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## Department of the Treasury

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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,
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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.


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,


## Contents

## Guide to Basic Tables

Guide to Basic Tables, iv Introduction, v<br>Requirements for Filing, v<br>Changes in Law, vi<br>Section 1<br>Returns Filed and Sources of Income, 1<br>Section 2<br>Deductions and Exemptions, 43<br>Section 3<br>Tax Computation and Tax Rates, 65<br>Section 4<br>Taxpayers Age 65 or Over, 115<br>Section 5<br>State and Regional Data, 121<br>Section 6<br>Explanation of Classifications and Terms, 165<br>Section 7<br>Sources of the Data, Description of the Sample and Limitations of the Data, 179<br>Section 8<br>1975 Forms and Instructions, 189<br>Section 9<br>Index, 231

## Section 1

Returns Filed and Sources of Income
Cumulated income and taxes (table 1.1), 5 Nonjoint returns by marital status (tables 1.2, 1.3), 7,12

Sources of income (table 1.4), 13
Joint returns (table 1.5), 18
Computation of adjusted gross income (table 1.6), 22

Nontaxable returns (table 1.7), 29
Returns with presidential election campaign fund checkoff (table 1.8), 33
Form 1040A returns (tables 1.9, 1.10), 34,35
Returns by size of income under alternative concepts (table 1.11), 39

## Section 2

## Deductions and Exemptions

Itemized deductions:
By type (table 2.1), 47
Sources of income by marital status (table 2.2), 49

Taxes paid deduction (table 2.3), 50
Contributions deduction (table 2.4), 52
Medical and dental expenses (table 2.5), 53
Miscellaneous deductions (table 2.6), 55
Interest paid deduction (table 2.7), 57
Investment interest expenses (table 2.8), 58
Exemptions, by type (table 2.9), 59
Exemptions, by marital status (table 2.10), 64
Returns filed by dependents with unearned income (table 2.11), 64

Section 3
Tax Computation and Tax Rates
Type of tax computation (table 3.1), 73
Special income averaging tax computatio (table 3.2), 76
Maximum tax on earned income (table 3.3), 77
Sales of capital assets (table 3.4), 79
Total income tax (tables 3.5, 3.6), 81,86
Income tax before credits (table 3.7), 88
Additional tax for tax preferences (table 3.8
90
Taxpayments (table 3.9), 92
Tax overpayment (table 3.10), 97
Tax due (table 3.11), 102
Tax generated by rate (tables 3.12, 3.13),
105,111

Section 4
Taxpayers Age 65 or Over
Sources of income (table 4.1), 116
Itemized deductions (table 4.2), 119

Section 5
State and Regional Data
Sources of income (table 5.1), 124
Itemized deductions (table 5.2), 129
Exemptions (table 5.3), 133
By size of adjusted gross income (table 5.4) 137

## Introduction

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."

## Requirements for Filing

cipal cntenion 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.

## Changes in Law

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.

## Section 1

## Returns Filed and Sources of Income

## Contents

## Introduction, 1

## Number of returns filed, 1

Adjustments to gross income, 2
High-income returns, taxable and nontaxable, 3

## Text tables

1A Sources of income and selected tax items, 1974 and 1975, 1
1B Number of returns by marital status and size of adjusted gross income, 2
1CReturns with payments to an Individual Retirement Account and returns with selfemployed retirement deduction, 3
1D Number of nontaxable returns, classified by size of adjusted gross income and by size of various other income concepts, 3

## Charts

1A Returns filed, 1966-1975 by size of adjusted gross income, 2

## Basic tables

1.1 Selected income and tax items, by size and accumulated size of adjusted gross income, 5
1.2 Nonjoint returns: adjusted gross income, total deductions, exemptions, and tax items by size of adjusted gross income, 7
1.3 Nonjoint returns: sources of income by marital status, 12
1.4 All returns: sources of income, deductions, and tax items by size of adjusted gross income, 13
1.5 Joint returns: sources of income, deductions, and tax items by size of adjusted gross income, 18
1.6 All returns: computation of adjusted gross income, 22
1.7 Nontaxable returns: sources of income, deductions, and tax items by size of adjusted gross income, 29
1.8 Returns with and without presidential campaign fund checkoff: response boxes checked by marital status and size of adjusted gross income, 33
1.9 Form 1040A returns: sources of income and income tax after credits by marital status, 34
1.10 Form 1040A returns: sources of income, deductions, and tax items by size of adjusted gross income, 35
1.11 All returns, taxable returns, and nontaxable returns: number of returns, income, deductions, and credits, by size of income under alternative concepts, 39

## 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.)

Table 1A.-Sources of Income and Selected Tax Items, 1974 and 1975

| Itam | 1974 | 1975 | Incrase or decrease (-), 1975 over 1974 |
| :---: | :---: | :---: | :---: |
|  | (1) | (2) | (3) |
| Number of relume, total | $83,340,190$ | 92,229,332 | -1,110,858 |
| Taxable | 67,334,767 | $61.490,737$ | -5,844,030 |
| Nontaxable | 16,005,423 | 20,738,595 | 4,733.172 |
| Adjusted gross income less detict | 905.523.257 | 947.784 .873 | 42,261,614 |
| Sources of income |  |  |  |
| Salanes and wages (gross) | 758,628,835 | 795,399,462 | 36,770,628 |
| Business or prolession net profit less loss | 39,047,111 | 39,421,476 | 374,365 |
| Farm net proht less loss | 4,996,196 | 3.563.321 | $-1.432 .874$ |
| Partnership net profit less loss | 11,012,554 | 10,751,319 | -261,238 |
| Small Business Corporstion net profit less loss | 2,576,524 | 2,059,772 | -596,752 |
| Sates of caprial assets net gain less loss | 13.470 .125 | 14.071 .891 | 601.766 |
| Ovidends in adjusted gross income | 20,887,969 | 21,892,126 | 1,004,157 |
| interest receved . | 39,543,264 | 43,433.554 | 3,890,290 |
| Rent net income less loss | 3,811,349 | 3,432,694 | -378,652 |
| Hoyalty net income less ioss | 1,619,530 | 1,769,380 | 149.850 |
| Estates and trusts net income less loss | 2,331,536 | 2,554,324 | 222.787 |
| All other sources (nell)' | 20.701,059 | 24.537.55 | 3,836.493 |
| Statutory adjustments ${ }^{\text {a }}$ | 13,102,795 | 15.101.999 | 1,999,205 |
| Taxabie income | 573,605,736 | 595,492,866 | 21,887,131 |
| Total credits | 1,614,869 | 8,069,846 | 6,454,976 |
| Income lax ather credits | 123,464,526 | 124,382,197 | 917.673 |
| Addrionel tax for tax preferences | 142.574 | 144.100 | 1.525 |
| Total income tax . . | 123,607, 100 | 124,526,297 | 919,998 |
| Sall-emplcyment tax | 3.289.118 | 3.376.047 | 86.927 |
| Total tax liability ${ }^{\text {a }}$ | 127,003,401 | 127,938,931 | 935,532 |

'Comprises income from penstons and annuitues in edjusted gross income. geins end losses from sales of property other than capital
essets, Stete income tax refunds, alimony, and other income or loss.
${ }^{2}$ Compnses sick pey exclusion. moving expense deducton, employee business expense deduction, sell-employed retirement deduction, and tor 1975. peyments to en Individual Reurement Account end forfetted interest penalty
'The sum of total income tax, sell-employment tax, sociel secunty taxes on tip income, tax from recomputing pnor year investment credit. tax Irom recomputed prior-year work incentive (WIN) credit, tax on premature distributions, excess contributions tax, and "other" taxes NOTE Detall mey not add to total beceuse of rounding

Chart 2A

## Distribution of returns by form of deduction 1966-1975

1/Minimum standard deduction prior to 1970.

## 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 [All ligures are estimates based on samples]

| Slae of edjusted groes Income end martal atatud | 1974 | 1975 | Change, 1074 to 1975 |
| :---: | :---: | :---: | :---: |
|  | (1) | (2) | (3) |
| Total | 63,340,190 | 82,229,332 | -1,110,054 |
| Joint returns of husbands and wives | 44.226,527 | 44,140,085 | -86,442 |
| Separate raturns of husbands and wivas | 2.355.106 | 1.938.813 | -416,293 |
| Agtums of heads of househalds | 4.687 .819 | 4.983.339 | 295.520 |
| Returns ol surviving spouses | 213.520 | 155,521 | -57,999 |
| Returns of single persons | 31.857.218 | 31.011 .574 | -845,644 |
| Under \$5,000, total ${ }^{\text {a }}$ | 28,766,673 | 24,901.653 | $-1,864,520$ |
| Jont returns of husbands and wives | 4.771 .422 | 4.909 .737 | 138.315 |
| Separate seturns ol husbands and wryes | 1,093,389 | 843.868 | -248.521 |
| Returns of heads of househalds | 1525142 | 1489.206 | -35,936 |
| Returns of surviving spouses | 85.483 | 55.841 | -29.642 |
| Returns of single persons | 19.291237 | 17.603201 | $-1.688 .036$ |
| \$5,000 under \$ $\mathbf{1 0 , 0 0 0 \text { , total }}$ | 20,586,617 | 19,952.914 | $-633,703$ |
| Joint returns of nusbends and wives | 9.398,955 | 8,874,764 | $-524,191$ |
| Separate returis ol husbands and wives | 806,717 | 660.027 | -146,690 |
| Returns of neads of nowsenalds | 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 ....... ... | 15,670,256 | 14,963,680 | -706,570 |
| Jont raturns of nusbands and wives | 11,629.562 | 10,316,373 | $-1,313,188$ |
| Separate returns of husbends and wives | 343.802 | 307.693 | -36,109 |
| Returns of heads of househoids | 738,951 | 934.904 | 195.853 |
| Rellurns of surving 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 | 2,044,243 |
| Jont returns ol husbands and wives | 18.426,588 | 20,039.211 | 1.612.623 |
| Separate returns of husbands and wives | 111,198 | 127,225 | 16.027 138.928 |
| Returns of heads of housemolds | 330.465 | 469.393 | ${ }^{138} \mathbf{5}$.928 |
| Returns ol surving spouses | 33,708 | 28.415 | $-53.293$ |
| Retums of single persons | 1.414.683 | 1.746.641 | 331.958 |

Iincludes returns with no adjusted gross income
NOTE Detail may not add to total because ol 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 sec-
tion 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]

| Sources of income or tose | Size of aduuted grose income |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | $\begin{aligned} & \text { Under } \\ & \$ 55,000 \end{aligned}$ | $\begin{gathered} \mathbf{\$ 5 , 0 0 0} \\ \text { under } \\ \mathbf{S 1 0 , 0 0 0} \end{gathered}$ | $\begin{aligned} & \$ 10,000 \\ & \text { undep } \\ & \$ 15,000 \end{aligned}$ | $\begin{aligned} & \$ 15,000 \\ & \text { of more } \end{aligned}$ |
|  | (1) | (2) | (3) | (4) | (5) |
| Total number of retume | 1,793,081 | 36,999 | 178.203 | 293,472 | 1.288,407 |
| Retums with payments to an individual ratirament account: |  |  |  |  |  |
| Number of returns | 1.211.794 | ${ }^{22,638}$ | 132.543 | 215.407 | 84,206 |
| Adinsted gross income lass deficil Amount of deduction | $30,823.108$ $1,436,443$ | 52.179 12.310 | 1.063.818 | $2,740.018$ 217.764 | $26,997,101$ $1.105,792$ |
| Selanies and weges: |  |  |  |  |  |
| Number ol returns | 1.026 .019 | 12.518 | 101.856 | 184.969 | 726.676 |
| Amount of salanas and wages | $20.846,095$ $1.213,30$ | ${ }^{93,716}$ | $\begin{array}{r}809.510 \\ \hline 7.966\end{array}$ | 2.175.070 | 17,767.719 |
| Raturns with sell-employed retrement deduction |  |  |  |  |  |
|  |  |  |  |  |  |
| Adumberd gross income less deficil | 21,475,892 21.453 | 14,371 24.871 | 34,614 | 80,233 995.636 | 20.408.001 |
| Amount of deducton...s | 1,603,788 | 9,143 | 39,253 | 81,357 | 1,474,036 |
| Business net profit lass loss: |  |  |  |  |  |
| Number ol retums ... | 374.982 | 7.859 | 24.970 | 42.992 | 299.161 |
| Amount of businass nat profil lass loss | 9.819.334 | 31.661 6.709 | 170.056 21.654 | ${ }^{3988.953}$ | 9,278, 9864 |
| Amount of deduction | 1,061,923 | 6.709 | 21,664 | 44.830 | 988,720 |
| Farm nel profit less loss |  |  |  |  |  |
| Number of retums - ${ }^{\text {a }}$ | 97.696 | 3.599 | 8.765 | 11.282 | 74,130 |
| Amount of tarm nat profit lass loss | 1,595,613 | 9.074 | 46.992 | 84,258 | 1.455.289 |
| Amounl of deduction | 235,565 | 1.083 | 7.729 | 8.944 | 217,817 |
| Parthership nel profit lass loss |  |  |  |  |  |
|  |  |  |  |  |  |
| Amount of partnership net profit lass loss | 4.269.834 | $-34.783$ | 21.984 | 94.609 | 4.1880 .032 |
| Amount of ceduction | 622,323 | 1.528 | 6.716 | 17.65 | 596.424 |
| Small Business Corporation nel profil less loss. |  |  |  |  |  |
| Number of retums | 14.750 | 56 | (a) | (-) | 14,042 |
| Amoun ors less loss mal. Business Conporation net profil |  | -2.417 | 13 |  |  |
| Amount of doduction.. | 58.903 | 250 | 30 | ${ }_{4} 404$ | 58.219 |

(") Estumate is not shown separately beceuse of the small number of sample returns on which it was besed However, the date are included in
the appropnate totals
NOTE: Oetail may not add 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

## 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 oy both adding tax preferences to and subtracting investment interest from adjusted gross ncome.
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 sapital gains exclusion, equal to one-half the xxcess 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 i30,000 ( $\$ 15,000$ in the case of mamied lersons 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

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.

Table 1.1-Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income
[All figures are estmates based on samples-money amounts are in thousands of dollars]


Table 1.1-Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued
[All figures are estmates based on samples-money amounts are in thousands of dollars]


[^0]'Less than 005 percent
Income tax efter credits plus eddilional tax for-tax preterences
NOTE Detail may not add to tolal because of founding
able 1.2-Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income
[All figures are estmates based on samples-money amounts are in thousands of dollers]

| Stas of edjusted arose income | Nonjolnt returns |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Adjusted prost uncome lens sefleft | Total deductlona | Exemptiona (Amount) | Taxable Income |  | income tax after credits |  | Total Income tax |  |
|  |  |  |  |  | Number of returns | Amount | Number of retums | Amount | Number of returns | Amount |
|  | (1) | (2) | (3) | (4) | (5) | (8) | (7) | (8) | (9) | (10) |
| vtums, total ........................................ | 38,089,247 | 234,738,996 | 71,505,038 | 40,043.205 | 26,321,179 | 138,783,547 | 24,287,071 | 27,929, 62 | 24,268,717 | 27,950,088 |
| - adjusted gross income under $\$ 1,000$ | $\begin{array}{r} 260,304 \\ 4,293,607 \end{array}$ | $-1,223,799$ $\mathbf{2 , 4 5 7 , 9 1 7}$ | 6,759,339 | 263,681 $3,500,302$ |  |  | - | - | (.) ${ }^{279}$ | $\left({ }^{1}\right)^{1,619}$ |
| c,000 under \$2,000 . . . . . | 4.764,324 | 7.095.875 | 7,398.784 | 4,192,147 | 79.572 | 35.546 | 53,268 | 2,988 | 53,268 | 2,988 |
| , 000 under $\$ 3,000$.... . .... .. ..... | 4.115,468 | 10,210,330 | 6,529.713 | 3,852.263 | 2,992,825 | 744,744 | 1.318 .355 | 49.440 , | 1.318 .355 | 49.440 |
| -. 000 under \$ 5.000 | 3,376.406 | 11.759.226 | $5,431.770$ $\mathbf{5}, 185$ | 3,584,193 | 3,003,898 | 3,033,366 | 2,660,641 | 350, 107 | $2.660,648$ | 350.183 |
| . 000 under $\$ 5.000$ | 3,181,807 | 14,346,801 | 5,185,318 | 3,569.355 | 3,068.877 | 5,717.914 | 2,684,689 | 750.203 | 2.684.689 | 750.203 |
| 1.000 under 56.000 | 3,093,303 | 16,946.578 | 5,111,080 | 3.458.297 | 3.033.719 | 8.462 .480 | 2.767 .576 | 1,207.920 | 2.767 .616 | 1,208,008 |
| 1.000 under 57.000 | 2,497.805 | 16.177.274 | 4,173,484 | 2,665.439 | 2,477,053 | 9,989,756 | 2,370,162 | 1,414,176 | 2,370,164 | 1,414,187 |
| \%000 under 58.000 | 2.057 .853 | 15,392,711 | 3,556.276 | 2.310.901 | 2.047.487 | 9.542.555 | 2.031 .915 | 1,581,070 | 2,031,915 | 1.581.070 |
| \$.000 under \$9,000 . | 1,875,719 | 15,956,672 | 3,328,339 | 2.138 .202 | 1,667,947 | \$0.500.363 | 1.856,048 | 1,829.535 | $1,856.058$ | 1.829 .536 |
| ,000 under \$ 10.000 | 1.553.470 | 14,746,768 | 3.073 .713 | 1,660.350 | 1.537.029 | 9,881.579 | t.532,955 | 1,782,761 | 1,532,955 | 1.782,761 |
| 0,000 under \$11,000 | 1,355,022 | 14,200,753 | 2.682 .183 | 1,525.55t | 1,353,140 | 10.004,783 | 1,352,301 | 1,870,652 | 1,352,311 | 1.870,657 |
| 1.000 under $\$ 12.000$ | 1,074,056 | 12,352,500 | 2,381,672 | 1,245,346 | 1,072,024 | 8.743 .744 , | 1.088 .896 | 1,673,344 | 1.068 .898 | 1,673.403 |
| 2.000 under $\$ 13,000$ | 899.652 | 11.240.492 | 2.109 .887 | 1.011.017 | 898.249 | $8.123,461$. | 895.853 | 1,598,408 | 895.853 | 1.598,408 |
| 3.000 under $\$ 14.000$ | 715.997 | 9,655,068 | 1,8466.693 | 844.247 | 715.948 | 6.566 .592 | 715.148 | 1,398,655 | 715.148 | 1,398,655 |
| 4,000 under \$15,000 | 602.500 | 8.726.178 | 1.660 .734 | 727,619 | 601.754 | 6,338,962 | 601.754 | 1,296,954 | 601,777 | 1,296,980 |
| 5.000 under $\$ 20.000$ | 1,473,685 | 25,036,651 | 4,553.114 | 1,810,704 | 1,470,192 | 18,695,390 | 1,466,856 | 4,024,843 | 1,466,870 | 4,024,894 |
| 5.000 under $\$ 25.000$ | 459.893 | 10,163,821 | 1.750.673 | 604.067 | 456.623 | 7.780.221 | 457.510 | 1,839.573 | 457.618 | 1.840.236 |
| 5.000 under $\$ 30.000$ | 173,496 | 4,702,531 | 794,141 | 23,496 | 173,239 | 3.677 .618 | 173.195 | 947,082 | 173.202 | 947.252 |
| 3,000 under $\$ 50,000$ | 183.057 | 6.806,874 | 1.310.381 | 244.913 | 181.420 | 5.279 .178 | 180.554 | 1,553.002 | 160.607 | 1.554.156 |
| 2.000 under \$100.000 ...... ........: | 63,814 | 4,231,887 | 879,377 | 93.481 | 63,234 | 3,267,949 | 62.826 | $1.240,490$ | 62,934 | 1,243,044 |
| 50,000 under \$200,000 | 13,353 | 1,768,377 | 415,409 | 20,166 | 13,224 | 1,343,439 | 13.169 | 642.355 | 13,211 | 645,995 |
| 30,000 under $\$ 500,000$ | 3.600 | 1,036,034 | 255.793 | 5.362 | 3.560 | 776.608 | 3.535 | 442.723 | 3.559 | 446.743 |
| 30,000 under \$1,000,000 .. | 542 | 359,554 | 103,632 | ${ }_{9}^{816}$ | 527 | 256.595 | 526 | \$59,305 | 529 | 961.253 |
| 000.000 or more | 244 | 589,923 | 171.533 | 350 | 242 | 416.943 | 239 | 273,5\% | 242 | 279,095 |
| ble returns, total | 24,268,717 | 211,543,380 | 48,783,835 | 25,243,404 | 24,268,100 | 137,544,501 | 24,267,971 | 27,929, 162 | 24,288,717 | 27,950,08s |
| ) adjusled gross income | 279 | $-31,443$ |  | 429 | - | - | - | - | 279 | 1,619 |
| under $\$ 1,000$ | ( ${ }^{\circ}$ ) ${ }^{\text {a }}$ | (6) ${ }^{6}$ | 1018 | (*) ${ }^{\circ} 9$ |  | 23019 |  | 2988 |  |  |
| 000 under $\$ 2.000$ | 53.268 1.31035 | 82.613 | 10.643 | 39,951 | 53.268 | 32,019 | 53,268 | 2,988 | 53,268 | 2.988 |
| 1000 under 53.000 | 1,318,355 | 3,630,078 | 2.004 .132 | 994, 214 | 1,318,355 | 631,732 | 1,318, 355 | 49,440 350107 | 1,318,355 | 49.440 |
| . 000 under 54.000 | $2,660.648$ $2,684,689$ | $9,319,146$ $12,108,048$ | $4,182,032$ $4,263,747$ | $2,204,782$ $2.479,397$ | $2,660,648$ $2,684,669$ | $2,932,273$ $5,364,904$ | $2,660,649$ $2.686,669$ | 350,107 5,364,904 | $2,660,648$ 2.684 .689 | 350,183 750.203 |
| 1,000 under \$6,000 | 2.767,616 | 15,181,663 | 4,449,604 | 2.628 .242 | 2.767.576 | 8.103 .968 | 2.767.576 | 1,207,920 | 2.767 .616 | 1,208,008 |
| ,000 under $\$ 7.000$ | 2,370,164 | 15,360,025 | 3,850,616 | 2,449,320 | 2,370,962 | 9,060,159 | 2.370,162 | 1,414,176 | 2.370 .164 | 1,414,187 |
| ,000 under 58,000 | 2,031,915 | 15.201,034 | 3.450 .424 | 2.229.445 | 2,031.915 | 9.521.154 | 2.031 .915 | 1,581,070 | 2.031 .915 | 1.581.070 |
| ,000 under 59,000. | 1,856,056 | 15,789,279 | 3,242,473 | 2,000,171 | 1,856,048 | 10,466,660 | 1,856,048 | 1.829 .535 | 1,856,058 | 1,829,536 |
| ,000 under $\$ 10,000$ | ¢,532.955 | 14,551,957 | 2.857 .528 | 1.822.970 | 1,532.955 | 9,871.459 | 1.532.955 | 1.782.761 | 1.532.955 | 1.782.761 |
| 0.000 under $\$ 11.000$ | 1.352.319 | 14,172,093 | 2,652.044 | 1.519.407 | 1,352.301 | 10.000.672 | 1,352.301 | 1.870.652 | 1,352,311 | 1,870,657 |
| 1.000 under $\$ 12.000$ | 1,068,898 | 12,293,664 | 2,328,613 | 1,232, 100 | 1,068,896 | 8,733,296 | 1,068,896 | $1,673.344$ | 1,068.898 | 1.673.403 |
| 2.000 under $\$ 13.000$ | 895.853 | 11,193.024 | 2.081 .958 | 1,000.793 | 695,853 | 8.110 .274 | ${ }^{695.653}$ | 1.598.408 | 695.853 | 1,598,408 |
| 3.000 under $\$ 14.000$ | 715.148 | 9,643,948 | 1,834,345 | 843.011 | 715.948 | 6.966.592 | 715.148 | 1.398.655 | 715.148 | 1.338 .655 |
| 4.000 under $\$ 15.000$ | 601.777 | 8.714.854 | 1,649,359 | 727.013 | 601.754 | 6.338.962 | 601.754 | 1,296.954 | 601.777 | 1.296,980 |
| \$.000 under $\$ 20.000$ | 1.466 .870 | 24,919,733 | 4.453.249 | 1.800 .554 | 1,466.856 | 18.686.317 | 1,468,856 | 4,024,843 | 1,466,870 | 4,024,894 |
| 0.000 under $\$ 25.000$ | 457.618 | 10,109,84 | 1,744,009 | 601.559 | 457.594 | 7,765.081 | 457.510 | 1,839.573 | 457.618 | 1,840.236 |
| 5.000 under 530.000 | 173.202 | 4,694,791 | 787.607 | 230.219 | 173.195 | 3.676.798 | 173.195 | 947,082 | 173,202 | 947,252 |
| 0.000 under $\$ 50.000$ | ${ }^{180,607}$ | 6,720,776 | 1,220.75i | 249.532 | 180.561 | \$.259.504 | 180,554 | 1,553,002 | 180,607 | 1,554.156 |
| 0,000 under $\$ 100.000$ | 62,934 | 4,174,353 | 632.884 | 91.908 | 62.828 | 3.250 .333 | 62,826 | 1,240,490 | 62,934 | 1,243,044 |
| 00,000 under 5200,000 | 13.219 | 1,750,344 | 390.686 | 19,950 | 13, 185 | 1,340,353 | 13.169 | 642,355 | 13,211 | 645,195 |
| 100,000 under $\$ 500.000$ | 3.559 | 1,024.246 | 244.441 | 5,299 | 3,547 | 775.240 | 3.535 | 442.723 | 3.559 | 446.743 |
| 00,000 under $\$ 1,000,000$ | 529 | 351,490 | 92.488 | 797 | 526 | 258,310 | 526 | 159,305 | 529 | 161.253 |
| . 000.000 or more | 242 | 587,616 | 169.661 | 349 | 240 | 418.511 | 239 | 273.596 | 242 | 279.095 |
| I nontassbie retums | 13,820,530 | 23,195,819 | 22,711.408 | 14,799,601 | 2,053,079 | 1.239,046 | - | - | - | - |
| aturns, summary | 19.992116 | 44.646350 | 31304925 | 19.041880 | 035336 |  |  |  |  |  |
|  | 11,078,150 | 79,220,003 | 19,244,893 | 12,636,189 | 10,963,235 | 47,576.733 | 10.5556 .656 | 7.815,462 | $10.558 .708$ | 7.154.555 |
| 0,000 under \$ 15.000 | 4,647,307 | 56,174,992 | 10,661,170 | 5,353,779 | 4,640,315 | 40,177,542 | 4.633.952 | 7,838,014 | 4,633,987 | 7.8388 .104 |
| 5,000 or mere | 2.371.674 | 54,697,653 | 10,274,053 | 3,011,355 | 2,364,261 | 41.497.141 | 2.358 .410 | 11.122.970 | 2.358 .772 | 11,141,868 |

Table 1.2-Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Incomi Continued
[All figures are estimates based on samples-money amounts are in thousands of dollars]

| Ske of edusted gross income | Seporate raturna of husbande end wives |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Adjucted gross income lot dollett | Total deductiona | Exemptions (Amount) | Taxable income |  | Income tax efter credits |  | Total income tir |  |
|  |  |  |  |  | Number al raturn | Amounl | Number of returns | Amount | Number of returns | Amoun |
|  | (11) | (12) | (13) | (14) | (15) | (18) | (17) | (18) | (19) | (20) |
| All returns, total ...... | 1,938,813 | 13,216,126 | 2.863.339 | 2,988,685 | 1,507,472 | 6,112.240 | 1,407,842 | 1,695,545 | 1.407.735 |  |
| No adusted gross income $\$ 1$ under $\$ 1.000$ | 30.375 132.529 | -189.125 78.310 | 121.509 | $\begin{array}{r}39,083 \\ 163,940 \\ \hline\end{array}$ |  | (1) ${ }^{-}$ | - | - | 39 |  |
| \$1,000 under \$2.000 | 197.063 | 189,125 297277 | 121,509 | 163.940 291.034 | ${ }_{4}^{*}{ }_{40,492}$ | ${ }^{(1)} 13.647$ | 22.384 | 941 |  |  |
| \$2.000 under \$3,000 | 156.481 | 382.250 | 134,040 | 209.564 | 111,681 | 88.015 | 95,606 | 8.677 | 22,384 9506 |  |
| \$3,000 under 54,000 | 149.543 | 529.367 | 143.824 | 254,306 | 112,980 | 170.411 | 100.288 | 21,589 | 100,288 |  |
| 54,000 under \$5,000 | 177.885 | 797,217 | 169,822 | 300,286 | 165,083 | 339,924 | 139,768 | 26.930 | 138.768 |  |
| 55.000 under $\$ 6.000$ | 162,327 | 884.035 | 179,558 | 265,477 | 150,314 | 447,177 | 143,517 | 66,750 | 143.517 |  |
| \$6,000 under $\$ 7.000$ | 159,026 | 1,031.181 | 195.143 | 271,340 | 154.128 | 579.133 | 140,151 | 92.662 | 140,153 |  |
| \$ $\$ 8.000$ under $\$ 8.000$ under $\$ 9,000$ | 131,526 110.230 | 988,203 938.591 | 187,436 161538 | 192.763 <br> 168.72 <br> 155 | 131.168 <br> 110230 | 608,185 | 128.581 | 100,305 | 128.581 |  |
| \$9.000 under $\$ 10.000$ | 96,918 | 922,197 | 162,212 | 155.246 | 110,230 <br> 96689 | 610,881 607,163 | $\begin{array}{r}108.181 \\ \hline 6869\end{array}$ | 108,763 109607 | $\begin{array}{r}108.181 \\ \hline 68.689\end{array}$ |  |
| \$10.000 under \$11.000 | 73.357 | 769,859 | 140.224 | 104,570 | 72.558 | 525,722 | 72.550 | 100,216 | 72.558 |  |
| \$11,000 under $\$ 12.000$ | 85.748 | 982,860 | 206.154 | 123.754 | 84,638 | 662.419 | 84638 | 129,645 | 84.639 |  |
| \$12.000 under \$13,000 | 59,697 | 748,139 | 138.583 | 96.410 | 59.697 | 513.146 | 59,657 | 103.769 | 59,657 |  |
| $\$ 13.000$ under $\$ 14,000$ $\$ 14,000$ under $\$ 15,000$ | 48,993 39,898 | 661,192 575,145 | 109.732 110,275 | 68.722 69.515 | 48.993 39.898 | 482.737 396.354 | 48,993 39,898 | 102,832 <br> 85,117 | 48.993 39.898 |  |
| \$14,000 under 515.000 | 39,698 | 575.145 | 110,275 | 69.515 | 39.898 | 396,354 | 39,898 | 85,117 | 39.896 |  |
| \$15,000 under \$20,000 | 89226 | 1.498.002 | 256,924 | 144.268 | 88.963 | 1,097,886 | 88,963 | 258.229 | 88.967 |  |
| \$30.000 under $\$ 50.000$ | 6,394 | 229,481 | 30,998 <br> 808 | 12.818 9,759 | 6,057 6,349 | 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 |  |
| \$ $\$ 000000$ under $\$ 200,000$ | 654 | 85,710 | 20.720 | 1.025 | 628 | 65,434 | 629 | 34,330 | 622 |  |
| \$200.000 under $\$ 500.000$ | 146 | 41.890 | 10,003 | 212 | 142 | 31,779 | 140 | 18.470 | 140 |  |
| \$ $\$ 300,000$ under $\$ 1,000,000$ | 40 36 | 27.156 105.798 | 10.174 38.134 | 53 53 | 37 34 | 17.056 68.515 | 37 3 | 10,695 47253 | 38 35 |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Tixable returne, lotal | 1,407,735 | 12,265,219 | 2,326,686 | 1,885,210 | 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 $\$ 2.000$ | 22.384 | 36265 | 8.127 | 16.788 | 22.384 | 11.350 | 22,384 | 941 | 22,384 |  |
| \$2,000 under $\$ 3,000$ | 95,606 | 235.612 | 77.673 | 77.193 | 95.606 | 80.545 | 95,606 | 8.677 | 95,606 |  |
| \$ $\$ 3.000$ under $\$ 4.000$ | $\begin{array}{r}100.288 \\ \hline 39.768\end{array}$ | 356,632 628,523 | 90,582 135678 | 100.308 | 160,288 | 165,742 | 100,288 | 21.589 | 100,288 |  |
|  | 139.76 |  | 135.678 | 164.144 | 139.768 | 328.701 | 139.768 | 46,930 | 139,768 |  |
| \$5,000 under $\$ 6,000$ | 143.517 | 782.010 | 156,180 | 184.748 | 143.517 | 441.082 | 143.517 | 66.750 | 143,517 |  |
| \$6,000 under $\$ 7.000$ | 140.153 | 909.035 | 159.525 | 189.425 | 140,151 | 568.155 | 140.151 | 92,662 | 140,153 |  |
| \$7,000 under $\$ 8.000$ $\$ 8,000$ under $\$ 9,000$ | 128,581 | 967,020 | 183,976 | 178.844 | 128.501 | 604.200 | 128.581 | 100,305 | 128.581 |  |
| \$9,000 under $\$ 10,000$ | 96.689 | 921928 919,951 | 158,874 <br> 158,058 | 153.878 <br> 154,730 | $\begin{array}{r}108,181 \\ \hline 96689\end{array}$ | 608.576 607.163 | 108.181 <br> 96.689 | 108,763 109.607 | $\begin{array}{r}108,181 \\ \hline 96.689\end{array}$ | 1 |
| \$10.000 under \$19.000 | 72.550 | 761,373 | 132,879 | 102,772 | 72.550 | 525,722 | 72.550 | 100.216 | 72.558 |  |
| \$11.000 under \$12,000 | 84.639 | 970.167 | 185.108 | 122.690 | 84,638 | 682.419 | 84.638 | 129.645 | 84,639 |  |
| \$12.000 under \$13,000 | 59,657 | 747.626 | 938.531 | 96,380 | 59,657 | 512.715 | 59.657 | 103.769 | 59.657 |  |
| \$13,000 under \$14,000 | 48.993 39.898 | 661.192 576,145 | 109.732 10.275 | 68.722 69.515 | 48,993 3989 | 482,737 | 48,993 | 102,832 | 48,993 |  |
| \$14,000 under \$15,000 | 39.898 | 576,145 | 110,275 | 69.515 | 39,898 | 396,354 | 39,898 | 85.117 | 39.898 |  |
| \$15.000 under $\$ 20.000$ | 88.967 | 1,494,045 | 253,346 | 143.102 | 88.963 | 1,097,886 | 80,963 | 258.229 | 88.967 |  |
| \$20,000 under \$25,000 | 19.859 | 431.178 | 85.830 | 42,206 | 19,859 | 303,143 | 19,819 | 78.808 | 19.859 |  |
| \$25.000 under $\$ 3.0000$ | 8.057 | 213,380 | 30,533 | 12.806 | 8.057 | 170.041 | 8,057 | 52.118 | 8.057 |  |
| \$30,000 under $\$ 50,000$ | 6.343 | 227.043 | 46.030 | 9.677 | 6,342 | 171.378 | 6,342 | 57.584 | 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 | 622 | 81.616 | 15,959 | 990 | 621 | 84,769 | 621 | 34,330 |  |  |
| \$200,000 under $\$ 500000$ | 140 | 40.121 | 8.722 | 203 | 140 | 31.197 | 140 | 18,470 | 140 |  |
| \$500,000 undel \$1,000,000 | 38 | 25.066 | 8.994 | 51 | 37 | 17.056 | 37 | +0,695 | 38 |  |
| \$1,000,000 or more | 35 | 104.576 | 36.326 | 53 | 33 | 68.502 | 33 | 47,253 | 35 |  |
| Total nontaxable retums | 531,076 | 952,913 | 534,857 | 1,101,458 | 90,769 | 52,987 | - | - | - |  |
| All retums. summary |  |  |  |  |  |  |  |  |  |  |
| Under \$5,000 | 843.868 | 1.895.295 | 733.042 | 1,258,214 | 432.285 | 608, 162 | 358.946 | 78.138 | 3586,085 |  |
| \$5,000 under \$ $\$ 10,000$ | 660.027 307.693 | 4,784,207 <br> $3,738,195$ | 285,887 704.968 | $\begin{array}{r}1.050 .996 \\ \hline 62.970\end{array}$ | 642.529 305784 | 2.852 .539 2.580378 | 617.119 <br> 305.744 | 478.087 521579 | 617.121 305745 |  |
| \$15,000 or mors | 127,225 | 2,820,432 | 539,444 | 214,483 | 126,874 | 2,071,163 | ${ }^{1} 26.733$ | 517.743 <br> 817 | 126.784 |  |

Foolnote al end of table Continued
[All figures are estmates based on samples-money amounts are in thousands of dollars]


Table 1.2-Nonjoint Returns: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income Continued
[All Figures are estumates based on samples-money amounts are in thousands of dollars]


Foonote at end of table Continued
[All figures are estimates based on samples-money amounts are in thousands of dollars]


[^1]Table 1.3-Nonjoint Returns: Sources of Income by Marital Status
[All ingures are estrmates based on samples-money amounts are in thousands of dollars]

$(\cdot)$ Estimate is not shown separately because of the small number ol sample returns on which it was based However. The data are included in the appropnate totals
NOTE Detall may not add to total because of rounding

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


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

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow[t]{2}{*}{Ster of sajutiod grous neome} \& \multicolumn{2}{|l|}{Totas adjutments} \& \multicolumn{2}{|l|}{Toual deductions} \& \multicolumn{2}{|l|}{Stunderad defuction} \& \multicolumn{2}{|l|}{Hemizod deductlons} \& \multicolumn{2}{|l|}{Exemptions} \& \multirow[t]{2}{*}{\[
\begin{gathered}
\text { Number } \\
\text { of return } \\
\text { wth no } \\
\text { taxsbie } \\
\text { income }
\end{gathered}
\]} \& \multicolumn{2}{|l|}{Texable income} \& \multicolumn{2}{|l|}{} \\
\hline \& Number of
returns \& Amount \& Number of \& Amount \& Number of
returns \& Amount \& \begin{tabular}{l}
returns \\
Number of
\end{tabular} \& Amount \& Number \& Amount \& \& Number of returns \& Amount \& \[
\begin{aligned}
\& \text { Number of } \\
\& \text { returns }
\end{aligned}
\] \& Amount \\
\hline \& (1) \& \& (43) \& (44) \& (45) \& (46) \& (47) \& (48) \& (49) \& (50) \& (51) \& (52) \& (53) \& (54) \& (55) \\
\hline N1 retume, towa \& \multirow[t]{2}{*}{\[
9,024,255
\]
\[
43.940
\]} \& \multirow[t]{2}{*}{\[
15.101,999
\]
\[
\begin{gathered}
167402 \\
1825<6
\end{gathered}
\]} \& 0.585.54 \& 223,181,776 \& \multirow[t]{2}{*}{\[
55.511 .480
\]} \& \multirow[t]{2}{*}{\[
100,921,1,1
\]} \& \multirow[t]{2}{*}{26.074 .061} \& 122.260,601 \& \multirow[t]{2}{*}{\[
212.202 .596
\]
\[
1.742,610
\]} \& \multirow[t]{2}{*}{159.140 .845} \& \multirow[t]{2}{*}{\[
\left.\begin{array}{|}
16.376 .330 \\
643.791
\end{array} \right\rvert\,
\]} \& \multirow[t]{2}{*}{\[
65,852,602
\]} \& 595,922.866 \& \multirow[t]{2}{*}{65.854.734} \& \multirow[t]{2}{*}{132.452.004} \\
\hline No adusted qross ma \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \\
\hline \$1, under \$1.000 \& \({ }_{6}^{59.3627}\) \& \begin{tabular}{l}
185.567 \\
136.998 \\
\hline
\end{tabular} \&  \& \begin{tabular}{l}
7610.420 \\
8.647 .566 \\
\hline
\end{tabular} \&  \& 7559.726
8.547592 \& \(\xrightarrow{20.057}\)\begin{tabular}{l}
51.008 \\
\hline
\end{tabular} \&  \&  \&  \&  \& ] 87.768 \& . 107 \& \({ }_{\substack{8.214 \\ 79.572}}\) \& \({ }^{85}\) \\
\hline \$2, 2000 undee \(\$ 2.0000\) \& \({ }^{105.278}\) \& \({ }^{1669.95}\) \& 5.002.560 \& 8, 8 839.304 \& \({ }^{\text {S }}\) \& - \& - 9.2 .370 \&  \&  \&  \&  \& \({ }^{2} \mathbf{2}, 193,280\) \& 744.829 \& 2,19.572

2,
3,30 \& 105.978 <br>

\hline S4.000 undeer s5.,000 \& [171.361 \& 3350,516 \& ${ }^{4} 5.543 .4546$ \& 7,877,136 \& ${ }_{4}^{4} 8.2159 .605$ \& | 7,168237 |
| :--- |
| 6.977686 | \&  \& - $\begin{array}{r}620.326 \\ 889.451\end{array}$ \& - 8, 8.660 .45 \& -6.657.619 \& + 1.336 .444 \&  \&  \& | 3,231.395 |
| :--- |
| $3,827.504$ | \& - $\begin{aligned} & \text { 457.515 } \\ & 970.1516\end{aligned}$ <br>


\hline  \&  \& ${ }_{4}^{443,373}$ \& ${ }_{4}^{4} 4737.247$ \& \%.809265 \& ${ }^{4.2454 .055}$ \& 7.103.407 \& ${ }_{690}^{493,192}$ \& 1.405.8588 \& ${ }^{10.312 .187}$ \& 7,733826 \& | 347939 |
| :--- |
| 7598 | \& 4.389 .313 \& 10.148 .309 \& 4.3993313 \& 1.639.595 <br>

\hline ${ }_{5}^{5} 5.00000$ undeen $\$ 9.0000$ \& ${ }_{303,408}^{2689}$ \& ${ }_{4}^{455.408}$ \& 3.899.630 \& 7530.142 \& 3.1.30.204 \& ${ }_{5}^{6.352 .766}$ \& ${ }_{719} 19.426$ \& ${ }^{2}$ \& 9,350,627 \& (t.012.58 \& ${ }_{97} 9$ \& ${ }_{\text {3,751.733 }}$ \&  \& ( ${ }_{3}^{3,7568.1,332}$ \& ${ }_{\substack{2,441.273}}^{2.02384}$ <br>

\hline | 58.000 |
| :--- |
| 59000 |
| undereer 51.90000 |
| 10.000 | \& 3347.033

367239 \& 527.823
498235

493 \& $\underset{\substack{3.725 .148 \\ 3.476 .77}}{\substack{\text { a }}}$ \&  \&  \&  \&  \& | $2,73.954$ |
| :--- |
| 3.405 .299 | \& 9, 9.4946368 \&  \& 61255

43686 \&  \&  \&  \&  <br>
\hline \$10.000 undeer \$ $\$ 1.000$ \& 393.697 \& 533.316 \& 3.282.636 \& 1823757 \& 2.174.725 \& \& \& 3.541191 \& 8.988267 \& \& \& \& \& \& <br>
\hline S1000 \& ${ }_{3}^{300.475}$ \& 53937.78 \&  \& 7526.423 \& \& \& +1, 18.95965 \&  \& coiole \&  \& \&  \&  \& ${ }_{3} .102023235$ \&  <br>
\hline (ex \& 391,486 \& 525.607 \& ${ }_{2,926.377}$ \& 8.153 .939 \& 1.600, 184 \& 3.434.315 \& 1.326,193 \& 4,719.619 \& ${ }_{9} 9.052 .085$ \& ${ }_{6}^{6.788 .956}$ \& 5.252 \& ${ }_{2} 9321125$ \& ${ }^{24.572 .969}$ \& ${ }_{2}$ \& ( $\begin{aligned} & 4.155 .625 \\ & 4.57 .145\end{aligned}$ <br>
\hline \$14.000 unceer S15.000 \& 388.841 \& 532.577 \& 2.683 .637 \& 8.012.235 \& 1.390 .322 \& 3.200.337 \& 1.293.315 \& 8.811.958 \& 8.517 .542 \& 6.388,055 \& ${ }_{4} 4.521$ \& 2.679116 \& 24.513 .531 \& 2.679116 \& 4.566.559 <br>
\hline \$15.000 under 520.000 \& ${ }^{1} 1.773 .0969$ \& 2.397 .358
1.977722

1 \&  \& | 35.492 .520 |
| :--- |
| 27789595 | \& 4.624.019 \& (1,69,484 \&  \& ${ }^{23}$ \& 34,781.699 \& ${ }_{\text {cosen }}^{26.085 .590}$ \& -17.598 \& (1033.776 \& $\begin{array}{r}117.47 .678 \\ \hline 8.932368 \\ \hline\end{array}$ \& (0,355,76 \& ${ }^{22.627 .437}$ <br>

\hline \$25.000 undeer $\$ 50.0000$ \& . 694.1836 \& 1.140 .444 \& 2744.255 \& 13493.501 \& ${ }_{4} 43.6299$ \& ${ }^{1.210 .170}$ \& 2.270.556 \& ${ }_{1}^{12,2933331}$ \& \& \& ${ }_{3.722}$ \& ${ }_{\text {2 }}$ \& ${ }_{\text {che }}$ \& ${ }^{5.770 .533}$ \& +11,9323969 <br>

\hline  \& ${ }_{29292671}^{8047}$ \& (1.032, ${ }^{1.892}$ \& $\begin{array}{r}2.747 .618 \\ \hline 781.406 \\ \hline\end{array}$ \& +17.950,366 \& ${ }^{297} 83.896$ \& ${ }_{1} 710.5880$ \& | 2.499 .781 |
| :--- |
| 7319 | \& (1,088.834 \& 2,966.496 \& 7- ${ }_{\text {7 }}$ \& | 4.091 |
| :---: |
| 2230 | \& 2.743.577 \&  \&  \& 19.022 .487

13835110 <br>
\hline \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline \& \& \& \& \& \& \& \& \& \& 78421 \& 219 \& 29976 \& \& \& ${ }_{3}^{7.375893}$ <br>
\hline \$50,0000 under 51.000 .000 \& 670
167 \& 7.550

4.59 \& | 3.289 |
| :--- |
| 1.124 | \& 551.990

653,176 \& \begin{tabular}{|c}
33 <br>
11

 \& 

82 <br>
27
\end{tabular} \& 3.256

1.113 \& 551.908
653.149 \&  \& ( $\begin{array}{r}9619 \\ 2.861\end{array}$ \& 51 \& 3,
$\substack{\text { 1.288 } \\ 1.105}$ \& +1.636.005 \& 3.228
1.105 \& - $\begin{array}{r}\text { 981.697 } \\ \text { 1.102 } 398\end{array}$ <br>
\hline Texebie rotume 10 tas \& 8.200,044 \& 13,46,474 \& 61,489,027 \& 184,381,832 \& 36.96, 214 \& 70,027,538 \& 24,52, 813 \& 14,354.294 \& 165.06, .352 \& 123,794.565 \& 6,977 \& 61,43, 760 \& 590,413,547 \& 61.485.866 \& 131,596,483 <br>
\hline No duvisted foss ncome \& ${ }^{146}$ \& ${ }^{169}$ \& \& \& \& \& \& \& .6.562 \& . 4.922 \& (9) ${ }^{1.710}$ \& \& \& (') \& [" <br>
\hline \$1.000 Undees 52.0000 \& ] 29.753 \& 0.324 \&  \& [10.845 \& $\begin{array}{r}39227 \\ \text { 1.303.704 } \\ \hline\end{array}$ \& $\begin{array}{r}1.9 .335 \\ \hline 1.95976\end{array}$ \& \& \& ( 53.292 \& ${ }^{39949696}$ \& ${ }^{2} .158$ \& ( $\begin{array}{r}53268 \\ 1.318355 \\ \hline\end{array}$ \& 32.019 \& (1.318.375 \& <br>
\hline S3.000 unceersisiose \& 81
8
1
1570 \& 117.343 \& ${ }^{2}$ \& ${ }_{\text {cole }}^{2,271.362}$ \& 2,662:187 \& 4.194.725 \& ${ }_{4} 15.586$ \& ${ }^{76.638}$ \& 3,036,464 \& 2.277 .045 \& \& ${ }_{2}, 7.05 .697$ \& 2.957 .103 \& ${ }_{2}$ 2,707.746 \& ${ }_{4} \mathbf{4 9 6 . 9 9 3}$ <br>
\hline \& 115.734 \& 145.375 \& 3.085 .734 \& 5.027 .188 \& 2.935 .594 \& 4.719.356 \& 150,140 \& 307.812 \& 4.180.856 \& ${ }^{3135.574}$ \& \& ${ }^{3.085 .675}$ \& 5.784 .104 \& 3,085,119 \& <br>

\hline S5.000 underer 55.000 \& | 185299 |
| :--- |
| 223674 | \& - 29649492 \& (3.441, 10 \& 5.71.1939 \& | 3176.232 |
| :--- |
| 3106276 | \& 5.16.573 \& 264978 \& ${ }_{8}^{604} 83823$ \& 5. 5.218 .332 \& 3,913.435 \& ${ }^{349}$ \& - 3.44 .1 .033 \& (1.219,428 \&  \& 1.505.100 <br>

\hline ${ }_{57}^{51.000}$ undeer 58.000 \& ${ }_{261916}^{223,4,}$ \& 386.120 \& 3.544.369 \& ${ }_{6.563 .667}$ \& 2,957:996 \& 5.032:133 \& 586.373 \& 1.551 .534 \& 1,7080.064 \& 5.780 .236 \& \& ${ }_{3,544}$ \& 14.209.257 \& 3.554.354, \& ${ }_{2}$ <br>

\hline \$89.000 undoer $\$ 1.00000$ \& | 318.436 |
| :--- |
| 332.557 | \& | ¢ |
| :--- |
| 469,1892 |
| 6.162 | \& | 3.520 .078 |
| :--- |
| 3.349 .347 | \& | 6.859 .264 |
| :--- |
| 6977.286 | \& | $2,336.795$ |
| :--- |
| 2386.31 | \& | 4.707.979 |
| :--- |
| 1154.962 | \& \% 789.283 \& [ \&  \& 6.240.802 \& ${ }^{76}$ \& ${ }_{3.520 .032}$ \& [16.842.399939 \&  \&  <br>

\hline \$10.000 under 511.000 \& 381.945 \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>

\hline \$11.000 undee $\$ 12.2000$ \& | 3459.973 |
| :--- |
| 38577 |
| 307 | \& ${ }_{8}^{57876.83}$ \&  \&  \& +1.914.595 \& | 3.568 .869 |
| :--- |
| 3.37651 |
| 1 | \& 1.150.932 \&  \&  \& 6.531.127 \& \& - \& - 21.51 .51 .5048 \&  \& ${ }^{3.8,855.287}$ <br>

\hline \$13.000 undee stit.000 \& 383.227 \& 511.16 \& ${ }_{2}$ 2.887 385 \& 7.959662 \& 1.567.491 \& 3.407 .021 \& 1.299989 \& 4.552.64 \& 8.867025 \& 6.650 .176 \& ${ }^{82}$ \& 2.887.337 \& ${ }_{2}^{24.365 .600}$. \& 2.887.337 \& ${ }^{4.481 .685}$ <br>
\hline \$14.000 undee s515.000 \& з83282 \& 522.156 \& 2.656.769 \& 7846313 \& 1.378.923 \& 3173.782 \& 1.277 946 \& 4.673 .131 \& 8.388 .700 \& 6.291.423 \& \& 2,656,745 \& 29,36,716 \& 2.656.745 \& 4500,096 <br>
\hline 515.000 under 522.000 \& 1.750.705 \& ${ }^{2} 2.351 .2655$ \& ${ }^{10.260 .328}$ \& 34,793,476 \& ${ }_{4}^{4.598 .8988}$ \& 11.545.767 \& \& ${ }^{23.247,709}$ \& ${ }^{34,381.742}$ \& ${ }^{257785,726}$ \& \& 10.559.593 \& ${ }^{116.812,584}$ \& 10.259.593 \& 22507562 <br>
\hline \$25.000 undee 350.0000 \&  \& 1.1.196.246 \& ${ }_{\text {che }}^{5,733,934}$ \&  \& 1.577, 47.205 \&  \& - \& ${ }_{\text {12, }}^{12.1999 .595}$ \& - 19.4 .46 .6357 \& - \& ${ }_{681}^{117}$ \& 2.573.253 \&  \&  \& 17.881 .722
11.896 .880
19 <br>
\hline \$30.000 under 550.0000 \& ө39 440 \& 1,922,106 \& 2,7344473 \& 17.523.439 \& 296,378 \& 757,738 \& 2,438.035 \& 16.765 .701 \& 9.914.419 \& 7.435 .528 \& 329 \& 2.734.144 \& 74.718.805 \& \& 18.966.314 <br>
\hline \$50.000 under 5100.000 \& 290.806 \& 1070.991 \& 776.422 \& 8.903.149 \& 42.986 \& 109.974 \& [73,436 \& 8,793,675 \& 2.955.569 \& 2.216,637 \& ${ }_{298}$ \& 7776.124 \& 40, 113.763 \& -776,125 \& 13,796,614 <br>
\hline S100.000 under \$200000 \& ${ }_{50}^{50,019}$ \& 240.998 \& 151.615 \& 3.5297593 \& ${ }^{4.163}$ \& 10.519 \& 147.452 \& 3519.2.23 \& 576.187 \& 432.140 \& 184 \& 51,431 \& ${ }^{5} 5.865 .601$ \& [51.431 \& <br>
\hline \$500.000 unneer 51.0000000 \& 667 \& ${ }^{\text {7,031 }}$ \& cole \& \& ${ }_{33}$ \& (398 ${ }_{82}$ \& \& (1632.655 ${ }_{518.058}$ \& (10, 1 \& - \& \& \& |i.604.099 \& 28.91 \& ${ }^{3.3739 .935}$ <br>
\hline \$1.000.000 or maxe \& \& 4382 \& 1,112 \& 629881 \& 10 \& ${ }^{25}$ \& 1.102 \& 624.956 \& 3.771 \& ${ }_{2.828}$ \& 11 \& 1.101 \& 1.691.952 \& 1,101 \& 1.101.264 <br>
\hline Total nomaxaste rotume \& 734.211 \& 1.637,528 \& 20.096.514 \& 38,799.948 \& 18,544,266 \& 93.643 \& 1.552.48 \& 7.966.306 \& 47.135.74 \& 35,366.20 \& 6.359.75 \& 4.368. \& 5.079 \& 4,368.849 \& 655,56 <br>
\hline All retums. summay \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>

\hline Usoer 55.00000000 \& $\begin{array}{r}648.045 \\ 1,547.514 \\ \hline\end{array}$ \& (1.295.699 \& $\xrightarrow[\substack{24.258062 \\ 19.952 .314}]{\text { a }}$ \&  \& | 23.54 .663 |
| :--- |
| 16.188 .602 | \& 38.2386988

27563282 \& | 709.449 |
| :---: |
| 3.764.312 | \& 192.2931 \& (20.039.554 \&  \& 15.563.999 \&  \&  \& - $\begin{aligned} & \text { 9.339.9.95 } \\ & 19.226 .362\end{aligned}$ \& ${ }^{1.538 .979} 1$ <br>

\hline \$10.000 undee \$15.000 \& 1.930.302 \& \& 14.9566680 \& 9.697.827 \& ${ }_{8} 8$ B07,708 \& 17.518.919 \& 6,155,972 \& 21.178 .908 \& ${ }^{44} 4330.565$ \& ${ }^{33,246.702}$ \& \& 14.912.420 \& ${ }^{113,832.010}$ \& ${ }_{16,912.420}$ \& ${ }^{20,793,266}$ <br>
\hline \$15.000 $\propto$ more \& 4.898 .394 \& 8,787,612 \& 22,410.885 \& 105296.226 \& 6.966 .557 \& 17.600 .279 \& 15.444 .328 \& 87.65.947 \& 77628.824 \& 56.220 .577 \& 36.919 \& 22.375 .966 \& 399.087.051. \& 22.375 .967 \& 97,815.905 <br>
\hline
\end{tabular}


(.) Estimate is nol shown separately because of the small number of sample returns on which it was based However, the data are included in the appropriste totals
'These figures may ditfer sightly trom those published in Stalistics of income-1975, Business income Tax Returns, because of differences in coding and processing procedures
NOTE Detail may nol add to total beceuse 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 doilars]


Foomoles at end of table

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

inotes at end of teble

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


Footnotes at end of table

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

Table 1.6-All Returns: Computation of Adjusted Gross Income

| Sze ot aduuted pross income | $\begin{aligned} & \text { Number } \\ & \text { Neturns } \end{aligned}$ | Adjusted grossincome lessdeficit |  |  | net |  | Almony |  | State income |  | Penstions and annutioes |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | rotal |  |  |  | In aduuted oross |  | $\frac{\text { Fully }}{\text { Tota }}$ |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | returns <br> Number of | Amount | $\begin{gathered} \text { Number of } \\ \text { returns } \end{gathered}$ | Am | Number of | Amount | Number of | Amount | Number of | Amount | $\begin{gathered} \text { Number of of } \\ \text { reflurice } \end{gathered}$ | Amount | Number of | Amount | Number of <br> returns | mount |
|  | 11) | (2) | (3) | (4) | (5) | ${ }^{(6)}$ | (7) | (8) | (9) | (10) | (11) | (12) | (13) | 114) | (15) | ${ }^{(16)}$ | (17) | (18) |
| All retums, lotal | 82,229.332 | 9.786.873 | 2.520.046 | 795.399.462 | 40,378, 240 | 43.43, 554 | 248.304 | 784,736 | 7.807.795 | 1.450.259 | 5.265.468 | 22,87.655 | 5.088.937 | 20,866,871 | ${ }^{4.460 .618}$ | 18,551,721 | 1.017،49 | 3.606,994 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  | 311079 | (160.488 |  | $\begin{aligned} & 49.937 \\ & 1929031 \\ & 196,075 \end{aligned}$ |  |
| ${ }_{\text {S2 }}$ | +9563550 | ${ }_{28} 8025256$ | ${ }_{91}^{9} 68892$ |  | ${ }_{3}^{2.283 .383}$ | 2466.021 | 11859 | ${ }^{25.9} 5$ | ${ }^{1258,828}$ | 18.2.288 | 5667899 | - 489.100 | (185.518 |  |  |  |  |  |
|  |  | ${ }^{46} 45.6639726$ | ${ }_{7}^{7} 81800516$ |  |  | + |  | ${ }^{696.055}$ | ${ }^{237633}$ | ${ }^{4} 4.4$ | ${ }_{719} 968$ | ${ }_{\text {2 }}^{\text {2,936.37 }}$ | 70.6868 |  | coren |  |  |  |
| (en | 7.201925 <br> 6403129 | 64704497 7059422 |  | 55357700 62377697 | 边 $\begin{aligned} & 3,70069 \\ & 3124888\end{aligned}$ |  |  | - ${ }_{84}^{1090904}$ | 512.299 <br> 682756 |  | - 62.9298 | (2, 2.652 .306 |  | ${ }^{2.5686847} 1$ | ${ }_{344.367}^{529.03}$ | 2,2,242326 <br> 1651.788 | +121,322 | 51.4089 254991 |
| 2000 under 5 | 5.876 | ${ }^{26} 3877012$ | 5.523.351 | ${ }_{68} 962453$ | 3190.203 | 2567530 | 22.067 | 89739 | 833247 | 109.995 | 343.200 | 1766533 | ${ }^{327} 8003$ | 1.615 .862 | 282804 | ; 3980.019 | ${ }^{66.365}$ | ${ }^{263,214}$ |
| S14000 unsee 116000 | 2464 | 7620.065 | 48978 | 66766999 | ${ }_{2}^{3855019}$ | ${ }_{2}^{2337654}$ | ${ }_{16773}$ | ${ }_{7}^{516087}$ | $\xrightarrow{8997.424}$ | ${ }^{1,18.887}$ | ${ }^{\text {2037879 }}$ | +,277099 | ${ }_{231053}$ | -1.188.456 | 20.004 | -084 124 | ${ }_{60.873}^{62,585}$ | 177.55 |
| Stiteom under 5200000 | ${ }_{3501623}$ | 66995871 | 3.337266 | ${ }_{60361172}$ | 2438048 | , 9887621 | 13245 | 408088 | ${ }^{746.283}$ | 120.590 | ${ }^{1899593}$ | 1,052.9688 | 185.037 | - 977.548 | ${ }^{165.812}$ | (892,54, | (30799 | ${ }^{12727}$ |
| \$32000 unde 5250000 | - 5.59817 |  | 5291983 2551.029 | (12261173 | ${ }^{4} 2424812$ |  | 596 | ${ }_{7} / 480$ | . 2275.898 | 134.077 | 162527 | 1,057 1.598 | ${ }_{155,930}$ | . 977 , 9666 | 136,555 |  | ${ }_{5}^{52,683}$, | ${ }^{2655.077}$ |
| 530000 under 550.000 | 2787.618 | 100168142 | 2386303 | 24.020074 | 2471357 | 5367186 | 8730 | ${ }^{31.565}$ | ${ }^{531.323}$ | 184.380 | 202925 | 1.534.822 | 196445 | ${ }^{430.424}$ | 167763 | 1.282,710 | ${ }^{30.377}$ | ${ }^{180} 95959$ |
| S55000 under 5120000000 | 152.399 | 19.918461 | 118643 | ${ }_{9.563}$ | 146204 | ${ }_{1} 1363158$ | 364 | 9.372 | 27572 | 43633 | 11.403 | 20.72 | 11.123 | 106.951 |  | 95.974 | ${ }^{2.593}$ | ${ }^{24800}$ |
| ST200000 under 55000000 | ${ }^{2} 9193$ | ${ }_{8.199994}$ |  | 2.787,478 | ${ }^{28} 28{ }^{247}$ | ${ }_{5849942}$ |  | 2.011 | 5210 | ${ }^{18,141}$ | 2.900 | 44.23, | 2.823 | 37.743, | 2.060 | 31, 3 \% 368 | 610 <br> 73 | 7.943 |
| \$5500000 under 51000000 | ${ }_{1}^{3289}$ |  | ${ }_{\substack{2466 \\ 938}}$ |  | 3, 1195 |  |  | 1.258 | 22 | ${ }_{3.1057}^{5.102}$ | 360 <br> 121 | ${ }_{\text {l }}^{4.8702}$ | +354 |  | ${ }^{240}$ | (3.962 | 19 | ${ }_{931}$ |
| xable returna. fotal | 61,490,737 | 998,34,536 | 56.082,316 | 749.659,800 | 4,869 | 38,79, 539 | 214.921 | 667.233 | 7.389,233 | 1.353,027 | 4.250 .270 | ${ }^{20,168.975}$ | 4.106.056 | ${ }^{18.657 .528}$ | ${ }^{3.603 .67}$ | 16.639.066 |  | 3.118.102 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | $\begin{array}{r} 5.5042 \\ 4.0262032 \\ 4 . \end{array}$ | ${ }_{\text {che }}^{-135.732}$ | ${ }_{\text {3. } 659.305}^{28.365}$ | ${ }^{1.569 .498}$ | $\begin{array}{r} 35,899 \\ 1,31771 \end{array}$ | \%69960 | 25.842 | 89.339 |  | , 1.9227 |  |  |  |  |  |  |  |  |
| Sticeo undeer 56.000 |  | 32.847609 49.207 .057 | 5. 5991.086 6188.535 |  | (2.5749900 |  |  | 53.847 | 119.167 289.102 | - 12.12 |  |  |  |  |  |  |  |  |
| \$8000 undeer s10.000 | 6.869.425 | 61758.101 | 6144.543 | 53.213.605 | 3.036 .862 | 边 3.022806 |  |  | 472329 658976 |  |  |  |  |  |  |  |  |  |
| \$10000 under \$12000 | 6.271 .577 | 68.30 .511 | 5.792688 | 61.3 | ${ }^{3} .066 .1253$ | 2656.108 |  | 4,218 | 65e.976 | ${ }^{99.830}$ |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | $\begin{aligned} & 22069 \\ & 1,9.95 \\ & 1.973 \\ & 1.725 \\ & 13,250 \\ & 13.250 \end{aligned}$ |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | -10.910.049 | 4.221767 <br> 2.296 |  |  |  | , 624858 | - | ${ }_{1618945}$ | $\begin{array}{r}1.052263 \\ \hline\end{array}$ |  |  |  |  |  |  |
|  |  |  |  |  | $\begin{array}{r} 2.459 .6 .677 \\ \hline 73.537 \\ 145.531 \\ 280,51 \\ 3.52 \\ 1.596 \\ 1.096 \end{array}$ |  |  |  |  |  |  |  |  |  | $\begin{array}{r} 167.646 \\ 43.85 \\ \hline 8.58 \\ 2.50 \\ 237 \\ 237 \\ 78 \end{array}$ |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | 4.714 .016 |  |  |  |  |  |  |  |  |  |  |  | 488.889 <br> 549.513 <br> 1.224.349 658,053 726.874 |
| Tolat noriaseble refums | 20.738.595 | 9.497.331 | 17,437.730 | 45.50 .662 | 6.163.37 |  | 33.383 | 57.503. | 479.562 | 97.230 | 1.035, 198 | 2.725.663 | 982.881 | ${ }^{2.299 .345}$ | ${ }^{656.941}$ | 1.912.657 | 239.528 |  |
|  |  |  |  |  |  |  | $\begin{aligned} & 33.786 \\ & 79.920 \\ & 60.153 \\ & 40.151 \\ & 30.7212 \end{aligned}$ |  |  |  | $\begin{aligned} & 1.254 .434 \\ & \hline \end{aligned} .84 .5352$ |  | $\begin{aligned} & 1,192.236 \\ & \hline \end{aligned}$ |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Table 1.6-All Returns: Computation of Adjusted Gross Income-Continued


[^2]
Table 1.6-All Returns: Computation of Adjusted Gross Income-Continued

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow[t]{3}{*}{Size ot asiunted groses income} \& \multicolumn{4}{|l|}{Farm} \& \multicolumn{8}{|l|}{Partheretilip} \& \multicolumn{4}{|l|}{Esate or truat} \\
\hline \& \multicolumn{2}{|l|}{Net proftr \({ }^{1}\)} \& \multicolumn{2}{|l|}{Net loss'} \& \multicolumn{2}{|l|}{Total pront} \& \multicolumn{2}{|l|}{Total lous} \& \multicolumn{2}{|l|}{Net prof} \& \multicolumn{2}{|l|}{Ner} \& \multicolumn{2}{|l|}{Totais profu} \& \multicolumn{2}{|l|}{Toun mese} \\
\hline \& \multirow[t]{2}{*}{\[
\begin{array}{|c|}
\hline \begin{array}{c}
\text { Number of of } \\
\text { retums }
\end{array} \\
\hline(70)
\end{array}
\]} \& Amount \& Number of
returns \& Amount \& \[
\begin{aligned}
\& \text { Number of } \\
\& \text { returns }
\end{aligned}
\] \& Amount \& \[
\begin{aligned}
\& \text { Number of } \\
\& \text { returns }
\end{aligned}
\] \& Amount \& Number of returns \& Amount \& Number of \& Amo \& Number of
rotums \& Amount \& Number of returns \& Am \\
\hline \& \& (7) \& \multirow[t]{2}{*}{(72)} \& 173) \& \multirow[t]{2}{*}{1.616.826} \& (75) \& \multirow[t]{3}{*}{} \& \multirow[t]{3}{*}{} \& (78) \& (79) \& (80) \& (81) \& (02) \& (63) \& (4) \& (85) \\
\hline All retums totel \& 1.300.485 \& 10,112,147 \& \& \multirow[t]{2}{*}{6.588, 822 2355793} \& \& \multirow[t]{2}{*}{20.091.480} \& \& \& \multirow[t]{2}{*}{1.494.844} \& \multirow[t]{2}{*}{18,351.378} \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& 977,762 \\
\& 112,742
\end{aligned}
\]} \& \multirow[t]{2}{*}{7,600,080} \& \multirow[t]{2}{*}{} \& 2,781,256 \& \({ }^{\text {05,298 }}\) \& \multirow[t]{2}{*}{206.932} \\
\hline \& \& \& \& \& \& \& \& \& \& \& \& \& \& \multirow[t]{3}{*}{} \& \multirow[t]{4}{*}{\[
=\left[\begin{array}{l}
6.111 \\
1.951 \\
3.521 \\
5070
\end{array}\right.
\]} \& \\
\hline Stion unor \&  \&  \& 105727
122780
1 \& - \begin{tabular}{l}
354.163 \\
344.791 \\
3, \\
\hline
\end{tabular} \&  \&  \& \multirow[t]{3}{*}{} \& \multirow[t]{3}{*}{} \& \multirow[t]{3}{*}{} \& \multirow[t]{3}{*}{} \& \multirow[t]{3}{*}{} \& \multirow[t]{3}{*}{\[
\begin{gathered}
2407.729 \\
15.79 \\
129.26 \\
10.264 \\
10.294 \\
10.919 \\
11,144
\end{gathered}
\]} \& \multirow[t]{3}{*}{} \& \& \& \[
\begin{gathered}
58.7515 \\
14.373
\end{gathered}
\] \\
\hline Sti.000 underer 58.0000 \& +127.039 \& \% \& (102780 \&  \&  \& (ex \& \& \& \& \& \& \& \& \& \& \multirow[t]{2}{*}{\begin{tabular}{l}
1.091 \\
\hline 1211
\end{tabular}} \\
\hline  \&  \& \% 451.28 \&  \& \({ }_{346}^{2955}\) \& \({ }^{89,499}\) \& 503.736 \& \& \& \& \& \& \& \& \({ }^{145426}\) \& \& \\
\hline \& 96.588 \& \({ }^{622.266}\) \& 102.453 \& 288.112 \& 94.655 \& 549.834 \& \({ }^{48.227}\) \& 157.424 \& 91.291 \& 590272 \& \({ }^{48.863}\) \& 137,862 \&  \& \({ }_{8}^{81.555}\) \& 5,1991 \&  \\
\hline Sli.000 undeat 516.00000 \&  \& 592.335 \& \({ }_{665.142}^{96.42}\) \& 24.0 .038
197019 \& \({ }_{7}^{80.014} 8\) \& 4971.02 \&  \& 122,076
16.979 \& \begin{tabular}{l}
76,151 \\
73,308 \\
\hline 18
\end{tabular} \&  \& \({ }_{4}^{4.8 .4735}\) \& 1236639 \&  \&  \& \& \\
\hline  \& 61,560
50.560 \& \({ }^{4955.687}\) \& \({ }^{659} 5\) \& 188673 \& -71,609 \& 559.973 \& 48.471 \& 156.960 \& \({ }_{7}^{75.442}\) \& 544.422 \& 4.4.739 \& 1414,409 \& \({ }_{3}^{231.245}\) \& 102679 \& 2.7.73, \& - 3.659 \\
\hline  \& ¢9,9988, \& \begin{tabular}{l}
1.067 .142 \\
\\
\hline 88.705
\end{tabular} \& 101.962
47.849 \& ( \(\begin{aligned} \& 312.099 \\ \& 194.57\end{aligned}\) \& +153.626 \& \({ }^{1.2995 .4 .713}\) \& - \({ }_{88,175}^{11.072}\) \& 302918 \& 142,180
106,906 \& (1.220.038 \& (100300 \({ }^{10.7027}\) \&  \& \({ }_{40.923}^{62.731}\) \& 1866.604
137.193 \& 9.0175
3.875 \& \({ }_{\substack{3,891}}^{13.353}\) \\
\hline \& \& \& \& \& \& \& \& \& \& \& \& 826.205 \& \& А88.839 \& \& \\
\hline  \& 33.1.164 \& \({ }^{1.281 .929}\) \& \({ }_{30} 0.659\) \& 360.155 \& \({ }_{1} 955354\) \& \({ }_{5}^{5.399 .144}\) \& 157.340 \& :724.375 \& 166.357 \& \({ }^{4.910 .852}\) \& 114,738 \& 1.286.093 \& 57, 71709 \&  \& \& (32.750 \\
\hline  \& \({ }_{\text {N, }} \times 1118\) \& \({ }_{92,2726}\) \& \({ }_{2}^{8.323}\) \& \({ }_{85} 98600\) \& \({ }^{12} 2.356\) \&  \& 11.972 \& 500.263 \& 9.139 \& \({ }^{\text {c/978.621 }}\) \& 8.011 \& \({ }^{439.5055}\) \& 4992 \& \({ }^{160.909}\) \& 6, 6 \& 10.090 \\
\hline  \& 129
47 \& (15.322 \& 388
717 \& - \({ }^{24.469}\) \& 1.4939 \& 20, \({ }_{194,367}\) \& 1.612
605 \& 150.053 \& \({ }_{310}^{978}\) \& \begin{tabular}{l}
2178.86 \\
16.926 \\
\hline 1898
\end{tabular} \& 445 \& 12.0512 \& 274 \& \({ }_{36,824} 5\) \& 33 \& \({ }_{4.667}^{1896}\) \\
\hline Truxbe returns, total \& 656,149 \& 8,351,366 \& 910.368 \& 3.242.613 \& 1,376,717 \& 18,848,309 \& 929.374 \& 6,107,084 \& 1,276,203 \& 17,496.930 \& 774,320 \& 4,758,805 \& 58, 126 \& 2.552,552 \& 56.445 \& 133,382 \\
\hline \& \& \& \& \& \& \& \& \& \& \& \& 287.959 \& \& \& 39 \& \({ }^{8.166}\) \\
\hline  \& 15.045
60,667 \& 25.033
168.085 \& \begin{tabular}{|c}
13.036 \\
54.620 \\
\hline
\end{tabular} \& ( \(\begin{array}{r}39.960 \\ 116.630 \\ 1\end{array}\) \&  \&  \& (1.537 \&  \& (1.996 \&  \& (1.527 \& \begin{tabular}{l}
18.937 \\
43.395 \\
\hline
\end{tabular} \&  \&  \& 1.611 \& 5.174 \\
\hline Sti.000 Undeer 58.0000 \& \({ }_{8}^{60,574}\) \& \({ }^{2644.894}\) \& 12.536 \& \({ }^{2222660}\) \& \({ }^{60.612}\) \& \({ }^{235.057}\) \& \({ }_{\substack{18.3870 \\ 183,3}}\) \& \({ }^{33,4865}\) \& \({ }_{\substack{60.572}}^{60.502}\) \& \({ }^{23448786}\) \& (13.566 \& \({ }_{66.9054}^{3.954}\) \& 36.099 \& 75.659 \& \& \\
\hline \$88.000 under 510.00000 \& 79.411
86.994 \& \begin{tabular}{l}
304,644 \\
407,748 \\
\hline
\end{tabular} \& 91.542
114.215 \& 2251.63
310649 \& \({ }_{893.861}^{88.988}\) \&  \& 475313
45.469 \&  \& 891,295 \& - \& \({ }_{8}^{42} 8.692\) \& \({ }_{66.653}^{6,994}\) \&  \&  \& 6.543 \& 5.442 \\
\hline \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \\
\hline  \&  \& 4771.822 \& \({ }_{92,405}^{96,405}\) \& 2116.0.3 \& \({ }^{77783}\) \& 475.438 \& \({ }^{48.817}\) \& \({ }^{1955.204}\) \& \({ }_{7}^{74.0 .596}\) \& (472.634 \& 42.769 \& (91.400 \& 327.1086

27 \&  \& \& <br>

\hline  \& ${ }_{4}^{51.5939}$ \&  \& | 63,49 |
| :--- |
| 58,57 | \& +172.699 \& $\xrightarrow{73,402}$ \&  \& ${ }_{4}^{4787723}$ \& (125.75 \& ${ }_{7}^{7} 5.3,357$ \&  \& ${ }_{4}^{4 ., 479}$ \& ${ }^{116.7575}$ \& ${ }_{30}^{27.683}$ \& -10,783 \& ${ }_{2} 4.596$ \& <br>

\hline  \& 88.943 \& 9928.864 \& 101.093 \& 29.581 \& 150.724 \& \& 109755 \& 2288.012 \& 1400.555 \& . 1955.568 \& cin 97.144 \& 223.312

19323 \& | 61.175 |
| :--- |
| 80.074 | \& +177.67 \& ${ }_{3}^{9,0076}$ \& 12.662

2.984 <br>
\hline 525.000 undeo $\$ 350.000$ \& 52.035 \& 699,290 \& 47.078 \& ${ }_{173.880}$ \& 111.037 \& 1.011.598 \& 81.946 \& 238.865 \& 104.638 \& 966,006 \& 65,466 \& 193.273 \& \& \& \& <br>

\hline  \& ${ }_{32,681}^{90.351}$ \& | 2.046 .327 |
| :--- |
| 1.259 .67 | \& 65816

30.031 \& ${ }_{3341}^{390.319}$ \& ${ }_{193}^{248.595}$ \& 3.2.70.2696 \& 1959,494 \& 1.5944.220 \& \begin{tabular}{l}
224.207 <br>
165.104 <br>
\hline

 \&  \& 

162.375 <br>
113.185 <br>
\hline 1.15
\end{tabular} \& - $\begin{array}{r}\text { 740.989 } \\ \text { 1.199.820 }\end{array}$ \& 95.077 \& ${ }_{449.2701}^{489.1101}$ \& 8.231 \& ¢ $\begin{aligned} & 13,143 \\ & 31.310 \\ & 1\end{aligned}$ <br>

\hline \$ 5100.000000 under 552000000 \& 6.102 \& 399,061 \& ${ }_{8,590}$ \& 154,349 \& 54.504 \& ${ }_{2} 5.573 .144$ \& ${ }_{49,538}$ \& 1.020.109 \& ${ }_{\text {4, }}^{43.3525}$ \& ci.304,988 \& (34,112 \& | 751.953 |
| :--- |
| 26803 | \& (1,632 \&  \& 2.063 6 \&  <br>

\hline 52000.000 under 5550.000 \& 1.109 \& ${ }^{92,491}$ \& ${ }^{2} 2.289$ \& ${ }^{83,2921}$ \& 11.249 \& -1,130.936 \& \& 583.091 \& \& \& \& ${ }^{436864}$ \& ${ }^{4} 708$ \& \& \& <br>
\hline \$50.0000 unoer 51.000 .000 \& ${ }_{46}^{129}$ \& ${ }_{4}^{15.358}$ \& ${ }_{170}$ \& 16.008 \& 507 \& ${ }_{192,467}$ \& ${ }_{5} 9$ \& ${ }_{159.613}$ \& 304 \& 159.359 \& 441 \& 120.505 \& 273 \& 39,821 \& ${ }_{3} 3$ \& 4681 <br>
\hline Toisl nontuxate retums \& 482.36 \& 1,780,757 \& 504.188 \& 3,366.208 \& 238,109 \& 1.243,151 \& 218.471 \& 3.232,160 \& 216 \& 854. \& 203.46 \& 2.843 \& 95.257 \& 209.704 \& 0,85 \& 73,552 <br>
\hline All revums, summary \& \& \& \& \& \& \& \& \& \& \& \& \& \& 190.037 \& 6.973 \& <br>
\hline ${ }_{55,000}$ Usineer 510.000 \& 307, ${ }^{\text {a }}$ \& 1.133 .148 \& ${ }^{279.159}$ \& \% 854.7896 \& ${ }^{222,932}$ \& \& ${ }^{103,530}$ \& ${ }^{2904.906}$ \& ${ }^{218,872}$ \& ${ }^{924.305}$ \& ${ }^{95} 9.384$ \& \& \& ${ }_{2}^{288.212}$ \& 4, 4.510 \& (18.968 <br>
\hline 510.000
515.000
50 \& $\underset{157885}{236015}$ \& 1, 1.2097 .781 \& 264,805 \& \& \& 1,2988,39 \& +121.98 \& \& ${ }_{126.699}$ \& \& ${ }_{113} 11.353$ \& ${ }^{3557.297}$ \& ${ }^{7} 78.574$ \& ${ }^{248.5950}$ \& 9,568 \& <br>
\hline 520.000 or more \& 282.291 \& 5.664 .230 \& 259,150 \& 1,576,439 \& 784.123 \& 15,837,776 \& 623,334 \& 5.436 .555 \& 656,433 \& 14,496,708 \& 491.467 \& 4.095.518 \& 282.035 \& 1,762,950 \& 30.622 \& <br>
\hline
\end{tabular}

| Size of sajutied gross income | Esatate or itrusi-Continued |  |  |  | Smell Businees Corporationt |  |  |  |  |  |  |  | Other sources |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Not profit |  | Net lons |  | Tots? profil |  | Total loss |  | Net profth |  | Not lows |  | Nat Income |  | Nat loss |  |
|  | Number of returns | Amount | Number of returns | Amount | Number o returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | $\begin{aligned} & \text { Numbar of } \\ & \text { returne } \end{aligned}$ | Amount | $\begin{aligned} & \text { Number of } \\ & \text { returns } \end{aligned}$ | Amount |
|  | (86) | (87) | (88) | (89) | (90) | (99) | (92) | (93) | (94) | (95) | (96) | 197) | (98) | (99) | (100) | (101) |
|  | $\begin{aligned} & 676,691 \\ & 42,080 \\ & 52020 \end{aligned}$ | 2,700,733 |  | $\begin{gathered} 186,410 \\ 57,952 \\ 14,185 \\ 6 ., 940 \\ 6 \end{gathered}$ | $372,194$ |  |  | 1,863.693 | $\begin{aligned} & 360,918 \\ & 3 \end{aligned}$ | 3,70,031 | 237,344 |  | 3,603,144 | 3,924,732 | 235,700 | 2.584,649 |
| Under $\$ 2,000$ |  |  |  |  |  |  |  |  |  |  |  |  |  | 168.486 <br> 132.848 <br> 168.486 <br>  |  |  |
| \$2,000 under \$4.000 \$4,000 under 56.000 | 52.874 <br> 58.158 |  |  |  | $\left[\begin{array}{l}12.359 \\ 16.697\end{array}\right.$ | $\begin{aligned} & 82,208 \\ & 27,076 \end{aligned}$ | 29.355 <br> a.506 <br> 15.506 <br> 1.5 |  | 13,263 <br> 12331 <br> 16.649 <br> 1 |  | $\begin{aligned} & 29.0 .02 \\ & \text { a.5.08 } \\ & 15.5162 \end{aligned}$ | $\begin{gathered} 687.716 \\ 51.65 \\ 34,605 \\ 34 \end{gathered}$ | 144,189 <br> 222032 <br> 20.3 |  |  |  |
| $\$ 5,000$ under $\$ 8,000$ $\$ 8.000$ under $\$ 10,000$ |  |  |  |  | (1.1.900 |  | +1.5388 | 34.64 <br> 65.74 <br> 65.209 | \% 6.549393 | + | $15.399$ | - 34.251 | 239974 <br> 283060 |  |  | $\begin{aligned} & 2,9661 \\ & 24,17 \end{aligned}$ |
| $\$ 8,000$ under $\$ 10,000$ $\$ 10,000$ under $\$ 12,000$ | ${ }_{48,198} 33.359$ |  |  |  | 8.947 <br> 13.428 <br> 1828 |  |  |  |  |  |  |  |  | 235.582 |  | - |
| 512.000 undeer 514.000 | 39.302 | 80.570 |  | 9.715 |  |  |  |  |  |  |  |  |  |  |  |  |
| Sticheo | 31,44 <br> 2,7200 | - 8 \%1,304 |  | 7,759 7.103 |  | -85.397 | +10,464 |  |  |  | 9, ${ }_{\text {9,794 }}^{13.169}$ | ${ }_{3}^{31,1295}$ | 268.906 | (e) |  |  |
| S11.000 uniees 522.0000 |  | 102589 |  | $7,1031$ |  |  |  |  |  |  | (19,692 | -30.979 | - | - |  |  |
| 520.000 undeer 525.50000 | 62.497 40.922 | $\xrightarrow{186,209} 1$ |  | 12.999 <br> 3.761 | ${ }_{\substack{375 \\ 35.365}}$ | [ $\begin{aligned} & 161.090 \\ & 226,253\end{aligned}$ | ${ }_{1}^{20.164} 1$ | 96,456 | 366.636 | ${ }_{19}^{159.359}$ | 19,689 | ${ }_{69,566}^{54.457}$ |  |  | 10.339 <br> $\substack{12,717 \\ 12.58 \\ \hline}$ | - $\begin{aligned} & 47.003 \\ & 29.238\end{aligned}$ |
| \$30.000 under 550.000 | ${ }^{96.672}$ | $\begin{aligned} & 4859.696 \\ & 420.40 \\ & 240 \end{aligned}$ |  |  | 76.055 |  | $\begin{gathered} 27.699 \\ 23.592 \\ 2.571 \\ 2.249 \\ 249 \\ 199 \\ 199 \end{gathered}$ |  |  | 668.938 <br> 969398 <br> 683.509 <br> 422.651 <br> 130.081 <br> 126,178 <br>  <br> 565 | $\begin{gathered} 23.636 \\ 2.0370 \\ 6.170 \\ 1.681 \\ 1.332 \\ 160 \\ 160 \end{gathered}$ |  |  |  |  |  |
| \$550.000 under 5100.0000 | 57,035 |  |  | 29,124 |  |  |  |  |  |  |  |  |  |  |  |  |
| \$2200.000 under 5550.0000 | ${ }_{4.913}$ |  |  | 7.967 | 4.950 |  |  |  |  |  |  |  |  |  |  |  |
| \$550,000 Under 51.1000 .000 | 713 270 |  | ${ }_{23}^{68}$ | 1.717 | ${ }_{217}^{588}$ |  |  |  |  |  |  |  |  |  |  |  |
| texabte returne, total | 581,710 | 2,533,235 | 48,922 | 14,062 | 328,168 | 3.698,078 | 186,059 | 964,747 | 319,353 | 3.665,934 | 171,645 | 832,604 | 3,112,656 | 3,401,098 | 180,284 | 679,735 |
| Undeat 52.0000 |  |  |  | 03 |  | 24.504 | 995 | 44.951 | 5.935 | 21.411 | 921 | ${ }^{41,558}$ | 73,259 |  |  |  |
| 52.000 under 54.000000 |  | 38.351 <br> 58876 | 1.611 | 5.173 |  |  | 995 |  |  |  |  |  |  | 57.486 |  |  |
| S6.000 undeer 58.0000 | 36.007 | 75.657 |  | 5.442 | - $\begin{gathered}12.753 \\ \text { i2.139 } \\ \text { ¢, } 323\end{gathered}$ | $\begin{aligned} & 35.224 \\ & 49.72 \\ & \hline 1950 \end{aligned}$ | 18.26410.28315.28815 |  | $\begin{aligned} & 12.394 \\ & 12.134 \\ & 8,323 \end{aligned}$ |  | 19,264 | 33.515 <br> 28.29 <br> 36.613 <br> 18 |  |  |  |  |
| \$8.000 urder 510.000000 | ${ }_{46,715}^{28,96}$ | (126,38 | ] 6.543 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| S12.000 undeer 514.000 | ${ }^{360935}$ |  | 9.02 | ${ }^{12,768}$ | ${ }^{12.803}$ |  |  |  |  |  |  |  |  |  | (1.4.88 |  |
| 5 S16,000 undeer 5 518.000 | ${ }_{27,100}$ | ${ }_{10} 10.057$ |  |  | 22.163 |  |  |  |  |  |  |  |  |  |  |  |
| S17,000 Underee 5820.0000 |  | 10,0.993 | ] $\begin{array}{r}6,384 \\ \hline, 650\end{array}$ | 4.097 | ${ }^{115.596}$ |  |  |  |  |  |  |  |  |  |  |  |
|  | 60.941 40.013 | 177.263 134.726 | 7,660 2,975 | (12.288 | cene 37.195 |  |  |  |  |  |  |  |  |  |  |  |
| \$30.000 under 550.000 | ${ }^{95} 5067$ | 283948 | 7.026 | ${ }^{11.979}$ | cis.as | \% 673.387 | 27,200 | ${ }^{1346491}$ | \% 71.624 | ${ }_{681}^{681,7976}$ | 23.188 | +102373 | 304.470 | 600.322 |  |  |
| 5 Stion .000 under 52200.000 | ${ }^{31,407}$ | ${ }_{23}{ }^{43,7,55}$ | 1,665 | ${ }^{2} 10.550$ | ${ }^{18,025}$ | 696,045 | ${ }_{7}^{22,448}$ | 105,426 | 52, 17.373 | 679,378 | 5,988 | ${ }^{89} \mathbf{8}, 759$ | ${ }_{28,880}$ | 184,988 |  |  |
| ${ }^{5200.000}$ under 555000000000 | ${ }_{4}^{4.877}{ }_{6} 6$ | - 157.312 | 451 4 6 | ( 7.340 |  | 4330.92 132089 1 | $\underset{\substack{2.95 \\ 407}}{1.9}$ |  |  | +420.92 | ${ }_{1}^{1.636}$ [36 | 54.468 <br> 525120 | ${ }_{5}^{5.922}$ | cis. 8.5020 |  |  |
| \$1,000,000 or more | ${ }_{269}$ | ${ }_{38,290}$ | ${ }_{23}^{6}$ | 4.150 | 216 | ${ }_{131.584}$ | 197 | 57.834 | 180 | 125.717 | ${ }_{158}$ | 51.967 | 295 | 20.059 |  |  |
| Total montexabie retums | 94,981 | 207,500 | 8,068 | 72,347 | 4,026 | 225,388 | 68,50 | 898,949 | 41.565 | 204,101 | 65,699 | 877,657 | 490,488 | 523,63 | 55,476 | 1,904,913 |
| All ierums. summay |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$5,000 unider 510.000 | 10.9208 100208 | - ${ }^{1897,199}$ | ${ }_{4.237}^{6.670}$ | ${ }^{18,6855}$ | ${ }_{3}^{34.759}$ | $\underset{1}{121.327}$ | ${ }_{\text {38,584 }}^{45.36}$ | ${ }^{7173.693}$ | ${ }^{32,626} 3$ | 105.782 | ${ }_{36.4 .489}^{44}$ | 757.619 <br> 115.525 | ${ }_{6688,762}^{491.951}$ | a <br> 5450.1267 |  |  |
| S10.000 under 515.5000 | 102.435 | ${ }_{2} 26.92929$ | 12,477 | 15.250 | cisi.as0 |  | cisi.990 |  | \% 26.572 |  |  |  |  |  |  |  |
| 5520,000 ormere | ${ }^{28.50566}$ | 1.52, 1.75 | - 25,396 | 92,853 | -520.249 | -1928.5394 | ${ }_{998.045}^{28,23}$ | $\begin{array}{r}\text { 761,982 } \\ \hline 78188\end{array}$ | 220.842 | 3.300, 182 | ${ }_{87,177}^{26.917}$ | -64i,688 | -1.098.361 | 1,923,9966 | ${ }_{80.944}^{28.94}$ |  |

Table 1.6-All Returns: Computation of Adjusted Gross Income-Continued


[^3]Table 1.7-Nontaxable 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]

| Ske of edjusted gross income or deficit | Number of returns | Adjusted gross incoms lesa deficit | Salaries end wages (gross) |  | Businesa and profeselon |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | Net profit |  | Net loss |  |
|  |  |  | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 3rand total | 20,738,595 | 49,470,331 | 17,437,730 | 45,540,662 | 1,293,022 | 4,138,060 | 549,042 | 2.807 .314 |
| i : 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 $\$ 1,000$ <br> 10 under $\$ 2,000$ | $4,738,721$ $5.354,213$ | $2,713,795$ $7,989.737$ | $4.259,640$ $4,828,877$ | $2,648,932$ $7,173,827$ | 131,275 <br> 180,062 | $\begin{array}{r}89,656 \\ \hline 227.630\end{array}$ | 44.533 48.278 | 105.677 118.746 |
| 10 under $\$ 3,000$ | 3,684,130 | 8.816.100 | 3,146,671 | 7,353,483 | 200,638 | 353,408 | 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 | 48.899 | 99,483 |
| - 10 under \$5.000 | 1.457,712 | 6.545,240 | 1,169.738 | 4,963,887 | 154.325 | 467,887 | 36.427 | 94.257 |
| - 10 under 56.000 | 1.296.037 | 7,070,568 | 1,099.233 | 5.798 .579 | 130,243 | 478,329 | 32.068 | 89,417 |
| 0 under \$7,000 | 680.755 | $4,383.027$ | 581.837 | 3,637,208 | 94.220 | 397.907 | 25.701 | 78.043 |
| 10 under 58.000 | 305.261 | 2.279641 | 240.144 | 1,767.777 | 54.034 | 282.029 | 14.453 | 41,151 |
| 0 under 0 under $\$ 10,0000$ | 205,070 | 1,740,558 | 166,876 | 1,330.796 | 31,869 | 200.133 | 7.228 | 29.434 |
|  | 127.432 | 1.205 .838 | 92.772 | 813.298 | 21,670 | 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 512,000 | 54,966 | 629.331 | 41,956 | 484,986 | 10.342 | 93.103 | 4.029 | 16.620 |
| - 00 under $\$ 13,000$ | 41.996 | 522.795 | 31.167 | 365.685 | 7.5371 | 71.795 | 2.616 | ${ }^{7,697}$ |
| - 00 under $\$ 14,000$ | 38,992 | 527,059 | 31.180 | 385.773 | 5.971 | 53,119 | 2,890 | 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 |
| 100 under $\$ 30,000$ | 10,321 | 279,761 | 77.563 | 343,124 140,272 | 2.524 | 74.209 54.207 | 1,546 | 15.178 12.670 |
| \% 00 under 550.000 | 13.145 | 496.124 | 8.559 | 282.212 | 2.605 | 69.418 | 770 | 12.670 10.452 |
| 100 under 5100,000 | 4.984 | 323.586 | 3,368 | 172,871 | 1,010 | 38,863 | 456 | 17.497 |
| \% 000 under \$200.000 | 734 | 97,767 | 531 | 41.628 | 69 | 6.667 | 168 | 6.049 |
| O00 under $\$ 500.000$ | 204 | 58.536 | 152 | 17.021 | 37 | 3,934 | 40 | 3.628 |
| 10.000 or mare | 44 12 | 29.074 29.490 | 32 10 | 5,496 2.471 | 9 | 1.875 | 15 | 2,020 |
|  |  |  |  | 2.471 | 4 |  |  |  |
| - returns, iotal. | 642,081 | -6,096. 166 | 199.667 | 1,348,212 | 35.260 | 233,488 | 213,968 | 1,859,980 |
| \$ ider $\$ 5,000$ | 458,852 | -601,338 | 121.976 | 521.817 | 13.545 | 60,384 | 146.637 |  |
| 150 under \$10.000. | 75,180 <br> 38,237 | $-537,702$ -470280 | 29,399 | 214,702 129440 | 4.736 3 | 28,717 | 29.914 | 241,963 |
| 100 under 515,000 . .. . . . . . | 38,237 | -470,280 | 14,843 | 129.440 | 3.129 | 24,695 | 14.884 | 195.254 |
| \% 00 under $\$ 30,000$ under $\$ 50,000$.............. | 39.268 | $-811.282$ | 17.592 | 156.656 | 3.607 | 37,605 | 12.538 | 237,020 |
| \$00 under \$ $\$ 50,000$ | 13,209 | -505,013 | 6,853 | 85.118 | 1,964 | 17,585 | 4.525 | 154,173 |
| \$ 00 under $\$ 100,000 . . . .$. | 10.325 4.198 | $-718,488$ -571347 | 4.971 | ${ }^{97,620}$ | 1,247 | 23,566 | 3.375 | 182,618 |
| 000 or more ... $\ldots$. | 2.812 | -1,670,716 | 1.749 | 63,182 | 612 420 | 16.760 24.170 | 1.285 810 | 114.980 254,175 |
| Slze of adjueted gross Income or deflict | Fsrm |  |  |  | Partnarship net profit less loss |  | Small Bualneas Corporation net proft leass loss |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  | Net proflt |  | Het loss |  |  |  |  |  |
|  | Number of returns | Amount | Number of returns | Amount | Number of raturns | Amount | Number of returne | Amount |
|  | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (96) |
| irand total | 482,336 | 1,760,757 | 504,188 | 3,306,208 | 420,103 -1,989,007 |  | 107,264 | -673,561 |
| I with sdjusted grose income, total | 470,744 | 1,697,698 | 313,591 | 1.248,432 | 323,941 | -12,386 | 81,784 | -93,608 |
| \$ deer \$1,000 | 57,74875,46273 | 33,644 | 38,146 |  | $26.427 \quad 2.345$ |  | 5,008 | -9,738 |
| \$0 under $\$ 2.000$ |  | 78,274 | 46,15844,183 | 145.487 | 54,887 | $54,887 \quad-13.114$ | 9.128 | -2.347 |
| \% $\%$ under $\$ 3,000$ | 73.796 | 99.344 |  | 124.672 197.826 | 47,988 43,562 | 15,292 | 14.872 4.713 | 1.668 -35.528 |
| \% 0 under 55,000 | 36,886 | 114.690 | 36.815 | 110.943 | 22.997 | -28.210 | 8.258 | $-3,013$ |
| 30 under 56,000 | 29,26631,617 | 66.537 | 30.745 | 117.217 |  | $\begin{aligned} & 48,925 \\ & 21,781 \end{aligned}$ | 5.334 <br> 3.488 | $\begin{aligned} & =1,693 \\ & -1,211 \end{aligned}$ |
| \% under 57,000 |  | 142,739 | 13,10316.464 | 68,535 |  |  |  |  |
| 30 under $\$ 8,000$ | 22.144 | 90.011 |  | 37,444 | 18,789 3,639 | -25.120-10.214 | 6,0378,006 | $\begin{array}{r} -1,211 \\ \quad 1,470 \end{array}$ |
| \%o under \$9,000 | 15,44310,624 | 113,281 | 8,4188,025 |  | 6.65110.391 |  |  | -23,888 |
| $\$ 0$ under \$10,000 |  | 68,226 |  | 31,430 |  | -10.214 45.093 |  |  |
| \$00 under 511,000 | 10.546 | 91,407 | 2.092 | 17.121 | 6.010 <br> 4,139 |  | 2.154 | $\begin{array}{r} -1.194 \\ -17.814 \\ -2,958 \end{array}$ |
| \$00 under \$ 12.000 |  | 51.973 | 2.679 | 18.485 |  |  | 2.490 |  |
| \$ ${ }^{00}$ under $\$ 13,000$ | 4,691 4.460 | 62,348 <br> 55,675 | 2.301 | 16.861 | 5.641 | -9,708 | - $\quad \begin{aligned} & 1.454 \\ & 2.802\end{aligned}$ |  |
| \$ | 5,036 | 54,156 | 1,439 | 14,239 | 6.184 3.127 | 26.069 1,762 |  | -14.426 |
|  |  |  |  |  |  |  |  |  |
|  | 13,827 | 172,014 | 4.882 | 51,248 | 8.510 | -28,426 | 4,756 | -1,318 |
|  | 6,045 3 | 124.277 | 779 | 19.488 | 4.771 | -25.996 | 1,344 | -1.757 |
| \% 00 under 530,000 | 3,037 1,309 | 74,414 | - $\begin{array}{r}1.388 \\ 628\end{array}$ | 20,691 | 3,829 | -18,208 | 1,034 | 4,462 |
| \$100 under $\$ 100,000$ | $=\begin{array}{r} 1,309 \\ = \\ 494 \\ 10 \end{array}$ | 37.980 |  | $18.257$ |  | $-51,280$ | 2,5091,098 | 16,2841,783 |
|  |  | 22,963 |  |  | 2,896 | -51,280 |  |  |
| \$000 under \$200,000 |  | 235 | 10741 | $4,420$ | 438 | -19.167 | 216 | -912 |
| \$000 under \$500,000 |  |  |  | $2,983$ | 139 | -8,738 | 63 | -1,272 |
| 5000 under $\$ 1,000,000$ 50,000 or more. |  |  |  | 2,983 | 34 | $-4.731$ | 15 | $-458$ |
| 50,000 or more |  |  |  |  | 10 | 1,460 | 3 | 252 |
| vef returns, fotal | 11,592 | 63,059 | 190,597 | 2,057,776 | 96,162 | -1,976,621 | 25,480 | -579,953 |
| \% xder \$5,000 | 8.475 | 21.195 | 124,438 | 502,280 | 46,153. | -152,416 | 8,288 | -68,906 |
| 3 O under $\$ 10,000$ | 626 | 8.978 | 26.632 | 282.117 | 14.969 | -192,218 | 5.232 | -63,095 |
| 500 under $\$ 15.000$ | 976 | 2,675 | 14.233 | 235,022 | 11,435 | -192.795 | 2.981 | -33,467 |
| 3 \% under 530,000 | 762 | 4,198 | 16.284 | 380.168 | 10,751 | -210.613 | 3,390 | -71.903 |
| \$00 under $\$ 50,000$ | 238 | 4.593 | 3,834 | 161,957 | 4.549. | -160,951 | 1.833 | -67.611 |
| \$00 under $\$ 1000000$ | 282 | 5.253 | 3,533 | 234.061 | 4,087 | -230,965 | 1,808 | -83,413 |
| \$ 000 under \$200,000 | 142 | 5.143 | 1.126 | 113.653 | 2.339 | -237.572 | 1,027 | $-72.774$ |
| 3, 000 or more | 91 | 11.024 | 517 | 148.508 | 1,879 | -599,091 | 921 | -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 estmates based on samples-money amounts are in thousands of doliars]


Foomoles at end ol table

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



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

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


Table 1.9-Form 1040A Returns: Sources of Income and Income Tax After Credits by Marital Status
[All ingures are estrmates based on samples-money amounts are in thousands of dollars]

| Selected income and tax items | All retums |  | Jolnt returns of hutbands and wiva |  | Separots returns of husbends and wives |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returnt | Amount | $\begin{gathered} \text { Number of } \\ \text { rsturns } \end{gathered}$ | Amount | Number of returne | Anownt |
|  | (1) | (2) | (3) | (4) | (5) | (6) |
| Number of retums <br> Adjusied gross income <br> Salanes and wages (gross) <br> Onvdends in adjusted gross income <br> inferest receved |  | $\begin{array}{r} 158,399.684 \\ 157.46 .718 \\ 744.807 \\ 825,779 \end{array}$ |  | $\begin{array}{r} 68,395,267 \\ 68,08,2,209 \\ 23,254 \\ 289,342 \\ \hline \end{array}$ | 893.066 8930.06 893.066 1. 83,768 0 | 4.0 40 1 |
| Other income <br> Total deductions <br> Taxable income <br> Income tax before credrts <br> Credil lor contnbutions to candidates lor public office | ( ${ }^{\circ}$ ) $27,1,606$ $18,364,344$ $18,364,344$ 482,823 | 10 $47,464.656$ $85,155,294$ $15.535 ., 876$ 9,276 | $\begin{gathered} \left({ }^{\circ}\right) \\ 7.166 .238 \\ 5.823,056 \\ 5.823 .506 \\ 160,080 \end{gathered}$ | $\left({ }^{\circ}\right)$ 14.531 .953 $37,838,412$ 6.776 .750 4.766 | $\begin{aligned} & {[10} \\ & 893.066 \\ & 807.69 \\ & 607.699 \\ & 10 \end{aligned}$ | re 218 |
| Personas exemptons credin <br> Eamed income creall used to onset income tax before creatis Income lax after credits <br> Earned income credre, refundable poriton | $\begin{array}{r} 18,364,344 \\ 1,266,450 \\ 16.579 .515 \\ 2.176,713 \end{array}$ | $\begin{array}{r} 1,013,837 \\ 129.077 \\ 14,383,686 \\ 486,694 \end{array}$ | $\begin{aligned} & 5.823 .056 \\ & 636.247 \\ & 5.20 .939 \\ & 1.238 .766 \end{aligned}$ | $\begin{array}{r} 560,170 \\ 49.674 \\ 6.162140 \\ 281,1018 \end{array}$ | $\left.\begin{aligned} & 607.639 \\ & 544.479 \end{aligned} \right\rvert\,$ |  |
| Tax with heid <br> Tax due at tme of fing Total overpayment | $\begin{array}{r} 27,104,122 \\ 1,499.81 \\ 25.892 .197 \end{array}$ | $\begin{array}{r} 20,346.047 \\ 231,44 \\ 6,712.892 \end{array}$ | $\begin{aligned} & 6.925,683 \\ & 6,75,291 \\ & 6,25,, 94 \end{aligned}$ | $\begin{aligned} & 8,221,691 \\ & 146.620 \\ & 2,502,756 \end{aligned}$ | $\begin{aligned} & 873,112 \\ & 151,596 \\ & 722,594 \end{aligned}$ | 4 |
| Selected income and tax hisms | Ratums ofhesde of households |  | Ratums of aurviving apouses |  | Ratums ofeingle persons |  |
|  | Number of retume | Amount | Number of returna | Amount | Number of raturns | Amount |
|  | (7) | (8) | (9) | (1)) | (11) | (12) |
| Number of relurns <br> Adusted gross income <br> Salaries and wages (gross) <br> Dividends in adjusted gross minome <br> interest recened | $2.051,800$ 2.054 2.8000 2.049202 22.633 267,174 | $12,695.357$ $12,652.252$ 3,368 37,678 | 34,736 <br> 34,76 <br> 34,736 <br> 9 <br> $\square$ | 130.47 129 10.020 $(0)$ | $\begin{array}{r} 17,605,766 \\ 17,605,766 \\ 17,553,381 \\ 323,938 \\ 4,300,381 \end{array}$ | 73.0 |
| Other income <br> Total deductons <br> Taxable income <br> income lax betore credits <br> Credir lor contributions to candigales for public office | $\begin{gathered} 109 \\ 2.051 .800 \\ 1.559 .79 \\ 1.559 .979 \\ 49.578 \end{gathered}$ | $\begin{array}{r} \left({ }^{\circ}\right) \\ 3,37.171 \\ 6,278,502 \\ 1.102 .396 \\ 603 \end{array}$ |  | $\begin{aligned} & (0) \\ & 06,267 \\ & 0 \cdot 1 \\ & 0 \cdot 1 \end{aligned}$ | 101 $17.605,766$ $10.362,678$ $10,362,678$ 262,438 | 28.6 38.8 7.2 |
| Personal exemplions credn <br> Earned income credit used to ollsel income tax belore credits Income tax ather credils <br> Earned income credit. relundable portion | $1,559,379$ 508.609 $1.232,534$ 680.024 | 101.089 <br> 64.205 <br> 936.49 <br> 153.780 | $\begin{aligned} & (\because) \\ & (\because)^{2} \\ & i 4,644 \end{aligned}$ | $\begin{aligned} & : 8 \\ & 8 \theta_{4} \\ & 4,377 \end{aligned}$ | $\begin{array}{r} 10,362,678 \\ 115,47 \\ 9.5977 .74 \\ 233,279 \end{array}$ | 3 6.9 |
| Tax withneld <br> Tar due at tume of hling <br> Total overpayment | $\begin{aligned} & 1.980 .417 \\ & 1,0.351 \\ & 1,962.459 \end{aligned}$ | $\begin{array}{r} 1,534,653 \\ 11,192 \\ 769,729 \end{array}$ | $\begin{aligned} & 30,090 \\ & 32,687 \end{aligned}$ | $\begin{gathered} 9,190 \\ 19,862 \end{gathered}$ | $\begin{gathered} 17,294,820 \\ 16,942,573 \\ 16,963 \end{gathered}$ | 10.1 3.3 |

(") Estomate is not shown separately because of the small number ol sample returns on which it was based However, the data are included in the approprate totals NOTE Detal may not add to tolal 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 estumates based on samples-money amounts are in thousands of dollars]


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

| Size of edusted prost income | intarant recolved |  | Total deductiont |  | Totel examptions |  | Texabte income |  | Income t before. credits |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of retums | Amount | Number of ratuma | Amount | Number | Amount | Number of returns | Amount |  |
|  | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (16) | (19) |
| All returns, total | 6.496.893 | B25.779 | 27.701.606 | 47,484.650 | 50,703,186 | 39,027,392 | 18.364,344 | 05.155 .294 | 15,53 : |
| No adiusted gross income | 508.851 | 4, 345 | 3999885 | 414289 | 15 | 1 | - | - |  |
| \$1,000 under \$2.000 | 713.529 | 89.534 | 3.634783 | 5.775 .554 | 4,713.286 | 3.534,965 | 29.491 | 7.622 |  |
| \$2,000 under \$3,000 | 641.702 | 100,584 | 3097412 | 4.974482 | 4,337,476 | 3,253,107 | 1,570,428 | 502,001 | 3 |
| \$3,000 under \$4 000 | 532.332 | 82.010 | 2339881 | 3781.313 | 3.711 .095 | 2.783 .321 | 1.912 .624 | 2.021 .865 | $\underset{\sim}{x}$ |
| \$4,000 under \$5,000 | 398.787 | 47.205 | 2.173 .486 | 3530.466 | 3.824 .299 | 2.868.224 | 1.967.420 | 3,600,544 | $5 ¢$ |
| \$5.000 under $\$ 5.000$ | 442.486 | 46,171 | 2,281,789 | 3746,355 | 4267.343 | 3.200.507 | 2,176,596 | 5,627.104 | 927 |
| \$6,000 under \$7.000 | 387,305 | 28,878 | 1841,598 | 3.048 .212 | 3.563.023. | 2,672.267 | 1.798.439 | 6.260.641 | $1.00^{\circ}$ |
| \$7.000 under 58.000 | 392.724 | 45.078 | 1.589,217 | 2.665,047 | 3.318 .198 | 2.488 .589 | 1.571.676 | 6.762.176 | 1,165 |
| \$8,000 under $\$ 9.000$ | 345,937 | 46.967 | 1,395.356 | 2,378,087 | 3,158,949 | 2,369,206 | 1.389209 | 7.118 .712 | 1,26 |
| \$9,000 under \$ 10.000 | 281.032 | 36.522 | 1,109,362 | 1,903,882 | 2,531,008 | ¢.898.256 | 1,109.362 | 6.730 .152 | 1.21 |
| \$10,000 under \$11,000 | 296638 | 42,212 | 975,333 | 1,729,781 | 2.378 .450 | 1.783.838 | 975,195 | 6.716 .520 | 1,2\% |
| \$11,000 under \$12,000 | 269,668 | 30,612 | 800,336 | 1,488,099 | 2,074,095 | 1,555,571 | 800,336 | 6,152,677 | 1,1\% 3 |
| \$12,000 under \$13,000 | 226,849 | 29.978 | 694717 | 1,377.964 | 1.846. 182 | 1,384.637 | 694.717 | 5.916 .279 | 1,11 5 |
| \$13,000 under \$14,000 | 217,300 | 27,395 | 593.427 | 1,271,843 | 1.629,386 | 1.222.040 | 593,427 | 5.500 .224 | 1.02 ? |
| \$14,000 under \$15,000 | 189446 | 25.987 | 476.225 | $1,096.756$ | 1,383.880 | 1.037,910 | 476.225 | 4.766 .113 | $x^{3}$ |
| \$15.000 under \$20.000 | 491.525 | 71.312 | 1,020,690 | 2,567,358 | 3.057 .869 | 2,293.402 | 1.020690 | 12.492 .078 | 2.45 ? |
| \$20,000 under \$25,000 | 129243 | 20,292 | 231,459 | 594.540 | 726,292 | 544.719 | 231.459 | 3.895.514 | B: 3 |
| \$25,000 under \$30,000 | 26.195 | 4.650 | 39.476 | 101.172 | 107.974 | 80.989 | 39.476 | 867.378 | X |
| \$30,000 or more | 5.344 | 9.048 | 7.574 | 19455 | 22,454 | 16.84 ${ }^{\text {a }}$ | 7.574 | 209.694 | ! |
| Texeble returns, total | 4,645,404 | 562,861 | 16,579,515 | 29,345,777 | 30,851,827 | 23,138.873 | 16,579,515 | 4,123,262 | 15.38 |
| No adjusted gross income | - | - | - | - | - | - | - | - |  |
| \$1 under \$1000 | - | - | - | - | - | - | - | - |  |
| $\$ 1,000$ under $\$ 2.000$ <br> $\$ 2000$ undel $\$ 3000$ | 176,389 | 17.653 | 931,589 | 1.429457 | 936.236 | 702.177 | 931.589 | 427.233 | d |
| \$3,000 under $\$ 4.000$ | 459.857 | 49,525 | 1,737,862 | 2,739,291 | 1.800,719 | 1,350.539 | 1,737.862 | 1,971,045 | x |
| \$ $\$ 4.000$ under $\$ 5.000$ | 352,198 | 33.002 | 1.658 .473 | 2,645.156 | 1.956.669. | 8.467.502 | 1.658 .473 | 3.379.760 | 5 |
| \$5.000 under $\$ 6.000$ | 414.292 | 45.470 | 1.784496 | 2.858,770 | 2.267.551 | 1,700,663 | 1,784.496 | 5.199 .229 | $8!$ |
| \$6.000 under $\$ 7.000$ | 378.011 | 28.535 | 1.650,855 | 2,698,821 | 2,561,989 | 1,921.492 | $1.650,855$ | 6.103,646 | 1.06 |
| \$7,000 under $\$ 8.000$ | 387.529 | 44,254 | 1.529.791 | 2,553,711 | 2.894.562 | 2.170 .922 | 1,529.791 | 6.722.377 | \$,16 |
| \$8,000 under $\$ 9000$ | 343,888 | 46.414 | 1,352006 | 2296,952 | 2.812206 | 2.109.155 | 1,352.006 | 7,084.942 | 4.25 |
| \$9,000 under \$ $\$ 10,000$ | 281,032 | 36.522 | - 9.101 .862 | 1.889 .632 | 2.466 .003 | 1.849.502 | 1.101.862 | 6.720 .375 | 1.217 |
| \$10.000 under \$11.000 | 296.638 | 42.212 | 972.500 799.239 | $1,724,398$ 1486.015 1, | $2,350,941$ 2.062 .827 | $\begin{array}{r}1,763,206 \\ 1.547120 \\ \hline\end{array}$ | 972.500 799239 | $6,713,165$ <br> $6,151.028$ | 4,2\% |
| \$12.000 under \$ $\$ 3.000$ | 226,849 | 29.978 | 69.790 | 1,374,185 | 1,823,857 | 1,367,893 | 692.790 | 5,913,181 | 1,11 |
| \$13,000 under \$14,000 | 257,300 | 27,395 | 592,628 | 1,270,108 | 1,619,798 | 1.214 .849 | 592.628 | 5,506,304 | 1,04 |
| \$14.000 under \$15,000 | 189.446 | 25.987 | 476.225 | 1,096.756 | 1,383.880 | 1.037 .910 | 476.225 | 4.766,113 | $x$ |
| \$15000 under $\$ 20,000$ | 491.525 | 71,312 | 1,020.690 | 2.567,358 | 3.057.869 | 2.293,402 | 1,020,690 | 12,492,078 | 2,45 7 |
| \$20,000 under \$25.000 | 129.243 | 20.292 | 231.459 | 594.540 | 726,292 | 544.719 | 231.459 | 3,895,514 | $8{ }^{2}$ |
| \$25,000 under \$30,000 | 26,195 | 4.650 | 39,476 | 101,172 | 107.974 | ${ }^{80,981}$ | 39.476 | 867.378 | $x$ |
| \$30,000 ar more | 5,344 | 9.048 | 7.574 | 19.455 | 22.454 | 16.841 | 7.574 | 209.694 |  |
| Total nontaxsble retums | 1,851,489 | 262.918 | 11,122.051 | 10.118.881 | 19,851,359 | 14.888.519 | 1,764.829 | 1.032.031 | 119 |
|  |  |  |  |  |  |  |  |  |  |
| Under $\$ 5,000$ | 2.795 .201 | 360.678 | 14.645 .047 | 23,476, 104 | 20,638,171 | 15.478628 | 5479.963 | 6.132.032 | 96 |
| \$5,000 under \$10.000 | 1.849484 | 203,617 | 8.217,322 | 13.741 .584 | 16,838.433 | 12.628.825 | 8.045 .282 | 32.498 .785 | 5.62 |
| \$10,000 under \$ $\$ 5,000$ | 1.199901 | 156183 | 3,540.038 | 6,964,444 | 9,311,993 | 6,983,995 | 3. 539.900 | 25,059.813 | 5.44 |
| \$15.000 or more | 652.307 | 105.302 | 1.299.199 | 3.282 .525 | 3.974 .589 | 2.935 .942 | 1.299199 | 17.464.664 | 3.549 |

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]


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

| Stze of eduated groas income | Total taxpayments ${ }^{\text {' }}$ |  | Income tsx withhold |  | Earned income credit, refundable portion |  | Tan due at time of flifing |  | Overpeyment ratund |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returna | Amount |
|  | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (3) | (38) |
|  | 27.115.577 | 20,370.640 | 27.104,122 | 20,346,047 | 2,176.713 | 486,894 | 1,439.911 | 231,244 | 25.841,646 | 8.710 |
| No adjusiod gross income | 3230662 | 132456 | 23066 | 1322-17 | 147545 | 8, $\square^{-}$ | - | - | 3243525 |  |
| \$ 51.0000 under $\$ 1,000$ | 3230,662 $3.514,737$ | 132,456 430,488 | $3,230,662$ $3.514,737$ | 132,217 429,593 | 147.545 256,478 | $\begin{array}{r}8.44 \\ 39.169 \\ \hline\end{array}$ | ] 29.648 | BC3 | 3.243 .525 <br> $3,537.466$ | 145 |
| \$ \$2,000 under $\mathbf{\$ 3 . 0 0 0}$ | 2,991147 | 663.612 | 2.989.098 | 662,383 | 333,037 | 82.239 | ] 29.648 | 803 | 3,004.294 | 710 |
| \$3,000 under \$4,000 | 2.267.899 | 787,487 | 2,267,899 | 788, 143. | 331,043 | 114,929 | 54,381 | 3,492 | 2,253,209 | GE |
| \$4,000 under 55.000 | 2,119,182 | 1,019,091 | 2,119,162 | 1,019,091 | 414,927 | 129,799 | 86,090 | 8.678 | 2,071,497 | 68 |
| \$5,000 under $\$ 6,000$ | 2243.352 | 1.410 .735 | 2.239 .254 | 1,408.513 | 458.306 | 87.682 | 85.755 | 11.453 | 2.183 .985 | 73 |
| \$6,000 under $\$ 7,000$ | 1,834, 154 | 1,454,609. | 1,833,875 | 1,454,434 | 181.450 | 22,296 | 81,293 | 9.930 | 1,758,256 | 57 |
| \$7,000 under 58.000 | 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 | 1,391,258 | 1,591.243 |  |  | 76,973 | 10.401 | 1,312,728 | 43 |
| \$9,000 under 510.000 | 9.105,914 | $1446,643$. | 8.901.816 | 1,442.801 |  |  | 96,703 | 13.014 | 1.010.610 | 318 |
| \$10,000 under $\$ 11.000$ | 971.510 | 1.424.205 | 971.510 | 1.422 .379 |  |  | 107.691 | 17.979 | ${ }^{867.642}$ | 270 |
| \$11.000 under $\$ 12.000$ | 799,537 | 1.302 .148 | 798,738 | 1300,868 |  |  | 93,014 | 14.086 | 706.523 | 22 |
| ( | 691.692 593.427 | 1.246 .969 $1,172,638$ | 691.692 593.427 | $1,246,969$ $1,171,968$ |  |  | 117,202 94,819 | 21,565 14,800 | 577.515 <br> 498.616 | 21 21 |
| \$13,000 under \$14,000 | 593,427 | 1,172,638 | 593,427 | 1,171,968 | not | icable | 94.819 | 14,800 | 498.618 |  |
| \$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 | 2,851,453 |  |  | 231.828 | 41.831 | 787.720 | 30 |
| \$20,000 under $\$ 25.000$ | 231.459 39.476 | 836,430 197.072 | 231,327 39.478 | 831.587 <br> 196,243 |  |  | 90,682 23,193 | 29.532 10.319 | $] \quad 140.126$ | E |
| ( $\$ 25,000$ under $\$ 30,000$ | 39,476 7,574 | $\begin{array}{r}197.072 \\ 50.487 \\ \hline\end{array}$ | 39.476 7.574 | 196,243 47.402 | 」 |  | $\begin{array}{r}23,193 \\ 5.860 \\ \hline\end{array}$ | 10,319 4.476 | ] 17.997 |  |
| Taxebte returns. rotal ... | 16,474.490 | 19.804.002 | 16.469.084 | 18.774.555 |  |  | 1,439.91t | 231.245 | 15.122,677 | 4.65 |
| No adjusted gross income | - | - | - | - | 7 |  | - - | - | - |  |
| \$1 under \$1,000 |  | - | - | - |  |  | - - | - | - |  |
| $\$ 1.000$ under $\$ 2,000$ <br> $\$ 2.000$ under $\$ 3,000$ | ] 907.136 | 248,202 | 907,138 | 247,481 |  |  | ] 29,648 | 803 | 901,941 | 21 |
| \$3,000 under \$4,000 | - 1.719.487 | 653.819 | 1,719,487 | 853.175 |  |  | 54,361 | 3.492 | 1,683,222 | 42) |
| \$4.000 under $\$ 5.000$ | 1,633,919 | 869.815 | 1.633,919 | 669.815 |  |  | 86,090 | 8,878 | 1.568,778 |  |
| \$5,000 under \$6,000 | 1.766 .754 | 1.224,166 | 1.764 .656 | 1.221,944 |  |  | 85.755 | 11.453 | 1.696 .692 | 46 |
| \$6,000 under $\$ 7.000$ | $1.648,057$ | 1,380.422 | 1,647.778 | 1,380,255 |  |  | 81,293 | 9,930 | 1.567 .513 | 47 |
| \$7,000 under \$8,000 | 1.527.832 | 1.497 .968 | 1.527 .832 $1.349,957$ | 1.497 .800 1.572154 |  |  | 94,502 | 8,565 | 1.435.289 | 45 |
| \$8.000 under $\$ 9,000$ | ¢,349,957 | 1,575,008 | 1,349,957 | 1,572,154 |  |  | 76,973 | 10,409 | 1,271,427 | 41 |
| \$9,000 under \$ 10,000 | 1.098.414 | 1,444,522 | 1,094,315 | 1,440,681 |  | plicable | 96,703 | 13,014 | 1,003,140 | 31 |
| \$10,000 under $\$ 11.000$ | 968.677 | 1.422,967 | 968.677 | 1.421.141 |  |  | 107.691 | 17.179 | 864.809. | 27 |
| \$11,000 under $\$ 12,000$ | 798.440 | 1,301,556 | 797,641 | 1,300,276 |  |  | 93.014 | 14,086 | 705.426 | 23 |
| \$12,000 under \$13,000 | 689.765 | 1,246.253 | 669.765 | 1,246.253 |  |  | 117.202 94.819 | 21.565 14.800 | 575.588 | 20 |
| \$13,000 under \$14,000 | 592.628 | 1,171,529 | 592.628 | 1,170,859 |  |  | 94,811 | 14.800 | 497.817 | 19 |
| \$14,000 under 515.000 | 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 | 41,831 | 787.720 | 33 |
| \$20,000 under \$25,000 | 231.459 | 838.430 | 231.327 | 831.587 |  |  | 90.682 | 29.532 | 140.126 | 6 |
| \$25.000 under \$30.000 | 39.478 | 197,072 | 39,476 | 196.243 |  |  | 23,193 | 10,319 | 17,997 |  |
| \$30.000 or more | 7.574 | 50,487 | 7.574 | 47,402 | $\checkmark$ |  | 5,860 | 4.475 | 17,302 |  |
| Total nontsweble reluma | 10,637,067 | 1.573,037 | 10,635,038 | 1,571,494 | 2,176,713 | 486,694 | - | - | 10,750,969 | 2,06 |
| All relums. summary |  |  |  |  |  |  |  |  |  |  |
| Under $\$ 5.000$ | 14,123,607 | 3.033 .134 | $\begin{array}{r}14,121,558 \\ 8.151905 \\ \hline\end{array}$ | $3,029.426$ <br> 7.42179 <br> 108 | $1,483,028$ 693.685 | 374.577 112117 | 170.099 435226 | 12,973 | 14,109,991 |  |
| $\$ 5,000$ under $\$ 10,000$ $\$ 10,000$ under $\$ 15,000$ | $8,160,380$ $3,532,391$ | 7.430 .971 <br> $6,172,367$ <br> , | $8.151,905$ <br> $3,531,592$ | 7.421 .717 $6,158,220$ | ] $\quad 693.685$ | 112.117 | 435,226 482,923 | 53,363 78.751 | $7,770.294$ 3.055 .518 | 2,, 53 1,085 |
| \$15.000 or more | 1.299,199 | 3.742 .146 | 1,299.067 | 3.726 .684 | ] not | picable | 351.563 | 86.156 | 945,843 | 40: |

'Includes income tar witheld, excess social secunty laxes withheld, and 1975 estimaled tax payments
NOTE Detal 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
[Ail figures are estimates based on samples-money amounts are in thousands of doilars]

thes at end of table

Table 1.11-Ali 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]

rable 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 oased on samples-money amounts are in thousands of dollars]


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 estumales based on samples-money amounts are in thousands of dollars]


[^4]
## Section 2

## Contents

ntroduction, 43
Jata affected by tax law changes, 44
Jeductions from adjusted gross income, 44
Standard deduction, 44
Itemized deductions, 45
Exemptions, 45

## Text tables

IA Form of deduction and size of adjusted gross income, 1974 and 1975, 44
?B Exemptions by type, 1974 and 1975, 45
?C Returns with political contributions credit, deduction, or presidential election campaign fund statement, by size of adjusted gross income, 45

## Charts

2A Distribution of returns by form of deduction, 1966-1975, 43
2B Number of returns by number of exemptions for taxpayers and dependents, 46

## Deductions and Exemptions

## Basic tables

2.1 Returns with itemized deductions: deductions by type and by size of adjusted gross income, 47
2.2 Returns with itemized deductions: sources of income by marital status, 49
2.3 Returns with taxes paid deduction: taxes deducted by size of adjusted gross income, 50
2.4 Returns with contributions: contributions deduction by size of adjusted gross income, 52
2.5 Returns with medical and dental expenses deduction: medical and dental expenses deducted by size of adjusted gross income, 53
2.6 Returns with total miscellaneous deductions: total miscellaneous deductions by size of adjusted gross income, 55
2.7 Returns with interest paid deduction: interest deducted by size of adjusted gross income, 57
2.8 Returns with investment interest expens-
es: investment interest by size of adjusted gross income, 58
2.9 All returns: exemptions by type, number of exemptions, sources of income, by size of adjusted gross income, 59
2.10 Exemptions by type and marital status, 64
2.11 Returns filed by dependents with unearned income: sources of income, deductions, and tax, by size of adjusted gross income, 64

## 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.

Chart 1A

Returns filed, 1966-1975 by size of adjusted gross income

1/ The number of returns filed reflects, in part, the changes in filing requirements for 1970, 1971, 1972 and 1975.

Millions of returns


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 calegory, 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

| Form of deduction snd alze ot ofjuated gross income | Number of returns |  |  | Adjusted grose income less defleit |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1974 | 1975 | Change, 1974 to $197 \$$ | 1974 | 1975 | Change, 1974 to 1975 |
|  |  |  |  |  |  |  |
| All Ratume |  |  |  |  |  |  |
| Total | 83,340,190 | 82,229,332 | -1,110,858 | 905,523,258 | 947.784.873 | 42.261.613 |
| $\begin{aligned} & \text { Under } \$ 5,000 \\ & \$ 5,000 \text { under } \$ 10.000 \\ & \$ 10.000 \text { under } \$ 15.000 \\ & \$ 15.000 \text { or more } \end{aligned}$ | $\begin{aligned} & 26,766,673 \\ & 20,586,617 \\ & 15.670258 \\ & 20,316642 \end{aligned}$ | $\begin{aligned} & 24,901,853 \\ & 19952,914 \\ & 14963,680 \\ & 22410885 \end{aligned}$ | $\begin{array}{r} -1.864820 \\ -633.703 \\ -706578 \\ 2.094 .243 \end{array}$ | $\begin{array}{r} 58769.795 \\ 152018,321 \\ 194.265 .937 \\ 500469.285 \end{array}$ | $\begin{array}{r} 53,376.118 \\ 146,545,680 \\ 185.639 .766 \\ 562,223,307 \end{array}$ | $\begin{array}{r} -5.393597 \\ -5.472641 \\ -8.62171 \\ 61,754022 \end{array}$ |
| Returns With Adjusted Grose income anditemized Deductions |  |  |  |  |  |  |
| Total | 29,564,363 | 26,074,061 | $-3,490,302$ | 544,347,997 | 532,610,747 | --11,737,250 |
| $\begin{aligned} & \text { Under } \$ 5.000 \\ & \$ 5.000 \text { undes } \$ 10,000 \\ & \$ 10000 \text { under } \$ 15.0000 \\ & \$ 12.000 \text { or more } \end{aligned}$ | 1.256 .817 5468941 7.340 .129 15498484 | 709449 3764312 6455972 15444328 | $-547,368$ -1.704829 -1184149 -54156 | $\begin{array}{r} 4721.228 \\ 42.629712 \\ 91850173 \\ 405146884 \end{array}$ | 2.589 .107 29.672 .340 77448734 422.870 .566 | $\begin{array}{r} -2.132121 \\ -12.957372 \\ -14.371439 \\ 17723882 \end{array}$ |
| Standard Deduction |  |  |  |  |  |  |
| Total | \$3.230,028 | \$5,\$11,480 | 2.281,452 | 366,455.193 | 421.476.579 | 55,023,486 |
| ```Under $$.000 $5000 under $10000 $10.000 under $15.000 $15000 or more``` | $\begin{array}{r} 24964057 \\ 15.117 .676 \\ 8.330 .137 \\ 4818.158 \end{array}$ | $\begin{array}{r} 23548.613 \\ 16188.602 \\ 8.807708 \\ 6966.557 \end{array}$ | $\begin{array}{r} -1415444 \\ 1.070 .926 \\ 477571 \\ 2.148 .399 \end{array}$ | $\begin{array}{r} 59.328419 \\ 109.388609 \\ 102.415764 \\ 95.322401 \end{array}$ | $\begin{array}{r} 57.091,566 \\ 116,873.340 \\ 108161,032 \\ 139352,741 \end{array}$ | $\begin{array}{r} -2238 \text { 653 } \\ 7484731 \\ 5745268 \\ 44,030340 \end{array}$ |
| Low.ncome allowance |  |  |  |  |  |  |
| rotal .... | 36,258,477 | 41,420,124 | 5.161,647 | 135,282,183 | 194,359,692 | \$9,077,509 |
| $\begin{aligned} & \text { Under } \$ 000 \\ & \$ \$ 000 \text { under } \$ 10,000 \\ & \$ 10,000 \text { under } \$ 15000 \\ & \$ 15,000 \text { or more } \end{aligned}$ | $\begin{array}{r} 24811.219 \\ 11442.753 \\ 3129 \\ 1.376 \end{array}$ | $\begin{gathered} 23478,327 \\ 15,755170 \\ 2185790 \\ 101 \end{gathered}$ | $\begin{array}{r} -9,332.892 \\ 4312417 \\ 2.182 .661 \\ -539 \end{array}$ | $\begin{array}{r} 58,685,591 \\ 76.522343 \\ 38291 \\ 35958 \end{array}$ | $\begin{array}{r} 56,880.455 \\ 113516.805 \\ 23942.499 \\ 19933 \end{array}$ | $\begin{array}{r} -1.80 \$, 136 \\ 36,994462 \\ 23,904200 \\ -16,025 \end{array}$ |
| Percentage |  |  |  |  |  |  |
| total | 16,971,551 | 14,091,356 | -2,880, 195 | 231,973.090 | 227,118,997 | -4,054,023 |
| ```Under $$000 $$000 under $10,000 $10,000 under $15000 $15000 of more``` | $\begin{array}{r} 152838 \\ 3674923 \\ 8327008 \\ 4816782 \end{array}$ | $\begin{array}{r} 02886 \\ 433432 \\ 6621918 \\ 6.965720 \end{array}$ | $\begin{array}{r} -82552 \\ -3241491 \\ -1705090 \\ 2148938 \end{array}$ | $\begin{array}{r} 642.828 \\ 32866.266 \\ 102.37443 \\ 95.286443 \end{array}$ | $\begin{array}{r} 2 \uparrow 1.111 \\ 3.356 .535 \\ 84248.533 \\ 139.332 .808 \end{array}$ | $\begin{array}{r} -431.717 \\ -29.509731 \\ -18.158940 \\ 44.046 .365 \end{array}$ |
| Feturns with no adiusled gross income | 545,799 | 643.791 | 97992 | -5.279.932 | -6.304.555 | -1024 623 |


(*) Estumate ss not shown separately pecause of the small number ol sample returns on which it was besed however. the data are included in the
aporopriate totals
NOTE Detall may not add to totel because of rounoing
topics for which data are presented are return: with political contributions credit, deduction, o presidential election campaign fund checkof (table 2C), returns with investment interes expenses (table 2.8), and returns filed b! dependents with unearned income (table 2.11)

## Data Affected by Tax Law Changes

The Tax Reduction Act of 1975 increaser 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 wa: included as an amendment to Public Law 93. 625 (an act to amend the tariff schedules). I raised the maximum "political contribution: credit" from \$25 to \$50 on joint returns, anc 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 describer above. In lieu of the credit, a taxpayer witt 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 uppel limits for the deductions had been $\$ 100$ on join 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 justed gross income was less than $\$ 15,000$, $\geqslant$ taxpayer determined the income tax from 3 "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 Iount of their earned income. (See also eturns with Standard Deduction or with nized Deductions" and "Dependents with earned Income" in section 6, Explanation of (issifications and Terms).

Table 2B.-Exemptions by Type, 1974 and 1975
[All figures are estmates based on samples-money amounts are in thousands of dollars]

| Item | 1874 | 1975 | Chenge. 1974 to 1975 |
| :---: | :---: | :---: | :---: |
|  | (1) | (2) | (3) |
| All Examptions |  |  |  |
| Number of relurns Number of exemptions Amount of exemptions | $\begin{array}{r} 83.340,190 \\ 215.051 .059 \\ 161.263,839 \end{array}$ | $\begin{array}{r} 82.229,332 \\ 212,202,596 \\ 159,140,645 \end{array}$ | $\begin{aligned} & -1,110,858 \\ & -2,048,463 \\ & -2,122,994 \end{aligned}$ |
| Exemptions for Texpeyers |  |  |  |
| Number af returns <br> Number of exemptions | $\begin{array}{r} 83,340,190 \\ 127,743,912 \end{array}$ | $\begin{array}{r} 82.229,332 \\ 126.560,899 \end{array}$ | $\begin{array}{r} -1,110,858 \\ -1,183,013 \end{array}$ |
| Exemptions for Age 85 or Over |  |  |  |
| Number of returns Number of exemptons | $\begin{aligned} & 7,371.124 \\ & 9.583 .237 \end{aligned}$ | $\begin{aligned} & 7.683 .135 \\ & 9.937 .208 \end{aligned}$ | $\begin{aligned} & 312.011 \\ & 353.979 \end{aligned}$ |
| Exemptions for 8lindneas |  |  |  |
| Number of returns Number ol exemptrans | $\begin{aligned} & 136,800 \\ & 138,841 \end{aligned}$ | $\begin{aligned} & 206,988 \\ & 217,592 \end{aligned}$ | $\begin{aligned} & 70.188 \\ & 78.751 \end{aligned}$ |
| Exemptions for Texpayers Dependents |  |  |  |
| Number ol returns <br> Number of exemptions | $\begin{aligned} & 34,964,032 \\ & 77,585,069 \end{aligned}$ | $\begin{aligned} & 34,624,433 \\ & 75,486,897 \end{aligned}$ | $\begin{array}{r} -339.599 \\ -2.098 .172 \end{array}$ |

NOTE Detell may not add to totel beceuse of rounding

Table 2C.-Returns with Political Contributions Credit, Deduction, or Presidential Election Campaign Fund Statement, by Size of Adjusted Gross Income
[All ligures are estimates based on samples-money amounts are in thousands of dollars]


[^5]
## Imized Deductions

I lieu of taking the standard deduction, a bayer could itemize eligible taxes (for examreal estate and State and local income Is), medical expenses, interest expenses, c critable contributions, and other eligible eienses incurred during the year. In the case of married couple filing separate returns, if of the spouses claimed itemized deducith s, the other had to do so as well and, in is 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).

Chart 2B
Number of returns by number of exemptions for taxpayers and dependents *

Millions of returns


Number of exemptions per return

* Excludes exemptions for age and blindness.

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


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


Includes data for type not specited
NOTE Delall may not add to lotal because of rounding

Table 2.2-Returns with Itemized Deductions: Sources of Income by Marital Status
[All figures are estumates based on samples--money amounts are in thousands of dollars]


Estimete is not shown seperately because of the smell number of semple returns on which it was based However, the deta ere included in the approprite totals
TE: Deteil 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 ingures are ostimates based on samples-money amounts are in thousands of dollars]


Footnoles 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]


Ides unspecified taxes and foreign taxes deducted when a deduction was elected
N 三: Deleil 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］

| Size ot sdjusted gross income | Number of returns | Adjusted grome income | Total Itsmized deductions | Contributions |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Total | Csah |  | Other then cash |  | Carryover from pror yase |  | Amount notdeductiblebecaus of incomeUmitation |  |
|  |  |  |  |  | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Anow |
|  | （1） | （2） | （3） | （4） | （5） | （6） | （7） | （6） | （9） | （10） | （11） | 12 |
| All raturne，total | 24，642，672 | 511，626，098 | 116，637，819． | 15，393，318 | 24，538，726 | 13，832，094 | 4，152，185 | 1，591，864 | 81.029 | 691，417 | 27，812 |  |
| \＄1 under \＄1．000 | 9.810 | 6，218 | 34，846 | 1，328 | 9.500 | 3，811 |  |  |  |  | 1,024 |  |
| \＄1．000 under $\$ 2.000$ | 26，852 | 39,741 | 60.454 | 5.566 | 26.807 | 7.607 | ］ 2,457 | 939 | 1.102 | 7.938 | 1.624 |  |
| \＄2，000 under $\$ 3.000$ | $\begin{array}{r}63.382 \\ \hline 798929\end{array}$ | 163.551 | 143.330 | 13.811 | 66．382 | 13.451 <br> 63.762 | 2， <br> 17574 <br> 17576 | $\begin{array}{r}522 \\ \times 1.375 \\ \hline\end{array}$ | ］ 749 | 1，242 | 1.455 |  |
| \＄3．000 under $\$ 4.000$ | 179,029 278,961 | 697,452 $1,265,626$ | 493,716 733,938 | 63.713 109.209 | 178,003 278,733 | 63,762 $+09,795$ | 17,576 26,068 | 1,375 2.131 | $\bigcirc \quad 749$ | 1，242 | 1.455 |  |
|  |  |  |  |  |  |  |  |  | 4，349 | 4，063 | 5，413 |  |
| \＄5，000 under \＄6．000 | 433.910 | 2．385，506 | 1．221，369 | 170,343 | 433.182 | 159.493 | 62.451 | 7.984 | $=$ |  |  |  |
| \＄6，000 under $\$ 7,000$ | 591,513 661,595 | $3,476,610$ <br> $4,957,267$ <br> , |  | 182.160 255.097 | 526,881 660.561 | 174.128 247,000 | 60,401 69.007 | 7,663 <br> 8,384 <br> 1.68 | $\bigcirc$ 4，506 | 2，018 | 3.126 |  |
| \＄8，000 under \＄9，000 | 807.868 | 6，865，676 | $2.457,591$ | 303,647 | 804， 139 | 289，247 | 102， 187 | 12.632 |  |  |  |  |
| 59.000 under 510.000 | 967.198 | 9.201 .940 | 3，040，824 | 369，308 | 960.431 | 357.375 | 119，483 | 13.325 | ］ 3.249 | 2，790 | 1，084 |  |
| \＄10，000 undet \＄11，000 | 1.016 .873 | 90.701 .158 | 3.235024 | 386,469 | 1.093 .945 | 368.138 | 122.690 | 16.558 |  |  |  |  |
| \＄11，000 under \＄12，000 | 1，105，705 | 12，718，789 | 3，660，243 | 438，964 | $1,098.526$ | 424.353 | 148，328 | 16，491 | 5.727 | 4，982 | 1.116 |  |
| \＄12．000 under $\$ 13.000$ | $1.154,354$ <br> 1.249 .623 | $\begin{array}{r}14.435,120 \\ \hline 6.871960\end{array}$ | 3.922 .661 | 453.594 | 3．146．615 | 427,990 | 162.893 | 19.553 |  |  |  |  |
| \＄14，000 under \＄15，000 | $1,249,623$ 1.206 .258 | $\begin{array}{r}16,471,960 \\ 17.478,304 \\ \hline\end{array}$ | $4,463,024$ 4.489 .097 | 509.272 534.759 |  | 479894 517.379 | 199.932 <br> 176.161 | 27,983 25.096 | ］5，577 | 14，520 | 2.654 |  |
| \＄15，000 under \＄20．000 | 5．483．166 | 95，642．200 | 22.862 .754 | 2，570．568 | 5．457．220 | 2.427 .656 | 937.963 | 130.141 | 12.902 | 50.639 | 2.255 |  |
| \＄20，000 under \＄25，000 | 3，964，767 | 88，416，721 | 18，403，714 | 2，119，144 | 3，950，519 | 2，007，468 | 734，006． | 112.258 | 4.076 | 4.584 | 690 |  |
| \＄25．000 under $\$ 30.000$ | 2．213．581 | ${ }_{6}^{60,265,655}$ | 11.990 .530 | 1．513．086 | 2．207．382 | 1.429 .383 | 454.660 | 84.796 | 2.627 | 11.032 | 871 |  |
| \＄$\$ 30,000$ under $\$ 50,000$ | 2.389 .362 721.658 | $87,356,657$ $47.753,638$ | $16,688.370$ $8,856.341$ | 2.296 .850 1.448 .173 | $2,383,694$ 720.355 | $2.016,547$ 1.247 .166 | 539.143 162.130 | 184.363 192.637 | 8.260 4.243 | 44,237 121,009 | 1.290 2.210 |  |
| \＄100，000 under \＄200，000 | 144．939 | 18，957，020 | 3，543，710 | 759.269 | 144．549 | 567，572 | 39，103 | 214.593 | 2.186 | 136.416 | 1.737 |  |
| \＄200，000 under \＄500．000 | 27.988 | $7.820,397$ | 1，674．639 | 478.672 | 27．876 | 274.040 | 9.030 | 205，606 | 1．168 | 162.300 | 932 |  |
| \＄500，000 under 51，000，000 | 3.187 | 2.122 .037 | 541,793 | 191.472 | 3.174 | 96.972 | 1.264 | 112.891 | 205 | 54.209 | 200 |  |
| \＄1，000，000 or more | 1.097 | 2.286 .855 | 650，843 | 298，852 | 1.089 | 127．857 | 508 | 193，963 | 102 | 69,438 | 91 |  |
| Taxable relurne，lotal | 23，323，488 | 501，359，868 | 109，993，932 | 14，716，761 | 23，229，660 | 13，204，613 | 3，982，426 | 1，538，821 | 46.732 | 810，441 | 17，819 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| \＄1，000 under $\$ 2,000$ $\$ 2,000$ under $\$ 3,000$ | ］ 12.924 | 31，446 | 8，339 | 1，306 | 12.924 | 1，343 | 6.474 | 414 |  |  |  |  |
| \＄3，000 under \＄4，000 | 32.031 | 116.750 | 61,734 | 11，009 | 32.031 | ${ }^{10,798}$ | 」 |  | 574 | 924 | 4，933 |  |
| \＄4．000 under \＄5．000 | 130，313 | 590,477 | 268，069 | 51，019 | 130，085 | 53，093 | 12，010 | 941 |  |  |  |  |
| \＄5，000 under \＄6，000 | 237.275 | 1.309 .114 | 545，128 | 90.360 | 236.820 | 84.495 | 38.413 | 5．768 | 」 |  |  |  |
| \＄6，000 under $\$ 7,000$ $\$ 7.000$ under $\$ 8.000$ | 342.360 542798 | $2,245,903$ 4070.499 | 820,311 1.434 .297 | 113.444 204.893 | ${ }^{342,313}$ | 109.273 200068 | 35,609 $\$ 2.843$ | 4,034 4,872 |  |  |  |  |
| \＄8，000 under \＄9．000 | 708，603 | 6，019，932 | 1，946，029 | 254.671 | 541,674 704,874 | 242,695 | ${ }_{68,884}$ | 4.672 10,395 | 4．970 | 2.823 | 1，098 |  |
| 59.000 under 510.000 | 888.021 | 8.452 .589 | 2.569 .810 | 325.738 | 682，642 | 315，366 | 104694 | 10，337 | J |  |  |  |
| \＄10．000 under \＄11．000 | 968.670 | 10．197，192 | 2．955．298 | 360，843 | 965.745 | 343.834 | 113.822 |  |  |  |  |  |
| \＄11，000 under \＄12，000 | 1，070，113 | 12，311，326 | 3，404，038 | 413.679 | 1，063，872 | 402.228 | 140.520 | 15．484 |  |  |  |  |
| \＄12．000 under \＄13．000 | 1.127 .110 | $14.096,441$ | 3．744．292 | 432.517 | 1，120．098 | 409766 | 158.450 | 17.551 | 8.251 | 14.745 | 2.779 |  |
| \＄13．000 under $\$ 14.000$ | $1,225,584$ 1193 | 16，546，463 | $4,312,163$ $4,376,309$ | 496,835 | ¢，215，122 | 468， 143. | 196，276 | 27.468 24.669 | － |  |  |  |
| \＄14，000 under \＄15．000 | 1，193，416 | 17.294 .077 | 4，376，309 | 517.274 | 1．190．963 | 494，351 | 174.511 | 24.669 | 」 |  |  |  |
| \＄15，000 under \＄20，000 | 5.419 .860 | 94．566．407 | 22.276 .819 | 2．513，368 | 5．393．914 | 2，376．149 | 930.226 | 127.599 | 10.911 | 40.340 |  |  |
| 520，000 under $\$ 25,000$ | 3，944，812 | 87，976，470 | 18，137，078 | 2，097．448 | 3.930 .564 | 1，987，202 | 730.657 | 110.668 | 3.976 | 4.294 | 2，948 |  |
| \＄25000 under \＄30．000 | 2.206 .112 | 60.065 .266 | 11．863．292 | 1.504 .842 | 2.199 .913 | 1.421 .901 | 453.174 | 84.480 | 2.573 | 10.456 | 」 |  |
| \＄30，000 under $\$ 50.000$ | 2，379，453 | $86,980,489$ | 16，406，180 | 2.197 .745 | 2，373，793 | 1，999 523 | 536,830 | 176.809 | 8,078 | 41.553 | 1.073 |  |
| \＄50，000 under \＄100，000 | 717.715 | 47，498，664 | 8．643．524 | 1．425．102 | 716.418 | 1.231 .851 | 161，373 | 185．250 | 3，800 | 94，469 | 1.943 |  |
| \＄100，000 under \＄200，000 | 144，292 | 18，871，089 | 3，455，798 | 749，355 | 143，909 | 560,116 | 38.541 | 209，174 | 2,088 | 127，182 | 1.654 |  |
| \＄200．000 under \＄500．000 | 27.794 | 7，766，087 | 1．612．956 | 478.439 | 27.688 | 270，821 | 8.962 | 202.469 | 1，137 | 153,053 | 906 |  |
| \＄500，000 under \＄1，000，000 | 3,146 | 2，094，601 | 509.818 | 187.042 | 3.133 | 94.886 | 1，252 | 111.834 | 193 | 51,182 69,420 | 195 90 |  |
| \＄．000，000 or more | 1.086 | 2，258，592 | 622，650 | 296.852 | 1.078 | 126.719 | 505 | 192，962 | 101 | 69.420 | 90 |  |
| Total nontarable zelurns | 1，319，164 | 10，466，222 | 6，643，676 | 678．525 | 1，309，068 | 627，467 | 169，789 | 53，253 | 14，291 | 80，964 | 19，993 |  |
| All returns，summary |  |  |  |  |  |  |  |  |  |  |  |  |
| Under \＄5，000 | 558，034 | 2，112，588 | 1，486，284 | 193.627 | 556.425 | 198.426 | 50.775 | 4.967 | 3.436 | 9.841 | 9.018 |  |
| \＄5，000 under \＄10，000 | 3.402 .084 | 26，886．999 | 10，968，592 | 1.280 .555 | 3.385 .194 | 9．227．243 | 413.529 | 49.988 | 90.519 | 8.210 | 4.708 |  |
| \＄10．000 under $\$ 15.000$ | $5,732,813$ | 72，205，331 | 19，770，049 | 2，323．050 | 5，701．249 | 2.211 .754 | 810．004 | 105，681 | 11，304 | 19,502 653.684 | 3,770 10.118 |  |
| 515.000 of more | 14.949741 | 410，621．180 | 85.212 .694 | 11.596 .086 | 14.895 .860 | 10，194．671 | 2.877 .887 | 1．431，248 | 35，770 | 653.664 | 10.116 |  |

NOTE Detall may not add to toal because ol rounding
ble 2.5—Returns with Medical and Dental Expenses Deduction: Medical and Dental Expenses Deducted by Size of Adjusted Gross Income
[All figures are estimates based on samples-money amounts are in thousands of dollars]


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]

| Stiza of edjusted grom income | Medical and dental expenase subject to reduction by a percent of edjuated pross income-Continued |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Mediend and aruge-Cont'd |  | Balance of inturance promiuma |  | all other medical and dental erpenses |  | Deductible 3 percent of edjusted groas Income |  | Medical and dental ampersee In arcess of 3 percent of adfustod grose income |  |
|  | Medicine and drugs in excess of 1 percant of ad)uated grosa income |  |  |  |  |  |  |  |  |  |
|  | Number of returns | Amount | Number of raturna | Amount | Number of returns | Amount | Number of returne | Arrount | Number of reuturne | Amm |
|  | (13) | (14) | (15) | (18) | (17) | (18) | (19) | 120) | (21) | 12 |
| All raturns, totai . .. | 5,630,815 | 976,225 | 13,454,776 | 2,941,256 | 14,716,024 | 12,741,385 | 16,234,217 | 7.131.142 | 11,954,814 | 9 |
| \$1 under \$1,000 | 5.133 | 1.092 | 6.758 | 1.345 | 11,323 | 11,370 | 12.945 | 276 | 12.990 |  |
| \$1,000 under \$2,000 | 13,724 | 1.706 | 16.669 | 3.842 | 20,823 | 13.022 | 22.324 | 950 | 22,324 |  |
| \$2000 under $\$ 3.000$ | 34.220 | 6.167 | 39.113 | 8.498 | 57,103 | 105,418 | 59,242 | 6,355 | 59.197 |  |
| \$ $\$ 3.000$ under $\$ 4.000$ | 122.046 <br> 162.551 | 17.301 23.702 | 141,689 203.396 | 32,354 44.668 | 163.194 251.965 | 168.205 235.762 | 171.131 262.052 | 17.902 35.798 | 165,715 255,830 |  |
| \$4,000 under \$5,000 | 162.551 | 23.702 | 203,396 | 44.868 | 251.965 | 235.762 | 262.052 | 35.798 | 255,830 |  |
| \$5.000 under $\$ 6.000$ | 247,285 | 46.396 | 335.368 | 81.020 | 383.808 | 301.847 | 410.060 | 65.730 | 382.058 |  |
| \$6.000 under $\$ 7.000$ | 295,838 | 46.653 | 369.618 | 86,222 | 453.219 | 3419919 | 472697 | 91.413 | 461,515 |  |
| \$7,000 under \$8,000 | 357,573 | 59.817 . | 479.485 | 105.959 | 565,395 | 473,219 | 597.291 | 131.153 | 561.892 |  |
| \$8,000 under \$9,000 | 329,217 351,336 | 54,368 61,608 | 537.650 645,231 | 125,173 127,631 | 624,518 718,496 | 472,447 644,465 | 679.017 784.593 | 162,257 209359 | 586,672 677,093 |  |
|  |  |  |  |  |  |  |  |  |  |  |
| \$10,000 under \$19,000 | 362.211 | 54.403 | 632,914 | 139,929 | 751,493 | 529.676 | 799809 | 235,451 | 683,136 |  |
| \$11.000 under $\$ 12.000$ | 371.735 | 56.285 | 688.705 | 141.561 | 798.436 | 553, 155 | 853.150 | 270.545 | 707.088 |  |
| \$12.000 under $\$ 13.000$ | 329,313 344,734 | 52.024 52.972 | 674,535 715,625 | 138.496 <br> +48.357 <br> 88 | 778,840 819.820 | 523,335 546,971 | 839,062 884,984 | 268,107 <br> 323,453 | 683,757 694.498 |  |
| \$14,000 under \$15,000 | 286,627 | 39,869 | 681,390 | 138,314 | 779,530 | 595,442 | 832,213 | 325,603 | 542,463 |  |
| \$15,000 under \$20,000 | 1,084,798 | 171,843 | 2.861,051 | 595.589 | 3.208,674 | 2,519,763 | 3,492,746 | 1,592,900 | 2,545,680 | 1 |
| \$20,000 under \$25,000 | 534,405 | 88.962 | 1.985.321 | 408.295 | 2.035.635 | 1.746.062 | 2.308.419 | 1,253,957 | 1,433.584 |  |
| \$25.000 under $\$ 30,000$ | 233,472 | 39,700 | 1,056,792 | 236,795 | 1,062,814 | 1,004,220 | 1,219,377 | 775,335 | 682,690 |  |
| 530,000 under $\$ 50.000$ | 147,711 | 34.260 | 1.054.500 | 269.360 | 999,821 | 1.309 .942 | 1.184,489 | 838.087 <br> 14615 | 593.817 |  |
| \$50,000 under \$100,000 | 16,068 | 5,697 | 271,475 | 90,601 | 207,165 | 482,974 | 295,361 | 314,615 | 81.940 |  |
| \$100,000 under \$200,000 | 762 | 529 | 47.565 | 14.900 | 27,372 | 127.281 | 50.779 | 69.444 | 9,358 |  |
| \$200,000 under \$500,000 | 52 | 69 | 8.819 | 2,399 | 4,180 | 34,585 | 9,252 | 17,364 | 1.172 |  |
|  | 4 | 2 | 920 | 221 | 390 | 6.043 | 970. | 3.466 | 125 |  |
| \$1,000,000 and over |  | - | 257 | 57 | 90 | 2,242 | 264. | 1,622 | 20 |  |
| Texable returne, total | 4,920,718 | 700,116 | 12,525,417 | 2,895,427 | 13,554,913 | 10,830,669 | 15,015,808 | 6,069,329 | 10,792,574 |  |
| $\$ 1$ under \$1,000 <br> $\$ 1,000$ under $\$ 2,000$ | ] 2.109 | 199 |  |  |  |  | $4.432$ |  |  |  |
| \$1,000 under $\$ 2.000$ | ] 2.109 | 199 | 25,768 | 3.168 | 38,673 | 20,481 | ] 4.432 | 316 | 4.432 |  |
| \$3.000 under $\$ 4.000$ | 25.579 | 2.867 |  |  |  |  | 36.616 | 3.848 | 32.518 |  |
| 54,000 under \$5,000 | 69,352 | 9,443 | 99,513 | 16,366 | 110,735 | 57,634 | 116,946 | 15,662 | 113,288 |  |
| \$5,000 under \$6.000 | \$29, 880 | 21,664 | 179.653 | 41.552 | 205.494 | 108.737 | 218,764 | 35.015 | 202.684 |  |
| \$6,000 under \$7,000 | 167,744 | 29.578 | 234,529 | 47,219 | 267.105 | 152.549 | 296,088 | 57.354 | 290.385 |  |
| \$7.000 under $\$ 8.000$ | 277.672 | 39.541 | 392.149 | 84,1818 | 450.641 | 289377 | 480,312 | 104.968 | 445.935 |  |
| \$8,000 under $\$ 9,000$ | 266,870 | 46.174 | 468.317 | 108.535 | 547,006 | 329,289 | 598.996 | 142,162 | 511,277 |  |
| \$9.000 under \$ 10.000 | 312,349 | 53.462 | \$87.562 | 114.459 | 641.928 | 417.519 | 704,443 | 187,333 | 601,165 |  |
| \$10,000 under \$11,000 | 337, 362 | 50.278 | 600.637 | 128.691 | 706.804 | 451,332 | 753.447 | 221.277 | 639.576. |  |
| \$11,000 under $\$ 12,000$ | 355,952 | 53,365 | 664.709 | 133,647 | 769,196 | 488,354 | 623,553 | 260,591 | 678.461 |  |
| \$12.000 under $\$ 13.000$ | 319.231 | 50,471 | 657.507 | 134.857 | 759.112 | 488.110 | 818.123 | 280.629 31546 | 664.3311 |  |
| \$13,000 under $\$ 14000$ | 340,464 | 52.151 38.563 | 6988,879 <br> 672320 | 144,552 135,334 | 600.040 768.818 | 514,724 <br> 564.896 | 863,560 819407 | 315,346 320.315 | 675.192 631,032 |  |
| \$14.000 under \$15.000 | 280.987 | 38.563 | 672,320 | 135.334 | 766.818 | 564,896 | 819.407 | 320.315 | 631.032 |  |
| \$15.000 under \$20.000 | 1.071.777 | 167.985 | 2.828 .676 | 585.827 | 3.169,762 | $2.388,435$ | 3.450 .732 | 1.573.602 | 2.511.940 |  |
| \$20.000 under \$25.000 | 528.766 | 87.823 | 1,974,047 | 405.165 | 2,021,543 | 1,692,088 | 2,292.564 | 1.245,065 | 1,421.303 |  |
| \$25,000 under $\$ 30.000$ | 232.570 | 39.222 | \$.053.402 | 235.476 | 1,058.503 | , 9996.276 | 1,206,689 | 771,971 | 679.234 588.459 |  |
| \$ $\$ 30,000$ under $\$ 50,000$ | 146.137 15.821 | 31,154 5 5,598 | $1,049,753$ 269,705 | 268.222 90.033 | 985,214 205,536 | $1.235,437$ 469,992 | 1.177 .625 293,373 | 931,044 311,876 | 588,469 90,873 |  |
| \$100.000 under \$200,000 | 745 | 514 | 47.361 | 14.850 | 27,187 | 123,457 | 50,520 | 68,817 | 9,244 |  |
| \$200.000 under $\$ 500.000$ | 48 | 64 | 8,769 | 2.389 | 4.143 | 33.987 | 9.193 | 17,156 | 1.153 |  |
| \$500,000 under \$1,000,000 | 3 | 2 | 914 | 218 | 385 | S.871 | 963 | 3.399 | 122. |  |
| \$1,000,000 and ovet | - | - | 255 | 57 | 88 | 2.204 | 262 | 1.583 | 20 |  |
| Total nontaxable refurna | 710.097 | 136,106 | \$29,359 | 245,763 | 1,181,111 | 1,910,716 | 1,210,403 | 261,614 | 1,162,240 |  |
| All returns summary |  |  |  |  |  |  |  |  |  |  |
| Under $\$ \$ .000$ | 337,674 | 50,568 | 407.625 | 90,907 | 504,328 | 533,777 | 527.694 | 61.281 | 516.056 |  |
| \$5000 under \$ 10,000 | 1,581,249 | 269.043 | 2.367.362 | 526,204 | 2,745,436 | 2,233,697 | 2,943,658 | 659,912 | 2.669 .230 |  |
| \$10,000 under \$15,000 | 1,694,620 | 255,552 | 3,393,089 | 705.858 | 3.928 .119 | 2.740,579 | 4.209 .218 | 1,443,359 | 3.410 .942 |  |
| \$15,000 or more | 2,017,272 | 341,061 | 7,286,700 | 1.618,218 | 7,538,141 | 7,233,932 | 8,553,641 | 4,966,791 | 5,358,586 |  |

NOTE Delail may not add to total because of tounding

Table 2.6-Returns with Total Miscellaneous Deductions: Total Miscellaneous Deductions by Size of Adjusted Gross Income [Ail figures are estimates based on samples-money amounts are in thousands of doillars]


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


Table 2.7—Returns with Interest Paid Deduction: Interest Deducted by Size of Adjusted Gross Income
[All tigures are estimates based on samples-money amounts are in thousands of dollars]


[^6]Wi: Detal 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 figures are estumetes based on 58mples-money amounts are in thousands of dollars].


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]

les at end of table

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


[^7]E 2.9-All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, By Size of Adjusted Gross Income-Continued [All figures are estumates based on samples-money amounts are in thousands of doliars]


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


Footnotes at end ol table

Ile 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]


Imate is not shown seperately because of the small number ol sample returns on which it was besed However, the deta are included in the appropnate totals.
Thghput this teble, includes business or protession, farm, partnership, and Small Business Corporation net proht less net loss
ghout this table, includes gein less loss from sales of capital assets, and gain less toss from sales of property other than copital assets.

(net), less statutory edpustments
Detal may not edd to tolal because of reunding

Table 2.10-Exemptions by Type and Marital Status

(") Estumete is not shown separately because of the small number of sample returns on which it was based However. The data are included in the appropnate tolats
NOTE Detail may not add to tolal because of rounding
Table 2.11—Returns Flled by Dependents with Unearned Income: Sources of Income, Deductions, and Tax, by Size of Adjusted Gro Income
[All ligures are estimates based on samples-money amounts are in thousands of dollars]


## iection 3

## ontents

## Iroduction, 65

some subject to tax, 66
agular method of tax computation, 66
ternative tax computation, 66
zximum tax computation, 67
some averaging, 67
Iditional tax for tax preferences (Minimum x), 68

No-benefit exclusion, 68
ecial income averaging, 68
rned income credit, 69
rsonal exemption credit, 70
rchase of new residence credit, 70
x rates, 70
terpayment and tax due, 71

## xt tables

All returns: selected income tax items by type of tax computation, 67
i Returns with earned income credit: earned income by type and credit before and after phaseout, by size of adjusted gross income, 69
; Returns with credit for purchase of new principal residence: cost of residence and amount of credit, by size of adjusted gross income, 70
1 Returns with personal exemption credit: amount of credit by type of exemption, by size of adjusted gross income, 70

Number of returns and amount of total income tax, percent distribution by size of adjusted gross income, 66

## isic tables

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, 73
Returns with tax from special income averaging: computation of tax from special income averaging, tax using ordinary method, and tax savings, by size of adjusted gross income, 76
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, 77
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, 79
3.5 All returns: adjusted gross income and total income tax by size of adjusted gross income and total income tax, 81
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, 86
3.7 Returns with income tax before credits: tax and credits by size of adjusted gross income, 88
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, 90
3.9 All returns: tax liability and taxpayments by size of adjusted gross income, 92
3.10 Returns with tax overpayment: type of taxpayment by size of adjusted gross income, 97
3.11 Returns with tax due at time of filing: type of taxpayment by size of adjusted gross income, 102
3.12 Income subject to tax and tax, classified by both the marginal rate and each rate at which tax was computed, 105
3.13 Returns with income subject to tax: tax generated by rate and by size of adjusted gross income, 111

## 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 $591 / 2$ 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 derivi from) the end result of a complex set computations which determined an "averag" of the taxpayer's current-year and prior-ye incomes.

Because the actual income subject to $t$ i under the income averaging method was $n$ the same as taxable income (adjusted gro income minus deductions and exemptions) aı was not available from the tax return, it wi computed for the statistics in order to "fit" tl returns into the marginal tax rate tables (tabl 3.12 and 3.13). The computation used for $t 1$ statistics started with the actual income $t$ before credits and worked backward from it derive an amount for income subject to tax. other words, income subject to tax was definı as the amount of "taxable income" whir would have produced the same tax had tI regular tax computation method been usi (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 report for 1975, all but $\$ 91.9$ billion was reported returns with the "regular" method of $t$ : computation.

The ordinary income portion of lump-su distributions from qualified retirement plas 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 typi of income were excluded from adjusted gro: 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 capit 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

") Estimate is not shown separataly because of the small number of sampla returns on which it was based However. the date are included in a appropnata totals

- inior year delinquent returns are included in the rype of tax computation appicable

IOTE: Detail may not add to total because of rounding
x was computed at no less than 50 percent, 1e computation was advantageous only to uxpayers whose taxable income was large nough to be taxed at rates higher than 50 эrcent under the regular tax computation nethod.) Amounts in excess of this $\$ 25,000$ 112,500 ) base were taxed at the regular rates. in 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 alas." The taxable half of such amounts was ibject to the 50 percent rate, whether or not it rceaded $\$ 25,000$ (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 Hternative Tax" in the "Explanation of Classi"ations 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 ta 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" dis-
cussed 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 offiset, 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 "nobenefit 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 future 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" referred 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 ti exclude the other $\$ 40,000$ of net long-terr capital gains from adjusted gross income. Th maximum "no-benefit exclusion" was generall obtained by computing the excess of th taxpayer's deductions and exemptions ove adjusted gross income.

## Special Income Averaging

Under the rules established by the Employe Retirement Income Security Act of 197. employees and self-employed individuals, ( their beneficiaries, could elect to use a specii 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 taxpayer's adjuste gross income, although the tax compute under this method was added to any to 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 taxpa! er's adjusted gross income and a specii 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 $c$ the alternative or maximum tax computations, applicable, as was possible under the new law

The taxable portion of the lump-sum distribu tion, 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 tote number of the employee's years of participa tion. The capital gains portion was the differ ence between the taxable and ordinary incom portions of the lump-sum distribution.

To use the special income averaging rules the taxpayer first subtracted the minimur distribution allowance from the taxable portio of the lump-sum distribution. The allowanc was one-half of the first $\$ 20,000$ of the taxabl portion reduced by 20 percent of the amount in excess of $\$ 20,000$. A tax was then computer on one-tenth of the difference thus obtainec using the tax rates for single persons. This ta was then multiplied by ten times the number $c$ the taxpayer's calendar years of participation if the plan after 1973 and divided by the toté 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 twi years' lump-sum distribution and then subtrac ed the tax they had previously paid on the 197 distribution to determine the tax payable fc 1975.
able 3B.-Returns with Earned Income Credit: Earned Income by Type and Credit Before and After Phaseout, by Size of Adjusted Gross Income
[All figures are estimates based on samples-money amounts are in thousands of dollars]

re were no returns with earned income credit and adusted gross income $01 \$ 8,000$ or more, since the eerned income credit was phased out on those returns
E Detall may not add to total because of rounding

## larned Income Credit

This was a credit for taxpayers with adjusted oss incomes of less than $\$ 8,000$, and who hintained 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 rorted 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 lax 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


NOTE Detart may nol 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 iggures are estumates based on samples-money amounts are in thousands of collars]]

| Slze of adjusted gross income |  | Number of roturns | Adjusted gross income 108s deficit | Income tex belore credits | Total exsmptions other than age of bllndnass |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number of exemptlons |  |  | Exemptions crodit emount |
|  |  |  | (11) | (2) | (3) | (4) | (5) |
| Total. |  | 65,854,734 | 922,612,484 | 132,452,045 | 171.094,550 | 5.020,476 |
| Under \$5,000 |  | 9.339,985 | 34564.603 | 1,538,979 | 11,688.868 | 305.852 |
| \$5,000 under $\$ 10,000$ |  | 19.226,362 | 141,862,448 | 12,303.895 | 40,989, 162 | 1,169.286 |
| \$10000 under \$15,000 |  | 14.912420 | 185.043.051 | 20.793 .266 | 42.707 .688 | 1,274,771 |
| 515000 or more |  | 22.375967 | 561 142,382 | 97,815,905 | 75,708,832 | 2,270.567 |
| Stze of aduated gross income | Taxpayer exemptions |  | Dependent exemptiona |  | Income tax 3 ther credite |  |
|  | Number of exemptions | Exemprions credit smount | Number of -xemptione | $\begin{gathered} \text { Exemptione } \\ \text { credil } \\ \text { smount } \end{gathered}$ | Number of refurns | Amount |
|  | (6) | 17) | (8) | (9) | (10) | (11) |
| Total | 105,500,744 | 3,107,338 | 65,593,806 | 1,913,137 | 61,483.928 | 124.382,196 |
| Undel $\$ 5.000$ $\$ 5.000$ under $\$ 10,000$ | $\begin{array}{r} 10.357 .736 \\ 27549.436 \end{array}$ | 277.832 803.625 | $\begin{array}{r} 9331132 \\ 13439.726 \end{array}$ | 28.020 365.661 | 7.165 .109 $17,337,233$ | $1,188,614$ $10.720,466$ |
| \$10.000 under \$15000 | 25,198.259 | 754231 | 17.509,429 | 520.539 | 14.724.052 | 19.177.397 |
| \$ $\$ 5000$ or more | 42.395 .313 | 1271650 | 33,313.519 | 998.917 | $22.257,534$ | 93,295.771 |

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 individua 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

\author{
Example 1－Joint Return with Income Subject to Tax at Regular Rates Only <br> 

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

Derivation of Income Subject to Tax：
$\$ 120,000$－Adjusted gross income（including $1 / 2$ excess net long－tern capital gain of excess $\mathbf{5 5}, 00$ ）
－3，500－1temized deductions
－1，500－Exemptions
$\$ 115,000=$ Income subject to tax
\＄60，000－Ordinary income taxed at revilar ra ves
$\$ 25,000=$ Capital galns taxed at $50 \%$ rete
$\$ 30,000$－Capital gains texed at regular rates
Derivation of Regular Tax on ${ }^{\$ 0} 00,000$ Ordinary Income：

| 1st \＄1，000 taxed at 148 | \＄140 |
| :---: | :---: |
| 2nd \＄1，000 taxed at 15\％o． | \＄150 |

lst
2nd
etc．
$\$ 150$

| Nex |
| :--- |
| Rel |

$\$ 4,000$
$\$ 4,240$
$\$ 22,300$
Derivation of Tex on $\$ 55,000$ of Capital Cains：
1st $\$ 25,000$ taxed at $50 \%$ rete．．．．．．．．．．．．．．．．．．．．．．$\$ 12,500$

 \＄55，000．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．$\$ 30,740$

Derivation of Incone Tax：
Regular tax．
\＄22，300
hegular tax on capital galns．
12，500
income tax before credits．．．．．．．．．．．．．．．．．．．．
Total credits．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．$\quad-1,000$
Income tax after credits．
製9，040

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


## Example 4－Joint Retum with Regular

 Tax，Maximum Tax and Altemative TaxDerivalion of Income Subject to Tax：
$\$ 90,000$－Earned net income
（In thls exsmple，salaries and wageg．See text on Heximum Tax Computation）
\＄30，000－1／2 excess net long－term capital gain
$\$ 120,000$－Adjusted gross incone
－3，500－Itemi zed deductions
$-3,500-1$ temi zed d
－1，500－Ezeroptions
$\$ 115.000$－Total locone subject to tax
$\$ 36,250$－Earned texable incone
$\frac{(\$ 90,000}{\$ 120,000} \times \$ 115,000$
See text on 胙xnum Tax computation）
\＄52．000－Eamed taxable income taxed at regular rates
\＄34，250－Eamect taxable 1ncome taxed at maximus rate
arginal tax rate table（table 3．12）．In examples and 5，income is taxed at each rate up ough the marginal rate．＇In examples 2,3 ， d 4，which depict returns with alternative， ximum，and alternative－maximum tax com－ tations，there are intermediate rates at which income is taxed．These gaps occur at the ints where earned income would have been red had it not been for the 50 percent ximum rate on earned income or where oital gains would have been taxed had it not on for the alternative 50 percent tax on Dital gains．

## Overpayment and Tax Due

Tables 3.10 and 3.11 clessity 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．

| $\$ 28,750$－Capital gains incone <br> \＄25，000－Capital gains taxed at 50゙ rate |  |
| :---: | :---: |
| Derivation of Regular Tax on $\$ 52,000$ of Earned Taxable Tneome： |  |
|  |  |
| 190 \＄1，000 taxed at $14^{\text {cke．}}$ | \＄140 |
| 2nd \＄1，000 taxed at 15， | \＄150 |
| etc．． |  |
|  | \＄1，920 |
| Fal．${ }^{3}, 000$ taked at 50 c | ＊，000 |
| \＄52，000 Regular iax． | \＄18，060 |
| Serivation of Tax at Maximum Rate 00 \＄34，250 of | Eamed |
| gxacle Income： |  |
| \＄36．250 taxed at 50\％rate．． | 827，12 |
| Derivation of Tax on Capital Cains： |  |
| 1s：$\$ 25,000$ taxed at $50 \%$ rate． | \＄12，500 |
| Ral．\＄3，750 taxed at 62 rete | \＄2，325 |
| \＄28，750． | \＄14，825 |
| Deriva＊ion of Incone Tax： |  |
| Fegular iax on earned taxable income． | \＄18，060 |
| Tase at maximum rate | \＄17，125 |
| Allermative tax． | \＄12，500 |
| Regular tax on captetal gains． | \＄2，325 |
| Income tax before credits． | \＄50，010 |
| Total credits． | － $\mathbf{- 4 , 0 0 0}$ |
| Iocone tax after crejuts．．．．．．．．．．．．．．．．．．．． | \＄46，010 |

## Example 5－Joint Return with Income

 Averaging

Illustrations showing how the five example returns are presented in table $\mathbf{3 . 1 2}$

| Tax－xate 3248508 |  |  |  |  |  |  |  |  |  | Classified by each rate at which tax was computed |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | ：lutwor of ［4． 4 M， | $\therefore$ 的解能． <br> Mno <br> －n：2rs |  |  |  |  | lacone tas．after credits |  |  |  |  |  |
|  |  |  | $4: 11$ <br> （．wlurs） | $\left\{\begin{array}{c} \text { nt mantine } \\ \text { rates } \\ (\operatorname{sol} 19 r s) \end{array}\right.$ | $\begin{aligned} & \text { encrated } \\ & \text { 2l a11 } \\ & \text { ruces } \end{aligned}$$(1,0120)$ | $\left[\left.\begin{array}{c} \text { encrutes } \\ \text { 3i marminal } \\ \text { rates } \\ \text { (ollars }) \end{array} \right\rvert\,\right.$ | $\begin{gathered} \text { Total } \\ \text { (mplars) } \\ \hline \end{gathered}$ | As a Dervent oi－ |  | Number of returne | $\begin{gathered} \text { Income } \\ \text { taxed at } \\ \text { rate } \\ \text { (DoIlars) } \end{gathered}$ | Incone tax enereted at rete(Dollars) |
|  |  |  |  |  |  |  |  | $\begin{aligned} & \text { Adjusted } \\ & \text { iroses } \end{aligned}$ | $\begin{aligned} & \text { Ineare } \\ & \text { sub, fore to } \\ & \text { tax } \end{aligned}$ |  |  |  |
|  |  | ¢ | （：） | （G） | （9） | （a） | （7） | （8） | （3） | （10） | （11） | （12） |



Example 2．－Data Reported on Joint Return with Income Subject to Tax at Regular Rates and Capital Gains Rate


Example 3．－Data Reported on Joint Return with Income Subject to Tax at Regular Rates and Maximum Rate


Example 4．－Data Reported on Joint Return With Income Subject to Tax at Regular Rates，Maximum Rate and Capital Gains Rate


Summary of Data Reported on Above Five Joint Returns


1ble 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 estumates based on samples-money amounts are in thousands of dollars]


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 estumates based on samples-money amounts are in thousands of dollars]


[^8]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]


Table 3.2-Returns with Tax From Special Income Averaging: Computation of Tax From Special Income Averaging, Tax UsIng Ordinai Methods, and Tax Savings, by Size of Adjusted Gross Income


[^9]ble 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 doliars]


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 astmates based on samples-monay amounts are in thousands of dollars]

(") Estmate is not shown saparataly because of the smail number of sampie returns on which it was based However, the data are included in the appropnate totals
NOTE Detal mey not add to total because of rounding
iable 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 doliars]


Table 3.4-Returns with Net Gain From Saies 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]


[^10]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 estumates based on samples-money amounts are in thousands of dollars]


Table 3.5-All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income TaxContinued
[All figures are estumates based on samples-money amounts ate in thousands of dollars]


Foonotes 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 TaxContinued
[All figures are estmates based on samples-money amounts are in thousands of dollars]


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


Foolnotes at end ol table

Table 3.5-All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income TaxContinued
[All figures are estimates besed on samples-money amounts are in thousands of dollars]


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


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 estmates based on samples-money amounts are in thousands of dollars]


W- Detall may not add to total because ot 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]

| Sla of adjusted grosa income | Income tex before credite |  | Tex crealta |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Total |  | Parional exemption credl! |  | Credil tor purchace of new principal reuldence |  | Earned income credlt used to otfeet income tax belore credits |  | Retremont Income credh |  |
|  | Number of returne | Amount | Number of relum | Amount | Number of relume | Amount | Number of return | Amount | Number of returns | Amount | Number of returns | Amoun |
|  | (1) | (2) | (3) | (4) | (5) | (6) | ( $)$ | (9) | (9) | (10) | (11) | (12) |
| All retuma, total | 85,954,734 | 132,452,044 | \$5,854,734 | 9,069,845 | 65,854,734 | 5,020,477 | 484,926 | 852,329 | 2,650,241 | 252,141 | 704,808 | 121 |
| Under $\$ 2.000$ | 87.788 5.4895 | 5.170 | 87.786 | 2.179 | 87.785 | 2.176 55 | - - - | - |  | 8802 | 28.514 |  |
| $\$ 2.000$ under 54.000 $\$ 4.000$ under $\$ 6.000$ | $5.424,695$ 8.216 .817 | 562.993 2.510 .411 | $5,424,695$ <br> 8215.877 <br> 8 | 162,068 500.498 | $5.424,695$ <br> 8.216 .817 <br> 8 | 155,529 357.678 | ] 14.445 | 3.688 | [ $\begin{array}{r}58,390 \\ 875,044\end{array}$ | 8.802 109.919 | r 28.56 | 1 |
| \$6,000 under \$9,000 | 7,740,065 | 4465.117 | 7,740.065 | 668,424 | 7.740 .065 | 457.584 | 14,779 | 4.779 | - 1.716.807 | 140.421 | 131,085 | 2 |
| \$8,000 under \$ $\$ 10.000$ | 7.096 .984 | S.199.183 | 7.096 .984 | 600.574 | 7.096 .984 | 502.172 | 22,641 | 12.174 |  |  | 135,876 | 2 |
| \$10,000 under $\$ 12.000$ | 8.370, 106 | 7.554.938 | 8.370.106 | \$28.718 | 6,370 106 | 599.147 | 36,930 | 30,928 |  |  | 88,343 | 1 |
| \$12,000 under 514,000 | 5.863,198 | 8,572.759 | 5.863 .198 | 668.917 | 5,863,198 | 518.941 | 55,928 | 53,922 |  |  | 64.378 | 1 |
| \$14,000 under \$16,000 | 5,174,293 | 9.212 .234 | 5,174.293 | 642.079 | 5,174,293 | 488.192 | 43,031 55309 | 50,954 78084 |  |  | 41,988 35656 |  |
| \$ $\mathbf{\$ 1 6 , 0 0 0}$ under $\$ 18,000$ | 4,337,987 3.502 .512 | 9,208,888 | $4,337,987$ 3.502 .512 | 605,094 512,114 | 4937.987 $3,502,612$ | 425,100 355,117 | 55,309 <br> 39,452 | 78,084 53,287 |  |  | 35.656 21,591 |  |
| 520,000 under 525.000 | 5,591,909 | 17,932,298 | 5,591,909 | 915.350 | 5,591,909 | 575.109 | 86,816 | 143,429 |  |  | 44,683 |  |
| \$25,000 under \$30,000 | 2.740 .533 | 11.923 .469 | 2.740.533 | 521.672 | 2.740 .533 | 283.879 | 45.922 | 82,799 | not | picable | 19.928 |  |
| \$30.000 under \$50.000 | 2.743 .527 | 19,022,487 | 2,743,527 | 815.535 | 2,743,527 | 288.600 | 53,413 | 97.528 |  |  | 27.629 |  |
| \$50,000 under 5100.000 | 779.177 | 13,835, 110 | 779, 177 | 491,239 | 779, 1777 | 84,160 | 13.256 | 25.018 |  |  | 7.281 |  |
| \$ 100,000 under \$200,000 | 151,738 | 7,015.115 | 151,738 | 190,404 | 151.738 | 15,950 | 2.554 | 4,837. |  |  | 1,700 |  |
| \$200,000 under \$500,000 | 28,974 | 3,375,893 | 28,974 | 81184 | 28.974 | 2.757 | 413 | 812 |  |  | 423 |  |
| \$500,000 under \$ $\$ 1,000,000$ | 3.228 | 981.597 | 3.228 | 28.452 | 3.228 | 291 | 37 | 73 |  |  | 81 38 |  |
| \$1,000,000 or more | 1,105 | 1.102,398 | 1.105 | 35.245 | 1.105 | 95 | 8 | 18 |  |  | 38 |  |
| Texeble returns, total | 81,485,886 | 131,596,483 | 81,485,866 | 7,214,280 | 81,485,886 | 4,747,639 | 355,160 | 520,984 | 1,576,549 | 151,597 | 991,252 | 11 |
| Under \$2.000 | 53,280 | 4.589 | 53,280 | 1,599 | 53,280 | 12,599 | - | - | - |  | 7 - |  |
|  | 4.026 .121 $\mathbf{5}, 525752$ |  | 4.026 .121 6.526 .752 7.027 | 125.607 296.593 | $4,026.121$ 6.526 .752 7.027 | 124.054 248999 |  |  | [ 1388 - |  | ] 96.445 | bis |
| \$4,000 under $\$ 6,000$ | 6,525,752 | 2.406 .423 | 6,526,752 | 296,513 | 6,526.752 | 248.999 388.470 | ] 6,297 | 3.271 | $\left[\begin{array}{l}138,680 \\ 1,439,669\end{array}\right.$ | 30, 196 | ] 110.915 |  |
| $\$ 6,000$ under $\$ 8,000$ $\$ 8.000$ under $\$ 10,000$ | $7,027.595$ $6,869,367$ | $4.348,617$ $6,940,417$ | 7.027,595 | 551,924 541,908 | $7,027,595$ $6,869,367$ | 388.470 477.597 | - $\quad 98539$ | 4.2615 | L_ 1,439,669 | 121,402 | 110,915 131,252 |  |
| \$8,000 under \$ $\$ 10,000$ | 6,869,367 | 6,940,417 | 5,869,367 | 54,908 | 6,859,367 | 471.59 | 9639 | 4615 |  |  | 131.252 |  |
| \$10,000 under \$12,000 | 6.271.484 | 7.505 .622 | 6.271,484 | 579.402 | 6,271484 | 497286 | 19.834 | 16.696 |  |  | 88.314 |  |
| \$12.000 under \$14.000 | 5.795 .868 | 8.511,572 | 5.795 .868 | 607,720 | 5,795,868 | 508.275 | 28,086 | 22.512 |  |  | 64,040 |  |
| \$14,000 under 596.000 | 5,126.563 | 9.151 .241 | 5.126 .563 | 581,086 558 | 5.128,563 | 482,273 | 24.450 | 25.242 <br> 5645 |  |  | 41.319 35 |  |
| \$16,000 under $\$ 18,000$ | $4,304,595$ $3,485,180$ | $9,156,087$ $8,740,320$ | $4,304.595$ 3.485 .180 | 552.293 480,599 | $4,304,595$ $3,485,180$ | 420,984 352,851 | 41,324 32.275 | 56,462 51.191 |  |  | 35,556 21,591 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$20.000 under \$25.000 | $5.570,890$ | 17.881 .722 | \$. 570.890 | 864.774 | 5,570,890 | 572.208 | 79.533 | 131733 | nol | policable | 44.689 1989 |  |
| \$25,000 under $\$ 30.000$ | 2,733.253 | 11,896,980 | 2,733,253 | 495.182 | 2.733253 | 282,847 | 44,932 | ${ }^{81,748}$ |  |  | 19.928 |  |
| \$30,000 under \$50,000 | 2.734,144 | 18.966 .314 | 2.734.944 | 759363 | 2.734.144 | 287,381 83770 | 52.612 | 96.808 24.884 |  |  | $\begin{array}{r}27.526 \\ 7.241 \\ \hline\end{array}$ |  |
| ( $\$ 50,000$ under $\$ 100,000$ | 775,125 151,431 | $13,796.1514$ 7.007 .459 | 775,125 151.431 | 452.743 182.748 | 776,125 151,431 | 83,770 15,915 | 13.175 2,547 | 24,884 4.824 |  |  | 7,241 1,700 |  |
| \$100,000 under \$200,000 | 151,431 | 7.007.459 | 151,431 | 182.748 | 151.431 | 15,915 | 2,547 | 4.824 |  |  | 1.70 |  |
| \$200,000 under 55000000 | 28.916 | 3.373 .935 | 28.915 | 79.226 | 28.916 | 2.752 | 410 | 808 |  |  | 423 |  |
| \$500,000 under $\$ 1,000,000$ | 3,221 | 980.772 | 3,229 | 27.527 | 3.221 | 290 | 37 | 73 | , |  | 81 38 |  |
| \$1,000,000 or more | 1.101 | 1,101.264 | 1101 | 34.110 | 1.901 | 94 | 8 | 18 |  |  | 38 |  |
| Total nontaxable refurne | 4,368,849 | 855.560 | 4,368.948 | 955,560 | 4,368.948 | 272.838 | 129,766 | 131.343 | 1.071.592 | 100.544 | 93,556 |  |
| All returns. summary |  |  |  |  |  |  |  |  |  |  |  |  |
| Under $\$ 5,000$ | $9,339.985$ 19.226 .352 | $1,538.979$ 12.303 .895 |  |  |  |  |  | 20,641 | $\left[\begin{array}{r}309,083 \\ 2,341,158\end{array}\right.$ | $\begin{array}{r} 28.219 \\ 223,923 \end{array}$ |  |  |
| \$5,000 under $\$ 10,000$ $\$ 10,000$ under $\$ 15,000$ | 19.225 .352 14.912 .420 | 12.303 .895 $20.793,266$ | $\begin{aligned} & 19,226,362 \\ & 14,912,420 \end{aligned}$ | $\begin{aligned} & 1,583.479 \\ & 1,615,869 \end{aligned}$ | $\begin{aligned} & 19.226 .352 \\ & 14,912,420 \end{aligned}$ | $\begin{aligned} & 1.169 .285 \\ & 1.274 .774 \end{aligned}$ | $193.842$ | 108,114 | - 2,341,158 | 223.923 | $\begin{aligned} & 340,754 \\ & 176.771 \end{aligned}$ |  |
| \$15.000 under $\$ 20.000$ | 10.335.776 | 22.827.437 | 10,335.776 | 1,441,052 | 10.335.776 | 1,019,725 | 11,808 | 169,061 | not app | cable | 75,185 |  |
| \$20,000 or more | 12,040, 191 | 75,188,467 | 12.040.191 | 3.079.081 | 12,040.191 | 1.250 .849 | 202.419 | 354, 512 | 」 |  | 101.763 |  |

Footnotes el end ol 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]


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]


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]


Thdes bad debl resenves which are not shown separately
 ofor years
Detell may not add to total because ol rounding

Table 3.9-All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income
[All tigures are estimates based on samples-money amounts are in thousands of dollars]


Table 3.9-All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income-Continued
[All figures are estumates besed on samples-money amounts are in thousands of dollars]


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]


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]


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]


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]


Table 3.10-Returns with Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income-Continued
[All tigures are estmates based on samples-money amounts are in thousands of dollars]


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]


Table 3.10-Returns with Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income—Continued
[All figures are estmates based on samples-money amounts are in thousands of dollars]


Foolnotes at end ot table

Table 3.10-Returns with Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income—Continued [All figures are estimates basod on samples-money amounts are in thousands of doliars]




Table 3.11-Returns with Tax Due at Time of Filing: Type of Taxpayment by Size of Adjusted Gross income-Continued



 NOTE Detail may not sod to total bectuse of rounding

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 estmates based on samples-money amounts are in thousands of dollars]


[^11]Table 3.12-Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was ComputedContinued
[All figures are estimates besed on samples-money amounts are in thousands of dollars]


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


Table 3.12-Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was ComputedContinued
(Afl ingures are estumates based on samples-money amounts are in thousands of dollars)


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


Table 3.12-income Subject to Tax and Tax, Classified by Both the Marginai Rate and Each Rate at Which Tax was ComputedContInued
[All figures are estimbtes based on sampies-money 8 mounts are in thousands of dollars]


[^12]
Table 3.13-Returns with Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income-Continued


Tabie 3.13-Returns with Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income-Continued


## Section 4

## Taxpayers Age 65 or Over

## Contents

ntroduction, 115
Zeturns with Age Exemptions, 115

## Zharts

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

## 3asic tables

1.1 Returns of taxpayers age 65 or over: selected income and tax items by size of adjusted gross income, 116

1. 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 llaimed for age 65 or over. Selected income ind tax items for these returns are shown in able 4.1, while information on the types of lemized deductions claimed on these returns is resented in table 4.2.

## Returns with Age Exemptions

Persons age 65 or over benefitted from :ertain special tax provisions under the Internal Revenue Code. These included an additional ; 750 exemption for each taxpayer age 65 or ver (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, ind more liberal treatment of "retirement icome" for the purpose of computing the etirement income credit. Moreover, social ecurity income, a major source of income for nany older persons, was nontaxable and was rot 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



1/ Includes dividends, interest, and net income (or net gain) from sales of capital assets, rents, and royalties.

2/ Includes net income from a businass, profession, farm, partnership, and Small Business Corporation.

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.

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 ssands of doliars]


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]


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


[^13]'Comprises nel prolit lass loss trom businesses, larms, partnerships, and Small Business Corporations
NOTE Detal 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 estrmates based on samples-money amounts are in thousands of dollars]

| Stre of edurated growi income | Totul Itemized deductions: |  | Medical and dentad axpensers deductod |  | Taxes pead |  | Interest pald |  | Contributions |  | Miacelleneous deduction: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Amount | Number of rturns | Amount | Number of returns | Amount | Number of raturns | Amount | Number of returne | Amount | Number of returns | Amount |
|  | (1) | (2) | 13) | (4) | (5) | (8) | (7) | (6) | (9) | (10) | (11) | (12) |
| Total | 2,159,952 | 11,528,529 | 2,004,378 | 2,023,016 | 2.108,784 | 3,835,882 | 1,046,046 | 1,385,250 | 2,033,089 | 2.549,693 | 1,714,510 | 923.571 |
| dor $\$ 1.000$ | ${ }^{*}{ }_{1,353}$ | ${ }^{\circ}{ }_{4}{ }_{4} 702$ | $\stackrel{-0}{*}_{1,124}$ | ${ }^{-1}{ }^{\text {a }} 849$ | $\stackrel{0}{0}_{1,353}$ | ${ }^{\cdot} \cdot{ }_{1,526}$ | ${ }^{-9} 1.079$ | $\left.{ }^{(1)}\right)_{1,854}$ | $\stackrel{10}{1,353}^{1}$ | ${ }^{19}{ }_{386}$ | (-) | (-) |
| ) underer 53.000 | 24.651 | 79.831 | 22.102 | 45.105 | 24,651 | 17.727 | 4.292 | 4.789 | 21.874 | 6.232 | 16.265 | 5.979 |
| 1 under $\$ 4.0000$ | 88.743 | 246,724 | ${ }^{80,506}$ | 123,469 | 81.038 | 62,892 | 29,224 | 24.919 | 74.555 | 29,976 | 58.807 | 5.469 |
| ) under 55,000 | 133.714 | 393,665 | 126,840 | 203,104 | 119,315 | 89,818 | 59,177 | 35.930 | 110,322 | 51,485 | 83.934 | 13.528 |
| 11 under 56,000 | 139,298 | 435,341 | 132,299 | 192,571 | 136,665 | 100.058 | 64,824 | 33.670 | 125,223 | 72.850 | 109,274 | 35.727 |
| 1 under 57.000 | 128.755 | 398,216 | 123,925 | 160.630 | 125.150 | 110.228 | 50.519 | 41,277 | 118.433 | 65,048 | 92.919 | 21,034 |
| 1 under s80,000 ....................... | 137,727 | 470,172 | 132,439 | 227,795 | 133,559 | 110.015 | 56,455 | 31,551 | 131,043 | 84.832 | 109.909 | 15,979 |
| 1 under 59.000 | 155,625 | ${ }_{5}^{503.856}$ | 140.806 | 187,260 | 151.299 | 146.399 | 72.604 | 64.325 | 151.472 | 86.391 | 1116,397 | 19.465 |
| 1) under 510,000 | 132,994 | 514,368 | 123,968 | 215,665 | 129,089 | 127,309 | 70,375 | 48,568 | 122,873 | 77,056 | 112,633 | 45,246 |
| 0 under 519.000 | 105,756 | 390,532 | 102.686 | 126,188 | 103.359 | 115.305 | 59.578 | 57.578 | 101,424 | 70.037 | 85.750 | 21.425 |
| 10 under 512.000 | ${ }^{1051.553}$ | ${ }^{3500.551}$ | ${ }_{67 \text { 9, }}^{692}$ | 129.574 | 100.754 | 110.297 | 46.134 | 32.195 | 98.449 | 69.882 | 84.710 |  |
| 10 under $\$ 13.000$ | 74.981 75.780 | 252,979 269,357 | 67.592 66.807 | 69,239 63,045 | 72,286 74.941 | ${ }_{92,114}^{89,515}$ | 43,652 45.135 | 31,381 27.542 | 70,440 72.180 | 43,657 | 60,332 <br> 64,358 | 14,369 15.553 |
| 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 | 210,629 | 323,738 | 223,110 | 353.023 | 117,649 | 138.691 | 215,18 | 214,273 | 188,937 | 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 | 71,403 |
| 0 under 530.000 | 99.322 | 574.577 | ${ }^{88.207}$ | 73.464 | 98.021 | 255,082 | 50.732 | 64.829 | 96:934 | 122.699 | 79,201 | 58.504 |
| 0 under 550,000 | 174,311 | 1,284,870 | ${ }^{156.067}$ | 204.539 | 174.178 | 533,716 | ${ }^{83,275}$ | 183,187 | 170,486 | 249,141 | 145,958 | 114,277 |
| 0 under 5100.000 | 101,316 | 1,309, 139 | 86,481 | 131,407 | 101,215 | 551,563 | 50,859 | 175.125 | 99.016 | 308,988 | 84,584 | 141.849 |
| 00 under \$200.000 | 29.219 | 810,774 | 23.216 | 45.722 | 29.183 | 310,630 | 16.223 |  |  |  |  |  |
| 00 under 5500,000 | 7.936 | 543,939 | 6,252 | 15,452 | 7,929 | 177,196 | 4,969 | 82.712 | 7,791 | 206,710 | 7,207 | 81,869 |
| 00 under 51.000,000 | 1,097 | 218.823 | 838 | 2.282 | 1.096 | 57,670 | 704 | 34.110 | 1.078 | 100.165 | 1.006 | 24,593 |
| :000 or more ....... | 419 | 313,407 | 279 | 674 | 418. | 58,743 | 289 | 38.810 | 416 | 192,285 | 389 | 22,896 |
| ums, summay: |  |  |  |  |  |  |  |  |  |  |  |  |
| ${ }^{5} 55.000$ \% 11.100 | 250.320 | 732.745 | 232.431 | 377.401 | 228.216 | 173.309 | 94,481 | 68,409 | 208.761 | 88.122 | 161,170 | 25.431 |
| do under 510.000. | 694.399 | 2,321,958 | 661,437 | 983,940 | 675,762 |  |  |  | 649.044 | 386.189 | 541,132 | 137,451 |
| 000 000 ofder more 515,000 | 426,075 | 1.567 7,994 | 396,097 | 477,889 | 499,324 | 498,157 | 233,747 | 188,096 | 408.899 | 300,742 | 355,054 | 96,239 |
| Oo mere | 769, | 6,95,85 | 114.41 | 983,683 | 785.462 | 2.570,335 | 401.841 | 909,352 | 766,365 | 1.774.638 | 657,154 | 664,448 |

stimete is not shown separetely because of the small number of sample returns on which it wes based. However, the data are included in the appropnete totals
udes deta for type not specified
E: Detal mey not edd to total becausa of rounding.

## State and Regional Data

## Contents

ntroduction, 122
jeographic data, 122
Hethod of geographic coding, 122
Jata for 1975, 122

## rext tables

iA Returns with political contributions credit, deduction, or presidential election campaign fund checkoff, by States, 121

5B Returns with earned income credit: total and refundable portion by States, 123

## Map

Internal Revenue Service regions, 122

## Basic tables

5.1 Selected sources of income, deductions, and tax items, by States and regions, 124
5.2 Returns with itemized deductions: types of itemized deductions by States, 129
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, 133
5.4 All returns: adjusted gross income, salaries and wages, exemptions, taxable income, and income tax, by size of adjusted gross income and States, 137

Table 5A.—Returns with Political Contributions Credit, Deduction, or Presidential Election Campaign Fund Checkoff, by States
[All tigures are estumates based on samples-money amounts are in thousands of dollats]


Internal Revenue Service Regions


## 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 busine: or
(c) a post office box number. To the exte that such an address was located in a Ste different from the taxpayer's home, the accul cy of the data was affected.

## Data for 1975

Data are shown this year for returns w political contributions credit, political contrit tions deduction, and presidential election cal paign fund checkoff (table 5A), as well as $\dagger$ returns with the earned income credit provid for by the Tax Reduction Act of 1975 (tab 5B). Information on the components of tI 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 are estimates based on samples-money amounts are in thousands of dollars]


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

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow[t]{2}{*}{States and replons} \& \multirow[t]{2}{*}{Number of returna} \& \multirow[t]{2}{*}{Adjusted groas income lasa dofleit} \& \multicolumn{2}{|l|}{Saleries and wages (groas)} \& \multicolumn{2}{|l|}{Bualness of protestion net proft less loss} \& \multicolumn{2}{|l|}{Fsrm not proflt lest loss} \& \multicolumn{2}{|l|}{Partneratio net profit leas loss} \\
\hline \& \& \& Number of returns \& Amount \& Number of return: \& Amount \& Number of returns \& Amount \& Number of returns \& Amoun \\
\hline \& (1) \& (2) \& (3) \& (4) \& (5) \& (6) \& (7) \& (B) \& (9) \& (10) \\
\hline United States, total ........ \& 82,229,332 \& 947,784,671 \& 73,520,046 \& 795,399,482 \& 7,242.542 \& 39,421,475 \& 2,755.041 \& 3,563.322 \& 2.472.826 \& 10,7: \\
\hline Alabama \& 1,190,083 \& 12,274,800 \& 1,102,652 \& 10,774,087 \& 96,509 \& 539,200 \& 45,403 \& -44,329 \& 26,383 \& \\
\hline Alaska \& 154.800 \& 2.790 .812 \& 148.296 \& 2.587 .000 \& 20.784 \& 91.363 \& 1,362 \& -4,528 \& 7.531 \& \\
\hline Arzona
Arkansas \& 645.347
698.413 \& 8.892 .519
6.479091 \& \begin{tabular}{l}
731.934 \\
597.238 \\
\hline
\end{tabular} \& 7.485 .239
5.170 .191 \& 83,106
81,597 \& 262.571
361463 \& 7,970
61.589
11.102 \& \(\begin{array}{r}16,964 \\ -4822 \\ \hline\end{array}\) \& 28.178

27199 \& <br>
\hline Arkansas
Caliormis \& 698,413
$8,660,529$ \& $6,479,091$
$104,480,638$ \&  \& 5, 170.191
87,090.886 \& $\begin{array}{r}81,597 \\ \hline 912.264 \\ \hline\end{array}$ \& 361,463
$4.894,599$ \& $\begin{array}{r}61.569 \\ 111.102 \\ \hline\end{array}$ \& $\begin{array}{r}48,322 \\ -73,760 \\ \hline\end{array}$ \& 27.199
401.670 \& 1.3 <br>
\hline Colorado \& 1,041.115 \& 12.051.252 \& 941,278 \& 9,999,900 \& 122,687 \& 575,690 \& 37,574 \& 72,068 \& 47,509 \& 1 <br>
\hline Connectrut \& 1.243 .732 \& 16,174.169 \& 1.108.191 \& 13,378.405 \& 96,561 \& 614,722 \& 6.118 \& 2.498 \& 42.565 \& <br>
\hline Delaware \& 236,081 \& 2,937,583 \& 215,623 \& 2,481.251 \& 15,727 \& 83,969 \& 3,565 \& 21,576 \& 5.544 \& <br>
\hline Flonde \& 3.180.918 \& 34,240, 232 \& 2,683,873 \& 26,400,067 \& 300,739 \& 1,394,062 \& 48,479 \& -56,880 \& 8.982
96.461 \& 1 <br>
\hline Grorgia \& 1,776.459 \& 18,483,821 \& 1,626,495 \& 16,093.513 \& 146,566 \& 728,509 \& 66,369
5878 \& -5.819 \& 61.165 \& <br>
\hline ${ }_{\text {Hawal }}^{\text {dato }}$ \& 358.510
308238 \& $4,269,025$

$3,189.948$ \& | 328,856 |
| :--- |
| 26856 | \& 3.669,698 \& 33,368 \& 141.023 \& 5.787 \& 8.679 \& 22.942 \& <br>

\hline Ilinnors \& 4.476,990 \& 57.066 .124 \& 3.982.039 \& 47.799,686 \& 350.119 \& 195,186
2.189.223 \& 24,664
128.847 \& 56,295
615.001 \& 12,088
140,323 \& <br>
\hline Indiana \& 2,022,623 \& 23,230,630 \& 1.811.221 \& 19,525,606 \& 173.013 \& 881,966 \& 113.113 \& 312,071 \& 40.724 \& <br>
\hline Iowa
Kansas \& $\begin{array}{r}1.106 .216 \\ 807.400 \\ \hline 1\end{array}$ \& $12.649,506$
$10.095,249$ \& 916,761
763,018 \& 9,241,692

$7.686,830$ \& | 122.859 |
| :--- |
| 102,847 |
| 18 | \& 626,433

591.515 \& $\begin{array}{r}149.471 \\ 92.840 \\ \hline\end{array}$ \& 915.179
366.224 \& 49.245
25.634 \& <br>
\hline Kenlucky \& 1.156 .570 \& 11.799,083 \& 1,018,238 \& 9.608 .417 \& 111,657 \& 582.693 \& 133,397 \& -54.033 \& 36,486 \& <br>
\hline Loustana \& $1.276,694$ \& 13,757,740 \& 1,178,764 \& 11,811,399 \& 105,586 \& 645.933 \& 33,133 \& -99,747 \& 31,256 \& <br>
\hline Mane \& 406.518 \& 3,842,538 \& 363,926 \& 3.141 .819 \& 47.491 \& 228.479 \& 7,728 \& 9,156 \& 4.972 \& <br>
\hline Maryland \& 1.679 .807 \& 21,892,364 \& 1,548,844 \& 18.955.459 \& 124.744 \& 812.560 \& 21.450 \& 59.234 \& 36.011 \& <br>
\hline Massachusarts \& $2,321.090$ \& 26,597,856 \& 2,084,442 \& 22,570.960 \& 175,088 \& 930,635 \& 4,726 \& 13,387 \& 40,499 \& <br>
\hline Michigan \& 3,352.873 \& 41.401 .962 \& 3.051 .182 \& 35.764 .883 \& 250, 834 \& 1.418 .722 \& 64,662 \& $\begin{array}{r}51.447 \\ \hline 15.109\end{array}$ \& 83.821 \& <br>
\hline Minnesotas \& $\begin{array}{r}1,526,636 \\ \hline 721,187\end{array}$ \& $17,392,265$
$6.732,088$ \& $1,345,098$
$\mathbf{5 5 2 , 7 7 6}$ \& $14,413,239$
$5.776,016$ \& 152,766
64,868 \& 639,492
375.346 \& +14,139
46.199 \& $\begin{array}{r}315,108 \\ -93,847 \\ \hline\end{array}$ \& 40,970
20,000 \& <br>
\hline Missoun \& 1.783.749 \& 19.260,942 \& 1,553.208 \& 15,977.528 \& 176.663 \& 868,587 \& 142,692 \& 71,205 \& 44.264 \& <br>
\hline Montana \& 297,349 \& 2.979.493 \& 251,908 \& 2,296,446 \& 36,818 \& 176,288 \& 24,747 \& 77.442 \& 12,333 \& <br>
\hline Nebraska \& 614.764 \& 6.645.557 \& 507.361 \& 4.831.203 \& 70.258 \& 330.384 \& 79.393 \& 427.954 \& 24.504 \& <br>
\hline Nevada \& 272.992 \& 3,085.793 \& 253.115 \& 2,705,595 \& 26,386 \& 118,968 \& 1,884 \& -15,883 \& 8,549 \& <br>
\hline New Hampshure \& 338.499 \& 3.529,250 \& 302489 \& 2.948,962 \& 33.576 \& 151.956 \& 2.052 \& -966 \& 7,016 \& <br>
\hline New Jorsey \& 2,918,856 \& 37,754,441 \& 2.637 .067 \& 32,516,681 \& 201,611 \& 1,379.218 \& 5,350 \& -20,798 \& 30.495 \& <br>
\hline New Mexico \& 419,365 \& 4,032,511 \& 383.210 \& 3,448,300 \& 41.458 \& 161.483 \& 14.000 \& -36,546 \& 13,126 \& <br>
\hline New York \& 6.876,422 \& $87,344,616$ \& 6,182.703 \& 73,338.656 \& 493.373 \& 3.044.785 \& 46.295 \& $-46,544$ \& 187,547 \& <br>
\hline North Caroina
North Dakola \& $2.004,327$
243,847 \& 19.972 .537

$2,719,671$ \& | $1.604,191$ |
| ---: |
| 187.544 | \& $16,885,264$

$1,705,769$ \& 162,107
24,901 \& 769.523

122,987 \& | 107.669 |
| ---: |
| 45.667 | \& 151,654

432,054 \& 50.519
9.295 \& <br>
\hline \& \& \& \& \& \& \& \& \& \& <br>
\hline \& 4, 181,357 \& 48,100,944 \& 3,601,657 \& 41,572.226 \& 326.081 \& 1,742,233 \& 124,372 \& 215.446 \& 90.155 \& <br>
\hline Okiahoma \& 1.011.707 \& 10.479 .769 \& 909.205 \& 8.786 .874 \& 122.507 \& 576,348 \& 85.351 \& -98,305 \& 27.359 \& <br>
\hline Pennsylvana \& 4,
4.573 .333 \& ¢2,086,776 \& -
4
$4.088,332$ \& $8,399.610$
44.597 .288 \& 102, 34.663 \& 2,2t0,841 \& 40,231
56,128 \& 18,823

78,496 \& | 33.387 |
| :--- |
| 7.986 | \& <br>

\hline Anode istiand \& 370,662 \& 3,907,629 \& -328,540 \& 3,277,780 \& 25,250 \& 168,356 \& 417 \& -1,028 \& $7 \mathrm{~T}, 358$ \& <br>
\hline South Carolina \& 1,008.827 \& 9,856,346 \& 938,341 \& 8,496,791 \& 75,850 \& 371,012 \& 35.722 \& -17,574 \& 22.988 \& <br>
\hline South Dakota \& 253.077 \& 2,389,766 \& 200,451 \& 1,673.780 \& 29.819 \& 144,723 \& 47.795 \& 155.629 \& 12,208 \& <br>
\hline Tennessee \& 1,529,190 \& 15,659,916 \& 1,410,364 \& 13.624.050 \& 127,107 \& 805,651 \& 104.340 \& -117,286 \& 26,331 \& <br>
\hline Texas
Utan \& $4.628,025$
440.270 \& $52.201,080$
$4,690,427$ \& 4.191 .557
405,644 \& $43,620.605$
$4.059,159$ \& 495.047
45.536 \& 2.767.971 \& 218.156 \& -278.442 \& 189,571 \& <br>
\hline Utan \& 440,270 \& 4,690,427 \& 405,644 \& 4,059, 159 \& 45,536 \& 231,939 \& 13,466 \& -8,836 \& 19,945 \& <br>
\hline vermont \& 178,753 \& 1,775,864 \& 157,762 \& 1,442,973 \& 20,964 \& 90,699 \& 6,684 \& -8,211 \& 4.535 \& <br>
\hline Virginua \& 1,918.588 \& 22,634.996 \& 1.750 .947 \& 19.431 .358 \& 137.735 \& 704.719 \& 51.692 \& $-48.199$ \& 46.152 \& <br>
\hline Washinglon
Wesi Virgina \& $\begin{array}{r}1.443,115 \\ 609.955 \\ \hline\end{array}$ \& $17.556,906$
6,707336 \& $1.291,057$
562,896 \& $14,462.150$
5769885 \& 146,763 \& 855.365 \& 38.561 \& 158,457 \& 56,274 \& <br>
\hline Wisconsin \& $1,788,831$ \& 19,639, 184 \& 1,570,614 \& 16,607,389 \& 156.019 \& 290,666
80,2128 \& 11.414
89,806 \& -76,993 \& 11.551
47,218 \& <br>
\hline Wyomung \& 155,939 \& 1,813,560 \& 136.950 \& 1,426.929 \& \& 109,280 \& 9569 \& -13,159 \& 7,773 \& <br>
\hline APO/FPO \& 315.675 \& 2,666,750 \& 315.675 \& 2.654 .015 \& 2.410 \& $-1.105$ \& 968 \& -13,159 \& \& (*) <br>
\hline Puerto Rico
US citzens abroads \& 26.524
159,638 \& 200.995
1.912 .283 \& 25.797
98.244 \& 194.855
1.509 .864 \& (') 4.394 \& (') 14.160 \& 1.614 \& -1.507 \& (*) 2.601 \& (1) <br>
\hline \multicolumn{11}{|l|}{IRS Regione} <br>
\hline All region: \& 82,229,332 \& 947,784,871 \& 73,520,046 \& 795,399,462 \& 7.242 .542 \& 39,421,475 \& 2,755,041 \& 3.563.322 \& 2.472.826 \& <br>

\hline Mrd-Allantic \& | $11,636,216$ |
| :--- |
| $11,794.110$ | \& | $140,996,783$ |
| :--- |
| $137.763,095$ | \& $10,521,217$

$10,263,076$ \& $121,016,457$
$112,250,287$ \& $\begin{array}{r}641,414 \\ 1.083,396 \\ \hline\end{array}$ \& $5,283,351$
$5,723,957$ \& 136,455
797.810 \& $\begin{array}{r}89,205 \\ 3,009 \\ \hline\end{array}$ \& 268.110
368027 \& <br>
\hline North Atiantic \& 11,735,676 \& 143.061,922 \& 10,528,053 \& 120,099.555 \& 1,892,403 \& 5.229 .643 \& 74,020 \& - 3 - 31,707 \& 294,93 \& <br>
\hline Southeast \& 11,410.991 \& 117,229.739 \& 10.218,692 \& 98,049.817 \& 973.841 \& $4.983,303$ \& 454.201 \& - 184.078 \& 303.847 \& <br>
\hline Southwest \& 10,118,658 \& 110.910.252 \& 9,101,220 \& 91,951,028 \& 1,090,723 \& 5,791,682 \& 552.212 \& $-39,587$ \& 369.427 \& <br>
\hline Western \& 13.706 .466
501.837 \& 162.101 .887
$4.781,238$ \& 12.202 .878
439.716 \& 135.232 .569
4.358 .734 \& $\begin{array}{r}1.446 .464 \\ 7.530 \\ \hline\end{array}$ \& $\begin{array}{r}7.475 .441 \\ \hline 7.818\end{array}$ \& 269.771
1.614 \& 209.725
-1.507 \& 602.897
3.388 \& <br>
\hline \& \& 4,71.258 \& 49.76 \& \& \& \& \& -1,50) \& \& <br>
\hline
\end{tabular}

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]

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Table 5.1-Selected Sources of Income, Deductions, and Tax Items, by States and Regions-Continued
[All tigurgs are estumates based on samples-monay amounts are in thousands of dollars]

| States and regions | Rant not income lose lout |  | Roybity net income loat loas |  | Eatate of trust net Income teas tosit |  | Pansions and annultien in adjustod grose incorne |  | Small Buziness Corporation net proft hest loas |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returnis | Amount | Number of returna | Amoun! | Number of returna | Amount | Number of raturns | Amount | Number of retums | Amount |
|  | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (26) | (29) | (30) |
| Unitod Stele\%, total | 6,571,611 | 3,432.697 | 572,001 | 1,769,360 | 733,68 | 2,554,323 | 5,088.937 | 20.808 .873 | 588.262 | 2.05 |
| Alabama | 69.906 | 68.567 | 1,930 | 20.348 | 4.665 | 18.240 | 47.149 | 199,875 | 7.951 | : |
| Aleske | 13.282 | -7,997 | 396 | 927 | 524 | 1,584 | 3,849 | 20,378 2984 | 782 5200 |  |
| Anzons | 57.818 | 19.815 | 4.756 | 8.555 26.281 | 9,489 3,421 | 23,815 10.569 | 67.982 38,500 | 299.746 170.674 | 5,200 7,450 | 1 |
| Arkansas Catiomia | 71,560 841,796 | 97.352 $-15,131$ | 10,349 64,239 | 26.281 142.889 | 3,421 80,652 | 10,569 369.635 | 38,500 $563.31 ?$ | + $\begin{array}{r}170.674 \\ 2,42,077\end{array}$ | $\begin{array}{r}7,458 \\ 26,276 \\ \hline\end{array}$ | \% |
| Colorado | 84.874 | 21.069 | 8,698 | 44.813 | 8.456 | 27,331 | 67,667 | 278.448 | 9,677 | ? |
| Comnecticur | 112,318 | 6,719 | 2.893 | 8,313 | 12.758 | 39,798 | 91.502 | 290.302 | 9.789 | ¢ |
| Oelawere | 13.325 | ${ }^{9.638}$ | 395 | 11 | 3.078 | ${ }^{14,678}$ | 15.717 | 71,620 | 754 |  |
| Distinct of Columbra | 21,266 | 7,284 | 1,497 | 2,286 | 4,173 | ${ }_{15,916}$ | 27.693 308.340 | 193.548 1.483 .352 | 879 39,380 |  |
| Flonda | 223.843 | 84.808 | 13,180 | 24,173 | 39.894 | 151,916 | 308,340 | 1,483.352 | 39,380 | 14 |
| Hawall Idano | 33,372 26.109 | $\begin{array}{r}-13.598 \\ \hline 37.393 \\ \hline\end{array}$ | 853 561 | 2.104 3,229 | 2,753 <br> 2,195 | 17.627 5,118 | 28.451 14.738 | $\begin{array}{r}124,102 \\ 50,040 \\ \hline\end{array}$ | 1,982 <br> 4.513 | ; |
| lilinois | 391.126 | 338,563 | 27.479 | 19.152 | 32,375 | 112.114 | 305.455 | 1,097,597 | 26.296 | 1 |
| indiana | 168.220 | 250,873 | 9,951 | 15,526 | 19,594 | 36,649 | 155,626 | 549.853 | 33,447 | 16 |
| lowa | 123,737 | 212,506 | 2.701 | 4,343 | 13.239 | 14.755 | 56.785 | 142.269 | 16, 103 | 1 |
| Kansas | 116.476 | 233.723 | 27.570 10.16 | 60.186 | $\begin{array}{r}13.142 \\ 4.809 \\ \hline 10 .\end{array}$ | 49.423 18.107 | 46,581 53.281 55 | 139,667 <br> 201632 | 7.451 <br> 8.894 <br> 6.51 |  |
| Maine | 25,000 | $-3.280$ | 439 | 1.385 | 4,592 | 11,988 | 30,061 | 112,865 | 1.749 |  |
| Maryiand | 109.907 | 50,488 | 5.450 | 4,296 | 14,493 | 37.898 | 118.569 | 651.140 | 8.048 | : |
| Massachusent | 212.985 | -70,908 | 3.845 | 5,532 | 38,639 | 98.248 | 185,780 | 723,270 | 15.378 |  |
| Mrchyan | 221,033 | 103,031 | 18,485 | 5.850 | 23,694 | 84.222 | 231,605 | 856.524 | ${ }_{1}^{16,787} 1$ |  |
| Minnes | 123.240 47,359 | 110.662 49,528 | 3.704 9.298 | 3,634 27.098 | 9.548 8,726 | 47.557 24.870 | 66,698 24,641 | 263,278 <br> 111.554 | 13.173 <br> 7.237 <br> 1 | 1 |
| Missoun | 122.546 | 138.692 | 6,562 | 24.169 | 16,083 | 35,732 | 84.575 | 284.401 | 13.359 |  |
| Montana | 39,717 | 45,288 | 2,654 | 16,829 | 2,040 | 3.975 | 13,992 | 38.860 | 3.048 |  |
| Nebraska | 69,293 | 136,388 | 1.968 | 3.608 | 6.056 | 29.428 | 24.219 | 69.615 | 6.024 |  |
| Nevada | 20.984 | 1,783 | 1.143 | $\begin{array}{r}2.494 \\ \hline 158\end{array}$ | 1.568 | 7.943 29.504 | 10.063 16.795 | 49,361 | 1.620 2.535 |  |
| New Hampshira | 26,436 | $-320$ | 155 | 150 | 7.664 | 29.504 | 16,785 | 65,267 | 2,535 |  |
| New Jorsey | 190,986 | -17,625 | 5.717 | 28.450 | 22.767 | 73.968 | 168,365 | 642,346 | 25.781 | 1 |
| New Mexico | 30,297 | 27.876 | 6.073 | 25.531 | 2.092 | 5.854 | 15.454 | 73.051 | 39646 |  |
| New York | 524.952 140,064 | $\begin{array}{r}-32.271 \\ 140,349 \\ \hline\end{array}$ | 12.055 4.401 | 27.527 4.118 | 64,153 21.990 | 285,044 47,029 | 497,634 88.241 | $\begin{array}{r}1.848 .744 \\ 402592 \\ \hline\end{array}$ | 88,191 10.957 |  |
| North Carolina North Dakota | 140,064 43,719 | 140,349 114,379 | 4.401 5.240 | 4,118 5,434 | $\begin{array}{r}21,990 \\ 2,051 \\ \hline\end{array}$ | 47.029 3,470 | 88.241 8.833 | 402.592 <br> 31,839 | 10.857 2.460 |  |
| Onio | 316.755 | 163.301 | 17,822 | 21.782 | 35,251 | 88,542 | 237,842 | 890.631 | 23.736 |  |
| Oklatoma | 99,606 | 84.857 | 44,365 | 160.194 | 8.708 | 40.331 | 48.128 | 202.515 | 6.747 5815 |  |
| Oregon | 104.229 | 44,514 | 3.590 | 5.413 | 4,874 | 34,330 109.353 | 52,940 323076 | $\begin{array}{r}197.399 \\ 1.230 .242 \\ \hline\end{array}$ | 5.815 18.001 1 |  |
| Pannsytvanta Rhode island | 289,843 32,968 | 46.410 2.645 | 13.477 484 | 9,907 1,106 | 32,543 2,977 | 109,953 7,205 | 323,076 31,259 | 1.230 .242 121.573 | 18,001 1.910 |  |
| South Carolina | 63,096 | 44,719 | 1,513 | 2,262 | 6,401 | 4.392 | 45,802 | 233,948 | 3.051 |  |
| South Dakota | 37.869 | 66,067 | 482 | 655 | 3.508 | 6.516 | 8,548 | 25.19 | 3.669 |  |
| Tennessee | 102.657 | 121,449 | 6,923 | 4.456 | 6.346 | 18.592 | 60,771 | 287.721 | 7.096 |  |
| Texas | 355,120 | 276,925 | 133.113 | 759.196 | 35,349 | 215.550 | 212.274 | 948,399 | 23,629 | $1:$ |
| Utah | 30,245 | 11,164 | 2,922 | 14,846 | 3,364 | 5,609 | 24.706 | 109,493 | 4.977 |  |
| Varmont | 17,983 | 2,556 | 1,426 | 497 | 2,843 | ${ }^{9.382}$ | 11.422 140.450 | 42.427 797.017 | $\begin{array}{r}2.118 \\ 16.795 \\ \hline\end{array}$ |  |
| Washington West Virgma | 138,007 49.855 | 47.710 42.011 | 2.870 12.453 | 11,915 5,473 | $\begin{array}{r}12,555 \\ 5,030 \\ \hline\end{array}$ | 47,809 17.518 | 33,678 | 134,024 | 3.924 |  |
| Wisconsin | 154,120 | 52,833 | 3,154 | 4.676 | 19.841 | 30.464 | 89.255 | 253,051 | 12,404 |  |
| Wyoming | 17,237 | 17,452 | 4.751 | 19.144 | 1.132 | 3.837 | 6,306 | 25,945 | 1,974 |  |
| APO/FPO | 12,454 | - 17,443 | - | - |  |  |  | (\%) |  |  |
| Puento Rico U cturans abroadt | (*) 20,539 | ${ }^{\circ}{ }^{\circ}-20,217$ | 1,970 | 9,382 | (*) 1,505 | (-) 4,620 | (*) 21.313 | ${ }^{\text {() }} 124,482$ | 196 | ( $)$ |
| IRS Regtona |  |  |  |  |  |  |  |  |  |  |
| All reglona | 6,571,819 | 3,432,697 | 572,001 | 1,769,360 | 733,681 | 2,554,323 | 5,068,937 | 20,885,673 | 598,262 | 208 |
| Contral | 856,305 | 640.194 | 68.927 | 60,742 | 80,588 | 245,039 | 712,032 | 2,632,663 | 86.788 | 31 |
| Mid-Allantic | 750.784 | 176.635 | 30,078 | 47.693 | 103.975 | 325.275 | 793.870 | 3,505.913 | 70.250 | 21 |
| Midwest | 1.059.656 | 1,170,089 | 53,301 | 65.676 | 102,701 | 280,035 | 664,368 | 2,157.869 | 93,506 | 4 |
| Noots Allantic | 952,642 | $-94.860$ | 21.297 | 44,517 | 133.636 | 481.177 | 664.443 | 3,204,449 | 121,672 | 17 |
| Southeast | 740,660 | 543,354 | 38.070 | 84,009 18.29151 | 108.573 | 323,1919 | 657.016 | $3,082.595$ 2072883 | 92.546 67.093 | 41 |
| Southwest | 863.570 1.305599 | 863.744 <br> 17094 | 274.472 83,966 | $1.248,151$ 209210 | 82.671 120.014 | 377,515 517546 | 491,637 882.060 | $2,072,883$ $4,012,405$ | 67.093 66.193 | 11 |
| Westem Ofter areas | $1,305,559$ 33,535 | $\begin{array}{r}170,942 \\ -37.402 \\ \hline\end{array}$ | 83,966 <br> 1,970 | 209,210 8,382 | 120,014 1.523 | 517.546 4.627 | 882,060 23,511 | 4.012,405 | 66.193 <br> 206 | 17 |
|  |  | -31.402 |  |  |  |  |  |  |  |  |

Foolnotes al end of table

Table 5.1-Selected Sources of Income, Deductions, and Tax Items, by States and Regions-Continued
[All figuras are estumates based on samples-money amounts are in thousands of dollars)

fi wos at end of table.

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

$(\cdot)$ Estimate is not shown separately because of the small number ot sample returns on which il was based However, the data are included in the appropnate totals
Returns filed trom Army Posi Office and Fleet Post Othice addresses
Returns filed trom Panama Canal Zone, Virgin islands, or abroad
Pueno Rico, APO/FPO, or U S cilizens 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 besed on samples-money amounts are in thousands of dollars]


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

| Staten | Taxes pald-continued |  |  |  |  |  |  |  | Contributions |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Stais and local gusoline taree |  | General matos tuxen |  | State and local Income texes |  | Personal property tazen |  | Number of roturna | Amour |
|  | Number of retums | Amount | Number of returna | Arrount | Number of returns | Amount | Number of returns | Ambunt |  |  |
|  | (10) | (11) | (12) | (13) | (14) | (15) | (10) | (17) | (18) | (19) |
| United States, total | 24,557,078 | 2,945,974. | 25,022,426 | 7,389,202 | 21,131,908 | 10,924,100 | 10,908,461 | 957,008 | 24,042,072 | 15,3 |
| Alabama | 352,977 | 50.414 | 354,861 | 132,236 | 338,923 | 161,416 | 299.414 | 13.219 | 346,063 | 2 |
| Alaska | 51, 113 | 5.097 | 31,694 | 11.657 | 54,161 | 79.956 | 27,742 | 2.168 | 45,234 |  |
| Arzone | 302.377 | 35.793 | 312.687 | 107,749 | 287.118 | 125.846 | 246.091 | 22.824 | 294,739 |  |
| Arkanses | 138,269 | 17,003 | 143,162 | 32,695 | 132.857 | 93,959 | 104,341 | 7,117 | 132,918 |  |
| Califomia | 3,360,359 | 390.038 | 3.474.631 | 1.233.884 | 3.121 .913 | 2.387,486 | 2,995,641 | 223.748 | 3.377 .446 | 1,6 |
| Cotorsdo | 398,746 | 42,367 | 410,373 | 148,689 | 396,997 | 262,632 | 342,879 | 21,083 | 380,026 |  |
| Connecticut | 388,085 | 61.621 | 393.277 | 141,745 | 67.437 | 96.191 | 309.003 | 32.229 | 385.608 |  |
| Delaware | 68,683 | 9.653 | 24.552 | 2.589 | 70,213 | 108,097 | 4,121 | ${ }^{673}$ | 71.219 |  |
| Distuct of Columba Flonde | 81,492 835,748 | $\begin{array}{r}8,844 \\ \hline 98,486\end{array}$ | 96,459 875,403 | 24.114 200,493 | 94,068 72,590 | 111,642 52,060 | 11.832 105,825 | 1,588 16,407 | 90,925 837,350 |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Georgia | 493,338 | 63,274 | 505,810 | 125,015 | 471,547 | 293,580 | 426,789 | 29.103 | 480,277 |  |
| Hawall | 112.515 | 12.145 | 117.976 | 44.633 | 111.019 | 134.870 | 10,772 | 2.237 | 115.616 |  |
| Idano | 78,083 1312707 | 6,500 | 79.121 1357594 | 17,269 | 77.997 1.331 .676 | 64, 688 | 14,028 | 948 | 72,269 |  |
| (lilinors | $1,312,707$ 475,177 | 142,531 56.593 | $1,357.594$ 483,715 | 494,896 124,713 | $1,371,676$ 480,128 | 682.088 203,488 | 42.156 426,669 | $\begin{array}{r}4,988 \\ 41,096 \\ \hline\end{array}$ | $\begin{array}{r}1,329.154 \\ \hline 447,096\end{array}$ | $!$ |
| lows | 299,188 | 26,970 | 309,010 | 62,607 | 297,272 | 233,414 | 244.116 | 12,381 | 294,103 |  |
| Kansas | 235,929 | 24.013 | 246,404 | 60,293 | 234,369 | 110,282 | 212.827 | 29.525 | 230.571 |  |
| Kenlucky | 317.408 | 43.107 | 322.415 | 100.457 | 310,361 | 242.958 | 158,147 | 11.555 | 306.247 |  |
| Loussana | 324,006 | 42.573 | 329,512 | 105,833 | 258,817 | 70,194 | 59,526 | 3.140 | 318,394 |  |
| Maine | 88.585 | 11,502 | 69,251 | 24.446 | 81.259 | 28.903 | 74.984 | 5,896 | 86,472 |  |
| Maryiand | 636,527 | 89.226 | 655.062 | 164,038 | 644.468 | 798,745 | 35,217 | 5.165 | 636,648 |  |
| Massachusetts | 732,036 | 85,208 | 759.494 | 79,891 | 738,753 | 668,667 | 675,840 | 73,279 | 757,226 |  |
| Michigan | 1.231.225 | 184.756 | 1,238,100 | 317.923 | 1,182.778 | 915.179 | 56.541 | 16.142 | 1.210,081 |  |
| Minnesole | 542,700 198,701 | 64,481 29.087 | 555.793 202.025 | 107,727 69.077 | 540.097 165.136 | 701,765 64.134 | 358,321 182459 | 22,818 16,399 | 552,663 |  |
| Mississuppl | 198,701 | 29.087 | 202.025 | 69.077 | 165,136 | 64.134 | 182.459 | 16,399 | 190,894 |  |
| Missoun | 472.763 | 52.568 | 484,851 | 134.143 | 472.119 | 244.843 | 411.317 | 30.889 | 471.553 |  |
| Montana | 69,540 | 6,482 | 13.889 | 1,744 | 73.337 | 59.126 | 58,208 | 6,641 | 69.575 |  |
| Nebraska | 135.048 | 14,064 | 148,144 | 31.559 | 139,736 | 59,380 | 112966 | 10,105 | 139.315 |  |
| Nevada | 80.484 | 8,320 | 80.953 | 20,530 | 5,010 | 4,490 | 67.017 53,015 | 5.453 | 77,998 |  |
| Now Hampshure | 68,562 | 9,300 | 19,049 | 1,638 | 29,172 | 16,497 | 53,015 | 3.078 | 69,547 |  |
| New Jersey | 1,026,667 | 132,004 | 1,053,268 | 254,045 | 646,304 | 336,571 | 44,615 | 6,020 | 1,051,808 |  |
| New Mexico | 103,509 | 11.439 | 105,925 | 34.303 | 100.710 | 45.851 | 13,093 | 1,261 | 88,819 |  |
| Now York North Caroline | $2,461,169$ 542,148 | 294,211 79,285 | $\begin{array}{r}2,763,888 \\ \hline 59,938 \\ \hline\end{array}$ | $1,147,598$ $\mathbf{1} 37,333$ | $2.684,309$ 542.523 | $\begin{array}{r}3,582,248 \\ 393,687 \\ \hline\end{array}$ | 38,971 156,277 | 16,932 20.933 | $2,761,521$ $\mathbf{5 3 5 , 4 9 5}$ | 1. |
| North Dakota | 50,187 | 4,055 | 51,769 | 13,073 | 50,819 | 39,949 | -3,239 | +299 | 51,760 |  |
| Onio | 1,050,362 | 112.239 | 1,068,250 | 247,302 | 1,035,976 | 525,321 | 187,764 | 50,582 | 1,017.642 |  |
| Oklahoma | 253,716 | 26.609 | 254,565 | 56.764 | 235.876 | 120,332 | 223.607 | 22,407 | 242.851 |  |
| Oregon | 295,645 | 28,199 | 29,548 | 3.513 | 306.520 | 322,378, | 22.101 | 5.147 | 276.757 |  |
| Pernsywana | 1,171,569 | 145,685 | 1,231,025 | 283.670 | 1,230.708 | 809.961 | 223,682 | 24,515 | 1,209.418 |  |
| Ahode Island | 98,881 | 13.220 | 101,620 | 25,152 | 96,651 | 57.606 | 71,597 | 8,783 | 99,424 |  |
| South Carolina | 285,036 | 38.597 | 291.968 | 81.376 | 273,050 | 165.089 | 178,382 | 11.755 | 279,108 |  |
| South Dakote | 41,074 | 4,033 | 42,851 | 13,615 | 3,887 | 1,714 | 33,371 | 2.514 | 41,44 |  |
| Tennessoe | 327,383 | 40,431 | 329,599 | 115,490, | 52,119 | 16.484 | 22,030 | 1.979 | 314.880 |  |
| Texas | 8,001,973 | 87.338 | 1,019,215 | 271,253 | 55,954 | 25,845 | 249,110 151,17 | 22,905 | 927,945 |  |
| Utan | 169,721 | 18,817 | 170,964 | 62.496 | 161.440 | 67,988 | 151,117 | 9,935 | 166,258 |  |
| Vermont | 48.245 | 5,758 | 49.919 | 6,959 | 46.165 | 34.997 | 6.086 | 666 | 47.432 |  |
| Virginia | 587,863 | 83,989 | 600.076 | 148,130 | 572.663 | 446,997 | 476,669 | 42,583 | 573.639 |  |
| Washington | 441,300 | 56.473 | 454.655 | 186.809 | 37.227 | 21,268 | 379.711 | 28.909 | 408.773 |  |
| West Virganta Wisconsin | 82,335 572,721 | 9,944 53.244 | 64,696 583,560 | 19,146 142.063 | 77,040 582.265 | $\begin{array}{r}\text { 48,687 } \\ \hline 653,345\end{array}$ | 50,128 17,188 | 2,927 1,752 | 75,389 565,739 |  |
|  |  |  | 583,568 | 142.063 | 58.265 | 85,375 |  |  | 5 T |  |
| Wyoming <br> APO/FPO | 32,411 9,040 | 3,307 <br> 803 | 33,244 9,020 | 9,334 1,798 | ( ${ }^{\text {) }} 3.599$ | (c) 1,556 | (9) ${ }^{25,169}$ | (') ${ }^{2,407}$ | 31,178 <br> 11,295 <br> 1.972 |  |
| Puerto fico US crizens abroad | (') 16,558 | (*) 1,130 | (') $\begin{array}{r}17,349\end{array}$ | (') 3,443 | (*) 11,524 | (-) 9,925 | (-) 3,263 | (') 265 | $\begin{array}{r}7,972 \\ \hline 28.928\end{array}$ |  |

[^14]Table 5.2—Returns with itemized Deductions: Types of Itemized Deductions by States—Continued
[All ratums are estumstes based on samples-money amounts ara in thousands of dollars]


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


He 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 dolars]


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]

| States | Exemptions--Continued |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Texpayer's dependenta |  |  | Dependent chitidren living t' home |  | Dependent chiliden llving away from home |  | Other dependents |  |
|  | Number of returns | Number of exemptions | Adjusted growt Income lees deficil | Number of returns | Number of nxmptions | Number of returns | Number of exemptions | Number of returns | Number, exemption |
|  | (9) | (10) | (11) | (12) | (3) | (14) | (15) | (19) | (17) |
| Unitod Statom, ,otal | 34,624,433 | 75,486,397 | 534,068,391 | 32,695,569 | 70,645,056 | 900,909 | 1,713,064 | 2,320,431 | 2,9\% |
| Alabama | 589,210 | 1.223.976 | 7.864,537 | 571,183 | 1,169,831 | 5,106 | 6.434 | 38.910 |  |
| Aiaska | 65,070 | 147,802 | 1.538.725 | 60.844 | 139,537 | 3.635 | 5.619 | 2.165 |  |
| Arzona | 334.241 | 734,209. | 4,830,387 | 313,367 | 889,164 | 4,370 | 9.828 | 31.183 |  |
| Arkansas | 288.535 | 623,804 | 3,589.211 | 275.116 | 599.555 | 1.94 ! | 5.031 | 17,215 |  |
| Calitornie | 3.568.310 | 8,030,392 | 57,996,882 | 3,294,432 | 7,210,554 | 150.854 | 292,875 | 349.770 | 5 |
| Colorado | 496,526 | 869,997. | 6.435 .705 | 398,274 | 829,070 | 14.789 | 27.109 | 19.427 |  |
| Connecticut | 464.929 | 1,050,861 | 0.902.898 | 436.239 | 990.871 | 8,716 | 17,642 | 36.262 |  |
| Delaware | 105.530 | 233,038 | 1,722,058 | 100.900 | 219,656 | 4.001 | 7.677 | 5,073 |  |
| Distnci ol Columba | 112.360 | 234.500 | 1,644.959 | 98,969 | 211.820 | 3,976 | 4.994 | 14,398 |  |
| Flonda | 1,251,744 | 2,549,727 | 17,875,054 | 1,180,007 | 2.378 .642 | 40,307 | 64,343 | 97,388 | 1 |
| Georgra | 645,395 | 1,796,670 | 11,228,142, | 801.298 | 1,698,877 | 16.238 | 22.736 | 53.061 |  |
| Hawan | 138.524 | 311.935 | 2.438,148 | 128,692 | 286,922 | 4.459 | 8,297 | 12,552 |  |
| idano | 137.962 | 328.490 | 1.894.840 | 136,407 | 324,865 | 1,955 | 136.595 | 2.788 148.218 |  |
| lillinors | 1.801 .339 881,462 | $4,038,119$ <br> $1,928,077$ | $31,514,053$ <br> $13.574,714$ | 1882,760 835,123 | $3,24,020$ 1.821 .469 | 62,477 32,087 | $\begin{array}{r}136,505 \\ 57.584 \\ \hline\end{array}$ | 148.218 37.967 |  |
| lows | 440,758 | 1,017.467 | 7,211.150 | 431,370 | 995.16.3 | 5,546 | 6,831 | 9,343 |  |
| kansas | 352,086 | 723,809 | 5,459,464 | 333,367 | 867,543 | 14.712 | 22.946 | 12.037 |  |
| Kentucky | 521.986 | 1,124.469 | 6,872,273 | 493,306 | 1.069 .501 | 19.409 | 29.922 | 23.459 |  |
| Lousiana | 615.005 | 1,360,171 | 8,453.948 | 581.854 1564 | 1,281,351 | 15,252 | 29.188 8.897 | $\begin{array}{r}37.839 \\ \hline 7.985\end{array}$ |  |
| Mane | 162,296 | 364,843 | 2,105,059 | 156.263 | 346,953 | 4,370 | 8.697 | 7,985 |  |
| Maryland | 717,505 | 1,553,288 | 12.743 .100 | 672.622 | 1,435,726 | 20,536 | 43,801 | 59,018 |  |
| Massachusetts | 870.061 | 1,984,144 | 14,487.011 | 814.384 | 1.880,487 | 18.854 | 39.886 | 56.607 |  |
| Michigan | 1.428 .764 | 3.214 .056 | 23.714 .024 | 1,367,357 | 3.062 .476 | 44,184 | 73.145 | 52,244 |  |
| Minnesota | 612.401 | 1.478 .839 | 9.864 .313 | 589.184 355.235 | 1.425 .405 | $\begin{array}{r}15.723 \\ 4.953 \\ \hline\end{array}$ | 34.206 7 | 16,683 24.798 |  |
| Missussippl | 372.846 | 820.049 | 4,238,878 | 355,235 | 777,230 | 4,953 | 7,756 | 24,798 |  |
| Missoun | 762.233 | 1,696.980 | 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 |  |
| Neoraska | 223.893 | 501.050 | 3,406,724 | 216,680 | 487.934 | 3.887 | 7.319 | 5.359 | - |
| Nevada | 115.821 131429 | 231.096 302869 | $1,709,578$ $1,950,435$ | 108,718 127.715 | 215.556 291,852 | 3.723 4.059 | 4,532 <br> 7,244 | 9,652 3,681 |  |
| New Hampshure | 131.429 | 302,869 | 1,950,435 | 127,715 | 291.852 | 4.059 | 7.244 | 3,681 |  |
| New Jersey | 1,253,029 | 2,659.479 | 22.137 .442 | 1,166,031 | 2.474 .660 | 19.812 | 31.293 | 132.417 |  |
| Now Mexico | 180.417 | 401.371 | 2.423 .750 | 169.486 | 578,500 | 50.997 | 5,255 | 13,539 |  |
| New York | 2.878 .536 | 6,256,357 | 48,056.222 | 2,683,899 | 5.814 .598 | 50,655 | 93.594 | 303.953 |  |
| North Carolina North Dakola | 904,644 95,978 | $1,854,315$ 224,806 | 11.598 .582 $1,496.305$ | 649,788 93,305 | $1,755,888$ 218,980 | $\begin{array}{r}14,742 \\ 1.604 \\ \hline\end{array}$ | 22.014 2.362 | 64,565 2.413 |  |
| North Dakola | 95,978 | 224,806 |  | 93.305 |  |  |  |  |  |
| Onio | 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 | 5,592,10 | , 350.146 | 716.776 378989 | 13,835 | $\begin{array}{r}24,490 \\ 76 \\ \hline\end{array}$ | 12,657 104.573 |  |
| Pennsytvanis Arode island | $1.840,556$ 130,900 | 3.988 .491 288.968 | $28,414,992$ $2,017,271$ | $1.744,821$ 127,125 | $3,789,894$ 279,131 | 45,122 2.190 | 76.720 3,039 | 104,573 8,530 |  |
|  |  |  |  |  |  |  |  |  |  |
| South Carolina | 476.536 | 1,001,236 | 6,064,038 | 450,389 | 947.221 | 9,972 <br> 1564 | 16,485 2727 | 29,411 4,332 |  |
| South Dakota | 102.903 | + 248.8899 | 1.310,712 | 99.884 882.742 | $\begin{array}{r}241.377 \\ 1.375 .659 \\ \hline\end{array}$ | 1,564 14,443 | $\begin{array}{r}2,278 \\ 23,243 \\ \hline 17\end{array}$ | 4,332 |  |
| Tennessee | 718,225 $2,055,173$ | $1.465,718$ $4,478,357$ | $\begin{array}{r}9,226.786 \\ 30,099.018 \\ \hline\end{array}$ | $\begin{array}{r}882.742 \\ \hline, 960,845\end{array}$ | 1.375 .659 4.224 .488 | 14,443 43,536 | 77.522 | 129.014 |  |
| Utan | 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 |  |
| Virginia | 823.859 | 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 15 |  |
| West Virgnue | 275,794 | + 565.261 | 3.795 .235 10.820 .347 | 262.336 687,079 | 535.903 $1,596,783$ | 8.231 18.892 | 11.344 31,312 | 15,277 18,449 |  |
| Wisconsin | 710.841 | 1.647.239 | 10.820 .347 | 687,079 | 1,596,783 | 18,892 | 31,312 | 18,449 |  |
| Wyoming APO/FPO | 67.818 144,020 | 151.028 284.265 | $\begin{aligned} & 1,056,666 \\ & 1.495,542 \end{aligned}$ | $\begin{array}{r} 64,489 \\ 133.037 \end{array}$ | $\begin{aligned} & 142.813 \\ & 253.285 \end{aligned}$ | (*) 2.843 | (0) 5.292 | (*) 2.497 | (*) |
| Puento Rxco | 17.427 | 45,887 | 157,770 | 13.781 | $\begin{array}{r}34.949 \\ \hline 163\end{array}$ | , ${ }^{-250}$ |  | (*) 12297 | (*) |
| US ctizens abroad | 80,786 | 185.726 | 8,313,067 | 71,846 | 163.335 | 3,259 | 7,314 | 12,297 |  |

Sle 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]


Table 5.3-All Returns: Number of Returns, Exemptlons by Type, and Number of Returns by Number of Exemptions Other Than Age Blindness, by States-Continued
[All figures are estumates based on samples-money amounts are in thousands of dollars]

(') Estrmate is nol shown saparately becausa of the smati number of sampla raturns on which th was based However, the deta ara included in ina appropriata totals
'Returns ifled irom Army Posi Otice and Fleet Posit Ottice addresses
'Returns tiled trom Panema Canal Zone. Virgin Islands or abroad
NOTE Detall may not add to totel because of rounding

| Stee of efusuted grose income | Number of return | Adjusted income lessdeficit |  |  | Joint rotume of husbands and wiver |  |  |  | $\begin{gathered} \text { Total } \\ \text { number of } \\ \text { exemptiona } \end{gathered}$ |  | Tuxable Income |  |  |  | Total income tax |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | Number of | $\begin{aligned} & \text { Adjutured } \\ & \text { incoume } \\ & \text { income } \\ & \text { deficict } \end{aligned}$ | Solaries and weges |  |  |  |  |  |  |  |  |  |
|  |  |  | Number of returns | Amoun |  |  | $\begin{gathered} \text { Number of } \\ \text { returns } \end{gathered}$ | Amount |  |  | Number of | Amouns | $\begin{gathered} \text { Number of } \\ \text { refurna } \end{gathered}$ | Amount | $\begin{gathered} \text { Number of } \\ \text { returna } \end{gathered}$ | Amount |
| States | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (18) |
|  | ${ }^{82,229,332}$ | 947,764,873 | 73,520,046 | 785, 399,462 |  |  | 39.478,229 <br> 420.971 457.832 670.341 891.680 1,076,818 | $\begin{array}{r} 1.505,258 \\ 805,407 \\ 1.742,145 \\ 3,088,556 \\ 4,507,883 \end{array}$ |  | 202.047.796 | 65.852.602 | 595.492.866 | 61,489,928 | 382. | 61,490,737 | 124.526.297 |
| Tota |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Unoer 51.000 |  | ${ }_{\substack{\text { a }}}^{-3.5907268} 8$ | +460.523 |  |  |  |  |  |  |  |  | $\begin{array}{r} 36,107 \\ 3.74 .829 \\ 3.74 .25 \\ 6.26551 .142 \end{array}$ |  | 2.990 |  |  |
| \$2.000 unimeeres 52.30000 | 5.002.560 | - | ${ }^{\text {4,3587.691 }}$ | +1.709.249 |  |  |  |  |  |  |  |  |  | $\begin{aligned} & 49.448 \\ & \text { and } \\ & 784.4999 \end{aligned}$ |  |  |
| Ssi.000 underer 55.00000 | 4.5543.7496 | [15.956.144 | -9,781,201 <br> $3,799.304$ | +12.854.400 |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & 2,070773 \\ & 3,085,734 \end{aligned}$ |  |
| S5.000 under 55.000 | 4.737.247 | 25.971.457 | 4.060 .153 | 21.475.109 | 1.643 .944 | 9.024 .879 | 1.312.053 | 6.779.096 | 10,312.187 | 9.355 .158 | 4.389 .313 | ${ }^{10.148 .309}$ | ${ }^{3.440 .382}$ | 1.325 .214 | 3.441 .21 |  |
| , 00000 under 5.000 | 4, 164.123 | ${ }^{2}$ | 3,607.694 | 22,4959 | 1.791 | ${ }_{13,460}$ |  |  |  |  |  |  |  |  |  |  |
| 58.000 undeer 99.0000 | ${ }^{3.725,148}$ | ${ }^{31.654 .144}$ | 3.299.362 | 26.862.745 | 1.889 .429 | ${ }^{15.7171 .472}$ | 1.594.802 | ${ }^{12,760,8888}$ | 9.494, 838 | ${ }_{8,8882.337}$ | ${ }_{3.653 .89}$ | 17.053:244 | ${ }^{3.520 .03}$ | 2,659,145 | ${ }_{3} .520 .978$ | (2, |
| \$9,000 under 510,000 | 3.476 .777 | 33.030.353 | 3.104 .829 | 28.514,955 | 1.923.307 | 18.283.585 | 1.701,330 | 15,58,6,618 | 9,366.466 | 8,880,538 | ${ }^{\text {3,433,099 }}$ | 18,514,211 | ${ }_{3,399,335}$ | 2,945,364 | 3,349,347 | 2,945,501 |
| S10.000 undor 511.000 | ${ }_{3}^{3.1282 .656}$ | - 34.469 .130 | 3, 3.14 .731 |  | +1.927.614 | 20.268.377 | -1.757.371 | (17.72.759 | \% 8.988 .2671 |  |  | ${ }^{20,342,174}$ | 3, 3.2060 .021 | ( 3.337 .948 | 3, 3 200,050 |  |
| \$12.000 undeer s 513.000 | ${ }^{\text {2, } 2950.537}$ | ${ }_{36.855 .638}$ | ${ }_{2.763 .152}^{2.15}$ | 33,166.602 | 2.050:885 | ${ }_{25.645 .147}$ | 1.927, 257 | 23,172,10 | ${ }_{8}^{8.7 .769 .5882}$ | ${ }^{8.5252 .438}$ | 2.942.073 | 22.741 .595 | 2.908.491 | 3.835.568 | 2.908 .541 | 3.836.177 |
| S13,000 ${ }_{\text {S }}$ | $2,926.377$ <br> 2.689 .67 <br> 1 | ${ }_{\text {38, }}^{39.590 .332}$ |  | 35,795850 ${ }^{3}$ | 2.210 .369 2.081 .057 |  | 2,0993.9597 | 27.25 .120 <br> $27,76,270$ <br> 1 |  | ${ }_{8,36,191}^{8.823 .219}$ |  | $24.52,969$ $24.51,531$ | 2, ${ }_{2}^{2,6856.741}$ | ${ }^{4.2647 .324}$ | ${ }_{2}^{2,6856.789}$ | 4.247.592 |
| \$15.000 under 520.000 | ${ }^{10.359 .534}$ | 178.968 .121 | ${ }^{9} 8.823 .803$ | ${ }^{162,152.299}$ | 8.879.8494 | 153.929.469 | 8,499,682 | ${ }^{141,1497.756}$ | 34,781.699 | 34,071.655 | ${ }^{10.335 .776}$ | ${ }^{117.473 .788}$ | 10.559.554 | ${ }^{21.186 .385}$ | 10,260.328 | 21,187.889 |
| \$25.000 underer $\$ 30.000$ | 2.744.255 | 74.624,652 | 2.551.029 | 64.246.093 | ${ }^{2}$ 2.570.769 | 69,922,121 | ${ }^{2} 2.423 .048$ | 61.301.688 | 3.669.366 | 9.479.561 | ${ }_{2}^{2.740 .533}$ | ${ }_{53,900.510}$ | 2,733,198 | ${ }^{11.401 .797}$ | 2.733 .934 | 11,402,965 |
| \$30.000 under | 2.747.618 <br> 71406 | (100, 68.142 |  |  |  | - 93.361 .2688 |  | - | + 9.9688 .4969 | 9.632 .298 <br> ${ }_{2} .812 .69$ | - ${ }_{\text {2,7949,527 }}$ |  | 2,733.831 | (18.206.952 | $\begin{array}{r}2,7364.473 \\ \hline\end{array}$ | ${ }_{\substack{18.213,682 \\ 13.361924}}^{\substack{\text { a }}}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$200.000 underer 5500.0000 | ${ }^{29.199}$ | 8.14,944 | ${ }_{22} 2770$ | ${ }_{2}^{2.787 .478}$ | ${ }^{2} 2.5993$ | 7.113.910 | 20.758 | ${ }_{2.686} 9.699$ | 104.563 | ${ }_{92.651}$ | ${ }^{26} 1.974$ | ${ }_{6}$ 6.388.985 | 28.853 | 3.294,709 | 28.889 | 3.323 .365 |
| \$500.000 under 51.0000 .000 | 3, 1.1289 | ($2,187.947$ <br> $2,346.606$ | ${ }_{288}^{2.466}$ | ${ }_{245.369}^{447.798}$ | $\stackrel{2}{2.747}$ | ${ }^{1.1988 .39293}$ | ${ }_{\substack{2.233 \\ 728}}$ | ${ }_{214.365}^{407.536}$ | 11, 11.92 | 9, ${ }_{3}^{9,2895}$ | ${ }^{3,228} 1$ | 1.693, ${ }^{1.63065}$ | ${ }^{3,21294}$ | 1.057, 1.154 | ( 3.1 .12 |  |
| All revurs, summar |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| S55000 unimer $\$ 10.000$ |  |  |  | 56.177.960 | ${ }^{8.874 .764}$ | ${ }^{877.325 .686}$ | ${ }^{3} \mathbf{7}, 479.9212$ | 544.374.4999 | - 4.8 .2303 .653 | ${ }^{364.799,331}$ | 19,226:362 | 72.426,476 | 17.337.233 | - 10.780 .014 | ${ }^{17.7389369}$ | 10.211 .607 |
| S15,000 or more | - | ${ }_{\text {c }}^{1856,623,7367}$ |  |  | - $10.0,399.214$ |  | 10,821.596 | - 11616.880 .2650 | ${ }_{7}^{47 ., 582,824}$ |  | - | ${ }_{\text {399, }}$ |  | ${ }_{93,295.771}^{19,17047}$ | ${ }_{2}$ | ${ }_{93.422,306}$ |
| ALbome |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total | 1,990,093 | 277,803 | 1,102,652 | 10,74.088 | 588,815 | 8,608,287 | 639.75 | 462,146 | 3,203,991 | 3,106,599 | 918,568 | 7,374,015 | 833,011 | 1.497, 139 | 833,023 | 1,488,220 |
| Unoes 51.000 | ${ }^{66,884}$ | $-34.554$ | 57.084 |  | 析 |  |  |  |  |  | ] $\begin{aligned} & 25,688 \\ & 3,897\end{aligned}$ |  |  | 14009 |  |  |
| \$2,000 undeer $\$ 3.3000$ | ${ }^{997,365}$ | 152,368 <br> 186,480 |  | +143,369 | 19,7687 | 29,26 <br> 4.736 <br> 10,305 |  |  |  |  |  | ${ }^{7} 7886$ | 42 | 3.754 <br> 9.377 |  |  |
| \$3,000 undear st.0.000 | ${ }_{\text {c8, }}^{67.565}$ | 234,310 <br> 399360 | ${ }_{88,956}^{61,37}$ | 3044.5941 | ${ }_{22,622}^{29.37}$ | 103.105 103.368 |  |  |  |  | - ${ }_{82,194}$ | 29.616 122,588 | , |  |  | 3.290 19.377 |
| \$5,000 under 56.000 | 80,295 | 434,197 | ${ }_{7}^{72218}$ |  | ${ }^{34,712}$ |  |  |  |  |  |  |  |  | 16.182 21.990 <br> 27.890 <br> $46, .801$ 31.604 |  |  |
| \$ 57.0000 unimeat 98.0000 | ${ }_{59,172}^{10.25}$ | 440348 | 5 | ${ }_{384,157}^{366.64}$ | ${ }_{33,775}^{23,164}$ |  |  |  |  |  |  |  |  |  |  |  |
|  | ${ }_{63,534}$ |  | ${ }^{61.778}$ | 508.587 | 34.668 |  |  |  |  |  |  |  |  |  |  |  |
| 59.000 under 510.000 | ${ }_{4,3,363}$ | 412.529 | ${ }_{42}, 959$ | 406,511 | 31,766 |  |  |  |  |  | 43,363 | ${ }^{212,827}$ | 39.800 |  |  |  |
| \$10.000 undor 511.000 | 52.788 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$12,000 Undeer $\$ 1310,000$ | ${ }_{86.640}$ |  |  |  | 37,359 |  |  |  |  |  |  |  |  |  |  |  |
| S1.3000 undee sili.000 | ${ }^{42.4511}$ |  |  |  | 32.927 |  |  |  |  |  |  |  |  |  |  |  |
| \$14,000 under 515,000 |  |  |  |  | 29.923 |  |  |  |  |  |  |  |  |  |  |  |
| \$15.000 under $\$ 20.0000$ |  |  | (12981 |  | (123.987 |  |  |  |  |  |  |  |  |  |  |  |
| \$25.000 under 330.000 | 28.482 |  |  |  | 27.751 |  |  |  |  |  |  |  |  |  |  |  |
| \$530.000 undee 5 \$50.000 |  |  |  |  | ${ }_{\substack{2.8 .871 \\ 7.242}}$ |  |  |  |  |  |  |  |  |  |  |  |
| \$50,000 under 5100.000 | 7.769 |  |  |  | 7.242 |  |  |  |  |  |  |  |  |  |  |  |
| \$100.000 under 5200.000 |  |  | $\left.\begin{array}{c} 1.561 \\ 263 \\ 32 \\ 10 \end{array}\right]$ |  | $\left.\begin{array}{r} 1 ., 230 \\ 290 \\ 10 \\ 10 \end{array} \right\rvert\,$ | $\begin{aligned} & 266.983 \\ & 78.150 \\ & 20.103 \\ & 18,752 \\ & 18.75 \end{aligned}$ | $\begin{array}{r} 1.487 \\ 246 \\ 28 \\ 28 \\ \hline \end{array}$ |  |  | 7.207 <br> 1.047 <br> 103 <br> 30 <br>  <br> 10 | 1.9743243511 |  | 1.974$\left.\begin{array}{r}323 \\ 35 \\ 11\end{array} \right\rvert\,$ |  | 1.9743233511 | (11.444 |
|  | 326 <br> 35 <br> 11 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$500,000 under $51.000,000$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Under $\$ 5.000$ <br> $\$ 100$ under $\$ 10,000$ $\$ 10,000$ under $\$ 15,000$ $\$ 15,000$ or more |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | $\begin{gathered} 17.149 \\ 145.467 \\ \text { s.i.276 } \\ 1.078 .330 \end{gathered}$ |
|  | $\begin{aligned} & 399.947 \\ & 309.991 \end{aligned}$ |  |  |  | 104,15 <br> 158.085 181.057 245.558 |  |  |  |  | 710.506 <br> 83021 <br> 69.510 <br> 9013130 <br> 90 |  |  |  |  |  |  |
|  | 216.691 263.454 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |













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


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-





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-


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


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-




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


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-

(") Estumate is not shown separetety because of the small number of sample returns on which in wes based However, the data are included in the appropnete totals
'Returns filed from Army Post Office sid Fleet Post Office addresses
'Returns fied from Army Post Otfice and Fieet Post Otfice addresses
"Retums ifed from Panamm Canal Zone. Virgin Isiands or abroad
NOTE: Detail may not add to total because of rounding

## Section 6

## Explanation of Classifications and Terms

## Classifications

## Marltal 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 classitying 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 Groas Income Less Investment Intereat, and Adjusted Gross Income Plus Tax Preferences

The computed amounts on which these classifications are besed 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. Theretore, 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 found 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 Depreciatlon 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)."

## Additlonal 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 for married persons tiling separately). However, as described in section 3, various deductions and adjustments could be made in the tax computation which reduced the effective tax on preterences.

## 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 $n \epsilon$ 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 sel 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 "Inves! 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 separat maintenance. See also "Miscellaneous Item ized Deductions" and "Alimony Received."

## Alimony Received

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

1) required under the terms of a decree o divorce or separation or a written instrumen incident to that decree;
2) paid in discharge of a legal obligatior based on the marital relationship;
3) paid after the decree; and periodic.

## Alternative Computation of Tax

Income tax before credits was usually com puted by applying to taxable income graduater 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 compu tation. The effect of this election was to limi the tax rate on the first $\$ 25,000(\$ 12,500$ for married persons filing separately) of long-tern 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 1e 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 ,tal net gain). The tax on the amount above 25,000 (or above $\$ 12,500$ ) was the excess of ie regular tax on total taxable income over the zgular tax on total taxable income reduced by $1 e$ 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 instaillent 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 1e event that these gains exceeded $\$ 25,000$ ;12,500), any other long-term gains were ixed at the higher regular rates as part of axable income.
Since the alternative tax was computed at no iss than 50 percent, the computation was rofitable only to taxpayers whose taxable come was large enough to be taxed at rates iigher than 50 percent under the regular :omputation method. This meant that taxable come had to exceed $\$ 26,000$ for married axpayers filing separately, $\$ 38,000$ for single tersons and heads of households, and ;52,000 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 yapital 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 Proflt 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 IncomeBusiness 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, Capitai 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 Galns Portion of Lump-sum Distrlbutlons

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

## Cash Contributlons

## 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 employ-ment-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 exciusively, 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, Fuel, 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 aliow-
ance 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 tax-
exempt organizations.

## Earned Income

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

## Earned Income Credit

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

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

Taxpayers who met the following five conc tions were eligible to claim the earned incon credit:
(1) had an adjusted gross income earned income, whichever was larger, of le: than \$8,000,
(2) maintained a household which was tt principal place of abode for the taxpayer and least one child whom the taxpayer was entitle to claim as a dependent and who was eith under 19 years of age or was a student,
(3) were not entitled to exclude from gros 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 th it could result in a refund to the extent it we 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 hi benefit to do so and to claim the earne income credit. See the text in section $3, \mathrm{~T}_{6}$ Computation and Tax Rates, for a furth discussion 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."

## :mployee 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 ran 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 zquired to report the reimbursement in inome, except for any amount of reimbursement 1 excess of expenses. Likewise, the employee ras not required to show the expenses on the ax return except those expenses in excess of fe reimbursement.
Certain expenses of employees, such as rork clothes, union dues, and employment gency fees, were not deductible in the omputation of adjusted gross income, but vere deductible as itemized deductions in the :omputation 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 ,e distributed and amounts credited to a heneficiary'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 burrent year by the fiduciary of a "complex rust" for income accumulated in prior tax lears. Beneficiaries' share of these distribufions was reduced by their share of depletion and depreciation before reporting the net damount as part of adjusted gross income.
Taxpayers excluded from estate or trust ncome their share of dividends and gains or osses trom sales of capital assets and other गroperty. 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 termihation of an estate or trust which, for its last tax rear, still had a net operating loss carryover or i capital loss carryover; or which had deduc-
tions (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 Soclal 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 Proflt 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."

## Forfelted 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 atter 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-tert capital gain) of a lump-sum distribution from qualified pension or retirement plan. Th 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 taxer 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 "Spt cial Income Averaging Methods."

## Income Tax WIthheld

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 earne income credit, and the personal exemptio credit. 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 Decembe 31, 1974, employees who were not covered b a qualified private or governmental retiremen plan were able to set up their own individua retirement accounts (IRA's) at a bank or othe qualified financial institution; or by investins directly in individual annuity contracts issued $b$ : an insurance company; or by investing it special retirement bonds issued by the Federa Government. Contributions to such plans which were limited to the lesser of $\$ 1,500$ or 1 t 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 Taxpayers could start withdrawing funds fron these accounts after they reached age $591 / 2$ and had to start doing so after reaching 70 1/: Withdrawals prior to reaching age $591 / 2$ werı subject to a penalty tax equal to 10 percent 0 the premature distribution. Contributions to the retirement account iri excess of the lega limitation for the year (15 percent of earnes
ncome, $\$ 1,500$ maximum) were subject to an excise tax equal to 6 percent of the excess zontribution.

## interest Pald

Interest paid on personal debts, mortgages, Jank loans, and installment purchases of real or personal property was deductible, but interzst paid on money borrowed to buy tax-exempt ;ecurities or single premium life insurance and indowment contracts was not. The amounts jeductible 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, Ind 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 itated in the contract, certain unstated amrunts 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 zapital gains exceeded net short-term capital osses;
(4) plus the excess of allowable rental expenses over rental income attributable to oroperty 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 Recelved

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 Credlt

This tax credit was based on a percentage of the "qualified 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.

## Jolnt 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 Blnding 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 qualified 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 $591 / 2$, (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 averac of this amount for 1971-75. The secor reduction applied to those taxpayers who he capital gains and were eligible for the speci tax treatment afforded by the alternative $t \varepsilon$ computation method. Since the capital gair 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 lon term capital gain in excess of net short-ter capital loss. This is tabulated in the statistics the "capital gains offset." Earned taxab income, then, was the result of applying : earnings ratio to taxable income and the subtracting from that result those items whic 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 tr maximum tax on earned income was the su of the tax on earned taxable income compute as described in the first paragraph plus the ti on "other taxable income" defined abov Except for taxpayers using the capital gair rates of the alternative tax computation, the $t^{2}$ on "other taxable income" was the regular te 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 ti on capital gains plus the regular tax on taxab income less the regular tax on the sum earned taxable income and taxable incor from long-term capital gains.

The maximum tax computation was $n$ available to married persons filing separa returns or to taxpayers electing income avera ing. See also "Alternative Computation of Ta and the text in section 3.

## Medical and Dental Expenses

In general, medical and dental expenst could be claimed as itemized deductions to tr extent that they exceeded 3 percent of adjus ed gross income. Expenditures considered $\mathbf{I}$ this deduction were the actual amounts pa during the tax year for health care of th 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 exceede

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
section 3, Tax Computation and Tax Rates.
See "Maximum Tax on Earned Income."

## Net Operating Loss Eligibie 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 for 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 tor 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.

## 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 Flling 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 Deciaration 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 Annuitles

## Other Taxabie income

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 31 b of Form 1040 rather than on Schedule E, $_{\text {, }}$ 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."

## Polltical 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 tions.

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

## Real Estate Taxes

See "Taxes Paid Deduction."

## Refund

A refund of tax included all overpayments nc 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 come tax before credits" first computed taxa ble income. Depending on marital status, thi taxpayer then applied rates from one of four ta rate schedules to compute the tax. In somi instances the taxpayer used the equivalent ta table or requested the Internal Revenue Ser vice to compute the tax. Returns of sucl taxpayers are also classified under the regula tax computation method.

## Rent Net Income or Loss

Rent net income or loss constituted a part o adjusted gross income and was determined $b$ deducting from gross rents amounts for depre ciation, repairs, maintenance, interest, taxes commissions, advertising, fuel, insurance, jani tor service, and any other allowable expense: related to the rented property.

## Retirement Income Credit

A credit based on "retirement income" was allowed an individual receiving earned incomt (such as salaries or wages) of more than $\$ 60$ ( in each of any 10 calendar years prior to the ta year for which the credit was computed.

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

The credit could not exceed the income tal
aduced by credits for foreign taxes and for tax dithheld on tax-free covenant bond interest.

## loyalty Net Income or Loss

Net royalties consisted of gross royalties less eductions for depletion, depreciation, office эnt, legal fees, clerical help, interest, taxes, nd similar items. Gross royalties included gvenues from oil, gas, and other mineral rights; zvenue from patents, copyrights on literary 'orks, 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 asult of the separate computation required by lat 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 ux 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 reimburselent over employee business expenses; and ie 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. :xcluded were portions of salaries and wages larned 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 rdinary 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 tapital assets.
Comparability of 1975 sales of capital assets lata with 1974 data was somewhat affected by 1. provision of the Tax Reduction Act of 1975 oncerning the net gain resulting from the sale if 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 flong-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 of (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 Capltal Assets, Net Galn 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 selt-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 fro salaries and wages income received under: employer-provided wage continuation plan it periods of absence due to injury or sickne: subject to limitations prescribed by law.

## Single Persons, Returns of

These were returns of (a) unmarried persol who did not qualify as head of household surviving spouse, or (b) certain married indi duals living apart who maintained a hom independently of the spouse, that was 11 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 Corporation (defined in section 1371 of tl Code), whether or not distributed, was taxi directly through each shareholder. Net lossi 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 tI corporate level, retained its character in tI 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 distributi during the current year without any further te

Information on Small Business Corporatiol 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 tt taxpayer received in a month while working if any one employer were subject to withholdir of income tax and social security tax. Cash tif counted toward social security benefits and : 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 th employee's Form W-2, and the taxpayer w: required to report the uncollected tax and pay with the Form 1040.

If the employee did not report the tips to tl employer, 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 leir beneficiaries, who received lump-sum istributions from qualified pension or retirelent plans (described under separate heading) ould elect to have this income taxed under a vecial 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, onsidered to be "ordinary income." Employer ontributions 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 ie taxpayer elected to use the special averagg provisions, then the taxpayer excluded the dinary income portion of the distribution from djusted gross income and computed a tax on separately. If the election were not made, the -dinary 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 omputation involved three steps.
(1) 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 oneenth of the amount in step (1) and multiplied rat result by 10 ; and
(3) finally the taxpayer multiplied the mount in step (2) by the number of calendar ears of service under the plan after 1973 and ivided this by the total number of calendar ears of service.
However, those taxpayers who had received mp-sum distributions in both 1974 and 1975 ten subtracted the tax they had previously aid on the 1974 distribution to determine the ux due for 1975.
This then represented the tax on the ordinary icome portion of a lump-sum distribution. The ux was added to any other tax computed on 3gular "taxable income" and thus became a art of "income tax before credits." The use of 1e special averaging tax on the ordinary come 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 Locai Gasoilne Taxes

## See "Taxes Paid Deduction."

## State and Locai 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, haltway 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 Speclai Tax

## Computatlons

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 alsc "Earned Income Credit" in section 3, Tal Computation and Tax Rates.)

Taxpayments in excess of total tax wert 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 ta after credits and the additional tax for ta preferences. It did not include any of the othe taxes which made up total tax liability. Tote income tax was the basis for classifying refurn as "taxable" or "nontaxable."

## Total Tax Llability

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 ant work incentive (WIN) credits, taxes from exces contributions to or premature withdrawals fror individual retirement accounts, and other taxes

## Unearned Taxabie Income

See "Maximum Tax on Earned Income."

## Union Dues

See "Miscelianeous 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 prograr 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 he 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.

## ontents

arces of the data, 180
icription of the sample and limitations of the a, 180
4ample criteria and selection, 180
lethod of estimation, 180
ampling variability, 180
lesponse and other nonsampling errors, 181

## Text tables

7A Number of Form 1040 and Form 1040A returns in the population and sample, 1975, 179
7B Upper limit coefficient of variations for the estimated number of returns, 1975, 180

## Basic tables

7.1 All returns: coefficient of variation of sources of income and tax items, by size of adjusted gross income, 182
7.2 All returns: coefficient of variation for number of returns by size of adjusted gross income and by State, 187

Table 7A.-Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1975

| Desceription of the cample etrrita |  | Number of retuma by State group |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total |  | Group $1^{12}$ |  | Group $2^{1}$ |  | Group $3^{1}$ |  | Group 4* |  | Group 5* |  |
|  |  | Population | Sample | Population | Sample | Poputation | Sampla | population | Sampla | Population | Sample | Population | Somple |
|  |  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (6) | (9) | (10) | (11) | (12) |
| otal ....... , .n. . . |  | 82,304,790 | 206,368 | 981,627 | 14.079 | 3.705.422 | 29.968 | 3.443.698 | 10.066 | 7.319.207 | 15.469 | 66.854.836 | 136.788 |
| Busmess and Farm (Schedule F only) total |  | 74,691,610 | ${ }^{139,388}$ | 855,592 | 8.776 | 3,334.879 | 16,339 | 3.079.437 | 7.335 | 6.526,378 | 10,775 | 60,895,324 | 95.163 |
| A adusited gross income it specific income item | Farm recentis |  |  |  |  |  |  |  |  |  |  |  |  |
| 10,000 ......... ......... | Under 520,000 | 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 |
| $\begin{aligned} & \text { under } \$ 15,000 \\ & 10.000 \ldots . \end{aligned}$ | Under $\$ 50,000$ $\$ 20,000$ under $\$ 50,000$ | 13.694.090 | 18.977 | 156.523 | 1,130 | 607.288 | 2.035 | 567.980 | 781 | 1.210,518 | 1.073 | 11,151,781 | 13,958 |
| $\begin{aligned} & \text { under } \$ 20,000 \\ & 15,000 \end{aligned}$ | 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 |
| ${ }_{20,000}^{\text {under } 550,000}$ | 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 | 1,839 | 8,460,991 | 13,009 |
| $\begin{aligned} & \text { under } \$ 100,000 \\ & 50,000 \\ & \ldots . . \end{aligned}$ | 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 |
| $\begin{aligned} & 3 \text { under } \$ 200.000 \\ & 100,000 \end{aligned}$ | 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 |
| $\begin{aligned} & \text { undoer } \$ 500,000 \\ & 200.000 \\ & \hline \end{aligned}$ | Under $\$ 5,000,000$ <br> $\$ 1,000,000$ 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 didits and no miremum 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 |
| 7rs (Scheoules 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 |
| 1 adjusted gross income it specific income tem | Ausiness recelpis |  |  |  |  |  |  |  |  |  |  |  |  |
| 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 |
| $\begin{aligned} & \text { under } \$ 15,000 \\ & 10.000 \text {.. } \end{aligned}$ | Under \$50,000 <br> $\$ 20,000$ under $\$ 50,000$ | 1.704.941 | 7.720 | 28,608 | 478 | 87.319 | 2.191 | 85,010 | 278 | 197,250 | 524 | 1,316,754 | 4249 |
| $\begin{aligned} & \text { under } \$ 20,000 \\ & 15,000 \ldots \ldots \end{aligned}$ | Under $\$ 100,000$ $\$ 50,000$ under $\$ 100,000$ | 1,333,794 | 7,201 | 20.704 | 416 | 69,873 | 1.882 | 60.567 | 291 | 138.075 | 558 | 1,050,575 | 4.054 |
| under $\$ 30,000$ 20,000 | Under \$250,000 <br> $\$ 100,000$ under $\$ 250,000$ | 1,280,158 | 7,942 | 19,983 | 501 | 58,679 | 2,029 | 52,671 | 303 | 19,155 | 599 | 1,029,680 | 4.510 |
| $\begin{aligned} & \text { under } \$ 50,000 \\ & 30,000 \text {. } \end{aligned}$ | Under $\$ 500,000$ <br> $\$ 250,000$ under $\$ 500,000$ | 639.546 | 7.551 | 11.787 | 591 | 28,321 | 1,423 | 23,566 | 239 | 52,982 | 534 | 522,890 | 4.764 |
| $\begin{aligned} & \text { under } \$ 100,000 \\ & 50,000 \ldots \end{aligned} \ldots$ | 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 |
| $\begin{aligned} & \text { under } \$ 200.000 \\ & 100.000 \end{aligned}$ | Under \$1.000.000 $\$ 750,000$ under $\$ 1,000,000$ | 54,058 | 7,077 | 785 | 785 | 2,006 | 1,008 | 2.263 | 379 | 4,979 | 500 | 44,025 | 4.405 |
| $1 \text { under } \$ 500,000$ $200,000 \ldots$ | Under $\$ 5,000,000$ <br> $\$ 1,000,000$ 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 diod and having no tax dits and no minimum tax | Any amount | 104 | 104 | 1 | 1 | $s$. | 6 | 1 | 1. | 7 | 7 | 89 | 89 |
| 1 and over 500.000 | Any amount \$5,000,000 and over | 3.119 | 3.119 | 31 | 31 | 113 | 113 | 108 | 108 | 327 | 327 | 2.510 | 2,540 |

## 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 sam-
ple 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 purpe es.

## Sampling Varlability

The coefficient of variation is the standa 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 wit which approximately two out of three estima derived from similarly selected samples wo be expected to fall. Coefficients of variat were computed using a sum-or-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 usinct formula based on the sum-of-squares meth These coefficients, applicable to frequenc only, are meant as a general guide for 1 when computed coefficients of variation are shown.

Frequencies or amounts with exceses sampling variability were either (1) combir 1 with adjacent size classes in order to rediz the sampling variability, or (2) deleted is noted with an asterisk (*) and included in appropriate totals.
A dash in place of a frequency or amot indicates that:
(1) if returns were sampled at a rate of percent, no returns had the particular chat teristic; or
(2) if returns were sampled at a rate is than 100 percent, either no returns in e population had the characteristic or the chal teristic was so rare that it did not appear on sample returns.

Table 7B.-Upper Limit Coefficient of Variations for the Estimated Number of Returns, 1975

\begin{tabular}{|c|c|c|c|c|c|c|c|c|}
\hline \multirow[b]{2}{*}{Estimatod Number of returns} \& \multicolumn{8}{|c|}{Astums with Adjusted Grose Income or Dofict (percent)} <br>
\hline \& $$
\begin{aligned}
& \text { Under } \\
& 810.000
\end{aligned}
$$ \& $$
\begin{aligned}
& \$ 10,000 \\
& \text { unicer } \\
& \$ 15,000
\end{aligned}
$$ \& $$
\begin{aligned}
& \$ 15,000 \\
& \text { under } \\
& \$ 20,000
\end{aligned}
$$ \& $$
\begin{aligned}
& \$ 20.000 \\
& \text { undeef } \\
& 850,000
\end{aligned}
$$ \& $$
\begin{gathered}
\begin{array}{c}
850,000 \\
\text { under } \\
\$ 100,000
\end{array}
\end{gathered}
$$ \& $$
\begin{aligned}
& 100,000 \\
& \text { uncier } \\
& \$ 200,000
\end{aligned}
$$ \& $$
\begin{aligned}
& \$ 200,000 \\
& \text { under } \\
& \$ 500,000
\end{aligned}
$$ \& $$
\begin{gathered}
8500,00 \\
\text { ond } \\
\text { over }
\end{gathered}
$$ <br>
\hline \& (1) \& (2) \& (3) \& (4) \& (5) \& (6) \& (7) \& (3) <br>
\hline $$
\begin{aligned}
& 25 \\
& 50 \\
& 100 \\
& 200 \\
& 500
\end{aligned}
$$ \& (1)
$\cdots$
M
M
14
14 \&  \& (1)
M
M
M
M
M \& "11
"11
"11
"1
'1 \&  \&  \& 346
245
173
122
7.7

5 \& <br>

\hline $$
\begin{aligned}
& 1,000 \\
& 2,000 \\
& 5,000 \\
& 10,000 \\
& 15,000
\end{aligned}
$$ \&  \& \[

$$
\begin{aligned}
& \text { ! ! } \\
& \text { 䓅 } \\
& 336 \\
& 374 \\
& 274
\end{aligned}
$$

\] \&  \& \[

$$
\begin{aligned}
& \text { (17 } \\
& \text { 111 } \\
& \text { (1) } \\
& 255 \\
& 208 \\
& 208
\end{aligned}
$$

\] \& \[

$$
\begin{array}{r}
220 \\
156 \\
98 \\
70 \\
57
\end{array}
$$
\] \& 95

67
42
30
30
24 \& 5.5
39
24
17
14
14 \& No sampling varabialty <br>

\hline $$
\begin{aligned}
& 20,000 \\
& 50,000 \\
& 100,000 \\
& 200,000 \\
& 500,000
\end{aligned}
$$ \& 320

202
163
101
64

4 \& \begin{tabular}{|}
237 <br>
150 <br>
106 <br>
75 <br>
47 <br>
\hline

 \& 

183 <br>
116 <br>
88 <br>
58 <br>
38 <br>
38 <br>
\hline

 \& 

180 <br>
114 <br>
88 <br>
57 <br>
36 <br>
<br>
<br>
\hline

\end{tabular} \& \[

$$
\begin{aligned}
& 49 \\
& 31 \\
& 22 \\
& 16 \\
& 10
\end{aligned}
$$
\] \& (9) $\begin{array}{r}21 \\ 13 \\ 09 \\ 09\end{array}$ \&  \& snce al returns of the class <br>

\hline $$
\begin{aligned}
& 1.000 .000 \\
& 2,00000 \\
& 5.000,000 \\
& 10,000.000 \\
& 15,000,000
\end{aligned}
$$ \& 45

32
20
20
14

12 \& $$
\begin{aligned}
& 34 \\
& 24 \\
& 15 \\
& 11 \\
& 09
\end{aligned}
$$ \& \[

$$
\begin{array}{r}
26 \\
18 \\
18 \\
12 \\
08
\end{array}
$$

\] \& (1) ${ }^{\text {(1) }} \begin{array}{r}25 \\ 18 \\ 18 \\ 08\end{array}$ \&  \& \[

$$
\begin{aligned}
& p \\
& p \\
& 0 \\
& 0 \\
& 0 \\
& 0 \\
& 0 \\
& 0
\end{aligned}
$$
\] \&  \& are in sample <br>

\hline $$
\begin{aligned}
& 20,000,000 \\
& 40.000 .00 \\
& 50,000 \\
& 80,000,000
\end{aligned}
$$ \& 10

08
08
06

06 \& $$
\begin{aligned}
& p \\
& p \\
& p \\
& p \\
& p
\end{aligned}
$$ \& (10) \& (1)

O1
O1,
O \& $\left.\begin{array}{l}10 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0\end{array}\right)$ \& (1)
(1)
(1)
(1) \& (1)
0
0
0
0
0 \& <br>
\hline
\end{tabular}

## lesponse and Other <br> Jonsampling Errors

In transcribing and tabulating the information om the returns in the sample, additional hecks were imposed to improve the quality of ie resulting estimates. Incorrect or missing ntries were corrected during statistical proessing to make them consistent with other intries on the return or accompanying sche|ules.
Quality of the basic data abstracted at the rocessing centers was controlled there by leans of a continuous subsampling verifiation system. In addition, the Statistics Diviion in the National Office conducted an idependent reprocessing of a small subample of the returns statistically processed 1 the field as a further check on the processig. Prior to tabulation, numerous computer ists 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 zasonableness in light of provisions of tax iws, taxpayer reporting variations and limations, economic conditions, comparability ith other statistical series, and statistical echniques 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 slerances in the statistical processing of le data.

Individual Returns/1975 • Sources, Sample, and Limitations


Table 7.1-All Returns: Coefficient of Variation of Sources of Income and Tax Items, by Slze of Adjusted Gross income—Continued

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow[t]{2}{*}{Sta of ankutad groses income} \& \multicolumn{2}{|l|}{Royetios nose theame} \& \multicolumn{2}{|l|}{Eatates and trusts net income leat loes} \& \multicolumn{2}{|l|}{\[
\begin{aligned}
\& \text { State Income tax } \\
\& \text { refunds }
\end{aligned}
\]} \& \multicolumn{2}{|l|}{All other sources
net Income less lose} \& \multicolumn{2}{|l|}{Toual agkuement} \& \multicolumn{2}{|l|}{Total deductions} \& \multicolumn{2}{|l|}{Sumderd dearetion} \& \multicolumn{2}{|l|}{nemiced dadurtiona} \\
\hline \& Number of roturns \& Amount \& \[
\begin{aligned}
\& \text { Number of } \\
\& \text { return: }
\end{aligned}
\] \& Amount \& Number or \& Amount \& \[
\begin{gathered}
\text { Number ot } \\
\text { roturns }
\end{gathered}
\] \& Amount \& \[
\begin{gathered}
\text { Number of } \\
\text { returms }
\end{gathered}
\] \& Amount \& Number of \& Amount \& Number of \& Anoum \& nember \({ }^{\text {cosem }}\) \& Anount \\
\hline \& \& \multirow[t]{2}{*}{(34)} \& \multirow[t]{2}{*}{\begin{tabular}{|c|} 
(35) \\
\hline 3.41
\end{tabular}} \& (36) \& (37) \& (38) \& (39) \& (40) \& (41) \& (42) \& (43) \& (4) \& (45) \& (40) \& (4) \& (4) \\
\hline All roumes, tow \& \({ }^{(33)}\) \& \& \& 4.55 \& 0.91 \& 1.34 \& 1.45 \& 7.67 \& \({ }^{05}\) \& 120 \& 0.03 \& 0.15 \& 0.20 \& 0.22 \& 0.41 \& 0.35 \\
\hline No sursies , goss imome \&  \& \({ }^{17} 985\) \& 2902
3693 \& [ \(\begin{aligned} \& 5127 \\ \& 4688\end{aligned}\) \& \({ }_{\substack{14 \\ \chi 812}}\) \& 944
356 \& -1062 \& [351 \&  \& \begin{tabular}{l}
1792 \\
\hline 19.29
\end{tabular} \& 184 \& 195 \& 185 \& \({ }^{188}\) \& 2270 \& 2283 \\
\hline St \& 3018 \& \({ }^{32255}\) \& - 2756 \& +1206 \& \begin{tabular}{|l|}
222 \\
\hline 1536 \\
1
\end{tabular} \& - 35158 \& 1364 \&  \& - 11542 \& ( 20404 \& 171 \& \% 178 \& +172 \& (173 \& \begin{tabular}{|c}
1882 \\
1260 \\
\hline 1
\end{tabular} \& 1863
2100
2100 \\
\hline  \&  \& \begin{tabular}{l}
14535 \\
4.420 \\
\hline
\end{tabular} \& \({ }_{22}^{2948}\) \& -43739, \& +1636 \& - \& 11147 \& \(\xrightarrow{220.4}\) \& \({ }_{\substack{194 \\ 942}}\) \& +1566 \& 189 \& 191 \& 199 \& +192 \& - \& \({ }_{9} 956\) \\
\hline S5,000 under s5,000 \& 2705 \& 6402 \& 2710 \& 4187 \& 1272 \& 1862 \& 1072 \& 2712 \& 881 \& 1215 \& 187 \& \({ }^{192}\) \& 195 \& 196 \& \& \\
\hline \$5000 undear 56.000 \& \({ }_{23}^{2376}\) \& \({ }_{81} 1_{3}\) \& 24.20 \& 4281 \& 1029 \& 1402 \& \(\begin{array}{r}980 \\ \hline 1069\end{array}\) \& 1970 \& 751 \& (1003 \& 182
195
195 \& 190 \& 194 \& 195
215
215 \& 5.56 \& 624
563
5 \\
\hline 5 57,000 undeer 88.0000 \& 2244 \& 4079 \& - 29.48 \& - 3838 \& -850 \& 1096 \&  \& (2382 \&  \& - \& 201
206 \& 215
220 \& 228
281
281 \& 2.29
242
2.2 \& 4.50
415 \& \begin{tabular}{l}
50 \\
448 \\
\hline 48
\end{tabular} \\
\hline \$89.000 undoer 519.0000 \& \({ }_{2511}{ }^{29868}\) \& \(\begin{array}{r}\text { 5782 } \\ \hline 1705 \\ \hline\end{array}\) \& \({ }_{36}{ }^{2928}\) \& \({ }_{4924}\) \& \({ }_{7}^{82}\) \& 1049
949 \& 94
1010 \& 2316
23 \& 边 \& 7.39 \& \({ }_{211}\) \& \begin{tabular}{l}
239 \\
\hline 1
\end{tabular} \& 260 \& 280
280 \& 377 \& \({ }_{4} 36\) \\
\hline \$10,000 undeer 511,000 \& 20.85 \& 43.76 \& 1786 \& 3109 \& 481 \& \({ }_{6} 63\) \& 684 \& 19.33 \& \({ }^{16}\) \& 5.82 \& 134 \& \& \& \& \& 263 \\
\hline \$ 51.1000 under 512.0000 \& \({ }_{22}^{200}\) \& \({ }_{4036}^{4408}\) \&  \& \({ }_{3257}^{2645}\) \& \begin{tabular}{l}
436 \\
427 \\
\hline 20
\end{tabular} \& - 586 \& \begin{tabular}{l}
848 \\
642 \\
\hline 8
\end{tabular} \& \({ }_{1897}^{1642}\) \& 4 \& \({ }_{5}^{605}\) \& \({ }_{143}\) \& [155 \& + 989 \& \& \({ }_{23}^{265}\) \& \({ }_{24}\) \\
\hline \$13.000 undeer 514.000 \& \begin{tabular}{l}
129 \\
2192 \\
21 \\
\hline
\end{tabular} \& \begin{tabular}{l}
3469 \\
3762 \\
\hline 18
\end{tabular} \& +16.21 \& 3147
4201 \& 406
409 \& \(\begin{array}{r}516 \\ \hline 134 \\ \hline\end{array}\) \& 670
679 \& \begin{tabular}{l}
2075 \\
\hline 194
\end{tabular} \& 4.10
4.02 \& \({ }_{5.83}\) \& +148 \& +1564 \& \({ }_{221}^{205}\) \& 2206 \& 225
227 \& 237
242 \\
\hline \$14.000 under 515.000 \& 2192 \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \\
\hline \$15.000 under \$200000 \& 87 \& 2039 \& 814 \& \({ }_{18}^{15} 5\) \& 1961 \& [114 \& 276
3
3 \& \({ }^{9} 1173\) \& \(\stackrel{167}{195}\) \& \({ }_{3}^{2.55}\) \& O24 \& \& -986 \& \begin{tabular}{|c}
986 \\
178 \\
\hline 189
\end{tabular} \& 073
073
093 \& \({ }_{103}^{082}\) \\
\hline \$25.000 undeer \& 1053 \& \({ }_{27}^{220}\) \& -1095 \& 2091 \& 287 \& \({ }_{4}^{29}\) \& 443 \& \& 2.65 \& 436 \& 122 \& \({ }_{138}\) \& \& \& \& \\
\hline (ex \& \begin{tabular}{l}
174 \\
\hline \\
2.85 \\
\hline
\end{tabular} \& 1762 \& \({ }_{\text {c. }}^{6.93}\) \& (1433 \& 300
140 \& 502
275 \& 372
150
150 \& 1312
671
671 \& \begin{tabular}{l}
222 \\
091 \\
\hline
\end{tabular} \& 296
138
178 \& 1.18
0.24 \& -142 \& \begin{tabular}{|c|}
388 \\
27 \\
\hline
\end{tabular} \& 399
29 \& \({ }^{126} 8\) \& 149
061 \\
\hline \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \\
\hline \$100.000 undor \& \({ }^{200}\) \& 542 \& 173 \& 463
461
4 \& 140 \& 286
384 \& [125 \& \begin{tabular}{l}
719 \\
\hline 899
\end{tabular} \& +088 \& \begin{tabular}{l}
171 \\
392 \\
\hline 1
\end{tabular} \& 029
051 \& 0.97
0.95 \& 374
5.99 \& 3.75
803 \& \& \\
\hline \$500.000 \& 000 \& 000 \& 000 \& 0.00 \& 000
\(0 \times 0\)

0 \& 000 \& 0.00 \& 000 \& 0.00 \& 000 \& 000 \& 0.00 \& O00 \& 000
000 \&  \& 000
000
000 <br>
\hline 51,000.000 or more \& 0.00 \& $0 \infty$ \& 000 \& \& \& \& \& 000 \& 000 \& 000 \& \& \& \& \& \& <br>
\hline Texcob rotumet tota \& 3.73 \& 4.62 \& 3.44 \& 4.57 \& 92 \& 1.35 \& 1.49 \& 3.30 \& 0.06 \& 1.19 \& 0.23 \& 0.20 \& 0.42 \& 0.41 \& 0.41 \& 0.35 <br>
\hline No arusited goss mmome \& $0^{(0) 221}$ \& (9) ${ }^{1831}$ \& (1) ${ }^{13.99}$ \& (i) ${ }^{19505}$ \& (5) ${ }^{181}$ \& (a) ${ }^{1227}$ \& (9) ${ }^{1009}$ \& (c) ${ }^{445}$ \& $\stackrel{32.02}{-}$ \& ${ }^{3056}$ \& \& (a) ${ }^{-}$ \& (c) ${ }^{-}$ \& (c) - \& \& <br>
\hline Stileme \& \& \& \& \& ] 50.37 \& 4565 \& 2735 \& \& 2346 \& 3481 \& 1989
368 \& \& \& ${ }_{3}^{2962}$ \& \& <br>

\hline 53.5000 undeesen 5.0000 \& ] 647 \& \& 2298 \& \& | 4022 |
| :---: |
| 4017 |
| 18 | \& 3740

37
3 \& 1761
1394 \& 3143 \& $1 \begin{aligned} & 1435 \\ & 125 \\ & 1\end{aligned}$ \& 2012 \& 251
234
23 \& 252
236 \& 2.51

2.41 \& | 2.25 |
| :--- |
| 242 | \& 1863

1080 \& 1973
114 <br>
\hline 3.000 under s5.000 \& \& 7624 \& \& $65 \%$ \& \& \& \& \& \& \& \& \& \& \& \& <br>

\hline \$5.000 undes 8.0000 \& 3049 \& ${ }_{78}^{5068}$ \& ${ }_{3062}^{27}$ \& ${ }_{48}^{3511}$ \& | 1471 |
| :--- |
| 123 | \& - 1994 \& \& ${ }_{2793}^{2480}$ \& ${ }_{83}^{93}$ \& (1273 \& \& \& \& \& | 791 |
| :--- |
| 655 | \& 810

672 <br>

\hline 557.000 undeea 58.0000 \& 23n \& ${ }^{42} 85$ \& - \& ${ }^{41} 35$ \& \& 1116 \& 1163 \& 2284 \& | 17 |
| :--- |
| 68 |
| 680 | \& \& 212

212
213 \& ${ }_{2}^{216}$ \& \& \& \& <br>

\hline  \& -3180 \& ${ }_{4}^{6037}$ \& ${ }_{322}^{329}$ \& | 4193 |
| :---: |
| 593 | \& ${ }_{7} 8.55$ \& | 1124 |
| :--- |
| 10.26 | \& (10.23 \& 2216 \& 660

579 \& | 786 |
| :--- |
| 755 | \& 2.16 \& ${ }_{225}^{219}$ \& 246

263 \& 263

263 \& | 397 |
| :--- |
| 189 | \& 412 <br>

\hline \$10.000 under 511.000 \& ${ }^{2177}$ \& 5516 \& 1810 \& 3170 \& 493 \& 657 \& 6.95 \& 18.82 \& 424 \& 596 \& ${ }^{136}$ \& ${ }^{1} 46$ \& \& \& \& | 265 |
| :--- |
| 258 |
| 25 | <br>


\hline  \& ${ }_{23}^{2018}$ \& | 4584 |
| :--- |
| 4193 |
| 193 | \& - 162 \& ${ }_{32}^{2724}$ \& 440 \& 5671 \& 6.49 \& 1645989 \& 421 \& ${ }_{5}^{596}$ \& 1.45 \& 1.55 \& 1.99 \& \& (236 \& 2.48 <br>


\hline  \& | 194 |
| :--- |
| 19 |
| 29 | \& | 3709 |
| :--- |
| 3702 | \& 18888

1939 \& | 3310 |
| :--- |
| 4200 | \& 412

412
4 \& 522
1365
1 \& 674
683 \& 1967

1968 \& | 46 |
| :--- |
| 406 |
| 16 | \& 565

590 \& 1.45
1.53 \& ${ }_{1.63}^{1.55}$ \& 208
208 \& 2.07

222 \& | 227 |
| :---: |
| 229 | \& ${ }_{2.39}^{2.39}$ <br>

\hline \$14,000 under \$15.000 \& ${ }^{2198}$ \& 3802 \& 19.39 \& \& \& \& \& \& \& \& \& \& \& \& \& <br>

\hline \$15,000 under $\$ 20.0000$ \& 8985 \& 2019 \& $8{ }_{8}^{81}$ \& ${ }_{1859}^{1539}$ \& [197 \& [215 \& | 279 |
| :--- |
| 347 |
| 48 | \& ${ }_{11}^{954}$ \& +196 \& | 257 |
| :--- |
| 378 |
| 18 | \& | 0.25 |
| :--- |
| 0.71 | \& ${ }_{0}^{0.39}$ \& 0.86

176 \& 087
176 \& 073
093 \& 0.81
1.01 <br>
\hline \$25.000 undee $\$ 30.000$ \& 10.57 \& 27.52 \& ${ }^{1108}$ \& 2111 \& 297 \& ${ }_{4}^{43}$ \& ${ }^{44}$ \& 13,12 \& 256 \& 440 \& 123 \& ${ }^{1.35}$ \& 3.28 \& \& \& <br>
\hline (10) \& 794

266 \& $\begin{array}{r}1788 \\ 7 \\ \hline 15\end{array}$ \& $\begin{array}{r}696 \\ \hline 64 \\ \hline 18\end{array}$ \& | 1422 |
| :---: |
| 530 | \& 3.00

1.0 \& | 505 |
| :--- |
| 27 | \& 374

151
151 \& 1287
665 \& 222
091
09 \& $\begin{array}{r}296 \\ 137 \\ \hline 18\end{array}$ \& 1,7
0.24

0 \& | 1354 |
| :--- |
| 0.54 | \& 390

299 \& 391

279 \& ${ }_{0}^{126}$ \& | 141 |
| :--- |
|  |
| 0 | <br>

\hline \$50.00 under 500.000 \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>

\hline \$100.000 under 82000000000000 \& | 2.01 |
| :--- |
| 204 |
| 004 | \& 54

5.15
5.15 \& - 17.7 \& ${ }_{463}^{447}$ \& \& 299
393 \& 1.26 \& 7.31
900 \& 098 \& 172 \& \& \& 375

6.02 \& | 376 |
| :--- |
| 6.05 | \& \& <br>

\hline \$500.000 uncoex 51,0000000 \& 000 \& 000 \& 000 \& 0.00 \& 000 \& 000 \& 000 \& 0.00 \& 000 \& -000 \& -00 \& ${ }_{000}^{000}$ \& 0.00
0.00 \& 000
000 \& 0.000 \& 0.00
0.00 <br>
\hline \$1.000.000 or more \& 0.00 \& 0.00 \& 0.00 \& 000 \& $\bigcirc$ \& O \& 0.0 \& 0 \& \& \& \& \& \& \& \& <br>
\hline Towe nortarbit rouma \& 11.34 \& 25.72 \& 12.13 \& 26.7 \& 5.02 \& 220 \& 4.86 \& 6.57 \& 4.11 \& 5.30 \& 69 \& 0.65 \& 0.74 \& 0.75 \& 276 \& 320 <br>
\hline Al reums. ummay \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>

\hline S50.000 vineos 510.000 \& $\stackrel{12}{12} 5$ \& | 30.37 |
| :--- |
| 24 |
| 24 |
| 15 | \& ${ }_{1}^{1256}$ \& 25.70 \& ${ }_{381}^{706}$ \& ${ }_{5.98}^{928}$ \& S 510 \& 9.95 \& | 481 |
| :--- |
| 292 |
| 98 | \& - $\begin{aligned} & 633 \\ & 3,4 \\ & 1,4\end{aligned}$ \& 0.57

0.70 \& ${ }^{0.879}$ \& \& - ${ }_{0}^{0.60}$ \& 464 \& <br>

\hline Sis.000 \& 9927 \& | 1945 |
| :--- |
| 482 | \&  \& 1468

4.76 \& 183
189
097 \& +430 \& 291
154 \& 8.28

8.70 \& \begin{tabular}{l}
179 <br>
\hline 179 <br>
\hline 099

 \& 

2.55 <br>
135 <br>
\hline
\end{tabular} \& 0.21

0.10 \& | P39 |
| :--- |
| 025 |
| 29 | \& 0.81

0.72 \& 062
083
083 \& 087
033 \& -0.96 <br>
\hline
\end{tabular}

Table 7.1-All Returns: Coefficient of Variation of Sources of Income and Tax Items, by Size of Adjusted Gross Income—Continued

\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow[t]{3}{*}{Sta of aputad proes income} \& \multicolumn{8}{|l|}{Texperymente} \& \multicolumn{2}{|l|}{\multirow[t]{2}{*}{Tax dive entume}} \& \multicolumn{6}{|l|}{Overpayment} \\
\hline \& \multicolumn{2}{|l|}{Total} \& \multicolumn{2}{|l|}{Inoume bax withote} \& \multicolumn{2}{|l|}{Estimated tax paymente} \& \multicolumn{2}{|l|}{All other texpeyments} \& \& \& \multicolumn{2}{|l|}{roual} \& \multicolumn{2}{|l|}{Retund} \& \multicolumn{2}{|l|}{Crabt on 1978} \\
\hline \& Number of nturns \& Amoum \& \begin{tabular}{l}
Number of \\
returne
\end{tabular} \& Amount \& \[
\begin{aligned}
\& \text { Number of } \\
\& \text { returna }
\end{aligned}
\] \& Amount \& Number of
returns \& Amount \& Number of \& Amount \& Number of
returns \& Amount \& Number of returns \& Amount \& Number \({ }_{\text {couma }}\) \& Amount \\
\hline \& (6) \& 107 \& (68) \& (69) \& (70) \& (71) \& (72) \& [3) \& (7) \& (7) \& (76) \& (m) \& (76) \& (78) \& \(180]\) \& (81) \\
\hline N/ roburne toter \& 0.21 \& 0.15 \& 0.14 \& 0.19 \& 0.96 \& 0.63 \& 1.3 \& 1.71 \& 0.65 \& 0.64 \& 0.16 \& 0.39 \& 0.19 \& 0.40 \& 1.74 \& 1.61 \\
\hline No atrstes gress moome \& 505 \& 614 \& 661 \& 748 \& 839 \& 1048 \& 850 \& \({ }^{2737}\) \& +1314 \& 1030 \& 512 \& -628 \& 543, \&  \& (1044 \& 10, \({ }^{1}\) \\
\hline  \& \begin{tabular}{|c}
201 \\
185 \\
\hline
\end{tabular} \& \begin{tabular}{|c}
380 \\
263 \\
283 \\
\hline
\end{tabular} \& \({ }_{188}^{203}\) \& \begin{tabular}{|c}
39 \\
290
\end{tabular} \& \({ }_{11.86}\) \&  \& -1543 \& 2775 \& \({ }_{707}\) \& 887 \& \({ }_{185}\) \& 249 \& 185 \& 2.49 \& 1699 \& 2517 \\
\hline \$2.000 umbe 33.0000 \& 195 \& \({ }_{232}^{232}\) \& \({ }_{200}^{200}\) \& \({ }_{2}^{230}\) \& 819 \& [1438 \& +1563 \& - 3044 \& \({ }_{5}^{635}\) \& \({ }_{5}^{671}\) \& 195 \& 230 \& 196 \& - 229 \& \({ }^{1290}\) \& \\
\hline \$8.000 undea s. 5.0000 \& \({ }_{203}^{207}\) \& 239
227 \& - 216 \& \begin{tabular}{l}
2.36 \\
2.3 \\
\hline 1
\end{tabular} \& 665 \& +748 \& \({ }_{1969}\) \& \({ }_{1554}\) \& 500 \& 567 \& 211 \& 254 \& 214 \& 258 \& 966 \& 1532

15 <br>
\hline s5.000 undea 56.000 \& 182 \& \& \& \& \& 626 \& \& 1649 \& \& 596 \& 2.03 \& 249 \& 206 \& 249 \& 941 \& 1155 <br>
\hline  \& 209

209 \& \begin{tabular}{|c}
2,20 <br>
20

 \& $\begin{array}{r}215 \\ 220 \\ \hline\end{array}$ \& - \& 

5.83 <br>
565 <br>
\hline 685

 \& - 5806 \& (13, \&  \& 

475 <br>
\hline 89 <br>
\hline 87
\end{tabular} \& 560

571
50 \& 218
224

228 \& $\underset{267}{260}$ \&  \& | 266 |
| :--- |
| 273 |
| 278 |
| 185 | \& - \& -12.22 <br>

\hline  \& 2011
215
215 \& 225
229
220 \& 223
227
227 \& 241 \& 5.75
611 \& 602

698 \& \begin{tabular}{|l|}
1273 <br>
1251 <br>
\hline

 \& 

1703 <br>
2075 <br>
\hline
\end{tabular} \& ${ }_{4}^{4.75}$ \& 5.82

606 \& 2.32
240 \& 279
287 \& 236

243 \& | 285 |
| :--- |
| 2.84 | \& (1055 \& 1288

1033 <br>
\hline \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline  \& +136 \& 1.45
1.48 \& 143
146

148 \& [156 \& ${ }_{4}^{40} 46$ \& | 504 |
| :---: |
| 507 | \& $\begin{array}{r}915 \\ \hline 1025 \\ \hline\end{array}$ \& +169319, \& 318

322

3 \& | 450 |
| :--- |
| 474 |
| 468 | \& 155 \& 2030 \& 156 16 \& [ 214 \& - 780 \& 1299

191
119 <br>
\hline S12000 undeae 513.0000 \& 1458 \& +1.53 \& 1500 \& (158 \& (488 \& [531 \& - 9595 \& -1778 \&  \& 466
497 \& $1{ }_{1}^{168}$ \& \& 170 170 \& 221
212
218 \& \& <br>

\hline  \& | 145 |
| :--- |
| 153 |
| 18 | \& | 1.53 |
| :--- |
| 1.60 | \& | 159 |
| :--- |
| 158 | \& | 1.58 |
| :--- |
| 166 | \& (508 \& 573

589 \& \begin{tabular}{|l|}
875 <br>
663

 \& -15.28 \& 

3.36 <br>
3.38 <br>
\hline

 \& 4878 \& ${ }_{178}^{188}$ \& 

214 <br>
2.24 <br>
\hline 1
\end{tabular} \& 178 \& 224 \& 935 \& 1220 <br>

\hline \$15.000 under 50.000 \& 0.25 \& \& 029 \& 0.37 \& 215 \& 260 \& 240 \& 881 \& 129 \& 2.13
2 \& 0.50 \& \& 0.50 \& 0.95 \& 387 \& 592 <br>
\hline  \& -123 \& O15 \& ${ }^{13} 1$ \& -138 \& ${ }_{3.03}$ \& ${ }_{367}^{296}$ \& ${ }_{404}$ \& 6678
678 \& 200 \& ${ }_{300}^{2.00}$ \& 175 \& 247 \& 177 \& 255 \& 578. \& ${ }^{637}$ <br>

\hline \$30.000 undees $\$ 50.00000$ \& -188 \& 1.26 \& 133 \& -147 \& | 207 |
| :--- |
| 063 |
| 0 | \& | 243 |
| :--- |
| 0.9 | \& ( $\begin{array}{r}336 \\ 138 \\ \hline 10\end{array}$ \& 6.70

382 \& 172
0.56 \& 248
099 \& $\begin{array}{r}182 \\ 094 \\ \hline 9\end{array}$ \& 246
167 \& (189 \& 266
213 \& - $\begin{array}{r}385 \\ 159 \\ \hline\end{array}$ \& - 585 <br>
\hline \$50,000 under 510,000 \& 0.25 \& 042 \& 046 \& \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline ${ }^{3100.000}$ undee 22000000 \& 0.30
0.52 \& 8041 \& -050 \& 0.71 \& 0.52
0.66 \& \& \& 320
369 \& \& \& \& \& \& \& \& <br>
\hline \$500.00 undeer 31.0000000 \& - \& O00 \& -000 \& -0, \& 0.00
0.00 \& 000
000
000 \&  \& 000
000

0 \& ${ }_{0}^{00 \infty}$ \& 000
$0 \times 0$ \& 0.00
0.00 \& $0 \times \infty$
$0 \times 0$ \& 0.000
0.00 \& 0.00
0.00 \& 000
000 \& 0.00
0.00 <br>
\hline \$1,000.000 of more \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline raxeso rourma moxa \& 0.24 \& 0.17 \& 0.26 \& 0.20 \& 1.01 \& 0.64 \& 1.34 \& 1.71 \& 0.68 \& 0.65 \& 0.33 \& 0.13 \& 0.34 \& 0.45 \& 1.59 \& <br>
\hline No apheres goses ncome \& 845 \& 787 \& 1000 \& 849 \& 1521 \& 1279 \& \& 498 \& \& 601 \& 1191 \& 1074 \& 1163 \& 1125 \& \& 2499 <br>
\hline  \& ] 2512 \& 2535 \& 3065 \& 3379 \& 42.77 \& 3780 \& \& 30.21 \& ] ${ }^{23.78}$ \& 4013 \& 2930 \& 28.95 \& 3069 \& 332 \& -2953 \& 2993 <br>
\hline \$2.000 undee $\$ 3.0000$ \& $\underset{\substack{365 \\ 266}}{1}$ \& 115
285 \& 390

273 \& 423, \& \begin{tabular}{l}
2088 <br>
1155 <br>
\hline 1

 \& +1923 \& ${ }^{3557}$ \& ${ }^{30.21}$ \& \& ${ }^{13} 736$ \& ${ }_{2}^{390}$ \& 

429 <br>
306
\end{tabular} \& 382 \& 432

309 \& \& 1840 <br>
\hline S.000 unded 5.5000 \& ${ }_{248}$ \& 267
265 \& 261 \& 2.77 \& ${ }_{828}$ \& 1006 \& 2740 \& 2905 \& 547 \& 615 \& 263 \& 308 \& 267 \& 308 \& 1242 \& 2436 <br>

\hline \$5.000 undea 56.000 \& | 228 |
| :--- |
| 224 |
| 2. | \& 243

236 \& ${ }_{237}^{242}$ \& $\begin{array}{r}257 \\ \hline 252 \\ \hline 28\end{array}$ \& 687
666
6.8 \& 705
667 \& $\begin{array}{r}2140 \\ 1986 \\ \hline 18\end{array}$ \& 2818 ${ }_{24} 18$ \& 523
5.18
5 \& 860

6.15 \& | 2.45 |
| :--- |
| 2.45 | \& \& ${ }_{2}^{248}$ \& 2.91

2.96 \& \& 1412
1156 <br>
\hline \$7,000 undee 98.0000 \& 217 \& ${ }_{231}$ \& 230 \& 245 \& ${ }_{6}^{624}$ \& 654. \& +1707 \& 3010, \& \% 517 \& [814 \& \& (280 \& 239 \& 288 \& +1010 \& <br>
\hline \$89.000 undees 510.0000000 \& 217
220
20 \& 230
239 \& 230
232 \& 245 \&  \& 628
728 \& 1523
1536 \& ${ }_{2672}^{220}$ \& ${ }_{485}^{48}$ \& 661
627

627 \& \begin{tabular}{l}
235 <br>
245 <br>
\hline 15

 \& 

284 <br>
294 <br>
\hline 1
\end{tabular} \& 248

248 \& 3.01 \& ${ }_{1129}$ \& 1099 <br>
\hline \& 136 \& \& 14 \& 154 \& 449 \& 497 \& 1007 \& 19.15 \& 323 \& 63 \& 5 \& \& 59 \& 208 \& $8^{813}$ \& <br>

\hline \$11.000 undes $\$ 12.20000$ \& 141 \& 150 \& | 147 |
| :--- |
| 141 |
| 151 |
| 1 | \& 150 \& ${ }_{488}$ \& 566

564 \& ${ }_{1035}$ \& ${ }_{1690}$ \& 3.22 \& 474 \& 170 \& 220 \& 172 \& 2.22 \& 911 \& 1221 <br>
\hline ( \& (146 \& +54 \& 151 \& 1589 \& 15
5
523 \& 5880 \& 9971 \& 1646
1866 \& 3.31

339 \& | 506 |
| :--- |
| 484 |
| 8 | \& 1.68 \& ${ }_{220}^{214}$ \& 171 \& 217

222
22 \& ${ }_{952}^{83}$ \& 1139
1250 <br>
\hline \$14.000 under $\mathbf{\$ 1 5 . 0 0 0}$ \& 154 \& 161 \& ${ }^{158}$ \& \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline \$15,000 undex 520.0000 \& 025 \& ${ }^{035}$ \& 0.28 \& 0.38 \& 217
256
2 \& 264 \& 247
303 \&  \& $\begin{array}{r}130 \\ 151 \\ 15 \\ \hline 1\end{array}$ \& 215

237 \& \& \& | 0.51 |
| :--- |
| 103 | \& -994 \& ${ }^{396}$ \& 616

679 <br>
\hline  \& 124 \& 129 \& \& 138 \& 3304 \& 369 \& 407 \& 663 \& 200 \& 300 \& 175 \& 248 \& 178 \& ${ }^{2} 56$ \& ${ }_{582}^{58}$ \& <br>
\hline Sciolem \& 118 \& ${ }^{1} 27$ \& +133 \& 147 \& 2.07 \& 244 \& 338

139 \& | 673 |
| :--- |
| 363 |
| 8 | \& 1.73

0.56

0.5 \& \begin{tabular}{l}
248 <br>
098 <br>
\hline 98

 \& 

1.93 <br>
0.95 <br>
\hline
\end{tabular} \& +168 \& ${ }_{107}^{189}$ \& 269

265
26 \& 396
160 \& 5.73
253 <br>
\hline \$50.000 under 5100,000 \& 025 \& 042 \& 046 \& 064 \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline \$100,000 undeas 5200000000 \& 096
095
0 \& - 04 \& \&  \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline \$500.00 \& -000 \& 0,000 \& $0 \times 0$ \& 000 \& O0 \& $0 \times 0$
$0 \times 0$
$0 \times 0$ \& 000
$0 \times 0$
$0 \times 0$ \& 000
$0 \times 0$ \& 000
$0 \times 0$ \& 0.00
0.00 \& 0.00
0.00 \& -000 \& 0.00
0.00 \& $0.0 \infty$
0.0 \& -0, \& -0, <br>
\hline \$1.000,000 $\times$ more .... \& 0.00 \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline  \& 0.79 \& 1.30 \& 0.83 \& 1.37 \& 3.34 \& 4.03 \& 4.14 \& 0.56 \& 275 \& ${ }^{3.37}$ \& 0.79 \& 1.27 \& 0.50 \& 1.30 \& 4.48 \& <br>
\hline \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& \& <br>
\hline Unose 55.0000000 \& 086 \& 106 \& 088 \& 1.06 \& 374
3
20 \& 470 \& \& (1395 \& ${ }_{2}^{278}$ \& \& ${ }^{0} 067$ \& 1.08 \& \& ${ }_{110}^{109}$ \& 54
423
4 \& ¢6.51 <br>
\hline  \& ( 084 \& ${ }_{0.33}$ \& 0.27 \& - ${ }^{1}$ \& ${ }_{206}^{200}$ \& ${ }_{2}^{2.26}$ \& 381 \& ${ }_{786}$ \& ${ }_{1}^{2}, 3$ \& 206 \& 041 \& 0.77 \& (1) \& ${ }^{0} 78$ \& ${ }^{377}$ \& 18 <br>
\hline S15.000 or more \& 011 \& 0.18 \& 015 \& 0.23 \& 0.96 \& 0.88 \& 137 \& 1.76 \& 065 \& 0.71 \& 036 \& 063 \& ${ }^{037}$ \& 067 \& 186 \& 187 <br>
\hline
\end{tabular}



Table 7.2-All Returns: Coefficient of Varlation for Number of Returns by Slze of Adjusted Gross income and by


## 1975 Forms and Instructions

## Contents

Short Form 1040A and instructions, 190
Form 1040 and instructions, 201
Scheduies A\&B, Itemized Deductions And Dividend and Interest Income, 222
Schedule D, Capital Gains and Losses, 223
Schedules E\&R, Supplemental Income Schedule And Retirement Income Credit Computation, 224
Schedule SE, Computation of Social Security Self-Employment Tax, 225
Form 4625, Computation of Minimum Tax, 226
Form 4726, Maximum Tax on Earned Income, 227
Form 4952, investment Interest Expense Deduction, 228
Form 4972, Special 10-Year Averaging Method, 229
Form 5405, Credit for Purchase or Construction of New Principal Residence, 230









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或皆品すると苟

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 cther divorce or separate mantiennce de








 2．Married Filing Jointly（even if only
2．t．


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 The meet the tests tor unmarried head of


Who May Use
Short Form 1040A
Short Form 1040A You may use Short Form 1040A it all
 your deduct ons．
 reaured torte return bud reting sided． Who May NOT Use File Form 1040 instead of Short Form 1040A if：$\$ 400$ in dive－ －You received more than $\$ 400$ if you are not required to file but are ting solety
to get a refund of your earned income
credit） credit）had income other than wages．
salares．tips．other employee compensa salaries．tips．other entpoyee cont
tion，dividends or interest
－You had pension or annuity income

You had penslon or annuty ncome in any
You received $\$ 20$ or more in tups in
one month，and you did not fully report one month．and you did not fully report
these tips to your emplover
Your form W－2 shows uncollected em． Your Form W－2 shows uncollected em．
ployee tax（social security tax）on tips

－You claim | －You claim |
| :--- |
| a retirement income credit |
|  | uo xet lejapas dof ippajo II you have any questions about busmess

tory publications you need．You can get IMPORTANT







 General Information $\quad \begin{aligned} & \text { If a refund is due，attach Form } 1310 \text { to } \\ & \text { the return．}\end{aligned} \quad \begin{gathered}\text { For more information，get Publication } \\ 559, \text { Federa！} \\ \text { Tax } \\ \text { Gude }\end{gathered}$
for $\begin{array}{ll}\text { Federal Income Tax Rebate } & \begin{array}{l}\text { the return，} \\ \text { The executor or administrator can file a }\end{array} \\ \text { Your rebate is not income and } & \text { joint return for the decedent with the sur－} \\ \text { viving spouse．If an exceutor or ad atministras．}\end{array}$ $\begin{array}{ll}\text { Federal Income Tax Rebate } & \begin{array}{l}\text { the return，} \\ \text { The executor or administrator can file a }\end{array} \\ \text { Your rebate is not income and } & \text { joint return for the decedent with the sur－} \\ \text { viving spouse．If an exceutor or ad atministras．}\end{array}$ $\begin{array}{ll}\text { Federal Income Tax Rebate } & \begin{array}{l}\text { the return，} \\ \text { The executor or administrator can file a }\end{array} \\ \text { Your rebate is not income and } & \text { joint return for the decedent with the sur－} \\ \text { viving spouse．If an exceutor or ad atministras．}\end{array}$ （lines 1 through 5） Read the following instructions
 MPOR AN Before you file，take a few minutes to read these instructions．


Here＇s how to fill in




|  |
| :---: |


 （8）Dividends－Line 10




 ェ




Dependents－Lines
$6 a, b, c, d, e$, and 7
 （6）Presidential Election





 Page 6

| （5）Relationshlp－（a）Was related to you（or your spouse if you are filing jointly） | For more information，get Publication 532，Filing and Dependency Information or Students and Parents． | pendent while he or she lived．This means that a baby born alive but who lived only a tew minutes can be taken as a dependent． |
| :---: | :---: | :---: |
| one of the following ways： | Children of Divorced or Separated Parents | Filling in Lines 6 b and 6 c |
| Stepchild Steprother | In most cases，the parent who has cus－ | －Enter on line 6b tie first names of your |
| Mother Stepfather | y of the child for the greater part of the | dependent children who live |
| Father | year can take the exemption．Sut there are | Fill in the total number |
| Grandparent Father－in－law |  |  |
| Brother Brother－in－law | custody（or who has the child for the | －Enter on line 22 the full names and |
| Sister | er time），may take the exemption if： | other information for your other depend－ |
|  | 1．he or she contributed at least $\$ 600$ |  |
| Stepbrother Son－in－law |  | claimed from line 22 to line 6c． |
|  |  | Declaration of Estimated |
| Uncle Neph <br> Aunt Niece | $\begin{aligned} & \text { nance, (or a writte } \\ & \text { parents) stotes he } \end{aligned}$ | Citizens of the United States or residens |
| hlld Inctudes： | emption | e United States．Puerto Rico，Virgin |
| 碞 | 2．he or she contributed $\$ 1.200$ or more | nds．Guam and American Samoa shall |
| ved in your home as a member | how many children），and the parent having | tal estimated tax is \＄100 or more |
|  |  |  |
| star child who lived in your home as a | tributed more than the other parent con－ tributed． | （i）Can reasonably expect to receive |
| ther person who lived in | Note：For purposes of determining the |  |
| your horne as a member of your household for the whole year． | amount of child support，the parent who has remarried and has custody may count | to exceed- |
| Student D | the support furnished by the new spouse． |  |
| had income of \＄750 | Two or More Taxpayers |  |
| him or her a | ere is a special rule where two or | 000 for a |
| a full－time student | more taxpayers together paid for more than | do file a joint declaration with spouse． |
| and met tests（2）．（3），and（4）on page 4. | half of another person＇s support，but no | only if the spouse has not received |
| at one of the following tests： |  |  |
| 硣 | an a | ing apart from spouse |
| educational institution ${ }^{\text {d }}$ during | One of thern can claim an exemption tor | page 4： |
| 5 months of 1975，or |  | （d）$\$ 10,000$ for a mars |
| ok |  | declaration with spouse． |
| uring any S months of 1975．（The had to be given by an educational | \％of （b）he | but only if both spouses received wages for the taxable year；or |
| institution＇or a State，county，or local |  | （e）$\$ 5.000$ for a married individual not |
| er | Declaration，from each other person who | led to file a joint declaration with |
| ${ }^{2}$ 2 Educationat Inetitutio | pard at least $10 \%$ of the support．This form | Se |
|  | states that the person signing will not claim | See form 1040－ES for |
|  | the person supported on his or her own return． | Penalty for Not Paying Enough Tax Dur． the Year．－If line 18 is more than 20 |
|  | Birth or Death | 15，you should file Form |
| or clasest that is considered fullittme attendarce． |  |  |
| tha．job training courses．correspondence otc． | a dependent who died or was born 197S if he or she met the tests for | a penalty unless you meet one or more of the exceptions explained on Form 2210. |
|  |  |  |
| Revenue Sharing | Specific Instructions | $y$－Enter the |
| Residence Questions | Question A．－In what |  |
|  |  |  |
| eneral instruction | city，town，village．or borough in which | re |
|  |  | City，Maryland：St．Louis City，Missourr： |
| below the address portion of the re | th |  |
| are authorized under section 6017A of | are not sure of the name of the municipal－ | e．It is important to dis－ |
| internal Revenue Code．The law auth | ity in which you live，enter the name your |  |
| to supply this information without reas | is $k$ a | more County，St．Louis City and St．Louis |
| able cause．Answers to these residence | It you are filing a joint return，but not living | County，and Farfax City and Farfax |
| －questions will be supplied to the Bureau | either residence |  |
| of the Census，and held by Census | －ll you are a college sludent away from h | Enter the na |
| strict conilidence，to be used in develop． | 硣 |  |
| lotion and per cspita income；such es． | reside while attending college． | you live outside the United States，enter |
| timates are used | tive on base answer the questions for such |  |
| ing the distribution of general revenue | jse．If you live off base，answer the ques－ | n w |
| sharing funds to State and local govern－ | for the place where you live oft base． |  |
| ments．Your answers to these questions | you are a creer member on board a U ．S． | tare |
| $y$ identify the local juris－ | vessel，and have no principal place of resi－ dence，answer the questions for the vessel＇s |  |
| If you have diff | ome port． |  |
|  | stion 8. | Itlinois（to |
| $r$ muni | legat limits of the city，town，etc．－Every | $\begin{array}{ll}\text { and precincts）} & \text { New Hampshite（towns）} \\ \text { New Jersey（townships）}\end{array}$ |
| Jive within its legal |  | Indiana（townships）New jersey（townships） Kansas（towships）New York（lowns） |
| locel government ofticials．If they | is outside the legar limits or the pla | Kansas（townships）North Dakota（townstips） |
| unable to answer y | named in answer to Question | Maine（towns and ohio（townships） |
| the Buresu of the Census．Re |  | Massachusetts（towns）Pennsylvenia（townships） |
| Question，Washington，D．C．20233，or call | lestion 8. | Michigan（townships） $\begin{aligned} & \text { Rhode } \\ & \text { South Ozakota } \\ & \text { Onda（townships）}\end{aligned}$ |
| of $80 . m$ ，and S p．m．（EST）Monday | ty and Stat | Minnesota（townships） |
| through Friday． | do you | Missouri（townships）Wisconsin（towns） |


(13) Credit for Personal $\begin{aligned} & \text { Exemptions-Line } 13 \mathrm{~b}\end{aligned}$


|  |
| :---: |

 IIf line 17 is more than line 15 , show the
dilference on line 19 . This is the refurd we
owe you.

|  |
| :---: |

(21) Completing Your Return

 - Attach your Forms W-2 and any state-
ments o other forms. Include payment
if you owe tax. 2
2


81


Une 140-Subtract Iline 13b from line
(13) Credit for Contributions
Add ip the money you gave to help pay
campaign expenses of ocandidates for pub.
lic office end polltical committees AND to



## Income Tax-Line 15


once on line $14 a$. If you tilled in on smount
on Ille 14 subract itrom line 140 end
show the difference on line 15 .

Excess FICA, RRTA, or FICA/
RRTA Tax Withheld (More
Than One Employer)-Line
16b



your income tax, Follow the steps beiowto
jigury your crodit 1 y yo ere filng goint
rotum, you heve to figure this separately





















| lass |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0.450 | ${ }_{6} 6.50$ | 16 | ， | ${ }^{861}$ | ${ }^{842}$ | 9.000 | 9.350 | 1.34 | 1.255 | 1.536 |  | 12.150 | 12，200 | 939 |  |  | 2230 |
| \％．550 | ${ }_{6}^{6.555}$ | ${ }_{737}^{727}$ | ${ }^{593}$ | ¢872 | 86 | 2，750 | 9，400 | ， 36 | ， 12.268 | ＋1：561 |  | （2200 | $\substack{12250 \\ 12350}$ | 1．9780 | （829 | $\substack{2.358 \\ 2.354 \\ 230 \\ \hline}$ |  |
| \％ 6.550 | ${ }^{\text {6，0．700 }}$ | ${ }_{758}^{748}$ | ${ }_{722}^{712}$ | ${ }_{805}^{898}$ | ${ }_{899}^{89}$ | ${ }^{\text {9，} 5,500}$ | 9．550 | ${ }_{\text {，}}^{132}$ | ${ }^{1,298}$ | ${ }_{1.568}^{1.56}$ | 1．496 | ${ }_{\substack{2 \\ 12.2300}}$ | ${ }_{\substack{12,350}}^{12,50}$ | ， | ${ }_{858}^{889}$ | ${ }_{2}^{2.096}$ | ， |
| ¢6，700 | ci．500 | ${ }_{79}^{769}$ | ${ }_{741}^{731}$ | ${ }_{927}^{916}$ | ${ }^{989}$ | ${ }^{9.550}$ | 9，6，600 | 1.408 | 1，321 | 1.699 | S21 |  | 12，550 | ${ }_{2022}^{2012}$ | ${ }_{8788}^{8688}$ | ${ }_{2}^{2.4382}$ | － |
| ${ }_{8}^{6,065}$ | cismo | ${ }_{800}^{780}$ | 750 760 | 939 | ${ }_{906}^{906}$ | 9，7000 | ¢，7750 | ， 128 | ${ }_{1}^{1,332}$ | 1.687 | 599 | ${ }_{\substack{2 \\ 12.550}}^{12.50}$ | 12.550 <br> 12.60 | ${ }_{2.043}^{2039}$ | ${ }^{8897}$ | ${ }_{2}^{24.450}$ | ${ }^{2358}$ |
|  | ¢，9500 | ${ }_{821}^{81}$ | 779 | $\xrightarrow{990}$ | 936 | 9，750 | 9，090 | ${ }_{4} 4.45$ | ¢ 3 365 | 1：651 | ．554 | － | ${ }_{\substack{12.550 \\ 12.700}}$ | 2064 | 1.997 | ${ }_{\text {2，}}^{1.596}$ | 2，390 |
| Ti，050 | $\underset{\substack { \text { li．0．05 } \\ \begin{subarray}{c}{\text { ，}{ \text { li．0．05 } \\ \begin{subarray} { c } { \text { ，} } }\end{subarray}}{ }$ |  | $\underset{\substack{788 \\ 798}}{\substack{\text { cos }}}$ | ${ }_{968}^{983}$ | ${ }_{\substack{983 \\ 985}}$ |  | ？ | ${ }^{4.468}$ | $\underset{\substack{336 \\ \text { 3e7 }}}{3}$ | ：1693 | ．599 | cin |  | coin | ${ }_{936}^{936}$ | ${ }^{2} 515$ | （2．006 |
| 7，100 | Ti．150 | ${ }_{853}^{853}$ | （20） | 1.006 | ${ }_{9}^{962}$ | 9， 9.5050 | $\xrightarrow{10.000} 1$ | S1 | 1．398 | 1.780 | ¢ 61 | $\underset{\substack{12,800 \\ 12,50}}{ }$ | ${ }_{\text {l2，}}^{12} 5$ | ${ }^{2} 20.06$ | 956 | 2.550 | （384 |
| 7，200 | ${ }_{\substack{\text { li，200 } \\ 1,200}}$ | ciel | ${ }_{\substack{887 \\ 888}}^{\text {det }}$ | 1 | 9909 | （iotion | （10，150 | 521 | ， 4.48 | ${ }^{\text {，}}$ | ${ }^{62}$ |  |  |  | ， 9.97 | ¢．598 | 486 |
|  | 7，350 | ¢95 | ${ }_{\text {ata }}^{285}$ | 1.098 | ，99989 | ${ }^{10,150}$ | － 10200 | ， 1.54 | 485 | 17，73 | 1.685 | （13．009 | ${ }^{13} 13.050$ | coite | 1．988 | cisit | S02 |
| \％ | 7，400 | 916 | ${ }_{8}^{868}$ | 1．059 | 1．008 | coize |  | ， 512 | ${ }_{\substack{454 \\ 463}}^{4}$ | ， 189 |  | cininio | ${ }^{13,12.250}$ | 217 | 2019 | （664 |  |
|  |  |  |  |  |  |  |  | 1582 | 48 | ${ }_{189}$ |  | 13.200 | 13.250 |  | 2.30 | 68 | ${ }^{2.566}$ |
| 7.6 | ci， | 947 | ${ }_{902}^{99}$ | ${ }^{1.1103}$ | i， 1.054 | （10．450 |  | ${ }_{\substack{1592 \\ 1602}}^{\substack{1 \\ 102}}$ | （1992 |  | 04 | 12.300 | 边 | 1980 | 2005 | （ | 为 |
| 7，650 | 7，700 | 968 | 912 | 1.125 | 1.063 | 10．550 | 10.550 | 613 |  |  |  |  | 2，00t |  |  |  |  |
| cock | ， | 9998 | ${ }_{3}^{921}$ | 1，136 | ， | － 10.55 | （0．600 | li，633 | ．530 |  | ，00s |  | $\xrightarrow{13.5500}$ | cois | （209 | （ | 为 |
| ${ }^{7,090}$ | 7，．900 | 1.008 | ${ }_{950}^{940}$ | 1．114 | 1，090 | （0，700 | （10，780 | ¢ | ． 5.50 | 1，937 | ， 1.809 | ${ }_{\text {li，}}^{13.550}$ | 13， 12.500 | ${ }_{2}^{2} 225$ | ${ }_{2}^{2}$ | 290 | － |
| 7.9 | 7.050 | 1.031 | ${ }_{969}^{959}$ | 1.189 | \％119 | 10．750 | comen | ${ }_{\text {l }}^{1.665}$ | ${ }^{1549}$ | ， | ${ }_{5}^{1837}$ |  | － 1.3 .500 |  | 2，122 |  | 为 |
| ${ }_{8}^{8.0050}$ | ${ }^{8.1050}$ | ． 0.022 | ${ }_{988}^{978}$ | ${ }_{1}^{1224}$ | ${ }^{1.128}$ | 10．950 | 10．930 | ${ }_{1 / 69}^{1.685}$ | 1.57 | 1．9939 | ${ }_{185}^{1.86}$ | ${ }_{\text {di，}}^{13} 5$ | ${ }_{\text {13，} 3,300}^{13}$ | 2，32 | ， 1,15 | 2，957 | ${ }_{2}$ |
| ${ }^{8.100}$ | 8．1．20 | －0， | ${ }_{\text {，}}^{1.97}$ | 12 | 1， 16 | 10，950 | 11，090 | 1， 17 | 1．5888 | ${ }^{1} 1987$ | ${ }^{1689}$ | cis．000 | ${ }^{13,3,50}$ | 2323 | 21．156 |  | 5 |
| （e，250 | li， | O | 1：016 | ${ }_{1227}^{261}$ | ，i，166 | ${ }^{11,1.500}$ | 11，1：190 | ${ }_{\substack{128 \\ 173}}^{\substack{ \\\hline}}$ | 1.607 |  | ${ }^{1.937}$ |  | 13， 1.9500 | 2336 | ${ }_{\text {2，}}^{2} \times 178$ | ${ }_{\text {2，929 }}^{2.911}$ | ${ }^{2} \mathbf{2} 2790$ |
| 8．300 |  | 105 | ${ }_{1}^{1.035}$ | ${ }_{2}^{289}$ | \％1．199 | 11，150 | 11.12200 | l． 740 | ${ }^{1.627}$ | ${ }_{2}^{20043}$ | ${ }^{1955}$ | 14，0，000 | ${ }^{19.0 .050}$ | cis8 | $c298208$ | $8{ }^{2847}$ |  |
| \％，400 | d， | ${ }^{1128}$ | ${ }^{1.057}$ | $\underbrace{1,31}_{1324}$ | ${ }_{1}^{12236}$ | ${ }^{112,50}$ | 1，1，35000 | ${ }^{7} 78$ | ${ }^{1.0656}$ | ${ }_{\text {2，085 }}^{2.071}$ | ${ }_{1}^{1,987}$ | 14， 14.150 | 14，125 | 2391 | ${ }_{2}^{2} 2219$ | ${ }^{2.809}$ | 1 |
|  |  | 1.15 | 1.079 | 1.36 | 261 | 11.350 | 11，480 | ， 8 | ${ }_{1}^{1.665}$ | ${ }_{211}^{2093}$ | 200 |  | 14．250 | 225 | ${ }_{2}^{2} 2200$ | 30， 303 |  |
| \％，060 | ：3，750 | T176 | 1.112 | 1.361 | ${ }^{12} 2.278$ | H1， 4150 | 11.550 |  | ${ }^{1.694}$ | ${ }_{2}^{2.127}$ | 2023 | ${ }^{14.3000}$ | 19，2，40 | 込 | 221 | 30， |  |
| 8．050 | 0.700 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ci， | cien | （2， | ，1，195 | \％ 319 | 边 | Hi， 1.6500 | 11，500 | ${ }_{\text {l }}^{1884}$ | ${ }^{1,723}$ | 2； 2,69 | 2085 | 14， $1, .550$ | 14．459 | 2at | ${ }_{2}^{2296}$ | ${ }^{31129}$ |  |
| 0．as0 | 8，900 | 1．236 | i，15s | 1．124 | 1．336 | 11，700 | 11，750 | ． 865 | 1773 | ${ }^{2198}$ | 2099 | 1，4，550 | 19，600 | 2502 | ${ }^{2328}$ | 5 |  |
| 0：909 | \％ 8.950 | ${ }^{\text {c，} 268}$ | 1178 | ${ }^{1.036}$ | ${ }^{3} 8$ | 11，750 | 11：．60 | ${ }_{\substack{875 \\ 866 \\ \hline 86}}$ | ${ }_{\substack{742 \\ 752}}$ | $\substack{2.218 \\ 2.230 \\ 2}$ | 1 | ${ }^{1.4 .4500}$ | ${ }^{1.4 .650}$ |  | ， 334 | 1 | 3 |
| ${ }^{9.0050}$ | ${ }^{9} 9.1050$ | ${ }_{\text {a }}$ | 1.208 | 1.474 | ， 1.386 | ${ }^{11,950}$ | 11.12900 | liger | ${ }_{\text {rit }}^{1721}$ |  | ${ }_{2}^{21,65}$ | 14，7，750 | 14．6509 | 2.55 | 23， | ${ }^{\text {a }}$ | 919 |
| 9，100 | \％．150 |  | ${ }_{1221}^{121}$ |  | 1.393 | ${ }^{11,5050}$ | ${ }_{1}^{12,000}$ | 1927 | ${ }_{9}^{78}$ | $\substack{2278 \\ 2234 \\ \hline}$ |  | 12，950 | 14，980 | 258 | ${ }_{\substack{2389 \\ 2986}}^{2}$ |  | 3 <br> 8.109 <br> 3.127 |
|  | 0.300 | 33 | 244 | 1．524 |  | － 12.12 .50 | cin |  | （10） | － |  | Ti．9．950 | 14.95 | 2596 |  | 9 |  |



Table 4－Returns claiming FOUR exemptions（and not itemizing deductions）


#### Abstract

                 0000000000000000000000000 ＝   




| $13.650 \quad 13.700$ | 2.087 | 1937 | 1817 | 2382 | 2470 | 14.100 | 16，150 | 2184 | 2031 | ， 900 | 2726 | 2614 | 14.550 | 19.600 | 2299 | 2.134 | 1.903 | 2.875 | 2758 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 12.70013 .750 | 2098 | 1947 | ${ }^{1826}$ | 2598 | 2．86 | 14.150 | 118200 | ${ }^{2} 2200$ | ${ }_{2}^{2042}$ | ${ }_{1}^{1910}$ | ${ }_{2}^{2742}$ | ${ }^{2} 2630$ | ${ }^{14.600}$ | 114.650 | ${ }_{2313}^{2313}$ | ${ }_{2}^{21146}$ | 1993 | ${ }_{2}^{2893}$ | 2774 |
| ${ }_{13.900} 13.73 .850$ | ${ }_{212}^{2103}$ | 1958 | 18 | ${ }_{263}^{261}$ | 2516 | ${ }^{1} 14,250$ | 0，300 | 2223 |  | 1928 |  | 2662 | 14,700 | 14.750 | 230 | 2．19 | 2011 | 2.929 | 21906 |
| 13.650 | 2132 | 1979 | 1854 | ${ }_{2066}$ | 2534 | 14，300 | 4，350 | 2234 | 2073 | 1937 | 2，790 | 2678 | 14，750 | 14.600 | 2，253 | 2.184 | 2.020 | 2.947 | 2 822 |
| 13.900 13.350 13.950 1.4000 | 2163 2155 | ${ }^{1} 9889$ | $\left.\right\|_{1873} ^{1863}$ | ${ }_{2678}^{2662}$ | 2550 <br> 2566 | － 14.350 | ${ }_{16}^{14.450}$ | 2245 2259 | ${ }_{2}^{2084}$ | ＋1947 | ${ }_{2822}^{2806}$ | 2694 | ${ }_{\text {1 }}^{14.4850}$ | 11850 14900 | ${ }_{2}^{2367}$ | 2196 2209 | 2030 2039 | ${ }_{2}^{2.965}$ | 2839 |
|  | 2135 | 2000 2000 20 |  | 2678 | ${ }_{2}^{2566}$ | 14．400 | ${ }^{16.4550}$ | $\underset{\substack{2.272}}{2.239}$ | ${ }_{2}^{2096}$ | 1.956 | ${ }_{2}^{2822}$ | 2710 2726 | ${ }^{1} 14.48000$ | 114．930 | 2380 2394 | 2229 | 2039 2089 | 2.993 3001 | 2895 |
| 14．050 16． 150 | 2177 | 2021 | 1631 | 2710 | 2598 | 14，500 | 14，550 | 2286 | 2121 | 1974 | 2857 | 2742 | 11.950 | 5．000 | 2407 | 2234 | 2.057 | 19 | ${ }^{\text {¢93 }}$ |


| － | 2.675 | 。 | 。 | 0 | 。 | $\bigcirc$ | 6． 100 | 6．150 | 362 | 350 | ${ }^{286}$ | 486 | ${ }^{4} 0$ | 9，900 | 0 | ：128 | 57 | 957 | 1 | 24 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2875 | 2，700 | 0 | ： | ： | 0 |  | ${ }^{6.150}$ | 8.700 880 | 372 | 259 | ${ }_{304}^{298}$ | 495 | ${ }^{88}$ | 9，950 |  | ！ 1140 | ${ }^{1068}$ | 967 | ${ }_{1} 324$ | ${ }_{26}^{236}$ |
| 2，725 | ${ }_{2}^{2,750}$ | ： | ： | ： | ： |  | ${ }^{6,2200}$ | ei，300 | ${ }_{391}^{391}$ |  | ${ }_{310}^{302}$ |  | 4964 | co． 10.00 | ${ }^{10.09}$ | 1 | ${ }^{\text {a }}$ | ${ }_{936}^{976}$ | ${ }_{1}^{1.336}$ | 124 <br> 1.261 |
| 2.750 | 2．7ns | 0 | － | $\bigcirc$ | 0 | 10 | 8．300 | 8，350 | 400 | 386 | 318 | 524 | 512 | 10 | 10．150 | $\square$ | 1090 | 995 | 1.361 | 1274 |
| 2.775 | 2.800 | 0 |  |  | ${ }^{\circ}$ | 1 | 8.350 | 5.400 | ${ }^{10}$ | 395 | 326 | 533 | 520 | 10.150 | ＋0．20 | 1．191 | 1105 | 1005 | 34 | 1286 |
| 2， | 2，850 | ： | ： | ： | \％ | ${ }_{19}^{19}$ | 6，450 | 6，500 | ${ }^{19}$ | ${ }^{204}$ | ${ }_{3}^{334}$ | 5633 | 528 <br> 536 <br> 5 | （10．250 | ${ }_{0}^{0.2}$ | ！ | ${ }^{1} 115$ | （1024 | 1398 | （299 |
| 2.650 | 2．875 | 0 | － |  | － | 22 | 6．500 | 0，550 | ${ }^{36}$ | di2 | 350 | 56. | 54 | 10,3 | 0.350 | － 21 | 11 | 103 | 11.1 | ，324 |
| 2.075 | 2.900 | 0 | ： | ： | 0 | A | 0.550 | 8800 | 46 | 43 | ${ }^{356}$ | 57\％ | S5s | 10.350 | 10.40 | 222 | 1148 | 043 | 124 | 1336 |
| 2.9 | 2.92 | 0 | $\bigcirc$ | 9 | 8 | ${ }^{28}$ | ${ }^{6.500}$ | 8，850 | 857 |  |  | 590 |  | 10．08 | ${ }^{10.45}$ | ${ }^{2} 232$ |  |  |  | ， 364 |
| 2，950 | 2，975 | ： | ${ }_{0}$ | ${ }_{0}$ | $\bigcirc$ | 33 | 6.700 | 6．750 | 476 | 484 | 38. | 600 | 576 | 1.500 | 10．550 | ${ }_{3,252}$ | 1，1\％ | 107 |  | 374 |
| 2.975 | 3，000 | 0 | 0 | $\bigcirc$ | 0 | 1 | 6.750 | 8.000 | 180 | 267 | 390 | ${ }^{6} 09$ | 588 | 10.550 | 10.608 | 262 | ， |  | 1 | 1386 |
| 3.000 3 | 3．050 | ： | － | $\bigcirc$ | ： | ${ }^{4}$ | \％ 180 | 8．050 | Sos | 18 | 396 | 619 |  |  |  | ${ }^{2} 22$ | 1，189 | 990 |  | ${ }^{139}$ |
| 3.100 | 3，150 | ${ }_{0}$ | － |  | － | 53 | 6.800 | 6990 | S14 | ${ }_{49}$ | ${ }^{406}$ | 688 | 608 | ${ }^{10,050}$ | 10.750 10,750 | ${ }^{1282}$ | 1.207 | ，109 | 1 | 1.424 |
| 3.150 | 3．200 | 0 | 0 | 0 | ${ }^{\circ}$ | 58 | 4.950 | 7.000 | ${ }_{5}^{524}$ | 503 | 42 | 647 | ${ }^{616}$ | 10.75 | 10，000 | 302 | 1276 | 119 | 1524 | 1436 |
| 3，2200 | 3，300 | $\bigcirc$ | $\stackrel{\square}{0}$ | $\stackrel{\square}{0}$ | ${ }_{1}$ | ${ }_{80} 6$ | 7.000 | 7．050 | （533 | S12 | ＋130 | 657 | ${ }_{6}^{624}$ | ${ }_{\substack{10.9500 \\ 10.950}}$ | （10，900 | ${ }^{1.312}$ | 12 | ${ }^{1} 128$ | 15 | 469 |
| 3，200 | 3，350 | 。 | 。 |  | 18 | 76 | 1，100 | 1.150 | 552 | 530 | 446 | ${ }_{676}$ | 660 | ${ }_{1} 1.900$ | ${ }^{10,950}$ | 1332 | 12 | 1,14 | 1．561 | 1414 |
| 3.3 | ${ }^{3.4}$ | ： | $\bigcirc$ | ： | 25 | 83 | r．150 | 7．200 | ${ }_{5}^{562}$ | S39 | 456 | 685 | ${ }_{648}^{648}$ | 10.950 | 1.000 | 1.363 | 1253 | ， 15 | 1574 | 1.466 |
| 3.450 | ${ }^{3.550}$ | ： | ： | ： | 33 | ${ }_{95}^{89}$ | ${ }^{7} 7.250$ | 7.300 | 581 | 5489 | ${ }_{\text {a }}^{4} 1$ | ${ }_{778}^{697}$ | ${ }_{684}^{656}$ | ${ }^{11,000}$ | ${ }^{11,050}$ | ${ }^{1} 1363$ | ${ }_{1272}^{262}$ | ＋166 | ${ }_{1.599}^{1.586}$ | 1899 1511 |
| 3，500 | 3，550 | 0 | － | 0 | 46 | 102 | 7300 | 7.350 | 590 | 566 | 40 | 716 | ${ }^{6} 2$ | 11.100 | 11，150 | 1373 | 12 | 1，185 | 1611 | 1.524 |
| 3.5 | 3.600 3.650 | 0 | $\bigcirc$ | ： | 53 | ${ }_{11}^{108}$ | 7350 | 7，400 | ${ }_{6}^{600}$ | 575 | ${ }^{468}$ | 729 | 690 | 11.15 | 11.200 | 138 | 1290 | 1195 | 1624 |  |
| 3.650 | 3， 3.750 | － | ： |  | ${ }_{67}^{60}$ | 121 | li，400 | 7，550 | ${ }_{619}^{609}$ | － 593 | 505 | ${ }_{751}$ | ${ }_{696}^{686}$ | ${ }^{112} 21250$ | 11,300 | ${ }^{1399}$ |  | ${ }^{1} 204$ | ${ }_{1}^{1.651}$ | 1．549 |
| 3，700 | 3.750 | － | － | － | 74 | 127 | 1，500 | 1，550 | 628 | 602 | 514 | 162 | 706 | 11,300 | 11，35 | 1，413 | 1，318 | 1223 | 1，665 | i，514 |
| 3. | ${ }^{3.800}$ | ： | ： | $\bigcirc$ | ${ }_{89}^{81}$ | 133 | 7.550 | 7．600 | （638 | 6 | ${ }_{511}^{522}$ | 783 | 715 | 11，350 | ${ }^{11,400}$ | 1423 | ${ }^{1.327}$ | 1223 | 1.679 | ${ }^{1.586}$ |
| ${ }^{3}, 850$ | 3.900 |  |  |  | 96 | 1186 | 7.650 | ， | 657 | 629 | 539 | 795 | 733 | 11，450 | 1i，500 | ${ }^{1} 1833$ |  | 1.25 | 1.607 |  |
| 3.800 | 3．950 | 1 | 11 | 0 | 104 | 153 | 7.700 | 7，750 | 666 | 636 | 548 | 806 | 143 | 11.500 | 11，350 | 1453 | 1.355 | 1.261 | 1，721 | 1.624 |
| 4.0850 | 4，000 | $\begin{array}{r}18 \\ 25 \\ \hline 18\end{array}$ | ${ }_{25}^{18}$ |  |  | ${ }_{166}^{159}$ | T，7，1500 | ${ }_{\substack{7,800 \\ i, 650}}^{\text {，}}$ | 676 605 | 647 656 | S656 | ${ }_{888}^{817}$ | 752 761 | 11，550 | 1．680 | ＋464 | ${ }_{3}^{364}$ | 1812 | ${ }_{1}^{1,735}$ | ${ }^{1.637}$ |
| 4050 | 4.100 | 32 | 32 | $\bigcirc$ | ${ }^{126}$ | 173 | 7.550 | 1．900 | 695 | ${ }^{665}$ | ${ }_{6} 6$ | ${ }_{89} 8$ | 770 | 11，65 | 11， | 48 | 1.363 | 129 | 170 | ． 1.665 |
| 4，100 | 4，150 | 39 | 39 |  | 14＊ | 179 | 7，900 | 7.950 | 706 | 6 | 58. | Sos | 780 |  | 11，75 | ＋19 | 1．292 | 129 | 777 | 1.679 |
| 4，1200 | 4，200 | ${ }_{53}^{26}$ | ${ }_{63}^{46}$ | 14 | 141 149 165 | ${ }^{196}$ | ${ }^{7} .8500$ | ${ }^{8.000} 0$ | 716 <br> 727 <br> 28 | ${ }_{6}^{698}$ | ${ }_{5}^{599}$ | ${ }_{872}^{861}$ | 78 |  | ${ }^{11.000}$ | ． 504 | 1．401 |  | ${ }^{1.791}$ | ${ }^{1693}$ |
| 4.300 | 4，350 | ${ }_{67}^{60}$ | ${ }_{6}^{60}$ | 18 | 157 165 | 206 | ${ }^{\text {8．0．100 }}$ | 8．150 | 748 | 712 | ${ }_{616}^{607}$ | ${ }_{89}^{889}$ | ${ }_{817}^{807}$ | 11，98 | ${ }^{11.9950}$ | 1.534 | ${ }_{1}^{1.420}$ | ${ }_{1}^{1328}$ | ${ }_{1033}^{1819}$ | ${ }^{\text {c，}} 1.731$ |
| 4.350 | 4．400 | 7 | 74 | ${ }^{32}$ | 13 | 213 | 8.150 | 0.200 | ${ }_{7} 789$ | 722 | ${ }_{6}^{625}$ | ${ }_{9} 905$ | ${ }^{828}$ | 11.95 | ${ }^{12.000}$ | 1．544 | 1438 | 1348 | 1897 |  |
| 4,450 | － 4.500 | ${ }_{89}^{81}$ | ${ }_{88}^{81}$ | 46 | ${ }_{169}^{161}$ | 227 | ${ }_{6} 8.250$ | ${ }_{6,300}^{8.230}$ | 769 779 | （74， | 638 664 | ${ }_{927}$ |  | 12， | ，12，100 | － 1.554 | ${ }_{1456}^{14.4}$ |  | 1.8 | ${ }_{77}$ |
| 4.500 | 4.550 | 96 | 95 | 53 | 197 | 234 | －． 300 | 8.350 | 190 | 750 | 653 |  | ${ }_{861} 8$ | 12.10 | 12，15 | 1，574 | 1.466 | ${ }_{1} 1368$ | 1.989 | 1，799 |
| 4.650 | 4．850 | 104 | 102 109 | 60 60 | 205 | 241 | －0．350 <br> e． 400 | 8，400 | ${ }_{80}^{800}$ | ${ }_{769} 760$ | ${ }_{672}^{663}$ | 9896 | ${ }_{883}^{872}$ | ${ }_{12}^{12.15}$ | ${ }_{1225}^{12.20}$ | 158 | ${ }_{1}^{1685}$ | ${ }_{1}^{137}$ | ${ }^{1.903}$ | ${ }_{1}^{8805}$ |
| 4,650 | 4.780 | 119 | ${ }_{116}^{109}$ | ${ }_{74}$ | ${ }_{221}^{213}$ | ${ }_{255}^{248}$ | 8，450 | 8，500 | ${ }^{821}$ | 799 | ${ }_{682}^{672}$ | 971 | ${ }_{894}^{883}$ | 12．25 | 12，380 | 1. | 1.1984 | 1386 <br> 1393 | 1.931 |  |
| 4，700 | 4，750 | 126 | 123 | 81 | 229 | 262 | 0.500 | 0.550 | ${ }^{33}$ | 788 | 691 | 982 | 905 | 12，30 | 12，35 | 1.616 | 1.504 | 1403 | 1.945 | 1867 |
|  | 480 | ${ }_{1}^{134} 1$ | 130 <br> 137 | ${ }_{95}^{98}$ | 238 <br> 246 <br> 28 | $\xrightarrow{269}$ | ${ }_{8.600}^{8.550}$ | ${ }_{\text {a }}^{600}$ | （842 | ${ }_{80}^{798}$ | 701 710 | 1．004 | 927 | 12.330 12.200 | 12，400 | 1．626 | ， 5 | 1 | 1973 |  |
| 4.850 | 4.900 | 149 | ${ }_{14} 4$ | 102 | 255 | 284 | 8． 350 | 8.700 | 863 | $81 ;$ | 120 | 1015 | 996 | 12，450 | 12300 | 1.647 | 1533 | 1430 | 1.987 | ${ }_{1889}$ |
| 4.990 | 4.950 | 157 | 152 | 109 | 263 | 291 | 8.700 | 6.750 | ${ }^{874}$ | ${ }^{226}$ | 729 | 1026 | 949 | 12.500 | 12.550 | 1656 | 1.542 | 148 | 2.001 | 1.903 |
| 5.8000 | 5．000 | 165 173 | 160 168 | 116 123 | ${ }_{280}^{272}$ | ${ }_{305}^{298}$ | 8，750 | 8．800 | ${ }_{895}^{864}$ | ${ }_{\text {845 }}^{836}$ | 739 788 | 1098 | 960 | ${ }_{12}^{12.560}$ | ${ }_{\text {12，}}^{12.200}$ | 1668 1679 | ${ }_{1}^{1552}$ | 1149 |  | ${ }_{1}^{1937}$ |
| 5.050 | ${ }_{5}^{5.1000}$ | 181 | ${ }_{176}^{166}$ | 130 | ${ }_{269}^{289}$ |  | 8.850 | 8,900 | ${ }^{895}$ | 895 | ${ }_{758}$ |  | 992 | ${ }_{12,650}^{12.60}$ | ${ }_{1}^{12,700}$ | ． 68 | ， 515 | 1.156 |  |  |
| 5． 100 | 5.150 | 189 | ${ }^{184}$ | 137 | 297 | 320 | 4.300 | 8.850 | 916 | 864 | 767 | 1070 | 993 | 12.700 | 12.750 | 1700 | 1.581 | 147 | 2057 | 1，959 |
| 5，150 | 5．200 | 197 | 192 | ${ }_{14}^{14}$ | ${ }^{306}$ | 328 | 1．950 | 9，000 | ${ }^{926}$ | 884 | 771 | 081 | 04 | 12.75 | 12.800 | 1710 | 591 | 1.486 | 2071 |  |
| ${ }_{5,250}$ | ${ }_{5}^{5.350}$ | 205 | ${ }_{208}^{208}$ | 159 | ${ }_{324}$ | ${ }_{34}^{336}$ | ${ }_{9,050}^{9.000}$ | 9，050 | ${ }_{987}^{937}$ | ${ }_{893}{ }^{868}$ | ${ }_{795}^{786}$ | 1092 103 | 1015 | 12．080 | ${ }^{12.850}$ | 1 | 610 | ［195 | ${ }_{2}^{2089}$ |  |
| 5.300 | 5，350 | 221 | 216 | 166 | 334 | 352 | 9,100 | s，150 | 958 | 902 | 805 | $11 / 4$ | 1037 | 12.90 | 12，950 | 1.742 | 1.620 | is14 | 2113 | 2.015 |
| S．350 | 5．4．400 | 229 236 | ${ }_{232}^{224}$ | ${ }_{189}^{178}$ | 343 353 | ${ }_{368} 36$ | ¢． 8150 | ：，200 | ${ }_{97}^{968}$ | ${ }_{921}^{912}$ | ${ }_{824}^{815}$ | ${ }_{136}^{125}$ | 1.048 | 12，95 | ${ }_{13}^{13.00}$ | 1763 | ${ }_{1639}^{1.629}$ | ${ }_{\substack{1523}}^{152}$ | ${ }_{2}^{2} 127$ |  |
| 5.450 5.500 | cisiso | 246 255 | 240 248 | ${ }_{198}^{199}$ | ${ }_{362} 3$ | ${ }^{3} 766$ | 9，250 | ¢， 300 | －989 | 940 | ${ }_{834}^{834}$ | 1149 | 1.070 | ${ }^{13.050}$ | ${ }_{13} 3.10$ | 173 | 1649 | 1541 | 2， 155 |  |
|  |  |  | 2488 | 196 | 372 | ${ }^{368}$ | 9．300 | 2.350 | 1000 | 940 | ${ }^{843}$ | 116 | 1.061 | 13.100 |  | 1784 | 1.058 | 1.551 | 2169 |  |
| 5.5000 | 5．650 | 263 | 256 264 | 211 | ${ }_{391}^{361}$ | ${ }_{600}$ | \％．350 | $\stackrel{2.400}{0.450}$ | ${ }_{\substack{1010 \\ 1021}}^{1.01}$ | 9390 | ${ }_{862}^{858}$ | ${ }^{1,1784}$ | 1,1092 | ${ }_{13,20}^{13.20}$ |  | 1794 1809 | ${ }^{1.678}$ | （1560 | ${ }_{2}^{2.193}$ |  |
| 5，700 | 5.700 <br> 5.750 | 280 289 | ${ }_{280}^{272}$ | 219 226 | 800 | 408 <br> 16 <br> 16 | 9.5450 | ${ }^{\text {0．550 }}$ | ${ }^{1.031}$ | ${ }_{978}^{99}$ | 872 861 | 1.1298 | $\stackrel{1}{11125}$ | ${ }_{13}^{13.2500}$ | 13．350 | ${ }^{1.915}$ | ${ }^{1.687}$ | （ $\begin{aligned} & \text { 578 } \\ & 1.597 \\ & 1\end{aligned}$ | $\substack{2.214 \\ 2,230}$ |  |
| 9．750 | \＄800 | 297 | ${ }^{289}$ | 234 | 419 | ${ }^{24}$ | e．s50 | 8.600 | 1052 | 988 | 891 | 1.224 | 1.136 | 13.350 | 13.400 | 1036 | 1.707 |  |  |  |
| 3.000 <br> 80 | si， | 306 315 | － 305 | 249 | －${ }_{48}^{42}$ | ${ }_{4}^{43}$ | 0．800 | p．aso | ${ }^{1063}$ | 997 | ${ }_{90}^{900}$ | 236 | $\stackrel{1.149}{1+161}$ |  |  | 957 | 1717 | ${ }^{1.506}$ | 2．262 |  |
| 5.000 | 5.950 | 324 | 314 | 256 | 448 | 488 | 9，700 | 9，730 | 1.084 | 1.016 | 919 | 1，261 | i，174 | ${ }^{13}$ 1，500 | 13，5so | ${ }^{1.868}$ | 1，726 | ${ }^{1.624}$ | ${ }_{2}^{2.278}$ | 2，163 |
| 50 | ${ }_{\text {8，}}^{8.000}$ | ${ }_{343}^{336}$ | ${ }_{332}^{323}$ | 264 | 487 | ${ }^{456}$ | \％．750 | 9．400 | 1094 | ${ }_{1}^{1026}$ | ${ }_{929}^{929}$ | 1.274 | 1.186 | 13.550 |  | 1878 | 1745 | 1634 | 2.310 | 219 |
| ${ }^{8} .0050$ | 6.100 | ${ }_{353}$ | 334 | ${ }_{279}^{27}$ | 476 | 172 | ${ }_{0} .650$ | \％．800 | 1116 | 1046 | 988 | 1.299 | 1 |  |  | oninuas | nnou |  |  |  |




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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 14，550 | 14，60 | 1.909 | 1.773 | 653 | 2.390 | 2.278 |  | 14.750 | 1.946 | 1.908 | 1.681 | 2438 |  | 14.850 | 14，900 | 1964 | 842 | 1709 |  |  |
| 14.000 |  |  | 1.785 | ${ }_{1}^{1.663} 1$ | 122 | 2310 |  |  |  |  |  | 2454 <br> 2420 |  |  |  |  |  |  |  |  |
| Tabie 5－Returns ciaiming FIVE exemptions（and not litemizing deductions） |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 4．450 |  |  |  |  |  | 7.950 | 0.000 |  | 13 |  | 55 | 190 |  |  |  |  |  |  |  |
| 4，4500 | 4，550 |  |  |  |  |  |  |  | ${ }_{4}^{438}$ | ${ }_{4}^{422}$ | 35 | 51 | 596 |  |  | 1 |  |  | 13 | 261 |
| ${ }_{4}$ | 4，600 |  |  | ${ }_{0}$ |  | 13 | ${ }_{8,100}$ | ${ }_{8,150}^{8.100}$ | ${ }_{45}$ | ${ }_{49}$ | 366 | ¢81 | S14 | 11.65 |  |  | 105 |  |  |  |
| 4，600 | 4,650 |  | － | － |  |  | 8，150 |  |  | 449 |  | 590 | 524 |  |  |  |  |  |  |  |
| 4.080 | 4,700 4.750 |  |  |  |  |  | 8.250 | 0300 | ${ }^{476}$ | 456 | 982 | 600 | 533 |  |  |  |  |  |  |  |
|  | 1，800 |  |  | ： | 11 |  | 8.300 | 0.35 | ${ }_{495}$ | ${ }_{8}^{467}$ | 398 | 669 66 | （533 |  |  |  |  |  |  |  |
|  | 4.850 |  |  |  |  |  | 8350 |  | 505 | A85 | 406 | 629 | 562 |  |  |  |  |  | 1436 |  |
| 4 | 4 |  |  | ： | ${ }_{32}$ | 48 | 8.400 | 500 | 24 | 194 | 414 | 638 647 645 | 577 |  |  |  | 1 | 1 |  |  |
| 4.950 | 5.000 |  | 。 | － | 39 | 60 | ${ }_{0} 8.500$ | 5 | $\begin{array}{r}52 \\ 533 \\ \hline 53\end{array}$ | ${ }_{512}$ | 430 | 657 | 56 | 12，050 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  | 438 | 66 | 500 | 12.1 |  |  | 1 |  |  |  |
| 5．1000 | 5，190 |  | － | － | 53 | ${ }_{78}^{72}$ | ${ }^{8,685}$ | 8．650 | 552 562 5 | 531 539 53 | 456 | 576 | 609 |  |  |  | ， |  |  |  |
| 5．1500 | 5.209 |  |  | 0 | 57 | ${ }^{5}$ | ${ }^{\text {er }}$ | 950 |  | 548 | 463 | 696 | ${ }_{6} 6$ | ${ }_{12}^{12,250}$ | 12，30 |  | 1.16 |  |  |  |
|  |  |  |  |  |  | 1 |  |  |  | 557 |  |  | 638 | 12,300 |  |  |  |  |  |  |
| 5，25 | 5，350 |  | － |  | ${ }_{8}^{81}$ | ${ }_{9}^{97}$ | ${ }_{\text {f，850 }}$ | ${ }_{\substack{8,950 \\ 8,900}}^{\text {8，850 }}$ | 5900 | 566 | ${ }_{488}^{480}$ | 788 | 547 |  |  | 26 |  | ：13 |  |  |
|  |  |  |  | － | 96 |  | ${ }^{0} 9.900$ | ${ }_{0}^{0,950}$ | 609 | 584 | 497 | 770 | 665 | 12.4 |  |  | 2 |  |  |  |
| 5.4 | 8，450 |  | 1 | 0 |  | 116 |  | 9000 | 619 | 593 | 305 |  | 25 | 12.5 |  |  |  |  |  |  |
| 55.5 | 5，5500 | 25 |  | $\bigcirc$ | 119 | $\underset{\substack{122 \\ 129}}{129}$ | ${ }^{9,0000}$ | 9，050 | ¢ 6 6， | 602 601 | （14 | $7{ }^{62}$ | 685 696 | 12，60 | ${ }_{\substack{12,60 \\ 12.65}}$ | 131 | 1．228 | 1． 162 |  |  |
| S．100 | 9，000 | 32 39 | 32 39 | ${ }_{0}^{\circ}$ | 126 | 135 | 8，100 | ¢， 9 | 607 657 | 20 | 31 | 784 | 18 | 12.050 12700 | 12 | ${ }_{\text {＋}}^{1325}$ | 124 |  |  |  |
| 3，050 | 9，700 | ${ }^{45}$ | 86 | $\stackrel{4}{4}$ | 析 | 146 | 9，200 |  | 666 | ${ }^{638}$ |  | 806 | 9 |  |  | 345 | 125 |  |  |  |
|  | ci， | 53 60 | 53 60 | 11 | 157 | 754， | － 9,250 | ， 9 | ¢ 676 | 55 | 556 565 565 | 828 | 51 | 12， 12. |  | 356 <br> 365 | 123 |  |  |  |
| 5.100 | 9，530 | 67 | 67 | 25 | 165 | ${ }^{6} 8$ | 9，350 | ，400 | 695 | 665 | 573 | 839 | 162 | 12.80 |  | ， | 1.28 | 1210 | 1．693 | ${ }^{599}$ |
| 150 | 5，900 | ${ }_{81}^{74}$ |  |  | 173 |  | 9，400 | 9，450 | 706 716 | 684 | 590 | ${ }_{8}^{850}$ |  |  |  | ＋396 | 13 | ，228 |  |  |
| 3.180 8.850 | 5．950 |  | ${ }_{88}^{81}$ | 39 45 45 |  |  | 9，550 | ${ }^{9.5500}$ | 716 727 | 684 693 | 59 | 881 | 95 |  |  | 396 <br> 06 | 1.302 <br> 1.3 <br> 1 | 1226 | ${ }_{1}^{1735}$ |  |
| ${ }^{0.000}$ | 8．059 |  |  | 53 | 197 | 195 | 9.550 | 9.600 | 237 | 703 | 607 | ${ }^{88}$ | 806 | 13，100 |  | 416 | 132 | ． 242 | 74 |  |
| 0．050 | ${ }_{8}^{8,150}$ | 104 | 102 | 67 | ${ }_{2}^{205}$ | 201 | 8．600 | 9，850 | ${ }_{7}^{748}$ | 72 | 616 | 95 | 28 | 13.150 |  | 426 | ， 3 | 258 | 1763 | ． 685 |
|  | 8，200 | 119 | 116 | 74 | 221 | 215 |  | 9， | 769 | 731 | ${ }_{634} 6$ | 916 | 939 |  | 15．20 | ${ }_{446}$ | ， | 126 | i，791 | 693 |
| 0.260 | 8，230 | 126 | 123 | 81 | 229 | 222 | 9，750 | 9．800 | 779 |  |  | 927 | 050 | 13，300 |  | 146 | 135 |  |  |  |
| ${ }_{0}^{0.350}$ | ${ }^{8.7350}$ |  | 13 <br> 13 <br> 13 <br> 18 | 95 | 24 | 236 | 9. |  | 800 | 750 780 | ${ }_{6}^{653}$ | 938 | 861 | ${ }_{13.400}$ |  | ${ }^{476}$ | 1.37 | 1290 |  |  |
| a， $\begin{aligned} & 0.300 \\ & 0.400\end{aligned}$ | \％，490 | 157 | 152 | 102 109 | 285 283 | 243 240 | 9，980\％ | （9，950 | 101 8121 | 769 779 | 672 682 | 9971 |  | ${ }_{13}^{13.45}$ | ， 11.5 | ＋ 1.68 | ＋1．39 | 13 | 1．88 | （1769 |
| ． 350 | 8．500 | 173 | 190 | 15 | 27 | 5 | ， | ． | 831 | 789 | 69 | 92 |  | 13． | 5． | 507 | ， | ， | ， | 177 |
| e．500 |  | 1783 181 | 168 175 178 | 123 | ${ }_{28}^{280}$ | $\xrightarrow{264}$ |  |  | ${ }_{84}^{64}$ | 795 803 | 210 | ${ }^{993}$ | ${ }_{9}^{916}$ | ${ }^{13.15}$ |  | 517 | 14 |  | 19 | B05 |
| ¢ 6800 | 0.830 | 169 | 164 | 137 | 297 | 279 | 10，150 |  | 857 | （1） | 120 | 1．015 | 938 | 13.700 | 13，75 | 1.537 | ¢3 | 1338 | 1.97 | ${ }_{189}$ |
| 0.550 | 8．700 | $\underline{197}$ | 192 200 | 1144 | ${ }_{315}^{306}$ | 293 | 10， | 10,250 10.300 | ${ }_{6}^{666}$ | ${ }_{82}$ | ${ }_{739}^{729}$ | 1 |  |  |  | 1.547 | 1.4 | 1356 | l：931 |  |
| e．750 | 8．7500 | ${ }_{213}^{205}$ | ${ }_{208}^{200}$ | ＋151 | 315 | ${ }_{300}^{293}$ | 10， | 0，750 | ${ }^{675}$ | ${ }_{835}^{827}$ | ${ }_{748}^{739}$ |  | ${ }_{97}^{960}$ |  |  | 1．557 | 1.14 |  | 959 |  |
| 0.000 | 0.850 | 22 | 216 | 166 | 334 | 307 | 10， |  | 693 | 843 | 758 | 1.059 | 982 | 13.90 | ， | 57 | 1.46 | 1370 | 1.973 | 1.875 |
| 0：105 | 0，9，950 | 23 | 234 | 178 181 | ${ }_{353}^{343}$ | 315 321 | 10，4 | 10，450 | 991 901 | 851 859 | 7777 | 1.070 | 1．004 | 1. |  | ${ }_{\text {l }}^{587}$ | 14 | $\left.\right\|_{1387} ^{378}$ | 196 |  |
| ． | 1，700 |  | 240 248 | 1 | ${ }_{362}$ | 331 |  |  | 912 | ${ }_{667}^{69}$ | 786 | 1.092 |  |  |  | ${ }_{608}^{598}$ | 1 | ， | 1015 |  |
|  | 7 |  | 288 |  | 372 |  |  |  |  |  |  |  |  |  |  |  | ， 5 |  |  |  |
| 7.1 | 7.150 | 272 | ${ }^{264}$ | 211 | ${ }_{39} 3$ | 355 |  |  | 946 | 89 | ${ }^{815}$ |  | 048 |  |  | 64 | ＋1516 | 14 | 2057 |  |
| 7,150 7,200 | $\xrightarrow{7,250} 7$ | 289 | 288 | 219 226 | ＋100 | 371 |  | 0，10， | ${ }_{963}^{956}$ | 90 | ${ }^{83}$ | 1.11 | ${ }^{1} 058$ |  |  | 16 | 1535 1545 154 | 14 | ${ }_{2085}^{2.071}$ | ${ }^{9} 9$ |
| 7 | $\xrightarrow{7} 7.350$ | ${ }_{306}^{297}$ | 288 286 | 281 | ＋199 | 379 387 | 10．0． |  | ${ }_{981}^{972}$ | ${ }_{923}^{915}$ | 8883 | ${ }^{1} 11174$ | ${ }_{1}^{1081}$ | 14.4 |  | 168 | ＋155 | 1452 | 2099 |  |
| 7.350 | 1.100 | 315 | 305 | 249 | 438 | 395 | 10，50 |  | 990 | 939 | 652 | 1.166 | 10 | 14. |  | 188 | 15 | 1.10 | 2.12 |  |
| 7，600 | 7，450 | 324 | 314 | 256 | ＊${ }^{\text {A }}$ | 403 | 10.45 | 1，00 | 998 | 939 | ${ }_{872}$ | 1199 | 111 | 14.50 | 14.5 | 170 | 158 | 1 | 2141 | 2043 |
| 7.66 | ${ }^{7.850}$ | ${ }_{333}^{334}$ | ${ }_{332}^{323}$ | 254 | 487 | 11 |  |  | 1.007 | 948 | 89 | 1211 | 125 |  |  | 7 | 15 | 1 |  |  |
| 7.050 | 7，400 | 353 | 31 | 279 | 176 | 428 |  | so | 1．025 | ${ }_{66} 96$ | 800 | ${ }^{236}$ | ，149 | 14，65 |  | ${ }^{1} 746$ | ${ }^{1} 62$ | ， | 169 |  |
| 7，000 | 1，430 | 362 | 350 | 286 | 488 | 434 | 11，150 | י，20 | 1，034 | 97 | 910 | 1.248 | 1.10 | 1，70 | 4，785 | ： 75 | 153 | 1.51 | 2198 | 2.999 |
| 7， 7 | 1，700 | ${ }^{372}$ | 359 | 294 | S85 | S0 |  |  | ${ }^{1043}$ | ${ }_{88}^{97}$ | 919 |  |  |  |  |  |  |  | 2214 |  |
| 7，150 | ＋，100 |  |  |  |  | 458 | 208 | S50 | ． 060 | 999 | 938 | ${ }^{276}$ | 1.199 |  |  | 17 | ${ }^{1} 67$ |  |  |  |
| 7．500 | 7.190 | 100 | 396 | 318 | 524 | deo | 11.306 | ＋1．100 | 1069 | 1.003 | 948 | 1299 | 1211 | 14，900 |  | 18 | 168 | 1553 | ， | 2.15 |
| T，00 | 7，1，50 | ${ }_{1}^{119}$ | 395 | ${ }_{334}^{326}$ | S433 | ${ }_{482}^{77}$ | 11.40 | ${ }^{111,460}$ | 1：078 | 1.011 1.019 |  | ${ }_{1.324}$ | ${ }_{1230}^{224}$ | 14，950 | 18，000 | 1821 | 1693 | 1.562 | 2278 | 2.189 |


| Table 8-Returns claiming EIGHT exemptions (and not itemizing deductions) (Continued) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| coter | $\begin{aligned} & \text { mouni } \\ & 10404 \\ & 2,18- \\ & \text { Bu1 } \\ & \text { less } \\ & \text { Ihan } \end{aligned}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  | $\begin{gathered} \text { A. } \\ \text { Single } \\ \text { nol } \\ \text { hoad } \\ \text { of } \\ \text { house } \\ \text { ngld } \end{gathered}$ |  |  |  |  |
| 14,150 | 1420 | 1090 | 1022 | 992 | 1436 | 349 | 14. | 1.560 | 1.152 | 1.079 | 1.030 | 1511 | 1924 | 14.750 | 14800 | t.22 | 1.145 | , 076 | 1586 |  |
| 14,200 | 14.250 | [1099 | $1{ }_{1038}^{1030}$ | ${ }_{998}^{990}$ | ${ }^{1.449}$ | 361 | 14.45 | 14.585 |  | 1090 | 1038 | 1524 |  | 14.686 |  |  | 1.1 | 1086 | 1599 |  |
| 14.300 | 14.350 | ${ }_{1}^{196}$ | 1047 | 1006 | 1474 |  | 14,600 | 14,650 | 1,86 | 1.12 | 1 |  |  |  |  |  |  | 1102 |  |  |
| 14.350 | 44.400 | 128 |  | 1014 | 1486 | 198 | 14.65 | 4,700 |  |  |  | 1561 |  | 14.950 | 15,000 | 1.272 |  |  |  | 1,569 |
| 14.400 | 1445 | :140 | 1068 | 1022 | 1499 | 1 | 4 | 4.7 | 1212 | 134 | 1070 | . 57 |  |  |  |  |  |  |  |  |





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（suo！nวnpap su！z！ Note：If you are ciaiming THIRTEEN or more exemptions（and not itemizing deductions）AND your adjusted gross income is less
OTHER

1975 Tax Computation Worksheet（Use only if your totat income，line 12
1 Enter your total income from line 12 of Form 1040A．．．．．．．．．．．．．．．．．．$\$$
 3 Subtract line 2 from line 1 ．．．．．．．．．．．．．．．．．．．．．．．．． 5 Taxable income（subtract line 4 from line 3）．．．．．．．．．．．．．．．．．．．． 1040A and check the block for Tax Computation Worksheet．（Do Not fle Retain for Yownecher certain married persons living required to file a return．The earned income
credde wowever，certain married persons living reduce any tax l labblity，and
and credit in excess of your tax liabllity will
apart with a dependent chitd as described





Do not complete this Worksheet if you checked the box on Form 1040A，line 3 （Married


 3 Limitation base
4 Subtract line 3 f
$5 \quad 10 \%$ of line 4 ．
6 Earned income credit（subtract line 5 from line 1）．Enter here and
on Form 1040A．line 16d．（Do Not File－Retain for Your Records）． （18）Line 16 d
 Special insturtion Those Who Can Claim the Earned Income Credit Even though you are not required to fite a return becase
the ammount applicable to you under＂Wh
Must File＂on page 2，you should file For come credit（generally $10 \%$ of the amout
on line 9 ）．If you are flling Form 1040 A ， solely to claim the
you need only： （2）Skip line 8， 8 ，
（3）Then fill in 9 through 12 ，
（4）Use Earned Income Credit Workshe $\qquad$ 0.02 pue $\because ⿰ 丬 士$
 N－2，
Note：If you want IRS to compute and
refund your earned income credit，skip
steps（4）and（5）and write＂EIC＂on line
16d． Page 18



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 － Table 11－Returns claiming ELEVEN exemptions（and not itemizing deductions）

| － | 9.200 | 0 | 0 | 0 | 0 | 0 | 11.10011 .150 | 160 | 155 | 137 | 297 | 238 | 13.050 | 449 | 432 | 407 | 666 | 600 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9.200 9.250 | 9，250 | ： | $\bigcirc$ | $\bigcirc$ | ${ }_{1}^{4}$ | － | 11．150 11．200 |  | ${ }_{169}^{162}$ | 154 | ${ }_{\substack{306 \\ 315}}$ | 246 254 | 13.100 13.150 13.150 13.200 | ${ }_{457}^{457}$ | ${ }_{4}^{440}$ | ${ }_{4}^{414}$ | 676 6 | 609 619 |
| ${ }^{9} .300$ | 9，350 | $\bigcirc$ | ： | 0 | 18 | $\bigcirc$ | 11，250 $11,3,200$ | 180 | ${ }_{175}^{179}$ | 159 | ${ }_{324}^{315}$ | ${ }_{263}^{255}$ | ${ }^{13.15 .200}$ | ${ }_{47}$ | 455 | 427 | ${ }_{696} 69$ |  |
| 9，350 | 9，400 | 0 | 。 | 。 | 25 | － | 11，300 11，350 | ${ }_{18} 18$ | 182 | 166 | ${ }_{34} 3$ | 272 | 13，250 13，300 | 481 | 462 | 43 | 707 | 638 |
| 9．400 | 9．450 | ： | ： | ： | 32 39 | $\bigcirc$ | 11,350 <br> 11.400 <br> 11,400 <br> 1.40 | 194 | 1998 | ${ }_{181}^{174}$ | 343 <br> 353 | ${ }_{299}^{280}$ | 13.300 13.350 13.350 13.300 13.150 | ${ }_{497}^{499}$ | 470 477 | ${ }_{481}^{481}$ | ${ }_{7}^{718}$ | 647 687 |
| 9.500 | 9．5so | － | 0 | $\bigcirc$ | 46 | 0 | 11.450 | 207 | 202 | ${ }_{189}$ | ${ }_{362}$ |  | ${ }^{13,400} 13,430$ | 505 | 485 | 455 | 740 |  |
| ${ }_{0} 0.550$ | 9.600 | 0 | － | － | 53 |  | 11，500 11，550 | 214 | ${ }_{209}$ | 196 | 372 | 306 | 13，450 13，500 | 513 | 492 | 452 | 751 | 676 |
| ${ }_{0}^{0.600}$ | 9，650 | 0 | 0 | 0 | 60 | 11 | 11.55011 .600 | ${ }_{22}^{22}$ | ${ }^{216}$ | ${ }_{211}^{204}$ | ${ }^{381}$ | 315 | 13.500 13550 13.550 1.500 | ${ }_{5}^{521}$ | ${ }^{500}$ | 469 | 762 | ${ }^{665}$ |
| － 0.650 | 0.750 | ： |  |  | ${ }_{74} 7$ | 18 25 | 11，500 11，650 | $\underset{\substack{228 \\ 225 \\ \hline}}{ }$ | 222 <br> 222 <br> 20 | ${ }_{219}^{211}$ | 391 400 | 324 334 3 | 13.5550 13.600 13.65000 13.550 | 529 <br> 59 | 515 | ${ }_{483}^{476}$ | ${ }_{784}^{773}$ | 696 707 |
| 9,750 | 9，800 | － | － | － | 8 | 32 | 11，700 1，750 | ${ }_{242}$ | 236 | 226 | 410 | 343 | ${ }_{13,650} 13.7300$ | 545 | 523 | 490 | 795 | 718 |
| 9.000 | 9．850 | $\bigcirc$ | ${ }_{4}$ | $\bigcirc$ | ${ }_{96}^{99}$ | 39 | 11.7501 .1000 | ${ }^{249}$ | ${ }^{243}$ | 234 | ${ }^{419}$ | 353 3 | ${ }^{13,700} 13.750$ | ${ }_{5}^{553}$ | ${ }_{5}^{530}$ | 497 | ${ }^{806}$ | 729 |
| ${ }_{9}^{0.900}$ | 9．9950 | $1{ }_{14}^{4}$ | ${ }_{11}^{4}$ | ： | ${ }^{96}$ | ${ }_{53}^{46}$ | 11．950 11.10 .900 | ${ }_{263}^{256}$ | 249 256 | 241 24 | ${ }_{438}^{429}$ | ${ }_{372}^{362}$ |  | 561 569 | S36 <br> 545 | （120 | ${ }_{828}^{817}$ |  |
| 9.950 | 0.000 | 18 | 18 | 0 | 111 | 60 | 11，900 11，950 | 270 | 263 | 255 | 448 | 381 | 13.850 | 577 | 553 | 519 | ${ }_{839} 8$ | 752 |
| 10．000 | 10，050 | ${ }_{30}^{24}$ | 24 | $\bigcirc$ | 119 125 | ${ }_{7}^{67}$ | 11，950 12.000 | ${ }_{285}^{278}$ | ${ }_{2}^{269}$ | 261 | ${ }_{4}^{457}$ | 39 | 13,900 $13,950.950$ 1,14000 | 585 | ${ }_{560}^{56}$ | ${ }_{5}^{526}$ | ${ }^{850}$ | 773 |
| ${ }^{10} 10.1000$ | 10，150 | ${ }_{36}^{30}$ | 30 36 | ： | －134 | ${ }_{81}^{74}$ | （12，000 12.0050 | ${ }_{292}^{285}$ | ${ }_{283}^{278}$ | ${ }_{274}^{268}$ | ${ }_{4}^{467}$ | $4{ }_{4}^{400}$ |  | ${ }_{601}^{593}$ | ${ }_{5}^{568}$ | （ 540 | ${ }_{872}^{861}$ | 798 |
| 10.150 | 0.200 | 42 | 42 | 4 | 141 | 89 | 12．100 12．150 | 299 | 290 | 280 | ${ }^{486}$ | 419 | 14，050 14，100 | 609 | 583 | 547 | ${ }_{88} 8$ | ${ }^{306}$ |
| 10,200 10.250 | 10.250 | 47 | 47 | 11 | ${ }^{149}$ | 96 | 12．150 12，200 | ${ }_{3}^{306}$ | ${ }^{296}$ | ${ }_{293}^{287}$ | 495 | 429 | 14．100 14．150 | 617 | ${ }_{5}^{591}$ | ${ }_{5}^{555}$ | ${ }^{894}$ | ${ }^{817}$ |
|  | 0．350 | 59 | 59 | 25 | 165 | 11 | 12．250 12．300 | 322 | 311 | ${ }_{300}^{293}$ | 514 | 448 | 14．200 14.250 | ${ }_{633}^{625}$ | ${ }_{506}^{596}$ | 569 | ${ }_{916}^{905}$ | ${ }_{839}^{888}$ |
| 10，350 | 0，400 | ${ }_{65}$ | 65 | 32 | 173 | 119 | 12．300 12．350 | 330 | 319 | 306 | 524 | 457 | 14，250 14．300 | 641 | 613 | 576 | 927 | 850 |
| 10．400 | 10，450 | 71 | 71 | 39 | ${ }^{181}$ | 126 | 12．350 12，400 | ${ }^{338}$ | ${ }^{326}$ | 313 | 533 | 467 | 14．300 14．350 | ${ }_{6}^{649}$ | ${ }^{621}$ | ${ }_{5}^{583}$ | ${ }^{938}$ | 861 |
|  | 0．550 | 84 | ${ }_{83}$ | －468 | ${ }_{197}^{199}$ | 134 141 14 | （12．400 12.42 .450 | 3488 | ． 341 | ${ }_{327}^{320}$ | － 54. | 276 <br> 486 |  | ${ }_{666}^{657}$ |  | ${ }_{597}^{590}$ | 9969 | ${ }_{883}^{872}$ |
| \％，9550 | 10.800 | 90 | ${ }_{89}$ | 60 | 205 | 149 | 12，500 12，550 | 361 | 349 | 333 | 562 | 495 | 14，450 14，500 | 676 | 647 | 605 | 971 | ${ }_{894}$ |
| ${ }^{10.800}$ | 10.850 | ＋96 | ${ }^{95}$ | 67 | ${ }_{2}^{213}$ | 157 | 12.55012 .000 | ${ }^{369}$ | ${ }^{356}$ | 330 | 571 | ${ }_{5}^{505}$ | 14．500 14．550 | ${ }_{695}^{695}$ | ${ }^{656}$ | ${ }^{612}$ | ${ }^{932}$ | 905 |
|  | 0，750 | 109 | ${ }_{106}^{100}$ | ${ }_{81}$ | ${ }_{229}^{221}$ | 173 | ${ }^{12,950}$ | ${ }_{385}^{37}$ | 314 | 354 |  | 524 | 14，500 14，650 | ${ }_{7} 75$ | 674 | 88 | ．004 | ${ }^{927}$ |
| 10.750 | 0，800 | 115 | 112 | ${ }_{86}$ | 238 | 181 | 12，700 12，750 | 393 | 319 | 360 | 600 | 533 | 14．650 14，700 | 716 | 684 | 635 | 1.015 | 938 |
| 000 | 0，450 | 121 | ${ }^{118}$ | 95 | 248 | 189 | 12，750 12，000 | 401 | 387 | 367 | 609 | 43 | 14.70 | 127 | 693 | 643 |  |  |
| 10．050 | ． 900 | ${ }^{128}$ | ${ }^{124}$ | 102 | 255 | 197 | 12，300 12，850 | 409 | 394 | ${ }^{374}$ | 619 | 552 | 14.75014 .0 | ${ }^{737}$ | ， | 859 |  | 960 |
| 500 | ． 950 | ${ }^{134}$ | ${ }^{136}$ | 109 | ${ }_{27}^{263}$ | ${ }_{2}^{205}$ | 12．850 12.8000 | ${ }^{417}$ | 402 | ${ }^{360}$ | ${ }^{628}$ | ${ }_{5}^{562}$ | 14．000 14．050 | 748 | 712 | 659 | ．048 | 971 |
| 10，950 | ，000 | 140 | 136 | 116 | 272 | 213 | 12，900 12.950 | ${ }^{2}$ | 409 | ${ }^{397}$ | ${ }^{638}$ | 571 | 14．050 14．900 | 758 | 722 | 667 | 1，059 | 982 |
| ［17，000 | 11.050 | ${ }_{153}^{147}$ | ${ }_{148}^{142}$ | ${ }_{130}^{123}$ | ${ }_{299}^{280}$ | ${ }_{229}^{221}$ | 12．090 13.0000 | ${ }_{4}^{433}$ | ${ }_{4}^{417}$ | 394 401 | ${ }_{6}^{647}$ | 581 590 |  | 769 779 | 731 | ${ }_{683}^{675}$ | 1.070 | ，${ }^{993}$ |






Tax on Premature Distributions-
line 58
If you cashed in your individual

 of such excess. See page 10 .
Who Must file


 Tax Tables have been increased to
cover incomes up to $\$ 15,000$.

$$
\begin{aligned}
& \text { Purchase of New Principal Residence } \\
& \text { Credit-line } 53 \\
& \text { If after March 12, 1975, you pur. } \\
& \text { chased and occupied a new principal } \\
& \text { residence that was constructed or be- } \\
& \text { ing constructed before March } 26 \text {. } \\
& 1975 \text { you may be able to claim a } 5 \% \\
& \text { credit based on the purchase price. } \\
& \text { See page 10. }
\end{aligned}
$$

Arrangement-line 40 (b)
You may be able to deduct up to
a limit of $\$ 1.500$ of payments made
to individuai retirement accounts. or
or individual retirement annuities or
bonds See page 10 .
Forfeited Interest Penalty for Prema-
ture Withdrawal from Time Savings
Accounts-line 41 You can deduct a forfeited interest
penalty for premature withdrawat
from a time savings account. See
page 10 .
 Please note these important new
changes that have been made because
of revisions in the tax laws Credit tor Personal Exemptions-
line 16 (b)
This new credit of $\$ 30$ for each ex.
emption clammed on line 6 (d) is avail.
able to all filers. See page 7 .
(э)โ乙 әи!!——!рэдว әшоэи рәияз 'sd!t 'sa!ueles 'sasem payodal nox
pue 000 ' $8 \$$ ueyt ssal s! GI aul II






on unpaid taxes. and other disadvantages
to the taxpayer.
The routine uses which may be meda of







This will be the principal notification






tion and to permit processing the returns
(section 6109 and the Regulations pertain-
ing thereto).

| The principal purpose for soliciting tax teturn information is to administer the Internal Revenue laws of the United States. This includes the determination and collection of the correct amount of tax. In addition, with respect to U.S. Individual Income Tax Returns, IRS is soliciting information concerning plece of residence for the Bureau of the Census for revenue sharing and other Census purposes. The completion of all appropriate items requested by the return forms and related data is mandatory except for the Presidential Election Campaign Fund designation on the U.S. Individual Income Tax Returns, which is voluntary. |
| :---: |


jeyz sapinodd $\square \angle 6$ to to por KJenidd all
$\begin{aligned} & \text { The Privacy Act of inform individuals. } \\ & \text { each Federal Agency infor }\end{aligned}$
$\begin{aligned} & \text { whom it asks to supply information, of the } \\ & \text { authority for the solicitation of the infor- }\end{aligned}$
$\begin{aligned} & \text { mation and whether disclosure of such in. } \\ & \text { formation is mandatory or voluntary: the }\end{aligned}$
formation is mandatory or voluntary: the
$\begin{aligned} & \text { information is to be used; the routine uses } \\ & \text { which may be made of the information; and }\end{aligned}$
$\begin{aligned} & \text { the effects on the individual of not provid- } \\ & \text { ing the requested information. This notifi- }\end{aligned}$
$\begin{aligned} & \text { returns, and any subsequent inquiries nec- } \\ & \text { essary to complete, correct, and process } \\ & \text { the returns of taxpayers to determine the }\end{aligned}$
$\begin{aligned} & \text { the returns of taxpayers to determine the } \\ & \text { correct tax liability and to collect any un- }\end{aligned}$
cording to the forms and reguiations pre.
$\begin{aligned} & \text { quired tomake retums, statements, or other } \\ & \text { documents shall include their Social Secu- }\end{aligned}$
Page 2


## レ <br> , E, <br> $R$, and $S E$



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| IRS will figure your tax if your in come on line is is $\$ 20,000$ or less. was only from wages. salary and tips. div1- dends, interest, pensions and annuities. and you want to take the standard deduction. <br> All you do is <br> 1. Place your name and address label on your return. or fill in name, ad dress, and socisl security number. Also till in occupation and revenue sharing blocks. Dn a joint return, show names. social security numbers and occupa. tions of both you and your spouse it you are married. give social security | numbers of both you and your spouse even though you file separately <br> 2. Fill in lines 1 through 7 . <br> 3. Check appropriate "Yes" or "No" box (es) on line 8 (Presidential Election Campaign fund). <br> 4. Fill in lines 9 through 15. lines 17. 19. 21a, b. and e. if ne cessary. Also. attach Form 4683 (Foreign Bank AC. <br> 5. On a point retur your spouse's income separately in the space below the line 15 entry space so IRS can figure your tax in the way that will give you the smallest tax. |  |
| :---: | :---: | :---: |

Instructions for Page 1 of Form $1040 \quad \begin{gathered}\text { (a) Your unmarried child, grandchild } \\ \text { osier child or stepchid. }\end{gathered}$
$\begin{array}{ll}\text { Filing Status } & \begin{array}{l}\text { Spouse?" If so, use the Snngle filing status } \\ \text { or, te you qualify, Unmarried Head of } \\ \text { Housenold. }\end{array}\end{array}$ $\begin{array}{ll}\text { Decide How You Should File } & \text { Housenold to Remember on a Separate Re- }\end{array}$ Things to Remember on a Separate Re-
turn. Check the box on line 3 . Marryed
filing separately.: it both you and your spousf
spouse's tuil name in the space provided on
 Were You Married or Single?--If you
were married on December 31 , consider were married on December 31 , considen
yourself married for the whole year. If you on December 31. consider yourself single for the whole year. if you were a Married
person ilving apart trom your spouse. as
described on this page, consider yourselt single for the whole year.
If your spouse died during 1975, con. Merried People.-Should you file foint or separate returns?
Joint Return.-In most cases, married couples will pay fess tax if they file jointly
You and your spouse can file o joint o. turn even "1 you did not live together for
the full year. or it one of you was a resident
alien for the whole year. But you cannot file Jointly it one of you was a nonresident
slien at ony tma during the year. Both you and your spouse are responsible tor any tax
due on joint return so if one of you does
not pay. the other will have to. Things to Remember on a Joint Re.
Tol
The turn.-Use the mailing label sent you with
your oturnitit shows names and social se
curity numbers of both you end your cunty numbers of both you did not re.
spouse. If it does not, or 1 you did
celve o tabel. show first names and middole initals of both. For example: John F. and for both. Show alt income, exemptions,
and deductions of you and your spouse. Both of you must sign the return.
Separate Returns. - You can file sep Separote Returns. - You can ifie see
arately if both you and your spouse had in.
come or il only one of you had income.
 ttamizes deductions. the other must item,
ize. If one takes the percentage standard


 only fort the tax. due on your own return.
you and your spouse five in a community you and your spouse both rtemize deduc.
property State and
tions. those paid from toint funds can be
divided equally between you. Get Publica. tion $\mathbf{\$ 5 5}$, Community Propeny Tax Savings. - Before you file a separate
return, see it you can reduce your tax by
meeting the yosts descrbed in "Were

Line 21 c -Earned Income Credit.-





 6 Adjusted gross income (from form 1040 , line 15 )
7 Amount from line 5 or line 6 , whichever is larger
8 Enter $10 \%$ of line 5 but not more than $\$ 400$
if line 7 is $\$ 4,000$ or less, do not complete the rest of this worksheet 6 Adjusted gross income (from form 1040 , line 15 )
7 Amount from line 5 or line 6 , whichever is larger
8 Enter $10 \%$ of line 5 but not more than $\$ 400$
if line 7 is $\$ 4,000$ or less, do not complete the rest of this worksheet










 Or, il you are due a relund, subtrack line
penaity amount from overpayment on line
Line 26 -overpayments credited to



 but enter the amount from line 8 on Form 1040, line 21c. 9 Amount from line 1 Subtract line 10 from lin
12 Enter $10 \%$ of line 11 Earned Income credit (subtract ine 12 from line 8). Enter here and $\qquad$






| The following list shows the tax rate on a gallon of gasoline in each State based on information available on Septernber 1， 197s．Find the rate for your State．Then use the table below to find how much tax |  |  |  |  | to deduct for the number of miles you drove your car．If your car had 4 cylinders or less，deduct half the table amount．If the rate for your state changed during 1975，find your deduction for the miles |  |  |  |  | you drove at each rate，and add the two amounts． <br> If your records show that you paid more than the amount shown in the table，you can deduct the larger amount． |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Alabama 7 C <br> Arizona 8 e <br> Arkansas 8.5 e <br> Califomla 78 <br> Connecticut 10 j <br> elaware 9 ： <br> Oist．of Columbia 88 <br> Florida 8 \＆ | Georgia 7.5 t <br> Hawall 5 C |  |  |  | Maine 9e |  |  |  | Montana $=7 \mathrm{c}$ <br> （atter June 30． $7.75 q$ ） | Ohlo 7t ${ }^{\text {Oklahoma 6．588 }}$ |  |  |  |  |  |  |  |
|  |  |  |  |  | Massachusetts 7 |  |  |  |  |  |  |  |  |  | Texas 58 Utah 74 |  |  |
|  | dan |  |  |  | Massat | huse | 30， |  | Nebraska ${ }^{\text {3 }}$ 8．5¢ | Oreson 7t |  |  |  |  |  |  |  |
|  |  |  |  |  | Michigan 9\％ |  |  |  | New Hampshire 9e | Pennsylvania 9t， |  |  |  |  | Vermont 98 |  |  |
|  | lowa 7e |  |  |  |  |  |  |  |  | （after May 31，10¢） |  |  |  |  | ashington 98 |  |  |
|  |  |  |  |  | New Mexico 78 New York 8 c |  |  |  |  |  |  |  |  |  |
|  | Kansas 78 Misissimay ${ }^{\text {ar }}$ |  |  |  |  |  |  |  | Mississ |  |  |  | New York 88 | South Carohna |  |  |  |  | ia 8．5t |  |  |
|  | Lou | 18 |  |  | Miss |  |  |  | North Dakota 78 |  | （atter | Marc | 30， 8 |  | yor |  |  |
| Connecticut．Rhodo tsiand－for $10 e$ rate use $2 \times 5 e$ rate <br> Montana－for gasoline taxed at 7.75 e use the average of the 7 Se and 8 f fable ameunts for the miles driven <br> Nebrasha－tor gasoline taxed at the special rate of $5 S 8$ use the average of the 5 作 and 68 table amounts ter the miles driven Oregon－pending relerendum petition |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Nonbusiness Miles Driven | Tax Rate |  |  |  |  |  |  |  | Nonbusiness <br> Miles Driven | x Rate |  |  |  |  |  |  |  |
|  | 5 | $6 e$ | 6．58k | 7 | 7．5\％ | $\theta_{t}$ | 8.56 | $9 t$ |  | 56 | $6 t$ | 6.58 \％ | 7 | 5 | $8{ }^{8}$ | 8．5t | 9 E |
| Under 3， 3.000 3．000 10 3，499 | 58 | \＄10 | ${ }^{1} 17$ | $\$ 12$ | 512 | \＄13 | \＄14 | 515 | 10.0001010 .999 | \＄43 |  |  |  |  |  |  |  |
| 3.500103 .999 | 16 | 19 | 20 | 22 | 23 | 25 | 26 | 28 | $\begin{array}{ll}11,000 & 10 \\ 12.000 & 10.999 \\ 12.999\end{array}$ | 48 | 57 | 62 | 67 |  | 76 | 81 | 86 93 |
| 4.000 to 4．499 | 18 | 21 | 23 | 25 |  | 28 | 30 | 32 | 13.000 to 13．999 | 56 | 67 | 73 | 78 |  | 89 | 95 | 100 |
| ． 500 10 4.999 | 20 | 24 | 26 | 28 | 29 | 31 | 33 | 35 | 14．000 to 14，999 | 60 | 72 | 78 | e4 |  |  | 102 | 108 |
| 5．000 to 5.4997 | ＋ 222 | 26 |  |  |  | 35 |  | 39 43 |  |  | 77 |  |  |  |  |  |  |
| 5．50 10 5.4999 | 24 26 | 39 | 31 34 3 | 33 36 36 | 36 39 | 38 41 | $4{ }_{4}^{40}$ | 43 47 |  | 78 | 82 | 89 94 |  |  | 116 | 116 | 123 |
| 6．500 10 6.999 | 28 | 33 | 36 | 39 | 42 | 45 | 47 | 50 |  | 76 | 92 | 99 |  |  | 122 |  |  |
| 7.000107 .499 | 30 | 36 | 39 | 42 | 45 | 4 B | 51 | 54 | 19.000 to 19，999 | 81 | 97 | 105 |  |  | 129 | 137 | 145 |
| ． 500 to 7.999 | 32 | 38 | 42 | 45 | ${ }_{51}^{48}$ |  |  |  | 20，000 miles＊ | 83 | 99 | 107 |  | 124 | 132 | 141 | 149 |
|  | 36 | $4{ }_{4}^{4}$ | 47 | 48 51 | 51 <br> 54 <br> 1 | 59 | 58 | 61 65 |  |  |  |  |  |  |  |  |  |
|  | 38 | 46 | 50 | 53 | 57 | 61 | 65 |  |  |  |  |  |  |  |  |  |  |
| 9.500 to 9.999 | 40 | 48 | 52 | 56 | 60 | 64 | 69 | 73 | example．ior 25,000 miles 20.000 miles |  |  | duct |  |  |  |  |  |



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0 followng tixes：
（1）General State or local sales taxes
you paid when you bought tems． you paid when you bought tems． the seleen oarid it seller stated the tax
theorately ficm the the
serice of the tem separately from the orice of the tem
but nutluced it in the total amount you
paid． （3）Certan State or local selective
sales or exiise taxes it the rates weeie
the Personal property taxes．If part of the Personal property taxes yur car tags was
amount you paid tor your con
based on the car＇s value，you can deduct that part as a personal property tax．
ht you need more informationy bobut
this，contact your local tinternal Revenue office．
If you had any deduct ble tax other than

 Use Schedules $C$ ．E．or F to deduct buss．
ness federait atexes or other taxes pald for
your business or profession． Do Not Deduct．－
Federal social security tax，Federal excise Federal social security tax，ederal exclse
taxes on your personal goosd or for
transportator，telephone，or gasoline． Fees for hunting and dog ilienses．car in． Taxes you paid tor another person，water
taxes．or taxes on tiquor，beer．wine，clis． taxes，or taxes on tiquor，beer．wine，clis
arettes，and tobacco． Selective sales or excise taxes（such as
those on admisssions，room rental．etc．） these on admissins．
even it the are seoratally stated．．Note：
it these toxes are at the same rate as the general sales tax and you do not use
the sales．tax tables．you can deduct
them as explaned．）
 make your property more valuable． For more intormation about taxes，get
Publication 545 ，Income Tax Decuction for


 as the general sales tax rate．
and ene sten
（b）the seler stated the tax sep．
arately from the price of the （b）the seller stated the tax sep．
aratell trom the oficico of the
tet but included
tal amount you paid．the to















Instructions for Schedule Itemized Deductions
（See the instruction on page 7 Should You Use the Standard Deduc
tion or Itemize Your Deductions？） Medical and Dental Expenses
 the amount you paid hor medical care insian
ance vern
exp you have no other medical

 because they show you how much you
can dieduct．Show the smount you pia for
car
 on lines 4 throush $6 c$ ．Subtract trom the
total， 3 percent of Ine 15 ，Form 1040，（ad
 insurance on tine 1 ，is your medical ex
Denase deduction．The one pererent and three
percent limitations apoly in all cases， ，$e$ gardess of your age or the ase of your
spouse or other dependents． The medical expenses can be for your－
self，your spouse．on any dependent who




 rypes of Expenses You cen Deduct．－




 ing and housework，you can deduct onty
ine ners
Payments cost）for felse teeth，eyeglasses．



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Payments for examinations，$x$－ray serv

 ypees of Expenses You cannot Deduct．－


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|  | E (Form 1040) |  |
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| d Annuities | Death Beneht Exclusion.-If you recerve pension or annuity payments as a bene employee received no retirement pension or annuity payments, you may be entitied 10 a death benefit exclusion of up to tion S 75 , Tax Information on Penision and Annuity income. <br> Disability Payments.-Report the total disability paymients recerved in 1975 as in. come on Form 1040, line 9 You may exclude that portion of your disability pay Form 1040, Ine 37. until you reach retire ment age Retirement age is the age at Which your emplover would have requrred you to retire. If your employer has no set | real estate, report renta's Schedute C |
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| yer of the annuity |  |  |
| Specia! Rule for Certain Types of $\mathrm{Em}_{\mathrm{m}}$ ployees' Annuities.-A special rule appliesfor amounts recerved as employees' an for amounts recelved as embuted part of the cost and if you will receive the amount you contributed within three years from the date of the first payment you receive under the contract if both conditions are met. you can exclude from the contract dur ing the first three years, until you recover your cost Your cost is the amount you contributed. plus the contributions your viously taxed (Caution.-Do not add in terest shown as earned on your contribu tions to your annuity cost unless you werepreviously taxed on it.) Atter you recover your cost. all amounts you recerve are fully taxable This method of figuring taxable in ficiary if the employee dies before receiving any annuity or pension payments. |  |  |
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|  | pension or annuit |  |
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| Exatmple: An employee received $\$ 200$ a month trom an annuity. While working the cost of the annuity. The employer also made contributions toward the cost of the annuity, for which the employee was not taxed. The retured employee would be paid $\$ 7.200$ during the first three years. which exceeds the employee's contribution of$\$ 4,925$. The employee would exclude from income all the payments recelved as an annulty untll $\$ 4.925$ is received. All payments received afterward are fully taxable. |  | (2) You did not. take part in manag |
|  |  |  |
|  | Royalty Incom |  |
|  |  |  |
|  |  |  |
|  |  |  |
| cost of your annurty or you have recovered your entire cost before January 1, 1975, report your annuity on Form 1040. line 31b instead of on Schedufe $E$. (Do this even if you received a form $W$ - 2 . .) |  |  |
|  |  |  |
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|  |  | and from rental based on tarm product |
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Instructions for Schedule F (Form 1040) See Publication 225 tor detated in


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(3) Other tatra ncome. durng 1975. plus deeductions stel as do rou can lecet to reeor croo, nsurvane


 T Accrual Method of Reporting The goess port hat are fivied as nodicited

 The wivice method. which frourdes 1 Iot

 Income

Generally, you should report all farm
 cevction or hy you recelved crop shares
duased on the renting ot all or part or you






 Agricultural Program Payments



 Commodity Credit Corporation Loans





| partinership This requirement is met if you had actual net earnings trom sell employ | cases your net nonfarm earnings must be less than two thirds of your gross nontarm | after such gross profits are reduced by all guaranteed payments of the partnership |
| :---: | :---: | :---: |
| ment of $\$ 400$ or more (including your dis- | profits in order to use the noniarm option. | 5hare-Farming Arrangements |
| any partnership of which you are a | report less than actual total net earnings | It you produce crops or livestock on landbelonging to mother for a |
| member) from trades or businesses (non | but not less than actual net e nontarm self employment alo |  |
| ${ }_{3}$ farm and farm) |  | share of the crop or livestock produced, or the proceeds from them, you are con |
| the year for which you elect to use the | option and the farm option in computing | or the proceeds trom them, you are con |
| nontarm option. |  |  |
| not use the optional metriod of com. | from selfemployment for any one taxable Schedule $F$ for income tax purposes and year cannot be more than $\$ 1.600$. on Schedule SE for social security self um |  |
| puting net earnings from nonfarm self. employment for more than 5 years The 5 |  |  |  |
| years need not be consecutive | For the nonfarm optional method, you should figure your share of gross profits |  |
| If both nontarm and farm businesses |  |  |
|  | 保 |  |
| used only it your actual net earnings trom | teed payments. your share of the P | tion on Seli Employment Tax Iree trom |
| nonfarm. self employment are less than $\$ 1.600$. Additionally. in all such combined | ship's gr |  |

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For persons with incomes under $\$ 15,000$ who do not itemize deductions on Schedule A, Form 1040.

Caution: If you (child under 19 or student) standard deduction and the low income To find your taxcan be claimed as a dependent on your allowance except in the case of married - Select the Tax Table that covers the total
 income (interest, dividends, annuities, etc.)
see page 7 of instructions for subured on the percentage standard de-
stande
duction and on the low income allowance. Married people filing separate returns:
income. $\begin{array}{ll}\text { The standard deduction and deduction } & \begin{array}{l}\text { Choose either the law income allowance or } \\ \text { percentage standard deduction to to figure }\end{array}\end{array}$ The standard deduction and deduction
for exemptions have been taken into ac-
count in figuring the tax shown in these
Tables.

The, Tables show the lower tax after tak-
ing into account both the percentage

Table 1-Returns claiming ONE exemption (and not itemizing deductions)





















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Table 7-Returns ctaiming SEVEN exemptions (and not itemizing deductions)













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Table 11 -Returns claiming ELEVEN exemptions (and not itemizing deductions)














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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 meip us provide courteous responses and accurate information，IRS occasionally monl．
tors teleophene calls．No record is made of the taxpayer＇s name．address or social secutity
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came(s) as shown on form 1040

| Schedule A-ltemized Deductions (Schedule B on back) |
| :--- |
| $\begin{array}{l}\text { Medical and Dental Expenses (not compensated by insurance } \\ \text { or otherwise) (See page } 11 \text { of Instructions) }\end{array}$ |
| 21 Contributions (See page 12 of Instructions for exainples) - |
| 21 |


1 One hair (bur not tor medical care. (Be
surance premiums tor
sure to include in line 10 betow).
2 Medicine and drugs
3 Enter $1 \%$ of line 15, Form 1040
4 Subtract line 3 trom line 2. Enter differ
ence (if less than zefo. enter zero)
5 Enter balance of insurance premiums for
6 Enter other medical and dental expenses.
b Hospitals
c Other (ute
b hospitals.
cother (utemize-include hearing aids,
dentures, eyeglasses, transportation.
etc.)
23). Enter here and on line 38
Casualty or Theft Loss(es) (See page 13 of Instructions)
Note: It you had more than one loss, omit thes 25 through 28
arepina iol sumanaisut io el ased pey nod il :2on 25 Loss before insurance rermuursement .
26 insurance reimbursement
27 Subtract line 26 trom line


 27 terence (ot less than zero. enter zero).
28 Enter $\$ 100$ or amount on line 27, which
ever is smatlet
29 Casualty or theth loss (subtract ine 28
lom line 27). Enter here and on line 39
Miscellaneous Deductions (See page 13 of Instructions
30 Alimony pald
31 Union dues
32 Expenses tor child and dependent care
33 Other (itemize) -
35 Tolal Medcal
36 Total taxes 一line 17 .
-
32 Expenses to
Services (at
34 Total (add lines 30 through 33). Enter
here and on line 40 .
Summary of Itemized Deductions


Schedulo 0 (Form 1040) 1975 Pars 2


Part V Complete Part V if You are Married Filing a Separate Return and Losses are Shown on Lines 4(a) and . . . . . 35 _ mero or a loss, enter a zero.
 Note: 4(a)


Part VI Computation of Alternative Tax (See Instruction $W$ to See if the Alternative Tax Wilf Benefit You)




| Schedules E\&R-Supplemental Income Schedule AND | 5075 |
| :--- | :--- | (Form 1040) Retirement Income Credit Computation


 Schedule E-Supplemental income Schedule (Complete Schedvie R on Dach te etgible for retivement income crestit) Parll Pension and Annuity Income. If tully taxable, do not complete this pate Enter anount on form 1040, ine ith


3 Amount recelved this year.
5 Taxable portion (subtract line 4 from line 3)

1 Totals. (ioss) from rents and royalties (column (b) plus column (c) less columns (d) and (e))
2 Net income or (ions
Rar III Income or Losses from Partnerships. Estates or Trusts. Small Business Corporations.




 Explanation of Column (e). Part II - Tlem mown $\xrightarrow{-110 m}$





- If you had more than one business, coribibe protits and losses from anl your businesses and tarnis on this Schedule SE

$\underset{\substack{\text { Soctul) securtut number or } \\ \text { sellemployed person }}}{\substack{i}} \mid$






思
4 Fnter here and on ine 12(a), the amount on ine 2 ur une 3 , you elect the farm option
- ${ }^{\text {Britil }}$ Computation of Net Earnings from NONFARM Selt. Employment

7 Enter adjustments if any (attach statement)
8 Adjusted net earnirigs or (loss) from nonfarm self employment (line 6 . as adjusted by line 7 )
It line 8 is $\$ 1.600$ or more OR if you do not elect to use the Nontarizi Optional Mcthod, omat lanes 9 through
11 and enter amount from line 8 on line 12 (b). Fart 111

NONFARM OPTIONAL METHOO
9 (a) Maximum amount reportable, under both optional methods combined (farm and nonfarm) .
(b) Enter amount trom line 3 (it you did not elect to use the farm optional method, enter zero.)
(c) Balance (subtract Ine $9(b)$ from tine $9(a))$
10 Enter two thurds of eross nonfarm profus ${ }^{\text {t }}$ or $\$ 1,600$, whichever is smaller.
11 Enter here and on ine 12 (b). the amount on hine $9(c)$ or line 10 , whichever is smalter


Computation of Minimum Tax


[^18](h) Reserves for losses on bad debts of financial institutions
(i) Depletion .
2 Total tax preference items (add lines 1 (a) through $1(\mathrm{j})$ ).
3 Exclusion. Enter $\$ 30,000$. 19 married filting separately, enter $\$ 15,000$
5 Subtract line 3 from line 2 . . .
6 Amount from Form 1040. line 55
8 Amount from form 1040, line 58 for Individual Retirement Bonds
employed retirement plans)
1 Add tines 5 through 10 .
12 Subtract hne 11 from line 4 . Multiply amount on line 12 by 10 and enter resuit
14 Enter amount of any 1975 net operating loss carryover to 1976 (attach
statement showing computation)
15 Multiply amount on line 14 by .10 and enter result
16 Delerred mimmum tax-ener amouline 13
18 Enter minimum tax deferred from prior year(s)
Credur or polinal residence
(e) Add amounts on lines 20(a) through (d)
Do not include any tax imposed under sec. $402(e)$ (ordinay income portion of lump sum distribulions) of any parital tax undet sec 668 (accumutation distribu-
in-ncsta i
tion by trusts), see specia! rule-proposed if Regs sec. $156-1$ (c).







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Investment Interest Expense Deduction - See instructions

- Attach to retura.
> :


 10 Your prorsta share from partncrships 11 Your pro-rata share from subchapter S corpordions
12 Your prorata siare tiom estates and trusts
13 Comone amounts in each column (if column (a) or (c)

14 Total other offset tems (sum of amounts on line 13) 15 Tentative limutation (sum of lines 6 (or 7 ) and 14-but
16 Enter amount of capital gain from line 13. column (c) Nate: For adjustment of such garn on Schedule 0 . see 17 Enter excess of interest on line 5 over amount on line 1 J

18 Additional deduction (enter $50 \%$ of amount on ine in 19 interest deduction himitation (sum of lines 25 and 18 . Comp.ete appicable lines in Part ill
dicalli: Allocating and Reporting Amount on Line 19 Note: IScritify all amounts carned to other forms as "From form 4 isj
 Allocating and reporting limitation.
22 Nonbusiness portion-(multiply

22 Nonbusiness portion-(multiply amount on line 19 by percentage on line 21. co:,.mn (a)).
Individuals-enter as interest deduction on Schedule A (Form 104D) Individuals-enter as interest deduction on Schedule A (Form iD4D)
Estates and Trusts-enter here only the amount excluded in determ.

23 Business portion-enter excess of line 19 over line 22

$25 \begin{gathered}\text { Estates and Trusts-include in total on Form 1041, line } 10 \\ \text { Decrease interest expense ded incted on return (excess of the sum of linas } 2 \text { and } 3 \text {, coltemn }\end{gathered}$
Estates and Trusts-Add to income on Form 1041, 1\%es 3
and 3. column (b).
26 Disallowed interest expense carryover (see note tor limitation)
Note: Reduce the carryover by the smount of the norbusiness pertion of bine 20 shit would not have decrrased tanable incuine
or increased net operating loss in the taxable vear had the deduction is








 section 165 (c)(3)).
(3) Compuisory and involuntary conver



-













 Partl Computation of Credit
 2 If new principal residence is sett-constructe
 6 Adjusted basis of new principal residence. Subtract
7 Multiply the amount on line 6 by . 05 . $\$$ Enter $\$ 2.000$ ( $\$ 1,000$ if marred filing separately). Caution: If more than one pur

## Enter $\$ 2.000$ ( $\$ 1,000$ if married filing separately). Caution: If more than one pur

 9 (a) Enter amount from Form 1040, line 16c(b) Total of all other credits on Form 1040, Part iv
(c) Subtract line 9 (b) from line 9 (a)
 your previous taxable year you sold the residence on which you claimed the credit) 11 Amount of credit claimed on residence sold. If you had an involuntary disposition as described in instruc.
tion H . do not fill in remainder of this form, check here $\square$ and explain
12 Date you acquired residence on which you claimed credit. (If self-constructed date you first occupied the $\square$.
13 Date you sold residence. (If the date on line 13 is not withen 36 months of the date on line 12 , omit lines $\quad$, 14 through 18 and enter zero on line 19 , you do not have to recapture any of the credit on line 11.). .
14 Date replacement residance acquired. (If self.constructed, check here $\square$ and give date construction began lines 15 through 18 and enter on line 19 the amount on line 11.)
15 Enter adjusted sales price of residence sold, from form 2119 , line 10 or from statement.
16 Cost (basis) of replacement residence, from Form 2119 or trom statement. (It hne 16 is equal to or is more
16 Cost (basis) of replacement residence, from Form 2119 or trom statement. (It line 16 is eq
than fine 15, omit lines 17 and 18 and enter zero on line 19, there is no recapture.) (if hine 16 is less than hine 15 complete lines 17 through 19.)
17 Balance. (Subtract line 16 from line 15, if below zero enter zero.). ..
18 Divide amount on line 17 by amount on line 15 and enter the percentage here
19 Credit to be recaptured. (Multply amount on line 11 by the percentage on line 18).
the amount of the recapture in the total for line 63 on your 1975 Form 1040, write
Credit to be recaptured. (Multiply amount on line 11 by the percentage on line 18.) Enter here end include


iternal (Section Code unless otherwise specified) ${ }_{5}$ against your income tax in an amount on principal residence purchased or con-
structed by you, if constructed acquired, maximum credit is $\$ 2.000(\$ 1.000$ if you
are married and filing a separate return). and the credit may not exceed the amount
of your tax liablily (Form 1040 . line 18
withou regars to this credit). Also the credit is allowed with respect to only one
residence of a taxpayer. To qualify for the credit under section
44. yDu must meet the following condditions:
(1) The residence must be your new

## Section 9

Accelerated depreciation (See Tax preferences-minimum tax)
Additional tax for tax preferences:
Classified by:
Size of total income tax, 81-85
Type of tax computation, 67
Comparison, 1974 and 1975, 1
Definition, 166
Reported on:
All returns, 92
Returns with income subject to tax, 75
Returns with net gain from sales
of capital assets, 79-80
Returns with tax prefer-
ences, 90-91
Adjusted gross income:
As classifier, 165
Average, 5
Classified by:
Form of deduction, 44
Regions, 124
Size of income under various
income concepts, 39
Size of total income tax, 81-85
States, 124
By size of adjusted gross
income, 137-164
Tax rates, 105-110
Type of exemptions, 59-63
By States, 133-136
Type of tax computation, 67
Coefficient of variation, 182
Comparison, 1974 and 1975, 1
Computation of, 22-28
Definition, 166
Percent, 5-6
Reported on:
All returns, 13
Form 1040A returns, 35
Classified by marital status, 34
Joint returns, 18
Nonjoint returns, 12
Classified by size of adjusted
gross income, 7-11
Nontaxable returns, 29
Returns of dependents with
unearned income, 64
Returns of taxpayers age 65 or
over, 116
Returns with contributions, 52
Returns with credit for new
principal residence, 69
Returns with earned income
credit, 68
Classified by States, 122
Returns with income subject to
tax, 73
Returns with interest paid
deduction, 57
Returns with investment interest
expenses, 58

Returns with itemized
deductions, 49
Classified by States, 129
Returns with maximum tax on earned income, 77-78
Returns with medical and dental expenses, 53
Returns with payments to an IRA
and with self-employed
retirement deduction, 3
Returns with personal exemption credit, 70
Returns with taxes paid
deduction, 50
Returns with tax from special
income averaging, 76
Returns with tax preferences, 90
Returns with total miscellaneous deductions, 55
Size and accumulated size, 5-6
Total income tax as a percent
of , 86-87
Adjusted gross income less investment
interest:
Classified by size of income
under various income concepts, 39-42
Definition, 166
Reported on nontaxable returns, 3
Adjusted gross income plus tax
preferences:
Classified by size of income
under various income concepts, 39-42
Definition, 166
Reported on nontaxable returns, 3
Adjustments (See Statutory
adjustments)
Age 65 or over:
As classifier, 166
Definition, 115
Exemptions:
Classified by marital status, 64 Classified by size of adjusted gross income, 59
Returns of taxpayers age 65 or over, 116-118

Returns with itemized deductions, 119

Alimony paid:
Classified by States, 131
Definition, 166
Reported on returns with total
miscellaneous deductions, 55
Alimony received:
Computation of adjusted gross
income, 22
Definition, 166
Reported on nonjoint returns, 12
Reported on returns with itemized
deductions, 49
Alternative tax:
Definition, 166
Reported on returns with income
subject to tax, 73-75

Reported on returns with net gain
from sales of capital assets, 80
Tax savings, 74
Average tax savings, 74
Type of tax computation, 67
Amortization (See Tax
preferences-minimum tax)
Averages (See specific item)

Bad debt reserves (See Tax
preferences-minimum tax)
Balance due after remittance:
Definition, 167
Reported on all returns, 96
Reported on returns with tax due
at time of filing, 102-104
Blindness exemptions:
Comparison, 1974 and 1975, 45
Reported on all returns, 59
Classified by marital
status, 64
Business or profession net profit or net loss:

Classified by:
Number of exemptions other than
age or blindness, 60-63
Regions, 124
States, 124
Coefficient of variation, 182
Comparison, 1974 and 1975, 1
Computation of adjusted gross
income, 25
Definition, 167
Reported on:
All returns, 13
Joint returns, 18
Nonjoint returns, 12
Nontaxable returns, 29
Returns with itemized
deductions, 49
Returns with self-employed retirement deduction, 3
Returns with tax preferences, 90

Capital gain distributions:
Definition, 167
Reported on all returns, 24
Capital gains and losses (See Sales
of capital assets)
Capital gains portion of lump-sum
distributions (See Sales of capital
assets and Special income averaging)
Casualty or theft loss (net):
Definition, 167
Reported on:
Returns with itemized deductions, 48

Classified by States, 131
Returns with total miscellaneous deductions, 55

Individual Returns/1975 • Index

Child and dependent care expenses: Definition, 167
Reported on returns with total miscellaneous deductions, 56
Children living at home (See
Dependents' exemptions)
Children living away from home (See
Dependents' exemptions)
Classifications and terms, 165-178
Coefficient of variation (See also
specific item):
Definition, 180
For number of returns, 180
Classified by States, 187
For selected sources of income
and tax items, 182-186
Contributions deducted:
Classified by size of income under
various income concepts, 40
Definition, 167
Reported on:
Returns of taxpayers age 65
or over, 119
Returns with contributions
deduction, 52
Returns with itemized
deductions, 48

## Classified by States, 130

Returns with tax preferences, 90
Contributions to candidates credit:
Classified by States, 121
Definition, 168
Reported on:
Form 1040A returns, 37
Classified by marital
status, 34
Returns with contributions to
candidates credit, 46
Returns with income tax before credits, 89
Contributions to candidates deduction
(See Miscellaneous itemized
deductions)
Credit for tax on gasoline, fuel, and oil:

Definition, 168
Reported on all returns, 95
Credit on 1975 estimated tax:
Coefficient of variation, 186
Definition, 168
Reported on all returns, 96
Reported on returns with tax
overpayment, 97-101
Credits (See Tax credits)

Deductions (See Itemized deductions, Standard deduction, Total deductions, Low-income allowance, and Percentage standard deduction)
Dependents' exemptions:
Classified by marital status, 64
Classified by States, 134
Comparison, 1974 and 1975, 45
Reported on all returns, 59-60
Reported on returns with personal
exemption credit, 70
Dependents with unearned income:
Definition, 168
Returns of, 64
Depletion (See Tax
preferences-minimum tax)
Description of the sample:
Method of estimation, 180
Sample criteria and selection, 180
Sources of the data, 180

Dividend exclusion:
Computation of adjusted gross
income, 23
Definition, 168
Reported on Form 1040A returns, 35
Dividends in adjusted gross income:
Classified by regions, 125
Classified by States, 125
Coefficient of variation, 183
Comparison, 1974 and 1975, 1
Computation of adjusted gross
income, 23
Definition, 168
Reported on:
All returns, 14
Form 1040A returns, 35
Classified by marital status, 34
Joint returns, 19
Nonjoint returns, 12
Nontaxable returns, 30
Returns filed by dependents with
unearned income, 64
Returns of taxpayers age 65 or
over, 116
Returns with itemized deduc-
tions, 49
Returns with tax preferences, 90
Domestic and foreign dividends (See
Dividends in adjusted gross income)

Earned income (See Earned income
credit and Maximum tax on earned
income)
Earned income credit:
Classified by States, 122
Computation of, 68
Definition, 168
Reported on:
All returns, 95
Form 1040A returns, 37
Classified by marital status, 34
Returns with income tax before
credits, 88
Returns with tax overpay-
ment, 98-101
Earned net income (See Maximum tax on
earned income)
Employee business expenses:
Computation of adjusted gross
income, 28
Definition, 169
Estate or trust net income or net loss:

Classified by regions, 126
Classified by States, 126
Coefficient of variation, 184
Comparison, 1974 and 1975, 1
Computation of adjusted gross
income, 26
Definition, 169
Reported on:
All returns, 15
Joint returns, 20
Nonjoint returns, 12
Nontaxable returns, 31
Returns of taxpayers age 65
or over, 117
Returns with itemized deduc-
tions, 49
Estimated tax payments:
Coefficient of variation, 186
Definition, 169
Reported on:
All returns, 94

Returns with tax due at time
of filing, 102-104
Returns with tax overpay-
ment, 97-101
Excess social security tax withheld:
Definition, 169
Reported on all returns, 95
Exemptions (See also specific type):
Classified by:
Regions, 127
Size of income under various
income concepts, 41
States, 127
Classified by size of adjusted
gross income, 137-164
Classified by type of exemp-
tion, 133-136
Reported on returns with
itemized deductions, 132
Type of exemption, 59-63
Classified by marital status, 64
Coefficient of variation, 185
Comparison, 1974 and 1975, 45
Definition, 169
Reported on:
All returns, 16
Joint returns, 21
Nonjoint returns, 7-11
Nontaxable returns, 32
Returns of taxpayers age 65
or over, 116
Returns with income subject to
tax, 73
Returns with personal exemption
credit, 70
Returns with total income
tax, 86-87
Exemption credit (See Personal
exemption credit)
Expanded income:
Definition, 169
Reported on all returns, 39-42
Reported on nontaxable returns, 3

Farm net profit or loss:
Classified by regions, 124
Classified by States, 124
Coefficient of variation, 182
Comparison, 1974 and 1975, I
Computation of adjusted gross
income, 26
Definition, 169
Reported on:
All returns, 13
Joint returns, 18
Nonjoint returns, 12
Nontaxable returns, 29
Returns with itemized
deductions, 49
Returns with self-employed
retirement deduction, 3
Returns with tax preferences, 90
Filing requirements, $v$
Foreign tax credit:
Classified by size of income
under various income concepts, 42
Definition, 169
Reported on returns with income
tax before credits, 89
Forfeited interest penalty:
Computation of adjusted
gross income, 28
Definition, 169
Form 1040A returns:
Classified by marital status, 34
:lassified by size of adjusted ;ross income, 35-38
8.ms and instructions, 189-230
F. ly taxable pensions and annuities
(se Pensions and annuities)

Cns and losses from sales of cital assets (See Sales of capital a;ets)
doline taxes (See State and local goline taxes)
Gieral sales taxes:
:lassified by States, 130
lefinition, 170
leported on returns with
, axes paid deduction, 51
3,graphic coding, 122
1.d of household, returns of (See (10 marital status):
'lassified by tax rates, 108
Comparison, 1974 and 1975, 2
lefinition, 170
ixemptions, 64
leported on:
Form 1040A returns, 34
Returns with earned income
credit, 68
Returns with itemized
deductions, 49
Returns with maximum tax on
earned income, 78
jelected items, 9
Sources of income, 12
gh income returns, 39-42
be mortgage interest:
Ilassified by States, 131.
Jefinition, 170
Reported on returns with
interest paid deduction, 57

Wome averaging:
Jefinition, 170
Reported on all returns, 67
Reported on returns with income
subject to tax, 73-75
rax savings, 74
drome subject to tax:
:lassified by tax rates, 105-110
ilassified by type of tax
romputation, 67
,efinition, 170
ieported on:
All returns, 73-75
Returns with net gain from
sales of capital assets, 79-80
Returns with tax preferences, 90 ax generated at each rate, 111-114 lome tax after credits:
:lassified by:
Regions, 127
States, 127
Classified by size of adjusted
gross income, 137-164
Reported on returns with
itemized deductions, 132
Tax rates, 105-110
Type of exemption, 59-63
Type of tax computation, 67
oefficient of variation, 185
lomparison, 1974 and 1975, 1

Cumulated, 5
Definition, 170
Percent and accumulated
percent, 6
Reported on:
All returns, 17
Form 1040A meturns, 37
Classified by marital status, 34
Joint returns, 21
Nonjoint returns, 7-11
Returns of taxpayers age 65
or over, 118
Returns with earned income
credit, 68
Returns with income tax before
credits, 89
Returns with new principal
residence credit, 67
Returns with personal exemption
credit, 70
Returns with tax liability, 92
Returns with total income
tax, 86-87
Income tax before credits:
Classified by:
Size of adjusted gross income, 88
States, 132
Tax rates, 105-110
Type of tax computation, 67
Coefficient of variation, 185
Definition, 170
Reported on:
All returns, 16
Form 1040 A returns, 36
Classified by marital status, 34
Joint returns, 21
Nontaxable returns, 32
Returns of taxpayers age 65
or over, 118
Returns with earned income
credit, 58
Returns with income subject to
tax, 74
Returns with net gain from sales
of capital assets, 79-80
Returns with new principal
residence credit, 69
Returns with personal exemption
credit, 70
Returns with tax from special
income averaging, 76
Income tax withheld:
Coefficient of variation, 186
Definition, 170
Reported on:
All returns, 94
Form 1040 A returns, 38
Classified by marital status, 34
Returns with tax due at time
of filing, 102-103
Returns with tax overpayment, 98
Individual retirement account:
Computation of adjusted gross
income, 28
Definition, 170
Returns with payments to, 3
Interest paid deduction:
Classified by size of adjusted gross
income, 57
Classified by size of income under
various income concepts, 40
Definition, 171
Reported on:
Returns of taxpayers age 65
or over, 119

Returns with itemized deduc-
tions, 47
Classified by States, 131
Returns with tax preferences, 90
Interest received:
Classified by regions, 125
Classified by States, 125
Coefficient of variation, 183
Comparison, 1974 and 1975, 1
Computation of adjusted gross
income, 22
Definition, 171
Reported on:
All returns, 14
Form 1040A returns, 36
Classified by marital status, 34
Joint returns, 19
Nonjoint returns, 12
Nontaxable peturns, 30
Returns filed by dependents with
unearned income, 64
Returns of taxpayers age 65 or
over, 117
Returns with itemized deduc-
tions, 49
Returns with tax preferences, 90
Investment credit:
Definition, 17 l
Reported on returns with income tax
before credits, 89
Investment interest:
Classified by size of income under
various income concepts, $39-42$
Definition, 171
Investment interest expense deduction:
Classified by size of adjusted gross
income, 58
Definition, 171
Reported on returns with interest
paid deduction, 57
Itemized deductions (See also
specific type):
As elassifier, 165
Classified by:
Regions, 127
Size of adjusted gross income, 47
States, 127
Type of deduction, 50-58
Classified by States, 129-132
Coefficient of variation (total
only), 184
Comparison, 1974 and 1975, 44
Definition, 171
Reported on:
All returns, 16
Joint returns, 20
Nontaxable returns, 31
Returns filed by dependents
with unearned income, 64
Returns of taxpayers age 65
or over, 119
Feturns with income subject to
tax, 73
Returns with tax preferences, 90
Returns with total income tax, 86-87

Joint returns of husbands and wives:
Classified by States, 137-164
Classified by tax rates, 106
Comparison, 1974 and 1975, 2
Definition, 171
Exemptions, 64
Classified by States, 136

```
Reported on:
    All returns, 18-21
    Form 1040 A returns, 34
    Returns with and without
    presidential election campaign
    fund checkoff, 33
    Returns with earned income
    credit, 58
    Returns with itemized deduc-
    tions, 49
    Returns with maximum tax on earned
    income, 77
```

idmitations of the data SSee
Description of the sample and Coefficient of variation) Long-term capital gains and losses (See Sales of capital assets) Long-term gains from certain binding contracts, distributions, and
installment sales (See Sales of
capital assets)
Low-income allowance (See also
Standard deduction):
Comparison, 1974 and 1975, 44
Definition, 171
Lump-sum distributions not included
in adjusted gross income:
Definition, 172
Reported on:
All meturns, 57
Returns with income subject
to tax, 74
Returns with tax from special income averaging, 75

Marginal tax rate (See Tax rates)
Marital status (See also specific type):

As classifier, 165
Comparison, 1974 and 1975, 2
Exemptions, 64
Reported on:
Form 1040 A returns, 34
Returns with itemized deduc-
tions, 49
Returns with maximum tax on earned
income, 77-78
Returns with and without
presidential election campaign
fund checkoff, 33
Type, 7-11, 18-21
Maximum tax on earned income:
Definition, $17 ?$
Reported on all meturns, 77-78
Reported on returns with income
subject to tax, 73-75
Tax savings, 74
Type of tax computation, 67
Medical and dental expense deduction:
Classified by:
Size of income under various income concepts, 41
States, 129
Type, 53-54
Definition, 172
Reported on returns of taxpayers age 65 or over, 119
Reported on returns with itemized deductions, 47
Minimum tax (See Additional tax for tax preferences)

Miscellaneous itemized deductions:
Classified by:
Size of income under various income concepts, 41 States, 131
Type, 55-56
Definition, 173
Reported on returns of taxpayers age 65 or over, 119
Reported on returns with itemized deductions, 48
Moving expense deduction:
Computation of adjusted gross income, 28
Definition, 173

Net capital gain (See Sales of
capital assets)
Net capital gain after carryover (See
Sales of capital assets)
Net capital loss (See Sales of
capital assets)
Net capital loss after carryover (See Sales of capital assets)
Net operating loss credit (See
Additional tax for tax preferences)
Net operating loss eligible for
carryover (See Additional tax for tax preferences)
No benefit deduction (See Additional
tax for tax preferences)
Nonjoint returns (See Marital status)
Nonsampling errors (See Description
of the sample)
Nontaxable returns:
Classified by size of income under
various income concepts, 3
Definition, 165
Sources of income and deduc-
tions, 29-32
Number of returns (See also specific
type):
Classified by:
Marital status, 2
Regions, 124
States, 124
Total, cumulated, 5

One-half excess net long-term capital
gain (See Sales of capital assets)
One-half insurance premiums:
Definition, 172
Reported on returns with medical
and dental expenses deduction, 53
Other deductions (See Miscellaneous
itemized deductions)
Other dependents (See Dependents' exemptions)
Other income or loss:
Computation of adjusted gross
income, 27
Definition, 173
Reported on:
Form 1040A returns, 34
Nonjoint returns, 12
Returns with itemized deduc-
tions, 49
Other tax credits:
Definition, 173
Reported on returns with income tax
before credits, 89
Other taxpayments:
Definition, 173
Reported on all returns, 95

Overpayment:
Coefficient of variation, 186
Definition, 173
Reported on: All returns, 95
Form 1040A returns, 38
Classified by marital status, 34 Returns with tax overpayment, 97-101

Partnership net income or net loss:
Classified by regions, 124
Classified by States, 124
Coefficient of variation, 182
Comparison, 1974 and 1975, 1
Computation of adjusted gross
income, 26
Definition, 173
Reported on: All returns, 14 Joint returns, 18 Nonjoint returns, 12 Nontaxable returns, 29 Returns with itemized deductions, 49 Returns with self-employed retirement deduction, 3
Payment on 1975 declaration of
estimated tax (See Estimated tax payments)
Payment with request for extension of
filing time:
Definition, 173
Reported on:
All meturns, 74
Returns with tax due at time
of filing, 102-104
Returns with tax overpay-
ment, 97-101
Pensions and annuities:
Classified by regions, 126
Classified by States, 126
Coefficient of variation, 183
Computation of adjusted gross
income, 22-23
Definition, 173
Reported on:
All returns, 15
Joint returns, 19
Nonjoint returns, 12
Nontaxable returns, 30
Returns of taxpayers age 65 or over, 117
Returns with itemized deductions, 49
Percentage standard deduction (See
also Standard deduction):
Comparison, 1974 and 1975, 44
Definition, 174
Personal exemption credit:
Definition, 174
Reported on:
All returns, 70
Form 1040A returns, 37
Classified by marital status, 34 Returns with income tax before credits, 88

Personal property taxes:
Classified by States, 130
Definition, 174
Reported on returns with taxes paid
deduction, 51
Political contributions (See
Contributions to candidates credit
and deduction)
esidential election campaign fund eckoff:
Classified by marital status, 33
Classified by States, 121
Definition, 174
Reported on all returns, 46 rchase of new principal residence edit:
Definition, 174
Reported on all returns, 69
Reported on returns with income tax before credits, 88
al estate taxes:
Classified by States, 129
Definition, 174
Reported on returns with taxes
paid deduction, 50
ffund (See al so Overpayment):
Coefficient of variation, 186
Definition, 174
Reported on:
All returns, 95
Form 1040A returns, 38
Returns with tax overpay-
ment, 97-101
gions:
As classifier, 165
Map, 122
Selected sources of income, 124-128
gular tax computation:
Definition, 174
Reported on all returns, 67
Reported on returns with income subject to tax, 73-75
ent net income or net loss:
Classified by regions, 126
Classified by States, 126
Coefficient of variation, 183
Comparison, 1974 and 1975, 1
Computation of adjusted gross income, 23
Definition, 174
Reported on:
All returns, 15
Joint returns, 19
Nonjoint returns, 12
Nontaxable returns, 30
Returns of taxpayers age 65 or over, 117
Returns with itemized deductions, 49
Returns with tax preferences, 90
etirement income credit:
Definition, 174
Reported on returns of taxpayers age 65 or over, 118
Reported on returns with income tax before credits, 88
yyalty net income or net loss:
Classified by regions, 126
Classified by States, 126
Coefficient of variation, 184
Comparison, 1974 and 1975, 1
Computation of adjusted gross
income, 23
Definition, 175
Reported on:
All returns, 15
Joint returns, 20
Nonjoint returns, 12
Nontaxable returns, 32
Returns of taxpayers age 65 or over, 117

Returns with itemized deduc-
tions, 49
Returns with tax preferences, 90

Salaries and wages:
Classified by:
Regions, 124
States, 124
Classified by size of adjusted
gross income, 137-164
Type of exemption, 60-63
Coefficient of variation, 182
Comparison, 1974 and 1975, 1
Computation of adjusted gross
income, 22
Definition, 175
Reported on:
All returns, 13
Form 1040A returns, 35
Classified by marital status, 34
Joint returns, 18
Nonjoint returns, 12
Nontaxable returns, 29
Returns filed by dependents witn unearned income, 64
Returns of taxpayers age 65 or or over, 116
Returns with earned income
credit, 68
Returns with itemized deduc-
tions, 49
Returns with payments to an
individual retirement account, 3
Returns with tax preferences, 90
Sales of capital assets net gain or net loss:

Classified by regions, 125
Classified by States, 125
Coefficient of variation, 183
Comparison, 1974 and 1975, 1
Computation of adjusted gross
income, 24-25
Definition, 175
Reported on:
All returns, 14
Joint returns, 19
Nonjoint returns, 12
Nontaxable returns, 30
Returns filed by dependents with
unearned income, 64
Returns of taxpayers age 65 or over, 116
Returns with itemized deduc-
tions, 49
Returns with regular or
alternative tax computation, 79-80
Returns with tax preferences, 90
Sales of property other than capital assets:

Classified by regions, 125
Classified by States, 125
Coefficient of variation, 183
Computation of adjusted gross
income, 25
Definition, 176
Reported on:
All returns, 14
Joint returns, 19
Nonjoint returns, 12
Nontaxable returns, 30
Returns of taxpayers age 65 or over, 116
Returns with itemized deduc-
tions, 49

Sales taxes (See General sales taxes)
Sample criteria (See Description of
the sample)
Sampling variability (See Coefficient
of variation)
Self-employed retirement deduction:
Computation of adjusted gross
income, 28
Definition, 176
Reported on all returns, 3
Self-employment income (See Earned
income credit)
Self-employment tax:
Classified by size of adjusted gross
income, 93
Coefficient of variation, 185
Comparison, 1974 and 1975, 1
Definition, 176
Reported on:
All returns, 17
Joint returns, 21
Nontaxable returns, 32
Separate returns of husbands and
wives:
Classified by tax rates, 107
Comparison, 1974 and 1975, 2
Definition, 176
Exemptions, 64
Reported on Form 1040A returns, 34
Reported on returns with itemized
deductions, 49
Selected items, 8
Sources of income, 12
Sick pay exclusion:
Computation of adjusted gross
income, 28
Definition, 176
Reported on returns of taxpayers
age 65 or over, 118
Reported on returns with earned
income credit, 68
Single persons not heads of
households or surviving spouses,
returns of:
Classified by tax rates, 109
Comparison, 1974 and 1975, 2
Definition, 176
Exemptions, 64
Reported on:
Form 1040A returns, 34
Returns with itemized deduc-
tions, 49
Returns with maximum tax on earned
income, 78
Selected items, 11
Sources of income, 12
Small Business Corporation profit or
loss:
Classified by regions, 126
Classified by States, 126
Coefficient of variation, 182
Comparison, 1974 and 1975, 1
Computation of adjusted gross
income, 27
Definition, 176
Reported on:
All returns, 14
Joint returns, 18
Nonjoint returns, 12
Nontaxable returns, 29
Returns with itemized deduc-
tions, 49
Returns with self-employed
retirement deduction, 3
Social security taxes on tip income:
Definition, 176
Reported on all returns, 93

Sources of income (See specific type) Sources of the data (See Description of the sample)
Special income averaging method:
Classified by type of tax
computation, 67
Definition, 177
Reported on all returns, 76
Reported on returns with income
subject to tax, 73-75
Standard deduction (See also
Low-income allowance and Percentage
standard deduction):
Adjusted gross income, 44
Classified by regions, 127
Classified by States, 127
Coefficient of variation, 184
Comparison, 1974 and 1975, 44
Definition, 177
Reported on:
All returns, 16
Joint returns, 20
Nontaxable returns, 31 Returns filed by dependents with unearned income, 64
Returns with income subject to tax, 73

State and local gasoline taxes:
Classified by States, 130
Definition, 177
Reported on returns with taxes paid deduction, 51
State and local income taxes:
Classified by States, 130
Definition, 177
Reported on returns with taxes paid deduction, 50
State data:
As classifier, 165
Classified by size of adjusted gross
income, 137-164
Earned income credit, 122
Exemptions, 133-136
Itemized deductions, 129-132
Political contributions, 121
Sources of income, 124-128
State income tax refunds:
Coefficient of variation, 184
Computation of adjusted gross
income, 22
Definition, 177
Reported on: All returns, 15
Joint returns, 20
Nonjoint returns, 12
Nontaxable returns, 31
Returns with itemized deductions, 49
Statutory adjustments (See also specific type):

Coefficient of variation, 184
Comparison, 1974 and 1975, 1
Computation of adjusted gross
income, 28
Definition, 177
Reported on:
All returns, 16
Joint returns, 20
Nonjoint returns, 12
Nontaxable returns, 31
Returns of taxpayers age 65
or over, 117
Returns with itemized deduc-
tions, 49
Stock options (See Tax
preferences-minimum tax)

Surviving spouse returns:
Classified by tax rates, 106
Comparison, 1974 and 1975, 2
Definition, 177
Exemptions, 64
Reported on:
Form 1040A returns, 34
Returns with itemized deductions, 49
Returns with maximum tax on earned income, 77
Selected items, 10
Sources of income, 12

Tax computation (See specific type)
Tax credits (See also specific type): Classified by size of income under various income concepts, 42
Coefficient of variation, 185
Comparison, 1974 and 1975, 1
Definition, 177
Earned income credit, 68
Classified by States, 122
Personal exemption credit, 70
Purchase of new principal residence
credit, 69
Reported on:
All returns, 17
Form 1040A returns, 37
Classified by marital status, 34
Joint returns, 21
Nontaxable returns, 32
Returns of taxpayers age 65
or over, 118
Returns with income subject to
tax, 75
Type, 88-89
Tax due at time of filing:
Definition, 177
Reported on:
All returns, 102-104
Form 1040A returns, 38
Classified by marital status, 34
Returns with tax liability, 96
Tax from recomputing prior-year
investment credit:
Definition, 177
Reported on all neturns, 93
Reported on returns with tax preferences, 91
Tax from recomputing prior-year WIN credit:

Definition, 177
Reported on all returns, 93
Tax law changes, VI
Tax overpayment (See Overpayment)
Taxpayments (See also specific type):
Definition, 178
Reported on:
All returns, 94-95
Returns with tax due, 202-104
Returns with tax overpay-
ment, 97-101
Tax preferences-expanded income:
Classified by size of income under
various income concepts, 39-42
Definition, 178
Tax preferences-minimum tax:
Definition, 178
Reported on all returns, 90-91
Tax rates:
Classified by marital
status, 105-110
Definition, 265

Marginal tax rates, 105-110
Reported on returns with income
subject to tax, 111-114
Tax rate schedules:
Definition, 165
Illustrated, 219
Tax savings (See specific type of tax computation)
Taxable income (See also Income
subject to tax):
Classified by:
Regions, 127
Size of income under various
income concepts, 41
States, 127
Classified by size of adjusted
gross income, 137-164
Reported on returns with
itemized deductions, 132
Type of tax computation, 73
Coefficient of variation, 185
Comparison, 1974 and 1975, 1
Cumulated, number, percent, 6
Definition, 178
Reported on:
All returns, 16
Form 1040 A returns, 36
Classified by marital status, 34
Joint returns, 21
Nonjoint returns, 7-11
Nontaxable returns, 32
Returns of taxpayers age 65 or
over, 118
Returns with income subject to
tax, 111
Returns with maximum tax on
earned income, 77-78
Returns with net gain from sales
of capital assets, 80
Taxable returns:
Classified by size of income under
various income concepts, 39-42
Comparison, 1974 and 1975, 1
Cumulated, number, percent, 5-6
Definition, 165
Taxes paid deduction:
Classified by:
Size of income under various
income concepts, 40
States, 129-130
Type, 50-51
Definition, 178
Reported on returns of taxpayers
age 65 or over, 119
Reported on returns with itemized deductions, 47
Taxpayer exemptions:
Classified by marital status, 64
Classified by States, 133
Comparison, 1974 and 1975, 45
Reported on all returns, 59
Reported on returns with personal
exemption credit, 70
Total deductions (See also Itemized
deductions and Standard deduction):
Coefficient of variation, 184
Comparison, 1974 and 1975, 44
Definition, 178
Reported on:
All returns, 16
Form 1040A returns, 36
Classified by marital status, 34
Joint returns, 20
Nonjoint returns, 7-11
Nontaxable returns, 31
Returns filed by dependents with
unearned income, 64

Returns of taxpayers age 65 or over, 118
Returns with total income tax, 86-87 ttal income tax:
As percent of adjusted gross
income, 86-87
Average, 6
Classified by:
Regions, 128
Size of total income tax, 81-85
States, 128
Classified by size of adjusted
gross income, 137-164
Type of exemptions, 59-63
Coefficient of variation, 185
Comparison, 1974 and 1975, 1
Cumulated, number, percent, 5
Definition, 178
Reported on:
All returns, 17
Joint returns, 21

Nonjoint returns, 7-11
Returns filed by dependents with
unearned income, 64
Returns of taxpayers age 65 or over, 118
Returns with income subject to
tax, 75
Returns with tax liability, 92
Total tax liability:
Classified by regions, 128
Classified by States, 128
Coefficient of variation, 185
Comparison, 1974 and 1975, 1
Definition, 178
Reported on:
All returns, 17
Form 1040A returns, 37
Joint returns, 21
Nontaxable returns, 32
Returns of taxpayers age 65
or over, 118
Returns with tax due, 102

Returns with tax liability, 92
Returns with tax overpayment, 97

Unearned taxable income (See Maximum tax on earned income)
Union dues:
Definition, 178
Reported on returns with total
miscellaneous deductions, 56
Unused credits:
Definition, 178
Reported on returns with tax preferences, 31

Work incentive (WIN) program credit: Definition, 178
Reported on returns with income tax before credits, 89




Section

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Exsロかpione
(5) Tex Computation
ami Pas Mates
[4 Age 65 or Over

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[^0]:    (") Estimete is not shown separelely because of the small number of sample returns on which it wes based However, the deta are inctuded in the appropnete totals
    Percent based on positve income only

[^1]:    E. Detal may not add to total because at raunding

[^2]:    Footnotes at end of table

[^3]:    -These ligures may ditter slightly trom those published in Statistics ot income-1975 Business income Tax Returns because of ditterences in coding and processing procedures
    NOTE Delail may not add to total because of rounding

[^4]:    (") Estimete is nol shown separately because of the smal number of sample returns on which il was based However, the dele ate included in the apptopriate totels $^{\circ}$
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    Amount less than $\$ 500$
    NOTE Deteil may not add to total because of rounding

[^5]:    TE: Detall may not add to totel because ol rounding

[^6]:    not include carryover of investment interest disallowed in previous year

[^7]:    Footnoles at end of lable

[^8]:    Footnotes al end of table

[^9]:    NOTE Detal may not add to total because of rounding

[^10]:    Includes returns with income averaging, pror-year delinquent returns using the reguler method, end returns with maximum tax on earnedincome nol elso heving en alternative tax
    includes those returns with maximum tax on eerned income also having an elternetive tax computetion
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[^12]:    (") Estimale is nol shown separately because of the small number of sample raturns on which il was based Howevar, tha data are included in the appropnate totals
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[^13]:    () Estimate is not shown seperately because of the small number of semple raturns on which it was besed. However, the deta ara included in tha appropnate totals

[^14]:    Footnotes et end of table

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[^16]:    Tebie 1-Returns clalming ONE axemption (and not Itemizing deductions) (Continued)

[^17]:    

[^18]:    (f) Amortization of child care faciuties

