 514,610	292,956 95,170 36,369 28,868 10,322	666,262 328,556 177,358 221,214 173,700	292,963 95,187 36,369 28,868 10,324	666,265 328,625 177,356 221,253 174,305
0,000 under \$200,000 ° 0,000 under \$500,000 0,000 under \$1,000,000 000,000 ar more	2,472 555 97 22	322,345 158,702 63,620 52,347	70,275 39,925 18,811 8,905	5,432 1,206 212 49	2,460 549 94 22	247,249 118,190 46,740 43,393	2,444 545 94 22	106,674 63,399 27,434 26,974	2,446 550 94 22	107,234 63,937 28,077 27,253
ble returns, total	3,385,536	35,817,642	8,050,860	5,983,028	3,385,471	21,790,716	3,385,463	4,019,597	3,385,536	4,022,639
edjusted gross income	25	-5,593	-	55	=	_	_	_	25	284
000 under \$2,000	19,347 67,921 139,730	54,687 246,092 635,587	30,488 108,321 227,097	14,510 64,619 150,044	19,347 67,921 139,730	9,868 73,152 258,447	19,347 67,917 139,730	774 8,021 33,069	19,347 67,921 139,730	774 8,042 33,069
000 under \$6,000	301,630 405,424 376,701 359,983 316,741	1,679,607 2,632,277 2,808,076 3,059,807 3,001,783	501,216 701,838 676,888 706,133 691,790	414,669 654,685 683,372 660,467 635,133	301,630 405,424 376,701 359,973 316,741	763,722 1,275,754 1,447,816 1,693,232 1,674,860	301,630 405,424 376,701 359,973 316,741	78.167 144,491 198,318 260,550 263,482	301,630 405,424 376,701 359,983 316,741	78,167 144,491 198,318 260,551 263,482
0,000 under \$11,000 1,000 under \$12,000 2,000 under \$13,000 5,000 under \$14,000 4,000 under \$15,000	277,581 218,785 170,234 141,233 123,378	2,903,641 2,514,800 2,130,715 1,907,861 1,787,362	598,354 534,114 455,258 411,420 366,395	514,416 405,357 310,826 288,449 236,411	277,581 218,785 170,234 141,233 123,377	1,790,871 1,575,329 1,364,631 1,207,993 1,184,557	277,581 218,785 170,234 141,233 123,377	297,946 267,843 241,075 214,804 219,486	277,581 218,785 170,234 141,233 123,378	297,946 267,843 241,075 214,804 219,486
5,000 under \$20,000 0,000 under \$25,000 5,000 under \$25,000 0,000 under \$50,000 0,000 under \$50,000 0,000 under \$100,000	292,963 95,187 36,369 28,868 10,324	5,002,207 2,106,899 985,341 1,101,777 674,652	989,172 388,423 161,210 230,869 141,770	591,485 193,431 73,779 61,052 23,438	292,956 95,170 36,369 28,868 10,323	3,421,620 1,525,793 750,352 809,857 509,524	292,956 95,170 38,369 28,868 10,322	666,262 328,556 177,358 221,214 173,700	292,963 95,187 36,369 28,868 10,324	666,265 328,625 177,358 221,253 174,305
00,000 under \$200,000 00,000 under \$500,000 00,000 under \$1,000,000 ,000,000 or more	2,446 550 94 22	318,653 157,453 61,611 52,347	67,708 38,825 14,666 8,905	5,379 1,196 206 49	2,446 546 94 22	245,566 117,819 46,740 43,393	2,444 545 94 22	106,674 63,399 27,434 26,974	2,446 550 94 22	107,234 63,937 28,077 27,253
i nontaxsble returns	1,597,803	5,558,199	2,808,054	3,463,719	710,998	710,061	-	-	-	-
atums, summary vder \$5,000 .000 under \$10,000 0,000 under \$15,000 5,000 or more	1,489,206 2,089,836 934,904 469,393	4,440,055 15,126,812 11,287,157 10,521,815	2,429,007 3,955,907 2,381,761 2,092,237	2,747,781 3,968,841 1,774,997 955,123	643,744 2,050,110 934,254 468,361	656,555 7,228,191 7,131,934 7,484,098	226,994 1,760,469 931,210 466,790	41,864 945,008 1,241,153 1,791,570	227,023, 1,760,479 931,211 466,823,	42,169 945,010 1,241,153 1,794,306

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Individual Returns/1975 • Returns Filed and Sources of Income

Table 1.2—Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income Continued

					Returns of surv	iving spouses	-			ħ
Size of adjusted gross income	Number of	Adjusted	Total	C	Taxable I	ncome	Income to		Total Inco	me tax
	returna	less deficit	deductions	Exemptions (Amount)	Number of returns	Amount	Number of returns	Amount	Humber of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
				-						P
All returns, totai	. 155,521	1,481,322	449,488	352,887	102,121	773,904	79,299	154,937	79.309	15 0
No adjusted gross income \$1 under 51.000	2,376	-15,192	_	5.030		=	_	-	(*)	(*)
\$1,000 under \$2,000	10 163	12,325	19 434	22 426			_			Į.
\$2,000 under \$3,000 \$3,000 under \$4,000	16.781	41 486	31,884	37,676	-	-	-	-	-	7
\$4 000 under \$5.000										
\$5,000 under \$6 000	56.044	304.250	134,788	135,098	34,957	47,372	11.237	3,176	11,237	
\$6.000 under \$7,000 \$7,000 under \$8,000										
\$8 000 under \$9 000	14 713	127,603	43,564	35,945	12,664	49,921	12,664	8,616	12,664	
\$9.000 under \$10,000		127.0000		55,546,	12,004	43.521	12,004	0,070	12,004	1
\$10.000 under \$11,000 \$11.000 under \$12,000	9,326	103,010	21,022	17,714	9.322	64.292	9 322	10,234	9,322	1.4
\$12,000 under \$13,000	8,618	107,091	28 404	14,949	8,618	63,738	8,618	10,394	8.618	10
\$13,000 under \$14,000 \$14,000 under \$15,000	9 085	127,603	32 889	22,690	9,085	72,026	9,085	11,720	9.085	1 3
\$15,000 under \$20,000 \$20,000 under \$25,000	17,138	286,234	70,548	34,057	17,138	181,630	17,138	32,345	17,138	3. 1
\$25,000 under \$30,000 \$30,000 under \$50,000	8,138	190,922	33,706	18,191	8,138	139,025	8,137	26,962	8,137	21
\$50,000 under \$100,000	1,585 1,239	60,710 84 133	7,676 16,928	4,381 2,928	1,585 1,199	48,653 65,545	1,585	11,977 21,948	1,585 1,199	12
\$100,000 under \$200,000	264	33.832	5 448	667	264	27,718	264	11,945	- 264	1 1
\$200,000 under \$500,000	- 42	11,310	2.034	115	42	9,162	41	4,764	- 41	
\$500,000 under \$1,000,000 \$1,000,000 or more	9	6.005	1,163	20	9	4.822	9	2.856	9	
faxable returns, total	. 79,309	1,193,146	269,609	187,521	79,299	756,709	79,299	154,937	79,309	15:
No adjusted gross income	(*)	÷) .	-	(*)	-	-	-	-	(*)	(*)
\$1 under \$1,000 \$1,000 under \$2,000	_	_	_	_	_	_	-	_		1
\$2,000 under \$3,000 \$3,000 under \$4,000	-	_	-	-	-	-	-	-	-	
\$4,000 under \$5,000	ר	_	-	-	-	-	-	-	-	
\$5,000 under \$6,000	11,237	75,113	22.830	22,082	11,237	30,200	11,237	3,176	11,237	
\$6,000 under \$7.000 \$7.000 under \$6.000										
\$8 000 under \$9,000	12,664	110,363	30,643	29,798	12,664	49,921	12,664	6,616	12,664	
\$9,000 under \$10,000		110,000	00,040	23,130	12,004	40,021	12.004	0,010	12,004	
\$19,000 under \$11.000 \$11,000 under \$12,000	9 322	102,964	20,964	17,708	9.322	64 292	9,322	10,234	9,322	10
\$12,000 under \$13,000	8.618	107 091	28,404	14,949	8,618	63,738	8,618	10,394	8,618	10
\$13,000 under \$14,000 \$14,000 under \$15,000	9,085	127.603	32,689	22,690	9,085	72,026	9,085	11,720	9,085	11
\$15,000 under \$20,000	17,138	286,234	70,548	34,057	17,138	181,630	17,138	22.045	(7.100	00
\$20,000 under \$25,000	8,137	190,897	33,695	18,188	8,137	139,014	0,137	32,345 26,962	17,138 8,137	32
\$25,000 under \$30,000 \$30,000 under \$50,000	1,565	60,710	7,676	4,381	1,585	48,853	1,585	11,977	1,505	11
\$50,000 under \$100.000	1 199	81,919	13,537	2,838	1,199	65,545	1,199	21,948	1,199	21
\$100,000 under \$200,000	264	33,832	5,448	667	264	27,718	264	11,945	264	11
\$200.000 under \$500.000 \$500.000 under \$1,000.000	41	11,075	1,812	113	41	9,150	41	4,764	41	4
\$1,000,000 or more	9	6.005	1,163	20	9	4,822	9	2,856	9	2
Total nontaxable returns	76,212	288,173	179,878	185,366	22,822	17,195	-	-	-	
All returns summary										
Under \$5,000 \$5,000 under \$10,000	55 841 44,236	150,439 320,031	104,382 125,289	129,213 107,961	(*) 34 483	(*) 91,938	(*) 21,852	(*) 9,663	(*) 21,852	(*)
\$10.000 under \$15,000 \$15,000 or more	27,029	337,704	82 315	55,352	27,025	200,056	27,025	32,348	27,025	(*) 9 32 112
alovon or more	28 415	673,145	137,502	60,357	28,375	476.554	28.373	112,797	28,373	112

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

Footnote at end of table

le 1.2-Nonjoint Returns: Adjusted Gross Income, Total Deductions, 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]

	[All 1	ligures are estima		ples-money amo						
		Adjusted		Returns of single		of households or	surviving spouses Income t	av attar		
Size of adjusted gross income	Number of	gross Income	Total	Exemptions	Taxebie	Income	crec		Total inc	ome tax
	returna	less deficit	deductions	(Amount)	Number of returns	Amount	Number of returns	Amount	Number of returne	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
urns, total	31,011,574	178,663,709	57,333,301	27,2 56 ,918	20,615,117	107,396,623	19,395,567	22,059,104	19,396,137	22,074,165
adjusted gross income inder \$1,000	212,902 4,038,385 4,347,506 3,644,567 2,828,879 2,530,962	863,891 2,307,785 6,452,605 9,035,301 9,837,461 11,411,300		193,761 3,171,300 3,490,516 3,070,871 2,565,072 2,415,152	(*) 39,080 2,050,421 2,685,599 2,483,854	(*) 21,898 649,163 2,740,961 4,849,640		 2,047 39,989 320,496 670,075	205 (*) 30,884 1,203,402 2,492,439 2,403,142	883 (*) 2,047 39,989 320,552 670,075
00 under \$6,000 00 under \$7,000 00 under \$8,000 00 under \$8,000 00 under \$10,000	2,399,914 1,844,382 1,526,239 1,384,378 1,129,138	13,137,744 11,947,302 11,422,967 11,779,759 10,721,162	4,008,870 3,096,899 2,625,231 2,375,885 2,170,925	2,200,118 1,652,633 1,361,677 1,259,382 1,040,581	2,381,213 1,833,517 1,521,366 1,383,030 1,116,987	6,986,657 7,230,411 7,453,951 8,154,696 7,578,350	2,322 201 1,821,721 1,520,539 1,379,328 1,115,427	1,062,950 1,176,228 1,280,249 1,456,093 1,407,184	2,322,241 1,821,721 1,520,539 1,379,328 1,115,427	1,063,037 1,176,228 1,280,249 1,456,093 1,407,184
000 under \$11.000 300 under \$12.000 100 under \$13.000 300 under \$13.000 300 under \$15.000	998,255 763,481 659,959 520,939 435,047	10,465,173 8,785,510 8,240,228 7,020,113 6,300,910	1,930,995 1,622,506 1,482,020 1,310,493 1,166,112	894,921 697,765 581,702 476,206 409,868	997,173 762,869 658,894 520,090 434,226	7,650,366 6,472,696 6,180,224 5,235,878 4,726,009	997,133 761,180 657,344 520,090 434,226	1,467,099 1,271,014 1,243,171 1,074,399 987,251	997,143 761,181 657,344 520,090 434,248	1.467,104 1.271,068 1.243,171 1.074,399 987,277
100 under \$20.000 100 under \$25.000 100 under \$30.000 100 under \$50.000 100 under \$100.000	1,072,291 338,790 126,808 146,070 49,280	18,217,212 7,491,479 3,443,169 5,409,367 3,275,861	3,208,002 1,289,746 592,206 1,016,337 677,805	1,037,015 354,288 140,552 169,371 62,516	1,069,743 337,656 126,572 144,608 48,800	13,988,918 5,857,623 2,711,052 4,248,968 2,541,238	1,067,799 336,596 126,557 143,759 48,584	3,068,007 1,413,677 709,177 1,262,227 984,567	1,067,802 336,647 126,564 143,811 48,689	3,068,037 1,414,113 709,346 1,263,116 966,244
000 under \$200,000 000 under \$500,000 000 under \$1,000,000 0,000 or more	9,963 2,857 397 185	1,326,489 824,131 263,888 430,664	318,966 203,832 73,537 124,441	13,042 3,829 533 247	9,672 2,827 388 185	1,003,038 617,477 191,035 305,976	9,840 2,809 387 163	489,405 356,090 118,908 198,781	9,879 2,828 389 184	491,604 359,430 120,167 202,630
e returns, total	19,396,137	162,267,378	38,144,484	17,207,856	19,395,647	106,937,801	19,395,567	22,059,104	19,396,137	22,074,165
Idjusted gross income inder \$1,000 0 under \$2,000 00 under \$3,000 00 under \$4,000 00 under \$5,000	205 (*) 30,884 1,203,402 2,492,439 2,403,142		(*) 2,517 1,895,771 3,983,189 3,897,079	281 (*) 23,163 902,510 2,039,855 2,162,137		20,669 541,499 2,693,379 4,775,861			205 (*) 30,884 1,203,402 2,492,439 2,403,142	883 (*) 2,047 39,989 320,552 670,075
00 under 56.000 00 under 57.000 00 under 38.000 00 under 39.000 00 under 310,000	2,322,241 1,821,721 1,520,539 1,379,328 1,115,427	12,718,755 11,799,715 11,379,975 11,736,967 10,591,038	3,791,724 2,983,808 2,576,551 2,356,871 1,997,633	2,028,483 1,608,710 1,353,065 1,246,786 1,022,349	2.322,201 1.821,727 1.520,539 1,379,328 1,115,427	6,898,699 7,207,198 7,450,359 8,133,310 7,571,056	2,322,201 1,821,721 1,520,539 1,379,328 1,115,427	1,062,950 1,176,228 1,280,249 1,456,093 1,407,184	2,322,241 1,821,721 1,520,539 1,379,328 1,115,427	1,063,037 1,176,228 1,280,249 1,456,093 1,407,184
000 under \$11.000 200 under \$12.000 000 under \$12.000 000 under \$12.000 000 under \$15.000	997,143 761,181 657,344 520,090 434,248	10,453,744 8,759,266 8,207,593 7,008,993 6,289,646	1,910,705 1,598,532 1,459,765 1,298,145 1,154,848	892,972 695,593 578,639 474,970 409,268	997,133 761,180 657,344 520,090 434,226	7,650,097 6,465,159 6,169,190 5,235,878 4,726,009	997,133 761,180 657,344 520,090 434,226	1,467,099 1,271,014 1,243,171 1,074,399 987,251	997,143 761,181 657,344 520,090 434,248	1,467,104 1,271,068 1,243,171 1,074,399 987,277
000 under \$20,000 000 under \$25,000 000 under \$30,000 000 under \$30,000 000 under \$100,000	1,067,802 336,647 126,564 143,811 48,688	18,137,246 7,440,441 3,436,496 5,331,245 3,237,152	3,140,184 1,245,837 586,288 936,176 640,630	1,031,910 352,020 139,333 1 66 ,422 61,711	1,067,799 336,640 126,557 143,766 48,584	13,965,180 5,842,636 2,710,899 4,229,617 2,535,425	1,067,799 336,596 126,557 143,759 48,584	3,068,007 1,413,677 709,177 1,262,227 984,587	1,067,802 336,647 126,564 143,811 48,688	3,068,037 1,414,113 709,346 1,263,116 986,244
1000 under \$200,000 1000 under \$500,000 1000 under \$1,000,000 100,000 or more	9,879 2,828 389 184	1,316,243 815,597 258,922 429,579	301,570 195,083 67,720 123,777	12,914 3,788 523 246	9,854 2,820 387 184	1,002,300 617,074 190,750 305,557	9,840 2,809 387 183	489,405 356,090 118,908 198,781	9,879 2.628 389 184	491,604 359,430 120,167 202,630
nontaxable returna	11,615,437	16,396,337	19, 188, 8 19	10,049,265	1,219,470	458,628	-	-	-	-
ums, summary ar \$5,000 00 under \$10,000 000 under \$15,000 000 or more	17,603,201 8,284,051 3,377,681 1,746,641	38,160,561 59,008,954 40,811,935 40,682,261	28.038,494 14,277,809 7,512,126 7,504,870	14,906,672 7,508,391 3,060,461 1,781,392	7,265,101 8,236,113 3,373,252 1,740,651	8,262,060 37,404,066 30,265,173 31,465,326	6,129,864 8,159,216 3,369,973 1,736,514	1,032,607 6,382,704 6,042,934 8,600,860	6,130,083 8,159,256 3,370,006 1,736,792	1,033,668 6,382,792 6,043,019 8,614,688
stimete is not shown separately because of the smell nur										

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t stimete is not shown separately because of the smell number of sample returns on which it was besed. However, the deta are included in the appropriate totals A E. Detail may not add to total because of rounding

Table	1.3—Nonjoint	Returns:	Sources	of	Income	by	Marital	Status
	140 1							

	[All 1			nples-money amo	-	ands of dollars]				
Sources of Income or loss	Nonjoint	returns	Separate husbands		Returns of hour			ns of spouses	Returns of si not heads of or survivin	householde
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Adjusted gross income less deficit Salanes and wages (gross) Business or protession	38,089,247 34,041 817	234,738,998 195,779,000	1,938,813 1,775,905	13,218 128 11 909 915	4,983,339 4 685 123	41,375,840 37,102,039	155.521 136.937	1,481,320 1,034,932	31,011,574 27,443,852	178. 66 3 1 145.732 i
Nat profit Net loss	963,470 350,719	4 976.086 953.130	71 273 22,739	383.014 91.156	143,064 55,040	931 584 139,207	6.387 1.453	50,622 6,986	742,746 271,487	3.61C / 715 /
Farm Net profit Net loss	213,163 152,175	839 286 568,452	8,142 17,327	27,581 43.601	17,458 14 842	77 608 61,999	(*) 666	(*) 4,873	166,907 119,340	732 457
Partnership Nat profit Net loss	318 779 196,696	2,215,075 982 443	13,769 5,097	120.030 99 555	40,764 23,496	339,147 143 322	2,395 1,041	32,667 9,807	261,851 167,062	1.723
Small Business Corporation Net profit Net loss	71,542 45 983	465,323 284 440	2,697 1.899	11,294 36 386 :	6.477 5.291	62,212 39 750	(*) 221	5,018 (*)	62,147 38 659	386 207
Salas of capital assets Net gain Net loss	1 295.252 622.249	3.117,495 409,269	48,225 33,629	198,279 18,829	141,113 64 149	389,077 46,229	9.703 10,121	57,984 6,690	1,096,211 514,350	2.472 337
Sales of property other than capital assets Net gain Net loss	74,593 53,059	140.639 169,849	2,461 5,457	5,505 14,414	12,756 8,207	22,180 32,353	39 1.685	956 2.845	59.337 37,710	111 120
Dividends in adjusted gross income Interest received Pensions and annuities in adjusted gross income	3,237,383 14,152,516 1,782,879	7 641,596 14,784,663 5,974,855	92,054 489, 68 3 51,055	315,485 442 785 190 250	294 495 1 473,642 137 147	606 395 1,306,191 517 232	28,097 92,791 29,164	53,833 191,517 78,866	2,822,737 12,096,200 1,565,513	6,665 12,844 5,188
Rents Net income Net loss	1.044.252	2,227,399 842,530	34 449 29 648	62 624 34 728	128 114 91.925	227,222 111 445	7,381 4,749	7.692 14 407	87 4,3 08 527,738	1,929 681
Royattes Net income Net loss	157,126 8,732	564,606 29,592	4 105 (*)	6,559 (*)	18,5 38 2 889	96,194 16,910	268 {*)	5,716 (*)	134,215 5,499	454 11
Estates and trusts Net income Net loss	336,184 17,076	1,397,055 61,849	9 469 (*)	29,091 (*)	18 593 1 452	105,842 7,027	4 623 (*)	26,754 (*)	303,499 14 841	1,225 52
State income tax relunds Alimony Other income (neit) Statutory adjustments	1,239 225 188,968 821,335 1,759,633	207,016 677,817 355,708 2,313,068	105,280 (*) 37,724 112,779	13,089 (*) 26,900 136 511	366,104 113,923 124,386 299,235	57.262 415.059 46.208 327.368	15.652 5.704 11.405	2,367 3.008 25.004	752,189 71,245 653,521 1,336,214	134 256 333 1.824

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals NOTE. Detail may not add to total because of rounding

		Adjunted	Saleri	and		Bueineas and	and profession			Eam 1		
Size of adjuncted ground income	Number	gross	wsges	wages (gross)	Net p	profit'	ē	fosa1	Net pr	profit	Net	loss '
	of returns	deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(1)	(5)	(9)	6	(9)	(8)	(10)	(11)	(12)
All returns, total	 62,229,332	847,764,673	73,520,046	795,389,462	5,434,857	44,861,623	1,807,685	5,440,145	1,340,485	10,112,147	1,414,556	6,548,822
No educised gross income 51 000 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$3,000 \$4,000 under \$5,000	643,791 643,791 5,407,468 5,002,560 4,565,790 4,543,446	6,304,555 2,713,830 8,072,359 12,446,382 15,956,144 20,491,960	200,836 4,259,687 4,855,925 4,367,691 3,761,201 3,799,904	1,400.372 2,649,436 7,207,613 10,709,249 12,864,040 16,387,277	35.623 131.320 131.322 181.332 232.753 256.630 255.965	257,187 90,081 229,152 418,838 633,471 633,471 773,827	214.426 44.543 48.282 51,165 64.747 55,611	1,913,287 106,036 119,579 111,076 116,925 124,632	11.607 57.748 75.462 75.562 73.659 73.059 60.816	63,669 33,644 78,274 105,906 161,372 161,372 180,159	190,911 38,146 46,162 47,030 58,674 53,099	2.097,498 112,740 145,555 135,031 219,132 142,590
\$5,000 under \$5,000 \$7,000 under \$5,000 \$7,000 under \$3,000 \$9,000 under \$1,000	4.737.247 4.164.112 3.849.630 3.725.148 3.476.777	25,971,457 27,016,980 28,852,746 31,674,144 33,030,353	4,060,153 3,607,694 3,402,822 3,299,362 3,104,829	21,475,109 22,495,015 24,609,197 26,842,745 28,514,955	264,076 251,753 253,094 228,966 228,966	896.735 979.693 1,135.722 1,143.662 1,143.662	67,401 61,651 71,283 64,707	151,016 142,587 123,856 127,297 127,297	66.203 62,538 72,797 49,630 55,648	169,153 243,320 234,324 232,896 232,896 253,455	69.081 44,231 57,872 60,659 47,326	202,201 183,366 175,136 150,159 143,877
\$10,000 under \$11,000 \$12,000 under \$12,000 \$12,000 under \$12,000 \$14,000 under \$14,000	3,282,636 3,120,493 2,950,537 2,926,377 2,926,377	34,469,130 35,840,291 36,885,639 39,501,373 39,501,373	3,014,731 2,877,224 2,763,152 2,760,199 2,538,003	30,535,781 31,841,916 33,166,602 35,795,650 35,289,109	218,506 212,144 192,293 186,578 182,808	1,120,951 1,079,281 1,028,156 1,022,066 1,026,761	67,549 78,716 67,716 78,323 70,743	115,377 136,146 118,751 131,669 115,853	50.657 50.367 41,723 54,865 38,403	267,713 283,415 208,567 413,699 236,388	59,944 59,042 51,788 50,665 43,366	147,448 198,807 145,229 142,883 125,489
\$15,000 under \$20,000 \$22,000 under \$20,000 \$22,000 under \$30,000 \$50,000 under \$100,000	10.353,534 5,598,117 2,744,255 2,747,618 281,406	178,968,121 124,310,576 74,624,652 100,168,142 51,550,859	9,823,803 5,291,993 2,551,029 2,386,303 609,201	162.152.299 111.261.173 64.246.093 74.020.074 28,691,733	760.934 454.988 279.514 417.610 174.483	5,275,057 4,227,993 3,552,786 8,757,664 7,100,461	257,594 153,422 81,814 93,748 32,447	403,327 267,597 172,639 307,033 207,033	157,885 94,988 55,072 91,660 33,164	1,281,961 1,067,142 768,705 2,084,308 1,281,929	177,410 101,062 47,849 67,202 30,659	505,242 312,069 194,571 424,538 360,155
\$100,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$10,000 \$1,000,000 ar mare	152.349 29,193 3,289 1,124	19,918,461 8,149,944 2,167,947 2,344,606	118,643 22,370 2,466 838	9.563,188 2.787,476 447,789 245,369	29.024 4.959 608 227	2.054,451 609,357 168,693 175,010	8,153 2,343 388 143	129,985 96,049 30,440 28,699	6.113 1.118 129	349.772 92.726 15.292 4,356	8,697 2,323 388 170	158,769 85,860 24,469 16,008
Texeble returns, total	 61,490,737	888,314,536	56,082,316	749,858,800	4,141,835	40,723,565	1,258,643	2,632,834	858,149	8,351,386	910,368	3,242,618
No adjusted gross income 51 000 under 22,000 52.000 under 22,000 53.000 under 43.000 54.000 under 55.000	1,710 53,275 53,275 1,318,430 2,707,773 3,085,734	-218,389 (*) (*) 82,622 3,630,275 9,501,703 13,946,719	1,169 (') 27,045 1,241,020 2,417,285 2,417,285 2,630,166	52,159 (*) 33,785 3,355,767 8,241,267 11,423,390	363 (*) 33,385 72,926 101,639	23,698 (*) 66,952 186,967 305,934	458 (*) 3.823 15,848 19,164	61.308 (*) 7.817 17,443 30,375	() 15,030 23,930	(*) 	314 	39.722 - 31.734 31,647
\$5.000 under 56.000 \$5.000 under 56.000 \$7.000 under 58.000 \$9.000 under \$1.000	3,441,210 3,483,357 3,544,369 3,544,369 3,520,078 3,349,347	18.900,889 22.633,952 26,573,105 29.933,586 31,824,515	2,960,920 3,025,657 3,162,678 3,132,486 3,132,486	15,676,530 18,857,806 23,041,419 25,511,948 25,511,948 27,701,657	134,633 157,533 199,060 197,097 205,799	418,407 581,786 853,693 943,529 955,826	35,333 35,850 56,830 57,479 64,025	61,599 64,544 82,706 97,862 102,888	36,937 30,921 50,653 34,187 45,224	102,616 100,581 144,313 119,614 185,230	38,336 31,128 41,408 52,241 39,301	84,984 114,032 107,028 112,715 112,715
51(0.000 under \$11.000 512.000 under \$12.000 512.000 under \$12.000 514.000 under \$15.000 514.000 under \$15.000	3,206,050 3,065,527 2,908,541 2,887,385 2,656,769	33,669,550 35,260,961 36,362,843 38,974,314 38,505,567	2,957,420 2,835,268 2,731,985 2,729,019 2,518,299	29,992,653 31,356,830 32,800,917 35,410,077 35,016,477	203,489 201,802 184,763 180,607 176,566	1.032,734 986,178 966,361 968,947 978,508	62,833 73,987 65,100 75,433 70,121	102,832 119,526 111,054 113,348	40,111 44,883 37,032 50,405 33,367	176,306 231,442 146,219 358,024 182,232	57,852 56,363 49,487 47,419 41,927	130.327 180.322 128,368 126,074 111,250
215,000 under 52,000 225,000 under 52,000 225,000 under 52,000 55,000 under 52,000 55,000 under 50,000	10.260,328 5.571,007 2.733,934 2.734,473 776,422	177,388,419 123,713,620 74,344,891 99,672,019 51,227,272	9,754,001 5,274,979 2,543,446 2,377,744 605,833	161,127,509 110,918,049 64,105,821 73,737,862 28,518,862	742,245 449,717 276,990 415,005 173,473	5,047,105 4,153,764 3,508,579 8,688,247 7,061,598	254,011 151,877 80,568 92,978 31,991	376,005 252,419 159,969 296,581 190,319	144,058 88,943 52,035 90,351 32,681	1,109,947 942,864 694,290 2,046,327 1,259,677	172,528 101,083 47,078 65,816 30,031	453,994 292,581 173,880 390,311 341,898
\$100,000 under \$200,000 \$200,000 under \$50,000 \$500,000 under \$1,000,000 \$1,000,000 or more	151,615 26,989 3,245 1,112	19.820,673 6.091,408 2,158,873 2,315,115	118,112 22,218 2,434 628	9,521,560 2,770,458 442,294 242,899	28,855 4,922 599 223	2,047,784 605,423 166,860 174,235	7,985 2,303 375	123,936 92,422 28,630 28,489	6.102 1.109 129	346,061 92,491 15,292 4,356	8,590 2,289 381	154,349 83,721 23,625 16,008
Toldi nonlaxable returns	 20,738,595	49,470,331	17,437,730	45,540,662	1,293,022	4, 138,060	549,042	2,807,314	482,336	1,760,757	504,188	3,306,208
All returns. Summary Under 55,000 55,000 under 51,000 510,000 under 51,000 515,000 under 51,000	24,901,853 19,952,914 14,963,680 22,410,885	53.376.118 146.545,680 185,639,766 562,223,307	21,285,241 17,474,860 13,953,309 20,806,636	51.217.986 124,137,020 166,629,259 453,415,197	1,093,823 1,226,358 992,329 2,122,347	2,402,555 5,240,380 5,287,215 31,931,471	478.774 336.512 362.347 630.052	2,511,536 667,229 617,796 1,643,584	357,278 307,016 236,015 440,176	623,023 1,133,148 1,409,781 6,946,192	434.022 279.169 264.805 436,560	2.852,546 854,740 759,855 2.081,680
											1	

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

Footnotes at end of table

Table 1.4—All Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued [All figures are estimated on samples money amounts are in thousands of dollars]

Sure of adjusted grass income	Parinerahip net profit less tose	rahip rofit Dae	Small Bunines Corporation net profit less loss	ation ofte	ž	Salve of cepital essets Dain	Nat assets Nat tose		Sales of property <i>other</i> than capital exacts net gain less ioss	party other easets net a loss	Dividends Bidjusted grass	ide in Leome	Interest rec	c et ved
	Number of returns	Amount	Number of returns	Amount	Number of	Amount	Number of returne	Amount	Number of returns	Amount	Number of returne	Amount	Number of returns	Amount
	(61)	ŧ	(15)	(91)	(24)	(61)	(10)	(20)	(121)	(22)	(53)	(34)	(25)	(942)
All returne, total	2.472,626	10,751,310	598,262	2,050,772	6,061,424	15,700,165	2,513,399	1,727,272	952,540	136,804	0,053,401	21,802,126	40,378,240	43,433,554
No adjustinal gross income Strunder St.000	47 550 26 404	2,240 577	26,09.1	1.87 0.09	219111	815-198 52,902	22,256	011.02	115.12	270,000	82,038	226,516 36,745	248,721	46.2 14.7
\$1 (M) HARM * 24 (M) \$1 (M) HARM * 21 (M) \$1 (M) HARM * 26 (M) \$4 (M) HARM * 25 (M)	10,200 66,200 55,706 43,519	26,518 26,518 50,105 7,954	12 100 12 100 14 722 14 513	1,480	100 001 142 147 162 967 168 270	110,719 142,017 165,100 153,400	24 700 23 513 21 513 22 616	27.014 20.007 23.616	21 021 21 021 22 021	2,0942 6116 917 8 9178 11	240-524 266-063 141-226 172-190	R0 422 (R1 447 256 981 225 684	1.446,207 1.546,206 1.775,075	40.1044 065,823 1.550-107
\$4, (101) united \$4, (101) \$6, (101) united \$7, (102) \$1, (101) united \$1, (102) 60 (102) united \$1, (102)	64 877 63,306 59 657 73 101	90 554 60 000 04 601 04 601	17.296 12.854 9.110	1641 050 1768 1768 1	202,711 867,711 202,714 84,700	270,416 218,631 242,852 202,000	1,2,948 49,786 41,917	002 80 878 28 28 785 28 785	242.41 272 0F 342.41	5.204 11.937 8.937 8.937	115,122 113,660 263,960	349 700 261,26	012 012 012 012 012 012 012 012 012 012	1.725,6555 1.727,4805 1.360,405
\$1,000 under \$1,000 \$10,000 under \$1,000 \$11,000 under \$1,200	296 17 296 17 121 08	211.055 215 040 215 040	11 677 13 852 14 403	1925 15.012 25.750	170,670 170,670	296/210 296/210	N71 28 080 07 1000 12	44.000 42.947 48.947	20.926 26.902	26145	200 ARO 276, 185	3.05,628 3.02,644 30,7613	1.962.081	011 012 1 012 012 1 007 001 1
512 (2014) UNIX 2014 (2014) 254 (2014) UNIX 254 (2014) 254 (2014) UNIX 251 (2014)	20,990	213 424 806 871 183 962	14.782 12.601 12.746	1971 1971 1971	161.470 162,091 157,195	108 986 118.044 290.029	60.679 74.425 62,002	17 443 50,238 48 952	12 5814 17 461 18,008	10033	240.864	299,004 299,004 160	1,541,055 1,639,140 1,585,324	1,201420
 S. Orini under \$20,000 S. Orini under \$2,000 S. Orini under \$2,000 S. Orini under \$2,000 S. Orini under \$4,000 S. Orini under \$4,000 S. Orini under \$4,000 	900,052 242,440 171,433 192,471 105,471	897,227 946,260 754,526 2,889,597 3,624,769	76,640 76,562 49,605 97,124 73,096	002.318 7.07.001 7.07.021 009.522 7.05.064	255,001 141,002 141,002 141,002 141,002 141,002	1,241,418 1,169,369 1,169,369 2,117,427 2,225,424	100,530 376,347 370,634 420,666	248,650 212,304 171,995 319,404	127.216 76,169 52.206 82.574 84.540	58,202 47.728 36,098 90,644 84.244	1,207447 949444 688,104 11,26,540 491481	1. 602. 670 1. 371 (666 1. 341 (966 3. 464 6.34 3. 464 6.34	0.02.42,0.10 4.2.42,0.02 7.47,0.02 7.47,0.02 7.47,0.02	5 541 190 4 052 801 2,816,022 5 162 106 14 36 106
51191_0001 under \$290.000 \$200.000 under \$200.000 \$200.000 under \$100.000 \$100.000 under \$100.000	77 402 7 145 7 104 7 104	1 533,867 539,106 72,754 40,313	23,577 1,606,0 1,008,0 1,004	684 700 664 972 103 774 74,002	61,161 199,23 1990 1 1990 1 1937	1 048 852 1 048 375 149 898 783 397	11.0.11 1.757.0 909 272	41 219 7 764 841 249	15,598 4,109 882 300	147 FC 120 M 120 M 120 M	118,156 25,408 2,954	2,632,065 1,001,001 604,759 753,942	146,204 28,247 3,195	1,2853-156 584,042 181-720 181-720
Tarable returna, total	2,052,523	12,740,324	490,000	2,733,333	4,214,473	14,048,478	2,263,359	1,667,032	842,822	429,427	1,7 10,747	20,584,061	34,214,069	10,710,530
No. adjustnel grove incomo 51. under 31.030 51.050. under 31.050 51.050. under 31.050 51.050. under 31.050 51.050. under 35.050	1 180 1 (*) 1810 171 (*) 1872 1	272 956 (1) (2) (2) (2) (2) (3) (4) (4) (6) (6)	(1) 6,240	28,840	1,405 (1) 40,708 44,101 81,473	207,716 (1) 14,947 (101 89,100 89,100	7E 905.2 905.2	75 7.11 1.167 1.01 1.167	11 11 11 11 11 111	(1) (1) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2	064 [1] 17,278 40,078 151,002 260,477	30,511 (*) 12,812 12,812 97,641 97,641	1 5,26 (1) 34 11/ 144,847 966,674 1,109 169	42,5403 (1) 23,940 23,940 1,245,523 665,92,1
\$5,000 under \$6,000 \$2,000 under \$7,000 \$7,000 under \$2,000 \$2,000 under \$3,000 \$2,000 under \$3,000	11614 24 609 49 528 64 440 65 122	41,629 81,317 119,755 119,753 1153 578 1185,963	015.01 015.01 0150.01 0150.01	140 A	148.991 136.245 136.447 164.747 164.761	191.058 165.521 177.968 277.177 228.854	19 642 18 654 18 472 69,460 69,460	28.674 26.567 25.427 167 167 161 161	14,224 22,050 21,466 22,166	2 578 2 164 5 7.14 7 674 14 512	256,867 270,376 210,867 200,796 270,607	274 201 255,605 225 420 201 105 104 705	1.485,630 1.610,046 1.610,461 1.511,115, 1.505,747	1 406 240 1 531 840 1 236 627 1 238 627 1 478 770
10,000 predmit \$11,000 0005 transmit \$12,000 0005 transmit \$13,000 0005 transmit \$13,000 0005 transmit \$13,000	65,475 54,012 65,356 58,376 55,765 55,765	512,211 146,181 511,022 511,022 511,021 210,511	1100111 110111 110111 111111 111111 111111	11414 7.945 7.75 7.75 7.75 7.642	156.974 157.089 172.420 172.158	275,2717 286.611 284.514 291.156 278,291	60,6815 67,949 78,752 72,810 810	40,601 44,457 16,211 48,667 48,020	21 125 219,025 219,025 219,05 10,05 10,05 10,05 10,05	7 794 10,636 1819 1819 1819 1819	266,416 264,106 243,060 255,426 277,721	316.815. 336.266 251.554 295.999	1.519.020 1.542.231 1.542.891 1.575.891 1.612.278 1.612.278	1 116,264 1 116,264 1 272,060 1 2 272,060 1 2 2 8 6 2 1
115, 000 under 120,000 220,000 under 120,000 220,000 under 120,000 220,000 under 120,000 92,000 under 100,000	241 542 220,709 170,104 346 542 279,289	925 653 972,256 772,719 2,901,581 3,676,049	71 082 55,210 66,210 94 012 71,908	103,646 106,630 1,25,315 546,707 546,707	6411, 1410 5-36, 1418 1411, 1419 1411, 1419 5-644, 9418 2577, 0346	1,200,109 1,121,774 928,204 2,263,182 2,176,791	378,926 321,010 249,010 725,791 201,024	241.114 210,604 171,116 116,796 116,796	116,074 72,263 50 448 80,562 53,220	55,515 40.419 52,054 79,117 79,117 79,117	1 191,940 941,921 684,925 1,117,921 488,485	1.549.965 1.330,011 1.333,024 3.400,253 3.400,253	6,760,261 6,221,567 2,295,6847 7,359,647 7,34,977	5,411.019 7,015.075 7,580,196 5,320.434 9.108,793
\$100.0M3 under \$700.0M3 \$700.000 under \$500.0M3 \$500.000 under \$10.001.0M3 \$1,000.0M3 nr maxe	77 464 17.011 2.020 745	1 553.035 547,843 77 AR6 10 854	23.361 6,341 866 966	5.00,6119 366,244 104,217 73,750	62,799 15,294 1971	1, 130, 134 1, 034, 136 1, 034, 140 179, 767	47, MHA B, GHA B, GA 76B	41,018 7,726 811 811	15,417 4,040 662 246	20,1366 13,068 10,428 20,734	25,312 25,312 2,912 1,035	2,597 428 1,772,922 655,687 734 460	152,781 120,85 127,15 157,15	223,0501 071,521 071,521
fotel nontexeble returne	420,103	- 1,969,067	107,264	-673,661	846,051	1,750,680	230,040	160,237	309,716	-293,823	1,133,744	1,308,065	6,163,371	4,714,018
An Indum; Under St. 600 55.000 under \$1.000 810.000 under \$1.000 \$15.000 00 more \$	140,212 114,256 110,206 110,206	2,170,104 662,703 060,290 011,290,417	77,620 67,627 66,905 904,629	654,617 3.664 45,539 2.760,613	748,486 941,602 961,424 861,424 2.509,902	1,440,174 1,299,601 1,407,073 1,407,073	214,227 206,117 269,517 1,654,502	135,202 199,348 226,167 1,166,460	216,244 173,602 151,901 160,511	287,878 14,620 11,040 71,040	1,374,014 1,531,159 1,532,473 1,332,473	1,087,015 1,647,971 1,646,027 1,646,027	7.633.252 0.108.760 7.800,045 16.756,243	5,342,536 8,656,415 6,549,010 21 401,590

F optrotes at end of table

Individual Returns 1975 • Returns Filed and Sources of Income

	Pensione and enruities	d ennulties		Rent	7		Royeth	y nei	Estate) or	State to		All other	ther
Blue of adjueted gross income	In adjusted g	rose income	Net income	ome	Net love		income less fore		truet nel Income lese foee	net ee foee	tex refunds	funde	sources net income less loss	te net
	Number of returne	Amount	Number of returns	Amount	Number of isturne	Amount	Number of returns	Amount	Number of returne	Amount	Number of returns	Amount	Number of returns	Amount
	(27)	(38)	(58)	(30)	(11)	(32)	(13)	(+E)	(36)	(36)	(37)	(36)	(95)	(40)
All returns, total	5,068,937	20,866,871	3,737,264	8,053,916	2,834,547	4,621,220	\$72,001	1,769,380	733,581	2,554,324	1,607,795	1,450,259	4,072,626	2,064,814
No. adjusted yrden inkkomo 11. unden 11.000 11.000 unden 12.000 12.000 unden 12.000 12.000 unden 12.000 13.000 under 12.000	20,050 51,20 113,06 113,105 114,12 161,462 161,462	63 150 81 661 166 266 166 266 268 441 877 369 1 122,245	85.746 57.756 124.877 148.9954 174.640 174.640	190 E21 2.020 127 121 030 981 128 865 288 865 288 2888 2888 2888 2888 2888 2888 28	86.167 40.197 32.350 77.845 78,687 75.160	538.306 59.066 44.246 85,348 91.022 63.858	9/9/9 8/8 / 1 8/8 2/10 8/3 1/10 8/7 10 12/10 12/10	J4.963 4.875 5.1915 2.656 8.020 13.770	10.008 13.761 24.261 19.566 11.600 24.297	25 /01 8.629 17.827 26.098 05.901 36.485	20.030 15,186 23,820 56,145 60,683 82,745	13,867 2,596 2,596 2,961 6,961 0,247 12,453	82,102 41 675 66,332 125,177 110,206	1 873,4 16 21,036 47,355 92,619 78,480 78,480 141,307
95,000 under 86,000 86,000 under 84,000 87,000 under 84,000 81,000 under 81,000 81,000 under 81,000	452 402 19 1885 112 001 304 084 200, 111	1 335,204 1 457,636 1 254,550 1 359,323 1 269,323	202 184 172,330 185,312 118,312 148,133	108.637 201.598 101.571 201.656 105.784	73,711 04,825 108,577 80,576 80,576	85,797 112,821 102,755 80,885 125,187	24 285 12,010 31 890 14 754 25 545	28.288 16, 163 14, 163 14, 015 19, 849 18, 96	20.104 19.201 20.220 19.274 19.274	50,858 33,894 47,942 82,460 54,293	144.367 171.177 203.656 203.656 202.210 200.030	16,671 24,095 29,318 29,961 31,601		638,129 682,356 82,746 82,448 685,820
10,000 under 111,000 000 2111 einen 000 111 000 1111 einen 000 111 000 1111 einen 110,000 111 000 1111 einen 110,000 111	10/ 8/5 19/ 281 171 4/8 156,325 149 985	0.05 465 1.(034,455 871,362 744,460 724,177	11/ 802 11/ 502 136,245 136,245 120,504	218-161 204.280 174,132 179.292 182-816	107 488 107 881 108,146 121 985 115,589	112,552 119,759 125,828 112,867 112,867	15,281 17,224 12,455 19,891 11,943	28,511 16,879 16,879 13,545 16,501	22.1.10 11.1.12 13.110 28.255 19.279	54,587 166,287 231,106 291,106 1,061 161 301,197 3197	112,837 389,918 301 319 441,928 425,803	38,814 46,814 50,514 59,350 59,355	147,567 167,418 175,047 162,467 153,671	121,221 184,350 146,004 92 137 140,065
115 000 under 120.000 000 0518 mitten 000 052 000 0518 mitten 050 050 000 0518 mitten 050 050 050 0501 mitten 100 050	556.071 200.948 155.810 106.445 55.609	2,8565,292 1,811,506 1,976,066 1,470,424 1,470,424	501 868 320 652 18) 198 30/ 249 14/ 868	881 666 605 094 457,100 1,297,180 1,102 011	523 8/6 529 283 128 177 285 701 285 701	608 758 470 636 108 806 584 071 382 078	68 544 47 735 40,112 85,026 48,140	10.0.010 124.0113 775.64 270,646 270,167	82,700 70,161 11,040 10,1717 10,1717	231 712 171,251 130,302 475,024 422,280	1 987 111 1 227 162 1528 160 531 323 151 151	302,410 207,324 114,077 118,380 118,286	702,805 427,588 282 209 390,207 114,044	548,191 3315,611 225,252 532,795 532,795
\$100.060 under \$200.060 \$270.060 under \$200.060 \$260.060 under \$10.00.000 \$100.000 under \$1.000.000	11,122 2.621 154 119	106.051 37.743 3.058 2.368	97,878 8.012 929 349	456.570 166.622 27.100 14.690	22 754 4 745 614 248	151 BU2 69 822 17 196 12 702	15.071 4.647 7.00 2.92	202.4.59 108.885 67.6800 86.680	F62 187 577 5 291 61	29,083 150,025 51,153 34,143	27.572 5.210 5.71 242	41,611 19,141 5,102 3,857	13,282 7 140 969 163	1.15,677 57,201 14,547 8,167
Tazabie returne, total	4,106,056	18,857,528	2,973,365	7,078,520	2,422,159	3,825,983	181,181	1,661,730	630,632	2,419,173	7,328,233	1,353,027	3,443,641	3,366,595
No adjusted gross income 31 user 31 bio 31 user 32 bio 32 optimizer 32 (NO 32 optimizer 32 (NO 32 optimizer 33 (NO 31 (NO) under 34 (NO) 54 (NO) under 55 (NO)	86 17 463 120,504 282202	658 25 513 255 011 255 011	354 1*1 1:436 50 777 106 503	7 050 (*) 1 1 844 19 2 96 12 7 12	515 (1 1212 11217 12020	90.005 (*) 14 8'96 17 785 25 010	220 1 1 286	5162 (1) 061 11167	171 (*) 11.627 15.270	1 1195 (*) 40 1698 15,468	110 (*) 5.612 10.476 42.488	1,848 (*) 613 763 4,810	805 (1) 25,044 55,044 80,258	154,802 (*) 29,614 34,804 76,465
\$5,1000 under \$5,100 \$6,000 under \$5,000 \$1,000 under \$5,000 \$1,000 under \$5,000 \$1,000 under \$10,000	139-80.1 160-472 286-676 295-245 276-382	975 993 1 297 505 1 118 612 1 325,699 1 169 236	1.15.969 144.948 120.955 127,219 114.255	214 599 171 038 182,105 237 728 179 710	51 594 60 966 07 897 83,370 94 600	48 187 79 518 89 051 75 047 96 730	16.005 10,457 28.688 53.688 23,154	8.711 12.075 12.304 10.903 10.903	23, 446 18,587 18,160 15,753 15,753	41,001 33,115 33,115 33,115 74,015 74,015	76.879 112.979 176.123 211.274 201.055	7.471 11.072 14.884 27.120 27.930	104./28 117.625 118.427 155.975 142.158	140,011 57,011 57,011 55,000 95,600
110 100 under 111 100 111 100 under 111 100 111 100 under 111 100 111 100 under 111 100 111 100 under 111 000	190 112 195 116 169 781 154 958 148,861	876-156 996-873 957-564 737.247 712.467	134,220 130,655 131,160 118,764 128,191	211.792 201.905 185.618 1771.098 181.777	100,167 101,646 105,811 117,294 115,060	101.172 117.330 119.019 119.482 124.427	14.453 17.070 11.642 19.123 11.199	19.526 16,316 13.004 51.026 1926	21,801 291805 147/2 28,384 16,264	53,060 63,358 22,813 49,215 18,405	200.065 1500.011 187.205 4.11.140 4.21.021	15,1048 44,1813 44,1813 57,2019 54,500 84,500	144,1860 167,402 167,402 167,608 181,501 152,875	122,558 184,429 155,017 155,017 140,721
115 000 under 120.000 120.000 under 120.000 120.000 under 120.000 120.000 under 120.000 120.000 under 120.000	552,104 200,218 155,148 196,120 55 414	2 837,114 1 810 042 972,070 1 428,621 1 428,621	400 525 324 740 181 383 305 725 146 774	844 47.3 500 400 449 811 1.287 774 1.087 117	513,400 325,541 185,971 261,413 90,424	585 949 455 944 298 780 557 959 369 638	68,175 46,219 10,081 82,793 47,732	108.025 118.528 78.634 261.751 261.7951	81 150 68 601 42 988 102 093 61,787	230,582 165,005 111 B/9 471 969 417,061	1 072, 120 1 221 410 528 805 150,967	298.740 205.481 1115.515 181.577 181.577	003,606 424,467 261,171 261,240 131,584	521,138 134.823 227,867 542,173 542,173
\$100,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$1,000,000 \$100,000 under \$1,000,000	690711 691 711	106.327 86.985 1.011 2.272	37.476 7.047 909 348	453 768 158 170 25,731 14 889	22 629 4 677 822 246	148-327 87 530 16-830 12-557	14 014 4 M04 702 287	201.800 197.992 57.647 86.983	19.022 5.128 202 202	226 015 140 072 40,041 34 140	2/31/2 505 8/152 8/152	42,947 177,735 5,007 3,603	33.082 7.052 945 354	101 /41 56,820 11,480 8,130
Total nontarable returns	982,561	2,229,345	763,699	978,306	412,366	1,095,235	88,204	107,650	103,049	138,152	4/9,562	87,230	5/8,835	477'EZE'I —
Mi routine aurometry Nicolae \$5,000 \$500, order \$10,000 \$10,000 under \$15,000 \$15,000 or mark \$15,000	1 191,238 1,753 405 8/2 804 1 260,322	2.374.111 6.586.037 4.250.060 7.670.745	770.751 103.826 103.888 103.898 103.799	925.037 1.167.248 958.903 5.002.730	370-406 467-191 467-191 581-001 1-4-15-859	881 648 516 246 017 316 2 606 013	77567 109384 76.774 308275	68 39 5 157 024 115,970 1407 (193	125 578 104 4.30 114 912 368 752	128.825 269.245 254.670 1.901.574	277 618 1 011 448 1 041 896 4,556,612	49 986 122.547 260 509 1 017.218	461 775 207 08/ 208 1908 10001	1,492,697 883,718 846,798 2,203,177
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Table 1.

		Total adjustments	ustments	Total ded	deductions	Standard deduction	leduction	Itemized deductions	eductions	Exemptions	tions	Number of returns	Taxable	e income	fncome tax before credits	e tax credits
(4) (4) <th(4)< th=""> <th(4)< th=""> <th(4)< th=""></th(4)<></th(4)<></th(4)<>	Size of adjusted gross income	Number of returns	Amount	Number of returns	Amouni	Number of returns	Amount	Number of returns	Amount	Number	Amount	with no taxable income	Number of returns	Amount	Number of returns	Amount
0.0011 0.0011		(13)	(42)	(04)	(44)	(45)	(46)	(28)	(48)	(46)	(05)	(51)	(52)	(53)	(54)	(55)
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	returns, total	9.024,255	15,101,999		223,161,776	55,511,480	100,921,181	26.074,061	122,260,601	212,202,596	159,140,845	16.376.730	65,852,602	595,492,866	65,854,734	132,452,044
B0000 40003 4777,01 500,000 40003 40003 1700,000<	Mo adjusted gross mcome 51 uosta 21,000 51.0000 under 22,000 52.000 under 51,000 51.000 under 55,000 51.000 under 55,000	43.940 59.962 63.471 105.278 171.361 204.033			7 610,420 8.647.566 8.239.304 7.789.563 7.877.136	4,718,721 5,356,480 4,910,190 4,347,617 4,215,605	7 559.726 8.547.592 7.974 457 7.169.237 6.987.686	20.057 51.008 92.370 218.173 327.841		1,742,610 6,273,673 7,773,487 8,126,549 8,760,745 9,362,490	1,306,400 4,704,956 5,829,770 6,094,113 6,567,619 7,020,733	643.791 4.730.582 5.327.916 2.809.280 1.336.444 715.986	Β7.768 2.193.260 3.229.346 3.827.460	36, 107 744, 829 3.101, 252 6.265, 142	B.214 9.572 2.193.300 3.231.395 3.827.504	85 5,085 105,478 457,515 970,816
30047 300467 300469 300473 300469 300473 300469 300473 300469 3004749 300409 3004749 300409	\$5.000 under \$6.000 \$7.000 under \$2.000 \$7.000 under \$2.000 \$9.000 under \$3.000 \$9.000 under \$1.000	269.044 280.790 303.408 347.033 347.239			0.509,265 7 743,370 7 530,142 7,611,734 7,629,225	4.244.055 3.559.994 3.130.204 2.429.454 2.424.895	7,103,407 6,002,403 5,352,766 4,880,780 4,223,926	493,192 604,118 719,426 895,694 1,051,882	1,405,858 1,740,967 2,1177,376 2,730,954 3,405,299	10,312,187 9,699,235 9,350,627 9,494,838 9,346,466	7,733,826 7,274,241 7,12,158 7,120,823 7,008,927	347.934 175,780 97,897 61,255 43,686	4,389,313 3,988,332 3,751,733 3,653,893 3,653,893 3,433,091	10, 148, 309 12, 237, 051 14, 473, 661 17, 053, 244 18, 514, 211	4, 389,313 3,988,332 3,751,733 3,663,893 3,433,091	1,639,595 2,023,844 2,441,273 2,945,469 3,253,714
1/17/306 2/3/306 <	\$10.000 under \$11.000 \$17.000 under \$12.000 \$12.000 under \$12.000 \$13.000 under \$12.000	393.697 360.475 395.803 391.486 391.486			7 423.757 7 526.423 7.581.418 8.153.934 8.012.295	2,174,725 1,930,537 1,711,940 1,600,184 1,390,322	3,882,566 3,598,969 3,402,733 3,402,733 3,402,733 3,200,337	1,107,911 1,189,956 1,238,597 1,238,597 1,238,597 1,238,193	3,541,191 3,927,455 4,719,645 4,719,645 4,811,958		6,740,838 6,751,668 6,771,185 6,788,956 6,388,956	19.765 13.258 8.464 5.252 4.521	3,262,871 3,107,235 2,942,073 2,942,073 2,942,073 2,942,073	20,342,174 21,661,740 22,741,595 24,572,969 24,513,531	3.262,871 3.107,235 2.942,073 2.921,125 2.679,116	3,645,556 3,909,381 4,155,625 4,517,145 4,565,559
0 59154 74163 13230 551001 1325 551001 13556 13665 551001 13665 551001 13665 551001 13665 551001 13665 551001 13665 551001 13665 551001 13665 551001 13665 551001 13665 551001 13665 551001 13665 551001 13665 551001 13665 551001 13665 551001 13665	15 000 under \$20.000 2000 under \$20.000 2000 \$25 000 \$25 2000 \$28 000 \$25 2000 \$28 000 \$20 2000 \$20 000 \$20 2000 \$2	1,773,096 1,237,061 694,836 842,677 292,112			35,492.520 22,783.595 13,493.501 17,850.366 9,144.855	4.624.019 1.522.737 237.637 297.637 43.496	11,609,484 3,896,399 1,210,170 761,532 110,680	5,729,515 4,075,380 2,270,556 2,449,781 737,910	23,883,036 18,887,198 12,283,331 17,088,834 9,034,175		26.085,690 14,650,862 7,251,920 7,476,086 2,231,818	17.758 6.208 3.722 4.091 2.230	10.335.776 5.591.909 2.740.533 2.743.527 779.176	117,473,678 86,932,366 53,900,510 74,942,488 40,234,695	10.335,776 5591,909 2.740,533 2.743,527 779,177	22,627,437 17,932,298 11,923,469 19,022,487 13,835,110
6.200.044 13,464.474 61,469.027 164 11,65 36.967.214 70.027.538 24.521.613 114.354.294 155.566 1 10 1 -	\$100.000 under \$200.000 \$200.000 under \$200.000 \$500.000 under \$1.000.000 \$1.000.000 or more	50.154 7.621 670 167			3.627,214 1.699,009 551,990 653,176	4,185 540 33	10,556 1,352 82 27	148,164 28,653 3,256 1,113	3.616.659 1.697,657 551,908 653,149.	579,066 104,563 11,492 3,814	434,300 78,421 9,619 2,861	611 219 61	151,738 28.974 3.228 1.105	15,864,362 6,388,985 1,636,005 1,693,962	151,738 28,974 3,228 1,105	7.015.115 3.375.893 981.697 1.102,398
29 1169 1	Taxebie returns, total	6,290,044	13,464,474	61,489,027	184,381,832	36,967,214	70,027,538	24,521,813	114,354,294	165,066,852	123,794,565	6,977	61,483,760	590,413,547	61,485,886	131,596,483
195 249 200 400 294 420 200 400 344 150 200 400 577 130 200 400 3178 32 200 400 577 130 200 400 3178 32 200 400 294 420 200 200 294 420 200 200 400 294 420 200 200 294 200 200 400 294 200 200 400 294 420 200 400 294 400 294 400 294 400 294 400 294 400 294 400 294 400 294 400 294 400 294 400 294 200 294 200 <td< th=""><th>No adjusted gross mcome 51 uoder 25,000 51.0000 under 25,000 52.000 under 51.000 53.000 under 54.000 54.000 under 55,000</th><td></td><td>1,169 </td><td></td><td>(*) 10.845 2.004.944 4.271.362 5.027.158</td><td>(*) 39.227 1.303.704 2.662.187 2.935.594</td><td>(*) 9,335; 1,995,736 4,194,725 4,719,356</td><td>(*) 14,048 14,726 45,586 150,140</td><td>(*) 1.509 9.207 76.638 307.812</td><td>6.562 (*) 53,292 1,326,081 3,036,464 4,180,856</td><td>4,922 (*) 39,969 994,366 2.277,045 3 135,574</td><td>2.158</td><td>53,268 1,318,355 2,705,697 3,085,675</td><td>32,019 32,019 631,732 2,957,103 5,784,104</td><td>{*} 53,268 1,318,375 2,707,746 3,085,719</td><td>(*) 4,586 89,540 89,540 901,325</td></td<>	No adjusted gross mcome 51 uoder 25,000 51.0000 under 25,000 52.000 under 51.000 53.000 under 54.000 54.000 under 55,000		1,169 		(*) 10.845 2.004.944 4.271.362 5.027.158	(*) 39.227 1.303.704 2.662.187 2.935.594	(*) 9,335; 1,995,736 4,194,725 4,719,356	(*) 14,048 14,726 45,586 150,140	(*) 1.509 9.207 76.638 307.812	6.562 (*) 53,292 1,326,081 3,036,464 4,180,856	4,922 (*) 39,969 994,366 2.277,045 3 135,574	2.158	53,268 1,318,355 2,705,697 3,085,675	32,019 32,019 631,732 2,957,103 5,784,104	{*} 53,268 1,318,375 2,707,746 3,085,719	(*) 4,586 89,540 89,540 901,325
30:345 506.200 7066.416 2:448.81 3:533.441 1:057.159 3:222.814 8:502.322 33:577 310:347 310:347 310:347 3260.000 36:527 7:25:597 1:395.022 8:502.322 8:502.322 33:577 310:547 7:75:597 1:395.327 7:35:597 1:395.322 8:507.321 8:507.322 33:5577 32:557 32:5597 1:395.322 1:359.322 8:577.31 8:306.3577 33:5577 32:5597 1:315.322 1:358.322 1:359.322 8:307.021 8:306.357787 8:306.3698 8:306.3	55.000 under 56.000 57.000 under 52.000 58.000 under 53.000 58.000 under 53.000	185 249 223.674 261.416 318.436 332.557		3, 441,210 3, 483,357 3,544,369 3,520,078 3,349,347	5,771,393 6.068,897 6.583,667 6.851,264 6.977,286	3 176,232 3 106,276 2,957,996 2,736,795 2,736,795 2,388,381	5,166,573 5,174,565 5,032,133 4,707,979 4,154,962	264,978 377,081 586,373 783,283 960,966	604.820 894,332 1,551,534 2,143,284 2,143,284	5,216,332 6,489,072 7,708,064 8,321,477 8,571,734	3.913,435 4.865,644 5.780,236 6.240,802 6.502,878	349	3,441,033 3,483,244 3,544,351 3,544,351 3,520,032 3,520,032 3,335	9.219.428 11 699.550 14.209.257 16.842.309 18.344.493	3,441,033 3,483,244 3,524,351 3,520,032 3,349,335	1,505,100 1,946,090 2,913,005 3,227,412
1750,705 2.331,265 10,260,328 34,732,47 568,480 11545,77 568,420 23,247,709 34,391,742 1737,71 11374,266 273,700 123,467 1254,657 16,357,700 16,353,700 173,175 1134,266 773,144 17,354 273,134 1254,557 16,353,700 1734,175 11354,667 15,46,767 568,400 22,347,709 584,400 34,367,737 103,176 1034,266 773,344 1134,465 773,344 1255,456 12,455,709 584,400 20019 273,344 773,344 1134,465 755,345 12,455,709 584,400 234,419 2019 26,711 13,546 12,55,248 10,513 12,455,709 584,400 2019 26,711 13,546 235,469 11,25,466 239,553 240,009 267 26,038 11,12 55,800 32,669 22,436 11,35,56 274,211 16,54,566 26,966 16,54,566 26,966 3,375,596 274,211 15,57,48 16,56,507 55,81,509 23,375,596 261,170 36,966 16,56,507 32,924 13,397 261,111 16,56,507 16,56,507	\$10,000 under \$1,000 \$1,000 under \$1,000 \$1,3000 under \$1,000 \$1,3000 under \$1,000	381,945 345,973 385,377 383,227 383,227 383,227		3,206,050 3,065,527 2,908,541 2,987,385 2,656,769	7 066 415 7.215.597 7.353 058 7.959 862 7 846.913	2, 148, 881 1,914,595 1,598, 831 1,587,491 1,378,923	3,633,543 3,568,869 3,376,541 3,407,021 3,173,782	1,057,169 1,150,932 1,209,894 1,299,894	3,232,874 3,646,728 3,986,517 4,552,641 4,552,641	8,560,282 8,709,035 8,547,247 8,867,025 8,388,700	6.419.850 6.531,127 6.510,434 6.650,176 6.291,423		206.022 3.065,462 2.908,531 2.887,337 2.656,745	20, 183, 447 21,515,604 22,589,599 24,365,600 24,367,716	3,206,022 3,065,462 2,908,531 2,887,337 2,656,745	3.620.335 3.885.287 4.129.887 4.481,685 4.481,685
50019 200980 151.615 3.529.753 4.163 10.519 14.452 3.519.234 576.87 10.319 14.452 3.519.234 576.87 10.319 14.452 3.519.234 576.87 10.319 14.7452 3.519.234 576.87 10.319 14.7452 3.519.234 576.87 10.319 14.7452 3.519.234 576.87 10.319 10.319 10.319 10.319 10.319 10.319 10.319 10.319 10.319 10.316 10.316 10.316 10.316 10.316 10.316 10.316 10.316 10.316 10.316 10.316 10.316 10.316 10.316 10.316 10.316 10.316 10.317 10.317 10.316 10.317 10.316 </th <th>15 000 under 220 000 250 000 under 221 000 250 000 under 212 000 250 000 under 350 000 250 000 under 350 000</th> <td>1,750,705 1,231,372 691,397 839,440 290,806</td> <td>2,351,265 1,919,893 1,134,246 1,922,106 1,922,106</td> <td>10,260,328 5.571,007 2,733,934 2,734,473 776,422</td> <td>34,793,476 22,481,160 13,354,829 17,523,439 8,903,149</td> <td>4,598,898 1,517,247 471,805 296,378 42,986</td> <td>11.545,767 3.882,126 1.205,255 757,738 109,474</td> <td></td> <td>23,247,709 18,599,055 12,149,573 16,765,701 8,793,675</td> <td></td> <td>25 785,726 14,562,242 7,215,098 7,435,528 2,216,637</td> <td>735 117 329 298</td> <td>10.259.593 5.570.890 2.733.253 2.734.144 776.124</td> <td>116,812,584 86,674,024 53,775,434 74,718,805 40,113,763</td> <td>10.259.593 5.570.890 2.733,253 2.734,144 776,125,</td> <td>22.507 562 17,881,722 11,896,980 18,966,314 13,796,614</td>	15 000 under 220 000 250 000 under 221 000 250 000 under 212 000 250 000 under 350 000 250 000 under 350 000	1,750,705 1,231,372 691,397 839,440 290,806	2,351,265 1,919,893 1,134,246 1,922,106 1,922,106	10,260,328 5.571,007 2,733,934 2,734,473 776,422	34,793,476 22,481,160 13,354,829 17,523,439 8,903,149	4,598,898 1,517,247 471,805 296,378 42,986	11.545,767 3.882,126 1.205,255 757,738 109,474		23,247,709 18,599,055 12,149,573 16,765,701 8,793,675		25 785,726 14,562,242 7,215,098 7,435,528 2,216,637	735 117 329 298	10.259.593 5.570.890 2.733.253 2.734.144 776.124	116,812,584 86,674,024 53,775,434 74,718,805 40,113,763	10.259.593 5.570.890 2.733,253 2.734,144 776,125,	22.507 562 17,881,722 11,896,980 18,966,314 13,796,614
734.211 1.637,528 20.0%514 38,79346 16.544,266 30.893,643 1.552,248 7.906,306 47.135,748 648.045 1.255,248 7.306,306 47.135,748 7.306,306 47.135,748 648.045 1.235,669 24,286.062 20.163,996 38,236,696 19.25,248 7.306,306 648.045 1.235,669 24,286.062 20.1399,613 38,236,696 7.036,946 42,0306,554 648.045 1.235,689 21,286.062 21,286.062 21,286.696 21,286.696 21,286.696 42,0306.554 648.057 7.643.362 7.764.362 7.705.462 7.705.464 42,0306.554	\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 on more	50.019 7.598 667		151,615 28,989 3,245 1,112	3,529,753 1,634,003 518,140 624 981	4,163 537 33 10	10.519 1.348 82 25	147,452 28,452 3,212 1,102	3 519,234 1 632,655 518,058 024,956	576,187 103,814 11,349 3.771	432,140 77,860 8,512 2,828	184 73 24	151,431 28,916 3,221	15,865,601 6,385,014 1,634,409 1,691,952	151,431 28,916 3,221 1,101	7,007.459 3,373,935 980,772 1,101,264
646.045 1,295.669 24,258.042 40.163.999 23,548.613 38,238.699 709.449 1.925.291 42,039.554 1547.514 2,393.876 139.525.314 33.023.736 15.188.602 77.563.362 3.764.312 11.6664.454 44.2030.553	Total nontaxable returns	734,211	1,637,528	20,096,514	38,799,945	18,544,266	6693	1.552,248	7,906,306	47,135,744	35,346,280	16.369.757	4.368.841	5,079,319	4,368.848	655,560
1,300,302 2,624,642 14,963,640 36,697,827 6,906,57 17,518,919 6,155,972 21,176,908 44,329,565 4,899,394 8,787,612 22,410,895 105,296,226 6,966,557 17,600,279 15,444,328 67,685,947 77,628,624	Inceres 55,000 Unceres 55,000 510,000 unceres 510,000 510,000 unceres 515,000 515,000 unceres	648.045 1,547,514 1,930,302 4,898,394	1.295.669 2.393.878 2.624.642 8.787,612	24.258.062 19.952.914 14.963.680 22.410.885	40, 163, 989 39 023, 736 38, 697, 827 105 296, 226	23.548,613 16.188,602 8.607,708 6.966,557	38.238.698 27.563.282 17.518.919 17.600.279	709.449 3,764.312 6,155,972 15,444.328	1 925.291 11,460,454 21,178,908 87,695,947	42,039,554 48,203,554 44,330,565 77,528,824	31,523,590 36,149,976 33,246,702 58,220,577	15,563,999 726,552 51,260 34,919	9,337,854 19,226,362 14,912,420 22,375,966	10,147,330 72,426,476 113,832,010 399,087,051	9.339.985 19.226.362 14.912.420 22.375.967	1.538,979 12.303,895 20,793,266 97,815,905

Individual Returns/1975 • Returns Filed and Sources of Income

	Size of adjunted arose income	Total tax credita	credite	income tax after credits	ther credits	Total Income	me tax	Self-employment tax	/ment tax	Total tax	tax liability
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(26)	(57)	(58)	(85)	(09)	(1)	(62)	(63)	(84)	(85)
All returne, total		65,854,734	8,069,846	61,483,928	124,382,197	61,490,737	124,526,297	6,705,503	3,376,047	62,946,420	127,936,931
No adjusted gross income 51.000 under 31.000 52.000 under 32.000 52.000 under 54.000 54.001 under 54.000 54.001 under 55.000		(*) 87,768 2,193,306 3,231,395 3,827,504	(*) 2.177 56,030 56,030 106,038	(*) 53,268 1,318,375 2,707,739 3,085,719	(*) 2,988 351,477 784,699	53,332 53,332 1,316,430 2,707,773 3,065,734	14,528 3,413 49,616 351,687 784,608	66.301 130.072 262.366 357.366 357.349	15,390 9,746 29,390 50,408 75,120	65,838 103,783 263,813 1,546,612 2,876,427 3,192,1427	38,217 7,903 27,177 91,613 91,095 8413,095
5.000 under 5.000 55.000 under 56.000 57.000 under 57.000 59.000 under 59.000 59.000 under 510.000 93.000 under 510.000		4,389,313 3,988,332 3,751,733 3,663,893 3,433,091	314,381 350,417 318,007 292,324 308,350	3,440,382 3,483,135 3,544,351 3,520,030 3,349,335	1,325,214 1,673,426 2,123,266 2,653,145 2,945,364	3,441,210 3,483,357 3,544,369 3,520,078 3,349,347	1,325,820 1,673,615 2,123,370 2,653,301 2,945,501	347,533 326,858 333,609 317,235 299,917	101,974 113,957 131,409 135,953 131,012	3,585,628 3,609,575 3,615,865 3,571,391 3,387,391	1,410,160 1,779,040 2,254,708 2,792,291 3,079,943
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$15,000 \$14,000 under \$15,000		3.262.871 3.107,235 2.942,073 2.921,125 2.679,116	307,609 321,109 319,656 349,260 318,235	3,206,021 3,065,462 2,908,491 2,887,337 2,656,741	3,337,948 3,568,272 3,835,968 4,167,884 4,247,324	3,206,050 3,065,527 2,908,541 2,887,385 2,656,769	3,338,054 3,588,481 3,836,177 4,168,028 4,168,028	272,563 267,656 235,846 243,082 216,322	136,127 131,603 120,974 131,211 120,643	3,233,642 3,081,360 2,923,863 2,900,182 2,669,343	3,477,482 3,722,812 3,959,254 4,304,569 4,369,654
\$15,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$30,000 \$20,000 under \$30,000 \$50,000 under \$1,00,000		10.335.776 5.591.909 2.740.533 2.743.527 779.177	1,441,052 915,350 521,672 815,535 491,239	10,259,554 5,570,542 2,733,188 2,733,831 2,776,009	21.186.385 17.016.948 11.401.797 18.206.952 13.343.871	10,260,328 5,571,007 2,733,934 2,734,473 776,422	21,187,889 17,019,200 11,402,965 18,213,862 13,361,924	633,956 488,613 298,008 501,860 227,613	529,873 358,733 235,616 459,086 223,543	10.293.027 5,582.304 2,740.654 2,739.410 778.405	21,733,648 17,387,975 11,646,357 18,699,142 13,606,328
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		151,738 28,974 3,228 1,105	190.404 81,184 28,452 35,245	151,248 28,653 3,215 1,094	6.824.711 3.294.709 953.245 1.067.154	151,615 28,989 3.245 1,112	6.848,783 3,323,365 966,664 1,097,654	41,679 7,677 805 257	40,703 7,266 747 234	151,844 29,058 3,265 1,119	6,900,272 3,336,484 969,171 1,099,279
Texeble returns, total		61,485,886	7,214,286	61,483,928	124,382,197	61,490,737	124,526,297	4,918,482	2,892,411	61,490,737	127,527,326
No adjusted gross informe 31 under 51,000 31,000 under 52,000 32,000 under 53,000 32,000 under 54,000 54,000 under 55,000		(*) 53.268 1,318.375 2.707.746 3.085.719	(1) 1,598 40,091 85,516 116,627	(*) 53,268 1,318,375 2,707,739 3,085,719	(*) 2,988 49,448 351,477 784,639	1,710 (1) 53,275 53,275 1,318,430 2,707,773 3,085,734	14.528 (1) 3,114 49.616 351.687 784,808	388 (1) 41,459 93,255 129,440	248 (*) 8.063 19.412 34.786	1,710 (1) 53,275 1,318,430 2,707,773 3,085,734	15,131 (*) 4,013 56,894 371,311 820,607
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$7,000 \$9,000 under \$9,000 \$9,000 under \$10,000		3,441,033 3,483,244 3,544,351 3,544,351 3,549,335	179,886 272,663 279,261 259,860 282,048	3,440,382 3,483,135 3,544,351 3,544,351 3,549,335 3,549,335	1,325,214 1,673,426 2,123,268 2,653,145 2,945,364	3,441,210 3,483,357 3,544,369 3,520,078 3,549,347	1,325,820 1,673,615 2,123,370 2,653,301 2,945,501	177,286 192,993 261,643 268,392 268,392 261,624	50,682 64,354 101,211 111,532 111,532	3.441,210 3.483,357 3.544,369 3.520,078 3.349,347	1,377,341 1,739,262 2,225,382 2,766,735 3,059,801
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$14,000 \$14,000 under \$15,000		3,206,022 3,065,462 2,908,531 2,867,337 2,656,745	282,388 297,015 293,919 313,801 292,762	3,206,021 3,065,462 2,908,491 2,887,337 2,656,741	3,337,948 3,569,272 3,569,968 4,167,884 4,247,324	3,206,050 3,065,527 2,908,541 2,887,385 2,656,769	3,339,054 3,586,481 3,836,177 4,168,028 4,168,028	245,478 252,876 221,828 230,521 204,156	119.017 120.534 110.686 121.320 111.432	3,206,050 3,065,527 2,908,541 2,887,385 2,656,769	3,459,026 3,711,002 3,948,374 4,293,447 4,360,024
515,000 under 520,000 520,000 under 525,000 525,000 under 525,000 530,000 under 530,000 530,000 under 540,000		10.259,593 5.570,890 2.733.253 2.734,144 2.776,125	1,321,177 864,774 495,182 759,363 452,743	10.259,554 5,570,542 2,733,188 2,733,831 2,733,831	21,186,385 17,016,948 11,401,797 18,206,952 13,343,871	10.260.328 5.571.007 2.733.934 2.734.473 2.776.422	21,187,889 17,019,200 11,402,965 18,213,862 13,361,924	803,216 478,388 281,707 497,389 226,198	502,958 348,492 229,775 454,656 222,141	10,260,328 5,571,007 2,733,934 2,734,473 776,422	21,703,088 17,376,011 11,639,984 18,692,893 13,602,891
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1000,000 \$1,000,000 or more		151,431 28,916 3,221	182,748 79,226 27,527 34,110	151,248 28,853 3,215 1,094	6,824,711 3,294,709 953,245 1,067,154	151,615 28,989 3,245 1,112	6,848,783 3,323,365 966,664 1,097,654	41.556 7,631 795 253	40.593 7.227 737 229	151,615 28,989 3,245 1,112	6,900,034 3,336,396 969,114 1,099,252
Total nontaxable returns		4,368,846	655,560	I	I	1	I	1,787,021	483,632	1,455,683	411,610
All refurms, summary Under 55,000 55,000 under 510,000 510,000 under 515,000 515,000 or more		9,339,985 19,226,362 14,912,420 22,375,967	350,364 1.583,479 1.615,869 4,520,133	7,165,109 17,337,233 14,724,052 22,257,534	1,188,614 10,720,416 19,177,397 93,295,771	7,166.979 17,338,361 14,724,272 22,261,125	1,204,052 10,721,607 19,178,333 93,422,306	1,454,414 1,625,152 1,235,469 2,390,468	264.383 615.106 640.758 1,855.800	8,048,648 17,770,296 14,808,390 22,319,086	1,410,364 11,316,142 19,833,770 95,378,657
11) Estimata is not shown senarataly haran	"I Estimala is not shown senarately heraitee of the smell number of earnie retures on which if use haved. However, the data are ordered as		-								

(*) Estimate is not shown separately because of the small number of sample returns on which I was based. However, the data are included in the appropriate totals. These figures may differ slightly from those published in Statistics of Income — 1975, Business Income Tax Returns, because of differences in coding and processing procedures NOTE. Detail may not add to total because of rounding.

Table 1.5-Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income [All figures are estimates based on samples-money amounts are in thousands of dollars]

		Adjusted		es and (gross)		Business an	1 profession	
Size of adjusted gross income	Number of rsturns	grosa income lesa	Number of		Net	profit	Nat	088
		deficit	returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	44,140.0	85 713,045,871	39,478,229	599,620,463	4,471,387	39,885,536	1,456,966	4,48
No adjusted gross income \$1 under \$1 000 \$1 000 under \$3 000 \$2 000 under \$3 000 \$3 000 under \$4,000 \$4 000 under \$5 000	383.4 444.9 643.1 887.0 1,189.3 1,386.6	87 —5,080,757 71 255,912 64 976,484 92 2,236,052 84 4,196,917	151,561 269,410 457,832 670,341 891,680	1,157,957 347,301 805,407 1,742,145 3,088,556 4,507,883	28,557 60,220 84,867 116,130 158,714 174,048	216,202 47,640 114,523 207,644 379,506 523,302	136,510 23,737 30,776 33,031 40,073 42,872	1,47 5 5 5 11
55,000 under 56,000 56,000 under 57,000 57,000 under 58,000 56,000 under 59,000 35,000 under 510,000	1,643,9 1,666,3 1,791,7 1,849,4 1,923,3	07 10,839,706 77 13,460,034 29 15,717,472	1,365,880 1,505,847 1,594,802	6,779,096 8,368,785 10,880,032 12,760,888 15,585,618	197,236 195,554 205,494 190,672 194,196	655,499 744,369 907,494 943,208 921,181	47,497 45,410 55,128 49,727 54,681	11 16 10 10 5
\$10.000 under \$11.000 \$11.000 under \$12.000 \$13.000 under \$13.000 \$13.000 under \$14.000 \$14.000 under \$15.000	1,927,6 2,046,4 2,050,8 2,210,3 2,081,0	37 23,537,791 85 25,645,147 80 29,846,305	1,927,257 2,099,950	17,742,759 20,900,006 23,172,110 27,255,120 27,716,270	185,711 188,438 169,216 169,837 163,939	950,273 929,445 888,150 938,138 901,281	56,629 62,928 59,243 67,548 62,438	\$ 1C 1C 11 5
\$15,000 under \$20,000 \$20,000 under \$25,000 \$26,000 under \$30,000 \$30,000 under \$50,000 \$30,000 under \$50,000	8,879,6 5,138,2 2,570,7 2,584,5 717,5	24 114,146,755 69 69,922,121 61 93,361,268	4,905,764 2,423,048	141,149,756 103,650,046 61,301,688 71,105,922 27,256,179	708,842 426,458 264,148 391,556 165,109	4,821,274 3,867,858 3,313,909 8,145,491 6,710,478	236,621 145,138 77,503 88,875 30,533	36 24 16 28 15
\$100.000 under \$200.000 \$200.000 under \$500.000 \$500.000 under \$1.000.000 \$1.000.000 ar mare	138,9 25,5 2,7 8	93 7,113,910	20,758	9,088,337 2,626,699 407,538 214,365	27,162 4,556 532 195	1,915,973 550,039 144,020 148,639	7, \$ 15 2,097 339 117	11 8 2
All returns summary Under \$5.000 \$5.000 under \$10.000 \$10.000 under \$15.000 \$15.000 or more	4.909,7 8.874,7 10.316,3 20,039,2	64 67,325,676 73 129,464,774	7,479,912 9,659,079	11,649,249 54,374,419 116,786,265 416,810,530	622,536 983,152 877,141 1,988,558	1,488,817 4,171,751 4,607,287 29,617,680	306,999 252,443 308,766 588,738	1,95 55 52 1,49
		Fi et profit	erm	048	Partner profit k	ship net	Small Busines	Corporation
Size of adjusted gross income	Number of returns	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	(9)	(10)	ratuma (11)	(12)	returns (13)	(14)	returns (15)	(15)
Total	1,127,3	22 9,272,856	1,262,381	\$,980,370	1,957,151	9,516,683	480,837	1,87
Na adjusted gross income \$1 under \$1 000 \$1 000 under \$2,000 \$2,000 under \$2,000 \$3 000 under \$5,000 \$4 000 under \$5,000	8,2 35,7 46,4 43,7 61,5 47,0	59 21,759 55 56,295 10 62,682 84 137,526	28,223 34,680 39,404 49,901	1,862,338 100,125 125,295 115,847 167,910 137,755	67,171 5,679 10,023 22,048 30,511 26,688		18,152 653 (*) 1,627 2,016 6,190	-46 [' _3
\$5.000 under \$6.000 \$6.000 under \$7.000 \$7.000 under \$6.000 \$6.000 under \$9.000 \$5.000 under \$10,000	51,5 49 4 61 8 46,4 46,8	84 198.225 09 212.627 19 213,157	38,587 54,739 51,141	189,093 159,306 173,442 140,157 132,289	36,342 32,066 39,498 50,782 55,316	42,693 62,028 49,956 94,708 178,895	8,139 12,264 8,503 13,274 8,995	-1 -2 -2
510.000 under 511.000 511.000 under 513.000 512.000 under 513.000 513.000 under 514.000 514.000 under 515.000	46,1 44,2 35,1 50 4 34,8	56 240,279 96 181,315 33 390,514	54,346 48,826 46,677	139,840 184,136 134,717 136,472 123,515	52,870 46,454 54,561 53,701 46,387	179,520 105,743 149,590 170,259 164,419	12,637 9,963 13,931 11,431 10,889	- <u>1</u> - <u>1</u> ;
\$15.000 under \$20.000 \$20.000 under \$25.000 \$30.000 under \$30.000 \$30.000 under \$50.000 \$30.000 under \$50.000	147,0 87,0 51,8 86,7 31,9	89 985,698 02 729,966 44 1,965,763	99,528 45,452 63,191	478,942 297,603 183,709 392,796 332,465	244,081 211,193 156,514 355,154 261,117	762,795 818,487 683,862 2,544,242 3,361,021	63,564 47,050 43,202 90,312 68,365	5 7: 8 50 68/
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1000,000 \$1000,000 ar mare		47, 329,188 30 84 131 12 14,075 38 4,074	2,053 337	142,328 73,466 22,140 14,664	72,725 15, 68 4 1,854 632	1,472,840 502,142 74,113 38,390	22,011 5,896 801 302	54 331 91 71

248,849 256,087 210,892 411,494

482,212 959,349 1,266,098 6,545,198

2,529,270 794,287 718 681 1,938,132

350,025 250,065 245,242 417,049

170,120 214,004 254,073 1,318,954

-1,937,019 428,280 769,531 10,257,893

29,308 51,175 58,851 341,503

--501 --4! --34 2,46!

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Footnoles	at	end	of	lable	

All returns summary Under \$5.000 \$5.010 under \$10,000 \$10.000 under \$15.000 \$15.000 or more

Individual Returns/1975 • Returns Filed and Sources of Income

Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued [All figures are astimates based on samples—money amounts are in thousands of dollars]

		Salee of ca	pital assets		Sales of pro		Dividende in	adjusted
Size of adjusted gross income	Not	gain	Net	losa	then capit net gain		gross in	
Size of adjusted gross moone	Number of returns	Amount	Number of returna	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(18)	(20)	(21)	(22)	(23)	(24)
Total	3,766,172	12,681,669	1,891,150	1,318,004	824,886	164,814	5,616,108	14,250,531
dusted gross income	66,719 20,681 49,603 55,712 77,879 68,595	692,764 33,463 63,721 66,036 86,023 88,666	13,200 2,951 3,332 12,403 15,974 29,629	14,950 2,193 2,503 7,799 12,260 22,324	64,625 11,149 16,826 20,663 31,355 24,356		36,944 25,270 31,842 55,108 94,714 109,417	174,440 11,156 11,894 34,933 63,256 77,166
0 under \$6,000 0 under \$7,000 0 under \$3,000 0 under \$3,000 0 under \$3,000	109,254 104,657 135,958 131,647 101,306	180,997 198,881 182,952 186,943 171,958	27,998 23,044 15,351 53,785 46,778	19,057 17,129 11,783 36,457 30,759	28,545 32,250 31,145 33,091 27,208	911 17,824 7,104 13,877 20,932	124,116 111,950 123,161 161,941 137,250	133,452 54,337 107,512 143,361 157,175
00 under \$11.000 00 under \$12.000 00 under \$13.000 00 under \$14.000 00 under \$14.000	116,513 119,287 128,591 137,350 108,466	181,523 207,143 215,740 261,385 210,276	46,281 38,519 41,085 49,279 57,892	28,219 25,550 25,693 34,850 35,602	25,953 30,189 25,229 34,696 14,822	-2,977 15,511 19,637 -9,269 1,357	132,229 139,358 146,192 156,441 168,231	135.019 169,737 134,255 130,010 167,365
0 under \$20,000 0 under \$25,000 0 under \$30,000 0 under \$50,000	577,374 483,595 307,246 518,698 233,826	1,009,601 873,717 785,040 1,959,160 1,912,346	299,497 267,840 222,570 385,218 166,211	190,167 168,909 149,898 286,644 150,017	110.211 70,420 45,938 76,160 50,838	46,622 42,055 33,684 83,227 61,357	883,460 777,523 611,617 1,010,039 446,485	901,007 831,956 871,072 2,416,016 3,002,072
00 under \$200,000 00 under \$500,000 00 under \$1,000,000 1,000 or more	57,397 13,495 1,704 619	1,184,318 895,444 385,832 607,718	43,644 7,738 730 201	37,498 6,876 679 188	14,648 3,727 595 229	27,587 11,969 11,279 16,496	107,233 22,305 2,470 812	2,111,820 1,413,103 511,073 487,341
ums, summary: er \$5,000 00 under \$10,000 1000 under \$15,000 000 or more	379,189 582,622 610,207 2,193,954	1,030,677 661,731 1,076,065 9,713,196	77,489 166,956 233,056 1,413,649	62,030 115,185 149,913 990,875	168,974 152,239 130,889 372,786	—204,513 10,792 24,261 334,276	353,295 658,418 742,451 3,861,944	372,847 595,837 736,387 12,545,459
	Interest	received	Pensions ar in adjuated g			Re		
Size of adjuated gross income	Number of				Net in	come	Net	088
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(17)	(28)	(20)	(20)	/211	(22)

Size of adjusted gross income						o o mo	1903 6	
	Number of returne	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	26,225,724	26,648,888	3,306,058	14,912,019	2,693,012	5,826,516	2,160,487	3,778,693
liusted grass income der \$1,000) under \$2,000) under \$3,000) under \$3,000) under \$5,000) under \$5,000	186,459 151,541 220,847 346,936 500,433 606,227	372,631 64,990 123,704 277,850 516,250 585,254	17,440 29,686 38,290 79,202 145,184 199,569	54,363 56,075 88,393 129,775 282,709 492,866	47,034 23,256 50,020 54,831 83,077 92,123	98,025 15,549 44,756 60,590 102,673 120,093	41,576 11,493 19,325 33,679 43,561 40,350	418,947 35,430 31,535 38,364 50,003 32,163
under \$6.000 under \$6.000 under \$5.000 under \$5.000 under \$10,000	695,361 724,210 768,661 846,323 854,932	722,243 887,538 863,441 817,841 816,736	260,821 233,126 193,691 219,818 182,955	815,167 859,979 743,064 977,440 725,414	89,624 100,059	167,879 89,381 107,746 169,773 136,287	32,213 68,602 59,521 55,642 61,017	61.276 77,684 77,410 59,914 84,741
10 under \$11.000 0 under \$12.000 10 under \$13.000 10 under \$14.000 10 under \$14.000	885,276 997,201 1,051,908 1,220,912 1,187,171	764,216 800,943 795,038 783,550 731,023	132,081 141,849 120,779 110,031 113,631	617,652 707,224 607,457 502,013 558,058	102,618 92,395 102,893 88,229 105,364	136,142 145,075 129,085 112,169 126,937	79,227 79,484 60,312 94,928 87,969	66,648 102,610 97,876 93,492 96,539
N under \$20,000 N under \$25,000 N under \$30,000 N under \$50,000 u under \$50,000	5,800,691 3,881,040 2,147,267 2,309,787 680,079	3,949,799 3,168,754 2,260,659 4,505,830 2,931,774	455,280 254,778 140,251 175,507 49,455	2,347,378 1,612,372 888,611 1,304,945 405,260	434,785 295,001 165,929 280,961 135,291	651,676 483,806 345,991 1,053,875 951,453	448,193 302,718 172,758 249,117 92,858	517,944 414,332 279,115 548,916 351,260
00 under \$200.000 00 under \$500.000 00 under \$1,000,000 1,000 or more	133,839 24,871 2,681 871	1,176,938 493,675 130,214 107,997	9,664 2,474 303 93	96,452 34,411 3,539 1,382	34,569 7,109 776 277	402,950 140,207 23,826 10,572	20,931 4,265 548 200	137,279 60,536 14,688 9,971
ums, summary er 55.000 00 under 510.000 000 under \$15.000 000 or more	2,012,443 3,889,687 5,342,468 14,961,126	1,940,679 4,107,801 3,674,770 18,725,641	509,371 1,090,311 618,371 1,088,005	1,104,182 4,121,063 2,992,404 6,694,368	350,341 496,474 491,499 1,354,698	441,687 671,066 649,408 4,064,357	189,984 276,995 421,920 1,291,588	606,441 361,024 477,166 2,334,060

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Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Royalt Income le		Estate or Income i		State in tax ref		All other sources net income less loss		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amou	
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
Total	406,143	1,234,366	380,421	1,229,116	6,568,570	1,243,242	3,070,941	1 [4	
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	6,217 2,268 6,399 4,861 4,876 5,614	27,623 4,508 10,685 	4.198 4.180 3,668 9,246	-7,243 4,775 14,712 21,421	18,907 6,588 12,512 32,679 45,261 57,540	12,619 1,891 1,888 6,312 5,344 7,971	40,112 20,428 33,415 38,057 39,371 79,622	-1 0 36 1 4	
55,000 under 56,000 56,000 under 57,000 57,000 under 58,000 59,000 under \$10,000	10,366 8,948 18,390 8,818 19,768	23,856 16,807 20,336 6,432 39,066	2,198 8,119 8,506 5,281		85,322 103,751 124,777 156,898 199,705	10.866 18.512 12.646 21,158 23.542	91,385 85,215 85,353 120,950 104,346	2030	
\$10.000 under \$11.000 \$12.000 under \$12.000 \$12.000 under \$13.000 \$14.000 under \$15.000	6,897 10,783 9,237 13,189 9,510	11.885 6,532 9,668 24,235 12,571	8.901 16,876 6,610 17,504 11,561	14.263 34,159 5,653 23,267 33,413	219.139 272.699 299.478 368.207 354.856	28,083 35,454 37,064 49,121 47,639	100,711 118,535 120,894 133,098 126,333	0.000	
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$30,000 under \$100,000	53,580 39,751 35,785 70,843 41,937	76.556 64.102 58.789 208.270 198.891	48.925 45.591 30.513 77.413 50.115	58,417 76,764 78,553 301,252 240,008	1,783,966 1,154,160 593,470 505,589 142,300	264,414 190,906 127,097 168,639 109,218	612,793 393,089 246,354 315,276 126,854	100	
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	13,364 3,935 587 220	155,297 140,566 49,320 64,404	15,897 4,312 603 204	155.021 94,569 29,885 17,601	25,342 4,719 505 200	39,244 15,734 4,668 3,212	31,098 6,506 647 299	1000	
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	30,235 66,290 49,616 260,002	46,783 106,497 64,891 1,016,195	21,292 24,104 61,452 273,573	33,665 32,627 110,755 1,052,070	173.487 670.453 1.514.379 4.210.251	36.026 86.724 197.361 923,131	251.005 487,249 599,571 1,733,116	-1 1	

	Total ad	ustments	Total de	ductions	Standard	deduction	Itemized deductions		
Size of edjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of rstums	Amou	
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
Total	7,264,622	12,766,933	43,756,596	151,676,738	22,166,765	46,797,671	21,569,613	104	
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	26,555 38,234 27,790 34,635 72,653 101,761	90,213 132,395 75,384 71,413 188,200 185,929	444.971 643,164 887.092 1,189,384 1,361,639	8\$1,080 1,246,782 1,709,591 2,357,793 2,691,818	439.320 628,138 859.461 1,118,270 1,235,093	828,287 1,179,534 1,625,595 2,109,719 2,329,669	5,651 15,026 27,631 71,114 126,546	73 24 91 14	
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$8,000 under \$9,000	143,573 160,274 195,352 216,550 246,176	279,106 284,573 343,485 390,043 395,290	1,643,944 1,666,307 1,791,777 1,849,429 1,923,307	3,398,185 3,569,885 3,971,866 4,283,396 4,555,512	1,396,195 1,311,751 1,336,664 1,301,375 1,244,657	2,642,391 2,481,851 2,532,100 2,464,682 2,357,574	247,749 354,556 455,113 548,054 678,650	1 1 1 1 2, 3	
\$10.000 under \$1.000 \$1.000 under \$12.000 \$12.000 under \$13.000 \$13.000 under \$14.000 \$13.000 under \$15.000	269,416 268,936 306,804 320,677 317,950	415.373 427.467 401,888 452,844 462,938	1,927,614 2,046,437 2,050,885 2,210,380 2,081,057	4,741,574 5,144,752 5,471,530 6,307,241 6,351,561	1 155,319 1 156,867 1,072,897 1,105,452 1,005,074	2,191,411 2,196,536 2,145,698 2,386,798 2,331,104	772.295 889,570 977,988 1,104,928 1,075,983	2. 11 2. 21 3. 50 3. 44 4. 45	
\$15.000 under \$20.000 \$20.000 under \$25.000 \$25.000 under \$50.000 \$30.000 under \$50.000 \$30.000 under \$100.000	1 563,345 1,156,603 654,649 807,890 278,829	1,806,682	8.879,849 5.138,224 2,570,769 2,564,561 717,592	30,939,406 20,992,922 12,699,360 16,539,985 8,265,478	3,771,217 1,332,607 413,046 262,186 37,236	9,674,674 3,461,080 1,072,197 680,255 96,474	5,108,632 3,805,617 2,157,723 2,302,375 680,356	21, 17, 11, 15, 8,	
\$100.000 under \$200.000 \$200.000 under \$500.000 \$500.000 under \$1,000.000 \$1.000.000 or more	47,995 7.204 622 149	231,653 43,586 6,161 3,137	138.996 25,593 2,747 880	3,211,805 1,443,216 448,359 481,642	3,503 427 21 9	9.057 1.107 55 23	135,493 25,166 2,726 871	3, 74 1, 10	
All returns, summary Under \$5.000 \$5.000 under \$10.000 \$10.000 under \$15.000 \$15.000 or more	301 628 961.925 1 483.783 4 517.286	743,535 1,692,497 2,160,509 8,192,391	4,526,250 8,874,764 10,316,373 20,039,211	8,859 064 19,778,843 28,016 658 95,022,173	4 280,282 6,590,642 5,495,609 5,820,252	8,072,804 12,478,599 11,251,547 14,994,921	245,968 2,264,122 4,820,764 14,218,959	7. 16. 80.	

Footnotes at end of table

Individual Returns/1975 • Returns Filed and Sources of Income

Table 1.5-Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income-Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

	Exem;	otions	Number of returns	Taxebla	Income	Income tax t	pefore credita	Total tax credits		
Size of adjusted gross income	Number Amount taxeble Number of Amount income returns		Amount	Number of returns	Amount	Number of returns	Amount			
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	
Total	150,805,551	119,097,643	4,608,662	39,531,423	456,709,319	39,533,554	103,028,317	39,533,554	6,575,303	
djusted gross income	1,390,747 1,499,592	1.042,719 1,124,654	383,487 444,971	-	1	·	·" -	(*)	(*) _	
0 under \$2,000 0 under \$3,000 0 under \$4,000 0 under \$5,000	2,183,497 2,989,653 3,981,168 4,601,929	1,637,623 2,241,850 2,983,486 3,451,378	643,164 886,637 963,936 603,056	225,903 758,583	67,971 547,228					
0 under \$6,000 0 under \$7,000 0 under \$3,000 0 under \$9,000 0 under \$9,000	5,701,124 5,878,517 6,268,599 6,643,784 6,862,000	4,275,529 4,408,802 4,701,257 4,982,621 5,145,578	288,350 155,028 87,531 53,483 27,245	1,355,594 1,511,279 1,704,246 1,795,946 1,896,062	1,685,829 3,047,295 4,931,105 6,552,882 8,632,632	1,355,594 1,511,279 1,704,246 1,795,946 1,896,062	242,835 449,338 748,242 1,024,860 1,390,668	1,355,594 1,511,279 1,704,246 1,795,946 1,896,062	125,541 190,088 206,046 201,249 228,065	
00 under \$11,000 b0 under \$12,000 30 under \$13,000 30 under \$14,000 30 under \$15,000	6,953,964 7,342,628 7,421,558 7,326,299 7,547,384	5,215,287 5,506,322 5,566,169 5,944,709 5,660,436	17,883 11,226 7,061 4,403 3,695	1,909,731 2,035,211 2,043,824 2,205,977 2,077,362	10,337,391 12,917,997 14,618,134 17,606,377 18,174,569	1,909.731 2,035,211 2,043,824 2,205.977 2,077,362	1,705,755 2,175,082 2,507,605 3,076,251 3,232,467	1,909,731 2,035,211 2,043,824 2,205,977 2,077,362	238,459 260,154 270,045 307,022 282,097	
>0 under \$20,000	32,367,142 18,729,094 9,360,703 9,641,656 2,851,170	24,274,986 14,046,795 7,020,424 7,231,173 2,138,338	14,265 4,938 3,475 2,454 1,650	8,865,584 5,133,286 2,567,294 2,562,107 715,942	98,778,287 79,152,145 50,222,892 69,663,310 36,967,546	8,865,584 5,133,286 2,567,294 2,562,107 715,943	18,479,155 16,048,028 10,955,160 17,431,170 12,557,210	8,865,584 5,133,286 2,567,294 2,562,107 715,943	1,317,613 870,653 500,445 777,220 453,829	
000 under \$200,000 000 under \$500,000 100 under \$1,000,000 1,000 or more	552,178 97,414 10,404 3,347	414,134 73,060 7,803 2,510	482 179 46 17	138,514 25,414 2,701 863	14,540,924 5,612,377 1,377,410 1,275,018	138,514 25,414 2,701 863	6,355,545 2,923,318 817,573 820,103	138,514 25,414 2,701 863	173,189 71,332 23,633 26,546	
ums, summary er 55,000 000 under \$10,000 000 under \$15,000 000 or more .	16,646,586 31,354,024 37,191,833 73,613,108	12,481,710 23,513,787 27,692,923 55,209,223	3,925,251 611,637 44,268 27,506	984,486 8,263,127 10,272,105 20,011,705	615,199 24,849,743 73,654,468 357,589,910	966,616 8,263,127 10,272,105 20,011,706	67,953 3,855,942 12,697,161 86,387,262	986,616 8,263,127 10,272,105 20,011,706	52,077 950,988 1,357,778 4,214,461	

Class of adjusted over large	Income tax	efter credita	Total inc	ome tax	Self-emplo	yment tax	Total tax liability		
Size of adjusted gross income	Number of Amount returns		Number of returna	Amount	Number of returns	Amount	Number of returns	Amount	
	(56)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	
Total fuested gross income 0 ord \$1,000 0 under \$2,000 0 under \$3,000 0 under \$4,000 0 under \$5,000 0 under \$5,000 0 under \$5,000 0 under \$3,000 0 under \$5,000 0 under \$7,000 0 under \$3,000	37,215,957 (') 47,118 401,030 672,806 1,112,973 1,512,436	96,453,015 (*) 	37,222,020 1,431 47,253 401,045 673,594 1,113,193 1,512,454	96,576,208 12,910 1,983 34,605 117,812 259,428 542,300	5,469,103 51,047 65,052 127,330 163,140 227,798	2,920,966 12,366 4,870 13,686 24,909 47,115 59,184 72,562	38,270,770 47,966 39,920	99,524,429 32,864 3,001 9,786 17,725 28,766 65,609 172,914 338,460 647,152	
Under \$3,000 Under \$10,000 00 under \$11,000 00 under \$12,000 00 under \$13,000 100 under \$13,000 100 under \$13,000 100 under \$15,000	1,663,982 1,816,380 1,853,720 1,996,566 2,012,638 2,172,189 2,054,987	823,611 1,162,603 1,467,295 1,914,929 2,237,560 2,769,229 2,950,370	1,664,020 1,816,392 1,853,739 1,996,629 2,012,688 2,172,297 2,054,992	823,765 1.162,740 1.467,397 1.915,078 2.237,769 2.769,372 2,950,612	265,598 253,459 233,441 231,148 204,618 222,932 192,331	111,514	1,713,412 1,852,848 1,881,018 2,011,560 2,027,351 2,184,991 2,067,566	936.045 1,276,910 1,565,907 2,027,602 2,341,333 2,895,354 3,059,040	
10 under \$20.000 30 under \$25.000 40 under \$30.000 50 under \$30.000 30 under \$100.000	8,792,698 5,113,032 2,559,993 2,553,277 713,183	17,161,542 15,177,375 10,454,715 16,653,950 12,109,380	6,793,456 5,113,389 2,560,732 2,553,866 713,488	17,162,995 15,178,963 10,455,714 16,659,705 12,118,880	770,065 454,922 270,982 465,464 214,405	480,399 330,016 221,164 426,055 210,667	8,824,619 5,124,303 2,567,408 2,556,018 715,370	17,657,465 15,518,453 10,684,433 17,109,201 12,348,125	
1 00 under \$200.000 200 under \$500.000 X00 under \$1.000.000).000 or more	138,079 25,316 2,689 855	6,182,356 2,851,986 793,940 793,558	138,404 25,430 2,716 870	6,203,588 2,876,622 805,411 818,559	39,055 6,963 714 210	38,256 6,616 669 191	138,603 25,484 2,734 876	6,251,356 2,887,619 807,355 819,754	
v uns. summery: ver \$5.000 100 under \$10,000 .000 under \$15,000 .000 or more	448,156 6,778,577 10,090,100 19,899,124	35,876 2,904,954 11,339,383 62,172,801	449,729 6,779,653 10,090,285 19,902,353	49,498 2,906,045 11,340,229 82,280,438	656,671 1,305,182 1,084,470 2,222,780	162,130 488,585 556,217 1,714,034	962,066 7,178,803 10,172,486 19,957,415	157,950 3,373,481 11,909,235 84,083,762	

stimate is not shown separately because of the small number of sample returns on which it was besed. However, the date are included in the appropriete totals *E: Detail may not add to total because of rounding

able 1.6—All Returns: Computation of Adjusted Gross Income (All houres are estimates based on samples-money amounts are in thousands of dollars)	Table 1.6—All Ro
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	101	e e P	Amount	(16)	3,606,994	57,982 209,917 547,735 511,408 511,408 254,491	263,214 283,781 177,553 127,553 127,553 267,097 155,770	180,594 89 039 24 800 7,943 701 931	3,118,102	43,819 361,998 401,704 499,842 241,304	262,271 282,768 177,398 126,638 1265,638 151,000	180. 594 88.927 24.718 7.689 7.689 915	488.889	549,513 1.224,349 658,053 448,202 726,874
	a	Reported i Schedule	Number of returns	(11)	1,017,459	49.937 122.031 196.075 141.249 121.322 62.604	66.365 62.350 40.873 30.799 53.458 25.683	30.371 11.057 2.583 610 73 73	1126'111	28,018 123,871 125,772 118,215 59,909	66,027 61,679 40,829 30,699 53,230 25,032	30.371 11.012 2.569 2.569 72 18	239,528	284,029 346,585 161,979 101,012 123,854
	Fully taxable pensions		Amount	(16)	18.551,721	258,262 814,916 814,916 2,346,498 2,346,448 2,346,448 1,651,768	1 398.019 1.263.019 1084 124 1892.554 1681 610 894 283	1,282,710 403 (38 95,914 31,458 31,458 1,458	16,639,066	2,224 240,393 1,493,080 2,131,323 2,170,790 1,622,646	1,377,099 1,257,588 1,066,911 1,066,911 1,680,148 1,680,148	1 281.912 402.367 95.319 30.859 3.334 1.896	1,912,657	2,061,097 5,805,449 3,702,121 2,588,163 4,394,892
d annulties	Fully	Total	Number of returns	(15)	4,460.618	160,448 464 814 809 837 617,138 529,063 344,367	282.804 256.268 256.268 209.004 155.812 261.751 136.555	167 763 44.012 8.602 2.060 2.40	3.603.677	1,636 117,823 544,395 566,367 509,569 509,569 337,415	279,756 255,160 206,173 165,539 165,539 261,522 135,873	167,648 43,858 8,558 2,050 237 78	656,941	1,035,705 1,545,595 761,102 497,153 621,063
Pensions and annulties	edjuated prose	Income	Amount	(14)	20,886.871	311 079 945,810 2,457 445 2,568 547 2,568 547 1,910,921	1.615.862 1.420.465 1.188.456 971.548 1.811.506	1 430,424 444,536 106,951 37,743 3,958 2,368 2,368	18,657,526	2,480 279,763 1,643,675 2,414,117 2,494,934 1,873,229	1,594,911 1,408,041 1,171,243 970,697 1,810,042 1,810,042	1,429,621 443,228 106,327 36,965 3,913 2,913 2,272	2,229,345	2,379,131 6,586,037 4,250,960 2,856,292 4,814,453
	in ediuat	Inco	Number of returns	(13)	5.088,937	185,518 544 837 915,283 706,868 294 215 395,106	327 803 231,053 185,037 185,037 185,037 185,037 185,037	196 445 55,609 11 123 354 119	4,106,056	3,692 134,361 622,005 649,078 573,607 385,648	324,741 288,021 228,222 184,744 290,718 155,148	196.320 55.414 11.069 2.803 350 115	982,881	1,193,236 1,753,485 872,894 556,073 713,249
	Total		Amount	(12)	22,674,655	489,100 1,125,494 2,670,978 2,936,377 2,762,306 2,762,306 2,057,972	1 764 653 1,554 623 1,277 049 1,052 968 1,935,948	1.534.821 482.8521 120.710 44.235 44.235 2.702 2.702	20,148,975	4.279 297,023 1.785,422 2.634,172 2.641,172 2.019,011	1,743,691 1,539,295 1,259,295 1,052,109 1,934,382 1,052,263	1,533.872 481.334 119.960 43.318 43.318 43.318 2.572	2,725,683	2,844,551 7,139,704 4,610,890 3,096,375 5,183,137
	To		Number of returns	(11)	5,265,468	207.348 567.949 941.952 718.868 622.929 622.929	343,200 303,285 237 879 189,533 169,533 162,527	202 925 57,551 11,403 2,900 2,900	4.250.270	3.692 137.002 643.047 658.776 600.272 402.255	340,138 301,338 235,048 1895,048 302,875 302,875 161,845	202,690 57,356 11,342 2881 2881 256	1,035,198	1,254 434 1,804,532 911 255 574,355 740,892
- Come	tax refunda		Amount	(10)	1,450,259	19,326 19,208 29,125 44 413 61,462 85 057	109.945 128.847 118.887 120,590 207,324 134,077	184,380 118,286 43,633 18,141 5,102 5,102 3,857	1,353,027	1,927 1,323 12,101 25,957 55,056 55,056	106,640 126,363 117,140 117,140 119,742 205,481 133,535	117,0637 117,063 42,947 57,735 5 007 5 007 3 603	97,230	49,986 122,547 260,508 302,419 714,799
State	19x rel		Number of returns	(6)	7,807,795	59,045 125,828 237,112 374 833 512,249 682 756	833 247 869 297 797 424 746 283 1.227 362 625 890	531,323 151,551 27,572 5,21000	7.328.233	572 16,117 119,167 289,102 472,329 658,976	818,345 859,799 790,883 743,459 1,221,430 624,858	528 895 150,967 27,378 5,154 5,154 2,154 2,154 2,154	479,562	277 618 1.031 449 1.941 896 1.987,111 2,569,721
	Ailmony		Amount	(8)	724,736	5,030 25,475 49,055 56,010 56,010 109,030 109,030	89 739 51 608 78.872 78.872 61.758 61.758 7 480	31,565 21,299 9,372 2,011 2,011	667,233	48,339 53,847 89,049 84,218	89,739 47,534 78,872 40,868 61,758 7,480	31,560 21,269 2,372 2,011 1,258	57,503	52,640 191,960 201,838 143,553 134,743
	Alit		Number of returns	(2)	248,304	9.089 11 859 28.879 25.474 38.403 31.679	22.067 20.564 16.773 13.245 13.245 13.250 5.976	8 730 1 874 364 62 62 16	214,921	25.842 23.118 32.212 31.610	22 067 19.895 16.773 13.245 13.245 13.250	1,871 1,871 364 62 62	33.383	33.784 79.920 64.153 40.175 30.272
	Interest received		Amount	(9)	43,433,554	1.144 268 2 416.021 3.497.906 3.116.885 3.215.875 2.720 204	2 567 530 2.477 192 2.337 654 1 987 621 4.057,801 2 918,027	5 367 186 3 438.677 1 363 158 584.942 161.720 160.889	38,719,539	66,960 794,445 2,516,822 2,769,467 3,022,806 3,022,806 2,656,108	2 509 972 2 426,989 2 281 503 1 952 648 4 015,075 2 780,196	5,320,434 3,388,793 1,340,127 567,319 152,770 152,770	4,714,016	5,332,539 8,058,415 6,549,010 5,541,190 17,952,400
	Interest		Number of returns	(2)	40,378,240	2,632,281 3,283,383 3,478,127 3,177,752 3,170,069 3,124,858	3 190.203 3.096.387 2.855.019 2.438.048 4.242.812 2.300.658	2 471 357 738 533 146 204 28 247 3,195	34,214,669	35,899 1.313.771 2.574.990 2.859.347 3.036.862 3.036.862	3,138,169 3,038,169 2,825,865 2,423,134 4,221,767 2,291,606	2.459.647 734,377 145,531 28.051 3.152 1.096	6,163,371	7,633,252 8,108,360 7,880,385 6,824,130 9,932,113
	sagew bris	1000	Amount	(9)	795,399.462	11,257 420 23,573,289 37 862,386 47,304 211 55 357 700 62 377 697	68 962 453 70 313 237 66 766 999 60 361 172 111 261 173 64 246 093	74.020 074 29.563 186 2.787.478 245.369 245.369	749,658,600	86,448 11,597,033 27,099,920 41,899,226 53,213,605 51,349,783	68 210 994 69 737 652 66 301 378 60 104 956 110 918 049 64 105,821	73,737,862 28,518,862 9,521,560 2,770,458 2,42,294 2,42,294	45,540,662	51,217,986 124,137,020 166,629,259 162,152,299 291,262,698
Calariae and	Salienes and		Number of returns	(5)	73,520,046	9 316 445 8 168 892 7 860 057 7 010 516 6 404 191 5 891 955	5.523.351 4.897.787 4.126.753 3.337.266 5.291.983 5.291.983	2 396 303 609 201 118 643 22.370 2 466 838	56,062,316	28,261 3,659,305 5,591,086 6,188,535 6,144,543 5,792,688	5.461,004 4.857.257 4.093.899 3.321.144 5.274.979 2.543.446	2377,744 605 833 118 112 22 218 2.434 828	17,437,730	21,265,241 17,474,660 13,953,309 9,823,803 9,823,803
Adjusted	gross	Income less	Gener	(2)	947.		76,387 012 77 626.065 73 739 517 66 495 871 124 310.576 74 624 652	100 168 142 51.550 859 19.918 461 8.149 944 2.187.947 2.344 606	. 896,314,5 36	-135,732 13,131,978 32,847,609 49,207,057 61,758,101 68,930,511	75.337 158 76.789 369 73,031 436 66.073 181 123.713.620 73,344 891	99.672.019 51.227.272 19.820.673 19.820.673 8.091.408 2.158.873 2.158.873	49,470,331	53,376,118 146,545,680 1185,639,766 1185,639,766 1185,639,766 1178,968,121 178,968,121
	N	of returns		ε	62.229.332	10 790 057 9 568 350 9 280 693 8.013 742 7.201 925 6 403 129	5.876 914 5.182 464 4.347 084 3.507 623 5.598 117 2.744 255	2 747.618 781 406 152.349 29 193 3 289 1 124	61,490,737	55.042 4.026 203 6.526.944 7.027.726 6.869.425 6.271.577	5 795,926 5,126,614 4,305,273 3,485,210 5,571,007 2,733,934	2.734 473 776 422 151.615 28 989 3.245 1,112	20.738.595	24,901.853 19,952,914 14,963,680 10,353,534 12,057,351
		Size of adjusted gross income			All returns fotal	Under \$2 000 \$2 000 under \$4 000 \$4 000 under \$6 000 \$6 000 under \$6 000 \$5 000 under \$10 000	512 000 under 514 000 514 000 under 514 000 514 000 under 556 000 516 000 under 251 000 525 000 under 255 000	230.000 under 550.000 550.000 under 5100.000 520.000 under 2300.000 2500.000 under 5300.000 530.000 under 5300.000	Taxable returns, fotal	Under \$2.000 \$2.000 under \$5.000 \$4.000 under \$5.000 \$6.000 under \$1.000 \$5.000 under \$1.000 \$1.000 under \$1.000	912 000 under 514 000 514 000 under 516 000 516 000 under 516 000 518 000 under 520 000 521 000 under 225 000 225:000 under 530,000	230.000 under 550.000 250.000 under 510.000 210.000 under 200.000 2200.000 under 15.00.000 2200.000 under 15.000.000 21.000.000 or mote	Total nontaxeble returns	All returns summary Under SS000 under 5000 55.000 under 51.000 51.000 under 51.000 515.000 under 520.000 220 000 on more

Footnotes at end of table

Tart International problem Total problem			Pensiona ar	Pensiona and annuities-Continued	Continued			Domeatic	Domeatic and foreign dividends	dividends re-	received			Rent	Ŧ			Royalty	μ	
	Size of adjusted gross income	Partiall	y taxable per ind annuitiea	sions	Nontaxable and enn	penalona ultias	Tot	a	Exclut	aion	Dividands Ir gross In	sdjusted come	Nat inc	ema	Net la	080	Nat inc	some	Net 1	989
		Number of returns	Amount	Taxable portion	Number of returna	Amount		Amount	Number of returns	Amount	Number of ratums		Number of ratuma		Number of returns		Number of retorns		Number of returns	Amount
		(61)	(20)	(21)	(22)	(23)	(24)	(25)	(36)	(27)	(28)	(53)	(30)	(11)	(32)	(33)	(34)	(35)	(36)	(37)
	(il returns, totsi	773,614	3,457,609	2,335,150		865,328	13,307,427	23,270,182	12,669,480	1,378,056	8,853,491	21,892,126	3,737,264	8,053,918	2,834,547	4,621,220	547,192	1,867,085	24,809	97,70
	Under 52,000	25,340	118,341	52,817		112.498	605.470	368,228	546.071	44,525	394.332	343,703	248.379	276,836	138,714	641,619		65 209	4,789	20,18
	32,000 unter 34,000 56,000 under 36,000 58,000 under 510,000 58,000 under 510,000	127.128 109.623 83.513	380.375 539.225 397.977	252,851 335,737 326,321		66.010 50.703	966.630 829.108 864.934	619,563 801,984	917,071 777,404 821,407	91.963 78,035 85,246	707.720 577.667 618.170	715,390 716,737	310,645 280,997	550,951 401,170 459,440	203,202 148,891 203,202	215.073		45,685 52,454 76,985	2,455	5.68
	510,000 under \$12,000	88,194	331,042			F41'C/	701 679	660'0//	PC0'P/	240'C/	026,040	102'00/	560° 177	422,003	1/2/612	N67'767			1,803	2,00
	512,000 under 514,000 514,000 under 516,000 516,000 under 518,000	58.450 43.105 29.437	311.791 236,213 164,257		16.593 16,520 9,553	54,843 54,591 28,668	638,873 911,063 640,042	639.712 766.354 741.976	789.872 857,082 800,881	77.102 83.790 82.627	509.240 539,912 491,165	562,610 682,564 659,349	256,749 243,930 206,268	353,423 342,946 380,900	230.131 232.196 209.643	238,495 244,083 249,723			1	
	518,000 under 520,000 520,000 under 525,000	26,973 33,903	133,880		7,172	26,534	786.387	720,098	744,871	76,181	456,281 949,444	643.917 1.373 606	179,213 329,652	340,638 605,099	197.626 329.283	241,483 470,636			4.394	10,3
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	\$25,000 under \$30,000	22,445	128.364		8.588	34.512	1.078.999	1.469 835	1,053,979	128.136		1.341.699	163.398	457.100	188.171	308.866			1.449	6.4
at cs.11 2.014 kds 17.5004 56.17 11.36.003 2.023406 11.36.003 2.023406 11.36.003 2.023406 1.77346 2.023406 1.77346 2.023406 1.7344 7.7344	\$30,000 under \$50,000 \$100,000 under \$100,000 \$100,000 under \$100,000 \$200,000 under \$500,000 \$5500,000 under \$1,000,000	37,524 14,558 3,022 929 132 43	212.963 69,114 22,019 11,571 1,317 709			39.148 10,100 2,778 1,206	1,549,440 574,133 128,388 26,475 3,044 1,059	3 666,628 3,960,374 2 652,242 1,805,283 754,109 754,109	1,508,091 564,540 126,503 2,996 2,996 1,045	201,990 84,540 20,157 4,303 4,303 168	-	3.464,638 3.875,834 2.632,085 1.801,081 753,942 753,942	307,249 147,866 37,678 8,012 929 349	1.297,380 1.102,011 456,570 160,822 27,190 14,890	265,701 100,457 22,754 4,735 634 248 248	584,073 382,078 151,882 69,822 17,196		281.082 290.669 213.778 205,528 69.404 88.987	3,868 3,992 1,564 3,992 379	6.02 6.65 7.72 7.72 7.72
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		627,153	2,917,731	2,018,463	175,009	592,177	11,649,330		11,138,430	1,225,005	7,719,747	20,584,061	2,973,365	7,078,520	2,422,159	3,525,983	466,423	1,729,446	17,374	67,1
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Jrider 82,000 2000 Under 84,000 44,000 Under 85,000 85,000 Under 85,000 83,000 Under 812,000 151,000 Under 812,000	21.196 90.868 98,257 82,399 64,859	48,415 229,897 459,045 395,468 321,203	256 150,595 282,794 324,144 250,583	,,	72.714 44.320 74.913 75.163	20,994 283,544 699,703 735,719 817,818 817,818 801,341	48,407 160,770 569,088 549,910 723,933 725,817	20.960 269.459 662.790 691.481 777.479 747,449	1,924 21,081 60,122 68,802 79,869 72,736	18,238 199,840 527,444 516,237 579,401 530,602	46,483 139,689 507,967 481,108 644,065 653,081	64,168 64,168 242,472 265,903 261,474 264,884	7,113 103,107 341,912 353,343 417,438 413,697	29,130 29,130 90,674 167,979 177,979 203,783	36,426 32,290 73,196 149,468 171,777 218,503	$\overline{}$	- 4 10	680	2
(3) (3) <th>112,000 under 514,000 115,000 under 516,000 115,000 under 518,000 118,000 under 520,000 118,000 under 520,000 255,000 under 320,000</th> <td>58,436 42,266 29,437 26,953 33,902 22,445</td> <td>311,749 227,116 164,257 133,784 181,556 128,364</td> <td>217,812 150,453 104,332 78,907 129,895 82,683</td> <td>16.520 9.553 9.553 7,172 7,172 8,588</td> <td>54,843 54,591 26,594 72,679 34,512</td> <td>818,515 900,942 828,544 778,726 1,620,825 1,620,825</td> <td>622,612 759,334 724,090 687,330 1,499,163</td> <td>769,881 847,634 790,418 737,239 1,558,850 1,049,330</td> <td>75,059 82,736 81,604 75,424 168,352 127,410</td> <td>498,786 534,629 484,177 450,355 941,921 684,925</td> <td>547,552 676,598 642,486 611,906 1,330,811</td> <td>251,944 240,577 199,134 177,005 324,799 181,383</td> <td>338,714 338,484 351,350 336,016 599,490 599,490</td> <td>223,125 228,182 205,388 194,910 325,541 185,971</td> <td>226,401 234,587 225,695 230,094 455,944 238,760</td> <td></td> <td>65,654 43,371 55,943 34,622 83,091</td> <td>3,741 3,741 1,731</td> <td>ന് സ്ത്</td>	112,000 under 514,000 115,000 under 516,000 115,000 under 518,000 118,000 under 520,000 118,000 under 520,000 255,000 under 320,000	58,436 42,266 29,437 26,953 33,902 22,445	311,749 227,116 164,257 133,784 181,556 128,364	217,812 150,453 104,332 78,907 129,895 82,683	16.520 9.553 9.553 7,172 7,172 8,588	54,843 54,591 26,594 72,679 34,512	818,515 900,942 828,544 778,726 1,620,825 1,620,825	622,612 759,334 724,090 687,330 1,499,163	769,881 847,634 790,418 737,239 1,558,850 1,049,330	75,059 82,736 81,604 75,424 168,352 127,410	498,786 534,629 484,177 450,355 941,921 684,925	547,552 676,598 642,486 611,906 1,330,811	251,944 240,577 199,134 177,005 324,799 181,383	338,714 338,484 351,350 336,016 599,490 599,490	223,125 228,182 205,388 194,910 325,541 185,971	226,401 234,587 225,695 230,094 455,944 238,760		65,654 43,371 55,943 34,622 83,091	3,741 3,741 1,731	ന് സ്ത്
Intrim 146,461 539,877 57,096 1,308,067 1,308,065 783,396 412,389 975,396 412,389 137,636 7,435 000 227,125 1109,885 780,386 61,913 224,370 209,316 153,149 1,087,815 770,751 225,377 209,316 1,17,804 477,191 86,787 209,316 1,17,804 477,191 86,787 209,316 1,167,248 477,191 86,787 209,316 1,167,248 477,191 1,167,248 477,191 1,167,248 477,191 1,167,248 477,191 1,167,248 477,191 1,167,248 477,191 1,167,248 477,191 1,167,248 477,191 1,167,248 477,191 1,167,248 477,191 1,167,248 1,175,248 1,176,248 1,176,248 1,176,248 1,162,246 1,34,137 1,260,426 1,34,171 1,260,426 1,34,171 1,260,426 1,367,426 1,367,426 1,367,426 1,367,426 1,367,426 1,367,426 1,367,426 1,367,426 1,367,426 1,367,426	530,000 under 550,000 55000 under 510,000 110,000 under 5200,000 220,000 under 5500,000 2200,000 under 51,000,000 91,000,000 or more	37,514 14,517 3,012 920 131	212,951 68,667 21,903 11,273 1,283 1,283			39,009 10,100 2,738 1,186 2,738	1 539,455 570,761 127,752 26,294 3,001	3.601.067 3.891.725 2.617,482 1.777,195 656,183 734,626	1 498,339 561,320 125,876 25,939 2,953 1,033	200.814 84.094 20.054 4.274 4.274 166	1117,921 488,485 117,527 25,312 2,912 2,912	3,400,253 3,807,631 2,597,428 1,772,922 655,697 734,460	305,725 146,774 7,9476 7,947 909	1.287,374 1.087,117 453,768 159,170 25,731 14,886	261,433 99,424 22,629 4,677 622 246	557,959 369,638 148,327 67,530 16,830 12,557		277,516 289,792 212,916 594,469 69,392 88,978	3.914 3.914 3.94 3.94 3.94 3.94 3.94 3.94	500
177,804 542,926 318,034 65,332 240,5297 1,945,297 1,945,297 1,374,01 1,067,151 225,037 370,406 861,646 72,430 22,430 507,45 000 257,125 1,109,865 700,356 1,517,139 1,667,246 467,191 516,246 166,071 30,465 50,743 30,435 507,431 33,457 1,67,246 477,191 616,271 3,463 3,673 000 732,720 21,220,267 1,335,737 1,664,077 50,335 50,1366 1,57,246 477,191 616,766 76,33 3,663 000 732,920 1,65,7346 1,537,471 1,602,670 516,666 7,431 1,502,670 516,666 7,516 3,663 000 732,920 21,320,756 1,507,447 1,602,670 516,666 7,617 1,505,476 1,507,426 1,507,426 2,517 1,505,476 2,507 2,507,543 1,507,426 1,507,426 1,507,426 1,507,426 1,507,426 1,507,426 1,507,4	tal nontassble returna	146,461	539,877	316,687	57,096	273.151	1.658.097	1,461,118	1,531,050	153,049	1,133,744	1.308,065	763,899	975,396	412,388	1,095,235	60,769	137,636	7,435	29.62
	returns, summary Loader 55,000 55,000 under 51,0000 515,000 under 550,000 515,000 under 550,000	177,804 257,125, 146,222 79,907 112,556	542,926 1.109,885 7.44,262 4.32,920 627,615	318,034 780,588 548,839 268,129 419,561	65.932 61.913 46.669 25.139 32,452	240,528 224.370 164,506 75,292		1,252,979 1,855,797 1,841,277 1,841,277 1,841,277 1,842,962	1,809,818 2,039,735 1,999,662 1,966,897 4,853,368	165,164 207,826 195,250 200,292 609,523	1,374,019 1,531,159 1,337,471 1,207,447 3,403,395	1.087,815 1.647,971 1.646.027 1.602.670 15.907,643	770,751 793,826 655,888 501,666 1,015,133	925,037 1.167,248 958,903 881,668 4,121,062	370.406 467,191 561,091 523,876 911,983	881,646 516,246 617,316 608,758 1,997,255		-	5.074 3.963 2.673 13.099	24.1 3.5 7.6

Footnotes at end of table

-Continued	
Income-Co	nds of dollars)
d Gross	are in thousa
Adjusted	oney amounts are in the
ns: Computation of Adjusted Gross Inco	res are estimates based on samples-money an
Table 1.6-All Returns:	[All figures are e

								Sales of capital assets	ital assets							
	Capital	gaina	Capital gair	a portion					Salea of ca	Sales of cepital assets reported on Schadule	ported on Se	chedule D				
	distributions	rtions	of lump-sum diatri-	m diarri-		Returns wit	h short-term	with short-term capital gains	or losses			Returns wit	with long-term	capital gains o	or losses	
Size of adjusted gross income				7/64 010	Short-term capital loas carryover	ryover	Net short-term gain after carryover	erm gain Tyover	Net abort-term loss after carryover	erm loss Tyover	Pre-1970 long-term capital loss carryover	ong-term carryover	Post-1969 iong-term capital loss carryover	long-term carryover	Net long-term gain sfter carryover	rm gain yover
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returna	Amount
	(96)	(39)	(40)	(11)	(42)	(64)	(44)	(45)	(46)	(47)	(48)	(49)	(20)	(13)	(52)	(53)
All returns, total	006,767	235,265	966'69	730,768	340,235	2,792,921	632,404	1,112,390	847,655	4,844,086	110,963	1,255,470	940,587	10,910,681	4,272,116	30,605,271
Under \$2.000 \$2.000 under \$4.000 \$4.000 under \$4.000 \$5.000 under \$1.000 \$10.000 under \$1.000 \$10.000 under \$1.200	25.865 44143 56.226 73.758 53.213 49.575	9,679 7,455 9,660 13,622 13,124 27,876	2.093	21 410	10.623 11.341 9.151 7.516 13.788 13.788	177,526 134,192 47,108 44,722 56,430 94,957	23.309 15.845 29.345 29.345 20.663 26.456	84.730 36.162 15.618 23.051 25.034	21.431 17.157 23.114 23.806 41.307 40.623	359,689 (55,173 68,278, 68,632 108,076	5.554 3.5855 6.444 3.451 8.691 9.217	75,674 108,030 104,737 26,016 43,627 97,161	26.087 28.251 40.355 53.614 46.892	535,232 536,232 307,500 180,024 971,053 399,091	247.429 263.577 317.710 297.828 300.313	1.945,875 594,254 817,850 879,838 1,107,807 1,107,807
\$12.000 under \$14.000 \$14.000 under \$15.000 \$16.000 under \$16.000 \$1000 under \$20.000 \$2000 under \$20.000 \$23.000 under \$20.000	56.370 56.370 59.948 90.3712 90.712 52.024	9.376 12.921 17.745 31.716 31.716 9.221	7,365 7,156 5,156 6,057 10,910 7,633	27.853 50,680 27.386 42.872 76.203 76.203	15.382 16.427 19.515 19.686 40.065 37.292	81,648 77,964 101,667 103,287 217,063 316,302	25,913 41,255 32,189 44,159 88,035 60,219	27,238 45,465 38,378 38,378 96,986 66,048	50,248 43,333 52,036 48,849 102,531 88,046	138.677 118,264 186,848 182,466 394,724 441,141	5,298 7,166 2,859 7,943 7,943 9,173	65,933 62,944 33,842 33,842 93,746 93,746	37 257 46.969 43,510 44,170 106,148 86,350	243.368 230.959 203.184 252.951 714.160 1716.486	306.128 265,955 232.775 202.121 441.333 291.768	1.200,074 1.046,080 1.005,191 904,198 2.237,748 1.803 816
\$30,000 under \$50,000 \$50,000 under \$10,000 \$10000 under \$10,000 \$200000 under \$50,000 \$500000 under \$50,000 \$1,000,000 under \$50,000 \$1,000,000 under \$50,000	77 178 16 443 2 190 2 255 2 25	20 522 24 128 3.041 1.014 1.019	8 165 1 4 407 1 2 121 1 2 121 1 5	122.455 143.026 70.121 44.721 12.899 12.899	66.237 46.070 13.164 2.998 442 139	405.536 585.949 220.418 80.256 23.401 24.494	114.016 63.453 16.805 4.055 264 226	211.342 201.495 96.345 51.596 21.978 28.627	168.725 92.228 26.271 8.601 965 384	835.083 924.747 404.322 163.730 57.171 46.103	23,208 9.993 2.333 2.333 7.1 71 29	284,202 124,898 29,493 12,495 3,291 6,348	197,395 117,148 32,642 6,690 767 250	2.320 159 1.393.899 650.626 246.729 77.720 82.618	490.645 242.570 61 809 15.344 2.017 2.017	4,424,543 4,359,524 2,711,324 2,071,113 889,002 1,545,557
Taxable returns, total	662,267	212,294	66,634	727.134	299,778	2,317,688	576,661	956,413	770,096	3,809,157	96,169	943,060	855,463	9,170,353	3,496,279	27,127,854
Under \$2,000 \$2,000 under \$1,000 \$4,000 under \$1,000 \$4,000 under \$1,200 \$10,000 under \$1,200 \$10,000 under \$1,200	21,592 45,232 63,740 52,900 52,900	7,369 7,277 12,652 13,062 21,035	5.238	11.046	2 405 3.389 4.489 12.772 50.112	12.086 38.821 12.348 49.393 81.274	6,610 14,422 27,867 18,416 26,033	21.732 3.851 14.640 19.551 19.551 23.913	349 6,758 14,622 16,188 16,188 33,657 33,657 33,657	39.970 8.214 52.590 36.969 70.464 70.574	6.799 6.341 8.387	29,461 41,627 88,730	110 12.720 23.026 19.960 46.274 46.274	22.079 78.496 154,342 60,042 600,808 355,550	3,646 63,749 198,745 221,252 226,160 256,160	430,514 145,511 513,824 642,420 919,887 956,317
512 000 under 514 000 514 000 under 516 000 516 000 under 516 000 516 000 under 520 000 \$2000 under \$20 000 \$255 000 under \$20 000	55.050 54.385 54.385 54.948 54.043 51.043 51.938 51.938	9,125 12,919 23,146 17,707 31,708 8,375	7.070 6.948 5.156 6.057 7.633	26.315 49.833 27.386 76.203 76.203	14 080 15.649 16.124 38.784 36.758	76,882 75,662 86,371 102,686 199,156	24,155 41 188 31,063 42,905 86,371 60,051	23 466 45,005 26,509 32,212 94,768 65,302	48.362 41.723 47.196 46.974 99.732 87.196	129.987 113.003 165.843 143.250 356.284	5.296 6.868 7.931 7.931 9.171	58.393 58.395 56.780 56.780 52.918 93.680	35,235 46,298 42,298 104,562 104,562 85,819	220,660 219,180 196,634 233,420 698,310 698,310	287,618 254,289 222,166 196,721 431,516 287,615	1 110.669 984.749 920.183 853.047 2 135.501 1 760.704
\$30.000 under \$50.000 \$30.000 under \$50.000 \$1000 under \$500.000 \$20000 under \$500.000 \$50000 under \$1000.000 \$1.000.000 under \$1	76 431 16 440 2 190 2 255 19	18.722 24.128 3.041 1.014 1.014	8 165 4 407 1 118 292 46 15	122.455 143.026 69.853 44.721 12.899 7.252	64 637 45,443 2.962 430	384,641 551,605 210,730 76,315 22,124 23,727	113 178 62.975 16.632 4.018 553 224	207,166 190,384 90,790 50,486 50,486 21,204 25,437	166.334 91.068 26.038 523 944 378	679.553 824.553 387.882 156.008 53.655 44.703	22.958 9.928 2.307 584 68 68	282,859 122,318 28,901 12,118 2,994 6,348	195,960 116,166 32,431 6,633 757 247	2 271,758 1.365,355 630,448 219,764 70,460 63,680	486,112 240,409 61,449 15,236 1998 773	4.312.741 4.262.659 2.659.189 2.059.602 884.785 1.542.550
Total nontasable returns	75,033	22,872	1,364	3,633	40,457	475,234	55,743	155,975	77,559	1,034,928	14,774	312,408	85,124	1,740,324	775,837	3,477,417
United 55,000 10 def 55,000 55,000 under 51,000 51,000 under 51,000 51,000 under 52,000 52,000 or more	94,690 158,515 129,221 116,029 238,645	23,888 29,652 42,180 48,884 90,662	537 7.345 15,154 14.373 32.589	926 17,138 69,658 89,970 89,970	28.282 24.137 35.751 45,658 206.407	330,088 129,889 222,796 236,727 1,873,419	50,144 64 915 71 190 98,782 347,373	131.771 43.631 68.802 95.770 772.418	50,342 76,473 111,285 123,804 485,751	533 695 246,153 361,112 436,105 3,267,021	13,442 14,293 19,295 10,603 53,340	282.785 75.298 71.961 71.961 607.715	75.354 99.045 105.031 113.767 547.390	1.071.169 1.307.561 739.863 589.690 7.202.397	653,320 773,537 727,969 571,027 1 546,263	2.827.721 2.517.902 2.807.063 2.409.959 2.409.959 20.042.627

Footnotes at end of table

				Sales	Sales of capital sseets-Continued	sets-Continu	led										
				s of capital s	sets reported	d on Schedul	Sales of capital sesets reported on Schedule D-Continued	P		Sales of p	property othe	Salee of property other than capital	asseta		Business or p	profession	
		Returns		with long-term cepital gains or losses-Continued	la or	Return	Returns with net capital gain or loss	pital gain or	035								
Size	Size of adjusted gross income	Net long-term loss after carryover	arm loss rryover	Net long-term capital gain in excess of any short-term capital loss	m capital es of eny spital loss	Net capital gain	al gain	Net capital loss	al loss	Net 0	gain	Net ic	loss	Net pr	profit ¹	Net loss	
		Number of returne	-	Number of returna	Amount	Number of returne	Amount	Number of retuma	Amount	Number of returne	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(54)	(55)	(56)	(57)	(58)	(59)	(09)	(61)	(62)	(E3)	(64)	(65)	(99)	(87)	(68)	(69)
All returna, total		2,277,536	15,955,838	4,881,090	30,208,999	5,061,424	15,799,165	2,513,399	1,727,272	560,270	1,139,075	392,270	1,003,467	5,434,857	44,661,623	1,607,685	5,440,145
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$1,000 \$9,000 under \$10,000 \$10,000 under \$12,000		81,416 92,019 92,019 85,137 85,137 124,107 122,244	872,484 665,815 644,353 382,289 1,126,649 712,897	267,059 300,420 370,915 368,278 368,278 347,905 332,633	1,856,683 607,246 833,625 901,257 1,105,795 1,107,066	274,902 305,305 375,012 380,312 340,659	978,837 307,937 423,816 461,483 567,702 570,014	66,926 94,645 105,604 91,725 141,644	44,848 56,826 56,826 64,599 96,050 89,533	50,356 47,595 33,479 42,102 44,323 39,801	135,446 36,168 36,168 31,168 54,487 54,487 59,040	56,969 22,383 29,747 31,659 21,513 21,513 25,047	420.459 30.569 43.366 49.168 16.453 42.415	348.275 489.583 520.841 504.847 456.635 430.650	576,420 1,052,309 1,670,562 2,115,415 2,228,230 2,200,232	307,251 115,912 123,012 132,934 136,177 145,565	2,138,902 248,002 275,648 266,443 249,770 251,523
 \$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$18,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$35,000 \$25,000 under \$35,000 		107.922 139.274 137.191 140.568 140.568 296.433 296.433	509,039 504,334 449,444 422,521 1,413,171 2,182,351	353,665 304,612 276,195 240,806 516,761 333,987	1,207,031 1,062,623 1,039,484 913,688 2,241,730 2,241,730	363,570 318,288 286,820 257,441 546,754 347,338	627,030 564,044 536,741 480,662 1,169,369 950,364	135,104 159,751 154,828 156,953 326,313 326,313 249,834	87,681 100,277 100,277 101,971 95,554 212,398 212,398	41,586 26,381 29,059 24,672 46,659 31,891	59,132 30,151 50,208 34,285 92,984 86,652	28,579 18,976 20,659 21,295 29,510 29,510 20,407	46,648 13,870 21,215 19,426 45,256 49,764	378,871 368,123 316,920 258,699 454,988 279,514	2,060,222 2,196,055 2,184,064 1,921,699 4,227,993 3,562,786	146.039 133.677 110.874 83.786 153.422 81.814	250.420 217.461 168.567 133.151 267.597 172.639
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$1,000,000 \$500,000 or more		391,975 183,219 8,089 8,089 826 246	2,677,636 1,959,748 847,435 341,602 99,986 144,097	542,338 247,083 60,810 14,918 1,955 750	4,362,815 4,204,758 2,575,409 2,004,977 865,802 1,517,387	570,143 259,011 63,163 15,389 1,991 764	2,317,427 2,225,424 1,348,852 1,038,375 1,038,375 749,696 781,392	428.566 202.390 48.011 8.757 909 272	319,408 163,721 41,219 7,784 843 249	54,358 35,601 9,249 2,447 2,447 199	157,553 138,292 67,135 34,105 17,953 24,618	28,216 18,948 6,349 1,662 1,662 101	68.710 74.048 35.422 19.246 4.101 3.332	417.610 174.483 29.024 4.959 608 227	8,757,664 7,100,461 2,054,451 609,357 168,693 175,010	93.748 32.447 8.153 2.343 388	307.033 207.816 129.985 96.049 30.440 28.699
Taxabie returns, total		2,034,776	13,221,267	4,049,570	26,867,161	4,214,473	14,048,478	2,283,359	1,567,032	396,922	852,422	245,900	422,992	4,141,835	40,723,565	1,258,643	2,632,834
Under \$2.000 52.000 under \$4.000 \$4.000 under \$5.000 56.000 under \$10.000 \$8.000 under \$12.000 \$10,000 under \$12.000		2,166 23,955 57,044 71,259 113,134 117,244	33.626 93.827 208.000 249.945 758.213 648.326	7,734 78,966 241,883 284,440 304,499 306,044	408.767 155.776 526.771 666.870 940.847 992.255	9,791 81,243 242,964 295,692 310,194 314,023	216,823 79,144 266,064 343,488 481,981 511,848	37 28,735 65,046 77,126 129,066 134,634	35 14,880 43,572 51,929 86,924 85,058	7,106 10,635 10,562 30,562 31,193	9.604 4.560 11,421 22,531 31,514 47,155	147 1.457 10.380 17,145 16,107 20,043	5,199 807 10,544 14,433 9,328 28,726 28,726	1.677 1.05,041 236,593 356,593 402,896 405,291	25,645 252,397 724,346 1,435,480 1,899,355 2,018,912	472 19.667 54,517 92.780 121,504 136,820	62,501 24,26 91,974 147,250 200,750 222,358
512,000 under 514,000 514,000 under 516,000 516,000 under 518,000 518,000 under 520,000 520,000 under 520,000 525,000 under 530,000		105.497 134.435 134.435 139.461 291.900 221.722	484,113 479,530 436,609 413,731 1,382,329 2,172,158	334,680 292,957 265,586 235,618 206,984 329,838	1,119,551 1,002,152 957,277 957,277 956,749 2,148,332 2,148,332 1,757,782	344.578 306.632 275.853 251.256 536.318 343,149	580,669 533,349 494,187 451,064 1,121,774 928,204	131,562 154,346 150,890 155,420 323,010 249,000	84,680 96,567 98,567 98,5540 98,5540 98,5540 98,564	37,999 23,614 23,614 23,750 31,255 31,255	48,030 25,577 48,614 30,993 87,843 80,344	24,544 16,376 19,237 20,281 26,778 79,193	35,489 11,499 17,737 38,403 38,403	365,370 355,139 311,056 252,616 449,717 276,990	1,935,308 2,074,986 2,117,105 1,833,522 4,153,784 3,508,579	140.533 132.033 109.035 83.064 151.877 80.568	224,402 204,788 156,422 125,199 252,419 252,419
\$30,000 under \$50,000 \$50,000 under \$50,000 \$100,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$1,000,000 \$500,000 or more		389,179 181,957 43,540 8,015 804 240	2,609,192 1,912,973 821,380 304,866 88,289 124,161	537.173 245.170 60.486 14.828 14.828 1.937 7.47	4,260,038 4,127,410 2,560,843 1,998,088 1,515,177	564,918 257.038 62.799 15.294 1,971	2,263,182 2,176,791 1,338,334 1,034,318 447,489 779,767	425,791 201,024 47,809 8,698 897 268	316.796 162.407 7.726 831 245	52,982 34,866 9,123 2,404 2,404 196	142,505 129,287 31,705 31,705 24,058	27,580 18,354 6,294 1,636 1,636 1,636	63,389 69,673 33,782 18,617 4,071 3,324	415,005 173,473 28,955 4,922 599 223	8.688.247 7,061.598 2,047,784 605,423 166,860 174,235	92,978 31,991 7,985 2,303 375	296,581 190,319 123,936 28,630 28,630 28,489
Total nontaxable returns	•••••••••••••••••••••••••••••••••••••••	242,760	2,734,576	631,520	3,341,837	046,951	1,750,689	230,040	160,237	163,348	266,654	146,370	580,475	1,293,022	4,138,060	549,042	2,807,314
All returns, summary Under 55,000 55,000 under 510,000 510,000 under 515,000 515,000 under 520,000 520,000 or more	:	229,876 253,657 300,450 346,749 1,146,804	1,957,473 1,734,115 1,474,765 1,474,765 1,123,470 9,666,015	734,387 920,190 836,447 671,464 1.718,602	2,764,539 2,540,067 2,866,197 2,463,694 19,574,503	748,486 941,607 861,424 705,354 1,804,553	1,440,174 1,299,601 1,487,073 1,291,418 10,280,899	214,227 286,317 358,273 389,530 1,265,052	135.292 199.348 226,167 248,850 917,616	114.905 102.950 92.224 69.355 180.836	184,112 102,855 126,391 106,426 619,292	101.389 70.882 61.677 52.879 105,443	471,990 88,026 95,351 48,223 299,879	1,093,823 1,226,358 992,329 760,934	2,402,555 5,240,380 5,287,215 5,275,057 26,656,414	478,774 338,512 362,347 257,594 372,458	2,511,536 667,229 617,796 403,327 1,240,258
Footnotes at end of table						1	1								-		

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

Individual Returns/1975 • Returns Filed and Sources of Income

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Table 1.6-All Returns: Computation of Adjusted Gross Income-Continued	nds of dollars]
Gross	e in thousar
Adjusted	mev amounts ar
of	6
Computation	till figurises are betimeted haved on camples-money amounts are in thousands of do
Returns:	finites are actimi
Table 1.6—Ali	IAII

	-	Farm	F					Partnership	rehip					Estate o	or trunt	
	Net profit	oftt	Net lo	losa'	Total p	profit	Total	loss	Net p	profit	Net	loss	Total	profit	- 1	lots.
Size of adjusted gross income	Number of returns	mount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(02)	(17)	(72)	(23)	(74)	(75)	(92)	(27)	(78)	(62)	(00)	(61)	(82)	(63)	(84)	(65)
All centures 101al	1.340.485	10,112,147	1,414,556	6,548,822	1,616,826	20,091,460	1,147,645	9,340,141	1,494,844	18,351,378	977,752	7,600,060	679,383	2,781,256	85,296	206,932
4.000 6.000 6.000		175.586 267.278 349.311 477.644	275.219 105.704 122.180 102.103	2.355.793 354.163 344.791 358.502	80,148 86,064 56,679 79,930	430.053 215.823 236.172 294.759	117,122 35,946 45,003 24,787	2.693,754 130,179 137,665 97,028	67.856 84,536 65,813 78,586	144.028 200.842 226.724 287.978	112.742 31.559 42.563 23.979	2.407.729 115,198 128.216 90.247	42,192 52,874 38,761	57,667 95,721 99,181 85,390	6.111 1,851 3,521	58.715 14.373 7.091
\$6,000 under \$10,000 \$10,000 under \$12,000	105,478	486.351	118.985	294.037 346 255	101,256 89,499	495.158 503.736		120,740			49 99		69	145 426	5,070	4 211
\$12.000 under \$14.000 \$16.000 under \$16.000 \$16.000 under \$16.000 \$19.000 under \$25.000 \$25.000 under \$25.000 \$55.000 under \$25.000	96,588 84,088 61,640 50,560 94,988 55,072	622.256 562.335 490.687 445.327 1,067.142 768.705	102,453 96,412 55,142 59,222 101,862 47,849	288,112 245,038 197,019 188,673 312,069 312,069	94.655 90.014 76.649 177.609 153.626 113.448	549.834 497.102 471.074 559.973 1.249.178	48.227 51.130 50.233 48.175 84.175	157.424 128.076 161.919 156.960 302.918 280.888	91,291 76,151 73,308 75,442 142,180 106,906	530.272 492.719 455.280 544.422 544.422 1.220.038	44,867 45,873 44,733 44,733 100,300 67,027	137,862 123,693 146,125 141,409 273,778 227,311	38,611 32,094 27,220 31,845 62,731 40,923	81.525 88,654 101.771 102.679 166,604 137,193	6,191 4,688 4,491 2,753 9,011 3,875	6,456 15,109 4,227 3,655 13,353 3,891
\$3 0,000 urder \$5 0,000 \$50,000 urder \$100,000 \$100,000 urder \$100,000 \$200,000 urder \$1,000,000 \$500,000 urder \$1,000,000	91,660 33,164 6,113 1,118 1,119 1,29	2,084,308 1,281,929 349,772 92,726 15,292 4,358	67,202 30,659 8,697 2,323 388 170	424.538 360,155 158,769 85,850 24,469 16,008	252,140 195,341 55,215 12,346 1,493 514	4.019.038 5.349.144 2.588.449 1.139.369 262.819 262.819	204.653 157.340 49.900 11.977 1.612 505	1,129,441 5,724,375 1,054,581 190,065 154,053	227,044 166,367 43,509 9,139 9,139 9,139 310	3,715,801 4,910,852 2,310,827 978,621 277,806 160,926	165,427 114,738 34,393 8,011 1,126 11,126	826.205 1.286.083 776.960 439.515 145.052 145.052 120.612	96,822 57,801 17,769 4 992 723 274	488,839 455,030 242,503 150,916 53,043 38,824 38,824	8.250 6.653 6.653 91 91 91	13.815 32.750 12.618 10.090 1.890 4.681
Taxable returns. (ota)	656,149	6,351,366	910,368	3,242,613	1,376,717	18,848,309	929,374	6,107,984	1,276,203	17,496,930	774,320	4,756,605	584,126	2,552,552	56,445	133,382
] 15,045 60,867		24.620	39,790 31,665 116,630	2,577 17,026 38,230	69.337 36.236 126.287 235.057	1,434 7,527 16,672	345,648 20,400 48,493 33,966	1.792 16.998 38.142 50.571	11,648 34,834 121,188 234,875	1,330 7,527 16,214 13,566	287,959 18,997 43,395 33,805	4,146 27,603 38,042 36,009	8,361 38,351 58,876 75,659	39	8,166 5,174
56,000 inder 56,000 50,000 inder 510,000 510,000 inder 510,000	79,994 118,994	204,644 304,644 407,748	91,542	225,163	88,858 83,861			74,434 88,762		404,483				126.348] 6,543	5,442
\$12,000 under \$14,000 \$15,000 under \$16,000 \$15,000 under \$16,000 \$18,000 under \$25,000 \$250,000 under \$25,000	87,437 73,971 55,915 47,539 88,943 52,035	504,242 471,182 426,166 394,831 942,864 694,290	96,906 92,405 63,479 58,571 101,083 47,078	254,442 216,043 172,689 172,689 172,689 172,689	86.401 77,783 73,402 77,164 150,724 111,037	496,350 476,438 422,138 553,783 1,220,268 1,011,598	44,118 48,017 47,878 46,723 109,755 81,946	120,301 95,204 125,735 123,582 248,012 238,865	83,569 74,036 70,657 70,657 140,531 140,565	478,659 472,634 413,181 540,954 1,195,568 966,006	40,764 42,769 41,479 43,1479 97,144 65,466	102,611 91,400 116,777 116,777 116,777 116,777 116,777 116,777 116,777 118,273	36,402 32,086 27,100 30,483 61,175 61,175	78,487 88,648 101,750 101,083 101,083 1177,667 134,773	6, 191 4,680 9,007 3,626	6.458 14.614 6.227 6.53 12.662 2.894
\$30.000 under \$50.000 \$50.000 under \$100.000 \$100.000 under \$100.000 \$200.000 under \$100.000 \$200.000 under \$100.000 \$1000.000 under \$1.000.000	90,351 32,681 6,102 1,109 1,209 1,209 1,209	2.046.327 1.259.677 349.061 92.491 15.292 4.358	65 816 30.031 8,590 2,289 381 170	390,311 341,898 154,349 83,721 23,625 16,008	248,585 193.325 54.904 1.2.249 1.467 507	3.915.516 5.270,269 2.573,144 1,130,934 2.57,079 192,467	199,934 155,149 49,538 11,848 1,585 1,585	1,013,935 1,594,220 1,020,109 583,091 179,593 153,613	224.207 165,104 9,096 964 304	3,646,570 4,875,869 2,304,988 974,646 216,131 159,359	162.375 113.185 34.112 7.915 1.106	744,989 1,199,820 751,953 426,803 138,646 120,505	95.207 57,079 17,632 4,956 708 708	485,111, 449,270 239,232 159,435 49,917 39,821	8.231 6.623 6.23 88 88 88	13.143 31.310 9.463 9.463 1.876 4.681
a roomoo o more Total nontaxable returns		-	504,188	3,306,208	236,109		218,471	3,232,160	216,641	854,445	203,462	2,843,451	95,257	208,704	8,853	73,552
All returns, summary Under 50:00 5:000 under 51:000 51:000 under 51:000 51:000 under 51:000 51:000 under 51:000 520:000 or more	357.278 307.016 236.015 157.885 157.885 282.291	623.023 1,133,148 1,409,781 1,281,961 5,664,230	434.022 279.169 264.805 177.410 259,150	2,852,546 854,740 759,855 505,242 1,576,439	191,145 222,932 224,503 194,123 784,123	714.357 957.609 1,293.389 1,288.329 15,837,776	172,144 103,530 121,798 127,039 623,334	2,884,461 294,906 333,090 391,102 5,436,585	177,074 218,872 215,766 186,699 696,433	412,603 924,305 1,263,236 1,254,524 14,496,708	163,138 95,384 114,440 113,353 491,467	2.582.707 261.601 302.937 357.297 4,095.518	119,020 100,360 103,394 74,574 282,035	190,037 288,212 271,466 248,590 1,762,950	6.973 4.510 9.588 30.622	61,212 18,968 16,787 16,878 93,087
Footnotes et end of table.				1												

		Estate or trus	or trust-Continued				5	Smell Business Corporations	Corporation					Other sources	urces	
Size of adjusted gross income	ē,	rofit		loss	ē	profit	Total loss	1085	Net p	profit	ā	loss	Nat In	Income	Nat lo	083
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returne	Amount	Number of returns	Amount
	(96)	(87)	(88)	(68)	(06)	(91)	(35)	(63)	(94)	(35)	(96)	(37)	(96)	(66)	(100)	(101)
All returns, total	676,691	2,740,733	56,990	186,410	372, 194	3,923,464	252,609	1,863,693	360,918	3,770,031	237,344	1,710,260	3,603,144	3,924,732	235,700	2,584,649
Under \$2.000 \$2.000 under \$4.000 \$4.000 under \$5.000 \$5.000 under \$1.000 \$10.000 under \$1.2000 \$10.000 under \$1.2000	42,080 52,158 38,649 33,355 48,139	56,905 95,556 99,159 85,322 140,107 145,426	6.035	57,952 14,185 6,840	15.052 12.355 16.697 7.170 8.947	82.208 33.015 31.485 62.392 19.836	29,395 8,508 15,206 15,454 19,312	703.243 52.187 34,861 36,174 65.209 60.607	13.263 12.314 16,649 6,583 14,966 8,943	68,681 26,544 32,954 32,954 61,901 18,846	29,022 8,508 15,162 15,381 13,399 19,312	687,716 51,655 34,805 34,251 64,718 59,616	144,189 222,032 271,458 239,974 283,060 270,200	132,848 168,486 254,498 210,917 209,708 235,582	36,881 10,720 10,443 13,390 15,908	1.942.921 22.961 24.117 21.825 17.252 30.334
512.000 under 514.000 514.000 under 516.000 518.000 under 516.000 518.000 under 526.000 525.000 under 520.000 525.000 under 520.000	38,302 31,444 31,220 31,845 62,497 62,497	80,570 81,304 101,078 102,589 186,201	10.133 4.019 6.541 7.664 3.026	27.759 7.703 12.949	13,428 15,372 15,372 18,203 37,659 35,365	39.638 44.780 85,397 74,266 161,090 226,253	14.781 13.396 10.464 12.660 20.164 16.122	43,283 35,460 35,971 31,817 56,008 96,455	12,625 14,042 18,002 36,873 34,636	38,464 40,615 80,656 73,427 159,540 199,363	14.760 13.167 9.794 11.692 19.689	42,110 31,495 31,230 30,978 54,457 69,566	299.798 274.730 266.906 231.936 331.936 331.739 244.599	185.558 213.560 212.827 177.842 318.876 247.010	17,250 12,657 11,811 10,339 23,717 23,717 12,583	35,155 27,760 39,735 19,225 47,003 29,238
\$30,000 under \$50,000 \$20,000 under \$500,000 \$100,000 under \$500,000 \$200,000 under \$1,000,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,000,000	96.672 57,035 17,544 4,913 713 270	487,669 451,404 240,423 158,792 52,870 38,293	7,045 5,490 462 68 68 23 23	12,645 29,124 10,540 7,967 1,717 4,150	76,055 54,284 18,130 4,950 588 588 588	704,020 933,781 700,493 432,757 132,937 132,937	27,689 23,689 7,571 2,249 419	197,617 197,617 110,785 67,785 58,042 58,042	73,685 52,726 17,467 4,723 4,723 181	668,938 909,958 683,509 683,509 422,615 130,081 130,081	23,636 20,370 6,110 1,681 1,681	113,947 173,794 93,801 57,643 26,302 52,176	305,988 120,354 29,046 5,994 790 292	602.735 431.569 189.703 87.554 26.044 20.416	26,395 12,974 3,931 1,098 173 70	101.506 105.257 63.404 32.272 12.753 12.753
Taxable returns, total	581,710	2,533,235	48,922	114,062	328,166	3,698,078	186,059	964,747	319,353	3,565,934	171,645	832,604	3,112,656	3,401,098	180,264	679,735
Under \$2,000 52,000 under \$4,000 54,000 under \$5,000 55,000 under \$5,000 59,000 under \$10,000 510,000 under \$12,000	4,140 27,603 36,007 36,007 28,496 46,715	8,098 38,351 58,876 58,876 75,657 75,657 140,762	1.611 6.543	7.903 5,173 5,442	6,141 12,753 12,139 12,139	24,604 35,224 49,772 14,850	995 18,264 10,283	44,851 37,316 28,700 36,613	5.985 12.394 12.131 8.323	21,411 33,423 49,281 14,850	921 18,264 8,228	41,658 35,515 28,209 36,613	73,259 165,783 201,661 253,845 263,609	4,959 57,486 139,224 162,478 172,680 227,856	545 3,541 5,680 11,887 14,884 14,884	159,235 2,330 3,629 15,593 14,725 23,085
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$18,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$30,000	36.093 31.436 27.100 30.483 60.941 40.013	77,533 81,298 101,057 100,993 177,263 134,726	9.074 6.384 7.660 2.975	12,768 4.097 12,258 2,847	12.803 14.275 21,163 37,195 34,436	38,572 36,310 81,050 71,660 155,303 217,964	12,448 11,228 9,229 19,227 19,227	23,275 24,909 32,1908 30,960 48,966 48,46448,464 48,464 48,464 48,46447,464 48,464 48,464 48,46448,464 48,464 48,464 48,46448,464 48,464 48,464 48,46448,464 48,464 48,464 48,46448,464 48,464 48,464 48,46448,464 48,464 48,464 48,46448,464 48,464 48,46448,464 48,464 48,46448,464 48,464 48,46448,464 48,46448,464 48,464 48,46448,464 48,46448,464 48,464 48,46448,46448,464 48,46448,46448,464 48,46448,46448,464 48,46448,46448,464 48,46448,46448,464 48,46448,46448,464 48,46448,46448,464 48,46448,46448,464 48,46448,464 48,46448,464 48,46448,464 48,46448,46448,464 48,46448,46448,464 48,46448,4648	12.000 12.955 21.156 36.463 36.720 33.720	37.402 33.092 76.330 71.037 153.930 191,110	12,428 11,003 9,160 11,550 18,755 18,755	22,105 21,690 27,478 30,338 47,091 65,774	296.762 272,904: 262,511 229,611 389,426	179,151 200,668 188,576 174,361 314,598 244,692	15,681 12,229 11,436 10,292 23,294 12,422	21,907 20,350 32,961 16,169 41,733 24,306
\$30.000 under \$50,000 \$20.000 under \$100,000 \$100.000 under \$100,000 \$200.000 under \$10,000 \$500.000 under \$1,000,000 \$50.000 under \$1,000,000	95,067 56,323 17,407 4,877 698 269	483,948 445,819 237,155 157,312 49,747 38,290	7,026 5,464 1,615 451 672 672 672	11.979 27,859 10,540 7.340 1.706 4,150	73,940 53,654 18,025 4,926 581 216	673,397 908,782 696,045 132,049 131,584	27,200 2,1828 2,195 2,195 407	134,691 174,401 105,426 64,668 27,812 57,834	71.624 52.294 17.373 4.705 545 180	641.079 887,626 679,378 420,378 129,356 125,717	23.189 19.704 5.988 1.636 1.636	102,373 153,245 88,759 54,668 55,120 51,967	304,470 119,261 29,880 5,922 774 285	600.342 419.798 184.848 85.020 24.301 20.059	25,996 12,710 1,082 1,082 68	89.728 97,094 62,479 30,412 12,078 11,922
Total nontaxable returns	94,981	207,500	8,068	72,347	44,026	225,388	66,550	898,949	41,565	204,101	65,699	877,657	490,488	523,632	55,416	1,904,913
All februrs, summary Under 55,000 55,000 under 51,000 51,000 under 22,000 55,000 or more	118,908 100.208 102,435 74,574 280,566	189.109 287,940 269,929 245,040 1,752,715	6.670 4.231 12.477 8.2475 8.2475 25,396	60,284 18,695 15,250 9,328 82,853	34,459 31,789 28,040 50,657 227,249	121,846 114,327 80,413 183,504 3,423,376	45,367 38,584 41,890 28,723 98,045	773.683 117.991 125.952 81.186 764.882	32,626 31,149 26,572 49,729 220,842	105,782 111,861 75,026 177,181 3,300,182	44,994 36.478 41.814 26,9114 87,147	757,619 115,525 120,565 74,863 641,688	491,951 668,762 705,832 637,738 1,098,861	435,189 540.267 546.280 479,089 1,923,906	51.766 35.576 40.000 27.417 80.941	1.980,467 48.510 77,759 74,451 403,463
Footnotes at and of Table												1				

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

Footnotes at end of Table

Table 1.6-All Returns: Computation of Adjusted Gross Income-Continued	nds of dollars]
Gross	re in thousa
Adjusted	oney amounts a
ð	ш-s
Computation	If figures are estimates based on samples-money amounts are in thousands
-Alt Returns:	[All figures are estim
Table 1.6—	

								Stetutory adjustments	ustmants						
Size of edjusted gross income	te income	Totel	ē	Sick	pay	Maving expense	stense	Employee business expense	ousiness se	Self-employed retirement deduction	loyed	Peyments to an Individual Retirement Account	its to vidual Account	Fortelted interest penalty	interest ity
		Number of returns	Amount	Number of returns	Amount	Number of returne	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)	(011)	(111)	(112)	(113)	(114)	(115)
All returns, total	-	9,024,255	15, 101,999	1,234,745	2,009,970	1,032,193	1,559,357	5,311,774	8,338,348	595,892	1,603,788	1,211,794	1,436,443	177,466	31,907
Under \$2,000 \$2,000 under \$1,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$6,000 under \$1,000 \$10,000 under \$12,000		167 373 276,639 473,077 584,198 694,272 754,172	489 867 505,485 743,889 924,447 1,026,058	82.057 60.236 96.860 91.566 100.497 106.188	294,248 176,834 254,496 179,057 194,298	12,782 36,882 74,295 115,549 90,408	15.904 28.828 68.289 99.774 76.374	58.554 167.770 273.866 314.087 436.565 466.443	160.053 279.934 398.711 577.402 670.393	2 021 6,263 9,957 19,958 20,958 20,786	2,131 4,255 4,998 16,648 20,366 27,722	3.095 10.557 5.2.834 69.682 80.910	1,842 5,538 5,538 10,073 40,820 54,618 62,790	9.450 15.031 17.072 10.022 12.507	3 150 3.958 1.522 5.354 1.011
\$12.000 under \$14.000 \$16.000 under \$15.000 \$16.000 under \$15.000 \$18.000 under \$20.000 \$28.000 under \$20.000 \$25.000 under \$20.000		787,289 772,031 732,497 657,409 1,237,061	1 018,981 1.024,223 997,310 908,401 1.937,722 1,140,444	124,513 98,195 96,184 94,674 145,915 75,376	156 117 110.235 124.920 105.450 130.767 72.018	105.891 98.477 72,344 59.43 114.914 62.743	99,704 122,434 91,790 99,207 256,319 158,600	475,986 466,048 472,127 420,436 780,751 413,678	637 451 632,723 640,921 557,950 1,164,603 1,164,603	32,448 31,184 32,081 30,753 49,554	34 453 40 513 39 142 48 201 125 325 108 135	85.839 95.839 83.883 84.750 132.842 133.319	84 408 103.321 88 635 93.472 239.401 178 068	12.631 18,491 19,788 8,144 21,446 21,446 13,840	1.238 2.368 2.368 1.865 1.865 1.721
\$30 000 under \$50 000 \$50 000 under \$100 000 \$100 000 under \$200 000 \$200 000 under \$500 000 \$200 000 under \$100 000 \$100 000 00 more		842.677 292.112 50.154 7.621 670	1.932.182 1.079.497 241.625 47.143 7.050 4.591	54,302 7,002 958 210	56,530 9 421 1 177 2 19 2 0	80.312 14.298 1.378 193 193	276.707 65.552 6.954 6.954 949 40	431 390 114,079 17,305 2382 2382 75	824,505 346,366 81,296 21,103 4,128	133,472 102,197 21,157 3,277 289	457.631 522.051 729.857 1.812 326	205.905 78.973 12.590 172 38	301.242 127.384 20.936 3.535 286 76	12 783 5 187 9 15 147	2.097 1.977 1.11
Taxable returna, total		6,290,044	13,464,474	1,029,556	1,384,486	949,561	1,453,394	4,930,019	7,531,604	568,292	1,572,657	1,173,348	1,403,541	162,021	26,608
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$1,000 \$10,000 under \$12,000 \$10,000 under \$12,000		2.239 108.767 300.983 485.090 650.993 727.918	1,764 167 073 441 866 710,506 920,644 1 014,053	04.075 105.120	167,979 138,336 181,713 143,750	23.739 56.720 102.327 86.839 87.413	17,988 55,782 80,178 69,016 82,360	15,513 75,513 172,129 253,104 408,808 451,611	1,242 110,290 242,050 436,909 592,101 676,969	7,324 15,279 17,748 30,065	2.917 14.361 17.769 25.251	18.345 45,064 63,863 77,017	7,718 34,938 50,040 78,717	12.363 15.930 9.954 12.323	2.551 1,400 5,350 985
\$12,000 under \$14,000 \$16,000 under \$16,000 \$16,000 under \$18,000 \$18,0000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$30,000		768,604 761,288 722,352 650,347 1,231,372 691,397	989,749 1,003,567 975,979 893,875 1,919,893 1,134,246	121,850 96,056 94,861 94,328 145,687 74,725	151,589 106,207 121,915 104,490 129,581 71,563	102.092 95,584 69,328 55,347 112,977 62,633	94,969 119,628 88,895 91,746 249,925 158,228	468,219 462,706 466,115 418,870 777,114 412,097	623 621 626,196 626,432 554,295 1 155,189 613,770	31,442 29,898 30,702 29,599 67,525 49,006	33.076 35.250 38.486 46.188 124.737 106.652	82.166 93.982 63.786 64.489 192.468 132.923	79,967 101,298 88,545 93,035 239,153 177,489	11,482 17,9880 19,788 1144 21,446 73,687	925 2368 2,368 1,865 1,865 1,865 1,465 1,458
\$20,000 under \$50,000 \$100,000 under \$50,000 \$100,000 under \$500,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$10,000,00 under \$1,000,000		839,440 290,806 50,019 7 598 667	1 922.106 1.070.991 240.998 45.751 7.031	54.302 7.002 958 208 12	56.530 9.421 177 216 20	78.921 14.092 1343 193	273,363 63,546 6,733 6,733 9,49 40	430,067 113,586 17,246 2368 230	819.947 342.340 80.946 20.513 2.924 3.924	133,182 101,754 21,152 3,275 53	455.855 519.971 129.940 20.214 1.805 1.326	205,634 78,769 12,570 172 2,062 172 38	300,845 127,009 20,903 3522 286 286	12.783 5.183 147 147	2,097 1,976 1,11 1,11
Total nontaxable returns		734.211	1,637,528	205, 189	625,483	82,632	105,963	381,755	806,744	27,600	31,133	38,446	32,903	15,445	5,298
All returns summary Urbek 55,000 55,000 urbek 10,000 515,000 urbek 155,000 315,000 urbek 200,000 220,000 or more		648.045 1547.514 1930.302 1,773.096 3,125.298	1,295,869 2,393,878 2,624,642 2,397,358 6,390,254	177 775 253 441 280.948 238.806 238.306	569.710 529.223 349.929 290.955 270.152	82.223 247.693 252.642 175.784 273.851	71,695 217,474 261,647 243,370 765,171	342,154 908,688 1,170,133 1,130,907 1,759,892	602.034 1.484.459 1.690.980 1.497.176 3.063.696	14 371 44 614 80.233 78.868 377.806	9,143 39,253 81,357 108,674 1,365,363	22.638 132.543 215.407 215.498 625.708	12,310 100,579 217,764 234,862 870,930	18,496 33,079 34,442 37,119 54,330	5,721 8,263 3,337 5,512 9,073

•These figures may differ slightly from those published in Statistics of Income — 1975 Business Income Tax Helums because of differences in coding and proceedures NOTE. Defairman not add to total because of rounding

Table 1.7-Nontaxable Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income

[All figuros	are estimates	bacod on ca	motos manou	amounte aro	in thousands of i	follarel
Ini ilguica	ale estimates	Daseu UII se	imples—money	amounts are	III IIIUusaiius Ul I	uviiaisi

	•	Adjusted	Salarie			Businesa an	d profession	
Size of edjusted gross	Number of	gross Incoma	wages	(gross)	Net	profit	Net	088
income or deficit	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total	20,738,595	49,470,331	17,437,730	45,540,662	1,293,022	4,138,060	549,042	2,807,314
s with edjusted gross income, total	20,096,514	55,556,497	17,238,063	44,192,450	1,257,762	3,904,572	335,074	955,334
nder \$1,000	4,738,721	2,713,795	4,259,640	2,648,932	131,276	89,656	44,533	105,677
0 under \$2,000	5,354,213 3,684,130	7,989,737 8.816,108	4,828,877 3,146,671	7,173,827 7,353,483	180,062 200,638	227,630 353,408	48,278 47,346	118.746 124.093
10 under \$4,000	1.858.017	6,454,440	1.363.916	4.622.773	183,904	446,504	47,346	99,483
0 under \$5,000	1,457,712	6,545,240	1,169,738	4,963,887	154,326	467,887	36,427	94,257
10 under \$6,000	1,296,037	7,070,568	1,099,233	5.798.579	130,243	478,329	32,068	89,417
0 under \$7,000 0 under \$8,000	680,755 305,261	4,363,027 2,279,641	581.837 240.144	3,637,208 1,767,777	94,220 54,034	397,907 282,029	25,701 14,453	78.043 41.151
0 under \$9,000	205,070	1,740,558	166,876	1,330,796	31,869	200,133	7,228	29.434
0 under \$10,000	127,430	1,205,838	92,772	613,298	21,870	128,742	7,445	19,585
00 under \$11,000 .	76,586	799,580	57,311	542,928	15,017	88,217	4,716	12,545
00 under \$12,000 00 under \$13,000	54,966 41,996	629.331 522,795	41,956	484,986	10,342	93,103	4,029	16,620
00 under \$13,000	38,992	527,059	31,167 31,180	365,685 385,773	7,530 5,971	71,795 53,119	2.616 2.890	7,697 18,321
00 under \$15,000	26,868	387,765	19,704	272,633	6,242	48,253	622	5,450
00 under \$20,000	93,206	1,579,702	69,802	1,024,790	18,689	227.952	3,583	27,322
00 under \$25,000	27,110 10,321	596,956 279,761	17.004 7.583	343,124 140,272	5,271 2,524	74,209 54,207	1,545	15,178
00 under \$50,000	13,145	496,124	8,559	282.212	2,524	54,207 69,418	1,246 770	12.670 10.452
00 under \$100,000	4.984	323,586	3,368	172,871	1,010	38,863	456	17,497
000 under \$200,000	734	97,787	531	41,628	69	6,667	168	6.049
000 under \$500,000	204	58.536	152	17,021 5,496	37	3,934	40	3,628
0,000 or more	12	29,074 29,490	32 10	2,471	9	1,834 775	15	2,020
returns, total	642,081	-6,086,166	199,667	1,348,212	35,260	233,488	213,968	1,851,980
ider \$5,000	458.852	601,338	121,976	521,817	19,545	60,384	146,637	471,797
0 under \$10,000	75,180	-537,702	29,399	214,702	4,736	28,717	29,914	241,963
00 under \$15,000	38,237	-470,280	14,843	129,440	3,129	24,695	14,884	195,254
00 under \$30,000	39,268 13,209		17,592 6,853	156,656 85,118	3,607 1,964	37,605 17,585	12,538 4,525	237,020
00 under \$100,000	10,325	-718,488	4,971	97,620	1,247	23,566	3,375	182,618
000 under \$200,000	4,198 2,812	-571,347 -1,670,716	2,284	63,677 79,182	612 420	16,766	1,285	114,980 254,175
000 or more	2,012	-1,0/0,/10	1,745	/9,102	420	24,170	610	254,175

		Fa	rm			p net profit	Small Busines	
Size of edjueted gross	Net	profit	Net	loss	less	loss	net profit	less loss
income or dener	Number of returns	Amount	Number of returns	Amount	Number of raturns	Amount	Number of returne	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
irand total	482,336	1,760,757	5 04,188	3,306,208	420,103		107,264	673,561
s with sdjusted gross income, total	470,744	1,697,698	313,591	1,248,432	323,941	- 12,386	61,784	-93,608
s der \$1,000	57,748 75,462 73,796 62,819 36,886	33,644 78,274 99,344 143,511 114,690	38,146 46,158 44,183 51,183 36,815	112,740 145,487 124,672 197,826 110,943	54,887 47,988 43,562	2,345 13,114 15,292 54,516 28,210	5,008 9,128 11,872 4,713 8,256	9,738 2,347 1,668 35,528 3,013
0 under \$6,000 0 under \$7,000 0 under \$8,000 0 under \$8,000 0 under \$10,000	29,266 31,617 22,144 15,443 10,624	66,537 142,739 90,011 113,281 68,226	30,745 13,103 16,464 8,418 8,025	117,217 68,535 67,308 37,444 31,430	9,639 6,661		3 0006	1,693 1,211 1,470 23,888
00 under \$1,000 00 under \$1,2000 00 under \$1,000 00 under \$1,000 00 under \$15,000	10.546 \$,484 4,691 4,460 5,036	91,407 51,973 62,348 55,675 54,156	2,092 2,679 2,301 3,246 1,439	17,121 18,485 16,861 16,809 14,239	5,641 6,184	38,707 13,459 9,708 26,069 1,782	2,154 2,490 1,454 2,802	1,194 17,814 2,956 14,426
00 under \$20,000 00 under \$25,000 00 under \$30,000 00 under \$100,000	13,827 6,045 3,037 1,309 494	172,014 124,277 74,414 37,980 22,963	4.882 779 771 1,366 628	\$1,248 19,488 20,691 34,227 18,257		-28,426 -25,996 -18,208 -11,985 -51,280	4,758 1,344 1,034 2,509 1,098	1,318 1,757 4,462 16,284 1,783
000 under \$200,000 000 under \$500,000 000 under \$1000,000 0,000 or more .	10	235	107 41	4,420 2,983 —	170	-4,731	216 63 15 3	-912 -1,272 -458 252
returns, total	11,592	63,059	190,597	2,057,776	96,162	-1,976,621	25,480	-579,953
s dar \$5,000 0 under \$10,000 00 under \$15,000 00 under \$30,000 00 under \$50,000 50 under \$100,000 50 under \$200,000 50 under \$200,000 5 under \$200,000	8,475 626 976 238 282 142 91	21,195 8,978 2,675 4,198 4,593 5,253 5,143 11,024	124,438 26,632 14,233 16,284 3,834 3,533 1,126 517	502,280 282,117 235,022 380,168 161,967 234,061 113,653 148,508	10,751 4,549 4,087 2,339		6,286 5,232 2,981 1,833 1,808 1,808 1,027 921	68,906 63,095 33,467 71,903 67,611 83,413 72,774 118,784

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Table 1.7—Nontaxable Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

		Sales of ca	pital assets		Sales of pro		Dividen	da In
Size of edjusted gross income or deficit	Nst	gain	Net	loss	than capit net gain		adjusted gro	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amoun
	(17)	(16)	(19)	(20)	(21)	(22)	(23)	[24]
Grand total	846,951	1,750,689	230,040	160,237	309,718	-293,623	1,133,744	1,: 36
Rstums with edjusted gross income, total	734,825	1,143,231	207,619	140,142	230.571	- 16,017	1,072,670	1,7 10
51 under 51.000 \$1.000 under \$2.000 \$2.000 under \$3.000 \$3.000 under \$4.000 \$4.000 under \$5.000	51,535 101,450 110,278 113,784 74,306	48,729 105,826 112,793 116,000 78,394	19 880 24,788 37,604 28,306 27,252	13,373 11,344 23,105 18,840 18,920	16,527 21,106 25,979 35,436 22,205	7,519 7,094 9,139 10,984 11,916	122,127 192,693 218,025 189,424 103,421	
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$8,000 \$9,000 under \$9,000	57,742 42,303 42,317 25,255 19,113	79,358 53,110 64,884 34,972 50,750	13,306 11,134 3,465 6,786 5,792	9,826 9,352 3,317 4,280 4,845	20,006 17,505 12,800 11,652 7,515	-2,628 -14,300 -11,798 5,215 10,632	76.855 34.306 27.124 20.916 17.853	
\$10,000 under \$10,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$14,000	13,736 12,900 9,059 9,933 4,834	26,810 31,356 19,472 26,889 11,738	3,399 3,134 1.927 2,887	2,346 2,129 1,430 2,504	7.601 6.091 4,247 3,375 2.995	-9,429 7,626 2,141 -2,199 1,198	9,969 7,749 5,524 4,930 2,690	A REAL PROPERTY OF
\$15,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$30,000 \$30,000 under \$30,000 \$50,000 under \$100,000	23,974 10,436 4,189 5,225 1,973	91,109 47,595 22,160 54,246 48,633	9.604 3,303 834 2,775 1,366	7.731 1.793 808 2,611 1.314	6,160 3,906 1,850 2,012 1,329	2,667 —1,711 —5,166 9,727 4,630	15,507 7,523 3,379 8,589 3,008	A REAL
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	364 95 20 4	10,518 4,057 2,207 1,625	202 59 12 4	201 57 12 4	181 69 20 4	3,366 1,771 3,373 552	629 176 42 11	
Deficit returns, total	112,126	607,458	22,221	20,095	79,147	-274,806	61,074	2
50 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$20,000 \$200,000 or more	60,788 18,056 10,327 11,064 4,606 4 209 1,736 1,340	127,962 97,664 48,525 85,223 32,380 48,834 35,904 130,966	15,604 1,065 1,487 2,401 484 676 300 184	9,874 631 1,601 1,663 1,663 624 411 1,325	39 945 12,626 8,719 9,151 3,426 3,173 1,215 892		33,114 7,363 5,414 5,804 3,470 2,602 1,877 1,430	

	Interest r	eceived	Pensions an			Re	int	
Size of adjusted gross			in sdjusted g	ross incoms	Net in	come	Nat	loss
Income or deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Grend lotal	6,163,371	4,714,016	982.681	2,229,345	763. 89 9	975,396	412,388	1,0
Ratums with edjusted gross income, total	5,906,176	4,293,633	962,277	2,166,853	698,507	659,354	346,736	5
51 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$4,000 under \$5,000	927,297 1,411,890 1,203,411 766,201 528,428	197,841 459,064 737,301 884,275 621,727	51.720 109.502 169.518 240.958 160.679	81,661 164,446 244,690 421,358 454,499		31,989 121,691 155,249 145,531 117,002	40,196 32,306 66,672 60,730 36,077	
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$6,000 \$6,000 under \$6,000 \$8,000 under \$9,000	374 709 199 460 118,945 76,871 56,336	359,357 195,640 151,778 95,523 97,546	112,599 33,413 24,377 8,839 11,769	359,271 160,131 107,938 33,625 40,088	66.215 27,385 17,357 10,914 8,609	92.038 30,560 17,268 25,928 16,073	22,140 24,837 10,480 6,206 6,073	
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$13,000 \$13,000 under \$15,000	34 163 29,442 25,164 26,870 16,236	30,445 33,651 31,369 26,188 13,155	7,493 3,660 6,438	30,110 21,401 37,621	2,847 3,085 1,720	6.591 2,375 8,513 6,196 1,439	7,321 4,267 2,315 5,200	
\$15.000 under \$20.000 \$20.000 under \$25.000 \$25.000 under \$30.000 \$30.000 under \$30.000 \$30.000 under \$100.000	63,657 21,045 9,052 11,710 4 156	128,171 42,726 37,831 46,752 49,884	1,037	7,163	L 1.524	37,195 5,610 7,289 10,007 14,894	10,476 3,742 2,200 4,268 1,033	
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 ar more	673 196 43 11	23,031 17,623 9,551 3,184	54 18 4 4	624 778 45 96		2,601 1,651 1,463	125 \$8 14	
Deficit rsturns, total .	257,195	420,383	20,604	62,492	65,392	116,042	65,652	5
50 under \$5.000 \$5.000 under \$10.000 \$10.000 under \$15.000 \$15.000 under \$15.000 \$30.000 under \$50.000 \$30.000 under \$50.000 \$30.000 under \$200.000 \$200.000 under \$200.000 \$200.000 or more	164,265 30,160 20,298 21,110 8,365 7,452 3,254 2,271	143,779 35,881 42,915 31,870 31,783 39,268 33,379 61,508	16,530 2,017 1,465 195 175 95 127	50,589 3,898 4 135 366 1,258 835 1,411	F 7 267	40,888 11,510 9,961 14,049 8,627 9,123 10,549 11,335	40,285 11,087 5,501 4,055 1,545 1,545 1,750 850 579	1: ; ;

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Table 1.7—Nontaxable Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

(,	All figures are estimat	es based on sample	es-money amounts	are in thousands of	dollars]			
Size of adjusted gross income or deficit	Royelt income le		Eetete o net in less	come	State in tax re	iunds	All other s nct inc less is	ome
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
1	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Grand total	88,204	107,650	103,049	135,152	479,562	97,230	578,935	-1,323,779
ns with adjusted gross income, total	78,446	77,849	93, 152	158,960	459,871	85,212	517,638	394,855
under \$1,000 . 300 under \$2,000 100 under \$3,000 300 under \$4,000 300 under \$5,000	7,382 15,215 10,213 10,752 8,520	4,880 5,191 2,525 6,079 2,612	13,759 20,290 12,814 12,521 9,018	7,555 15,010 20,994 34,512 21,017	15,184 23,598 50,464 59,247 50,257	2,589 2,791 8,400 8,484 7,823	41,633 86,325 100,140 64,162 53,428	21,023 46,725 63,636 43,676 64,742
00 under \$6,000 80 under \$7,000 00 under \$8,000 00 under \$9,000 00 under \$10,000	8,190 2,453 4,894 3,199	20,569 6,089 2,657 7,972		9.514 20.427	67,688 58,198 27,533 20,936 18,984	9,200 13,022 5,434 2,741 3,665	63,323 27,253 14,919 25,349 11,081	39,511 18,636 25,735 34,223 19,260
000 under \$11.000 000 under \$12.000 000 under \$13.000 000 under \$14.000 000 under \$15.000	2,735	8,538 218	1,920 1,886	4,781 2,739	13,672 10,108 4,114 0,788 4,072	2,777 2,451 1,163 2,141 1,000	3,501 4,016 3,439 1,166 956	1,339 1,901 7,013 172 345
000 under \$20,000 000 under \$25,000 000 under \$30,000 000 under \$30,000 000 under \$100,000] 1,647 233 408	5,457 3,295 378	1,640 2,520 1,624 738		[14,791 5.932 1.032 2.428 584	3.679 1.843 542 2.803 1.224	9,109 3,095 1,036 2,027 1,360	27,052 —992 —2,615 —9,379 3,637
1,000 under \$200,000 1,000 under \$500,000 1,000 under \$1,000,000 30,000 or more	137 43 7 5 9,758	830 893 12 346 29,601	140 47] 17 9,897	3,268 853 3,116	194 56 6 5	686 406 94 254	200 88 23 9	3,930 674 1,068 247
ratume, total nder \$5,000 00 under \$10,000 00 under \$20,000 00 und	2,727 2,484 1,274 1,259 627 718 379 290	4,547 2,786 178 5,753 2,993 6,664 3,640 3,240	5.238 2.528 319 580 566 348 318	-23,808 -9,569 -3,524 646 -1,886 -3,803 -2,335 -3,335	19,691 10,508 3,521 888 1,779 1,023 1,005 545 422	12,018 2,164 2,108 658 1,257 1,272 1,312 1,373 1,874	61,297 27,236 11,505 4,514 8,486 2,860 3,215 1,765 1,716	
		•						
Size of adjusted gross	Total adju	stments	Total dec	luctions	Standard		Itemized de	
Size of adjusted gross income or deficit	Total adju Number of returns	etments Amount	Total dec Number of returns	Juctions Amount			<u> </u>	
Size of adjusted gross income or deficit	Number of		Number of		Standard (Number of	leduction	itemized de Number of	ductions
Size of edjusted gross income or deficit Grend total	Number of returns	Amount	Number of returns	Amount	Standard (Number of returns	Ieduction Amount	Itemized de Number of returns	ductions Amount
income or deficit Grand total	Number of returns (41) 734,211 890,417	Amount (42) 1,637,528 1,471,295	Number of returns (43) 20,096,514 20,096,514	Amount (44) 38,799,946 38,799,946	Standard (Number of returns (45) 18,544.266 18,544.266	Ieduction Amount (46) 30,893,643 30,893,643	temized de Number of returns (47) 1,552,248 1,552,248	ductions Amount (48) 7,906,306 7,906,306
income or deficit Grand total	Number of returns (41) 734,211	Amount (42) 1,637,528	Number of returns (43) 20,096,514	Amount (44) 38,799,946	Standard (Number of returna (45) 18,544.266	Seduction Amount (46) 30,893,643	Itemized de Number of returns (47) 1,552,248	ductions Amount (48) 7,906,306
income or deficit Grand total Grand total Grand total Grand total Grand total Grand total Grand S1,000 Ounder \$2,000 Ounder \$2,000 Ounder \$4,000 Ounder \$4,0	Number of returns (41) 734,211 890,417 59,962 61,378 77,618 90,254	Amount (42) 1,637,528 1,471,295 195,567 196,304 120,224 218,189	Number of returns (43) 20,096,514 20,096,514 4,739,721 5,354,213 3,564,130 1,858,017	Amount (44) 36,799,946 38,799,946 7,610,209 8,636,721 6,234,360 3,518,201	Standerd Number of returns (45) 18,544,266 4,718,677 5,317,253 3,606,486 1,665,430	Jeduction Amount (46) 30,893,643 7,559,642 8,538,257 5,978,721 2,974,512	116mlzed de Number of returns (47) 1,552,248 1,552,248 20,044 36,960 77,644 172,587	ductiona Amount (48) 7,906,306 7,906,306 90,567 99,464 255,639 543,689
Income or deficit Grend total w with edjusted gross Income, total nder \$1,000 10 under \$2,000 10 under \$2,000 10 under \$5,000 10 under \$5,0	Number of returns (41) 734,211 890,417 59.962 61.376 77.618 90.254 88,293 83,795 57,716 41,992 228,597	Amount (42) 1,637,528 1,471,295 185,567 136,304 276,189 155,141 146,882 (14,652 99,283 68,341	Number of returns (43) 20,096,514 20,096,514 4,739,721 5,354,213 3,584,130 1,858,017 1,457,712 1,296,037 660,755 305,261 205,070	Amount (44) 36,799,946 38,799,946 7,610,209 8,636,721 6,234,360 3,518,201 2,549,968 2,249,968 2,737,872 1,674,473 946,475, 760,470	Standerd Number of returns (45) 18,544,266 4,718,677 5,317,253 3,606,486 1,665,430 1,280,011 1,067,823 4,53,718 172,208	Jeduction Amount (46) 30,893,643 7,559,642 8,538,257 5,378,721 2,974,512 2,268,329 1,936,834 827,838 320,627,838 320,633,172,801	1152,248 Number of returns (47) 1,552,248 1,552,248 20,044 36,960 77,644 172,587 177,701 226,214 227,037 133,053 112,411	ductions Amount (48) 7,906,306 7,906,306 50,567 9,563 54,569 541,639 801,038 86(,635 625,842 547,670
Income or deficit Grend total w with edjuated gross Income, total nder \$1,000 10 under \$2,000 10 under \$2,000 10 under \$5,000 10 under \$5,000 10 under \$5,000 10 under \$5,000 10 under \$1,000 10 under \$10,000 10 under \$11,000 100 under \$12,000 100 under \$10,000 1	Number of returns (41) 734,211 890,417 59,962 61,376 90,254 80,293 83,795 57,716 41,992 28,597 14,682 11,752 28,597 14,562 11,4502 10,426 8,459	Amount (42) 1,637,528 1,471,295 185,567 136,304 126,284 155,141 146,882 114,682 114,682 99,289 68,341 37,073 27,112 31,919 14,741	Number of returns (43) 20,096,514 20,096,514 4,738,721 5,354,213 3,584,103 1,558,4213 3,584,103 1,558,417 1,457,712 1,266,037 5,050,670 127,430 76,586 54,966 54,966 41,996 38,992	Amount (44) 38,799,946 38,799,946 7,610,209 8,838,721 6,234,520 3,518,201 2,849,668 2,737,872 1,874,473 946,475 760,470 651,938 357,341 310,826 218,360 194,072	Standard (Number of returns (45) 18,544,266 18,544,266 18,544,266 1,8677 5,317,253 3,306,486 1,865,430 1,280,011 1,067,823 4,53,278 1,725,378 1,280,478 1,290,4	Ieduction Amount (46) 30,893,643 30,893,643 7,559,642 8,538,257 5,378,721 2,378,721 2,268,329 1,936,834 827,838 320,633 172,801 172,801 168,964 49,024 30,089 26,192 27,294 26,555 63,717 14,272 4,915 3,793	ttemized de Number of returns (47) 1,552,248 1,552,248 20,044 36,960 77,644 172,587 177,701 226,214 172,587 177,701 226,214 12,258,214 13,255,248 13,255,248 14,255,248 17,552,248 17,557,248 17,557,248 17,557,248 17,557,248 17,557,248 17,557,248 12,258,214 12,258,214 12,258,214 12,258,214 12,258,214 12,258,214 22,258,214 22,258,214 22,258,214 22,258,214 22,258,214 22,258,214 22,258,214 22,258,214 22,258,214 22,258,214 22,558,214 24,558,214 24,558,214 24,558,214,214,214,214,214,214,214,214,214,214	ductions Amount (48) 7,906,306 7,906,306 7,906,306 50,567 9,464 255,639 541,639 541,639 841,038 86,635 625,842 587,670 542,974 300,318 280,727 192,168 166,778
Income or deficit Grand total weith edjusted gross income, total mder \$1,000 10 under \$2,000 10 under \$2,000 10 under \$2,000 10 under \$2,000 10 under \$3,000 10 under \$3,000 10 under \$3,000 10 under \$10,000 10 under \$12,000 10 under \$10,000 1	Number of returns (41) 734,211 890,417 59 962 61 376 77 618 90 254 88,293 80,795 57,716 41,992 28,597 14,682 11,752 28,597 14,682 11,752 210,426 8,259 5,555 21,555 22,391 2,291 5,845 3,439 3,337 1,306	Amount (42) 1,637,528 1,471,295 185,567 136,304 120,224 218,189 155,141 146,882 (14,652 93,289 68,341 37,073 27,112 31,919 14,741 14,491 10,421 46,093 17,829 6,198 10,075 8,505 627 1,393 209	Number of returns (43) 20,096,514 20,096,514 4,738,721 5,534,213 3,368,130 1,336,130 1,336,017 1,457,712 1,226,037 5,05,25 305,281 205,070 127,430 76,586 54,466 54,567 54,514 55,516 54,515 55,516 54,515 55,516 54,515 55,51755,517 55,517 55,517 55,517 55,51755,517 55,517 55,517 55	Amount (44) 38,799,946 7,610,209 8,636,721 1,6,234,360 3,518,201 1,2,849,568 2,737,872 1,674,473 946,475 760,470 760,470 760,470 760,470 760,470 755,333 657,341 310,826 218,360 194,072 165,383 699,044 302,415 138,672 2,826,926	Standard (Number of returns (45) 18,544,266 18,544,266 18,544,266 1,854,320 1,280,011 1,087,783 3,206,498 1,280,011 1,087,783 453,718 1,2208 1,2308 1	Ieduction Amount (46) 30,893,643 30,893,643 7,559,642 8,538,257 5,378,721 2,374,512 2,268,329 1,936,834 827,838 320,633 172,801 168,964 49,024 30,099 26,192 27,294 26,555 63,717 14,272 4,915	ttemized de Number of returns (47) 1,552,248 1,552,248 20,044 36,960 77,644 172,587 177,701 226,214 172,587 177,701 226,214 172,587 177,701 226,214 12,258,714 227,037 133,053 112,411 90,916 50,742 59,024 28,887 26,299 15,469 66,095 21,540 64,277 11,666	ductions Amount (48) 7,906,306 7,906,306 7,906,306 50,567 99,464 255,639 801,038 846,635 525,842 581,639 801,038 846,635 525,842 587,670 582,974 300,318 280,727 192,168 196,778 138,827 635,329 283,143 133,758 283,21,33
Income or deficit Grand total with edjuated gross income, total of	Number of returns (41) 734,211 890,417 59,962 61,376 90,254 83,293 83,795 57,116 41,992 28,597 14,682 11,752 14,502 10,426 8,259 5,559 22,391 5,559 22,391 5,689 3,439 3,237 1,306 125 23 3,3	Amount (42) 1,637,528 1,471,295 185,567 136,304 120,224 218,189 155,141 146,682 (14,652 93,283 68,341 37,073 27,112 31,919 14,741 14,491 10,421 46,093 17,829 6,198 10,075 8,505 8,505 6,27 1,393 20	Number of returns (43) 20,096,514 20,096,514 4,739,721 5,354,213 3,564,130 1,858,017 1,457,712 1,296,037 660,755 305,261 205,070 127,430 76,586 54,966 41,996 38,992 26,868 93,206 27,110 10,321 13,145 4,984 734 204 44	Amount (44) 36,799,946 38,799,946 7,610,209 8,636,721 6,234,360 3,518,201 2,849,968 2,243,968 2,243,968 2,243,968 2,243,968 2,243,968 2,243,968 2,243,968 2,243,968 2,243,968 2,243,968 2,243,968 3,253,245 3,263,266 2,243,265 3,263,266 2,241,207 9,7462 6,5006 3,3450 3,3450	Standard (Number of returns (45) 18,544,266 18,544,266 18,544,266 1,8677 5,317,253 3,306,486 1,865,430 1,280,011 1,067,823 4,53,278 1,725,378 1,280,478 1,290,4	Jeduction Amount (46) 30,893,643 30,893,643 7,559,642 8,538,257 5,978,771 2,274,512 2,268,328 1,936,834 4,27,638 1,226,633 1,72,801 68,964 49,024 30,099 26,192 27,294 49,024 30,099 26,555 63,717 14,272 4,315 3,793 1,244 7	Itemized de Number of returns 1,552,248 1,552,248 1,552,248 20,044 30,960 77,644 122,037 112,241 220,037 20,052 112,2411 90,916 50,742 30,926 12,847 26,299 15,469 66,085 21,620 6,427 11,666 4,474 712 201	ductions Amount (48) 7,906,306 7,906,306 7,906,306 99,464 255,639 541,639 541,639 541,639 541,639 542,974 300,318 280,727 122,158 166,779 139,827 139,850 139,850 139,850 149,850 1

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Table 1.7-Nontaxable Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income-Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

	mates based on sample Exemp		Number of returns	Taxable	Income	Incom	e tex
Size of adjusted gross income or deficit	Number	Amount	with no taxabla income	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)
6		35.346.260					
Grand total	10 000 000	35,346,260	16,369,753 15,727,672	4,368,842 4,368,842	5,079,319 5,079,319	4,368,648	85 8
\$1 under \$1,000	6,273,522	4,704,842	4,730,525				- Ce
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	7,720,195 6,800,468 5,724,281 5,181,634	5,789,801 5,099,747 4,290,574 3,885 159	5,327,909 2,609,205 1,334,368 715,927	34,500 874,925 523,649 741,785	4.088 113.097 144.149 481.039	34,500 874,925 523,649 741,785	1 2 6
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	5,093,855 3,211,463 1,642,563 1,173,361 674,732	3,820,391 2,408,596 1,231,922 880,021 506,049	347,757 175,667 97,879 61,209 43,674	948,280 505,088 207,382 143,861 83,756	928,881 537,500 264,404 210,935 169,718	948,280 505,088 207,392 143,861 83,756	13 7 3 2
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	427,985 294,054 222,335 185,060 128,842	320,989 220,541 166,751 138,780 96,632	19,737 13,193 8,454 5,204 4,497	56,849 41,773 33,542 33,788 22,371	158,727 146,136 151,996 207,369 145,815	56,849 41,773 33,542 33,788 22,371	MMMM
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000	399.957 118,160 49,096 54,077 20,242	299,965 88,620 36,822 40,558 15,182	17,023 6,091 3,041 3,762 1,932	76,183 21,019 7,280 9,389 3,052	661,094 258,343 125,076 223,683 120,932	76,183 21,019 7,280 9,383 3,052	11
\$100,000 under \$200,000 \$200,000 under \$500,000 \$1,000,000 or mare	2.879 749 143 43	2.159 562 107 32	427 146 37 8	307 58 7 4	18,761 3,971 1,596 2,009	307 58 7 4	
Deficit returns, total	1,736,048	1,301,479	642,061	7		- 6	
\$0 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$30,000 under \$20,000 \$50,000 under \$20,000 \$50,000 under \$20,000 \$200,000 dr more	1,129,472 243 471 119,998 132,988 47,452 37,395 14,822 10,450	846,588 182,601 89,999 99,741 35,582 28,024 11,110 7,834	458,852 75,180 38,237 39,268 13,209 10,325 4,198 2,812	noi ap	phcable	6	
Size of edjusted gross	······································	Total tax	credita		yment tax	Total tax	llability
income or deficit		Number of returna	Amount	Number of returns	Amount	Number of returns	Amount
		(56)	(57)	(58)	(59)	(60)	(61)
Grend total		4,368,646	655,560	1,767,021	483,632	1,455,683	41
Returns with adjusted gross income, total		4,368,642 34,500 874,925 523,649 741,785	65 5.558 579 15.938 20.523 69.490	1,721,108 130,062 259,275 281,859 264,094 188,659	468,490 9,734 27.553 43 182 55,708 50,543	1,391,555 103,726 210,538 228,182 168,654 106,441	2332
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$8,000 \$9,000 under \$10,000		948.280 505,088 207,382 143,861 83,756	134 495, 77,754, 38,746 32,464, 26,302	170 247 133,865 71 966 48,843 38,293	51,292 49 603 30,197 24 421 19 497	144,418 126,218 71,496 51,313 38,490	~~~~~
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$10,000 \$13,000 under \$14,000 \$14,000 under \$15,000		56,849 41,773 33,542 33,788 22,371	25 221 24,094 25,738 35,459 25,473	27,085 14,780 14,018 12,561 12,166	17 110 11,269 10,289 9,891 9,210	27,592 15,833 15,322 12,797 12,574	1
\$15.000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000 \$30,000 under \$50,000 \$30,000 under \$100,000		76,183 21,019 7,280 9,383 3,052	119.875 50,576 26,489 56,172 38,496	30,740 10,225 6,301 4 471 1 415	26,915 10,241 5,841 4 430 1 402	32,699 11,297 6,720 4,937 1,983	34 1
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		307 58 7 4	7 656 1 958 925 1 135	123 46 10 4	110 39 9 4	229 69 20 7	
Deficit returns, total	**	6	2	65,913	15,142	64,126	2:3
\$0 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$15,000 \$30,000 under \$20,000 \$50,000 under \$20,000 \$50,000 under \$20,000 \$200,000 or more		 6	2	34,878 10,950 6,535 7,305 3,725 1,384 704 432	6,577 2,313 1,791 2,032 1,059 656 408 306	32,057 8,906 8,389 8,172 3,136 1,987 927 554	

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NOTE Detail may not add to total because of rounding

able 1.8—Returns with and without Presidential Campaign Fund Checkoff: Response Boxes Checked by Marital Status and Size of Adjusted Gross Income

[All figures are estimates based on samples]

1		Ail returns			Nonjoint returns	
Size of adjusted gross income		With one or chec		Number of returns	Number of returns	Number of returns
	Total	Number of returns	Number of boxes checked	with no boxes checked	with one "Yes" box checked	with one "No" box checked
	(1)	(2)	(3)	(4)	(5)	(6)
'Total	82,2 29, 332	25,175,209	38,777,991	9,678,543	10,885,781	17,524,923
\$2,000) under \$4,000) under \$6,000) under \$8,000 1 under \$80,000 1 under \$12,000 0 under \$12,000	10,790,057 9,568,350 9,280,693 8,013,742 7,201,925 6,403,129	2,379,050 2,512,878 2,546,344 2,252,079 2,296,599 2,056,257	2,620,273 2,901,335 3,276,340 3,142,909 3,426,740 3,240,165	2,648,703 1,952,963 1,561,354 1,057,229 764,176 579,070	2,113,531 2,094,621 1,763,213 1,302,482 1,106,248 808,523	4,556,201 3,444,290 2,950,543 2,195,947 1,558,765 1,041,485
0 under \$14,000 10 under \$16,000 0 under \$16,000 0 under \$20,000 0 under \$20,000 0 under \$25,000 0 under \$20,000 0 under \$20,000	5,876,914 5,182,464 4,347,084 3,507,623 5,598,117 2,744,255	1,966,367 1,733,908 1,529,376 1,272,157 2,107,565 1,072,202	3,294,431 3,005,204 2,764,419 2,354,386 3,950,635 2,031,703	358,771 252,134 149,342 102,416 118,777 42,973	574,473 403,195 233,884 145,671 190,852 67,724	682,405 410,291 244,069 135,263 150,264 62,789
0 under \$50,000 0 under \$100,000 00 under \$200,000 00 under \$500,000 00 under \$1,000,000 00 under \$1,000,000 .000 or more .	2,747,618 781,406 152,349 29,193 3,289 1,124	1,117,283 272,763 50,083 9,049 917 332	2,133,892 520,718 95,468 17,081 1,699 593	58,520 24,826 5,390 1,536 259 104	56,859 17,859 3,634 818 127 67	65,678 21,129 4,329 1,246 156 73
uns, summary: r \$5,000 30 under \$10,000 300 under \$15,000 300 under \$20,000 300 or more	24,901,853 19,952,914 14,963,680 10,353,534 12,057,351	6,109,211 5,877,739 4,915,200 3,642,865 4,630,194	7,049,671 8,317,926 8,059,013 6,599,592 8,751,789	5,404,343 2,580,082 1,074,841 366,892 252,385	5,087,572 3,292,523 1,611,224 554,522 339,940	9,500,201 5,205,545 1,961,242 552,271 305,664

	Joint returns									
Size of adjusted gross income	Number of returns with no boxes checked	Number of returns with one "Yes" box checked	Number of returns with one "No" box checked	Number of returns with two "Yex" boxes checked	Number of returnx with two "No" boxes checked	Number of returns with one "Yes" and one "No" box checked				
	(7)	(8)	(8)	(10)	(11)	(12)				
Total	11,153,509	400,994	473,480	13,602,782	18,223,668	285,652				
\$2,000 under \$4,000 under \$3,000 under \$30,000 under \$10,000 10 under \$12,000	587,821 663,828 867,764 931,493 913,083 987,995	19,101 24,027 33,852 45,228 30,650 44,038	20,998 59,624 37,117 56,477 49,183 46,271	241,223 388,457 729,996 890,630 1,130,141 1,183,908	597,284 934,767 1,317,571 1,520,517 1,620,119 1,692,051	5,195 5,773 19,283 13,539 29,560 19,788				
1 under \$14,000 1 under \$16,000 3 under \$18,000 3 under \$20,000 3 under \$25,000 3 under \$30,000	984,609 990,650 864,674 694,212 1,159,020 592,389	34,600 30,613 33,820 19,015 35,557 25,614	46,801 25,829 27,588 16,011 43,397 25,194	1,328,064 1,271,296 1,235,043 1,082,229 1,843,070 959,501	1,837,761 1,769,652 1,532,035 1,287,564 2,019,094 948,708	29,230 28,604 26,629 25,242 38,086 19,363				
Junder \$50,000 Junder \$100,000 Sou mider \$200,000 Sou mider \$500,000 Sou mider \$500,000 Sou mider \$1,000,000 Sou mider \$1,000,000 Sou mider \$1,000,000	626,040 230,842 48,314 9,193 1,062 320	20,273 3,550 728 120 4 4	16,039 2,551 307 69 10 4	1,016,609 247,955 45,385 8,032 782 261	864,058 229,285 43,926 6,100 885 291	21,542 3,399 336 79 4				
ms, summary yr \$5,000 \$10 under \$10,000 \$100 under \$15,000 \$100 under \$20,000 \$100 under \$20,000 \$100 under \$20,000 \$100 under \$20,000	1,649,037 2,314,952 2,476,861 2,045,479 2,667,180	54,859 97,999 96,805 65,481 85,850	94,472 128,927 107,176 55,324 87,561	940,460 2,440,187 3,143,813 2,956,727 4,121,595	2,144,589 3,845,669 4,428,360 3,690,703 4,114,347	26,320 47,030 63,358 66,135 82,809				

N : Detail mey not edd to total beceuse of rounding

Table 1.9—Form 1040A Returns: Sources of Income and Income Tax After Credits by Marital Status

Selected Income and	All return	тіз	Joint return husbands and		Separate return husbands and		
Selected Income and tax items	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	
imber of returns justed gross income lanes and wages (gross) wdends in adjusted gross income erest received	27,701,606 27,701,606 27,629,922 516,212 6,496,893	158,349,684 157,446,718, 74,807 825,779	7,116,238 7,116,238 7,099,537 162,250 1,839,423	68,395,267 68,081,209 23,254 289,342	893,066 893,066 893,066 (') 83,768	2	
er income al deductions able income me tax before credits dif lor contributions to candidates for public office	(*) 27,701,606 18,364,344 18,364,344 482,823	(*) 47,464,656 85,155,294 15,535,876 9,276	(*) 7,116,238 5,823,056 5,823,056 160,080	(*) 14,531,953 37,838,412 6,776,750 4,766	(*) 893,066 607,639 607,639 (*)		
sonal exemptions credit ned income credit used to offset income tax before credits med an after credits ned income credit, refundable portion	18,364,344 1,266,450 16,579,515 2,176,713	1,013,837 129,077 14,383,686 486,694	5,823,056 636,247 5,201,939 1,238,766	560,170 49,674 6,162,140 281,018	607,639 544,471		
x withheld x due at time of filing tal overpayment	27,104,122 1,439,811 25,892,197	20,346,047 231,244 6,712,892	6,925,683 775,291 6,257,194	8,221,691 146,630 2,502,756	873,112 151,596 722,594		
Selected income and	Returns heads of hou		Ratums of surviving spo		Returns of single persons		
tax items	Number of returns	Amount	Number of returns	Amount	Number of returns	Amoun	
	(7)	(6)	(9)	(10)	(11)	(12)	
lumber of returns djusted gross income alaries and wages (gross) widends in adjusted gross income titerst incoment	2.051,800 2.051,800 2.049,202 22,633 267,174	12,695.327 12,655,252 2,368 37,678	34,736 34,736 34,736 (*) (*)	130,471 129,020 (*) (*)	17,605,766 17,605,766 17,553,381 232,938 4,300,381		
ther income	(*) 2,051,800 1,559,379	(*) 3,377,171 6,278,502	(*) 34,736 (*) (*)	(*) 66,267 (*) (*)	(*) 17,605,766 10,362,678 10,362,678 262,438		
stal deductions axable income come tax before credits redit for contributions to candidates for public office	1,559,379 49,578	1,102,396 603	-	-			
xable income come tax before credits	1,559,379		(*) (*) (*) 24,644	(*) (*) (*) (*) 4,377	10,362,678 115,447 9,597,724 233,279		

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals NOTE. Detail may not add to total because of rounding.

Table 1.10-Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income

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

1		I	Salaria	a and		Do	meetic and foreign	dividende receive	ed .	
Size of adjusted gross income	Number of returne	Adjusted gross	weges (Divid before e	enda exclusion	Dividend 4	exclusion	Dividande i gross i	
		locome	Number of raturns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(8)	(7)	(8)	(9)	(10)
turna, total	27,701,606	158,349,884	27,629,922	157,446,718	861,688	123,112	655,319	48,303	516,212	74,807
adjusted gross income inder \$1.000 00 under \$2.000 00 under \$4.000 00 under \$4.000	3,399,485 3,634,783 3,097,412 2,339,881	1,938,773 5,404,080 7,668,909 8,149,288	3,356,952 3,624,382 3,088,937 2,331,137	1,891,654 5,310,557 7,557,272 8,062,802	69,518 98,477 74,119 49,106	8,963 9,264 14,911 7,145	51,727 80,649 52,926 39,813	3,190 5,276 3,858 2,669	44,428 55,884 53,081 25,727	5,774 3,989 11,053 4,476
00 under \$5,000	2,173,486 2,281,789 1,841,598 1,589,217 1,395,356	9,805,429 12,464,879 11,946,044 11,893,072 11,855,606	2,173,486 2,281,789 1,841,598 1,567,818 1,395,356	9,748,653 12,416,450 11,911,097 11,845,042 11,804,671	42,045 44,105 54,043 41,605 43,120	11,930 4,069 8,501 5,245 6,539	29,471 33,804 33,219 33,902 33,902 33,490	2,359 1,962 2,433 2,918 2,571	30,344 18,497 34,494 26,164 31,766	9,572 2,127 6,068 2,326 3,967
00 under \$10,000	1,109,362 975,333 800,336 694,717 593,427	10,532,290 10,230,073 9,196,347 8,678,880 8,002,107	1,109,362 975,333 800,336 694,717 593,427	10,491,657 10,185,481 9,163,449 8,645,845 7,973,302	42,648 44,006 37,366 40,501 26,192	5,484 4,449 3,655 6,048 2,588	26,469 31,950 27,651 33,374 17,740	1,907 2,068 2,157 2,990 1,177	27,331 28,161 24,193 24,469 16,879	3,576 2,380 1,498 3,057 1,410
000 under \$15.000	476,225 1,020,690 231,459 39,476 7,574	6,900,779 17,352,837 5,034,773 1,049,530 245,990	476,225 1,020,690 231,327 39,476 7,574	6,873,530 17,277,160 5,007,714 1,043,772 236,610	27,700 93,857 25,484 7,796	2,970 10,207 8,915 2,209	24,377 76,714 21,030 7,013	2,010 5,842 2,148 768	11,346 44,381 14,241 4,826	960 4,365 6,767 1,440
e returns, total	16,579,515	136,607,908	16,57 5,9 35	135,994,960	606,757	83,160	461,353	35,348	363,025	47,606
Valjusted gross income nder \$1,000 0 under \$2,000 0 under \$2,000 0 under \$4,000	 931,589 1,737,862	 2,558,867 6,060,875	 931,589 1,735,813	 2,540,186 6,008,565		 6,743		 2,931		 3,812
0 under \$5.000 0 under \$5.000 0 under \$7.000 10 under \$6.000 0 under \$8.000 0 under \$8.000	1,658,473 1,784,436 1,650,855 1,529,791 1,352,006	7,492,417 9,758,663 10,724,159 11,447,010 11,491,048	1,658,473 1,784,496 1,650,855 1,528,392 1,352,006	7,455,021 9,711,039 10,689,555 11,399,804 11,440,667	34,498 38,451 49,945 41,605 43,120	6,225 4,024 8,479 5,245 6,539	26,022 29,706 29,121 33,902 33,490	1,631 1,698 2,411 2,916 2,571	41,138 34,494 26,164 31,766	6,519 6,068 2,326 3,967
0 under \$10,000 00 under \$11,000 00 under \$12,000 100 under \$12,000 00 under \$14,000 00 under \$14,000	1,101,862 972,500 799,239 692,790 592,628	10,459,509 10,200,769 9,184,163 8,655,259 7,991,260	1,101,862 972,500 799,239 692,790 592,628	10,419,216 10,156,177 9,151,265 8,622,224 7,962,455	41,249 44,006 37,366 40,501 26,192	4,864 4,449 3,655 6,048 2,588	25,070 31,950 27,651 33,374 17,740	1,628 2,068 2,157 2,990 1,177	25,932 28,161 24,193 24,469 16,879	3,237 2,380 1,498 3,057 1,410
000 under \$15,000	476,225 1,020,690 231,459 39,476 7,574	6,900,779 17,352,837 5,034,773 1,049,530 245,990	476,225 1,020,690 231,327 39,476 7,574	6,873,530 17,277,160 5,007,714 1,043,772 236,610	27,700 93,857 25,484 7,796	2,970 10,207 8,915 2,209	24,377 76,714 21,030 7,013	2,010 5,842 2,148 768	11,346 44,381 14,241 4,826	960 4,365 6,767 1,440
iontaxable returna	11,122,091	21,741,775	11,0\$3,987	21,451,755	254,931	39,954	193,966	12,955	153,187	26,999
ıms, summary: ir \$5,000 10 under \$10,000 100 under \$15,000 200 or more	14,645,047 6,217,322 3,540,038 1,299,199	32,966,478 58,691,890 43,008,186 23,683,130	14,574,894 8,215,923 3,540,038 1,299,067	32,570,937 58,468,918 42,841,607 23,565,256	333,265 225,521 175,765 127,137	52,214 29,858 ; 19,709 21,330	254,586 160,884 135,092 104,757	17,350 11,792 10,403 8,758	209,464 138,252 105,048 63,448	34,864 18,065 9,306 12,572

F notes at end of table.

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

	interest r	eceived	Total ded	iuctions	Total sxe	mptions	Taxable	Income	Income t
Size of edjusted pross income	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number of returna	Amount	before- credits
· · · · · · · · · · · · · · · · · · ·	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(16)	(19)
All returns, total	6,496,893	825,779	27,701,606	47,464,658	50,703,186	38,027,392	16,364,344	85,155,294	15,53 1
No adjusted pross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$4,000	508,851 713,529 641,702 532,332	41.345 89,534 100,584 82,010	3,399,485 3,634 783 3,097 412 2,339 881	5,414 289 5,775,554 4,974 482 3 781,313	4,052 015 4,713,286 4,337,476 3,711,095	3,039,011 3,534,965 3,2\$3,107 2,783,321	 		7 25 6
\$4.000 under \$5.000 \$5.000 under \$7.000 \$5.000 under \$7.000 \$7.000 under \$3.000 \$5.000 under \$3.000	398,787 442,486 387,305 392,724 345,937	47,205 46,171 28,878 45,078 46,967	2,173,486 2,281,789 1,841,598 1,589,217 1,395,356	3 530,466 3 746,355 3,048,212 2,665,047 2,378,087	3,824,299 4,267,343 3,563,023 3,318,118 3,158,941	2,868,224 3,200,507 2,672,267 2,488,589 2,369,206	1,967,420 2,176,596 1,798,439 1,571,676 1,389,209	3,600,544 5,527,104 6,260,641 6,762,176 7,118,712	56 8 92 7 1.05 0 1.16 5 1.25 7
\$9,000 under \$10,000 \$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000	281,032 296 638 269,668 226,849 217,300	36,522 42,212 30,612 29,978 27,395	1,109, 36 2 975,333 800,336 694,717 593,427	1,903,882 1,729,781 1,488,099 1,377,964 1,271,843	2,531,008 2,378,450 2,074,095 1,846,182 1,629,386	1,898,256 1,783,838 1,555,571 1,384,637 1,222,040	1,109,362 975,195 800,336 694,717 593,427	6.730.152 6.716.520 6.152.677 5.916.279 5.508.224	1,21 1,25 1,15 1,11 1,04 7
\$14,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$25,000 under \$30,000	189 446 491.525 129.243 26.195 5,344	25,987 71,312 20,292 4,650 9,048	476,225 1,020,690 231,459 39,476 7,574	1,096,7\$6 2,567,358 594,540 101,172 19,455	1,383,880 3,057,869 726,292 107,974 22,454	1,037,910 2,293,402 544,719 80,981 16,841	476.225 1,020 690 231,459 39,476 7,574	4.766,113 12,492,078 3,895,514 867,378 209,694	90 2.45 10 20 10 20 10
Taxeble returns, total	4,645,404	562,861	16,\$79,515	29,345,777	30,651,627	23,138,873	16,579,515	84,123,262	15,38
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000] 176,389 459,857		 931,589 1,737,862			 702.177 1,350.539	931,589 1,737,862	- 427,233 1,971,045	£ 8 25 0
\$4 000 under \$5.000 \$5.000 under \$6.000 \$5.000 under \$7.000 \$7.000 under \$8.000 \$3.000 under \$8.000	352,198 414,292 378,011 387,529 343,888	33,002 45,470 28,535 44,254 46,414	1,658,473 1,784 496 1,650,855 1,529,791 1,352 006	2,645,156 2,858,770 2,698,821 2,553,711 2,296,952	1,956,669 2,267,551 2,561,989 2,894,562 2,812,206	1,467,502 1,700,663 1,921,492 2,170,922 2,109,155	1,650,855	3.379.760 5.199.229 6.103.846 6.722.377 7,084.942	50 8 8 1,00 4 5,16 5,25 0
\$9,000 under \$10,000 \$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$14,000	281,032 296,638 269,668 226,849 217,300	36,522 42,212 30,612 29,978 27,395	1,101,862 972,500 799,239 692,790 592,628	1,889,632 1,724,398 1,486,015 1,374,185 1,270,108	2,466,003 2,350,941 2,062,827 1,823,857 1,619,798	1,849,502 1,763,206 1,547,120 1,387,893 1,214,849	799,239 692,790	6.720,37\$ 6,713,165 6,151,028 5,913,181 5,506,304	1.21 7 1.25 1 1.12 1 1.11 1 1.04 4
\$14,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$25,000 under \$30,000	189,446 491,525 129,243 26,195 5,344	25,987 71,312 20,292 4,650 9,048	476,225 1,020,690 231,459 39,476 7,574	1,096,756 2,567,358 594,540 101,172 19,455	1,383,880 3,057,869 726,292 107,974 22,454	1,037,910 2,293,402 544,719 80,981 16,841	476,225 1,020,690 231,459 39,476 7,574	4,766,113 12,492,078 3,895,514 867,378 209,694	90 2,45 82 20 5
Total nontaxable returns	1,851,489	262,918	11,122,091	18,118,881	19,851,359	14,888.519	1,764.829	1,032,031	14 8
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	2,795,201 1,849 484 1,199 901 652,307	360,678 203,617 156,183 105,302	14,645,047 8,217,322 3,540,038 1,299,199	23,476,104 13,741,584 6,964,444 3,282,525	20,638,171 16,838,433 9,311,993 3,914,589	15.478 628 12.628,825 6.983.995 2.935.942	8,045,282 3,\$39,900	6,132,032 32,498,785 29,059,813 17,464,664	93 5,62 5,44 3,54 9

Footnotes at end of table

Table 1.10-Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income-Continued

	···· ·		tes based on sam				·····			
Size of adjusted gross income		Credit for contributions to candidates for public office		Parsonal exemption credit		Earned income credit used to offset income tax before credits		efter credits	Total tax	liability
•	Number of rsturns	Amount	Number of returns	Amount	Number of returns	Amount	Number of raturns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
eturns, total	482,823	9,276	16,364,344	1,013,837	1,266,450	129,077	16,579,515	14,383,566	16,579,515	14,383,68
e eljustod gross income under \$1.000 .000 under \$2.000 .000 under \$3.000 .000 under \$4.000			 		[30,744		 931,589 1,737,862			
000 under \$5.000 .000 under \$6.000 .000 under \$7.000 .000 under \$3.000	44,227 40,932 42,928 21,579 25,919	571 601 587 406 447	1,967,420 2,176,596 1,798,439 1,571,676 1,389,209	75,101 98,734 91,877 91,268 88,227	140,137 325,900 371,960 397,709	14,321 46,131 48,047 19,590	1,658,473 1,784,496 1,650,855 1,529,791 1,352,006	472,844 774,792 914,249 1,055,681 1,170,413	1,658,473 1,784,496 1,650,855 1,529,791 1,352,006	472,844 774,792 914,245 1,055,56 1,170,412
(800 under \$10,000 0,000 under \$11,000 1,000 under \$12,000 2,000 under \$13,000 3,000 under \$14,000 	40,285 26,097 28,243 27,427 23,769	810 609 643 585 645	1,109,362 975,195 800,336 694,717 593,427	74,774 70,674 61,659 55,026 48,657	not	applicable	1,101,862 972,500 799,239 692,790 592,628	1,144,367 1,166,327 1,077,591 1,058,407 992,315	1,101,862 972,500 799,239 692,790 592,628	1,144,365 1,166,325 1,077,59 1,058,407 992,315
4,000 under \$15,000 5,000 under \$20,000 0,000 under \$25,000 5,000 under \$25,000 0,000 or more	21,539 58,589] 17,446	699 1,622 440	476,225 1,020,690 231,459 39,476 7,574	41,269 91,629 21,762 3,239 654			476,225 1,020,690 231,459 39,476 7,574	866,516 2,365,696 802,481 199,304 53,520	476,225 1,020,690 231,459 39,476 7,574	866,51 2,365,69 802,48 199,30 53,52
ible returns, totsl	463,906	9,109	16,579,515	917,704	739,926	76,857	16,579,515	14,383,686	16,579,515	14,383,68
eligitad pross income			_] 931,589 1,737,862	 28,025 53,467	- - -		 931,589 1,737,862	 32,141 237,042		- 32,14 237,04;
000 under 55.000 000 under 57.000 000 under 57.000 000 under 59.000 000 under 59.000 000 under 59.000	38,729 38,056 38,830 21,579 25,919	564 484 581 406 447	1,658,473 1,784,496 1,650,855 1,529,791 1,352,006	57,589 56,702 75,977 86,004 83,440	70,613 263,035 386,278	16,155 41,496 19,206	1,658,473 1,784,496 1,650,855 1,529,791 1,352,006	472,844 774,792 914,249 1,055,581 1,170,413	1,658,473 1,784,496 1,650,855 1,529,791 1,352,006	472,844 774,79; 914,245 1,055,68 1,170,415
000 under \$10,000 0000 under \$11,000 1,000 under \$12,000 2,000 under \$13,000 ,000 under \$13,000	40,285 25,799 28,243 27,427 23,769	810 599 643 585 645	1,101,862 972,500 799,239 692,790 592,628	73,380 70,201 61,422 54,570 48,374	not	аррисаріе	1,101,862 972,500 799,239 692,790 592,628	1,144,367 1,166,327 1,077,591 1,058,407 992,315	1,101,862 972,500 799,239 692,790 592,628	1,144,36 1,166,32 1,077,59 1,058,40 992,31
4,000 under \$15,000 5,000 under \$20,000 5,000 under \$25,000 5,000 under \$30,000 5,000 under \$30,000	21,539 58,589 17,446	699 1,622 440	476,225 1,020,690 231,459 39,476 7,574	41,269 91,629 21,762 3,239 654			476,225 1,020,690 231,459 39,476 7,570	866,516 2,365,696 802,481 199,304 53,520	476,225 1,020,690 231,459 39,476 7,574	866,510 2,365,690 802,481 199,304 53,520
nontaxable returns	16,917	169	1,764,829	96,132	526,524	52,220	-	-	-	-
eturns, summary oder \$5,000 0,000 under \$10,000 0,000 under \$15,000 5,000 or more	108,070 171,643 127,075 76,035	1,183 2,850 3,180 2,062	5,479,963 8,045,282 3,539,900 1,299,199	174,387 444,881 277,286 117,284	170,881 1,095,569	15,310 113,767 applicable	4,327,924 7,419,010 3,533,382 1,299,199	742,027 5,059,502 5,161,156 3,421,001	4,327,924 7,419,010 3,533,382 1,299,199	742,027 5,059,502 5,161,156 3,421,001

ofnotes et end of table

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

	Total taxpa	yments1	Income tax	withheid	Earned Inco refundable		Tax du time of	le at filing	Overpaymer	nt refund
Size of adjusted gross income	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)
All returns, total	27,115,\$77	20,379,640	27, 104, 122	20,346,047	2,176,713	486,894	1,439,811	231,244	25,881,646	8,71
No adjusted gross income \$1 under \$1,000	3 230,662	132,456	3,230,662	132.217	147,545	8,441	_	=	3.243.525	14
\$1,000 under \$2,000	3,514,737	430,488	3,514,737	429,593	256,478	39,169	29,648	803	3,537,466	14 46 71
\$2,000 under \$3,000	2,991,147	663,612	2,989,098	662,383	333,037	82.239			L 3,004,294	71
\$3,000 under \$4,000	2,267,899	787,487	2,267,899	786,143	331.043	114,929	54,361	3,492	2.253,209	66
\$4,000 under \$5,000	2,119,162	1,019,091	2,119,162	1,019,091	414,927	129,799 67,682	86,090 85,755	6,678 11,453	2,071,497 2,163,985	68 73
\$5,000 under \$6,000 \$6,000 under \$7,000	2 243,352 1,834,154	1,410,735 1,454,601	2,239,254 1,833,87\$	1,408,513	458,306 181,450	22,296	81,293	9,930	1,758,256	57
\$7,000 under \$8,000	1,585,702	1,524,894	1,585,702	1,524,726	\$3,929	2,139	94,502	8,565	1,494,715	47
\$8,000 under \$9,000	1,391,258	1,594 098	1,391,256	1,591,243	7		76,973	10,401	1,312,728	43
59,000 under 510,000	1,105,914	1 446,643	1,101,816	1,442,801			96,703	13,014	1,010,610	31
\$10,000 under \$11,000 \$11,000 under \$12,000	971,510 799,537	1,424,205	971,510 798,738	1,422,379			107,691 93,014	17,179 14,086	867,642 706,523	27
\$12,000 under \$13,000	691,692	1,246,969	691,692	1,246,969			117,202	21,565	577,515	21
\$13,000 under \$14,000	593,427	1,172,638	593,427	1,171,968	not	applicable	94,611	14,800	498,616	19
\$14,000 under \$15,000	476,225	1,026,428	476,225	1,026,036			70,205	11,121	405,222	17
\$15,000 under \$20,000	1,020,690	2,656,158	1,020,690	2,651,453			231.828	41,831	787,720	33
\$20,000 under \$25,000 \$25,000 under \$30,000	231,459 39,476	836,430 197,072	231,327 39,476	831,587 196,243			90,682 23,193	29,532 10,319	140,126	e
\$30,000 or more	7,574	50,487	7,574	47,402	_		L 5,860	4,476	17,997	
Taxable returns, total	16,479,490	18,804,802	16,469,084	18,774,555			1,439,011	231,245	15,122,677	4,65
No adjusted gross income \$1 under \$1,000	-	-	-	-	٦		г –	-	-	
\$1,000 under \$2,000			-		r I		7			-
\$2,000 under \$3,000	907,136	248,202	907,136	247,481	L		29,648		901,941	21
\$3,000 under \$4,000	1,719,487	653,819	1,719,487	653,175			54,361	3,492	1,683,222	42
\$4,000 under \$5,000	1,633,919	869,815	1,633,919	669,815		1	86.090	8.678	1,568,778	40
\$5,000 under \$6,000 \$6,000 under \$7,000	1,768,754	1,224,166 1,360,422	1,764,656 1,647,778	1,221,944 1,380,255			85,755 81,293	11,453 9,930	1,696,692 1,567,513	46 47
\$7,000 under \$8,000	1,527,832	1,497,968	1,527,832	1,497,800			94,502	8,565	1,435,289	45
\$8,000 under \$9,000	1,349,957	1,575,008	1,349,957	1,572,154			76.973	10,401	1,271,427	41
\$9,000 under \$10,000	1,098,414	1,444,522	1,094,316	1,440,661	not	applicable	96,703	13,014	1,003,110	31
\$10,000 under \$11,000 511,000 under 512,000	968,677 798,440	1,422,967	968,677 797,641	1,421,141 1,300,276			107,691 93,014	17,179 14,086	864,809 705,426	27 23
512,000 under \$12,000	689.765	1.246.253	669,765	1.246,253			117,202	21,565	575,588	20
\$13,000 under \$14,000	592.628	1,171,529	592,528	1,170,859			94,811	14,800	497,817	19
\$14,000 under \$15,000	476,225	1,026,428	478,225	1,026,036			70,205	11,121	405,222	17
\$15,000 under \$20,000	1,020,690	2,658,158	1,020,690	2,651,453			231.828 90.682	41,831 29,532	787,720	33
\$20,000 under \$25,000 \$25,000 under \$30,000	231,459 39,476	836.430 197.072	231.327 39.476	831,587 196,243			23,193	10,319		
\$30,000 or more	7,574	50,487	7,574	47,402	1		5,860	4,475	17,997	
Total nontaxeble returns	10,637,087	1,573,937	10,635,038	1,571,494	2,176,713	486,694	-	-	10,758,969	2,06
All returns, summary							170	40.070		0.00
Under \$5,000 \$5,000 under \$10,000	14,123,607 8,160,380	3.033.134 7.430.971	14,121,558 8,151,905	3,029,426 7,421,717	1,483,028 693,685	374,577	170,099 435,226	12,973 53,363	14,109,991 7,770,294	2,671
\$10,000 under \$15,000	3,532,391	6,172,367	3,531,592	6,166,220			482,923	78,751	3,05\$,518	2,53
\$15,000 or more	1,299,199	3,742,148	1,299,067	3,728,684	100	applicable	351,563	86,158	945,843	401

Includes income tax withheld, excess social security taxes withheld, and 1975 estimated tax payments

NOTE. Detail may not add to total because of rounding

able 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts

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

-		Amount of	Tax prefer	ances'	Investment per Income		Adjusted	Total
Tax status end size of income under alternative concepts	Number of returns	lesa loss	Number of returns	Amount	Number of returns	Amount	gross Income less deficit	deductions per income concept
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(6)
Part 1—All Returns								
Size of adjusted gross income								
Totel	82,229,332	947,784,871	15,056,213	17,557,701	13,233,270	5,207,768	947,784,671	223,181,7
\$200,000	82 195,726	935,102,374	15,024,473	14,911,732	13,210,246	4,672,893	935,102,374	220,277,0
00 under \$500,000 00 under \$1,000,000 ,000 or more	29,193 3,289 1,124	6,149,944 2,187,947 2,344,606	27,485 3,160 1,095	1,242,538 538,842 864,989	19,915 2,294 815	305,131 110,271 119,473	6,149,944 2,187,947 2,344,606	1,699.0 551,9 653,1
Size of expanded income*	1,123	2,044,000	1,045	100,000	615	119,475	2,344,000	653,1
Total	82,229,332	959,872,495	15.056,213	17,557,700	13,438,646	5,470,076	947,784,871	217,711,3
\$200,000	82,188,409 34,565	943,006,052	15,017,127	13.840,402	13,411,369	5,004,196	934,171,846	215,198,
0 under \$1,000,000 000 or more	4,533	9,776,818 3,036,263 4,049,362	32,885 4,405 1,796	1,573,005 784,423 1,359,870	22,907 3,059 1,311	278,464 92,744 94,672	6,482,278 2,346,583 2,784,164	1,439, 461, 611,
Size of adjusted gross income plus tax preferences	1,020	4,040,002	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,003,070	1,011	34,072	2,704,104	0112
otal	82,229,332	965,342,572	15,056,213	17,557,700	13,438,646	5,470,076	947,784,871	223,181,2
\$200,000 0 under \$500,000	62,185,919	947,412,455	15,014,666	13,751,248	13,408,679	4,826,493	933,661,207	219,914,6
0 under \$1,000,000 . 000 or more	36,581 4,892 1,940	10,356,819 3,277,411 4,295,887	34,873 4,763 1,911	1,603,866 806,998 1,395,588	24,923 3,418 1,426	351,167 132,970 159,426	8,752,953 2,470,413 2,900,298	1,842,9 624,0 800,0
Size of adjusted gross income less investment interest								
Fotal \$200,000	82,229,332	942,577,103	15,056,213	17,557,701	13,233,270	5,207,768	947,784,670	217,974,0
220,000 0 under \$500,000 0 under \$1,000,000 000 or more	82,197,967 27,332 2,989 1,044	930,794,668 7,621,311 1,991,895	15,026,685 25,652 2,661	15,052,829 1,159,064 516,350	13,212,487 18,054 1,994	4,869,227 217,984 59,850	935,663,894 7,839,295 2,051,745	215,728,0 1,331,1 410,5
Pert II—Taxabie Returns	1,044	2,169,229	1.015	827,458	735	60,707	2,229,936	502.4
Size of adjusted gross income								
otai	61,490,737	896,314,539	12.977,663	15,658,557	12,680,794	4,682,779	898,314,539	194,361,8
200,000	61,457,391	885,749,143	12,946,167	13,019,771	12.658,008	4,204,978	885,749,143	181,604,
0 under \$500,000 0 under \$1,000,000 00 or more	28,989 3,245 1,112	8,091,408 2,158,873 2,315,115	27,297 3,116 1,083	1,238,268 537,025 663,475	19,728 2,254 804	260,979 99,031 97,791	8,091,408 2,158,873 2,315,115	1,604,1
Size of expanded income ³		2,010,110	1,000	000,475		51,751	2,315,115	624,5
otat	61,490,737	909,059,208	12,977,663	15,658,557	12,882,693	4,913,889	698,314,539	179,467,9
200,000	61,450,024	892,274,479	12,938,772	11,977,134	12,855,553	4,464,825	884,762,170	177,013,
0 under \$500,000 0 under \$1,000,000 300 or more	34,394 4,502 1,617	9,728,275 3,018,332 4,038,122	32,729 4,374 1,788	1,553,425 778,960 1,349,016	22,796 3,036 1,308	268,254 86,952 93,858	8,443,103 2,326,304 2,782,962	1,403,5 442,8 608,1
Size of adjusted gross income plus tax preferences				1,040,070	1,000	30,000	2.102,302	000,1
otal	61,490,737	913,973,096	12,977,663	15,658,556	12,882,693	4,913,888	698.314,539	184,381,8
\$200,000 0 under \$500,000 0 under \$1,000,000	61,447,687 36,289	896,200,727 10,272,101	12,936,463	11,892,870	12,853,216 24,691	4,333,035	884,307,857	181,254,3
0 under \$1,000,000 000 or more	4,836 1,923	3,241,332 4,258,936	34,597 4,709 1,694	1,560,537 800,523 1,384,626	3,372	323.267 120.816 136,770	8,691,564 2,440,809 2,874,309	1,768,6 \$89,0 769,8
Size of adjusted gross income less investment interest				1,00 1,020		100,110	2,014,003	703,0
otal	61,490,737	893,631,760	12,977,663	15,658,557	12,680,794	4,682,779	898,314,540	179,699,0
200,000 0 under \$500,000	61,459,498 27,233	681,896,793	12,948,246	13,158,035	12,660,115	4,358,091	866,254,884	177,503,3
0 under \$1,000,000 00 or more	27,233 2,965 1,041	7,592,863 1,976,799 2,165,305	25,568 2,837 1,012	1,156,851 517,238 825,433	2,707	210,243	7,803,106 2,030,675 2,225,875	1,302,8 392,2 500,5
Pert III-Nontaxsbie Returns		2,.00,000		020,400	-		2,220,010	000,0
Size of adjusted gross income								
otal	20,738,595	49,470,332	2,078,550	1,899,144	552,476	524,988	49,470,332	38,799,9
200,000 0 under \$500,000	20,738,335 204	49,353,232 58,536	2.076.306	1,891,961 4,252	552,238 187	467,915 24,152	49,353,232 58,536	38,672,8 65,0
0 under \$1,000,000 00 or more	44 12	29.074 29.490	44 12	1,818	40 11	11,240 21,681	29,074 29,490	33,8 28,1
Size of expanded income*								
otal	20,738,595	50,813,288	2,078,550	1,899,144	555,953	556,187	49,470,332	38,243,7
200,000) under \$500,000) under \$1,000,000	20,738,385 171	50,733,573 48,544	2,078,355	1,863,268 19,579	555,816 111	539,371 10,210	49,409,676 39,175	38,185,4 36,2
) under \$1,000,000 00 or more	31 8	19,931 11,240	31 8	5,444 10,853	23 3	5,792 814	20,279	16,3 3,6
Size of edjusted gross income plus tax preferences								-10
otal	20,738,595	51,369,475	2,078,550	1,899,144	555,953	556,187	49,470,331	38,799,9
200,000 under \$500,000	20,738,232 292	51,211,727 84,718	2,078,203 276	1,858,378 23,329	555,663 232	493,458 27,920	49,353,350 61,388	38,660,3 74,3
under 550,000,000 00 or more	54 17	36,079 36,951	54 17	6,475 10,962	46 12	12,153	29,604 25,989	74,3 35,0 30,2
Size of edjusted gross income less investment interest								
otal	20,738,595	48,945,344	2,078,550	1,699,143	552.476	524,988	49,470,332	38,274,9
200,000 0 under \$500,000	20,738,469	48,897,875 28,449	2,076,439 84	1,894,794 2,213	552.372 82	511,135	49,409,011 36,189	36,225,4 28,9
0 under \$1,000,000	24	15,096	24 3	1,112	22	6,112	21,071 4,061	28,94 16,6 1,9

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Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size o Income Under Alternative Concepts—Continued

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

				eductions as reported			
Tax status and size of income under elternative concepts	Total	Inter Number of		Tex-	+	Contribu	
		number of returns	Amount	Number of rsturns	Amount	Number of returns	Amour
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Part I—All Returns							
Size of adjusted gross income							
Total	223,181 779	23,385 461	38,885,282	25,929,082	44,141,288	24,642,672	15 3
Under \$200,000	220,277,604	23,359,576	38,203,136	25,896,081	43 251,089	24,610,404	14
\$200,000 under \$500,000 \$500,000 under \$1,000,000	1,699,009 551,990	22,501 2,512	409,597 134,566	28,639 3,250	593,143 157,112	27,984 3,187	
\$1,000,000 or more	653,176	872	137,983	1,112	139,944	1,097	
Size of expanded income*							
Total	223,181,778	23,385,461	38,885,283	25,929,082	44.141,289	24,642,672	15 2
Under \$200,000 \$200,000 under \$500,000	220,202,985 1,718,239	23,354,563 26,121	38,288,834 377,376	25.889.409 33.484	43,173,445 624,375	24,603,967 32,636	14
\$500,000 under \$1,000,000 \$1,000,000 or more	554.022 706.532	3,375 1,402	113,464 105,609	4,395 1,794	168,396 175,073	4,305 1,764	
Size of adjusted gross income plus tax preferences							
Total	223,181,779	23 385,461	38,885,282	25,929,082	44 141,289	24,642,672	15
Under \$200,000 \$200,000 under \$500,000	219,914,655 1,842,980	23,352,073 28,137	38.089,504 462,250	25,886,926 35,493	43,139,923	24,601,583 34,560	14
\$50,000 under \$1,000,000 \$1,000,000 pr more	624.076 800,068	3,734	157,233	4,756	642,727 177,618 181,021	4,653 1,876	
Size of adjusted gross income less investment interest				.,	101,021		
Total	223,181,778	23,385,461	38,885,282	25,929,082	44.141,288	24,642,672	15
Under \$200,000	220,598,084	23,361,817	38,423,408	25,898,318	43,288,046	24,612,599	14
\$200,000 under \$500,000 \$500,000 under \$1,000,000	1,549,727 470,789	20,640 2,212	310.215 79,348	26,781 2,951	572,303 147,410	26,161 2,893	-
\$1,000,000 or more	563,178	792	72,311	1,032	133,529	1,019	1
Pert II-Taxable Returns Size of adjusted gross income							
Size of adjusted gross income	104 201 020	22 1 76 0.06	26 070 114	24 424 024	10 500 016	00 000 488	
Under \$200,000	184,381,832	22,175,086	36 273,114	24,434,031 24,401,283	42,528,316 41,648,132	23,323,488 23,291,462	14
\$200,000 under \$500,000 \$200,000 under \$1,000,000	1 634,003 518,140	22,309	35,671,383 371,370 116,280	24,401,283 26,441 3,206	41,046,132 586,949 154,225	23,291,462 27,794 3,146	13,
\$1,000,000 or more	624,981	861	114.081	1 101	139,010	1,066	
Size of expanded income?							
Total	184,381,831	22,175,086	36,273,115	24,434,031	42,528,315	23,323,488	14, 1
Under \$200,000 \$200,000 under \$500,000	181,478,194 1 671,775	22,144,333 26,005	35,707,969 357,977	24,394,518 33,355	41,568,690 618,995	23,284,934 32,515	13,
\$500,000 under \$1,000,000 \$1,000,000 or more	529.836 702.026	3,350 1,398	102,432 104,737	4,368 1,790	166,062 174,568	4,279 1,760	1
Size of adjusted gross income plus tax preferences							
Total	184,381,832	22,175,086	36,273,115	24,434,031	42,528,316	23,323,488	14.
Under \$200,000 \$200,000 under \$500,000	181,254,346		35,562,540	24,392,188	41.538,254	23.282.698	13.
\$50,000 under \$1,000,000 \$1,000,000 or mare	1,768,614 589,070 769,802	27,900 3,686 1,504	421,387 138,005 151,183	35,243 4 706 1,894	635,445 174,551 190,066	34,319 4,608 1,863	
Size of adjusted gross income less investment interest	/05,002	1,504	151,103	1,034	100,000	1,003	1
Total	184,381,631	22,175,086	36,273,115	24,434.031	42,528,316	23,323,488	14, 1
Under \$200,000	181,861,468	22,151,554	35,839,871	24,403,366	41.681.836	23,293,529	13,
\$200,000 under \$500,000 \$500,000 under \$1,000,000	1,513,078 446,161	20,553	292,993 140,251	26,688 3,957	567,808 278,672	26,073 3,686	
\$1,000,000 or more	561,124	2.979	140,251	3.957	2/8,0/2	988,L	
Part III-Nontaxable Returns							
Size of adjusted gross income Total	20.300.0.0						
Total Under \$200.000	38,799,948 38,672,897	1,210,375	2,612,169	1,495,051	1 612,973	1,319,164	
\$200,000 under \$500,000 \$200,000 under \$1,000,000	38,672,897 65,006 33,850	1.210.129 192 43	2,531,753 38,227 18,286	1 494,798 198 44	1 602,958 6,194 2,887	1,318,942 190 41	
\$1,000,000 or more	28,195	43	23,903	11	934	11	
Size of expanded income*					1		
Total	38,799,946	1,210,375	2,612,168	1,495,051	1,612,973	1,319,184	10
Under \$200,000 \$200,000 under \$500,000	36,724,791 46,463	1,210,230	2,580,865 19,399	1,494,891 129	1,604,755 5,360	1,319,033 121	1
\$500,000 under \$1,000,000 \$1,000,000 or more	24,186 4,506	25 4	11,032 872	27 4	2,333 505	26 4	
Size of adjusted gross income plus tax preferences							
Totai	38,799,946	1.210,375	2,612,168	1,495,051	1,612,973	1,319,164	
Under \$200,000 \$200,000 under \$500,000	38,660,308	1 210.077	2 526,964	1,494,738	1,601,669	1,316,885	
\$200,000 under \$100000 \$500,000 under \$1,000,000 \$1,000,000 or more	74,365 35,006 30,265	237 48	40.863 19.228 26.112	250 50	7,283 3,067	241 45 13	
Size of edjusted gross income less investment interest	30.266	13	25,113	13	954	13	
Size of educited gross income less investment interest	38,799,946	1,210,375	2,612,168	1,495,051	1,612,972	1,319,184	
Under \$200,000	38,736,616	1,210,375	2,512,168	1,495,051	1,606,210	1,319,184	
\$200,000 under \$500,000	36,649	. 67	17,223	93	4,495	68	
\$500,000 under \$1,000,000	24,628	25	11,408	26	2,267	26	

Footnotes at end of table

Table 1.11—All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts—Continued

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

		Daductions as rep-	orted-Continued				
Tax statue and size of income	Medica		All oti	her	Exemptions	Taxable ii	ncome
under elternative concepts	dental e Number of	Amount	Number of	Amount	(Amount)	Number of returns	Amount
	(16)	(17)	returns (18)	(19)	(20)	(21)	(22)
Cost I. All Determs				,	(/		(==)
Part I—All Ratums Size of adjusted gross income							
Total	19,483,273	11,422,312	21,935,119	12,418,387	159,140,845	65,852,602	595,492 86
r \$200,000	19,464,983	11,396,966	21,906,675	12,082,361	159,050,944	65,819,295	585,773,91
000 under \$500,000 000 under \$1,000,000	15,913 1,802	21,595 3,009	24,581 2,855	194,650 65,749	78,421 8,619	28,974 3,228	6,388,98 1,636,00
0.000 or more	575	742	1.008	75.627	2,861	1,105	1,693,96
Size of expanded income?						25 050 000	605 100 00
Total	19.483.273 19.460.653	11,422,310 11,391,025	21,935,119 21,901,139	12,418,388 12,054,123	159,140,845 159,032,706	65,852,602 65,812,255	595,492,86 584.908.05
r \$200,000 000 under \$500,000 000 under \$1,000,000	19,460,653 19,158 2,519	26,271 3,951	28,543	210,536	91,702 11,769	34,135 4,424	6,703.49 1,795,69
0,000 or more	943	1,063	1 603	87,122	4 668	1,788	2,085,61
Size of adjusted gross income plus tax preferences							
Total	19,483,273	11,422,311	21,935,119	12,418,386	159,140,845	65,852,602	\$95,492,86
\$200,000 000 under \$500,000	19,459,419 20,132	11,389,026 27,839	21,898,888 30,346	12.033.495 219,099	159.025,739 97,356	65.809.989 35,999	584,677,72 6,853,15
000 under \$1,000,000	2.725 997	4.367 1,079	4,176 1,709	72,720 93,072	12,774 4,976	4,736 1,878	1,851,59 2,110,38
Size of adjusted gross income less investment interest							
Total	19,483,273	11,422,312	21,935,119	12,418,386	159,140,845	65,852,602	595,492,86
\$200,000	19,466,188	11,398,637	21,908,733	12,106,835	159,057,256	65,821,368	586,022,63
000 under \$500,000 000 under \$1,000,000	14,927 1,623	20,350 2,588	22,882 2,\$69	182,695 59,498	73,145 7,793	27,233 2,962	6,223,00 1,579,81
0,000 or more Pert II—Toxable Returns	535	737	935	69,358	2,651	1,039	1,667,42
Size of adjusted gross income							
Total	18,204,998	9,268,035	20,848,118	11,568,037	123,794,565	61,483,760	590,413,54
r \$200.000	18,186,831	9,243,226	20,819,903	11,254,427	123,705,365	61,450,522	580,702,17
000 under 5500,000 000 under \$1,000,000	15,815 1,783	21,171 2,897	24,400 2,818	181,725 57,613	77,860 8,512	28,916 3,221	6,385,01 1,634,40
0,000 or more	569	741	997	74,272	2,828	1,101	1,691,95
Size of expanded income ³							
Total	18,204,998	9,268,034	20,848,118	11,568,037	123,794,565	61,483,760	590,413,54
r \$200,000 000 under \$500,000 [000 under \$1,000,000	18,182,452	9,237,150 25,951	20,814,291 28,416	11.227,925 194,725 59,787	123,687,011 91,206	61,443,465 34,090	579,835,99 6,699,76 1,794,16
0,000 or more	2,501 940	3,870 1,063	3,812 1,599	85,600	11,702 4,646	4.420 1,785	2,083,62
Size of adjusted gross income plus tax preferences							
Total	18,204,998	9,268,034	20,848,118	11,568,037	123,794,566	61,483,760	590,413,54
r \$200,000 ,000 under \$500,000	18,181,291 20,013	9,235,306 27,397	20,812,174 30,113	11,211,501 201,021	123,680,505 96,492	61,441,238 35,919	579,606,252 6,848,91
,000 under \$1,000,000 10,000 or more	2,704 990	4,253 1,078	4,135 1,696	64,589 90,926	12,638 4,931	4,729 1,874	1,849,999
Size of adjusted gross income less investment interest							
Total	18,204,998	9,268,035	20,848,118	11,568,037	123,794,566	61,483,760	590,413,54
r \$200,000 ,000 under \$500,000	18,187,972	9,244,747	20,821,841	11,273,821	123,711,302	61,452,566	580,950,29
000 under 51,000,000 000 under 51,000,000	14,885	20,042 3,245	22,795 3,482	173.060	- 72,882 7,740 2,642	27,199 2,959 1,036	6,219,53 1,578,29 1,665,424
Pert III-Nontaxable Returna					2,042	1,030	1,003,424
Size of adjusted gross income							
Total	1,278,275	2,154,277	1,087,001	850,351	35,346,280	4,368.842	5,079,32
r \$200,000	1,278,152	2,153,740	1,086,772	827,935	35,345,579	4,368,773	5.071.74
000 under \$500,000 000 under \$1,000,000	98 19	424	181 37	12,925 8,136	562 107	58 7	3,97 1,59
10,000 or more	6	1	11	1,355	32	4	2,009
Size of expanded income*						1000 010	c
Total	1,278,275	2,154,276	1,087,001	850,351	35,346,281	4,368,842	5,079,322
r \$200,000 000 under 5500,000 000 under \$1,000,000	1,278,201 53	2,153,875 320	1,086,848	826,198 15,811	35,345,694 497	4,368,790	5,072,066
0,000 or mora	18 3	81 (*)	22 4	6,820 1,522	67 23	3	1,531
Size of adjusted gross income plus tax preferences							
Total	1,278,275	2,154,276	1,087,001	850,350	35,346,281	4,368,842	5,079,320
r \$200,000 000 under \$500,000	1,278,128	2,153,720	1,085,714 233	821,994 18,079	35,345,234 864	4,368,751 80	5,071,478 4,239
000 under \$1,000,000 0,000 or more	21	114	41 13	8,131 2,146	137 46	7	1,596
Size of adjusted gross income lass investment interest							_,
Total	1,278,275	2,154,277	1,087,001	850,350	35,346,280	4,368,842	5,079,321
r \$200,000	1,278,216	2,153,890	1,086,892	833,014	35,345,954	4,368,802	5,072,335
000 under \$500,000	42	308 79	87 22	9,636	- 263 53	34 3	3.467 1,522
0,000 or more	//	73		,,,,,,	_ 10	3	1,997

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Table 1.11-All Returns, Taxable Returns, and Nontaxable Returns: Number of Returns, Income, Deductions, and Credits, by Size of Income Under Alternative Concepts-Continued

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

All figures are e	estimates based on samples		are in thousands of c				
The states and size of langes	income tax bet (including min		7-14	Tax Cr			Total
Tax atatus and size of income under alternative concepts	Number of	Amount	Tota Number of	Amount	Forsign te Number of	Amount	Income tax
	(23)	(24)	raturns (25)	(26)	:eturns (27)	(28)	(29) -
Part I—All Returns			(()		(==)	
Size of adjusted grass income							
Total	65,859,585	132,596,143	65,854,734	6,069,645	233,510	381,985	124,52 8
Under \$200,000	65,826,170	127,063,579	65,821,427	7,924,964	227,772	327,794	119,12 5
\$200,000 under \$500.000 \$500,000 under \$1.000,000 \$1,000,000 or more	29,047 3,252 1,116	3,404,549 995,117 1,132,898	28,974 3,228 1,105	61,184 28,452 35,245	4,641 771 326	21,242 11,577 21,372	3,32 15 9€ 4
Size of expanded incomes	1,170	1,132,040	1,103	33,245	526	21,372	1,05 4
Totai	65,859,585	132,596,144	65,854,734	8,069,846	233,510	381,9 6 4	124,52 8
Under \$200,000	65,818,820	126,630,085	65,814,387	7,907,822	227,167	325,805	118,72 3
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	34,439 4,506 1,820	3,491,135 1,074,705 1,400,219	34,135 4,424 1,788	85,628 33,157 43,239	4,964 918 461	21,898 12,368 21,913	3,40 ¥ 1,04 ¥ 1,35 Ø
Size of adjusted gross income plus tax preferences	1,020	1,400,213	1,700	43,235	401	21,013	1,0. 9
Total	65,859,585	132,596,143	65,854,734	8.069.845	233,510	381,983	124,52
Under \$200,000	65,816,444	126,522,544	65,812,120	7,903,766	226,802	324,279	118,61)
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 ar mare	36,369 4,845	3,552,363	36,000 4,736	87,460 33,974	5,224 1,003 481	22,580 12,400	3,46 1 1,07 1,37
si, www.uou ar mare Size of adjusted gross income less investment interest	1,927	1,416,816	1,878	44,645	401	22,724	1.37
Total	65,859,585	132,596,143	65,854,734	8,069,845	233,510	381,984	124,52
Under \$200.000	65,828,306	127,187,493	65,823,500	7,929,459	228.116	328,993	119.25
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	27,267 2.968	3,330,185 964,362	27,233 2,962	78,867 27,616	4,370 722	20,659 11,862	3,25 93
S1,000,000 or more Part II—Taxable Raturns	1,044	1,114,103	1,039	33,903	302	20,470	1,08
Size of adjusted gross income							
Total	61,490,737	131,740,582	61,485,886	7,214,284	212,927	306,228	124,52
Under \$200.000	61,457,391	126,212,036	61,452,648	7,073,421	207,225	255,800	119,13
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	28,989 3,245 1,112	3,402,591 994,191 1,131,764	28,916 3,221 1,101	79,226 27,527 34,110	4,613 767	19,519 10,669 20,240	3,32 96 1,09
Size of expanded income?	1,112	1,131,704	1,101	54,110	322	20,240	1,03
Total	61,490,737	131,740,582	61,485,886	7,214,284	212,927	306,227	124,521
Under \$200.000	61,4\$0,024	125,778,443	61,445,591	7,056,180	206,610	253,730	
\$200,000 under \$500,000 \$500,000 under \$1 000,000 \$1,000,000 or more	34,394 4,502 1,817	3,489,250 1,073,802	34,090 4,420	83,743 32,254 42,107	4,944 915 458	20,234 11,481 20,782	118,72 3,40 1,04 1,356
si, uod, oud or more Size of adjusted gross income plus tax preterences	1,017	1,399,087	1,785	42,107	400	20,702	1,536
Total	61,490,737	131,740,581	61,485,886	7,214,285	212,927	306,226	124,526
Under 5200,000	61,447,687	125,671,064	61,443,363	7,052,286	206,255	252,285	118,818
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 ar more	36,289 4,836 1,923	3,550,341 1,103,495	35,920 4,729 1,874	85,439 33,049 43,511	5,196 999 477	20,856 11,492 21,593	3,464 1,070 1,372
Size of adjusted gross income less investment interest	1,923	1,415,681	1,0/4	43,311	477	21,000	1,074
Total	61,490,737	131,740,582	61,485,866	7,214,284	212,927	306,228	124,526
Under \$200,000	61,459,498	126,335,773	61,454,692	7,077,738	207,558	256,913	119,258
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	27,233 2,965 1,041	3,328,376 963,461 1,112,972	27,199 2,959 1,036	77,059 26,715 32,772	4,351 719 299	19,000 10,976 19,339	3,251 936 1,080
Part II-Nontaxeble Returns	1.041	1,112,972	1,030	52,112	200	10,000	1,000
Size of adjusted gross income							
Totai	4,368,848	855,561	4,368,848	855,561	20,583	7\$,757	1
Under \$200,000 \$200,000 under \$500,000	4.368.779 58	851,543 1,958	4,368,779 58	851,543 1,958	20,547 28	71,994 1,724	
\$500,000 under \$1,000,000 \$1,000,000 or more	7	925 1,135	7	925 1.135	4	908 1,131	
Size of expanded income?							1.11
Total	4,368,848	855,562	4,368,848	855,562	20,583	75,757	
Under \$200,000 \$200.000 under \$500.000	4,368,796	851,642 1,885	4,368,796	851,642 1,885	20,557 20	72,076 1,664	
\$500 000 under \$1,000,000 \$1,000,000 or more	4	903 1,132	4	903 1,132	3	886 1,131	
							applice
Size of adjusted gross income plus tax preferences Total	4,368,848	855,562	4,368,848	855,562	20,583	75,757	
Under \$200,000	4,368,757	851,480	4,368,757	851,480	20,583	71,994	
\$200,000 under \$500,000 \$500,000 under \$1,000,000	80 7	2,022 925	80 7	2.022 925	28 4	1.724 908	
\$1,000,000 ar more	4	1,135	4	1,135	4	1,131	
Size of adjusted gross income less investment interest Total	4,368,848	855,562	4,368,848	855,562	20,583	75,756	
Under \$200,000	4,368,808	855,562	4,368,808	851.720	20,583	72,080	
\$200,000 under \$500,000 \$500,000 under \$1,000,000	34	1.809	34 3	1,809 901	19 3	1,659 886	
\$1,000,000 or more	3	1,132	3	1,132	Э	1,131	-

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the date are included in the appropriate totals. The sum of one-half excess netiong term capital gains over short-term capital losses, dividend exclusion and, to the extent reported, other tax preferences from Form 4625. Interest is doubled (excluding home mortgage interest) limited to the amount of investment income. Adjusted gross income plus tax preferences minus investment inferest. Amount less than \$500. NOTE: Deteil may not add to total because of rounding.

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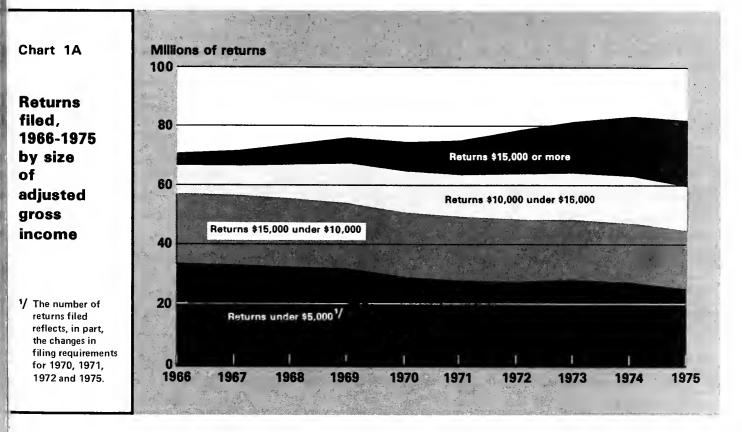
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Introduction

Data presented in this section cover deductions from adjusted gross income. These deductions were used to arrive at taxable income and included the \$750 for each personal exemption. Adjustments to gross income to arrive at adjusted gross income are mentioned in section 1, Returns Filed and Sources of Income.



Data for types of exemptions are presented in tables 2B, 2.9, and 2.10, while data for five categories of itemized deductions are shown in table 2.1. Also shown are data for specific types of deductions within each category, such as general sales taxes paid, State and local income taxes paid, personal property taxes paid, and the like (see tables 2.3 – 2.7). Special

Table 2A.—Form of Deduction and Size of Adjusted Gross Income, 1974 and 1975

	Nu	mber of returns		Adjusted gross income less deficit				
Form of deduction and size of edjuated gross income	1974	1975	Change, 1974 to 1975	1974	1975	Change, 1974 to 1975		
	(1)	(2)	(3)	(4)	(5)	(6)		
All Returns								
Total	83,340,190	82,229,332	-1,110,858	90\$,\$23,258	947,784,873	42,261,613		
Under \$5,000 \$5,000 under \$10,000 \$15,000 under \$15,000 \$15,000 or more	26,766,673 20,586,617 15,670 258 20,316 642	24,901,853 19 952,914 14 963,580 22 410 885		\$8 769,715 152 018,321 194,265,937 \$00 469,285	53,376,118 146,545,680 185,639,766 562,223,307			
Returns With Adjusted Gross Income and-								
Itemized Deductions								
Total	29,564,363	26,074,061	-3,490,302	544,347,997	532,610,747	11,737,250		
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	1,256,817 5,468,941 7,340,121 15,498,484	709 449 3 764 312 6 155 972 15 444 328		4 721,228 42,629 712 91 850 173 405 146 884	2,589,107 29,672,340 77 478,734 422,870,566	-2,132 121 -12,957 372 -14,371 439 17 723 682		
Standard Deduction			2					
Total	\$3,230,028	\$5,\$11,480	2,281,452	366, 455, 193	421,476,679	55,023,486		
Under \$5,000 \$5.000 under \$10.000 \$15.000 under \$15,000 \$15.000 or more	24 964 057 15,117,676 8,330,137 4 818,158	23 548,613 16 188,602 8,807 708 6 966,557		59 328 419 109.388 609 102.415 764 95.322 401	57.091,566 116,873,340 108 161,032 139 352,741	2 236 853 7 484 731 5 745 268 44,030 340		
Low-income allowance								
Total	36,258,477	41,420,124	5,161,847	135,282,183	194,359,692	\$9,077,509		
Under \$5.000 \$5.000 under \$10,000 \$15,000 under \$15.000 \$15,000 or more	24 811,219 11 442,753 3 129 1,376	23 478,327 15,755 170 2 185 790 1*)	-1,332,892 4 312 417 2,182,661 -539	58,685,591 76,522 343 38 291 35 958	56,880,455 113 516,805 23 942,499 19 933			
Percentage								
Total	16,971,551	14,091,356	-2,860,19\$	231,173,010	227,118,987	-4,0\$4,023		
Jnder \$\$ 000 \$5 000 under \$10,000 \$10,000 under \$15 000 \$15 000 or more	152 638 3 674 923 8 327 008 4 816 782	70 286 433 432 6 621 918 6,965 720	-82 552 -3 241 491 -1 705 090 2 148 938	642,828 32 866,266 102,377 473 95,286 443	211,111 3,356,535 64 218,533 139,332,808	-431,717 -29,509 731 -18,158 940 44,046,365		
Returns with no adjusted gross income	545,799	643,791	97 992	-5,279,932	-6,304.555	-1 024 623		

		ige adjusted gro less deficit (doi			Deductions	
Form of deduction and size of adjusted gross income	1974	1975	Change. 1974 to 1975	1974	1975	Change, 1974 10 1975
	(7)	(8)	(9)	(10)	(11)	(12)
All Returns						
Total	10,865	11,526	661	195.480,775	223,181,778	27,701,003
Under \$5.000 \$5.000 under \$10.000 \$10.000 under \$15.000 \$15.000 ur more	2,195 7 384 12,397 24 833	2,143 7 344 12,406 25,087	52 40 9 454	34,647,002 33,614,378 36,100,258 89,119,137	40,163,989 39,023,736 38,697,827 105,296 226	5,516,987 5 409 358 597,569 16,177,089
Returns With Adjusted Gross Income and-						
Itemized Deductions						
Total	18,412	20,426	2,014	119,406,419	122,260,601	2,6\$4,181
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	3,756 7,794 12,513 26 141	3,649 7,882 12,585 27,380	-107 88 72 1 239	2,893,160 13,686,584 23,122,138 79,504,537	1,925,291 11,460,454 21,178,908 87,895,947	-967,869 -2,426,130 -1,943,230 8 191,410
Standard Deduction						
Total	5,884	7,592	708	76,074,357	100,821,161	24,846,824
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	2,376 7,235 12,294 19,783	2.424 7.219 12.280 20,003	48 	31,753,842 19,727,794 14,978,121 9,614,600	38,238,698 27,563,282 17,518,919 17,600,279	6 484,058 7,835,488 2,540,798 7,985,679
Low-income allowance						
Total	3,731	4,892	961	46,531,443	69,409,861	22,676,416
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	2.365 6.687 12.237 26.132	2,422 7,205 10,953 23,814	\$7 518 1.284 2,318	31,657,539 14,870,138 2,032 1,734	38,205,187 27,054,944 4,148,841 889	8,547,648 12,184,806 4,146,809 —845
Percentage						
Totai	13,621	16 117	2.496	29,542,914	31,511,318	1,968,404
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	4.205 8.943 12,294 19,782	3.003 7 744 12,718 20,002	-1,202 -1,199 424 220	96,303 4.857,656 14,976,089 9,612,866	33,511 508,338 13,370,078 17,599 391	62,792 4,349,318 1,606,011 7,986,\$25
Returns with no adjusted gross income	-9,673	-9.792	-119	_	-	_

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals

NOTE Detail may not add to total because of rounding

with political contributions credit, deduction, o presidential election campaign fund checkof (table 2C), returns with investment interes expenses (table 2.8), and returns filed by dependents with unearned income (table 2.11)

topics for which data are presented are return:

Data Affected by Tax Law Changes

The Tax Reduction Act of 1975 increased the standard deduction by raising the applica ble percentage of adjusted gross income from 15 (for Tax Year 1974) to 16 (for Tax Yea 1975) and increasing the maximum and mini mum amount allowed. The new limits for 197! were \$600 higher than those in effect for 197. for joint returns and \$300 higher for all othe returns.

Another benefit for individual taxpayers was included as an amendment to Public Law 93-625 (an act to amend the tariff schedules). I raised the maximum "political contributions credit" from \$25 to \$50 on joint returns, and from \$12.50 to \$25 on all other returns. The actual credit equalled the lesser of one-half the amount contributed or the upper limit described above. In lieu of the credit, a taxpayer with itemized deductions could include the ful amount of the contribution, limited to \$200 or joint returns and \$100 on all other returns: under "other deductions." For 1974, the upper limits for the deductions had been \$100 on joint returns, and \$50 on all other returns.

Deductions from Adjusted Gross Income

Personal deductions from adjusted gross income could either be itemized or taken in the form of the standard deduction. The standard deduction itself could take two forms: the "lowincome allowance" and the "percentage standard deduction," both of which are discussed in greater detail below. Details on the form of deduction claimed are shown in table 2A and chart 2A.

Standard Deduction

A taxpayer was allowed a standard deduction in lieu of itemizing personal expenses. For 1975, the standard deduction for unmarried persons (including heads of households with dependent children) was 16 percent of adjusted gross income, but never more than \$2,300 or less than \$1,600. For married persons, the deduction was again 16 percent of adjusted gross income; however, for those filing separately, the limits were set at \$1,300 and \$950. For married persons filing jointly, as well as for certain surviving spouses, the limits were \$2,600 and \$1,900. The lower limits represented the low-income allowance, i.e., a minimum amount of deduction allowed any one taxpayer. Most taxpayers received the benefit of nichever was the more advantageous of ese two forms of the standard deduction. If ljusted gross income was less than \$15,000, e taxpayer determined the income tax from e "tax tables" into which was built the larger the percentage standard deduction or the v-income allowance. (The tax tables were panded for Tax Year 1975 to \$15,000 in justed gross income from the previous 0.000.) However, a married person filing a parate return had to use the same form of standard deduction as his or her spouse, d certain dependents with unearned income d to limit their standard deduction to the jount of their earned income. (See also eturns with Standard Deduction or with mized Deductions" and "Dependents with earned Income" in section 6, Explanation of ssifications and Terms).

Table 2B.—Exemptions by Type, 1974 and 1975

Item	1974	1975	Chenge, 1974 to 1975
	(1)	(2)	(3)
All Exemptions			
Number of returns Number of exemptions Amount of exemptions	83,340,190 215,051,059 161,263,839	82,229,332 212,202,596 159,140,845	-1,110,858 -2,848,463 -2,122,994
Exemptions for Texpayers			
Number of returns	83,340,190 127,743,912	82,229,332 126,560,899	-1,110,858 -1,183,013
Exemptions for Age 85 or Over			
Number of returns Number of exemptions	7,371,124 9,583,237	7,683,135 9,937,208	312,01 353,97
Exemptions for Blindness			
Number al returns Number al exemptions	136,800 138,841	206,988 217,592	70,188 78,75
Exemptions for Texpayers' Dependents			
Number al returns Number al exemptions	34. 96 4.032 77,585,069	34,624,433 75,486,897	

NOTE. Deteil may not add to total because of rounding.

Table 2C.—Returns with Political Contributions Credit, Deduction, or Presidential Election Campaign Fund Statement, by Size of Adjusted Gross Income

Size of adjusted gross income	Number of returns	Returns w for po contrib	litical	Return deducti politi contrib	on for ical	Return Presk Election Fund c	lential Campsign
		Number of returns	Amount	Number of returns	Amount	Number of ratums	Amount
	(1)	(2)	(3)	(4)	(5)	(8)	(7)
Total	21,689,355	1,571,275	37,600	687,571	61,378	20,738,811	33,089
djusted gross income ider \$1,000 0 under \$2,000 0 under \$3,000 0 under \$4,000 0 under \$4,000 0 under \$5,000	4,342 21,041 411,726 836,441 980,698	23.245	237 461 937	942 		4,341 20,386 405,293 820,523 953,679	ء 24 400 825 1,065
© under \$6,000 • 0 under \$7,000 • 0 under \$8,000 • 0 under \$9,000 • 0 under \$9,000 •	1.150,998 1.113,372 1,018,559 1,112,474 1,169,119	57,515 64,885 47,698 55,900 68,072	827 1,006 1,092 1,030 1,492	- 7,007 7,999 14,487 6,958	566 141 1,227 267	1.129.454 1.089.435 998.748 1.067.217 1.143.888	1,390 1,432 1,432 1,413 1,592 1,711
00 under \$11,000 00 under \$12,000 00 under \$13,000 00 under \$14,000 00 under \$15,000	1,045,731 1,046,834 996,086 1,008,091 932,541	58,519 68,394 69,007 72,798 71,694	1,305 1,642 1,468 2,073 1,807	11.051 26,497 11.161 26,921 26,502	653 1,518 913 1,836 1,986	1,014,411 1,007,836 971,397 971,186 888,247	1,57; 1,60; 1,58; 1,66; 1,66;
00 under \$20,000 00 under \$25,000 00 under \$30,000 00 under \$50,000 00 under \$100,000	3,768,032 2,218,415 1,157,298 1,249,339 353,701	268,110 182,681 121,244 180,978 47,873	7,092 5,223 3,354 4,922 1,450	110,204 101,997 75,303 110,067 95,673	7,834 9,245 6,745 11,020 10,501	3,614,193 2,102,521 1,070,011 1,113,679 271,940	6,54) 3,94 2,02 2,12 519
000 under \$200.000 000 under \$500.000 000 under \$1,000,000 0,000 ar mere	75,835 16,125 1,872 702	4,203 589 57 25	155 23 3 1	38,421 10,390 1,321 525	4,686 1,473 202 82	49,975 9,001 910 330	95 11
tums, summary der \$5,000 300 under \$10,000 1000 under \$15,000 0000 er more	2,254,248 5,564,505 5,029,283 8,841,319	131,033 294,070 340,412 805,760	1.635 5,447 8,295 22,223	5,087 36,451 102,132 543,901	483 2,201 6,905 51,789	2,204,222 5,448,752 4,853,077 8,232,560	2,334 7,54 7,935 15,275

TE: Detail may not edd to totel because of rounding

I mized Deductions

lieu of taking the standard deduction, a
 trayer could itemize eligible taxes (for example real estate and State and local income tes), medical expenses, interest expenses, critable contributions, and other eligible enses incurred during the year. In the case and a married couple filing separate returns, if of the spouses claimed itemized deducters, the other had to do so as well and, in s le cases, this may have meant claiming no

deductions where one spouse claimed all the deductions. See "Returns with Standard Deduction or with Itemized Deductions" in section 6 for a description of the classification of these returns.

Exemptions

In the computation of taxable income, each taxpayer was allowed one exemption of \$750 for himself or herself. On a joint return, the

husband and wife could each claim an exemption, even if only one had income. Additional \$750 exemptions could be claimed by both taxpayer and spouse for blindness or for having attained the age of 65. A married person filing a separate return, but whose spouse had no income and was not the dependent of another taxpayer, could also claim the regular as well as the age and blindness exemptions to which that spouse was entitled. In addition, one exemption could be claimed for each qualified dependent (defined in section 6).

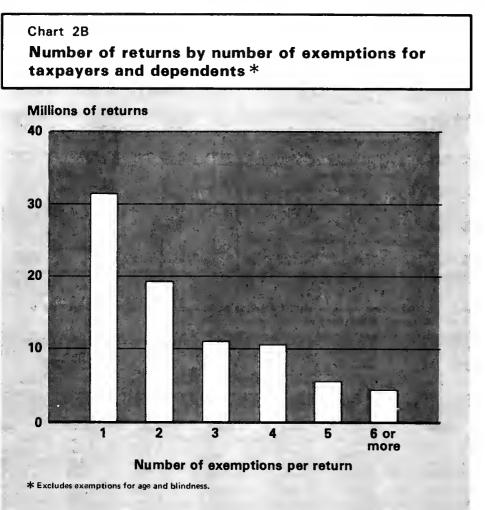


Table 2.1-Returns with Itemized Deductions: Deductions by Type and by Size of Adjusted Gross Income

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

	Total ite deducti		Medical sn expenses		Тахез	paid	Interest	paid
Sizs of adjusted gross income	Number of returns	Amount	Number of returne	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(6)
ums, total	26,074,061	122,260,601	19,483,273	11,422,312	25,929,082	44, 141, 289	23,385,461	38,8 85,282
nder \$1,000	20,057 51,008 92,370 218,173 327,841	50,694 99,974 264,847 620,326 889,451	13,219 23,794 61,898 180,654 284,417	14,294 19,963 116,332 217,814 295,550	16.016 49,540 89,701 207,261 303,197	10.288 24.281 59.784 160.595 234,418	9,088 23,644 45,843 116,035 206,549	21,900 37,921 56,630 132,095 177,639
10 under \$6.000 10 under \$7.000 10 under \$6.000 10 under \$3.000 10 under \$10,000	493,192 604,118 719,426 895,694 1,051,882	1,405,858 1,740,967 2,177,376 2,730,954 3,405,299	420,865 501,841 623,352 744,968 851,745	405,080 433,723 569,029 561,972 706,093	481,310 596,081, 711,273 890,321 1,043,790	341,273 472,556 540,920 754,248 909,909	366,264 460,308 592,843 740,972 917,637	346,512 497,286 587,446 839,974 1,066,361
000 under \$11,000 . 000 under \$12,000 000 under \$13,000 000 under \$14,000 . 000 under \$15,000 .	1,107,911 1,189,956 1,230,597 1,326,193 1,293,315	3,541,191 3,927,455 4,178,685 4,719,619 4,811,958	882,970 950,439 939,147 999,684 974,748	563,406 573,356 516,993 520,707 542,427	1,101,624 1,187,021 1,231,063 1,322,448 1,285,286	1,030,003 1,182,453 1,311,412 1,485,186 1,541,343	987,924 1,077,719 1,145,017 1,235,483 1,200,677	1,131,907 1,310,537 1,421,077 1,686,226 1,660,694
000 under \$20,000 000 under \$25,000 000 under \$30,000 000 under \$50,000 000 under \$50,000	5,729,515 4,075,380 2,270,556 2,449,781 737,910	23,883,036 18,887,198 12,283,331 17,089,834 9,034,175	4,148,117 2,934,843 1,644,362 1,732,076 467,890	2,101,459 1,286,247 679,307 865,859 321,774	5,712,609 4,069,898 2,265,824 2,447,096 736,755	8,258,241 7,306,897 5,021,245 7,271,584 3,883,204	5,406,520 3,824,630 2,097,841 2,176,813 608,913	8,342,044 6,448,473 3,895,034 5,189,110 2,431,226
000 under \$200.000 000 under \$500.000 000 under \$1.000,000 00,000 or more	148,164 28,653 3,256 1,113	3,616,659 1,697,657 551,908 653,149	83,954 15,913 1,802 575	63,561 21,595 3,009 742	147,967 28,639 3,250 1,112	1,451,250 593,143 157,112 139,944	118,856 22,501 2,512 872	923,044 409,597 134,566 137,983
s returns, total	24,521,813	114,354,294	18,204,998	9,268,033	24,434,031	42,528,317	22,175,086	36,273,115
nder \$1,000 00 under \$2,000 00 under \$3,000 00 under \$4,000 00 under \$4,000] 14,061 14,726 45,586 150,140	1.636 9,207 76,638 307,812	4,444 37,628 130,156	636 24,356 80,303	14,061 14,726 42,989 139,895	1,341 5,900 22,163 97,368	[] 609 17,699 85,367	762 12,356 49,924
00 under \$6,000	264,978 377,081 586,373 783,283 960,966	604,820 894,332 1,551,534 2,143,284 2,822,324	227,186 315,743 504,619 656,925 771,086	159,518 203,365 358,461 405,240 472,618	260,094 374,975 561,405 780,187 957,199	170,565 277,040 411,565 631,323 815,034	183,083 266,692 485,354 636,525 842,390	125,160 223,641 398,839 633,512 910,081
000 under \$11,000 000 under \$12,000 000 under \$13,000 000 under \$14,000 000 under \$15,000	1,057,169 1,150,932 1,209,710 1,299,894 1,277,846	3,232,874 3,646,728 3,986,517 4,552,841 4,673,131	836,185 920,355 915,859 976,757 961,901	488,296 504,461 481,800 489,839 511,711	1,052,097 1,147,997 1,202,176 1,296,149 1,270,617	963,340 1,124,352 1,265,283 1,444,890 1,521,366	941,406 1,041,632 1,118,548 1,210,651 1,187,180	1,021,082 1,200,117 1,355,169 1,616,209 1,606,408
000 under 520.000 000 under \$25.000 000 under \$30.000 000 under \$50.000	5,661,430 4,053,760 2,262,129 2,438,095 733,436	23,247,709 18,599,055 12,149,573 16,765,701 8,793,675	4,099,080 2,917,274 1,638,252 1,724,513 465,296	1,970,706 1,235,138 672,312 793,625 319,556	5,645,331 4,048,278 2,258,095 2,435,410 732,323	8,137,351 7,259,234 4,997,535 7,213,121 3,845,888	5,344.451 3,806,234 2,091,441 2,166,972 604,984	8,094,609 6,320,799 3,840,109 5,071,590 2,323,260
000 under \$200.000 000 under \$500.000 000 under \$1,000.000 00,000 or more	147,452 28,452 3,212 1,102	3,519,234 1,632,655 516,058 624,956	83,572 15,815 1,783 569	80,281 21,171 2,897 741	147,279 28,441 3,206 1,101	1,443,454 586,949 154,225 139,010	118,229 22,309 2,469 861	867,755 371,370 116,280 114,081
nontaxable returne	1,552,248	7,906,306	1,278,275	2,154,279	1,495,051	1,612,973	1,210,375	2,612,168
xms, summary xr \$5,000 00 under \$10,000 000 under \$15,000 000 or more	709,449 3,764,312 6,155,972 15,444,328	1,925,291 11,460,454 21,178,908 87,695,947	563.982 3.142.771 4.746.988 11.029.532	665.953 2,675,897 2,716,889 5,363,573	665,715 3,722,775 6,127,442 15,413,150	489,366 3,018,906 6,550,397 34,082,620	401,159 3,078,024 5,646,820 14,259,458	426,185 3,337,579 7,210,441 27,911,078

tnotes at end of table

Table 2.1-Returns with Itemized Deductions: Deductions by Type and by Size of Adjusted Gross Income-Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

		Contribu	rtione		Miscellaneous		
	Size of adjusted gross income	Contribu	10003	Tot	al	Nat casu theft i	
		Number of raturna	Amount	Number of returns	Amount	Number of returns	Amount
		(9)	(10)	(11)	(12)	(13)	(14)
All returns, total		24,642,672	15,393,331	21,879,827	12,298,642	1,772,728	1,24
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000		9,810 26,852 63,382 179,029 278,961	1,328 5,567 13,811 63,714 109,210	9,302 14,089 53,838 146,350 219,273	2,436 10,004 15,700 46,108 64,643	6,963 10,313 15,630	
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000		433,910 531,513 661,595 807,860 967,198	170,344 182,161 255,097 303,647 369,309	364,132 439,233 567,140 719,877 870,817	132,255 151,348 220,169 270,124 353,106	26,711 19,018 47,797 39,180 55,140	
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000		1,016,873 1,105,705 1,154,354 1,249,623 1,206,258	386,462 438,965 453,594 509,272 534,759	917,187 1,013,098 1,061,070 1,147,672 1,132,927	423,894 420,583 461,026 510,145 522,004	80,837 72,480 86,240 93,470 82,941	
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000		5,483,166 3,964,767 2,213,581 2,389,362 721,658	2,570,569 2,119,144 1,513,087 2,216,851 1,448,174	5,014,240 3,522,145 1,917,104 2,014,271 585,987	2,575,602 1,721,741 1,169,245 1,544,795 948,536	377,528 312,547 177,267 200,771 53,484	2 1 1 1
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		144,939 27,964 3,187 1,097	759,269 478,672 191,472 298,853	121,633 24,581 2,853 1,008	399,159 194,650 65,743 75,627	11,390 2,629 350 142	
faxabla returns, total		23,323,488	14,716,795	20,798,953	11,458,643	1,682,457	1,0
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000] 12,924 32,031 130,313	1,308 11,009 51,019	4,895 32,832 103,693	698 6,751 21,207	7,950	
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000		237,275 342,360 542,798 708,603 888,021	90,360 113,445 204,894 254,671 325,738	201,731 280,285 469,877 635,700 800,592	52,205 76,841 173,041 217,548 298,331	13,718 8,842 45,280 33,245 48,140	
\$10,000 under \$11,000 \$11,000 under \$12,000 512,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000		968,670 1,070,113 1,127,110 1,225,584 1,193,416	360,843 413,680 432,517 496,836 517,274	880,797 984,882 1,041,472 1,127,251 1,122,798	393,794 402,558 437,165 496,984 505,640	75,349 69,909 82,667 90,771 80,370	
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000		5,419,860 3,944,812 2,206,112 2,379,453 717,715	2,513,369 2,097,448 1,504,843 2,197,746 1,425,103	4,957,678; 3,507,358 1,910,867 2,004,328 582,704	2,496,552 1,661,740 1,129,361 1,488,983 887,606	371,350 311,439 175,393 200,572 53,047	1
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		144,292 27,794 3,146 1,086	749.356 471,440 187,043 296,853	121.000 24 400 2.816 997	378,033 181,725 57,608 74,272	11,323 2,605 346 141	
fotal nontaxable returna		1,319,184	676,537	1,080,874	839,800	90,271	2
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more		558.034 3.402.084 5.732.813 14.949.741	193,630 1,280,558 2,323,052 11,596,091	442,852 2,961,199 5,271,954 13,203,822	138,891 1,127,000 2,337,653 8,695,098	32,806 187,646 415,968 1,136,108	- 197

Includes data for type not specified NOTE Detail may not add to total because of rounding

Table 2.2-Returns with Itemized Deductions: Sources of Income by Marital Status

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

Sources of income or loss	All re	turns	Joint ra husbanda		Separeta husbanda		Returns of house		Raturns of spor		Ratums of sin not haads of or surviving	households
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of raturns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8)	(10)	(11)	(12)
ed gross income less deficit	26,074.061	532,610,748	21,569,813	470,404,296	460,496	5,629,882	1,269,705	16,428,374	62,774	900,013	2,691,273	39,248,181
is and wages (gross)	23,461,986	433,685,479	19,892,540	390,063,797	405,877	4,634,747	1,192,213	13,667,143	56.227	591,463	1,915,129	24,528,330
ns or profession: profit loss	2,737,775 966,778	31,747,613 2,433,503	2,505,475 859,988	29,457,902 2,156,877	27,564 8,931	225,054 24,263	58,176 26,515	556,448 57,883	3,478 (*)	40,838 (*)	143,082 71,034	1, 467,36 8 193,831
profit	288.933 462,366	3,321,617 2,252,217	265,585 439,068	3,141,816 2,109,054	1,448 2,909	13,113 10,441	4,117 3.638	24,447 21,873	^(*) 506	(*) 4,368	17,627 16,245	140,728 106,485
rship: profit loss	917,685 683,993	14,639,700 4,874,937	812,357 591,990	13,459,492 4,372,135	9,540 3,641	98,714 51,649	16,157 16,123	225,724 91,236	2,076 1,022	31,411 7,663	77,553 71,217	824,359 352,259
Business Corporation: profit	241,397 158,822	3,006,025 873,566	214,349 141,947	2,724,097 786,587	1,112 1,622	8,932 18,1 75	3,801 2,904	51,451 13,571	(*) 220	4,947 (*)	21,915 12,318	216,598 54,701
of capital essets: gain loss	2,680.068 1,834,767	10.855,622 1,295,090	2,210,703 1,511,406	9,006,503 1,064,400	26,165 24,951	150.528 15,293	72,721 44,444	281,582 31,276	6,257 6,871	33,651 6,304	364,222 247,095	1,383,353 177,822
of property o <i>ther</i> than capital assets: gain loss	245.362 170,957	615,300 431,124	221,129 151,346	557,167 384,746	1,735 1,178	4.055 1,972	4,256 6,093	9,006 20,859	(°) ³³	(*) 211	18,209 10,789	44,662 21,06
nds in adjusted gross income	4,819,696	17,518,078	3,774,130	12,193,635	56,217	288,781	142,375	466,338	17,461	42,842	829,513	4,526,484
at received	17,796,381	22,732,416	15,009,538	17,201,577	212,186	239,008	598,183	665,507	47,945	116,247	1,928,529	4,510,073
ins and annuities in adjusted is income	1,787,381	8,840,302	1,369,750	7,187,734	20,849	89,972	39,949	174,364	12,902	49,049	343,931	1,339,183
income	1,676,534 1,763,375	4,527,283 3,196,058	1,383,868 1,489,069	3,678,124 2,797,325	11,227 17,862	26,664 22,131	59,029 55,423	133,765 72,348	3,475 3,447	5,571 4,511	218,935 197,574	683,156 299,740
lies: income loss	289,098 16,298	1,288,045 69,383	233,547 12,634	966,663 56,310	(*) ⁸⁴²	3 239 (*)	8,044 (*)	50,203 (*)	(*) ¹³²	2,386 (*)	46,533 3,258	265,554 10,598
income	406,248 35,332	1,983,995 103,667	252,302 28,098	1,1 15,32 0 81,066	5.167 (*)	23,821 (*)	11,228 1,200	74,440 4,110	3, 965 —	25,123 —	133,586 5,915	745,290 18,024
income tax refunds	6,737,634	1,308,383	5,745,139	1,139,183	93,581	12,075	308,898	49,416	12,965	1,903	577,051	105,809
ny	143,451	415,729	49,946	41,350	(*)	(*)	68,465	249,605	-		23,334	122,899
income (net)	2,133,301	1,968,629	1,901,885	1,728,528	18,422	44,595	47,343	57,420	3,971	2,589	161,680	135,698
tory adjustments	5,638,648	10,314,120	5.016.018	9,450,073	71,208	90,492	160,884	193,319	8,366	23,186	382,172	557,051

Estimate is not shown separately because of the small number of sample returns on which it was based. However, the deta are included in the appropriate totals TE: Detail may not add to total because of rounding.

Table 2.3-Returns with Taxes Paid Deduction: Taxes Deducted by Size of Adjusted Gross Income

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

		Total				Taxas deducted	100 C	
Size of edjusted gross income	Number of	Adjusted	Total		Stats and local	Income taxes	Real estat	e taxes
•	returns	gross Income	itemized deductions	Total	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(6)
All returns, total	25,929,082	531,031,032	121,595,124	44,141,289	21,131,908	16,624,100	22,104,369	15,51
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$3,000 \$3,000 under \$3,000	16,016 49,540 89,701 207,261 303,197	10,551 70,885 232,479 737,401 1,377,918	45,237 97,576 219,764 567,312 806,874	10,288 24,280 59,784 160,595 234,417	3,241 14,763 43,945 103,949 154,105	1,160 2,443 5,047 11,487 17,247	10,254 21,251 63,759 162,974 238,175	1. 41 11 15
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$8,000 \$9,000 under \$10,000	481,310 596,081 711,273 890,321 1,043,790	2,648,414 3,832,330 5,333,709 7,568,080 9,925,520	1,365,617 1,697,810 2,114,417 2,699,305 3,324,411	341,272 472,555 540,920 754,248 909,908	298,576 392,963 488,200 627,813 779,401	40,731 64,571 89,231 133,854 191,665	348,808 443,966 511,176 665,989 778,707	18 24 24 34 38
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	1,101,624 1,187,021 1,231,063 1,322,448 1,285,286	11,569,701 13,655,556 15,391,626 17,855,895 18,625,633	3,512,141 3,914,717 4,161,215 4,710,744 4,774,699	1,030,003 1,182,452 1,311,412 1,485,186 1,541,342	876,404 952,708 1,005,682 1,101,965 1,068,767	244,745 295,796 361,283 421,165 456,692	836,242 922,733 990,770 1,106,328 1,084,558	41 46 49 55 56
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$50,000	5,712,609 4,069,898 2,265,824 2,447,096 736,755	99,599,207 90,750,856 61,685,515 89,484,149 48,745,055	23,827,664 18,871,434 12,265,444 17,080,802 9,024,931	8,258,241 7,306,896 5,021,245 7,271,583 3,883,203	4,881,857 3,499,608 1,972,004 2,084,288 628,315	2,657,981 2,661,921 1,997,458 3,339,630 2,206,896	5,068,738 3,694,855 2,077,639 2,243,889 668,234	3,00 2,56 1,71 2,41 1,10
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	147,967 28,639 3,250 1,112	19.361,685 7,999,212 2,162,892 2,326,761	3,612,567 1,696,015 551,324 653,104	1,451,249 593,142 157,111 139,944	125,530 24,185 2,710 929	957,425 429,420 122,018 112,020	135,669 26,234 2,992 1,029	33 11 2 1
Tsxsble returns, total	24,434,031	519,417,204	114,121,116	42,526,317	20,273,410	16, 564,9 63	20,880,392	14,62
51 under 51,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	14,061 14,726 42,989 139,895	19,690 38,446 156,397 634,664	1,635 9,207 74,234 292,524	1339 5,900 22,163 97,367	[] 14,128 28,170 77,253	1,848 2,256 8,068	3,435 29,925 102,479	1 E
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$6,000 \$9,000 under \$9,000 \$9,000 under \$10,000	260,094 374,975 581,405 780,187 957,199	1,436,586 2,455,967 4,363,242 6,628,263 9,107,567	596,607 891,221 1,533,697 2,137,939 2,807,165	170,564 277,039 411,584 631,322 815,034	172,788 260,103 407,049 555,694 722,377	21,388 42,822 72,720 120,224 174,509	178,136 265,517 404,614 561,401 705,768	5 14 17 28 33
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	1,052,097 1,147,997 1,202,176 1,296,149 1,270,617	11,071,622 13,208,746 15,032,915 17,499,452 18,415,117	3,223,749 3,633,991 3,969,047 4,543,965 4,647,150	963,339 1,124,351 1,265,283 1,444,890 1,521,366	842,351 926,709 985,892 1.081,915 1,059,743	231,637 287,914 350,881 412,918 454,840	794,366 887,658 965,1 38 1,083,367 1,073,749	37 43 46 53 55
\$15,000 under 520,000 \$20,000 under 525,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000	5,645,331 4,048,278 2,258,095 2,435,410 732,323	98,456,271 90,274,781 61,478,074 89,037,638 48,456,890	23,205,260 18,583,291 12,132,530 16,757,669 8,788,834	8,137,351 7,259,233 4,997,535 7,213,121 3,845,887	4,830,972 3,485,914 1,967,133 2,076,718 625,685	2,625,006 2,647,153 1,991,854 3,317,664 2,188,483	\$.011.345 3.677.386 2.071.639 2.234.681 664,660	2,9€ 2,54 1,70 2,3€ 1,0€
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	147,279 28,441 3,206 1,101	19,270,091 7,942,468 2,133,819 2,298,498	3,517,155 1,631,860 517,475 624,911	1,443,453 586,949 154,225 139,010	125,159 24,055 2,681 921	954,594 426,417 120,253 111,496	135,100 26,056 2,953 1,019	33 10 2 1
Total nontaxable returns	1,495,051	11,613,816	7,473,996	1,612,973	656,498	259,133	1,223,977	88
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	665,715 3,722,775 6,127,442 15,413,150	2,429,234 29,368,053 77,118,411 422,115,334	1,736,763 11,201,560 21,073,516 87,583,285	489,366 3,018,906 6,550,397 34,082,620	320.003 2.586,953 5,005,526 13,219,426	37,396 520,254 1,781,685 14,484,773	496,413 2,748,046 4,940,631 13,919,279	32 1,41 2,46 11,28

Footnotes at end of table

Table 2.3-Returns with Taxes Paid Deduction: Taxes Deducted by Size of Adjusted Gross Income-Continued

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

				Taxas deduct	ed-Continued			
Size of adjusted gross income	State and local	gasoline taxes	Genaral sales t		Parsonal pr	operty taxes	Other	taxes
	Number of ratumx	Amount	Number of returns	Amount	Number of returne	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
turna, total	24,557,076	2,945,974	25,022,426	7,389,202	10,808,461	957,909	3,074,270	510,379
indier \$1,000 00 under \$2,000 00 under \$4,000 00 under \$5,000	8,179 26,851 54,168 151,370 236,371	687 1,479 4,810 11,280 18,530	12,661 39,525 75,046 189,774 274,380	1,136 3,467 6,335 19,541 33,075	3,767 11,549 28,855 70,061 100,222	203 657 1,817 3,533 7,116	8.379 12,913 25,074 37,661	1,506 1,176 1,442 4,375
00 under \$5,000 00 under \$7,000 30 under \$3,000 30 under \$3,000 30 under \$10,000	412,897 525,783 634,133 805,909 960,172	33,780 48,049 60,023 78,421 99,401	463,487 570,208 676,603 850,475 999,491	62,815 88,325 116,672 154,927 193,448	173,309 238,745 293,023 355,871 419,795	11,275 16,669 16,510 23,530 28,869	38,427 53,128 77,545 106,562 102,030	3,868 9,61 10,605 13,765 11,249
000 under \$11.000 000 under \$12.000 000 under \$13.000 000 under \$14.000 000 under \$14.000	1,029,579 1,127,218 1,182,560 1,279,180 1,226,965	108,609 126,424 132,628 151,193 145,004	1,061,396 1,142,642 1,182,310 1,271,386 1,236,603	221,311 247,470 273,161 305,589 310,380	430,189 490,802 513,981 564,892 547,184	28,360 35,036 36,461 36,701 42,373	120,482 139,424 138,575 154,835 157,598	13,588 13,931 16,487 19,972 23,439
000 under \$20,000 . 100 under \$30,000 100 under \$30,000 100 under \$30,000 100 under \$100,000	5,528,521 3,975,440 2,209,485 2,343,147 678,112	690,685 534,634 308,749 299,449 74,518	5,519,700 3,964,781 2,213,208 2,383,281 717,977	1,591,502 1,318,078 843,883 1,038,180 412,188	2,446,290 1,724,223 980,469 1,045,556 297,060	205,877 156,235 100,921 117,348 53,223	662,766 499,130 284,978 332,174 93,401	104,307 72,975 55,377 63,420 33,448
1000 under \$200,000 .000 under \$500,000 .000 under \$1,000,000 10,000 or more	131,038 24,380 2,707 891	14,215 2,846 372 180	145,130 28,101 3,174 1,087	109,810 28,903 5,227 3,765	59,306 11,517 1,320 475	19,508 10,102 3,118 2,454	22.128 5,876 854 330	16,610 10,852 3,564 4,793
• returns, total	23,298,460	2,825,810	23,634,554	7,118,363	10,249,010	911,248	2,910,285	482,785
nder \$1,000	4.298 6.250 29,609 101,998	168 345 1,940 7,093	12,012 12,396 41,754 128,900	619 492 3,149 13,826	6,982 15,534 48,720	477 552 3,019	22,982	2,078
0 under \$6,000 0 under \$7,000 10 under \$2,000 10 under \$9,000 10 under \$9,000	222,095 330,381 518,921 705,534 884,326	17,874 29,020 48,143 67,448 91,965	252,425 360,533 550,845 744,426 919,456	31,102 51,040 90,866 131,451 175,597	96,928 138,227 237,146 319,749 385,290	5,221 8,532 12,626 19,879 26,409	23,401 30,057 64,864 94,304 91,529	2,009 4,153 7,934 11,841 10,684
100 under \$11,000 100 under \$12,000 100 under \$13,000 100 under \$14,000 100 under \$16,000	982.034 1,092,600 1,156,700 1,253,760 1,213,762	103,724 122,504 129,144 148,013 143,210	1,013,172 1,106,373 1,155,449 1,245,442 1,222,048	208,805 234,530 265,343 296,240 305,914	408,951 475,908 500,499 550,872 542,970	26,851 32,903 35,265 35,378 41,906	115,640 135,187 137,180 152,029 155,892	13,038 13,625 15,665 19,853 22,604
90 under \$20,000 100 under \$25,000 100 under \$30,000 00 under \$50,000 00 under \$50,000	5,466,789 3,957,815 2,203,136 2,335,174 674,937	683,821 532,699 308,177 298,786 74,198	5,455,531 3,945,033 2,205,733 2,372,460 713,943	1,568,203 1,311,029 840,531 1,033,663 409,426	2,415,746 1,716,591 978,423 1,042,530 295,650	202.491 155,077 100,503 116,752 52,470	655,005 496,342 283,286 330,845 92,766	102,634 72,714 53,928 62,531 32,639
:000 under \$200,000 :000 under \$500,000 :000 under \$1,000,000 \$0,000 or more	130.552 24,230 2,675 884	14,159 2,823 367 179	144,506 27,909 3,131 1,077	109,243 28,520 5,105 3,660	59,069 11,454 1,301 470	19,351 10,021 3,102 2,451	21,988 5,817 845 326	16,078 10,552 3,468 4,688
nontaxable returna	1,258,616	120,165	1,387,872	270,839	559,451	46,662	163, 98 5	27,644
irns, summary ir \$5,000 30 under \$10,000 300 under \$15,000 300 or more	478,939 3,338,894 5,845,522 14,893,721	36,789 319,676 663,861 1,925,651	591,386 3,560,264 5,894,337 14,976,439	63,557 616,188 1,357,914 5,351,542	214,454 1,480,743 2,547,048 6,566,216	13.328 96,857 178,934 868,790	84,027 377.692 710,914 1,901,637	6,502 49,107 87,419 365,351

I ides unspecified taxes and foreign taxes deducted when a deduction was elected N Ξ : Deteil may not add to total because of rounding

Table 2.4—Returns with Contributions: Contributions Deduction by Size of Adjusted Gross Income [All figures are estimates based on samples—money amounts are in thousands of dollars]

								Contributions				
Size of adjusted gross income	Number of returns	Adjusted gross income	Total itsmized deductions	Total	Свя	ih	Other th	sn cash	Carryov prior		Amoun deduc because o limita	tible f income
					Number of rsturns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amou
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(6)	(9)	(10)	(11)	(12
All returns, total	24,642,672	511,626,096	116,637,819	15,393,318	24,538,726	13,632,094	4,152,165	1,591,884	61,029	691,417	27,812	,
\$1 under \$1,000 \$1,000 under \$2,000	9.810 26.852	6,218 39,741	34,846 60,454	1,328 5,566	9.500 26.807	3,811 7,607	2,457	939	1,102	7,938	1.024	
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4.000 under \$5,000	63,382 179,029 278,961	163,551 637,452 1,265,626	143,330 493,716 733,938	13,811 63,713 109,209	63,382 178,003 278,733	13,451 63,762 109,795	4,674 17,576 26,068	522 1,375 2,131] 749]	1,242	1,455	
\$5,000 under \$6,000 \$6,000 under \$7,000	433,910 531,513	2,385,506 3,476,610	1,221,369 1,498,865	170,343 182,160	433,182 526,881	159,493 174,128	62,451 60,401	7.964 7.663	4.349	4,063	5,413	
\$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	661,595 807,868 967,198	4,957,267 6,865,676 9,201,940	1,949,943 2,457,591 3,040,824	255,097 303,647 369,308	660,561 804,139 960,431	247,000 269,247 357,375	69,007 102,187 119,483	8,384 12,632 13,325	4,506	2,018 2,790	3,126 1,084	
\$10,000 under \$11,000 \$11,000 under \$12,000	1,016,873 1,105,705	10,701,158 12,718,789	3,235,024 3,660,243	386,461 438,964	1,013,945	368,136 424,353	122,690 148,328	16,558 16,491	5,727	4,982	1,116	
\$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	1,154,354 1,249,623 1,206,258	14,435,120 16,871,960 17,478,304	3,922,661 4,463,024 4,489,097	453, 594 509,272 534,759	1,146,615 1,238,362 1,203,801	427,990 479,694 511,379	162,693 199,932 176,161	19,553 27,983 25,096	5,577	14,520	2,654	
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$30,000 under \$100,000	5,483,166 3,964,767 2,213,561 2,389,362 721,658	95,642,200 86,416,721 60,265,655 67,356,657 47,753,638	22,862,754 18,403,714 11,990,530 16,688,370 8,856,341	2,570,568 2,119,144 1,513,086 2,216,850 1,448,173	5,457,220 3,950,519 2,207,382 2,383,694 720,355	2,427,666 2,007,468 1,429,383 2,016,547 1,247,166	937,963 734,006 454,660 539,143 162,130	130,141 112,258 84,796 184,363 192,637	12,902 4,076 2,627 8,260 4,243	50,639 4,584 11,032 44,237 121,009	2,255 610 671 1,210 2,210	
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	144,939 27,984 3,167 1,097	18,957,020 7,820,397 2,122,037 2,286,855	3,543,710 1,674,639 541,793 650,843	759,269 478,672 191,472 298,852	144,549 27,676 3,174 1,089	567,572 274,040 96,972 127,857	39,163 9,030 1,264 508	214,593 205,606 112,891 193,963	2,186 1,169 205 102	136,416 162,300 54,209 69,438	1,737 932 200 91	
Taxable returns, total	23,323,488	501,359,868	109,993,932	14,716,761	23,2 29 ,660	13,204,613	3,962,426	1,538,821	46,732	610,441	17,619	
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	12,924	31,446 116,750	8,339 61,734	1,306 11,009	12,924 32,031	1,343 10,798	6.474	414	574	924	4,933	
\$4,000 under \$5,000	130,313	590,477	268,069	51,019	130,085	53,093	12,010	941				1
\$5,000 under \$7,000 \$7,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	237,275 342,360 542,798 708,603 886,021	1,309,114 2,245,903 4,070,499 6,019,932 8,452,589	545,128 820,311 1,434,297 1,946,029 2,589,810	90,360 113,444 204,893 254,671 325,738	236,820 342,313 541,764 704,874 682,642	84,495 109,273 200,068 242,695 315,366	38,413 35,609 \$2,843 66,884 104 694	5,768 4,034 4,872 10,395 10,337	4,970	2,823	1,098	
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$14,000	968,670 1,070,113 1,127,110 1,225,584 1,193,416	10,197,192 12,311,326 14,096,441 16,546,463 17,294,077	2,955,298 3,404,038 3,744,292 4,312,163 4,376,309	360,843 413,679 432,517 496,835 517,274	965,745 1,063,872 1,120,098 1,215,122 1,190,963	343,834 402,228 409,766 468,143 494,351	113.822 140,520 15P,450 196,276 174,511	15,351 15,484 17,551 27,468 24,669	8,251	14,745	2,779	
515,000 under \$20,000 \$20,000 under \$25,000 \$30,000 under \$30,000 \$30,000 under \$30,000 \$50,000 under \$100,000	5.419.860 3.944,812 2.206,112 2.379,453 717,715	94,566,407 87,976,470 60,065,266 86,980,469 47,498,664	22.276,819 16,137,078 11,863,292 16,406,160 8,643,524	2,513,368 2,097,448 1,504,842 2,197,745 1,425,102	5,393,914 3,930,564 2,199,913 2,373,793 716,415	2,376,149 1,987,202 1,421,901 1,999,\$23 1,231,851	930,226 730,657 453,174 536,830 161,373	127,599 110,668 84,480 176,809 185,250	10,911 3,976 2,573 6,076 3,680	40,340 4,294 10,456 41,553 94,469] 2,948 1,073 1,943	5
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$000,000 ur more	144,292 27,794 3,146 1,086	16.871.083 7,766,087 2,094,601 2,256,592	3,455,798 1,612,956 509,818 622,650	749.355 471,439 187,042 296,852	143,909 27,688 3,133 1,078	560,116 270,821 94,886 126,711	36,641 8,962 1,252 505	209,174 202,461 111,834 192,962	2,088 1,137 193 101	127,182 153,053 51,182 69,420	1,654 906 19\$ 90	
Total nontaxable returns	1,319,164	10,466,222	6,643,676	678,525	1,309,068	627,467	169,789	53,253	14,297	80,964	19,993	1
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	558,034 3,402,084 5,732,813 14,949,741	2,112,568 26,886,999 72,205,331 410,621,180	1,486,284 10,168,592 19,770,049 85,212,694	193,627 1,280,555 2,323,050 11,596,086	556,425 3,385,194 5,701,249 14,895,860	198,426 1,227,243 2,211,754 10,194,671	50,775 413,529 610,004 2,677,887	4,967 49,988 105,681 1,431,248	3.436 10.519 11.304 35,770	9,641 8,210 19,502 653,664	9,018 4,708 3,770 10,116	0

NOTE Detail may not add to toal because of rounding

ble 2.5-Returns with Medical and Dental Expenses Deduction: Medical and Dental Expenses Deducted by Size of Adjusted Gross Income

		То	tal			msnet ect to en by 3	Medical and dental expenses subject to reduction by 3 percent of adjusted gross income						
Size of adjusted gross income					sdjuster inco	d gross ome	To	tal	Medicine and druga				
	Number of returns	Adjusted gross income	Total Itemized deductions	mized snd luctions dantal		Amount	Number of returns	Amount	То	tai	Deductible 1 percent of adjusted gross income		
				expenses deduction					Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(6)	(9)	(10)	(11)	(12)	
uma, total	19,483,273	380,408,369	90,657,336	11,422,312	17,180,029	1,954,856	18,234,256	16,598,799	10,616,245	2,157,335	10,616,245	1,241,11	
nder \$1,000 10 under \$2,000	13,219 23,794 61,898 180,654 284,417	6,116 34,773 163,213 643,752 1,293,458	45,090 79,003 217,140 520,569 783,873	14,294 19,963 118,332 217,814 295,550	6,987 18,367 42,856 157,279 235,273	763 2,343 4,603 17,257 27,015	12,990 22,324 59,242 171,131 262,052	13,807 18,570 120,083 218,459 304,332	5,133 13,724 37,444 126,928 194,745	1,129 1,898 7,653 22,383 32,122	5,133 13,724 37,444 126,928 194,745	3 19 1.48 4,48 8,42	
0 under \$6,000 0 under \$7,000 0 under \$8,000 0 under \$8,000 0 under \$10,000	420,865 501,841 623,352 744,968 851,745	2,318,145 3,279,059 4,678,224 6,331,796 8,097,295	1,234,478 1,478,706 1,907,943 2,293,268 2,826,399	405,060 433,723 569,029 561,972 706,093	357,794 417,960 520,647 634,565 723,735	41,547 50,342 61,188 72,240 81,349	410,060 472,697 597,291 679,017 784,593	429,263 474,794 638,995 651,989 834,104	296,048 368,151 467,125 472,665 530,250	61,789 68,720 91,402 88,663 104,598	296,048 368,151 467,125 472,665 530,250	15,39 22,06 31,58 34,31 42,79	
00 under \$11,000 00 under \$12,000 00 under \$13,000 00 under \$13,000 00 under \$14,000 00 under \$15,000	882,970 950,439 939,147 999,684 974,748	9,288,880 10,931,358 11,740,050 13,499,178 14,127,871	2,884,749 3,214,928 3,244,579 3,648,076 3,694,597	563,406 573,356 516,993 520,707 542,427	737,345 811,543 794,243 862,555 648,733	63,648 92,900 91,245 95,860 94,404	799,809 853,150 639,062 884,984 832,213	715,208 751,001 713,855 748,300 773,626	575,534 605,694 579,218 627,265 573,577	104,446 112,911 109,167 118,173 101,512	575,534 605,694 579,218 627,265 573,577	50,04 56,62 57,14 65,20 61,64	
00 under \$20,000 00 under \$25,000 00 under \$30,000 00 under \$30,000 00 under \$100,000	4,148,117 2,934,643 1,644,362 1,732,076 467,890	72,222,504 65,426,751 44,752,477 63,167,954 30,634,257	17,734,010 13,942,074 9,068,667 12,326,213 5,725,590	2,101,459 1,286,247 679,307 865,858 321,774	3,625,716 2,676,959 1,526,228 1,634,542 449,461	407,145 296,885 173,928 190,385 57,116	3,492,746 2,308,411 1,211,377 1,184,489 295,361	3,287,215 2,243,319 1,280,715 1,613,562 579,273	2,356,284 1,433,171 739,322 664,563 129,675	463,253 298,280 160,620 160,316 40,231	2,356,284 1,433,171 739,322 664,563 129,675	291,41 209,31 120,92 126,05 34,53	
000 under \$200,000 000 under \$500,000 000 under \$1,000,000 0,000 end over	83,954 15,913 1,802 575	10,974,274 4,449,904 1,198,992 1,145,108	2,120,553 983,752 330,840 352,239	63,581 21,595 3,009 742	81,482 15,603 1,765 571	10,315 1,906 208 64	50,771 8,252 970 264	142,710 37,053 6,267 2,299	16,581 2,722 261 65	6,515 1,323 174 37	16,681 2,722 261 65	5,98 1,25 17. 3	
e returns, total	16,204,998	370,757,443	64,126,733	9,268,033	18,155,729	1,631,150	15,015,808	14,308,211	9,923,392	1,963,720	9,923,392	1,183,60	
nder \$1,000 0 under \$2,000 10 under \$3,000 0 under \$4,000	4,444 37,628	10,465 138,209	3,290 66,037	636 24,356	934 28,035	102 2,339	4,432 36,816	851 25,865	2,337 26,354	256 3,625	2.337 26.354	5 95	
0 under \$5,000 0 under \$5,000 0 under \$7,000 0 under \$3,000 0 under \$3,000 0 under \$3,000	130,156 227,186 315,743 504,619 656,925 771,086	590,109 1,257,879 2,068,113 3,789,906 5,580,571 7,333,293	266,734 531,061 761,703 1,352,341 1,817,762 2,293,865	80,303 159,518 203,365 358,461 405,240 472,618	117,218 195,792 268,144 427,022 567,533 563,462	12,522 22,560 31,373 49,753 63,424 74,509	116,146 218,764 296,088 480,312 598,996 704,443	63,442 171,952 229,347 413,678 483,978 565,441	82,822 147,389 234,052 371,284 417,468 479,130	13,052 29,535 43,502 64,307 76,276 91,899	82,822 147,369 234,052 371,284 417,466 479,130	3,60 7,87 13,92 24,76 30,10 38,43	
00 under \$11,000 00 under \$12,000 00 under \$13,000 00 under \$14,000 100 under \$15,000	636,185 920,355 915,859 976,757 961,901	8,799,368 10,586,631 11,450,544 13,188,407 13,943,200	2,598,273 2,973,032 3,088,174 3,496,753 3,591,622	488,296 504,481 481,800 489,639 511,711	703,536 787,052 774,607 843,996 637,473	79,272 89,686 88,991 93,7 5 6 93,234	753,447 823,553 818,123 663,560 819,407	630,301 675,366 673,438 711,427 738,792	542,135 584,919 565,005 613,713 563,408	97,150 107,852 106,123 116,164 99,106	542,135 584,919 565,005 613,713 563,408	46,87 54,48 55,65 64,01 60,54	
00 under \$20,000 100 under \$25,000 100 under \$30,000 100 under \$50,000 100 under \$100,000	4,099,080 2,917,274 1,638,252 1,724,513 465,296	71,387,063 65,039,359 44,588,260 62,881,732 30,466,247	17.251,528 13,706,068 8,990,391 12,062,514 5,598,204	1,970,706 1,235,138 672,312 793,625 310,5 5 6	3,583,592 2,660,919 1,521,387 1,628,982 447,072	402,062 295,127 173,309 189,856 56,812	3,450,732 2,292,564 1,206,809 1,177,625 293,373	3,142,246 2,185,076 1,270,974 1,534,813 565,622	2,325,326 1,423,046 736,500 660,036 128,898	455,803 295,353 159,687 156,033 39,856	2,325,326 1,423,046 736,500 660,036 128,898	287,819 207,53 120,46 124,879 34,254	
.000 under \$200,000 .000 under \$500,000 .000 under \$1,000,000 .0,000 and over	63,572 15,815 1,783 569	10,924,236 4,422,663 1,186,107 1,125,081	2,072,306 954,186 317,367 331,502	80,281 21,171 2,897 741	81,147 15,514 1,747 565	10,277 1,895 206 63	50,520 9,193 963 262	138,821 36,432 6,090 2,261	16,553 2,696 257 64	6,437 1,297 170 37	16,553 2,696 257 64	5,922 1,233 169 31	
iontaxsble returns	1,278,275	9,650,944	8,528,802	2,154,277	1,024,300	123,505	1,216,448	2,292,565	692,853	193,616	692,853	57, 51	
rms, summary; r \$5,000 00 under \$10,000 100 under \$15,000 100 or more	563,982 3,142,771 4,746,988 11,029,532	2,143,312 24,704,519 59,567,336 293,973,220	1,645,674 9,740,795 16,686,928 62,583,938	665,953 2,675,897 2,716,889 5,363,573	460,562 2,654,721 4,052,419 10,012,327	51,982 306,665 458,058 1,137,952	527,739 2,943,658 4,209,218 8,553,641	675,252 3,029,144 3,701,990 8,192,412	377,974 2,134,239 2,961,288 5,342,744	65,185 415,193 546,210 1,130,750	377,974 2,134,239 2,961,288 5,342,744	14,617 146,150 290,657 789,688	

F lotes at end of table.

Table 2.5—Returns with Medical and Dental Expenses Deduction: Medical and Dental Expenses Deducted by Size of Adjusted Gros Income—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

	are estimates b		lical and dental				adjusted gross	income-Contin	Jed	=
Size of adjusted gross income	Medicine and Medicin druga in of 1 p of ad gross	drugs-Cont'd ne and excess ercent justed	Baland Insurance	to et	All other medical and dantal expenses		Deductible 3 percent of edjusted gross income		Medic dental s in scc	ess of ent of sted
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of reuturna	Алн
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	12
All returns, total	5,630,815	916,225	13,454,776	2,941,258	14,716,024	12,741,385	16,234,211	7,131,142	11,954,814	S 16
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	5,133 13,724 34,220 122,046 162,551	1,092 1,706 6,167 17,901 23,702	6,758 16,669 39,113 141,689 203,396	1,345 3,842 8,498 32,354 44,868	11,323 20,823 57,103 163,114 251,965	11,370 13,022 105,418 168,205 235,762	12,945 22,324 59,242 171,131 262,052	276 950 6,355 17,902 35,798	12,990 22,324 59,197 165,715 255,830	
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$6,000 \$8,000 under \$9,000 \$3,000 under \$10,000	247,265 295,838 357,573 329,217 351,336	46,396 46,653 59,817 54,368 61,608	335,368 369,618 479,495 537,650 645,231	81,020 86,222 105,959 125,173 127,831	383,808 453,219 565,395 624,518 718,496	301,847 341,919 473,219 472,447 644,465	410,060 472,697 597,291 679,017 784,593	65,730 91,413 131,153 162,257 209,359	382,058 461,515 561,892 586,672 677,093	50 50 71 74
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	362.211 371,735 329,313 344,734 266,627	54,403 56,285 52,024 52,972 39,869	632,914 688,705 674,535 715,625 681,310	139,129 141,561 138,496 148,357 138,314	751,493 798,436 778,840 819,820 779,530	521,676 553,155 523,335 546,971 595,442	799,809 853,150 839,062 884,984 832,213	235,451 270,\$45 288,107 323,453 325,603	683,136 707,088 683,757 694,498 642,463	R.S.M.
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$30,000 under \$100,000	1,084,798 534,405 233,472 147,711 16,068	171,843 88,962 39,700 34,260 \$,697	2.861.051 1.985.321 1.056.792 1.054.500 271.475	\$95,589 408,295 236,795 269,360 90,601	3,208,674 2,035,635 1,062,814 991,821 207,165	2,519,763 1,746,062 1,004,220 1,309,942 482,974	3,492,746 2,308,411 1,211,377 1,184,489 295,361	1,592,900 1,253,957 775,335 838,087 314,615	2,545,880 1,433,584 682,690 \$93,617 \$1,940	1
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 and over	762 52 4 —	529 69 2	47,565 8,819 920 257	14,900 2,399 221 57	27,372 4,180 390 90	127,281 34,585 6,043 2,242	50,771 9,252 970 264	69,444 17,364 3,466 1,622	9,358 1,172 125 20	1000
Taxable returns, total	4,920,718	780,116	12,525,417	2,895,427	13,554,913	10,830,669	15,015,808	6,869,329	10,792,574	1
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000	2,109	199	25,768	3,168	38,673	20,481	4,432	316	4,432	53
\$3,000 under \$4,000 \$4,000 under \$5,000	25,579 69,352	2,667 9,443	99,513	16,366	110,735	57,634	L 36,616 116,146	3,848 15,662	32,518 113,288	.01 7
\$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$8,000 \$3,000 under \$10,000	129.180 167,744 277,672 266,870 312,349	21,664 29,578 39,541 46,174 53,462	179,653 234,529 392,149 462,317 587,562	41,552 47,219 84,818 108,535 114,459	205,494 287,105 450,641 547,006 641,928	108.737 152.549 289.317 329.269 417,519	218,764 296,088 480,312 598,996 704,443	35,015 57,354 104,968 142,162 187,333	202,684 290,385 445,935 511,277 601,165	200 201 201 201
\$10,000 under \$11,000 \$1,300 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	337,362 355,952 319,231 340,464 260,987	50,278 53,365 50,471 52,151 38, 56 3	600,637 664,701 657,507 698,679 672,320	128,691 133,647 134,857 144,552 135,334	706,804 769,196 759,112 600,040 766,818	451,332 488,354 488,110 514,724 564,896	753,447 623,553 818,123 663,560 619,407	221,277 260,591 280,629 315,346 320,315	639,516 678,461 664,331 675,192 631,032	08 72 86 09 47
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$100,000	1,071,777 528,766 232,570 146,137 15,821	167,985 87,823 39,222 31,154 5,598	2.828,676 1,971,047 1,053,402 1,049,753 269,705	\$85,827 405,165 235,476 268,222 90,033	3,168,762 2,021,543 1,058,503 985,214 205,536	2,388,435 1,692,088 996,276 1,235,437 469,992	3,450,732 2,292,564 1,206,689 1,177,625 293,373	1,573,602 1,245,065 771,971 931,044 311,876	2,511,940 1,421,303 679,234 588,469 90,873	1.64 (011 (001 (74) (74)
\$100.000 under \$200.000 \$200.000 under \$500.000 \$500.000 under \$1.000.000 \$1.000.000 and over	745 48 3	514 64 2	47,361 6,769 914 255	14,850 2,381 218 57	27,187 4,143 365 88	123,457 33,987 5,871 2,204	50,520 9,193 963 262	68,817 17,156 3,399 1,583	9,244 1,153 122 20	1.000 1.200 1.000 1.000
Total nontaxable returns	710,097	136,106	929,359	245,763	1,181,111	1,910,716	1,218,403	261,814	1,162,240	: 17
All returns summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	337,674 1,581,249 1,694,620 2,017,272	50,568 269,043 255,552 341,061	407,625 2,367,362 3,393,089 7,286,700	90,907 \$26,204 705,858 1,618,218	504,328 2,745,436 3,928,119 7,538,141	\$33,777 2,233,697 2,740,579 7,233,132	\$27,694 2,943,658 4,209,218 8,553,641	61,281 659,912 1,443,159 4,966,791	\$16,056 2,669,230 3,410,942 \$,358,586	1.077 1.221 3.859 4 5.621

NOTE. Detail may not add to total because of rounding

Table 2.6-Returns with Total Miscellaneous Deductions: Total Miscellaneous Deductions by Size of Adjusted Gross Income

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

		To			Net Ca or the		Alimony Paid		
Siza of adjusted gross income	Number of returns	Adjusted gross Income	Total itemized deductions	Total miscellaneous deductions	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
rtums, total	21,879,827	449,152,356	103,783,443	12,298,642	1,772,728	1,241,209	461,447	1,150,318	
under \$1,000	9,302 14,089 53,838 146,350 219,273	5,596 20,915 137,834 519,314 994,391	30,031 49,708 191,765 397,143 568,315	2,436 10,004 15,700 46,108 64,643	6,863 10,313 15,630	4,236 6,793 15,030	9,028	7,626	
000 under \$6,000 100 under \$7,000 100 under \$3,000 100 under \$9,000 100 under \$10,000	364,132 439,233 567,140 719,877 870,817	2,006,703 2,870,604 4,261,823 6,124,501 8,286,828	1,023,552 1,248,107 1,893,021 2,173,963 2,772,913	132,255 151,348 220,168 270,124 353,106	26,711 19,018 47,797 39,180 55,140	13,514 15,980 26,840 40,927 57,920	2,936 7,731 11,103 4,892 12,607	4,013 7,761 8,541 7,024 17,893	
1000 under \$11,000 1000 under \$12,000 1000 under \$13,000 1000 under \$14,000 1000 under \$15,000	917.187 1,013,098 1,061,070 1,147,672 1,132,927	9,647,846 11,649,990 13,266,153 15,502,562 16,419,624	2,940,100 3,329,377 3,561,220 4,078,195 4,188,910	423,894 420,583 461,026 510,145 522,004	80.837 72,460 66,240 93,470 82,941	61,629 46,359 60,732 54,355 43,531	15,845 20,080 17,335 13,873 15,626	28,48 23,00 20,571 24,94 29,840	
000 under \$20.000 000 under \$25.000 000 under \$25.000 000 under \$50.000 000 under \$50.000	5,014,240 3,522,145 1,917,104 2,014,271 585,987	87,418,532 78,526,440 52,178,883 73,562,747 38,877,958	20,968,806 16,364,670 10,483,870 14,305,718 7,551,454	2,575,602 1,721,741 1,169,245 1,544,795 948,536	377,528 312,547 177,267 200,771 53,484	224,668 178,423 144,509 121,608 76,524	94,661 70,345 50,413 74,225 31,555	139,918 102,360 101,260 269,412 226,102	
0.000 under \$200.000 0.000 under \$500.000 0.000 under \$1.000.000 000,000 or more	121,633 24,581 2,853 1,008	15,953,700 6,890,015 1,898,842 2,130,555	3,166,995 1,549,940 516,697 628,975	399,159 194,650 65,743 75,627	11,390 2,629 350 142	28,829 13,762 3,625 1 415	7,262 1,664 199 67	88,42 33,03 7,19 2,87	
sie returns, totał	20,798,953	440,429,327	97,947,491	11,458,843	1,682,457	1,019, 566	437,938	1,073,24	
under \$1,000 300 under \$2,000 300 under \$3,000 300 under \$4,000	4,895	13,376 119,282	5,959 57,437	698 6,751	7,950	 1,825		-	
000 under \$5,000	103,693 201,731 280,285 469,877 635,700 800,592	469,096 1,116,322 1,834,517 3,532,312 5,405,823 7,623,734	215,991 459,481 650,761 1,243,482 1,736,962 2,340,592	21,207 52,205 76,841 173,041 217,548 298,331	13,718 8,842 45,260 33,245 48,140	7,632 1,285 16,506 18,063 37,522	L 7,533 10,204 4,184 11,494	7,310 6,544 4,794 14,363	
1000 under \$11.000 1000 under \$12,000 1000 under \$13,000 1000 under \$14,000 1000 under \$15,000	880,797 984,882 1,041,472 1,127,251 1,122,798	9,266,700 11,325,865 13,023,155 15,225,213 16,274,257	2,706,761 3,128,550 3,434,846 3,947,024 4,097,565	393,794 402,558 437,165 496,984 505,640	75,349 69,909 82,667 90,771 80,370	53,306 42,531 43,722 49,364 38,604	15,500 19,109 16,509 13,573 15,548	25,39 20,89- 18,96 23,36 29,67	
1000 under \$20,000 1000 under \$25,000 1000 under \$25,000 1000 under \$50,000 1000 under \$100,000	4,957,678 3,507,358 1,910,867 2,004,328 582,704	86,457,767 78,199,907 52,010,017 73,184,568 38,663,391	20,412,407 16,131,070 10,364,859 14,016,048 7,339,994	2,496,552 1,681,740 1,129,361 1,488,983 887,606	371,350 311,439 175,393 200,572 53,047	204,681 168,748 113,830 120,373 64,966	91,786 69,658 49,694 73,136 30,909	130,67; 100,06 96,379 253,024 213,05-	
10,000 under \$200,000 10,000 under \$500,000 10,000 under \$1,000,000 000,000 or more	121,000 24,400 2,816 997	15,868,988 6,838,446 1,874,299 2,102,292	3,076,303 1,492,832 487,784 600,783	378,033 181,725 57,608 74,272	11,323 2,605 346 141	21,773 11,280 2,140 1,415	7,201 1,639 195 66	87,06 32,31 6,59 2,76	
nontaxable returns	1,080,874	8,723,028	5,835,952	839,799	90,271	221,644	23,509	77,07	
rturns, summary der \$5,000 000 under \$10,000 3,000 under \$15,000 5,000 or more	442,852 2,961,199 5,271,954 13,203,822	1,678,051 23,550,459 66,486,175 357,437,672	1,236,961 8,911,556 18,097,802 75,53 [°] ,124	138,891 1,127,000 2,337,653 8,695,098	32,806 187,846 415,968 1,136,108	26,059 155,181 266,606 793,363	10,122 38,175 82,759 330,391	8,42 44,43 126,85 97,060	

Table 2.6—Returns with Total Miscellaneous Deductions: Total Miscellaneous Deductions by Size of Adjusted Gross Income—Continue [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Union	n Dues		xpenses for child and pendent care	,	Political contributions	miscel	Other ellaneous luctions
Ţ	Number of returns	Amount	Number of returns	Amount	Number of returns	f Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	8,735,732	1,320,923	1,665	5,896 1,331,3	364 68	87,571 61,3	376 20,193,864	7,19
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000		2,329		2,749 1,8			22 8,635 12,986 50,592 461 130,447 200,500	88 92 17 2
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	85,366 120,273 153,852 232 935 308,277	14,384 16,428 24,851	1 38 63 98	9,740 25,9 8,093 35,9 3,899 57,2 8,302 71,8 4,043 101,0	906 _J /272 31 818 14	7,999 1 14,487 1,2	566 328,482 395,556 395,556 141 512,132 227 640,542 267 774,979	6 7 32 11 12 12
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$14,000 \$14,000 under \$15,000	365,526 427,458 484,239 557,873 533,247	51,884 59,630 73,270	104 123 128	0,166 85,0 4,542 82,2 3,509 96,1 8,149 102,0 7,660 115,6	240 26 110 11 026 26	26,497 1,5 11,161 9 26,921 1,8	653 847.462 ,518 916,949 913 977,388 ,836 1,050,954 ,986 1,036,676	19 21 8 38 22 8 54 25 76 25 8
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$35,000 under \$50,000 \$35,000 under \$100,000	2,480,030 1,603,412 777,352 497,871 37,562	2 279,359 147,393 108,372	117 12 2 _ 3		199 10 162 7 826 _ 110	01,997 9,2		30 t,07 38 75 53 1,02
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 ar mare	1,970 276 25 10	81 5 15			36	10,390 1,4 1,321 2	.686 112,269 .473 22,578 202 2,663 82 924	78 14 53 1
Taxable returns, total	8,457,025	i 1,285,211	1,577	7,576 1,258,6	.03 6 6	66,952 59,5	,594 19,226,017	17 6,71
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	27,750	2,310	Ē	- - - -		9.970 2	269	
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$8,000 under \$9,000 \$9,000 under \$9,000	39.013 80.846 116,690 191,347 292,255	5 9,484 11,073 7 19,664	24 3 58 4 86	4,490 25,2 8,130 54,7 6,664 66,5 9,757 94,6	756 J 536 1/	14,063 1,1 6,825 2	183,161 256,992 424,653 181 561,107 257 712,229	82 · 6 53 · 10 07 · 11
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	350,195 418,055 478,703 551,499 529 555	50,404 58,932 72,346	102 121 126	8,235 83,1 2,610 81,1 1,661 95,3 6,961 101,2 4 072 110,5	180 2- 303 11 235 24	24,189 1,4 10,491 6 26,587 1,8	546 813,695 ,448 893,330 844 960,472 ,819 1,032,016 ,950 1,026,577	30 21 72 2 16 2
\$15.000 under \$20.000 \$20.000 under \$25.000 \$25.000 under \$30.000 \$30.000 under \$30.000 \$30.000 under \$30.000	2,466 680 1,600,458 776,518 497,630 37,551	8 278,881 3 147,281 108,255	1 117 1 12 5 _ 3		184 10 162 7 826 10	01,007 9,1 74,626 6,6 08,609 10,8	,717 4,565,865 ,157 3,278,809 ,696 1,804,460 ,870 1,897,197 ,424 545,166	09 1,0: 60 7 97 91
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,970 275 25 10	5 81	5	-	3	10.339 t.4 1,310 2	.668 111,662 465 22,409 201 2,628 82 914	09 1 28
Total nontaxable returns	278,707	35,715	, 8 '	8,320 72,7	/59 7	20,619 1,7	,795 967,047	.7
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	68,178 900,703 2,368,343 5,398,508	3 99,219 3 297,725	344 5 604	7.763 5.4 4.077 291,5 4.026 481,0 0,030 551,8	986 3 057 10	36,451 2,2	483 403,162 .201 2,651,691 .905 4,829,435 .789 12,309,572	91 5 39 1,1

NOTE Detail may not add to total because of rounding

Table 2.7-Returns with Interest Paid Deduction: Interest Deducted by Size of Adjusted Gross Income

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

		To	tal		Home n	nortgage	Investmen	it Interest!	All o	other
Size of adjusted gross income	Number of returne	Adjusted gross income	Total Itemized deductions	Interest deducted	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ums, total	23,385,461	478,620,909	111,017,988	38,885,282	18,987,168	24,170,854	6,738	333,712	20,843,714	14,380,717
nder \$1,000 30 under \$2,000 30 under \$2,000 30 under \$4,000 30 under \$5,000	9,088 23,644 45,843 116,035, 206,549	5,506 34,600 118,603 414,582 936,033	37,291 85,754 128,195 351,212 566,654	21.900 37,921 56,630 132,095 177,639	8,204 19,265 38,837 92,756 140,904	13,866 22,155 37,247 88,450 113,084	=	_	6,526 18,547 37,928 71,584 157,580	8,034 15,765 19,375 43,190 64,550
0 under \$5,000 10 under \$7,000 10 under \$2,000 10 under \$9,000 10 under \$10,000	366,264 460,308 592,843 740,972 917,637	2,016,185 3,014,716 4,443,529 6,299,631 8,726,601	1,040,888 1,350,804 1,740,940 2,317,528 2,898,281	346,512 497,286 587,446 839,974 1,066,361	234,659 320,976 405,682 529,347 648,640	222,090 326,339 378,948 532,950 688 420	158	\$,357	291,436 396,940 507,415 636,800 800,584	124,422 168,943 208,417 307,024 377,940
00 under 511,000 90 under 512,000 90 under 513,000 90 under \$13,000 90 under \$15,000	987,924 1,077,719 1,145,017 1,235,483 1,200,677	10,397,360 12,400,243 14,318,260 16,683,637 17,401,913	3,185,771 3,566,092 3,895,594 4,418,657 4,472,366	1,131,907 1,310,537 1,421,077 1,686,226 1,660,694	712,906 821,201 688,226 1,017,862 987,310	720,108 832,278 942,009 1,119,469 1,103,238			884,412 984,325 1,034,209 1,126,414 1,091,888	411,609 474,782 479,068 566,757 557,456
100 under \$20,000 100 under \$25,000 00 under \$30,000 00 under \$50,000 00 under \$10,000	5,406,520 3,824,630 2,097,841 2,176,813 608,913	94,271,773 85,256,253 57,094,776 79,412,252 40,232,890	22,602,091 17,819,461 11,541,481 15,558,379 7,872,900	8,342,044 6,448,473 3,895,034 5,189 110 2,431,226	4,630,930 3,294,630 1,793,916 1,849,775 459,257	5,609,634 4,267,549 2,574,967 3,246,650 1,050,726	2,679	22.174 43,327	4,912,600 3,477,981 1,880,998 1,875,396 521,613	2,731,275 2,173,954 1,319,040 1,928,283 1,337,173
000 under \$200,000 1000 under \$500,000 000 under \$1,000,000 0,000 and over	118,856 22,501 2,512 872	15,540,975 6,282,922 1,669,055 1,848,614	3,084,536 1,443,612 470,237 569,264	923,044 409,597 134,566 137,983	78,137 12,043 1,146 359	224,130 43,355 6,068 5,124	1,475 767 176 82	75,922 71,762 40,904 74,266	103,581 19,941 2,239 777	622,992 294,479 87,595 58,594
returns, total	22,175,086	468,873,147	104,817,641	36,273,115	17,990,694	22,785,599	5,029	233,680	19,839,047	13,253,633
ider \$1,000 0 under \$2,000 0 under \$3,000 0 under \$4,000	609	1,424 64,309	1,583 33,653	762 12,358	13,664	10,279	-	-	8,084	2,838
0 under 55,000	85,367	388,333	185,430	49,924	45,296	29,511	-	-	68,123	20,413
0 under \$6,000 0 under \$7,000 0 under \$8,000 0 under \$9,000 0 under \$10,000	183,083 266,692 485,354 636,525 842,390	1,010,323 1,753,920 3,638,139 5,408,524 8,015,333	434,685 649,929 1,287,704 1,777,920 2,507,272	125,160 223,641 398,839 633,512 910,081	102.013 162,791 317,011 435,064 584,217	77,433 140,192 249,946 396,531 590,689			143,702 234,540 409,991 545,145 739,963	47,726 83,449 148,893 236,981 319,392
00 under \$11,000 00 under \$12,000 00 under \$13,000 00 under \$13,000 00 under \$15,000	941,406 1,041,632 1,118,548 1,210,651 1,187,180	9,910,639 11,987,342 13,989,361 16,346,873 17,208,330	2,915,336 3,321,118 3,725,103 4,264,705 4,351,651	1.021.082 1.200,117 1.355,169 1.616,209 1.606,408	670,192 786,168 864,950 994,171 976,311	652.075 766.032 900,791 1.071.691 1.075.664	1,756	9,150	841,667 951,411 1,009,110 1,103,668 1,080,500	369,007 433,562 454,378 544,518 530,744
00 under \$20,000 00 under \$20,000 00 under \$30,000 00 under \$30,000 00 under \$100,000	5,344,451 3,806,234 2,091,441 2,166,972 604,984	93,221,388 84,854,588 56,923,090 79,029,884 39,975,440	22.056,222 17,579,535 11,413,098 15,309,442 7,645,245	8.094.609 6,320,799 3,840,109 5,071,590 2,323,260	4,576,888 3,279,669 1,789,174 1,843,987 457,084	5.491,560 4.231,498 2,557,179 3,228,309 1,041,045	982	20,333	4,855,220 3,462,145 1,875,089 1,866,762 518,194	2,602,948 2,087,094 1,282,930 1,836,963 1,261,883
000 under \$200,000 000 under \$500,000 000 under \$1,000,000 0,000 and over	118,229 22,309 2,469 861	15,457,157 6,227,887 1,640,512 1,820,351	2,999,408 1,380,700 436,631 541,071	867,755 371,370 116,280 114,081	77,804 11,959 1,126 355	221,761 42,525 5,787 5,081	1,348 710 158 75	60,863 57,973 31,701 53,660	102,997 19,762 2,207 767	585.110 270,871 78,793 55,340
ontazable returna	1,210,375	9,947,763	6,200,348	2,612,168	996,474	1,385,254	1,709	100,033	1,004,667	1,126,882
ms, summary r \$5,000 0 under \$10,000 00 under \$15,000 00 or more = not include carryover of investment interest disallowed	401,159 3,078,024 5,646,820 14,259,458	1,509,324 24,500,661 71,201,413 381,609,512	1,169,107 9,348,442 19,538,480 80,961,961	426,185 3,337,579 7,210,441 27,911,078	299,966 2,139,504 4,427,505 12,120,193	274,802 2,150,746 4,717,101 17,028,204	6,738	333,713	292,165 2,635,175 5,121,248 12,795,126	150,914 1,166,746 2,489,673 10,553,384

C inot include carryover of investment interest disallowed in previous years W : Detail may not add to total because of rounding

Table 2.8—Returns with Investment Interest Expenses: Investment Interest by Size of Adjusted Gross Income [All foures are estimates based on samples—more emounts are in thousands of dollars]

		figures are estim	ates based	on samples-	noney amo		_					
		Total ret investment int	turns with terest expen	1868				ith nonbusiness nterest expense		Ast investr	turns with business ment interast expense	
Size of edjusted gross income	Number return	r of Adju	usled oss come	investment Interest		mber of eturns	6	djuated gross ncome	Nonbusinese Investment interest	Number of returns	Adjusted grose income	Busines investme interest
	(1)		(2)	(3)		(4)		(5)	(0)	(7)	(0)	(9)
Totai		11,997	1,226,256	583,8	157	8,738		931, 8 17	357,087	8, 970	556,777	2
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$30,000		316 2,088 1,874	1,157 28.291 44,077	30,0 16,4 17,7	106	2,679		1,601 88,679	5,514 22,499	308 2,071 858	1,128 26,073 21,745	
\$30,000 under \$50,000 \$50,000 under \$100,000 \$200,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$1,000,000 \$1,000,000 ar more		2,441 2,122 1,653 993 214 96	92,635 150,842 260,874 293,833 145,632 208,915	23,0 94,7 138,5 118,4 55,5 86,7	745 952 434 523	1,401 1,475 767 176 82	57	98.527 208,704 227,249 119,245 167,412	45,184 86,148 79,354 42,766 75,624	862 444 76	35,204 83,793 119,826 130,524 51,765 84,719	
	Amount no	ot subject	Ī	Amount subjector to limitation	, t		<u> </u>		Amount ded	uctible in current year		
Size of edjusted gross income	Number of	Amount	Numbe		mount	Numbe		Amount	Number o	onbusiness 1 Amount	Number of	Amou
	returns		retur			return			returns (16)	(17)	(19)	(10)
	(10) 11,997	(11)	(12	4,930	(13) 435,121	(14)	11,997	(15) 550,0	_	,738 333,712		
Total	316	2,36-	i4 i0	81 217 164	27,652 10,556 5,781		316 2,088 1,674	25,6 15,9 17,1	81 [95 []	158 5,359 2,679 22,174	9 308 2,071 2,071	
\$30,000 under \$50,000 \$50,000 under \$100,000 \$200,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$1,000,000 \$1,000,000 or more	2,441 2,122 1,853 993 214 96	23,67	14 16 70	226 1,441 1,607 908 194 92	10,008 53,540 95,816 94,784 50,481 86,522		2,441 2,122 1,853 093 214 96	22.7 91.1 126.1 110.2 53,5 87,4	43 1 23 1 87 65	401 43,327 (475 75,922 767 71,762 176 40,90 82 74,266	2 862 2 444 4 76	
		<u></u>		1						eductible in current ye		
Size of edju	sted gross inc	юте				Numbe	Tot erof i		Number o	Ionbusiness I	Busi Number of	Amou
						retur	me	Amount	returns	Allound	returns	
						(20	<u>}</u>	(21)	(22)	(23)	(24)	(25)
Total .						1	1,316	33,5	78	1,036 23,374	4 561	
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					•••		1 10	5,0	120	463 2,33	1 1	
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$500,000 under \$1,000,000							414 466 163 23 10	3,6 12,8 8,1 1,9	602 129 147	393 10,221 149 7,59 23 1,86 10 1,35	1 44 2 7	

NOTE Detail may not add to total because of rounding

Table 2.9—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income [All figures are estimates based on samples—money amounts are in thousands of dollars]

				Number of		Exemp	tions for ege 65 or	over	
5	Size of adjuated gross income	Number of returne	Number of exemptions	exemptions for tax- peyers	Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Total income tax
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
fotal		62,229,332	212,202,596	126,560,899	7,683,135	9,937,208	81,010,831	11,874,710	11,906,986
usted gross income . er \$1,000 under \$2,000 under \$3,000 under \$4,000 under \$5,000		643,791 4,738,778 5,407,488 5,002,560 4,565,790 4,543,446	1,742,610 6,273,673 7,773,487 8,126,549 8,760,745 9,362,490	1,032,816 5,198,675 6,069,037 5,907,254 5,776,611 5,929,545	97,152 226,398 347,655 564,814 751,115 834,908	131,050 298,224 427,385 683,666 919,882 1,014,646	660,040 133,442 532,594 1,424,867 2,623,366 3,766,082	2 200 11,838 70,936	1,331 121 25 200 11,909 70,938
under \$6,000 under \$7,000 under \$8,000 under \$9,000 under \$10,000		4,737,247 4,164,112 3,849,630 3,725,148 3,476,777	10,312,187 9,699,535 9,350,627 9,494,838 9,346,466	6,401,144 5,849,233 5,647,402 5,586,398 5,410,995	699,254 568,960 440,949 447,994 386,453	900,502 746,562 599,049 599,402 500,870	3,831,838 3,682,897 3,302,053 3,797,965 3,671,999	117,153 170,616 187,179 267,605 293,130	117,153 170,616 187,179 267,871 293,130
under \$11,000 under \$12,000 under \$13,000 under \$14,000 under \$15,000		3.282,636 3.120,493 2.950,537 2.926,377 2,683,637	8,988,267 9,003,089 8,769,582 9,0\$2,085 8,517,542	5,213,144 5,173,461 5,004,622 5,137,067 4,765,493	267,711 259,272 192,212 173,431 147,872	350,965 344,652 243,571 219,290 193,909	2,603,935 2,985,125 2,403,472 2,335,718 2,144,224	245,608 289,407 249,864 254,648 233,736	245,608 289,407 249,864 254,648 233,762
under \$20,000 under \$25,000 under \$30,000 under \$50,000 under \$100,000		10,353,534 5,598,117 2,744,255 2,747,618 781,406	34,781,699 19,534,517 9,669,366 9,968,496 2,975,811	19,239,870 10,737,477 5,315,032 5,312,180 1,499,232	509,562 245,058 139,541 232,788 110,078	692,362 337,463 185,566 328,659 160,837	8,764,629 5,460,687 3,803,720 8,732,697 7,399,970	1,078,441 795,083 620,732 1,782,382 2,055,443	1,078,877 795,403 620,775 1,783,276 2,057,864
0 under \$200,000 0 under \$500,000 0 under \$1,000,000 100 or more		152,349 29,193 3,289 1,124	579,066 104,563 11,492 3,814	291,368 54,803 6,036 2,004	30,299 8,095 1,104 420	44,725 11,793 1,578 600	4,060,098 2,311,738 740,959 956,796	1,447,092 955,723 318,041 429,651	1,452,525 962,858 322,159 439,487
ns, summary \$5,000 \$) under \$10,000 \$0 under \$15,000 \$0 or more		24.901,853 19,952,914 14,963,680 22,410,885	42,039,554 48,203,653 44,330,565 77,628,824	29,913,938 28,895,172 25,293,787 42,458,002	2,822,042 2,543,630 1,040,498 1,276,965	3,474,853 3,346,385 1,352,387 1,763,\$83	7,820,312 18,286,752 12,672,47\$ 42,231,293	82,975 1,035,883 1,273,263 9,482,589	84,523 1,035,950 1,273,290 9,513,222

-			Exem	ptions for blin	dness			Exemption	na for children	et home	
	Size of edjusted gross income	Number of returns	Number of exemptions	Adjuxted gross income less deficit	Income tax after credits	Total income tax	Number of returns	Number of sxemptions	Adjusted gross income less deficit	Income tax sfter credits	Total Income tax
1		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(16)
	Lat	206,988	217,592	2,203,246	257,530	257,727	32,695,569	70,845,058	507,620,657	62,723, 994	62,795,551
T L L L L L L L L L L L L L L L L L L L	ed grass income	869 16,031 15,495 29,278	869 16,031 15,723 31,327	6,318 18,887 41,359 110,917		18 (*)	234,765 366,296 603,481 739,295 943,766 1,106,528	554,539 713,974 1,193,215 1,422,425 1,688,632 2,145,665	-3,750,374 212,868 921,094 1,667,271 3,322,770 4,983,999		9,369 56 101 254 1,578 13,404
1 1 1 1 1 1 1 1	nder \$6,000 nder \$7,000 nder \$5,000 nder \$5,000 nder \$0,000	14,478 14,905 18,120 10,740 13,009	16,527 14,905 18,348 13,099 15,058	79,372 96,704 133,950 91,360 123,230	4,399 10,796 8,342	4,399 10,796 8,342	1,402,824	2,728,189 2,858,455 2,868,379 3,021,709 3,172,081	7,460,706 6,790,298 10,531,558 11,899,126 14,534,349	39,166 146,740 372,322 559,211 860,263	39,549 146,929 372,426 559,262 860,400
-	under \$11,000 under \$12,000 under \$13,000 under \$14,000 under \$15,000	7,808 12,150 16,227	7,808 12,150 17,026	83,031 143,137 225,366	6,272 12,044 21,026	6,272 12,044 21,026	1,497,725	3,207,484 3,276,431 3,314,871 3,495,554 3,365,841	15,715,525 17,221,804 18,951,139 21,639,044 21,957,188	1,050,793 1,265,862 1,498,127 1,815,150 1,969,071	1,050,854 1,265,977 1,498,313 1,815,294 1,969,313
0.50	under \$20,000 under \$25,000 under \$30,000 under \$50,000 under \$100,000	17,482 7,094 4,239 6,258 2,231	17.482 7.227 4.239 6.909 2.275	300,997 154,908 114,837 225,773 147,907	34,482 18,601 19,329 43,209 36,048	34,482 18,601 19,329 43,209 36,074	6,327,334 3,574,732 1,762,916 1,771,922 496,616	14.091,104 8,024,968 3,948,166 4,068,271 1,222,451	109,616,812 79,409,644 47,969,193 64,470,153 32,698,685	11,310,680 9,892,250 6,756,673 10,950,797 8,089,904	11,311,279 9,893,382 6,757,181 10,954,922 6,100,783
	under \$200.000 under \$500.000 under \$1.000.000 Ø or more	432 116 18 8		57,393 32,153 12,384 15,859	18,490 13,098 5,178 5,934	18,519 13,222 5,178 5,934	89,047 14,166 1,461 425	224,178 33,992 3,421 1,063	11,524,373 3,894,636 964,669 813,927	3,819,731 1,529,468 412,667 369,894	3,832,818 1,543,460 419,516 379,131
日田市	s, summary \$5,000 0 under \$16,000 0 or more	61,673 71,252 36,185 37,878	63,950 77,937 36,984 38,721	164,845 524,636 451,555 1,062,209	262 23,537 39,342 194,370	301 23,537 39,342 194,548	3,994,131 7,037,485 7,625,334 14,038,619	7,918,450 14,648,813 16,660,181 31,617,614	7,557,628 53,216,037 95,484,700 351,362,293	16,005 1,977,723 7,599,003 53,132,263	24,761 1,978,565 7,599,751 53,192,471

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Table 2.9—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continu [All figures are estimates based on samples—money amounts are in thousands of dollars]

		Exemptions for	or children swo	sy from home			Exemption	a for other de	pendente	
Size of adjusted gross income	Number of returns	Number of exemptions	Adjusted gross Incoms less deficit	Income tax after credits	Total income tax	Number of returns	Number of exemptions	Adjusted gross income less deficit	income tax after credits	To incc te
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(2
Total	960,909	1,713,064	16,067,359	2,289,712	2 ,293 ,695	2,320,431	2,926,775	35,095,795	4,685,516	4,1 5
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	4,956 12,645 8,646 16,174 22,139 32,530	7,498 31,315 25,806 25,931 48,712 73,726			437 	13,591 17,149 27,883 50,801 85,401 131,669	15,838 23,886 49,612 71,550 107,097 187,392		- 952 9,547	
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$5,000 \$6,000 under \$9,000 \$9,000 under \$9,000	41,143 36,109 41,676 53,553 45,237	88,712 56,168 74,877 99,042 74,712	224,505 233,834 308,442 458,958 431,320	4,207 8,708 16,895 32,910 38,879	4,313 8,708 16,895 32,910 38,879	123,075 107,422 137,872	177,113 174,212 142,572 175,188 172,750	720,764 809,337 809,748 1,174,397 1,291,378	18,078 29,968 36,809 75,300 85,636	1.1.2
\$10,000 under \$11,000 \$1,000 under \$12,000 \$13,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	41,559 43,604 40,118 39,815 44,698	71,833 62,755 69,906 70,072 79,535	435,530 502,815 499,177 536,703 648,337	38,568 52,573 47,870 56,306 73,453	38,568 52,573 47,870 56,306 73,453	114,859 107,769 101,663 95,377 83,532	137,033 137,213 133,039 120,518 105,322	1,204,371 1,240,632 1,270,885 1,291,741 1,213,471	97,920 107,928 109,551 114,096 116,883	
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$30,000 under \$100,000	182,144 105,320 54,558 68,971 20,793	305,243 190,752 94,987 115,894 37,319	3,144,339 2,344,539 1,476,155 2,526,114 1,350,851	365,690 309,013 218,025 437,829 320,600	365,696 309,151 218,269 437,967 321,362	363.102 204 467 112,474 120,121 42,627	435,638 236,630 121,376 136,583 53,697	6,254,975 4,548,155 3,056,668 4,376,194 2,810,493	666,623 584,044 435,663 747,121 684,086	
\$100,000 under \$200,000 \$200,000 under \$5,000,000 \$50,000 under \$1,000,000 \$1,000,000 or more	3,684 740 74 23	6,736 1,359 127 47	480,406 205,998 48,183 49,728	148,234 77,520 18,705 22,000	148,864 78,500 19,020 22,227	9,403 1,967 237 66	11,616 2,497 311 92	1,237,921 552,108 160,853 149,810	407,101 221,237 67,846 69,127	
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 ar more	97,090 217,718 209,794 436,307	212,988 393,511 354,101 752,464	161,426 1,657,058 2,622,563 11,626,314	1,727 101,600 268,771 1,917,616	2,164 101,706 268,771 1,921,057	326,494 636,273 503,200 854,464	455,375 841,835 633,125 998,440	921,894 4,805,624 6,221,101 23,147,178	10,499 245,791 546,379 3,882,649	3,

						Exemptions of	ther than sge	or blindness					-
Size of adjusted gross income	Number of	Number of	Adjusted gross	Salaries a (gro		Business n Issa		Sales of net gain I		All other less		Income tax	Te
	returna	exemptione	income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	sftar credits	inc i
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	ŀ
Totai	62,229,332	202,047,796	947,764,673	73,520,046	795,399,462	11,764,762	55,795,883	7,976,902	14,207,497	47,521,088	62,382,027	124,382,197	124, 8
No adjušted gross income 51 under \$1,000 51 000 under \$2,000 52,000 under \$3,000 53,000 under \$4,000 44,000 under \$5,000	643,791 4,738,778 5,407,488 5,002,560 4,565,790 4,543,446	1,610,691 5,967,850 7,337,670 7,427,160 7,821,052 8,336,328	6,304,555 2,713,830 8,072,359 12,446,382 15,956,144 20,491,960	200,836 4,259,687 4,855,922 4,387,691 3,781,201 3,799,904	1,400,372 2,649,436 7,207,613 10,709,249 12,864,040 16,387,277	489,351 286,698 395,915 460,320 479,704 455,619	6,549,301 107,021 28,896 286,654 491,301 689,025	166,582 82,562 143,533 203,184 235,142 234,351	524,667 32,008 92,301 108,684 148,025 111,318	367,392 1,057,692 1,611,943 1,791,854 2,012,823 1,981,268	1,680,293 139,407 743,549 1,341,794 2,452,778 3,304,340	2 2,988 49,448 351,477 784,699	
55,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$9,000	4,737,247 4,164,112 3,849,630 3,725,148 3,476,777	9,395,158 8,938,068 8,733,230 8,882,337 8,830,538	25,971,457 27,016,980 28 852,746 31,674,144 33,030,353	4,060,153 3,607,694 3,402,822 3,299,362 3,104,829	21,475,109 22,495,015 24,809,197 26,842,745 28,514,955	511,584 447,193 490,241 455,526 459,774	807,067 997,237 1,163,918 1,237,724 1,304,652	277,058 247,017 257,970 277,928 246,987	226,512 170,839 208,044 252,947 256,740	2,089,016 1,973,980 1,885,529 1,980,059 1,957,831	3,462,769 3,353,888 2,671,586 3,340,729 2,954,006	1,325,214 1,673,426 2,123,266 2,653,145 2,945,364	1, 1, 2, 2, 2, 2,
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	3,282,636 3,120,493 2,950,537 2,926,377 2,683,637	8,629,494 8,649,860 8,522,438 8,823,211 8,316,191	34 469,130 35,890,291 36,885,639 39,501,373 38,893,332	3,014,731 2,877,224 2,763,152 2,760,199 2,538,003	30,535,781 31,841 916 33,166,602 35,795,850 35,289,109	447,523 438,269 402,337 414,567 375,779	1,326,768 1,169,966 1,199,934 1,332,785 1,204,650	249,823 253,987 260,850 274,702 247,899	207,465 289,641 290,576 261,257 243,006	1,947,900 1,949,200 1,944,304 1,993,617 1,935,404	2,399,117 2,588,768 2,228,526 2,111,481 2,156,566	3,337,948 3,588,272 3,835,968 4,167,884 4,247,324	3, 3, 1 3, 1, 4, 4, 4, 4, 5
\$15,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000	10.353,534 5,598,117 2,744,255 2,747,618 781,406	34,071,855 19,189,827 9,479,561 9,632,928 2,812,699	178,968,121 124,310,576 74,624,652 100,168,142 51,550,859	9,823,803 5,291,983 2,551,029 2,386,303 609,201	162,152,299 111,261,173 64 246,093 74,020,074 28,691,733	1,585,047 989,476 596,677 968,443 479,295	6,647,995 5,766,811 4,848,602 13,554,988 12,175,350	1,144,358 903,616 614,039 1,021,476 471,929	1,100,770 1,004,699 815,258 2,066,863 2,125,947	8,091,917 4,834,275 2,527,753 2,632,365 770,155	9,067,056 6,277,893 4,714,699 10,506,217 8,557,829	21,166,385 17,016,948 11,401,797 18,206,952 13,343,871	21, 17, 11, 18, 13,
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	152.349 29,193 3,289 1,124	533,898 92,651 9,895 3,206	19,918,461 8,149,944 2,187,947 2,344,606	118,643 22,370 2,466 838	9,563,188 2,787,478 447,789 245,369	109.338 22,489 2.676 941	4,239,045 1,424,251 305,609 248,977	113,419 24,475 2,962 1,053	1,339,346 1,045,450 462,705 802,429	151,308 29,099 3,281 1,123	4,776,883 2,892,765 971,843 1,047,831	6,824,711 3,294,709 953,245 1,067,154	6. 3. 1.
All relurns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	24,901,853 19,952,914 14,963,680 22,410,885	38,500,751 44,779,331 42,941,194 75,826,520	53,376,118 146,545,680 185,639,766 562,223,307	21,285,241 17,474,860 13,953,309 20,806,636	51,217,986 124,137,020 166,629,259 453,415,197	2,567,607 2,364,318 2,078,475 4,754,382	5,160,446 5,510,598 6,234,104 49,211,629	1,085,354 1,306,960 1,287,261 4,297,327	1,017,004 1,115,082 1,291,945 10,783,466	8,822,972 9,886,415 9,770,425 19,041,276	6,301,574 15,782,979 11,484,457 48,813,015	1,188,614 10,720,416 19,177,397 93,295,771	1, 0 10, 0 19, 3 93, 3

Footnotes at end of lable

e 2.9-All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, By Size of Adjusted Gross Income-Continued

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

					Number of ex	emptions other	than age or l	blindness: One				
Size of adjusted gross income	Number of	Adjusted gross	Salaries a (gro	nd wages osa)		lose ¹	Sales of net gain	property lass loss ²	All other less	Income loss ⁴	Income tax sfter	Total
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	credits	tax
	(42)	(43)	(44)	(45)	(46)	(47)	(46)	(49)	(50)	(51)	(52)	(53)
'otal	31,586,644	180,240,840	27,911,378	146,475,195	1,788,150	4,102,680	1,688,099	2,122.072	13,997,492	27,540,881	22,460,738	22,478,262
usted gross income	228,362 4,105,674 4,418,026 3,681,358 2,858,263 2,573,283	901,014 2,346,970 6,561,643 9,124,261 9,954,116 11,598,568	37,946 3,823,584 4,072,302 3,312,328 2,422,330 2,154 948	181,744 2,201,656 5,895,416 7,979,369 8,182,018 9,366,036	132,649 130,291 180,340 189,717 132,194 108,447		39,805 45,803 78,659 118,376 117,400 90,707	2,991 4,403 38,246 51,285 53,595 49,173	105,561 641,977 1,304,792 1,290,716 1,277,061 1,137,470	249,601 126,633 538,527 870,123 1,557,636 1,953,312	2,988 49,271 346,854 724,926	669 122 2,988 49,271 346 909 724,926
under \$6,000 under \$7,000 under \$8,000 under \$8,000 under \$10,000	2,473,966 1,956,157 1,593,548 1,457,110 1,131,572	13,538,748 12,675,586 11,931,479 12,395,533 10,747,482	2,155,076 1,726,873 1,451,283 1,295,810 990,596	11,491,668 10,819,056 10,657,735 10,652,345 9,065,583	115.432 82.249 71,773 66,005 66,215	237,196 204,906 178,096 208,240 187,185	117,762 95,429 82,877 75,737 68,238	54,433 64,208 41,808 77,545 90,501	1,117,758 949,207 758,545 757,247 682,386	1,755,452 1,587,415 1,053,840 1,457,402 1,404,212	1,149,221 1,277,674 1,367,712 1,557,158 1,431,028	1,149,308 1,277,674 1,367,712 1,557,158 1,431,028
under \$11,000 under \$12,2000 under \$12,2000 under \$14,000 under \$15,000	1,021,808 792,455 672,167 529,280 433,707	10,717,987 9,116,234 8,390,981 7,132,213 6,280,907	933.263 713,498 615,992 477,834 391,479	9,487,443 7,880,299 7,311,849 6,144,962 5,262,180	55,281 47,899 40,366 35,329 33,109	165,243 153,101 166,273 78,275 102,416	72,671 70,930 56,553 60,716 61,594	55,059 88,705 65,960 36,991 62,498	628,604 533,055 459,932 386,470 339,025	1,010,243 994,129 846,900 871,984 833,813	1,523,627 1,332,042 1,279,788 1,108,754 1,002,633	1,523,627 1,332,101 1,279,788 1,108,754 1,002,659
under \$20,000 under \$30,500 under \$30,000 under \$30,000 under \$10,000	1,034,212 311,057 119,315 136,611 45,744	17,562,703 6,870,082 3,240,719 5,055,106 3,041,951	903,461 254,219 80,994 71,576 20,452	14,163,282 4,845,500 1,801,600 1,856,055 838,000	114,414 57,080 30,968 51,208 20,408	523,262 367,802 268,930 692,496 406,163	163,942 99,460 51,405 78,360 31,290	155,751 118,215 123,471 225,857 229,244	854,939 288,218 114,235 132,187 45,193	2,720,407 1,518,565 1,046,718 2,280,698 1,568,544	2,998,741 1,325,972 686,280 1,181,691 930,051	2,998,767 1,326,360 686,449 1,182,529 932,018
0 under \$200.000 0 under \$500.000 0 under \$1.000,000 00 or more	9,593 2,755 415 206	1,279,594 793,801 276,427 508,763	4,257 1,039 156 62	256,490 83,764 20,053 11,092	4,989 1,419 237 131	152,006 82,936 19,605 585	7,560 2,267 369 189	123,074 113,325 42,306 159,410	9,555 2,740 413 206	748,024 513,776 194,463 337,676	478,682 345,411 124,630 235,604	480,492 348,407 125,808 240,538
ns, summary: 1 \$5,000 0) under \$10,000 30 under \$16,000 \$00 or more	17,864,966 8,612,353 3,449,417 1,659,908	38,684,545 61,288,828 41,638,323 38,629,147	15,823,438 7,619,638 3,132,066 1,336,236	33,806,239 52,686,388 36,106,733 23,875,836	873,638 401,674 211,984 280,854	112,036 1,015,623 665,308 2,533,785	490,750 440,043 322,464 434,842	193,712 328,496 309,213 1,290,654	5,957,577 4,245,143 2,347,086 1,447,686	4,796,630 7,258,322 4,557,069 10,928,872	1,124,039 6,782,793 6,246,843 8,307,061	1,125,085 6,782,881 6,246,929 8,321,369

					Number of exi	emptions other	than age or t	olindness: Two				
Size of adjusted gross income	Number of	Adjusted gross	Salaries s (gro		Business r less		Sales of net gain		All other less		Income tax	Total
	returns	income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	credita	tax
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
otal	19,370,906	261,434,030	16,125,685	198,832,896	3,713,405	15,825,624	2,785,180	5,923,560	13,983,822	40,751,951	38,490,247	38,543,307
sted gross income ir \$1,000 under \$2,000 under \$3,000 under \$3,000 under \$5,000	181,107 324,099 531,083 790,583 942,240 1,048,000	1,633,847 190,463 812,191 1,974,279 3,293,692 4,741,084	61,475 191,342 384,565 599,271 687 178 808,131	353,512 198,268 593,065 1,415,322 2,230,075 3,324,790	146,143 80,914 117,925 162,803 183,493 158,169	1,764,932 \$3,696 25,435 105,103 156,528 133,930	59,052 19,873 37,035 54,483 81,662 91,740	134,085 12,113 19,620 44,927 64,378 41,660	116,877 154,450 225,380 361,507 542,652 593,683	-356,512 33,779 174,071 408,927 842,711 1,240,704	2 	4,232 121 25 260 4,643 57,431
under \$5,000 under \$7,000 under \$3,000 under \$10,000	1,090,533 1,016,449 1,000,855 968,909 924,799	5,983,670 6,586,921 7,484,324 8,216,634 8,783,298	816,530 775,077 782,679 773,031 765,976	4,043,165 4,569,015 5,488,220 5,974,044 6,790,271	197,281 155,904 176,005 163,733 150,931	225,379 321,035 364,616 355,413 417,185	113,855 80,526 106,826 137,171 110,365	107,001 76,977 110,078 107,695 104,124	643,717 624,059 630,899 669,516 612,809	1.608,125 1,619,894 1,521,410 1,779,482 1,471,718	161,631 315,395 474,857 629,746 781,041	161,681 315,406 474,857 629,852 781,041
b under \$11,000 under \$12,000 under \$13,000 under \$13,000 under \$15,000	855,399 887,719 807,476 805,758 740,072	6,974,568 10,209,663 10,094,397 10,876,899 10,732,485	740,214 784,562 723,806 741,055 673,563	7,197,012 8,373,753 8,397,339 9,341,184 9,100,107	149,730 143,603 122,766 119,041 113,411	421,628 327,710 335,585 368,737 421,450	97,262 89,673 101,276 92,609 85,813	89,598 128,518 118,519 139,567 93,098	598,487 629,861 613,706 606,101 582,419	1,266,331 1,379,683 1,242,954 1,027,411 1,117,832	880,467 1,074,280 1,140,307 1,281,576 1,303,178	880,525 1,074,308 1,140,307 1,281,576 1,303,178
s under \$20,000 under \$20,000 under \$30,000 under \$30,000 under \$10,000	2,941,152 1,630,071 822,564 778,247 220,952	50,882,270 36,169,401 22,331,612 28,487,341 14,639,235	2,715,210 1,498,682 746,061 647,182 162,833	43,449,867 30,563,461 18,239,685 18,945,011 6,637,225	466,358 282,898 178,055 267,374 132,409	1,969,670 1,668,185 1,338,163 3,682,633 3,017,821	402,580 307,207 197,724 320,306 147,281	510,328 454,752 332,044 852,914 856,004	2,464,309 1,483,459 786,606 759,400 219,081	4,952,405 3,483,002 2,421,719 5,006,782 4,129,184	6,819,550 5,556,873 3,800,656 5,695,698 4,035,732	6,820,454 5,557,501 3,800,977 5,697,622 4,040,614
3 3 under \$200,000 0 under \$500,000 0 under \$1,000,000 00 or more	49,687 11,387 1,301 464	6,585,374 3,218,293 870,937 928,846	37,123 8,762 1,015 362	2,543,534 952,400 151,522 61,049	34,399 8,606 1,059 395	1,288,389 490,630 106,040 102,987	39,311 9,921 1,187 442	544,319 434,035 188,653 358,553	49,512 11,366 1,300 464	2,209,132 1,341,228 424,722 406,257	2.353,691 1,323,825 384,641 414,731	2,362,263 1,334,578 369,760 430,095
ns.summary: 155000 10 under \$15,000 10 or more 10 or more	3,817,112 5,001,545 4,096,424 6,455,825	9,377,862 37,054,848 50,888,013 164,113,309	2,731,962 3,913,293 3,663,200 5,817,230	8,115,032 26,864,715 42,409,394 121,543,755	849,447 843,854 648,551 1,371,553	1,397,633 1,683,629 1,875,110 13,664,519	343,845 548,743 466,633 1,425,959	316,783 505,875 569,299 4,531,602	1,994,549 3,181,000 3,032,574 5,775,499	2,343,679 8,000,629 6,034,211 24,373,433	62,152 2,362,670 5,679,829 30,385,598	66,712 2,362,837 5,679,895 30,433,864

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Table 2.9—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continu [All figures are estimates based on samples—money amounts are in thousands of dollars]

					Number of exa	mptions other	than sge or bi	Indness: Three				
Size of adjusted gross income	Number of	Adjusted gross	Salaries a		Business n less i		Sales of net gain is		All other less		Income tax after	To
	ratuma	Income less deficit	Number of returns	Amount	Number of returne	Amount	Number of returns	Amount	Number of returns	Amount	credits	ti
	(88)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(78)	(7
Total	10,683,521	159,540,980	10,268,571	142,261,361	1,899,278	9,078,401	1,073,082	1,770,05 0	6,675,178	8,433,182	21,220,725	21,;
No adjusted gross income \$1 under \$1,000 \$2,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$5,000	76,749 150,909 215,953 237,755 350,805 415,116	943,545 83,051 332,782 604,943 1,238,958 1,865,983	34,466 121,561 195,036 209,484 309,926 387,125	238,996 122,271 348,366 522,335 1,110,680 1,677,066	65,656 34,211 36,612 40,075 65,694 65,783	1,026,041 20,869 48,365 24,999 64,267 116,389	23,912 4,155 11,204 12,692 15,858 20,538	62,385 4,416 13,722 5,872 11,110 8,281	49,141 34,086 39,878 59,155 102,382 123,189	-218,885 -22,768 19,059 51,738 52,901 64,246		
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$3,000 \$8,000 under \$9,000 \$8,000 under \$9,000	506,933 468,309 522,579 502,988 578,694	2,780,300 3,044,654 3,917,079 4,269,781 5,503,188	470,568 441,488 491,809 476,284 556,456	2,583,135 2,843,056 3,605,312 3,924,141 5,211,495	71,068 70,952 79,886 73,923 76,210	98,735 109,172 232,585 233,126 208,739	18,351 22,475 26,438 27,905 20,146	31,370 11,367 6,145 36,669 11,131	144,486 155,720 226,607 246,970 291,263	67,060 81,060 73,037 75,645 71,822	12,966 65,220 183,094 265,191 410,598	
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	520,044 514,961 497,711 534,917 497,780	5,468,091 5,919,700 6,235,560 7,217,281 7,208,650	497,833 495,216 484,054 515,100 486,603	5,121,927 5,563,416 5,922,869 6,758,721 6,911,054	78,490 72,125 71,198 80,037 66,513	201,133 181,644 202,957 314,545 154,411	28,500 32,804 37,959 44,443 33,329	28.465 13.844 39,411 21.606 20,763	290,351 298,245 308,909 345,350 351,717	116,567 160,795 70,323 122,410 122,622	456,835 540,5\$7 606,408 728,977 764,949	-
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$30,000 under \$100,000	2,011,355 1,087,491 537,146 503,376 123,270	34,772,694 24,201,057 14,590,709 18,252,580 8,084,548	1,956,340 1,054,890 518,300 460,542 101,924	32,727,543 22,558,077 13,103,832 14,473,641 4,751,464	293,925 181,528 107,020 171,025 75,789	1,168,377 949,233 812,100 2,170,894 1,935,034	176,025 149,070 108,390 162,531 74,456	93,385 119,750 80,022 290,839 323,187	1,557,070 929,620 490,054 481,665 121,824	783,390 573,997 594,755 1,317,206 1,074,863	4,148,457 3,402,696 2,292,978 3,391,649 2,128,274	4. ຕ. ນ. ຕ. ນ.
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	23,499 4,558 507 116	3,071,696 1,268,087 339,038 219,915	19,268 3,786 415 97	1,573,669 485,922 87,309 35,064	17,368 3,655 431 104	662,304 247,044 50,912 33,076	17,597 3,722 452 110	219,752 170,332 80,992 65,042	23,324 4,550 505 115	615,972 364,790 113,825 66,732	1,056,685 513,902 143,249 105,677	1,
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	1,447,287 2,579,503 2,565,413 4,291,318	3,182,172 19,515,001 32,049,482 104,794,325	1,257,598 2,436,605 2,478,806 4,115,562	4,019,714 18,167,139 30,277,987 89,796,519	368,363		88,359 115,315 177,035 692,353	105,786 96,883 124,089 1,443,302	407,831 1,065,046 1,594,572 3,608,727	\$3,708 368,623 592,717 5,525,530	2,343 937,089 3,097,726 17,183,566	3, 17,

					Number of exe	mptions other	than age or b	lindness: Four				
Size of adjusted gross income	Number of	Adjusted	Salaries a		Business r less		Sales of net gain li	property ess loss ²	All other less		income tax	Tc
	returns	Income less deficit	Number of returne	Amount	Number of returne	Amount	Number of returns	Amount	Number of returns	Amount	credits	t
	(78)	(79)	(80)	(61)	(82)	(53)	(84)	(85)	(86)	(87)	(88)	18
Total	10,442,091	173,757 ,68 6	9,851,859	155,492,675	2,151,682	12,319,456	1,226,923	2,126,774	6,830,999	3,818,778	22,107,159	22, 11
No adjusted gross income \$1 under \$1,000 \$2,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$5,000 \$4,000 under \$5,000	75,955 66,117 117,308 146,936 204,428 285,599	-1,337,702 53,732 181,602 372,108 722,438 1,294,066	32,016 66,612 98,390 136,006 180,069 251,246	288,921 84,888 179,038 409,453 639,487 1,164,812	68,250 24,333 29,180 33,877 50,705 62,002		30,667 9,976 8,221 11,712 8,720 11,886	175,899 5,432 10,597 2,098 5,865 4,444	46,067 16,580 18,064 40,394 51,821 83,616	-481,824 -1,271 -582 -3,800 8,076 33,102	- - - - - - - - - - - - - 	
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$6,000 \$8,000 under \$9,000 \$9,000 under \$10,000	359,851 365,163 409,591 384,110 423,364	1,982,799 2,383,318 3,079,424 3,281,215 4,021,781	335,145 334,518 378,381 363,614 399,230	1,818,035 2,140,141 2,823,664 3,057,225 3,742,861	67,580 67,461 80,510 78,898 78,392	124,489 184,468 219,634 209,289 232,922	13,284 24,289 20,278 19,634 27,361	12,878 23,007 19,549 19,796 29,243	100,884 146,829 158,060 175,573 210,180	27,398 35,702 16,\$77 —\$,094 16,755	1,283 14,269 82,438 143,793 215,641	
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	451,214 468,396 506,225 560,888 528,006	4,740,552 5,389,051 6,324,565 7,571,958 7,644,577	430,157 446,352 490,330 546,240 515,403	4,446,037 5,046,795 6,035,410 7,256,856 7,329,311	83,515 88,618 81,941 93,310 78,353	251,815 2\$2,957 232,308 250,971 261,031	27,801 27,874 35,685 42,317 30,476	27,405 13,794 28,731 17,390 26,321	227,200 271,848 315,214 359,047 367,446	15,294 75,505 28,115 46,740 27,913	490,336 634,557	
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$30,000 under \$100,000	2,242,263 1,321,634 648,045 656,411 167,976	38,876,884 29,328,761 17,620,690 23,899,858 10,962,736	2.187,263 1,276,438 618,697 597,978 140,640	36,992,629 27,407,107 16,005,187 19,056,282 6,956,566	354.952 237.569 128,979 232,752 105,771	1,366,350 1,368,727 1,115,640 3,422,945 2,813,449	206.825 191,866 129,566 231,395 93,563	205.517 139,260 150,318 387,748 321,782	582,546	312,389 413,667 349,545 1,032,882 870,938	4,076,465 3,723,502 2,519,306 4,147,203 2,738,006	4, 3, 2, 4, 2,
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1.000,000 or mgre	27,710 4,284 475 142	3,581,898 1,169,783 312,978 298,614	23,046 3,577 391 120	1,984,340 495,522 81,026 51,082	20,819 3,563 418 134	868,941 260,583 55,175 53,069	19,845 3,521 431 130	204,771 144,719 75,196 88,098	473	\$23,647 268,959 101,581 106,364	1,197,230 462,188 134,176 135,899	1,
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	916,343 1,942,079 2,\$14,729 5,068,940	1,286,244 14,748,537 31,670,702 126,052,202	764,339 1,810,888 2,428,482 4,848,150	2,766.598 13,\$81,926 30,114,410 109,029,741	268,347 372,841 425,737 1,084,957		80,782 104,646 164,153 877,142	191,251 104,472 113,643 1,717,409	256,542 791,526 1,540,755 4,242,176		80 4\$7,424 2,\$15,679 18,133,974	2. 19.

Footnotes at end of table

le 2.9-All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income-Continued

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

					Number of ex	emptions other	then ege or b	olindnasa: Fiva				
Size of adjusted gross income	Number of	Adjusted gross	Salariaa a (gro	nd weges oss)	Business i less		Salas of net gain		All other less	income lass ³	Income tax efter	Total
	retuma	Income lass daficit	Number of raturne	Amount	Number of ratums	Amount	Number of returns	Amount	Number of returns	Amount	credits	tex
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)
Total	5,563,084	98.231,32 4	5,236,415	86,810.834	1,283,230	8,152,951	702,661	1,262,037	3,565,107	2,205,506	12,139,365	12,157,485
wsted gross income fer \$1,000 under \$2,000 under \$3,000 under \$4,000 under \$5,000	42,211 32,820 68,434 73,426 127,268 132,191		21,335 26,825 56,328 66,260 114,199 115,269	203,682 25,734 107,657 180,888 422,354 488,488	41,651 6,173 20,463 19,046 24,855 42,613	-20,512 -14,148 36,193	14,605 1,048 6,280 4,103 5,079 14,432	63,372 477 7,340 5,648 3,232 14,279	25,820 7,380 18,159 22,536 23,367 33,559	161,706 1,913 5,956 10,459 		2,697
under 55.000 under 57.000 under 38.000 under 39.000 under 10.000	162,033 181,359 161,534 208,559 228,210	893,172 1,182,357 1,221,985 1,788,223 2,170,751	148,393 166,117 150,285 197,373 213,890	839,506 1,051,990 1,130,398 1,645,585 2,010,543	30.056 38.029 39,803 43,361 54.087	52,231 89,289 85,122 128,612 159,397	8,542 12,316 8,274 9,457 12,631	12,096 3,954 8,632 6,142 10,718	50,919 58,683 54,393 66,059 103,460	10,660 37,124 3,167 7,884 9,907	92 667 14,740 47,293 78,496	212 888 14,740 47,302 78,564
2 under \$11,000 3 under \$12,000 3 under \$13,000 4 under \$14,000 4 under \$14,000	227,166 248,402 259,317 277,029 278,351	2,388,882 2,857,624 3,247,848 3,750,752 4,040,361	215,017 239,058 249,471 268,316 271,766	2,229,534 2,710,941 3,061,207 3,522,340 3,851,931	44,237 46,786 50,242 49,712 51,214	167,198 133,186 153,230 200,322 135,951	13,560 21,697 14,866 14,713 24,334	5,939 28,362 25,500 16,255 21,796	118,273 135,004 148,996 170,782 179,519	-13,788 -14,865 7,911 11,836 30,683	115.185 166,981 211,616 263,634 312,887	115,241 166,989 211,616 263,708 312,887
) under \$20,000) under \$25,000) under \$30,000) under \$30,000) under \$30,000	1,213,571 729,785 359,743 401,135 124,867	21,122,163 16,232,151 9,820,998 14,584,911 8,262,636	1,175,209 710,547 343,997 362,068 102,983	19,893,151 15,210,279 8,870,840 11,699,565 5,285,439	206,772 135,959 91,233 146,835 80,335	958,912 781,517 732,267 2,124,424 2,213,325	122,153 87,751 75,249 142,552 70,268	81,914 88,056 85,206 199,623 224,701	892,520 597,190 332,944 377,534 122,528	188,187 152,299 132,688 561,298 539,171	1,961,329 1,880,574 1,283,945 2,363,178 2,000,596	1,961,570 1,881,028 1,284,138 2,363,999 2,004,364
0 under \$200,000 10 under \$500,000 10 under \$1,000,000 10 000 or more	22,056 3,222 301 94	2,844,103 888,233 201,672 171,642	18,674 2,703 247 85	1,700,121 387,257 50,798 30,606	16,635 2,775 270 86	607,772 175,573 40,142 34,175	15,730 2,663 271 87	142,478 101,908 41,757 62,652	21,886 3,202 300 94	393,732 223,495 68,976 44,208	924,711 345,620 85,935 81,686	927,625 348,779 87,025 84,029
ms, summary r \$5,000 0 under \$10,000 00 under \$15,000 00 or more	476,350 941,695 1,290,285 2,854,774	560,860 7,256,489 16,285,467 74,128,511	400,216 876,058 1,243,628 2,716,513	1,428,803 6,678,022 15,375,953 63,128,056	154,801 205,338 242,191 680,900		45,547 51,220 89,170 516,724	94,348 41,542 97,852 1,028,295	130,821 333,514 752,574 2,348,198		141,489 1,070,302 10,927,574	2,781 141,705 1,070,441 10,942,557

					Number of	examptions of	ther than sge	or biindness: S	arom no xi				
Size of adjusted gross income	Number of	Number of	Adjusted gross	Saleriex e (grs	nd weges as)	Business r less		Salas of net gain	property ess loss ²	All other less	Income loss*	Income tax	Total
	ratume	axamptions	lass deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	after credita	income tax
	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)
rotal	4,383,086	29,484,993	74,580,004	4,106,138	65,626,506	948,837	8,318,775	500,977	1,002,991	2,467,692	1,631,735	7,963,966	7,976,829
Listed grass income sr \$1,000 kunder \$2,000 kunder \$3,000 kunder \$4,000 kunder \$5,000	39,407 39,159 56,684 72,502 82,786 89,257	274,993 252,683 398,217 496,497 571,842 618,346		13,598 29,763 49,301 64,342 67,499 83,185	133,516 16,620 84,071 201,883 279,427 366,085	35,002 10,776 11,395 14,802 22,763 18,605	-714,039 -3,599 -9,666 -21,336 4,435 29,048	18,341 2,307 2,134 1,818 6,423 5,048	91,916 5,168 2,775 3,050 9,846 2,369	23,926 3,219 5,670 17,546 15,540 9,751	211,765 1,121 6,518 4,347 497 3,144		2,002
under \$6,000 under \$7,000 under \$8,000 under \$8,000 under \$10,000	143,931 176,675 161,523 203,472 190,138	969,758 1,176,639 1,124,201 1,399,210 1,278,780	792,768 1,144,144 1,218,455 1,722,757 1,803,854	134,441 163,621 148,385 193,250 178,681	699.600 1.071.756 1.103.868 1.589.404 1.694.202	30,165 32,598 42,264 29,606 33,939	69.038 88.368 82.865 103.043 99.223	5,264 11,982 13,277 8,024 8,246	8,735 	31,252 39,482 57,025 64,694 77,733	15,395 —7,307 9,890 25,411 —594	 426 9,965 28,560	50
under \$11,000 under \$12,000 under \$13,000 under \$14,000 under \$15,000	207,005 208,560 207,641 218,505 205,721	1,396,070 1,421,490 1,420,701 1,448,967 1,405,221	2,179.050 2,398,020 2,592,288 2,952,270 2,986,151	198,247 198,538 199,499 211,654 199,189	2,053,829 2,266,712 2,437,929 2,771,787 2,814,527	36,270 39,238 35,824 37,138 33,179	119,753 121,369 109,581 119,936 129,391	10,029 11,009 14,511 19,904 12,353	998 16,419 12,455 29,447 18,530	84.985 81,187 97,547 123,867 115,278	4,471 6,480 32,323 31,100 23,704	57.035 81,508 107,513 150,387 170,573	57,036 81,590 107,542 150,387 170,712
S under \$20,000 under \$25,000 5 under \$30,000 0 under \$50,000 9 under \$100,000	910,981 518,079 257,442 271,838 98,597	6,084,367 3,420,694 1,712,785 1,798,376 659,002	15,751,406 11,509,123 7,019,924 9,888,346 6,559,752	886,320 497,207 242,980 246,957 80,369	14,925,828 10,676,749 6,224,949 7,989,520 4,223,039	148,626 94,442 60,422 99,249 64,583	661,425 611,346 581,503 1,461,595 1,789,559	72,833 68,262 51,705 86,332 55,071	53,875 84,666 44,196 129,880 171,027	608,683 414,647 221,366 255,003 96,363	110,278 136,362 169,276 307,351 376,127	1,181,844 1,127,331 818,633 1,427,532 1,511,212	1,181,850 1,127,474 818,957 1,428,571 1,513,200
0 0 under \$200,000 0 under \$500,000 0 under \$1,000,000 100 or more	19,804 2,987 290 102	133,314 20,202 1,952 686	2,555,795 811,746 192,895 216,825	16,275 2,503 242 92	1,505,034 382,614 57,082 56,475	15,128 2,471 261 91	659,633 167,485 33,735 25,084	13,376 2,381 252 95	104,952 81,131 33,802 68,674	19,561 2,975 290 102	286,176 180,516 68,276 66,592	613,713 303,764 80,414 93,556	816,438 306,551 81,597 95,786
ns, summary u \$5,000 30 under \$15,000 30 under \$15,000 or more	379,795 875,739 1,047,432 2,080.120	2,612,578 5,948,588 7,092,449 13,831,378	284,436 6,681,977 13,107,779 54,505,613	307,688 818,378 1,007,127 1,972,945	1,081,600 6,158,830 12,344,783 46,041,291	113,343 168,572 181,649 485,273	715,157 442,537 600,029 5,991,366	36,071 46,793 67,806 350,307	115,125 37,815 77,849 772,204	75,652 270,188 502,864 1,618,990		38,950 567,017 7,357,998	2.034 39,104 567,267 7,370,423

.

Timate is not shown separately because of the small number of sample returns on which it was based. However, the deta are included in the appropriate totals. Tighout this table, includes business or profession, farm, partnership, and Small Business Corporation net profit less net loss. Tighout this table, includes gen less loss from sales of capital assets, and gen less for sales of property other than capital assets. To chout this table, includes dividends in adjusted gross income, interest received, rent, royalty, estate and trust net income less net loss, pensions end ennuities in adjusted gross income. State income tax refunds, alimony, and other (net), less statutory adjustments Detail may not add to total because of rounding

Table 2.10-Exemptions by Type and Marital Status

[All figures are estimates based on samples]

	1		Separate rat	ume of husbands	and wives	Baturna	of heads of house	holds		Return
		Joint					Maintaining			sing
Type of exemption	All returns	returns of		Spouee	Spouse not		tor-		Baturns of surviving	heade
		husbends and wives	Total	filing	filing	Total	Dependenta	Othere	spouses	houset or survh spou
	(1)	(2)	(3)	(4)	(5)	(\$)	(7)	(9)	(9)	(10
		(2)	(3)	(+/	(5)	(3)		(0)	(*)	
Number of Raturna										
Total	82,229,332	44,140.085	1,938,913	1,757,999	180,914	4,683,339	4,194,713	796,928	155,521	31
Returns with examptions for										
Age 65 or over	7,683,135	4,403,640	95,867	82,344	13,523	131,739	81,520	50,219	6,550	3
Blindness	206,988	149,498	(*)	(*)	-1	(*)	(*)	(*)	-	
Dependents, total	34,624,433	28,183,775	761 432	641,203	120,229	4,184,713	4,184,713	-	149,668	1
Children at home	32,695,569	27,519,468	665,236	558,652 47,942	106,584	3,607,953 58,155	3,607,953 58,155	-	149,668 (*)	
Children away from nome	960,909 2,320,431	454,812 1,271,386	59,535 65,114	47,942 58 704	(*) (*)	742,091	742,091	-	2.559	
Other	2,320,431	1,271,300	03,714	56704	()	142,001				
Returns with exemptions for other								700 000	455 504	
than age or biindness, total	82,229,332	44,140,055	1,938,813	1,757,999	160,814	4,993,339	4,184,713	796,626	155,521	3
One	31,586,644	(h)	1,116,796	1,116,796	_	797,026	_	797,028	5,853	25
Two	19,370,906	15,956,072	317,995	257,410	60,585	2,251,958	2,250,360	(*)	63,910	
Three	10,683,521	9,204,546	201,826	167,149	34,677	1,096,531	1,098,531	-	33,199	
Four	10,442,091	9,616,648	147,563	117.956	29,607	503,497	503,497	-	42,406	
Erve	5,563,084	5,202,888	78,016	61,702	16,316	210,583	210,583	-	4,690	
Six or more	4,363,086	4 159 693	76,615	36,986	39 629	121,742	121,742	-	5,463	
Number of Committees										
Number of Examptions Total	212,202,596	158,805,551	3,986,009	3,252,669	733,340	12,595,768	11,744,448	851,340	470,510	34
Esemptions for										
Taxpayer (and spouse)	126,560,899	88,279,932	2,119,627	1,757,999	361,628	4,994,245	4 194,021	800,224	155,521	31
Age 65 or over	9,937,208	6,652,887	100,693	82,344	18,349	131,739	81,520	50,219	6,550	
Blindness	217,592	160,102	2,057	2,057	-	3,449	2,552	697	-	
Dependents' sxamptions, total	75,486,897	63,712,630	1,763,632	1,410,269	353 ,363	7,466,355	7,466,355	-	308,439	
Children at home	70,645,058	61,330,452	1,507,993	1,214,961	293.032	6 471,250	6,471,250	_	301,571	
Children at nome Children away from home	1,713,064	769,941	168,931	117,059	51,672	91,775	91,775	_	3	
Other	2,928 775	1,592,237	66,708	78 249	8,459	903,330	903,330	-	5,665	
		151 000 500	3,983,259	3,168,268	714,991	12,460,600	11,660,375	600,224	463,960	3
Othar than age or blindness, total	202,047,796	151,992,562			/ 14,331		11,000,375			1
One	31,586,644	238	1,116,796	1 116,796	-	797.028	-	797.026	5.653	2
Two										
Taxpayer (and spouse)	35,369,161	31,912 144	378,580	257,410	121,170	2,253 556	2,250 360	3,196	63,910	
Dependents	3,352,651	_	257.410	257,410	-	2.250,360	2,250,360	-	63,910	1
Thurs										
Three Terrenet (and ensued)	20,127,727	16 409,092	236,503	167 149	69,354	1,103,514	1,103,514	_	33,199	
Taxpayer (and spouse) Dependents	12,522,836	9,204,546	368,975	334,298	34,677	2,192,079	2,192,079	-	66,398	
boponderito										
Four					50.014	606.063	506,063		42,406	
Taxpayer (and spouse)	20,090,912	19,233,296	177 170	117,956	59,214	506,063		-	127,218	
Dependents	21,677,452	19,233.296	413,082	353,868	59 214	1,507.925	1 507,925	-	127,210	
Five										
Taxpayer (and spouse)	10,782,938	10,405,776	94,334	61,702	32,632	211,233	211,233	-	4,690	
Dependents	17,032,482	15,608,664	295,756	246,806	48,948	841,682	841,682	-	18,760	
Six or more					1					
Taxpayer (and spouse)	8,583,517	8.319.386	116,244	36,986	79,258	122,651	122,851	_	5,463	
Dependents	20,901,476	19,666,124	428,409	217,885	210,524	674,309		_	32,153	

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals NOTE. Detail may not add to total because of rounding

Table 2.11-Returns Filed by Dependents with Unearned Income: Sources of Income, Deductions, and Tax, by Size of Adjusted Gro Income

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

Size of adjusted gross income	Number of	Adjusted gross income	Selarie wages		Divider adjusted gro		Interest	eceivad	Sales of caj net gain i	
	returne	less dsficit	Number of returns	Amount	Number of rsturns	Amount	Number of returns	Amount	Number of returns	Amor
	(1)	(2)	(3)	(4)	(5)	(8)	(7)	(9)	(9)	(10)
Total	441,360	1,158,166	265,046	475,509	166,885	252,039	404,278	248,649	72,209	
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000	72,611 168,607 102,142	43,358 253,069 255,735	26,290 95,482 78,130	12,124 99,892 129,589	21,958 62,635 35,981	12,626 36,317 36,878	62,321 161,364 96,119 7 34,052	22,902 84,482 47,623 36,706	15,719 23,363 16,899	
\$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$50,000	38,479 19,377 26,593 11,259	134,935 83,654 177,634 179,013	26,729 13,230 16 621 6,235	60,605 42,380 60,436 68,905	20,401 18,790 6,908	38,703 67,617 51,706	L 13,230 26,494 10,457	7,436 30,246 17,969	12,593	
\$50,000 or more	292	30,768	129	1,576	212	6,192	239	1,285		
		Total de	ductions	Standard	deduction	Itemized o	eductions	Ratuma	Total Inc	ome tax
Size of edjusted gross income		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	with no deductions	Number of returns	Amo
······································		(11)	(12)	(13)	(14)	(15)	(19)	(17)	(18)	(15
									,	
Total		420,119	587,501	362,303	564,334	46,818	23,189	12,241	185,931	2
Total Under \$1,000 \$2,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000		429,119 68,234 161,362 101,594 38,479	587,501 96,160 203,624 139,743 55,063	362,303 63,040 142,227 95,447 35,984	564,334 95,666 200,732 137,411 54,020	46,818	23,189 3,387	12,241	185,931 	

ection 3

Tax Computation and Tax Rates

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Introduction

The taxpayer in determining the 1975 total tax liability had to take account of several factors. These included:

(1) income subject to tax, generally adjusted gross income minus personal deductions and exemptions,

(2) the type of tax computation used, including the use of the special income averaging tax on any lump-sum distributions from retirement plans,

(3) marital status, which determined the tax rate schedule applicable,

(4) any tax credits the taxpayer was entitled to apply against the income tax,

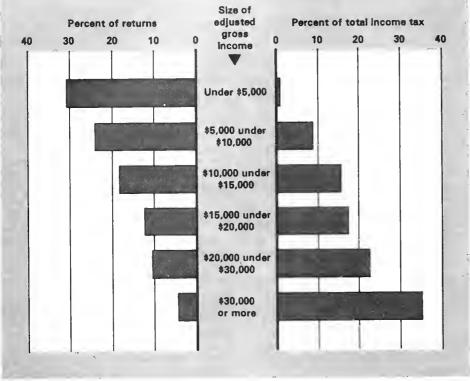
(5) the additional tax for tax preferences (the so-called "minimum tax"), and

(6) other taxes, that is, self-employment tax, uncollected social security taxes on tip income, the tax from recomputing prior-year investment credit, the tax from recomputing prior-year work incentive (WIN) credit, taxes from excess contributions to or premature withdrawals from individual retirement accounts, or any other taxes, all of which increased the total tax liability. (See section 6, Explanation of Classifications and Terms for a description of each of these taxes.)

Income subject to tax was used to determine income tax before credits, the determination depending upon the type of tax computation used and the taxpayer's marital status. From this sum, statutory credits, such as the retirement income credit, the foreign tax credit, the investment credit, and beginning with Tax Year 1975, the personal exemption credit, were subtracted to obtain income tax after credits. For purposes of this report, all or part of the "earned income credit" was also subtracted in arriving at income tax after credits. A return was classified as taxable based on "total income tax" which was the sum of income tax after credits and the additional tax for tax preferences. (Self-employment tax, uncollected social security taxes on tip income, tax from recomputing prior-year investment credit, tax from recomputing prior-year work incentive (WIN) credit, and the taxes from excess contributions to or premature withdrawals from individual retirement accounts were disregarded since the first two were considered social security, rather than income, taxes, and since the remaining ones were not based on the current year's income. Any other taxes were also excluded since they were unidentified. See chart 3A for a distribution of number of returns and amount of tax by size of adjusted gross income

Tax liability arose from nine different sources, the two components of total income tax explained above, the six other specified taxes. namely, the self-employment tax, the tax from recomputing prior-year investment credit, the tax from recomputing prior-year work incentive (WIN) credit, the uncollected social security tax on tips, the excess contributions tax on individual retirement accounts, the tax on premature distributions from individual retirement accounts, and the "other taxes" (such as the tax deemed paid by beneficiaries of "accumulation distributions" of trusts). The self-employment tax was assessed on the first \$14,100 of "selfemployment income" (up from \$13,200 for 1974) (see "Self-employment Tax" in section 6) at the rate of 7.9 percent in order to finance social security benefits. Prior-year investment credit was subject to recapture when the property on which the credit had been taken was disposed of before the expiration of the useful life originally used in the computation of the credit. Prior-year Work Incentive credit was subject to recapture if the employer, without

Chart 3A Number of returns and amount of total income tax, percent distribution by size of adjusted gross income



cause, terminated the employment of the WIN program employee at any time during the employee's first 2 years of employment. Social security taxes on tips, to the extent they were not withheld by the employer, were reportable on an employee's return. Contributions to an individual retirement account in excess of the legal limitation for the year (15 percent of "earned income;" \$1,500 maximum) were subject to a 6 percent excise tax, while withdrawals from the account prior to the taxpayer's reaching age 59 1/2 were subject to a 10 percent penalty tax. The sum of all eight taxes plus other taxes is shown in the statistics as "total tax liability".

Income Subject to Tax

Income subject to tax for most taxpayers consisted of adjusted gross income less personal deductions and exemptions; in other words, it was equal to their "taxable income." The regular method of tax computation involved applying a graduated set of rates to this amount. However, a small number of taxpayers found it advantageous to use the "alternative tax" method of computation when they had sufficiently large taxable income, some of which was from net long-term capital gains. The alternative tax involved the application of a special capital gains rate usually to the first \$25,000 (\$12,500 for married persons filing separately) of the taxable half of net long-term capital gains in excess of short-term capital losses, with regular rates applied to the remaining "taxable income" (a combined amount comprising the remainder of taxable capital gains and income from all other sources, less deductions). Income subject to tax on these "alternative tax returns" was equal to the larger of taxable income or one-half of the taxpayer's net long-term capital gains in excess of short-term capital losses.

Under the "maximum tax" computation, a method introduced for 1971, the amount computed as income subject to tax was not affected, i.e., it still equalled adjusted gross income less personal deductions and exemptions. However, a portion of this income subject to tax was taxed, not at the graduated rates within the applicable tax rate schedule, but at a special 50 percent rate. The "Maximum Tax Computation" is discussed in more detail below

Income subject to tax for returns with the standard "income averaging" method of tax computation required special computations for the statistics, since this method did not, strictly speaking, involve a direct application of a set of tax rates to an amount of income subject to tax. With the standard income averaging method, tax was applied to (and a tax savings derive from) the end result of a complex set computations which determined an "average of the taxpayer's current-year and prior-ye incomes.

Because the actual income subject to till under the income averaging method was n the same as taxable income (adjusted gro income minus deductions and exemptions) ai was not available from the tax return, it will computed for the statistics in order to "fit" tl returns into the marginal tax rate tables (table 3.12 and 3.13). The computation used for till statistics started with the actual income ta before credits and worked backward from it derive an amount for income subject to tax. other words, income subject to tax was define as the amount of "taxable income" white would have produced the same tax had the regular tax computation method been use (see "Income Averaging," discussed in th section).

Table 3A provides a summary of the types tax computation used by taxpayers. Of tl \$592.1 billion of income subject to tax reports for 1975, all but \$91.9 billion was reported (returns with the "regular" method of tr computation.

The ordinary income portion of lump-su distributions from qualified retirement plan which were taxed under the special incon averaging method and tax preference incon (taxed under the "minimum tax" provisions the law) were not included in the statistics f income subject to tax because these two type of income were excluded from adjusted groe income and, therefore, from taxable incom See also section 6, Explanation of Classific tions and Terms.

Regular Method of Tax Computation

The "regular" method of tax computatic consisted of applying one of four sets graduated tax rates to brackets of "taxab income." These tax rates were specified in th "tax rate schedule" and incorporated into th "tax tables." The set of rates used depende upon the taxpayer's marital status. For 197 the regular method of tax computation was th sole method used on 62.8 million returns (se tables 3A and 3.1).

Alternative Tax Computation

A taxpayer with large amounts of taxabl income which included long-term capital gain could elect the alternative tax computatic which limited to 50 percent the tax on the fir \$25,000 (first \$12,500 for married persons filin separately) of the taxable half of the excess (net long-term gain over net short-term capita loss, so that the tax was, in effect, 25 percer of the total net gain. (Because the alternativ Table 3A.—All Returns: Selected Income Tax Items by Type of Tax Computation

Type of tax computation'	Number of	Adjusted gross	incoma	Income tax before credita	income tax aftar credita	
	returna	less deficit	subject to tax		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Ail returns	82,229,332	947,784,871	592,138,908	132,452,044	61,483,928	124,382,198
turns with— %0 tax computation Agular tax computation only noome averaging tax computation Assimum and regular tax computation Assimum and attemative tax computation Mamilion tax computation only timentavia tax computation only	16,369,747 62,800,311 2,813,421 148,182 37,628 53,060	25,227,231 800,268,046 92,274,036 17,695,198 5,485,849 6,885,898	500,247,285 67,305,051 14,588,989 4,561,120 5,436,463	102,239,245 19,070,285 6,365,212 2,124,447 2,652,017	58,449,850 2,793,357 147,983 37,610 53,006	95,439,890 18,058,062 6,215,858 2,077,380 2,590,299
to income subject to tax, but with tax from special income averaging with income subject to tax and tax from	2,132	3,458	-	838	0	(*)
special income averaging ,	83,597	2,165,395	1,505,642	450,460	82,199	437,496
additional tax for tax preferences idditional tax for tax preferences, and income tax before credits	4,851 15,337	-54,845 2,641,676			— 13,379	857.642

	tex pref		special income averaging			
Type of tax computation:	Number of returns	Amount	Number of returns	Lump-sum distributions not included in adjusted gross income	Amount of tex	
	(7)	(8)	(9)	(10)	(11)	
All returns	20,188 	144,099 	8 5,729 	184,045 	19,35 3 	
Aaximum and regular tax computation Maximum and alternative tax computation. Atternativa tax computation only	(*) (*) 450	(*) (*) 6,491	395 593 780	5,011 2,972 6,019	943 455 1,545	
No mecome subject to tax, but with tax from special income averaging Both income subject to tax and tax from special	(*)	c)	2,132	12,061	838	
income averaging	185	1,424	83,597	171,985	18.514	
No income tax before credits, but with additional tax for tax preferences Additional tax for tax prefarences, and	4,851	33,284	-	-	-	
income tax before credits	15,337	110.815	190	1,458	435	

*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the date are included in

e appropnate totals.

Prior year delinquant returns are included in the type of tax computation applicable

IOTE: Detail may not add to total because of rounding

x was computed at no less than 50 percent, a computation was advantageous only to xpayers whose taxable income was large nough to be taxed at rates higher than 50 prcent under the regular tax computation ethod.) Amounts in excess of this \$25,000 12,500) base were taxed at the regular rates. n exception was made for amounts realized nder contract and corporate liquidation plans itiated before October 9, 1969, shown in the bulations as "long-term gains from certain nding contracts, distributions, and installment iles." The taxable half of such amounts was bject to the 50 parcent rate, whether or not it ceeded \$25,000 (or \$12,500). However, if it d exceed \$25,000 (\$12,500), none of the xpayar's remaining capital gains were eligible r the 50 percent capital gains rate (see also Alternative Tax" in the "Explanation of Classiations and Terms").

Table 3.4 shows capital gains and losses for ternative tax computation returns and table 1 shows selected characteristics of returns th the alternative tax including tax savings is to the alternative tax.

laximum Tax Computation

The Tax Reform Act of 1969 contained a ovision, effective beginning with Tax Year

1971, which eased somewhat the tax burden on those high-income persons whose income consisted largely of "earned net income" (defined below). This was achieved by applying a maximum tax rate of 50 percent to income from earnings (including wages, salaries, and other amounts received as compensation for personal services actually rendered), in contrast to the top rate of 70 percent which applied to other types of income. Table 3.3 shows the computation of the maximum tax while table 3.1 shows selected characteristics of returns with the maximum tax including tax savings due to maximum tax. The terms used in table 3.3 are as follows:

"Earned net income" basically consisted of amounts received as compensation for personal service actually rendered-such as salaries, wages, commissions, and gains from sales of property created by the taxpayer-less certain expenses allocable to that income. "Earned taxable income" was obtained by multiplying taxable income by the ratio of earned net income to adjusted gross income. The result (limited to the amount of taxable income) was reduced by the "tax preference offset," which was the greater of (a) "tax preferences" for 1975 in excess of \$30,000 or (b) the average of the tax preferences in excess of \$30,000 for 1975 and the 4 preceding tax years (see "Additional Tax for Tax Preferences" discussed in this section for the definition of tax preferences).

While the above computation of earned taxable income followed that shown on the tax return, the character of earned taxable income was altered, by law, for certain taxpayers combining the advantages of maximum and alternative taxes. If taxable income less onehalf of the excess net long-term capital gain (over net short-term capital loss) was smaller than the taxpayer-computed earned taxable income, taxable income less one-half excess long-term capital gain became the effective earned taxable income used to determine the tax. In the statistics, the effective earned taxable income was used in place of the amount reported by the taxpayer. The difference between the taxpayer's earned taxable income and the effective amount is shown in the statistics as the "capital gains offset."

That part of taxable income which was not earned taxable income was "other taxable income." Other taxable income, in turn, consisted of the tax preference offset, the capital gains offset, and "unearned taxable income," a residual amount.

Table 3.3 divides income tax before credits on maximum tax returns into four categories: that generated at regular rates on earned taxable income (at the rates of 14 through 50 percent); that generated at the maximum rate on earned taxable income (50 percent); that generated at regular rates on "other" taxable income (rates over 50 percent and up to 70 percent); and, for returns with alternative tax on long-term capital gains, that generated at the capital gains rate (50 percent). The latter figure, shown in table 3.3 as "other taxable income subject to the capital gains rate," occurred whenever the taxpayer elected a combination of the maximum tax with the alternative tax. In such cases, the taxpayer applied both the special 50 percent maximum rate to earned taxable income, and the special 50 percent capital gains rate to the first \$25,000 (\$12,500) of the taxable half of excess net long-term capital gain over net short-term capital loss.

Income Averaging

If a taxpayer's taxable income for 1975 exceeded the average taxable income for the period 1971–74 by one-fifth and this excess was \$3,000 or more, the taxpayer was eligible for the income averaging tax computation method. Under this computation, a part of an unusually large income in the current year was, in effect, taxed at the lower rate applicable to the first one-fifth of such income. Taxpayers choosing the income averaging tax computation were not eligible for the special rates applicable to long-term capital gains under the alternative computation or to earned income under the maximum tax computation.

Table 3.1 compares the tax liability of persons using the income averaging computation to the amounts they would have incurred had they used the regular computation.

Additional Tax for Tax Preferences (Minimum Tax)

First introduced for 1970, the purpose of the additional tax was to make possible the taxation, to some extent, of amounts allowed in arriving at taxable income previously accorded special treatment (and described by law as "tax preferences"). Table 3A indicates that 21,000 returns showed a liability for the additional tax, which totaled \$144 million. Of these returns, 5,000, accounting for \$33 million, showed no income tax after credits and would otherwise have been nontaxable.

The tax preferences covered by the minimum tax are listed in the "Explanation of Classifications and Terms" under "Tax Preferences (Minimum Tax)." The computation of the tax, which was detailed on Form 4625, worked as follows:

(1) All tax preference items were totaled. If they exceeded \$30,000 (\$15,000 in the case of married persons filing separate returns), a Form 4625 had to be filed.

(2) Some taxpayers who did not derive any benefit from all or a portion of their tax preferences reduced the total shown on their Form 4625 by the amount from which they derived no benefit. The result of this reduction is shown in table 3.8 as "recomputed tax preference income" (see discussion of the "no-benefit exclusion," below).

(3) The amount computed in (2) was next reduced by \$30,000 (\$15,000 in the case of a husband or wife filing a separate return). The result of this computation is shown in table 3.8 as "tax preferences less exclusion."

(4) From tax preferences less exclusion, five amounts of tax were subtracted: income tax after credits, tax from recomputing prioryear investment credit, tax from recomputing prior-year WIN credit, tax from premature distributions from individual retirement accounts, and "tax carryover" from prior-years. On returns where the sum of these five taxes exceeded tax preferences less exclusion, only that amount needed to bring tax preferences down to zero was tabulated. A tax carryover from prior years on a 1975 return consisted of the amount of these taxes which exceeded tax preterences less exclusion in previous years. The excess tax was carried to the next year and then to successive tax years until consumed or until the 7-year carryforward period expired.

(5) The result of the computation described in (4)—tax preferences less exclusion less the five tax items—is shown in the tabulations as "tax preference income subject to tax."

(6) A "tentative tax on tax preferences" was computed by taking 10 percent of "tax preference income subject to tax."

(7) The amount computed in (6) could then be further reduced by 10 percent of the 1975 net operating loss eligible for carryover. While a 1975 business net operating loss could be used to reduce the 1975 additional tax, this reduction was merely a deferral of tax until the loss was applied to reduce taxable income in tuture years (see (9) below). The 10 percent figure, limited to the amount deductible (i.e., the amount of tentative tax on tax preferences), is shown in table 3.8 as "net operating loss credit."

(8) The result of the computation described in (7)—tentative tax on tax preferences less net operating loss credit—is shown in the tabulation as "net tentative tax for tax preferences."

(9) If the taxpayer had a net operating loss in 1974 which was used to offset a minimum tax liability for that year, and then for 1975 used that net operating loss to reduce taxable income, "minimum tax deferred from prior years" had to be computed on the 1975 return. "Minimum tax deferred" was equal to 10 percent of the net operating loss carried over to 1975.

(10) The sum of net tentative tax for tax preferences and minimum tax deferred from prior years is shown as "tentative tax for tax preferences before credit."

(11) Finally, the "net tentative tax for tax preferences before credit" was reduced by any unused retirement income credit, new residence credit, personal exemption credit, and credit for contributions to candidates for public office, thus arriving at "additional tax for tax preferences reported on Form 4625." ("Unused" reterred to amounts which could not be applied because they exceeded income tax before credits.)

(12) The "additional tax for tax preferences reported on Form 4625" was that tax which balanced to the detail reported on Form 4625. Table 3.8 compares this to the "additional tax for tax preferences reported on Form 1040" which was the amount of additional tax which the taxpayer used to compute total tax liability.

No-Benefit Exclusion

The "no-benefit exclusion," while not mentioned anywhere on the income tax form or in the instructions, was still contained in an Internal Revenue Service proposed regulation at the time the 1975 income tax returns were filed. A number of taxpayers took advantage of this proposed regulation, taking the chance that it would be given final approval by the Service. Since the "no-benefit exclusion" did not appear as a line item on Form 4625, those taxpayers who used it tended to take advantage of it at different places in their tax computation. In this report, the convention has been used of subtracting it out of total tax preferences, and showing the result as "recomputed total tax preferences." A "no-benefit exclusion" arose whenever a taxpayer had so many deductions and exemptions that even had the taxpayer not enjoyed certain tax preferences, the taxpayer would still have been nontaxable under the regular tax computation method. For example, a taxpayer with adjusted gross income of \$100,000, including one-half of net long-term capital gains (reduced by net short-term capital losses) of \$40,000, but with itemized deductions totalling \$140,000, obv ously gained no benefit from the ability to exclude the other \$40,000 of net long-terr capital gains from adjusted gross income. The maximum "no-benefit exclusion" was generall obtained by computing the excess of the taxpayer's deductions and exemptions ove adjusted gross income.

Special Income Averaging

Under the rules established by the Employe Retirement Income Security Act of 197employees and self-employed individuals, (their beneficiaries, could elect to use a specia 10-year income averaging tax computatio method on lump-sum distributions receive from qualified pension or retirement plans. Th amount of the distribution subject to this ta was excluded from the taxpaver's adjuste gross income, although the tax compute under this method was added to any ta computed on regular taxable income and wa included in income tax before credits. Prior t the enactment of this law, the taxable amour of the distribution was included in the taxpav er's adjusted gross income and a specia income averaging method was applied to th full amount of taxable income, involving onl one computation to arrive at income tax befor credits. This earlier special averaging metho did not allow the taxpayer to take advantage (the alternative or maximum tax computations, applicable, as was possible under the new law

The taxable portion of the lump-sum distribution, the amount in excess of the employee' contribution and net unrealized appreciation c employer securities, was allocated betwee long-term capital gain and ordinary incom based on the employee's number of years c participation in the plan before 1974 and afte 1973. The portion allocated to ordinary incom was equal to the taxable portion of the lump sum distribution times the number of years c participation after 1973 divided by the tota number of the employee's years of participa tion. The capital gains portion was the differ ence between the taxable and ordinary incomportions of the lump-sum distribution.

To use the special income averaging rules the taxpayer first subtracted the minimur distribution allowance from the taxable portion of the lump-sum distribution. The allowance was one-half of the first \$20,000 of the taxable portion reduced by 20 percent of the amount is excess of \$20,000. A tax was then compute on one-tenth of the difference thus obtained using the tax rates for single persons. This tar was then multiplied by ten times the number c the taxpayer's calendar years of participation is the plan after 1973 and divided by the tote number of years of participation.

Those taxpayers who received lump-sun distributions in both 1974 and 1975 computed special averaging tax on the sum of the two years' lump-sum distribution and then subtract ed the tax they had previously paid on the 1977 distribution to determine the tax payable fc 1975.

	[All figures	are estimates base	d on samples-mor	ney amounts are in	thousands of dolla	ars]			
		Number of returne		Adjusted			Earned income		
Size of adjusted gross income	Total	Joint returna	Neads of households	gross Income	Total	Selaries e	nd wages	Self-empl income	
			returns	less deficit		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	6,214,533	3,874,451	1,835,416	29,659,847	29, 757,830	5,776,882	27,810,107	1,028,626	2,085,016
n \$1,000	303,877 445,801	189.089 242,562	79,731 144,368	-287,181 687,602	265,642 692,284	254,512 402,430	247.896 664.517	79,197 75,181	31,430 28,900
under \$3,000 under \$4,000	583,638 730,122	308,346 440,797	208,701 241,366	1,475,509 2,578,489	1,451,012 2,548,517	549,739	1,440,346	87,893	15,119
under \$5,000	865,954	522,270	241,300	3,906,805	3.837.783	665.218 803.440	3,522,588	133,817- 156,702	250,151 339,553
under \$6,000 under \$7,000	1,122,759	733,885	316,540 311,899	6,171,356 7,058,726	6,085,356 6,962,117	1,063,644	5,720,527	159,863 158,017	398,549 461,111
or more!	1,075.624	788,968	256,222	8,068,541	7,914,119	1,009,297	6,529,660 7,362,463	177,956	560,204
		Eerned in	0000						
		Conti		Earned			ncome credit effer j		
Size of adjusted gross income		Sick-pay	exclusion	credit before	Total	Used to off tax befor		Used to c other	
		Number of returns	Amount	phaseout		Number of returns	Amount	Number of returns	Amount
		(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
fotal		68,894	137,294	2,977,454	1,249,962	2,650,241	252,141	688,432	111,068
n \$1,000		7		26,686	23,982	-	_	51,371	5,274
under \$2,000 2 lunder \$3,000		4,199	18,270	69,236 145,127	67,918 142,812	=	-	55,200 61,268	6,154 9,758
under \$4,000		8,052	23,744	255,102	244,518	58,390	1,802	120,758	24,879
under \$5,000 under \$6,000		10,520 16,497	24,359 33,719	384,D95 608,935	288,259 271,417	250,693 624,351	26.416 83,502	128,645 120,960	30.719 20.858
i under \$7,000		16,757 12,869	28,654 8,548	696.550 791,723	158,894 52,162	801,768 915,039	97,023 43,398	98,718 51,512	11.076 2,351
				Eam Réturns w		ter phaseout-Contil			
Size of adjusted gross income		Refundable portion refundable		a earned		incoma tax after credita			
		Number of raturns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returna	Amount
A		(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total		4,334,159	886,750	2,966,092	697,463	3,495,345	944,272	1,576,549	379,651
s \$1,000		299,920	18,708	252,506	16,555	-	-	_	-
under \$2,000 under \$3,000		444,588 580,971	61,763 133,054	390,601 522,370	58,870 127,978		-	r =	Ξ
under \$4,000		717,409	217,837	551,849	185,391	136,094	7,381	L –	-
under \$5,000 under \$6,000		820,468 890,331	231,123 167,057	496,758 412,634	167,422 101,364	481,764 886,830	54,326 168,798	136.880	13,885
under \$7,000 or more		433,657 146,815	50,796 6,412	223,355 116,019	34,382 5,501	968,361 1,022,296	283,455 430,312	563,519 876,150	93,973 271,993
4			5,412		3,301	1,022,200	100,012	0.0,1001	2, 1,350

¹ rewere no returns with earned income credit and adjusted gross income of \$8,000 or more, since the earned income credit was phased out on those returns NE: Detail may not add to total because of rounding

arned Income Credit

This was a credit for taxpavers with adjusted oss incomes of less than \$8,000, and who uintained a home for and claimed the exempn of a dependent child, equal to as much as percent of the first \$4,000 of earned income. e computation of the earned income credit. ich is detailed in table 3B, worked as follows:

(1) "Total earned income" was computed adding salaries and wages and self-employint income (less self-employment losses), d by subtracting any amounts exempted m taxation as a sick pay exclusion. Selfployment income (net) was the amount ported on Schedule SE for the purpose of mputing the self-employment tax, and includnet earnings from non-farm sole proprietorps and partnerships, as well as one of the owing:

(a) net earnings from farm sole proprieships and partnerships, or

(b) two-thirds of farm gross profits, ited to \$1,600.

(2) If total earned income exceeded 000, the taxpayer was not eligible for the earned income credit, even if the taxpayer's adjusted gross income was less than \$8,000, For all remaining returns, a tentative "earned income credit before phaseout" was computed by taking 10 percent of total earned income.

(3) The figure computed in (2) above was first limited to \$400. Then, if either adjusted gross income or total earned income exceeded \$4,000, the figure was further reduced, or phased out, by 10 percent of the excess of the larger of these two amounts over \$4,000. The result of this computation is shown as "earned income credit after phaseout, total."

(4) Since the earned income credit could result in a refund, even taxpayers with little or no tax liability could receive the benefit of the full amount. For the purpose of these statistics, the following components of the earned income credit were distinguished:

(a) "Used to offset income tax before credits." Computed on a return-by-return basis, this was the lesser of (i) earned income credit after phaseout, or (ii) income tax before credits minus all credits except the earned income credit. If the former exceeded the latter, income tax after credits became zero, and the return was classified as nontaxable for this report.

(b) "Used to offset all other taxes," Computed for returns with no income tax after credits (after the adjustment in (a) above, if any), it equaled the lesser of (i) earned income credit after phaseout minus earned income credit used to offset income tax before credits. or (ii) the sum of all taxes (except income tax after credits) included in total tax liability. This amount was used to reduce total tax liability; however, the individual components of total tax liability were not reduced.

(c) "Refundable portion." Computed for returns with no total tax liability (after the adjustment in (b) above, if any), it equaled the excess of earned income credit after phaseout over the amounts computed in (a) and (b).

For purposes of this report, the refundable portion of the earned income credit is included in the data for tax overpayment shown in table 3.10.

The number of returns with the earned income credit shown in this report represents both those taxpayers who claimed the credit on their returns as originally filed and those taxpayers who subsequently claimed the credit

after being notified by the Internal Revenue Service during the course of processing their returns for revenue purposes that they were eligible to receive it. For purposes of the statistics, a list of those returns in the latter category was obtained to supplement the data tabulated from the original returns in order to present more accurate information on the number of returns and the amount of the earned income credit after phaseout for Tax Year 1975.

Personal Exemption Credit

This was a credit of \$30 per exemption (not including those for age and blindness). The Internal Revenue Service computed this credit for every return, even if the taxpayer had failed to claim it; however, the amount of the credit was limited, on a return-by-return basis, to the amount of income tax before credits. (See table 3D.)

Purchase of New Residence Credit

In order to temporarily promote residential construction, this credit was available to taxpayers who had purchased a new (i.e., not previously occupied) residence which was constructed or under construction before March 26, 1975, and which they had occupied after March 12, 1975, and before January 1, 1977. The computation of this credit, which is detailed in table 3C, worked as follows:

(1) The computation started with the cost of new principal residence, i.e., the purchase price. In the case of taxpayers who constructed their own residences, only those costs incurred in the period after March 12, 1975, and before January 1, 1977, could be included.

(2) From the cost of the new principal residence was subtracted the unrecognized gain on sale of old residence. Taxpayers who had sold their previous principal place of residence for more than its original purchase price did not have to include the gain in their adjusted gross incomes to the extent that it was reinvested in their new principal place of residence. However, that portion of the purchase price of the new residence that represented unrealized gain on the sale of the old residence could not be used to compute the credit.

(3) The result of subtracting the unrecognized gain from the cost of the new residence is shown as the adjusted basis of new principal residence.

(4) The tentative credit for purchase of new principal residence equalled 5 percent of the adjusted basis.

(5) The tentative credit was first limited to \$2,000. Since it could not be refunded or used to offset any other taxes, it had to be further limited to income tax before credits minus all Table 3C.—Returns with Credit for Purchase of New Principal Residence: Cost of Residence and Amount of Credit, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of	Adjusted gross income	Cost of new	Unrecognized gein on sale of old residence		Adjusted basis of new	
	returns	iess deficit	principal residence	Number of returns	Amount	principal residence	
	(1)	(2)	(3)	(4)	(5)	(6)	
Totel.	484,926	10,364,638	18,003,465	120,490	1,120,160	16,883,306	
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	51 857 113,842 116,808 86,816 45,922	386,415 1,450,483 2,026,631 1,933,340 1,238,670	920,471 3,180,497 4 125 655 3 409 441 2 166,878	4 042 24.161 26,335 24,670 14,893	55,920 177,599 190,852 172,196 175,170	864,551 3,002,899 3,934,802 3,237,245 1,991,708	
30,000 under \$50,000 50,000 under \$100,000 100,000 under \$200,000 200,000 under \$500,000 500,000 under \$1,000,000 1 000,000 or more	53,413 13,256 2,554 413 37 8	1 975 202 863,273 333,131 116,651 23,948 16,894	2,941 106 958,355 231,516 58,042 8,070 3,434	20,249 5.083 895 150 12	251.406 75.541 17,633 3,490 345	2,689,70 802,81- 213,88: 54,54 7,76: 3,37-	
		Tentafive	Allowable	Income tax before	Incom after c		
Size of edjusted gross incom	·C	credit	credit	credits	Number of	Amount	

Size of edjuated gross income	Tentative	Allowable	tax before	after credits		
Pize or adinared gross income	credit	credit	credits	Number of returns	Amount	
	(7)	{8}	(9)	(10)	(11)	
Total	844,185	652,328	1,632,435	355,154	903,54!	
Under 55 000 \$5 000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$20,000	43,232 150,151 196,743 161,865 99 587	20 641 108,114 169 061 143 429 82,799	30,472 151,063 247,380 265,427 180,993	15,936 62,302 83,668 79,533 44,932	5,274 31,469 64,721 111,665 91,408	
\$30 000 under \$50,000 \$50,000 under \$100 000 \$100,000 under \$200 000 \$200,000 under \$500,000 \$500,000 under \$5,000 000 \$51,000,000 or mare	134 487 44,141 10,694 2,727 369 169	97,528 25,018 4 837 812 73 16	355,878 215,136 115,815 49,977 11,879 8,415	52,606 13,175 2,547 410 37 8	243,785 180,858 107,121 47,866 11,556 7,825	

NOTE. Detail may not add to total because of rounding

Table 3D.—Returns with Personal Exemption Credit: Amount of Credit by Type of Exemption, by Size of Adjusted Gross Income

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

		Number of	Ad)usted gross	Income tax	Total examptions other than age or blindness		
Size of adjusted gross income		returns	income less deficit	before credits	Number of exemptions	Exemptions credit smount	
		(1)	(2)	(3)	(4)	(5)	
Total. Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more		65,854,734 9,339,985 19,226,362 14,912,420 22,375,967	922,612,484 34 564,603 141,062,448 185,043,051 561 142,382	132,452,045 1,538,979 12,303,895 20,793,266 97,815,905	171,094,550 11,688,868 40,989,162 42,707,688 75,708,832	5,020,476 305,852 1,169,286 1,274,771 2,270,567	
Tarpayer							
	Taxpeyer e	exemptions	Dependent	exemptions	Income after ci		
Size of adjusted gross income	Taxpayer of Number of exemptions	Exemptions Exemptions credit smount	Dependent Number of exemptions	exemptions Exemptions credit smount			
Size of adjusted gross income	Number of	Exemptions credit	Number of	Exemptions credit	after ci Number of	redits	
Size of adjusted gross income Total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$10,000	Number of exemptions	Exemptions credit amount	Number of exemptions	Exemptions credit smount	after ci Number of returns	Amount	

NOTE Detail may not add to total because of rounding

credits except the earned income credit. The result of this limitation is shown as the allowable credit.

Tax Rates

A tax rate is the percentage used to denote the rate at which all or a portion of an individual's income was taxed. More precisely, a tax rate shows a relationship between income tax before credits and income subject to tax. Table 3.13 shows the amount of income subject to tax classified by the rates at which it was taxed, in other words, it shows the income on each return subdivided into the amount taxed per tax rate. Table 3.12 classifies returns two ways: in columns 10 to 12, a return is again classified by each rate at which the individual was taxed; in columns 1 to 9, however, it is classified solely by the highest (or marginal) rate at which the individual was taxed. The examples on pages 71 to 72 illustrate how various types of returns were "taxed" in the

Five examples of returns with different methods of tax computation

Example 1—Joint Return with Income Subject to Tax at Regular Rates Only

Derivation of Income Subject to Tax:	
<pre>\$120,000 - Adjusted gross income -3,500 - Itemized deductions -1,500 - Exemptions</pre>	
\$115,000 - Income subject to tax	
Derivation of Regular Tax:	
lst \$1,000 taxed at 14% 2nd \$1,000 taxed at 15% etc	\$140 \$150
Next \$12,000 taxed at 60% Bal. \$15,000 taxed at 62%	\$7,200 \$9,300
\$115,000 Income tax before credits Total credits	\$54,430 ,000
Income tax after credits	\$50,480

Example 2-Joint Return with Income Subject to Tax at Regular and Alternative Rates

Derivation of Income Subject to Tax:	
\$120,000 - Adjusted gross income (including)	1/2
excess net long-term capital gain	of
\$55,000)	
-3,500 - Itemized deductions	
-1,500 - Exemptions	
\$115,000 - Income subject to tax	
\$60,000 - Ordinary income taxed at regular :	rates
\$25,000 - Capital gains taxed at 50% rete	
\$30,000 - Capital gains taxed at regular re-	tes
Derivation of Regular Tax on \$60,000 Ordinary :	ncome:
1st \$1,000 taxed at 14%	\$140
2nd \$1,000 taxed at 15%	\$150
etc.	4
Next \$8,000 taxed at 50%	\$4,000
Ral. \$8,000 taxed at 53%	<u> </u>
\$60,000	\$22,300
Derivation of Tax on \$55,000 of Capital Gains:	
Lst \$25,000 taxed at 50% rate	\$12,500
Next \$3,000 taxed at 58% rate	\$1,740
Next \$12,000 taxed at 60% rate	\$7,200
Bal. \$15,000 taxed at 62% rate	\$9,300
\$55,000	\$30,740
Derivation of Income Tax:	
Regular tax	\$22,300
Alternative tax	\$12,500
Regular tax on capital gains	\$18,240
Income tax before credits	\$53.040
Total credita	-4,000
Income tax after credits	\$49.040

and 5, income is taxed at each rate up ough the marginal rate." In examples 2, 3, d 4, which depict returns with alternative, uximum, and alternative-maximum tax comtations, there are intermediate rates at which income is taxed. These gaps occur at the ints where earned income would have been ted had it not been for the 50 percent uximum rate on earned income or where pital gains would have been taxed had it not en for the alternative 50 percent tax on oital gains.

Example 3-Joint Return with Income Subject to Tax at Regular and Maximum Rates

Derivation of Income Sub,	ject to Tax	:	
\$96,000 - Earned net : (Io this ex wages. See Tax Comput \$24,000 - Interest	e text on M		
<pre>\$120,000 = Adjusted gro -3,500 = Itemized dec -1,500 = Exemptions</pre>			
\$115,000 - Total income \$92,000 - Earned taxab (\$96,000 x \$120,000 x See text on Computation	ole income 115,000 Maximum Ta:		
\$52,000 - Earned t. rates	axatle inco	me taxed at	regular
\$40,000 - Earned to rate	axable inco	me taxed at	caximm
\$23,000 - Other taxabl rates	e income ta	axed at reg.	lar
Derivation of Regular Tax Income:	an \$52,00	0 of Barned	Taxable
1st \$1,000 taxed at 14% 2nd \$1,000 taxed at 15% etc			\$140 \$150
Next \$4,000 taxed at 48 Bal. \$8,000 taxed at 50			\$1,920 \$4,000
\$52,000 regular tas			\$18,000
Derivation of Tax at Maxi Taxable Locome;	nnum Rate on	n \$40,000 of	Earned
\$40,000 taxed at 50% re	te	•••••	\$20,000
Derivation of Regular Tax	an \$23,000) of Other 1	axable
lst \$2,000 taxed at 60% Next \$15,000 taxed at 6			\$4,500 \$9,300
Derivation of Income Tax:			\$14,100
Regular tax on earned t Tax at maximum rate Regular tax on other ta			\$18,060 \$20,000 \$14,100
Income tax before cre Total credits	dits		\$52,160
Income tax after cred			\$48,160

Example 4-Joint Return with Regular Tax, Maximum Tax and Alternative Tax

Derivation of Income Subject to Tax:
 \$90,000 - Earned net income (In this example, salaries and wages. See text on Maximum Tax Computation) \$30,000 - 1/2 excess net long-term capital gain
<pre>\$120,000 - Adjusted gross income -3,500 - Itemized deductions -1,500 - Exemptions</pre>
<pre>\$115.000 - Total locame subject to tax \$86,250 - Earned taxable income \$120,000 x \$115.000 See text on Meximum Tax Computation) \$52,000 - Earned taxable income taxed at regular rates \$34,250 - Earned taxable income taxed at maximum rate</pre>

\$25,750 - Capital gains income \$25,000 - Capital gains taxed at 50% rate \$3,750 - Capital gains taxed at regular rates Derivation of Regular Tax on \$52,000 of Earned Taxable Income

incone.	
lst \$1,000 taxed at 14% 2nd \$1,000 taxed at 15‰ etc	\$1 40 \$150
Next \$4,000 taxed at 45% Bal. \$3,000 taxed at 50% \$52,000 Regular tax	\$1,920 \$4,000 \$18,060
Derivation of Tax at Maximum Rate on \$34,250 of	Earned
Taxable Income: \$34,250 taxed at 50% rate	\$17,125
Derivation of Tax on Capital Gains:	
lst \$25,000 taxed at 50% rate Eal. \$3,750 taxed at 62% rete \$23,750	\$12,500 \$2,325
\$20,700	\$14,825
Derivation of Income Tax;	
Regular tax on earned taxable income Tax at maximum rate. Alternative tax. Regular tax on capital gains. Income tax before credits. Total credits.	\$18,060 \$17,125 \$12,500 \$2,325 \$50,010 -\$4,000
Locome tax after credits	\$46,010

Example 5-Joint Return with Income Averaging

Derivation of Income Subject to Tax:	
\$120,000 - Adjusted gross income	
-3,500 - Itemized deductions	
-1,500 - Exemptions	
\$115,000 - 1975 income subject to tax befor	e income
averaging	
\$100,000 - 1975 income subject to tax after	income
averaging	
Derivation of Regular Tax on \$100,000 of Income	Subject.
To Tax After Income Averaging:	010000
lst 1,000 taxed at 14.	\$140
2nd 1,000 taxed at 15%	\$150
etc	ψLJO
Next 8,000 taxed at 50%	\$4,000
Next 12,000 taxed at 53%	\$6,360
Next 12,000 taxed at 55%	\$6,600
Next 12,000 taxed at 58%	\$6,960
Bal. 12,000 taxed at 60%	\$7,200
Income tax before credits	\$45,180
Total credits	-4,000
Income tax after credits	\$41,180

Overpayment and Tax Due

Tables 3.10 and 3.11 classify taxpayers by whether they ended the year with a tax overpayment or a tax due at time of filing. The data shown in these tables reflect the effect of the earned income credit for 1975 (i.e., the amount of tax overpayment increased and the amount of tax due decreased). Excluded from the tables were returns with neither a tax due nor a tax overpayment. Generally these were returns with low incomes, no tax liability, and no income tax withheld.

Hlus	trations	showin	g how t	the five	example	returns	are pres	ented in	table 3.	12		
			lasifica	by the high	est rot. if a	hinn ta's was			_	Classifi	ed by each r	ate st
			(Haone sub,	feet to tax	the most ta		Ine	one tax aft credits	er		tax was comp	
Tax rate classes	Number of persigna	Acjuste mnocu Invore	4t all rs*c	At manyinal rites	entrated at all	-knerated st marginal	Total	Adjusted	vent of- Income	Number of returns	Income taxed at rate	Income tax generated at rate
		(Dollars)	(.ollars)	(follars)	rutes (iullars)	rites (.ollars)	(tollars)	inuome	subject to tax (9)	(10)	(Dollars) (11)	(Dollars) (12)
Fuerrale 1 Date Departed on Join	1)	(2)	(s) Subject to T	(4)	(5) ar Patas On	(6) br	(?)	(8)	(9)	(10)	(11)	(12)
Example 1. — Data Reported on Join			11:,00	15 000	54,480	1 y 2,300	50,480	42.1	43.9	1	115,000	54,480
Potsl	1	151,000	111,1986	15 000	24,450	7,000	الانصبير والر	**** I	49.9	1	1,000	140
15 percent	N		0		•					1	1,000	150
	-2-				-V	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			{	1	8,000	4,000
50 percent. 53 percent. 55 percent. 52 percent.										1 1 1	12,000 12,000 12,000	6,360 6,600 6,960
<pre>c0 p=rvent €2 persent</pre>	1	120.000	115,200	15,000	54,480	1,3(NM	50,490	42.1	43.9	1	12,000 15,000	7,200 9,300
Example 2 Data Reported on Joir	t Return W	ith Income	Subject to	Tax at Requ	lar Rates an	d Capital Ga	ains Rate					
Total.	1	120,001	115,00	15,000	53,040	1,300	4 9,04 °	40.9	42.6	1	15,000	53,040
14 percent										1	1,000	140 150
15 pervent			Ļ	h	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		~		<u></u>	k	1,000	1.0
50 percent. 50 percent capital gains rate 53 percent.				-	_					1 1 1	8,000 25,000 8,000	4,000 12,500 4,240
55 percent. 58 percent.										1	3,000	1,740
60 percent. £2 percent.	1	120,000	115,000	15,000	53,140	9,300	49,040	40,9	42.6	1	12,000	7,200
Example 3 Data Reported on Joir												
Total	1	120,000	115,000	15,000		3,300	43,100	40.1	41.9	1	115,000	52,160
14 percent	-	100,000					<i>,</i>			1	1,000	140
15 percent					h					1	1,000	150
50 percent		1			13				1	1	8,000	4,000
50 percent maximum rate 53 percent 55 percent										1	40,000	20,000
58 percent		100.000	115,000	15,000	52,160	0,300	48,100	40.1	41.9	1	8,000 15,000	4,800 9,300
62 percent Example 4. —Data Reported on Join	1 at Return M	120,000					·	1		L		1
	1		1				40,010	35.3	40.0	1	115,000	50,010
Total	1	120,000	115,000	3,750	50,010	3,325	+6,010		40.0	1	1,000	140
15 percent	Ly	L	L	Lange		L	L	L		11	1,000	150
50 percent	Tra-							6		1	8,000 25,000 34,250	
53 percent												
55 percent												•
60 percent €2 percent.	1	120,000	115,000	3,750	50,010	2,325	46,010	38.3	40.0	1	3,750	2,325
Example 5. — Data Reported on Joi	nt Return	With Incom	e Averaging									-
Total	1	120,000	1		45,180	7,200	41,180	34.0	41.2	1	100,000	
14 percent										1	1,000	140 150
15 percent.					<u></u>		- star				- And	
50 percent.										1	8,000	6 360
53 percent. 55 percent. 58 percent. 60 percent.	1	120,000	100,000	12,000	45,120	-,200	41,180	34.3	41.2	1	12,000 12,000 12,000	6,600 6,960
Summary of Data Reported on Abo	ove Five Join	nt Returns	_ L			·		1				
All marginal rates, total	1	-00,000	560,000	60,750	254,870	37,425	234,870	39.1	41.9	5	560,000 5,000	254,870 700 -
14 percent 15 percent				L			1	han		5	5,000	750
		T		Theme	T		7	- and		5	40,000	20,000
50 percent capital gains rate 50 percent maximum rate 53 percent 55 percent.										222323	50,000 74,250 32,000	25,000 37,125 16,960 13,320
58 percent. 60 percent. 62 percent.	1	120,000 480,000			45,180 209,690	7,200 30,225	41,180 193,⊎90	34.3 40.3		4	44,000 48,750	26,400

able 3.1—Returns with Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation

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

(All figures are estimate	s based on sa			_						
		Adjusted gross	Itemized o	Seductions	Standard	deduction		Exemptions		
Type of tax computation by size of edjusted gross income	Number of returns	income less deficit	Number of returne	Amount	Number of returns	Amount	Total	Other than sge or blindness	Amount	Taxable Income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Returns with reguler tax computation only										
Total	62,800,311	800,268,046	23,119,583	100,072,338	39,680,728	74,066,352	167,825,423	160,783,906	125,652,070	500,247,285
ISS.000 under \$15.000 0 under \$15.000 0 under \$20.000 0 under \$20.000	9,337,854 19,191,858 14,706,746 9,896,765 9,305,850	34,561,215 141,559,739 182,395,693 170,866,840 245,210,304	339,780 3,404,370 6,039,643 5,504,341 7,480,919	625.442 9.373.056 20,431.316 22,776.012 40,759,897	8,998,074 15,787,488 8,667,103 4,392,424 1,824,931	14,294,106 26,830,587 17,229,925 11,032,714 4,671,961	12,661,906 44,174,958 43,534,181 33,310,134 32,776,054	11,684,579 40,933,989 42,198,471 32,649,849 32,059,786	9 494,336 33,128,497 32,649,429 24,982,020 24,581,685	10,147,330 72,227,598 112,085,023 112,076,095 175,196,762
0 under \$100,000 00 under \$200,000 00 under \$1,000,000 00 under \$1,000,000 	336,254 20,193 3,797 699 295	20,840,391 2,600,976 1,092,985 471,887 866,216	326,063 19,742 3,737 694 294	4.461,844 806,892 383,187 177,990 276,702	10,191 451 60] 6	25.810 1,094 140 15	1,281,918 70,759 12,351 2,261 901	1,1 86 ,549 58,643 9,588 1,776 676	961.399 53,069 9,263 1,696 676	15.391,338 1,739,921 700,394 291,989 390,835
Returns with income evereging tax computation Total	2,813,421	92,274,035	1,910,375	12,105,701	903,045	2,192,569	9,755,766	9,472,340	7,316,724	70,659,045
\$5,000 under \$10,000 0 under \$15,000 0 under \$20,000 0 under \$20,000	34,504 205,674 439,011 1,768,070	302,709 2,647,357 7,797,360 53,410,697	2,563 67,743 207,416 1,298,884	6,157 209,325 771,399 6,963,D19	31,941 137,931 231,595 469,186	53,255 283,913 576,770 1,195,780	59,283 542,843 1,402,145 6,341,573	55,173 509,217 1,361,333 6,193,163	44 420 407,132 1,051,609 4,756,120	198,878 1,746,987 5,397,583 40,495,778
0 under \$100,000 00 under \$200,000 00 under \$500,000 00 under \$1,000,000 00 under \$1,000,000 00 under \$1,000,000	322,083 36,903 6,438 566, 172	20,856,107 4,763,110 1,761,532 372,467 362,696	292,542 34,349 6,152 556 171	2,983,418 698,134 311,116 84,661 78,472	29,541 2,554 286] 11	75,646 6,459 718 28	1,245,318 138,701 23,262 2,027 614	1,201,479 128,688 20,919 1,816 552	933,989 104,026 17,447 1,520 461	16,863,054 3,954,492 1,432,251 286,261 283,761
Returns with maximum and regular tax computation										
Total	148,182	17,695,198	145,557	2,664,061	2,625	6,544	580,806	564,393	435,604	14,588,969
\$50,000 0 under \$500,000 00 under \$500,000 00 under \$500,000 00 under \$1,000,000 00 under \$1,000,000 00 or more	252 76,211 61,090 9,586 761 182	12,280 6,186,427 7,992,893 2,642,864 503,070 357,664	74,557 60,507 9,562 753 178	885,475 1,246,675 405,433 73,621 52,857	1,906 583 124 8 4	4,706 1,490 318 21 9	431 293.739 246.256 36.834 2.862 684	424 288,798 237,236 34,644 2,648 643	323 220,304 184,692 27,625 2,147 513	10,781 5,077,117 6,560,036 2,209,488 427,282 304,285
Returne with maximum and elternative tax computation										
Total	37,628	5,485,849	37,087	617,865	541	1,365	140,666	133,834	105,500	4,561,120
\$50,000 0 under \$100,000 00 under \$200,000 00 under \$200,000 00 under \$1,000,000 00 under \$1,000,000 00 under \$1,000,000	13,806 18,582 4,622 475 143	1,160,644 2,490,370 1,295,867 311,201 227,766	13,562 18,324 4,590 470 141		244 258 32	609 656 82 18	50,576 71,075 16,744 [1,741 530	49,096 67,321 15,352 1,582 483	37,932 53,306 12,558 1,306 398	957,448 2,070,875 1,061,616 260,611 190,570
Returns with alternative tax computation only										
Total	53,060	6, 86 5,8 9 8	50,905	1,318,333	2,155	5,238	167,866	135,786	125,900	5,436,428
\$20,000 Under \$100,000 Under \$100,000 Under \$100,000 Under \$100,000 Under \$500,000 Under \$500,000 Under \$500,000 Under \$1000,000 Under \$1000,000	32,619 14,970 4,431 727 313					4,266 856 94 12 8		61,784 39,905 11,422 1,876 799		2,017,781 1,559,039 965,236 369,862 524,510
Finites at end of table										

F notes at end of table.

Table 3.1—Returns with Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation—Continued

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

			Inco	me subject to	tax			Lump-sum o not inci adjusted gr	uded in	Income tax before	income tax	Tax savings	Avera
Type of tax computation by size of adjusted gross income		At regula	er rates	At maximum earned l			apital gains ax rate	Number of		credita, regular	before credite ²	due to special	savin- (Dolla
	Total	Number of returns	Amount	Number of returns	Amount	Number o	f Amount	returns	Amount	tation ¹		tation	(0000
-	(11)	(12)	(13)	(14)	(15)	(18)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Returns with regular tax computation only													
	500,247,285	62,800,311	500,247,285	_ I		l		73,427	138.042	102.226.447	102,226,447	~ 1	
Total										1.538,132	1,538,132		
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000	10,147 330 72,227,596 112,085,023 112,076,095 175,196,762	9.337,854 19,191,858 14,706,746 9,896,765 9,305,850	10,147,330 72,227,598 112,085,023 112,076,095 175,196,762				not applicable	0,152 18,816 15,694 28,788	4,821 27,372 15,515 81,803	L 12,271,212 20,485,667 21,609,442	1,538,132 12,271,212 20,485,867 21,609,442 39,488,729		not appl
\$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	15,391,338 1,739,921 700,394 291,989 390,835	336,254 20,193 3,797 699 295	15,391,338 1,739,921 700,394 291,989 390,835					1,750 189 25 8 5	6,155 1,731 144 314 188		5,184,370 792,051 402,493 187,499 266,652		
Returns with income everaging tax computation													
Total	67,305,051	2,813,421	67,305,051	٦				8,402	19,940	20,480,952	19,067,512	1,413,441	
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000	182,411 1,640,411 5,177,392 38,812,901	34,504 205,674 439,011 1,768,070	182,411 1,640,411 5,177,392 38,812,901			n	ot applicable	5.747	10,657	35,662 329,246 1,071,654 9,946,248	32,357 305,461 1,016,856 9,350,988	3,505 23,785 54,798 \$95,260	
\$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	15,940,736 3,677,021 1,328 498 267,934 277,747	322.083 36.903 6,438 566 172	15,940,736 3,677,021 1,328,498 267,934 277,747					2,225 345 77 8	6,097 2,005 1,052 130	1,871,698	\$,545,700 1,700,315 754,258 171,927 189,650	476,305 171,383 71,426 12,781 4,198	1
Returns with maximum and regular tax computation													
Total	14,588,989	148,182	9,176,074	148,182	5,412,916	1		395	5,011	6,856,186	6,364,268	491,918	
Under \$50,000 \$50,000 under \$100,000 \$200,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	10,781 5,077,117 6,560,036 2,209,488 427,282 304,285	252 76.211 61.090 9.686 761 182	9,846 4,115,354 3,797,765 946,985 180,105 126,019	252 76,211 61.090 9,686 761 182	936 961,763 2,762,270 1,262,503 247,177 178,267	not	applicable		4,841 170	1,274,114	1,967,039 2,875,336 1,108,704 235,302	40 42,411 207,741 165,410 42,374 33,942	1
Returns with maximum and alternative tax computation													
Total	4,561,120	37,628	2,855,351	37,628	1,495,153	37.	210,617	593	2,972	2,294,002	2,123,993	170,019	
Under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$500,000 under \$1,000,000	957,448 2,070,875 1,081,616 260,611 190,\$70	13,806 18,582 4,622 475 143	768,733 1,277,751 562,485 140,141 106,241	13,806 18,582 4 622 475 143	151,836 673,995 472,971 114,144 82,207	18, 4,		63	1	627,028	924,048	8,324 60,050 66,462 19,716 15,467	1
Returns with elternative tax computation only													
Total	5,436,463	53,060	4,923,037	1		53.	513,425	i 760	6,019	2,692,068	2,850,471	41,644	
Under \$20,000 \$20,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$1,000,000 \$500,000 under \$1,000,000	2,017.781 1,559.039 965.236 369.897 524.510	32,619 14 970 4 431 727 313	1.790,082 1,370,421 888,614 355,562 518,358		ohcable	14 4.		277 113 24	1,608 2,277 617	738.877 560,249 239,713	721,951 548,726 237,218	9,491 16,940 11,523 2,528 1,162	

Footnotes at end of table

ble 3.1—Returns with Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation-Continued

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

[All figures	are e	estimates	based on sa	mples-mone	y amounts are	in thous	sands	of dollars]					
		Tax from	special varaging	Total o	credits ^s	Add ta:	ditional x prefe	tax for prences		т	otal income ta:	κ	
Type of tax computation by size of							.				As a perc	ent of-	Average
adjusted gross income		ber of turns	Amount	Number of ratums	Amount	Number ratum		Amount	Number of returns	Amount	income subject to tax	Adjusted gross income	income tax (Dollara)
	(24)	(25)	(26)	(27)	(28))	(29)	(30)	(31)	(32)	(33)	(34)
Returns with regular tax computation only		73,427	12,798	62,800,311	6,799,354		6,416	44,324	58,4\$1,451	85,484,213	19.1	11.9	1,634
otal 5.000 under \$10.000 under \$15.000 under \$20.000 under \$20.000]	8,152 18,816 15,694 28,788	336 1,938 1,080 7,953	9,337,854 19,191,858 14,706,746 9,896,765 9,305,850	350,235 1,580,550 1,578,965 1,342,387 1,713,510]	1,2 9 6 1,818	721	7,162,995 17,303,790 14,521,788 9,828,571 9,275,471	1,188,027 10,691,235 18,909,193 20,268,479 37,787,469	11.7 14 8 16 9 18 1 21.6	34 76 104 119 154	166 618 1,302 2,062 4,074
under \$100,000 1 under \$200,000 1 under \$200,000 1 under \$1,000,000 00 or more .		1,750 189 25 8 5	810 374 32 167 108	336,254 20,193 3,797 699 295	180,531 28,756 12,775 6,456 5,189		1,429 1,095 551 139 88	5,535 8,566 9,062 4,330 11,469	334,088 20,007 3,752 695 294	5,010,184 772,235 398,812 185,540 273,039	32 6 44 4 56 9 63 5 69 9	24 0 29 7 36 5 39 3 40 9	14,997 38,598 106,293 266,964 928,704
Returns with income averaging tax computation		6,402	2,774	2,813,421	1,012,223		8,434	59,929	2,793,703	18,117,991	26.9	19.6	6,485
5,000 nder \$10,000 under \$25,000 under \$20,000 under \$20,000]		 1.034	34,504 205,674 439,011 1,768,070	2,929 36,904 98,665 538,902]	 911	 2,796	34,205 202,309 431,022 1,760,767	29,428 268,640 918,396 8,815,628	16 1 16 4 17 7 22 7	97 101 118 165	860 1,328 2,131 5,007
under \$100,000]	2,225 345 77 8	966 405 297 52	322,083 36,903 6,438 566 172	230,360 68,005 27,253 5,355 3,850		3,551 2,212 1,323 296 141	9,934 12,177 15,614 7,095 12,312	321,385 36,849 6,431 565 170	5,326,259 1,644,892 742,916 173,718 198,114	33 4 44 7 55 9 64 8 71 3	25 \$ 34 5 42 2 46 6 54 6	16,573 44,639 115,521 307,465 1,165,376
Returns with maximum and regular tax computation													
tal		395	943	148,182	149,354	(*)		(*)	147, 98 3	6,215,890	42.6	35.1	42,004
0,000 under \$100,000 under \$200,000 under \$500,000 under \$1,000,000 0 or more	Ĵ	 370 25		252 76,211 61,090 9,686 761 182	72 56,937 61,605 18,856 6,887 4,797	(*) (*)	- 1	(*) – (*) – (*) –	252 76,077 61,030 9,683 760 181	3,826 1,910,891 2,813,651 1,089,880 228,449 169,193	35 5 37 6 42 9 49 3 53 5 55 6	31.2 30 9 35 2 41.2 45.4 47.3	15,183 25,118 46,103 112,556 300,591 934,768
Returns with maximum end sitemative tax computation													
ital		593	455	37,828	47,067	(*)		(*)	37,616	2,077,403	45.5	37.9	55,227
i0,000 under \$100,000 under \$200,000 under \$500,000 under \$10,00,000 0 or more]]	 525 63 5		 13,806 18,582 4,622 4,622 4,75 143	7,644 16,896 10,927 3,516 8,084	() () ()	I		13,802 18,575 4,621 475 143	368,680 907,406 549,763 145,741 105,813	38 5 43 8 50 8 55.9 55.5	318 364 424 468 46.5	26,712 48,851 118,971 306,823 739,951
Returns with elternative tax computation only										i			
ktal		760	1,545	53,060	61,720		450	6,491	53,007	2,596,790	47.8	37.7	48,990
0,000 under \$50,000 under \$200,000 under \$200,000 under \$1,000,000 under \$1,000,000 0 or more] 32,619 14,970 4,431 727 313		ני			32,569 14,970 4,429 726 313		38 2 45 4 56 0 62 8 66 2	31 5 35 6 41 8 47 5 51 7	23,606 47,295 121,972 319,855 1,109,744

Thate is not shown separately because of the small number of sample returns on which it was based. However, the dete ere included in the appropriate totals a led regular tax a ling tax from speciel income averaging os earried nuccome credit to the extent used to oftset income tax before credits D Detail may not edd to total because of rounding

Table 3.2—Returns with Tax From Special Income Averaging: Computation of Tax From Special Income Averaging, Tax Using Ordinar Methods, and Tax Savings, by Size of Adjusted Gross Income

Number of returns	Adjusted gross income less	Tot						after d	eath-
				Capital gain	s portion	Ordinary Inco	me portion	benefit es	clusion
	deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Tot Number of	
·								returne	Amoun
(1)	(2)	(3)	(4)	(5)	(8)	(7)	(8)	(9)	(10)
\$5,729	2,168,853	85,729	914,814	69,999	730,768	85,729	184,045	85,729	
2,814 7,469 18,817 16,453	5,741 53,986 24\$,503 287,743	2,814 7,469 18,817 16,453	13,129 21,809 97,031 106,231	537 7,345 15,154 14,373	926 17,138 69,658 69,970	2,814 7,469 18,817 16,453	12,203 4,672 27,373 16,261	2.814 7,469 16,617 16,453	
13,544 11,114 9,117 4,861	300,665 305,486 329,198 323,631	13.544 11,114 9,117 4,861	118,90\$ 109,251 138,613 161,621	10,910 7,633 8,165 4,407	76,400 76,203 122,455 143,026	13,544 11,114 9,117 4,861	42,505 33,048 16,159 18,594	13,544 11,114 9,117 4,861	1 1 1
1,181 295 49 15	157,508 87,627 32,175 39,590	1,181 295 49 15	77,496 48,894 14,019 7,816	1,121 292 46 15	70,121 44,721 12,899 7,252	1,181 295 49 15	7,375 4,173 1,120 563	1,181 295 49 15	
Lun	np-sum distribution	ns after death-bene	fit 1			Tentative	tax on		_
Capital gair			ome portion	and actuar	tal value	and actual	sulev fair	Tentativs capital gain	tax on as portion
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amour
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
69, 998	722,995	85,729	182,757	85,729	907,524	85,729	124,410	89,998	1
537 7,345 15,154 14,373	926 17,143 69,661 89,978	2,614 7,469 18,617 16,453	12,203 4,666 27,365 16,253	2,814 7,469 18,817 16,453	13,129 21,809 97,025 106,231	2,814 7,469 18,817 16,453	939 1,494 7,006 7,604	537 7,345 15,154 14,373	
10,910 7,633 8,165 4,407	73,805 73,290 121,507 142,013	13,544 11,114 9,117 4,861	41,850 32,711 16,006 18,503	13,544 11,114 9,117 4,861	115,655 106,794 137,513 160,938	13,544 11,114 9,117 4,861	10,522 9,791 16,042 27,434	10,910 7,633 8,165 4,407	
1,121 292 46 15	69.865 44,672 12,881 7,253	1.181 295 49 15	7,352 4,167 1,118 563	1,181 295 49 15	77.326 49,289 13,999 7,816	1,181 295 49 15	17.329 15,247 6,653 4,350	1,121 292 46 15	
Tex from Income ev	special veraging	tax from	special	Incom	e tax credita	credits, com	puted under	Tax saving special svera	Income
Number of returns	Amount	Number of returne	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amoun
(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
85,729	19,353	\$3,597	431,946	\$5,729	4\$1,298	85,729	494,852	\$5,705	
2,814 7,469 18,617 16,453	847 326 1,939 1,139	8,152 18,817 16,453	3,501 27,887 37,953	2,614 7,469 16,617 16,453	905 3.769 29,825 39,092	2,814 7,469 18,817 16,453	1,426 4,224 34,262 42,055	10,265 18,817 16,453	
13,544 11,114 9,117 4,861	4,555 2,723 1,650 2,829	13,544 11,114 9,117 4,860	45,224 42,554 56,303 86,932	13,544 11,114 9,117 4,861	49,779 45,277 57,953 89,761	13,544 11,114 9,117 4,861	60,483 53,316 62,303 96,834	13,543 11,114 9,117 4,860	
1,161 295 49 15	1,413 1,146 508 279	1,181 295 49 15	56,182 38,840 1\$,676 20,694	1,181 285 49 15	57,595 39,986 16,184 21,172	1,181 295 49 15	60,643 41,585 16,437 21,285	1,178 295 48 15	
	2 614 7.469 18.617 16.453 13.544 11.114 9.117 4.661 1.181 295 49 15 Lun Capital gair Number of returns (11) 69.998 537 7.345 14.373 10.910 7.345 4.407 1.121 292 292 4.651 Tex from Income er Number of returns (21) 65.729 2.814 7.6453 13.544 14.97 16.453 13.544 1.114 2.955 4.651 1.121 2.955 4.651 1.121 2.955 4.653 1.121 2.955 4.651 1.121 2.955 4.651 1.121 2.955 4.651 1.121 2.955 4.653 1.121 2.955 4.653 1.121 2.955 4.653 1.154 1.114 2.955 4.653 1.154 1.114 2.955 2.814 7.6453 1.544 1.114 1.114 2.955 2.814 7.653 1.544 1.114 1.121 2.957 2.814 7.653 1.544 1.114 2.955 2.814 7.653 1.544 1.114 2.955 2.814 7.653 1.114 2.955 2.814 7.6453 1.154 1.114 2.955 2.814 7.653 1.544 1.114 2.955 2.814 7.653 1.544 1.114 2.955 2.814 7.653 1.544 1.114 2.915 2.814 7.653 1.544 1.114 1.	2814 5,741 7,469 53,986 18,817 224,503 16,453 287,743 13,544 300,665 11,114 305,486 9,117 329,198 4,661 32,153 11,114 157,508 295 87,627 49 32,175 15 33,590 Lump-sum distribution-exclusion-exclusion-exclusion-exclusion-exclusion-exclusion-exclusion-exclusion-exclusion-exclusion-exclusion-fratums (11) (12) 69,998 722,995 537 17,845 15,154 68,661 14,373 89,978 10,910 73,855 7,645 12,897 1,121 69,652 292 44,672 4,407 142,013 1,121 69,865 285 1,161 1,212 69,855 292 44,672 1,55 1,554 65,729 19,353	2 814 5,741 2,814 7,469 53,966 7,469 18,817 245,503 18,817 16,453 287,743 16,453 13,544 300,665 13,544 11,114 305,466 11,114 9,117 322,513 4,861 4,861 322,675 4,861 11,114 157,506 1,181 295 87,627 295 4,627 459 35,590 15 35,590 15 Number of returns Amount Number of returns (11) (12) (13) 69,998 722,995 65,729 537 926 2,614 7,345 17,142 7,453 10,910 73,805 13,544 10,910 73,805 13,544 1,921 69,672 2,935 46 12,881 49 1,121 69,8657 1,811 21	2 614 5.741 2.814 13.129 7.469 53.986 7.469 21.809 18.817 2.45.503 18.817 9.7031 16.453 287.743 16.453 106.231 13.544 300.665 13.544 118.905 9.117 328.198 5.117 138.613 9.117 328.198 5.117 138.613 4.661 32.344 48.614 41.612 1.181 157.508 1.181 77.496 295 87.627 295 48.694 49 32.175 49 14.019 15 7.816 7.846 7.846 Capital gains portion Ordinary income portion Amount Number of returns Amount Number of returns 4.0014 5.9.998 722.995 65.729 182.757 5.37 926 2.614 12.203 7.345 15.666 18.617 27.365 10.910 7.3805 13.544	2.814 5.741 2.814 13.129 5.37 7.469 53.986 7.469 21.809 7.345 16.453 287,743 16.453 106.231 14.373 13.544 300.665 13.544 118.005 10.910 11.114 305.466 11.114 109.251 7.633 9.117 328.198 9.117 138.613 8.165 4.661 323.631 4.861 16.1621 4.007 4.93 32.775 4.9 14.019 4.9 1.181 157.508 1.181 77.496 1.121 2.99 87.627 295 46.844 292 49 32.175 4.9 14.019 46 11 1121 295 87.627 295 46.84 11.181 157.508 1.181 77.496 1.121 293 87.627 295 42.019 40 actuar 111 (12) (13) (14)	2 814 5.741 2 814 13.129 537 928 7 469 53.986 7 469 21.809 7.345 17.188 16 457 2 87.741 16.657 97.631 15.154 89.870 13.544 300.665 12.544 108.251 7.633 7.633 7.633 11.71 329.196 9.117 13.614 109.251 7.633 7.633 7.633 1.181 157.506 1.181 77.496 1.121 70.121 7.924 2.95 87.677 225 48.84 422 44.721 43.026 1.181 157.508 1.181 77.496 1.121 70.21 43.026 1.181 157.508 1.181 77.496 1.221 70.21 43.028 12.997 14.018 42.2455 12.997 12.92 44.018 42 12.997 12.92 12.997 12.997 12.997 12.997 12.997 12.997 40.018 11.997 40.001 13.199	2 8:4 5.741 2.814 13.129 5.37 9.26 2.814 7.469 3.366 7.469 21.097 7.345 17.138 7.469 10.453 287.743 16.453 106.231 11.144 565.85 16.853 11.544 305.466 11.114 109.251 7.633 7.200 11.114 11.114 305.466 11.114 109.251 7.633 7.200 11.114 4,651 322.531 4.061 11.121 4.012 4.021 4.022 4.721 225 1.811 157.506 1.181 77.469 1.121 70.121 1.161 235 67.627 295 48.944 232 4.721 295 1.5 33.540 15 7.416 4.018 46 11.21 70.121 1.161 1.000 Ordinary income portion Ordinary income portion Income set 1.000 Income set 1.000 1.161 1.111 (10) (11)	2 814 1467 3.741 22.550 2.848 11.120 1.120 2.555 1.255 1.545 1.255 1.545 2.844 1.545 1.2205 2.231 1.3.54 2.3.551 1.3.545 1.3.555	2 - 1 + 0 18 - 977 2 - 7 + 0 2 - 2 + 5 - 03 2 - 7 + 0 + 0 18 - 17 2 - 7 + 0 + 0 2 - 7 + 0 + 0 - 5 + 0 + 0 - 0 + 0 + 0 + 0 + 0 + 0 + 0 + 0

NOTE Detail may not add to total because of rounding

ible 3.3—Returns with Maximum Tax on Earned Income: Adjusted Gross Income, Earned Net Income, Taxable Income, and Income Tax Before Credits by Size of Taxable Income

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

	To	tal					Size of taxe	ble Income				
All returns			\$38,000 und	tar \$52,000	\$52,000 un	der \$70,000	\$70,000 und	ler \$100,000	\$100,000 ur	der \$200,000	\$200,000	or more
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All Returns												
id gross income less deficit	185,810	23,181,048	4,763	287,482	52,340	4 099 877	68,883	7,002,872	49,701	7,755,230	10,123	4,035,587
income	185,810 74,693	21,597,677 990,870	4,763 2,348	315,567 21,090	52,340 23,884	4.099,877 4.285.533 220,844	68,883	6,941,229 353,078	49,701	7,038,547	10.123	3,016,802
net income	185,610	20,606,808	4,763	294,477	52,340	4,064,688	27,601 68,883	6,588,151	18,046 49,701	295,127 6,743,420	3,014 10,123	100,729 2.916,073
income	185,810	19,150,110	4,763	219,473	52,340	3,229,933	68,883	5,704,534	49,701	6,517,907	10,123	3,478,263
taxable income:	185.810	16,347,853	4,763	210,838	52.340	3,077,532	68,883	5,192,401	49,701	5 405 553		
ict to regular rates	185,810	9,439,786	4,763	180,994	52,340	2,661,564	68,683	3,532,510	49,701	5,495,557 2,547,604	10,123 10,123	2,371,525 517,114
net no maximum tax rete on ned income	185,810	6,908,067	4,763	29,844	52,340	415,968	68.883	1,659,891	49,701	2,947,953	10,123	1,854,411
axable income:												
	147,891 4,362	2,602,255 108,019	3,380	6,636	37,987	152,400	55,400	512,132	42,082	1,022,349	9,042	1,106,738
velarence offset al gans offset med taxable income ct to regular rates	5,046	15,451	()	(*)	(*) 1,448	(*) 1,685	650 2,175	5,616 7,060	2,096 1,124	31,177 5,205	1,597 175	71,101 1,246
ct to regular rates	146,298 143,307	2,678,786 2,591,639	3,380 3,256	8,400 7,813	37,623 36,539	150,590 136,662	54,684 53,391	499,437 451,311	41,623 41,190	985,968 926,916	6,788 6,931	1,034,392
ct to capital gains rates ,,	37,628	210,617	464	822	7,065	15,738	13,543	60,821	13,059	95,434	3,497	37,602
tax excluding tax from special												
ome everaging: rated at all retes	185,810	8,488,261	4,763	81,631	52,340	1,214,108	68,883	2,344,747	49,701	2,986,378	10,123	1,661,397
al	185,610	4,929,434	4,763	66,301	52,340	998,408	68,883	1,484,584	49,701	1,464,835	10,123 10,123	915,306
other taxable income	185,610 143,307	3,276,108 1,653,327	4,763 3,256	61,859 4,443	52.340 36,539	923,983 74,425	68,883 53,391	1,226,410 258,174	49,701 41,190	884,376 580,459	10,123 6,931	179,480 735,826
rated et capital gains rete rated et maximum tax rate on	37,628	105,299	464	411	7,065	7,867	13,543	30,407	13,059	47,714	3,497	18,900
ned income	165,810	3,453,989	4,763	14,921	52,340	207,972	68,883	829,929	49.701	1,473,964	10,123	927,203
int Returns of Husbands and Wives and Returns of Surviving Spouses												
1 gross income less deficit	169,929	21,505,938	-	_	48.046	3,778,551 3,960,779	65,354	6,644,169	47,069	7,346,048	9,460	3,737,170
income	169.929 68.879	20,039,809 908,665	_	_	48.046 22,256	3,960,779 204,127	65,354 26,551	6,606,859 340,498	47,069 17,227	6,674,451 272,216	9,460 2,845	2,797,720 91,624
ne! income	169,929 169,929	19,131,146 17,787,203	-	-	48,046 48,046	3,756,652 2,974,661	65.354	6,266,362	47,069	6,402,236	9,460	2,705,896
taxable income.	100,020	11,101,200	_	_[40,040	2,974,001	65,354	5,412,614	47,069	6,173,435	9,460	3,226,293
ct to regular retes	169,929	15,208,039	-	-	48,046	2,843,741	65,354	4,941,603	47,069	5,217,073	9,460	2,205,422
ct to maximum tax rate on	169,929	8,836,308	-	-	48,046	2,498,392	65,354	3,398,408	47,069	2,447,588	9,460	491,920
ned income	169,929	6,371,731	-	-	48,046	345,349	65,354	1,543,395	47,069	2,769,485	9,460	1,713,502
axable income:	135,594	2,579,163										
reference offset	4,136	101,760		=	34,796 (*)	131,120	52,473 602	470,810 5,281	39,854 2,014	956,362 29,805	6,471 1,508	1,020,871 66,584
al gains offset	4,641 134,067	14,337 2,463,066	-		1,343 34,639	1,373	2.071 51,789	6,900 456,629	1,056 39,409	4,837 921,720	169 8,230	1,227 953,060
ct to regular retes ct to capital gains retes	131,392 34,839	2,362,898	-	-	33,453	118,409	50,561	413,903	39,014	665,388	8,364	985,198
	34,039	190,203	-	-	6,316	12,711	12,813	56,907	12,424	90,974	3,266	35,673
tax excluding tax from special ome everaging:							1					
rated at all rates rated at regular retes	169,929	7,865,883	-	-	48,046	1,109,897	65,354	2,214,332	47,069	2,816,785	9,460	1,722,669
al	169,929	4,562,368	=	_	48,046	931,005	65,354	1,414,362	47,069	1,388,678	9,460	848,323
other taxable income	169,929 131,392	3.068.918 1.513.450	_	-	48,046 33,453	667,711 63,294	65,354 50,561	1,160,293 234,069	47,069 39,014	850,066 538,612	9,460 8,364	170,848 677,475
rated at capital gains rate	34,839	98,125	-	-	6,316	6,354	12,813	26.451	12,424	45,484	3,266	17,836
me	169,929	3,185,824	-	-	48,046	172,663	65,354	771,681	47,069	1,384,731	9,460	856,749
otes at end of table												

c otes at end of table

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Table 3.3-Returns with Maximum Tax on Earned Income: Adjusted Gross Income, Earned Net Income, Taxable Income, and Income Tax Before Credits by Size of Taxable Income-Continued

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

							Size of taxa	ble income				
All returns	Tot		\$38,000 und	er \$52,000	\$52,000 und	er \$70,000	\$70,000 unde	F \$100,000	\$100,000 und	ier \$200,000	\$200,000	or more
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Атюш
	(1)	(2)	(3)	(4)	(5)	(5)	(7)	(8)	(9)	(10)	(11)	(12)
Returns of Heads of Households												
Adjusted gross income less deficit Earned income Deductoons trom earned income Earned net income Taxable income	3,684 3,684 1,482 3,684 3,684	408,123 404,878 26,919 377,959 320,904	1,373 1,373 724 1,373 1,373	83,831 95,463 8,743 86,720 62,602	757 757 240 757 757	60,365 64,137 2,908 61,229 45,063	746 746 324 746 746	78,705 77,857 2,851 75,006 62,109	638 638 159 638 638	100,716 97,626 7,486 90,140 81,482	170 170 35 170 170	8 6 6
Earned taxable income Total Subject to regular rates Subject to maximum tax rate on earned income	3,684 3,684 3,684	279,224 139,992 139,232	1,373 1,373 1,373	59,938 52,174 7,764	757 757 757	42,391 28,766 13,625	746 746 746	56,830 28,348 28,482	638 638	70,265 24,244 46,021	170 170 170	4
Other taxable income Total Tax preference offset Capital gains offset Unearned taxable income Subject to regular rates Subject to capital gains rates	2,734 57 49 2,721 2,700 638	41,680 2,387 247 39,046 38,450 3,230	952 	2,664 	510 (*) 510 503 (*)	2.672 (*) 2.653 2.291 (*)	(*) (*) 577 567 216	5,279 (*) (*) 5,118 4,444 835	(*) (*) 535 531 134	11,217 (*) (*) 10,792 9,966 1,251	147 19 (*) 147 147 54	1 (*) 1
Income tax excluding tax trom specual income everaging Generated at all rates Total On earned taxable income On other taxable income Generated at capital gams rate Generated at maximum tax rate on earned income	3,684 3,684 3,684 2,700 638 3,684	141,519 70,260 45,093 25,169 1,616 69,615	1,373 1,373 1,373 952 (*) 1,373	22,109 18,142 16,806 1,337 (*) 3,882	757 757 757 503 (*) 757	17,565 10,574 9,266 1,309 (*) 6,812	746 746 748 567 216 746	26,515 11,856 9,131 2,725 419 14,241	638 638 638 531 134 638	37,928 14,287 7,809 6,478 626 23,010	170 170 170 147 54 170	5
Returns of Single Persons												
Adjusted gross income less deficit Earned income Deductions from earned income Earned net income Taxable income	12.197 12.197 4,532 12.197 12.197	1,266,984 1,152,991 55,285 1,097,705 1,042,002	3,390 3,390 1,624 3,390 3,390	203,651 220,104 12,347 207,756 156,871	3,537 3,537 1,388 3,537 3,537	260,960 260,617 13,810 246,807 210,009	2,763 2,763 726 2,783 2,783 2,783	279,997 256,513 9,729 246,784 229,811	1,994 1,994 660 1,994 1,994	308,465 266,470 15,425 251,045 262,989	493 493 134 493 493	21 14 14
Earned taxable income Total Subject to regular rates Subject to maximum tax rate on earned income	12,197 12,197 12,197	860,591 463,486 397,105	3,390 3,390 3,390	150, 90 0 128,820 22,080	3,537 3,537 3,537	191,401 134,406 56,995		193,768 105,754 88,014	1,994 1,994 1,994	208,219 75,772 132,447	493 493 493	11 1 5
Other taxable income Total Tax preference offset Capital gains offset Unearmed taxable income Subject to regular rates Subject to capital gains rates	9,563 169 356 9,510 9,215 2,151	181,412 3,873 865 176,675 170,292 11,120	2,428 (*) 2,428 2,304 377	5,972 	2,661 (*) (*) 2,674 2,583 602	18,608 (*) (*) 18,280 15,962 2,646	2,263	36,043 (*) (*) 35,690 32,964 3,078	1,687 58 (*) 1,679 1,645 501	54,770 1,070 (*) 53,456 51,562 3,209	424 70 (*) 411 420 157	6 (*) 6 8
Income tax excluding tax from special income averaging Generated at lar fates Generated at regular rates Total On earned taxable income On other taxable income Generated at capital gans rate Generated at maximum tax rate on earned income	12,197 12,197 12,197 9,215 2,151 12,197	480,859 276,805 162,098 114,707 5,560 198,546	3,390 3,390 3,390 2,304 377 3,390	59,522 48,159 45,053 3,106 323 11,039	3,537 3,537 3,537 2,583 602 3,537	86,646 56,829 47,007 9,822 1,323 28,496	2.783 2.783 2.263 514	103, 900 56,366 36,986 21,380 1,539 44,006	1,994 1,994 1,994 1,645 501 1,994	129,664 61,869 26,500 35,369 1,604 66,223	493 493 420 157 493	10 5 4

(*) Estimate is not shown saparately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals NOTE. Detail may not add to total because of rounding.

able 3.4—Returns with Net Gain From Sales of Capital Assets and With Regular Tax Computation or Alternative Tax Computation: Gains and Losses by Type, by Size of Adjusted Gross Income

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

			Return	s with regular tax	computation rates	only		
					Short-term capital	gains and losses		
Size of adjusted gross income	Number of returns	Net gain from sales of capital	Capital loss	s carryover	Net capi (efter ca		Not capi (efter ca	
		assets	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(6)
Total	4,365,033	12,640,446	26,472	106,737	385,052	616,608	120,270	408,234
\$5,000) under \$10,000 10 under \$25,000 10 under \$20,000	245,053 865,162 850,209 698,607	213,963 1,148,232 1,446,312 1,224,567	3,526	4 797 5.033	10.075 39.353 56,428 65,518	10,067 27,493 55,286 59,997	7,628 13,246 15,096	7,578 8,760 9,954
10 under \$25,000 10 under \$30,000 10 under \$50,000 10 under \$100,000	545,350 345,331 565,535 213,293	1,139,944 916,670 2,258,456 1,886,053	2,006 2,670 7,116 5,137	1,168 3,419 26,037 35,379	60,199 38,230 74,385 33,433	56,091 50,264 146,244 121,041	14,262 12,253 34,102 18,254	36,390 16,001 61,611 118,400
00 under \$200,000 100 under \$500,000 00 under \$1000,000 1,000 or more	29.238 6,207 752 296	887,734 692,527 295,887 530,101	1,178 370 59 21	13,708 5,804 3,474 7,918	5,769 1,412 167 83	45,781 23,548 7,425 13,371	3,829 1,268 222 110	86,171 32,764 16,308 14,297

			Returns with	th regular tax comp	outation rates only	-Continued		
			Long-term capital	gains and losses			Net long-te	
Size of adjusted gross income	Capital loss	s carryover		ital gain arryover)	Net cap (after ca		gain in exc short-term (
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	67,318	327,471	4,191,659	24,588,261	49,280	66,176	4,191,859	24,160,026
\$5,000 under \$10,000 0 under \$15,000 0 under \$25,000] 16,613 9,620	51,096 32,077	237,489 844,128 825,283 664,842	2.248.351 2,798,383	6,490	9,910 3,148	237,489 844,128 825,283 664,842	419,504 2,242,015 2,789,623 2,335,436
0 under \$25,000 0 under \$23,000 0 under \$50,000 0 under \$50,000	9.620 5.725 11.956 23,192 16.454	12,349 31,900 \$2,049 87,139	515.357 331,980 537,774 201,365	2.222.204 1,751,013 4,312,732	11,897 2,334 12,079	3,148 9,054 1,100 13,349 15,530	515,357 331,980 537,774 201,365	2,335,436 2,185,813 1,735,012 4,251,121 3,561,085
100 under \$200,000 00 under \$500,000 00 under \$1,000,000 1,000 or more	2,903 721 84 50	29,237 16,311 5,051 10,262	26,900 5.741 717 283	1.380.140 594,795	282 19	6,857 4,709 781 1,738	26,900 5,741 717 283	1,697,618 1,347,376 578,487 1,036,936

			Returns wit	th regular tax comp	sutation rates only	-Continued		
Size of sdjusted gross income	distrib	≻sum utions, ins portion	Income sul	bject to tax	Income tax t	efore credits	Additiona tax pret	al tax for erences
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(16)	(19)	(20)	(21)	(22)	(23)	(24)
Totai	61,563	820.914	4,365,033	63,167,580	4,365,033	16,583,625	13,913	98,736
\$5,000 9 under \$10,000 10 under \$15,000 10 under \$20,000	19,846	80,311 86,72 6	24\$.053 865,162 850,209 698,607	219,376 2,922,288 6,257,528 7,876,430	245,053 665,162 850,209 698,607	32,531 483,308 1,139,408 1,532,800	1,035	747 464
0 under \$25,000 0 under \$30,000 0 under \$50,000 0 under \$100,000	10,516 7,633 6,154 3,261	75,753 76,203 115,835 118,444	545,350 345,331 565,535 213,293	8,424,018 6,674,129 15,627,139 10,292,085	545,350 345,331 565,535 213,293	1,760,022 1,500,010 4,093,157 3,557,441	378 118 2,026 4,728	1,079 670 4,735 13,828
00 under \$200,000 00 under \$500,000 00 under \$1,000,000 ,000 or more	489 95 14 7	41,273 16,445 4,376 3,548	29,238 6,207 752 296	2,828,928 1,243,209 347,293 455,157	29.238 6,207 752 296	1,279,136 683,303 216, 56 5 305,944	3,170 1,757 409 221	19,821 23,571 10,723 23,100

notes at end of teble

Table 3.4-Returns with Net Gain From Sales of Capital Assets and With Regular Tax Computation or Alternative Tax Computation: Gains and Losses by Type, by Size of Adjusted Gross Income-Continued

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

			Ret	urne with eiternati	ve tax computation ¹			
					Short-term capital g	ains and losses	1	
Size of adjusted gross income	Number of	Net gain from sales of capital	Cepital loss	carryovar	Net capita (after carr		Net capit (efter can	
	returns	esseta	Number of returns	Amount	Number of returns	Amount	Number of returns	Arnou
	(25)	(26)	(27)	(20)	(29)	(30)	(31)	(32)
Total	90,688	1,383,150	2,565	17,383	11,887	56,070	10,972	
Inder \$5,000 5,000 under \$10,000 10,000 under \$15,000 15,000 under \$20,000			=					
20.000 under \$25,000 5.000 under \$30,000 10.000 under \$50,000 0.000 under \$50,000		 293,279	 [749	- 	 5,608	 15.261	 4,388	
00,000 under \$200,000 00,000 under \$\$00,000 00,000 under \$1,000,000 000,000 or more	33,552 9,053 1,202 456	422,173 323,473 136,080 208,145	1,289 414 88 25	9,672 4,208 1,761 309	4,421 1,325 233 100	17,836 16,000 \$,946 3,827	4,478 1,690 288 128	

				Returne	with etiernative ta	a computation-Col	ntinued			
					Long-term capital	gains and losses				
Size of edjusted gross income	1.1.1.1		Long-ten from c	ertain	Nat		Net long-tarm sho	capital gains in ex ort-term capital los	icess of eny	
Size of editated gross income	Capital loss	carryover	binding c distributi		long-term gain			Amo	ount subject to tax	et
			inetalime		(efter	Total	Amount	50 percent	Regular retaa*	
	Number of returne	Amount	Number of returne	Amount	carryover)	- Count	excluded 3	rete	Number of returns	Атон
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	{40}	(41)	(42
Total	9,161	76,512	193	16,297	2,704,429	2,648,559	1,324,280	724,043	11,370	1.1
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	=	=			1					
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000	 3,959	19,350	-	-	_] 564,333	 556,036	- 278.018	 264,\$78	 [
\$100.000 under \$200.000 \$200.000 under \$300.000 \$500.000 under \$1.000.000 \$1.000.000 or more	3,893 1,135 152 42	31,680 20,157 4,897 2,428	114 63] 16	6,060 5,618 4,619	833,223 629,983 264,305 412,585	808.673 614,947 260,267 408,636	404,337 307,474 130,133 204,318	307,747 122,782 20,661 8,275	5,417 3,279 534 281	

Returns with alternative tax computation-Continued												
		1000		Long	term capital gains	end losses-Conti	nued			_		
Size of edjuated gross income	Lump distribu capital gale	rtions,	Texable	In	come subject to ta	ix.	income tax b	efore credits	Additiona tax pref			
	Number of returna	Amount	Income	At regular retaa	At maximum rate on aamed income	At capital gains tax rete	Number of returna	Amount	Number of returna	Ато		
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(\$2		
Total	1,305	7\$,717	9,997,548	7,776,389	1,405,1\$3	724,043	90,688	4,776,483	471			
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 \$50,000 \$50,000 under \$100,000	- - 578	- - 12,895	_ 	2,558,815	 151,836	 264,\$78		 1,161,125	_ - [147			
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	516 176 28 7	24,770 26,134 8,244 3,674	3,629,914 2,046,852 630,473 715,080	2,648,172 1,451,099 495,704 624,599	673.995 472.971 114,144 82,207	307,747 122,782 20,661 8,27\$	33,552 9,053 1,202 456	1,646,518 1,110,077 386,744 471,999				

Includes returns with income averaging, pror-year delinquent returns using the regular method, and returns with maximum tax on earned income not also having an alternative tax Includes those returns with maximum tax on earned income also having an alternative tax computation One-half excess long-term capital geins Capital gains taxed at upper retes NOTE. Detail may not add to total because of rounding

Table 3.5-All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax

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

		All re	turna		Returns total inc			Returns with to	otal income tax	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total Income tax ¹	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Number of returns	Adjusted gross income less deficit	Total Income tax ¹	Additional tax for tax preferences
	(1)	(2)	(3)	(4)	(5)	(8)	(7)	(8)	(9)	(10)
Total	62,229,332	947,784,873	124,529,297	144,100	20,738,565	49,470,331	61,490,737	888,314,536	124,526,297	144,100
djusted gross income	643,791 4,738,778 5,407,488 5,002,560 4,565,790 4,543,446	6,304,555 2,713,830 8,072,359 12,446,382 15,956,144 20,491,960	14,528 299 3,114 49,616 351,687 784,608	14,526 299 126 167 210 109	642,081 4,738,721 5,354,213 3,684,130 1,858,017 1,457,712	6,086,167 2,713,795 7,969,737 8,816,108 6,454,440 6,545,240	1,710 57 53,275 1,318,430 2,707,773 3,085,734	218,389 34 82,622 3,630,275 9,501,703 13,946,719	14,526 299 3,114 49,616 351,687 784,808	14,526 299 126 167 210 109
0 under \$6,000 0 under \$7,000 0 under \$3,000 0 under \$3,000 0 under \$3,000 0 under \$10,000	4,737,247 4,164,112 3,849,630 3,725,148 3,476,777	25,971,457 27,016,980 28,652,746 31,674,144 33,030,353	1,325,820 1,673,615 2,123,370 2,653,301 2,945,501	606 189 104 155 137	1,296,037 680,755 305,261 205,070 127,430	7,070,568 4,383,027 2,279,641 1,740,558 1,205,838	3,441,210 3,483,357 3,544,369 3,520,078 3,349,347	18,900,889 22,633,952 26,573,105 29,933,585 31,624,515	1,325,820 1,673,615 2,123,370 2,653,301 2,945,501	606 189 104 155 137
00 under \$11,000 00 under \$12,000 00 under \$12,000 00 under \$14,000 00 under \$14,000 00 under \$14,000	3,282,636 3,120,493 2,950,537 2,926,377 2,683,637	34,469,130 35,890,291 36,885,639 39,501,373 38,893,332	3,338,054 3,588,481 3,635,177 4,168,028 4,247,592	107 209 209 144 268	76,586 54,966 41,996 38,992 26,868	799,580 629,331 522,795 527,059 387,765	3,206,050 3,065,527 2,908,541 2,887,385 2,656,769	33,689,550 35,260,961 36,362,843 38,974,314 38,505,567	3,338,054 3,588,481 3,636,177 4,168,028 4,247,592	107 209 209 144 268
00 under \$20,000 00 under \$25,000 00 under \$30,000 00 under \$50,000 00 under \$50,000	10,353,534 5,598,117 2,744,255 2,747,618 781,406	178,968,121 124,310,576 74,624,652 100,168,142 51,550,859	21,187,889 17,019,200 11,402,965 18,213,662 13,361,924	1,504 2,252 1,168 6,910 18,054	93,206 27,110 10,321 13,145 4,984	1,579,702 596,956 279,761 496,124 323,586	10.260,328 5.571,007 2,733,934 2,734,473 776,422	177,388,419 123,713,620 74,344,691 99,672,019 51,227,272	21,187,889 17,019,200 11,402,965 18,213,862 13,361,924	1,504 2,252 1,168 6,910 18,054
000 under \$200,000 000 under \$500,000 000 under \$1000,000 0,000 or more	152,349 29,193 3,289 1,124	19,918,461 8,149,944 2,187,947 2,344,606	6,848,783 3,323,365 966,664 1,097,654	24,072 28,656 13,419 30,500	734 204 44 12	97,787 58,536 29,074 29,490	151,615 28,989 3,245 1,112	19,820,673 8,091,408 2,158,873 2,315,115	6,848,783 3,323,365 966,664 1,097,654	24,072 26,656 13,419 30,500
Luns, summary: lef \$5,000 000 under \$10,000 1,000 under \$15,000 1,000 under s15,000 1,000 or more	24,901,653 19,952,914 14,963,680 22,410,685	53,376,118 146,545,680 185,639,768 562,223,307	1,204,052 10,721,607 19,178,333 93,422,306	15,438 1,191 936 126,535	17,734,874 2,614,553 239,408 149,760	26,433,153 16,679,632 2,868,530 3,491,017	7,168,979 17,338,361 14,724,272 22,261,125	26,942,965 129,866,047 182,773,236 558,732,290	1,204,052 10,721,607 19,178,333 93,422,306	15,438 1,191 936 126,535

	Returns with total Income tax—Continued											
2						Size of total	income tax					
		\$1 und	ler \$50			\$50 und	er \$100			\$100 un	der \$200	
Size of adjusted gross income	Number of returns	Adjusted gross income lxss deficit	Total Income tax'	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax ¹	Additional tax for tax preferences	Number of returns	Adjusted gross Income less deficit	Total Income tax ¹	Additional tax for tax preferences
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	1,951,226	8,6 30 ,513	48,246	3	1,669,931	7,651,883	124,622	6	3,244,667	16,812,358	483,739	19
dusted gross income	31,276	42,357	751	1	11,888	18,158	676	1	10,169	15,572	1,365	4
0 under \$2,000 10 under \$4,000 10 under \$5,000	1,013,018 201,901 151,757	2,759,957 725,327 679,892	25,716 4,446 4,636		250,972 716,976 192,085	726,748 2,320,521 849,262	15,119 56,763 14,486		43,300 1,504,303 500,728	112,922 5,364,404 2,267,619	5,963 225,035 72,983	
0 under \$6,000 0 under \$7,000 0 under \$7,000 0 under \$9,000 0 under \$9,000 0 under \$10,000	152,339 166,533 64,700 42,776 33,332	843,758 1,074,581 484,153 361,779 317,033	3,764 4,353 1,648 877 636		146,748 135,092 69,749 56,737 32,028	601,120 873,022 519,297 473,922 300,913	11,203 10,110 5,347 3,964 2,483		334,749 306,027 224,087 93,585 61,908	1,841,175 2,001,260 1,658,754 795,010 589,204	52,171 44,528 33,702 13,829 9,353	
00 under \$11,000 00 under \$12,000 00 under \$13,000 00 under \$13,000 00 under \$14,000 00 under \$15,000	21,447 19,725 13,633 7,266 3,742	225,707 227,270 172,787 97,987 54,503	438 345 172 37 34		12,996 14,725 6,169 6,512	136,600 168,863 77,806 87,923	1,043 1,095 501 505	- - -	57,382 34,369 28,445 14,460 4,421	601,775 394,719 354,769 194,310 64,482	8,451 5,150 4,368 2,146 708	
00 under \$20,000 00 under \$25,000 00 under \$30,000 00 under \$30,000 00 under \$50,000	19,636 3,255 3,203 1,071 412	338,784 71,048 85,760 40,548 27,282	326 37 20 6	- 2 -	12,663	211,988 31,762 53,978	920 106 99		18,070 5,741 1,506 1,080 480	307,092 126,195 39,440 44,048 29,101	2,510 976 225 200 68	2
000 under \$200,000 000 under \$500,000 000 under \$1,000,000 0,000 or more	-	-	-	L - -		53,978	33	3	58	10,487	8	З
Jums, summary; der \$5,000 000 under \$10,000 0,000 order \$15,000 3,000 or more	1,397,954 459,682 66,013 27,577	4,207,534 3,081,303 778,253 563,421	35,548 11,278 1,026 394	1 2	1,173,921 440,354 42,738 12,918	3,914,689 2,968,274 505,056 263,864	87,246 33,107 3,303 965	1 5	2,058,500 1,020,356 139,077 26,934	7,760,517 6,885,423 1,610,055 556,363	305,347 153,583 20,823 3,987	4 3 11

itnotes at end of table.

Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax— Continued

					Return	e with total inco	ome tax-Conti	nued				
					Size	of total Income		id .				
		\$200 und	er \$300			\$300 unde	er \$400			\$400 unde	r \$500	
Size of edjusted gross income	Number of returns	Adjusted gross income less deficit	Totai income tax ¹	Additional tax for tax preferencee	Number of returns	Adjusted gross income less deficit	Total income tax ¹	Additional tax for tax preferences	Number of returns	Adjusted gross income less defictt	Total income tax ¹	Additio tax for prefere
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	2,797,100	16,765,178	896,078	159	2,750,077	18,038,329	960,902	57	2,916,865	19,661,271	1,178,077	
No adjusted gross income 51 under \$1,000 51.000 under \$2,000 \$2,000 under \$2,000	11,079	27,526	2,646	3	28,264	104,248	9,458	18	1,457	929	657	
\$3,000 under \$4,000 \$4,000 under \$5,000	252,975 1,018,312	4,400,233	257,962	13	1,158,381	5,453,443	405,041	-	51,468	233,315	22,817	
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$5,000 \$9,000 under \$10,000	385,737 319,165 336,203 187,663 109,645	2,112,030 2,072,801 2,482,371 1,586,611 1,032,478	99,199 78,418 85,354 47,719 27,719	141 	267,010 355,967 357,773 209,381 154,680	1,488,717 2,288,547 2,709,0 56 1,771,404 1,459,880	92,423 124,391 123,424 74,81\$ 53,942		1,143,475 361,528 305,967 295,351 176,951	6,035,910 2,373,586 2,317,392 2,512,469 1,684,762	511,843 162,165 138,513 133,304 79,981	
\$10,000 under \$11,000 \$11,000 under \$12,000 \$13,000 under \$13,000 \$13,000 under \$14,000	60,293 35,251 22,921 19,177 7,387	632,626 407,930 283,816 259,080 106,715	15,176 8,984 5,796 4,786 1,738		86,738 49,148 25,538 12,942 12,705	909,802 560,495 317,004 174,209 184,457	31,051 17,512 8,916 4,535 4,464	1	109.657 \$3,762 39,299 26,619 16,198	1,148,287 616,086 488,006 358,092 233,556	49,448 24,543 17,801 11,972 7,183	
\$15,000 under \$20.000 \$20,000 under \$25,000 \$25,000 under \$30,000	17,102 2,235 1,774	284,418 50,193 54,121	4,380 555 422	-	23,679 5,085 2,544	404,391 111,131 84,707	8,251 1,673 924	4 34	28,046 5,298 1,565	472,401 117,212 \$2,275	12,580 2,459 705	
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	181	13,164	47	1	242	16,838	82	1	234	16,993	106	
200,000 under \$500,000 1500,000 under \$1,000,000 31,000,000 or more	-	-	=	=			-	-		-	-	
III returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 515,000 or more	1,282,366 1,338,413 145,029 21,292	5,406,822 9,286,292 1,690,167 401,896	315,784 338,408 36,480 5,405	17 141 1	1,186,645 1,344,811 187,071 31,550	5,557,691 9,717,605 2,145,969 617,067	414,500 468,994 66,478 10,930	18 	52,93\$ 2,283,272 245,535 35,143	234,245 14,924,120 2,844,027 658,681	23,474 1,025,806 110,947 1\$,851	

					Return	na with total inc	come tax-Conti	nued				
					Siz		ne tax-Continue	ed				
		\$500 und	ler \$600			\$600 und	ser \$700		l	\$700 und	ler \$800	
Size of edjuated gross income	Number of returns	Adjueted gross income less deficit	Totai income tax ¹	Additional tax for tax preterences	Number of returne	Adjusted gross Income less deficit	Total Income tax ¹	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax ¹	Additio tax for preferen
	(35)	(36)	(37)	(36)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Total	2,675,845	20,868,366	1,468,881	417	2,337,196	19,932,959	1,519,374	80	2,097,251	19,408,993	1,572,910	
No adjusted gross income 51 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	13,012	59,816	6.803	17	42.945	235,109	27,440	6	ן ר	4.465 -	32 	
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$6,000 \$8,000 under \$9,000 \$9,000 under \$10,000	965,820 276,640 364,755 363,533 263,414	5,526,487 1,759,955 2,708,668 3,070,352 2,483,902	525,732 157,577 198,475 198,259 144,398	4	840,266 318,541 339,934	5,318,401 2,416,987 2,683,608 2,667,823	545,159 205,277 223,017 182,726	66 5	153,562 287,238	4,495,631 1,148,520 2,434,734 2,877,169	498,087 115,275 216,496 228,067	
\$10.000 under \$11.000 \$11.000 under \$12,000 \$12.000 under \$13,000 \$13.000 under \$14,000 \$14.000 under \$15,000	160,804 101,521 64,080 37,977 24,918	1,682,362 1,163,957 799,880 510,202 360,292	89,161 56,313 35,542 21,152 13,708		135,682 80,461 47,299	1,657,046 1,5\$9,571 1,005,101 638,384 \$16,463	102,728 88,525 52,379 30,756 23,189		240,391 157,920 96,084 76,228 49,245	2,505,116 1,807,008 1,196,514 1,023,510 715,728	180,641 118,727 71,825 57,540 37,091	
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$30,000 under \$100,000	29,910 6,950 2,184	492,858 152,182 74,518		364 26 1		840,991 128,888 53,600	32,957 3,884 1,253	- 1	52,908 7,625 2,222 2,243	874,148 167,272 57,483 86,382	39,607 \$,709 1,727 1,714	
\$100.000 under \$200.000 \$200.000 under \$500.000 \$500.000 under \$1,000.000 \$1.000.000 or more	327	22,935	183	5		10.987 	84 	2	368	24,243	272	
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	13,012 2,234,162 389,300 39,371	59,816 15,549,364 4,516,693 742,494	1,224,441 215,875	4	456.888	13,521,928 \$,376,564 1,034,466	1,183,619 297,578 38,178	76	L 1,411,904	4,425 10,956,015 7,247,876 1,209,529	40 1,057,918 465,925 49,027	

Footnotes at end of lable

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Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax— Continued

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

00 under \$100,000	1,318,848 781,271 96,583	10,699,740 9,243,671 1,701,401 \$1,250 und Adjusted	1,117,131 665,485 82,315 er \$1,500	107 22 8			1,011,270 897,306 116,665 come tax—Continue tex—Continue fer \$1,750		64 1,742,456 2,799,610 498,265	9,332 15,254,224 34,036,838 8,494,996 	97 1,934,811 3,160,626 568,139	97 124
00 under \$100,000	761,271	9,243,671	665,485	22	944,533 122,621 Retur	11,209,746 2,154,683 na with total inc	897,306 116,665	4 18 nued	1,742,456 2,799,610	15,254,224 34,036,838	1,934,811 3,160,626	-
00 under \$100,000	761,271	9,243,671	665,485	22	944,533 122,621	11,209,746 2,154,683	897,306 116,665	4 18	1,742,456 2,799,610	15,254,224 34,036,838	1,934,811 3,160,626	-
D0 under \$100,000	761,271	9,243,671	665,485	22	944,533	11,209,746	897,306	4	1,742,456 2,799,610	15,254,224 34,036,838	1,934,811 3,160,626	-
00 under \$100,000									L 1,742,456	15,254,224	1,934,811	97
00 under \$100,000	I	1	1	1		1						
b0 under \$100,000	-	-	-	-	-	-	-	-	-	-	-	-
00 under \$100,000	215	15,154	180	5	279	19,463	264	15	L 580	41,004	652	3
00 under \$20.000 00 under \$25,000 00 under \$30,000 00 under \$30,000	80,506 13,596 2,077 189	1.332.049 292,903 54,612 6,682	68,600 11,589 1,779 167	- - -	104,982 14,001 2,646 713	1,740,046 300,237 70,367 24,771	99,959 13,331 2,453 659	4	456.783 32,131 6,951 1,820	7,515,580 688,829 185,297 64,266	521,556 36,047 7,516 2,067	5 1 112
00 under \$11,000 10 under \$12,000 10 under \$13,000 10 under \$14,000 10 under \$15,000	291,658 184,559 142,011 108,109 54,934	3,082,528 2,124,537 1,780,853 1,461,908 793,843	248,750 157,207 120,466 92,370 46.692	- - - - - - - - - -	281,059 266,382 182,526 132,675 81,891	2,935,676 3,043,846 2,259,883 1,784,376 1,185,964	266,787 253,011 173,515 126,199 77,795	- 4 - -	705,246 709,348 584,312 481,987 318,717	7,434,117 8,167,296 7,323,113 6,505,617 4,606,695	788,623 800,539 661,042 545,863 364,559	-
0 under \$6,000 0 under \$7,000 0 under \$8,000 0 under \$9,000 0 under \$10,000	673,969 241,993 356,151	4,916,384 2,083,101 3,393,713	571,047 203,313 303,358		169,533 298,924	1,452,478 2,832;638	160,841 284,639	7		 697,785 10,254,277 4,302,162		
diusted gross income vider \$1,000 0 under \$2,000 0 under \$3,000 0 under \$4,000 0 under \$5,000	46,735	306,541	39,413	107	598,092	4,590,700	565,591	17	- 84 	-9,332 	97 - - -	97
Total	2,196,702	21,644,808	1,864,931	137	2,133,703	22,240,445	2,025,244	47	5,040,415	57,776,726	5,663,672	222
	47)	(48)	(48)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
	iber of turns	Adjucted gross income less deficit	Total Income tax ¹	Additional tax for tax preferences	Number of returns	Adjucted gross Income less deficit	Total Income tax ¹	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax ¹	Additional tax for tax preferences
		\$800 und	ler \$900			\$900 und	er \$1,000			\$1,000 und	ler \$1,250	
					Si	e of lotal Incon	ne tax-Continu	be				
					Betur	na with total in	come tax-Cont	oued				

Ciny of adjuste		\$1,200 under \$1,500 \$1,500 Under \$1,750						\$1,750 UN	der \$2,000				
Size of editate	d gross income	Number of returns	Adjusted gross income less deficit	Total income tax ¹	Additional tax for tax preferences	Number of returnx	Adjusted gross income less deficit	Totai Income tax ¹	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total Income tax ¹	Additional tax for tax preferences
		(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total		4,269,408	55,302,004	5,886,252	138	4,059,611	57,567,605	6,579,700	150	3,453,242	53,603,629	6,454,602	343
Jjusted gross income ider \$1,000		25	6,991	34	34	43	-6,847	70		51	-7,117	93	93
0 under \$2,000 0 under \$3,000		-	-	-	=	-	-	-	=			-	
0 under \$4,000 0 under \$5,000		-				-	-	=	=				
0 under \$6,000 0 under \$7,000 0 under \$8,000 8 3 under \$9,000		28,540	249,147	36,793	50	[_ =	=			8,365	89,891	15,173	65
0 under \$10,000		811,289	7,731,945	1,098,792	-	15,987	155,553	24,869	L I				
00 under \$11,000 00 under \$12,000 00 under \$13,000 00 under \$14,000 00 under \$15,000		337,523 561,743 599,473 598,842 502,649	3,508,750 6,477,921 7,470,251 8,067,110 7,265,135	470,003 759,710 826,908 823,444 692,404		674,652 339,721 412,174 636,275 525,342	7,119,204 3,864,939 5,194,034 8,578,565 7,617,280	1,070,564 562,060 654,900 1,037,140 853,652		388,262 383,456 241,182 575,699	4,519,817 4,739,321 3,294,452 8,371,832	706,974 731,017 441,014 1,079,709	78
00 under \$20,000 00 under \$25,000 00 under \$30,000 00 under \$50,000 00 under \$100,000		776,307 56,367 12,457 1,732 399	12,878,078 1,225,530 335,969 62,928 26,337	1,079,797 78,215 17,141 2,369 558		1,322,758 109,145 18,564 4,524 563	21,974,612 2,371,199 498,854 152,688 36,492	2,159,331 178,471 30,302 7,308 \$28	8 23 7	1,657,026 172,224 19,059 7,143 695	28,078,470 3,695,639 513,605 255,009 42,910	3,104,890 325,013 35,899 13,408 1,296	
000 under \$200,000 000 under \$500,000 000 under \$1,000,000 0,000 or more		62	9,874	64	15	60 	8,974 2,058	100 5 —	40	[] 60 -	10,000	116	43
ums, summary er \$5,000 00 under \$10,000 .000 under \$15,000 .000 or more		25 839.829 2,600,230 849,324	6,991 7,981,093 32,789,167 14,538,737	34 1,135,585 3,572,468 1,178,163	34 50 54	43 15.987 2.588.164 1,455,617	6.847 155,553 32,374,023 25,044,878	70 24.869 4.178,316 2,376,445	70 80	95] 1,596,940 1,856,207	6,998 21,015,192 32,595,632	176 2,973,804 3,480,621	176 80 87

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Table 3.5—All Returns	Adjusted	Gross	Income	and	Total	Income	Tax I	by S	ize o	f Adjusted	Gross	Income	and	Total	Income	Tax—
						Contir	nued									

	1	[All figures a	are estimates b	ased on sample	es-money amou		come tax-Conti					-
							antinue					
		\$2,000 und	er \$2,500			\$2,500 und				\$3,000 und	er \$4,000	
Size of adjuated gross income	Number of returns	Adjusted gross Income less deficit	Total income tax ¹	Additional tax for tax preferences	Number of returne	Adjusted gross income less daficit	Total Income tax'	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total Income tax ¹	Additic tax for prefere
	{71}	(72)	(73)	(74)	(75)	(78)	(77)	(78)	(79)	(60)	(\$1)	(82
Totai .	5,081,493	68,220,206	11,281,211	1,320	3,412,953	68,304,303	9,356,291	839	4,038,104	93,521,996	13,896,703	
No adjusted gross income \$1 under \$1000 \$2,000 under \$2,000 \$2,000 under \$2,000 \$3000 under \$4000 \$4,000 under \$5,000		-13,386 	425 	423 	33	-2,447	91	91	143	-10,540	505	
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$3,000 \$9,000 under \$10,000	13,454	156,952	27,856	196	12,033	162,996	31,785	297	1,976	29,000	6,089	
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	227,759 427,890 352,096	2,899,706 5,775,823 5,079,113	470,931 937,005 814,340	180 15 —	66,959	1,286,796	224,074	-				
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$100,000	3,256,509 706,753 60,246 14,997 1,496	56,893,346 15,203,014 1,603,786 510,423 95,268	7,243,048 1,614,030 136,545 33,432 3,367	10 208 32 62 160	1,706,625 1,437,802 145,807 22,186 1,396	30,846,745 31,260,140 3,886,074 755,603 89,452	4,640,831 3,988,579 405,976 60,731 3,913		625,373 2,439,110 827,058 140,388 3,772	11,527,005 54,970,311 22,099,359 4,637,173 227,924	2,063,966 8,339,980 2,963,892 508,075 13,214	
\$100.000 under \$200.000 \$200.000 under \$500.000 \$500.000 under \$1.000.000 \$1.000.000 or mare] 102 —	16,161	232	34	88 24 -	11,413 7,531 —	244 67 —	45 25 	260 21 3	33,560 5,335 2,869	901 71 10	[
All returns, summary Under \$5,000									[158	-10,494	552	
\$10,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	276 1,021,114 4,040,103	- 12,908 13,911,117 74,321,999	621 2,249,936 9,030,654	619 195 508	124 98,901 3,313,928	-2,157 1,449,501 66,856,957	351 255,599 9,100,340	351 37 451	4,037,946	93,532,491	13,896,151	
							come tax-Continu					
		\$4,000 und	ler \$5,000			\$5,000 und				\$10,000 und	er \$25,000	
Size of adjusted gross income	Number of returns	Adjueted gross income less deficit	Total income tax'	Additional tax for tax preferences	Number of returne	Adjusted gross Income less deficit	Totai income tax ¹	Additional tax for tax preferences	Number of returns	Adjusted gross income less defich	Total income tax ¹	Addit a tax fc a prefer
	(83)	(84)	(85)	(86)	(87)	(86)	(89)	(90)	(91)	(92)	(83)	(9)
Total	2,033,300	55,434,497	9,037,151	1,291	2,541,095	89,344,105	16,873,558	10,719	815,695	48,134,655	12,182,940	7
No adjusted gross income \$1 under \$1,000	136	-11,573	622	622	- ³³³	-43.676	2,425	2,425	228 ר ר	-37,000	3,504	1
\$1,000 under \$2,000 \$2,000 under \$3,000		_	_	-								
\$3,000 under \$4,000 \$4,000 under \$5,000]				F 47	232	350	350				
\$,000 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$3,000 \$8,000 under \$10,000	20,984	408.201	87,096	185					68	654	936	
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000					55	721	386	366				
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000	467,182 1,155,720 365,192 3,806	11,345,393 31,485,560 11,937,546 232,015	2,093,666 5,162,750 1,674,569 17,204	37 40 253 56	59,044 472,369 1,944,432 63,179	1,403,587 13,317,731 70,840,658 3,587,781	320,055 2,634,099 13,378,733 524,973	696 528 1,683 2,860	49 219,788 586 ,143	1,173 10,001,007 36,954,461	710 2,526,288 9,473,136	17 21 91
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	280	37,355 —	1,244	98 —	1,487 134 10 5	187,763 37,203 6,155 5,950	11,474 959 71 31	1,430 329 19 13	6,938 430 44 7	1,059,001 115,589 30,497 9,073	169,632 7,901 702 131	10 M 20
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	152 2,033,148	—11,494 55,445,991	690 9,036,459	690 6 01	355 59 2.540.681	43,611 532 69,387,183	2,565 461 16,870,532	2,565 461 7,694	258 815,437	—36,804 48,171,456	3,918 12,179,023	9

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Table 3.5—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax— Continued

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

					come tax-Conti			
			Sla	ze of total incom	me tax-Continue	d		
		\$25,000 und	ler \$50,000			\$50,000	or more	
Size of adjusted gross income	Number of returns	Adjueted gross income less deficit	Total Income tax ³	Additional tax for tax preferences	Number of returne	Adjusted gross income iess deficit	Total Income tax ¹	Additional tax for tax preferences
	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)
Total	203,706	20,744,339	8,900,681	20,041	60,732	19,685,18\$	8,472,562	83,646
justed grass income Ser \$1,000 I under \$2,000 I under \$3,000 I under \$3,000 I under \$5,000 Under \$5,000 Under \$5,000 I under \$5,000	73	15.267	2,542	2,542	45	-21,925	3,972	3,972
under \$2000 under \$3,000 under \$10,000 0 under \$11,000 0 under \$12,000 0 under \$12,000 0 under \$14,000 0 under \$14,000 0 under \$15,000	26	487	782	779	12	194	748	747
0 under \$20,000 0 under \$25,000 0 under \$30,000 0 under \$30,000 0 under \$50,000 0 under \$100,000	24 111,616	946 9,727,781	748 3,319,976	699 4,859		1,779	2,130	2,060
00 under \$200,000	90,834 1,090 37 6	10,716,794 279,884 24,196 8,418	3,532,426 42,584 1,376 227	7,886 2,710 434 132	49,235 27,185 3,134 1,093	7,713,528 7,617,101 2,085,531 2,288,957	3,132,363 3,271,611 964,477 1,097,261	9,598 24,240 12,713 30,316
ims, summery: ir \$5,000 30 under \$10,000 000 under \$15,000 000 or more] 78 203,628	—15,254 20,759,592	2,680 6,897,980	2,680 17,360	[] 49 80,683	21,901 19,707,066	4,197 8,468,365	4,197 79,449

l income tax equels income tax effer credits plus edditionel tax for tax preferences. E: Detail may not edd to total beceuse of rounding

Table 3.6—Returns with Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, Selected Items by Size of Adjusted Gross Income

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

		Adjusted	on samples-mon		Itemized d			Income tax	
Tax se percent of solusted gross income, size of edjusted gross income	Number of returns	gross incoms less	Exemptions (Amount)	Total deductions	Number of	Amount	Total	Incom after o	
		deficit						Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total									
Total	81,490,737	898,314,536	123,794,565	184,381,832	24,\$21,813	114,354,294	124,526,297	61,483,928	124,3
No adjusted gross income \$1. under \$5,000	1,710 7,165,269	-218,389 27,161,354	4,922 6,447,067	11,314,529	224,513	395,293	14,528 1,189,524	7,165,109	1,1
\$5,000 under \$10,000 \$5,000 under \$10,000	17,338,361	129,866,047 182,773,236	27,302,996 32,303,010	32,252,507 37,451,846	2,972,681	8,016,295 20,092,091	10,721, 60 7 19,178,333	17,337,233 14,724,052	10,7 19,1
\$15,000 under \$15,000 \$15,000 under \$20,000	10,260,328	177,388,419	25,785,726	34,793,476	5,661,430	23,247,709	21,187,889	10,259,554	21,1
\$20,000 under \$30,000 \$30,000 under \$50,000	8,304,941 2,734,473	198,058,511 99,672,019	21,777,341 7,435,528	35,836,009 17,523,439	6,315,889 2,438,095	30,748,628 16,765,701	28,422,165 18,213,862	8,303,730 2,733,831	28.4 18,2
\$50,000 under \$100,000 \$100,000 under \$200,000	776,422	51,227,272 19,820,673	2,216,637 432,140	8,903,149 3,529,753	733,436 147,452	8,793,675 3,519,234	13,361,924 6,848,783	776,009	13,3 6,8 5,3
\$200,000 or more	33,346	12,565,397	89,200	2,777,124	32,766	2,775,670	5,387,683	33,162	5,3
Greater Than Zero Under 5 Percent Total	10,246,134	67,953,348	21,455,118	24,802,472	2,716,243	11,011,565	1,978,032	10,243,852	1,0
No adjusted gross income	1,691	-218,389	4.876		-		14.370	4,603,209	
\$1 under \$5,000 \$5,000 under \$10,000	4,603,201 4,063,434	15,968,347 29,340,856	4,484,505 10,744,860	7,406,410 9,087,869	157,744 1,293,295	316,264 4,034,774	427,963 837,467	4,062,763	٤
\$10,000 under \$15,000 \$15,000 under \$20,000	1,159,623 261,121	13,937,527 4,763,701	4,616,277 1,139,021	4,627,546 1,671,271	901,306 239,560	4,123,310 1,565,675	431,613 144,629	1,159,586 280,436	1
\$20,000 under \$30,000	107,511	2,489,840 790,769	365,924 88,395	861.635 311.533	95,798 18,722	831,508 304,873	75,988 19,551	106,693 21,081	1.1.1
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	21,286 8,279 1,491	536,343 199,641	25,410 4,475	280,918 139,634	7,852	279,927	13,473	8,132 1,360	1.19
\$200,000 or more	497	244,713	1,373	215,656	493	215,646	5,736	392	
5 Under 10 Percent									
Total	18,381,542	189.922,031	40,823,091	48,970,856	7,133,182	29,069,504	15,078,439	18,360,787	15,6
No adjusted gross income \$1 under \$5,000	2,524,716	11.023.436	1,934,263	3,878,022	59,832	74,307	742,933	2,524,714	;
\$5,000 under \$10,000 \$10,000 under \$15,000	7,342,193 5,437,413	53,231,653 67,008,289	11,493,140 16,094,905	13,629,859 15,195,279	1,264,366 3,161,426	3,162,148 10,678,239	4.109,329 5,356,705	7,342,069 5,437,344	4,1 5,1 3,2
\$15,000 under \$20,000	2,309,286	39,123,366	8,363,165	10,064,863	1,925,838	9,092,115	3,256,617	2,309,286	
\$20,000 under \$30,000 \$30,000 under \$50,000	676,396 76,627	15.555.240 2,750,876	2,624,947 268,163	4,598,215 932,170	639,021 68,357	4,501,152 910,669	1,292,662 223,277	676,328 76,375	1,3
\$50,000 under \$100,000 \$100,000 under \$200,000	12,501 1,948	789,968 249,651	37,664 5,538	377,133 155,360	11,956 1,928	375,821 155,308	60,985 19,167	12,439 1,809	
\$200,000 ar more	462	189.550	1,306	139,755	456	139,745	14,764	423	
10 Under 15 Percent									
Total	22,576,246	341,671,002	43,473,536	65,983,784	9,292,972	39,670,112	42,733,093	22,575,884	42,7
No adjusted gross income \$1 under \$5,000	37,159	169,124	27.869	28,282 9,494,608	6.820	3,050 807,563	17,721 5,725,646	37,159 5,899,460	
\$5,000 under \$10,000 \$10,000 under \$15,000	5,899,577 5,870,917	46,985,554 73,816,320	5,039,638 9,842,136	13,150,824	404,200 1,717,476	4,782,889	8,890,950	5,870,917	5,7 8,8 13,5
\$15,000 under \$20,000 \$20,000 under \$30,000	6,215,732 4,049,624	107,823,322 94,405,872	14,656,893 12,194,653	19,354,133 16,820,274	3,134,953 3,542,766	11,478,565	13,392,299	6,215,729 4,049,555	12,2
\$20,000 under \$50,000 \$30,000 under \$50,000 \$50,000 under \$100,000	4,049,624 472,724 27,289	94,405,872 16,221,982 1,706,677	12,194,653 1,614,023 88,943	4,174,447 643,927	3,542,766 457,191 26,397	4,134,200 641,647	2,142,097 219,644	472,677	2,1
\$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 ar mare	27,289 2,694 530	345,794	7,917 1,464	181,034 136,255	2,640	180,899	44,237	2,666	
15 Under 20 Percent	530	196,357	1,404	150,233	525	100,252	24,575	515	
Total	8,211,191	182,463,797	13,587,179	28,739,232	3,815,547	18,914,738	30,868,515	8,210,940	30,8
No adjusted gross income	-		_	-	-		_	_	
\$1 under \$5,000 \$5,000 under \$10,000	32,968	306,731	24.772	35,757	10.616	7,347	48,306		
\$10,000 under \$15,000 \$15,000 under \$20,000	2,249,515 1,386,885	28.012,947 24,418,393	1,744,319 1,570,955	4,467,611 3,563,027	214,375 346,515	504,380 1,081,327	4,478,714 4,128,957	2,249,456 1,386,885	44
\$20,000 under \$30,000	3,155,818	77,824,781	6,270,871	10,713,781	1,933,181	7,556,958	13.057,313	3,155,756	13,0
\$30,000 under \$50,000 \$50,000 under \$100,000	1,293,325 87,664	45,830,443 5,245,357	3,670,137 291,611	8,144,216 1,399,786	1,220,674 85,231	7,956,349 1,393,480	8,063,307 946,315	1,293,282 87,621	6,C
\$100,000 under \$200,000 \$200,000 ar more	4,247 769	539,111 266,034	12.403 2,111	236,601 178,453	4,186 769	236,444 178,453	94,837 50,766	4,220 758	

Footnotes at end of table

Table 3.6—Returns with Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, Selected Items by Size of Adjusted Gross Income—Continued

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

		Adjusted			Itamized o	eductions		Income tax	
Tax as percent of edjuated gross income, size of edjuated gross income	Number of returns	gross income less deficit	Exemptions (Amount)	Total deductions	Number of returns	Amount	Total	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(8)	(7)	(8)	(9)
20 Under 25 Parcent	1,319,574		2,636,572	7,387,806	909,340	6,409,186	11,225,518	1,319,447	11,215,024
ljusted pross income der \$5,000) under \$10,000 30 under \$15,000 30 under \$20,000		97,636 1,237,781	 5,410 54,708		 [] 15,448	 29,376		6,740 66,160	
X0 under \$30,000 K0 under \$50,000 K00 under \$100,000 K00 under \$200,000 K00 under \$200,000	293,539 739,036 205,372 7,587 1,090	7,185,063 28,522,392 12,443,760 948,521 412,267	299,771 1,607,785 642,288 23,653 2,957	787,347 3,468,993 2,444,133 324,009 217,902	99,224 586,964 199,184 7,434 1,086	333.433 3.076.611 2.428.258 323.616 217.892	1,560,598 6,248,145 2,829,625 216,383 93,609	293,506 739,023 205,358 7,573 1,087	1,560,251 6,247,245 2,826,269 214,333 89,993
25 Under 30 Percent Totel	402,139	24,103,432	944,265	3,605,200	333,791	3,443,768	6,565,423	402,010	6,570,148
usted gross income jer 35,000 under 310,000 D under \$15,000 0 under \$20,000	 	 20.903					 	21,625	
0 under \$30.000 0 under \$50.000 0 under \$100,000 00 under \$200,000 00 of more .	20.628 116.843 245,080 16,916 1,585	564,582 4,911,913 15,963,919 2,084,113 558,002	18,888 187,294 679,703 53,023 4,511	48,600 444,667 2,318,215 545,426 245,326	5,163 77,195 233,237 16,611 1,585	348,436 2,287,663 544,659 245,326	147,347 1,309,669 4,388,187 580,364 154,601		1,309,174 4,386,198 577,863 150,861
30 Under 40 Percent									
Total	290,012	27,736,189	731,036	3,754,836	263,800	3,689,361	9,530,005	289,853	9,508,103
under \$100 under \$10,000 0 under \$15,000 0 under \$15,000	1,428	32,061	2,185	4,463	- 758	2,729	11,005		=
0 under 530,000 0 under 550,000 0 under 510,000 00 under 5200,000 00 ar mare	14,424 183,527 82,921 7,712	634,625 13,995,453 10,515,556 2,558,494	19,364 441,925 245,756 21,80 6	43,832 1,401,615 1,573,765 730,961	8,792 164,681 81,887 7,682	31.002 1,353,636 1,571,128 730,886	203,050 4,667,980 3,730,926 917,044	183,511	212,739 4,664,563 3,725,069 905,732
40 Under 50 Percent									
Totał	52,161	9,482,675	122,045	998,947	48,014	986,793	4,164,441	52,058	4,146,249
usted gross income lier 55,000 in under 510,000 i0 under 515,000 c under 520,000	215	7,485	409	- 3,166	[] =	=	3,160		-
0 under \$30,000 9 under \$50,000 9 under \$100,000	6,575	534,909	8,858	35,207	4,810	3,144 31,135	229,084		 229,825
1000 under \$200,000 \$100 or more 50 Percent or More	32,157 13,214	4,675,675 4,264,606	76,768 36,010	358,181 602,393	29,962 13,036	352,578 601,936	2,018,319 1,913,858	32,154 13,212	2,015,037 1,901,367
Total	9,736	4,134,652	21,718	339,096	8,924	337,247	2,364,032	9,297	2,3 26,77 3
9 usted gross income er 55,000 i under 310,000 C) under 515,000 - j under 520,000	181 87 75	356 573 1,172	405 288 171	1,672 2,510 2,149	L	1,569 2,502 2,133	1.047 609 1,182		- 92
0 under \$20,000 0) under \$50,000 1) under \$100,000 1 00 under \$200,000 1 00 under \$200,000 1 00 or more	54 65 135 1,654 7,487	1.274 2.401 10,888 262,613 3,855,375	158 186. 236 2.609 17,663	1,873 2,514 2,214 15,742 310,422	54 65 88 1,331 7,128	1,873 2,514 2,107 15,015 309,534	1,351 1,974 6,632 139,308 2,212,729		4,404 135,887 2,186,390

. Detail may not add to total because of rounding

Table 3.7-Returns with Income Tax Before Credits: Tax and Credits by Size of Adjusted Gross Income

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

			Tex credite											
Size of adjusted grass income	Income before c		To	tal	Personal e crè		Cred purchase principal	ofnew	Earned credit u offset tax b cree	ised to income efore	Ratiremen cre			
	Number of returne	Amount	Number of returne	Amount	Number of returne	Amount	Number of returne	Amount	Number of returns	Amount	Number of raturna	Amoun		
· · · · · · · · · · · · · · · · · · ·	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)	(9)	(10)	(11)	(12)		
All returns, total	65,854,734	132,452,044	65,854,734	9,069,845	65,854,734	\$,020,477	484,926	852,328	2,650,241	2\$2,141	764,808	121		
Under \$2.000 \$2.000 under \$4.000 \$4.000 under \$6.000 \$6.000 under \$0.000 \$8.000 under \$10.000	87,786 5,424,695 8,216,817 7,740,065 7,096,984	5,170 562,993 2,610,411 4 465,117 6,199,183	87,786 5,424,695 8,216,817 7,740,065 7,096,984	2,179 1\$2,068 500,498 668,424 600,674	87,786 5,424,595 8,216,817 7,740,065 7,096,984	2,176 155,529 357,678 457,584 502,172	 14,771 22,641		58,390 875,044 1,716,807	1,802 109,919 140,421	28,514 135,514 131,085 135,876	1 2 2		
\$10,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$15,000 \$16,000 under \$18,000 \$18,000 under \$20,000	6,370,106 5,863,198 5,174,293 4,337,987 3,502,512	7,554,938 8,672,769 9,212,234 9,208,888 8,771,875	6,370,106 5,863,198 5,174,293 4,337,987 3,502,612	628,718 668,917 642,079 605,094 512,114	6.370 106 5,863,198 5,174,293 4,337,987 3,502,612	509,147 515,941 488,192 425,100 355,117	36,930 55,928 43,031 55,309 39,452	30,928 53,922 50,954 78,084 63,287			88,343 64,378 41,988 35,656 21,591	;		
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$100,000	5,591,909 2,740,533 2,743,527 779,177 151,738	17,932,298 11,923,469 19,022,487 13,835,110 7,015,115	5,591,909 2,740,533 2,743,527 779,177 151,738	915,350 521,672 815,535 491,239 190,404	5,591,909 2,740,533 2,743,527 779,177 151,738	575,109 283,879 288,600 84,160 15,950	86,816 45,922 53,413 13,256 2,554	143,429 82,799 97,528 25,018 4,837	not	applicable	44,683 19,928 27,629 7,281 1,700			
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or mare	28,974 3,228 1,105	3,37\$,893 981,597 1,102,398	28,974 3,228 1,105	81 184 28,452 35,245	28,974 3,228 1,105	2,757 291 95	413 37 8	812 73 16		1	423 81 38			
Taxeble raturne, total	91,485,886	131,596,493	81,485,886	7,214,288	91,495,886	4,747,639	355,160	520,984	1,579,549	151,597	891,2\$2	11		
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$10,000	53,280 4,026,121 6,526,752 7,027,595 6,869,367	4,589 526,532 2,406,426 4,348,617 6,140,417	53,280 4,026,121 6,526,752 7,027,595 6 ,869,367	1,599 125,607 296,513 551,924 541,908	53,280 4,026,121 6,526,752 7,027,595 6,859,367	1,599 124,054 248,991 388,470 477,597	-		 [138,680 1,439,669		96.445 110,915 131,252	v Hons: t		
\$10,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$16,000 under \$20,000	6,271,484 5,795,868 5,126,563 4,304,595 3,485,180	7.505.622 8.611.572 9.151.241 9.156.087 8.740.320	6,271,484 5,795,868 5,126,563 4,304,595 3,485,180	579,402 607,720 581,086 552,293 480,559	6,271 484 5,795,868 5,126,563 4,304,595 3,485,180	497 286 508,275 482,273 420,984 352,851	19,834 28,086 24,450 41,324 32,276	16,696 22,612 25,242 56,462 51,191			88,314 64,040 41,319 35,656 21,591			
\$20.000 under \$25.000 \$25.000 under \$30.000 \$30.000 under \$50.000 \$50.000 under \$50.000 \$100.000 under \$200.000	5,570,890 2,733,253 2,734,144 775,125 151,431	17,881,722 11,896,980 18,966,314 13,796,614 7,007,459	\$,\$70,890 2,733,253 2,734,144 776,125 151,431	864,774 495,182 759,363 452,743 182,748	5,570,890 2,733,253 2,734,144 776,125 151,431	572,208 282,847 287,381 83,770 15,915	79,533 44,932 52,612 13,175 2,547	131 733 81,748 96,808 24,884 4,824	not	applicable	44,683 19,928 27,626 7,241 1,700			
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	28,916 3,221 1,101	3,373,935 980,772 1,101,264	28,915 3,221 1 101	79,226 27,527 34,110	28,916 3,221 1,101	2,752 290 94	410 37 8	808 73 15			423 81 38			
Total nontaxeble returne	4,358,949	855,560	4,368.948	955,560	4,358,948	272,838	129,766	131,343	1,071,692	100,544	93,556			
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	9,339,985 19,226,362 14,912,420 10,335,776 12,040,191	1,538,979 12,303,895 20,793,266 22,627,437 75,188,467	9 339,985 19,226,362 14,912,420 10,335,776 12,040,191	350,364 1,583,479 1,615,869 1,441,052 3,079,081	9,339 985 19,226,362 14,912,420 10,335,776 12,040,191	305,852 1,169,286 1,274,771 1,019,726 1,250,841	113,842	20,641 108,114 169,061 354,512	.[309,063 2,341,158] not ap	28,219 223,923 plicable				

Footnotes et end of table

Table 3.7-Returns with Income Tax Before Credits: Tax and Credits by Size of Adjusted Gross Income-Continued

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

					Tax credits	-Continued						
Size of adjusted gross income	Investme	nt credit	Foreign t	ax credit		itions to for public credit		credit	Other ta	x credita	incom aftar c	
	Number of returns	Amount	Number of returns	Amount	Number of returna	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(18)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
turna, total	2,980,798	1,593, 150	233,\$10	381,985	1,571,275	37,600	5,107	1,752	7,401	1,443	61,483,928	124,382,187
er \$2,000 100 under \$4,000 00 under \$6,000 100 under \$3,000 00 under \$10,000	42,848 122,849 201,601 237,445	2,498 12,328 40,677 57,925	[11,201 15,212	 1,074 3,441	69,060 119,488 112,583 123,972	698 1,764 2,098 2,522		Ξ	_ []	-	53,276 4,026,114 6,526,101 7,027,486 6,869,365	2,990 400,925 2,109,913 3,796,693 5,598,509
000 under \$12,000 000 under \$14,000 000 under \$16,000 000 under \$16,000 000 under \$18,000	227,747 243,123 224,195 187,479 168,504	65,422 76,700 85,837 77,871 75,022	9,081 8,158 8,202 12,852 8,355	4,027 5,621 4,939 13,887 10,314	126,913 141,605 132,175 103,868 103,761	2.948 3.541 3.268 2.619 3.011	2,181	827	6,310	262	6,271,483 5,795,828 5,126,538 4,304,585 3,485,172	6,926,220 6,003,853 6,570,155 8,603,793 6,259,761
000 under \$25,000 000 under \$30,000 000 under \$50,000 000 under \$100,000),000 under \$200,000	332,296 218,692 429,766 258,440 67,719	162,741 126,205 321,368 283,142 119,189	20,379 18,668 60,386 39,884 15,394	19,624 21,844 97,996 95,436 49,592	182,681 121,244 180,978 47,873 4,203	5,223 3,354 4,922 1,450 155		523 163 191	L [760 179	IL 776.0091	17,016,948 11,401,797 18,206,952 13,343,871 6,824,711
),000 under \$500,000),000 under \$1,000,000 00,000 or more	15,376 1,969 729	56,241 16,273 13,714	4,641 771 326	21,242 11,577 21,372	589 57 25	23 3 1	64] 11	29 19	47 7	4 238	28,853 3,215 1,094	3,294,709 953,245 1,067,154
le returns, total	2,643,019	1,330,607	212,927	306,226	1,539,597	37,244	4,647	1,715	7,361	725	€1,483,926	124,362,197
r \$2,000 00 under \$4,000 00 under \$6,000 00 under \$6,000 00 under \$10,000	13,305 65,493 128,646 185,070		14,934		62,688 104,073 105,726 123,713	664 1,578 2,004 2,519		-		_	53,276 4,026,114 6,526,101 7,027,486 6,669,365	2,990 400,925 2,109,913 3,796,693 5,598,509
000 under \$12,000 000 under \$14,000 000 under \$16,000 000 under \$16,000 000 under \$20,000	194,300 222,163 201,880 174,580 159,297	43,416 57,427 57,364 59,357 59,639	11,966 6,561 7,769 9,032 7,705	3,392 3,817 4,057 5,342 6,518	L 126,300 141,006 131,928 103,758 102,960	2,938 3,539 3,266 2,614 2,997	1,922	789	6,310	262	6,271,483 5,795,628 5,126,538 4,304,585 3,485,172	6,926,220 8,003,853 8,570,155 8,603,793 8,259,761
000 under \$25,000 000 under \$30,000 000 under \$50,000 000 under \$100,000),000 under \$200,000	320,869 212,339 423,012 256,459 67,571	132,140 105,439 288,351 264,388 118,133	19,075 17,860 58,243 38,819 15,241	14,248 18,205 76,760 76,954 43,040	182,641 121,204 160,952 47,778 4,203	5,221 3,353 4,921 1,448 155] 1,952 638 260	523 163 191	997	221	5,570,542 2,733,188 2,733,831 776,009 151,248	17,016,948 11,401,797 18,206,952 13,343,871 6,824,711
3,000 under \$500,000 3,000 under \$1,000,000 00,000 or more	15,342 1,965 728	56,017 16,256 13,711	4,613 767 322	19,519 10,669 20,240	587 57 25	23 3 1	64] 11	29 19	47 7	4 238	28,853 3,215 1,094	3,294,709 953,245 1,067,154
nontaxable returns	337,779	262,542	20,583	75,757	31,678	358	(*)	(1)	(1)	Ċ	-	-
uras, summary: er 35,000 00 under \$10,000 000 under \$15,000 000 under \$20,000 000 or more	85,206 519,537 576,141 474,907 1,325,007	6,207 107,221 180,387 200,465 1,098,873	26,417 19,910 26,738 160,449	4,515 10,022 28,765 338,682	131,033 294,070 340,412 268,110 537,650	1,635 5,447 8,295 7,092 15,131	5,107	1,752	7,401	1,443	7,165,109 17,337,233 14,724,052 10,259,554 11,997,980	1,188,614 10,720,416 19,177,397 21,166,385 72,109,386
stimate is not shown separately because of the sm									_			

stimate is not shown separately because of the smell number of sample returns on which it was based. However, the date are included in the appropriate totals E: Detail may not add to totals because of rounding.

Table 3.8—Returns with Tax Preferences: Selected Sources of Income, Tax Items, Tax Preferences, and Computation of Additional T for Tax Preferences by Size of Adjusted Gross Income

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

	Number of	Adjusted gross	Salaries s (gro	nd wages	Business or net profit	profession	Farm ne	t profit	One-hait net ion capita	sxcess g term	Sale capital	assets,
Size of edjusted gross income	returns	income lese deficit	Number of returns	Amount	Number of	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	gain Amc
	(1)	(2)	(3)	(4)	(5)	(5)	(7)	(9)	(9)	(19)	(11)	(1:
Total .	\$7,290	5,217,243	46,413	2,466,259	22,212	196,254	9,768	-276,580	54,661	4,276,081	55,100	4.
No adjusted gross income \$1 under \$10,000	4,065 2,524	-971,103 11,761	2,948 1,233	140,323 25,856	1,901 1,524	-121,954 -9,561	621 \$79	-72.313 -18,499	2,928 1,807	310,459 72,095	2,991 1,607	
\$10,000 under \$15,000 \$15,000 under \$20,000	1,408 933	17,532 15,845	913 893	21,492 13,138	1,088 97	-5.216 724	67	6,173	734 834	21,646 37,279	734 838	1.1.24
\$20,000 under \$30,000 \$30,000 under \$50,000	3,315 8,599	84.446 332,967	1,939 6,027	41,135 218,962	1,481 2,497	-5,357 7,273	289 915	-17,456 -21,736	2,840 5,337	95,295 166,001	2,847 6,349	
\$50,000 under \$100,000 \$100,000 under \$200,000	19,893 15,932	1,446,491 2,228,038	12,984 11,472	456,554 705,629	5.699 4,373	61,382 64,802	2,474 2,063	-38,792 -40,477	16,698 13,524	697,891 859,725	16,870 13,623	
\$200,000 under \$500,000 \$500,000 under \$1,000,000	6,332 1,597	2,454,957 1,076,488	6,260 1,217	578,764 169,289	2,744 561	71,964 46,564	1,288	-36,118 -14,644	7,047	674,310 402,907	7,115 1,331	
\$1,000,000 or more	692	1,519,821	527	93,115	247	85,653	151	-12,370	593	738,473	595	
	Dividends gross	n adjusted ncome	Interest	received	Aant net less		Roysity milese			Itemized c	ieductions	
Size of edjuated gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	To Number of	Amount	Number of	Ame
	(13)	(14)	(15)	(15)	(17)	(19)	(19)	(20)	returns (21)	(22)	returns (23)	(2
Total	51,479 2,380	1,703,447 71,019	64,796 3,793	1,186,857 92,704	31,255 2,147		19,723 399	399,422 7,382	59,268	2,406,214	\$7,674	1.1
No adjusted gross income \$1 under \$10,000 \$10,000 under \$15,000	820 995	6,392 8,015	2,185	22,447	1,514 507		- ¹⁵¹	602	1,681	14,346 11,242	1,601 1,343	1.19
\$15,000 under \$20,000 \$20,000 under \$30,000	886	5,278 16,422	886 3,312	12,683 28,573	738 1,418	-2,478 -9,805	1,105 189	4,409 3,576	L 889 2,935	17,426 45,972	689 2,818	
\$30,000 under \$50,000	6,068	33,736	8,361	62.885	2,695	-11,047	391	1,087	8,140	110,845	8,121	
\$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$100,000 or more	14,947 13,326 7,585 1,456 654	166.797 335,250 477,250 242,929 340,359	18,959 15,557 8,136 1,556 683	198,340 284,255 263,855 94,970 119,199	8,590 8,116 4,293 842 395	10,246 11,140 7,952 3,766 —1,977	2,876 2,872 2,079 441 220	27,815 79,106 138,518 55,460 81,267	18,247 15,418 8,173 1,563 669	340,569 541,617 619,446 290,129 415,522	17,762 14,849 7,961 1,552 678	
										Com	putation of addi	tional
		ized -Continued	Number	Income		Incon	e tax	Incon	tax	tax	for tax preferen	erated
Size of adjusted gross income	deductions	-Continued	Number of returns with no taxable	Income to		Incon before	e tax credits	incon sfter d	ie tax credits	Total	Accel depre	erated eclation
Size of edjusted gross income	deductions inte	-Continued rest	of returns with no	to	lax	before	credita	sfter (credits		Accel depri Low-li rental	erated eciation ncome housing
Size of adjusted gross income	deductions Inte Pi Number of returns	-Continued rest Id Amount	of returns with no taxable income	to Number of ratuma	Amount	before Number of raturns	Amount	Ster (Number of returns	Amount	Total tax preferences !	Accel deprises Low-linental rental Number of returns	Am-
	deductions Inte Pu Number of returns (25)	-Continued rest idd Amount (26)	of returns with no taxable income (27)	Number of ratuma (28)	Amount (29)	Number of rsturns (30)	Amount (31)	Number of returns (32)	Amount (33)	Total tax preferences ! (34)	Accel depre Low-k rental Number of returns (35)	erated eciation ncome housing
	deductions Inte Pi Number of returns	-Continued rest Id Amount	of returns with no taxable income (27) 9,797	to Number of ratuma	Amount	before Number of raturns	Amount	Ster (Number of returns	Amount	Totel tax preferences ((34) 5,285,307	Accel depre Low-li rental Number of returns (35) 2,226	Amv
Total No adjusted gross income \$1 under \$10,000	deductions Interprint Number of returns (25) 50,239 1,661	-Continued rest id Amount (26) 797,345 - 6,423	of returns with no taxable income (27) 9,797 4,065 1,266	to Number of raturna (28) 56,583 1,258	Amount (29) 5,468,314	before Number of raturna (30) 56,599 1,273	credits Amount (31) 3,366,322 158	Number of returns (32)	Amount (33)	Total tax preferences ' (34) 5,285,307 373,033 85,966	Accel depre Low-k rental Number of returns (35)	Amv
Total No adjusted gross income \$1 under \$10,000 \$10 000 under \$15,000 \$15,000 under \$20,000	deductions Inte P Number of returns (25) 50,239 1.661 1.054 876	-Continued rest id Amount (26) 797,345 - 6,423 5,077 3,853	of returns with no taxable income (27) 9,797 4,065	to Number of raturns (28) 56,583 1.258 1.150 101	Amount (29) 5,468,314 1.035 7,099 775	Number of rsturns (30) 58,599 1,273 1,150 101	Amount (31) 3,366,322	Number of returns (32) 55,721 1,288 1,813	Amount (33) 3,235,076	Total tax preferences ! (34) 5,285,307	Accel depre Low-I returns (35) 2,226 216 148 166	nces lerated location ncome housing Amv
Total No adjusted gross income \$1 under \$10,000 \$15,000 under \$15,000 \$35,000 under \$20,000 \$30,000 under \$30,000 \$30,000 under \$30,000	deductions- Inte Pl Number of returns (25) 50,239 1.661 1,054 876 2,834 7,886	-Continued rest id Amount (26) 797,345 - 6,423 5,077 3,853 17,488 36,965	of returns with no taxable income (27) 9,797 4,065 1,266 258 832 940 469	to Number of rsturns (28) 58,583 1,550 1,150 101 2,375 6,130	Amount (29) 5,468,314 1,035 7,099 775 3,5,286 201,705	before Number of rsturns (30) 58,599 1,273 1,150 101 2,375 6,130	Amount (31) 3,366,322 158 1,277 142 7,443 51,939	Number of returns (32) 55,721 1,288 1,813 7,769	Amount (33) 3,235,076 1,094 5,759 45,756	Total tax preferences (34) 5,285,307 (373,033 85,546 35,548 44,207 108,559 250,120	Accel deprin Low-I rental Number of returns (35) 2,226 216 148 148 166 253	nces lerated location ncome housing Amv
Total No adjusted gross income \$1 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$30,000 \$50,000 under \$100,000 \$50,000 under \$200,000	deductions Inte PR Number of returns (25) 50,239 50,239 50,239 1,661 1,054 876 2,834 7,886 14,655 12,830	-Continued rest Id Amount (26) 797,345 6,423 5,077 3,853 17,488 36,965 119,219 172,225	of returns with no taxable income (27) 9,797 4,065 1,266 258 832 940 459 459	to Number of raturna (28) 56,563 1,550 1,150 101 2,375 6,130 19,418 15,678	Amount (29) (29) (29) (29) (29) (29) (29) (29)	before Number of returns (30) 56,599 1,273 1,150 101 2,375 6,130 19,419 15,674	Amount (31) 3,366,322 156 1,277 7,443 51,339 363,043 734,067	Number of returns (32) 55,721] 1,288] 1,813 7,769 19,027 15,446	Amount (33) 3,235,076 1,094 5,759 45,756 341,367 706,398	Total tax preferences (34) 5,285,307 (373,033 85,548 35,548 44,207 108,559 250,120 870,764 1,062,815	Accel deprin Low-I rental (35) 2,226 216 148 148 166 253 617 496	nces lerated ncome housing (5
Total No adjusted gross income \$1 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$15,000 \$20,000 under \$50,000 \$30,000 under \$30,000 \$50,000 under \$50,000 \$200,000 under \$50,000 \$200,000 under \$50,000 \$200,000 under \$5,000,000	deductions Inte PR Number of returns (25) 50,239 50,239 50,239 50,239 1,661 1,054 876 2,834 7,886 14,655 12,830 6,619 1,288	-Continued rest id Amount (26) 797,345 6,423 5,077 3,853 17,488 36,965 119,219 172,625 172,423 82,214	of returns with no taxable income (27) 9,797 4,065 1,266 2,56 1,266 2,65 2,82 2,82 2,82 4,09 4,69 4,69 4,69 4,69 4,69 4,69 4,69 4,6	to Number of raturna (28) 58,583 1,550 1,258 1,150 1,217 6,130 19,418 15,678 8,228 1,522 1,225 1,25	4x Amoun1 (29) 5,468,314 1,035 7,099 775 35,286 201,705 993,179 1,569,316 1,766,480 771,763	before Number of rsturns (30) 56,593 1,273 1,150 101 2,375 6,130 19,419 15,678 6,228 1,228	Amount (31) 3,366,322 156 1,277 422 7,443 51,339 363,043 734,057 968,251 482,254	Number of returns (32) 55,721 1,288 1,1288 1,1288 1,1288 1,533 1,533 1,533	Amount (33) 3,235,076 1,094 5,759 45,756 341,367 706,396 953,992 466,924	Total tax preferences ' (34) 5,285,307 373,033 65,548 44,207 108,559 250,120 870,764 1,062,815 1,106,395 5,566,528	Accel deprin Low-I returns (35) 2,226 216 148 148 166 253 617 466 263 263	nces lerated mication ncome housing Am- (5
Total No adjusted gross income \$1 under \$10,000 \$10 000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$300,000 \$100,000 under \$200,000 \$200,000 under \$200,000	deductions inte pp Number of returns (25) 50,239 1,661 1,054 876 2,834 7,886 14,655 12,830 6,619	-Continued rest id Amount (26) 797,345 - - - - - - - - - - - - -	of returns with no taxable income (27) 9,797 4,065 1,266 258 832 940 469 469 469	to Number of raturna (28) 58,583 1,550 1,258 1,150 1,217 6,130 19,418 15,678 8,228 1,522 1,225 1,25	4x Amoun1 (29) 5,468,314 1,035 7,099 775 35,286 201,705 993,179 1,569,316 1,766,480 771,783 1,101,656	before Number of rsturns (30) 56,599 1,273 1,150 101 2,375 6,130 19,419 15,678 6,228 1,569	Amount (31) 3,366,322 156 1,277 142 7,443 51,339 363,043 734,367 734,367 734,367 734,367 734,367 734,367 739,378	Steer Steer <th< td=""><td>Amount (33) 3,235,076 1,094 5,759 45,756 341,367 706,396 953,995</td><td>Total bax preferences¹ (34) 5,285,307 35,548 44,549 108,559 250,120 870,764 1,062,915 1,106,395</td><td>Accel depro Low-I rental Number of returns (35) 2,226 216 148 166 253 617 466 263</td><td>nces lerated mication ncome housing Am- (5</td></th<>	Amount (33) 3,235,076 1,094 5,759 45,756 341,367 706,396 953,995	Total bax preferences ¹ (34) 5,285,307 35,548 44,549 108,559 250,120 870,764 1,062,915 1,106,395	Accel depro Low-I rental Number of returns (35) 2,226 216 148 166 253 617 466 263	nces lerated mication ncome housing Am- (5
Total No adjusted gross income \$1 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$15,000 \$20,000 under \$50,000 \$30,000 under \$30,000 \$50,000 under \$50,000 \$200,000 under \$50,000 \$200,000 under \$50,000 \$200,000 under \$5,000,000	deductions Inte PR Number of returns (25) 50,239 50,239 50,239 50,239 1,661 1,054 876 2,834 7,886 14,655 12,830 6,619 1,288	-Continued rest id Amount (26) 797,345 6,423 5,077 3,853 17,488 36,965 119,219 172,625 172,423 82,214	of returns with no taxable income (27) 4,065 1,266 258 832 940 459 459 459 459 459 254 254 254 254 252 22 22 22 22 22	to Number of raturna (20) 56,563 1550 1550 150 19,418 15,678 8,228 1,565 5,555 5,555 1,565 1	Amount (29) 5,468,314 	before Number of rsturns (30) 56,599 1,273 1,150 10 11 2,375 6,130 19,419 15,678 6,268 1,565 6,680 19,419 15,678 6,268 1,567 8,568 1,275 1,568 1,275 1,568 1,275 1,568 1,275 1,568 1,275 1,578 1,578 1,578 1,578 1,568 1,578 1,5578 1,5778 1,57	Amount (31) 3,366,322 156 1,277 7,443 7,34,367 963,643 734,067 966,291 482,564 73,378 Tor fax preference	stter stter Number of returns (32) (32) 55,721]] 1,288] 1,813 7,769 19,027 15,446 8,153 1,533 6,153 1,532 2 cccs-Continued 1	Amouni (33) 3,235,076 1,094 5,759 45,756 341,367 706,396 953,392 466,924 713,766	Total bx preferences ¹ (34) 5,285,307 35,548 44,267 108,569 250,120 870,764 1,106,395 506,528 841,360	Accel deprovement Low-I rental Number of returns (35) 2,226 216 148 166 263 49 46 263 49 26	nces erated iciation ncome housing Am- (5
Total No adjusted gross income \$1 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$15,000 \$20,000 under \$50,000 \$30,000 under \$30,000 \$50,000 under \$50,000 \$200,000 under \$50,000 \$200,000 under \$50,000 \$200,000 under \$5,000,000	deductions Inte P Number 0 returns (25) 50,239 50,239 50,239 50,239 5,2834 7,866 14,655 12,830 6,619 1,288 5,54 5,54 2,834 5,54 2,834 5,55 12,830 6,619 1,288 5,55 14,655 14,5555 14,555 14,5555 14,555 14,555 14,555 14,5555	-Continued rest id Amount (26) 797,345 - 6,423 5,077 3,853 17,488 36,965 119,219 172,625 172,423 82,214 91,058	of returns with no taxable income (27) 9,797 4,065 1,266 258 832 940 469 409 475 254 104 104 102 22 12 22 24 25 25 25 25 25 25 25 25 25 25 25 25 25	to Number of raturna (20) 56,563 1550 1550 150 19,418 15,678 8,228 1,565 5,555 5,555 1,565 1	4x Amoun1 (29) 5,468,314 1,035 7,099 775 3,286 201,705 993,179 1,569,316 1,766,480 771,783 1,101,656	before Number of rsturns (30) 58,593 1,273 1,150 1,150 1,150 1,150 1,150 1,150 1,150 1,150 1,150 1,150 1,150 1,150 1,273 1,150 6,130 19,419 15,678 6,228 1,565 6,800 edditional tax tai	Amount (31) 3,366,322 156 1,277 142 7,443 51,339 363,043 734,067 965,291 482,582 739,378	stter stter Number of returns (32) (32) 55,721]] 1,288] 1,813 7,769 19,027 15,446 8,153 1,533 6,153 1,532 2 cccs-Continued 1	Amouni (33) 3,235,076 1,094 5,759 45,756 341,367 706,396 953,392 466,924 713,766	Total tax preferences ' (34) 5,285,307 373,033 65,548 44,207 108,559 250,120 870,764 1,062,815 1,106,395 5,566,528	Accel deprovement Low-I rental Number of returns (35) 2,226 216 148 166 263 49 46 263 49 26	nces lerated mication ncome housing Am- (5
Total No adjusted gross income \$1 under \$10,000 \$10,000 under \$15,000 \$20,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$20,000 under \$50,000 \$20,000 under \$50,000 \$20,000 under \$50,000 \$20,000 under \$1,000,000 \$1,000,000 or more	deductions Inte P Number 0 returns (25) 50,239 50,239 50,239 50,239 5,2834 7,866 14,655 12,830 6,619 1,288 5,54 5,54 2,834 5,54 2,834 5,55 12,830 6,619 1,288 5,55 14,655 14,5555 14,555 14,5555 14,555 14,555 14,555 14,5555	-Continued rest id Amount (26) 797,345 	of returns with no taxable income (27) 9,797 4,065 1,266 258 832 940 469 409 475 254 104 104 102 22 12 22 24 25 25 25 25 25 25 25 25 25 25 25 25 25	to Number of raturns (28) 56,563 1,258 1,150 101 2,375 6,130 19,418 1,565 680 19,418 1,565 680 19,418 1,565 680 19,418 1,565 1,5	4x Amoun1 (29) 5,468,314 1,035 7,099 775 35,286 201,705 993,179 1,569,316 1,766,480 0,771,783 1,101,656 Computation of	before Number of rsturns (30) 58,593 1,273 1,150 1,150 1,150 1,150 1,150 1,150 1,150 1,150 1,150 1,150 1,150 1,150 1,273 1,150 6,130 19,419 15,678 6,228 1,565 6,800 edditional tax tai	Amount (31) 3,366,322 156 1,277 7,443 7,34,367 963,643 734,067 966,291 482,564 73,378 Tor fax preference	stter stter Number of returns (32) (32) 55,721]] 1,288] 1,813 7,769 19,027 15,446 8,153 1,533 6,153 1,532 2 cccs-Continued 1	Amouni (33) 3,235,076 1,094 5,759 45,756 341,367 706,396 953,392 466,924 713,766	Total bx preferences ¹ (34) 5,285,307 35,548 44,267 108,569 250,120 870,764 1,106,395 506,528 841,360	Accel deprovement Low-I rental Number of returns (35) 2,226 216 148 166 263 49 46 263 49 26	nces erated iciation ncome housing Am- (5
Total No adjusted gross income \$1 under \$10,000 \$10,000 under \$15,000 \$20,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$20,000 under \$50,000 \$20,000 under \$50,000 \$20,000 under \$50,000 \$20,000 under \$1,000,000 \$1,000,000 or more	deductions inte pp Number of returns (25) 50,239 1,661 1,054 1,054 1,054 1,054 1,283 5,12,830 6,619 1,288 5,54 2,834 7,886 14,655 12,830 6,619 1,268 5,54 2,834 7,886 14,655 12,830 6,619 1,268 5,54 2,834 7,886 14,655 12,830 6,619 1,268 5,54 2,834 7,886 14,655 12,830 6,619 1,268 5,54 2,834 7,886 14,655	-Continued rest id Amount (26) 797,345 6,423 5,077 3,853 17,488 36,965 19,219 172,623 82,214 91,058 celerated depret I property	of returns with no taxable income (27) 9,797 4,065 1,266 256 832 940 469 475 254 409 475 254 409 475 254 104 104 104 104 105 105 105 105 105 105 105 105 105 105	to Number of raturns (28) 56,563 1,258 1,150 101 2,375 6,130 19,418 15,678 8,228 680 15,678 8,228 680 ed property a net lesse	tax Amount (29) 5,468,314 1,035 7,099 35,286 201,705 993,179 1,589 1,776,490 1,776,490 1,776,490 1,716,565 Computation of To smortl Number of	before Number of rsturns (30) 58,599 1,273 1,150 101 2,375 6,130 19,419 15,678 8,285 680 redditional tax tai zation	Amount (31) 3,366,322 156 1,277 7,453 51,939 963,043 7,443 7,343 51,939 963,043 7,34,037 739,378 739,378 for tax preferences Stock (Number of Number of	Stree Number of returns (32) 55,721 1,288 1,288 1,288 1,288 1,283 1,546 8,153 672 cces—Continued options	Amouni (33) 3,235,076 1,094 5,759 45,756 341,367 706,390 955,392 466,924 713,768 Depi	Total bax preferences ¹ (34) 5,285,307 373,033 85,966 35,549 108,559 290,120 870,764 1,062,6155 1,1062,6155 1,1062,6155 1,1062,6155 1,1062,6155 1,1062,6155 1,1062,6155 1,1062,6155 1,1062,6155 1,1062,6155 1,1062,6155 1,1062,6155 1,1062,6155 1,1062,6155 1,1062,6155 1,1062,6155 1,1062,6155 1,1062,6155 1,1062,615 1,1065,615 1,1065,615 1,1065,615 1,1065,	Accel depre Low-I rental Number of 216 216 216 216 260 260 260 260 260 260 260 260 260 26	nces ersted ciation ncome housing Am (2
Total No adjusted gross income \$1 under \$10,000 \$10,000 under \$15,000 \$20,000 under \$20,000 \$20,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$20,000 under \$50,000 \$20,000 under \$50,000 \$20,000 under \$50,000 \$20,000 under \$1,000,000 \$1,000,000 or more	deductions inte pp Number of returns (25) 50,239 1,661 1,665 1,4655 12,830 6,619 1,268 554 2,834 7,886 14,655 12,830 6,619 1,268 554 0,019 1,268 554 0,019 1,268 1,26	-Continued rest id Amount (26) 797,345 - - - - - - - - - - - - -	of returns with no taxable income (27) 9,797 4,065 1,266 258 832 940 459 475 254 459 475 254 409 475 254 104 104 32 2 2 2 2 2 2 2 3 400 459 105 105 105 105 105 105 105 105 105 105	to Number of reluma (28) 56,563 1,55 1,150 1,500 1	tax Amoun1 (29) 5,468,314 	before Number of rsturns (30) 56,599 1,273 1,1273 1,274 1,275 1,275	Amount (31) 3,366,322 158 1,277 7,443 7,34,36 963,643 734,067 966,291 482,564 739,378 for tax preference Stock & Number of returns	Number of returns (32) 55,721] <t< td=""><td>Amount (33) 3,235,076 1,094 5,759 45,756 45,756 955,992 466,924 713,766 905,992 466,924 713,766 Depi Number of returns</td><td>Total bx preferences¹ (34) 5,285,307 373,033 5,548 45,548 45,548 108,559 250,120 870,764 1,106,395 5,06,528 841,360</td><td>Accel deprov Low-I rental Number of returns (35) 2,226 216 148 166 253 267 267 267 267 267 267 267 267 267 267</td><td>Inces erated sclation ncome ncome (2 (2 (3 (4) (4) (4) (4) (4) (4) (4) (4)</td></t<>	Amount (33) 3,235,076 1,094 5,759 45,756 45,756 955,992 466,924 713,766 905,992 466,924 713,766 Depi Number of returns	Total bx preferences ¹ (34) 5,285,307 373,033 5,548 45,548 45,548 108,559 250,120 870,764 1,106,395 5,06,528 841,360	Accel deprov Low-I rental Number of returns (35) 2,226 216 148 166 253 267 267 267 267 267 267 267 267 267 267	Inces erated sclation ncome ncome (2 (2 (3 (4) (4) (4) (4) (4) (4) (4) (4)
Total No adjusted gross income \$1 under \$10,000 \$10 000 under \$15,000 \$20,000 under \$50,000 \$20,000 under \$200,000 \$50,000 under \$50,000 \$20,000 under \$10,000 \$20,000 under \$10,000,000 \$1,000,000 or more Size of adjusted gross income Totai No adjusted gross income	deductions inte P Number of 1,661 1,054 878 2,834 7,886 14,655 12,830 6,619 1,288 554 2,834 7,886 14,655 12,830 6,619 1,288 554 2,834 7,886 14,655 12,830 6,619 1,288 554 2,834 7,886 14,655 12,830 6,619 1,288 554 2,834 7,886 1,288	-Continued rest id Amount (26) 797,345 - 6,423 \$,077 3,853 17,488 36,965 119,219 172,425 1172,425 1172,425 1172,425 1274,425 1274,425 1274,425 1274,425 1274,425 1274,425 127	of returns with no taxable income (27) 9,797 4,065 1,266 2,56 1,266 2,56 2,65 4,065 1,266 2,65 2,65 4,065 1,266 2,65 2,65 4,065 1,266 2,65 2,65 4,065 1,266 2,65 2,65 4,065 1,266 2,65 2,65 4,065 1,266 2,65 2,65 4,065 1,266 2,65 2,65 2,65 2,65 2,65 2,65 2,65	to Number of raturna (28) 56,583 1,55 1,258 1,155 1,237 6,130 19,418 15,678 8,228 1,56 680 ed property s net lease Amount (40) 26,712	4x Amount (29) 5,468,314 1,035 7,039 7,709 7,039 7,039 7,039 1,569 201,705 99,319 1,569,400 771,783 1,101,656 Computation of returns (41)	before Number of rsturns (30) 58,599 1,1273 1,150 6,130 19,419 1,565 8,228 1,565 6,800 2375 6,130 19,419 1,565 6,800 2375 6,130 1,565 680 2375 6,130 1,565 680 2375 6,130 1,565 680 2375 6,130 1,565 680 2375 6,130 1,565 680 2375 3300 1 4000000000000000000000000000000000000	credits Amount (31) 3,366,322 156 1,277 433 743 743 743 734,937 963,043 739,378 for tax preferences Stock of neturns (43)	Number of returns (32) 55,721 1,288 1,128 1,128 1,128 1,128 1,535 1,546 8,153 1,555 672 cces—Continued options Amount (44)	Amount (33) 3,235,076 1,094 5,759 45,756 341,367 7706,398 953,992 465,923 Number of returns (45) 16,460	Total bax preferences ¹ (34) 5,285,307 35,548 44,267 108,569 250,120 870,754 1,106,395 506,528 841,360 etton Amount (48)	Accel depro Low-I rental Number of returns (35) 2,226 216 216 216 263 48 263 49 26 26 26 26 26 26 26 26 26 26 26 26 26	Inces erated sclation ncome ncome (2 (2 (3 (4) (4) (4) (4) (4) (4) (4) (4)
Total No adjusted gross income \$10 mder \$10,000 \$10 mder \$10,000 \$20,000 under \$20,000 \$20,000 under \$50,000 \$20,000 under \$50,000 \$20,000 under \$200,000 \$20,000 under \$100,000 \$20,000 under \$100,000 \$20,000 under \$100,000 \$20,000 under \$100,000 \$50,000 under \$100,000 \$50,000 under \$100,000 \$50,000 under \$100,000 \$1,000,000 more Size of adjusted gross income \$1 under \$10,000 \$1,0000 under \$20,000 \$10,000 under \$20,000	deductions inte PP Number of returns (25) 50,239 1,661 1,665 14,655 12,830 6,619 1,288 554 2,834 7,886 14,655 12,830 6,619 1,288 554 0 Cther res Number of rsturns (37) 23,064 1,420 4,63 1,420 1,42	-Continued rest id Amount (26) 797,345 6,423 5,077 3,053 17,488 36,965 19,219 172,625 172,423 82,214 91,058 20,214 91,058 82,214 91,058 83,835 84,855 84,855 84,855 84,855 85,855 85,855 85	of returns with no taxable income (27) 9,797 4,065 1,266 258 832 940 409 475 255 1,266 232 940 409 475 255 102 102 102 102 102 102 102 102 102 102	to Number of ratuma (20) 56,563 1,150	Lax Amount (29) 5,468,314 1,035 7,099 775 35,286 201,705 993,179 1,589,316 1,766,480 0,771,783 1,101,656 Computation of returns (41) 274 [24 	before Number of rsturns (30) 58,599 1,273 1,150 6,130 19,419 19,419 19,628 6,228 1,565 6,800 2,375 6,130 19,419 1,565 6,130 19,419 1,565 6,130 19,419 1,565 6,130 19,419 1,565 6,130 19,419 1,565 6,130 1,565 6,130 1,419 1,565 6,130 1,419 1,565 6,130 1,565 6,130 1,555 6,130 1,419 1,555 6,130 1,555 6,228 1,555 6,228 1,555 1	credits Amount (31) 3,366,322 156 1,277 433 743 743 743 734,937 963,043 739,378 for tax preferen Stock of Number of returns (43)	Number of returns (32) 55,721 1,288 1,128 1,128 1,128 1,128 1,535 1,546 8,153 1,555 672 cces—Continued options Amount (44)	Amount (33) 3,235,076 1,094 5,759 45,756 341,367 706,398 955,992 466,924 713,768 Depi Number of returns (45) 16,460 549 223 1,055	Total tax preferences ¹ (34) 5,285,307 373,033 85,548 44,207 108,559 250,120 870,764 1,062,815 1,1065,815 1,1	Accel depro Low-I rental Number of returns (35) 2,226 216 148 166 263 26 26 26 26 26 26 26 26 26 26 26 26 26	Ame a gains Ame (2) Ame (3) Ame (4) Ame (4) (4) (4) (4) (4) (4) (4) (4)
Total No adjusted gross income \$1 under \$10,000 \$10,000 under \$50,000 \$20,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$200,000 under \$50,000 \$200,000 under \$50,000 \$200,000 under \$10,000 \$1,000,000 or more Size of adjusted gross income \$1 under \$10,000 \$1,000,000 cr	deductions inte P Number of 1,661 1,054 878 2,834 7,886 14,655 12,830 6,619 1,288 554 2,834 7,886 14,655 12,830 6,619 1,288 554 0,000 1,288 554 0,000 1,288 554 0,000 1,288 554 0,000 1,288 0,000 1,288 1,288 0,000 1,288 1,288 0,000 1,288 1,288 0,000 1,288 1,288 0,000 1,288 1,288 0,000 1,288 1,288 0,000 1,288 1,288 0,000 1,288 1,288 0,000 1,288 1,288 0,000 1,288 1,288 0,000 1,288	-Continued rest id Amount (26) 797,345 - 6,423 \$,077 3,853 17,488 36,965 19,219 172,625 172,423 172,423 172,423 172,423 172,423 172,423 172,423 172,423 172,423 172,423 172,423 172,423 172,425 172,423 172,425 197,125	of returns with no taxable income (27) 9,797 4,065 1,266 2,56 1,266 2,56 2,65 4,065 1,266 2,65 2,65 4,065 1,266 2,65 2,65 4,065 1,266 2,65 2,65 4,065 1,266 2,65 2,65 4,065 1,266 2,65 2,65 4,065 1,266 2,65 2,65 4,065 1,266 2,65 2,65 2,65 2,65 2,65 2,65 2,65	to Number of raturns (28) 58,583 1,550 1,550 1,555 1,55 1,555	Lax Amoun1 (20) 5,468,314 1,035 7,099 775 35,266 201,705 201,70	before Number of rsturms (30) 58,599 1,273 1,150 101 2,375 6,130 19,419 15,657 6800 2 additional tax tal zation Amount (42) 3,243 -	credits Amount (31) 3,366,322 156 1277 142 7,443 7,34,35 7,34,36 7,34,37 963,043 734,057 965,291 482,584 739,378 for tax prafarem Stock (Number of returns (43) 2,327	stter of returns (32) 55,721 1,288 1,1288 1,813 7,769 19,027 15,446 8,153 1,533 672 cces—Continued options Amount (44) 19,19,19	Amount (33) 3,235,076 1,094 5,759 45,756 341,367 706,398 955,992 466,924 713,768 Depi Number of returns (45) 16,460 549 323	Total bax preferences ¹ (34) 5,285,307 35,548 44,267 108,569 250,120 870,764 1,106,395 506,528 841,360 841,360 841,360 841,360 841,365 506,528 841,360 841,365 506,528 841,360 841,365 562,147 15,656 853	Accel depre Low-I rental Number of 216 148 166 253 267 267 267 267 267 267 267 267 267 267	Incese erated eciation noome housing Ame (3 geins 4 4
Total No adjusted gross income \$10 moder \$10.000 \$10 moder \$100.000 \$20.000 under \$200.000 \$20.000 under \$200.000 \$20.000 under \$200.000 \$20.000 under \$200.000 \$1.000.000 under \$100.000 \$1.000.000 under \$100.000 \$1.000.000 under \$1.000 \$1.000.000 under \$1.000 \$20.000 under \$1.000 \$20.000 under \$1.000	deductions inte PP Number of returns (25) 50,239 1,661 1,263 1,283 6,619 1,288 14,655 12,830 6,619 1,288 554 2,834 7,886 14,655 12,830 6,619 1,288 554 2,834 7,886 14,655 12,830 6,619 1,288 554 2,834 1,288 1,4888 1,4888 1,4888 1,4888 1,4888 1,4888 1,4	-Continued rest id Amount (26) 797,345 5,423 5,075 3,075 3,075 3,075 17,488 36,965 19,219 172,623 82,214 91,058 ccelerated depre 1 property Amount (28) 313,835 63,883 63,883 53,855 4,118 5,966 53,859 4,5740	of returns with no taxable income (27) 9,797 4,065 1,266 258 832 940 459 475 254 409 475 254 409 475 254 102 489 469 475 254 102 12 12 12 12 12 12 12 12 12 12 12 12 12	to Number of raturns (28) 56,563 1,258 1,150 101 2,375 6,130 19,418 15,658 680 19,418 15,658 680 19,418 15,658 680 ed property a net lesse Amount (40) 26,712 6,1111 - 1,911 3,969	Lax Amoun1 (20) 5,468,314 1,035 7,099 775 35,266 201,705 35,266 201,705 33,279 1,599,316 1,769,316 1,769,316 1,769,316 Computation of Trintes Computation of Total State (41) 274 (24) 	before Number of rsturns (30) 58,599 1,273 1,150 101 2,375 6,130 19,419 15,655 6800 2 additional tax tal zation Amount (42) 3,243 435 - - 826	credits Amount (31) 3,366,322 158 1,277 142 7,443 730,378 764,087 744,087 739,378 for tax preferen- Stock of Number of returns (43) 2,327 819 819 800	stter Number of returns (32) 55,721 1,288 1,1288 1,1288 1,2907 15,466 8,153 1,533 1,533 672 cces—Continued options Amount (44) 19,1919 9,217 40,650	Amount (33) 3,235,076 1,094 5,759 45,756 706,309 92,953,922 466,924 713,768 Depi Number of returns (45) 16,450 1,056 1,161 4,245	Total bx preferences ¹ (34) 5,285,307 373,033 5,586 4,546 1,082,659 250,120 870,764 1,062,965 1,106,395 5,06,528 841,360 841,	Accel depriv Low-I rental Number of returns (35) 2,226 216 148 166 263 263 263 263 263 263 263 263 263 2	I gains
Total No adjusted gross income \$1 under \$10,000 \$10 000 under \$10,000 \$20,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$50,000 \$200,000 under \$50,000 \$200,000 under \$50,000 \$10,000 under \$10,000 \$1,000,000 or more Size of adjusted gross income \$1 under \$10,000 \$10,000 under \$15,000 \$10,000 under \$15,000 \$10,000 under \$15,000 \$30,000 under \$20,000 \$30,000 under \$20,000	deductions inte P Number of 14.655 14.655 12.830 6.619 1.288 554 2.834 7.885 14.655 12.830 6.619 1.288 554 2.834 7.885 14.655 12.830 6.619 1.288 554 554 554 354 355 4.356	-Continued rest id Amount (26) 797,345 	of returns with no taxable income (27) 9,797 4,065 1,266 258 822 940 469 459 459 459 459 459 459 459 459 459 45	to Number of raturna (28) 56,563 1,258 1,150 1,2375 6,130 19,418 15,678 8,228 1,55 5,555 5,555 680 ed property a net lesse Amount (40) 26,712 6,111 - 1,911	Lax Amoun1 (20) 5,468,314 1,035 7,099 775 35,266 201,705 201,705 201,7	before Number of rsturms (30) 58,599 1,273 1,150 101 2,375 6,130 19,419 15,657 6800 2 additional tax tal zation Amount (42) 3,243 -	credits Amount (31) 3,366,322 156 1,277 142 7,443 51,339 363,043 734,364 7396,291 482,584 739,378 for tax prefarence Stock 4 Number of (43) 2,327	stter Number of returns (32) 55,721 1,288 5,446 8,153 6,72 0;00000000000000000000000000000000000	Amount (33) 3,235,076 1,094 5,759 45,756 341,367 706,396 953,992 466,924 713,768 Depi Number of returns (45) 16,460 223 1,054 1,161 4,245 4,3132 7	Total tax preferences (34) 5,285,307 373,033 85,966 35,548 44,207 108,569 250,120 870,764 1,06,352 841,360 841,360 etion Amount (46) 552,147 15,655 6633 841,320 242 13,122	Accel depriv Low-I rental Number of 216 216 148 253 267 267 267 267 267 267 267 267 267 267	Ame (1) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4

Footnotes at end of table

ole 3.8—Returns with Tax Preferences: Selected Sources of Income, Tax Items, Tax Preferences, and Computation of Additional Tax for Tax Preferences by Size of Adjusted Gross Income-Continued

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

		[All ligures	are esumates o	aseu un sampi	es-money ami	ounts are in the	usanus of dolla	is				
		Computation of additional tax for tax preferances-Continued										
Size of adjusted gross income	Type not	reported	Recomporterence		Excl	usion	Tax preference acclu		income tax	deducted	Recomputer investme dedu	nt credit
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(\$3)	(54)	(55)	(56)	(57)	(56)	(59)	(60)
Total	376	12,232	67,290	5,243,206	67,290	1.600,778	46,877	3,642,422	38,231	1,808,671	4,503	4,923
usted gross income ser \$10,000 0 under \$25,000 0 under \$20,000 0 under \$20,000 0 under \$30,000 0 under \$50,000	367	12,196	4,065 2,524 1,408 933 3,315 8,599	337,552 85,294 35,051 44,103 108,287 249,034	4,065 2,524 1,408 933 3,315 8,599	104,721 53,467 22,665 27,244 66,390 142,859	2,915 1,528 635 813 1,563 3,364	232,831 31,827 12,385 16,859 41,897 106,175			463 95 60 202 406	480 33 56 87 255
0 under \$100,000 00 under \$200,000 00 under \$500,000 00 under \$1,000,000 .000 or more	9	36 —	19,893 15,932 8,332 1,597 692	869,688 1,062,128 1,105,500 505,745 840,822	19,893 15,932 8,332 1,597 692	411,977 229,612 45,193	14,068 12,600 7,263 1,470 658	392,901 650,151 875,887 460,552 820,956	13,461 12,155 7,104 1,432 639	160,663 341,940 521,817 287,861 466,386	1,310 1,025 670 169 103	1,179 1,088 850 449 445
					Computation o	edditional tax	for tax preferen	ces-Continued				
Size of adjusted gross income	Tax carry prior years		Total taxes	deducted ²	Tex prefere subject	nca Income to tax	Tentative prefer		Net open eligible for		Net oper cre	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Fotal	12,926	316,893	42,087	2,130,639	21,111	1,511,416	20,991	151,134	1,169	370,481	1,025	7,438
usted gross income er \$10,000) under \$20,000) under \$20,000) under \$20,000) under \$50,000	626 896 185 30 972 1,454	17,911 7,856 2,516 1,354 7,099 25,486	970 1,016 473 85 1,221 2,876	18,391 7,965 2,777 1,447 7,704 34,915	2,554 1,406 626 608 1,338 2,451	214,440 23,862 9,609 15,412 34,192 71,260	2,544 1,406 626 808 1,338 2,444	21,443 2,386 961 1,541 3,419 7,125	997	360,746 7,144	917 89	7,065 256
) under \$100,000 10 under \$200,000 10 under \$500,000 10 under \$1,000,000 000 or more	3,704 2,868 1,593 403 195	49,167 66,912 67,437 37,999 33,157	13,601 12,361 7,183 1,451 650	211,009 410,031 590,103 326,309 519,988	5,279 3,651 2,154 543 301	240,009	5.228 3.611 2.144 541 301	18,178 23,999 28,572 13,420 30,090] 33	2,591	22	i 18

				ļ	1							
					Computation of	edditional tax	for tax preferen	ces-Continued				
Size of edjusted gross income	Net tent for tax pr	lative tax	Additional tax for tax preferences deferred		Tentative tax for tax preferences		Unused tax credits		Additional tax for tax preferences reported on —			
			from prior years		before credite				Form 4625		Form 1040	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(60)	(81)	(52)	(63)	(84)
Fotal	20,133	143.697	901	2,592	20,209	146,291	4,881	2,322	20,060	145,156	20,188	144,100
usted gross income	1,747	14,378]		1,781	15,122	1,607	743	1,697	14,708	1,702	14,526
er \$10,000 0) under \$15,000	1,405 623	2,384 955	109	753	1,406	2,384 964	1,226	305 26	1,396 609	2.095	1,396 609	2,102 936
) under \$20,000	808	1,464			808	1,464	70	8	808	1,457	808	1,504
under \$30,000	1,338 2,441	3.335 7,106			1,338	3,549 7,462	816	112	1,338 2,438	3,437 7,347	1,338 2,438	3,420 6,910
			729	608								
1 under \$100,000 10 under \$200,000	5,181 3,606	18 110 23,974		343	L 5,192 3,625	18,349 24,318		51	5,192 3,600		5.320 3,606	18,054 24,072
0 under \$500,000	2,142	28,481	_ 4	231	2,142	24,316	111	837	2,140	28,661	2,135	28,656
0 under \$1,000,000 000 or more	541 301	13,418 30,090	6	457	542	13,441	27	7	541 301	13,437	537	13,419
	301	30,090	-		L 301	30,524	14	24	301	30,520	299	30,500
·				1								

des bad debt reserves which are not shown separately des income tax, recomputed pnor-year investment credit, recomputed pnor-year work incentive (WIN) credit, tax from premature distributions from individual retirement accounts and self-employed retirement plans, and tax carryover nor years Deteil may not add to total because of rounding

Table 3.9-All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income

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

		Total tax	llability			Total Inc	oma tax		
Siza of adjusted gross income	All raturns	Number of	Amount	Number of	Amount	Incom after c		Addition for tax p	onal tax referenci
	(Number)	returna		returna		Number of returna	Amount	Number of returns	Am
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(6)	(
All returns, totsi	62,229,332	62,946.420	127,938,933	61,490,737	124,526,296	81,483,928	124,382,198	20,188	
Under \$2,000	10,790,057	433,434	73,292	55,042	17,942 401,302	53,276 4 026,114	2,990 400,925	1,766	
\$2.000 under \$4,000 \$4,000 under \$6,000	9,568,350 9,280,693	4,423,039 6,777,803	495,709 2,251,523	4,026,203 6,526,944	2,110,628	6,526,101	2,109,913	940	
\$6,000 under \$8,000	8,013,742 7,201,925	7,225,440 6,959,228	4,033,748 5,872,234	7,027,726	3,796,985 5,598,802	7,027,486 6,869,365	3,796,693 5,598,509	303	
\$8,000 under \$10,000 \$10,000 under \$12,000	6,403,129	6,315,002	7,200,293	6,271,577	6,926,535	6.271,483	6,926,220	94	
\$12,000 under \$14,000	5,876,914	5,824,045 5,150,188	8,263,823 8,826,078	5,795,926 5,126,614	8,004,205 8,570,716	5,795,828 5,126,538	8,003,853 8,570,155	563	
\$14,000 under \$16,000 \$16,000 under \$18,000	5.182.464 4,347.084	4,318,215	8,829,832	4,305,273	8,604,545	4,304,585	8,603,793	709	
\$18,000 under \$20,000	3,507,623 5,598,117	3,493,967 5,582,304	8,447,393 17,387,975	3,485,210 5,571,007	8,260,220 17,019,200	3,485,172/ 5,570,542	8,259,761 17,016,948	51 528	
\$20,000 under \$25,000 \$25,000 under \$30,000	2,744,255	2,740,654	11,646,357	2,733,934	11,402,965	2,733,168	11,401,797	810	
\$30,000 under \$50,000	2,747,618	2,739,410	18,699,142	2,734,473	18,213,862	2,733,831 776,009	18,206,952 13,343,871	2,438 5,320	
\$50,000 under \$100,000 \$100,000 under \$200,000	781,406 152,349	778,405 1\$1,844	13,606,328 6,900,272	776,422	13,361,924 6,848,783	151,248	6,824,711	3,606	6
\$200,000 under \$500,000	29,193	29,058	3,336,484	28,989	3,323,365	28,853	3,294,709 953,245	2,135 537	
\$500,000 under \$1,000,000 \$1,000,000 or more	3,269 1,124	3,265 1,119	969,171 1,099,279	3,245 1,112	966,664 1,097,654	3,215 1,094	1,067,154	299	
Texable returns, total	61,490,737	61,490,737	127,527,325	61 ,490,7 37	124,526,298	61,483,928	124,382,198	20,166	
Under \$2,000	55,042 4,026,203	55,042 4,026,203	19,456 428,204	55,042 4,026,203	17,942 401,302	53,276 4,026,114	2,990 400.925	1,766	
\$2,000 under \$4,000 \$4,000 under \$6,000	6,526,944	6,526,944	2,197,948	6,526,944	2,110,628	6,526,101	2,109,913	940	
\$6,000 under \$8,000 \$8,000 under \$10,000	7,027,726 6,869,425	7,027,726 6,869,425	3,964,644 5,826,536	7,027,726 6,869,425	3,796,985 5,598,802	7.027.486 6.869.365	3,796,693 5,598,509	303	3
\$10,000 under \$12,000	6,271,577	6,271,577	7,170.028	6,271,577	6,926,535	6,271,483	6,926,220	- 94	1
\$12,000 under \$14,000	5,795,926 5,126,614	5,795,926 5,126,614	8,241,821 8,806,653	5,795,926 5,126,614	8.004,205 8.570,716	5,795,828 5,126,538	8,003,853 8,570,155	563	3
\$14,000 under \$16,000 \$16,000 under \$18,000	4,305,273	4,305,273	6,817,374	4,305,273	8,604,545	4,304,585	8,603,793	709	
\$18,000 under \$20,000	3,485,210 5,571,007	3,485,210 5,571,007	6,439,086 17,376,011	3,485,210 5,571,007	8,260,220 17,019,200	3,485,172 5,570,542	8,259,761 17,016,948	51	
\$20,000 under \$25,000 \$25,000 under \$30,000	2,733,934	2,733,934	11,638,984	2,733,934	11,402,965	2,733,188	11,401,797	810	
\$30,000 under \$50,000	2,734,473	2,734,473 776,422	18,692,893	2,734,473 776,422	18,213,862 13,361,924	2,733,831 776,009	18,206,952 13,343,871	2,438 5,320	3
\$50,000 under \$100,000 \$100,000 under \$200,000	776,422	151,615	13,602,891 6,900,034	151,615	6,848,783	151,248	6,824,711	3,600	5
\$200,000 under \$500,000	28,989 3,245	28,989 3,245	3,336,396 969,114	28,989 3,245	3,323,365 966 664	28,853 3,215	3,294,709 953,245	2,135 537	5
\$500,000 under \$1,000,000 \$1,000,000 or more	1,112	1,112	1,099,252	1,112	1,097,654	1,094	1,067,154	299	
Total nontaxeble returna	20,738,595	1,455,683	411,608	-	-		-	-	-
All returns, summary	24.901.853	8.048.648	1 410.364	7,166,979	1,204,052	7,165,109	1,188.614	1,967	,
Under \$5,000 \$5,000 under \$10,000	19,952,914	17,770,296	11,316,142	17,338,361	10,721,607	17,337,233	10,720,416	1,13	1
\$10,000 under \$15,000 \$15,000 under \$20,000	14,963,680 10,353,534	14,808,390 10,293,027	19,833,770 21,733,648	14,724,272 10,260,328	19,178,333 21,187,889	14,724,052 10,259,554	19,177,397 21,186,385	609 808	
\$15,000 processory and a second s	12,057,351	12,026,059	73,645,009	12,000,797	72,234 417	11,997,980	72,109,386	15,673	3
					72,234 417	11,997,980	72,109,386	15,673	3

Footnotes at end of table

Table 3.9-All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income-Continued

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

						Other	taxes					
Size of edjusted gross income	То	tai	Tax recom prior-ysar cre	puting investment	Tsx recom prior-ys incentive (1	puting	Self-emp ta	Noyment XX		security s on come	Tax on contribu Individual Acco	tiona to Retirement
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(18)	(17)	(16)	(19)	(20)	(21)
tume, total	8 ,99 5,371	3,523,704	492,057	132,812	1,512	263	6,705,503	3,378,047	50,362	2,267	26,333	360
\$2,000) under \$4,000) under \$6,000) under \$8,000) under \$8,000) under \$10,000 (0 under \$12,000	483,485 702,095 683,908 675,601 637,973 557,889	68,779 129,043 192,472 250,190 273,432 273,758	29,335 24,073 20,729 23,940 31,165 31,776	12,985 2,815 4,518 4,573 5,461 4,886	1,072	178	458,739 677,576 665,632 660,467 617,152 540,219	53,525 125,528 187,303 245,366 267,768 267,930] 12,254] 10,674 7,131	699 487 157	3,090 3,575	24 27 34
0 under \$14,000 10 under \$16,000 10 under \$18,000 10 under \$20,000 10 under \$25,000 0 under \$25,000 0 under \$25,000	496,767 442,354 358,123 293,168 515,628 301,424	259,618 255,362 225,286 187,173 368,776 243,392	30,533 25,036 27,442 22,939 51,337 33,063	6,983 4,494 7,257 5,227 9,393 7,651	 	- - - 62	478,928 431,512 341,068 277,698 488,613 288,008	252,185 250,812 217,900 181,804 358,733 235,616	9,165 3,657 7,481	498 120 326	3,745	98 32 62 48
i0 under \$50,000 i0 under \$100,000 00 under \$200,000 00 under \$500,000 00 under \$1,000,000 ,000 or more	531,538 250,798 51,927 10,855 1,343 485	485,280 244,404 51,489 13,119 2,507 1,625	69,761 48,254 16,589 4,995 764 324	22,026 18,927 9,405 4,000 1,129 1,181] 58] 3	22 (')	501,860 227,613 41,679 7,677 805 257	459,066 223,543 40,703 7,266 747 234				11 5
le returns, total	5,143,439	3,001,041	377,870	95,048	1, 104	179	4,916,482	2,892,412	38,266	1,471	24,056	302
\$2,000 under \$4,000 under \$8,000 under \$8,000 under \$10,000 0 under \$12,000	3,750 138,613 315,554 467,122 548,170 514,464	1,528 26,902 87,320 167,659 227,734 243,493	361] 10,792 13,444 21,137 25,052	370 1,634 1,872 3,682 3,009			3,489 131,623 306,726 454,636 530,016 498,354	1,096 26,638 85,468 165,565 223,848 239,551] 10,832 7,131			43
0 under \$14,000 0 under \$16,000 0 under \$18,000 0 under \$20,000 0 under \$25,000 0 under \$25,000	468,648 418,790 345,181 284,411 504,331 294,704	237,616 235,936 212,829 178,866 356,812 236,018	24,593 20,220 24,378 21,697 47,264 31,132	5,196 2,691 5,682 4,542 7,670 6,128	1,043	157	452,349 409,094 328,903 269,375 478,388 281,707	232,006 233,190 207,018 174,182 348,492 229,775	9,165	498 120 326	3,741	32 81
0 under \$50,000 0 under \$100,000 00 under \$100,000 00 under \$200,000 00 under \$1,000,000 .00 under \$1,000,000 .000 or more	526,601 248,815 51,698 10,786 1,323 478	479,031 240,967 51,251 13,031 2,449 1,599	68,004 47,272 16,485 4,967 753 319	20,206 16,892 9,279 3,952 1,084 1,159] 58] 3	22 (')	497,389 226,198 41,556 7,631 795 253	454,656 222,141 40,593 7,227 737 229	-		4,064 601] 141	38 11 5
nontaxsbie returns	1,851,932	522,883	114,187	37,864	(*)	(*)	1,767,021	483,834	12,096	617	2,277	59
ums, summery: +r \$5,000 00 under \$10,000 000 under \$15,000 000 under \$20,000 000 or more 	1,508,158 1,674,904 1,274,752 873,559 1,663,998	283,096 628,820 655,437 545,759 1,410,592	62,693 66,549 71,534 66,194 225,087	17,676 12,676 13,268 15,580 73,711] 1,512	263	1,454,414 1,625,152 1,235,469 833,956 1,556,512	264,383 615,106 640,758 529,873 1,325,927	12,980 17,079 9,648 5,433 5,222	730 613 507 207 230	1,993 5,674 4,030 3,745 10,891	37 48 98 32 145

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Table 3.9—All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross income—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

	Earned income credit		Deturne	Returns with taxpayments								
Size of adjusted gross income	used to offset other taxes		Returne with no tax liability	Tot	al	income tax	withheid	Estimated to	x payments		ith reques nsion of time	
	Number of returns	Amount	(Number)	Number of returns	Amount	Number of returne	Amount	Number of returns	Amount	Number of returns	Amou	
· · · · · · · · · · · · · · · · · · ·	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
All returne, total	688,432	111,069	19,282,912	76,952,653	142,207,379	71,806,193	118,403,667	7,461,152	22,553,822	2\$1,118	π	
Under \$2,000 \$2,000 under \$4,000 \$6,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$12,000	106,571 182,026 249,605 150,230	11,428 34,636 51,577 13,427	10,356,823 5,145,311 2,502,890 788,302 242,697 88,127	9,1\$1,003 8,083,329 6,242,809 7,569,068 6,970,734 6,273,099	1,093,541 2,281,275 4,315,456 6,121,781 7,760,360 8,978,825	8,838,264 7,712,749 7,546,205 6,928,456 6,354,156 5,844,069	925,874 2,134,647 3,995,669 5,641,875 7,078,211 8,337,254	167,461 343,078 732,580 756,296 775,275 586,574	134,892 133,465 307,444 463,080 668,018 624,089	13,858 14,018 14,722 23,321 13,476 12,657		
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$28,000 \$18,000 under \$20,000 \$25,000 under \$30,000 \$25,000 under \$30,000		not applicable	52,869 32,276 28,669 13,656 15,813 3,601	5,791,494 5,132,306 4,304,178 3,479,457 5,554,410 2,721,280	10,089,115 10,600,071 10,376,498 9,645,837 18,881,180 12,139,948	5,494,545 4,876,231 4,095,716 3,320,528 5,253,421 2,521,177	9,481,619 9,929,984 9,669,950 8,995,056 17,368,774 10,721,366	475,183 423,821 393,480 321,189 614,107 449,998	569,779 638,676 663,775 603,409 1,381,749 1,342,824	12,235 11,631 10,852 8,099 21,990 17,714		
\$30,000 under \$50,000 \$50,000 under \$100,000 \$200,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more			8,208 3,001 505 135 24 5	2 707,557 768,341 150,361 28,864 3,248 1,115	18.100,684 11,937,798 5,773,125 2,666,714 733,551 711,618	2,325,456 566,055 107,142 19,330 2,015 678	13.667,242 6,651,977 2,605,001 793,191 118,649 67,109	645.624 441,566 105,412 23,645 2,853 1,010	4,034,719 5,072,433 3,014,225 1,753,210 562,514 565,522	41,326 24,653 7,944 2,315 350 157	1: 1: 1	
Texeble returns, total	7		r –	59,661,962	138,001,774	55,455,239	114,796,631	6,744,229	22,034,789	211,631	7	
Under \$2,000 \$2,000 under \$4,000 \$6,000 under \$6,000 \$6,000 under \$9,000 \$8,000 under \$10,000 \$10,000 under \$12,000				31,002 3,670,512 5,987,569 6,719,733 6,684,205 6,156,830	19,488 1,265,432 3,446,042 5,664,748 7,550,900 8,853,515	20,596 3,545,243 5,463,987 6,145,793 6,113,075 5,750,130	6,992 1,219,897 3,221,176 5,242,970 6,906,246 8,239,548	10.787 136.289 558.779 679.072 737.069 569.887	10,185 44,745 220,712 412,081 634,661 599,263	2,173 12,321 17,611 12,210 12,344		
\$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$16,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000		not applicable		5,716,455 5,080,150 4,269,330 3,460,583 5,529,417 2,712,120	9,989,768 10,519,465 10,313,178 9,602,658 18,826,629 12,115,340	5,436,756 4,837,376 4,068,780 3,305,875 5,238,724 2,516,477	9.399,169 9,863,395 9,620,900 8,965,232 17,346,552 10,707,323	463.837 416.312 387.474 317.201 607.374 447,570	575,995 626,833 650,641 591,998 1,371,740 1,333,688	10,893 10,916 10,738 7,700 21,680 16,827		
\$30,000 under \$50,000 \$50,000 under \$100,000 \$200,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more				2,696,673 764,620 149,770 28,694 3,215 1,104	18,060,843 11,905,712 5,763,989 2,661,678 731,281 711,108	2,319,727 563,988 106,814 19,231 1,995 672	13,844,905 6,634,397 2,601,525 791,338 118,321 66,745	640,479 439,638 105,083 23,537 2,835 1,006	4,018,146 5,058,646 3,008,889 1,750,140 560,819 565,407		1	
Total nontaxable returne	688,432	111,069	19,282,912	17,290,871	4,205,604	16,350,954	3,607,033	716,923	519,035	39,487		
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000	417,242 271,190 not app	76,784 34,285 Dicable	16,853,205 2,182,618 155,290 60,507 31,292	21,158,255 18,878,688 14,723,751 10,256,783 11,935,176	5,130,995 16,441,419 24,350,263 25,340,084 70,944,619	20,158,364 17,221,446 13,867,682 9,763,407 10,795,274	4,695,015 15,081,261 22,779,664 23,634,199 52,213,528	826,362 1,950,328 1,277,112 923,135 2,484,215		33,656 45,537 31,971 23,503 116,449		

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Footnotes at end of table

Table 3.9-All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income-Continued

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

		Re	turns with taxps	ments-Continu	bed							
Siza of adjusted gross income	Excess soc Laxes w		Credit fo certain g fuel, a	asoline,	Other tax	oayments		ome credit, le portion	Total over	rpayment	Refu	und
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
turna, total	1,871,731	366,036	1,502,188	98,197	26,388	11,615	4,334,159	886,751	63,625,188	29,363,945	82,680,424	27,252,670
\$2,000 under \$4,000 under \$6,000 under \$8,000 under \$10,000 0 under \$12,000	5,106 2,075 4,803 5,398 17,836	1,850 259 571 467 2,410	213.313 116,606 107,269 111.362 110,022 104,155	17,841 7,752 7,346 6,602 6,946 6,044	751 15,356	536 3,246	744,508 1,298,380 1,710,799 580,472	80,471 350,892 398,181 57,208	9,205,240 8,014,961 7,655,879 6,702,808 5,851,125 5,100,166	1,146,716 2,224,455 2,712,494 2,485,748 2,332,940 2,276,023	9,161,483 7,935,982 7,477,394 6,508,514 5,695,692 5,003,365	1,090,879 2,179,551 2,637,740 2,402,244 2,247,040 2,199,639
0 under \$14,000 0 under \$16,000 0 under \$16,000 0 under \$20,000 0 under \$20,000 0 under \$20,000 3 under \$30,000	36,983 256,710 262,305 259,571 424,091 230,871	2,840 15,529 25,979 35,520 72,937 48,626	105,872 107,155 73,906 77,915 127,650 69,995	6,438 5,918 3,560 3,928 7,038 3,255	3,581	471		applicable	4,572,978 4,013,254 3,272,672 2,544,979 3,646,837 1,557,399	2,362,756 2,299,466 2,045,550 1,707,961 2,720,783 1,488,374	4,485,717 3,966,388 3,240,237 2,517,935 3,595,111 1,520,307	2,296,666 2,224,845 1,969,105 1,645,074 2,585,357 1,353,854
0 under \$50,000 0 under \$100,000 10 under \$200,000 10 under \$500,000 10 under \$500,000 10 under \$1,000,000 100 or more	247,572 86,434 24,918 6,069 739 250	82,827 46,826 20,665 7,466 892 373	118,745 45,134 10,020 2,479 401 169	8,487 4,746 1,477 557 177 84	1,691 734 216 61 22	1,227 2,893 1,361 157 640			1,355,392 276,422 45,433 8,314 966 343	1,944,824 987,619 376,188 166,932 49,730 35,383	1.281.181 232.603 32.568 5.140 596 211	1,573,264 591,303 170,001 62,309 15,949 8,049
e returns, total	1,646,610	359,352	956,322	52,696	18,711	8,474	7		48,533,443	24,454,882	45,535,538	22,547,904
\$2,000 under \$4,000 under \$6,000 under \$8,000 under \$10,000 under \$12,000	. 184] 6,162 15,116	151 511 1,611	217 5,192 35,853 57,183 78,800 85,615	78 183 1,610 2,776 3,826 4,344	9.164	839			21,662 3,537,594 5,372,610 5,883,288 5,601,050 5,005,652	11,015 885,462 1,471,220 2,005,935 2,145,158 2,163,132	19,644 3.511,917 5,229,198 5,704,224 5,456,843 4,911,800	8,115 876,426 1,432,147 1,941,455 2,072,051 2,094,033
under \$14,000 under \$16,000 under \$16,000 under \$20,000 under \$20,000 under \$20,000 under \$20,000	35,315 255,559 259,662 256,663 422,665 230,664	2,692 15,371 25,307 34,757 72,279 48,507	92,897 96,830 68,287 75,030 120,780 66,948	5,060 4_272 3,120 3,405 6,299 2,963	4,742	852	not	applicable	4,512,103 3,973,087 3,243,397 2,529,822 3,627,600 1,551,201	2,272,494 2,227,404 1,987,217 1,669,915 2,671,046 1,467,802	4,425,794 3,927,364 3,211,735 2,504,545 3,577,412 1,514,576	2,211,686 2,157,162 1,913,088 1,612,344 2,539,300 1,337,943
) under \$50,000) under \$100,000 10 under \$200,000 10 under \$500,000 10 under \$5,000,000 100 or more	246.922 85,909 24,784 6.028 730 247	82,462 46,476 20,559 7,417 884 368	117,286 44,394 9,988 2,457 398 167	8,100 4,591 1,471 553 177 68	2,156 1,651 705 213 59 21	683 1,203 2,777 1,342 139 639			1,346,677 273,192 44,871 8,148 955 334	1,908,049 957,434 367,209 161,976 47,515 34,899	1,272,652 229,982 32,077 5,002 570 203	1,540,464 567,742 163,209 56,772 14,237 7,728
ontsxable returns	25,121	6,685	543,846	45,302	7,677	3,140	4,334,159	886,751	17,291,745	4,909,062	17,124,886	4,704,966
ms, summany r \$5,000 00 under \$15,000 00 under \$15,000 00 under \$20,000 00 or more	5,620 11,762 161,358 672,047 1,020,944	1,990 1,157 10,135 72,143 280,612	384,674 273,898 256,958 212,045 374,593	29,290 17,197 15,546 10,342 25,822	2,844] 14,964] 8,580	2,229 1,890 7,495	2.863,356 [[662.486 224,265 applicable	20,916,651 16,513,362 11,761,926 7,742,123 6,891,126	4,623,817 6,278,537 5,810,361 4,881,397 7,769,833	20,702,140 16,076,925 11,548,087 7,665,555 6,667,717	4,491,026 6,066,428 5,635,500 4,699,829 6,360,087

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Table 3.9-All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income-Continued

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

		-			Tax due at th	me of filing	100 million (100 million)	
Size of adjusted gross income	Credit on	1976 tax	Tot	si	Tax paid w	ith return	Balance after rem	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amo
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52
ui returna, total	2,469.452	2,111.076	15,842,400	14,206,747	14,437,930	12,981,951	2,410,449	1,3
Inder \$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	88,450 164,287 290,283 309,222 248,348 175,853	55,837 44,904 74 753 83,504 85,900 76,384	321,198 749,871 1,287 167 1,244 596 1,314,734 1,290,742	45,996 87,997 250,381 340,507 444,814 497,491	288,785 657,816 1,123,307 1,086,252 1,159,427 1,124,463	38,802 72,822 205 202 282,213 371,449 418,601	37,641 116,593 247,201 280,974 248,338 247,096	
12,000 under \$14,000 14,000 under \$16,000 16,000 under \$16,000 18,000 under \$20,000 20,000 under \$25,000 25,000 under \$25,000	141.018 132.430 121.424 98.980 166.740 123.662	66.092 74.621 76.445 62.888 135,426 134 520	1,297,430 1,165,370 1,062,224 956,837 1,944,713 1,183,692	537.466 525.473 498.884 509.517 1.227.579 994.783	1,149,183 1,046,791 973,944 891,752 1,841,654 1,139,366	453,961 460,889 428,750 461,564 1,120,793 921,853	225,501 208,188 154,128 114,061 205,113 119,245	
30,000 under \$50,000 50,000 under \$100,000 100,000 under \$200,000 200,000 under \$500,000 500,000 under \$1,000,000 1,000,000 more	247 563 124 447 29,121 6,351 802 271	371,560 396,317 206,187 104,622 33,780 27,335	1.389,647 503,665 106,677 20,776 2,264 777	2,543,282 2,656,130 1,503,335 836,701 285,350 423,044	1.340.472 487.598 103.811 20.316 2.231 762	2,343,240 2,487,379 1,421,360 802,222 274,472 416,380	143,377 51,922 9,160 1,662 188 61	
azable returns, total	2.078,172	1,906.976	14,901,408	13,980,263	13,621,443	12,769,566	2,252,161	1,
Inder \$2,000 2,000 under \$4,000 4,000 under \$6,000 6,000 under \$10,000 8,000 under \$10,000	4,436 48,954 201,584 262,361 226,113 166,761	2,901 9,037 39,074 64 480 73,106 69,099	33 169 485,732 1,142,260 1,140,500 1,262,186 1,261,382	10,978 48,235 222,963 305 832 420,793 479,645	30,623 429,879 1,007,669 999,483 1,113,296 1,097,856	9,075 39,822 184,829 255,762 351,108 403,290	3,364 75,518 208,783 251,853 241,104 243,349	
12,000 under \$14,000 14,000 under \$16,000 16,000 under \$16,000 18,000 under \$20,000 20,000 under \$25,000 25,000 under \$25,000	136.095 128.282 117.701 94.406 163.821 122.311	60,806 70,242 74,128 57,571 131,746 129,859	1,280,562 1,150,674 1,054,051 952,453 1,938,080 1,180,459	524,547 514,592 491,413 506,342 1,220,428 991,446	1,133,160 1,033,209 966,000 887,368 1,835,177 1,136,247	441,421 450,973 421,600 458,433 1,113,698 918,840	224.394 206.823 153.644 113.380 204.953 118.902	
20.000 under \$50.000 50.000 under \$100.000 100.000 under \$200.000 200.000 under \$500.000 500.000 under \$1.000.000 1.000.000 rm rere	245,996 123,080 28,946 6,270 788 267	367,585 389,692 203,999 103,204 33,278 27,171	1,386,536 502,937 106,604 20,766 2,281 776	2,540,098 2,654,614 1 503,253 836,694 285,347 423,043	1,337,479 486,961 103,738 20,306 2,229 761	2,340,402 2,485,969 1,421,279 802,215 274,471 416,379	143,239 51,785 9,160 1,662 187 61	
Total nontaxebie returns	. 391,280	204.096	940,992	228,484	616,487	192,385	158,288	
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,500 \$15,500 under \$20,000 \$20,000 or more	395,636 704,954 379,340 290,365 699,157	132,791 212 109 174 862 181,568 1 409,746	1,692,055 3,225,511 3,180,770 2,591,833 5,152,231	240,700 928,994 1 293,869 1,274,961 10,470,223	1 492,988 2,822,599 2,808,271 2,377,862 4,936,210	200,581 769,906 1,099,781 1,123,984 9,787,699	277,778 652,969 579,521 369,453 530,728	

- Less than 5500
(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals
NOTE. Detail may not add to total because of rounding.

Table 3.10-Returns with Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income

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

1			Total retu	me with tax ove	rpayment			Ret	ums with tax o	verpayment by	type of taxpaym	ent
				Refu		Credit on	1976 tax				nated tax payme	
Size of adjusted gross income	Number of returns	Total tax Ilability'	Total overpayment	Number of returns	Amount	Number of	Amount	Number of returns	Income tax withheid	Payment w for axte filing	rith request insion of 3 time	Total other
				, eren a		Televine .		, etc. ine	WIGHTON	Number of returns	Amount	payments ²
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(6)	(9)	(10)	(11)	(12)
returns, total	63,625,188	72,890,602	29,363,944	62,660,424	27,252,870	2,469,452	2,111,075	59,484,678	8 8,375,617	45,691	101,807	269,203
) edjusted gross income under \$1,000 000 under \$2,000 1000 under \$2,000 000 under \$4,000 .000 under \$5,000	289,800 4,154,703 4,760,737 4,290,221 3,724,740 3,696,450	12,053 1,087 5,944 54,790 331,011 680,324	251,691 226,027 668,999 1,054,204 1,170,250 1,252,646	270,263 4,148,308 4,742,912 4,258,548 3,677,434 3,604,675	213,440 219,069 658,370 1,035,145 1,144,406 1,220,596	32,835 15,655 39,960 67,003 97,284 142,899	38,250 6,958 10,629 19,060 25,844 32,049	142,530 4,041,045 4,604,063 4,093,428 3,426,584 3,376,334	134,552 193,501 580,685 919,638 1,193,717 1,569,410	3,334 3,192	521 915 1,160	3,676 427 649 755 1,382 1,034
000 under \$6,000 000 under \$7,000 000 under \$8,000 000 under \$9,000 000 under \$10,000	3,959,429 3,462,210 3,240,598 3,063,326 2,787,799	1,149,783 1,443,324 1,845,824 2,249,379 2,391,540	1,459,848 1,273,437 1,212,311 1,195,906 1,137,034	3,872,719 3,357,832 3,150,682 2,975,153 2,720,539	1,417,144 1,235,502 1,166,742 1,148,250 1,098,790	147,384 154,118 145,104 138,096 110,252	42,704 37,935 45,569 47,656 36,244	3,623,606 3,196,883 2,994,803 2,841,168 2,630,301	2,268,796 2,487,398 2,835,523 3,190,715 3,312,341	8,739	1,447	L 1,973 1,180 1,393 989 1,066
0,000 under \$11,000 1,000 under \$12,000 2,000 under \$13,000 3,000 under \$14,000 4,000 under \$15,000	2,624,392 2,475,774 2,260,862 2,292,116 2,088,782	2,685,227 2,845,535 2,923,369 3,213,995 3,236,747	1,140,878 1,135,145 1,134,080 1,228,678 1,171,580	2,577,156 2,426,209 2,239,709 2,246,008 2,059,005	1,097,293 1,102,347 1,101,630 1,195,036 1,139,195	89,356 86,497 74,057 66,961 62,469	43,585 32,798 32,451 33,642 32,386	2,484,229 2,344,078 2,168,356 2,183,521 1,996,623	3,607,058 3,757,706 3,836,426 4,212,017 4,182,722	3.355 	1,618 1,663	1,854 1,700 1,778 2,144 5,302
5.000 under \$20,000 1.000 under \$25,000 5.000 under \$30,000 3.000 under \$50,000 1.000 under \$100,000	7,742,123 3,646,837 1,557,399 1,355,392 276,422	15,357,356 10,561,583 6,091,144 8,273,369 4,277,010	4,881,397 2,720,783 1,488,374 1,944,824 987,619	7,665,555 3,595,111 1,520,307 1,281,181 232,603	4.699,829 2,565,357 1,353,854 1,573,264 591,303	290,365 166,740 123,862 247,563 124,447	181,568 135,426 134,520 371,560 396,317	7,334,760 3,416,817 1,394,833 1,044,674 131,231	18,925,894 12,252,439 6,623,949 7,397,591 2,191,102	4,481 3,720 4,371 5,231 3,392	2.915 3.919 5.408 15.630 21.552	68,809 64,082 35,475 56,469 13,256
00,000 under \$200,000 00,000 under \$500,000 00,000 under \$1,000,000 000,000 or more	45,433 8,314 986 343	1,859,224 848,804 247,728 284,432	376,188 166,932 49,730 35,383	32,568 5,140 596 211	170,001 62,309 15,949 8,049	29,121 6,351 602 271	206,187 104,622 33,760 27,335	13,344 1,317 99 32	553,199 108,902 12,375 7,961	1,032 216 31 14	18,750 13,254 5,508 7,547	3,046 631 91 42
cable returns, total	46,533,443	72,766,317	24,454,884	45,535,538	22,547,904	2,076,172	1,906,979	43,425,649	62,849,067	38,673	98,639	253,157
adjusted gross income under \$1,000 000 under \$2,000 000 under \$2,000 000 under \$4,000 000 under \$5,000	617 21,245 1,194,179 2,343,415 2,523,100	4,035 1,143 44,889 320,422 673,245	8,623 2,392 292,492 592,971 654,913	492 19,152 1,185,746 2,325,171 2,444,424	6,255 1,860 289,825 586,601 636,088	283 16,187 36,920 103,866	2,368 3,200 6,370 18,825	239 15,422 1,169,267 2,254,094 2,343,584	2,811 1,676 327,761 879,579 1,257,012	16	344	85 - 117
000 under \$6,000 000 under \$7,000 000 under \$8,000 000 under \$9,000 000 under \$10,000	2,849,510 2,886,143 2,997,145 2,908,768 2,692,282	1,139,264 1,429,211 1,835,304 2,242,937 2,384,483	816.307 948,083 1,057,853 1,087,097 1,058,061	2.784,774 2.792,290 2,911,934 2.825,560 2,631,283	796,058 922,745 1,018,710 1,046,584 1,025,468	97,718 133,479 128,882 127,718 98,395	20,249 25,338 39,142 40,513 32,593	2,640,859 2,670,672 2,783,747 2,704,298 2,551,265	1,837,213 2,229,274 2,703,689 3,092,810 3,244,447	6,390	661	343 476 670 653
0.000 under \$11,000 1,000 under \$12,000 2,000 under \$13,000 3,000 under \$14,000 4,000 under \$15,000	2,571,141 2,434,511 2,248,270 2,263,833 2,069,827	2,680,828 2,842,485 2,920,212 3,211,980 3,234,478	1,081,552 1,081,580 1,089,159 1,183,335 1,136,205	2,525,024 2,386,776 2,207,487 2,218,307 2,040,306	1,042,912 1,051,121 1,060,611 1,151,077 1,104,742	84,279 82,482 70,326 65,769 61,078	38,640 30,460 28,548 32,256 31,462	2,439,149 2,309,760 2,142,328 2,158,740 1,980,152	3,560,975 3,711,265 3,799,997 4,170,926 4,149,419	6,313	1,845	1,730 1,225 1,643 2,029 5,137
5.000 under \$20,000 1.000 under \$25,000 5.000 under \$30,000 1.000 under \$50,000 1.000 under \$100,000	7,676,479 3,627,600 1,551,201 1,346,677 273,192	15,347,992 10,577,945 6,088,341 8,271,610 4,275,610	4,748,331 2,671,046 1,467,602 1,908,049 957,434	7,603,338 3,577,412 1,514,576 1,272,652 229,982	4,577,852 2,539,300 1,337,943 1,540,464 567,742	279,311 163,821 122,311 245,996 123,080	170,479 131,746 129,859 367,585 389,692	7,282,048 3,403,080 1,391,695 1,040,815 129,940	18,819,577 12,211,424 6,612,513 7,360,272 2,178,610	4,461 3,660 4,371 5,230 3,382	2,855 3,783 5,408 15,570 21,541	67,519 63,430 35,419 56,047 12,981
0,000 under \$200,000 0,000 under \$500,000 0,000 under \$1,000,000 000,000 or more	44,871 8,148 955 334	1.859.085 848,726 247,675 284,417	367,209 161,976 47,515 34,899	32.077 5.002 570 203	163,209 56,772 14,237 7,728	28,946 6,270 788 267	203,999 103,204 33,278 27,171	13,119 1,262 87 27	550,494 107,718 11,966 7,639] 1,245 31 14	31,963 5,508 7,547	2.972 593 67 21
nontaxable returns	17,291,745	124,284	4,909,062	17,124,886	4,704,966	391,280	204,096	16,059,030	3,526,551	7,018	3,169	16, 04 5
itums, summary der \$5,000 000 under \$10,000 1.000 under \$15,000 5,000 or more	20,916,651 16,513,362 11,761,926 14,633,249	1,085,208 9,079,850 14,904,893 47,820,650	4,623,817 6,278,537 5,810,361 12,651,230	20,702,140 16,076,925 11,548,087 14,333,272	4,491,026 6,066,428 5,635,500 11,059,916	395,636 704,954 379,340 989,522	132,791 212,109 174,862 1,591,314	19,683,984 15,286,761 11,176,807 13,337,127	4.611,504 14,094,773 19,595,930 48,073,411	4,774 11,287 7,142 22,488	1,860 2,387 3,077 94,483	7,923 6,600 12,779 241,902

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Table 3.10-Returns with Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income-Continued

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

				R	eturne with tax	overpayment by	type of taxpayr	ment-Continued	1			
	1	come tax with	held and no aeth							estimated tax p	eymenta	
Size of edjusted gross income	Earned inco refundable	me credit, portion	Retu	ind	Credit on	1976 tax	Number of returns	income tax with-	Eetimated tax paymenta	Peyment with for exten filing	sion of	
	Number of returna	Amount	Number of returna	Amount	Number of returna	Amount		held	paymenta	Number of returna	Amount	pay
	(13)	(14)	(15)	(18)	(17)	(16)	(19)	(20)	(21)	(22)	(23)	i
returns, total	, 3,799,276	613,253	59,397,937	25,660,734	181,354	106,993	1,446,006	3,733,987	4,180,234	23,012	150,976	
No adjusted gross income \$1 under \$1,000 \$2,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	21,492 186,594 357,572 493,487 594,705 742,843	3,201 11,243 53,654 120,067 196,520 217,474	141,178 4,038,806 4,598,888 4,088,570 3,419,867 3,373,211	136,653 205,310 632,661 996,369 1,078,697 1,169,845	2,192 2,467 6,333 6,363 10,312 6,960	1,730 333 858 1,353 3,699 2,160	9.910 8.082 13.177 22.091 31.940 32,606	12,266 1,192 1,632 3,411 6,002 6,805	23,534 2,964 2,680 6,066 20,009 12,664	2,347	250	
15,000 under \$6,000 16,000 under \$7,000 17,000 under \$8,000 18,000 under \$9,000 19,000 under \$10,000	838,125 423,424 141,036	154,974 50,092 6,028	3,622,314 3,193,858 2,991,316 2,836,499 2,624,838	1,352,317 1,196,446 1,122,490 1,107,084 1,061,624	3,246 9,940 7,628 11,778 7,450	2,210 1,834 1,710 2,579 1,334	53,860 62,262 67,879 64,020 48,250	16,034 19,020 27,285 31,209 25,455	22,717 34,453 35,927 43,117 41,995	2,188	1,629	
10,000 under \$11,000 11,000 under \$12,000 12,000 under \$13,000 13,000 under \$14,000 14,000 under \$15,000			2.481,646 2,342,405 2,165,515 2,160,346 1,992,784	1,062,443 1,071,370 1,065,806 1,165,596 1,111,670	9,690 4,269 5,313 5,053 8,419	5,404 1,523 1,669 2,294 4,062	51,683 52,928 56,996 60,569 44,555	38,462 47,242 55,051 69,850 58,583	42,771 42,865 52,819 58,968 51,457		-	
i15.000 under \$20.000 ;20,000 under \$25,000 ;25,000 under \$30,000 ;30,000 under \$50,000 ;50,000 under \$100,000	not	applicable	7,325,385 3,411,595 1,390,322 1,037,083 127,815	4,550,995 2,490,880 1,265,084 1,342,213 360,219	20,804 15,625 11,623 17,199 7,006	8.875 6.114 9.613 18.714 18.291	226,246 137,700 94,428 192,701 88,767	361,931 317,985 266,366 857,515 669,386	302,724 259,223 239,250 772,256 949,191] 3,049 1,658 7,134 4,218	5,562 3,863 16,411 25,532	1
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more			12,412 1,170 84 30	76,949 14,381 2,615 1,017	1,415 240 24 5	7,542 2,704 341 47	20,452 4,256 468 160	441,627 157,828 25,060 16,790	587,497 352,366 106,925 115,794	1,662 599 108 49	25,995 29,358 17,886 24,490	
able returns, total	.]		43,363,523	21,346,181	136,187	90,432	1,296,373	3,669,383	4,067,548	20,080	149,384	
la adjusted gross income 1 under \$1,000 1,000 under \$2,000 2,000 under \$3,000 3,000 under \$4,000 4,000 under \$5,000			222 15,422 1,169,267 2,253,593 2,341,535	2,048 1,393 286,249 571,765 621,135	25 — 1.779 2.732	146 	174 8,307 7,571 16,008	1,381 1,669 741 3,768	3,901 1,751 5,060 5,493			ŗ
15,000 under \$6,000 6,000 under \$7,000 7,000 under \$8,000 8,000 under \$9,000 9,000 under \$10,000			2,640,859 2,667,756 2,780,260 2,700,128 2,545,902	767,040 891,992 966,029 1,011,017 994,768	729 4,649 6,946 9,583 7,350	354 745 1,401 2,227 1,286	32,083 50,627 59,794 59,022 46,282	10,672 16,135 23,518 29,585 23,979	10,436 27,663 30,958 41,303 40,687		654	
10,000 under \$11,000 i11,000 under \$12,000 12,000 under \$13,000 i13,000 under \$14,000 i14,000 under \$15,000	nol	applicable	2,436,586 2,308,091 2,139,494 2,155,565 1,976,525	1,017,153 1,024,986 1,030,555 1,125,126 1,079,456	8,931 4,156 4,914 4,794 7,850	5,271 1,355 1,123 2,035 3,762	49,647 50,205 55,210 58,878 44,179	37.283 44,982 53,075 67,627 57,906	38,714 40,823 51,935 57,266 51,158	-	5,303	
i15,000 under \$20,000 ;20,000 under \$25,000 ;25,000 under \$30,000 ;30,000 under \$50,000 ;50,000 under \$100,000			7,273,724 3,397,862 1,387,414 1,033,276 126,635	4,446,713 2,449,627 1,255,142 1,325,417 368,284	19,192 15,518 11,393 17,122 6,863	8,112 5,961 8,457 17,991 17,935	222,415 136,834 93,951 191,929 88,075	358,081 316,837 264,645 853,196 864,598	295,630 256,568 237,299 767,999 944,204		3,863 16,411 25,432	1
1100,000 under \$200,000 200,000 under \$500,000 5500,000 under \$1,000,000 1 1000,000 or more			12,191 1,119 72 25	74,211 13,170 2,208 697	1,410 261	7,518	4,213	440,856 157,160 41,689	585,647 350,676 222,357	109	25,995 29,3 50 17,886 24,490	
tai nontaxable returns	3,799,278	813,253	16,034,414	4,314,553	45,157	16,565	149,633	64,602	112,687	2,932	1,593	
returns, summary Under \$5,000 \$5,000 under \$10,000 \$15,000 under \$15,000 \$15,000 or more	2,396,693 1,402,585] ni	602.158 211,094 ot applicable		4,219,535 5,839,961 5,476,885 10,124,354	, 34,627 40,042 32,744 73,941	10,135 9.668 14,952 72,241	296,291	31,309 119,002 269,187 3,314,488	67,918 178,208 248,879 3,685,229	3	295 (*) (*) 149,096	

Footnotes at end of table

Table 3.10-Returns with Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income-Continued

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

[All figures are estimates based on sample	-s—mc	mey amo		eturns with tax		type of taxney	ment-Continue	d	
Size of edjusted gross income				hheid and estim			ment-conditio	Estima payment	ted tax s and no x withheld
	Ee	erned inc. refundabl	ome credit, e portion	Refu	und	Credit on	1976 tax	Number of	Estimated
		ber of lume	Amouni	Number of returns	Amount	Number of returns	Amount	returns	tax payments
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
turna, total		42,284	8,690	1,100,630	885,553	801,938	853,484	2,280,553	6,279,816
edjusted gross income under \$1,000 100 under \$2,000 100 under \$3,000 100 under \$4,000 100 under \$5,000]	701 5,157 2,472 11,844 9,084	128 622 393 3,547 1,425	8,098 7,804 12,618 17,481 30,580 27,529	23,806 3,365 4,016 7,058 24,054 11,239	3,780 1,381 1,368 7,220 9,587 13,791	10,132 792 690 1,949 3,906 4,769	45,892 21,855 55,042 86,652 155,678 219,709	66,201 11,891 24,989 41,065 58,461 89,422
00 under \$6,000 00 under \$7,000 00 under \$8,000 00 under \$8,000 00 under \$10,000	Ĵ	11,218 1,808	2,494 81	46.678 41,074 49,923 44.388 32,117	23,033 18,191 21,698 19,122 16,428	16,354 33,682 30,101 30,481 29,949	5,962 11,061 9,754 8,643 10,970	235.980 191.175 168.891 157.752 104 473	130,728 120,464 148,138 177,034 144,035
000 under \$1,000 000 under \$12,000 000 under \$13,000 000 under \$14,000 000 under \$15,000				40,230 38,499 44,061 42,415 33,105	17,308 15,680 23,732 19,355 17,128	22,289 28,367 28,288 27,764 24,251	13,398 12,087 12,143 13,367 13,111	87,165 77,693 54,406 47,373 47,467	133,593 128,512 108,432 97,199 108,182
000 under \$20,000 000 under \$25,000 000 under \$30,000 000 under \$50,000 000 under \$100,000		not	applicable	186,622 109,170 73,508 143,405 58,124	86,062 64,786 60,894 155,872 146,791	132,117 80,302 56,035 135,131 68,232	69,424 57,114 46,892 154,670 193,938	177,450 90,818 67,061 117,371 55,844	561,946 393,609 397,980 1,068,269 1,135,643
0.000 under \$200,000 0.000 under \$500,000 0.000 under \$1,000,000 00,000 or more				10,909 1,986 225 81	64,731 29,553 8,187 3,464	17,248 3,687 400 133	112,498 57,284 16,181 12,741	11,541 2,706 413 146	567,278 325,426 116,617 124,704
ie returne, lotai	7			967,835	760,859	744,108	807,442	1,793,905	5,899,446
adjusted gross income under \$1,000				147	2,432	125	1,741	¹⁷⁹	3,518
00 under \$2,000 100 under \$3,000 100 under \$3,000				6,170, 7,117 11,918	2,216 4,849 3,456	10,375	2,767	20,379 81,243 163,110	7,806 27,689 61,284
00 unde: \$6,000 00 unde: \$7,000 00 unde: \$3,000 00 unde: \$3,000 00 unde: \$3,000				26,802 31,288 43,067 39,909 30,377	8,576 14,603 17,290 17,094 14,878	9.211 26,363 25,540 28,750 28,526	1,750 7,093 7,806 8,216 10,579	176,266 163,750 150,870 145,080 92,459	96,496 101,967 132,410 164,026 129,765
000 under \$1,000 000 under \$12,000 000 under \$14,000 000 under \$14,000 000 under \$15,000		not	applicable	38,758 36,395 42,503 41,034 32,729	15,179 13,183 22,645 16,912 16,297	20,969 27,429 26,753 27,437 24,135	11,199 11,508 10,419 12,495 13,038	82,027 73,478 50,307 45,666 45,467	121,980 123,127 101,272 95,066 105,069
000 under \$20.000 000 under \$25.000 000 under \$20.000 000 under \$50.000 000 under \$100.000				184,648 108,532 73,037 142,689 57,635	78,672 63,316 57,525 148,657 141,023	129,186 79,517 55,910 134,726 67,764	66,818 54,905 46,643 153,453 190,039	169,402 66,207 65,373 113,361 54,743	539,405 386,702 390,898 1,056,244 1,126,973
0,000 under \$200,000 0,000 under \$500,000 0000 under \$1,000,000 000,000 un more				10,829 1,951 219 81	62,968 27,889 7,835 3,464	17,203 3,660 397 132	111.623 56,600 16,054 12,696	1 647	563,804 324,049 239,875
nontaxable returns		42,284	8,690	132,795	124,593	57,830	46,045	486,648	380,376
lums, summary ler \$5,000 1000 under \$15,000 .000 under \$15,000	Ĵ	29,258 13,026 noi	6,115 2,575 applicable	104,110 214,160 198,310 584,030	73,539 98,472 93,203 620,340	37,127 140,567 130,959 493,285	22,239 46,390 64,107 720,750	584,828 858,271 314,104 523,350	292,028 720,399 575,919 4,691,473

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Table 3.10-Returns with Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income-Continued

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

All figures are estimates b	ased on sampl	es-money amo							
				with tax overpay d tax payments					
Size of adjusted gross income	for sxte	ith request nsion of time	Total other	Earned inco refundable	me credit,	Refu		Credit on	1976 tax
	Number of returns	Amount	psyments ³	Number of returns	Amount	Number of returns	Amount	Number of returns	Amoun
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
All returns, total	33, 20 0	166,640	7,897	49,315	3,878	1,555,997	813,346	1,468,984	1,144
No adjusted gross income	600	926	396	1,144	51	30,085	36,307	25,936	26
\$1 under \$1,000 \$1,000 under \$2,000	2,563	1,184	436	4,472 7,221 8,873	82 731	18,346 43,624	5,934 13,253 17,102	11,404 29,846	Ê 15
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	1			L 14,689	912 1,018	65,403 117,752 136,945	22,714	52,424 75,097 120,388	17
55,000 under \$6,000	3,244	687	190	12,916	1,084	158,096	32,313	127,229	34 24
\$6,000 under \$7,000 \$7,000 under \$8,000	4,473	2.842	245	_	_	111, 320 100,687	20,001 21,718	118,949 106,722	24 33
\$8,000 under \$9,000 \$9,000 under \$10,000						93,889 60,858	21,966 20,640	95,817 70, \$ 89	35 36 25
\$10,000 under \$11,000 \$11,000 under \$12,000	2,171	1,520	548			\$3,968 44,230	16,965 15,178	57,075 53,595	24 15
\$12,000 under \$13,000 \$12,000 under \$13,000	Ī					29.029	11,751	40,016 33,912	16
\$14,000 under \$15,000	4,892	5,695	1.051		0.0	33,004	10,376	29,736	1) 15
\$15,000 under \$20,000 \$20,000 under \$25,000	1,266	2,607	391	not	applicable	149,904 72,849	61,326 29,388	136,339 70,484	102 72 77 197
\$25,000 under \$30,000 \$30,000 under \$50,000	1,704 6,165	3,521 22,413	201 763			55.402 100,147	27,814 74,690	56,067 94,972	77 197
\$50,000 under \$100,000	4,307	41,920	1,137			46,149	63,242	49,077	185
\$100,000 under \$200,000 \$200,000 under \$500,000	1,359 403	28,117 22,287	768 1,146 42			9,153 1,958	27,576 17,919 5,100	10,394 2,409 375	85 44 17
\$500,000 under \$1,000,000 \$1,000,000 or more	78 35	12,004 20,917	581			282	3,531	132	14
Taxable returns, total	28,176	162,963	6,197	2		1,167,330	435,944	1,193,381	1,008
No adjusted gross income \$1 under \$1,000						99	1,697	129	
\$1,000 under \$2,000 \$2,000 under \$3,000	542	582	40			12,990	1,802	14,039 34,005	2
\$3,030 under \$4,000 \$4,000 under \$5,000				L		90,\$73	9,974 11,481	93,466	16
\$5,000 under \$6,000 \$6,000 under \$7,000]					116.833 92.152	20,423 16.063	87,776 102,030	18 17
\$7,000 under \$8,000 \$8,000 under \$9,000	5,587	1,920	71			90,573 86,101	11,481 15,004	93,466 96,168	16
\$9,000 under \$10,000	٦					65.157 2,726	18,3 99 15,797	89.372 62.519	29 30 20
510,000 under \$11,000	2,709	1.673	296			49,362	10,551	54,080 50,638	22 17
511,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000				L no!	applicable	41.222 25,065 21.387	12,832 7,410 6,949	36,239 33,310	16 17
\$14,000 under \$15,000	4 077	4,908	934			31,046	8,987	29,068	14
\$1\$,000 under \$20,000 \$20,000 under \$25,000	1,282	2,599	351			142,355 69,539	51,634 26,059	129.648 68,472	95 70
525.000 under \$30,000 530,000 under \$50,000	1,704 6,154	3,521 22,391	165 731			53,943 96,215	25,267 65,925	54,877 93,888	74 195
\$50,000 under \$100,000	4.250	41,889	1,094			45,343	57,414	48,323	161
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	1,359	26,117 34,246	764 1,134 41			6,983 1,912 276	25,332 17,265 4,148	2,362	43 16
\$1,000,000 priger \$1,000,000 \$1,000,000 or more	J 35	20,917	581			L ² 93	3,531	130	14
Totai nontaxabie returna	5,104	3,679	1,701	49,315	3,878	368,667	177,401	275,603	139
All returns, summary Under \$5,000	3,993	2,323	985	46,941	3 333	412,155	121,884	315,095	99
\$5,000 under \$10,000 \$10,000 under \$15,000	7,533 2,548	4,167	773 366	(*) not ap	(*) blicable	524,850 183,053	116,638 64,237	519,306 214,334	1\$5 95 795
\$15,000 or more	19,206	158 448	5,774			L 435,939	310,587	420,249	(30

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Table 3.10-Returns with Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income-Continued

[All figures	are estimates	based on sampl	es-money amo	ounts are in th	iousands of	doliars]				
1			F			nt by type of taxpa				
		Deverant ::	dth page and	Neither inc	1	hheid nor estimated	tax payme	mt	1	
Size of adjusted gross income	Number of returns	tor exte	rith request insion of time	Totat other paymenta1	Earner	d Income credit, induble portion		Refund	Credit or	n 1978 tax
		Number of returns	Amount	paymenta	Number returns		Number		Number of returns	Amount
	(42)	(43)	(44)	(45)	(48)	(47)	(48)	(49)	(50)	(51)
atuma, total	613,950	32,285	\$1,107	23,017	443	,218 60,92	7 60	93,23	7 17,176	5,734
adjusted gross income under \$1,000	91,468 83,721	4,277	8,161	8,530		.684 1,12 999 2,81		0,902 16,67 33,352 4,46	5 927	342
000 under \$2,000	88,455 88,050		2,229	2,140) 76	408 6,810 139 11,68	3 e	37,782 8,43 37,094 14,61	9 6100	841
000 under \$3,000 000 under \$4,000 000 under \$5,000	110,538 67,801			2,115	5 96	171 16,75 ,999 11,68	2 10	9.235 18,94 6,990 12,93	1	143
000 under \$6,000 000 under \$7,000 000 under \$3,000 000 under \$3,000 000 under \$1,000 000 under \$1,000	45,963 11,890 9,025		4,139	630 294		.614 9,048 ,204 1,003	,i[1	15,631 9,48 1,580 66 8,756 83	0 4 7 2,755	854
1000 under \$11,000 000 under \$12,000 1000 under \$13,000 1000 under \$13,000	9,308	6,189	7,045	815				7,131 1,35	2 3,627	636
000 under \$15,000	3,784	2,920	6,410	463		not applicable		3,544 1,44	7 (*)	
000 under \$25,000	1,502	1,226 1,055	3,324 1,893	271		not applicable		1,497 30 1,075 6	3 329	1
000 under \$50,000	646 580	567 475	4,151 7,016	40 48				546 48 515 1,05	9 _ 380	1
0,000 under \$200,000 0,000 under \$500,000	96 35	85	2,594 2,501	ן				94 74 26 45		453
0,000 under \$1,000,000 000,000 or more	6	4	2,501 752 892	1,310	ïĽ			20 45 5 4 5 3	7 19	257
l de returns, total	17,516	16,580	37,049	1,551	ר וי		ר י	6,650 4,61	6 4,486	3,586
edjusted gross income under \$1,000	25	21	326]				24 7	ר וי	0
000 under \$2,000	רן –	-	-	58			ר 🛛			-
000 under \$5,000	7,064	6,500	2,931	56	`			7,200 62	2 1 261	408
000 under \$6,000		0,000	2,001							-00
000 under \$8,000 000 under \$9,000 000 under \$10,000	4			ř I						
1,000 under \$11,000	E 000		6.004	-	1 1	ot applicable				
1,000 under \$12,000	5,033	5,004	5,694	650				7,023 1,09	2,318	882
1000 under \$14,000 1,000 under \$15,000				L						
3,000 under \$20,000 3,000 under \$25,000	2,614 1,479	2,544 1,221	6,082 3,317	234			ΪĴ	1,661 30	6 445	422
3,000 under \$30,000	182 572	179 565	906 4,148					472 46		
10.000 under \$200.000	434	433	6,969 2,532	1,194				369 1,02 74 69		
10,000 under \$500,000 10,000 under \$1,000,000	29	29 4	2,500 7\$2		11		ר	20 44	۵. []	2\$7
000,000 or more	4	4	692	-	. -	aval co.co		,	2 L J	
nontaxable returns	596,434	15,705	14,056	21,469	443	,216 60,927	58	9,010 68,41	12,690	2,146
der \$5,000	530,033 72,039	14,205 8,625	10,772 6,216	19,137 1,104	52	,400 50,874 ,818 10,052	6	5,355 76,06 9,070 11,35	7 5,039	1,326 987 503
),000 under \$15,000 ;,000 or more	4,284 7,594	3,152 6,303	4,676 29,441	650 2,128	1 1	not applicable	15	4,028 1,17 7,407 4,63	5 1,303	503 2,918

Estimate is not shown separately because of the smell number of semple returns on which it was based. However, the data are included in the appropriate totals. Is sum of income tax effer credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences social security taxes on tip income tax from recomputing prior-year work incentive (WIN) credit, on premeture distributions from en individual retirement account, tax on excess contributions to en IRA eccount, and total other taxes, minus the earned income credit to the extent it does not exceed the taxes specified. mprised of excess social security taxes withheld, nonhighwey Federel gasoline tax, tax withheld by regulated investment companies, and the "throwback tax credit" (based on tax payments made by estates and trusts of which the eyer is a beneficiary). TE: Detail may not edd to total because of rounding.

Table 3.11-Returns with Tax Due at Time of Filing: Type of Taxpayment by Size of Adjusted Gross income [All figures are estimates based on samples-money amounts are in thousands of doltars]

			Total returns with tax	13	at time of filling						e e	eturne by type	Returns by type of taxpayment	F			
					Tax due at time of filing	Bull					Income tax	withheld and a	tax withheld and no estimated tax	payments			
Size of adjusted gross income	Number of returns	Total tax		Tax paid with	h return	Balance due after remittance ¹	1	Number of	income tax	for actenation of fulling time	the of the time	Total		Tax paid w	return	Belance due after remittance ¹	ue after nos ¹
		Ī		Number of returns	Amount	Number of returns	Ę		withheld	Number of returns	Amount	paymenta*		Number of returns	Amount	Number of returns	Amount
	3	(2)	(3)	(4)	(2)	(8)	E	(0)	(6)	(10)	(E)	(12)	(13)	(14)	(15)	(18)	(17)
All returns. fotal	15,842,400	54,931,568	14,208,747	14,437,930	12,901,949	2,410,449	1,226,797	9,230,516	23,379,649	30,271	76,360	75,838	4.842,712	6,267,597	4,402,126	1,523,682	540,581
No adjusted dross income	39.483	26,064	20,643		16,702	4.373	3,941	3,257	1,367	82	423	157		r	3,178	546	1,082
51 under 51,000 51,000 under \$2,000	90,417 191,298	6.758 20,998	6,146 19,206		5,081	22,166	2,187	2,382	39 270	Η	11		216			5.311	305
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	285,577 454,294 620,986	36,782 72,006 159,520	30.978 57.018 106.708	252,854 404,962 546,387	25,908 46,914 88,956	38,493 78,100 123,544	5.070 10,105 17,751	39,131 92,956 186,897	2,166 9,045 36,431		1 1	337		31,902 75,898 153,874	6.001 18,013	21,111	4,173
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$0,000	666.181 661.121 583.475	257,475 333,501 408,409	143.673 164.990 175.517	576,920 583,682 502,570	116,245 140,320 141,892	123,657 139,993 140,981	27,428 24,668 33,625	242,086 285,541 288,558	72,069 107,038 158,742	5,859	833		34,130 34,130 52,313	184,002 232,135 229,170	25,821 38,735 40,210	59.605 72.640 88.742	8.308 10.821 12.103
\$8,000 under \$9,000 \$9,000 under \$10,000	637,681 677,053	538,134 687,160	210.347 234,466		174,511	141,096	37,529	366,762	292,331	1 425	1 233	379				82,435	16,987
510,000 under 511,000 511,000 under 513,000 512,000 under 513,000 513,000 under 515,000 514,000 under 515,000	651,935 638,007 666,212 631,218 631,218	789,987 872,181 1,032,966 1,088,756 1,129,536	244,241 253,250 264,510 272,956 272,956 278,912	571,540 552,823 591,156 558,027 534,625	205.080 215.521 2215.640 227.219	116,971 130,125 112,576 112,925 106,924	39,161 39,729 47,871 35,635 31,693	394,929 415,422 471,326 452,329 432,927	384,409 453,000 598,604 637,698 670,403	3.316	1,796	573 392 948 1.207	92,924 107,835 129,686 129,686 125,399	334,082 347,042 413,578 384,722 384,722	74.259 88.337 106.658 105.150 111,607	82,167 92,913 82,446 89,238 89,238	18,664 19,499 23,027 20,249 20,260
115,000 under 220,000 220,000 under 220,000 220,000 under 220,000 250,000 under 250,000 250,000 under 510,000 250,000 under 510,000	2,591,833 1,944,713 1,183,692 1,389,547 503,665	6,350,710 6,788,980 5,545,402 10,418,466 9,323,743	1,274,961 1,227,579 994,783 2,543,282 2,5456,150	2,377,962 1,841,654 1,139,366 1,340,472 487,598	1,123,984 1,120,793 921,853 2,343,240 2,487,379	369,453 205,113 119,245 143,377 51,922	150,977 106,786 72,931 200,042 168,771	1,924,018 1,477,498 852,817 771,411 179,780	3,994,992 4,415,610 3,372,215 4,454,942 2,372,147	3,2/0 5,133 3,822 7,247 4,170	1,915 2,598 2,598 12,977 20,096	L 6.202 9.518 11.335 19.264 15.481	637,587 639,157 515,032 515,032 918,253 740,993	1,745,743 1,392,438 17,705 738,901 772,430	558,666 577,356 477,751 835,697 675,216	293,146 162,590 85,847 85,182 22,227	78.921 61.800 37.281 82.557 65.777
\$100,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$1,000,000 \$1,000,000 on more	106.677 20.776 2.284	5,034,648 2,479,529 719,093 810,764	1.503.335 836.701 285.350 423.044	103,811 20,316 2.231 762	1,421,360 802,222 274,472 416,380	8,160 1,662 188	01.975 34,479 10,878 6,663	29.201 3,535 265	895,367 211,139 28,595 16,366	1.080 289 31 7	12.789 11.903 3.289 3.060		360,460 144,492 40.027 38,596	28,162 3,410 253 65	328,487 134,358 37,045 38,594	2,777 320 36	31,973 10,133 2,982 2,
Taxable returns, total	14,901,408	54,845,661	13,960,263	13.621,443	12,789,585	2,252,161	1,190,695	9,107,277	23,384,786	37,209	75,000	73,306	4,910,910	6,160,975	4,375,333	1,492,844	535,573
No adjusted gross income \$1 under \$1,000 \$2,000 under \$2,000 \$2,000 under \$3,000 \$4,000 under \$5,000	1,083 1,083 32,086 124,251 361,481 361,481 556,935	11.077 3.128 12.005 50.418 145,841	8,250 2,728 [38,760 35,823	28,719 28,719 111,807 318,072 495,551	6,590 2,485 7,724 32,097 81,033	222 19.139 58.521 105.281	1,660 1.993 6,663 14,790	280 24.852 80.200 160.739	848 1.342 8,277 35,832	2,292	877		2.727 1.630 6.062 7.718	233 20,491 56,502 148,703	2,243 	72 22,211 39,873	484 1,275 3,817
\$5,000 under \$5,000 \$5,000 under \$7,000 \$1,000 under \$3,000 \$2,000 under \$3,000 \$3,000 under \$10,000	585,325 594,303 546,197 606,148 656,038	235,217 307,836 389,763 519,175 519,175 674,110	127.140 145.036 160.796 195.576 225.217	512,118 528,592 470,891 543,683 569,613	103.796 125.502 130.260 161.902 169.206	103.502 120,615 131,238 102,481 138,623	23.344 19.533 30.536 33.674 36.011	224.984 269.172 281.829 302.791 357.871	70,827 105,665 158,020 193,434 290,475	7.011	1,511	/	22,237 46,531 49,991 64,936 64,936	180,962 218,102 223,547 261,717 283,547	24,430 36,239 36,512 53,342 60,565	54,061 68,721 66,734 56,170 56,170	7,607 10,292 11,479 11,594 11,594
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	633,251 628,131 658,138 622,424 584,999	775,930 653,421 1.025,415 1.079,650 1.122,261	233,706 245,939 256,870 265,877 265,877 253,521	553,565 544,293 583,184 549,996 549,996 527,513	194.940 208.350 211.071 220.350 222.084	116,037 127,312 112,232 112,162 112,162	38,766 37,589 47,599 35,527 31,436	388.612 412.920 470,339 450,072 430,403	383,338 452,353 598,285 637,391 669,990		1.796	1 1 341 391 1023	106.586 106.586 129.314 123.557 130.061	328.075 344.847 412.593 386.426 382.198	71,516 87,368 106,291 103,352 109,800	81,857 92,249 82,410 88,847 85,633	18,510 19,218 23,205 20,260
\$15.000 under \$20.000 \$20,000 under \$25.000 \$20,000 under \$20.000 \$20,000 under \$50,000 \$50,000 under \$100,000	2.572.178 1.938,080 1.160,459 1.366,536 502,937	6.329.514 6.760.655 5.540.832 10.413.974 9.321.706	1,258,826 1,220,428 991,446 2,540,098 2,540,098 2,854,814	2.359.064 1.835.177 1.136.247 1.337.479 486.961	1,108,922 1,113,698 918,840 2,340,402 2,485,969	367.414 204.953 118.902 143.239 51.785	149,905 106,730 72,605 199,696 189,645	1,919,853 1,477,411 851,732 770,353 179,700	3,994,149 4,415,554 3,371,310 4,454,262 2,371,848	5,133 5,133 3,622 7,247	2,948 2,948 12,977 20,096	L 5,902 9,507 11,302 19,106	634,996 639,108 513,855 917,093 740,510	1,741,578 1,392,353 1,392,353 1,392,353 1,37,942 1,72,350	556,148 577,308 476,631 834,855 674,733	292,434 162,588 85,619 85,083 22,227	79.848 61.800 37.024 82.238 65.777
\$100,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$1,000,000 \$1,000,000 or more \$1,	106,604 20,766 3.057	5,034,549 2,479,521 1,529,843	1,503,253 636,694 708,390	103,738 20,306 2.990	1.421,279 802.215 690.850	9,160 1,662 248	81,975 34,479 17,539		895,367 239,733	1,080 289	12,789 11,903 3,289 3,060	6.020 1.562 197 55	360,460 184,517 38,596	28.162 3.662 65	328,487 171,402 38,594	2,777 355 4	31.973 13,114 2
Total nontaxable returns	940,992	265,706	226,484	615,467	192,385	158,288	36,096	131,230	14,605	ε	ε	2,529	31,603	106,622	26,793	30,836	5,010
All returns, summary Under \$5,000 \$5,000 under \$1,000 \$10,000 under \$15,000 \$15,000 or more	1,682,055 3,225,511 3,180,770 7,744,064	322,128 2,224,678 4,913,427 47,471,335	240.700 928.994 1.293.869 11.745.184	1,492,988 2.822,599 2,808,271 7,314,072	200,581 769,906 1,099,781 10,911,683	277.778 652.968 578.521 900.181	40,119 159,088 184,088 833,501	337,936 1,495,056 2,166,933 5,238,590	49.338 824,824 2.744,115 18,761,372	22 8,348 5,623 24,280	423 1,144 3,069 70,724	494 2,181 3,547 69,615	37,154 283,249 587,711 4,034,596	273,618 1,227,156 1,267,715 1,867,716 4,899,107	30.077 222,869 486.011 3.683,169	77,062 361,294 432,397 652,129	7,077 60,380 101,700 371,427

Footnotes et end of table

Individual Returns/1975 • Tax Computation and Tax Rates

						are been block	Returns by	Returns by type of taxpayment-Continued	payment—Con	beund						
				Pavment wi	th request		namyad xar be		Tax due at time of filling	line		Faum	myed tat bere	Pavment w	Estimated tax payments and no income tax withheld Payment with request	Died
Size of adjusted gross income	Number of	Income tax	Estimated tax	for extension of filing time	time of	Total	Total	Tax paid with return	tith return	Balance due sfter remittance ¹	ue sfler Ince ¹	Number of	Estimated	for exte	for extension of filing time	Total
				Number of returns	Amount	payments"		Number of returns	Amount	Number of returns	Amount		paymenta	Number of returns	Amount	payments*
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(28)	(30)	(31)	(32)	(68)
All returns, total	1,586,337	4,829,251	S,054,347	14,583	80,728	20,239	3,037,931	1,536,510	2,931,869	136,663	106,260	2,135,855	7,020,691	17,851	74,317	5,118
No adjusted pross moome \$1 under \$1,000	455	និរ	225 -	_			925	392	658	<u>، </u>		1.218	1,173	r_		۲ <u>۲</u>
51,000 under \$2,000 \$2,000 under \$3,000 \$1,000 under \$3,000		503	566	1		Z	796	7,267	784	2,287	1,025	15.067 24.952 59.673	2,721 4,117 13,816			· ·
\$5,000 under \$5,000 \$6,000 under \$7,000	15,164 15,819	1,941	3.746 6.739				1,813	14,905	1.744			123,453	33.294 50.293	1,719	467	228
\$7,000 under \$3,000 \$9,000 under \$3,000 \$9,000 under \$10,000	13,852 48,367 38,774	3.212 9.928 16.735	4.625 21.785 16.536	2,411	1,449		C 2,905	12,991 44,677 36,961	2.618 10.974 8.193	3.776 6.524 5.050	287 677 1,034	113,658 150,950 160,646	61,913 98,169 124,215			
\$10,000 under \$11,000 \$11,000 under \$12,000	51,681 44,636	22.644 19.503	28.120 34.308			126	14,385 12,759	50.978 42,050	14,163	056.7	906	[113,795 106,755	104,008			187 ر
\$12,000 under \$13,000 \$13,000 under \$15,000 \$14,000 under \$15,000	51,164 47,063 53,228	33,608 33,662 46,202	34,017 37,404 44,628			-) E	15,748 16,215 21,584	49,396 45,115 50,734	14.382 15.850 20.561	6,142 3.279 5,276	366	82,175 75,259 70,105	98,654 102.073 103.811	3,567	2,424	~~~
\$15,000 under \$20,000 \$20,000 under \$55,000	267,880 216,447	329,169 386,972	258,904 288,581	2.706	5.588	338	122,904	255.743 210.826	112,005	25.843 15.771	10.899	249,444 168,735	470,848	1.060	999	295
\$25,000 under \$30,000 \$20,000 under \$30,000 \$50,000 under \$100,000	176.825 315,524 166,081	451,958 1,151,007 1,217,570	290,747 904,501 1,266,589	3,585	7,592	E 1,278 3,915 10,399	145,705 492,029 725,147	173,508 310,790 162,559	141,266 475,904 698,995	14,821 23,737 14,084	4,419 16,125 26,152	111,034 219,604 130,668	414,668 1,288,953 1,719,992	—	16.226 15.977	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
\$100,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$1,000,000	44,044 10,162 1,175	712,422 312,389 52,085	901,320 558,489 183,967	1,325 403 54	17,686 14,761 6,678	7,402 3,513 554	530,684 372,863 144,334	43.217 10.004 1,150	\$13,550 363,357 140,111	3.425 767 96	17.134 9.506 4.222	29,292 6,467 791	955,645 513,958 154,199		16,959 12,177 3,034	307 307
\$1,000,000 or more Tatable returns, total	419	25,686 4,828,419	168,121 S,051,545	31 14,553	11,587 90,703	29,227	253,959 3,035,920	1130,630	250.083 2,930,451	36 137 ,05 2	3,876 105, 468	292	155,702 8,998,851	-	6,054	26 215
No adjusted gross income	109	140	136	I	I		976	46	609	<u> </u>		170	\$28			 ب
\$1.000 under \$1.000 \$2.000 under \$2.000 \$2.000 under \$3.000 \$4.000 under \$3.000) \$,668	11132	1118 28111	111}1	11111	133		5.888 1	11 88	1,391	438	10.530 16.061 52.736	1,588 2.672 12,065			56
\$5.000 under \$5.000 \$5.000 under \$5.000 \$5.000 under \$1.000 \$3.000 under \$3.000	12,411 14,172 12,921 48,367	1,582 1,339 3,165 9,928	3.314 6.370 4.298 21.785	۱ ۲	I	<u> </u>	1,278 2,325 2,701 11,651	12,152 13,647 12,188 44,677	1.209 2.222 2.503 10,974	 	875	100,346 116,051 109,609 147,333	30,643 47,908 60,161 96,505	2,061	586	
\$9,000 under \$10,000	38.774 50.718	18,735 22,617	16,536	2 401	1 424	-, (-	L 9.226	36,961 50,015	8,193 14,099	S,050 7 050	1,034	T 112.764	123,055			л с
\$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	44,636 51,164 53,199	19,503 33,608 33,758 46,196	34,308 34,017 37,145 44,599			102	15.748 15.748 16.065 21.581	42.050 49.396 44.856 50.705	12,075 14,382 15,700 20,559	3,278 5,276	1,366 365 1,022	L 106,154 81,128 74,640 69,322	109.527 97,903 101,332 103,315	3,224	2,305	⊣(⊣ ; 8
\$15,000 under \$20,000 \$20,000 under \$35,000 \$25,000 under \$30,000	267,564 216,440 176,825	329,117 386,969 451,956	258,739 288,579 290,747	2,706	5.588 7 5.00	L 443 1,196 1,278	122,712 139,292 145,705	255,655 210,818 173,508	111,929 132,048 141,266	25,611 15,771 14,821	10,783 7,245 4,419	247,324 167,486 110,771	468,399 436,295 414,566		999 16.226	242
\$30,000 under \$30,000 \$50,000 under \$100,000	315,484	1.150,988	904,484	3,585	15,377	L 3,913 10,399	492.010 725.142	310.750 162,555	475,884 696,990	23,737	16,125 26,152	219,481	1,718,601	٦	15,977	L 699 1,328
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	44.044 10,162 1,175 419	712,422 312,389 52,085 25,886	901,320 558,489 183,067 168,121	1,325 403 54	17.686 14.761 6.678 11.597	7,402 3,513 554 294	530,684 372,863 144,334 253,959	43.217 10.004 1.150	\$13,550 363,357 140,111 250,083	3,425 767 96 36	17.134 9.506 4.222 3,876	29,270 7,255 282	955,634 668,155 155,702	[1,010 245 24 13	16,959 12,177 3,034 6,054	99 29 29 29 29 29 29 20 20 20 20 20 20 20 20 20 20 20 20 20
Total nontaxable returns	9,004	632	2,804	£	C	e	2,011	7,880	1,218	c	ε	68,418	22,036	0	£	101
All returns, summary Under Stop 55.00 under \$10,000 \$15.000 under \$15,000 \$15.000 under \$15,000	8,032 131,978 247,772 1,198,557	667 33,309 155,818 4,639,457	1.221 53,430 178,477 4,821,219	000 13121	() () () () () () () ()] 143 208 208	29.600 29.600 80,891	7.659 124.370 238.273 1.168.208	1.443 25,854 77,031 2,827,341	(1) 17.264 22.646 98.580	(*) 2.745 3.659 99.577	113,096 658,163 448,089 916,507	22.977 367.685 518.325 518.325 6.111,705] 2,45 2 15,399	736 73.579	640 274 4.295
Footnotes at end of table																

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Table 3.11-Returns with Tax Due at Time of Filing: Type of Taxpayment by Size of Adjusted Gross Income--Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

							Hetum	a by type of	Returns by type of taxpayment-Continued						
		Eath	<u>.</u>	inta end no in se at time of f	come tax withh	¥		Pavment wit	h request for		ž	Imated tax pay	time of	Illua	
	Size of adjusted gross income						Number of	axtension c	if filing time	Total other		Tav nak		Release	a ta
		Total		tth return	remittar					musuked	Total	a pued yest		remitta	nca ²
			returns	Amount	returns	Amount		returner or	Amount			returns	Amount	returns	Amount
		(34)	(35)	(36)	(37)	(36)	(38)	(0*)	(11)	(42)	(43)	(44)	(45)	(46)	(47)
		3,179,928	2,058,282	3,041,843	200, 194	137,794	2,861,593	41,850	60,195	37,862	3,048,479	2,573,541	2,606.312	547.710	442,195
	No adjusted gross income		1,194	1,512	2	168	34,553	r	701	1,119	13,798	31,121	11,354	3,693	2.444
	51 uncer 51.000 51.000 under 22.000 53.000 under 23.000		10,870	691		205	169,824		451	1 208 1 208	17,822	155,808	15,926	17,346	1,896
	\$3,000 under \$1,000 \$4,000 under \$5,000	3.065	23,555	2,890	5,599	514	342,954	1(836 944	46,357	302,078 334,0 50	37,707 56,036	55.320 74,243	8,650
	\$\$,000 under \$\$,000 \$6,000 under \$7,000	14,385	121,032	13.590	7.173	795	299.475 236.308		001,1 037.0	1,541	93,345 90,417	264.873	75,090	56.302 52,540	18,255 11,116
	\$7.000 under \$8,000 \$0,000 under \$10,000 \$8000 under \$10,000	22,460 37,300 46,684	110,506 144,748 154,899	21,193 34,886 44,235	9,379 14,401 21,268	1,267 2,415 2,449	167.407 126.255 110.871		825	1,294	97,839 94,015 98,787	150,001 112,036 94,257	77,872 73,331 81,728	39.084 28,605 32,343	19,968 20,684 17,059
	\$10,000 under \$11,000	42,661	106,683	36.736	13,750	4,124	91,530	ſ	2,815	1,876	94.070	79.897	026,77	17,545	16,150
	511,000 under 513,000 512,000 under 513,000 513,000 under 514,000	41,206 35,891 40,156	74,022	32,606	7,031	4.166 3.285 509	56,567 56,567		1.208	1968	91,186 91,186	50,080	52,993 52,993 76,674	15,820	20.192 20.192
	\$14,000 under \$15,000	47,901	06,204	1000,01	3/06 10	CIE.2 786.7	966,96	7	830	L 1,338	000.10	CO8.25	975, 900	150.d	0.030 077 6.2
	\$15,000 under \$26,000 \$2000 under \$20,000 \$25,000 under \$30,000	202,088 154,120	182.773	191,461	12,162	10,626	82.033	***	7,700	3,442	247,041	75,617	219,926	6.085 8.085	27,114
$ \begin{bmatrix} 0 & 0 & 0 & 0 & 0 & 0 & 0 & 0 & 0 & 0$	\$30,000 under \$50,000 \$50,000 under \$100,000	577.482 775.394	215,733 127,642	556.971 740,903	17,071	20,511 34,490	82,908 27,136	4	13,667	4,181 2,264	555,518 414,615	24,967	372,265	17,387	80,949 42,352
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	\$100,000 under \$200,000 \$200,000 under \$500,000	444,294 261.345	28.577 8.344	425.460	2.357	18,834 8.608	4,150			555 156	167,896 58.001	3,855	153,863	501 114	14,033
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	\$500,000 under \$1,000,000 \$1,000,000 or more	90,379	277	87,747 124,497	46 19	2.632	53 ==			6	3,412	0 9 0	9,568	_ 2	1.248
Mat 1	Taxable returns, total	3,196,419	1,996,966	3,031,913	189,936	136,509	2,149,361	35,100	58,948	25,790	2,865,019	1,932,972	2,451,970	432,329	413,148
1 61 10.22 61 10.23 73.36 <th>No adjusted gross income</th> <th>1,233</th> <th>15 1</th> <th>1.060</th> <th>, —</th> <th></th> <th>524 -</th> <th>96</th> <th>512</th> <th>¥ </th> <th>3,414</th> <th>462</th> <th>2,656</th> <th>82</th> <th>756</th>	No adjusted gross income	1,233	15 1	1.060	, —		524 -	96	512	¥	3,414	462	2,656	82	756
2.010 1.020 <td< td=""><th>\$1,000 under \$2,000 \$2,000 under \$3,000</th><td></td><td>10,232</td><td>611</td><td>762</td><td>206</td><td>23,662 87,193</td><td>11</td><td> </td><td>11</td><td>2,160</td><td>23.345</td><td>2.080</td><td>] 14,152</td><td>1.756</td></td<>	\$1,000 under \$2,000 \$2,000 under \$3,000		10,232	611	762	206	23,662 87,193	11		11	2,160	23.345	2.080] 14,152	1.756
1 1 1 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1	\$3,000 under \$4,000 \$4,000 under \$5,000	2,316	15,833	2,268		044	262,874 319,938	_		200	70.252	233,391 293,206	24,575 59,554	41,544 52,234	5,572 10,696
3 3 4 1	\$\$,000 under \$\$,000 \$6,000 under \$7,000	13,423	94,567	12,754	11,256	1.816	247,584			784	80,203 75,329	224,437 182,643	65.404 68.007	41,656	14.799
2,211 105,17 3,301 1,17 4,110 4,110 5,104 1,131 5,104 1,131 5,104 1,132 <td< td=""><th>57,000 under 58,000 58,000 under 58,000 58,000 under 51,000</th><td>205 980 365 046</td><td>141 506</td><td>808 80 808 80 808 80</td><td>13.476</td><td>2,199</td><td>107.657</td><td>ال</td><td></td><td>570</td><td>82,482 92,546</td><td>85,593 86,584</td><td>53.277 56.840</td><td>26,311</td><td>19.205</td></td<>	57,000 under 58,000 58,000 under 58,000 58,000 under 51,000	205 980 365 046	141 506	808 80 808 80 808 80	13.476	2,199	107.657	ال		570	82,482 92,546	85,593 86,584	53.277 56.840	26,311	19.205
3 3	\$10,000 under \$11,000	42,511	105,672	36,393	13.716	4,118	81,137	I_		1,194	86.848 85.648	69,603 57,566	20,932	15,955	15,91 5 13,637
0 1,7,06 1,7,31 1,3,31 1,3,42 1,3,41 1,1,4,41 1,4,53 1,3,41	512,000 under 512,000 513,000 under 514,000	35,510	77,055	39,377	7,168	3.285	56,908	- 877 - 2315	2.947	418	78,098	44.120	58,173	18,512	14,460
0 57/376 15/35 16	515 000 under 250 000	184.734	240.327	177.351	et 1,9 61.036	2.312	670,55 137,438	ר	4.965	L 372	316.384	121,504	263,494	28,333	52,890
0 7/5/2/36 7/	\$20,000 under \$25,000 \$25,000 under \$20,000	200,570	161,524	189,944 146,087	12,182	10.526	76,743		7,681	2,830	241.458	70,481 38,119 72,272	214,399 154,636 472,706	14,432 8,080	27,059 23,297 80,823
0 263 453 2337 18834 4.080 266 4.452 569 167.823 3734 153.780 801 00 127.01 7120 91.31 2.546 1.537 9 1.5701 907 94.307 1.537 9 91.317 1.537 9 91.316 9.437 1.557 9 1.537 9 91.317 1.537 9 91.324 1.537 9 1.537 9 1.537 9 1.537 1.537 1.537 1.537 1.537 1.537 1.537 1.537 1.536 1.153.31 1.537 1.536 1.153.31 1.537 1.536 1.153.31 1.537.31 1.536 1.153.31 1.155.31 1.155.31 1.155.31	550,000 under \$100,000	775,278	127,555	740,814	11,120	34,465	26,623		11.362	2,209	413,662	24,501	371,432	4,354	42,251
M0 12/07 277 12/487 13/10 217 12/487 13/10 217 12/487 13/10 13/14	\$100,000 under \$200,000 \$200,000 under \$500,000		28.565	425,453 340,483	2,357	18.834 8.608	4,089	286 266	4.452 2,475	85 85 85	- 167,823	3,794	153,789	801	14,033
11.210 91.316 9.823 12.286 1.277 7.32,322 6.550 1.246 1.24.40 1.54.441 1.15.341 11.211 106.326 10.342 8.452 8.863 1.22.2691 7.770 1.60 4.367 1.05.366 1.54.441 1.15.341 1.54.441 1.15.341 1.54.441 1.15.341 1.54.441 1.15.341 1.54.441 1.15.341 1.54.441 1.15.341 1.54.441 1.15.341 1.54.441 1.15.341 1.54.441 1.15.341 1.54.441 1.15.341 2.50.322 2.51.75 8.62.74 8.91.23 2.91.24 1.06.25 1.15.346 2.91.25	\$200,000 or more \$1,000,000 51,000,000 or more	127.077	277	124,487	- 6 6	2,580	8 	[]	1,557	6	- 1 /2/0	ò	ŝ	071	
00 11231 106.326 10.342 8.452 8.86 1.222.991 7.770 1.866 4.387 190.594 1.105.385 159.718 191.091 00 7.827 8.537 8.803 9.40316 7.827 4.74.403 8.87.786 139.091 259.14 209.014 200.01	Total nontaxable returns	11,210	91,316	9,933	19,258	1.277	732,332	6,550	1,249	12,067	163,460	640,569	154,441	115,301	20,016
2000 2011 2011 2011 2011 2011 2011 2011	All returns, summary Under \$5,000 66 non under 60 non	11,231	106.326	10,343	8,452 66,337	888	1,232,991			4.387	190,594	1,105,385 836,746	158,718	191,091	31,876 87,082
Pole returns on which it was based. However, the deta are included in the appre- recomputing provi-year, investment credit, additional lax for lax preferences, recomputing provi-year, investment credit, additional lax for lax preferences, cloons to an IRA account, and total other taxes, minus the earned income credit in internal Revenue Service. They are billed for ther full belance due deraig gasoline tax, tax withheld by regulated mystiment compares, and the deraig gasoline tax.	\$10,000 under \$15,000 \$15,000 under \$15,000 \$15,000 unmore	208,078	425,183 882,466	193.858	51.336	14.418	317,978			7,874	417,391	277,119 354 291	343,081	73,142	248,896
The acturn so much rules beact Proversi, the data are includen in the appre- recomputing prov.year. Investment credit, additional lax for lax preficiencias, abons to an IFA account, and total other taxea, minus the aarned income credit internal Revenue Sevice They are billed for ther full belance due deal geschine lax, lax withheld by regulered meetiment compares, and th				-											
	(*) Estimate is not shown separately because of the small numbs The sum of income tax after credits, self-employment tax, to		ns on which if wi ting proc-year i	as based How rvestment cre	aver, the data an dit, additional tr	e included in 1 ax for tax prefe	he appropnete arences, social	totals security, taxes	on tip income, t	ax from recomp	uting prior-year	work incentive	(WIN) credit, ta	x on premature	
Comprised of access social security taxes withheld, nonhighway Federal gasoline tax, tax withheld by regulated investment companes, and the throwback tax credit (based on taxpayments made by estates and trusts of which the taxpayer is a beneficiarly	distributions from an individual retriement account, tax on excess "Includes returns of taxpayers electing to have their tax compute-		in IRA account Revenue Service	and total other They are bille	d for their full be	earned incon elance due	ne credit to the	extent it does i	not exceed the t	axes specfied					
	"Comprised of excess social security taxae writhheld, nonhigh	wey Federal gas	oline tax, tax w	athheld by reg	uleted investme	ant companies	s, and the thro	whack tax cree	ut (based on tax	payments made	a by estates and	I trusts of which	the taxpayer is	a beneficiary)	

Individual Returns/1975 • Tax Computation and Tax Rates

Table 3.12-Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed [All figures are estimates based on samples-money amounts are in thousands of dollars]

			Classified	by the highest	marginal rate at	which tax was o	computed				ified by each ra h tax was comp	
Tax anto pinana		Adjusted	Income sub	ect to tax	Incon before	e tax credita	Incol	me tax aftar cre	dits			
Tax rate classes	Number of ratuma	gross Income less deficit	At all rates	At marginal rate	Generated at all rates	Generated at marginal rate	Totel	As a perc Adjusted gross income	income subject to tax	Number of raturns	income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(6)	(9)	(10)	(11)	(12)
All Returns												
Total	65,852,602	922,609,027	592,136,908	91,194,721	132,432,891	23,770,390	124,381,488	13.5	21.0	85,852,602	592,138,911	132,443,889
cent	4,354,731	17,864,844	1,637,273	1,637,573	230,305	229,219	40,045	0 2	24	65,852,601	53,116,575	7,436,321
	3,453,529	17,514,768	3,935,677	1,308,917	\$64,091	196,336	260,814	1 5	6.6	57,845,823	46,509,411	6,976,412
	3,986,453	23,792,850	7,622,666	1,638,985	1,127,278	262,238	704,908	3.0	92	56,044,341	47,242,855	7,556,857
	3,360,184	23,581,577	9,436,690	1,367,298	1,442,762	232,441	1,124,509	4.8	119	50,919,483	41,142,965	6,994,304
	1,021,843	6,842,959	3,059,612	1,015,926	489,808	182,867	343,599	5.0	11.2	3,136,405	5,249,050	944,829
cent	14,606,651	137,624,627	72,619,976	23,964,388	12,123,069	4,553,234	10.667,362	78	14 7	49,675,661	140,084,104	26,615,980
	3,150,609	23,882,577	15,566,695	2,964,259	2,796,348	622,494	2.673,533	11.2	17 2	9,883,379	16,429,799	3,450,256
	9,995,232	152,881,156	96,169,075	18,354,001	17,460,694	4,037,881	16,093,156	10.5	16.7	25,185,831	76,342,315	16,795,309
	356,867	4,716,944	3,174,504	319,568	601,645	73,501	575,611	12.2	18 1	853,913	1,313,660	302,142
	2,442,379	23,614,372	16,932,059	2,277,785	3,257,630	546,668	3,155,535	134	18 6	6,732,770	10,856,567	2,606,056
cent	8,148,425	146,856,371	101,910,567	12,981,019	20,151,256	3,245,257	19,124,910	13.0	18 8	19,124,123	50,653,387	12,683,347
	1,108,240	16,260,833	12,259,283	969,443	2,614,059	261,750	2,550,909	15.7	20.8	2,797,907	4,348,777	1,174,170
	3,567,950	86,567,052	62,408,126	6,272,742	13,200,193	1,756,368	12,606,323	14 6	20 2	8,370,360	24,793,036	6,942,050
	545,607	9,088,773	7,040,885	491,201	1,577,668	142,448	1,544,783	17 0	21 9	1,497,097	2,393,781	694,196
	356,060	6,887,866	5,360,160	312,576	1,253,395	96,899	1,216,534	17.7	22 6	1,082,228	1,764,872	547,110
2ent	1,857,228 193,748 18,031 1,090,737 77,579	53,187,232 4,133,726 494,041 35,297,206 2,037,477	39.522,067 3,273,349 377,655 26,708,860 1,646,766	3,217,545 173,381 17,035 1,783,476 68,162	8,984,436 800,938 92,506 6,554,231 438,295	1,029,614 56,950 5,962 642,051 25,902	8,640,596 785,823 90,723 6,304,078 423,798	16 2 19 0 18 4 17 9 20 8	21.9 24 0 23 6 25 7	4,741,168 636,452 67,377 3,308,612 364,166	14,430,156 1,056,789 115,727 9,826,304 641,336	4.617.651 359.988 40.504 3.537.469 243.708
Sent	526,998	20,237,359	15,408,700	948,716	4,036,443	369,999	3,874,210	19 1	25 1	1,853,699	6,197,493	2,417,022
	89,803	2,679,453	2,128,916	153,250	599,273	61,300	589,361	22.0	27 7	254,862	813,272	325,309
	6,628	248,662	179,667	7,539	49,352	3,091	47,246	19.0	26 3	31,726	57,735	23,671
	329,947	14,373,218	10,978,847	584,535	3,059,648	245,505	2,925,820	20 4	26 6	1,351,796	4,631,377	1,945,178
	273,656	12,506,917	9,606,298	535,194	2,855,433	240,837	2,748,638	22.0	28.6	1,166,752	4,350,016	1,957,507
cent	157,777	8,466,623	6,515,540	295,716	2,029,995	141,944	1,937,391	22.9	29 7	814,742	2,870,351	1,377,768
	230,034	13,459,911	10,451,977	819,593	3,489,642	409,797	3,354,340	24.9	32 1	737,798	4,702,670	2,351,335
	9,140	644,685	503,385	99,376	183,781	49,666	179,745	27.9	35 7	90,688	724,043	362,001
	42,503	4,739,944	3,785,825	1,599,795	1,563,204	799,887	1,504,474	31.7	39 7	185,810	6,908,068	3,453,988
	1,796	92,201	70,299	1,891	23,027	965	22,214	24 1	31 6	10,652	19,518	9,954
cent	3,268	178,724	139,987	7,322	48,109	3,608	47,595	26 6	34 0	9,394	30,690	15,959
	152,062	11,069,723	8,707,061	691,047	3,174,494	366,255	3,065,527	27 7	35 2	307,407	2.378,840	1,260,785
	100,980	8,160,817	6,516,844	419,608	2,541,052	230,784	2,463,663	30 2	37 8	242,977	1,745,340	959,937
	502	30,476	25,849	357	9,723	200	8,709	28.6	33 7	4,327	7,947	4,450
	50,252	5,035,462	4,064,912	231,703	1,686,645	134,368	1,644,442	32.7	40 5	126,231	1,044,700	605,926
Cent	559	48,450	38,008	1,767	16,032	1,042	14,666	30.3	38.6	2,497	13,152	7,760
	42,421	4,240,356	3,430,432	174,630	1,462,253	104,778	1,425,027	336	41 5	124,464	926,197	555,718
	365	35,176	27,003	1,271	11,755	775	11,573	329	42 9	2,113	11,164	6,810
	41,984	4,872,299	3,956,744	266,894	1,766,890	165,474	1,725,252	35.4	43.6	98,995	1,106,276	685,891
	470	50,670	39,936	1,805	18,010	1,137	16,580	32.7	41 5	1,863	12,475	7,859
Cent	23,888	3,320,000	2,687,833	161,937	1,259,584	103,639	1,225,012	36 9	45 6	64,565	781,368	500,088
	15,201	2,380,072	1,950,312	104,485	948,268	68,960	928,001	39.0	47 6	45,187	569,961	376,174
	218	35,106	28,779	1,990	14,207	1,266	13,344	38 0	46 4	774	12,584	8,431
	9,277	1,672,411	1,359,690	66,188	682,102	45,008	664,409	39.7	48.9	32,782	431,078	293,133
	6,580	1,310,903	1,072,382	47,962	552,297	33,094	538,926	41 1	50.3	25,344	340,145	234,700
	23,988	9,572,156	7,781,493	2,835,272	4,590,850	1,964,691	4,477,756	46.8	57.5	23,988	3,136,963	2,195,874

Table 3.12—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed— Continued [All figures are estimates besed on samples-money amounts are in thousands of dollars]

	· ·		Classified I	by the highest r	marginal rate at	which tax was	computed				fied by each ra tax was comp	
Tax rate classes		Adjusted	Income subj	ect to tax	Incom before		Incol	ne tax efter cre	dits			
LEX FILE CLASSES	Number of	gross income	At all	A1	Generated	Generated		As a per		Number of	taxed at	generat-
	verdante	less deficit	rates	marginal rate	at ell rates	marginal rata	Total	Adjusted gross income	subject to tax		rate	at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Joint Returns and Returns of Surviving Spouses												
Tobal	39,633,544	704,637,121	454,626,794	70,177,220	103, 177, 268	16,568,521	95,607,240	13.7	21.2	39,833,544	454,828,764	103,18
14 percent 15 percent 16 percent 17 percent 18 percent	1,824,856 1,799,992 1,997,248 2,019,411	10,141,326 12,083,677 15,347,165 17,742,519 —	918,315 2,696,563 4,992,683 7,102,924 —	918,315 896,571 998,187 1,044,691 —	129,210 386,423 738,890 1,086,289 —	128,565 134,486 159,710 177,597	17,173 141,048 456,851 824,864 —	02 12 30 46	1.9 52 92 116	39,633,544 37,808,696 36,006,694 34,011,446 -	38,727,001 36,905,265 35,009,633 33,036,726	5,42 5,53 5,60 5,61
19 percent	9,001,387	104,282,781	54,596,614	18,591,066	9,112,649	3,532,303	7,914,751	76	14 5	31,992,035	110,553,658	21,00
21 percent 22 percent	9,187,090	144,925,083	91,084,177	17,587,457	16,544,378	3,869.241	15,234,134	10 5	16.7	22,990,648	72,801,689	16,01
23 percent 24 percent	_	-	-	=	-	-	-	=	_	-	-	
25 percent	5,943,071	120,207,038	82,292,658	10,975,806	16,172,514	2,743,953	15,258,707	12.7	18 5	13,803,558	42.417.752	10,60
27 percent 29 percent 29 percent	3,382,749	83,565,309	60,206,966	6,082,982	12,729,411	1,703,235	12,150,613	14 5	20.2	7.660,486	23,993,930	6,71
31 percent	-	-	-	-	-	-	-	-	-	-	-	
32 percent 34 percent	1,755,369	51,479,651	38,224,433	3,117,053	8,685,256	997,457	8,349,576	16.2	21.8	4,477,737	14,006,522	4,46
35 percent 36 percent 38 percent	918,820	31, 484,48 0 —	23,687,971	1,636,291	5,789,216 -	589,065 -	5,55 4,992	176	23 5	2,722,367	8.850,479	3,18
39 percent 40 percent	505,858	19,835,677	15,093,561	929,557	3,953,933	362,527	3,793,248	19 1	25 1	1,803,547	6,120,310	2,38
4) percent 4) percent 42 percent 45 percent	315,250 197,405	13,941,844 9,815,837	10,653,594 7,476,759	565,594 370,179	2,967,486 2,207,700	237,549 166,581	2,835,267 2,121,431	20.3 21 6	26 6 28.4	1,297,686 982,429	4,495,308 3,509,290	1,86 1,57
48 percent regular rate 50 percent regular rate 50 percent capital gains rate 50 percent maximum tax rate 51 percent	152,367 192,988 7,100 38,537	8,292,056 11,864,076 538,073 4,366,182 —	6,384,137 9,204,017 414,388 3,494,964 —	289,457 712,545 80,599 1,462,592	1,988,636 3,069,612 150,911 1,441,457	138,939 356,272 40,298 731,286	1,896,687 2,941,742 147,175 1,389,962	22.9 24 8 27 4 31.8	29 7 32 0 35 5 39 8 —	794,291 630,183 75,820 169,929 —	2,814,031 4,187,854 612,885 6,371,732	1,36 2,05 30 3,16
52 percent 53 percent	150.039	10.984.257	8.647.644	684,228	3.152.612	362.641	3,044,322	27 7	35.2	301.118	2.346.680	1,24
55 percent 55 percent	81,501	7,135,172	5,711,288	372,006	2,247,728	204,604	2,176,893	30.5	38 1	180,141	1,441,821	75
56 percent	47,737	4,856,091	3,928,275	222,112	1,631,671	128,825	1,590,437	32 7	40 5	118,566	990,903	57
59 percent 60 percent	30,213	3,502,445	2,851,965	143,122	1,234,806	85,873	1,202,941	34 3	42 2	83,861	730,139	45
61 percent 62 percent 63 percent	29,9 96 -	4,030.757	3,295,320	218,637	1,488,430	135,555	1,451,813	36 0	44 1	66,706	870,899 —	50
64 percent 66 percent	17,212	2,750,046	2,240,342 1,576,368	133,161 82,719	1,056,730 770,599	85,223 54,595	1,026,927 752,811	37 3 39 4	45 8 47.8		609,602 437,433	
67 percent 68 percent	6.549	1,367,003	1,116,191	54,105	561,890	36,792	549,268	40 2	49.2		331,500	2
69 percent 70 percent	4,578 15,713	1,055,192 7,129,964	871,162 5,663,465	38,447 1,969,742	449,423 3,429,406	26,528 1,378,820	439.046 3,342,761	41 6 46.9	50 4 57 0	16,349	259,079 2,194,643	17

Footnotes at end of table

						which tax wea c					fied by each rain tax wes comp	
		Adjuated	Income subj		Income before	a tax		ne tax efter cred	lits			
Tax rate classes	Number of raturns	grosa Income Iass deficit	At all rates	At marginal rate	Generated at ell rates	Generated at marginal rate	Total	As e perce Adjusted gross income	Income subject to tax	Number of returns	Income taxed et rate	income tax generated et rate
	(1)	(2)	(3)	(4)	(5)	(8)	(7)	(8)	(9)	(10)	(11)	(12)
Separata Réturna of Husbanda and Wivas												
Total	1,507,472	12,871,467	8,090,444	1,312,573	1,797,137	360,397	1,695,546	13.4	21.0	1,507,472	8,090,443	1,797,19
cent	110,657 95,913 78,075 72,077	324,322 330,917 302,222 324,771	31,513 73,327 94,860 125,541	31,513 25,370 16,785 17,426	4,425 10,510 14,007 19,159 —	4,412 3,806 2,686 2,962	722 5,053 9,128 14,658 —	02 15 30 45	23 69 96 11 7	1,507,472 1,396,815 1,300,902 1,222,827	729,920 675,821 626,199 592,801	102,18 101,37 100,51 100,77
cent	352,373	1,983,441	1,055,417	350,671	175,853	66,628	154,315	78	14 6	1,150,750	1,947,425	370,01
cent . cent .	265,249	2,079,743	1,336,800	275,804	243,711	60,677	227,242	10 9	170	798,377	1,342,060	295,25
cent	-	-	-	-	-	-	-	12.8	18.7		- 820,169	205.04
Dent Dent Cent Cent Cent	215,824 143,569 	2,165,218 	1,480,505	185,561 136,085	290,279 272,119 	46,390 38,104 	276,384 262.640 	14.9	20 4	317,304 -	483,555	135,39
cent	79,540	1,160,796	874,354	78,954	199,444	25,265	192,976	16 6	22 1	173,735	267,344	85,55
cent cent cent cent	44,043	737,701	565,734 -	37,218 -	138,023	13,398	135,370		23 9 	94 195 	137,522	49,50
ceni ceni ceni ceni ceni	21,140 - 8,767 5,109	401,683 	315,119 147,241 96,247	19,159 	82,510 - 40,884 28,340	7,472 	80,961 40,029 28,028	20 2 	25 7 27 2 29 1	50,152 	47,183 47,459 34,557	30,10 19,90 15,53
cent cent regular rate cent capital gains rate Cent maximum tax rete Cent	4,351 4,456 (*) –	121,437 127,936 (*) 	92,498 104,965 (*) 	5,478 6,933 (*)	29,038 34,790 (*) —	2,629 3,467 (*) 	28,823 34,558 (*) —	(*) 23 7 27 0 (*)	31 2 32 9 (')	15,136 10,785 621 —	27,048 32,237 3,998 —	12,9/ 16,1 1,9
cent cent cent cent cent oent	(*) (*) 655	85,466 (*) 35,227	59,417 (*) 27,574	(*) (*) 2,152	21,882 (*) 11,654	(*) 3,614 1,248	21,205 (*) 11,417	(*) 32 4	(*) 41 4	6,289 4,220 3,398	32.160 22,292 18,579	17,0- 12,21 10,7
cent cent cent cent cent	595 617	34,026 43,708	28,596 34,066	1,785	12,685 15,896	1.071	11,739 15,597	34 5 35 7	41 1 45 8	2.741 	14,661 18,164	8.7 [;] 11,2 [;]
iceni iceni iceni iceni iceni iceni iceni	410 275 211 141 494	31,464 25,868 21,285 17,140 203,883	26,239 20,515 18,134 13,391 152,323	1,453 1,153 	12,826 10,483 9,656 7,311 99,275	930 761 807 416 65.571	11,542 10,354 6,530 6,897 97,161	36 7 40 0 30 7 40 2 47,7	44 0 50 5 36 0 51 5 63.8	846 635	12,616 9,613 7,469 5,442 102,149	8,0 6,3 5,0 3,7 71,5

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Table 3.12—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed— Continued

			Classified	by the highest	marginal rate at	which tax was	computed			Classif which	fied by each rational tax was composed	te at uted
Tax rate classes		Adjuated	income sub	ject to tax	Incom before		Incon	ne tax after cre	dita			
	Number of returna	grose income less deficit	At sil rates	At marginal rate	Generated at sll rates	Generated at marginal rate	Total	As a perc Adjusted gross income	income subject to tax	Number of returns	income taxed at rate	income generat at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns of Heads of Households												
Total	4,096,469	39,316,491	22,432,890	3,583,205	4,473,207	777,792	4,019,595	10.2	17.9	4,095,469	22,432,894	4,47
percent	444,422	1,949,163	217,563	217,563	30,625	30,459	3,294	0.2	15	4,096,469	3,869,610	54
5 percent 5 percent	513,642	2,792,861	785,363	271,721	115,388	43,475	30,340	11	3.9	3,852,047	3,410,126	54
Percent 3 percent	1.021.843	6,842.959	3.059.612	1,015,926	489,808	182,867	343,599	50	11 2	3,138,405	5,249,050	94
9 percent	719,756	6 406,248	3,575,836	696,812	607,419	132,394	548,862	86	15 3	2,116,562	3,490,424	66
1 percent 2 percent 3 percent 4 percent	542,893 356,867	5.876,332 4,716,944 —	3,748.098 3,174,504	490,740 319,568	672,606 601,645 —	107,963 73,501	631,781 575,611	10 8 12 2	16 9 18 1	1,396,806 853,913 —	2,198,566 1,313,660	48 30
5 percent 7 percent 3 percent	200,756 103,720 61,632	3,137,111 1,856,063 1,242,589	2,182,249 1,336,428 916,523	174 689 91,788 53,675	433,093 277,817 198,663	43,672 24,783 15,029	413,907 267,305 193,069	13 2 14 4 15 5	19 0 20 0 21 1	497.046 296,290 192,570	767,269 476,928 315,551	19 12 e
9 percent 1 percent	41,242	928,701	696,361	36,489	157,298	11,312	152,209	16 4	21 9	130,938	215,881	e
2 percent	22,319	546,786	423,280	21,538	99,733	6.892	86,043	17 9	23 2	89,696	156,292	5
percent percent percent	18,031 10,864 6,756	494,041 314,315 216,012	377,655 247,555 167,977	17,035 8,547 5,833	92,506 62,825 44,235	5,962 3,077 2,216	90,723 61,084 43,141	18 4 19 4 20 0	24 0 24 7 25 7	67,377 49,346 38,482	115,727 85,511 69,285	432
9 percent 0 percent	_		_	-	-	-	-	-	-	-	-	
percent percent percent	6,628 5,930 3,803	248,662 244,203 169,028	179,867 178,011 128,431	7,539 11,971 6,735	49,352 51,278 39,082	3,091 5,028 3,031	47,246 50,525 37,197	19.0 20.7 22.0	26.3 28 4 29 0	31,726 25,098 19,141	57,735 88,609 68,070	2 3 3
percent	1,059	53,128	38,905	781	12,321	375	11,880	22 4	30 5	15,315	29,272	1
) percent regular rate) percent capital gains rate) percent maximum tax rate) percent	(*) 984 1,796	(*) 97,597 92,201	(*) 71,563 70,299	(*) 33,853 1,891	(*) 29,130 23,027	(*) 16,926 965	(*) 26,269 22,214	(*) 26 9 24 1	(*) 367 316	1,759 3,684 10,652	15,245 139,232 19,518	6
percent	3,268	178,724	139,987	7,322	48,109	3,808	47,595	26 6	34 0	9,394	30,690	1
I percent percent 5 percent 8 percent	2,270 502 1,860		106,987 25,849 109,064	5,657 357 7,439	38,594 9,723 43,321	3,111 200 4,315	36,594 8,709 42,588	25 3 28 6 30 0	34 2 33 7 39 0	6,523 4,327 4,267	30,728 7,947 35,218	1
percent	559	48,450	38,008	1,767	16,032	1,042	14,666	30 3	38 6	2,497	13,152	
) percent percent percent i percent	365 148 470	35,176 15,759 50,670	27,003 11,672 39,936	1,271 298 1,805	11,755 5,105 18,010	775 185 1,137	11,573 4,785 16, 56 0	32 9 30 4 32 7	42 9 41 0 41 5	2,113 1,796 1,863	11,164 6,738 12,475	
I percent 5 percent 7 percent 9 percent 1 percent 1 percent	471 582 218 153 136 454	55,505 80,954 35,106 29,189 30,510 210,088	44.621 63.672 28.779 23.275 29.377 171.138	2,680 4,317 1,890 1,253 1,458 60,071	20.913 30.672 14.207 12.085 12.698 102.879	1,715 2,849 1,266 852 1,006 42,049	19,615 29,744 13,344 11,878 11,724 100,844	35 3 36 7 38.0 40 7 38 4 48 0	44 0 46 7 46 4 51 0 50 2 58 9	1,573 1,280 774 625 495 454	15,088 17,254 12,584 10,240 8,427 69,628	1

Footnotes at end of table

Table 3.12—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed— Continued

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

			Classified	by the highest	marginal rate at	which tax was	computed			Class which	filed by each ra tax was comp	te at uted
Tax rate classes		Adjusted	Income sub	ject to tax	Incon before		Inco	me tax after cre	dite			
	Number of	gross		At	Generated	Generated		As a perc	ent of-	Number of	income taxed et	income tax generated
	returns	less deficit	At all rates	marginal rate	st all rates	at marginal rata	Total	Adjusted gross income	income subject to tax	returns	rata	at rate
	(1)	(2)	(3)	(4)	(5)	(8)	(7)	(6)	(9)	(10)	(11)	(12)
Returns of Single Persons												
Total	20,615,117	165,983,947	106,988,613	16,121,724	22,985,082	4,063,681	22,059,103	13.3	20.8	20,615,117	106,988,613	22,988,1
rcent	1,974,794 1,557,624 1,397,488	5,450,033 5,100,174 5,350,603	469,883 1,165,788 1,749,780	469,883 386,976 352,292	66.045 167,156 256,992	65,784 58,046 56,367	16,856 114,712 206,590	0.3 2.2 3 9	40 9.8 11.8	20,615,116 18,640,322 17,082,698	9,790,044 8,928,325 8,194,897	1,370,60 1,339,24 1,311,18
rcent	1,268,696	5,514,287	2,208,226	305,182	337,314	51,681	285,186 —	5.2	12 9	15,685,210	7,513,439	1,277.20
rcent	4.533.135 3.150,609 —	24.952.157 23.882.577	13,392,109 15,566,695 —	4,325,839 2,964,259 —	2,227,148 2,796,348 —	821,909 622,494	2,049,454 2,673,533	8.2 11.2	153 17.2	14,416,514 9,883,379 —	24.092,597 16,429,799 —	4,577,5 3,450,2
rcent	2,442,379	23,614,372	16,932,059	2,277,785	3,257,630	546,668	3,155,535	13 4	18.6	6,732,770	10,858,567	2,606.0
rcent	1,788,774 1,004,520	21,347,003 14,424,769	15,955,155 10,922,855	1,644,963 877,655	3.255,372 2,338,242	411,241 236,967	3,175,911 2,283,604	14 9 15.8	16.9 20.9	4.290.391 2.501.617	6,648,197 3,871,849	1,662,04 1,645,39
rcent	545,807 314,838	9,088.773 5,959,165	7,040,885 4,683,819	491,201 276,087	1,577,668 1,096,097	1 42,448 85,587	1,544,783 1,064,325	17 0 17.9	21.9 22 7	1,497,097 951,290	2.393,781 1,548,991	694,19 480,18
rcent	193,748	4,133,726	3.273,349	173,381	800,938	58,950	785,823	19.0	24 0	636,452	1,058,789	359.96
rcent	117,010 70,823	2,760,710 1,821,465	2,207,601 1,478,790	101,421 62,330	564,169 394,060	36,512 23,685	552,632 380,657	20 0 20 9	25 0 25 7	442.704 325,684	752.793 572.052	271,00 217,38
rceni	89,803	2,679,453	2,128,916	153,250 -	599,273 -	61,300	569,361 -	22.0	277	254,662 —	813,272	325,30
rcent	67,341	2,393,184	1,904,661	153,995	580,311	69,298	561,982	23.5	29 5	164,937	738,100	332.14
roent	32,590 1,931 2,962	1,467,899 100,665 276,165	1,142,995 64,120 219,298	100,115 17,420 103,351		50,056 8,710 51,674	378.039 30.956 88.242	25.8 30.8 32.0	33 1 36.8 40 2	96,830 12,488 12,197	482,579 91,915 397,104	241,25 45,95 198,54
rcent	16.340	B44,775	 668,573	39,756	 242,917	 21,866	- 238,515	- 28.2	 35 7	- 52,093	- 250,499	137,77
rcent	=	=	Ξ	=	-	=	Ξ	=	=	_	=	
rcent	11,613	703,885	549,872	29,722	214,762	17,833	210,348	29.9	38.3	37,862	181,397	108,83
rcent	11,223	782,075	615,686	45,040 —	257,459	27,925	253,059 —	32.4	41 1	28,345	210,475	130,49
rcent	5,795 3,838 —	482,985 361,833 	376,632 289,758 —	24,642 16,295	169,115 136,514	15,771 10,755	166,927 135,092	34 6 37.3	44.3 46 6	18,075 13,108	144.062 105,661	92,21 69,73
rcent	2,364 1.725 7,327	254,933 208,061 2,028,220	202,089 164,452 1,594,567	9,643 7,454 711,788	98,473 82,865 959,290	6,557 5,143 498,252	96,732 81,259 936,990	37.9 39.1 46.2	47 9 49 4 56 8	9.870 7,865 7,327	81,870 67,197 770,542	55,67 46,36 539,37

tnotes et end of table.

Table 3.12-Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed-Continued

			Classified	by the highest r	narginal rate at	which tax was o	computed				fied by each rai tax was comp	
		Adjusted	Income subj	ject to tax	Income before d		Incon	ne tax after crec	lits			
Tas rate classes	Number of	gross		At	Generated	Generated		As a perce	ent of-	Number of returns	taxed at	genera
	ratume	leas deficit	At all rates	marginal rate	at all rates	at marginal rate	Total	Adjusted gross income	Income subject to tax	returns	rate	at ra
	(1)	(2)	(3)	(4)	(6)	(6)	(7)	(8)	(9)	(19)	(11)	(12
Ratums with Capital Gaina												
Total	4,455,721	105,767,482	73,165,163	9,646,322	21,348,615	3,763,579	20,080,944	19.0	27.4	4,455,721	80,866,093	24,6
14 percent 15 percent 16 percent 17 percent 8 percent	181,034 186,041 173,169 189,152 8,819	946,049 1,149,852 1,214,887 1,516,781 62,917	81,190 239,704 363,375 593,886 26,766	81,190 79,151 71,872 88,617 9,128	11,405 34,377 53,708 90,859 4,292	11,367 11,873 11,499 15,065 1,643	2,707 16,298 33,837 64,691 3,373	0.3 14 28 43 54	33 68 93 109 126	4,508,768 4,207,812 4,142,160 3,875,416 111,688	3,933,713 3,647,423 3,608,710 3,355,850 209,677	5555
19 percent 21 percent 22 percent 23 percent 24 percent	711,760 123,269 573,424 15,134 85,325	7,683,996 1,047,097 9,261,568 204,662 912,875	3,841,957 617,253 5,625,964 134,789 587,416	1,295,957 124,177 1,082,500 13,717 75,466	641,490 111,125 1,021,820 25,552 112,607	246,232 26,077 238,150 3,155 18,112	522,913 103,086 863,177 24,247 104,461	68 98 93 116 114	13 6 16 7 15 3 18 0 17 8	3,986,385 620,892 2,701,025 74,103 501,722	12,416,107 1,079,966 6,860,592 125,546 870,250	2,3 2 1,6 2
25 percent 27 percent 28 percent 29 percent 31 percent	590,634 74,246 366,016 36,208 40,248	11,376,743 1,143,008 9,164,101 658,088 818,510	7,635,305 835,263 6,445,166 469,155 609,694	1,010,841 73,895 657,302 34,659 40,040	1,509,554 178,421 1,364,010 105,272 142,603	252,711 19,952 164,045 10,051 12,412	1,364,043 171,710 1,257,140 101,996 137,056	12 0 15.0 13 7 15 5 16 7	17 9 20 6 19 5 21.7 22 5	2,523,121 349,359 1,579,748 242,385 214,407	7,386,044 580,779 4,920,514 408,973 361,719	1,6 1 1,3 1
32 percent 34 percent 35 percent 36 percent 38 percent	250,375 22,609 4,241 179,598 15,974	7,475,890 504,584 116,381 5,963,273 435,274	5,429,539 379,976 88,864 4,434,747 338,003	451,105 16,232 3,844 294,611 12,623	1,235,133 92,783 21,702 1,088,352 89,794	144,353 6,199 1,345 106,060 4,797	1,159,641 91,443 21,435 1,019,434 64,740	15.5 18 1 18 4 17.0 19 5	21 4 24 1 24 2 23 0 25 1	1,133,445 155,840 16,317 975,476 107,298	3,563,749 258,243 25,625 2,909,913 165,236	1,0
39 percent 40 percent 41 percent 42 percent 5 percent	124,470 22,199 (*) 82,588 75,459	4,875,362 683,900 (*) 3,636,432 3,501,437	3,669,346 526,496 (*) 2,740,562 2,666,387	219,298 38,118 (*) 141,198 152,921	960,318 148,212 (*) 762,964 792,966	85,526 15,247 (*) 59,303 68,814	908,643 145,768 (*) 731,270 756,098	(*) (*) 20.1 21.6	(*) 24 8 27 7 (*) 26 7 28 4	622,246 89,533 8,772 490,725 462,203	2,036,884 273,914 15,778 1,628,993 1,622,860	7 1 6 7
48 percent 50 percent regular rate 50 percent capital gains rate 50 percent maximum tax rate 51 percent	49,696 71,422 9,140 12,881 (*)	2,662,687 4,259,912 644,685 1,490,120 (*)	2,053,231 3,272,080 503,385 1,184,370 (*)	93,343 253,072 99,376 497,048 (*)	639,769 1,091,832 183,791 491,866 (*)	44,605 126,536 49,686 248,521 (*)	603,161 1,029,961 179,745 473,170 (*)	22.7 24 2 27.9 31 8 (*)	29.4 31.5 35.7 40.0 (*)	321,956 320,291 90,688 121,947 4,386	1,093,147 1,920,769 724,043 4,774,557 7,800	2,3
52 percent 53 percent 56 percent 56 percent 56 percent	1,344 53,998 34,788 (*) 19,063	76,752 4,006,147 2,939,439 (*) 1,959,753	59,005 3,133,782 2,303,364 (*) 1,567,629	3,389 256,871 152,742 (*) 97,117	20,508 1,148,341 903,780 (*) 654,342	1,782 136,142 84,008 (*) 56,326	20,212 1,103,274 873,901 (*) 636,969	26 3 27.5 29 7 (*) 32 5	34 3 35 2 37 9 (*) 40 6	4,197 169,973 134,640 1,904 73,204	13,257 1,237,405 930,284 3,510 580,660	5
59 percent 60 percent 61 percent 62 percent 63 percent	178 16,075 (*) 16,414 219	15,416 1,652,225 (*) 1,993,602 23,694	12,359 1,318,621 (*) 1,590,118 18,791	513 72,800 (*) 111,943 807	5,173 566,066 (*) 715,605 8,436	303 43.680 (*) 69,405 508	5,077 551,036 (*) 696,186 7,493	32 9 33 4 (*) 34 9 31 6	41 1 41 6 (*) 43 6 39 9	1,125 72,392 1,001 60,731 1,012	5,634 520,730 5,105 661,720 6,511	3
64 percent 65 percent 67 percent 68 percent 69 percent 70 percent	10,287 6,937 106 4,247 2,971 12,604	1,500,020 1,116,799 17,174 790,603 603,824 5,553,083	1,166,497 902,889 13,876 634,971 490,451 4,492,629	73,406 50,668 710 30,540 22,530 1,756,534	560,917 444,199 6,891 322,496 255,853 2,714,379	46,980 33,441 475 20,767 15,546 1,229,574	544,888 434,575 6,460 316,449 249,660 2,644,805	363 389 376 40.0 413 476	45 9 48 1 46 5 49 8 50 9 58 9	40,651 28,507 445 20,581 15,859 19,519	476,726 348,135 6,745 261,650 209,603 2,768,844	2

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

(*) Estimate is not shown separately because of the small number of sample raturns on which it was based. Howevar, the data are included in the appropriate totals NOTE. Detail may not add to total because of rounding.

		Number of tume	5		Tax						Tax generated at	at specified rate					
Size of adjusted arreas income		with	Texable	subject	generated		_t			-t			ء أ	-		÷	
		income subject to tax		5 1	a er	Number of returns	aubject to tax	Tax generated at rate	Number of ratuma	Income subject to tax	generated at rate	Number of ratuma	income subject to tax	generated at rate	Number of returns	Income subject to tax	Tax generated at rate
		9	(2)	(3)	(7)	(2)	(8)	ε	(8)	6	(10)	(11)	(12)	(13)	(14)	(15)	(15)
Total		65,652,602	02 595,492,866	582,138,908	132,432,691	85,852,601	53,118,575	7,436,320	57,845,823	46,509,411	5,975,412	58,044,341	47,242,955	7,556,856	50,819,483	41,142,967	5064,305
1 under 31,000 51 000 under 22,000 52,000 under 22,000 52,000 under 21,000 54,000 under 32,000	· · ·	B7.758 2.193.280 3.229.346 3.827.460	68 36,107 80 744,829 46 3,101,252 60 6,265,142	7 36,107 9 744,829 3,101,252 6,265,142	5,165 105,466 456,691 970,810	87,768 2,193,280 3,229,346 3,827,460	27.043 659.652 1.500.498 2.141.260	3.786 92,351 210,070 299,776	25.872 501,329 2.526,287 2,812,481	7,800 70,045 1,056,630	1,170 10,507 158,495 201,968	9.595 9.595 45,587 1,525,054 2,752,479	12,264 12,221 484,492 1,339,649	202 1,955 77,519 214,344		53,437 931,867	 9,085 158,417
\$5,000 under 55,000 \$5,000 under 37,000 \$7,000 under 37,000 \$3,000 under 35,000 \$3,000 under 410,000	·	4,389,313 3,988,332 3,751,733 3,653,893 3,433,091	13 10,146,308 32 12,237,051 33 14,473,661 14,473,661 93 17,053,244 91 18,514,211	8 10,148,309 1 12,236,852 1 14,469,813 1 14,469,813 1 18,505,456	1,639,431 2,023,795 2,441,220 2,945,465 3,253,657	4.388,313 3.988,332 3.751,733 3.663,893 3.433,091	2,849,487 2,878,968 2,880,720 2,874,670 2,812,972	398,928 403,056 403,301 402,454 393,816	3.304,931 3.277,938 3.265,932 3.217,083 3.277,442	1,761,714 2,065,934 2,344,816 2,404,531 2,435,821	264.257 309,890 351,722 360,680 365,373	3,161,481 3,232,360 3,430,611 3,448,272 3,314,806	1,670,153 1,909,265 2,340,601 2,586,106 2,586,106 2,544,043	267,224 305,482 374,496 413,777 423,047	2,444,533 2,174,058 2,462,714 2,843,765 2,843,765 2,849,715	1,209,627 1,036,283 1,362,799 1,843,107 2,121,787	205,637 176,168 231,676 313,328 360,704
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000 \$12,000 under \$15,000 \$14,000 under \$15,000		3,262,871 3,107,235 2,942,073 2,921,125 2,679,116	71 20,342,174 35 21,661,740 73 22,741,595 28,572,969 16 24,513,531	20,332,032 21,638,659 22,720,238 24,549,438 24,549,438	3,645,462 3,909,300 4,155,245 4,517,023 4,564,297	3.262.871 3.107.235 2.942.073 2.942.073 2.921.125 2.679.116	2,719,872 2,677,238 2,580,632 2,634,175 2,634,175 2,440,506	380,782 374,813 361,288 368,785 341,671	2,967,931 2,874,013 2,765,231 2,776,584 2,552,702	2,412,253 2,439,766 2,398,145 2,490,609 2,313,099	361,838 365,965 359,722 373,591 346,965	3,197,746 3,066,541 2,920,078 2,911,234 2,672,005	2,622,660 2,618,912 2,548,136 2,616,608 2,616,608 2,431,956	419,626 419,026 407,702 418,689 389,113	2,834,224 2,797,260 2,750,698 2,750,726 2,542,628	2,221,543 2,335,592 2,341,439 2,456,278 2,298,769	377,662 397,051 398,045 417,567 390,791
515,000 under \$20,000 \$27,000 under \$20,000 \$27,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$100,000		10,335,776 5,591,909 2,740,533 2,743,527 779,176	76 117,473,678 09 66,932,366 33 53,900,510 27 74,942,488 76 40,234,695	8 117,253,487 86,604,050 53,563,011 53,925,426 39,312,377	22,626,298. 17,927,743 11,920,746 19,020,837 13,832,281	10,335,776 5.581,909 2,740,533 2,740,533 2,743,527 779,175	9.753.742 5.412.846 2.673.193 2.667.781 753.355	1,365,524 757,798 374,247 373,489 105,470	10,036,295 5,494,914 2,704,055 2,714,257 768,677	9,453,074 5,316,183 2,636,387 2,638,559 742,602	1,417,961 797,427 395,458 395,784 111,420	10.321.468 5.588.716 2.739.839 2.742.515 778.888	9.736.754 5.409.781 2.672.282 2.666.886 753.011	1.557,881 865,565 427,565 426,702 120,482	10,014,554 5,492,929 2,702,786 2,713,568 768,209	9,426,135 5,314,032 2,635,287 2,637,876 742,396	1,602,443 903,385 447,999 448,439 126,208
\$100,000 under \$200,000 \$500,000 under \$500,000 \$500,000 under \$100,000 \$10,000,000 or more		151,738 28,974 3,228 1,105	38 15,884,362 74 6,388,965 26 1,636,005 1,693,962	2 15,606,891 5 6,285,232 1,617,713 2 1,687,948	7,013,702 3,374,748 381,189 1,102,120	151,738 28,974 3,227 1,105	146.469 27,485 3.015 996	20.506 3.848 422 139	149,238 28,415 3,133 1,083	143,971 26,927 2,920 974	21,596 4,039 438 145	151,660 28,956 3,225 1,105	146,396 27,471 3,013 995	23,423 4,395 482 159	149,152 28,404 3,131 1,082	143,900 26,919 2,919 973	24,463 4,576 4,96 165
								ated at specified	튙	Continued							
Stree of adjusted gross income	19 percent	_ F		۰ſ	1		-t			-1		2	- t			_ }	
	Number of Income returns to tax	me Tax ect generated ax at rate	d Number of returns	Income subject to tax	Tax generated at rate	Number of returna	subject to tax	Tax generated at rete	Number of returna	Income subject to tax	Tax generated at rate	Number of returna	Income subject to tax	Tax generated at rate	Number of returns	subject to tax	Tax generated at rate
	(61) (21)	(19)	(30)	(21)	(22)	(23)	(34)	(25)	(26)	(27)	(28)	(53)	(96)	(18)	(32)	(33)	(34)
Total	3,124,405 5,24	5,249,050 844,830	30 49,675,861	140,084,106	26,815,963	9,683,379	19,420,800	3,450,259	25,195,931	78,342,315	15,785,310	853,913	1,313,660	302,142	6,732,770	10,858,566	2,606,057
11 under 22.000 15 000 under 22.000 22.000 under 22.000 25.000 under 53.000 14.000 under 55.000	- 8'530 8'	19,554		9,107	1.731		11111	1 1 1	1111	11111	11111	11611	11111	1111		1111	11111
\$500 under \$500 \$500 under \$500 \$700 under \$300 \$600 under \$300 \$500 under \$300	285,741 16 378,106 367,643 56 341,498 65 311,799 65	187,682 33,783 462,957 83,332 586,066 105,492 638,342 114,902 633,764 105,078	83 2.359.255 32 1.983.918 32 2.057.118 2.538.797 78 2.824.264	2,458,070 3,522,062 3,522,062 3,522,062 3,523,062 3,524,070 3,525,062 3,525,062 3,525,062 3,525,062 3,525,062 3,525,062 3,526,070 3,525,062 3,525,062 3,526,062 3,526,062 3,545,070 3,545,070 3,545,070 3,545,070 3,545,070 3,545,070 3,545,070 3,545,070 3,545,070 3,545,070 3,545,070 3,545,070 3,545,070 3,545,070 3,545,070 3,545,070 3,545,070 3,545,070 3,545,070,070 3,545,070,070 3,545,070,070 3,545,070,070 3,545,070,070 3,545,070,070,070,070,070,070,070,070,070,07	468,933 669,192 639,226 731,764 853,038	323,960 1,419,192 1,355,675 1,100,279	301,240 1,462,994 2,418,819 2,131,344	63,261 307,229 507,852 447,582	10,991 85,656 95,671 95,671 132,858 205,975	1,406 50,314 127,471 173,385 217,586	309 13,269 28,044 38,145 47,885	11111	1111		722,030	 228,856 997,780	54,925 239,467
\$1000 under \$1,000 \$1000 under \$1,000 \$12000 under \$12,000 \$12000 under \$13,000 \$14,000 under \$15,000 \$14,000 under \$15,000	275,424 54 219,096 43 169,337 33 140,625 26	542,774 97,699 435,208 78,337 334,474 60,205 260,390 50,470 246,467 44,354	2.817.916 37 2.924.948 2.841.783 70 2.861.067 54 2.648.242	5,680,319 7,009,388 7,823,282 8,859,188 8,721,288	1.079,281 1.331,794 1.486,146 1.665,146	885,735 756,478 656,440 519,251 433,118	1,947,270 1,501,899 1,310,720 1,032,607 1,032,607	408.827 315.399 275.251 216.889 181.534	271,222 496,426 926,026 1,417,051 1,661,927	352,866 499,015 888,609 1,718,536 2,674,052	77.631 109.783 195.494 378.078 588.291	20,281 67,286 107,810 99,382 107,808	4,052 31,529 103,286 134,202 177,254	932 7.252 30.866 40.768	947.614 740.993 654.526 512,489 430.303	1,626,583 1,411,218 1,289,159 1,009,789 852,194	390,360 338,692 309,398 242,349 204,527
215 000 under 520 000 220 000 under 520 000 220 000 under 520 000 230 000 under 520 000 250 000 under 51 00 000	293,540 94,816 36,398 18,228 10,422	585,459 105,383 189,632 34,134 72,796 13,103 56,381 10,150 50,844 3.752	83 10.260.669 34 5.586.226 33 2.738.952 50 2.741,140 52 7.78,514	9 37,492,534 21,398,978 10,607,546 10,597,403 10,597,403	7,123,561 4,065,806 2,015,434 2,013,507 567,821	1.065.521 335.733 126.543 143.771 48.425	2,124.645 669.697 253.077 287.541 96.799	446.175 140.636 53.146 50.384 20.329	8,562,949 5,218,126 2,593,254 728,962	25,324,750 20,150,881 10,290,831 10,297,356 2,887,781	5,571,445 4,433,194 2,265,983 2,265,418 635,312	279.217 94.051 36.398 28.177 10.378	521,037 186,222 72,785 56,331 20,700	119.839 42,831 16,743 12,956 4,761	1.059,503 334,541 126,533 143,770 48,345	2,112,461 667,637 252,256 287,538 96,620	506,991 160,233 50,542 59,542 23,189
2010/000 urdes £200.000 2200.000 urdes £300.000 5500.000 urdes \$1.000.000 51.000.000 urdes 11.000.000	2,460 548 94 22	4,920 1,088 188 44 44	886 151,584 198 28,945 34 3,225 8 1,104	1 580,199 108,656 11,849 3,834	110,238 20,645 2,251	9,865 2,823 385 185	19.725 5.637 770 370	4,142 1,184 162 78	141,611 26,084 2,833 919	559,971 102,894 11,065 3,564	123,194 22,637 2,434 784	2,460 549 94, 22	4,920 1,098 186 44	1,132 253 43 10	9,856 2,816 385 185	19,707 5,628 770 370	4,730 1,351 185 89

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Footnotes et end of table.

urns with Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued	[All hques are estimates based on samples-money amounts are in thousands of dollars]
Fable 3.13-Returns with Inc	

					NOSDO CALBININGA AIR SAINDII IN			Tex general	3	at specified rate Continue	tinued							
		25 percent			27 percent			28 percent			29 percent						<u>~</u>	
Size of adjusted gross income	Number of returns	Income subject to tax	Tax generated at rafa	Number of ratuma	<u> </u>	Tax generated at rata	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rats	Number of returns		Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(35)	(36)	(37)	(96)	(38)	(01)	(11)	(42)	(43)	(44)	(45)	(46)	(13)	(48)	(49)	(20)	(51)	(52)
	FC1 1C1 01	50,853,360	045 200 21	2 707 007	4 340 776	1.174.171	0.370.360	24.793.036	6.942.051	1.497.097	2,353,791	664,195	1,082,228	1,764,872	111,718	4,741,168	14.430.157	4,617,650
		and income	ato:000'31						1		1	l	1	I		1	1	I
51 under 51,000 51,000 under \$2,000			11	1	11	11	11	11)	1	1	I	1	I	1	ł
\$2,000 under \$3,000 \$3,000 under \$4,000	11	11	F I	11	[]		11		11	()		11		1 1	1	ÌÌ		11
\$4,000 under \$5,000	I	1	1	I	I	1	I	1	I	ł	1	i	1	1	I	I	1	I
\$5,000 under \$6,000 #6,000 under \$6,000		11	1 1	11	11	1	11	11	11	11	11	11	11		11	11	11	11
57,000 under \$6,000	1.000	0.06		I	1	1	1	11	11	11	11	11	11	11	11	11	11	11
\$8.000 under \$9.000 \$9.000 under \$10.000	70.851			11	1 1	ī	- 10E	001 01	0 600	1	1	ł	I	I	1	1	I	I
\$10,000 under \$11,000	470.720			I	1	1	C20'10	12.1.5	1	1	I	I	I	1	T	1	I	I
\$11,000 under \$12,000 \$12,000 under \$13,000	703,229 682,772			75,540	6,428	1,736	45.690	47.332 56,658	15,864	11		Lİ	1	()	¥ (14,389	8,117	2.597
513,000 under 514,000 514 000 under 515,000	561,528 520,216	1,004,052	251,013 230,476	384,720	204,018 456.009	55,085 123,122	43,515	73,400 53,929	20,552	۱ ۲	1		11	1	11	22,107	24.968	9.557
	4 500 025		-	1.145.493	2.055.080	554,872	125,585	193,716	54,240	B47,826	1,107,635	321.214	321.781		104.557		131,870	42,198
\$15,000 under \$25,000	5,154,766			413,703	815,413	220,162	2.244.534	3,441,389	963,589	322.367	634,172	183.910	362.789		198.912		80.920 2.090.957	25,884 669,106
\$25,000 under \$30,000 \$30,000 under \$50,000 #50,000 under \$50,000	2,731,272	10,532,174	2,633,044	171.692	342,700	92.529 31.623	2,562,329	9.961.429	2,769,200	142.936	284,948	82,635	169.937	337,723	104,694	2,405,375	8,525,908 2,862,222	2.728,291
source areas					012.00	2022	326 111	660 050	LE ENE	0.874	10.643	5 606	12 267		7 606		558 194	178.622
\$100,000 under \$200,000 \$200,000 under \$200,000	26.874	5/9.180 108.405 11.818	27,101 27,101 270 c	3,362	6.722 6.722	1,815	26,027	11 028	28,750	2,809	5.614	1.628	3.355	6.710	2.080	26,011	102,580	32,826
\$1,000,000 or more 51,000,000	1,164	- C		202	414	112	918	3,556	966	185	370	107	207	414	128	916	3.549	1,136
								Tax generated	ated at specified	fled rate-Continued	ntinued							
		34 percent			35 percent			36 percent			38 percent			39 percent			40 percent	
Size of adjusted gross income	to reduce the	Income	+	Number of	-	+	umber of	<u> </u>	-	Number of		Tax	Number of	Income	Tax	Number of	Income	Tax
	returns	to tax	generated at reta	ratuma	subject to tax	generated at rate	returna	to tax	generated af rate	returns.	to tax	at rats	aturus	to tax	at rate	returns	to tax	at rate
	(CS)	(24)	(53)	(20)	(57)	(99)	(59)	(09)	(81)	(62)	(63)	(19)	(85)	(99)	(67)	(9 9)	(69)	(02)
Total	636,452	1,056,768	359,967	67,377	115.727	40,505	3,308,612	9,826,304	3,537,470	364,186	641,337	243,708	1,853,699	6,197,492	2,417,023	209' MSZ	B13,2/2	505°075
\$1 under \$1,000 \$1 000 inder \$2,000				11	[]	11	!	1 1	11	11	11	11	11	TI	11	11	11	11
\$2,000 under \$3,000	1	1		11	11	11	11	1	11	11	11	11		11	11	11		1
\$4,000 under \$5,000				1	1	I	I	I	1	I	1	I	I	1	I	I	1	I
\$5,000 under \$6,000			Ī	11	11	11			11	11	11	11	11	11	11	11	11	11
\$7,000 under \$8,000	1	1		11	1 1	11	11	11	11	11		11	11	11	ĪĪ	11	11	()
\$9,000 under \$10,000	I			1	1	1	I	l	I	1	1	I	1	1	1	1	I	I
\$10,000 under \$11,000 \$11,000 under \$12,000	• •	11	11		11	11	11	11		11		111	111	111	111	111	111	1 ()
\$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$14,000				111	111	111	7,866	2,748	686				11	11	11	11	11	11
							12112	60 676	73 067		1	I	17 945	19.650			1	I
215,000 under 225,000 225,000 under 220,000 228,000 under 220,000 248,000 under 250,000	260.942 260.942 116.981 139.841	222.907 222.907 278.513	75,788 26,684 26,684	3,901 23,555 26,647	2,485 35,838 50,910	870 12,543 17,618 7,006	211.056 211.056 1.931.423	285.072 5,640.224 5,640.224	69,487 102,626 2,030,481	39,973 94,676 155,413	31,859 158,743 302,725 115,511	12,106 60.322 115.036 43.894	14,449 7,851 942,379 703,864	23,320 14,429 2,685,679 2,787,740	9.095 5.627 1.047.415	63,822 130,192 47,712	102,859 468,318 189,640	41,143 187,327 75,856
				3								300 0	and act	561 133			39 MD	15.601
\$100,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$1,000,000 \$1,000,000 or more	9,821 2,806 382 185	19,616 5.612 764 370	6,669 1,908 260	2,446 549 94 22 22	4.892 1.098 188 44	1.712 384 86 15	150,784 28,760 3,196 1.099	5/6.776 108.063 11.758 3.910	207,639 36,903 4,233	3.355 3.355 207 207	6.700 952 414	2,546 2,546 362 157	25,399	101.267 101.267 3.490	38,494 4,210	2,803 383 185	11,184	4,474 612 296
Econociae et and at table										1	1		1				1	
A100 1A PLA 18 PLAN																		

					Tax generated at specified rate-Continu			Tax gene	rated at spec	Tax generated at specified rate-Continued	ntinued							
Class of selected manual second		41 percent			1-1			45 percent			48 percent		180 05	ist	rata	50 percer	11	a rete
	Number of returns	Income subject to tax	Tax generated at rete	Number of returns	Income subject tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated et rate
	(12)	(72)	(62)	(24)	(75)	(76)	E		(6,1)	(30)	(81)	(82)	(83)		(85)	(88)		(88)
Total	31.726	57.734	23,870	1.351,796	4,631,379	1,945,150	1,186,752	4,350,018	1,957,508	614,742	2,670,351	1.377.769	737.798	4.702.670	2.351.337	90.688	724.043	362.001
\$1 under \$1,000		l	l	I	1	I		 	Í	1	1	1	I	I	l	1		ł
\$1,000 under \$2,000 \$2,000 under \$3,000		11	11		11	11		11	11	11	11	11	ĪĪ	11	TI	1	11	11
\$3,000 under \$4,000 \$4,000 under \$5,000	11	11	11		11	11	11	11	11	11		11	ĨŦ	Π	11	11	+ 1	11
\$5,000 under \$6,000	1	1	1	11	1	1	1	1	1	1		1	1	1	1	1	1	I
\$7,000 under \$9,000 \$3,000 under \$9,000		11	11	11	11	11	11	11	11		11	11	11	11				
\$9,000 under \$10,000	i	I	ł	I	I	I	I	ł	I	I	I	1	I	ī	1	1	1	l
\$10,000 under \$11,000 \$11,000 under \$12,000	11	Tİ	11	11	11	11	11	11		11	11	11	11	TT	11		11	11
\$12,000 Under \$12,000 \$13,000 Under \$14,000 \$14,000 Under \$15,000	i I I	111	I I I	111	İII	1 1		111		111	111		111	111	<u> </u>		111	111
\$15,000 under \$20,000	1	I	1	12.088	13.755	5.778	103 0	0000		۱ ۲	I	1	1	I	1	I	I	I
\$20,000 under \$30,000 \$20,000 under \$30,000 \$20,000 under \$50,000] 18,606	31,619	12,964	461,623	1,168,172	5,883 499,032	12.069 276,125	790,979	7,011 355,941	52,488	10,080	40,920	3,301	4,502	2,251 83,413	1 46.425		
\$50,000 under \$100,000	10,022	19,923	8,158	701,012	2,737,862	1,149,902	712.376	2,787,054	1,254,174	587,126	2,108,463	1,012,062	510,116	3,145.708	1,572,854			105151
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or mote	2,438 543 84 84	4,874 1,086 188 44	1.998 445 77 18	140,378 25,917 2,808 911	559,574 103,286 11,147 3,576	235,021 43,380 4,682 1,502	149.701 28.664 3.186 1.094	615,550 119,794 13,422 4,680	276,998 53,907 6,040 2,106	139,386 25,820 2,800 909	550,285 101,821 10,929 3,523	264,137 48,874 5,246 1,691	145,914 28,000 3,079 1,070	1,136,909 217,085 23,602 8,039	568,455 108,543 11,801 4,020	33,552 9,053 1,202 456	307,747 122,782 20,661 8,275	153,867 61,390 10,330 4,137
								Tex generated et	rated et spec	specified rate-Continued	nthrued							
	50 percei	50 percent maximum	tax rate		51 percent			52 percent			53 percent			55 percent			56 percent	
Size of adjusted gross income	Number of	Income	Tax generated	Number of		Tax oenerated	Number of	Income	Tax generated	Number of	Income	Tax generated	Number of	Income	Tax Generated	Number of	Income	Tax cenerated
	ratuma	to tax		tatums.		-	returns		et rate	ratums	to tax	at rate	ratums	-	_	returns	-	at rate
	(89)	(06)	(81)	(82)	(83)	(84)	(35)	(96)	(18)	(38)	(66)	(196)	(101)	(102)	(103)	(104)	(105)	(108)
Total	165,610	6,908,067	3,453,969	10,852	19,518	9,854	9'394	30,691	15,960	307,407	2,378,840	1,260,764	242,877	1,745,341	959,938	4,327	7,947	4,451
\$1 under \$1,000 \$1,000 under \$2,000	11	11	11	11	11	11	11	11	11	11	11		T I	11	11	Ī	11	11
\$2,000 under \$3,000 \$3,000 under \$4,000	11	11	11	ÎI	11	TI	11		11	- 1 1				11				
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5000 under so,000 55,000 under 30,000 57,000 under 30,000 58,000 under 33,000 58,000 under 33,000		11111		1111	1111	11111	1111	11111	1111	. 1 1 1 1			1111	11111	11111			
\$10,000 under \$11,000 \$11,000 under \$12,000	11	11	1	11	11	Ĩ	Î I	11	11	11	11	11	11	11	I I	11	11	11
513,000 Under 514,000 513,000 Under 514,000 514,000 Under 515,000	111	111	111	111	111	111	111	111				111	111	111	111	111	111	111
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000	252	1118	1 18	5.696	4.627	2.360	1 1 19	4.381 1.88	2.280	2.852		6.623	11.450	27,260	14,993	1111	1 1	1
\$50,000 under \$100,000	90.017	1,113,600	556,778	6,300	11.609	5,921	5,836	19,862		226,047	1,494,797	792,242	136,607	766,770	422,824	2,770	4,833	2,706
\$100.000 under \$200.000 \$200.000 under \$500.000 \$500.000 under \$1,000.000 \$1,000.000 under \$1,000.000	79.672	3,436,265 1,735,473 361,320 260,473	1,718,113 867,733 180,660 130,237	1.268 310 65 13	2,508 620 128 26	1,279 316 65 13	1,252 313 64 13	4,911 1,228 254 52	2,554 639 132 27	64,243 12,110 1,561 594	706.528 139.910 18.257 6.851	374,460 74,152 9,676 3,631	77,369 14,816 1,972 763	763,131 157,594 20,728 7,858	419.722 86.677 11.400 4.322	1,176 305 63 13	2,352 610 126 26	1,317 342 71 15
Footnotes et end of table.				1	1	1	1											

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		58 percent			58 percent			60 percent	Tax generated in specified rate- percent		61 percent			62 percent			63 percent	
Size of adjusted gross income	Number of returns		Tar generated at rate	Number of ratuma		Tax penerated at rate	Number of returns		Tex generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	theome subject to tax	Tax generated at rate
	(107)		(106)	(011)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(116)	(118)	(126)	(121)	(122)	(123)	(124)
Total	126,231	1,044,701	605,827	2,487	13,151	7,758	124,464	926.198	556,719	2,113	11,164	6,611	366,985	1,106,275	665,891	1,063	12,475	7,860
51 under 51,000 51,000 under 52,000	i)	11		ÌÌ	11	11	11	11	11	11	1	11	11	11	11	+ I	11	13
\$2,000 under \$3,000 \$3,000 under \$4,000 \$6,000 inder \$6,000	111	111	111	111	111	111	1	111	111	111	111	111	111	11	111	111	111	111
\$5,000 under \$6,000	I	I	1	1	I	I	i	I	I	1	1	I	1	I	Ī	1	1	ł
\$6,000 under \$7,000 \$7,000 under \$6,000 \$8,000 under \$9,000	TTT	111	111	111	111	+++	! ! }	111		111	111	111	111	111	111	111	111	
\$9.000 under \$10,000	I	I	ł	I	I	ł	I	I	I	1	1	1	I	1	1	1	I	I
510,000 under 511,000 511,000 under 512,000 512,000 under 514,000 512,000 under 514,000		1111	1111	1111	1111	1111		1111	1111	1111	1111			111	1111			
	ł		I	1		1								1 1	1		1	
23,500 Under £25,000 £55,000 under £25,000 £85,000 under £30,000 £85,000 under \$100,000] 35,026	165,092	95.753		1 096°.	2,336] 33,195		92:919	1118	2,083	1,2,1	20.715	133,756	82,929		1]	
\$100.000 under \$200.000 \$200.000 under \$500.000	75,790 13,127	702,176	407,262 87,498	1,194	6,756 1,985	3,986	73,309	591.695 162.547	355,017 97,528	1.216	6,639	4,050	58,828	642,435 280,861	398,310	344	9,162 2,727	5,773
\$500,000 under \$1,000,000 \$1,000,000 or more	1,682	19.601 6.974	4.045	22	3/8	42	755	7,636	4,703	49 22	362	44	780	13,273	8,229	13	8	.90 62
					100000			Tax gener	Tax generated at specified	胞	Continued							
Size of adjusted pross income		₌ŀ	•		be percent	1	h	_ †			De percent			Dercent			Tuesdad of	
	Number of returns	Income subject to tax	generated at rate	Number of ratuma	aubject to tax	generated N	Number of returns	subject to tax	generated at rate	Number of returne	ubject to tax	generated at rate	Number of returns	subject to tax	generated af rate	Number of returns	aubject to tax	generated at rate
	(125)	(126)	(127)	(128)	(128)	(130)	(131)	(132)	(133)	(134)	(135)	(138)	(137)	(136)	(139)	(140)	(141)	(142)
Tota	64,565	761,368	500,067	45,167	589,961	376,175	774	12,583	8,431	32,762	431,079	263,134	25,344	340,144	234,700	23,988	3,136,962	2,185,874
51 under 51,000	I	Ĩ	ŀ	ł	ŀ	I	I	I	1	I	I	1	I	1	I	i	1	1
51.000 under \$2.000 \$2.000 under \$2.000 \$3.000 under \$4.000	111	111	1	1 1	111	111	!	111	1 1	1 1	111	111	111	111	111	111	1	114
\$4.000 under \$5.000	1	1	I	I	Ì	T	I	ī	İ	1	1	1	I	Ĩ	1	1	I	I
\$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$3,000 \$3,000 under \$10,000	1111		1111	1111	11111	1111		1111	11111	1111)	11111	+	11111	1111	1111	1111		11111
\$10,000 under \$11,000 \$1,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000	1	1111	1111	1111		111	1111	1111	1411	1111	1111	1111	1111	1111	-	ĪĪĪĪ	İİİI	1111
514,000 under 515,000	I	1	I	1	I	1	I	1	I	I	1	1	I	ł	1	1	I	1
215,000 under 225,000 255,000 under 225,000 253,000 under 253,000 253,000 under 251,000 250,000 under 3100,000	9,840	64,344	41,180	4,720	26,844			11111	11111	1,673	7,994	5,436	3021111	1 1 1 200	417	1	1111	
\$100,000 under \$200,000 \$500,000 under \$200,000 \$500,000 under \$1,000,000 \$1,000,000 or more	34,477 17,366 2,090 792	374.060 292.624 36.835 13.525	239.398 187,275 23,574 8,656	19.942 17.601 2.130 794	194,377 296,960 38.010 13,770	128,289 195,994 25,087 9,088	341 357 63 13	4.407 6.680 1.236 260	2.953 4.476 828 174	10,528 17,596 2,183 802	89,322 281,054 38,777 13,932	60,739 191,117 26,368 9,474	6.048 15.982 2.195 817	47.424 238.837 39.254 14.025	32.723 164.798 27.085 9,677	4.577 15,487 2.894 1.030	97,467 966,375 805,901 1,267,219	68,227 676,463 564,131 887,053
NOTE. Detail may not add to total because of rounding		1			-	-	-1		-	1	1							

Taxpayers Age 65 or Over

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Charts

IA Sources of income as a percent of adjusted gross income: all returns and returns with age exemptions, 115

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- I.1 Returns of taxpayers age 65 or over: selected income and tax items by size of adjusted gross income, **116**
- I.2 Itemized deductions returns of taxpayers age 65 or over: itemized deductions by type and by size of adjusted gross income, 119

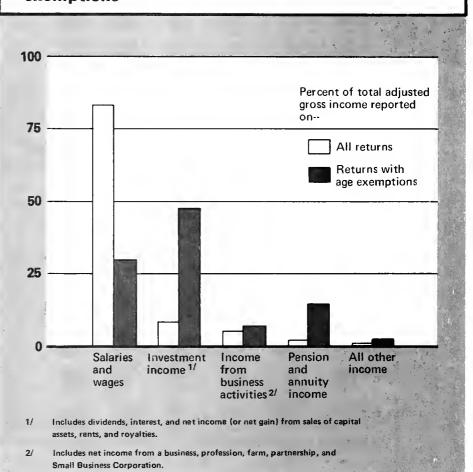
Introduction

This section presents data for returns on which at least one additional exemption was laimed for age 65 or over. Selected income and tax items for these returns are shown in able 4.1, while information on the types of lemized deductions claimed on these returns is presented in table 4.2.

Returns with Age Exemptions

Persons age 65 or over benefitted from certain special tax provisions under the Internal Revenue Code. These included an additional i750 exemption for each taxpayer age 65 or over (which resulted in raising the income level or filing a return), the exclusion of all or a part if the gain on the sale of personal residences, and more liberal treatment of "retirement acome" for the purpose of computing the etirement income credit. Moreover, social ecurity income, a major source of income for any older persons, was nontaxable and was ot reported on income tax returns. See chart

Chart 4A Sources of income as a percent of adjusted gross income: All returns and returns with age exemptions



4A for a comparison of selected income characteristics reported on returns of taxpayers age 65 or over and on all returns.

For 1975, the filing requirement for single persons age 65 or over was \$3,100. For joint returns, if either spouse was 65 or over, the

filing requirement was \$4,150; it was \$4,900 if both were age 65 or over. The reason the filing requirements were higher for older persons was that the extra exemption deduction and the low-income allowance made them nontaxable in any case.

Individual Returns/1975 • Age 65 or Over

 Table 4.1—Returns of Taxpayers Age 65 or Over: Selected Income and Ta
 Items by Size of Adjusted Gross Income

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

Size of edjusted gross income	Number of returns	Adjusted gross income	Numb axemp		Salaries a (gro		Total net pro from busines	
	returna	lass deficit	Total	For age 65 or over	Number of returns	Amount	Number of returns	Алюн
	(1)	(2)	(3)	(4)	(5)	(8)	(7)	(8)
Total	7,683,135	81,010,831	22,750,794	9,937,208	3,385,945	23,564,328	1,413, 802	5
No edjusted gross income	97,152	660,040	298,\$32	131,050	17,741	76,571	71,947	
\$1 under \$1,000	226,398	133,442	656,040	298,224	78,837	80,322	62,967	
\$2,000 under \$2,000	347,655	532,594	954,232	427,385	152,329	205,390	89,717	
\$2,000 under \$2,000	564,814	1,424,867	1,552,187	683,666	289,244	588,406	111,874	
\$3,000 under \$4,000	751,115	2,623,366	2,035,425	919,882	280,323	658,960	110,510	
\$4,000 under \$5,000	834,908	3,766,082	2,266,213	1,014,646	338,821	1,047,697	80,203	
\$5,000 under \$6,000	699,254	3,831,838	2,024,344	900,502	252.967	888,745	99,470	
\$6,000 under \$7,000	568,980	3,682,897	1,676,780	746,562	210,272	880,255	64,210	
\$7,000 under \$6,000	440,949	3,302,053	1,345,846	599,049	176,505	993,834	57,520	
\$8,000 under \$9,000	447,994	3,797,965	1,369,759	599,402	204,855	1,127,797	53,688	
\$8,000 under \$10,000	386,453	3,671,999	1,164,120	500,870	167,944	1,151,165	61,617	
\$10,000 under \$11,000	267,711	2,803,935	817,789	350,965	129,677	963,759	35,104	
\$11,000 under \$12,000	259,272	2,985,125	803,634	344,652	130,137	1,027,271	39,519	
\$12,000 under \$13,000	192,212	2,403,472	599,597	243,571	102,510	890,936	30,818	
\$13,000 under \$14,000	173,431	2,335,718	529,388	219,290	93,887	936,370	25,198	
\$14,000 under \$15,000	147,872	2,144,224	465,488	193,909	75,620	790,215	23,833	
\$15,000 under \$20,000	509,582	8,764,629	1,637,872	692,362	273,002	3,138,169	108,088	1
\$20,000 under \$25,000	245,058	\$,460,687	817,210	337,463	132,388	1,903,532	64,287	
\$25,000 under \$30,000	139,541	3,603,720	446,780	185,566	67,684	994,054	47,012	
\$30,000 under \$50,000	232,788	8,732,697	772,677	328,659	109,448	1,994,891	93,505	
\$30,000 under \$100,000	110,078	7,399,970	376,257	160,637	57,493	1,737,053	57,896	
\$100,000 under \$200,000	30,299	4,060,098	105,688	44,725	18, 16 9	968,687	18,416	
\$200,000 under \$500,000	8,095	2,311,738	27,821	11,793	5,044	412,366	5,221	
\$500,000 under \$1,000,000	1,104	740,959	3,7\$9	1,578	702	79,767	780	
\$1,000,000 or more	420	956,796	1,356	600	246	27,076	304	
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	2,822,042 2,543,630 1,040,498 1,276,965	7,820,312 18,286,752 12,672,475 42,231,293	7,762,629 7,580,849 3,215,896 4,191,420	3,474,853 3,346,385 1,352,387 1,763,583	1,157,295 1,012,643 531,831 664,176	2,658,365 5,041,796 4,608,550 11,255,616	527,218 336,505 154,570 395,509	-

	Sales of ca	oital essets	Sales of pro			Divide	inda	
Siza of edjusted gross income	net gain		than capital gain is:		Before a	xclusion	In adjusted g	ross inco
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amo
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(11
Total .	1,876,312	4,218,896	135,246	117,015	3,242,650	11,173,008	2,891,203	к
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$2,000 \$4,000 under \$5,000	25,761 15,715 24,161 74,238 111,910 104,751	85,611 10,131 7,783 30,299 46,116 63,699	12,168 (*) 3,522 5,162 18,132 4,327	57,519 (*) 281 1,172 10,416 3,884	24,581 35,072 61,303 135,853 283,622 299,769	47,547 12,092 27,661 83,025 216,324 256,276	15,092 24,204 41,115 113,647 209,809 246,813	
\$5.000 under \$6.000 \$6.000 under \$7.000 \$7.000 under \$9.000 \$8.000 under \$9.000 \$8.000 under \$9.000	135,857 99,225 93,987 131,137 92,594	87,910 80,482 111,211 130, 535 138,833	7,365 4,943 6,121 5,992 3,279	3,381 1,412 3,312 3,578 4,988	250,926 208,945 176,140 197,639 176,976	294,268 206,957 212,875 294,169 280,051	203,221 165,430 140,852 168,807 151,174	
\$10.000 under \$11.000 \$11.000 under \$12.000 \$12.000 under \$13.000 \$15,000 under \$14.000 \$14.000 under \$15.000	77,224 71,262 66,360 55,512 53,979	93,497 112,041 71,377 81,174 76,945	1,432 4,145 5,729 4,091 (*)	638 14,075 18,815 	122,812 124,664 93,818 79,985 76,870	252,365 265,805 169,699 182,231 228,682	104,462 103,301 71,496 63,372 65,741	
\$15.000 under \$20.000 \$20.000 under \$25.000 \$20.000 under \$30.000 \$30.000 under \$50.000 \$30.000 under \$100.000	179,804 115,298 85,542 146,409 82,352	340.266 216.413 230.538 542,278 572,558	16,084 5,608 4,142 5,454 6,101	26.811 12,109 10,313 13,858 21,069	292,489 167,228 109,296 190,016 97,021	890,747 687,131 696,280 1,483,312 1,648,720	251,084 144,995 96,198 178,607 93,047	;
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	24,71 6 7,130 997 391	368,528 307,018 130,198 283,354	2,374 869 199 104	8,322 5,096 4,484 6,239	26,173 7,778 1,063 411	1,134,069 839,331 332,795 420,596	27,380 7,692 1,055, 409	1
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	356,536 552,800 324,337 642,639	243,639 549,072 435,034 2,991,150	49,549 27,700 17,062 40,935	-40,849 16,670 32,892 108,300	640,300 1,010,626 458,249 893,475	842,926 1,288,319 1,108,781 8,132,980	650,680 829,484 408,372 602,467	5 5 8

Footnotes at end of table

Table 4.1—Returns of Taxpayers Age 65 or over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued [All figures ere estimetes based on samples—money amounts are in thousands of dollars]

-	interest r			Pensions =n	d annuitles	r	Rent	net
		eceived	Tol		in edje	ueted	income le	
	umber of returna	Amount	Number of returns	Amount	9rose in Number of returns	Amount	Number of returns	Amount
	(17)	(16)	(19)	(20)	(21)	(22)	(23)	(24)
	6,881,958 55,209 134,778 236,055	19,596,792 96,784 58,488 146,498	3,175,188 8,529 38,035 75,255	13, 340,099 34,672 106,989 89,521	3,090,939 8,465 32,108 67,762	12,311,002 31,436 34,215 87,627	1,688,27 5 31,189 40,027 84,419	3 ,262,443 —21,078 —26,489 60,043
	423,708 636,873 730,233	424,933 1,009,440 1,294,219	122,121 292,505 375,235	201,541 537,470 966,889	115,490 285,665 368,631	160,489 493,316 882,282	118,738 145,535 154,087	70,856 136,418 153,995
•	509,398 393,470 407,674 356,692	870,570 992,578 994,913	295,058 222,215 225,271 192,773	1,201,081 938,998 1,058,393 871,775	292,054 220,121 219,124 181,386	1,073,847 901,298 984,599 824,167	69,310	236,504 115,540 102,885 143,848 89,718
	231,983 180,105 159,716 139,905	672,881 622,317 525,879 505,531	122,246 88,899 83,581 72,997	670,235 480,008 381,991 407,470	120,036 86,144 80,515 72,996	645,095 455,218 358,479 385,496	46,436 48,892 41,137 35,420	100.833 86,346 70,733 64,310 54,281
	232,987 136,126 228,326 108,133	1,228,232 809,917 1,893,561 1,277,056	100,166 56,724 83,667 32,895	722,955 438,108 707,439 306,526	95,448 56,455 81,319 32,412	670,167 418,010 651,170 285,376	71,279 38,847 75,277 42,728	363,261 208,426 153,981 531,336 370,434
	29,730 7,874 1,082 411	549,794 236,478 71,449 77,876	7,349 2,081 270 100	89,056 33,708 3,966 2,273	7,208 2,051 267 99	61,125 29,723 3,324 2,092	12,528 3,549 517 213	137,916 46,896 5,989 5,459
	2,218,856 2,279,649 952,667 1,230,784	3,030,362 5,314,336 3,004,207 8,247,888	911,680 1,269,731 491,957 501,818	1,937,082 5,075,916 2,565,516 3,761,585	878,121 1,244,595 478,742 489,481	1,669,385 4,726,530 2,425,202 3,489,905	573,995 519,381 226,507 368,392	373,746 688,495 376,500 1,623,695
T	Royalty ne less	t Income loss			All other net income	sources less loss	Adjustr	
		Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
\vdash	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
	208.690	637.755	234,935	1.161.429	942.363	310.774	375.689	689,007
	2,376	11,379	4,765	8,621	11,682	-252,825	3,705	15,768
	9,391	9,233	8,104	10,222	26.095	8,104	5,605	35,848 16,437 22,984
1 -	9,649 15,041	5,260 5,053	13,151 10,275	23,905 20,822	56,496 64,673	22,747 34,580	16,208 25,562	25,273
	17,961	25,745	17,330	38,306	78,226	31,524	28,032	38.472
	16,214	14,099	13,834	22,179 (*)	L 60,478	15,535	10,774	15,195 11,492 28,995
	13,676	29,624	5,062	15,757	41,305	18,535	16,534	25,490
	6,937 6,799 4,459 7,461 3,695	8,522 9,778 3,780 37,159 12,290	11.028 15,991 (*) 6,690 (*)	41,536 77,167 (*) 28,036 (*)	38,952 44,575 21,602 27,775 23,619	12,813 19,002 7,536 17,337 6,729	17,326 17,840 9,485 13,732 12,153	14,410 31,103 5,952 24,366 11,560
	19,944 13,120 7,717 22,252 12,503	60,782 88,485 29,382 97,695 114,891	25,296 17,427 13,119 31,309 17,899	97,932 66,561 38,565 263,458 181,043	80,320 44,641 30,475 49,820 28,360	33,909 23,709 25,237 74,777 77,752	50,689 26,290 14,175 32,023 17,606	79,421 47,059 27,108 66,311 65,261
	4,452 1,769 275 128	92,555 84,847 30,365 49,983	6,135 2,155 330 146	88,709 66,361 23,136 19,375	8,703 2,535 408 182	29,836 22,680 6,654 3,829	4,808 1,112 104 27	24,980 8,413 1,288 290
						I		
· · · ·		. 6,881,958 55,209 134,778 238,055 423,708 636,673 730,233 612,415 509,398 240,958 231,985 240,958 231,985 136,105 159,715 222,997 136,126 228,326 106,133 29,730 7,874 1,082 411 2,216,956 2,279,649 352,667 1,230,784 Royality ne Royality 6,881,958 19,596,792 55,209 96,784 134,776 56,489 230,055 16,499 423,705 424,933 636,873 1,009,440 730,233 1,244,293 539,399 1,224,295 393,470 870,579 407,574 992,578 395,66,622 994,913 240,958 677,599 231,983 672,891 180,105 562,371 193,905 505,531 366,115 2,109,52 133,905 505,531 366,13 1,277,056 29,730 549,784 1,082 71,439 481 17,876 2,218,856 3,003,032 2,279,649 5,314,336 952,667 3,004,207 1,230,784 8,247,888 952,667 3,004,207 1,230,784 8,247,888 9,391 9,233 9,449 5,280 15,041<	6,881,958 19,596,792 3,175,188 55,209 96,784 8,529 134,776 58,486 98055 239,055 16,499 72,255 423,708 424,333 122,121 636,873 1,009,440 292,505 730,233 1,234,219 375,235 612,415 1,231,860 334,414 509,396 1,224,595 225,271 356,562 994,913 192,773 240,956 677,599 124,234 231,983 672,881 122,246 100,105 522,317 86,899 153,716 325,679 83,581 139,905 505,531 72,997 228,326 1,933,561 83,661 139,905 505,531 72,997 228,326 1,933,561 20,967 1,022 71,449 2091 1,032 71,449 2091 1,032 71,449 2091 1,032 71,649 216,751	6,881,958 19,596,792 3,175,188 13,340,099 55,209 96,784 8,529 34,672 236,055 146,499 75,255 89,521 423,776 424,933 122,121 201,541 656,673 1,009,440 292,505 537,470 730,233 1,224,219 375,235 966,889 612,415 1,231,680 334,414 1,005,669 393,470 670,570 222,215 339,398 407,674 992,576 225,271 1,983,939 231,983 672,681 122,246 670,232 193,905 565,531 72,997 407,474 240,958 677,599 124,234 625,812 231,983 672,681 122,246 670,235 133,126 809,917 56,724 486,1006 159,716 522,877 83,891 381,991 10,812 221,935 1,824,176 2001,33,708 13,126 809,917 56,724 438,109 <tr< td=""><td>6,881,958 19,596,792 3,175,188 13,340,099 3,090,399 55,209 96,744 8,529 34,672 8,465 226,055 14,6,499 75,255 99,521 67,762 423,706 424,333 122,121 201,541 115,490 423,706 424,333 122,121 201,541 115,490 55,209 96,750 222,215 933,996 220,054 612,415 1,231,680 334,414 1,005,669 331,910 303,470 975,570 222,215 933,998 220,154 303,470 975,570 222,217 1,958,393 221,912 303,470 975,570 222,217 1,958,393 221,912 303,470 975,570 223,217 1,958,393 221,912 303,470 175,252 122,245 677,255 129,920 301,510 522,317 98,381 391,991 90,551 159,716 522,317 98,381 391,919 90,552 374,42 <td>6.881.958 19.596,792 3.175.180 13.440.099 3.090,939 12.311.002 134.776 54.468 9.035 14.649 7.555 89.521 6.65,77 3.457 233.055 14.6499 7.555 89.521 6.75,82 6.66,87 100.469 423.706 4.24.303 122.121 20.1541 115.460 160.469 503.737 1.094.40 225.055 53.74.70 285.665 493.316 503.398 1.224.955 23.560 1.201.091 220.054 1.775.447 303.700 670.577 222.215 339.398 220.121 901.298 240.9586 677.589 124.234 625.512 119.051 580.914 213.983 652.3673 1.22.246 670.255 120.036 645.935 140.105 622.317 88.899 440.008 86.144 455.218 139.905 552.573 72.897 147.757 119.355 336.464 139.716 552.573 72.458 122.</td><td>0.881,056 18,560,792 3,175,186 13,340,009 3,000,039 12,311,002 1,688,275 55,205 96,764 95,205 105,389 32,106 34,415 40,027 280,055 146,489 72,255 99,221 67,762 67,427 44,433 423,709 44,433 122,121 20,744 115,465 82,282 145,409 70,233 1,234,649 73,235 956,6889 398,651 882,382 145,409 91,2415 1,231,680 234,416 1,056,689 398,651 882,482 155,065 303,470 167,0570 222,215 633,939 220,121 197,124 894,599 67,106 20,0356 677,599 122,244 623,122 119,051 584,159 46,892 21,855 52,257 23,897 83,939 80,106 54,444 46,5214 46,892 23,185 52,257 2,2344 623,912 11,614,992 119,356 12,244 42,392 11,21,717 19</td></td></tr<>	6,881,958 19,596,792 3,175,188 13,340,099 3,090,399 55,209 96,744 8,529 34,672 8,465 226,055 14,6,499 75,255 99,521 67,762 423,706 424,333 122,121 201,541 115,490 423,706 424,333 122,121 201,541 115,490 55,209 96,750 222,215 933,996 220,054 612,415 1,231,680 334,414 1,005,669 331,910 303,470 975,570 222,215 933,998 220,154 303,470 975,570 222,217 1,958,393 221,912 303,470 975,570 222,217 1,958,393 221,912 303,470 975,570 223,217 1,958,393 221,912 303,470 175,252 122,245 677,255 129,920 301,510 522,317 98,381 391,991 90,551 159,716 522,317 98,381 391,919 90,552 374,42 <td>6.881.958 19.596,792 3.175.180 13.440.099 3.090,939 12.311.002 134.776 54.468 9.035 14.649 7.555 89.521 6.65,77 3.457 233.055 14.6499 7.555 89.521 6.75,82 6.66,87 100.469 423.706 4.24.303 122.121 20.1541 115.460 160.469 503.737 1.094.40 225.055 53.74.70 285.665 493.316 503.398 1.224.955 23.560 1.201.091 220.054 1.775.447 303.700 670.577 222.215 339.398 220.121 901.298 240.9586 677.589 124.234 625.512 119.051 580.914 213.983 652.3673 1.22.246 670.255 120.036 645.935 140.105 622.317 88.899 440.008 86.144 455.218 139.905 552.573 72.897 147.757 119.355 336.464 139.716 552.573 72.458 122.</td> <td>0.881,056 18,560,792 3,175,186 13,340,009 3,000,039 12,311,002 1,688,275 55,205 96,764 95,205 105,389 32,106 34,415 40,027 280,055 146,489 72,255 99,221 67,762 67,427 44,433 423,709 44,433 122,121 20,744 115,465 82,282 145,409 70,233 1,234,649 73,235 956,6889 398,651 882,382 145,409 91,2415 1,231,680 234,416 1,056,689 398,651 882,482 155,065 303,470 167,0570 222,215 633,939 220,121 197,124 894,599 67,106 20,0356 677,599 122,244 623,122 119,051 584,159 46,892 21,855 52,257 23,897 83,939 80,106 54,444 46,5214 46,892 23,185 52,257 2,2344 623,912 11,614,992 119,356 12,244 42,392 11,21,717 19</td>	6.881.958 19.596,792 3.175.180 13.440.099 3.090,939 12.311.002 134.776 54.468 9.035 14.649 7.555 89.521 6.65,77 3.457 233.055 14.6499 7.555 89.521 6.75,82 6.66,87 100.469 423.706 4.24.303 122.121 20.1541 115.460 160.469 503.737 1.094.40 225.055 53.74.70 285.665 493.316 503.398 1.224.955 23.560 1.201.091 220.054 1.775.447 303.700 670.577 222.215 339.398 220.121 901.298 240.9586 677.589 124.234 625.512 119.051 580.914 213.983 652.3673 1.22.246 670.255 120.036 645.935 140.105 622.317 88.899 440.008 86.144 455.218 139.905 552.573 72.897 147.757 119.355 336.464 139.716 552.573 72.458 122.	0.881,056 18,560,792 3,175,186 13,340,009 3,000,039 12,311,002 1,688,275 55,205 96,764 95,205 105,389 32,106 34,415 40,027 280,055 146,489 72,255 99,221 67,762 67,427 44,433 423,709 44,433 122,121 20,744 115,465 82,282 145,409 70,233 1,234,649 73,235 956,6889 398,651 882,382 145,409 91,2415 1,231,680 234,416 1,056,689 398,651 882,482 155,065 303,470 167,0570 222,215 633,939 220,121 197,124 894,599 67,106 20,0356 677,599 122,244 623,122 119,051 584,159 46,892 21,855 52,257 23,897 83,939 80,106 54,444 46,5214 46,892 23,185 52,257 2,2344 623,912 11,614,992 119,356 12,244 42,392 11,21,717 19	

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Individual Returns/1975 • Age 65 or Over

Table 4.1-Returns of Taxpayers Age 65 or over: Selected Income and Tax Items by Size of Adjusted Gross Income-Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

Size of adjusted gross in	come		ustmenta- Sick pay i	-Continued Exclusion	Total de	ductions	Taxsble	Income	incom before	
Size of solution gross in	CONTRE	Numbe		Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(33	3)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total			105,699	261,927	7,585,983	21,495,636	5,676,375	48,720,171	5,680,426	12,39
			(*) 16,471 14,271	(*) 63,541 40,476	226,388 347,655 564,814 751,115 834,908	398,396 592,368 1,013,419 1,387,652 1,608,774	(*) 351,662 598,695	(*) 147,487 636,556	(*) 	() ()
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$2,000 \$8,000 under \$9,000 \$9,000 under \$10,000	ини и - - -		13,621 16,811	31,623 29,568	699,254 568,980 440,949 447,994 366,453	1,416,553 1,172,308 1,006,662 1,026,041 961,437	648,300 545,906 424,788 435,654 372,147	997,563 1,306,003 1,347,735 1,788,667 1,890,340	648,300 545,906 424,788 435,654 372,147	1! 22 23 33
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000]	7,235 (*) (*)	15,745 (*) (*)	267,711 259,272 192,212 173,431 147,872	684,191 656,281 487,057 478,804 478,512	261.113 256,266 190,840 172,622 147,049	1,525,451 1,741,449 1,471,220 1,462,033 1,324,161	261,113 256,266 190,840 172,622 147,049	21 21 22
\$15,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000		ב	18,268 5,764 4,094 769	36,605 9,033 4,139 1,518	509,582 245,058 139,541 232,788 110,079	1,812,538 983,996 676,047 1,433,365 1,331,141	503,331 243,450 139,261 231,271 109,645	5,768,146 3,873,152 2,792,973 6,746,821 5,799,893	503,331 243,450 139,261 231,271 109,646	1,1: 8: 6- 1,8. 2,0:
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more			245 68 (*) (*)	356 70 (*) (*)	30,299 8,095 1,104 420	813,508 544,337 218,839 313,410	30,118 8,040 1,089 413	3,160,262 1,749,900 521,361 643,676	30,118 8,040 1,089 413	1,4 9 3 4
All ratums, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or mora			33,888 30,432 12,195 29,214	118,282 61,191 30,725 51,729	2,724,890 2,543,630 1,040,408 1,276,965	5,000,610 5,583,201 2,784,844 8,127,181	957,072 2,426,795 1,027,890 1,266,618	766,364 7,332,309 7,524,314 31,077,185	958,122 2,426,795 1,027,990 1,266,618	1 1,2 1,3 8,7

		Tax c	redita		Incon	ne tax				
Size of adjusted gross income	To	tai	Retin			credits	Total in	come tax	Total tax	LADIITY
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amour
	(41)	(42)	(43)	(44)	(45)	(45)	(47)	(45)	(49)	(50)
Total	5,680,426	518,470	596,075	88,602	5,245,328	11,674,710	5,247,509	11,906,986	5,505,908	12,2 37
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(*) 	(*) (*) 			(*) 224,548 475,756	(*) 	228 (*) (*) (*) 224,554 475,757	(*) (*) (*) (*) 11,909 70,938	6,811 24,123 47,638 68,007 279,642 502,544	07 32 91 94 47 56
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$5,000 \$8,000 under \$9,000 \$9,000 under \$10,000	648,300 545,906 424,788 435,654 372,147	37,188 37,216 31,235 30,146 31,452	66,512 62,727 53,252 39,592 59,455	7,345 8,580 8,294 6,561 10,529	\$31,573 520,382 405,378 430,146 368,548	117,153 170,616 187,179 267,605 293,130	531,573 520,382 405,378 430,157 368,548	117,153 170,616 187,179 267,871 293,130	\$49,456 527,687 408,126 431,185 369,014	1 19 1 02 1 26 2 84 3 43
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	261,113 256,266 190,840 172,622 147,049	22,168 22,340 15,949 15,603 13,660	32,919 30,427 23,062 20,367 16,160	4,918 5,543 3,170 3,924 3,666	259,214 255,966 188,377 172,129 146,739	245,608 289,407 249,864 254,648 233,736	258,214 255,968 189,977 172,128 146,761	245,608 289,407 249,864 254,648 233,762	259,792 255,871 189,990 172,622 147,072	2 41 2 45 2 86 2 50 2 71
\$15,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$30,000 \$30,000 under \$50,000 \$30,000 under \$50,000	503,331 243,450 139,261 231,271 109,646	53,529 30,784 20,519 43,859 32,950	50,009 26,458 12,129 21,675 6,541	9,142 4,888 1,590 3,996 1,006	502,043 243,344 139,026 230,476 109,512	1,078,441 795,083 620,732 1,782,382 2,055,443	502,699 243,366 139,033 230,492 109,568	1,078,677 795,403 620,775 1,783,276 2,057,864	504,278 243,671 139,261 230,570 109,690	1.1 54 6 28 6 05 1.8 01 2.0 54
\$100,000 under \$200,000 \$200,000 under \$500,000 \$50,000 under \$1,000,000 \$1,000,000 or more	30,11E 8,040 1,089 413	18,918 14,426 6,740 6,009	1,596 409 91 38	285 73 16 9	30,053 8,019 1,087 412	1,447,092 955,723 318,041 429,651	30,124 8,048 1,094 415	1,452,525 962,858 322,159 439,487	30,173 9,066 1,098 419	1,4 447 9 196 3 453 4 463
All raturns, summary Under \$5.000 \$5.000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	959,122 2,426,795 1,027,990 1,266,818	33,969 167,237 89,721 228,548	74,646 281,538 122,855 118,936	5,166 41,307 21,222 20,905	702,603 2,256,027 1,023,426 1,263,972	82,975 1,035,883 1,273,263 9,482,589	703,184 2,256,038 1,023,448 1,264,839	84,523 1,035,950 1,273,290 8,513,222	927.765 2,285.470 1,025,447 1,267,226	1 27 1,0 74 1,3 92 9,7 05

(*) Estimate is not shown separately because of the small number of sampla raturns on which it was based. However, the data are included in the appropriate totals. 'Comprises net profit lass loss from businesses, farms, partnerships, and Small Business Corporations. NOTE Detail may not edd to total because of rounding.

able 4.2—Itemized Deduction Returns of Taxpayers Age 65 or Over: Itemized Deductions by Type and by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total It deduct		Nedical an axpenses		Taxes	paid	Interes	t paid	Contrib	utions	Niscella deduc	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(8)	(7)	(6)	(9)	(10)	(11)	(12)
Total	2,159,952	11,529,529	2,004,378	2,823,016	2,108,764	3,835,882	1,046,846	1,385,250	2,033,069	2,549,693	1,714,510	923,57
der \$1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
	1,353	4,702	1,124	849	1,353	1,526	1,079	1,854	1,353	386	(*)	(*)
	24,651	79,831	22,102	45,105	24,851	17,727	4,292	4,789	21,874	6,232	16,265	5,979
	88,743	246,724	80,506	123,469	81,038	62,892	29,224	24,919	74,555	29,976	58,607	5,469
	133,714	393,865	126,840	203,104	119,315	89,818	59,177	35,930	110,322	51,485	83,934	13,520
l under \$6,000	139,298	435,341	132,299	192,571	136,665	100.058	64,824	33,67D	125,223	72,860	109,274	35,72
l under \$7,000	128,755	398,216	123,925	160,630	125,150	110.228	50,519	41,277	118,433	65,048	92,919	21,03
under \$8,000	137,727	470,172	132,439	227,795	133,559	110.015	58,455	31,551	131,043	84,832	109,909	15,979
j under \$3,000	155,825	503,856	146,806	187,280	151,299	146,396	72,604	64,325	151,472	86,391	116,397	19,463
l under \$10,000	132,994	514,368	123,968	215,665	129,089	127,309	70,375	48,568	122,873	77,058	112,633	45,246
0 under \$11,000	105,756	390,532	102,686	126,188	103,359	115,305	59,578	57,578	101,424	70,037	85,750	21,425
0 under \$12,000	101,553	360,551	94,295	129,574	100,754	110,297	46,134	32,195	96,449	69,882	84,710	18,600
0 under \$13,000	74,981	252,979	67,592	69,239	72,286	89,515	43,652	31,381	70,440	43,657	60,332	14,385
0 under \$14,000	75,780	269,357	66,807	63,045	74,941	92,114	45,135	27,542	72,160	69,130	64,358	15,555
0 under \$15,000	68,005	294,576	64,717	89,943	67,984	90,927	39,248	39,400	66,406	48,036	59,904	26,270
0 under \$20,000	225,227	1,104,928	210,829	323,738	223,110	353,023	117,649	138,691	215,118	214,273	184,137	72,065
0 under \$25,000	150,311	745,378	140,444	185,406	150,311	272,712	77,041	79,014	146,924	136,043	129,533	71,400
0 under \$30,000	99,322	574,577	88,207	73,464	96,021	255,082	50,732	64,829	96,934	122,699	79,201	56,504
0 under \$30,000	174,311	1,284,870	158,067	204,539	174,178	533,718	83,275	183,197	170,486	249,141	145,956	114,277
0 under \$100,000	101,316	1,309,139	86,481	131,407	101,215	551,563	50,859	175,125	99,016	306,988	64,584	141,845
00 under \$200,000	29,219	810,774	23,216	46,722	29,183	310,630	18,223	112,866	28,602	243,536	25,139	96,997
00 under \$500,000	7,936	543,939	6,252	15,452	7,929	177,196	4,969	82,712	7,791	206,710	7,207	61,869
00 under \$1,000,000	1,097	218,823	836	2,262	1,096	57,670	704	34,110	1,078	100,165	1,006	24,599
,000 or more	419	313,407	279	674	419	58,743	289	38,810	419	192,285	389	22,89
ums, summary: # \$5,000 00 under \$10,000 000 under \$15,000 000 or more	250,320 694,399 426,075 789,158	732,745 2,321,954 1,567,994 6,905,835	232,431 661,437 396,097 714,411	377,401 983,940 477,889 983,683	228,216 675,762 419,324 785,462	173,383 594,005 498,157 2,570,335	94,481 316,777 233,747 401,841	68,408 219,390 188,096 909,352	208,761 649,044 408,899 766,365	88,122 386,189 300,742 1,774,638	161,170 541,132 355,054 657,154	25,43 137,45 96,23 664,444

stimete is not shown separetely because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals udes data for type not specified. E: Datail may not add to total because of rounding.

Section 5

State and Regional Data

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Table 5A.—Returns with	Political	Contributions	Credit,	Deduction,	or	Presidential	Election	Campaign Fund	Checkoff, by	States
		All figures are esti	mates base	n samples	nev a	mounts are in thous	feasilob to abas			

States	Number of	Returns w tor political	rith cradit contributions	Returns wit for political	h deduction contributions		n Presidantial gn Fund checkoff
	ratuma	Number of returns	Amount	Number of raturns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United Statas, total	21,689,355	1,571,275	37,600,297	687,571	61,378,210	20,738,611	33,087,788
ana . 4. na . Res . Smia	202,373 40,806 185,521 136,927 2,352,516	12,781 2,770 19,845 4,455 228,688	387,443 70,379 565,030 135,548 5,459,470	8,288 1,481 7,174 2,184 93,564	584,269 149,385 647,188 162,410 9,048,169	37,981 171,412 132,691	318,442 58,134 278,147 220,2 96 3,458,225
rado	308,515 384,189 74,796 90,106 836,713	23.975 32,636 4,619 8,359 54,325	509,687 771,761 157,494 213,322 1,022,635	6,582 t0,990 3,594 2,928 21,143	508,003 1,169,803 224,292 236,0 64 1,847,583	85,540	467,155 592,767 112,852 114,890 1,296,547
94	394,052	18,661	411,893	12.021	1.211.499	383.548	620,007
	115,235	5,783	137,734	4.111	359,750	111.522	178,291
	67,690	4,254	45,354	945	75,514	65.972	106,919
	1,289,095	84,012	1,882,564	51.282	4,873,377	1.239,922	1,961,778
	412,151	34,181	894,429	¥7.795	1,930,456	385,727	633,982
as	283,226	15,685	299,937	6,894	423,864	277,802	455,343
	162,007	12,406	187,350	6,487	465,841	153,182	245,379
	236,209	15,979	407,226	5,011	600,010	229,586	380,935
	304,929	23,420	629,563	7,235	947,382	288,561	468,368
	86,859	6,520	172,337	2,095	214,826	82,518	136,449
land	442,314	21,962	373,555	21,131	1,604,784	425,340	670,745
schusts	768,564	62,886	1,687,102	23,091	1,811,282	731,155	1,141,132
igan	887,270	53,650	1,278,330	27,916	1,871,028	849,568	1,398,066
ssola	360,148	57,443	877,461	13,502	986,655	321,226	503,569
ssipp	146,891	15,179	308,387	6,520	708,075	135,201	215,213
oun	390,407	11,711	174,086	14,791	1,040,708	380,854	501,581
ana	60,998	2,204	32,392	2,154	110,651	58,988	95,515
aska	136,792	3,161	70,936	3,642	250,818	134,209	213,201
da	81,307	6,179	139,546	3,039	404,836	78,226	121,494
Hampshire	94,521	6,293	148,850	1,770	183,146	90,832	143,177
Jersey	1,022,462	90,428	2,795,386	23,123	1,904,757	986,889	1,576,528
Mencco	98,284	8,981	190,497	3,402	216,478	92,334	149,696
York	2,393,565	240,696	6,127,015	82,674	7,492,916	2,281,324	3,545,235
Carolina	371,522	20,881	329,999	11,958	1,170,032	354,167	572,907
1 Dekota	61,021	4,931	96,568	1,573	113,357	57,706	93,344
ome	1,057,271	65,804	1,497,858	32.041	2,956,417	1,016,786	1,605,688
	183,981	4,921	87,234	4,542	486,592	177,736	298,096
	198,691	14,782	418,882	2,520	229,634	191,018	316,086
	1,383,335	75,536	2,072,985	43,134	4,109,261	1,336,464	2,134,660
	95,785	5,431	128,253	3,134	383,849	93,838	150,989
1 Carolina	236,429	7,879	155,371	4,690	528.742	230,071	389.375
	54,706	4,060	106,444	1,796	170,323	52,075	85.431
	313,314	22,110	603,191	7,419	969,303	2 96 ,272	482,376
	1,128,227	42,142	998,571	23,173	1,948,471	1,098,784	1.759.527
	113,755	7,432	157,391	2,965	130,710	109,269	177,182
ont	45,317	4,310	71,045	1,126	56,263	43,583	70,011
	551,127	31,180	706,719	19,321	1,565,739	524,498	837,558
	347,203	25,044	700,078	14,837	1,207,684	328,578	541,692
	119,313	6,350	121,712	1,286	134,231	116,721	192,994
	396,480	25,098	623,126	11,514	694,838	377,515	620,203
nng FPO' o Rico Citzens abroad ^o	39,013 108,294 (*) 34,173	(*) (*) (*)	31.928 (') (*) -	(*) (*) 503	38,687 (*) 86,208	37,597 106,696 (*) 33,630	61,055 157,585 (*) 55,849

Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals turns filed from Army Post Office and Fleet Post Office addresses. Turns filed from Panama Cenal Zone, Virgin Islands, or abroad.

TE: Detail may not add to total because of rounding



Introduction

Data in this section classify taxpayers by State and by Internal Revenue Service Region. The boundaries of these regions are indicated in the map included in this section. These geographic classifications, as well as some of the limitations applying to the data for these areas, are explained below.

Geographic Data

Geographic tables classify taxpayers according to the State or other area in which they lived, including the District of Columbia and, as described below, Puerto Rico. Returns of service men and women who filed from Army Post Office and Fleet Post Office addresses and of other U.S. citizens living abroad are classified in separate categories. Residents of Puerto Rico had to file U.S. income tax returns only if they had income from sources outside Puerto Rico or income earned in Puerto Rico as employees of the U.S. Government, and the income on these returns was limited to these amounts. U.S. citizens residing abroad could, under certain circumstances, exclude as much as \$25,000 of earned income from their adjusted gross incomes,

Method of Geographic Coding

Geographic coding of returns for *Statistics of Income* was based on the address reported at the top of each tax return. This method of geographic coding was subject to certain limitations. Not all taxpayers gave their home address; some reported: (a) the address of the tax lawyer accountant who prepared the return,

(b) the address of their place of busines or

(c) a post office box number. To the exte that such an address was located in a Sta different from the taxpayer's home, the accur cy of the data was affected.

Data for 1975

Data are shown this year for returns w political contributions credit, political contrib tions deduction, and presidential election car paign fund checkoff (table 5A), as well as f returns with the earned income credit provide for by the Tax Reduction Act of 1975 (tab 5B). Information on the components of tl major types of itemized deductions is shown table 5.2, and additional data on the types taxpayers' dependents is presented in tab 5.3.

Table 5B.—Returns with Earned Income Credit: Total and Refundable Portion by States

All figures		actimator	hacad	0.0	complee		amounte	970	in	thousands	٥f	dollare	
All liguies	ale	esumates	uaseu	011	samples	-money	announts	ale	100	unousanos	UI.	uuliai s	

	Number of	Adjusted gross	Total earned	Refundabla	portion	Returns with refundable serned	1 wholly Income credit ¹
States	returns ¹	less deficit	income credit 1	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(8)	(7)
United States, total	8,214,533	29,659,849	° 1,249,960	4,334,159	886,755	2,966,092	697,462
bama	161,270	778,154	33,259	112,921	23,218	77,955	18,889
	6,838	34,805	1,386	4,391	1,064	3,904	1,023
	69,538	324,792	15,558	52,698	11,979	35,398	8,876
	85,711	394,575	18,037	58,944	12,244	37,383	9,760
	571,564	2,766,639	112,936	414,617	82,724	277,889	63,177
orado	63,436	262,383	13,776	51,249	10,769	37,904	8,772
medicut	40,121	169,486	7,674	34,763	5,904	26,476	4,817
avaro	17,842	68,759	3,083	12,938	2,092	8,406	1,569
rict of Columbia	19,813	93,770	4,187	12,927	3,107	9,922	2,450
ida	294,092	1,354,606	63,936	211,643	46,786	149,238	36,320
หฐม่อ คมั่ง	226,231 15,654 26,975 233,540 131,910	1,124,235 86,600 111,461 1,106,945 576,901	48,902 3,135 5,564 48,864 28,257	165,858 11,784 20,129 186,215 94,854	34,361 2,490 3,978 37,111 21 180	115,018 8,511 13,375 122,910 69,935	28,203 1,983 3,114 30,306 17,208
1sas	58,625	241,569	11.642	34,579	7,048	23,143	6,114
	60,751	277,149	11.727	42,508	7,839	22,562	5,617
	134,815	574,102	28.123	104,084	20,982	70,733	16,281
	152,953	772,515	32,405	101,598	23,510	67,961	18,627
	41,533	205,344	8,270	29,365	5,857	19,906	4,864
rland	107,672	491,597	20,460	80,448	14,882	61,232	11,964
	128,219	647,095	23,546	92,625	17,292	64,698	12,748
	209,897	962,161	40,874	151,468	29,231	113,269	24,862
	90,820	433,378	16,197	57,875	9,743	33,783	7,144
	107,803	501,077	23,861	82,192	17,433	54,422	13,303
ouri	167,887	671,316	37,654	136,217	28.767	103,399	25,715
	22,641	91,472	4,303	16,550	2.978	11,454	2,455
	31,324	129,555	6,079	20,171	3.260	8,002	1,958
	25,374	109,806	4,841	19,070	4.006	13,514	3,065
	20,520	111,042	3,628	12,225	2.440	8,858	2,089
 Jersey Mexico York Carolina Dakota 	176,626	813,631	39,598	131,939	29,831	96,694	25,062
	43,431	197,162	8.521	30,205	6,068	21,889	4,878
	412,423	2,077,456	83,793	269,561	58,560	187,228	45,532
	229,332	1,137,451	46,173	157,302	33,367	99,488	24,254
	17,651	73,830	3,531	12,132	2,011	6,920	1,423
)	254.573	1.229.839	46,226	146,375	27,640	106,112	22,078
	105.817	497.274	23,250	82,376	17,639	55,185	13,997
	49,114	210,097	10,679	35,572	7,647	22,451	5,642
	274,669	1,349,581	50,903	180,549	33,292	112,261	25,638
	23,039	110,219	3,915	15,353	3,339	12,870	2,841
th Carolina	112,214	591,610	22,341	68,496	14,400	37,430	8,237
	23,432	85,302	4,679	17,277	2,831	7,846	1,697
	190,072	965,609	37,120	141,740	26,674	95,936	19,743
	459,984	2,247,229	91,201	303,499	62,934	207,224	50,796
	35,234	154,637	7,577	26,754	5,539	18,071	4,351
nont	17,813	84,021	3,412	12,079	2,259	8,103	1,856
ma	152,917	832,779	26,077	91,052	18,060	55,408	12,781
hington	102,636	514,050	18,756	64,823	13,476	52,399	11,588
4 Virgnia	56,777	298,757	12,796	40,788	9,331	26,307	7,006
zonsin	120,090	530,735	22,782	84,829	15,264	57,371	11,681
vring VFPO- to Rico citizens abroad*	11,193 18,018 (*) 	52,774 124,551 (*) —	1,920 1,950 (*)	6,405 (*) (*) -	(*) (*) (*)	(*) (*) (*) (*)	(*) (*) (*)

(stimate is not shown separately because of the small number of semple returns on which it was based. However, the data are included in the appropriate totals, udes data for returns with earned income credit which offsets tax liability, and the refundable portion of the earned income credit.
a also included in retundable portion, columns 4 and 5.
ums filed from Army Post Office and Fleet Post Office eddresses.
ums filed from Panama Canel Zone, Vrgin Islands, or abroad
E: Detail may not add to total because of rounding.

Table 5.1-Selected Sources of Income, Deductions, and Tax Items, by States and Regions

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

	Number of	Adjusted gross	Salaries sr (gros	id wagas Na)	Business or net prof	it less	Farm net lesa k		Partnership lesa k	
States and regions	returns	income less deficit	Number of returns	Amount	Number of returns	Amount	Number of	Amount	Number of	Amoun
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States, total	82,229,332	547,784,671	73,520,046	795,399,482	7,242,542	39,421,475	2,755,041	3,563,322	2,472,526	10,7
Alabama Alaska Araona Arkansas Zaiforna	1,190,083 154,800 645,347 698,413 8,660,529	12,274,800 2,790,812 8,892,519 6,479,091 104,480,638	1,102,652 148,296 731,934 597,238 7,701,499	10,774,087 2,587,000 7,485,239 5,170,191 87,090,886	96,509 20,784 83,106 81,597 912,264	539,200 91,363 262,571 363,463 4,894,599	45,403 1,362 7,970 61,589 111,102	44,329 4,528 16,964 48,322 73,760	26,383 7,531 28,178 27,199 401,670	1 1 1,3
Colorado Connectuut Delaware Stathic (of Columbia Tionda	1,041,115 1,243,732 236,081 309,551 3,180,918	12.051,252 16,174,169 2,937,583 3,690,624 34,240,232	941,278 1,108,191 215,623 280,404 2,683,873	9,999,900 13,378,405 2,481,251 3,034,420 26,400,067	122,687 96,661 15,727 16,934 300,739	575,690 614,722 83,969 92,035 1,394,062	37,574 6,118 3,565 270 48,479	72,068 2,498 21,576 —1,104 —56,880	47,509 42,565 5,544 8,982 96,461	1
Georgia Tawain daho Ilinois Mana	1,776,459 358,510 308,238 4,476,990 2,022,623	18,483,821 4,269,025 3,189,948 57,066,124 23,230,630	1,626,495 328,856 268,556 3,982,039 1,811,221	16.093.513 3.669.698 2.536.786 47.799.686 19.525.606	146,661 33,368 39,249 350,119 173,013	728,509 141,023 195,186 2,189,223 881,966	66,389 5,787 24,661 128,847 113,113	5,819 8,679 66,295 615,001 312,071	61,165 22,942 12,088 140,323 40,724	1
owa Kanas Kantucky Joursana Maine	1.106,216 887,400 1,156,570 1,276,694 406,518	12,649,586 10,095,249 11,799,083 13,757,740 3,842,538	916,761 763,018 1,018,238 1,178,764 363,926	9,241,692 7,686,830 9,608,417 11,811,399 3,141,819	122,851 102,847 111,657 105,586 47,491	626,433 591,515 582,693 645,933 228,479	149,471 92,840 133,397 33,133 7,728	915,179 366,224 54,033 99,747 9,156	49,245 25,634 36,486 31,256 4,972	
Naryland Massachusatts Michigan Minsissippi	1,679,807 2,321,090 3,352,873 1,526,636 721,187	21,892,364 26,517,856 41,101,962 17,392,265 6,732,088	1,548,844 2,084,442 3,051,182 1,345,098 552,776	18,955,459 22,570,960 35,764,883 14,413,239 5,776,016	124,744 175,088 250,834 152,766 64,868	812, 568 930,635 1,418,722 639,492 375,346	21,450 4,726 64,662 114,139 46,199	59,234 13,387 51,447 315,108 —93,847	36,011 40,199 83,821 40,970 20,000	:
Musoun Montana Notasha Nevada New Hampshire	1,783,749 297,349 614,764 272,992 338,499	19,260,942 2,979,493 6,645,557 3,085,793 3,529,250	1,553,208 251,908 507,361 253,115 302 489	15,977,528 2,296,446 4,831,203 2,705,595 2,948,962	176,663 36,818 70,258 26,386 33,576	868,587 176,288 330,384 118,968 151,956	142,692 24,747 79,393 1,884 2,052	71,205 77,442 427,954 —15,883 —966	44,264 12,333 24,504 8,549 7,016	
New Jorsey New Monco New York North Cacolina North Dakota	2,918,856 419,365 6,876,422 2,004,327 243,847	37,754,441 4,032,511 87,314,616 19,972,537 2,719,671	2,637,067 383,210 6,182,703 1,604,191 187,544	32,516,681 3,448,300 73,338,656 16,885,264 1,705,769	201,611 41,458 493,373 162,107 24,901	1,379,218 161,483 3,844,785 769,523 122,987	5,350 14,000 46,295 107,669 45,567	-20,798 36,546 46,544 151,654 432,054	80,495 13,126 187,547 50,519 9,295	
Dho Dhapona Dregon Pennsylvania Thode Island	4,181,357 1,011,707 925,316 4,573,333 370,662	48,100,944 10,479,769 10,166,326 52,086,776 3,907,629	3,601,657 909,205 822,013 4,088,332 328,540	41,572,226 8,766,874 8,339,610 44,597,288 3,277,780	326,081 122,587 102,190 344,663 25,250	1,742,233 576,348 508,139 2,210,841 168,356	124,372 85,351 40,231 56,128 417	215,446 98,305 18,823 78,496 1,028	90,155 27,359 33,387 90,926 7,358	
South Carolina South Dakota Ennessee Jaah	1,008,827 253,077 1,529,190 4,628,025 440,270	9,866,346 2,389,766 15,659,916 52,201,080 4,690,427	938,341 200,451 1,410,364 4,191,557 405,644	8,496,791 1,673,780 13,624,058 43,620,605 4,059,159	75,850 29,819 127,107 495,047 45,536	371,012 144,723 605,651 2,767,971 231,939	35,722 47,795 104,340 218,156 13,466	-17,571 155,629 -117,286 -278,442 -8,836	22,968 12,208 26,331 189,571 19,945	
/ermon! //rgina Yashington Yasi Vigima Yisconsii	178,753 1,918,588 1,443,115 609,955 1,788,831	1,775,864 22,634,996 17,556,906 6,707,336 19,639,184	157,762 1,750,947 1,291,057 562,896 1,570,614	1,442,973 19,431,358 14,462,150 5,769,885 16,607,389	20,964 137,735 146,763 45,166 156,019	90,699 704,719 855,365 290,666 80,2128	6,684 51,692 38,561 11,414 89,806	8,211 48,199 158,457 12,764 76,993	4,535 46,152 56,274 11,551 47,218	
Wyoming IPO/FPO/ Verto Rico 15 citizens abroad?	155,939 315,675 26,524 159,638	1,813,560 2,668,760 200,195 1,912,283	136,950 315,675 25,797 98,244	1,426,929 2,654,015 194,855 1,509,864	18,914 2,410 (*) 4,394	(*) (*) 14,160	9 569 1,614	-13,159 -1,507	(*) (*) 2.601	8
IRS Regions	82,229,332	947,784,871	73,520, 045	795,399,462	7.242,542	39,421,475	2,755,041	3,563,322	2,472,826	10, 3
Zentral Mid—Atahuc Midwesti Vorth Atlanuc Southeast Southeast Southeast Differ areas'	11,325,378 11,636,216 11,735,676 11,735,676 11,410,991 10,118,656 13,706,466 501,837	130,939,955 140,996,783 137,763,095 143,061,922 117,229,739 110,910,252 162,101,887 4,781,238	10,245,194 10,521,217 10,263,076 10,528,053 10,218,692 9,101,220 12,202,878 439,716	112,441,017 112,250,287 120,099,555 98,049,817 91,951,028 135,232,569 4,356,734	906,771 641,414 1,083,396 892,403 973,841 1,090,723 1,446,464 7,530	4,916,280 5,283,351 5,723,957 5,229,643 4,983,303 5,791,662 7,475,441 1,7,818	466,958 138,455 797,810 74,020 454,201 552,212 266,771 1,614	512,147 512,147 89,205 3,009,124 31,707 184,078 39,587 209,725 1,507	262,737 268,110 368,027 294,193 303,847 369,427 502,897 3,388	1

Table 5.1-Selected Sources of Income, Deductions, and Tax Items, by States and Regions-Continued

	Calac -1	and the l	Sales of p other 1	roperty	Dor	mestic and foreign	dividends received			
States and regions	Sales of assets ne less ic	t gain	capital a net g less is	ain	Тош	al i	Dividend adjusted gros		interest re	celvad
	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)	(18)	(17)	(18)	(19)	(20)
United States, total	7,574,823 55,956 14,642 95,834 58,146 966,036	14,071,892 133,914 43,513 196,871 124,770 1,995,461	952,540 9,340 1,990 7,911 14,601 77,788	135,605 	13,307,427 114,799 17,138 132,488 67,911 1,469,487	23,270,181 139,597 15,642 249,205 117,957 2,435,986	8,853,491 62,163 95,885 95,358 47,949 968,393	21,892,128 129,325 14,146 234,309 110,666 2,281,742	40,378,240 402,939 67,199 401,248 270,449 4,286,644	43,433,55 325,77 52,44 579,5 290,56 5,332,86
do	138,458 126,614 18,462 25,945 382,201	321,847 203,638 25,082 45,501 911,099	16,292 5,477 803 711 29,740	398 8.854 269 943 6,989	194,354 313,321 50,678 44,968 640,303	248,832 587,197 131,450 149,227 1,510,629	123,533 216,639 33,467 33,582 475,569	230,093 653,588 126,325 144,567 1,440,573	528,596 792,587 121,303 98,975 1,484,485	527,2 868,2 97,6 156,7 2,663,3
•	111,992 31,910 41,695 409,497 154,489	253,141 66,400 79,323 759,210 267,524	11,736 2,158 10,185 50,907 30,134	2,405 3,223 6,280 3,387 15,757	188,451 73,864 39,131 808,540 291,173	314,349 87,972 45,338 1,428,972 405,840	128,345 46,211 23,919 535,025 179,885	297,148 90,959 41,592 1,343,276 377,161	592,411 235,397 137,429 2,431,783 1,021,900	585,8 197,2 131,8 2,780,2 941,3
ky na	185,966 114,401 90,710 72,782 24,473	321,336 202,785 285,290 180,847 50,363	43,699 29,480 26,543 7,059 2,679	24,520 31,210 24,084 2,863 2,612	176,138 151,070 123,272 139,249 61,940	199.007 221.897 263.914 188.000 122.839	98,995 94,162 79,925 92,474 46,715	183,169 207,616 251,997 172,135 115,948	662,556 476,191 427,918 473,392 191,830	722,5 469,8 447,5 465,6 173,9
nd	108,666 150,566 264,293 201,034 40,350	185,733 277,683 355,525 298,708 83,480	13,298 6,330 27,182 36,280 5,441	7,397 1,642 22,955 22,224 3,736	271,762 432,261 552,214 270,660 58,068	387,960 804,149 839,724 359,504 94,868	182,713 292,399 367,352 188,213 45,543	360,603 757,625 779,412 333,917 87,568	680,179 1,374,833 1,712,405 923,412 223,117	730, 1,266, 1,607, 970, 232,
xi na sa sa a a mpohre	194,263 38,281 90,443 25,754 25,743	304,421 88,189 182,383 65,200 57,833	39,780 13,504 27,830 3,344 1,660	9.055 6.990 4.371 7.276 737	280,295 45,979 97,493 34,683 63,186	531,551 50,817 110,369 87,795 104,946	177,995 30,452 60,611 20,621 43,521	502,833 46,398 102,068 84,190 98,806	858,645 147,281 341,387 111,524 191,174	947.; 172. 383.; 139. 180.
lersey Hauco Corok Caroline Dakote	265,571 36,267 658,236 150,419 38,539	350,263 75,129 930,938 192,972 76,307	5,432 5,248 25,431 14,927 16,495	3.427 4,952 23,971 5,359 6,511	600,688 58,044 1,374,891 260,326 33,630	1,004,848 88,938 3,152,167 516,971 32,481	419,164 32,989 988,305 199,388 22,301	835,448 82,933 3,000,799 490,923 29,456	1,592,804 161,999 3,923,917 794,036 132,827	1,746, 190, 4,799, 718, 147,
xma n vyanja i laland	309,693 80,499 104,129 299,085 29,198	475,796 161,937 202,324 464,394 33,671	32,763 21,625 22,564 26,148 404	-21,338 21,323 4,666 -6,431 165	660,958 95,457 135,880 798,254 77,251	1,076,850 183,141 213,837 1,377,107 120,493	408,936 57,772 92,991 540,509 48,263	1,013,523 173,645 200,873 1,293,232 113,104	2,199,530 367,709 470,400 2,400,698 213,620	1,904, 43,6 498, 1,977, 201,
Carolina Dakota Sace	70,869 51,426 96,762 394,585 44,854	135,251 100,200 228,521 1,091,659 86,951	6.274 21,837 20,391 84,623 7,237	5,458 3,594 18,035 31,578 1,425	113,459 44,264 151,081 574,202 54,345	183,349 49,774 202,657 1,109,409 71,113	56,908 28,282 90,990 379,834 32,090	173,392 45,884 188,328 1,946,718 56,159	343,849 130,637 575,111 1,749,832 208,270	358, 140, 526, 2,162, 147,
nt	22,557 164,230 193,549 30,032 219,398	40,330 309,135 314,464 88,057 300,573	3,201 13,145 21,829 3,688 41,017	279 4,566 10,322 4,351 7,707	32,920 335,156 241,671 58,477 305,885	67,146 459,578 308,196 118,020 416,199	22,999 219,071 139,018 50,872 188,797	63,467 429,291 264,503 110,865 386,413	97,172 915,080 773,620 266,186 1,067,529	79, 797, 961, 210, 986,
ng PO' Rico fizens abroad'	19,267 6,001 (*) 20,874	78,458 17,751 (*) 56,083	4,055 (*) 419	4,116 (*) 3,576	23,790 27,791 (*) 44,295	42,625 11,039 (*) 127,784	15,516 21,475 (*) 38,048	40,415 8,796 (*) 122,304	73,388 97,127 2,885 90,945	79, 31, 2, 120,
IRS Regions gions	7,5 74,82 3 849,217 882,159 1,389,566 1,047,407 908,449 914,405 1,556,654 26,926	14,071,892 1,452,193 1,390,109 2,343,137 1,594,353 1,939,177 2,237,433 3,041,685 74,795	952,540 120,310 59,537 277,845 45,182 97,849 182,861 188,410 426	135,605 	13,307,427 1,686,094 2,101,506 2,016,703 2,355,570 1,536,487 1,284,067 2,244,865 72,135	23,270,101 2,704,449 3,510,170 3,127,046 5,058,938 2,962,449 2,200,701 3,565,002 139,926	8,853,491 1,085,770 1,427,506 1,280,119 1,658,841 1,058,806 644,229 1,438,638 59,582	21,892,126 2,532,958 3,289,466 2,927,015 4,803,327 2,607,157 2,065,220 3,334,661 132,121	40,378,240 5,627,339 6,009,039 6,548,756 6,675,033 4,405,948 4,101,556 6,839,012 170,957	43,433 5,010 5,495 6,977 7,559 5,510 4,611 9,112 154

tnotes at end of table.

	Rant net l		Royalty ner	income	Estate or t income is:	rust net	Pensions and in adjusted gro	annuities oss income	Small Business net profit le	Corporations loss
States and regions	Number of returns	Amount	Number of returna	Amount	Number of returna	Amount	Number of returns	Amount	Number of returns	Amour
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(26)	(29)	(30)
United Stales, lotal	6,571,611	3,432,697	572,001	1,769,380	733,681	2,554,323	5,088,937	20,886,873	598,262	2,0
labama Jeske nzona rkansas akforna	69,906 13,282 57,818 71,560 841,796	68,567 7,997 19,815 97,352 15,131	1,930 398 4,756 10,349 64,239	20,349 927 8,555 26,281 142,899	4,665 524 9,489 3,421 80,652	18,240 1,584 23,915 10,569 369,635	47,149 3,849 67,982 38,500 563,317	199,875 20,370 289,746 170,674 2,742,077	7,951 782 5,208 7,458 26,276	-
colorado connectuul Jelaware J	84,874 112,318 13,325 21,266 223,843	21,069 6,719 9,638 7,284 84,808	8,698 2,893 395 1,497 13,180	44,813 8,313 11 2,286 24,173	6,456 12,766 3,076 4,173 39,894	27,331 39,798 14,678 15,896 151,916	67,667 91,502 15,717 27,693 308,340	278,448 290,302 71,620 193,548 1,483,352	9,677 9,789 754 879 39,980	,
Seorgia Iswaii daho Itinois ndana	102,755 33,372 26,109 391,126 168,220	33,934 	825 853 561 27,479 9,951	1,553 2,104 3,229 19,152 15,526	20,551 2,753 2,195 32,375 11,594	56,073 17,627 5,118 112,114 36,649	81,872 28,451 14,738 305,455 155,626	363,553 124,102 50,840 1,087,597 549,853	16,374 1,982 4,513 26,296 33,447	1
owa Kansas Gentucky Ocusiana Mane	123,737 116,476 100,522 96,400 25,000	212,506 233,723 80,979 104,491 —3,280	2,701 27,570 10,116 39,553 439	4,348 60,186 12,111 152,806 1,385	13,239 13,142 4,809 10,369 4,592	14,755 49,423 18,107 24,609 11,998	56,785 46,591 53,281 55,517 30,061	142,269 139,667 201,632 234,182 112,665	16,103 7,451 8,894 6,511 1,749	
Aaryland Massachusetts Annesota Massesup	109,907 212,985 221,033 123,240 47,359	50,188 	5,450 3,845 18,485 3,704 9,298	4,296 5,532 5,850 3,634 27,098	14,493 38,639 23,894 9,548 8,726	37,898 98,248 84,222 47,557 24,870	118,569 185,780 231,605 66,698 24,641	651,140 723,270 856,524 263,278 111,554	8,048 15,379 16,787 13,171 7,237	
Missoun Montana Vevada Vevada New Hampshire	122,546 39,717 63,299 20,984 26,436	138,692 45,288 136,388 1,783 320	8,562 2,654 1,969 1,143 155	24,169 16,829 3,608 2,494 158	16,083 2,040 6,056 1,568 7,664	35,732 3,975 29,428 7,943 29,504	84,575 13,992 24,219 10,063 16,785	284,491 36,860 69,615 49,361 65,267	13,359 3,048 6,024 1,620 2,535	
vew Jersey vew Morico vew York Vorth Carolina Vorth Dakota	190,986 30,297 524,952 140,064 43,719	17,625 27,876 32,271 140,349 114,379	5,717 6,073 12,055 4,401 5,240	28,450 25,531 27,527 4,118 5,434	22,767 2,092 64,153 21,990 2,051	79,968 5,854 285,044 47,029 3,470	168,365 15,454 497,634 88,241 8,833	642,346 73,051 1,848,744 402,592 31,839	25,781 3,646 88,191 10,857 2,460	
Dhio Dkiahoma Dengsykania Phode Island	316,755 91,606 104,229 289,843 32,968	163,301 84,857 44,514 46,410 2,645	17,822 44,365 3,590 13,477 484	21,782 160,194 5,413 9,907 1,106	35,261 8,708 4,874 32,543 2,977	88,542 40,331 34,330 109,953 7,205	237,842 49,128 52,940 323,076 31,259	890,631 202,515 197,399 1,230,242 121,573	23,736 6,747 5,815 18,001 1,910	
South Carolina South Dakola fernessee feres Jah	63,096 37,869 102,657 355,120 30,245	44,719 66,067 121,449 276,925 11,164	1,513 492 6,923 133,113 2,922	2,262 655 4,456 759,196 14,846	6,401 3,508 6,346 35,349 3,364	4,392 6,516 18,592 215,560 5,609	45,802 8,548 60,771 212,274 24,706	233,948 25,819 287,721 948,399 109,493	3,051 3,689 7,096 23,629 4,977	1
Vermont Virginia Washington Wast Virginia Misconsin	17,983 125,457 138,007 49,855 154,120	2,556 80,740 47,710 42,011 52,833	1,426 3,542 2,870 12,453 3,154	497 2.735 11,915 5,473 4,676	2,843 26,921 12,555 5,030 19,841	9,382 66,883 47,809 17,518 30,464	11,422 140,450 102,022 33,678 89,255	42,427 797,017 390,950 134,024 253,051	2,119 16,795 11,972 3,924 12,404	
Myoming IPO/FPO/ Uerto Rico J 5 citizens abroad ¹	(*) (*) (*)	17,452 —17,443 (*) —20,217	4,751 	19,144 	(*) (*) (*) 1,505	3,837 (*) (*) 4,620	(*) (*) (*) 21,313	25,945 (*) (*) 124,492	1,974 (*) 196	(*)
IRS Regiona Santral Cantral Add—Atlantic Addwast Southea	6,571,811 856,365 750,784 1,059,656 952,642 748,680 863,570 1,305,559	3,432,697 640,194 176,635 1,170,089 94,660 543,354 863,744 170,942	572,001 68,827 30,078 53,301 21,297 38,070 274,472 83,966	1,769,380 60,742 47,693 65,676 44,517 84,009 1,248,151 209,210	733,681 60,588 103,975 102,701 133,636 108,573 82,671 120,014	2,554,323 245,039 325,275 280,035 481,177 323,111 377,515 517,546	5,088,937 712,032 793,870 664,368 864,443 657,016 491,637 882,060	20,866,673 2,632,663 3,565,913 2,157,869 3,204,449 3,082,595 2,072,883 4,012,405	598,262 86,788 70,258 93,506 121,672 92,546 67,093 66,193	2,0 3 2 4 1 3 4

Footnotes at end of table

Table 5.1-Selected Sources of Income, Deductions, and Tax Items, by States and Regions-Continued

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

s <u> </u>	Itemia	ed	es based on sam Stand	iard		1	Tauabla I		Income	tax
States and regions	deduct Number of	Amount	deduc Number of		Exemp		Tsxsble I Number of		after cr Number of	edits
	returna		returns	Amount	Number	Amount	returns	Amount	returna	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
United States, total	26,074,081	122,260,600	55,511,480	100,921,178	212,202,596	159,140,845	65,952,502	595,492,867	81,483,928	124,382,198
	363,395 56,031 322,993 145,322 3,525,598	1,474,497 321,571 1,450,346 644,183 18,772,078	815,843 97,373 511,059 542,708 5,067,061	1,462,573 185,022 903,051 987,506 8,980,157	3,203,991 385,202 2,147,475 1,853,423 22,117,384	2,402,881 288,783 1,610,346 1,390,067 16,587,380	918,568 133,865 651,972 511,849 6,910,639	7,374,013 2,035,630 5,374,924 3,818,666 63,233,397	833,011 128,716 502,693 458,506 5,439,600	1,497,141 472,875 1,083,076 755,828 13,224,125
do	417,770 399,230 74,186 97,928 901,900	1,900,948 2,016,860 367,622 517,419 4,340,903	510,685 839,088 161,485 209,034 2,251,877	1,075,554 1,549,061 291,562 361,683 4,085,600	2,580,083 3,109,577 615,500 672,060 8,076,290	1,935,062 2,332,032 461,625 503,985 6,056,843	848,414 1,011,771 194,443 251,676 2,456,735	7,582,454 10,645,509 1,891,288 2,403,738 21,285,003	787,488 950,663 181,722 242,351 2,267,929	1,560,208 2,406,188 404,970 548,771 4,529,267
1	512,431 119,915 80,990 1,384,908 494,961	2,509,963 680,516 354,660 6,375,125 2,023,433	1,255,555 236,904 219,239 3,065,467 1,512,433	2,236,038 418,678 400,928 5,679,962 2,865,973	4,684,801 878,743 856,181 11,489,328 5,376,488	3,513,293 659,018 641,825 8,616,053 4,032,196	1,400,155 287,357 238,143 3,678,022 1,640,126	10,994,812 2,634,454 1,945,978 37,799,464 14,968,812	1,261,920 273,531 221,740 3,472,870 1,531,026	2,184,830 550,469 370,786 8,206,185 3,052,702
	314,205 252,377 330,645 338,585 91,837	1,275,510 1,060,769 1,316,112 1,415,999 345,558	776,696 623,527 818,261 932,346 311,745	1,448,161 1,149,538 1,495,218 1,710,668 566,031	2,992,694 2,275,773 3,093,911 3,459,586 1,049,547	2,244,521 1,706,713 2,320,433 2,594,690 787,149	666,863 697,143 681,807 1,015,829 310,444	8,119,841 6,565,546 7,242,295 8,498,530 2,288,443	821,059 651,769 807,438 921,819 287,050	1,606,502 1,362,227 1,518,595 1,783,028 440,061
od buseits	668.097 782,082 1,260,853 564,417 204,287	3,302,800 3,680,617 5,441,389 2,614,573 817,571	1,002,119 1,527,498 2,070,762 946,282 510,833	1.773,763 2,739,802 3,790,756 1,684,649 907,941	4,253,656 5,814,300 8,799,703 4,023,283 2,018,056	3,190,164 4,360,724 6,599,542 3,017,176 1,513,542	1,371,488 1,834,673 2,738,640 1,192,000 535,825	14,114,425 16,536,904 26,350,076 10,639,492 3,853,747	1,304,171 1,751,009 2,571,836 1,117,255 483,570	2,993,589 3,470,153 5,523,444 2,122,555 742,764
i	495,460 79,868 151,596 84,158 74,707	2,106,756 314,816 630,753 398,488 314,526	1,261,064 212,406 450,094 185,877 260,727	2,293,667 388,650 834,439 335,738 477,845	4,665,699 761,966 1,561,322 659,013 868,785	3,499,067 571,434 1,169,290 494,245 651,531	1,376,896 223,417 496,512 218,163 269,168	12,142,843 1,869,828 4,307,122 1,971,950 2,188,257	1,282,158 205,625 454,930 205,858 257,461	2,534,740 359,855 865,907 421,975 436,103
rsay	1,069,964 108,084 2,819,818 576,064 53,279	5,154,269 456,422 15,429,125 2,469,327 224,481	1,842,167 305,260 4,022,725 1,417,686 186,467	3,385,829 552,450 7,132,304 2,523,402 344,376	7,479,394 1,080,066 17,560,139 5,230,818 644,848	5,609,214 809,948 13,169,872 3,922,977 483,594	2,370,182 301,950 5,716,061 1,577,210 192,629	24,480,816 2,450,749 53,702,877 11,752,350 1,774,319	2,239,091 280,530 5,397,289 1,444,816 175,543	5,378,110 482,600 11,537,611 2,283,467 337,055
na Varia Island	1,084,383 263,165 324,127 1,260,412 104,076	4,501,369 1,187,788 1,417,822 5,275,724 443,291	3,076,680 736,833 594,125 3,281,970 265,530	5,671,567 1,349,800 1,058,473 6,059,510 480,856	10,462,720 2,740,259 2,311,699 11,540,902 917,505	7,846,983 2,054,940 1,732,760 8,655,209 688,204	3,470,147 770,769 735,305 3,745,330 285,272	31,294,749 6,338,629 6,326,347 33,490,008 2,435,566	3,308,902 696,110 868,345 3,551,531 270,075	6,474,439 1,306,310 1,265,081 6,970,482 504,756
Carolina Oakota See	300,071 44,457 336,089 1,048,067 175,777	1,245,917 172,992 1,427,322 5,015,152 772,743	699,341 201,163 1,183,111 3,541,901 261,010	1,227,371 374,745 2,171,797 6,578,897 480,345	2,669,033 686,913 4,054,797 12,202,100 1,239,546	2,001,775 515,125 3,041,098 9,150,754 929,541	802,264 189,545 1,223,144 3,636,017 335,793	5,762,330 1,485,528 9,560,954 33,573,045 2,702,151	723,213 168,578 1,092,950 3,381,135 308,960	1,092,779 278,491 1,947,801 7,289,726 519,916
tt	51,014 612,786 461,994 86,020 501,757	208,219 2,859,406 1,909,991 341,900 2,549,334	125,367 1,291,700 972,686 522,509 1,170,279	226,446 2,346,258 1,831,575 1,003,331 2,116,833	479,356 4,875,115 3,687,366 1,584,811 4,669,383	359,517 3,655,697 2,765,439 1,168,608 3,501,921	140,367 1,547,048 1,174,942 490,779 1,426,885	1,060,486 14,425,994 11,511,987 4,332,319 12,095,673	131,306 1,445,063 1,099,519 457,480 1,333,044	203.847 2.997,861 2,406,933 889,422 2,384,348
y 19. Po Rec \$ izens abroad ⁴ IRS Regions	34,336 15,393 7,979 44,217	137,278 50,622 27,063 189,580	118,080 300,282 18,535 89,025	225,737 530,857 31,955 156,031	413,901 763,112 94,419 470,474	310,341 572,334 70,814 352,469	123,921 309,248 15,774 99,416	1,215,273 1,518,218 93,792 1,341,254	116,076 303,101 7,961 86,436	255,890 251,484 4,958 181,731
INS Regions	26,074,061 3,256,862 3,783,373 3,610,079 4,322,764 3,194,237 2,607,706 5,231,451 67,589	122,260,600 13,624,204 17,477,241 15,949,525 22,435,196 14,285,500 11,818,539 26,403,030 267,366	55,511,480 8,000,645 7,788,475 8,057,512 7,352,680 8,135,246 7,411,340 8,357,740 407,842	100,921,178 14,826,844 14,218,604 14,777,052 13,172,345 14,614,724 13,630,150 14,962,618 718,843	212,202,596 29,317,633 29,436,627 30,733,470 29,799,309 29,937,786 26,605,191 35,044,575 1,328,005	159,140,845 21,987,763 22,075,894 23,046,748 22,349,028 22,452,409 19,952,516 26,280,871 995,617	55, 852,60 2 9,221,499 9,480,167 9,419,352 9,567,756 8,923,902 7,905,882 10,909,596 424,438	595,492,867 64,206,252 90,794,268 88,364,281 88,850,056 70,603,209 70,102,883 99,607,645 2,953,264	51,463,928 8,676,682 8,963,929 8,825,537 9,044,853 8,107,409 7,293,433 10,174,587 397,498	124,382,198 17,458,602 19,293,783 18,395,784 18,996,588 14,376,050 14,804,017 20,875,091 438,173

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Individual Returns/1975 • State and Regional Data

Table 5.1—Selected Sources of Income, Deductions, and Tax Items, by States and Regions—Co	ntinued
[All figures are estimates based on samples—money amounts are in thousands of dollars]	

	Tota	al a tax	Total tax iability			
States and regions	Number of ratums	Amount	Number of rstums	Amount		
	(41)	(42)	(43)	(44)		
United States, total	61,490,737	124,526,298	62,946,420	127,938,9 33		
Alabama	633,023	1,498,221	853,495	1,540,767		
Alaska	128,721	473,410	130,269	479,515		
Arzona	602,675	1,084,787	617,530	1,111,948		
Arkansas	456,561	756,981	488,999	793,48		
Califorma	6,441,079	13,240,384	6,579,094	13,619,953		
Colorado	787,722	1,572,027	812,781	1,625,812		
Connectaut	950,713	2,408,250	963,067	2,452,019		
Delavara	181,733	405,028	184,470	411,950		
District of Columbia	242,407	549,813	243,971	556,915		
Fionda	2,268,410	4,641,714	2,319,389	4,754,697		
Georgia	1,262,681	2,186,589	1,297,678	2.255.744		
Hawaii	273,563	551,254	278,806	561.263		
Ilinois	221,761	371,269	232,315	392.617		
Ilinois	3,473,063	8,213,764	3,535,160	8.402.150		
Infolana	1,531,041	3,054,646	1,568,484	3.139.604		
lowa	821.071	1,607,630	661,132	1,722,759		
Kanada	651.788	1,364,002	677,769	1,435,900		
Kanada	807.484	1,520,023	945,689	1,570,686		
Lousana	921.864	1,785,478	945,856	1,830,351		
Mane	287.053	440,202	296,051	456,551		
Maryland	1,304,209	2,995,215	1,319,735	3,054,040		
Massachusatts	1,751,051	3,471,600	1,780,343	3,536,530		
Michigan	2,571,941	5,526,022	2,615,746	5,642,477		
Minnasola	1,117,382	2,123,926	1,169,757	2,206,206		
Misusasper	483,619	743,976	502,205	775,480		
Missoun Montana Novada Nevada Nevada Nev Hampshire	1,282,218 205,638 454,963 205,879 257,466	2,536,730 360,376 866,847 423,070 436,409	1,330,628 215,005 484,464 209,245 262,868	2,626,109 383,066 926,105 432,484 447,814		
New Jarsey	2,239,177	5,361,394	2,270,710	5,476,274		
New Meurco	280,576	483,851	287,295	498,186		
New York	5,397,795	11,556,653	5,477,303	11,775,974		
North Caroling	1,444,638	2,284,514	1,497,536	2,368,800		
North Catolia	175,550	337,273	188,135	372,911		
Ohio	3,309,120	6,479,458	3,357,489	6,630,871		
Oklahoma	696,142	1,308,995	719,111	1,359,497		
Orogon	688,411	1,267,258	703,800	1,313,192		
Pennsyvania	3,551,626	6,974,520	3,603,369	7,132,647		
Rhode Island	270,081	504,906	273,586	514,533		
South Carolina	723,247	1,093,434	745,371	1,130,497		
South Dakota	168,680	278,645	184,675	307,397		
Tennessee	1,092,977	1,549,015	1,126,783	2,006,682		
Texas	3,382,292	7,312,877	3,477,248	7,530,062		
Utah	309,000	520,846	317,378	537,659		
Vermont	131,306	203,926	136,109	211,573		
Virginia	1,445,245	3,000,107	1,477,279	3.062,193		
Washington	1,099,528	2,407,983	1,125,948	2.481,288		
West Virginia	457,484	890,118	465,210	911,458		
Wisconsin	1,333,061	2,365,150	1,366,165	2.464,092		
Wyoming	116,100	256,626	121,149	267,290		
APO/FPO·	303,101	251,484	303,101	251,508		
Puerto Rico	<i>7.9</i> 61	4,956	8,220	5,329		
U S ictizens abroad®	66,440	182,466	68,289	184,060		
IRS Regions	61,490,737	124,526,298	62,946,420	127,938,933		
All regions Contral Mid—Atlantic Midwest North Atlantic Southeast Southwest Western Other areas ¹	6,1,450,737 8,677,070 8,964,397 8,825,988 9,045,465 6,108,795 7,295,065 10,176,455 397,502	124,546,549 17,470,257 19,306,077 18,549,954 19,022,145 14,397,464 14,640,837 20,700,636 438,908	62,946,420 8,853,618 9,099,534 9,129,156 9,189,347 8,342,457 7,530,208 10,409,490 399,610	127,938,933 17,855,096 19,634,019 19,027,729 19,344,995 14,832,666 15,340,547 21,312,985 44,802,866 40,896		

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(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals 'Returns filed from Army Post Office and Fleet Post Office addresses 'Returns filed from Panama Canal Zone, Vrigin Islands, or abroad 'Puerto Rico, APO/FPO, or U S citizens abroad NOTE. Detail may not add to total because of rounding

Table 5.2-Returns with Itemized Deductions: Types of Itemized Deductions by States

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

States	Number of returne	Adjueted gross income	Itemized deductions	Medical end Dental		Taxes paid				
					expense		Total		Real estate taxes	
			Total	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(8)	m	(8)	(0)	
United States, total	26,074,061	532,810,751	122,260,601	19,483,273	11,422,312	25,929,082	44,141,289	22,104,369	15,513,719	
18	363,395	6,789,577	1,474,497	279,568	149,958	363,395	402,351	295.536	35,705	
······································	56,031 322,993	1,776,540 5,826,989	321,571 1,460,346	26,612 262,299	11.592 160,456	55.691 316.808	126,609 420,429	39,658 289,453	23,971 121,504	
85	145,322 3,525,598	2,906,115 71,045,968	644,183 18,772,076	122,166 2,717,148	67,628	143,903 3,519,029	184,596	121,023	32,116	
					1,729,415		6,757,826	2,946,622	2,434,904	
to	417,770 399,230	8,071,369 9,235,191	1,900,948	324,456 283,254	159,030 161,674	416,662 397,181	672,868 720,326	356,077 369,037	188,679 379,399	
18	74,186 97,928	1,712,333	367,622 517,419	49,593	21,466	73,163	151,878	67,087	28,720	
of Columbia	901,900	2,121,348 17,669,223	4,340,903	82,472 761,714	53,356 645,884	97,795 694,083	190,231 820,952	62,414 783,062	42,337 441,109	
	512,431	10,079,265	2,509,963	432,565	303.252	510.341	705,205	446,298	163,575	
·····	119,915 60,990	2,700,216	680,516 354,660	83,747 59,624	32,638 25,408	119,860 80,601	245,504 121,986	95,920	47,914	
	1,384,908	31,021,151	6,375,125	1,000,882	599.819	1,374,567	2,241,344	70,034 1,208,216	29,795 899,246	
	494,961	10,231,460	2,023,433	315,633	157,452	491,056	605,248	438,213	173,301	
*******************	314,205 252,377	6,468,208	1,275,510	237.036	126,126	312,149	481,743	264,238	142,790	
sy	330,645	5.315,288 6,331,698	1,060,769	202,883 231,579	103,141 92,906	250,640 329,528	342,285 490,508	218,362 275,097	111,236 80,876	
18	338,585 91,637	6,603,569 1,626,848	1,415,999 345,558	298,105 74,384	213,808 32,256	336,790 91,423	252.472 121.352	222,764 87,168	27,771 51,363	
nd	668,097 762,062	14,837,503 15,844,000	3,302,800 3,680,617	524,522 614,334	238,779 327,628	666,492 777,522	1,463,218 1,800,664	559,670 720,757	391,475 880,141	
n	1,260,853 564,417	25,542,736 11,173,734	5,441,389 2,614,573	682,727 450,900	300,520 184,106	1,256,634	2,324,339	1,112,866	861,437	
pp	204,287	3,513,751	817,571	172,330	97,001	563,618 204,286	1,210,682 213,617	491,831 166,099	305,210 33,658	
· · · · · · · · · · · · · · · · · · ·	495,460	10.235.462	2,106,756	367,294	212,019	492,295	682,526	438,672	209,554	
• • • • • • • • • • • • • • • • • • •	79,868 151,596	1,497,545 3,025,184	314,816 630,753	59,095	30,858	79,025	108,424	65,059	33,176	
(a)	84,158	1,676,010	398,488	121,290 59,844	75,714	149,775 84,138	186,257 77,543	125,945 70,407	70.213	
ampshire	74,707	1,464,754	314,526	56,390	23,327	73,985	103,746	70,693	71,681	
irsey	1,069,964 108,084	22,834,606 2,062,555	5,154,269 456,422	769,762	472,615	1,066,658	2.032,326	963,981	1,290,316	
	2,819,616	59,027,874	15,429,125	88,332 2,202,561	47,974 1,576,738	107,528 2,812,734	124,350 7,510,352	94,566 2,076,486	29,989 2,403,306	
Jakota	576.064 53.279	10,617,112	2.469.327 224,481	461,694 45,031	256,021 25,611	569.952 53,011	808.624 80,289	456,419 42,372	159,338	
ma	1,084,383 263,165	22,240,437 5,257,050	4,501,369 1,167,788	667.303 213,204	345,739 127,554	1,081,757 261,602	1,408,000 300,770	985,069 230,066	459,195 70,017	
*********	324,127	6,186,127	1,417,622	234,007	107,689	322,318	578,059	285,047	214,540	
Ivana Island	1,260,412 104,076	25.552,220 2,005,927	5,275,724 440,291	830,201 69,472	470,699 45,365	1,256,919 102,931	2.023.914 182,407	1,133,352 92,889	715.959 75,218	
Carolina	300.071	5.319.677	1,245,917	256,869	144,882	296,289	361,793	234,557	57.934	
Dakota	44,457 336,089	602,009	172,992	37,198	26,567	43,600	45,641	36,839	23,270	
500	1,048,067	6,658,389 23,300,102	1,427,322 5,015,152	271,440 627,316	126.037 540.724	335,178 1,036,864	270,694 905,885	291,652 692,108	92,262 490,457	
	175,777	3,115,520	772,743	126,782	45,026	174,644	236,475	154,834	54,956	
n	51,014	916,024	208,219	39,864	21,406	50,827	88,209	46,445	38,718	
gion	612,766 461,994	12,953,735 9,004,533	2,859,406	482,063 348,952	260,649 162,509	608,470 460,845	988,666 529,255	529,109 416,685	258,258 230,991	
ringinia	86,020	1,849,260	341,900	58,055	25,923	65,635	97,222	69,998	13,438	
sin	601,757	11,415,273	2,549,334	405,614	153,169	598,766	1,272,700	534,974	413,654	
				67.004	10.000	00.000	A 1 A A A			
19	34,336	696,172	137,278	27,581	16,134	33,953	24,809	27,349	7,810	
	34,336 15,393 7,979 44,217	696,172 205,427 106,465 1,236,160	50,622 27,063 169,680	(*) 7,969 32,314	(*) 7,433 18,588	9,697 5,930 28,319	24,809 9,017 2,532 32,373	27,349 7,641 (*) 19,693	7,810 5,174 (*) 15,270	

notes at end of table.

Table 5.2-Returns with Itemized Deductions: Types of Itemized Deductions by States-Continued

[Ail returns are estimates based on samples-money amounts are in thousands of dollars]

	Ail returns are estimates based on samples-money amounts are in thousands of dollars] Taxes peld-Continued									Contributions	
States	Stats end local gasoline taxee		General sales taxes		Stats and local income taxes		Personal property taxes		Number of		
ĺ	Number of returns	Amount	Number of returne	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amour	
	(10)	(11)	(12)	(13)	(14)	(15)	(18)	(17)	(16)	(19)	
United States, total	24,557,076	2,945,974	25,022,426	7,389,202	21,131,908	18,924,100	10,908,461	957,909	24,842,872	15,3	
Alabama Alaska Arzona Arkanses California	352,977 51,113 302,377 138,269 3,360,359	50,414 5,097 35,793 17,003 390,038	354,861 31,694 312,667 143,162 3,474,631	132,236 11,657 107,749 32,695 1,233,884	338,923 54,161 287,118 132,957 3,121,913	161,416 79,956 125,646 93,959 2,387,486	299,414 27,742 246,091 104,341 2,995,641	13,219 2,168 22,824 7,117 223,748	346.063 45,234 294,739 132,918 3,377,446	2 1 1,6	
Colorado Connectcut Delburás Detoct of Columbus Florida	398,746 388,085 68,683 81,492 835,748	42.367 61,621 9,653 8,844 98,486	410,373 393,277 24,552 96,459 875,403	148,689 141,745 2,580 24,114 200,493	396,937 67,437 70,213 94,068 72,590	262,632 96,191 108,099 111,642 52,060	342.879 309,003 4,121 11,832 105,825	21,083 32,229 873 1,588 16,407	380,026 365,608 71,219 90,925 837,350	1	
Georga Hawai Idaho Ilinos Ilinosan	493,338 112,515 78,083 1,312,707 475,177	63,274 12,145 8,500 142,531 56,593	505,810 117,976 79,121 1,357,594 483,715	125,015 44,633 17,269 494,896 124,713	471,547 111,019 77,997 1,331,676 480,128	293,580 134,870 64,884 682,088 203,488	426,789 10,772 14,028 42,156 426,869	29,103 2,237 948 4,988 41,096	480,277 115,616 72,269 1,329,154 447,096		
lowa Kansas Kentucky Louisiana Mane	299,188 235,929 317,408 324,006 88,585	26,970 24,013 43,107 42,573 11,502	309,010 246,404 322,415 329,512 69,251	62,607 60,293 100,457 105,833 24,446	297,272 234,369 310,361 298,817 81,259	233,414 110,282 242,958 70,194 26,903	244,116 212,827 158,147 59,526 74,984	12,381 29,525 11,555 3,140 5,896	294,103 230,571 306,247 318,394 86,472	1 à	
Naviland Massachusetts Minnesola Missesappi	636,527 732,036 1,231,225 542,700 198,701	89,226 85,208 184,766 64,481 29,087	655,062 759,494 1,238,100 555,793 202,025	154,038 79,891 317,923 107,727 69,077	644,468 738,753 1,182,778 540,097 165,136	798,745 668,667 915,179 701,765 64,134	35,217 675,840 56,541 398,321 182,459	5,165 73,279 16,142 22,818 16,399	636,648 757,226 1,210,081 552,663 190,894		
Mesoun Montana Névaska Névada Néw Hampshire	472,763 69,540 135,048 60,484 68,562	52,568 6,482 14,064 8,320 9,300	484,851 13,889 148,144 80,953 19,049	134,143 1,744 31,559 20,530 1,638	472,119 73,337 139,736 5,010 29,172	244,843 59,126 59,380 4,490 16,497	411,317 58,208 112,966 67,017 53,015	30,889 6,541 10,105 5,453 3,078	471,553 69,575 139,315 77,998 69,547		
New Jorsey New Morco North Caroline North Dakota	1,026,867 103,509 2,461,169 542,148 50,187	132,004 11,439 294,211 79,285 4,055	1,053,266 105,925 2,763,868 559,938 51,769	254,045 34,303 1,147,598 137,333 13,073	646,304 100,710 2,684,309 542,523 50,819	336,571 45,851 3,582,248 393,687 39,949	44,615 13,093 88,971 156,277 3,239	6,020 1,261 16,932 20,933 299	1,051,808 98,819 2,761,521 535,495 51,760	1.	
Ohio Okiahoma Oregon Pennsytvana Rhode Island	1,050,362 253,716 295,645 1,171,869 98,881	112,239 26,609 28,199 145,685 13,220	1,068,250 254,565 29,548 1,231,025 101,620	247,302 56,764 3,513 283,870 25,152	1,035,176 236,876 306,520 1,230,708 96,651	525,321 120,332 322,376 809,961 57,606	187,764 223,607 22,101 223,682 71,597	50,582 22,407 5,147 24,515 8,783	1,017,642 242,851 276,757 1,209,418 99,424		
South Carolina South Dakota Tomassee Toxas Utah	285,036 41,074 327,383 1,001,973 169,721	38,597 4,033 40,431 87,338 18,817	291,968 42,851 329,599 1,019,215 170,964	81,376 13,615 115,490 271,253 62,496	273,050 3,887 52,119 55,954 161,440	165,089 1,714 16,484 25,845 87,988	178,382 33,371 22,030 249,110 151,117	11,755 2,514 1,979 22,909 9,935	279,108 41,414 314,880 927,945 166,258		
Vermont Vrigna Washington West Vrigna Wisconsin	48,245 587,863 441,360 82,335 572,721	5,758 83,989 56,473 9,944 53,244	49,919 600,076 454,856 64,896 583,568	6,959 148,130 166,809 19,146 142,063	46,165 572,163 37,227 77,040 582,285	34,997 446,997 21,268 48,687 653,345	6,086 476,669 379,711 50,128 17,188	866 42,583 28,909 2,927 1,752	47,432 573,639 408,773 75,389 565,739	1. 13 U	
Wyoming APO/FPO' Peeto Rico U S citzens abroad ^a	32,411 9,040 (*) 16,558	3,307 603 (*) 1,130	33,244 9,020 (*) 17,349	9,334 1,798 (*) 3,443	(*) (*) 11,524	(*) (*) (*) 9,925	25,169 (*) (*) 3,263	2,407 (*) (*) 265	31,176 11,295 7,972 28,928	2 Million	

Footnotes et end of table

Table 5.2-Returns with itemized Deductions: Types of Itemized Deductions by States-Continued [All raturns are estimates based on samples-money amounts are in thousands of dollars]

		Interes	t paid				Miscellaneous	deductions ³		
States	Tota	1	Home mo	ortgage	Tot	al	Casu or thef		Alim	юпу
	Number of returns	Amount	Number of	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	,
	(20)	(21)	(22)	(23)	(24)	(25)	(28)	(27)	(28)	
Inked States, total	23,385,461 342,117 50,311 295,293 125,496 3,263,080	38,865,262 507,223 111,451 557,480 196,851 6,232,180	16,987,188 265,045 35,357 253,783 100,651 2,617,969	24,170,854 274,524 70,075 364,550 111,759 4,077,558	21,035,110 307,033 50,696 279,229 122,338 3,143,262	12,418,387 154,090 47,015 143,266 88,898 2,209,209	1,772,728 28,802 6,543 25,669 9,158 296,411	1,241,209 32,431 7,522 23,923 8,878 202,073	461,447 4,957 539 4,231 2,209 71,148	
o	383,236 360,055 67,440 85,023 814,897	694,324 710,568 117,147 132,159 1,749,683	315,502 312,136 59,982 49,331 695,606	427,862 469,322 74,830 65,408 1,030,386	355,743 325,663 62,021 87,254 738,170	165,405 191,662 31,135 67,334 530,045	22,070 38,138 4,129 9,720 58,065	10,354 23,303 4,584 3,751 59,649	7,077 8,523 1,141 1,569 25,374	
******	473,651	956,964	390,316	547,029	428,612	211,649	30,772	30,137	6.300	

nkted States, (otal	23,385,461 342,117 50,311 295,293 125,496 3,263,080	38,865,262 507,223 111,451 557,480 196,851 6,232,180	16,987,188 265,045 35,357 253,783 100,651 2,617,969	24,170,854 274,524 70,075 364,550 111,759 4,077,558	21,035,110 307,033 50,696 279,229 122,338 3,143,262	12,418,387 154,090 47,015 143,266 68,898 2,209,209	1,772,728 28,802 6,543 25,689 9,158 296,411	1,241,209 32,431 7,522 23,923 8,878 202,073	4,957 539 4,231 2,209	t,150,318 11,935 1,389 6,582 3,897 178,094
o fout	383,236 360,055 67,440 85,023 814,897	694,324 710,568 117,147 132,159 1,749,683	315,502 312,136 59,982 49,331 695,606	427,862 469,322 74,830 65,408 1,030,386	355,743 325,663 62,021 87,254 738,170	165,405 191,662 31,135 67,334 530,045	22,070 38,138 4,129 9,720 58,065	10,354 23,303 4,584 3,751 59,649	8,523 1,141 1,569	16,846 23,526 2,903 7,394 78,666
	473,651 114,589 74,456 1,244,780 463,227	956,964 297,541 126,064 2,074,902 789,277	390,316 81,086 65,759 1,045,009 411,120	547,029 181,441 78,391 1,351,698 490,534	428,612 108,259 61,095 1,161,189 404,860	211,649 59,013 23,856 623,715 166,336	30,772 4,761 1,778 83,787 26,873	30,137 3,860 421 66,390 18,045	3,241 1,127 19,532	19,509 5,853 3,093 46,829 12,903
2	260,666 219,180 297,229 320,884 80,576	397,243 350,304 419,757 559,414 114,882	231,266 182,632 241,041 260,149 69,375	250,866 220,959 235,008 315,618 76,142	252,491 214,789 274,321 292,947 75,187	113,937 102,364 131,984 182,058 36,148	12,659 12,105 15,950 30,921 5,603	12,986 8,542 13,629 14,753 3,722	7,822 4,880 6,264	5,683 16,366 11,026 20,007 1,809
d nusets 1 1 tig opr	595,781 676,242 1,137,815 499,787 185,603	937,444 888,734 1,658,742 701,435 285,971	460,724 583,690 928,925 391,929 143,696	593,940 614,036 1,041,754 456,695 158,436	576,212 633,772 1,080,194 478,773 172,296	301,094 283,920 471,042 215,129 82,973	44,926 46,718 77,329 49,464 11,726	26,185 23,302 59,161 17,437 6,693	11,177 14,779 5,591	33,944 28,667 32,735 7,469 9,194
a umpshire	443,514 67,562 130,120 80,744 69,789	679,911 109,992 209,599 182,971 122,951	371,835 56,414 113,171 69,390 63,447	420,015 65,414 138,533 113,037 88,426	428,721 64,368 114,625 74,930 57,222	217,885 30,890 59,088 53,774 33,013	25,749 4,865 9,977 6,504 4,082	12,218 3,919 13,635 3,612 1,589	985 1,621 681	14,490 1,895 3,558 3,908 6,862
reay anco Arcling akota	939,047 100,134 2,406,658 522,846 41,998	1,485,541 171,795 2,880,970 817,274 64,926	780,006 84,966 1,633,530 409,720 34,926	999,284 101,970 1,686,978 461,833 42,629	893,471 90,576 2,427,113 458,543 39,822	548,616 52,467 1,850,172 193,882 19,118	81,972 8,291 212,410 24,979 2,725	55,605 5,577 167,771 18,769 4,232	2,600 70,982 5,374	68,853 3,208 203,493 16,081 1,634
na	987,212 239,385 287,514 1,100,410 89,473	1,672,818 456,904 451,926 1,453,751 122,632	871,597 207,839 245,388 883,738 73,656	1,105,238 257,818 282,297 918,295 82,059	904,365 209,880 253,707 1,041,597 83,269	421,434 103,217 123,033 540,804 42,539	60,685 13,136 14,737 93,502 5,918	34,177 10,293 5,960 66,363 2,756	3.624 18,247	36,429 11,812 9,856 47,916 5,137
Garofina Dekota soo	276,839 37,541 316,335 975,931 162,098	424,553 59,443 587,969 2,255,376 265,509	211,344 31,558 265,333 838,951 135,272	245,899 36,260 327,482 1,209,154 158,918	247,339 33,138 276,159 815,376 140,085	94,782 15,630 155,265 473,462 48,807	11,171 1,823 23,245 97,188 11,940	5,696 821 15,330 68,589 5,797	653 7,126	9,873 991 27,721 15,269 2,728
rt	43,500 560,032 427,960 76,650 489,935	58,784 1,043,868 755,474 127,936 883,636	37,766 470,133 369,805 64,874 413,826	37,779 702,802 471,369 77,872 446,836	40,257 492,021 406,526 67,787 506,867	19,387 235,199 205,597 35,211 170,306	2,265 35,147 31,720 4,459 22,091	814 17,923 23,645 4,936 9,033	16,565 6,740 4,028	2,818 35,450 7,230 7,370 7,026
Ng Pico Izens abroad ^a	31,961 11,288 5,923 31,648	63,175 24,961 11,785 71,090	27,258 8,430 5,912 15,000	37,478 13,614 6,372 36,352	28,764 13,775 5,887 32,503	14,412 13,671 3,024 32,629	(*) (*) (*) 3,511	(*) (*) (*) 919	()	1,578 (*) 8,684

notes at end of table

Amount (29)

Table 5.2-Returns with Itemized Deductions: Types of Itemized Deductions by States-Continued

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

	Examptions	Taxable	Income	Income before e		Incom sfter c	
States	Amount	Number of rstums	Amount	Number of returns	Amount	Number of returns	Amour
	(30)	(31)	(32)	(33)	(34)	(35)	(36)
United States, total	67,141.611	25,263,508	345,202,694	25,265,602	84,066,203	24,516,858	79,6
Alabama	933,136 132,846	357,145 55,036	4,390,848 1,322,768	357,145 55,036	1,046,967 343,235	345,911 54,4 9 4	9
Andona . Anzona . Arkansas	609,312 362,243	306,910 143,055	3,563,946	306,910 143,055	826.265 476,659	291,312 136,611	7
Arkansas Cairforma	6,761,684	3,373,043	43,637,032	3,375,092	10,361,666	3,257,620	9,8
Colorado	1,019,032	402.054 390.057	5,188,215 6,160,231	402,054 390,057	1,222,359 1,612,796	394,646 376,275	1,1 1,5 2
Connecticut Delaware	198,088	72,486	1,150,608 1,413,188	72,486 95,104	267,604	71,066 93,301	
District of Columbia Flonda	201,576 2,193,363	95,104 643,695	1,413,188 11,382,372	95,104 643.695	376,188 2,961,570		2,8
Georgia	1,324,723	494,411	6,321,993	494,411 116,563	1,493,753	475,027 113,610	1,4
Hawaii Idaho	306.442 234,443	118,563 78,843	1,718,515 1,023,292	76,887	242,478	76,582	
linos Indiana	3,697,773 1,367,578	1,353,525 486,192	21,007,278 6,871,604	1,353,525 486,192	5,267,694 1,695,541	1,315,677 474,408	5,C 1,€
lowa	872,414	301,094	4,342,367	301,094	1,047,327	293,862	1
Kansas Kentucky	655,838 848,260	245,255 323,395	3,606,978 4,183,082	245,255 323,395	911,750 1,049,263	314,694	
Kentucky Louisiane Maine	930,086 246,493	332,108 89,639	4,269,020 1,037,003	332,108 69,639	1,077, 31 7 243,412	313,282	1,0
Maryland	1,699,508	652,794	9,676,018	652,794	2,338,947	647,249	2.;
Massachusetts Michigan	2,064,460 3,323,066	745,250 1,232,159	10,156,993 16,828,287	745,250	2,424,324 3,972,223	731,844 1,207,125	2.; 2.; 3.;
Microgan Minnesota Mississippi	1,552,722	554,052 198,664	7,027,228 2,168,773	554,052 198,664	1,612,673 502,898	531,397 188,846	ių į
Mississippi	1,304,908	484,876	6,840,346	484,876	1,687,549	470,323	1,0
Missouri Montana Nebraska	207,770	76,437	983,181 2,000,191	76,437 147,175	231,737 500,878	74,378 142,236	
Nevada	209,113 209,650	61,580 73,084	1,073,498	81,580 73,084	264,870 227,699	79,565	
New Hampshire	209,650	1,037,226	14,951,407	1,037,226	3,703,129		3,1
New Jersey New Mexico	288,226	106,346	14,951,407 1,321,260 36,886,455	1,037,226 106,346 2,732,432	3,703,129 309,492 6,927,741		8,1
New York North Carolina	6,967,690 1,465,073	2,732,432 557,427	6,727,685	557,428	1,555,983	539,800	8.
North Dakota	149,669	51,569	614,365	51,569.			
Ohio Oklanoma	2,784,111 680,056	1,063,502 254,833	14,991,553 3,419,925	1,063,502 254,833	851,249	244,901	3,1
Pennsylvania	817.517 3.246.633	311,561 1,222,555	3.974.395 17,120,752	311,561 1,222,555	919,749 4,223,361	1,188,174	4
Rhode Island	270,146	100,314	1,307,253	100,314	315,954	98,356	1
South Carolina South Dakota	777,517 124,243	294,880 41,649	3,318,099 510,237	294,880 41,649	745,732 124,025	36,872	U 1
Tennessee	872,747 2,737,844	331,271 1,016,103	4,377,369	331,271 1,018,103	1,084,227 4,180,607	316,384	1,1 3,1
Texas Utah	2,7 3 7,844 529,273	1,016,103	1,625,448	1,018,103	4,180,607 406,006	160,838	3,
Vermont	135,485	49,630	575,747 8,628,814	49,630 599,145	130,573 2,076,614		I
Virginia Washington	1,516,604 1,164,623	599,145 449,299 80,147	5,961,740	449,299	1,414,575	432,844	E.
West Virginia Wisconsin	211,396 1,656,577	83,147 567,506	1,298,694 7,240,045	83,147 567,506	352,156 1,638,862		1,
Wyoming	96,054	33,104	454,534	33,104	118,302		
APO/FPO/ Puerto Rico	35.208 24,630	15,393 5,923	119,597 59,195	15,393 5,923	12,380	(*)	(*)
US citizens abroad*	115,585	40,674	944,173	40,674	299,454	34,120	

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriete totals. Returns filed from Army Post Office and Fleet Post Office addresses Pleturns filed from Panama Canal Zone, Virgin Islands or abroad includes type of deductions not specified NOTE. Detail may not add to total because of rounding

le 5.3—All Returns: Number of Returns, Exemptions by Type, and Number of Returns by Number of Exemptions Other Than Age or Blindness, by States

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

[All figures a	are estimates based	i on samples-mon	iey amounts are in	thousands of dolla	rs]			
					Exem			
States	Number of returns	Adjusted gross Income less deficit	Totai number	Amount	For taxpayer (and spouse)	Number of returns	For ege 85 or over Number of axemptions	Adjusted gross income less deficit
	(1)	(2)	(3)	(4)	(5)	(8)	(7)	(9)
United States, total	82,228,332	947,784,973	212,202,596	159,140,845	128,560,099	7,683,135	9,937,208	61,010,831
	1,190,083 154,800 845,347 698,413 8,660,529	12,274,800 2,790,812 8,892,519 6,479,091 104,480,638	3,203,991 385,202 2,147,475 1,853,423 22,117,384	2,402,881 288,783 1,610,346 1,390,067 16,587,380	1,882,623 231,418 1,303,791 1,134,392 13,026,936	78,595 4,776 81,227 73,568 796,778	95,172 5,889 106,743 92,703 1,031,376	626,320 74,652 868,773 604,623 9,116,772
do	1,041,115 1,243,732 236,081 309,551 3,180,918	12.051,252 16,174,169 2,937,583 3,690,624 34,240,232	2,580,083 3,109,577 515,500 672,060 8,076,290	1,935,062 2,332,032 461,625 503,985 6,056,843	1,599,672 1,881,971 356,660 396,648 4,886,396	81,723 134,843 18,714 30,984 467,649	109,873 172,708 25,195 40,362 631,552	989,951 1,569,708 238,977 493,014 5,180,572
	1,776,459 358,510 308,238 4,476,990 2,022,623	18,483,821 4,269,025 3,189,948 57,066,124 23,230,630	4,664,801 878,743 856,181 11,489,328 5,376,488	3,513,293 659,018 641,825 8,616,053 4,032,196	2,733,952 530,041 495,399 6,606,162 3,202,442	120,336 29,818 25,511 487,083 182,863	145,928 36,269 32,116 631,711 240,143	1,131,121 300,680 240,557 5,421,476 1,660,120
n	1,106,216 887,400 1,159,570 1,276,694 406,518	12,649,586, 10,095,249 11,799,083 13,757,740 3,842,538	2,992,694 2,275,773 3,093,911 3,459,586 1,049,547	2,244,521 1,706,713 2,320,433 2,594,690 787,149	1,773,676 1,411,108 1,855,540 1,986,389 827,840	140,852 103,867 94,344 91,211 43,657	198,178 139,232 113,864 112,293 55,812	1,212,000 1,014,380 830,25 974,080 384,860
тd	1,679,807 2,321,090 3,352,873 1,526,636 721,187	21,892,364 26,517,856 41,101,962 17,392,265 6,732,088	4,253,656 5,814,300 8,799,703 4,023,283 2,018,056	3,190,154 4,360,724 6,599,542 3,017,176 1,513,542	2,539,664 3,492,988 5,217,190 2,347,437 1,136,851	121,996 254,102 263,301 159,493 47,824	152,950 330,656 360,948 193,105 60,374	1,487,063 2,602,508 2,590,248 1,586,164 478,428
d	1,783,749 297,349 614,764 272,992 338,499	19,260,942 2,979,493 6,645,557 3,085,793 3,529,250	4,665,699 761,966 1,561,322 659,013 868,785	3,499,067 571,434 1,169,290 494,245 651,531	2,751,385 457,414 960,780 405,637 522,136	171,185 33,171 73,251 19,395 34,640	216,370 41,370 98,790 22,122 43,431	1,711,211 267,052 809,997 254,746 326,457
ersey lexeco ork	2,918,856 419,365 6,876,422 2,004,327 243,847	37,754,441 4,032,511 87,314,616 19,972,537 2,719,671	7,479,394 1,080,066 17,560,139 5,230,818 644,848	5,609,214 809,948 13,159,872 3,922,977 483,594	4.441,053 638,632 10,300,967 3,152,277 379,505	290,200 30,029 765,595 171,573 31,162	375,785 39,611 979,765 216,573 39,936	3,019,28 309,46 9,345,33 1,643,19 319,52
ma	4,181,357 1,011,707 925,316 4,573,333 370,662	48,100,944 10,479,769 10,166,326 52,086,776 3,907,629	10,462,720 2,740,259 2,311,699 11,540,902 917,605	7,846,983 2,054,940 1,732,760 8,655,209 688,204	6,399,572 1,640,554 1,438,406 7,003,007 563,679	330,896 99,110 83,514 432,748 47,573	422,996 128,281 110,487 541,397 63,852	3,329,854 1,001,155 817,032 4,040,376 409,59
Carolina Dakota	1,008,827 253,077 1,529,190 4,628,025 440,270	9,866,346 2,389,766 15,859,916 52,201,080 4,690,427	2,669,033 686,913 4,054,797 12,202,100 1,239,546	2,001,775 515,125 3,041,098 9,150,754 929,541	1,572,882 398,070 2,448,995 7,241,709 692,260	69,517 30,858 101,808 357,814 27,302	90,855 39,092 131,833 474,435 38,479	657,418 251,710 1,017,509 4,147,08 256,099
ini i	178,753 1,918,588 1,443,115 609,955 1,788,831	1,775,864 22,634,996 17,556,906 6,707,336 19,639,184	479,356 4,875,115 3,687,366 1,584,811 4,669,383	359,517 3,655,697 2,765,439 1,188,608 3,501,921	282,194 2,976,617 2,267,059 976,325 2,759,963	17,943 153,142 118,011 32,5 50 192,432	24,319 197,999 145,852 42,455 253,712	160,702 1,587,965 1,280,890 357,962 1,609,632
ng PO Reo tizans abroad?	155,939 315,675 26,524 159,638	1,813,560 2,668,760 200,195 1,912,283	413,901 763,112 94,419 470,474	310,341 572,334 70,814 352,469	246,361 478,178 44,191 263,886	(*) (*) (*) 17,204	(*) (*) (*) 20,862	(*) (*) (*) 237,419

notes at and of table.

Service Service

Table 5.3—All Returns: Number of Returns, Exemptions by Type, and Number of Returns by Number of Exemptions Other Than Age Blindness, by States—Continued

				Ex	emptions-Continue	d			
	Та	xpayer's dependent	å	Dependen: living st		Dependent living away		Other dep	endents
States	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Number of #XXmptionx	Number of returns	Number of exemptions	Number of returns	Number (exemption
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(19)	(17)
United States, lotal		75,486,897	534,068,391	32,695,569	70,845,058	960,909	1,713,064	2,320,431	2,91
Alabama Alaska Arzona Arzona Aransas Californa	589,210 65.070 334,241 268,535 3,568,310	1,223,976 147,802 734,209 623,804 8,030,392	7,684,537 1,538,725 4,830,387 3,589,211 57,996,882	571,183 60,844 313,367 275,116 3,294,432	1,169,831 139,537 681,164 599,555 7,210,554	5,106 3,635 4,370 1,941 150,854	6,434 5,619 9,828 5,031 292,875	38,910 2,165 31,183 17,215 349,770	5
Colorado	418,526	869,997	6.435.705	398,274	821,070	14,789	27,109	19,427	1
Connectout	464,929	1,050,861	6.902.898	436,239	990,871	8,716	17,542	36,262	
Delaware	105,530	233,038	1.722.058	100,900	219,656	4,001	7,677	5,073	
District of Columbia	112,360	234,500	1.644.959	98,989	211,820	3,976	4,994	14,396	
Flonda	1,251,744	2,549,727	17.875.054	1,180,007	2,378,642	40,307	54,343	97,386	
Georga	645,335	1.796.670	11,228,142	801,298	1,698,877	16,238	22,736	53,061	1
Hawaii	138,524	311.935	2,438,148	128,692	286,922	4,459	8,297	12,552	
Idaho	137,962	328.490	1,894,840	136,407	321,865	1,955	3,559	2,788	
Illinois	1,801,339	4.038.111	31,514,053	1 882,760	3,724,020	62,477	136,505	148,218	
Indiana	881,462	1.928.077	13,574,714	635,123	1,621,469	32,067	57,584	37,967	
Iowa	440,758	1,017,467	7,211,150	431,370	995.163	5,546	6,831	9,343	
Kansas	352,086	723,809	5,459,464	333,367	887,543	14,712	22,946	12,037	
Kansasuku	521,986	1,124,469	6,872,273	493,306	1,069,501	19,409	29,922	23,459	
Loussana	615,005	1,360,171	8,453,948	581,854	1,281,351	15,252	29,188	37,839	
Mane	162,296	364,843	2,105,059	156,263	346,953	4,370	8,697	7,985	
Maryland	717,505	1,553,266	12,743,100	672,622	1,435,726	20,536	43,801	59,018	
Massachusetts	870,061	1,964,144	14,487,011	814,384	1,880,487	18,854	39,886	56,607	
Michagan	1,428,764	3,214,056	23,714,024	1,367,357	3,062,476	44,184	73,145	52,244	
Minnesola	612,401	1,478,639	9,864,313	589,184	1,425,405	15,723	34,206	16,683	
Minnesola	372,846	820,049	4,238,878	355,235	777,230	4,953	7,756	24,798	
Missoun	762,233	1,596,980	10,959.228	732,980	1,620,692	16,728	27,544,	39,232	
Montana	116,895	263,008	1,642,559	112,301	248,788	4,284	7,246	5,834	
Nebraska	223,893	501,050	3,406,724	216,680	487,934	3,887	7,319	5,359	
Nevada	115,821	231,096	1,709,578	108,718	215,556	3,723	4,532	9,652	
New Hampshre	131,429	302,869	1,950,435	127,715	291,852	4,059	7,244	3,681	
New Jersey New York North Carolina North Dakota	1,253,029 180,417 2,878,536 904,644 95,978	2,659,479 401,371 6,256,357 1,854,315 224,806	22,137,442 2,423,750 48,056,222 11,598,582 1,496,305	1,166,031 169,486 2,683,898 649,788 93,305	2,474,660 378,500 5,614,598 1,755,888 216,980	19,812 3,997 50,655 14,742 1,604	31.293 5,255 93,594 22,014 2,362	132,417 13,539 303,903 64,565 2,413	1 3
Ohio	1,727,366	3,633,894	26,769,067	1,629,075	3,431,204	65,473	109.925	76,938	
Oklahoma	452,900	963,194	5,975,405	435,629	928,195	9,432	17,772	15,471	
Oregon	366,398	757,794	5,592,110	350,146	716,776	13,835	24,490	12,657	
Pennsylvana	1,840,554	3,988,491	28,414,992	1,744,821	3,789,894	45,122	76,720	104,573	
Rhode Island	130,900	288,968	2,017,271	127,125	279,131	2,190	3,039	\$,530	
South Carolina	476,536	1,001,236	6,064,038	450,389	947,221	9,972	16,485	29,411	1
South Dakota	102,903	248,889	1,310,712	99,884	241,377	1,564	2,278	4,332	
Temessee	718,225	1,465,718	9,226,786	882,742	1,375,651	14,443	23,243	47,556	
Texas	2,055,173	4,478,357	30,099,018	1,960,845	4,224,468	43,536	77,522	129,014	
Utah	203,835	508,202	2,967,775	197,163	491,288	5,551	9,216	5,964	
Vermont	75,045	172.678	977,981	72,489	167,159	905	1,339	3,731	
Vrginia	823,851	1,697.917	13,145,518	774,989	1,588,167	33,711	52,487	51,758	
Washington	594,401	1,268,298	9,488,751	568,227	1,192,343	27,646	49,582	21,275	
West Vrginia	275,794	565.261	3,795,235	262,336	535,903	8,231	11,344	15,277	
Wisconsin	710,841	1,547,239	10,820,347	687,079	1,596,783	18,892	31,312	18,449	
Wyoming APO/FPO Puerto Rico U S otizens abroad?	67,818 144,020 17,427 80,786	151.028 284.265 45,887 185,726	1,0 56,666 1,495, 542 157,770 1,313,067	64,489 133,037 13,781 71,846	142,813 253,285 34,949 163,335	(*) 3,259	(*) 7,314	(*) (*) 12,297	8

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

Footnotes et end of table

In 5.3-All Returns: Number of Returns, Exemptions by Type, and Number of Returns by Number of Exemptions Other Than Age or Blindness, by States-Continued

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

[All figures are estimates base	d on samples—mon	ey amounts are in	thousands of dolla	urs}			
		Number	of returns by num	ber of exemptions o	ther than age or bi	indness	
States				All returns			
	Total	One	Two	Three	Four	Five	Six or more
	(16)	(19)	(20)	(21)	(22)	(23)	(24)
United States, total	62,229,332	31,586,644	19,370,906	10,883,521	10,442,091	5,563,084	4,353,086
ma	1,190,083 154,800	374,950 66,353	282,242 30,393	213,306 19,054	169,536 18,115	94,330 11,455	55,719 9,430
	845,347	328,477	214,630	98,188	114,244	43,614	46,194
S85	698,413 8,560,529	225,404 3,525,245	198,795 1,946,596	96.256 1,022.355	94,816 1,111,585	48,896 564,966	34,245 489,782
ido .	1.041.115	413.793	256.849	121,590	135.854	70,282	42,747
I cbcut	1,243,732 236,081	543,147	273,978	124,544	148,415	85,152	58,496 13,775
are . t of Columbia	309,551	93,267 158,445	47.505 71.133	32,307 35,733	33,058 19,271	16,169 11,926	13,043
1	3,190,918	1,195,726	882,434	433,551	377,547	164,073	127,587
18	1,776,459 358,510	596,577 166,906	437,198 64.608	282,624 42,153	264,210 38,490	103,380 25,151	92.470 21.202
	308,238	109,041	67,386	38,601	42,300	26.223	24,687
a .	4,476,990 2.022,623	1,795,573 727,636	1,051,536 479,027	536,105 282,349	556,406 272,018	298,913 149,583	238,457 112,010
	1,106.216	407,665	276,258	116,927	148,558	93,047	63,741
S. Sky	887.400 1.158.570	325,339 384,374	233,626 299,650	121,096 162,807	115,524 166,219	50.320 79.328	41,295 56,192
ana	1,276,694 406,518	424,166	305,877	198,419	164,730	107,337	76,165
		162,979	93,891	46,765	50,265	30,370	22,248
und ichusetts	1,679,807 2,321,090	654,939 1,034,787	397.106 482,565	218,011 251,910	215,655 256,244	97,992 164,403	96,104 131,181
an	3,352,873	1,250,585 649,703	797,865 296,482	454,267 164,756	383,215 196,349	255.052 103,860	211.889 115.486
sppi.	1,526,636 721,187	224,416	165,395	123,484	97,627	62,346	47,919
an an an an an an an an an an an an an a	1,783,749	684,776	397,652	250,705	234,839		106,920
naska .	297,349 614,764	119,505 247,038	69,611 160,265	34,580 70,084	36.261 64,980	20,935 38.684	16,457 33,713
la Hampshire	272,992 338,499	111,734 140,777	61,588 73,681	38,261 37,491	33,417 42,058	19,461 23,033	8,531 21,459
lersey	2,918,856	1,160,277	637,637	405,058	375,070		142,877
Vexo	419,365	158,404	92,003	52,715	54,657	22,509	29.077
fork Carolina	6,876,422 2,004,327	2,792,064 679,935	1,555,461 514,934	663,962 313,705	842,325 273,110		361,736 83,702
Dakota	243,847	97,955	54,427	29,666	29,314	16,644	15,841
	4,181,357 1,011,707	1,633,470 326,419	1,006,211 257,859	576,263 144,098	490,302 161,202	280,545 79,106	194,566 43,023
n	925,316 4,573,333	363,605	223,480	124,311	116,785	55,038	42.097
nytvania 9 Island	4,573,333 370,662	1,847,685 164,774	1,065,551 81,523	563,709 42,931	552,811 41,357	319,956 23,354	223,621 16,723
Carolina	1,008,827	346,917	234,083	167,720	136,159	75,081	48,967
Dakota	253.077 1,529,190	97,570 487,178	58,410 389,435	30,931 257,266	30,368 211,159		18,666 74,551
	4,628,025	1,649,336	1,129,357	674,447	570,915	344,687	259,283 46,652
		163,662	87,790	56.546	51,587	34.033	
ont Ra	178,753 1,918,588	64,730 720,938	44.162 450,569	21,412 290,851	24,403 248,148	12,160 122,951	11,886 85,131
ington Virania	1.443,115 609,955	507,244 210,872	399,330 142,652	169,487 113,598	197,609 71,790	114,082 37,978	55,363 33,065
nsin	1,788,831	716.042	410,734	209,497	231,649		113,903
ing FPO'	155,939	57,349	34,560	21,129	22,920	10,783	9,198
3 Rico	315,675 26,524	138,741 (*)	37,012	39,840 (*)	75,998 (*)	(1)	8
citizens abroad*	159,638	41,324	45,415	22,426	24,195	10,396	15,882
				L			

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Table 5.3-All Returns: Number of Returns, Exemptions by Type, and Number of Returns by Number of Exemptions Other Than Age Blindness, by States-Continued

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

Sizies		exemp	Number of returnations other than ag	e or bilndness-Cor	ntinued	
Cinita	Tabal	•		etume		
	Total	Two	Three	Four	Five	Six or the
	(25)	(28)	(27)	(28)	(29)	(30)
United States, total	44,140,085	15,956,072	9,204,548	9,616,648	5,202,688	4,1
Alabama	689,815	224,367	178,413	151,524	63,032	4
Alaska	76,139	23,317	15,900	17,001	10,842	
Anzona	456,395	180,580	83,019	107,325	41,100	
Arkansas	435,771	184,266	84,838	89,870	43,950	
Calforna	4,345,502	1,562,074	829,680	986,793	515,083	
Colorado	553,657	208,796	109,049	127,633	66,086	1
Connecticut	635,391	234,857	110,972	139,756	82,527	
Delaware	120,598	37,284	25,363	29,758	14,987	
District of Columbia	86,000	37,649	18,130	12,655	8,132	
Flonda	1,704,223	732,510	349,854	344,819	156,617	
Georgia Hamai Idaho Ilhoos Indana	956,820 169,750 186,613 2,315,486 1,176,172	334,547 51,938 61,235 879,405 413,525	218,702 35,544 34,912 463,146 247,853	228,449 38,144 40,971 492,688 262,146	90,855 23,393 24,843 266,789 142,114	2 1
lowa	667,460	257,773	110,832	147,096	88,575	
Kansas	523,708	209,975	111,901	110,219	50,320	
Kantuchy	696,970	252,210	146,648	158,488	75,087	
Louisiana	708,669	236,497	169,115	138,487	89,204	
Maine	221,277	81,198	40,670	49,354	28,105	
Maryland	856,517	306,336	182,348	193,276	88.352	1
Massachusetts	1,165,521	416,242	221,124	240,066	159.187	
Michigan	1,861,297	673,484	389,193	354,015	245.439	
Minnesota	819,333	264,532	152,302	191,106	96.220	
Mississiph	410,067	121,127	98,310	90,008	55.502	
Missoun	961,449	336,698	202,716	219,146	105,190	
Montana	159,471	60,400	31,065	33,427	18,895	
Nevaska	344,617	142,434	68,019	63,170	37,265	
Nevada	131,557	45,436	29,102	29,975	19,454	
New Hampshire	182,511	65,745	33,121	40,274	22,828	
New Jarsey New Maxco New Tork North Carolna North Dakola	1,514,930 219,267 3,401,031 1,141,119 134,820	502,702 70,544 1,195,309 419,520 49,914	337,327 47,374 690,848 266,813 25,283	347,122 50,872 764,918 250,422 27,969	188,595 22,291 408,706 127,088 16,361	1 3
Oho	2,207,067	815,527	481,702	456,738	267,163	1
Oklahoma	625,734	229,275	130,188	151,989	72,387	
Oklahoma	509,619	193,399	109,942	111,059	53,481	
Pansyivania	2,422,187	880,458	501,245	513,913	308,486	
Rhode Island	192,467	74,988	39,063	39,354	22,890	
South Carolina	557,160	180,704	137,412	123,456	70,202	2
South Dakota	144,433	52,604	27,565	29,286	16,589	
Ternessee	917,756	323,787	225,706	192,444	104,626	
Teras	2,602,412	921,467	573,894	535,988	320,666	
Utah	251,814	72,773	50,739	49,560	32,482	
Vermont	103.441	38,978	17,534	23,372	12,089	1 77
Vrgma	1.057.223	373,000	251,106	229,616	121,072	
Weshington	823.944	341,470	142,129	181,797	106,587	
West Vrgma	363.173	123,289	100,885	71,165	36,169	
Wissonsin	968.856	361,721	180,441	218,630	101,790	
Wyoming	89,910	30,492	18,321	21,591	10,547	8
APO/FPO	158,404	30,864	37,122	67,133	19,007	
Puerto Rico	17,667	(*)	(*)	(*)	(*)	
U S critzens abroad ¹	97,895	34,561	18,341	24,063	8,252	

(*) Estimate is not shown saparately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. Returns filed from Animy Post Office and Fleet Post Office addresses. Parturns filed from Panema Canal Zone, Virgin Islands or abroad. NOTE. Detail may not add to total because of rounding.

		Adjusted	Salaries and w	d wages	Joint	Adjusted	Joint returns of husbands and wives Adjusted	59A		Number of axemptions	Taxable	Income	Income tax after	ax after	Total Inco	income tax
Size of edjusted gross income	Number of returns	Income less	(9104		Number of	gross	e l'	and weges	number of exemptions	other than	Ì		Cred	tta		
			Number of returns	Amount		less deficit	Number of returns	Amount		age or blindness	Number of rstums	Amount	Number of returns	Amount	Number of returns	Amount
	()	(2)	(3)	((5)	(9)	e	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(18)
United States																
Total	82,229,332	947,764,873	73,520,046	785,399,462	44,140,085	713.045,871	39.478,229	599,620,463	212,202,596	202,047,796	65,852,602	585,492,666	61,483,928	124,382,197	61,490,737	124,526,297
1,1064 \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$4,000 under \$5,000	5,382,569 5,407,488 5,002,560 4,565,790 4,563,746	-3.590.726 8.072.359 12.446.382 15.956,144 20.491.960	4,460,523 4,855,922 4,387,691 3,799,904 3,799,904	4.049.608 7.207.613 10.709.249 12.864.040 16.387.277	828.458 643.164 887.092 1.189.384 1.361.639	-4.824.844 976.484 2.236.052 4.196.917 6.145.159	420,971 457,832 670,341 891,680 1,076,816	1,505,258 805,407 1,742,145 3,088,556 4,507,883	8,016,283 7,773,487 8,126,549 8,760,745 9,362,490	7,578,541 7,337,670 7,427,160 7,621,052 8,336,328	3,229,346 3,229,346 3,229,346	36,107 744,829 3,101,252 6,265,142	53.276 1.318.375 2.707.739 3.065.719	2.990 49.448 351.477 784.699	53,275 53,275 1.318,430 2,707,773 3,085,734	14.828 3,114 49.616 351.687 784,808
\$5,000 under \$6,000 \$7,000 under \$7,000 \$7,000 under \$3,000 \$9,000 under \$3,000 \$9,000 under \$3,000	4,737,247 4,164,112 3,849,630 3,725,148 3,476,777	25,971,457 27,016,980 28,852,746 31,674,144 33,030,353	4,060,153 3,607,694 3,402,622 3,299,362 3,104,829	21.475,109 22.495.015 24.609.197 26.842.745 28.514,955	1.643.944 1.666.307 1.791.777 1.849.429 1.923.307	9,024,879 10,839,706 13,460,034 15,717,472 16,283,585	1,312,053 1,365,680 1,505,647 1,594,802 1,701,330	6,779,096 8,368,765 10,680,032 12,760,888 15,585,618	10.312,167 9,699,535 9,350,627 9,494,838 9,346,466	9,395,158 8,938,068 8,733,230 8,882,337 6,882,337	4.389,313 3,988,332 3,751,733 3,663,693 3,433,091	10,148,309 12,237,051 14,473,661 17,053,244 18,514,211	3,440,382 3,483,135 3,520,030 3,520,030	1,325,214 1,673,426 2,123,266 2,653,145 2,945,364	3,441,210 3,483,357 3,544,369 3,520,078 3,349,347	1,325,820 1,673,615 2,123,370 2,653,301 2,653,301 2,945,501
\$10,000 under \$11,000 \$12,000 under \$12,000 \$12,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$15,000	3,282,636 3,120,493 2,950,537 2,926,377 2,983,637	34,469,130 35,890,291 36,885,633 39,501,373 38,893,332	3,014.731 2,877.224 2,763,152 2,760,199 2,538,003	30,535,781 31,841,916 33,166,602 35,795,850 35,795,850	1.927.614 2.046.437 2.050.885 2.210.360 2.210.360	20.268.377 23.537.791 25.645.147 29.846.305 30,167.155	1.757,371 1.690,604 1.927,257 2,099,950		6.988,267 9,003,069 8,769,582 9,052,085 9,517,542	8.629,494 9.649,660 8.522,438 8.823,211 8.323,211	3,262,871 3,107,235 2,942,073 2,921,125 2,679,116	20.342,174 21,661,740 22,741,595 24,572,969 24,513,531	3.206.021 3.065.462 2.908.491 2.887.337 2.656.741	3,337,948 3,588,272 3,588,272 3,682,272 4,167,684 4,167,684	3,206.050 3,065.527 2,908,541 2,887,385 2,887,385 2,656,769	3.338,054 3.588,481 3.836,177 4,168,026 4,168,026
\$15,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$20,000 \$50,000 under \$100,000	10.353.534 5.598.117 2.744.255 2.747.618 781.406	178,968,121 124,310,576 74,652 100,168,142 51,550,859	9,823,603 5,291,983 2,551,029 2,386,303 2,386,303 609,201	162,152,299 111,261,173 64,246,093 74,020,074 28,691,733	8.879.849 5.138.224 2.570.769 2.564.561 717.592	153.929,469 114,146,755 69,922,121 93,361,268 47,318,971	8,499,682 4,905,764 2,423,048 2,280,739 576,806	141,149,756 103,650,046 61,301,688 71,105,922 27,266,179	34,761,699 19,534,517 9,669,366 9,968,496 2,975,811	34,071,655 19,169,627 9,479,561 9,632,928 2,812,699	10,335,776 5,591,909 2,740,533 2,743,527 779,176	117.473.678 98,932.366 53,900.510 74,942.488 40,234,695	10.259,554 5,570,542 2,733,188 2,733,831	21,166,365 17,016,948 11,401,797 18,206,952 13,343,671	10.260.328 5.571.007 2.733.934 2.734.473 776.422	21,187,689 17,019,200 11,402,965 18,213,662 13,361,924
\$100,000 under \$200,000 \$500 under \$500,000 \$500 000 under \$1,000,000 \$1,000,000 or more	152.349 29.193 3.289 1.124	19.918.461 8.149,944 2.187,947 2.344,606	116,643 22,370 2,466 838	9,563,168 2,787,478 447,789 245,369	138,996 25.593 2.747 880	18.150.084 7.113.910 1.828.392 1.754.683	111,838 20,758 2.233 728	9.088.337 2.626.699 407.538 214.365	579,066 104,563 11,492 3,814	533.696 92,651 9,895 3,206	151.738 26.974 3.228 1.105	15,884.362 6,388.985 1,636.005 1,693,962	151,248 28,853. 3,215 1,094	6,824,711 3,294,709 953,245 1,067,154	151.615 28,989 3.245 1,112	6.848.783 3.323,365 966,664 1.097,654
All returns, summary 10644 55,000 55,000 under \$15,000 \$15,000 under \$15,000 \$15,000 or more	24,901,853 19,952,914 14,963,680 22,410,885	53,376,118 53,376,118 146,545,680 185,639,766 562,223,307	21,285,241 17,474,660 13,953,309 20,606,636	51,217,986 124,137,020 166,629,259 453,415,197	4,909.737 8.874.764 10,316.373 20,039.211	8.729.768 67.325.676 129.464.774 507.525,654	3,517,642 7,479,912 9,659,079 18,821,596	11.649.249 54,374,419 116,786,265 416,810,530	42,039,554 48,203,653 44,330,565 77,628,824	38,500,751 44,779,331 42,941,194 75,826,520	9,337,854 19,226,362 14,912,420 22,375,966	10,147,330 72,426,476 113,832,010 399,087,051	7,165,109 17,337,233 14,724,052 22,257,534	1,188,614 10,720,416 19,177,397 93,295,771	7,166,979 17,338,361 14,724,272 22,261,125	1,204.052 10,721.607 19,178,333 93,422,306
Alabama Total	1,190,083	12,274,603	1,102,652	10,774,088	669,915	8,608,287	639,759	8,462,146	3,203,991	3,106,599	918,568	7,374,015	833,011	1,497,139	833,023	1,498,220
Under \$1.000 \$1.000 under \$1.000 \$2.000 under \$2.000 \$3.000 under \$2.000 \$4.000 under \$3.000	66,884 99,536 77,235 67,527 88,765	-34,554 152,364 166,480 234,310 399,360	57,084 89,104 68,587 61,327 61,327	63,126 143,386 159,459 204,554 374,681	14,771 19,718 17,687 29,317 29,317 22,622	-56.722 29.246 43.730 103.105	9,856 15,952 14,934 25,530 19,713	32,441 31,368 32,534 87,616 93,099	107,449 171,979 129,185 169,497 177,419	98,904 166,095 115,399 159,161 170,947	25,628 33,897 82,194		62.379 58.553	3.754	14,009 28,372 58,553	481 3.290 13.377
\$5,000 under \$6,000 \$7,000 under \$7,000 \$7,000 under \$0,000 \$9,000 under \$0,000	80,295 63,627 59,172 63,534 43,534	434,197 414,543 440,348 536,625 412,529	72,218 59,511 53,022 61,778 42,959	382,303 366,614 384,157 508,587 406,511	34,712 23,164 33,775 34,668 31,766	187,136 149,897 251,655 292,607 304,891	29,947 22,160 30,735 32,912 31,565	160,069 138,636 220,155 265,754 302,881	222.352 160,804 151,621 152,710 140,225	210,103 157,335 147,509 148,041	68,901 63,627 59,172 63,035 43,363	135,912 179,463 207,097 299,526 212,627	45,586 52,770 56,503 63,035 39,800	16,182 21,990 27,890 31,604	45,586 52,770 56,503 60,035 39,800	16,182 21,990 27,690 46,601 31,604
\$10,000 under \$11,000 \$12,000 under \$12,000 \$12,000 under \$13,000 \$12,000 under \$13,000 \$14,000 under \$15,000	52,888 37,189 48,640 42,411 35,563	555,618 428,072 606,232 572,901 517,271	52,232 32,327 41,196 34,932	544,604 361,142 563,421 539,487 482,669	44,635 30,113 37,359 39,027 29,923	469.605 348.311 465.988 527,615 436,158	43,979 26,685 37,108 37,812 29,292	457,452 299,217 446,758 496,520 403,387	170,708 127,749 160,082 136,225 110,019	166,608 125,907 134,853 134,8337 109,305	51,758 37,169 48,640 42,411 35,563	308,6601 245,515 354,574 350,669 325,728	51,756 35,961 41,283 35,555	47,644 38,756 58,759 56,759 56,706	51,756 35961 417,5081 41,283 35,559	47,644 38,560 58,759 56,759 56,706
115,000 under 220,000 225,000 under 220,000 225,000 under 220,000 520,000 under 220,000 520,000 under 3100,000	133.538 64,460 28,482 26,849 7,769	2,302,936 1,429,924 773,611 989,474 522,818	129,381 60,442 25,834 22,599 6,036	2.184,305 1.262,141 657,731 733,395 281,227	123.987 60.546 27.751 23.871 7.242	2,139,006 1,342,697 752,691 868,161 484,754	120,327 57,686 25,834 20,200 5.762	2.035.723 1.210.553 657.731 657.071 269.910	456,667 222,880 101,171 95,078 29,097	451,049 220,628 100,341 22,703 28,172	133,513 64,460 26,264 26,849 7,740	1,522,338 1,011,103 560,912 750,846 416,241	132,902 64,446 28,284 26,612 7,735	274.955 199.243 116.020 187,585 139,909	132.902 64.446 28.284 26.614 7.739	274,955 199,243 116,020 187,676 140,093
\$100,000 under 200,000 \$500,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,984 326 11	267,694 89,209 22,523 20,318	1,561 263 32 10	132.694 32.201 5.211 482	1.830 290 31	246,983 78,150 20,103 18,752	1,487 246 289 9	126,636 31,227 4,689 317	7,582 1.142 113 37	7,297 1,047 103 30	1.974 324 35	219,276 75,145 18,694 19,297	1,974 323 35	96,386 39,051 11,292 12,626	1.974 323 35 11	96.674 39.204 11.434 13,032
All returns, summary: 10xee 35:000 55:000 under 315:000 315:000 or more 315:000 or more	399.947 309.991 216.691 263,454	937,959 937,959 2,238,242 2,660,094 6,418,506	359,058 359,058 207,948 207,948 246,158	945,206 2,048,172 2,491,323 5,289,386	104,115 158,085 181,057 245,558	222.727 1,196.385 2,247,677 5,951,496	65,985 147,319 174,876 231,579	277.059 10,67,495 2.103,334 4.994,257	755,529 827,712 706,783 913,967	710,506 803,213 691,510 901,370	141.719 298,098 215,561 263,190	159,991 1,034,825 1,585,345 4,593,852	100,932 257,694 212,063 262,322	17,132 144,467 258,275 1,077,267	100,934 257,694 212,067 262,328	17,149 144,467 258.276 1,078.330

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Size of adjusted gross income	Number of returns	gross Income	(gross)	(1	Number of	Adjusted gross Income	Salaries and	nd wages	Total number of axemptions	exemptions other than	Taxable income	ncome	credita	te	Total Income	ome tax
		deficit	Number of returns	Amount	Inter	leas deficit	Number of returns	Amount		age or blindness	Number of returna	Amount	Number of returns	Amount	Number of returna	Amount
	6	(3)	(3)	ŧ	(2)	(9)	ε	(8)	(8)	(01)	(11)	(12)	(13)	(14)	(15)	(18)
Alaska																
Total	154,800	2,790,812	148,296	2	76,139	1,930,016	73,018	1,763,226	365,202		133,665	2,036,829	126.718	472,875	126,721	473,411
Under 51,000 51,000 under 52,000 52,000 under 53,000	7,262 6,958 8,810	-11,743 10,331 22,270	6,211 6,758 8,739	7,588 9,581 21,831	3,198	-9,026 10,847	302 2.429	3,082	9,870 8,527 11,808	9.725 8.107 11.668	5,386	2,022	3.707	1 140		170
000 under \$4,000 000 under \$5,000	6,518 6,518	22,873	5,92B						12.460		5,051,	0.570	4,701	1.316	4.701	1.316
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$6,000 under \$8,000	5,839 5,753 5,753	32,060 24,509 43,607 46,691	5,691 3,554 5,563 4,948	31,140 22,918 41,870 44,846	1,437 2,078 2,767 2,293	7,899 13,821 21,138 19,599	3.377 2.766 2.293	21,123 20,987 22,383	2,287 9,262 12,907 16,461	12,139 9,162 12,858 15,901	5,101 3,573 5,758 5,508	13,864 11,089 23,990 24,320	4.332 3,373 5,682 4,950	1,992 1,374 3,679 3,835	4,332 5,682 4,950	1,992 1,374 3,679 3,635
000 under \$10,000	2,604	24,654	2,563		1.206	11,334	3,095	31,721	L		2,535 E.060	15.393		2,586	2,494	
511.000 under 511.000 512.000 under 513.000 512.000 under 513.000 513.000 under 514.000	3,161	36,921 39,195 49,425	3,991	37,239 46,078 46,078	1,735 1,184 1,610	20,000 21,829 21,497	1.735	17.716 13.426 19.868	5,100 6,116 6,116 6,116 5,116 5,116 5,116	6,116 6,116 8,385	3.161 3.686	30,816 30,816 32,808 32,697	3,111 3,111 3,685	5,985 5,158 7,385	3,111	5,559
000 Under \$20,000	17,028	297,609	16,598		8,184 9,184	160,881	8,894 4,994	151,327			16.989	213,087		41,993	16,898	
\$20,000 under \$25,000 \$30,000 under \$50,000 \$30,000 under \$50,000 \$50,000 under \$100,000	14.454 13.118 25.098 4.756	359,001 359,001 949,205 287,920	14,007 12,996 24,659 4,370	310,950 345,481 900,248 230,898	9,608 9,608 4,355	263,385 263,385 759,126 264,299	9,566 9,566 19,610 4,013	211,200 252,931 717,506 212,613	42,090 41,269 80,381 16,702	41,722 41,250 79,684 16,507	13,118 25,098 4,752	242,219 275,238 743,690 230,143	13,117 13,117 25,068 4,739	49,671 60,363 (82,778 66,862	14,200 13,118 25,069 4,739	49.6/1 60,365 182,815 66,880
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	425 59	54,108 16,392 4.588	327 66	22,195 4,523 168	392 50	49.835 14.094 4.588	310 38 6	21,157 3,604 168	1.658 223 23	1.625 212 22	424 59 6	43,833 13,942 3,220	421 59 6	17,161 6,705	422 59	17,265 6,752 2.048
51,000,000 or more All returns, summary Linder 55,000 F Ann instar 55,000		72,678	33,438	83,751 83,751	3.782	1,821 73 780	2,731			LD 47	16.378 22.470	17.379 88.656	13,159 20.831	2:068 13.467	13,161 201831	2,0
10.000 under \$15,000 15,000 or more	20,220	2.296,328	73,007	238,189	9,207 53,369	115,750	8,737 51,949	107,254	49,668 225,683	48.747 223.572	20,121	165.372	20,030	29,857	20,030	29,857
Artzona												100 100 1		010 000		
014 er 51 000	146,048	181 032	131,934	952,684,1	C65,0C	5./94,108 104.832	111.085	960'68/'6	2,147,475	N	7/6/100	C28,4/5,6		1,063,073	6/0'2/00	534, Pau ,1
51.000 under 52.000 \$2.000 under 52.000 \$4.000 under 54.000	64.555 44.555 51.395 58.420	95,873 95,873 107,297 180,814 266,634	59,821 59,821 38,837 42,493 48,178	88.852 89.249 149.305 219.815	10,272 14,823 23,093	24,322 52,394 106,550	6.013 11,710 18,496		69,098 93,601 141,375	76,445 62,103 87,102 127,333] 17.837 34.080 43.555	6.883 36,402 69,029	[]38,130 37,176	4,797 7,993	38,130 37,176	4,797 7,993
\$5,000 under \$6,000 \$6,000 under \$5,000 \$2,000 under \$3,000 \$6,000 under \$3,000	48,334 53,344 51,854 51,854	263.903 346.722 391.208	36.942 44.432 38.876 23.755	212,394 265,635 292,493	15,813 19,716 25,221	86,411 128,619 190,837	11.722 14.000 16.440	65,552 79,651 132,624	95,656 120,568 107,985 66,470	87,070 104,381 97,792 63,284	44,828 52,523 51,506 27,544	100.724 148,623 206,611	31,986 44,921 49,708	12,751 20,830 31,122	31,992 44,822 49,708	12,801 20,850 31,122 20,238
	29,189	267,048	24,582	242,787		212,400						119,948	23.049	18,005	23,049	18.0
51(1)000 under 51(1)000 51(1)000 under 512,000 51(2)000 under 513,000 513,000 under 515,000	28.626 27.085 32.221 31.293 28.145	303,362 310,870 402,145 423,192 408,321	25,088 25,538 29,538 29,150 29,150	245,272 285,285 360,332 386,437 380,248	21.247 18,821 21,359 23,636 20,568	223,673 217,411 265,635 319,782 298,236	18.542 17,887 21,011 22,220 20,522	180,351 198,020 262,984 293,243 293,243 297,905	82,406 80,718 91,151 104,855 94,666	79,817 79,262 88,966 103,400 92,485	28,826 26,760 31,490 30,994 28,145	163,855 177,498 232,293 250,578 246,462	28.520 26.474 31.490 30.785 28.145	26,056 28,894 39,323 42,277 42,894	28.521 26.474 31.490 30.785 28.145	26,057 28,894 39,323 42,277 42,894
515.000 under 520.000 \$20.000 under 525.000 \$25.000 under 520.000	97.163 53,850 27,089 21,664	1,662,369 1,196,138 733,080 730,431	89,296 49,900 25,278	1,439,915 1,076,973 627,032 549,118	86,253 52,049 26,442 20,311	1,482,540 1,160,679 715,384 736,036	60,123 48,896 24,805 16,698	1,301,335 1,058,832 619,120 525,240	332,118 200,370 100,563 74,257	319,795 196,858 97,401 70,941	96.780 53.632 27.089 21.641	1,055,035 787,210 520,822 581,317	95,546 53,133 27,079 21,600	184,451 150,035 109,134 140,575	95,549 53,245 27,089 21,619	184,486 150,186 109,216 140,652
(,000 under \$100,000 6,000 under \$200,000	8,697	439,713	5,144 826	239.963		412,132 152,531	4	230,158 70,131			6,696	340,081 130,624		112,789 56,225	6.673	112,9 56,6
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	20 20 8	54.994 13,576 11,553	138	14,631 631 329	23	49,181	132	14,414	[660 73 32	584 286 286 286 286 286 286 286 286 286 286	8 8 8	43,627 11,329 7,135	20 88 8	23,227 6,767 4,690	8 8 8	23,532 6,982 4,770
All returns, summary Under 55,000 55,000 under 515,000 510,000 under 315,000	280,054 209,992 147,571	468,585 1,510,965 1,847,890	238,274 188,567 136,840	588,485 1,217,085 1,657,574	58,984 98,987 105,731	-11,566 752,167 1,324,737	38,330 75,078 100,182	165,381 587,603 1,222,504	470,834 483,059 453,798	436,842 439,896 444,030	95,472 202,975 146,235	112,313 704,745 1.070,686	75,306 176,497 145,414	12,790 102,947 179,445	75.322 176.504 145.415	12.924 103.017 179.445

			[All fig	ures are estir	(All figures are estimates based on samples-money amounts are in thousands of dollars)	ed on samples-money amounts at	ney amounts	are in thousar	nds of dollars							
Size of edjusted gross income	Number of returns	Adjusted prose Income	Salaries and wages (grosa)	d wages (s	Number of	Adjuated	Salaries and	wages	Total number of	Number of axemptions other	Taxsble Income		Income tax a	ta the	Total Income	a la c
		deficit .	Number of returns	Amount	returns	1	Number of returne	Amount		L	Number of returns	Amount	Number of returns	Amount	Number of returne	Amount
	ε	3	(3)	(7)	(5)	(8)	(i)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Arkansse																
Total	598,413	8,479,069	597,234	5,170,191	435,771	5,239,960	371,702	4, 194,085	1,653,423	1,758,196	6101	3,815,800	905'RC+	272'CC/	196,961 L	i se 'oc/
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000 \$2,000 under \$4,000	56,351 47,514 63,015 52,558	-47,300 69,496 156,070 188,056	40,056 40,508 50,479 43,482 39,024	37,419 67,806 108,486 148,375 174,000	13,605 13,510 28,655 21,408 22,301	79,467 71,218 76,037 99,518	31,290 16,497 19,037	19.264 69.147 52.868 83.647	- 92,558 81,955 129,752 109,303	70,634	18,969 30,372 31,069	5,546 31,436 51,203] 32,549 25,328	3.726	9.630 23.960 25.328	494 3,445 8,367
80000 80000 800000 800000 800000 8000000	51.699 38,880 46,790 34,261	285,635 252,037 353,101 289,519	40,200 35,435 42,010 32,757	215,414 216,599 309,036 266,758	29,055 19,942 27,204 16,348	159,023 131,925 204,932 212,127 157,810	22,361 17,292 23,633 23,633	115,464 102,219 171,887 196,439	130,554 94,113 95,925 95,925 58,635	111,108 91,918 121,516 94,108	50,901 36,886 34,789 34,259	96.743 113.755 175.315 147.055 99.003	36,285 31,960 41,465 32,455 18,938	11,831 14,855 24,412 21,748 14,678	36.265 31,960 41,465 32,455 10,938	11,831 14,855 24,412 21,748 14,679
		281.950 333.917 387,940 202,344	21,468 27,338 21,075 25,785 12,021	221,552 305,012 335,774 180,995	19.647 23.990 21,001 26,800	206,282 276,385 262,389 362,424 172,633	17.103 22.311 20.420 23.947 11.504	178,607 250,222 247,110 308,815 160,895	74,851 98,600 79,254 105,522 41,418	70,835 95,080 79,254 103,456 40,691	26.920 29.023 22.554 13.929	164,699 164,699 194,870 233,586 132,309	26,920 27,263 22,133 28,634 13,202	26,223 28,641 26,297 37,506 21,584	26,920 27,285 22,133 28,634 13,203	26.223 29.648 26.287 37.506 21.603
	63,074 30,158 11,025 5,166	1,090,353 665,012 321,485 410,244 344,908	27,206 9,957 7,426 3,702	956,997 564,797 232,006 200,060 149,698	58,745 28,666 11,182 10,453 4,981	1,014,965 631,448 303,873 387,923 332,333	56,437 26,012 9,957 7,425 3,598	913,166 545,953 232,006 200,052 142,953	212,029 105,111 36,461 37,151	207.233 103.316 35.481 35.863 18,507	63,035 30,154 11,829 11,074 5,145	727,269 471,679 237,846 317,799 268,217	62.284 29,852 11,807 10,952 5,124	126,919 91,021 49,461 77,114 86,426	62,264 29,052 11,807 10,962 5,125	126.919 91,021 77,121 86,543
	1,167 173 173 6	150,533 45,784 10,713 20,734	872 146 13	55,218 12,790 1,887 88	1,061 169 19	138,351 44,865 21,758	014 143 17	52,479 12,430 1,953	4.143 569 63 63	3,789 526 52	1.163 173 173 6	122,990 37,584 7,419 15,860	1.159 173 16	52.745 19.042 4.363 10.869	1.159 173 16 6	52,878 19,274 4,363 11,294
All returns, summary Under 55,000 1000 under 510,000 510,000 under 515,000 515,000 or more	263,696 190,775 121,277 122,665	564,162 1,364,889 1,490,273 3,059,767	213,549 165,838 109,287 108,564	536,065 1,160,047 1,300,517 2,173,540	99.479 117.684 103.332 115.276	220,632 665,816 1,260,092 2,873,437	70,868 101,146 95,285 104,403	221,946 725,279 1,145,849 2,101,012	535,486 503,492 389,645 414,800	494,268 469,635 389,316 404,777	80,408 187,781 121,064 122,598	88,185 631,971 891,928 2,206,682	57,877 161,104 118,152 121,373	10,092 97,524 140,251 517,961	57,938 161,104 118,155 121,384	10,306 87,524 140,277 518,875
California Total	6,860,529	104,480,836	7,701,499	67,090,884	4,345,502	76,092,092	3,621,416	63,078,906	22,117,384	21,057,329	6,910,639	83,233,366	6,439,800	13,224,127	8,441,079	13,240,382
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$4,000 under \$5,000	509.116 597.682 581.465 444.653 472.648	412,927 904,231 1,448,849 1,547,151 2,123,493	418,065 553,264 506,707 375,170 405,233	434,123 926,149 1,248,614 1,302,716	76,508 49,433 85,980 81,288 81,288	451,103 76,738 215,537 290,579 551,910	40,274 34,431 61,917 58,607 98,748	159,860 66,447 156,152 238,429 238,429	733,211 818,872 912,088 791,992 967,439	696,406 790,175 850,739 715,631 872,965	265,633 335,583 392,447	90,364 314,307 646,829		6,107 35,953 83,126	299 153,546 266,928 324,886	1,954 6.316 35,953 83,133
	438.544 425,307 428,197 352,125 371,226	2,395,153 2,764,736 3,213,746 3,206,353 3,520,744	374,321 357,056 376,111 319,448 322,019	2.014.673 2.246.524 2.811.455 2.571.068 2.916.475	137,481 665,793 176,700 151,066 151,066	749.414 1.083,889 1.330.312 1.291,065 1.689,252	106.763 125.837 141.739 129.423 150,110	569,967 794,708 1,084,544 977,588 1,317,387	962,542 1,055,170 1,034,127 874,105 992,577	883.464 962.343 957,584 810.707 936.932	396,888 388,162 404,568 348,122 358,405	915,038 1,153,019 1,556,668 1,584,265 1,893,232	311.719 316.310 383.672 325.465 350.948	117.220 160.760 232.036 250.754 303.245	312,453 316,420 383,672 325,475 350,948	117,555 160,952 232,036 250,755 303,245
\$10,000 under \$11,000 \$1,000 under \$1,200 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$14,000	330,460 311,682 290,096 277,441 255,865		298,539 291,833 267,549 257,291 233,670	3,046,796 3,156,096 3,208,916 3,353,939 3,219,939	164,470 195,129 188,147 185,620 167,459	1,729,457 2,245,976 2,107,849 2,503,442 2,503,442	148,533 175,929 153,217 169,010 154,917	1,510,503 1,950,598 1,834,427 2,209,872 2,142,722	879,608 914,149 809,463 859,169 762,639	835,121 978,119 795,612 824,243 735,136	325,148 310,311 288,956 274,931 255,666	1,955,101 2,039,577 2,153,708 2,153,708 2,157,421 2,231,485	316.864 304.650 285.717 270.867 254.339	326,519 334,537 369,337 369,337 366,220 390,637	316.874 304.650 285.717 270.667 254.340	326,556 334,537 369,337 368,237 368,220 390,638
\$15.000 under £20.000 \$20.000 under £20.000 \$25.000 under \$20.000 \$20.000 under \$20.000 \$20.000 under \$20.000	1.087,603 632,871 401,292 341,955 89,081		1.022.978 587.251 365.923 289.458 65,020	16.916.108 12.436.953 9.379.791 9.554.609 3.130.931	877,092 567,645 373,601 321,977 80,120	15.242.893 12.633.879 10.166,669 11.610,602 5.291.730	828.431 533.198 347,289 297,758 60,534	13,799,984 11,289,238 8,963,421 9,226,055 2,920,602	3,539,016 2,164,421 1,409,717 1,229,242 329,636	3,448,615 2,116,233 1,380,033 1,197,813 310,400	1,083,306 631,483 401,227 341,868 88,778	11.739.184 9.425.373 7.569.419 8.747.740 4.265.398	1,073,845 629,522 400,198 340,937 88,363	2,111,662 1,834,543 1,564,584 2,072,283 1,370,199	1,073,845 629,604 400,209 340,977 88,427	2,111,662 1,834,953 1,564,707 2,072,929 1,380,546
\$100.000 under \$200.000 \$200.000 under \$500.000 \$200.000 under \$1,000.000 \$1,000.000 under \$1,000.000	17,263 3,432 393 142	2,260,669 962,785 267,586 283,258	12,708 2,463 308 114	1.059,979 334,106 79,669 77,134	15.465 3,000 312 121	2,021,545 836,536 214,056 242,639	11,836 2,256 263 99	993,421 305,111 67,144 63,958	63,960 11,997 1,343 502	58,893 10,636 1,175	17,226 3,409 364 139	1.688.732 712.087 183.665 188,765	17,171 3.397 381 137	709.207 361.905 105.176 108,127	17,202 3,415 385 140	712.111 364.731 107.051 110.605
Al etums, summary Uroton 5,000 5,000 mode \$10,000 \$10,000 mode \$15,000	2,605,564 2,015,389 1,465,544 2,574,032	5,608,997 14,900,732 18,126,933 85,843,975	2,258,439 1,747,955 1,338,882 2,356,223	5,577,823 12,560,196 15,984,587 52,968,279	415,719 809,225 880,925 2,239,733	683,662 6.143,832 11.013,849 58,250,548	294.177 653.971 801.606 2.071,664	1,055,544 4,744,195 8,648,222 47,628,945	4,223,602 4,918,521 4,225,427 9,749,834	3,925,815 4,551,030 4,056,231 8,524,252	993,663 1,894,145 1,455,012 2,567,819	1,053,500 7,102,243 10,537,292 44,540,382	765.099 1.688.113 1.432.437 2.553.951	125,168 1,064,015 1,789,250 10,245,675	765,459 1,688,968 1,432,448 2,554,204	127,356 1.064,443 1.789,287 10,259,297
Footnotes et end of table.																

Continued

Individual Returns/1975 • State and Regional Data

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States— Continued

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č

Size of eduated prose income		Adjusted	Salaries and	d wross	1000	raturns of hux	Joint raturns of husbands and wives	Vei		Number of			Income te			
	Number of returna	gross income less	(Brown)	(u	Number of	Adjusted Sross Incoma	Salaries and	regen br	Total number of examptions	exemptions other than	Taxable Income	Income	credits	Ha Ha	Total Income	me tax
		deficit	Number of ratums	Amount	eture.	deficit	Number of returns	Amount		Age or blindness	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	£	(2)	(3)	(7)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(18)
Colorado																
Total	1,041,115	12,051,252	941,276	669'666'5	553,857	9,059,266	495,669	7,410,369	2,580,083	2,469,689	848,414	7,562,455	787,488	1,568,210	787,722	1,572,026
der \$1,000 000 under \$2,000	72,619	-109.876	57 479 47.303	56.908 58.347	16,147	-115,804	11.936	29.282	117.200 67,837	59.102	104020		- 36 53		52	388
\$2,000 under \$3,000 \$3,000 under \$4,000	61,238	161,523	63.180 56.148	164,663	20,144	70,334	10,015	55,222	- 97 485 120,419	94.072 109.034	45,192	10,903	34,148	4,754	34,148	4.754
000 under \$5,000	75,664	344.871	64 859	304,882	22,842	102,364	18,640	96,904	157,593	142,485	64,285	110.812	53,503	13.988	53,503	13.98
\$5,000 under \$6,000 \$7,000 under \$7,000 \$8,000 under \$9,000	51,839 47,923 59,241 35,539	266,963 311,677 441,128 301,792	48,303 42,658 31,055	263.383 259.471 379.181 251.032	11.089 18.067 22.738 20.737	61,586 116,135 169,611 175,752	10,056 13,744 20,968 16,480	53,418 78,141 140,397 141,371	85,762 90,402 91,694	78.705 86.076 109.623 85.237	49.070 44.967 56.965 35.084	132,634 152,704 224,114 144,448	43,832 37,371 53,661 33,978	19 847 22,631 34,256 21,566	43,839 37,480 53,661 33,978	19,899 22,697 34,256 21,566
000 under \$10,000 3.000 under \$13.000	49,683 33 569	473,367	31.578	319 292	19,673	208,499	19,005	162,712	120,370	113,458 AA 742	49.373	282,084 198 668	49.114	46,902	49.114	46.90
511,000 under 512,000 512,000 under 513,000 513,000 under 514,000	37,915 35,516 36,793	438,949 443,896 495,874	34,983 34,752 34,752	382,934 407,802 448,623	26.672 23.273 27,344	308,838 291,088 368,816	24,279 21,555 26,152	265,135 256,507 335,381	120,496 112,603 103,702	111.005	37,868 35,516 36,783	243.347 261.079 303.147	37,062 34,258 36,780	38,375 43,441 52,533	37,102 34,258 36,780	38,453 43,441 52,533
.000 under \$15,000	31,846	460,751	29.365	408,796	24 476	354 452	21,995	306,412	99,559	95.743	31,846	276.859	31.536	46.766	31 536	46.76
815,000 under \$25,000 \$25,000 under \$25,000 \$30,000 under \$30,000 \$50,000 under \$100,000	131.845 72.646 38.932 39.103 10.010	2.271.829 1.617.098 1.059.288 1.398.534 547.683	122.425 68.421 34.753 32.646 7 492	2.028.760 1,446.551 1,446.551 923.567 923.567 329.687	113,562 68,363 36,871 36,871 9,378	1,964,421 1,520,633 1,300,003 1,300,003 606,770	105,998 64,900 33,452 31,124 7196	1.766.018 1.373.303 016.019 885.291 320.115	434,330 246,965 123,803 137,908 37,321	425,416 241,919 118,873 132,434 35,404	131,845 72,646 39,932 39,093 10,010	1.439.060 1.127.734 768.274 1.056.131 512.995	130.099 71.755 39.026 39.026	250,446 220,199 162,888 248,747 168,390	130,099 71,758 39,046 39,046	250,536 220,254 162,888 248,886 248,886 168,709
\$100,000 under \$200,000 \$200,000 under \$500,000	1.711	222.573 82.740	1,319	93,692 18,940	1.576	204,891 72,504	1,240	86,917 18,238	6.235	5.801	1,711	175,805 64,603	1,711	74.627 32,934	1,711	74,989 33,850
8,000 under \$1,000,000 000,000 or more	38	23,404	0.00	4,984	12	22,254	8	436	53	45	91	33,035	38	21,374	38	22.36
Notextrs, summary Under 55, summary 10,000 under 51,000 51,000 under 51,000 515,000 under 315,000	326.660 244.225 175.639 294.591	684,468 1,814,946 2,189,201 7,362,636	288,969 221,077 163,917 267,315	779,461 1,554,659 1,967,381 5,698,389	71,139 94,431 121,438 266,649	83.701 731.584 1.529.520 6.714.485	58,497 80,253 112,775 244,144	208.507 576.038 1.354.169 5.271.652	560,534 502,708 529,103 987,738	520,245 473,099 514,393 961,932	143,854 235,459 174,524 294,577	164,611 935,984 1,283,099 5,198,760	105,408 218,156 172,147 291,777	19.373 145,201 213,410 1.190,224	105.460 218.272 172.187 291.803	19.761 145,319 213.488 1,193.460
Connecticut	004 6FC 1	12 474 408		and arc c.	100 303	020 600 01		970 000	1 400 CT7		144 110 1	002 37 3 01	602 030	1 406 101	014 UJ0	0 907 6
	06.241	10,1/4,100	1,100,191	27 201	165,050	6/0.222/2I	610'10C	003 00	1/0'601'0	700'76R'7	277'110'1	50C'C+0'01	699(9CE	101 000+7	F1 / YOER (2.400,249
\$1,000 under \$2,000 \$2,000 under \$2,000 \$3,300 under \$2,000 \$4,000 under \$5,000	87.772 67.772 70.610 66.304	119,103 171,694 248,029 298,961	57,952 54,445 51,764	102,330 102,330 157,005 223,933	21,473	67,058 57,891	15,778 9,872	25,609 32,479	103,546 99,789 108,992	99,221 88,811 85,771	38,135 61,014 55,977	15,695 55,464 95,653	27.093 48.265 45.016	1,272 6,495 12,643	- 27.118 48,265: 45,016	1,395 6,495 12,643
\$5,000 under \$5,000 57,000 under \$5,000 57,000 under \$5,000 59,000 under \$10,000 59,000 under \$10,000	58.224 38.647 18.848 60.580 57.236	322,749 249,310 149,606 515,379 543,565	48,601 28,567 18,399 53,814 51,398	258,229 146,654 136,248 442,705 472,444	16.624 18.991 8.465 20.345 25.925	90.627 122.870 62.879 173.210 244.937	11.674 13.950 7.244 14.116 22.136	54,598 63,647 54,543 113,116 195,596	106,733 94,743 51,051 140,966 144,931	90,341 71,973 50,139 138,463 126,712	55,944 37,705 19,000 59,930 57,236	142,436 97,292 74,312 297,601 321,075	44.984 32.892 16.723 57.425 54.877	20,818 13,455 11,806 48,427 53,611	44,984 32,892 16,723 57,425 54,877	20,818 13,455 11,806 48,427 53,611
\$10,000 under \$11,000 512,000 under \$12,000 512,000 under \$14,000 512,000 under \$14,000 514,000 under \$14,000	45,431 42,824 50,433 37,272 45,889	477.541 490.661 634.648 505.297 505.297	43.049 39.579 46.780 36.473 42.725	420,827 428,973 570,995 451,303 585,320	24.218 25.117 33.295 30.212 26.043	255,731 268,911 418,842 409,199 379,022	22,456 22,980 31,289 29,413 29,413	222.055 259.530 387.988 355.210 357.690	116,129 111,203 139,636 106,201	112,003 106,279 136,001 102,206	44,728 42,824 50,433 37,272 45,689	291,238 303,594 400,669 332,981 447,205	44,104 42,025 49,095 37,272 45,889	48.975 52.537 67.966 59.040 83.161	44,104 42,025 49,095 37,272 45,889	48,975 52,537 67,966 58,040 83,161
815,000 under 220,000 251,000 under 220,000 251,000 under 220,000 250,000 under 220,000 350,000 under 20,000	178.721 93.842 51.166 58.042 19.331	3.092.044 2.086.571 1.391.247 2.102.146 1.281,645	167.994 88.891 89.250 52.484 16.671	2.726.827 1.884.149 1.259.773 1.641.462 845,519	151.064 06.750 47.915 52.742 17,837	2,627,252 1,923,532 1,304,205 1,904,666 1,181,718	144,720 84,305 86,649 50,053 16,146	2,391,393 1,801,602 1,198,272 1,577,795 823,766	598,883 327,468 182,852 212,610 76,152	586.922 323.426 178.302 202.965 72.665	178.721 93,942 51,166 57,953 19,325	2.070,132 1,471,818 1,622,888 1,569,652 995,638	178,462 93,714 51,166 57,822 19,268	381,677 294,796 220,703 390,014, 338,040	178,462 93,714 51,166 57,834 19,274	381,677 294,796 220,703 390,058 338,695
\$100,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$1000,000 \$1,000,000 or more	3.674 800 31	487,442 219,052 53,691 56,703	3.133 620 54 24	287,166 100,226 14,777	3,436 706 66 25	456.101 193.779 44.840 49.154	3.035 593 51 22	279,106 97,509 13,798	14,617 2,835 273 116	13,659 2,617 241 107	3,669 800 77 31	382,981 172,420 40,764 44,001	3.665 77 30	166,560 86,552 22,725 25,894	3,670 799 78 31	166.800 86.976 22.821 26.334
Note 115, 2000 miles 1. Note 15, 2000 more 11, 2000 15, 2000 under 11, 2000 11, 2000 under 11, 2000 11, 2000 under 11, 2000	381,561 234,535 221,649 405,787	847.802 1.760.608 2.775.015 10.770.742	319,685 200,779 208,606 379,121	690,519 1,456.278 2,457,418 8.774,188	45.615 90.350 138.885 360.541	92.604 694.524 1.749.706 9.685.248	35.963 69,120 131,154 345,574	91,687 481,501 1,582,474 8,198,015	561,290 538,424 594,057 1,415,806	498,342 477,628 575,778 1,380,904	155,126 229,815 221,146 405,684	166.813 932.715 1.775.687 7.770.294	120.374 206.901 218.385 405.003	20,410 148,117 310,679 1,926,961	120,399 206,901 218,385 405.028	20,533 148,117 310,679 1,928,920

Image Image <th< th=""><th></th><th></th><th>Adjuated</th><th>Salaries an</th><th>d wates</th><th>Joint</th><th>~ 1</th><th>sbands and wives</th><th></th><th></th><th>Number of</th><th></th><th></th><th>a monel</th><th></th><th></th><th></th></th<>			Adjuated	Salaries an	d wates	Joint	~ 1	sbands and wives			Number of			a monel			
$ \ \ \ \ \ \ \ \ \ \ \ \ \ $	Size of adjusted gross income	Number of returns	gross income	(Bro	(1	Number of	Adjusted		wages		sxemptions other then	Texable	ncome	credit		Total Income	Te të
Image: second			deficit		Amount	returns	less deficit	Number of returns	<u> </u>		age or blindness	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Mather Mather<		(1)	(2)	6	(7)	(5)	(9)	æ	(8)	(8)	(10)	(11)	(12)	(13)	(11)	(15)	(18)
			2,937,583		2,481,253	120,598	2,232,499	110,626	1,900,838	615,500	589,718	194,443	1,681,290	181,722	404,972	161,733	405,028
No. No. <th></th> <td></td> <td>-3,280 18,717 40,522 41,669 45,720</td> <td></td> <td>10,116 16,250 31,740 32,218 34,967</td> <td>2.537 4.374 2.537</td> <td>-10.788 9.403 9.262 1.934</td> <td>73 3.101 1.449</td> <td>1.278 5,287 3,642</td> <td>18,655 18,963 28,180 21,992 13,132</td> <td>18,015 18,873 18,860 18,064 11,486</td> <td></td> <td>2.066</td> <td>- 11,908 B 998</td> <td>- 1,210</td> <td></td> <td></td>			-3,280 18,717 40,522 41,669 45,720		10,116 16,250 31,740 32,218 34,967	2.537 4.374 2.537	-10.788 9.403 9.262 1.934	73 3.101 1.449	1.278 5,287 3,642	18,655 18,963 28,180 21,992 13,132	18,015 18,873 18,860 18,064 11,486		2.066	- 11,908 B 998	- 1,210		
	\$5,000 under \$5,000 57,000 under \$7,000 57,000 under \$2,000 58,000 under \$10,000 \$9,000 under \$10,000		64,061 90,364 81,109 74,773 105,772		54,254 84,640 67,718 62,274	2,704 4,173 2,464 3,190 7,358	15,327 26,304 18,772 26,930 69,000	2.547 4,016 4,114 7.049	12,258 24,319 34,655 64,754	27,402 34,275 25,368 18,553 28,749	25,619 33,637 22,588 16,862 28,704	10,420 14,220 10,783 8,633	25,177 25,177 40,953 45,3417 63,015	9,705 9,705 8,800 8,800	3.311 5.289 6.706 7.258	8.569 9.705 8.800 8.800	5.289 6.706 7.258 9.308
1 1 2 1 2 1 2 1 2	\$10,000 under \$11,000 \$12,000 under \$13,000 \$12,000 under \$13,000 \$14,000 under \$13,000 \$14,000 under \$13,000	11.672 7.137 7.137 7.835 7.835 7.515	121.347 82,720 92,265 105,427 108,499		110,333 66,637 80,289 97,387 103,993	6.692 5.266 5.747 5.909	69,583 61,421 43,970 77,608 85,210	5,945 3,387 5,711 5,732	59,839 49,656 40,204 73,722 82,196	32,732 24,971 21,641 23,472 22,740	31,972 22,844 20,746 22,795 22,442	11.672 7,130 7,369 7,837	73,353 45,899 58,874 66,078 70,653	11,672 7,090 7,369 7,830	12,248 7,447 10,541 11,572	11,672 7,090 7,830 7,830	12,248 7,447 10,541 11,572 12,351
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	\$15,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$30,000 \$20,000 under \$10,0,000	31,171 16,268 9,113 9,113 2,719	536,906 363,223 249,666 422,045 179,345		474,258 325,119 220,079 365,908 110,411	27,255 15,013 9,044 11,457 2,587	471.768 335,614 247.650 410,885 169,376	25,909 14,621 8,759 10,971 2,181	426,037 309,299 219,056 356,633	107.828 58.036 30.876 45.654 10.261	105,707 57,416 30,199 44,339 9,757	31,171 16,136 9,113 11,732 2,719	355.045 256.495 186.379 313.633 137.058	30.865 16.136 9.074 11.599 2.719	63,341 50,307 74,819 45,508	30,865 16,136 9,084 11,599 2,719	63,341 50,307 74,819 45,509
Control Second (SC) <	\$100,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$1,000,000 \$1,000,000 on more	419 98 24 13	54.320 27,937 16,023 18,403	311 66 12 93	22,698 7,602 702 500	366 76 17	47,255 21,722 11,931 12,344	292 61 11	22.033 7.494 652 392	1,602 307 77	1,435 280 52 26	416 95 23 23	39,698 18,765 9,354 11,603	416 95 13	17,376 9,895 5,903 7,760	416 96 23	17,378 9,908 5,903 7,760
Cl Chamble Cl Chamble <thcl chamble<="" th=""> Cl Chamble Cl Chamb</thcl>	All returns, summary Urder 55,000 55,000 under 51,000 515,000 or more 315,000 or more	66,229 56,763 41,530 71,559	143.379 416.079 510,257 1,867,868		125,290 370,046 458,638 1,527,277	7,791 19,679 27,104 65,824	9,831 156,333 156,333 337,792 1,728,542	4,623 17,726 25,664 62,013	10.207 135,985 305,617 1,448,828	100.922 134.347 125.556 254.675	92.298 127.410 120.799 120.799	26,086 55,416 41,523 71,418	30,507 217,896 314,856 1,328,028	20,906 48,434 41,442 70,940	3.924 31,962 54,158 314,925	20,906 48,434 41,442 70,951	3.924 31,962 54,158 314,983
200431 300431 300411 300111 300111 <t< th=""><th></th><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>																	
10 27.97 10 27.97 27.93 <th27.93< th=""> <th27.93< th=""> <th27.93< t<="" th=""><th>Total</th><td> 309,551</td><td>3,890,625</td><td></td><td>3,034,419</td><td>86,000</td><td>1,761,908</td><td>76,351</td><td>1,406,517</td><td>672,060</td><td>631,148</td><td>251,676</td><td>2,403,742</td><td>242,351</td><td>548,770</td><td>242,407</td><td>549,813</td></th27.93<></th27.93<></th27.93<>	Total	309,551	3,890,625		3,034,419	86,000	1,761,908	76,351	1,406,517	672,060	631,148	251,676	2,403,742	242,351	548,770	242,407	549,813
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	51,000 under 22,000 \$2,000 under 23,000 \$2,000 under 54,000 \$4,000 under 55,000	19,637 14,928 14,708	27.878 37.187 50.590 50.011		25,056 32,985 46,043	5.181	17,656	3,862	16,789	27.762 26.161 30.410 17.245	26,902 22,832 28,629 15,079	6,347 11,271 10,121	2.198 10.761	4.658 9.491 8.347	132 1.067 2.529	4,664 9,491 8,348	193 1,067 2,536
14510 153.276 1384 141.246 28956 5.467 40.01 35.342 33.682 14.535 93.53 13322 133.22 139.54 141.246 2.8916 3.547 40.01 35.342 33.682 14.535 93.53 13322 133576 3.066 13.672 3.066 27.978 3.0055 5.5393 3.0555 5.3393 97.673 93.725 95179 139576 3.066 13.672 3.066 27.943 3.0755 5.3393 17.747 94.071 94.073 90.177 94.077	\$5,00 under \$5,00 \$5,000 under \$7,000 \$7,000 under \$2,000 \$7,000 under \$2,000 \$3,000 under \$10,000	19.872 13.098 19.342 20.748 20.102	111,360 84,483 137,410 176,813 190,105		105,831 73,266 114,647 150,799 178,019	4.677 6.915 3.776 2.839	26.427 49.938 32,367 27,042	3,948 4,648 2,885	25,118 33.366 25,420	41,076 22,451 37,472 40,861 48,094	37,513 21,264 32,959 39,411	18,033 13,097 18,308 20,616 20,616	47,355 45,119 69,661 104,457 116,408	15,793 12,418 17,675 20,357 19,799	6,511 6,561 10,193 16,986 19,763	15,833 12,418 17,675 20,357 19,799	6,561 8,561 10,193 16,986 19,763
30.726 500.407 23.359 475.301 14,370 252.300 13.505 227.847 81.724 77.875 360.550 364.017 3.226 220.616 9.744 220.244 9.744 220.244 9.735 237.64 77.875 36.655 37.64 77.64 36.657 364.017 3.226 22.7487 50.657 220.244 9.734 220.244 9.735 37.544	\$10,000 under \$11,000 \$12,000 under \$12,000 \$12,000 under \$13,000 \$14,000 under \$13,000 \$14,000 under \$15,000	14,610 13,322 11,252 10,179 9,619	153,276 152,762 140,158 137,603 137,603		141,246 143,242 119,003 123,472 125,869	2.881 3.398 3.044 4.021 3.507	29.996 39.574 37.830 54.390 50.728	5.467 3.362 3.425 3.425	48,031 39,028 36,757 44,169 50,666	35,342 30,035 27,028 26,363 20,794	33,692 29,359 26,430 24,073 19,778	14,535 13,315 11,217 10,177 9,617	93,632 98,720 94,409 89,305 95,729	14.535 13.315 11.217 10.177 9.617	16.259 17.5596 17.352 16.136 18,054	14,536 13,315 11,217 10,179 9,619	16,288 17,596 17,352 16,142 18,071
775 104,462 516 28,956 537 85,750 448 26,196 2.523 775 794 603 755 794 603 755 764 603 755 5,946 5,946 5,946 5,946 633 753 754 704 603 755 5,944 633 755 744 755 5,444 734 633 733 633 733 633 733 633 733 633 733 633 734 755 5,444 1 10.224 1 144 1 20 15.003 16 713 5,543 5,544 5,444 5,444 5,444 5,444 5,444 5,444 5,444 5,444 5,444 16,713 16,551 12,514 14,106 10,123 118,303 27,739 32,246 5,444 5,444 5,444 5,203 16,51 12,516 14,14 177,033 118,303 27,739 32,246 5,444 5,444 <th></th> <td>30,726 15,549 9,329 14,957 3,583</td> <td>530,487 348,686 252,181 554,658 230,265</td> <td></td> <td>476,301 302,618 221,896 424,876 129,773</td> <td>9,794 9,794 6,523 10,801 3,095</td> <td>252,300 220,244 176,132 401,781 199,300</td> <td>13.505 9.073 6.172 10.207 2.676</td> <td>227,847 200,587 156,834 344,018 118,151</td> <td>81.274 43,508 30,883 44,068 11,993</td> <td>77.875 41.564 29.118 40.037 10.793</td> <td>30,550 15,549 9,329 14,936 3,573</td> <td>364,017 250,570 177,641 418,048</td> <td>30.550 15.549 9.329 14.933 3.566</td> <td>72,742 53,691 39,930 110,678</td> <td>30,550 15,549 9,329 14,934 3,566</td> <td>72,742 53,691 39,930 110,796 58,555</td>		30,726 15,549 9,329 14,957 3,583	530,487 348,686 252,181 554,658 230,265		476,301 302,618 221,896 424,876 129,773	9,794 9,794 6,523 10,801 3,095	252,300 220,244 176,132 401,781 199,300	13.505 9.073 6.172 10.207 2.676	227,847 200,587 156,834 344,018 118,151	81.274 43,508 30,883 44,068 11,993	77.875 41.564 29.118 40.037 10.793	30,550 15,549 9,329 14,936 3,573	364,017 250,570 177,641 418,048	30.550 15.549 9.329 14.933 3.566	72,742 53,691 39,930 110,678	30,550 15,549 9,329 14,934 3,566	72,742 53,691 39,930 110,796 58,555
B3 233 166 366 73,065 15,500 9,322 3,928 19,791 127,323 118,383 27,739 32,346 22 92,162 700,170 84,120 62,2563 18,207 135,774 14,166 10,414 189,954 177,078 30,112 32,996 22 93,162 72,337 55,000 65,2563 16,207 135,774 14,166 10,4,414 189,954 177,078 30,112 32,996 22 55,000 65,2553 16,507 135,774 14,166 10,4,414 189,954 177,078 30,112 32,996 22 55,000 65,2553 16,507 12,57,74 14,166 10,77,078 30,112 32,996 22 55,000 65,2553 16,507 12,57,74 16,166 16,77 139,552 133,322 58,661 47,17,944 99	\$100,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$1,000,000 \$1,000,000 on more	233 233 17 5	104,462 63,000 10,234 6,798	516 169 14	28.956 11.244 664	202	85,750 53,769 15,009	448 148 16	26,198 9,823 713	2,593 794 60	2,222 693 13	775 231 16	78.152 43.944 5,888 5,444	774 230 16 5	34,488 22,518 3,404 3,675	775 231 17	34,666 22,917 3,552 3,675
75,174 2.100,771 68,219 1,596,462 45,442 1.404,284 4.2.245 1.084,172 215,191 202,355 74,964 1.516,660 74	M roturns, summary Urose: 55.000 mode: 510.000 510.000 under: 510.000 515.000 or more:	83,233 92,162 58,982 75,174	166.366 700.170 723.317 2.100.771	73.065 84,120 55,000 68,219	152,563 622,562 652,833 1,596,462	5,500 18,207 16,851 45,442	9,332 135,774 212,518 1,404,284	3,928 14,106 16,072 42,245	19,791 104,414 198,142 1,084,172	127,353 189,954 139,562 215,191	118,383 177,078 133,332 202,355	27.739 90.112 58.861 74.964	32,285 382,999 471,794 1,516,660	22,496 86.042 58.861 74,952	3.729 60,015 85.397 399,630	22.503 86.082 58.866 74.956	3.796 60.065 85.429 400.522

Individual Returns/1975 • State and Regional Data

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

Table 5.4-All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States-Continued

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Number Number<		_	Adjusted			Joint	Joint returns of husbands and	iw bee spore	wives		Number of			i energi			
Online Online Monton Anotal Monton Monton Anotal Monton Monton<	Size of edjusted gross income	Number of returns	gross income	Salaries an (grot	d weges te	Number of	Adjusted gross Income			Total number of exemptions	axemptiona other than	Taxable Income	Income	income tax credits	ax arter Itta	Total income	ome tax
Totol (1			deficit	Number of returna	Amount	e majer	less deficit	Number of returns	Amount		blindness	Number of retums	Amount	Number of returns	Amount	Number of retums	Amount
Thoma J. Moto J. Moto <thj. moto<="" th=""> <thj. moto<="" th=""> <thj.< th=""><th></th><th>ε</th><th>(2)</th><th>(2)</th><th>(*)</th><th>(2)</th><th>(9)</th><th>æ</th><th>(8)</th><th>(6)</th><th>(10)</th><th>(11)</th><th>(12)</th><th>(13)</th><th>(14)</th><th>(15)</th><th>(16)</th></thj.<></thj.></thj.>		ε	(2)	(2)	(*)	(2)	(9)	æ	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Florida																
Control Control <t< td=""><td>Total</td><td>3,180,916</td><td>34,240,233</td><td>2,683,673</td><td>26,400,068</td><td>1,704,223</td><td>25,625,612</td><td>1,433,193</td><td>19,824,748</td><td>8.076,290</td><td>7,436,123</td><td>2,466.736</td><td>21,285,003</td><td>2,267,929</td><td>4,629.267</td><td>2,268,410</td><td>4,641,715</td></t<>	Total	3,180,916	34,240,233	2,683,673	26,400,068	1,704,223	25,625,612	1,433,193	19,824,748	8.076,290	7,436,123	2,466.736	21,285,003	2,267,929	4,629.267	2,268,410	4,641,715
Control Control <t< td=""><td>Jinder 51,000 51,000 under 52,000</td><td>224,042</td><td>-234,595 307,300</td><td>180,032</td><td>267,034</td><td>39,206 22,345</td><td>-266.632 32,016</td><td>24,098 15,193</td><td>107.095</td><td>349,656 308,312</td><td>317,961 292,140</td><td>97.379</td><td>31,508</td><td></td><td>Hac c</td><td>142</td><td>1,543</td></t<>	Jinder 51,000 51,000 under 52,000	224,042	-234,595 307,300	180,032	267,034	39,206 22,345	-266.632 32,016	24,098 15,193	107.095	349,656 308,312	317,961 292,140	97.379	31,508		Hac c	142	1,543
Model Model <th< td=""><td>2,000 under \$3,000 2,000 under \$4,000 2,000 inder \$5,000</td><td>223,418 221,679 204 298</td><td>549,732 786,466 919,999</td><td>195,550 174,986 156,665</td><td>478,227 619,085 652,161</td><td>59,013 54,539 66,782</td><td>146.070 231,834 313,447</td><td>45,158 44,791 50,115</td><td>117.781 162.173 215.062</td><td>408.591 434.5371 448.316</td><td>367,516 385,557 388,405</td><td>156.717</td><td>148,537</td><td></td><td>16.038</td><td>123,053</td><td>16,038</td></th<>	2,000 under \$3,000 2,000 under \$4,000 2,000 inder \$5,000	223,418 221,679 204 298	549,732 786,466 919,999	195,550 174,986 156,665	478,227 619,085 652,161	59,013 54,539 66,782	146.070 231,834 313,447	45,158 44,791 50,115	117.781 162.173 215.062	408.591 434.5371 448.316	367,516 385,557 388,405	156.717	148,537		16.038	123,053	16,038
Control Control <t< td=""><td>5.000 under \$6,000</td><td>231,879</td><td>1,275,886</td><td></td><td>973,826</td><td>110,132</td><td>604,195</td><td>80.961</td><td>402,286</td><td>577,775</td><td>509,393</td><td>201.885</td><td>436,454</td><td>163,212</td><td>54.032</td><td></td><td>54.03</td></t<>	5.000 under \$6,000	231,879	1,275,886		973,826	110,132	604,195	80.961	402,286	577,775	509,393	201.885	436,454	163,212	54.032		54.03
Model Model <th< td=""><td>6,000 under \$7,000 7,000 under \$8,000 8,000 under \$9,000</td><td>163,844 147,079 154,940</td><td>1,061,715 1,107,145 1,314,920</td><td>124</td><td>859.058 922,497 1,040,434</td><td>64.372 70.839 86.933</td><td>418,672 532,821 738,060</td><td>56.834 73.985</td><td>425,497 425,497 590,767</td><td>393,921 342,802 408,126</td><td>3570,330</td><td>158,146 141,461 152,118</td><td>454,755 558.736 668.255</td><td>139,556</td><td>82,663 82,663 102,185</td><td>139,821 139,556 143,214</td><td>82,663 82,663 102,191</td></th<>	6,000 under \$7,000 7,000 under \$8,000 8,000 under \$9,000	163,844 147,079 154,940	1,061,715 1,107,145 1,314,920	124	859.058 922,497 1,040,434	64.372 70.839 86.933	418,672 532,821 738,060	56.834 73.985	425,497 425,497 590,767	393,921 342,802 408,126	3570,330	158,146 141,461 152,118	454,755 558.736 668.255	139,556	82,663 82,663 102,185	139,821 139,556 143,214	82,663 82,663 102,191
Contract Contract	9,000 under \$10,000	133.859			1,074,400	60,449 ac 427	578,213	51.974	500,210	327,018	286,858 236 864	131,316	735,769	129,723	119.986		120.02
Constant 11/3/3/1 0/0/2 11/3/3/1 0/0/2 11/3/3/1 0/0/2 11/3/3/1 0/0/2 11/3/3/1 0/0/2 11/3/3/1 0/0/2 11/3/3/1 0/0/2 11/3/3/1 0/0/2 11/3/3/1 0/0/2 11/3/3/1 0/0/2 11/3/3/1 0/0/2 11/3/3/1 0/0/2 11/3/3/1 0/0/2 11/3/3/1 0/0/2 11/3/3/1 0/0/2 11/3/3/1 0/0/2	10,000 under \$11,000 11,000 under \$12,000 12,000 under \$13,000	131,329 118,192 96,805			1,107,329	90.531 90.531 68.075	900,439 1,035,987 848,855	61.422	740,922	3/2,418 345,204 280,488	261,652	115,383	801.147 743.457	114,494	125,374	114,494 96,182	125,404
Constant 5 (47) (12) (13) 1 (13) 1 (13) 1 (13) 1 (13) 1 (13) 1 (13) 1 (13) 1 (13) 1 (13) 1 (13) 1 (13) 1 (13)	13,000 under 514,000 14,000 under 515,000	80,019			1.317.335 964.277	94,576 62,080	1,276,945 896,937	86.093 56.431	771,447	360,761 240,866	229.720	109.475 80,019	902.745 720.571	108.676 79.709	148,216 125,095		125.09
Choop 10,0000 5,666,000 7,000 2,006,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,000 2,000,00	15.000 under \$20,000 20,000 under \$25,000	339,496 166,862	5,873,021 3,736,907		4,681,002 3,184,766	295,672 158,721	5,124,691 3,515,770	267.977 148.652	4,340,171 3,038,136	1,122,454 577,264	1.069,456 560,809	336,873 166,179	3,861,894 2,638,783	334,102 167,219	694,095 511,830	334.109 167,269	694,234 512,212 254,422
Tyte 002100 5235 399.665 6.063 860.364 6.063 860.364 6.063 860.364 6.063 860.364 6.063 860.364 6.063 860.364	25,000 under \$30,000 00,000 under \$50,000 50,000 under \$100,000	82,409 101.195 31,912	2,425,392 3,665,052 2,135,475		2,308,952 2,308,952 1,070,345	292.478 292.478 29.115	3,347,177	74,548 22,418	2,206,454	355,497 355,497 116,709	328.477 328.477 106.075	100,342 31,737	2,812,374 2,812,374 1,711,186	81.504 99.357 31.623	584,314 584,314		
Compating 155 100,000 15 7,701 150 100,000 150 17,201 120 14,720 120 <th120< th=""> <th120< th=""> <th120< th=""></th120<></th120<></th120<>	100,000 under \$200,000 200,000 under \$500,000	7,140	933,190 432,619		393,405 128,759	6.459	843,184 369,391		375.321 116.740	26,695 5,181	23.424	7,091	763.706 350.432	7.078	333,943 184,315	7,115	335,582 186,195
Checklik 1,060,704 2,338,802 891,319 2,218,219 2,538,86 2,44,55 1,19,355 2,44,156 1,19,355 2,44,156 1,99,442 5,53,801 6,578,003 8,66,551 3,327,55 3,801,6 2,241,100 1,206,644 1,99,442 5,53,801 6,578,004 6,65,53 1,825,5344 6,558,044 6,578,045 6,578,046 6,598,040 1,206,644 1,206,644 1,206,644 1,206,644 1,206,644 1,206,644 1,206,644 1,206,644 1,206,646 1,206,644 1,206,	500,000 under \$1,000,000 1,000,000 or more	155	180,386		17,397 8,790	129	84,843 140,827		14.773 7 291	511	421	55	77,073 149,064	និន	45,082		45.75
Choopla 17,201 (20) (20) (20) 17,201 (20) (20) (20) 17,201 (20) (20) (20) 27,702 (20) (20) (20) (20) 27,772 (20) (20) (20) (20) 27,772 (20) (20) (20) (20) 27,772 (20) (20) (20) (20) (20) 27,772 (20) (20) (20) (20) (20) 27,772 (20) (20) (20) (20) (20) (20) 27,772 (20) (20) (20) (20) (20) (20) (20) (20	1. returns, summary Under 55,000 55,000 under 310,000 56,000 under 310,000	1,080,704 831,601 535,8601	2,328,902 6,033,784 6,576,008	891,319 686,251	2,218,219 4,870,215	253,885 392,725 401,640	454,536 2,871,961	179,355 314,916 352,004	621,596 2,214,130 4 202 760	1.949.412 2,049.642	1,751,581 1,837,410	423,211 784,924 530,263	432,702 2,863,977 2,864,112	305.013 715.519 524.746	48,860 419,204 664 767	305.155 715.526 524.786	50.403 419.244 654 306
Generation (777.6430 (6.4435.10) (6.003.112 950.6501 (1322.656) 973.513 12,004.711 4.644.001 (6.011) -122.405 (6.03.112) (132.11) (11.212) (13.22.656) (13.22.656) (13.22.656) (13.22.656) (13.2011) (10.4011) (10.4011) (10.4011) (10.4011) (11.2011) (11.212) (12.011) (13.011) <		732,753	19,299,448	640,351	13.825,944	655.924	17,331,934	585,018	12.785,261	2,477,497	2,355,237	728,308	14,034,212	722.651	3,506,836	722.943	en
95.075 -123.405 66.47 111.877 115.24 -166.466 5.540 25.760 25.773 55.701 175.171 195.276 65.103 65.11 25.124 65.466 25.547 25.766 25.547 25.766 25.576 25.767 25.7761 270.565 25.667 25.576 25.766 25.576 25.776 270.766 25.576 25.576 25.576 25.576 25.776 25.776 25.776 25.776 25.776 25.776 25.776 25.776 25.776 25.776 25.576 25.577 25.776 25.576 25.577 25.776 25.576 25.577 25.776 25.576 25.577 25.776 25.576 25.577 25.776 25.576 25.577 25.776 25.576 25.577 25.776 25.576 25.577 25.776 25.776 25.776 25.776 25.577 25.776 25.576 25.577 25.776 25.576 25.577 25.776 25.576 25.576 25.577 25.776 26.57		1 776 459	15 483 610	1626.495	16.003.512	959,620	13 922 648	873 613	12 048 711	4 684 BU1	4 530 822	1 400 155	10 994 812	1 261 020	2 164 631	1 262 681	2 100 590
13.171 195.276 120.209 171.157 27.045 20.209 25.600 225.610	ider \$1,000	95.075	-123,409		111,827	11,524	-146.469	6,544	50,726	120.735	116,539	1		1	1	73	224
117.404 57.571 105.633 468.069 2.471 168.260 3.6.048 198.666 2.4450 73.917 739.17 591.57 737.96 737.96 737.96 737.86 734.50 73.917 591.57 737.16 737.96 737.96 77.64 74.45 74.45 74.45 74.450 74.450 74.450 74.450 74.450 74.450 74.450 24.450 74.450 74.450 74.450 74.450 74.450 24.450 74.450 74.450 24.450 74.450 74.450 24.450 74.450 74.450 24.450 74.450 74.450 24.450 74.450 74.450 24.450 74.450 74.450 24.450 74.450 74.450 24.450 74.450 74.450 24.450 74.450 74.450 24.450 74.450 74.450 24.450 74.450 74.450 24.450 74.450 74.450 24.450 74.450 74.450 24.450 74.450 74.450 24.450 74.750	1,000 under \$2,000 2,000 under \$3,000 8,000 under \$4,000	132.171	195,276. 315,815 351,265		171.157 274.724 268.731	21,045 26,124 33,320	30.298 65.189 114,285	16,849 21,633 25,124	25,660 55,677 72,869	225,412 237,078 190,960	207,880 222,041 175,479	61,777 64,634	22.867 69.773	39,922 54,869	1,529	39.922 54,869	1,529 8,360
1143.00 773.16 173.37 173.04 773.16 773.47 773.04 240.47 770.04 240.44 770.04 240.44 770.04 770.04 770.04	1.000 Under 35,000	11/,404	527.521			42,471	189.290	36,048	158,836	294.250	282.930	89,117	133,968	60/'0/	659.41	60/'0/	19,01
61.8ed 590.312 57.1ed 542.305 42.300 40.475 39.659 376.510 17.3055 77.003 807.8955 72.308 724.955 55.1127 561.127 <td>5,000 under \$5,000 5,000 under \$7,000 3,000 under \$9,000</td> <td>143,206 119,980 79,817 89,121</td> <td>783.785 778.364 598,520 757,120</td> <td></td> <td></td> <td>49.142 50.086 39.518 47,231</td> <td>270.457 329.014 297.358 397.978</td> <td>40.093 42.426 37.780 46.226</td> <td>206,480 277,683 269,622 419,714</td> <td>348,475 325,274 220,436 241,234</td> <td>332,993 317,078 209,733 234,859</td> <td>131,815 117,247 77,312 87,984</td> <td>285,115 323,753 280,479 399,051</td> <td>86,772 92,917 71,081 85,935</td> <td>33,984 38,226 40,431 61,518</td> <td>86,772 92,917 71,081 65,935</td> <td>33,984 38,226 40,431 61,518</td>	5,000 under \$5,000 5,000 under \$7,000 3,000 under \$9,000	143,206 119,980 79,817 89,121	783.785 778.364 598,520 757,120			49.142 50.086 39.518 47,231	270.457 329.014 297.358 397.978	40.093 42.426 37.780 46.226	206,480 277,683 269,622 419,714	348,475 325,274 220,436 241,234	332,993 317,078 209,733 234,859	131,815 117,247 77,312 87,984	285,115 323,753 280,479 399,051	86,772 92,917 71,081 85,935	33,984 38,226 40,431 61,518	86,772 92,917 71,081 65,935	33,984 38,226 40,431 61,518
57/126 66/201 50/66 57/66 57/66 56/66 55/66 54/35 700,104 46/319 56/31 50/66 57/26 55/66 55/66 44/35 700,104 45/319 56/31 56/67 56/66 57/26 55/66 44/35 700,104 45/319 55/166 7/120 55/763 56/66 75/26 44/35 700,104 45/319 55/178 7/120 56/67 56/66 75/26 44/35 700,104 45/319 57/126 30/541 7/720 56/67 56/66 95,346 13/4178 17/120 57/128 17/120 50/541 50/66 16/273 95,346 13/4178 17/120 13/5128 17/120 50/541 50/66 16/273 13/477 13/478 17/120 13/5128 10/122 10/122 10/122 13/470 11/346 13/4178 17/326 10/122 10/122 13/477 11/346 13/4178 17/326 10/122 10/122 13/478 11/346 11/346 11/346 10/122 10/122 13/479 11/346 11/3477 12/266 10/122 10/126 <td>0,000 under \$10,000 10.000 under \$11.000</td> <td>61,884</td> <td>590.312 R07 R95</td> <td></td> <td></td> <td>42,330</td> <td>404,475 537 746</td> <td>39.659 46.611</td> <td>376,510 464 385</td> <td>173,965</td> <td>165.022 210 166</td> <td>61,674 76,783</td> <td>323.505 480.140</td> <td>58,618 74 950</td> <td>49,156 77 R43</td> <td>58,618 74.950</td> <td>49,15 77,84</td>	0,000 under \$10,000 10.000 under \$11.000	61,884	590.312 R07 R95			42,330	404,475 537 746	39.659 46.611	376,510 464 385	173,965	165.022 210 166	61,674 76,783	323.505 480.140	58,618 74 950	49,156 77 R43	58,618 74.950	49,15 77,84
45.130 50.555 100.104 90.5126 50.547 50.546 50.547 50.547 50.547 50.547 50.547 50.547 50.547 50.546 50.547 50.547 50.546 50.546 50.546 50.546 50.546 50.546 50.546 50.546 50.546 50.546 50.546 50.56	1,000 under 512,000 12,000 under 513,000 13,000 under 514,000	71,784 58,793 48,435	827,369 734,993 654,270			50.054 42.506 39.647	575,896 532,293 534,784	47,686 40,063 37,662	553,850 495,873 472,753	189,204	185,209 175,187 158,921	71,675 58,793 48,435	508.054 454.126 389.199	70.298	84,379 75,748 63,627	70.298 57.990 47.947	64.379 75.748 63.627
99.430 2.200.807 91.702 19.72.798 01.751 06.334.995 306.41 1367.162 334.935 3034.113.417 3034.113.417 3034.113.417 3034.113.417 3034.113.417 3034.113.4177 3034.113.4177 3034.13.4177 3034.13.4177 3034.13.4177 3034.13.4177 3034.13.4177 3034.13.4177 3034.13.4177 3034.13.4177 3034.13.41777 3034.13.4177 3034.13.4177 3034.13.4177 3034.13.4177 3034.13.41777 3034.13.41777 3034.13.41777 3034.13.41267 3034.13.41267 3034.13.41777 3034.13.41777 3034.13.41267 3034.13.41267 3034.13.41777 3034.13.41777 3034.13.41777 3034.13.41267 3034.13.412677767 3034.13.41777 <	15,000 under 520,000	195,356	3,355,258		(1)	175,126	3.015.413		2,836.270	648,541	644,410	195,120	424.030 2,165,673	193,213	379,023		
13 (56) 899 314 11.3 (56) 516,117 12,840 841,535 10,740 488 46 51,076 2 (58) 348 (55) 2 (34) 15,330 2 (46) 316,462 193,477 10,940 418,447 10,347 10,491 2 (56) 2 (53) 15,330 2 (46) 316,462 193,477 10,910 413,477 10,910 413,477 10,910 413,477 10,910 413,477 10,525 10,410 413,477 10,525 10,410 413,477 10,525 10,410 414,415 414,415 414,415	20.000 under \$25.000 25.000 under \$30,000 30.000 under \$50,000	99.438 41.810 52.960	2.200,837 1.134,285 1,900,512	044	1.872.799 976.378 1.534.579	91,366 40,172 51,218	2.025.147 1.088.952 1.642.643		1.751,660 936.268 1,487,182	334,996 148,971 202,470	328,403 147,161 200,689	99.200 40.509 52,949	1,520.655 777,770 1,372.555	98.546 40.509 52.778	296.522 162.859 322,384	98,553 41,159 52,779	296,543 162,961 322,479
2 348 55,01 153,01 2.445 194,477 193,477 103,477 40 27,545 30 2.960 3.4 16,462 193,477 10,425 40 27,545 30 2.960 3.4 2.462 16,462 10,44 40 27,545 30 2.960 3.4 2.452 1.44 5 9,169 3.4 3.4 25,997 2.9 2.452 1.44 571,526 1,286,468 507,801 1,292,528 106,198 383,566 1.069,425 1.063,324 1.44 494,003 360,3301 1,282,282 286,168 1.056,198 1.059,324 1.053,324 1.44 1.44	50,000 under \$100,000	13,665	899.314	-	516,117	12,840	841.535		489.846	51,078	48,471	13,669	682,966	13,618	224,523		
571,525 1,256,469 507,801 1,292,528 134,484 252,594 106,199 363,566 1,069,435 1 494,008 3,508,101 451,393 31,66,167 228,307 1,689,382 206,164 1,550,009 1,309,384 1	2200.000 under 2200.000 2200.000 under 5500.000 5500.000 under 51,000.000 51,000.000 or more	2.688 404 40	348,856 108,843 27,545 9,169		153.301 36,849 2,580 44	2.446 363 34	316.462 96,642 25,997	1,934 304 29	139.477 34.226 2.452	10,525 1,491 144 11	9,944 1,282 116 8	2.650 394 38	271,930 82,631 19,376 6,327	2.640 390 37	116,851 42,570 12,030 4,120	2,660 397 397	117,195 43,420 12,094 4,144
204,546 7.224(831 240,242) 2.40,203,545 2.224,44 2717,957 269,903 2557,59 2963,255 406,227 405,542 3407,757 254,759 1364,227 124,542 1	Al returns, summary Urodes 510,000 510,000 undes 510,000 510,000 undes 715,000 515,000 un more	571,525 494,008 304,540 406,386	1,266,466 3,508,101 3,724,631 9,984,621	507,801 451,369 286,531 380,774	1.292.528 3.166.167 3.400.386 6.234,431	134,484 228,307 220,464 373,565	252,594 1,699,282 2,717,992 9,252,789	106,198 206,184 208,903 352,328	363,566 1,550,009 2,507,755 7,677,379	1,068,435 1,309,384 908,755 1,398,227	1,004,869 1,258,885 885,584 1,380,484	215,528 476,232 303,962 404,533	226,608 1,611,904 2,256,214 6,900,086	165,500 395,323 299,361 401,736	25,622 223,315 374,611 1,560,881	165,573 395,323 299,361 402,424	26,046 223,315 374,811 1,562,416

	ă	Amount	(16)	551 253	CON 100	475	2,227 3,604	7,735 8,771 8,889 8,889 11,039 12,191	13,219 18,348 13,834 11,581	82,887 85,230 60,645 99,363 52,546	22,242 13,791 3,956 3,604	6,305 48.635 72,049 424,264	371.269	176 1.778 3.020	5.118 5.118 6.818 7.796 10,672	12.747 11.622 12.636 13.463	66,380 46,486 30,366 46,687 42,971	18.376 7.170 1,881 3,073	4,974 38,359 64,546 263,390
	Total Income	Number of returns	(15)	271 CA3		9096	11.874	18.891 14,895 12,933 14,187 13,197	12,594 14.415 10,773 7,993 9,244	41,359 29,460 15,677 16,897 3,249	530 122 15	39,127 72,103 55,019 107,314	221.781	4,674 13,835 12,917	12,561 12,522 13,744 12,596 11,472	14,221 11,402 10,864 10,091	35,996 16,016 7,843 7,878 2,636	434 63 3	31,426 62,895 56,926 70,514
	th the	Amount	(14)	550 A&B	not-ince	380	2.227	7,735 8,771 8,899 11,039	13.219 18.340 13.834 11.581 15.066	85,226 85,226 60,645 99,212 52,457	22,130 13,626 3,824 3,575	6,210 48,635 72,041 423,581	370.788	127 1,778 3.020	5,118 6,818 7,956 7,796	12,747 11,622 12,636 13,463 14,077	66,380 46,486 30,327 46,662 42,923	18,224 7,116 1,880 2,958	4,925 38,359 64,546 262,956
	Income tax atter credita	Number of returns	(13)	173 624	100'017	9830	18,357 11,874	16,891 14,895 12,933 14,187 13,197	12,594 14,413 10,773 7,993 9,244	41,359 29,460 15,677 16,889 3,234	530 121 15	39,121 72,103 55,017 107,290	221.740	4,656	12,561 12,522 13,744 13,744	14.221 11.402 10.864 10.091	35,396 16,016 7,483 7,878 2,634	89 S S S S S S S S S S S S S S S S S S S	31,408 62,895 56,926 70,511
	income	Amount	(12)	1874 AFR	0014 400 7	5,120	18.362	52,464 56,809 57,101 69,592 75,111	80,344 107.557 82.368 56.672 85.672 85.297	480.039 436.763 288.667 417,153 158,226	52.162 25.400 6.908 5.533	50.029 311,076 422,238 1,851,111	1.945.977		38,060 47,961 55,732 56,552 56,552	95,143 75,867 81,835 85,230 93,010	390,328 253,936 148,009 215,502 141,379	45,653 14,062 3,375 4,395	43,430 264,223 421,085 1,217,240
	Taxable income	Number of returns	(11)	735 786	100,187	13,368	19,041	18,625 16,486 13,612 14,736	12.703 14.825 11.245 8.027 9.312	42,089 29,726 15,679 16,901 3,234	531 121 151	45,131 77,813 56,112 108,301	238.143	8,218 15,157 15,157		14,375 11,718 11,448 10,469 10,349	36,189 16,227 7,490 8,035 2,708	64 89 80 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	38,878 69.749 58,359 71,157
s) Number of	sxemptions other than	blindness	(10)	010 TO		29,005 34,057	40,787 40,787 23,196	27,613 30,299 26,319 35,003 37,910	32,379 35,333 32,333 32,742 32,742 24,625 24,625 29,763	131.413 105.104 59.053 60.595 11,864	1,768 391 37 37	159,746 157,144 154,842 370,244	623.889			44,343 38,055 40,474 36,207 35,832	136,984 59,694 25,875 32,140 11,158	1,585 234 15	187,655 173,531 194,911 267,792
estimates based on samples-money amounts are in thousands of dollars) Joint returns of huebands and wives	Total number of axemptions	-	(6)	CAT 818	5	L	L 45,801 25,525	29,437 32,114 27,591 38,293 39,140	33,992 37,783 33,717 25,301 30,101	134,569 106,158 59,835 61,473 12,451	1.920 424 43 21	174,360 166,575 160,894 376,894	858.181			44,842 40,725 40,594 36,894 37,323	138,434 60,950 26,699 33,079 33,079	1,659 248 17 9	200,786 182,302 200,378 272,715
s are in thous Ives	nd wages	Amount	(8)	0 640 010	91 N'Ew9'7	6,615 14,870	6,090	13,777 18,981 36,656 47,351 57,029	72,687 77,243 92,958 63,513 91,501	500,677 558,305 370,313 472,463 109,123	27.557 7.767 3,543	27,575 173,795 397,901 2,049,747	2.052.091	11,742 3,545 4,374 15,972		117.788 95.693 124.113 118.058 118.058	532,052 270,506 140,128 167,899 62,194	17,176 4,253 1,353	57,624 232,634 566,271 1,195,561
ed on samples-money amounts are Joint returns of husbands and wilves	Selaries and	Number of returns	ε	156 JDF	600'eci	9998 5.377	1.576	2.921 3.658 5.047 5.808 6.730		30,616 26,184 14,732 15,000 2,506	372 72 14	7,951 24,164 33,754 89,496	181 130		-		32,689 13,595 6,045 6,370 1,690	278 46 6	18,790 32,986 48,635 60,719
on samples—n t returns of hu	Adjusted Srose Income	leas deficit	(8)	900 C	3,000,030	-21,656 3,012	21,957 21,957 7,836	15,977 24,640 41,919 50,530 70,082	82,213 99,132 97,327 70,265 100,635	548,297 605,190 407,991 557,043 190,460	59.412 26.951 12,140	16,632 213,148 449,573 2,407,484	2 GUE 827	44,331 4,939 8,375 8,375 8,375 8,375		124,516 116,096 129,473 124,982 142,489	589.040 349.896 193.235 277.894 164.401	50,418 16,451 3,767 5,264	22,160 285,642 637,556 1,650,465
mates based (Number of	returna	(5)	031 091	AC / 'RO1	2,462	5,897 5,897 1,740	3,000 3,000 5,494 7,090 7,473		31,689 26,941 14,937 15,761 2,875	459 94 15	13,773 26,884 36,322 92,771	188.613	9.481 9.275 9.470 6.423	-		34,377 15,647 7,166 7,827 2,537	61 61 3 3	28,338 38,773 51,478 69,024
figures are esti	les and weges (gross)	Amount	(7)		969'899'5	34,649 34,649	60,791	90,257 98,080 90,514 108,163		649,975 605,602 388,241 499,011 116,300	30,400 8,072 2,969 622	237,832 511,032 619,542 2,301,191	2 536 797	18,985 30,289 38,343 68,913	83,450 82,591 79,468 105,464 95,986	145,235 107,582 136,262 129,578 118,525	554,124 281,174 140,128 168,791 66,302	18.370 4.253 1.353	219,211 446,897 636,182 1,234,485
[All F	Salaries a (gro	Number of returna	(3)				21,740 20,686 13,818	17,489 16,160 12,532 12,962 13,833			420 85 14	99,853 72,976 52,809 103,219	26.8 556	15,099 20,566 16,159 19,491		14,074 10,293 11,170 8,970 9,326	34,030 14,020 6,045 6,516 1,828	301 46 6	86,411 64,520 54,832 62,792
Adlumted	gross Income	deficit	(2)		4,269,028	- 10,909 38,383	66,173 66,173	104,813 111,208 101,954 126,361 136,814	135,290 170,476 140,869 108,716 135,691	722,645 666,647 428,784 599,357 214,569	69,015 35,344 9,545 6,576	244,364 581,149 691,031 2,752,481	1 180 050	-39,733 37,535 44,277 80,708	85,043 85,043 88,814 108,727 119,205 114,170		619,199 363,813 202,102 286,608 177,004	54.777 54.777 3.767 5.264	204,961 535,958 719,215 1,729,814
	Number of returns		(1)		356,510	24,751 24,751	25,369 24,813 14,621	19,297 17,093 13,652 14,836	12,605 14,841 11,245 8,095 9,341	42,117 29,754 15,710 16,914 3,253	531 125 15 5	114,305 79,454 56,327 108,424	305 305	21,012 25,246 18,065 23,047	17,460 15,345 14,422 14,090	14,377 11,758 11,448 10,469 10,469	36,189 16,234 7,490 8,035 2,709	436 64 5 3	105,482 73,191 58,401 71,164
	Size of adjusted gross income			Hawaii	Total	51,000 under \$2,000	\$2,000 under \$3,000 \$2,000 under \$4,000 \$4,000 under \$5,000	\$5,000 under \$5,000 \$5,000 under \$7,000 \$5,000 under \$3,000 \$3,000 under \$3,000 \$3,000 under \$3,000	\$10,000 under \$1,000 \$11,000 under \$13,000 \$12,000 under \$13,000 \$13,000 under \$13,000	515,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$30,000		All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10000 under \$15,000 \$15,000 or more	Idaho	Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$2,000	000000000000000000000000000000000000000	\$10.000 under \$11.000 \$12.000 under \$1.200 \$12.000 under \$13.200 \$13.000 under \$13.200 \$13.000 under \$15.000	515,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000	5100.000 under 5200.000 5200.000 under 5500.000 5500.000 under 51.000.000 51.000.000 on more	All returns, summary Uncer \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more

ימטר ניד און וורומווסי הטעמוע עונטי וונטווני, נטועוטי עוני יישרין בחווקרטין בחוויריין וואווער

Footnotes et end of table.

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Size of edjusted gross income	Number of returns	prose Income	Selartes and w (gross)	agai	Number of	Adjusted gross income	Salaries and	weden	Total number of exemptional	exemptions other than	Taxabie	Income	Income tax a credits	ax after itts	Total Income	me tar
		deficit	Number of returna	Amount	ratuma	deficit deficit	Number of returns	Amount		age or blindness	Number of returna	Amount	Number of returns	Amount	Number of returna	Amount
	:	(3)	(3)	•	(5)	(9)	ε	(0)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
INnota																
Total	4,476,990	57,066,124	3,982,039	47,799,688	2,315,480	42,541,144	2.075.875	35,906,480	11,489,326	10,844.273	3,878,022	37,799,465	3,472,870	6,206,164	3,473,063	8,213,762
Under \$1,000 2000 under \$2,000 \$2,000 under \$3,000 \$4,000 under \$4,000	265,599 291,053 264,058 239,826 189,726		235.014 264.457 221.261 204.559 141.416	187,258 383,218 543,928 692,080 586,704	27,061 19,350 39,092 41,913 49,205	-258.101 30.349 99.689 145.526 223.307	14.207 14.702 22.734 35.643 38.737	59.756 24.994 56.127 126.539 156.641	386,664 366,796 429,363 417,650 362,782	359,910 346,968 377,056 365,740 300,235] 132,531 160,382 160,382	44,363 169,387 278,480	82,445 148,735 148,735	2,969 18,991 35,975	87 82,445 148,736 148,736	720 2,969 19.002 36,008
\$5 000 under \$6,000 \$7 000 under \$1,000 \$2 000 under \$1,000 \$2 000 under \$1,000 \$3 000 under \$10,000	205,710 196,407 164,659 192,705 161,874	1,133,605 1,275,231 1,237,763 1,237,763 1,536,666	168,598 165,798 132,555 170,673 131,731	912.619 1.001.055 982.722 1.372.840	55,217 58,314 62,352 83,130 79,369	362.929 381.002 467.625 704.538 754.960	52.338 39.920 41.477 65.911 66.107	264.047 228.387 302.264 501.603 632.545	465,657 423,661 382,036 478,021 413,000	420,334 383,053 325,571 433,124 386,200	189.037 192,990 163,337 190,108 159,108	424,418 616,436 640,408 912,424 895,607	153,455 168,694 152,389 177,092 154,385	55,667 89,484 94,728 143,751	153,455 168,694 152,389 177,092 154,386	55,667 89,484 94,728 143,751 146,443
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$12,000 under \$14,000	188,209 177,900 152,372 138,901 158,247	1,964,688 2,049,491 1,902,220 1,868,141 2,312,996	171,100 163,727 143,784 143,784 128,217 149,775	1,739,652 1,821,493 1,722,191 1,679,222 2,083,646	100,625 86,164 90,292 91,939	1.056,799 989,665 1.124,060 1.235,828 1.235,828	88.729 80,814 85,294 86,049	886.044 887.224 1.009.806 1.127.187 1.466.340	507,166 464,196 400,521 395,748 464,451	484,846 443,459 383,042 382,936 443,179	188,742 176,983 151,274 138,901 159,243	1,194,226 1,292,522 1,237,048 1,226,548 1,524,585	185,042 173,790 150,736 138,291 157,336	199,602 225,549 219,287 209,024 269,509	185,049 173,791 150,736 158,291 157,336	199,658 225,604 219,287 209,024 269,509
915.000 under 220.000 223.000 under 225.000 223.000 under 259.000 223.000 under 559.000 550.000 under 510.000	645,687 401,757 193,569 182,390 51,471	11.177,110 8.930,272 5,261,142 6,608,230 3,411,720	610,679 386,108 183,434 158,608 40,337	10,156,416 8,183,598 4,561,282 4,917,909 1,960,566	529,629 365,340 160,259 173,130 47,597	9,204,819 8,124,836 4,901,841 6,242,901 3,162,346	505.666 355.666 172.467 154.224 38.335	8,465,822 7,628,881 4,446,950 4,799,411 1,867,166	2.142.915 1.413.379 657.544 668,807 200.518	2.091,188 1.392,553 647,665 645,229 187,820	645,625 401,757 192,682 192,682 192,380 51,341	7,489,522 6,359,052 3,903,047 5,077,287 2,757,853	643.016 400.176 192.166 182.104 51.275	1.374.623 1.260.016 839.208 1.244.482 935.131	643,023 400,176 192,213 182,134 51,285	1.374,626 1.260.033 839,598 1.245,071 935,933
\$100,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$1,000,000 \$1,000,000 or more	10,812 1,801 196	1,410,710 496,969 131,484 111,183	8,547 1,471 142	737,743 206,787 23,002 7,719	9,899 1,606 162 51	1.292,692 439,566 108,390 91,484	8.038 1,367 129	696.090 192.829 7,174	41,108 6,388 720 237	37,615 5,542 617 191	10,763 1,792 194	1,178,794 410,915 103,176 83,367	10.759 1.789 194	516.605 212,698 61,914 50,592	10.777 1.791 195	517.770 214,516 62.639 51,522
	1.250.262 1.250.262 817.629 1.487.744	2,594,111 6,815,658 10,117,535 37,538,820	1,066,707 769,355 756,603 1,389,374	2.393,188 5.505,283 9.046,204 30,855,010	176,631 348,382 482,800 1,307,673	240,769 2,671,055 6,060,445 33,569,875	126.023 265.753 448.168 1.235.931	434,057 434,057 1,949,046 5,396,600 28,126,785	1,963,255 2,162,375 2,132,082 5,131,616	1,749,909 1,948,282 2,137,462 5,008,620	481,642 894,642 815,143 1,486,595	492.230 3.489.293 6.454.927 27.363.013	380,100 806,015 805,195 1,481,560	57,934 530,010 1,122,972 6,495,270	380,189 806,016 605,203 1,481,655	58,699 530,073 1,123,083 6,501,908
indiana Totai	2,022,623	23,230,632	1,611,221	19,525,603	1,178,172	16,365,222	1,044,484	15,406,742	5,376,488	5,130,519	1,640,126	14,988,613	1,531.026	3,052,702	1,531,041	3,054,646
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$4,000 \$4,000 under \$5,000	141,806 116,775 118,235 103,847 118,156	-50,585 178,882 297,358 358,528 533,161	127,532 101,730 95,295 92,069 99,663	145.072 149.952 236.850 286.530 434.329	19,874 11,465 11,528 31,166 46,361	-97,452 15,786 41,509 110,663 209,671	13,608 9,151 21,282 34,979	50,203 15,136 87,289 150,107	211.271 340.292 209.719 259.255	205,029 309,092 178,042 227,609	63,490 56,288 97,831	16,130 55,923 147,656	31,729 55,097 71,794	757 6,015 18,370	31,736 55,097 71,794	901 6,015 18,370
\$5.000 under \$6.000 \$7.000 under \$7.000 \$7.000 under \$7.000 \$9.000 under \$1.000 \$9.000 under \$1.000	101.946 81.915 95.008 99.056 87,888	559,228 537,666 710,560 845,018 834,233	87,331 70,691 82,664 88,632 78,242	469,656 437,148 577,666 681,461 746,425	31,596 33,420 55,686 65,096 53,311	173,645 218,015 417,480 558,065 503,878 503,878	22,445 26,751 44,562 57,779 47,763	122,466 157,713 308,839 434,918 455,864	202.967 179.422 209.852 290.883 235.978	177,240 165,990 198,240 266,213 229,148	97,995 78,245 95,008 97,007 87,660	235,150 268,844 371,753 423,113 485,736	77,151 76,759 90,452 91,573 85,483	32,636 38,209 52,693 59,847 75,320	77,151 76,759 90,452 91,573 85,483	32,636 38,209 52,693 59,647 75,320
\$10,000 under \$11,000 \$17,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$14,000	82,657 78,318 71,010 77,267 83,552	866.659 901,136 887.658 11.044.431	76,164 71,178 68,859 72,858 79,586	778,102 789,039 824,1 96 934,921	48,801 53,239 51,036 67,628 72,366	511,619 612,414 639,240 913,574 1,048,813	44,725 49,914 48,885 64,868 69,199	461,174 557,043 584,972 845,102 956,917	211.225 217.711 214.059 261.217 285.806	203,235 211,181 210,834 256,684 279,938	82,346 78,318 70,211 77,267 83,552	558,917 556,610 655,683 776,150	81,237 78,278 69,095 77,007 82,748	89,638 93,925 94,891 107,704 131,408	81.237 78.278 69.095 77.007 82.748	89,638 93,925 94,891 107,704 131,408
115,000 under 220,000 220,000 under 225,000 225,000 under 250,000 250,000 under 250,000 550,000 under 100,000	285,221 139,035 72,217 49,113	4.947.977 3.092.465 1.973.856 1.797.328 1.797.328	273.886 130.508 66.988 42.497 11.413	4,513,451 2,749,349 1,686,028 1,283,720 461,230	252,757 131,540 70,684 45,137 14,658	4,398,881 2,924,745 1,932,800 1,650,443 978,557	244.513 123,896 66,337 39,677 11,045	4,053,287 2,610,715 1,660,103 1,187,040 448,400	1.006.027 501.921 255.896 206.945 60.653	988.705 494.073 252.416 204.542 57.914	285.107 138.922 72.217 49.113 15,539	3.325,165 2.237,665 1,504,008 1,401,115 667,354	285,063 137,612 72,108 48,335 15,498	598,783 438,602 324,406 327,945 293,288	285,063 137,615 72,108 48,335 15,501	598,783 438,851 324,406 327,945 293,469
\$100,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$1,000,000 \$1,000,000 or more	3,366 582 48 48	435,512 159,161 32,736 37,322	2,682 474 38	187.178 52,574 5,795 1,295	3,222 535 35	416,130 146,230 23,833 16,583	2,621 452 33	183.762 49.977 4.911 604	12.971 2,228 153 39	12,228 2,011 119 36	3,366 582 48 14	373,812 134,578 26,171 27,572	3,365 581 47	162.360 70.976 16.085	3,366 581 48 14	162,709 71,314 16,184 19,428
All returns, summary Under \$10,000 \$10,000 under \$10,000 \$10,000 under \$15,000 \$15,000 un more	598.818 598.818 465.813 382.804 565,187	1,317,344 3,486,704 4,909,689 13,518,882	506,489 407,560 369,685 528,507	1,252,734 2,912,358 4,419,896 10,940,621	125,414 239,109 293,071 518,578	280,277 1,871,083 3,725,661 12,488,203	79.020 199.300 277.591 488,583	302.736 1.479.800 3.405.207 10.218.999	1.020.537 1.119.102 1.190.018 2.046.831	019,772 1,036,831 1,161,872 2,012,044	227,609 455,815 381,694 564,908	219,710 1,764,594 3,087,069 9,897,439	158,620 421,418 388,365 562,623	25,122 258,706 517,565 2,251,309	158,627 421,418 388,365 562,631	25,286 258.706 517,565 517,565

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		Adjusted	Salaries an	d wages	Joint	returne of hu	Joint returns of husbands and wives	1 ves		Number of	Tarable land		Income tax	x after	Table 1	
Size of adjusted gross income	Number of returns	income	(grosa)	1	Number of	gross income	Salaries and weges	neges br	number of exemptions	other			credit			
		deficit	Number of returna	Amount	etume	leta deficit	Number of returne	Amount		blindness	Number of returns	Amount	Number of returne	Amount	Number of returna	Amount
	9	(2)	(2)	(1)	(2)	(9)	e	(9)	(8)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
h																
Total	-	12,649,587		9,241,892	867,460	10,317,784	5	7,515,587	2,992,694	2,791,143	866,863	6,119,839	821,059	1,606,500	621,071	1,807,630
Under \$1,000 \$1,000 under \$2,000	59,174 80,701	-77,711 115,494	4.29	56,495 91,149	18,576 10,706	-89,935 16,901	6.444 18.976	29.751 40,415	L	111.178 105.756	35,822	12,384	23,347	_ 776	23,358	627
\$2,000 under \$4,000 \$4,000 under \$4,000 \$4,000 under \$5,000	61,860 69,639 51,446	243,101 243,101 232,038		199,402 199,402 140,520	17,836	42,418 62,006 102,626	ï	56,071 35,056	L 148,275 133,808 106,053	110,513 88,993	49,294	51,118 66,745	45,577 36,058	6,089	45,577 36,058	6,089 9,067
\$5,000 under \$6,000 \$6,000 under \$5,000 \$2,000 under \$5,000 \$6,000 under \$5,000	83,344 37,657 53,857 35,283 35,283	348,800 240,075 2400,764 301,973		213,976 180,719 287,876 181,425 367,530	25,879 12,801 34,185 18,363 36,180	141,783 80,923 255,053 156,002 149,229	10.927 8.947 25.330 9.262	59.313 36.600 177.409 84.975 84.975	135.345 75,183 137,174 83,988 150,865	111,002 65,337 66,431 66,431	58.205 35,016 51,802 35,283 35,283	135,964 119,492 195,502 173,173	48,979 33,653 48,124 33,652 47,652	18,365 18,067 25,795 26,075 26,075	48.979 33,653 48,124 33,652	18,385 18,067 25,795 26,075 35,843
	38,868 37,110 40,465 55,508 33,204		ରିଟିରିଟିରି ଜିନିନିକିନି	348,319 348,315 438,405 586,572 409,032	27,584 27,584 31,341 45,873 30,948	292,253 318,810 391,666 619,943 447,176				102.061 114.767 123.537 172.880 117.986	38,868 37,110 40,107 55,508 33,204	251,031 250,671 309,723 473,928 297,649	37,284 36,750 39,831 54,526 32,071	39.709 37,836 50,646 77,709 47,382	37,284 36,750 39,831 54,526 32,071	39,709 37,836 50,645 77,709 47,382
515,000 under \$20,000 225,000 under \$20,000 225,000 under \$20,000 225,000 under \$20,000 225,000 under \$100,000 529,000 under \$100,000	150,515 71,263 35,959 36,223 11,605	04 F	233957	2,162,024 1,248,299 727,613 688,077 266,269	137,197 67,579 36,395 34,965 10,858	2,383,077 1,502,670 962,677 1,247,723 736,358	-	~~~		520,734 275,023 133,152 127,929 40,288	(50.515 71.263 35,959 36,223 11,555	1,749,965 1,119,718 721,225 1,022,225 641,345	147,964 70,661 35,585 35,815 11,503	302.306 205.892 146.216 226.034 205.795	147,964 70,661 35,585 35,815 11,504	302,306 302,306 205,892 146,216 226,034 206,050
\$100,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$1,00,000	1.728 270 16 3		÷	88,144 19,502 1,955 303	1,608 247 13 3	209,893 63,557 9,418 12,556		85,488 18,798 1,955	6,521 1,002 60	6,049 900 52 52	1,728 270 16:	192,607 59,355 9,735 8,397	1.728 270 16	83,845 31,334 5,946 5,773	1.728 270 16	83,922 31,445 5,995 6,360
All returns, summary Uoos 55,000 55,000 under 51,0,000 815,000 under 31,5000 815,000 under 31,5000	352,840 240,639 205,155 307,582	738,972 1,772,424 2,572,024 7,566,166	286,068 178,173 185,584 266,936	661,829 1,231,536 2,126,142 5,202,186	88,198 127,717 162,580 287,965	137,016 982,989 2,069,848 7,127,929	49,123 86,961 148,871 252,465	161,292 640,005 1,750,279 4,963,991	628,486 582,552 654,652 1,127,004	545, 133 510,642 631,231 1,104,137	125,287 229,247 204,797 307,532	132,248 880,018 1,583,003 5,524,572	104.982 212.070 200.462 303.545	15.931 124.146 253.282 1.213.143	104,993 212,070 200,462 303,546	15,982 124,146 253,282 1,214,221
Kansas Tobal	687,400	10,095,249	783,016	7,866,630	523,708	6,025,483	446,613	6,126,147	2,275,773	2,134,917	697,143	6,585,545	851,769	1,382,224	651,788	1,364,001
Under \$1,000 2000 Under \$1,000 22,000 Under \$1,000 5000 Under \$1,000 \$1,000 Under \$1,000	63,732 49,696 67,408 54,990 40,176	-91,231 78,061 165,204 191,371		52,728 72,500 148,101 142,879 131,435	13.751 10.276 14,263 18,752 18,499	-111,783 16,182 36,432 65,112 85,026	4,229 18,547 12,580	22,639 50,338 43,414 41,812	97,304 80,473 119,757 113,778 84,725	88,703 71,518 109,587 100,261 69,182	22.567 36.310 31.765	8,737 33,701 54,954	14,286 31,069 26,593	6.8245 6.8245	14,288 31,069 26,593	652 3.903 6.824
\$5,000 under \$6,000 \$7,000 under \$7,000 \$7,000 under \$2,000 \$3,000 under \$3,000 \$3,000 under \$10,000	49,906 43,281 47,451 45,297 25,188	271.483 279.794 356.186 382.894 240.704		236,603 181,183 278,640 273,772 174,996	23,985 10,098 28,003 23,008 18,840	131,567 66,445 209,750 195,841 180,456	22,029 8,995 19,326 14,257	113,264 32,481 150,455 131,613 127,335	111,496 81,216 113,625 102,027 64,561	103,774 65,557 102,946 94,246 59,723	46.793 42.921 47.451 44.798 24.695	102,299 139,778 180,000 226,134 133,723	32,621 39,952 44,704 23,611	12,112 20,956 25,079 34,083 19,078	32,621 39,952 44,704 22,539 23,611	12,112 20,956 25,079 34,083 19,078
\$10,000 under \$11,000 \$12,000 under \$12,000 \$12,000 under \$12,000 \$14,000 under \$14,000 \$14,000 under \$15,000	40,432 36,823 36,823 31,079 33,616	423,184 429,548 429,548 419,784 419,784	34,300 30,781 20,837 30,322 32,902	339,207 328,349 241,710 386,328 460,020	25,410 24,512 20,631 27,084 27,084 28,236	265,845 284,096 258,133 366,351 411,093	22,663 19,508 18,641 26,327 27,769	216,774 208,665 209,403 330,315 391,590	117,771 96,707 74,243 97,119 114,282	113.058 92.251 69.015 97.118 112.905	40,432 36,523 36,523 31,079 31,614	245,079 281,854 174,151 263,212 306,753	40,179 36,923 22,522 29,940 33,604	39,303 47,459 27,237 41,881 52,899	40,179 36,923 22,522 29,940 33,604	39.303 47.459 27.237 41.881 52.899
15.000 under 220.000 2000 under 220.000 2000 under 220.000 2000 under 2000 under 2000 2000 under 2000 under 2000 2000 under 2000 und	113,816 58,855 21,786 29,168 29,168	1.388,061 1.301,826 582,351 1.116,605 626,068		1,711,605 1,102,612 388,907 614,640 289,176	104,669 55,103 19,958 27,867 8,809	1,831,428 1,216,698 543,135 1,070,080 578,037	97,078 53,032 15,761 21,743 6,385	1,822,732 1,064,761 386,013 612,839 612,839 277,494	382,798 200,372 74,771 104,483 36,264	376,187 194,993 72,546 100,526 33,635	113.450 58.955 29.168 29.168 9.424	1,328,577 938,361 844,522 886,877 508,132	112,492 58,746 21,416 29,119 9,329	237,865 178,491 91,113 210,997 165,213	112,492 58,746 21,418 29,129 9,333	237,865 178,491 91,147 211,368 165,402
\$100,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$1,000,000 \$1,000,000 or more	1,768 310 38 38	227,810 88,312 26,882 21,282	1,349 242 33 8	88,346 27,173 3,834 866	1,638 264 33	209,854 74,774 23,167 17,684	1,286 216 29 7	85,129 24,574 3,638	6,722 1,082 138	6,065 948 111 41	1.766 309 38 12	193,358 74,186 23,503 17,654	1.768 307 37 12	83,163 38,771 13,396 11,756	1.766 307 38 12	83,452 39,172 13,705 11,933
Michards Journary 14 (1964) 15 (1964) 15 (1964) 19 (1964) 15 (1964) 19 (1964) 15 (1964) 19 (1964) 15 (1964) 19 (1964)	276.002 211,133 154,637 235,328	526,454 526,454 1,531,061 2,048,506 5,989,228	228,945 178,464 149,252 206,357	547,642 1,155,384 1,755,615 4,228,179	75,541 103,944 125,873 218,350	90,949 784,060 1,585,518 5,564,956	48,653 87,475 114,948 195,537	158.202 555.158 1.356.752 4,058.035	496.037 472.925 500.122 806.669	439,251 426,246 484,348 785,072	90,642 206,658 164,935 234,908	97,392 781,934 1.271,048 4,415,172	71,948 183,427 163,168 233,226	111,373 111,309 208,780 1,030,766	71,950 183,427 163,168 233,243	11,380 111,309 208,780 1,032,534
Footnotes at end of table																

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

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

Mark (Mark (<			Adjust		and waters					-	MULTIDAE OI			Income te	ax after		
	Size of adjusted gross income	Number	*		prose)	7	gross pross		nd wages		other	8	Home	cred	4	I OTHE INCOME	ă.
			defici	Number			less deficit	Number of returns	Amount		blindness	Number of returns	Amount	Number of returns	Amount	Number of returna	Amount
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	-					010 070	844 FOT 0	014 AU2	AAD CF.8 T	3 093 011	2 640 000	Cat R07	366 076 1	007 430	1 5.18 503	A07 484	1 500 021
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	11 000 urdes 12,000 11 000 urdes 12,000 12,000 urdes 12,000 13,000 urdes 13,000 14,000 urdes 13,000	∞∞∞∞∽					43,893 33,909 58,147 105,970			153,810 167,876 167,870 196,742 141,866	143,477 170,633 154,708 185,294 130,402	35,957 48,034 60,252	9.203 49.821 87,017		481 5,873 11,743	19,204 40,520 47,758	626 5,873 11,743
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Mathematical Mathematical<	\$10,000 under \$11,000 \$11,000 under \$11,000 \$12,000 under \$12,000 \$13,000 under \$12,000 \$14,000 under \$15,000					_	303,434 317,156 524,894 453,302 582,967	27,474 26,587 40,051 32,867 39,546		117,194 124,315 168,956 131,018 153,718	117,194 124,315 158,400 130,056 153,381	37,466 39,375 49,467 38,689 46,889	215,318 266,105 369,071 318,951 429,908	36,338 38,763 39,763 37,8967 46,525	33,171 43,040 58,590 52,146 72,981	36,338 38,763 49,467 37,990 46,525	33,171 43,040 58,690 52,145 72,981
1 1 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	\$15,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$100,000						2,027,945 1,300,392 585,178 662,089 524,269	114,279 55,653 19,736 21,157 5,785		436,354 215,053 73,236 90,277 30,983	431,577 210,600 70,114 86,386 28,150	126.979 51.957 25.872 25.872 8.065	1,454,912 976,568 448,540 716,600 459,662	126,312 51,846 22,122 25,858 8,050	261,904 190,956 96,362 174,230 156,389	126.312 51,846 22,132 25,658 9,050	261,904 190,962 96,426 174,243 158,526
Altern Altern Balance Balance <thbalance< th=""> <thbalance< th=""> <thbal< th=""><th>\$100,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$1,000,000 \$1,000,000 or more</th><td></td><td></td><td></td><td></td><td></td><td>224,725 114,335 36,917 66,510</td><td>1,417 351 52 28</td><td>98,704 33,938 6,701 7,234</td><td>6,929 1,524 217</td><td>6.388 1.335 205 125</td><td>1,884 448 65 31</td><td>213,063 107,405 39,326 65,694</td><td>1,884 448 65 31</td><td>90,463 56,929 23,331 43,735</td><td>1,884 448 65 31</td><td>93,666 57,178 23,402 44,275</td></thbal<></thbalance<></thbalance<>	\$100,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$1,000,000 \$1,000,000 or more						224,725 114,335 36,917 66,510	1,417 351 52 28	98,704 33,938 6,701 7,234	6,929 1,524 217	6.388 1.335 205 125	1,884 448 65 31	213,063 107,405 39,326 65,694	1,884 448 65 31	90,463 56,929 23,331 43,735	1,884 448 65 31	93,666 57,178 23,402 44,275
1.77.04m 1.77.75 1.77.75 1.77.36 <	M returns, summary 1000 under 50,000 15000 under 510,000 1515,000 on mere 510,000 1515,000 on mere 5	4822			- 14		281,109 1,178,214 2,181,763 5,742,361	91,291 138,329 166,525 218,457		843,064 700,044 696,203 854,600	784,514 665,276 694,327 835,892	144,243 278,448 211,983 247,233	156.041 1.003.332 1.600.352 4.482.569	107.547 244.292 206.983 246.515	18,097 143,169 260,029 1,097,300	107,583 244,292 208,983 246,923	16,242 143,169 260,029 1,098,563
7303		1,27			Ē	708,689	10,599,960	653,179	9,088,864	3,459,586	3,346,560	1,015,929	8,496,530	921,919	1,783,027	921,864	1,765,477
72.231 688.00 68.02 7.667 1.0540 55.12 2.0500 2.0176 2.0160 2.5110 1.0540 2.5100 </th <th>Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$1,000 \$4,000 under \$2,000</th> <td>~ 8685</td> <td></td> <td></td> <td></td> <td></td> <td>87,974 22,101 31,575 88,227 171,451</td> <td>\square</td> <td>21,768 49,827 77,378 142,308</td> <td>232228</td> <td>105,584 115,589 117,536 194,113 208,394</td> <td>30.671 56.139 89,208</td> <td>9,592 59,196 59,196</td> <td></td> <td>634 7,880 15,835</td> <td>58.511 58.511 65.793</td> <td>746 7,880 16,835</td>	Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$3,000 under \$1,000 \$4,000 under \$2,000	~ 8685					87,974 22,101 31,575 88,227 171,451	\square	21,768 49,827 77,378 142,308	232228	105,584 115,589 117,536 194,113 208,394	30.671 56.139 89,208	9,592 59,196 59,196		634 7,880 15,835	58.511 58.511 65.793	746 7,880 16,835
64946 524,865 4775 4776 47345 22064 313331 27711 227316 127402 49907 22133 53,057 51,195 661,967 77,946 313,331 227,131 227	\$5,000 under \$5,000 \$5,000 under \$7,000 \$7,000 under \$2,000 \$3,000 under \$2,000 \$3,000 under \$10,000							24,897 27,821 38,319 29,509 14,713		164,600 197,668 198,568 198,359 89,891	155,722 198,170 156,594 194,927 85,337	71,826 69,275 52,233 54,434 34,004	149,191 185,039 224,900 230,412 166,676	45,152 57,694 59,694 53,298 31,955	18,134 20,854 30,570 33,176 33,176	45.162 57.694 59.419 53.298 31.955	18,134 20,554 30,570 33,175 30,706
157.111 2590.359 151.205 2590.059 592.101 17.111 1.789.342 154.955 259.013 562.101 17.111 1.789.342 17.469.55 259.013 562.101 17.111 1.778.342 17.469.55 259.013 562.101 17.111 1.778.345 17.469.55 259.013 259.013 259.013 259.013 259.013 259.012 259.012 259.013 279.013 279.013 27	\$10000 under \$11000 \$11000 under \$1200 \$12000 under \$1200 \$13000 under \$1200 \$14000 under \$1500						313,951 306,930 492,970 435,806 435,806	27,791 32,023 37,994 31,915 28,752		132,196 162,230 164,578 124,955 133,172	127,402 159,034 181,302 122,558 130,954	49,907 51,195 53,089 38,570 38,570	321,591 346,032 407,520 326,494 314,877	48,049 50,087 38,566 35,566 35,551	52,137 55,006 61,356 54,353 54,353 54,353	48,049 50,087 38,573 38,573 35,591	52,137 55,006 57,356 54,378 53,732
2719 331.619 2.106 142.943 2.902 321.966 1.990 138.077 10.971 10.978 10.2718 331.461 2.718 333.461 2.718 132.471 132.753 541 14.0717 475 17.817 17.810 17.810 17.728 524 17.728 524 17.778 524.60 17.778 524.60 17.778 524.60 17.778 524.60 17.778 524.60 17.778 524.60 17.779 524.60	115,000 under 250,000 252,000 under 250,000 253,000 under 250,000 250,000 under 250,000 250,000 under 250,000 250,000 under 2100,000	5r00r					2,483,050 1,574,951 724,704 1,265,425 519,814			599,013 252,474 102,766 133,525 40,555	592,101 250,250 102,427 128,194 38,065	157,111 74,366 28,344 35,814 10,726	1,738,342 1,165,249 562,156 1,036,331 597,423	154,935 73,826 28,344 35,804 10,685	304,380 225,166 117,665 258,128 251,282 201,582	154,939 73,926 28,344 35,804 10,689	304,399 225,191 117,665 258,126 258,126 202,315
04.0 0.107 <th0< th=""><th>\$100.000 under \$200.000 \$200.000 under \$500.000 \$500.000 under \$10.00.000 \$1.000.000 or more</th><td></td><td></td><td></td><td></td><td>N</td><td>321,966 128,772 31,132 15,399</td><td>1,990 402 39</td><td>138,077 40,434 7,323 1,882</td><td>10,971 1,950 198</td><td>10.476 1.728 178 47</td><td>2,718 534 54</td><td>303,467 125,873 31,470 27,476</td><td>2,718 533 54</td><td>132,775 66,689 16,603 17,576</td><td>2,718 535 54 18</td><td>133,116 66,473 18,881 17,809</td></th0<>	\$100.000 under \$200.000 \$200.000 under \$500.000 \$500.000 under \$10.00.000 \$1.000.000 or more					N	321,966 128,772 31,132 15,399	1,990 402 39	138,077 40,434 7,323 1,882	10,971 1,950 198	10.476 1.728 178 47	2,718 534 54	303,467 125,873 31,470 27,476	2,718 533 54	132,775 66,689 16,603 17,576	2,718 535 54 18	133,116 66,473 18,881 17,809
	MI (01412, aummary Under 55,000 under 55,000 55,000 under 51,000 \$13,000 or more \$13,000 or more				17 1.052.755 33 1.992.237 2.528.960 6.137.438	100,481 153,345 165,773 269,070	226,381 1,132,436 2,075,828 7,165,214	83,886 136,259 158,375 274, 856	291,281 997,568 1,835,968 5,864,047	785,787 815,164 717,131 1,141,504	741,196 760,650 701,250 1,123,464	166,018 281,773 228,353 309,685	217.511 876,419 1,718,714 5,587,787	141,998 247,528 225,376 306,917	25,349 133,440 282,373 1,341,966	142.026 247.528 225.363 306.927	25,460 133,440 282,610 1,343,968

י אטוד טיד או הבונוווט. אטטטובע טוטט ווולטווני סמפורט מוט זיפטטן באנווקוטוט, ומאשור ווילווען שוב ווידווע יבא בן Continued

		Adjusted	Selaries an	d waoes	John	returns of hu	Joint returns of husbands and wives	884		Number of			Income ta	ax after		
Size of adjusted gross income	Number of returns	gross Income Iesu	(gross)	ī	Number of	Adjusted pross Income	Salaries and	nd wages	number of axemptions	exemptions other than	Taxable Income	ncome	credits	4	Total Income	Me tř
		deficit	Number of returna	Amount		deficit	Number of returns	Amount		blindness	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	ε	(2)	(2)	3	(2)	(9)	ε	(9)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
i Kaine																
Total	406,516	3,842,538	363,926	3,141,619	221,277	2,924,344	200,651	2,396,952	1,049,547	992,683	310,444	2,268,441	287,050	440,063	267,053	440,204
Jer \$1,000 000 under \$2,000	31,071 34,045	3,252	26,306 31,216	20,425 45,676	5,136 3,638	-8,612 5,362	2,689	2.777	45,323 42,284	41,066		1 101 0	- 12	1 66	- 797 3	۰ د
\$2,000 under \$3,000 \$3,000 under \$4,000	26,056	65,505 74,211	23,765 17,958	59.017 59.112 92.503	7,488 4,993 7,007	19,222 16,736 31 504	6,772 4,308 6,220	15,344 12,934 22 345	44,132 40,866 58 057	40,448 35,745 50,801	15,866	16,478 16,478	13,652 13,652	1,983	13,652 13,652	1,963
000 under \$5.000	30.617	164 684	26.911	134.924	12.180	65.620	10.977	52.361		67.172	26.733	57.109	20140	7.394	20.140	622
8.000 under \$7.000 \$7.000 under \$5.000 \$8.000 under \$5.000 \$8.000 under \$10,000	24,872 20,425 17,496 21,130	151,882 153,022 149,919	21,869 18,016 14,973 19,304	137,344 129,117 124,016 172,590	13.452 9.725 11.094 12.823	87,879 73,137 94,835 121,073	9,906 9,906 11,720	69,479 61,347 90,580 104,278	59,570 51,112 46,563 65,973	53 603 49 152 45 354 63 471	24,624 20,280 17,461 21,090	72,103 77,643 90,456 105,271	20,849 19,201 17,166 18,037	11,299 11,299 15,902	20,849 19,201 17,186	8,511 11,299 12,204
\$10,000 under \$11,000 \$12,000 under \$13,000 \$12,000 under \$13,000 \$12,000 under \$13,000 \$14,000 under \$15,000	19,196 17,329 12,748 15,964 12,945	202,609 198,292 158,089 215,041 187,857	17,190 16,631 11,734 15,570 12,564	176,401 182,066 139,053 202,307 174,802	13,900 13,467 10,318 14,151 12,245	146,245 154,353 159,096 190,543 177,767	12,869 12,869 9,942 13,777	131.750 140,432 118,667 178,609 186,418	59.107 49.007 40.187 54.467 467	56,051 47,030 39,471 53,238 46,625	19,196 17,289 12,748 15,964 12,945	115,910 121,900 97,384 133,676 115,300	18,869 17,209 12,719 15,930	17,992 20,073 16,090 22,137 19,164	18,868 17,209 12,719 15,930	17,892 20,073 16,090 22,1137 22,1137
115,000 under 220,000 250,000 under 220,000 250,000 under 230,000 250,000 under 20,000 250,000 under 210,000	42,634 14,602 8,602 6,296 2,240	727,211 328,188 233,724 233,674 146,633	39,795 13,371 7,352 5,156 1,624	635,125 271,304 169,247 127,828 65,303	38,965 14,280 8,071 5,955 1,984	866,872 321,063 218,215 220,726 130,545	36,962 13,106 6,955 4,997 1,520	593,603 266,552 164,309 123,705 62,438	147.684 56.104 29.662 23.122 8.470	142,622 55,095 28,699 22,057 7,878	42,634 14,602 8,595 6,296 2,240	484,042 233,829 176,556 184,663 119,644	42,579 14,595 8,595 6,163 2,240	96,569 45,136 37,996 43,024 41,185	42,579 14,595 8,595 6,163 2,240	96,569 45,136 37,996 43,024 41,185
\$100.000 under £200.000 \$200.000 under £200.000 \$200.000 under \$1.000.000 \$1,000.000 on more	e 203	50,643 13,937 5,272	304 37 3	3,594	355	47,104	37	3,412	[] 1,529 161 17	1,387 134 13	380 49 6	41,859 11,019 4,729	380 49 6	18,562 5,962 3,105	383 49 6	18,619 5,975 3,176
All returts, summay; hear \$5000 \$5000 under \$10,00 \$15,000 under \$15,00 \$15,000 more	138.983 114.540 78.182 74.813	311,053 829,315 962,889 1,739,281	121.522 101.073 73.689 67.642	275.732 697.991 874.630 1.293.466	28,264 59,274 64,081 69,658	64.231 442.544 798.005 1,619.563	23,131 52,296 61,364 63,060	59.016 368.047 735.876 1,234.015	230,682 300,603 251,513 266,749	209,631 278,752 246,415 257,885	47,312 110,188 78,142 74,802	55,347 392,583 584,171 1,256,342	37,612 97,193 77,638 74,607	6,756 56,309 95,40 281,540	37.612 97.193 77.638 74.610	8,756 56,309 95,4359 281,682
Marytand	1 870 807	100 COB 10	FT6 873 1	IR DEK JEG	RCB 547	18.172 B18	706 600	12 00 2 078	4 252 BSR	1007 022	1 271 488	14 114 425	121 102 1	003 680	OUC FUE F	0 005 018
	1,01 54 4	100'780'IV	the forct	acatoce/o	510'000	a 10'001 m		1112111		200 000	BOD 11 J Cr'1	C74'411'41	i i taci	apr/ce217	enviene'i	7100813
UNER 1000 1000 UNER 22,000 22,000 UNER 22,000 23,000 UNER 74,000 54,000 UNER 55,000	103,514 106,306 106,306 88,401 73,429	-17,44 155,130 218,074 245,472 331,478	91,000 101,733 77,610 64,063 58,489	216,802 216,812 216,812 250,607	9,713 12,283 16,063 17,151 26,606	42,198 42,198 58,739 120,944	3,020 3,020 13,473 22,424	53,164 53,164 91,623	117,339 150,401 117,339 141,614	141,506 141,506 139,475 105,260 124,766	35,837 46,993 65,290	- 11,226 53,203 106,433		630 6,469 12,376	19,226 44.716 48,979	850 6.524 12,376
\$5,000 under \$5,000 \$7,000 under \$7,000 \$7,000 under \$7,000 \$8,000 under \$9,000 \$8,000 under \$9,000	89,817 78,948 74,828 60,274 75,097	493,596 509,569 554,553 510,513 715,153	74.934 66.859 70.080 58.767 73.063	407,575 405,097 507,635 490,272 673,814	22,107 15,564 23,755 23,755 29,054	118,568 102,132 161,290 200,132 273,488	18,608 14,175 19,580 22,248 22,248	100,099 75,063 131,507 185,136 247,584	203,224 157,012 160,260 147,473 171,483	188,568 135,742 155,706 143,146 165,282	82,591 74,311 74,628 60,157 75,097	191,825 256,673 315,475 288,216 423,097	67,565 70,606 67,998 57,393 74,559	24,536 37,297 50,470 45,917 70,654	67,565 70,606 67,998 57,393 74,559	24,536 37,297 50,470 45,917 70,654
\$10,000 under \$11,000 \$12,000 under \$12,000 \$12,000 under \$12,000 \$14,000 under \$14,000 \$14,000 under \$14,000	57,194 63,497 62,614 81,607 46,739	603.518 729.820 779.980 829.776 706.786	51.733 60.121 58.163 58.357 46.700	541,457 644,948 669,396 768,864 768,864	25,356 35,814 39,618 40,189 32,512	268,244 411,295 481,527 542,279 471,926	23,329 34,346 35,993 38,997 31,582	244,796 355,151 414,829 496,257 433,637	137,578 162,150 164,709 176,387 141,270	132,166 156,736 155,121 173,489 173,489	57,194 63,497 61,808 60,808 48,739	364,546 459,528 496,101 523,712 464,278	57,194 62,698 61,808 60,454 46,739	61,757 79,321 96,367 92,824 83,264	57,194 62,698 61,808 60,454 48,739	61,757 79,321 96,367 92,624 83,264
115,000 under 220,000 250,000 under 220,000 250,000 under 20,000 250,000 under 20,000 250,000 under 3100,000	215,711 151,433 78,731 96,358 18,882	3,732,722 3,386,377 2,139,480 3,478,037 1,216,442	206.024 143,558 75,935 91,873 15,401	3,401,096 3,027,396 1,967,330 2,978,227 759,969	171,567 132,421 73,535 92,187 17,618	2,982,149 2,971,704 1,999,740 3,327,247 1,134,550	165,075 125,962 71,389 87,813 14,889	2.768,333 2,670,062 1,848,914 2,859,667 726,871	673,197 521,316 293,622 372,023 72,471	658,901 514,666 289,611 360,689 69,650	215,704 151,349 78,727 96,240 18,884	2 442 910 2.348,366 1,483,582 2,502,040 942,300	213,836 151,349 78,727 96,176 18,742	448,463 466,311 306,830 603,791 312,387	213.836 151.349 78.727 96.180 18.750	448,463 456,311 308,830 308,830 503,942 312,660
\$100,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$100,000 \$1,000,000 or more	2,933 457 39	381,386 381,386 129,850 25,180 25,206	2,266 386 30	169.094 37.127 2.798 1.835	2,709 409 35 13	351,168 113,728 22,317 23,013	2,153 361 30	164,785 33,503 2,798 1,785	11,610 1,663 170 57	10.930 1.469 152 51	2,926 454 39	299,294 100,883 18,872 19,865	2,911 453 39 15	129,149 51,557 11,079 11,140	2,925 453 39	128,348 51,994 11,203 11,206
Midenses, summary: Under statomore Statomore 45:000 510000 or more - 515,000 or more -	442,623 378,964 293,851 564,569	932,410 2,793,404 3,849,878 14,516,672	393,561 343,723 276,074 535,486	863,680 2,484,392 3,262,414 12,344,873	82.016 111.507 172.499 490.495	176,321 856,610 2,175,270 12,925,615	61,141 102,527 164,247 467,684	202,382 739,409 1,944,669 11,076,518	665,981 833,452 782,094	640,374 788,448 757,963 1,906,128	148,120 366,984 292,046 564,338	170,862 1.477,286 2,306,165 10,158,112	112,909 338,121 290,893 562,248	19,475 228,874 403,532 2,341,708	112,921 338,121 290,893 562,274	19,850 228,874 403,532 2,342,956

Individual Returns/1975 • State and Regional Data

Footnotes at end of table.

-	ne, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States-	Continued
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		Adhueted				JOINT returns of hu	husbands and wi	wives		Number of						
Size of edjusted gross income	Number of returne	gross Income	Selaries and w (gross)	ta wages as)	Number of	Adjuated gross	Salaries ar	and weges	Total number of exemptions	exemptions other then	Texeble	income	Income tax credits	hts hts	Total Income	me tax
		deficit	Number of returns	Amount	etune	lens deficit	Number of returns	Amount		blindness	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(E)	(4)	(5)	(9)	(2)	(9)	(6)	(10)	(11)	(12)	(61)	(14)	(15)	(16)
Masaachusetta																
Total .	2,321,090	26,517,655	2,084,442	22,570,962	1,165,521	19.541.145	1.6	16.6	5,614,300	5.477.132	1,634,673	16,536,907	1,751,009	3,470,153	1,751,051	3,471,80
ar \$1,000 00 under \$2,000	159,039	-31,272	134,835	104.117	8,487		3.921	28,665	226.213	216.540 214,640	63,379	27.790	53.460	1.655	20 53.460	181 1.655
\$2,000 under \$3,000 \$5,3000 under \$5,000 \$4,000 under \$5,000	150,018 111,904 125,609	389,508 389,165 567,191	134,785 95,553 104,747	317,246 324,546 422,868	20,335 37,002	37.03 71,710 164,710	_		236.762 194,587 240,235	211.7U1 169.684 197.115	B5,475 102.031	94,744 188,035	82,516 90,103	11,402 25,064	82,523	11,430 25,064
00 under \$6,000	121.236 119.858	668,732 776,931	100.543	509,580 658,664	35,602 51,848	188,234 338,187 335,187	26,772 42,482	133,891	249.640 274,830	219.508 255.898	109,701	274,662	92.722 03,889	38,801 50,068	92.722 93,889	38,901 50,068
\$5,000 under \$5,000 \$9,000 under \$5,000 \$9,000 under \$10,000	111,954 89,612	847,305 847,305	100,088 78,863	/04.942 813.798 687.600	49,758 49,758 54,002	510,176 510,176		201,0003 349,918 422,837	264,119 264,119 239,424	242,497	104,003 109,984 87,516	920,417 533,464 454,987	101,433 109,447 87,206	00,070 84,873 70,840	101,433 108,447 87,206	9,65 9,64 9,60
\$10,000 under \$11,000 \$11,000 under \$12,000 \$13,000 under \$12,000	88,185 85,818 88,411	905,523 991,125 1079,667	82,362 78,228 62 010	846,613 863,534 960, 441	38,738 52,809 59,809	407.241 009.081 740.242	35,735 48,315 57 366	367,428 541,642 878 709	186.326 227.228 266.863	181.321 206.417 258.765	86,185 85,918 86,101	576,410 814,433 662,028	86.185 85.808 85.033	99.818 105,569 112 224	86,185 85,608 85,033	99,616 105,569 112,234
000 under \$15,000 000 under \$15,000	91,768 67,738	980,873	85,064 65,064	1,119,950	65,321 53,763	881,346 776,866		826,235 723,085	262,682 209,523	251,854	91,768 67,736	789,165	90,168 67.508	136,550	90,168 67,508	136.5
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000	269,855 161,407 71,789	5,037,473 3,601,178 1,957,996	278.487 154.383 66.801	4,624,452 3,232,606 1,714,954	244,607 150,932 67,440	4.266.485 3.373,563 1.642,687	236,272 145,894 65,044	3,980,707 3,081,272 1.671,205	993,045 587,627 273,057	966,631 576,276 266,194	289.851 161.407 71.570	3,264,593 2,505,678 1,368,841	268,644 161,407 71,400	598.361 495.582 291.882	268,848 161,407 71,400	598.364 495.562 291.882
000 under \$50,000 000 under \$100,000	21,647	2.061,482	71,668	2.260,762 921,936	69,609 20,334	2,571,667	66.873	2, 154,875	296,890 67,583	288,564 83,425	21.790		21.790	521,644 375,739	21,790	375.0
\$100.000 under \$200.000 \$200.000 under \$200.000 \$500.000 under \$1.001.000 \$501.000.000 on more	4,151 651 59	538,817 162,564 36,554 22,263	3,373 503 47 12	273,648 68,894 8,030 2,268	3,866 583 53	501,736 156,632 34,722 16,110	3,241 456 44	264,039. 64,646 7,611 2,212	16,140 2,446 2388 45	14.651 2,105 188 40	4,137 647 59	420,035 135,148 28,065 12,154	4.136 644 59 13	181,404 69,522 16,029 7,037	4,141 850 59 13	181.777 69.911 16.182 7.389
All returns, summary Under \$5,000 \$5,000 under \$10,000	725.273 550.581	1,573,585 4,061,091 5,105,085	613,331 481,160 306,323	1,368,158 3,375,583	103,614 234,211	226,296 1,785,641	63.519 201.325 26.8.075	190,487 1,446,325 3 136,000	1,135,053 1,269,253	1,009,880 1,165,441	270.885 519,171 417,706	308,568 2.039,658 3.034,624	226.078 484.697 414.700	38,121 311,558 643 293	226,106 484,897 414,700	38.330 311.558 243 283
	627,218	15,688,096	594,728	13,107,549	557,815	14,104,430		12,110,626	2,257,371	2,198,278	626,909	10,923 661	625,533	2,557,181	625,548	2,558,
Total	3,352,873	41,101,963	3,051,152	35,764,883	1,661,297	31,524,209	1,679,863	27,234,660	6,799,703	6,431,246	2,736,640	26,350,077	2,571,636	5,523,446	2,571,941	5,526,025
r \$1,000 00 under \$2,000	227,192	-87,507 335,706	208,115 206,689	181.752 321.387	31,086 26,128	-115,628 44,248	21,996 24,070	67,181 35,398	334.156 317,209	323,692 295,900.	95,379	25,065	41,893	1,460	68	352 1,480
52,000 under 51,000 53,000 under 54,000 54,000 under 55,000	158,333	417,288 554,169 722,322	120,200 129,661 125,344	387.077 437.220 519.172	25,782 22,638 58,855	64,230 78,824 268,581	12,749	67,843 41,642 160,202	245.314 266,951 329.110	228,534 240,052 278,408	127,611 135,666	120,043	107,886	13,534 26,633	107,666	13,534 26,633
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000	196,251 134,183	1.015.314 873.070 642.603	157,782 111,113 108,012	799,013 681,530 763,562	79,881 54,542 59,177	437,018 353,007 444,757	58,281 42,502 48,130	287,210 216,337 333,975	413,425 335,296 289,731	363,624 307,129 268,539	178,037 125,948 122,399	388,932 385,618 481,181	135,813 114,164 112,806	47,810 54,336 73,225	135,813 114,164 112,806	47,610 54,336 73,225
00 under \$10,000 00 under \$10,000	145,036	1,228,630	115,366	1,035,365	75,101 64,887	619,090		432,260 510,278	314,089	301,111	123,240	675,292 675,292		110,251	120,507	110,
\$10,000 under \$11,000 \$11,000 under \$13,000 \$12,000 under \$13,000 \$13,000 under \$14,000	128,306 120,256 132,139 129,728	1,325,738 1,381,794 1,649,819 1,760,168	118,161 111,266 124,500 123,548	1,164,058 1,246,563 1,501,013 1,604,313	70,738 69,743 69,895 91,506	742,562 801,352 1,124,418 1,244,081	66,789 81,862 84,112 84,112	648.257 692.472 1.020.750 1.113.384	354,883 312,724 392,348 384,068	342,615 305,716 367,735 373,363	126,306 116,997 132,139 128,728	769,119 852,614 1.017.966 1,114,086	123,030 118,096 130,581	127,485 146,410 171,825 193,438	123,030 118,096 130,581	127,485 146,410 171,825 193,438
000.c18 moder 200.000 000 under 205.000 000 under 205.000	120,764 489,074 291,313	1,748,028 8,459,585 8,448,981	473,829 278,356	1,598,023 7,648,238 5,898,338	401,753 270,003	1,355,546 6,882,048 5,978,620		6.520.452 5.506.954	364,965 1,644,722 1,051,555	3/6,163 1,624,585 1,033,872	120,565 488,067 291,076	1,111,123 5,564,258 4,506,749		191,025,660 1,025,660 891,374	486,830 290,310	181,025,1891,025
\$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000	131,495 124,264 29,248	3.572.087 4.448.624 1.911.851	125,231 112,648 24,347	3.225.534 3.633.820 1.283.537	128,484 117,363 27,538	3,434,591 4,199,036 1,798,544	120,871 106,737 23,381	3,115,245 3,469,785 1,214,017	476,405 454,941 119,855	470,937 444,585 115,748	131,495 124,256 29,161	2,588,033 3,368,377 1,508,024	131.437 124.232 29.107	554,420 833,668 506,035	131,437 124,257 29,110	554,436 833,931 506,487
\$100,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$1,000,000 \$1,000,000 nmer	5,960 1,013 83 24	763,084 282,451 81,419 53,281	4,887 830 76 21	488,136 134,308 18,658 4,741	5,428 912 82 18	715,018 254,331 54,302 38,138	4.541 774 71 18	442,416 125,160 17,488 4,550	23.678 3.772 338 79	22,140 3.394 300 62	5,852 1,011 92 24	640,039 233,189 45,325 39,081	5,832 1,009 92 24	279,083 120,223 26,343 25,858	5,836 1,010 93 24	279,502 120,715 26,478 25,992
All refurms, aurimmany Under 55,000 2000 under 315,000 510,000 under 315,000	834,963 717,203 629,223	1,961,980 5,255,264 7,665,345	620,295 619,648 582,938	1,846,818 4,287,883 7,133,871	168,602 329,586 415,525	341,353 2,458,267 5,267,958	121,157 264,904 367,112	372,356 1.760,060 4,686,186	1,482,830 1,702,736 1,828,790	1,368,586 1,581,427 1,767,612	348.856 689,915 628,735	356,628 2,586,463 4,864,911	259,837 623,453 618,574 1,068,677	41,648 388,273 831,031	258,905 823,455 618,574	41,998 388,330 831,031 831,031

		1000			Joint	returns of hus	Joint returns of husbands and wives			Humber of						
Size of adjusted gross income	Number of returns	gross	Salaries and wages (gross)	L	Number of	Adjusted	Salaries and wages		Total number of	sxemptions	Taxable Income	Income	Income tax after credita	ts after fta	Total Income	ne tax
			Number of returna	Amount	returns	leas deficit	Number of returns	Amount		blindness	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	6	(3)	(6)	€	(2)	(9)	(2)	(9)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Mirmeeota																
Total	1,526,636	17,392,262	1,345,098	14,413,238	619,333	13,316,925	714,034	10,997,919	4,023,283	3,829,276	1,192,000	10,639,491	1,117,255	2,122,555	1,117,382	2,123,926
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000	90,451 135,690 88,595	-63,663 203,574 217,426	84,726 122,111 77,838	58,003 176,968 199,151	15,938 15,027 14,173	-83,075 24,654 35,879] ^{3,795}] ^{15,866}	23,235	145,995 191,497 135,540	139.414 160.343 124.753] 34,360	13,015	25,500	016	25,509	920
	87,266 79,935	304,966 363,070	67,136 59,588	225,203	25,388	92,544 93,708	11,467	54,840 57,454	171,608	148,948	58,530 87,049	59,115 112,253	51,124 52,903	6,653 14,376	51,124 52,903	8,853 14,379
	78,278 74,673 53,434 84,931	429,368 465,532 403,297 548,935	60,755 675 48,576 63,531 63,531	291,795 402,771 338,605 474,896	26,572 31,163 23,348 27,587	147,190 196,488 175,686 234,593 306,004	17,854 26,293 18,750 26,842 26,842	81,693 145,299 123,551 192,259 217,975	155,740 157,287 157,287 140,006 140,006	137,568 144,975 148,753 133,980	74,340 72,228 50,930 84,703 65,868	176,948 234,838 106,851 316,116 363,260	63,710 61,684 47,635 62,540 60,281	25,150 33,685 28,667 51,276 51,276	83.710 81.684 47.635 82.540 82.540	25,150 33,685 28,887 51,278
83.000 Under \$1,000 110.000 under \$1,000 112.000 under \$1,000 112.000 under \$1,000 113.000 under \$1,000 114.000 under \$1,000	55,507 55,254 55,207 55,507 53,369	642,269 642,269 661,389 652,582 748,400	57.528 51.400 52.680 52.680 52.680 50.679	554.295 554.295 572.771 842.294	38.674 33.904 37.976 42.156	405,155 390,254 476,185 569,880 617,750	35,669 31,116 35,759 40,128	359,424 332,077 412,856 490,917 551,485	179,574 157,676 158,811 190,384 174,987	177,217 149,969 152,906 174,791	60,784 52,253 52,178 55,507 53,365	358,960 358,960 404,766 393,398 449,429 483,955	58.296 59.329 54.388 54.388	58,000 58,000 67,405 67,376 74,846 74,846	56,297 56,297 54,388 52,437	58,005 67,409 87,378 74,846 81,811
115,000 under 220,000 253,000 under 225,000 253,000 under 255,000 253,000 under 255,000 253,000 under 316,000	202,406 117,670 46,777 43,581 14,239	3,517,560 2,611,253 1,273,571 1,568,335 830,922	191,807 111,298 43,316 36,336 11,728	3,172,672 2,293,406 1,106,614 1,090,880 571,361	177,727 112,081 43,292 42,853 13,293	3.101.245 2.478,679 1.176,692 1.554,464 871,752	170.435 106.287 41.385 36.254 11.072	2,631,911 2,189,783 1,055,652 1,088,244 542,000	734,149 426,613 189,470 174,417 56,754	719,409 418,662 185,226 187,021 54,546	201,732 117,963 46,777 43,484 14,233	2,224,589 1,788,932 683,551 1,125,692 703,521	197,353 117,305 46,763 43,274	385,379 384,964 183,910 258,446 223,954	197,353 117,305 46,783 43,365	386.379 335,007 183,910 258,771 223,971
\$100,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$1000,000 \$100,000 under \$1.000,000	2,361 463 46 10	303,412 129,538 31,378 14,798	1,924 390 40	153,534 47,642 6,689 1,609	2.253 413 50	260,632 115,850 41,835	1,868 364 45	150,255 44.622 9.288	9,280 1,778 167	8,758 1,591 142 27	2,350 482 10	233,502 97,430 20,526 9,018	2.350 457 46	98,751 49,416 11,721 5,304	2,354 461 48 9	99.098 49.707 11.923 5.391
All returns, summary Urder \$5,000 \$2000 under \$15,000 \$15,000 under \$15,000	481,937 337,204 279,640 427,955	1,025,275 2,488,104 3,478,100 10,398,785	391,502 295,296 291,449 396,851	931,292 1,988,137 3,048,313 8,444,487	91,298 140,891 195,382 391,762	163,710 1.063,053 2.456,013 9,631,150	48,403 114,977 182,964 367,690	179,488 760,736 2,146,738 7,910,956	814,337 764,852 851,434 1,592,660	734,843 710,363 825,566 1,555,382	157,859 327,887 279,067 427,067	184,363 1,290,130 2,098,218 7,066,761	129.527 295.850 270,142 421,736	22.101 198.170 349.438 1,552,845	129,536 295,850 270,153 421,643	22,151 198,170 349,447 1,554,157
Misaciasippi Total	721,167	6,732,068	652,776	6,776,016	410,067	5, 192,072	373,051	4,449,588	2,016,058	1,956,900	535,825	3,853,744	483,570	742,764	483,610	743,976
Under 31.000 \$1.000 under \$3.000 \$2.000 under \$3.000 \$4.000 under \$5.000	55,791 54,383 44,321 44,321 48,756	46,884 82,810 101,588 154,620 223,450	43,197 47,788 40,301 34,776 44,692	36,489. 76,030 97,758 110,743 206,481	8,020 11,415 15,650 9,594 17,988	65,246 17,129 38,195 33,634 90,499	3,359 9,612 14,720 21,306	13.604 18,645 37.014 96,097	93.610 63.034 83.573 96.344 120,793	91,098 76,039 78,672 92,146 119,394] 12,196 29,609 36,560	5,167 5,167 30,233 55,798		3,835 5,736	39 - 35,113 25,171	158 5,738
\$5,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$8,000 under \$1,000	60,784 51,209 37,524 36,669 36,459	332,360 331,736 280,035 303,875 369,490	58.937 45.221 38.482 34.335 38.055	308,250 296,425 2970,579 336,549	33,241 18,023 25,488 22,771 28,866	181,305 104,397 190,153 192,074 258,783	30,793 13,314 24,426 21,345 24,462	167,750 90,301 178,504 161,742 227,704	200.342 120,163 111,510 106,258 128,921	199,536 119,367 106,896 104,251 127,331	47,570 47,012 35,827 35,969 36,457	95,285 154,084 128,927 148,901 194,045	29.234 42.917 32.339 35.073 35.255	10,103 21,114 16,256 20,768 28,848	29,234 42,917 32,339 35,073 35,073	10,103 21,114 18,256 20,786 28,848
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\$15,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$10,000	69,987 31,269 10,327 11,144 4,755	1,195,575 690,311 278,701 428,584 319,581	84,825 29,306 9,359 3,535	1.062.743 611.186 222.411 251.744 129.362	83.765 29.776 9.427 10.424 4.537	1,105,277 858,397 255,923 395,598 305,598	81.726 28,112 8,493 8,493 3,414	1,034,416 587,608 197,284 248,027 123,522	251,761 111,786 32,844 39,001 18,098	248,424 108,450 31,724 36,798 18,705	66,966 31,269 10,288 11,124 4,754	755.251 483,020 208,176 326,263 254,214	68,459 31,066 10,288 11,123 4,745	132,303 91,630 45,375 79,781 83,690	66,460 31,068 10,268 11,123 4,750	132,322 91,656 45,378 79,761 84,109
\$1100.000 under \$200.000 \$200.000 under \$200.000 \$200.000 under \$100.000 \$11.000.000 or more	926 150 3	119,058 40,245 2,758 4,616	717 124 4 3	42,958 11,531 767 49	968 137 5	111,502 37,043 2,758 4,818	683 117 3	41.150 11.110 787 49	3,340 572 18	3,150 518 18 8	926 150 3	100.553 33,342 1,806 3,718	926 150 3	42,924 17,283 994 2,068	926 150 3	42,961 17,504 994 2,307
Al returns, summary Urose \$5,000 under \$10,000 \$1000 under \$15,000 \$15,000 under \$15,000	246,498 223,845 123,160 127,566	515,585 1,617,485 1,520,570 3,078,428	210.752 209.030 115.726 117.286	529,502 1,478,917 1,414,827 2,352,770	63.848 124.369 103.108 118,842	104,412 926,713 1,283,664 2,877,284	48,997 114,340 96,222 111,492	165,580 628,001 1.214,085 2,243,943	477,554 667,192 415,880 457,450	457,347 647,381 406,379 443,793	60.385 204.635 123.140 127,465	91,198 717.243 878,061 2,166,346	50,280 174,816 121,685 126,787	9.571 97,108 140,035 496,050	60,323 174,818 121,685 128,783	9,739 97,109 140,035 497,094
Footnotes et end of table								1								

All figures are estimates based on samples-money enounts are in thousands of dollers)

Table 5.4-All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States-Continued

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Matrix matrix			Adlunted			Joint n	returns of husband	Joint returns of husbands and wives			Number of						
Matrix Matrix<	Size of adjusted gross income	Number of retums	gross Income	Salaries and (gros	d wages	Number of	Adjunted gross	Salaries an	wages		axemptiona other		Income	Income ta credi	ut affler ta	Total Inco	
			peficit	Number of returns	Amount	returna	beficit	Number of returna			age or blindness	Number of returns	Amount	Number of returna	Amount	Number of returna	Amount
Matrix Matrix<		ε	(2)	(3)	(7)	(5)	(8)	(1)	(8)	(8)	(10)	(11)	(12)	(13)	(14)	(15)	(18)
(10) (10) (10) (10) (10) (10) (10) (10)	Missouri																
Number lange Number lange<	Total	1,783,749	19,260,941	1,553,208	15,977,528	961,449	14,460,630	633,665	12,011,854	4,665,699	4,448,365	1,376,896	12, 142, 845	1,282,158	2,534,739	1,282,218	2,536,730
No. No. <th>Under 51.000 22.000 under 22.000 22.000 under 24.000 54.000 under 25.000</th> <td>145,366 136,112 105,139 124,914 97,433</td> <td>-76,309 203,765 268,192 437,392 441,215</td> <td>99,804 118,412 94,597 99,876 90,009</td> <td>93,789 177,779 243,071 326,381 390,363</td> <td>29.031 30.308 21.501 36.285 34.207</td> <td>- 103,882 46,938 57,379 128,556 155,286</td> <td>10,263 23,709 17,191 21,556 30,507</td> <td>36.928 38.440 60.791 64.398 64.398</td> <td>227.414 249.267 175.566 266.397 202.360</td> <td>212,688 239,024 166,909 244,539 192,572</td> <td>54.950 85,525 82,664</td> <td>18,956 77,106 131,996</td> <td>38,330 65,571 66,413</td> <td>1,298</td> <td>38.341 65.571 66.413</td> <td>1.518 8.514 16.879</td>	Under 51.000 22.000 under 22.000 22.000 under 24.000 54.000 under 25.000	145,366 136,112 105,139 124,914 97,433	-76,309 203,765 268,192 437,392 441,215	99,804 118,412 94,597 99,876 90,009	93,789 177,779 243,071 326,381 390,363	29.031 30.308 21.501 36.285 34.207	- 103,882 46,938 57,379 128,556 155,286	10,263 23,709 17,191 21,556 30,507	36.928 38.440 60.791 64.398 64.398	227.414 249.267 175.566 266.397 202.360	212,688 239,024 166,909 244,539 192,572	54.950 85,525 82,664	18,956 77,106 131,996	38,330 65,571 66,413	1,298	38.341 65.571 66.413	1.518 8.514 16.879
	\$5,000 under \$5,000 \$7,000 under \$5,000 \$7,000 under \$2,000 \$9,000 under \$10,000 \$9,000 under \$10,000	110,576 82,474 73,831 69,897 67,097	609.086 535.651 556.213 588.892 635.533	93.562 93.562 65.506 60.614 57.655 55.591	510,514 415,261 436,455 533,741	35.214 35.327 35.337 35.337 37.373	194,283 214,040 265,482 292,954 355,757	25,032 23,987 26,527 27,270 32,252	138,330 139,439 193,240 248,511 312,848	241,251 208,081 194,131 170,185 171,136	220,985 184,148 172,501 154,166 160,814	102,266 78,117 71,782 67,112 67,097		86,051 86,655 88,415 85,976 85,976	31,391 31,907 41,888 50,471 60,405	86,051 68,665 68,415 65,976 65,298	31,391 31,907 41,888 50,471 60,405
Math Math <th< th=""><th>\$10,000 under \$11,000 \$1,000 under \$12,000 \$1,2000 under \$12,000 \$1,2000 under \$1,4000 \$1,4000 under \$1,4000</th><td>68.641 57,593 651,293 67,693 67,693 58,589</td><td>721,267 661,859 816,666 915,571 850,106</td><td>83.525 53,466 60,116 63,856 53,856 55,532</td><td>856,263 580,849 718,181 947,083 756,280</td><td>46,455 46,455 48.834 52.820 45.368</td><td>489,787 432,857 611,898 715,351 657,802</td><td>43,995 33,541 45,735 50,582 43,369</td><td>454,629 364,316 539,183 669,786 592,001</td><td>209.413 171,764 172,701 217,853 189,856</td><td>200,649 165,113 168,576 211,767 185,051</td><td>67.842 55,995 65.123 67.686</td><td></td><td>66,662 54,103 63,494 65,289 56,367</td><td>67,102 63,164 89,007 94,595 92,273</td><td>66,862 54,103 63,494 65,296 56,367</td><td>67,102 63,164 89,007 94,619 92,273</td></th<>	\$10,000 under \$11,000 \$1,000 under \$12,000 \$1,2000 under \$12,000 \$1,2000 under \$1,4000 \$1,4000 under \$1,4000	68.641 57,593 651,293 67,693 67,693 58,589	721,267 661,859 816,666 915,571 850,106	83.525 53,466 60,116 63,856 53,856 55,532	856,263 580,849 718,181 947,083 756,280	46,455 46,455 48.834 52.820 45.368	489,787 432,857 611,898 715,351 657,802	43,995 33,541 45,735 50,582 43,369	454,629 364,316 539,183 669,786 592,001	209.413 171,764 172,701 217,853 189,856	200,649 165,113 168,576 211,767 185,051	67.842 55,995 65.123 67.686		66,662 54,103 63,494 65,289 56,367	67,102 63,164 89,007 94,595 92,273	66,862 54,103 63,494 65,296 56,367	67,102 63,164 89,007 94,619 92,273
300 b 300 b <th< th=""><th>\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$30,000 \$50,000 under \$10,000</th><td>222,143 112,115 48,716 52,177 14,523</td><td>3.819.865 2.481.463 1.325.848 1.865.430 972.626</td><td>211.508 211.508 105.767 46.348 42.375 11.251</td><td>3,464,865 2,166,213 1,171,930 1,244,223 508,328</td><td>189.907 104.943 46.764 46.281 12.938</td><td>3,281,335 2,323,026 1,271,203 1,647,263 868,060</td><td>181,287 99,910 45,047 39,014 10,426</td><td>2.993.670 2.048.249 1.146.534 1.137.211</td><td>763.072 414.669 168.435 183.951 54.310</td><td>753,372 408,000 167,697 176,956 50,246</td><td>222,143 112,115 48,716 52,177 14,515</td><td>2.534.361 1.759.625 980.702 1.430.228 795.579</td><td>219,435 112,105 48,606 52,123 14,454</td><td>453,346 343,725 343,725 209,178 355,145 275,155</td><td>219,435 112,105 48,606 52,163 14,465</td><td>453,408 343,725 209,160 355,298 275,222</td></th<>	\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$30,000 \$50,000 under \$10,000	222,143 112,115 48,716 52,177 14,523	3.819.865 2.481.463 1.325.848 1.865.430 972.626	211.508 211.508 105.767 46.348 42.375 11.251	3,464,865 2,166,213 1,171,930 1,244,223 508,328	189.907 104.943 46.764 46.281 12.938	3,281,335 2,323,026 1,271,203 1,647,263 868,060	181,287 99,910 45,047 39,014 10,426	2.993.670 2.048.249 1.146.534 1.137.211	763.072 414.669 168.435 183.951 54.310	753,372 408,000 167,697 176,956 50,246	222,143 112,115 48,716 52,177 14,515	2.534.361 1.759.625 980.702 1.430.228 795.579	219,435 112,105 48,606 52,123 14,454	453,346 343,725 343,725 209,178 355,145 275,155	219,435 112,105 48,606 52,163 14,465	453,408 343,725 209,160 355,298 275,222
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Motion 77.14 2.97.94 <th2.97.94< th=""> <th2.97.94< th=""> <th2.97< th=""><th>All returns, summary Under \$50,000 \$50,000 under \$15,000 \$15,000 or more</th><td>608.964 403.069 317.639 453.277</td><td>1.274.256 2.835.376 3.965.469 11.085.841</td><td></td><td>1,231,384 2,393,495 3,562,655 8,786,994</td><td>151.332 174.876 231.145 404.096</td><td>284,279 1,322,517 2,907,695 9,946,141</td><td></td><td>333,361 1.032,369 2.619,914 8.026,210</td><td>1,121,004 984,764 961,587 1,598,344</td><td>1,055,732 892,614 931,156</td><td>223,139 386,374 314,125 453,258</td><td>228,058 1,457,124 2,443,225 8,014,436</td><td>170.314 355.405 306.115 450.324</td><td>26,691 216,063 406,140 1,885,847</td><td>170,325 355,405 306,122 450,366</td><td>26,911 216,061 406,165 1,887,592</td></th2.97<></th2.97.94<></th2.97.94<>	All returns, summary Under \$50,000 \$50,000 under \$15,000 \$15,000 or more	608.964 403.069 317.639 453.277	1.274.256 2.835.376 3.965.469 11.085.841		1,231,384 2,393,495 3,562,655 8,786,994	151.332 174.876 231.145 404.096	284,279 1,322,517 2,907,695 9,946,141		333,361 1.032,369 2.619,914 8.026,210	1,121,004 984,764 961,587 1,598,344	1,055,732 892,614 931,156	223,139 386,374 314,125 453,258	228,058 1,457,124 2,443,225 8,014,436	170.314 355.405 306.115 450.324	26,691 216,063 406,140 1,885,847	170,325 355,405 306,122 450,366	26,911 216,061 406,165 1,887,592
$ \begin{bmatrix} 1,088 \\ -8,000 \\ 2,772 \\ 2,728 \\ $		297,349	2,979,495	251,908	2,296,444	159,471	2,203,359	134,569	1,743,160	261,966	720,422	223,417	1,869,825	205,625	359,853	205,838	360,375
$ \left[\begin{array}{cccccccccccccccccccccccccccccccccccc$	Under 51.000 22.000 under 22.000 22.000 under 22.000 22.000 under 24.000 24.000 under 25.000	31.066 19.432 25.773 15.875 17.064	36.835 28.500 64.956 55.271 77.272	24.339 17,010 21,049 9.756 13,873	22,669 23,713 49,972 32,930 96,054	4.816 2.893 3.150 5.048 5.761	43,144 4.352 7.736 18,117 26,370		5,493 3,851 4,197 10,467 16,294	46,560 33,215 38,669 32,631 32,631	44,412 31,355 33,878 27,108 30,498	12.872 10.541 13.841	4.629 9.335 23.391	8.944 8.040 11,079	309 309 2.976	8.040 11.079	389 956 2,976
12.198 12.89.7 10.807 11.156 7.001 33.222 6.639 5.7.540 36.72 12.916 7.3.90 12.916 7.3.90 12.916 7.3.90 12.916 7.3.90 12.916 7.3.90 12.915 12.916 7.3.90 12.915 12.916 7.3.90 12.916 7.3.91 12.916 17.501 12.905 12.916 17.501 12.916 12.916 17.501 12.916 17.501 12.916 </th <th>55,000 under 56,000 57,000 under 57,000 57,000 under 57,000 58,000 under 52,000 59,000 under 310,000</th> <td>15,988 12.861 14,038 11,470 15,034</td> <td>87,151 83,775 106,105 98,066 143,508</td> <td>14,095 11,662 13,087 9,700 13,176</td> <td>80,044 88,477 99,189 71,207 113,002</td> <td>6.589 6.894 7.901 6.788 9.388</td> <td>35,908 45,350 59,683 58,053 89,377</td> <td></td> <td>34,003 36,288 55,692 42,065 64,987</td> <td>33,853 28,847 38,768 26,417 26,417 42,906</td> <td>30,338 27,982 36,010 24,661 39,291</td> <td>15,415 12,053 13,956 11,439 14,926</td> <td>34.291 39.179 51.080 56.108</td> <td>12,139 10,283 12,748 11,267 14,561</td> <td>4,555 5,066 7,162 8,850 12,456</td> <td>12,139 10,283 12,748 11,267</td> <td>4,555 5,066 7,162 8,850 12,456</td>	55,000 under 56,000 57,000 under 57,000 57,000 under 57,000 58,000 under 52,000 59,000 under 310,000	15,988 12.861 14,038 11,470 15,034	87,151 83,775 106,105 98,066 143,508	14,095 11,662 13,087 9,700 13,176	80,044 88,477 99,189 71,207 113,002	6.589 6.894 7.901 6.788 9.388	35,908 45,350 59,683 58,053 89,377		34,003 36,288 55,692 42,065 64,987	33,853 28,847 38,768 26,417 26,417 42,906	30,338 27,982 36,010 24,661 39,291	15,415 12,053 13,956 11,439 14,926	34.291 39.179 51.080 56.108	12,139 10,283 12,748 11,267 14,561	4,555 5,066 7,162 8,850 12,456	12,139 10,283 12,748 11,267	4,555 5,066 7,162 8,850 12,456
33088 574,844 28551 25051 25051 25053 25053 117,751 115,317 33,088 341,14 22,403 52,442 53,534 350,853 37,320 26,457 15,698 32,443 7,798 34,722 26,472 15,698 22,402 7,708 15,599 32,472 7,698 7,708 15,698 22,472 7,698 22,472 7,698 22,472 26,698 22,472 7,698 27,320 26,473 15,999 22,472 26,473 17,51 17,751 17,751 17,751 17,751 17,731 17,731 17,731 17,731 17,751 17,721 17,751 17,721	\$10.000 under \$11.000 \$12.000 under \$12.000 \$12.000 under \$12.000 \$14.000 under \$13.000 \$14.000 under \$15.000	12,199 7,309 10,410 10,074 12,206	128,872 83,600 130,316 134,906 177,308	10,807 5,899 10,035 9,575 10,708	111.156 63.860 119.738 125.938 125.938	7,901 5,059 8,255 10,382	83,232 57,964 103,104 110,369 150,874	6,569 4,325 7,965 7,790 9,516	66.376 44.895 94.667 102.380 127.690	37,548 21,356 32,453 30,114 42,814	36,792 19,875 32,033 29,516 42,103	12,198 6,991 10,410 10,074 12,206	73.370 45.705 80,163 85.175 111.667	12,015 6,653 10,257 10,010 12,143	11,541 7,292 12,929 14,337 18,333	12,015 6,653 10,257 10,010 12,143	11.541 7.292 12.929 14.337 18.333
308 39,530 209 10,675 280 55,805 199 10,568 1,160 1,102 302 13,313 302 13,361 303 301	15,000 under 220,000 250,000 under 250,000 250,000 under 250,000 250,000 under 250,000 250,000 under 510,000	33.088 15.899 7.194 7.502 2.514	574,844 349,434 105,199 275,688 166,298		479,517 292,154 136,911 138,220 50,627	28,004 15,309 6,531 6,836 2,304	506,165 336,808 177,670 2552206 152,781	25.957 13.670 5.727 5.110 1.453	428,033 283,554 129,497 133,246 47,034	117,751 57,320 27,722 26,242 9,455	115,317 56,425 27,607 24,884 9,077	33,088 15,899 7,175 7,480 2,504	381,144 248,732 144,717 217,521 136,493	32,481 15,868 6,894 7,410 2,488	64,999 47,098 49,835 49,835	32,482 15,668 6,894 7,412 2,488	65.029 47.098 49.925 42.288
108-211 184 165 66.003 187 206 21.766 13.400 12.892 40.001 187.051 17.755 37.566 28.063 4.241 28.003 61.200 61.200 64.120 27.560 23.446 23.446 23.445 56.003 47.055 56.003 47.015 56.003 47.015 56.003 47.015 56.003 47.015 56.003 47.015 56.003 56.003 50.003 <th>\$100,000 under \$200,000 \$200.000 under \$100,000 \$500.000 under \$1,000,000 \$1,000,000 or more</th> <td>8 8 8 8 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7</td> <td>39,630 9,804 2,145 3,679</td> <td></td> <td>10,675 1,829 140</td> <td>280 37 5</td> <td>35,805 9,577 5,001</td> <td>199 25 3</td> <td></td> <td>1,180 148 11</td> <td>1,102 138 11</td> <td>306 37 37</td> <td>33.137 8,473 1,696 2,448</td> <td>302 37 33</td> <td>13,581 4,430 968 1,591</td> <td>36 36 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8</td> <td>13.727 4.462 997 1,591</td>	\$100,000 under \$200,000 \$200.000 under \$100,000 \$500.000 under \$1,000,000 \$1,000,000 or more	8 8 8 8 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	39,630 9,804 2,145 3,679		10,675 1,829 140	280 37 5	35,805 9,577 5,001	199 25 3		1,180 148 11	1,102 138 11	306 37 37	33.137 8,473 1,696 2,448	302 37 33	13,581 4,430 968 1,591	36 36 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	13.727 4.462 997 1,591
	All returns, summary Under \$5,000 \$5,000 under \$15,000 \$15,000 or more \$15,000 or more	109.211 66.391 52.198 66.549	188,185 518,805 655,002 1,616,721		187,338 431,920 566,115 1,111,072	21.768 37.560 39.837 60.306	13,430 288,372 505,543 1,476,013		40.301 233.035 436.008 1.033.815	187.051 170.791 164.285 239.839	167,251 158,282 160,321 234,568	37,254 67,789 51,879 66,495	37,356 262.029 396.081 1,174,362	8828	4,241 38,090 54,433 253,091	28.070 60,998 51.078 65,492	4,321 38,090 64,433 253,533

	_	Adjusted	Calarias an		Joint	stuma of hui	Joint returns of husbands and wives	/65		Number of			loceme te	, after		
Size of adjusted gross income	Number of returna	gross income less	(gross)	(Number of	Adjuated gross income	Salaries and	d wages	Total number of axamptiona	axemptiona other than	Taxable income	income	credits		Total Income	me tax
		deficit	Number of retums	Amount	\$UDer	less deficit	Number of returna	Amount		age or blindness	Number of retuma	Amount	Number of returns	Amount	Number of returns	Amount
	£	(2)	(6)	•	(2)	(9)	6	(9)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Nebraska																
Total		6,645,554	507,361	4,831,205	344,817	5,208,227	264,026	3.779.956	1,561,322	1,461,630	496,512	4,307,120	454,930	885,911	454,963	866,850
Under \$1,000 \$1,000 under \$2,000	41,647 38.468	-116,916	29,244 31,088	38,447	8.214	-91,696	3,807	16.410	76.164	74,038					- 11.601	653
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$6,000	45,247 33,857 38,495	111,016 115,332 173,976	36,483 28,909 32,680	94,654 90,482 129,050	9.721 9.721	33,701 33,701	12,871	44,990	67,843	63,929 61,054 50,994	26,331	23,047	22.625	3.055	21,032	2.562 8.176
-	42,295	228,098	32,353	164,121	12,958	71,581	10,318	53.850	70,113	61,319	41,897	103,881		14,339	39,263	14,339
\$0,000 under \$1,000 \$5,000 under \$9,000 \$8,000 under \$9,000 \$3,000 under \$10,000	25,030 25,030 26,196	250,448 250,448 248,034	20,906 18,986 26,916 22,850	131,318 216,448 208,481	13,041 20,808 13,385	94,830 98,842 176,505 124,804	6.998 6.998 18,522 11.657	44,223 148,447 104.514	55,577 55,577 77,293 67,204	46,784 73,696 65,003	23,631 29,600	94,274 94,274 128,643	22,519 28,160 25,612	13,662 19,528 22,906	22,519 28,160 25,812	13,662 19,528 22,906
	20,622	215,869 300,987	18,855	181,165 232,294	15,225 23,381	159,314 270,984	13.764 20.264	136,107 212,637	55,926 86,949	52,284 84,601	20,622	130,833		19,871. 26,667	19,167 24,266	19,971 26,667
512,000 under 513,000 513,000 under 514,000 514,000 under 515,000	24,845 18,234 19,415	312,024 246,663 281,975	20,038 15,744 16,205	223,571 215,250 229,402	20,903 13,872 13,921	262.525 188,163 202,301	17,128 12,836 11,459	187,999 176,221 161,415	81,182 61,676 59,231	76,630 57,848 55,579	24,845 18,234 19,395	191,667 150,083 180,424	24,080 17,505 19,012	29,856 24,496 31,363	24,080 17,505 19,032	29,856 24,496 31,372
\$15,000 under \$20,000 \$20,000 under \$25,000	71,179	1,215,427 881,414	63,843 36,027	1,004,663 703,826	56,628 38,628	1,140.637 863.480	61,252 35,554	965,247 703,383 343 263	245,241	237,444 140,701	39.672	816,500 636,036 656,036	70.083	140,327	70,063	140,327 119,380 60,150
\$25,000 under \$50,000 \$30,000 under \$50,000 \$50,000 under \$100,000	16,786 6,248	492,237 604,888 406,329	10,314 4,008	216,735 216,364 150,606	13,562	484,601 389,601	9,603 3,903	206,023	53,364 24,462	00,/3/ 49.268 23,165	16,786	320,003 488,647 340,127	16,654 6,241	09, 109 116,855 106,398	16,654 6,244	09,139 116,855 106,595
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	1.159	151,108 49,922 11,124	850 143	58,343 15,550 2,360	1,085 162 15	140,193 45,329 9,622	822 132 13	55.273 14,130 2,360	4.383 625 59	4,110 547 56	1.150	127,707 42,129 8,993	1,149	53,909 21,635 5,328	1,150 178 17	54,099 21,716 5,434
51,000,000 or more All returns, summary Under 55,000		342,855	158,404	598 400.770	38,663 38,663	14.222 9,024	25,683	1952 1912,78	330,639	304.730	8 81,810	91,712	59.784	11,230	8 59,792	11,391
\$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	154,421 109,062 153,367	1,357,517	92,942 131,002	55/,62/ 1.081,681 2,481,124	87,302 87,302 143,245	546,328 3,546,328	26, /0/ 75, 451 126, 187	401,783 874,379 2,416,076	344,015 344,964 541,104	327,142 327,142 522,113	152,624 109,040 153,038	2,827,456	140,118 104,030 150,998	640,453	151,003	81.972 132,260 641,223
Neveda																
÷ .	272,992	3,085,793	253,115	2,705.597	131,557	2, 190, 391	122,261	1,691,805	659,013. 22.819	636,733	218,163	1,971,951	205,858	421,978	205,879 L	423,070
\$1,000 under \$2,000 \$2,000 under \$3,000 \$2,000 under \$3,000 \$4,000 under \$4,000	14,783	28,038 37,239 54,443	16,718 13,946 14,085	27,697 36,553 51,996	2,560	4,596	4,588	17,039	22,572	21,615 24,081 22,349	6,167 12,977	2,034 12,953	3,993	145	4,004	252 1,479 2,612
\$5,000 under \$6,000 \$5,000 under \$6,000 \$5,000 under \$7,000	16,749 12,524	93,683 81,518	15,858	86,932	5,508	31,210	4,662 4,662	25,283 36.706	37,501	35,207 35,207 23,127	16.489	36,575	11.500	4,510	11,500	4,510
\$7,000 under \$8,000 \$9,000 under \$9,000 \$9,000 under \$10,000	17,238 9,747 11,456	129,514 81,985 108,882	16,121 8,888 11,232	121.304 74.258 103.789	4,121	34,581 35,361 73,630	3.823 4.031 7.514	28,806 33,700 69,697	40,508 20,647 33,474	39,321 20,468 33,339	16.347 9.583 11,427	66.357 46.355 56.733	16,273 9,544 11,259	9,918 7,341 8,574	16.273 9.544 11.259	9,916 7,341 8,574
510,000 under 511,000 511,000 under 512,000 512,000 under 512,000 413,000 under 512,000	11,902 9,380 8,347	124,731 107,786 104,122	11,641 8,535 8,158	123,950 96,311 97,883	4,893 6,456 6,172	51,472 74,262 77,132	4,751 5,651 6,023	50,691 63,193 71,186	24,819 25,891 24,488	24.375 24.886 24.151	11.595 9.081 8.346	77.778 62.572 62.308 89.357	11,515 9,042 8,339	13.378 10.437 10.476	11,515 9,042 8,339	13,376 10,437 10,476
514,000 under 515,000	7,818	114,155	7,493	109,780	5,673	82,797	5,490	81,635	20,514	18,974	7,818	76.060	7,818	13,854	7.818	13,854
515.000 under 520.000 520,0000 under 525,000 525,0000 under 525,000 530,000 under 550,000	9.3556 19.377 9.747 8.243	527.072 429,264 264,150 308,342	28,313 18,860 8,887 6,924	477,069 400.049 227.700 223.945	24,799 17,456 8,913 7,272	430,269 386,951 242,028 270,076	23,323 16,939 8,374 6,321	394,073 360,574 216,070 202,577	95,128 67,279 33,989 29,147	92.720 66.231 33,228 28,300	30,382 18,377 9,716 8,230	350,205 306,588 194,486 240,392	30,214 19,341 9,554 8,218	63,339 60,589 41,790 60,452	30,214 19,341 9,554 8,221	63,339 60,589 41,790 60,536
\$50,000 under \$100,000	2,325	152,058	1,698	83,828	2,000	130.678	1,535	75,183	8.528	8,068	2,307	120,162	2,299	40,407	2.301	40,553
\$10,000 Under \$500,000 \$200,000 Under \$500,000 \$500,000 Under \$1,000,000 \$1,000,000 or more		/3.498 40,594 8.278 18.124	424 95 8	10.710 1.503 1.503	487 107 11 6	64,102 30,905 7,247 10,490	380 79 5	29.763 9.116 1.326 367	444 45 30	1,828 392 41 24	549 13 13	33,208 7,017 8,075	136	24,714 17,582 3,936 4,973	138	24,884 17,762 4,018 5,287
All relums. summary Notes 55,000 55,000 under 510,000 51,0000 under 515,000 51,51,000 vm more	85,530 67,715 48,778 70 969	164,550 485,582 603,280 1 822 380	76,484 64,339 47,076 65,216	202,347 467,699 575,405	11,336 27,665 31,505	7,868 212,184 387,583	9,540 25,612 30,146 56 063	34,221 194,193 374,144	132,513 158,055 131,883 236,562	126,478 151,462 127,961	33,123 66,189 48,129 70 723	41,431 243,931 366,075 4 316,513	28,549 59,012 47,963 20,334	5,237 35,558 63,401	28,560 59,014 47,963 70,342	5,344 35,568 63,401 318,757
Footnotes et end of table																

Continued

Table 5.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States— Continued

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

Size of adjusted gross income		Gross	(anon)	oodew Du		Adjueted	Salarias and	and when a	-	exemptione	Taxable h	income	credite	dite.	Total Income	HTME TAX
	returns	Income leas deficit	Number of	Amount	Number of returns	gross Income less			number of exemptione	than age or	Number of	Amount	Number of	Amount	Number of	Amount
			returne			deficit	atuma			Dindness	returns		returna		returns	
	ε	(3)	(2)	•	(c)	(2)	ε	2	(6)	(01)	Ē	(12)	(13)	(14)	(15)	(15)
New Kempehire																
Total	338,499	3.529,250	302,489	2,948,963	182,511	2,705,806	165,484	2,309.918	868,795	825,005	269,168	2,186,256	257,461	436,102	257,466	436,409
Under \$1,000 \$1,000 under \$2,000	27,905	263 31,876	24.100 18.209	17,984	3,553	9.408 2,258	1,005	4.308	38,209 26,374	37,058 25,446		ΥT	+T:	1	5.621	149
\$2,000 under \$3,000 \$3,000 under \$5,000 \$4,000 under \$5,000	19,453 18,183 17,628	45,748 63,901 78,335	18.218 15.287 11.510	40,974 51,692 46,516	1,094 4,438 5,972	2,719 15,965 25,590	4,763 5,212	15.396	24,456 31.838 36,043	21,945 29,283 27,940	9,089 13,896 14,818	2,630 14,960	5,620 12,564 13,982	1,747	12,564	1,747 2.892
\$5.000 under \$6.000	18,446	99,993	14,925	79,647	5.400	29,328	3,730	22.202	40.798	37,471	16,773	36,540	14,114	5.317	14,114	5,31
\$5,000 under \$7,000 \$7,000 under \$8,000 \$5,000 under \$9,000	20,945 22,598	156,966 190,418	20,960	04,902 137,619 149,330	12,238 9,459	41,749 92,345 68,935 89,874	7,765	60.951 60.951 51.232 79.131	53.077 53.077 48.013 37.995	50,343 50,343 43,231	20,876 22,564 12,902	80,869 113,762 67,859	19,507 22,462 12,782	16,263	19,507 19,507 22,462	16,01 11,810 16,783 16,783
\$10,000 under \$11,000	18.191	191.768	17,283	161,787	11,844	124.769	10,936	107,485		48,268	16,157	112,745	18,103	18,402	18,103	18,40
\$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000 \$14,000 under \$15,000	12.716	153,027 153,027 160,829	10,797	142,256 142,260 127,965 146,227	10,799 10,302 10,294	136,149 139,274 150,187	10,346 9,821 9,363	121.415 119.383 136.289	42,407 42,407 38,556 43,826	41,768 41,768 37,580 42,861	12,676	99,090 97,431 93,831	11,284	15,438	11 284	15,902 15,902
\$15,000 under \$20,000 \$20,000 under \$25,000	39,974 17,399	697,018 383,676	38,295 16,512	635,522 337,966	36.679	640,257 351,980	35,590	594.748 311.321	-	142,625	38,972	461,614 271,944	39.972	62,744 53,459	39,972 17,399	62.74 53.45
\$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000	7,905 7,647 2,513	212,474 260,495 163,522	7,455 8,392 1,955	193,036 185,965 89,488	7,815 7,142 2,248	210,153 260,839 147,240	7,365 6,199 1,782	190,663 182,046 85,415	29.524 29.162 9.532	29,391 28,061 8,887	7,905 7,643 2,513	157,540 219,066 132,312	7,641	32,696 55,703 45,647	7,895 7,645 2,506	32,696 55,709 45,687
\$100,000 under \$200,000 \$200,000 under \$500,000		45,369 16,261	304 49	23.750	331	42,022	291	22,671	1,335	1,210	356 60	38,506 12,675	356	16.675 6.722	356	16,765 6.859
\$500,000 under \$1,000.000 \$1,000.000 or more		6,431	Ŷ		22	16,463	47	4,693		23	6	4.770	6	2,927	6	2,960
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$100 non-under \$15,000	104.514 90.784 87.338	221,123 675,234 827 648	87,324 80,048 64 149	186,383 556,485 734 590	16,460 41,722 54,103	37,124 322,231 675 497	11,965 36,068 51,081	41.747 272.511 603 900	156,920 214,812 219,682	141,672 198,698 212 229	37,803 88,244 67 254	40.296 348,656 500.878	32,166 82,408 67,049	4,787 52,740 82,002	32,167 62,408 67,049	4.788 52.740 82.002
	75,863	1,805,245	70.968	1,471,503	70,226	1,670,954	66,370	1 391,757	277,371	272,406	75,857	1,298,428	75.838	296,574	75.842	296.87
New Jensey Total	2,918,856	37,754,440	2,637,067	32,515,881	1,514,930	28,411,424	1,361,864	24,821,804	7,479,394	7,100,532	2,370,182	24,466,818	2.239.091	5,378,112	2,239,177	5,381,394
Under \$1,000	191,026	5,667	156.153	128.408	15.950	-72,724	7.219	18,865	239,567	223,049	۱ ۲	1			59	63
51,000 under 22,000 23,000 under 53,000 54,000 under 55,000	155,033 174,865 150,171	245,417 436,647 519,799 544,553	157,550 158,230 124,426 94,009	366,254 366,254 411,066 382,090	28,848 28,848 41,797 25,030	8,115 73,196 143,110 11,319	27.548 37.451 17.060	61,454 113,851 62,370	202,026 294,631 313,191 238,052	272.320 271.984 199.352	B6.970 94.568 101.897	28.473	85,423	9,693 21,095	47,584 83,096 85,423	1,931 9,693 21,095
\$\$,000 under \$6,000 \$6,000 under \$7,000	128,852	705,784 922,628	109,510 120,340	559,196 736,888	41.371 34.439	227,247 219,106	31.417 23.095	150,622 143,045	287,003	252.853 244.694	115.792 138.546	271.037	88.677 124.772		88,677 124,772	34.64 58.66
\$7,000 under \$8,000 \$6,000 under \$6,000 \$9,000 under \$10,000	127,365 135,613 107,368	947,812 1,147,819 1,019,768	117,106 113,530 95,414	861,635 901,512 894,771	49.792 57.161 51.658	371,941 482,514 494,078	44.936 46.315 40.608	327,963 345,330 386,765	261.131 321.073 325.291	245.400 285.784 309 253	126,595 130,417 106,948	502.391 604.514 516.408	118,640 123,563 106,141	77,388 97,523 81,306	118,640 123,563 106,141	77.388 97.523 61.306
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000	111,295 115,104 95,226	1,166,975 1,321,014 1,195,520	103,770 106,235 87,067	1.040.968 1.147,234 1.059,793	53.278 68.520 60,662	563,208 782,882 763,351	48.150 60.826 55.469	487.853 641.403 879.746	281,952 323,755 265,320	272,545 308,754 258,359	110.496 113.686 94,427	695.206 798.776 741.471	107.789 113.377 93.400	117.563 135,528 127,030	107.789 113.377 93.400	117,563 135,629 127,030
\$13,000 under \$14,000 \$14,000 under \$15,000	96.290 93.646	1,297,879	69,098 64,275	1,158.827	57.810 73,953	782,341 1,072,683	54.792 57,826	727,956 946,000		246.084 288.715	95.232 93.646	829,480 852,902	94,973 92,568		94.973 92.588	147,91
\$15,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000	402,852 239,428 134,106 140,700	8,998,205 5,349,213 3,658,137 5,162,081	390.182 228.085 130.182 131.019	6,550,576 4,876,211 3,350,664 4,282,429	340,733 208,429 128,248	5,840,133 4,687,798 3,499,099 4,764,983	332.515 201.393 125. 636 121.994	5,608,100 4,343,828 3,251,675 4,024,911	1,312,265 822,485 471,471 511,729	1,286,422 807,166 462,476 505,259	401.869 239.142 134.103 140.649	4.622.709 3.762.737 2.653.470 3.841.588	400.698 238.903 133.766 140.515	854.717 763.393 567.309 957.079	400,702 238,903 133,766 140,529	854,810 763,447 567,309 957,329
autoro anton 110,000 \$100.000 under \$200.000 \$200.000 under \$300.000 \$200.000 under \$300.000 \$1.000.000 or more	6,285 6,285 86 86 41	623.318 823.318 64,722 78,598	5.327 5.327 84 28	504,181 504,181 156,028 18,220	5,984 1,084 89 27	780,902 780,902 59,045 41,194	5,152 941 81	488,524 151,352 15,778 8,778		23,203 4,038 290 106	5,285 1,183 96 41	65,232 65,232	6.279 6.279 1,177 96	296.529 139.569 29.478 41.823	5,280 1,182 96 41	296,938 140,283 29,614 42,547
All returns, summary: Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$10,000	603.077 642.038 641.561	1,752,483	555,900	- 01	117,403 234,422	263.018 1.764.886	88.278 186.571	256,539	1,287,459	1,155,984	283.435 \$18.296	286,637 2,353,960	216.110 561.813	32.719 359.523	216,162 561,813	33,354 359,523

Footnotes at end of table

		ľ	[All fig	All figures are estim	estimates based on samples-money amounts are in thousands of dollars	i samples—m(oney amounts	are in thousa	nds of dollars)							
	Number of	Adjusted gross	Salaries and (gros	es and wages (gross)	Joint	Adjusted	Joint returns of husbands and wives Adjusted Salartes and	Wades		Number of axemptions	Texable Income	коте	Income tax after credits	t stler	Total Income	ž
Size of adjusted gross income	returns	income leas deficit	Number of		Number of returns	gross Income less	Number of		number of sxemptions	other than age or	Number of		Number of		Number of	
			returns			-	returns	IIInouur		-		E		Ę		Amount
	ε	(2)	(2)	(1)	(2)	(9)	£	(e)	(8)	(10)	(11)	(12)	(13)	(11)	(15)	(16)
New Mexico																
Total	419,365	4,032,513	383,210	3,448,299	219,267	3,113,364	195,936	2,638,548	1,080,068	1,040,003	301,950	2,450,749	280,530	482,601	280,576	483,652
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000	48,228 39,112 27,642		43,140 37,290 25,318	32.347 55.846 62.600	6.098 5,138 2,760	-43.273 7,924 7,116	4,382 4,432 2,345	8,124 9,577 5,606	69,590 60,839 37,774	64,935 59,717 35,163	12504	4 633	1 021	1 02	9,152	437
\$1,000 under \$4,000 \$4,000 under \$5,000	22,957	79,199	20,116	72,469	7.225	25,962	6.400	18,117 29,764	52,903 44,884	50,265 43,663	15,133	31,581	12,631	1,608	12,633	1,609 3,897
\$5,000 under \$6,000 \$6,000 under \$7,000 \$2,000 under \$8,000 \$2 000	22,740 19,444 23,187 20,164	126.526 126.112 173.637	19.812 18.459 21.121	110,035 122,932 152,264	7,042 9,016 13,224	39.541 58,642 99,768 103 776	6.425 8.782 11,747	36,140 59,883 86,144 92,850	48,020 54,912 57,320	43,268 54,228 53,351	22,346 16,906 23,100	50,990 53,429 84,578	17,437 15,209 21,525	6,575 7,143 11,336	17,437 15,209 21,525	6,575 7,143 11,336
59,000 under \$10,000	15,911	150,042	15,485	144,088	12,330	116,069	12,017	110.935	48,196	46,369	15,911	295,63	15,666	12,097	15,686	12,097
511.000 under \$12.000 \$12.000 under \$12.000 \$12.000 under \$13.000 \$14.000 under \$15.000	13,273 17,300 13,778 13,591	139,061 139,219 172,437 197,292	11,618 16,156 12,694 13,055	118,476 181,689 155,499 157,658 180,911	9,239 12,033 9,894 11,838	97,0 06 138,176 143,061 133,288 171,200	8.253 11.043 10.794 9.449 11.315	83.916 128.409 133.404 113.005 155.465	42,620 52,944 46,504 42,115 48,367	39,257 51,891 45,965 48,309	13.273 17.298 13.749 13.591	76,748 116,684 102,597 111,842 120,925	12,973 16,931 13,350 13,361	11,992 18,786 16,494 18,805 20,364	12.973 16.933 13.350 13.311	11,992 18,803 16,494 18,805 20,364
\$15,000 under £20,000 \$25,000 under \$20,000 \$2000 under \$30,000 \$30000 under \$30,000	41,439 19,141 10,929 11,837 2,577	717,815 429,762 300,654 419,381 165,117	37,315 17,723 10,281 9,976 1,854	624,842 372,117 259,983 295,942 75,272	37,918 17,688 10,604 11,405 2,364	658,126 397,805 291,750 404,591 150,508	34,060 16,700 10,118 9,761	571,757 354,966 256,579 290,885 72,752	152,965 68,474 42,082 42,294 9,614	148.227 68.421 41.672 40.871 8.948	41,439 19,139 10,929 11,836 2,570	467,884 301,752 215,834 321,877 132,216	40.904 19.107 11.803 2.568	81,006 57,835 45,527 77,711 42,620	40.911 19,109 10,888 11,803 2,577	81,047 57,866 45,527 42,824
\$100,000 under \$200,000 \$200,000 under \$500,000 \$50,0000 under \$1,000,000	387 82 11 4	49.893 6.791 6.791 8.205	293 44 8	16,902 3,517 369 608	352 74 10	44,981 19,965 6,246 8,205	276 41 8	15,829 3,454 369 608	1,338 293 34	1,227 248 29	385 11 4	41,211 19.179 5,433 5,433	384 81 81 81	17,601 9,789 3,189 3,993	385 11 4	17,728 9,860 3,458 4,159
All returns, summary: Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	159,952 101,446 71,560 86,407	272,688 748,638 891,295 2,119,890	145,776 93,595 66,341 77,498	313,797 690,718 794,234 1,649,552	30.626 53,752 54,470 80,419	30,652 417,726 682,811 1,982,176	22,515 49,824 50,854 72,745	71,188 385,962 614,199 1,567,199	265,990 264,421 232,550 317,105	253,743 252,342 226,264 307,654	45,669 96,358 71,529 86,395	50,516 360,078 528,796 1,511,358	35.720 88.914 70,146 85.750	5,837 5,1,252 86,440 339,270	35,744 88,914 70,148 85,770	5,943 51,252 86,457 340,199
New York Total	6.876.422	67 314 616	6 182 Z03	73.378 858	3 401 031	61 439 564	3 101 334	52 059 830	17 560 130	16.557 324	5 7 18 061	53 ZO2 879	5 397 269	11 537.810	5.387.795	11.558.853
Under \$1,000	349,972	-308.745	267,036	241.325	42,301	-332,314	20,188	81,476	505,865	473.280	5				137	1,310
\$1,000 under \$2,000 \$2,000 under \$1,000 \$1,000 under \$1,000 \$4,000 under \$5,000	363,499 399,771 319,259 367,326	552.450 986.376 1.120.671 1.660.412	332,979 354,842 238,103 295,625	487,006 848,228 812,269 1,298,646	34,535 47,554 64,822 106,387	54,384 118.350 230,149 480,042	27,391 40,204 84,621	39,702 113,017 138,317 371,535	506.339 614.599 583.364 747,205	483,345 548,975 503,853 652,206	167,553 223,687 308,667	56,941 213,610 500,446	104,262 179,776 247,798	3,736 24,152 62,661	104.262 179.779 247,798	3,736 24,168 62,661
\$5,000 under \$6,000 \$7,000 under \$5,000 \$7,000 under \$2,000 \$3,000 under \$1,000 \$3,000 under \$1,000	358,608 340,295 325,272 361,416 318,141	1.951,022 2,209,354 2,435,447 3,078,438 3,025,923	309,115 293,778 286,081 325,640 285,356	1,555,788 1,837,022 2,052,781 2,589,099 2,589,099 2,578,033	110,766 119,313 102,098 150,081 133,632	609,002 780,446 763,970 1,271,945 1,276,125	95,788 95,788 83,266 133,253 111,156	472,238 600,908 568,662 1,009,466 1,005,681	754,168 777,829 700,177 881,708 881,708 753,535	680,641, 697,368 630,727 809,846 681,691	337,210 328,467 317,838 356,992 314,907	746,830 1,009,354 1,287,696 1,686,386 1,779,653	258,400 295,591 309,665 347,120 311,473	95,638 138,170 198,281 270,023 295,130	258,440 295,591 309,665 347,147 311,480	95,757 138,170 198,281 270,107 295,134
\$10.000 under \$11.000 \$1.000 under \$12.000 \$12.000 under \$13.000 \$13.000 under \$15.000	300,158 275,068 243,204 234,648 234,648 225,209	3,154,725 3,173,010 3,045,212 3,172,653 3,265,865	276,954 257,746 225,942 226,040 226,040 210,617	2,803,220 2,860,931 2,646,819 2,661,648 2,697,106	140,965 144,295 138,652 148,203 148,166	1,484,754 1,658,706 1,735,578 2,003,071 2,148,697	126,909 134,402 129,625 143,412 139,296	1,274,219 1,472,185 1,498,980 1,784,513 1,968,624	802.731 737.524 672.321 644,139 689,021	763,448 700,935 649,557 630,196 646,083	297,595 273,594 242,591 234,641 224,403	1,832,503 1,915,678 1,871,607 2,017,546 2,016,554	294.219 270,529 241,183 233,173 233,173	308,218 328,241 326,558 358,146 360,969	294,219 270,536 241,183 233,173 223,117	308,218 328,261 326,716 358,174 360,968
\$15,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$20,000 \$30,000 under \$100,000	902.256 524.652 291,413 269,400 84,603	15,645,841 11,665,047 7,946,290 9,980,698 5,547,619	862,417 508,076 280,193 238,201 71,089	14,197,428 10,780,749 7,121,859 7,664,639 3,511,129	711,333 449,256 249,018 245,357 75,739	12,382,863 9,981,173 7,333,530 9,090,701 4,977,465	586,638 437,959 263,039 227,419 66,058	11,371,991 9,386,873 6,721,027 7,340,293 3,275,213	3.001,950 1.812,148 1.036,826 963,933 315,626	2,927,871 1,778,523 1,009,673 924,228 294,055	899,869 523,729 281,370 281,370 84,061	9,973,054 7,846,633 5,440,890 6,963,166 3,878,201	894,147 523,709 291,366 295,817 83,895	1,838,275 1,567,022 1,150,515 1,702,288 1,702,288	894,174 523,724 291,384 266,863 83,949	1.838,435 1.567,167 1.150,661 1.702,944 1.262,228
\$100,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$1,000,000 \$1,000,000 or more	16.889 3.801 493 179	2.222.247 1.074.678 330,402 379,183	13,559 2,856 335 121	1,174,148 405,586 74,443 38,552	14,832 3,200 392	1,945,141 903,483 260,847 271,456	12.438 2.611 302 103	1,086,040 376,734 66,895 35,241	63.276 13.528 1.723 603	57.211 11.712 1.440	18,766 3,752 479 173	1,541,722 721,361 210,571 192,477	16,670 3,728 478 173	646,391 363,804 118,240 120,248	16,759 3,756 483 176	649,905 366,414 120,489 126,749
M letters, summary Under 55,000 under 51,000 51,000 under 515,000 515,000 or more 515,000 or more	1,799,627 1,703,622 1,279,087 2,093,566	4,011,163 12,700,184 15,811,465 54,791,804	1.508.587 1.499.970 1.197.299	3.887.476 10.612.723 14.069.925 44.968.533	295.599 615,890 720,281	550.611 4,701.487 9.030.806 47,156.658	212.468 518.855 673.644	744.047 3.656.955 7.998.520 39.660,308	2,957,372 3,667,417 3,525,736 7,209,614	2,661,659 3,500,273 3,390,219 7,005,173	699,907 1,655,414 1,272,824 2,087,916	770,997 6,509,919 9,653,887 36,766,075	531,836 1,522,249 1,262,221 2,080,983	90.549 997,242 1,682,131 8,767,689	531,978 1,522,323 1,262,228 2,081,268	91,875 997,4 5 0 1,662,337 8,784,991
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Size of adjusted gross income	Number of returns	gross Income less	(gross)	(11)	Number of	Adjuated gross income	Salaries ar	and wages	Total number of exemptions	exemptions other than	Texable Income		Income tax arren credita	ta mer	Total income	me tax
		deficit	Number of returns	Amount		lens deficit	Number of returna	Amount		age or blindness	Number of returna	Amount	Number of returns	Amount	Number of returns	Amount
	6	(2)	(3)	(7)	(5)	(9)	ε	6)	6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
North Carolina																
Total	2,004,32/	2	1,604,191	107'589'91	1,141,119	15,644,992	610,150,1	100 4/2 61	ara.052,6	7.60'900'9	012,116,1	166,267,11	1,444,515	2,283,487	1,444,838	2,264,515
Under 51,000 51,000 under \$2,000 \$2,000 under \$2,000	150,472 118,855 132,500	12,982 181,907 328,552	123,385 102,906 113,541	87,441 153,522 274,780	28.764 14,432 22,474	46,719 22,701 55,721	18,859 10,016 16,328	23,964 15,356 35,222	243,856 176,122 209,818	228.746 169.260 194,171] 57.176	22,946	42,378	1,699	42.301	1,715
\$3,000 under \$4,000 \$4,000 under \$5,000	116,650		100,205	351,936 513,788	27,321	98,356 189,587	22.797 34,302	79,882	245.331 284,839	230,307	78,204	77,536	63,633 74,365	8,753 19,968	63,633 74,365	8,753 19,968
\$5,000 under \$5,000 \$6,000 under \$1,000 \$7,000 under \$2,000 \$7,000 under \$2,000	167,004 119,255 113,359 86,848	915,811 773,840 851,435 755,460	148,923 105,547 103,349 70,355	797,579 653,092 748,537 626,151	61,710 59,645 73,022 57,346	337,102 384,893 550,400	48.524 54.107 67.566	254,866 321,999 485,095	360.856 292,689 303,947	330,803 276,151 289,502	153.271 114,164 110,973 98.674	359,966 335,146 392,460	122.683 97.749 107.130	46.436 44.130 54.069	122.683 97.749 107.130	46,438 44,130 54,069 54,069
20.000 under 510,000	104,103		90,945	852,787	82,619	783,833	71,637	617,299	358,282	340,977	104,103	496,237	96,130 96,130	72,547	96,130	72,54
511000 under 511000 511000 under 52000 512000 under 513000 512000 under 513000 514000 under 513000	82,408 85,697 68,312 65,881 59,598	864,222 964,668 949,803 890,481 890,481 848,521	76,648 82,978 65,496 64,054 56,202	782,928 933,073 797,065 833,354 759,340	58,849 67,010 58,955 57,582 49,929	619,239 769,717 733,426 777,678 724,219	54,147 65,090 56,939 55,756 48,342	561,669 729,085 698,117 720,776 659,268	241,154 263,518 223,448 223,448 203,261 187,955	234,194 257,168 217,056 198,597 186,354	82,408 85,383 68,312 58,5881 58,5881	503,898 590,059 497,668 563,538 532,872 532,872	81,189 84,573 67,513 65,881 58,588	80,940 94,382 79,198 93,838 92,041	81,188 84,577 67,513 65,881 58,5881 58,5881	80,940 94,386 79,198 93,838 92,041
\$15,000 mder \$20,000 \$25,000 mder \$20,000 \$25,000 mder \$20,000 \$25,000 mder \$20,000 \$20,000 mder \$20,000	203,424 106,479 31,338 44,326	3,520,418 2,369,548 858,766 1,628,021 802,213	193,298 99,582 29,941 38,050	3,193,230 2,041,207 741,579 1,068,019	191,708 99,905 30,038 41,911	3,318,266 3,318,266 2,223,819 823,731 1,538,474 1,538,474	185,010 94,574 29,291 36,512	3,073,690 1,960,790 739,632 1,033,230	574,860 373,356 110,349 155,642 54,440	659,262 367,753 107,941 147,148	203,041 106,479 31,338 43,665	2.293.498 1.667,467 621.948 1.206.281	202,109 105,178 31,338 43,615	403,149 315,310 130,221 295,542	202,116 105,178 31,338 43,615	403,150 315,310 130,221 295,798
100000 under 520,000 5200000 under 550,000 5200000 under 550,000 61,000 000 ce moio	2,587		2,125 311 28	158,220 34,201 3,779	2.357	304,092 92,138 20,475	1,968 292 26	152,580 32,789 3,610	9,941 1,337 115	9,180 9,180 9,212 92	2,596 394 30	266.521 82,333 16,436	2.596 384 30	115,676 43,096 9,299	2,596 384 31	43,234 9,363
#1,00,000 0: make A (returns 45,000 1)mder 45,000 510,000 under 515,000 515,000 under 515,000	648,634 592,567 360,088 402,190	-440	556,755 527,920 345,378 374,138	1,381,477 3,678,146 4,105,760 7,719,902	135,391 334,342 292,325 379,061	319,646 2,546,050 3,624,280 9,155,015	100,302 292,403 280,273 358,071	303,481 2,139,266 3,368,915 7,462,371	1,159,966 1,574,467 1,119,336 1,377,049	1,094,347 1,476,875 1,093,369 1,342,001	244,471 571,085 360,572 401,082	266,493 1,960,938 2,688,234 6,836,685	160,376 507,953 357,744 398,743	30,419 272,296 440,399 1,540,354	180,379 507,953 357,748 398,758	30,435 272,296 440,402 1,541,381
North Dakota						101 301 0	100 000									
			here'/at	0//'90/'1	020,921	764,001,2	100,224	205,912,1	644,848	604,311	192,628	1,774,319	1/5,543	CC0./EE	1/5,550	337,274
51.000 under 22.000 25.000 under 22.000 25.000 under 43.000 44.000 under 43.000	16.283 16.973 12.214 15,711 15,711	-22,127 24,623 30,710 55,885 50,985	13,360 14,678 10,259 13,117 9,073	12,209 20,467 26,128 38,115	4,170 2,744 4,600 4,797	-26.114 5.785 16.243 21.904	- 1,210 3,879 2,569	5,027 11,261 10,475	35,160 20,174 19,979 31,106 31,106	33,380 19,475 18,794 27,533 26,140	5,851 11,112 11,048		 4,472 10,064 8,810	1.521 2,189	4.474 10.064 8.810	155 1,521 2,189
\$2,000 under \$5,000 \$5,000 under \$2,000 \$7,000 under \$2,000 \$3,000 under \$10,000	16,101 12,526 14,286 9,406 11,516	87.200 81.167 106.306 79.877 109.288	12,207 8,591 6,824 9,041	58,616 55,581 70,602 55,033 80,653	5,838 4,878 8,147 4,995 5,788	31.7587 31.758 61.000 42.527 54,698	4,291 3,499 5,397 3,162 5,129	21,596 22,961 34,097 43,821	32,300 32,080 38,068 23,928 29,684	28,625 27,606 34,369 21,692 28,288	14.607 11,476 14,236 9,267 11,516	35,894 34,895 52,036 43,759 54,815	12,020 10,371 8,193 8,193	4,492 4,558 6,894 6,171 10,129	12.020 10.371 8.193 10.034	4,492 4,558 6,894 6,171 10,129
\$10.000 under \$1.000 \$12.000 under \$12.000 \$12.000 under \$12.000 \$12.000 under \$14.000	9,165 10,218 7,805 8,073 8,073	96.656 117,486 97,463 108,940 117,213	8,842 8,080 6,016 7,208	63.828 92.017 74.032 88.341 91.045	6,492 7,714 6,553 6,804 6,788	68,365 88,663 81,760 91,872 99,001	5,094 6,486 5,178 6,227 5,804	46,668 73,161 54,274 78,373 79,563	25,498 28,495 26,078 26,874 26,874 26,632	24,228 26,851 24,570 26,278 25,346	9.026 10.217 7.801 8.072 8.047	58,148 74,291 58,586 69,030 76,392	8,697 9,540 7,439 7,664 7,598	8.266 10.939 8.744 9.854	8,697 9,540 7,439 7,664 7,598	8,266 10,939 8,744 9,854 12,122
11:500 under 22.000 22:000 under 22.000 23:000 under 23:000 23:000 under 23:000 23:000 under 10:000	26,977 14,336 8,365 8,579 3,372	463,897 318,459 171,434 316,825 221,420	21,784 10,947 4,993 5,054 1,886	347,484 203,232 103,752 109,684 56,389	23,903 13,315 5,727 7,926 3,147	412,156 295,598 154,761 295,541 206,849	20,317 10,457 4,565 4,824 1,822	330,207 199,027 97,584 104,514 54,806	98,982 51,853 22,194 32,372 13,456	93,659 49,893 21,245 31,353 12,934	26.977 14.336 6.365 8.579 3.372	309,569 230,550 129,144 252,480 186,008	26.323 13,885 6,219 8,463 3,355	51,323 40,428 25,282 51,483 54,174	26.323 13.669 6.219 8.463 3.355	51,323 40,447 25,282 51,509 54,218
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All returns, summary Notes 55,000 55,000 under 310,000 510,000 under 315,000 515,000 or more	76,549 83,835 43,308 50,155	150,078 463,836 537,760 1 567 999	60,487 47,290 34,873 44,894	139,445 320,486 409,263	16.311 29.648 34.351	17.620 221.771 429.681	7,658 21,478 28,790	26,763 148,038 342,039	136,205 156,060 133,578	125,322 140,580 127,273	28.011 61.302 43.163	32,658 231,189 336,447 1,174,024	23,346 52,511 40,939 58 748	3,838 32,244 49,925	23,348 52,511 40,838	3,864 32,244 49,925 251,240

					Joint	returns of hus	Joint returns of husbands and wives	10								
Size of adjuated gross income	Number of returns	gross	Salaries and wrges (gross)	I	Number of	Adjuated gross	Salaries and	wages	Total number of	aremptions	Taxeble in	income	Income tax	ta efter	Total income	at a
		L-	Number of returns	Amount	returna		Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Ē	(2)	6	€	(5)	(8)	ε	(B)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Ohlo																
Total	4,181,357	4	3,801,657	41,572,228	2,207,067	35,763,846	2,013,445	30,958,761	10,462,720	10,033,468	3,470,147	31,294,751	3,308,902	8,474,438	3,309,120	6,479,456
Under \$1,000 \$2,000 under \$2,000 \$2,000 under \$3,000 \$4,000 under \$5,000	275,359 245,326 216,321 216,828 216,828 200,555	-27,034 354,415 549,128 757,233 903,154	246,164 218,907 197,378 178,984 164,882	180.335 302,215 480,713 611,832 706,812	36,366 26,679 40,169 48,776 48,776	-117.085 39.987 101.897 173.589 189.777	27.707 20.378 33.020 35.978 32.608	56,732 28.336 85,562 120,622 146,735	394,870 350,809 337,721 366,635 354,696	375,250 339,496 309,782 321,103 321,103] 111,038 169,658 182,351	42.839 [163,297 320,314	91,133 91,133 143,204 154,475	3,085 16,897 41,394	72 81,133 143,214 154,475	760 3.085 18.961 41.394
\$5,000 under \$5,000 \$5,000 under \$5,000 \$2,000 under \$3,000 \$3,000 under \$3,000	236.303 226.549 173.636 177.556 187,556	1,294,002 1,463,596 1,307,246 1,508,222 1,788,744	209.613 196.952 158.102 147,107 170,962	1,074,125 1,244,260 1,171,638 1,224,722 1,224,722	69,257 68,156 64,128 74,680	373,399 441,438 481,418 630,248 1,008,222	54,255 56,255 52,921 57,973 94,019	246,490 360,256 390,501 481,907 894,999	449,869 469,486 375,174 390,192 493,542	402,526 432,606 367,263 355,893 355,893	229,349 222,273 169,653 174,968 177,968	552,228 724,954 722,739 886,527 1,041,384	190,923 205,976 166,903 170,555 184,580	74,461 101,019 108,701 143,308 168,014	180,923 205,976 166,903 170,555 184,580	74,461 101,019 108,701 143,308 168,014
\$10,000 under \$11,000 \$1,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$12,000	170,254 201,778 174,336 196,405 151,436	1,793,585 2,320,470 2,172,121 2,647,879 2,189,731	157,550 189,180 167,102 187,000 148,302	1,594,501 2,089,133 2,044,333 2,471,197 2,105,573	86,265 127,255 124,266 143,174 128,984	911,465 1,464,499 1,548,947 1,930,785 1,865,039	79.432 117,942 118,369 136,790 127,270	797,568 1,299,363 1,442,279 1,820,764 1,811,326	426,969 577,382 503,519 618,078 503,913	411,217 554,356 497,586 604,495 497,079	169,974 201,424 174,326 196,040 151,426	1,130,461 1,450,449 1,381,353 1,683,060 1,407,980	169,175 201,001 173,523 192,862 150,447	192,731 246,351 235,484 290,447 293,313	169,175 201,001 173,533 192,869 150,447	192,731 246,351 235,507 290,495 243,313
515.000 under 520.000 S21000 under 520.000 S25.000 under 530.000 S30.000 under 530.000	589,488 267,294 115,300 119,687 32,240	10,136,751 5,902,629 3,121,714 4,407,930 2,154,453	566,230 256,817 106,674 102,638 25,663	9,321,303 5,431,215 2,639,063 3,353,506 1,272,871	511,373 251,267 106,927 114,655 29,763	8,837,797 5,556,793 2,894,081 4,221,110 1,988,667	495,846 242,592 98,951 100,701 24,292	8,222,178 5,155,891 2,450,166 3,311,342 1,215,804	1,959,522 912,240 398,978 427,524 125,743	1.928.863 903,645 393,460 413,622 119,385	588,445 267,294 115,293 119,629 32,202	6,877,061 4,274,006 2,347,138 3,441,277 1,744,466	583,636 265,983 115,060 119,615 32,103	1,261,129 841,480 562,778 662,778	583,646 265,984 115,060 119,670 32,118	1,261,213 841,488 507,753 863,015 863,015 800,410
\$100,000 under \$200,000 \$200,000 under \$1,000,000 \$200,000 under \$1,000,000 \$1,000,000 or more	6,519 1,108 128 48	649,122 308,225 84,917 113,711	5,460 854 96 40	495,734 119,874 16,295 10,440	6.065 984 110 41	787,040 272.039 72.619 90.075	5,211 87 87 36	479,758 115,961 15,115 10,106	25,109 4,140 463 146	23,425 3,714 399	6,503 1,104 126 48	700,573 242,637 62,931 97,078	6,476 1,099 126 48	306,259 126,382 37,245 64,140	6.506 1.105 127 48	307,368 126,979 37,782 55,348
All returns summary Unear \$5,000 \$5,000 under \$15,000 \$10,000 under \$15,000 \$15,000 or more	1,154,429 1,001,907 884,209 1,130,812	2,536,895 7,361,810 11,123,766 27,078,453	1,006,315 881,736 849,134 1,064,472	2.281,906 6.325,283 10,304,738 22,660,299	194,035 381,903 609,944 1,021,185	388.165 2.934.725 7.720.735 24,720.220	149,691 315,421 579,803 968,530	437,987 2,374,154 7,171,299 20,976,320	1.804.731 2.168.263 2.635.961 3.853.965	1,646,888 2,035,211 2,564,733 3,786,634	463,047 983,266 893,190 1,130,644	526,448 3,927,832 7,053,303 19,787,167	378.812 918.937 887,008 1.124,145	63,377 595,504 1,208,326 4,607,233	378,894 918,937 887,025 1,124,264	64.201 595,504 1.208,397 4,611,356
Oktahoma Total	1,011,707	10,479,770	909,205	8,788,876	625,734	6,426,675	556,861	7,146,630	2,740,259	2,603,748	770,769	6,398,628	696,110	1,306,308	696,142	1,308,993
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$4,000 under \$5,000	85.398 61,107 69,888 63,933 63,154		69,562 53,345 64,182 52,130 55,130	73,020 84,613 153,446 188,334 230,508	20,401 13,439 22,684 27,202 21,207	- 103.009 19,028 58,563 95,690 97,826	B.188 28,816 21,670 17,839	35,225 71,071 84,599 75,279	144,499 93,886 129,494 144,793 137,397	130,372 88,686 119,155 124,116 129,674	22.358 40.707 52,694	5,549 32,029 84,407	39,691	3,688	8.792 31.070 38.691	321 3,409 10,314
\$5,000 under \$6,000 \$7,000 under \$5,000 \$7,000 under \$2,000 \$3,000 under \$3,000 \$3,000 under \$10,000	66,344 47,585 51,719 45,933 49,682	361,581 306,914 385,569 390,573 472,117	62,351 46,283 46,409 43,516 47,103	357,112 288,205 337,115 354,341 419,899	31,528 32,029 32,143 23,643 45,013	173,159 206,203 238,771 200,624 427,645	29,162 30,721 28,589 21,226 43,990	172,614 196,267 209,053 174,382 389,872	167,233 129,770 161,743 119,828 119,828	156,898 128,772 153,648 115,291 152,620	59,197 46,540 48,605 45,933 48,554	123,315 124,008 165,460 206,666 244,147	43,156 34,748 43,167 45,434 47,351	15,294 14,008 31,531 34,294	43,156 34,748 43,167 45,434 47,351	15,294 14,008 22,025 31,531 34,294
\$10,000 under \$11,000 \$1,2000 under \$1,2000 \$1,2000 under \$1,2000 \$1,4000 under \$15,000	50,209 34,262 36,081 31,075 26,190	524,584 393,124 454,624 417,820 378,845	45,841 29,924 33,423 28,021 24,774	483,417 341,396 387,269 364,664 354,766	39,856 28,223 30,082 26,563 18,965	416,648 324,089 378,216 357,415 274,637	36,974 25,053 27,782 27,782 17,648	388,709 287,616 327,995 318,465 252,603	158,502 106,417 112,224 96,450 89,274	153.841 99,862 104,383 94,193 88,145	49,850, 34,262 36,081 31,075 25,824	289,060 238,801 265,626 265,626 230,926	49,624 34,262 35,834 31,075 25,456	44,253 37,901 45,467 43,453 39,649	49.624 34.262 35,834 31,075 25,456	44.253 37,901 45,867 43,453 39,649
\$15,000 under \$20,000 \$21,000 under \$25,000 \$21,000 under \$20,000 \$30,000 under \$20,000	113.559 56.940 23.323 24.801 8.240	1,967,505 1,255,206 635,270 891,151 544,033	106,811 52,120 20,896 19,272 5,715	1,762,470 1,091,435 515,093 566,584 268,983	105,429 53,020 22,290 22,621 7,332	1.827.073 1.168.551 606,124 805,321 482,659	100,862 50,061 20,431 18,125 5,420	1,670,556 1,057,922 504,949 527,970 253,497	403.936 187.323 80.804 80.523 28.689	394,131 182,682 79,301 75,627 26,541	113,557 56,936 23,323 24,799 8,214	1.281,101 1.281,101 464,571 699,320 435,898	112,087 56,908 23,290 24,791 6,139	224.571 173,331 98,339 170,606 142,135	112,087 56,908 23,294 24,791 8,139	224,571 173,331 98,408 170,606 142,578
\$100,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$1,000,000 \$1,000,000 or more	1,778 425 56 15	233,493 120,146 37,348 21,992	1.435 309 42 11	121,570 32,027 8,238 2,371	1,618 387 50 11	212,090 108,854 33,628 15,870	1,354 294 39 10	115,960 31,606 8,053 2,368	6,794 1,525 208 44	6,259 1,336 181 34	1,768 421 56 14	188,608 94,113 30,177 14,796	1,757 417 56 14	79,796 48,680 17,192 9,381	1,768 425 56 14	60.319 49.416 17,530 9,915
All entres summary Under \$5,000 \$5,000 under \$16,000 \$10,000 under \$15,000 \$15,000 or more	343,480 261,273 177,817 229,137	687,864 1,916,765 2,168,997 5,706,144	294.950 245.662 161.983 206.610	729,920 1,756,671 1,931,512 4,368,771	104,933 164,356 143,689 212,756	169.098 1,246.401 1,751.005 5,260,171	76.513 153.688 132.094 196.596	266,173 1,132,189 1,575,388 4,172,880	650,069 737,477 562,887 789,846	592,003 705,229 540,424 766,092	115,760 248,829 177,092 229,088	121,985 863,597 1,306,250 4,106,797	78.544 213.856 176.251 227,459	14,002 117,153 211,124 964,030	78,553 213,856 176,251 227,482	14,044 117,153 211,124 966,674
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Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

Table 5.4—All Returns: Adjusted Gross Income, Salarles and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States— Continued

			All Induces		10 Despo	returns of	husbands and wives									
Size of edjusted gross income	Number of ratums	gross hrcome	Salaries and w (gross)		Number of	Adjuated	Salaries and	wages	Total number of	aremptiona	Taxable it	income	income tax a	te te	Total Income	E
			Number of returns	Amount	returns	deficit	Number of returns	Amount		1	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	ε	(2)	(2)	(7)	(5)	(6)	ε	(8)	(0)	(10)	(11)	(12)	(13)	(11)	(15)	(81)
Oregon																
Total	925,316	10, 166, 325	\$22,013	0,339,607	509,919	7,822,305	445,440	9,359,234	2,311,999	2,196,200	735,305	6,326,346	688,345	1,265,061	688,411	1,267,256
Under \$1,000 \$1,000 under \$2,000	73,709	-51,400 76,677	63.912 50.795	66,706 68,032 00 884	12,442	-76,223	6.093	25,965	06,979 82,645 106,243	100.748 82.148 86.521		1 009 8	-	()	1 33	828
32.000 under 34.000 \$1000 under 55.000 \$4.000 under 55.000	52,406	183,661 183,661 231,538	41,126	128.909	15,106	65,596	11,196	39.267	98,360 106,954	82,854 82,948	38,149	36,104	35,740	6,852	35,740	4,500 8,852
\$5,000 under \$6,000 \$6,000 under \$7,000 \$6,000 under \$9,000 \$6,000 under \$9,000	59,121 44,863 43,859 41,505	326,248 295,963 323,979 349,474	54,834 36,482 41,048 38,041	308,301 235,868 310,211 288,871	26.332 20.744 17.704 18.564	148,284 136,148 131,269 156,199	24,329 13,563 15,705	138,894 76,491 132,414 101,707	118.109 83,581 85,187 104,896	113,440 73,241 82,075 101,283	56,263 44,763 41,505	139.767 155.167 180.394 189.163	46,486 44,763 40,777 39,592	18,778 22,327 26,360 29,017	45,485 44,763 40,777 39,592	18,778 22,327 26,360 29,017
9,000 under 510,000 510,000 under 511,000 512,000 under 512,000 512,000 under 512,000 513,000 under 513,000	31,161 33,958 33,958 38,199 38,199 38,199 38,199 38,199 38,199 38,199 38,199 38,199 38,199 38,199 38,199 38,199 38,199 38,199 39,161	294.373 355.878 388.578 476.917 548.567 548.567	31,868 31,868 31,468 33,818 38,5618	256,962 324,635 358,763 393,937 503,283 301,285	16,359 21,247 32,192 36,060	221,283 221,785 191,548 402,798 487,413 334,583	19,515 19,515 19,621 28,174 34,177	198.271 192.819 322.819 441.827 311.954	66,250 66,250 120,927 149,362 61,804	63,994 63,994 80,889 117,543 143,522 78,547	30,701 33.958 38.198 40.548 29.222	212.041 223.717 288.940 318.260 318.260	33,801 33,801 31,441 38,192 40,349	24,641 34,641 36,014 46,311 50,930	33,601 31,441 36,192 40,374 29,122	50,952 34,641 36,014 46,311 46,224
115.000 under 220.000 250.000 under 220.000 250.000 under 220.000 250.000 under 250.000 250.000 under 250.000	116,696 58,218 27,371 27,886 7,825	2,009,356 1,291,604 745,016 1,020,628	110,960 55,360 23,026 21,139 5,523	1,782,669 1,160,958 554,415 819,777 819,777 235,209	104,697 55,230 25,424 25,417 7,286	1,609,840 1,225,627 693,796 929,388 472,987	100,435 53,302 21,079 5,268	1,619,568 1,127,363 512,382 612,105 226,233	404,929 201,029 92,285 92,115 30,444	399,044 197,950 69,132 67,445 28,548	118,084 58,216 27,371 27,884 7,825	1,292,025 901,175 534,203 769,894 394,878	114.855 57.743 27.166 27.757 7.809	227,159 175,262 108,908 189,662 124,585	114.956 57.743 27.166 27.761 7.811	227,187 175,262 108,908 189,967 124,957
\$100.000 under \$200.000 \$200.000 under \$200.000 \$200.000 under \$1.000.000 \$1.000.000 under processor	1.203 225 25 7	157,101 63,930 15,069 10,260	851 177 20 5	52,772 19,153 2,499 338	1.148 211 21 21	150,382 60,017 12,841 8,007	820 171 19	49,966 18,233 2,405 160	4,273 875 80 23	3,883 803 85 85 85 85	1,203 225 25 7	127.708 50.533 10.590 7,487	1,193 225 25 7	54,315 26,482 8,498 4,896	1.183 225 25 7	54,378 26,894 8,583 5,253
All returns, summary Unex \$5,000 \$5,000 unex \$10,000 \$1,000 unex \$15,000 \$15,000 unex \$15,000	291.507 220,609 173,744 239,456	580.226 1.592.057 2.172.894 5.821.150	242,163 198,050 164,739 217,061	537,915 1,400,672 1,973,031 4,427,791	59,387 101,703 129,438	80.422 742.892 1,638.127 5,360.863	35,570 88,845 121,159 201,865	112,283 611,320 1,467,173 4,168,454	463.181 481.764 520.701 826.053	425,263 458,472 505,475 806,990	105,554 217,191 173,716 238,842	113,1411 816,468 1,306,383 4,088,377	77,440 201,320 172,705 236,880	13,289 119,746 214,120 917,916	77,474 201.320 172.730 238,887	13,981 119,746 214,143 919,388
Pennsylvania Total	4.573.333	52.066.776	4,086,332	44,597,286	2,422,187	36,678,166	2,188,462	33,363,917	11,540,002	10,991,496	3,745,330	33,490,006	3,551,531	6,970,482	3,551,626	6,974.521
Under 51,000 51,000 under 52,000 52,000 under 53,000 54,000 under 54,000 54,000 under 55,000	299,233 292,827 218,952 242,160 240,724	68,033 439,961 555,667 848,347 1,081,832	253,505 249,305 184,895 197,591 200,540	174,918 376,252 441,888 668,321 871,796	45.527 32.985 29.588 57.841		23.984 19.814 19.155 39.850 54.524	36,558 26,457 45,638 139,403 216,754	443,878 389,482 328,168 428,301 458,547	418.815 355,661 287,576 370,925 400,343	118.450 173.752 214.872	49,207 170,028 351,874	82,252 143,743 176,736	3.942 19.615 44,473	35 82,252 143,743 176,736	206 3.942 19.615 44.473
\$5,000 under \$6,000 \$7,000 under \$6,000 \$7,000 under \$6,000 \$5,000 under \$10,000 \$5,000 under \$10,000	286.011 228.582 226.253 206,196 181.022	1,577,944 1,492,578 1,697,500 1,753,993	239,266 193,574 203,405 182,817 182,817	1.235.822 1.238.608 1.498.359 1.502.248	73,757 63,275 66,403 105,277 96,892	406.148 548.352 550.629 894.404 915.229	55,230 65,625 71,927 84,957 88,918	253.038 420.848 524.073 763.680 820,615	546,535 498,511 517,189 568,609 500,030	487,570 454,175 481,652 533,928 471,863	270,407 223,245 223,469 197,172 174,388	697,493 713,501 900,459 927,145 958,421	236.094 199.676 210.889 191.849	89,214 101,041 136,568 145,637 145,637	236.094 199.676 210.889 191.849 171.848	99,214 101,041 138,568 145,837 154,838
\$10,000 under \$11,000 \$1,000 under \$12,000 \$12,000 under \$12,000 \$14,000 under \$15,000	202.276 177,065 102,282 191,732 173,616	2,126,253 2,033,574 2,237,634 2,587,140 2,514,289	165,192 168,851 171,007 184,036 169,426	1,873.238 1,834.074 2,092.446 2,409,813 2,370,109	114.001 127.382 119.480 149.127 133.364	1,198.774 1,463.875 1,492.143 2,015,772 1,930.190	100.731 118.625 113.941 144.706 131.694	1,002,310 1,320,203 1,396,167 1,917,713 1,917,713	510.833 530.242 534.562 803.511 532.877	494,413 517,505 524,047 595,304 528,066	202,272 177,051 181,173 191,732 191,732	1,327,682 1,243,886 1,431,623 1,637,842 1,655,461	200,485 175,704 178,112 199,174 173,615	222,553 205,251 243,675 293,452 293,452	200,485 175,704 176,112 189,174 173,515	222,553 205,251 243,675 277,089 293,452
\$15,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$10,000	622,389 305,035 131,057 1118,585 38,503	10, 713,502 6, 743,333 3,550,948 4,341,916 2,544,255	591.741 293.402 121.314 104.104 30.335	9,839,985 6,239,205 3,091,908 3,196,087 1,531,171	540.923 201.993 122.549 113.463 35.318	9.335.639 6.235.313 3.316,612 4.153,649 2.329,194	516,003 274,076 115,780 100,084 28,611	8,668,340 5,863,314 2,877,057 3,074,025 1,458,480	2.041.052 1.038.209 447,928 442,155 149,583	2.010,474 1.024,605 439,857 424,335 141,859	821,710 305,035 131,057 118,585 38,499	7,240,383 4,845,294 2,651,669 3,340,081 2,055,284	619.748 304.763 131.763 118.561 38.403	1,320,235 963,635 576,109 837,153 703,586	619,758 304,807 131,056 116,562 38,403	1,320,362 963,740 576,109 837,203 704,040
\$100.000 under \$200.000 \$200.000 under \$100.000 \$200.000 under \$1.000.000 \$1.000.000 under \$1.000.000	7.226 1.371 177 59	939,484 361,916 118,405 117,605	5.518 1,053 122 43	452,697 143,166 26,686 8,924	6,504 1.170 125	845,116 324,913 103,699 75,583	5.224 978 112 35	435,287 136,461 22,824 8,697	27,662 4,882 639 199	25.376 4.386 566 177	7.224 1.368 176 58	787,199 314,137 98,173 93,144	7,224 1,365 176 58	343.381 162.793 56.399 59.843	7.2264 1.367 176 59	343.879 163.802 57.198 60.634
Al returns, summany terms \$5000 uses \$10,000 \$5000 under \$10,000 \$10,000 under \$15,000	1.293.896 1.128.064 1.128.064 1.224.402	2,857,794 8,238,526 11,538,860 28,451,566	1,085,838 977,652 877,212 1,147,632	2,533,165 8,954,814 10,579,600 24,529,829	231.112 445.604 643.354 1,102,117	442,732 3,414,762 8,100,754 26,719,918	157,127 378,655 609,897 1,044,783	466.810 2,782.451 7,490.170 22,644,484	2.047.374 2.629.174 2.712.045 4.152,309	1,831,320 2,429,188 2,659,355 4,071,635	507,074 1,088,701 925,643 1,223,712	571,109 4,197,020 7,296,517 21,425,363	402.731 1.010.356 917.090 1.221.354	68.031 637,298 1,242,019 5,023,135	402,766 1,010.356 917,090 1,221,414	68,237 637,298 1,242,019 5,026,967

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

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			[Alt fig	ures are estin	netes based o	n samples—m	All figures are estimetas based on samples-money amounts are in thousands of dollers)	ere in thouse	inds of dollers							
Size of adjusted gross income	Number of returna	Adjusted gross income	Salaries en (gros	tes end wages (gross)	Joint Number of	Adjusted gross	Joint returns of huebands and wives Adjusted Salaries and wages of gross	vas id wages	Total number of	Number of exemptions other	Taxable Income	псоте	Income tax after credits	x after ts	Total Income	me tax
		deficit	Number of returns	Amount	retums.	Income lesa deficit	Number of returns	Amount		1	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	E	(2)	(8)	(*)	(5)	(9)	6	(8)	(6)	(10)	(11)	(12)	(13)	(†1)	(15)	(16)
Rhode failind	-															
	3/0,662	3,907,630	326,540	3,277,751	192,467	2,915,195	174,693	2,489,421	917.605	9 52,646	265,272	2,436,589	270,075	504,756	270,081	504,906
Under 31,000 31,000 under 52,000 52,000 under 52,000	26,700 24,935 25,538	2,266 35,688 64,134	22,711	12,972 32,090 56,413	1,755 3,091 4,395	4,849] 6,343	1,640	34,469 39,606 39,108	32,619 36,686 35,417	13,192	5,068	7,466	1 188		56E
\$1,000 under \$4,000 \$4,000 under \$5,000	29,110	90.817 77,864	24,611	77.727 54,205	10,622 6,181	35,653 28,658	9,360	31,725	50,585 35,590	48,572 27,736	16,867 13,949	17,260 23,033	11,117	2,067	15,699	2,067 3,057
\$5,000 tricker \$5,000 \$7,000 tricker \$5,000 \$7,000 tricker \$3,000 \$8,000 tricker \$1,000	17,819 19,463 22,430 12,860 13,672	98,149 125,424 188,887 110,458 130,003	14,738 13,965 20,831 10,671 11,687	70,461 88,571 152,172 81,775 106,559	6,746 4,278 10,182 4,360 9,419	36,609 27,573 77,149 37,402 89,557	4,243 2,828 9,131 9,131 9,007	14,152 16,499 64,384 24,331 74,446	33,826 36,662 51,317 27,141 44,553	28,481 30,047 46,317 22,616 41,730	16,733 19,091 21,743 12,277 13,671	42,936 64,152 69,396 64,431 56,286	14,317 17,725 20,995 12,192 12,969	6,111 10,215 13,683 10,715 9,913	14,317 17,725 20,995 12,192 12,988	6,111 10,215 13,683 10,715 9,913
\$10,000 under \$11,000 \$1,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$15,000	13,113 20,342 13,523 14,052 12,037	139,686 234,894 169,461 189,749 174,601	12.398 18.834 12.956 13.485	124,160 202,351 158,284 177,750 158,764	9.075 13.421 10.445 11.630 9.609	96.872 555.121 130,882 157,154	8,699 13,179 9,987 11,402 9,323	87,371 143,472 122,294 149,374 128,659	38,888 54,703 39,767 46,322 41,370	36,178 51,906 39,051 45,505	13,113 20,044 13,523 14,052 12,030	79,664 144,706 107,920 116,965	12,662 20,010 13,483 13,878	13,013 24,525 19,524 19,524	12,562 20,010 13,483 13,678	13,013 24,525 18,348 19,524 11,795
\$15,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$10,000	45,351 19,553 7,853 9,680 2,870	781,563 432,663 213,243 353,622 194,467	42.984 19.600 7.315 8.772 2.449	692,552 391,346 176,974 275,393	38,765 18,508 7,376 9,339 2,661	666,988 409,934 200,168 339,424 180,247	37,480 17,584 7,135 6,459 2,338	612,917 371,814 172,485 265,790 123,550	155.003 64.414 27.137 34.920 11.671	151,179 63,161 26,006 33,943 11,020	45,351 7,853 9,677 2,859	525,072 310,626 157,227 275,971 151,109	45,177 19,553 7,853 9,676 2,859	96.332 62.102 34.237 70.052 51.570	45,177 19,553 7,853 9,678 2,860	96,332 62,102 34,237 70,052 51,628
\$100,000 under £200,000 \$2000 under \$250,000 \$2000 under \$1,000,000 \$1,000,000 under 10,000,000	558 108 3	73.425 28,182 5,585 4,979	 85 85 85 85	42.351 13,850 3.274	502 108	56,019 33,179	421 99	39,818	2,119 3300 333	1,942 339 30	556 106 9 3	57,227 22,095 4,576 3,510	556 106 3	24.964 11,251 2,572 2,342	557 901 3	24,992 11,290 2,572 2,342
Al returns, summary by the \$500 by \$500 under \$10.00 \$1500 under \$15.00 \$15,000 of more	125,267 86,344 73,087 85,984	278,788 632,921 908,191 2,087,729	106,865 71,872 69,125 60,676	233,407 499,538 821,308 1,723,526	26,044 34,965 54,160 77,258	70,710 268,491 680,039 1,895,958	21,309 27,478 52,590 73,516	60,374 193,814 632,171 1,603,066	209,358 193,499 219,050 295,698	181,030 171,191 212,799 287,626	44,028 82,515 72,762 85,967	45.381 327.202 558,571 1.507,414	34,302 79,217 71,784 85,792	5,493 50,638 93,205 355,421	34,306 78,217 71,764 85,794	5,518 50,636 93,205 355,545
South Carolina Trea	1 000 627	AAC AAM D	TAC INTO	CO7 907 8	457 1AU	7 578 043	518 184	A C18 585	2 840 011	2 574 116	ADC COR	6 782 130	210 007	077 000 1	280 202	CC4 C00 1
Under 51 000 52 000 under 52 000 52 000 under 52 000 52 000 under 53 000 54 000 under 55 000	75,828 89,794 52,778 58,115 56,158	-21.904 103.660 129.764 195.579 258.041	67,380 67,380 48,978 49,699 50,431	59.074 59.074 100.171 117.798 167.106 167.106	15.167 19.134 13.295		8.196 14.474 10.292 14.635	25,222) 27,526 [34,941 58,342	130,759 95.351 90.388 103,214	117,112 91,682 76,835 99,156	23,636 	6,856 39,516 38,291		4,260	41,268	4,266
\$\$,000 under \$5,000 \$\$,000 under \$3,000 \$\$,000 under \$3,000 \$\$,000 under \$10,000 \$\$,000 under \$10,000	77,511 73,081 64,339 60,433 49,056	424.906 474.008 482.792 519.246 470.391	72.836 67.036 59.091 58.113 48.537	385,966 435,067 427,930 497,822 414,319	23,351 29,535 35,607 35,607 36,035	129.810 189.073 269.845 340,560 345,979	21,760 28,625 32,632 36,439 36,439	117,601 100,637 232,159 337,255 329,996	178,686 149,010 186,939 177,822 153,891	172,005 140,560 180,713 177,323 147,665	71,183 69,896 61,204 80,433 49,056	160,176 232,786 225,993 259,927 258,395	51,510 65,283 55,853 49,056	18,315 32,336 31,478 37,244 38,743	51,510 65,283 59,212 55,853	18,315 32,338 31,577 37,244 38,743
\$10,000 under \$11,000 \$1,000 under \$12,000 \$12,000 under \$12,000 \$14,000 under \$15,000	41, 187 31, 365 36, 087 36, 597 36, 597	427.262 360.396 446.982 493.526 475.749	38,170 29,988 32,680 34,141 32,235	372,459 303,152 394,505 453,943 451,596	29.875 25.724 25.587 30.645 32.161	311.404 297,131 320,148 412,569 464,558	26,860 25,476 22,170 29,318 31,436	258,791 265,448 267,788 388,122 441,576	142.301 110,799 108,845 110,454 119,188	139,645 106,267 105,089 106,759 116,526	41,187 31,365 36,997 36,597 32,960	228.379 196.941 279.200 294.122 281.511	40,059 31,365 35,669 32,669 32,960	35,326 30,111 46,271 47,260 46,194	40,059 31,365 36,097 35,469 32,960	35,326 30,111 46,271 46,194
115.000 under 220.000 22.000 under 230.000 22.000 under 230.000 52.000 under 210.000	102,157 47,029 19,617 19,651 5,727	1,763,089 1,046,595 532,095 723,966 723,966	99,062 43,817 18,198 17,850 4,882	1,612,415 877,623 455,230 462,539 198,602	96.592 43.081 18.652 18.982 5527	1,668,537 960,200 511,662 690,710 384,048	94.357 41.705 17.999 17.115 4.712	1,532,034 837,646 454,111 470,682 193,061	347.047 185.690 70.071 78.708 21.322	341,097 161,597 69,140 74,579 20,364	102.057 47.027 19.516 19.851 5,692	1, 161, 642 730, 779 364, 270 522, 278 293, 102	102,057 46,632 19,516 19,472 5,690	207,554 139,842 80,785 125,716 98,265	102.057 46.632 19.516 19.482 5.690	207,554 139,842 60,798 125,898 98,334
\$100,000 urder \$200,000 \$200,000 urder \$1,000,000 \$200,000 urder \$1,000,000 \$1,000,000 or more	1,032 122 11	131,410 35,473 7,161 4,818	836 65 4	56.960 8,689 2.275 304	958 127	122.783	776	52,693	4,050 431 35 17	3.825 373 34	121	103,456 28,046 5,777 3,887	121	44,700 14,824 3,288 2,523	1,032 121 11	44,788 14,893 3,311 2,648
All mitume, aurimany Under \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	310,671 324,400 178,206 195,550	663.360 2.371.343 2.206.898 4.624.748	282.780 303.613 167.215 164,733	565.176 2.181.124 1.975.655 3.694.636	63,643 164,326 143,992 184,999	116.891 1.275.267 1.805.811 4.360.076	47.599 158.557 135.260 176.768	146,029 1,197,728 1,621,726 3,551,102	543.627 846.348 591.687 687,371	510.421 818.366 574.306 671,025	116,972 311,775 178,206 195,311	113.663 1,135.278 1,280,154 3,233,236	71.824 280,904 175,950 184,535	12,002 158,119 205,162 717,497	71.636 280,914 175,950 194,547	12,008 158,219 205,162 718,046
Footnotes at and of table.																

Individual Returns/1975 • State and Regional Data

Table 5.4-All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States-

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Size of educted prose income		Adjusted	Calarias an		Joint	returna of hus	Joint returns of husbands and wives	10		Number of			and and a			
	Number of returns	gross income less	(gross)	(9)	Number of	Adjusted gross Income	Salaries and	d wages	Total number of axemptions	exemptions other than	Taxable income	ncome	credits		Total income	me tax
		deficit	Number of returna	Amount	returna		Number of retums	Amount		blindness	Number of returns	Amount	Number of returns	Amount	Number of returna	Amount
	Ê	(2)	(2)	£	(2)	(9)	ε	9	6	(10)	(11)	(12)	(13)	(1)	(15)	(16)
South Dakota																
Total	253,077	2,389,767	200,451	1,673,761	144,433	1,831,541	111,109	1,263,147	686,913	646,959	169,545	1,485,529	168,676	279,491	168,680	276,646
der \$1.000 200 under \$2.000	19.047 23,164	-54,393 34,221	12,839	14,569	7,653	-53,842	3.118	7,902 8.623	45,279	41,847 31,699	6.462	2.083	4.545	113	4.546	114
\$2,000 under \$3,000 \$3,000 under \$5,000 \$4,000 under \$5,000	19,370	39,647 68,251 62,607	14,351	45,292 51.036	6,742 5,079	24.017	1,846 3.965	16,365	38,966	24.434 34,282 27,361	14.067	12,303	11,451 8:342	1,246	11.451	1.246
000 under \$6,000	19,738	108,647	16,427	86,691	8.670	48,180	6,385	33,307	43,907	39.204	18,124	41.582	13.833	5,385	13,833	5,385
56,000 under \$7,000 \$7,000 under \$9,000 \$9,000 under \$9,000	10,746 14,055 12,606	69.317 105,169 107,383	7,641 10,577 11,583	44,669 71,948 91,832	6.823 7.904 6.037	44,414 59,459 51,324	5,494 5,684 5,365	31,138 37,248 42,560	30,842 40,740 32,899	27,148 36,996 31,762	9.640 12.938 12.536	26.778 49.278 57,831	7.624 11.328 11.578	3,125 6,443 8,686	7.624 11,328 11,578	3,125 6,443 8,686
000 under \$10,000	11,361	107,993	9,573	85,436	6,670	82.117	7,279	63,063	36,778	34,894	11.381	57.381	6'2'6	7,754	9,579	7,754
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000	8.589 10.429 8.400	90.117 120.637 105.278	7,127 0,915 7,605	71,102 96,713 85,602	6,290 7,631 6,668	66,042 88,382 83,510	5,147 6,454 6,497	53,573 69,692 73,375	27.196 31.459 27.374	25,945 29,463 26,779	8.450 10.429 9.400	52,398 74,761 64,838	9.080. 10,011 7,983	7,836 11,531 10,145	8,080 10,011 7,983	7.836 11.531 10,145
000 under \$14,000 000 under \$15,000	8.202 7,215	110.582 104.353	6,236 6,296	76,142 84,624	6.513	91,416 94,435	5,227	54,105 75,362	26,866 26,332	25,985 26,332	8.202 7.215	65,397	7.875	11,150	7,875	11,150
000 under \$20,000 000 under \$25,000	25.965	443.708 237.665	21.516 8.687	329,609 164,110	23.869	409,428	19,999 6,193	306.983	96.585 40.237	94,473 39,556	25,964	293.994	24,625	47,636	24,625	47,636
225.000 under \$50.000 \$30.000 under \$100.000 \$50.000 under \$100.000	5.582	204,894 204,894 112,854	3,463	83,994 75,497 40,516	5,174	142,405 191,618 106.547	3,225	82,663 70,590 38,133	22,538 6,940	19.578 21.278 6.527	5.581 5.581	118,894 165,724 96.034	5,534	23,495 36,069 31,290	5,535	23.495 36,098 31,305
0.000 under \$200,000	287	37,047	237	13,289	279	36,040	232	13,002	1,143	1,064	287	32,939	286	14,282	286	14.321
5500,000 under 5000,000 \$500,000 under 1000,000 \$1,000,000 or more		19,847	37	3,444	37	11,215	35	3,336	144	132	40	14,930	40	8,699	40	8.777
All returns, summary 5,000 moder \$10,000 5,0000 under \$15,000 \$15,0000 moder \$15,000	91,841 68,528 42,835 49,873	150,534 498,508 530,967 1,209,757	68,156 55,801 36,179 38,315	166.561 360.578 414.184 710.458	26,334 36,204 33,879 46,016	6,204 285,494 423,784	15,191 30,207 28,978 36,733	48,191 207,315 336,306 671,332	174,593 185,166 139,247	159,823 170,024 134,504	32,361 64,619 42,696	32,886 232,850 327,113	25,338 53,942 41,122 48,275	3,490 31,393 50,739 102 868	25.339 53.942 41,122	3,491 31,393 50,739
Tennesaee														_		
10ta	1.529,190	15,659,917	1,410,364	13,624,057	917,756	12,466,937	649,286	10,638,612	4,054,797	3,914,713	1.223,144	9,580,954	1.092,950	1,947,801	1,092,877	1,949,016
51 000 under \$1,000 \$1,000 under \$2,000 \$3,000 under \$1,000 \$4,000 under \$1,000	92,268 88,166 101,895 111,348 108,728	-66,586 129,963 254,249 384,018 488,981	83,001 77,450 88,801 99,739 100,531	92.565 115.794 224.344 347.378 457.891	16,747 17,918 26,082 37,422 28,556	-92.711 27,009 65,479 127,339 127,339	12,559 12,374 24,598 30,592 24,033	45.700 20.754 66.225 112.965 109.404	138,827 152,463 176,454 211,337 219,790	131.362 147,910 166.728 189,484 203.379	42.602 81.326 87.883	15,375 15,375 72,962 156,573	27,093 63.454 72,236	1,090 8,064 18,988	27,097 63,454 72,239	1,106 8,064 20,037
\$5,000 under \$5,000 \$5,000 under \$7,000 \$1,000 under \$2,000 \$2,000 under \$1,000	87,232 94,200 81,796 81,796 88,632	480,470 606,542 606,260 654,871 841,512	78,096 86,885 77,856 68,231 84,473	412,546 549,185 549,979 576,813 762,673	40,620 59,540 51,808 51,808 58,425	225,019 384,983 403,107 442,857 556,686	37,430 52,743 52,359 45,507 54,729	196.708 327.646 383.456 377.544 486,237	230.786 277,378 248,601 220,819 241,892	224,639 263,065 239,721 217,174 233,233	82,450 89,645 79,084 74,987 88,632	160,931 228,548 268,938 328,045 478,049	42,141 67,171 68,116 74,446 87,734	16.062 27.262 36.702 48.419 75.210	42,141 67,171 68,116 74,446 87,734	18,082 27,262 36,702 48,419 75,210
511000 under 51100 511000 under 51200 51200 under 51200 51200 under 51200 51400 under 515.00	64,342 59,338 54,168 51,457 417,497	673,897 663,006 678,560 692,571 667,023	60,593 55,838 52,490 48,048 46,770	639,390 619,592 636,573 659,631 659,631	42,145 48,155 44,710 45,684	443,002 555,558 560,766 615,302 615,302 634,998	40,304 47,052 43,052 44,074 43,465	427,442 524,323 523,027 594,353 632,799	182,227 193,582 166,399 157,963 163,673	178,715 188,399 164,050 155,745 162,304	63,499 59,338 54,168 51,457 47,497	397,353 404,494 424,431 446,588 426,825	62,700 57,779 53,369 51,229 46,638	63.928 64,575 69,426 74,379 72,401	62,700 57,779 53,369 51,229 46,696	63,928 64,575 69,426 69,426 74,379 72,401
2515.000 under 222.000 2515.000 under 252.000 252.000 under 252.000 252.000 under 20.000 550.000 under 21.00.000	161.635 80.370 32.547 32.336 11.271	2.759.952 1.787.299 872.947 1.204.200 742.624	153,711 77,133 29,678 28,605 8,173	2,517,538 1,659,537 743,880 821,338 366,117	151.227 76.660 30.596 30.507 10.361	2,585,017 1,706,293 820,874 1,143,970 582,656	144,342 74,303 28,378 27,656 7,651	2,375,518 1,600,700 709,011 803,051 345,062	534,786 254,849 109,851 117,397 44,653	523.055 251.772 107.671 114,173 41,823	160.985 80.370 32.496 32.336 11.271	1,845,701 1,306,101 663,424 924,486 614,185	160.308 79.492 32.492 32.329 11.259	328,890 256,645 144,335 228,915 211,726	160,308 79,492 32,492 32,332 11,264	328,890 256,645 144,335 228,960 228,960 211,799
\$100.000 under \$200.000 \$200.000 under \$200.000 \$500.000 under \$1.000.000 \$1.000.000 or more	2.398 461 53 16	313,711 124,210 34,955 24,662	1,862 356 49 14	143,884 35,277 8,097 3,004	2.216 414 47	289,869 111,328 31,308 19,414	1.720 330 45	135.062 32.597 7.517 2.501	9.144 1.675 194 57	8.558 1.522 181 50	2,330 460 52	262.306 106.573 28.396 20.670	2.380 456 52 16	114,998 55.002 15,738 12,026	2,391 457 52 16	115,338 55,515 15,867 12,076
Indexes, sumary Indexes, 5000 55000 undex 510,000 510000 undex 515,000 515,000 undex	502.405 428.896 276.802 321.087	1,190,625 3,189,654 3,415,055 7,684,581	449,522 396,521 264,740 299,581	1.237.972 2.851.197 3.236.215 6.298.674	126.725 264,415 224,576 302,040	253.929 2.012.652 2.909.627 7.390.729	104,156 242,768 217,927 284,435	354,157 1,771,592 2,701,943 6,011,118	898.871 1.219.476 863.844 1.072.606	838,863 1.177,832 848,213 1,048,605	212,011 414,798 275,959 320,376	244,910 1,464,511 2,099,691 5,771,842	162.783 339.606 271,775 318,784	29,141 205,676 344,708 1,368,276	162,790 339,606 271,775 318,804	29.206 205.676 344.708 1,369.425

International participant state and and and and and and and and and and			Adlateted			Joint	Joint returns of husbands and	eturns of husbands and wives	185		Mumber of						
Math Math <th< th=""><th>Size of adjusted gross income</th><th>Number of returns</th><th>gross Income</th><th>Salaries and (gross</th><th><u> </u></th><th>Number of</th><th>Adjusted</th><th>Salaries an</th><th>d wages</th><th></th><th>axemptions other</th><th>Taxable l</th><th>Income</th><th>Income tax after credita</th><th>the stree</th><th>Total income</th><th>me tax</th></th<>	Size of adjusted gross income	Number of returns	gross Income	Salaries and (gross	<u> </u>	Number of	Adjusted	Salaries an	d wages		axemptions other	Taxable l	Income	Income tax after credita	the stree	Total income	me tax
Inter $(0, -1, 0)$			deficit	Number of returne	1	returns	1	Number of returns	Amount		1	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Tuta Cutadity Cutadity <th< th=""><th></th><th>(1)</th><th>(2)</th><th>(3)</th><th>3</th><th>(5)</th><th>(8)</th><th>ε</th><th>(8)</th><th>6</th><th>(10)</th><th>(11)</th><th>(12)</th><th>(13)</th><th>(14)</th><th>(15)</th><th>(16)</th></th<>		(1)	(2)	(3)	3	(5)	(8)	ε	(8)	6	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Matrix Matrix<		4 626 025	52 201.080	4 191 557	43 820 805	2 802 412	40.806.864	2.350.738	34 160.058	10.202.01	11 720 066	3 636 017	33 573 046	3 261 135	7 260 725	3 242 262	7 312 878
Matrix Sectors (17) Station (17) Statio	51 000	307 668		252 681	222 899	42.945	-512.806	16.960	80.281	440.614	417.289	1		1	-	200	2784
Matrix Matrix<		347,959		316,616 264,004	487.125 668.093	47,182 47,788	71,247	32,996 38,028	80.932 110,378	526,906 448,521	498,368] 130,137	45,714	80,880	3,157	80,680	3,157
R.M.M. R.M.M.M. R.M.M.M.M.M.M.M.M.M.M.M.M.M.M.M.M.M.M.M		262,669 267,981		232,658 229,664	822,000 1,001,035	95,565 86,212	337,876 394,001	80,124 73,520	294,811	561,407 596,331	529.378 544.812	167,333 234,539	161,178 357,977	145,329	18,238 43,014	145.329	18,238 43,014
Matrix 1000000 1000000 10000	under 56.000 under 58.000 under 58.000 under 510,000 tuder 510,000	272.974 264.384 227.732 187.198 187.198 222.090	1,499,792 1,720,293 1,702,099 1,584,293 2,107,525	242,733 243,984 204,534 168,048 210,828	1,344,369 1,558,129 1,511,235 1,408,434 1,969,055	101,614 136,800 112,298 103,132 130,806	559,666 896,129 871,720 871,720 1,244,212	91,490 125,139 95,998 87,156 122,049	514,511 809,479 703,114 724,541 1,155,626	599,028 688,453 597,763 528,074 595,868	564,626 666,264 556,019 504,758 804,758	253,817 248,908 226,426 181,724 181,724 221,548	589,116 731,670 835,899 832,338 1,186,475	196,484 212,311 212,365 172,774 218,992	74,079 92,925 118,815 126,099 180,140	196,484 212,366 172,774 218,996	74,079 92,925 118,815 126,099 126,099
Mathematical Sector S	0 under \$11,000 0 under \$12,000 0 under \$13,000 0 under \$14,000 0 under \$15,000	174.055 167.507 155.253 154.533 147,096	1,833,386 1,925,667 1,942,443 2,086,983 2,132,124	162,383 157,272 144,768 140,660	1,653,055 1,789,400 1,751,622 1,951,212 1,927,309	116,130 125,733 119,501 124,661 125,077	1,222,826 1,447,319 1,495,219 1,682,929 1,613,920	106,709 119,897 112,321 119,088	1,093,966 1,381,391 1,370,195 1,577,929	518.735 521.519 517.818 493.905 520.508	499,111 503,359 501,777 479,887 504,569	173,676 167,497 155,243 154,523 145,628	1,077,570 1,162,057 1,198,984 1,319,229 1,315,020	171.920 167.176 153.638 152.252 142.444	172.790 186.839 198.012 222.405 222.243	171.920 167,182 153.638 152,252 142,444	172,790 186,856 196,012 222,405 222,243
1074 1745 500.01 900 1360.01 </td <td></td> <td>541.037 286.063 140.074 151.221 45.583</td> <td>9,379,218 6,338,653 3,799,024 5,513,268 3,048,748</td> <td>516,475 267,746 126,504 130,215 32,611</td> <td>8,665,604 5,699,916 3,194,547 3,957,656 1,373,641</td> <td>488,580 270,971 131,928 142,582 40,309</td> <td>8,488,638 6,004,231 3,579,904 5,190,063 2,692,997</td> <td>470.937 255,345 120,319 125,292 30,589</td> <td>7,923,531 5,489,450 3,029,994 3,846,557 1,301,565</td> <td>1.818.989 97.530 475.435 543.953 543.953 160.568</td> <td>1,790,041 975,523 488,825 527,481 151,140</td> <td>540,167 284,622 139,965 151,099 45,346</td> <td>6,380,723 4,509,271 2,860,858 4,306,488 2,514,845 2,514,845</td> <td>538,476 284,131 139,300 150,977 45,007</td> <td>1,150,759 873,282 607,919 1,055,502 849,335</td> <td>539,147 284,257 139,300 150,906 45,050</td> <td>1,151,312 873,894 608,046 1,056,089 852,566</td>		541.037 286.063 140.074 151.221 45.583	9,379,218 6,338,653 3,799,024 5,513,268 3,048,748	516,475 267,746 126,504 130,215 32,611	8,665,604 5,699,916 3,194,547 3,957,656 1,373,641	488,580 270,971 131,928 142,582 40,309	8,488,638 6,004,231 3,579,904 5,190,063 2,692,997	470.937 255,345 120,319 125,292 30,589	7,923,531 5,489,450 3,029,994 3,846,557 1,301,565	1.818.989 97.530 475.435 543.953 543.953 160.568	1,790,041 975,523 488,825 527,481 151,140	540,167 284,622 139,965 151,099 45,346	6,380,723 4,509,271 2,860,858 4,306,488 2,514,845 2,514,845	538,476 284,131 139,300 150,977 45,007	1,150,759 873,282 607,919 1,055,502 849,335	539,147 284,257 139,300 150,906 45,050	1,151,312 873,894 608,046 1,056,089 852,566
Ubb 11477.340 2576.376 1336.653 301162 313165 241.665 267.373 255.377 <th255.377< th=""> 255.377 <th25< td=""><td>00 under \$200.000 00 under \$200.000 00 under \$1.000.000 000 or more</td><td>10,914 2,573 365 133</td><td>1,445,827 732,962 246,360 286,089</td><td>7.757 1.722 247 88</td><td>550,401 170,114 29,433 14,321</td><td>9,928 2,169 103</td><td>1,315,219 616,328 200,848 227,765</td><td>7.382 1.583 223 78</td><td>531,122 162,623 27,561 10,748</td><td>39,478 9,005 1,239 453</td><td>36,256 7,859 1,070</td><td>10,803 2,538 351 128</td><td>1,182,575 600,127 187,976 216,956</td><td>10.722 2.524 346 127</td><td>514,808 318,438 112,795 139,331</td><td>10,779 2,545 354 132</td><td>518,196 323,896 114,567 143,718</td></th25<></th255.377<>	00 under \$200.000 00 under \$200.000 00 under \$1.000.000 000 or more	10,914 2,573 365 133	1,445,827 732,962 246,360 286,089	7.757 1.722 247 88	550,401 170,114 29,433 14,321	9,928 2,169 103	1,315,219 616,328 200,848 227,765	7.382 1.583 223 78	531,122 162,623 27,561 10,748	39,478 9,005 1,239 453	36,256 7,859 1,070	10,803 2,538 351 128	1,182,575 600,127 187,976 216,956	10.722 2.524 346 127	514,808 318,438 112,795 139,331	10,779 2,545 354 132	518,196 323,896 114,567 143,718
Utert 440.270 4,800.423 405,614 4,055,115 251,814 3,006,659 3,268,301 1,238,546 1 73,381 -55,737 35,716 59,219 2,178 3,006,659 3,568,546 4,055,115 251,814 3,006,659 3,568,546 4,055,115 251,814 3,006,659 3,568,546 4,055,115 251,913 245,825 259,10 1,1223 466,659 4,551,123 24,956 24,512 24,956 24,513 24,956 24,513 24,956 24,513 24,956 24,513 24,956 24,513 24,956 24,513 24,956 24,513 24,956 24,513 24,956 24,756 24,956 24,756 24,956 24,756	ums, summary ar 55,000 20 under 510,000 200 under 515,000 200 or more	1,477,240 1,174,378 798,444 1,177,963	2,876,326 8,614,001 9,920,603 30,790,150		3,201,152 7,791,223 8,972,598 23,655,632	319,692 584,650 611,102 1,086,968	413,675 4,414,784 7,662,213 28,315,992	241,628 521,831 575,532 1,011,748	876,133 3,907,271 7,073,502 22,303,150	2,573,779 3,009,186 2,572,485 4,046,650	2,400,125 2,872,867 2,488,503 3,958,571	532.009 1.132.423 796.567 1.175.018	564,869 4,175,497 6,072,860 22,759,819	409.169 1,012.926 787.430 1,171.610	64,409 601,058 1,002,290	409,376 1,012,930 787,436 1,172,550	67,194 601,093 1,002,307 5,642,283
3.3.81 16.5.01 29.96 30.218 4.778 2.910 10.750 4.600 7.2.81 75.271 55.277 2.910 10.750 4.600 4.785 2.910 10.750 4.600 7.2.81 75.271 55.272 2.906 7.785 5.943 9.276 5.943 4.966 7.2.81 100.784 5.3470 5.3423 19.026 5.343 9.276 5.910 10.750 7.2.73 100.784 5.3470 5.3462 10.320 5.3453 9.026 4.496 5.3471 9.927 5.910 7.715 9.1744 9.927 9.927 5.910 7.713 7.715 7.717 9.927 9.926 6.747 9.7426 9.747 9.7426 9.747 9.7426 9.747 9.7426 9.747 9.7426 9.747 9.7426 9.747 9.7426 9.747 9.7426 9.747 9.7426 9.747 9.7426 9.747 9.7426 9.747 9.7426 9.747 9.747			4,880,423		4,058,157	251,814	3,806,839	227,689	3,269,301	1,239,546	1,200,462	335,793	2,702,150	308,960	519,918	309,000	520,847
7.47 27.48 19.0308 23.52 19.0228 9.055 44.000 5.747 34.376 39.356 10.238 10.3083 15.362 100.228 9.055 44.000 5.747 34.376 39.356 10.258 105.362 106.228 9.057 100.306 5.747 34.376 39.357 10.258 116.262 106.452 17.776 15.5706 19.807 12.2026 67.776 67.776 11.7582 166.327 17.7765 13.667 12.461 12.462 67.776 <td< td=""><td></td><td>·</td><td>-16.840 55.577 75.724 72,966 100.767</td><td></td><td>30.218 54.943 61.614 65.762 83.410</td><td>4,778 2,896 5,208 8,748</td><td>-28,552 4,763 11,992 18,270 39,246</td><td>2,910 2,573 2,695 4,865 6,187</td><td>10,750 5,893 4,751 17,115 26,135</td><td>48,603 49,268 44,823 37,914 51,134</td><td>47,687 48,689 39,561 35,416 44,795</td><td></td><td>6,503 15,996 27,287</td><td>9,283 114,068</td><td>546 3,802 3,630</td><td>9,295</td><td>661 1,802 3,630</td></td<>		·	-16.840 55.577 75.724 72,966 100.767		30.218 54.943 61.614 65.762 83.410	4,778 2,896 5,208 8,748	-28,552 4,763 11,992 18,270 39,246	2,910 2,573 2,695 4,865 6,187	10,750 5,893 4,751 17,115 26,135	48,603 49,268 44,823 37,914 51,134	47,687 48,689 39,561 35,416 44,795		6,503 15,996 27,287	9,283 114,068	546 3,802 3,630	9,295	661 1,802 3,630
1,582 16.322 17.065 13.003 136.641 12.477 138.943 1,782 255,164 10.004 17.455 13.055 13.055 13.055 16,732 15,753 13.255 13.055 13.055 13.055 13.055 16,737 24,155 13.255 13.255 13.055 13.055 16,737 24,155 13.255 13.255 13.255 13.255 15,737 13,045 13.255 13.255 17.3515 53.050 214,546 13.055 14.445 13.255 13.255 53.040 214,547 13.040 12.566 13.255 13.255 53.040 20157 24.040 25.109 11.566 13.055 17.357 23.040 20157 21.001 11.566 13.255 13.556 17.357 23.040 20157 23.0401 25.643 13.556 13.556 17.357 23.148 20157 23.0401 23.564 11.566 25.911 12.667 12.243 20167 23.041 23.564 23.564 23.564 23.666 17.357 20157 23.6910 25.610 25.911 11.65 25.911			150,693 105,030 142,744 126,927 179,540		130,228 90,459 108,100 113,396 155,702	8,055 6,844 9,137 9,354 16,201	44,010 44,956 68,190 80,347 152,995	5,747 6,153 6,009 8,837 15,047	34,376 39,124 42,002 76,226 129,858	58,665 36,385 46,770 40,716 58,429	54,400 35,982 42,056 38,738 66,013	25,630 15,077 18,989 13,998	59,822 48,137 55,067 64,713 83,784	19,102 11,971 18,143 13,441	7.653 6.688 9.595 9.549 11,931	19,102 11,971 18,143 13,441	7,853 6,688 9,595 9,549
58.275 1.001.814 56.133 912.064 54.538 940.948 52.499 956.517 231.128 20157 1.001.814 55.133 912.064 54.538 940.948 52.499 956.567 223.1128 20157 1.001.814 55.133 912.064 54.538 940.948 52.499 956.567 223.1128 20157 1.20167 2.301 11.552 356.31 11.556 356.31 11.563 46.369 46.309 46.309 46.309 46.309 46.309 46.369 46.309 46.369 46.369 46.369 46.309 46.309 46.309 46.309 46.309 46.309 46.309 46.309 46.309 46.309 46.309 46.309 46.309 46.309 46.309 46	· · ·		186,322 205,184 209,853 245,029 211,754		174,695 179,053 198,795 218,510 199,828	13.093 13.666 13.923 15.096 12.763	138,037 156,541 173,977 204,165 184,984	12,477 12,022 13,424 13,895 12,554	129.943 133.095 162.552 179.512 177,829	57.753 59.000 60.676 67.770 53.040	57,077 57,608 60,177 67,012 67,012	17,358 17,473 16,699 18,117 14,588	95,664 113,783 115,101 138,155 121,614	16,235 17,293 16,085 17,939 14,475	14,838 18,366 17,599 22,543 20,219	16.235 17.293 17.939 17.939	14,838 18,366 17,599 22,543 20,219
466 61,559 330 27,280 425 56,429 360 25,181 1,830 107 23,881 363 27,280 425 56,429 360 55,181 1,830 21 21,576 17 6,177 104 26,040 955 6,13 430 21 21,576 17 6,177 108 19,733 14 5,615 69 265,56 286,195 131,963 285,947 56,739 365,749 132,300 281,955 251,126 251,126 561,556 551,742 551,556 551,742 551,556 551,742 551,556 551,556 551,556 551,556 551,556 551,556 551,556 551,556 551,556 551,556 55			1,001,814 570,401 327,921 336,810 189,051		912,081 624,189 285,030 225,767 99,524	54,538 2888 11,652 9,095 2,730	940,948 641,809 315,697 329,814 179,348	52,499 28,080 11,160 7,981 2,216	858,517 607,307 275,692 222,839 96,811	231,128 122,442 49,649 40,330 12,702	227,822 121,691 49,493 39,498 12,212	58,241 30,121 12,091 9,284 2,876	606,045 440,850 224,432 239,984 142,743	57,171 29,857 9,137 2,865	101,660 83,638 46,038 53,854 53,854 45,358	57.181 29.871 9.139 2.866	101,668 83,447 86,038 53,923 45,483
145 306 289 105 131 963 285 947 26 231 45,719 19,230 54,643 231,742 865 947 26 245 94 231,742 853 94 24,749 853 94 231,742 853 94 24,749 854 94 24,749 854 94 24,749 854 94 24,749 854 94 24,749 854 94 24,749 854 94 24,749 854 94 24,749 854 94 24,749 854 94 24,749 854 94 24,749 854 94 24,749 854 94 24,749 854 94 94 954 94 954 954 954 954 954 954			61,599 29,881 21,576	383 86 17	27,280 8,416 6,177	425 104 18	56,429 29,040 19,733	360 95	25,181 8.378 5,615	1,830 430 69	1,695 374 62	466 104 21	49,490 23,605 18,275	464 104 21	21,287 12,339 10,983	464 105 21	21,435 12,593 11,186
	All Rahms, summary; Under 55,000 25,000 under 51,000 310,000 under 51,000 515,000 or more 515,000 or more		288,195 704,935 1,058,143 2,639,155	131,963 85,734 80,410 107,537	295,947 603,884 970,882 2,188,445	26,231 49,591 68,541 107,451	45,719 390,498 857,804 2,512,818	19,230 41,893 64,372 102,394	64,643 321,586 782,932 2,100,140	231,742 250,985 298,239 458,580	216,348 237,189 294,078 452,847	45,888 92,466 84,235 113,204	49.787 322.523 584.317 1,745,524	35.257 78.975 82.027 111.701	5,978 45,416 93,565 374,956	35,269 79,975 82,027 111,729	6,093 45,416 93,565 375,771

Individual Returns/1975 • State and Regional Data

Table 5.4-All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States-Continued

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		Adjusted	Contract		John	returns of hu	Joint returns of husbands and wives	Ę		Number of						
Size of adjusted gross income	Number of returns	gross Income		(gross)	Number of	Adjuated gross income	Salaries and	eeden p	Total number of	axemptiona other then	Taxable income	Income	credits	ts arrer	Total income	Te tax
		Genet	Number of returns	Amount	etume	de ficit	Number of returns	Amount		blindness	Number of returns	Amount	Number of returna	Amount	Number of returns	Amount
	ε	(2)	(6)	•	(2)	(9)	6	6	6)	(10)	6	(12)	(13)	(1)	(15)	(16)
Vermont				120 041 1			100.10	101 Tee	235 OC1	464 670	Tac ore		aug - 61			300 500
Total	13004	969 6771		1.4.2.4.1 9.372	144.001 018.6	-10.929	100.18	007.1U1.1	24.243	2/0.942	-	1,050,486	131,300	203,846		626°ED2
0.028 - 0.000 \$2,000 under \$2,000 \$3,000 under \$5,000 \$4,000 under \$5,000	10,146 10,146 9,694	18,655 25,668 36,132 43,316	10.177 8.423 7.896 8.500	14,743 20,873 26,429 34,669	2,433 3,130 3,303 3,030	6,219 6,219 11,029] 3.145 2.026 2.865	5,598 6,896 9,758	22,166 19,763	16,629 16,051 19,774 18,779	4.245 6.906 7,929	1,647 6,362 13,700	2,707 6,149 6,274	121 731	2.707 6.149 6.274	121 731 1,785
\$5,000 under \$5,000 \$7,000 under \$7,000 \$7,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$5,000	11,983 9,618 8,942 11,156	65,926 62,556 68,956 84,094	10,396 8,961 8,260 10,247	54,664 54,122 61,022 78,839 98,551	3,390 4,517 6,632 7,798 6,647	18,585 29,216 49,728 65,567 63,371		11,108 25,063 46,470 53,853 57,329	24,136 21,551 27,983 30,706 31,263	21,340 20,225 29,478 30,225	11,285 9,479 8,582 10,877	26,533 28,329 28,704 28,704 86,244	9,281 9,281 7,653 10,457	3,499 3,614 8,854 1,018	9,281 8,613 7,653 10,457	3,499 3,614 3,854 6,945
511000 urder 511000 512000 urder 512000 512000 urder 512000 512000 urder 514000	7,626 8,559 8,551 8,545 5,391	79.301 83.662 107.389 61.217 77,884		63,718 63,718 93,288 54,852 68,552	5,705 5,939 7,169 3,240 4,397	59,185 67,982 89,988 43,677 63,544		45,526 59,200 77,914 38,096 59,967	23,524 26,099 28,114 14,522 17,857	22,554 24,910 25,731 14,245 17,718	7,626 7,295 8,555 4,546 5,391	45,751 46,515 66,272 39,152 48,428	7,367 7,245 8,546 5,281	7,098 7,244 10,930 6,759 8,759	7,367 7,245 8,506 4,546 5,281	7,098 7,244 10,930 6,759 8,266
515,000 under 22,000 25,0000 under 22,000 25,0000 under 22,000 25,0000 under 510,000 26,0000 under 510,000	18.060 7.987 3.983 4.149 1.175	311,778 176,871 107,972 151,996 73,136	16.578 7.513 3.705 9.427 841	265,016 145,864 89,198 105,342 28,267	16.441 7,645 3,633 3,633 3,634	284.264 169.330 98.502 133.906 64.959	15.269 7.373 3.495 3.072 813	244,553 144,172 83,541 96,430 27,856	59,269 30,361 17,408 16,193 4,386	57,661 30,131 17,118 15,496 4,181	18.052 7.986 3.983 4.145	208.670 122.763 75,849 111.559 56,357	18.001 7.982 3.983 4.145 1.167	37.473 23.482 15.868 15.868 15.868 19.619	18.001 7.982 3.983 4.145 1.167	37,473 23,482 15,868 28,105 28,105
\$100,000 under £200,000 £200,000 under \$500,000 £200,000 under \$1,000,000 \$1,000,000 or more	3	17,510 7,378	88	3,991 827	113	14,536	12.	3,812 [.] 816	505	451	23	12,859 5,180	53 23	5,572 2,876	133	5,613 2,901
All returns, summary Under 55,000 55,000 under 151,000 515,000 under 151,000 515,000 or more	55,910 53,917 33,415 35,511	114,247 405,524 409,453 846,640	45,162 49,146 31,287 32,167	105,286 347,198 351,985 638,504	15,493 28,493 26,450 32,514	25,395 25,395 226,467 324,376 770,649	10,143 26,053 24,987 30,118	26.079 193.822 280.703 601.180	105,413 135,639 110,116 128,188	96.275 128.344 105.158 125.095	19,080 52,381 33,413 35,493	21.709 199.436 246.115 593.238	15,130 47,797 32,945 35,434	2,624 28,930 40,298 131,996	15,130 47,797 32,945 35,434	2,636 28,930 40,298 132,062
Vinginia Totai	1,916,588	22,634,997	1,750,947	19,431,358	1,057.223	17,388,602	965,042	14,984,414	4.675,115	4.674.534	1,547,046	14,425,995	1,445,063	2,997,861	1,445,245	3,000,107
Under \$1,000 \$100 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$2,000 \$4,000 under \$5,000	142,099 113,787 105,348 97,854 97,854	48,432 173,501 259,055 342,133 456,324	122,460 104,173 99,408 77,121 89,136	108,152 156,884 239,907 258,364 385,587	15,435 13,522 27,969 27,187 25,897	-92,922 23,640 69,393 98,347	7,201 11,283 24,020 22,393 16,479	50.716 19.886 58.232 76.566 63.805	183,514 150,129 188,856 194,394	181,603 141,933 181,115 171,168 171,168		- 16.330 55.705 148.847	26,345 55,433 71,113	1,236 5,971	80 26.346 55.433 71,113	336 1,236 5,971 18,603
\$5,000 under 96,000 \$2,000 under 87,000 \$7,000 under 82,000 \$2,000 under 810,000	112,129 89,055 100,825 95,541 75,938	615,507 574,626 758,061 822,078 719,975	94,483 75,229 91,423 87,654 67,145	513,051 460,191 664,025 720,731 596,985	39,627 33,114 62,575 39,502 40,161	216,982 216,258 470,589 337,332 360,296	30,702 25,891 32,102 32,102	167,494 155,170 401,897 273,195 320,675	223,401 204,312 283,759 224,794 199,872	202,830 181,545 270,102 205,888 189,399	106,896 86,323 95,313 75,938	253,827 258,817 353,798 477,130 415,355	82,792 78,108 92,935 89,166 74,360	33.769 34,948 47,976 78,493 65,289	82.792 78.108 92.935 89.166 74.360	33.769 34,948 47,976 78,493 65,289
\$10.000 under \$11.000 \$12.000 under \$12.000 \$12.000 under \$12.000 \$13.000 under \$12.000 \$14.000 under \$15.000	70,696 62,012 68,432 67,946 71,302	745,310 715,892 855,455 918,568 1,030,636	64,340 59,607 63,669 63,669 63,669	651,660 636,825 775,205 829,301 968,110	44,332 42,217 45,754 48,951 57,980	467.943 468.267 569.033 663.316 839.298	40.370 40.811 43.842 47.580 56.197	406,183 437,331 522,133 612,963 797,277	185,305 183,748 199,992 191,503 234,5333	177,316 178,125 194,687 189,106 232,935	70,696 62,002 86,428 67,946 71,302	454,959 416,624 549,180 586,889 650,415	69,697 61,094 68,116 67,147 70,193	74,699 88,449 94,218 101,523 109,772	69,897 61,094 68,118 67,147 70,193	74,699 68,449 94,218 101,523 109,772
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$20,000 \$25,000 under \$50,000	236,434 136,463 69,809 81,785 16,685	4,092,430 3,037,982 1,000,638 2,987,295 1,080,843	226,890 132,567 66,579 77,956 13,631	3.773.059 2.733.382 1.677.657 2.469.533	206,673 124,722 63,724 79,453 15,472	3,587,780 2,781,352 1,734,778 2,914,262 998,543	199.515 121,932 61,799 75,849 13,090	3.346.096 2.529.078 1.549.306 2.419.891 580.545	757,028 458,065 242,318 300,604 62,995	745,839 450,646 236,394 295,490 60,053	236,388 135,813 69,609 81,775 16,595	2,717,610 2,115,613 1,393,714 2,240,752 844,686	231,443 135,545 69,809 81,725 16,588	485,532 410,566 300,536 555,944 284,632	231,443 135,545 69,609 81,738 16,675	485,532 410,566 300,536 556,147 556,147 285,137
\$100,000 under \$200,000 \$200,000 under \$100,000 \$500,000 under \$1,000,000 \$1,000,000 or more	2.656 529 73 27	349,604 142,276 47,284 46,256	2,121 435 56 23	155,082 41,840 7,529 5,582	2,387 484 64	314,430 130,513 41,164 33,935	1.987 417 53 18	145,988 40,602 7,052 2,263	10,071 1,892 246 87	9.372 1.738 221 79	2,642 525 72 27	283,891 117,163 35,936 38,654	2,627 525 72 27	121,884 58,570 21,728 23,523	2,628 525 73 27	122,407 59,059 21,915 23,526
All returns, summery Inceer \$5,000 \$5,000 under \$10,000 \$15,000 under \$15,000 \$15,000 or more	560,251 473,488 340,388	1,182,581 3,491,046 4,266,881	492,298 415,934 322,457 520,258	1,148,874 2,854,983 3,861,100	110,010 214,979 234,234 493,000	212.722 1.821.467 3.027.857	81.376 180.206 228.600	269,205 1,318,430 2,775,887 10,620,891	911,590 1,136,138 994,081 1,833,306	852,759 852,759 1.048,774 972,169	198.270 464.758 340.374 543.646	220,883 1,759,026 2,658,067 9,788,018	152,892 417,361 336,449 538,381	25,810 260,475 448,661 2,262,914	152,972 417,361 336,449 \$38,463	26.146 260,475 448,661 2,284,825

		A 41-14-14	11		Joint	returns of hu	Joint returns of husbanda and wives	×85								
Size of adjusted gross income	Number of returns	gross	Salaries an (grot	es and weges (gross)	Number of	Adjusted prose	Salaries and wages	nd wages	Total number of	atemptions	Taxable Income	ncome	Income tax after credits	k after s	Total income	Te tax
		deficit	Number of returns	Amount	atume	deficit	Number of returna	Amount		blindness	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(1)	(2)	(9)	e	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(18)
Waahington				<u> </u>												
Tobal	1,443,115	17,556,907	1,291,057	14,462,151	823,944	13,590,521	733,662	11,135,180	3,687,366	3,535,357	1,174,942	11,511,986	1,099,519	2,406,933	1,099,528	2,407,963
Urder \$1,000 \$2,000 under \$2,000 \$2,000 under \$2,000 \$1,000 under \$2,000	79,272 93,769 84,017 68,990 76,473	46.971 140.235 210.191 235.527 347,706	67,440 89,326 78,324 57,927 61,015	64,054 139,574 193,778 187,238 187,238 253,071	13,084 9,907 15,939 21,831 23,311	-63,153 14,311 39,240 74,038 105,047	6,642 21,940 17,758 19,806	30,603 46,391 62,528 68,782	121,569 124,278 140,032 142,054 152,773	117,431 120,180 135,707 124,185 134,550	38.024 43.744 63,870	12,457 38,227 105,413	22,768 38,279 52,904		22,773 38,279 52,904	819 4,136 13,356
\$5,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$1,000 under \$3,000 \$3,000 under \$3,000	72,534 88,653 57,388 61,643 55,843	397,309 576,193 431,241 524,423 534,438	60.825 75.073 49,460 53,268 49,499	325,478 475,241 348,866 429,175 437,255	19,941 56,747 26,992 28,710 27,333	107,423 367,966 203,360 241,953 261,100	12.766 48.209 21.569 25.149 25.149	64,104 300,180 144,623 197,772 174,426	139,563 227,908 134,321 131,256 141,585	126,499 211,661 124,597 121,859 132,541	70,072 55,111 55,111 53,565	168,063 241,892 216,402 298,273 285,160	51.993 71.798 52.842 57.004 53.565	23,975 29,794 31,130 47,032 44,894	51,993 71,798 52,842 57,004	23,975 29,794 31,130 47,032 44,894
\$10,000 under \$11,000 \$12,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$13,000	51,607 56,294 55,096 45,774 55,851	543,054 645,306 669,165 616,127 808,456	45,909 52,211 52,585 44,272 52,749	463,423 574,802 642,168 569,430 756,747	32,766 37,868 39,628 39,628 33,122 44,296	344,507 434,165 484,064 445,082 642,126	30,418 35,383 36,916 31,620 41,194	309,357 376,876 447,608 411,822 594,187	124,899 152,261 159,715 135,565 135,565	121,297 146,588 154,401 134,895 182,479	51,807 56,294 55,096 45,774	337,944 407,409 431,631 382,872 515,437	51,807 53,929 54,296 45,515 55,735	55,973 65,511 72,936 65,085 89,413	51,807 53,929 54,296 45,515 55,735	55,973 65,511 72,936 65,085 89,413
\$15,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$30,000 \$30,000 under \$100,000	199,203 107,289 52,791 63,978 13,777	3,435,157 2,396,660 1,426,909 2,301,235 905,937	190,201 99,390 48,583 51,641 9,560	3,115,880 2,181,742 1,237,318 1,526,090 391,262	169.175 99.761 49.962 59.060 13.021	2.927,528 2.221,418 1.353,966 2.119,164 859,950	162,038 93,728 45,982 50,257 9,226	2,673,358 2,049,938 1,181,475 1,480,239 376,946	648,339 386,384 172,385 207,507 51,604	638,938 377,855 170,097 200,703 49,669	198,176 107,289 52,791 63,977 13,777	2.306.392 1.694.806 1.102.610 1.839.791 754.866	197,566 106,635 52,563 63,964 13,710	420,047 330,439 236,636 449,905 251,512	197,566 106,635 52,563 63,964 13,710	420,055 330,439 236,636 449,905 251,881
\$100,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$1,000,000 \$1,000,000 or more	2,234 388 45 5	290,138 107,407 30,435 10,629	1,550 308 37	108.277 36.648 4.513.	2.078 370 37	269,897 102,475 24,265 10,629	1,492 299 31	103,157 36,331 3,957	8,390 1,533 148 18	7,689 1,390 133	2,219 386 46 5	247,784 92,114 25,926 6,517	2,209 386 46	106,851 47,588 15,693 4,291	2,213 386 46	107,003 47,840 15,879 4,291
All returns, summary Ureat 55,000 under 35,000 55,000 under 315,000 315,000 under 315,000	402.521 336.061 264.822 439.711	886,687 2,463,604 3,302,108 10,904,507	353,932 288,125 247,726 401,274	837,715 2,016,015 3,006,570 8,601,850	84.072 159.723 186.680 393,469	169,483 1,181,801 2,349,944 9,889,292	66,146 128,928 175,531 363,057	208,505 881,105 2.140,049 7.905,522	681,506 774,633 754,919 1,476,308	632,053 717,157 739,660 1,446,487	145,638 325,820 264,818 438,666	156.098 1.209.790 2.075.293 8.070.807	113,951 287,202 261,282 437,084	18,227 176,825 348,919 1,862,962	113,956 287,202 261,282 437,088	18,310 176,825 348,919 1,863,930
West Vrginla Total	609,955	6,707,337	582,806	5,789,886	363,173	5,213,275	337,497	4,531,329	1,584,611	1,541,586	4 0 0,779	4,332,319	457,480	889,422	457,484	890,118
Under 31,000 31,000 under 22,000 32,000 under 32,000 32,000 under 32,000	36,843 34,375 33,212 24,383 39,502	9,676 53,049 82,047 86,024 179,589	35,958 30,781 31,208 20,920 35,731	28,079 47,194 72,558 77,115 157,366] 18.052 9.764 13.267	27.726 35.857 59.350	15,602	36.406	43.111 45.966 52.789 54.311 91,780	43.107 44.566 46.795 52.912 86.970	15,989 16,019 30,630	3,452 14,679 49,697				 1,778 5,466
55,000 under 55,000 57,000 under 32,000 35,000 under 32,000 39,000 under 310,000	32,774 35,906 35,906 28,147 39,540 26,188	160,026 234,004 212,383 336,036 245,635	29,179 31,212 32,726 32,975 25,617	153.004 200.351 170.018 272.679 237.200	12.788 16.317 15.549 25.151 13.596	69.234 105.247 119.269 213.979 213.979	10,592 13,022 11,527 23,181 13,025	53,118 82,157 91,510 191,125 119,474	83,147 79,842 95,943 103,225 57,577	80,349 76,453 88,948 101,826 57,006	25,776 35,508 35,249 39,142 26,188	65,267 112,092 92,769 185,972 185,459	19,382 31,005 23,445 39,142 39,142	9.091 14.593 13.577 28.432 25.957	19,382 31,005 23,445 39,142 39,142	9,091 14,593 13,577 28,432 25,957
\$10,000 under \$11,000 \$12,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000	31,396 21,969 21,663 35,968 35,958 20,057	329,191 251,731 270,700 485,528 485,528	30,695 19,382 21,272 34,619 19,863	316,454 208,015 255,589 485,343 282,559	21.429 16.151 15.626 32,014 19,543	224,954 184,788 194,537 432,322 285,276	20.936 13.564 15.453 30.981 19.369	215,268 149,925 185,886 416,357 275,043	95,674 62,165 55,586 107,470 70,787	95,494 59,256 54,746 106,743 67,879	31.396 21.969 21.653 35.958 20.057	198,980 159,806 181,765 324,414 190,015	31,396 21,969 21,653 35,231	32,089 26,760 31,769 54,498 31,830	31,396 21,969 21,653 35,231 19,759	32,089 26,760 31,769 54,498 31,830
\$15,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$20,000 \$30,000 under \$100,000	80,115 38,438 13,114 11,135 4,102	1.377,260 949,357 354,467 397,615 269,988	77,939 36,562 12,325 9,853 3,195	1.284,413 760,851 293,898 278,850 134,394	71.531 35.398 12.215 9.940 3.812	1.230,874 781,156 329,309 355,042 250,244	70,427 34,769 11,426 8,957 3,074	1,171,615 727,136 277,188 255,416 129,839	261,282 120,275 45,613 39,530 14,511	258,016 119,321 45,017 38,638 13,536	60,113 36,438 13,113 11,135 4,100	961,030 638,267 269,341 316,958 232,289	80,012 38,438 13,113 11,130 4,100	176.662 128.542 58,068 80,098 81,493	80,012 38,438 13,114 11,130 4,102	176,662 128,542 58,071 80,098 81,589
\$100.000 under \$200.000 \$200.000 under \$200.000 \$500.000 under \$1.000.000 \$1.000.000 or more	23 23 10 23 10 10	114,108 60,522 15,482 19,182	655 178 22	48.137 15.732 2.764 7,303	 85 86 80	102.733 52,713 30,971	606 167 29	45,384 15,487 9,249	3,390 758 71 28	3.228 688 88 88 88 88 26	213 213 200	98,487 52,412 14,013 18,155	233 88 8 8 9 8 9 8 9 8 9 9 9 9 9 9 9 9 9	42,406 27,858 0.540 9,915	213 213 23 213	42,770 27,916 8,628 10,002
All returns, summary Under 55,000 55,000 under 310,000 510,000 under 315,000 515,000 or more	168.315 162.555 131.033 148.052	410.384 1.209.084 1.829.886 3.457.980	154,588 141,709 125,851 140,738	382,331 1,033,251 1,527,960 2,826,342	41,083 83,401 104,763 133,926	122,833 635,423 1,321,877 3,133,042	36,383 71,347 100,303	120,372 537,385 1,242,260 2,631,294	287.957 419.734 381.882 485.458	274,350 404,582 384,118 478,536	59,838 151,863 131,033 148,045	67,828 610,559 1.054,979 2,598,954	40,371 139,162 130,068 147,939	7,244 91,651 176,945 613,582	40,371 139,162 130,008 147,943	7,244 91,651 176,945 614,278
Footnotes at end of table.																

Continued (All figures are estimates based on samplas—monay amounts are in thousands of dollars)

Individual Returns/1975 • State and Regional Data

Table 5.4—All Returns: Adjusted Gross income, Salarles and Wages, Exemptions, Taxable income, and income Tax, by Size of Adjusted Gross income and States— Continued

			[All fig	All figures are estim	estimates based or	amples-	<u></u>	are in thousands	nds of dollars							
	Number of	Adjuated	Salaries and ((pross)	angew b	Totut	Adjueted	Salartee and whyse	a de la	Total	Number of exemptions	Taxable 1	Income	Income tax credits	ts after	Total incon	ě.
	returne	-	Number of returns	Amount	Number of returns	de fict	Number of returns	Amount		blindnes	Number of returns	Amount	Number of returns	Amount	Number of returne	Amount
	3	(3)	ĉ	(7)	(9)	(9)	ε	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wisconsin Total	1,786,831	19,639,183	1,570,614	16,607,349	904,856	15,007,427	669'098	12,436,846	4,068,383	4,407,202	1,426,885	12,095,673	1,333,044	2,384,348	1,333,061	2,385,150
	110 469		RS BRA	R1 071	21 025	10	11 805	30 755	188.406	168 SOU						
\$1,000 mider \$2,000 \$2,000 under \$2,000 \$2,000 under \$4,000 \$4,000 under \$4,000	134,019 108,191 125,119 94,284	202,919 266,436 436,547 426,547	00,032 90,703 74,100	177,778 219,539 337,913 294,856	16,486 16,486 29,341	29,499 40,792 96,856 139,944	11.811 12.157 19.684 23.561	33,561 33,561 86,975	203.036 175.136 219.421 207.541	192,545 156,925 194,761	37.44 97,114 79,865	14.596 83.378 128.880	22,984 79,656 91,896	797 10.572 18.408	23,010 79,656 81,696	842 10.572 16.406
\$5,000 under \$5,000 \$7,000 under \$5,000 \$7,000 under \$2,000 \$7,000 under \$2,000 \$8,000 under \$2,000 \$8,000 under \$10,000	85.873 94.120 94.120 94.462 94.462 94.462		73.605 73.885 65.277 44.366	421,088 483,217 466,282 377,737 912,963	21,970 25,979 29,430 28,241	121,879 165,025 223,413 239,534 447,920	15,548 17,897 24,581 19,323 41,580	92,964 115,165 188,256 372,649	166,379 178,486 172,486 152,333 200,070	148,139 160,688 159,882 133,612	82,569 81,952 70,305 83,920 79,378	206.081 262.783 270.870 304.672 304.672	88,248 73,723 64,383 60,600 79,066	29.494 37.216 40.110 47.927	88.246 73.723 80.800 79.066	29.494 37.218 40,110 47.927 72.207
510.000 under 511.000 512.000 under 512.000 512.000 under 512.000 514.000 under 513.000 514.000 under 513.000	72,678 64,360 70,202 65,129 65,129		67,585 59,979 88,030 83,108 83,108 73,403	648,549 652,349 795,703 913,009 981,588	44.052 42,526 55,741 50,259 59,035	458.221 486.979 698.767 875.742 652,061	39,850 39,720 52,837 48,239 57,783	365,757 365,757 430,990 946,601 788,687	197,952 183,919 232,718 221,073 218,060	195,395 177,358 229,571 221,073 212,115	72,638 64,360 70,182 85,128 75,454	453.646 467.573 467.573 533.480 541.742 710.217	70,721 63,561 68,165 84,901 75,191	74,405 79,013 86,717 90,187 123,660	70.721 63.561 99.165 94.901 75.191	74,405 79,013 86,717 80,167 123,660
\$15.000 under £20.000 \$50.000 under \$20.000 \$50.000 under \$20.000 \$50.000 under \$50.000 \$50.000 under \$50.000 \$50.000 under \$50.000	249.724 126.940 49.882 37.977 13.642	4,279,976 2,602,394 1,359,015 1,340,394 1,340,394	238,241 121,475 48,243 32,346 11,504	3,919.725 2,482,983 1,114,535 941,970 572,011	225,171 123,113 47,931 35,067 13,083	3,975,006 2,717,108 1,307,683 1,208,389 887,160	215,686 119,194 44,942 31,004 11,206	3,586,382 2,443,928 1,079,429 933,056 552,536	000,205 470,564 188,805 131,466 56,277	885,715 464,253 183,345 125,556 54,383	249,074 126,830 49,882 37,977 13,622	2.769.101 1.915.674 957,005 994,652 681,742	248,035 126,601 49,975 37,963 13,575	486.176 370.574 198.528 238.820 225.213	248.035 120.601 49.875 37.963 13.575	486.176 370.574 198.529 238.920 228.920 225.328
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 on more	2,481 385 34 5	321,745 105,482 22,207 5,951	2,159 312 31	188.157 37,371 4.213 950	2,347 339 30	303,502 92,015 21,927	2.110 281 29	185,435 36,040 4,904	10.244 1.473 105 18	9,519 1,330 88 12	2,473 382 32 5	248.084 75.466 14.458 2,884	2.473 382 32 5	107.246 36.623 9.761 1.925	2.473 362 33	107,252 39,102 9,908 1,825
Al returns, summary Uncer \$2,000 \$20,000 uncer \$10,000 \$15,000 or more	573.065 386.973 347.823 481.070	1,288,136 2,864,548 4,345,077 11,141,428	481,592 328,704 330,000 452,315	1,114,159 2,331,307 3,601,188 9,260,726	117.798 152.364 251.813 447.081	217,588 1,197,570 3,171,770 10,420,490	79.798 119.910 238,528 424,462	248,519 912,281 2,856,432 8,921,607	990,580 669,754 1,051,722 1,757,327	868,263 799,227 1,025,512 1,724,200	220.713 378,122 347,773 480,277	237,854 1,492,094 2,706,639 7,659,066	194,346 346,218 343,539 478,941	27,765 226,854 452,962 1,878,768	164,362 348,219 343,539 479,942	27,820 226,854 452,962 1,677,515
Wyoming Total	166,839	1,013,560	136,850	1,426,927	89,91 0	1,439,773	77,818	1,117,001	413,901	367,365	123,021	1,215,275	116,076	255,090	116,100	256,626
Under 51,000 2000 under 2000 22000 under 3200 54.000 under 35.000	10.143 12.0843 10.943 8.918 8.918 7.587		7,402 10,756 9,009 7,457 9,708	7,946 18,984 22,132 25,115 30,234	2,585 2,417 1,714 2,277	-28,353 5,353 5,728 10,146	978 1.659] 2,705	3.441 5.564	16,160 18,344 15,066 15,056	15,752 16,607 13,811 11,683 11,683	5.381 7,201 6,401				2.315	132 948 1,276
\$5,000 under \$5,000 \$5,000 under \$5,000 \$7,000 under \$7,000 \$2,000 under \$2,000 \$3,000 under \$10,000	5.011 6.019 6.262 7.136 9.881	27,671 39,335 46,844 60,420 82,164	4,183 5,588 5,588 7,344	22,586 34,411 40,829 45,929 70,076	2,224 3,714 3,874 3,494 5,154	12,267 24,512 29,470 29,470 49,009	1,748 3,304 3,210 2,912 3,837	8,433 24,131 24,131 24,131 24,131 38,408	11,336 14,195 19,573 17,885 24,536	10,098 13,216 19,946 17,323 23,139	4,583 5,917 5,974 7,136 9,381	10.668 17,207 21.074 33,818 46,317	3,883 5,020 5,735 7,083 9,101	1,422 2,094 2,749 5,263 7,514	3,683 5,020 5,743 7,085 9,101	1,422 2,094 2,754 5,269 7,514
110,000 under 511,000 112,000 under 512,000 112,000 under 512,000 112,000 under 513,000 114,000 under 513,000	5,556 4,968 9,251 5,869 5,148	58,558 57,277 78,144 78,927 78,927	5,379 5,780 5,362 4,854	54,191 48,972 68,450 71,268 71,268	3.421 3.538 4.965 4.369 4.187	38,087 40,700 92,024 59,217 60,557	3.242 3.049 4.683 4.122 4.122	32,194 32,830 54,079 56,079	17.298 15.066 17.096 17.637 16.258	16.386 14.890 19.821 17.222 16.258	5,420 9,251 5,669 5,148	34.773 35,353 49,674 48,804 49,789	5,357 4,768 9,251 5,868 5,144	5,619 5,646 9,062 9,155	5.357 4.768 6.251 5,669 5,144	5,619 5,646 9,062 9,155
115 000 under 22000 2000 under 22000 25000 under 25000 2000 under 25000 20000 under 10000	22,925 11,235 4,553 1,603	381,292 248,438 123,912 191,699 107,021	21,848 10,586 4,083 3,809 1,101	350,937 218,013 95,992 91,371 33,698	20.462 10.496 4.483 4.721	351,483 232,288 122,133 172,368 88,412	19,555 9,957 4,013 3,735 1,044	319.229 206.419 94.440 90.882 32.148	80,046 39,528 19,181 19,996 5,699	79,835 38,956 18,151 17,794 5,622	22,925 11,234 4,553 4,951 1,603	291,169 183,466 93,284 148,375 93,181	22,924 11,102 4,982 4,956 1,594	45,543 35,272 19,119 34,105 30,046	22,624 11,102 4,482 4,660	45,547 35,272 19,118 34,216 30,225
\$100,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$1,000,000 \$1,000,000 un more	325 92 10	42,972 23,506 12,459	21 8 8	9,583 2,473 473	3 38	37,603 29,506	95 64	9.046	288 288	989 267 27	325 92 10	36.821 20,736 10,947	325 82 10	19,896 10,968 6.737	325 82 10	18,600 11,115 5,846
All rearrs, aumany: Under \$1,000 \$10,000 under \$10,000 \$10,000 under \$15,000	49,873 33,068 27,592 45,586	60.036 256.455 345,788 1,131,301	41.333 26.241 25.882 41,494	102.412 213.607 309.489 601.420	9,983 18,460 20,460 41,987	-7,124 144,336 2581,585 1,043,995	5,242 14,908 19,119 38,548	20,103 113,778 229,752 753,431	79.047 97.525 83.357 163.972	72,658 92,723 91,175 160,833	19,963 31,901 27,454 45,583	19.639 128.084 219.383 947.956	14,188 29,822 27,199 45,077	2,266 19,062 38,057 198,485	14,109 29,632 27,199 45,080	2.357 19.072 38.057 198.140

Footnotes at and of table.

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

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	[All figures are estimates based on samples-money emounts are in thousands of dollars]
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יפוווחסט אשעעריים בוחווסי

		Adjusted	And the second second	1												
Size of adjusted gross income	Number of	prose Income	(gross)		Number of	Adjuated	Salaries and wages	seden pu	Total number of	other	Taxable income	ncome	credits	2		
		a toug	Number of returne	Amount	returne	ancin a	Number of returns	Amount	suppdusza		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	ε	(2)	(2)	•	(2)	(9)	ε		6	(10)	(11)	(12)	(15)	(14)	(15)	(8)
APO/FPO'											6					
Total	\$15,675	2,668,758	\$15,676	2,654,014	158,404	1,671,246	156,404	1,653,850	783,112	762,443	309,248	1,518,221	303,101	261,444	303, 101	261,444
Under \$1,000 \$1,000 under \$2,000		1	1	-	L	11	11	+ 1	1 20 20	1 5 5	1 20		ts 407	- 909.0	15.407	1 909 0
\$2,000 under \$3,000 \$3,000 under \$4,000	37.979	101,68	37.979	616,911				1	L 44,126	44.126	979,7E	64,388	35,830	12,115	35,830	12,115
\$5,000 under \$6,000		270,376		270,520		194,283		197,178			50,469 28,194	137.328 91,705	48,420 26,145		48,420 28,145	89
\$6,000 trader \$7,000 \$7,000 trader \$8,000 \$8,000 trader \$10,000	39,502 26,594	321.476 338.681 250.531	42.914 39.502 26.584	325,122 336,142 256,387	26,521 27,700 16,600	166.239 237,715 156,367	26,521 27,700 16,800	202,560 232,140 160,360	126,956 131,292 75,306	126,958 131,282 75,366	42,914 39,502 26,594	147,280 169,313 147,351	42,914 39,502 29,594	19,453 24,039 23,459	42,014 39,502 26,594	18,453 24,009 23,459
\$10,000 under \$11,000		111,543		113,327] 19,435	217,529	19,435	219,556	E 34,708	34,798	10,687	66.054 106,588	10,687	10,666	10,697	10,669
51,000 under 513,000 513,000 under 513,000 513,000 under 515,000	\frown	244,463	15,386	254,880	14,993	199,667	14,693	209,209			19,386	160,538	19,388	27,790	16,388	27,790
\$15,000 under \$20,000 \$55,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$25,000		236,152	13,594	234,609	10,249	081,871	10,249	179,768	46,576	45,907	13,594	166,553 230.768	13,584	31,299 51,669	13,594	31,299 51,669
\$50,000 under \$100,000 \$50,000 under \$100,000 \$50,000 under \$200,000	10,8800	092'692	0000'DL	641,612	41C'01	C+ 7'607										
\$200,000 under \$50,000 \$500,000 under \$1,000,000 \$1,000,000 or more	111	111	111	111	!!!	111	111	111	111	111	111	111	111	111	111	
All returns, summery by the \$5,000 \$5,000 under \$10,000 \$15,000 under \$15,000 \$15,000 on more	59,913 187,673 43,715 24,474	244,688 1,363,166 525,484 535,411	59,913 197,973 43,715 24,474	244,414 1,363,037 538,211 508,353] 100,313 34,328 20,763	766,014 416,197 468,435	103,313 34,328 20,783	782,238 427,766 443,845	66,060 474,350 134,210 98,592	65,960 474,350 134,210 97,923	53,386 197,973 43,715 24,474	104,761 682,979 333,159 397,320	51,337 183,575 43,715 24,474	14,721 97,947 55,928 82,987	51,337 183,575 43,715 24,474	14,721 97,947 55,928 82,087
Puerto Rico Total	26,524	200,194	25,797	194,856	17,667	165,560	16,950	960,091	84,419	90,076	15,774	83,792	19812	4,958	7,961	
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$2,000 \$4,000 under \$5,000	r	53,850	19,821	51,296	6,911	35,214	8,424	32,477	54,679	50,350	6,375	4,117	2.277	356	2,277	
\$5,000 under \$5,000 \$1,000 under \$2,000 \$1,000 under \$2,000 \$1,000 under \$2,000 \$1,000 under \$1,000		111	111	111	! ! !	111	111	111		111	111	111	111	111	111	
\$10,000 under \$11,000 \$12,000 under \$12,000 \$12,000 under \$12,000 \$14,000 under \$12,000 \$14,000 under \$15,000	2:331	64,279	5,102	62,296	5,331	64,279	5,102	62,296	23,982	23,682	5,331	32,682	2,935	1.240	2.935	
115,000 under 120,000 252,000 under 120,000 252,000 under 120,000 262,000 under 120,000 262,000 under 100,000	4,075	92,065	4,074	91,261	3,425	66,067	3,424	65,263	15,781	15,746	4,068	56,883	2,749	3.362	2.749	
\$100,000 under £200,000 \$220,000 under \$200,000 \$1000,000 under \$1,000,000 \$1,000,000 or more	- F	I	1	-	· I	Ī	I	1	1	1	I	1	Ι	1	I	
All returns, summary: Under 55,000 Ecronor 55,000		53,951	19,621.	51,300	9,911	35,214	9,424	32,477	54,879	50,350	9,375	4,117	2,277		2.277	
510,000 under \$15,000	9.406	146,345	9,176	143,556	A.756	130 347	9.526	127.556	39,743	39,729	866,8	99,675	5,684	4,602	5,684	

Individual Returns/1975 • State and Regional Data

Footnotes at and of table.

Size of adjusted gross income					Joint	Joint returns of hus	husbands and whee	Į		Number of						
	Number of returne	aroome Income	Selectes and (gross)	(gross)	Number of	Adjusted	Salaries and wages	angen b	Total number of exemptions	exemptione other than	Taxable Income	Income	income tax arren credita		Total income tax	ā
		1	Number of returns	Amount	returna	deficit tion	Number of returns	Amount		blindness	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	E	(2)	(8)	•	(2)	(9)	ε	(9)	6	(10)	(11)	(12)	(13)	(14)	(15)	(16)
U. S. Crittene Abroad ^a																
Total	159,638	1,912,263	98,244	1,509,865	67,895	1,496,177	71,248	1,267,101	470,474	449,612	99,416	1,341,255	86,436	101,730	86,440	162,465
Under \$1,000 \$1,000 under \$2,000	37,324	-6,234	С	e	15.271	-4.719	C	C	80,364	80.355		111	111	ÏII	111	111
\$2,000 under \$3,000 \$4,000 under \$5,000 \$4,000 under \$5,000	43,373	158,865	28.573	90,379	24,475	88.079	15,823	44,203	122,153	113.417	20,946	29,674	18,669	3,172	16,669	3,172
\$5,000 under \$6,000 \$4,000 under \$7,000 \$4,000 under \$2,000 \$4,000 under \$2,000 \$4,000 under \$10,000	24,331	186,164	19,922	144,453	15,824	123,893	13,775	111,650	75,154	71,058	24.102	87,471	21,826	11,034	21,826	11,304
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$14,000	13,893	165,186	660'6	110,369	8,786	106,449	ee ee	33 33	43,275.	40,079	13,893	95,068	12,295	12,580	12,295	12,580
115,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000	10,538 10,862 4,392 9,375 4,555	181,810 245,306 122,530 376,767 304,827	9,869 9,983 9,148 4,160	156,075 215,547 (*) 342,394 246,589	5,855 9,332 9,375 9,375	99.885 210.680 122.530 376,767 249,255	5,186 9,332 9,148 9,148 3,628	76,859 199,964 (') 342,394 213,255	27,453 42,530 20,250 37,773 17,827	26,784 41,879 18,721 36,142 17,727	10.538 10,862 (*) 8,375 4,648	123,393 180,165 (*) 323,356 263,403	7,862 10,212 7,423 3,987	14,596 26,257 (*) 24,862 39,639	7,862 10,212 7,423 3,967	14.596 26,257 (*) 24,862 39,694
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$100,000 \$1,000,000 under \$1,000,000	778 101 5	100.323 28.837 7.712 42.208	201 69	76,848 15,526 3,266	680 92 12	87,908 26,224 9,226	616 85 9	86,015 15,237 3,016	3,191 339 47 10	3,067 327 42 16	771 101 5	88.361 25.489 6.992 26.915	693 92 12 3	18,629 7,156 3,148 11,800	693 95 4	18,629 7,190 3,170 12,424
All returns, summary types \$5,000 \$5,000 under \$15,000 \$1,000 under \$15,000	72,045 32,962 13,883 40,718	103,831 232,966 165,167 1,410,320	26,540 24,476 9,099 38,129	76,574 161,201 110,989 1,181,099	31.322 24.248 8.788 33,537	37,761 169,492 106,449 1,182,475	13,790 18,101 7,190 32,167	33,734 124,869 86,905 1,021,594	170,870 106,801 43,275 149,528	162,125 102,703 40,079 144,705	16.392 28.656 13.893 40.475	24,305 92,840 95,067 1,129,041	14,343 26,152 12,295 33,646	2,830 11,377 12,581 154,943	14,343 26,152 12,295 33,650	2,830 11,377 12,581 155,878

(1) Estimate is not shown separately because of the small number of sample returns on which it wes based. However, the data are included in the appropriete totals Heturns field from Army Post Office and Flees Post Office addresses Returns field from Paname Canal Zone, Virgin Islands or abroad NOTE: Detail may not add to total because of rounding.

Explanation of Classifications and Terms

Classifications

Marital Status

The five marital status classifications were:

(1) Joint returns of husbands and wives,(2) Separate returns of husbands and

wives,

(3) Returns of heads of households,

(4) Returns of surviving spouses, and(5) Returns of single persons not heads of households or surviving spouses.

Marital status was usually determined as of the last day of the tax year. If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taypayer was considered to be unmarried for the entire year. Each of the above classifications is described under separate heading.

Regions and States

State classifications were based on the taxpayer's address shown on the preprinted address label or by the taxpayer on the return. Data for returns with addresses outside the 50 States and the District of Columbia are shown in three separate classifications in the State statistics. Returns from the Virgin Islands. Panama Canal Zone, and returns with foreign addresses are tabulated and classified under "U.S. Citizens Abroad." Data from qualifying returns filed by bona fide residents of Puerto Rico, described in section 5, State and Regional Data, are shown in a separate category. The third classification covers returns for armed service personnel stationed abroad who filed their returns in New York, California, or Washington where their Army Post Office (APO) or Fleet Post Office (FPO) was located.

Each of the seven Internal Revenue Service Regions was composed of a group of districts, as shown by the map in section 5, and each region had either one or two service centers in which returns filed with the service center or through the district offices were processed.

Returns with Standard Deduction or with Itemized Deductions

This classification of returns was basically determined by the presence or absence of nonbusiness itemized deductions.

Returns with itemized deductions were those returns which had positive adjusted gross

income against which the taxpayer claimed itemized nonbusiness deductions in computing taxable income. A relatively few returns which showed no deductions were classified as itemized deduction returns. This occurred because married persons filing separate returns were required to use the same kind of deduction, thus making it possible for one spouse to claim all their combined itemized deductions and the other to claim none. It was therefore assumed for the statistics that returns of married taxpayers filing separately and showing no deductions were itemized deduction returns.

Standard deduction returns comprised the following:

(1) Returns with adjusted gross income under \$15,000 (\$10,000 for 1974) on which the income tax was determined from the tax tables, and

(2) Returns with adjusted gross income of \$15,000 or more (\$10,000 or more for 1974) and without itemized deductions (except as indicated above).

There were some returns showing no deductions which were classified as standard deduction returns. This occurred for returns of persons who were dependents with "unearned income," on which the standard deduction was limited to the amount of "earned income" (as well as the \$2,300 maximum amount) in the event there were no itemized deductions. It was therefore assumed for the statistics that returns of taxpayers who were dependents with unearned income and which showed no deductions were standard deduction returns. (See also "Dependents with Unearned Income.")

Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on the returns was the basis for classifying data by size of adjusted gross income. Returns with deficit and those on which income and loss were equal were classified as having "No adjusted gross income" and appear as a separate class.

Size of Expanded Income, Adjusted Gross Income Less Investment Interest, and Adjusted Gross Income Plus Tax Preferences

The computed amounts on which these classifications are based are described below under "Terms." Returns on which this computation resulted in zero or a negative amount were included in the lowest income class.

Tax Rates

Tax rates were used to classify data for some of the tables included in section 3. Typically, the tax on income subject to tax was computed using various rates which applied to separate segments of income. Thus, associated with each tax rate applicable to a given return was a segment of income and the tax generated on that segment of income. Such totals for each tax rate are presented in table 3.13. In table 3.12, the highest or marginal rate applicable is used to group returns.

See also the illustrations and text in section 3—Tax Computation and Tax Rates.

Tax Rate Schedules

The tax rates, graduated from 14 to 70 percent, were grouped by marital status into four sets or schedules of rates for individual income tax returns. These four schedules were for:

(1) Joint returns and returns of surviving spouses,

(2) Separate returns of husbands and wives,

(3) Returns of heads of households,

(4) Returns of single persons not heads of households or surviving spouses.

Reproductions of these schedules can be found in section 8, Forms and Instructions.

Taxable and Nontaxable Returns

Taxability or nontaxability was determined by the presence or absence of income tax after credits and the additional tax for tax preferences ("minimum tax"). Some returns classified as "nontaxable" may have had a liability for tax from the self-employment tax, the social security tax on tip income, taxes from recomputing prior-year investment or work incentive (WIN) credits, or taxes from excess contributions to or prematute withdrawals from individual retirement accounts, or other taxes; however these taxes were disregarded for the purposes of this classification, since the first two were considered social security (rather than income) taxes, and since the remaining ones were not based on the current year's income.

For the purposes of this report, the earned income credit in effect for 1975 was treated as an amount which could be used to offset income tax before credits. As a result, returns on which there was no additional tax for tax preferences and on which the earned income credit exceeded income tax before credits became nontaxable strictly because of the earned income credit. (See also "Earned Income Credit" and "Income Tax After Credits.")

It should be noted that classification as nontaxable was generally based on each return as it was originally filed; the classification does not reflect any changes resulting from amended returns or from audit or other enforcement activities. In the case of the data for the earned income credit and the effect on this classification, however, many taxpayers received the credit only after the Internal Revenue Service had examined their returns in Revenue processing and notified them that they were eligible to receive it. Therefore, while these returns were neither amended nor corrected through audit, they were adjusted during processing and those adjustments are reflected in the data. (See also "Earned Income Credit" in section 3, Tax Computation and Tax Rates.)

Taxpayers Age 65 or Over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were 65 or more. Whether one or two exemptions were claimed, the return was considered a return of a taxpayer age 65 or over.

Type of Tax Computation

There were five methods of computing the tax on income subject to tax (taxable income on most returns) used to classify returns for the statistics, as shown in table 3.1. These methods were:

(1) Regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040 or 1040A;

(2) Alternative tax, computed on Schedule D, Capital Gains and Losses;

(3) Income averaging, computed on Schedule G, Income Averaging;

(4) Maximum and regular tax, computed on Part I, Form 4726, Maximum Tax on Earned Income; and

(5) Maximum and alternative tax, computed on Part II, Form 4726, Maximum Tax on Earned Income.

Two additional special types of computation are shown in the statistics: the additional tax for tax preferences (computed on Form 4625, Computation of Minimum Tax) and the special income averaging tax on lump-sum distributions from pension plans (computed on Form 4972, Special 10-year Averaging Method). Even though these two special taxes affected the taxability or nontaxability of a return for the statistics, they were each computed on income which was excluded from adjusted gross income, and therefore from income subject to tax. Table 3A presents data for the five major types of tax computation as well as for these two special tax computations. In addition, explanations of the types of tax computations can be tound in the Explanation of Terms below and in section 3, Tax Computation and Tax Rates.

Terms

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies. Code sections cited were those in effect for 1975.

Accelerated Depreciation on Lowincome Rental Housing

See "Tax Preferences (Minimum Tax)."

Accelerated Depreciation on Other Real Property

See "Tax Preferences (Minimum Tax)."

Accelerated Depreciation on Personal Property Subject to a Net Lease

See "Tax Preferences (Minimum Tax)."

Additional Tax for Tax Preferences

In order to mitigate the effect of certain tax advantages, the Tax Reform Act of 1969 imposed a tax on "tax preferences" (described under separate heading). In general, the tax was equal to 10 percent of tax preferences in excess of \$30,000 (\$15,000 each tor married persons filing separately). However, as described in section 3, various deductions and adjustments could be made in the tax computation which reduced the effective tax on preferences.

Adjusted Gross Income

This amount was the result of reducing gross income from all sources subject to tax by adjustments such as the following:

(1) Ordinary and necessary expenses of operating a trade or business,

(2) Employee business and moving expenses,

(3) Expense deductions attributable to rents and royalties,

(4) Expenses of outside salesmen attributable to earning a salary, commission, or other compensation,

(5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,

(6) Exclusion of allowable sick pay if the sick pay was included in gross salary,

(7) Deductible losses from sales of capital assets and other property,

(8) Deductible half of the excess of ne long-term capital gain over net short-terr capital loss,

(9) Excludable portion of qualified div dends (up to \$100 per taxpayer),

(10) Business net operating loss carryove (11) Contributions to a self-employe retirement fund ("Keogh Plan") by the self employed, and to individual retirement ac counts by employees, and

(12) Exclusion of the ordinary incom portion (in contrast to the amount treated a long-term capital gains) of the taxable amour of a lump-sum distribution from a qualifie pension or retirement plan (such amounts wer eligible to be taxed separately from othe sources of income).

(13) Deductions for interest forfeited be cause of premature withdrawals from tim savings accounts or deposits.

A deficit adjusted gross income occurre when the allowable deductions or losse exceeded gross income.

Adjusted Gross Income Less Investment Interest

See "Adjusted Gross Income" and "Invest ment Interest."

Adjusted Gross Income Plus Tax Preferences

See "Adjusted Gross Income" and "Ta Preferences (Expanded Income)."

Alimony Paid

This amount was reported on Schedule A Itemized Deductions, and taken as a deduction for payments made as alimony or separate maintenance. See also "Miscellaneous Item ized Deductions" and "Alimony Received."

Alimony Received

Payments received as alimony or separate maintenance were income to the persor receiving them (and a deduction to the persor paying them) if the payments were:

 required under the terms of a decree of divorce or separation or a written instrumenincident to that decree;

 paid in discharge of a legal obligation based on the marital relationship;

3) paid after the decree; and periodic.

Alternative Computation of Tax

Income tax before credits was usually computed by applying to taxable income graduated rates ranging from 14 to 70 percent. However taxpayers with large amounts of taxable income which included long-term capital gains could profitably elect the alternative tax computation. The effect of this election was to limit the tax rate on the first \$25,000 (\$12,500 for married persons filing separately) of long-term capital gain to 50 percent.

in computing the amount of long-term capital ain includable in adjusted gross income, the et short-term gain or loss was combined with te net long-term gain or loss. Only 50 percent f any resultant long-term gain was included in djusted gross income. If the alternative tax omputation were elected, generally the first 25,000 (\$12,500 for married persons filing eparately) of such included gain was taxed at rate of 50 percent (in effect, 25 percent of the stal net gain). The tax on the amount above 25,000 (or above \$12,500) was the excess of te regular tax on total taxable income over the igular tax on total taxable income reduced by te net long-term capital gain (reduced by the et short-term capital loss) in excess of 25,000 (or in excess of \$12,500).

The limit on the amount of gain taxed at the 0 percent rate did not apply in the case of ing-term gains arising from corporate liquidaon distributions, binding contracts, and installient sales entered into on or before October 9, 969. The entire taxable half of these gains as subject to the 50 percent rate first, and, in in e event that these gains exceeded \$25,000 \$12,500), any other long-term gains were ixed at the higher regular rates as part of ixable income.

Since the alternative tax was computed at no ess than 50 percent, the computation was rofitable only to taxpayers whose taxable nome was large enough to be taxed at rates igher than 50 percent under the regular computation method. This meant that taxable nome had to exceed \$26,000 for married axpayers filing separately, \$38,000 for single versons and heads of households, and 152,000 for married persons filing jointly.

Taxpayers with large amounts of taxable ncome which included both earned income salaries, wages, and the like) and net longerm capital gains could avail themselves of the 'maximum tax'' on earned income (limiting the ax rate on earned income to 50 percent) as well as the alternative tax on net long-term capital gains. See "Maximum Tax on Earned ncome."

Amortization

See "Tax Preferences (Minimum Tax)."

Bad Debt Reserves

See "Tax Preferences (Minimum Tax)."

Balance Due After Remittance

This amount was the difference between "tax due at time of filing" and the remittance tendered by the taxpayer with the return.

Balance for Partial Tax

See "Maximum Tax on Earned Income."

Balance of Insurance Premiums

See "Medical and Dental Expenses."

Business or Profession Net Profit or Net Loss

This source of income was reported by individuals who were sole proprietors of a nonfarm business or self-employed members of a profession. When there were two or more sole proprietorships operated by the same taxpayer(s), the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all business activities. The proprietor was required to exclude investment income from business profits and to include it instead with the various types of investment income for which separate provision was made on the individual income tax return.

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and therefore not allowed as a business deduction in computing net profit. The carryover of a prioryear net operating loss was not considered a business expense but was offset instead against "other income" on the proprietor's income tax return.

Information on business receipts and expenditures can be found in *Statistics of Income— Business Income Tax Returns.*

Capital Assets

See "Sales of Capital Assets."

Capital Gain Distributions Reported on Form 1040

These distributions included the following:

(1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies (mutual funds). Gains credited but not distributed were reported as income, but the taxpayer was also credited with the amount of tax paid on the gains by the regulated investment company (mutual fund);

(2) Long-term capital gains distributed by real estate investment trusts.

Normally, taxpayers would have entered amounts of these distributions on the supporting schedule used for this type of income (Schedule D, Capital Gains and Losses). However, if the taxpayers did not need Schedule D to report any other gains or losses or to compute the alternative tax, they then entered 50 percent of the capital gain distributions directly on line 29b, page 2 of Form 1040. See also "Sales of Capital Assets."

Capital Gains and Losses

See "Sales of Capital Assets."

Capital Gains Offset

See "Maximum Tax on Earned Income."

Capital Loss Carryover

See "Sales of Capital Assets."

Capital Gains Portion of Lump-sum Distributions

See "Lump-sum Distributions Not Included in Adjusted Gross Income."

Cash Contributions

See "Contributions."

Casualty and Theft Losses

Personal casualty and theft losses not compensated for by insurance were deductible from adjusted gross income to the extent that the loss for each casualty or theft exceeded \$100. A casualty was defined as complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature. This deduction was tabulated as part of "miscellaneous deductions."

Child and Dependent Care Expenses

The Revenue Act of 1971 substantially liberalized the itemized deduction relating to child and dependent care expenses. Beginning with 1972, eligible taxpayers (described below) could deduct up to \$400 a month for employment-related household services, child care, disabled dependent care, or incapacitated husband or wife care expenditures. The deduction for each month was computed separately, based on the circumstances existing during the month. Prior to 1972, the maximum allowable deduction for the year was \$600 for one dependent and \$900 for two or more dependents.

Only employment-related expenses qualified for deduction. Expenses for the care of dependent children under the age of 15, if performed outside the taxpayer's household, were limited for each month to \$200 a month for one child, \$300 a month for two children, and \$400 a month for three or more children. The deduction was available in full if the taxpayer's adjusted gross income did not exceed \$18,000. For those with incomes above \$18,000, the deduction was reduced by 50 cents for each dollar of income above \$18,000.

Contributions

Contributions deductible from adjusted gross income were gifts, in the form of cash or property, to organizations created in the United States or its possessions, or under its laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, and gifts to veterans' organizations or to governmental agencies which used the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of partnership contributions.

In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income, with the exception of contributions to private non-operating foundations which were subject to a 20 percent limitation. However, contributions of certain capital property which appreciated in value were subject to a 30 percent limitation unless the taxpayer elected to take the unrealized appreciation into account for tax purposes by reducing the contribution deduction by 50 percent of the potential long-term capital gain on a sale of the property. Contributions exceeding the 50 (or 30) percent limitation could be carried over to be deducted in the next 5 years.

Prior to 1970, in certain cases, an individual could contribute an unlimited amount. In order to qualify, contributions plus income tax in the taxable year and in 8 out of 10 preceding taxable years must have exceeded 90 percent of taxable income (computed without regard to certain deductions, including those for contributions and exemptions). The unlimited deduction was to be phased down to the 50 percent limitation over a 5-year period. For tax years beginning in 1970, the charitable deduction could not reduce a taxpayer's taxable income to less than 20 percent of adjusted gross income. This percentage was to be increased ratably by 6 percentage points a year for the years 1971 through 1974, until the limit on the deduction reached the general 50 percent limit for 1975 and thereafter.

Credit for Contributions to Candidates for Public Office

See "Political Contributions."

Credit for Federal Tax on Gasoline, Fuei, and Oil

This was a credit allowed in full or in stated amounts by section 39 of the Internal Revenue Code for excise taxes paid on: (1) gasoline used on farms for farming purposes, (2) gasoline used for off-highway purposes or by local transit systems, (3) lubricating oil used for nonhighway purposes, and (4) noncommercial aviation fuels used for nontaxable purposes or fuels which were resold during the taxable year. These taxes could be applied as a credit against income tax liability when the return was filed or refunded during the taxable year if the credit for any fuel category or any lubricating oil in any of the first three quarters of the year was at least \$1,000.

Credit on 1976 Tax

This credit was part of the overpayment on 1975 tax which taxpayers specifically requested to be credited to their estimated tax for 1976.

Dependents with Unearned Income

Prior to the enactment of the Revenue Act of 1971, the standard deduction was available to a taxpayer regardless of the source of income. The Act provided that in the case of certain taxpayers who were dependents and did not itemize their deductions the low-income allowance could not exceed "earned income" (such as wages, salaries, and professional fees) and that the percentage standard deduction would be computed only with reference to that part of the taxpayer's adjusted gross income that was attributable to earned income. The limitation applied if the taxpayer was the dependent of another taxpayer for the year, whether or not he or she was, in fact, claimed as a dependent by the other taxpayer. Since the standard deduction could be computed only with regard to earned income, such dependents could not use the tax tables to compute their tax inasmuch as the full amount of the standard deduction was built into those tables.

Depletion

See "Tax Preferences (Minimum Tax)."

Dividend Exclusion

A taxpayer could exclude up to \$100 of eligible dividends from adjusted gross income. On joint returns, the maximum exclusion was \$200 if both husband and wife received eligible dividends, each excluding up to \$100 against the respective dividend income. For an explanation of eligible dividends, see "Domestic and Foreign Dividends Received."

Dividends in Adjusted Gross Income

Total domestic and foreign dividends less the dividend exclusion equalled dividends in adjusted gross income.

For further explanations, see "Domestic and Foreign Dividends Received" and "Dividend Exclusion."

Domestic and Foreign Divdends Received

Domestic and foreign dividends received included:

(1) Dividends eligible for exclusion consisting of dividends from domestic corporations received directly, or indirectly, as a beneficiary of income from estates or trusts, or as a partner for his or her distributive share of partnership profits.

(2) Dividends not eligible for exclusion consisting of dividends from foreign corporations, China Trade Act corporations, tax-exempt farmers' cooperatives, real estate investment trusts, and other corporations, most of whose business was conducted in U.S. possessions.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies and real estate investment trusts or nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Also excluded were so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions; and patronage dividends declared by farmers' cooperatives and other taxexempt organizations.

Earned Income

For amount used to compute maximum ta see "Maximum Tax on Earned Income;" f amount used to compute the earned incom credit, see "Earned Income Credit."

Earned income Credit

The Tax Reduction Act of 1975 provided f an "earned income credit," available for ta year 1975 to low-income workers who main tained a household and had dependent ch dren whom they claimed as dependents. Th credit was based on "earned income," cor prised of wages, salaries, and other employe compensation, plus net earnings from se employment, and was intended to offset th impact of social security taxes on low-incon individuals and to encourage them to obta employment.

The maximum credit was 10 percent of the first \$4,000 of earned income, or \$400, ar a was reduced by an amount equal to 10 percent of the taxpayer's adjusted gross income earned income, whichever was larger, about \$4,000. Thus, at the \$8,000 adjusted group income level (or earned income level) the cred was eliminated.

Taxpayers who met the following five conc tions were eligible to claim the earned inconcredit:

(1) had an adjusted gross income earned income, whichever was larger, of let than \$8,000,

(2) maintained a household which was the principal place of abode for the taxpayer and least one child whom the taxpayer was entitle to claim as a dependent and who was eithounder 19 years of age or was a student,

(3) were not entitled to exclude from grot income any amount of income earned fro sources outside the United States or fro sources within U.S. possessions,

(4) had a taxable year that represented full 12 months, and

(5) filed a joint return if married.

The earned income credit was unique in the it could result in a refund to the extent it wan not used to offset a taxpayer's tax liabilit Thus, even if an individual was not otherwis required to file a return, it was to his or his benefit to do so and to claim the earne income credit. See the text in section 3, Ta Computation and Tax Rates, for a furthdiscussion of, and the data on, the earne income credit.

Earned Net Income

See "Maximum Tax on Earned Income."

Earned Taxable Income

See "Maximum Tax on Earned Income."

imployee Business Expenses

An employee was allowed a deduction in rriving at adjusted gross income for business xpenses incurred in connection with any mployment. This deduction was reported as n "adjustment" to income on the tax return nd should be distinguished from the "employe business expense deduction," an itemized eduction from adjusted gross income. Exenses which qualified for the adjustment icluded:

(1) cost of travel, meals, and lodging while way from home in the performance of service s an employee,

(2) any other expenses to the extent overed by a reimbursement or expense llowance arrangement with the employer,

(3) business transportation costs, other nan commuting, and

(4) outside salesman's expenses of solicitig business for the employer.

If employees accounted for deductible exenses to their employers they were not equired to report the reimbursement in inome, except for any amount of reimbursement recess of expenses. Likewise, the employee ras not required to show the expenses on the ax return except those expenses in excess of ne reimbursement.

Certain expenses of employees, such as rork clothes, union dues, and employment igency fees, were not deductible in the iomputation of adjusted gross income, but vere deductible as itemized deductions in the iomputation of taxable income. These expensis were included in "miscellaneous itemized leductions."

Estate or Trust Net Income or Loss

This was the beneficiaries' share of fiduciary ncome (with the exception of the items lescribed below which were reported separatey) from any estate or trust. Income from estates or trusts included amounts required to be distributed and amounts credited to a peneficiary's account from current year fiduciary income, whether or not actually received. It also included the beneficiaries' share of any "accumulation distribution" made in the surrent year by the fiduciary of a "complex rust" for income accumulated in prior tax rears. Beneficiaries' share of these distribuions was reduced by their share of depletion and depreciation before reporting the net amount as part of adjusted gross income.

Taxpayers excluded from estate or trust noome their share of dividends and gains or osses trom sales of capital assets and other property. Such income (which comprised the argest portion of income from an estate or rust) was included on the tax return on the separate lines provided for these income types. A loss from an estate or trust was allocated to he beneficiary only upon settlement or termination of an estate or trust which, for its last tax vear, still had a net operating loss carryover or a capital loss carryover; or which had deductions (other than those for exemptions and charitable contributions) in excess of gross income.

Periodically, additional information on estate or trust income can be found in *Statistics of Income—Fiduciary Income Tax Returns*.

Estimated Tax Payments

See "Payments on 1975 Declaration of Estimated Income Tax."

Excess Social Security Taxes Withheld

For 1975, if the total social security (FICA) tax withheld was greater than \$824.85 because an employee worked for more than one employer, the excess could be taken as a credit toward payment of an employee's income tax. In the case of a joint return, the credit was computed for each taxpayer. For 1974, the maximum amount was \$772.20.

Exemptions

In the computation of taxable income, a \$750 deduction was allowed for each exemption claimed.

An exemption was allowed for each taxpayer shown on a return (on joint returns, husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the other spouse's exemption could be claimed on that return only if the spouse did not file a return, had no gross income, and was not the dependent of another taxpayer. Additional exemptions were allowed for the taxpayer or spouse who indicated either or both of the following conditions: age 65 or over and blind.

Exemptions were also allowed for qualified dependents who had less than \$750 gross income (\$750 or more if in category (2) below) and who received more than half their support from the taxpayer.

The total number of exemptions shown in this report includes some duplication. This occurred in the case ot—

(1) dependents who had less than \$750 gross income, but filed a return to obtain a refund of tax withheld on wages, and

(2) dependent children under 19 years of age or students who either were required to file a return because their gross incomes were \$2,050 or more, or had less than \$2,050 gross income but filed a return to obtain a refund of tax withheld on wages.

In each of these instances individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

Expanded Income

This figure was obtained by adding "adjusted gross income" and "tax preferences," and by subtracting "investment interest." Each of these terms is explained separately in this section. Note that the second (higher) limitation on investment interest is applicable.

Farm Net Profit or Net Loss

This source was reported by individuals who were sole proprietors of a farm. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all farming activities.

Farm business costs and expenses were deductible from farm gross business receipts in arriving at farm net profit or loss. Excluded from farm net profit or loss were (1) gain from sales of livestock held for breeding purposes and of land with unharvested crops, reported on the separate schedule for sales of property (Schedule D), and (2) farm rental income based on crops or livestock produced solely by the tenant, without material participation of the landowner (or sublessor) in the operation or management of the farm, reported as rental income by the owner on the separate schedule for supplemental income (Schedule E).

Additional information on farm receipts and expenditures can be found in *Statistics of Income—Business Income Tax Returns.*

Foreign Tax Credit

A credit against income tax was permitted for foreign taxes paid only if nonbusiness deductions were itemized and the foreign tax was excluded from those deductions. The credit related to the income and profits taxes paid to foreign countries or possessions of the United States and included the taxpayer's share of such taxes paid through partnerships and fiduciaries. In general, the tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the amount of foreign tax paid. Amounts in excess of the limitation could be carried back 2 years and the remainder carried forward 5 years for use in computing the credit for these years.

Fully Taxable Pensions and Annuitles

See "Pensions and Annuities."

Fully Taxable Pensions and Annulties Reported on Schedule E

See "Pensions and Annuities."

Forfeited Interest Penalty Adjustment

Prior to 1974, taxpayers who had paid penalties for the premature withdrawal of funds from time savings accounts could deduct these penalties only as itemized deductions. Beginning with Tax Year 1974, they could be taken as adjustments to gross income, thus allowing taxpayers with the standard deduction to deduct their premature withdrawal penalties.

The 1975 return was the first one which had a separate line for this item.

General Sales Taxes

See "Taxes Paid Deduction."

Heads of Households, Returns of

These returns were filed by "unmarried" persons who furnished over half the cost of maintaining a household for the entire year for at least one qualifying relative. Unmarried persons, for tax purposes of this classification, were defined as single persons, married persons legally separated, certain married individuals living apart but not legally separated, or persons married to nonresident aliens. "Qualifying" relatives, such as children, parents, brothers, and sisters, generally had to qualify as the taxpayer's dependents and had to actually live with the taxpayer. There were two exceptions to this rule. Parents of the taxpayer had to be dependents but did not have to live in the same household, while children of the taxpayer did not have to be dependents but did have to reside in the same household with the taxpayer.

A special tax rate schedule was provided for heads of households which gave approximately half the benefit of the joint return schedule.

Home Mortgage Interest

See "Interest Paid."

Income Averaging

The standard income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at lower rates, thus resulting in a reduction of the overall amount of tax due. An eligible individual could choose this computation if the "averageable income" for the year was more than \$3,000.

"Averageable income" was the amount by which "adjusted taxable income" exceeded 120 percent of "average base period income" (the average of taxable income with certain other adjustments, for the 4 preceding tax years). Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first onefifth of such income. "Adjusted taxable income," from which the averageable income was derived, covered almost all types of taxable income.

For the "special" income averaging computation, see Section 3, Tax Computation and Tax Rates.

Income Subject to Tax

In general, income subject to tax was the

base for the assessment of income tax before credits. For returns with the regular or maximum tax computations, the income subject to tax was "taxable income," that is, adjusted gross income less personal deductions and exemptions. For returns with alternative tax computation, the income subject to tax was the larger of taxable income or one-half excess net long-term capital gain over net short-term capital loss.

For income averaging returns, income subject to tax was a reduced amount of taxable income especially computed for the statistics by working back from the tax itself. As an example, suppose a taxpayer filing jointly had \$20,000 of taxable income, all of which was eligible for averaging. The income tax before credits computed under income averaging was \$3,100 (see "Income Averaging" above). By consulting the tax rate schedule for joint returns it could be determined that this was the same tax assessable on \$15,360 of taxable income under the regular tax computation method. Therefore, this latter amount (\$15,360) was tabulated as income subject to tax. (See also section 3, Tax Computation and Tax Rates.)

The ordinary income portion of lump-sum distributions (taxed under the special income averaging methods) and tax preference income (taxed under the minimum tax provisions of the law) were not included in income subject to tax because these two types of income were excluded from adjusted gross income and, therefore, taxable income. Also, they were subjected to special types of tax computation irrespective of any other income tax paid by the taxpayer. See also "Type of Tax Computation."

Income Tax After Credits

Income tax after credits was equal to "income tax before credits" minus the following statutory credits: retirement income credit; investment credit; foreign tax credit; work incentive (WIN) credit; credit for contributions to candidates for public office; and, beginning with Tax Year 1975, the personal exemption credit. For purposes of this report, all or part of the earned income credit was also subtracted in arriving at income tax after credits. See also "Total Income Tax" and "Total Tax Liability."

Income Tax Before Credits

Generally, this was the tax liability computed on current year "taxable income" based on:

(1) The regular tax, including the tax from the tax tables,

(2) The alternative tax,

(3) Tax computed using the standard income averaging provision, or

(4) Tax computed using the maximum tax computation on earned income.

Starting with Tax Year 1974, another income tax was added to the amount computed under one of the above methods to complete "income tax before credits." This tax, known as "tax from special averaging methods," was a tax computed on the ordinary income portio (in contrast to the portion treated as long-terr capital gain) of a lump-sum distribution from qualified pension or retirement plan. The ordinary income portion of the distribution wa excluded from the taxpayer's "taxable income and was accorded special tax treatment. E taxing the two parts of income separately, eac was taxed at rates lower than they would hav been had the combined total been taxed Because of this special tax treatment, th number of returns with income tax befor credits is greater than the number of return with taxable income.

See also "Lump-sum Distributions Not Ir cluded in Adjusted Gross Income" and "Spe cial Income Averaging Methods."

Income Tax Withheid

Tax withheld represented amounts deducte from salaries, wages, tips, and other forms c remuneration. An employer could use either th "percentage" or "wage bracket" method, bot of which were based on graduated withholdin rates ranging from 14 to 36 percent; or any c the alternative methods permitted by th Internal Revenue Service in determining th amount to be withheld.

Income tax withheld from pensions an annuities reported on Form W-2P, Statemer for Recipients of Annuities, Pensions, or Re tired Pay, was included in this amount.

The Tax Reduction Act of 1975 provided fc lower income tax withholding to reflect th increases in the low-income allowance and th percentage standard deduction, the earneincome credit, and the personal exemptiocredit. As a result, the data presented in thi report for income tax withheld are not entirel comparable with those shown for previou years.

Individual Retirement Account Adjustment

For taxable years beginning after December 31, 1974, employees who were not covered b a qualified private or governmental retirement plan were able to set up their own individual retirement accounts (IRA's) at a bank or other qualified financial institution; or by investing directly in individual annuity contracts issued by an insurance company; or by investing in special retirement bonds issued by the Federal Government, Contributions to such plans which were limited to the lesser of \$1,500 or 15 percent of the individual's "earned income" (wages, salaries, and self-employment income could be deducted from the employee's gross income in arriving at adjusted gross income Taxpavers could start withdrawing funds from these accounts after they reached age 59 1/2 and had to start doing so after reaching 70 1/3 Withdrawals prior to reaching age 59 1/2 were subject to a penalty tax equal to 10 percent of the premature distribution. Contributions to the retirement account in excess of the legal limitation for the year (15 percent of earner ncome, \$1,500 maximum) were subject to an excise tax equal to 6 percent of the excess contribution.

Interest Pald

Interest paid on personal debts, mortgages, bank loans, and installment purchases of real or personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. The amounts leductible as interest expense included "inrestment interest" (that amount paid or acrued on indebtedness incurred, or continued, o purchase or carry property held for investnent), subject to the limitations prescribed in he law. Interest relating to business, royalty, and rental income was deducted directly from hese items and was therefore not reflected in he interest paid statistics. For installment ourchases, interest paid included amounts stated in the contract, certain unstated amounts of interest as provided in Code section 183, and finance charges.

For Tax Year 1975, the deduction for nvestment interest was limited by the following tems in the order listed:

(1) \$25,000 (\$12,500 for married persons "iling separately);

(2) plus net investment income;

(3) plus the amount by which net long-term capital gains exceeded net short-term capital osses;

(4) plus the excess of allowable rental expenses over rental income attributable to property subject to a net lease;

(5) plus one-half of the amount by which investment interest exceeded the sum of (1), (2), (3), and (4).

Investment interest disallowed in the current year because of these limitations could be carried over to the next succeeding year and deducted, limited to one-half of the excess of net investment income generated for the carryover year, plus \$25,000 over the greater of investment interest in the carryover year or \$25,000. Any part disallowed which could not be deducted in the carryover year could be further carried over to a third year after being reduced by the capital gain deduction for the carryover year. Any amount remaining could not be deducted.

The data shown in this report reflect only the amount specified by the taxpayer as investment interest on the official form, Form 4952 (Investment Interest Expense Deduction), or an equivalent schedule, and consequently may be an understatement of the full amount of investment interest.

Interest Received

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, and savings accounts. Also includable were so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions. Excluded was the interest on a State or local Government obligation which was tax-exempt and therefore did not have to be reported on the tax return.

Investment Credit

This tax credit was based on a percentage of the "gualified investment" in certain new and used depreciable assets, chiefly machinery and equipment with a useful life of 3 years or more. The applicable percentage for most property acquired and placed into service or constructed during the period January 22, 1975, through December 31, 1976, was 10 percent of "qualified investment" as provided for by the Tax Reduction Act of 1975. Before January 22, 1975, the credit was, in general, 7 percent. The cost of the property determined the taxpayer's credit base, "qualified investment," an amount that took into account the length of the property's intended life and whether the property was new or used.

There were also limitations on the credit itself, for the most part dependent on the presence or size of income tax, and tax first had to be reduced by foreign tax credit and retirement income credit before the investment credit could be applied. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward, in general, to the succeeding 7 years, for use in computing the credit for these years. Special rules applied in the case of the carry-forward of credit computed under laws in effect prior to 1971.

Investment Interest

This was an amount computed for the statistics on high-income returns required under the Tax Reform Act of 1976. It was equal to total interest deducted (other than home mortgage interest), limited to investment income (interest received, dividends, and capital gains, to the extent included in total income). Since different amounts of investment income are included in different income concepts used in this report, investment interest had to be limited as follows:

(1) When the income concept being tabulated was adjusted gross income or adjusted gross income less investment interest, the upper limit was computed by adding:

(a) interest received,

(b) dividends after exclusion of up to \$100 per taxpayer,

(c) all net short-term capital gains, and (d) one-half of net long-term capital gains (in the case of taxpayers with long-term gains and short-term losses, one-half of the excess of long-term capital gains over shortterm capital losses), and by subtracting all the net short-term and one-half the net long-term capital losses, limited to \$1,000 per tax return.

(2) When data on expanded income or adjusted gross income plus tax preferences were tabulated, the upper limit was computed by adding: (a) interest received

- (b) dividends before exclusion
- (c) all net short-term capital gains

(d) all net long-term capital gains and by subtracting all the net short-term and one-half net long-term capital losses, limited to \$1,000 per tax return.

Investment Interest Expense Deduction

See "Interest Paid."

Itemized Deductions

Itemized deductions from adjusted gross income could be claimed for contributions, interest paid, taxes, medical expenses, casualty or theft loss, alimony payments, union dues, child care expenses, and other expenditures for which no specific line or schedule was provided on the return. Such other expenditures included educational expenses and certain expenses connected with the taxpayer's employment.

Itemized deductions were tabulated on returns with positive adjusted gross income even though they were in excess of taxable income. As a result, on breakeven or deficit adjusted gross income returns, the taxpayer had nothing from which to subtract the deductions; consequently, itemized deductions were not tabulated from these returns even when the taxpayer entered them on the return form.

Joint Returns of Husbands and Wives

These were either returns on which married taxpayers reported their combined income or returns of married taxpayers where only one spouse had income, but exemptions of both were claimed.

Long-term Gains From Certain Binding Contracts, Distribution, and Installment Sales

See "Alternative Computation of Tax."

Low-income Allowance

The low-income allowance was the minimum standard deduction, designed to aid low-income taxpayers. The Tax Reduction Act of 1975 increased the amount of the low-income allowance for all taxpayers and provided for different amounts based on a taxpayer's filing status. Thus, for 1975, the low-income allowance was \$1,600 for unmarried persons (including heads of households with dependent children), \$1,900 for married persons filing joint returns and surviving spouses, and \$950 for married persons filing separate returns. Previously, the low-income allowance was \$650 for married persons filing separate returns and \$1,300 for all other taxpayers regardless of their filing status. The primary effect of the

increase in the low-income allowance for 1975 was to relieve certain individuals of filing a Federal income tax return.

Lump-Sum Distributions Not Included in Adjusted Gross Income

Special tax treatment was accorded lumpsum distributions made in taxable years beginning after December 31, 1973. These lumpsum distributions were payments to an individual (either an employee or the employee's beneficiary) from gualified employee pension, annuity, profit-sharing, or stock bonus plans made in one tax year and representing an employee's entire interest in the plan. The payments must have been made: (1) as a result of the employee's death, (2) after the employee reached age 59 1/2, (3) as a result of the employee's (not including self-employed individuals or owner-employees) separation from service, or (4) after a self-employed individual or an owner-employee became disabled.

The entire amount of such lump-sum distributions was not necessarily subject to taxation. The taxable portion was determined by subtracting from the total amount of the distribution (1) any amounts contributed to the plan by the employee (less any previous distributions received that were not includable in the employee's gross income) and (2) net unrealized appreciation of employer securities. (The employee paid the tax on the unrealized appreciation of employer securities when the securities were sold.) Thus, the total taxable amount of the distribution consisted of employer contributions and any income earned on the account. An allocation of this taxable portion was then made between long-term capital gain and ordinary income, based on the number of the employee's years of service before 1974 and after 1973. In general, the portion of the distribution attributable to active participation in a plan before 1974 qualified as long-term capital gain, while the portion attributable to active participation after 1973 was ordinary income. This ordinary income portion of the lump-sum distribution could then be taxed under an elective special 10-year averaging method. In such cases, the ordinary income portion was excluded from adjusted gross income (and, accordingly, taxable income) and taxed separately. Otherwise, the ordinary income portion was included in adjusted gross income and taxed in the same manner as other income. See "Special Income Averaging Methods" and the text in section 3, Tax Computation and Tax Rates, for a full discussion of this special tax computation.

In the statistics for 1975, therefore, the ordinary income portion of the lump-sum distribution taxed under the special income averaging method was not included in adjusted gross income and, as a result, the data for adjusted gross income are not entirely comparable with those for previous years.

Marginal Tax Rates

The marginal tax rate was the highest rate

used by a taxpayer in computing tax under a specified tax computation method. For example, if a joint return showed taxable income of \$11,000, the tax rate schedule (reproduced in the income tax return facsimile at the end of this report) indicates tax as \$1,380 on the first \$8,000 plus 22 percent of the excess. The marginal rate in this case is 22 percent, and the income taxed at the marginal rate is \$3,000 (\$11,000 minus \$8,000).

The example assumes that the tax was determined solely on taxable income under the regular computation method. If a taxpayer had income subject to tax both at the regular rates and the special capital gains rates, a marginal rate was determined for each portion of income subject to tax. The marginal rate for income averaging returns was determined for the statistics by applying the rates from the regular rate schedule to a reduced amount of taxable income (described under "Income Subject to Tax").

See also "Income Subject to Tax," as well as the text and examples in section 3, Tax Computation and Tax Rates.

Maximum and Alternative Tax Computation

See "Maximum Tax on Earned Income."

Maximum and Regular Tax Computation

See "Maximum Tax on Earned Income."

Maximum Tax on Earned Income

Income tax before credits was usually computed by applying to taxable income graduated tax rates ranging from 14 to 70 percent. However, taxpayers with large amounts of "earned income" could elect to limit the top tax rate on such income to a maximum of 50 percent. This was accomplished by splitting taxable income into "earned taxable income" and "other taxable income." To earned taxable income the regular rates starting with 14 percent were applied, but to amounts which would have been subject to rates higher than 50 percent, the maximum tax rate of 50 percent was instead applied. Other taxable income was taxed at regular rates higher than 50 percent, except for any portion subject to capital gains rates under the alternative tax computation.

"Earned income" was gross income from salaries, wages, professional fees and compensation for personal services. If the taxpayer engaged in a trade or business where both services and capital were material incomeproducing factors, up to 30 percent of net profits was considered earned income. Net proceeds from the sales of property created by the taxpayer were also considered earned income. "Earned net income" was earned income as here defined less allocable deductions and expenses. Earned net income was used to determine "earned taxable income." Taxable income was multiplied by the ratio of earned net income to adjusted gross income.

The result (limited to the amount of taxab income) was subject to two further reduction The first reduction was the "tax preferenc offset," which was the greater of "tax prefe ences after exclusion" (used in the computi tion of "minimum tax") for 1975 or the average of this amount for 1971-75. The secor reduction applied to those taxpayers who ha capital gains and were eligible for the speci tax treatment afforded by the alternative ta computation method. Since the capital gain had already received special tax treatme under the alternative tax method, the amount income subject to maximum tax treatment (i.e earned taxable income) had to be limited taxable income less one-half of the net lonterm capital gain in excess of net short-ter capital loss. This is tabulated in the statistics a the "capital gains offset." Earned taxab income, then, was the result of applying a earnings ratio to taxable income and the subtracting from that result those items which had already received special tax treatmer namely tax preferences after exclusion ar one-half of the amount by which net long-ter capital gains exceeded net short-term capit losses.

The part of taxable income which was n earned taxable income was "other taxab income." Other taxable income, in turn, co sisted of the tax preference offset, the capit gains offset, as well as "unearned taxab income," a residual amount.

Income tax before credits on returns with th maximum tax on earned income was the su of the tax on earned taxable income compute as described in the first paragraph plus the ta on "other taxable income" defined abov-Except for taxpayers using the capital gair rates of the alternative tax computation, the ta on "other taxable income" was the regular ta on taxable income less the regular tax c earned taxable income. For taxpayers electir the alternative tax computation, the tax c "other taxable income" was the alternative ta on capital gains plus the regular tax on taxabi income less the regular tax on the sum earned taxable income and taxable incom from long-term capital gains.

The maximum tax computation was navailable to married persons filing separa returns or to taxpayers electing income averaing. See also "Alternative Computation of Tax and the text in section 3.

Medical and Dental Expenses

In general, medical and dental expense could be claimed as itemized deductions to th extent that they exceeded 3 percent of adjus ed gross income. Expenditures considered f this deduction were the actual amounts pa during the tax year for health care of t? taxpayer, spouse, dependents, and any oth person who, except for the fact that he or st had \$750 or more of gross income or filed joint return with his or her spouse, could t claimed as a dependent. Amounts paid f drugs and medicines were included in medic expenses only to the extent that they exceeded 1 percent of adjusted gross income. Any insurance received on account of medical expenses incurred reduced the cost which could be considered as medical expenses actually paid by the taxpayer. However, onehalf the cost of medical insurance up to \$150 was fully deductible as a medical expense without regard to the 3 percent limitation, while the remaining one-half cost plus any excess over \$150 was deductible as a regular medical expense.

Minimum Tax

See "Additional Tax for Tax Preferences."

Miscelianeous itemized Deductions

Included here were all specified nonbusiness deductions from adjusted gross income which did not qualify as taxes, medical expenses, interest, or charitable contributions. These included alimony; expenses incurred in the collection of income or for the management, conservation, or maintenance of property held for the production of income subject to tax; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with the taxpayer's employment, for example, dues to professional societies, cost of tools and supplies for the job, and fees to employment agencies; contributions to candidates for public office; fees paid for the preparation of a tax return; and allowable expenses of an employee in connection with the employer's business.

Casualty and theft losses, defined earlier in this section, while shown as a separate category on the return form, were tabulated as part of miscellaneous deductions for purposes of this report.

Moving Expense Deduction

An employee who had to move to a new residence as a result of changing jobs could deduct certain reasonable expenses incurred in moving from the old residence to the new residence at the new place of employment, subject to limitations in the law. These expenses were deducted from gross income and used to arrive at adjusted gross income.

Deductible expenses included those incurred for moving household goods and personal effects, and the cost of transportation, meals, and lodging of the taxpayer and household members enroute to the new residence. There was no dollar limitation for these expenses. Other allowable expenses, for which there were dollar limitations, included househunting trips, cost of meals and lodging in temporary quarters at the new location for up to 30 days, and costs related to settlement of an unexpired lease or acquisition of a new lease, or selling of a residence and purchase of a new residence.

Net Operating Loss Credit

See "Additional Tax for Tax Preferences" in

section 3, Tax Computation and Tax Rates.

Net Operating Loss Eligible for Carryover

See "Additional Tax for Tax Preferences" in section 3, Tax Computation and Tax Rates.

One-Haif Excess Long-term Gain

See "Alternative Computation of Tax."

Other income (Net)

Included here were such income items as prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts, insurance received as reimbursement for medical expenses taken in a previous year, and any other income subject to tax for which there was no specific line provided on the return form. Taxpayers were required to apply any deduction for business net operating losses against "other income."

Other Tax Credits

"Other tax credits" included (1) the credit tor withholding on tax-free covenant bond interest allowed only if nonbusiness deductions were itemized, and (2) the "throwback tax credit" allowed trust beneficiaries for certain taxes previously paid by the trust. If these credits were in excess of the total tax, they were treated as an overpayment and could result in a refund. Also included were amounts which could not be identified as to retirement income, investment, work incentive (WIN), foreign tax, or contributions to candidates credits. (See also "Other Taxpayments.")

Other Taxes

"Other taxes" included the tax deemed paid by beneficiaries on "accumulation distributions" of trusts and amounts which could not be identified as to self-employment tax, tax from recomputing prior-year investment credit, tax from recomputing prior-year Work Incentive (WIN) credit, additional tax for tax preferences (minimum tax), social security tax on tip income, or taxes on premature distributions from or excess contributions to Individual Retirement Accounts.

Other Taxpayments

"Other taxpayments" included the credit from a regulated investment company and any other unidentified amounts that could not be allocated to "excess social security taxes withheld," or "credit for tax on gasoline, fuel, and oil." "Other tax credits" to the extent that they were in excess of total tax and were refundable were also tabulated as other taxpayments.

Other Taxable income

See "Maximum Tax on Earned Income."

Overpayment

An overpayment of tax occurred when the "taxpayments" (defined below) exceeded "total tax liability" (defined below). Overpayments could be refunded; or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax; or taken partly as a refund and partly as a credit against estimated tax.

Partnership Net Profit or Net Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or association. The taxpayer's profit or loss shown was the share only of the ordinary income or loss of the enterprise together with payment made to the taxpayer for the use of capital or as a salary. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the net result of all shares.

The ordinary income of the partnership did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, and interest on tax-free covenant bonds. Such income was included on the tax return on the separate lines provided for these income types.

Additional information for partnerships can be found in *Statistics of Income—Business Income Tax Returns.*

Payment with Request for Extension of Filing Time

This payment was made when the taxpayer filed Form 4868, "Application for Automatic Extension of Time to File U.S. Individual Tax Return" and gained a 2-month extension of time to file the Form 1040. The application operated to extend the time to file. It did not extend the time for payment of expected tax since full payment of any tax due had to be made with the application for extension. When the taxpayer filed the return, he or she entered the amount paid with Form 4868 on Form 1040 to determine any tax still due or any amount of overpayment of tax.

Payments on 1975 Declaration of Estimated income Tax

These payments, summarized on the individual income tax return, were paid with the 1975 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of the 1974 tax liability.

Pensions and Annuities

Generally, pensions represented periodic income received after retirement and made in

consideration of past services with an employer, while annuities were income payable at stated intervals in consideration 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 pension was one paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on line 31b of Form 1040 rather than on Schedule E, Supplemental Income Schedule, which was used to report amounts received from a contributory pension.

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, or the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution. The entire amount of pension received for the year was reported on the supplemental income schedule (Schedule E), with the taxable portion shown separately and carried forward to the Form 1040 as "Schedule E income." When it was possible for the retired employee or a survivor to recover the employee's contributions within 3 years by the annuity payments received, the payments were nontaxable until recovered, after which time the pension or annuity was fully taxable. This was the "three-year rule" computation method. If this method was inapplicable, the taxpayer's yearly receipts were prorated into taxable and nontaxable portions based on life expectancy at the time that the pension or annuity started (or term certain if the annuity was not payable for life).

In certain circumstances, an employee (or the employee's beneficiary) could receive a lump-sum payment from a pension or annuity plan. Determination of any taxable portion of the lump-sum payment and its tax treatment are discussed in this section under "Lump-Sum Distributions Not Included in Adjusted Gross Income" and "Special Income Averaging Methods."

Percentage Standard Deduction

See "Standard Deduction."

Personal Exemption Credit

This was a credit of \$30 per exemption (not including those for age and blindness) provided for by the Tax Reduction Act of 1975. The Internal Revenue Service computed this credit for every return, even if the taxpayer had failed to claim it; for purposes of the statistics, however, the amount of the credit was limited, on a return-by-return basis, to the amount of income tax before credits.

Personal Property Taxes

See "Taxes Paid Deduction."

Political Contributions

An individual taxpayer was allowed to elect either a credit or an itemized deduction for political contributions paid during the tax year. This political contribution could be to a candidate or candidates for election to a Federal, State, or local office, in a primary, general, or special election, or it could be to a political campaign committee. For Tax Year 1975, the credit against income tax was permitted for 25 percent of the political contributions made, up to \$50 on a joint return or \$25 on a return of a married person filing separately or on the return of a single person, as provided for by Public Law 93-625 (an act to amend the tariff schedules). In lieu of the credit, an individual could deduct from adjusted gross income political contributions made, up to \$200 on a joint return or \$100 on a return of a married person filing separately or on the return of a single person. Previously, the limits were set at \$25 (\$12.50) for the credit and \$100 (\$50) for the deduction.

Availability of the credit allowed taxpayers claiming the standard deduction to reduce their tax liability by all or a part of their political contributions. Taxpayers who itemized their deductions, however, found that the deduction was more advantageous if their marginal tax rate exceeded 25 percent. (See "Marginal Tax Rates," discussed in this section.)

Presidential Election Campaign Fund Checkoff

Taxpayers could elect to designate \$1 (\$2 on a joint return if both the taxpayer and spouse so elected) of their 1975 tax liability to be applied to the Presidential Election Campaign Fund. This designation could be made by checking the appropriate box on line 8 of Form 1040 or Short Form 1040A. The election did not affect the taxpayer's tax liability for the year.

Purchase of New Residence Credit

As a stimulus to new housing, the Tax Reduction Act of 1975 allowed a credit against tax for a portion of the "purchase price" paid by a taxpayer for a new principal residence. This credit applied to housing constructed or under construction before March 26, 1975. The amount of the credit was equal to 5 percent of the purchase price, limited to \$2,000 for all returns except those of married persons filing separately; for the latter, the limit was \$1,000. The credit could be further limited since it could not exceed the tax for the year reduced by credits for personal exemptions, foreign taxes, retirement income, investment in depreciable property, WIN expenses, and political contribu-

In order to qualify for the credit, the resi dence purchased had to be the principal residence of the taxpayer and its original use had to commence with the taxpayer. In addition to the date of construction requirement, the property had to have been acquired and occupied by the taxpayer after March 12, 1975 and before January 1, 1977. The "purchase price" referred to the adjusted basis. Thus where the new residence was a replacemen residence, the cost of the new residence had to be reduced by the gain not recognized on the sale of the old residence. Finally, the taxpaye was required to attach to his or her return ; certification by the seller that the purchase price paid was the lowest price at which the new residence was offered for sale afte February 28, 1975.

Reai Estate Taxes

See "Taxes Paid Deduction."

Refund

A refund of tax included all overpayments no applied by the taxpayer as a credit to the nex year's estimated tax. See "Overpayment."

Regular Tax Computation

Typically, the taxpayer in determining "in r come tax before credits" first computed taxa ble income. Depending on marital status, the taxpayer then applied rates from one of four tax rate schedules to compute the tax. In some instances the taxpayer used the equivalent tax table or requested the Internal Revenue Ser vice to compute the tax. Returns of such taxpayers are also classified under the regula tax computation method.

Rent Net Income or Loss

Rent net income or loss constituted a part or adjusted gross income and was determined by deducting from gross rents amounts for depreciation, repairs, maintenance, interest, taxes commissions, advertising, fuel, insurance, jani tor service, and any other allowable expenses related to the rented property.

Retirement Income Credit

A credit based on "retirement income" wat allowed an individual receiving earned income (such as salaries or wages) of more than \$600 in each of any 10 calendar years prior to the tay year for which the credit was computed.

Retirement income for taxpayers under 6f years of age was defined as pension and annuity income received under public retire ment systems. Retirement income for taxpay ers age 65 or over was defined as pension and annuity income plus dividends in adjusted gross income, interest, and gross rents.

The credit could not exceed the income tax

educed by credits for foreign taxes and for tax ithheld on tax-free covenant bond interest.

loyalty Net Income or Loss

Net royalties consisted of gross royalties less eductions for depletion, depreciation, office ent, legal fees, clerical help, interest, taxes, nd similar items. Gross royalties included evenues from oil, gas, and other mineral rights; evenue from patents, copyrights on literary rorks, trademarks, formulae, and so on. Cerin royalties received under a lease agreement n timber, coal, and domestic iron ore were ligible for capital gains or ordinary loss eatment under Code section 1231, and as a esult of the separate computation required by nat section are reflected in the statistics for Sales of Capital Assets'' and "Sales of roperty Other Than Capital Assets.''

alaries and Wages (Gross)

Gross salaries and wages as reported on the ix return were amounts of compensation for ersonal services prior to statutory adjustments hich reduced the gross amount by the sick ay exclusion and certain expenses connected ith employment. Also included were commisions; bonuses; tips; fees; excess reimbursetent over employee business expenses; and ne value of nonmonetary payments for servics, e.g., merchandise, accommodations, or roperty. Identifiable amounts for any of these ategories which may have been reported by axpayers in "other sources" of income were reated as salaries and wages for the statistics. ixcluded were portions of salaries and wages arned abroad which were tax-exempt under pecial provisions of the law.

ales of Capital Assets

In general, capital assets for tax purposes neant property regarded or treated as an ivestment, such as stocks, bonds, and nonbuiness real estate including a personal resilence. Thus, property held for sale during the irdinary course of business operations and lepreciable and real property held in connecion with a business were among the property ypes not covered by the tax definition of apital assets.

Comparability of 1975 sales of capital assets lata with 1974 data was somewhat affected by provision of the Tax Reduction Act of 1975 oncerning the net gain resulting from the sale of a personal residence. The Act provided for in increase in the amount of time (from 12 to 8 months) allowed to invest the gain (from the ale of one residence) in a replacement esidence, thereby postponing the taxation of he realized gain. To the extent that this rovision was used by taxpayers in 1975, the lata are affected.

If capital assets were held for more than 6 nonths prior to their sale, only half of this long-term" gain was taxable and in many nstances at a rate lower than otherwise (see "Alternative Computation of Tax"). If the sale resulted in a loss, regardless of how long the asset was held, the loss could be completely offset against capital gains and to a limited extent against ordinary income. However, capital losses from sales of property held for personal use were not deductible.

In addition, net gains from dispositions of some of the property types excluded from the tax definition of capital gains could receive long-term capital gains treatment under special conditions set forth in the Code, while net gains from some of the property types included under the definition could be denied capital gains treatment under other Code sections. The latter are referred to under the heading "Sales of Property Other Than Capital Assets, Net Gain or Loss."

Property used in trade or business, excluded from the tax definition of capital assets, received special treatment under Code 1231. Examples of such property were depreciable and real assets, most types of livestock if held for breeding purposes, the value of unharvested crops sold with the land they grew on, as well as certain mineral rights. Gains and losses from sales or other dispositions under section 1231 had to be aggregated first. If the overall result was a net gain, it was included in the computation of net long-term capital gain or loss. If the overall result was a net loss, it was included in the computation of net gain or loss from sales of property other than capital assets. Thus, a net gain under section 1231 could receive the more beneficial treatment of a long-term capital gain taxable under the alternative computation of tax, while a net loss under section 1231 received the more beneficial treatment as an ordinary loss which could be fully offset against ordinary income as well as against capital gains. Included in the computation under section 1231 was an additional special computation to determine net gain or loss from certain "involuntary conversions" (principally casualty or theft) of business assets and also of capital assets.

The amount of gain eligible for capital gains treatment under section 1231 was reduced in the case of certain depreciable and real property by sections 1245, 1250, 1251, and 1252, and in the case of certain mining property by section 617. Code sections 1245 and 1250 limited the eligible gain in the case of depreciable and real property based on adjustments for any accelerated depreciation claimed since 1962 and 1964, respectively (to the extent of such depreciation the gain was ordinary income). Code sections 1251 and 1252 further limited the eligible gain generally on these same property types if they were used in the business of farming. Code section 617 limited eligible gain on depletable mining property after taking account of certain exploration and development expenditures (to the extent of these expenditures gain was ordinary income). None of these Code provisions had any effect on the treatment under section 1231 of losses resulting from the disposition of such property. Net short-term gain or loss-Gains and

losses from sales or exchanges of capital assets held for 6 months or less were considered to be short-term. To obtain the net shortterm gain or loss, gains and losses from current year transactions were combined with any short-term capital loss carryover and any net short-term gain or loss received from partnerships or fiduciaries.

Net long-term gain or loss—Gains and losses from sales or exchanges of capital assets (or property treated as capital assets) held more than 6 months were considered to be long-term and therefore eligible for special beneficial tax treatment (see "Net gain" below and "Alternative Computation of Tax"). To obtain the net long-term gain or loss, gains and losses from current year transactions were combined with—

(1) any net long-term gain or loss received from partnerships or fiduciaries,

(2) any capital gain distributions of regulated investment companies (mutual funds) and real estate investment trusts,

(3) net long-term gains included in the profits of Small Business Corporations electing to be taxed through shareholders (reduced by the special tax computed at the company level), and

(4) any long-term capital loss carryover from 1964-74.

Short-term capital loss carryover—This carryover was the unused portion of any net capital loss sustained during 1959–63 and any net short-term loss sustained after 1963 which exceeded the loss year's net capital gain or the \$1,000 maximum net capital loss deduction.

Long-term capital loss carryover—This carryover was the unused portion of net long-term loss sustained after 1963 which exceeded the loss year's net short-term capital gain or the \$1,000 maximum deduction for net capital loss. If both a net short-term loss and net long-term loss were incurred, the net short-term loss was offset first.

Net gain-In computing the gain in adjusted gross income, the net short-term gain or loss was combined with the net long-term gain or loss. The amount of net gain in adjusted gross income conformed to one of several conditions, namely, (a) on returns with a net longterm gain, the amount included in adjusted gross income was 50 percent of the excess net long-term gain over net short-term loss; (b) on returns with only a net long-term gain, 50 percent of the gain, (c) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of the net long-term gain, (d) on returns with only a net short-term gain, the entire net gain, and (e) on other returns, the entire excess of net short-term gain over net long-term loss.

Net gain includes the amount of capital gain distributions received by taxpayers which would normally have been entered in Schedule D, Capital Gains and Losses. However, if taxpayers did not need Schedule D to report any other gains or losses or to compute the alternative tax, they did not file that schedule but entered 50 percent of the capital gain distributions on line 29b of the Form 1040. The statistics include a separate tabulation of the capital gain distributions not reported on Schedule D.

Net loss—In computing net loss in adjusted gross income the net short-term gain or loss was merged with the net long-term gain or loss, and the excess loss was allowed to the extent of the smallest ot (1) the short-term loss in excess of any long-term gain plus one-half of the long-term loss in excess of any short-term gain, (2) taxable income computed without regard to the capital loss or personal exemptions, or (3) \$1,000 (\$500 for married taxpayers filing separately).

Sales of Property Other Than Capital Assets, Net Gain or Loss

In general, property other than capital assets related to property of a business nature in contrast to personal investments which were capital assets. Specifically included were sales of (1) certain depreciable, depletable, and real business property (see below); (2) accounts and notes receivable acquired in the ordinary course of business for services rendered or from sale of property includable in inventory or ordinarily held for sale; and (3) certain copyrights, literary, musical, or artistic compositions or similar properties. Also included were (1) any share of gain or loss received through partnerships and fiduciaries (in contrast to capital gain or loss, gain or loss from these transactions was included in its entirety in computing adjusted gross income); (2) losses on sales of small business investment company stock (considered as ordinary losses rather than capital losses; gains were treated as capital gains, however); and (3) losses on small business stock if the owners were the original holders (however, such losses were limited to \$50,000, or \$25,000 for married persons filing separate returns; gains were treated as capital gains); and (4) amounts resulting from certain "involuntary conversions" including net losses from casualty and theft (see below).

As explained under the definition of "Sales of Capital Assets," a net gain from dispositions of (or certain transactions involving) specified types of business property that were excluded from the tax definition of capital assets could receive capital gains treatment under section 1231, Gains and losses from these dispositions or transactions first had to be aggregated. If the overall result was a net gain, it was included in the computation of net long-term capital gain. If the overall result was a net loss, it was included in the computation of net gain or loss from sales of property other than capital assets. The gains and losses resulting from involuntary conversions were especially treated in this computation.

The amount of gains (though not losses) on dispositions of property includable in the computation of net gain or loss under section 1231 was limited as a result of Code sections 1245, 1250, 1251, 1252, and 617. To the extent the amount eligible for capital gains treatment was thereby reduced, the amount included in the statistics for net gain or loss, sales of property other than capital assets, was increased.

Sections 1245 and 1250 applied to certain depreciable and real property. Sections 1251 and 1252 prescribed special limitations for much of this same property if it was used in the business of farming. Section 617 applied to certain depletable property.

Self-Employed Retirement Deduction

In general, self-employed individuals could contribute to a qualified retirement plan and deduct all or a part of such contributions in computing adjusted gross income. The amount which could be deducted was based on "earned income" defined as (1) net earnings from self-employment, but only with respect to a trade or business in which personal services of the taxpayer were a material income-producing factor, and (2) income from the disposition of certain property by individuals whose personal efforts created the property. The maximum amount of the deduction was 15 percent of earned income or \$7,500, whichever was less.

Self-Employment Tax

This tax, levied under the social security system, was reported by each individual who had self-employment earnings of at least \$400 derived from a sole proprietorship or from any share of partnership profits. Citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries. Certain types of income and deductions such as investment income, capital gains and losses, deductions for net operating losses, and casualty and theft losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1975 was \$14.100 reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was \$1,114 based on the 7.9 percent rate in effect for that year. For 1974, the rate was the same, although the maximum amount of earnings subject to the tax was \$13,200 and the maximum tax was \$1,042. Tax credits could not be applied against this tax.

Separate Returns of Husbands and Wives

Generally, these were returns of married persons, each of whom filed a return independent of his or her spouse and reported only his or her own income, exemptions, and tax. Also included were returns of married persons where only one spouse had income but elected to use this classification and returns with community income divided between husband and wife.

If the husband (or wife) filed a separate

return, the wife's (husband's) exemption cou be claimed on that return, but only if the oth spouse did not file a return, had no gro: income, and was not the dependent of anoth taxpayer.

Sick Pay Exclusion

An employee was allowed to exclude from salaries and wages income received under a employer-provided wage continuation plan for periods of absence due to injury or sickness subject to limitations prescribed by law.

Single Persons, Returns of

These were returns of (a) unmarried persoi who did not qualify as head of household surviving spouse, or (b) certain married indiduals living apart who maintained a hom independently of the spouse, that was th home of the individual's child or stepchild f over 6 months of the year.

Small Business Corporation Profit c. Loss

Net income of a qualified Small Busine a Corporation (defined in section 1371 of the Code), whether or not distributed, was tax directly through each shareholder. Net loss were allocated to each shareholder to be offs against income from other sources.

Small Business Corporation income shown this report is the amount taxable to sharehol ers as ordinary income. Net long-term capit gain, reduced by the special tax imposed at tl corporate level, retained its character in tl hands of the shareholders and is included the statistics for net gain or loss from sales capital assets. Undistributed income earned previous years was taxable to shareholders the year it was earned, and could be distributed during the current year without any further te

Information on Small Business Corporation can be found in *Statistics of Income—Corpor tion Income Tax Returns.*

Social Security Taxes on Tip Incom

This amount is comprised of social securi tax on unreported tip income and uncollecte employee social security tax on tips.

Cash tips amounting to \$20 or more that the taxpayer received in a month while working fr any one employer were subject to withholdir of income tax and social security tax. Cash tip counted toward social security benefits and a employee was required to report these tips the employer and the employer then withhe the social security tax. However, if the emplo er was unable to withhold the amount of soci security tax, the amount of uncollected soci security tax on tips was indicated on the employee's Form W-2, and the taxpayer wa required to report the uncollected tax and pay with the Form 1040.

If the employee did not report the tips to the employee, the employee was required to cor

ute the social security tax on unreported tips in Form 4137 and attach it to the Form 1040.

pecial income Averaging Methods

Employees, self-employed individuals, or neir beneficiaries, who received lump-sum istributions from qualified pension or retiretent plans (described under separate heading) ould elect to have this income taxed under a pecial 10-year averaging method under provions of the Employee Retirement Income ecurity Act of 1974. Generally, the income ligible for taxation under this method was that art of the distribution which represented mployer contributions to the plan after 1973, pnsidered to be "ordinary income." Employer phributions made before 1974 were given ng-term capital gain treatment, while the mployee's contributions were not taxable at I.

The taxpayer included the capital gain poron of the distribution in adjusted gross income ong with any other capital gains. However, if is taxpayer elected to use the special averagg provisions, then the taxpayer excluded the rdinary income portion of the distribution from djusted gross income and computed a tax on separately. If the election were not made, the rdinary income portion was treated as "other" come on the return, was included in adjusted ross income, and was taxed as part of the uxpayer's "taxable income."

Generally, the special income averaging tax proputation involved three steps.

 the taxpayer determined the taxable ortion of the distribution by allocating the full mount of the distribution between capital gain nd ordinary income and then subtracting ertain allowances and exclusions;

(2) using the tax rate schedule for single ersons, the taxpayer computed a tax on oneinth of the amount in step (1) and multiplied tat result by 10; and

(3) finally the taxpayer multiplied the mount in step (2) by the number of calendar sars of service under the plan after 1973 and ivided this by the total number of calendar sars of service.

However, those taxpayers who had received imp-sum distributions in both 1974 and 1975 ten subtracted the tax they had previously aid on the 1974 distribution to determine the ix due for 1975.

This then represented the tax on the ordinary icome portion of a lump-sum distribution. The ix was added to any other tax computed on agular "taxable income" and thus became a art of "income tax before credits." The use of is special averaging tax on the ordinary icome portion of a lump-sum distribution did ot prevent the taxpayer from using any other "pe of tax computation method (e.g., regular come averaging) on any other taxable inome. See also the text in section 3, Tax omputation and Tax Rates.

tandard Deduction

A taxpayer was allowed a standard deduc-

tion in lieu of itemizing personal expenses. For 1975, the standard deduction for unmarried persons (including heads of households with dependent children) was 16 percent of adjusted gross income, but never more than \$2,300 or less than \$1,600. For married persons, the deduction was again 16 percent of adjusted gross income; however, for those filing separately, the limits were set at \$1,300 and \$950. For married persons filing jointly, as well as certain surviving spouses, the limits were \$2,600 and \$1,900. These limits for joint returns were \$600 higher than those in effect for 1974; for all other returns, the limits were \$300 higher. Also, for 1974, the applicable percentage was 15, as compared to 16 for 1975.

State and Local Gasoline Taxes

See "Taxes Paid Deduction."

State and Local Income Taxes

See "Taxes Paid Deduction."

State income Tax Refunds

These represented that part of State income tax refunds which had given the taxpayer a tax benefit in a previous year. Taxpayers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

Statutory Adjustments

There were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments were comprised of sick pay exclusion; moving expense deduction; employee business expense deduction; self-employed retirement deduction; forfeited interest penalty; and, beginning with 1975, payments to an individual retirement account. Each of these adjustments to gross income is described under separate heading.

Stock Options

See "Tax Preferences (Minimum Tax)."

Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the 2 preceding tax years, who had not remarried, and who had maintained a home which was the principal abode of a child or step-child for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the 2 taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death. Thereafter, the special rates for surviving spouse, halfway between the joint and single return tax rates, applied.

Tax Credits

Included here were the following credits applied against income tax:

- (1) Retirement income credit,
- (2) Investment credit,
- (3) Foreign tax credit,
- (4) Contributions to candidates credit,
- (5) Work Incentive (WIN) credit,
- (6) Personal exemption credit,
- (7) New principal residence credit, and
- (8) "Other" tax credits.

In addition, for purposes of this report, the amount of earned income credit used to offset income tax before credits was included in this amount.

Each of the above is described under separate heading.

Tax Due at Time of Filing

"Tax due" was reported on returns where the tax withheld, the payment with request for extension of filing time, and the payment on declarations of estimated tax, together with other reported prepayment credits, were insufficient to cover the total of income tax after credits, self-employment tax, tax from recomputing prior-year investment and work incentive (WIN) credits, additional tax for tax preferences, social security tax on tip income, and "other taxes."

Tax From Recomputing Prior-Year Investment Credit

The investment credit provisions of the law included a "recapture rule" which required taxpayers to pay back all or a portion of any investment credit 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 credit was disposed of before the end of its intended useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life.

Tax credits could not be applied against this additional tax.

Tax From Recomputing Prior-Year Work incentive Program (WIN) Credit

The Work Incentive (WIN) Program credit provisions of the law included a "recapture" rule which required taxpayers to pay back all or a portion of any Work Incentive Program (WIN) credit taken on a qualifying employee whose employment was terminated before the end of the period claimed in computing the credit. Tax credits could not be applied against this additional tax.

See also "Work Incentive Program Credit."

Tax Paid with Return

See "Balance Due After Remittance."

Tax Preference Offset

See "Maximum Tax on Earned Income."

Tax Preferences (Expanded Income)

Tax preferences, as computed for tables using the income concept of "expanded income," required for statistical purposes under the Tax Reform Act of 1976, were the sum of:

(1) dividend exclusion (up to \$100 per taxpayer receiving qualified dividends)
 (2) capital gains exclusion (one-half the

excess of net long-term capital gains over net short-term capital losses)

(3) any other tax preferences reported on Form 4625 (computation of Minimum Tax). See also "High-income Returns, Taxable and Nontaxable" in section 1, Returns Filed and Sources of Income.

Tax Preferences (Minimum Tax)

Prior to the Tax Reform Act of 1969, many individuals did not pay income tax on a substantial part of their "economic income" (including capital gains) because of various kinds of tax-favored income or deductions. The 1969 Act imposed a 10 percent tax on specified income and deduction items receiving preferential treatment, after making certain adjustments. The amounts shown include those either distributed or allocated to owners, beneficiaries, or shareholders of partnerships, estates and trusts, Small Business Corporations electing to be taxed through their shareholders, and regulated investment companies. Tax preference items which affected the tax were:

(1) Accerlerated depreciation on (a) lowincome rental housing; (b) other real property (defined in Code section 1250); (c) personal property (defined by section 1245) subject to a net lease. The excess of accelerated depreciation over the amount computed under the straight-line method was considered a tax preference.

(2) Amortization of (a) certified pollution control facilities; (b) railroad rolling stock; (c) on-the-job training facilities; (d) child care facilities. The excess of these special rapid writeoffs over what otherwise would have been a depreciation deduction was considered a tax preference.

(3) Stock options. Upon exercising a stock option, an employee did not realize income when the option price was less than the fair market value of the stock. This price difference was, however, treated as a tax preference in the year the option was exercised.

(4) Bad debt reserves. Financial institutions were allowed deductions toward a reserve for bad debts under prescribed rules. When these deductions exceeded the amount required by actual experience, the excess was considered tax preference.

(5) Depletion. The excess of depletion over the adjusted basis of the property (reduced by depletion taken in prior years) was a tax preference. Thus, when the taxpayer had written off the investment, a tax preference was realized.

(6) Capital gains. One-half of the excess of net long-term gain over net short-term loss was excluded from income in computing the regular income tax. The excluded half was treated as a preference.

Tax Savings From Special Tax

Computations

In this report the amount of tax savings is the difference between the tax resulting from using the provisions of one of the special tax computations (e.g., maximum tax, income averaging, etc.) and the amount of regular tax that would result from not using these provisions. See also section 3, Tax Computation and Tax Rates.

Taxable Income

Taxable income was the amount to which tax rates were usually applied in arriving at income tax before credits. It was determined by subtracting from adjusted gross income itemized deductions or the standard deduction and the number of personal exemptions claimed multiplied by \$750. See also "Income Subject to Tax."

Taxes Pald Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State income taxes, certain State and local retail sales taxes, State gasoline faxes, taxes paid to foreign countries or possessions of the United States 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. Federal taxes and State and local taxes on cigarettes, tobacco, and alcoholic beverages were not deductible. Nor were State and local fees for vehicle license plates or driver's licenses deductible.

Taxes paid on business property were deducted separately in schedules for business, rent, and royalty income, and are therefore excluded from the tax deduction statistics.

Taxpayments

These payments were, in effect, made before the return was filed and were applied against tax liability to determine the amount payable at the time of filing. They included the following:

(1) Income tax withheld,

(2) Excess social security taxes withheld,(3) Credit for tax on certain gasoline, fuel, and oil,

(4) Other taxpayments,

(5) Payments on 1975 declaration of estimated tax,

(6) Payment with request for extension of filing time, and

(7) For Tax Year 1975, the "refundable portion" of the earned income credit. (See also "Earned Income Credit" in section 3, Tay Computation and Tax Rates.)

Taxpayments in excess of total tax were refundable.

Each of the above is described unde separate heading.

Total Deductions

This classification included personal deduc tions, both standard and itemized.

Total Income Tax

Total income tax was the sum of income tax a after credits and the additional tax for tax preferences. It did not include any of the othe taxes which made up total tax liability. Tota income tax was the basis for classifying refurn as "taxable" or "nontaxable."

Total Tax Liability

Total tax liability was the sum of income ta after credits, additional tax for tax preferences self-employment tax, social security tax on tips tax from recomputing prior-year investment an work incentive (WIN) credits, taxes from excess contributions to or premature withdrawals fror individual retirement accounts, and other taxes

Unearned Taxable Income

See "Maximum Tax on Earned Income."

Union Dues

See "Miscellaneous Itemized Deductions."

Unused Credits

See "Additional Tax for Tax Preferences."

Work Incentive (WIN) Program Credit

For tax years beginning after 1971, faxpayer could take a credit against their tax liability c 20 percent of the WIN (Work Incentive Prc gram) wages paid an employee hired under th Federal Work Incentive Program. This program was intended to provide welfare recipients th training and job opportunity needed to hel them become economically independent. Th Tax Reduction Act of 1975 extended the WII program to include Federal welfare recipient of the Aid to Families with Dependent Childre (AFDC) Program under the Social Security Ac

The credit was limited based on the pres ence and size of income tax, and tax first ha to be reduced by foreign tax, investment, an retirement income credits before the WIN cred could be applied. Amounts in excess of thes limitations could be carried back 3 years an the remainder carried forward to the 7 year subsequent to 1975 for use in computing th credit for these years.

ection 7

Sources of the Data, **Description of the** Sample and Limitations of the Data

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Table 7A.—Number	of Form	1040 and Form	1040A Returns in the	e Population and Sample, 1975

						Num	ber of return	s by State gr	oup				
Description of the sa	nple etrata	Ta		Grou		Grou		Grou			up 4*	Grou	
		Population	Sample	Population	Sample	Population	Sample	Population	Sample	Population	Sample	Population	Sample
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(6)	(9)	(10)	(11)	(12)
otal	0	82,304,790	206,368	981 ,62 7	14,079	3,705,422	29,968	3,443,698	10,066	7,319,207	15,469	66,854,836	136,786
Business and Farm (Schedule F only), total		74,691,610	139,388	855,592	9,776	3,334,879	16,339	3,079,437	7,335	6,526,378	10,775	60,895,324	95,163
1 adjusted gross income and and	Farm receipts												
10,000	Under \$20,000	40,749,164	24,897	464,659	1,662	1,933,004	3,524	1,824,540	1,304	3,757,035	2,414	32,769,926	15,993
under \$15,000	Under \$50,000 \$20,000 under \$50,000	13,694,090	18,977	156,523	1,130	507,288	2,035	567,980	781	1,210,518	1,073	11,151,781	13,958
under \$20,000	Under \$100,000 \$50,000 under \$100,000	9,502,938	17,349	102,304	1,139	387,593	2,231	353,964	926	794,143	1,299	7,864,934	11,754
under \$50,000	Under \$500,000 \$100,000 under \$500,000	9,975,233	20,548	120,526	1,723	378,449	2,851	306,527	1,026	708,740	1,939	8,460,991	13,009
under \$100,000	Under \$750,000 \$500,000 under \$750,000	608,612	20,346	9,941	2,483	22,971	2,302	20,689	1,036	44,313	1,770	510,698	12,755
0 under \$200,000 100,000	Under \$1,000,000 \$750,000 under \$1,000,000	129,016	21,200	1,316	1,316	4,354	2,176	4,635	1,160	9,270	933	109,441	15,615
0 under \$500,000	Under \$5,000,000 \$1,000,000 under \$5,000,000	27,471	10,985	273	273	1,018	1,018	941	941	2,024	1,012	23,215	7,741
0,000 under \$500,000, but pled and having no tax idits and no minimum tax	Any amount	150	150	-	-	8	8	3	3	5	5	134	134
3 and over 500,000	Any amount \$5,000,000 and over	4,936	4,936	50	50	194	194	158	158	330	330	4,204	4,204
ss (Schedules C and F, or C only), total		7,613,180	66,980	126,035	4,303	370,543	13,629	364,261	2,731	792,829	4,694	5,959,512	41,623
and a specific income item	Business receipts												
10,000	Under \$20,000 .	2,321,400	11,841	39,538	567	118,988	2,651	129,260	325	266,080	533	1,767,534	7,765
under \$15,000	Under \$50,000 \$20,000 under \$50,000	1,704,941	7,720	28,608	478	87,319	2,191	85,010	276	187,250	524	1,316,754	4 249
15,000	Under \$100,000 \$50,000 under \$100,000	1,333,794	7,201	20,704	416	63,873	1,882	60,567	291	138,075	558	1,050,575	4,054
under \$30,000	Under \$250,000 \$100,000 under \$250,000	1,280,168	7,942	19,983	501	58,679	2,029	52,671	303	119,155	599	1,029,680	4,510
under \$50,000	Under \$500,000 \$250,000 under \$500,000	639,546	7,551	11,787	591	28,321	1,423	23,566	239	52,982	534	522,890	4,764
under \$100,000	Under \$750,000 \$500,000 under \$750,000	252,898	7,407	4,191	526	10,398	1,486	9,699	244	21,262	430	207,348	4,721
) under \$200,000 100,000	Under \$1,000,000 \$750,000 under \$1,000,000	54,058	7,077	765	785	2,006	1,008	2,263	379	4,979	500	44,025	4,405
) under \$500,000	Under \$5,000,000 \$1,000,000 under \$5,000,000	23,152	7,018	407	407	840	840	1,116	563	2,712	682	18,077	4,526
0,000 under \$500,000, but oled and having no tax in difs and no minimum tax	Any amount	104	104	1	1	δ	6	1	1	7	7	89	69
500,000	Any amount \$5,000,000 and over	3,119	3,119	31	31	113	113	106	108	327	327	2,5‡0	2,540

a, North Dakota, South Dakota, Vermont, and Wyoming.

a, Norm Dakota, South Dakota, Vermont, and Wyoming. Iran, District Columbia, Hawan, Idaho, Maina, Montana, Navada, Naw Hampshira, Naw Maxico, Rhoda Island, and Utah. Ia, Arkansas, Mississippi, Nabraska, and West Virginia. ma, Iowa, Kansas, Kentucky, Oktahoma, Oregon, end South Carolina. mia, Colorado, Connectcur, Flonda, Georga, Illinois, Indiana, Louisiana, Maryland, Massachusatts, Michigan, Minnasota, Missoun, New Jarsey, New York, North Carolina. Ia, Washington, Wisconsin, APO/FPO, and U.S. citizans abroad.

Sources of the Data

The data in this report were estimated from a stratified systematic sample of unaudited individual income tax returns, Forms 1040 and Forms 1040A, filed by U.S. citizens and residents during calendar year 1976 and processed in the service centers of the Internal Revenue Service. The total sample of 206,368 returns was systematically selected from a population of 82,304,790 returns filed.

The estimates in this report are intended to represent the total returns for income year 1975. While the overwhelming majority of returns processed in 1976 were for calendar year 1975, a few of them were for non-calendar years ended during 1975 and 1976 and some were delinquent returns for prior years. Delinquent returns for recent prior years were used for the 1975 statistics in place of 1975 returns processed after December 31, 1976. In general, the characteristics of returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1976.

All returns processed during 1976 were subjected to sampling, with a few exclusions. The exclusions consisted of tentative and amended returns for income year 1975. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling and it was impossible to associate the original with the amended return at the time of sampling.

Description of the Sample and Limitations of the Data

Sample Criteria and Selection

Form 1040 and Form 1040A returns filed during 1976 were computer-stratified into sample classes based on State groupings and on combinations of adjusted gross income or deficit, business or farm receipts, and the largest of certain sources of income or loss. The State groups, listed in table 7A, were determined based on the tax return filing population of each State in order to secure at least a minimum number of returns for the sample from each State. The sample for the State groups was then allocated by income strata to minimize the variance of the estimates. Refer to table 7A for strata description and the number of returns in the population and sample, by strata and State group.

Method of Estimation

A separate set of rates (by sample strata) for each of five groups of States was prescribed for the selection of the sample, the rates varying from 1 in 2,050 to 1 in 1. The adequacy of the sample selection was reviewed, by sample sratum, by applying the prescribed rates to the number of returns reported filed by each of the ten service centers. When the actual number of sample returns differed considerably from the expected number, a follow-up was conducted.

Sampling weights were obtained by dividing the number of returns filed per sample stratum by the number of sample returns actually received for the stratum. All sampling weights were then converted to "integer weighting factors" which were applied to each sample return. For example, if a weight of 44.24 was computed for a stratum, 24 percent of the sample returns in the stratum were systematically given a weighting factor of 45, and 76 percent a weight of 44.

A comparison of the estimated number of returns shown in the National tables of this report with the number of returns reported filed, as shown in table 7A, will disclose slight differences. These differences occurred for the following reasons: (1) an estimated 77,400 returns were excluded from the tables becau they showed no income information and th no apparent reason for filing, and (2) retur were classified into proper size classes tabulating the data regardless of the strata which they were assigned for sampling purpo es.

Sampling Variability

The coefficient of variation is the standal deviation of the estimate as a percent of 1 estimate. The standard deviation when add to and subtracted from the estimate provic the computed upper and lower limits with which approximately two out of three estimated derived from similarly selected samples wo be expected to fall. Coefficients of variat were computed using a sum-of-squares forr la for selected frequency and amount e mates and appear in tables 7.1 and 7.2 of 1 report. The upper limit coefficients of variat shown in table 7B were computed usince formula based on the sum-of-squares meth These coefficients, applicable to frequence only, are meant as a general guide for I when computed coefficients of variation are shown.

Frequencies or amounts with excess sampling variability were either (1) combines with adjacent size classes in order to reduce the sampling variability, or (2) deleted at noted with an asterisk (*) and included in appropriate totals.

A dash in place of a frequency or amount indicates that:

(1) if returns were sampled at a rate of 'D : percent, no returns had the particular char teristic; or

(2) if returns were sampled at a rate 1 s than 100 percent, either no returns in e population had the characteristic or the charteristic was so rare that it did not appear on y sample returns.

Table 7B.—Upper Li	imit Coefficient	of Variations	for the	Estimated	Number o	f Returns,	1975

				Returne	with Adjusted Gross	Income or Deficit (pr	ercent)		
	Estimated Number of returns	Under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500, anv
	······································	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)
5 0 00 00 00		() () () ()	(-) (-) (-) (-) (-)	(*) (*) (*) (*)	(*) (*) (*) (*) (*)	(') (') (9) (') 31 1	(') (') 30 0 21 2 13 4	34 6 24 5 17 3 12 2 7.7	1
000 000 000 0,000 5,000		(?) (?) (?) (?)	(') (') (') 33 6 27 4	(') (') (') 25.8 21.1	(') (') (') 25 5 20 8	22 0 15 6 9 8 7 0 5 7	95 67 42 30 24	17	
0,000 0,000 00,000 00,000 00,000		32 0 20 2 14 3 10 1 6 4	23 7 15 0 10 6 7 5 4 7	18 3 11 6 8 2 5 8 3 7	18 0 11 4 6 1 5 7 3 6	49 31 22 16 10	2 1 1 3 0 9 0 7 (*)	1.2 0 6 (?) (?) (?)	since all returns of this class
000,000 000,000 000,000 0,000,000 5,000,000		45) 32) 20 14 12	34 24 15 11 09	26 18 12 08 (*)	25 18 11 08 (²)	07 (*) (*) (*) (*)	(*) (*) (*) (*) (*)	(*) (*) (*) (*)	are in sam
0,000,000 0,000,000 0,000,000 0,000,000		1 0 0 7 0 6 0 5	(3) (3) (2)	(*) (*) (*)	(?) (?) (?)	(*) (*) (*) (*)	(*) (*) (*) (*)	(*) (*) (*)	

Not epplicable since the estimated number of returns is greater than population astimetes

lesponse and Other lonsampling Errors

In transcribing and tabulating the information om the returns in the sample, additional hecks were imposed to improve the quality of ne resulting estimates. Incorrect or missing ntries were corrected during statistical proessing to make them consistent with other intries on the return or accompanying schelules.

Quality of the basic data abstracted at the rocessing centers was controlled there by teans of a continuous subsampling verifiation system. In addition, the Statistics Division in the National Office conducted an idependent reprocessing of a small sub-ample of the returns statistically processed in the field as a further check on the processing. Prior to tabulation, numerous computer ests were applied to each return record to ssure that proper balance and relationship etween return items were maintained.

Finally, prior to publication, all statistics nd tables were reviewed for accuracy and assonableness in light of provisions of tax tws, taxpayer reporting variations and limations, economic conditions, comparability vith other statistical series, and statistical achniques used in data processing.

The controls maintained over the selection f the sample returns, the processing of the ource data, and the review of statistics did ot completely eliminate the possibility of rror. Also, practical operating consideraons necessitated allowance of reasonable plerances in the statistical processing of ne data.

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Table 7.1-All Returns: Coefficient of Variation of

			Adjusted	Salarian and	d warmen		Business or	profession			Farm	E		Partnership	net profit	No lens	ulnes.
Size of adjusted gross income		Number of	gross	(Broas)		5	profit	¥ ¥	loss (5	profit	¥	losa	less loss		Corporation net profit less loss	stion ess loss
			<u> </u>	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of A	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		ε	(2)	(2)	((5)	(9)	ε	9	(9)	(01)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total		0.01	0.11	0.13	0.15	90.36	0.56	1.02	1.50	2.62	2.82	2.43	2.63	1.62	3.48	3.27	6.29
No adjusted gross income 11 under 1000 13 000 under 12000 12 000 under 13 000 14 000 under 13 000		376 170 184 177 185	2206 174 186	2 2 2 2 2 2 8 8 2 0 9 3 3 8 8 0 9 3 8 8 9 0 9 3 8 8 9 0 9 3 8 8 0 9 3 8 8 0 9 3 8 8 0 9 3 8 8 0 9 3 8 8 0 9 3 8 8 0 9 3 8 8 0 9 4 1 4 1 4 1 4 1 4 1 4 1 4 1 4 1 4 1 4	224 238 258 216 216 216 216 216 216 216 216 216 216	9 4 6 6 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	9 4 57 9 78 64 57 84 54 54 54 54 54	325 743 705 761	322 1243 1243 1019 1019	28 83 16 72 13 49 13 49	16 34 16 57 16 57 14 94	7 21 8 11 16 41 16 89 16 89 14 91 16 48	2148 2148 2148 1795 1998 98	9 26 24 10 16 49 15 78 15 70 18 40	4 32 500 85 177 82 74 80 54 45 54 45 387 51	15 16 16 16 16 16 16 16 16 16 16 16 16 16	8 93 70 322 754 38 754 38 99 76
\$5,000 under \$6,000 \$6,000 under \$7,000 \$6,000 under \$5,000 \$9,000 under \$5,000 \$9,000 under \$5,000		2 01 2 01 2 06 2 01 2 06 2 01 2 06 2 01 2 01 2 01 2 01 2 01 2 01 2 01 2 01	2 06 2 195 2 10	222 222 26	226 222 226 226 226 226 232 232 232 232	3 18 3 24 3 24 3 21	373 378 397 418	624 629 635 635 616	10 27 9 63 9 63 9 70 9 38		16 69 15 85 14 92 15 82 15 74	13 73 15 31 14 63 13 57	17 44 15 50 15 99 14 95	15 20 17 53 15 71 14 13 13 75	88.88 88.55 80 80 80 80 80 80 80 80 80 80 80 80 80	88888 8888 88888 88888	359 20 535 51 538 01 655 91 878 28
\$10,000 under \$11,000 \$11,000 under \$12,000 \$13,000 under \$13,000 \$13,000 under \$13,000 \$13,000 under \$15,000		88212	28338	44888	44332	3.51 3.51 3.75 3.75	5 4 4 0 5 4 4 0 5 4 4 0 5 4 4 0 5 4 4 0	6 9 9 15 15 15 15 15 15 15 15 15 15 15 15 15	1004 898 990 127 140		14 18 14 10 17 15 16 80	10 64 10 92 11 45 10 93	16 07 18 73 14 16 16 45	993 1004 968 1024 1024	889 888 888 888 888 888 888 888 888 888	2333 2333 24 23 23 23 23 23 23 23 23 23 23 23 23 23	57 2008 1735 88 2008 1735 88 2008 2008 2008 2008 2008 2008 2008
\$15,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$30,000 \$30,000 under \$100,000		0.24 0.70 1.16 0.24	0 25 0 70 1 17 0 27	0 1 29 0 28 0 1 29 0 1 29 0 28	033	2 45 2 45 0 90 90	214 256 321 147	2400485 2400425 2400425	4 87 7 19 7 23 5 51	5 77 9 994 9 685	7 24 8 90 11 18 7 82 3 47	3298 3745 3745 3745 3795 3795 3795 3795 3795 3795 3795 379	7 88 9 06 1 0 11 4 47	804 40 5 140 3 27 4 0 9 4	11 84 11 65 14 23 8 36 2 65	8 45 9 41 2 66 8 4 2 09	30 56 23 77 13 09 4 80
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		0.000	8883 8883 8883	40000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1 19 2 07 0 00 0 00	172 000 000	2 91 3 14 0 000	4 9 0 0 2 4 5 0 0 0 2 7 5 0 0 0 2 7 5	00038 004 0 00058	8900 88900	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.000	2 75 4 40 0 00 0 000	1 52 0 00 0 00	8883 9883 9883 9883 9988 9988 9998 9998
Tazable returns, total		27	0.13	62.0	0.15	0.51	0.61	124	1.83	2.90	2.05	2.76	3.12	1.63	2.74	3.29	3.90
No adjuntied gross income 11 under 13 000 13 000 under 13 000 13 000 under 13 000 13 000 under 13 000 14 000 under 13 000		(*) 1848 3.684 2.551 2.34	(1) 350 350 252 235 235	() 2850 2883 2883 2883 2883 287	679 679 389 274 262	(*) (*) (*) (*) (*) (*) (*) (*)	10 23 (*) 9 46 7 54 5 89	17.75 (*) 23.30 12.49 11.61	10 35 (*) 31 00 19 27 16 87	() 30 80 24 12	() 35 SE 27 39	14 09 	41 12	38 33 ' - - - - - - - - - - - - - - - - - -	449 (*) (*) 25046 4702	; ۽ ۽ پ	21 74
\$5,000 under \$6,000 \$6,000 under \$7,000 \$8,000 under \$7,000 \$9,000 under \$3,000 \$9,000 under \$10,000	* -	22222	20222	88888	44888	44000	***** *****	999999 800889 800889	13 92 14 53 11 122 10 17	20 56 21 32 17 22 18 23	24 16 24 53 24 53 29 78 20 20	19 42 17 38 15 59 15 13	23 80 21 74 19 50 17 26	23 62 23 62 15 14 15 14	88222 88228 88228	 888 4 888 7	(1) (1) 140 43 231 27
\$10,000 under \$11,000 \$11,000 under \$12,000 \$13,000 under \$13,000 \$13,000 under \$13,000 \$14,000 under \$15,000	- *	1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	88444 88448 8848 8848888 88488 88488 88488 88488 88488 88488 88488 88488 88488 8848	445588	48332	382 982 982 982 982 985 985 985 985 985 985 985 985 985 985	4 60 5 12 5 12 5 12	8 8 8 8 8 8 8 8 8 8 8 9 8 9 8 9 8 9 8 9	0 27 0 20 0 27 0 27 0 28	13 06 12 64 14 26 14 35	16 76 15 99 15 14 15 14	10 91 11 21 11 32 12 05	17 75 20 22 15 16 17 96 14 81	10 42 10 47 10 20 11 05	25 80 25 03 26 03 27 00 27 00 20 00000000	222238 222288 222288	69 24 112 25 154 28 334 03
\$15,000 under \$20,000 \$20,000 under \$20,000 \$23,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$100,000		0.25 0.71 1.23 1.17 0.24	0.26	0 4 4 0 0 2 8 0 0 2 8 0 0 1 4 0 0 0 1 4 0 0 0 1 4 0 0 0 0 0 0	01133	246 246 101 090	219 260 324 148	2422 2422 30423 30242 3024 3024	4 91 6 01 7 32 5 45 5 46	9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	772 927 758 758	5 49 6 91 7 87 3 32	89554 998554	994 94 94 94 94 94 94 94 94 94 94 94 94	11 16 11 20 13 63 8 26 2 77	889 955 75 75 75 75 75 75 75 75 75 75 75 75 7	2962 28262 1317 451
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		0.000	2388	2000 18000	6000 0000	00083	173 297 000	2 95 0 00 0 00	4 68 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	69999 89999	9000 000 000 000 000	88838 00755 00755	4400	0000	2400 8833 8833	2200	00880 00880
Total nontexable returns		0.66	1.11	0.79	1.11	121	1.83	2.10	2.61	5.04	5.62	4.04	4.24	5.25	6.67	10.25	10.01
All returns, summary Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	* -	0.270	0 88 0 72 0 23 0 12	0 65 0 79 0 15	0.87 0.83 0.32 0.19	0 1 3 2 0 6 1 3 2 0 6	178 166 1999 072	227 270 261	2 75 2 4 2 50 2 33	6 32 6 37 5 45 3 13	3.30 6.99 3.32	5 6 6 7 8 7 5 6 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	4 66 7 29 3 45	6 16 6 74 4 49	5 22 15 70 10 48 2 88	12 92 14 75 9.80 3 05	969 15773 5770 367

Individual Returns/1975 • Sources, Sample, and Limitations

		Calas of readist	that assats	[Coeffician	Coefficient of variation for number		of returns and amounts (percent)	amounts (perco	int)}					and a second second second second second second second second second second second second second second second		
Size of adjusted gross income	Met gain	ning	Ŧ	lota	other than cupital assets net gain less loss		Dividends in edjusted gross income	n edjusted scome	Interest received	ceived	Pensions and annulties In edjusted gross income	d annuities isted come	Net Income		ž	ko es
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(16)	(19)	(50)	(21)	(22)	(23)	(54)	(25)	(28)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, (otal	1.23	1.34	1.61	1.60	2.46	59.12	0.06	1.22	0.37	0.68	1,69	211	1.52	2.20	1.61	2.12
No adjusted gross income 51 corr 68 2000 52 2000 under 2000 52 2000 under 53 200 54 2000 under 55 200	7.30 16.79 11.81 10.45 8.71 8.71	6.79 19.58 15.91 15.14 12.14	20.65 27.22 19.15 17.73 18.90	20.43 30.65 27.86 21.94 21.17 18.91	9.28 24.62 20.14 18.49 17.51 18.01	22.07 23.04 71.83 71.83 71.83 71.83	10.25 11.91 9.24 8.12 7.17 6.96	6.15 15.54 11.28 11.28	5.38 9.43 9.27 3.06 3.27	5.53 5.96 5.78 5.16 5.16	29.28 27.92 15.64 12.39 8.89 7.92	28,78 28,30 14,02 10,45 8,98	10.47 16.14 10.99 19.98 9.17 9.17	9.09 14.55 12.35 13.47 12.01	10.82 18.51 18.75 13.95 13.32 13.32	8.40 27.206 19.020 19.020 18.82 17.64
\$5.000 under \$6.000 \$1.000 under \$5.000 \$2.000 under \$7.000 \$2.000 under \$10.000 \$3.000 under \$10.000	8.39 9.11 8.73 8.73	13.64 13.77 13.77 13.64 13.64	16.87 18.74 18.66 14.66	18.80 18.53 18.53 21.83 17.07 17.07	15.63 15.70 16.80 14.83	160.00 105.56 188.90 52.48 36.31	7,15 7,36 7,85 7,18 7,18	11.82 12.21 13.19 12.73	3.04 3.15 3.17 3.17 3.17	5.52 6.07 6.36 7.18	7.58 9.19 9.50 9.41	8.71 9.22 11.04 11.58	8.83 9.33 10.16 10.15	13.21 13.21 13.81 17.42 17.72	1361 1218 11.84 1225	24.63 18.39 18.70 14.25
\$10,000 under \$11,000 \$12,000 under \$12,000 \$12,000 under \$13,000 \$14,000 under \$13,000 \$14,000 under \$15,000	8.28 6.39 6.21 6.15 8.46	9.72 10.56 10.56	8,78 9,00 9,00 9,00 9,00 4,00 4,00 4,00 4,00	11.34 11.34 11.34 10.82	13.04 12.96 12.24 15.47	674.38 85.30 85.30 58.71 191.27 149.22	4 2 2 4 0 4 8 2 2 4 0 4	9.81 10.50 11.55 11.42	00000000000000000000000000000000000000	55555 5132 5115 5115 5115 5115 5115 5115	7.04 8.53 8.55	8.51 9.74 10.83 10.62	6.95 7.09 7.48 7.12	11.60 13.57 11.10 11.10 12.49	7.77	11 60 14.34 10.72 9.99
815,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$25,000 \$20,000 under \$20,000 \$50,000 under \$100,000	2.667 2.966 2.773 2.773 0.999	4.98 5.05 5.05 5.05 2.03	3.70 3.26 1.18 1.18	4.34 5.62 3.62 1.30	8.02 7.17 6.03 6.03 2.41	25.30 32.11 58.65 22.12 22.12 16.95	2.06 2.28 2.71 2.71 0.57	4.90 5.72 7.03 1.75	0.59 0.60 1.37 1.25	2.18 2.72 2.53 2.53	3.77 5.07 7.02 6.13	4 79 665 9.67 8.57 5.00	3.19 3.78 3.70 3.70	6.53 6.97 10.81 7.90 3.08	3.17 5.03 4.05 1.77	5,48 5,78 5,696 3,24 3,24
\$100.000 under \$200.000 \$200.000 under \$500.000 \$200.000 under \$1000.000 \$1.000.000 or more	0.000	1.74	1.00 1.37 0.00	1.07 1.44 0.00	1.94 0.00 0.00	15.28 20.27 0.00	0.45	8888	0.32		3.16 0.00 0.00	5.50 0.00 0.00	1.16 0.00 0.00	000 33 5 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	8:1 2:000 0:000	3.63 4.60 0.00 0.00
Taxabie returna, total	1.29	1.41	1.62	1.6.1	2.79	10.51	0.97	1.29	0.40	0.94	2.01	2.23	1.60	2.36	1.87	2.09
No adjusted gross income 51 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$1,000 \$4,000 under \$1,000 \$4,000 under \$1,000	(*) 21.27 18.65 13.37	(*) 29.74 21.95 20.26	25:38 25:38	3881 3 3887 5	13.56 3.14 58.14 42.26	(1) (1) (2) (3) (3) (3) (3) (3) (3) (3) (3) (3) (3	7 24 33.79 19.01 10.83 10.83 10.83	(*) 7.31 44.35 24.35 18.63 13.12 13.12	(*) 23.00 7.23 7.23 3.84 3.84	5.87 (*) 29.41 14.75 8.15 6.59	26.64 26.64 1.18 15.17 10.22	20 64 	(1) 34 75 17 45 12.55	21.89 (*) 37.06 25.97 16.49	14.18 35.99 29.63 20.69	14.66 (*) 41.11 46.99 24.28
\$5000 under \$5,000 \$7,000 under \$7,000 \$7,000 under \$7,000 \$8,000 under \$1,000	10.30 9.60 9.58 9.58 15 15 15	17 70 17.38 16.60 15.16	20.35 19.58 15.66 15.66	22.89 23.19 16.05	25.53 23.76 21.38 20.97 18.24	254.14 382.70 44.64 75.35 48.72	8.31 7.91 7.47 7.91	13.38 13.05 14.13 13.33 15.60	3 50 3 42 3 24 3 24 3 24	6.26 6.50 6.61 7 41	8.78 9.59 9.68 9.68 9.68	10.17 9.71 10.59 11.23 11.23	11.06 10.51 10.69 10.69	16.12 14.29 18.09 18.09	17.28 14.62 12.78 13.03	39 54 21.16 17.32 14.42
110,000 under \$11,000 11000 under \$12,000 12,000 under \$12,000 12,000 under \$12,000 14,000 under \$15,000	8.6.8 8.66 9.37 5.7 5.7 5.7	10.41 11.19 10.72 10.86	10.11 10.50 8.68 8.15	11.75 11.65 12.48 12.48	15.04 14.65 14.34 13.01	107.11 141.46 60.32 260.11 348.18	515 516 528 501 501	9 95 10 53 11 66 11 66	208	4 88 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	7.13 7.25 8.64 8.54	8 62 8 76 9 97 10 91	7 208	12:10 13:22 13:52 12:58	8 18 7 98 7 46 7 45	12.55 13.25 11.20 11.20
2015 000 under 252,000 2616 000 under 252,000 2626 000 under 252,000 2620 000 under 530,000 2620 000 under 100,000	2.73 3.00 2.78 2.78	257458 2544 116	3.75 3.75 3.26 4.56 4.56 1.8	4 4 4 5 4 4 3 5 4 6 3 1 6 5 1 6 1 6 5 1 6 1 6 5 1 6 1 6 1 6 1 6 1 6 1 6 1 6 1 6 1 6 1	6 22 8 98 6 15 2 45	26.18 29.17 24.92 23.43 17.53	2.06 2.71 2.71 2.00 0.57	4 98 5 78 7 07 4 81	0.060 1.37 0.29 0.29	2 20 2 74 2 55 2 98	3.78 5.07 5.03 6.13 3.27	4 81 6 65 9 665 5 62 5 02	3.22 5.00 1.72 1.72	6.57 7.02 7.05 7.95 3.06	3.21 3.21 5.07 1.78	5.35 5.84 3.28 3.28
\$100.000 under \$200.000 \$200.000 under \$1000,000 \$500.000 under \$1000,000 \$1.000,000 or more	0.000	1.75 1.77 0.00 0.00	0.00	1.08 1.45 0.00	1.96 0.00 0.00	18.19 23.01 0.00	0 45 0 59 0 00	0000 0000 0000	0.32	111 171 0000	3 17 3 62 0 00	5.52 6.36 0.00	1.17 7 48 0.00	2.44 3.41 0.00	1.59 0.00 0.00	3.61 4.76 0.00
Total nontaxable returns	3.69	4.54	7.32	7.95	5.02	22.55	3.68	5.05	1.50	2.72	5.20	6.52	4.14	5.55	5.16	5.97
All returns summaby: Under 55,000 under 310,000 510,000 under 315,000 515,000 or more	4.27 3.92 2.76 1.25	4.79 6.27 4.60 1.47	8.32 7.18 4.30	9.31 9.31 5.16 1.75	647 714 564 260	21 49 148 03 82 40	3.50 2.22 0.00	5.02 5.82 4.84 1.31	1.36	2 56 2 77 2 20	2.88 3.82 2.43 2.40 2.40	5.81 4.48 3.14	4 26 4 26 4 26 4 26 4 26	565 684 573 277	5.85 5.38 3.37	671 772 525 29
Footnotes et and of table.																

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	Royalties r	Royatties net income less loss	Estates an net Income	tartee and trusts Income less loss	State Income refunds	ž	žĔ	sources less loss		adjustments		deductions	2	deductions	V	deductions
SZe of sojusted gross shooms	Number of returns	Amount	Number of returns	Amount	Number of returns	mount	r of	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returne	Amount
	(33)	(34)	(35)	(36)	(37)	(36)	(36)	(01)	(41)	(42)	(64)	(44)	(45)	(46)	(47)	(84)
til returns, total	3.61	4.79	3.41	4.55	0.91	1.34	1.45	7.67	0.85	1.20	0.03	0.15	0.20	0.22	0.41	0.38
No adjusted pross income \$1 under \$1,00 \$2,000 under \$2,000 \$2,000 under \$2,000 \$2,000 under \$4,000 \$4,000 under \$4,000	27 05 27 05 27 05 27 05 27 05 27 05	17 85 52 21 324 55 44 20 64 02	29 02 29 55 29 55 22 29 27 10	51 27 46 88 43 73 33 29 41 87	29 12 29 12 16 36 16 36 12 24 12 91	9 44 35 76 33 88 32 107 32 11 18 62	10 62 18 44 13 60 11 41 11 77 10 72	351 2115 2202 2115 2014 2712	18.32 15.43 15.42 11.74 8.81 8.81	17 92 19.29 19.29 15.69 12.45	1 84 1 71 1 85 1 87 1 87	191	1951 173 197 197 198 198 198	198 192 192	22 70 12 60 12 60 8 91	22 23 28 28 28 28 28 28 28 28 28 28 28 28 28
55.000 under 51.000 55.000 under 52.000 55.000 under 57.000 55.000 under 51.000 55.000 under 51.000	23 75 23 75 29 84 25 11		<u> </u>	42 81 47 25 39 29 49 22 49 24	029 871 788 850 798 850	14 02 19 56 10 96 9 49	9 80 10 69 10 81 9 47	19 70 21 49 23 62 21 51 23 16	751 751 861 827 564	1003 921 754 734	1 82 2 01 2 11	2 15 2 15 2 20 2 39 2 39	1 94 2 14 2 2 29 2 41	2 2 2 3 5 2 4 2 9 5 2 4 2 9 5 0 9 2 2 4 2 9 5 0 9 2 9 5 0 9 2 9 5 0 9 2 9 5 0 9 2 9 2 9 2 9 2 9 2 9 2 9 2 9 2 9 2 9	8500 84500 775 775	00044
\$10,000 under \$1,000 \$1,1000 under \$12,000 \$12,000 under \$12,000 \$12,000 under \$14,000	20.85 20.95 22.92 21.92 21.92	33 40 40 34 69 37 62 37 62	17 86 15 82 21.74 16.21	31 08 26 44 32 57 31 47 42 01	8 4 9 9 9 4 9 9 9 9 9 9 9 9 9 9 9 9 9 9	558 558 1316 1316 134 558	6 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	19.33 16.42 18.97 20.75 19.94	4 16 4 14 4 14 4 11 4 11	5.87 5.87 5.82 5.82 5.83	88343	1144 11855 1144	1 73 1 85 1 96 2 05 2 205	1 139 1 199 2 2 06	2 2 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	~~~~~
\$15,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$26,000 \$50,000 under \$50,000	9 77 9 77 7 42 2 45 2 45 2 45 2 45 2 45 2 45 2 45 2		8 14 6 71 6 93 2 33	15 55 18 15 20 91 5 26 5 26	287 287 300 140	2 14 2 29 2 75 2 75	2 76 3 45 3 72 3 72 1 50	973 1146 1333 1312 671	167 2285 222 091	255 1376 1384 1384 138	0.24 0.70 1.18 0.24	0 41 0 41 0 42 0 59 0 59	0 86 1 76 3 288 2 77	0 86 1 78 3 27 3 99 2 77 2 77	0 2 3 8 3 3 8 3 3 8 3 3 8 3 3 8 3 9 5 5 6 5 5 6 5 5 6 5 5 6 5 5 6 5 5 6 5 5 6 5	0 61 1 52 0 61
\$100,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$1,000,000 \$1,000,000 or more	0.00 0.00 0.00		00	4 4 4 0 00 0 00	0900 0100000000000000000000000000000000	0 0 3 7 0 0 3 7 0 0 3 7	1 25 0.00	7 19 0.00 0.00 0.00	0.00	171 392 000	0 29 0 00 0 00 0 00 0 00 0 00 0 00 0 00	0.00 0.00 0.00	3.74 9.00 9.00 9.00 9.00 9.00 9.00 9.00 9.0	3.75 9.03 0.00	0.00 0.00 0.00	0000 0000 0000
Taxable returns, total	3.73			4.57	0.92	1.35	1.49	3.90	0.06	1.19	0.23	0.20	0.42	0.41	0.41	
No expedited press income 51 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000 \$4,000 under \$5,000	() () 64.77 36.51	ີເວັ	- - - -	195 05 (*) (*) 65 26	11 81 1 50.37 2017	12 27 (1) 45 65 37 40 31 26	10.09 (*) 27.35 17.61 13.94	445 (*) 3143 23.49	32.02 23.46 14.35 12.10	30 56 	1988 3988 2355 234	(*) 25 90 3 73 2 55 2 36	(*) 21 48 2 70 2 53 2 53	(*) 2962 375 242	(1) 36 27 136 57 138 67 138 67	(*) 32.77 19.73 19.73 19.73 19.73 19.73 19.73
\$\$,000 under \$5,000 \$,000 under \$,000 \$,000 under \$,000 \$,000 under \$,000 \$,000 under \$,000	30.49 33.16 33.16 33.16 23.17 26.23		27 33 29 62 32 91 32 91	35 11 48 27 41 35 53 13 53 13	14 71 9 25 9 669 7 555	19 94 15 60 11 16 11 24 10.26	12 69 12 16 10 23 10 48	24 80 22 84 23 23 93 22 284 23 21 22 16	9.32 9.32 7.17 6.60 5.79	12 73 10 83 10 83 7 86 7 55	2112 212 213 213 213 213	2219	22323	2.33 2.33 2.53 2.53 2.53 2.53 2.53 2.53	7 97 5 655 3 4 4 9 7 9 7 9 7 9 7 9 7 9 7 9 7 9 7 9 7 9 7	
\$10,000 under \$11,000 \$11,000 under \$1,200 \$12,000 under \$1,200 \$12,000 under \$1,400	2319 2319 2319 2319 2319		18 10 22 14 19 39	31 70 27 24 32 97 33 10	44 44 44 12 12 12 12	657 588 671 522 1365	6.95 6.49 6.74 83	19.82 16.45 15.98 19.67	4 2 4 2 4 2 4 2 4 2 4 2 4 2 4 2 4 2 4 2	999 999 999 999 999 999 999 999 999 99	1.36 1.45 1.45 1.45	4 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	1.74 1.86 2.06	1 75 2 00 2 20 2 22	2 53 2 26 2 29 2 29 2 29	
8 15,000 under 820,000 852,000 under 825,000 855,000 under 820,000 850,000 under 820,000 850,000 under 810,000	8 8 8 9 9 9 7 4 5 7 2 66		aa <u>−</u> o∧	15.39 19.59 14.22 111 5.30	2 87 2 87 3 00 1 40	2 15 2 89 2 89 2 89 2 77 2 77	2 79 3 47 3 74 1 51	9.52 11.34 13.12 12.87 665	1 86 2 86 0 91 0 91	257 378 440 137	0.25	0.39 0.81 1.36 1.35	0.86 3.28 3.90 2.79	087 176 328 328	0 23 0 23 0 23 0 23 0 29 0 29 0 29 0 29	
\$100,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$1,000,000 \$1,000,000 or more 1,	000 000 000 000 000		00	4 4 63 0 00 0 00 0 00	0000330	000330000000000000000000000000000000000	83888	7.31 9.00 0.00 0.00	0.153	1 72 3.94 0.00	0.29 0.21 0.00 0.00	0000	3 75 6.02 0.00	3.76 6.05 0.00	0.31 0.00 0.00	
Total nontaxable returns	11.34		-	26.77	5.02	1.20	4.66	6.57	4.11	5.30	0.69	0.65	0.74	0.75	276	
All rehtmas, summary 55,000 moder \$10,000 55,000 moder \$15,000 51,000 moder \$15,000 \$15,000 moder \$15,000	11.57 9.27 9.28	30.37 24 15 19 45	11 56 12 56 7 26	25.70 19.74 14.66	7.08 3.81 1.83	883 887	510 291 281	9.95 9.29 4.70	4 81 1 79 0 89	6 33 3.74 1 35	0.57 0.21 0.10	0.0910.79	0.59 0.83 0.81 0.81	0.60 0.84 0.62 0.62	461 194 033	2.18 0.96 0.37

Individual Returns/1975 • Sources, Sample, and Limitations

	x after Total Income tax Self-employment Total tax liability	Amount Number of Amount Number of Amount Number of Amount returns	(59) (80) (91) (92) (63) (64) (65)	0.17 0.23 0.17 0.25 0.00 0.22 0.16	(1) 15 25 24 16 7 65 24 16 4 72 21 80 9 87 8 875 8 14 6 57 9 00 7 30 7 02 7 59 9 00 7 30 7 02 7 59 2 78 2 18 0 2 18 0 2 18 0 5 18 0 7 00 7 00 2 80 3 80 4 91 6 80 6 30 7 00 7 00 2 78 2 36 2 415 5 14 3 26 4 04 2 86 2 34 2 56 4 15 4 67 2 59 2 40 2 86 2 36 4 15 4 67 2 27 2 40 2 40	2 3 2 2 3 2 2 3 2 2 3 2 3	150 136 150 457 137 147 152 138 152 389 457 133 147 153 152 319 457 133 147 155 153 157 411 494 144 154 156 155 431 542 153 154 153 155 431 542 153 154 154 155 431 542 152 156	0.33 0.25 0.33 1.61 2.28 0.24 0.33 1.61 2.81 2.8 0.24 0.33 1.28 1.28 1.28 1.28 1.28 1.28 1.28 1.28	0.37 0.29 0.37 1.09 1.20 0.29 0.31 0.66 0.51 1.09 1.20 0.29 0.31 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.17 0.23 0.17 0.83 0.89 0.23 0.16	(1) 765 4.72 20.80 15.47 765 4.72 24.16 (1) 23.61 (1) 23.66 (1) 16.47 76.5 4.22 24.16 18.48 (2) 23.36 (1) 12.56 15.40 16.46 23.96 277 25.956 277 25.51 277 25.51 270 270 276 270	2 2 9 2 2 2 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3	50 136 50 404 4.78 136 150 552 136 52 4.04 4.78 136 150 553 153 4.04 5.15 145 155 553 155 4.43 5.53 155 154 553 155 4.43 5.53 155 154	033 025 033 194 232 025 033 194 232 025 033 074 128 128 123 128 128 128 128 128 128 128 128 128 128	0.37 0.28 0.37 0.29 0.37 0.62 0.51 0.61 1.56 0.51 0.61 0.60 0.61 1.56 1.75 0.51 0.61 0.60 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 1.88 2.14 2.13 2.57	1 64 145 186 218 237 132 162 030 037 037 036 039 039 039 039 039 039 039 039 039 039
and amounts (percant))	Total tax credits income tax income tax	of Amount Number of returns	(57) (58)	0.20 0.60 0.23	(1) (1) (1) 14.46 (1) (2) (2) 15.25 (1) 14.46 (1) 15.25 (1) 14.46 (1) 14.48 (1) 14.46 (1) 14.46	1 90 2.83 2.19 2 00 2.83 2.17 2 00 2.60 2.17 2 00 2.74 2.12 2 03 2.13 2.13 2 13 2.14 2.12 2 13 2.13 2.13	1 34 2.05 1.36 1.38 2.27 1.39 1.44 2.24 1.45 1.44 2.54 1.45 1.52 1.53	024 1.25 0.25 070 193 071 1.23 3.16 1.23 1.12 3.77 1.12 024 209 0.24	0 29 2.18 0.29 0.52 0.52 0.50 0.00 0.00 0.00 0.00 0.00	0.23 0.58 0.23	(1) (1) (1) (1) (1) (1) (1) (1)	2 19 3.30 2.19 2 17 3.12 2.17 2 12 2.72 2.12 2 16 2.73 2.13 2 16 2.73 2.16	136 190 136 139 2.14 139 145 2.21 145 145 2.19 145 153	025 113 025 071 025 113 025 1123 027 1123 123 126 1123 123 06 1123 024 027 024 024 024 024 024 024 024 024 024 024	0 29 2 11 0 29 0 20 0 20 0 000 0 000 0 000 0 000 0 000 0 000 0	1.63 3.08 9.00	1.23 1.23 0.72 0.72 0.11 0.95 0.11 0.11
Coefficient of variation for number of returns and amounts (percanit)	Income tax before Tot credits	Number of Amount Number of returns	(54) (55) (58)	0.20 0.15	49.87 15.10 2.82 2.87 2.07 2.07 2.34	1 90 2 16 2 16 2 200 2 2 4 2 00 2 2 2 4 2 2 2 2 2 2 2	1.34 145 1.38 148 1.44 1.52 144 1.52 152	0.24 0.31 0.70 0.74 1.23 1.26 1.17 1.25 0.24 0.35	0.29 0.51 0.61 0.00 0.00 0.00	0.23 0.16	(1) (1) (1) (1) (1) (1) (1) (1)	219 233 217 232 212 232 213 230 216 230 234	1.36 1.46 1.39 1.48 1.45 1.53 1.53 1.53 1.53	025 031 071 074 123 126 117 126 024 035	0 29 0 37 0 51 0 61 0 00 0.00 0.00 0.00	3.08	123 072 021 021 010 018
[Coefficient of	Taxable Income	Number of Armount Nur returns Armount r	(52) (53)	0.20 0.14	2 82 355 2 82 355 2 27 2 555 2 27 2 255	2 190 2 000 2 005 2 000 2 005 2 000 2 000 2 000 2 000 2 000 2 000 2 000 2 000 000	1.34 141 1.38 1.44 1.44 1.49 1.44 1.49 1.52 1.56	0.24 0.28 1.23 1.24 1.17 1.124 0.24 0.30	0.29 0.51 0.00 0.00 0.00 0.00 0.00	0.23 0.14	18	219 230 217 228 218 228 218 225 218 225 216 228	136 139 145 145 150 157	0 25 0 71 0 71 1 23 1 1 2 1 1 2 0 24 0 30	0.29 0.51 0.00 0.00 0.00 0.00	1.83 2.85	1.23 158 0.72 085 0.21 0.28 0.10 0.14
	Exemptions Number of returns	Amount taxable hoome	(12) (21)	0.21 0.82	02 402 376 16 2.16 172 172 215 2.40 2.15 2.15 2.40 2.20 2.20 4.61	16 2 16 6 59 33 2 233 9 03 36 2 236 1 2 18 44 2 44 1 5 33 42 2 44 1 5 33	61 161 17.62 62 1.62 21.10 68 1.63 33.66 68 1.63 33.18 73 1.73 36.49	0 43 0 43 0 43 17 08 0 82 0 82 27 45 1 36 1 36 3 2 7 45 1 36 3 2 7 9 7 9 1 28 3 2 49 0 37 0 11 78 0 37 11 78	0.40 0.40 9.47 0.63 0.63 0.00 0.00 0.00 0.00 0.00 0.00	0.26 0.26 32.40	1847 1847 1847 265 265 255 255 255	245 245 245 4114 247 2.45 3096 2 248 2.46 3096 2 224 248 246 3096 2	162 162 163 46 30 169 169 169 169 169 169 169 169 169 169	0 44 0.44 88 41 0 82 0.82 22.98 1 36 1.36 95.38 1 28 1.28 37 84 0 37 0.37 28.38	0 40 0 40 15.97 0 63 0 63 0 63 0 63 0 60 0 00 0 00 0 0	0.91 0.91 0.02	78 0.78 0.65 90 0.90 4.49 45 0.45 10.78 24 0.24 11.28
		Size of adjusted gross income Number	(10)	All returns, fotal	400000	\$5,000 under \$5,000 \$7,000 under \$7,000 \$7,000 under \$7,000 \$3,000 under \$7,000 under \$7,000 \$3,000 under \$7,000 under \$7,000 \$1,000	\$10,000 under \$11,000 \$12,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$14,000	115,000 under 220,000 252,000 under 220,000 252,000 under 255,000 252,000 under 250,000 252,000 under 250,000 252,000 under 250,000 252,000 under 250,000	5100,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$1,000,000 \$1,000,000 under \$1,000,000	Taxable returns, total	No adjusted gross moome (1) 10. 11.000 under \$1.000 12. 22.000 under \$2.000 23. 23. 44.000 under \$2.000 23. 24.000 under \$5.000 23. 25. 25. 25. 25. 25. 25. 25. 25. 25. 25	\$5,000 under \$5,000 \$5,000 under \$7,000 \$7,000 under \$7,000 \$7,000 under \$7,000 \$3,000 under \$7,000 \$3,000 under \$7,000 \$3,000 under \$7,000	910.00 under 511.000 512.000 under 512.000 512.000 under 512.000 512.000 under 514.000 514.000 under 514.000	915,000 under £20,000 525,000 under £25,000 525,000 under \$25,000 525,000 under \$20,000 520,000 under \$50,000 530,000 under \$50,000 530,000 under \$20,000 530,000 under \$20,0000	5100.000 under \$200.000 \$200.000 under \$200.000 \$200.000 under \$1.000.000 \$1.000.000 on more		Minetime. summary Minetime. Stoom Stoom under \$10,000 Stoom of more \$15,000 or more \$15,000 or more

				Tavnavmente	atra								Overpermen	Tient		
		Total	Income tax	Additive	Estimated tax	ã,	All other taxp	taxpayments	of filling		Total		Retund	R	Credit on 1 antimuted	1976 1 1ax
Size of adjusted gross income	Number of returns	f Amount	Number of returne	Amount	Number of returns	ţ	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(99)	(e7)	(99)	(88)	(02)	(12)	(72)	(53)	(24)	(75)	(16)	Ē	(26)	(6,1)	(08)	(81)
Al returns, total		0.11 0.15	15 0.14	0.19	0.96	0.63	1.31	1.7.1	0.65	0.64	0.16	0.39	0.19	0.40	1.74	18.1
	50FF00	505 201 185 201 185 203 203 203 203 203 227	2 15 2 15 2 15 2 15 2 15 2 15 2 15 2 15	2360 2360 2360 2360 2360 2360 2360 2360	8 11.857 9.19 6.65 6.5	10 48 15 63 18 94 10 28 7 49	8 8 7 7 7 5 5 8 8 7 7 7 5 8 8 8 7 5 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	26 37 17 75 13 24 13 24	13 14 7 07 5 56 5 56 5 50	1030 1238 887 671 567	2 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2223988 2523988 25239888 25339888 25339888 25339888 25339888 25339888 25339888 25339888 25339888 253398888 253398888 2533988888 2533988888 2533988888 253398888888 253398888888 2533988888888888888888888888888888888888	2 43 2 43 2 11 2 11 2 11 2 11	2 2 2 9 9 2 2 2 9 9 2 2 2 9 9 2 2 2 9 9 2 2 2 9 9 2 2 2 9 9 2 2 2 9 9 2 2 2 9 9 2 2 2 2 9 9 2	2014 2016 1029 966 1029 966	2871 2871 1950 1337 1337 1532
55,000 under 51,000 51,000 under 51,000 51,000 under 51,000 52,000 under 51,000 52,000 under 51,000 52,000 under 51,000	- ññ a a		~~~~	2 24 2 37 2 41 2 41	5.82 5.83 5.75 6.75 6.11	6 8 8 5 6 8 2 8 8 2 8 8 2 8 8 3 8 8 9 8 3 8 8 9 8 9 8 9 8 9 8 9 8 9 8 9 8 9 8 9 8	13 33 13 15 12 15 12 51	16 49 17 68 21.24 17 03 20 75	4 7 7 2 4 7 7 2 4 7 3 4 7 3 4 7 3	5 96 5 71 5 71 6 06	2 2 2 4 2 3 2 4 0 3 2	2 84 2 87 2 87 2 87	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2 49 2 73 2 85 2 85 2 94 2 85 2 94	9 41 9 23 9 55 10 55	155 953 1288 1038
\$10,000 under \$11,000 \$12,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$14,000		55 55 55 55	145 148 148 148 143 143 143 143 146 155 151	288889	5 5 08 5 14 5 17 5 17	803 803 803 803 803 803 803 803 803 803	9 15 9 58 8 75 8 75 8 75	16 95 19 13 17.78 15 27 17.28	3 18 3 28 3 28 3 38	4 50 4 74 4 97 4 97 4 78	1 1 1 1 1 2 2	2 10 2 10 2 14 2 14 2 14 2 14 2 14 2 14 2 14 2 14	1 56 1 70 1 70 1 70	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	780 784 878 917 935	12 99 14 91 14 20 12 20
315,000 under 225,000 225,000 under 225,000 225,000 under 250,000 252,000 under 250,000 250,000 under 250,000	606		000	0.37 0.80 1.38 1.47 0.64	2255 2555 2003 2003 2555 255 255 255 255 255 255 255 255 2	2867 2867 91 91 91 91	2646+ 48846+	4 81 6 14 6 78 3 82	1.29 150 172 0.56	0 2 3 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	0.50 1.75 1.82 0.94	0 9 9 4 9 9 4 9 4 9 4 9 4 9 4 9 4 9 4 9	0 50	0 95 1 55 2 55 2 13 2 13	3.87 5.79 3.85 1.59	5 92 6 837 5 88 2 5 88 2 5 88 2 5 88
\$1(0).000 under \$200.000 \$200.000 under \$200.000 \$500.000 under \$1,000.000 \$100.000 under \$1,000.000		0.30 0.52 0.52 0.00 0.00 0.00 0.00	44 271 0000 0000 0000 0000	0.71	0.0000000000000000000000000000000000000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1 10 125	3.20	0 51 0 73 0 000	0.000	0.0000000000000000000000000000000000000	4 89 3 27 0 000	1 27 1 86 0.00	2.89 0.00 0.00 0.00	1 36 0 00 0 00 0 00	2.20 2.78 0.00
Taxable returns, total				0-20	101	0.64	1.34	1.71	0.68	0.65	0.33	0.43	0.34	0.45	1.89	1.7.1
No adjusted gross income \$1 under \$1,000 \$1 non under \$2 non	22 ⁸				15.21 42.77	37 80	944	4 98	.] 23.78	6 01 40 13	1911	10 74 28:95	11 63 30 69	33 20	22.97	24 99 29 93
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000		365 415 266 285 248 267	15 390 85 273 67 261	4 23 2 92 2.77	20 88 11 55 8 28	19 23 13 12 10 06	27 40	29.05	11 14 6.68 5.47	13.56 7.35 6.15	3 90 2 73 83 2 83	8988	3 82 2 74 2 67	3 08 33	18 43	18 40 24 36
\$5,000 undex \$5,000 \$7,000 undex \$7,000 \$7,000 undex \$3,000 \$5,000 undex \$3,000 \$5,000 undex \$3,000	ณณ _์ ญญ่ญ	2228			687 661 596 6.32	7 05 6 67 6 21 7 28	21 40 19 66 17 07 15 26	22 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8	5.13 5.17 4.94 4.85	8 60 6.15 8 14 6 18 6 27	2 2 3 3 5 2 4 5 2 3 8 3 3 3 3 5 2 4 5 2 3 8 5 2 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2.81 2.91 2.81 2.81 2.81 2.81	2 4 4 8 2 3 4 4 8 4 8 4 8 4 8 4 8 4 8 4 8 4 8 4 8	3286 3286 307 288 288 286 286 201 201 201 201 201 201 201 201 201 201	12 16 10 40 10 10 10 24	14 12 11 56 13.95 12.51 12.51 10 99
\$10,000 under \$11,000 \$12,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$14,000			1 47 1 50 1 50 1 51 1 51 1 51 1 51 1 51 1 51	154 157 158	5 13 5 22 5 22	5 16 5 16 5 80 5 80	10 07 11 24 9 27 6 79	19.15 21.97 16.90 16.46	888888 888888 888888888888888888888888	4 4 4 5 4 4 6 5 4 4 6 5 4 4 6 5 5 4 4 6 5 5 4 4 6 5 5 4 6 5 5 4 6 5 5 4 6 5 5 4 6 5 5 4 6 5 5 5 4 6 5 5 5 5	157 161 170	2 2 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1 59 1 72 1 72	2425 2428 2428 2428 2428 2428 2428 2428	9813 9813 9813 9813 9813 953 953 953 953 953 953 953 953 953 95	13 87 12 50 12 50 12 50
115,000 under £23,000 £25,000 under £25,000 £25,000 under £30,000 £25,000 under £30,000 £20,000 under £30,000			000	0.38 0.80 1.47 4.7	228 208 607 64	945 945 945	2 47 2 47 3 03 4 07 1 39	4 74 6 22 6 73 8 3 63	130 151 173 0.56	2.15 2.48 2.48 0.99	0.50	0 994 1 4 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1	0.51	2251 250 250 250 250 250 250 250 250 250 250	88888 88888 88888 88888 88888 88888 8888	6 16 6 79 7 53 7 53 7 50 7 50 7 50 7 50 7 50 7 50 7 50 7 50
\$100,000 under 200,000 2200,000 under 2500,000 2200,000 under \$1,000,000 \$1,000,000 on more			0.44 0.50 0.50 0.77 0.00 0.00 0.00 0.00 0.00		0003 88003	0.0000000000000000000000000000000000000	1 10 0 00 0 00 0 00 0 00 0 00 0 00 0 00	3 21 0 000 0 000	0.51 0 73 0 000	0.00 0.00 0.00	1 1 0.0 1 1 0.0 1 0.0 0 00 0 00	191 0 00 0 00 0 00	1 28 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	137 167 000 000	2.21 2.81 0.00
Total nomaxable returns	• •	0.79	1.30 0.83	76.1	3.34	4.00	4.14	9.56	2.75	3.37	0.79	1.27	09.0	1.30	4.45	5.12
All returns, exeminary brokes \$5000 \$5000 under \$15,000 \$15,000 or more	0000	1228	1 06 0.88 0.86 0.80 0.33 0.27 0.18 0.15	1.06 0.92 0.37 0.23	3.74 0.96 0.96	4 70 2.88 0.88 0.88	5 30 5 77 3 81 1 37	13 95 8 62 7 86 1.76	278 206 1.33	2.53 2.68 2.71 0.71 0.71 0.71 0.71 0.71 0.71 0.71 0	0.36 0.36 0.36	1.08 1.07 0.77 0.63	067 0.84 0.42 0.37	1 09 1 10 0 78 0 67	524 377 196	6.51 5.19 5.29 1.87

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Table 7.1-All Returns: Coefficient of Variation of Sources of Income and Tax Items, by Size of Adjusted Gross Income-Continued 1 the freedor 2 in the point - Hore -. 0.000

(*) Estimates a not shown separately, because of the small number of sample returns on which it was based "Combined coefficient of variation is not shown because of combined income and loss lable cells NOTE. Table cells with coefficient of variation 0.00 are not subject to sampling variability.

Table 7.2—All Returns: Coefficient of	Variation for Number of Returns by	Size of Adjusted Gross income and by
	State	

		Number of re	turns by size of adjusted	gross income	
	Total	Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 or more
State	Coefficient of variation (C.V.) (Percent)	(C.V.) (Percent)	(C.V.) (Percent)	(C.V.) (Percent)	(C.V.) (Percent)
	(1)	(2)	(3)	(4)	(5)
United States, total	0.01	0.56	0.70	0.21	0.1
Alabama	2.85	5.78	6.58	6.40	3.3
Viaska	2.92 2.96	8.17 6.48	10.38 7.43	7.56 5.99	2.7
vitansas	3.38	6.49	7.45	6.78	3.3
California	1.14	2.60	2.94	2.12	1.3
Colorado	3.49	7.53	8 55	6.37	4.5
Connecticut	3.17	7 13	8.68	5.78	3.3
elaware	4.03	9 52	9 9 1	8.06	4.4
istrict of Columbia	3.73	8 34	8 34	7.19	4.
lorida	2.03	4 13	4.66	3.65	2.
eorgia	2.76	5.73	6.12	4.68	3.1
awali	3.19	7.08	8.11	6.83	3.:
laho	3.31 1.62	6.83 3 87	7.90 4 47	6.41	41
inois diana	2.49	5 58	6 26	2.94	1. 3.
maansas	2.87 3.27	6 12 6.96	7.40	6 46 7 28	3.4 3.1
entucky	2.89	5.64	6.80	6.42	3.
wisiana	3.24	6 59	7 78	5.69	4.
aine	3.03	6.09	6.52	5.67	4
hand and					
laryland	2.72 2.36	6.59 5 12	7.06	5.02 4.19	3.
lichigan	1.90	4 49	5.07	3.38	2.1
linnesota	2.67	618	7.33	5.05	3.
lississippi	× 3.34	6 86	7.20	6.79	4,
lissouri	2.69	5.51	6.61	4.76	3.
lontana	3.51	6.97	8.44	6.69	4.
ebraska	3.53	7 65	8.72	7.11	3
evada	3.60	7.57	9.83	7.52	4
ew Hampshira	3 44	7.78	7.47	6.32	4.
ew Jersey	2.05	4.68	5.42	3.77	2.
ew Mexico	2.94	5.63	7.01	5.93	3.
ew York	1.60	3.19	3.27	2.31	1.
orth Carolina	2.62	5.39 5.34	5.56 5.88	4.48 4.74	3.
	2.37	0.04	5.68	4.74	۲.
hio	1.71	4 03	4.28	2.60	2.
klahoma	3.11	6.23	7 16	7.01	4.
regon	3.23	6. 9 4 3.79	7 83	7.14	3.
node Island	1 64 3.24	5.44	4.03 8.15	2.75 6.31	2.
	0.24	0.44	0.10	0.57	
with Carolina	3.19	6.64	8.48	7.14	4.
with Dakota	2.35	4.73	5.53	5.07	3.
nnessee	2.99	6.10	6.54 3.88	5.14	4
ah	2.72	3.50 5.88	5.58	2.95 5.21	2
mont	0.45				
rmont	3 45	6.46 5.82	8.29 6.30	8.44 4.66	4
ashington	2.00	5.82	7.39	4.00	3
est Virginia	3.56	8.57	8 62	8.42	
sconsin	2.67	5.74	6.66	4.56	1
roming	3.12	6.84	8,36	6.31	3
ю/FpŎ;	7.33	19.21	10.24	13.29	16.
erto Rico	23.94	37.19	81.91	37.36	38
S. citizens abroad*	9.62	16.39	24.23	23.79	11

Paturns filed from Army Post Office and Fleet Post Office addresses. Raturns filed from Panama Canal Zone, Virgin Islands or abroad.

1975 Forms and Instructions

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urity number for Prusey Art Notification, see page 2 of Instructions. i security no For IRS use only 5 s For IRS use only 5 s State 5 solution For IRS use only 6 of Instructions. For IRS use only 1 of IRS use only For IRS use only 1 of IRS use only Online? 1 of IRS IRS 1 of IRS IRS		Seven Jorda (1975) 133 Tax Computation Worksheet (page 18) 133 Page 2 134 Balance (submact line 1) from line 134). If less stans zero, enter zero, Ecredit for contributions to candidates for public office (see page 7 of Instructions) 133 134 135 Becket for contributions to candidates for public office (see page 7 of Instructions) 144 133 134 135 Income tax (submact line 14b) from line 14a). If less stans zero, enter zero 145 144 144 135 income tax (submact line 14b) from line 14a). If less stans zero, enter zero 146 144 135 income tax (submact line 14b) from line 14a). If less stans zero, enter zero 146 144 135 enter zero 135 146 144 146 136 atome tax (submact line 14b) from line 14a). If less stans zero, enter zero 144 144 144 135 enter zero 156 investors 156 146 146 137 Total (and lines 16a, b, c, and d) 17 17 17 17 138 If line 15 is larger than line 17, enter and uncore VERAID 17 17 17 139 If line 15 is larger than line 15, enter anound VERAID 17 17 17 139 If line 15 is larger than line 15, enter anound VERAID </th
Abare if isold refund age lated and it is being Last name Your social security number For it isold refund age lated and it is being	 If line 12 is under \$15,000, find tax in Tax Tables (on pages 8–18) and enter on line 1 If line 12 is \$15,000 or more, figure your tax using the Tax Computation Worksheet on 	

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41@ 75	From The	Privacy Act Notification	other documents shall include their Social Security Numbers to provide proper identi-	overpayment, interest and penalty charges on unpaid taxes, and othar disadvantages
	Commissioner	The Privacy Act of 1974 provides that	fication and to permit processing the re- turns (section 6109 and the Regulations	to the taxpayer. The routine uses which may be made of
Instructions	This instruction pamphlet contains	the	The principal purpose for soliciting tax return information is to administer the In-	tax return information include disclosure to the Department of Justice in connection with actual or potential criminal prosecu-
	the information needed to complete	tion and whether disclosure of such hi- formation is mandatory or voluntary; the	ternal Revenue laws of the United States. This includes the determination and col-	tion or civil litigation; to other Federal Agencies; to States, the District of Colum-
For Preparing	tions on page 3 carefully to decide	the information is to be used; the routine uses which may be made of the informa-	ection of the correct amount of tax. In addition, with respect to U.S. Individual Incomina Tax Detune IPS is coliciting to	us, the commonwealth of ruleful assist possessions of the United States to assist in the administration of their tax laws: to
	whether Form 1040A is right for you. If your decide it is to your advantage	tion; and the effects on the individual of not providing the requested information.	formation concerning place of residence for the Bureau of the Census for revenue-shar-	other persons in accordance with and to the extent permitted by law and regula-
Short Form 1040A	to use Form 1040, you can get Form	This notification applies to the U.S. Indi- vidual Income Tax Returns, to declarations	ing and other Census purposes. The com- pletion of all appropriate items requested	tions; and to foreign governments in ac- cordance with treaties.
Naw Fasturas for 1975.	1040 and its instructions from any Internal Revenue Service office and	of estimated tax, to U.S. Quartery unit lax Returns, and to any other tax return re- numed to be filed by an individual, and to	by the return forms and related data is mandatory except for the Presidential Elec-	Further information concerning the re- quirements for filing returns and furnish-
	. ത	schedules, statements, or other documents related to the returns, and any subsequent	uon cempanyi runa cesignation on me U.S. Individual Income Tax Returns, which which	ing information may be obtained from any Internal Revenue Service office.
 be sure to those uncer uncount new changes. Credit for personal exemptions. This are credit of \$30 for each exemptions to the count of climer on the Gris available to all filers. See page 7. 	I am sorry to say that the 1040A	inquiries necessary to complete, correct, and process the returns of taxpayers, to determine the correct tax liability and to	The Code provides penalties for fallure to file a return, failure to supply informa-	Ints will be the principal notification under the Privacy Act of 1974 concerning the solicitation of information in connec-
► Earned Income Credit—line 16d.—If line 12 is less than \$8,000 and you reported wages, salaries, tips, etc., on line 9, you may be eligible to claim this refundable	Form is more complex than last year's and this instruction paraphlet is	collect any unpaid tax, interest, or penalty. The Internal Revenue Code requires	tion required by law or regulations, failure to furnish specific information required on return forms or for furnishing fraudulent	tion with any tax return or tax liability of an individual Additional notices may be yon (but are not required) with respect
credit. See page 18 for more information and Special instructions for those who are filing a return solely to get a refund of their earned income credit. A worksheet has been norwident to assist elicible thers in fructing this credit.	longer than last year's. This year the		information. Other effects of not providing all or part of the requested information	to specific information requests during the course of tax administration activities such
The income levels at which most filers must file have been increased. See Page 2. The standard deduction has been increased. See Tax Computation Worksheet on		according to the joints and regulations prescribed by the Internal Revenue Service (sections 6001 and 6011 and the Regula-	ridy include the disallowance of clainfed exemptions, exclusions, credits, deduc- tions, or adjustments resulting in increased	as augic, investigation or collection of any tax, interest, or penalty. Please retain this notification with your tax records and refer
page 18. Tax Tables have been increased to cover incomes up to \$15,000.	and we have changed the return and instructions to provide for the new	tions pertaining thereto). Individuals re- quired to make returns, statements, or	tax liability, the loss of Social Security cred- its, loss or delay in issuance of a refund for	to it any time you are requested to furnish additional information.
Watch for Tax Law Changes	earned income credit and credit for			
At the time we printed this instruction pamphlet, Congress was considering pro-	personal exemptions,	Who Must File	The filing rules apply to all U.S. citizens and resident aliens, including those under	stra
program of change several way provision; it may remember in the way and are enacted and apply to 1975, they must be taken into account in computing 1975 income taxes. Internal Revenue will do its best to provide supplemental forms, in-	The keys to a simpler tax return	File a return if you are: gross income least: Is at least:	21 years of age.	Virgin talands: Ospartment of Finance, Permanent residents Charlotte Amalle,
structions and information for taxpayers affected by any new legislation.		 Single (legally separated, di- 		
Index to Instructions	requires us to obtain.	l living apart ndent child)	April 15, 1976.	Foreign country and Conter for your permanent have an A.P.O. or home State
A Addresses of Internal Revenue Service Centers: 2 Name and Address 6	Please note the Presidential Elec-	● Single (legally_separated, di-		Foreign country 11601 Roosevelt Boulevard U.S. critten Philadelphia, Pa. 19155
ead of • • 3 Ponalty Feitmated Tay	tion Campaign Fund Check Off on line	apart from child) and	Service Center for the place where you live. Use the addressed envelope that came with	Penalties and Interest
• • •	8 of your 1040A. Without increasing wour fay or decreasing your refund	● A person who can be claimed as	your return, or use the address for your State.	Avoid penalties and interest by correctly
• • • • • • • • • • • • • • • • •	you have the right to earmark \$1 (on a	a dependent on your parent's re- turn, and have taxable dividends, 750	New Jersey, Rew York City 1040 Wayerly Avanuo and counties of Nassau, Hottsvilla, N.Y. 11799 Backland Sutholk and	filing and paying tax when due. The law provides a penalty of from 5 percent to 25 percent of the tax for late filing unless
۰	joint return \$1 each for husband and wife) of vour faves for a general fund		ato Lovall Street	you can show reasonable cause for the
Qualifying Widows and Widowers Refined of Tay	to meet expenses of the 1976 Presi-		eren on din other countest, Connecticut, Andower, Massachusells Maine, Massachusetts, New Oldsi2 Bampshire, Rhode Island,	full explanation with the return. Penalities are also provided for late payment of tax
• • • 4 Revenue Sharing • • • • • Rounding Off to Whole	dentral Election.	 pendent child and are 65 or older . 3,400 Married filing jointly, living to- 	11601 Roosevalt Boulevard Philadatohia, Peonsvivania	unless you can snow reasonable cause for the delay.
Salaries	The instructions have been pro-		19155 Jigla, 4800 Bulord Mighway	for failure to pay taxes when due is $1/_{\odot}$ of 1 percent of the unpaid amount for each
	videu to help you prepare your own return. If you need help, please call	are under 65 3,400 Marriad filing inintly fiving to:	Chamblee, Georgia 30005 Cinclonati, Ohio 45298	month or part of a month it remains un- paid-up to 25 percent of the unpaid
Exemptions	us at tř	e manual mine jointy, multi control of 1975 (or at date of death of should one one	Arkenses, Kenses. 3651 S. Interegionel Hwy. Louisana, Inew Mexico, Austin, Texas 78740 Deterborna, Texas	amount. The penalty applies to any unpaid tax shown on a return. It also applies to
Tax Tables		4,150	160 Wast 1200 South St. Jgden, Utah 84201	any portion of additional tax shown on a built if it is not paid within 10 days from the date of the bill. This penalty is in addition
3,4, and 6	have someone else help you, be sure to select a qualified person.	 Matrice ming jointly, houng of gether at the end of 1975 (or at date of death of spouse), and both 		to the applicable interest charge on late payments.
••••		are 65 or older 4,900	vyonnug Illinos, Towa, Missouri 2306 E. Bannister Road Wisconsin Kanas City, Missouri 64170	Rounding Off to Whole Dollars
d (Federal) 2 and 7 Wages		 Warried but not living together at end of 1975. 	1 1	You may round off cents to the nearest whole dollar on your return. You can drop amounts under 50 cents-increase amounts
Marinal Prevents	it is correct and then file it early. Thanks for your cooperation.	income from possessions	Jadiana, Kantucky, North 3131 Democrat Road Carolina, Tennessee, Memphia, Tennessee 38110 Virginia, West Virginia	from 50 to 99 cents to next dollar. Example: \$1.39 becomes \$1 and \$2.69 becomes \$3.
- Aounos-		If income tax was withheld or if you are eligible for the earned income credit, then	If you are focated in: Use this address:	Do You Want More or Less Income Tax Withheld in 1976?
Dependonent of the Treasury	Donald C. Alexadue	even though you are not required to file a return, you should file to get a refund. See special instructions on page 18.	Panama Canal Zone, 11601 Rousevelt Bouleard Amarican Samoa Philadalphia, Pa. 19155 Guam Commusioner of Revenue	If your payment due IRS on line 18, or the refund IRS owes you on line 19, is large, see your payroll office about chang-
	Commissioner of Internal Revenue	Page 2	Agene, Gurm 96910	ing the amount of tax to be withhald from your wagas.

gasoline

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and

company, or a credit for purchase of a new princi-

Short Form 1040A

Use May

Who

pal residence You choose the benefits of income aver-You may use Short form 1040A if all your income in 1975 was found waters, sal-ares, ups, other employee compensation, and not more than \$400 in duidends of \$400 in interest and you do not tremize a your deductions.

You may disregard the \$400 limitations for dividends and interest if you are not required to file a return but are filing solely to get your earned income credit refunded

Short You received more than \$400 in drive dends or \$400 in interest (Distegard if you are not required to the but are filing solely to get a refund of your earned income

of

File Form 1040 instead Form 1040A if:

Who May NOT Use Short Form 1040A

(3a) Your combared dividend and in-trest income was \$750 or note. OR (3b) Your total income (annunt that (ab) Your total income (annunt that come (atherwest as \$500 or multer 25, Short form (ado)) is, \$10,000 or multer 15, short form (ado)) is, \$10,000 or multer 15, short ately; or it your synose the perferit age standard deuton on a separate is when regardies of income a separate is the addition of the arguments, and it multer age standard deuton on a separate in a standard left as replaced to an itemaze selanciand for the your may grove the of the come of the come of the them are in the following statements, are there at the following statements, are there of the following statements, are there of the following statements, are there at the following statements, are there of the following statements, and the pour house than institue (a) your hour spouse at any three to the following statements, are further by your house following statements, and the of stepchied ived (a) your house for thind or stepchied ived (a) your to may by our house following statements. to get a relation of your source increases refering the second memory of the second memory of salaries. This, other employee compensation of underfacts on the situation of the second second one month, and you did not thely report of the second second second the second second one month, and you did not thely report of the second second second and the second of using the second second the of using the second second the of using the second second the an investment credit an investment credit as an special a credit for Forefal as on special in a credit for Forefal as on special in the second second second the an investment credit in a credit for Forefal as an special in a credit for Forefal as an special in the second second second in a credit for Forefal as an special in a credit for Forefal as an special in a credit for Forefal as an special in a credit for Forefal as an special in a credit for Forefal as an special in a credit for Forefal as an special in a credit for Forefal as an special in a credit for Forefal as an special in a credit for Forefal as an special in a credit for Forefal as an special in a credit for Forefal as an an an an and the second as a special in a credit for Forefal as an an an and the second as a special in a credit for Forefal as an approximation are as a special as an approximation are as a special as a special in a special as a special as a special in a special as a special as a special and a special as a special as a special and a special as a special as a special and a special as a special as a special and a special as a special as a special and a special as a special as a special and a special as a special as a special and a special as a special as a special and a special as a special as a special as a special and a special as a special as a special as a special and a special as a special as a special as a special as a special as a special as a special as a special as a special as a special as a special as a special as a special as a

You are a nonresident alien (use Form 1040NR)

You were married to a nonresident alien at end of 1975 (unless you are "not mar-ried for tax purposes" as described above)

You received capital gain dividends, a tump sum distribution from a qualified plan, or nontaxable distributions (return of capital)

You claim a deduction for business ex-penses as an outside salesperson or for travel for your job

You claim a sick pay exclusion

You claim a moving expense deduction because you changed jobs or were trans-ferred

You claim a deduction for payment to an individual Retirement Account, or for an individual Retirement Annuity, or Bond

You claim a deduction for a penalty on a premature withdrawal from a time sav-ings account

You are a railroad employee representa-tive and claim credit tor excess hospital insurance benefits taxes paid

You should file form 2210. Underpay-met of Estimated forceme Tax by Indi-viduals, breause line BI is more than 20% of line 15. See instructions for Penalty for page 5

You had, at any time during the taxable, available, and the during the taxable, authority over a bank, securities, or other financial account in a foregrin country (ex-cept in a US, multary banking factity op-erated by a US, financial institution)

You are required to file Form 2555, Ex-emption of income Earned Abroad

If you have any questions about business expenses, sick pay, moving expenses, or the like, please get form 1040 and its instructions, and any of our expirar-tory publications you need. You can get form 1040 and its instructions, and other forms and publications, at all internal Revenue offices.

 Single or Ummarred Head of Household, you should return team for your your income on line 12 of Short Form 10400 His-income on line 12 of Short Form 10400 His-issis than \$1,000 and your termized de-ductions total more than \$1,600. Tetween \$1,000 and \$1,373 and your termized teductions total more than \$2,300 of line 12, or, over \$1,373 and your termized 12, or, over \$1,373 and your termized 12, or, over \$1,373 and your termized 12, or, over \$1,373 and your termized 12, or, over \$1,373 and your termized 12, or, over \$1,373 and your termized 12, or, over \$1,373 and your termized 12, or, over \$1,373 and your termized 12, or, over \$1,373 and your termized 12, or, over \$1,373 and your termized 12, or, over \$1,373 and your termized 13, or, over \$1,373 and your termized 14, or, over \$1,373 and your termized 15, or, over \$1,373 and your termized 15, or, over \$1,373 and your termized 15, or, over \$1,373 and your termized 15, or, over \$1,373 and your termized 16, or, over \$1,373 and \$1,375 Short Form 1040A may not be right for you... Before you file, take a few minutes to read these instructions. MPORTANT

 The money you paid someone (so you could work) to take care of your dependent under 15 years oid or to take care of your spouse or other dependent who could not take care of himself or herself. It may be to your advantage to use Form 1040, if your itemized deductions are substan-tial, or if you are eligible for the retirement income credit.

Here is a General Test to Help. Will your Tax be Lower if you List (Itemize) Deductions? If you are—

Retirement Income Credit

Married filing jointly or a qualifying public wedge: with bepardent child you shuud a term.
 Married filing jointly or a qualifying public stress than a grant provinceme on the 12 of Short Form 1040A is less than 3.11.875 and your termized deductions to all more than 15.000 between \$11.875
 Married and Shut

1. Your payments for medical insurance and medical and dental care in excess of limitations. Local. State and real cestate traces. Alimony, and interest on loans and

Examples of itemized deductions are:

Itemized Deductions (What You Can. Claim)

You may be able to claim this credit on Form 1040 and reduce your tax by as much as \$229 (it single), or by as much as \$457 (it maried, itting point return) if you meet all of the following tests: You are age 56 or over (or under age 65 and retued under a public retirement system). Z' you received income from interest. 2. You received income from interest.

3. Employee business expenses such as union dues, safety helmets, tools; 4. Your net personal casualty or theft loss in excess of \$100;

2. Your gifts to churches, chartes, Boy Scouts, Red Cross, Cancer Society, and similar organizations;

mortgages;

 You earned more than \$600 a year for ANY 10 years before 1975. (If your spouse died, you can use your spouse's earnings to meet this test.) Married filing separately, divide the dol-lar amounts specified for joint returns in half and be sure to use only the total of your own deductions.

Publication Survivors, For more information, get F 559, Federal Tax Guide for Executors, and Administrators. If a refund is due, attach Form 1310 to the return.

The executor or administrator can file a joint return for the deceleding with the sur-wing spouse. If an executor or administra-tor has not been appointed, the survivor can still file a joint return. The 1975 income of the decelent prior to death and the income of the surviving spouse for the en-tre year must be included in a joint return.

(lines 1 through 5) Your Filing Status

and tax

Your rebate is not income a should not be shown on your

General Information Federal Income Tax Rebate Read the following instructions carefully to find the filing status that fits your stua-tion for 1975. Then check the box for your status on lines 1 through 5 on your feturi.

1. Single (see paragraphs 4 and 5) pox depends on the rate tax Your to check.

This time status applies if an December 31, 1975, you were one of the following: (a) and married from your spouse by either divorce or separate maintenance de-

Core and the construction of the second s

2. Married Filing Jointly (even if only one had income) ate.

Fing a joint return often means tax strates for a couple because point terun rates are lower than other rates. A joint rates are lower than other rates, a joint rate of the strates are than the strates a joint return even though your spouse interim a different housingh your spouse interim a different housingh. This fing status applies if on Decen-ber 31, 1975, you were either of the loi-cowing, married, year if you were not mar-ried for the whole year.

The second secon

3. Married Filing Separately

Sime married tangayers file separate Ectors because each wants to be explored the for only his or her own tax or feetures her or in the sound teach each sound to be explored in the for only his or her own tax or feeture in source the sound return of the sound teach that when they the a joint for the argant for paragraph 11(0) or paragraph 4(0) and oyou're both fining separate returns or your you're both fining separate returns or your tax fine some way. If you net argant star the source should on the set argant tax fine argant start the set of the argant start fields for the source in the set well start form 1040A, if you take the parcrafage form 1040A, if you take the parcrafage stand deductions, your source simolo stand deduction, your source simolo

for a separate return).

Unmarried Head of Household 4

There are special rates for those who can meet the tests for unmarried head of

4

Page

m

Page

If you are filing such a joint return, write in the signature area "filing as a survung spouse." Show the date of death in the name and address space.

If a person died in 1975, or in 1976 be-spone filing a return for 1975, the surviving spouse or executor or administrator of the estate must file a return for the decessed.

Death of Taxpayer

return.

household. You may choose this filing status ONLY IF on December 31, 1975, test (a) or (b) applies. you

and the second

A your unmarket civid, grandchild, loster civid, on stachild, fithey did nch have to be your depend ents). Nues: if you are cianning the filing starts of "Unnarried the filing starts of "Unnarried an unmarket child, grandchild, other circle or stepchild who is not your dependent, enter that person's anne in the space pro-vided on fine 4.

m

(b) You (1) were married (do nor intervalue) to be your (1) were married (do nor intervalue) to the sport response at any time during 1975. (3) paid more than half the cost of heaping up your home for 1975, and (4) your dependent chind or staticitid (used in your home during all of 1975.)

5. A Qualifying Widow(er) with Dependent Child

year could have filed a joint return with your spouse for the year he or she died. .

If your spouse died in 1975, and you had not remarried, see paragraph 2(b). Married Filing Jointly. If spouse died before 1973, see paragraphs (1) Single, and (4), Un-married Head of Household.

Your Exemptions

(lines 6a and 6e)

Vote: You are allowed \$750 for each ex-metrized by the set of the set of the set of the emptore for 1257. If you many your annount for all your exemptions is already signed in for you. If you use the Tax Computation Worksteet, and Tarle your exemptions on line 4 of the 1375 Tax Computation Worksteet on page 15.

For Yourself

Age and blindness are determined as of December 31, However, if your 65th birth-

Individual Returns/1975 . Forms and Instructions

You can take a \$750 semption for any revolution take a \$750 semption for any revolution. This set to for any bar to the figure the rest to an any bar to the revolution. This set to the any bar revolution of Superport States and a structuon state and and a set to the revolution of Superport States and a structuon state and and a set center super from ether super from the revolution of the revolution of the revolution of the revolution of the revolution of the revolution port can be from ether spore from states and the revolution port can be from ether spore from the revolution of the revolution port can be from ether spore from source and the revolution port can be from ether spore from source and cost of education. In figured at fair rental value states and cost of education. In figured at fair rental value by to control and cost of education. In figured at fair rental value states and cost of education. In figured at fair rental value source source to a sport the magning the port can be from ether spore of a a student, do not runchase of an automobile. furniture of a place to line social secu-rity haves, prenums for the may the event if this morey was not taxable. (For ex-anges) II you child was a student, do not regular spores cost and states contain a student source and a source and a scholar sport. In figured and the or should be morey the event if the noney was not taxable. (For ex-anges) II you child was a student, do not receive any bould. In the units porters of a source and a student. On the entit entit entit entit and the outbourds of readiants of the scholar state of the outbourds. The source and a student do not receive and a student do not receive and a state cost and a student. On the rest of the outbourds of readiants and a student of the outbourds. The received as a student of and a state cost and a scholar state and a state and a state and a state and a state and a state and a state and a state and a state and a state and a state and a state and a state and a state and a state and a state an day was on January 1, 1976, you can take the earla settimon for age for 1975. Proof of Bindness.-If completely bind attach a statement to this effect. In cases of partial bindness, submit with your re-turn ach year a statement from an ey-physician or registered ontometrist that you vour spouse: (a) cannot see wer 20/200 with glasses of by the field of view does not acceed 20 degrees. (h) bwwer, this see condition will never improve be-yond the sandrasis in (a) and (b), you may usited submit, a setrified opinion to this effect from a statement ferenting see phys-core to your spouse in (b), you may usited submit, a setrified earling wer phys-core to your return, in subsequent years at take opinion. You can take an exemption for your You can take an exemption for your spuge if you are fining a separate return, you can lake you are fining a separate return, you can take your spouse's exemptions only the or she is not timing a return, had no income, and was not the dependent of someone else. Vour spouse's exemptions are like your Your, spouse's exemption two, for either regular two, for either hindness or 65 or older... three, for bot hindness and 65 or older. Check all the boxes for exemptions you can take for your spouse on lines 6a and "if at the end of 1975, you were legally detected or stanted, you denot take an exemption for your former spouse. If you necessparated by a divorce that is not final (meteroloutory decree) you may still lake an exemption for your spouse if you like a pint Death of Spouse it your spouse died during 1975, check the boxes for the exemptions you could have taken for him or her on the date of death. See instruction for Death of Tax-payer on page 3. Children and Other Dependents (lines 6b and 6c) your spouse retu For 99 This finite status applies if your spouse died in 1973 or 1924 and on December 31, 1975, you met all these tests: had not remarked had living with you a child or stepchild you could claim as your demotent paid over hild for the envire the home for this child for the envire B any other person listed in 5(a) under 'Chuldren and 'Other De-pendents' (Intes 6b and Other De-pendents (Intes 6b and 6b)'' on this lage that you and claim as a dependent provided the or she is not your dependent under a multi-ple support agreement (this is where the or more than in all the support).



 1975 Tax Tables For persons with income under \$15,000 using Short Form 1040A. The standard deducton AND the \$750 deduction for each externation in these areas are relation for them if you takeyou in these areas are relation for them if you takeyou in the formaring standard deduction and the low income allowance in separate relation. Read acress to the columns until you find the line covering the income columns until you find the line covering the income on line 12 of your return. Read acress to the column heading for your filling status. (If you are anarried persons filling separate returns. Note for married persons filling separate returns. Note for married persons filling separate terturns. If you are a married person lining apart from your spouse. see anarried person line 1 ax Tables. If you detected the box on one 12 of you return. If you are a married person lining apart from your spouse. see anarried person line 1 ax Tables. If you detected the box on one 12 of you return. If you are a married person lining apart from your spouse. see anarried person line 1 ax Tables. If you detected the box on one 12 are to use the figures in the Tax Table columns are to the low. Income allowance in the low of the state of using the Tax Tables. If you detected the tow one to an arried person lining apart from your spouse. So the tax for propase of using the Tax Tables. If you detected the tow one the figures in the Tax Tables. If you the column the figures in the Tax Tables. If you detected the tow one tow the figures in the Tax Tables. If you detected the tow one the figures in the Tax Tables. If you detected the tow one the figures in the Tax Tables. If you the column the figures in the Tax Tables. If you the column the figures in the Tax Tables. If you the column the figures in the Tax Tables. If you the column the figures in the tax town the tax table the tax. Select the Tax Tables the Tax Tables. If you column the figu	Claiming DRE exemption (and not itemizing deductions) Answer Answer </th <th>3 33 133 134 173 173 173 4 4 4 4 4 4 173 173 4 4 4 4 4 4 173 173 173 4 4 4 4 4 4 4 174 174 4 4 4 4 4 4 4 4 4 4 4<!--</th--></th>	3 33 133 134 173 173 173 4 4 4 4 4 4 173 173 4 4 4 4 4 4 173 173 173 4 4 4 4 4 4 4 174 174 4 4 4 4 4 4 4 4 4 4 4 </th
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01 1 1 2 1 </th <th>How to Pay You may pay by check or money You may pay by check or money You may pay by the relating Revenue Service, Please write your social security and attent it to your check on money order if line 18 is under \$1, you do not have to pay. (3) A Refund Due You—Line 19 if the 17 is more than line 15, show the difference on line 19. This is the refund we one you.</th> <th>Refund of Tax If the 19 is under \$1, we will not send you a retund unless you ask for it when you the your return and you are expecting a returd, you may your old address and, the service center where you field your return of your address change. This will help in forwarding your check to your return of the your address and, the service center where you see to your return of your address change. This will help in forwarding your creation security num- ber in any correspondence with the IRS. and your spouse must sign a joint re- turn. Sign and date your return—Both you add your spouse must sign a joint re- turn. Attach your forms W-2 and any state- ments or other forms. Include payment if you owe tax.</th>	How to Pay You may pay by check or money You may pay by check or money You may pay by the relating Revenue Service, Please write your social security and attent it to your check on money order if line 18 is under \$1, you do not have to pay. (3) A Refund Due You—Line 19 if the 17 is more than line 15, show the difference on line 19. This is the refund we one you.	Refund of Tax If the 19 is under \$1, we will not send you a retund unless you ask for it when you the your return and you are expecting a returd, you may your old address and, the service center where you field your return of your address change. This will help in forwarding your check to your return of the your address and, the service center where you see to your return of your address change. This will help in forwarding your creation security num- ber in any correspondence with the IRS. and your spouse must sign a joint re- turn. Sign and date your return—Both you add your spouse must sign a joint re- turn. Attach your forms W-2 and any state- ments or other forms. Include payment if you owe tax.
Amount units A	And the second s	 If you and your spouse finds separate estimated start declarations for 1935 but decide to fit a submit income tax return for amounts paid on your separate declarations. Be sure to show both of your social security numbers on your joint return. Follow the above instructions even if your spouse did. (a) Earned Income Credit— Line 16d (b) Earned Income Credit— Line 12is less than 88,000, see Earned if in a point return. (c) Trine 12is less than 88,000, see Earned if fine 12 is less than 88,000, see Earned income Credit vorksheet and Special in structions for those who are not required to the a return but can change and special in the armed income (line 9). (c) Tax Due IRS—Line 18, rout may be changed to a paid in the 13, rhow your structions on line 13. This is the tax your still owe.
Credit for Personal Exemptions—Line 13b Lune 13b—Muttiply the number of per senel exemptions on line 64 by \$30 and the the amount (but not more than your bax shown on line 13a). Lune 14s—Subtract line 13b from line 13a and enter the difference. (a) Credit for Contributions (a) Credit for Contributions (b) Credit for Contributions (b) Credit for Contributions (c) Credit for Contributions (c) Credit for Contributions (c) Credit for Contributions (c) Credit for Contributions (c) Credit for Contributions (c) Credit for Contributions (c) Credit for Contributions (c) Credits for Line 14b (c) Credits for Contributions (c) Credits for Contributions (c) Credits (c) for amount (c) the amount on line 14s.)	 Income Tax—Line 15 Subtract emount on line 13b, from the subtract emount on line 13b, and the ence on line 13a, and solve the differ- ence on line 14a, uryou filled in an amount alow the difference on line 15. Income Tax Income Tax Income Tax Income Tax Suptract on some filled addition to ferm W-2 and the amount shown on your form well the amount shown on your form well the amounts together the amounts for you and your shouse. 	Excess FICA, RRTA, or FICA/ RRTA Tax Withheld (More Than One Employer)—Line 16b If you had more than one employer in 1975 and together they pair you more than 1975 ur wages. If too much was withheld, of your wages. If too much was withheld of you way to first way they alow the they and RRTA that was a follow the analyse to the receiver if you a sector 100, that 180 are the search that employer to return that anore than 1824.85, est that employer to return that eace than 2824.85, est that employer to return that eace than a sector than employer to return that eace than the search that employer to return that eace that a sector than employer to return that eace eacht for it on your return.

Individual Returns/1975 . Forms and Instructions

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Table 2—Returns claiming TWO exemptions (and not

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Table 3—Returns claiming

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II the amount on Farm 1040A,	line 12.	9.200 9.250 9.300	9,400	9,550	9,650	9.750	9,900	000.01	10,100	10,200	10,350		10.550	10,650	10,750	10.850	10,950	11,100	11,250	11.350	059-11	11.550	11,650 1	11,800	11,950	12,000 1	emptions	7,450	7,550	7.650	7,750 7,800	7.950	8,000 8,050	6.200	8,250 8,300 8,350	8.450	6.550 . 600 .
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		2.200	2,400	2,550	2.650	2.750	2,900	3.000	3.150	3.200	3,350	3,400	3,550	3.650	3,750	3,900	3,950	4,050	4,200	4,300	4,450	4,550	4,850	4,750	4,850 4,900	000's		8,700	6,650	0000	9,100	9,150 9,250	9,300 9,350	9,450	9.550 9.850	9,750	Con
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| Table 7—Returns claiming SEVEN exemptions (and not itemizing deductions) (Con | The state of the s | 316 619 522 11,560
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	D Marred Hung D Marred Hung return Eleming- Low "sSrand- n retow aud anow deduc	669 1,059 962 657 1,059 993 773 1,021 0,93 773 1,021 1,026 753 1,114 1,027 753 1,115 1,026 753 1,115 1,026 753 1,116 1,026 753 1,116 1,026 753 1,116 1,026 753 1,116 1,021 759 1,116 1,032	1,199 1,224 1,121 1,226 1,1224 1,226 1,226 1,226 1,226 1,226 1,224 0,126 1,226 1,226 1,226 0,126 1,226 0,126	656 676 685	696 707 718 729 740 751	773 784 806 817 828			1,004 1,015 1,026 1,026 1,026 1,026 1,026 1,059	362	301 301 400 410		69 495 429 775 505 438 87 514 448 94 533 467 01 543 467 01 552 486	Page 17
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Individual Returns/1975 • Forms and Instructions

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Individual Returns/1975 • Forms and Instructions

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for Form 1040 Instructions

AND for Schedules

A, B, C, D, E, F,

R, and SE

Watch for Tax Law Changes

phiet, Congress was considering proposals to add or change several tast aw provisions. If any changes in the tast aw are enacted and apply to 1975, they must be taken into account in com-puting 1975 income tasks. Internal Revenue will out its best to provide supplemental forms. In-dit structions and information for taxpayers affected At the time we printed this instruction pam by any new legislation.

Department of the Tressury Internal Revenue Service

The Commissioner From

tion needed to complete Form 1040 and Sched-ules A, B, C, D, E, F, R, and SE If, however, you decede to use Short Form 1040A you can get form 1040A and its instructions from any Inter-nal Revenue Service office and many banks and This instruction pamphlet contains informapost offices.

complex than last year's and this instruction pamphlet is longer than last year's. This year the Census Bureau has called on us to collect changed the return and instructions to provide for the new credits for personal exemptions. residence We have also provided for the new deduction for payments to individual retirement plans and the taxes that may apply as a result of I am sorry to say that the 1040 Form is more some detailed residence data, and we have excess contributions or premature distributions. earned income, and purchase of a new principal

The keys to a simpler tax return are (1) a simpler tax law and (2) our asking you for only what the law requires us to obtain.

out increasing your tax or decreasing your re-fund, you have the right to earmark \$1 (on a joint return, \$1 each for husband and wife) of your taxes for a general fund to meet expenses of the 1976 Presidential Election. paign Fund Checkoff on line 8 of your 1040. With-Please note the Presidential Election Cam-

Tax Returns, to declarations of estimated tax, to U.S. Quarterly Gift Tax Returns, and one on other tax return required to be fuel by an individual, and to schedules, stete ments, or other documents related to the

returns, and any subsequent inquiries necessary to complete, correct, and process the returns of taxpayers to determine the correct tax liability and to collect any un-

ing the requested information. This notifi-cation applies to the U.S. Individual Income

The instructions have been provided to help you prepare your own return. If you need help, please call us at the number listed for your area on page 38 or visit your nearest internal Revenue If you decide to have someone else help you, be sure to select a qualified person. office.

You can help yourself and us if you check your return to make sure that it is correct and then

file it early. Thanks for your cooperation.

Donald C. Alemore Commissioner of Internal Revenue

Please note these important new New Features for 1975

changes that have been made because of revisions in the tax laws

This new credit of \$30 for each ex-emption claimed on line 6(d) is avail-able to all filers. See page 7.

If line 15 is less than \$8,000 and Earned Income Credit—line 21(c)

income, you may be eligible to claim this refundable credit. See page 8. A worksheet has been provided to assist etc., on tine 9, or had self-employment eligible filers in figuring this credit. Self-employed persons can be eligible for this credit even though their net earnings from self-employment are you reported wages, salaries, tips less than \$400.

Form

amount in excess of the maximum amount deductible, you may have to pay a 6% excise tax on the amount of such excess. See page 10. Tax Tables have been increased to you may be subject to an additional tax. See page 10. arrangement an The income levels at which most If you cashed in your individual If you contributed to your individ retirement arrangement prematurely filers must file have been increased Tax on Premature Distributions-Excess Contributions Tax—line 62 The standard deduction has creased. See page 7 and 8 cover incomes up to \$15,000. Standard Deduction retirement Increased. See 1040, line 44(b). Who Must File See page 3. Tax Tables leu If after March 12, 1975, you pur-chased and occupied a mew principal residence that was constructed or be-ing constructed before March 26, 1975, you may be able to claim a 5% credit based on the purchase price. See page 10. Forfeited Interest Penalty for Prema-ture Withdrawal from Time Savings Accounts--line 41 Payments to an Individual Retirement a limit of \$1,500 of payments made to individual retirement accounts or for individual retirement annuities or penalty for premature withdrawal from a time savings account. See You may be able to deduct up to Purchase of New Principal Residence Credit—line 53 You can deduct a forfeited interest Arrangement—line 40(b) bonds See page 10. page 10.

The routine uses which may be meda of tax return information include disclosure to the Department of Justice in connection tion or civil litigation; to other Federal bia, the Commonwealth of Puerto Rico, or possessions of the United States to assist with actual or potential criminal prosecu-Agencies; to States, tha District of Colum-The principal purpose for soliciting tax teturn information is to administer the

In the administration of their tax laws; to other persons in accordance with and to the extent permitted by law and regula-tions; and to foreign governments in ac-cordance with treates. Further information concerning the re-quirements for filing returns and furnishing information may be obtained from any Inthe Bureau of the Census purposes. The com-ng and other Census purposes. The com-pletion of all appropriate items requested by the return forms and related data is mandatory acted for the Presidential [Lec-tion Campaign Fund designation on the U.S. Individual Income Tax Returns, which This includes the determination and col-lection of the correct amount of tax. In Income Tax Returns, IRS is soliciting infor-mation concerning place of residence for addition, with respect to U.S. Individual Internal Revenue laws of the United States. is voluntary.

tion required by law or regulations, failure to fumish specific information required on information. Other effects of not providing all or part of the requested information Itability, the loss of Social Security credits, loss or delay in issuance of a refund for overpayment, interest and penalty charges The Code provides penalties for failure to file a return, failure to supply informareturn forms or for furnishing fraudulent may include the disallowance of claimed exemptions, exclusions, credits, deductions or adjustments resulting in Increased tax

requires

every person liable for any tax imposed by scribed by the Internal Revenue Service tions pertaining thereto). Individuals re-quired tomake retums, statements, or other

The Internal Revenue Code

paid tax, interest, or penalty.

the Code to make a return or statement according to the forms and regulations pre-(sections 6001 and 6011 and the Regularity Numbers to provide proper identifica

Page 2

documents shall include their Social Secu

notification with your tax records and rafer to it any time you are requested to furnish additional informetion. under the Privacy Act of 1974 concerning the solicitation of information in conneccourse of fax administration activities such as audit, "investigation or collection of any tax, interest, or penalty. Please retain this tion with any tax return or tax liability of an individual. Additional notices may be given (but are not required) with respect This will be the principal notification to specific information requests during the

ternal Revenue Service office.

on unpaid taxes, and other disadvantages to the taxpayer,

tion and to permit processing the returns (section 6109 and the Regulations pertain-

ing thereto)

The Privacy Act of 1974 provides that whom it asks to supply information, of the authority for the solicitation of the information and whether disclosure of such information is mandatory or voluntary; the principal purpose or purposes for which the information is to be used; the routine uses which may be made of the information; and the effects on the individual of not provid-

Privacy Act Notification

each Federal Agency inform individuals

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Guidle for Preparing a Ret Yur may find it helpful in completing your from 1040 to joilow these steps and construction more than 1039. If your employer does not great your from W-2 by variable to easi to the state of the state

HRS will Figure your tax if your in recome on ine 15: \$2,20,000 or fess, was e only from wages, salary and toys, divi-and you want to take the standard target of the standard and you want to take the standard target of the standard and your of it in mane, and a label on your return, or fill in name, and a label on your return, or full in mane, and a social security number, show social security number, show social security number, show social security on return, you and you suce social security and you are marred. But you are marred, you social security and you are marred.

numbers of both you and your spouse even though you the separately
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6. Sign your return. Both you and your spouse must sign and indiversity. Y. File on an before April 15, 1976. We will then ingure your and and you and you a return of the Kri you yield on the you and prove a return of the page 18, we will figure the credit for you if you you write will figure the credit for you if you are and interment. Frouse are strict you have will figure the credit for you if you write RCon inte 21. I you have a stricement fiction inte 21. I you have a stricement inter after you have answerd the question far counts a answerd the question far counts a write RC on inte 17. of Form 3040.

Spouse?" If so, use the Single filing status or, if you qualify, Unmarried Head of Household. Form 1040 đ instructions for Page

From the Explanations Below Decide How You Should File Filing Status

Were You Married or Singlet—if you were narred or December 31, consider yoursell marred for the whole year. If you on the single Yourscal or they ways separed one precember 31, consider yours angle for the whole year, ruy uw are a "Married described on they page, consider yourself single for the whole year, rung 1975, con-sulder yourself married for the whole year.

Were You Married and Living Apart from the Spouse-Commanzing Apart from the sis Single or as Unmarried Paelle of Household and grance the use for married Household and grance the use for married house the signal state of the signal married of the signal state of the signal married of the signal state of the signal spouse can file files way if both meet the visit way and wire the second and spouse can file files way if both meet the visit way and work married per spouse can file files way if both meet the visit way and work married per spouse can file files way if both meet the visit way and work married per spouse can file files way if both meet the visit way and work married per spouse can file files way if both meet the Married People.—Should you file joint or separate returns? Joint Return.—In most cases, married of the swill pay the star at it have file jointly You and your spouse can file e joint to the fullyear, or it one of you was a resident aler for the whote year. But you cannot the pendy if one of you was a nonsetident aler of your sponsible for any tax and your spouse are responsible for any tax and your spouse are responsible for any tax our spouse are responsible for any tax our spouse are responsible for any tax

Things is Remember on a Joint Re-point "Use the membrage on a Joint Re-point return it shows marks and social see sporte thrund it shows marks and social see sporte thrund it shows marks and social see the shows and set with the re-annual sond radie minists of both. The re-annual sond radie marks of the the social seeuthy numbers if the social security numbers for a social set income security numbers and deductions of you and your security and deductions of you and your security and the social security numbers for you and your sporse and and deductions of you and your security and the social security numbers and point and and the social security secure a secure secure social security and the social security numbers and deductions of you and your sporse and the social security the security and deduction, the num stem deduction, the num stem start the separate returny. You each to take the low how and your sporse annot start the same way. This means if you and deductions and social security and deductions and social security pour and you and you seconsoling point you and your sporse annot sport start and and the num time. The point you and you seconsoling point you seconsoling points the secon and won the second secon be pointed scalar from joint the second be the sport of the stard and other the second be point and second be an bour neution. Income Tax. Federal

Tax Savings. —Before you file a separate urn, see if you can reduce your tax by setung the tests described in "Were u Married and Living Apart From Your return, see if y meeting the You Married a

(a) Your unmarred child, grandchild, folger child or stepchild. This person did not have to be your dependent. This person did not have to be your dependent. This person did not have to be your dependent. Note: If you are claiming the hing status of "Unmarred trut, grandchild, folger child or stepchild who is not your dependent cent hat person's name in the dependent cent hat person's name in the other and the truth of the stepchild who is not your dependent cent hat person is the truth person of the step of the s Things to Remember on a Separate Re-turn — Check the box on the 3. "Marred hum = Check the box on the 3. "Marred separately." If both you and your spouse file separate returns, write your spouse file separate spouse, so class spouse's full ame in the space provided on ine 3 and erfer spouse's so class security unmber in the designated space. Check the appricable boxes on three 56 and 6e if you can claim the exemptions for your spouse See matricines for Es emptions on this page Only the one who had moome should sign the return.

Constructions of the second second pointy does (2) You have a child or stepchild you can claim as a dependent main home of that child during 1975, except far tem-pointy absences for vacation and school. Citeck the box on the 5. "Qualitying wear of deanth in the parenthesis. Do not can claim as exemption for you spouse, you can claim the exemption only for the year your spouse deed where you dat not remary. Tee our warred or Single" on this page in spouse died before 973, read "were you an unstred of Single" on this page in deamwere you unstred of Househough" on this page in deamwere of Househough" on this page in deamwere of Househough" on this page in deamwere of Househough" on this page in deammere single. ¹⁰ Can file as a single person, and order the box on mue. I for Single, if you need all of the following tests: (2) You black more than nail the cost to (2) You black more than nail the cost to we py your house full and the in your following a lay from fouring 1375, your following any more for any significant (3) You's sparse fold and the in your following any more for any significant (3) You's sparse fold and the in your following any more for any significant for the significant for the your full or stepphild whom you can charm as a dependent. You can check the box on line 4 for Unmarred Head of Household if your home in test (4), above, was the child's main home for all of 1975.

Were You an Unmarried Head of House - by Modiff-There are special at rates for person who can meet the tasts for being and the special of Household. See Tast and the special of Household. See Tast and the special of Household. See Tast and the special of Household. See Tast and the special of Household. See Tast and the special of Household. See Tast of household tax rates (U) of (2) helow. Tables and Tax Rate Schreidine 2. Separated. AND met test (1) of (2) helow. Tables Tables and tax married hele of test separated. AND met test (1) of (2) helow. Tables the special tax the source of the separated. AND met test (1) of (2) helow. (1) You pad more than halt the cost of the with that Peter (1) or (2) hou did not have to taken that species (1) or vasiton. scredi of termporay abserts for vasiton. scredi of termporay abserts for vasiton. scredi of the set of the all year by one of the etcl. and year by one of the etcl. and year by one of the etcl. and year by one of the etcl. and year by one of the etcl. And the set of the set of the termporay abserts for vasiton. School. Table the set of the set of the etcl. And the set of the set of the etcl. And the set of the set of the etcl. And the set of the set of the etcl. And the set of the set of the etcl. And the set of the etcl. And the set of the etcl. And the set of the etcl. And the set of the etcl. And the set of the etcl. And the set of the etcl. And the set of the etcl. And the set of the etcl. And the set of the etcl. And the set of the etcl. And the set of the etcl. And the

Exemptions (\$7S0 for Each

Exemption You Can Take)

If you take your tax from the Tax Tables, do not take a separate deduction for ex-emptions. The deduction has already been allowed in the Tax Tables. Lines 6a and 6e—You and Your Spouse.—

a) Support and the provide the construction of the second seco ŝ You.—You can always take one ex-n for yourself. Take two exemptions Page emption For

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if you were blind, or are 65 or older. Take three typu were both blind and 65 or older Be sure to check all the boves for the ex-emptions you can take.

Age and bundless are determined as of Age and bundless are determined as of Age and handless (1976, 99 can brit-determer 31, house), 11976, 99 can voir source for mercement (1979 You can take the age and bundless recemptions for you and your spouse (1900 not take these exerptions for your children or other dependents.

Stepbrother Stepbrother Steparster Stepather Mother in Jaw Bother in Jaw Sister in Jaw Sister in Jaw

Chrid Stepchild Mather Father Grand Parent Brother Sister Grandchild

(b) Was a person who home as a member of your whole year.

For Your Spouse—If you are thing a ploint return, you can take an exemption for a your spouse it you are thing a reproduct return, you can take an exemption for your spouse and you's spouse it you are stranged and was the dependent of same energy and was and the dependent of same energy and was and the dependent of the same event of same event and and same the dependent and for our spouse and is not how on thind or for our spouse and is not how on the same event and and the same event and the same spouse event event and the same event and

Lines 6b and 6c—Children and Other De-pendiats.—Show on hise 6b the first names and the total number of your dependent children who lived with you during 1975 If you daim other dependents, complete cournes (a) through (1) on hise 27, Enter on the 6c the total number of dependents shown on hise 27.

Each person you claim as a dependent has no meet an you claim as a dependent (1) increat - Received less than \$750 works a fuilt me student, ignore this test see Student Dependent.) (2) Support - Received over half his or revision of the student is the state (2) Support - Received over half his or for support from you or is traked as re reving over half of his or her support from you under rules for "Opependent sup-ported by two or more taxport from page I you fir a joint refurn, the support and Support.

Creating and Construction of construction and body and submatrices in the structure of the structure and struct

The or she contributed at least \$600 toward the child's support during 19'5, and the detree of divorce or sparate mantenance for a written sparate he or she can take the ex-minution, or the or she contributed \$1,200 or the or she contributed \$1,200 or the or she contributed \$1,200 or the or she contributed \$1,200 or the or she contributed \$1,200 or the or she contributed \$1,200 or the or she contributed \$1,200 or the or she contributed \$1,200 or the or she contributed \$1,200 or

Note: For purpose of determining the memorial control strate support furnished by the parent win mas remarked and has sustand may count the raid entraned by the parent win mas remarked by the parent win mas remarked by the parent win mas remarked by the parent win support the raid has custand may the parent win support the raid parent of the raid parent of the parent win support the parent win support the parent win support the parent win support the parent win support the parent win support the parent parent support and parent Examples of Income You Must Report. Wages moluting employer supplemental unemployment benefits, salarres, bo-nuese, commissions, lees, and tips. Earned income from sources outside U.S. (See Form 2555,) from sources and loan associations, mutual savings banks, credit unions, etc. Treeter unons, etc. Interest on have retunds, bonds, notes. Interest on have retunds. Interest on have retunds. Interest on have retunds. Dot, 9, 1959. by State and local govern oct, 9, 1959. by State and local govern oct, 9, 1959. by State and local govern ord shall pointers from professions in a data present and the professions in a data bundle and activitions in a data present and the properties. Supplemental annutice, under the Rainoad Retinement Activitions results Rainoad Retinement Activitions results Rainoad Retinement Activitions results Rainoad Retinement Activitions results results. Supplemental annutices under the Rainoad Retinement Activitions results results. Supplemental annutices under the Rainoad Retinement Activitions results results. Participation and reductivition round and results. Nour share of estate or trust income, in fully and results. Nour share of estate or trust mome in trusts. Prost and rogulation and deductible Prost and rogulation and reductible announts) in they were deducted in a prior ress received by an Execution. Administra-ress received by an Execution. Administra-ress received by an Execution. Administra-ress received by an Execution and recting ress received by an Execution. Administra-ress received by an Execution. Administra-ress received by an Execution. Administra-ress received by an Execution. Administra-ress received by an Execution. Administra-ress received by an Execution. Administra-ress received by an Execution. Administra-ress received by an Execution. Administra-ress received by an Execution. Administra-ress received by an Execution. Administra-ress received by an Execution. Administra-ress received by an Execution. Administra-ress received by an Execution. Administra-ress received by an Execution. Administra-tion of roles of state or administra-tent received by an Execution. Administra-tent received by an Execution. Administra-tent received by an Execution. Administra-tent received by an Execution. Administra-tent received by an Execu and the parent having custody in not prove that he or she contribution more than the other parent intributed. What Income To Report Support DOES NOT include things like support DOES NOT include things like purchase of an automobile turnitire or appliances, income laves and social security haves, premiumis of the insurance or functal expenses for a deceased dependent. In figuring who turnished over half of a dependent support, include social security ends over mample, include social security benefits, but if your child was a student, as scholarships. Superin DePendent.—Even if your child ad income of 350 or more, you can claim him of her as a dependent if he or she was supinize student and met tests (2), (3), and (4) on this page of quality as a student, your child had to requality as a student, your child had to requality as a student, your child had to meet one at the following tests (1) was enterled as a tulitime student at an eductional institution' during any mutts of 1925, icf the course had to be given by an etucational institution' of a student agent, or focal institution' are a State, county, or focal institution' agent, county, or focal Meaning of Suppart.—Support includes things like food, a place to how, clinthes, medical and dental care, and education Generally in Flarming support, you use the actual cost of these things But it you provide a place for the dependent to live, includent a flar rental value. de of Daughter in faw st reisted by blood Uncte Aunt Nephew faieue Chuld includes Your som, daughter stepson, stepdaughter Your som, daughter hour home as a member of child who lived in your home with you by thorated hatement agency for legal addition thorated hatement agency for the and addition are supported in your family for the whole year member of your family for the whole year lived in your family for the (a) Was related to you in one of t following ways (if you file antity, the pendent can be related to either you yoursplues).

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Examples of income You Do Not Report.— Disability retirement payments and other benefits paid by the Veterans Adminis tration.

Dividends on veterans' insurance. Dividends on veterans' insurance. Life insurance sums received at a person's death.

, insurance, dam r sickness. e and municipal Workmen's compensation, insura ages, etc., for injury or sickne Interest on certain State and bonds.

Gifts, money or other property herited or that was willed to Federal social security benefits.

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you.

Should You Use the Standard Deduction of termize Your Deductions? You must decide whether to take the standard deductions for chantable contribu-tions medical perpenses, interse, taxes, and interest, taxes and deduction varies at different income levels. In while penerally any our adjusted gross income (ine 15) Wour are: Married ining jointly or a qualifying wid Insurance replayments that were more than the cost of your mormal hume expenses if you loss the use of your home because of fire or other esculary repayments of the amount you spent for normal livin expenses must be reported as morome

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Line 9.—Wages, 5-Bates, Tips, etc. — Line 9.—Wages, 5-Bates, Tips, etc. — Show the total of all wages, and other amounts your employers pair out often they took out for taxes, insurance, etc. In UJ The amount shown on Form W-2 in UJ The amount shown on Form W-2 in about in V32 and not report to your em-ployer Fibowa and source compo-mation of the composition of the second shown on Form W-2 in about in V32 and not report to your em-ployer Fibowa you conserved but do not have on these this on line 60—Inistructions for the sam on apeal but for not have (3) Wages you received but do not have (5) Faur mandatory retrement age (5) Faur mandatory retrement age (5) Faur mandatory retrement age (5) Faur mandatory retrement age (5) Faur mandatory retrement age (5) Faur mandatory retrement age umatter of your rehouse and not for your employer sourcemence. If you employer provided mests where you worked for your employer sourcemence of not report your employer sourcemence of you employer sourcemence. If you employer provided mests where you worked for your employer sourcemence of not report your employer sourcemence.

6) Style and lockout hereits paid by a unon form unon dres, michaeling both cash and the fair monit dres, michaeling both cash and the fair monit dres, michaeling both cash and the fair store cash. The state income such benefits were micheling as a gill. Get publication SS1, stabile income and Rontavalle income, for more information and Rontavalle income, for protein motion and the instructions of reports, meals, etc. I protemployre paid you more than you is spent for business experises, see the michaeling for stores on page 9.

Fax—Credits—Payments

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Line 108—Dividends.—For explanation of dividend mome, see instructions for Schedule B on page 14. If you received \$400 or less in dividends and other distr-putions; show the amount after subirating nontrashiel distributions and activating distributions, on line 100. You do not need to strather on a passiate schedule. If you received more than \$400, fill in Schedule B and list names of all payers and amounts, received this of all payers splits you wether you needoor and supers the folal durants' received (this is gross the folal durants' received (this is gross and any nortax-aller distributions).

Note: If you received capital gain dis-thousing and on on revel Schedule D to report any other gains or fosses or to figure the alternative is a constituit in that Sched-instead, show SOY, of your cap-tal gain distributions on Form 1040, line 230.

оf instructions o -For Line 10b—Exclusion.-dividends exclusion : page 14

"Earred income" means wages, salarres, professional free etc. for propriorial services rendered. It does not include compression of earnings and profits of then at resson-of earnings and profits of then at resson-able alboarred for your work of a corpora-tion. If you were engaged in a business in which both presonal services and capital were mattern income producing factors, consider as earned income to resonal services refuted, an amount not in secess of your share of net profits of the outs ness. Lure 11—Interest Income. For explana-tion interest income. See page 14 th you received \$400 or less in interest, show the received \$400 or less in wherest, show the to hill in a separate schedule. If your received over \$300 fill in Sched ule B and Ist names of all payers and amount on Form Tlea, line 11

Line 16a-17x-Line 16a-17x-Figure Your Tax if You Take the How 76 Figure Your Tax if You Take the Istandard Deduction and the Above If line 15 is under 515.000, find your tax in the Tax Tables. The standard de-duction has been allowed in these fables also, the deduction for the exemptions you claimed has already been allowed in these also for the deduction for the exemptions you claimed has already been allowed in these also for the data (Your standard deduction goes on the 44, J Use Tax Rate Schedule Xix on the Igale your tax Enter the Xix on the Igale.

How To Figure Your Tax if You Itemize Deductions

Fill in Schedule A and enter your total deductions on line 44 Fill in lines 43, 45, 46, and 47. Use Tax Rate Schedule X, Y, or 2 to figure your tax. Enter the fax on line 16a.

Other Ways to Figure Your Tax

Schedule G, income Areageng, —It may be advantagene to use the averaging method" if after subtracting \$3,000 from your 1957 taxable income fune 47, the balance is over 30 percent of the 47, the your abable income for the stat four years (1371 through 1374). If you use this method, ill in Schedule C for more unfor-mation, gat Publication 506, computing Your Tax Under the income Averaging Nethod. If you are: If you are: Named fing pointly or a qualityme wid weep, with dependent Child, you should a form 2018; 31,355 and your meorie on time 15 of Form 2018; 31,355 and your theorized dedictions \$10,370 and \$1,520 and dedictions for a grant of \$2,520 and terveen \$1,520 and your termized de your \$5,520 and your termized de over \$5,520 and your termized de over \$5,520 and your termized de over \$5,520 and your termized de over \$5,520 and your termized de over \$5,520 and your termized de over \$5,520 and your termized de over \$5,520 and your termized de over \$5,520 and your termized the to your second the color and your com dedic for your termised deductions if your terset and \$10,000 and your termized terset a deductions for and the use to the termised deductions to and then the \$3,520 and your termized the your second and your termized the your second and your termized the termised deductions if your termised a deductions to and that \$5,30 and \$5,500 tertif \$3,37 and termised a termised the your termized the utcloss to all more than \$5,500 tertif \$3,37 and termised a termined the \$3,3000 tertif \$3,37 and termised the termised termised termised termised termised that \$5,300 and \$5,500 tertif \$3,35 and your termised

Schedule D. Alternative Tax.—It may be advantageous to use the laternative tax if you have a net long term capital gain or if your net long term capital gain was more than your net short term capital loss See Alternative Tax Computation on Sched-ule D. If you use this method, itll in Sched-ule D.

If you check the block between lines 15 and 6a, follow these instructions. If you can be claimed as a dopendent on your parent's return and line 15 includes income other than earned income 15e method program your tax, by completing. Part III of Four 1000. DOPT use the rand income tigerer your tax, by completing Part III of Four 1000. DOPT use the rand have an example of this sa untime rand have student (or an unmarried derson under 19 years of eige who has of under of merest income can his of her own return and has own. If you don't termize your deductions substude the following instruction for line substude the following instruction for line substude the following instruction for line

4726, Maximum Tax on Earned —The tax on earned taxable in limited to a maximum rate of 50 Get Form 4726 for more informa your earned taxable income was Form 472(facome — Thi come is limit percent Get F tion if your over

O and you are single. O and you are married filing pointly or are a qualifying wid-ow(er) with dependent child, or 0 and you claim unmarried head \$52,000

old status ō \$38,000

Line 16b—Credit for Personal Exemp-tions — Multiply the number of personal exemptions on line 6d by 330 and enter the tax shown on line 16a). Line 21a—Exedent Income tax withheld.— Enter the total income tax withheld.— Enter the total income tax withheld as follow on your forms W-2 or W-2P fill in on this line any payments, unade 10 or other estimated fax payments.— Fill in on this line any payments you made 1073. If you do not themize deductions, enter the larger of the 15% of that part of line 15 that 1.15% of that part of line 15 that but not more than \$2,300 if single: or \$1,300 if marred film \$1,500 if smells, or \$950 if mar-

r \$950 if mar-tely, but not arned income

\$1,600 if sungle; or \$950 if ried filing separately, but more than your earned in included on line 15.

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Include in the amount on line 16a any partial tax from Form 4907. Tax on kernwulston Dis thuburon of Trusts, or Form 4972, Special 102Ves Averaging Method, which may be used by re-ciptents of lump sum distributions from qualified employees' trusts or annulty plans.

¹However, you may use the Ta, Tables to find the second method endowing with the second second and the second method endowing with a Universitient test than 1790 of income other than arrived in test than 7390 of income other than arrived in the second and 10 second and your \$5,500 in marred filing separately and your deduction.

If you and your spouse filed a joint detertion of estimated tax (no. 1975; but decide to file separate income tax returns for 1975; entre of you can each claim the estimated tax paid. Or, you can each claim part in whatever amounts you agree to. Be sure to show the social security numbers of both on the sponde returns. ł

If you and your spouse filed separate estimated has declarations for 1975 but decide to fit a joint income tax return for 1975, enter on this ince the total of the emounts, paid on your separate declara-tions. Be arrie of show both social security runnees on your joint return. Pollow the ebove instructions even it your spouse ded.

vided for late pey-can show reason-

provided

21c—Earned Income Credit.— Line

Generally, if line 15, or your earned income if greater, is less than \$5,000 you may be able to claim a retundable credit based on your earned income. For this purpose anned income means wages and salares after the sick pay exclusion, if applicable, this other employee compensation. In any you are trainings from earlier monitorier as shown on schedure 51; ferm 1040). Inre 13. If you are marrier dy our must lib a joint functione lux schedure 51; ferm 1040). Inre 13. If you are marrier dy our must lib a joint functione lux schedure 51; ferm 1040). Inre 13. If you are marrier dy our must lib a joint functione lux churn to be eligible for the rectrix however, the relatin matrice presons the prior function Apart from Your Spouse on page 54. Worksheet only if you (2) dati not the fruit and the form 2555. Exemption functione list find (2) can be there for the form 2555. Exemption functione list from 400. (3) can are there for the form 2555. Exemption functione fragmed dated arcoid, (3) can are there for the form 2555. Exemption functione list pasters pressestions; AND, (3) can be there for the form 2555. Exemption functione fragmed dated arcoid, or form

£ Yes

. Did you pay more than half the cost of keeping up a home in the US. In which you lived and which for the entrier year (except for temporary ab-sences for vacation, school, etc.) was also the home of your child whom you can chaim as a dependent (See pages 3 and 9). . line 15, less than \$5,0007 Is your adjusted gross income, Form 1040, line 15, less the Is your earned income (see line 5 below) less than \$8,0007 Credit Worksheet Income Eerned < 00 U D)

I		
-	Amount of wages, salaries, tips, etc. (from Form 1040, line 9)	
3	Sick pay exclusion (from Form 1040, line 37)	
e	Subtract line 2 from line 1	
4	Net earnings from self-employment (from Schedule SE (Form 1040),	
	Ine 13)	
G	Earned income (add lines 3 and 4. However if line 4 is a loss, sub-	
	tract line 4 from line 3.)	
9		
5	Amount from line S or line 6, whichever is larger	
80	Enter 10% of line S but not more than \$400	
	If line 7 is \$4,000 or less, do not complete the rest of this worksheet	
	but enter the amount from line 8 on Form 1040, line 21c.	
თ	Amount from line 7	
10	Limitation base	
Ξ	Subtract line 10 from line 9	
12	Enter 10% of line 11	
13		
	E.	
1 2 2	Line 214—Extension of Time to File 1975 If you find that you need more income Behrin 214—Extension of Time an annitration to tax withheld for 1976, von can file a mar	d more income can file a nev
Pa-		W-4, with you
an a	amount paid with Form 4868 on this line. you can ask your employer to withhold	er to withhold
5		, you can file e
Ē	Trust	I da UII FUTI

Contraction of the and make instalment payments. For more information, get house 305, Tax Withholding and Declaration of Esti-mated Tax. Penalties and Interest by correctly filling and paying tax when due. The law provides a paying tax when due. The law provides of the tax for late filling unless you can show resonable cause for the duel explanation with the actum. Tat. Send a full explanation with the actum. the "throw how is the structure are an environmentation of the structure in the interior of the structure in the structure in the structure in the structure in the structure in the structure in the structure in the structure in the structure in the structure is and structure in the structure is a structure in the structure in the structure is a structure in the structure in the structure is a structure in the structure in the structure is a structure in the structure in the structure is a structure in the structure in the structure is a structure in the structure in the structure is a structure in the structure in the structure in the structure in the structure in the structure in the structure in the structure in the structure in the structure in the structure in the structure in the st

If you owe a penalty, check the box between lines 23 and 23, and 5how the amount in the bottom margin on page 1 of form 1000 and write "Penelty—sett mated tax." If you owe tax on line 23, in under the penelty amount in with your total Or, if you are due a refut, subtract the penalty amount from overpayment on line 24. Taxes Not Pald when Oue.—The penalty for failure to pay taxes when due is λ_2^{o} of 1 percent of the unpaid amount for each month or part of a mount it remains un-paid—up to 25 percent of the unpaid amount. The penalty applies to any unpeld tax shown on a return. It also exploites to any portion of additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addi-tion to the applicable interest charge on late payments. Penalty for Not Paying Enough Tax Dur-Ing the Year.-Aud Innes 216: 57: 60: 61, 62, and 66. Subtract this total from line 20 and sail the difference total Add lines 212. 21d (unless extension is filed and tax is paid before January 31, 1976), 65, and 66. Subtract this total from line 22 and call the difference total B If total B is less than 80 percent (66%) percent for farmars and fishermen) of total A, you may own e penalty unless you meet one or more of the exceptions applained on form 2210 (Form 2216) For larmers and fishermen). Attact this form or a stor-ment to your return to show how you ugued the penalty or which exceptions you balleve you meet. Line 26—Overpayments Credited to 1976 Estimated Tax...with epply amounts you want credited to estimated amounts you want credited to estimated tax to the account under your social se-curity number, unless you attach a request to apply it to your spouse's account. The request should include the social security number of your spouse if it is not shown on the refurn. enalties are also pro t of tax unless you cause for the delay. Per ment able c

Individual Returns/1975 . Forms and Instructions

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 \$20,000 for a single individual, a head of a household, or a widow or widower entitled to the special tax rates: amarined individual en-spouse, but only if the spouse bas not received wages for the taxable æ

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part. 220,000 for a martied individuel Ilv-ing apart from spouse as described on pages is martied individual en-thiete of the a joint describation with spouse. But only if both spouses received wages for the taxable year. ਉ

for a married individual not a to file e joint declaration with spouse. Form 1040-ES for details. or, \$5,000 f entitled e

See

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1040 Form ð 2 Page Instructions for

PART II.—Adjustments PART 1.—Income Other Than Wages, Dividends, and Interest

Miscellaneous Income

Line 29—50% of Capital Gain Distribu-Line 29—50% of Capital Gain Distribu-report any other gains or losses of to figure report any other gains or loss fut in that scheet-ule. Instead, show 50% of your capital gain distributions here.

Line 31b----Fully Taxable Pensions and An-nutries.---See Instructions for Schedule E for information on pensions and annuities

Use this line to report. (1) Persons and anultes if you bad no part of their cost. (2) Military retrement pay from form W-2P. (3) Anunuits received as anulty under the special rule (see instructions for Scrediel E) if you recovered your entire cost before Lanuary 1, 1975.

Line 33—State Income Tax Refunds.— Show only that a part of refund of State in-come tax attributable to itemized deduc-tions taken in a priory year that resulted in a Federal Tax benefit. Do not offset this amount against your deduction for current year laves

Line 34—Alimony Received.—Show amounts you received as alimony or sepa-rate maintenance.

Line 35—Other.—Use this line to report and tell the source of any income your can-northind a place for on your return or ther schedures. Include prizes, and amounts you recovered for bad debts, medical exponses or other thems that re-duced your fax in a prory year.

Also report gross lottery and gambing wimings. You must report the gross wimings as income on the 35. Lottery and gambing losses can be taken as an tem-ized deduction only on Schedule A. How ever, tocki losses are limited to the employed of the second of the

Generally, self employment, income nearly be reported or Schedule C (Form 1040) or Schedule T (Form 1040). How ever, if you recever self incompoiyment in come such as directors' fees, and you did not incur any stepress, with respect to this income, you may enter the local amounts received here and on Schedule SE (Form 1040), inte S(e).

Net Operating Loss.—If you lost money in a rade of busines's in 1975, you can subtract the loss from your 1975 mrome. The ross can also be from a prescond cas ually or thetit loss or nom seling or dispos-ing of real of dencicable property used in your trade of business.)

employer

if your losses were more than your network, the difference may result in a "reat operating loss" centerally, you can use to reduce your income for the three wers before 1375 and the loss parts that means you have to carry the loss back to 1372 and then bring bring any re-manne loss for any the loss back to 1372 and then bring any re-manne loss forward to 1373, 134, and 1376 through 1380. If you are use a re-fund from the "carryback", you may use from 1045 to get a quick relund.

If you had a loss in a prior year to carry forward to 1975, enter it as a "minus" figure on ine 35. Attach a separate sheet showing how you figured the amount.

(4) Other Busness Expenses —If you terms deductors on Schedule A, you can also deduct other business expenses under the teading. "Inscellations of these expenses are dues to anotes and proclessional arganizations and the cast of tools, materials, etc. that you not and part of an expense and your employer and part of an expense and you more than you specific and educt the amount you paid. If you can deduct the amount you paid. If you can deduct the amount you paid. If you can deduct the move than you spect, report the difference some than you specific the part of an expense and you more than you specific the difference of the cast. page.) Line 37—Sick Pay Exclusion—You may be able to take an accussion (to pay) yob the power equiver science (to pay) yob the power equiver science (to pay) yob the power endloper. If both you and your employ power endloper. If both you and your employ power endloper. If both you and your employ power endloper. If both you and your employ power endloper. If both you are well power and for the plan, your received from the power and to the previsity your received from the power science and the breakly your received from the power science and the breakly your received from the power science and the breakly your employe and your employe and a disability person may also quality for the science and the breakly our science of the science and the breakly our science of the science and the breakly and a disability person and a boliciston eccluding the evel well and able and the science of the science and the power science and the science and the science and the science and the power science and the science and the science and the science and the science and the science and the science and the science and the science and the science and the science and the science and the power science and the science and the power science and the science and the true and other household goods, and per-tive and bole and the and the science and the true and boling and the science and the true and bole and the science and the science and the science and bole and the science and the science and the science and bole and the science and the science and the science and bole and the science and the science and the science and boly and the science and the science and the science and bole and the science and the science and the science and boly and the science and the science and the science and the science and the science and the science and the science and the science and the science and the science and the science and the science and the science and the science and the science and the science and the science and the science and the science and the to Income

17 you claim a deduction for business if you claim a deduction for business express, attach form 2066 as a statement showing the following. (1) The total of all amounts received from or charged to your employer and mature of your business expenses broken down much torad supers(s; (3) The number of days away from home on busi-number of days away from home on business.

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You can change methods of figuring you cost from year to year. But you can-not change to the fixed mileage rater you claimed deprecision and dur ous use the straight line method, or if you claimed add-toral first year depreciation, get Publication 463. Travel. Entertainment, and Sift The second secon (1) Travel and Transportation—Vou calleduct us, stan, janes or transmass of the cost of using your car in your work (2) Meals and Logging—Vou can de uter these if you were temporarly avay on business at least overnight from the genues in each of you were the coll work. You is called the cost of meals on daily truts where you did not need to steep or this.

Expenses.

Reporting Ceductions and Excess Pay-metry. - Report excenses and payments as explained below. (1) Hyour employer paid or pay more than vou spent, report the difference on line 35, under "Other. (2) II you spent more than your employ-er paid you for travel and transportation, meals and doging, and outside safeperson excenses, you a deduct the difference on line 39, If you itemize deductions and had not pay for, you can deduct them and and pay for, you can deduct them and and pay for, you can deduct them under "Miscellaneous deductions." on schedule A. (3) Outside Salesperson.—In addition to (3) Outside Salesperson.—In addition to the above, an outside salesperson can gen-sales work. For example, saing expenses, statonery, and posslage. An outside sales-person is one who does all setting away from employer's place of business. If your main duties are service and delivery, such as an iki diverside salesperson.

(3) If your expenses equaled the pay provide systemetic but you do not wart to claim a payments but you do not wart to claim a payments but you do not wart to claim a payment were not more than any usines expenses. To my business expenses, a stack from 206 or a stack more the your emblyer pay any employer pay and your form were any any our form were any our form were any our form were any our form were any any or were any our form were any any our form were any any or were any our form were any any or were any our form were any any or were any our form were any any or were any

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each da \$5,000.

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PART IV.-Credits

Line 48—Retirement Income Credit—See Instructions for Schedule R. Instructions for Schedule R. Une 49—Investment Credit, For excep-tions and conditions under which you can clean an westment credit, and 468. The clean credit for income tax payments to a you terme deductions. For more more a you terme deductions for more more a you terme deductions for more more a you terme deductions for more more ture 31—Could of the order etc.-You may clean a las Credit for force a remixed of clean a scredul new for a schward you control on Scredul new for a schward way clean a scredul new for a schward way clean a scredul new for a schward way condities for those and points of committees and for eventuations of a committees and for eventuations of

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The Form W-2 your employer gives you will show any social security tax you owe so in tass you reported to your employer Enter that amount on line 61. Be sure all your this are included as income on Form 1040, line 9. Line 62.—Excess Contribution 74 on In-dividual Returement Arrangements.—Efter any tax due as shown on Form 5329. Part W

Line 63—Tax on Income Subject to the Penalty Under Section 72(10)(5)—H you received income resulting from a granified encloyees pension plan or fust when you are (or were) also an owner of the bus-meds, such moome is subject to a penalty under section 72(10)(5) of the Code. Enter the amount of tax in your total for line 63. On the dated line to the line 63 entry space, write "T2(m)(5) Tax", and show the amount.

Line 64-Excess FICA, RRTA, or FICA/ RRTA Tax Withheld-More Than One

Employer.

PART VI.—Other Payments

candidates and elected public officials reinduction SBS volumenty that we house to help Finance Pointeal Campages, suplants the recurrentsness under winth a deduc into nor creati for a contribution is find an anglescos. Typou electro claim a credit the amount provident of the pointeal contributions and, but not more than the find the creation of the pointeal contributions and, but not more than the strate and the pointeal contributions and the fing a point effective of the pointeal contribution should on the fing a point effective strate and fing a point effective strate and for the pointeal contribution in the state and so the pointeal or work intentive (mit). Program - Dos the strate and welfse rection the in work intentive (with) Program - Dos of the states and welfse rection the with program. The credit of the with program and welfse paid on incurred in the states and welfse rection of the state states and welfse rection the state states and welfse rection of the state states and welfse rection the train federal welfse rection for bus-tiss (2 months of employment of fer-tions are on ontoward and are before Juy 1.1376 for anonbarnets employees for the states state welfse rection for the states of nonsets and welfse rection for the states and welfse rection for bus-tiss part of the states and welfse rection for the states and welfse rection for the veloce Juy 1.1376 for anonbarnets employees for the states of the busits intered of a busit for every states and welfse rection for the states of the busits intered of a busit of the states of the busits of the states of the busits of the busit for the states of the busit of the states of the busit of the states of the busit of the states of the busit of the states of the busit of the states of the busit of the states of the busit busit of the states of the busit busit of the states of the busit busit of the states of the busit busit of the states of the busit busit of the states of the busit busit of the states of the busit busit of the states of the busit busi

If you had more than one employer in 1953 and logether they paid you more than 1953 and logether they paid you more than 1953 and logether they paid with a may 14X, bit combined FICA and RHTA ax may have been taken out of your more tax. Follow the steps below to giver your creat. They are read for the agents your more tax. Follow the steps below to giver your creat. Follow the steps below to giver your creat. Follow the steps below to give your creat. Follow the steps below to give your creat. Step 1.(a) add all FICA and RHTA tax step 1.(a) add all FICA and RHTA tax you make fing a paint entruly.

PART V.—Other Taxes

Lue 55—Tak from Recombuting Phor Veal the setting of Carl, Enter in a prory year are when the creat taken in a prory year are the creat taken in a prory year will be creatly our engaged of the to dispose ing of the property any Attach Form 4255. The mission are accompared to the totage of the mission are form Recombuting a pro-property of the property and the taken form are in the mission are accompared to the mission are accompared to the mission are accompared to the mission are accompared to the mission are accompared to the mission are accompared to the mission are accompared to the mission are accompared to the mission are accompared to the mission are accompared to the mission are accompared to the mission are accompared to the mission are accompared to the mission are accompared to the mission are accompared to the any from are accompared to the system are accompared to the system are accompared to the system are accompared to a system are accompared to the system are accompared and are accompared to the system are accompared the system are accompared are accompared to a the assistem are accompared to a the assistem are account shown on Schedule Sti. Inter 18. The account shown on Schedule Sti. Inter 18. The system are assisted to a the are account shown on Schedule Sti. Inter 18. The system and are account shown on the system are assisted to a the are account shown on Schedule Sti. Inter 18. The account shown on Schedule Sti. Inter 18. The account shown on Schedule Sti. Inter 18. The account shown on Schedule Sti. Inter 18. The account shown on Schedule Sti. Inter 18. The account shown on Schedule Sti. Inter 18. The account shown on Schedule Sti. Inter 18. The account shown on Schedule Sti. Inter 18. The account shown on Schedule Sti. Inter 18. The account shown on Schedule Sti. Inter 18. The account shown on Schedule Sti. Inter 18. The account shown on Schedule Sti. Inter 18. The account shown on Schedule Sti. Inter 18. The account shown on Schedul

•Note: Do not include more than \$324 85 for any one employer. If any one employer withheld more than \$224 85, ask that employer to refund that excess to you. You cannot take credit for it on your refurm.

Line 65—Credit for Federal Tarees on Special Edits. Nonhigray of spacing and Lubercating Out.—Eriter on this line any tax certifyour can take for:
(1) Gasoline used.—
(3) on a starm for farming use.
(3) on a starm for farming use.
(5) in vehicles and machines used of the highway such as in boats and generally. In commercial strate transportation by land (2) Lubricating oil used for any purpose other than an a highway motor vehicle.
(3) Social itels used.—
(3) Social itels used.—
(4) an evencies furnishing certain out transportation by land (2) Lubricating oil used for any purpose other transming used.
(5) Lubricating oil used for any purpose other transming used.
(6) an evencies furnishing certain out our out or evence there could use to any under the strate of the stra Line 66—Credit for Taxes Paid by Reg. ulated Investment Companies.—Enter credit here. Attach Copy B of Form 2439.

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Step 2. Add (a) and (b)

(b) Add all uncollected FICA or RRTA fax on fips, if any Enfer the total here.

a gi 197 197	a gallon of gasoline in each State based on mformation available on September J. 1975. Find the rate for your State. Then use the table below to find how much tax	for yr	State State Sept our St how	ax rate basec ember tate. T much	fen tax	drov drov the 1975	eguuu ess, d rate 5, finu	for y d you	the If your (f half our (f half	to deduct for the number of miles you drove your car. If your car had 4 cylinders or less, deduct half the table amount. It the rate for your State changed during 1975, find your deduction for the miles	of mile ad 4 cy le amo anged for the	es yo unt. 1 durin mile		ou di moun If yc han ti an dei	you drove at each rate, and add the two amounts. If your records show that you paid more than the amount shown in the table, you can deduct the larger amount.	you drove at each rate, and add the two amounts. If your records show that you paid more than the amount shown in the table, you can deduct the larger amount.	h rate show show ger an	that y that y n in f	you p the ta	후 일곱
Atat Atat Arias Arias Arias Arias Arias Arias Arias Arias Arias Arias Arias Arias Arias Arias Arias Arias	Adabama 26 Georgia 256 Mane 96 Mantara 276 Dhlo 74 Adabama 76 Georgia 256 Manora 576 Mantara 276 Dhlo 74 Adabama 576 Hawai 546 Hawai 545 Manora 64 Manora 650 Manora	Seorgi: Georgi: (afte (afte (daho i lilinois indianz fatea fated fated fated fated	Georgia 7.5¢ Hawain 5.5¢ Hawain 5.5¢ Haho 8.5¢ Hahos 7.5¢ Hadan 8.5 Hadan 8.5 Hadan 7.5 Kansas 7. Kansas 7. Kansas 7. Lourshan 9. Lourshan 9. Lourshan 9.5 Lourshan	1.8.56 ate u: special	5¢) M M M M M M M M M M M M M M M M M M M	Maine 9¢ Maryland 9¢ Maryland 9¢ Maryland 9¢ Margan 9¢ Minnesota 7¢ Minssisppi 9¢ Missisppi 9¢ Missisppi 9¢ Missisppi 9¢ Missisppi 9¢ me	9¢ 1d 9¢ husett 1 June 1 June 1 June 1 June 1 June 1 June 1 June 1 June 1 June 1 June 1 June 1 June	37.5¢ 30, 8.5 31, 9¢) 2 2 31, 9¢)	t) t) tage ο	Montana 2 7 Montana 2 72 Montana 2 82 Meana 4 82 Meana 4 82 Meana 4 82 Meana 4 82 Mean 1 82 Mean 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	a 27¢ r June 3 ka 3 8.5 ampshire ampshire rsey 8¢ exico 7¢ exico 7¢ exico 7¢ arcalina 2arola 7 arca 7 arca 7 arca 7 arca 7 arca 7 arca 1 arca	0. 7.7 96 96	5¢) illes de	Ohio Orego Orego South South for the forth	7¢ oma 6 oma 6 om 7¢ ter Set sylvantie e Islan ter Mai ter Mai ter Mai ter Mai	Child 74 6-584 Oktahor 6-584 Oktahor 74 6-584 (Here Sept 30, 86) 4 Anthono 12, 90, 86) Anthono 13, 10, 10 (Atter May 31, 10) South Carolina 86 (Atter March 30, 85) South Anrich 30, 85) Atter March 30, 85)	8¢) 4 10¢) , 8¢)	V V V V V V V V V V V V V V V V V V V	Tennessee 7¢ Texas 5¢ Utah 7¢ Virgula 9¢ Virgula 9¢ Washington 9¢ Wesensin 7¢ Wyoming 7¢	a diani
					Tax Rate	ate							-			Ta	Tax Rate			
	Nonbusiness Miles Oriven	24	64	6.584	74	7.54	ĕ	8.54	36	Ň	Nonbusiness Mites Driven	s :	24		6.58	81 74	¢ 7.5¢		8, 8.	25
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2,500 to 10,000	0 to 7.999 0 to 8.499 0 to 8.999 0 to 9.499 0 to 9.999		0,4444 0,⊷600	55448 502 202	44000 080-00	4 9 0 0 2 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6192 6192 6192	000085 001-84	7990-18 200-18	20,000 miles* For over 2 example, for 2 20,000 miles	20,000 miles [•] 83 99 107 116 124 132 141 199 For over 20,000 miles, use table amounts for fable miles driven. For scrophe, for over 25,000 miles, add the deduction for 50,000 miles adduction for	r 000 m 000	a3 niles, u	3 9 Use ta	99 107 table amo	7 116 neunts f	6 124 for tota	21 13 21 13 0 10 th	132 1 miles d	141 driver sducti
Inte Sou busi vou You	Interest Expense Show on Schedule A only interest on conbusiness items. Show interest paid on business items on the same schedue you use to report your business income. You Can Deduct Interest On	A or now in sami est O	aly in tterest incon	t paid t paid edule y ne.		For penses Deduct Contr	For more in penses, get Put Deduction for lo Contributions You Can Deduc	tions	forms blicat ntere: t Gift	For more information on in perses, get Publication 545, in Deduction for interest Expense. Contributions You Can Deduct Gifts To.—	r on interest 545, Income xpense.	st ex. ie Tax		amo stea gas care writte	unts d of and of e case of a s en ag	amounts that were repaid to you.) In- stead of figuring what you spent for gas and up you can take 7 cents amile. In some cases, amounts you spent to take care of a student in you' home under a care of a student in you' home under a writen agreement with a chartable or educational institution.	r and the second	epaid ake 7 syou four f	cent cent spent	und a sou
Life or Your	Your personal note to a bank, credit union, or person, for morey you borrowed. Mortgage on your home, Lite insurance loan if the interest is paid in cash.	a ban y you e. the i	k, cre borro nteres	ditumi wed. stisp:	on.	char ary p mals	ganiz table, purpos and (educ educ ses, o childri childri	s opr cation r to p en. 11	Organizations operated for religious, chartable, educational, scientific, on liter ary purposes, or to prevent crueity to ani- mals and children. These include: Churches (including sessectioned relid	or reli Itsfic, ol ruelty 1 lude:	igrous r liter to ani-	L	Do Nc Relati	ot Oed ves, f	Do Not Oeduct Gifts To.— Relatives, friends, or other persons.	fts To	the last	perso	si 4
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	Do Not Deduct Interest On.— Life insurance loan if the interest is added to the loan and you report on the cash to the loan and you report on the cash	t On	t on	is add the ca		f šé	ier ex ur dut o not	pense res as dedu	es re ctan	other expenses necessary to carry out your dutes as a civil defense volunteer (Do not deduct any amounts that were	to carr se volu its that	y out nteer were		+0 4 + 0 4	ttach	ears (Section a sig	or if 170 gned	Inter (e) ap copy	oplies of a	an an
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Example 2.—Assume the same excert that your mecone was 55 She1. One sate fat table- 213.99 theometable yays as 5 She2. Digue this She2 as follows: 2022 5190 = 451.69 1022 5191 = 451.69 1022 61 = 100 = 51.60 1022 5191 = 100 = 51.60 1022 5191 = 100 = 21.60 102 5191 = 100 = 21.60 102 5191 = 100 = 21.60 102 5191 = 100 = 21.60 100 = Selective sales or excise taxes (: those on admissions, room rent even if they are secontarlet stated if these taxes are at the same the general state tax and you do the sales tax tables, you can them as explained.) Publication 546, income Tax Dedu Taxes. More information about de homeowners can take is given in tion 530, Tax information for Hom and Publication 588, Condominium more sales tax than the amount in the table, you can deduct the amount and not use the table, not use the table, you can de following taxes: (1) General State or local sa you paid when you bought item the seller paid of seller stated separately from the price of ' but included it in the total amamount you paid for your car based on the car's value, you ca that part as a personal prop if you need more informatio this, contact your local Internal (3) Certain State or local sales or excise taxes if the r the same as the general sales Taxes you paid for another per taxes, or taxes on liquor, beer, arettes, and tobacco. If you had any deductible tax those for lines 11 through 15 or A (such as foreign income tax) the tax and show the amount on Use Schedules C, E, or F to de ness Federal taxes or other taxe your business or profession. Federal social security tax, Fede taxes on your personal goo transportation, telephone, or g Fees for hunting and dog licens spection, or driver's licenses. benefits, or other improveme make your property more va Personal property taxes. If pa records show that faxes charged for sidewalks, For more information about (2) General State or local Do Not Deduct. your office. =

\$213.44 29.44 \$184.00

Include ell arrounts you paid during 1975, but do nor include arrounts repaid to you, or paid to anyoure else. Dy hospital, health or accident maurane. And be sure to include on inre 5 the rest of the amount you paid for matclast cere insurance (the arrount you could not its on line 1). Some exemptes of what you can and cannot de-duct are given below.

and

Programments for medicines, doc-try you had payments for medicines, doc-instructions in lines 1. through 10 on Sciendie A. Follow these innuss carefully because they show you how much you sciencific end drugs. Show you how much you and the struction of the struction of the medicine and drugs. Show you how much you and the struction of the struction of the intervent of the struction of the order of the struction of the struction of the structions of the struction of the struction of the struction of the struction of the struction of the order of the struction of struction of the struction form of struction of the struction of the struction of the struction of the struction of struction of the struction of struction of the struction of the struction of struction of struction of struc-tion of struction of struction of struction of struc-struction of struction of struction of struction of struction of the struction of struction of struction of struction of the struction of struction of struction of struction of struc-tion of structio

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Instructions for Schedule A (Form 1040)

Taxes

Medical and Dental Expenses

If you decide to itemize your deductions, you can deduct one-half (up to \$150) of the amount you paid for medical care insur-ance even if' you have no other medical

expenses.

(See the instruction on page 7, Should You Use the Standard Deduc-tion or Itemize Your Deductions?)

Itemized Deductions

Vou Can Deduct.— State and local income taxes. Real settle taxes on gase din your car, boat etc. For amount to deduct for gas used in your car, see State Gaso-line TaxTable on page 12. Genetal sales taxes. For amount to de duct, see the Optional State Sales Tax Tables amount are those paid on the pur-class of the following live classes of thems: The scales to activity the method of the scale statistical formers in the 13 of Former to to 139 999 (froomers: in the 13 of Form 1040 plus any incomer you received that and scale scales are scales as curry, veterans', rainboad retirement travel proton of long-term capital gains, taken proton of long-term capital gains, unemployment compression, and the stops leave and the examptes shown explain how to income was over \$13, 999. Shop 2. For each \$1,000 or fraction of it of in-carm over \$13,9995, but stars than \$5,000, and 2. percent of the amount you deta: mined in \$25,1, abour.
Shop 3. For each \$1,000 or fraction of it of in come our \$3,999, but is \$100 or fraction of it of in the amount \$10,000 or fraction of it of and a the percent of the amount you for your income was \$1,000 or more, your detarmined in \$2,10, above. (b) the selier stated the tax sep-atery from the price of the term but included it in the to item but included it in the to take unless you bught in Ver-mont or West Wingta. (In these states, the state state deduction is slowed at the 3 percent general sales star rate). security tax and withheld from wages or paid on self-employed income. Contain expenditures are not generally deductable. For exceptions and more in-formation get Publication 502, Deduction for Medical and Dental Expenses. (1) A boat, airplane, mobile home, or materials YOU bought to build a new home i: (a) the tax rate was the same as the general sales tax rate, If your income was more than \$19,999 but less than \$100,000, figure your de-duction as follows: Step 1. For the first \$19,999, find the amount for your family Size, in the table for your State. Exemple 1.—Assume your incomi was \$27,250, you live in Ohio, and there are S people in your family.
 Step 1. The Other table for income of 139,999 and a family of 5 preparations income of DX + 139,999 and 100 mes.

 2 Stop 2. Figure his stop as follows: DX + 1309 = 37,510 17,251 - 1300 = 7,521 or 8 (2,21,210 of 16,00 or 16,100 of 31,000 of 16,000 or 16,100 of 31,000 of 16,000 or 16,100 of 31,000 of 16,000 or 16,100 of 31,000 of 16,000 or 16,100 of 31,000 of 16,000 of 16,100 of 31,000 of 16,000 of 16,100 of 31,000 of 16,000 of 16,100 of 31,000 of 16,100 of 16,100 of 31,000 of 16,000 of 16,100 of 31,000 of 16,000 of 16,100 of 31,000 of 16,000 of 16,100 of 31,000 of 16,000 of 16,000 of 31,000 of 16,000 o

Types of Expenses You Can Deduct. Rypears of the medicines, durgs, vac-cines, and vitamins your doctor told you consist. Dur to vitamins your take on your to take, but not vitamins you take on your win just to keep healthy. Perments to hospitals, physicians (med-cine) doctors and osteopaths), cannet ical doctors and osteopaths), cannet prespict, psychiathists, physici prespict, psychiathists, physici psychoanaby to the and not optical psychoanaby to the and not optical press (if you psy samene to do buth nurs the and housework, you can deduct only the nursing cost).

Payments for felse teeth, eveglasses, Payments for felse teeth, eveglasses, medical and surgical aids, strottes, braces, crutches, sacrolliece bels, wheelchairs, bet terres for hearns ends, difference shoes, and cost and care of guide dogs, etc. Payments for a minulance service and other travel costs medicary to get medi-cal pare. Instead of figuring enrounts you may take 7 cents a mile.

Payments for examinations, X-ray serv-ress, insulin treatment, winnooto lastis the doctor ordered, meals and locking, if part of cost for care in a hospital or similar place, hospital or medical insurance, in-cuting monthy payments for extra medi-cal insurance under Medicate.

Payments for funerals and cemetery lots, respectives operations or forugs that are egainst the law, travel your doctor tails out clake for rest or change, life insur-ance policies, the .009 hospital insurance benefits tax included es part of the social Types of Expenses You Cannot Deduct.--

Individual Returns/1975 . Forms and Instructions

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get Publication Disasters, Cas **Miscellaneous Deductions** For more information, 547, Tax Information on ualty Losses and Thefts

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Household and Dependent Care Services (Khuld Care Explores). Services (Khuld Care Explores). If you poud someone to take care of a dependent so you (and your spouse it mar-riee) could work or find work, you may be able to deduct up to \$3000 a month. The experse must be for the following persons who lived in your home as mem-

(1) Your dependent under 15 years old who can be channed as an examption (2) Å y person who is physically or mendally in capable of self-care whom you entire (a) are entitled to claim as an examption with toward the entitled to claim as an examption with the would the entitled to claim as an examption toor except that the person had gloss in for the provide the entitled to claim as an examp-tion would be entitled to claim as an examp-tion could not claim as an examption with the provide the entitled to claim as an examp-tion could not each for more set who could not expendent expenses for the set vectors of a notal of cloub but not fur the gardene. The full amount you paid to a proven it the school gave your chaid lunch the instool engine are not the instool engine are not.

Payments on relative advection by our may not in-computing your elevation by our may not in-cuide payments made to a relative of yours source any relative on tasted below) or to a de-perdent housenfort member for this sectu-sion a relative of yours our of your spouse sion a relative of yours or of your spouse sion a relative of yours or of your spouse sion a relative of yours or of admittent performance and there de-structures and the magnetic admittent mother and their accessions, steplather stepmother, nephew, mecc, unce, aunt, som naw, dother make in law, step in law, stepmother in law, bother in law, step

Other Mascellaneous Deductors.— Other Mascellaneous Deductors.— Other Mascellaneous Deduction.—You may claim an termized Deduction.—You may claim an termized Deduction on Sciendule Al. Inte 33 or a las credit on form 1040. Inte 31, but you carnot claim pohl, lor can rebutions to candidates for public office and political conneties and elected public lines. In you elect to claim an termized deduc lines of candidates and elected public fillion on Schedule A, Inte 33, the amount of the deduction entered may not ecceed so the deduction entered may not ecceed point central party. Jost to may point return... Just write "political contri-tion on Schedule. A inte 33, the amount of the deduction entered may not ecceed so the deduction entered may not ecceed point return... Just write "political contri-tion on Schedule. A inte 33, the amount of the deduction entered may durit a point return... Just write "political contri-tion on Schedule......The trues for some start of the controlution.... See instructions for fue applicate public to use stress on page 9 for employer some start point ensities and your force start point in the control may may and ecceed the some start of the controlution.... Eucation that your employer said you must have to business for fuection fuel have visue start point may have to business for the deduction that your employer said you must have to business for fuection fuel have visue start point may have to business for fuection may have to business for fuection may have to business for fuection may have to business for fuection fuel have reset to may have to business for fuection fuel have reset to may have to business for fuection fuel have reset to may have to business for fuection fuel have reset to may have to business for fuection fuel have reset to may have to business for fuection fuel have reset to may have to business for fuection fuel have reset to may have to business for fuection fuel have reset to may have to business for fuection fuel have reset to may have to business for fuectio The expension was the for services in your home, with one exception, you and deduct the cost of services outs do not by the a dependent under 15 years of a age, who can be claimed as your exemption. In this case, the amount you can deduct is innted to (1) \$200 a month for one such individ ual (2) \$300 a month for the such individ widhals.

If your spouse or dependent (other than a dependent under 15 wijn scal be channed as an eventyton) was physically or men-taby undels to scar to in market or neter-and received income or disability payments during 1935, you have to reduce your monthy expanses as follows:

(1) Dependent—Suttract \$750 from 1 (1) Dependent—Suttract \$750 from 1 payments the dependent received during 1957 Durden tealance by the number of nomits you incurred these expenses. Then suttract the result from your monthly de-pendent expanses. (2) Shouse—Ourde disability payments your Spouse received during 1955 by the number of monthly your most the result from your spouse. Then subtract the result your Spouse. Then subtract the result your Spouse.

Not Deduct Expenses For. you must ha salary or job å

Education that you need to meet the mining education that you need to meet the mining education that is possible to your possible to the source of study that will lead to your getting a new trade or thusiness. For more information, get Publication Sci. Tax Miormation, get Publication Sci.

penses.

You can also deduct several other types of expenses such as Gambing losses, but only up to the amount you won and reported on Form 1040, Inne 35

cost or safety equipment, small tools, and burghes used in your job. Dues to professional organizations and Cost of business entertainment feet a you paid to employment agencies to get a you paid to employment agencies to get a you paid to employment agencies to auguing or producing property held for producing arcome.

Note: If you work for wages or a salary. be sure to include the employee business expenses you did not claim on Form 1040. line 39.

Do Not Deduct the Cost Of —Going to and from work or entertaining friends For more information, get Publication S29, Miscellaneous Deductions and Credits.

Requirements for married taxpayers (1) If you were married at the end of 1975, you and your spouse must file a joint return for the year to claim the deduction.

ω Schedule for Instructions

(2) If you were married during the time you bad the resenses.
(a) Bight you and your spouse must have either worker full time or have been looking for a rob. or (b) Your spouse had to be unable to care for himself or herself because You may use Form 2441 to figure your of mental or physical hinds.
You may use Form 2441 to figure your of mental prophysical hinds.
You may use Form 2441 to figure your detection and attach the completed form to your return. Eiter your detuction on Scheelide Aline 32. You may be hable for physics for more thormation, ket Publica-tion 203. Child Care and Disabled Depend-tion.

Line 1—Gross Dividends and Other Ostri-comos on Stork L-I, sou wan stork, you an must report as dividends any paymetis you receive out of the company's eximites and profits. Usually dividends are paid in costs But if you received instrainables or other properly, you have to report its Jur Gamma and profits and the company of the profits of the company of the cost in the state of the company of the profits of the company of the other property you have to report its Jur Gamma and the state of the state instrained and order distributions (includ dividends and thorder distributions (includ distributions) its framers of the payers and dividends and thorder distributions (includ amounts received in Schedule B, Inte I received in Schedule B, Inte I received in Schedule B, Inte I received and the amounts or received a amounts received an Schedule B, Inte I received a state on relative amounts where a sparts (its) a amounts where a sparts (its) a amounts where a sparts (its) a amounts where a sparts (its) a amounts where a sparts (its) a amounts (its) and a sparts (its) a amounts (its) and a sparts (its) a amounts (its) and a sparts (its) a amounts (its) and (its) and its) and its amounts (its) and its (its) a amounts (its) and (its) and (its) and its amounts (its) and (its) and (its) and (its) and a spart (its) and (its) and (its) and (its) and a spart (its) and (its) and (its) and its and (its) and (its) and (its) and (its) and its) and (its) and (its) and (its) and (its) and its) and (its) and (its) and (its) and (its) and its) and (its) and (its) and (its) and (its) and its) and (its) and (its) and (its) and (its) and its) and (its) and (its) and (its) and (its) and its) and (its) and (its) and (its) and (its) and its) and its and (its) and

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(Form 1040)

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amounts received in Sched

all payers a ule B, line 7

or be

Report any interest you received which was credited to your account so yo could withdraw it (It did not have to) entered in your passbook)

SOV

unions,

Include Interest on the Following. Accounts with banks, credit u ings and loan associations, etc

cost (or other basis) by the amount of nontrable distructions receved amounts we reprote the example is more than the or cost for other basis of your stock in pay ong corporations Amounts received over your cost or other basis will be taxed as gains. These gains must be reported on Echebule D Any amount entered on line 4 must also be included in Schedule B.

Dividends Exclusion

You can acclude on Ferm 1040, Ine 100, up 05,000 churdensda war you tie a not return and both you and your is not return and both you and your stouse had divided income each can exclude up 05,000 divided received from qualitying domestic corpo of the \$100 exclusion net use any part of the \$100 exclusion net used you \$1200 exclusion net used \$200 only \$1200 up for the propose of the \$100 exclusion net used \$200 only \$1200 exclusion net used \$200 only \$1200 up for the probung the divident of and your's pourse had \$200 only \$1200 up for the divident carrivations do not quality for the divi-tion. The propositions, including your faint from a controlled foreign corpora-tion.

therein the second shall business corporations (1) Election small business corporations to the evtent such amounds are distribu-tions out of current eanings and profits however for this purpose, current eanings and profits are limited to taxable income for the year.

the sale, exchange or involuntary conversion of trade or business property, certain depreciable and amortizable property.

(2) the involuntary conversion (for example, a casuality or theft) of certain curvel assets, and

(6) real property used business. (3) the disposition of other noncapital assess not mentioned in (1), above H a assess not mentioned in (1), above H a contrait size in the normality or the (1) of the normality or the (1) of the normal test of the normality or the normality of the normal normality of the nor

(7) a copyright, literary, musical or artistic composition, littler or memoran 1 durn, or similar property—(a) created by a taypaver previouslent (b) prepared or produced for a 13xpbyer, in the case of a littler memorandmun, or similar property or (c) if acquired from a taypayer described in (a) or (b) under circumstance's certing owner (for example, by girl), and certing owner (for example, by girl), and contract for a similar copyright. 8 What is a Capital Asset —Generally, all property you own and use to resconal purposes, ineasure, or unvestment is a cap of 3 seet. Some asamples are the home t(1) assets forme asamples are the home t(2) asset forme asamples are the home t(2) asset forme asamples are the home t(2) asset forme asamples are to both t(2) asset forme asamples are to both home-hold furnishings, a car used for plessing and stocks or bonds held in your plesonal account.

D. Exchange of "Like Kind" Property. — Attioup: no gen or loss as recognized when property held for productive use in trade or business or for more property including stock in trade or other property including stock in stake or other property need primarily for sale, no tother property of the property of a "like wide of the property of a "like mitiate of unsettedness or interstil is exchanged soley for investment you must report in trade of privated with or form 4797, which were is applicable if

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Tax refunds Tax refunds Notes and lobal of the yearly increase of Sawings bonds intreast Sawings bonds intreast You can report interest on series E bonds in either of the following ways bonds in either of the following ways and the following ways bonds in the interest when you cash your bonds, or when the binds reach final indunity and no longer carn interest (2) You can report the "yearly in crease" in all points on your return each year. (You can change to this way of it pointing at any you do so, you must report in the first year you use this firsthod the critic increase in all founds from the disk they were issued and then show the disk they were issued and then been they were issued and then afferwards.) yearly increase" each year afferwards.)

For more information, get Publication S76, Tax Information on United States Savings Bonds

University of the comparations of the interval of the indiversity o

Bonds and debentures Also arbitrage bonds sisted after October 9 1965, by State and local governments But do not report interest to notine State and munic ripal bonds and securities If you held con porte bonds or other nates of debt ong mally sisted at a discount after May 27, 1969, you held the bond or note. For more information about interest in come, how to forguer owngmain ssue hond discount, and rules for interest on indus-tinal development bonds, get **Publication 550**, *Tax* information on Investment In-come and Extremeses For installment and De-ferred Payment Sales.

Individual Returns/1975 . Forms and Instructions

Instructions for Schedule D (Form 1040)

A cupital asset as itefined by law is any piece of property held by a tay payer except

(8) certain government obligations is sized at a discountion or after March 1, 1941. Dayable without interest and matur-ing at a lixed date not exceeding one year from date of issue

(1) stock in trade. (2) real or personal property includible in inventory.

(3) real or personal property held for safe to customers. (4) accounts or notes receivable ac quief in the ordinary course of a trade or business for services reindeed. of from the sale of any of the properties described as an employee.

C. Transfer of Appreciated Property to a Poptery to a political organization...I.vou transfer property to a political organization...I.an interment the transfer the air market value of the property acteeds your adjusted basis, you must treat this transfer to as a safe of property on the date of transfer. Report the farm market value of the property at the time of transfer as the safes price of mapy as if a safe artually occurred (See section 84).

qe Ē tully (5) depreciable property used trade or business (even though tull preciated).

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trade

e U

Schedule D is used, identify the property adsorbed in column (3) Each the state addition of a sequence of the sequence of the column (1) and the dide of the exchange in column (1) and the dide of the column (1) the sector of t

You may need to use a hass other than every by brought read to use a hass other than every by brought read to use a hass other than stored universe for the average of the stored universe for the average of the stored universe for the average of the stored by reason of a property to a diverse of the air marker value of the property to a diverse of the air marker value of the property to a diverse of the air marker value of the property to the fair marker value of the property to a diverse of the property the month the average addition of the property for more than 6 and the fair marker value of the property for the fair marker of the property for more the addition of the property for more the property for the property for more the property and the property for more the property and the property for more the property and the property for more the property and the property for more the property and the property for more the property and the property for the property provide the property for more the property provide the property for more the property pro-ted at a production of the property for more the property for the property property and the property and the property or the determine the property or the determine the property pro-provide a contral state of the addition of the property and the property or the property property and or a new interfaction of the state value of the trans-tion of a new morth state or on burds for an order of the property property property property property property property property property property property provide a contral loss of any property property or any and the property order form the property property property property property provide a contral loss carry our form 4793. The property for an era state of the addition form at the provide the property

J. Capital Loss Limitation.—If you have a recepted loss on hire 14, got of her 15. The instructions for line 16 will guide you to competing into 15 or on withing ine 16 and going to Part IV. Use Part Wi you have per 1370 long term regulat loss carry-overs in the net capital loss carry-relum, see instruction Wing a separate

K. Lue 26 or 40—if there is a gain and a loss on the luce interhomed in the instructions for line 26 or 40, enter the maturations for line 26 or 40, enter the and any and a loss or line a 2 or 0 if the loss or evel at the gain and no loss, just enter the gain. A.

T. Tune 29 or 43.—If there is a loss and a gran of the line's institution of the line structors for the line's institution of the structors by the around of the struct the gran excerds the loss mutual of the 2011 the gran excerds the loss mutual of the structors are loss and no gran, just entre the loss M. "Tazable informe, as Adjusted".—

M. "Taxable Income, as Adjusted.". This term is used to descend to descend the size in unit on Form 1040, line 45 (form 1040, line 15, iny our use the tax table) determined with, out regard to gains or losses from states or gains and tosses have been included in the state of the state of the states of the gains and tosses have been included in the state of the states of the the states of the states of the states of

N. Married Taxpayers Filing Separate Reuns. The Sciol Innitation memored in the parentiteses ' if morried thing a separate return' remains Sciol thine d(a) asparate return' remains Sciol thine d(a) and line 2(a) are black However, if either of these lines contain losses, the 5500 limit-toon may be increased by anounts attributed in the 1970 stort term and attribute to the 1970 stort term and attribute to the 1970 stort term and attribute to the region stort term and any one ceres '51000 fit there is a loss on line d(a), complete part (if there is a loss on line 12(a), com the lines in Part IV were not otherwase is quere for a 20 storming the part of the completed of proming the note

If you are marred and filing a separate return, the fimination on line 16(b)(u) (or line 34(b)) you completed Par IV instead of ine 15(b) si the sum of \$500 plus (1) the loss on line 29 (the long term capital loss component) and (2) the loss on line 33 (the short term capital loss compo aft, Your (taal must not excerd \$1000

0. Investment Interest Expense Deduction Adjustment.—If Schedule D, line 13 is blank or if hire 13 or line 14 shows a loss, please disregard the rest of Instruction 0.

If you have investment interest expense via the point of

an the mangin to the right of Schedule D and the 13 and detarby is a "From Firmu 495.2. Therefore, before determining, the Captal Gan deduction on Schedule D, inne 13(a), or the Alternative Ta. In Part W, decrease the parison Schedule D, Ine 13 and line 14 by the amount treated as ordinary income finite to the lesser and line 13, (b), or (c) above. Enter the amount of (a), (b), or (c), or (c) above. Enter the amount of (a), (b), or (c) above. Enter the amount of (b), or (b), or (c) above. Enter the

P. Installment Sales. If you sold personal property for any amount, you may be eighted to use the maximum \$1,00% of the sale property for any amount, you may be eighted to use the maximum muturin to report any Paun 1. (1) three are no pay ments in the year of sale who into ever 30 because that the selfung muce (Sae section mere spanners in each of two or more to more payments in each of two or more to more payments.

pue

For treatment of a part of the payments for treatment of a part of the payments are substated interest to an deterred pay ment saies, see section 433 for suptre momentant and Deterred Pay ton 537. Instalment and Deterred Pay ten 537. Instalment and Deterred Pay ten 538. thom any internal Revenue Service office

Capital Gain Distributions.-instructions for Schedule B ()) on page 14 ò

General Rule for Annuities. --Generally, amounts you received from annuites and pensions are included in your income in an anount which is figured on your life expectancy This computation and your life expectancy This computation and your life expectancy This computation and your life and the anount for a full year, it does not come tax regulators covering annuities and pensions. Once you figure the exclud-sible amount for a full year, it does not computation, you or get the regulators covering set well amount to exclude each full year. In mak-ing this computation, you are get help from the payer of the annuity or persion as from the payer of the annuity or persion

R. Special Rules. —The following items may require special treatment (1) trans-actions by a securities desiter (section 1280) (2) wash states of stock or securities (section 1031), (3) hours and other evi-dence of indeblemess if equal sustant size court is a lactor (section 1232), (4) cer-tion real property subdivided to size which may be considered a capital suster (section 1237), (5) usion to are supply apply on the size of the size which may be considered a capital suster (section 1237), (5) usion to are which may be considered a capital suster (section 1237), (5) usion to are supply apply on the size of the size of the transformer size of the size of the transformer size of the size of the constraint size of the size of the constraint size of the size of the constraint size of the size of the constraint size of the size of the constraint size of the size of the constraint size of the size of the constraint size of the size of the size of the constraint size of the size of the constraint size of the size of the size of the constraint size of the size of the size of the size of the constraint size of the size (040)

Special Rule for Certain Types of Em. Special Rule for Certain Types of Em. Special Rule for amount's received as employees an invest if the employer contributed part of you contributed with three-parts fructured part of you contributed from whom the receiver the amount's you contributed from more the pay ment you can exclude from more the pay ment you can exclude from more the pay ment you can exclude from more the pay ment you can exclude from more the pay ment you can exclude from more the pay ment you can exclude from more the pay ment you can exclude from more the pay ment you can exclude from more the pay ment you can exclude from more the pay ment you can exclude from more the pay more strated on the transformer show as the monthy you contributed from worky trace of on (1.) Men you contribute from also papers to the employee evel shore a strated on the trace of the pay more you can exclude the pay more you can be be worky the employee evels bene pay even of the pay from also payer to the employee evels bene pay from also payer to the employee evels bene payer one should be to the from the pay even of the employee evels bene pay even of the employee evels bene pay even of the employee evels bene pay even of the employee evels bene pay even of the employee evels bene pay even of the employee evels bene payer one even of the employee evels bene payer one work where the employee evels bene payer one work where the payer evels bene payer one work where the employee evels bene payer one work where the payer evels bene payer one work where the employee evels bene payer one work where the payer evels bene payer one work where the employee evels bene payer one work where the employee evels bene payer one work where the employee evels bene payer one work where the employee evels bene payer one work where the employee evels bene payer one work where the employee evels bene payer one work where the employee evels bene payer one work where the employee evels bene payer one work where the employee evels bene payer one

S. Sale of Personal Fastlene. — Tak on a porton or all of the gain from the sale of your principal revelence must be de treat if, michal revelence must be de area of your principal revelence the sale of your principal revelence must be de area of your principal revelence the sale (1) within 18 months after or before the sale, you begin construction of a dence and use it as such or after the sale, you begin construction of a sale the sale, you begin construction of a new principal reschere and use it as such moti ster the sale vour the sale or built you solf your time to free states the principal reschere and use it as such not later that two years after the sale work and the your time to the sale or built yours, any sam or not the sale resed not be included in moone if the property was sold for more than \$20,000 yr may have for 210 may be used to recer the residence of your puic are 65 on didler Gat Palakeding 23. Tax information on Selling Your Home.

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than 50 percent of the corporation's stock than 50 percent of the corporation's stock induced with the serie birst (3) a fiduce and of the serie birst (3) a fiduce and of the serie birst (3) a fiduce and a strengt) (3) a birst (3) a fiduce and a strengt) (3) a birst (3) a fiduce and a strengt) (3) a birst (3) a bi

V. Losses on Small Business Stock.—If you had a loss on section. 2244 stock which, but for that' section, would be treated as a loss from the safe or exchange of a capital asset, treat it as a loss from the safe or exchange of an asset that is not a capital asset, to the extent provided in that section

W. Alternative Tax Computation—It in may be to your advantage to use the alter-many be to your advantage to use the alter-or access the net short term capital gain exceeds the net short term capital gain only, and you are limit: (1) as a single prison to or head of household with tavable morome over \$58,000, (2) a joint renorme over \$58,000, (2) a joint renorme over \$58,000, (3) a statate return or as a travel tavable morome over \$52,000, or (3) a statate return for your \$56,000.

Line 48.—"Certain subsection (d) gans: releved to on line 48 are long: retrin capital gans. (secon 48 are long: retrin capital gans. (secon 48 are long: sections 63) and 1255) reconnected on amounts received before Jauuary 1.1975 (notlong gans received here in a stallment method) from sales or other dis positions made under a binder, contract that was retreed into on or before Octo that was retreed into on or before Octo that was entered into an or before Octo that a partnership, induciary, or small bus-ries corporation (Subhapter 5) received partner for or can analy 1, 1975 and your share is reportable on your 1, 1975 and your share is reportable on your 1, 1975 and your If the net long-term captial gain exceeds the net short term captial basis or if there is only a reit long term captial gain. Its ure the last using the alternative method (section 1201) to determine if the result-ing tax is less that the last computed using the regular method.

services, report the full amount received as business income in Schedule C (Form 1040). If you were in the business of selling real estate, report rentals received in Schedule C

(Form 1040)

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Schedule

Instructions for PART I.—Pensions Annuities

You can deduct depreciation expense for endinary and necessary expenses, such as readinary and necessary expenses, such as taxes, interest respans, misance, agent's commissions, mainterance, and similar terms D0 not deduct caphal investments or improvements. Aid these to the basis or improvements, Aid these to the basis of the property for the purpose of depre-ciation. For example, a handlord can debute the cost of minor tepais. Not not the cost of major improvements built as a new root or emdeling. D0 on the deduct the value n' your own labor. Death Beneth Exclusion — If you receive freasy or a mouty payment as a tree freasy or a exceased moleculent person or annursh payments, you may be entitled a standard or exclusion or up to \$5,000 for more information, get Publica-tion of the standard or and the stability Payments. Exclusion and disability payments, received in 1973 as in-come of four of your disability pay and stability payments received in 1973 as in-come of four disability payments received in 1973 as in-come of four disability payments. From all of the disability payments received in 1973 as in-come of four disability pay on four the four disability pay on four the four disability pay on a form 1040, line 37, until your relative the re-tione of four disability and a set pay on four the remployer would have required you to terke. If your amployer has no set apper for returning retrement of the age. Not your returement age for our any set for your retrement age is considered your returement age for commoting our effect any your returement age. Set considered your retrement age is considered your returement age for our commotio of set any your returement age. Not commotio of set any your returement age. Not commotio of set any your returement age. Not commotio of set any your returement age. Not commotio of set any your returement age. Not commotio of set any your returement age. Not commotio of set any your returement age. Not commotio of set any witch your returement age. Not commotio of set any your returement age. Not commotio of set any witch your set and your s

If You Rent Part of Your House — If you an out only but of your House — If you can reduct only the part of your careers that relate to the rentel part of Your careers how the exact anount of these expenses. The reguest therm on a proportionale basis. To example, if you rent and half of your forme and how on the other half leaders only fail the depreciation and other expenses.

Form AB31. Rental forcers used with the form and the attintenal Revenue Service of these. It you want to use it as an attachment to your tental moone and expenses if you use form 4931. he sure to early over the totals of moone and related expenses to the correct columns of Schedule E, Part H.

Any amount included in income is not any amount included in income is not considered retirement income (Schedule R (Form 1040), Ine S), but all payments (Schedule R (Form 1040), Ine Z(s)) (Schedule R (Form 1040), Ine Z(s)) begin to resort the total amount of your begin to resort the total amount of your organity payments under the applicable persion or aniauty tile total amount of your total amount of your persion or aniauty tile total amount of your total amount of your total amount of your total amount of your total amount of your persion of amount of your pay and fistinghetic or form the ordinary income portion of your on the ordinary income portion of your averaging method For more information.

Rental Income Based upon Farm Pro-duction or Crop Shares.—Report such in come and your related expenses on Form 4335, Farm Rental Income and Expenses.

(1) You exerved versus yours on farm production or you releved to shares based on the rental of all or part of your or optiant on a corp share bass (2) You did not, to any great versus tarm, part in managing or uperating the farm.

(3) Two thirds of your gross income was from farming (fishing). See note below.

II.---Rent

Royalty Income PART and **Example:** An employee received \$200 a complexe interview overlap the amounty. This is a mounty in the working the amounty of the amounty in the interpolyee was not the employee was not the employee was the amounty of the amounty of the amounty of the amounty of the amounty of the amounty of the amounty of the amounty of the amounty of the amounty of the amounty of the amounty of the amounty of the amounty of the amounty of the amounty of the amounty of the amounty amount amount amount amount amount amount of the amount of the amounty of the amount of the

Rents.—If you were not in the business setting real state but reserved rent from property you own or control, report the total on Schedule E, Part II, colurm (b). If you received property as rent, instead of money, report 15 fair market value

Report amounts received from room rent and other space rentals in this part, unless you also provided services to the person renting from you. If you provided

Note: If you did not contribute to the cost of your annuty or you have recovered your entric cast before January 1, 1975, report your annuty on Form 1040, line 31b instead of on Schedule E. (Do this even if you receved a Form W-2P)

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If you use form 4335, be sure to carry of the totals of income and reater ex-penses to the correct columns of Schedule E. Part I. Report copy states received only for the year in which they are converted to more yor is equivalent, such as merchan-dise or property. Note: For purposes of estimated tax, such income received from crop shares and from rental based on tarm production (but not a fixed rental that is not based on in-farm production) is considered to be in-

come from farming. Add such income from farming. Add such income from a firm at straining first on the market far will not apply if you they pross income a from at straining first on the part in the

PART III.—Partnerships,

Pertnership, and provide the member of the a partnership, provide on the time, or the link. Include on Schedule, E. Pari III, your share of the ordinary income (whether you recreated to rout) or the net loss for the part netship tax year covered by your return, to share only allowed to the extent of the additional parts of the part instant passes of the partnership part in which the losses of whom on the retext of your metical of the additional passes of more additional part in which the losses of whom on a partnership partner and the strend of the partnership partnership partnership the of the strend to your individual of the strend of the partnership partn etc.

o jo As a partner, you must include Schedule SE your distributive share nership returr

partnership income or (loss) from the oper totation of a stade or business which constraines totas net earnings from self employment For more information, get Publication 541, an information, on Partnership Income and Losses

Estates and Trusts.—It you are a bene fictary of an estate or trust, report your taxable part of its income whether you re ceived it or not as follows

Dividends from qualitying domestic cor-pointens on Schedule B (form 1040), Part I, line 1 and qualitying domestic cor-portisents on Schedule B (form 1040). Schedule D (form 1040) on line 9. Schedule D (form 1040) on line 9. Schedule D (form 1041) or get in depreciations and depletion and other tor depreciation and depletion and other for depreciation and depletion and other for depreciation and depletion and other depreciations on schedule F and this depletions on schedule F and this form 1041) or get in formation from the liducary about these preference on form 4625

U mut to If you are a shareholder claming a deduction for an en operating loss, shach to your return a computation of the ad used basis of your stock in the corpora tion and the adjusted basis of any deft the corporation over your stock escribing 1374 1376, and related income tax regulations of itax pretenence on Form 4625

Depreciation

Income from Family Reported in Part Income from Family Reported in Part (if fishing) is at least two:thids of your gross income; the penalty from Jamile gross income; the penalty from the your pore March 1, 1996 for March 1, 1996 or Hou are a benckrany of an estate of thyou are a benckrany of an estate of thyou are a benckrany of an estate of thyou are a benckrany of an estate of thyou are a benckrany of an estate of thyou are a benckrany of an estate of thyou are a benckrany of an estate of thyou are a benckrant. For the two truth and meet the box in the heading of Part III. And meet the box in the fudurary taxable income from faming on fudurary taxable income from from for form form

You can detuct a resonable allowance for the enhaustion, wear and tax, and insistence of inoperty lead in a traile orbusiness, or property lead for the pro-duction of income. The allowance is mit allowed for stock in trailer meetinger land, and presonal assets See Form 4562 for information methods.

report-

(1) Actual dividend distributions (wheth er taxable as ordinary income or long term

(Form 1040) R Instructions for Schedule

Retirement Income Credit

have ri 1975. If you are retured or are 65 or older, you may be able to take a credit against your income tax of up to 15 percent of your re-titement income.

To quality for the credit, you have to an advect the credit and with the credit and with car have the credit if both meet these rests. I you meet these two rests, you then itgue how much, if any, of your relutement in come you can have a credit of this is ex-plained in "Figuring the Credit".

What is Earned Income.—This is wages, saleries, professional fees, or other emounts you received as pyment for your work or services. An annuity or pension is not earned income.

ness in capital which both personal services and capital were to a great extent income-producing fectors, you can consider a reasonable amount (but not over 30 percent of your business were in a trade or : profits) as earned income. УQ which I

If you are a surviving widow or widower and have not remarried, you can use the earned income of your deceased spouse

(b) If you were 65 or older on January 1. 1956. relevent nicorna includes the amounts receved during 1975 from pen-sons, annutice, interest, rems, dividends, sions, annutice, interest, instruction sions, and from individual retirement ac-receved from individual retirement ac-

Class Life (ADR) System and Gudeline Class Life System—II you tigure deprecta tion by using the Class Life (ADR) System to assets but no service alter (ADR) System 1970, or the Gudeline Class Life System 1971, you must life Form 4822 (Class Life (ADR) System) For mode Indeline (Class Life System) For more information. Berrectation 534, Tax information on Deprectation Smelt Business Corporations.—If you are a shareholder in a small business cor poration which elected to have its current laxable income taxed to its stockholders.

In figuring whether you meet this test, even ad you had no are meet income ad your sto figure whether you quality to yours to figure whether you quality **Fat 2. Relivement income**. —You must have received retirement income dung

counts and individual retrement annutices which you reported as naccore on your form 1000 ft does not include rogaties for this purpose, income from rents means the full amount paid you before subtracting depreciation of any other subtracting.

Figuring the Credit.—If you are having IRS figure your tax and also want them to ligure your retirement income credit, fol low the instructions at the top of Sched ule R What is Retirement Income — (a) If you were under 55 on January 11, 13%, retire were under 56 on January 11, 13%, returned burng 1375 from a pension of around retevel durng 1375 from a pension of amounty under a public retirement system, who you reported as informe on your form 1040. (a public retirement system is one set up by the Federal government, system is one set up by the Federal government.

If you figure rected/ your light rected/ your light rected coupe hing pointly should use column a for write and column B for hussand and for write and so write sets of or loter both you and your sources are set of or loter and a reflex and the line amounts for columns A and B and the time amounts for columns B and B and the method will give you the larger credit. All others should use column B

The maximum amount of retrement in come on which you can take the credit is \$1,52,42,286 hy our down source are both 65 or other and are fluing jointly, or \$3,048 if you are lining jointly and both hus band and wire know \$1,520 m line 6, col-turns A and B). From this amount you may have to subtract a part of your 1975 earned income and must subtract certain exempt pensions and annuities (lines 2(a) and (b)). maximum amounts allowed as a credit shown below, but the credit cannot be The If you are there from the Federal. State If you are there from the Federal. State etc. Government on disability and are under mandatory retirement age, no part of your disability annuty is are retirement in-come However, all payments received are considered erren forceme (no credit compu-tation (line 1). Once your reach mandatory retirement age, your amulty is then retire ment income.

\$457 20 (15%) of \$3.048) on a joint re turn where both husband and wite show \$1.524 on line 6, columns A and B shown tax ount of more than the amo Form 1040, line 16c

C

12 90 (15°_{\circ} of \$2,286) on a joint return where both insband and with are over 65 (even if one had no prorearned income to meet test 1). \$342

 $228.60\ (15\% of $1.524)$ for all others Figure your credit as follows

Answer the question in column B and B if you are filing a joint return)

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Line 2(a).—Show the following pensions d annuities received during 1975 pue

(1) Pensions and annuhes received (1) Pensions and annuhes received Retrement Acts For social security pen Retrement Acts For social security pen action of any amount whiled to pay medicare insurance premiums.

(2) Any other pensions and annutries that are not taxed (Do not include supple mental annutries, such as military dis ability pensions, or any amount treated as a return of your cost.)

Line 2(b)-Show earned income re Line 2(b)-Show earned income re ceved during 1975 on line (1) or (2), depending on your age I you werk 72 or older on Jauary 1, 1976 skip this line (The meaning of earned income is given under test 1) Line 3.- Add lines 2(a) and (b) and enter total on line 3. Do not include on this line amounts you received under accident or health insur and plans or as compensation for injury or sickness

Line 4.—Subtract line 3 from line 1 and enter the difference on line 1 and more than line 1, enter zero on line 4 / 10 more than line 1, enter zero on line 4 / 10 wim A, B, or Cis more than zero, complete the set of the schedule to figure your credit II all of these columns are zero or eredit II all of these columns are zero or line 5... of the schedule to the a ritrie mean more credit so do not complete the mean more credit ve do not complete the rest of the schedule do not complete the rest of the schedule of the a ritrie line 5... If you are under 65, enter your credit the schedule do not complete the rest of the schedule do not complete the rest of the schedule do not complete the rest of the schedule of one test 2. If you are 60 colds, mere your retue ment morne on line (b). See test 2. ment morne on ment 3. m

Lines 6 through 13.-lines as instructed on the

Married Residents of Community Prop-erty States.—If you are married and inte in a Community property State, all community be many more married and inte in tween you and your spouse to figure whether acid tradities for the credit and the amount of credit each can take In Burling, whether you and your spouse had prior earned income to meet fest I community more earned by either of you must be divided equality To figure whether you and your spure whether you and your spure had retirement into meet test 2, you should also divide equally un earned income such as intrabable pen sions and annutes that are community income For sample, if your spouse can consider hall of the pension from a public retirement system as retirement income But your spouse cannot consider half of the rents, dividends, interest, or annutice as retirement income

(3) gross profit.(4) percentage of gross profits to gross sales. For more information, get Publication 555. Community Property and the Federal Income Tax these 13,—Complete
 on the schedule

and deduct expenses when incurred. If not paid during the taxable year (Form 1040) C Schedule Instructions for

tem A—Principal Business Activity and Product.—Give the one business activity that accounted for the largest percentage of gross mormer ancluded in Schedule C. page 1, line 1. State the broad field of busi-ness activity as well as the product or serv-tice. For example, ""wholesale—drugs, """re-tail—appaet," If you owned a business or practiced a profession, controllete Schedule C. Then enter your net profit or loss on form 1040, line 28.1 you and more than one business, or if you and your spouse had separate businesses, complete a Schedule C for each business. Farmers should use the Schedule F.

You have to pay the social security self event proviment its action many trade or business, unless specifically actuded. See Sciencide SE, Generally, if you thed form 40.29 or form 4351, doing the Sched use SE Insisted write 'Exempti-Form 4029' or 'Exempti-Form 4361'' on Form 1040, hine SE

H some of your expenses are part busi-the soning and presonal, you can deduct the business part but not the presonal part. For instance if only half of your can usage is for business, you can deduct only half of the cost of operating the car

Item F-Information Returns.—You may be required to the information returns for wages paid to employees, certain pay ments of lees and other normalicyee com pensation, interest, rents, royalites, an nutes and pensions for incore detailed information, see instructions for forms W-3 (Transmittal of US (information Returns) and of US (information Returns). Sales, exchanges, or involuntary conver-sions of certain trade or business property are to be reported on Form 4797, Supple mental Schedule of Gains and Losses.

You must continue to use the same valuation method you adopted for the first valuation method you adopted premission to change you method yo ap-plying to the Commissioner of infernal Revene, Washington, D.C. 20224 Use Form 3115 to apply for such permission and that with the Commissioner within 180 days after the beginning of the fauable year in which you want to use the new method

Accounting Methods and Records. Dn your return you must use the "costs method" of reporting unless you kent books, you can use enther the "cash method." "co can use enther the "cash method." "co "completed confact" of "percentage of "completed confact" of "percentage of completed the method of these methods or a combination of them, pro-vided the method or methods used prop-vided the method or methods used prop-

Income

Cash method¹ means up generally crossing of taxable more actually or constructively received during the year wither in cash, property or services) and those amounts actually paid during the year for deductible ensures; income the year for deductible ensures; income the year for deductible ensures; income the year for deductible ensures; income the year for deductible ensures; income the your score.

received. means you i even if not "Accrual method" me when earned.

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Page come

> 5 Page

Returns and allowances.—Enter such ttems as returned sales, rebates, and al-lowances from the sale price or service charge.

Line 1—Gross receipts or gross sales.— Enter gross receipts or sales from your traite or business. except those items re quired to be reported on line 4 (See in structions for line 4.)

Installment Sales. —If you use the in-stallment method of reporting income from sales, attach to your return a schedule showing separately for 1975 and the three preceding years:

gross sales, cost of goods sold, =ିର୍

Line 4—Other Income.—Include on line 4 Innear reserve income, sales of scato, announts recovered from bad debts, and interest, as well as other kinds of mis-celaneous income from your trade or business Line 6—Deprecation.—You can deduct a vestionable subvarise for the exhaustion, vestionable and tear, and obsolescence of prop-vestivation a trade of business, or prop-ety held for the production of income. The allowance s not allowed for stock in trade. Deductions

Line 2—Cost of goods sold. Schedule Line 2—Cost of goods sold. Schedule Usames in which the production, pur chases or sale of interchandles was an in-come producing factor, inventores of mer relative second and the

(5) amounts collected, and(6) gross profits on amounts collected

even

The inventories can be valued at (1) cost. (2) cost or market, whichever is lower. or

Item C—Employer Identification Num-ber.—An employer identification number is not needed unless you were required to file an excise, alcohol, tobacco, firearms, or employment tax return.

ttem D-Business Address.—Do not use your home address as a business ad dress tritless your actually conducted the business from your home. Show street ad dress rather than box number

the

(3) any other method approved by Commissioner.

If you need more information, get Pub-tication 524, Retirement Income Credit It gives examples of how to figure the credit and also sample filled in schedules.

capital gamb as duvdend income in 5 hed life from 10019 Part, includend inside Suthrast from the actual dovated its futured from tool working instribution of prevously laced moments porture missing in signing performes in a previous in the set in signing performes of the previous in a rul gam performe on Schedule B. Part, i me performed to the set of the set in the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set performed to set performed to set of the set performed to set of the set performed to set of the set performed to set of the set of the set performed to set of the set of the set performed to set of the set of the set performed to set of the set of the set performed to set of the set of the set of the set performed to set of the set of the set of the set performed to set of the set of the set of the set of the set performed to set of the set of

is, land, and personal assets. See 2 for information on depreciation limitations and special rules. inventories, l Form 4562 fr methods, lim

Class Life (ADR) System and Guideline **Class Life System**. If you lique deprecta-tion by using the Class Life (ADR) System by using the Class Life (ADR) System for system to rescure effect December 31. 1970; or the Guideline Class Life System 1970; or the Guideline Class Life System 1971; you must the Form 4832 (Class Life 1971; you must the Form 4832 (Class Life Lass Life System). For more information, get Labertation 334, Tax Information, or Depreciation on p

Line 9—Repairs—You can deduct the cost of incidents repairs, miculong labor tost no the value of your own bloch, sup the value of vour own bloch, sup the value of appreciatly protong the life of the property Amounts spear to restore of replace property are not deductible. The generation restore, depending on how depreciation restore, depending on how curve on ine 9 the tosta amount of repairs from 9 the tost amount of repairs from 9 the tosta amount of repairs System of depreciation is used.

Une 14—Amortization—For the election concrize separativer is to politorin con-trol facilities, research or experimentation a roadenarier or rade name, ratiocal rolling stock, raincal grading and tumel boles, certain coal muse asley squapment, and owflexjob training and thind care facilities, set coe sections 159, 177, 184, 185, 187, and 188, respectively.

Line 16—Interest on Business Indekted that your thade on business paid of accured on defise include on the 16, interest that your thad of business paid of accured on defise include to purchase of carry property had for investment (see Code section 153(d)). You should alm this in terest on investment debis on Schedure Al Line 15(a)—Retirement Plans, etc.—Enter the amount you claim as a deduction for contributions to a pension, profit sharing or amoly plan, or plans, for the benefit of your employees. If the plan includes you as a selfemployee person, profit befrail

(form 1040), For further information, see Science A (form 1000) instructions. Line 17--Bad Debts Arsing from Sales or Services--Include debts, or portions of them ansmit from sales or professional services that were included in micome and definitiely flowing to be worthlass; or a real services that were included in micome and definitiely flowing to be worthlass; or a real services that were and a different of the server for bad debts. A dobt which is deduced as bad and which re-duces your lax must, it later collected, be included as income for the year in which collected. (b) the douldedy contributions you made start and any any universe of oth start and start and start and start any start any

teed payments No part of that share can be allocated to your spouse reven though the mean reverse, under State iaw. Le con mumny mome the fam partnership, as in otherand and wite fam partnership as otherand strategies that of a partnership as of each manageaper fact as partnership an of each manageaper fact as partnership in for mome steaked for an in partnership in partnership and on Stread St. (no.) It is purgress, and on Stread page. (Rip) of an partnership in come in Stread E. (no partnership in come in Stread E. (no partnership in come in Stread E. (no partnership in score in stread E. (no partnership in score in stread E. (no partnership in score in score in score in score in score in score in score in score in score in score in score in score in score in score in score in sc

Dividends and interest.—Dividends on shares of stock, and interest of bonds, de-bentures, notes, certificates, or other exi-dence on indepictenss, issued with interest coupons or in registered form by a corpora-tion, or by a growner for its political sub-divisions. Unless received in the curse of a trade or business as a dealer in stocks or securities.

Fee basis State or local government em-ployes. —Fees received for functions and services performed by these employees (in clung public officers whon worth capacity are employees) are subject to self-employ-ment is if the functions and services are performed in prestions which are (1) con pensasted solely on a fee basis, and (2) not coverage agreement

ment houses furnishing hotel services, tourist camps or homes, or space in park-ing lots, warehouses, or slorage garages These payments must be included in figur-ing net earnings from self employment

section 911(a)(2)) for income tax pur-pose does not apply with respect to the social security self-employment 1ar. This provision does not apply to U.S. Strizens who have established residence in a for-eign county.

Note. — If a member of a continuung part nersho dre, part of the detested partner's distributive share of the partnershy's or-unany nercone ci (1655) for the bardher year of the partnersho in which the partner's net earn nugs from self employment.

Earn-

Computing Net

Optional

ings From Farm Self-Employment Method for

Property gains and losses. — Can or loss. (1) from the star or exchange of a capital asset: (2) to which section 631 of the Inter nal Revenue Code applies: (3) from the safe, exchange involuntary conversion, or safe, exchange involuntary conversion, or safe, exchange involuntary or approximation erby is nether (a) stock in trade or other property of a kind which would properly be includible in investory if on hand at the property of a kind which would properly peld primarily for safe to customers in the or optical involves of the trade or chainers. Net optically conversion of property period primary losses – No reduction for net optical in the exclusion for the optical in the exclusion for the optical primary for a safe to the stude of the trade of the trade of the stude

Line 18—Depletion.—If a deduction is claimed on account of timber depletion, attach Form T to your return

Line 19—Other Business Expenses. —In clue all ordinary and necessary business expenses Do not include cost of business expinent of functure, amounts spent for replacements or permanent improvements or poperty, or personal living and family expenses.

Adjustments

Use Schedule SE, Ine 7, to exclude any amounts reported in Schedule C that sinould not be taken into account in figur-ing your nontain self-employment income Deduct additional first year depreciation from nonfarm partnerships on Schedule SE, the Y

Exclude from Schedule SE, line 2, any item of income or expense that is not in cluded in the computation of net earnings from farm self employment and attach an explanation.

Automobile Expenses. Special Rule. Automobile Expenses. Special Rule. Schedule Carm 19d0 narituctions for optional method of liguring deductible succondine expenses. Schedule Card-Expense account allowance means (a) amounts other than compensa-tion received as advances or reimburse-ments, and (b) amounts paid by or for yoursel of the advance of the anounts other than compensa-tion, received as advances or reimburse-ments, and (b) amounts paid by or for yoursel or expenses including all amounts other vanis a deaution is claimed in this sched ult. This term does not include amounts paid for (a) the purchase of goods for re set or such your basiness, and (b) incl dental expenses, such as the purchase of connection with a rerard. You should keep reconnection with a rerard. You should keep reconnection with a rerard. You should keep

Individual Returns/1975 . Forms and Instructions

If you farmed and also had one-or more ings from self employment are the com-mage from self employment are the com-bined retrainings from self employment of all your totales and businesses. Thus, it you had a loss more tudae or business it reduves the income from another trade or business. In sector cases, use both Sched ere business in sector cases, use both Sched the Fand Schedule C to figure net profit from of self employment lax on Schedule b

Employees and public officials.—Income (less, staking, ster, 1 hown the performance of service as (1, a public official recept as noted above); (2) an employee or en ployee representative under the rainold re trement system. or (3) an employee (ex-cept as indicated above).

For the optional method, you should have a particular of gross provids from the large avoir short of gross provids to the astrone shop spectronent in the case of guaranteed payments, your shore of the particular gross provids size of the gross provids after such gross provids are euclosed by all guar anteed payments of the particular after anticed payments of the particular after anticed payments of the particular after anteed payments of the particular after anteed payments of the particular after anteed payments of the particular after after payments of the particular after after payments of the particular after after after payments of the particular after after payments of the particular after after payments of the particular after after payments of the particular after after payments of the particular after after payments of the particular after after payments of the particular after after payments of the particular after after payments of the particular after after payments of the payments of the particular after after payments of the particular after after payments of the particular after after payments of the particular after after payments of the payments of the particular after after payments of the particular after after payments of the particular after after payments of the paym

Returns

Joint

Note.—Income of an employee 18 or over from the sale of newspapers or maga zines to an ultimet consumer is subject to self employment tax if the employee kept the profits from such sales

For a joint return, show the name of the spore with suffering/owner meane of Sphedule SE. If both splotses have self employment increme, each must have set propriet and self self set of the solution of the self set of the propriet and self set of the self of profit and set of set of the self of profit set of sets of the from 1940, line S9.

Certain payments to retired partners income received by a retired partner under a written partnership plan that provides for filelong periodic retinement payments if the retired partner has no interest in the partnership (accept for the right to the re-tirement payments) and did not perform services for the partnership during the

Dotional Method for Computing Net Earnings from Noriarm Self Employment If you are a regularly self employment ordival you may. If you meet entran-condutors, use an ophonal method to de termine your net aarnings from norham well employment. The ophon is available well employment are less than SI, 600 and test femployment are less than SI, 600 and profits.

Community Income

For the purpose of figuring net earnings from self emptyoner, if any of the income from a stated or business, including farming is community rooms, all the mome from track or business is considered the mome of the usiness is considered the encome of the instand, unlish the management and control of the operation in that case, all such income is considered the wie sc

Real estate rentals.—Rentals from real course of a trade or business as varial sa-relative accept from a trade or business as varial sa-shares receved from a trade or a prevent or shares receved from a trade or a prevent the more freport from a trade or a prevent and the more region and the more comparison and the more and the same memory and the more and or a special memory and the more and or a special memory and the more and or a special memory of the more and or a special same memory and the more and or a special same memory and the more and or a special same provide the production of one or more any and same same should be reported on Schedules f and St.

If your gross profits for the year from tarming were not more than \$2,400, you can report two thirds of your gross profits from farming trade of your actual net armings from farming trade of your actual net armings from farming the second tarming were liss than \$2,600, and your actual net arming the second tarming were liss than \$2,000, we can report \$1,600. The optional method may be used for one year and not for the next. If it arms used to not for the next, if the second may be used for one year and not were the next. If the reserves are tharm second at may be used for the year of the year and the use the influence of the year and the use the terming the next. If the second second and the second arms the s

Business

One Trade or

More Than

In figuring net earnings from self-em-ployment, do not take into account income or (loss) or any deductions for expenses connected with this income from the sources listed below

(Form 1040)

SE

Schedule

for

nstructions

IMPORTANT NOTICE: If self-employed and Form 1040, inne 15, si less than \$8.000, it may be necessary for you to complete innes. I knowing 13 of Sched-ule SE (Form 1040), even though your self-employment income is less than \$400. You may be slighte to claim the self-employment taxen and arread nonce certil. See page 8. In-come exempt from self-employment tax as a result of fung Form 34029 or 4361. Is not seared income for purposes of the earread income credit.

vear.

plies only to ministers and members of regious orders. You must include in your earnings from self employment (but not of income tax purposes) the renistal value of a home furnisted you of an allowance of a home furnisted you of an allowance for it you mean allowance of a home furnisted you of an allowance of a home furnisted you of the means and longing furnished you of the convence of your employeus means of a recognus sets.—It you have conscretions objections to social met a social of the form 4029 do the second second and the form of the second set of a recognus sets.—It you have on the some of a recognus to security musance because of your belief in the teachings of a recognation to social motification of the Some and write 'E-do not the Schedue SE instear (Pasilia et of informed and ingaliations -the programment, or the virgin (slands by a forgen government, or the virgin (slands by a home form organizations organizations in mitter and brain organizations in a note and brain organizations in a noter the international organizations in a note the prover organizations in a note the prover organizations in a note the prover organizations in a noter the international organizations in a noter the international organizations in a noter the international organizations in a noter the international organizations in a noter the international organizations in a noter the international organizations in a noter the international organizations in a noter the international organizations in a noter the international organizations in a noter the international organizations in a noter the international organizations in a noter the international organizations in a noter the international organizations in a noter the international organizations in a noter the international organizations in a noter the international organizations in a noter the international organizations in a noter the international organizations in a noter the international organization organize

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self self of a

You may use the optional method computing net earinings from nontarm is employment if you are. (1) regularly se employed, or (2) regularly a member 0

d net earnings bu should in-such earrings ng any guaran-

I figuring your combined ne self employment, you s e your entire share of such a partnership, including ai

Partnerships

par tage the you for y non

Note.—To determine whether y tricipated materially in such farm r ment or production, do not consi activities of any agent who acted

L no 1 from

The following are not real estate rentals payments for the use or occupancy of rooms or other space where services are also furnished to the occupant, such as rooms in hotels, boarding houses, apart

Self-employment income of certain in dualast temporarily invite outside the dualast temporarily invite outside the U.S.-U.S. critzens who are self-employed outside the U.S. and who createn their rest-dence in the U.S. must compute their net earnings from self-employed in the U.S. The exclusion (provided by Code

To assure proper credit to your account, on Schedue SE exactly as they are shown on Schedue SE exactly as they are shown on your scoids a security card. Fiscal year files must use the tarate and arrings base that are applicable at the time in which their fiscal year that ovariants the entities and the tax or examines bases is optication of the tax or eximits bases they used to a fiscal year that ovariants the Ministers, members of religious orders, and christen Schere practificens.—Duty ordained, commissioned, or letensed minis thes the store transformes.—Duty end and to christen schere practificens.—Duty end and christen schere practificens.—Duty end and christen schere practificens.—Duty

20 Page

61

Page

Under the nonfarm optional method, vou as a regulary self employed movidual may report working's of your gross non-tain podits four on nore farm \$1.5000, as your net earnings from such self-employment neural are test man \$1.600 and uss than your net earnings from such self-employ-neural are test man \$1.600 and method work are set employment. However, un two works of your gross nondarm profits two musch self employment, the nontarm optional method precludes you from re-porting feest limp your actual to employment.

If you the separate returns, attach Scheuber C and F vo Scheules T and Scheuber C and F vo Scheules T and Scheuber C and the spouse with self employment income. Communy income mediaded for income tax wurder basis of the communy property laws

Coverage of ministers and members of religious orders with a are U.S. Citters serv-ing outside the U.S. —Ministers and mem-bers of religious orders with a are U.S. extra serving outside the U.S. –Such a servi-as missionaries in may compute rete ani-rings from settemployment as a they were serving order who are eserving in a pos-sersion of the U.S. or in a foregrin county must include their income in compting retered to be exempt from coverage. Christian Science practitories and included in this provision ap-included in this provision ap-

and Christian Science practitioners are supper to social security set employment to the second security set employment with you can, under certain conditions, ere as a minister, member or practitioner of the second security you are as a and you have no other microne solitet to and you have no other microne solitet to second security set employment tax, while "Creating and security and second security of have 4000 or more from carry set invase 4000 or more from carry set invase solities and have and set in the solities and security second secu-nous conditioner and security for method have solities and have and the have solities and provide the second to solities and the second security for the second of the second secu-tive settle employment tax, you cannot the local meeting of the cleary and Religious Workers bublication 517, Social Security for Mem-bers of the Cleary and Religious Workers

Schedule SE provides the Social Security Administration with information on self-employment income necessary for figuring benefits under the social security program. You have to pay social security self-em-ployment tax regardless of age, and even though you are receiving social security benefits.

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When using the cash method, the value of animals you using the cash method, the value of animals you toget that den, the cast less depresation allowed or allowable so deductive in for comparable thy insurfaces. The provident of the cash of the value of	 An the yatrophate summark of a permanent of a permane	
Land Clearing — You can deduct amounts spent for clearing and to make it suitable for farming. The deduction cannot be more than 25 percens of lasable income from larming, or \$5,000, whichever is lass. Retirement Plans, etc. Line 48.— Erter the amount you claim as a deduction for contributions to a persion, point sharing or amounty plan, or plans, point the abail (but not voluntany down endowed you was a self employed be an includes you as a self employed of an includes you as a self employed of an includes you as a self employed of an includes you are as an employed an includes you are as an employed an includes you are as an employed on form 1040, inne 400, instead of on 56 proprietors who have Keopi (HR 560 prostructors who have Keopi	 Formi 1040. Former 1040. Partners ar not required to the return 5500 or Form 5500-K to report on the form 5500 or Form 5500-K to report on the form 5500 or Form 5500-K to report on the form 5500 and 5505. Comptete a Form 5500 and 5505. Sa appropriate to the form 5500 and 5505 as appropriate to the form 5500 and 5505. Form 5500-K. Comptete a Form 5500 and 5505 as appropriate to the form 5500 and 5505 and 5505. Form 5500-K. Comptete a Form 5500 the form 5500 and 5505	
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after such gross profits are reduced by alt guaranteed payments of the partnership ShareFarming Arrangements. It you produce crops or livestock no land belonging to another for a proportionate state of the proceeds from them you are con- socred to be an independent contractor socred to be an independent contractor and self employed person structure than ch employee. Report you'r are anomrgs on on Schedule SE (or social security self in propriet tay purposes schedule to grosses and propriet tay purposes the non self employer toon on Self Employment Tax free from your local RS office.	See Publication 225 for detailed in structuros on how and when to report the recents and when to report the recents and when to homough the recents and when the recent of homous the specification and on homous her exception of a structure specification. Federal Gasolin: Tax Credit Federal Gasolin: Tax Credit Federal Gasolin: Tax Credit File and the recent of th	
cases your net nonfarm earnings must be less than two-thirds of your gross nonfarm lyou quality to use both potions, you may potion list or duct to matter no phon- if you use both potions, you may but not less than actual not an eramings from any set of the set of the set of the lyou dist of the set of the set of the phone and the farm obtain to computing net armings from set lemployment, you should figure your share of gross profils the parties approved the armings from a nontharm patrensity accounds the patrensity accounds to the armings from a nontharm patrensity accounds the patrensity accounds to the patrensity the patrensity accounds to the patrensity set the patrensity accounds to the patrensity set the patrensity accounds to the patrensity accounds the patrensity accounds to accound the actions the patrensity accounds to the patrensity accounds the patrensity accounds to the patrensity accounds to the patrensity accounds to the patrensity accounds to the patrensity accounds to the patrensity accounds to the patrensity accounds to the patrensity accounds to the patrensity accounds to the patrensity accounds to the patrensity accounds to the patrensity accounds to the patrensity accounds to the patrensity accounds to the p	F (Form 1040). F (Form 1040) F (Form 1040) F (Form 1040) F (Form 1040) F (Form 1040) F (Form)	

Cash Receipts and
Disbursements Method of Reporting a truttede the following in moreme: (1) Profits received from the sale of livestock and other progress the more the invision and the value of method for real of the progress and the value of method for each of the progress are the amounts you paid of 30 Dher trans moreme.
(2) Other trans moreme.
(3) Dher trans more and other progress are the amounts you paid of the progress are the amounts you paid of the table year of destruction of precedition.
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Schedule

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Instructions

An employer identification number is not needed untess you were required to the an excise, alcohol, tobacco, firearms, or em-ployment tax return.

Employer Identification Number

partnership This requirement is met if you on that a actual net examines throw self-employ in meet of \$400 or more (including your diss provides any partnership of which you are a ray partnership of which you are a member from trades or busits. 2 years of the a 3 consecutive years mmediately preceding the year for which you elect to use the other providem option.

Do not use the optional method of com-puting net earnings from nontaria self-employment for more than 5 years. The 5 years need not be consecutive

If both nonfarm and farm businesses are involved, the nonfarm option may be used only if your actual net earnings from nonfarm self employment are less than \$1,600. Additionally, in all such combined

Income

The gross profits are figured as indicated in the gross profits are figured as indicated in the summary of income and deductions on page 2 of Schedule F. Farm expenses inclured during 1975, which project are actual expenses included which project and them or not. You can the method, which projects for a superstand, or you can treat evaluation of the method, which projects in a streak proceed and the figured as a superstand, or you can these officers activity for the set availation of the streak include figured as accounting to the streak include figure are activity of deposition, or you can streak project and streak proceed and streak proceed and streak proceed of the streak include the s

Accrual Method of Reporting

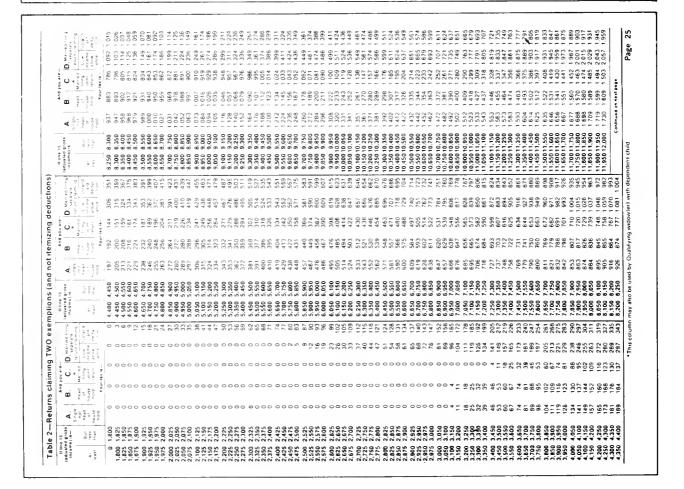
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Table 5-Return           Table 5-Return           Return vs vs         A           Return vs vs         B         A           Return vs vs         B         A           Return vs vs         B         B         A           Return vs vs         B         B         B         B           Return vs vs         B         B         B         B         B           Return vs vs         B         B         B         B         B         B           Return vs vs         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B         B <td><b>Aftur</b> 1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.</td>	<b>Aftur</b> 1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.

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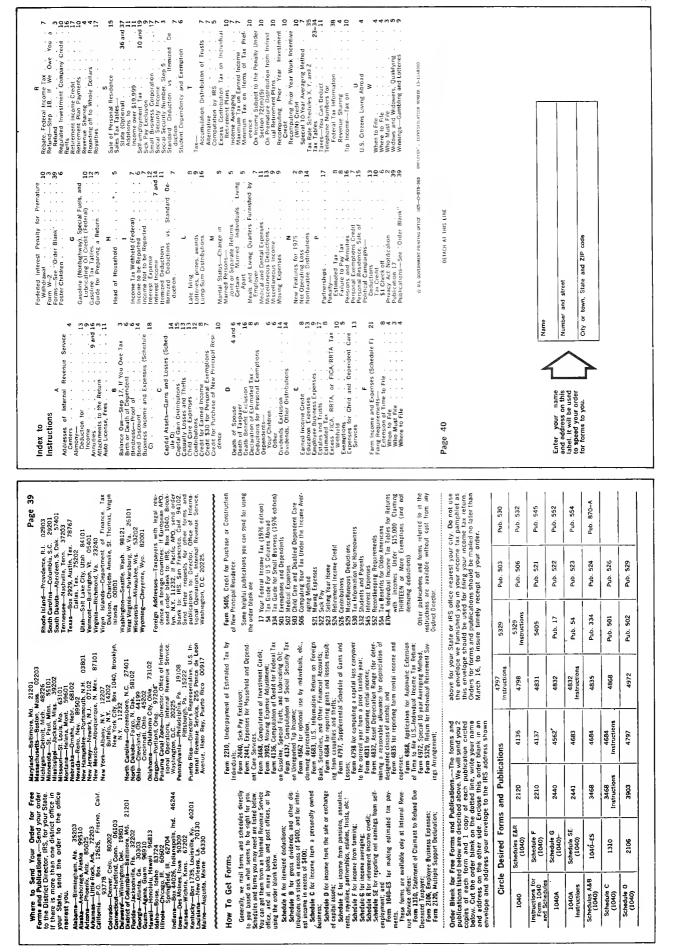
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To Call IRS Toll Free for Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area To help us provide courteous responses and accurate information. IRS occasionally moni- tors telephone calls. No record is made of the Insperier and and accurate information. IRS occasionally moni- umber exceed where, at the restorier's request, a follow-up telephone call wust be made. Caution: Please use a local city number ONLY if it is not a long distance call for you. Otherwise, use the general toll free number provided.	<ul> <li>MASSACHUJETTS (cont.) Eve &amp; Rector, 396–3111 Springfield, 788–1201 Springfield, 788–1201 Springfield, 788–1201 Springfield, 788–2618 Am Abox, 759–5830 Offin, 769–5830 Offin, 768–9830 Offin, 768–9830 Offin, 768–9830 Offin, 768–9830 Springfield, 889–5000 Offin, 868–2122 Offin, 868–21</li></ul>	
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		Your social security number Note:// gooss dividend Including	me ding capital gain distributions) and • \$400 or lass do not convilele this	Earth Interest Income Note: If interest is \$400 or less, do not complete the enter amount of interest received on 5 cm 10 db turb.	ete this part But
Schedule AIt	Schedule AItemized Deductions (Schedule B on back)	part But enter gross dividend tributions and non taxable dis	part But enter gross dividends less the sum of capital gain dis tributions and non taxable distributions. if any, on Form 1040.	7 Interest includes earnings from savings and lo mutual savings banks, an	oan associations. nd credit unions
Medical and Dental Expenses (not compensated	Medical and Denial Expenses (not compensated by insurance Contributions (See page 12 of Instructions for examples		Dia (see note below) Cross dividends (including capital gain distributions) and other distributions on stock. (List payers and amounts—write (H).	as well as interest on bank deposits, houds, far efunds, etc. Interest also includes original issue discourt on honds and other evidences of indebledness (see pape 14 of instructions).	tax retunds, etc. it on bonds and of Instructions),
1 One half (but not more than \$150) of m	21 a Cash contributions for which you have receipts, cancelled checks or other		husband, wife, or jointly?	(List payers and amounts)	_
surance premiums for medical care. (Be sure to include in line 10 below)	b Other cash contributions. List donees	donees			
3 Enter 1% of line 15, Form 1040 · · ·	and amounts.				
4 Subtract line 3 from line 2. Enter differ ence (if less than zero, enter zero)					
5 Enter balance of insurance premiums for medical care not entered on line 1 .					
6 Enter other medical and dental expenses: a Doctors, dentists, nurses, etc.	22 Other than cash (see page 12 of unst	of instruc-			1
b Hospitals.	tions for required statement)				
dentures, eyeglasses, transportation.	24 Total contributions (add lines 21a through 23) Forter here and on line 38	through			
etc.) >	Casualty or Theft Loss(es) (See page 13 of Instructions ) Note: If you had more than one loss, omit lines 25 through 28	ge 13 of Instructions ) s, omit fines 25 through 28			-
	and see page 13 of Instructions for guidance	rons for guidance			-
	25 Loss before insurance reimbursement	ment			
	27 Subtract line 26 from line 25. Enter dif	tter dif			
	terence (it less than zero, enter zero	(ero)			
7 Total (add lines 4 through 6c)	28 Enter \$100 or amount on line 27, which ever is smaller	, which			
9 Subtract hne 8 from line 7 (if less than zero)	29 Casualty or theft loss (subtract line 28 from line 27). Enter here and on line 39 ►	line 28 e 39 ♥			
10 Total (add lines 1 and 9). Enter here and	Miscellaneous Deductions (See page 13 of Instructions	ge 13 of Instructions )			
on line 35 Taxes (See page 11 of Instructions )	30 Alimony paid 31 Union dues	3			1
11 State and local income	32 Expenses for child and dependent care	int care			-' '
12 Real estate	orm 2441				
13 State and local gasoline (see gas fax fabies)					
15 Personal property					
To Other (reinize)					
17 Total (add lines 11 through 16). Enter	34 Total (add lines 30 through 33). Enter	). Enter 2 Total of Ince 1			
here and on line 36 .  Interest Expense (See page 12 of Instructions )	here and on line 40 . Summary of Item		see page 14 ut		
18 Home mortgage			t on Schedule D,		-
19 Other (itemize) ►	35 Total medical and dental—line 10 36 Total taxes—line 17	4	1. 14 1 1/1 1/1 1/1 1/1 1/1 1/1 1/1 1/1 1/		
		F Total (add lines 3 and 4)			
	38 Total contributions—line 24		(cubtract he		
<u> </u>			e and on Form	8 Total interest income Enter here and on Form 1040, line 11	
20. Tablet (add knost 18 and 19). Enter here	41 Total deductions (add lines 35 through		gain distributions and do not need Sci not tile that schedule instead enter	Note: If you received capital gain distributions and do not need Schedule O to report any other gains or losses of to compute the alternative tax do not title that schedule histead when 50 percent of capital pain distributions on form 1040	ompute

### Individual Returns/1975 • Forms and Instructions

Canture Capital Loss Limitation—Where Losses Are Shown on Both Lines 12(a) AND 13 17 Enter loss from line 5, if line 5 is zero or a gan, enter a zero	Social security number 18 Enter loss from line 13		Note:         Interest of the entry on the 21 is 24%, OMI Infes 2.2 intrologies 4.5, and retries 1 into 2.3 is 30% of the 2.4 is 30% of the 2.4 is 30% of the 2.4 is 30% of the 2.4 is 30% of the 2.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.4 is 30\% of the 3.	Enter smaller of amount on line 21 or line 22.	Enter loss from line 4(a); if line 4(a) is blank, enter a zero	27 Enter loss from line 12(a)	Add the gaints) on line(s) 45 and 49	Enter smaller of amount on line 29 or line 20 (if line 29 is zero, enter a zero).	Subtract amount on line 30 from the loss on line 20 · · · · · · · · · · · · · · · · · ·	Add lines 17, 30, and 32	34 Enterbase and enterbase a (oss) on Form 1040, time 239, the smallest or: (a) Amount on line 33:	a separate return-see Instruction N for a higher limit not to exceed \$1,000); or,	(c) Taxable Income, as adjusted (see Instruction M)	Party 1 (complete Part V i you are Married Filing a Separate Return and Lasses are Shown on Lines 4(a) and the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second sec	35 Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero	13 the loss sh	36 Enter gain, in any, notin me 9	Enter loss from tine 12(a), it line 12(a) is blank, enter a zero	Add the gain(s) on line(s) 37 and 40.		Part VI Computation of Alternative 1ax (See Instruction w to see it the Alternative 1ax with period run)	44 Enter amount from 1040, line 47	Enter amount from line 15(a)	Subtract amount on line 45 from amount on line 44 (but not less than zero)	47 Enter smaller of a mount on line 1.9 cm line 1.4	lines 48 through 54.	s, and small business cor	porations referred to as "certain subsection (d) gains" (see instruction W)	49 Enter amount from line 48 or \$50,000 K2>,000 til married lining separately), in montever is larger .	Multiply amount on line 49 by 50%	Add amounts on lines 46 and 50	Tax on line 44 or 45, whichever is greater (use Tax Mate Schedule in instructions)	54 Subtract amount on line 53 from amount on line 52	55 Tax on the amount on time 4 of User 3 x Asia Schedule in instructions).	57 Alternative Tax—add amounts on lines 54 (il applicable), 55, and 56. If smaller than the tax figured contthe air out on form 1040, line 47, enter this alternative tax on Form 1040, line 16a
Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal essets such as a home or jewelry.) Attach to Form 1040.  • See Instructions for Schedule D (Form 1040).	Name(s) as shown on Form 1040	Short-term Capital Gains and LossesAssets Held Not More Than 6 Months	b Date c. Data of poperty and description b Date c. Data c. Data description burk the burk and deposity and description to advance to a description (May, 401, yr ) (Mo, 401, yr ) advance to a contract of a contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the							Fater vour share of net short-term gain or (loss) from partnerships and fiduciaries		<u> </u>	Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction I). (0)	Net snort-term gain of (1055), compile lines 3, 4(a) and (v)					Cantal saur distributions	m Form 4797, line 4(a)(1) (see Instruction A)	Enter your share of net long-term gain or (loss) from partnerships and fiduciaries	business corporations (Subchapter S)  -	12 Net gaill or (1055), comprise lines o unough to		Net long-term gain or (loss), combine lines 11, 12(a) and (b)	Part II Summary of Parts I and II	Combine the amounts shown on lines 5 and 13, and enter the net gain or (loss) here	r 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation 15(a) recontine tax). Futer zero of there is a loss or no entry on line 13	act line 15(a) from line 14. Enter here and on Form 1040, line 29a (b)	If line 14 shows a loss— If losses are shown on BOTH lines 12(a) and 13, ormit lines 16(a) and (b) and go to Part IV	(see Instruction J). Otherwise,	Enter one of the following amounts: (i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14;	1) It amount on line 13 is zero or a net gain, enter amount on line 14; or, i) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 16(a)	_	(i) The amount on line 16(a): (ii) \$1,000 (E300) if married and filing a separate return—if a loss is shown on line (iii) \$4(a) or 12(a), see instruction N for a higher limit not to exceed \$1,000); or.

Individual Returns/1975 . Forms and Instructions

	Let Branch and Schedule RRetirement Income Credit Computation
form 1040) Retiremental Income Credit Computation	win on Form 1040 (00 nut enter name and Soual security number if shown on other sule) Your social security number
from personal of the treater (from personal annulter, rents and tryatter, partnershop, estates and frosts, etc.) untuin forever Server — Articly to Form 1040. See Instructions for Schedules E and R (form 1040). Your security number Name(s) as shown on Form 1040.	It you received earned income in excess of \$600 in each of <b>any</b> 10 calendar years before 1975. you may be antiled in a currentient income credit typue let the have the Service compute your your your your your
Schedule ESupplemental Income Schedule (Complete Schedule R on back it erigible for retrement income credit)	ter take round your managements page of answer me question of community and by performing fullin lines 2 and 5. The Service will figure your retrements income containd allow thin com- nuting voint as 2 and 5 the to attirct Schedule R and write - RIC, on Form 1040, lines 17. If you
<b>Persion and Annuity Income.</b> If fully taxable, do not complete this part. Enter aniount on form 1040, line 41b For one persion or annuity to table, complete into part in Justice more than one persion or annuity that is received and enter completed of table performance on the Structure and the schedule and enter completed of table performs on free 5.	
iart of the cost? ecoverable within 3 years ⊂ tion \$	Joint return filers use column A for wile and column B for husband. All other filers A B C Alternations and a column B for husband. All other filers A A B C Individual and only the event of any localendar versis. Yes No Yes No Yes No Alternations to the tother Leolore 1975? (Widdows or widdowers see Schedule R instructions ) If Yes' in either and the event of the number of the tother and the event of the tother and and wile if joint return, both 65 H and and wile if joint return, both 65 H and and wile if joint return, both 65 H and and wile if joint return, both 65 H and and wile if joint return, both 65 H and and wile if joint return, both 65 H and and wile internation called for an ecolomic of or both husbad and wile if joint return, both 65 H and and wile it joint return, both 65 H and and wile it joint return, both 65 H and and wile it joint return, both 65 H and and wile it joint return, both 65 H and and wile it joint return, both 65 H and and wile it joint return, both 65 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 60 H and 6
5 Taxable porton (subtract line 4) remaine 3) 2 Taxable porton (subtract line 4) remaine 3) 237.11 Rent and Royalty Income. Il you need more space you may use form 4831	
Note: If you are reporting fram create inter, see Chapter is the more interval and an entire of the set least the out that's and use the set chapter is the more interval and the set least the out that's and use the set interval and the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of	<ul> <li>2 Beaucrity acceled as pensions or annuities under the Social Security Act, the Ranoud Returnent Acts upto Results annuities under the Social Security Act, the Ranoud Returnent Acts upto Resons 72 or over)</li> <li>(1) If you are under 62, enter the annount in excess of \$900</li> <li>(2) If you are 62 or over but under 72, enter amount determined as follows</li> <li>(3) If you are 62 or over but under 72, enter amount determined as follows</li> <li>(4) If you are 62 or over but under 72, enter amount determined as follows</li> <li>(5) If you are 62 or over but under 72, enter amount determined as follows</li> <li>(6) If you are 72, one for 20, on enter 20, enter 20, or amount over</li> <li>(7) If you are 72, 1000 or hour enter 20, enter 20, or amount over</li> </ul>
<u> </u>	3 Total of lines 2(a) and 2(b)
2011 In come or Losses from Partnerships. Estates or 1: Ursts, small Business Oroporatory. Net: If any of the partnership, estate of intrimemic tendens is not it and, see Stredon. If instructions in determine how ∩	4 Balance (subtract line 3 from line 1) It column 8 is of 2 more than serio, complete this schedule. If all of these columns are zero viets, do not life this schedule.
Exter in externment dats P for P interestive E for 5 and Barriers Conservices and the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the forma	5 Returnance throoms (a) If you are under 65: (b) If you are under 65: Enter only income received from persons and annufres under public reture ment systems (e.g. fed. State Govis, etc.) included on form 1040. Inte 15
1 Totals 2 Income or (loss). Total of column (d) less total of column (e)	(b) If you are 65 or older: Entertoral of persions and annutres, interest, dividends, proceeds of retire- tient boulds, and annutres fruit are included on Form 1040, Ime and individual retirement annutres that are included on Form 1040, Ime 15, and gross rents from Schedule E Part, coumn to Also include your base of gross rents from schedule E Part, coumnum is able and from extinct and fruits and fruits.
TS I, II, AND II Column (e), Pa	6 Lune 4 or line 5, whichever is smaller
Item Ancuel	7 (a) Total (add amounts on line 6, columns A and B)
	(b) Amount from line 6, column C, if applicable
Schedule for Depreciation Claimed in Part II Above. If you need more space or you computed depreciation under the Class Life (ADR) System or dundeme Class Life System, are form 1562.	8 Tentative credit. Enter 15% of line 7(a) or 15% of line 7(b), which ever is greater
Intercention     Intercention     Intercention     Intercention       Intercention     Intercention     Intercention     Intercention       Intercention     Intercention     Intercention     Intercention       Intercention     Intercention     Intercention     Intercention	<ol> <li>Amount of tax shown on Form 1040. Inte 16c</li> <li>Retirement income credit. Enter here and on Form 1040, hire 43 the amount on line 8 or line 9, whichever is similar. Note: if you claim: credit for loreign taxes or lax free covenant bonds, skip line 10 and complete lines 11.</li> <li>and 13, below</li> </ol>
	11 Credit for foreign taxes or tax free covenant bonds
	12 Subtract line 11 from line 9 (if less than zero, enter zero)
2 Totals	15 smaller

Individual Returns/1975 • Forms and Instructions

Tax 1940 1975	Parts II and III the Regular Method, line 00. However, lines 1 and					\$1,600			\$14,100 00
SCHEDULE SE (form 1040)         Computation of Social Security Self-Employment Tax         Attant to form 1040           Resumed the receivery         Each stretemport and water the schedule SE / Attant to form 1040.         Down 1040           Interval Remote Servery         Each stretemport and water for the strete the schedule SE / Attant to form 1040.         Down 1040.           Interval Remote Servery         Each stretemport and water for the strete the schedule SE / Form 1040.         Down 1040.           Interval Remote Servery         Each stretem transmission on page 8 and Instructions for schedule SE / Form 1040.         Down 1040.           Interval Remote Servery         Each schedule for the Line and thorane check the schedule SE (form 1040.         Down 1040.           Inty up thad more than one business, combine profits and losses from all your businesses and tharms on this Schedule SE (form 31 your businesses and the schedule SE (form 31 your businesses and the schedule SE (form 31 your businesses and the schedule SE (form 31 your businesses and the schedule SE (form 31 your businesses and the schedule SE (form 31 your businesses and the schedule SE (form 31 your businesses and the schedule SE (form 31 your schedule SE (form 31 or all schedule SE (form 31 or all schedule SE (form 31 or all schedule SE (form 31 or all schedule SE (form 31 or all schedule SE (form 31 or all schedule SE (form 31 or all schedule SE (form 31 or all schedule SE (form 31 or all schedule SE (form 31 or all schedule SE (form 31 or all schedule SE (form 31 or all schedule SE (form 31 or all schedule SE (form 31 or all schedule SE (form 31 or all schedule SE (form 31 or all schedule SE (form 31 or all schedule SE (form 31 or all schedule S	subject to self farm income farm and non- farm and non- butation of 1 or non- putation of 1 tits are (1) \$ tits are 1 you of	RECULAR METHOD (3) Schedure I, ine SP (CASh method), or link Y4 (accruan method)	Computation of Net Earnings from NONFARM Self-Employment     (a) Schedule C, line 21. (Enter combined aniount it more than one business.)     (b) Partnerships, point ventures, etc. (other than farmel)     (b) Partnerships, point ventures, etc. (other than farmel)     (c) Partnerships, point ventures, etc. (other than farmel)     (c) Partnerships, farmely and reacher of a religious order, or a Christian Science Practice Activity Activity (Christian Activity Venture)	(d) Service (d) Service (e) Other	Enter adjustment Enter adjustment Adjusted net earr If Inne 8 is \$1,600 11 and enter amo Atte: You may use han two thirds of yo or at tesst 2 of the	NONTRAM OPTIONAL METHOO NONTRAM OPTIONAL METHOO (a) Maximum amount reportable, under both optional methods combined (farm and nonfarm) (b) Enter amount from line 3 (li you did not effect to use the farm optional method, enter zero) (c) Balance (subtract line 9(b) from line 9(a))	10 Enter twothirds of gross nonfarm profits" or \$1,600, whichever is smaller	Net earnings or (loss): (a) From farming (from line 4) (b) From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) Total net earnings or (loss) from self employment reported on line 12 (II Line 13 is less than \$400, yo subject to self-employment fair. Bo not full in rest of schedule.)	The largest amount of command wages and sett employment earlings subject to social security of rational reliences in 1955. B 15 (a) Total "FICA" wages and "RRIA" compensation (b) Unreported typs subject to FICA tax from Form 4137, line 9 or to RR1A (c) Total of lines 15(6) and (b)

### Individual Returns/1975 • Forms and Instructions

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### 1 1

Form 4023	Computation of Minimum Tax	1975
shown on	Ferm 1040	Your social security number
<ol> <li>Tax Preference Items. I (\$15,000 if marred filin return. see instructions return. see instructions items in certain cases.</li> <li>(a) Accelerated depreci (1) Low income rei</li> </ol>	Tax Preference Items. File this form if the total tax preference items (Ine 2) is more than \$30,000 (\$15,000 if marined filing separately) even though you owe no minimum tax. If this is a short period terms in certain cases' in indituctions for line 3. Caution: See "Limitations on amounts treated as tax preference items in certain cases' in indituctions." (3) Accelerated deprecision on real property: (3) Accelerated deprecision on real property: (1) Low income rental housing under sec. 167(k)	
<ol> <li>Other real property</li> <li>Accelerated depreciation</li> </ol>	(2) Other real property	
(c) Amortization of		
(d) Amortization of	(d) Amortration of railroad rolling stock	
(e) Amortization of	(e) Amortization of on-the-job training facilities	
(f) Amortization of i	Amortization of child care facilities	
(g) Stack aptions		
(h) Reserves for los:	(h) Reserves for losses on bad debts of financial institutions	
(i) Depletion .		
() Capital gains .		
<ol> <li>Total tax preference items</li> <li>Exclusion. Enter \$30,000.</li> <li>A Subtract loss 2 from loss 2</li> </ol>	Total tax preference items (add Inres 1(a) through 1(j)) Exclusion. Enter \$30,000. if marned filing separately, enter \$15,000 Subhroad Long 1 from Incolo	
5 Amount from Form 1040, line 18 *	1040, line 18 *	
6 Amount from Form 1040, line 55 7 Amount from Form 1040, line 56 9 Amount from Sound 1040, line 56	Amount from Form 1040. Line 55 Amount from Form 1040. Line 55	
<ul> <li>Fax imposed under sec. 7( employed retrement plans)</li> </ul>	20-90, mile 30 our maintoual returnment bonds sec. 72(m)(5) (premature distributions from self	
10 Tax carryover from prior	year(s) (attach stateme	
	Audumes or mough takes. Multiply and the 11 from line 2 and a second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second s	
	Effect amount of any 157 state over the state treat. Effect amount of any 157 state operating loss caryover to 1976 (attach statement showing computation)	
	Muttiply amount on line 14 by .10 and enter result Deferred minimum tax—enter amount from line 13 or line 15, whichever is smaller	
<ol> <li>Minimum Tax. Subtri 18 Enter minimum tax d</li> </ol>	Minimum Tax. Subtract line 16 from line 13. Enter minimum tax deferred from prior vear(s) until this vear (attach statement showing comoutstined)	
19 Total minimum tax. 20 Excess credits. See i	Total minimum tax. Add lines 17 and 18 Excess credits. See instructions for line 20 before completing this section. If Farm 1040, line 18 is	
more than zero, omit lines 20(a) the (a) Credit for personal exemptions (b) Retirement income credit	more than zero, omn'times 20(a) through (e) and enter the amount from line 19 on line 2] (a) Credit for personal exemptions	
	Credit for political contributions Credit for purchase of new principal residence	
(e) Add amounts on	Add amounts on lines 20(a) through (d)	
21 Subtract line 20(e) fi	21 Subtract line 20(e) from line 19 Enter here and on Form 1040, line 57	
tion by trusts), see special	tion by trusts), see special rule-proposed IT Ress sec. I 56-1(c).	Sec DOD (accumulation distribu-

Who Must File.—If you have tax pref-erence items in excess of \$30,000 (\$15,-Revenue Code unless otherwise specified)

(Section references are to the Internal

Instructions

000 if married filing separately) you must file this form even though you owe no minimum tax 1f this is a short period return, see the note in instructions for line 3

mined without regard to depletion deduc-tion for the taxable year) Enter that amount here You must compute this ex-

property at the end of the year (deter-

(a) Accelerated depreciation on real Line 1-Tax Preference Items.---

(1) Low income rental housing under property:

sec. 167(k)

butions on Form 1040, line 29b, enter Limitations on Amounts Treated as Tax Preference Items in Certain Cases.—See proposed Income Tax Regulations sec 1.57–4 for Inmitations on amounts treated

amount included on line 29b here )

capital loss for the taxable year (Amount from Schedule D (Form 1040), line 15(a). However, if you report capital gain distri-

> Enter on the appropriate line(s) the ex-(2) Other real property

**Carryover to 1976.**—Under certain con-ditions, part or all of the amount shown on line 13 may be deterred to a subse

quent year See sec 56(b)

cess of depreciation allowable over the depreciation that would have been allow used You must compute this excess on able if the straight-line method had been a property by property basis

tion expenditures for sec 1250 property over a 5 year period, enter on line (a)(1) exceeds straight-line depreciation over the improvements' normal useful tife Note: If you amortized certain rehabilitathe amount by which this amortization

giving rise to the carrover resulted in the detersal of minimum tax in 1974 all or part of the deterred minimum tax may be includable on line 18 as tax itability for 1975.

come for 1975, and the net operating loss

as tax preference items in certain cases. It limitations apply, attach schedule show-

ing computation

Partners, Beneficiaries of Estates and take into account separately your dis tributive share of items of income and

Trusts, etc.-You, as a partner, must

Line 18—Minimum Tax Deferred from

The deferred minimum tax is to be in cluded on line 18 to the extent the portion of the net operating loss carryover at tributable to the deferred minimum tax reduces taxable income for 1975 For

able over the depreciation that would have been allowable if the straight line meth (b) Accelerated depreciation on perod had been used. This excess must be computed on a property by property Enter the excess of depreciation allowsonal property subject to a net lease.---

tion of tax preference items. If you are a partner and have elected the optional ad justment to basis (see sec. 743), adjust

the applicable tax preference items to re-

flect the election

If you are a

deductions which enter into the computa

(c) Amortization of certified pollution control facilities. basis

beneficiary of an estate or trust, see

sec 58(c);

shareholder of an electing small

business corporation, see

58(d);

Sec

rolling (d) Amortization of railroad stock.

(e) Amortization of on-the-job training

Amortization of child care facilities. facilities, and

to each certified pollution control facility. unit of railroad rolling stock, on the job training facility, and child care facility. enter the amount by which the amortiza-tion allowable exceeds the depreciation deduction otherwise allowable For items (c), (d), (e) and (f) with respect

4625 first to the tax on Form 1040, line 16(a), and next to the minimum tax on Form 4625, line 19 For example, if the amount on Form 1040, line 18 is zero after applying the personal exemption

against your minimum tax. The credits are applied in the order listed on Form

shareholder or holder of beneficial

interest in a regulated investment

Inves(-

company or a real estate ment trust, see sec 58(f).

participant in a common trust fund.

see sec 58(e).

If you have tax preferences attributable

to foreign sources, see sec 58(g)

stock options, enter the amount by which the fair market value of the shares at the received restricted (g) Stock options.---If you stock subject to qualified or

Computing Minimum Tax for Tax Prefer-ences for Short Period Returns.—If this return is for a short period, a special for-

Line 3-Adjustment in Exclusion for

mula is used for determining the adjust-ment in exclusion for computing the mini-mum tax for tax preference. See sec

share of the excess of the addition to re-serve for bad debts over the reasonable addition to the reserve for bad debts that (h) Reserves for losses on bad debts your time of exercise exceeds the option price financial institutions.-Enter 5

However, if you are married filing sep-arately, substitute \$15,000 for the \$30,000. would have been allowable if the bad debt

443(d).

credit and a portion of retirement income line 19 Enter on lines 20(a), (b), (c), and (d) only that portion of the credits that credit, the balance of retirement income tributions and the purchase of a new principal residence can be applied to the are used to reduce the minimum tax Do credit and any credits for political con extent of the minimum tax on Form 4625 not reduce the minimum tax below zero

See sections 37, 41, 42, and 44 ENT PRINTING OFFICE 1975 O \$75-15

Note: If line 2 is more than either the adjusted exclusion or \$30,000 (\$15,000 if married filing separately) file this form even though you owe no minimum tax.

reserve had been maintained for all tax-able years on the basis of actual experi-ence. See sec. 57(a)(7)

(i) Depletion.---Determine any excess of deduction for depletion allowable under sec 611 over the adjusted basis of the

able year exceeds the sum of the items of tax preference in excess of \$30,000

(\$15,000 if married filing separately), the excess may be carried forward for 7 years

to reduce the amount subject to

mumitax Seesec 56(c)

Line 10-Tax Carryover from Prior

If this carryover is from more than one

(j) Capital gains.-Enter one half of the amount by which the net long-term capital gain exceeds the net short term

cess on a property by property basis.

prior year, use the carryover from the ear liest year tirst. Attach a statement show Line 14-1975 Net Dperating Loss

ing computation of the carryover

of the carryover that is attributable to the Line 20-Excess Credits.---If Form 1040, line 18 is zero you may be able to claim the unused portion of these credits

deferred minimum tax. See sec. 56(b)

purposes of computing the amount at thoutoble, the portion of the net operat ing loss carried over that is not attribut able to the deferred minimum tak has priority and is applied in reducing the 1975 takete income before the portion

1-11-21

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Cuttor: I line 9 is more than the 20, anter nate a aroot on the 14 ess 30% of excess of the 9 vertine 20. <ul> <li>30</li> <li>31 Subtract line 39 from the 13</li> <li>32 Subtract line 30 from the 17</li> <li>33 Subtract line 30 from the 17</li> <li>34 Attentive tax, add lines 28 (if applicable)</li> <li>31 and 31 Subtract line 38 (if applicable)</li> <li>31 and 31 Subtract line 39 (if applicable)</li> <li>31 and 31 Subtract line 39 (if applicable)</li> <li>31 and 32</li> <li>33 Attentive tax, add lines 38 (if applicable)</li> <li>34 and on the 13 or 100, line 163 (or form 1041, line 24 or 25, whichever is applicable).</li> <li>34 anount on line 13 or 100, line 163 (or form 1041, line 24 or 25, whichever is applicable).</li> <li>34 subtract on line 21 the total amount of capital grant distributions received.</li> <li>16 you reported capital grant distributions received.</li> <li>18 you reported capital grant distributions received.</li> <li>18 you reported capital grant distributions received.</li> <li>18 you reported capital grant distributions received.</li> <li>18 you reported capital grant distributions received.</li> <li>18 you reported capital grant distributions received.</li> <li>18 you report of the 21 the total amount of capital grant distributions received.</li> <li>18 you reported capital grant distributions received.</li> <li>18 you report of the 21 the total amount of capital grant distributions received.</li> <li>18 you report of the 21 the total amount of capital grant distributions received.</li> <li>19 you report of the 21 the total amount of capital grant distributions received.</li> <li>18 you report distrabutions the capital grant distributio</li></ul>	Cauton: I line 3 5 more than line 20, from line 14 lets 90% of eccess of line 9 ver line 2.0
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Revenue Code unless otherwise specified) (Section references are to the Internal Instructions

Sections 402(a)(2), 402(e), and 403(a)(2)(A) deal with cer-tain lump-sum distributions from qualified plans that are treated as capital gains or are subject to special averaging rules.

See section 1.1348–3(a)(5) of the regulations for exceptions to the definition of earned income.

See section 1.1348–3(b) of the regulations for the definition and examples of deferred compensation.

If you are a nonresident alien, "earned income" does not in-clude satisfies, weges, compensions, returnations, remou-ments, and other fried or determinable annual or periodic gains, points, and income subject to tax at the vale of 30 percent (or lower treaty rate) under section **87** [1a](1)(A).

Line 2--Deductions.--Include on this line any deductions that are required to be taken mito account under section of 2 in determining adjusted gross income and are properly allocable to or chargeable against earned income. These deductions include:

deductions attributable to a trade or business from which earned income is or may be derived.

expenses paid or incurred in connection with the per-formance of services as an employee, (2)

deductions allowable by sections 404 (employer con-tributions to an employer's trust or annuity plan) and 205(c) (employer contributions to qualified bond pur-chase plans). Ξ

deductions allowable by section 217 (moving expense) €

deductions allowable by section 1379(b)(3) (employei contributions to qualified persion, etc., plans), and 2

a net operating loss deduction to the extent that the operating losses carried to the travable year are properly allocable to or chargeable against earned in come. See section 1.1348-2(d)(2)(w) of the regulations for more more million and we are are are are an area. 9

Line 8--Tax preference offset.—See section 1.1348-2(d)(3) of the regulations for detailed information concerning tax preference items to be taken into account to determine the tax preference offset.

Line 9—Earned taxable Income,—"Earned taxable income" means the excess of the portion of taxable income attributable to earned net income over the tax preference offset.

See section 1.1348–2(d)(4) of the regulations for illustrations showing computation of earned taxable income.

NOTE: If this is a short period return, see section 1.1348–2(c) of the regulations.

16-82540-1 U S GOVERNMENT PRINTING DEFICE 1975-0-575-157

M059   In	tuvestment Interest Exnense Deduction		Port approximate the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the set of the s		Enter only incount applicable to each year
HUUL Pant of the Tressury I Revenue Service		S. BI	Note Identify amounts carried to other forms as ' 27 Carryover Enfer amount(s) from 1974 Form 4952, Inte.	s as "From Form 4952" (a) 1972 Innex 26 and 39	972 (b) 1973 (c) 1974
Name(s) as shown on return		Identifying number	28 Enter amount from line 13, column (a) plus \$25,000 29 Enter the larger of the amount on time 5 or \$25,000	00	
Identify taxpayer	T individual	Estate	Excess of amount on lune 28 over line 29		
Part 1 Interest Expense on Investment Indebter ness (See Instructions 3(a) and 9)	n Investment Indebter ness (a) and 9)	Deductuble In Arcst (b) Business (b)	Enter 50% of time 30 🕶 \$	Allocate amount to the earliest year first er of amount on tine 27 or 31 for each column	
1 Enter interest other than amounts reportable on lines 2 and	nts reportable on lines 2 and 3		33 Enter nonbusiness percentage applicable for each year 34 Nonbusiness portion—(multiply amount on line 32 by the percentage on line 33)	year by the percentage on line 33)	0/0 0/ <u>0</u>
2 Your promate share share share share share share from subchapter S corporations	ersmups		Induviduals—enter sum of all columns as interest on Schedule A (Form 1040) Estates and Trusts—enter only the amount excluded in determining net operating	st on Schedule A (Form 1040) uded in dotermining net operating loss	
4 Add each column	of amounts on line 4)		3S Business portion (excess of line 32 over line 34)	Enter total here 🕨 \$	
<ol> <li>Induvidual's enter \$25,000 (\$12,500 if married filing separately)</li> <li>Estates enter \$25,000; trusts enter zero</li> </ol>	,500 if married filing separately) nter Zero			040), Part II	
8 Excess of line 5 over exemption zero)	Excess of line 5 over exemption on line 6 (or line 7) (if line 5 is equal to or less than line 6	irne 6 (ar 7), enter			_
Note: If line 3 is zero and Port IV. plete this form. (Deduct inter	denty Nate: In the 3 is zero and Port W. Investment interest Expense Carryover from Fivor Years, is plete this form. (Deduct interest in full) However, il only Part IV is applicable, complet	ors, is not applicable, you need not com- omplete lines 9 throw 1:3 source ra-	37 Enter the 50% capital gain deduction claimed on your 1975 Schedule D	on your 1975	<i>üñ</i>
then go to Part IV	Other Hems	to Offset Into Trat Expanse	38 Allocate amount on tine 37 to the earliest year first 39 Interest carryover to 1976 (excess of time 36 over line 38)	st line 38)	
Note: If a net loss exists for column (a) or (c) items, enter such loss as a minus figure on the appropriate line. (See instruction 10.)	<ul> <li>(a) Ret to rethink (a) Income (2.6) Instruction 3(c)[*]</li> </ul>	(b) Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Contraction (c) - Figure 2 - Figure 2 - Figure 2 - Figure 2	<ul> <li>\$12,500, if married filing separately, zero, if a trust</li> </ul>		
9 Enter amounts other than reportable on lines 10, 11, and 12			General Instructions	investment property, and ainounts recaptured as ordinary income from the sale or exchange	of the limitation are carried to the following yea and deducted within limitations.
10 Your pro-rata share from partnerships	crships		<ol> <li>Who Must File.—Individuals, estates, and trusts are limited in the taxable year on the</li> </ol>	of investment property subject to section 1245 or 1250 provisions (2) investment expenses	Instructions for Completing Form
11 Your pro-rate share from subchapter S corporations	apter S corporations		requiction of interest expense an indepredicts incurred to purchase, or carry, investment prop- ent and intilleate property. Computation of the	are more beconcious of energy connected with the production of investment income. Such deductions are those allowable by Sections 162.	7. Identifying Number
12 Tour pro-rate strate trout estates and trues	mn (if column (a) or (c) shows a		initiation is required (u) if the total investment interest on line 5 exceeds the amount on line	164(a)(1) or (2), 166, 167, 171, 212, or 611 Depreciation is limited to the amount complited	social security number estates and trusts enter employer s identification number
loss, enter zero)			6 (or 7), or (b) if there is a carryover of dis allowed investment interest expense from a prior	under the straight inte mothod Dopletion is limited to an amount based on cost investment more and errores do not include ano	8. Parts to Complete.—Complete Part I, and, if applicable, Part II and III for the current
14 Total other offset items (sum of amounts on line 13) 15 Tentative limitation (sum of lines 6 (or 7) and 14—b	Total other offset items (sum of amounts on line 13) Tentative limitation (sum of lines 6 (or 7) and 14—but do not enter amount (sreal itian amou	nameurt on the 51	year 9 Americation of December 1 worked	amounts and expenses do not include any amounts connected with a trade or business.	year deduction immitation. Complete Part IV only if there is canyover of disallowed invest- mentingerest turn a prior vear.
16 Enter amount of capital gain from	16 Enter amount of capital gain from line 13, column (c) included on line 15 (limit such		a. Property held for investment includes all	D. Excess of out of power expenses is the amount by which expenses allowable under sections 162, 163 (exclude section 163(d) por-	9. Instructions for Part I Important DO
gain to extent line 8 exceeds the Note: For admistment of such P.	gain to extent line 8 exceeds the sum of columns (a) and (b) on intel 13) Note: For adjustment of such gain on Schedule D, see Schedule D instructions for return	turo fund	investments held for the production or raxable income or gain. Such property does not include property used in a trade or business.	tion), 164(a)(1) or (2), or 212 attributable to property subject to net lease, exceeds the in proceeding the struct process.	NDT DEDUCT as separate items or interest on your return the amounts shown on line 1, and the amount in cuting (a) on line 2 of Part 10
17 Enter excess of interest on line 5 over amount on line 1.5	Sover amount on line 10	-	to property subject to net lease is rental property that is treated for purpose of computing	come produced by such property e. Excess of net long term capital gains over	the amount in column (a) on tho 2. In rate in is required as part of the computation. Part II provides the computations and instructions for
18 Additional deduction (enter 50% of amount on line 17) 19 interest deduction limitation (sum of lines 15 and 16)	18 Additional deduction (enter 50% of amount on line 17) 19 Anterest deduction limitation (sum of lines 15 and 15). Combielte analysis (ness in Bart (1		the immistion as property held for investment The character of the income and expenses of	taxable year estinent.	deducting the interest expense. Enter the ap- propriote investment interest expense in col- imme (a) and (b) ac follows
20 Dicefford interest in current var	12 Interest deduction minitation (sum of mics to and to : compare appreciate mics mit a 20. Decement attacks in current was forwards of line 5 pure line 10. Committe line 15		such property does not comparing our computing the gain or loss with respect to rental property. Rental property is not lease property if either or tental property is not lease property if either or	4. Source of Amounts to Include	a In column (a) —Enter ONLY such interest that is attributable to property described in its
Allocating and Reporting Amount on Line 19	brting Amount on Line 19		Dott of these constraints exist (1) The lessor is ether guaranteed a specific return of income or is guaranteed in whole or in	b) Districtions b. Partnership. Dartnership S investment interest expense and	Structure 24. Structure 24. ONLY such interest that is attributable to refail
Note: (gentify all amounts canned to other forms as "From Form 4952	o other forms as "From Form 4952 "	(a) Nonhu, ness 1 (b) 110 265	purt against loss of income. (2) The sum of the deductions of the lessar	other items used in the computation. c. Subchapter S corporation — Taxpayer's	property described in instruction 2b, and on line 3 the amount described.
21 Enter the percentage each ainou	21 Enter the percentage each amount on line 4 is of the amount on line 5.	22	in the taxable year with respect to such prup- crty, which are allowable solely by reason of section 162 (other than rents and reimbursed	provide share of the corporation's investment interst expense and other terms of income and concerse that would be taken one account of	10. Instructions for Part IIIn determini- otal offset itenas in computing the limitati
Allocating and reporting Ilmitation.	Allocating and reporting limitation. 23 Anabustrate partial. Assumption amount on the 10 by account to a line 23 and the Allo		amounts) is loss than 15% of the income produced by such property. With respect to the	this limitation applied to such corporation. Such a mounty will be apportioned among the share-	deduction, certuin net loss amounts be shown and combined with other amounts
Individuals—enter as interest de	Nonousmess portion—timultiply amount on the 13 by percentage on time 23, construction findividuals—enter as interest deduction on Schedule A (Form 1040)		15% test, the isson may elect to: (1) treat all leased portions of a parcel of real property as environt to a supple lease and (11) element real	holders in a manner consistent with section $1374(c)(i)$ .	a. If either line [1] or line 11 is used, enter as a minus light any net loss that exists for home 0 10 and 11 in column (a) and for lines
Estates and Trusts—enter here c	Estates and Trusts—enter here only the amount excluded in determining net operating loss	355 Marine Date	publicit to a single rease, and (in example real property filat has been in use for more than 5 years.	d. Estates and trusts.—When there is dis- tributable net income, taxpayers will include	g and 10, the dot and 11, the colored failed for the colored failed and 10, the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored failed for the colored fai
23 Business portion—enter excess of fine 19 over line 22 Reporting adjustments on tax return required for business	23 Business portion—enter excess of line 19 over line 22 Reporting adjustments on tax return required for business portion (Complete either line 24 or	24 or 25)	3. Items to Use in Computing the Limita-	their share of (1) the net investment income, and (2) the orcess of net long term capital gain over net shortherm capital loss from the sale	D. LING 10. THE THE UNDER VEHICLE LEVEL STOTAL BETT USED to Offset AIVESTMONT INTEREST EXPENSE IS treased as ordinary income for purpose of the
24 Interest deduction on tax return Individuals—enter amount as	24 Interest deduction on tax return (excess of line 23 over sum of lines 2 and 3, column (b)) Individuals—enter amount as interest expense on Schedule E (Form 1040), Part II	()	tion a. Investment interest expense is the inter- est prad or accrued on indebtedness incurred	or exchange of investment property.	alternative tax, deduction for capital gains, and for tax preference items. See the Schedule D instructions for the respective return for treat-
Estates and Trusts—include in 25 Decrease interest expense deduct	in total on Form 1041, line 10 icted on return (excess of the sum of lines 2 and 3, colum	nn (b) over üne 23)	or continued to purchase or carry property held for investment or rental property subject	<ol> <li>Exceptions. The provisions of 65(d) do not apply to inferest on indeb nourred for the construction of property</li> </ol>	ment of such amount on the Schedule D. 11 Instructions for Part III
Estates and Trusts-Add to income on Estates and Trusts-Add to in	IndividualsAdd to income on Schedule E (Form 1045), Part III. Estates and ThristsAdd to income on Form 1041, Pres 3 and 8 in proportion to amounts on Pres 2 and 3 column (N).	amounts on lines 2 Mission Minut	to a net lease. Jaxies is meriou or account. Ing will determine the amount of interest to in- clude in the taxoble year.	used in a trade or husiness, or to any items used in the computation attributable to a spe- cific item of property and the indebtedness for	terest deduction initiation includes allowable nothismess and business deductions, alloca
26 Disallowed interest expense carryover (see note for limitation)	rryover (see note for limitation).	-	b. Exemption provided on line 6 (or 7). c. Net investment income is the amount by	such property, or if a written contract or commit- ment by the taxpayer for such indebtedness, was in officient for function and	
Note: Reduce the carryover by I or increased net operating	Note: Reduce the carryover by the amount of the norbusiness portion of time 20 that would or increased net operating loss in the tatable year had the deduction itritation and be	not have decrease en in effect	which investment income exceeds investment expenses. (1) Investment income includes the tollowing that are includible in gross income	structions, see section 163(d)(6) )	treated separately since the percentage for allocating is different in riach year Add the
c481082599-f		re-m 4952 (1975)	interest. dividends, rents from net lease prop- erty, royalites, net short term capital gains from	<ol> <li>Carryover of Disallowed Interest.— Amounts disallowed in the current year because</li> </ol>	allowable deductions to unity amounts av eaug detarmined in Part ill.
				US CUVENIMENT PRIMING OFFICE 1935575-167	€1831081099-1

	Special 10-1 ear Averaging Method (For Total Distribution from Qualified Retirement Plan) Attach to Form 1040 or Form 1041. • See separate instructions.	1975		Four 4922 (1925). Part of Special 10-Year Averaging Method Part was Elected or an Annuity Contract Received in 1974 (a) Total Received (b) Total Received (c) Total Received (c) Total Received (c) Total Octumes	Page 2 Columns (b)
Name(s) as shown on return		Identifying number		+/c1 C/A1	
Note: The ordinary incom lump-sum distribut amounts are not pro	Note: The ordinary income portion, capital gain portion, and current actuarial value of annuty (if applicable) of your lump-sum distribution should be shown on Copy B of your Form 1099R or other statement. However, if these amounts are not provided, ask your employer to turnish them to you.	r (it applicable) of your nent. However, if these		1 Capital gain portion from block 2, form 1099R	
Park I Use this Part i	Use this Part if Special 10-Year Averaging Method was Not Elected in 1974			mutpy reference of the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second se second second	
<ol> <li>Capital gain portion from Note: If you are a benefic by time 3 and multip 1041), Part II, Ince 10410, and a are "C individuals who do alternove tax, ente If you are not ente If you are not ente If you are not enter If you are not you are not enter If you are not enter If you are not enter</li></ol>	Capital gain porton from block 2, form 1099R benefit scruision (see instruction A), divide line 1 Note: If you are a beneficiary entitled to the death benefit scruision (see instruction A), divide line 1 Note: If you are a beneficiary entitled to the death benefit is amount on Schedule D (form 1040) or form 1041), prime 3 and multiply the result by line 5. Enter this amount on Schedule D (form 1040 or form 1041), prime 3 and multiply the result by line 5. Enter this amount on Schedule D (form 1040) or form 1041), prime 3 and multiply the result prime for the international form of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the result of the	-		1099F and identity in column as a "capital gain portion" of lump sum distribution fees death benefit exclusion." Individuals who do not need Schedule D to report any other gans or losses or in figure the all elementure fax, enter 50 percent of the amount on form 1040, line 29b. It you are not exclude to the death benefit rectusion. To you are not exclude to the death benefit rectusion. For all D99Fn rescridance with the previous inform of except identity as "Capital gain periods in of hump-sum except identity as "Capital gain periods in the previous inter-	
portion shown on F portion gantal gain porto "Capital gain porton fr 2 Drdinary income portion fr (see instruction A) 3 Add lines 1 and 2	portion shown on Form 1099R in accordance with the previous instructions except (dentify as "Capital gain portion of lump-sum distribution." "Capital gain portion form block 3, Form 1099R. Enter here instead of on Form 1040 or Form 1041 (see instruction A)	7 m		distribution."         2       Ordinary microme portion from block 3, Form 1099R. Enter here instead of on Form 1041 (see instead.         inter instead of on Form 1041 (see instruction A)         3       Add lines 1 and 2	
	Death benefit exclusion (see instruction A)	4		4 Death benefit exclusion (see instruction A)	
5 Total taxable amount (sub	Total taxable amount (subtract line 4 from line 3)	s		5 Total taxable amount (subtract line 4 from line 3)	
	· # · ·				
<ol> <li>Detection of the second strip</li> <li>Adjusted total taxable am</li> </ol>	11 Adjusted minimum distribution allowance (subtract line 10 from line 8)	11		Adjusted minimum distribution allowance (subtract line 10 from line 8)	
line 7)	line 7)	12			
14 Tax on amount on line 13 15 Multiply line 14 by 10. If 11ne 22 • • • • •		14 15		15 Multiply line 14 by 10. If no entry on line 6, skip lines 16 through 21, and also enter this amount on the 22	%
16 Divide line 6 by line 7 (see instruction E)	ee instruction E)	16 %			
17 Multiply line 11 by percentage on line 16	ntage on line 16	17		18         Subtract line 17 from line 6, column (c)         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .	
18 Subtract line 17 from line 6 19 10 percent of line 18 •	ke 6	19	~	20 Tax on amount on line 19. Use tax rate Schedule X (Single Taxpayer Rate) ⁺	
20 Tax on amount on line 19 21 Multiply line 20 by 10	20 Tax on amount on line 19. Use tax rate Schedule X (Single Taxpayer Rate) ⁶ · · · · · · · · · · · · · · · · · · ·	20		22 Subtract line 21 from fine 15	%
22 Subtract line 21 from line 15	e 15 • • • • • • • • • • • • • • • • • •		-	ttau an andiana interme nortion of lumasum distribution shown on line 22 of vour l	
<ul> <li>23 Divide line 2 by line 3 (see instruction E)</li> <li>24 Tax on ordinary income portion of lump-si Show this amount on Form 1040 or Form Form 4972" and increase the tax shown on Form 2000 for the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on the tax shown on tax shown on the tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown on tax shown o</li></ul>	23 Divide line 2 by line 3 (see instruction E)	23 % 24 6000 <b>4</b> 072 (1976)			6771-140-14 -
•Tax rate Schedule X can be found in Instructions for Form 1040.	d in Instructions for Form 1040.	Form 4912 (1975)			

### Individual Returns/1975 • Forms and Instructions

residence, the original use of which com-meness with your The term "principal resi-menes" releases to the place where you lived most of the year and has the same mean-ing as unders a single family struc-ture, a residential unit in a condominum ure, a residential unit in a condominum of the the source or the place where on of a duple, or a now house, and a reposited building deviced causties more the new structure and the struc-ture are structure to a structure of the new structure and a struc-med the new structure and a more the source register of the new structure are structure and the new structure are structure posts, a residence while trated as new the inst couplaint point of the inst couplaint with a structure posts, a residence while trated as new the inst couplaint, when the inst and the inst couplaint, when the structure posts, a residence while trated as new the inst couplaint, when the inst accupant, when the inst occupant, when the place is and the inst occupant, when the inst occupant, when the inst occupant, when the inst of purchase of under a binding contraded to purchase of |.⊑ Note: Except in the case of self-construction, you must aftach to your return a centification by the seller that the purchase pirce is the lowest price at which the residence was offered for sale after February 28, 1975, and that construction began before March 26, 1975 (See Instruction E ) Your social security number taxable year began after March 31, 1975 and 1975 Amount of credit claimed on residence sold. If you had an involuntary disposition as described in instruction H, do not fill in remainder of this form, check here  $\blacktriangleright$  and explaim  $\blacktriangleright$ . Date you spld residence. (If the date on line 13 is not within 36 months of the date on line 12, omit lines Date replacement residence acquired. (It self-constructed, check here  $\blacktriangleright$   $\Box$  and give date construction began and date you occupied the residence. If residence was not replaced within the replacement period. than line 15, omit lines 17 and 18 and enter zero on line 19, there is no recapture.) (If line 16 is less than Date you acquired residence on which you claimed credit. (If self-constructed date you first occupied the Cost (basis) of replacement residence, from Form 2119 or from statement. (It line 16 is equal to or is more Allowable credit. (Enter amount from line 7, 8, or 9(c), whichever is smallest.) Enter here and on Form 1040. June 53 Partill Recapture of Credit (Compite this part only if your taxable year began after Ma your previous taxable year you sold the residence on which you claimed the credit) 14 through 18 and enter zero on line 19, you do not have to recapture any of the credit on line 11.) . omit lines 15 through 18 and enter on line 19 the amount on line 11.) . . . . . . . . . . **Credit for Purchase or Construction** Adjusted basis of new principal residence. Subtract line 5 from line 4. (See Instruction F.) . Enter adjusted sales price of residence sold, from Form 2119, line 10 or from statement of New Principal Residence (5) Except in the case of self-construction, you must attach to your return a certification by the selfer that the purchase titication by the selfer that the purchase dense was offered for sale after feebuary for a large 3. 1975, and that construction began be the Mach 26, 1995. (2) The construction must have begun before March 26, 1975, (3) The residence must be acquired and occupied as your principal residence after March 12, 1975 and before January 1, 1977. (4) Except in the case of self-construction, a binding contract for the purchase of the residence must be entered into before January 1, 1976, and B. New principal residence.--The prop-erty purchased must be your new principal Enter \$2,000 (\$1,000 if married filing separately). Caution: If more than one pur-Less: Any gain from the sale of an old principal residence which is not recognized. (From attached Form 2119 or statement.) If your new residence was self-con-• chaser, an allocation must be made. See last paragraph of Instruction F . Attach to Form 1040. • Balance. (Subtract line 16 from line 15, if below zero enter zero.) . If new principal residence is self-constructed, date construction began Cost of new principal residence. (See Instruction F.) (b) Total of all other credits on Form 1040, Part IV . structed see next to last paragraph of Instruction F . . . (e) Enter amount from Form 1040, line 16c . Date new principal residence was acquired Date you occupied new principal residence ine 15 complete lines 17 through 19.) Multiply the amount on line 6 by .05 Subtract line 9(b) from line 9(a) Part Computation of Credit 5405" to the left of line 63 Name(s) as shown on Form 1040 pnncipal residence, Department of the Treasury Internal Revenue Service line 53 ···· 5405 Instructions <u></u> N e . ŝ ø ~ 00 σ 2 13 12 13 14 15 16 17 18 19

pursuant to e lease arrangement where a written option to purchase was contained in the original lease agreement.

-The Date construction commenced.

H. Recapture of credit.—The amount allowed as a credit on a purchase is recaptured in the event you sell or otherwise dispose of your respective within 36 months apter the date on which you acquired the residence (or, in the case of estif construction) after the day on which you instruction interface and which you instruction residence the resolutions for reminestance in a principal residence and for reminestance of the resolutions of reminestance of the resolutions of reminestance of the resolution Set of the resolutions of the remainest of the resolutions of the remainest of the resolutions of the remainest of the resolutions of the remainest of the remainest of the resolution Set.

If the cast of purchasing a new residence is at least equal to the adjusted Sales price of the old residence, no portion of the creat allowed is receptured However, if the cost of purchasing a new residence is less than the adjusted Sales price of the old res-gence, the lax for the year following the year of sale is increased by an amount thin credit solveng fractional portion of this credit allowed

Adjusted sales price of the old residence reduced (but not below zero) by cost of pur chasing the new residence

private adjustment shall be made for dif differences in intransiti be made for dif costs that increase both the seller's and going in the scale to you includes property that was in the subject of the prior offer or as intra subject of the prior offer or as cludes property that was included in the prior offer, the amount of the prior offer or shall be adjusted to reflect the fair market shall be adjusted to reflect the fair market shall be adjusted to reflect the fair market in the subject and the option offer or prior and property produced that with the time of such property produced that with the time of such property produced that with the time of such property option property such a determined at the time of the prior offer, while all additions are of the prior offer, while all additions are of the prior offer, while all additions are of the prior offer, while all additions are of the prior offer, while all additions are of the prior offer, while all additions are of the prior offer, while all additions are of the prior offer, while all additions are of the prior offer, while all additions are of the prior offer, while all additions are of the prior offer, while all additions are of the prior offer, while all additions are of the prior offer, while all additions are of the prior offer, while all additions are of the prior offer, while all additions are of the prior offer, while all additions are of the prior offer.

sale

F. Adjusted basis.—The cost of your new transmission of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actualities of the actuali D. Acquisition and occupancy test.—The rectify applies only to properly you across quired and occupred as your principal residence after March 12, 1975, and before pour active a provide a sequence day a sequence day and the principal and the than self-construction. It must also after than self-construction, it must also have been acquired by your markers and accured by your markers and accured a residence when legal the to the sconsever do you a settlement, or you marker a provide a possission of the pursuant to a bind ing contract to the when legal the to the sconsever to you a settlement, or you marker a mode possission of the pursuant to a bind ing contract the curred may urbecome entitled under the curred the your become until the marker become subtract to demand conveyance bein additional possis and occupancy tests publics.

E. How to claim credit.—Attach this form to your fax return on which the credit is cleimed. Attach Form 2119 or a statement river have any gain from the aste of an old principal residence that is not recognized Except in the asset of self construction, you must also attach a certification by the selfer that the purchase price site it owest price at which the residence was offered for ast offer event 202, and that construction began before March 26, 1975

The seller's written certification may be in any form so long as it is signed by the seller and contains the required information on purchase price and the date construc-tion commenced.

The following form for the certification statement will be accepted

Lectrify that the construction of the res-before at (specify address) was begin before march 26, 1975, and that this streteneous not been offered for sale after February 28, 1975 in a listing, a means of addrettsement at a lower pur-means of addrettsement at a lower pur-atse price that structures the price at which I solid the residence to (state at which I solid the residence to (state at which I solid the residence to (state at which I solid the residence to (state at which I solid the residence to (state at which I solid the residence to (state at which I solid the residence to (state at which I solid the residence to (state at which address, and social se curry number of purchaser) by contract dated (give date).

 $\left(\frac{\$30,000}{\$50,000}\times\$5,000=\$3,000\right).$ 

(Date, seller's signature and taxpayer identification number ) An offer to sell is limited to a listing, a written private offer or an offer by means of advertisement to sell a specified resi dence at a specified purchase price. In determining whether your new residence was sold at the lowest purchase price offered after February 28, 1975, appro-

Where a new principal readence is pur-transet by more than one person other than you and your spowe, the amount of than you and your spowe, the amount of the purchasers in proportion to there spectrue ownership interests in such the the purchasers in principal the spectra of the fundation that the sum of the recedt sall such the sum of the recedt sall such the sum of the recedt sall such the sum of the area spectra of the purpose, purt treated as equal bounds.

G. Purchase.--To qualify, the acquired property cannot be acquired by gift (in

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I. Parattes.—Out penalties and criminal fines and mynorament could result from table certification by a seller If it is found table certification by a seller If it is found table certification by a seller If it is found table is not in fact the lowest prote for which the readence was offered to rais alter february 28. 1975, then the statute provides that a seller who certified that it was, is liable to the purchaser for dam ages in an anound equal to the purchaser for dam ages in an anound equal to three times proceeding the secess over the lowest purchase prote provent the seller for a subgreat of a seller for the secess place for a seller for the seller correct pursuant to a subgreat part of a seller for the seller seller the seller of a subgreat the seller protect purchaser on this scale and a nonound seller second as a stroke under second of a seller for a subgreat seller for a subgreat seller a subgreat to be protect prices on the stroke seller as a stroke under seller a subgreat seller a subgreat seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under seller as a stroke under secler as a stroke under secler as a stroke under secler as a stroke under secler as a stroke under secler as a stroke under secler as a stroke under The recapture does not apply to the following types of the stagestion of a residence made on account of the death of the purchaser. (2) Disposition on account of the purchaser or substantial destruction of a residence by fire, storm, or lotter casually (described in section 165(c)(3)). (3) Compulsory and involuntary conver sion of the residence (within meaning of section 1033(a)), or A disposition pursuant to a settle ment in a divorce or legal separation pro ceeding where the other spouse retains the residence as a principal residence Adjusted sales price of the old residence

J. Denial of credit.—In the absence of the trapper's participation in or knowl edge of, a false extintiation by the select the credit is not denied to a stappayer who differenses dualities for the credit satisfy the new principal residence was addited because the series false soft or false the new principal residence was addited because the series of the credit of the new principal residence was addited because the series of the principal set of the commencement of construction is a to the commencement of construction is stable, no credit values are principal set esterice daes not quality as a new principal set was palsed way of which be a stable of which be was able which 20, 1973. Distributions For more information get Publication 591, Tax Credit for the New Home Buyer, available at any Internal Revenue Service

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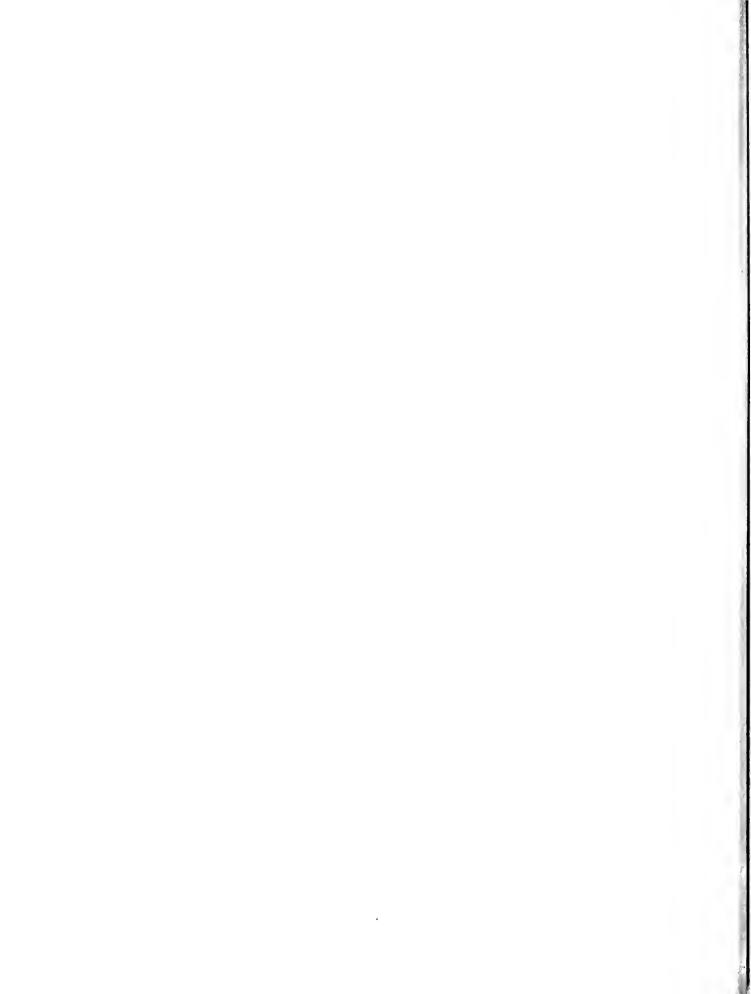
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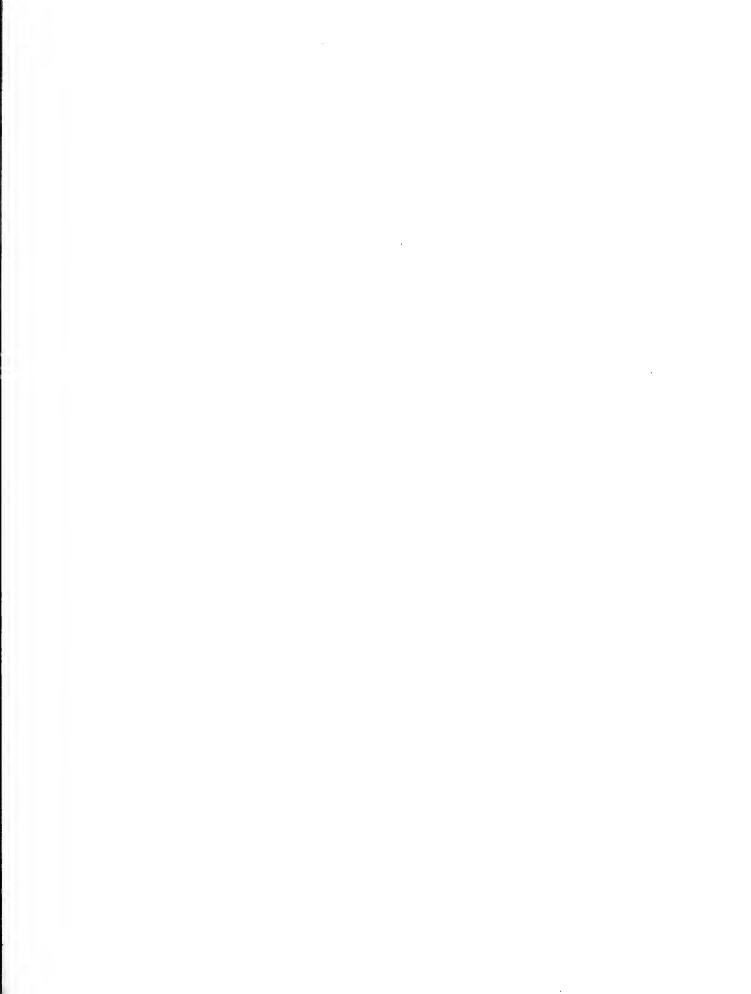
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