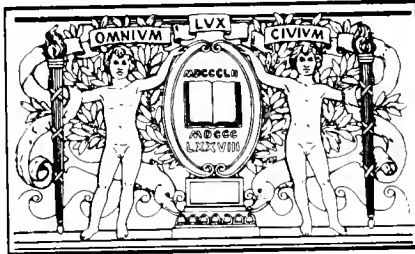


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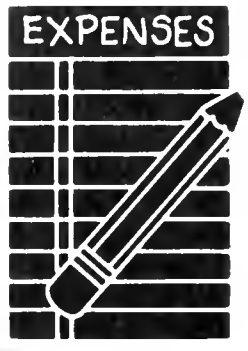


# 1978

## Statistics of Income

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# Individual Income Tax Returns



### Publications for sale

Individual Income Tax Returns, 1978  
Preliminary (51 pp., \$3.25)  
Individual Income Tax Returns, 1977  
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International Income and Taxes,  
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Corporation Returns, 1975-1978  
Individual Income Tax Returns, 1979  
Preliminary  
Corporation Income Tax Returns, 1976  
Organizations Exempt from Income  
Tax, 1975-1978  
International Income and Taxes,  
Foreign Income and Taxes on  
Individual Income Tax Returns, 1975

# 1978

# Individual Income Tax Returns

Publication 79 (2-81)

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## Department of the Treasury Internal Revenue Service

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This report was prepared in the Statistics Division by Philip Clark, James Dumais, Tom Gearin, Charles Hicks, Rich Hillelson, Patrick Piet, Richard Thompson, Norman Waits, and June Walters of the Individual Income Statistics Section, under the direction of Jack Blacksin. Major contributors to the publication were Peter Sailer, who designed the tables; Noreen Hoffmeier, who prepared the text; and Ray Plowden, who coordinated the review of the data. Other contributors included Ray Shadid, who designed the statistical sample; Cheryl Ingram, Les Ralston, and Dave Watson, who were responsible for coordinating the data processing and systems design in the Service Centers and the Data Center; Ruth Wise, who did the copy design and preparation; and Mary Haigler, who typed the text. Statistical abstracting of the data was done at each of the ten Internal Revenue Service Centers. Curt Taylor, Lorne Woodworth, and Sylvia Martin of the Data Center designed and directed the computer processing. Antonio Sanchez and Rosemary Senneff of Facilities Management Division were responsible for the publication of the report.

Special recognition is also extended to John Witschie, graphic designer in Facilities Management Division, now retired, who for many years designed the format of all the Statistics of Income reports and guided us through their publication.

This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and taxpayments. Also shown are foreign and domestic dividends, capital gains and losses, and selected income and tax items for States. Classifications are by tax status, size of adjusted gross income, marital status, and form of deduction.

Additional unpublished information from individual income tax returns, classified by States and by size of adjusted gross income, is available on a reimbursable basis from the Internal Revenue Service, Statistics Division. Two public use computer tape files of the records selected for the Statistics of Income sample are also available on a reimbursable basis from the National Archives and Records Service: the Individual Tax Model File, which is suitable for making national level estimates, and the State Tax Model File, which is suitable for making State level estimates.

## Suggested citation

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Individual Income Tax Returns  
Washington, D.C. 1981

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

February 23, 1981

The Honorable Donald T. Regan  
Secretary of the Treasury  
Washington, DC 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--1978, Individual Income Tax Returns. This report, based on a sample drawn from the 89.8 million returns filed during Calendar Year 1979, presents estimates of taxpayers' income, exemptions, deductions, credits, and tax. Major classifiers used are size of adjusted gross income, marital status, and State of residence, as well as taxable and nontaxable returns.

The report provides data on the new residential energy and business energy investment credits, as well as on provisions effective for Tax Year 1978 that were specified by the Tax Reform Act of 1976, the Tax Reduction and Simplification Act of 1977, the Revenue Act of 1978, the Energy Tax Act of 1978, and the Foreign Earned Income Act of 1978.

With kind regards,

Sincerely,



Acting Commissioner

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# Guide to Basic Tables

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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 89.8 million Forms 1040 and 1040A filed by the nation's taxpayers for Income Year 1978. The number of returns filed for 1978 represents an increase of approximately 3.6 percent over those filed for 1977.

The Internal Revenue Code of 1954, as amended, provided the legal basis for tax activity detailed in this report. Criteria specified by the Internal Revenue Code covering the filing of a tax return and, therefore, determining the basic coverage of the information in this report are outlined under "Requirements for Filing." Revisions to the 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."

Organizationally, this report is divided into 9 sections. The first section presents data on the number of returns filed and the sources of income reported on those returns, classified by marital status and by size of adjusted gross income. The itemized deductions and types of exemptions claimed on the 1978 tax returns are covered in section 2. Section 3 provides detailed data on the 1978 tax liability as well as on any tax credits and taxpayments applied to that tax liability. Data from returns filed by taxpayers age 65 or over or from returns showing a credit for the elderly are presented in section 4. Section 5 covers tax return data classified by State.

Each of the first five sections contains some explanatory text related to the material presented in the section. Terms used in this report are actually defined, however, in section 6. Section 7 contains a description of the sample of tax returns used for the estimates in this report, as well as a discussion of the method of estimation used and the sampling variability of the data. Facsimiles of the tax return forms (and their instructions) from which the data were gathered for 1978 are reproduced in section 8. Finally, section 9 consists of an index to the information presented herein.

The principal criterion which determined whether an individual had to file a return was the size of gross income (all income received in the form of money, property, and services, that was not, by law, expressly exempt from tax), specified according to the individual's marital status. For 1978, as for 1977, a return had to be filed by:

- (1) a single person (other than a surviving spouse) under age 65 with gross income of at least \$2,950;
- (2) a single person (other than a surviving spouse) age 65 or over with gross income of at least \$3,700;
- (3) a surviving spouse under age 65 with gross income of at least \$3,950;
- (4) a surviving spouse age 65 or over with gross income of at least \$4,700;
- (5) a married couple, filing a joint return, with both spouses under age 65 and with a combined gross income of at least \$4,700;
- (6) a married couple, filing a joint return, with one spouse age 65 or over and with a combined gross income of at least \$5,450;
- (7) a married couple, filing a joint return, with both spouses age 65 or over and with a combined gross income of at least \$6,200;
- (8) a married person, regardless of age, whose spouse was filing a separate return, if that married person had a gross income of \$750 or more.

In addition, any individual claimed as a dependent on another person's return had to file if he or she had "unearned income" (such as dividends, interest, or capital gains) of \$750 or more. Self-employed persons also had to file if they had "self-employment income" of \$400 or more in order to pay self-employment tax.

Coverage of returns below these income levels was generally limited to persons filing for a refund of income tax withheld or of the earned income credit.

Most taxpayers had to file tax returns within 3 1/2 months after the close of their accounting periods. Since the accounting period used by nearly all individuals for Tax Year 1978 was the calendar year, this meant that returns were due by April 15, 1979. However, each taxpayer could be granted, upon request, one automatic 2-month extension of time to file if he or she paid any estimated tax due by the original due date, by which time the request for an extension had to be made. In addition, U.S. citizens residing or traveling outside the United States and Puerto Rico were automatically granted (without requesting) the 2-month extension.

There were five revisions to the Internal Revenue Code which affected the comparability of the data presented in this report with that presented in previous years--the Tax Reform Act of 1976, the Tax Reduction and Simplification Act of 1977, the Foreign Earned Income Act of 1978, the Revenue Act of 1978, and the Energy Tax Act of 1978. While each of these laws contained provisions which primarily affected other tax years, the following became effective for 1978:

(1) the Tax Reform Act of 1976 (a) increased the amount of net capital loss (from \$2,000 to \$3,000) which could be used to offset ordinary income in any one year, and (b) changed the holding period (from 9 to 12 months) necessary for a capital asset to qualify as long-term;

(2) the Tax Reduction and Simplification Act of 1977 extended both the general tax credit and the earned income credit through taxable years ending in 1978 (both had been scheduled to expire at the end of 1977);

(3) the Foreign Earned Income Act of 1978 instituted new provisions relating to the taxation of income earned abroad, primarily effective for Tax Year 1979; the Act specified that for 1978, however, a taxpayer could elect to file a return using either the pre-1978-Act provisions or one of the two new methods specified in the 1978 Act; that is, the taxpayer could (a) exempt \$15,000 (\$20,000 for employees of charitable organizations) of earned income from taxation but apply higher tax rates to any remaining non-exempt income (the pre-1978-Act method), or (b)

either exclude up to \$20,000 from taxation because of residence in a so-called "hardship" area or take an adjustment to gross income for certain expenses of living abroad (generally limited to the amount of foreign earned income), and apply the most advantageous tax computation method to any remaining income in either case;

(4) the Revenue Act of 1978 (a) increased (from 50 to 60 percent) the amount of net capital gain which could be excluded from gross income, effective for taxable transactions occurring, and installment payments received, after October 31, 1978, (b) specified that the capital gain realized from the sale or exchange of a principal residence after July 26, 1978, would no longer be a tax preference item, and (c) provided for a one-time exclusion (from gross income) of up to \$100,000 of gain realized on the sale or exchange of a principal residence occurring after July 26, 1978, for taxpayers age 55 or over; and

(5) the Energy Tax Act of 1978 (a) introduced two "energy" credits--a residential energy credit for expenditures on energy conserving equipment (such as insulation) and renewable energy source property (such as solar and wind property) in or on the principal residence of a taxpayer, and a business energy investment credit for investment in specific types of energy property by those taxpayers engaged in a trade or business, and (b) specified that intangible drilling costs would become a permanent tax preference item (under the Tax Reduction and Simplification Act of 1977, intangible drilling costs were a tax preference item only for taxable years beginning in 1977).



# Section 1

# Returns Filed and Sources of Income

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## Introduction

The information presented in this section covers primarily the number of returns filed for Income Year 1978 and the sources of income, including the statutory adjustments to gross income, reported on these returns. The major classifications of these returns are size of adjusted gross income, marital status, and taxability or nontaxability of the return.

Characteristics, such as sources of income and selected tax items, of the returns filed for 1978 compared to 1977 are summarized in table 1A. As can be seen from that table, the number of returns filed increased by more than 3 million, from 86.6 million for 1977 to almost 89.8 million for 1978; correspondingly, adjusted gross income increased from almost \$1.2 trillion to \$1.3 trillion. Table 1B illustrates the effect of these changes by size of adjusted gross income. From 1977 to 1978, returns showing income of less than \$5,000 declined by more than 1.0 million, from 23.3 to 22.2 million, while those showing in-

**Table 1A.—Sources of Income and Selected Tax Items, 1977 and 1978**  
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	1977	1978	Change, 1977 to 1978
	(1)	(2)	(3)
Number of returns, total	86,634,640	89,771,551	3,138,911
Taxable	64,381,138	68,688,305	4,307,167
Nontaxable	22,253,502	21,083,246	-1,170,256
Adjusted gross income less deficit	1,158,492,225	1,302,447,388	143,955,161
Sources of income			
Salaries and wages	968,403,997	1,090,291,955	120,887,958
Pensions and annuities in adjusted gross income	29,211,627	32,743,919	3,532,192
Business and profession net profit less loss	48,451,960	53,546,508	4,084,548
Farm net profit less loss	504,256	3,565,283	3,061,027
Partnership net profit less loss	13,313,657	15,044,787	1,731,130
Small Business Corporation net profit less loss	1,973,133	2,284,908	311,775
Sales of capital assets net gain less loss	20,778,805	23,231,376	2,454,771
Sales of property other than capital assets net gain less loss	583,502	1,258,902	675,400
Dividends in adjusted gross income	27,020,489	30,208,475	3,187,986
Interest received	54,603,049	61,222,522	6,619,473
Rent net income less loss	2,988,778	3,139,157	150,379
Royalty net income less loss	2,241,354	2,559,870	318,516
Estate or trust net income less loss	2,763,650	3,079,603	315,953
All other sources (net)	2,987,539	2,638,501	-349,038
Total statutory adjustments	19,329,363	22,364,088	3,034,725
Total itemized deductions	138,519,421	184,432,406	25,912,985
Number of exemptions	215,176,987	219,987,896	4,810,909
Taxable income	938,968,454	1,082,190,322	123,221,868
Zero bracket amount	205,187,620	215,787,307	10,599,687
Income tax before credits	172,111,868	203,803,853	31,691,984
Total credits	13,637,781	17,085,501	3,447,720
Income tax after credits	158,474,087	186,718,352	28,244,265
Additional tax for tax preferences	1,322,915	1,514,475	191,560
Total income tax	159,797,002	188,232,827	28,435,825
Self-employment tax	4,074,582	4,705,994	631,412
Total tax liability	164,024,104	193,184,849	29,160,745

\*Consists of state income tax refunds, alimony received, and other income less loss.  
NOTE: Detail may not add to total because of rounding.

come of \$20,000 or more increased from 18.3 to 22.3 million. This trend is even more dramatic when viewed over a 10-year period, as can be seen in Chart 1A. For 1968, 31.9 million returns showed adjusted gross income of less than \$5,000; by 1978 there were only 22.2 million returns in this income class. However, returns showing income of \$25,000 or more increased from 1.6 million for 1968 to 13.7 million for 1978.

Cumulated data for the number of returns filed, the amount of adjusted gross income, and the amount of total income tax, classified by size of adjusted gross income are shown in table 1.1. Tables 1.2 and 1.3 present information classified by marital sta-

tus. Data for sources of income and adjustments, classified by size of adjusted gross income, are presented for all returns in table 1.4 and for joint returns in table 1.5. Special topics for which data are presented are: returns with income earned abroad, table 1.6; nontaxable returns, table 1.7; responses to the presidential election campaign fund question, table 1.8; Form 1040A returns, classified by marital status in table 1.9 and by size of adjusted gross income in table 1.10; and "high-income" returns (discussed in detail below), table 1.11. Table 1.12 shows data for selected sources of income by size of the source of income.

Chart 1A.

### Number of returns filed by size of adjusted gross income, 1968, 1973, and 1978

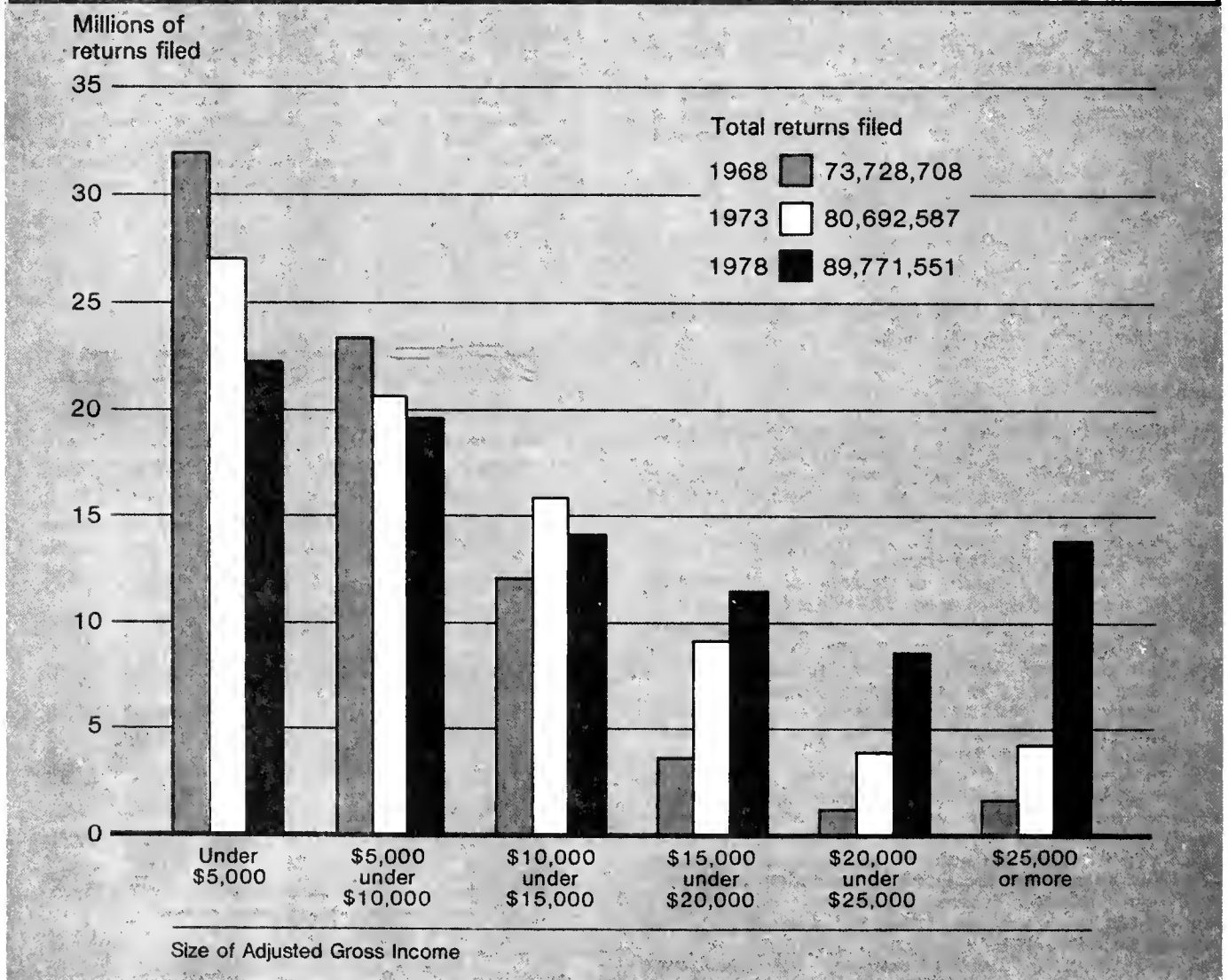


Table 1B.—Number of Returns by Marital Status and Size of Adjusted Gross Income

[All figures are estimates based on samples]

Size of adjusted gross income and marital status	1977	1978	Change 1977 to 1978
	(1)	(2)	(3)
<b>Number of returns for all adjusted gross income classes</b>	<b>86,634,640</b>	<b>89,771,551</b>	<b>3,136,911</b>
Joint returns of husbands and wives	44,004,343	44,483,348	479,005
Separate returns of husbands and wives	1,294,752	1,567,250	272,498
Returns of heads of households	5,837,754	6,382,444	544,690
Returns of surviving spouses	152,837	126,139	-26,698
Returns of single persons	35,344,954	37,212,370	1,867,416
<b>Under \$5,000, total</b>	<b>23,262,635</b>	<b>22,236,197</b>	<b>-1,026,438</b>
Joint returns of husbands and wives	3,433,270	2,929,584	-503,686
Separate returns of husbands and wives	531,211	649,035	117,824
Returns of heads of households	1,642,178	1,553,456	-88,722
Returns of surviving spouses	29,372	32,974	3,602
Returns of single persons	17,626,604	17,071,148	-555,456
<b>\$5,000 under \$10,000, total</b>	<b>19,342,819</b>	<b>19,585,276</b>	<b>242,457</b>
Joint returns of husbands and wives	7,000,508	6,050,137	-950,371
Separate returns of husbands and wives	351,956	453,128	101,172
Returns of heads of households	2,088,817	2,444,978	356,161
Returns of surviving spouses	47,729	31,786	-15,943
Returns of single persons	9,854,009	10,605,247	751,238
<b>\$10,000 under \$15,000, total</b>	<b>14,299,206</b>	<b>14,241,599</b>	<b>-57,607</b>
Joint returns of husbands and wives	8,131,231	7,443,907	-687,324
Separate returns of husbands and wives	224,961	237,573	12,612
Returns of heads of households	1,278,999	1,307,103	28,104
Returns of surviving spouses	28,275	22,537	-5,738
Returns of single persons	4,635,740	5,230,479	594,739
<b>\$15,000 under \$20,000, total</b>	<b>11,404,973</b>	<b>11,408,934</b>	<b>3,961</b>
Joint returns of husbands and wives	8,775,364	8,156,001	-619,363
Separate returns of husbands and wives	126,111	134,454	8,343
Returns of heads of households	530,768	619,091	88,323
Returns of surviving spouses	9,280	21,177	11,897
Returns of single persons	1,963,450	2,478,211	514,761
<b>\$20,000 or more, total</b>	<b>18,325,007</b>	<b>22,299,545</b>	<b>3,974,538</b>
Joint returns of husbands and wives	16,663,970	19,903,719	3,239,749
Separate returns of husbands and wives	60,513	93,060	32,547
Returns of heads of households	297,192	457,816	160,624
Returns of surviving spouses	38,181	17,665	-20,516
Returns of single persons	1,265,151	1,827,285	562,134

charitable organizations) of earned income from taxation but apply higher tax rates to any remaining non-exempt income or (b) under the 1978 rules, either exclude up to \$20,000 from taxation because of residence in a so-called "hardship" area or take an adjustment to gross income for certain expenses of living abroad (generally limited to the amount of foreign earned income) and apply the most advantageous tax computation method to any income remaining after the deduction or exclusion had been taken into account.

Table 1.6 shows the total amount of income earned abroad, and the amount exempted, excluded, and deducted, as well as selected tax items for returns with income earned abroad. (Additional information on the tax computation methods for these returns is shown in section 3, Tax Computation and Tax Rates.) Because the Foreign Earned Income Act was not enacted until November of 1978 and because it affected both Tax Years 1977 and 1978, the data on income earned abroad for 1978 may be slightly overstated.

### Long-Term Capital Gains

The amount of long-term capital gain included in adjusted gross income for 1978 was affected by both the Tax Reform Act of 1976 and the Revenue Act of 1978. For 1978, a capital asset had to be held for more than 12 months in order for it to qualify for long-term capital gain treatment, as specified by the Tax Reform Act of 1976. For Tax Year 1977, the holding period was 9 months; for 1976 and earlier years, it was 6 months.

While the Tax Reform Act of 1976 specified when assets were eligible for long-term capital gain treatment, the Revenue Act of 1978 specified what amount of long-term capital gain would be excluded from gross income in determining adjusted gross income. Effective for taxable transactions occurring, and installment payments received, after October 31, 1978, an amount equal to 60 percent of net long-term capital gain was excludable from gross income. Prior to that date, an amount equal to 50 percent of this capital gain was excludable. (The net amount of long-term capital gain was defined as the excess of the net long-term capital gain over the net short-term capital loss.) For Tax Year 1978 returns which included the October date (most individual returns were for Calendar Year 1978), the amount of capital gain excluded was the sum of:

(1) 60 percent of the lesser of (a) the net capital gain for the taxable year, or (b) the net capital gain taking into account only sales or exchanges after October 31, 1978; plus

(2) 50 percent of the excess of (a) the net capital gain for the taxable year over (b) the net capital gain taken into account under (1).

Table 1C presents data on the effect of this tax law change. Of the \$48.6 billion of net long-term capital gains, \$42.5 billion was subject to the 50 percent exclusion rate and \$6.0 billion subject to the 60 percent rate. More than 23 percent of the returns with net long-term capital gains showed gains excluded at the higher rate, even though it was in effect for only 2 months of the year.

In addition to providing for the 60 percent capital gain exclusion, the Revenue Act of 1978 also specified that taxpayers age 55 or over could exclude from gross income up to \$100,000 of gain realized from the sale or exchange of a principal residence occurring after July 26, 1978. No breakout is provided in this report of the extent to which taxpayers took advantage of this provision.

### Statutory 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, on the appropriate forms filled in by these entities) and are detailed in the reports Statistics of Income—Sole Proprietorship Returns, Statistics of Income—Partnership Returns, and Statistics of Income—Corporation Income Tax Returns.

Data on total statutory adjustments, disability income exclusion, payments to an individual retirement arrangement (IRA), payments to a self-employed retirement (Keogh) plan, and deduction for expense of living abroad are presented in tables 1.4 and 1.5. Data on the other statutory adjustments (employee business expenses, moving expenses, forfeited interest penalty, and alimony paid) were not tabulated for 1978. Tax law changes affecting the deduction for expense of living abroad are discussed below under "Income Earned Abroad."

### Income Earned Abroad

The Foreign Earned Income Act of 1978 revised the method of taxation used by individuals with income earned abroad, effective primarily for Tax Year 1979. The Act specified, however, that for 1978 taxpayers could elect to use either the new provisions set forth by the Act or those in effect prior to its enactment. Therefore, for 1978, taxpayers could (a) under the 1977 rules, exempt up to \$15,000 (\$20,000 in the case of employees of

**Table 1C.—Returns With Long-Term Capital Gains in Excess of Short-Term Capital Losses Reported on Schedule D: Amounts Excluded at the 50 Percent and 60 Percent Rates, by Size of Adjusted Gross Income**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Long-term capital gains in excess of short-term capital losses			
	Number of returns	Total	Excluded portion	Amount included in adjusted gross income
	(1)	(2)	(3)	(4)
<b>All Returns With Net Long-Term Capital Gain</b>				
<b>Total</b>	<b>5,272,317</b>	<b>48,588,985</b>	<b>24,898,423</b>	<b>23,690,562</b>
Under \$5,000	524,641	3,094,249	1,597,959	1,496,289
\$5,000 under \$10,000	675,075	2,630,138	1,364,031	1,266,107
\$10,000 under \$15,000	711,250	2,969,696	1,519,447	1,450,249
\$15,000 under \$20,000	642,697	3,703,876	1,901,144	1,802,732
\$20,000 under \$25,000	623,182	3,342,655	1,710,433	1,632,222
\$25,000 under \$30,000	508,595	3,442,217	1,763,698	1,678,518
\$30,000 under \$50,000	948,350	8,643,714	4,432,669	4,211,046
\$50,000 under \$100,000	469,374	7,939,062	4,071,737	3,867,326
\$100,000 under \$200,000	129,634	5,162,656	2,642,154	2,520,502
\$200,000 under \$500,000	33,756	3,916,087	2,000,199	1,915,888
\$500,000 under \$1,000,000	4,346	1,647,616	837,681	809,935
\$1,000,000 or more	1,417	2,097,019	1,057,271	1,039,748
<b>Returns With Capital Gains Subject to 50 Percent Exclusion</b>				
<b>Total</b>	<b>4,869,757</b>	<b>42,548,843</b>	<b>21,274,421</b>	<b>21,274,421</b>
Under \$5,000	492,096	2,585,838	1,292,919	1,292,919
\$5,000 under \$10,000	618,589	2,140,400	1,070,200	1,070,200
\$10,000 under \$15,000	657,066	2,623,616	1,311,808	1,311,808
\$15,000 under \$20,000	597,064	3,211,733	1,605,866	1,605,866
\$20,000 under \$25,000	572,881	2,951,503	1,475,751	1,475,751
\$25,000 under \$30,000	464,504	3,016,232	1,508,116	1,508,116
\$30,000 under \$50,000	869,159	7,535,441	3,767,720	3,767,720
\$50,000 under \$100,000	439,307	6,916,909	3,458,454	3,458,454
\$100,000 under \$200,000	121,328	4,554,365	2,277,182	2,277,182
\$200,000 under \$500,000	32,242	3,494,521	1,747,261	1,747,261
\$500,000 under \$1,000,000	4,170	1,508,883	754,442	754,442
\$1,000,000 or more	1,351	2,009,403	1,004,701	1,004,701
<b>Returns With Capital Gains Subject to 60 Percent Exclusion</b>				
<b>Total</b>	<b>1,227,987</b>	<b>8,040,142</b>	<b>3,624,002</b>	<b>2,416,141</b>
Under \$5,000	97,492	508,411	305,040	203,370
\$5,000 under \$10,000	162,574	489,738	293,831	195,907
\$10,000 under \$15,000	148,942	346,081	207,639	138,441
\$15,000 under \$20,000	146,084	492,143	295,278	196,865
\$20,000 under \$25,000	148,250	391,152	234,681	156,471
\$25,000 under \$30,000	105,554	425,985	255,582	170,403
\$30,000 under \$50,000	225,625	1,108,274	664,948	443,325
\$50,000 under \$100,000	136,528	1,022,154	613,282	408,872
\$100,000 under \$200,000	43,399	608,291	364,971	243,320
\$200,000 under \$500,000	11,448	421,566	252,939	168,627
\$500,000 under \$1,000,000	1,566	138,732	83,239	55,493
\$1,000,000 or more	525	87,616	52,570	35,046

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

### High-Income Returns, Taxable and Nontaxable

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

Neither tax preferences nor investment interest were available in a pure form from the tax return. In the case of excluded tax preferences (amounts of income or deductions afforded special tax treatment) only two were available for all taxpayers: the dividend exclusion of up to \$100 per taxpayer receiving qualified dividends and the capital gains exclusion, equal to a portion (either 50 or 60 percent, depending on the date of the transaction) of the excess of net long-term capital gains over net short-term capital losses. If the sum of the excluded capital gains plus other tax preferences

(which were subject to the additional tax for tax preferences, i.e., the "minimum tax") exceeded \$10,000 (\$5,000 in the case of married persons filing separate returns), the taxpayer was required to file a Form 4625 to compute the additional tax. For such taxpayers, the "tax preferences excluded from adjusted gross income," 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 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; unrealized gain on the exercise of stock options; amounts set aside as bad debt reserves by financial institutions in excess of the amounts needed on the basis of actual past experience; and intangible drilling costs to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applicable number of years.

One tax preference item from Form 4625 that was not included was the itemized deduction tax preference.



In contrast to the other items on Form 4625, the itemized deduction tax preference was not excluded or deducted in arriving at adjusted gross income, but rather was a deduction from adjusted gross income in arriving at taxable income. Therefore, it did not qualify as a "tax preference excluded from adjusted gross income" for purposes of this report and was thus not applicable to any of the three income concepts.

The purpose of adding tax preferences to adjusted gross income was to obtain a measure of total income which gave various sources of income more nearly equal treatment, i.e., to include the full amount of each type of income, before any of the exclusions or deductions allowed under the Internal Revenue Code. Similarly, the purpose of subtracting investment interest was to obtain a more nearly equal treatment of various types of expenses. In making out their tax returns, taxpayers who borrowed money for investment purposes included the gross income from those investments in their adjusted gross incomes and deducted the interest on the borrowed money as part of their itemized deductions. This was in contrast to the tax treatment of business and farm taxpayers, who deducted their business expenses from their business receipts 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, as described below.

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, as follows:

(1) When the income concept being tabulated was "adjusted gross income" or "adjusted gross income less investment interest," investment income equalled the sum of:

- (a) interest received,
- (b) dividends after the exclusion of up to \$100 per taxpayer,
- (c) all net short-term capital gains,
- (d) that portion of long-term capital gains included in adjusted gross income, and
- (e) all the net short-term and one-half the net long-term capital losses, limited to \$3,000 per tax return.

(2) When data on "expanded income" or "adjusted gross income plus excluded tax preferences" were tabulated, investment income equalled the sum of:

- (a) interest received,
- (b) dividends before exclusion,
- (c) all net short-term capital gains,
- (d) all net long-term capital gains, and
- (e) all the net short-term and one-half the net long-term capital losses, limited to \$3,000 per tax return.

Table 1D shows the shifts in income class that resulted from adding tax preferences to adjusted gross income, from subtracting investment interest, and from making both adjustments. Depending on which income concept is used, the number of "high-income nontaxables" (returns with total income of \$200,000 or more and no "total income tax") varied from 90 (based on adjusted gross income minus investment interest) to 113 (based on adjusted gross income plus excluded tax preferences).

In addition to the data presented in this report, a detailed analysis, based on all 1977 and 1978 tax returns in the Statistics of Income samples, showing the reasons for nontaxability and "near" nontaxability will be available later this year from the Office of Tax Analysis, U.S. Department of the Treasury, Washington, DC 20220.

**Table 1D.—Number of Nontaxable Returns, Classified by Size of Income Under Alternative Concepts**  
[All figures are estimates based on samples]

Size of income under alternative concepts	Total	Size of adjusted gross income		
		Under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)
Total number of returns .....	21,083,246	21,082,047	1,101	98
<b>Size of Expanded Income</b>				
Under \$100,000 .....	21,081,915	21,081,954	91	—
\$100,000 under \$200,000 .....	1,228	179	1,040	7
\$200,000 or more .....	105	14	—	91
<b>Size of Adjusted Gross Income Plus Excluded Tax Preferences</b>				
Under \$100,000 .....	21,081,849	21,081,849	—	—
\$100,000 under \$200,000 .....	1,284	183	1,101	—
\$200,000 or more .....	113	15	—	98
<b>Size of Adjusted Gross Income Less Investment Interest</b>				
Under \$100,000 .....	21,082,186	21,082,047	119	—
\$100,000 under \$200,000 .....	990	—	982	8
\$200,000 or more .....	90	—	—	90

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

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (Dollars)			Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Size of Adjusted Gross Income</b>									
<b>Total</b> .....	<b>88,771,551</b>	<b>100.0</b>	<b>1,302,447,386</b>	<b>100.0</b>	<b>14,508</b>	<b>68,886,305</b>	<b>100.0</b>	<b>1,241,262,685</b>	<b>100.0</b>
No adjusted gross income	524,071	0.6	-7,471,354	-	-	14,780	(?)	-661,285	-
\$1 under \$1,000	3,487,295	3.9	2,023,096	0.2	580	2,619	(?)	994	(?)
\$1,000 under \$2,000	4,999,609	5.6	7,473,213	0.6	1,495	137,382	0.2	211,347	(?)
\$2,000 under \$3,000	4,680,830	5.2	11,705,483	0.9	2,501	140,762	0.2	363,014	(?)
\$3,000 under \$4,000	4,553,366	5.1	15,907,472	1.2	3,494	2,273,149	3.3	8,150,861	0.7
\$4,000 under \$5,000	3,991,026	4.4	17,943,794	1.4	4,496	2,567,829	3.7	11,581,541	0.9
\$5,000 under \$6,000	4,403,902	4.9	24,317,061	1.9	5,522	3,033,869	4.4	18,780,060	1.4
\$6,000 under \$7,000	4,401,697	4.9	28,607,922	2.2	8,499	3,388,295	4.9	22,058,258	1.8
\$7,000 under \$8,000	3,849,675	4.3	28,868,719	2.2	7,499	3,369,340	4.9	25,266,276	2.0
\$8,000 under \$9,000	3,699,146	4.1	31,367,198	2.4	8,480	3,455,488	5.0	29,306,404	2.4
\$9,000 under \$10,000	3,230,856	3.6	30,649,637	2.4	9,487	3,054,152	4.4	28,967,257	2.3
\$10,000 under \$11,000	3,152,904	3.5	33,100,725	2.5	10,498	2,998,320	4.4	31,476,984	2.5
\$11,000 under \$12,000	2,947,780	3.3	33,905,286	2.6	11,502	2,835,862	4.1	32,627,180	2.6
\$12,000 under \$13,000	2,913,381	3.2	36,397,341	2.8	12,493	2,853,486	4.2	35,650,354	2.9
\$13,000 under \$14,000	2,668,149	3.0	35,995,235	2.8	13,491	2,817,196	3.8	35,308,485	2.8
\$14,000 under \$15,000	2,559,385	2.9	37,132,041	2.9	14,508	2,514,889	3.7	36,489,270	2.9
\$15,000 under \$20,000	11,408,934	12.7	198,794,563	15.3	17,424	11,279,678	16.4	196,583,473	15.8
\$20,000 under \$25,000	8,552,615	9.5	190,941,609	14.7	22,326	8,491,015	12.4	189,572,664	15.3
\$25,000 under \$30,000	5,386,257	6.0	146,822,233	11.3	27,259	5,352,156	7.8	145,894,644	11.8
\$30,000 under \$50,000	6,535,452	7.3	238,969,911	18.3	36,565	6,495,225	9.5	237,464,394	19.1
\$50,000 under \$100,000	1,471,406	1.6	98,283,476	7.4	65,436	1,460,169	2.1	95,588,047	7.7
\$100,000 under \$200,000	285,309	0.3	37,512,860	2.9	131,482	284,208	0.4	37,371,333	3.0
\$200,000 under \$500,000	59,894	0.1	16,711,100	1.3	279,058	59,796	0.1	16,888,841	1.3
\$500,000 under \$1,000,000	6,581	(?)	4,382,486	0.3	665,930	**8,612	(?)	4,377,558	0.4
\$1,000,000 or more	2,041	(?)	4,106,279	0.3	2,011,896	**	(?)	4,103,975	0.3

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income			Income tax after credits			Total income tax				
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of—		Average income tax (Dollars)	
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
<b>Size of Adjusted Gross Income</b>											
<b>Total</b> .....	<b>68,856,434</b>	<b>1,027,301,022</b>	<b>100.0</b>	<b>68,814,401</b>	<b>166,718,062</b>	<b>100.0</b>	<b>184,232,537</b>	<b>100.0</b>	<b>18.3</b>	<b>16.2</b>	<b>2,740</b>
No adjusted gross income	-	-	(?)	*27	*88	(?)	63,448	(?)	(?)	(?)	4,293
\$1 under \$1,000	*475	*20	(?)	*2,101	*5,214	(?)	6,267	(?)	(?)	(?)	2,363
\$1,000 under \$2,000	136,989	390,091	(?)	136,943	8,324	(?)	9,439	(?)	2.4	4.5	89
\$2,000 under \$3,000	140,313	372,391	(?)	140,343	12,006	(?)	13,079	(?)	3.5	3.6	93
\$3,000 under \$4,000	2,273,058	6,504,654	0.6	2,272,084	145,079	0.1	147,392	0.1	2.3	1.8	65
\$4,000 under \$5,000	2,566,818	9,344,542	0.9	2,562,801	461,997	0.2	465,388	0.2	5.0	4.0	181
\$5,000 under \$6,000	3,032,882	13,920,051	1.4	3,029,493	949,111	0.5	954,216	0.5	8.9	5.7	315
\$6,000 under \$7,000	3,387,865	18,280,075	1.8	3,387,782	1,424,942	0.8	1,427,624	0.8	7.8	6.5	421
\$7,000 under \$8,000	3,369,267	20,600,267	2.0	3,366,540	1,743,453	0.9	1,746,340	0.9	8.5	8.9	518
\$8,000 under \$9,000	3,452,403	23,988,012	2.3	3,452,092	2,246,870	1.2	2,251,853	1.2	9.4	7.7	652
\$9,000 under \$10,000	3,054,068	23,705,292	2.3	3,053,811	2,415,353	1.3	2,418,544	1.3	10.2	8.3	792
\$10,000 under \$11,000	2,998,207	25,890,688	2.5	2,997,252	2,828,334	1.5	2,831,844	1.5	10.9	9.0	944
\$11,000 under \$12,000	2,835,547	26,839,806	2.6	2,834,617	3,080,133	1.8	3,081,941	1.8	11.5	9.4	1,087
\$12,000 under \$13,000	2,853,483	29,436,585	2.9	2,852,575	3,551,691	1.9	3,554,404	1.9	12.1	10.0	1,246
\$13,000 under \$14,000	2,816,922	29,263,807	2.8	2,815,454	3,676,437	2.0	3,680,387	2.0	12.8	10.4	1,406
\$14,000 under \$15,000	2,514,882	30,397,526	3.0	2,513,808	3,975,357	2.1	3,981,131	2.1	13.1	10.9	1,583
\$15,000 under \$20,000	11,278,777	163,237,583	15.9	11,272,830	23,387,998	12.5	23,419,368	12.4	14.3	11.9	2,078
\$20,000 under \$25,000	8,490,499	156,989,252	15.3	8,483,526	25,282,593	13.5	25,310,801	13.4	16.1	13.4	2,961
\$25,000 under \$30,000	5,351,617	121,431,375	11.8	5,349,746	21,927,091	11.7	21,977,167	11.7	18.1	15.1	4,106
\$30,000 under \$50,000	6,491,523	196,965,129	19.2	6,485,255	42,534,179	22.8	42,741,012	22.7	21.7	18.0	6,580
\$50,000 under \$100,000	1,458,902	78,841,226	7.7	1,454,445	24,031,456	12.9	24,380,402	13.0	30.9	25.5	16,097
\$100,000 under \$200,000	283,753	30,869,259	3.0	282,938	12,572,627	6.7	12,856,751	6.8	41.6	34.4	45,237
\$200,000 under \$500,000	59,849	13,556,415	1.3	59,426	6,896,248	3.6	6,896,404	3.7	50.9	41.3	115,332
\$500,000 under \$1,000,000	6,538	3,388,927	0.3	6,503	1,900,316	1.0	2,002,141	1.1	59.1	45.7	304,801
\$1,000,000 or more	2,017	3,988,070	0.3	2,009	1,890,961	1.0	2,015,197	1.1	65.3	49.1	988,328

Footnotes at end of table.

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

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total <sup>1</sup>	Average (Dollars)			Amount	Percent of total <sup>1</sup>
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Cumulated From Smallest Size of Adjusted Gross Income</b>									
No adjusted gross income	524,071	0.6	-7,471,354	-	-14,256	14,780	(?)	-661,285	-
\$1 under \$1,000	3,487,295	3.9	2,023,096	0.2	580	2,619	(?)	994	(?)
\$1 under \$2,000	8,486,904	9.5	9,496,310	0.7	1,119	140,001	0.2	212,340	(?)
\$1 under \$3,000	13,167,734	14.7	21,201,792	1.6	1,610	280,763	0.4	575,354	(?)
\$1 under \$4,000	17,721,100	19.7	37,109,265	2.8	2,094	2,553,912	3.7	8,726,015	0.7
\$1 under \$5,000	21,712,126	24.2	55,053,058	4.2	2,536	5,121,741	7.5	20,307,556	1.6
\$1 under \$6,000	26,116,028	29.1	79,370,119	8.1	3,039	8,155,610	11.9	37,067,616	3.0
\$1 under \$7,000	30,517,725	34.0	107,978,041	8.2	3,538	11,543,905	16.8	59,125,874	4.8
\$1 under \$8,000	34,367,400	38.3	138,846,780	10.4	3,982	14,813,243	21.7	84,412,150	6.8
\$1 under \$9,000	38,066,548	42.4	168,213,959	12.8	4,419	18,368,733	26.7	113,718,554	9.2
\$1 under \$10,000	41,297,402	46.0	198,863,595	15.2	4,815	21,422,885	31.2	142,685,811	11.5
\$1 under \$11,000	44,450,306	49.5	231,964,320	17.7	5,219	24,421,205	35.8	174,162,775	14.0
\$1 under \$12,000	47,398,086	52.8	265,869,606	20.3	5,609	27,257,097	39.7	206,789,955	16.7
\$1 under \$13,000	50,311,467	56.0	302,266,847	23.1	6,008	30,110,583	43.8	242,440,309	19.5
\$1 under \$14,000	52,979,816	59.0	338,262,182	25.8	6,385	32,727,779	47.6	277,749,774	22.4
\$1 under \$15,000	55,538,001	61.9	375,394,223	28.7	6,759	35,242,668	51.3	314,239,044	25.3
\$1 under \$20,000	66,947,935	74.6	574,188,786	43.6	8,577	46,522,344	67.7	510,822,517	41.1
\$1 under \$25,000	75,500,550	84.1	765,130,395	58.4	10,134	55,013,359	80.1	700,395,181	56.4
\$1 under \$30,000	80,886,807	90.1	911,952,628	69.6	11,274	60,365,515	87.9	846,289,825	68.1
\$1 under \$50,000	87,422,259	97.4	1,150,922,539	87.9	13,165	66,860,740	97.3	1,083,754,219	87.3
\$1 under \$100,000	88,893,665	99.0	1,247,206,015	95.2	14,030	68,320,909	99.5	1,179,322,266	95.0
\$1 under \$200,000	89,178,974	99.3	1,284,718,874	98.1	14,406	69,605,117	99.9	1,216,693,599	98.0
\$1 under \$500,000	89,238,858	99.4	1,301,429,974	99.4	14,584	69,664,913	100.0	1,233,382,439	99.3
\$1 under \$1,000,000	89,245,439	99.4	1,305,812,460	99.7	14,632	**	100.0	1,237,759,965	99.7
\$1 or more	89,247,480	99.4	1,308,918,739	100.0	14,677	68,673,525	100.0	1,241,863,970	100.0
All returns	89,771,551	100.0	1,302,447,386	99.4	14,508	68,688,305	100.0	1,241,202,665	99.9

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income			Income tax after credits			Total income tax				
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income	Average income tax (Dollars)
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
<b>Cumulated From Smallest Size of Adjusted Gross Income</b>											
No adjusted gross income	-	-	-	*27	*88	(?)	63,448	(?)	(?)	(?)	4,293
\$1 under \$1,000	*475	*20	(?)	*2,101	*5,214	(?)	6,287	(?)	(?)	(?)	2,393
\$1 under \$2,000	137,464	390,111	(?)	139,044	13,537	(?)	15,707	(?)	4.0	7.4	112
\$1 under \$3,000	277,777	762,503	0.1	279,387	25,545	(?)	29,783	(?)	3.8	5.0	103
\$1 under \$4,000	2,550,835	7,267,156	0.7	2,551,471	170,625	0.1	176,175	0.1	2.4	2.0	69
\$1 under \$5,000	5,117,653	16,611,699	1.6	5,114,272	632,622	0.3	641,563	0.3	3.9	3.2	125
\$1 under \$6,000	8,150,515	30,531,750	3.0	8,143,765	1,561,732	0.8	1,595,779	0.8	5.2	4.3	196
\$1 under \$7,000	11,538,380	48,811,825	4.8	11,531,547	3,006,675	1.6	3,023,403	1.8	6.2	5.1	262
\$1 under \$8,000	14,807,647	68,412,092	6.8	14,898,087	4,750,128	2.5	4,769,743	2.5	6.9	5.7	320
\$1 under \$9,000	18,360,050	93,400,104	9.1	18,350,178	6,996,998	3.7	7,021,596	3.7	7.5	6.2	382
\$1 under \$10,000	21,414,116	117,105,395	11.4	21,400,990	9,412,351	5.0	9,440,140	5.0	8.1	6.6	441
\$1 under \$11,000	24,412,325	142,996,063	13.9	24,401,242	12,240,685	8.6	12,271,984	6.5	8.6	7.0	503
\$1 under \$12,000	27,247,872	169,835,869	16.5	27,235,859	15,320,819	8.2	15,353,925	8.2	9.0	7.4	563
\$1 under \$13,000	30,101,356	199,272,454	19.4	30,088,434	18,872,510	10.1	18,908,329	10.0	9.5	7.8	628
\$1 under \$14,000	32,718,277	228,536,261	22.2	32,703,888	22,548,947	12.1	22,588,716	12.0	9.9	8.1	690
\$1 under \$15,000	35,233,159	258,933,787	25.2	35,217,696	26,524,305	14.2	26,569,847	14.1	10.3	8.5	754
\$1 under \$20,000	46,511,936	422,171,370	41.1	46,490,526	49,912,303	26.7	49,989,214	26.6	11.8	9.8	1,075
\$1 under \$25,000	55,002,435	579,160,622	56.4	54,974,052	75,194,896	40.3	75,300,015	40.0	13.0	10.8	1,369
\$1 under \$30,000	60,354,052	700,591,996	68.2	60,323,798	97,121,987	52.0	97,277,183	51.7	13.9	11.5	1,611
\$1 under \$50,000	66,845,575	897,557,125	87.4	66,809,053	139,656,166	74.8	140,016,195	74.4	15.6	12.9	2,094
\$1 under \$100,000	68,304,477	976,398,351	95.0	68,263,498	163,687,622	87.7	164,396,596	87.4	16.8	13.9	2,406
\$1 under \$200,000	68,586,230	1,007,267,609	98.0	68,546,436	176,260,449	94.4	177,255,347	94.2	17.8	14.6	2,584
\$1 under \$500,000	68,647,679	1,020,824,024	99.4	68,605,862	182,926,897	98.0	184,151,751	97.9	18.0	14.9	2,682
\$1 under \$1,000,000	68,654,417	1,024,212,952	99.7	68,612,365	184,827,012	99.0	186,153,892	98.9	18.2	15.0	2,711
\$1 or more	68,656,434	1,027,301,022	100.0	68,614,374	186,717,973	100.0	188,169,089	100.0	18.3	15.2	2,740
All returns	68,656,434	1,027,301,022	100.0	68,614,401	186,718,062	100.0	188,232,537	100.0	18.3	15.2	2,740

Footnotes at end of table

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

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total <sup>1</sup>	Average (Dollars)			Amount	Percent of total <sup>1</sup>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>Cumulated From Largest Size of Adjusted Gross Income</b>									
\$1,000,000 or more	2,041	(?)	4,106,279	0.3	2,011,896	**		4,103,975	0.3
\$500,000 or more	8,622	(?)	8,488,765	0.6	964,547	** 8,612	(?)	8,481,531	0.7
\$200,000 or more	68,506	0.1	25,199,865	1.9	367,849	68,408	0.1	25,170,372	2.0
\$100,000 or more	353,815	0.4	62,712,725	4.8	177,247	352,616	0.5	62,541,705	5.0
\$50,000 or more	1,825,221	2.0	158,996,200	12.1	87,111	1,812,785	2.6	158,109,751	12.7
\$30,000 or more	8,360,673	9.3	397,966,111	30.4	47,600	8,308,010	12.1	395,574,145	31.9
\$25,000 or more	13,746,930	15.3	544,768,344	41.6	39,630	13,660,166	19.9	541,468,790	43.6
\$20,000 or more	22,299,545	24.8	735,729,954	56.2	32,993	22,151,181	32.2	731,041,454	58.9
\$15,000 or more	33,708,479	37.5	934,524,517	71.3	27,724	33,430,857	48.7	927,624,927	74.7
\$14,000 or more	36,267,864	40.4	971,656,558	74.2	26,791	35,945,746	52.3	964,114,196	77.6
\$13,000 or more	38,936,013	43.4	1,007,651,792	76.9	25,880	38,562,942	56.1	999,423,662	80.5
\$12,000 or more	41,849,394	46.6	1,044,049,133	79.7	24,948	41,416,428	60.3	1,035,074,016	83.3
\$11,000 or more	44,797,174	49.9	1,077,954,419	82.3	24,063	44,252,320	64.4	1,067,701,196	86.0
\$10,000 or more	47,950,078	53.4	1,111,055,144	84.8	23,171	47,250,640	68.8	1,099,178,160	88.5
\$9,000 or more	51,180,934	57.0	1,141,704,781	87.2	22,307	50,304,932	73.2	1,128,145,417	90.8
\$8,000 or more	54,880,080	61.1	1,173,071,979	89.6	21,375	53,760,280	78.3	1,157,451,821	93.2
\$7,000 or more	58,729,755	65.4	1,201,940,698	91.8	20,466	57,129,620	83.2	1,182,738,097	95.2
\$6,000 or more	63,131,452	70.3	1,230,548,620	93.9	19,492	60,517,915	88.1	1,204,796,355	97.0
\$5,000 or more	67,535,354	75.2	1,254,865,681	96.8	18,561	63,551,784	92.5	1,221,556,414	98.4
\$4,000 or more	71,526,380	79.7	1,272,809,475	97.2	17,795	66,119,613	96.3	1,233,137,956	99.3
\$3,000 or more	76,079,746	84.7	1,288,716,947	98.4	16,939	68,392,762	99.6	1,241,288,617	100.0
\$2,000 or more	80,760,576	90.0	1,300,422,430	99.3	16,102	68,533,524	99.8	1,241,651,630	100.0
\$1,000 or more	85,760,185	95.5	1,307,895,643	99.8	15,251	68,670,906	100.0	1,241,862,977	100.0
\$1 or more	89,247,480	99.4	1,309,918,739	100.0	14,677	68,673,525	100.0	1,241,863,970	100.0
All returns	89,771,551	100.0	1,302,447,386	99.4	14,508	68,688,305	100.0	1,241,202,685	99.9

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income <sup>2</sup>			Income tax after credits			Total income tax				Average income tax (Dollars)
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of—			
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
<b>Cumulated From Largest Size of Adjusted Gross Income</b>											
\$1,000,000 or more	2,017	3,088,070	0.3	2,009	1,890,961	1.0	2,015,197	1.1	65.3	49.1	988,326
\$500,000 or more	8,555	6,476,998	0.6	8,512	3,791,276	2.0	4,017,338	2.1	62.0	47.4	466,481
\$200,000 or more	68,204	20,033,412	2.0	67,938	10,457,524	5.6	10,913,742	5.8	54.5	43.4	158,539
\$100,000 or more	351,957	50,032,671	5.0	350,876	23,030,351	12.3	23,770,493	12.6	46.7	38.0	67,412
\$50,000 or more	1,810,859	129,743,897	12.6	1,805,321	47,061,807	25.2	48,150,894	25.6	37.1	30.5	26,562
\$30,000 or more	8,302,382	326,709,026	31.8	8,290,576	89,595,986	48.0	90,891,906	48.3	27.8	23.0	10,940
\$25,000 or more	13,653,999	448,140,400	43.6	13,640,322	111,523,077	59.7	112,869,074	60.0	25.2	20.8	8,263
\$20,000 or more	22,144,498	605,129,652	56.9	22,123,848	136,805,670	73.3	138,179,875	73.4	22.8	18.9	6,238
\$15,000 or more	33,423,275	768,367,235	74.8	33,396,578	160,193,669	85.8	161,599,242	85.9	21.0	17.4	4,834
\$14,000 or more	35,936,157	798,764,760	77.8	35,910,486	164,169,026	87.9	165,580,373	88.0	20.7	17.2	4,606
\$13,000 or more	38,555,079	828,028,567	80.6	38,525,940	167,845,463	89.9	169,260,760	90.0	20.4	16.9	4,389
\$12,000 or more	41,408,562	857,465,152	83.5	41,378,515	171,397,155	91.8	172,815,164	91.8	20.2	16.7	4,173
\$11,000 or more	44,244,109	884,304,959	86.1	44,213,132	174,477,288	93.4	175,891,105	93.5	19.9	16.5	3,975
\$10,000 or more	47,242,316	910,195,626	88.6	47,210,384	177,305,622	95.0	178,728,949	95.0	19.6	16.3	3,783
\$9,000 or more	50,296,384	933,900,918	90.9	50,264,195	179,720,975	96.3	181,147,493	96.3	19.4	16.1	3,601
\$8,000 or more	53,748,787	957,888,930	93.2	53,716,287	181,967,845	97.5	183,399,346	97.5	19.1	15.8	3,411
\$7,000 or more	57,118,054	978,489,197	95.2	57,082,827	183,711,299	98.4	185,145,686	98.4	18.9	15.7	3,241
\$6,000 or more	60,505,919	996,769,272	97.0	60,470,609	185,136,241	99.2	186,573,310	99.2	18.7	15.5	3,083
\$5,000 or more	63,538,781	1,010,689,323	98.4	63,500,102	186,085,351	99.7	187,527,526	99.7	18.6	15.4	2,951
\$4,000 or more	66,105,599	1,020,033,865	99.3	66,062,903	186,547,349	99.9	187,992,914	99.9	18.4	15.2	2,843
\$3,000 or more	68,378,657	1,026,538,519	99.9	68,334,987	186,692,428	100.0	188,140,306	100.0	18.3	15.2	2,751
\$2,000 or more	68,518,970	1,026,910,910	100.0	68,475,330	186,704,436	100.0	188,153,383	100.0	18.3	15.2	2,745
\$1,000 or more	68,655,959	1,027,301,001	100.0	68,612,273	186,712,760	100.0	188,162,822	100.0	18.3	15.2	2,740
\$1 or more	68,656,434	1,027,301,022	100.0	68,614,374	186,717,973	100.0	188,169,089	100.0	18.3	15.2	2,740
All returns	68,656,434	1,027,301,022	100.0	68,614,401	186,718,062	100.0	188,232,537	100.0	18.3	15.2	2,740

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

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

<sup>1</sup> Percent based on positive income only

<sup>2</sup> Less than 0.05 percent

<sup>3</sup> Percent not computed

NOTE: Detail may not add to total because of rounding

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

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

Size of adjusted gross income	All returns													
	Number of returns (1)	Adjusted gross income less deficit (2)	Itemized deductions (3)		Excess itemized deductions (4)		Exemptions (amount) (7)		Taxable income (8)		Income tax after credits (10)		Total income tax (13)	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total.....</b>	<b>89,771,551</b>	<b>1,302,447,386</b>	<b>25,736,238</b>	<b>164,432,406</b>	<b>25,417,827</b>	<b>87,987,241</b>	<b>164,900,772</b>	<b>85,293,660</b>	<b>1,062,190,322</b>	<b>68,614,401</b>	<b>186,718,062</b>	<b>68,688,305</b>	<b>188,232,537</b>	
Under \$2,000.....	9,010,975	2,024,956	178,809	227,755	26,328	100,523	9,370,370	5,293,830	3,637,021	139,071	13,626	154,781	79,154	
\$2,000 under \$4,000.....	9,234,196	27,612,955	176,733	386,892	133,219	133,219	10,543,130	8,717,020	17,612,769	2,412,427	157,087	2,413,911	160,469	
\$4,000 under \$6,000.....	8,394,928	42,260,855	344,642	1,265,637	296,427	491,552	11,741,331	8,301,762	30,284,287	1,411,108	1,411,108	5,601,698	1,419,604	
\$6,000 under \$8,000.....	8,251,372	57,476,641	335,286	2,216,433	523,272	863,810	12,662,063	8,216,777	40,403,855	3,168,395	3,168,395	6,757,635	3,173,964	
\$8,000 under \$10,000.....	6,930,002	62,016,835	181,069	3,446,702	801,738	1,297,421	11,215,865	6,909,520	49,391,767	4,662,223	4,662,223	6,509,640	4,670,397	
\$10,000 under \$12,000.....	6,300,684	67,006,011	1,011,112	4,454,645	995,248	1,750,166	11,216,823	6,092,317	54,088,467	5,831,869	5,831,869	5,934,212	5,913,785	
\$12,000 under \$14,000.....	5,581,530	72,392,576	1,172,889	5,370,673	1,172,152	2,186,773	10,839,513	5,573,111	59,399,351	5,468,029	5,468,029	5,470,682	7,234,791	
\$14,000 under \$16,000.....	5,010,364	75,116,128	1,441,439	6,715,929	1,439,486	2,593,586	10,320,275	5,003,390	62,267,563	4,928,755	4,928,755	4,933,400	8,215,062	
\$16,000 under \$18,000.....	4,690,056	79,571,220	1,777,136	8,735,649	1,771,111	3,585,525	10,363,491	4,674,503	65,745,792	4,621,688	4,621,688	4,633,726	9,228,227	
\$18,000 under \$20,000.....	4,277,947	81,239,257	2,003,440	10,252,216	2,001,587	4,200,352	9,819,402	4,236,195	67,226,698	4,236,195	4,236,195	4,237,439	9,957,190	
\$20,000 under \$25,000.....	8,552,615	190,941,609	5,142,205	27,725,420	5,133,278	12,049,946	21,072,240	6,546,205	157,866,777	6,463,526	6,463,526	6,491,015	25,310,801	
\$25,000 under \$30,000.....	5,866,257	146,822,233	3,891,637	23,195,066	3,890,044	11,036,770	13,700,561	5,363,363	122,098,657	5,349,746	5,349,746	5,352,156	21,977,167	
\$30,000 under \$50,000.....	6,535,452	238,969,911	5,586,485	41,536,290	5,582,419	24,009,400	16,931,988	6,529,509	198,081,235	6,485,255	6,485,255	6,485,225	42,741,012	
\$50,000 under \$100,000.....	1,471,406	96,263,476	1,726,478	17,267,478	1,370,521	12,927,742	3,986,753	1,469,731	79,406,339	1,484,445	1,484,445	1,460,169	24,380,402	
\$100,000 under \$200,000.....	285,804	37,512,860	274,981	6,029,964	274,918	5,097,123	794,309	284,656	30,967,150	282,938	282,938	284,208	12,896,404	
\$200,000 under \$500,000.....	59,884	16,711,100	58,796	3,173,563	56,746	2,097,163	193,505	59,674	13,571,996	59,456	59,456	59,796	6,896,451	
\$500,000 under \$1,000,000.....	6,561	4,362,486	6,515	997,139	6,515	977,321	16,822	6,545	1,900,316	6,503	6,503	6,573	2,002,141	
\$1,000,000 or more.....	2,041	4,106,279	2,024	1,024,953	2,024	1,016,897	5,132	2,016	3,086,073	2,009	2,009	2,015,197	2,015,197	
<b>Taxable returns, total.....</b>	<b>68,688,305</b>	<b>1,241,202,685</b>	<b>24,614,256</b>	<b>156,646,479</b>	<b>24,351,877</b>	<b>83,347,057</b>	<b>132,081,734</b>	<b>68,656,434</b>	<b>1,027,301,222</b>	<b>68,614,401</b>	<b>186,718,062</b>	<b>68,688,305</b>	<b>188,232,537</b>	
Under \$2,000.....	154,781	448,945	17,752	17,752	*103	11,125	150,795	137,464	390,111	139,071	13,626	154,781	79,154	
\$2,000 under \$4,000.....	2,413,911	8,513,675	99,688	81,391	10,007	6,966	1,832,132	2,413,371	6,877,045	2,412,427	157,087	2,413,911	160,469	
\$4,000 under \$6,000.....	5,601,698	28,341,601	149,170	330,542	101,466	73,497	5,067,190	5,599,660	23,264,594	5,592,294	1,411,108	5,601,698	1,419,604	
\$6,000 under \$8,000.....	6,757,635	47,344,534	321,406	1,037,233	309,608	296,126	8,935,571	6,757,132	35,860,342	6,754,322	3,168,395	6,757,635	3,173,964	
\$8,000 under \$10,000.....	6,509,640	56,273,661	642,563	2,330,603	626,212	1,137,690	9,893,056	5,066,471	47,693,303	5,005,903	4,662,223	6,509,640	4,670,397	
\$10,000 under \$12,000.....	5,834,212	64,104,144	871,730	3,413,994	856,975	1,127,229	10,270,262	5,833,794	32,730,474	5,831,869	5,831,869	5,834,212	5,913,785	
\$12,000 under \$14,000.....	5,470,682	70,959,819	1,105,561	4,772,365	1,104,864	1,783,571	10,486,922	5,470,405	58,700,392	5,468,029	5,468,029	5,470,682	7,234,791	
\$14,000 under \$16,000.....	4,933,400	79,372,778	1,012,212	6,294,455	1,399,467	2,279,230	10,096,869	4,932,719	61,586,830	4,928,755	4,928,755	4,933,400	8,215,062	
\$16,000 under \$18,000.....	4,623,726	80,623,916	1,074,508	8,257,759	1,734,453	3,177,959	10,175,871	4,623,643	65,260,010	4,621,688	4,621,688	4,623,726	9,228,227	
\$18,000 under \$20,000.....	4,237,439	80,476,047	1,976,609	8,074,563	1,975,736	4,029,613	8,683,512	4,237,297	66,736,266	4,236,195	4,236,195	4,237,439	9,957,190	
\$20,000 under \$25,000.....	6,491,015	189,572,664	5,067,170	27,261,003	5,099,243	11,709,496	20,893,179	6,490,499	156,989,252	6,463,526	6,463,526	6,491,015	25,310,801	
\$25,000 under \$30,000.....	5,352,156	145,894,644	3,873,366	22,927,504	3,871,573	10,867,851	13,603,145	5,351,617	121,431,375	5,349,746	5,349,746	5,352,156	21,977,167	
\$30,000 under \$50,000.....	6,495,225	237,464,394	5,581,291	41,179,032	5,588,108	23,729,207	16,803,192	6,481,523	196,985,129	6,485,255	6,485,255	6,495,225	42,741,012	
\$50,000 under \$100,000.....	1,460,169	95,566,047	1,564,567	17,065,995	1,362,890	12,934,379	3,927,776	1,458,920	78,841,226	1,484,445	1,484,445	1,460,169	24,380,402	
\$100,000 under \$200,000.....	284,208	37,371,333	274,046	6,579,345	273,966	5,726,047	791,052	283,753	30,669,239	282,938	282,938	284,208	12,896,404	
\$200,000 under \$500,000.....	59,796	16,686,841	58,684	3,165,416	58,675	2,984,229	159,267	59,649	13,556,415	59,456	59,456	59,796	6,896,451	
\$500,000 or more.....	8,612	8,481,531	8,531	2,017,567	8,531	1,991,777	21,920	8,555	6,476,997	8,512	8,512	8,612	4,017,338	
<b>Total nontaxable returns.....</b>	<b>21,083,246</b>	<b>61,244,701</b>	<b>1,142,042</b>	<b>7,785,927</b>	<b>1,085,950</b>	<b>4,640,183</b>	<b>32,819,039</b>	<b>16,624,226</b>	<b>34,889,300</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	
<b>All returns, summary.....</b>	<b>22,236,197</b>	<b>47,581,705</b>	<b>498,096</b>	<b>1,041,367</b>	<b>198,530</b>	<b>409,023</b>	<b>25,362,014</b>	<b>17,884,661</b>	<b>33,707,046</b>	<b>5,114,299</b>	<b>632,710</b>	<b>5,136,591</b>	<b>705,010</b>	
\$5,000 under \$10,000.....	19,595,276	143,810,597	1,577,469	6,506,022	1,597,715	24,377,502	35,339,944	19,223,768	111,222,953	16,269,776	8,779,729	16,300,144	8,798,577	
\$10,000 under \$15,000.....	14,228,394	178,530,628	2,855,845	9,220,692	2,836,163	9,130,162	27,379,733	14,220,994	148,223,763	13,215,708	17,171,929	16,819,783	17,199,707	
\$15,000 under \$20,000.....	12,068,549	199,736,563	4,550,191	22,461,450	4,541,403	31,466,331	25,600,331	16,504,068	164,504,068	15,272,838	23,387,938	13,279,876	23,419,628	
\$20,000 or more.....	22,208,954	735,729,954	16,334,703	121,462,875	16,317,996	70,824,364	96,639,309	22,261,951	608,512,020	22,123,848	136,805,670	22,151,871	136,179,875	

Footnotes at end of table

**Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Joint returns of husbands and wives										Total income tax			
	Number of returns		Adjusted gross income less deficit		Itemized deductions		Exemptions (Amount)		Taxable income		Income tax after credits		Total income tax	
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	
<b>All returns, total</b> .....	44,483,348	947,136,976	20,535,667	139,737,121	74,098,377	117,903,237	43,104,653	763,606,935	38,524,704	142,397,182	38,587,496	143,641,372		
Under \$2,000	927,634	-5,245,498	12,750	79,679	38,879	2,411,860	49,438	12,753	1,653	5,296	14,399	55,336		
\$2,000 under \$4,000	1,212,049	3,786,007	25,952	116,365	24,758	3,049,178	854,765	989,642	1,175	1,299	2,273	3,261		
\$4,000 under \$6,000	1,951,164	9,442,482	100,947	511,665	100,466	4,647,250	1,774,799	4,699,325	217,013	13,943	222,468	20,884		
\$6,000 under \$8,000	2,444,649	17,173,381	216,791	1,070,485	378,687	6,198,819	2,426,276	10,640,595	1,274,865	227,502	1,278,156	231,052		
\$8,000 under \$10,000	2,544,225	22,856,352	398,135	2,000,666	398,135	6,672,074	2,529,529	15,488,567	2,160,552	796,945	2,164,300	803,013		
\$10,000 under \$12,000	2,848,767	31,366,447	540,724	2,763,706	539,615	7,601,374	2,843,620	22,739,043	2,616,766	1,737,178	2,619,048	1,742,381		
\$12,000 under \$14,000	3,030,075	39,411,091	642,583	3,264,756	642,583	7,939,982	3,022,593	30,275,140	2,842,412	2,909,542	2,844,697	2,914,664		
\$14,000 under \$16,000	3,154,980	47,351,850	974,200	4,817,019	973,816	8,779,561	3,150,119	37,408,393	3,086,726	4,118,557	3,091,031	4,128,039		
\$16,000 under \$18,000	3,290,401	55,978,937	1,303,968	6,672,090	1,299,950	10,511,666	3,287,526	44,735,748	3,239,150	5,496,750	3,241,183	5,505,763		
\$18,000 under \$20,000	3,275,666	62,238,619	1,534,108	8,009,936	1,534,085	13,009,545	3,274,016	50,471,270	3,237,951	6,806,413	3,239,117	6,818,119		
\$20,000 under \$25,000	7,223,411	161,656,254	4,402,468	24,087,739	4,398,056	19,448,346	7,220,964	132,219,876	7,161,978	20,035,818	7,169,364	20,056,981		
\$25,000 under \$30,000	4,895,167	133,513,218	3,562,890	21,340,861	3,562,890	13,106,843	4,892,321	110,476,072	4,862,180	19,252,722	4,864,369	19,283,989		
\$30,000 under \$50,000	6,117,176	223,641,677	5,249,049	39,015,804	5,246,228	16,396,238	6,112,862	185,061,849	6,072,989	39,063,850	6,080,682	39,234,113		
\$50,000 under \$100,000	1,346,853	88,049,930	1,260,889	15,718,122	1,259,450	11,687,063	1,345,263	72,645,354	1,330,991	21,645,010	1,336,373	21,930,173		
\$100,000 under \$200,000	260,728	34,254,617	251,428	5,960,433	251,428	759,273	260,500	28,350,844	258,609	11,361,917	259,734	11,606,390		
\$200,000 under \$500,000	53,192	14,807,377	52,209	2,710,540	52,209	2,543,523	53,062	12,123,763	52,818	5,877,796	53,119	6,073,373		
\$500,000 under \$1,000,000	5,560	3,690,712	5,512	816,830	5,512	799,195	5,536	2,878,989	5,501	1,594,218	5,553	1,661,324		
\$1,000,000 or more	1,632	3,163,523	1,621	779,823	1,621	774,636	1,614	2,389,611	1,608	1,453,549	1,630	1,552,916		
<b>Taxable returns, total</b> .....	38,587,496	918,254,754	19,770,835	134,111,923	70,899,649	101,062,626	38,560,676	747,020,048	38,524,704	142,397,182	38,587,496	143,641,372		
Under \$2,000	14,399	-527,432	*103	*1,454	*103	44,643	1,743	2,915	*1,653	*5,296	14,399	55,336		
\$2,000 under \$4,000	2,273	7,979	931	6,478	931	3,499	4,256	4,842	1,743	1,775	2,273	3,261		
\$4,000 under \$6,000	222,468	1,246,800	1,517	11,608	1,517	345,479	6,753	220,451	900,661	13,943	222,468	20,884		
\$6,000 under \$8,000	1,278,156	9,212,442	70,243	279,185	70,243	548,811	1,277,675	6,554,969	1,274,865	227,502	1,278,156	231,052		
\$8,000 under \$10,000	2,164,300	19,473,847	245,636	1,053,395	245,636	2,705,772	2,161,139	13,975,077	2,160,552	796,945	2,164,300	803,013		
\$10,000 under \$12,000	2,619,048	28,866,223	422,534	1,904,695	422,534	556,784	2,618,651	21,583,033	2,616,766	1,737,178	2,619,048	1,742,381		
\$12,000 under \$14,000	2,944,697	38,309,093	594,992	2,854,497	594,992	7,636,994	2,944,420	29,717,755	2,942,412	2,909,542	2,944,697	2,914,664		
\$14,000 under \$16,000	3,091,031	46,407,332	940,160	4,489,093	939,776	8,074,369	3,090,361	36,869,034	3,086,726	4,118,557	3,091,031	4,128,039		
\$16,000 under \$18,000	3,241,183	55,155,260	1,274,259	6,340,953	1,270,251	2,275,565	3,241,100	44,298,470	3,239,150	5,496,750	3,241,183	5,505,763		
\$18,000 under \$20,000	3,239,117	61,548,398	1,511,023	7,769,980	1,511,000	8,548,657	3,239,976	50,064,315	3,237,951	6,806,413	3,239,117	6,818,119		
\$20,000 under \$25,000	7,169,364	160,460,052	4,373,413	23,782,635	4,369,001	19,278,492	7,168,927	131,394,597	7,161,978	20,035,818	7,169,364	20,056,981		
\$25,000 under \$30,000	4,864,369	132,680,883	3,544,872	21,119,915	3,544,872	13,012,308	4,863,840	109,895,566	4,862,180	19,252,722	4,864,369	19,283,989		
\$30,000 under \$50,000	6,080,682	222,272,314	5,227,192	38,700,682	5,225,254	16,272,284	6,078,608	184,042,198	6,072,989	39,063,850	6,080,682	39,234,113		
\$50,000 under \$100,000	1,336,373	87,378,587	1,253,913	15,557,678	1,252,600	11,548,732	1,335,171	72,105,426	1,330,991	21,645,010	1,336,373	21,930,173		
\$100,000 under \$200,000	259,734	34,126,267	250,762	5,942,488	250,762	756,149	259,734	28,240,654	258,609	11,361,917	259,734	11,606,390		
\$200,000 under \$500,000	53,119	14,789,104	52,149	2,704,800	52,149	1,494,476	52,998	12,110,037	52,818	5,877,796	53,119	6,073,373		
\$500,000 or more	7,183	6,847,606	7,126	1,592,396	7,126	1,569,597	7,143	5,265,342	7,109	3,047,767	7,183	3,234,240		
<b>Total nontaxable returns</b> .....	5,895,852	28,882,222	764,852	5,625,198	761,612	3,198,728	16,840,611	16,586,887	5,037	5,985	5,895,852	19,770,824		
<b>All returns, summary</b> .....	2,929,584	2,096,657	60,680	315,793	60,656	126,596	7,483,085	2,545,109	5,037	5,985	20,934	60,962		
Under \$5,000	6,050,137	45,916,076	693,295	3,463,667	692,844	1,257,039	5,988,402	29,285,773	7,080,682	1,037,876	3,661,302	1,052,844		
\$5,000 under \$10,000	93,492,907	93,492,436	1,621,498	8,202,507	1,620,389	3,034,768	19,686,011	70,829,805	7,427,414	6,535,767	6,565,007	6,565,007		
\$10,000 under \$15,000	8,156,001	142,854,499	3,374,085	17,325,001	3,369,660	6,542,446	8,150,460	114,799,789	8,042,323	14,532,653	8,049,075	14,532,653		
\$15,000 under \$20,000	19,903,719	662,777,308	14,786,129	110,430,153	14,777,347	63,137,528	19,891,972	546,146,498	19,746,611	120,284,860	19,770,824	121,418,858		

Footnotes at end of table.

**Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Separate returns of husbands and wives												
	Number of returns (27)	Adjusted gross income less deficit (28)	Itemized deductions (30)		Excess itemized deductions (31)		Exemptions (Amount) (33)	Taxable income (35)		Income tax after credits (37)		Total income tax (39)	
			Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)		Number of returns (34)	Amount (35)	Number of returns (36)	Amount (37)		
<b>All returns, total.....</b>	<b>1,567,250</b>	<b>12,925,661</b>	<b>376,205</b>	<b>1,554,267</b>	<b>350,080</b>	<b>975,511</b>	<b>2,166,183</b>	<b>10,161,750</b>	<b>1,191,636</b>	<b>1,830,543</b>	<b>1,191,979</b>	<b>1,840,986</b>	
Under \$2,000.....	190,872	-24,618	*908	*677	*111	*120	218,687	108,170	108,170	*325	171,021	76,151	
\$2,000 under \$4,000.....	293,844	909,343	*12,366	*10,968	*3,422	*1,186	357,361	588,437	588,437	14,939	171,021	14,939	
\$4,000 under \$6,000.....	272,441	1,336,709	21,282	49,846	14,476	22,246	357,361	275,659	275,659	60,183	220,568	60,183	
\$6,000 under \$8,000.....	221,522	1,532,353	28,600	83,947	26,374	38,852	289,319	893,752	893,752	120,366	219,925	120,366	
\$8,000 under \$10,000.....	123,484	1,113,127	38,346	136,769	34,134	80,485	119,621	1,143,034	1,143,034	117,963	119,925	117,963	
\$10,000 under \$12,000.....	105,667	1,194,246	50,660	150,250	47,945	69,881	133,676	1,053,116	1,053,116	151,285	105,316	151,285	
\$12,000 under \$14,000.....	88,389	1,141,402	49,195	180,208	49,195	101,526	88,389	921,602	921,602	160,694	87,910	160,694	
\$14,000 under \$16,000.....	87,429	1,310,232	38,284	139,607	37,886	78,422	87,429	1,110,050	1,110,050	206,154	84,340	206,154	
\$16,000 under \$18,000.....	46,951	29,905	115,307	27,978	67,374	46,951	697,903	697,903	147,358	48,951	147,358		
\$18,000 under \$20,000.....	41,391	1,186,094	31,700	97,374	31,700	59,750	41,391	636,235	636,235	140,360	41,391	140,360	
\$20,000 under \$25,000.....	61,860	1,373,569	47,717	230,852	47,717	134,571	61,860	1,113,261	1,113,261	289,473	61,774	289,473	
\$25,000 under \$30,000.....	12,207	334,941	10,104	62,122	10,104	45,955	12,207	12,207	12,207	80,459	12,205	80,459	
\$30,000 under \$50,000.....	12,912	461,994	11,536	90,968	11,536	72,510	12,912	370,250	370,250	115,944	12,709	115,944	
\$50,000 under \$100,000.....	4,321	323,582	4,436	53,477	4,436	46,449	4,321	110,757	110,757	113,430	4,820	113,430	
\$100,000 under \$200,000.....	863	111,502	22,331	22,331	866	20,525	863	89,542	89,542	44,545	852	45,369	
\$200,000 under \$500,000.....	215	61,579	295	17,500	295	16,502	215	24,856	24,856	25,751	213	27,737	
\$500,000 under \$1,000,000.....	59	39,098	59	11,594	59	49,392	59	7,896	7,896	17,874	59	18,734	
\$1,000,000 or more.....	43	120,071	43	49,458	43	49,392	43	71,127	71,127	47,258	43	49,562	
<b>Taxable returns, total.....</b>	<b>1,191,979</b>	<b>12,218,219</b>	<b>359,628</b>	<b>1,470,177</b>	<b>336,507</b>	<b>914,451</b>	<b>1,574,756</b>	<b>9,766,612</b>	<b>1,191,636</b>	<b>1,830,543</b>	<b>1,191,979</b>	<b>1,840,986</b>	
Under \$2,000.....	394	-16,113	*325	*138	*138	*138	320	*778	*325	*25	394	720	
\$2,000 under \$4,000.....	171,021	561,016	*10,320	*9,089	*3,422	*1,186	147,365	421,603	421,603	14,939	171,021	14,939	
\$4,000 under \$6,000.....	220,568	1,189,593	14,231	22,859	7,452	6,640	275,938	613,951	613,951	60,183	220,568	60,183	
\$6,000 under \$8,000.....	219,925	1,571,525	27,922	76,735	27,922	33,760	349,638	1,338,471	1,338,471	120,366	219,925	120,366	
\$8,000 under \$10,000.....	184,431	1,078,563	34,313	99,844	30,101	48,972	137,825	1,094,511	1,094,511	117,963	119,925	117,963	
\$10,000 under \$12,000.....	105,316	1,130,237	50,309	146,349	47,594	66,341	132,623	853,316	853,316	151,285	105,316	151,285	
\$12,000 under \$14,000.....	87,910	1,135,011	48,716	177,078	48,716	99,137	115,583	920,292	920,292	160,694	87,910	160,694	
\$14,000 under \$16,000.....	84,340	1,262,759	38,284	139,607	37,886	78,422	84,340	1,060,544	1,060,544	206,154	84,340	206,154	
\$16,000 under \$18,000.....	46,951	1,332,869	29,905	115,307	27,978	67,374	46,951	697,903	697,903	147,358	46,951	147,358	
\$18,000 under \$20,000.....	41,391	1,186,094	31,700	97,374	31,700	59,750	41,391	636,235	636,235	140,360	41,391	140,360	
\$20,000 under \$25,000.....	61,774	1,372,552	47,717	230,852	47,717	134,571	61,774	1,122,313	1,122,313	289,473	61,774	289,473	
\$25,000 under \$30,000.....	12,205	334,884	10,104	62,122	10,104	45,955	12,205	12,205	12,205	80,459	12,205	80,459	
\$30,000 under \$50,000.....	12,709	453,642	11,333	89,006	11,333	70,873	12,709	363,912	363,912	115,944	12,709	115,944	
\$50,000 under \$100,000.....	4,920	323,522	4,436	53,147	4,436	46,449	4,920	110,757	110,757	113,430	4,920	113,430	
\$100,000 under \$200,000.....	863	111,502	22,331	22,331	866	20,525	863	89,542	89,542	44,545	852	45,369	
\$200,000 under \$500,000.....	215	61,579	295	17,500	295	16,502	215	24,856	24,856	25,751	213	27,737	
\$500,000 under \$1,000,000.....	59	39,098	59	11,594	59	49,392	59	7,896	7,896	17,874	59	18,734	
\$1,000,000 or more.....	43	120,071	43	49,458	43	49,392	43	71,127	71,127	47,258	43	49,562	
<b>Total nontaxable returns.....</b>	<b>375,271</b>	<b>707,442</b>	<b>16,577</b>	<b>84,090</b>	<b>13,573</b>	<b>61,060</b>	<b>591,428</b>	<b>395,138</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	
<b>All returns, summary.....</b>	<b>1,946,550</b>	<b>13,625,101</b>	<b>375,804</b>	<b>1,554,267</b>	<b>350,080</b>	<b>975,511</b>	<b>2,166,183</b>	<b>10,161,750</b>	<b>1,191,636</b>	<b>1,830,543</b>	<b>1,191,979</b>	<b>1,840,986</b>	
Under \$5,000.....	649,095	1,624,974	22,273	19,066	5,726	1,510	825,474	1,161,477	1,161,477	41,731	301,717	42,426	
\$5,000 under \$10,000.....	453,128	2,241,912	70,228	264,239	74,720	141,378	669,146	2,147,924	2,147,924	271,744	429,593	271,744	
\$10,000 under \$15,000.....	237,573	2,077,543	119,775	607,043	119,775	216,127	389,292	2,401,159	2,401,159	411,060	236,507	411,060	
\$15,000 under \$20,000.....	134,454	2,304,689	79,969	926,424	77,980	194,438	194,438	2,196,330	2,196,330	394,091	134,454	394,091	
\$20,000 or more.....	93,080	2,826,627	74,959	537,501	74,959	417,633	145,838	2,264,850	2,264,850	711,017	92,775	720,729	

Footnotes at end of table



**Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns of heads of households																	
	Number of returns (40)	Adjusted gross income less deficit (41)		Total (42)		Itemized deductions (43)		Excess itemized deductions (44)		Exemptions (amount) (46)		Taxable income (48)		Income tax after credits (50)		Total income tax (52)		
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
<b>All returns, total.....</b>	<b>6,382,444</b>	<b>62,482,575</b>	<b>1,306,692</b>	<b>6,188,850</b>	<b>1,306,692</b>	<b>3,318,264</b>	<b>12,652,245</b>	<b>47,202,747</b>	<b>4,143,415</b>	<b>6,358,563</b>	<b>4,144,512</b>	<b>6,402,390</b>	<b>4,144,512</b>	<b>6,402,390</b>	<b>4,144,512</b>	<b>6,402,390</b>	<b>4,144,512</b>	<b>6,402,390</b>
Under \$2,000	458,280	350,745	1,204	6,188,850	1,306,692	3,318,264	12,652,245	47,202,747	4,143,415	6,358,563	4,144,512	6,402,390	4,144,512	6,402,390	4,144,512	6,402,390	4,144,512	6,402,390
\$2,000 under \$4,000	677,637	2,053,571	9,019	26,597	1,204	3,318,264	889,605	35,245	109,002	556,354	1,151	52	1,513	618	15,944	147,890	16,231	253,728
\$4,000 under \$8,000	963,654	4,917,856	28,884	98,941	28,884	35,996	1,958,412	98,941	28,884	1,958,412	15,944	16,231	253,728	16,231	147,890	147,890	147,890	147,890
\$8,000 under \$10,000	1,051,654	7,206,988	79,576	308,326	79,576	35,996	2,083,186	308,326	79,576	2,083,186	1,047,732	839,061	551,581	839,061	839,061	839,061	839,061	839,061
\$10,000 under \$12,000	663,508	7,305,624	160,548	593,440	160,548	240,406	1,315,184	160,548	160,548	1,315,184	663,482	651,107	651,141	651,141	651,448	651,448	651,448	651,448
\$12,000 under \$14,000	455,696	5,874,926	143,027	559,969	143,027	245,310	966,608	143,027	143,027	966,608	455,696	446,349	446,349	446,349	446,349	446,349	446,349	446,349
\$14,000 under \$16,000	354,284	5,296,121	159,566	687,167	159,566	323,170	701,099	159,566	159,566	701,099	354,284	351,414	351,414	351,414	351,414	351,414	351,414	351,414
\$16,000 under \$18,000	269,092	4,588,727	141,283	633,996	141,283	323,170	562,130	141,283	141,283	562,130	269,092	265,609	265,609	265,609	265,609	265,609	265,609	265,609
\$18,000 under \$20,000	183,614	3,469,043	107,399	501,367	107,399	466,170	364,040	107,399	107,399	364,040	183,614	183,282	183,282	183,282	183,282	183,282	183,282	183,282
\$20,000 under \$25,000	250,583	5,511,898	168,837	837,694	168,837	250,583	524,288	168,837	168,837	524,288	250,583	250,068	250,068	250,068	250,068	250,068	250,068	250,068
\$25,000 under \$30,000	95,790	2,590,571	65,440	350,557	65,440	206,566	188,449	65,440	65,440	188,449	95,790	95,611	95,611	95,611	95,611	95,611	95,611	95,611
\$30,000 under \$50,000	84,222	3,097,892	73,559	570,417	73,559	408,574	173,325	73,559	73,559	173,325	84,222	82,717	82,717	82,717	82,717	82,717	82,717	82,717
\$50,000 under \$100,000	21,858	1,446,225	20,095	260,476	20,095	206,476	44,076	20,095	20,095	44,076	21,858	21,567	21,567	21,567	21,567	21,567	21,567	21,567
\$100,000 under \$200,000	4,094	542,431	4,053	110,041	4,053	110,041	8,294	4,053	4,053	8,294	4,094	4,063	4,063	4,063	4,063	4,063	4,063	4,063
\$200,000 under \$500,000	1,061	97,740	1,139	29,709	1,139	29,709	145	1,139	1,139	145	1,061	1,055	1,055	1,055	1,055	1,055	1,055	1,055
\$500,000 under \$1,000,000	65	156,273	65	29,709	65	29,709	145	65	65	145	65	65	65	65	65	65	65	65
\$1,000,000 or more	4,144,512	53,785,841	1,217,034	5,681,179	1,217,034	3,005,663	7,843,387	42,949,445	4,143,415	6,358,563	4,144,512	6,402,390	4,144,512	6,402,390	4,144,512	6,402,390	4,144,512	6,402,390
<b>Taxable returns, total.....</b>	<b>52</b>	<b>8,209</b>	<b>99</b>	<b>5,681,179</b>	<b>1,217,034</b>	<b>3,005,663</b>	<b>7,843,387</b>	<b>42,949,445</b>	<b>4,143,415</b>	<b>6,358,563</b>	<b>4,144,512</b>	<b>6,402,390</b>	<b>4,144,512</b>	<b>6,402,390</b>	<b>4,144,512</b>	<b>6,402,390</b>	<b>4,144,512</b>	<b>6,402,390</b>
Under \$2,000	52	8,209	99	5,681,179	1,217,034	3,005,663	7,843,387	42,949,445	4,143,415	6,358,563	4,144,512	6,402,390	4,144,512	6,402,390	4,144,512	6,402,390	4,144,512	6,402,390
\$2,000 under \$4,000	15,944	65,622	2,009	5,073	2,009	653	11,958	44,022	15,944	618	15,944	15,944	15,944	15,944	15,944	15,944	15,944	15,944
\$4,000 under \$6,000	147,890	816,622	10,869	29,604	10,869	50,663	217,607	593,322	147,890	16,231	147,890	147,890	147,890	147,890	147,890	147,890	147,890	147,890
\$6,000 under \$8,000	787,234	5,568,704	48,631	157,627	48,631	50,663	1,316,996	4,191,059	787,234	253,663	787,234	787,234	787,234	787,234	787,234	787,234	787,234	787,234
\$8,000 under \$10,000	839,080	7,509,423	35,423	477,083	35,423	180,996	1,542,330	5,786,098	839,080	551,490	839,080	839,080	839,080	839,080	839,080	839,080	839,080	839,080
\$10,000 under \$12,000	651,448	7,173,595	152,060	536,905	152,060	202,547	1,267,745	5,703,319	651,448	651,107	651,448	651,448	651,448	651,448	651,448	651,448	651,448	651,448
\$12,000 under \$14,000	446,349	5,754,318	134,202	501,692	134,202	206,448	937,079	4,610,792	446,349	446,349	446,349	446,349	446,349	446,349	446,349	446,349	446,349	446,349
\$14,000 under \$16,000	351,414	5,252,145	156,766	652,825	156,766	307,928	694,904	4,249,313	351,414	351,414	351,414	351,414	351,414	351,414	351,414	351,414	351,414	351,414
\$16,000 under \$18,000	265,609	4,527,030	137,840	590,246	137,840	286,995	554,183	3,685,853	265,609	265,609	265,609	265,609	265,609	265,609	265,609	265,609	265,609	265,609
\$18,000 under \$20,000	183,282	3,462,782	107,072	499,344	107,072	263,780	362,805	2,836,177	183,282	183,282	183,282	183,282	183,282	183,282	183,282	183,282	183,282	183,282
\$20,000 under \$25,000	250,068	5,500,483	168,662	835,347	168,662	464,242	523,255	4,512,986	250,068	250,068	250,068	250,068	250,068	250,068	250,068	250,068	250,068	250,068
\$25,000 under \$30,000	95,686	2,587,704	65,405	349,976	65,405	206,085	188,291	2,193,328	95,686	95,686	95,686	95,686	95,686	95,686	95,686	95,686	95,686	95,686
\$30,000 under \$50,000	83,563	3,072,163	72,905	563,090	72,905	402,687	171,701	2,501,004	83,563	83,563	83,563	83,563	83,563	83,563	83,563	83,563	83,563	83,563
\$50,000 under \$100,000	21,567	1,429,085	19,940	257,217	19,940	193,449	43,411	1,172,347	21,567	21,567	21,567	21,567	21,567	21,567	21,567	21,567	21,567	21,567
\$100,000 under \$200,000	4,063	538,298	4,024	108,803	4,024	99,955	8,224	430,656	4,063	4,063	4,063	4,063	4,063	4,063	4,063	4,063	4,063	4,063
\$200,000 under \$500,000	1,055	301,070	1,024	63,163	1,024	63,163	2,354	236,084	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055
\$500,000 under \$1,000,000	143	97,740	139	21,220	139	21,220	302	76,524	143	143	143	143	143	143	143	143	143	143
\$1,000,000 or more	65	156,273	65	29,709	65	29,709	145	126,562	65	65	65	65	65	65	65	65	65	65
<b>Total nontaxable returns.....</b>	<b>2,237,932</b>	<b>8,696,734</b>	<b>89,658</b>	<b>507,671</b>	<b>89,658</b>	<b>312,601</b>	<b>4,808,858</b>	<b>4,253,302</b>	<b>1,756,314</b>	<b>4,808,858</b>	<b>4,253,302</b>	<b>4,253,302</b>	<b>4,253,302</b>	<b>4,253,302</b>	<b>4,253,302</b>	<b>4,253,302</b>	<b>4,253,302</b>	<b>4,253,302</b>
<b>All returns, summary</b>	<b>1,553,456</b>	<b>4,288,558</b>	<b>14,849</b>	<b>53,198</b>	<b>14,849</b>	<b>20,330</b>	<b>3,001,103</b>	<b>1,946,656</b>	<b>45,045</b>	<b>3,973</b>	<b>45,097</b>	<b>5,486</b>	<b>45,097</b>	<b>5,486</b>	<b>45,097</b>	<b>5,486</b>	<b>45,097</b>	<b>5,486</b>
Under \$5,000	2,444,978	17,913,829	246,804	913,615	246,804	374,725	4,800,836	12,744,694	1,745,073	818,050	1,745,103	1,745,103	1,745,103	1,745,103	1,745,103	1,745,103	1,745,103	1,745,103
\$5,000 under \$10,000	1,307,103	15,898,819	389,439	1,522,029	389,439	665,437	2,652,473	12,580,926	1,285,600	1,526,193	1,285,600	1,285,600	1,285,600	1,285,600	1,285,600	1,285,600	1,285,600	1,285,600
\$10,000 under \$15,000	619,091	10,635,623	322,384	744,645	322,384	744,645	1,256,589	8,634,399	612,476	1,338,263	612,476	612,476	612,476	612,476	612,476	612,476	612,476	612,476
\$15,000 under \$20,000	457,816	13,745,747	333,216	2,246,097	333,216	1,512,926	941,244	11,296,071	455,221	2,672,083	455,221	455,221	455,221	455,221	455,221	455,221	455,221	455,221

Footnotes at end of table



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

Returns of surviving spouses

Size of adjusted gross income	Returns of surviving spouses										
	Number of returns (53)	Adjusted gross income less deficit (54)	Itemized deductions		Exemptions (Amount) (59)	Taxable income		Income tax after credits		Total income tax	
			Total Number of returns (55)	Amount (56)		Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)		Number of returns (64)
<b>All returns, total</b>	126,139	1,518,811	38,940	246,820	271,967	114,394	1,191,716	75,433	185,734	75,456	189,196
Under \$2,000	10,505	-36,176	38,940	122,212	29,495	*321	*110	—	—	—	—
\$2,000 under \$4,000	*17,972	*61,477	—	—	*33,822	*17,456	*28,170	—	—	—	—
\$4,000 under \$6,000	12,752	64,446	*607	*3,563	12,588	35,786	57,147	—	—	—	—
\$6,000 under \$8,000	14,371	96,049	*5,523	*6,843	37,928	31,700	63,044	*5,217	*1,366	*5,219	*1,387
\$8,000 under \$10,000	*9,160	*84,110	*70	*505	*17,066	*9,160	*66,823	*9,160	*4,905	*9,160	*4,905
\$10,000 under \$12,000	14,840	163,389	*3,696	*15,604	26,478	14,840	138,134	14,840	12,660	14,840	12,660
\$12,000 under \$14,000	*5,297	*68,429	—	—	*10,253	*5,297	*57,022	—	—	—	—
\$14,000 under \$16,000	8,042	121,984	*2,846	*15,250	16,646	8,042	99,154	*5,017	*5,562	*5,017	*5,562
\$16,000 under \$18,000	*6,603	*114,799	*5,933	*45,002	*11,723	*6,603	*87,862	8,042	8,042	8,042	12,225
\$18,000 under \$20,000	8,932	167,356	*6,039	*25,543	15,865	8,932	145,253	8,932	8,706	8,603	9,297
\$20,000 under \$25,000	*9,206	*209,706	*5,829	*28,590	*23,204	*9,206	*176,565	*9,206	*28,458	*9,206	*28,458
\$25,000 under \$50,000	4,032	*108,326	*3,669	*23,034	*13,022	4,032	*84,011	4,010	*14,067	4,010	*14,067
\$30,000 under \$50,000	1,790	58,254	*1,541	*12,431	3,891	1,790	46,863	*1,769	*8,718	1,790	8,891
\$50,000 under \$100,000	2,098	130,313	2,098	27,817	5,697	2,098	109,513	2,098	31,090	2,098	31,521
\$100,000 under \$200,000	410	49,202	410	6,437	896	410	41,764	410	10,374	410	18,193
\$200,000 under \$500,000	11	27,944	11	7,627	242	11	20,327	11	10,331	11	10,881
\$500,000 under \$1,000,000	11	7,516	11	1,666	23	11	5,850	11	3,452	11	3,632
\$1,000,000 or more	8	14,689	8	4,320	18	8	10,376	8	6,517	8	7,041
<b>Taxable returns, total</b>	75,456	1,366,073	36,617	231,275	153,876	75,454	1,098,673	75,433	185,734	75,456	189,196
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	*5,219	*39,481	*4,087	*14,234	*9,843	*5,219	*29,059	*5,217	*1,366	*5,219	*1,387
\$8,000 under \$10,000	*9,160	*84,110	*70	*505	*17,006	*9,160	*66,823	*9,160	*4,905	*9,160	*4,905
\$10,000 under \$12,000	14,840	163,389	*3,696	*15,604	26,478	14,840	138,134	14,840	12,660	14,840	12,660
\$12,000 under \$14,000	*5,017	*64,641	*270	*1,214	*9,413	*5,017	*54,877	8,042	*5,562	*5,017	*5,562
\$14,000 under \$16,000	8,042	121,984	*2,846	*15,250	16,646	8,042	99,104	8,042	8,042	8,042	12,225
\$16,000 under \$18,000	*6,603	*114,799	*5,933	*45,002	*11,723	*6,603	*87,080	*6,603	*8,706	*6,602	9,297
\$18,000 under \$20,000	8,932	167,356	*6,039	*25,543	15,865	8,932	145,253	8,932	8,932	8,932	12,225
\$20,000 under \$25,000	*9,206	*209,706	*5,829	*28,590	*23,204	*9,206	*176,565	*9,206	*28,458	*9,206	*28,458
\$25,000 under \$50,000	4,010	*107,689	*3,669	*23,034	*12,972	4,010	83,424	4,010	*14,067	4,010	*14,067
\$30,000 under \$50,000	1,790	58,254	*1,541	*12,431	3,891	1,790	46,863	*1,769	*8,718	1,790	8,891
\$50,000 under \$100,000	2,098	130,313	2,098	27,817	5,697	2,098	109,513	2,098	31,090	2,098	31,521
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	*5,200	*77,146	*5,200	*16,064	*1,078	*5,200	*61,668	*5,200	*28,086	*5,200	*29,074
\$500,000 under \$1,000,000	11	7,516	11	1,666	23	11	5,863	11	3,452	11	3,632
\$1,000,000 or more	8	14,689	8	4,320	18	8	10,376	8	6,517	8	7,041
<b>Total nontaxable returns</b>	50,683	152,738	*2,323	*15,545	*118,091	38,940	93,043	—	—	—	—
All returns, summary	32,974	44,491	*154	*1,016	75,496	*22,130	*34,887	—	—	—	—
Under \$5,000	31,786	27,414	*6,046	*27,569	68,554	30,885	151,307	14,371	6,271	14,371	6,271
\$5,000 under \$10,000	22,537	271,392	*4,448	*19,192	42,283	22,537	234,151	22,537	21,578	22,537	21,578
\$10,000 under \$15,000	21,177	369,564	14,616	85,121	38,703	21,177	262,512	21,177	57,487	21,177	58,500
\$15,000 under \$20,000	17,665	605,950	13,676	113,922	46,931	17,665	486,860	17,622	120,397	17,643	122,805

Footnotes at end of table

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

Size of adjusted gross income	Returns of single persons not heads of households or surviving spouses												
	Number of returns (66)	Adjusted gross income less deficit (67)	Total itemized deductions (68)		Excess itemized deductions (70)		Exemptions (amount) (72)	Taxable income (73)		Income tax after credits (75)		Total income tax (78)	
			Number of returns (68)	Amount (69)	Number of returns (70)	Amount (71)		Number of returns (73)	Amount (74)	Number of returns (75)	Amount (76)	Number of returns (77)	Amount (78)
<b>All returns, total</b>	37,212,370	278,383,363	3,498,774	16,705,348	3,201,819	9,472,878	34,703,075	24,679,213	35,946,040	24,688,862	36,158,594		
Under \$2,000	7,423,684	6,980,503	123,947	139,922	12,263	5,820,723	4,966,899	3,512,762	8,305	139,935	21,584		
\$2,000 under \$4,000	7,032,684	20,802,556	131,966	233,271	35,231	5,797,194	7,012,939	15,172,372	141,355	2,224,673	141,650		
\$4,000 under \$6,000	5,294,917	26,439,362	192,922	601,622	151,954	5,287,314	21,710,264	5,006,803	1,320,750	5,010,752	1,322,305		
\$6,000 under \$8,000	4,519,176	31,375,900	208,568	731,158	192,998	4,000,310	27,113,221	4,467,092	2,565,479	4,467,102	2,567,933		
\$8,000 under \$10,000	3,405,924	30,380,011	238,568	783,428	226,429	2,723,388	3,405,271	3,377,579	3,190,920	3,377,649	3,192,934		
\$10,000 under \$12,000	2,467,882	27,011,304	255,484	931,644	243,444	391,667	2,140,112	2,443,525	3,356,237	2,443,560	3,356,317		
\$12,000 under \$14,000	2,002,073	25,896,738	337,574	1,362,826	326,977	621,529	2,001,136	1,986,395	3,573,446	1,986,709	3,574,000		
\$14,000 under \$16,000	1,405,629	21,035,940	266,543	1,056,866	336,374	471,546	1,403,520	1,398,233	3,269,268	1,398,573	3,270,009		
\$16,000 under \$18,000	1,084,962	18,055,868	296,067	1,269,254	296,067	616,885	1,062,331	1,061,380	2,997,214	1,061,380	2,998,994		
\$18,000 under \$20,000	768,144	14,570,860	324,134	1,402,276	322,364	729,131	768,143	13,134,000	2,505,773	764,800	2,508,229		
\$20,000 under \$25,000	1,007,595	22,190,182	249,734	2,540,544	512,839	1,409,452	1,003,632	19,855,636	4,129,649	1,000,603	4,135,960		
\$25,000 under \$30,000	379,061	10,275,177	249,734	1,378,494	247,941	830,697	379,033	9,065,242	2,130,330	375,886	2,144,210		
\$30,000 under \$50,000	319,352	11,710,093	250,800	1,846,671	249,555	1,295,696	318,435	10,083,052	2,744,576	316,481	2,774,557		
\$50,000 under \$100,000	95,676	6,333,426	84,482	1,207,915	84,118	1,022,259	95,596	5,201,161	1,848,291	95,211	1,898,948		
\$100,000 under \$200,000	19,194	2,554,807	18,066	501,722	18,066	461,983	19,116	2,071,874	974,899	19,149	1,006,600		
\$200,000 under \$500,000	5,306	1,511,483	5,204	372,384	5,196	360,942	5,282	1,145,654	693,431	5,299	659,238		
\$500,000 under \$1,000,000	808	547,431	794	145,828	794	144,081	798	140,936	242,766	807	254,480		
\$1,000,000 or more	293	651,723	289	161,643	289	161,008	291	490,396	293	330,183	330,183		
<b>Taxable returns, total</b>	24,688,862	255,577,799	3,230,142	15,151,925	3,003,035	8,413,194	21,447,089	24,688,813	35,946,040	24,688,862	36,158,594		
Under \$2,000	139,935	103,379	55,724	16,159	3,645	1,630	105,731	389,333	8,305	139,935	21,584		
\$2,000 under \$4,000	2,224,673	7,887,146	86,688	60,856	3,645	1,630	1,668,583	2,224,620	141,355	2,224,673	141,650		
\$4,000 under \$6,000	5,010,752	25,188,594	122,553	266,371	81,625	54,411	4,248,146	5,010,751	1,320,750	5,010,752	1,322,305		
\$6,000 under \$8,000	4,467,102	31,011,810	171,383	509,452	159,585	155,736	3,912,442	4,467,092	2,565,479	4,467,102	2,567,933		
\$8,000 under \$10,000	3,377,649	30,127,496	227,121	699,776	214,982	213,919	2,938,207	3,377,641	3,190,920	3,377,649	3,192,934		
\$10,000 under \$12,000	2,443,560	26,745,680	243,131	810,410	231,091	297,610	2,114,711	2,443,525	3,356,237	2,443,560	3,356,317		
\$12,000 under \$14,000	1,986,709	25,696,756	327,381	1,237,844	326,644	518,884	1,787,853	1,986,709	3,573,446	1,986,709	3,574,000		
\$14,000 under \$16,000	1,398,573	20,928,548	263,156	997,660	262,213	419,451	1,189,096	1,398,573	3,269,268	1,398,573	3,270,009		
\$16,000 under \$18,000	1,061,380	17,993,940	292,561	1,166,251	292,561	521,595	951,521	1,061,375	2,997,214	1,061,380	2,998,994		
\$18,000 under \$20,000	764,800	14,509,344	321,775	1,431,602	319,945	725,790	764,799	13,078,612	2,505,773	764,800	2,508,229		
\$20,000 under \$25,000	1,000,603	22,029,871	512,549	2,403,579	508,034	1,283,058	1,000,524	19,792,790	4,129,649	1,000,603	4,135,960		
\$25,000 under \$30,000	375,886	10,183,485	249,316	1,372,457	247,523	825,579	378,389	8,981,314	2,130,330	375,886	2,144,210		
\$30,000 under \$50,000	316,481	11,608,022	248,320	1,813,883	247,075	1,268,364	316,481	10,011,152	2,744,576	316,481	2,774,557		
\$50,000 under \$100,000	95,211	6,306,539	84,180	1,190,136	83,816	1,005,145	95,150	5,189,635	1,848,291	95,211	1,898,948		
\$100,000 under \$200,000	19,149	2,549,012	18,024	497,369	18,024	457,723	24,226	2,070,358	974,899	19,149	1,006,600		
\$200,000 under \$500,000	**6,106	**2,056,454	**5,991	**516,476	**5,983	**503,302	**7,896	**1,548,278	**876,197	**6,106	**913,718		
\$500,000 under \$1,000,000	293	651,723	289	161,643	289	161,008	291	490,396	293	330,183	330,183		
\$1,000,000 or more	12,523,508	22,805,564	268,632	1,553,422	198,784	1,059,684	10,460,051	10,018,262	13,560,931	10,018,262	13,560,931		
<b>Total nontaxable returns</b>	12,523,508	22,805,564	268,632	1,553,422	198,784	1,059,684	10,460,051	10,018,262	13,560,931	10,018,262	13,560,931		
All returns, summary:	17,071,148	39,527,025	340,140	652,293	117,745	259,864	13,976,857	14,591,004	28,018,915	14,591,004	28,018,915		
Under \$5,000	10,605,247	76,511,306	552,089	1,836,968	501,230	696,138	9,285,314	10,589,699	66,642,947	10,450,687	66,642,947		
\$5,000 under \$10,000	5,230,479	63,940,501	706,887	2,769,921	706,887	1,208,728	4,587,115	5,226,614	58,187,743	5,188,714	58,187,743		
\$10,000 under \$15,000	2,478,211	42,630,208	759,137	3,990,964	757,159	1,622,030	2,220,900	2,473,755	38,861,058	2,465,630	38,861,058		
\$15,000 under \$20,000	1,822,285	55,774,322	1,126,723	8,155,201	1,118,798	5,686,118	1,837,766	1,822,183	13,017,292	1,813,729	13,017,292		

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

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

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

**Table 1.3—All Returns: Sources of Income, Deductions, and Tax Items by Marital Status**

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

Source of income or loss	All returns			Joint returns of husbands and wives			Separate returns of husbands and wives			Returns of heads of households			Returns of surviving spouses			Returns of single persons not heads of households or surviving spouses		
	Number of returns (1)	Amount (2)	Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)
Adjusted gross income less deficit	89,771,551	1,302,447,386	44,483,348	947,136,976	1,567,250	12,923,661	6,362,444	62,482,575	126,139	1,518,811	37,212,370	278,383,363	33,116,368	1,007,869	33,116,368	231,841,879	37,212,370	278,383,363
Salaries and wages	80,278,349	1,090,291,855	39,596,535	790,116,918	1,406,165	11,395,872	6,059,777	55,929,317	99,504	1,007,869	33,116,368	231,841,879	33,116,368	1,007,869	33,116,368	231,841,879	33,116,368	231,841,879
Business and profession	6,160,518	61,413,703	4,913,571	53,182,438	61,486	415,418	209,230	1,667,007	9,819	103,284	966,412	6,045,557	9,819	103,284	966,412	6,045,557	9,819	103,284
Net profit	2,033,857	7,867,195	1,624,663	6,396,906	23,542	117,273	60,247	215,311	2,661	12,820	322,744	1,124,985	2,661	12,820	322,744	1,124,985	2,661	12,820
Net loss	1,318,651	11,034,552	1,069,156	9,985,587	5,932	37,285	18,036	62,172	8,854	849	224,673	948,659	8,854	849	224,673	948,659	8,854	849
Farm:	1,386,143	7,469,259	1,192,751	6,593,708	10,391	72,234	23,273	150,471	5,517	9,311	154,211	643,533	5,517	9,311	154,211	643,533	5,517	9,311
Net profit	1,764,522	24,274,158	1,368,201	21,366,242	8,157	95,747	28,915	334,614	3,290	15,359	355,959	2,462,196	3,290	15,359	355,959	2,462,196	3,290	15,359
Net loss	1,105,408	9,229,372	899,279	7,928,363	8,029	111,543	34,791	200,400	4,037	6,432	159,272	962,633	4,037	6,432	159,272	962,633	4,037	6,432
Partnership:	404,391	5,025,859	320,777	4,269,026	578	7,539	7,365	141,029	41	1,301	75,630	596,964	41	1,301	75,630	596,964	41	1,301
Net profit	246,953	2,741,053	208,904	2,332,956	2,231	33,119	1,211	23,263	3,119	368	34,195	351,347	3,119	368	34,195	351,347	3,119	368
Net loss	6,604,562	26,232,396	4,795,028	20,811,322	53,307	169,959	189,201	826,579	15,410	73,208	1,551,616	4,351,328	15,410	73,208	1,551,616	4,351,328	15,410	73,208
Net gain	2,106,524	3,001,020	1,485,929	2,138,849	31,440	31,193	1,769	99,991	4,686	5,191	522,700	725,795	4,686	5,191	522,700	725,795	4,686	5,191
Net loss	740,014	2,201,512	614,747	1,917,692	3,831	13,574	17,392	70,676	400	1,584	103,644	199,086	400	1,584	103,644	199,086	400	1,584
Net gain	338,125	944,610	281,402	772,954	3,426	9,487	6,902	9,378	1,800	1,503	46,215	151,288	1,800	1,503	46,215	151,288	1,800	1,503
Net loss	9,425,819	30,206,475	5,821,230	19,728,491	96,827	478,563	323,770	883,079	10,951	43,938	317,304	9,072,403	10,951	43,938	317,304	9,072,403	10,951	43,938
Dividends in adjusted gross income	46,107,411	61,222,522	28,452,437	40,162,604	480,657	516,698	1,860,636	2,159,434	88,822	243,402	15,244,859	18,140,384	88,822	243,402	15,244,859	18,140,384	88,822	243,402
Interest received	6,373,564	32,743,819	4,238,162	23,508,769	61,442	237,692	177,074	805,529	21,798	99,524	1,675,088	8,092,304	21,798	99,524	1,675,088	8,092,304	21,798	99,524
Pensions and annuities in adjusted gross income:																		
Rent:	3,695,553	10,983,905	2,734,749	8,230,236	38,113	90,926	110,934	232,711	8,239	7,299	803,518	2,422,733	8,239	7,299	803,518	2,422,733	8,239	7,299
Net income	3,268,753	7,844,747	2,453,998	6,296,605	26,812	36,757	129,536	258,858	6,227	36,441	652,180	1,216,085	6,227	36,441	652,180	1,216,085	6,227	36,441
Net loss	611,009	2,746,567	427,052	1,962,826	4,018	18,957	13,905	97,983	2,012	1,384	164,022	665,417	2,012	1,384	164,022	665,417	2,012	1,384
Royalty:	33,100	186,697	25,273	158,162	49	1,282	4,305	4,806	110	1,248	3,463	21,199	110	1,248	3,463	21,199	110	1,248
Net income	730,098	3,310,272	364,863	1,616,290	11,598	64,903	28,440	133,283	2,370	19,231	322,827	1,476,565	2,370	19,231	322,827	1,476,565	2,370	19,231
Net loss	63,165	230,669	40,319	163,767	44	1,625	1,113	4,223	6	211	21,683	60,844	6	211	21,683	60,844	6	211
State income tax refunds	8,789,796	2,368,949	7,382,644	2,035,521	98,450	18,058	400,933	98,461	10,888	2,081	896,881	214,828	10,888	2,081	896,881	214,828	10,888	2,081
Alimony	260,030	1,191,389	9,299	41,902	3,674	28,086	159,356	720,992	87,701	87,701	400,409	400,409	87,701	87,701	400,409	400,409	87,701	87,701
Other income less loss:	3,247,089	921,836	2,479,716	-1,026,137	24,109	-84,868	102,309	-21,835	14,853	-18,143	626,102	229,147	14,853	-18,143	626,102	229,147	14,853	-18,143
Total statutory adjustments	10,576,655	22,364,088	8,135,080	17,990,578	90,979	174,236	386,037	691,755	5,713	8,734	1,958,846	3,498,786	5,713	8,734	1,958,846	3,498,786	5,713	8,734
Total itemized deductions	25,756,298	164,432,406	20,595,687	139,737,121	376,205	1,554,267	1,306,692	6,188,850	38,940	246,820	3,498,774	16,705,348	38,940	246,820	3,498,774	16,705,348	38,940	246,820
Excess itemized deductions	25,417,827	87,987,241	20,520,296	74,098,377	350,080	975,511	1,306,692	3,318,264	38,940	122,212	3,201,819	9,472,878	38,940	122,212	3,201,819	9,472,878	38,940	122,212
Taxable income	85,280,660	1,062,190,322	43,104,653	763,606,935	1,458,497	10,161,750	5,900,041	47,202,747	114,394	1,191,716	34,703,075	240,027,174	114,394	1,191,716	34,703,075	240,027,174	114,394	1,191,716
Income tax after credits	68,614,401	186,718,062	38,524,704	142,397,182	1,191,636	1,830,543	4,143,415	6,358,563	75,433	185,734	24,679,213	35,946,040	75,433	185,734	24,679,213	35,946,040	75,433	185,734
Total income tax	68,686,305	188,232,537	38,587,496	143,641,372	1,191,979	1,840,986	4,144,512	6,402,390	75,456	189,196	24,688,862	36,158,594	75,456	189,196	24,688,862	36,158,594	75,456	189,196
Total tax liability	70,441,155	193,184,849	39,846,613	147,868,354	1,213,557	1,877,902	4,165,787	6,506,406	78,194	195,344	25,117,004	36,736,843	78,194	195,344	25,117,004	36,736,843	78,194	195,344
Earned income credit, total	5,191,834	1,048,303	2,342,760	459,293	—	—	2,703,369	559,811	46,168	10,457	99,537	18,742	46,168	10,457	99,537	18,742	46,168	10,457
Taxpayments:																		
Total	83,551,269	202,829,400	41,719,463	149,837,307	1,412,605	1,766,169	5,977,051	8,593,639	103,155	203,756	34,338,995	42,428,528	103,155	203,756	34,338,995	42,428,528	103,155	203,756
Income tax withheld	78,256,806	169,984,010	38,584,375	124,057,433	1,329,038	1,452,032	5,819,238	7,814,626	87,223	7,814,626	32,436,932	36,515,427	87,223	7,814,626	32,436,932	36,515,427	87,223	7,814,626
Tax due at time of filing	21,630,276	24,969,333	14,993,083	20,250,261	509,914	61,289	696,080	562,956	29,939	34,964	5,662,860	6,512,101	29,939	34,964	5,662,860	6,512,101	29,939	34,964
Total overpayment	65,468,163	35,415,451	28,348,865	22,579,523	934,016	249,556	5,619,289	3,067,668	93,076	52,482	30,472,917	9,466,232	93,076	52,482	30,472,917	9,466,232	93,076	52,482
Overpayment refunded	63,775,981	33,034,549	27,226,953	20,714,918	919,220	225,795	5,572,836	3,008,161	91,853	48,261	29,965,119	9,037,415	91,853	48,261	29,965,119	9,037,415	91,853	48,261

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

**Table 1.4—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income**

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

Size of adjusted gross income	Adjusted gross income less deficit		Salaries and wages		Interest received		Alimony received		State income tax refunds		Pensions and annuities			
	Number of returns	(2)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total			
											Number of returns	Amount	Number of returns	Amount
<b>All returns, total.....</b>	<b>89,771,551</b>	<b>1,302,447,386</b>	<b>80,278,349</b>	<b>1,090,291,855</b>	<b>46,107,411</b>	<b>61,222,522</b>	<b>260,000</b>	<b>1,191,389</b>	<b>8,789,796</b>	<b>2,368,949</b>	<b>6,558,879</b>	<b>35,584,834</b>	<b>6,373,564</b>	<b>32,743,819</b>
Under \$2,000	9,010,975	2,024,956	7,808,978	10,479,431	2,495,322	1,302,361	8,332	11,093	49,730	23,567	207,903	628,647	175,385	337,563
\$2,000 under \$4,000	9,231,095	2,732,955	8,235,406	23,717,190	2,875,662	1,971,778	9,332	47,991	10,821	10,821	433,437	1,136,440	399,954	833,586
\$4,000 under \$6,000	9,504,929	4,290,855	8,504,929	23,218,574	2,893,881	3,233,714	22,622	36,939	16,304	16,304	433,437	2,801,822	813,177	2,387,123
\$6,000 under \$8,000	8,351,372	4,726,855	7,037,588	46,861,827	3,693,952	2,693,598	43,032	124,493	194,240	23,643	694,664	3,453,986	935,161	3,267,397
\$8,000 under \$10,000	6,360,002	62,016,835	5,036,039	51,941,272	3,036,930	13,804,144	32,727	134,020	224,176	50,352	756,619	3,446,581	724,965	3,119,608
\$10,000 under \$12,000	6,100,684	67,006,011	5,452,143	57,148,707	2,822,679	3,589,144	32,256	89,163	282,172	49,625	547,352	2,951,008	534,157	2,795,253
\$12,000 under \$14,000	5,581,530	72,932,576	5,074,273	62,813,285	2,941,194	3,511,656	19,783	79,449	363,426	75,376	476,118	2,784,196	462,709	2,660,177
\$14,000 under \$16,000	4,910,364	75,176,128	4,354,758	66,593,984	2,893,180	2,977,956	14,732	61,149	467,966	61,149	375,986	2,414,986	353,000	2,068,217
\$16,000 under \$18,000	4,680,008	79,571,228	4,052,106	70,927,969	2,727,100	3,010,596	11,332	37,296	624,226	137,638	2,113,499	2,113,499	2,086,567	
\$18,000 under \$20,000	4,277,947	80,239,257	4,018,888	72,672,735	2,654,025	2,865,693	15,244	170,668	732,951	146,944	248,520	1,809,472	370,703	1,689,380
\$20,000 under \$25,000	3,552,615	190,539,609	3,113,963	172,307,568	3,041,323	6,823,077	11,609	69,550	1,070,144	437,768	558,698	3,692,081	533,673	3,388,551
\$25,000 under \$30,000	3,366,257	146,822,233	3,088,392	130,433,757	4,251,904	4,807,997	9,933	55,892	1,453,664	342,000	348,574	2,560,916	334,257	2,423,790
\$30,000 under \$50,000	6,535,452	238,969,911	6,012,166	198,295,597	5,684,137	9,960,507	11,089	163,770	1,904,215	602,264	480,162	4,233,512	466,343	3,973,633
\$50,000 under \$100,000	1,471,406	96,283,476	1,221,882	61,743,052	1,981,650	5,734,183	2,958	57,806	369,668	247,066	120,362	1,236,411	116,212	1,149,160
\$100,000 under \$200,000	265,309	37,512,860	230,354	20,903,116	274,881	2,300,475	313	11,048	63,688	37,959	2,346	2,604,415	2,582	2,408,806
\$200,000 under \$500,000	59,884	16,711,100	47,584	7,368,939	58,473	1,073,206	123	8,558	12,843	35,405	5,605	866,923	5,664	78,884
\$500,000 under \$1,000,000	6,445	4,382,486	5,195	1,297,845	269,209	2,689,209	**2,240	**2,240	1,443	9,600	731	14,927	719	13,381
\$1,000,000 or more	2,041	4,106,279	1,616	663,353	2,004	238,482	**	**	462	5,791	245	5,961	235	4,718
<b>Taxable returns, total.....</b>	<b>68,688,305</b>	<b>1,241,202,685</b>	<b>62,532,746</b>	<b>1,038,118,121</b>	<b>39,301,945</b>	<b>54,943,797</b>	<b>213,340</b>	<b>1,084,935</b>	<b>8,459,798</b>	<b>2,265,317</b>	<b>5,249,164</b>	<b>30,923,357</b>	<b>5,055,796</b>	<b>26,978,003</b>
Under \$2,000	154,781	-448,945	38,342	206,454	121,889	244,010	-	-	1,376	2,448	19,549	35,973	19,549	33,322
\$2,000 under \$4,000	2,413,911	8,513,675	2,279,634	7,861,512	676,200	309,820	4,069	*13,510	*8,175	*1,016	24,879	44,429	22,178	42,218
\$4,000 under \$6,000	5,601,698	28,341,601	4,907,395	24,127,611	1,899,920	1,992,867	*10,569	*31,569	20,204	7,020	336,435	1,033,649	336,407	1,007,822
\$6,000 under \$8,000	6,757,635	47,344,534	5,917,034	39,833,015	2,680,114	3,270,242	35,570	98,087	101,447	14,123	624,384	2,452,367	605,583	2,350,692
\$8,000 under \$10,000	6,509,640	58,273,661	5,716,341	49,183,980	2,903,865	3,510,643	42,682	133,665	172,460	30,552	715,641	3,356,661	686,736	3,134,829
\$10,000 under \$12,000	5,834,212	64,104,144	5,259,243	55,183,140	2,690,803	3,320,273	29,660	80,464	249,161	39,553	530,446	2,895,218	517,059	2,695,728
\$12,000 under \$14,000	5,470,682	70,959,819	5,006,124	61,995,654	2,871,255	3,351,948	15,148	60,586	351,541	70,391	466,169	2,763,503	452,760	2,630,757
\$14,000 under \$16,000	4,933,400	73,972,778	4,570,327	65,963,975	2,544,878	2,854,787	14,732	81,149	459,898	78,191	370,856	2,373,902	348,358	2,150,759
\$16,000 under \$18,000	4,623,726	78,623,918	4,315,514	70,308,108	2,691,838	2,962,526	*9,645	*37,296	612,080	123,118	342,455	2,161,724	325,643	2,003,812
\$18,000 under \$20,000	4,237,439	80,476,047	3,990,210	72,312,531	2,623,314	2,786,977	15,347	179,856	727,489	143,646	287,263	1,790,932	267,674	1,671,057
\$20,000 under \$25,000	8,491,015	189,572,664	8,076,478	171,731,062	5,901,038	6,060,963	11,609	69,501	1,965,042	433,860	555,337	3,683,669	531,002	3,380,176
\$25,000 under \$30,000	5,352,156	145,894,644	5,068,908	130,102,712	4,223,360	4,776,677	9,933	55,832	1,448,643	339,754	347,602	2,559,514	333,285	2,422,459
\$30,000 under \$50,000	6,495,225	237,464,394	5,988,942	197,750,727	5,654,502	9,905,611	11,089	163,770	1,896,538	597,164	479,887	4,230,416	466,068	3,970,537
\$50,000 under \$100,000	1,460,169	95,568,047	1,214,340	61,408,718	1,382,871	5,700,502	2,958	57,806	367,598	245,891	119,877	1,234,392	115,734	1,147,125
\$100,000 under \$200,000	284,208	37,371,333	229,590	20,841,239	274,052	2,295,754	313	11,048	63,631	87,853	21,807	259,451	21,346	239,844
\$200,000 under \$500,000	58,762	16,688,841	47,521	7,350,118	58,402	1,072,899	123	8,558	12,606	35,350	5,601	86,868	5,460	78,811
\$500,000 or more	8,612	4,881,531	6,803	844,239	8,442	527,339	23	2,240	1,909	15,367	976	20,888	954	18,059
<b>Total nontaxable returns.....</b>	<b>21,083,246</b>	<b>61,244,701</b>	<b>17,545,603</b>	<b>52,173,734</b>	<b>6,805,466</b>	<b>6,278,726</b>	<b>46,690</b>	<b>106,454</b>	<b>329,998</b>	<b>103,631</b>	<b>1,409,715</b>	<b>4,661,478</b>	<b>1,317,768</b>	<b>3,765,816</b>
All returns, summary	25,238,197	47,581,705	19,222,383	48,448,840	6,754,753	4,936,583	34,678	65,856	123,747	40,747	1,009,112	2,874,813	932,164	2,162,399
\$5,000 under \$10,000	19,585,276	143,810,537	16,812,734	118,799,451	7,699,659	9,834,734	98,541	289,863	419,932	83,746	2,082,083	8,495,762	2,016,668	7,978,855
\$10,000 under \$15,000	14,241,599	126,906,628	12,890,601	153,004,802	7,065,033	6,639,777	57,527	188,491	864,346	153,931	1,217,429	6,925,640	1,174,958	6,491,660
\$15,000 under \$20,000	11,408,934	199,794,563	10,631,479	177,041,878	6,777,149	7,274,715	33,236	278,422	1,605,497	322,712	814,718	5,197,453	771,486	4,838,054
\$20,000 or more	22,299,545	735,729,954	20,721,152	592,996,864	17,610,817	30,536,713	36,048	368,754	5,776,274	1,767,812	15,535,537	12,091,166	1,478,288	11,272,852

Footnotes at end of table

Table 1.4—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Pensions and annuities—Continued										Domestic and foreign dividends received							
	Fully taxable			Partially taxable			Nontaxable			Total			Exclusion			Dividends in adjusted gross income		
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)			
<b>All returns, total</b> .....	<b>5,886,340</b>	<b>30,507,673</b>	<b>5,236,643</b>	<b>27,254,650</b>	<b>712,171</b>	<b>3,469,002</b>	<b>2,236,146</b>	<b>359,172</b>	<b>1,608,159</b>	<b>13,587,058</b>	<b>31,671,858</b>	<b>12,879,046</b>	<b>1,465,384</b>	<b>9,425,919</b>	<b>30,206,475</b>			
Under \$2,000	141,754	296,797	114,539	246,649	34,177	136,479	40,766	34,299	195,371	523,188	423,038	477,312	38,898	316,720	384,140			
\$2,000 under \$4,000	365,990	778,296	313,524	657,930	43,107	195,414	54,267	41,199	183,730	621,866	413,238	564,177	51,925	449,190	461,314			
\$4,000 under \$6,000	774,627	2,285,621	698,793	2,072,665	55,395	191,078	101,502	34,491	125,123	682,115	471,865	631,385	63,325	533,394	608,561			
\$6,000 under \$8,000	777,051	2,975,346	686,916	2,640,686	94,772	366,221	292,051	33,189	843,017	789,723	543,177	731,861	77,850	591,673	756,167			
\$8,000 under \$10,000	499,954	3,163,758	603,980	2,844,478	54,331	338,201	151,850	36,316	146,621	709,939	801,709	661,644	66,826	503,471	734,883			
\$10,000 under \$12,000	432,885	2,542,841	379,454	2,250,258	57,615	252,114	175,466	20,251	79,107	712,556	660,968	517,782	71,036	577,782	883,206			
\$12,000 under \$14,000	325,071	2,036,853	287,454	2,215,770	49,163	182,353	107,332	19,450	59,003	611,920	770,783	568,232	59,686	450,706	711,096			
\$14,000 under \$16,000	298,360	1,898,329	274,744	1,745,524	50,934	266,400	151,494	25,710	110,725	624,059	789,341	608,857	420,768	428,483	728,483			
\$16,000 under \$18,000	246,325	1,514,337	211,523	1,280,250	36,951	160,288	108,231	20,982	105,854	648,354	751,300	615,902	63,845	435,119	687,455			
\$18,000 under \$20,000	485,754	3,118,099	443,502	2,797,347	72,352	394,029	270,451	31,667	179,932	1,681,433	2,028,847	1,591,897	66,478	452,865	778,954			
\$20,000 under \$25,000	302,257	2,235,446	263,976	1,998,665	38,046	243,587	188,345	14,941	81,883	1,417,758	1,945,219	1,368,724	163,932	893,503	1,866,771			
\$25,000 under \$30,000	422,857	3,694,137	378,199	3,322,918	61,485	403,219	279,496	18,466	136,156	2,622,729	5,222,451	2,527,182	333,682	1,811,823	4,888,770			
\$30,000 under \$50,000	100,677	1,040,587	87,012	932,466	22,591	161,614	108,563	5,651	34,249	960,641	5,692,692	941,449	140,272	795,330	5,552,420			
\$50,000 under \$100,000	17,191	218,304	13,747	179,590	5,180	37,568	22,502	4,544	4,544	3,989,189	221,201	34,946	204,441	3,954,243				
\$100,000 under \$200,000	4,467	72,118	3,580	60,384	161	1,696	6,746	16	1,696	3,051,112	51,651	8,452	49,884	3,042,660				
\$200,000 under \$500,000	569	11,664	445	9,883	185	13,091	6,746	15	1,733	6,091	5,977	990	5,933	1,174,965				
\$500,000 under \$1,000,000	180	4,353	139	3,422	68	671	365	11	937	1,895	1,302,406	1,871	306	1,854	1,302,100			
\$1,000,000 or more	4,688,155	27,075,836	4,181,715	24,176,304	552,408	2,801,671	1,902,167	238,761	1,045,849	12,065,407	30,299,795	11,479,310	1,324,961	8,388,291	28,974,834			
Under \$2,000	19,369	31,455	19,365	31,438	**181	**4,524	**1,872	**201	—	75,587	116,219	75,530	6,880	60,652	109,339			
\$2,000 under \$4,000	22,177	42,214	19,075	31,543	**181	**4,524	**1,872	**201	—	157,268	123,916	146,062	11,270	101,640	112,646			
\$4,000 under \$6,000	318,940	971,196	280,724	846,062	19,358	60,200	36,625	*3,436	*2,253	429,398	442,950	401,653	35,402	342,385	407,548			
\$6,000 under \$8,000	565,773	2,189,781	500,992	1,952,045	65,224	208,670	160,911	26,569	53,916	621,067	575,657	561,143	56,143	466,136	502,928			
\$8,000 under \$10,000	655,920	3,008,689	572,413	2,691,347	47,278	210,665	126,140	28,955	137,307	654,094	720,951	616,138	61,815	468,058	659,136			
\$10,000 under \$12,000	483,216	2,522,659	451,118	2,403,129	57,255	249,050	173,069	17,684	63,509	681,364	899,528	67,433	67,433	659,567	832,095			
\$12,000 under \$14,000	428,426	2,531,711	374,995	2,204,640	43,673	172,789	99,045	19,450	59,003	582,719	730,777	539,503	57,023	433,584	673,754			
\$14,000 under \$16,000	321,593	2,005,039	284,483	1,715,942	46,882	258,138	145,720	25,710	110,725	613,313	772,815	583,139	59,957	414,420	712,858			
\$16,000 under \$18,000	298,024	1,895,581	274,408	1,741,317	36,951	160,288	108,231	20,982	105,854	636,564	730,287	604,405	62,404	427,677	667,883			
\$18,000 under \$20,000	243,890	1,498,539	209,088	1,264,452	34,773	220,857	172,518	21,891	71,536	687,529	839,806	637,902	66,016	449,649	773,790			
\$20,000 under \$25,000	483,381	3,109,825	442,933	2,793,554	72,054	393,711	270,351	31,667	179,932	1,665,828	1,962,875	1,576,709	160,479	983,506	1,802,996			
\$25,000 under \$30,000	301,292	2,234,115	269,641	1,997,888	38,039	243,516	188,345	14,941	81,883	1,408,346	1,939,186	1,359,563	163,242	887,153	1,775,944			
\$30,000 under \$50,000	422,582	3,691,041	377,932	3,319,889	61,485	403,219	279,496	18,466	136,156	2,610,179	5,183,326	2,514,993	332,543	1,804,454	4,850,783			
\$50,000 under \$100,000	100,208	1,038,566	86,679	931,179	22,582	161,611	108,559	5,640	34,216	956,175	5,667,163	937,335	139,721	791,726	5,527,443			
\$100,000 under \$200,000	17,152	217,340	13,708	178,626	5,180	37,568	22,502	482	4,544	225,452	3,983,283	220,811	34,890	204,064	3,948,393			
\$200,000 under \$500,000	4,463	72,068	3,577	60,349	1,240	13,104	6,742	161	1,696	52,542	3,049,510	51,598	8,445	49,837	3,041,065			
\$500,000 or more	749	16,017	584	12,905	253	3,762	2,042	26	1,110	7,982	2,478,131	7,846	1,296	7,783	2,476,634			
<b>Total nontaxable returns</b> .....	<b>1,198,185</b>	<b>3,431,837</b>	<b>1,054,928</b>	<b>3,078,346</b>	<b>160,309</b>	<b>667,331</b>	<b>333,979</b>	<b>120,411</b>	<b>562,310</b>	<b>1,521,651</b>	<b>1,372,063</b>	<b>1,399,736</b>	<b>140,423</b>	<b>1,037,528</b>	<b>1,231,640</b>			
All returns, summary	840,770	1,995,528	734,774	1,764,538	110,200	450,554	166,871	92,841	428,731	1,497,353	1,133,737	1,364,413	121,264	1,043,376	1,012,473			
\$5,000 under \$10,000	1,909,023	7,505,290	1,684,087	6,699,869	171,582	676,839	473,564	86,653	313,633	1,829,538	2,019,151	1,721,966	177,560	1,351,072	1,841,591			
\$10,000 under \$15,000	1,094,206	6,087,525	989,984	5,492,042	139,343	607,110	404,135	58,224	231,006	1,628,808	2,104,921	1,524,106	161,976	1,175,593	1,942,945			
\$15,000 under \$20,000	708,389	4,524,622	631,198	3,993,925	90,444	477,611	313,431	50,060	195,219	1,662,299	2,006,177	1,558,609	159,928	1,101,647	1,846,249			
\$20,000 or more	1,333,952	10,394,708	1,196,600	9,304,276	201,148	1,256,887	878,144	71,394	439,570	6,969,060	24,407,872	6,703,952	844,657	4,754,131	23,563,216			

Footnotes at end of table

Table 1.4—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Rent						Royalty						Sales of capital assets									
	Net income		Net loss		Net income		Net loss		Net income		Net loss		Capital gain distributions reported on Form 1040		Returns with short-term capital gains or losses		Pre-1970 short-term capital loss carryover		Post-1969 short-term capital loss carryover			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(40)	(41)	(42)	(43)	(40)	(41)	(42)	(43)
<b>All returns, total</b> .....	3,695,553	10,983,905	3,268,753	7,844,747	611,009	2,746,567	33,100	186,687	994,927	180,098	10,170	159,204	279,267	3,254,683	10,170	159,204	279,267	3,254,683	10,170	159,204	279,267	3,254,683
Under \$2,000 .....	128,426	256,801	140,254	748,168	19,978	110,574	625	22,830	34,264	7,374	712	9,003	10,862	294,785	712	9,003	10,862	294,785	712	9,003	10,862	294,785
\$2,000 under \$4,000 .....	218,974	437,948	112,191	128,926	29,763	62,343	9	50,984	50,984	50,984	50,984	50,984	50,984	50,984	50,984	50,984	50,984	50,984	50,984	50,984	50,984	50,984
\$4,000 under \$6,000 .....	273,663	547,326	136,935	241,960	47,399	53,316	10	20,085	34,264	7,374	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583
\$6,000 under \$8,000 .....	291,021	582,042	128,409	194,088	30,042	33,316	44	683	34,264	7,374	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583
\$8,000 under \$10,000 .....	249,872	499,744	169,813	272,233	40,911	48,356	325	683	34,264	7,374	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583
\$10,000 under \$12,000 .....	213,994	427,988	162,871	263,792	25,414	55,939	738	62	34,264	7,374	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583
\$12,000 under \$14,000 .....	228,355	456,710	174,161	291,142	39,523	108,838	216	326	34,264	7,374	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583
\$14,000 under \$16,000 .....	394,138	788,276	193,240	434,029	21,374	23,853	6,424	1,406	34,264	7,374	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583
\$16,000 under \$18,000 .....	176,482	352,964	120,430	241,125	31,676	122,301	1,771	20,085	34,264	7,374	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583
\$18,000 under \$20,000 .....	213,071	426,142	178,238	342,474	23,710	27,224	308	2,041	34,264	7,374	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583
\$20,000 under \$25,000 .....	404,882	809,764	476,544	898,871	61,951	134,176	3,878	12,531	34,264	7,374	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583
\$25,000 under \$30,000 .....	291,243	582,486	312,911	663,619	38,887	122,566	2,027	10,565	34,264	7,374	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583
\$30,000 under \$50,000 .....	500,005	1,000,010	559,322	1,486,788	110,033	455,151	6,255	19,000	34,264	7,374	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583
\$50,000 under \$100,000 .....	229,774	459,548	213,425	438,754	61,353	122,704	6,850	42,639	34,264	7,374	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583
\$100,000 under \$200,000 .....	66,675	133,350	47,525	94,851	20,651	34,264	2,553	30,541	34,264	7,374	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583
\$200,000 under \$500,000 .....	15,137	30,274	8,446	16,892	7,446	14,751	905	1,266	34,264	7,374	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583
\$500,000 under \$1,000,000 .....	1,870	3,740	1,309	2,618	1,158	2,312	162	5,827	34,264	7,374	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583
\$1,000,000 or more .....	573	1,146	425	851	436	872	44	2,412	34,264	7,374	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583	3,881	17,684	12,846	55,583
<b>Taxable returns, total</b> .....	3,002,278	9,719,437	2,812,738	6,489,636	517,540	2,524,441	32,245	176,063	914,647	164,300	8,964	143,444	238,807	2,795,728	8,964	143,444	238,807	2,795,728	8,964	143,444	238,807	2,795,728
Under \$2,000 .....	2,417	4,834	1,722	3,446	1,142	2,292	484	15,288	3,248	660	4	65	263	18,230	4	65	263	18,230	4	65	263	18,230
\$2,000 under \$4,000 .....	18,467	36,934	9,914	19,828	23,994	47,956	11	44	20,925	4,188	119	119	119	449	119	119	119	449	119	119	119	449
\$4,000 under \$6,000 .....	100,162	200,324	47,880	95,760	25,970	51,940	11	22	20,781	4,159	3,410	3,410	3,410	670	3,410	3,410	3,410	670	3,410	3,410	3,410	670
\$6,000 under \$8,000 .....	199,390	398,780	86,268	172,536	25,668	51,336	325	683	7,314	13,381	683	683	683	4,252	683	683	683	4,252	683	683	683	4,252
\$8,000 under \$10,000 .....	210,476	420,952	93,468	186,936	33,755	67,510	738	62	65,449	9,683	65,449	65,449	65,449	7,728	65,449	65,449	65,449	7,728	65,449	65,449	65,449	7,728
\$10,000 under \$12,000 .....	190,361	380,722	148,054	296,108	23,405	46,810	738	62	63,769	9,620	63,769	63,769	63,769	7,717	63,769	63,769	63,769	7,717	63,769	63,769	63,769	7,717
\$12,000 under \$14,000 .....	220,015	440,030	162,066	324,132	37,211	74,422	738	62	19,244	3,826	19,244	19,244	19,244	7,707	19,244	19,244	19,244	7,707	19,244	19,244	19,244	7,707
\$14,000 under \$16,000 .....	180,043	360,086	186,620	373,240	21,360	42,720	6,260	1,332	6,106	1,263	6,106	6,106	6,106	5,400	6,106	6,106	6,106	5,400	6,106	6,106	6,106	5,400
\$16,000 under \$18,000 .....	169,946	339,892	203,625	407,250	21,305	42,610	1,771	20,085	74,334	17,140	263	263	263	5,438	263	263	263	5,438	263	263	263	5,438
\$18,000 under \$20,000 .....	208,976	417,952	274,452	548,904	24,355	48,710	1,122	21,720	57,886	13,018	13,018	13,018	13,018	12,888	13,018	13,018	13,018	12,888	13,018	13,018	13,018	12,888
\$20,000 under \$25,000 .....	399,991	799,982	471,295	942,590	61,002	122,004	3,832	10,573	115,754	16,249	801	801	801	15,451	801	801	801	15,451	801	801	801	15,451
\$25,000 under \$30,000 .....	288,363	576,726	306,405	612,810	37,497	74,994	1,987	10,384	9,666	2,745	9,666	9,666	9,666	27,457	9,666	9,666	9,666	27,457	9,666	9,666	9,666	27,457
\$30,000 under \$50,000 .....	496,246	992,492	556,592	1,113,184	109,404	218,808	6,218	18,919	152,394	38,800	38,800	38,800	38,800	68,973	38,800	38,800	38,800	68,973	38,800	38,800	38,800	68,973
\$50,000 under \$100,000 .....	227,251	454,502	211,185	422,370	60,897	121,740	6,835	42,492	45,260	13,498	13,498	13,498	13,498	47,612	13,498	13,498	13,498	47,612	13,498	13,498	13,498	47,612
\$100,000 under \$200,000 .....	66,120	132,240	47,294	94,588	20,649	41,298	2,553	30,451	6,919	1,948	1,948	1,948	1,948	15,696	1,948	1,948	1,948	15,696	1,948	1,948	1,948	15,696
\$200,000 under \$500,000 .....	16,120	32,240	10,528	21,056	2,649	5,298	904	15,745	831	1,266	1,266	1,266	1,266	4,884	1,266	1,266	1,266	4,884	1,266	1,266	1,266	4,884
\$500,000 or more .....	2,439	4,878	1,733	3,466	1,593	3,186	206	8,239	45	458	14	298	703	107,782	14	298	703	107,782	14	298	703	107,782
<b>Total nontaxable returns</b> .....	693,275	1,264,468	456,015	1,375,112	93,469	222,126	855	10,624	80,280	15,798	1,206	15,760	40,460	518,955	1,206	15,760	40,460	518,955	1,206	15,760	40,460	518,955
<b>All returns, summary</b> .....	485,224	970,448	318,753	637,554	71,791	206,953	644	22,878	102,998	25,933	4,122	20,324	24,101	386,536	4,122	20,324	24,101	386,536	4,122	20,324	24,101	386,536
Under \$5,000 .....	670,652	1,341,304	368,740	737,408	95,402	206,953	325	683	169,005	37,510	471	3,324	21,993	140,421	471	3,324	21,993	140,421	471	3,324	21,993	140,421
\$5,000 under \$10,000 .....	541,287	1,082,574	424,202	848,404	73,674	147,348	984	974	36,231	5,438	53	1,828	129,310	53	1,828	129,310	53	1,828	129,310	53	1,828	129,310
\$10,000 under \$15,000 .....	489,237	978,474	536,042																			

Table 1.4—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Schedule D—Continued												
	Returns with short-term capital gains or losses—Continued					Returns with long-term capital gains or losses							
	Number of returns (44)	Amount (45)	Number of returns (46)	Amount (47)	Number of returns (48)	Amount (49)	Number of returns (50)	Amount (51)	Number of returns (52)	Amount (53)	Number of returns (54)	Amount (55)	Number of returns (56)
<b>All returns, total.....</b>	<b>1,023,904</b>	<b>2,910,578</b>	<b>1,122,432</b>	<b>7,080,715</b>	<b>40,707</b>	<b>824,708</b>	<b>703,599</b>	<b>9,971,986</b>	<b>5,405,832</b>	<b>17,521,551</b>	<b>12,983,189</b>	<b>5,272,317</b>	<b>48,588,995</b>
Under \$2,000.....	32,500	207,243	22,833	535,170	115	11,615	29,701	613,420	189,192	51,164	768,718	187,377	2,230,008
\$2,000 under \$4,000.....	25,236	225,516	21,618	211,199	598	13,977	40,048	648,412	231,862	86,749	594,597	228,125	581,049
\$4,000 under \$6,000.....	29,971	58,746	33,028	44,971	5,529	40,971	25,951	399,373	235,621	750,684	469,114	230,915	739,858
\$6,000 under \$8,000.....	18,770	30,983	42,023	131,878	1,732	212,712	39,281	522,553	284,465	972,764	672,023	281,492	951,326
\$8,000 under \$10,000.....	25,751	39,347	31,309	152,763	1,226	54,249	27,230	281,420	272,230	673,863	409,618	271,807	1,222,147
\$10,000 under \$12,000.....	31,333	69,659	33,858	112,194	1,670	26,320	30,382	186,793	301,197	1,216,175	342,073	287,870	1,181,490
\$12,000 under \$14,000.....	48,116	91,137	42,950	136,849	2,590	61,554	33,958	446,967	305,973	78,428	653,193	295,413	1,250,075
\$14,000 under \$16,000.....	45,315	92,798	45,098	137,584	1,677	50,713	30,524	488,967	287,666	93,461	456,586	255,005	1,366,609
\$16,000 under \$18,000.....	31,471	52,089	53,131	154,198	4,950	96,628	26,621	225,146	286,410	73,197	410,131	250,643	1,366,210
\$18,000 under \$20,000.....	59,910	82,282	48,513	184,139	1,134	18,988	37,479	182,985	259,229	1,530,813	90,277	324,789	1,509,188
\$20,000 under \$25,000.....	128,669	212,466	108,687	287,439	5,720	18,785	64,906	962,167	634,489	3,433,082	1,225,136	623,182	3,342,555
\$25,000 under \$30,000.....	107,986	185,807	122,523	481,403	2,893	45,167	52,036	397,255	520,386	1,694,996	775,603	508,595	3,442,217
\$30,000 under \$50,000.....	254,822	574,959	282,853	1,487,429	7,313	127,142	133,038	2,074,948	985,399	372,745	2,615,979	948,350	8,643,714
\$50,000 under \$100,000.....	135,676	611,693	165,134	1,354,057	4,123	46,533	93,689	1,451,092	482,669	1,871,857	1,801,426	469,374	7,939,062
\$100,000 under \$200,000.....	37,697	335,228	52,072	711,036	1,154	27,826	30,911	660,256	136,224	47,288	725,465	129,634	5,162,656
\$200,000 under \$500,000.....	10,917	166,666	14,967	481,909	373	5,022	8,919	358,690	35,853	4,201,014	37,432	33,756	3,916,087
\$500,000 under \$1,000,000.....	1,400	58,333	2,039	108,387	31	2,096	109,818	1,098,500	4,577	7,198,950	100,576	4,346	1,647,616
\$1,000,000 or more.....	459	38,651	730	141,263	15	1,318	324	155,608	1,500	2,197,633	125,070	1,417	2,097,019
<b>Taxable returns, total.....</b>	<b>925,925</b>	<b>2,606,912</b>	<b>1,017,218</b>	<b>5,875,185</b>	<b>36,845</b>	<b>700,097</b>	<b>584,790</b>	<b>8,021,784</b>	<b>4,591,247</b>	<b>15,271,556</b>	<b>10,669,490</b>	<b>4,475,945</b>	<b>45,254,213</b>
Under \$2,000.....	3,449	34,860	1,715	80,807	**	**	2,267	22,954	23,970	1,177,872	3,553	34,687	1,112,950
\$2,000 under \$4,000.....	10,195	5,686	*2,865	*2,865	*20	*42	43,318	106,674	43,318	*15,746	*12,931	43,299	105,626
\$4,000 under \$6,000.....	*6,250	*6,200	13,571	38,106	**3,976	**4,999	10,667	186,643	17,815	380,306	28,543	216,314	91,056
\$6,000 under \$8,000.....	8,995	15,492	31,687	87,731	*1,732	*212,712	24,271	473,966	178,410	614,528	559,597	176,795	611,079
\$8,000 under \$10,000.....	24,571	29,301	22,887	124,740	—	—	25,135	249,890	228,433	1,066,886	317,616	228,967	1,066,285
\$10,000 under \$12,000.....	27,062	59,611	27,548	75,541	*1,633	*23,961	23,906	161,134	259,965	995,164	317,708	256,769	961,517
\$12,000 under \$14,000.....	43,776	84,324	38,296	83,605	*2,590	*61,554	31,601	343,095	274,598	1,122,845	548,762	266,532	1,106,957
\$14,000 under \$16,000.....	44,739	91,007	41,422	176,214	*1,677	*30,713	27,342	237,039	243,274	1,311,793	80,511	402,253	1,289,550
\$16,000 under \$18,000.....	29,448	44,840	50,994	130,108	*4,240	*89,577	25,373	207,171	236,967	1,284,283	385,889	232,972	1,272,470
\$18,000 under \$20,000.....	58,100	81,436	45,919	191,447	*29	*1,058	36,740	179,747	242,540	1,426,981	89,225	321,884	1,407,378
\$20,000 under \$25,000.....	124,862	205,302	105,305	263,028	5,720	18,785	62,405	895,535	616,673	3,328,659	1,199,804	606,257	3,248,124
\$25,000 under \$30,000.....	105,583	182,727	119,666	465,151	2,593	45,167	49,774	371,679	510,863	1,669,932	742,684	500,201	3,408,813
\$30,000 under \$50,000.....	252,213	563,704	281,359	1,455,684	7,047	123,644	131,572	1,956,994	972,193	8,774,906	2,520,764	935,260	8,555,931
\$50,000 under \$100,000.....	37,640	604,484	163,985	1,279,673	4,093	48,060	93,277	1,443,204	486,579	8,363,536	1,783,376	466,528	7,907,649
\$100,000 under \$200,000.....	10,006	334,579	51,984	710,126	1,152	29,021	30,875	666,530	136,700	5,487,234	47,163	723,686	5,161,046
\$200,000 under \$500,000.....	1,858	166,362	14,950	460,727	311	7,472	8,174	358,739	35,836	4,198,439	10,129	355,888	3,914,423
\$500,000 or more.....	96,979	96,979	2,768	249,630	52	3,374	1,391	285,424	6,073	3,917,417	225,646	5,759	3,744,568
<b>Total nontaxable returns.....</b>	<b>97,979</b>	<b>303,663</b>	<b>105,214</b>	<b>1,205,530</b>	<b>3,862</b>	<b>124,610</b>	<b>118,800</b>	<b>1,950,202</b>	<b>814,385</b>	<b>2,294,995</b>	<b>2,313,699</b>	<b>796,372</b>	<b>3,334,772</b>
All returns, summary													
Under \$5,000.....	63,710	247,491	65,598	885,921	4,475	17,597	85,605	1,499,103	534,856	173,077	1,804,002	524,641	3,094,249
\$5,000 under \$10,000.....	68,531	91,347	85,292	306,979	*4,435	*309,047	77,463	967,075	678,514	2,653,650	189,370	675,075	2,630,139
\$10,000 under \$15,000.....	98,610	189,140	102,083	381,449	*5,937	*118,586	86,250	868,579	727,216	3,048,220	207,217	1,378,251	711,250
\$15,000 under \$20,000.....	116,535	199,787	120,460	493,484	*4,590	*99,687	71,610	458,397	653,249	3,784,599	197,213	808,520	3,703,876
\$20,000 or more.....	676,518	2,183,811	748,999	5,012,862	21,270	279,790	382,671	6,178,831	2,811,797	37,866,982	965,674	7,726,688	36,191,026

Footnotes at end of table



Table 1.4—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Sales of capital assets—Continued				Sales of property other than capital assets				Business and profession				Farm			
	Net capital gain		Net capital loss		Net gain		Net loss		Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total.....</b>	<b>6,604,562</b>	<b>26,232,396</b>	<b>2,106,524</b>	<b>3,001,020</b>	<b>740,014</b>	<b>2,201,512</b>	<b>338,125</b>	<b>944,610</b>	<b>6,160,518</b>	<b>61,413,703</b>	<b>2,033,857</b>	<b>7,867,195</b>	<b>1,318,651</b>	<b>11,034,552</b>	<b>1,386,143</b>	<b>7,469,259</b>
Under \$2,000	231,607	1,224,218	25,991	43,663	48,720	223,359	332,288	932,288	174,112	629,979	259,272	2,528,627	73,493	233,347	191,938	2,475,847
\$2,000 under \$4,000	284,088	259,934	90,146	119,107	111,511	47,044	9,565	14,928	97,953	14,928	103,778	238,061	184,155	184,155	81,476	280,843
\$4,000 under \$6,000	282,029	394,942	72,389	119,107	22,267	42,586	27,063	27,063	430,368	430,368	103,778	302,302	101,945	201,066	59,528	277,805
\$6,000 under \$8,000	367,126	503,114	109,068	179,058	58,211	11,222	13,246	13,246	409,774	2,029,952	90,920	362,415	116,161	402,604	80,367	276,629
\$8,000 under \$10,000	346,360	625,726	74,902	102,460	29,470	40,567	20,372	20,372	450,668	2,335,523	123,510	355,292	101,372	393,868	81,079	288,625
\$10,000 under \$12,000	371,371	631,995	94,290	104,461	43,662	78,357	21,064	35,037	393,128	2,322,479	122,359	309,253	90,999	379,979	88,710	340,327
\$12,000 under \$14,000	368,775	679,018	98,871	140,376	86,290	166,112	16,112	16,112	393,037	2,503,337	128,633	265,344	84,592	518,915	103,301	389,386
\$14,000 under \$16,000	321,409	579,002	111,595	148,663	61,041	103,728	18,867	18,867	380,339	2,403,793	128,633	265,344	84,592	518,915	103,301	389,386
\$16,000 under \$18,000	339,317	730,499	95,715	143,233	102,439	178,228	13,974	13,974	351,924	2,565,489	135,911	272,115	61,315	461,236	114,449	307,666
\$18,000 under \$20,000	336,693	804,267	109,915	156,399	108,329	172,202	16,202	16,202	325,689	2,352,689	135,911	272,115	61,315	461,236	114,449	307,666
\$20,000 under \$25,000	790,131	1,836,076	234,985	273,654	88,564	122,418	43,518	43,518	571,842	3,251,842	260,748	556,695	135,059	1,350,051	161,028	475,999
\$25,000 under \$30,000	633,871	1,847,354	210,188	272,156	61,109	214,601	38,561	38,561	479,303	1,979,303	159,405	363,712	101,457	1,234,811	92,803	383,429
\$30,000 under \$50,000	1,197,614	4,710,497	472,995	658,473	124,045	387,172	38,808	118,293	789,494	4,003,903	217,476	638,953	142,781	2,553,326	113,949	549,992
\$50,000 under \$100,000	549,138	4,391,285	232,180	406,951	61,609	321,492	25,544	103,701	317,757	1,989,020	67,336	48,686	1,387,513	44,031	44,031	459,640
\$100,000 under \$200,000	143,090	2,793,321	58,783	118,258	17,824	134,512	8,245	60,629	54,541	3,573,666	67,336	33,141	6,687	331,413	13,537	233,088
\$200,000 under \$500,000	35,938	2,064,059	12,845	29,433	4,973	21,156	2,900	10,339	1,949,990	4,798	4,798	37,737	2,133	135,641	4,063	163,436
\$500,000 under \$1,000,000	4,533	860,551	1,329	3,298	766	271,655	422	11,389	309,754	1,201	1,201	182,937	248	13,972	663	50,111
\$1,000,000 or more	1,472	1,076,539	391	1,000	317	38,129	147	9,233	365,587	401	293	51,353	83	14,246	224	39,696
<b>Taxable returns, total.....</b>	<b>5,690,865</b>	<b>24,389,553</b>	<b>1,892,259</b>	<b>2,671,734</b>	<b>553,586</b>	<b>1,704,798</b>	<b>225,608</b>	<b>524,658</b>	<b>4,771,810</b>	<b>54,771,732</b>	<b>1,515,000</b>	<b>4,561,589</b>	<b>876,301</b>	<b>8,381,809</b>	<b>954,954</b>	<b>3,973,533</b>
Under \$2,000	42,797	568,493	*2,290	*660	2,198	37,927	382	13,180	1,884	45,941	4,665	273,913	2,026	33,906	5,690	264,987
\$2,000 under \$4,000	69,555	55,764	15,360	5,629	8,435	6,720	*1,903	*3,303	62,582	156,020	9,715	23,035	*6,468	*10,799	*5,521	*5,521
\$4,000 under \$6,000	117,858	190,456	31,370	43,261	7,127	20,809	10,241	11,320	156,789	513,267	36,426	86,095	23,634	52,871	15,334	89,821
\$6,000 under \$8,000	243,143	324,690	79,393	131,415	20,687	19,044	6,141	5,824	258,053	1,115,297	57,328	119,222	63,521	186,071	33,690	81,566
\$8,000 under \$10,000	301,145	540,546	63,197	89,178	9,852	13,247	8,131	20,262	323,858	1,589,362	100,141	234,651	77,619	239,135	54,400	105,756
\$10,000 under \$12,000	327,668	516,841	85,458	91,477	30,987	46,339	8,280	11,921	330,607	1,859,114	105,685	232,265	55,464	244,110	72,401	223,596
\$12,000 under \$14,000	336,249	602,970	93,668	126,524	29,663	66,918	15,162	14,069	359,215	2,079,177	120,405	231,603	65,429	342,036	91,153	288,783
\$14,000 under \$16,000	307,052	720,611	107,508	139,910	32,781	48,551	12,611	8,784	354,809	2,249,340	119,769	263,593	71,259	353,772	105,775	246,666
\$16,000 under \$18,000	319,753	677,379	91,049	139,044	30,875	67,703	11,897	15,575	332,677	2,326,651	132,786	245,463	49,326	334,784	86,889	250,145
\$18,000 under \$20,000	319,072	755,310	109,127	155,927	44,629	87,277	16,959	13,780	317,216	2,204,924	112,357	224,714	55,650	381,541	62,454	199,379
\$20,000 under \$25,000	769,506	1,784,490	232,789	269,279	78,735	163,527	34,724	39,734	668,538	5,357,721	254,929	493,067	121,979	1,051,703	156,400	412,392
\$25,000 under \$30,000	623,747	1,828,629	207,373	268,368	55,556	202,103	25,649	30,487	451,769	4,648,585	158,144	353,286	94,801	1,080,080	90,973	351,387
\$30,000 under \$50,000	1,182,631	4,656,972	469,851	654,941	118,087	356,204	36,989	115,305	772,550	13,481,663	215,283	610,154	133,509	2,275,882	112,255	528,810
\$50,000 under \$100,000	545,947	4,374,428	230,640	404,401	60,166	300,749	24,858	96,518	313,269	11,762,548	64,317	526,055	44,493	1,300,718	43,551	439,974
\$100,000 under \$200,000	142,820	2,791,903	58,643	118,028	17,740	131,368	8,216	60,563	54,074	3,519,984	17,176	333,084	8,662	330,751	13,526	232,974
\$200,000 under \$500,000	35,919	2,063,026	12,823	29,375	4,966	77,029	2,896	41,410	10,308	1,187,780	4,791	197,481	2,131	135,432	4,056	162,735
\$500,000 or more	6,001	1,937,055	1,720	4,298	1,102	59,281	569	20,622	1,639	674,356	1,083	133,908	330	28,216	886	89,718
<b>Total nontaxable returns.....</b>	<b>913,697</b>	<b>1,842,843</b>	<b>214,265</b>	<b>329,286</b>	<b>186,428</b>	<b>496,714</b>	<b>419,951</b>	<b>419,951</b>	<b>1,388,708</b>	<b>6,641,972</b>	<b>518,857</b>	<b>3,285,606</b>	<b>442,350</b>	<b>2,652,743</b>	<b>431,189</b>	<b>3,495,726</b>
All returns, summary	645,341	1,674,349	159,719	223,315	85,935	270,728	66,104	361,853	903,785	2,243,365	402,731	2,917,987	215,858	534,603	298,377	2,835,878
Under \$5,000	869,969	1,373,564	212,777	321,332	83,827	109,952	39,662	66,176	1,075,685	4,879,248	274,191	789,710	268,349	960,456	196,011	743,871
\$5,000 under \$10,000	894,767	1,600,214	296,876	422,922	186,615	46,350	56,251	46,350	977,117	5,974,789	320,680	734,574	225,364	1,287,967	256,684	928,008
\$10,000 under \$15,000	842,796	2,004,568	251,456	350,621	108,103	219,639	42,696	40,101	618,126	3,110,364	310,164	651,739	168,934	1,230,552	204,773	606,710
\$15,000 under \$20,000	3,355,781	19,579,680	1,223,696	1,763,222	359,227	1,414,578	420,229	420,229	2,333,266	42,135,066	726,091	2,773,185	440,146	7,020,973	430,298	2,354,792

Footnotes at end of table



Table 1.4—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Partnership			Estate or trust			Small Business Corporation			Other income						
	Net profit		Net loss	Net income		Net loss	Net profit		Net loss	Net income		Net loss				
	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)	Number of returns (88)	Amount (89)
<b>All returns, total</b>	1,764,522	24,274,158	1,105,408	9,229,372	730,098	3,310,272	63,165	230,669	404,391	5,025,859	246,953	2,741,053	2,996,528	4,079,188	250,561	5,001,025
Under \$2,000	44,175	236,770	76,219	2,035,463	19,629	41,145	4,713	50,206	15,064	125,642	43,085	1,150,301	94,399	89,496	59,316	3,725,891
\$2,000 under \$4,000	76,445	173,958	23,022	98,249	46,614	50,497	3,145	296	6,666	16,388	12,510	39,971	126,565	148,776	11,838	55,137
\$4,000 under \$6,000	70,179	249,533	17,365	45,542	49,408	103,497	4,42	9,003	20,603	39,971	3,210	39,971	135,817	148,776	8,295	42,016
\$6,000 under \$8,000	97,625	383,931	28,442	128,519	39,757	110,861	4,071	33,576	63,500	55,493	3,772	135,704	155,043	74,129	12,958	53,547
\$8,000 under \$10,000	57,431	289,076	34,268	171,361	35,079	96,469	5,983	7,625	9,797	22,531	13,868	49,231	169,244	160,167	9,844	53,547
\$10,000 under \$12,000	84,992	390,237	50,757	107,099	49,414	114,411	4,422	9,616	9,616	5,626	7,043	42,862	165,708	136,117	15,730	39,473
\$12,000 under \$14,000	71,601	367,309	31,031	89,029	29,312	46,711	4,511	7,733	13,552	49,526	11,336	69,219	208,142	258,491	11,155	29,038
\$14,000 under \$16,000	64,905	325,828	44,722	99,067	33,498	87,023	5,282	7,238	13,552	63,579	5,363	91,289	137,120	148,071	12,382	110,464
\$16,000 under \$18,000	87,616	662,900	34,501	139,456	25,767	94,711	5,008	7,238	12,045	69,903	13,074	50,652	146,598	134,173	7,951	40,389
\$18,000 under \$20,000	90,815	750,348	41,301	174,663	27,798	93,268	7,754	11,963	15,219	101,660	13,374	79,779	151,225	141,077	10,030	48,376
\$20,000 under \$25,000	185,773	1,361,021	111,968	339,078	74,491	267,074	6,278	11,963	30,665	306,665	23,903	105,543	485,940	445,365	23,729	82,796
\$25,000 under \$30,000	150,496	1,472,501	99,761	288,674	71,980	192,805	5,023	16,594	34,355	332,007	12,172	71,586	305,742	372,272	13,066	40,812
\$30,000 under \$50,000	320,577	4,570,335	242,000	1,178,211	113,645	539,442	14,674	48,869	102,668	953,113	37,192	233,311	497,390	801,809	31,657	175,439
\$50,000 under \$100,000	255,530	6,604,327	185,106	1,784,421	76,388	583,007	7,619	24,239	70,536	1,208,173	31,777	309,549	149,556	538,368	180,727	143,882
\$100,000 under \$200,000	83,779	3,937,749	64,402	1,345,430	26,949	396,435	3,219	20,356	203,629	808,428	11,689	202,649	35,536	236,270	6,184	104,399
\$200,000 under \$500,000	19,804	1,817,262	17,412	1,354,430	8,877	276,216	826	7,623	6,903	625,600	3,698	133,982	8,704	101,107	1,904	24,646
\$500,000 under \$1,000,000	2,133	410,126	2,352	236,211	1,346	100,426	155	5,260	1,067	200,819	663	29,828	1,205	29,828	284	24,646
\$1,000,000 or more	637	271,546	799	177,479	477	123,274	55	3,502	319	219,957	278	47,455	433	24,508	94	33,861
<b>Taxable returns, total</b>	1,499,220	22,747,345	959,205	7,203,337	662,407	3,199,682	57,984	181,080	357,706	4,703,350	170,206	1,484,468	2,643,239	3,745,411	148,023	1,453,424
Under \$2,000	4,965	20,914	6,694	450,663	8,100	17,570	42	4,417	359	31,190	1,645	122,731	8,416	19,255	4,434	567,967
\$2,000 under \$4,000	9,790	18,585	2,149	32,392	29,131	35,612	1,146	1,362	3,654	10,234	30	42,668	36,222	30	3,751	
\$4,000 under \$6,000	35,958	110,750	8,263	26,289	30,131	80,813	1,146	6,322	18,696	51,988	1,198	9,253	69,142	91,468	3,715	17,143
\$6,000 under \$8,000	53,209	189,645	18,083	77,150	35,086	105,949	3,925	3,389	2,827	18,227	1,435	11,600	110,609	84,201	2,458	13,434
\$8,000 under \$10,000	37,717	173,072	27,151	113,331	30,531	92,828	5,042	5,509	8,979	21,627	9,128	22,839	157,262	165,863	6,773	24,099
\$10,000 under \$12,000	64,898	255,752	43,757	113,331	45,651	101,112	2,400	3,394	9,021	5,296	2,818	13,046	155,514	125,052	9,901	25,686
\$12,000 under \$14,000	66,215	330,876	27,981	64,940	28,791	46,539	4,502	7,655	12,984	47,464	10,864	67,578	198,737	244,793	10,715	16,624
\$14,000 under \$16,000	60,814	286,114	40,869	78,378	32,847	74,003	2,282	2,588	13,437	60,693	4,087	31,442	189,158	189,158	10,279	58,554
\$16,000 under \$18,000	82,362	636,732	31,519	101,553	22,770	93,120	86	86	62,134	62,134	9,413	39,120	143,906	130,653	4,778	27,371
\$18,000 under \$20,000	84,787	690,989	39,281	157,991	27,477	93,225	754	290	12,200	54,935	13,374	79,779	149,526	139,526	6,542	19,025
\$20,000 under \$25,000	179,093	1,281,572	108,824	304,604	73,455	262,955	6,278	11,063	41,528	266,488	23,158	101,086	422,405	440,268	20,201	52,584
\$25,000 under \$30,000	144,472	1,329,321	98,255	270,711	71,837	192,437	5,020	17,640	30,733	115,514	11,081	53,637	302,414	368,382	12,310	24,813
\$30,000 under \$50,000	314,988	4,448,511	238,213	1,138,199	112,997	528,654	14,639	48,577	100,779	912,304	35,512	212,926	494,702	791,477	30,762	138,219
\$50,000 under \$100,000	253,836	6,552,903	183,399	1,743,424	76,063	579,336	7,232	24,199	68,998	1,142,722	31,166	291,722	148,377	534,942	16,722	161,968
\$100,000 under \$200,000	83,560	3,925,045	64,226	1,330,674	26,574	395,894	3,219	30,836	27,537	898,970	11,662	202,130	35,400	230,698	6,106	139,279
\$200,000 under \$500,000	19,789	1,815,316	17,391	805,899	8,873	275,933	826	17,623	8,887	623,446	3,693	133,757	8,694	100,252	1,906	104,398
\$500,000 or more	2,767	681,248	3,130	415,689	1,823	223,700	197	8,782	1,404	419,941	942	101,298	1,636	53,201	388	58,509
<b>Total nontaxable returns</b>	265,302	1,526,813	146,203	2,026,035	67,691	110,590	5,181	49,589	46,685	322,509	76,747	1,256,585	353,289	333,777	102,538	3,547,601
All returns, summary	153,401	509,584	108,105	2,147,314	90,902	138,968	7,859	50,570	26,287	144,031	56,138	1,196,479	279,795	257,342	75,803	3,812,412
Under \$5,000	192,454	823,084	71,211	331,839	99,585	263,501	9,195	8,208	24,573	76,629	20,307	101,158	421,934	409,823	26,248	136,309
\$5,000 under \$10,000	184,740	940,980	106,197	237,406	94,186	200,665	6,998	8,234	28,841	67,896	13,017	47,247	501,038	501,038	32,057	162,632
\$10,000 under \$15,000	215,198	1,555,643	96,115	364,176	71,603	235,461	1,477	5,573	35,573	182,834	26,248	145,014	398,346	360,896	22,191	101,107
\$15,000 under \$20,000	1,018,729	20,444,868	723,780	6,148,636	373,822	2,471,678	37,636	160,065	289,117	4,554,468	121,374	1,159,385	1,424,006	2,550,089	84,262	786,565

Footnotes at end of table

Table 1.4—All Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Statutory adjustments									
	Total		Disability income exclusion		Payments to an individual retirement arrangement		Payments to a self-employed retirement (Keogh) plan		Deduction for expense of living abroad	
	Number of returns (90)	Amount (91)	Number of returns (92)	Amount (93)	Number of returns (94)	Amount (95)	Number of returns (96)	Amount (97)	Number of returns (98)	Amount (99)
<b>All returns, total</b> .....	10,576,655	22,364,088	290,741	1,066,206	2,382,741	2,970,121	627,367	1,994,029	28,644	314,468
Under \$2,000	132,105	574,245	66,391	296,825	5,904	4,313	2,755	4,569	*622	*3,239
\$2,000 under \$4,000	211,412	466,865	51,664	206,827	11,881	9,625	7,676	4,087	—	—
\$4,000 under \$6,000	267,612	517,739	38,177	125,311	38,167	26,663	3,775	2,206	—	—
\$6,000 under \$8,000	469,792	889,421	43,728	182,991	68,537	49,817	11,469	10,147	—	—
\$8,000 under \$10,000	584,634	967,523	34,944	112,658	119,237	102,311	21,193	16,665	—	—
\$10,000 under \$12,000	590,385	928,120	22,080	73,519	105,180	103,236	18,206	22,867	—	—
\$12,000 under \$14,000	710,816	1,185,174	14,902	35,528	128,789	122,357	21,239	18,370	*3,350	*6,255
\$14,000 under \$16,000	631,457	1,059,771	*6,099	*13,862	142,030	144,627	23,267	26,272	—	—
\$16,000 under \$18,000	684,613	1,161,864	9,337	9,264	123,708	153,247	17,808	23,679	*932	*14,582
\$18,000 under \$20,000	666,533	1,107,193	*6,411	*3,832	133,403	171,443	17,143	30,457	*1,327	*12,054
\$20,000 under \$25,000	1,650,305	2,936,907	*338	*270	346,194	405,268	63,554	113,349	—	—
\$25,000 under \$30,000	1,277,035	2,367,086	*2,375	*5,318	300,648	397,959	62,412	137,426	*2,381	*10,764
\$30,000 under \$50,000	1,931,277	4,650,727	—	—	599,003	864,772	169,185	555,499	6,982	88,014
\$50,000 under \$100,000	628,659	2,637,085	—	—	216,576	352,333	143,615	754,501	9,870	132,626
\$100,000 under \$200,000	116,682	707,846	—	—	36,886	64,016	35,940	221,419	2,901	43,581
\$200,000 under \$500,000	2,006	28,611	—	—	5,986	10,454	7,281	44,970	257	3,167
\$500,000 under \$1,000,000	498	11,708	—	—	104	875	145	935	19	172
\$1,000,000 or more	—	—	—	—	—	195	—	—	3	16
<b>Taxable returns, total</b> .....	9,890,902	20,330,356	126,917	377,979	2,304,357	2,897,252	590,514	1,950,858	22,513	269,000
Under \$2,000	870	12,258	—	—	83	101	*33	*187	—	—
\$2,000 under \$4,000	59,472	89,452	*5,501	*26,317	*862	*880	*1,564	*877	—	—
\$4,000 under \$6,000	153,932	216,357	*8,035	*18,734	33,367	23,682	8,172	5,359	—	—
\$6,000 under \$8,000	380,148	659,327	32,991	141,348	55,714	41,416	13,932	9,799	—	—
\$8,000 under \$10,000	527,184	840,473	24,416	64,869	107,803	92,857	13,663	16,118	—	—
\$10,000 under \$12,000	535,536	772,298	17,505	61,169	99,100	96,603	13,663	16,118	—	—
\$12,000 under \$14,000	686,622	1,108,057	14,209	32,995	125,674	119,935	19,676	15,157	—	—
\$14,000 under \$16,000	619,275	1,035,926	*6,099	*13,862	138,839	141,521	21,939	27,519	—	—
\$16,000 under \$18,000	674,259	1,131,607	9,337	9,264	120,104	149,619	16,187	21,890	*883	*12,947
\$18,000 under \$20,000	660,829	1,091,667	*6,411	*3,832	131,748	156,002	17,114	30,411	*1,326	*12,047
\$20,000 under \$25,000	1,637,136	2,900,656	*338	*270	341,271	398,400	61,530	110,049	—	—
\$25,000 under \$30,000	1,270,076	2,349,412	*2,075	*5,318	297,456	393,850	61,889	136,004	*2,210	*6,673
\$30,000 under \$50,000	1,921,055	4,604,371	—	—	593,595	856,644	167,439	552,541	6,493	79,208
\$50,000 under \$100,000	625,012	2,610,000	—	—	215,414	350,480	143,418	753,621	8,607	114,756
\$100,000 under \$200,000	116,191	702,257	—	—	36,738	63,754	35,830	220,825	2,730	40,210
\$200,000 under \$500,000	2,806	165,950	—	—	5,987	10,438	7,279	44,955	244	2,984
\$500,000 or more	2,501	40,287	—	—	602	1,070	649	5,546	20	174
<b>Total nontaxable returns</b> .....	666,753	2,033,732	163,824	688,227	78,384	72,869	36,853	43,171	6,131	45,469
All returns, summary:										
Under \$5,000	470,846	1,274,436	133,164	566,654	37,134	26,806	13,430	10,301	*622	*3,239
\$5,000 under \$10,000	1,194,709	2,141,358	96,335	357,958	206,592	165,924	33,438	27,373	—	—
\$10,000 under \$15,000	1,605,880	2,618,248	41,298	118,385	312,379	306,364	52,530	57,446	*3,350	*6,255
\$15,000 under \$20,000	1,677,924	2,823,874	17,531	17,620	320,731	375,134	45,133	66,200	*2,258	*26,628
\$20,000 or more	5,627,296	13,506,172	*2,413	*5,589	1,505,905	2,095,873	482,836	1,832,709	22,414	278,346

\*Estimate should be used with caution because of the small number of sample returns on which it is based.  
 \*\*Data combined to avoid disclosure of information for specific taxpayers.  
 NOTE: Detail may not add to total because of rounding.

Table 1.5—Joint Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Alimony received		State income tax refunds		Total		Pensions and annuities	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
<b>All returns, total.....</b>	<b>44,483,348</b>	<b>947,136,976</b>	<b>39,596,535</b>	<b>790,116,918</b>	<b>28,452,437</b>	<b>40,162,604</b>	<b>9,299</b>	<b>41,902</b>	<b>7,382,644</b>	<b>2,035,521</b>	<b>25,556,721</b>	<b>4,238,162</b>	<b>23,508,769</b>	
Under \$2,000.....	927,634	-5,245,498	493,262	1,985,407	430,776	664,286	*21	36,107	17,530	84,556	345,296	70,136	188,788	
\$2,000 under \$4,000.....	1,212,049	3,786,007	854,743	2,747,791	570,475	1,070,725	—	18,314	6,196	177,891	557,873	137,296	374,931	
\$4,000 under \$6,000.....	1,851,164	9,442,482	1,342,718	6,428,276	811,063	1,505,412	—	35,417	6,196	415,479	1,320,581	357,862	1,146,584	
\$6,000 under \$8,000.....	2,444,649	17,173,381	1,857,342	11,972,461	1,242,528	1,944,569	—	67,101	12,860	483,703	1,853,036	471,049	1,747,432	
\$8,000 under \$10,000.....	2,544,225	22,856,362	2,065,420	17,301,148	1,281,131	2,023,590	—	126,065	36,663	478,513	2,095,203	449,804	1,970,113	
\$10,000 under \$12,000.....	2,848,787	31,366,447	2,460,814	25,364,027	1,322,126	1,879,927	*603	170,742	30,592	372,981	2,048,736	360,018	1,908,852	
\$12,000 under \$14,000.....	3,030,075	39,411,081	2,724,712	33,366,176	1,870,322	2,630,327	—	225,975	46,244	328,177	1,911,106	317,825	1,806,432	
\$14,000 under \$16,000.....	4,251,960	47,351,850	2,913,745	41,720,820	1,668,290	2,707,191	*30	316,697	59,655	326,272	1,796,523	256,439	1,606,263	
\$16,000 under \$18,000.....	3,290,400	55,978,937	3,100,137	50,044,918	1,892,350	3,184,312	*2,312	479,623	100,563	262,680	1,619,956	248,643	1,481,537	
\$18,000 under \$20,000.....	3,275,666	62,238,619	3,004,430	56,278,416	1,990,033	3,188,325	*1,762	584,303	114,508	234,413	1,484,378	214,824	1,355,881	
\$20,000 under \$25,000.....	4,895,167	161,656,254	6,925,249	147,776,409	4,979,091	4,288,867	*310	1,715,064	381,530	456,927	2,920,577	440,141	2,746,838	
\$25,000 under \$30,000.....	4,895,167	133,513,218	4,663,726	120,033,635	3,846,945	3,843,080	*2,130	1,387,228	311,347	1,311,116	2,920,577	299,440	2,208,378	
\$30,000 under \$50,000.....	6,117,176	223,641,677	5,700,763	188,568,321	5,315,953	8,412,327	2,545	1,824,221	562,520	438,794	3,839,274	425,691	3,600,843	
\$50,000 under \$100,000.....	1,346,853	86,049,930	1,146,497	58,081,818	1,276,272	4,890,585	971	343,396	226,993	108,271	1,133,553	104,229	1,055,571	
\$100,000 under \$200,000.....	260,728	34,254,617	216,793	19,780,041	252,065	2,016,074	622	59,324	81,391	19,574	236,461	19,150	217,827	
\$200,000 under \$500,000.....	53,192	14,807,377	44,314	6,908,999	52,041	916,165	64	11,426	31,929	4,936	78,154	4,804	71,641	
\$500,000 under \$1,000,000.....	5,560	3,690,712	4,698	1,180,738	5,466	232,383	**16	1,262	8,015	622	12,991	611	11,735	
\$1,000,000 or more.....	1,632	3,163,523	1,398	575,518	1,606	186,783	**	380	4,609	208	5,375	200	4,325	
<b>Taxable returns, total.....</b>	<b>38,587,496</b>	<b>918,254,754</b>	<b>35,540,678</b>	<b>766,751,277</b>	<b>25,740,626</b>	<b>36,394,161</b>	<b>9,241</b>	<b>41,767</b>	<b>7,128,036</b>	<b>1,953,493</b>	<b>22,240,313</b>	<b>3,522,983</b>	<b>20,791,339</b>	
Under \$2,000.....	14,399	-527,432	5,268	174,818	10,520	115,670	—	1,195	1,651	120	905	120	891	
\$2,000 under \$4,000.....	2,273	7,979	1,151	15,453	2,131	5,591	—	*31	*96	*31	*222	*31	*221	
\$4,000 under \$6,000.....	222,468	1,246,800	184,459	966,320	85,612	114,203	—	*357	*86	29,624	114,470	29,596	112,217	
\$6,000 under \$8,000.....	1,278,156	9,212,442	1,017,769	6,703,563	723,207	1,064,489	—	29,408	4,178	266,427	976,348	256,427	930,737	
\$8,000 under \$10,000.....	2,164,300	19,473,847	1,765,696	14,728,858	1,117,845	1,783,699	—	77,822	18,009	441,354	1,927,493	415,654	1,812,300	
\$10,000 under \$12,000.....	2,619,048	29,866,223	2,285,483	23,570,445	1,210,594	1,693,504	*566	141,301	23,935	357,624	1,942,878	344,669	1,819,259	
\$12,000 under \$14,000.....	2,944,697	38,309,093	2,669,935	32,717,578	1,513,482	1,761,781	—	215,234	42,072	323,701	1,901,256	313,349	1,796,981	
\$14,000 under \$16,000.....	3,091,031	46,407,332	2,867,726	41,204,199	1,630,627	2,613,065	*30	309,675	57,746	271,123	1,780,331	253,300	1,567,818	
\$16,000 under \$18,000.....	3,241,183	55,155,260	3,045,526	49,583,134	1,853,843	3,241,264	*2,312	469,650	96,748	262,344	1,617,208	248,307	1,486,789	
\$18,000 under \$20,000.....	3,239,117	61,548,398	3,077,676	55,951,392	1,959,276	3,835,599	*1,762	580,067	112,113	232,253	1,445,931	212,664	1,337,610	
\$20,000 under \$25,000.....	7,169,364	160,460,052	6,888,220	147,211,923	4,945,330	4,241,877	*310	1,709,703	377,891	456,153	2,916,631	439,367	2,743,109	
\$25,000 under \$30,000.....	4,864,369	132,680,883	4,646,306	119,717,451	3,821,218	3,813,167	*2,130	1,382,383	309,719	310,144	2,316,247	298,468	2,207,047	
\$30,000 under \$50,000.....	6,060,682	222,272,314	5,679,745	188,081,352	5,288,526	8,371,313	2,545	1,817,017	557,512	438,520	3,836,187	425,417	3,597,756	
\$50,000 under \$100,000.....	1,336,373	87,378,587	1,139,271	57,749,358	1,268,029	4,863,903	3,612	341,807	225,948	107,918	1,132,229	103,887	1,054,280	
\$100,000 under \$200,000.....	259,734	34,126,267	216,102	19,723,485	251,339	2,011,789	121	59,274	81,289	19,535	235,497	19,111	216,663	
\$200,000 under \$500,000.....	53,119	14,789,104	44,257	6,901,325	51,981	915,383	64	11,415	31,877	4,934	78,114	4,802	71,603	
\$500,000 or more.....	7,183	6,647,606	6,088	1,752,624	7,066	418,863	16	1,639	12,620	830	18,366	811	16,060	
<b>Total nontaxable returns.....</b>	<b>5,895,852</b>	<b>28,882,222</b>	<b>4,055,857</b>	<b>23,365,642</b>	<b>2,711,811</b>	<b>3,768,443</b>	<b>*58</b>	<b>*135</b>	<b>82,027</b>	<b>930,120</b>	<b>3,316,408</b>	<b>870,182</b>	<b>2,717,430</b>	
<b>All returns, summary</b>														
Under \$5,000.....	2,929,584	2,086,657	1,921,957	7,188,641	1,269,676	1,511,742	*21	60,881	21,784	401,620	1,376,848	366,068	955,869	
\$5,000 under \$10,000.....	6,050,137	45,916,076	6,619,528	33,246,442	3,022,453	4,706,220	—	222,129	53,752	1,288,522	4,795,140	1,190,079	4,471,978	
\$10,000 under \$15,000.....	6,613,907	93,492,436	6,619,332	78,642,332	3,682,688	4,648,269	*603	532,242	97,683	851,469	1,889,798	815,579	4,514,332	
\$15,000 under \$20,000.....	8,156,001	142,854,499	7,659,909	128,133,025	4,748,181	4,512,110	*2,518	8,534	253,969	621,044	3,950,900	582,170	3,649,633	
\$20,000 or more.....	19,903,719	662,777,308	18,703,438	542,906,478	15,729,439	24,784,263	6,157	5,322,300	1,608,334	1,340,448	10,544,034	1,294,266	9,916,958	

Footnotes at end of table

Table 1.5—Joint Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Pensions and annuities—Continued										Domestic and foreign dividends received				
	Fully taxable			Partially taxable			Nontaxable		Total		Exclusion		Dividends in adjusted gross income		
	Number of returns	Amount	Reported on Form 1040	Number of returns	Amount received	Taxable portion	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
<b>All returns, total</b>	<b>3,942,560</b>	<b>21,956,866</b>	<b>3,536,748</b>	<b>19,690,788</b>	<b>445,864</b>	<b>1,551,903</b>	<b>272,400</b>	<b>1,176,972</b>	<b>8,922,894</b>	<b>20,827,289</b>	<b>8,505,034</b>	<b>1,098,799</b>	<b>5,821,230</b>	<b>19,728,491</b>	
Under \$2,000	57,073	168,465	49,569	141,567	13,600	59,851	16,152	116,979	118,591	202,594	112,137	12,871	68,051	189,723	
\$2,000 under \$4,000	140,253	342,203	115,669	275,522	24,181	148,961	21,010	68,769	121,912	83,816	109,762	14,262	79,838	69,554	
\$4,000 under \$6,000	382,335	1,089,150	368,337	1,016,849	26,066	489,664	31,221	115,215	205,273	154,984	188,304	23,958	146,217	131,026	
\$6,000 under \$8,000	444,945	1,805,157	389,150	1,727,924	43,377	685,929	19,379	59,572	306,624	306,509	282,107	40,233	216,737	266,270	
\$8,000 under \$10,000	430,944	1,957,579	361,579	1,737,690	33,217	659,910	12,536	111,716	339,087	295,296	306,188	38,001	227,484	257,265	
\$10,000 under \$12,000	331,751	1,756,298	307,490	1,667,857	41,016	552,553	18,236	68,310	333,052	347,777	316,510	41,145	216,809	306,632	
\$12,000 under \$14,000	301,557	1,720,462	289,652	1,485,849	28,816	488,924	13,985	41,719	294,749	331,955	275,922	34,674	189,165	287,292	
\$14,000 under \$16,000	225,960	1,460,396	215,273	1,288,975	55,716	357,332	12,912	91,841	329,650	340,023	309,208	37,738	201,590	302,285	
\$16,000 under \$18,000	232,783	1,405,736	215,273	1,319,845	23,260	328,336	12,912	91,841	329,650	340,023	309,208	37,738	201,590	302,285	
\$18,000 under \$20,000	200,063	1,052,008	175,293	1,059,355	25,770	228,436	16,377	71,536	269,866	305,530	335,300	41,932	224,638	296,150	
\$20,000 under \$25,000	209,556	2,065,835	373,063	2,323,895	47,788	202,244	24,118	12,499	1,282,967	1,084,214	1,209,976	48,050	275,079	347,741	
\$25,000 under \$30,000	275,241	2,042,641	244,642	1,807,210	29,935	165,737	12,300	59,575	1,262,260	1,192,505	1,173,426	147,261	724,585	1,114,999	
\$30,000 under \$50,000	390,477	3,369,503	350,205	3,034,842	51,968	338,051	17,742	131,720	2,406,113	3,883,085	2,315,951	314,408	1,628,123	3,568,676	
\$50,000 under \$100,000	90,512	959,970	78,736	863,026	19,188	133,905	5,228	33,678	874,677	4,342,319	857,130	132,327	716,534	4,209,991	
\$100,000 under \$200,000	15,487	356,940	12,378	184,989	4,607	35,169	445	4,360	2,209,038	2,023,733	53,141	7,901	186,134	3,175,897	
\$200,000 under \$500,000	3,980	65,688	3,102	59,989	1,045	19,817	147	1,670	46,610	2,436,668	45,948	7,901	44,346	2,428,787	
\$500,000 under \$1,000,000	500	10,278	332	8,223	198	1,954	19	167	5,171	916,578	5,089	901	5,031	915,678	
\$1,000,000 or more	159	3,989	123	3,179	52	607	9	17	1,517	894,298	1,496	269	1,480	894,029	
<b>Taxable returns, total</b>	<b>3,142,637</b>	<b>19,484,017</b>	<b>2,826,216</b>	<b>17,473,896</b>	<b>350,005</b>	<b>1,307,322</b>	<b>190,938</b>	<b>815,812</b>	<b>8,205,349</b>	<b>20,108,397</b>	<b>7,834,617</b>	<b>1,015,837</b>	<b>5,348,677</b>	<b>19,092,561</b>	
Under \$2,000	112,9	112,9	112,9	112,9	112,9	112,9	112,9	112,9	112,9	112,9	112,9	112,9	112,9	112,9	
\$2,000 under \$4,000	29,596	112,217	28,567	102,839	17,659	55,765	3,436	12,803	22,849	9,794	18,865	2,671	16,194	7,123	
\$4,000 under \$6,000	248,059	898,514	221,689	818,950	29,559	60,414	25,750	10,202	269,566	242,394	257,066	33,536	190,673	208,858	
\$6,000 under \$8,000	399,832	1,764,677	352,922	1,596,818	40,656	221,064	15,669	52,711	307,174	316,799	292,800	38,000	199,335	278,798	
\$8,000 under \$10,000	316,762	1,669,102	292,501	1,580,660	40,656	221,064	15,669	52,711	307,174	316,799	292,800	38,000	199,335	278,798	
\$10,000 under \$12,000	299,611	1,711,344	267,706	1,476,731	26,286	148,193	13,985	41,719	274,031	320,810	285,676	32,831	180,254	287,979	
\$12,000 under \$14,000	294,475	1,469,325	213,144	1,289,981	33,717	219,165	18,493	91,841	322,887	328,094	302,614	37,170	198,861	290,924	
\$14,000 under \$16,000	292,447	1,402,998	215,111	1,316,907	22,280	127,344	16,377	66,866	322,887	328,094	302,614	37,170	198,861	290,924	
\$16,000 under \$18,000	197,903	1,210,261	173,133	1,043,570	25,419	164,135	12,350	21,891	71,536	463,338	420,824	47,607	272,041	279,684	
\$18,000 under \$20,000	409,080	2,602,206	373,063	2,320,432	47,490	201,926	24,118	112,499	1,270,904	1,068,489	1,198,730	128,516	667,283	939,973	
\$20,000 under \$25,000	274,276	2,041,310	244,307	1,806,433	29,928	215,362	12,300	59,575	1,215,621	1,256,854	1,173,403	146,573	720,434	1,110,281	
\$25,000 under \$30,000	390,203	3,366,416	349,939	3,031,822	51,968	338,051	17,742	131,720	2,394,911	3,874,746	2,305,110	313,397	1,621,949	3,561,349	
\$30,000 under \$50,000	90,179	958,683	78,413	861,802	19,179	139,901	5,217	33,645	870,483	4,320,806	853,288	131,802	713,182	4,189,005	
\$50,000 under \$100,000	15,448	356,940	12,378	184,989	4,607	35,169	445	4,360	2,209,038	2,023,733	53,141	7,901	186,134	3,175,897	
\$100,000 under \$200,000	3,978	65,634	3,100	59,989	1,044	19,817	147	1,670	46,610	2,436,668	45,948	7,901	44,346	2,428,787	
\$200,000 under \$500,000	500	10,278	332	8,223	198	1,954	19	167	5,171	916,578	5,089	901	5,031	915,678	
\$500,000 or more	659	14,268	514	14,432	191	3,153	23	946	6,685	1,810,797	6,563	1,170	6,508	1,809,627	
<b>Total nontaxable returns</b>	<b>799,923</b>	<b>2,472,849</b>	<b>710,532</b>	<b>2,216,892</b>	<b>95,859</b>	<b>482,395</b>	<b>81,462</b>	<b>361,160</b>	<b>717,645</b>	<b>718,892</b>	<b>670,417</b>	<b>82,962</b>	<b>472,553</b>	<b>635,930</b>	
<b>All returns, summary</b>	<b>315,373</b>	<b>878,208</b>	<b>278,967</b>	<b>771,311</b>	<b>49,766</b>	<b>263,261</b>	<b>54,505</b>	<b>235,380</b>	<b>317,233</b>	<b>332,738</b>	<b>292,474</b>	<b>35,999</b>	<b>199,652</b>	<b>297,339</b>	
Under \$5,000	1,139,161	4,234,971	1,012,866	3,832,011	87,718	237,006	66,368	236,872	754,254	710,432	706,024	93,926	534,685	616,507	
\$5,000 under \$10,000	7,760,361	4,171,145	683,197	3,772,256	93,200	343,187	47,652	194,461	789,383	862,852	784,509	96,302	512,373	676,550	
\$10,000 under \$20,000	541,753	3,417,717	488,958	3,059,294	60,458	367,372	43,872	165,811	1,013,713	892,788	937,579	107,237	594,928	785,551	
\$20,000 or more	1,185,912	9,254,824	1,062,740	8,255,915	154,722	662,133	60,003	344,448	6,048,411	18,028,448	5,820,448	765,935	3,979,592	17,262,545	

Footnotes at end of table

Table 1.5—Joint Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Rent		Net loss		Net income		Royalty		Net loss		Capital gain distributions reported on Form 1040		Sales of capital assets					
	Net income		Net loss		Net income		Net income		Net loss		Number of returns		Amount		Pre-1970 short-term capital loss carryover		Returns with short-term capital gains or losses	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)				
<b>All returns, total.....</b>	<b>2,734,749</b>	<b>8,230,236</b>	<b>2,453,998</b>	<b>6,296,605</b>	<b>427,052</b>	<b>1,962,826</b>	<b>25,273</b>	<b>158,162</b>	<b>586,125</b>	<b>113,880</b>	<b>5,776</b>	<b>134,582</b>	<b>216,886</b>	<b>2,592,069</b>				
Under \$2,000	74,730	203,949	76,089	540,957	10,717	96,252	265	10,984	8,303	1,151	193	3,225	5,787	219,829				
\$2,000 under \$4,000	92,588	116,906	25,586	41,584	9,619	39,267	9	30	8,960	3,918	193	6,363	1,109	37,408				
\$4,000 under \$6,000	146,392	243,066	159,068	160,14	16,005	16,014	10	30	9,527	2,388	471	6,363	4,179	24,359				
\$6,000 under \$8,000	156,578	223,192	65,560	11,964	11,964	14,154	—	—	28,543	5,166	—	—	447	15,547				
\$8,000 under \$10,000	169,556	308,983	88,571	156,753	23,418	15,753	—	—	15,753	3,998	—	—	2,721	15,547				
\$10,000 under \$12,000	154,227	303,202	104,764	181,288	16,352	26,352	—	—	25,558	5,116	—	—	4,943	22,823				
\$12,000 under \$14,000	145,603	294,604	105,893	179,194	21,390	49,933	216	326	33,588	12,110	353	1,828	6,663	28,894				
\$14,000 under \$16,000	227,178	423,351	150,882	354,351	14,543	70,200	40	43	28,224	6,883	113	2,869	4,551	38,290				
\$16,000 under \$18,000	139,037	293,489	154,788	259,441	26,384	103,100	171	208	33,186	6,868	263	2,869	4,551	38,290				
\$18,000 under \$20,000	342,659	634,659	324,659	561,659	18,182	30,719	307	328	39,719	13,419	476	19,658	11,252	56,873				
\$20,000 under \$25,000	336,334	634,742	398,472	707,745	43,696	75,154	2,224	9,272	80,828	13,419	977	7,339	12,774	67,362				
\$25,000 under \$30,000	266,857	735,129	274,483	573,448	36,447	121,267	1,943	9,272	80,828	8,852	951	37,118	23,125	211,713				
\$30,000 under \$50,000	456,689	1,650,689	522,689	1,379,069	98,545	402,860	4,765	16,113	135,842	27,961	1,585	47,255	64,601	717,688				
\$50,000 under \$100,000	207,733	1,474,550	197,058	861,760	53,993	352,195	6,369	40,958	43,019	12,855	403	4,606	44,162	625,171				
\$100,000 under \$200,000	60,081	778,591	44,119	292,210	18,215	267,107	2,361	28,155	6,678	1,938	82	4,240	14,548	286,201				
\$200,000 under \$500,000	14,330	316,224	9,645	127,652	6,294	191,182	825	11,950	775	1,243	82	4,606	3,864	123,877				
\$500,000 under \$1,000,000	1,613	58,682	1,146	27,472	959	83,606	154	5,643	33	33	9	38	432	26,768				
\$1,000,000 or more	467	24,166	354	15,112	359	78,141	38	2,052	81	423	—	—	141	72,106				
<b>Taxable returns, total.....</b>	<b>2,258,341</b>	<b>7,299,251</b>	<b>2,178,716</b>	<b>5,271,810</b>	<b>370,394</b>	<b>1,788,274</b>	<b>24,433</b>	<b>150,257</b>	<b>540,364</b>	<b>104,689</b>	<b>5,086</b>	<b>124,535</b>	<b>197,433</b>	<b>2,267,324</b>				
Under \$2,000	2,219	14,405	4,120	92,115	1,076	7,292	135	5,920	6	12	—	—	239	7,984				
\$2,000 under \$4,000	32	123	802	2,768	435	1,117	10	11	712	301	—	—	220	552				
\$4,000 under \$6,000	8,191	10,390	6,073	1,861	489	1,58	—	—	—	—	—	—	—	—				
\$6,000 under \$8,000	76,468	83,508	28,997	49,645	5,825	9,792	—	—	13,624	3,756	—	—	17	467				
\$8,000 under \$10,000	134,639	216,450	69,157	105,444	17,583	9,114	—	—	15,462	3,990	—	—	2,102	13,894				
\$10,000 under \$12,000	133,446	273,195	90,767	136,673	16,088	25,888	—	—	23,565	3,412	—	—	4,121	17,063				
\$12,000 under \$14,000	138,158	272,001	94,430	136,751	19,078	45,308	—	—	33,102	12,100	327	1,369	4,668	16,622				
\$14,000 under \$16,000	135,476	212,580	143,776	306,348	14,529	10,160	3,852	10,035	28,188	4,874	113	43	3,725	33,857				
\$16,000 under \$18,000	132,068	258,263	148,244	225,798	21,818	68,652	1,771	20,085	33,173	6,887	263	2,869	10,527	32,857				
\$18,000 under \$20,000	165,611	339,478	160,488	312,404	18,182	56,185	121	80	39,542	3,910	—	—	11,203	56,563				
\$20,000 under \$25,000	331,784	623,742	393,782	678,589	42,778	70,828	2,178	9,793	86,196	13,366	476	19,658	12,146	58,508				
\$25,000 under \$50,000	263,978	718,177	268,192	549,376	35,057	115,932	1,905	9,271	80,756	8,826	977	7,339	21,809	200,894				
\$50,000 under \$100,000	453,637	1,639,739	520,002	1,369,178	98,078	401,381	4,728	16,031	135,665	27,355	951	37,118	64,040	711,381				
\$100,000 under \$200,000	206,244	1,460,472	194,875	844,949	53,589	347,465	6,355	40,237	42,884	12,844	1,585	47,255	43,885	608,474				
\$200,000 under \$500,000	59,998	778,170	43,891	290,645	18,213	267,105	2,361	28,155	6,676	1,937	403	4,240	14,500	285,549				
\$500,000 or more	2,077	82,730	1,459	42,510	1,287	161,720	192	11,950	774	1,243	82	4,606	3,858	123,810				
<b>Total nontaxable returns.....</b>	<b>476,408</b>	<b>930,985</b>	<b>275,282</b>	<b>1,024,796</b>	<b>56,658</b>	<b>174,552</b>	<b>840</b>	<b>7,905</b>	<b>45,761</b>	<b>9,190</b>	<b>690</b>	<b>10,047</b>	<b>19,453</b>	<b>324,745</b>				
All returns, summary	243,657	453,648	122,348	371,684	26,682	144,857	283	11,017	19,776	5,342	193	3,225	11,033	254,841				
Under \$5,000	396,187	642,447	203,486	370,043	45,061	31,180	471	6,363	51,350	9,529	471	6,363	3,927	24,359				
\$5,000 under \$10,000	715,630	1,156,578	281,801	540,717	46,173	81,673	1,839	616	79,692	21,616	353	1,828	15,146	69,393				
\$10,000 under \$15,000	376,011	745,502	398,390	762,754	50,678	134,173	4,472	21,234	80,583	11,293	276	2,912	23,133	112,609				
\$15,000 under \$20,000	1,344,245	5,673,009	1,447,973	3,984,407	258,478	1,571,015	18,679	125,294	354,724	66,059	4,483	120,255	163,647	2,130,867				

Footnotes at end of table

Table 1.5—Joint Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Schedule D—Continued													
	Returns with short-term capital gains or losses—Continued					Returns with long-term capital gains or losses								
	Number of returns (44)	Amount (45)	Number of returns (46)	Amount (47)	Number of returns (48)	Amount (49)	Number of returns (50)	Amount (51)	Number of returns (52)	Amount (53)	Number of returns (54)	Amount (55)	Number of returns (56)	Amount (57)
<b>All returns, total.....</b>	<b>759,244</b>	<b>2,331,379</b>	<b>630,824</b>	<b>5,598,410</b>	<b>29,731</b>	<b>541,365</b>	<b>467,886</b>	<b>7,267,165</b>	<b>4,050,783</b>	<b>40,308,675</b>	<b>1,216,196</b>	<b>9,549,039</b>	<b>3,950,424</b>	<b>38,571,386</b>
Under \$2,000	13,529	155,384	12,207	414,988	108	7,560	16,776	494,008	118,905	1,847,597	23,844	534,225	117,548	1,709,630
\$2,000 under \$4,000	31,315	1,010	6,709	188,723	593	*3,924	11,533	370,151	85,488	305,542	2,368	405,161	84,935	287,056
\$4,000 under \$6,000	17,780	14,326	9,026	49,326	1,274	*39,140	12,316	203,521	122,777	503,286	22,569	234,729	122,351	498,542
\$6,000 under \$8,000	11,720	9,390	6,356	35,816	1,026	*16,552	13,200	139,220	168,673	630,003	47,277	231,470	167,315	615,226
\$8,000 under \$10,000	10,573	32,292	16,791	43,968	1,226	*54,249	10,097	108,228	164,584	695,951	38,694	188,488	164,251	694,721
\$10,000 under \$12,000	20,688	55,694	19,934	84,579	*91	*3,034	15,226	108,755	202,999	898,295	33,201	201,452	200,115	864,209
\$12,000 under \$14,000	19,967	55,193	27,988	90,549	*2,590	*61,554	14,033	272,761	199,789	810,460	35,157	383,118	193,665	773,699
\$14,000 under \$16,000	28,958	67,232	27,424	95,107	*1,677	*30,713	17,900	108,028	180,161	910,104	58,690	222,183	177,938	891,966
\$16,000 under \$18,000	22,324	32,814	28,922	114,707	*2,106	*86,376	19,277	125,609	186,376	979,601	48,002	286,051	183,095	946,583
\$18,000 under \$20,000	28,201	30,949	32,673	169,344	*29	*1,058	18,181	102,304	181,928	1,025,802	53,739	208,298	177,715	1,008,972
\$20,000 under \$25,000	98,968	152,863	75,676	205,160	*5,696	*18,494	36,913	687,572	512,107	2,725,045	124,730	920,804	505,224	2,651,253
\$25,000 under \$30,000	91,292	140,071	94,342	401,219	*2,517	*44,331	42,621	356,555	435,483	2,708,884	148,127	709,248	427,768	2,617,345
\$30,000 under \$50,000	228,905	490,541	249,996	1,244,745	7,066	121,203	117,003	1,799,556	889,166	7,630,073	334,347	2,297,907	856,672	7,437,866
\$50,000 under \$100,000	123,903	550,252	148,313	1,242,397	3,426	37,203	82,958	1,264,017	441,308	7,049,027	170,141	1,591,845	419,770	6,632,284
\$100,000 under \$200,000	34,918	295,032	47,688	622,245	1,025	26,357	72,739	123,919	123,919	4,724,622	43,774	653,003	117,138	4,454,260
\$200,000 under \$500,000	9,097	151,314	13,440	384,019	269	4,253	7,109	303,199	31,912	3,597,522	8,950	307,025	29,992	3,353,659
\$500,000 under \$1,000,000	1,224	50,570	1,756	94,294	28	1,162	6,726	17,626	3,963	1,481,986	873	69,049	3,752	1,419,247
\$1,000,000 or more	374	26,427	608	117,216	10	754	241	118,317	1,245	1,784,876	213	104,980	1,180	1,704,868
<b>Taxable returns, total.....</b>	<b>700,061</b>	<b>2,122,837</b>	<b>764,675</b>	<b>4,666,100</b>	<b>26,232</b>	<b>430,400</b>	<b>404,264</b>	<b>5,962,631</b>	<b>3,459,140</b>	<b>37,499,685</b>	<b>1,088,512</b>	<b>7,992,088</b>	<b>3,369,326</b>	<b>35,958,935</b>
Under \$2,000	902	27,671	932	62,300	**	8,685	337	6,685	12,504	924,745	179	13,045	12,469	868,592
\$2,000 under \$4,000	*382	*199	*147	*2,239	**	*20	*20	*42	1,339	50,248	*92	*929	1,320	49,205
\$4,000 under \$6,000	*740	*1,081	*65	*300	**10	**62	*18	*81	13,135	218,582	*630	*1,073	13,135	218,474
\$6,000 under \$8,000	*2,268	*322	7,724	6,140	—	—	*8,981	*99,636	67,047	288,023	24,976	135,098	67,047	287,527
\$8,000 under \$10,000	9,445	22,334	6,935	23,315	—	—	7,588	96,175	125,349	555,572	24,449	118,104	125,349	555,158
\$10,000 under \$12,000	16,967	46,685	16,123	53,998	*54	*676	8,750	83,095	164,174	689,612	27,748	178,095	161,411	656,564
\$12,000 under \$14,000	18,538	52,757	23,324	37,305	*2,590	*61,554	12,440	179,067	172,969	686,665	32,932	287,911	169,339	676,335
\$14,000 under \$16,000	28,382	85,441	25,748	83,757	*1,677	*30,713	16,473	88,415	166,784	841,078	56,391	190,399	164,640	825,967
\$16,000 under \$18,000	20,206	27,727	26,627	45,629	*2,106	*86,376	18,874	121,906	169,149	860,415	44,315	278,720	167,640	873,932
\$18,000 under \$20,000	27,391	30,123	32,047	167,355	*29	*1,058	17,442	99,466	167,413	924,548	52,687	205,393	163,227	909,000
\$20,000 under \$25,000	93,980	145,716	72,403	181,157	*5,696	*18,494	36,244	681,998	496,937	2,633,473	123,790	914,732	490,642	2,568,356
\$25,000 under \$30,000	88,915	137,219	91,716	384,969	*2,517	*44,331	41,850	330,979	426,323	2,672,231	145,714	676,921	419,737	2,586,439
\$30,000 under \$50,000	223,531	479,631	248,126	1,233,110	6,800	117,706	116,138	1,792,145	876,735	7,542,934	332,061	2,295,421	844,357	7,353,078
\$50,000 under \$100,000	123,456	543,506	147,371	1,168,639	3,424	37,191	82,550	1,276,149	438,423	7,066,728	168,873	1,575,093	417,129	6,603,537
\$100,000 under \$200,000	34,872	294,383	47,601	621,539	1,023	26,089	28,551	606,334	123,757	4,723,065	43,659	651,301	116,976	4,452,704
\$200,000 under \$500,000	9,088	151,065	13,423	382,837	268	4,233	7,094	302,513	31,897	3,594,968	8,930	305,824	29,979	3,352,016
\$500,000 or more	1,598	76,997	2,363	211,510	38	1,916	1,114	195,943	5,205	3,266,798	1,086	174,029	4,929	3,124,051
<b>Total nontaxable returns.....</b>	<b>59,183</b>	<b>208,542</b>	<b>66,149</b>	<b>932,310</b>	<b>3,499</b>	<b>110,965</b>	<b>63,624</b>	<b>1,304,534</b>	<b>591,643</b>	<b>2,808,990</b>	<b>127,684</b>	<b>1,556,951</b>	<b>581,098</b>	<b>2,612,451</b>
All returns, summary:														
Under \$5,000	19,997	159,393	24,290	639,814	710	11,545	33,192	907,291	248,913	2,290,424	60,197	997,289	246,610	2,140,398
\$5,000 under \$10,000	35,528	53,035	38,374	93,016	*2,491	*93,328	33,982	407,837	411,514	1,691,954	96,055	596,784	409,790	1,674,777
\$10,000 under \$15,000	52,301	136,195	63,100	230,253	*4,358	*95,301	44,805	442,805	484,606	2,114,889	103,700	742,011	473,773	2,045,736
\$15,000 under \$20,000	67,737	125,666	73,841	324,033	*2,135	*87,434	40,309	274,651	466,647	2,509,372	125,089	559,092	498,755	2,445,971
\$20,000 or more	563,681	1,857,070	631,219	4,311,284	20,037	253,758	316,097	5,234,580	2,439,103	31,702,036	831,155	6,653,862	2,361,436	30,270,782

Footnotes at end of table

Table 1.5—Joint Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Sales of capital assets—Continued						Sales of property other than capital assets						Business and profession						Farm		
	Net capital gain		Net capital loss		Net gain		Net loss		Net profit		Net loss		Net profit		Net loss		Net profit		Net loss		
	Number of returns (58)	Amount (59)	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)	Number of returns (64)	Amount (65)	Number of returns (66)	Amount (67)	Number of returns (68)	Amount (69)	Number of returns (70)	Amount (71)	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	
<b>All returns, total.....</b>	<b>4,795,028</b>	<b>20,611,322</b>	<b>1,485,929</b>	<b>2,138,849</b>	<b>614,747</b>	<b>1,917,692</b>	<b>281,402</b>	<b>772,954</b>	<b>4,913,571</b>	<b>53,182,438</b>	<b>1,624,663</b>	<b>6,396,806</b>	<b>1,069,156</b>	<b>9,985,587</b>	<b>1,192,751</b>	<b>6,593,708</b>					
Under \$2,000.....	123,586	929,467	9,301	20,703	36,146	189,667	32,276	226,865	128,416	420,552	157,004	1,888,746	46,149	198,095	145,400	2,076,630					
\$2,000 under \$4,000.....	93,945	1,956,911	24,822	26,526	6,299	16,822	6,299	12,056	194,009	420,552	52,232	46,930	46,930	112,932	56,219	209,817					
\$4,000 under \$6,000.....	142,146	2,543,388	26,617	56,774	14,848	25,406	10,606	17,466	248,161	775,428	65,226	209,168	74,562	202,949	45,545	246,397					
\$6,000 under \$8,000.....	199,940	3,113,385	53,159	85,292	34,855	46,533	10,812	13,301	305,512	1,386,078	63,830	181,492	77,555	277,176	59,038	231,631					
\$8,000 under \$10,000.....	181,156	3,713,338	40,529	43,677	18,691	27,830	10,444	13,331	304,473	1,524,645	90,542	284,566	73,317	304,194	71,054	254,816					
\$10,000 under \$12,000.....	232,316	4,662,274	42,173	48,675	34,680	54,918	16,964	30,072	314,202	1,836,751	93,883	250,026	78,610	389,716	73,266	296,401					
\$12,000 under \$14,000.....	231,826	4,061,197	46,427	75,981	78,183	114,225	14,985	19,122	323,659	1,912,949	99,436	251,879	74,252	469,695	80,123	312,909					
\$14,000 under \$16,000.....	218,661	5,222,927	75,992	99,066	33,362	56,332	15,316	10,932	322,553	2,093,553	106,367	217,721	74,109	501,859	99,735	280,274					
\$16,000 under \$18,000.....	225,156	4,959,289	60,526	62,238	13,531	17,128	10,630	12,056	309,012	2,201,000	113,374	251,721	51,413	405,137	86,584	267,675					
\$18,000 under \$20,000.....	234,690	5,089,489	70,544	105,154	17,660	24,942	15,638	15,638	298,042	2,091,436	108,304	204,965	55,834	425,242	61,720	209,334					
\$20,000 under \$25,000.....	631,614	1,444,375	156,474	179,244	80,865	208,178	34,202	41,539	632,458	5,063,347	238,000	504,555	129,212	1,285,864	156,707	458,226					
\$25,000 under \$30,000.....	538,471	1,399,802	179,207	222,328	55,276	182,951	27,936	31,699	437,140	4,519,326	148,336	320,217	94,292	1,411,121	89,624	367,933					
\$30,000 under \$50,000.....	1,079,604	4,052,089	422,471	580,911	115,725	354,204	107,972	173,678	735,678	12,777,913	206,102	578,003	138,110	2,466,747	109,404	519,786					
\$50,000 under \$100,000.....	494,709	3,697,489	210,616	366,330	302,591	1,214,000	293,957	95,599	298,194	11,182,842	61,076	493,935	44,051	1,352,120	41,201	422,219					
\$100,000 under \$200,000.....	130,990	2,410,204	54,147	108,296	16,271	78,844	55,243	33,420	51,290	3,342,075	15,930	301,813	8,065	308,391	12,618	215,327					
\$200,000 under \$500,000.....	31,992	1,774,677	11,393	25,968	4,547	70,376	37,363	9,461	1,086,867	4,288	1,183,311	1,941	173,195	3,749	150,174						
\$500,000 under \$1,000,000.....	3,909	7,433,601	1,091	2,710	671	18,070	8,362	1,074	262,220	7,717	1,127,933	221	12,733	565	41,128						
\$1,000,000 or more.....	1,219	871,726	294	771	257	34,117	123	7,276	332	284,942	232	35,553	67	13,306	199	33,033					
<b>Taxable returns, total.....</b>	<b>4,146,352</b>	<b>19,399,085</b>	<b>1,363,070</b>	<b>1,940,780</b>	<b>450,389</b>	<b>1,463,940</b>	<b>192,735</b>	<b>468,855</b>	<b>3,920,843</b>	<b>47,723,633</b>	<b>1,255,391</b>	<b>3,842,811</b>	<b>714,387</b>	<b>7,599,658</b>	<b>837,958</b>	<b>3,587,013</b>					
Under \$2,000.....	12,498	446,836	*20	*35	1,972	32,931	311	12,420	1,189	39,027	3,985	208,064	2,001	32,082	4,890	234,066					
\$2,000 under \$4,000.....	2,032	24,404	*111	*333	*334	*2,582	*388	*2,046	*957	*5,466	*1,212	*1,547	*67	*482	*41	*1,095					
\$4,000 under \$6,000.....	13,135	105,276	*693	*700	*492	*5,059	*5,762	*5,599	21,981	53,481	6,252	29,454	*2,601	*1,701	8,706	86,036					
\$6,000 under \$8,000.....	80,720	145,647	28,107	41,193	7,871	9,879	*5,762	*5,773	129,678	564,971	26,070	64,468	30,458	94,088	13,337	42,435					
\$8,000 under \$10,000.....	141,391	294,410	29,436	32,877	5,326	11,979	5,390	16,534	230,264	1,074,888	69,163	175,461	45,984	152,884	45,984	94,930					
\$10,000 under \$12,000.....	191,560	358,262	35,820	42,259	22,782	24,808	6,516	8,075	257,874	1,429,726	77,828	176,939	48,646	209,296	57,221	180,184					
\$12,000 under \$14,000.....	206,968	357,907	41,712	63,430	21,836	58,838	11,609	9,568	293,228	1,633,213	92,554	186,399	55,419	294,583	68,528	222,841					
\$14,000 under \$16,000.....	203,919	489,567	72,556	92,185	25,012	43,842	11,442	8,056	298,568	1,853,352	98,975	219,114	56,569	310,527	91,077	219,657					
\$16,000 under \$18,000.....	207,813	454,551	57,026	89,832	24,822	51,931	11,459	15,432	291,300	1,981,727	115,590	217,820	39,425	278,341	81,984	234,587					
\$18,000 under \$20,000.....	219,243	461,470	69,956	104,682	31,442	52,975	16,344	13,215	286,693	1,949,106	99,071	189,702	46,171	330,363	60,661	194,610					
\$20,000 under \$25,000.....	613,344	1,399,019	154,581	175,018	71,079	151,655	30,367	38,110	610,911	4,734,085	232,248	444,767	113,022	994,866	152,083	396,272					
\$25,000 under \$30,000.....	528,771	1,382,531	176,543	218,857	49,747	170,463	24,924	30,113	422,712	4,220,869	147,106	310,280	87,636	986,391	87,880	339,634					
\$30,000 under \$50,000.....	1,065,471	4,090,408	420,580	577,944	109,866	324,139	105,061	90,728	719,913	12,295,524	204,178	552,851	128,851	2,189,800	107,728	498,760					
\$50,000 under \$100,000.....	491,723	3,681,975	209,155	363,971	56,133	282,314	22,802	30,728	293,925	10,970,567	60,065	471,793	42,902	1,272,364	40,726	403,829					
\$100,000 under \$200,000.....	129,883	2,408,813	54,016	108,068	16,188	118,115	7,815	55,177	50,810	3,290,337	15,865	300,756	8,040	307,729	12,607	214,533					
\$200,000 under \$500,000.....	31,966	1,773,709	11,373	25,915	4,540	70,250	2,629	37,310	9,435	1,080,626	4,282	174,660	1,939	118,102	3,742	149,473					
\$500,000 or more.....	5,125	1,615,239	1,385	3,481	927	52,174	506	15,638	1,405	546,669	947	108,726	288	26,039	763	74,071					
<b>Total nontaxable returns.....</b>	<b>648,676</b>	<b>1,412,237</b>	<b>122,859</b>	<b>198,069</b>	<b>164,358</b>	<b>453,752</b>	<b>88,667</b>	<b>304,099</b>	<b>992,728</b>	<b>5,458,805</b>	<b>369,272</b>	<b>2,553,995</b>	<b>354,769</b>	<b>2,385,929</b>	<b>354,793</b>	<b>3,006,695</b>					
All returns, summary.....	267,015	1,144,144	50,306	80,204	54,725	210,897	44,301	250,147	437,757	1,209,843	237,775	2,152,673	129,749	404,384	220,294	2,362,096					
Under \$5,000.....	473,758	873,026	104,122	152,768	61,771	95,960	26,136	52,672	742,814	3,317,664	191,059	585,863	188,764	690,963	156,962	657,195					
\$5,000 under \$10,000.....	567,819	1,094,414	133,622	182,608	80,985	152,787	38,276	46,564	799,433	4,796,654	250,752	598,167	190,126	1,105,415	211,923	796,027					
\$10,000 under \$15,000.....	574,830	1,305,774	162,240	236,732	86,095	166,916	40,180	38,530	767,940	5,339,043	270,390	567,956	144,092	1,086,232	189,505	570,567					
\$15,000 under \$20,000.....	2,911,606	16,393,964	1,035,639	1,488,539	331,171	1,291,731	132,509	385,040	2,165,627	38,519,533	674,687	2,482,131	416,425	6,698,593	414,067	2,201,824					

Footnotes at end of table



Table 1.5—Joint Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Partnership				Estate or trust				Small Business Corporation				Other income			
	Net profit		Net loss		Net income		Net loss		Net profit		Net loss		Net income		Net loss	
	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)	Number of returns (88)	Amount (89)
<b>All returns, total.....</b>	<b>1,368,201</b>	<b>21,366,242</b>	<b>895,279</b>	<b>7,926,363</b>	<b>364,863</b>	<b>1,616,290</b>	<b>40,319</b>	<b>163,767</b>	<b>320,777</b>	<b>4,269,026</b>	<b>208,904</b>	<b>2,332,956</b>	<b>2,278,825</b>	<b>3,069,091</b>	<b>200,891</b>	<b>4,095,228</b>
Under \$2,000	23,100	191,459	49,885	1,627,882	3,757	22,287	1,449	44,294	4,956	97,356	33,806	915,518	38,407	38,407	45,117	3,024,635
\$2,000 under \$4,000	20,025	57,769	12,358	90,789	4,286	4,064	—	—	174	3,380	7,709	40,073	36,085	36,085	6,689	36,624
\$4,000 under \$6,000	34,445	149,511	8,810	282,725	10,179	7,764	—	—	75	3,348	2,644	30,032	79,669	59,084	28,200	28,200
\$6,000 under \$8,000	54,595	210,078	12,152	96,873	8,950	11,980	—	—	287	4,858	3,189	12,034	80,204	80,204	9,365	52,758
\$8,000 under \$10,000	28,417	175,054	17,550	91,317	9,414	10,411	—	—	752	4,779	11,602	44,820	102,344	82,922	6,094	48,117
\$10,000 under \$12,000	58,056	292,189	37,643	96,874	8,612	13,251	—	—	111	6,230	6,581	41,744	116,717	86,791	8,806	36,171
\$12,000 under \$14,000	56,420	301,654	23,884	64,666	9,805	27,996	—	—	3,479	7,798	6,899	55,685	174,217	174,217	9,453	23,953
\$14,000 under \$16,000	45,322	258,322	28,878	59,631	13,729	21,868	—	—	93	13,168	5,348	40,693	136,571	136,571	11,471	81,755
\$16,000 under \$18,000	67,341	327,043	37,127	124,211	19,776	29,047	—	—	123	7,760	35,363	46,752	117,971	102,815	7,847	35,806
\$18,000 under \$20,000	77,979	430,488	37,501	165,879	17,163	31,205	—	—	8,011	26,706	11,409	73,507	121,767	121,767	7,023	23,383
\$20,000 under \$25,000	152,712	1,142,528	88,505	294,878	42,064	80,150	—	—	4,999	196,714	21,213	99,389	377,144	340,689	22,598	77,952
\$25,000 under \$30,000	127,170	1,167,432	86,767	249,838	53,535	153,739	—	—	35,420	34,355	11,200	64,434	278,846	334,551	11,116	38,617
\$30,000 under \$50,000	290,568	4,183,710	218,093	1,036,931	84,251	281,266	—	—	27,096	82,745	33,731	204,225	474,637	731,879	27,811	148,730
\$50,000 under \$100,000	233,538	6,059,857	169,828	1,598,367	59,917	335,993	—	—	19,559	65,068	28,708	289,151	137,625	448,158	15,979	162,168
\$100,000 under \$200,000	78,041	3,663,079	60,155	1,229,323	21,621	252,323	—	—	25,728	819,775	10,952	186,484	33,398	211,192	5,604	128,495
\$200,000 under \$500,000	18,043	1,685,128	15,903	716,314	7,195	176,114	—	—	8,267	3,360	3,360	117,460	8,000	82,805	1,724	94,902
\$500,000 under \$1,000,000	1,891	360,374	2,047	61,425	1,057	61,425	—	—	989	171,379	598	50,302	1,066	22,415	258	21,093
\$1,000,000 or more	538	229,325	658	145,255	352	95,417	—	—	282	170,005	238	40,451	362	18,564	74	31,871
<b>Taxable returns, total.....</b>	<b>1,191,409</b>	<b>20,192,346</b>	<b>800,487</b>	<b>6,300,219</b>	<b>332,219</b>	<b>1,565,674</b>	<b>38,413</b>	<b>120,217</b>	<b>300,803</b>	<b>4,033,906</b>	<b>146,614</b>	<b>1,283,301</b>	<b>2,053,165</b>	<b>2,840,615</b>	<b>123,134</b>	<b>1,256,264</b>
Under \$2,000	867	17,068	5,058	370,759	237	7,807	—	—	337	19,716	787	82,147	**917	**6,582	3,539	471,595
\$2,000 under \$4,000	111	309	984	29,414	9	76	—	—	44	**196	**31	**244	**	**	21	1,024
\$4,000 under \$6,000	7,294	30,698	914	12,136	—	—	—	—	87	**138	**	**	**	**	21	10,478
\$6,000 under \$8,000	13,692	50,520	4,796	54,337	4,523	7,631	—	—	118	**526	**918	**902	34,421	36,740	1,257	12,795
\$8,000 under \$10,000	13,451	90,404	14,067	66,595	4,866	6,771	—	—	5,504	14,132	6,669	20,079	30,362	67,888	3,480	20,920
\$10,000 under \$12,000	42,816	195,628	33,279	83,790	7,319	10,276	—	—	6,068	1,813	2,356	11,908	106,956	75,741	3,678	14,833
\$12,000 under \$14,000	51,837	267,304	21,397	48,590	9,284	27,824	—	—	7,230	23,421	6,367	54,044	142,643	161,090	9,135	15,529
\$14,000 under \$16,000	41,631	222,558	24,829	39,156	13,729	21,868	—	—	12,631	58,413	4,072	30,837	133,806	127,581	10,019	57,841
\$16,000 under \$18,000	62,437	505,646	24,384	91,142	7,824	27,532	—	—	6,904	31,605	7,172	35,019	113,279	99,296	4,674	22,788
\$18,000 under \$20,000	71,952	571,592	35,658	149,472	17,112	31,161	—	—	7,603	22,392	10,409	73,507	120,179	90,453	6,541	19,021
\$20,000 under \$25,000	146,353	1,063,889	85,658	264,178	41,314	77,285	—	—	34,997	196,096	20,468	94,930	373,809	335,766	19,095	48,921
\$25,000 under \$30,000	123,104	1,178,786	87,454	233,436	53,392	153,971	—	—	30,733	115,514	10,109	46,485	275,545	330,660	10,361	22,718
\$30,000 under \$50,000	285,760	4,081,041	215,128	1,000,970	83,702	277,596	—	—	3,402	788,283	32,811	189,234	471,949	721,547	26,996	119,544
\$50,000 under \$100,000	231,923	6,014,203	168,396	1,560,718	58,760	335,772	—	—	63,705	1,028,144	28,127	250,340	136,946	444,733	15,266	145,801
\$100,000 under \$200,000	77,824	3,660,451	59,988	1,225,004	21,547	251,783	—	—	25,604	810,317	10,926	185,598	33,324	209,991	5,567	124,589
\$200,000 under \$500,000	18,030	1,663,237	15,883	715,006	2,192	176,079	—	—	8,252	569,434	3,356	117,274	7,986	94,901	1,723	94,901
\$500,000 or more	2,427	589,282	2,704	355,509	1,409	156,843	—	—	1,269	353,766	836	90,753	1,426	39,846	332	52,964
<b>Total nontaxable returns.....</b>	<b>176,792</b>	<b>1,173,896</b>	<b>98,792</b>	<b>1,626,145</b>	<b>32,644</b>	<b>46,616</b>	<b>1,906</b>	<b>43,550</b>	<b>19,974</b>	<b>235,120</b>	<b>62,290</b>	<b>1,049,655</b>	<b>225,660</b>	<b>228,475</b>	<b>77,757</b>	<b>2,838,964</b>
All returns, summary	54,501	293,564	67,186	1,727,632	14,390	33,840	—	—	5,175	100,850	41,956	957,959	94,382	89,398	54,542	3,083,841
\$5,000 under \$10,000	106,081	491,548	33,604	207,955	22,196	22,667	—	—	7,817	9,859	31,115	64,519	229,362	203,962	16,685	106,492
\$10,000 under \$15,000	138,221	769,413	77,832	190,617	28,053	58,512	—	—	19,004	39,527	17,924	123,673	334,051	333,576	22,605	105,635
\$15,000 under \$20,000	166,897	1,240,283	76,701	320,645	31,232	64,854	—	—	23,963	110,694	22,030	134,617	309,972	251,902	21,995	95,433
\$20,000 or more	902,501	18,571,434	643,956	5,481,515	268,992	1,436,418	—	—	262,776	3,986,840	110,000	1,032,097	1,311,078	2,190,253	85,064	703,927

Footnotes at end of table



Table 1.5—Joint Returns: Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Statutory adjustments									
	Total		Disability income exclusion		Payments to an individual retirement arrangement		Payments to a self-employed retirement (Keogh) plan		Deduction for expense of living abroad	
	Number of returns (90)	Amount (91)	Number of returns (92)	Amount (93)	Number of returns (94)	Amount (95)	Number of returns (96)	Amount (97)	Number of returns (98)	Amount (99)
<b>All returns, total</b> .....	<b>8,135,080</b>	<b>17,980,578</b>	<b>235,146</b>	<b>856,670</b>	<b>1,925,853</b>	<b>2,487,307</b>	<b>548,925</b>	<b>1,804,243</b>	<b>19,577</b>	<b>260,194</b>
Under \$2,000	73,272	301,595	38,907	179,653	3,242	2,930	1,314	3,224	—	—
\$2,000 under \$4,000	72,050	232,766	40,745	163,867	3,378	1,820	5,067	-2,744	—	—
\$4,000 under \$6,000	102,772	303,306	28,834	119,182	5,676	4,169	1,696	7,399	—	—
\$6,000 under \$8,000	242,254	563,728	35,691	156,365	33,287	23,672	6,075	7,999	—	—
\$8,000 under \$10,000	309,253	597,328	51,931	111,674	51,931	46,212	10,683	9,451	—	—
\$10,000 under \$12,000	321,987	614,347	19,941	116,674	43,070	45,642	14,403	15,934	—	—
\$12,000 under \$14,000	427,849	770,799	13,225	26,955	83,561	82,190	16,471	14,677	—	—
\$14,000 under \$16,000	430,822	745,119	5,381	13,029	99,371	90,858	22,273	20,273	—	—
\$16,000 under \$18,000	505,771	898,553	9,337	9,264	98,918	18,693	15,432	22,688	—	—
\$18,000 under \$20,000	539,838	892,588	6,411	3,832	105,638	122,524	15,108	27,408	—	—
\$20,000 under \$25,000	1,430,929	2,577,489	338	2,270	310,766	365,229	56,152	94,428	—	—
\$25,000 under \$30,000	1,157,280	2,099,966	2,075	5,318	275,212	362,797	54,063	112,126	—	—
\$30,000 under \$50,000	1,805,252	4,226,263	—	—	553,066	814,850	156,556	507,544	—	—
\$50,000 under \$100,000	585,519	2,379,909	—	—	207,033	338,334	135,465	208,647	—	—
\$100,000 under \$200,000	108,957	617,087	—	—	35,450	61,879	34,061	208,329	—	—
\$200,000 under \$500,000	19,068	139,360	—	—	5,690	9,992	6,891	42,292	—	—
\$500,000 under \$1,000,000	1,786	21,594	—	—	470	834	663	4,314	—	—
\$1,000,000 or more	421	8,780	—	—	94	180	132	826	—	—
<b>Taxable returns, total</b> .....	<b>7,638,712</b>	<b>16,458,700</b>	<b>104,225</b>	<b>302,263</b>	<b>1,862,077</b>	<b>2,437,989</b>	<b>517,870</b>	<b>1,766,870</b>	<b>17,298</b>	<b>219,907</b>
Under \$2,000	733	10,593	—	—	80	97	33	187	—	—
\$2,000 under \$4,000	466	973	—	—	341	512	—	—	—	—
\$4,000 under \$6,000	13,731	23,855	4,098	12,610	1,609	1,571	—	—	—	—
\$6,000 under \$8,000	164,225	358,529	24,954	114,721	20,864	15,820	2,778	2,611	—	—
\$8,000 under \$10,000	254,143	476,455	23,733	63,885	41,230	37,492	4,119	3,556	—	—
\$10,000 under \$12,000	273,745	470,117	15,366	54,911	37,738	40,076	10,170	10,023	—	—
\$12,000 under \$14,000	407,504	698,231	12,532	24,422	80,446	79,768	15,101	12,175	—	—
\$14,000 under \$16,000	418,697	721,562	5,381	13,029	96,208	87,794	17,365	21,521	—	—
\$16,000 under \$18,000	495,291	874,668	9,337	9,264	120,869	120,869	13,811	18,899	—	—
\$18,000 under \$20,000	534,381	879,592	6,411	3,832	103,983	120,474	15,079	27,358	—	—
\$20,000 under \$25,000	1,418,200	2,542,270	338	270	305,938	358,500	54,149	91,286	—	—
\$25,000 under \$30,000	1,150,413	2,082,471	2,075	5,318	272,102	358,808	53,544	110,729	—	—
\$30,000 under \$50,000	1,795,455	4,184,700	—	—	557,909	807,098	154,818	504,607	—	—
\$50,000 under \$100,000	582,005	2,353,707	—	—	205,883	336,488	135,268	207,767	—	—
\$100,000 under \$200,000	108,475	611,511	—	—	35,311	61,631	33,951	208,736	—	—
\$200,000 under \$500,000	19,044	139,124	—	—	5,683	9,979	6,889	42,277	—	—
\$500,000 or more	2,204	30,342	—	—	564	1,014	795	5,140	—	—
<b>Total nontaxable returns</b> .....	<b>495,368</b>	<b>1,531,879</b>	<b>130,921</b>	<b>554,407</b>	<b>63,776</b>	<b>59,318</b>	<b>31,055</b>	<b>37,373</b>	<b>2,279</b>	<b>40,288</b>
All returns, summary	187,467	656,612	91,426	400,519	8,894	6,250	7,910	6,772	—	—
Under \$5,000	612,134	1,342,112	87,012	330,221	88,620	72,554	16,925	16,988	—	—
\$5,000 under \$10,000	955,545	1,736,443	36,764	102,721	171,160	164,351	42,092	43,443	—	—
\$10,000 under \$15,000	1,270,722	2,184,963	17,531	17,620	300,058	300,058	38,015	57,534	—	—
\$15,000 under \$20,000	5,109,212	12,070,449	2,413	5,589	1,397,781	1,954,094	443,983	1,679,506	—	—
\$20,000 or more	—	—	—	—	—	—	—	—	18,030	241,323

\*Estimate should be used with caution because of the small number of sample returns on which it is based  
 \*\*Data combined to avoid disclosure of information for specific taxpayers  
 NOTE: Detail may not add to total because of rounding

Table 1.6—Returns With Income Earned Abroad: Selected Items by Size of Adjusted Gross Income

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

Size of adjusted gross income	Income earned abroad		Amount exempted, excluded, or deducted		Salaries and wages		Total net profit less loss from business activities <sup>1</sup>	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns with income earned abroad</b>								
<b>Total</b> .....	<b>169,951</b>	<b>5,772,795</b>	<b>166,801</b>	<b>2,367,749</b>	<b>134,749</b>	<b>4,214,735</b>	<b>17,483</b>	<b>11,220</b>
No adjusted gross income	21,443	296,297	*21,196	*279,969	*4,277	*7,110	*308	*3,639
\$1 under \$10,000	54,599	944,707	54,599	733,380	39,624	270,156	*6,604	*14,692
\$10,000 under \$20,000	26,392	761,146	26,206	428,866	25,317	438,999	*2,091	*8,304
\$20,000 under \$30,000	21,435	714,762	20,012	262,310	19,862	505,104	*1,819	*1,986
\$30,000 under \$50,000	22,093	1,040,476	21,210	293,057	21,946	969,378	2,597	7,981
\$50,000 under \$100,000	19,220	1,403,379	18,952	295,286	19,113	1,377,564	3,109	-9,558
\$100,000 under \$200,000	4,257	498,278	4,147	67,531	4,112	533,861	742	15,122
\$200,000 under \$500,000	464	96,414	432	6,664	457	98,832	188	9,842
\$500,000 under \$1,000,000	40	12,609	39	594	36	10,285	20	3,378
\$1,000,000 or more	8	4,729	8	93	5	3,446	5	1,825
<b>Returns with tax-exempt foreign income</b>								
<b>Total</b> .....	<b>135,790</b>	<b>3,759,102</b>	<b>135,790</b>	<b>1,955,180</b>	<b>101,617</b>	<b>2,168,942</b>	<b>10,543</b>	<b>20,929</b>
No adjusted gross income	*21,147	*287,774	*21,147	*278,325	*4,228	*3,626	*12	*527
\$1 under \$10,000	51,173	857,110	51,173	688,989	36,771	226,950	*3,178	*162
\$10,000 under \$20,000	23,776	698,814	23,776	395,983	22,750	362,080	*1,856	*11,164
\$20,000 under \$30,000	16,649	556,755	16,649	235,316	15,076	365,112	*1,623	*2,693
\$30,000 under \$50,000	13,174	582,550	13,174	185,024	13,076	512,945	1,888	5,923
\$50,000 under \$100,000	8,374	581,097	8,374	144,075	8,325	519,862	1,611	5,382
\$100,000 under \$200,000	1,277	145,005	1,277	23,550	1,181	133,100	266	10,874
\$200,000 under \$500,000	195	41,356	195	3,420	191	39,559	93	5,327
\$500,000 under \$1,000,000	20	6,830	20	422	16	3,971	13	2,177
\$1,000,000 or more	5	1,811	5	78	3	1,736	3	83
<b>Returns with exclusion of income earned in hardship areas</b>								
<b>Total</b> .....	<b>6,136</b>	<b>272,267</b>	<b>6,136</b>	<b>98,100</b>	<b>6,126</b>	<b>178,337</b>	<b>2,966</b>	<b>-16,070</b>
No adjusted gross income	—	—	—	—	—	—	—	—
\$1 under \$10,000	*2,853	*86,001	*2,853	*42,795	*2,853	*43,206	*2,853	*16,214
\$10,000 under \$20,000	—	—	—	—	—	—	—	—
\$20,000 under \$30,000	*981	*45,994	*981	*16,223	*981	*30,199	*98	*14
\$30,000 under \$50,000	*1,054	*55,479	*1,054	*20,020	*1,054	*35,774	—	—
\$50,000 under \$100,000	*1,238	*83,530	*1,238	*18,585	*1,228	*67,386	*10	*157
\$100,000 under \$200,000	*5	*428	*5	*400	*5	*1,014	—	—
\$200,000 under \$500,000	*5	*835	*5	*78	*5	*757	*5	*1
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—
<b>Returns with deduction for expense of living abroad</b>								
<b>Total</b> .....	<b>28,644</b>	<b>1,751,754</b>	<b>28,644</b>	<b>314,468</b>	<b>27,872</b>	<b>1,832,351</b>	<b>3,372</b>	<b>346</b>
No adjusted gross income	*49	*3,485	*49	*1,643	*49	*3,485	*49	*873
\$1 under \$10,000	*573	*1,596	*573	*1,596	—	—	*573	*1,360
\$10,000 under \$20,000	*5,608	*144,437	*5,608	*32,883	*5,559	*102,910	*49	*2,587
\$20,000 under \$30,000	*2,382	*65,157	*2,382	*10,771	*2,382	*74,564	—	—
\$30,000 under \$50,000	6,982	369,873	6,982	88,014	6,933	388,085	709	2,058
\$50,000 under \$100,000	9,870	756,038	9,870	132,626	9,822	801,440	1,439	-15,917
\$100,000 under \$200,000	2,901	350,921	2,901	43,581	2,852	397,979	438	4,387
\$200,000 under \$500,000	257	52,214	257	3,167	254	56,526	106	3,800
\$500,000 under \$1,000,000	19	5,115	19	172	*21	*7,361	*9	*2,943
\$1,000,000 or more	3	2,918	3	16	—	—	—	—

Footnotes at end of table

Table 1.6—Returns With Income Earned Abroad: Selected Items by Size of Adjusted Gross—Continued

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

Size of adjusted gross income	Adjusted gross income less deficit		Total itemized deductions		Exemptions		Taxable income	
	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>All returns with income earned abroad</b>								
<b>Total.....</b>	<b>153,043</b>	<b>4,081,973</b>	<b>51,702</b>	<b>314,776</b>	<b>496,625</b>	<b>372,469</b>	<b>138,329</b>	<b>3,609,583</b>
No adjusted gross income	4,535	15,653	—	—	51,747	38,810	—	—
\$1 under \$10,000	54,599	276,085	4,227	30,358	155,088	116,316	44,420	143,622
\$10,000 under \$20,000	26,392	413,726	11,955	43,534	57,966	43,475	26,392	363,928
\$20,000 under \$30,000	21,435	507,601	13,061	64,116	73,389	55,042	21,435	426,704
\$30,000 under \$50,000	22,093	888,794	10,250	62,370	73,666	55,250	22,093	803,798
\$50,000 under \$100,000	19,220	1,288,701	9,606	72,722	66,085	49,564	19,220	1,196,470
\$100,000 under \$200,000	4,257	546,251	2,219	26,419	16,830	12,623	4,257	514,065
\$200,000 under \$500,000	464	122,218	339	8,259	1,691	1,268	464	113,730
\$500,000 under \$1,000,000	40	27,163	37	2,514	135	101	40	24,660
\$1,000,000 or more	8	27,088	8	4,485	28	21	8	22,606
<b>Returns with tax-exempt foreign income</b>								
<b>Total.....</b>	<b>118,882</b>	<b>2,306,712</b>	<b>40,306</b>	<b>225,309</b>	<b>388,105</b>	<b>291,079</b>	<b>105,037</b>	<b>1,970,064</b>
No adjusted gross income	4,239	14,714	—	—	50,761	38,071	—	—
\$1 under \$10,000	51,173	248,794	4,227	30,358	148,236	111,177	41,567	120,909
\$10,000 under \$20,000	23,776	367,393	10,886	33,559	49,999	37,499	23,776	331,008
\$20,000 under \$30,000	16,649	380,486	9,331	42,343	62,225	46,669	16,649	320,008
\$30,000 under \$50,000	13,174	514,506	9,126	54,187	41,921	31,441	13,174	458,082
\$50,000 under \$100,000	8,374	551,299	5,666	41,450	29,167	21,875	8,374	505,592
\$100,000 under \$200,000	1,277	168,003	899	12,836	5,075	3,806	1,277	154,109
\$200,000 under \$500,000	195	54,233	147	4,442	639	479	195	49,768
\$500,000 under \$1,000,000	20	13,114	19	1,827	66	50	20	11,295
\$1,000,000 or more	5	23,598	5	4,307	16	12	5	19,293
<b>Returns with exclusion of income earned in hardship areas</b>								
<b>Total.....</b>	<b>6,136</b>	<b>166,285</b>	<b>2,048</b>	<b>14,580</b>	<b>13,064</b>	<b>9,798</b>	<b>6,136</b>	<b>147,570</b>
No adjusted gross income	—	—	—	—	—	—	—	—
\$1 under \$10,000	2,853	26,992	—	—	5,706	4,280	2,853	22,713
\$10,000 under \$20,000	—	—	—	—	—	—	—	—
\$20,000 under \$30,000	981	27,718	981	4,990	1,079	809	981	24,175
\$30,000 under \$50,000	1,054	34,434	1,171	1,428	2,991	2,243	1,054	31,310
\$50,000 under \$100,000	1,238	75,202	886	8,054	3,253	2,440	1,238	67,544
\$100,000 under \$200,000	5	837	5	58	10	8	5	787
\$200,000 under \$500,000	5	1,102	5	50	25	19	5	1,040
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—
<b>Returns with deduction for expense of living abroad</b>								
<b>Total.....</b>	<b>28,644</b>	<b>1,578,503</b>	<b>11,195</b>	<b>79,663</b>	<b>95,609</b>	<b>71,707</b>	<b>28,022</b>	<b>1,458,422</b>
No adjusted gross income	49	763	—	—	245	184	—	—
\$1 under \$10,000	573	299	—	—	1,146	860	—	—
\$10,000 under \$20,000	5,608	85,074	4,061	23,278	16,385	12,289	5,608	58,442
\$20,000 under \$30,000	2,382	67,662	1,326	6,574	5,718	4,289	2,382	59,717
\$30,000 under \$50,000	6,982	302,446	953	6,755	25,222	18,917	6,982	279,647
\$50,000 under \$100,000	9,870	673,670	3,364	25,767	34,416	25,812	9,870	632,512
\$100,000 under \$200,000	2,901	369,019	1,272	12,550	11,473	8,605	2,901	351,818
\$200,000 under \$500,000	257	64,287	198	3,874	927	695	257	60,335
\$500,000 under \$1,000,000	19	13,319	18	687	65	49	19	12,639
\$1,000,000 or more	3	3,490	3	177	12	9	3	3,313

Footnotes at end of table

Table 1.6—Returns With Income Earned Abroad: Selected Items by Size of Adjusted Gross—Continued

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

Size of adjusted gross income	Income tax before credits		Foreign tax credit		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns with income earned abroad</b>								
<b>Total</b> .....	<b>112,246</b>	<b>1,177,050</b>	<b>71,912</b>	<b>654,308</b>	<b>86,426</b>	<b>500,713</b>	<b>86,475</b>	<b>505,255</b>
No adjusted gross income	—	—	—	—	—	—	—	—
\$1 under \$10,000	18,960	19,917	4,227	8,145	10,506	9,198	10,506	9,198
\$10,000 under \$20,000	25,818	86,481	18,969	56,563	15,979	25,977	15,979	25,977
\$20,000 under \$30,000	21,435	101,898	9,551	36,751	18,611	61,046	18,611	61,046
\$30,000 under \$50,000	22,044	219,108	18,390	117,574	19,838	97,380	19,838	97,656
\$50,000 under \$100,000	19,220	440,815	16,315	248,618	17,054	186,315	17,102	188,093
\$100,000 under \$200,000	4,257	224,840	3,983	137,863	3,956	85,893	3,956	86,352
\$200,000 under \$500,000	464	56,459	437	32,974	438	23,212	439	23,431
\$500,000 under \$1,000,000	40	14,213	32	6,016	36	8,180	36	8,505
\$1,000,000 or more	8	13,318	8	9,804	8	3,512	8	4,997
<b>Returns with tax-exempt foreign income</b>								
<b>Total</b> .....	<b>79,003</b>	<b>611,140</b>	<b>48,212</b>	<b>296,868</b>	<b>55,501</b>	<b>300,138</b>	<b>55,519</b>	<b>303,518</b>
No adjusted gross income	—	—	—	—	—	—	—	—
\$1 under \$10,000	16,107	17,729	4,227	8,145	7,653	8,245	7,653	8,245
\$10,000 under \$20,000	23,202	81,644	18,748	56,292	13,584	21,837	13,584	21,837
\$20,000 under \$30,000	16,649	78,259	7,071	25,945	13,997	49,308	13,997	49,308
\$30,000 under \$50,000	13,174	125,032	9,862	58,072	11,408	64,470	11,408	64,470
\$50,000 under \$100,000	8,374	195,127	6,940	90,810	7,502	100,875	7,519	102,402
\$100,000 under \$200,000	1,277	70,066	1,175	33,893	1,147	35,940	1,147	36,038
\$200,000 under \$500,000	195	25,173	169	12,436	186	12,641	187	12,708
\$500,000 under \$1,000,000	20	6,433	15	2,458	19	3,964	19	4,168
\$1,000,000 or more	5	11,676	5	8,817	5	2,858	5	4,342
<b>Returns with exclusion of income earned in hardship areas</b>								
<b>Total</b> .....	<b>6,136</b>	<b>38,725</b>	<b>1,608</b>	<b>9,831</b>	<b>6,131</b>	<b>26,990</b>	<b>6,131</b>	<b>26,990</b>
No adjusted gross income	—	—	—	—	—	—	—	—
\$1 under \$10,000	2,853	2,188	—	—	2,853	953	2,853	953
\$10,000 under \$20,000	—	—	—	—	—	—	—	—
\$20,000 under \$30,000	981	5,924	—	—	981	5,727	981	5,727
\$30,000 under \$50,000	1,054	6,983	1,054	3,669	1,054	3,124	1,054	3,124
\$50,000 under \$100,000	1,238	22,635	544	5,789	1,238	16,566	1,238	16,566
\$100,000 under \$200,000	5	346	5	345	—	—	—	—
\$200,000 under \$500,000	5	649	5	28	5	620	5	620
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—
<b>Returns with deduction for expense of living abroad</b>								
<b>Total</b> .....	<b>27,973</b>	<b>518,278</b>	<b>24,304</b>	<b>336,176</b>	<b>22,482</b>	<b>176,349</b>	<b>22,513</b>	<b>177,343</b>
No adjusted gross income	—	—	—	—	—	—	—	—
\$1 under \$10,000	5,608	10,593	3,399	5,715	2,209	4,101	2,209	4,101
\$10,000 under \$20,000	2,382	14,210	2,382	10,779	2,210	3,002	2,210	3,002
\$20,000 under \$30,000	6,933	77,898	6,591	47,965	6,493	28,618	6,493	28,894
\$30,000 under \$50,000	9,870	226,302	8,936	146,935	8,576	77,155	8,607	77,407
\$50,000 under \$100,000	2,901	151,087	2,736	102,551	2,730	47,713	2,730	47,925
\$100,000 under \$200,000	257	29,133	241	18,053	244	10,890	244	11,022
\$200,000 under \$500,000	19	7,413	16	3,191	17	4,215	17	4,337
\$500,000 under \$1,000,000	3	1,642	3	987	3	654	3	654
\$1,000,000 or more	—	—	—	—	—	—	—	—

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

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

Consists of business and profession, farm, partnership, and Small Business Corporation net profit less net loss

NOTE: Detail may not add to total because of rounding

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

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

Size of adjusted gross income or deficit	Number of returns		Adjusted gross income less deficit		Salaries and wages		Total net profit from business activities <sup>1</sup>		Total net loss from business activities <sup>2</sup>		Sales of property net gain <sup>3</sup>	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
<b>Grand total</b> .....	21,083,246	61,244,701	17,645,603	52,173,734	1,990,371	10,215,787	1,010,050	9,135,701	964,977	2,296,784		
<b>Returns with adjusted gross income, total</b> .....	20,573,955	68,054,769	17,479,440	50,698,621	1,943,672	9,830,784	633,760	2,883,505	851,627	1,609,586		
\$1 under \$5,000	16,590,385	34,745,502	14,509,273	29,159,982	991,456	1,983,071	348,486	1,159,017	378,712	488,491		
\$5,000 under \$10,000	3,284,132	21,432,282	2,500,935	15,400,624	574,211	2,621,114	188,340	878,881	277,326	461,707		
\$10,000 under \$15,000	4,218,161	4,977,394	2,918,559	3,141,987	187,001	1,595,476	62,804	1,030,666	90,480	262,610		
\$15,000 under \$20,000	1,292,558	2,211,090	88,803	1,141,284	82,838	892,807	16,469	47,782	47,782	150,769		
\$20,000 under \$25,000	61,600	1,368,945	37,485	570,506	44,575	734,729	8,187	21,202	25,508	108,031		
\$25,000 under \$30,000	34,101	927,589	19,484	331,045	26,200	608,616	3,400	41,874	11,705	31,146		
\$30,000 under \$50,000	40,227	1,505,517	23,224	544,870	29,233	921,293	4,467	68,655	16,272	84,203		
\$50,000 under \$100,000	11,237	7,115,429	7,542	3,334,335	1,489	389,064	61,115	3,514	3,514	36,946		
\$100,000 under \$200,000	1,101	141,527	664	61,880	72,771	72,771	103	3,770	303	4,535		
\$200,000 under \$500,000	88	22,259	63	8,475	33	10,074	115	990	21	1,033		
\$500,000 under \$1,000,000	11	7,234	8	3,634	3	1,768	4	1	4	11		
\$1,000,000 or more	..	..	..	..	..	..	..	..	..	..		
<b>Returns with deficit, total</b> .....	509,291	-6,810,068	166,163	1,475,113	46,699	385,003	376,290	6,252,196	113,350	687,198		
\$0 under \$5,000	332,819	-540,933	94,280	663,162	26,894	147,635	227,803	1,238,051	56,904	162,024		
\$5,000 under \$10,000	59,819	-440,069	19,789	114,632	10,138	38,402	34,894	546,348	19,801	72,494		
\$10,000 under \$15,000	39,251	-466,901	16,473	119,812	2,518	27,497	34,894	526,611	10,735	42,918		
\$15,000 under \$30,000	41,179	-866,240	17,910	225,797	2,672	25,902	35,979	952,216	11,718	60,610		
\$30,000 under \$50,000	15,011	-555,796	7,362	81,018	1,867	29,039	12,245	522,719	5,857	44,921		
\$50,000 under \$100,000	11,685	-806,876	5,399	105,510	1,271	35,429	9,668	760,796	4,075	77,818		
\$100,000 under \$200,000	5,753	-786,525	2,938	66,939	674	19,005	4,704	524,455	2,316	45,738		
\$200,000 or more	3,774	-2,346,728	2,012	98,243	665	62,094	2,876	1,181,001	1,944	180,685		
<b>Size of adjusted gross income or deficit</b>	Sales of property net loss <sup>4</sup>		Total itemized deductions		Taxable income		Income tax <sup>5</sup> before credits		Total tax credits			
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)		
<b>Grand total</b> .....	293,613	706,465	1,142,042	7,785,927	16,624,226	34,889,300	4,441,417	1,533,479	4,441,417	1,533,479		
<b>Returns with adjusted gross income, total</b> .....	253,210	411,258	1,142,042	7,785,927	16,624,226	34,889,300	4,440,818	1,533,349	4,440,818	1,533,349		
\$1 under \$5,000	130,685	199,719	237,722	864,476	12,767,008	17,095,347	1,808,462	71,117	1,808,462	71,117		
\$5,000 under \$10,000	73,020	120,188	508,658	2,885,421	3,197,966	10,748,958	2,071,763	341,095	2,071,763	341,095		
\$10,000 under \$15,000	26,606	55,829	233,995	1,903,047	401,823	2,395,391	325,417	213,117	325,417	213,117		
\$15,000 under \$20,000	7,843	6,904	75,421	886,029	119,976	1,266,505	102,747	186,234	102,747	186,234		
\$20,000 under \$25,000	4,144	7,781	34,035	444,416	55,706	697,526	52,676	150,257	52,676	150,257		
\$25,000 under \$30,000	4,802	5,276	18,471	227,565	31,766	667,283	31,227	122,948	31,227	122,948		
\$30,000 under \$50,000	4,129	6,160	25,194	357,198	37,986	1,116,106	36,502	232,099	36,502	232,099		
\$50,000 under \$100,000	1,812	7,081	7,833	181,482	10,829	565,114	10,662	161,419	10,662	161,419		
\$100,000 under \$200,000	145	268	3,619	23,619	1,083	117,891	1,083	45,792	1,083	45,792		
\$200,000 under \$500,000	24	54	72	8,148	72	15,581	72	7,415	72	7,415		
\$500,000 under \$1,000,000	..	..	..	..	..	..	..	..	..	..		
\$1,000,000 or more	..	..	..	..	..	..	..	..	..	..		
<b>Returns with deficit, total</b> .....	40,403	295,206	..	..	..	..	599	131	599	131		
\$0 under \$5,000	24,663	90,957	..	..	..	..	151	25	151	25		
\$5,000 under \$10,000	4,910	29,201	..	..	..	..	..	..	..	..		
\$10,000 under \$15,000	3,803	16,436	..	..	..	..	..	..	..	..		
\$15,000 under \$30,000	3,947	48,989	..	..	..	..	..	..	..	..		
\$30,000 under \$50,000	634	3,251	..	..	..	..	..	..	..	..		
\$50,000 under \$100,000	1,407	31,091	..	..	..	..	..	..	..	..		
\$100,000 under \$200,000	606	12,645	..	..	..	..	..	..	..	..		
\$200,000 or more	431	60,637	..	..	..	..	..	..	..	..		

<sup>1</sup> Estimate should be used with caution because of the small number of sample returns on which it is based.  
<sup>2</sup> Data combined to avoid disclosure of information for specific taxpayers.  
<sup>3</sup> Consists of business and personal farm, partnership and Small Business Corporation net profit less loss.  
<sup>4</sup> Consists of gain (loss) from sales of capital assets and gain (loss) from sales of property other than capital assets.  
<sup>5</sup> NOTE: Detail may not add because of rounding.

**Table 1.8—Returns With and Without Presidential Election Campaign Fund Checkoff: Response Boxes Checked by Marital Status and Size of Adjusted Gross Income**

[All figures are estimates based on samples]

Size of adjusted gross income	Total returns	Returns with no eligible tax	Returns with eligible tax				
			Total	With one or more "Yes" boxes checked		Nonjoint returns	
				Number of returns	Number of "Yes" boxes checked	Total	Number of returns with no boxes checked
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
<b>All returns, total</b> .....	<b>89,771,551</b>	<b>20,150,806</b>	<b>69,620,745</b>	<b>23,030,457</b>	<b>35,696,534</b>	<b>30,706,564</b>	<b>7,588,167</b>
Under \$2,000.....	9,010,975	8,818,496	192,479	48,316	52,845	151,491	52,714
\$2,000 under \$4,000.....	9,234,196	6,783,711	2,450,485	627,478	628,962	2,439,533	635,987
\$4,000 under \$6,000.....	8,394,928	2,361,022	6,033,906	1,860,259	1,894,829	5,797,685	1,372,670
\$6,000 under \$8,000.....	8,251,372	1,157,015	7,094,357	2,102,775	2,484,071	5,619,946	1,417,237
\$8,000 under \$10,000.....	6,930,002	413,026	6,516,976	2,022,772	2,667,217	4,345,781	1,056,031
\$10,000 under \$12,000.....	6,100,684	247,731	5,852,953	1,858,968	2,697,570	3,216,573	843,960
\$12,000 under \$14,000.....	5,581,530	99,395	5,482,135	1,785,639	2,680,152	2,526,697	623,486
\$14,000 under \$16,000.....	5,010,364	69,620	4,940,744	1,592,035	2,504,203	1,843,387	424,925
\$16,000 under \$18,000.....	4,680,008	49,693	4,630,315	1,605,977	2,624,298	1,383,823	336,742
\$18,000 under \$20,000.....	4,277,947	32,485	4,245,462	1,402,195	2,402,120	1,000,292	246,035
\$20,000 under \$25,000.....	8,552,615	49,932	8,502,683	2,966,396	5,329,870	1,321,843	307,512
\$25,000 under \$30,000.....	5,386,257	26,708	5,359,549	1,986,237	3,704,157	488,139	109,737
\$30,000 under \$50,000.....	6,535,452	31,578	6,503,874	2,488,214	4,729,014	414,828	107,457
\$50,000 under \$100,000.....	1,471,406	9,331	1,462,075	554,794	1,053,617	1,23,964	41,823
\$100,000 under \$200,000.....	285,309	972	284,337	103,471	196,598	24,475	8,781
\$200,000 under \$500,000.....	59,884	82	59,802	21,948	41,531	6,678	2,516
\$500,000 under \$1,000,000.....	6,581	**	**8,613	2,270	4,199	**1,429	**554
\$1,000,000 or more.....	2,041	**	**	713	1,281	**	**
<b>All returns, summary:</b>							
Under \$5,000.....	22,236,197	16,873,872	5,362,325	1,484,187	1,494,881	5,299,672	1,380,105
\$5,000 under \$10,000.....	19,585,276	2,659,398	16,925,878	5,177,413	6,233,043	13,054,764	3,154,534
\$10,000 under \$15,000.....	14,241,599	387,694	13,853,905	4,447,692	6,614,756	6,735,913	1,706,880
\$15,000 under \$20,000.....	11,408,934	111,230	11,297,704	3,797,122	6,293,587	3,234,859	768,268
\$20,000 or more.....	22,299,545	118,612	22,180,933	8,124,043	15,060,267	2,381,356	578,380

Size of adjusted gross income	Returns with eligible tax—Continued						
	Nonjoint returns—Continued		Total	Joint returns			
	Number of returns with one "Yes" box checked	Number of returns with one "No" box checked		Number of returns with no boxes checked	Number of returns with one "Yes" box checked	Number of returns with two "Yes" boxes checked	Number of returns with only "No" boxes checked
(8)	(9)	(10)	(11)	(12)	(13)	(14)	
<b>All returns, total</b> .....	<b>9,744,520</b>	<b>13,373,877</b>	<b>38,914,181</b>	<b>9,789,494</b>	<b>617,708</b>	<b>12,668,229</b>	<b>15,838,750</b>
Under \$2,000.....	43,786	54,991	40,988	17,004	**	**	19,454
\$2,000 under \$4,000.....	625,994	1,177,552	10,952	4,768	—	**6,013	4,700
\$4,000 under \$6,000.....	1,822,278	2,602,737	236,221	96,503	**3,412	34,570	101,737
\$6,000 under \$8,000.....	1,694,255	2,508,454	1,474,411	433,402	27,224	381,296	632,489
\$8,000 under \$10,000.....	1,320,135	1,969,615	2,171,195	570,019	58,192	644,445	898,539
\$10,000 under \$12,000.....	978,945	1,393,668	2,636,380	671,143	41,421	838,602	1,085,214
\$12,000 under \$14,000.....	834,301	1,068,910	2,955,438	811,183	56,825	894,513	1,192,917
\$14,000 under \$16,000.....	633,026	785,436	3,097,357	733,693	46,841	912,168	1,404,655
\$16,000 under \$18,000.....	521,359	525,722	3,246,492	851,593	66,297	1,018,321	1,310,281
\$18,000 under \$20,000.....	354,089	400,168	3,245,170	802,896	46,029	1,002,077	1,394,168
\$20,000 under \$25,000.....	502,076	512,255	7,180,840	1,743,344	100,846	2,363,474	2,973,176
\$25,000 under \$30,000.....	200,061	178,341	4,871,410	1,128,180	68,256	1,717,920	1,957,054
\$30,000 under \$50,000.....	160,796	146,575	6,089,046	1,472,893	86,618	2,240,800	2,288,735
\$50,000 under \$100,000.....	42,789	39,352	1,338,111	355,904	13,182	498,823	470,202
\$100,000 under \$200,000.....	8,178	7,516	259,862	77,863	2,166	93,127	86,706
\$200,000 under \$500,000.....	2,011	2,151	53,124	16,620	354	19,583	16,567
\$500,000 under \$1,000,000.....	307	311	5,554	1,923	34	1,929	1,668
\$1,000,000 or more.....	134	123	1,630	563	11	568	488
<b>All returns, summary:</b>							
Under \$5,000.....	1,473,491	2,446,076	62,653	27,211	**	**	24,746
\$5,000 under \$10,000.....	4,032,957	5,867,273	3,871,114	1,094,485	**88,828	**1,066,324	1,632,173
\$10,000 under \$15,000.....	2,145,157	2,883,876	7,117,992	1,833,617	135,471	2,167,064	2,981,840
\$15,000 under \$20,000.....	1,176,563	1,290,028	8,062,845	2,036,891	121,942	2,498,617	3,405,395
\$20,000 or more.....	916,352	886,624	19,799,577	4,797,290	271,467	6,936,224	7,794,596

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

Table 1.9—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Marital Status

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

Selected income and tax items	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns	35,947,141	—	8,531,814	—	749,782	—	3,259,465	—	23,406,080	—
Adjusted gross income	35,942,662	263,565,890	8,531,814	111,186,961	749,782	3,885,653	3,259,465	22,011,057	23,401,601	126,482,219
Salaries and wages	35,861,367	262,495,599	8,531,814	110,836,664	744,939	3,876,401	3,259,465	21,959,410	23,325,149	125,823,124
Dividends in adjusted gross income	485,987	69,820	127,458	9,043	*5,077	*41	*24,314	*2,564	329,138	58,172
Interest received	8,718,277	998,755	2,348,708	339,538	100,288	9,212	329,722	49,083	5,939,559	600,923
Zero bracket amount	33,227,211	71,447,816	8,175,208	25,086,851	690,156	1,020,310	2,866,876	5,755,665	21,494,971	39,584,990
Exemption amount	35,947,141	47,973,071	8,531,814	22,118,441	749,782	974,340	3,259,465	6,567,251	23,406,080	18,313,038
Taxable income	33,227,211	217,067,267	8,175,208	89,541,488	690,156	2,965,949	2,866,876	15,808,224	21,494,971	108,751,606
Income tax before credits	24,987,090	27,926,158	7,383,205	12,293,855	585,981	376,450	2,348,526	1,798,571	14,669,378	13,457,282
Credit for contributions to candidates for public office	988,110	26,816	298,988	11,983	35,818	884	93,859	2,115	559,445	11,834
General tax credit	24,987,090	2,757,740	7,383,205	1,145,728	585,981	33,543	2,348,526	254,271	14,669,378	1,324,197
Earned income credit										
Total	3,295,271	679,708	1,206,742	239,296	—	—	1,999,247	422,672	89,282	17,740
Used to offset income tax before credits	1,193,622	115,648	254,669	11,731	—	—	908,953	100,005	*30,000	*3,912
Refundable portion	2,650,941	564,060	1,068,451	227,566	—	—	1,518,122	322,667	64,368	13,828
Income tax after credits	23,025,556	25,025,953	6,892,999	11,124,413	531,297	342,023	1,677,448	1,442,179	13,923,812	12,117,339
Total taxpayments	35,166,473	33,655,589	8,343,508	13,698,890	715,481	375,328	3,087,621	2,435,708	23,019,863	17,145,662
Total tax withheld	35,166,473	33,644,330	8,343,508	13,689,857	715,481	375,328	3,087,621	2,435,054	23,019,863	17,144,090
Tax due at time of filing	2,619,045	691,984	1,472,999	480,430	179,801	49,045	132,648	18,072	833,597	144,437
Tax paid with return	1,786,612	396,004	1,067,774	293,556	63,181	14,124	78,796	8,776	576,861	79,548
Balance due after remittance	1,952,758	295,980	1,114,162	186,874	157,281	34,921	90,039	9,296	591,276	64,889
Total overpayment	32,960,862	9,884,460	7,011,924	3,282,145	544,983	82,351	3,116,771	1,333,758	22,287,184	5,186,205
Overpayment refunded	32,945,115	9,882,488	7,001,275	3,281,479	544,983	82,351	3,116,771	1,333,758	22,282,086	5,184,900

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

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

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

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

Size of adjusted gross income	Number of returns		Adjusted gross income		Salaries and wages		Total		Exclusion		Dividends in adjusted gross income		Interest received		Zero bracket amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
															Number of returns	Amount
<b>All returns, total.....</b>	<b>35,947,141</b>	<b>263,565,890</b>	<b>35,861,367</b>	<b>262,495,599</b>	<b>879,273</b>	<b>116,872</b>	<b>669,891</b>	<b>47,052</b>	<b>485,987</b>	<b>69,820</b>	<b>8,718,277</b>	<b>998,755</b>	<b>33,227,211</b>	<b>71,447,816</b>		
Under \$2,000	6,652,047	7,376,761	6,583,852	7,268,962	124,081	10,016	95,730	4,949	58,043	5,066	1,306,979	170,733	4,214,480	2,636,888		
\$2,000 under \$4,000	6,298,519	18,613,983	6,297,585	18,433,168	161,595	20,388	135,257	10,384	87,218	9,989	1,248,495	102,015	6,047,480	11,187,980		
\$4,000 under \$6,000	5,093,627	25,694,217	5,086,982	25,578,083	77,932	37,488	43,227	4,323	41,735	33,165	857,927	82,969	5,062,774	11,197,041		
\$6,000 under \$8,000	4,643,679	32,163,683	4,643,679	32,057,335	100,118	5,805	60,098	3,487	59,615	2,317	1,062,815	104,031	3,863,678	10,007,189		
\$8,000 under \$10,000	3,390,012	30,202,052	3,390,012	30,102,083	64,844	5,721	43,807	2,965	43,807	2,755	806,769	97,213	3,359,012	9,253,288		
\$10,000 under \$12,000	2,732,940	29,942,239	2,732,940	29,856,148	63,627	7,900	39,856	3,226	35,532	4,675	739,969	81,416	2,732,940	7,002,782		
\$12,000 under \$14,000	2,103,571	27,244,403	2,103,571	27,149,640	56,041	4,225	37,132	2,288	36,124	1,937	703,148	91,110	2,103,571	5,603,893		
\$14,000 under \$16,000	1,636,084	24,489,478	1,636,084	24,416,510	48,863	5,616	32,325	3,325	29,551	2,291	566,592	70,677	1,636,084	4,494,083		
\$16,000 under \$18,000	1,255,314	21,280,960	1,255,314	21,221,794	62,149	5,155	50,737	3,095	29,383	2,060	489,574	57,106	1,255,314	3,562,626		
\$18,000 under \$20,000	909,764	17,260,518	909,764	17,214,970	33,764	8,032	27,559	2,025	16,437	1,126	349,212	64,422	909,764	2,871,690		
\$20,000 under \$25,000	884,051	19,525,663	884,051	19,457,199	60,712	8,032	51,525	4,492	26,795	3,540	410,672	64,923	884,051	2,822,068		
\$25,000 under \$30,000	268,962	7,221,347	268,962	7,199,494	17,480	2,544	17,480	2,025	11,052	520	133,960	21,334	268,962	858,440		
\$30,000 or more	78,571	2,550,587	78,571	2,540,214	8,067	837	5,601	469	4,349	369	42,202	10,005	78,571	250,746		
<b>Taxable returns, total.....</b>	<b>23,025,556</b>	<b>233,712,182</b>	<b>23,018,911</b>	<b>232,904,164</b>	<b>623,144</b>	<b>87,983</b>	<b>472,244</b>	<b>33,011</b>	<b>341,413</b>	<b>54,973</b>	<b>6,428,370</b>	<b>751,329</b>	<b>23,025,556</b>	<b>57,212,987</b>		
Under \$2,000	1,831,979	6,534,130	1,831,979	6,496,281	50,824	3,261	44,454	2,403	15,926	1,658	389,638	36,991	1,831,979	3,949,245		
\$2,000 under \$4,000	3,933,538	19,906,577	3,926,893	19,796,416	71,894	36,884	57,286	3,719	41,735	33,193	788,637	75,897	3,933,538	8,658,605		
\$4,000 under \$6,000	4,122,832	28,685,145	4,122,832	28,583,952	84,879	4,857	55,012	2,980	44,376	1,978	1,098,014	99,815	4,122,832	9,463,862		
\$6,000 under \$8,000	3,296,748	29,403,228	3,296,748	29,303,641	64,644	5,721	43,807	2,965	35,533	2,152	708,790	96,831	3,296,748	7,970,500		
\$8,000 under \$10,000	2,703,722	29,631,334	2,703,722	29,545,243	63,627	7,900	39,856	3,226	50,152	4,875	739,909	81,416	2,703,722	6,912,685		
\$10,000 under \$12,000	2,102,728	27,234,231	2,102,728	27,139,467	56,041	4,225	37,132	2,288	36,124	1,937	703,148	91,110	2,102,728	5,600,996		
\$12,000 under \$14,000	1,635,347	24,478,462	1,635,347	24,405,494	48,863	5,616	41,795	3,325	29,551	2,291	566,592	70,677	1,635,347	4,491,725		
\$14,000 under \$16,000	1,255,314	21,280,960	1,255,314	21,221,794	62,149	5,155	50,737	3,095	29,383	2,060	489,574	57,106	1,255,314	3,562,626		
\$16,000 under \$18,000	909,764	17,260,518	909,764	17,214,970	33,764	8,032	27,559	2,025	16,437	1,126	349,212	64,422	909,764	2,871,690		
\$18,000 under \$20,000	884,051	19,525,663	884,051	19,457,199	60,712	8,032	51,525	4,492	26,795	3,540	410,672	64,923	884,051	2,822,068		
\$20,000 under \$25,000	268,962	7,221,347	268,962	7,199,494	17,480	2,544	17,480	2,025	11,052	520	133,960	21,334	268,962	858,440		
\$25,000 under \$30,000	78,571	2,550,587	78,571	2,540,214	8,067	837	5,601	469	4,349	369	42,202	10,005	78,571	250,746		
<b>Total nontaxable returns.....</b>	<b>12,921,585</b>	<b>29,853,709</b>	<b>12,842,456</b>	<b>29,591,435</b>	<b>256,129</b>	<b>28,889</b>	<b>197,647</b>	<b>14,042</b>	<b>144,574</b>	<b>14,847</b>	<b>2,289,907</b>	<b>247,427</b>	<b>10,201,655</b>	<b>14,234,829</b>		
All returns, summary	15,395,769	36,710,844	15,249,995	36,346,934	336,796	66,057	267,499	17,913	181,606	48,144	2,960,556	315,766	12,615,839	18,897,022		
Under \$5,000	10,742,115	77,339,852	10,742,115	77,092,698	191,774	13,354	130,707	8,196	100,538	5,159	2,322,429	241,995	10,742,115	25,284,665		
\$5,000 under \$10,000	5,722,567	70,055,510	5,722,567	69,834,466	141,360	14,977	97,922	6,953	100,835	7,994	1,736,053	211,335	5,722,567	15,026,794		
\$10,000 under \$15,000	2,915,106	50,162,088	2,915,106	50,024,595	123,084	11,070	99,157	6,963	69,812	4,095	1,110,405	133,398	2,915,106	8,308,081		
\$15,000 under \$20,000	1,231,584	29,297,596	1,231,584	29,196,906	86,259	11,414	74,608	6,966	42,196	4,428	588,834	96,262	1,231,584	3,931,254		

Footnotes at end of table.



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

Size of adjusted gross income	Exemptions			Taxable income		Income tax before credits		Contributions to candidates credit		General tax credit		
	Total number of exemptions (15)	Amount (16)	Number of taxpayer exemptions (17)	Number of exemptions other than age or blindness (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)	Number of returns (25)	Amount (26)
<b>All returns, total</b> .....	<b>63,964,094</b>	<b>47,973,071</b>	<b>44,542,823</b>	<b>63,315,207</b>	<b>33,227,211</b>	<b>217,067,267</b>	<b>24,987,090</b>	<b>27,926,158</b>	<b>988,110</b>	<b>26,818</b>	<b>24,987,090</b>	<b>2,757,740</b>
Under \$2,000.....	7,959,396	5,969,547	6,889,516	7,958,271	4,214,480	12,497,768	2,629,474	187,193	*15,084	*350	2,629,474	79,652
\$2,000 under \$4,000.....	6,443,415	5,331,061	6,719,848	8,261,756	6,047,009	12,497,768	1,347,296	1,347,296	146,955	3,169	4,587,970	226,049
\$4,000 under \$6,000.....	7,947,115	5,960,336	5,723,620	7,669,885	5,062,774	16,763,808	4,567,990	2,586,881	142,883	3,123	4,527,568	373,764
\$6,000 under \$8,000.....	7,981,785	5,986,339	5,505,131	7,968,825	4,643,679	26,177,345	4,527,568	3,074,553	154,657	3,938	3,741,619	391,229
\$8,000 under \$10,000.....	6,365,177	4,773,883	4,222,891	6,302,929	3,300,012	25,428,169	3,374,619	3,074,553	180,312	5,527	2,793,122	410,338
\$10,000 under \$12,000.....	6,035,920	4,526,940	3,749,636	5,996,052	2,732,940	23,415,299	2,731,122	3,447,947	180,312	5,527	2,793,122	410,338
\$12,000 under \$14,000.....	4,980,707	3,735,530	3,089,576	4,955,178	2,103,571	23,508,873	2,103,571	3,447,947	77,276	2,224	2,103,571	361,309
\$14,000 under \$16,000.....	4,027,407	3,020,555	2,546,857	4,013,748	1,636,084	18,468,922	1,636,084	3,371,910	61,253	1,781	1,636,084	293,495
\$16,000 under \$18,000.....	3,443,023	2,582,267	2,058,492	3,428,116	1,255,314	16,698,693	1,255,314	3,069,301	91,793	2,182	1,255,314	230,014
\$18,000 under \$20,000.....	2,653,341	1,990,006	1,582,613	2,640,556	909,764	15,270,513	909,764	2,802,985	46,403	1,338	909,764	166,292
\$20,000 under \$25,000.....	2,986,963	2,240,222	1,761,839	2,978,014	884,051	17,285,440	884,051	2,988,434	2,025	884,051	161,969	
\$25,000 under \$30,000.....	885,724	664,293	536,343	884,073	268,952	6,557,054	268,952	1,284,356	16,806	268,952	49,069	
\$30,000 or more.....	256,121	192,091	156,461	256,004	78,571	2,358,496	78,571	527,919	9,161	415	78,571	14,560
<b>Taxable returns, total</b> .....	<b>42,721,984</b>	<b>32,041,473</b>	<b>29,957,693</b>	<b>42,419,366</b>	<b>23,025,556</b>	<b>201,670,709</b>	<b>23,025,558</b>	<b>27,760,246</b>	<b>974,552</b>	<b>26,576</b>	<b>23,025,556</b>	<b>2,644,425</b>
Under \$2,000.....	1,852,062	1,389,047	1,831,979	1,847,084	1,831,979	5,145,083	1,831,979	171,490	*15,084	*350	1,831,979	64,822
\$2,000 under \$4,000.....	4,319,923	3,239,842	4,052,389	4,287,592	3,933,538	16,666,635	3,933,538	2,266,734	142,140	3,151	3,933,538	182,234
\$4,000 under \$6,000.....	5,791,117	4,343,338	4,610,299	5,703,541	4,122,832	24,341,807	4,122,832	2,530,848	133,840	2,902	4,122,832	332,718
\$6,000 under \$8,000.....	5,752,504	4,314,378	4,040,363	5,690,266	3,298,748	25,088,850	3,298,748	3,066,611	154,657	3,938	3,298,748	383,287
\$8,000 under \$10,000.....	5,789,503	4,342,127	3,693,642	5,751,635	2,703,722	25,289,207	2,703,722	3,432,826	180,312	5,527	2,703,722	405,217
\$10,000 under \$12,000.....	4,973,120	3,729,840	3,087,890	4,947,591	2,102,728	23,504,391	2,102,728	3,447,134	77,276	2,224	2,102,728	361,048
\$12,000 under \$14,000.....	4,018,563	3,013,922	2,545,383	4,004,804	1,635,347	21,464,540	1,635,347	3,371,608	61,253	1,781	1,635,347	293,193
\$14,000 under \$16,000.....	3,443,023	2,582,267	2,058,492	3,428,116	1,255,314	18,698,693	1,255,314	3,069,301	91,793	2,182	1,255,314	230,014
\$16,000 under \$18,000.....	2,653,341	1,990,006	1,582,613	2,640,556	909,764	15,270,513	909,764	2,802,985	45,827	1,338	909,764	166,292
\$18,000 under \$20,000.....	2,986,963	2,240,222	1,761,839	2,978,014	884,051	17,285,440	884,051	2,988,434	2,025	884,051	161,969	
\$20,000 under \$25,000.....	885,724	664,293	536,343	884,073	268,952	6,557,054	268,952	1,284,356	16,806	268,952	49,069	
\$25,000 under \$30,000.....	256,121	192,091	156,461	256,004	78,571	2,358,496	78,571	527,919	9,161	415	78,571	14,560
<b>Total nontaxable returns</b> .....	<b>21,242,130</b>	<b>15,931,598</b>	<b>14,585,130</b>	<b>20,895,841</b>	<b>10,201,655</b>	<b>15,396,558</b>	<b>1,961,534</b>	<b>165,912</b>	<b>*13,558</b>	<b>*240</b>	<b>1,961,534</b>	<b>113,315</b>
All returns, summary												
Under \$5,000.....	20,122,615	15,091,961	16,275,342	19,789,607	12,615,839	23,093,330	4,688,476	621,854	65,022	1,153	4,688,476	163,305
\$5,000 under \$10,000.....	18,572,273	13,929,205	12,785,664	18,371,859	10,742,115	63,410,647	10,431,175	9,427	394,257	9,427	10,431,175	907,390
\$10,000 under \$15,000.....	13,245,172	9,933,879	8,204,299	13,176,808	5,722,567	60,121,631	5,720,749	8,615,915	293,832	8,632	5,720,749	930,567
\$15,000 under \$20,000.....	7,895,226	5,921,420	4,822,875	7,858,842	2,915,106	44,240,669	2,915,106	7,313,621	162,629	4,220	2,915,106	530,879
\$20,000 or more.....	4,128,808	3,096,606	2,454,643	4,118,091	1,231,584	26,200,990	1,231,584	4,800,709	72,370	3,184	1,231,584	225,599

Footnotes at end of table

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

Size of adjusted gross income	Total				Earned income credit				Refundable portion				Income tax after credits		Taxpayments			
	Used to offset income tax before credits		Total		Wholly refundable earned income credit		Total		Amount		Number of returns		Total		Amount		Number of returns	
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)				
<b>All returns, total.....</b>	<b>3,295,271</b>	<b>679,706</b>	<b>1,193,622</b>	<b>115,648</b>	<b>2,650,941</b>	<b>564,060</b>	<b>2,101,649</b>	<b>489,748</b>	<b>23,025,556</b>	<b>25,025,953</b>	<b>35,166,473</b>	<b>33,655,569</b>	<b>35,166,473</b>	<b>33,644,330</b>				
Under \$2,000.....	508,767	58,963	—	—	508,767	58,963	508,767	58,963	—	106,318	6,315,117	506,033	6,315,117	506,033				
\$2,000 under \$4,000.....	719,914	213,867	*9,828	*863	719,914	213,004	710,119	210,119	1,831,979	1,072,155	6,024,416	1,579,157	6,024,416	1,579,157				
\$4,000 under \$6,000.....	591,476	289,553	369,673	45,923	948,246	243,730	621,803	188,405	3,933,538	2,141,131	5,010,093	2,478,006	5,010,093	2,478,006				
\$6,000 under \$8,000.....	1,075,114	117,226	814,121	68,863	474,014	48,364	260,993	32,261	4,122,832	2,679,386	4,599,089	3,495,875	4,599,089	3,495,875				
\$8,000 under \$10,000.....	—	—	—	—	—	—	—	—	3,298,748	3,022,082	3,370,231	3,646,669	3,370,231	3,646,669				
\$10,000 under \$12,000.....	—	—	—	—	—	—	—	—	2,703,722	2,723,141	2,723,141	3,896,912	2,723,141	3,896,912				
\$12,000 under \$14,000.....	—	—	—	—	—	—	—	—	2,102,728	3,083,861	2,098,564	3,818,261	2,098,564	3,818,261				
\$14,000 under \$16,000.....	—	—	—	—	—	—	—	—	1,635,347	3,076,634	1,634,253	3,614,557	1,634,253	3,614,557				
\$16,000 under \$18,000.....	—	—	—	—	—	—	—	—	1,255,314	2,837,105	1,252,794	3,265,770	1,252,794	3,265,770				
\$18,000 under \$20,000.....	—	—	—	—	—	—	—	—	909,764	2,435,355	907,191	2,716,664	907,191	2,716,664				
\$20,000 under \$25,000.....	—	—	—	—	—	—	—	—	884,051	2,824,439	884,051	2,965,401	884,051	2,965,401				
\$25,000 under \$30,000.....	—	—	—	—	—	—	—	—	268,962	1,234,543	268,962	1,247,974	268,962	1,247,974				
\$30,000 or more.....	—	—	—	—	—	—	—	—	78,571	512,944	78,571	484,172	78,571	482,387				
<b>Taxable returns, total.....</b>	<b>644,330</b>	<b>63,291</b>	<b>644,330</b>	<b>63,291</b>	<b>2,850,941</b>	<b>564,060</b>	<b>2,101,649</b>	<b>489,748</b>	<b>23,025,556</b>	<b>25,025,953</b>	<b>22,886,177</b>	<b>31,579,763</b>	<b>22,886,177</b>	<b>31,568,504</b>				
Under \$2,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—				
\$2,000 under \$4,000.....	—	—	—	—	—	—	—	—	1,831,979	1,063,318	1,772,879	593,144	1,772,879	593,144				
\$4,000 under \$6,000.....	*43,230	*9,195	*43,230	*9,195	—	—	—	—	3,933,538	1,072,155	3,906,726	2,118,351	3,906,726	2,118,351				
\$6,000 under \$8,000.....	601,100	54,096	601,100	54,096	—	—	—	—	4,122,832	2,141,131	4,098,013	3,265,013	4,098,013	3,265,013				
\$8,000 under \$10,000.....	—	—	—	—	—	—	—	—	3,298,748	2,679,386	3,289,382	3,611,901	3,289,382	3,611,901				
\$10,000 under \$12,000.....	—	—	—	—	—	—	—	—	2,703,722	3,022,082	2,696,371	3,881,731	2,696,371	3,881,731				
\$12,000 under \$14,000.....	—	—	—	—	—	—	—	—	2,102,728	3,083,861	2,097,721	3,816,647	2,097,721	3,816,647				
\$14,000 under \$16,000.....	—	—	—	—	—	—	—	—	1,635,347	3,076,634	1,633,516	3,612,996	1,633,516	3,612,996				
\$16,000 under \$18,000.....	—	—	—	—	—	—	—	—	1,255,314	2,837,105	1,252,794	3,265,770	1,252,794	3,265,770				
\$18,000 under \$20,000.....	—	—	—	—	—	—	—	—	909,764	2,435,355	907,191	2,716,664	907,191	2,716,664				
\$20,000 under \$25,000.....	—	—	—	—	—	—	—	—	884,051	2,824,439	884,051	2,965,401	884,051	2,965,401				
\$25,000 under \$30,000.....	—	—	—	—	—	—	—	—	268,962	1,234,543	268,962	1,247,974	268,962	1,247,974				
\$30,000 or more.....	—	—	—	—	—	—	—	—	78,571	512,944	78,571	484,172	78,571	482,387				
<b>Total nontaxable returns.....</b>	<b>2,850,941</b>	<b>618,417</b>	<b>549,292</b>	<b>52,357</b>	<b>2,850,941</b>	<b>564,060</b>	<b>2,101,649</b>	<b>489,748</b>	<b>—</b>	<b>—</b>	<b>12,280,296</b>	<b>2,075,826</b>	<b>12,280,296</b>	<b>2,075,826</b>				
All returns, summary:	1,682,937	432,241	1,161,334	6,349	1,682,937	425,892	1,566,755	391,913	3,618,670	451,048	14,677,552	3,003,644	14,677,552	3,003,644				
Under \$5,000.....	1,612,334	247,467	1,077,440	109,299	968,004	138,168	534,894	97,835	9,568,427	5,547,097	10,641,394	8,642,097	10,641,394	8,642,097				
\$5,000 under \$10,000.....	—	—	—	—	—	—	—	—	5,691,769	7,676,516	5,707,761	9,587,380	5,707,761	9,587,380				
\$10,000 under \$15,000.....	—	—	—	—	—	—	—	—	2,915,106	6,778,522	2,908,182	7,724,921	2,908,182	7,724,921				
\$15,000 under \$20,000.....	—	—	—	—	—	—	—	—	1,231,584	4,571,927	1,231,584	4,697,547	1,231,584	4,697,547				
\$20,000 or more.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—				

Footnotes et end of table.

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

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

Size of adjusted gross income	Total		Tax due at time of filing		Balance due after remittance		Total overpayment		Overpayment refunded		Taxpayers with positive response to Presidential Election Campaign Fund question	
	Number of returns (41)	Amount (42)	Tax paid with return		Number of returns (45)		Amount (48)	Number of returns (47)	Amount (50)	Number of returns (51)	Number of 'Yes' boxes checked (52)	
			Number of returns (43)	Amount (44)	Number of returns (46)	Amount (49)						
<b>All returns, total</b> .....	<b>2,618,045</b>	<b>691,984</b>	<b>1,788,812</b>	<b>396,004</b>	<b>1,852,758</b>	<b>295,980</b>	<b>9,884,460</b>	<b>32,945,115</b>	<b>9,882,488</b>	<b>7,102,277</b>	<b>9,035,534</b>	
Under \$2,000 .....	84,286	4,802	74,537	4,213	19,058	589	564,330	6,392,994	564,330	481,292	481,292	
\$2,000 under \$4,000 .....	182,765	22,471	170,294	10,169	135,244	12,302	1,629,341	6,118,943	1,629,341	1,314,165	1,314,165	
\$4,000 under \$6,000 .....	222,606	41,009	181,597	22,263	178,132	18,746	1,671,969	4,900,377	1,671,969	1,246,318	1,246,318	
\$6,000 under \$8,000 .....	250,959	41,875	209,084	14,742	191,138	29,023	1,443,576	4,421,073	1,443,576	957,155	957,155	
\$8,000 under \$10,000 .....	277,975	41,559	236,416	19,256	214,878	22,303	1,009,082	3,123,673	1,009,082	856,684	856,684	
\$10,000 under \$12,000 .....	272,600	53,247	219,353	28,788	183,187	24,459	787,569	1,830,971	787,569	660,592	660,592	
\$12,000 under \$14,000 .....	279,389	77,176	202,213	45,489	203,144	31,687	615,205	1,356,695	615,205	505,074	505,074	
\$14,000 under \$16,000 .....	247,059	67,473	179,586	40,536	182,098	26,936	496,021	1,008,255	496,021	449,050	449,050	
\$16,000 under \$18,000 .....	260,742	86,969	173,773	47,475	194,081	39,494	368,243	649,022	368,243	440,418	440,418	
\$18,000 under \$20,000 .....	364,653	145,279	219,374	97,717	282,052	47,562	286,168	519,073	286,168	261,928	261,928	
\$20,000 under \$25,000 .....	122,368	64,429	57,939	40,439	97,446	23,991	77,851	146,594	77,851	85,059	85,059	
\$25,000 under \$30,000 .....	53,643	45,696	7,947	26,807	39,441	18,889	16,907	24,928	16,907	19,956	19,956	
\$30,000 or more .....	2,619,045	691,984	1,786,612	396,004	1,852,758	295,980	7,244,574	20,401,221	7,244,574	6,960,005	6,873,528	
<b>Taxable returns, total</b> .....	<b>2,619,045</b>	<b>691,984</b>	<b>1,786,612</b>	<b>396,004</b>	<b>1,852,758</b>	<b>295,980</b>	<b>7,244,574</b>	<b>20,401,221</b>	<b>7,244,574</b>	<b>6,960,005</b>	<b>6,873,528</b>	
Under \$2,000 .....	84,286	4,802	74,537	4,213	19,058	589	491,629	1,747,693	491,629	481,292	481,292	
\$2,000 under \$4,000 .....	182,765	22,471	170,294	10,169	135,244	12,302	1,068,584	3,750,773	1,068,584	1,225,773	1,225,773	
\$4,000 under \$6,000 .....	222,606	41,009	181,597	22,263	178,132	18,746	1,164,350	3,900,226	1,164,350	1,192,438	1,192,438	
\$6,000 under \$8,000 .....	250,959	41,875	209,084	14,742	191,138	29,023	974,314	3,042,824	974,314	957,155	957,155	
\$8,000 under \$10,000 .....	277,975	41,559	236,416	19,256	214,878	22,303	901,046	2,425,747	901,046	856,684	856,684	
\$10,000 under \$12,000 .....	272,600	53,247	219,353	28,788	183,187	24,459	785,955	1,830,128	785,955	660,592	660,592	
\$12,000 under \$14,000 .....	279,389	77,176	202,213	45,489	203,144	31,687	613,507	1,355,958	613,507	505,074	505,074	
\$14,000 under \$16,000 .....	247,059	67,473	179,586	40,536	182,098	26,936	496,021	1,008,255	496,021	449,050	449,050	
\$16,000 under \$18,000 .....	260,742	86,969	173,773	47,475	194,081	39,494	368,243	649,022	368,243	265,004	265,004	
\$18,000 under \$20,000 .....	364,653	145,279	219,374	97,717	282,052	47,562	286,168	519,073	286,168	261,928	261,928	
\$20,000 under \$25,000 .....	122,368	64,429	57,939	40,439	97,446	23,991	77,851	146,594	77,851	85,059	85,059	
\$25,000 under \$30,000 .....	53,643	45,696	7,947	26,807	39,441	18,889	16,907	24,928	16,907	19,956	19,956	
\$30,000 or more .....	2,619,045	691,984	1,786,612	396,004	1,852,758	295,980	7,244,574	20,401,221	7,244,574	6,960,005	6,873,528	
<b>Total non-taxable returns</b> .....	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,639,886</b>	<b>12,543,894</b>	<b>2,637,914</b>	<b>142,272</b>	<b>162,006</b>	
All returns, summary												
Under \$5,000 .....	160,712	13,057	147,655	8,902	63,590	4,154	2,991,544	14,815,272	2,989,573	1,056,459	1,056,459	
\$5,000 under \$10,000 .....	579,904	97,100	482,804	33,305	459,982	56,505	3,328,724	10,141,788	3,328,724	2,942,471	2,942,471	
\$10,000 under \$15,000 .....	686,546	131,262	555,284	45,737	524,828	60,367	2,041,887	5,033,573	2,041,887	1,803,563	1,803,563	
\$15,000 under \$20,000 .....	651,219	195,161	456,058	47,837	485,419	84,512	1,141,378	2,263,887	1,141,378	932,841	932,841	
\$20,000 or more .....	540,664	255,405	285,259	164,963	418,939	90,441	380,926	690,595	380,926	366,943	366,943	

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

NOTE: Detail may not add to total due to rounding.

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

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

Tax status and size of income under alternative concepts	Number of returns	Amount of income	Tax preferences excluded from adjusted gross income <sup>1</sup>		Investment interest per income concept <sup>2</sup>		Adjusted gross income less deficit	Itemized deduction per income concept			
			Number of returns	Amount	Number of returns	Amount		Total <sup>3</sup>		Interest paid deduction <sup>4</sup>	
								Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
<b>Part I—All Returns</b>											
<b>Size of adjusted gross income</b>											
Total .....	89,771,551	1,302,447,386	15,596,939	29,361,431	15,693,307	8,010,834	1,302,447,386	25,756,298	164,432,406	23,543,848	60,681,144
Under \$200,000	89,703,045	1,277,247,521	15,533,080	24,514,089	15,843,880	7,117,602	1,277,247,521	25,689,003	159,236,751	23,488,151	59,469,694
\$200,000 under \$500,000	59,884	16,711,100	55,554	2,563,958	42,968	552,368	16,711,100	58,756	3,173,563	48,473	814,585
\$500,000 under \$1,000,000	6,581	4,382,486	6,332	1,054,687	4,895	175,627	4,382,486	6,515	997,139	5,346	212,114
\$1,000,000 or more	2,041	4,106,279	1,973	1,228,697	1,564	165,237	4,106,279	2,024	1,024,953	1,678	184,751
<b>Size of expanded income<sup>5</sup></b>											
Total .....	89,771,551	1,323,477,415	15,596,939	29,361,431	15,846,227	8,331,402	1,302,447,386	25,756,294	156,101,004	21,857,246	52,349,742
Under \$200,000	89,686,414	1,289,763,109	15,516,382	22,254,914	15,786,024	7,460,956	1,274,969,151	25,673,566	151,406,049	21,814,904	52,029,115
\$200,000 under \$500,000	72,300	20,267,585	68,033	3,186,737	50,862	544,691	17,625,538	70,159	2,773,397	36,803	264,120
\$500,000 under \$1,000,000	9,392	6,277,852	9,147	1,571,302	6,775	184,416	4,890,967	9,202	878,574	4,142	38,099
\$1,000,000 or more	3,445	7,168,868	3,377	2,348,477	2,566	141,339	4,961,731	3,367	1,042,984	1,397	18,408
<b>Size of adjusted gross income plus tax preferences</b>											
Total .....	89,771,551	1,331,808,817	15,596,939	29,361,431	15,846,227	8,331,402	1,302,447,386	25,756,298	164,432,406	23,543,848	60,681,144
Under \$200,000	89,681,285	1,296,071,336	15,511,320	22,084,429	15,780,895	7,222,741	1,273,986,907	25,688,440	158,435,004	23,471,045	59,210,550
\$200,000 under \$500,000	76,664	21,522,397	72,334	3,273,679	55,226	664,315	18,248,719	74,523	3,559,220	61,656	958,543
\$500,000 under \$1,000,000	9,929	6,622,564	9,680	1,587,160	7,312	214,446	5,035,404	9,739	1,112,774	7,943	259,282
\$1,000,000 or more	3,673	7,592,519	3,605	2,416,163	2,794	229,900	5,176,356	3,596	1,325,409	3,004	252,769
<b>Size of adjusted gross income less investment interest</b>											
Total .....	89,771,551	1,294,436,552	15,596,939	29,361,431	15,693,307	8,010,834	1,302,447,386	25,756,294	156,421,572	21,900,257	52,870,310
Under \$200,000	89,707,359	1,270,877,778	15,537,327	24,750,369	15,648,194	7,373,973	1,278,251,750	25,693,314	152,323,314	21,867,429	52,394,170
\$200,000 under \$500,000	56,176	15,658,104	51,909	2,427,765	39,260	418,956	16,077,060	55,048	2,497,164	29,313	229,473
\$500,000 under \$1,000,000	6,122	4,071,741	5,877	1,001,448	4,436	133,542	4,205,283	6,055	794,207	2,772	33,281
\$1,000,000 or more	1,894	3,828,929	1,826	1,181,849	1,417	84,364	3,913,293	1,877	806,887	743	13,386
<b>Part II—Taxable Returns</b>											
<b>Size of adjusted gross income</b>											
Total .....	68,688,305	1,241,202,685	13,646,486	27,421,695	15,193,787	7,605,758	1,241,202,685	24,614,256	156,646,479	22,638,864	57,855,277
Under \$200,000	68,619,897	1,216,032,313	13,582,685	22,575,266	15,144,414	6,713,736	1,216,032,313	24,547,041	151,463,496	22,583,432	56,846,683
\$200,000 under \$500,000	59,796	16,688,841	55,500	2,563,082	42,919	551,548	16,688,841	58,684	3,165,416	48,413	813,006
\$500,000 or more	8,612	8,481,531	8,301	2,283,347	6,454	340,475	8,481,531	8,531	2,017,567	7,019	395,587
<b>Size of expanded income<sup>5</sup></b>											
Total .....	68,688,305	1,260,713,271	13,646,486	27,421,695	15,341,725	7,911,109	1,241,202,685	24,614,252	148,735,370	21,026,767	49,944,168
Under \$200,000	68,603,273	1,227,031,484	13,565,995	20,321,999	15,281,570	7,041,550	1,213,751,035	24,531,597	144,051,061	20,984,470	49,624,858
\$200,000 under \$500,000	72,206	20,242,971	67,972	3,181,312	50,819	544,139	17,605,798	70,094	2,767,182	36,762	263,291
\$500,000 or more	12,826	13,438,815	12,519	3,918,383	9,336	325,420	9,845,852	12,561	1,917,127	5,535	56,019
<b>Size of adjusted gross income plus tax preferences</b>											
Total .....	68,688,305	1,268,624,380	13,646,486	27,421,695	15,341,725	7,911,109	1,241,202,685	24,614,256	156,646,479	22,638,864	57,855,277
Under \$200,000	68,598,152	1,232,922,101	13,560,940	20,151,724	15,276,449	6,804,080	1,212,770,377	24,526,479	150,662,188	22,566,327	56,387,916
\$200,000 under \$500,000	76,564	21,496,624	72,268	3,268,056	55,177	663,386	18,228,568	74,452	3,551,636	61,597	956,666
\$500,000 or more	13,589	14,205,654	13,278	4,001,914	10,099	443,642	10,203,740	13,325	2,432,656	10,940	510,494
<b>Size of adjusted gross income less investment interest</b>											
Total .....	68,688,305	1,233,596,927	13,646,486	27,421,695	15,193,787	7,605,758	1,241,202,685	24,614,252	149,040,721	21,068,968	50,249,519
Under \$200,000	68,624,203	1,210,065,125	13,586,925	22,811,153	15,148,720	6,969,462	1,217,034,587	24,551,344	144,952,794	21,036,185	49,974,741
\$200,000 under \$500,000	56,094	15,637,157	**59,561	**4,610,542	39,217	418,425	16,055,582	54,982	2,490,563	29,271	228,621
\$500,000 or more	8,008	7,894,645	**	**	5,850	217,871	8,112,517	7,926	1,597,364	3,512	46,156

Footnotes at end of table

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

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

Tax status and size of income under alternative concepts	Number of returns	Amount of income	Tax preferences excluded from adjusted gross income <sup>1</sup>		Investment interest per income concept <sup>2</sup>		Adjusted gross income less deficit	Itemized deductions per income concept			
			Number of returns	Amount	Number of returns	Amount		Total <sup>3</sup>		Interest paid deduction <sup>4</sup>	
								Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>Part III —Nontaxable returns</b>											
<b>Size of adjusted gross income</b>											
<b>Total</b> .....	<b>21,083,246</b>	<b>61,244,701</b>	<b>1,950,453</b>	<b>1,939,736</b>	<b>499,520</b>	<b>405,076</b>	<b>61,244,701</b>	<b>1,142,042</b>	<b>7,765,927</b>	<b>904,784</b>	<b>2,825,867</b>
Under \$200,000 .....	21,083,148	61,215,208	1,950,395	1,938,823	499,466	403,867	61,215,208	1,141,962	7,773,254	904,719	2,823,011
\$200,000 under \$500,000 .....	88	22,259	54	876	49	820	22,259	72	8,148	60	1,579
\$500,000 or more .....	10	7,234	4	37	5	389	7,234	9	4,525	5	1,278
<b>Size of expanded income<sup>5</sup></b>											
<b>Total</b> .....	<b>21,083,246</b>	<b>62,764,144</b>	<b>1,950,453</b>	<b>1,939,736</b>	<b>504,502</b>	<b>420,283</b>	<b>61,244,701</b>	<b>1,142,042</b>	<b>7,365,634</b>	<b>830,479</b>	<b>2,405,574</b>
Under \$200,000 .....	21,083,141	62,731,625	1,950,387	1,932,915	504,454	419,406	61,218,116	1,141,969	7,354,988	830,434	2,404,256
\$200,000 under \$500,000 .....	94	24,613	61	5,425	43	552	19,740	65	6,216	41	830
\$500,000 or more .....	11	7,905	5	1,396	5	336	6,845	8	4,431	4	488
<b>Size of adjusted gross income plus tax preferences</b>											
<b>Total</b> .....	<b>21,083,246</b>	<b>63,184,437</b>	<b>1,950,453</b>	<b>1,939,739</b>	<b>504,502</b>	<b>420,283</b>	<b>61,244,701</b>	<b>1,142,042</b>	<b>7,785,927</b>	<b>904,784</b>	<b>2,825,867</b>
Under \$200,000 .....	21,083,133	63,149,235	1,950,380	1,932,705	504,446	418,661	61,216,530	1,141,961	7,772,816	904,718	2,822,634
\$200,000 under \$500,000 .....	100	25,773	66	5,623	49	929	20,150	71	7,584	59	1,676
\$500,000 or more .....	13	9,429	7	1,409	7	704	8,020	10	5,527	7	1,557
<b>Size of adjusted gross income less investment interest</b>											
<b>Total</b> .....	<b>21,083,246</b>	<b>60,839,625</b>	<b>1,950,453</b>	<b>1,939,736</b>	<b>499,520</b>	<b>405,078</b>	<b>61,244,701</b>	<b>1,142,042</b>	<b>7,380,651</b>	<b>831,289</b>	<b>2,420,791</b>
Under \$200,000 .....	21,083,156	60,812,653	1,950,402	1,939,216	499,474	404,511	61,217,164	1,141,970	7,370,520	831,244	2,419,428
\$200,000 under \$500,000 .....	82	20,947	**51	**521	43	531	21,478	66	6,602	42	852
\$500,000 or more .....	8	6,024	**	**	3	35	6,059	6	3,730	3	510

Footnotes at end of table

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

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

Tax status and size of income under alternative concepts	Itemized deductions per income concept—Continued										
	Taxes paid deduction		Contributions deduction		Medical and dental expense deduction		Total miscellaneous deductions		Zero bracket amount		Exemption amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>Part I—All Returns</b>											
<b>Size of adjusted gross income</b>											
Total	25,616,919	59,506,835	23,939,571	19,891,249	17,077,783	12,203,683	21,862,475	12,349,195	85,280,660	215,787,307	164,900,772
Under \$200,000	25,549,713	57,718,847	23,873,980	18,002,928	17,843,793	12,151,849	21,803,143	11,893,432	85,212,373	215,577,031	164,719,314
\$200,000 under \$500,000	58,687	1,184,604	57,224	853,761	29,605	43,827	51,537	276,786	59,724	184,338	159,505
\$500,000 under \$1,000,000	6,499	320,832	6,374	363,603	3,324	6,710	5,941	33,880	6,545	19,907	16,822
\$1,000,000 or more	2,020	282,552	1,993	470,956	1,061	1,597	1,854	85,097	2,018	6,032	5,132
<b>Size of expanded income<sup>5</sup></b>											
Total	25,616,919	59,506,835	23,939,571	19,891,249	17,077,783	12,203,683	21,862,475	12,349,195	85,280,660	215,787,307	164,900,772
Under \$200,000	25,534,272	57,512,279	23,859,242	17,881,344	17,835,294	12,140,349	21,789,971	11,842,963	85,196,160	215,527,467	164,678,689
\$200,000 under \$500,000	70,103	1,284,422	68,072	872,869	35,858	52,642	61,106	299,344	71,860	221,452	189,431
\$500,000 under \$1,000,000	9,184	353,995	8,948	378,408	4,833	8,154	8,336	99,919	9,280	28,259	24,011
\$1,000,000 or more	3,360	356,140	3,309	558,628	1,798	2,839	3,062	106,969	3,360	10,129	8,642
<b>Size of adjusted gross income plus excluded tax preferences</b>											
Total	25,616,919	59,506,835	23,939,571	19,891,249	17,077,783	12,203,683	21,862,475	12,349,195	85,280,660	215,787,307	164,900,772
Under \$200,000	25,529,155	57,442,230	23,854,203	17,830,961	17,832,844	12,138,167	21,785,251	11,813,096	85,191,263	215,512,277	164,664,521
\$200,000 under \$500,000	74,455	1,330,885	72,359	898,819	37,931	53,975	65,082	317,018	76,032	234,407	201,521
\$500,000 under \$1,000,000	9,721	362,759	9,475	379,129	5,090	8,852	8,871	102,752	9,798	29,860	25,485
\$1,000,000 or more	3,588	370,982	3,534	582,340	1,918	2,988	3,271	116,330	3,567	10,763	9,245
<b>Size of adjusted gross income less investment interest</b>											
Total	25,616,919	59,506,835	23,939,571	19,891,249	17,077,783	12,203,683	21,862,475	12,349,195	85,280,660	215,787,307	164,900,772
Under \$200,000	25,554,016	57,793,062	23,878,205	18,058,918	17,845,925	12,155,008	21,807,010	11,922,156	85,216,548	215,589,924	164,731,361
\$200,000 under \$500,000	54,990	1,133,853	53,593	831,188	27,782	41,351	48,249	261,299	56,124	173,225	149,099
\$500,000 under \$1,000,000	6,040	311,228	5,926	353,567	3,093	6,186	5,505	89,945	6,100	18,521	15,581
\$1,000,000 or more	1,873	268,692	1,847	447,575	983	1,438	1,711	75,795	1,888	5,638	4,731
<b>Part II—Taxable Returns</b>											
<b>Size of adjusted gross income</b>											
Total	24,532,463	57,993,794	23,062,551	18,990,830	16,982,485	10,302,402	21,057,378	11,504,178	68,656,434	188,824,744	132,081,734
Under \$200,000	24,465,325	56,207,045	22,997,025	17,303,388	16,948,529	10,250,450	20,998,105	11,055,930	68,588,230	188,614,714	131,900,546
\$200,000 under \$500,000	58,626	1,183,436	57,164	853,219	29,574	43,650	51,483	272,106	59,649	184,115	159,267
\$500,000 or more	6,512	603,314	8,362	834,223	4,382	8,302	7,790	176,141	8,555	25,914	21,920
<b>Size of expanded income<sup>5</sup></b>											
Total	24,532,463	57,993,794	23,062,551	18,990,830	16,982,485	10,302,402	21,057,378	11,504,178	68,656,434	188,824,744	132,081,734
Under \$200,000	24,449,877	56,000,318	22,982,280	17,181,766	16,940,028	10,238,950	20,984,927	11,006,168	68,572,011	188,565,132	131,859,929
\$200,000 under \$500,000	70,048	1,283,528	68,019	872,382	35,829	52,492	61,059	296,489	71,790	221,244	189,182
\$500,000 or more	12,538	709,948	12,252	936,682	6,628	10,960	11,392	203,518	12,633	38,368	32,623
<b>Size of adjusted gross income plus excluded tax preferences</b>											
Total	24,532,463	57,993,794	23,062,551	18,990,830	16,982,485	10,302,402	21,057,378	11,504,178	68,656,434	188,824,744	132,081,734
Under \$200,000	24,444,768	55,930,464	22,977,249	17,131,446	16,937,580	10,236,768	20,980,213	10,975,594	68,567,120	188,549,961	131,845,784
\$200,000 under \$500,000	74,394	1,329,785	72,299	898,272	37,901	53,825	65,030	312,888	75,958	234,185	201,257
\$500,000 or more	13,301	733,545	13,003	961,113	7,004	11,808	12,135	215,694	13,356	40,598	34,693
<b>Size of adjusted gross income less investment interest</b>											
Total	24,532,463	57,993,794	23,062,551	18,990,830	16,982,485	10,302,402	21,057,378	11,504,178	68,656,434	188,824,744	132,081,734
Under \$200,000	24,469,620	56,280,977	23,001,242	17,359,320	16,950,658	10,253,581	21,001,965	11,084,175	68,592,399	188,627,589	131,912,571
\$200,000 under \$500,000	54,935	1,132,959	53,540	830,701	31,827	48,201	58,201	257,080	56,053	173,016	148,875
\$500,000 or more	7,908	579,858	7,769	800,809	**	**	7,212	162,921	7,982	24,140	20,288

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

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

Tax status and size of income under alternative Concepts	Itemized deductions per income concept—Continued								Zero bracket amount		Exemption amount
	Taxes paid deduction		Contributions deduction		Medical and dental expense deduction		Total miscellaneous deductions		Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>Part III —Nontaxable returns</b>											
<b>Size of adjusted gross income</b>											
<b>Total</b> .....	<b>1,084,456</b>	<b>1,513,041</b>	<b>877,020</b>	<b>700,418</b>	<b>895,298</b>	<b>1,901,581</b>	<b>805,097</b>	<b>845,020</b>	<b>18,824,228</b>	<b>26,962,563</b>	<b>32,819,039</b>
Under \$200,000	1,084,388	1,511,802	876,955	699,540	895,264	1,901,399	805,038	837,502	16,624,143	26,962,316	32,818,768
\$200,000 under \$500,000	61	1,168	60	543	31	178	54	4,681	75	223	238
\$500,000 or more	7	71	5	336	3	4	5	2,837	8	24	33
<b>Size of expanded income<sup>3</sup></b>											
<b>Total</b> .....	<b>1,084,456</b>	<b>1,513,041</b>	<b>877,020</b>	<b>700,418</b>	<b>895,298</b>	<b>1,901,581</b>	<b>805,097</b>	<b>845,020</b>	<b>18,824,226</b>	<b>26,962,563</b>	<b>32,819,039</b>
Under \$200,000	1,084,395	1,511,960	876,962	699,578	895,266	1,901,399	805,044	837,794	16,624,149	26,962,335	32,818,760
\$200,000 under \$500,000	55	894	53	487	29	150	47	3,855	70	208	249
\$500,000 or more	6	187	5	353	3	32	6	3,371	7	20	29
<b>Size of adjusted gross income plus excluded tax preferences</b>											
<b>Total</b> .....	<b>1,084,456</b>	<b>1,513,041</b>	<b>877,020</b>	<b>700,418</b>	<b>895,298</b>	<b>1,901,581</b>	<b>805,097</b>	<b>845,020</b>	<b>18,824,226</b>	<b>26,962,563</b>	<b>32,819,039</b>
Under \$200,000	1,084,387	1,511,765	876,954	699,515	895,264	1,901,399	805,038	837,502	16,624,143	26,962,316	32,818,737
\$200,000 under \$500,000	61	1,080	60	547	30	150	52	4,130	74	222	264
\$500,000 or more	8	196	6	357	4	32	7	3,387	9	25	37
<b>Size of adjusted gross income less investment interest</b>											
<b>Total</b> .....	<b>1,084,456</b>	<b>1,513,041</b>	<b>877,020</b>	<b>700,418</b>	<b>895,298</b>	<b>1,901,581</b>	<b>805,097</b>	<b>845,020</b>	<b>18,824,226</b>	<b>26,962,563</b>	<b>32,819,039</b>
Under \$200,000	1,084,396	1,512,085	876,963	699,598	895,267	1,901,427	805,045	837,981	16,624,149	26,962,335	32,818,790
\$200,000 under \$500,000	55	894	53	487	**31	**154	48	4,219	71	209	224
\$500,000 or more	5	62	4	333	**	**	4	2,820	6	19	25

Footnotes at end of table

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

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

Tax status and size of income under alternative concepts	Taxable income <sup>a</sup>		Income tax before credits		Additional tax for tax preferences		Tax credits				Total income tax
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total		Foreign tax credit		
							Number of returns	Amount	Number of returns	Amount	
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
<b>Part I—All Returns</b>											
<b>Size of adjusted gross income</b>											
Total .....	85,280,660	1,062,190,322	73,087,283	203,803,653	495,332	1,514,475	73,078,848	17,085,591	278,267	901,030	168,232,537
Under \$200,000	85,212,373	1,042,137,731	73,019,034	192,862,171	479,093	1,058,257	73,008,599	16,621,633	269,068	788,644	177,318,794
\$200,000 under \$500,000	59,724	13,571,996	59,692	6,980,529	13,278	230,156	59,692	314,282	7,398	62,144	6,896,404
\$500,000 under \$1,000,000	6,545	3,392,522	6,542	1,982,807	2,154	101,825	6,542	82,491	1,277	22,131	2,002,141
\$1,000,000 or more	2,018	3,088,073	2,015	1,958,146	807	124,237	2,015	67,185	524	28,111	2,015,197
<b>Size of expanded income<sup>b</sup></b>											
Total .....	85,280,660	1,062,190,322	73,087,283	203,803,653	495,332	1,514,475	73,076,848	17,085,591	278,267	901,030	168,232,537
Under \$200,000	85,196,160	1,040,171,457	73,002,840	192,007,268	463,312	797,391	72,992,405	16,572,165	267,836	789,228	176,232,493
\$200,000 under \$500,000	71,860	14,367,779	71,815	7,203,454	25,071	298,938	71,815	333,698	8,113	59,292	7,168,693
\$500,000 under \$1,000,000	9,280	3,845,679	9,271	2,192,391	4,798	162,253	9,271	92,897	1,553	22,574	2,261,747
\$1,000,000 or more	3,360	3,805,407	3,357	2,400,540	2,151	255,894	3,357	86,831	765	29,936	2,569,603
<b>Size of adjusted gross income plus tax preferences</b>											
Total .....	85,280,660	1,062,190,322	73,087,283	203,803,653	495,332	1,514,475	73,076,848	17,085,591	278,287	901,030	168,232,537
Under \$200,000	85,191,263	1,039,605,401	72,997,961	191,758,043	460,503	774,098	72,987,526	16,555,863	267,432	786,778	175,976,278
\$200,000 under \$500,000	76,032	14,759,286	75,973	7,359,098	27,441	308,680	75,973	344,498	8,377	60,734	7,323,280
\$500,000 under \$1,000,000	9,798	3,941,284	9,787	2,240,112	5,061	163,566	9,787	94,995	1,650	23,044	2,308,683
\$1,000,000 or more	3,567	3,884,350	3,562	2,446,399	2,327	268,131	3,562	90,234	808	30,474	2,624,296
<b>Size of adjusted gross income less investment interest</b>											
Total .....	85,280,660	1,062,190,322	73,087,283	203,803,653	495,332	1,514,475	73,076,848	17,085,591	278,267	901,030	168,232,537
Under \$200,000	85,216,548	1,042,697,124	73,023,186	193,139,610	481,097	1,092,831	73,012,751	16,639,192	269,558	791,426	177,593,249
\$200,000 under \$500,000	56,124	13,184,827	56,113	6,817,998	11,599	212,216	56,113	302,921	7,022	60,510	6,727,293
\$500,000 under \$1,000,000	6,100	3,284,212	6,097	1,926,943	1,929	95,074	6,097	79,067	1,199	21,430	1,942,950
\$1,000,000 or more	1,888	3,024,159	1,887	1,919,101	707	114,353	1,887	64,411	487	27,665	1,969,044
<b>Part II—Taxable Returns</b>											
<b>Size of adjusted gross income</b>											
Total .....	68,656,434	1,027,301,022	68,645,866	202,270,173	495,332	1,514,475	68,635,431	15,552,111	241,838	721,943	168,232,537
Under \$200,000	68,588,230	1,007,267,609	68,577,696	191,357,962	479,093	1,058,257	68,567,261	15,097,425	232,477	615,090	177,318,794
\$200,000 under \$500,000	59,649	13,556,415	59,620	6,973,114	13,278	230,156	59,620	306,867	7,366	58,447	6,896,404
\$500,000 or more	8,555	6,476,997	8,550	3,939,097	2,961	226,062	8,550	147,820	1,795	48,406	4,017,338
<b>Size of expanded income<sup>b</sup></b>											
Total .....	68,656,434	1,027,301,022	68,645,866	202,270,173	495,332	1,514,475	68,635,431	15,552,111	241,638	721,943	168,232,537
Under \$200,000	68,572,011	1,005,300,832	68,561,496	190,482,858	463,312	797,391	68,551,061	15,047,755	231,245	615,674	176,232,493
\$200,000 under \$500,000	71,790	14,352,292	71,747	7,196,047	25,071	298,938	71,747	326,291	8,080	55,421	7,168,693
\$500,000 or more	12,633	7,647,898	12,623	4,591,269	6,949	418,147	12,623	178,065	2,313	50,849	4,831,350
<b>Size of adjusted gross income plus tax preferences</b>											
Total .....	68,656,434	1,027,301,022	68,645,866	202,270,173	495,332	1,514,475	68,635,431	15,552,111	241,638	721,943	168,232,537
Under \$200,000	68,567,120	1,004,735,280	68,556,623	190,233,834	460,503	774,098	68,546,188	15,031,655	230,841	613,224	175,976,278
\$200,000 under \$500,000	75,958	14,743,705	75,901	7,351,683	27,441	308,680	75,901	337,083	8,345	57,037	7,323,280
\$500,000 or more	13,356	7,822,037	13,342	4,684,655	7,388	431,697	13,342	183,373	2,452	51,682	4,932,979
<b>Size of adjusted gross income less investment interest</b>											
Total .....	68,656,434	1,027,301,022	68,645,866	202,270,173	495,332	1,514,475	68,635,431	15,552,111	241,638	721,943	168,232,537
Under \$200,000	68,592,399	1,007,826,498	68,581,842	191,615,200	481,097	1,092,831	68,571,407	15,114,782	232,968	617,872	177,593,249
\$200,000 under \$500,000	56,053	13,169,338	56,045	6,810,591	11,599	212,216	56,045	295,514	6,989	56,638	6,727,293
\$500,000 or more	7,982	6,305,184	7,979	3,844,382	2,636	209,427	7,979	141,815	1,681	47,433	3,911,994

Footnotes at end of table



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

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

Tax status and size of income under alternative concepts	Taxable income		Income tax before credits		Additional tax for tax preferences		Tax credits				Total income tax
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total		Foreign tax credit		
							Number of returns	Amount	Number of returns	Amount	
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
<b>Part III —Nontaxable returns</b>											
<b>Size of adjusted gross income</b>											
<b>Total</b> .....	<b>16,624,226</b>	<b>34,889,300</b>	<b>4,441,417</b>	<b>1,533,479</b>	—	—	<b>4,441,417</b>	<b>1,533,479</b>	<b>36,629</b>	<b>179,087</b>	—
Under \$200,000	16,624,143	34,870,121	4,441,338	1,524,208	—	—	4,441,338	1,524,208	36,591	173,554	—
\$200,000 under \$500,000	75	15,581	72	7,415	—	—	72	7,415	32	3,697	—
\$500,000 or more	8	3,597	7	1,856	—	—	7	1,856	6	1,836	—
<b>Size of expanded income<sup>1</sup></b>											
<b>Total</b> .....	<b>16,624,226</b>	<b>34,889,300</b>	<b>4,441,417</b>	<b>1,533,479</b>	—	—	<b>4,441,417</b>	<b>1,533,479</b>	<b>36,629</b>	<b>179,087</b>	—
Under \$200,000	16,624,149	34,870,625	4,441,344	1,524,410	—	—	4,441,344	1,524,410	36,591	173,554	—
\$200,000 under \$500,000	70	15,487	68	7,407	—	—	68	7,407	33	3,872	—
\$500,000 or more	7	3,187	5	1,663	—	—	5	1,663	5	1,662	—
<b>Size of adjusted gross income plus tax preferences</b>											
<b>Total</b> .....	<b>16,624,226</b>	<b>34,889,300</b>	<b>4,441,417</b>	<b>1,533,479</b>	—	—	<b>4,441,417</b>	<b>1,533,479</b>	<b>36,629</b>	<b>179,087</b>	—
Under \$200,000	16,624,143	34,870,121	4,441,338	1,524,208	—	—	4,441,338	1,524,208	36,591	173,554	—
\$200,000 under \$500,000	74	15,580	72	7,415	—	—	72	7,415	32	3,697	—
\$500,000 or more	9	3,598	7	1,856	—	—	7	1,856	6	1,836	—
<b>Size of adjusted gross income less investment interest</b>											
<b>Total</b> .....	<b>16,624,226</b>	<b>34,889,300</b>	<b>4,441,417</b>	<b>1,533,479</b>	—	—	<b>4,441,417</b>	<b>1,533,479</b>	<b>36,629</b>	<b>179,087</b>	—
Under \$200,000	16,624,149	34,870,625	4,441,344	1,524,410	—	—	4,441,344	1,524,410	36,591	173,554	—
\$200,000 under \$500,000	71	15,488	68	7,407	—	—	68	7,407	33	3,872	—
\$500,000 or more	6	3,186	5	1,663	—	—	5	1,663	5	1,662	—

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

<sup>1</sup>The sum of excluded net long-term capital gains, dividend exclusion and, to the extent reported, other tax preferences from Form 4625. The itemized deduction tax preference is not included in this concept.

<sup>2</sup>Investment interest, for the purpose of this table, is defined as interest deducted (excluding home mortgage interest) limited to the amount of investment income.

<sup>3</sup>In the case of the "Adjusted Gross Income" and "Adjusted Gross Income Plus Excluded Tax Preferences" lines, this is total itemized deductions as transcribed from Schedule A. In the case of the "Expanded Income" and the

"Adjusted Gross Income Less Investment Interest" lines, this is total itemized deductions minus investment interest.

<sup>4</sup>In the case of the "Adjusted Gross Income" and "Adjusted Gross Income Plus Excluded Tax Preferences" lines, this is interest deducted as transcribed from the tax return. In the case of the "Expanded Income" and the

"Adjusted Gross Income Less Investment Interest" lines, this is interest deducted minus investment interest.

<sup>5</sup>Adjusted gross income plus excluded tax preferences minus investment interest.

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

Table 1.12—Selected Income Items by Size of Specified Income

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

Size of specified income item	Adjusted gross income		Deficit		Salaries and wages		Business and profession	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Net profit	
							Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total</b>	<b>89,247,480</b>	<b>1,309,918,739</b>	<b>484,306</b>	<b>7,471,354</b>	<b>80,278,349</b>	<b>1,090,291,855</b>	<b>6,160,518</b>	<b>61,413,700</b>
\$1 under \$1,000	3,487,295	2,023,096	123,296	60,333	4,227,743	2,303,895	1,276,340	557,477
\$1,000 under \$2,000	4,999,609	7,473,213	47,919	72,025	5,161,933	7,692,687	730,771	1,068,747
\$2,000 under \$3,000	4,680,830	11,705,483	57,891	143,709	4,586,024	11,471,513	529,772	1,312,325
\$3,000 under \$4,000	4,553,366	15,907,472	32,426	113,035	4,192,960	14,594,013	426,172	1,488,658
\$4,000 under \$5,000	3,991,026	17,943,794	35,970	160,583	3,449,134	15,499,639	346,937	1,552,292
\$5,000 under \$6,000	4,403,902	24,317,061	16,146	99,160	3,814,026	21,057,751	257,722	1,411,764
\$6,000 under \$7,000	4,401,697	28,607,922	10,827	71,170	3,733,032	24,227,121	255,080	1,654,025
\$7,000 under \$8,000	3,849,675	28,868,719	13,394	100,706	3,217,670	24,109,231	211,901	1,591,810
\$8,000 under \$9,000	3,699,146	31,367,198	8,220	70,008	3,086,394	26,177,583	206,389	1,753,760
\$9,000 under \$10,000	3,230,856	30,649,637	12,289	116,460	2,783,289	26,368,943	163,456	1,549,277
\$10,000 under \$11,000	3,152,904	33,100,725	9,983	103,078	2,855,596	29,994,693	141,091	1,478,407
\$11,000 under \$12,000	2,947,780	33,905,286	12,352	143,348	2,668,000	30,668,158	126,149	1,448,808
\$12,000 under \$13,000	2,913,381	36,397,341	11,071	137,049	2,530,662	31,600,288	112,166	1,398,144
\$13,000 under \$14,000	2,668,149	35,995,235	4,135	55,686	2,329,057	31,434,230	113,270	1,528,885
\$14,000 under \$15,000	2,559,385	37,132,041	4,010	57,907	2,316,099	33,591,647	86,898	1,258,077
\$15,000 under \$20,000	11,408,934	198,794,563	22,369	380,870	10,598,712	184,615,299	347,713	6,015,059
\$20,000 under \$25,000	8,552,615	190,941,609	10,365	236,958	7,659,973	170,966,350	218,566	4,862,533
\$25,000 under \$30,000	5,386,257	146,822,233	12,213	326,651	4,804,629	131,068,555	146,881	4,020,377
\$30,000 under \$50,000	6,535,452	238,969,911	16,413	606,165	5,212,543	188,785,929	288,474	11,016,974
\$50,000 under \$100,000	1,471,406	96,283,476	12,218	844,719	876,266	56,829,076	147,472	9,864,897
\$100,000 under \$200,000	285,309	37,512,860	6,511	887,225	149,117	19,452,188	23,243	2,990,622
\$200,000 under \$500,000	59,884	16,711,100	3,025	905,109	23,814	6,393,587	3,484	964,022
\$500,000 under \$1,000,000	6,581	4,382,486	766	530,194	1,403	903,471	415	279,544
\$1,000,000 or more	2,041	4,106,279	497	1,259,205	273	486,008	156	347,200

Size of specified income item	Business and profession		Farm				Partnership	
	Number of returns	Amount	Net profit		Net loss		Net profit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total</b>	<b>2,033,857</b>	<b>7,867,195</b>	<b>1,318,651</b>	<b>11,034,552</b>	<b>1,386,143</b>	<b>7,469,259</b>	<b>1,764,522</b>	<b>24,274,151</b>
\$1 under \$1,000	868,015	355,520	291,297	130,801	360,277	166,452	416,082	147,311
\$1,000 under \$2,000	364,972	531,571	179,035	266,043	280,942	410,340	180,718	268,833
\$2,000 under \$3,000	228,426	560,137	105,652	257,562	175,319	439,565	140,486	347,133
\$3,000 under \$4,000	138,390	481,136	102,062	346,284	105,495	368,548	105,016	361,713
\$4,000 under \$5,000	88,015	393,960	67,952	307,094	104,889	469,975	86,936	383,177
\$5,000 under \$6,000	67,577	368,724	58,252	315,528	67,533	371,222	60,766	334,899
\$6,000 under \$7,000	42,516	275,060	60,658	400,371	34,739	223,734	73,890	476,837
\$7,000 under \$8,000	34,171	254,385	53,278	404,048	41,956	313,720	52,800	393,371
\$8,000 under \$9,000	28,953	245,891	18,329	154,517	37,739	317,322	49,520	420,677
\$9,000 under \$10,000	24,454	232,007	28,262	268,766	12,929	122,713	33,865	323,150
\$10,000 under \$11,000	18,613	195,252	32,170	340,110	23,233	244,258	36,139	380,225
\$11,000 under \$12,000	18,717	214,610	20,028	231,828	21,695	248,533	29,608	343,328
\$12,000 under \$13,000	11,222	139,718	35,686	447,260	13,996	176,697	29,177	363,722
\$13,000 under \$14,000	11,763	157,574	25,460	346,577	5,200	69,652	24,626	330,506
\$14,000 under \$15,000	10,034	145,086	18,380	264,655	10,687	155,647	20,981	303,766
\$15,000 under \$20,000	28,938	507,118	66,236	1,169,775	31,511	544,753	101,541	1,785,085
\$20,000 under \$25,000	13,443	297,326	46,826	1,041,542	20,699	469,058	63,166	1,429,855
\$25,000 under \$30,000	7,901	218,084	42,219	1,143,121	7,859	217,031	41,973	1,142,037
\$30,000 under \$50,000	15,507	592,761	47,802	1,777,172	16,411	617,194	105,330	4,057,070
\$50,000 under \$100,000	7,654	516,846	16,651	1,036,241	8,591	600,305	82,257	5,634,011
\$100,000 under \$200,000	3,139	428,493	2,009	261,595	3,305	442,696	24,273	3,205,436
\$200,000 under \$500,000	1,092	319,722	380	100,838	941	271,225	4,765	1,326,144
\$500,000 under \$1,000,000	245	167,405	21	12,591	141	94,013	481	315,915
\$1,000,000 or more	99	268,809	6	10,234	56	114,604	126	199,935

Footnotes at end of table

Table 1.12—Selected Income Items by Size of Specified Income—Continued

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

Size of specified income item	Partnership		Small Business Corporation				Sales of capital assets	
	Net loss		Net profit		Net loss		Net gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>Total</b>	<b>1,105,408</b>	<b>9,229,372</b>	<b>404,391</b>	<b>5,025,859</b>	<b>246,953</b>	<b>2,741,053</b>	<b>6,604,562</b>	<b>26,232,396</b>
\$1 under \$1,000	461,662	159,329	95,156	36,938	69,867	28,827	3,444,540	1,018,456
\$1,000 under \$2,000	165,494	235,439	39,022	55,695	19,385	29,495	921,239	1,329,305
\$2,000 under \$3,000	87,991	219,182	31,152	73,813	22,620	54,701	523,871	1,276,627
\$3,000 under \$4,000	61,392	209,507	31,301	108,792	17,989	61,062	345,327	1,195,147
\$4,000 under \$5,000	41,617	186,955	21,916	98,377	13,324	60,484	246,707	1,105,651
\$5,000 under \$6,000	32,634	177,647	19,706	106,036	11,415	62,060	160,128	868,576
\$6,000 under \$7,000	30,253	196,154	19,865	129,685	12,936	48,363	142,425	925,154
\$7,000 under \$8,000	18,546	138,287	10,862	81,847	11,579	88,030	96,926	722,035
\$8,000 under \$9,000	15,815	134,216	10,241	86,897	3,993	33,923	107,008	909,572
\$9,000 under \$10,000	17,567	166,897	6,474	61,283	7,996	76,133	89,158	842,121
\$10,000 under \$11,000	12,872	135,592	5,627	59,133	2,639	27,976	58,374	612,752
\$11,000 under \$12,000	10,813	125,185	10,775	124,611	4,212	48,389	47,369	542,963
\$12,000 under \$13,000	12,606	156,014	7,788	97,790	9,835	124,620	40,085	502,512
\$13,000 under \$14,000	12,687	171,501	5,964	81,050	978	13,312	35,924	483,200
\$14,000 under \$15,000	8,031	116,546	4,706	67,626	2,131	30,639	29,415	426,697
\$15,000 under \$20,000	29,750	518,544	18,333	320,716	4,625	80,863	119,585	2,046,275
\$20,000 under \$25,000	19,034	425,096	17,371	387,699	8,217	176,102	64,738	1,447,710
\$25,000 under \$30,000	10,633	290,709	7,908	219,284	3,427	93,350	29,061	794,777
\$30,000 under \$50,000	24,482	955,334	23,412	878,746	8,771	330,211	53,876	2,045,169
\$50,000 under \$100,000	18,881	1,290,340	11,714	787,746	8,204	550,880	31,070	2,135,829
\$100,000 under \$200,000	8,195	1,137,143	3,669	488,289	1,718	234,190	10,964	1,489,301
\$200,000 under \$500,000	3,404	1,004,061	1,120	319,835	916	260,472	5,041	1,519,660
\$500,000 under \$1,000,000	736	491,701	232	156,014	121	82,162	1,153	779,267
\$1,000,000 or more	313	587,994	77	197,958	55	109,810	578	1,213,638

Size of specified income item	Sales of capital assets		Sales of property other than capital assets				Dividends in adjusted gross income	
	Net loss		Net gain		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>Total</b>	<b>2,106,524</b>	<b>3,001,020</b>	<b>740,014</b>	<b>2,201,512</b>	<b>338,125</b>	<b>944,610</b>	<b>9,425,819</b>	<b>30,206,475</b>
\$1 under \$1,000	1,006,262	353,710	391,220	144,253	213,500	71,748	5,841,999	1,663,149
\$1,000 under \$2,000	356,108	505,968	110,614	165,286	53,859	78,950	1,187,154	1,679,095
\$2,000 under \$3,000	184,011	456,131	67,893	161,582	19,682	46,264	593,710	1,466,956
\$3,000 under \$4,000	559,746	1,679,238	40,875	142,809	10,948	36,404	371,705	1,277,262
\$4,000 under \$5,000	11,397	55,973	24,516	110,506	5,972	26,461	269,617	1,208,475
\$5,000 under \$6,000	—	—	21,044	114,376	4,481	24,398	218,042	1,196,035
\$6,000 under \$7,000	—	—	11,546	75,739	3,989	25,003	149,668	961,774
\$7,000 under \$8,000	—	—	12,347	93,757	3,423	26,224	103,220	775,800
\$8,000 under \$9,000	—	—	8,247	71,058	1,517	12,788	84,954	720,993
\$9,000 under \$10,000	—	—	7,520	71,325	5,561	53,795	52,489	497,707
\$10,000 under \$11,000	—	—	6,598	67,930	1,280	13,221	52,465	548,727
\$11,000 under \$12,000	—	—	2,869	32,538	841	9,562	44,789	516,391
\$12,000 under \$13,000	—	—	5,002	61,846	871	10,879	39,164	488,280
\$13,000 under \$14,000	—	—	3,932	53,295	656	8,819	29,577	398,742
\$14,000 under \$15,000	—	—	2,737	39,776	508	7,334	29,507	428,287
\$15,000 under \$20,000	—	—	9,963	176,378	2,655	44,331	116,360	1,994,217
\$20,000 under \$25,000	—	—	4,768	105,906	1,978	45,185	62,329	1,381,393
\$25,000 under \$30,000	—	—	2,401	64,252	1,917	51,014	33,530	911,065
\$30,000 under \$50,000	—	—	2,825	109,955	2,647	100,133	75,705	2,884,679
\$50,000 under \$100,000	—	—	2,266	157,694	1,144	71,539	45,081	3,044,444
\$100,000 under \$200,000	—	—	619	84,227	476	61,332	16,421	2,249,840
\$200,000 under \$500,000	—	—	180	50,065	162	54,619	6,570	1,925,428
\$500,000 under \$1,000,000	—	—	23	15,988	43	29,737	1,199	821,509
\$1,000,000 or more	—	—	9	30,974	15	34,869	564	1,166,226

Footnotes at end of table

Table 1.12—Selected Income Items by Size of Specified Income—Continued

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

Size of specified income item	Interest received		Pensions and annuities in adjusted gross income		Rent			
	Number of returns	Amount	Number of returns	Amount	Net income		Net loss	
					Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>Total</b>	<b>46,107,411</b>	<b>61,222,522</b>	<b>6,373,564</b>	<b>32,743,819</b>	<b>3,695,553</b>	<b>10,983,905</b>	<b>3,268,753</b>	<b>7,844,747</b>
\$1 under \$1,000	33,509,341	7,475,212	904,093	452,498	1,842,574	752,313	1,545,676	674,696
\$1,000 under \$2,000	4,694,457	6,759,767	850,501	1,259,287	656,317	950,682	706,215	1,008,913
\$2,000 under \$3,000	2,340,854	5,726,733	741,534	1,831,267	316,404	777,180	358,594	877,061
\$3,000 under \$4,000	1,490,461	5,178,434	689,253	2,391,204	172,472	595,572	201,167	702,835
\$4,000 under \$5,000	1,078,885	4,796,919	597,828	2,685,734	150,892	673,357	116,001	517,645
\$5,000 under \$6,000	674,078	3,696,236	603,665	3,314,003	94,180	517,952	72,726	395,408
\$6,000 under \$7,000	548,929	3,560,435	437,534	2,842,193	75,359	490,292	61,635	397,335
\$7,000 under \$8,000	343,160	2,568,234	308,138	2,312,948	58,397	439,848	33,858	253,833
\$8,000 under \$9,000	291,995	2,474,793	272,276	2,307,615	51,839	439,825	37,760	320,629
\$9,000 under \$10,000	190,230	1,803,978	208,470	1,980,621	42,619	401,860	23,332	221,626
\$10,000 under \$11,000	166,962	1,752,636	149,988	1,575,534	32,998	340,122	16,979	177,603
\$11,000 under \$12,000	119,478	1,372,923	134,430	1,242,106	28,276	324,729	16,132	184,515
\$12,000 under \$13,000	105,476	1,310,701	106,043	1,326,232	16,510	206,010	7,890	98,775
\$13,000 under \$14,000	85,535	1,156,850	56,146	760,212	19,427	261,458	7,225	97,675
\$14,000 under \$15,000	53,480	778,675	62,991	911,458	11,129	160,486	8,033	117,078
\$15,000 under \$20,000	210,031	3,568,718	139,522	2,356,450	49,329	840,814	20,254	351,691
\$20,000 under \$25,000	79,561	1,772,914	66,563	1,469,954	26,933	600,629	13,137	284,706
\$25,000 under \$30,000	42,498	1,149,013	26,108	703,704	15,447	421,422	4,991	137,968
\$30,000 under \$50,000	59,719	2,198,034	16,359	579,102	23,882	880,582	10,250	369,596
\$50,000 under \$100,000	17,449	1,135,024	1,994	122,991	8,473	551,520	5,554	364,686
\$100,000 under \$200,000	3,539	474,421	116	14,713	1,738	228,667	909	123,065
\$200,000 under \$500,000	1,084	307,015	**12	**3,993	315	92,508	362	97,172
\$500,000 under \$1,000,000	145	94,947	**	**	34	23,059	49	31,734
\$1,000,000 or more	64	109,913	—	—	9	13,015	24	38,502

Size of specified income item	Royalty				Estate or trust			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>Total</b>	<b>611,009</b>	<b>2,746,567</b>	<b>33,100</b>	<b>186,697</b>	<b>730,098</b>	<b>3,310,272</b>	<b>63,165</b>	<b>230,669</b>
\$1 under \$1,000	362,908	105,817	18,696	4,555	303,824	113,375	40,790	14,407
\$1,000 under \$2,000	67,572	95,755	3,808	5,752	113,119	163,934	9,796	14,831
\$2,000 under \$3,000	47,655	114,385	1,739	4,170	69,910	175,089	2,899	7,374
\$3,000 under \$4,000	21,272	74,975	1,750	5,949	60,364	209,796	1,456	4,897
\$4,000 under \$5,000	11,307	50,457	390	1,779	40,371	181,658	1,065	4,631
\$5,000 under \$6,000	11,936	64,749	398	2,210	22,201	123,226	2,314	12,542
\$6,000 under \$7,000	9,772	62,121	259	1,703	23,023	148,542	117	776
\$7,000 under \$8,000	6,365	47,036	870	6,258	16,345	122,311	308	2,218
\$8,000 under \$9,000	11,568	98,607	87	750	7,614	63,955	*558	*4,757
\$9,000 under \$10,000	4,190	39,639	117	1,123	5,386	50,431	784	7,407
\$10,000 under \$11,000	4,708	49,977	491	5,075	9,519	97,672	*102	*1,060
\$11,000 under \$12,000	5,874	66,297	138	1,589	7,573	87,166	*79	*929
\$12,000 under \$13,000	6,240	77,977	1,690	21,019	2,351	28,941	*273	*3,508
\$13,000 under \$14,000	2,912	38,959	*120	*1,635	2,650	35,546	*66	*894
\$14,000 under \$15,000	5,483	79,296	280	4,066	3,416	49,608	*75	*1,108
\$15,000 under \$20,000	7,036	119,752	407	6,975	18,722	321,295	952	17,105
\$20,000 under \$25,000	5,331	114,948	483	11,608	5,762	126,847	71	1,563
\$25,000 under \$30,000	3,967	108,891	169	4,633	4,378	120,052	419	11,722
\$30,000 under \$50,000	8,026	319,935	577	22,184	7,465	285,141	314	11,798
\$50,000 under \$100,000	3,715	249,678	391	28,726	4,219	291,261	235	16,561
\$100,000 under \$200,000	2,039	280,513	198	23,768	1,209	169,447	375	47,033
\$200,000 under \$500,000	927	257,342	26	6,916	526	163,338	102	30,833
\$500,000 under \$1,000,000	132	88,993	11	6,905	117	80,216	11	7,115
\$1,000,000 or more	74	140,467	5	7,349	34	101,425	4	5,600

Footnotes at end of table

Table 1.12—Selected Income Items by Size of Specified Income—Continued

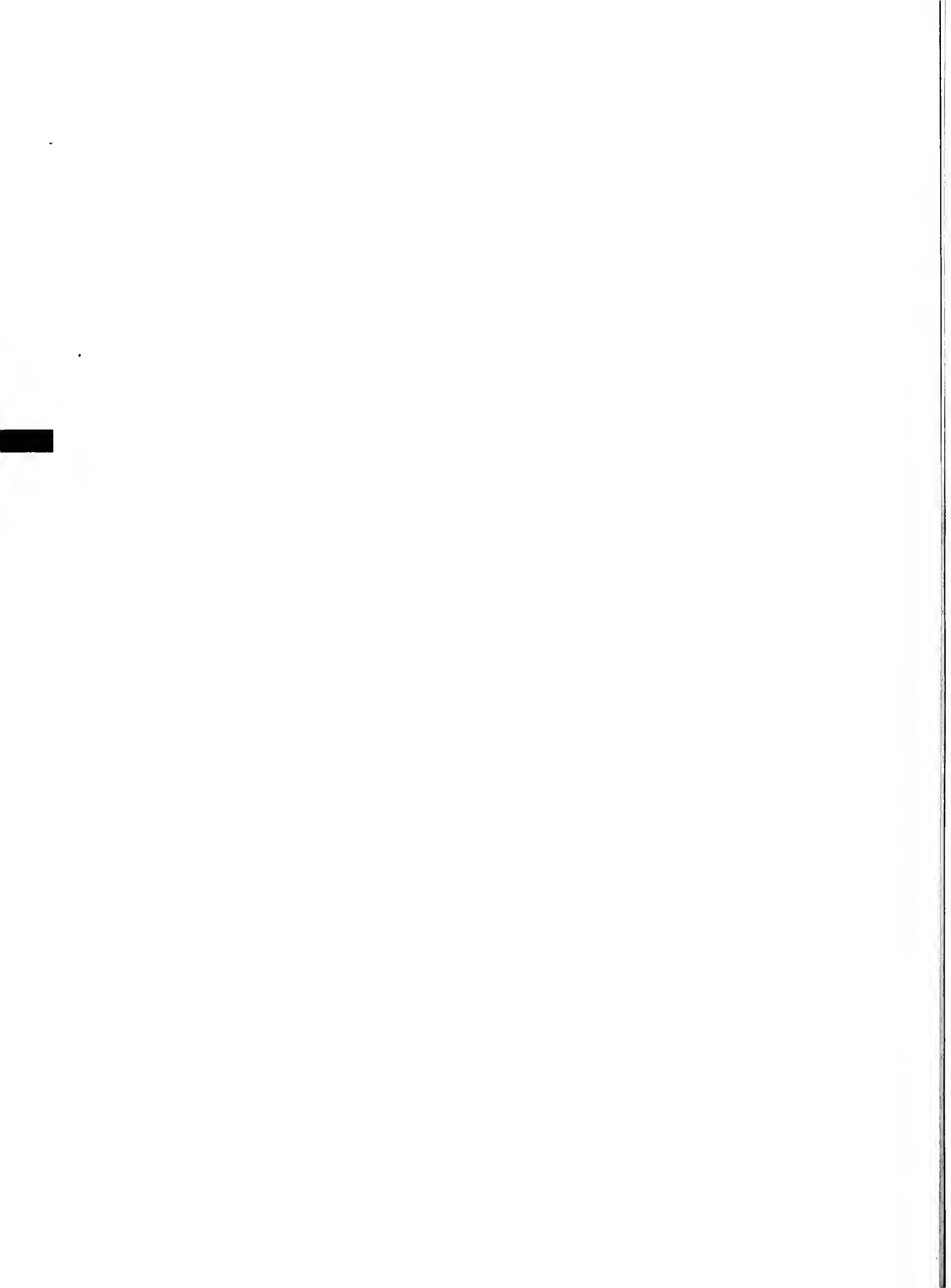
[All figures are estimates based on samples - money amounts are in thousands of dollars]

Size of specified income item	Alimony received		Other income			
	Number of returns	Amount	Net income		Net loss	
			Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)
<b>Total</b>	<b>260,030</b>	<b>1,191,389</b>	<b>2,996,528</b>	<b>4,079,188</b>	<b>250,561</b>	<b>5,001,025</b>
\$1 under \$1,000	32,943	21,066	2,079,553	572,246	92,188	31,049
\$1,000 under \$2,000	64,236	88,374	443,146	610,457	25,109	37,772
\$2,000 under \$3,000	43,805	106,789	190,334	447,168	16,281	39,459
\$3,000 under \$4,000	26,553	90,840	87,864	299,290	12,209	42,055
\$4,000 under \$5,000	22,743	101,945	42,213	188,033	7,018	31,391
\$5,000 under \$6,000	16,272	88,668	40,227	213,799	8,887	47,946
\$6,000 under \$7,000	12,714	78,971	26,526	172,016	3,799	24,793
\$7,000 under \$8,000	7,733	57,107	11,583	88,756	6,652	49,937
\$8,000 under \$9,000	1,934	16,833	13,876	117,748	3,831	33,392
\$9,000 under \$10,000	*4,504	*40,894	4,011	37,862	5,992	55,918
\$10,000 under \$11,000	*2,153	*23,282	14,021	144,788	3,392	35,239
\$11,000 under \$12,000	*22	*244	4,284	49,080	2,295	26,806
\$12,000 under \$13,000	*2,408	*29,316	3,190	39,359	2,558	31,471
\$13,000 under \$14,000	*3,114	*40,705	4,031	53,522	2,692	36,858
\$14,000 under \$15,000	*2,649	*38,039	2,305	32,999	1,553	22,646
\$15,000 under \$20,000	10,956	187,570	7,400	128,447	17,373	304,823
\$20,000 under \$25,000	2,378	53,968	8,840	188,506	6,430	143,126
\$25,000 under \$30,000	*609	*16,448	2,710	71,806	5,300	140,431
\$30,000 under \$50,000	1,628	62,283	5,769	209,397	10,655	421,513
\$50,000 under \$100,000	610	35,194	3,660	229,554	8,410	592,302
\$100,000 under \$200,000	*51	*6,347	764	100,088	4,529	624,230
\$200,000 under \$500,000	**15	**6,506	185	52,608	2,302	694,016
\$500,000 under \$1,000,000	**	**	29	19,028	666	460,332
\$1,000,000 or more	—	—	7	12,632	440	1,073,521

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

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

NOTE: Detail may not add to total because of rounding



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Introduction

Data presented in this section cover deductions from adjusted gross income. These deductions were used to arrive at taxable income and included the \$750 allowed for each personal exemption.

Tables 2A and 2B highlight changes from 1977 to 1978 in the form of deduction used and the types of exemptions claimed, respectively. Returns with itemized deductions increased from 22.9 million for 1977 to 25.8 million for 1978. There was also a slight increase in the number of returns with a "zero bracket amount only," from 59.0 million to 59.7 million. All types of exemptions claimed increased between the two years, although the number of taxpayer exemptions showed the largest change—more than 3 million, from 130.7 to 134.4.

The basic tables in this section cover the following topics. Data for the major categories of itemized deductions are shown in table 2.1, classified by size of adjusted gross income, and in table 2.2, classified by the size of each major type of itemized deduction. Characteristics of returns with itemized deductions, classified by marital status, are presented in table 2.3. Data for the types of itemized deductions as a percent of adjusted gross income are shown in tables 2.4 through 2.8. Information on returns filed by dependents with unearned income can be found in table 2.9. Detailed information on the types of exemptions claimed, including types of dependent exemptions, are shown in table 2.10, classified by size of adjusted gross income, and table 2.11, classified by marital status.

Itemized Deductions

Generally, as a result of the Tax Reduction and Simplification Act of 1977, taxpayers could itemize their deductions only if the total exceeded the zero bracket amount (exceptions to this rule are discussed below). Chart 2A illustrates the general decline in the proportion of returns with itemized deductions, from 43 percent for 1968 to 28 percent for 1978. The major types of itemized deductions which could be claimed were taxes (for example, real estate and State and local income taxes), medical expenses, interest expenses, charitable contributions, and certain "miscellaneous" deductions.

Unused Zero Bracket Amount

The Tax Reduction and Simplification Act of 1977 required that four groups of taxpayers itemize their deductions, even if those deductions were less than the zero bracket amount. These groups were:

(1) certain married persons filing separate returns (if one spouse claimed itemized deductions, the other had to do so as well and, in some cases, this may have meant claiming no deductions where one spouse claimed all the deductions);

(2) dependents with unearned income, i.e., children with investment income who were being claimed as dependents on their parents' returns, but who were also filing on their own because they had unearned income of \$750 or more (while the law stipulated that the children had to itemize on their own returns, they were allowed to substitute their earned income for total itemized deductions if the former was the larger of the two);





(3) "dual-status" aliens, i.e., aliens who spent only part of the year in the United States; and,

(4) taxpayers with income from sources in U.S. possessions excluded from Federal income taxation.

Taxpayers in these four categories whose itemized deductions fell short of the zero bracket amount had to compute an "unused zero bracket amount," which equalled the amount of the short-fall. The "unused zero bracket amount" was added to adjusted gross income in the computation of taxable income, since the tax rate schedules which were applied to taxable income allowed for the full zero bracket amount.

Dependents With Unearned Income

Data for "dependents with unearned income" for 1978, as shown in Table 2.9, represent only information tabulated from Form 1040. A person who qualified as a dependent with unearned income could file a Form 1040A if he or she met the normal requirements of the Form 1040A and if that person's earned income exceeded both his or her itemized deductions and appropriate zero

**Table 2B—Exemptions by Type, 1977 and 1978**

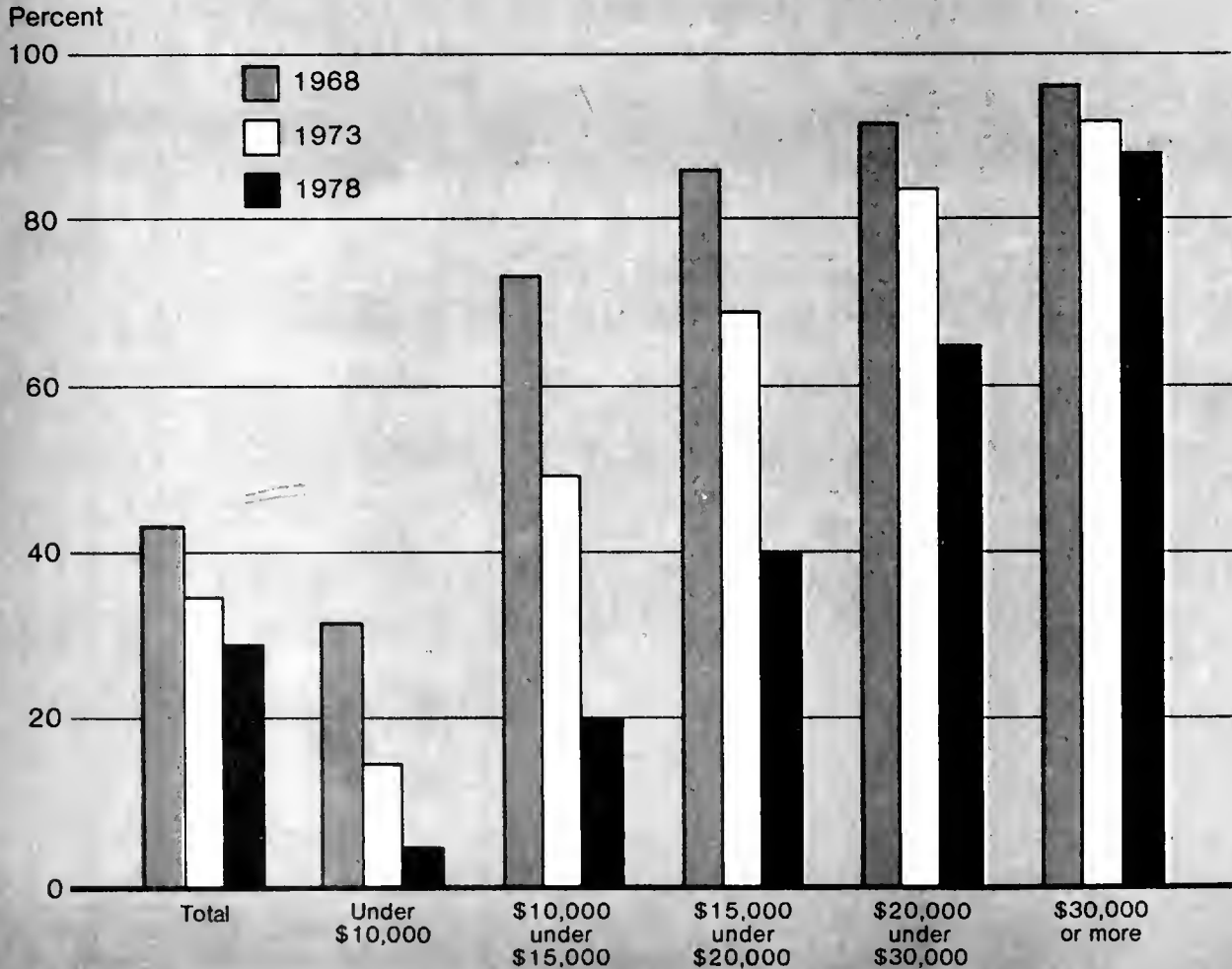
(All figures are estimates based on samples. Money amounts are in thousands of dollars)

Exemptions by type	1977	1978	Change 1977 to 1978
	(1)	(2)	
<b>All Exemptions</b>			
Number of returns	86,634,840	89,771,551	3,136,911
Number of exemptions	215,176,997	219,867,896	4,690,899
Amount of exemptions	161,482,748	164,900,772	3,418,024
<b>Exemptions for Taxpayers</b>			
Number of returns	86,634,840	89,771,551	3,136,911
Number of exemptions	130,733,796	134,382,112	3,648,322
<b>Exemptions for Age 65 or Over</b>			
Number of returns	8,028,471	8,370,125	341,654
Number of exemptions	10,480,724	10,996,804	516,080
<b>Exemptions for Blindness</b>			
Number of returns	176,156	187,234	11,078
Number of exemptions	179,026	188,010	8,984
<b>Exemptions for Dependents</b>			
Number of returns	35,048,923	35,645,941	597,018
Number of exemptions	73,783,457	74,300,770	517,313

bracket amount. (While dependents with unearned income were required to itemize their deductions, they could substitute their earned income if it was larger;

Chart 2A

**Returns with itemized deductions as a percent of all returns, by size of adjusted gross income, 1968, 1973, and 1978**



Size of Adjusted Gross Income

however, the amount of earned income used as a substitute was limited to the zero bracket amount.) Those dependents with unearned income who used Form 1040A, however, could not indicate that status on that form. Therefore, only the information from the Form 1040 returns, where an indication could be made, was tabulated for this report.

#### Exemptions

In the computation of taxable income, each taxpayer was allowed one exemption of \$750 for himself or herself. On a joint return, 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 all the exemptions to which that spouse was entitled. In addition, one exemption could be claimed for each qualified dependent.

**Table 2.1—Returns With Itemized Deductions: Deductions by Type and by Size of Adjusted Gross Income**

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

Size of adjusted gross income	Total itemized deductions			Medical and dental expense deduction			Taxes paid deduction			Interest paid deduction			Total		
	Number of returns (1)	Amount (2)	Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)	Number of returns (13)	Amount (14)	
															Number of returns (15)
<b>All returns, total.....</b>	<b>25,756,298</b>	<b>164,432,406</b>	<b>17,877,783</b>	<b>12,203,983</b>	<b>25,616,919</b>	<b>59,506,835</b>	<b>23,543,648</b>	<b>60,681,144</b>	<b>19,826,879</b>	<b>39,274,512</b>	<b>19,073,561</b>	<b>57,855,277</b>	<b>753,318</b>	<b>1,806,858</b>	
Under \$2,000	138,809	227,755	35,166	36,690	96,518	56,483	25,319	51,583	18,069	37,770	1,089	1,089	18,069	37,770	
\$2,000 under \$4,000	178,733	386,892	67,561	110,026	129,261	74,115	40,645	98,919	40,645	59,340	71	71	40,645	59,340	
\$4,000 under \$6,000	344,642	1,265,637	266,834	348,299	334,878	308,598	232,512	399,400	163,231	244,345	6,002	6,002	163,231	244,345	
\$6,000 under \$8,000	535,286	2,218,433	433,833	614,116	524,573	502,101	411,464	728,137	323,024	538,412	174,371	174,371	323,024	538,412	
\$8,000 under \$10,000	818,089	3,448,702	659,747	815,420	766,926	929,113	657,284	1,164,817	503,144	783,702	3,370	3,370	503,144	783,702	
\$10,000 under \$12,000	1,011,112	4,454,645	814,142	865,744	1,006,478	1,151,205	864,485	1,615,278	645,732	1,083,808	12,099	12,099	645,732	1,083,808	
\$12,000 under \$14,000	1,172,889	5,370,673	903,981	910,620	1,169,516	1,473,846	1,045,673	1,956,312	809,429	1,367,350	24,325	24,325	809,429	1,367,350	
\$14,000 under \$16,000	1,441,439	6,715,929	1,097,268	1,087,558	1,436,740	1,985,701	1,346,306	2,561,321	1,109,499	1,823,251	50,779	50,779	1,109,499	1,823,251	
\$16,000 under \$18,000	1,777,156	8,735,649	1,308,149	857,653	1,777,125	2,721,047	1,666,080	3,606,343	1,404,787	2,431,851	109,135	109,135	1,404,787	2,431,851	
\$18,000 under \$20,000	2,003,440	10,125,216	1,373,538	915,170	2,003,440	3,288,551	1,896,027	4,089,351	1,594,458	2,817,358	169,055	169,055	1,594,458	2,817,358	
\$20,000 under \$25,000	5,142,205	27,725,420	3,579,529	2,010,244	5,136,302	9,646,798	4,916,850	11,245,813	7,741,713	13,000,512	2,898	2,898	7,741,713	13,000,512	
\$25,000 under \$30,000	3,891,837	23,155,068	2,581,641	1,291,914	3,891,837	8,728,295	3,692,870	9,072,038	4,300,385	6,258,256	7,771	7,771	4,300,385	6,258,256	
\$30,000 under \$50,000	5,586,485	41,536,290	3,735,237	1,899,386	5,582,985	16,795,173	5,215,828	15,132,213	4,515,335	10,046,446	1,000	1,000	4,515,335	10,046,446	
\$50,000 under \$100,000	1,372,000	17,267,478	847,656	567,734	1,370,159	7,281,010	1,209,646	5,681,925	990,135	3,150,979	1,000	1,000	990,135	3,150,979	
\$100,000 under \$200,000	274,881	6,602,964	133,769	313,769	274,506	2,752,085	233,692	1,929,915	169,055	1,071,161	1,000	1,000	169,055	1,071,161	
\$200,000 under \$500,000	56,756	3,173,963	43,827	43,827	56,689	1,184,604	48,473	814,585	29,774	155,210	1,000	1,000	29,774	155,210	
\$500,000 under \$1,000,000	6,515	997,139	3,324	6,710	6,499	320,832	5,346	212,114	2,898	20,966	1,000	1,000	2,898	20,966	
\$1,000,000 or more	2,024	1,024,953	1,061	1,597	2,020	282,552	1,678	184,751	771	6,975	1,000	1,000	771	6,975	
<b>Taxable returns, total.....</b>	<b>24,614,256</b>	<b>156,646,479</b>	<b>16,982,485</b>	<b>10,302,402</b>	<b>24,532,463</b>	<b>57,993,794</b>	<b>22,638,864</b>	<b>57,855,277</b>	<b>19,073,561</b>	<b>37,467,654</b>	<b>19,073,561</b>	<b>57,855,277</b>	<b>753,318</b>	<b>1,806,858</b>	
Under \$2,000	56,152	17,752	11,110	12,234	38,731	4,264	1,102	1,089	71	71	71	1,089	71		
\$2,000 under \$4,000	98,686	81,349	16,367	28,741	14,534	17,875	21,775	17,875	6,002	37,463	6,002	6,002	37,463		
\$4,000 under \$6,000	149,170	330,842	97,477	72,810	150,789	105,893	74,180	105,893	174,371	214,141	174,371	174,371	214,141		
\$6,000 under \$8,000	323,106	1,037,242	250,621	262,204	317,720	280,814	226,880	298,094	371,370	501,497	371,370	371,370	501,497		
\$8,000 under \$10,000	642,563	2,330,603	508,420	449,360	640,972	693,665	512,211	741,974	541,278	784,378	541,278	541,278	784,378		
\$10,000 under \$12,000	871,730	3,413,394	696,662	573,358	871,404	983,148	748,687	1,205,957	760,687	1,209,909	760,687	760,687	1,209,909		
\$12,000 under \$14,000	1,105,561	4,772,325	850,447	771,045	1,102,657	1,379,632	991,600	1,752,103	1,081,905	2,556,622	1,081,905	1,081,905	2,556,622		
\$14,000 under \$16,000	1,401,212	6,292,435	1,063,634	832,071	1,396,768	1,918,559	1,307,690	2,556,622	1,373,439	3,378,256	1,373,439	1,373,439	3,378,256		
\$16,000 under \$18,000	1,740,508	8,257,750	1,284,265	832,071	1,740,477	2,649,842	1,633,291	3,378,256	1,576,346	4,004,650	1,576,346	1,576,346	4,004,650		
\$18,000 under \$20,000	1,977,009	9,874,453	1,384,105	852,436	1,977,609	3,242,426	1,874,537	4,004,650	1,576,346	4,278,562	1,576,346	1,576,346	4,278,562		
\$20,000 under \$25,000	5,108,170	27,281,003	3,550,787	1,908,036	5,103,648	9,535,322	4,869,146	11,110,298	4,278,562	6,666,878	4,278,562	4,278,562	6,666,878		
\$25,000 under \$30,000	3,873,366	22,927,504	2,565,400	1,268,775	3,873,341	8,679,020	3,675,219	8,979,674	3,190,418	6,205,662	3,190,418	3,190,418	6,205,662		
\$30,000 under \$50,000	5,561,291	41,179,092	3,717,288	1,874,603	5,559,380	16,722,071	5,191,992	14,983,187	4,494,711	9,978,198	4,494,711	4,494,711	9,978,198		
\$50,000 under \$100,000	1,364,567	17,095,995	842,948	554,892	1,364,567	7,249,929	1,203,190	5,614,008	984,967	3,128,773	984,967	984,967	3,128,773		
\$100,000 under \$200,000	274,048	6,579,345	139,029	133,962	274,048	2,747,805	232,932	1,920,254	168,563	704,008	168,563	168,563	704,008		
\$200,000 under \$500,000	58,684	3,165,416	29,574	43,950	58,626	1,183,436	48,413	813,006	29,735	154,859	29,735	29,735	154,859		
\$500,000 under \$1,000,000	6,509	939,737	3,322	6,710	6,499	320,782	5,342	211,328	2,898	20,521	2,898	2,898	20,521		
\$1,000,000 or more	2,022	1,021,770	1,060	1,592	2,019	282,552	1,677	184,751	771	6,975	771	771	6,975		
<b>Total nontaxable returns.....</b>	<b>1,142,042</b>	<b>7,785,927</b>	<b>895,298</b>	<b>1,901,581</b>	<b>1,084,456</b>	<b>1,513,041</b>	<b>904,784</b>	<b>2,825,867</b>	<b>753,318</b>	<b>1,806,858</b>	<b>753,318</b>	<b>2,825,867</b>	<b>1,806,858</b>		
<b>All returns, summary</b>	<b>26,898,338</b>	<b>172,218,326</b>	<b>17,877,783</b>	<b>14,105,563</b>	<b>25,701,419</b>	<b>59,506,835</b>	<b>24,448,422</b>	<b>60,681,144</b>	<b>20,640,197</b>	<b>41,081,370</b>	<b>20,640,197</b>	<b>60,681,144</b>	<b>1,806,858</b>		
Under \$5,000	438,096	1,041,367	201,627	283,116	345,685	257,883	176,591	274,275	112,676	174,171	112,676	112,676	174,171		
\$5,000 under \$10,000	1,577,463	6,506,052	1,261,516	1,592,941	1,554,965	1,637,253	1,224,103	2,168,580	935,434	1,489,398	935,434	935,434	1,489,398		
\$10,000 under \$15,000	2,855,845	12,920,692	2,238,793	2,146,908	2,843,179	3,261,610	2,539,047	4,825,923	1,965,111	3,280,951	1,965,111	1,965,111	3,280,951		
\$15,000 under \$20,000	4,550,191	22,481,420	3,258,285	2,225,837	4,550,120	7,096,741	4,279,524	9,139,012	3,598,787	6,242,666	3,598,787	3,598,787	6,242,666		
\$20,000 or more	16,334,703	121,482,875	10,917,562	5,955,181	16,322,970	46,991,346	15,324,383	44,273,353	13,214,865	28,087,325	13,214,865	13,214,865	28,087,325		

Footnotes at end of 1-\*

Table 2.1 — Returns With Itemized Deductions: Deductions by Type and by Size of Adjusted Gross Income — Continued

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

Size of adjusted gross income	Contributions deduction			Total			Miscellaneous deductions			Net casualty or theft loss			Excess itemized deductions		Unused zero bracket amount	
	Number of returns (11)	Amount (12)	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total.....</b>	<b>23,939,571</b>	<b>19,691,249</b>	<b>21,862,475</b>	<b>12,349,195</b>	<b>2,473,064</b>	<b>2,300,338</b>	<b>25,417,827</b>	<b>87,987,241</b>	<b>338,086</b>	<b>513,048</b>						
Under \$2,000	51,657	36,624	72,859	46,374	5,487	3,521	26,328	100,523	112,481	190,293						
\$2,000 under \$4,000	75,065	18,942	104,560	60,764	5,046	3,200	52,497	133,219	106,243	156,236						
\$4,000 under \$6,000	253,828	108,908	263,306	101,432	32,427	38,884	196,447	481,352	46,215	64,139						
\$6,000 under \$8,000	437,727	256,895	377,339	117,385	33,762	62,025	318,838	863,810	12,024	16,855						
\$8,000 under \$10,000	709,822	628,442	628,442	222,285	61,117	54,143	801,738	1,257,421	16,351	21,872						
\$10,000 under \$12,000	898,590	473,216	812,633	329,202	90,631	87,394	995,248	1,750,166	15,864	24,177						
\$12,000 under \$14,000	1,057,396	591,401	960,539	436,494	105,539	129,781	1,172,452	2,186,772	7,737	11,278						
\$14,000 under \$16,000	1,321,689	878,115	1,201,298	552,904	136,081	170,351	1,437,486	2,593,596	1,567	2,127						
\$16,000 under \$18,000	1,625,393	825,451	1,525,540	725,555	176,899	219,584	1,771,587	3,150,562	6,045	8,692						
\$18,000 under \$20,000	1,860,221	1,055,550	1,739,836	772,593	176,584	224,176	2,001,187	4,200,352	8,853	12,302						
\$20,000 under \$25,000	4,833,150	2,764,179	4,497,108	2,058,386	449,396	348,215	5,133,278	12,049,946	8,927	14,399						
\$25,000 under \$30,000	3,716,600	2,404,690	3,421,282	1,658,132	379,772	238,383	3,890,044	11,036,770	1,793	2,680						
\$30,000 under \$50,000	5,435,450	4,722,055	4,836,117	2,987,463	639,636	505,085	5,582,419	24,009,400	4,066	5,828						
\$50,000 under \$100,000	1,330,670	1,438,483	1,327,327	1,298,327	166,451	236,134	1,370,452	7,992,742	1,968	3,194						
\$100,000 under \$200,000	266,722	1,263,262	1,234,956	523,933	57,821	274,818	2,741,818	5,737,123	462	712						
\$200,000 under \$500,000	57,224	363,761	351,537	278,786	7,884	66,493	330,049	2,992,163	10	110						
\$500,000 under \$1,000,000	6,374	363,603	5,941	93,880	7,987	6,515	58,731	2,997,331	—	—						
\$1,000,000 or more	1,993	470,956	1,854	85,097	335	4,419	2,024	1,018,857	—	—						
<b>Taxable returns, total.....</b>	<b>23,062,551</b>	<b>18,990,830</b>	<b>21,057,378</b>	<b>11,504,176</b>	<b>2,345,028</b>	<b>1,768,534</b>	<b>24,351,877</b>	<b>83,347,057</b>	<b>261,995</b>	<b>408,929</b>						
Under \$2,000	20,194	2,204	25,627	9,961	..	..	..	1,125	56,049	106,815						
\$2,000 under \$4,000	29,851	4,729	56,793	41,379	3,951	2,625	10,007	6,968	89,681	139,756						
\$4,000 under \$6,000	101,084	39,739	112,082	39,857	6,862	9,115	101,436	73,497	47,734	63,930						
\$6,000 under \$8,000	263,989	136,713	243,140	59,317	19,481	4,674	309,608	296,126	11,798	23,070						
\$8,000 under \$10,000	585,383	272,921	487,656	172,084	42,281	40,740	626,212	713,780	16,351	21,872						
\$10,000 under \$12,000	791,496	408,568	716,169	242,944	75,281	58,736	856,975	1,127,259	14,755	21,197						
\$12,000 under \$14,000	998,861	511,610	910,457	357,935	93,685	68,313	1,104,824	1,783,571	7,737	11,278						
\$14,000 under \$16,000	1,289,055	651,325	1,171,592	473,993	128,640	106,395	1,399,487	2,294,230	1,341	1,806						
\$16,000 under \$18,000	1,895,060	797,522	1,494,696	600,067	138,607	108,735	1,734,463	3,177,959	6,045	8,892						
\$18,000 under \$20,000	1,839,051	1,028,598	1,722,385	746,353	170,775	105,036	1,975,756	4,029,613	1,853	2,302						
\$20,000 under \$25,000	4,801,426	2,713,366	4,472,783	2,013,982	445,791	318,539	5,099,243	11,709,498	8,927	14,399						
\$25,000 under \$30,000	3,698,963	2,364,081	3,407,940	1,635,953	377,089	223,470	3,871,573	10,867,851	1,793	2,680						
\$30,000 under \$50,000	5,412,747	4,691,524	4,819,488	2,897,707	635,023	433,433	5,558,108	23,729,207	3,183	4,671						
\$50,000 under \$100,000	1,323,844	2,420,201	1,232,904	1,246,959	165,959	193,533	1,362,890	12,834,379	1,677	3,099						
\$100,000 under \$200,000	266,041	1,260,287	1,234,393	517,437	32,387	64,419	273,986	5,726,047	1,172	1,722						
\$200,000 under \$500,000	57,164	853,219	51,483	272,106	7,876	30,881	58,675	2,984,229	9	18						
\$500,000 under \$1,000,000	6,370	363,598	5,938	93,379	986	6,886	6,509	975,957	—	—						
\$1,000,000 or more	1,992	470,625	1,852	82,762	334	4,405	2,022	1,015,720	—	—						
<b>Total non-taxable returns.....</b>	<b>877,020</b>	<b>700,418</b>	<b>805,097</b>	<b>845,020</b>	<b>128,036</b>	<b>531,803</b>	<b>1,065,950</b>	<b>4,640,183</b>	<b>76,091</b>	<b>104,120</b>						
<b>All returns, summary</b>																
Under \$5,000	209,807	94,567	270,866	131,525	19,387	15,482	198,530	409,023	239,566	374,136						
\$5,000 under \$10,000	1,316,292	691,959	1,175,620	615,016	118,522	114,105	1,521,715	2,477,502	53,748	76,785						
\$10,000 under \$15,000	2,967,737	1,361,231	2,303,253	1,075,000	263,548	330,579	2,838,183	5,130,018	17,662	26,415						
\$15,000 under \$20,000	4,195,552	2,242,462	3,909,594	1,775,348	357,816	400,706	4,541,403	9,146,333	8,404	11,361						
\$20,000 or more	15,648,163	15,280,990	14,176,122	8,962,003	1,677,861	1,439,465	16,317,996	70,824,364	16,706	24,353						

\* Estimate should be used with caution because of the small number of sample returns on which it is based  
 \*\* Data combined to avoid disclosure of information for specific taxpayers  
 NOTE: Detail may not add to total because of rounding

**Table 2.2—Returns With Itemized Deductions: Deductions by Type and by Size of Itemized Deduction**

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

Size of itemized deduction type	Total itemized deductions		Medical and dental expense deduction		Taxes paid deduction		Interest paid deduction			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total		Home mortgage interest	
							Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Total</b> .....	<b>25,756,298</b>	<b>164,432,406</b>	<b>17,877,783</b>	<b>12,203,983</b>	<b>25,616,919</b>	<b>59,506,835</b>	<b>23,543,648</b>	<b>60,681,144</b>	<b>19,826,879</b>	<b>39,274,512</b>
\$1 under \$100	31,800	1,996	3,181,283	166,851	93,423	6,415	609,520	26,674	292,424	15,934
\$100 under \$200	59,928	8,178	5,432,029	790,059	166,457	24,762	437,597	63,981	380,270	57,971
\$200 under \$300	27,924	6,845	972,066	243,034	204,192	51,282	491,408	121,339	487,176	120,854
\$300 under \$400	28,492	10,391	923,176	322,752	215,695	76,099	464,663	163,081	542,274	189,602
\$400 under \$500	29,370	13,435	880,050	394,965	270,361	123,063	544,669	244,940	690,142	310,561
\$500 under \$750	36,449	24,394	1,749,669	1,082,619	1,362,247	869,488	1,313,903	824,710	1,721,396	1,074,733
\$750 under \$1,000	38,812	33,762	1,236,387	1,075,057	1,943,531	1,709,642	1,418,326	1,242,112	1,559,366	1,365,709
\$1,000 under \$1,500	51,420	64,696	1,478,940	1,803,516	4,912,114	6,154,839	2,866,046	3,586,154	3,087,463	3,866,517
\$1,500 under \$2,000	69,140	123,008	846,161	1,456,823	4,898,417	8,525,541	2,972,980	5,190,627	2,933,451	5,126,482
\$2,000 under \$2,500	439,905	1,030,763	418,001	927,879	3,825,178	8,573,707	2,885,731	6,480,701	2,501,624	5,601,857
\$2,500 under \$3,000	926,138	2,551,397	226,908	617,731	2,572,575	7,035,373	2,562,505	7,012,811	1,844,030	5,045,811
\$3,000 under \$4,000	4,620,091	16,585,644	208,431	718,341	2,653,054	9,067,428	3,248,670	11,198,346	2,128,877	7,303,583
\$4,000 under \$5,000	5,657,008	25,343,500	98,896	441,191	1,123,634	4,980,397	1,664,861	7,402,882	893,100	3,955,292
\$5,000 under \$7,500	8,259,467	49,845,480	98,292	589,681	854,846	5,108,157	1,402,823	8,269,242	599,670	3,510,866
\$7,500 under \$10,000	3,014,338	25,727,151	65,774	565,259	247,317	2,119,159	346,062	2,940,395	103,738	878,857
\$10,000 under \$15,000	1,629,387	19,258,320	37,381	442,577	163,025	1,949,958	191,058	2,257,303	47,215	553,729
\$15,000 under \$20,000	413,399	7,040,956	13,973	237,613	50,457	863,315	57,482	979,353	9,846	166,359
\$20,000 under \$25,000	159,500	3,548,750	4,819	105,298	25,290	563,128	24,714	549,880	2,805	60,711
\$25,000 under \$50,000	205,070	6,799,898	4,626	158,290	27,060	902,697	30,429	1,016,271	1,866	59,102
\$50,000 under \$100,000	42,129	2,800,684	791	48,326	5,977	398,692	7,305	494,523	134	8,385
\$100,000 or more	16,531	3,613,155	130	16,122	2,069	403,991	2,896	616,021	12	1,595

Size of itemized deduction type	Contributions deduction		Miscellaneous deductions				Excess itemized deductions	
	Number of returns	Amount	Total		Net casualty or theft loss		Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount		
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Total</b> .....	<b>23,939,571</b>	<b>19,691,249</b>	<b>21,862,475</b>	<b>12,349,195</b>	<b>2,473,064</b>	<b>2,300,338</b>	<b>25,417,827</b>	<b>87,987,241</b>
\$1 under \$100	3,413,096	166,155	5,510,301	246,709	441,330	22,900	365,784	18,896
\$100 under \$200	3,583,546	513,214	3,594,347	530,042	518,651	68,761	521,699	77,807
\$200 under \$300	2,964,373	725,862	2,988,941	734,030	261,280	61,977	585,606	147,152
\$300 under \$400	2,509,241	866,358	2,053,280	711,321	209,871	70,207	628,252	218,141
\$400 under \$500	1,831,419	816,299	1,466,464	656,182	160,442	69,396	663,801	298,043
\$500 under \$750	3,161,450	1,931,370	2,377,141	1,455,489	249,765	149,723	1,609,874	1,008,676
\$750 under \$1,000	1,648,300	1,427,740	1,248,969	1,075,093	159,442	137,050	1,607,319	1,403,657
\$1,000 under \$1,500	1,824,658	2,219,383	1,132,750	1,373,030	146,198	179,308	3,186,101	3,967,963
\$1,500 under \$2,000	1,036,111	1,791,615	534,046	918,238	82,563	143,703	2,676,780	4,684,784
\$2,000 under \$2,500	645,021	1,431,530	268,903	596,807	62,521	139,670	2,403,230	5,380,690
\$2,500 under \$3,000	385,837	1,052,028	178,413	491,318	44,175	122,732	1,965,928	5,378,501
\$3,000 under \$4,000	437,393	1,493,567	196,605	673,232	41,447	146,919	2,853,318	9,861,215
\$4,000 under \$5,000	177,538	783,276	109,959	485,105	22,687	100,279	1,896,486	8,469,100
\$5,000 under \$7,500	171,730	1,024,827	103,425	620,573	28,412	168,623	2,367,283	14,348,520
\$7,500 under \$10,000	55,988	478,774	31,029	266,062	20,039	172,480	902,403	7,719,336
\$10,000 under \$15,000	42,680	516,626	33,114	390,998	9,155	110,816	655,908	7,877,774
\$15,000 under \$20,000	16,788	290,315	10,851	184,159	4,203	71,462	213,512	3,660,024
\$20,000 under \$25,000	7,470	165,315	9,222	209,296	5,233	120,695	107,371	2,386,636
\$25,000 under \$50,000	16,212	555,213	11,388	389,372	5,100	171,477	155,410	5,207,526
\$50,000 under \$100,000	6,811	467,814	2,323	154,129	272	19,420	35,455	2,390,375
\$100,000 or more	3,909	973,966	1,004	188,011	278	52,737	15,707	3,482,427

\* Estimate should be used with caution because of the small number of sample returns on which it is based  
 NOTE: Detail may not add to total because of rounding

Table 2.3—Returns With Itemized Deductions: Sources of Income, Deductions, and Tax Items by Marital Status

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

Source of income or loss	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of households		Returns of surviving spouses		Returns of single persons not heads of households or surviving spouses	
	Number of returns (1)	Amount (2)	Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
Adjusted gross income less deficit	25,756,298	708,460,175	20,535,687	612,719,159	376,205	5,951,658	1,306,692	23,162,270	38,940	864,533	3,498,774	65,762,555
Salaries and wages	23,225,541	577,149,923	19,084,743	508,983,847	338,775	4,869,267	1,188,183	18,960,578	25,298	522,360	2,588,542	43,813,871
Business and profession	2,918,006	41,790,808	2,598,307	37,761,255	22,177	220,656	80,937	982,761	4,485	66,217	212,100	2,759,919
Net profit	1,029,369	3,838,367	907,494	3,327,722	9,259	29,385	29,429	110,914	1,032	3,031	82,155	367,313
Farm:												
Net profit	237,391	2,614,882	214,095	2,503,966	*41	*134	5,453	14,798	*19	*810	17,783	95,175
Net loss	438,008	2,448,861	407,545	2,262,568	3,179	19,568	6,255	45,625	*380	*1,935	20,649	119,145
Partnership												
Net profit	1,038,710	19,231,462	898,704	17,573,357	5,674	79,719	19,022	273,708	1,009	11,787	114,301	1,292,890
Net loss	821,173	6,710,955	710,450	5,992,331	4,486	36,717	29,636	156,681	4,017	4,734	72,584	520,492
Small Business Corporation												
Net profit	259,133	3,839,959	221,384	3,420,006	335	15,155	3,522	69,234	*28	*1,217	33,864	394,347
Net loss	160,466	1,415,130	143,057	1,272,863	343	5,267	1,157	17,267	*412	*366	15,497	119,365
Sales of capital assets:												
Net gain	3,521,582	18,502,800	2,796,988	15,079,031	27,212	116,191	47,317	659,989	10,603	63,814	558,351	2,583,755
Net loss	1,471,274	2,180,947	1,131,521	1,678,053	20,097	19,524	47,317	78,369	4,302	4,658	268,037	400,344
Sales of property other than capital assets:												
Net gain	297,630	1,055,125	260,714	933,352	1,574	6,161	7,979	28,646	*183	*249	27,180	86,717
Net loss	157,135	499,460	135,397	452,176	1,948	5,851	3,251	5,119	*180	*1,503	16,359	34,892
Dividends in adjusted gross income	5,062,133	23,996,041	3,748,641	16,564,722	43,378	396,507	180,229	705,351	4,986	34,491	1,084,899	6,294,971
Interest received	19,480,505	30,276,435	15,732,091	22,167,717	203,792	227,700	776,019	1,236,724	30,299	121,937	2,738,304	6,522,356
Pensions and Annuities in adjusted gross income	1,965,783	12,888,598	1,464,509	10,022,388	26,744	118,372	57,925	285,282	10,405	57,925	426,200	2,429,474
Rent:												
Net income	1,584,720	6,153,170	1,273,905	4,822,512	20,033	42,681	53,195	161,875	2,630	3,564	235,057	1,122,538
Net loss	1,949,198	5,597,619	1,613,507	4,806,585	17,109	22,374	74,819	184,552	2,649	6,977	241,114	577,130
Royalty:												
Net income	288,978	1,728,057	219,811	1,227,984	3,202	12,348	6,755	67,753	1,218	463	57,992	419,510
Net loss	27,194	158,067	21,224	144,044	**	**	4,294	4,066	**	**	1,626	9,172
Estate or trust:												
Net income	428,320	2,459,134	245,629	1,270,406	2,308	42,987	15,637	115,852	2,002	19,105	162,744	1,010,784
Net loss	40,956	169,345	28,269	110,948	**	**	1,111	3,898	**	**	11,598	52,769
State income tax refunds	8,170,647	2,245,545	6,930,170	1,939,471	94,616	17,087	372,693	92,858	7,264	1,979	765,904	194,150
Alimony	127,820	817,823	6,284	33,009	*2,310	*23,108	91,478	509,878	27,748	—	251,829	251,829
Other income less loss	1,700,044	1,647,400	1,443,247	1,333,300	10,434	24,983	55,782	56,267	10,405	12,428	180,176	220,421
Total statutory adjustments	6,397,466	14,918,218	5,461,154	12,869,896	57,815	120,361	207,850	452,795	2,320	5,574	668,327	1,469,592
Total itemized deductions	25,756,298	164,432,406	20,535,687	139,737,121	376,205	1,554,267	1,306,692	6,188,650	38,940	246,820	3,498,774	16,705,348
Excess itemized deductions	25,417,827	87,987,241	20,520,296	74,098,377	350,080	975,511	1,306,692	3,318,264	38,940	122,212	320,189	9,472,878
Taxable income	25,563,529	559,310,524	20,310,552	482,250,785	371,399	4,988,557	1,298,204	17,303,653	37,885	656,875	3,445,489	53,600,453
Income tax after credits	23,569,308	120,460,466	19,733,597	103,853,650	359,397	1,042,212	1,216,008	3,152,864	36,595	132,897	3,223,721	43,279,044
Income tax	24,674,256	121,732,867	19,770,935	104,906,196	359,628	1,051,116	1,217,034	3,189,520	36,617	136,358	3,230,142	44,494,674
Total tax liability	24,951,112	124,369,488	20,059,424	107,292,653	366,048	1,070,767	1,228,439	3,245,127	38,786	140,133	3,258,425	44,494,674
Earned income credit, total	158,591	22,466	94,071	12,686	—	—	63,013	9,481	*1,507	*289	—	—
Taxpayments:												
Total	24,938,170	126,316,666	20,103,308	108,244,430	360,889	1,012,337	1,262,619	3,884,555	31,726	138,597	3,179,428	43,096,747
Income tax withheld	22,808,003	100,203,118	18,777,460	87,125,041	327,553	758,345	1,188,967	3,262,431	24,171	90,954	2,489,852	8,966,349
Tax due at time of filing	8,620,048	18,301,362	7,107,815	13,908,390	166,610	166,753	232,687	364,266	18,102	25,498	1,094,634	1,836,456
Total overpayment	16,890,318	18,260,195	13,310,438	14,866,541	208,655	108,322	1,063,416	2,397,970	20,838	23,970	2,286,971	2,252,401
Overpayment refunded	15,996,662	16,367,272	12,677,493	13,363,971	198,299	86,031	1,034,412	958,131	19,996	19,885	2,068,462	1,939,254

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

\*\*Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.

**Table 2.4—Returns With Itemized Deductions: Total Itemized Deductions as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income**

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

Size of adjusted gross income	Total itemized deductions		Total itemized deductions as a percent of adjusted gross income							
	Number of returns	Amount	Under 10 percent		10 under 15 percent		15 under 20 percent		20 under 25 percent	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Total</b> .....	<b>25,756,298</b>	<b>164,432,406</b>	<b>667,040</b>	<b>3,031,569</b>	<b>2,879,638</b>	<b>14,521,875</b>	<b>5,641,746</b>	<b>30,232,330</b>	<b>5,841,990</b>	<b>34,854,701</b>
Under \$5,000	438,096	1,041,367	73,893	9,392	15,021	3,483	22,731	10,208	24,247	15,973
\$5,000 under \$10,000	1,577,463	6,506,052	38,087	13,526	3,538	3,194	7,895	12,743	32,194	70,993
\$10,000 under \$15,000	2,855,845	12,920,692	13,706	6,511	11,962	19,436	128,108	311,849	485,906	1,439,105
\$15,000 under \$20,000	4,550,191	22,481,420	9,207	9,298	128,618	313,656	689,780	2,261,648	1,333,717	5,304,145
\$20,000 under \$25,000	5,142,205	27,725,420	13,526	19,159	264,951	823,881	1,574,916	6,258,744	1,499,568	7,539,206
\$25,000 under \$30,000	3,891,837	23,155,068	25,120	59,867	623,650	2,303,196	1,237,591	5,880,934	997,958	6,051,389
\$30,000 under \$50,000	5,586,485	41,536,290	182,824	655,875	1,419,755	6,707,888	1,601,406	10,216,428	1,205,601	9,758,374
\$50,000 under \$100,000	1,372,000	17,267,478	215,881	1,130,394	334,855	2,763,442	319,598	3,578,448	222,069	3,197,533
\$100,000 under \$200,000	274,881	6,602,964	72,298	661,109	64,958	1,060,174	50,137	1,125,906	34,512	996,861
\$200,000 under \$500,000	58,756	3,173,563	19,779	339,997	11,059	373,980	8,556	404,650	5,543	338,326
\$500,000 under \$1,000,000	6,515	997,139	2,064	71,432	1,016	83,676	825	94,170	531	78,703
\$1,000,000 or more	2,024	1,024,953	655	55,010	255	65,867	203	76,602	144	64,093

Size of adjusted gross income	Total itemized deductions as a percent of adjusted gross income—Continued									
	25 under 30 percent		30 under 40 percent		40 under 50 percent		50 under 60 percent		60 under 70 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>Total</b> .....	<b>3,892,194</b>	<b>25,869,916</b>	<b>3,728,336</b>	<b>27,465,239</b>	<b>1,357,362</b>	<b>10,856,341</b>	<b>635,152</b>	<b>5,867,381</b>	<b>410,645</b>	<b>3,837,834</b>
Under \$5,000	11,984	6,462	24,791	19,024	26,293	33,500	31,436	52,457	36,520	85,628
\$5,000 under \$10,000	130,890	329,132	325,019	971,334	334,938	1,209,342	229,260	995,074	174,184	828,644
\$10,000 under \$15,000	559,692	2,004,398	878,076	3,811,885	385,573	2,074,227	163,159	1,092,185	107,036	833,733
\$15,000 under \$20,000	997,533	4,820,060	938,809	5,521,599	266,022	2,025,743	97,441	929,817	41,951	469,750
\$20,000 under \$25,000	909,685	5,523,435	649,398	4,908,524	153,733	1,498,835	36,191	428,840	23,309	137,326
\$25,000 under \$30,000	530,294	3,931,057	370,411	3,424,288	68,251	812,564	23,215	337,994	4,142	71,919
\$30,000 under \$50,000	603,561	5,983,715	425,271	5,255,495	82,939	1,313,310	33,761	644,850	12,946	319,454
\$50,000 under \$100,000	125,896	2,225,939	94,379	2,100,878	29,224	864,978	14,285	529,613	6,504	280,753
\$100,000 under \$200,000	18,722	659,828	17,178	772,615	7,417	443,665	4,236	316,177	2,910	258,038
\$200,000 under \$500,000	3,474	264,008	4,257	418,330	2,409	315,191	1,712	268,796	876	173,542
\$500,000 under \$1,000,000	357	65,676	559	131,455	409	121,757	326	125,319	186	79,859
\$1,000,000 or more	106	56,205	188	129,813	154	143,230	130	146,260	81	99,189

Size of adjusted gross income	Total itemized deductions as a percent of adjusted gross income—Continued							
	70 under 80 percent		80 under 90 percent		90 under 100 percent		100 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Total</b> .....	<b>206,042</b>	<b>2,005,332</b>	<b>154,865</b>	<b>1,671,327</b>	<b>98,223</b>	<b>1,049,232</b>	<b>243,065</b>	<b>3,169,328</b>
Under \$5,000	20,406	65,698	30,048	93,269	28,128	83,502	92,598	562,771
\$5,000 under \$10,000	102,414	542,940	67,375	427,656	37,411	248,563	94,258	852,912
\$10,000 under \$15,000	49,678	445,876	29,088	288,094	20,306	228,696	23,555	364,696
\$15,000 under \$20,000	16,843	214,901	9,821	143,572	6,276	100,791	14,173	366,439
\$20,000 under \$25,000	3,928	64,193	5,806	108,275	978	19,814	6,216	195,187
\$25,000 under \$30,000	2,455	49,914	5,165	122,448	718	18,919	2,867	90,580
\$30,000 under \$50,000	5,094	148,597	3,789	123,609	2,820	104,399	6,718	304,296
\$50,000 under \$100,000	3,689	181,613	2,692	144,613	1,004	67,013	1,924	202,261
\$100,000 under \$200,000	1,002	103,480	714	87,028	281	34,745	516	83,339
\$200,000 under \$500,000	408	89,435	283	63,759	220	58,807	180	64,742
\$500,000 under \$1,000,000	88	45,922	63	35,595	54	35,325	37	28,248
\$1,000,000 or more	37	52,763	21	33,409	27	48,656	23	53,857

\* Estimate should be used with caution because of the small number of sample returns on which it is based  
 NOTE: Detail may not add to total because of rounding

**Table 2.5—Returns With Medical and Dental Expense Deduction: Medical and Dental Expenses Deducted as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income**

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

Size of adjusted gross income	Medical and dental expense deduction		Medical and dental expense deduction as a percent of adjusted gross income					
	Number of returns	Amount	Under 1 percent		1 under 2 percent		2 under 3 percent	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total.....</b>	<b>17,877,783</b>	<b>12,203,983</b>	<b>8,562,782</b>	<b>1,008,464</b>	<b>2,038,793</b>	<b>709,588</b>	<b>1,481,589</b>	<b>844,507</b>
Under \$5,000	201,627	283,116	*5,065	*53	*6,462	*280	*1,369	*83
\$5,000 under \$10,000	1,261,516	1,592,941	75,213	3,093	108,224	14,492	56,581	10,866
\$10,000 under \$15,000	2,238,793	2,146,908	347,244	23,193	335,992	57,825	214,829	68,380
\$15,000 under \$20,000	3,258,285	2,225,837	1,216,363	126,450	401,301	106,353	356,728	156,381
\$20,000 under \$25,000	3,579,529	2,010,244	1,820,081	201,903	470,467	158,927	369,791	204,462
\$25,000 under \$30,000	2,581,641	1,291,914	1,558,714	183,218	304,761	124,211	220,996	148,468
\$30,000 under \$50,000	3,735,237	1,899,386	2,673,377	342,269	359,505	195,413	231,482	205,708
\$50,000 under \$100,000	847,656	567,734	707,651	104,227	48,732	44,630	27,229	40,902
\$100,000 under \$200,000	139,509	133,769	127,126	19,031	2,937	5,419	2,280	6,857
\$200,000 under \$500,000	29,605	43,827	27,762	4,266	370	1,550	269	1,674
\$500,000 under \$1,000,000	3,324	6,710	3,148	544	36	361	30	493
\$1,000,000 or more	1,061	1,597	1,038	217	6	128	5	232

Size of adjusted gross income	Medical and dental expense deduction as a percent of adjusted gross income - Continued							
	3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total.....</b>	<b>1,122,836</b>	<b>859,100</b>	<b>834,005</b>	<b>791,588</b>	<b>603,932</b>	<b>658,132</b>	<b>515,498</b>	<b>639,400</b>
Under \$5,000	10,505	1,409	*5,160	*945	*4,215	*848	*1,660	*425
\$5,000 under \$10,000	68,641	21,157	55,522	21,438	70,374	31,932	56,421	32,453
\$10,000 under \$15,000	172,813	75,958	140,659	80,880	123,612	86,044	139,562	114,290
\$15,000 under \$20,000	288,529	176,221	220,011	172,486	147,357	140,118	137,487	157,651
\$20,000 under \$25,000	239,243	187,068	198,653	196,068	115,706	138,839	84,728	123,899
\$25,000 under \$30,000	161,308	151,642	110,647	133,668	76,059	114,408	51,954	91,280
\$30,000 under \$50,000	162,935	200,688	93,041	151,610	58,605	115,588	36,733	65,437
\$50,000 under \$100,000	17,551	37,839	8,992	25,373	7,158	23,763	6,048	25,144
\$100,000 under \$200,000	1,107	4,801	1,135	6,496	779	5,422	783	5,989
\$200,000 under \$500,000	180	1,709	167	1,982	56	732	104	1,976
\$500,000 under \$1,000,000	**24	**607	14	386	**11	**438	15	600
\$1,000,000 or more	**	**	4	256	**	**	3	257

Size of adjusted gross income	Medical and dental expense deduction as a percent of adjusted gross income - Continued							
	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>Total.....</b>	<b>363,134</b>	<b>481,599</b>	<b>301,835</b>	<b>441,577</b>	<b>235,044</b>	<b>381,965</b>	<b>763,983</b>	<b>1,433,003</b>
Under \$5,000	8,295	2,197	*10,747	*2,560	*5,048	*2,061	33,727	17,549
\$5,000 under \$10,000	56,136	33,062	46,978	32,595	33,961	25,461	177,346	175,598
\$10,000 under \$15,000	90,863	85,016	78,629	83,341	64,938	75,674	242,322	366,989
\$15,000 under \$20,000	93,058	120,879	78,082	114,938	74,637	122,499	146,550	301,875
\$20,000 under \$25,000	66,819	110,995	44,494	83,315	31,271	65,194	89,532	230,858
\$25,000 under \$30,000	20,530	41,140	20,652	47,276	9,084	23,975	31,111	105,099
\$30,000 under \$50,000	23,354	65,663	19,490	58,088	13,036	45,644	34,949	154,289
\$50,000 under \$100,000	3,503	15,887	2,328	12,895	2,828	17,109	7,081	54,468
\$100,000 under \$200,000	486	4,555	348	4,004	160	1,821	1,148	17,670
\$200,000 under \$500,000	81	1,779	77	1,927	71	1,899	201	7,500
\$500,000 under \$1,000,000	9	427	**10	**638	10	629	16	1,108
\$1,000,000 or more	—	—	**	**	—	—	—	—

Size of adjusted gross income	Medical and dental expense deduction as a percent of adjusted gross income - Continued							
	15 under 20 percent		20 under 30 percent		30 under 50 percent		50 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>Total.....</b>	<b>394,937</b>	<b>879,107</b>	<b>248,881</b>	<b>773,352</b>	<b>231,354</b>	<b>896,268</b>	<b>179,180</b>	<b>1,406,333</b>
Under \$5,000	18,416	13,180	9,058	8,205	37,217	51,220	44,683	182,102
\$5,000 under \$10,000	145,709	196,475	121,833	234,163	117,620	318,456	70,957	441,701
\$10,000 under \$15,000	130,338	268,258	69,573	205,937	50,376	228,269	37,043	326,855
\$15,000 under \$20,000	48,357	138,060	21,505	90,393	12,327	88,734	15,993	212,801
\$20,000 under \$25,000	30,902	117,120	8,295	46,216	3,857	30,134	*5,690	*115,246
\$25,000 under \$30,000	5,671	27,365	6,716	46,155	*1,189	*13,767	*2,249	*40,242
\$30,000 under \$50,000	12,060	75,094	9,107	83,395	6,297	95,419	*1,266	*25,081
\$50,000 under \$100,000	3,082	32,367	2,185	35,415	2,147	51,407	1,141	46,308
\$100,000 under \$200,000	300	6,218	494	15,917	274	14,383	*152	*15,187
\$200,000 under \$500,000	99	4,409	112	7,133	50	4,481	*6	*810
\$500,000 under \$1,000,000	**3	**561	3	422	—	—	—	—
\$1,000,000 or more	**	**	—	—	—	—	—	—

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

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

NOTE: Detail may not add to total because of rounding



Table 2.6—Returns With Taxes Paid Deduction: Taxes Deducted as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income

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

Size of adjusted gross income	Taxes paid deduction		Taxes paid deduction as a percent of adjusted gross income					
	Number of returns	Amount	Under 1 percent		1 under 2 percent		2 under 3 percent	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total.....</b>	<b>25,616,919</b>	<b>59,506,835</b>	<b>73,828</b>	<b>33,053</b>	<b>293,984</b>	<b>193,751</b>	<b>712,185</b>	<b>640,732</b>
Under \$5,000	345,685	257,883	*3,673	*84	*7,142	*350	17,220	1,452
\$5,000 under \$10,000	1,554,965	1,637,253	*9,566	*338	34,444	3,846	44,853	8,762
\$10,000 under \$15,000	2,843,179	3,521,610	*4,001	*324	43,242	8,516	68,493	22,653
\$15,000 under \$20,000	4,550,120	7,098,741	8,843	880	38,051	11,106	78,214	36,743
\$20,000 under \$25,000	5,136,302	9,646,798	7,011	1,267	33,783	11,679	117,288	67,978
\$25,000 under \$30,000	3,891,812	8,728,295	4,022	819	22,367	9,866	92,510	66,154
\$30,000 under \$50,000	5,582,985	16,795,173	11,505	2,501	50,754	32,362	181,323	173,419
\$50,000 under \$100,000	1,370,159	7,281,010	12,932	5,877	38,375	42,734	85,013	143,365
\$100,000 under \$200,000	274,506	2,752,085	6,698	6,386	19,246	39,358	22,027	72,761
\$200,000 under \$500,000	58,687	1,184,604	4,271	7,626	5,856	24,249	4,593	32,377
\$500,000 under \$1,000,000	6,499	320,832	922	3,227	556	5,471	493	8,322
\$1,000,000 or more	2,020	282,552	384	3,725	168	4,214	158	6,744

Size of adjusted gross income	Taxes paid deduction as a percent of adjusted gross income — Continued							
	3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total.....</b>	<b>1,235,956</b>	<b>1,347,151</b>	<b>1,736,873</b>	<b>2,291,052</b>	<b>2,359,841</b>	<b>3,695,041</b>	<b>2,905,196</b>	<b>5,275,404</b>
Under \$5,000	19,407	2,661	*15,010	*1,625	22,661	2,937	30,684	4,807
\$5,000 under \$10,000	65,293	18,189	74,053	26,413	105,366	49,457	74,207	39,420
\$10,000 under \$15,000	93,865	42,121	167,612	97,675	211,786	148,784	307,555	254,317
\$15,000 under \$20,000	200,670	126,715	334,609	267,538	413,000	407,502	510,383	582,096
\$20,000 under \$25,000	263,382	207,779	353,214	360,100	503,644	624,906	612,044	898,788
\$25,000 under \$30,000	186,113	179,146	269,338	331,623	406,061	611,107	495,001	877,486
\$30,000 under \$50,000	289,505	373,816	382,239	635,732	533,340	1,084,594	693,392	1,658,239
\$50,000 under \$100,000	88,842	208,914	108,798	327,581	131,647	477,230	151,852	644,015
\$100,000 under \$200,000	22,547	105,831	26,275	156,153	27,214	194,926	25,349	216,379
\$200,000 under \$500,000	5,591	55,991	5,177	64,181	4,623	69,937	4,288	76,161
\$500,000 under \$1,000,000	576	13,391	434	12,846	409	14,670	357	15,186
\$1,000,000 or more	165	12,598	114	9,584	90	8,991	84	8,508

Size of adjusted gross income	Taxes paid deduction as a percent of adjusted gross income — Continued							
	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>Total.....</b>	<b>3,090,343</b>	<b>6,319,537</b>	<b>2,898,043</b>	<b>6,736,324</b>	<b>2,475,946</b>	<b>6,333,619</b>	<b>5,854,979</b>	<b>18,384,174</b>
Under \$5,000	24,521	5,244	17,529	5,331	20,913	4,679	31,924	13,496
\$5,000 under \$10,000	75,936	46,887	95,254	65,673	82,528	63,202	370,997	373,630
\$10,000 under \$15,000	295,307	280,457	268,652	296,291	271,330	330,029	751,496	1,142,251
\$15,000 under \$20,000	552,368	731,716	514,906	772,698	439,373	734,191	1,158,528	2,430,297
\$20,000 under \$25,000	726,999	1,230,718	626,470	1,197,752	541,197	1,150,071	1,148,717	3,036,807
\$25,000 under \$30,000	531,061	1,092,168	514,268	1,198,408	387,390	999,481	832,822	2,635,194
\$30,000 under \$50,000	726,022	1,983,111	708,239	2,196,325	606,667	2,098,437	1,215,993	5,279,688
\$50,000 under \$100,000	132,893	644,299	132,870	720,609	107,688	649,794	286,412	2,242,538
\$100,000 under \$200,000	21,408	209,476	16,513	181,822	15,732	193,896	47,536	752,298
\$200,000 under \$500,000	3,447	71,165	2,993	70,258	2,735	70,855	9,115	305,097
\$500,000 under \$1,000,000	311	15,467	259	14,249	309	19,460	1,085	87,902
\$1,000,000 or more	70	8,828	90	16,908	84	19,524	354	84,977

Size of adjusted gross income	Taxes paid deduction as a percent of adjusted gross income — Continued							
	15 under 20 percent		20 under 30 percent		30 under 50 percent		50 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>Total.....</b>	<b>1,230,041</b>	<b>5,086,737</b>	<b>531,962</b>	<b>2,214,423</b>	<b>158,621</b>	<b>629,563</b>	<b>59,121</b>	<b>326,274</b>
Under \$5,000	21,182	14,306	33,721	30,867	41,565	59,337	38,533	110,707
\$5,000 under \$10,000	245,022	336,733	187,725	339,758	74,767	198,920	14,954	66,026
\$10,000 under \$15,000	209,098	453,002	130,593	361,365	19,967	82,401	182	1,424
\$15,000 under \$20,000	219,769	647,507	67,814	265,812	13,021	78,195	571	5,745
\$20,000 under \$25,000	164,365	612,037	33,414	174,903	1,855	14,517	2,919	57,496
\$25,000 under \$30,000	128,569	580,054	20,959	131,826	1,223	12,763	108	2,199
\$30,000 under \$50,000	148,268	935,803	32,357	287,615	2,556	33,781	825	19,750
\$50,000 under \$100,000	71,433	802,455	18,234	284,289	2,389	57,835	781	29,474
\$100,000 under \$200,000	17,593	394,834	5,246	165,844	947	46,446	175	15,676
\$200,000 under \$500,000	4,092	196,238	1,579	103,269	269	27,202	58	9,998
\$500,000 under \$1,000,000	483	55,463	243	38,168	50	11,844	12	5,164
\$1,000,000 or more	167	58,305	77	30,708	12	6,323	3	2,615

\* Estimate should be used with caution because of the small number of sample returns on which it is based  
 NOTE: Detail may not add to total because of rounding

**Table 2.7—Returns With Interest Paid Deduction: Interest Deducted as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income**

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

Size of adjusted gross income	Interest paid deduction		Interest paid deduction as a percent of adjusted gross income					
	Number of returns	Amount	Under 1 percent		1 under 2 percent		2 under 3 percent	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total</b> .....	<b>23,543,648</b>	<b>60,681,144</b>	<b>1,283,419</b>	<b>226,026</b>	<b>1,158,287</b>	<b>626,389</b>	<b>1,297,282</b>	<b>1,070,647</b>
Under \$5,000	176,591	274,275	*12,365	*270	*2,507	*100	*8,882	*777
\$5,000 under \$10,000	1,224,103	2,168,580	42,918	1,920	29,179	3,134	45,292	8,741
\$10,000 under \$15,000	2,539,047	4,825,923	97,613	5,518	80,569	14,934	95,575	31,007
\$15,000 under \$20,000	4,279,524	9,139,012	144,963	12,012	156,701	42,303	171,412	75,279
\$20,000 under \$25,000	4,916,850	11,245,813	186,191	20,376	190,693	66,246	213,533	120,675
\$25,000 under \$30,000	3,692,870	9,072,038	187,678	24,162	180,377	77,214	218,630	151,124
\$30,000 under \$50,000	5,215,828	15,132,213	403,432	67,845	362,790	204,370	406,508	375,248
\$50,000 under \$100,000	1,209,646	5,681,925	148,208	42,768	116,690	114,890	106,800	177,582
\$100,000 under \$200,000	233,692	1,929,915	43,604	25,210	30,215	58,823	24,589	81,238
\$200,000 under \$500,000	48,473	814,585	13,495	15,559	7,513	30,686	5,454	37,123
\$500,000 under \$1,000,000	5,346	212,114	2,062	5,030	809	7,722	517	8,250
\$1,000,000 or more	1,678	184,751	890	5,357	238	5,968	90	3,602

Size of adjusted gross income	Interest paid deduction as a percent of adjusted gross income - Continued							
	3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total</b> .....	<b>1,336,321</b>	<b>1,495,179</b>	<b>1,409,845</b>	<b>1,946,293</b>	<b>1,292,376</b>	<b>2,174,158</b>	<b>1,301,013</b>	<b>2,491,606</b>
Under \$5,000	*12,347	*1,068	*3,399	*326	*2,746	*649	*709	*113
\$5,000 under \$10,000	25,650	6,802	46,987	17,288	27,949	11,948	42,976	22,461
\$10,000 under \$15,000	89,296	39,807	111,700	66,067	90,576	61,180	77,804	65,820
\$15,000 under \$20,000	186,363	117,351	190,383	152,811	163,522	161,482	180,732	206,749
\$20,000 under \$25,000	251,425	198,840	282,430	282,997	271,060	336,924	314,216	460,238
\$25,000 under \$30,000	244,806	235,522	245,195	302,106	269,888	405,440	247,800	438,113
\$30,000 under \$50,000	396,941	510,719	413,180	688,590	359,928	724,548	344,495	824,522
\$50,000 under \$100,000	103,995	239,264	94,278	275,817	87,964	315,010	78,146	328,504
\$100,000 under \$200,000	21,021	95,592	18,834	109,811	16,255	114,096	12,250	105,566
\$200,000 under \$500,000	4,049	38,331	3,175	39,020	2,256	33,463	1,715	30,234
\$500,000 under \$1,000,000	364	8,279	235	6,932	181	6,477	137	5,818
\$1,000,000 or more	64	3,605	49	4,528	31	2,942	33	3,468

Size of adjusted gross income	Interest paid deduction as a percent of adjusted gross income - Continued							
	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>Total</b> .....	<b>1,277,233</b>	<b>2,766,880</b>	<b>1,277,441</b>	<b>3,003,420</b>	<b>1,275,628</b>	<b>3,307,359</b>	<b>5,178,195</b>	<b>16,141,200</b>
Under \$5,000	*2,091	*771	*3,499	*509	*919	*337	12,340	7,026
\$5,000 under \$10,000	41,939	24,938	37,222	26,443	34,207	28,276	143,466	149,178
\$10,000 under \$15,000	98,053	91,799	111,017	120,823	104,312	125,553	473,915	771,110
\$15,000 under \$20,000	188,530	251,376	210,018	318,238	224,995	380,798	1,166,204	2,558,109
\$20,000 under \$25,000	288,491	484,286	300,511	580,453	320,677	691,062	1,341,229	3,712,222
\$25,000 under \$30,000	224,167	457,526	236,625	549,250	232,657	601,138	850,042	2,822,350
\$30,000 under \$50,000	346,427	949,983	309,901	958,598	294,202	1,022,015	1,003,807	4,418,210
\$50,000 under \$100,000	75,583	369,171	59,374	324,866	55,106	335,042	163,915	1,266,136
\$100,000 under \$200,000	10,515	101,561	7,940	87,782	7,528	92,779	20,286	314,686
\$200,000 under \$500,000	1,318	26,706	1,234	28,751	939	23,620	2,691	89,520
\$500,000 under \$1,000,000	92	4,395	83	4,812	70	4,506	244	19,657
\$1,000,000 or more	27	4,370	17	2,895	16	2,233	56	12,994

Size of adjusted gross income	Interest paid deduction as a percent of adjusted gross income - Continued							
	15 under 20 percent		20 under 30 percent		30 under 50 percent		50 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>Total</b> .....	<b>2,764,722</b>	<b>10,717,227</b>	<b>1,784,420</b>	<b>8,390,926</b>	<b>675,796</b>	<b>4,114,684</b>	<b>231,670</b>	<b>2,209,150</b>
Under \$5,000	9,249	6,560	13,074	12,978	34,291	58,209	58,173	184,581
\$5,000 under \$10,000	147,638	205,418	241,699	488,870	214,299	632,841	102,682	540,322
\$10,000 under \$15,000	448,494	1,015,323	443,115	1,326,441	182,893	819,581	34,115	270,959
\$15,000 under \$20,000	746,415	2,247,886	1,746,416	5,746,416	104,315	638,561	15,795	229,642
\$20,000 under \$25,000	604,098	2,303,631	300,041	1,533,061	48,447	393,265	3,808	61,538
\$25,000 under \$30,000	381,901	1,790,361	141,570	891,821	29,222	281,869	2,312	44,042
\$30,000 under \$50,000	355,577	2,174,558	169,541	1,458,173	42,108	551,274	6,991	203,562
\$50,000 under \$100,000	60,620	670,713	38,562	602,624	15,116	368,496	5,269	251,041
\$100,000 under \$200,000	8,996	201,423	6,019	190,484	3,988	198,651	1,652	152,212
\$200,000 under \$500,000	1,542	73,254	1,439	99,978	933	101,684	714	146,657
\$500,000 under \$1,000,000	156	17,415	151	25,193	135	34,178	110	53,451
\$1,000,000 or more	36	10,686	33	14,887	49	36,075	49	71,142

\* Estimate should be used with caution because of the small number of sample returns on which it is based  
 NOTE: Detail may not add to total because of rounding

**Table 2.8—Returns With Contributions Deduction: Contributions Deduction as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income**

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

Size of adjusted gross income	Contributions deduction		Contributions deduction as a percent of adjusted gross income					
	Number of returns	Amount	Under 1 percent		1 under 2 percent		2 under 3 percent	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total</b> .....	<b>23,939,571</b>	<b>19,691,249</b>	<b>8,013,717</b>	<b>1,177,191</b>	<b>6,034,277</b>	<b>2,502,249</b>	<b>3,401,438</b>	<b>2,326,642</b>
Under \$5,000 .....	209,807	94,567	26,008	307	24,857	1,303	22,215	1,286
\$5,000 under \$10,000 .....	1,318,292	691,959	201,885	8,669	259,429	30,668	142,403	29,412
\$10,000 under \$15,000 .....	2,567,737	1,381,251	721,350	45,484	511,846	95,499	397,896	124,880
\$15,000 under \$20,000 .....	4,195,552	2,242,482	1,397,208	119,904	1,045,497	269,453	575,752	247,602
\$20,000 under \$25,000 .....	4,833,150	2,764,179	1,789,495	198,189	1,239,248	398,644	671,674	368,339
\$25,000 under \$30,000 .....	3,716,600	2,404,690	1,349,348	183,754	1,043,777	415,066	535,691	354,674
\$30,000 under \$50,000 .....	5,435,450	4,722,055	1,944,736	365,955	1,500,063	809,053	821,842	734,628
\$50,000 under \$100,000 .....	1,330,670	2,438,483	461,342	155,163	340,196	322,086	194,481	309,131
\$100,000 under \$200,000 .....	266,722	1,263,262	96,676	62,449	58,304	109,404	33,245	106,948
\$200,000 under \$500,000 .....	57,224	853,761	22,413	26,777	10,110	39,342	5,695	37,937
\$500,000 under \$1,000,000 .....	6,374	363,603	2,497	5,839	767	7,174	443	7,208
\$1,000,000 or more .....	1,993	470,956	759	4,702	183	4,557	101	4,595

Size of adjusted gross income	Contributions deduction as a percent of adjusted gross income—Continued							
	3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total</b> .....	<b>1,679,800</b>	<b>1,607,305</b>	<b>1,061,042</b>	<b>1,265,833</b>	<b>722,771</b>	<b>1,043,281</b>	<b>498,518</b>	<b>860,992</b>
Under \$5,000 .....	13,820	1,835	14,845	2,444	16,294	3,312	12,631	2,575
\$5,000 under \$10,000 .....	115,847	32,533	112,678	41,118	83,988	38,163	49,735	24,724
\$10,000 under \$15,000 .....	207,148	90,548	119,450	65,596	70,700	46,886	68,489	58,196
\$15,000 under \$20,000 .....	313,017	190,860	190,364	149,710	126,437	122,641	81,481	94,598
\$20,000 under \$25,000 .....	281,747	217,684	206,894	206,407	138,273	169,183	84,701	124,359
\$25,000 under \$30,000 .....	243,490	228,718	122,799	148,223	103,817	156,112	68,420	123,925
\$30,000 under \$50,000 .....	376,024	473,564	217,780	358,485	135,682	274,915	100,518	239,739
\$50,000 under \$100,000 .....	104,645	237,207	61,320	180,746	36,679	131,688	24,746	103,812
\$100,000 under \$200,000 .....	20,530	94,091	12,376	73,374	8,970	64,394	6,396	55,528
\$200,000 under \$500,000 .....	3,214	30,447	2,286	28,332	1,762	26,996	1,210	21,847
\$500,000 under \$1,000,000 .....	261	5,820	196	5,825	124	4,529	152	6,531
\$1,000,000 or more .....	57	3,979	54	5,576	45	4,463	39	5,157

Size of adjusted gross income	Contributions deduction as a percent of adjusted gross income — Continued							
	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>Total</b> .....	<b>391,824</b>	<b>783,835</b>	<b>291,668</b>	<b>632,899</b>	<b>300,886</b>	<b>694,247</b>	<b>891,235</b>	<b>2,580,100</b>
Under \$5,000 .....	2,042	474	*1,005	*188	4,575	1,456	19,278	9,199
\$5,000 under \$10,000 .....	48,250	28,129	31,270	19,061	28,642	21,451	74,266	73,647
\$10,000 under \$15,000 .....	53,180	48,671	55,815	60,425	56,035	71,017	160,942	248,685
\$15,000 under \$20,000 .....	44,354	59,292	47,019	70,005	66,616	111,625	214,864	461,258
\$20,000 under \$25,000 .....	92,627	154,981	55,231	104,292	56,282	120,719	156,165	417,914
\$25,000 under \$30,000 .....	53,100	107,978	29,680	67,348	35,079	91,522	94,790	306,639
\$30,000 under \$50,000 .....	69,264	196,154	53,008	163,103	38,020	133,471	128,211	545,959
\$50,000 under \$100,000 .....	23,654	116,544	14,444	82,742	11,829	74,577	32,004	257,860
\$100,000 under \$200,000 .....	4,214	40,920	3,240	35,803	2,945	36,812	8,035	126,146
\$200,000 under \$500,000 .....	985	20,699	829	19,401	753	20,321	2,259	79,260
\$500,000 under \$1,000,000 .....	121	5,916	99	5,610	86	5,310	326	26,789
\$1,000,000 or more .....	33	4,075	28	4,921	24	5,965	95	26,742

Size of adjusted gross income	Contributions deduction as a percent of adjusted gross income — Continued							
	15 under 20 percent		20 under 30 percent		30 under 50 percent		50 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>Total</b> .....	<b>307,105</b>	<b>1,177,987</b>	<b>209,931</b>	<b>1,162,824</b>	<b>97,191</b>	<b>1,384,712</b>	<b>38,168</b>	<b>491,152</b>
Under \$5,000 .....	19,572	11,374	8,401	7,888	9,638	6,928	14,626	43,996
\$5,000 under \$10,000 .....	52,132	72,649	70,082	125,814	36,812	104,370	10,873	41,551
\$10,000 under \$15,000 .....	73,255	154,367	51,811	156,826	16,228	75,662	3,592	38,507
\$15,000 under \$20,000 .....	56,941	173,679	28,144	116,069	6,993	47,977	865	7,808
\$20,000 under \$25,000 .....	37,341	140,417	18,041	97,894	3,818	28,577	*1,613	*16,578
\$25,000 under \$30,000 .....	24,815	117,411	6,877	46,042	2,865	29,247	2,052	28,032
\$30,000 under \$50,000 .....	27,317	174,763	14,605	126,285	7,234	104,543	1,146	21,420
\$50,000 under \$100,000 .....	10,297	118,621	6,433	106,896	6,478	162,765	2,122	78,646
\$100,000 under \$200,000 .....	3,708	86,652	3,474	117,651	3,919	202,841	690	50,248
\$200,000 under \$500,000 .....	1,395	69,599	1,536	115,543	2,354	253,313	423	63,948
\$500,000 under \$1,000,000 .....	252	28,239	371	64,154	564	144,560	115	40,097
\$1,000,000 or more .....	80	30,215	156	81,762	288	223,928	51	60,320

\* Estimate should be used with caution because of the small number of sample returns on which it is based  
NOTE: Detail may not add to total because of rounding

Table 2.9 — Returns Filed by Dependents with Unearned Income: Selected Sources of Income, Deductions, and Tax, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Dividends in adjusted gross income		Interest received	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(1)	(2)	(3)	(4)	(5)	(6)
<b>Total</b> .....	<b>585,555</b>	<b>2,146,406</b>	<b>300,678</b>	<b>573,255</b>	<b>227,832</b>	<b>557,068</b>	<b>516,419</b>	<b>540,894</b>
Under \$2,000.....	261,336	346,067	93,750	80,711	82,530	53,603	217,353	171,192
\$2,000 under \$4,000.....	172,876	468,968	107,677	168,487	68,481	94,411	157,121	143,624
\$4,000 under \$6,000.....	67,868	344,847	42,874	104,914	23,552	34,388	63,741	118,329
\$6,000 under \$8,000.....	35,556	241,097	23,758	124,205	15,174	43,245	32,433	30,566
\$8,000 under \$10,000.....	19,468	165,738	14,323	40,651	11,930	80,202	19,468	12,262
\$10,000 under \$50,000.....	27,345	491,766	17,635	53,554	25,361	227,706	25,280	55,275
\$50,000 or more.....	1,106	87,923	661	732	804	23,513	1,023	9,645

Size of adjusted gross income	Sales of capital assets net gain less loss		Estate or trust net income less loss		Zero bracket amount		Total itemized deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total</b> .....	<b>130,091</b>	<b>103,215</b>	<b>68,633</b>	<b>132,367</b>	<b>581,649</b>	<b>1,170,264</b>	<b>294,652</b>	<b>201,704</b>
Under \$2,000.....	38,064	11,817	7,223	4,372	257,431	479,740	111,646	56,226
\$2,000 under \$4,000.....	52,139	13,031	23,940	20,271	172,876	358,611	93,334	67,243
\$4,000 under \$6,000.....	7,750	1,339	13,856	37,932	67,868	148,270	42,660	32,896
\$6,000 under \$8,000.....	5,863	1,195	3,743	8,819	35,556	78,223	11,798	2,885
\$8,000 under \$10,000.....	6,851	6,926	11,452	24,620	19,468	42,830	12,139	12,920
\$10,000 under \$50,000.....	18,806	54,164	7,612	15,730	27,345	60,159	21,970	23,412
\$50,000 or more.....	618	14,743	807	20,623	1,105	2,431	1,105	6,122

Size of adjusted gross income	Excess itemized deductions		Unused zero bracket amount		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>Total</b> .....	<b>3,494</b>	<b>7,704</b>	<b>431,806</b>	<b>761,580</b>	<b>581,649</b>	<b>2,471,223</b>	<b>462,476</b>	<b>283,327</b>
Under \$2,000.....	—	—	215,906	418,810	257,431	578,946	173,116	14,190
\$2,000 under \$4,000.....	—	—	121,070	198,035	172,876	537,346	138,018	27,710
\$4,000 under \$6,000.....	—	—	48,866	73,570	67,868	367,516	67,868	37,311
\$6,000 under \$8,000.....	—	—	11,798	23,070	35,556	237,500	35,556	28,168
\$8,000 under \$10,000.....	—	—	12,139	13,786	19,468	164,924	19,468	23,041
\$10,000 under \$50,000.....	2,761	3,780	21,654	34,081	27,345	501,558	27,345	114,416
\$50,000 or more.....	733	3,924	373	235	1,105	83,433	1,105	38,490

Size of adjusted gross income	General tax credit		Total income tax		Total tax liability		Tax due at time of filing		Total overpayment	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
<b>Total</b> .....	<b>462,476</b>	<b>25,526</b>	<b>404,117</b>	<b>241,368</b>	<b>405,944</b>	<b>245,544</b>	<b>297,260</b>	<b>101,271</b>	<b>218,804</b>	<b>43,358</b>
Under \$2,000.....	173,116	5,486	135,801	8,736	137,509	8,835	126,295	8,076	70,870	7,346
\$2,000 under \$4,000.....	138,018	4,994	116,973	21,830	117,092	22,053	69,053	10,296	98,503	12,568
\$4,000 under \$6,000.....	67,868	4,359	67,868	32,544	67,868	32,942	49,109	20,482	18,759	3,992
\$6,000 under \$8,000.....	35,556	3,166	35,556	24,481	35,556	25,592	22,346	7,830	13,210	2,941
\$8,000 under \$10,000.....	19,468	2,433	19,468	20,547	19,468	21,057	13,243	9,426	6,225	4,410
\$10,000 under \$50,000.....	27,345	4,888	27,345	95,964	27,345	97,770	16,203	27,750	11,142	11,666
\$50,000 or more.....	1,105	199	1,106	37,265	1,106	37,295	1,011	17,412	95	434

\* Estimate should be used with caution because of the small number of sample returns on which it is based  
 NOTE: Detail may not add to total because of rounding



Table 2.10 — 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]

Size of adjusted gross income	Exemptions for dependents - Continued									
	Exemptions for children away from home					Exemptions for parents at home				
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
<b>All returns, total</b>	<b>1,228,139</b>	<b>2,010,301</b>	<b>26,566,840</b>	<b>1,112,373</b>	<b>4,311,512</b>	<b>1,119,769</b>	<b>1,217,543</b>	<b>20,574,269</b>	<b>991,463</b>	<b>2,909,151</b>
Under \$2,000	8,889	15,553	-217,435	**80	**1,596	10,410	10,410	-43,593	**145	645
\$2,000 under \$4,000	34,967	53,068	115,414	**15,131	**1,857	32,627	35,998	101,301	42,973	6,797
\$4,000 under \$6,000	48,476	77,712	240,935	43,363	14,666	74,553	80,216	401,013	71,882	22,212
\$6,000 under \$8,000	57,852	103,908	407,416	82,313	44,826	96,955	113,931	661,023	104,929	67,952
\$8,000 under \$10,000	84,238	128,421	768,406	124,821	77,909	124,872	141,909	1,126,629	104,929	90,290
\$10,000 under \$12,000	89,734	184,379	977,261	177,909	104,604	141,909	154,355	1,148,918	100,955	90,290
\$12,000 under \$14,000	96,106	167,237	1,246,903	93,183	115,530	76,534	84,164	987,634	76,107	87,920
\$14,000 under \$16,000	86,106	156,924	1,149,703	87,827	142,091	83,965	84,265	1,269,522	81,169	130,409
\$16,000 under \$18,000	89,184	141,089	1,286,929	88,690	186,357	85,465	85,465	1,469,409	85,465	146,409
\$18,000 under \$20,000	116,362	141,122	1,784,799	93,130	239,947	67,114	71,227	1,271,168	65,390	146,290
\$20,000 under \$25,000	200,065	323,267	4,507,556	199,366	632,737	111,241	120,672	2,515,326	110,922	335,718
\$25,000 under \$30,000	116,362	190,981	3,168,359	115,111	463,988	101,804	109,753	2,812,799	101,651	405,213
\$30,000 under \$50,000	168,380	278,852	6,270,958	166,061	1,109,910	123,222	131,740	4,469,547	123,064	759,764
\$50,000 under \$100,000	41,382	12,680	2,678,763	40,975	654,587	23,411	25,959	1,528,767	23,308	365,450
\$100,000 under \$200,000	7,419	3,030	974,908	7,417	318,215	4,384	4,787	587,417	4,362	195,805
\$200,000 under \$500,000	1,752	1,493	494,371	1,749	186,903	854	937	235,206	853	93,099
\$500,000 under \$1,000,000	193	353	124,313	183	251,668	75	86	49,498	75	21,111
\$1,000,000 or more	65	114	141,095	65	70,522	26	29	40,033	26	18,998
All returns, summary	73,357	106,650	34,533	11,173	3,042	54,974	58,397	115,115	*4,987	*1,158
Under \$5,000	161,065	272,012	1,286,202	129,714	59,903	284,391	323,867	2,131,257	214,942	96,447
\$5,000 under \$10,000	212,712	369,617	2,606,435	196,365	223,143	220,322	230,363	2,710,069	216,206	236,763
\$10,000 under \$15,000	245,386	380,164	4,282,187	244,184	531,473	195,065	203,313	3,379,626	191,625	379,625
\$15,000 under \$20,000	535,619	881,858	18,365,483	530,937	3,493,952	365,017	393,965	12,238,592	364,261	2,195,158
<b>All returns, total</b>	<b>346,748</b>	<b>394,225</b>	<b>8,819,768</b>	<b>314,328</b>	<b>1,625,384</b>	<b>1,122,875</b>	<b>1,532,925</b>	<b>17,485,157</b>	<b>897,555</b>	<b>2,168,554</b>
Under \$2,000	1,226	1,730	-63,478	**61	**842	18,198	25,136	-69,277	75	930
\$2,000 under \$4,000	7,260	11,279	21,279	**14,419	**1,598	49,018	68,110	159,393	40,581	6,333
\$4,000 under \$6,000	14,512	19,355	75,156	18,172	7,369	133,920	191,624	696,168	94,467	30,660
\$6,000 under \$8,000	25,632	38,663	200,064	36,904	16,904	152,925	218,857	869,426	68,777	40,124
\$8,000 under \$10,000	29,782	51,798	321,713	26,717	18,896	90,773	128,897	817,792	86,036	40,124
\$10,000 under \$12,000	35,563	42,107	470,105	32,882	29,050	114,784	140,050	1,040,300	86,036	40,124
\$12,000 under \$14,000	28,487	33,537	423,162	28,167	33,094	82,542	122,283	1,475,006	113,398	120,502
\$14,000 under \$16,000	21,078	29,220	362,398	21,036	30,496	90,170	123,071	1,530,373	89,677	145,620
\$16,000 under \$18,000	15,485	18,851	295,229	15,484	31,794	52,302	71,759	1,001,754	50,553	104,200
\$18,000 under \$20,000	29,354	31,077	661,514	29,354	72,337	124,611	167,942	2,777,123	123,727	333,652
\$20,000 under \$25,000	33,333	35,258	911,656	33,316	129,056	67,251	91,714	1,834,787	67,242	257,491
\$25,000 under \$30,000	45,395	51,310	1,713,318	45,208	292,289	62,445	81,370	2,293,192	62,227	275,215
\$30,000 under \$50,000	23,907	25,894	1,602,998	23,899	321,589	3,928	10,893	1,656,472	3,928	27,615
\$50,000 under \$100,000	6,900	8,102	938,179	6,889	312,420	3,928	4,875	502,928	3,928	165,267
\$100,000 under \$200,000	1,572	1,812	444,010	1,571	173,677	871	1,203	251,944	871	101,057
\$200,000 under \$500,000	193	224	124,569	192	52,901	129	174	86,977	129	35,886
\$500,000 under \$1,000,000	57	65	107,903	56	51,117	50	79	96,880	50	45,849
\$1,000,000 or more	13,411	13,915	-21,393	4,922	1,026	118,911	165,937	325,199	13,310	1,990
All returns, summary	82,574	83,935	475,406	44,634	45,991	294,693	400,754	2,148,302	490,590	76,057
Under \$5,000	82,574	83,935	108,214	44,634	45,991	294,693	400,754	2,148,302	490,590	76,057
\$5,000 under \$10,000	48,039	58,681	1,038,172	47,596	95,052	363,568	381,414	3,172,929	240,130	248,584
\$10,000 under \$15,000	48,039	58,681	1,038,172	47,596	95,052	363,568	381,414	3,172,929	240,130	248,584
\$15,000 under \$20,000	140,701	153,742	6,493,148	140,486	1,465,046	273,698	367,340	8,730,245	272,760	1,531,471
\$20,000 or more	140,701	153,742	6,493,148	140,486	1,465,046	273,698	367,340	8,730,245	272,760	1,531,471

Footnotes at end of table.

**Table 2.10 — 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]

Size of adjusted gross income		Total												Total income tax	
		Number of returns	Number of exemptions	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities		Sales of property net gain less loss <sup>1</sup>		All other income less loss <sup>2</sup>		Number of returns		
(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)			
<b>All returns, total</b>	<b>89,771,551</b>	<b>208,682,882</b>	<b>1,302,447,386</b>	<b>80,278,349</b>	<b>1,090,291,855</b>	<b>12,953,621</b>	<b>74,441,394</b>	<b>19,132,214</b>	<b>24,488,278</b>	<b>52,537,946</b>	<b>113,225,859</b>	<b>68,688,305</b>	<b>186,232,537</b>		
Under \$2,000	9,010,975	11,895,541	2,024,956	7,808,978	10,479,431	868,872	6,671,501	302,223	1,071,625	2,751,971	—	154,781	79,154		
\$2,000 under \$4,000	9,234,196	12,951,087	27,612,955	8,212,496	23,717,190	762,519	6,134,309	389,077	1,161,669	3,218,532	3,063,766	2,431,911	160,469		
\$4,000 under \$8,000	8,394,928	13,975,905	42,260,855	7,027,019	34,218,571	752,486	1,303,387	382,019	1,209,428	3,296,415	6,447,698	5,601,698	1,419,604		
\$8,000 under \$16,000	8,251,372	15,197,268	57,476,641	6,037,588	46,891,827	835,671	2,167,300	502,696	369,021	3,756,663	8,045,493	6,757,635	3,170,964		
\$16,000 under \$30,000	6,930,002	13,878,754	62,016,835	6,036,036	51,941,272	774,675	1,993,270	443,511	512,174	3,562,025	7,570,119	6,509,640	4,670,397		
\$30,000 under \$50,000	6,100,684	14,032,342	67,006,011	5,748,707	49,832,143	784,023	2,399,757	498,608	570,854	3,373,432	6,886,693	5,834,212	5,913,785		
\$50,000 under \$100,000	5,581,530	13,684,407	72,392,576	5,074,273	62,813,285	775,560	2,538,843	498,752	608,820	3,433,182	6,436,628	5,470,682	7,234,791		
\$100,000 under \$200,000	3,480,068	8,593,844	46,845,844	3,454,026	40,632,818	463,888	1,516,230	265,812	638,122	2,165,918	5,493,706	4,933,706	9,215,082		
\$200,000 under \$500,000	4,277,947	13,981,712	79,571,325	4,166,888	70,923,969	723,585	2,417,200	478,458	898,122	3,167,888	6,972,888	6,237,439	9,967,150		
\$500,000 under \$25,000	8,552,615	27,535,092	190,941,609	8,113,962	172,301,756	1,070,507	7,259,863	1,739,255	2,070,318	6,938,870	9,640,923	8,431,015	25,310,801		
\$25,000 under \$50,000	5,386,257	17,875,730	146,822,233	5,088,392	130,433,757	1,005,615	6,711,222	678,840	1,757,226	4,749,389	7,919,528	5,332,156	12,977,167		
\$50,000 under \$100,000	6,535,452	22,015,186	238,969,911	6,012,166	198,295,597	1,687,544	19,480,910	1,717,497	4,320,973	6,141,164	16,872,431	6,495,225	42,741,112		
\$100,000 under \$200,000	1,471,406	5,073,833	96,283,476	1,221,882	61,743,052	793,465	18,085,712	801,380	4,202,124	1,450,288	12,252,587	1,460,169	24,380,402		
\$200,000 under \$500,000	2,853,309	9,844,482	37,512,860	2,303,354	20,903,119	201,818	6,645,569	205,561	2,748,947	283,848	7,215,224	284,208	12,856,751		
\$500,000 under \$1,000,000	59,884	190,191	16,711,100	47,584	7,358,593	46,763	2,471,206	49,425	8,670,318	59,683	4,810,983	59,796	6,896,404		
\$1,000,000 under \$10,000,000	6,581	19,365	4,362,466	5,195	1,297,845	5,415	510,723	5,932	2,070,490	5,729	1,707,490	6,573	2,002,141		
\$10,000,000 or more	2,041	5,788	4,106,279	1,616	683,353	1,705	558,772	1,883	1,104,435	2,036	1,783,719	2,039	2,015,197		
<b>All returns, summary</b>	<b>22,236,197</b>	<b>31,300,923</b>	<b>47,581,705</b>	<b>19,222,383</b>	<b>48,488,840</b>	<b>2,002,810</b>	<b>6,772,810</b>	<b>883,580</b>	<b>1,359,909</b>	<b>7,568,572</b>	<b>3,439,031</b>	<b>5,136,521</b>	<b>705,010</b>		
Under \$5,000	19,585,276	36,597,632	143,810,537	18,812,734	118,799,451	1,990,946	4,177,804	1,139,946	1,930,028	9,017,084	3,149,021	16,301,144	8,786,577		
\$5,000 under \$10,000	14,241,599	21,645,366	176,530,628	12,890,601	153,004,802	1,964,715	6,232,625	1,226,449	1,388,048	8,359,997	15,905,151	13,819,783	17,129,707		
\$10,000 under \$20,000	11,408,934	32,715,254	198,794,563	10,631,479	177,041,878	1,778,770	7,382,625	1,156,214	1,833,485	7,959,891	12,536,575	11,279,676	23,419,368		
\$20,000 or more	22,299,545	73,643,707	735,729,954	20,721,152	592,996,884	5,216,443	61,719,376	4,731,025	18,810,807	19,632,392	62,202,886	22,151,181	136,179,875		
One															
Size of adjusted gross income		Total												Total income tax	
		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities		Sales of property net gain less loss <sup>1</sup>		All other income less loss <sup>2</sup>		Number of returns	Amount		
(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)				
<b>All returns, total</b>	<b>37,424,480</b>	<b>275,157,747</b>	<b>276,985,846</b>	<b>37,182,504</b>	<b>6,751,606</b>	<b>2,161,441</b>	<b>6,751,606</b>	<b>2,179,639</b>	<b>3,579,061</b>	<b>17,178,473</b>	<b>37,841,234</b>	<b>24,807,492</b>	<b>35,567,927</b>		
Under \$2,000	7,521,849	7,110,331	7,773,312	6,800,542	2,773,312	321,390	1,007,007	125,346	126,222	2,171,913	217,305	140,178	21,355		
\$2,000 under \$4,000	4,224,131	21,380,087	6,170,524	6,570,824	15,098,088	356,244	5,531,982	248,564	91,909	2,475,044	4,069,459	2,392,647	1,395,349		
\$4,000 under \$8,000	4,654,178	26,654,738	6,977,521	6,277,788	26,376,521	245,208	6,201,645	814,564	191,151	2,016,026	4,176,968	2,625,968	1,352,467		
\$8,000 under \$16,000	3,420,177	30,519,312	30,339,407	2,646,304	525,118	186,753	172,226	1,715,016	3,354,613	3,956,613	3,320,025	3,231,883	3,406,259		
\$16,000 under \$30,000	2,478,379	27,148,987	23,778,768	2,246,796	425,735	131,305	425,735	173,043	118,817	1,446,452	2,825,687	2,454,058	3,406,259		
\$30,000 under \$50,000	1,985,264	25,417,424	22,577,867	1,788,192	343,650	116,083	343,650	177,461	209,353	1,317,476	2,806,553	1,950,290	3,555,165		
\$50,000 under \$100,000	1,420,832	21,272,436	18,810,605	1,290,663	444,626	107,446	444,626	120,363	150,606	943,833	1,966,599	1,411,086	3,322,019		
\$100,000 under \$200,000	1,032,542	17,506,106	15,127,672	74,664	360,615	12,032	360,615	122,067	183,395	895,752	1,895,752	1,029,286	2,939,037		
\$200,000 under \$500,000	740,812	14,050,534	12,676,344	666,355	61,730	32,644	61,730	116,342	185,288	587,729	1,666,256	737,648	4,386,371		
\$500,000 under \$1,000,000	369,727	20,934,511	19,301,658	329,559	15,901,658	12,137	15,901,658	194,229	250,475	524,728	1,943,691	3,939,349	5,939,349		
\$1,000,000 under \$20,000	352,191	35,933,300	29,730,508	297,508	479,468	102,252	479,468	102,252	297,288	610,163	349,375	349,375	2,013,751		
\$20,000 under \$50,000	297,038	10,992,493	6,213,177	206,155	1,170,045	85,257	1,170,045	317,666	459,332	286,803	3,049,332	2,602,372	2,602,372		
\$50,000 under \$100,000	89,525	5,945,861	4,087,846	47,002	616,325	40,433	616,325	56,945	255,246	86,741	2,176,866	89,090	1,804,166		
\$100,000 under \$200,000	17,412	2,328,232	1,413,420	8,499	230,604	12,720	230,604	4,309	280,210	17,258	1,142,807	17,336	932,323		
\$200,000 under \$500,000	4,969	1,413,420	236,763	2,058	145,308	3,013	145,308	4,039	207,319	4,964	82,031	4,961	618,368		
\$500,000 under \$1,000,000	795	538,166	64,619	336	52,928	486	52,928	679	87,052	794	333,568	794	252,237		
\$1,000,000 or more	309	7,30,650	53,126	145	68,157	218	68,157	273	146,581	309	462,786	309	356,766		
<b>All returns, summary</b>	<b>17,399,539</b>	<b>40,405,491</b>	<b>35,985,201</b>	<b>15,504,031</b>	<b>6,865,476</b>	<b>823,408</b>	<b>6,865,476</b>	<b>489,751</b>	<b>245,737</b>	<b>5,789,770</b>	<b>4,132,203</b>	<b>4,982,065</b>	<b>629,191</b>		
Under \$5,000	10,624,136	77,000,136	69,371,589	5,538,246	19,170,401	253,078	19,170,401	2,075,078	2,637,678	12,785,913	4,375,693	10,531,171	8,768,530		
\$5,000 under \$10,000	5,210,333	63,609,602	53,008,922	4,741,378	56,108,922	300,652	56,108,922	411,084	311,104	2,248,572	6,311,533	5,169,742	6,678,735		
\$10,000 under \$20,000	2,427,496	41,704,885	41,749,444	3,354,335	21,779,744	190,376	21,779,744	298,157	435,027	1,810,313	6,947,697	2,412,626	6,947,697		
\$20,000 or more	1,712,966	52,316,633	33,318,912	1,365,762	3,767,996	308,559	3,767,996	514,003	2,254,115	1,549,114	12,975,610	1,699,885	12,509,354		

Footnotes at end of table



Table 2.10 — 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.]

Size of adjusted gross income	Returns classified by number of exemptions other than age or blindness - Continued											
	Adjusted gross income less deficit		Salaries and wages		Total net profit less loss from business activities		Sales of property net gain less loss		All other income less loss		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Under \$2,000	(69)	17,441,793	274,266,733	4,089,584	21,963,638	3,259,434	10,186,206	15,209,003	60,822,136	17,245,949	56,744,458	
\$2,000 under \$4,000	765,822	1,269,111	1,030,984	248,524	2,014,469	73,777	379,780	312,880	-665,306	4,811	20,887	
\$4,000 under \$6,000	1,157,999	3,632,909	2,530,990	848,400	3,042,127	104,561	186,228	558,438	577,764	29,662	45,738	
\$6,000 under \$8,000	1,970,297	8,517,959	5,871,863	2,422,929	3,022,444	202,949	1,049,565	1,174,523	1,153,398	1,562,874	429,989	
\$8,000 under \$10,000	1,633,315	17,929,670	13,019,829	262,319	704,394	159,870	202,046	1,330,556	4,055,427	1,711,850	928,180	
\$10,000 under \$12,000	1,511,849	19,619,716	12,822,446	263,434	724,927	179,921	265,965	1,082,010	3,939,482	1,581,951	1,388,955	
\$12,000 under \$14,000	1,329,066	19,926,907	15,071,276	263,434	724,927	205,037	263,608	1,101,372	3,599,905	1,497,781	1,832,894	
\$14,000 under \$16,000	1,300,602	22,433,089	15,908,273	235,463	807,069	186,443	232,843	966,358	2,978,721	1,311,288	2,115,484	
\$16,000 under \$18,000	1,400,111	25,937,005	17,877,692	235,465	959,058	180,827	366,311	1,004,523	2,910,627	1,294,870	2,634,136	
\$18,000 under \$20,000	2,401,411	53,937,005	45,337,559	437,281	2,542,443	166,311	366,196	1,994,026	2,792,947	1,234,286	3,044,724	
\$20,000 under \$25,000	1,573,185	42,904,615	35,038,132	324,000	2,411,449	370,245	695,586	2,062,151	3,460,216	2,285,034	7,000,020	
\$25,000 under \$30,000	2,053,180	75,239,536	57,913,987	522,460	5,466,947	630,897	1,679,307	1,986,809	10,179,295	2,049,569	14,661,289	
\$30,000 under \$50,000	4,426,712	35,143,294	35,367,078	4,923,676	29,387,115	1,133,305	92,397	445,152	6,549,544	445,341	7,931,795	
\$50,000 under \$100,000	3,801,860	47,077,741	3,166,125	18,344	2,432,375	19,778	904,556	23,351	3,607,356	92,400	4,399,966	
\$100,000 under \$200,000	2,382,883	1,867,335	2,212	2,287	193,455	2,572	398,860	2,782	2,865,267	23,362	2,803,932	
\$200,000 under \$500,000	883	1,776,027	725	211,615	837	533,887	882	822,568	882	872,679	893,311	
\$500,000 under \$1,000,000	2,641,417	5,587,987	1,905,556	589,809	-1,728,664	233,146	475,887	1,186,757	930,307	123,198	34,495	
\$1,000,000 or more	3,216,323	56,145,113	2,868,238	162,690,000	1,593,647	18,316,386	7,730,905	6,080,732	34,547,287	6,570,728	46,297,214	
All returns, summary	11,411,050	216,141,712	191,151,571	2,191,310	12,959,467	1,240,380	3,573,564	7,144,839	8,457,109	9,581,589	31,814,589	
Under \$2,000	336,709	1,004,808	244,676	1,115,582	-1,202,999	40,606	121,064	115,498	-467,393	1,199	9,271	
\$2,000 under \$4,000	406,457	1,250,457	860,913	1,672,731	1,038,958	14,980	27,029	89,526	189,526	1,176	4,387	
\$4,000 under \$6,000	692,301	3,501,149	2,321,014	3,121,315	1,084,658	33,780	169,546	320,690	320,690	52,712	4,397	
\$6,000 under \$8,000	873,506	6,096,675	4,003,911	4,266,889	2,618,118	37,984	207,924	370,892	370,892	550,208	102,767	
\$8,000 under \$10,000	790,369	6,750,238	4,634,613	6,209,022	1,033,589	301,342	377,236	303,384	189,231	715,620	342,802	
\$10,000 under \$12,000	790,973	8,694,613	7,954,867	123,040	454,561	45,804	57,478	357,006	224,707	763,464	610,217	
\$12,000 under \$14,000	878,341	10,280,167	7,501,762	132,949	481,214	49,416	14,578	422,786	326,626	775,349	851,030	
\$14,000 under \$16,000	854,460	13,177,445	8,494,440	12,367,755	413,544	64,261	165,400	516,971	230,746	866,879	1,259,170	
\$16,000 under \$18,000	1,418,917	22,433,089	14,715,221	13,970,070	484,255	60,009	56,166	564,289	286,005	943,567	1,516,806	
\$18,000 under \$20,000	1,584,073	32,462,915	22,862,975	13,952,120	609,905	64,851	43,779	521,854	277,216	1,745,022	1,668,260	
\$20,000 under \$25,000	1,137,331	31,023,032	26,615,994	195,580	1,236,376	168,421	340,920	1,885,255	959,859	1,733,588	4,689,937	
\$25,000 under \$30,000	1,256,665	45,987,341	39,732,845	327,088	3,660,285	285,952	750,075	1,778,076	1,824,137	2,500,865	8,329,046	
\$30,000 under \$50,000	4,485,740	16,633,448	13,984,550	13,984,550	2,999,710	136,547	687,692	44,736	911,865	44,698	2,031,111	
\$50,000 under \$100,000	9,056	2,541,146	7,643	32,089	960,920	31,964	417,568	4,736	590,018	9,040	1,048,389	
\$100,000 under \$200,000	994	652,264	865	851	396,815	7,522	300,317	991	188,895	993	296,417	
\$200,000 under \$500,000	274	490,142	233	240	88,784	249	160,343	274	148,615	274	246,247	
\$500,000 or more	1,079,603	1,756,162	903,460	246,680	-1,075,440	71,543	143,348	284,311	-312,666	11,794	10,081	
All returns, summary	19,046,421	148,827,549	135,548,212	289,198	6,660,160	67,968	1,712,228	712,228	516,445	1,307,927	449,632	
Under \$5,000	2,021,966	23,562,588	19,268,779	32,118,300	1,080,300	124,488	98,539	1,024,629	716,798	1,972,987	2,057,167	
\$5,000 under \$10,000	2,041,210	35,545,073	33,271,250	346,749	1,366,449	159,853	238,863	1,558,277	668,503	2,021,374	3,843,066	
\$10,000 under \$15,000	2,041,210	35,545,073	33,271,250	346,749	1,366,449	159,853	238,863	1,558,277	668,503	2,021,374	3,843,066	
\$15,000 under \$20,000	2,041,210	35,545,073	33,271,250	346,749	1,366,449	159,853	238,863	1,558,277	668,503	2,021,374	3,843,066	
\$20,000 or more	138,650,360	1,756,162	1,756,162	987,365	10,927,998	796,528	2,996,083	3,765,394	6,908,029	4,267,507	25,454,643	

Footnotes at end of table



**Table 2.10 — 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]

Size of adjusted gross income	Returns classified by number of exemptions other than age or blindness												
	Four												
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	
Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities	Sales of property net gain less loss <sup>1</sup>		All other income less loss		Number of returns	Amount	Number of returns	Amount	
		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount					
Size of adjusted gross income													
All returns, total													
Under \$2,000	10,824,608	237,979,980	10,275,727	214,253,900	2,446,404	16,870,503	1,311,575	3,571,449	7,365,052	3,284,126	9,458,986	34,107,658	
Under \$4,000	213,873	-1,214,031	145,477	563,551	92,488	-1,218,646	24,991	175,356	90,076	-734,291	2,201	9,246	
Under \$6,000	1,813,245	6,319,011	1,813,245	6,319,011	42,627	-1,956	7,803	19,992	46,865	6,970	375	654	
Under \$8,000	4,133,688	2,119,006	3,668,053	1,861,377	75,844	211,350	19,280	6,762	112,877	39,516	1,840	984	
Under \$10,000	3,907,964	3,052,307	3,907,964	2,674,753	390,504	1,275,003	25,156	63,783	146,679	6,212	110,489	12,308	
Under \$12,000	596,323	4,575,048	469,827	4,247,744	127,503	288,701	31,553	60,827	218,659	-22,224	453,889	127,429	
Under \$14,000	703,866	9,139,362	659,618	8,511,157	151,314	596,655	36,060	67,459	276,093	-86,891	549,711	338,058	
Under \$16,000	1,818,000	11,085,361	1,719,391	10,365,970	717,372	6,713,302	52,728	72,820	453,709	-15,339	776,138	634,099	
Under \$18,000	795,051	13,521,610	775,174	12,913,734	149,656	6,162,566	50,424	33,114	497,273	-41,484	785,231	1,262,461	
Under \$20,000	863,517	16,403,855	841,031	15,605,811	164,198	6,101,170	80,574	98,073	597,273	89,801	853,232	1,691,405	
Under \$25,000	2,017,384	43,176,048	1,978,761	43,135,842	364,885	1,614,656	178,950	261,249	1,093,195	164,300	2,001,203	5,302,177	
Under \$30,000	1,264,306	34,453,229	1,233,773	32,342,355	236,825	1,406,998	182,908	290,197	1,091,390	413,678	1,257,225	4,730,724	
Under \$50,000	1,606,143	58,574,284	1,534,320	52,120,615	408,988	4,761,245	354,016	748,643	1,491,054	943,782	1,592,637	9,765,860	
Under \$100,000	358,719	2,164,919	349,056	1,928,525	68,863	4,928,636	168,060	616,448	328,435	988,709	332,227	5,248,070	
Under \$150,000	358,719	2,164,919	349,056	1,928,525	68,863	4,928,636	168,060	616,448	328,435	988,709	332,227	5,248,070	
Under \$200,000	9,749	2,675,533	8,430	1,446,334	8,073	446,038	39,879	440,419	-56,412	766,952	56,389	2,441,485	
Under \$500,000	873	2,227,041	772	1,772,895	458	1,143,783	782	1,277,895	93	1,437,643	930	1,969,806	
Under \$1,000,000 or more	271	545,546	244	145,285	248	99,453	244	120,974	270	179,834	271	291,003	
All returns, summary													
Under \$5,000	599,019	193,630	488,795	1,838,558	171,740	-1,105,641	42,891	184,956	179,881	-724,243	2,928	10,592	
Under \$10,000	1,188,749	8,702,601	1,078,299	8,115,764	270,986	7,050,172	65,886	141,764	435,305	8,002	564,867	1,400,029	
Under \$15,000	2,036,820	10,638,269	1,962,073	9,728,269	390,572	1,533,953	110,819	169,569	852,338	-122,797	1,624,490	4,427,927	
Under \$20,000	5,290,620	17,134,818	5,106,511	14,967,913	1,250,612	14,378,619	156,273	161,932	1,326,244	40,188	2,016,147	3,460,654	
Under \$50,000 or more	271	545,546	244	145,285	248	99,453	244	120,974	270	179,834	271	291,003	
Returns classified by number of exemptions other than age or blindness - Continued													
Size of adjusted gross income	Five												
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	
Number of returns	Adjusted gross income less deficit	Salaries and wages		Total net profit less loss from business activities	Sales of property net gain less loss <sup>1</sup>		All other income less loss		Number of returns	Amount	Number of returns	Amount	
		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount					
Size of adjusted gross income													
All returns, total													
Under \$2,000	5,387,137	123,683,728	5,094,444	109,865,196	1,264,113	9,844,078	681,486	2,106,874	3,493,100	1,857,580	4,635,183	17,538,295	
Under \$4,000	97,939	-859,620	69,388	331,039	54,983	-885,714	19,435	160,940	36,000	-465,892	4,357	13,693	
Under \$6,000	111,809	1,118,749	96,217	302,335	29,143	3,404	9,545	21,209	20,573	2,784	65	464	
Under \$8,000	272,089	1,930,151	250,124	1,728,789	33,489	627,209	9,399	5,091	34,119	-27,784	82	411	
Under \$10,000	271,966	2,474,210	246,432	2,236,537	59,173	208,300	15,967	20,893	9,881	6,104	28,399	2,564	
Under \$12,000	308,516	3,392,707	292,549	3,092,707	67,099	2,091,610	16,309	46,286	125,752	8,390	195,277	37,116	
Under \$14,000	336,820	4,399,845	320,153	4,103,052	65,727	286,168	18,271	37,748	195,265	-27,133	333,082	248,476	
Under \$16,000	341,161	5,131,447	327,022	4,852,602	69,066	2,775,500	22,519	9,790	173,201	6,595	329,272	362,762	
Under \$18,000	392,510	6,685,851	378,362	6,228,298	84,001	4,024,506	24,812	35,438	237,010	19,509	382,263	553,931	
Under \$20,000	412,918	7,859,889	402,048	7,488,089	75,836	299,943	27,978	35,840	270,032	36,016	407,190	726,147	
Under \$25,000	983,640	22,048,158	956,683	20,852,868	183,600	9,222,609	111,489	148,991	738,286	123,689	971,703	2,400,811	
Under \$30,000	661,388	18,057,695	647,719	17,110,438	115,434	6,444,679	89,808	138,202	570,030	164,376	655,021	2,330,281	
Under \$50,000	806,703	29,505,575	762,122	25,766,678	220,966	2,789,245	186,375	423,218	736,519	524,433	799,978	4,661,519	
Under \$100,000	211,785	13,866,129	186,644	10,991,438	117,048	2,895,136	103,310	422,144	208,331	467,411	210,283	3,214,340	
Under \$150,000	42,112	5,463,949	36,668	3,867,368	6,164	1,811,664	28,912	258,153	41,793	468,250	4,796	793,268	
Under \$200,000	7,311	2,148,946	6,638	1,176,402	6,578	568,365	5,666	103,506	7,296	113,795	7,962	180,652	
Under \$500,000 or more	158	290,843	138	82,795	143	47,075	150	78,733	158	82,237	158	141,617	
All returns, summary													
Under \$5,000	265,598	-269,140	214,256	875,022	101,666	-885,206	33,801	178,692	72,443	-437,647	4,440	14,322	
Under \$10,000	515,849	4,800,976	563,049	4,350,886	125,504	4,519,24	29,661	176,348	176,348	-31,310	223,740	39,926	
Under \$15,000	799,403	10,024,611	762,114	9,338,451	166,759	5,907,727	42,145	95,244	335,953	189	437,040	511,100	
Under \$20,000	992,522	17,444,916	958,020	16,426,298	194,970	8,852,609	64,844	69,858	605,307	63,511	972,958	1,488,313	
Under \$50,000 or more	2,713,763	91,692,366	2,597,005	78,894,539	675,114	8,801,384	511,035	1,733,605	2,303,049	2,262,838	2,667,005	15,484,634	

Footnotes at end of table

**Table 2.10 — 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]

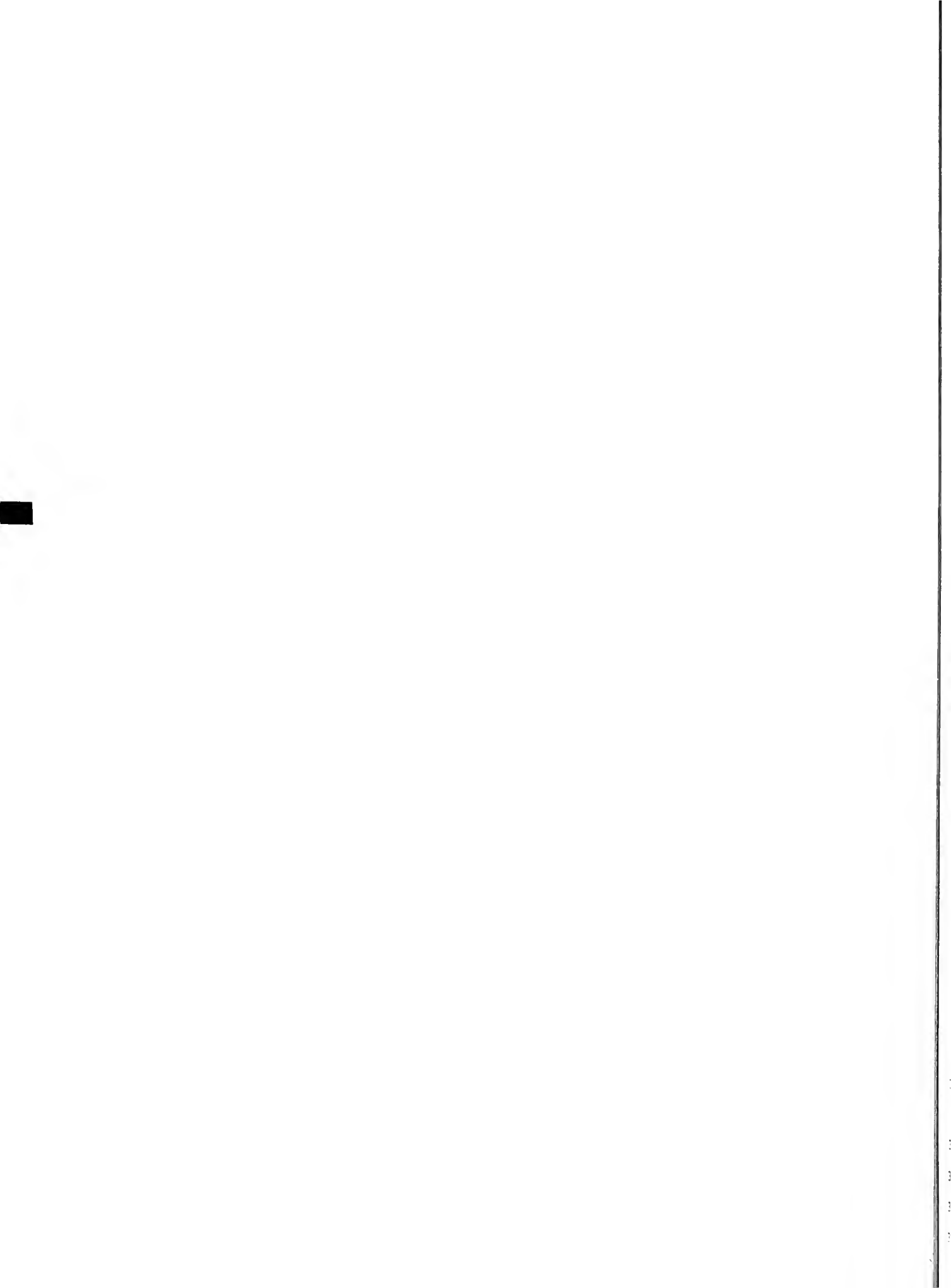
Size of adjusted gross income	Returns classified by number of exemptions other than age or blindness - Continued															
	Number of returns		Number of exemptions other than age or blindness		Adjusted gross income less deficit		Salaries and wages		Total net profit less loss from business activities <sup>1</sup>		Sales of property, net gain less loss		All other income less loss <sup>2</sup>		Total income <sup>3,4</sup>	
	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)			
<b>All returns, total.....</b>	<b>3,742,561</b>	<b>24,827,705</b>	<b>82,235,505</b>	<b>3,536,930</b>	<b>73,748,610</b>	<b>800,769</b>	<b>6,052,101</b>	<b>459,700</b>	<b>1,471,123</b>	<b>2,147,479</b>	<b>963,672</b>	<b>2,959,096</b>	<b>10,499,609</b>			
Under \$2,000	73,683	484,534	-737,805	47,241	236,125	35,905	-642,665	18,066	107,762	25,604	-439,092	2,075	4,908			
\$2,000 under \$4,000	120,179	778,076	389,933	109,399	402,409	18,357	-32,672	17,521	35,026	27,664	-19,019	1,140	1,658			
\$4,000 under \$6,000	136,974	910,830	692,353	122,879	651,854	29,762	153,584	17,047	43,784	23,856	-8,628	1,509	2,108			
\$6,000 under \$8,000	142,106	964,743	998,169	124,990	812,959	44,517	153,584	15,941	23,523	39,956	8,106	93	3,558			
\$8,000 under \$10,000	177,437	1,281,927	1,592,904	170,335	1,032,550	67,753	204,368	11,631	5,538	57,748	-15,367	36,978	2,987			
\$10,000 under \$12,000	293,776	1,988,330	3,246,007	277,400	3,086,934	63,753	204,368	12,225	14,850	86,119	-60,154	206,837	52,199			
\$12,000 under \$14,000	272,758	1,822,962	3,536,043	262,702	3,412,182	46,053	101,230	13,507	23,577	102,033	-947	247,355	123,127			
\$14,000 under \$16,000	253,499	1,701,595	3,794,047	243,333	3,559,387	51,463	211,085	14,806	28,173	111,545	-4,598	239,737	193,187			
\$16,000 under \$18,000	304,631	2,053,404	5,182,647	296,097	4,945,353	43,666	193,170	17,521	35,026	149,946	3,059	289,094	363,755			
\$18,000 under \$20,000	268,536	1,786,101	5,098,006	255,157	4,807,686	38,217	255,364	10,321	13,507	115,325	58,737	247,571	319,527			
\$20,000 under \$25,000	615,378	4,041,587	13,799,642	602,937	13,221,545	99,471	538,329	48,171	76,947	318,005	53,706	391,897	1,231,653			
\$25,000 under \$30,000	397,856	2,601,072	10,844,363	387,868	10,180,457	76,649	333,253	48,171	76,947	318,005	53,706	391,897	1,231,653			
\$30,000 under \$50,000	515,723	3,383,706	18,770,673	485,595	16,546,296	122,790	1,613,153	119,591	259,792	461,903	351,442	507,847	2,720,929			
\$50,000 under \$100,000	124,212	1,019,899	6,519,814	126,960	6,530,281	73,532	1,791,493	67,131	263,479	129,857	222,622	131,127	1,973,778			
\$100,000 under \$200,000	3,621	299,899	4,154,815	26,964	2,763,136	23,665	855,679	20,908	219,286	31,252	316,714	31,476	1,289,640			
\$200,000 under \$500,000	5,387	35,589	1,463,540	4,439	841,727	4,441	227,871	4,224	156,865	5,374	237,077	5,377	563,021			
\$500,000 under \$1,000,000	498	3,340	326,241	439	133,039	131	39,669	130	61,476	146	98,189	497	140,525			
\$1,000,000 or more	146	997	273,071	131	81,810	131	39,669	130	61,476	146	98,189	145	126,252			
<b>All returns, summary</b>																
Under \$5,000	251,021	1,655,675	-92,426	206,285	861,582	69,507	-646,475	29,442	131,290	62,440	-438,822	3,096	6,329			
\$5,000 under \$10,000	399,558	2,694,435	3,027,981	366,559	2,742,518	203,644	200,346	34,857	50,489	112,284	-2,929	37,589	3,901			
\$10,000 under \$15,000	491,437	4,172,390	12,146,391	467,593	3,742,238	184,939	423,145	30,693	43,899	239,427	-74,922	578,738	266,430			
\$15,000 under \$20,000	609,131	4,142,390	12,146,391	667,593	3,742,238	108,213	542,091	47,768	62,654	370,539	48,342	664,181	817,375			
\$20,000 or more	1,698,982	11,145,203	58,443,199	1,624,397	50,301,270	401,146	5,532,993	316,940	1,182,791	1,362,789	1,426,145	1,675,492	9,365,574			

\* Estimate should be used with caution because of the small number of sample returns on which it is based.  
 † Excludes returns that avoid disclosure of information for special tax purposes.  
 ‡ Consists of net profit from partnerships, S corporation net profit less loss.  
 † Consists of gain less loss from sales of capital assets, and gain less loss from sales of property other than capital assets.  
 † Consists of dividends in adjusted gross income, interest received, rent, royalty, estate or trust net income less loss, pension, and annuities in adjusted gross income. State income tax refunds, alimony, and other income less loss, less statutory adjustments.  
 NOTE: Detail may not add to total because of rounding.

**Table 2.11—Exemptions by Type and Marital Status**  
 [All figures are estimates based on samples.]

Type of exemption	All returns (1)	Joint returns of husbands and wives (2)	Separate returns of husbands and wives (3)-(5)			Returns of heads of households (6)-(8)			Returns of surviving spouses (9)	Returns of single persons not heads of households or surviving spouses (10)
			Total (3)	Spouse filing (4)	Spouse not filing (5)	Total (6)	Maintaining household for dependents (7)	Maintaining household for others (8)		
<b>Number of Returns</b>										
<b>Total returns</b>	89,771,551	44,483,348	1,567,250	1,447,966	119,284	6,382,444	5,998,891	383,553	126,139	37,212,370
<b>Returns with exemptions for:</b>										
Age 65 or over	8,370,125	4,800,882	80,925	79,826	1,099	1,390,037	1,072,228	31,809	8,970	3,340,301
Blind	187,234	103,809	12	12	—	6,684	5,084	1,610	—	76,719
Dependents	35,645,941	27,849,214	621,883	566,227	55,656	5,834,574	5,795,944	39,230	136,139	1,214,131
Total	33,471,961	27,136,213	554,867	508,994	45,873	5,164,444	5,131,744	33,300	126,139	1,214,131
Children at home	1,228,139	603,909	37,486	29,613	7,875	94,387	94,387	997	2,021	489,337
Children away from home	1,119,769	555,619	16,272	14,496	1,776	459,596	457,068	2,528	3,571	84,771
Parents at home	346,748	21,233,314	781	781	—	81,895	81,895	179	179	30,579
Parents away from home	1,122,875	581,366	21,358	19,450	1,908	353,860	351,452	2,408	2,807	163,484
Other	89,771,551	44,483,348	1,567,250	1,447,966	119,284	6,382,444	5,998,891	383,553	126,139	37,212,370
<b>Returns with exemptions for other than age or blindness, total</b>										
One	37,424,480	—	881,739	881,739	—	544,502	544,502	344,323	—	35,998,299
Two	20,961,715	16,634,134	371,265	307,624	63,641	3,177,684	3,150,765	27,919	—	18,802,866
Three	11,411,050	9,289,622	182,216	156,154	26,062	1,578,384	1,571,335	7,049	—	10,630,282
Four	10,824,608	10,020,341	70,929	65,810	5,119	602,624	598,073	4,551	—	11,450,300
Five	5,387,137	5,044,660	32,743	25,187	7,556	274,454	272,255	2,199	—	5,662,387
Six or more	3,742,561	3,494,591	28,369	11,452	16,917	204,786	204,786	—	—	3,967,317
<b>Total exemptions</b>	219,867,696	157,204,316	2,886,244	2,506,684	381,560	16,869,660	16,390,710	478,950	362,622	42,542,854
<b>Exemptions for taxpayers (and spouse)</b>	134,382,112	88,366,696	1,686,534	1,447,966	238,568	6,390,373	6,006,820	383,553	126,139	37,212,370
<b>Exemptions for age 65 or over</b>	10,996,804	7,426,877	81,619	79,826	1,793	139,037	107,228	31,809	8,970	3,340,301
<b>Exemptions for blindness</b>	188,010	104,585	12	12	—	6,684	5,084	1,610	—	76,719
<b>Exemptions for dependents</b>	74,300,770	60,706,158	1,120,079	978,880	141,199	10,333,556	10,271,578	61,978	227,513	1,913,464
Total	69,145,776	58,040,789	992,241	862,614	129,627	9,139,120	9,063,297	55,823	216,971	756,675
Children at home	2,010,301	997,524	65,350	57,462	7,888	146,082	144,864	1,218	2,021	799,324
Children away from home	1,217,543	603,196	16,272	14,496	1,776	490,890	488,362	2,528	3,571	103,624
Parents at home	394,225	265,071	781	781	—	90,423	90,423	179	179	30,579
Parents away from home	1,532,825	799,608	45,435	43,527	1,908	467,041	464,633	2,408	2,807	163,484
Other	208,692,882	149,672,854	2,806,613	2,426,846	379,767	16,723,929	16,278,998	445,531	126,070	39,125,834
<b>Other than age or blindness, total</b>										
One	37,424,480	—	881,739	881,739	—	544,502	544,502	344,323	—	35,998,299
Two	37,682,845	33,266,268	434,880	307,624	127,256	3,181,062	3,155,631	25,431	70,393	28,242
Three	4,280,585	4,280,585	307,624	307,624	—	3,174,326	3,148,895	25,431	70,393	728,242
Four	20,731,297	18,579,244	208,282	156,154	52,128	1,582,945	1,575,896	7,049	27,276	333,550
Five	13,501,853	9,289,622	336,372	312,308	26,064	3,152,207	3,138,109	14,998	54,552	667,100
Six or more	22,448,364	20,040,682	207,668	197,430	10,238	1,807,872	1,794,219	13,653	48,582	343,590
<b>Exemptions for taxpayers (and spouse)</b>	10,439,353	10,089,320	40,299	25,187	15,112	274,454	272,255	2,199	7,963	27,317
<b>Exemptions for dependents</b>	16,496,332	15,133,980	123,416	100,748	22,668	1,089,816	1,089,020	8,796	31,852	109,268
<b>Exemptions for age 65 or over</b>	7,254,069	6,989,182	45,286	11,452	33,834	204,786	204,786	—	—	10,492
<b>Exemptions for blindness</b>	17,573,636	16,241,874	142,999	60,770	82,229	1,101,335	1,101,335	—	—	85,264

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



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## Introduction

The taxpayer, in determining the 1978 total tax liability, had to take into account several factors. These included:

- (1) "income subject to tax," generally adjusted gross income minus personal exemptions and, if applicable, excess itemized deductions or plus the unused zero bracket amount,
- (2) the method of tax computation to be used on the income subject to tax (including the use of the tax tables or tax rate schedules),
- (3) marital status, which determined the applicable set of tax rates,
- (4) taxes from any of the special computations,
- (5) any tax credits the taxpayer was entitled to apply against income tax,
- (6) the additional tax for tax preferences (the "minimum tax"),
- (7) any other taxes, and
- (8) any taxpayments made during the tax year to account for the year's tax liability.

As described below, "income subject to tax" in the statistics was the actual base used to determine "tax generated," the primary component of "income tax before credits." The amount of "tax generated" depended on the type of tax computation used and the taxpayer's marital status. To "tax generated" was added the sum of the "taxes from special computations" to determine income tax before credits. From this sum, statutory credits (such as the credit for the elderly, the general tax credit, and, beginning with Tax Year 1978, the residential energy credit) were subtracted to obtain "income tax after credits." For purposes of this report, all or part of the "earned income credit" (discussed later on in this section) was also subtracted in arriving at income tax after credits.

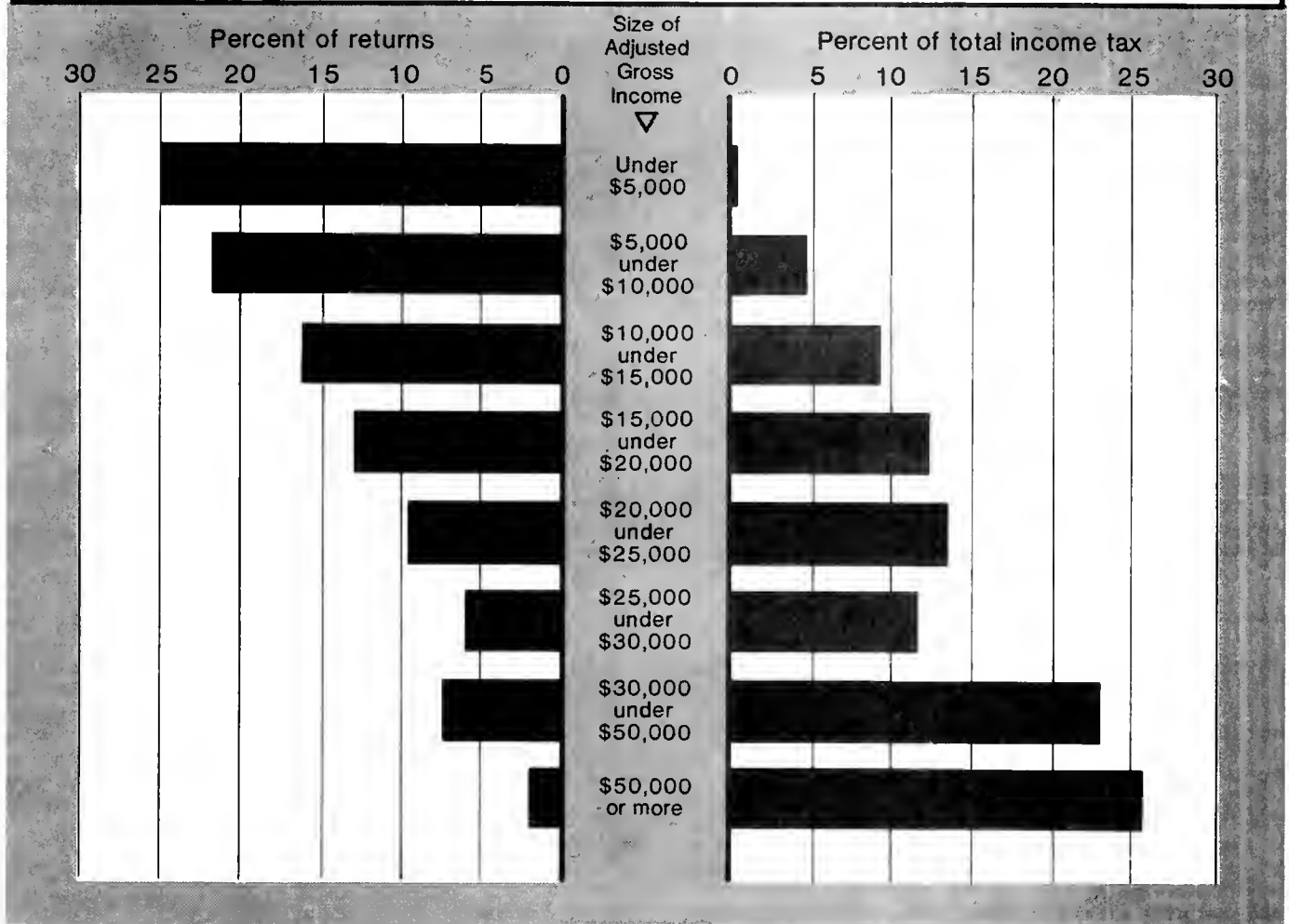
"Total income tax" consisted of the sum of income tax after credits and the additional tax for tax preferences (the minimum tax). This amount was created for purposes of Statistics of Income (no such amount actually appeared on the tax return itself) to determine whether a return was taxable or nontaxable. Total income tax was used to determine the taxable/nontaxable status of a return since its components were considered to be most representative of income taxes, as opposed to social security or penalty taxes, on current-year income.

Chart 3A illustrates the distribution of income tax paid according to income size. The largest proportion of returns filed (24.8 percent) occurred in the under \$5,000 adjusted gross income class and accounted for the smallest proportion of total income tax paid (less than one-half of 1 percent). Conversely, the smallest proportion of returns filed (2.0 percent) occurred in the highest class, \$50,000 or more, and accounted for the largest proportion of total income tax paid (more than 25 percent).

"All other taxes" (such as the self-employment tax and the penalty taxes on individual retirement arrangements) were added to "total income tax" to determine the "total tax liability." For purposes of

Chart 3A.

### Number of returns and amount of total income tax, percent distribution by size of adjusted gross income, 1978



this report, all or a part of the earned income credit was subtracted from "all other taxes" in arriving at total tax liability.

Once the taxpayer determined the tax liability, he or she then subtracted any tax payments (such as income tax withheld or estimated tax payments) made during the year to determine any overpayment of tax or any additional amount of tax to be paid at the time the return was filed. For purposes of this report, all or part of the earned income credit was also used to determine any overpayment or tax due.

Table 3C presents data for the derivation of total tax liability. "Tax from tax tables" was the equivalent of the tax figure which the taxpayer obtained from the tax tables; it had already been reduced by the amount of the general tax credit. "Tax generated," on the other hand, was computed for the statistics and represented the actual amount of tax on taxable income or taxable income, before reduction by the general tax credit. These two tax figures, as well as the general tax credit, were computed and are shown for all returns whether or not each amount actually appeared on the taxpayer's return. "Income tax before credits" was also computed for the statistics since this concept did not actually appear on the tax return. The reason for this was that the general

tax credit could only be used to reduce income tax (or "tax generated") and not the taxes from special computations; the other statutory credits could be applied to both income tax and the taxes from special computations.

#### Income Subject to Tax

"Income subject to tax" for most taxpayers consisted of adjusted gross income less personal exemptions and, if applicable, excess itemized deductions or plus the unused zero bracket amount; in other words, it was equal to their "taxable income." This was true in the case of taxpayers using the regular tax computation, the alternative tax, or the maximum tax computation methods. This was also true for taxpayers who computed a tax on partially tax-exempt income (earned abroad) but did not use any other type of tax computation (such as alternative or maximum tax computation).

For other returns (those with the standard income averaging tax computation method or with tax on partially tax-exempt income and another tax computation method), income subject to tax was not the same as taxable income. Income subject to tax for these returns was computed for the statistics by working

**Table 3A.—All Returns: Selected Income Tax Items by Type of Tax Computation**

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

Type of tax computation	Number of returns	Adjusted gross income less deficit	Income subject to tax*		Tax generated	
			Number of returns	Amount	Number of returns	Amount
<b>All returns</b>	<b>89,771,551</b>	<b>1,302,447,386</b>	<b>85,280,660</b>	<b>1,056,299,430</b>	<b>73,072,767</b>	<b>203,573,966</b>
Returns with—						
No tax computation	4 490 891	— 1 830 473	—	—	—	—
Regular tax computation only	80 268 577	1 076 916 780	80 268 577	870 069 780	68 060 684	145 435 288
Income averaging tax computation	4 454 324	162 197 592	4 454 324	131 320 534	4 454 324	34 101 992
Maximum and regular tax computation	287 187	34 622 272	287 187	29 423 781	287 187	12 462 524
Maximum and alternative tax computation	78 811	13 085 377	78 811	11 117 741	78 811	5 178 524
Alternative tax computation only	132 210	15 746 686	132 210	12 851 641	132 210	5 888 061
Tax on partially tax-exempt income only	53 699	1 177 563	53 699	1 019 975	53 699	296 176
Tax on partially tax-exempt income and another tax computation	5 852	527 589	5 852	495 977	5 852	211 402
No income subject to tax but with taxes from special computations	4 250	— 3 633	—	—	—	—
Both income subject to tax and taxes from special computations	252 361	6 277 732	252 361	4 988 415	242 095	1 204 238
No income subject to tax but with additional tax for tax preferences	30 208	— 165 163	—	—	—	—
Both additional tax for tax preferences and income subject to tax	465 124	29 538 812	465 124	21 620 724	452 854	8 156 526

Type of tax computation	Income tax before credits		Income tax after credits		Additional tax for tax preferences	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns</b>	<b>73,087,283</b>	<b>203,803,653</b>	<b>68,614,401</b>	<b>186,718,062</b>	<b>495,332</b>	<b>1,514,475</b>
Returns with—						
No tax computation	4 250	5 909	1 685	5 333	30 208	131 271
Regular tax computation only	68 070 950	145 608 977	63 701 493	132 843 978	195 236	456 868
Income averaging tax computation	4 454 324	34 123 682	4 371 066	31 206 331	227 586	744 712
Maximum and regular tax computation	287 187	12 468 466	286 304	11 921 322	2 411	5 586
Maximum and alternative tax computation	78 811	5 189 489	78 761	4 999 292	3 535	8 501
Alternative tax computation only	132 210	5 897 546	131 720	5 680 951	35 910	164 591
Tax on partially tax-exempt income only	53 699	296 176	37 968	151 116	172	1 138
Tax on partially tax-exempt income and another tax computation	5 852	211 404	5 404	109 739	274	1 806
No income subject to tax but with taxes from special computations	4 250	— 5 909	1 685	5 333	127	432
Both income subject to tax and taxes from special computations	252 361	1 428 016	249 699	1 340 973	8 818	35 410
No income subject to tax but with additional tax for tax preferences	30 208	— 131	— 22	— 79	30 208	131 271
Both additional tax for tax preferences and income subject to tax	452 866	8 179 625	421 406	7 589 154	465 124	1 383 204

\* Estimate should be used with caution because of the small number of sample returns on which it is based  
NOTE: Detail may not add to total because of rounding

backward from "tax generated" to derive the amount of income subject to tax. In other words, income subject to tax was defined as the amount of "taxable income" which would have produced the same tax had the regular tax computation method been used. For returns with the standard income averaging method, the computed income subject to tax was lower than the actual amount since the tax was applied to the end result of a complex set of computations which determined an "average" of the taxpayer's current-year and prior-years' incomes. For returns with tax from partially tax-exempt income and another tax computation method, on the other hand, income subject to tax could have been either greater than or less than taxable income, depending on whether these other tax computation methods resulted in a net tax savings to the taxpayer (see table 3.1).

Table 3A provides a summary of the types of tax computation used by taxpayers. Of the \$1.056 trillion of income subject to tax reported for 1978, \$870 billion was reported on returns for which the regular method of tax computation was the sole method used.

Regular Method of Tax Computation

The "regular" method of tax computation consisted of applying one of four sets of graduated tax rates to brackets of "taxable income." These tax rates were specified in the "tax rate schedules" and incorporated into the "tax tables." The set of rates used depended upon the taxpayer's marital status. For 1978, the regular method of tax computation was the sole method used on 80.3 million returns. Of these, 68.1 million had income tax before credits (see tables 3A and 3.1). The remaining 12.2 million returns had no income tax before credits because the income subject to tax on these returns consisted entirely of the zero bracket amount and as such was subject to the zero percent rate.

Alternative Computation of Tax

Income tax before credits was usually computed by applying graduated rates ranging from 0 to 70 percent to taxable income. However, taxpayers with large amounts of taxable income which included long-term capital gains could profitably elect the alternative tax computation. The effect of this election was to limit the tax rate on the first \$25,000 (\$12,500 for married persons filing separately) of the taxable portion of the long-term capital gain to 50 percent.

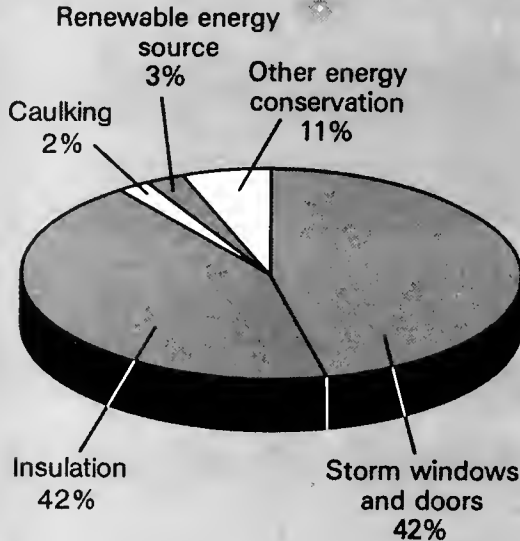
In computing the amount of long-term capital gain includable in adjusted gross income, the net short-term loss was combined with the net long-term gain. Only a portion of any resultant long-term gain was included in adjusted gross income. (See section 1 for an explanation of the amount of long-term gain included in adjusted gross income.) If the alternative tax computation were elected, generally the first \$25,000 (\$12,500 for married persons filing separately) of such included gain was taxed at a rate of 50 percent (in effect, 25 percent of the total net gain). The tax on the amount above \$25,000 (or above \$12,500 for separate returns) was the excess of the regular tax on total taxable income over the regular tax on total taxable income reduced by the net long-term capital gain in excess of \$25,000 (or in excess of \$12,500 for separate returns).

Table 3.1 shows selected characteristics of returns with the alternative tax, including the tax savings. Capital gains and losses for alternative tax computation returns are shown in table 3.2.

Computation of Tax on Partially Tax-Exempt Income

A new procedure for computing tax on partially tax-exempt income was introduced by the Tax Reform Act of 1976. This procedure was then postponed to Tax Year 1977 by the Tax Reduction and Simplification

Chart 3B.

**Residential energy expenditures by type, 1978**

Act of 1977 and revised and postponed to Tax Year 1978 by the Foreign Earned Income Act of 1978. Under the rules in effect for Tax Year 1978, the taxpayer had the option of exempting up to \$15,000 (\$20,000 if the taxpayer was employed by a charitable organization) of foreign personal service income from adjusted gross income and using a special tax computation method, or either taking an adjustment to gross income for expenses of living abroad or excluding income because of residence in a "hardship" area and using the most advantageous tax computation method. Foreign personal service income included compensation for personal services actually rendered: direct compensation such as salaries, wages, and commissions; plus deferred compensation such as pensions and annuities. For any deferred compensation to qualify, however, it had to have been received by the last day of the taxable year following the one in which it was earned.

If the taxpayer elected to take the exemption, the following procedure was used to compute the tax. The taxpayer first computed a tax on the full amount of income, including the tax-exempt amount, using the regular tax computation method. The taxpayer then computed the regular tax on the tax-exempt amount. The difference between these two tax figures was the tax on the non-exempt income. This procedure could, and generally did, result in a tax which was higher than the regular tax would have been on the same amount of taxable income. Therefore, table 3.1 shows a negative amount for tax savings on returns with tax on partially tax-exempt income. On returns with tax

on partially tax-exempt income and another type of tax computation—the computation described above used in conjunction with the alternative, maximum, or maximum alternative tax computation—the tax could have been either more or less than the regular tax on the same amount of taxable income.

Residential Energy Credit

The Energy Tax Act of 1978 provided for a credit against tax for expenditures for certain types of property which served to reduce energy consumption (such as insulation) or which replaced or supplemented existing methods of heating and cooling (such as solar or wind property). This credit was available to individuals for qualifying property installed in or on the individual's principal residence. The credit consisted of two separate parts (one for the "energy conservation" expenditures and the other for "renewable energy source" expenditures), each with its own separate computation and requirements.

Table 3.3 details the computation of the residential energy credit, as well as the expenditures for each of the property types under the two categories. Each type of credit was based on a percentage of the expenditures and each was subject to a maximum dollar limitation per residence—\$300 for energy conservation expenditures and \$2,200 for renewable energy source expenditures. These dollar limitations are reflected in columns 13 and 14 as "energy conservation credit (before limitation)" and columns 23 and 24 as "renewable energy source credit (before limitation)." "Total residential energy credit (before limitation)" was the sum of the two types of energy credits just described; it was subject to another limitation, the sum of income tax before credits less all other statutory credits, shown in the table as "income tax before residential energy credit." That portion of the credit which did not exceed "income tax before residential energy credit" was tabulated as "credit used for 1978"; any excess amount was tabulated as "credit carried over to 1979."

Chart 3B illustrates the distribution of the expenditures qualifying for the residential energy credit. Expenditures for insulation and for storm windows or doors each accounted for 42 percent of the total expenditures; those for all types of renewable energy source property were only 3 percent.

Business Energy Investment Credit

In addition to the residential energy credit for individuals, the Energy Tax Act of 1978 also provided for a tax credit for "energy property" used by businesses. This credit actually represented a revision to the investment tax credit rules by allowing a 10 percent credit for investment in specific types of energy property. Table 3B presents data for the 2,209 returns claiming the business energy investment credit by size of the credit, while tables 3.6 and 3.9 contain similar data classified by size of adjusted gross income.

Additional information on the business energy investment credit, including data on the specific types of property, will be available in Statistics of Income—1978, Sole Proprietorship Returns.

Earned Income Credit

This was a credit against income tax for taxpayers with adjusted gross income of less than \$8,000 and was equal to as much as 10 percent of the first \$4,000 of "earned income." To be eligible, the taxpayer had to have provided a home the entire taxable year for either a child who was under 19 years of age or a full time student, or a dependent child (regard-



## Individual Returns/1978 • Tax Computation and Tax Rates

Table 3B.—Returns With Residential Energy Credit or Business Energy Investment Credit: Type of Credit by Size

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

Size of credit	Total energy credits		Residential energy credit (before limitation)					
	Number of returns	Amount	Total		Energy conservation credit		Renewable energy source credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total</b> .....	<b>5,962,296</b>	<b>593,156</b>	<b>5,960,616</b>	<b>591,509</b>	<b>5,010,641</b>	<b>559,402</b>	<b>60,341</b>	<b>32,107</b>
\$1 under \$100	3,987,334	179,157	3,986,572	179,135	3,987,317	178,891	25,524	1,350
\$100 under \$200	1,102,609	152,963	1,102,445	152,841	1,095,902	151,875	3,962	576
\$200 under \$300	401,247	98,092	400,841	98,001	402,525	98,396	3,438	677
\$300 under \$400	436,307	131,154	436,264	131,138	434,093	130,235	3,064	1,141
\$400 under \$500	5,782	2,568	5,749	2,563	—	—	8,067	2,728
\$500 under \$1,000	20,387	15,158	20,311	15,109	4	3	19,559	14,103
\$1,000 under \$1,500	5,599	6,569	5,550	6,511	—	—	4,926	5,773
\$1,500 under \$2,000	688	1,138	646	1,062	—	—	1,168	2,029
\$2,000 under \$2,200	*549	*1,143	*549	*1,143	—	—	*115	*238
\$2,200 under \$2,500	1,539	3,624	**1,691	**4,007	—	—	1,498	3,296
\$2,500 under \$3,000	159	398	**	**	—	—	—	—
\$3,000 or more	117	1,293	—	—	—	—	—	—

Size of credit	Business energy investment credit					
	Total		Nonrefundable portion		Refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)
<b>Total</b> .....	<b>2,209</b>	<b>1,847</b>	<b>2,018</b>	<b>1,250</b>	<b>162</b>	<b>367</b>
\$1 under \$100	1,241	24	1,227	23	*14	*1
\$100 under \$200	201	27	135	17	**67	**10
\$200 under \$300	*423	*96	*423	*96	**	**
\$300 under \$400	*44	*17	*43	*15	**	**
\$400 under \$500	*11	*5	—	—	*11	*5
\$500 under \$1,000	64	53	50	32	*36	*22
\$1,000 under \$1,500	*40	*44	7	8	*33	*36
\$1,500 under \$2,000	*42	*76	*41	*74	—	—
\$2,000 under \$2,200	—	—	—	—	—	—
\$2,200 under \$2,500	**6	**15	**6	**15	—	—
\$2,500 under \$3,000	**	**	**	**	—	—
\$3,000 or more	117	1,291	86	968	*31	*323

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

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

NOTE: Detail may not add to total because of rounding

less of age) who was disabled. The computation of the earned income credit, which is detailed in table 3.7, worked as follows:

(1) "Total earned income" was computed by adding together salaries and wages and self-employment income (less self-employment losses), and then subtracting any amount of disability pay exempted from taxation. Self-employment income (net) was the amount reported on Schedule SE for the purpose of computing the self-employment tax and included either net earnings from sole proprietorships and partnerships or two-thirds of gross profits, limited to \$1,600.

(2) If total earned income exceeded \$8,000, the taxpayer was not eligible for the earned income credit, even if 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, i.e., "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." This represented the total amount of earned income credit—\$1.048 billion for 1978.

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:

(1) "Used to offset income tax before credits." Computed on a return-by-return basis, this was the lesser of (a) earned income credit after phaseout, or (b) 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. This represented \$152.9 million for 1978.

(2) "Used to offset all other taxes." Computed for returns with no income tax after credits (after the adjustment in (1) above, if any), it equalled the lesser of (a) earned income credit after phaseout minus earned income credit used to offset income tax before credits, or (b) 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. Of the \$1.0 billion total earned income credit, \$94.2 million was tabulated as "used to offset all other taxes."

(3) "Refundable portion." Computed for returns with no "total tax liability" (after the adjustment in (2) above, if any), it equalled the excess of earned income credit after phaseout over the amounts computed in (1) and (2) above. Most of the returns showing an earned income credit had a "refundable portion," amounting to \$801.2 million.

Table 3C.—All Returns: Derivation of Total Tax Liability, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Tax from tax tables <sup>1</sup>		General tax credit <sup>2</sup>		Tax generated <sup>3</sup>	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total</b> .....	<b>89,771,551</b>	<b>1,302,447,386</b>	<b>70,261,086</b>	<b>193,325,491</b>	<b>73,072,767</b>	<b>10,248,475</b>	<b>73,072,767</b>	<b>203,573,966</b>
Under \$5,000 .....	22,236,197	47,581,705	5,359,226	648,175	6,910,219	250,338	6,910,219	898,513
\$5,000 under \$10,000 .....	19,585,276	143,810,537	17,236,055	9,200,852	18,365,313	1,647,784	18,365,313	10,848,636
\$10,000 under \$15,000 .....	14,241,599	176,530,628	14,025,260	17,589,794	14,142,846	2,222,114	14,142,846	19,811,908
\$15,000 under \$20,000 .....	11,408,934	198,794,563	11,369,456	24,048,643	11,380,624	2,048,080	11,380,624	26,096,723
\$20,000 under \$30,000 .....	13,938,872	337,763,842	13,923,300	48,455,169	13,925,028	2,545,738	13,925,028	51,000,907
\$30,000 under \$50,000 .....	6,535,452	238,969,911	6,525,843	43,952,351	6,526,699	1,198,551	6,526,699	45,150,902
\$50,000 or more .....	1,825,221	158,996,200	1,821,946	49,430,508	1,822,038	335,869	1,822,038	49,766,377

Size of adjusted gross income	Taxes from special computations		Income tax before credits		Total tax credits		Income tax after credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total</b> .....	<b>256,611</b>	<b>229,686</b>	<b>73,087,283</b>	<b>203,803,653</b>	<b>73,076,848</b>	<b>17,085,591</b>	<b>68,614,401</b>	<b>186,718,062</b>
Under \$5,000 .....	17,094	7,969	6,923,404	906,482	6,913,293	273,772	5,114,299	632,710
\$5,000 under \$10,000 .....	38,373	16,733	18,366,306	10,865,369	18,366,304	2,085,640	16,289,718	8,779,729
\$10,000 under \$15,000 .....	49,401	24,670	14,142,851	19,836,578	14,142,851	2,724,624	13,813,706	17,111,954
\$15,000 under \$20,000 .....	32,685	14,655	11,380,945	26,111,379	11,380,624	2,723,380	11,272,830	23,387,998
\$20,000 under \$30,000 .....	61,004	63,201	13,925,028	51,064,108	13,925,028	3,854,424	13,833,272	47,209,684
\$30,000 under \$50,000 .....	40,488	42,756	6,526,705	45,193,658	6,526,704	2,659,479	6,485,255	42,534,179
\$50,000 or more .....	17,566	59,702	1,822,044	49,826,079	1,822,044	2,764,272	1,805,321	47,061,807

Size of adjusted gross income	Additional tax for tax preferences		Total income tax		All other taxes		Earned income credit used to offset all other taxes		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
<b>Total</b> .....	<b>495,332</b>	<b>1,514,475</b>	<b>68,688,305</b>	<b>188,232,537</b>	<b>8,408,874</b>	<b>5,046,510</b>	<b>567,833</b>	<b>94,197</b>	<b>70,441,155</b>	<b>193,184,849</b>
Under \$5,000 .....	22,406	72,300	5,136,521	705,010	1,232,954	283,583	295,312	57,761	5,942,666	930,832
\$5,000 under \$10,000 .....	12,547	18,848	16,301,144	8,798,577	1,609,638	600,513	272,521	36,436	16,865,617	9,362,655
\$10,000 under \$15,000 .....	13,545	17,753	13,819,783	17,129,707	1,375,362	736,689	} Not applicable		14,011,854	17,866,396
\$15,000 under \$20,000 .....	40,324	31,369	11,279,676	23,419,368	1,213,493	748,508			11,362,816	24,167,876
\$20,000 under \$30,000 .....	81,761	78,284	13,843,171	47,287,968	1,473,176	1,063,443			13,914,764	48,351,411
\$30,000 under \$50,000 .....	138,383	206,833	6,495,225	42,741,012	957,177	953,468			6,523,812	43,694,480
\$50,000 or more .....	186,366	1,089,087	1,812,785	48,150,894	547,074	660,306			1,819,626	48,811,201

<sup>1</sup>Shown here for all returns with a tax, whether derived from the tax tables or tax rate schedules. This amount was net of the "general tax credit."  
<sup>2</sup>Shown here for all returns with "tax generated," even though a majority of the taxpayers did not actually have to compute this amount  
<sup>3</sup>Shown here for all returns with a tax, whether derived from the tax tables or tax rate schedules. This amount was before reduction by the "general tax credit."  
 NOTE: Detail may not add to total because of rounding.

The number of returns (5.2 million) with the earned income credit shown in this report represents both taxpayers who claimed the credit on their returns as originally filed and taxpayers who subsequently claimed the credit after being notified by the Internal Revenue Service during the course of processing the returns for revenue purposes that they were apparently eligible to receive it. For purposes of the statistics, data for returns in the latter category were obtained from the Internal Revenue Service's Individual Master File. This combined approach was taken in order to present more accurate information on the total number of returns and the amount of the earned income credit for Tax Year 1978.

#### Comparability of Tax Credits Data

Occasionally, taxpayers failed to limit the amount of statutory tax credits to the amount of income tax before credits. Since the Internal Revenue Code specified that these credits could not exceed income tax, all statutory credits were limited for purposes of the statistics. For 1977 and earlier reports, this limitation was accomplished by reducing the credits in order of their size, on a return-by-return basis. For 1978, however, the credits were limited in the order in which they were to be applied against income tax as specified by the Internal Revenue Code. This processing change has resulted in the estimates for certain tax credits, such as the investment credit, being slightly higher than they would have been had the earlier method been used.

#### 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 not taken into consideration in arriving at taxable income. These amounts were previously accorded special treatment and were described in the law as "tax preferences." The major tax preference items were capital gains (the net long-term capital gains in excess of short-term capital losses) and the itemized deduction tax preference.

For 1978, any married person filing separately with \$5,000 or more of total tax preferences and any other person (including married persons filing jointly) with \$10,000 or more of total tax preferences had to file a Form 4625, Computation of Minimum Tax (see

facsimile in section 8). However, a portion of total tax preferences was excludable in arriving at tax preferences subject to tax. For 1978, this excludable portion was the larger of the standard exclusion or the exclusion due to taxes. The standard exclusion was \$10,000 (\$5,000 for married persons filing separately). The exclusion due to taxes was one-half of the sum of income tax after credits, tax from recomputing prior-year investment and work incentive (WIN) credits, and the penalty tax on premature redemption of individual retirement bonds, less the special income averaging tax, the tax on accumulation distributions of trusts, and penalty taxes on self-employed pension plans.

For 1978, the tentative tax on tax preferences equalled 15 percent of the tax preferences subject to tax. The actual additional tax for tax preferences equalled the tentative tax reduced by:

- (1) 15 percent of any 1978 business net operating loss which the taxpayer could carry to a future year (this amount to be paid as a deferred minimum tax in the year to which the net operating loss was carried);
- (2) "unused" portions of the elderly, political contributions, child care, and, beginning with 1978, the residential energy tax credits (the unused portion was the amount by which these credits exceeded income tax before credits reduced by the general tax credit);
- (3) any tax based on tax preferences from which the taxpayer derived no benefit (this occurred when the taxpayer had more than enough deductions and exemptions to offset adjusted gross income).

The final step in arriving at the current year's additional tax for tax preferences was to add in the "deferred minimum tax," based on a net operating loss carryover from a prior year.

#### Overpayment and Tax Due

Tables 3.10 through 3.12 classify taxpayers by whether they ended the year with a tax overpayment or a tax due at time of filing. The data shown in these tables reflect the effect of the earned income credit for 1978 (i.e., the amount of tax overpayment increased and the amount of tax due decreased). For 1978, almost 65.5 million returns had an overpayment, while 21.6 million had a tax due. Approximately 2.7 million returns had neither and were excluded from these three tables. Generally, these were returns with low income, no tax liability, and no income tax withheld.

**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**

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

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Unused zero bracket amount		Excess itemized deductions		Exemptions	
			Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Returns With Regular Tax Computation Only</b>								
<b>Total</b> .....	<b>80,268,577</b>	<b>1,076,916,780</b>	<b>470,197</b>	<b>804,609</b>	<b>21,684,380</b>	<b>63,046,687</b>	<b>192,806,576</b>	<b>144,604,932</b>
Under \$5,000.....	17,884,088	51,191,143	373,800	669,512	132,534	117,252	24,051,083	18,038,312
\$5,000 under \$10,000.....	19,450,913	142,820,898	59,084	84,124	1,441,999	1,996,587	39,987,620	29,990,715
\$10,000 under \$15,000.....	14,034,735	173,863,446	19,841	31,465	2,781,055	4,817,732	35,879,107	26,909,330
\$15,000 under \$20,000.....	10,950,897	190,703,638	*5,551	*2,931	4,356,544	8,630,341	32,438,337	24,328,753
\$20,000 under \$50,000.....	17,318,147	476,031,097	11,213	15,445	12,370,402	39,584,020	58,184,410	43,638,308
\$50,000 under \$100,000.....	598,581	36,256,114	*698	*1,123	571,515	6,013,581	2,158,155	1,618,616
\$100,000 under \$200,000.....	25,301	3,271,079	—	—	24,520	916,639	89,524	67,143
\$200,000 under \$500,000.....	4,765	1,369,721	**10	**11	4,672	466,110	14,862	11,147
\$500,000 under \$1,000,000.....	783	530,728	—	—	776	194,585	2,348	1,761
\$1,000,000 or more.....	367	878,916	**	**	363	309,839	1,130	848
<b>Returns With Income Averaging Tax Computation</b>								
<b>Total</b> .....	<b>4,454,324</b>	<b>162,197,592</b>	<b>2,195</b>	<b>3,252</b>	<b>3,043,127</b>	<b>13,878,032</b>	<b>14,809,551</b>	<b>11,107,163</b>
Under \$5,000.....	—	—	—	—	—	—	—	—
\$5,000 under \$10,000.....	35,063	305,338	—	—	*2,085	*707	52,377	39,283
\$10,000 under \$15,000.....	178,924	2,314,791	*40	*8	33,215	34,835	400,027	300,020
\$15,000 under \$20,000.....	436,116	7,725,040	—	—	172,027	246,048	1,215,112	911,334
\$20,000 under \$50,000.....	3,110,254	99,267,980	*1,916	*3,050	2,202,670	6,925,770	10,616,342	7,962,257
\$50,000 under \$100,000.....	613,525	39,622,604	**239	**194	557,769	4,555,601	2,235,677	1,676,758
\$100,000 under \$200,000.....	68,178	8,726,604	—	—	63,548	1,258,993	246,428	184,821
\$200,000 under \$500,000.....	10,917	3,004,650	**	**	10,492	532,369	38,909	29,182
\$500,000 under \$1,000,000.....	1,043	699,677	—	—	1,018	186,343	3,644	2,733
\$1,000,000 or more.....	304	530,908	—	—	303	137,368	1,035	776
<b>Returns With Maximum and Regular Tax Computation</b>								
<b>Total</b> .....	<b>287,187</b>	<b>34,622,272</b>	<b>*171</b>	<b>*337</b>	<b>274,810</b>	<b>4,406,263</b>	<b>1,056,753</b>	<b>792,565</b>
Under \$5,000.....	3,498	164,018	*171	*337	2,092	6,690	5,058	3,794
\$5,000 under \$100,000.....	145,296	11,767,148	—	—	137,826	1,323,112	517,274	387,956
\$100,000 under \$200,000.....	115,793	15,223,470	—	—	112,603	2,029,337	450,557	337,918
\$200,000 under \$500,000.....	20,580	5,650,079	—	—	20,287	781,846	76,615	57,461
\$500,000 under \$1,000,000.....	1,618	1,058,751	—	—	1,604	152,287	5,840	4,380
\$1,000,000 or more.....	402	758,806	—	—	398	112,990	1,409	1,057
<b>Returns With Maximum and Alternative Tax Computation</b>								
<b>Total</b> .....	<b>78,811</b>	<b>13,089,377</b>	<b>—</b>	<b>—</b>	<b>76,712</b>	<b>1,757,114</b>	<b>286,029</b>	<b>214,522</b>
Under \$5,000.....	—	—	—	—	—	—	—	—
\$5,000 under \$100,000.....	23,031	1,927,100	—	—	21,777	213,845	78,898	59,174
\$100,000 under \$200,000.....	39,815	5,492,621	—	—	39,085	695,226	149,806	112,355
\$200,000 under \$500,000.....	14,028	3,950,804	—	—	13,921	573,954	50,553	37,915
\$500,000 under \$1,000,000.....	1,574	1,030,866	—	—	1,569	162,222	5,477	4,108
\$1,000,000 or more.....	363	687,986	—	—	360	111,867	1,295	971
<b>Returns With Alternative Tax Computation Only</b>								
<b>Total</b> .....	<b>132,210</b>	<b>15,746,686</b>	<b>260</b>	<b>139</b>	<b>124,618</b>	<b>2,580,701</b>	<b>419,285</b>	<b>314,464</b>
Under \$20,000.....	—	—	—	—	—	—	—	—
\$20,000 under \$50,000.....	3,581	164,228	*197	*91	3,296	13,640	5,286	3,965
\$50,000 under \$100,000.....	82,700	6,152,556	*57	*39	76,335	687,252	260,200	195,150
\$100,000 under \$200,000.....	34,593	4,583,467	—	—	33,842	761,957	116,481	87,361
\$200,000 under \$500,000.....	9,246	2,637,897	*6	*10	9,074	576,273	30,476	22,857
\$500,000 under \$1,000,000.....	1,511	1,028,425	—	—	1,497	253,017	4,950	3,713
\$1,000,000 or more.....	579	1,180,113	—	—	574	268,562	1,892	1,419
<b>Returns With Tax on Partially Tax-Exempt Income</b>								
<b>Total</b> .....	<b>59,551</b>	<b>1,705,152</b>	<b>8,176</b>	<b>17,409</b>	<b>22,043</b>	<b>92,434</b>	<b>157,862</b>	<b>118,397</b>
Under \$5,000.....	*573	*2,815	—	—	—	—	*1,146	*860
\$5,000 under \$10,000.....	*8,455	*69,098	—	—	—	—	*12,683	*9,512
\$10,000 under \$15,000.....	*7,205	*95,537	*226	*321	*3,178	*8,552	*15,088	*11,316
\$15,000 under \$20,000.....	*11,740	*195,488	*5,706	*12,998	*2,651	*3,822	*20,945	*15,709
\$20,000 under \$25,000.....	13,310	295,536	*1,326	*2,006	*7,122	*17,866	53,043	39,782
\$25,000 under \$30,000.....	*2,210	*59,044	—	—	—	—	*4,420	*3,315
\$30,000 under \$50,000.....	8,097	307,005	—	—	4,932	26,094	23,554	17,666
\$50,000 under \$100,000.....	6,598	444,100	*855	*1,909	3,255	19,254	21,665	16,249
\$100,000 under \$200,000.....	1,156	152,991	**63	**175	747	8,033	4,628	3,471
\$200,000 under \$500,000.....	188	52,147	**	**	140	3,732	628	471
\$500,000 under \$1,000,000.....	16	10,527	—	—	15	1,263	54	41
\$1,000,000 or more.....	3	20,864	—	—	3	3,818	8	6

Footnotes at end of table

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

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

Type of tax computation by size of adjusted gross income	Taxable income	Income subject to tax		Tax-exempt income earned abroad		Income tax before credits, regular computation	Tax generated	
		Total	Zero bracket amount		Number of returns			Amount
			Number of returns	Amount				
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Returns With Regular Tax Computation Only</b>								
<b>Total</b> .....	<b>870,069,780</b>	<b>870,069,780</b>	<b>80,268,577</b>	<b>200,574,644</b>	<b>44,357</b>	<b>680,497</b>	<b>145,435,288</b>	<b>145,435,288</b>
<b>Under \$5,000</b> .....	33,705,090	33,705,090	17,884,088	27,646,469	*17,482	*155,313	898,466	898,466
<b>\$5,000 under \$10,000</b> .....	110,917,721	110,917,721	19,450,913	47,592,847	*15,057	*310,176	10,803,733	10,803,733
<b>\$10,000 under \$15,000</b> .....	142,167,848	142,167,848	14,034,735	37,978,132	*1,683	*32,781	19,522,998	19,522,998
<b>\$15,000 under \$20,000</b> .....	157,747,475	157,747,475	10,950,897	31,878,213	*3,148	*75,637	25,021,131	25,021,131
<b>\$20,000 under \$50,000</b> .....	392,824,213	392,824,213	17,318,147	53,506,588	5,176	73,591	78,210,941	78,210,941
<b>\$50,000 under \$100,000</b> .....	28,625,039	28,625,039	598,581	1,878,601	1,776	32,163	8,864,075	8,864,075
<b>\$100,000 under \$200,000</b> .....	2,287,297	2,287,297	25,301	76,930	**32	**795	1,006,559	1,006,559
<b>\$200,000 under \$500,000</b> .....	892,484	892,484	4,765	13,640	**	**	505,207	505,207
<b>\$500,000 under \$1,000,000</b> .....	334,381	334,381	783	2,201	**3	**41	213,947	213,947
<b>\$1,000,000 or more</b> .....	568,231	568,231	367	1,024	**	**	388,230	388,230
<b>Returns With Income Averaging Tax Computation</b>								
<b>Total</b> .....	<b>137,215,648</b>	<b>131,320,534</b>	<b>4,454,324</b>	<b>13,528,736</b>	<b>1,059</b>	<b>14,713</b>	<b>36,647,092</b>	<b>34,101,992</b>
<b>Under \$5,000</b> .....	—	—	—	—	—	—	—	—
<b>\$5,000 under \$10,000</b> .....	265,348	243,737	35,063	83,433	—	—	32,756	28,365
<b>\$10,000 under \$15,000</b> .....	1,979,945	1,880,628	178,924	472,784	—	—	290,989	268,346
<b>\$15,000 under \$20,000</b> .....	6,567,657	6,301,793	436,116	1,226,887	—	—	1,091,538	1,024,254
<b>\$20,000 under \$50,000</b> .....	84,383,004	81,319,812	3,110,254	9,580,157	*1,030	*14,273	18,781,685	17,686,659
<b>\$50,000 under \$100,000</b> .....	33,390,439	31,716,422	613,525	1,916,109	—	—	11,154,938	10,289,642
<b>\$100,000 under \$200,000</b> .....	7,282,790	6,755,096	68,178	211,271	**29	**440	3,317,652	2,994,624
<b>\$200,000 under \$500,000</b> .....	2,443,101	2,244,664	10,917	33,941	—	—	1,385,272	1,249,222
<b>\$500,000 under \$1,000,000</b> .....	510,601	475,623	1,043	3,225	**	**	326,303	301,918
<b>\$1,000,000 or more</b> .....	392,764	382,759	304	930	—	—	265,957	258,962
<b>Returns With Maximum and Regular Tax Computation</b>								
<b>Total</b> .....	<b>29,423,781</b>	<b>29,423,781</b>	<b>287,187</b>	<b>886,897</b>	<b>37</b>	<b>760</b>	<b>13,512,225</b>	<b>12,462,524</b>
<b>Under \$5,000</b> .....	153,871	153,871	3,498	7,696	—	—	53,546	53,005
<b>\$5,000 under \$10,000</b> .....	10,056,081	10,056,081	145,296	444,388	—	—	3,808,517	3,720,754
<b>\$10,000 under \$20,000</b> .....	12,856,215	12,856,215	115,793	364,171	*31	*620	5,883,552	5,475,223
<b>\$20,000 under \$50,000</b> .....	4,810,771	4,810,771	20,580	64,392	*6	*140	2,744,542	2,360,147
<b>\$50,000 under \$100,000</b> .....	902,084	902,084	1,618	5,025	—	—	582,612	486,533
<b>\$1,000,000 or more</b> .....	644,759	644,759	402	1,225	—	—	439,456	366,861
<b>Returns With Maximum and Alternative Tax Computation</b>								
<b>Total</b> .....	<b>11,117,741</b>	<b>11,117,741</b>	<b>78,811</b>	<b>244,354</b>	<b>—</b>	<b>—</b>	<b>5,692,778</b>	<b>5,178,524</b>
<b>Under \$5,000</b> .....	—	—	—	—	—	—	—	—
<b>\$5,000 under \$10,000</b> .....	1,654,081	1,654,081	23,031	69,029	—	—	644,067	627,188
<b>\$10,000 under \$20,000</b> .....	4,685,040	4,685,040	39,815	125,173	—	—	2,189,652	2,047,392
<b>\$20,000 under \$50,000</b> .....	3,338,935	3,338,935	14,028	44,124	—	—	1,909,902	1,693,026
<b>\$50,000 under \$1,000,000</b> .....	864,536	864,536	1,574	4,900	—	—	557,506	481,332
<b>\$1,000,000 or more</b> .....	575,148	575,148	363	1,128	—	—	391,650	329,586
<b>Returns With Alternative Tax Computation Only</b>								
<b>Total</b> .....	<b>12,851,641</b>	<b>12,851,641</b>	<b>132,210</b>	<b>394,722</b>	<b>33</b>	<b>825</b>	<b>5,982,079</b>	<b>5,888,061</b>
<b>Under \$20,000</b> .....	—	—	—	—	—	—	—	—
<b>\$20,000 under \$50,000</b> .....	146,714	146,714	3,581	7,474	—	—	51,002	50,736
<b>\$50,000 under \$100,000</b> .....	5,270,193	5,270,193	82,700	247,925	—	—	1,941,420	1,922,420
<b>\$100,000 under \$200,000</b> .....	3,734,150	3,734,150	34,593	105,448	**33	**825	1,720,779	1,679,422
<b>\$200,000 under \$500,000</b> .....	2,038,757	2,038,757	9,246	27,650	—	—	1,165,438	1,140,674
<b>\$500,000 under \$1,000,000</b> .....	771,696	771,696	1,511	4,508	**	**	496,902	491,742
<b>\$1,000,000 or more</b> .....	890,132	890,132	579	1,717	**	**	606,537	603,066
<b>Returns With Tax on Partially Tax-Exempt Income</b>								
<b>Total</b> .....	<b>1,511,730</b>	<b>1,515,952</b>	<b>59,551</b>	<b>157,955</b>	<b>59,551</b>	<b>900,248</b>	<b>434,533</b>	<b>507,578</b>
<b>Under \$5,000</b> .....	*1,956	*1,956	*573	*1,834	*573	*16,863	*17	*48
<b>\$5,000 under \$10,000</b> .....	*59,586	*59,586	*8,455	*16,064	*8,455	*126,825	*7,884	*16,538
<b>\$10,000 under \$15,000</b> .....	*75,990	*75,990	*7,205	*16,112	*7,205	*108,360	*11,908	*20,563
<b>\$15,000 under \$20,000</b> .....	*188,956	*188,956	*11,740	*28,124	*11,740	*179,205	*36,073	*51,338
<b>\$20,000 under \$25,000</b> .....	239,894	239,894	13,310	41,266	13,310	190,401	40,086	51,698
<b>\$25,000 under \$30,000</b> .....	*55,729	*55,729	*2,210	*4,066	*2,210	*22,807	*15,985	*22,119
<b>\$30,000 under \$50,000</b> .....	263,245	263,243	8,097	25,910	8,097	119,268	62,349	76,652
<b>\$50,000 under \$100,000</b> .....	410,506	427,798	6,598	20,327	6,598	111,912	147,572	164,221
<b>\$100,000 under \$200,000</b> .....	141,659	137,339	1,156	3,602	1,156	20,965	67,006	64,796
<b>\$200,000 under \$500,000</b> .....	47,948	42,803	188	592	188	3,260	27,825	24,276
<b>\$500,000 under \$1,000,000</b> .....	9,223	7,955	16	48	16	350	5,989	5,116
<b>\$1,000,000 or more</b> .....	17,039	14,705	3	9	3	33	11,841	10,214

Footnotes at end of table

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

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

Type of tax computation by size of adjusted gross income	Tax savings over regular computation <sup>1</sup>	Average tax savings <sup>2</sup> (dollars)	Income tax before credits		Total credits		Additional tax for tax preferences	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(17)	(18)	(19)	(20)	(21)	(22)
<b>Returns With Regular Tax Computation Only</b>								
<b>Total</b> .....	—	—	68,070,950	145,609,977	68,062,145	12,965,999	195,236	456,868
Under \$5,000 .....	—	—	6,918,588	900,566	6,910,106	273,173	5,201	3,606
\$5,000 under \$10,000 .....	—	—	18,322,788	10,820,466	18,322,786	2,070,326	7,819	11,926
\$10,000 under \$15,000 .....	—	—	13,956,717	19,547,655	13,956,717	2,650,772	8,445	8,224
\$15,000 under \$20,000 .....	—	—	10,933,089	25,035,671	10,932,768	2,539,853	30,111	21,294
\$20,000 under \$50,000 .....	—	—	17,310,782	78,308,147	17,310,782	4,909,736	95,867	116,158
\$50,000 under \$100,000 .....	—	—	597,887	8,877,341	597,887	428,998	38,407	115,116
\$100,000 under \$200,000 .....	—	—	25,222	1,011,647	25,222	52,518	7,158	71,345
\$200,000 under \$500,000 .....	—	—	4,733	505,939	4,733	24,986	1,743	51,177
\$500,000 under \$1,000,000 .....	—	—	780	214,207	780	8,714	305	19,679
\$1,000,000 or more .....	—	—	364	388,339	364	6,924	180	38,343
<b>Returns With Income Averaging Tax Computation</b>								
<b>Total</b> .....	2,545,100	571	4,454,324	34,123,682	4,454,324	2,917,351	227,586	744,712
Under \$5,000 .....	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	4,392	125	35,063	28,365	35,063	6,378	*49	*13
\$10,000 under \$15,000 .....	22,643	127	178,924	268,346	178,924	53,668	4,358	6,437
\$15,000 under \$20,000 .....	67,285	154	436,116	1,024,370	436,116	149,396	9,314	7,685
\$20,000 under \$50,000 .....	1,095,027	352	3,110,254	17,695,387	3,110,254	1,543,300	119,501	154,036
\$50,000 under \$100,000 .....	865,296	1,410	613,525	10,299,171	613,525	781,218	68,736	199,114
\$100,000 under \$200,000 .....	323,028	4,738	68,178	2,995,686	68,178	272,921	18,947	149,728
\$200,000 under \$500,000 .....	136,050	12,462	10,917	1,250,948	10,917	90,696	5,567	125,006
\$500,000 under \$1,000,000 .....	24,385	23,380	1,043	302,145	1,043	14,244	839	52,777
\$1,000,000 or more .....	6,995	23,010	304	259,264	304	5,530	275	49,916
<b>Returns With Maximum and Regular Tax Computation</b>								
<b>Total</b> .....	1,049,702	3,655	287,187	12,469,469	287,187	548,147	2,411	5,588
Under \$5,000 .....	541	155	3,498	53,005	3,498	4,890	—	—
\$5,000 under \$100,000 .....	87,762	604	145,296	3,723,611	145,296	191,459	568	779
\$100,000 under \$200,000 .....	408,329	3,526	115,793	5,478,284	115,793	229,044	1,523	2,972
\$200,000 under \$500,000 .....	384,395	18,678	20,580	2,360,907	20,580	91,290	286	1,182
\$500,000 under \$1,000,000 .....	96,079	59,381	1,618	486,649	1,618	20,755	**34	**654
\$1,000,000 or more .....	72,595	180,585	402	367,013	402	10,708	**	**
<b>Returns With Maximum and Alternative Tax Computation</b>								
<b>Total</b> .....	514,254	6,525	78,811	5,189,489	78,811	190,197	3,535	8,501
Under \$5,000 .....	—	—	—	—	—	—	—	—
\$5,000 under \$100,000 .....	16,879	733	23,031	628,007	23,031	31,475	*96	*79
\$100,000 under \$200,000 .....	142,260	3,573	39,815	2,054,745	39,815	65,906	2,320	3,465
\$200,000 under \$500,000 .....	216,876	15,460	14,028	1,695,050	14,028	57,535	985	3,326
\$500,000 under \$1,000,000 .....	76,175	48,396	1,574	481,798	1,574	20,762	121	1,247
\$1,000,000 or more .....	62,064	170,975	363	329,889	363	14,519	13	384
<b>Returns With Alternative Tax Computation Only</b>								
<b>Total</b> .....	94,018	711	132,210	5,897,546	132,210	216,595	35,910	164,591
Under \$20,000 .....	—	—	—	—	—	—	—	—
\$20,000 under \$50,000 .....	266	74	3,581	50,736	3,581	2,420	*19	*6
\$50,000 under \$100,000 .....	18,999	230	82,700	1,924,770	82,700	75,118	15,650	20,246
\$100,000 under \$200,000 .....	41,357	1,196	34,593	1,682,314	34,593	63,987	14,579	48,320
\$200,000 under \$500,000 .....	24,764	2,678	9,246	1,143,408	9,246	37,759	4,529	42,306
\$500,000 under \$1,000,000 .....	5,160	3,415	1,511	492,891	1,511	15,848	819	23,424
\$1,000,000 or more .....	3,472	5,997	579	603,427	579	21,463	314	30,291
<b>Returns With Tax on Partially Tax-Exempt Income</b>								
<b>Total</b> .....	—73,045	—1,227	59,551	507,580	59,551	246,725	446	2,944
Under \$5,000 .....	*—31	*—54	*573	*48	*573	*40	—	—
\$5,000 under \$10,000 .....	*—8,654	*—1,024	*8,455	*16,538	*8,455	*8,936	—	—
\$10,000 under \$15,000 .....	*—8,655	*—1,201	*7,205	*20,563	*7,205	*20,170	—	—
\$15,000 under \$20,000 .....	*—15,265	*—1,300	*11,740	*51,338	*11,740	*34,132	—	—
\$20,000 under \$25,000 .....	*—11,611	*—872	13,310	51,698	13,310	25,053	—	—
\$25,000 under \$30,000 .....	*—6,134	*—2,776	*2,210	*22,119	*2,210	*252	—	—
\$30,000 under \$50,000 .....	—14,303	—1,766	8,097	76,652	8,097	28,251	—	—
\$50,000 under \$100,000 .....	—16,649	—2,523	6,598	164,221	6,598	77,398	*342	*1,300
\$100,000 under \$200,000 .....	2,210	1,912	1,156	64,796	1,156	30,268	*79	*98
\$200,000 under \$500,000 .....	3,548	18,872	188	24,276	188	12,016	*21	*68
\$500,000 under \$1,000,000 .....	873	54,563	16	5,117	16	2,168	*4	*1,478
\$1,000,000 or more .....	1,626	542,000	3	10,214	3	8,041	**	**

Footnotes at end of table

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

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

Type of tax computation by size of adjusted gross income	Total income tax		As a percent of		
	Number of returns	Amount	Income subject to tax	Adjusted gross income	Average income tax (dollars)
	(25)	(26)	(27)	(28)	(29)
<b>Returns With Regular Tax Computation Only</b>					
<b>Total.....</b>	<b>63,739,131</b>	<b>133,100,846</b>	<b>15.3</b>	<b>12.4</b>	<b>2,088</b>
Under \$5,000.....	5,117,080	631,000	1.9	1.2	123
\$5,000 under \$10,000.....	16,260,535	8,762,066	7.9	6.1	539
\$10,000 under \$15,000.....	13,649,625	16,905,107	11.9	9.7	1,239
\$15,000 under \$20,000.....	10,845,800	22,517,113	14.3	11.8	2,076
\$20,000 under \$50,000.....	17,240,150	73,514,569	18.7	15.4	4,264
\$50,000 under \$100,000.....	594,891	8,563,459	29.9	23.6	14,395
\$100,000 under \$200,000.....	25,149	1,030,474	45.1	31.5	40,975
\$200,000 under \$500,000.....	4,752	532,130	59.6	38.8	111,980
\$500,000 under \$1,000,000.....	783	225,172	67.3	42.4	287,576
\$1,000,000 or more.....	366	419,758	73.9	47.8	1,146,880
<b>Returns With Income Averaging Tax Computation</b>					
<b>Total.....</b>	<b>4,376,953</b>	<b>31,951,043</b>	<b>24.3</b>	<b>19.7</b>	<b>7,300</b>
Under \$5,000.....	—	—	—	—	—
\$5,000 under \$10,000.....	31,702	22,000	9.0	7.2	694
\$10,000 under \$15,000.....	166,012	221,115	11.8	9.6	1,332
\$15,000 under \$20,000.....	425,945	882,659	14.0	11.4	2,072
\$20,000 under \$50,000.....	3,065,530	16,306,123	20.1	16.4	5,319
\$50,000 under \$100,000.....	607,911	9,717,068	30.6	24.5	15,984
\$100,000 under \$200,000.....	67,612	2,872,493	42.5	32.9	42,485
\$200,000 under \$500,000.....	10,895	1,285,258	57.3	42.8	117,968
\$500,000 under \$1,000,000.....	1,042	340,678	71.6	48.7	326,946
\$1,000,000 or more.....	304	303,650	79.3	57.2	998,849
<b>Returns With Maximum and Regular Tax Computation</b>					
<b>Total.....</b>	<b>286,309</b>	<b>11,926,910</b>	<b>40.5</b>	<b>34.4</b>	<b>41,657</b>
Under \$5,000.....	3,424	48,114	31.3	29.3	14,052
\$5,000 under \$100,000.....	144,731	3,532,931	35.1	30.0	24,410
\$100,000 under \$200,000.....	115,587	5,252,212	40.9	34.5	45,439
\$200,000 under \$500,000.....	20,550	2,270,799	47.2	40.2	110,501
\$500,000 under \$1,000,000.....	1,615	466,476	51.7	44.1	288,840
\$1,000,000 or more.....	402	356,377	55.3	47.0	886,510
<b>Returns With Maximum and Alternative Tax Computation</b>					
<b>Total.....</b>	<b>78,778</b>	<b>5,007,793</b>	<b>45.0</b>	<b>38.3</b>	<b>63,568</b>
Under \$5,000.....	—	—	—	—	—
\$5,000 under \$100,000.....	23,020	596,611	36.1	31.0	25,917
\$100,000 under \$200,000.....	39,798	1,992,304	42.5	36.3	50,060
\$200,000 under \$500,000.....	14,025	1,640,841	49.1	41.5	116,994
\$500,000 under \$1,000,000.....	1,572	462,283	53.5	44.8	294,073
\$1,000,000 or more.....	363	315,754	54.9	45.9	869,846
<b>Returns With Alternative Tax Computation Only</b>					
<b>Total.....</b>	<b>131,890</b>	<b>5,845,542</b>	<b>45.5</b>	<b>37.1</b>	<b>44,321</b>
Under \$20,000.....	—	—	—	—	—
\$20,000 under \$50,000.....	3,570	48,321	32.9	29.4	13,535
\$50,000 under \$100,000.....	82,435	1,869,898	35.5	30.4	22,683
\$100,000 under \$200,000.....	34,550	1,666,646	44.6	36.4	48,239
\$200,000 under \$500,000.....	9,245	1,147,956	56.3	43.5	124,170
\$500,000 under \$1,000,000.....	1,511	500,466	64.9	48.7	331,215
\$1,000,000 or more.....	579	612,254	68.8	51.9	1,057,434
<b>Returns With Tax on Partially Tax-Exempt Income</b>					
<b>Total.....</b>	<b>43,373</b>	<b>263,799</b>	<b>17.4</b>	<b>15.5</b>	<b>6,082</b>
Under \$5,000.....	*573	*7	*0.4	*0.2	*12
\$5,000 under \$10,000.....	*4,228	*7,602	*12.8	*11.0	*1,798
\$10,000 under \$15,000.....	*3,404	*393	*0.5	*0.4	*115
\$15,000 under \$20,000.....	*7,032	*17,207	*9.1	*8.8	*2,447
\$20,000 under \$25,000.....	10,658	26,644	11.1	9.0	2,500
\$25,000 under \$30,000.....	*2,210	*21,867	*39.2	*37.0	*9,895
\$30,000 under \$50,000.....	8,097	48,401	18.4	15.8	5,978
\$50,000 under \$100,000.....	5,914	88,123	20.6	19.8	14,901
\$100,000 under \$200,000.....	1,057	34,626	25.2	22.6	32,759
\$200,000 under \$500,000.....	182	12,328	28.8	23.6	67,736
\$500,000 under \$1,000,000.....	15	3,087	38.8	29.3	205,800
\$1,000,000 or more.....	3	3,513	23.9	16.8	1,171,000

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

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

A negative amount in this column indicates that the tax computation resulted in a higher tax than the regular computation would have

NOTE Detail may not add to total because of rounding

**Table 3.2—Return with Net Gain From Sales of Capital Assets: Gains and Losses by Type, by Size of Adjusted Gross Income, and by Selected Types of Tax Computation**

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

Size of adjusted gross income	Number of returns <sup>1</sup>	Returns with regular tax computation rates only <sup>2</sup>							
		Number of returns	Net gain from sales of capital assets	Short-term capital gains and losses reported on Schedule D					
				Capital loss carryover		Net capital gain after carryover		Net capital loss after carryover	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>Total.....</b>	<b>6,604,562</b>	<b>6,158,304</b>	<b>21,666,116</b>	<b>30,419</b>	<b>188,045</b>	<b>792,150</b>	<b>2,057,152</b>	<b>238,049</b>	<b>1,040,948</b>
Under \$5,000 .....	645,341	439,126	407,431	*405	*4,876	27,662	23,265	*5,559	*8,025
\$5,000 under \$10,000 .....	865,869	<b>848,198</b>	1,263,036	*3,990	*11,614	54,253	63,292	7,921	38,942
\$10,000 under \$15,000 .....	894,767	892,579	1,573,350	*4,425	*7,869	68,010	115,228	17,547	44,284
\$15,000 under \$20,000 .....	842,798	840,644	1,981,529	*235	*10,848	101,413	178,076	24,520	31,373
\$20,000 under \$25,000 .....	790,131	787,201	1,811,953	*803	*6,880	108,726	197,521	26,140	70,838
\$25,000 under \$30,000 .....	633,871	633,407	1,835,868	*1,686	*10,165	95,485	166,277	34,034	68,655
\$30,000 under \$50,000 .....	1,197,614	1,191,644	4,640,156	8,279	22,177	219,831	490,955	66,448	128,694
\$50,000 under \$100,000 .....	549,138	442,690	3,743,645	8,052	51,275	95,221	482,734	43,293	236,198
\$100,000 under \$200,000 .....	143,090	68,334	1,804,715	1,904	34,999	17,240	199,293	9,328	167,521
\$200,000 under \$500,000 .....	35,938	12,547	1,328,281	523	14,887	3,708	99,624	2,587	145,596
\$500,000 under \$1,000,000 .....	4,533	1,423	551,645	95	9,258	444	28,961	475	45,008
\$1,000,000 or more .....	1,472	511	724,506	22	3,196	157	11,926	197	55,816

Size of adjusted gross income	Returns with regular tax computation rates only <sup>2</sup> —Continued							
	Long-term capital gains and losses reported on Schedule D						Taxable portion of capital gain distributions reported on Form 1040	
	Capital loss carryover		Net capital gain after carryover		Net capital loss after carryover		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
<b>Total.....</b>	<b>71,505</b>	<b>394,000</b>	<b>4,845,958</b>	<b>41,150,372</b>	<b>82,923</b>	<b>175,712</b>	<b>957,363</b>	<b>176,470</b>
Under \$5,000 .....	*5,020	*48,788	335,836	760,488	*2,548	*38,581	88,455	14,153
\$5,000 under \$10,000 .....	4,345	5,781	658,299	2,442,165	*4,226	*1,017	166,123	27,288
\$10,000 under \$15,000 .....	9,461	19,402	709,082	2,962,981	*523	*2,861	152,248	35,893
\$15,000 under \$20,000 .....	6,860	32,828	641,354	3,701,353	9,585	7,666	148,921	25,870
\$20,000 under \$25,000 .....	5,158	18,812	620,309	3,373,052	13,543	15,490	114,368	15,893
\$25,000 under \$30,000 .....	5,588	10,979	508,131	3,491,109	8,532	9,272	85,815	9,636
\$30,000 under \$50,000 .....	15,531	80,432	943,055	8,639,743	27,623	34,602	149,879	30,705
\$50,000 under \$100,000 .....	14,246	83,873	362,929	6,999,552	12,716	36,660	44,173	13,416
\$100,000 under \$200,000 .....	4,111	60,295	54,897	3,498,759	2,826	15,615	6,521	1,894
\$200,000 under \$500,000 .....	969	17,615	10,372	2,673,487	699	8,902	816	1,266
\$500,000 under \$1,000,000 .....	156	8,431	1,236	1,116,756	88	4,806	34	35
\$1,000,000 or more .....	60	6,765	458	1,490,928	14	241	10	423

Size of adjusted gross income	Returns with regular tax computation rates only <sup>2</sup> —Continued							
	Net long-term capital gains in adjusted gross income		Income subject to tax		Income tax before credits		Additional tax for tax preferences	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
<b>Total.....</b>	<b>4,845,555</b>	<b>19,570,709</b>	<b>6,158,304</b>	<b>124,407,781</b>	<b>5,819,174</b>	<b>29,898,379</b>	<b>399,316</b>	<b>1,146,927</b>
Under \$5,000 .....	335,836	371,607	439,126	971,045	220,441	30,186	1,113	1,515
\$5,000 under \$10,000 .....	658,299	1,173,473	848,198	4,576,381	755,384	396,407	7,824	11,932
\$10,000 under \$15,000 .....	709,082	1,425,096	892,579	8,623,004	876,383	1,124,653	12,236	13,872
\$15,000 under \$20,000 .....	640,951	1,785,455	840,644	11,772,252	833,705	1,874,189	38,582	27,461
\$20,000 under \$25,000 .....	620,309	1,613,854	787,201	14,336,087	784,815	2,533,104	30,178	25,128
\$25,000 under \$30,000 .....	508,131	1,669,227	633,407	14,181,242	633,035	2,777,295	49,335	47,895
\$30,000 under \$50,000 .....	943,055	4,153,097	1,191,644	36,721,136	1,190,534	8,696,223	130,197	191,051
\$50,000 under \$100,000 .....	362,929	3,283,893	442,690	22,416,516	442,150	7,219,142	98,301	298,202
\$100,000 under \$200,000 .....	54,897	1,619,143	68,334	6,798,601	68,261	2,950,868	23,573	208,593
\$200,000 under \$500,000 .....	10,372	1,236,294	12,547	2,613,720	12,534	1,403,726	6,545	165,360
\$500,000 under \$1,000,000 .....	1,236	527,174	1,423	660,124	1,421	403,690	1,027	69,009
\$1,000,000 or more .....	458	712,397	511	737,673	511	488,897	405	86,908

Footnotes at end of table



**Table 3.2—Returns With Net Gain From Sales of Capital Assets: Gains and Losses by Type, by Size of Adjusted Gross Income, and by Selected Types of Tax Computation — Continued**

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

Size of adjusted gross income	Returns with alternative tax computation <sup>1</sup>									
	Number of returns	Net gain from sales of capital assets	Short-term capital gains and losses reported on Schedule D						Long-term capital gains and losses reported on Schedule D	
			Capital loss carryover		Net capital gain after carryover		Net capital loss after carryover		Capital loss carryover	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	
<b>Total.....</b>	<b>211,021</b>	<b>2,912,721</b>	<b>4,242</b>	<b>39,898</b>	<b>38,830</b>	<b>246,435</b>	<b>34,067</b>	<b>242,250</b>	<b>10,109</b>	<b>92,481</b>
Under \$5,000.....	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000.....	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000.....	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000.....	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000.....	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000.....	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000.....	3,581	15,614	—	—	*1,107	*3,125	*19	*27	—	—
\$50,000 under \$100,000.....	105,731	592,738	1,426	10,514	18,172	55,029	13,672	41,251	4,501	18,753
\$100,000 under \$200,000.....	74,408	956,590	1,851	15,971	13,831	86,311	13,826	86,400	3,688	34,379
\$200,000 under \$500,000.....	23,274	706,636	817	9,402	4,724	54,091	5,440	66,446	1,586	24,680
\$500,000 under \$1,000,000.....	3,085	295,490	102	1,287	756	24,427	829	17,523	259	6,851
\$1,000,000 or more.....	942	345,652	46	2,725	240	23,451	281	30,601	75	7,818

Size of adjusted gross income	Returns with alternative tax computation <sup>1</sup> — Continued								
	Long-term capital gains and losses reported on Schedule D — Continued		Taxable portion of capital gain distributions reported on Form 1040		Net long-term capital gains in adjusted gross income				
	Net capital gain after carryover				Total		Amount subject to tax at —		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	50 percent rate	Regular rates	
(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	
<b>Total.....</b>	<b>211,021</b>	<b>5,649,515</b>	<b>852</b>	<b>78</b>	<b>211,021</b>	<b>2,666,208</b>	<b>1,585,743</b>	<b>22,619</b>	<b>1,080,465</b>
Under \$5,000.....	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000.....	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000.....	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000.....	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000.....	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000.....	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000.....	3,581	25,014	—	—	3,581	12,489	12,489	—	—
\$50,000 under \$100,000.....	105,731	1,122,876	*574	*32	105,731	537,677	528,350	1,759	9,327
\$100,000 under \$200,000.....	74,408	1,853,499	261	46	74,408	870,234	677,668	11,204	192,566
\$200,000 under \$500,000.....	23,274	1,397,341	**17	**(*)	23,274	652,545	300,464	7,553	352,081
\$500,000 under \$1,000,000.....	3,085	568,674	..	..	3,085	271,063	50,195	1,539	220,868
\$1,000,000 or more.....	942	682,112	—	—	942	322,200	16,577	564	305,623

Size of adjusted gross income	Returns with alternative tax computation <sup>1</sup> — Continued							
	Taxable income	Income subject to tax	Income tax before credits		Capital gains tax preference		Additional tax for tax preferences	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	
<b>Total.....</b>	<b>23,969,382</b>	<b>23,969,382</b>	<b>211,021</b>	<b>11,087,035</b>	<b>71,844</b>	<b>2,300,734</b>	<b>39,445</b>	<b>173,092</b>
Under \$5,000.....	—	—	—	—	—	—	—	—
\$5,000 under \$10,000.....	—	—	—	—	—	—	—	—
\$10,000 under \$15,000.....	—	—	—	—	—	—	—	—
\$15,000 under \$20,000.....	—	—	—	—	—	—	—	—
\$20,000 under \$25,000.....	—	—	—	—	—	—	—	—
\$25,000 under \$30,000.....	—	—	—	—	—	—	—	—
\$30,000 under \$50,000.....	146,714	146,714	3,581	50,736	*19	*79	*19	*6
\$50,000 under \$100,000.....	6,924,274	6,924,274	105,731	2,552,777	22,369	311,300	15,746	20,325
\$100,000 under \$200,000.....	8,419,190	8,419,190	74,408	3,737,059	31,849	752,624	16,899	51,785
\$200,000 under \$500,000.....	5,377,692	5,377,692	23,274	2,838,459	14,409	636,326	5,514	45,631
\$500,000 under \$1,000,000.....	1,636,232	1,636,232	3,085	974,689	2,429	274,477	940	24,670
\$1,000,000 or more.....	1,465,280	1,465,280	942	933,315	769	325,929	327	30,675

\* Estimate should be used with caution because of the small number of sample returns on which it is based  
 \*\* Data combined to avoid disclosure of information for specific taxpayers  
 \* Includes returns with no tax computation, these returns were excluded from all subsequent columns  
 † Includes returns with income averaging and returns with maximum tax on personal service income not also having an alternative tax  
 ‡ Includes those returns with maximum tax on personal service income having an alternative tax computation  
 § Less than \$500  
 NOTE: Detail may not add to total because of rounding

Table 3.3.—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by Size of Adjusted Gross Income

Size of adjusted gross income	Returns with energy conservation expenditures										Returns with renewable energy source expenditures			
	Total expenditures		Expenditures for insulation		Expenditures for storm windows or doors		Expenditures for caulking		Other energy conservation expenditures		Energy conservation credit (before limitation)		Total expenditures	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>5,960,618</b>	<b>4,100,680</b>	<b>3,926,755</b>	<b>1,797,849</b>	<b>3,357,583</b>	<b>1,797,325</b>	<b>824,969</b>	<b>454,071</b>	<b>5,919,841</b>	<b>559,402</b>	<b>69,341</b>	<b>125,039</b>		
Under \$2,000	11,508	7,297	6,589	3,114	8,395	3,913	**16	**53	5,919,841	1,009	**147	**272		
\$2,000 under \$4,000	16,769	13,149	11,139	4,284	3,641	1,537	**3,314	**7,432	16,769	1,486	1,753	—		
\$4,000 under \$6,000	79,638	52,630	49,062	24,367	36,092	22,894	789	**187	79,638	6,823	—	—		
\$6,000 under \$8,000	160,684	101,854	108,722	44,093	85,963	48,359	43,011	2,904	160,684	19,642	**3,332	**919		
\$8,000 under \$10,000	229,991	147,696	151,754	68,888	110,188	63,789	48,132	1,545	229,991	26,572	**1,877	**638		
\$10,000 under \$12,000	205,824	132,917	134,760	68,888	110,188	63,789	48,132	1,545	205,824	18,146	**1,245	**3,267		
\$12,000 under \$14,000	260,232	169,754	159,472	70,922	137,556	76,299	39,485	3,659	260,232	26,790	**2,339	**6,277		
\$14,000 under \$16,000	363,546	233,494	250,436	107,096	250,436	107,096	95,374	3,514	363,546	32,018	**1,760	**2,591		
\$16,000 under \$18,000	437,329	280,121	303,182	127,486	255,196	110,581	113,972	3,394	437,329	36,930	5,012	6,841		
\$18,000 under \$20,000	504,384	315,781	323,650	123,850	281,681	146,713	116,420	10,319	504,384	43,730	9,931	**339		
\$20,000 under \$25,000	1,288,343	872,785	878,443	379,896	725,058	373,289	378,486	18,142	1,288,343	120,605	15,083	24,067		
\$25,000 under \$30,000	888,006	581,142	586,280	245,155	537,192	258,409	166,711	122,101	888,006	60,574	9,641	6,494		
\$30,000 under \$50,000	1,220,704	912,558	788,138	388,903	699,052	393,002	333,180	21,082	1,220,704	123,726	22,835	46,632		
\$50,000 under \$100,000	246,433	243,756	147,775	97,411	147,406	101,379	43,641	4,897	246,433	243,756	4,696	16,425		
\$100,000 under \$200,000	39,724	38,834	23,299	20,945	18,021	22,970	3,649	1,086	39,724	38,834	1,275	4,854		
\$200,000 under \$500,000	6,721	6,734	3,111	4,497	4,877	4,817	476	194	6,721	6,565	218	1,139		
\$500,000 under \$1,000,000	622	591	311	444	242	463	57	33	622	591	39	195		
\$1,000,000 or more	151	349	69	157	56	20	20	16	151	151	11	88		
<b>Taxable returns, total</b>	<b>5,791,831</b>	<b>3,959,753</b>	<b>3,818,291</b>	<b>1,692,765</b>	<b>3,273,423</b>	<b>1,743,517</b>	<b>799,551</b>	<b>436,952</b>	<b>5,752,593</b>	<b>540,639</b>	<b>64,263</b>	<b>119,422</b>		
Under \$2,000	323	329	106	99	**77	**161	**148	**167	323	322	**47	**		
\$2,000 under \$4,000	**5,886	1,218	**5,134	**1,036	752	**182	**182	**494	**5,886	**182	—	—		
\$4,000 under \$6,000	49,300	24,976	31,363	12,659	21,893	7,786	**832	**4,040	49,300	3,732	—	—		
\$6,000 under \$8,000	121,219	70,009	83,483	29,850	62,484	36,406	31,564	1,156	121,219	9,615	**10	**19		
\$8,000 under \$10,000	201,912	128,023	131,747	54,406	96,909	60,248	40,052	1,394	201,912	16,749	**391	**53		
\$10,000 under \$12,000	194,484	121,229	128,059	44,781	117,584	62,708	32,012	926	194,445	16,613	**798	**1,268		
\$12,000 under \$14,000	251,106	164,150	151,727	67,462	134,903	74,300	39,418	3,564	248,834	18,823	**2,272	**5,908		
\$14,000 under \$16,000	355,744	227,978	255,798	104,829	209,818	97,845	95,475	3,460	355,744	31,251	**1,750	**2,591		
\$16,000 under \$18,000	432,968	255,214	299,747	124,233	251,578	109,104	113,441	4,652	432,968	36,215	**4,667	**7,886		
\$18,000 under \$20,000	499,340	311,406	320,709	121,251	278,264	145,311	116,361	10,312	499,340	43,196	**748	**83		
\$20,000 under \$25,000	1,282,910	869,617	874,061	377,680	723,979	372,648	378,103	18,139	1,275,173	19,925	15,082	24,059		
\$25,000 under \$30,000	884,914	575,863	584,416	243,082	534,814	255,460	284,962	16,415	879,691	60,907	9,639	6,489		
\$30,000 under \$50,000	1,218,721	910,803	787,066	388,253	691,778	391,942	332,714	21,073	1,202,460	122,508	22,830	46,572		
\$50,000 under \$100,000	245,636	235,696	147,501	97,170	127,239	101,236	43,641	4,897	243,232	243,232	4,533	16,215		
\$100,000 or more	47,185	63,238	27,372	25,972	21,351	28,279	4,202	1,329	46,082	7,008	1,543	6,276		
<b>Total nontaxable returns</b>	<b>168,787</b>	<b>140,927</b>	<b>108,464</b>	<b>67,084</b>	<b>84,160</b>	<b>53,009</b>	<b>35,253</b>	<b>2,915</b>	<b>17,119</b>	<b>167,248</b>	<b>5,078</b>	<b>5,617</b>		
All returns, summary	56,955	43,268	36,815	20,068	27,325	15,209	15,406	593	56,913	7,398	**147	**272		
Under \$5,000	441,635	279,357	290,391	124,678	216,954	125,283	64,422	4,594	440,706	42,076	36,006	**1,557		
\$5,000 under \$10,000	647,208	414,912	414,938	169,433	307,114	194,252	6,225	1,509	643,233	45,002	4,952	12,039		
\$10,000 under \$15,000	1,124,107	697,154	716,562	308,263	639,094	306,176	282,693	15,950	1,121,268	1,121,268	97,109	9,275		
\$15,000 under \$20,000	3,691,575	2,665,989	2,428,049	1,137,408	2,104,096	1,154,403	1,044,777	62,120	3,657,721	360,708	53,708	101,895		

Footnotes at end of table

**Table 3.3—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by Size of Adjusted Gross Income—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with renewable energy source expenditures—Continued										Total residential energy credit (before limitation)		Income tax before residential energy credit		Credit carried over to 1979 <sup>1</sup>		Credit used for 1978	
	Expenditures for solar energy		Expenditures for geothermal energy		Expenditures for wind energy		Renewable energy source credit (before limitation)		Amount		Amount		Amount		Amount		Amount	
	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns	Amount
<b>All returns, total</b> .....	57,901	120,336	1,873	3,135	10,231	1,568	69,341	32,107	5,960,618	591,509	5,843,361	24,639,302	168,693	14,964	5,843,361	578,545		
Under \$2,000.....	*147	*272	—	—	—	—	*147	*73	*1,508	1,082	*5	*17	11,503	1,082	*5			
\$2,000 under \$4,000.....	—	—	—	—	—	—	16,769	—	16,769	1,753	*6,995	*430	10,902	1,509	*6,995	*247		
\$4,000 under \$6,000.....	—	—	—	—	—	—	78,638	—	78,638	6,842	64,018	13,439	29,397	1,366	64,018	4,775		
\$6,000 under \$8,000.....	*2,875	*799	—	—	—	—	*3,332	*272	160,684	14,187	141,993	49,829	33,907	2,697	141,993	1,715		
\$8,000 under \$10,000.....	*486	*583	—	—	—	—	*1,877	*187	239,991	18,852	21,313	117,641	25,007	2,057	21,313	17,829		
\$10,000 under \$12,000.....	*1,245	*755	—	—	—	—	*856	*856	205,824	19,007	197,294	157,369	11,798	1,462	197,294	17,545		
\$12,000 under \$14,000.....	*2,339	*6,377	—	—	—	—	*2,339	*1,723	260,232	26,104	252,077	269,705	9,178	736	252,077	25,368		
\$14,000 under \$16,000.....	*1,750	*2,591	—	—	—	—	*1,750	*744	397,546	39,762	355,942	516,702	7,802	755	355,942	32,007		
\$16,000 under \$18,000.....	*2,923	*5,231	—	—	—	—	*5,012	2,390	437,329	39,220	433,662	472,303	7,773	937	433,662	39,367		
\$18,000 under \$20,000.....	*539	*539	—	—	—	—	*931	*1,000	504,384	43,830	1,650,518	1,650,518	5,338	397	504,384	50,388		
\$20,000 under \$25,000.....	12,707	23,880	*367	*22	*2,376	*1,666	15,093	6,404	1,288,343	126,786	1,282,863	3,606,158	5,845	472	1,282,863	126,324		
\$25,000 under \$30,000.....	6,057	8,415	—	—	*1,584	*79	9,641	2,276	886,006	82,951	865,141	3,515,951	3,189	430	885,141	82,361		
\$30,000 under \$50,000.....	18,795	44,459	*977	*1,768	3,209	405	22,935	11,938	1,220,704	134,663	1,218,264	7,807,854	2,482	261	1,218,264	134,402		
\$50,000 under \$100,000.....	4,139	15,939	*355	*147	*112	*69	1,606	3,820	248,433	39,911	245,688	4,005,849	773	131	245,688	39,660		
\$100,000 under \$200,000.....	1,256	4,689	*91	*155	*115	*65	1,275	1,049	39,673	3,653	1,726,547	1,726,547	136	42	39,683	6,774		
\$200,000 under \$500,000.....	201	1,073	*11	*16	*15	*65	231	6,721	6,890	1,342	1,766,845	1,766,845	**	**	6,890	1,366		
\$500,000 under \$1,000,000.....	37	179	**	**	—	—	39	56	176,511	618	176,511	149,670	**	**	618	144		
\$1,000,000 or more.....	11	88	—	—	—	—	11	17	160	45	159	149,670	**	**	159	44		
<b>Taxable returns, total</b> .....	53,280	115,594	1,722	2,380	9,774	1,448	64,263	30,627	5,791,831	571,266	5,789,939	24,633,573	2,441	350	5,789,939	570,916		
Under \$2,000.....	**	**	—	—	—	—	**	**	323	48	*5	*17	318	48	*5			
\$2,000 under \$4,000.....	—	—	—	—	—	—	*5,866	*182	49,306	3,722	49,513	12,365	*87	*19	49,306	*182		
\$4,000 under \$6,000.....	—	—	—	—	—	—	121,219	*16	121,219	9,579	121,507	4,721	*26	*26	121,201	3,706		
\$6,000 under \$8,000.....	**10	**19	—	—	—	—	*391	*16	201,912	16,763	201,907	116,573	*16	*5	201,907	9,914		
\$8,000 under \$10,000.....	*798	*1,268	—	—	*391	*55	798	*381	194,484	16,994	194,457	156,947	*458	*2	194,457	16,784		
\$10,000 under \$12,000.....	*2,272	*5,908	—	—	—	—	*2,272	*1,636	251,106	25,286	251,054	269,618	*52	*4	251,054	25,282		
\$12,000 under \$14,000.....	*1,750	*2,597	—	—	—	—	*1,750	*744	355,744	31,995	355,664	516,760	*44	*6	355,744	31,995		
\$14,000 under \$16,000.....	*2,580	*7,277	—	—	—	—	*4,657	*2,130	432,968	38,345	432,968	1,652,157	*32	*6	432,968	38,339		
\$16,000 under \$18,000.....	*748	*893	—	—	—	—	*46	*46	499,340	43,220	499,046	1,055,939	*294	*49	499,046	43,172		
\$18,000 under \$20,000.....	12,708	23,871	*367	*22	*2,376	*1,666	15,092	6,402	1,282,871	126,328	1,282,871	3,606,157	*239	*24	1,282,871	126,303		
\$20,000 under \$25,000.....	6,055	8,410	—	—	*1,584	*79	9,639	2,275	884,914	82,295	884,817	3,515,954	*97	*12	884,817	82,283		
\$25,000 under \$50,000.....	18,790	44,399	*977	*1,768	3,209	405	22,830	11,927	1,218,721	134,435	1,218,443	7,807,853	489	34	1,218,243	134,401		
\$50,000 under \$100,000.....	4,066	15,729	*355	*147	*112	*69	1,606	3,764	245,636	39,990	245,667	4,005,838	188	30	245,667	33,639		
\$100,000 or more.....	1,505	6,039	*23	*173	*15	*85	1,543	1,323	47,061	6,330	47,061	2,763,007	135	36	47,061	6,292		
<b>Total nontaxable returns</b> .....	4,621	4,742	*151	*755	*457	*120	5,078	1,480	168,787	20,243	53,422	5,728	164,252	14,614	53,422	5,629		
<b>All returns, summary</b>																		
Under \$5,000.....	*147	*272	—	—	—	—	*147	*73	56,955	5,553	27,621	3,444	37,821	3,822	27,621	1,730		
\$5,000 under \$10,000.....	*3,361	*1,382	—	—	*848	*175	4,209	3,496	441,635	38,465	396,319	174,962	78,110	5,443	396,319	33,020		
\$10,000 under \$15,000.....	4,952	11,284	*151	*755	*2,087	*609	6,479	3,299	647,005	62,490	624,990	669,830	27,129	2,728	624,990	58,668		
\$15,000 under \$20,000.....	4,238	8,966	—	—	*2,087	*609	6,325	2,518	1,124,107	99,627	1,115,973	2,072,650	11,371	1,545	1,115,973	98,082		
\$20,000 or more.....	45,203	96,732	1,722	2,380	7,236	784	53,708	25,761	3,690,713	386,469	3,679,058	21,718,396	12,262	1,424	3,679,058	385,045		

<sup>1</sup>Estimate should be used with caution because of the small number of sample returns on which it is based.  
<sup>2</sup>Data combined to avoid disclosure of information for specific taxpayers.  
<sup>3</sup>Less than \$500.  
<sup>4</sup>Includes amounts used to offset additional tax for tax preferences for 1978.  
 NOTE: Detail may not add to total because of rounding.

Table 3.4—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax

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

Size of adjusted gross income	All returns										Returns with total income tax										Size of total income tax										
	All returns			Returns with no total income tax			Returns with total income tax			\$1 under \$50			\$50 under \$100			Total income tax			\$1 under \$50			\$50 under \$100			Total income tax						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)		
<b>All returns, total</b>	<b>89,771,551</b>	<b>1,302,427,386</b>	<b>188,232,537</b>	<b>21,083,246</b>	<b>61,244,701</b>	<b>68,688,305</b>	<b>1,241,202,885</b>	<b>188,232,537</b>	<b>2,021,179</b>	<b>9,734,271</b>	<b>50,098</b>	<b>1,604,146</b>	<b>8,279,599</b>	<b>122,727</b>																	
Under \$2,000	9,010,975	2,024,956	79,154	8,856,194	2,473,901	154,781	—448,945	79,154	66,149	71,738	1,451	50,125	56,341	4,044																	
\$2,000 under \$4,000	9,234,196	27,612,955	160,469	8,320,285	19,099,280	2,413,912	8,513,675	160,469	341,434	3,753,104	27,567	871,782	3,221,072	66,961																	
\$4,000 under \$6,000	8,394,928	42,280,855	1,419,604	2,793,230	13,919,254	5,601,698	28,341,601	1,419,604	3,311,205	17,099,940	8,586	282,797	10,099,039	20,966																	
\$6,000 under \$8,000	8,251,372	57,476,641	3,173,964	1,493,377	10,132,106	6,757,635	47,476,641	3,173,964	38,505	23,307,373	8,552	237,791	17,099,954	18,147																	
\$8,000 under \$10,000	6,930,002	62,016,835	4,670,397	420,362	3,743,174	6,509,640	58,273,661	4,670,397	98,505	862,138	2,789	86,512	763,307	6,761																	
\$10,000 under \$12,000	6,100,684	67,006,011	5,913,785	266,472	2,901,867	5,834,212	64,104,144	5,913,785	22,008	238,455	484	40,106	441,168	3,245																	
\$12,000 under \$14,000	5,591,530	72,392,576	7,234,791	110,848	1,432,756	5,470,682	70,959,920	7,234,791	11,299	174,199	239	13,838	177,540	999																	
\$14,000 under \$16,000	5,010,364	75,116,128	8,215,082	76,964	1,143,350	4,933,400	73,972,778	8,215,082	5,392	78,489	102	5,949	87,259	421																	
\$16,000 under \$18,000	4,690,008	79,571,220	9,228,227	56,282	947,301	4,623,739	78,623,919	9,228,227	3,535	60,991	68	4,289	72,050	333																	
\$18,000 under \$20,000	4,277,947	81,239,257	9,957,190	40,503	763,210	4,237,439	80,476,047	9,957,190	1,704	32,195	32	2,977	36,215	224																	
\$20,000 under \$25,000	8,552,615	190,941,609	25,310,801	61,600	1,368,945	8,491,015	189,572,664	25,310,801	9,172	212,143	134	3,854	85,146	298																	
\$25,000 under \$30,000	5,386,257	146,822,233	21,977,167	34,101	927,589	5,352,156	145,894,644	21,977,167	2,056	58,320	252	2,963	60,239	252																	
\$30,000 under \$50,000	6,535,452	238,969,911	42,741,012	40,227	1,505,517	6,495,225	237,464,394	42,741,012	3,768	143,991	52	702	26,139	46																	
\$50,000 under \$100,000	1,471,406	96,283,476	24,380,402	11,237	715,429	1,460,169	95,568,047	24,380,402	1,097	70,234	6	*01	*24,896	*27																	
\$100,000 under \$200,000	285,309	37,512,860	12,856,751	1,101	141,527	284,208	37,371,333	12,856,751	**6	17,998	**1	**60	**8,333	**4																	
\$200,000 under \$500,000	59,884	16,711,100	6,896,404	88	22,259	59,796	16,688,841	6,896,404	**1	**1,897	**1	**	**	**																	
\$500,000 under \$1,000,000	6,581	4,382,486	2,002,141	**10	**7,234	**8,612	**8,481,531	**4,017,338	**	**	**	**	**	**																	
\$1,000,000 or more	2,041	4,106,279	2,015,197																												
All returns, summary	22,236,197	47,581,705	705,010	17,099,676	27,935,434	5,136,521	19,646,271	705,010	1,364,450	4,596,360	33,291	1,061,172	3,930,933	82,020																	
Under \$5,000	19,595,276	143,810,537	8,798,577	3,284,132	21,432,282	16,301,144	122,378,255	8,798,577	596,539	4,079,009	15,654	467,835	3,289,682	34,858																	
\$5,000 under \$10,000	1,241,599	176,530,628	141,816	421,816	4,977,394	13,819,783	171,553,233	141,816	37,191	437,930	795	57,846	673,865	4,511																	
\$10,000 under \$15,000	11,408,934	198,794,563	23,419,368	129,258	2,211,090	11,279,676	196,583,473	23,419,368	6,747	116,389	130	9,313	160,366	710																	
\$15,000 under \$20,000	22,299,545	735,729,954	138,179,875	148,364	4,688,500	22,151,781	731,041,454	138,179,875	16,252	504,583	228	7,960	224,753	627																	

Size of total income tax—Continued

Footnotes at end of table.

**Table 3.4—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued**

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

Size of adjusted gross income	Size of total income tax—Continued											
	\$600 under \$700		\$700 under \$800		\$800 under \$900		\$900 under \$1,000		Total income tax			
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
<b>All returns, total</b>	<b>2,258,419</b>	<b>20,879,283</b>	<b>1,464,849</b>	<b>2,196,962</b>	<b>21,322,758</b>	<b>1,647,142</b>	<b>1,987,925</b>	<b>20,706,139</b>	<b>1,686,459</b>	<b>2,113,043</b>	<b>23,292,434</b>	<b>2,005,338</b>
Under \$2,000	634	-21,215	422	403	-9,443	306	817	-25,104	679	431	-16,642	401
\$2,000 under \$4,000	2,870	14,907	1,820	1,429	80,256	10,675	5,939	33,292	5,033	387	1,487	353
\$4,000 under \$6,000	1,048,501	7,561,180	676,430	905,063	6,925,259	675,029	86,160	670,036	70,365	1,010,365	115,544	114,186
\$6,000 under \$8,000	501,700	4,485,951	327,279	431,454	3,870,426	327,746	985,132	817,517	819,241	1,002,352	8,962,414	956,007
\$8,000 under \$10,000	401,815	4,360,906	261,017	501,898	5,490,453	380,115	450,140	4,938,145	5,034,853	450,375	5,034,853	427,442
\$10,000 under \$12,000	168,029	2,146,313	109,928	213,844	2,733,895	160,999	292,523	3,733,789	250,024	406,965	5,244,669	388,595
\$12,000 under \$14,000	68,166	1,009,971	44,635	70,251	1,042,957	53,036	104,167	1,536,241	88,234	113,118	1,683,579	107,458
\$14,000 under \$16,000	36,551	620,641	23,467	32,366	543,178	24,653	44,880	763,848	38,002	60,522	1,029,366	57,973
\$16,000 under \$18,000	16,570	313,863	10,850	15,477	291,341	11,517	19,651	379,639	16,793	30,681	577,227	29,133
\$18,000 under \$20,000	8,339	186,049	5,066	6,278	135,198	4,658	12,892	284,224	11,001	17,505	388,892	16,688
\$20,000 under \$25,000	1,071	28,322	717	1,360	35,668	1,024	1,802	49,912	1,513	2,434	68,264	2,277
\$25,000 under \$30,000	3,500	126,686	2,330	3,443	116,288	2,612	3,255	128,415	2,757	4,457	159,537	4,249
\$30,000 under \$50,000	608	36,630	406	879	52,425	674	496	82,960	419	517	32,857	496
\$50,000 under \$100,000	65	9,080	42	84	14,722	66	71	9,584	59	84	10,388	81
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
<b>All returns, summary</b>	<b>634</b>	<b>-21,215</b>	<b>422</b>	<b>446</b>	<b>-9,307</b>	<b>339</b>	<b>817</b>	<b>-25,104</b>	<b>679</b>	<b>818</b>	<b>-15,155</b>	<b>754</b>
Under \$5,000	1,553,071	12,062,038	1,005,529	1,350,646	10,875,940	1,007,450	1,057,231	9,707,485	894,639	1,025,567	9,077,958	870,192
\$5,000 under \$10,000	616,803	7,189,595	401,728	755,896	8,802,083	571,501	814,501	9,709,725	693,305	925,618	11,267,655	981,065
\$10,000 under \$15,000	74,328	1,262,088	48,168	77,930	1,299,741	58,819	96,860	1,641,938	82,089	136,043	2,302,039	129,547
\$15,000 under \$20,000	13,583	386,768	9,001	12,044	354,301	9,034	18,516	501,096	15,749	24,997	659,937	23,791
<b>\$1,000 under \$1,250</b>	<b>4,546,119</b>	<b>56,367,255</b>	<b>5,107,234</b>	<b>3,800,412</b>	<b>52,261,703</b>	<b>5,210,007</b>	<b>3,577,409</b>	<b>54,334,359</b>	<b>5,810,644</b>	<b>3,283,377</b>	<b>54,390,505</b>	<b>6,152,295</b>
Under \$2,000	846	-45,424	964	241	-16,622	332	347	-19,700	581	131	-7,408	250
\$2,000 under \$4,000	336	11,281	399	341	922	441	347	—	—	—	—	—
\$4,000 under \$6,000	518	2,811	556	1,453	6,910	2,027	1,150	—	—	—	—	—
\$6,000 under \$8,000	3,747	26,874	3,901	3,318	24,947	4,306	9	66	16	4,237	31,833	7,620
\$8,000 under \$10,000	1,290,998	12,214,781	1,417,313	36,269	335,563	49,430	3,335	31,782	5,216	—	—	—
\$10,000 under \$12,000	904,318	9,796,919	1,029,157	1,359,987	14,753,491	1,861,932	702,336	8,147,037	1,116,414	15,722	182,248	28,730
\$12,000 under \$14,000	1,237,928	16,054,225	1,392,145	756,837	10,036,151	1,029,016	627,465	7,924,990	1,034,929	934,266	12,047,555	1,742,016
\$14,000 under \$16,000	664,257	9,859,863	759,369	943,585	14,065,625	1,296,622	991,537	14,964,280	1,602,515	426,659	6,525,485	790,183
\$16,000 under \$18,000	246,124	4,169,162	278,911	401,855	6,747,239	557,774	707,737	11,955,868	1,159,468	965,583	16,375,704	1,815,456
\$18,000 under \$20,000	100,897	1,912,344	115,357	146,652	2,771,676	201,705	307,371	3,711,768	503,461	544,209	10,280,110	1,026,279
\$20,000 under \$25,000	76,972	1,692,885	87,510	128,029	2,769,241	176,431	199,429	4,327,110	326,400	338,439	7,285,055	640,112
\$25,000 under \$30,000	7,564	202,372	8,583	9,917	267,051	13,757	24,925	679,787	40,635	34,006	911,641	64,039
\$30,000 under \$50,000	9,787	352,496	11,024	9,957	361,900	13,562	11,213	426,067	18,247	17,294	589,850	32,298
\$50,000 under \$100,000	1,641	99,107	1,830	1,745	108,439	2,389	1,641	105,754	2,658	2,746	176,666	5,156
\$100,000 under \$200,000	160	19,335	186	226	28,169	314	46	5,431	76	70	8,051	128
\$200,000 under \$500,000	26	6,224	30	26	28,169	314	18	4,118	29	15	3,713	28
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
<b>All returns, summary</b>	<b>1,182</b>	<b>-44,143</b>	<b>1,363</b>	<b>2,035</b>	<b>-8,790</b>	<b>2,800</b>	<b>347</b>	<b>-19,700</b>	<b>581</b>	<b>131</b>	<b>-7,408</b>	<b>250</b>
Under \$5,000	1,295,263	12,246,465	1,421,771	39,587	360,510	53,736	3,344	31,848	5,232	4,237	31,833	7,620
\$5,000 under \$10,000	2,543,253	31,644,160	2,878,895	2,669,511	32,816,389	3,762,854	1,762,367	22,381,466	2,843,844	1,067,009	13,922,896	1,991,056
\$10,000 under \$15,000	610,271	10,148,354	696,045	939,405	15,572,794	1,300,195	1,574,079	26,392,470	2,572,942	1,819,430	31,488,207	3,411,608
\$15,000 under \$20,000	96,150	2,372,418	109,161	149,874	3,535,801	206,422	237,272	5,548,267	388,044	392,570	8,954,976	741,761

Footnotes at end of table

**Table 3.4—All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued**

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

Size of adjusted gross income	Size of total income tax—Continued											
	\$2,000 under \$2,500		\$2,500 under \$3,000		\$3,000 under \$4,000		\$4,000 under \$5,000		\$5,000 or more			
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
<b>All returns, total</b>	5,415,004	99,826,782	12,159,860	4,793,099	99,299,582	13,168,570	6,297,484	149,960,694	21,806,112	3,775,641	105,224,794	16,830,956
Under \$2,000	516	-24,073	1,161	**1,715	**37,691	**4,869	3,446	-60,011	11,419	166	-17,960	764
\$2,000 under \$4,000	37	121	76				92	327	282	36	122	178
\$4,000 under \$6,000	*710	*4,178	*1,478				62	169	70			
\$6,000 under \$8,000	*41	*20,501	*4,747	30	*22	*76	625	*4,171	*2,222	11	*59	*44
\$8,000 under \$10,000	2,110	80,608	*13,879	4	*35	*12	1,135	*1,124	*2,520	31	*257	*138
\$10,000 under \$12,000	6,781	62,572,733	969,383				21	236	71	234	2,460	996
\$12,000 under \$14,000	460,452	14,076,568	2,184,827	8,535	*115,410	*22,320	74	955	229	121	1,500	519
\$14,000 under \$16,000	953,555	17,553,496	2,191,961	614,655	10,283,359	1,723,479	21,564	331,317	70,286	4,309	76,391	17,613
\$16,000 under \$18,000	1,018,659	21,431,580	3,281,440	907,105	17,439,963	2,435,323	638,696	12,158,671	2,237,308	16,758	322,505	73,952
\$18,000 under \$20,000	1,338,514	29,080,388	3,062,686	2,389,963	32,040,333	4,189,752	3,082,210	70,573,395	10,504,544	701,544	15,840,781	3,049,764
\$20,000 under \$25,000	139,610	3,733,859	320,403	58,971	2,002,479	1,089,752	1,810,259	48,592,374	6,484,238	2,107,757	57,821,335	9,362,662
\$25,000 under \$30,000	40,729	1,370,816	92,101	3,574	2,023,479	1,636,989	330,425	10,822,381	1,189,382	936,206	30,626,369	4,286,368
\$30,000 under \$50,000	3,163	205,066	7,089	315	223,251	9,934	7,758	487,515	27,086	8,044	498,066	36,081
\$50,000 under \$100,000	293	33,435	1,177	28	35,538	1,630	288	35,207	989	391	45,313	1,720
\$100,000 under \$200,000	77	2,167	*17	6	*2,167	*17	14	*2,252	44	33	*7,583	148
\$200,000 under \$1,000,000												
\$1,000,000 or more												
<b>All returns, summary</b>	556	-23,939	1,243	1,715	-37,691	4,859	3,557	-59,691	11,767	202	-17,838	941
Under \$5,000	2,858	24,965	6,314	34	258	88	811	5,300	2,725	42	326	183
\$5,000 under \$10,000	1,162,627	16,434,019	2,578,324	19,146	269,293	51,514	5,736	84,785	17,477	355	3,963	1,515
\$10,000 under \$15,000	2,726,763	48,965,506	6,091,167	2,816,778	54,589,605	7,815,365	1,056,423	19,413,679	3,567,837	21,087	398,896	91,565
\$15,000 under \$20,000	1,522,200	34,426,231	3,482,812				5,230,975	130,516,521	18,206,306	3,753,975	104,839,446	16,736,762
\$20,000 or more												
<b>All returns, total</b>	5,643,158	201,153,041	37,679,628	1,624,563	94,146,613	23,674,169	361,037	37,039,883	12,268,277	159,691	39,003,962	16,861,209
Under \$2,000	963	-76,509	6,521	871	-85,192	12,455	**150	**43,631	**5,257	188	-73,190	23,030
\$2,000 under \$4,000	9	32	71	72	*231	*1,078	**9	**53	*230	**3	**111	**497
\$4,000 under \$6,000	57	*301	*400	19	*135	*367	9	*41	*157	**13	**98	**793
\$6,000 under \$8,000	56	*370	*422	19	*135	*367	9	*41	*157	**13	**98	**793
\$8,000 under \$10,000	147	*1,411	*868	169	*1,553	*1,782	9	*786	*303	4	46	377
\$10,000 under \$12,000	9	*105	*87	777	*8,424	*9,672	17	*186	*710	4	46	377
\$12,000 under \$14,000	178	*2,336	*1,181	33	*461	*812	33	*461	*812	**3	**45	**455
\$14,000 under \$16,000	243	3,357	2,189	71	*308	421	7	*107	*312	**3	**45	**455
\$16,000 under \$18,000	241	4,109	*1,467	73	*1,250	*1,095	15	*250	*510	**3	**61	**314
\$18,000 under \$20,000	40	751	291	407	9,016	6,278	17	*375	*696	**3	**61	**314
\$20,000 under \$25,000	158,821	3,774,356	851,197	407	94,586	59,519	65	1,829	2,036	6	170	509
\$25,000 under \$30,000	796,068	22,516,901	4,523,121	3,613	94,586	59,519	65	1,829	2,036	6	170	509
\$30,000 under \$50,000	4,543,175	166,708,667	31,117,147	506,755	23,064,613	5,790,622	154	6,626	4,804	62	2,459	6,084
\$50,000 under \$100,000	138,403	7,854,071	1,153,640	1,093,679	68,781,128	17,452,407	190,506	16,563,583	5,657,588	271	22,642	21,937
\$100,000 under \$200,000	2,585	322,981	19,753	17,251	2,067,793	327,318	167,910	6,509,574	6,509,574	93,987	14,723,569	5,995,177
\$200,000 under \$500,000	159	35,047	1,233	**17	*11,227	*3,303	2,120	532,556	6,841,148	56,618	15,896,334	6,796,861
\$500,000 under \$1,000,000	4	2,554	35	**			**	**29,467	**1,804	6,498	4,330,132	2,000,049
\$1,000,000 or more										2,035	4,098,584	2,015,126
<b>All returns, summary</b>	900	-76,393	6,758	963	-84,921	13,694	150	-43,631	5,257	191	-73,179	23,527
Under \$5,000	242	*1,998	*1,525	187	1,735	2,265	24	1,722	691	13	59	792
\$5,000 under \$10,000	33	*4,888	*2,630	826	9,117	*10,812	17	1,456	1,172	5	58	537
\$10,000 under \$15,000	380	6,378	2,591	67	*1,702	*1,863	27	37,082,701	969	5	53	397
\$15,000 under \$20,000				1,622,490	94,218,979	23,645,942	360,819	37,082,701	12,260,651	159,479	39,076,932	16,835,995
\$20,000 or more	5,641,215	201,216,577	37,666,124									

\* Estimate should be used with caution because of the small number of sample returns on which it is based.  
 \*\* Data combined to avoid disclosure of information for specific taxpayers.  
 \* Less than \$500.  
 NOTE: Detail may not add to total because of rounding.

**Table 3.5—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, Selected Items by Size of Adjusted Gross Income**

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

Size of adjusted gross income	Total income tax as a percent of adjusted gross income								
	Total			Under 5 percent			5 under 10 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>All Returns</b>									
<b>Total</b> .....	<b>68,688,305</b>	<b>1,241,202,685</b>	<b>188,232,537</b>	<b>10,579,902</b>	<b>79,830,298</b>	<b>2,213,949</b>	<b>20,012,152</b>	<b>229,820,406</b>	<b>18,247,046</b>
No adjusted gross income	14,780	—661,285	63,448	—	—	—	—	—	—
\$1 under \$5,000	5,121,741	20,307,556	641,563	4,364,913	17,047,969	438,923	712,939	3,101,253	173,000
\$5,000 under \$10,000	16,301,144	122,378,255	8,798,577	4,166,045	31,226,224	814,753	8,906,725	62,641,136	4,803,732
\$10,000 under \$15,000	13,819,783	171,553,233	17,129,707	1,402,483	16,576,098	524,706	5,851,296	73,011,143	5,716,167
\$15,000 under \$20,000	11,279,676	196,583,473	23,419,368	388,889	6,655,839	213,998	2,940,826	50,295,299	4,171,125
\$20,000 under \$30,000	13,843,171	335,467,308	47,287,968	168,381	3,926,911	109,418	1,390,614	32,025,826	2,690,618
\$30,000 under \$50,000	6,495,225	237,464,394	42,741,012	62,570	2,350,983	61,442	179,312	6,288,166	504,080
\$50,000 under \$100,000	1,460,169	95,568,047	24,380,402	23,015	1,509,964	37,988	25,959	1,655,307	126,889
\$100,000 under \$200,000	284,208	37,371,333	12,856,751	3,183	412,485	9,377	3,655	477,580	37,191
\$200,000 or more	68,408	25,170,372	10,913,742	423	123,826	3,345	826	324,697	24,243
<b>Joint Returns</b>									
<b>Total</b> .....	<b>38,587,496</b>	<b>918,254,754</b>	<b>143,641,372</b>	<b>4,695,624</b>	<b>51,166,085</b>	<b>1,436,328</b>	<b>10,248,672</b>	<b>158,424,183</b>	<b>12,663,764</b>
No adjusted gross income	11,862	—528,652	48,422	—	—	—	—	—	—
\$1 under \$5,000	8,432	25,876	12,540	774	3,634	26	3,050	11,867	727
\$5,000 under \$10,000	3,661,302	29,916,413	1,052,584	2,797,491	22,149,699	550,813	843,760	7,610,427	472,637
\$10,000 under \$15,000	7,086,001	89,272,614	6,551,007	1,297,152	15,275,878	483,956	5,068,196	63,807,320	4,965,308
\$15,000 under \$20,000	8,049,075	141,013,691	14,557,960	367,521	6,287,056	200,912	2,776,324	47,469,886	3,942,399
\$20,000 under \$30,000	12,033,733	293,140,934	39,340,570	154,185	3,575,246	103,431	1,355,278	31,221,258	2,623,691
\$30,000 under \$50,000	6,080,682	222,272,314	39,234,113	55,571	2,095,060	54,986	174,602	6,111,219	490,437
\$50,000 under \$100,000	1,336,373	87,378,587	21,930,173	19,729	1,304,061	31,029	23,427	1,492,182	114,875
\$100,000 under \$200,000	259,734	34,126,267	11,606,390	2,823	367,429	8,231	3,356	438,007	34,055
\$200,000 or more	60,302	21,636,710	9,307,612	378	108,024	2,945	679	262,017	19,635
<b>Nonjoint Returns</b>									
<b>Total</b> .....	<b>30,100,809</b>	<b>322,947,931</b>	<b>44,591,165</b>	<b>5,884,278</b>	<b>28,664,213</b>	<b>777,621</b>	<b>9,763,480</b>	<b>71,396,224</b>	<b>5,583,282</b>
No adjusted gross income	2,918	—132,634	15,025	—	—	—	—	—	—
\$1 under \$5,000	5,113,309	20,281,680	629,023	4,364,139	17,044,336	438,998	709,889	3,089,385	172,273
\$5,000 under \$10,000	12,639,842	92,461,842	7,745,993	1,368,554	9,076,525	263,939	8,062,965	55,030,709	4,331,095
\$10,000 under \$15,000	6,733,782	82,280,619	10,578,700	105,331	1,300,219	40,750	783,100	9,203,824	750,859
\$15,000 under \$20,000	3,230,601	55,569,782	8,861,408	21,368	368,783	13,086	164,502	5,825,413	228,726
\$20,000 under \$30,000	1,809,438	42,326,374	7,947,399	14,196	351,664	5,988	35,336	804,568	66,928
\$30,000 under \$50,000	414,543	15,192,080	3,506,899	6,999	255,923	6,456	4,710	176,948	13,643
\$50,000 under \$100,000	123,796	8,189,460	2,450,228	3,286	205,903	6,959	2,532	163,124	12,014
\$100,000 under \$200,000	24,474	3,245,066	1,250,360	360	45,056	1,146	299	39,572	3,135
\$200,000 or more	8,106	3,533,662	1,606,130	45	15,802	400	147	62,680	4,608

Size of adjusted gross income	Total income tax as a percent of adjusted gross income — Continued								
	10 under 15 percent			15 under 20 percent			20 under 25 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
<b>All Returns</b>									
<b>Total</b> .....	<b>22,919,921</b>	<b>415,780,842</b>	<b>52,234,754</b>	<b>10,966,593</b>	<b>287,072,653</b>	<b>49,278,127</b>	<b>2,767,497</b>	<b>106,500,517</b>	<b>23,521,585</b>
No adjusted gross income	—	—	—	—	—	—	—	—	—
\$1 under \$5,000	38,721	145,648	16,411	—	—	—	460	1,688	398
\$5,000 under \$10,000	3,204,224	28,318,202	3,136,829	15,596	125,496	20,955	6,434	52,777	12,464
\$10,000 under \$15,000	5,380,338	65,448,458	8,255,259	1,174,010	16,353,460	2,587,352	10,098	145,992	29,976
\$15,000 under \$20,000	5,659,362	100,088,942	12,081,291	2,224,097	38,357,785	6,693,360	63,780	1,141,992	245,336
\$20,000 under \$30,000	7,327,963	174,223,721	22,471,625	4,169,466	106,260,687	17,765,519	733,767	17,589,430	3,833,113
\$30,000 under \$50,000	1,246,625	42,985,311	5,684,073	3,196,523	113,827,491	20,038,937	1,520,475	59,935,259	13,122,703
\$50,000 under \$100,000	56,416	3,519,327	455,752	177,269	10,560,016	1,891,021	416,155	25,043,326	5,689,251
\$100,000 under \$200,000	5,329	706,974	90,105	8,070	1,023,670	181,094	14,052	1,777,074	404,521
\$200,000 or more	943	344,261	43,408	1,562	564,048	99,890	2,276	812,980	183,823
<b>Joint Returns</b>									
<b>Total</b> .....	<b>13,967,874</b>	<b>311,941,750</b>	<b>39,270,024</b>	<b>6,753,309</b>	<b>212,308,542</b>	<b>36,430,620</b>	<b>1,808,241</b>	<b>81,510,308</b>	<b>18,014,961</b>
No adjusted gross income	—	—	—	—	—	—	—	—	—
\$1 under \$5,000	29	85	10	—	—	—	417	1,552	366
\$5,000 under \$10,000	6,762	56,186	6,615	9,833	70,742	12,208	2,206	21,012	4,862
\$10,000 under \$15,000	714,111	10,106,984	1,073,314	1,835	21,896	3,864	3,186	42,970	9,257
\$15,000 under \$20,000	4,889,198	86,969,165	10,357,374	12,340	226,211	39,169	1,377	25,371	5,882
\$20,000 under \$30,000	7,075,391	168,487,924	21,720,058	3,433,417	89,444,149	14,781,786	12,134	328,263	70,146
\$30,000 under \$50,000	1,225,365	42,206,423	5,580,698	3,116,924	111,025,068	19,534,602	1,375,710	54,800,839	11,954,792
\$50,000 under \$100,000	51,406	3,200,296	415,480	170,420	10,144,297	1,815,595	398,086	23,932,091	5,433,924
\$100,000 under \$200,000	4,816	640,078	81,733	7,231	913,322	161,408	13,162	1,668,420	379,994
\$200,000 or more	796	274,609	34,741	1,309	462,859	81,989	1,963	689,789	155,737
<b>Nonjoint Returns</b>									
<b>Total</b> .....	<b>8,952,047</b>	<b>103,839,092</b>	<b>12,964,730</b>	<b>4,213,284</b>	<b>74,764,111</b>	<b>12,847,507</b>	<b>959,256</b>	<b>24,990,209</b>	<b>5,505,624</b>
No adjusted gross income	—	—	—	—	—	—	—	—	—
\$1 under \$5,000	38,692	145,563	16,401	—	—	—	43	136	32
\$5,000 under \$10,000	3,197,462	28,262,015	3,130,214	5,763	54,755	8,748	4,228	31,765	6,602
\$10,000 under \$15,000	4,666,227	55,341,473	7,181,945	1,172,175	16,331,564	2,583,488	6,912	103,021	20,718
\$15,000 under \$20,000	770,164	13,119,777	1,723,917	2,211,757	38,131,574	6,654,191	62,403	116,621	239,454
\$20,000 under \$30,000	252,572	5,735,797	751,567	736,049	16,816,538	2,983,733	721,633	17,311,167	3,762,967
\$30,000 under \$50,000	21,260	778,888	103,375	79,599	2,802,424	504,336	144,765	5,134,420	1,167,911
\$50,000 under \$100,000	5,010	319,030	40,272	6,849	415,719	75,425	18,069	1,111,235	255,327
\$100,000 under \$200,000	513	66,896	8,372	839	110,348	19,686	890	108,653	24,527
\$200,000 or more	147	69,652	8,667	253	101,189	17,901	313	123,190	28,065

Footnotes at end of table



**Table 3.5—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, Selected Items by Size of Adjusted Gross Income—Continued**

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

Size of adjusted gross income	Total income tax as a percent of adjusted gross income — Continued								
	25 under 30 percent			30 under 40 percent			40 under 50 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
<b>All Returns</b>									
<b>Total</b> .....	778,660	45,860,117	12,492,766	515,919	50,123,583	17,205,263	103,064	18,828,803	8,256,966
No adjusted gross income	—	—	—	—	—	—	—	—	—
\$1 under \$5,000	*991	*4,846	*1,353	787	3,320	1,062	355	960	459
\$5,000 under \$10,000	*9	*68	*18	801	4,887	1,715	194	1,455	680
\$10,000 under \$15,000	*22	*258	*74	*164	*2,025	*721	*216	*2,251	*921
\$15,000 under \$20,000	2,227	35,244	8,898	*259	*4,378	*1,550	*34	*637	*277
\$20,000 under \$30,000	45,981	1,260,066	325,397	3,144	82,058	29,758	119	2,588	1,132
\$30,000 under \$50,000	251,328	10,458,874	2,792,650	36,888	1,556,792	499,682	399	15,089	6,430
\$50,000 under \$100,000	441,233	28,823,803	7,894,673	301,098	22,981,322	7,635,592	18,231	1,412,664	604,626
\$100,000 under \$200,000	33,776	4,137,749	1,153,410	154,808	19,899,646	7,025,045	56,112	8,134,073	3,511,121
\$200,000 or more	3,093	1,139,209	316,294	17,970	5,589,156	2,010,138	27,404	9,259,085	4,131,320
<b>Joint Returns</b>									
<b>Total</b> .....	580,617	38,037,494	10,374,448	423,217	43,706,153	15,004,728	77,463	15,578,978	6,823,321
No adjusted gross income	—	—	—	—	—	—	—	—	—
\$1 under \$5,000	*991	*4,846	*1,353	*325	*1,256	*387	*355	*960	*459
\$5,000 under \$10,000	*9	*68	*18	*781	*4,714	*1,652	*175	*1,287	*610
\$10,000 under \$15,000	*22	*258	*74	*164	*2,025	*721	*216	*2,251	*921
\$15,000 under \$20,000	*1,821	*27,650	*6,926	*259	*4,378	*1,550	*34	*637	*277
\$20,000 under \$30,000	*541	*12,069	*3,412	624	16,416	5,874	*87	*1,825	*768
\$30,000 under \$50,000	124,906	5,747,164	1,513,435	7,002	262,131	87,569	242	9,708	4,171
\$50,000 under \$100,000	417,571	27,346,976	7,485,002	250,691	19,562,751	6,452,717	4,456	351,891	149,433
\$100,000 under \$200,000	32,026	3,922,849	1,093,470	146,980	18,886,777	6,667,054	46,938	6,912,088	2,966,147
\$200,000 or more	2,730	975,614	270,759	16,391	4,965,705	1,787,205	24,960	8,298,330	3,700,535
<b>Nonjoint Returns</b>									
<b>Total</b> .....	198,043	7,822,624	2,118,318	92,702	6,417,430	2,200,534	25,601	3,249,825	1,433,645
No adjusted gross income	—	—	—	—	—	—	—	—	—
\$1 under \$5,000	—	—	—	*462	*2,064	*675	—	—	—
\$5,000 under \$10,000	—	—	—	*20	*173	*63	*19	*168	*70
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	*406	*7,594	*1,972	—	—	—	—	—	—
\$20,000 under \$30,000	45,440	1,247,998	321,985	*2,520	*65,642	*23,884	*32	*763	*364
\$30,000 under \$50,000	126,422	4,711,710	1,279,216	29,886	1,294,661	412,114	*157	*5,381	*2,259
\$50,000 under \$100,000	23,662	1,476,827	409,671	50,407	3,418,572	1,182,875	13,775	1,067,773	455,193
\$100,000 under \$200,000	1,750	214,900	59,940	7,828	1,012,868	357,991	9,174	1,221,985	544,974
\$200,000 or more	363	163,595	45,535	1,579	623,450	222,933	2,444	960,755	430,785

Size of adjusted gross income	Total income tax as a percent of adjusted gross income — Continued								
	50 under 70 percent			70 under 100 percent			100 percent or more		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
<b>All Returns</b>									
<b>Total</b> .....	23,329	7,354,661	4,161,490	2,985	654,242	489,636	18,283	—623,438	130,955
No adjusted gross income	—	—	—	—	—	—	14,780	—661,285	63,448
\$1 under \$5,000	441	525	323	137	435	361	1,997	912	9,272
\$5,000 under \$10,000	775	5,320	2,941	16	123	119	325	2,567	4,372
\$10,000 under \$15,000	*299	*4,083	*2,424	*9	*105	*87	848	9,361	12,019
\$15,000 under \$20,000	*88	*1,372	*843	*74	*1,313	*1,135	40	674	1,555
\$20,000 under \$30,000	1,707	45,261	23,292	1,974	49,365	35,527	55	1,395	2,569
\$30,000 under \$50,000	974	41,304	22,352	33	1,276	1,044	98	3,848	7,619
\$50,000 under \$100,000	586	47,941	26,690	136	9,616	7,870	71	4,760	10,052
\$100,000 under \$200,000	5,071	780,005	422,652	109	15,867	13,053	43	6,211	9,182
\$200,000 or more	13,388	6,428,850	3,659,974	497	576,141	430,441	26	8,119	10,867
<b>Joint Returns</b>									
<b>Total</b> .....	16,265	5,607,377	3,164,192	1,177	472,203	354,610	15,037	—498,318	104,375
No adjusted gross income	—	—	—	—	—	—	11,862	—528,652	48,422
\$1 under \$5,000	*414	*436	*268	*136	*431	*358	1,941	809	8,586
\$5,000 under \$10,000	*136	*1,318	*777	*4	*25	*24	145	935	2,369
\$10,000 under \$15,000	*299	*4,083	*2,424	*9	*105	*87	811	8,843	11,080
\$15,000 under \$20,000	*88	*1,372	*843	*74	*1,313	*1,135	39	654	1,493
\$20,000 under \$30,000	*1,676	*44,498	*22,808	348	7,962	6,187	55	1,325	2,408
\$30,000 under \$50,000	*252	*10,416	*5,995	*24	*984	*812	84	3,304	6,618
\$50,000 under \$100,000	437	33,978	19,031	99	6,554	5,363	51	3,509	7,725
\$100,000 under \$200,000	2,265	357,544	195,046	106	15,425	12,642	31	4,330	6,610
\$200,000 or more	10,698	5,153,733	2,917,001	377	439,404	328,002	21	6,625	9,063
<b>Nonjoint Returns</b>									
<b>Total</b> .....	7,064	1,747,284	997,299	1,808	182,039	135,025	3,246	—125,120	26,580
No adjusted gross income	—	—	—	—	—	—	2,918	—132,634	15,025
\$1 under \$5,000	*27	*89	*55	..	..	..	*56	*104	*687
\$5,000 under \$10,000	*639	*4,002	*2,164	*113	*102	*98	*180	*1,633	*2,003
\$10,000 under \$15,000	—	—	—	—	—	—	*38	*537	*1,002
\$15,000 under \$20,000	—	—	—	—	—	—	..	..	..
\$20,000 under \$30,000	*31	*763	*484	*1,626	*41,403	*29,340	3	70	161
\$30,000 under \$50,000	*722	*30,888	*16,357	*9	*292	*232	*14	*545	*1,001
\$50,000 under \$100,000	*149	*13,963	*7,659	*37	*3,062	*2,507	*20	1,251	2,327
\$100,000 under \$200,000	2,806	422,462	227,606	3	443	410	12	*1,881	*2,572
\$200,000 or more	2,690	1,275,117	742,973	120	136,737	102,439	5	1,494	1,804

\* Estimate should be used with caution because of the small number of sample returns on which it is based  
 .. Data combined to avoid disclosure of information for specific taxpayers  
 NOTE: Detail may not add to total because of rounding



Table 3.6—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]

Size of adjusted gross income	Income tax before credits		Tax credits										Investment credit		Business energy investment credit nonrefundable portion		
	Number of returns	Amount	Total		General tax credit		Child care credit		Earned income credit used to offset income tax before credits		Credit for the elderly		Total			Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
<b>All returns, total</b>	<b>73,087,283</b>	<b>203,803,653</b>	<b>73,072,767</b>	<b>17,085,591</b>	<b>73,072,767</b>	<b>10,248,475</b>	<b>3,430,849</b>	<b>654,304</b>	<b>1,698,414</b>	<b>152,934</b>	<b>689,246</b>	<b>145,255</b>	<b>3,942,118</b>	<b>2,926,988</b>	<b>2,018</b>	<b>1,250</b>	
Under \$2,000	177,441	19,940	174,107	6,315	174,441	5,498	—	—	*43	—	—	—	6,496	338	—	—	
\$2,000 under \$4,000	3,626,865	270,279	3,626,865	13,192	3,626,865	108,929	—	—	*20,046	—	*3,624	*1,71	23,996	1,993	—	—	
\$4,000 under \$6,000	6,817,198	1,854,715	6,815,269	443,607	6,814,754	349,572	43,286	6,794	476,346	57,624	97,547	9,047	90,776	1,010	—	*91	
\$6,000 under \$8,000	7,849,375	1,026,480	7,849,375	858,085	7,848,802	655,372	155,233	27,854	1,201,979	93,935	188,976	31,566	167,019	29,482	—	—	
\$8,000 under \$10,000	6,818,875	5,606,437	6,818,873	938,214	6,818,475	778,850	181,226	31,188	—	—	139,295	31,064	210,208	58,574	—	—	
\$10,000 under \$12,000	6,038,579	6,958,177	6,038,579	1,049,709	6,038,574	665,590	193,676	30,742	—	—	89,917	21,868	264,395	87,960	*1	—	
\$12,000 under \$14,000	5,595,705	8,345,006	5,587,017	1,116,878	5,587,017	912,161	219,424	39,374	—	—	48,881	11,626	244,105	86,802	—	—	
\$14,000 under \$16,000	4,901,929	9,398,379	4,901,929	1,125,121	4,901,929	877,365	253,774	46,350	—	—	36,500	12,400	235,774	109,930	—	—	
\$16,000 under \$18,000	4,663,562	10,313,707	4,663,562	1,097,671	4,663,562	841,598	288,274	49,398	—	—	16,123	4,348	220,260	101,611	—	—	
\$18,000 under \$20,000	4,272,793	11,001,597	4,272,388	1,058,626	4,273,386	773,480	288,657	49,308	—	—	3,734	3,734	243,665	133,337	—	—	
\$20,000 under \$25,000	8,542,724	27,594,622	8,542,724	2,312,028	8,542,724	1,559,760	752,092	137,528	—	—	28,099	9,606	536,029	321,101	—	—	
\$25,000 under \$30,000	5,382,304	23,469,466	5,382,304	1,542,395	5,382,304	968,979	486,172	97,174	—	—	9,009	2,692	374,736	231,471	—	—	
\$30,000 under \$50,000	6,526,705	45,193,658	6,526,705	2,659,479	6,526,699	1,198,551	502,383	115,076	—	—	17,695	6,680	748,988	672,292	*22	—	
\$50,000 under \$100,000	1,469,038	25,617,126	1,469,038	1,588,678	1,469,037	270,467	52,900	15,852	—	—	1,484	428	429,786	576,156	247	556	
\$100,000 under \$200,000	287,757	4,297,471	287,757	714,644	287,757	52,837	5,978	2,244	—	—	*16	*21	12,940	292,237	158	239	
\$200,000 under \$500,000	59,692	6,880,520	59,692	314,282	59,692	10,999	697	36	—	—	3	—	32,070	141,553	83	279	
\$500,000 under \$1,000,000	5,555	1,982,807	5,555	82,491	5,555	1,395	25	14	—	—	—	—	3,084	39,159	15	49	
\$1,000,000 or more	2,015	1,956,146	2,015	67,185	2,015	367	25	14	—	—	—	—	1,356	29,983	5	12	
<b>Taxable returns, total</b>	<b>68,645,886</b>	<b>202,270,173</b>	<b>68,635,431</b>	<b>15,552,111</b>	<b>68,634,881</b>	<b>9,925,453</b>	<b>3,304,640</b>	<b>632,010</b>	<b>947,469</b>	<b>87,304</b>	<b>573,724</b>	<b>129,080</b>	<b>3,344,561</b>	<b>2,244,659</b>	<b>1,581</b>	<b>632</b>	
Under \$2,000	139,071	18,568	135,737	4,943	135,713	4,750	—	—	—	—	—	—	*626	190	—	—	
\$2,000 under \$4,000	2,432,470	244,101	2,407,612	87,024	2,407,582	85,762	—	—	*782	—	—	—	9,366	531	—	—	
\$4,000 under \$6,000	5,593,026	1,715,833	5,593,026	304,756	5,592,972	274,860	*7190	*845	62,278	13,331	44,944	3,756	44,789	4,009	—	—	
\$6,000 under \$8,000	6,755,960	3,988,445	6,755,960	699,749	6,755,932	555,840	93,727	15,873	884,408	73,919	144,155	25,886	82,517	13,436	—	—	
\$8,000 under \$10,000	5,506,437	5,512,852	5,506,435	850,628	5,506,038	744,732	176,905	30,707	—	—	129,487	27,748	118,666	21,120	—	—	
\$10,000 under \$12,000	5,893,285	6,855,657	5,893,285	947,189	5,893,280	837,295	188,085	29,960	—	—	85,597	20,273	168,406	29,574	*1	—	
\$12,000 under \$14,000	5,469,636	8,273,056	5,469,636	1,044,928	5,469,636	898,581	217,408	39,044	—	—	48,881	11,626	191,523	47,800	—	—	
\$14,000 under \$16,000	4,922,341	9,222,569	4,922,341	1,029,311	4,922,341	868,890	251,505	46,033	—	—	36,500	12,400	181,720	54,195	—	—	
\$16,000 under \$18,000	4,623,307	10,224,059	4,623,307	1,030,805	4,623,307	884,498	284,498	47,870	—	—	15,797	4,225	192,381	71,822	—	—	
\$18,000 under \$20,000	4,257,003	10,512,822	4,257,003	988,321	4,257,003	767,238	286,801	54,177	—	—	12,011	3,734	216,802	82,968	—	—	
\$20,000 under \$25,000	8,293,868	27,431,255	8,293,868	2,187,772	8,293,868	1,550,104	750,241	137,163	—	—	28,099	9,606	490,822	224,107	—	—	
\$25,000 under \$30,000	5,351,077	23,346,558	5,351,077	1,419,446	5,351,077	960,159	487,765	97,093	—	—	9,009	2,692	343,934	161,388	—	—	
\$30,000 under \$50,000	6,490,202	44,961,559	6,490,202	2,427,380	6,490,197	1,191,521	500,370	114,817	—	—	17,695	6,680	717,310	530,517	*22	—	
\$50,000 under \$100,000	1,458,276	25,455,707	1,458,276	1,424,255	1,458,276	268,468	52,907	15,831	—	—	1,484	428	415,962	512,629	214	29	
\$100,000 under \$200,000	283,674	4,297,471	283,674	669,853	283,674	52,837	3,977	2,233	—	—	*16	*21	12,940	292,237	158	239	
\$200,000 under \$500,000	59,692	6,873,494	59,692	308,853	59,692	10,999	697	36	—	—	3	—	32,165	140,839	83	279	
\$500,000 under \$1,000,000	5,555	1,960,911	5,555	80,635	5,555	1,395	25	14	—	—	—	—	4,083	39,140	15	49	
\$1,000,000 or more	2,015	1,956,146	2,015	67,185	2,015	367	25	14	—	—	—	—	1,356	29,983	5	12	
<b>Total nontaxable returns</b>	<b>4,441,417</b>	<b>1,533,479</b>	<b>4,441,417</b>	<b>1,533,479</b>	<b>4,437,886</b>	<b>323,022</b>	<b>126,209</b>	<b>22,294</b>	<b>750,945</b>	<b>65,630</b>	<b>115,522</b>	<b>16,175</b>	<b>597,557</b>	<b>682,328</b>	<b>*437</b>	<b>*618</b>	
<b>All returns, summary</b>																	
Under \$5,000	6,923,404	906,482	6,913,293	273,772	6,910,219	250,338	*14,402	*1,172	163,451	9,447	51,479	3,406	543,622	5,952	—	—	
\$5,000 under \$10,000	18,366,306	19,886,379	18,366,306	2,085,640	18,365,319	1,777,784	269,326	64,743	1,534,963	143,487	377,963	68,441	433,861	96,045	*404	*91	
\$10,000 under \$15,000	14,427,851	28,836,576	14,427,851	2,723,624	14,427,851	2,222,472	508,566	114,234	—	—	160,139	40,311	629,752	226,284	—	—	
\$15,000 under \$20,000	11,380,574	28,010,379	11,380,574	2,723,376	11,380,574	2,046,080	758,566	125,632	—	—	43,293	19,664	585,443	293,556	*433	*1	
\$20,000 or more	22,273,777	146,083,845	22,273,776	9,278,174	22,273,765	4,080,158	1,802,316	368,219	—	—	56,372	19,432	2,248,426	2,305,951	1,181	1,157	

Footnotes at end of table

Table 3.6—Returns With Income Tax Before Credits: Tax and Credits by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Tax credits—Continued												Income tax after credits			
	Foreign tax credit			Contributions to candidates credit			Work incentive (WIN) credit		New jobs credit		Residential energy credit		Other tax credits		Income tax after credits	
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)		
<b>All returns, total.....</b>	<b>278,267</b>	<b>901,030</b>	<b>3,560,384</b>	<b>103,873</b>	<b>5,112</b>	<b>5,226</b>	<b>757,288</b>	<b>1,370,406</b>	<b>5,843,361</b>	<b>576,545</b>	<b>5,324</b>	<b>556</b>	<b>68,614,401</b>	<b>186,718,062</b>		
Under \$2,000.....	**	**	**	**	—	—	—	—	—	—	—	—	139,071	13,626		
\$2,000 under \$4,000.....	**	**	**	**	—	—	—	—	—	—	—	—	2,412,427	157,087		
\$4,000 under \$6,000.....	**460	**12	3,984	3,984	—	—	—	—	—	—	—	—	5,592,294	1,411,108		
\$6,000 under \$8,000.....	*19	*11	230,226	5,154	—	—	—	—	—	—	—	—	6,754,322	3,168,395		
\$8,000 under \$10,000.....	*7,848	*8,521	295,763	7,779	—	—	—	—	—	—	—	—	4,662,223	6,505,903		
\$10,000 under \$12,000.....	10,435	6,166	292,076	8,263	*75	*29	21,239	11,547	197,294	17,545	*405	—	5,831,869	5,908,468		
\$12,000 under \$14,000.....	15,363	23,579	244,273	6,689	*313	*64	22,674	11,215	252,077	25,368	—	—	5,468,029	7,228,128		
\$14,000 under \$16,000.....	11,429	24,953	197,847	3,660	*64	*4	23,328	16,447	355,942	32,007	*530	—	4,928,755	8,204,258		
\$16,000 under \$18,000.....	12,991	14,196	242,825	6,770	—	—	40,382	41,363	433,662	38,387	—	—	4,621,688	9,216,126		
\$18,000 under \$20,000.....	8,336	11,031	230,182	6,619	—	—	40,588	32,673	501,388	43,442	*556	—	4,236,195	8,432,971		
\$20,000 under \$25,000.....	33,469	45,069	430,746	14,229	*1,245	*738	88,294	97,510	1,282,863	126,324	*1,986	*164	8,483,526	25,282,593		
\$25,000 under \$30,000.....	17,578	20,104	400,177	12,654	*560	*285	73,055	109,694	885,141	82,361	—	—	5,349,746	21,927,091		
\$30,000 under \$50,000.....	66,082	161,598	631,146	20,389	982	794	202,822	349,692	1,218,254	134,402	*895	—	6,485,255	42,534,179		
\$50,000 under \$100,000.....	64,255	302,491	139,530	4,589	1,126	1,309	144,012	378,714	2,456,688	33,660	*446	—	1,454,445	24,031,456		
\$100,000 under \$200,000.....	21,803	170,924	13,682	520	575	1,287	45,895	187,519	39,635	6,774	*283	—	282,938	12,572,827		
\$200,000 under \$500,000.....	7,398	62,144	1,677	71	143	502	13,376	97,364	6,690	1,336	*116	—	59,426	6,666,248		
\$500,000 under \$1,000,000.....	1,277	22,131	143	6	19	163	19,648	19,648	618	144	**	—	6,503	1,900,316		
\$1,000,000 or more.....	524	28,111	40	2	10	71	498	8,593	159	44	—	—	2,009	1,890,961		
<b>Taxable returns, total.....</b>	<b>241,638</b>	<b>721,943</b>	<b>3,519,148</b>	<b>102,893</b>	<b>4,548</b>	<b>4,816</b>	<b>843,781</b>	<b>1,132,550</b>	<b>5,789,839</b>	<b>570,916</b>	<b>4,849</b>	<b>487</b>	<b>68,614,401</b>	<b>186,718,062</b>		
Under \$2,000.....	**	**	**	**	—	—	—	—	—	—	—	—	139,071	13,626		
\$2,000 under \$4,000.....	**	**	**	**	—	—	—	—	—	—	—	—	2,412,427	157,087		
\$4,000 under \$6,000.....	**	**	**	**	—	—	—	—	—	—	—	—	5,592,294	1,411,108		
\$6,000 under \$8,000.....	**	**	**	**	—	—	—	—	—	—	—	—	6,754,322	3,168,395		
\$8,000 under \$10,000.....	**3,579	**377	292,540	7,629	—	—	9,746	1,553	201,907	16,764	—	—	6,505,903	4,662,223		
\$10,000 under \$12,000.....	*6,552	*1,318	291,801	8,258	—	—	7,851	3,567	194,457	16,923	*405	—	5,831,869	5,908,468		
\$12,000 under \$14,000.....	*8,835	*11,910	243,983	6,675	*252	*2	13,165	4,009	251,054	25,282	—	—	5,468,029	7,228,128		
\$14,000 under \$16,000.....	8,124	2,888	197,793	5,659	—	—	14,585	8,244	355,744	31,995	—	—	4,928,755	8,204,258		
\$16,000 under \$18,000.....	9,765	8,879	241,700	6,745	—	—	29,281	27,992	432,966	38,339	*530	—	4,621,688	9,216,126		
\$18,000 under \$20,000.....	6,100	3,772	230,129	6,618	—	—	34,709	27,236	499,046	43,172	—	—	4,236,195	8,432,971		
\$20,000 under \$25,000.....	29,953	29,890	429,852	14,203	*954	*553	75,422	69,739	1,282,671	126,303	*1,986	*164	8,483,526	25,282,593		
\$25,000 under \$30,000.....	15,675	12,751	399,950	12,648	*560	*265	60,964	70,166	884,817	82,283	—	—	5,349,746	21,927,091		
\$30,000 under \$50,000.....	61,574	136,473	630,731	20,374	932	781	190,270	332,812	1,218,243	134,401	*895	—	6,485,255	42,534,179		
\$50,000 under \$100,000.....	61,849	254,353	139,415	4,584	1,115	1,303	139,526	391,962	2,456,667	33,659	*446	—	1,454,445	24,031,456		
\$100,000 under \$200,000.....	21,471	152,539	13,641	518	566	1,274	45,284	171,565	39,614	6,768	*283	—	282,938	12,572,827		
\$200,000 under \$500,000.....	7,366	58,447	1,677	71	140	403	13,338	94,472	6,690	1,336	*116	—	59,426	6,666,248		
\$500,000 under \$1,000,000.....	1,271	20,295	143	6	19	163	19,648	19,648	618	144	**	—	6,503	1,900,316		
\$1,000,000 or more.....	524	28,111	40	2	10	71	498	8,593	159	44	—	—	2,009	1,890,961		
<b>Total nontaxable returns.....</b>	<b>36,629</b>	<b>179,087</b>	<b>41,236</b>	<b>980</b>	<b>564</b>	<b>410</b>	<b>113,507</b>	<b>237,857</b>	<b>53,422</b>	<b>5,829</b>	<b>*475</b>	<b>—</b>	<b>—</b>	<b>—</b>		
All returns, summary:																
Under \$5,000.....	**	**	**	**	—	—	—	—	—	—	—	—	—	—	—	
\$5,000 under \$10,000.....	**8,327	**5,511	639,774	15,639	—	—	6,826	7,877	396,319	33,020	*475	—	5,114,299	632,710		
\$10,000 under \$15,000.....	31,341	33,943	649,675	18,120	*442	*93	55,764	30,851	624,390	58,668	*935	—	16,289,718	8,779,729		
\$15,000 under \$20,000.....	27,213	45,982	557,528	15,880	*10	*3	92,147	82,394	1,115,973	98,082	*556	—	13,813,706	17,111,954		
\$20,000 or more.....	211,386	812,573	1,617,141	52,460	4,660	5,130	569,578	1,248,733	3,679,058	385,045	3,358	—	21,272,830	23,387,998		
<b>Total nontaxable returns.....</b>	<b>36,629</b>	<b>179,087</b>	<b>41,236</b>	<b>980</b>	<b>564</b>	<b>410</b>	<b>113,507</b>	<b>237,857</b>	<b>53,422</b>	<b>5,829</b>	<b>*475</b>	<b>—</b>	<b>—</b>	<b>—</b>		

\*Estimate should be used with caution because of the small number of sample returns on which it is based.  
 \*\*Data combined to avoid disclosure of information for specific taxpayers.  
 †Less than \$500.  
 NOTE: Detail may not add to total because of rounding.

**Table 3.7—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)

Size of adjusted gross income	Number of returns			Adjusted gross income less deficit	Earned income		
	Total	Joint returns	Returns of heads of households		Total	Salaries and wages	
						Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Total</b> .....	<b>5,191,834</b>	<b>2,342,760</b>	<b>2,703,369</b>	<b>24,124,718</b>	<b>24,379,933</b>	<b>4,828,649</b>	<b>22,590,117</b>
No adjusted gross income	36,250	30,644	2,732	—593,686	98,689	10,656	48,701
\$1 under \$2,000	655,161	218,808	404,646	777,000	797,637	613,766	755,146
\$2,000 under \$4,000	1,114,759	492,086	589,697	3,406,940	3,344,368	1,033,857	3,155,593
\$4,000 under \$6,000	1,578,791	694,765	845,254	7,994,386	7,824,179	1,472,771	7,242,966
\$6,000 under \$8,000	1,806,873	906,457	861,040	12,540,078	12,315,060	1,697,599	11,387,712

Size of adjusted gross income	Earned income — Continued				Earned income credit	
	Self-employment income (net)		Disability income exclusion		Before phaseout	After phaseout
	Number of returns	Amount	Number of returns	Amount		
	(8)	(9)	(10)	(11)	(12)	(13)
<b>Total</b> .....	<b>737,550</b>	<b>1,837,719</b>	<b>14,007</b>	<b>47,903</b>	<b>2,435,773</b>	<b>1,048,303</b>
No adjusted gross income	31,401	49,989	—	—	9,864	6,422
\$1 under \$2,000	68,455	43,694	*688	*1,203	79,497	78,342
\$2,000 under \$4,000	158,889	202,013	*4,223	*13,239	333,955	327,885
\$4,000 under \$6,000	222,063	595,637	*2,610	*14,424	781,754	448,060
\$6,000 under \$8,000	256,742	946,386	*6,486	*19,038	1,230,703	187,594

Size of adjusted gross income	Earned income credit — Continued					
	After phaseout — Continued					
	Used to offset income tax before credits		Used to offset all other taxes		Refundable portion	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(14)	(15)	(16)	(17)	(18)	(19)
<b>Total</b> .....	<b>1,698,414</b>	<b>152,934</b>	<b>567,833</b>	<b>94,197</b>	<b>3,950,506</b>	<b>801,171</b>
No adjusted gross income	—	—	30,944	4,546	30,024	1,876
\$1 under \$2,000	*43	*1	38,696	4,711	652,410	73,630
\$2,000 under \$4,000	*20,046	*1,375	126,554	24,517	1,109,828	301,993
\$4,000 under \$6,000	476,346	57,624	194,845	43,170	1,399,253	347,267
\$6,000 under \$8,000	1,201,979	93,935	176,794	17,254	758,991	76,405

Size of adjusted gross income	Earned income credit — Continued		Income tax before credits		Income tax after credits	
	After phaseout — Continued					
	Returns with wholly refundable earned income credit <sup>1</sup>		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	(22)	(23)	(24)	(25)
<b>Total</b> .....	<b>2,961,030</b>	<b>679,831</b>	<b>2,442,278</b>	<b>609,324</b>	<b>947,469</b>	<b>216,863</b>
No adjusted gross income	5,306	782	—	—	—	—
\$1 under \$2,000	616,465	71,474	*43	*1	—	—
\$2,000 under \$4,000	968,659	284,880	87,132	3,505	*782	*22
\$4,000 under \$6,000	919,312	269,266	798,717	123,135	62,279	3,580
\$6,000 under \$8,000	451,288	53,430	1,556,386	482,684	884,408	213,260

<sup>1</sup> Estimate should be used with caution because of the small number of sample returns on which it is based  
 NOTE: Detail may not add to total because of rounding

**Table 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**

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Business and profession, net profit less loss		Farm net profit less loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total</b> .....	<b>594,811</b>	<b>40,946,523</b>	<b>374,422</b>	<b>15,802,996</b>	<b>180,846</b>	<b>1,519,589</b>	<b>89,660</b>	<b>-808,235</b>
No adjusted gross income	20,701	-1,746,136	6,977	256,337	8,521	-366,377	7,780	-324,163
\$1 under \$10,000	24,811	141,008	10,178	113,796	7,348	-71,814	5,817	-89,825
\$10,000 under \$15,000	15,067	193,096	7,341	64,049	10,764	5,187	4,685	-63,420
\$15,000 under \$20,000	45,763	802,048	16,673	169,341	11,595	-988	7,278	-40,820
\$20,000 under \$30,000	91,883	2,349,256	52,974	704,520	26,139	50,942	16,521	-74,274
\$30,000 under \$50,000	147,741	5,783,676	99,736	2,213,801	39,005	231,744	19,043	-13,298
\$50,000 under \$100,000	144,369	10,066,512	101,001	4,283,986	45,761	641,269	15,707	-33,627
\$100,000 under \$200,000	71,986	9,785,101	54,340	4,189,299	21,460	459,601	8,303	-52,678
\$200,000 under \$500,000	26,779	7,725,079	20,657	2,710,607	8,062	271,939	3,583	-55,700
\$500,000 under \$1,000,000	4,251	2,855,193	3,367	703,401	1,451	91,744	687	-32,300
\$1,000,000 or more	1,460	2,991,690	1,178	393,859	540	206,343	256	-28,131

Size of adjusted gross income	Sales of capital assets, net gain		Net long-term capital gains in adjusted gross income		Dividends in adjusted gross income		Interest received	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total</b> .....	<b>538,306</b>	<b>14,961,403</b>	<b>533,749</b>	<b>14,275,722</b>	<b>308,041</b>	<b>5,943,923</b>	<b>553,736</b>	<b>4,894,033</b>
No adjusted gross income	19,487	732,088	19,425	676,287	5,916	115,090	14,570	189,058
\$1 under \$10,000	20,603	294,997	20,358	280,819	10,587	12,595	16,181	68,910
\$10,000 under \$15,000	14,262	236,070	14,162	231,274	2,229	15,621	11,728	29,950
\$15,000 under \$20,000	43,714	567,863	43,708	558,328	15,253	39,863	42,049	139,884
\$20,000 under \$30,000	84,393	1,210,999	83,895	1,196,240	32,808	127,490	86,678	408,625
\$30,000 under \$50,000	137,186	2,435,897	136,564	2,368,666	61,228	396,398	140,640	775,033
\$50,000 under \$100,000	128,805	3,127,330	127,436	2,948,590	95,294	921,120	139,583	1,165,335
\$100,000 under \$200,000	61,989	2,464,705	60,824	2,312,481	56,138	1,286,770	70,326	993,013
\$200,000 under \$500,000	22,957	1,974,636	22,547	1,862,665	23,313	1,479,273	26,347	693,173
\$500,000 under \$1,000,000	3,658	844,521	3,600	803,610	3,921	734,378	4,190	228,274
\$1,000,000 or more	1,252	1,072,298	1,230	1,036,763	1,354	815,327	1,444	202,778

Size of adjusted gross income	Rent net income less loss		Royalty net income less loss		Partnership net income less loss		Itemized deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>Total</b> .....	<b>281,670</b>	<b>-110,333</b>	<b>59,857</b>	<b>1,019,831</b>	<b>237,433</b>	<b>-1,818,074</b>	<b>451,366</b>	<b>9,931,449</b>
No adjusted gross income	9,749	-122,923	2,032	1,626	11,103	-873,642	—	—
\$1 under \$10,000	12,512	-24,545	4,766	14,525	5,099	-114,619	12,766	100,763
\$10,000 under \$15,000	6,610	-27,713	204	6,690	2,287	-51,578	8,401	85,105
\$15,000 under \$20,000	16,115	-12,121	320	2,384	8,839	-71,528	27,630	230,346
\$20,000 under \$30,000	43,346	-57,624	5,858	35,487	21,610	-97,217	56,073	497,062
\$30,000 under \$50,000	67,710	-78,717	11,862	71,251	45,783	-344,195	113,731	1,253,824
\$50,000 under \$100,000	72,490	-40,238	17,270	221,276	70,618	-340,941	130,990	2,292,709
\$100,000 under \$200,000	36,547	134,905	10,658	249,123	48,297	-93,302	69,770	2,161,657
\$200,000 under \$500,000	13,551	86,070	5,440	210,453	19,453	88,491	26,344	1,767,208
\$500,000 under \$1,000,000	2,262	18,634	1,042	97,017	3,210	52,232	4,211	730,840
\$1,000,000 or more	778	13,940	405	109,998	1,134	28,225	1,450	811,933

Footnotes at end of table

**Table 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]

Size of adjusted gross income	Itemized deductions—Continued							
	Contributions deduction		Interest paid deduction		Taxes paid deduction		Miscellaneous deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>Total</b>	<b>418,792</b>	<b>2,236,461</b>	<b>379,289</b>	<b>3,294,387</b>	<b>450,567</b>	<b>3,197,811</b>	<b>368,500</b>	<b>681,362</b>
No adjusted gross income	—	—	—	—	—	—	—	—
\$1 under \$10,000	6,100	7,528	12,040	35,356	12,766	38,317	9,588	2,712
\$10,000 under \$15,000	6,612	8,679	8,240	45,707	7,984	16,503	4,380	5,786
\$15,000 under \$20,000	21,878	29,980	17,465	92,016	27,630	74,441	15,987	8,762
\$20,000 under \$30,000	52,607	80,931	47,714	172,218	56,073	180,651	45,204	23,835
\$30,000 under \$50,000	107,597	162,429	96,534	498,150	113,565	403,741	93,341	125,462
\$50,000 under \$100,000	125,147	355,842	111,095	860,814	130,816	765,800	109,288	212,951
\$100,000 under \$200,000	67,549	446,850	59,297	727,798	69,767	748,334	61,677	195,794
\$200,000 under \$500,000	25,734	499,928	22,126	520,308	26,309	553,446	23,806	171,271
\$500,000 under \$1,000,000	4,133	270,729	3,550	173,985	4,208	212,881	3,889	68,903
\$1,000,000 or more	1,435	373,566	1,228	168,034	1,449	203,698	1,340	65,885

Size of adjusted gross income	Number of returns with no taxable income	Income subject to tax		Income tax before credits		Income tax after credits		Computation of additional tax for tax preferences
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Tax preferences
								Total
(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
<b>Total</b>	<b>39,612</b>	<b>555,199</b>	<b>31,832,855</b>	<b>539,399</b>	<b>13,114,643</b>	<b>505,038</b>	<b>12,339,566</b>	<b>18,381,866</b>
No adjusted gross income	20,701	—	—	*21	*96	*20	*56	*926,292
\$1 under \$10,000	7,694	17,117	51,535	6,818	1,982	1,949	954	409,125
\$10,000 under \$15,000	1,317	13,750	107,954	11,993	11,705	8,186	6,975	267,107
\$15,000 under \$20,000	1,256	44,507	558,675	43,899	83,781	38,342	68,721	639,874
\$20,000 under \$30,000	2,859	89,024	1,742,881	87,832	334,738	78,681	287,353	1,371,970
\$30,000 under \$50,000	3,744	143,997	4,336,935	142,672	1,050,137	137,206	948,347	2,822,375
\$50,000 under \$100,000	1,378	142,991	7,488,259	142,465	2,517,712	137,970	2,328,617	3,820,069
\$100,000 under \$200,000	457	71,529	7,438,002	71,450	3,298,161	70,668	3,125,858	3,179,855
\$200,000 under \$500,000	149	26,630	5,837,321	26,600	3,138,421	26,405	3,000,495	2,573,263
\$500,000 under \$1,000,000	35	4,216	2,097,976	4,213	1,269,295	4,181	1,217,732	1,088,316
\$1,000,000 or more	22	1,438	2,173,318	1,436	1,408,614	1,430	1,354,459	1,283,618

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued							
	Tax preferences—Continued							
	Itemized deductions tax preference		Accelerated depreciation					
			Total		Low income rental housing		Other real property	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
<b>Total</b>	<b>51,462</b>	<b>577,970</b>	<b>93,658</b>	<b>619,346</b>	<b>7,675</b>	<b>63,549</b>	<b>80,871</b>	<b>423,820</b>
No adjusted gross income	235	5,625	3,729	55,472	239	5,199	3,522	45,627
\$1 under \$10,000	10,060	21,702	1,183	10,470	*114	*195	1,121	8,408
\$10,000 under \$15,000	3,633	10,741	1,583	6,637	*4	*13	1,509	5,887
\$15,000 under \$20,000	6,372	17,329	3,799	13,623	*615	*244	1,145	12,341
\$20,000 under \$30,000	7,544	51,582	8,270	33,613	*99	*861	7,618	26,129
\$30,000 under \$50,000	10,241	99,256	15,840	52,246	833	4,909	13,460	42,609
\$50,000 under \$100,000	7,469	111,001	25,390	123,340	2,072	14,241	22,384	70,002
\$100,000 under \$200,000	3,666	75,831	21,967	163,150	2,427	20,517	19,423	102,361
\$200,000 under \$500,000	1,673	81,320	9,597	104,827	1,009	11,055	8,589	68,458
\$500,000 under \$1,000,000	386	42,479	1,716	36,068	190	3,541	1,571	27,368
\$1,000,000 or more	183	61,104	584	19,900	73	2,774	529	14,630

Footnotes at end of table

**Table 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]

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued							
	Tax preferences—Continued							
	Accelerated depreciation		Amortization					
	Leased personal property		Total		Of pollution control facilities		Of railroad rolling stock	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	
<b>Total</b> .....	19,050	131,978	84	854	36	18	18	358
No adjusted gross income	1,088	4,646	*46	*484	*13	*2	**	**
\$1 under \$10,000	*47	*1,867	—	—	—	—	—	—
\$10,000 under \$15,000	*70	*738	—	—	—	—	—	—
\$15,000 under \$20,000	*2,113	*1,038	—	—	—	—	—	—
\$20,000 under \$30,000	998	6,623	—	—	—	—	—	—
\$30,000 under \$50,000	3,080	4,728	**6	**2	*5	*2	—	—
\$50,000 under \$100,000	4,895	39,097	**	**	**3	**1	—	—
\$100,000 under \$200,000	4,543	40,272	*5	*27	**	**	**4	**26
\$200,000 under \$500,000	1,791	25,314	**2	*255	*12	*10	**12	**330
\$500,000 under \$1,000,000	319	5,160	**5	**86	**3	**1	**	**
\$1,000,000 or more	106	2,496	**	**	**	**	—	—

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued							
	Tax preferences—Continued							
	Amortization—Continued				Stock options		Bad debt reserves	
	Of on-the-job training facilities		Of child care facilities		Stock options		Bad debt reserves	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	
<b>Total</b> .....	(1)	(1)	*32	*482	13,882	246,951	*18	*55
No adjusted gross income	—	—	*32	*482	*17	*1,103	—	—
\$1 under \$10,000	—	—	—	—	*3,947	*43,849	—	—
\$10,000 under \$15,000	—	—	—	—	**3	**214	—	—
\$15,000 under \$20,000	—	—	—	—	**	**	—	—
\$20,000 under \$30,000	—	—	—	—	*9	*95	—	—
\$30,000 under \$50,000	—	—	—	—	3,520	20,712	—	—
\$50,000 under \$100,000	—	—	—	—	3,960	79,788	*18	*55
\$100,000 under \$200,000	—	—	—	—	1,875	54,223	—	—
\$200,000 under \$500,000	—	—	—	—	489	41,902	—	—
\$500,000 under \$1,000,000	—	—	—	—	48	4,348	—	—
\$1,000,000 or more	—	—	—	—	14	717	—	—

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued							
	Tax preferences—Continued							
	Depletion		Capital gains		Intangible drilling costs		Type not reported	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
<b>Total</b> .....	66,917	1,054,412	532,263	14,983,501	45,099	890,871	893	7,906
No adjusted gross income	1,577	17,277	19,428	736,186	1,828	108,940	*18	*1,206
\$1 under \$10,000	4,128	5,592	20,399	307,822	1,009	19,690	—	—
\$10,000 under \$15,000	690	6,931	14,162	239,371	73	3,426	—	—
\$15,000 under \$20,000	1,654	5,224	43,708	590,280	736	11,439	**92	**1,803
\$20,000 under \$30,000	3,055	18,942	83,731	1,248,047	1,907	19,692	—	—
\$30,000 under \$50,000	9,098	62,105	135,454	2,512,390	6,934	75,628	**	**
\$50,000 under \$100,000	19,881	192,783	127,311	3,114,077	14,969	198,203	*497	*822
\$100,000 under \$200,000	16,079	256,955	60,782	2,415,777	11,419	212,898	225	993
\$200,000 under \$500,000	8,459	256,812	22,464	1,937,903	4,893	149,514	43	730
\$500,000 under \$1,000,000	1,666	119,809	3,600	829,832	965	55,131	14	563
\$1,000,000 or more	630	111,982	1,224	1,051,817	366	36,309	4	1,788

Footnotes at end of table

**Table 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]

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued							
	Recomputed tax preference income		Exclusion					
			Total		Standard exclusion		Exclusion due to all taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	
<b>Total</b>	<b>594,029</b>	<b>18,182,071</b>	<b>594,029</b>	<b>7,909,763</b>	<b>454,505</b>	<b>4,294,821</b>	<b>139,552</b>	<b>3,614,941</b>
No adjusted gross income	19,952	754,128	19,952	183,516	19,930	183,196	22	320
\$1 under \$10,000	24,790	402,230	24,790	213,902	24,790	213,891	23	22
\$10,000 under \$15,000	15,067	265,545	15,067	143,258	15,067	143,258	—	—
\$15,000 under \$20,000	45,763	638,456	45,763	430,774	45,762	430,763	—	—
\$20,000 under \$30,000	91,883	1,370,192	91,883	855,037	91,883	855,037	—	—
\$30,000 under \$50,000	147,741	2,820,333	147,741	1,424,988	147,714	1,424,516	27	472
\$50,000 under \$100,000	144,358	3,811,218	144,358	1,471,806	100,314	955,918	44,044	515,888
\$100,000 under \$200,000	71,985	3,177,708	71,985	1,287,123	7,774	75,486	64,211	1,211,637
\$200,000 under \$500,000	26,779	2,571,345	26,779	1,035,886	1,112	11,182	25,672	1,024,704
\$500,000 under \$1,000,000	4,251	1,087,648	4,251	408,459	121	1,214	4,131	407,245
\$1,000,000 or more	1,460	1,283,268	1,460	455,013	38	360	1,422	454,653

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued							
	Exclusion—Continued		Tax preferences subject to tax		Tentative tax on preferences		Additional tax for tax preferences	
	Exclusion due to income tax after credits							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	
<b>Total</b>	<b>139,493</b>	<b>3,604,415</b>	<b>502,626</b>	<b>10,272,309</b>	<b>502,478</b>	<b>1,540,589</b>	<b>495,332</b>	<b>1,514,475</b>
No adjusted gross income	—	—	17,250	570,612	17,248	85,570	14,773	63,359
\$1 under \$10,000	—	—	20,605	188,327	20,605	28,234	20,180	27,789
\$10,000 under \$15,000	—	—	13,657	122,288	13,657	18,337	13,545	17,753
\$15,000 under \$20,000	—	—	42,364	207,681	42,364	31,135	40,324	31,369
\$20,000 under \$30,000	—	—	81,826	515,155	81,826	77,242	81,761	78,284
\$30,000 under \$50,000	18	136	139,497	1,395,345	139,497	209,236	138,383	206,833
\$50,000 under \$100,000	44,043	514,582	126,017	2,339,412	125,874	350,852	125,066	348,946
\$100,000 under \$200,000	64,210	1,206,829	45,154	1,890,585	45,154	283,566	45,061	283,923
\$200,000 under \$500,000	25,670	1,022,398	13,293	1,535,460	13,293	230,313	13,278	230,156
\$500,000 under \$1,000,000	4,130	406,421	2,155	679,189	2,153	101,866	2,154	101,825
\$1,000,000 or more	1,422	454,049	808	828,255	807	124,238	807	124,237

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

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

† There are returns in the population with this characteristic, but none in the sample.

NOTE Detail may not add to total because of rounding

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

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

Size of adjusted gross income	All returns		Total tax liability		Total income tax		Additional tax for tax preferences		Total		All other taxes		Tax from recomputing prior-year investment credit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
All returns, total.....	89,771,551	70,441,155	193,184,849	68,688,305	188,232,537	68,614,401	186,718,062	495,332	1,514,475	8,408,874	5,046,510	690,341	324,621
Under \$2,000	9,010,975	428,768	151,248	154,781	139,071	139,071	13,626	15,730	65,528	340,009	81,351	37,967	22,118
\$2,000 under \$4,000	9,234,196	2,798,339	251,919	2,413,911	1,604,604	1,604,604	1,570,887	1,511	3,382	571,349	115,967	16,510	4,794
\$4,000 under \$6,000	5,916,928	5,161,747	1,561,747	5,601,698	4,419,604	4,419,604	4,411,108	8,496	1,411,108	626,578	185,313	24,786	6,257
\$6,000 under \$8,000	8,251,372	7,038,839	3,304,868	6,737,635	3,173,964	3,173,964	3,168,395	3,990	5,669	708,383	248,147	23,518	6,509
\$8,000 under \$10,000	6,830,002	6,635,848	4,923,795	6,509,640	4,670,397	4,670,397	4,662,223	4,181	8,174	586,273	253,318	11,399	3,308
\$10,000 under \$12,000	6,100,684	5,944,633	6,206,389	5,834,212	5,913,785	5,831,869	5,906,468	3,726	5,317	566,916	292,605	28,084	13,576
\$12,000 under \$14,000	5,581,530	5,526,824	7,525,767	5,470,682	7,234,791	5,468,029	7,228,128	6,663	6,663	539,404	290,976	24,053	9,313
\$14,000 under \$16,000	5,010,364	4,960,834	8,510,866	4,933,400	8,215,082	4,928,755	8,204,258	8,961	10,823	524,402	295,784	33,188	9,473
\$16,000 under \$18,000	4,680,008	4,656,989	9,539,034	4,623,796	9,228,227	4,621,688	9,216,176	18,590	12,100	499,789	310,807	36,533	16,839
\$18,000 under \$20,000	4,277,947	4,265,882	10,262,215	4,237,439	9,957,190	4,236,195	9,942,917	15,919	14,219	457,844	295,025	81,011	16,565
\$20,000 under \$25,000	8,552,615	8,526,058	25,310,801	8,491,015	25,310,801	8,483,526	25,282,593	30,899	28,208	883,016	602,782	81,011	27,758
\$25,000 under \$30,000	5,386,257	5,378,706	21,977,167	5,352,156	21,977,167	5,349,746	21,927,091	50,862	50,076	590,160	460,660	63,090	20,843
\$30,000 under \$50,000	6,535,452	6,523,812	43,694,480	6,495,225	42,741,012	6,485,255	42,534,179	138,383	206,833	957,177	953,468	133,121	67,212
\$50,000 under \$100,000	1,471,406	1,466,415	24,886,605	1,460,649	24,380,402	1,454,445	24,031,456	125,066	348,946	426,655	506,204	90,831	54,211
\$100,000 under \$200,000	285,309	284,763	12,972,476	284,208	12,856,751	282,938	12,572,837	45,061	283,923	64,388	115,725	32,659	27,022
\$200,000 under \$500,000	59,884	59,833	6,997,126	59,796	6,896,404	59,426	6,666,248	13,278	130,156	22,349	30,722	11,424	13,378
\$500,000 under \$1,000,000	5,881	5,876	6,576	5,873	2,002,141	6,503	1,900,316	2,154	101,825	2,745	4,820	1,707	1,378
\$1,000,000 or more	2,041	2,039	2,018,032	2,039	2,015,197	2,009	1,890,961	807	124,237	937	2,835	647	2,302
Taxable returns, total.....	68,688,305	68,688,305	192,431,926	68,688,305	188,232,537	68,614,401	186,718,062	495,332	1,514,475	6,381,956	4,199,468	516,471	240,849
Under \$2,000	154,781	154,781	84,423	154,781	139,071	139,071	13,626	15,730	65,528	5,359	5,326	1,869	2,136
\$2,000 under \$4,000	2,413,911	2,413,911	1,752,211	2,413,911	1,604,604	1,604,604	1,570,887	1,511	3,382	64,516	14,743	1,241	3,385
\$4,000 under \$6,000	5,601,698	5,601,698	1,482,834	5,601,698	4,419,604	4,419,604	4,411,108	8,496	1,411,108	234,191	63,231	6,780	1,383
\$6,000 under \$8,000	6,757,635	6,757,635	3,308,712	6,757,635	3,173,964	3,173,964	3,168,395	3,990	5,669	423,775	134,771	6,840	2,499
\$8,000 under \$10,000	6,509,640	6,509,640	4,856,077	6,509,640	4,670,397	4,670,397	4,662,223	4,181	8,174	470,065	185,680	4,814	1,160
\$10,000 under \$12,000	5,834,212	5,834,212	6,131,262	5,834,212	5,913,785	5,831,869	5,908,468	3,726	5,317	456,495	217,478	9,698	1,980
\$12,000 under \$14,000	5,470,682	5,470,682	7,480,382	5,470,682	7,234,791	5,468,029	7,228,128	6,663	6,663	483,264	245,590	12,600	4,654
\$14,000 under \$16,000	4,933,400	4,933,400	8,469,948	4,933,400	8,215,082	4,928,755	8,204,258	8,961	10,823	477,468	254,867	25,864	6,971
\$16,000 under \$18,000	4,623,726	4,623,726	9,228,227	4,623,726	9,228,227	4,621,688	9,216,176	18,590	12,100	466,516	278,652	29,944	14,020
\$18,000 under \$20,000	4,237,439	4,237,439	10,224,612	4,237,439	9,957,190	4,236,195	9,942,917	15,919	14,219	429,901	267,422	31,790	11,499
\$20,000 under \$25,000	8,491,015	8,491,015	25,310,801	8,491,015	25,310,801	8,483,526	25,282,593	30,899	28,208	837,973	550,113	69,625	21,578
\$25,000 under \$30,000	5,352,156	5,352,156	22,400,383	5,352,156	21,977,167	5,349,746	21,927,091	50,862	50,076	563,610	423,216	55,697	15,985
\$30,000 under \$50,000	6,495,225	6,495,225	43,649,846	6,495,225	42,741,012	6,485,255	42,534,179	138,383	206,833	928,590	908,834	124,482	58,581
\$50,000 under \$100,000	1,460,169	1,460,169	24,876,786	1,460,169	24,380,402	1,454,445	24,031,456	125,066	348,946	420,409	496,364	88,926	52,335
\$100,000 under \$200,000	284,208	284,208	12,971,604	284,208	12,856,751	282,938	12,572,837	45,061	283,923	64,388	114,853	32,530	26,885
\$200,000 under \$500,000	59,796	59,796	6,997,126	59,796	6,896,404	59,426	6,666,248	13,278	130,156	22,349	30,658	11,418	13,360
\$500,000 under \$1,000,000	6,573	6,573	2,006,957	6,573	2,002,141	6,503	1,900,316	2,154	101,825	2,742	4,817	1,706	3,135
\$1,000,000 or more	2,039	2,039	2,018,032	2,039	2,015,197	2,009	1,890,961	807	124,237	937	2,835	647	2,302
Total nontaxable returns.....	21,083,246	1,752,850	752,924	—	—	—	—	—	—	2,026,918	847,042	173,870	83,772
All returns, summary	110,854,791	71,194,005	268,157,770	110,854,791	258,232,961	110,854,791	258,232,961	110,854,791	268,157,770	10,435,792	5,933,552	890,311	408,400
Under \$5,000	22,236,197	5,942,666	9,302,632	5,136,521	7,056,510	5,114,299	6,327,710	22,406	72,300	1,232,954	283,563	63,962	28,510
\$5,000 under \$10,000	19,585,276	16,865,917	17,129,707	16,301,744	17,129,707	16,289,718	17,111,954	13,545	18,848	1,609,638	600,513	111,118	14,475
\$10,000 under \$15,000	14,308,339	14,036,854	17,929,676	13,819,783	17,929,676	13,513,706	17,929,676	13,545	17,953	1,375,569	736,689	65,358	27,877
\$15,000 under \$20,000	11,408,934	11,362,816	12,479,676	11,279,676	12,479,676	11,272,830	12,479,676	40,324	31,569	1,213,493	748,508	98,313	37,890
\$20,000 or more	22,299,545	22,258,202	140,857,091	22,151,161	138,179,875	22,123,848	136,805,670	406,520	1,374,205	2,977,427	2,677,217	414,490	215,869

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]

Size of adjusted gross income	All other taxes - Continued						Earned income credit used to offset other taxes		Number of returns with no tax liability	Total		Taxpayments	
	Penalty tax on individual retirement arrangements		Self-employment tax		Social security taxes on tip income		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	
<b>All returns, total</b> .....	<b>30,442</b>	<b>4,444</b>	<b>7,633,242</b>	<b>4,705,994</b>	<b>82,971</b>	<b>4,271</b>	<b>567,833</b>	<b>94,197</b>	<b>19,330,396</b>	<b>83,551,269</b>	<b>202,829,400</b>	<b>78,256,806</b>	<b>169,984,010</b>
Under \$2,000	1,042	186	307,271	58,809	8,721	1,140	69,640	9,257	8,582,207	7,539,119	953,291	7,339,568	792,115
\$2,000 under \$4,000	.391	.23	110,955	11,955	5,618	.168	126,554	24,517	6,435,957	7,823,746	2,017,367	7,639,377	1,919,561
\$4,000 under \$6,000	.257	.4	583,988	178,663	8,085	194,845	194,845	43,170	2,478,429	7,038,079	3,377,806	6,735,267	3,187,339
\$6,000 under \$8,000	.2,813	.354	640,684	239,891	16,454	673	176,794	17,254	1,222,543	7,944,763	5,304,685	5,940,845	4,956,276
\$8,000 under \$10,000	1,555	.159	570,869	249,289	6,428	.299	294,154	6,497,199	294,154	6,497,199	5,946,699	5,946,699	6,071,711
\$10,000 under \$12,000	1,259	.38	525,278	278,293	4,353	.209	156,051	5,891,774	156,051	7,797,209	5,399,179	5,399,179	7,169,788
\$12,000 under \$14,000	.895	.205	498,418	280,289	11,018	846	54,708	5,456,846	54,708	9,103,927	5,054,290	5,054,290	8,449,144
\$14,000 under \$16,000	3,098	240	285,295	285,295	5,001	426,335	29,530	4,823,567	29,530	9,979,291	4,609,612	4,609,612	9,274,103
\$16,000 under \$18,000	3,255	.424	435,171	316	3,099	316	23,000	4,503,609	23,000	10,974,003	4,317,989	4,317,989	10,196,232
\$18,000 under \$20,000	2,408	.161	405,058	277,720	2,237	.33	12,565	4,909,590	12,565	11,649,561	3,980,713	3,980,713	10,861,412
\$20,000 under \$25,000	3,810	.577	772,621	573,137	5,251	278	16,557	8,477,773	16,557	28,335,301	8,069,123	8,069,123	26,587,077
\$25,000 under \$30,000	1,880	.187	519,537	438,908	4,579	147	7,551	5,327,236	7,551	23,301,532	5,036,647	5,036,647	21,439,043
\$30,000 under \$50,000	5,548	1,284	857,360	882,988	14,008	419	11,640	6,469,630	11,640	42,649,507	5,918,925	5,918,925	36,849,096
\$50,000 under \$100,000	1,946	.268	374,091	451,479	6,226	.59	4,991	1,444,920	4,991	21,530,295	1,149,800	1,149,800	13,954,046
\$100,000 under \$200,000	222	.325	73,949	88,304	.56	.27	546	280,340	546	10,725,070	209,558	209,558	5,581,175
\$200,000 under \$500,000	.59	.9	14,694	17,303	.34	.27	51	59,232	51	1,492,268	41,972	41,972	2,131,247
\$500,000 under \$1,000,000	.4	.1	1,508	1,674	.3	.3	5	5,531	5	1,482,489	4,429	4,429	363,525
\$1,000,000 or more	.4	.1	457	530	.3	.3	2	2,027	2	1,398,345	1,313	1,313	179,120
<b>Taxable returns, total</b> .....	<b>26,235</b>	<b>3,935</b>	<b>5,697,919</b>	<b>3,944,248</b>	<b>62,811</b>	<b>3,365</b>	<b>728</b>	<b>79</b>	<b>19,330,396</b>	<b>66,327,192</b>	<b>198,229,979</b>	<b>61,863,875</b>	<b>166,074,894</b>
Under \$2,000	.10	.40	3,803	3,093	.67	.67	362	57	54,708	32,577	58,107	22,653	20,929
\$2,000 under \$4,000	.151	.2	14,291	14,291	1,608	.67	14,291	2,235,307	14,291	749,125	2,164,186	2,164,186	721,850
\$4,000 under \$6,000	.377	.25	370,182	61,582	3,920	.96	61,582	5,028,553	3,920	2,649,108	2,649,108	2,534,019	2,534,019
\$6,000 under \$8,000	1,555	.159	446,849	131,097	14,602	438	131,097	6,281,273	14,602	4,752,929	5,795,647	5,795,647	4,477,927
\$8,000 under \$10,000	1,257	.37	417,149	183,810	6,428	.299	183,810	6,164,203	6,428	5,293,452	5,673,887	5,673,887	5,860,113
\$10,000 under \$12,000	.895	.205	445,376	214,778	4,027	.203	203	5,667,948	4,027	7,573,844	7,573,844	7,573,844	7,015,064
\$12,000 under \$14,000	3,078	238	439,959	239,562	11,018	846	5,369,959	8,983,180	11,018	9,983,180	5,001,245	5,001,245	8,358,646
\$14,000 under \$16,000	3,255	.424	402,921	246,881	5,001	403	4,870,753	9,990,705	5,001	10,890,609	9,207,685	9,207,685	9,207,685
\$16,000 under \$18,000	2,408	.161	379,568	263,135	3,070	313	4,561,453	11,592,951	3,070	10,143,214	3,282,651	3,282,651	10,143,214
\$18,000 under \$20,000	3,601	.571	730,619	526,684	4,423	258	8,428,157	28,432,867	4,423	39,600,772	8,041,538	8,041,538	10,862,733
\$20,000 under \$25,000	1,880	.187	493,594	406,321	4,579	147	5,298,883	23,237,750	4,579	23,237,750	5,022,975	5,022,975	26,527,768
\$25,000 under \$30,000	5,538	1,283	830,145	847,259	12,531	144	6,437,396	42,644,596	12,531	42,644,596	5,901,537	5,901,537	36,782,260
\$30,000 under \$50,000	1,945	.268	368,365	443,545	5,52	.56	1,436,402	21,481,376	5,52	21,481,376	1,145,477	1,145,477	13,926,667
\$50,000 under \$100,000	222	.325	73,423	87,568	.56	.27	280,340	10,725,070	.56	10,725,070	209,558	209,558	5,578,612
\$100,000 under \$200,000	.59	.9	14,659	17,257	.34	.27	59,232	5,531	.9	1,482,489	4,429	4,429	363,525
\$200,000 under \$500,000	.4	.1	1,506	1,671	.3	.3	2	2,025	.4	1,398,345	1,313	1,313	179,120
\$500,000 under \$1,000,000	.4	.1	457	530	.3	.3	2	2,025	.4	1,398,345	1,313	1,313	179,120
\$1,000,000 or more	.4	.1	457	530	.3	.3	2	2,025	.4	1,398,345	1,313	1,313	179,120
<b>Total nontaxable returns</b> .....	<b>4,207</b>	<b>509</b>	<b>1,935,323</b>	<b>761,746</b>	<b>20,160</b>	<b>905</b>	<b>567,105</b>	<b>94,118</b>	<b>19,330,396</b>	<b>17,224,077</b>	<b>4,599,421</b>	<b>16,392,931</b>	<b>3,909,116</b>
All returns, summary	1,511	211	1,170,084	254,214	21,874	499	295,312	57,761	16,293,531	18,637,981	4,302,604	18,061,984	3,974,261
Under \$5,000	4,547	516	1,498,681	583,393	23,432	1,000	1,746,223	36,436	2,719,659	17,746,223	13,899,799	16,401,362	12,952,741
\$5,000 under \$10,000	4,244	422	1,274,476	706,226	17,445	1,138	272,521	36,436	229,745	13,874,000	21,811,599	10,550,272	25,784,011
\$10,000 under \$15,000	6,671	646	1,075,784	707,849	8,259	670	46,118	Not applicable	41,343	11,224,376	27,685,391	10,550,272	25,784,011
\$15,000 under \$20,000	13,469	2,650	2,614,217	2,454,322	11,957	964	964	Not applicable	41,343	135,122,806	20,431,767	107,084,329	107,084,329

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]

Size of adjusted gross income	Taxpayments - Continued										Refundable credits	
	Estimated tax payments		Payment with request for extension of filing time		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Other taxpayments		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
<b>All returns, total</b> .....	<b>7,820,292</b>	<b>29,978,493</b>	<b>461,677</b>	<b>2,253,472</b>	<b>2,075,925</b>	<b>514,749</b>	<b>1,395,988</b>	<b>89,300</b>	<b>24,090</b>	<b>8,769</b>	<b>3,950,698</b>	<b>801,568</b>
Under \$2,000	106,250	123,159	9,594	22,343	5,124	1,508	13,495	13,546	3,495	621	682,434	75,506
\$2,000 under \$4,000	200,500	400,073	12,494	4,533	90,073	1,100	63,505	3,769	—	—	1,109,828	301,993
\$4,000 under \$6,000	354,624	173,943	18,351	12,659	69,525	2,290	55,759	3,837	—	—	1,399,253	347,267
\$6,000 under \$8,000	636,553	337,232	13,328	5,076	123,322	3,142	92,859	5,306	2,058	622	758,991	76,405
\$8,000 under \$10,000	628,418	452,519	27,082	20,080	76,322	4,142	69,484	4,497	5,594	2	—	—
\$10,000 under \$12,000	614,051	593,643	13,853	8,148	4,459	690	88,595	4,938	2,888	3	—	—
\$12,000 under \$14,000	540,701	635,034	12,122	11,491	8,040	1,683	84,551	6,574	—	—	—	—
\$14,000 under \$16,000	453,219	706,463	23,124	22,507	21,402	1,810	87,073	4,405	2,298	4	—	—
\$16,000 under \$18,000	437,260	747,527	14,623	19,644	55,825	4,892	79,107	3,674	3,351	34	—	—
\$18,000 under \$20,000	384,012	730,439	26,017	35,113	220,609	18,151	69,397	4,445	—	—	—	—
\$20,000 under \$25,000	774,007	1,789,397	41,716	60,964	577,323	89,038	159,740	8,799	1,016	25	27	3
\$25,000 under \$30,000	591,823	1,690,625	50,259	78,048	413,501	87,225	138,243	6,549	2,815	42	—	—
\$30,000 under \$50,000	1,210,947	5,354,170	95,863	257,336	574,901	175,220	196,289	12,078	8,648	160	12	7
\$50,000 under \$100,000	660,831	7,024,760	68,627	465,252	138,866	77,661	61,728	4,851	2,653	3,725	135	—
\$100,000 under \$200,000	174,252	4,664,491	24,750	439,526	40,448	37,620	13,679	1,847	1,357	411	15	373
\$200,000 under \$500,000	43,626	2,942,378	8,198	400,070	11,802	15,603	3,631	515	403	456	15	14
\$500,000 under \$1,000,000	5,429	960,462	1,224	164,659	1,492	2,539	616	141	83	163	3	11
\$1,000,000 or more	1,789	992,181	452	226,023	480	832	237	129	31	60	3	1
<b>Taxable returns, total</b> .....	<b>7,173,398</b>	<b>29,384,117</b>	<b>415,194</b>	<b>2,202,759</b>	<b>2,055,121</b>	<b>509,772</b>	<b>941,842</b>	<b>50,295</b>	<b>20,294</b>	<b>8,136</b>	<b>180</b>	<b>391</b>
Under \$2,000	5,625	20,802	1,714	15,277	3,591	1,106	3,822	794	111	1	—	—
\$2,000 under \$4,000	65,884	26,276	5,950	874	2,276	306	3,550	1,250	—	—	—	—
\$4,000 under \$6,000	111,286	111,286	8,434	2,732	6,512	23	12,503	1,047	—	—	—	—
\$6,000 under \$8,000	529,695	269,697	9,019	2,924	36	42	37,115	1,618	2,058	622	—	—
\$8,000 under \$10,000	568,239	396,166	22,080	15,304	276	24	33,883	1,844	594	2	—	—
\$10,000 under \$12,000	578,703	550,000	12,026	6,490	1,037	190	51,949	2,101	—	—	—	—
\$12,000 under \$14,000	512,624	608,391	11,530	10,914	6,268	1,290	58,714	3,939	—	—	—	—
\$14,000 under \$16,000	439,400	656,378	22,359	21,586	21,057	1,740	74,444	3,312	2,298	4	—	—
\$16,000 under \$18,000	426,094	723,411	13,050	17,334	51,906	4,118	67,120	2,503	3,329	28	—	—
\$18,000 under \$20,000	374,405	714,198	25,326	34,359	220,317	18,098	58,514	2,962	—	—	—	—
\$20,000 under \$25,000	757,824	1,756,316	40,033	53,260	575,431	88,808	143,871	6,690	1,016	25	27	3
\$25,000 under \$30,000	581,122	1,667,071	47,147	74,229	412,173	86,606	130,800	5,596	2,815	42	—	—
\$30,000 under \$50,000	1,201,239	5,321,627	93,911	253,564	572,811	174,627	187,257	10,711	8,648	1,601	—	—
\$50,000 under \$100,000	656,174	7,005,174	68,075	463,890	138,420	77,367	60,199	4,452	2,652	3,721	—	—
\$100,000 under \$200,000	173,936	4,662,664	24,672	439,342	40,381	37,580	13,623	1,823	1,357	411	135	373
\$200,000 under \$500,000	43,589	2,941,820	8,194	400,046	11,796	15,590	3,625	509	402	456	15	14
\$500,000 under \$1,000,000	5,428	960,460	1,491	164,611	1,491	2,535	616	141	83	163	3	11
\$1,000,000 or more	1,789	992,181	452	226,023	479	829	237	129	31	60	3	1
<b>Total nontaxable returns</b> .....	<b>646,894</b>	<b>594,376</b>	<b>46,483</b>	<b>50,713</b>	<b>20,804</b>	<b>4,977</b>	<b>454,146</b>	<b>39,605</b>	<b>3,796</b>	<b>633</b>	<b>3,950,518</b>	<b>801,177</b>
All returns, summary	448,465	271,910	30,324	35,650	5,860	1,544	222,429	18,818	3,495	621	2,481,224	590,333
Under \$5,000	1,479,880	905,016	50,525	29,042	917	1,544	190,673	12,138	2,652	623	1,469,282	210,838
\$5,000 under \$10,000	1,395,859	1,582,407	37,093	30,574	2,994	2,994	217,597	13,958	2,288	3	—	—
\$10,000 under \$15,000	1,033,384	1,800,699	66,329	288,617	24,232	24,232	191,126	10,078	649	38	—	—
\$15,000 under \$20,000	3,462,704	25,418,462	291,089	2,091,878	1,758,813	485,739	574,163	34,909	17,006	7,484	192	397

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]

Size of adjusted gross income	Refundable credits - Continued			Overpayment			Tax due at time of filing			Balance due after remittance																																					
	Earned income credit refundable portion			Business energy investment credit refundable portion			Total			Total			Tax paid with return			Amount																															
	Number of returns	Amount	(39)	Number of returns	Amount	(40)	Number of returns	Amount	(41)	Number of returns	Amount	(42)	Number of returns	Amount	(43)	Number of returns	Amount	(44)	Number of returns	Amount	(45)	Number of returns	Amount	(46)	Number of returns	Amount	(47)	Number of returns	Amount	(48)	Number of returns	Amount	(49)	Number of returns	Amount	(50)	Number of returns	Amount	(51)	Number of returns	Amount	(52)	Number of returns	Amount	(53)	Number of returns	Amount
<b>All returns, total</b> .....	<b>3,950,506</b>	<b>801,171</b>	<b>397</b>	<b>65,468,163</b>	<b>35,415,451</b>	<b>63,775,981</b>	<b>33,034,549</b>	<b>2,237,857</b>	<b>2,380,903</b>	<b>11,630,276</b>	<b>24,969,333</b>	<b>18,992,085</b>	<b>22,014,660</b>	<b>9,589,824</b>	<b>2,954,672</b>																																
Under \$2,000	682,434	75,506	—	7,622,636	962,819	7,571,682	907,537	70,402	55,282	357,701	85,269	313,325	69,008	16,261																																	
\$2,000 under \$4,000	1,109,828	301,993	—	7,881,140	2,152,985	7,916,654	2,127,189	189,376	25,795	573,057	84,964	508,262	74,494	104,086																																	
\$4,000 under \$6,000	1,399,253	347,267	—	6,708,525	2,336,145	6,916,491	2,336,755	148,078	57,355	230,817	230,817	182,385	408,248	48,432																																	
\$6,000 under \$8,000	759,991	76,405	—	6,578,522	2,365,258	6,442,571	2,318,765	176,406	47,463	1,218,216	389,106	1,218,216	292,076	97,030																																	
\$8,000 under \$10,000	—	—	—	5,409,463	2,121,167	5,272,447	2,061,993	191,379	60,063	1,451,758	495,925	1,242,873	396,021	99,904																																	
\$10,000 under \$12,000	—	—	—	4,724,365	2,124,559	4,589,066	2,054,383	168,839	53,746	1,537,222	453,740	1,233,955	584,729	116,494																																	
\$12,000 under \$14,000	—	—	—	4,156,022	2,216,890	4,023,953	2,150,168	161,814	66,522	1,403,298	638,531	1,194,406	511,297	127,234																																	
\$14,000 under \$16,000	—	—	—	3,683,556	2,130,987	3,576,393	2,065,255	133,377	55,652	1,309,691	662,462	1,112,933	533,564	128,898																																	
\$16,000 under \$18,000	—	—	—	3,320,087	2,217,557	3,241,370	2,155,659	105,111	82,896	1,309,691	662,462	1,112,933	533,564	128,898																																	
\$18,000 under \$20,000	—	—	—	2,927,538	2,242,895	2,649,592	2,159,531	105,469	83,164	1,345,334	845,349	1,163,428	640,339	142,250																																	
\$20,000 under \$25,000	—	—	3	5,552,990	4,686,463	5,398,935	4,805,233	212,040	184,235	2,988,921	2,067,747	2,614,986	1,722,333	135,110																																	
\$25,000 under \$30,000	—	—	—	3,129,750	2,950,822	3,014,068	2,793,031	134,230	157,791	2,249,702	2,087,117	2,047,462	1,811,930	275,188																																	
\$30,000 under \$50,000	—	—	17	3,179,736	4,211,548	3,789,666	3,789,666	297,679	421,882	3,349,479	5,256,514	3,138,641	4,670,977	585,537																																	
\$50,000 under \$100,000	—	—	—	497,020	1,611,050	371,540	140,106	165,985	470,894	971,831	4,967,361	924,360	4,501,725	485,636																																	
\$100,000 under \$200,000	—	—	373	79,897	603,873	47,246	312,136	43,404	289,610	204,923	2,849,907	197,252	2,650,750	199,139																																	
\$200,000 under \$500,000	—	—	14	16,540	281,807	7,918	116,048	11,412	165,359	43,226	1,718,251	41,907	1,609,522	108,721																																	
\$500,000 under \$1,000,000	—	—	11	1,752	75,292	670	26,326	1,392	48,966	4,813	589,764	4,686	565,074	1,062																																	
\$1,000,000 or more	—	—	11	621	64,234	189	15,916	515	46,318	1,415	683,920	1,374	658,074	25,846																																	
<b>Taxable returns, total</b> .....	<b>180</b>	<b>30,324,908</b>	<b>391</b>	<b>48,249,153</b>	<b>30,324,908</b>	<b>46,776,822</b>	<b>28,173,204</b>	<b>1,912,348</b>	<b>2,151,703</b>	<b>20,395,205</b>	<b>24,526,463</b>	<b>17,923,391</b>	<b>21,639,862</b>	<b>9,257,393</b>																																	
Under \$2,000	—	—	—	15,877	19,305	13,683	14,357	3,105	4,948	138,904	45,621	123,949	34,288	11,333																																	
\$2,000 under \$4,000	—	—	—	2,142,368	606,444	2,115,382	600,337	32,726	6,107	271,543	32,551	247,260	29,790	2,741																																	
\$4,000 under \$6,000	—	—	—	4,619,368	1,344,151	4,545,823	1,315,483	94,647	28,668	981,747	177,877	796,787	141,388	33,189																																	
\$6,000 under \$8,000	—	—	—	5,470,598	1,777,683	5,372,089	1,750,418	128,597	57,267	1,286,641	333,567	1,068,003	248,054	85,513																																	
\$8,000 under \$10,000	—	—	—	5,125,849	1,895,735	5,000,678	1,845,816	170,777	57,267	1,374,552	486,360	1,172,198	363,279	95,080																																	
\$10,000 under \$12,000	—	—	—	4,552,677	1,929,603	4,429,289	1,876,590	148,008	53,213	1,278,253	467,221	1,063,758	383,220	104,001																																	
\$12,000 under \$14,000	—	—	—	4,098,457	2,114,700	3,974,665	2,060,339	148,727	54,361	1,366,346	611,902	1,160,623	487,415	124,487																																	
\$14,000 under \$16,000	—	—	—	3,644,709	2,062,003	3,543,307	2,004,956	126,332	57,961	1,281,281	641,247	1,086,562	515,307	129,941																																	
\$16,000 under \$18,000	—	—	—	3,286,609	2,143,048	3,211,307	2,091,477	99,314	77,836	1,334,630	765,318	1,145,823	625,567	139,751																																	
\$18,000 under \$20,000	—	—	—	2,906,354	2,193,318	2,631,344	2,121,483	100,132	83,158	1,330,725	831,578	1,147,614	697,619	133,959																																	
\$20,000 under \$25,000	—	—	3	5,622,446	4,613,956	5,374,411	4,448,141	201,325	164,814	2,963,795	2,041,000	2,591,031	1,697,135	343,865																																	
\$25,000 under \$30,000	—	—	—	3,115,325	2,901,633	3,003,971	2,754,052	147,945	147,581	2,231,777	2,064,266	2,031,034	1,791,178	273,088																																	
\$30,000 under \$50,000	—	—	—	3,159,528	4,126,379	2,937,962	3,716,023	291,077	410,357	3,332,401	5,231,630	3,122,346	4,647,188	584,441																																	
\$50,000 under \$100,000	—	—	—	480,807	1,563,275	367,553	1,107,862	163,185	459,513	968,543	4,962,890	921,454	4,497,714	465,175																																	
\$100,000 under \$200,000	—	—	373	79,399	598,736	46,873	309,048	43,211	289,688	204,628	2,849,535	197,014	2,650,483	199,053																																	
\$200,000 under \$500,000	—	—	14	16,382	288,105	7,867	115,116	11,390	165,076	4,321	1,718,236	41,895	1,609,509	108,727																																	
\$500,000 under \$1,000,000	—	—	11	1,746	75,215	667	26,249	1,391	48,966	4,813	589,764	4,686	562,654	1,062																																	
\$1,000,000 or more	—	—	11	620	64,231	188	15,913	515	46,318	1,415	683,920	1,374	658,074	25,846																																	
<b>Total non-taxable returns</b> .....	<b>3,950,506</b>	<b>801,171</b>	<b>7</b>	<b>17,219,010</b>	<b>5,090,544</b>	<b>16,999,159</b>	<b>4,861,344</b>	<b>325,509</b>	<b>229,200</b>	<b>1,235,071</b>	<b>442,870</b>	<b>1,068,694</b>	<b>374,798</b>	<b>68,071</b>																																	
<b>All returns, summary</b>	<b>7,901,012</b>	<b>1,602,342</b>	<b>14</b>	<b>65,687,173</b>	<b>40,505,952</b>	<b>63,775,140</b>	<b>33,095,853</b>	<b>2,538,357</b>	<b>2,380,103</b>	<b>21,625,276</b>	<b>25,398,333</b>	<b>19,127,779</b>	<b>22,414,458</b>	<b>10,657,915</b>																																	
Under \$5,000	2,481,224	590,333	—	18,667,912	4,224,161	18,507,727	4,127,482	224,416	96,679	1,497,824	261,856	1,293,349	215,710	46,146																																	
\$5,000 under \$10,000	1,469,282	210,838	—	15,530,374	5,772,207	15,193,118	5,623,898	451,174	148,309	3,557,836	1,024,225	2,972,453	798,273	225,952																																	
\$10,000 under \$15,000	—	—	—	10,977,070	5,419,236	10,466,018	5,250,894	408,811	168,343	3,363,218	1,467,033	2,855,735	1,461,669	305,364																																	
\$15,000 under \$20,000	—	—	—	8,014,501	5,513,153	7,814,356	5,333,703	266,799	179,450	3,377,088	1,995,638	2,899,880	1,651,018	1,675,089																																	
\$20,000 or more	—	—	397	12,458,306	14,486,694	11,794,762	12,698,572	886,657	1,788,122	9,814,310	20,220,581	8,970,668	18,187,989	2,032,592																																	

1. Less than \$500  
 \* Estimate should be used with caution because of the small number of sample returns on which it is based  
 \*\* Data combined to avoid disclosure of information for specific taxpayers  
 NOTE: Detail may not add to total because of rounding

**Table 3.10—Returns With Tax Due at Time of Filing: Tax Due by Size**

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

Size of tax due	Number of returns	Adjusted gross income less deficit	Total tax liability	Tax due at time of filing	Tax withheld	
					Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total.....</b>	<b>21,630,276</b>	<b>493,267,612</b>	<b>94,986,540</b>	<b>24,969,333</b>	<b>15,328,628</b>	<b>51,356,301</b>
\$1 under \$25	1,112,020	14,466,244	1,775,528	13,179	799,483	1,530,994
\$25 under \$50	1,061,772	13,485,436	1,666,279	39,586	725,275	1,422,855
\$50 under \$75	1,012,278	13,575,040	1,710,066	62,828	673,522	1,436,509
\$75 under \$100	1,038,684	14,031,699	1,756,812	91,047	685,598	1,438,155
\$100 under \$125	832,692	12,549,779	1,631,810	92,813	565,840	1,356,165
\$125 under \$150	782,915	12,105,583	1,667,496	106,960	573,709	1,390,767
\$150 under \$200	1,436,906	22,116,634	3,023,599	248,566	1,069,520	2,450,227
\$200 under \$300	2,362,767	40,915,005	5,804,837	584,088	1,770,226	4,591,948
\$300 under \$400	1,817,744	34,349,700	5,129,650	630,862	1,387,459	3,895,379
\$400 under \$500	1,427,395	28,295,736	4,316,707	640,448	1,106,032	3,213,792
\$500 under \$1,000	3,873,929	87,285,203	14,652,576	2,750,548	2,893,072	9,879,878
\$1,000 under \$1,500	1,604,256	43,002,563	8,057,963	1,957,560	1,110,669	4,702,491
\$1,500 under \$2,000	861,774	25,813,081	5,281,273	1,492,560	566,516	2,621,098
\$2,000 or more	2,405,145	131,275,911	38,511,944	16,258,289	1,401,707	11,426,041

Size of tax due	Estimated tax payments		All other taxpayments <sup>1</sup>		Total refundable credits <sup>2</sup>	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
<b>Total.....</b>	<b>4,568,076</b>	<b>17,567,720</b>	<b>1,573,519</b>	<b>1,092,835</b>	<b>104</b>	<b>346</b>
\$1 under \$25	186,215	202,619	47,246	28,736	—	—
\$25 under \$50	166,052	185,614	54,950	18,225	—	—
\$50 under \$75	197,837	204,267	39,326	6,461	—	—
\$75 under \$100	198,713	215,629	54,013	11,982	—	—
\$100 under \$125	155,383	170,664	49,565	12,168	—	—
\$125 under \$150	112,474	160,296	29,588	9,472	—	—
\$150 under \$200	213,488	307,562	39,824	17,244	—	—
\$200 under \$300	367,046	584,738	101,713	44,005	9	58
\$300 under \$400	303,164	576,223	81,200	27,185	—	—
\$400 under \$500	227,345	436,148	71,712	26,318	—	—
\$500 under \$1,000	778,887	1,895,647	308,696	126,504	—	—
\$1,000 under \$1,500	404,095	1,309,643	168,169	88,269	—	—
\$1,500 under \$2,000	287,521	1,109,569	98,222	58,046	—	—
\$2,000 or more	969,856	10,209,099	429,295	618,221	95	288

<sup>1</sup>Estimate should be used with caution because of the small number of sample returns on which it is based

<sup>2</sup>Consists of tax paid with request for extension of filing time, excess social security taxes withheld, credit for Federal tax on gasoline, and other taxpayments

<sup>3</sup>Consists of the refundable portions of the earned income credit and the business energy investment credit

NOTE Detail may not add to total because of rounding

**Table 3.11—Returns With Tax Overpayment: Tax Overpayment by Size**

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

Size of tax overpayment	Number of returns	Adjusted gross income less deficit	Total tax liability	Overpayment				
				Total	Refund		Credit on 1979 estimated tax	
					Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
<b>Total</b> .....	<b>65,468,163</b>	<b>802,046,591</b>	<b>98,057,162</b>	<b>35,415,451</b>	<b>63,775,981</b>	<b>33,034,549</b>	<b>2,237,857</b>	<b>2,380,903</b>
\$1 under \$25.....	2,701,535	17,808,251	2,123,865	33,258	2,572,536	31,880	129,583	1,377
\$25 under \$50.....	2,606,626	16,411,169	1,808,599	96,479	2,517,377	93,095	89,283	3,384
\$50 under \$75.....	2,534,007	17,831,261	1,955,166	155,231	2,447,554	149,600	92,450	5,631
\$75 under \$100.....	2,333,236	18,554,279	2,087,710	202,885	2,258,800	196,093	80,273	6,792
\$100 under \$125.....	2,412,321	19,927,219	2,197,673	270,705	2,312,953	259,101	104,099	11,603
\$125 under \$150.....	2,867,104	22,606,351	2,345,844	394,053	2,818,435	387,231	50,006	6,822
\$150 under \$200.....	5,388,198	48,038,580	5,232,989	935,576	5,293,245	917,319	111,085	18,257
\$200 under \$300.....	10,108,325	92,011,564	9,777,532	2,532,559	9,920,577	2,479,936	227,965	52,623
\$300 under \$400.....	8,188,953	83,452,217	9,059,817	2,837,449	8,065,210	2,789,215	145,700	48,235
\$400 under \$500.....	5,514,133	67,128,971	7,705,053	2,459,388	5,406,325	2,400,825	149,367	58,563
\$500 under \$1,000.....	12,522,938	190,085,247	22,518,440	8,726,136	12,259,885	8,497,230	370,610	228,906
\$1,000 under \$1,500.....	4,254,758	88,078,903	11,368,256	5,143,349	4,125,602	4,930,175	207,290	213,174
\$1,500 under \$2,000.....	1,827,845	43,789,595	5,954,222	3,133,813	1,757,272	2,970,044	113,387	163,769
\$2,000 or more.....	2,208,184	76,322,983	13,921,996	8,494,572	2,020,210	6,932,804	366,759	1,561,768

Size of tax overpayment	Tax withheld		Estimated tax payments		All other taxpayments <sup>1</sup>		Total refundable credits <sup>2</sup>	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total</b> .....	<b>62,891,322</b>	<b>118,538,686</b>	<b>3,234,732</b>	<b>12,377,480</b>	<b>2,309,653</b>	<b>1,755,225</b>	<b>3,950,594</b>	<b>801,222</b>
\$1 under \$25.....	2,487,615	1,829,234	195,703	269,275	71,484	57,711	62,590	903
\$25 under \$50.....	2,378,911	1,667,885	187,751	209,348	52,988	25,070	86,569	2,774
\$50 under \$75.....	2,360,367	1,890,484	155,946	189,701	54,623	25,099	100,712	5,112
\$75 under \$100.....	2,209,922	2,099,974	126,722	172,104	55,121	15,108	51,451	3,409
\$100 under \$125.....	2,272,839	2,274,110	145,662	177,021	38,805	11,789	61,735	5,457
\$125 under \$150.....	2,774,459	2,582,903	89,124	132,121	45,049	13,734	103,931	11,139
\$150 under \$200.....	5,193,751	5,849,727	181,003	256,019	72,113	32,214	219,150	30,604
\$200 under \$300.....	9,763,750	11,613,574	313,089	548,821	124,418	58,712	493,121	88,984
\$300 under \$400.....	7,975,264	11,286,003	212,913	430,867	127,654	39,886	586,703	140,510
\$400 under \$500.....	5,389,772	9,559,683	215,212	419,098	102,695	52,274	563,961	133,385
\$500 under \$1,000.....	12,226,109	29,227,963	531,269	1,458,351	518,870	197,644	1,509,975	360,617
\$1,000 under \$1,500.....	4,113,064	15,255,449	265,992	1,087,740	371,274	153,281	95,669	15,135
\$1,500 under \$2,000.....	1,761,559	8,250,415	147,309	728,055	252,111	107,622	5,643	1,943
\$2,000 or more.....	1,983,940	15,151,281	467,037	6,298,959	422,448	965,080	6,384	1,248

<sup>1</sup>Consists of tax paid with request for extension of filing time, plus excess social security taxes withheld, credit for tax on gasoline and other taxpayments

<sup>2</sup>Consists of the refundable portions of the earned income credit and the business energy investment credit

NOTE: Detail may not add to total because of rounding

**Table 3.12—Returns With Refund: Refund by Size**

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

Size of refund	Number of returns	Adjusted gross income less deficit	Total tax liability	Overpayment				
				Total	Refund		Credit on 1979 estimated tax	
					Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
<b>Total.....</b>	<b>63,775,981</b>	<b>759,831,158</b>	<b>89,064,288</b>	<b>33,702,081</b>	<b>83,775,981</b>	<b>33,034,549</b>	<b>545,875</b>	<b>867,533</b>
\$1 under \$25	2,635,906	17,734,135	2,186,886	100,179	2,635,906	32,169	63,954	68,010
\$25 under \$50	2,543,514	15,731,640	1,731,263	115,538	2,543,514	94,010	26,171	21,528
\$50 under \$75	2,459,673	16,934,822	1,853,435	162,279	2,459,673	150,724	18,116	11,555
\$75 under \$100	2,268,405	17,778,202	1,996,003	213,635	2,268,405	197,306	15,442	16,329
\$100 under \$125	2,328,227	19,010,233	2,098,628	277,109	2,328,227	261,275	20,005	15,833
\$125 under \$150	2,831,257	22,011,722	2,253,612	398,491	2,831,257	389,085	14,159	9,407
\$150 under \$200	5,313,474	47,160,977	5,112,086	945,162	5,313,474	922,488	36,361	22,674
\$200 under \$300	9,922,974	89,084,813	9,320,976	2,518,835	9,922,974	2,486,440	42,614	32,395
\$300 under \$400	8,076,527	81,338,342	8,693,892	2,820,738	8,076,527	2,798,311	33,274	22,427
\$400 under \$500	5,386,840	64,913,028	7,344,968	2,420,096	5,386,840	2,402,277	22,074	17,819
\$500 under \$1,000	12,241,028	183,903,023	21,405,928	8,593,814	12,241,028	8,523,267	88,700	74,546
\$1,000 under \$1,500	4,091,558	83,418,565	10,448,840	4,999,079	4,091,558	4,943,678	44,090	55,401
\$1,500 under \$2,000	1,747,007	41,047,022	5,369,330	3,044,660	1,747,007	2,991,743	32,549	52,917
\$2,000 or more	1,929,591	59,764,632	9,248,438	7,088,468	1,929,591	6,841,777	88,166	246,691

Size of refund	Tax withheld		Estimated tax payments		All other taxpayments <sup>1</sup>		Total refundable credits <sup>2</sup>	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total.....</b>	<b>62,227,188</b>	<b>115,883,586</b>	<b>1,698,709</b>	<b>4,984,296</b>	<b>2,160,614</b>	<b>1,103,544</b>	<b>3,906,815</b>	<b>794,941</b>
\$1 under \$25	2,470,347	1,820,823	146,694	423,616	62,108	41,795	55,357	831
\$25 under \$50	2,366,757	1,643,711	125,772	188,304	52,560	32,118	83,857	2,688
\$50 under \$75	2,334,122	1,850,685	83,196	133,572	50,825	26,236	102,276	5,221
\$75 under \$100	2,184,352	2,070,254	73,303	112,940	56,665	23,018	51,232	3,425
\$100 under \$125	2,251,715	2,245,626	70,514	109,320	34,472	15,910	56,212	4,880
\$125 under \$150	2,763,456	2,550,823	56,319	73,952	44,639	16,224	103,836	11,105
\$150 under \$200	5,177,133	5,825,384	110,467	168,755	65,344	33,173	216,082	29,936
\$200 under \$300	9,699,923	11,493,133	149,618	204,236	113,904	55,864	484,232	86,577
\$300 under \$400	7,925,229	11,140,433	113,966	199,506	119,926	35,900	580,472	138,790
\$400 under \$500	5,337,538	9,435,765	92,947	161,379	92,956	34,661	562,520	133,259
\$500 under \$1,000	12,108,643	28,921,885	271,102	567,214	492,419	154,423	1,503,159	360,219
\$1,000 under \$1,500	4,045,143	14,974,770	120,286	342,755	355,959	115,398	94,809	14,996
\$1,500 under \$2,000	1,720,694	8,045,966	76,672	286,476	245,314	79,596	8,313	1,953
\$2,000 or more	1,842,136	13,864,328	207,853	2,032,271	373,523	439,228	4,458	1,079

<sup>1</sup>Consists of tax paid with request for extension of filing time, excess social security taxes withheld, credit for Federal tax on gasoline, and other taxpayments

<sup>2</sup>Consists of the refundable portions of the earned income credit and the business energy investment credit

NOTE: Detail may not add to total because of rounding

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Introduction

This section presents data for two groups of returns: those on which one additional exemption was claimed for each taxpayer age 65 or over, and those on which the credit for the elderly was claimed. Most, but not all, of the returns falling into the latter category were filed by persons who also claimed an age exemption.

For 1978, as for 1977, the filing requirement for a single person age 65 or over was \$3,700 in gross income (compared to a \$2,950 requirement for those under 65), while for a person who qualified as a "surviving spouse" the amount was \$4,700 (\$3,950 for those under 65). For joint returns, if one spouse was 65 or over, the filing requirement was \$5,450 and it was \$6,200 if both spouses were 65 or over (compared to a \$4,700 requirement for joint returns with both spouses under 65). The reason for the higher filing requirements was that the extra age exemptions made taxpayers below these limits nontaxable in any case.

Returns with Age Exemptions

Persons age 65 or over benefitted from certain special tax provisions under the Internal Revenue Code. These included:

- (1) an additional \$750 exemption for each taxpayer age 65 or over,
- (2) the exemption from taxation of social security income, a major source of income for many older persons, and
- (3) the "credit for the elderly," described below.

In addition, taxpayers age 65 or over could also include the extra exemption for age 65 or over in computing the personal exemption portion of the general tax credit.

Table 4A shows selected items reported on returns of taxpayers age 65 or over, classified by marital status. For 1978 almost 8.4 million returns, accounting for \$113.0 billion of adjusted gross income and \$18.2 of total income tax, were filed by taxpayers age 65 or over. Joint returns, representing 4.8 million, and returns of single persons 3.3 million, accounted for more than 97 percent of those filed.

Changes by income levels in the number of returns filed by taxpayers age 65 or over from 1968 to 1978 are illustrated in chart 4A. The proportion these returns represent of all returns filed has remained relatively constant at around 9 percent. However, returns showing adjusted gross income of less than \$5,000 have declined from about 13 percent to 9 percent, primarily because the increased filing limits required fewer people to file. The proportion of returns of taxpayers age 65 or over in the income classes between \$5,000 and \$20,000 has almost doubled relative to all returns, but has declined by about half in the higher income classes of \$20,000 to \$30,000 and \$30,000 or more. This may be attributed to the relatively constant nature of the sources of income, such as pensions and annuities, received by these taxpayers. Those taxpayers under age 65 are more likely to have income, such as salaries and wages, which are more reflective of the changes in the cost of living.

The tables in this section represent information reported on both the Form 1040 and Form 1040A. However, as can be determined from table 4B, only about 7 percent of taxpayers age 65 or over filed Form 1040A, primarily because much of their income was in the form of pensions, annuities, and rental income, and because many of these taxpayers claimed the credit for the elderly. All of these items required the use of the Form 1040.

Credit for the Elderly

For taxpayers under age 65, the basic amount of income subject to the credit for the elderly was pensions and annuities received from public retirement systems, limited to \$2,500 for single persons, \$3,750 for couples filing jointly if both had qualifying pensions, and \$1,875 for married persons living apart

from their spouses. This base was further reduced by pensions received under the Social Security or Railroad Retirement Acts and by the amount of earned income in excess of \$900 (\$1,200 for taxpayers over age 62). The actual credit for the elderly equalled 15 percent of the (reduced) base.

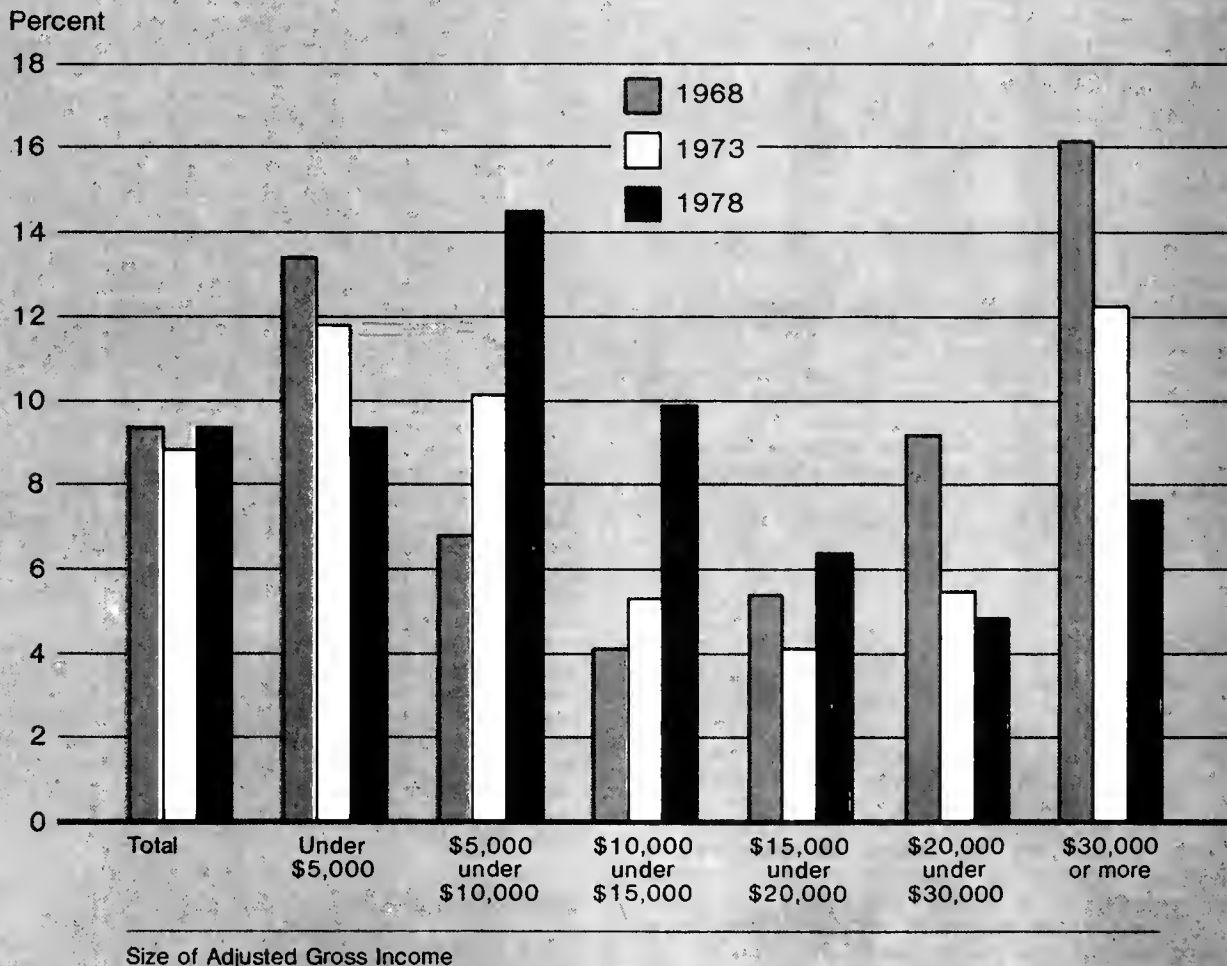
The (income) computation base for taxpayers age 65 or over, on the other hand, was simply \$2,500, \$3,750, or \$1,875, depending on marital status, reduced by pensions received under the Social Security or Railroad Retirement Acts. Instead of an earned income limitation reducing the base for the credit, taxpayers age 65 or over used an adjusted gross income limitation. This limitation equalled one-half of the excess

of adjusted gross income over \$7,500 for single persons, over \$10,000 for married couples, and over \$5,000 for married persons who were separated. Thus, no credit was allowed for single persons age 65 or over with adjusted gross incomes over \$12,500, married couples with incomes over \$17,500, or separated persons with incomes over \$8,750.

Details on the size of adjusted gross income and the age of taxpayers claiming the credit for the elderly are shown in table 4C. Of the 689,000 returns showing a credit for the elderly, almost two-thirds was reported on returns of taxpayers age 65 or over. Characteristics, such as sources of income, of all returns with a credit for the elderly are shown in table 4.4.

Chart 4A.

**Returns of taxpayers age 65 or over as a percent of all returns, by size of adjusted gross income, 1968, 1973, and 1978**





**Table 4A.—Returns of Taxpayers Age 65 or Over: Selected Tax Items by Marital Status**

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

Marital status	Number of returns	Adjusted gross income less deficit	Exemptions		Returns with zero bracket amount only	
			Number of exemptions	Amount	Number of returns	Zero bracket amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns, total</b> .....	<b>8,370,125</b>	<b>113,025,209</b>	<b>24,816,862</b>	<b>18,612,647</b>	<b>5,952,855</b>	<b>14,968,909</b>
Joint returns of husbands and wives, total ..	4,800,892	78,159,800	17,511,398	13,133,549	3,288,533	9,560,771
Both age 65 or over .....	2,625,985	42,374,133	10,623,954	7,967,966	1,794,770	5,143,937
Husband age 65 or over, wife under 65 ..	1,809,112	29,615,827	5,751,340	4,313,505	1,237,991	3,650,597
Wife age 65 or over, husband under 65 ..	365,795	6,169,840	1,136,104	852,078	255,772	766,237
Separate returns of husbands and wives .....	80,925	1,002,879	164,651	123,488	46,133	72,613
Returns of heads of households .....	139,037	1,631,834	369,220	276,915	100,356	212,532
Returns of surviving spouses .....	*8,970	*105,900	*26,910	*20,183	*8,884	*28,429
Returns of single persons .....	3,340,301	32,124,796	6,744,683	5,058,512	2,508,749	5,094,564

Marital status	Returns with itemized deductions						Taxable income	
	Number of returns	Total itemized deductions	Zero bracket amount		Excess itemized deductions		Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount		
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>All returns, total</b> .....	<b>1,908,533</b>	<b>13,910,725</b>	<b>1,851,178</b>	<b>5,104,163</b>	<b>1,902,437</b>	<b>8,538,236</b>	<b>7,803,833</b>	<b>87,363,729</b>
Joint returns of husbands and wives, total ..	1,196,536	9,399,611	1,174,727	3,669,024	1,196,468	5,570,778	4,463,260	60,457,959
Both age 65 or over .....	630,656	5,180,221	615,995	1,908,499	630,589	3,162,154	2,410,765	31,861,150
Husband age 65 or over, wife under 65 ..	472,155	3,582,555	465,484	1,464,844	472,154	2,071,698	1,703,475	23,583,271
Wife age 65 or over, husband under 65 ..	93,725	636,835	93,248	295,681	93,725	336,927	349,020	5,013,538
Separate returns of husbands and wives .....	33,162	178,802	32,634	52,214	27,360	128,333	78,767	775,635
Returns of heads of households .....	32,682	188,073	32,618	71,717	32,682	116,172	132,974	1,245,207
Returns of surviving spouses .....	*86	*2,100	*86	*275	*86	*1,824	*8,970	*83,893
Returns of single persons .....	646,067	4,142,139	611,113	1,310,932	645,841	2,721,128	3,119,862	24,801,036

Marital status	Tax preferences		Additional tax for tax preferences		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b> .....	<b>151,560</b>	<b>4,757,887</b>	<b>124,883</b>	<b>379,114</b>	<b>5,756,956</b>	<b>17,824,741</b>	<b>5,764,334</b>	<b>18,203,855</b>
Joint returns of husbands and wives, total ..	108,100	3,529,530	89,034	285,022	3,281,344	12,679,754	3,287,461	12,964,776
Both age 65 or over .....	57,126	2,034,622	48,006	164,459	1,710,521	6,912,868	1,713,891	7,077,327
Husband age 65 or over, wife under 65 ..	45,498	1,387,611	35,864	115,147	1,288,802	4,863,466	1,289,662	4,978,613
Wife age 65 or over, husband under 65 ..	5,476	107,298	5,164	5,416	282,021	903,420	283,908	908,836
Separate returns of husbands and wives .....	2,090	47,229	1,915	3,876	65,789	206,388	65,827	210,264
Returns of heads of households .....	630	29,973	449	2,314	106,791	237,444	106,830	239,758
Returns of surviving spouses .....	*85	*2,489	*84	*185	*8,970	*9,737	*8,970	*9,922
Returns of single persons .....	40,655	1,148,666	33,401	87,717	2,294,062	4,691,419	2,295,246	4,779,136

\*Estimate should be used with caution because of the small number of sample returns on which it is based  
NOTE: Detail may not add to total because of rounding

**Table 4B. — Form 1040A Returns of Taxpayers Age 65 or Over: Selected Characteristics**

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

Size of adjusted gross income	Number of returns	Adjusted gross income	Exemptions		Salaries and wages		Dividends in adjusted gross income	
			Total number of exemptions	Number of exemptions for age 65 or over	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total.....</b>	<b>565,347</b>	<b>3,524,939</b>	<b>1,550,061</b>	<b>622,098</b>	<b>547,768</b>	<b>3,400,400</b>	<b>22,528</b>	<b>31,253</b>
Under \$5,000	299,943	866,359	750,152	327,041	282,364	784,418	*16,347	*31,013
\$5,000 under \$10,000	171,638	1,255,453	519,075	195,372	171,638	1,228,533	—	—
\$10,000 under \$15,000	52,362	625,560	155,779	55,797	52,362	616,083	*2,559	*90
\$15,000 under \$20,000	31,052	538,000	93,999	33,536	31,052	533,530	—	—
\$20,000 or more	*10,352	*239,568	*31,056	*10,352	*10,352	*237,836	*3,622	*151

Size of adjusted gross income	Interest received		Zero bracket amount		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total.....</b>	<b>200,018</b>	<b>93,286</b>	<b>480,323</b>	<b>1,110,595</b>	<b>480,323</b>	<b>2,423,451</b>	<b>311,879</b>	<b>238,359</b>
Under \$5,000	96,041	50,928	214,919	336,591	214,919	364,802	56,343	4,087
\$5,000 under \$10,000	51,453	26,920	171,638	494,798	171,638	866,146	161,770	58,711
\$10,000 under \$15,000	25,843	9,388	52,362	150,711	52,362	508,726	52,362	63,904
\$15,000 under \$20,000	18,275	4,470	31,052	95,367	31,052	467,501	31,052	72,637
\$20,000 or more	*8,406	*1,580	*10,352	*33,126	*10,352	*216,276	*10,352	*39,019

Size of adjusted gross income	General tax credit		Income tax after credits		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)
<b>Total.....</b>	<b>311,879</b>	<b>34,172</b>	<b>261,497</b>	<b>203,814</b>	<b>261,497</b>	<b>203,834</b>
Under \$5,000	56,343	2,744	*26,649	*1,342	*26,649	*1,342
\$5,000 under \$10,000	161,770	16,341	141,082	42,269	141,082	42,269
\$10,000 under \$15,000	52,362	7,635	52,362	56,090	52,362	56,090
\$15,000 under \$20,000	31,052	5,589	31,052	67,048	31,052	67,068
\$20,000 or more	*10,352	*1,863	*10,352	*37,064	*10,352	*37,064

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

NOTE: Detail may not add to total because of rounding

**Table 4C. — Returns With Credit for the Elderly: Credit by Age of Taxpayer and Size of Adjusted Gross Income**

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

Size of adjusted gross income	All returns				Returns of taxpayers under 65			
	Number of returns	Adjusted gross income less deficit	Income tax before credits	Credit for the elderly	Number of returns	Adjusted gross income less deficit	Income tax before credits	Credit for the elderly
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total.....</b>	<b>689,246</b>	<b>7,352,500</b>	<b>803,923</b>	<b>145,255</b>	<b>245,059</b>	<b>3,609,340</b>	<b>499,746</b>	<b>73,106</b>
Under \$5,000	51,479	230,815	7,324	3,406	*11,097	*46,102	*2,008	*1,446
\$5,000 under \$10,000	377,963	2,860,862	208,224	68,441	73,104	581,491	44,466	19,172
\$10,000 under \$15,000	160,139	1,924,523	192,434	40,311	69,864	857,764	93,646	21,772
\$15,000 under \$20,000	43,293	735,307	98,823	13,664	39,703	677,034	91,954	12,963
\$20,000 under \$30,000	37,108	857,716	132,563	12,298	34,738	804,725	124,219	11,695
\$30,000 under \$50,000	17,695	640,992	137,252	6,680	15,341	563,772	123,600	5,702
\$50,000 or more	1,569	102,285	27,304	454	1,212	78,453	19,853	356

Size of adjusted gross income	Returns of taxpayers age 65 or over							
	Total				Joint returns with one taxpayer under 65 and one 65 or over			
	Number of returns	Adjusted gross income less deficit	Income tax before credits	Credit for the elderly	Number of returns	Adjusted gross income less deficit	Income tax before credits	Credit for the elderly
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total.....</b>	<b>444,187</b>	<b>3,743,160</b>	<b>304,177</b>	<b>72,149</b>	<b>82,646</b>	<b>948,702</b>	<b>89,632</b>	<b>17,883</b>
Under \$5,000	40,382	184,713	5,317	1,961	—	—	—	—
\$5,000 under \$10,000	304,859	2,279,371	163,758	49,269	38,421	307,778	14,749	6,658
\$10,000 under \$15,000	90,275	1,066,759	98,788	18,539	36,937	451,128	41,093	8,960
\$15,000 under \$20,000	*3,590	*58,274	*6,869	*702	*2,232	*36,422	*4,430	*593
\$20,000 under \$30,000	*2,370	*52,991	*8,343	*603	*2,345	*52,321	*8,258	*596
\$30,000 under \$50,000	*2,354	*77,220	*13,652	*978	*2,354	*77,220	*13,652	*978
\$50,000 or more	*357	*23,833	*7,451	*98	*357	*23,833	*7,451	*98

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

NOTE: Detail may not add to total because of rounding

Table 4. 1—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemptions		Salaries and wages		Total net profit less loss from business activities		Sales of capital assets net gain less loss		Sales of property other than capital assets net gain less loss		Domestic and foreign dividends received	
			Total number of exemptions	Number of exemptions for age 65 or over	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
<b>All returns, total.....</b>	<b>8,370,125</b>	<b>113,025,209</b>	<b>24,816,862</b>	<b>10,996,804</b>	<b>30,592,153</b>	<b>1,538,291</b>	<b>7,174,622</b>	<b>2,149,188</b>	<b>6,207,897</b>	<b>150,771</b>	<b>281,401</b>	<b>3,342,111</b>	<b>15,487,395</b>	
Under \$2,000.....	470,123	-203,336	3,311,900	590,749	247,660	145,664	-652,295	52,616	156,991	9,794	2,422	90,972	103,772	
\$2,000 under \$4,000.....	908,075	2,693,003	2,372,110	1,097,388	904,904	166,789	135,463	32,425	32,425	5,188	5,236	185,993	167,143	
\$4,000 under \$6,000.....	1,351,494	6,741,744	3,633,302	1,657,732	1,480,218	436,634	158,712	87,511	119,764	9,170	9,170	402,821	495,344	
\$6,000 under \$8,000.....	1,278,050	8,954,124	3,716,153	1,659,137	1,443,296	163,112	306,730	174,333	119,097	21,813	22,269	404,669	564,152	
\$8,000 under \$10,000.....	911,337	8,142,207	2,831,864	1,274,418	1,932,577	113,047	148,835	175,366	170,194	4,446	4,666	355,381	539,999	
\$10,000 under \$12,000.....	661,397	7,278,266	2,071,597	899,023	1,991,172	104,628	169,514	174,361	170,041	8,914	3,639	289,837	604,086	
\$12,000 under \$14,000.....	549,788	7,116,516	1,697,827	745,453	2,055,164	73,345	281,185	184,152	181,071	10,595	4,480	234,301	533,784	
\$14,000 under \$16,000.....	357,329	5,335,635	1,105,497	484,252	1,867,965	73,529	269,425	112,671	142,062	6,370	18,444	183,803	550,801	
\$16,000 under \$18,000.....	315,352	5,370,850	981,013	422,675	1,464,556	50,305	212,791	102,616	290,767	15,602	15,602	145,217	464,255	
\$18,000 under \$20,000.....	245,646	4,650,645	763,379	325,488	1,430,593	54,622	280,390	86,750	216,181	10,459	5,533	135,596	396,581	
\$20,000 under \$25,000.....	410,518	9,144,031	1,288,370	545,655	1,977,492	90,340	497,297	170,521	383,069	16,490	37,343	246,096	1,042,425	
\$25,000 under \$30,000.....	269,680	7,387,691	909,085	383,027	2,473,108	171,071	446,168	121,709	341,209	10,364	31,980	169,491	898,125	
\$30,000 under \$50,000.....	390,130	14,540,414	1,302,636	553,534	4,018,262	137,457	1,408,806	230,594	889,738	18,915	52,757	282,667	2,238,552	
\$50,000 under \$100,000.....	177,559	11,823,360	598,822	297,659	2,990,109	90,812	1,693,592	129,485	984,272	9,450	38,555	152,851	2,517,058	
\$100,000 under \$200,000.....	49,988	6,590,556	171,870	4,023	1,640,566	30,635	977,268	40,464	702,316	3,632	15,007	45,453	1,725,996	
\$200,000 under \$500,000.....	15,042	4,998,702	51,878	22,291	932,223	10,128	553,280	13,128	610,067	1,637	10,111	14,254	1,371,955	
\$500,000 under \$1,000,000.....	2,090	1,410,231	7,116	3,036	192,789	1,474	189,222	1,892	288,932	137	4,328	2,012	570,980	
\$1,000,000 or more.....	729	1,550,570	2,443	1,064	78,900	537	128,533	686	330,699	143	5,189	707	702,487	
<b>Taxable returns, total.....</b>	<b>5,764,334</b>	<b>102,662,621</b>	<b>16,960,245</b>	<b>7,478,918</b>	<b>27,703,498</b>	<b>1,014,605</b>	<b>7,269,119</b>	<b>1,735,149</b>	<b>5,938,577</b>	<b>118,727</b>	<b>229,561</b>	<b>2,740,480</b>	<b>14,694,662</b>	
Under \$2,000.....	2,421	-81,762	8,217	3,671	16,188	2,251	-131,474	2,381	93,573	1,277	4,478	1,277	11,251	
\$2,000 under \$4,000.....	6,780	25,917	13,581	6,781	19,685	70	1,558	70	1,662	20	20	20	2,175	
\$4,000 under \$6,000.....	608,170	3,057,237	1,227,188	608,877	329,748	40,087	22,137	76,550	42,072	4,548	4,548	228,494	335,800	
\$6,000 under \$8,000.....	905,379	6,447,099	2,333,319	1,046,497	1,541,856	96,477	232,271	144,500	63,795	12,249	12,249	305,365	429,514	
\$8,000 under \$10,000.....	853,032	7,617,960	2,618,375	1,184,968	1,872,007	103,564	171,786	165,763	205,548	2,219	2,219	336,807	471,778	
\$10,000 under \$12,000.....	636,360	6,940,600	1,970,134	852,646	1,956,722	97,331	142,760	165,528	171,723	8,292	8,292	275,683	559,807	
\$12,000 under \$14,000.....	536,863	6,954,944	1,658,070	725,634	2,053,296	71,963	272,954	175,280	159,543	10,120	4,280	224,756	506,252	
\$14,000 under \$16,000.....	351,705	5,252,348	1,090,505	477,919	1,372,239	70,303	262,463	112,290	140,124	4,826	15,040	180,262	542,123	
\$16,000 under \$18,000.....	312,523	5,322,324	974,559	419,712	1,426,226	49,649	203,910	102,592	290,751	7,365	15,327	145,193	463,417	
\$18,000 under \$20,000.....	242,913	4,595,094	751,982	319,956	1,624,888	53,498	273,103	86,399	213,944	10,458	5,530	135,244	396,201	
\$20,000 under \$25,000.....	405,348	9,027,191	1,276,040	540,035	1,967,787	86,978	501,718	167,533	381,154	16,140	22,920	241,318	987,979	
\$25,000 under \$30,000.....	269,391	7,379,618	907,939	382,543	2,466,143	70,782	442,666	121,615	341,436	10,280	32,445	169,407	898,097	
\$30,000 under \$50,000.....	389,206	14,506,258	1,300,582	552,578	4,017,474	136,533	1,412,183	229,772	886,888	18,914	52,829	281,899	2,209,993	
\$50,000 under \$100,000.....	176,905	11,783,341	596,811	256,799	2,988,817	90,338	1,678,991	128,749	932,664	9,358	35,066	152,395	2,511,103	
\$100,000 under \$200,000.....	49,483	6,577,655	171,533	73,918	1,636,246	30,561	972,208	40,424	702,017	3,622	15,007	45,391	1,724,125	
\$200,000 under \$500,000.....	15,039	4,298,022	51,869	22,287	932,186	10,210	553,200	13,126	610,062	1,637	10,111	14,251	1,371,608	
\$500,000 under \$1,000,000.....	2,087	1,408,206	7,098	3,031	190,475	1,473	131,268	1,891	268,922	326	4,316	2,011	570,951	
\$1,000,000 or more.....	729	1,550,570	2,443	1,064	78,900	537	128,533	686	330,699	143	5,189	707	702,487	
<b>Total non-taxable returns.....</b>	<b>2,605,791</b>	<b>10,362,588</b>	<b>7,856,617</b>	<b>3,517,886</b>	<b>2,888,655</b>	<b>523,686</b>	<b>-94,497</b>	<b>414,039</b>	<b>269,320</b>	<b>32,044</b>	<b>51,840</b>	<b>601,631</b>	<b>792,733</b>	
All returns, summary														
Under \$5,000.....	2,072,230	5,807,374	5,439,387	2,492,510	7,197,522	401,132	-388,080	287,130	231,356	19,786	5,601	494,781	491,289	
\$5,000 under \$10,000.....	2,846,849	20,720,369	8,425,942	3,786,914	4,852,909	348,192	513,168	491,929	416,115	26,317	32,830	945,045	1,379,021	
\$10,000 under \$15,000.....	1,402,419	17,076,038	4,357,799	1,898,207	6,006,886	418,116	596,496	418,116	405,738	21,985	12,151	607,481	1,395,300	
\$15,000 under \$20,000.....	733,291	12,675,873	2,261,514	978,684	3,366,676	140,580	626,846	243,834	594,385	21,725	35,547	381,273	1,154,207	
\$20,000 or more.....	1,315,336	56,745,555	4,332,220	1,840,489	15,391,761	432,538	5,836,193	708,179	4,560,303	60,958	195,271	913,531	1,067,578	

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

Size of adjusted gross income	Domestic and foreign dividends received - Continued		Interest received		Pensions and annuities			Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss		
	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Total		In adjusted gross income		Number of returns (23)	Amount (24)	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)
					Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)						
<b>All returns, total.....</b>	<b>2,831,367</b>	<b>15,071,547</b>	<b>7,381,603</b>	<b>28,480,144</b>	<b>3,899,993</b>	<b>20,077,792</b>	<b>19,007,553</b>	<b>1,793,240</b>	<b>4,477,695</b>	<b>265,192</b>	<b>1,190,393</b>	<b>249,008</b>	<b>1,299,698</b>	
Under \$2,000	56,740	96,764	307,386	343,758	70,672	163,110	62,183	102,492	-71,571	7,491	20,790	4,570	-481	
\$2,000 under \$4,000	150,203	148,311	685,759	1,101,388	278,028	607,822	508,646	281,374	88,068	18,935	12,667	3,769	-378	
\$4,000 under \$6,000	340,548	454,511	1,148,738	2,486,645	677,104	1,927,837	1,795,719	238,668	197,677	27,321	17,661	17,661	31,963	
\$6,000 under \$8,000	323,485	516,666	1,134,615	3,041,282	659,407	2,353,539	2,451,309	277,789	353,516	21,562	28,098	15,281	19,250	
\$8,000 under \$10,000	295,679	499,700	836,676	2,553,117	356,271	2,473,097	2,408,841	168,678	334,074	31,924	27,569	13,100	10,074	
\$10,000 under \$12,000	243,612	566,906	610,519	2,072,577	356,271	2,008,833	1,926,907	123,420	290,100	16,091	22,524	23,359	66,060	
\$12,000 under \$14,000	206,680	504,841	504,837	2,002,380	286,863	1,739,430	1,686,136	125,999	317,061	10,699	42,385	13,073	28,859	
\$14,000 under \$16,000	153,051	339,820	339,820	1,451,405	203,060	1,369,730	1,274,242	70,639	170,462	12,135	4,991	16,713	30,467	
\$16,000 under \$18,000	126,431	445,949	298,210	1,462,041	160,427	1,043,056	981,433	83,939	285,663	11,861	50,720	5,923	34,019	
\$18,000 under \$20,000	117,794	378,317	233,888	1,271,905	118,601	819,463	797,514	66,836	206,386	10,670	60,740	5,263	30,357	
\$20,000 under \$25,000	213,697	509,786	386,956	2,253,561	189,786	1,507,661	1,413,433	113,324	289,865	17,607	69,907	29,742	146,673	
\$25,000 under \$30,000	147,950	872,130	280,705	1,608,869	114,962	1,203,237	1,151,317	78,023	346,670	16,356	83,206	21,923	65,481	
\$30,000 under \$50,000	249,646	2,196,399	392,653	3,226,181	166,279	1,748,654	1,688,845	125,984	652,453	34,207	207,748	37,537	253,822	
\$50,000 under \$100,000	145,101	2,492,718	174,368	2,109,623	57,863	644,795	599,973	70,704	240,807	17,971	172,784	28,559	224,361	
\$100,000 under \$200,000	44,037	1,718,470	48,793	820,866	14,427	183,902	174,342	20,104	272,305	6,628	124,705	9,975	159,230	
\$200,000 under \$500,000	14,026	1,369,571	14,813	428,263	3,927	66,912	60,862	6,711	114,628	3,005	122,974	3,664	107,418	
\$500,000 under \$1,000,000	1,984	570,645	2,059	120,219	560	11,908	10,579	1,001	20,483	526	53,289	653	42,448	
\$1,000,000 or more	703	702,370	716	116,005	182	4,807	3,769	355	10,352	203	71,123	243	53,107	
<b>Taxable returns, total.....</b>	<b>2,369,946</b>	<b>14,345,605</b>	<b>5,359,067</b>	<b>24,677,984</b>	<b>2,887,799</b>	<b>17,050,905</b>	<b>16,372,182</b>	<b>1,248,373</b>	<b>4,061,080</b>	<b>221,109</b>	<b>1,145,656</b>	<b>221,027</b>	<b>1,266,171</b>	
Under \$2,000	828	11,137	1,521	20,820	204	4,731	2,091	1,308	-17,344	613	473	29	-617	
\$2,000 under \$4,000	20	-2,172	-1,802	-1,211	-1,733	-5,462	-5,460	-10	-94	-10	-11	18	-177	
\$4,000 under \$6,000	205,245	314,872	541,816	1,337,364	272,642	804,271	787,895	81,228	97,335	18,216	13,486	10,380	23,385	
\$6,000 under \$8,000	251,375	396,702	819,735	2,277,311	462,494	1,761,748	1,713,570	155,166	210,998	17,678	27,469	10,808	14,861	
\$8,000 under \$10,000	277,156	433,904	778,586	2,387,044	506,124	2,295,060	2,236,133	142,616	255,442	28,400	27,311	8,556	6,698	
\$10,000 under \$12,000	229,498	524,942	585,299	1,949,809	344,198	1,912,368	1,846,014	117,467	267,052	14,332	22,130	20,889	55,736	
\$12,000 under \$14,000	201,136	477,949	494,307	1,918,742	277,820	1,719,686	1,667,461	120,633	316,385	10,692	42,182	13,073	28,859	
\$14,000 under \$16,000	149,520	519,217	334,566	1,434,964	200,205	1,337,774	1,244,185	69,085	239,547	12,135	4,991	16,713	30,467	
\$16,000 under \$18,000	126,407	445,116	295,513	1,479,547	160,427	1,043,056	991,433	81,606	210,125	11,861	50,127	5,900	34,011	
\$18,000 under \$20,000	117,443	378,007	230,955	1,244,797	116,441	801,016	779,243	66,484	206,013	10,670	60,740	5,263	30,557	
\$20,000 under \$25,000	209,244	955,919	392,085	2,211,995	187,667	1,502,999	1,408,989	113,255	290,995	17,607	60,907	29,139	143,367	
\$25,000 under \$30,000	147,866	872,118	260,416	1,608,437	114,862	1,203,237	1,151,317	77,938	346,989	16,356	83,206	21,923	65,481	
\$30,000 under \$50,000	248,879	2,167,917	392,333	3,219,750	166,279	1,748,654	1,688,845	125,911	652,274	34,206	207,747	37,511	253,406	
\$50,000 under \$100,000	144,645	2,486,818	173,863	2,101,245	57,863	643,821	599,973	70,704	240,807	17,971	172,784	28,559	224,361	
\$100,000 under \$200,000	43,975	1,716,604	48,688	820,844	14,406	183,410	174,342	20,104	272,305	6,628	124,705	9,975	159,230	
\$200,000 under \$500,000	14,023	1,369,225	14,810	428,114	3,925	66,897	60,847	6,710	114,598	3,005	122,974	3,664	107,418	
\$500,000 under \$1,000,000	1,983	570,616	2,056	119,984	560	11,908	10,579	1,000	20,486	526	53,289	653	42,448	
\$1,000,000 or more	703	702,370	716	116,005	182	4,807	3,769	355	10,352	203	71,123	243	53,107	
<b>Total nontaxable returns.....</b>	<b>461,421</b>	<b>725,942</b>	<b>2,022,536</b>	<b>3,812,161</b>	<b>1,012,194</b>	<b>3,026,887</b>	<b>2,635,371</b>	<b>544,867</b>	<b>416,615</b>	<b>44,083</b>	<b>44,737</b>	<b>27,981</b>	<b>33,527</b>	
All returns, summary	389,495	444,388	1,582,106	2,680,816	638,850	1,529,640	1,276,703	403,051	1,164,466	39,178	49,329	19,084	23,495	
\$5,000 under \$10,000	777,160	1,271,604	2,531,160	6,845,373	1,588,035	6,195,765	5,949,996	506,950	785,320	68,055	506,950	35,297	37,649	
\$10,000 under \$15,000	330,226	1,317,429	1,291,429	4,416,961	735,921	4,416,961	4,242,752	289,222	727,335	33,483	66,573	39,337	97,774	
\$15,000 under \$20,000	330,342	1,106,012	695,331	3,479,044	375,719	2,563,551	2,433,480	180,811	572,682	27,973	114,194	24,994	92,185	
\$20,000 or more	817,144	10,932,115	1,281,063	10,683,607	547,886	5,371,875	5,104,622	413,206	2,275,912	96,503	896,736	130,296	1,048,596	

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

Size of adjusted gross income	All other sources net income less loss <sup>1</sup>		Total statutory adjustments		Returns with zero bracket amount only		Returns with itemized deductions				Taxable income			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Zero bracket amount	Total itemized deductions	Zero bracket amount		Excess itemized deductions		Number of returns	Amount	
								Number of returns	Amount	Number of returns	Amount			
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>All returns, total</b> .....	<b>782,726</b>	<b>238,660</b>	<b>487,879</b>	<b>1,006,555</b>	<b>5,952,855</b>	<b>14,968,909</b>	<b>1,908,533</b>	<b>13,910,725</b>	<b>1,851,178</b>	<b>5,104,163</b>	<b>1,902,437</b>	<b>8,538,236</b>	<b>7,803,833</b>	<b>87,383,729</b>
Under \$2,000	23,317	-373,098	9,595	36,458	63,088	14,660	-4,211	11,398	-	-	4,211	1,539	63,088	14,660
\$2,000 under \$4,000	36,397	1,826	25,848	69,478	787,625	1,119,376	72,011	14,365	4,884	3,377	14,365	33,362	732,509	1,149,835
\$4,000 under \$6,000	64,202	36,291	32,728	57,167	1,240,400	2,803,021	420,011	420,011	102,895	202,064	107,699	156,755	1,343,295	3,911,585
\$6,000 under \$8,000	76,924	28,998	49,018	76,814	1,125,188	3,097,522	642,609	642,609	139,714	336,966	152,862	242,619	1,264,902	5,943,672
\$8,000 under \$10,000	60,702	47,984	31,317	39,392	749,041	2,113,618	152,296	152,296	155,160	414,848	163,296	274,203	904,201	5,755,051
\$10,000 under \$12,000	56,925	14,906	23,221	16,117	519,277	1,488,282	148,118	708,802	145,242	392,661	145,723	295,428	664,519	5,438,948
\$12,000 under \$14,000	82,731	98,486	46,116	85,512	397,272	1,148,020	152,516	1,148,020	149,560	397,633	152,516	337,354	546,852	5,509,623
\$14,000 under \$16,000	51,058	15,094	26,301	26,757	263,803	690,583	568,290	568,290	118,076	334,129	120,260	354,879	4,300,899	4,300,899
\$16,000 under \$18,000	40,069	14,456	28,461	38,110	212,278	624,609	584,879	584,879	100,900	281,509	103,074	298,258	313,178	4,379,463
\$18,000 under \$20,000	21,297	7,678	19,023	35,149	150,073	446,848	486,196	486,196	95,314	259,382	95,773	219,663	245,377	3,861,355
\$20,000 under \$25,000	63,506	43,795	35,621	58,103	225,803	673,644	1,062,288	1,062,288	180,902	513,640	184,715	539,766	406,705	7,676,153
\$25,000 under \$30,000	68,385	46,999	38,979	79,454	110,959	337,117	158,721	1,062,288	158,721	477,329	158,721	470,687	269,670	6,235,346
\$30,000 under \$50,000	74,150	112,382	69,228	166,979	113,609	348,342	276,521	2,063,240	276,477	822,170	276,521	1,259,588	390,086	12,304,469
\$50,000 under \$100,000	43,805	86,118	38,696	137,902	19,078	56,560	158,461	1,943,118	158,461	472,130	158,461	1,469,787	177,224	9,908,750
\$100,000 under \$200,000	13,785	42,508	10,497	54,570	1,833	5,346	47,755	1,174,036	47,682	143,919	47,755	1,029,819	49,515	5,437,807
\$200,000 under \$500,000	4,488	10,421	2,794	21,171	299	909	14,743	906,540	14,720	44,231	14,742	862,248	15,019	3,398,956
\$500,000 under \$1,000,000	704	1,318	336	5,446	20	20	2,070	370,416	2,059	6,096	2,070	384,288	2,079	1,042,376
\$1,000,000 or more	281	2,500	100	1,976	9	26	720	456,373	716	2,079	720	454,279	725	1,094,781
<b>Taxable returns, total</b> .....	<b>639,340</b>	<b>482,577</b>	<b>415,155</b>	<b>829,389</b>	<b>4,094,807</b>	<b>11,221,023</b>	<b>1,667,098</b>	<b>12,117,973</b>	<b>1,666,523</b>	<b>4,704,689</b>	<b>1,661,228</b>	<b>7,413,300</b>	<b>5,761,330</b>	<b>82,634,679</b>
Under \$2,000	1,393	-80,456	44	624	-6,761	-	-	-	-	-	-	-	-	-
\$2,000 under \$4,000	18,839	2,862	14,873	25,736	562,216	1,233,649	114,500	114,500	45,954	97,536	45,954	18,886	608,170	1,115,726
\$4,000 under \$6,000	49,047	18,295	38,156	55,504	821,211	2,137,559	262,417	262,417	84,168	203,316	84,168	59,063	905,368	2,119,882
\$6,000 under \$8,000	53,596	17,005	24,734	25,612	726,520	2,051,485	124,512	449,841	124,504	336,355	124,512	113,468	853,024	4,638,133
\$8,000 under \$10,000	53,673	14,006	22,152	14,109	511,562	1,466,076	124,798	491,204	124,744	346,282	124,744	145,392	636,306	5,404,842
\$10,000 under \$12,000	82,049	98,767	46,077	85,474	396,565	1,145,767	140,298	611,223	140,298	377,604	140,298	233,619	536,863	5,477,772
\$12,000 under \$14,000	51,058	15,094	25,896	25,983	234,890	684,832	116,815	496,736	116,815	330,370	116,775	166,374	351,705	4,268,103
\$14,000 under \$16,000	40,068	15,198	28,461	38,110	212,277	624,606	100,246	500,842	100,246	279,683	100,246	220,832	312,523	4,370,573
\$16,000 under \$18,000	21,288	7,678	18,688	35,110	150,064	446,817	92,849	438,186	92,817	257,075	92,849	181,010	242,881	3,850,389
\$18,000 under \$20,000	62,863	45,947	35,580	58,020	225,425	672,508	179,923	919,839	179,918	510,983	179,923	408,839	405,343	7,661,513
\$20,000 under \$25,000	68,301	46,646	38,895	77,266	110,763	336,490	158,628	946,563	158,618	477,031	158,628	489,500	269,381	6,229,319
\$25,000 under \$30,000	74,082	111,911	69,220	166,967	113,599	348,310	275,607	2,055,986	275,563	821,125	275,607	1,234,413	389,162	12,297,029
\$30,000 under \$50,000	43,789	86,265	38,662	137,673	18,795	55,790	158,110	1,926,258	157,820	471,340	158,047	1,453,947	176,615	9,885,700
\$50,000 under \$100,000	13,764	41,878	10,478	54,541	1,833	5,346	47,650	1,171,959	47,577	143,592	47,650	1,028,068	49,410	5,426,909
\$100,000 under \$200,000	4,486	10,404	2,794	21,171	299	909	14,718	905,947	14,718	44,227	14,739	861,662	15,017	3,398,841
\$200,000 under \$500,000	703	1,290	336	5,446	18	18	2,069	369,924	2,058	6,093	2,069	363,798	2,076	1,040,853
\$500,000 under \$1,000,000	281	2,500	100	1,976	9	26	720	456,373	716	2,079	720	454,279	725	1,094,781
<b>Total nontaxable returns</b> .....	<b>143,386</b>	<b>-243,916</b>	<b>72,724</b>	<b>177,165</b>	<b>1,857,848</b>	<b>3,747,885</b>	<b>241,435</b>	<b>1,792,752</b>	<b>184,655</b>	<b>399,473</b>	<b>241,209</b>	<b>1,124,935</b>	<b>2,042,503</b>	<b>4,729,050</b>
All returns, summary														
Under \$5,000	88,705	-358,341	49,395	130,811	1,495,793	2,459,306	67,528	265,897	49,784	85,644	64,161	107,977	1,545,577	2,931,335
\$5,000 under \$10,000	172,637	100,342	99,111	148,496	2,469,549	6,689,251	377,272	6,004,457	352,869	871,610	377,272	600,502	2,822,418	13,843,468
\$10,000 under \$15,000	169,667	128,437	81,296	114,880	1,045,170	3,015,919	357,249	1,698,120	358,930	955,217	354,588	707,850	1,396,156	13,114,773
\$15,000 under \$20,000	82,413	22,183	61,826	86,765	470,533	1,382,430	262,758	1,398,191	258,132	710,098	262,758	671,446	1,728,665	7,278,515
\$20,000 or more	269,104	346,040	196,251	525,601	471,610	1,422,002	843,726	8,944,060	839,413	2,481,594	843,658	6,450,461	1,311,023	47,098,638

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

Size of adjusted gross income	Tax credits																	
	Income tax before credits			Total			Credit for the elderly			Earned income credit used to offset income tax before credits			Total			General tax credit		
	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)				
<b>All returns, total.....</b>	<b>6,480,740</b>	<b>19,066,636</b>	<b>6,480,739</b>	<b>1,241,894</b>	<b>444,187</b>	<b>72,149</b>	<b>*9,454</b>	<b>*295</b>	<b>6,480,734</b>	<b>829,968</b>	<b>3,300,087</b>	<b>525,817</b>	<b>3,180,647</b>	<b>304,151</b>				
Under \$2,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..				
\$2,000 under \$4,000	114,917	371,216	114,916	345,454	44,746	3,926	..	..	149,216	3,428	..	..	149,216	3,428				
\$4,000 under \$6,000	625,553	1,353,317	625,553	64,771	88,968	7,606	..	..	825,553	..	..	..	825,553	..				
\$6,000 under \$8,000	1,098,168	2,352,432	1,098,168	136,587	154,139	23,524	..	..	1,015,980	106,856	182,188	14,208	1,015,980	92,648				
\$8,000 under \$10,000	893,558	2,009,958	893,558	137,980	102,134	20,099	9,454	*295	893,558	105,642	311,109	31,792	893,558	73,850				
\$10,000 under \$12,000	653,091	628,562	653,091	111,739	96,119	20,535	..	..	653,091	85,302	297,060	39,152	653,091	46,150				
\$12,000 under \$14,000	540,584	727,531	540,584	93,585	24,746	3,926	..	..	540,584	81,190	357,421	56,295	540,584	24,895				
\$14,000 under \$16,000	352,793	570,473	352,793	74,585	10,712	2,239	..	..	352,793	60,234	331,133	57,408	352,793	2,826				
\$16,000 under \$18,000	212,852	312,852	212,852	66,984	10,712	2,239	..	..	212,852	55,232	301,132	53,631	212,852	1,601				
\$18,000 under \$20,000	243,572	447,951	243,572	58,984	47	..	..	..	243,572	43,219	234,542	71,222	243,572	1,096				
\$20,000 under \$25,000	406,423	1,348,866	406,423	85,298	337	..	..	..	406,423	72,456	386,576	71,291	406,423	1,165				
\$25,000 under \$30,000	269,670	1,263,111	269,670	62,068	757	..	..	..	269,670	48,296	265,369	47,722	269,670	574				
\$30,000 under \$50,000	389,239	2,988,045	389,239	118,845	2,354	978	..	..	389,239	69,941	384,616	69,196	389,239	744				
\$50,000 under \$100,000	177,639	1,773,639	177,639	56,500	336	90	..	..	177,639	31,744	173,066	31,130	177,639	614				
\$100,000 under \$200,000	140,977	49,077	140,977	56,578	21	..	..	..	140,977	8,910	48,590	8,739	140,977	171				
\$200,000 under \$500,000	15,019	1,843,666	15,019	42,067	..	..	..	..	15,019	2,700	14,682	2,643	15,019	57				
\$500,000 under \$1,000,000	2,078	638,421	2,078	14,897	..	..	..	..	2,078	374	65	362	2,078	11				
\$1,000,000 or more	724	729,709	724	12,453	..	..	..	..	724	128	690	124	724	4				
<b>Taxable returns, total.....</b>	<b>5,759,882</b>	<b>18,970,548</b>	<b>5,759,881</b>	<b>1,145,806</b>	<b>351,222</b>	<b>59,459</b>	<b>*8,801</b>	<b>*278</b>	<b>5,759,876</b>	<b>784,231</b>	<b>3,286,302</b>	<b>523,906</b>	<b>2,473,574</b>	<b>260,325</b>				
Under \$2,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..				
\$2,000 under \$4,000	607,454	1,188,866	607,454	47,800	41,860	3,377	..	..	607,454	42,602	..	..	607,454	..				
\$4,000 under \$6,000	905,366	376,210	905,366	106,476	121,874	19,787	..	..	905,366	83,119	182,188	14,208	905,366	42,602				
\$6,000 under \$8,000	853,024	523,426	853,024	126,662	92,306	16,784	8,801	*278	853,024	101,560	307,574	31,469	853,024	68,912				
\$8,000 under \$10,000	636,145	619,698	636,145	102,874	52,355	11,148	..	..	636,145	83,540	292,374	38,539	636,145	45,002				
\$10,000 under \$12,000	536,863	726,091	536,863	92,044	24,746	3,926	..	..	536,863	80,715	357,309	56,279	536,863	24,436				
\$12,000 under \$14,000	351,705	615,120	351,705	70,044	10,712	2,239	..	..	351,705	59,787	328,679	56,988	351,705	2,800				
\$14,000 under \$16,000	681,609	681,609	681,609	65,652	1,951	..	..	..	681,609	55,116	300,477	53,515	681,609	1,601				
\$16,000 under \$18,000	242,881	641,037	242,881	56,470	337	..	..	..	242,881	43,094	233,855	9,026	242,881	1,095				
\$18,000 under \$20,000	405,343	1,397,543	405,343	93,099	1,613	..	..	..	405,343	72,314	395,863	71,163	405,343	1,151				
\$20,000 under \$25,000	269,381	1,262,185	269,381	61,142	757	..	..	..	269,381	48,244	265,080	47,670	269,381	574				
\$25,000 under \$30,000	389,012	2,986,398	389,012	117,198	2,354	978	..	..	389,012	69,917	384,544	69,183	389,012	733				
\$30,000 under \$50,000	178,562	3,369,778	178,562	85,238	336	..	..	..	178,562	31,659	172,531	31,045	178,562	614				
\$50,000 under \$100,000	49,372	2,441,069	49,372	52,014	..	..	..	..	49,372	8,891	48,445	8,720	49,372	171				
\$100,000 under \$200,000	15,017	1,842,405	15,017	42,018	..	..	..	..	15,017	2,699	14,682	2,643	15,017	57				
\$200,000 under \$500,000	2,075	638,674	2,075	14,150	..	..	..	..	2,075	362	2,011	362	2,075	11				
\$500,000 under \$1,000,000	724	729,709	724	12,453	..	..	..	..	724	128	690	124	724	4				
\$1,000,000 or more	724	729,709	724	12,453	..	..	..	..	724	128	690	124	724	4				
<b>Total nontaxable returns.....</b>	<b>720,858</b>	<b>96,088</b>	<b>720,858</b>	<b>96,088</b>	<b>92,965</b>	<b>12,689</b>	<b>*653</b>	<b>*17</b>	<b>720,858</b>	<b>45,737</b>	<b>13,785</b>	<b>1,911</b>	<b>707,073</b>	<b>43,826</b>				
<b>All returns, summary</b>	<b>595,146</b>	<b>55,916</b>	<b>595,145</b>	<b>35,542</b>	<b>40,382</b>	<b>1,961</b>	<b>..</b>	<b>..</b>	<b>595,145</b>	<b>32,855</b>	<b>..</b>	<b>..</b>	<b>595,145</b>	<b>32,855</b>				
Under \$5,000	2,471,350	1,024,697	2,471,350	307,251	304,859	49,269	..	..	2,471,350	237,389	493,297	46,000	2,471,350	191,389				
\$5,000 under \$10,000	1,378,048	1,656,529	1,378,048	245,215	90,275	18,539	9,454	*295	1,378,048	197,570	823,700	124,403	1,378,048	73,103				
\$10,000 under \$15,000	726,529	1,644,924	726,529	159,768	72,529	7,022	..	..	726,529	127,670	697,588	124,205	726,529	3,465				
\$15,000 under \$20,000	1,309,667	14,684,569	1,309,667	494,119	5,081	1,679	..	..	1,309,667	234,548	1,285,502	231,208	1,309,667	3,340				

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

Size of adjusted gross income	Income tax after credits		Additional tax for tax preferences		Total income tax		All other taxes		Earned income credit used to offset all other taxes		Total tax liability		Earned income credit refundable portion	
	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	Number of returns (65)	Amount (66)	Number of returns (67)	Amount (68)	Number of returns (69)	Amount (70)
<b>All returns, total.....</b>	<b>5,756,956</b>	<b>17,824,741</b>	<b>124,883</b>	<b>379,114</b>	<b>5,764,334</b>	<b>18,203,855</b>	<b>968,252</b>	<b>440,346</b>	<b>13,184</b>	<b>2,184</b>	<b>6,052,497</b>	<b>18,642,018</b>	<b>64,147</b>	<b>12,138</b>
Under \$2,000	..	..	2,420	11,110	2,421	11,124	43,785	5,140	746	56	45,306	16,208	12,760	1,577
\$2,000 under \$4,000	..	..	20	414	6,780	27,861	110,125	18,152	7,223	1,471	110,134	17,340	1,829	3,027
\$4,000 under \$6,000	607,454	71,066	853	1,796	608,170	72,861	107,532	22,314	107,532	421	689,119	94,755	22,143	5,694
\$6,000 under \$8,000	905,344	269,734	35	686	905,379	270,420	120,706	29,110	948,245	237	299,293	134,230	14,415	1,839
\$8,000 under \$10,000	853,024	396,764	8	92	853,032	396,856	72,248	18,643	857,252	..	415,499	134,230	..	..
\$10,000 under \$12,000	635,931	516,824	430	1,199	636,360	518,022	60,451	21,834	643,077	..	539,856	134,230	..	..
\$12,000 under \$14,000	536,863	634,047	811	225	536,863	634,271	58,322	26,305	538,238	..	660,577	134,230	..	..
\$14,000 under \$16,000	351,704	545,076	602	646	351,705	545,722	51,445	20,953	354,473	..	566,676	134,230	..	..
\$16,000 under \$18,000	311,641	615,957	9,107	3,804	312,523	619,761	36,619	21,594	313,156	..	641,355	134,230	..	..
\$18,000 under \$20,000	242,876	584,567	6,239	5,973	242,913	590,540	41,895	23,293	243,686	..	613,853	134,230	..	..
\$20,000 under \$25,000	403,698	1,304,444	12,955	7,129	405,348	1,311,573	52,668	33,653	406,027	..	1,345,226	134,230	..	..
\$25,000 under \$30,000	269,363	1,201,043	12,574	9,446	269,391	1,210,489	49,802	34,879	269,680	..	1,245,368	134,230	..	..
\$30,000 under \$50,000	388,641	2,869,200	31,920	45,198	389,206	2,914,398	83,279	78,120	389,469	..	2,982,518	134,230	..	..
\$50,000 under \$100,000	3,284,540	17,535	30,197	85,985	3,284,540	17,535	55,155	58,997	3,284,540	..	177,234	134,230	..	..
\$100,000 under \$200,000	49,339	2,389,056	11,610	68,159	49,483	2,457,215	17,254	18,556	49,514	..	2,475,771	134,230	..	..
\$200,000 under \$500,000	14,989	1,800,387	4,083	63,967	15,039	1,864,354	5,846	6,802	15,040	..	1,871,157	134,230	..	..
\$500,000 under \$1,000,000	2,069	624,525	730	30,656	2,087	655,181	811	1,235	2,088	..	656,416	134,230	..	..
\$1,000,000 or more	724	717,257	289	42,628	729	759,885	309	765	729	..	760,650	134,230	..	..
<b>Taxable returns, total.....</b>	<b>5,756,956</b>	<b>17,824,741</b>	<b>124,883</b>	<b>379,114</b>	<b>5,764,334</b>	<b>18,203,855</b>	<b>670,913</b>	<b>383,390</b>	<b>*2</b>	<b>* (1)</b>	<b>5,764,334</b>	<b>18,587,245</b>	<b>—</b>	<b>—</b>
Under \$2,000	..	..	2,420	11,110	2,421	11,124	156	4,176	2,421	..	11,299	16,776	..	..
\$2,000 under \$4,000	..	..	20	414	6,780	27,861	10	18	6,780	..	28,041	16,776	..	..
\$4,000 under \$6,000	607,454	71,066	853	1,796	608,170	72,861	25,374	5,222	608,170	..	78,083	16,776	..	..
\$6,000 under \$8,000	905,344	269,734	35	686	905,379	270,420	77,378	21,750	905,379	..	292,170	16,776	..	..
\$8,000 under \$10,000	853,024	396,764	8	92	853,032	396,856	67,998	17,374	853,032	..	414,230	16,776	..	..
\$10,000 under \$12,000	635,931	516,824	430	1,199	636,360	518,022	53,734	18,732	636,360	..	536,755	16,776	..	..
\$12,000 under \$14,000	536,863	634,047	811	225	536,863	634,271	56,947	25,537	536,863	..	659,808	16,776	..	..
\$14,000 under \$16,000	351,704	545,076	602	646	351,705	545,722	48,677	19,735	351,705	..	565,457	16,776	..	..
\$16,000 under \$18,000	311,641	615,957	9,107	3,804	312,523	619,761	35,986	20,856	312,523	..	640,617	16,776	..	..
\$18,000 under \$20,000	242,876	584,567	6,239	5,973	242,913	590,540	41,122	22,689	242,913	..	613,229	16,776	..	..
\$20,000 under \$25,000	403,698	1,304,444	12,955	7,129	405,348	1,311,573	51,989	33,228	405,348	..	1,344,800	16,776	..	..
\$25,000 under \$30,000	269,363	1,201,043	12,574	9,446	269,391	1,210,489	49,513	34,461	269,391	..	1,244,950	16,776	..	..
\$30,000 under \$50,000	388,641	2,869,200	31,920	45,198	389,206	2,914,398	83,016	77,779	389,206	..	2,992,176	16,776	..	..
\$50,000 under \$100,000	3,284,540	17,535	30,197	85,985	3,284,540	17,535	54,826	58,520	3,284,540	..	3,429,045	16,776	..	..
\$100,000 under \$200,000	49,339	2,389,056	11,610	68,159	49,483	2,457,215	17,223	18,513	49,483	..	2,475,727	16,776	..	..
\$200,000 under \$500,000	14,989	1,800,387	4,083	63,967	15,039	1,864,354	5,845	6,802	15,039	..	1,871,157	16,776	..	..
\$500,000 under \$1,000,000	2,069	624,525	730	30,656	2,087	655,181	810	1,235	2,087	..	656,416	16,776	..	..
\$1,000,000 or more	724	717,257	289	42,628	729	759,885	309	765	729	..	760,650	16,776	..	..
<b>Total nontaxable returns.....</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>297,339</b>	<b>56,956</b>	<b>13,182</b>	<b>2,184</b>	<b>288,163</b>	<b>54,772</b>	<b>64,147</b>	<b>12,138</b>
All returns, summary	325,468	20,375	2,586	11,848	327,917	32,223	216,763	35,447	9,135	1,802	520,319	65,868	44,570	9,011
\$5,000 under \$10,000	2,047,115	717,447	7,596	22,249	2,047,865	717,447	237,633	57,912	4,049	383	2,129,767	777,226	19,577	3,127
\$10,000 under \$15,000	1,411,315	1,636	1,636	1,980	1,355,827	1,413,294	150,430	59,093	1,365,688	..	1,472,387	147,226	..	..
\$15,000 under \$20,000	1,485,156	1,485,156	15,353	9,868	1,485,156	1,485,156	98,302	54,886	1,485,156	..	1,549,910	147,226	..	..
\$20,000 or more	1,305,358	14,190,450	104,358	353,169	1,308,188	14,543,619	265,124	233,008	1,309,781	..	14,776,627	147,226	..	..

\* Estimate should be used with caution because of the small number of sample returns on which it is based.  
 \*\* Data combined to avoid disclosure of information for specific taxpayers.  
 † Consists of business and profession, farm, partnership, and Small Business Corporation net profit less loss.  
 ‡ Consists of State income tax refunds, alimony received, and other income less loss.  
 § Less than \$500.  
 NOTE: Detail may not add to total because of rounding.

**Table 4.2—Joint Returns With at Least One Taxpayer Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income**

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemptions		Salaries and wages		Total net profit less loss from business activities <sup>1</sup>		Sales of capital assets net gain less loss		Sales of property other than capital assets net gain less loss		Domestic and foreign dividends received	
			Total number of exemptions	Number of exemptions for age 65 or over	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>All returns, total.....</b>	<b>4,800,892</b>	<b>78,159,800</b>	<b>17,511,398</b>	<b>7,426,877</b>	<b>2,404,846</b>	<b>25,221,596</b>	<b>1,151,479</b>	<b>6,139,905</b>	<b>1,327,084</b>	<b>4,635,234</b>	<b>119,843</b>	<b>263,696</b>	<b>1,818,625</b>	<b>8,935,794</b>
Under \$2,000	215,749	-309,144	801,669	336,375	77,566	158,151	98,330	-491,863	30,121	120,790	5,014	16,352	30,624	37,005
\$2,000 under \$4,000	520,023	1,833,465	1,184,544	511,336	135,640	340,063	102,075	79,250	42,319	120,790	5,185	4,012	54,765	34,239
\$4,000 under \$6,000	350,966	2,823,010	1,982,819	857,204	252,453	893,009	106,350	99,640	81,385	72,099	12,089	-12,089	132,058	109,149
\$6,000 under \$8,000	696,581	4,878,909	2,521,082	1,076,980	336,878	1,545,576	108,514	194,206	128,800	82,702	16,642	16,776	171,604	183,023
\$8,000 under \$10,000	559,385	4,993,876	2,106,323	922,466	262,310	1,477,664	81,076	144,023	88,887	145,326	-384	-989	186,705	225,006
\$10,000 under \$12,000	436,981	4,769,195	1,594,212	668,609	215,702	1,587,428	82,503	131,771	99,472	139,861	7,471	3,559	162,919	214,998
\$12,000 under \$14,000	350,955	4,553,688	1,284,762	546,620	185,030	1,521,669	60,583	222,181	111,819	130,371	9,629	15,601	120,958	230,777
\$14,000 under \$16,000	248,532	3,695,206	882,524	375,455	129,507	1,254,501	53,840	201,548	76,464	88,262	3,401	15,606	104,374	239,894
\$16,000 under \$18,000	218,711	3,729,755	785,293	326,034	110,215	1,102,516	39,745	166,961	70,820	226,882	6,421	11,070	83,860	195,407
\$18,000 under \$20,000	173,967	3,295,671	618,280	253,609	97,811	1,412,516	47,096	226,424	57,107	135,345	1,473	3,848	88,064	201,814
\$20,000 under \$25,000	296,294	6,595,936	1,053,849	431,631	169,043	2,620,078	72,346	415,216	107,816	251,550	12,322	159,382	159,382	510,649
\$25,000 under \$30,000	221,193	6,060,296	809,427	334,540	121,871	2,231,240	63,185	399,419	102,482	257,508	10,017	30,382	130,801	550,482
\$30,000 under \$50,000	1,688,241	11,688,241	1,144,765	477,788	174,786	3,732,835	120,710	1,229,891	181,260	663,539	16,126	49,922	221,271	1,429,009
\$50,000 under \$100,000	140,205	9,336,243	522,422	220,305	63,197	2,707,684	77,714	523,101	101,792	708,942	8,212	34,619	120,357	1,665,424
\$100,000 under \$200,000	40,652	5,383,900	153,396	65,087	26,611	1,515,074	26,978	890,578	33,784	550,231	3,094	12,550	37,281	1,230,442
\$200,000 under \$500,000	12,180	3,477,707	45,894	19,423	8,554	870,088	491,875	1,399,567	10,760	499,214	1,473	8,501	11,534	992,803
\$500,000 under \$1,000,000	1,604	1,081,098	6,109	2,560	1,161	1,785,688	1,228	106,711	1,487	221,714	267	3,468	1,554	401,084
\$1,000,000 or more	530	1,093,346	2,028	865	411	70,843	410	108,339	509	306,654	112	4,033	514	429,588
<b>Taxable returns, total.....</b>	<b>3,287,461</b>	<b>71,349,497</b>	<b>11,899,919</b>	<b>5,001,352</b>	<b>1,775,164</b>	<b>23,122,559</b>	<b>766,992</b>	<b>6,213,466</b>	<b>1,079,109</b>	<b>4,412,649</b>	<b>92,568</b>	<b>198,998</b>	<b>1,483,327</b>	<b>8,577,721</b>
Under \$2,000	1,541	-51,207	6,446	2,791	**228	**9,610	1,511	-97,505	1,502	61,170	**215	**4,325	1,250	8,682
\$2,000 under \$4,000	3,315	19,526	10,670	4,022	3,306	6,345	3,315	28,739	716	7,453	11	11	11	923
\$4,000 under \$6,000	352,011	2,567,635	1,204,911	492,441	189,940	994,689	45,093	122,960	49,603	29,190	7,075	18	3,306	465
\$6,000 under \$8,000	511,480	4,562,693	1,915,634	843,416	243,043	1,416,859	76,056	139,567	84,674	138,921	1,157	329	60,577	131,707
\$8,000 under \$10,000	415,490	4,534,973	1,511,837	631,776	212,384	1,553,439	77,743	123,855	84,574	135,283	6,850	3,736	172,437	182,771
\$10,000 under \$12,000	343,942	4,467,178	1,256,829	532,713	184,532	1,519,801	59,240	214,938	108,379	124,581	9,154	4,581	176,760	299,002
\$12,000 under \$14,000	245,942	3,651,706	872,710	371,711	137,235	1,288,974	59,210	203,936	76,453	86,258	1,857	12,202	103,196	235,074
\$14,000 under \$16,000	218,321	3,222,454	782,983	326,510	126,032	1,411,266	30,555	162,600	70,796	226,866	6,414	10,795	83,836	194,574
\$16,000 under \$18,000	171,034	3,222,454	606,883	248,079	97,812	1,411,266	45,972	249,337	56,756	133,108	1,474	3,844	87,712	201,434
\$18,000 under \$20,000	171,034	3,222,454	606,883	248,079	97,812	1,411,266	45,972	249,337	56,756	133,108	1,474	3,844	87,712	201,434
\$20,000 under \$25,000	204,362	6,565,472	1,049,233	439,668	166,384	2,615,049	71,332	421,364	106,845	249,496	11,972	18,694	158,397	504,119
\$25,000 under \$30,000	220,904	6,052,223	808,281	334,056	121,787	2,224,275	62,896	395,917	102,368	257,735	9,933	30,847	130,717	550,454
\$30,000 under \$50,000	314,213	11,682,203	1,144,217	477,585	175,767	3,732,663	120,539	1,231,601	181,191	662,989	16,125	49,994	221,256	1,438,999
\$50,000 under \$100,000	139,654	9,336,243	521,153	219,768	63,037	2,707,684	77,714	1,535,070	101,523	708,209	8,120	31,130	120,068	1,663,192
\$100,000 under \$200,000	40,956	5,372,882	153,077	64,981	26,611	1,515,074	26,978	886,815	33,753	549,930	3,084	12,550	37,219	1,238,571
\$200,000 under \$500,000	12,179	3,477,462	45,891	19,422	8,553	870,049	49,185	107,599	10,759	499,216	265	3,465	1,533	982,738
\$500,000 under \$1,000,000	1,601	1,079,072	6,091	2,545	1,186	1,706,731	1,227	106,731	1,486	221,703	112	4,033	514	429,588
\$1,000,000 or more.....	530	1,093,346	2,028	865	410	70,843	410	108,339	509	306,654	112	4,033	514	429,588
<b>Total nontaxable, returns.....</b>	<b>1,513,431</b>	<b>6,810,303</b>	<b>5,611,479</b>	<b>2,425,525</b>	<b>629,682</b>	<b>2,099,037</b>	<b>382,487</b>	<b>-73,561</b>	<b>247,975</b>	<b>222,585</b>	<b>27,275</b>	<b>64,697</b>	<b>335,298</b>	<b>358,072</b>
<b>All returns: summary</b>														
Under \$5,000.....	758,570	1,698,355	2,780,122	1,178,850	315,098	845,379	250,349	-345,695	101,115	166,920	11,097	21,238	133,767	102,321
\$5,000 under \$10,000	1,586,134	11,701,762	5,825,315	2,525,511	749,749	3,569,083	245,996	370,950	270,397	288,241	20,442	27,002	45,989	541,102
\$10,000 under \$15,000	928,078	3,474,616	1,374,753	1,423,866	473,367	3,832,387	173,673	457,208	255,088	313,005	19,129	11,842	37,934	589,626
\$15,000 under \$20,000	501,068	8,695,299	1,790,318	746,461	299,998	3,048,231	110,094	492,311	160,594	407,716	17,552	27,021	23,221	483,265
\$20,000 or more.....	1,027,042	44,716,767	3,737,890	1,552,189	586,634	13,926,506	371,367	5,165,130	539,890	3,459,352	51,623	176,592	682,694	7,209,480

Footnotes at end of table.



**Table 4.2—Joint Returns With at Least One Taxpayer Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued**

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

Size of adjusted gross income	Domestic and foreign dividends received - Continued		Interest received		Pensions and annuities		Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss			
	Number of returns	Amount	Number of returns	Amount	Total	In adjusted gross income		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
						(15)	(16)							(17)
<b>All returns, total.....</b>	<b>1,481,087</b>	<b>8,659,534</b>	<b>4,225,993</b>	<b>17,239,777</b>	<b>2,378,320</b>	<b>13,299,655</b>	<b>2,302,852</b>	<b>12,515,497</b>	<b>1,120,003</b>	<b>2,866,300</b>	<b>157,130</b>	<b>745,356</b>	<b>108,195</b>	<b>511,638</b>
Under \$2,000	19,998	33,908	23,601	183,828	25,959	77,769	20,073	28,698	52,618	-58,459	2,321	13,855	796	-4,072
\$2,000 under \$4,000	37,673	27,621	22,960	323,434	110,655	257,517	99,012	198,876	51,737	198,876	5,250	36,814	1,142	36,814
\$4,000 under \$6,000	97,704	93,542	446,007	819,733	308,908	818,870	295,463	710,347	128,057	110,156	3,834	9,654	3,910	9,654
\$6,000 under \$8,000	127,484	111,204	589,098	1,405,451	359,358	1,369,942	355,492	1,300,156	122,578	7,686	7,686	8,337	4,427	8,337
\$8,000 under \$10,000	150,518	199,988	508,619	1,439,781	339,353	1,421,804	329,752	1,384,542	120,379	202,928	18,221	12,339	11,747	2,828
\$10,000 under \$12,000	126,817	190,136	403,579	1,261,240	242,764	1,355,989	236,629	1,280,665	86,521	153,911	11,498	16,149	3,604	6,457
\$12,000 under \$14,000	99,392	212,633	320,926	1,143,937	189,202	1,115,167	137,364	1,069,603	79,273	167,647	7,294	29,007	6,645	23,877
\$14,000 under \$16,000	81,000	223,498	236,809	869,392	144,805	1,008,814	137,709	926,999	46,197	3,190	3,190	3,190	4,901	3,881
\$16,000 under \$18,000	68,193	182,979	202,232	902,080	120,734	726,152	116,303	680,842	58,256	153,218	9,953	25,396	1,312	9,925
\$18,000 under \$20,000	75,339	187,966	164,902	879,560	87,690	628,049	86,043	610,066	46,195	109,193	7,816	41,328	1,972	4,290
\$20,000 under \$25,000	134,200	485,974	286,262	1,477,986	146,887	1,178,320	143,575	1,124,272	10,375	20,937	10,375	20,937	12,224	30,933
\$25,000 under \$30,000	109,857	528,298	214,022	1,249,100	96,994	1,060,171	94,921	1,013,093	60,232	179,329	14,254	82,226	12,228	44,640
\$30,000 under \$50,000	190,130	1,392,881	309,516	1,461,995	139,794	1,481,294	136,597	1,438,057	104,375	489,801	29,880	173,109	18,158	107,450
\$50,000 under \$100,000	113,358	1,644,227	338,050	1,635,893	48,716	560,228	47,571	523,856	55,296	439,637	13,261	81,976	16,173	90,890
\$100,000 under \$200,000	36,036	1,223,709	40,264	672,895	12,524	165,446	12,442	157,981	18,446	219,811	5,401	78,038	6,746	76,233
\$200,000 under \$500,000	11,347	900,686	12,027	344,126	3,357	59,081	3,295	54,446	5,642	96,543	2,371	74,861	2,699	54,664
\$500,000 under \$1,000,000	1,530	479,625	1,588	88,524	470	10,497	465	9,495	15,549	34,991	403	34,991	471	24,537
\$1,000,000 or more	511	429,491	524	80,822	150	4,505	146	3,502	266	7,113	141	42,769	168	39,069
<b>Taxable returns, total.....</b>	<b>1,237,469</b>	<b>8,344,892</b>	<b>3,059,234</b>	<b>14,915,775</b>	<b>1,698,278</b>	<b>11,139,915</b>	<b>1,657,601</b>	<b>10,646,411</b>	<b>789,386</b>	<b>2,580,378</b>	<b>138,918</b>	<b>719,192</b>	<b>94,035</b>	<b>504,298</b>
Under \$2,000	802	8,570	1,343	16,691	111	176	111	169	111	7905	609	594	27	528
\$2,000 under \$4,000	11	921	11	22,121	11	11	11	11	11	11	11	11	11	11
\$4,000 under \$6,000	3,306	118,813	3,306	701,641	173,698	641,138	173,649	625,349	56,639	48,712	3,802	7,708	9	76
\$6,000 under \$8,000	62,085	159,648	460,794	1,321,692	307,822	1,267,977	298,221	1,234,799	96,542	140,855	14,697	7,141	7,203	547
\$8,000 under \$10,000	116,922	171,418	385,433	1,170,147	232,440	1,269,457	226,305	1,209,704	83,411	145,549	11,488	16,114	3,604	6,457
\$12,000 under \$14,000	99,195	210,963	313,913	1,082,135	185,591	1,106,168	183,753	1,060,795	75,311	169,034	7,287	28,803	6,645	23,877
\$14,000 under \$16,000	79,852	216,912	233,774	857,275	143,943	1,007,751	136,847	919,087	44,643	121,373	7,171	3,190	4,901	3,981
\$16,000 under \$18,000	68,169	162,146	201,974	901,606	120,734	726,152	116,303	680,842	58,098	152,865	9,953	25,396	1,289	9,925
\$18,000 under \$20,000	74,968	167,657	161,969	852,451	85,530	609,602	83,863	108,620	45,843	108,620	7,816	41,328	1,972	4,290
\$20,000 under \$25,000	133,540	479,625	285,256	2,468,044	146,589	1,178,002	143,277	1,124,172	84,863	180,459	10,375	20,937	11,903	28,795
\$25,000 under \$30,000	109,773	528,278	213,733	1,248,669	96,994	1,060,171	94,921	1,013,093	60,147	253,902	14,254	82,226	12,228	44,640
\$30,000 under \$50,000	190,116	1,392,872	309,350	2,455,960	139,794	1,481,294	136,597	1,438,057	104,302	489,622	29,879	173,108	18,132	107,034
\$50,000 under \$100,000	113,069	1,642,023	337,712	1,630,710	48,619	559,987	47,474	523,616	55,141	438,325	13,261	81,976	16,038	90,900
\$100,000 under \$200,000	35,974	1,221,844	40,168	672,859	12,503	164,955	12,421	157,490	16,794	219,609	5,401	78,038	6,746	76,233
\$200,000 under \$500,000	11,346	990,621	12,026	344,091	3,357	59,081	3,295	54,446	5,641	96,513	2,371	74,861	2,699	54,664
\$500,000 under \$1,000,000	1,529	400,765	1,585	88,289	470	10,497	465	9,495	800	34,991	403	34,991	471	24,537
\$1,000,000 or more	511	429,491	524	80,822	150	4,505	146	3,502	266	7,113	141	42,769	168	39,069
<b>Total nontaxable, returns.....</b>	<b>243,618</b>	<b>314,643</b>	<b>1,166,759</b>	<b>2,324,002</b>	<b>680,042</b>	<b>2,159,740</b>	<b>645,251</b>	<b>1,869,086</b>	<b>330,617</b>	<b>285,921</b>	<b>18,212</b>	<b>26,165</b>	<b>14,160</b>	<b>7,340</b>
All returns, summary	90,576	87,319	525,409	753,342	232,329	582,000	208,362	436,339	160,914	408,530	10,902	24,438	888	3,759
Under \$5,000	342,000	478,945	1,369,676	3,418,895	911,904	3,363,941	891,430	3,186,281	314,455	498,530	26,410	16,943	20,006	7,452
\$5,000 under \$10,000	268,768	537,395	855,558	2,876,958	511,625	2,971,262	500,451	2,821,723	195,398	392,381	33,025	46,555	13,103	33,025
\$10,000 under \$15,000	181,973	459,816	472,450	2,179,251	273,570	1,862,909	263,597	1,746,452	121,046	314,222	20,718	68,515	5,331	6,504
\$15,000 under \$20,000	596,969	7,096,058	1,002,260	8,011,341	448,892	4,519,543	439,012	4,324,703	328,190	1,701,366	76,086	588,906	68,867	468,415

Footnotes at end of table.

Table 4.2—Joint Returns With at Least One Taxpayer Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	All others sources net income less loss <sup>a</sup>			Total statutory adjustments		Returns with zero bracket amount only		Returns with itemized deductions					Taxable income					
	Number of returns	Amount	(30)	Number of returns	Amount	(31)	Amount	Number of returns	Zero bracket amount	(34)	Number of returns	Total itemized deductions	Zero bracket amount		Excess itemized deductions		Number of returns	Amount
													Number of returns	Amount	Number of returns	Amount		
<b>All returns, total.....</b>	<b>569,420</b>	<b>171,934</b>	<b>383,464</b>	<b>810,667</b>	<b>3,288,533</b>	<b>9,560,771</b>	<b>9,399,611</b>	<b>1,196,536</b>	<b>1,174,727</b>	<b>3,669,024</b>	<b>1,196,468</b>	<b>5,570,778</b>	<b>4,463,260</b>	<b>60,457,959</b>				
Under \$2,000	15,545	-289,014	5,383	21,318	214,335	—	*2,042	*595	—	—	*595	*138	—	—				
\$2,000 under \$4,000	16,097	—	10,307	33,102	524,520	168,644	105,209	26,418	*1,632	185	26,418	8,493	215,968	168,629				
\$4,000 under \$6,000	34,943	28,352	11,251	26,059	59,887	1,240,990	105,209	26,418	1,040	—	26,418	20,672	560,049	1,308,772				
\$6,000 under \$8,000	38,802	2,848	36,810	59,887	632,841	2,017,266	293,022	59,160	1,855	—	59,160	89,054	692,001	2,906,826				
\$8,000 under \$10,000	42,428	27,279	25,669	36,891	466,020	1,491,266	459,297	87,165	1,665	—	87,165	160,529	553,185	3,262,505				
\$10,000 under \$12,000	37,616	12,975	18,737	14,955	344,584	1,102,669	456,745	92,397	92,335	—	92,335	161,074	336,919	3,412,508				
\$12,000 under \$14,000	63,093	89,035	32,536	61,686	274,005	876,816	382,572	74,494	74,494	—	74,494	136,332	348,999	3,455,948				
\$14,000 under \$16,000	40,117	12,026	25,112	26,430	172,942	76,430	351,720	76,490	60,033	—	76,490	106,952	248,075	2,927,326				
\$16,000 under \$18,000	30,143	12,528	22,592	36,239	156,679	507,773	334,656	60,032	60,032	—	60,032	142,554	218,710	2,997,684				
\$18,000 under \$20,000	16,930	4,876	14,625	11,685	373,392	373,392	333,959	57,282	56,824	—	56,824	150,657	173,509	2,684,200				
\$20,000 under \$25,000	48,719	11,833	33,535	55,290	177,075	566,640	649,340	119,219	118,916	—	119,219	267,839	295,991	5,543,245				
\$25,000 under \$30,000	62,520	40,215	34,689	69,407	93,024	297,677	753,696	128,169	128,159	—	128,169	343,555	221,183	5,109,827				
\$30,000 under \$50,000	65,668	99,881	64,637	151,119	98,453	315,050	1,601,645	215,931	215,926	—	215,931	910,673	314,379	9,919,043				
\$50,000 under \$100,000	36,217	69,232	34,733	123,794	14,683	48,982	1,452,845	125,455	125,195	—	125,455	1,051,229	139,878	7,897,082				
\$100,000 under \$200,000	11,907	34,851	9,680	48,051	1,314	4,204	913,218	39,338	39,309	—	39,338	787,348	40,623	4,484,128				
\$200,000 under \$500,000	3,879	11,906	2,581	19,199	251	803	686,910	11,928	11,918	—	11,928	648,743	12,166	2,795,092				
\$500,000 under \$1,000,000	586	1,082	309	4,456	15	48	276,110	1,589	1,581	—	1,589	271,027	1,596	806,705				
\$1,000,000 or more	220	2,054	84	1,342	6	19	315,565	524	520	—	524	313,908	526	778,238				
<b>Taxable returns, total.....</b>	<b>470,783</b>	<b>381,549</b>	<b>337,195</b>	<b>690,669</b>	<b>2,228,788</b>	<b>7,131,870</b>	<b>8,513,767</b>	<b>1,057,124</b>	<b>1,056,698</b>	<b>3,380,500</b>	<b>1,057,056</b>	<b>5,131,052</b>	<b>3,285,486</b>	<b>57,358,627</b>				
Under \$2,000	**696	**—45,982	14	119	—	—	—	—	—	—	—	—	—	—				
\$2,000 under \$4,000	—	—	9	65	—	—	—	—	—	—	—	—	—	—				
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—				
\$6,000 under \$8,000	14,620	-2,584	26,189	38,787	333,802	1,068,166	**63,428	**18,211	18,198	—	**18,211	**5,153	**3,316	**10,537				
\$8,000 under \$10,000	35,322	26,340	19,086	23,111	449,034	1,436,909	324,613	62,446	62,446	—	62,446	44,786	511,480	1,658,953				
\$10,000 under \$12,000	36,835	12,218	17,668	12,947	339,351	1,085,923	324,801	76,111	76,111	—	76,111	81,156	415,462	3,319,969				
\$12,000 under \$14,000	62,976	89,457	32,536	61,686	273,298	874,554	317,560	70,644	70,644	—	70,644	91,499	343,942	3,433,057				
\$14,000 under \$16,000	44,117	12,026	24,707	25,657	170,499	545,597	333,493	74,998	74,998	—	74,998	93,500	245,497	2,903,176				
\$16,000 under \$18,000	30,142	13,289	22,992	36,239	158,678	507,770	332,892	59,643	59,643	—	59,643	142,035	216,321	2,992,432				
\$18,000 under \$20,000	16,921	4,876	14,290	11,676	373,363	373,363	285,949	54,358	54,358	—	54,358	171,003	171,003	2,673,234				
\$20,000 under \$25,000	48,358	14,042	33,494	55,207	176,743	565,577	626,698	118,239	118,239	—	118,239	248,333	294,977	5,530,404				
\$25,000 under \$30,000	62,436	39,861	34,605	67,219	92,828	297,050	752,212	128,076	128,066	—	128,076	342,368	220,894	5,103,800				
\$30,000 under \$50,000	65,590	99,411	64,629	151,107	98,443	315,018	1,597,568	215,770	215,765	—	215,770	907,112	314,208	9,916,977				
\$50,000 under \$100,000	36,201	69,379	34,732	123,790	14,536	46,512	1,445,421	125,318	125,036	—	125,318	1,044,459	139,572	7,892,176				
\$100,000 under \$200,000	11,866	34,221	9,670	48,036	1,314	4,204	911,229	39,242	39,213	—	39,242	785,676	40,352	4,744,222				
\$200,000 under \$500,000	3,878	11,905	2,581	19,199	251	803	686,689	11,928	11,917	—	11,928	648,526	12,168	2,795,087				
\$500,000 under \$1,000,000	585	1,095	309	4,456	13	42	275,618	1,588	1,580	—	1,588	270,538	1,593	805,182				
\$1,000,000 or more	220	2,054	84	1,342	6	19	315,585	524	520	—	524	313,908	526	778,238				
<b>Total nontaxable, returns.....</b>	<b>98,637</b>	<b>-209,615</b>	<b>46,269</b>	<b>119,998</b>	<b>1,059,745</b>	<b>2,428,901</b>	<b>885,845</b>	<b>139,412</b>	<b>118,029</b>	<b>288,524</b>	<b>139,412</b>	<b>439,726</b>	<b>1,177,774</b>	<b>3,099,332</b>				
All returns, summary	41,908	-280,312	16,963	56,653	428,251	556,141	60,124	14,524	*7,776	*7,181	14,524	13,647	436,027	563,322				
\$5,000 under \$10,000	105,907	49,753	72,651	120,304	1,409,466	4,362,023	830,467	176,640	165,710	—	176,640	265,239	1,575,176	7,083,610				
\$10,000 under \$15,000	127,528	114,800	62,836	89,674	716,553	2,292,970	1,029,407	211,525	208,500	—	211,525	352,527	925,103	8,467,198				
\$15,000 under \$20,000	64,371	16,639	50,766	71,377	349,442	1,118,214	830,245	151,626	151,167	—	151,626	345,042	500,609	7,010,467				
\$20,000 or more	229,706	271,054	180,248	472,658	384,821	1,231,423	6,649,349	642,221	641,524	—	642,221	4,594,323	1,026,345	37,333,361				

Footnotes at end of table.

Table 4.2—Joint Returns With at Least One Taxpayer Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax credits													
	Income tax before credits		Total		Credit for the elderly		Earned income credit used to offset income tax before credits		General tax credit		Personal exemption credit			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>All returns, total</b> .....	<b>3,681,288</b>	<b>13,529,685</b>	<b>3,681,287</b>	<b>849,931</b>	<b>145,992</b>	<b>29,324</b>	<b>*5,740</b>	<b>*119</b>	<b>3,681,287</b>	<b>539,989</b>	<b>1,892,151</b>	<b>326,434</b>	<b>1,789,136</b>	<b>213,555</b>
Under \$2,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	**	**	—	—	—	—	—	—	—	—	—	—	—	—
<b>Taxable returns, total</b> .....	<b>3,284,078</b>	<b>13,466,529</b>	<b>3,284,077</b>	<b>786,775</b>	<b>107,772</b>	<b>22,296</b>	<b>*5,087</b>	<b>*102</b>	<b>3,284,077</b>	<b>508,329</b>	<b>1,885,444</b>	<b>325,397</b>	<b>1,398,833</b>	<b>182,931</b>
Under \$2,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$50,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	**	**	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total nontaxable, returns</b> .....	<b>397,210</b>	<b>63,156</b>	<b>397,210</b>	<b>63,156</b>	<b>38,220</b>	<b>7,028</b>	<b>*653</b>	<b>*117</b>	<b>397,210</b>	<b>31,660</b>	<b>6,707</b>	<b>1,036</b>	<b>390,503</b>	<b>30,624</b>
All returns, summary														
Under \$5,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 or more	**	**	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 4.2—Joint Returns With at Least One Taxpayer Age 65 or Over: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Income tax after credits		Additional tax for tax preferences		Total income tax		All other taxes		Earned income credit used to offset all other taxes		Total tax liability		Earned income credit, refundable portion	
	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	Number of returns (65)	Amount (66)	Number of returns (67)	Amount (68)	Number of returns (69)	Amount (70)
<b>All returns, total</b> .....	3,281,344	12,679,754	89,034	285,022	3,287,461	12,964,776	757,845	369,990	12,213	2,137	3,496,602	13,332,630	59,749	11,298
Under \$2,000	**	**	1,540	7,486	1,541	7,500	20,956	3,302	*220	*33	22,136	10,769	12,234	1,571
\$2,000 under \$4,000	**	**	1,111	*208	*11	*11	66,774	11,264	7,169	1,466	60,077	11,264	14,775	3,026
\$4,000 under \$6,000	**2,600	**287	*716	*1,614	*3,315	*1,887	76,253	15,766	*2,317	*400	77,643	17,253	18,325	4,862
\$6,000 under \$8,000	351,976	34,881	*35	*686	352,011	35,567	89,007	19,220	*2,507	*237	393,351	54,550	*14,415	*1,839
\$8,000 under \$10,000	511,480	140,269	**	**	511,480	140,269	64,514	17,465	**	**	419,726	156,567	**	**
\$10,000 under \$12,000	415,087	259,173	*404	*1,165	415,490	260,338	48,769	17,465	**	**	277,802	277,802	**	**
\$12,000 under \$14,000	343,942	338,943	*101	*48	343,942	338,991	47,379	22,747	**	**	345,278	361,738	**	**
\$14,000 under \$16,000	245,496	322,067	*602	*646	245,497	322,713	42,130	16,714	**	**	247,669	339,427	**	**
\$16,000 under \$18,000	217,439	275,111	*656	*3,140	218,321	278,252	29,946	16,879	**	**	218,688	395,131	**	**
\$18,000 under \$20,000	170,998	363,536	4,240	4,753	171,034	368,289	34,683	19,280	**	**	171,807	387,569	**	**
\$20,000 under \$25,000	293,332	866,576	6,395	2,381	294,982	868,957	45,075	29,742	**	**	295,314	898,699	**	**
\$25,000 under \$30,000	220,876	914,437	8,528	5,754	220,904	920,191	47,064	32,799	**	**	221,193	952,989	**	**
\$30,000 under \$50,000	313,867	2,190,957	23,966	35,292	314,213	2,226,249	74,600	69,817	**	**	314,322	2,296,065	**	**
\$50,000 under \$100,000	139,531	2,530,563	22,443	59,515	139,854	2,590,097	49,131	53,260	**	**	140,047	2,643,357	**	**
\$100,000 under \$200,000	40,460	1,915,834	9,314	52,643	40,556	1,968,477	15,514	19,844	**	**	40,587	1,984,844	**	**
\$200,000 under \$500,000	12,147	1,449,694	3,270	15,125	12,179	1,501,055	6,126	6,126	**	**	12,180	1,507,180	**	**
\$500,000 under \$1,000,000	1,588	474,379	567	2,427	1,601	499,106	681	1,047	**	**	1,602	500,153	**	**
\$1,000,000 or more	525	503,027	226	33,604	530	536,631	244	641	**	**	530	537,272	**	**
<b>Taxable returns, total</b> .....	3,281,344	12,679,754	89,034	285,022	3,287,461	12,964,776	540,108	325,817	*2	*2	3,287,461	13,290,593	-	-
Under \$2,000	**	**	1,540	7,486	1,541	7,500	**144	**136	**	**	1,541	7,631	**	**
\$2,000 under \$4,000	**	**	*11	*208	*11	*208	**	**	**	**	*11	*213	**	**
\$4,000 under \$6,000	**2,600	**287	*716	*1,614	*3,315	*1,887	*716	*117	**	**	*3,315	*2,034	**	**
\$6,000 under \$8,000	351,976	34,881	*35	*686	352,011	35,567	47,205	12,318	**	**	352,011	47,886	**	**
\$8,000 under \$10,000	511,480	140,269	**	**	511,480	140,269	61,542	15,438	**	**	511,480	155,707	**	**
\$10,000 under \$12,000	415,087	259,173	*404	*1,165	415,490	260,338	44,533	15,924	**	**	415,490	276,261	**	**
\$12,000 under \$14,000	343,942	338,943	*101	*48	343,942	338,991	46,043	21,999	**	**	343,942	360,990	**	**
\$14,000 under \$16,000	245,496	322,067	*602	*646	245,497	322,713	39,958	16,877	**	**	245,497	338,790	**	**
\$16,000 under \$18,000	217,439	275,111	*656	*3,140	218,321	278,252	39,579	18,499	**	**	218,321	394,751	**	**
\$18,000 under \$20,000	170,998	363,536	4,240	4,753	171,034	368,289	33,910	18,677	**	**	171,034	386,965	**	**
\$20,000 under \$25,000	293,332	866,576	6,395	2,381	294,982	868,957	46,743	29,437	**	**	294,982	898,394	**	**
\$25,000 under \$30,000	220,876	914,437	8,528	5,754	220,904	920,191	46,775	32,380	**	**	220,904	952,571	**	**
\$30,000 under \$50,000	313,867	2,190,957	23,966	35,292	314,213	2,226,249	74,491	69,701	**	**	314,213	2,295,950	**	**
\$50,000 under \$100,000	139,531	2,530,563	22,443	59,515	139,854	2,590,097	49,938	52,078	**	**	140,047	2,643,357	**	**
\$100,000 under \$200,000	40,460	1,915,834	9,314	52,643	40,556	1,968,477	15,933	19,844	**	**	40,556	2,084,801	**	**
\$200,000 under \$500,000	12,147	1,449,694	3,270	15,125	12,179	1,501,055	5,193	6,125	**	**	12,179	1,507,180	**	**
\$500,000 under \$1,000,000	1,588	474,379	567	2,427	1,601	499,106	680	1,046	**	**	1,601	500,152	**	**
\$1,000,000 or more	525	503,027	226	33,604	530	536,631	244	641	**	**	530	537,272	**	**
<b>Total nontaxable, returns</b> .....	-	-	-	-	-	-	217,737	44,173	12,211	2,136	209,141	42,037	59,749	11,298
<b>All returns, summary:</b>														
Under \$5,000	**	**	1,560	7,837	1,561	7,851	130,310	23,971	8,555	1,775	123,627	30,047	40,172	8,172
\$5,000 under \$10,000	**	**	*742	*2,157	*742	*2,157	187,194	43,136	3,658	362	194,032	220,355	19,577	3,127
\$10,000 under \$15,000	**866,056	**175,438	*900	*768,710	*900	*768,710	121,265	48,595	**	**	904,283	819,174	**	**
\$15,000 under \$20,000	496,197	890,120	11,103	7,983	497,116	898,103	81,642	44,390	**	**	498,885	942,493	**	**
\$20,000 or more	1,022,326	10,845,487	74,729	265,276	1,024,819	11,110,763	237,434	209,798	**	**	1,025,775	11,320,560	**	**

\* Estimate should be used with caution because of the small number of sample returns on which it is based.  
 \*\* Data combined to avoid disclosure of information for specific taxpayers.  
 † Consists of business and profession, farm, partnership, and Small Business Corporation net profit less loss.  
 ‡ Consists of State Income tax refunds, alimony received, and other income less loss.  
 § Less than \$500.  
 NOTE: Detail may not add to total because of rounding.

**Table 4.3—Returns of Taxpayers Age 65 or Over With Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income**

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

Size of adjusted gross income	Total itemized deductions		Medical and dental expense deduction		Taxes paid deduction		Interest paid deduction			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total		Home mortgage interest	
							Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>All returns, total</b> .....	<b>1,908,533</b>	<b>13,910,725</b>	<b>1,726,007</b>	<b>2,788,977</b>	<b>1,893,716</b>	<b>4,863,834</b>	<b>1,031,020</b>	<b>1,930,910</b>	<b>611,514</b>	<b>806,232</b>
Under \$2,000 .....	4,211	11,398	4,211	1,002	4,211	6,234	3,583	484	3,583	188
\$2,000 under \$4,000 .....	14,365	72,011	10,997	18,487	14,365	44,528	4,958	4,297	1,851	11,676
\$4,000 under \$6,000 .....	111,066	420,011	108,622	203,249	111,066	105,590	50,122	38,010	26,872	21,857
\$6,000 under \$8,000 .....	152,862	642,609	141,274	257,938	142,168	132,614	71,930	104,431	48,432	77,984
\$8,000 under \$10,000 .....	162,296	724,325	151,547	314,501	161,569	196,950	81,009	90,497	61,423	66,967
\$10,000 under \$12,000 .....	148,118	708,802	135,604	298,682	146,369	161,219	86,567	116,403	58,082	67,565
\$12,000 under \$14,000 .....	152,516	748,144	142,784	269,574	152,075	183,653	69,206	81,386	39,097	47,658
\$14,000 under \$16,000 .....	120,526	568,290	115,716	162,455	120,300	173,237	70,107	83,176	44,139	42,415
\$16,000 under \$18,000 .....	103,074	584,879	98,148	142,753	103,074	165,318	50,661	62,000	35,794	37,986
\$18,000 under \$20,000 .....	95,773	486,196	79,210	156,370	95,773	161,543	50,082	62,344	27,178	33,628
\$20,000 under \$25,000 .....	184,715	1,062,288	167,394	245,014	184,715	385,198	98,195	143,002	61,912	71,636
\$25,000 under \$30,000 .....	158,721	948,048	145,492	153,605	158,721	402,947	107,154	147,970	62,358	86,179
\$30,000 under \$50,000 .....	276,521	2,083,240	241,258	285,408	275,793	882,084	161,807	321,812	86,943	125,210
\$50,000 under \$100,000 .....	158,481	1,943,118	132,391	174,623	158,275	846,184	85,803	256,176	38,633	76,689
\$100,000 under \$200,000 .....	47,755	1,174,036	38,068	67,948	47,724	498,566	28,560	182,832	11,200	32,238
\$200,000 under \$500,000 .....	14,743	906,540	11,245	30,748	14,736	310,791	9,397	125,781	3,401	13,228
\$500,000 under \$1,000,000 .....	2,070	370,416	1,527	5,236	2,063	103,148	1,372	53,045	454	2,001
\$1,000,000 or more .....	720	456,373	519	1,385	719	104,030	507	57,263	162	1,126
<b>All returns, summary</b>										
Under \$5,000 .....	67,528	265,897	64,118	111,639	67,528	93,730	28,302	20,220	22,756	14,595
\$5,000 under \$10,000 .....	377,272	1,604,457	352,533	683,538	365,851	392,186	183,300	217,499	119,405	154,076
\$10,000 under \$15,000 .....	357,249	1,698,120	334,586	624,931	354,833	429,795	190,310	237,100	117,469	133,415
\$15,000 under \$20,000 .....	262,758	1,398,191	236,876	404,902	262,758	415,175	136,313	168,209	86,821	95,837
\$20,000 or more .....	843,726	8,944,060	737,894	963,967	842,746	3,532,948	492,795	1,287,882	265,063	408,308

Size of adjusted gross income	Contributions deduction		Miscellaneous deductions				Excess itemized deductions	
	Number of returns	Amount	Total		Net casualty or theft loss		Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount		
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>All returns, total</b> .....	<b>1,782,325</b>	<b>3,303,563</b>	<b>1,580,122</b>	<b>1,023,439</b>	<b>100,445</b>	<b>179,985</b>	<b>1,902,437</b>	<b>8,538,236</b>
Under \$2,000 .....	4,177	3,659	3,083	18	—	—	4,211	11,539
\$2,000 under \$4,000 .....	8,160	4,340	4,918	359	—	—	14,365	33,362
\$4,000 under \$6,000 .....	96,775	61,340	99,083	11,822	2,572	560	107,699	156,755
\$6,000 under \$8,000 .....	138,842	131,579	116,584	16,047	688	2,167	152,862	242,619
\$8,000 under \$10,000 .....	142,837	95,101	123,488	27,276	8,562	12,496	162,296	274,203
\$10,000 under \$12,000 .....	132,352	109,268	117,391	23,230	6,609	5,292	145,723	295,428
\$12,000 under \$14,000 .....	141,958	174,351	123,810	39,180	6,012	2,778	152,516	337,354
\$14,000 under \$16,000 .....	115,162	124,681	100,966	24,740	3,946	523	120,260	228,593
\$16,000 under \$18,000 .....	91,722	106,601	85,001	108,207	7,260	87,710	103,074	298,258
\$18,000 under \$20,000 .....	85,841	80,723	75,954	25,216	2,509	3,597	95,773	219,663
\$20,000 under \$25,000 .....	181,850	228,720	157,745	60,355	9,659	7,861	184,715	539,766
\$25,000 under \$30,000 .....	154,671	165,879	139,256	77,647	16,625	7,151	158,721	470,687
\$30,000 under \$50,000 .....	270,041	436,623	241,399	157,313	18,106	19,128	276,521	1,259,588
\$50,000 under \$100,000 .....	154,103	482,155	133,712	183,980	11,853	14,000	158,414	1,469,787
\$100,000 under \$200,000 .....	46,586	313,691	41,700	111,000	3,879	7,056	47,755	1,029,819
\$200,000 under \$500,000 .....	14,498	351,096	13,407	88,125	1,724	6,417	14,742	862,248
\$500,000 under \$1,000,000 .....	2,038	172,394	1,949	36,593	312	2,019	2,070	364,288
\$1,000,000 or more .....	712	261,363	676	32,332	129	1,231	720	454,279
<b>All returns, summary</b>								
Under \$5,000 .....	54,512	36,661	54,930	3,647	562	325	64,161	107,977
\$5,000 under \$10,000 .....	336,279	259,359	292,226	51,875	11,260	14,899	377,272	600,502
\$10,000 under \$15,000 .....	328,452	336,571	289,943	69,722	12,621	8,070	354,588	707,850
\$15,000 under \$20,000 .....	238,583	259,053	213,179	150,851	13,715	91,830	262,758	671,446
\$20,000 or more .....	824,499	2,411,920	729,844	747,343	62,287	64,862	843,658	6,450,461

\*Estimate should be used with caution because of the small number of sample returns on which it is based  
 NOTE: Detail may not add to total because of rounding

Table 4.4 — Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns (1)	Adjusted gross income less deficit (2)	Exemptions (3)		Exemptions for age 65 or over (4)		Salaries and wages (5)		Total net profit less loss from business activities (6)		Sales of capital assets net gain less loss (7)		Sales of property other than capital assets net gain less loss (8)		Domestic and foreign dividends received (9)	
			Total number of exemptions	Number of exemptions	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b> .....	<b>689,246</b>	<b>7,352,500</b>	<b>1,611,761</b>	<b>507,533</b>	<b>192,022</b>	<b>1,116,584</b>	<b>85,489</b>	<b>88,479</b>	<b>119,412</b>	<b>91,290</b>	<b>4,951</b>	<b>—2,296</b>	<b>202,860</b>	<b>286,232</b>		
Under \$2,000	3,624	12,790	3,624	—	—	—	—	—	—	—	—	—	—			
\$2,000 under \$4,000	97,547	489,553	191,805	88,968	21,960	50,723	10,492	3,081	18,463	6,642	3,515	—2,893	17,182			
\$4,000 under \$6,000	188,976	1,353,908	406,036	162,781	28,796	102,330	15,828	15,605	27,602	4,910	—	—	46,911			
\$6,000 under \$8,000	139,295	1,233,424	330,623	121,908	31,663	177,694	16,363	32,382	25,367	35,887	48	—91	49,385			
\$8,000 under \$10,000	89,917	988,691	259,777	77,378	26,439	117,629	12,517	19,017	15,714	1,881	226	105	27,078			
\$10,000 under \$12,000	48,881	629,624	130,984	32,316	15,738	50,434	10,261	5,624	9,444	8,005	24	21	8,928			
\$12,000 under \$14,000	36,500	539,608	91,989	15,826	8,875	38,755	2,150	585	5,077	183	24	—	9,762			
\$14,000 under \$16,000	16,123	276,666	36,267	2,913	8,578	13,513	2,459	2,537	92	113	365	1230	7,812			
\$16,000 under \$18,000	12,011	225,240	25,541	337	9,417	78,021	2,234	388	752	169	—	—	3,635			
\$18,000 under \$20,000	28,099	617,277	68,887	1,613	17,301	153,882	6,474	1,011	7,189	1,180	83	61	11,909			
\$20,000 under \$25,000	9,009	240,438	20,051	782	6,799	83,225	2,124	4,057	661	611	363	—976	7,850			
\$25,000 under \$30,000	17,695	640,992	41,841	2,354	9,841	141,225	3,672	7,057	7,873	20,891	188	77	10,926			
\$30,000 under \$50,000	1,494	86,328	4,164	336	1,029	17,303	863	3,512	1,110	7,274	120	13	1,407			
\$50,000 under \$100,000	1,496	7,600	3,354	19	135	1,714	39	926	55	926	19	—	56			
\$100,000 under \$200,000	16	4,164	28	1	6	498	13	16	13	2,719	—	—	16			
\$200,000 under \$500,000	3	2,194	6	1	—	—	—	—	—	—	—	—	3			
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—			
<b>Taxable returns, total</b> .....	<b>573,724</b>	<b>6,629,944</b>	<b>1,323,206</b>	<b>399,105</b>	<b>161,396</b>	<b>1,019,329</b>	<b>68,481</b>	<b>96,532</b>	<b>102,962</b>	<b>73,804</b>	<b>4,951</b>	<b>—2,296</b>	<b>184,072</b>	<b>246,280</b>		
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$2,000 under \$4,000	44,944	235,966	86,804	41,860	5,957	17,047	3,397	1,073	11,702	3,755	—	—	10,253			
\$4,000 under \$6,000	144,155	1,035,401	276,579	121,874	20,416	72,383	8,351	21,481	19,537	1,260	3,515	—2,893	33,758			
\$6,000 under \$8,000	129,467	1,149,200	297,313	108,254	26,114	151,775	15,269	32,005	24,299	35,302	48	—91	48,365			
\$8,000 under \$10,000	85,597	942,524	243,266	70,619	26,071	113,075	11,501	18,972	15,158	1,547	226	105	23,863			
\$10,000 under \$12,000	48,881	629,624	130,984	32,316	15,738	50,434	10,261	5,624	9,444	8,005	24	21	8,928			
\$12,000 under \$14,000	36,500	539,608	91,989	15,826	8,875	38,755	2,150	585	5,077	183	24	—	9,762			
\$14,000 under \$16,000	15,797	271,389	35,615	2,913	8,252	48,354	2,133	3,129	92	113	365	1,230	7,812			
\$16,000 under \$18,000	12,011	225,240	25,541	337	8,417	78,021	2,234	388	752	169	—	—	3,635			
\$18,000 under \$20,000	28,099	617,277	68,887	1,613	17,301	153,882	6,474	1,011	7,189	1,180	83	61	11,909			
\$20,000 under \$25,000	9,009	240,438	20,051	782	6,799	83,225	2,124	4,057	661	611	363	—976	7,850			
\$25,000 under \$30,000	17,695	640,992	41,841	2,354	9,841	141,225	3,672	7,057	7,873	20,891	188	77	10,926			
\$30,000 under \$50,000	1,494	86,328	4,164	336	1,029	17,303	863	3,512	1,110	7,274	120	13	1,407			
\$50,000 under \$100,000	1,496	7,600	3,354	19	135	1,714	39	926	55	926	19	—	56			
\$100,000 under \$200,000	16	4,164	28	1	6	498	13	16	13	2,719	—	—	16			
\$200,000 under \$500,000	3	2,194	6	1	—	—	—	—	—	—	—	—	3			
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—			
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—			
<b>Total nontaxable returns</b> .....	<b>115,522</b>	<b>722,556</b>	<b>288,555</b>	<b>108,428</b>	<b>30,626</b>	<b>97,255</b>	<b>17,008</b>	<b>8,053</b>	<b>16,450</b>	<b>17,486</b>	<b>—</b>	<b>—</b>	<b>18,788</b>	<b>39,953</b>		
All returns, summary	51,479	230,815	91,861	40,382	11,854	28,164	6,584	1,170	10,751	494	3,515	—2,893	10,026			
Under \$5,000	377,963	2,860,862	840,227	333,275	70,565	302,563	36,099	46,076	60,681	46,945	48	—	103,452			
\$5,000 under \$10,000	160,139	1,924,523	450,707	123,822	53,021	245,317	23,705	23,121	27,445	10,810	250	127	43,361			
\$10,000 under \$15,000	43,293	735,307	93,851	4,948	21,551	141,035	5,916	3,085	3,634	3,634	365	1230	13,854			
\$15,000 under \$20,000	56,372	1,600,993	135,115	5,106	35,031	399,486	13,185	17,367	16,901	33,600	773	—851	32,167			
\$20,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	78,556			

Footnotes at end of table

Table 4.4—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Domestic and foreign dividends received—Continued		Interest received		Pensions and annuities		Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss				
	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Total	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)
<b>All returns, total</b> .....	168,164	262,215	624,120	1,250,172	4,563,030	552,094	4,443,058	114,132	144,106	16,776	20,815	5,528	14,881		
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	11,203	29,541	90,255	186,377	303,316	51,103	203,316	21,571	16,812	3,397	3,251	—	—	—	—
\$6,000 under \$8,000	42,520	55,050	157,609	303,702	488,251	148,251	841,945	37,164	63,509	3,687	3,15	1,233	5,084	—	—
\$8,000 under \$10,000	42,122	71,495	128,472	198,803	701,643	105,532	685,267	17,581	35,670	6,714	13,365	1,50	—	—	—
\$10,000 under \$12,000	21,686	20,797	82,664	145,239	84,868	713,224	683,555	12,154	3,142	417	621	2,445	73	—	—
\$12,000 under \$14,000	7,997	3,800	48,217	95,087	46,973	466,859	467,065	6,874	5,484	844	3,244	1,103	7,772	—	—
\$14,000 under \$16,000	8,627	1,940	34,408	69,657	36,500	392,775	379,459	4,835	3,316	—	—	303	1,103	—	—
\$16,000 under \$18,000	5,609	4,010	15,731	28,751	15,758	192,454	189,278	985	1,193	—	—	—	—	—	—
\$18,000 under \$20,000	3,370	1,777	9,895	16,023	12,011	142,608	136,844	413	—	—	—	—	—	—	—
\$20,000 under \$25,000	8,711	12,651	26,548	84,079	27,322	367,965	365,859	4,747	—	828	21	—	—	—	—
\$25,000 under \$30,000	6,040	27,656	8,116	13,116	7,019	118,518	116,885	2,123	4,818	—	—	—	—	—	—
\$30,000 under \$50,000	8,959	12,766	17,695	89,755	17,695	357,883	356,578	5,279	16,739	754	256	164	541	—	—
\$50,000 under \$100,000	1,264	19,454	1,494	15,503	1,494	27,416	25,034	384	206	135	44	202	1,142	—	—
\$100,000 under \$200,000	37	1,139	1,456	2,272	1,005	1,005	1,005	19	68	—	—	—	—	—	—
\$200,000 under \$500,000	16	1,191	16	1,534	16	220	169	16	169	—	—	—	—	—	—
\$500,000 under \$1,000,000	3	949	3	221	3	61	60	3	60	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Taxable returns, total</b> .....	155,746	224,081	532,836	1,067,073	4,148,303	471,573	4,039,981	95,285	121,630	16,776	20,815	5,528	14,881		
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	6,738	24,734	44,914	79,707	82,524	20,926	82,524	11,965	38,138	3,397	3,251	—	—	—	—
\$4,000 under \$6,000	38,763	29,767	177,390	298,622	655,293	115,168	649,755	29,296	20,479	3,687	3,15	1,233	5,084	—	—
\$6,000 under \$8,000	41,002	71,248	187,644	173,049	652,393	92,066	639,022	17,533	35,671	6,714	13,365	1,50	—	—	—
\$8,000 under \$10,000	18,510	13,002	80,005	141,774	81,337	78,892	653,095	10,829	2,417	417	621	2,445	73	—	—
\$10,000 under \$12,000	7,997	3,800	48,217	95,087	46,973	466,859	467,065	6,874	5,484	844	3,244	1,103	7,772	—	—
\$12,000 under \$14,000	8,627	1,940	34,408	69,657	36,500	392,775	379,459	4,835	3,316	—	—	303	1,103	—	—
\$14,000 under \$16,000	5,609	4,010	15,731	28,751	15,758	192,454	189,278	985	1,193	—	—	—	—	—	—
\$16,000 under \$18,000	3,970	1,777	9,895	16,023	12,011	142,608	136,844	413	—	—	—	—	—	—	—
\$18,000 under \$20,000	8,711	12,651	26,548	84,079	27,322	367,965	365,859	4,747	—	828	21	—	—	—	—
\$20,000 under \$25,000	6,040	27,656	8,116	13,116	7,019	118,518	116,885	2,123	4,818	—	—	—	—	—	—
\$25,000 under \$30,000	8,959	12,766	17,695	89,755	17,695	357,883	356,578	5,279	16,739	754	256	164	541	—	—
\$30,000 under \$50,000	1,264	19,454	1,494	15,503	1,494	27,416	25,034	384	206	135	44	202	1,142	—	—
\$50,000 under \$100,000	37	1,139	1,456	2,272	1,005	1,005	1,005	19	68	—	—	—	—	—	—
\$100,000 under \$200,000	16	1,191	16	1,534	16	220	169	16	169	—	—	—	—	—	—
\$200,000 under \$500,000	3	949	3	221	3	61	60	3	60	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total nontaxable returns</b> .....	12,418	38,134	91,284	183,099	414,727	80,521	403,077	16,847	22,477	—	—	—	—	—	—
All returns, Summary	4,047	10,014	47,693	125,392	262,887	22,198	262,887	13,693	5,476	—	—	—	—	—	—
Under \$5,000	91,796	146,073	331,584	565,543	1,705,757	286,312	1,664,979	62,623	121,467	—	—	—	—	—	—
\$5,000 under \$10,000	37,038	26,088	151,798	295,577	153,162	1,304,808	1,304,808	21,473	7,051	13,798	16,630	1,283	5,101	—	—
\$10,000 under \$15,000	10,251	6,236	39,117	59,180	540,629	42,928	531,394	3,788	1,550	1,261	3,865	3,548	7,845	—	—
\$15,000 under \$20,000	25,030	73,803	53,928	204,479	87,607	53,605	865,590	12,555	19,515	1,717	320	394	1,832	—	—
\$20,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 4.4—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	All others sources net income less loss <sup>a</sup>		Total statutory adjustments		Returns with zero bracket amount only		Returns with itemized deductions				Taxable income			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Zero bracket amount	Total itemized deductions	Number of returns	Zero bracket amount	Excess itemized deductions	Number of returns	Amount	Number of returns	Amount
<b>All returns, total.....</b>	<b>49,171</b>	<b>12,439</b>	<b>41,296</b>	<b>89,243</b>	<b>561,915</b>	<b>1,475,958</b>	<b>542,899</b>	<b>127,331</b>	<b>356,417</b>	<b>125,453</b>	<b>189,454</b>	<b>689,246</b>	<b>5,957,198</b>	
Under \$2,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$2,000 under \$4,000.....	6,317	585	643	1,718	3,624	7,973	—	—	—	—	—	3,624	10,072	
\$4,000 under \$6,000.....	6,399	486	10,987	94,128	94,128	205,359	—	—	—	—	—	97,547	345,261	
\$6,000 under \$8,000.....	9,077	1,114	3,872	162,696	162,696	392,483	—	—	—	—	—	188,976	1,022,884	
\$8,000 under \$10,000.....	3,870	339	5,756	16,361	115,820	33,422	—	—	—	—	—	139,295	964,270	
\$10,000 under \$12,000.....	—	—	2,299	3,706	76,220	219,961	—	—	—	—	—	89,917	781,981	
\$12,000 under \$14,000.....	2,967	3,520	2,733	432	44,810	138,625	—	—	—	—	—	48,881	527,763	
\$14,000 under \$16,000.....	7,320	2,897	4,678	3,117	23,507	70,326	—	—	—	—	—	36,500	453,602	
\$16,000 under \$18,000.....	1,424	2,888	3,527	2,148	11,538	34,835	—	—	—	—	—	16,123	244,305	
\$18,000 under \$20,000.....	1,481	465	2,938	6,138	8,731	27,222	—	—	—	—	—	12,011	202,583	
\$20,000 under \$25,000.....	4,681	1,838	3,175	982	13,649	42,738	—	—	—	—	—	28,099	543,826	
\$25,000 under \$30,000.....	1,274	402	3,901	9,355	1,801	5,763	—	—	—	—	—	9,009	202,717	
\$30,000 under \$50,000.....	3,893	779	2,815	5,669	5,304	16,973	—	—	—	—	—	17,695	574,546	
\$50,000 under \$100,000.....	441	291	311	839	87	278	—	—	—	—	—	1,494	7,624	
\$100,000 under \$200,000.....	20	10	19	33	—	—	—	—	—	—	—	56	6805	
\$200,000 under \$500,000.....	7	9	4	17	—	—	—	—	—	—	—	16	3,665	
\$500,000 under \$1,000,000.....	—	—	—	—	—	—	—	—	—	—	—	3	1,295	
\$1,000,000 or more.....	—	—	—	—	—	—	—	—	—	—	—	—	—	
<b>Taxable returns, total.....</b>	<b>42,854</b>	<b>11,854</b>	<b>33,375</b>	<b>57,739</b>	<b>458,803</b>	<b>1,207,382</b>	<b>488,740</b>	<b>114,921</b>	<b>323,757</b>	<b>113,043</b>	<b>167,956</b>	<b>573,724</b>	<b>5,472,557</b>	
Under \$2,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$2,000 under \$4,000.....	—	—	642	1,713	41,574	91,127	—	—	—	—	—	—	—	
\$4,000 under \$6,000.....	6,399	486	7,653	21,392	128,378	286,483	—	—	—	—	—	44,944	170,424	
\$6,000 under \$8,000.....	9,077	1,114	1,909	3,409	106,018	282,056	—	—	—	—	—	144,155	818,520	
\$8,000 under \$10,000.....	3,870	339	1,530	2,496	73,406	210,956	—	—	—	—	—	129,467	903,040	
\$10,000 under \$12,000.....	—	—	—	—	—	—	—	—	—	—	—	85,597	751,520	
\$12,000 under \$14,000.....	2,967	3,520	2,733	432	44,810	138,625	—	—	—	—	—	48,881	527,763	
\$14,000 under \$16,000.....	7,320	2,897	4,678	3,117	23,507	70,326	—	—	—	—	—	36,500	453,602	
\$16,000 under \$18,000.....	1,424	2,888	3,527	2,148	11,538	34,835	—	—	—	—	—	15,797	240,626	
\$18,000 under \$20,000.....	1,481	465	2,938	6,138	8,731	27,222	—	—	—	—	—	12,011	202,583	
\$20,000 under \$25,000.....	4,681	1,838	3,175	982	13,649	42,738	—	—	—	—	—	28,099	543,826	
\$25,000 under \$30,000.....	1,274	402	3,901	9,355	1,801	5,763	—	—	—	—	—	9,009	202,717	
\$30,000 under \$50,000.....	3,893	779	2,815	5,669	5,304	16,973	—	—	—	—	—	17,695	574,546	
\$50,000 under \$100,000.....	441	291	311	839	87	278	—	—	—	—	—	1,494	7,624	
\$100,000 under \$200,000.....	20	10	19	33	—	—	—	—	—	—	—	56	6805	
\$200,000 under \$500,000.....	7	9	4	17	—	—	—	—	—	—	—	16	3,665	
\$500,000 under \$1,000,000.....	—	—	—	—	—	—	—	—	—	—	—	3	1,295	
\$1,000,000 or more.....	—	—	—	—	—	—	—	—	—	—	—	—	—	
<b>Total nontaxable returns.....</b>	<b>6,317</b>	<b>585</b>	<b>7,921</b>	<b>31,503</b>	<b>103,112</b>	<b>268,576</b>	<b>54,159</b>	<b>12,410</b>	<b>32,660</b>	<b>12,410</b>	<b>21,499</b>	<b>115,522</b>	<b>484,841</b>	
All returns, summary.....	—	—	—	—	—	—	—	—	—	—	—	—	—	
Under \$5,000.....	3,185	218	17,356	56,807	48,109	103,990	7,852	3,370	7,414	3,370	4,38	51,479	161,482	
\$5,000 under \$10,000.....	18,608	673	328,159	815,247	328,159	49,804	167,937	49,804	118,250	49,804	49,687	377,963	2,181,004	
\$10,000 under \$15,000.....	14,125	6,734	5,908	6,820	135,043	400,361	97,696	25,096	76,882	20,813	20,813	160,139	1,565,679	
\$15,000 under \$20,000.....	2,937	773	7,807	8,721	29,763	90,608	63,230	13,530	42,865	13,530	20,365	43,293	644,554	
\$20,000 or more.....	10,316	2,746	10,225	16,895	20,841	65,752	206,184	35,531	111,006	33,653	98,151	56,372	1,404,479	

Footnotes at end of table.



**Table 4.4—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued**

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

Size of adjusted gross income	Income tax before credits			Total			Credit for the elderly			Earned income credit used to offset income tax before credits			Total			General tax credit			Personal exemption credit		
	Number of returns	Amount	(44)	Number of returns	Amount	(46)	Number of returns	Amount	(48)	Number of returns	Amount	(50)	Number of returns	Amount	(52)	Number of returns	Amount	(54)	Number of returns	Amount	(56)
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)							
<b>All returns, total.....</b>	<b>689,246</b>	<b>803,923</b>	<b>689,246</b>	<b>238,044</b>	<b>689,246</b>	<b>145,255</b>	<b>*3,370</b>	<b>*169</b>	<b>689,246</b>	<b>78,008</b>	<b>382,062</b>	<b>49,676</b>	<b>307,184</b>	<b>28,332</b>							
Under \$2,000	3,624	298	3,624	298	3,624	171	—	—	3,624	127	—	—	3,624	127							
\$2,000 under \$4,000	19,935	19,935	19,935	16,240	97,547	9,047	—	—	97,547	6,717	—	—	96,492	6,676							
\$4,000 under \$6,000	88,976	94,696	188,976	47,843	188,976	31,566	3,370	169	188,976	15,470	74,831	5,833	114,145	9,636							
\$6,000 under \$8,000	139,295	100,620	139,295	46,250	139,295	31,064	—	—	139,295	14,550	94,105	9,113	45,190	5,437							
\$8,000 under \$10,000	89,917	91,347	89,917	36,330	89,917	21,868	—	—	89,917	12,125	49,857	6,747	40,060	5,378							
\$10,000 under \$12,000	48,881	66,097	48,881	20,237	48,881	11,626	—	—	48,881	7,573	6,509	—	—	1,065							
\$12,000 under \$14,000	36,500	63,225	36,500	19,159	36,500	12,400	—	—	36,500	6,242	6,242	—	—	—							
\$14,000 under \$16,000	37,481	37,481	37,481	7,724	37,481	2,893	—	—	37,481	2,893	2,889	—	—	4							
\$16,000 under \$18,000	12,011	33,106	12,011	6,281	12,011	3,734	—	—	12,011	2,162	2,162	—	—	—							
\$18,000 under \$20,000	28,099	94,548	28,099	21,741	28,099	9,606	—	—	28,099	5,058	5,058	—	—	—							
\$20,000 under \$25,000	9,009	38,015	9,009	4,446	9,009	2,692	—	—	9,009	1,623	8,984	—	—	6							
\$25,000 under \$30,000	17,695	137,252	17,695	10,552	17,695	6,680	—	—	17,695	3,185	3,185	—	—	—							
\$30,000 under \$50,000	1,494	21,513	1,494	881	1,494	428	—	—	1,494	269	1,483	—	—	2							
\$50,000 under \$100,000	56	2,996	56	52	56	21	—	—	56	3	56	—	—	—							
\$100,000 under \$200,000	16	2,008	16	9	16	5	—	—	16	3	16	—	—	—							
\$200,000 under \$500,000	3	786	3	2	3	1	—	—	3	1	3	—	—	—							
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—							
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—							
<b>Taxable returns, total.....</b>	<b>573,724</b>	<b>776,597</b>	<b>573,724</b>	<b>210,718</b>	<b>573,724</b>	<b>129,080</b>	<b>*3,370</b>	<b>*169</b>	<b>573,724</b>	<b>67,875</b>	<b>380,681</b>	<b>49,583</b>	<b>193,043</b>	<b>18,292</b>							
Under \$2,000	44,944	10,965	44,944	7,271	44,944	3,756	—	—	44,944	3,038	—	—	44,944	3,038							
\$2,000 under \$4,000	144,155	84,188	144,155	37,335	144,155	25,886	—	—	144,155	10,939	—	—	69,324	5,105							
\$4,000 under \$6,000	129,467	96,126	129,467	41,756	129,467	27,748	3,370	169	129,467	13,395	94,105	9,113	35,362	4,271							
\$6,000 under \$8,000	85,597	88,745	85,597	33,728	85,597	20,273	—	—	85,597	11,547	49,857	6,747	35,740	4,600							
\$8,000 under \$10,000	48,881	66,097	48,881	20,237	48,881	11,626	—	—	48,881	7,573	41,275	6,509	—	1,065							
\$10,000 under \$12,000	36,500	63,225	36,500	19,159	36,500	12,400	—	—	36,500	6,242	6,242	—	—	—							
\$12,000 under \$14,000	15,797	37,026	15,797	7,269	15,797	4,225	—	—	15,797	2,841	15,766	2,836	—	—							
\$14,000 under \$16,000	12,011	33,106	12,011	6,281	12,011	3,734	—	—	12,011	2,162	2,162	—	—	4							
\$16,000 under \$18,000	28,099	94,548	28,099	21,741	28,099	9,606	—	—	28,099	5,058	5,058	—	—	—							
\$18,000 under \$20,000	9,009	38,015	9,009	4,446	9,009	2,692	—	—	9,009	1,623	8,984	—	—	6							
\$20,000 under \$25,000	17,695	137,252	17,695	10,552	17,695	6,680	—	—	17,695	3,185	3,185	—	—	—							
\$25,000 under \$30,000	1,494	21,513	1,494	881	1,494	428	—	—	1,494	269	1,483	—	—	2							
\$30,000 under \$50,000	56	2,996	56	52	56	21	—	—	56	3	56	—	—	—							
\$50,000 under \$100,000	16	2,008	16	9	16	5	—	—	16	3	16	—	—	—							
\$100,000 under \$200,000	3	786	3	2	3	1	—	—	3	1	3	—	—	—							
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—							
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—							
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—							
<b>Total nontaxable returns.....</b>	<b>115,522</b>	<b>27,326</b>	<b>115,522</b>	<b>27,326</b>	<b>115,522</b>	<b>16,175</b>	<b>—</b>	<b>—</b>	<b>115,522</b>	<b>10,133</b>	<b>1,381</b>	<b>93</b>	<b>114,141</b>	<b>10,040</b>							
All returns, summary	51,479	7,324	51,479	6,625	51,479	3,406	—	—	51,479	3,219	1,054	41	50,425	3,178							
Under \$5,000	377,963	208,224	377,963	104,005	377,963	68,441	3,370	169	377,963	33,645	168,937	14,947	209,026	18,698							
\$5,000 under \$10,000	160,139	192,434	160,139	67,096	160,139	40,911	—	—	160,139	23,283	112,473	16,840	47,666	6,443							
\$10,000 under \$15,000	43,293	96,823	43,293	22,634	43,293	13,664	—	—	43,293	7,712	43,262	7,708	31	4							
\$15,000 under \$20,000	56,372	297,118	56,372	37,684	56,372	19,432	—	—	56,372	10,149	56,336	10,140	36	8							

Footnotes at end of table

Table 4.4—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Income, tax after credits		Additional tax for tax preferences		Total income tax		All other taxes		Earned income credit used to offset all other taxes		Total tax liability		Earned income credit refundable portion	
	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	Number of returns (65)	Amount (66)	Number of returns (67)	Amount (68)	Number of returns (69)	Amount (70)
<b>All returns, total.....</b>	<b>573,724</b>	<b>565,879</b>	<b>917</b>	<b>1,679</b>	<b>573,724</b>	<b>567,557</b>	<b>41,162</b>	<b>10,322</b>	—	—	<b>575,242</b>	<b>577,880</b>	—	—
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	44,944	3,694	—	—	44,944	3,694	—	—	—	—	44,944	3,694	—	—
\$6,000 under \$8,000	144,155	46,853	—	—	144,155	46,853	7,573	1,934	—	—	144,155	48,788	—	—
\$8,000 under \$10,000	129,467	54,370	—	—	129,467	54,370	7,677	1,966	—	—	130,082	56,336	—	—
\$10,000 under \$12,000	85,597	55,018	—	—	85,597	55,018	7,496	2,965	—	—	86,386	57,983	—	—
\$12,000 under \$14,000	48,881	45,861	—	—	48,881	45,861	5,321	741	—	—	48,881	46,602	—	—
\$14,000 under \$16,000	36,500	44,065	—	—	36,500	44,065	1,030	-206	—	—	36,500	44,272	—	—
\$16,000 under \$18,000	15,797	29,757	—	—	15,797	29,757	2,669	762	—	—	15,797	30,519	—	—
\$18,000 under \$20,000	12,011	26,825	—	—	12,011	26,825	-763	-81	—	—	12,011	26,907	—	—
\$20,000 under \$25,000	28,099	72,807	*26	*4	28,099	72,810	3,632	462	—	—	28,099	73,272	—	—
\$25,000 under \$30,000	9,009	33,569	—	—	9,009	33,569	-1,574	-337	—	—	9,009	33,905	—	—
\$30,000 under \$50,000	17,695	126,699	*747	*991	17,695	127,690	3,078	749	—	—	17,695	128,439	—	—
\$50,000 under \$100,000	1,494	20,633	*122	*353	1,494	20,986	-116	-116	—	—	1,494	21,103	—	—
\$100,000 under \$200,000	*56	*2,944	*9	*74	*56	*3,018	*10	*2	—	—	*56	*3,020	—	—
\$200,000 under \$500,000	*16	*1,998	*13	*256	*16	*2,172	—	—	—	—	*16	*867	—	—
\$500,000 under \$1,000,000	3	785	—	—	3	867	—	—	—	—	3	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Taxable returns, total.....</b>	<b>573,724</b>	<b>565,879</b>	<b>917</b>	<b>1,679</b>	<b>573,724</b>	<b>567,557</b>	<b>39,644</b>	<b>9,497</b>	—	—	<b>573,724</b>	<b>577,054</b>	—	—
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	44,944	3,694	—	—	44,944	3,694	—	—	—	—	44,944	3,694	—	—
\$6,000 under \$8,000	144,155	46,853	—	—	144,155	46,953	7,459	1,882	—	—	144,155	48,735	—	—
\$8,000 under \$10,000	129,467	54,370	—	—	129,467	54,370	7,062	1,924	—	—	129,467	56,294	—	—
\$10,000 under \$12,000	85,597	55,018	—	—	85,597	55,018	6,707	2,235	—	—	85,597	57,252	—	—
\$12,000 under \$14,000	48,881	45,861	—	—	48,881	45,861	5,321	741	—	—	48,881	46,602	—	—
\$14,000 under \$16,000	36,500	44,065	—	—	36,500	44,065	1,030	-206	—	—	36,500	44,272	—	—
\$16,000 under \$18,000	15,797	29,757	—	—	15,797	29,757	2,669	762	—	—	15,797	30,519	—	—
\$18,000 under \$20,000	12,011	26,825	—	—	12,011	26,825	-763	-81	—	—	12,011	26,907	—	—
\$20,000 under \$25,000	28,099	72,807	*26	*4	28,099	72,810	3,632	462	—	—	28,099	73,272	—	—
\$25,000 under \$30,000	9,009	33,569	—	—	9,009	33,569	-1,574	-337	—	—	9,009	33,905	—	—
\$30,000 under \$50,000	17,695	126,699	*747	*991	17,695	127,690	3,078	749	—	—	17,695	128,439	—	—
\$50,000 under \$100,000	1,494	20,633	*122	*353	1,494	20,986	-339	-339	—	—	1,494	21,103	—	—
\$100,000 under \$200,000	*56	*2,944	*9	*74	*56	*3,018	*10	*2	—	—	*56	*3,020	—	—
\$200,000 under \$500,000	*16	*1,998	*13	*256	*16	*2,172	—	—	—	—	*16	*867	—	—
\$500,000 under \$1,000,000	3	785	—	—	3	867	—	—	—	—	3	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total nontaxable returns.....</b>	—	—	—	—	—	—	<b>1,518</b>	<b>826</b>	—	—	<b>1,518</b>	<b>826</b>	—	—
All returns, summary	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Under \$5,000	*14,589	*699	—	—	*14,589	*699	—	—	—	—	*14,589	*699	—	—
\$5,000 under \$10,000	303,977	104,219	—	—	303,977	104,219	15,250	3,901	—	—	304,706	108,120	—	—
\$10,000 under \$15,000	155,819	125,337	—	—	155,819	125,337	13,283	3,781	—	—	156,608	129,119	—	—
\$15,000 under \$20,000	42,967	76,189	—	—	42,967	76,189	3,996	975	—	—	42,967	77,164	—	—
\$20,000 or more	56,372	259,434	917	1,679	56,372	261,113	8,633	1,665	—	—	56,372	262,778	—	—

\* Estimate should be used with caution because of the small number of sample returns on which it is based  
 \*\* Data combined to avoid disclosure of information for specific taxpayers  
 † Consists of business and profession, farm, partnership, and Small Business Corporation net profit less loss  
 ‡ Consists of State income tax refunds, alimony received, and other income less loss  
 NOTE: Detail may not add to total because of rounding.

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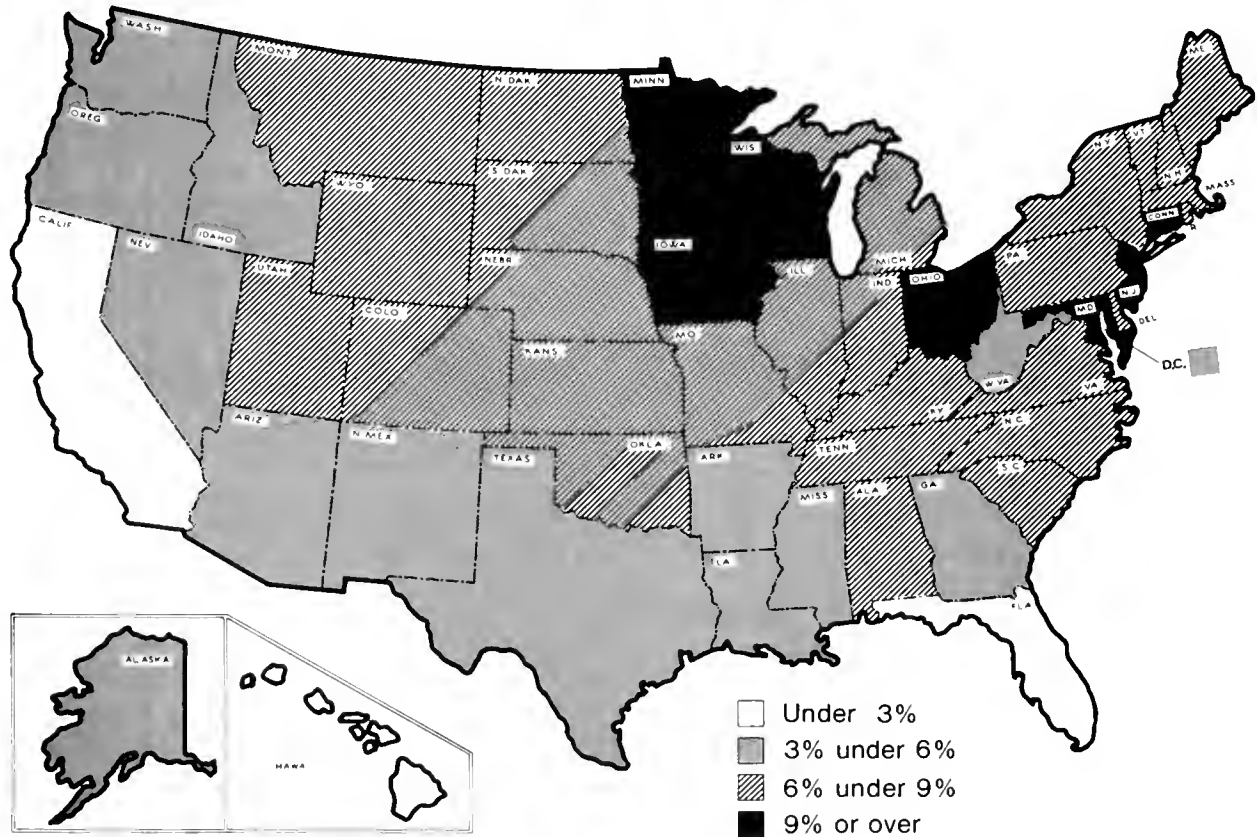
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**Returns with residential energy expenditures as a percent of all returns, by State, 1978**



### Introduction

Data in this section classify taxpayers by State, based on the address reported on the tax return as described below. For 1978, information is shown for sources of income (table 5.1), itemized deductions (table 5.2), tax credits (including the new energy credits) and taxpayments (table 5.3), and exemptions (table 5.4). Table 5.5 presents data for selected items for all returns and joint returns, classified by both State and size of adjusted gross income. Table 5A and chart 5A highlight data for residential energy expenditures and the residential energy credit by State. A detailed description of the computation of the credit, as shown in table 5A, is given in section 3, Tax Computation and Tax Rates.

### State Data

The tables in this section classify taxpayers according to the State address reported on the tax return, 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 are classified in a separate category, as are returns of U.S. citizens living in U.S. possessions or abroad.

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 their returns was limited to these amounts. U.S. citizens residing abroad had to file tax returns and

indicate the amount of income exempted, excluded, or deducted even if they ultimately had no tax liability as a result of these reductions to income. Provisions of the Foreign Earned Income Act of 1978 affected taxpayers with income earned abroad and are described in section 1, Returns Filed and Sources of Income, and section 3, Tax Computation and Tax Rates.

### Method of Geographic Coding

Geographic coding of returns for Statistics of Income was based on the address at the top of each tax return. With some exceptions, only the State given in the address determined the classification of the return. Separate codes were used for each of the three categories, APO/FPO, Puerto Rico, and U.S. citizens abroad. In addition, returns showing Washington, D.C. in the address were coded (as Maryland or District of Columbia) according to the street address and ZIP code, rather than on the basis of "District of Columbia," in the address.

Coding returns on the basis of the address alone was subject to certain limitations. Not all taxpayers gave their home address; some reported:

- (1) the address of the tax lawyer or accountant who prepared the return,
- (2) the address of their place of business, or
- (3) a post office box number.

To the extent that such an address was located in a State different from the taxpayer's home, the accuracy of the data was affected.

Table 5A—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by State

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

State	Number of returns		Number of principal residences	Returns with energy conservation expenditures			Expenditures for storm windows or doors			Energy conservation credit (before limitation)		
	(1)	(2)		Total expenditures		Expenditures for insulation		Expenditures for storm windows or doors		Energy conservation credit (before limitation)		
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
<b>United States, total</b>	<b>5,960,618</b>	<b>5,961,480</b>	<b>4,100,680</b>	<b>3,928,755</b>	<b>1,759,849</b>	<b>3,357,583</b>	<b>1,797,326</b>	<b>5,919,841</b>	<b>559,402</b>			
Alabama	92,783	92,783	57,479	69,932	32,881	43,460	15,624	92,783	8,021			
Alaska	9,248	9,248	6,520	3,144	2,167	2,167	1,524	9,248	869			
Arizona	40,563	40,563	21,828	23,931	11,808	12,673	3,588	39,630	3,130			
Arkansas	44,715	44,715	26,350	30,196	10,682	27,225	5,590	44,647	3,671			
California	215,016	215,016	133,560	173,782	97,119	37,551	19,372	205,974	18,246			
Colorado	96,954	97,799	63,998	60,617	30,377	55,312	36,997	96,286	9,029			
Connecticut	121,044	121,044	84,805	30,327	73,442	39,351	20,973	113,304	11,304			
Delaware	21,283	21,283	11,329	4,655	4,339	12,364	21,282	21,282	1,658			
District of Columbia	17,659	17,659	17,304	6,609	8,297	8,297	8,262	17,659	2,321			
Florida	89,714	89,715	58,162	71,397	43,024	18,168	10,005	81,820	7,767			
Georgia	90,318	90,318	56,439	58,700	28,743	55,716	24,268	90,174	8,091			
Hawaii	5,674	5,674	255	203	105	59	56	232	18			
Idaho	20,726	20,726	12,089	15,319	5,750	10,531	5,338	20,702	1,602			
Illinois	361,439	361,439	224,645	245,001	96,237	201,155	99,392	361,438	31,227			
Indiana	164,088	164,088	105,725	124,450	66,211	75,806	30,665	164,023	15,349			
Iowa	126,524	126,524	73,292	106,794	40,012	55,711	26,348	126,524	10,419			
Kansas	79,807	79,807	40,397	52,019	20,484	50,482	17,337	79,103	5,937			
Kentucky	87,283	87,283	54,410	57,505	24,660	57,570	27,580	87,283	7,014			
Louisiana	50,951	50,951	39,142	41,191	23,881	20,808	7,346	50,951	4,760			
Maine	33,273	33,273	27,467	22,539	14,064	20,395	10,954	33,231	3,738			
Maryland	161,747	161,747	132,834	123,885	35,205	120,860	79,275	161,738	18,646			
Massachusetts	212,719	212,719	153,961	173,869	44,710	171,884	73,011	211,037	19,919			
Michigan	325,815	325,815	208,826	329,102	99,914	163,972	91,593	325,815	28,966			
Minnesota	204,669	204,669	135,965	151,308	73,162	111,440	52,032	204,487	19,141			
Mississippi	31,017	31,017	20,783	21,952	11,644	18,056	7,269	31,017	2,888			
Missouri	160,924	160,924	92,031	99,830	33,234	92,885	49,444	160,888	12,368			
Montana	21,017	21,017	14,245	16,535	8,909	8,909	3,971	20,996	1,855			
Nebraska	48,316	48,316	27,781	39,115	13,984	23,932	12,424	48,316	3,873			
Nevada	11,135	11,135	8,395	7,227	4,446	5,666	2,760	10,449	1,095			
New Hampshire	33,806	33,806	33,305	26,113	22,828	18,681	6,245	33,739	4,023			
New Jersey	274,719	274,719	221,207	176,853	80,546	178,200	103,879	274,023	28,846			
New Mexico	23,839	23,839	15,905	15,312	9,092	14,508	5,685	23,724	2,185			
New York	603,641	603,641	527,191	412,253	204,350	357,439	207,537	602,841	70,777			
North Carolina	178,424	178,424	99,937	100,783	46,307	126,562	50,915	176,669	13,979			
North Dakota	17,451	17,451	12,646	13,901	5,980	10,460	6,463	17,451	1,623			
Ohio	394,631	394,631	274,809	259,815	113,976	228,757	131,488	392,129	37,342			
Oklahoma	96,114	96,114	63,839	57,679	27,035	14,508	33,975	96,104	9,343			
Oregon	44,338	44,338	24,813	27,066	9,859	21,625	13,204	44,329	3,604			
Pennsylvania	356,149	356,149	313,266	210,862	85,052	244,562	188,679	356,079	40,967			
Rhode Island	34,245	34,245	22,945	20,366	8,584	20,886	11,173	34,243	3,296			
South Carolina	77,451	77,451	37,013	41,463	17,264	53,833	17,753	77,451	5,428			
South Dakota	21,112	21,112	11,064	15,645	8,412	8,412	2,954	20,846	1,624			
Tennessee	108,098	108,098	62,518	58,205	30,537	69,080	29,024	107,324	7,998			
Texas	189,762	189,762	134,434	97,450	54,759	104,271	61,871	188,345	18,327			
Utah	42,428	42,428	23,728	30,476	11,309	22,331	9,497	42,407	3,328			
Vermont	16,605	16,605	12,476	13,137	5,658	8,992	4,781	16,427	1,695			
Virginia	65,671	65,671	43,734	34,176	15,121	104,246	42,243	163,697	12,155			
Washington	77,167	77,167	56,162	48,675	15,121	43,019	32,158	76,475	3,703			
West Virginia	32,189	32,189	24,296	20,009	9,417	23,126	31,346	31,346	3,205			
Wisconsin	210,797	210,797	114,145	161,857	54,311	109,510	47,610	210,102	16,168			
Wyoming	13,793	13,793	7,914	10,089	4,616	7,199	2,809	13,766	1,100			
APO/FPO <sup>1</sup>	1,282	1,282	993	626	438	656	435	1,282	148			
Puerto Rico	—	—	—	—	—	—	—	—	—			
U.S. citizens abroad <sup>2</sup>	—	—	—	—	—	—	—	—	—			

Footnotes at end of table

Table 5A—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by State—Continued

State	Returns with renewable energy source expenditures				Total residential energy credit (before limitation)		Income tax before residential energy credit		Credit carried over to 1979 <sup>3</sup>		Credit used for 1978	
	Total expenditures		Renewable energy source credit (before limitation)		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount								
United States, total	69,341	125,039	69,341	32,107	5,960,618	591,509	24,639,302	166,693	14,964	5,843,361	5,843,361	576,545
Alabama	—	—	—	—	92,783	8,021	309,274	*5948	*123	91,508	91,508	7,898
Alaska	*149	*115	*149	*35	9,248	9,248	56,172	*68	*5	9,180	9,180	918
Arizona	4,811	7,080	4,811	1,862	40,563	4,992	158,279	*2,042	*390	38,883	38,883	4,603
Arkansas	*240	*963	*240	*241	44,715	23,007	142,301	*2,663	*197	42,113	42,113	3,715
California	12,578	16,304	12,578	4,761	215,016	23,007	913,590	4,294	898	210,764	210,764	22,110
Colorado	*685	*3,302	*685	*690	96,954	9,719	415,814	2,636	216	95,651	95,651	9,503
Connecticut	*142	*983	*142	*190	121,044	11,494	596,079	3,677	269	117,437	117,437	11,225
Delaware	—	—	—	—	21,283	10,125	117,437	*64	*10	21,272	21,272	1,648
District of Columbia	—	—	—	—	17,659	2,322	101,346	*73	*22	17,586	17,586	2,300
Florida	11,941	8,376	11,941	2,458	89,714	10,245	431,426	818	174	89,225	89,225	10,071
Georgia	*154	*220	*154	*64	90,318	8,155	416,243	3,568	647	89,451	89,451	7,508
Hawaii	5,559	15,159	5,559	4,028	188	5,638	31,148	62	62	5,638	5,638	3,984
Idaho	*80	*386	*80	*89	20,726	1,691	62,837	1,900	244	19,493	19,493	1,447
Illinois	*6	*11	*6	*2	361,439	11,229	1,710,972	12,174	1,273	352,818	352,818	29,956
Indiana	*101	*770	*101	*132	164,088	15,481	705,798	*2,475	*563	161,613	161,613	14,918
Iowa	*193	*148	*193	*44	126,524	10,463	397,801	5,198	355	124,016	124,016	10,109
Kansas	*704	*141	*704	*42	79,807	9,979	318,589	*989	*138	79,215	79,215	5,841
Kentucky	*112	*39	*112	*12	87,283	7,026	302,042	*3,608	*380	84,512	84,512	6,645
Louisiana	—	—	—	—	50,951	4,760	207,555	*82	*3	50,869	50,869	4,757
Maine	*85	*174	*85	*46	33,273	3,784	103,618	1,495	89	31,935	31,935	3,695
Maryland	*1,962	*3,871	*1,962	*1,079	161,747	19,725	764,738	*7,012	*446	154,735	154,735	19,280
Massachusetts	*218	*1,077	*218	*1,682	21,719	2,160	871,432	1,439	47	211,950	211,950	21,554
Michigan	*228	*525	*228	*150	325,815	30,115	1,491,520	10,487	489	322,494	322,494	29,627
Minnesota	*274	*1,354	*274	*303	204,669	19,444	669,085	8,000	430	197,347	197,347	19,014
Mississippi	—	—	—	—	31,017	2,888	116,022	*630	*36	30,458	30,458	2,852
Missouri	*1,620	*108	*1,620	*32	160,924	12,400	621,113	12,194	408	155,023	155,023	11,993
Montana	*51	*56	*51	*17	21,017	1,932	62,429	1,932	187	20,461	20,461	1,685
Nebraska	*77	*47	*77	*13	48,316	3,886	162,302	4,488	485	43,828	43,828	3,401
Nevada	753	2,062	753	505	11,135	1,600	66,403	160	37	11,021	11,021	1,563
New Hampshire	686	587	686	164	33,806	4,187	122,744	476	48	33,516	33,516	4,139
New Jersey	*2,265	*4,320	*2,265	*1,250	274,719	31,096	1,209,295	*1,016	*216	273,703	273,703	30,880
New Mexico	438	1,369	438	341	23,839	2,505	91,608	412	40	23,543	23,543	2,465
New York	1,840	3,082	1,840	903	603,641	71,679	2,409,322	12,229	2,059	593,144	593,144	69,621
North Carolina	*4,575	*9,804	*4,575	*2,379	178,424	16,358	621,122	5,584	509	175,660	175,660	15,850
North Dakota	—	—	—	—	17,451	1,623	47,874	2,791	203	15,360	15,360	1,420
Ohio	*2,502	*7,092	*2,502	*1,919	394,631	39,260	1,646,386	7,394	905	388,318	388,318	38,356
Oklahoma	*201	*37	*201	*11	96,114	9,354	376,625	6,946	205	91,178	91,178	9,149
Oregon	*245	*678	*245	*163	44,338	3,767	161,523	*312	*312	42,490	42,490	3,455
Pennsylvania	*352	*1,364	*352	*332	356,149	41,299	1,514,602	5,735	292	351,857	351,857	41,007
Rhode Island	*570	*705	*570	*210	34,245	3,506	129,531	330	35	34,075	34,075	3,471
South Carolina	—	—	—	—	77,451	5,428	254,659	*493	*18	76,958	76,958	5,410
South Dakota	*296	*239	*296	*64	21,112	1,688	19,279	2,462	140	19,279	19,279	1,547
Tennessee	*807	*3,517	*807	*863	108,098	8,761	447,653	3,638	261	104,994	104,994	8,500
Texas	1,640	3,369	1,640	864	189,762	19,191	1,042,887	2,528	244	187,710	187,710	18,947
Utah	*169	*169	*169	*41	42,428	3,369	127,658	2,760	214	41,635	41,635	3,155
Vermont	*248	*902	*248	*230	16,605	1,914	48,599	1,170	146	16,387	16,387	1,769
Virginia	*3,804	*1,254	*3,804	*349	165,671	12,503	792,586	*1,159	*61	164,512	164,512	12,442
Washington	*2,185	*843	*2,185	*2,445	77,167	9,807	366,857	*947	*121	76,220	76,220	9,686
West Virginia	*843	*2,023	*843	*573	32,189	3,778	137,111	*244	*23	32,122	32,122	3,755
Wisconsin	*929	*2,023	*929	*230	210,797	16,398	661,946	5,997	285	204,800	204,800	16,114
Wyoming	*179	*1,343	*179	*299	13,793	1,399	56,512	*232	*6	13,637	13,637	1,394
APC/FFO	—	—	—	—	*1,282	*148	*7,890	—	—	*1,282	*1,282	—
Puerto Rico	—	—	—	—	—	—	—	—	—	—	—	—
U.S. citizens abroad <sup>4</sup>	—	—	—	—	*485	*48	*5,885	—	—	*485	*485	—

\*Estimate should be used with caution because of the small number of sample returns on which it is based.  
<sup>1</sup>Data deleted to avoid disclosure of information for specific taxpayers.  
<sup>2</sup>Returns filed from Army Post Office and Fleet Post Office addresses.  
<sup>3</sup>Returns filed by U.S. citizens living in U.S. possessions or abroad.  
<sup>4</sup>Includes amounts used to offset additional tax for tax preferences for 1978.  
 NOTE: Detail may not add to total because of rounding.

**Table 5.1—Selected Sources of Income and Tax Items by State**

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

State	Number of returns (1)	Adjusted gross income less deficit (2)	Salaries and wages (3)		Business and profession net profit less loss (4)		Farm net profit less loss (5)		Partnership net profit less loss (6)		Sales of capital assets net gain less loss (7)	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>United States, total.....</b>	<b>89,771,651</b>	<b>1,302,447,386</b>	<b>80,278,349</b>	<b>1,090,291,855</b>	<b>8,194,375</b>	<b>53,546,508</b>	<b>2,704,794</b>	<b>3,585,293</b>	<b>2,889,930</b>	<b>15,044,787</b>	<b>8,711,086</b>	<b>23,231,376</b>
Alabama.....	1,313,202	17,351,764	1,213,303	15,272,303	106,578	676,311	62,320	-39,466	26,682	226,213	88,104	201,082
Alaska.....	174,983	3,995,800	166,401	3,090,554	28,755	171,063	1,133	-7,270	7,630	3,721	13,411	58,679
Arizona.....	1,001,591	13,476,793	862,566	10,930,186	101,639	528,629	8,989	2,735	38,444	9,720	20,256	406,524
Arkansas.....	764,141	9,264,514	654,527	7,426,423	484,899	27,844	62,756	29,844	27,534	216,953	108,886	197,416
California.....	9,697,144	148,896,951	8,595,882	121,957,707	1,070,490	7,537,827	103,014	-262,263	447,886	1,847,748	1,106,896	3,975,236
Colorado.....	1,207,960	17,489,354	1,080,061	14,361,929	148,345	906,844	37,317	-23,545	42,904	136,914	155,676	531,956
Connecticut.....	1,329,488	21,886,667	1,282,649	17,970,566	109,210	805,884	560	-2,971	46,735	310,987	182,266	373,536
Delaware.....	244,689	3,691,574	223,113	3,165,756	16,596	32,208	4,682	-1,764	7,587	25,919	18,871	63,572
District of Columbia.....	320,987	4,541,250	286,974	3,701,110	16,987	112,080	635	-1,632	6,372	62,758	23,914	52,756
Florida.....	3,668,748	49,302,732	3,062,151	34,302,048	347,326	2,285,065	55,797	-56,848	129,381	325,723	462,582	1,424,509
Georgia.....	1,999,798	26,087,505	1,853,329	23,205,589	163,454	961,933	44,896	-136,482	53,897	341,668	152,197	435,802
Hawaii.....	403,217	5,943,659	361,270	5,011,611	42,436	221,344	3,576	15,865	25,659	15,979	49,703	117,022
Idaho.....	355,293	4,577,641	314,132	4,077,686	46,514	282,935	34,144	55,219	13,926	62,751	46,979	116,237
Illinois.....	4,770,947	75,859,512	4,298,812	64,236,959	378,779	2,519,584	161,633	-57,282	170,605	754,872	446,752	1,354,484
Indiana.....	2,207,971	32,295,302	1,985,382	27,076,058	189,366	1,233,139	96,190	277,931	48,689	396,513	200,908	374,854
Iowa.....	1,175,393	17,107,245	974,586	12,402,956	134,534	796,529	129,230	1,044,359	34,867	339,375	184,443	405,139
Kansas.....	976,962	13,602,530	847,337	10,981,759	116,424	656,681	96,128	229,850	35,396	210,576	135,966	297,665
Kentucky.....	1,262,645	16,916,161	1,123,967	14,109,247	125,418	784,584	84,524	4,628	33,017	301,245	114,868	329,589
Louisiana.....	1,433,903	19,925,055	1,309,816	16,966,585	121,586	830,387	32,761	-57,282	29,920	263,371	90,288	367,178
Maine.....	447,724	5,130,551	401,675	4,208,599	53,484	279,827	7,526	11,656	7,186	54,822	32,306	69,368
Maryland.....	1,757,431	28,697,794	1,589,160	24,335,217	140,617	945,322	14,850	5,668	55,898	443,818	160,840	374,579
Massachusetts.....	2,442,305	34,205,814	2,204,481	29,136,161	184,713	1,391,666	1,123	-1,374	39,300	152,539	200,826	335,569
Michigan.....	3,698,083	59,980,460	3,364,760	52,501,387	267,324	1,923,240	66,129	14,969	99,449	490,779	244,579	582,148
Minnesota.....	1,690,622	24,127,051	1,498,479	20,093,553	167,944	868,545	125,792	-479,408	72,351	435,168	229,397	463,647
Mississippi.....	830,062	9,812,497	761,507	8,509,731	71,593	505,343	37,508	-21,289	113,946	113,595	37,267	120,066
Missouri.....	1,926,784	27,088,438	1,672,109	22,218,588	199,514	1,184,821	127,222	270,175	56,854	243,674	226,885	504,188
Montana.....	323,479	4,053,179	269,969	3,017,704	45,017	245,742	26,169	125,135	16,280	89,672	53,036	167,887
Nebraska.....	637,080	8,753,208	535,372	6,539,918	75,764	435,581	86,524	462,071	32,786	235,972	130,865	267,648
Nevada.....	341,457	5,048,982	315,109	4,204,611	33,146	236,166	2,829	-17,480	10,992	27,111	28,566	86,618
New Hampshire.....	398,810	5,500,822	354,885	4,564,437	38,911	236,353	2,316	3,041	5,327	32,793	38,366	90,656
New Jersey.....	3,045,723	48,595,651	2,711,033	41,558,578	214,699	1,750,176	7,115	-18,492	76,256	466,903	264,742	578,956
New Mexico.....	479,864	6,301,756	421,962	5,117,811	49,590	277,199	16,338	-33,976	22,111	87,976	54,194	143,102
New York.....	6,972,367	106,024,093	6,240,929	89,209,024	512,334	3,156,537	28,035	28,165	193,287	1,086,168	650,880	1,239,714
North Carolina.....	2,183,403	27,693,713	2,008,973	23,623,955	180,380	1,076,893	86,563	113,567	66,736	419,165	151,391	306,759
North Dakota.....	265,969	3,411,760	259,123	2,445,944	29,123	150,505	45,975	227,229	15,036	93,663	42,619	111,670
Ohio.....	4,376,571	65,062,570	3,976,022	56,779,979	351,451	2,310,585	116,521	101,140	109,665	620,472	311,597	673,532
Oklahoma.....	1,112,318	15,424,142	952,133	12,396,434	140,739	749,413	101,853	-85,340	40,980	154,093	130,260	365,236
Oregon.....	1,066,402	15,137,001	922,042	12,059,090	125,651	875,512	38,524	-61,817	59,731	352,812	144,995	388,714
Pennsylvania.....	4,739,845	67,358,612	4,316,124	58,078,371	374,226	2,741,918	62,344	-10,105	109,207	733,681	316,378	774,742
Rhode Island.....	396,358	5,266,347	351,875	4,406,727	29,555	209,236	1,029	10,010	7,270	22,963	34,096	44,509
South Carolina.....	1,117,788	13,542,776	1,023,308	11,658,426	84,280	537,405	20,115	32,776	22,804	87,984	65,772	161,923
South Dakota.....	270,359	3,104,846	216,203	2,209,379	169,211	1,035,610	48,236	199,016	12,576	89,215	62,943	126,752
Tennessee.....	1,712,982	21,912,748	1,545,560	18,017,813	150,701	1,035,890	102,889	-74,549	63,239	389,423	175,216	326,760
Texas.....	5,348,615	76,472,457	4,875,464	63,774,445	593,168	3,670,845	272,014	-486,192	193,969	1,066,912	472,232	1,651,364
Utah.....	501,754	7,040,331	455,172	5,952,002	59,301	324,414	13,806	-9,527	31,479	90,710	62,976	222,079
Vermont.....	199,175	2,457,145	177,227	1,977,690	25,304	131,626	5,194	21,551	5,985	24,872	21,429	55,557
Virginia.....	2,112,341	31,651,293	1,960,713	27,417,691	164,360	984,249	52,313	324,985	59,489	324,985	173,826	377,339
Washington.....	1,883,579	25,418,256	1,496,022	20,999,181	181,908	1,414,206	30,949	46,428	73,784	364,350	205,064	464,314
West Virginia.....	663,634	8,930,226	609,939	7,849,363	50,776	340,087	10,654	-25,657	12,485	63,444	36,378	88,896
Wisconsin.....	1,923,298	27,505,082	1,730,836	22,965,759	172,502	931,403	96,080	321,102	53,278	310,845	216,136	587,848
Wyoming.....	192,833	2,905,851	175,035	2,377,209	23,560	156,398	12,569	9,301	10,061	25,693	26,304	105,865
AP0/FPO <sup>1</sup> .....	377,032	3,294,767	374,162	3,284,979	*1,026	-	-	-	*286	-	*482	3,864
Puerto Rico.....	31,625	345,724	20,429	262,608	41	-100	-	-	6,884	-	1,039	1,028
U.S. citizens abroad <sup>2</sup> .....	194,787	3,578,001	137,368	3,361,447	7,000	46,631	1,305	-20,537	6,884	12,161	26,397	84,604

Footnotes at end of table

Table 5.1—Selected Sources of Income and Tax Items by State—Continued

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

State	Sales of property other than capital assets net gain less loss			Domestic and foreign dividends received				Interest received		Rent net income less loss		Royalty net income less loss			
	Number of returns (13)	Amount (14)	Total	In adjusted gross income		Number of returns (19)	Amount (20)	Number of returns		Amount		Number of returns		Amount	
				Number of returns (15)	Amount (16)			Number of returns (17)	Amount (18)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)		
<b>United States, total</b> .....	<b>1,078,139</b>	<b>1,256,902</b>	<b>31,671,858</b>	<b>9,425,819</b>	<b>30,206,475</b>	<b>46,107,411</b>	<b>61,222,522</b>	<b>6,964,306</b>	<b>3,139,157</b>	<b>644,109</b>	<b>2,558,870</b>				
Alabama.....	11,522	9,599	245,454	74,880	233,881	484,091	514,460	74,405	21,541	6,063	12,786				
Alaska.....	4,583	2,720	15,004	9,860	12,940	18,658	84,199	78,531	24,715	555	354				
Arizona.....	11,059	52,071	405,149	105,848	387,812	405,968	842,532	77,911	29,218	6,486	19,729				
Arkansas.....	13,271	32,270	136,607	50,976	130,251	322,794	499,241	61,734	81,992	11,844	23,724				
California.....	90,272	115,631	3,974,467	1,071,140	3,799,748	4,971,886	7,859,357	875,413	-346,897	60,456	144,466				
Colorado.....	19,010	25,223	366,389	149,575	345,598	659,014	783,881	103,828	17,429	17,661	58,786				
Connecticut.....	9,114	308,264	850,161	220,719	817,489	885,063	1,163,314	94,326	42,657	3,285	20,955				
Delaware.....	1,433	1,669	43,402	178,532	173,992	132,009	120,257	13,931	14,436	916	902				
District of Columbia.....	895	46,978	200,167	39,207	195,051	132,677	159,474	17,239	-25,812	195	2,155				
Florida.....	32,251	51,312	2,388,547	509,411	2,307,572	1,849,350	3,874,226	216,293	119,489	9,767	35,226				
Georgia.....	16,756	-10,167	190,055	125,433	478,039	704,489	800,857	113,545	3,956	3,632	5,393				
Hawaii.....	3,585	9,515	144,163	55,465	135,790	287,759	270,486	39,603	-3,832	729	-3,272				
Idaho.....	12,385	36,163	65,847	22,350	62,056	164,100	246,555	33,015	10,592	1,202	1,697				
Illinois.....	67,829	90,867	1,799,338	580,527	1,706,533	2,731,790	463,237	348,593	348,593	27,262	39,146				
Indiana.....	25,959	33,834	637,092	222,317	600,977	1,151,606	1,375,476	164,938	256,341	9,903	13,406				
Iowa.....	53,296	57,457	286,961	112,545	289,336	716,205	1,061,391	131,946	496,384	2,971	6,902				
Kansas.....	30,095	43,872	331,104	117,752	314,467	515,205	785,574	150,279	265,381	33,382	89,028				
Kentucky.....	22,931	23,694	346,266	100,572	330,657	360,675	730,198	93,053	93,194	3,688	9,932				
Louisiana.....	9,386	13,817	272,343	98,477	286,726	552,804	629,116	93,563	129,301	45,961	344,699				
Maine.....	3,709	5,999	160,789	46,072	154,008	220,371	222,254	27,390	27,390	800	2,329				
Maryland.....	15,103	5,829	579,677	209,295	548,037	832,356	1,051,217	115,071	-6,036	2,618	10,622				
Massachusetts.....	18,314	7,148	964,874	260,934	943,399	1,502,962	1,757,866	218,710	-129,736	4,891	25,130				
Michigan.....	35,405	32,130	1,324,386	414,126	1,259,540	2,018,037	2,210,381	200,250	109,737	20,069	54,099				
Minnesota.....	52,129	43,938	373,211	150,159	347,364	1,004,695	1,139,157	144,063	109,737	6,641	4,168				
Mississippi.....	7,778	9,167	109,512	45,212	102,586	228,424	281,278	44,694	92,814	10,665	27,270				
Missouri.....	38,752	66,853	792,450	187,588	762,065	1,003,884	1,485,796	143,345	74,596	4,029	9,904				
Montana.....	12,695	21,913	12,634	31,920	67,829	186,114	277,664	51,575	65,731	3,895	7,524				
Nebraska.....	31,127	29,446	128,255	59,984	119,767	368,672	481,789	76,563	169,040	3,243	5,007				
Nevada.....	3,552	8,760	12,998	22,344	109,348	145,613	239,960	20,355	-18,633	3,434	3,434				
New Hampshire.....	2,184	2,184	176,242	61,710	167,940	255,712	279,889	25,876	-16,914	582	1,623				
New Jersey.....	5,731	-10,101	1,193,363	456,207	1,123,673	1,841,545	2,402,812	209,439	32,725	7,443	11,478				
New Mexico.....	6,825	10,715	64,863	42,500	128,962	230,774	312,811	40,860	31,368	14,595	44,594				
New York.....	33,640	102	1,228,642	3,475,608	4,164,351	6,107,843	445,135	122,668	-122,668	17,308	59,609				
North Carolina.....	10,950	6,386	664,735	185,875	638,896	929,042	961,944	151,447	175,565	3,724	-3,245				
North Dakota.....	14,646	36,686	38,369	26,869	33,654	157,530	216,222	49,021	122,596	3,889	16,433				
Ohio.....	41,742	51,007	1,314,427	399,400	1,253,758	2,234,092	2,456,723	305,268	94,321	19,072	38,271				
Oklahoma.....	31,726	46,484	125,237	316,315	302,230	470,532	774,961	173,208	173,208	60,240	318,457				
Oregon.....	27,220	22,334	155,362	290,119	275,129	857,306	857,306	111,171	74,316	3,136	19,505				
Pennsylvania.....	23,671	24,789	1,673,559	522,784	1,586,588	2,503,703	2,653,932	443,304	-42,834	13,261	11,819				
Rhode Island.....	1,602	641	174,543	42,081	167,566	225,169	295,844	38,408	-2,310	142	-24				
South Carolina.....	6,682	15,945	115,612	78,642	277,940	414,814	452,771	86,265	73,799	2,284	2,515				
South Dakota.....	28,976	13,143	37,194	25,953	38,831	40,654	212,745	39,343	58,411	1,574	7,914				
Tennessee.....	18,379	28,141	206,347	130,189	356,927	684,947	805,722	100,722	63,512	3,105	-3,061				
Texas.....	88,692	157,942	641,418	1,440,963	1,372,903	2,077,306	3,206,141	443,304	326,002	154,510	1,000,126				
Utah.....	5,089	-9,640	68,706	147,625	140,129	235,070	242,379	34,743	-22,641	3,015	7,693				
Vermont.....	2,844	3,513	90,308	24,098	86,574	104,374	114,816	15,479	-6,364	371	588				
Virginia.....	17,953	-2,458	556,739	200,375	525,262	1,013,290	1,006,062	152,035	114,316	2,909	8,167				
Washington.....	18,808	47,986	385,066	189,577	356,734	886,954	1,236,025	96,271	96,271	6,772	9,686				
West Virginia.....	6,684	7,493	136,391	45,757	129,174	801,752	44,745	58,985	44,745	8,857	5,607				
Wisconsin.....	47,481	37,563	292,729	185,077	530,415	1,249,011	1,427,338	159,411	4,071	3,762	4,636				
Wyoming.....	5,340	5,579	24,486	60,701	15,307	58,112	128,638	22,129	22,205	4,250	26,340				
APO/FPO.....	—	—	15,958	10,323	6,202	89,234	33,988	1,887	—	—	—				
Puerto Rico.....	—	—	3,903	46,162	6,736	686	6,736	—	—	—	—				
U.S. citizens abroad.....	719	3,966	177,361	53,933	170,407	133,078	216,719	25,257	-44,542	5,018	2,880				

Footnotes at end of table.



**Table 5.1—Selected Sources of Income and Tax Items by State—Continued**  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

State	Estate or trust net income less loss		Pensions and annuities in adjusted gross income		Small Business Corporation net profit less loss		State income tax refunds		Total income tax		Total tax liability	
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>United States, total</b> .....	<b>793,263</b>	<b>3,079,603</b>	<b>6,373,564</b>	<b>32,743,819</b>	<b>651,344</b>	<b>2,294,806</b>	<b>8,789,796</b>	<b>2,368,949</b>	<b>68,688,305</b>	<b>188,232,537</b>	<b>70,441,155</b>	<b>193,184,849</b>
Alabama.....	12,760	53,469	62,675	366,817	10,921	9,387	206,079	42,015	1,002,423	2,225,219	1,031,046	2,287,359
Alaska.....	1,269	4,318	7,119	55,709	889	889	29,572	132,566	580,913	135,900	135,900	594,204
Arizona.....	11,006	45,183	96,109	595,980	6,484	-7,993	91,816	21,243	699,862	1,808,035	714,961	1,854,488
Arkansas.....	7,598	50,165	53,147	228,885	8,440	39,316	46,682	10,119	1,163,218	549,135	1,224,931	1,224,931
California.....	104,253	403,981	760,353	4,315,091	30,710	55,818	1,362,297	445,490	7,458,651	21,168,670	7,631,474	21,728,428
Colorado.....	18,965	83,668	497,819	1,836,668	12,691	100,068	238,120	75,011	931,878	2,499,931	953,389	2,576,304
Connecticut.....	19,854	75,994	111,566	489,225	22,779	66,865	27,563	23,063	1,088,775	3,587,236	1,101,290	3,655,304
Delaware.....	2,056	14,048	14,254	92,045	782	66,865	189,327	9,186	189,327	564,585	193,203	574,143
District of Columbia.....	2,278	17,413	27,116	275,081	1,442	-442	34,671	15,797	235,121	753,651	237,134	763,089
Florida.....	49,513	198,808	457,243	2,724,429	46,187	168,913	35,478	12,271	2,784,479	7,281,998	2,857,097	7,472,302
Georgia.....	91,228	42,908	91,228	528,800	13,641	67,411	215,650	41,936	1,515,655	3,468,887	1,558,678	3,559,376
Hawaii.....	3,999	19,971	37,445	208,461	2,443	-4,259	75,217	22,391	310,680	813,069	315,185	828,438
Idaho.....	1,270	5,437	20,088	103,390	4,396	27,174	40,158	3,378	246,056	557,103	259,658	590,021
Illinois.....	43,582	189,673	296,739	1,201,601	34,466	88,455	375,939	33,074	3,796,948	12,065,150	3,870,683	12,364,113
Indiana.....	13,295	36,970	160,096	692,597	33,810	293,778	131,529	7,278	1,695,072	4,792,571	1,733,702	4,920,007
Iowa.....	9,805	65,805	74,530	261,452	15,334	123,519	174,259	40,015	904,318	2,278,745	947,759	2,427,377
Kansas.....	5,531	19,524	62,551	237,426	10,289	64,729	100,872	14,606	765,115	1,920,304	802,979	2,006,866
Kentucky.....	4,054	16,661	83,504	425,589	11,615	-11,615	199,137	43,071	908,338	2,312,398	953,423	2,389,614
Louisiana.....	8,971	38,790	83,367	514,217	15,916	43,804	69,916	7,989	1,040,800	2,574,155	1,066,742	3,038,382
Maine.....	4,288	16,185	29,987	164,640	2,646	2,226	23,021	4,198	341,517	616,141	351,983	640,718
Maryland.....	18,389	33,899	156,059	1,166,881	13,232	-21,227	314,119	106,666	1,432,316	4,252,853	1,461,862	4,324,616
Massachusetts.....	38,718	110,604	9,694	173,905	9,694	173,905	270,263	48,364	1,881,240	4,868,331	1,910,844	4,959,134
Michigan.....	24,721	58,082	287,551	1,251,421	31,357	92,486	523,259	122,822	2,945,035	9,187,348	2,987,012	9,336,551
Minnesota.....	11,535	58,962	87,596	294,584	9,046	5,520	365,286	131,254	1,210,952	3,208,496	1,285,309	3,341,838
Mississippi.....	3,983	16,867	36,893	201,386	4,490	30,035	47,682	6,638	556,243	1,193,278	576,616	1,237,939
Missouri.....	17,107	40,338	116,297	545,068	23,204	97,082	187,742	27,302	1,466,424	3,905,711	1,514,909	4,029,737
Montana.....	2,942	14,698	15,278	73,410	6,528	36,630	38,928	9,369	202,496	517,458	220,786	555,328
Nebraska.....	6,056	25,282	30,034	152,065	5,032	38,806	63,778	10,765	473,458	1,184,785	513,855	1,267,143
Nevada.....	2,828	11,580	22,799	116,795	1,801	28,869	3,580	799,128	263,478	799,128	267,230	816,958
New Hampshire.....	5,722	13,012	36,961	195,580	2,733	-6,863	16,021	4,684	320,134	776,153	326,402	794,602
New Jersey.....	19,508	65,219	249,016	1,215,916	29,553	54,680	376,160	77,480	2,368,608	7,659,536	2,401,508	7,889,631
New Mexico.....	5,033	20,816	39,102	249,967	4,270	23,066	41,945	10,540	383,173	821,204	394,218	848,824
New York.....	41,530	207,163	562,611	2,679,831	70,904	-14,814	1,223,430	472,216	5,475,793	15,230,506	5,558,036	15,509,580
North Carolina.....	16,091	51,014	118,648	579,348	14,032	88,877	256,926	73,406	1,636,642	3,518,438	1,674,270	3,634,533
North Dakota.....	875	2,447	10,377	21,214	5,403	27,360	6,996	1,208	182,930	438,232	204,662	481,207
Ohio.....	33,402	117,725	324,026	1,213,303	19,306	75,093	256,356	24,578	3,510,296	9,681,404	3,581,557	9,888,302
Oklahoma.....	7,415	54,609	77,130	406,251	6,515	26,308	81,680	20,444	831,881	2,168,513	870,373	2,248,761
Oregon.....	9,737	25,812	80,828	387,199	9,485	49,982	166,271	44,356	791,284	2,107,862	815,558	2,180,211
Pennsylvania.....	40,222	150,776	346,370	1,596,510	11,865	19,372	46,007	10,479	3,671,335	9,867,985	3,730,273	10,081,784
Rhode Island.....	3,675	13,971	29,736	147,869	1,425	4,946	37,736	8,004	294,556	733,944	300,032	750,565
South Carolina.....	6,359	22,190	53,472	355,752	7,208	32,554	110,315	30,743	816,066	1,662,161	837,258	1,710,203
South Dakota.....	2,523	16,162	16,162	76,780	2,299	16,575	181,924	519	377,277	204,391	204,391	413,389
Tennessee.....	14,610	21,897	76,503	404,602	7,251	49,654	11,276	2,072	1,254,459	2,984,071	1,294,603	3,076,253
Texas.....	55,602	371,847	247,693	1,423,190	30,908	201,269	27,882	20,575	3,843,690	11,906,853	3,967,761	12,264,022
Utah.....	4,699	8,845	36,373	193,890	7,998	31,645	68,952	14,691	382,210	850,366	393,062	876,215
Vermont.....	2,911	11,046	49,412	235,752	1,371	7,395	18,674	5,773	152,180	295,337	158,677	309,055
Virginia.....	12,626	42,901	171,685	1,198,131	9,779	46,714	275,135	71,547	1,684,086	4,589,884	1,715,817	4,680,917
Washington.....	6,415	13,640	36,926	785,610	12,046	36,926	5,316	3,886,637	1,317,119	3,986,952	1,341,676	3,986,952
West Virginia.....	3,247	3,574	41,134	173,525	2,231	27,706	25,842	5,302	502,537	1,239,881	506,664	1,266,936
Wisconsin.....	20,063	78,685	142,506	502,354	5,391	49,182	393,204	107,163	1,477,922	3,687,504	1,531,228	3,809,261
Wyoming.....	1,395	5,645	7,552	39,888	2,140	22,540	2,867	703	150,319	442,897	156,114	459,163
APO/FPO.....	5	890	460	5,034	148	1,754	1,756	178	350,551	288,930	350,551	288,956
Puerto Rico.....	5	890	460	5,034	148	1,754	1,756	178	350,551	288,930	350,551	288,956
U.S. citizens abroad <sup>2</sup> .....	6,470	24,966	10,187	65,767	*213	-576	5,701	1,925	93,611	423,457	108,001	437,260

<sup>1</sup> Estimate should be used with caution because of the small number of sample returns on which it is based.  
<sup>2</sup> Returns filed from Army Post Office and Fleet Post Office addresses.  
<sup>3</sup> Returns filed by U.S. citizens living in U.S. possessions or abroad.  
 NOTE: Detail may not add to total because of rounding.

Table 5.2—All Returns, Returns With Itemized Deductions by Type, and Tax Items by State

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

State	All returns				Returns with zero bracket amount only				Returns with itemized deductions			
	Number of returns (1)	Adjusted gross income less deficit (2)	Number of returns (3)	Adjusted gross income (4)	Zero bracket amount (5)	Number of returns (6)	Adjusted gross income (7)	Total itemized deductions (8)	Zero bracket amount		Unused zero bracket amount	
									Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
<b>United States, total</b>	<b>89,771,551</b>	<b>1,302,447,386</b>	<b>59,717,131</b>	<b>597,699,822</b>	<b>139,849,714</b>	<b>25,756,298</b>	<b>708,460,175</b>	<b>164,432,406</b>	<b>25,563,529</b>	<b>75,937,593</b>	<b>338,086</b>	<b>513,049</b>
Alabama	1,313,202	17,351,764	880,699	8,211,565	2,182,195	364,238	9,205,810	2,062,195	363,424	1,102,085	1,451	187
Alaska	174,983	3,395,800	104,454	1,205,260	247,237	60,449	2,200,368	492,759	59,879	176,655	281	289
Arizona	1,001,591	13,476,793	609,204	5,289,564	1,371,282	338,779	8,312,575	3,088,874	336,903	991,936	5,770	9,785
Arkansas	764,141	9,264,514	530,576	5,211,694	1,322,630	156,978	4,066,773	929,447	155,153	470,853	3,170	6,524
California	9,697,144	148,896,951	5,678,716	51,074,061	12,763,145	3,594,572	98,454,977	26,938,192	3,540,532	10,335,692	19,347	30,372
Colorado	1,207,960	17,489,354	715,458	6,361,733	1,588,016	431,167	11,268,513	2,720,067	430,164	1,253,800	7,119	13,146
Connecticut	1,329,468	21,986,667	883,878	9,656,564	2,083,943	395,701	12,222,540	2,618,042	394,879	1,182,261	3,710	4,129
Delaware	244,699	3,691,574	160,132	1,513,284	368,298	73,572	2,187,301	486,600	72,731	220,011	1,325	2,019
District of Columbia	320,987	4,541,250	210,718	1,966,936	465,627	88,008	2,577,089	603,122	87,709	223,805	1,486	2,870
Florida	3,668,748	49,302,732	2,632,431	26,562,279	6,410,378	841,850	22,958,789	5,292,457	833,735	2,479,787	5,444	10,563
Georgia	1,999,798	26,087,505	1,338,461	12,254,106	3,151,890	532,502	14,019,380	3,351,439	531,427	1,591,403	16,596	31,861
Hawaii	403,217	5,943,659	249,031	7,771,820	1,562,910	133,524	3,720,257	962,145	132,503	393,834	1,241	1,859
Idaho	355,293	4,577,641	242,184	2,213,634	546,049	97,998	2,419,068	617,362	97,418	291,777	560	225
Illinois	4,770,947	75,859,512	3,204,498	35,712,012	7,446,647	1,375,264	40,344,694	8,412,503	1,372,862	4,071,148	26,853	40,719
Indiana	2,207,971	32,295,302	1,616,481	18,320,493	3,872,797	499,993	14,064,877	2,744,149	492,702	1,485,706	6,168	6,887
Iowa	1,175,393	17,107,245	804,545	8,772,905	1,942,330	316,800	8,385,430	1,818,676	316,168	953,936	5,755	9,805
Kansas	976,982	13,602,530	656,150	6,675,049	1,562,910	263,417	7,094,523	1,581,508	260,010	783,128	794	1,434
Kentucky	1,262,645	16,916,161	864,725	8,507,251	2,119,224	328,004	8,463,322	1,768,840	327,165	980,903	4,831	7,949
Louisiana	1,433,903	19,925,055	1,032,753	11,025,025	2,419,193	315,878	1,956,948	3,151,558	315,158	959,365	3,281	2,910
Maine	447,724	5,130,551	337,647	3,121,184	803,141	81,119	2,013,649	471,458	80,147	242,077	954	1,580
Maryland	1,757,431	28,697,794	1,019,976	9,623,594	2,299,065	683,109	19,129,936	4,554,255	680,022	2,016,524	9,466	13,724
Massachusetts	2,442,305	34,205,814	1,614,155	14,608,470	3,563,023	744,109	19,626,023	4,649,990	832,802	2,197,127	7,080	6,069
Michigan	3,698,083	59,980,460	2,214,955	22,098,577	5,090,880	1,320,347	37,928,382	7,905,109	1,319,295	3,949,357	15,921	23,434
Minnesota	1,690,622	24,127,051	1,027,472	8,345,230	2,238,385	603,415	15,822,796	3,798,124	598,743	1,785,321	5,269	7,922
Mississippi	830,062	9,812,497	564,898	5,276,270	1,329,744	188,029	4,544,457	1,066,194	187,605	561,899	2,122	4,112
Missouri	1,926,784	27,088,438	1,335,009	13,653,565	3,134,361	494,915	13,456,217	2,798,234	493,568	1,458,478	3,913	8,423
Montana	323,479	4,053,179	214,069	1,990,253	481,162	85,790	2,118,923	487,230	83,845	250,604	647	307
Nebraska	637,080	8,753,209	458,114	4,937,070	1,105,371	138,959	3,899,108	857,924	138,060	425,744	67	878
Nevada	341,457	5,048,982	227,401	2,363,924	522,374	99,847	2,721,161	658,987	287,473	99,079	916	528
New Hampshire	398,810	5,500,822	295,285	3,295,436	727,985	86,539	2,212,408	491,797	85,287	254,845	916	528
New Jersey	3,045,723	48,595,651	1,954,325	20,476,645	4,498,921	949,634	28,123,691	6,062,569	936,956	2,807,017	27,006	44,056
New Mexico	479,884	6,301,756	355,303	3,506,678	865,280	107,184	2,834,028	643,355	106,673	318,699	1,334	2,142
New York	6,972,367	106,024,093	4,235,285	37,792,287	9,532,532	2,514,321	68,587,900	17,735,359	2,504,995	7,243,338	33,539	52,994
North Carolina	2,183,403	27,693,713	1,514,990	13,546,945	3,575,852	549,354	14,140,504	3,266,680	546,176	1,644,186	5,640	7,676
North Dakota	265,969	3,411,760	205,580	2,135,494	493,013	47,946	1,333,414	283,868	47,200	145,923	701	1,027
Ohio	4,376,571	65,062,570	3,071,093	35,228,361	7,403,994	1,089,467	29,838,922	6,155,303	1,062,538	3,214,856	16,551	23,757
Oklahoma	1,112,341	15,424,142	786,816	8,107,004	1,920,002	268,553	7,377,979	1,627,606	267,392	811,298	6,027	9,163
Oregon	1,066,402	15,137,001	663,655	6,258,833	1,542,729	340,330	8,872,430	2,033,095	338,305	999,707	1,732	2,260
Pennsylvania	4,739,845	67,508,612	3,340,031	36,295,339	8,091,776	1,125,877	31,027,554	6,413,003	2,100,569	3,361,880	17,515	19,454
Rhode Island	396,358	5,268,347	265,861	2,715,025	629,820	96,451	2,532,622	579,806	95,812	288,600	868	1,551
South Carolina	1,117,788	13,542,776	760,399	6,616,080	1,776,563	284,197	6,930,053	1,600,595	283,711	854,467	3,638	6,110
South Dakota	270,359	3,104,848	199,462	2,069,331	469,491	46,199	1,093,763	253,491	45,365	137,348	1,915	3,111
Tennessee	1,713,982	21,912,176	1,305,034	13,014,063	3,084,912	338,400	9,845,990	1,985,641	335,694	1,022,293	6,294	11,746
Texas	5,348,615	76,472,457	3,924,888	42,580,396	9,378,237	1,111,767	34,326,787	7,382,705	1,094,242	3,290,448	17,214	25,095
Utah	501,754	7,040,331	286,555	2,444,471	666,951	193,226	4,622,618	1,234,339	191,635	583,645	3,894	4,726
Vermont	199,175	2,457,145	155,442	1,444,430	377,986	39,521	1,024,532	224,925	39,403	118,026	650	1,017
Virginia	2,112,341	31,651,293	1,425,352	14,390,562	3,363,194	625,211	17,278,618	3,979,758	625,199	1,842,895	13,337	13,994
Washington	1,683,579	25,418,256	1,185,825	13,229,131	2,762,784	429,387	12,340,703	2,625,374	427,998	1,294,836	3,408	2,645
West Virginia	563,634	8,930,226	356,539	6,536,031	1,444,539	83,377	2,410,190	451,495	83,365	252,527	2,640	4,501
Wisconsin	1,923,298	27,505,082	1,157,969	10,278,106	2,619,889	677,425	17,230,192	4,044,357	665,667	2,025,882	3,313	6,411
Wyoming	192,833	2,905,851	144,507	1,681,286	346,837	43,207	1,255,077	249,297	43,070	133,088	330	202
APO/FPO	377,032	3,294,767	359,689	3,000,260	922,247	14,473	293,041	77,952	14,473	42,362	9,417	20,291
Puerto Rico	31,625	268,895	26,895	244,528	60,853	2,950	102,554	62,299	1,860	4,308	—	—
U.S. citizens abroad	194,787	3,578,001	109,589	2,019,879	264,909	43,357	1,573,960	254,710	43,356	122,426	—	—

Footnotes at end of table.

Table 5.2—All Returns, Returns With Itemized Deductions by Type, and Tax Items by State—Continued

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

State	Returns with itemized deductions—Continued											
	Excess itemized deductions		Medical and dental expense deduction		Taxes paid deduction		Contributions deduction		Total		Interest paid deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
<b>United States, total</b> .....	<b>25,417,827</b>	<b>87,987,241</b>	<b>17,877,783</b>	<b>12,203,983</b>	<b>25,616,919</b>	<b>59,506,835</b>	<b>19,691,249</b>	<b>23,543,648</b>	<b>60,681,144</b>	<b>19,826,879</b>	<b>39,274,512</b>	
Alabama.....	363,767	951,908	269,657	174,918	364,237	561,971	346,892	349,015	838,127	290,686	501,025	
Alaska.....	60,188	314,655	28,292	15,988	60,449	166,600	46,123	57,328	212,471	44,692	138,274	
Arizona.....	333,003	1,094,467	259,844	182,546	337,111	607,298	245,435	316,180	867,626	273,628	549,217	
Arkansas.....	153,808	453,524	120,970	83,114	153,808	267,003	135,260	139,508	346,841	120,805	220,569	
California.....	3,575,225	16,365,426	2,624,058	1,962,511	3,587,015	9,532,993	3,371,891	3,337,848	10,701,005	2,770,338	7,213,078	
Colorado.....	424,048	1,452,806	284,696	185,804	426,648	940,918	385,263	410,938	1,173,640	358,300	779,745	
Connecticut.....	72,247	1,435,080	391,991	153,838	391,991	953,713	309,577	359,859	989,940	316,079	707,713	
Delaware.....	97,991	266,825	49,698	23,742	73,546	201,559	64,965	69,154	165,529	58,698	105,248	
District of Columbia.....	86,522	378,528	74,323	50,930	86,593	251,045	82,023	79,961	176,274	48,603	99,329	
Florida.....	836,406	2,778,007	673,714	615,109	835,582	1,037,539	792,412	788,441	2,432,127	721,895	1,550,945	
Georgia.....	515,906	1,783,675	396,067	317,746	532,502	989,613	463,848	488,113	-1,418,400	422,485	902,873	
Hawaii.....	131,899	565,689	86,571	43,654	131,899	331,851	125,567	128,749	454,147	93,300	271,545	
Idaho.....	97,438	316,924	73,016	45,503	97,998	193,256	83,891	91,490	248,544	78,961	162,718	
Illinois.....	1,348,411	4,346,061	924,648	749,774	1,372,136	2,813,816	1,274,703	1,212,621	3,205,462	1,068,172	2,132,383	
Indiana.....	493,825	1,241,605	292,962	168,611	494,552	777,520	441,248	466,220	1,190,183	419,171	753,396	
Iowa.....	311,045	865,846	215,174	175,797	314,881	637,051	297,125	273,363	689,333	245,444	443,304	
Kansas.....	262,623	780,442	204,386	151,132	263,417	497,418	241,311	228,237	638,946	193,813	397,887	
Kentucky.....	323,173	791,226	216,918	111,772	325,235	647,088	284,873	296,133	683,798	257,485	442,553	
Louisiana.....	80,165	996,036	248,906	219,799	312,210	337,585	288,582	301,694	868,232	67,485	538,153	
Maine.....	81,119	227,151	64,112	32,834	81,119	181,213	76,830	74,617	173,617	57,358	122,225	
Maryland.....	673,643	2,537,027	528,220	294,206	683,109	1,977,146	657,956	625,816	1,534,391	510,445	1,034,023	
Massachusetts.....	737,029	2,423,356	585,125	347,360	737,389	2,225,751	710,440	678,581	1,200,796	562,411	852,550	
Michigan.....	1,304,426	3,966,045	588,150	332,358	1,317,012	3,544,477	1,241,539	1,218,206	2,629,722	1,026,863	1,636,590	
Minnesota.....	598,146	1,998,409	450,001	196,573	598,146	1,709,505	567,652	571,623	1,260,997	462,166	819,809	
Mississippi.....	185,907	520,584	100,023	123,497	188,029	281,999	173,180	171,045	418,619	141,039	245,074	
Missouri.....	491,002	1,333,752	345,209	209,783	491,228	884,030	470,463	455,732	1,097,840	398,078	686,302	
Montana.....	85,790	229,772	60,810	44,833	85,790	148,487	77,341	77,341	202,972	65,518	118,744	
Nebraska.....	138,311	429,376	100,977	53,076	138,311	300,085	132,445	126,639	351,626	113,804	234,555	
Nevada.....	99,174	367,673	63,638	58,363	98,897	124,409	90,407	95,267	333,661	70,517	212,427	
New Hampshire.....	85,623	233,855	63,949	49,151	85,916	163,172	80,504	75,073	200,691	70,645	142,160	
New Jersey.....	922,628	3,255,078	617,998	542,583	942,212	2,523,380	916,416	847,969	1,820,259	709,218	1,233,525	
New Mexico.....	105,850	322,165	81,221	59,279	106,491	169,278	93,592	98,177	280,808	87,399	166,714	
New York.....	2,480,782	10,477,603	1,819,282	1,288,571	2,506,518	9,207,837	2,455,230	2,217,259	3,683,966	1,585,302	2,205,389	
North Carolina.....	543,714	1,618,219	454,721	291,079	546,534	1,126,809	509,347	506,467	1,197,161	417,619	737,086	
North Dakota.....	47,245	136,795	37,640	27,074	47,245	81,803	44,637	41,412	121,722	37,361	77,748	
Ohio.....	1,072,916	2,940,501	565,045	383,946	1,085,547	1,893,048	991,787	1,014,497	2,681,020	934,962	1,812,650	
Oklahoma.....	262,526	819,834	203,320	155,075	262,004	420,998	238,026	237,525	665,705	274,784	370,730	
Oregon.....	338,575	1,009,338	211,679	123,571	338,575	819,886	286,379	318,370	762,501	276,966	488,725	
Pennsylvania.....	1,108,362	3,044,678	651,209	364,547	1,118,242	2,592,796	1,083,628	1,009,147	2,019,039	849,562	1,350,630	
Rhode Island.....	95,583	290,136	54,983	42,366	96,009	259,282	89,493	87,194	180,142	78,413	131,840	
South Carolina.....	280,559	746,943	229,341	115,804	284,196	513,901	269,998	260,351	573,473	207,737	354,581	
South Dakota.....	44,284	117,043	35,289	31,962	46,171	62,853	36,406	39,339	109,098	34,935	70,253	
Tennessee.....	331,746	964,468	269,467	169,252	334,396	382,265	304,539	315,221	921,559	275,209	552,481	
Texas.....	1,094,553	4,048,943	860,054	571,658	1,096,212	1,316,770	958,964	1,063,022	3,728,338	957,681	2,220,114	
Utah.....	189,332	647,517	137,600	99,718	191,346	378,984	180,806	181,563	456,762	152,231	282,368	
Vermont.....	38,871	106,962	25,989	14,402	39,196	93,613	36,137	35,908	79,615	33,233	54,121	
Virginia.....	611,874	2,123,352	476,443	253,032	621,877	1,376,116	578,702	570,887	1,622,216	485,217	1,129,670	
Washington.....	425,979	1,321,764	288,625	177,193	424,968	638,596	292,872	411,117	1,320,326	369,398	888,135	
West Virginia.....	80,737	203,336	54,281	33,310	83,310	132,883	69,396	74,426	188,956	62,902	122,854	
Wisconsin.....	674,112	1,991,207	422,510	292,778	677,025	2,013,765	624,825	558,839	1,154,155	461,644	798,642	
Wyoming.....	42,872	115,893	29,855	19,195	42,840	43,300	35,321	41,170	133,197	36,401	81,379	
AP0/FPO.....	14,473	35,591	9,721	7,586	12,290	14,773	11,819	11,819	32,681	15,121	15,121	
Puerto Rico.....	2,950	54,503	1,856	793	2,950	2,813	1,860	2,950	54,158	818	1,322	
U.S. citizens abroad <sup>1</sup>	33,940	149,641	28,680	14,361	39,163	51,269	32,509	38,145	138,929	29,554	102,262	

Footnotes at end of table.

Table 5.2—All Returns, Returns With Itemized Deductions by Type, and Tax Items by State—Continued

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

State	Returns with itemized deductions—Continued										All returns				
	Miscellaneous deductions					Exemptions					Taxable income		Income (a) before credits		
	Total		Net casualty or theft loss		Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount											
<b>United States, total</b>	<b>21,862,475</b>	<b>12,349,195</b>	<b>2,473,064</b>	<b>2,300,338</b>	<b>164,900,772</b>	<b>85,280,660</b>	<b>1,062,190,322</b>	<b>73,087,283</b>	<b>203,803,653</b>						
Alabama	312,778	140,897	32,907	34,729	2,573,026	1,244,123	14,002,885	1,100,850	2,446,492						
Alaska	52,561	51,976	8,527	14,356	3,183,374	164,333	2,798,727	182,022	620,067						
Arizona	295,075	185,969	26,901	32,733	4,490,049	946,107	10,745,158	783,104	1,973,249						
Arkansas	129,615	67,694	12,982	22,284	2,070,210	1,552,658	7,456,153	580,790	1,289,379						
California	3,176,844	2,166,566	395,134	480,751	23,408,573	17,556,430	116,622,435	7,938,421	22,795,426						
Colorado	356,981	165,315	33,139	18,724	2,089,306	1,145,622	14,192,343	972,101	2,718,192						
Connecticut	326,000	210,972	37,271	18,157	2,901,134	1,278,757	18,240,287	1,109,960	3,808,317						
Delaware	52,510	31,004	5,178	2,655	418,068	232,863	3,033,258	198,770	603,416						
District of Columbia	71,266	45,341	6,351	3,930	642,846	482,135	3,709,248	263,902	801,961						
Florida	686,611	416,568	62,782	57,764	6,801,501	3,466,166	40,368,776	3,068,729	7,813,581						
Georgia	422,951	177,732	33,657	24,552	4,934,449	3,700,837	21,057,692	1,603,279	3,748,929						
Hawaii	119,836	60,309	6,962	7,134	970,612	727,959	4,697,226	333,344	874,309						
Idaho	76,670	28,201	5,266	1,754	969,551	727,163	3,628,362	271,386	630,493						
Illinois	1,170,588	613,137	132,480	80,205	11,618,085	8,712,064	63,347,770	3,979,963	12,914,548						
Indiana	428,133	220,190	33,130	39,797	5,412,008	2,109,183	27,253,318	1,801,487	5,219,758						
Iowa	275,047	110,309	18,646	10,431	3,090,433	2,317,825	14,088,625	969,418	2,588,896						
Kansas	222,977	89,055	15,151	16,160	2,408,475	1,806,356	11,276,529	804,976	2,114,618						
Kentucky	268,712	110,575	30,070	24,914	3,284,295	2,463,221	13,865,170	997,975	2,516,053						
Louisiana	264,777	246,711	50,976	54,407	6,678,036	1,347,911	16,440,085	1,112,299	3,209,620						
Maine	63,078	39,980	9,339	15,702	1,079,683	809,762	4,141,720	350,892	683,069						
Maryland	570,462	264,611	57,611	31,053	4,188,822	3,141,617	16,999,998	1,501,650	4,556,903						
Massachusetts	635,573	334,468	104,335	62,746	5,663,396	4,247,549	27,743,234	1,959,992	5,206,559						
Michigan	1,173,711	526,798	104,380	57,766	9,168,049	6,876,037	49,487,533	3,103,714	8,817,647						
Minnesota	523,041	264,726	67,139	53,923	3,051,620	1,626,215	19,254,050	1,322,754	3,552,303						
Mississippi	157,625	74,019	17,183	14,748	2,294,798	1,721,099	7,738,407	514,667	1,325,611						
Missouri	417,757	178,435	27,101	20,655	4,780,061	3,585,046	18,298,577	1,563,567	4,256,577						
Montana	74,323	43,704	7,625	16,997	784,686	588,515	3,332,170	238,793	593,489						
Nebraska	107,890	36,275	7,595	5,115	1,574,240	956,174	7,317,201	521,785	1,345,712						
Nevada	85,533	71,817	9,231	2,202	778,074	583,556	3,264,800	277,965	735,262						
New Hampshire	69,363	35,475	6,484	3,432	950,554	712,916	4,585,487	335,863	835,640						
New Jersey	802,055	498,653	104,032	57,342	7,447,477	5,585,608	28,991,281	2,473,608	8,134,880						
New Mexico	87,083	48,055	10,958	10,461	1,250,076	939,057	4,619,776	406,831	1,302,949						
New York	2,223,318	1,424,492	367,413	318,040	16,653,733	12,320,800	83,684,029	5,758,944	16,301,129						
North Carolina	433,266	181,460	41,728	43,091	5,289,763	3,929,822	22,387,239	1,763,733	3,865,127						
North Dakota	37,118	15,317	2,140	3,725	657,729	493,297	2,866,438	202,606	511,290						
Ohio	924,091	400,457	78,590	54,453	10,775,232	8,081,424	40,138,278	2,473,608	8,134,880						
Oklahoma	226,008	111,044	23,956	22,485	2,781,134	2,095,851	10,542,208	885,566	2,371,178						
Oregon	269,829	126,156	26,685	25,756	2,575,226	1,931,420	12,708,819	885,566	2,371,178						
Pennsylvania	932,981	498,947	94,393	74,606	11,206,506	8,474,632	56,237,348	3,846,849	10,601,522						
Rhode Island	81,754	43,173	6,973	9,210	925,133	693,650	4,320,757	307,512	791,477						
South Carolina	237,146	105,829	18,938	26,882	2,019,212	1,044,110	10,888,915	885,916	1,825,070						
South Dakota	36,788	33,472	2,553	4,422	2,686,657	2,146,643	10,888,915	206,305	444,641						
Tennessee	273,653	189,975	41,110	65,538	4,008,777	3,156,130	17,989,889	1,385,826	3,266,694						
Texas	673,609	586,042	154,451	190,413	13,608,391	5,019,130	63,406,803	4,181,251	12,625,961						
Utah	155,487	64,215	12,094	9,210	1,392,080	1,044,000	5,417,213	415,775	937,776						
Vermont	31,327	15,133	3,192	1,627	502,975	377,231	1,996,442	171,285	329,939						
Virginia	570,934	213,578	38,767	19,226	4,981,253	3,795,040	25,954,164	1,769,485	4,325,125						
Washington	322,636	196,386	34,915	24,990	3,950,558	2,962,769	16,133,723	1,369,828	4,206,867						
West Virginia	64,040	30,994	6,729	5,076	1,687,726	1,265,977	7,517,597	538,836	1,338,991						
Wisconsin	589,433	213,106	32,165	24,369	4,808,708	3,606,531	22,137,312	1,539,269	4,011,159						
Wyoming	35,543	17,195	3,215	2,497	483,764	362,823	1,875,777	157,749	490,075						
APO/FPO	14,473	6,969	773,095	374,162	773,095	570,821	2,680,041	364,803	490,075						
Puerto Rico	307	240	1	1	97,755	98,755	233,865	19,428	39,626						
U.S. citizens abroad <sup>1</sup>	30,903	21,755	4,073	2,404	555,103	416,327	3,122,910	131,711	947,473						

<sup>1</sup>Estimate should be used with caution because of the small number of sample returns on which it is based.  
<sup>2</sup>Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.  
<sup>3</sup>Returns filed from Army Post Office and Fleet Post Office addresses.  
<sup>4</sup>Returns filed by U.S. citizens born in U.S. possessions or abroad.

Table 5.3—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by State

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

State	All returns		Income tax before credits		Total		General tax credit		Child care credit		Earned income credit used to offset income tax before credits		Credit for the elderly		Investment credit	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
<b>United States, total</b>	<b>89,771,551</b>	<b>73,087,283</b>	<b>203,803,853</b>	<b>73,078,848</b>	<b>17,085,591</b>	<b>73,072,787</b>	<b>10,248,475</b>	<b>3,430,849</b>	<b>654,304</b>	<b>1,898,414</b>	<b>152,934</b>	<b>689,248</b>	<b>143,255</b>	<b>3,942,118</b>	<b>2,926,988</b>	
Alabama	1,313,202	1,100,850	2,446,492	1,100,850	230,477	1,100,850	147,336	66,319	11,745	66,371	5,480	6,813	1,900	47,420	33,953	
Alaska	174,983	142,022	620,067	142,022	142,022	142,022	14,984	12,323	3,428	12,323	66	436	158	12,053	12,598	
Arizona	1,001,591	783,104	973,249	783,104	188,704	783,104	108,505	41,794	7,704	41,794	1,624	12,008	2,639	30,896	24,074	
Arkansas	764,141	580,790	2,289,379	580,790	138,725	580,790	143,829	44,452	5,839	111,351	1,839	8,091	1,587	53,637	34,676	
California	9,697,144	7,937,623	22,795,426	7,937,623	1,878,885	7,937,623	1,111,249	488,897	107,776	186,150	17,293	99,935	20,838	430,841	305,407	
Colorado	1,207,960	972,101	2,718,192	972,101	252,954	972,101	135,191	73,837	13,614	121,772	1,313	16,587	2,931	64,378	47,913	
Connecticut	1,329,468	1,109,960	3,808,317	1,109,960	244,037	1,109,960	159,135	24,614	3,857	9,092	648	1,160	29	45,972	27,548	
Delaware	244,699	198,870	603,416	198,870	40,925	198,870	26,911	7,346	1,416	2,288	120	530	206	5,223	4,464	
District of Columbia	320,987	263,902	801,961	263,902	53,184	263,902	35,427	15,931	4,295	8,995	981	8,896	1,800	8,232	2,689	
Florida	3,668,748	3,068,729	7,813,581	3,068,729	638,410	3,068,729	399,301	140,713	22,207	135,241	13,592	73,883	18,582	120,682	92,921	
Georgia	1,999,798	1,603,279	3,748,929	1,603,279	303,151	1,603,279	216,409	101,094	21,333	39,328	5,288	5,663	1,089	68,194	33,184	
Hawaii	403,717	335,344	874,309	335,344	88,263	335,344	45,842	12,899	2,417	17,819	1,378	7,738	1,520	14,017	7,096	
Idaho	355,293	271,386	630,493	271,386	80,783	271,386	38,317	14,647	1,798	15,986	2,357	2,861	621	31,518	28,040	
Illinois	4,770,947	3,979,963	12,914,548	3,979,963	922,429	3,979,963	581,787	155,893	33,385	70,964	6,447	34,465	5,400	216,092	187,535	
Indiana	2,207,971	1,801,487	5,219,758	1,801,487	445,575	1,801,487	257,684	67,468	11,506	29,907	2,133	18,958	2,736	129,521	92,322	
Iowa	1,175,393	969,418	2,588,896	969,418	325,166	969,418	138,711	69,094	10,060	11,860	1,738	6,622	931	130,225	146,257	
Kansas	976,982	804,976	2,146,818	804,976	212,591	804,976	110,071	47,296	9,066	8,715	724	11,587	1,539	82,017	64,806	
Kentucky	1,262,645	997,975	2,516,053	997,975	223,975	997,975	138,786	62,910	10,978	34,050	3,569	13,407	2,823	79,707	41,042	
Louisiana	1,433,903	1,112,299	3,209,620	1,112,299	260,268	1,112,299	157,566	48,452	8,305	27,505	3,756	8,129	2,592	52,816	51,792	
Maine	447,724	350,892	683,069	350,892	69,643	350,892	46,547	12,455	1,797	21,901	1,358	4,868	904	17,283	7,988	
Maryland	1,757,431	1,501,650	4,556,903	1,497,833	329,617	1,497,833	215,195	85,398	20,141	30,622	4,332	26,388	9,478	48,204	28,587	
Massachusetts	2,442,305	1,959,992	5,206,539	1,959,992	360,392	1,959,992	276,699	142,634	10,762	7,720	1,449	30,492	5,861	52,656	25,318	
Michigan	3,696,083	3,103,714	9,611,647	3,103,714	652,931	3,103,714	451,485	112,148	22,128	39,553	2,940	3,497	681	126,337	68,435	
Minnesota	1,690,622	1,322,754	3,552,303	1,322,754	367,184	1,322,754	187,911	82,315	11,585	27,278	2,644	23,715	2,503	137,583	114,590	
Mississippi	830,062	614,667	1,325,611	614,667	140,338	614,667	84,885	39,489	6,902	21,439	1,427	5,296	1,304	33,207	14,590	
Missouri	1,926,784	1,563,560	4,256,577	1,563,560	386,156	1,563,560	217,254	103,417	15,932	41,397	2,962	9,060	1,477	121,078	96,435	
Montana	323,479	238,793	593,489	238,793	83,451	238,793	72,411	30,560	4,874	4,992	177	2,352	262	37,398	36,337	
Nebraska	637,080	521,785	1,345,712	521,785	172,734	521,785	277,964	19,535	3,782	9,201	1,236	1,609	653	74,482	80,558	
Nevada	341,457	277,965	852,356	277,965	68,832	277,965	38,241	19,535	3,782	9,201	1,236	1,609	424	13,578	13,411	
New Hampshire	398,810	335,863	835,640	335,863	65,831	335,863	46,011	38	1,676	544	38	5,142	1,205	13,208	7,616	
New Jersey	3,045,723	2,473,608	8,134,880	2,473,608	512,862	2,473,608	364,022	73,430	16,726	33,117	3,312	22,146	3,316	80,732	42,437	
New Mexico	479,884	405,831	912,338	405,831	91,238	405,831	54,387	16,776	2,814	20,532	1,046	6,084	1,475	24,363	18,084	
New York	6,972,367	5,778,844	16,301,129	5,778,844	1,189,822	5,778,844	815,423	230,662	49,779	131,181	9,941	26,228	7,647	172,671	101,593	
North Carolina	2,183,403	1,765,733	3,865,127	1,765,733	360,078	1,765,733	236,695	105,618	18,869	73,697	7,524	33,771	9,92	75,344	52,927	
North Dakota	265,989	202,606	511,290	202,606	79,036	202,606	28,922	12,696	1,787	7,784	401	2,527	194	41,361	39,708	
Ohio	4,376,571	3,657,566	10,398,120	3,657,566	760,691	3,657,566	519,716	105,380	16,977	46,854	5,632	24,099	4,581	166,690	122,877	
Oklahoma	1,112,318	882,569	2,371,178	882,569	230,516	882,569	123,429	49,842	8,119	3,094	153	8,917	2,317	75,402	61,371	
Oregon	1,065,402	842,915	2,297,960	842,915	217,218	842,915	118,115	32,021	4,767	15,299	1,894	12,747	2,873	68,819	51,116	
Pennsylvania	4,739,845	3,848,849	10,601,522	3,848,849	788,056	3,848,849	553,657	75,634	12,774	68,573	5,686	8,162	1,474	138,573	103,219	
Rhode Island	396,358	307,512	791,477	307,512	59,878	307,512	43,569	9,242	1,020	6,768	566	4,327	741	9,976	6,235	
South Carolina	1,117,788	885,916	1,825,070	885,916	170,829	885,916	117,429	49,929	9,689	26,413	2,405	8,115	1,193	34,371	21,423	
South Dakota	1,270,359	1,030,305	2,444,841	1,030,305	206,305	1,030,305	273,387	139,951	2,366	2,753	236	2,662	520	31,360	33,696	
Tennessee	1,712,982	1,351,998	3,266,694	1,351,998	305,654	1,351,998	87,613	36,313	6,742	60,742	4,587	5,422	1,414	81,648	56,599	
Texas	5,348,615	4,181,251	12,825,981	4,181,251	1,083,113	4,181,251	582,337	252,543	53,419	155,973	11,977	8,663	8,663	298,847	236,371	
Utah	501,754	415,775	937,776	415,775	89,557	415,775	58,742	25,778	3,478	3,940	325	5,618	1,327	31,344	18,267	
Vermont	199,175	171,285	329,939	171,285	36,720	171,285	8,093	8,093	1,189	8,518	1,150	9,195	169	69,508	8,003	
Virginia	2,112,341	1,766,485	4,925,725	1,766,485	356,342	1,766,485	247,407	72,418	14,860	25,801	2,711	24,355	5,202	89,508	45,397	
Washington	1,683,579	1,364,928	4,206,867	1,364,928	340,606	1,364,928	195,747	64,483	14,206	24,288	2,741	10,589	3,557	58,362	58,362	
West Virginia	663,634	533,836	1,338,991	533,836	102,630	533,836	75,862	9,002	1,297	11,707	769	4,474	175	16,160	14,528	
Wisconsin	1,923,298	1,539,269	4,011,159	1,539,269	347,246	1,539,269	221,213	63,496	9,840	18,262	1,613	7,070	2,151	125,081	69,844	
Wyoming	192,833	157,449	490,075	157,449	53,849	157,449	22,530	7,463	1,050	10,422	1,654	1,995	70	18,947	17,883	
U.S. citizens abroad <sup>1</sup>	377,032	364,803	324,432	364,803	35,911	364,803	33,950	4,199	882	3,644	—	—	—	—	—	
U.S. citizens abroad <sup>2</sup>	194,787	131,711	947,473	131,711	530,647	131,711	19,131	1,083	—	—	—	—	—	1,812	1,662	

Footnotes at end of table

**Table 5.3—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by State—Continued**  
 (All figures are estimates based on samples - money amounts are in thousands of dollars)

State	Tax credits—Continued															Total tax liability Amount (31)	
	Investment credit—Cont Business energy investment credit nonrefundable portion		Foreign tax credit		Contribution to candidates credit		New jobs credit		Residential energy credit		Income tax after credits		Earned income credit used to offset all other taxes		Number of returns		
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)		(31)
<b>United States, total</b>	2,018	1,250	278,267	901,030	3,560,384	103,873	757,288	1,370,406	5,843,361	576,545	68,614,401	186,718,062	567,833	94,197	70,441,155	193,184,849	
Alabama			758	85	63,776	1,844	13,602	20,232	91,508	7,898	1,002,230	2,216,015	8,628	1,988	1,031,046	2,287,359	
Alaska			3,422	49	9,228	288	1,344	3,274	9,180	918	132,415	577,854	1,037	187	135,909	594,204	
Arizona			1,645	71	18,046	591	9,079	10,923	42,113	4,603	698,001	1,784,272	5,831	1,035	714,961	1,854,488	
Arkansas			29,801	50,658	477,546	13,486	110,259	228,785	210,764	22,110	7,443,476	20,916,540	9,667	2,037	549,135	1,224,931	
California			4,287	13,647	35,085	873	13,390	27,956	95,651	9,503	930,411	2,465,237	6,605	1,551	953,389	2,576,304	
Colorado			5,507	11,105	47,632	1,360	17,500	29,107	117,437	11,225	1,087,860	3,684,279	4,435	778	1,012,990	3,655,301	
Connecticut			1,009	2,043	28,187	783	1,139	2,568	17,586	2,300	235,016	748,771	3,388	62	237,134	763,089	
Delaware			7,604	13,812	131,280	3,936	28,309	63,866	89,225	10,071	2,782,808	7,175,170	20,298	3,413	2,857,097	7,472,302	
District of Columbia																	
Florida			2,870	2,532	54,868	1,503	15,708	14,304	89,451	7,508	1,514,401	3,445,778	12,239	2,248	1,558,678	3,559,376	
Georgia			959	1,843	27,769	804	1,758	3,286	5,638	3,984	310,233	806,045	7,431	1,220	315,185	828,438	
Hawaii			186	340	11,677	290	4,090	7,526	19,493	1,447	245,554	549,710	1,057	1,057	259,658	590,021	
Idaho			8,729	19,016	196,004	5,444	24,207	52,749	352,818	29,956	3,787,878	11,992,119	12,494	1,827	3,870,683	12,364,113	
Illinois			3,173	2,389	54,990	1,535	30,853	60,302	161,613	14,918	1,694,676	4,774,183	10,166	1,718	1,733,702	4,920,007	
Indiana			227	431	32,786	969	12,469	15,960	124,016	10,109	903,082	2,263,730	12,038	1,769	947,759	2,427,377	
Iowa			1,805	8,008	49,680	1,390	19,153	30,500	155,023	11,993	1,464,043	3,870,421	14,198	2,523	1,514,909	4,029,737	
Kansas			390	548	12,678	318	5,840	8,624	20,461	1,685	201,721	510,038	4,432	700	220,786	555,328	
Kentucky			468	577	17,974	420	8,159	9,156	43,828	3,401	472,863	1,172,978	8,578	1,052	513,855	1,267,143	
Louisiana			1,119	10,955	309,128	1,430	12,071	25,919	50,869	4,757	1,040,344	2,949,352	10,369	1,944	1,066,742	3,038,382	
Maine			680	741	10,828	371	3,776	6,125	31,935	3,695	341,354	613,426	5,402	937	351,983	640,718	
Maryland			4,166	9,190	70,793	1,875	11,974	21,532	154,735	19,280	1,432,280	4,227,286	4,109	674	1,461,862	4,324,616	
Massachusetts			9,231	3,373	129,480	3,618	11,950	13,056	180,359	19,280	1,880,359	4,846,168	10,554	2,073	1,910,844	4,958,194	
Michigan			16,060	22,694	130,630	3,638	29,299	51,185	322,494	29,627	2,943,785	9,164,716	15,474	2,591	2,987,012	9,336,551	
Minnesota			6,716	4,951	90,605	2,036	12,753	21,945	197,344	19,014	1,210,552	3,185,179	6,216	4,992	1,285,309	3,441,838	
Mississippi			143	1,714	28,958	939	7,962	12,722	30,458	3,458	555,360	1,185,273	6,116	1,062	576,616	1,337,939	
Missouri			1,805	8,008	49,680	1,390	19,153	30,500	155,023	11,993	1,464,043	3,870,421	14,198	2,523	1,514,909	4,029,737	
Montana			390	548	12,678	318	5,840	8,624	20,461	1,685	201,721	510,038	4,432	700	220,786	555,328	
Nebraska			468	577	17,974	420	8,159	9,156	43,828	3,401	472,863	1,172,978	8,578	1,052	513,855	1,267,143	
Nevada			792	1,119	10,955	309	3,250	8,738	11,021	1,563	262,962	783,524	1,242	127	267,230	816,958	
New Hampshire			1,164	913	14,290	479	2,387	3,755	33,516	4,139	319,699	769,809	1,864	356	326,402	794,602	
New Jersey			11,495	20,997	199,229	6,084	16,722	25,087	273,703	30,880	2,368,107	7,622,018	6,460	1,014	2,401,508	7,789,631	
New Mexico			414	932	22,899	715	5,546	9,275	23,543	2,465	382,833	811,711	3,335	628	394,218	848,824	
New York			25,575	57,554	498,089	15,624	38,115	62,076	593,144	69,621	5,472,970	15,111,307	37,370	7,164	5,558,036	15,509,580	
North Carolina			4,676	2,099	57,490	1,486	17,050	24,418	175,660	15,850	1,636,197	3,505,049	23,417	3,285	1,674,270	3,634,533	
North Dakota			248	471	4,319	121	3,464	6,004	15,360	1,420	181,670	432,254	5,494	716	204,662	481,207	
Ohio			7,294	5,059	154,105	4,410	26,147	42,901	388,318	38,356	3,508,899	9,637,429	18,136	3,527	5,881,557	9,888,302	
Oklahoma			1,824	12,972	22,812	695	8,043	12,112	91,178	9,149	830,358	2,140,662	15,992	2,987	870,373	2,248,761	
Oregon			2,775	1,852	34,345	952	14,808	42,490	31,898	3,455	790,240	2,080,742	13,215	2,181	815,558	2,180,211	
Pennsylvania			6,984	10,356	172,853	5,438	28,698	54,408	351,857	41,007	3,666,100	9,813,466	13,848	2,264	3,730,272	10,081,784	
Rhode Island			818	489	19,161	638	2,325	3,150	34,075	3,471	294,481	731,599	1,155	222	300,033	750,565	
South Carolina			1,372	453	31,739	789	8,795	12,032	76,958	5,410	815,803	1,654,242	8,466	1,332	837,256	1,710,203	
South Dakota			66	7	11,889	342	2,691	4,627	19,279	1,547	181,672	374,357	3,349	1,273	204,391	413,389	
Tennessee			1,612	786	47,799	1,769	19,193	33,541	104,994	8,500	1,253,442	2,961,040	18,672	3,878	1,294,603	3,076,253	
Texas			9,442	45,589	172,315	5,350	58,487	115,637	187,710	18,947	3,839,478	11,742,868	29,799	4,795	9,967,761	12,264,022	
Utah			183	302	15,270	298	7,592	13,657	41,635	3,155	381,109	838,219	3,947	710	393,062	876,215	
Vermont			430	341	5,595	134	1,773	2,351	15,989	1,769	151,989	293,218	6,501	316	158,677	309,055	
Virginia			5,441	4,690	45,916	1,091	13,458	22,483	164,512	12,442	1,683,729	4,569,383	19,554	1,266	1,715,817	4,680,917	
Washington			3,154	9,298	73,320	1,957	22,918	45,001	76,220	9,686	1,315,360	3,866,261	9,527	990	1,341,676	3,996,952	
West Virginia			736	1,300	11,329	396	3,475	5,681	32,122	3,755	502,429	1,236,361	2,486	449	506,664	1,266,936	
Wisconsin			1,952	1,891	37,013	1,117	14,797	23,455	204,800	16,114	1,476,770	3,683,914	22,462	2,878	1,531,228	3,809,261	
Wyoming			1,931	3,385	4,794	145	2,675	5,737	13,637	1,394	150,085	436,226	1,357	242	156,114	459,163	
AP/FP/PO			8,819	12,832	20,024	696	9	140	1,282	148	350,551	288,521	—	—	350,551	288,956	
Puerto Rico			64,107	509,314	373	19	60	75	485	48	13,073	23,314	—	—	14,610	24,500	
U.S. citizens abroad <sup>1</sup>																	

Footnotes at end of table





Table 5.4—All Returns: Exemptions by Type and Number of Returns by Number of Exemptions Other Than Age or Blindness, by State

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

State	Number of returns (1)	Adjusted gross income less deficit (2)	Total number of exemptions (3)	Exemption amount (4)	For Taxpayer (and spouse) (5)	Exemptions			For blindness		
						For age 65 or over	Number of returns (6)	Number of exemptions (7)	Adjusted gross income less deficit (8)	Number of returns (9)	Number of exemptions (10)
<b>United States, total</b>	<b>88,771,551</b>	<b>1,302,447,386</b>	<b>219,867,896</b>	<b>164,900,772</b>	<b>134,382,112</b>	<b>8,370,125</b>	<b>10,996,804</b>	<b>113,025,209</b>	<b>187,234</b>	<b>188,010</b>	<b>2,574,485</b>
Alabama	1,313,202	17,351,764	3,430,701	2,573,026	2,058,727	76,682	99,642	1,092,462	1,549	1,549	-43,379
Alaska	3,395,800	174,983	424,986	318,374	4,046	4,046	5,892	82,591	6,19	6,19	-7,644
Arizona	1,001,591	13,476,793	2,490,049	1,867,537	1,499,081	103,822	140,815	1,508,401	3,386	3,386	-49,196
Arkansas	9,697,144	9,264,514	2,070,210	1,552,658	1,221,733	86,949	112,016	1,398,322	4,588	4,588	-42,181
California	1,207,960	17,489,354	2,785,741	2,089,306	1,772,795	100,427	129,190	1,452,495	17,701	17,983	337,463
Colorado	1,329,468	21,886,667	3,053,512	2,290,134	1,952,510	137,611	181,741	2,095,824	8,19	8,19	-16,357
Connecticut	244,699	3,691,574	557,424	418,068	363,272	14,503	19,815	247,822	2,517	2,517	-15,943
District of Columbia	3,668,748	4,341,250	642,846	482,135	392,104	26,579	32,984	567,193	1,606	1,606	-1,606
Florida	1,999,798	26,087,505	4,934,449	3,700,837	2,996,338	54,989	74,306	7,763,709	8,369	8,369	-93,344
Georgia	403,217	5,943,659	970,612	727,959	595,571	109,630	149,661	1,376,213	2,843	3,168	-8,782
Hawaii	355,293	4,577,641	969,551	727,163	44,249	34,583	44,249	448,018	1,238	1,238	-12,307
Idaho	4,770,947	75,859,512	11,616,085	8,712,064	6,987,856	486,622	642,869	6,869,788	11,632	11,632	-20,161
Illinois	2,207,971	32,295,302	5,412,008	4,059,006	3,323,471	210,357	284,995	2,573,004	5,640	5,640	-76,485
Indiana	1,175,393	17,107,245	3,090,433	2,317,825	1,833,815	174,015	231,039	2,033,766	2,805	2,805	-21,660
Iowa	976,922	13,602,530	2,408,475	1,806,356	1,485,524	139,748	192,213	1,651,939	9	9	-110
Kansas	1,252,645	16,916,161	3,284,295	2,463,221	2,023,879	125,060	161,285	1,451,105	1,153	1,153	-13,086
Kentucky	1,433,903	19,943,085	3,570,714	2,678,036	2,141,501	115,774	156,850	1,480,794	1,374	1,374	-13,873
Louisiana	447,724	5,130,551	1,079,663	809,762	679,085	40,738	53,981	478,354	1,640	1,640	-17,640
Maine	1,757,431	28,697,794	4,188,822	3,141,617	2,604,528	171,252	207,646	2,243,096	1,866	1,866	-8,497
Maryland	2,442,305	34,205,814	5,663,399	4,272,549	3,529,182	228,377	336,901	3,194,388	3,16	3,16	-25,632
Massachusetts	3,698,083	59,980,460	9,168,049	6,876,037	5,563,381	269,749	356,602	3,750,365	12,926	12,926	111,688
Michigan	1,690,622	24,127,051	4,068,826	3,051,620	2,502,513	208,940	289,940	1,657,943	5,214	5,214	-142,341
Minnesota	800,662	9,812,497	2,294,798	1,721,099	1,251,600	61,327	76,143	561,286	-843	-843	-12,655
Mississippi	1,926,784	27,089,438	4,780,061	3,585,046	2,886,293	207,469	260,742	2,665,340	6,159	6,159	-65,107
Missouri	323,479	4,089,438	754,986	588,515	485,783	29,891	39,210	401,553	-125	-125	-1,727
Montana	637,060	8,733,209	1,574,400	1,181,058	976,467	67,228	92,631	867,128	794	794	-10,991
Nebraska	321,457	5,046,952	778,074	583,536	500,740	27,955	35,163	481,332	-70	-70	-2,115
Nevada	398,810	5,500,822	950,554	712,916	594,526	43,350	58,832	540,868	-122	-122	-2,182
New Hampshire	3,045,723	48,595,651	7,447,477	5,585,608	4,541,188	333,113	424,538	4,333,806	13,067	13,067	117,044
New Jersey	4,798,884	6,301,756	1,252,076	939,057	738,050	53,090	67,605	550,544	988	988	18,301
New Mexico	6,972,367	106,024,093	16,963,733	12,722,800	10,147,809	758,269	988,436	10,762,662	30,629	30,629	343,700
New York	2,183,403	27,683,713	5,239,763	3,929,822	3,306,155	165,059	209,552	2,016,805	-3,310	-3,310	-21,097
North Carolina	265,969	3,411,760	657,729	493,297	410,174	28,542	39,230	346,225	-693	-693	-4,604
North Dakota	4,376,571	65,062,570	10,775,232	8,081,424	6,611,087	370,639	499,610	4,690,276	866	866	-18,871
Ohio	1,112,318	15,434,142	2,761,234	2,085,851	1,736,967	129,114	174,060	1,783,391	1,904	1,904	-35,998
Oklahoma	1,066,402	15,157,001	2,592,560	1,931,420	1,623,308	117,486	149,192	1,343,122	3,158	3,158	-34,515
Oregon	4,739,845	67,358,612	11,299,509	8,474,622	7,198,312	425,540	543,932	5,193,071	9,451	9,451	136,003
Pennsylvania	3,963,358	5,268,347	925,133	693,850	592,133	45,481	60,487	520,419	-423	-423	-9,706
Rhode Island	1,117,788	13,542,776	2,692,282	2,019,212	1,657,361	92,756	129,114	928,476	-	-	-
South Carolina	2,703,359	3,104,848	688,857	516,643	414,084	33,404	47,664	410,060	969	969	19,188
South Dakota	1,712,982	21,912,176	4,208,177	3,156,133	2,601,453	121,473	156,976	1,368,493	1,898	1,898	-59,900
Tennessee	5,348,615	76,472,457	13,608,391	10,206,293	8,061,743	423,807	532,647	6,260,400	18,255	18,255	275,737
Texas	501,754	7,040,331	1,392,080	1,044,060	789,581	39,984	51,829	505,165	1,621	1,621	-1,621
Utah	199,175	2,457,145	502,975	377,231	307,892	16,403	21,905	176,637	97	97	-1,241
Vermont	2,112,341	31,651,293	4,981,253	3,726,940	3,102,992	154,924	190,971	2,163,875	-	-	-
Virginia	1,683,579	25,418,256	3,950,358	2,927,869	2,489,335	137,501	184,197	1,927,917	2,928	2,928	-55,431
Washington	663,634	8,930,226	1,687,728	1,265,737	1,066,850	43,544	53,115	507,032	-	-	-
West Virginia	1,923,298	27,505,082	4,808,708	3,606,531	2,892,826	181,434	252,023	2,165,827	-	-	-
Wisconsin	192,833	2,905,851	483,764	362,823	295,578	13,532	18,446	224,778	14	14	-1,829
Wyoming	377,032	3,294,767	773,095	579,821	468	-316	316	-21,738	-	-	-
WFO/FPO	31,625	345,724	97,376	73,032	52,662	3,561	5,346	16,298	-	-	-
Puerto Rico	194,787	3,578,001	555,103	416,327	311,134	18,195	19,647	202,774	4,227	4,227	-23,282

Footnotes at end of table



**Table 5.4—All Returns: Exemptions by Type and Number of Returns by Number of Exemptions Other Than Age or Blindness, by State—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Exemptions—Continued													
	For dependents													
	Total		Children living at home		Children living away from home		Parents living at home		Parents living away from home		Other dependents			
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
<b>United States, total</b>	<b>35,645,941</b>	<b>74,300,770</b>	<b>702,115,454</b>	<b>33,471,961</b>	<b>69,145,778</b>	<b>1,228,139</b>	<b>2,010,301</b>	<b>1,119,769</b>	<b>1,217,543</b>	<b>346,748</b>	<b>394,225</b>	<b>1,122,875</b>	<b>1,532,925</b>	
Alabama	614,787	1,270,783	10,410,044	583,809	1,180,007	13,897	19,801	11,184	11,184	4,363	4,431	34,385	55,360	
Alaska	76,370	158,271	1,908,528	37,668	147,233	3,181	9,926	5,766	5,766	889	903	2,555	3,633	
Arizona	396,647	846,767	7,118,222	371,855	784,526	13,615	20,508	15,802	15,802	5,512	7,103	13,116	18,816	
Arkansas	336,684	731,873	5,176,620	327,209	711,427	7,257	9,780	5,192	5,192	331	326	3,326	5,143	
California	3,822,688	7,971,046	77,361,134	3,506,677	7,104,548	179,159	279,765	145,908	186,209	119,466	144,928	171,464	255,596	
Colorado	420,652	882,937	9,009,105	405,323	839,763	17,042	23,233	4,471	4,471	2,476	2,495	11,454	12,975	
Connecticut	456,926	919,229	11,173,021	423,890	866,860	21,743	29,732	15,506	15,506	5,386	5,427	15,386	17,034	
Delaware	89,044	171,820	1,988,256	85,142	161,576	4,264	6,304	2,109	2,109	772	772	1,030	1,050	
District of Columbia	100,668	217,681	1,867,367	92,658	196,514	2,527	3,975	3,074	3,074	697	698	9,335	13,598	
Florida	1,353,761	2,771,472	23,172,815	1,258,064	2,551,351	47,199	74,341	44,015	46,806	16,517	20,075	56,207	78,899	
Georgia	881,965	1,785,282	15,476,656	814,274	1,631,449	35,726	62,366	24,970	24,970	4,996	5,151	41,175	61,346	
Hawaii	161,299	329,554	3,226,264	150,477	303,841	9,929	8,929	6,195	6,195	3,109	3,109	5,179	6,374	
Idaho	166,183	371,901	2,688,874	155,589	346,770	11,726	20,810	2,053	2,082	200	200	1,631	2,039	
Illinois	1,773,148	3,973,728	40,070,031	1,652,560	3,660,486	69,056	122,527	57,013	61,348	23,983	26,587	61,170	102,780	
Indiana	818,885	1,797,902	17,314,251	787,706	1,684,620	35,638	60,820	21,416	24,017	60,938	9,939	21,452	27,506	
Iowa	468,227	1,022,774	9,642,137	456,215	995,293	9,125	15,492	11,942	11,942	5,697	5,697	3,954	4,350	
Kansas	356,654	730,729	7,190,366	350,489	710,493	9,416	13,960	3,371	3,371	555	559	2,051	2,346	
Kentucky	561,398	1,097,978	9,598,583	534,507	1,044,872	16,157	23,413	5,461	5,502	2,415	2,415	9,959	19,038	
Louisiana	624,277	1,271,926	11,180,078	584,968	1,206,071	9,819	19,933	9,127	9,506	3,122	3,122	35,103	42,294	
Maine	179,962	345,243	2,830,008	169,788	329,624	2,074	712	8,808	8,808	712	712	1,805	2,311	
Maryland	683,644	1,376,293	15,536,707	646,321	1,289,923	17,735	21,347	31,506	31,506	4,136	4,137	25,341	29,380	
Massachusetts	837,658	1,826,000	17,615,438	787,245	1,736,191	24,402	46,586	23,807	25,484	6,189	6,305	9,392	11,436	
Michigan	1,517,497	3,235,140	34,615,101	1,439,148	3,055,543	67,264	107,330	26,068	26,468	4,868	5,002	39,534	40,794	
Minnesota	634,389	1,352,357	13,705,525	618,062	1,301,951	19,090	35,134	11,142	11,598	6,559	6,559	9,420	13,465	
Mississippi	410,591	966,212	6,124,513	392,217	926,424	6,465	12,386	11,084	11,442	1,164	1,164	10,624	14,636	
Missouri	808,059	1,626,867	14,977,213	756,116	1,524,155	29,067	36,739	23,087	28,144	2,071	2,109	24,364	35,720	
Montana	122,684	259,568	2,189,399	119,751	252,454	2,402	2,661	1,535	1,535	137	138	1,948	2,780	
Nebraska	234,777	504,848	4,530,633	223,769	484,017	7,474	10,872	2,071	2,071	1,831	1,831	2,685	3,203	
Nevada	127,459	242,101	2,489,407	119,047	220,714	5,484	9,040	2,349	2,992	2,992	3,464	4,230	6,335	
New Hampshire	139,365	297,074	2,882,983	130,884	277,400	7,202	13,020	3,483	3,543	854	1,079	2,026	2,032	
New Jersey	1,181,450	2,468,684	26,468,977	1,105,633	2,289,716	25,344	46,105	56,808	58,498	12,829	13,373	49,187	60,992	
New Mexico	209,823	445,433	3,579,710	196,591	410,364	5,626	8,234	8,214	13,379	1,120	1,124	10,852	12,332	
New York	2,773,282	5,796,859	56,133,487	2,564,487	5,355,251	79,616	134,370	160,527	168,836	29,209	30,139	88,225	108,263	
North Carolina	904,735	1,720,746	15,540,729	839,695	1,599,787	15,953	24,246	56,700	56,839	9,094	9,102	28,778	30,772	
North Dakota	101,212	207,632	1,767,455	97,664	201,198	2,313	3,974	1,173	1,173	.52	.53	1,234	1,234	
Ohio	1,781,984	3,663,669	36,198,158	1,675,421	3,428,108	70,779	113,102	56,896	63,265	8,332	8,426	35,371	50,768	
Oklahoma	435,652	868,203	8,085,086	409,140	809,025	15,170	20,146	4,396	4,466	3,060	3,060	19,716	31,506	
Oregon	384,094	799,568	7,726,167	367,358	728,648	25,122	50,846	3,598	3,866	1,073	1,073	6,232	15,038	
Pennsylvania	1,769,446	3,581,814	34,455,222	1,652,913	3,361,380	52,675	85,720	73,349	85,720	12,043	12,127	42,866	54,437	
Rhode Island	142,496	272,130	2,699,636	134,699	258,267	2,141	3,305	4,775	5,021	2,215	2,215	2,584	2,953	
South Carolina	481,030	942,165	7,692,794	452,636	876,461	7,901	13,440	20,039	25,214	3,351	5,339	14,945	20,711	
South Dakota	104,896	226,140	1,593,915	101,398	218,417	1,536	2,034	1,651	1,651	.52	.53	1,982	3,985	
Tennessee	759,787	1,447,850	12,698,229	712,373	1,353,088	23,517	29,433	17,880	21,058	10,757	12,382	23,907	31,889	
Texas	2,341,479	4,995,746	43,475,843	2,199,119	4,617,870	79,123	156,606	74,893	79,781	16,019	16,019	90,182	120,976	
Utah	235,167	550,628	4,341,965	230,762	531,534	5,046	10,083	1,896	1,983	628	628	2,511	6,400	
Vermont	77,376	173,081	1,306,097	75,837	168,808	981	1,855	745	746	131	131	1,394	1,463	
Virginia	789,285	1,598,955	15,937,149	755,388	1,506,371	21,805	37,244	18,646	18,730	4,724	4,724	23,490	30,639	
Washington	617,080	1,273,896	13,297,358	577,122	1,168,290	33,439	62,953	12,318	12,515	3,561	3,561	25,587	36,548	
West Virginia	292,941	567,684	5,163,096	279,177	536,263	2,295	4,309	8,064	8,064	1,517	1,517	1,660	8,977	
Wisconsin	758,068	1,663,842	15,867,699	724,566	1,603,696	27,714	43,039	7,683	7,683	435	435	8,515	8,989	
Wyoming	92,088	169,726	1,660,385	84,438	158,480	2,224	3,783	879	879	246	250	6,025	6,334	
AP/IFFO	134,630	245,498	1,507,105	124,785	219,918	11,901	17,895	7,059	7,059	626	626	7,520	9,363	
Puerto Rico	15,363	39,368	146,593	14,842	35,274	.21	.21	3,553	3,553	.464	.464	520	520	
U.S. citizens abroad <sup>a</sup>	86,225	202,095	2,268,321	79,489	193,460	7,782	17,797	4,304	4,308	423	423	4,066	4,066	

<sup>a</sup>Footnotes at end of table.

Table 5.4—All Returns: Exemptions by Type and Number of Returns by Number of Exemptions Other Than Age or Blindness, by State—Continued  
 [All figures are estimates based on samples — money amounts are in thousands of dollars.]

State	Returns by number of exemptions other than age or blindness											
	One			Two			Three			Total income tax		
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
<b>United States, total</b>	<b>37,424,486</b>	<b>275,157,747</b>	<b>24,807,492</b>	<b>35,567,927</b>	<b>20,981,715</b>	<b>367,238,714</b>	<b>17,245,949</b>	<b>58,744,458</b>	<b>11,411,050</b>	<b>216,141,712</b>	<b>9,581,589</b>	<b>31,814,589</b>
Alabama	415,462	2,441,428	255,061	274,025	358,618	5,115,653	304,424	714,400	205,573	3,401,218	161,855	454,105
Alaska	73,592	755,744	50,907	122,915	29,852	830,585	27,333	159,379	31,492	590,143	17,526	95,751
Arizona	415,388	2,720,312	242,799	623,481	180,806	4,131,946	180,806	623,481	137,984	2,412,224	108,121	320,464
Arkansas	236,426	1,404,527	171,594	153,720	216,108	2,890,837	154,222	399,213	115,478	1,630,139	76,917	209,985
California	4,148,395	33,698,310	2,832,203	4,491,185	2,294,384	43,645,403	1,897,692	6,944,425	1,171,457	23,594,950	995,422	3,370,874
Colorado	565,795	4,149,078	375,428	515,033	255,405	4,731,517	221,267	770,265	134,276	2,554,898	116,389	399,896
Connecticut	302,329	5,152,881	452,074	716,239	302,329	6,283,259	212,531	1,111,398	132,719	3,327,000	121,759	575,655
Delaware	114,690	753,675	73,644	96,679	48,997	1,058,756	44,530	188,988	32,152	630,770	24,036	92,197
District of Columbia	192,759	1,859,883	126,640	301,636	50,257	1,741,797	46,543	181,663	34,962	571,197	25,116	86,935
Florida	1,395,203	10,242,049	971,054	1,328,803	1,140,420	17,494,136	886,831	2,840,335	436,088	7,474,663	356,205	1,107,269
Georgia	797,148	5,096,491	528,652	597,634	441,189	6,463,400	342,840	968,447	304,148	5,340,275	255,956	716,247
Hawaii	178,261	1,308,718	121,718	161,682	82,457	1,584,069	69,219	238,873	56,479	1,091,008	47,136	152,358
Illinois	123,224	767,480	75,467	86,739	80,528	1,238,667	56,567	170,892	54,083	749,086	42,811	94,515
Indiana	2,149,405	17,218,697	1,502,359	2,374,999	1,060,080	20,554,611	883,541	3,690,526	490,322	10,877,257	424,802	1,853,512
Iowa	946,240	6,183,138	567,107	757,544	567,107	9,510,891	440,231	1,559,926	248,496	5,340,893	229,433	865,073
Kansas	459,478	3,226,708	301,358	383,912	287,305	4,567,203	222,555	673,178	136,160	2,767,128	118,283	389,159
Kentucky	420,009	2,700,144	299,209	380,912	226,662	4,041,142	112,890	638,960	112,890	2,145,109	96,622	309,477
Kentucky	408,029	2,815,875	252,366	352,759	355,667	4,394,556	207,758	709,982	181,569	2,095,629	145,518	433,079
Louisiana	551,206	4,011,249	339,191	567,518	567,518	5,632,357	267,788	896,206	184,701	3,105,121	135,143	465,662
Maine	186,948	1,112,539	118,207	125,841	103,900	1,345,163	80,199	176,470	60,193	1,052,450	56,272	117,134
Maryland	751,518	5,972,902	510,772	785,051	423,741	8,168,345	381,945	1,287,456	217,098	4,958,156	202,925	763,411
Massachusetts	1,216,800	9,330,998	828,644	1,217,569	475,993	15,346,271	407,985	1,370,302	239,859	4,595,156	190,898	669,485
Michigan	1,540,456	11,895,579	1,047,918	1,592,030	795,334	15,346,271	659,608	2,599,855	491,274	10,443,774	442,602	1,623,545
Minnesota	783,613	5,310,169	466,015	614,076	321,608	5,651,999	246,429	817,487	183,713	3,852,493	162,533	533,713
Mississippi	279,703	1,606,056	156,535	173,623	184,956	2,424,723	135,019	338,267	134,676	1,976,099	107,829	239,399
Missouri	768,843	5,403,016	497,133	681,999	478,134	7,964,402	405,528	1,302,957	245,247	4,493,743	198,304	658,725
Montana	140,247	852,737	66,882	93,689	75,114	1,108,471	102,345	155,947	34,042	642,946	30,330	89,716
Nebraska	280,791	1,897,066	189,921	225,138	131,332	2,441,304	106,845	373,856	62,655	1,975,957	51,610	186,544
Nevada	146,730	1,130,362	91,839	176,608	91,118	1,666,868	76,222	286,033	42,968	768,074	36,337	115,464
New Hampshire	182,341	1,256,897	127,230	148,494	84,278	1,487,794	73,323	236,427	40,835	816,985	38,277	124,606
New Jersey	1,318,622	10,475,390	874,892	1,451,486	678,747	12,930,234	554,601	2,224,066	359,133	7,420,781	312,527	1,193,847
New Mexico	184,903	1,307,747	145,003	153,578	104,465	1,554,546	74,107	236,201	73,430	1,113,723	61,674	137,968
New York	3,068,174	26,137,931	2,153,190	3,623,403	1,544,550	28,098,814	1,294,516	4,443,465	851,343	16,439,717	742,970	2,338,113
North Carolina	857,628	5,046,872	516,722	534,620	540,531	7,912,055	431,606	1,074,106	322,613	5,575,616	281,313	750,550
North Dakota	111,583	717,963	60,816	84,498	58,198	961,712	46,002	139,626	36,850	577,874	29,339	71,829
Ohio	1,786,330	13,418,116	1,277,224	1,772,518	1,003,197	17,532,802	818,768	2,849,785	570,349	11,296,324	500,670	1,765,167
Oklahoma	421,583	2,825,970	276,581	345,231	293,328	4,967,556	207,959	792,571	150,898	2,746,863	131,038	387,786
Oregon	450,792	3,005,476	279,214	352,255	259,878	4,674,429	207,252	721,183	131,351	2,487,787	110,963	352,081
Pennsylvania	1,992,780	14,580,373	1,319,160	1,940,077	1,184,921	20,559,410	907,615	3,527,580	601,855	10,783,452	492,780	1,591,487
Rhode Island	169,029	1,189,055	111,290	151,661	104,835	1,552,864	76,613	226,346	47,762	943,720	40,349	131,271
South Carolina	443,955	2,571,009	253,797	275,531	266,959	3,791,701	162,630	507,425	162,630	2,505,918	136,846	307,689
South Dakota	109,524	653,100	69,273	62,896	69,273	916,341	48,488	129,064	32,613	510,450	22,277	64,303
Tennessee	648,425	3,960,578	412,839	455,332	413,028	6,009,896	323,140	268,264	268,264	4,318,311	202,758	596,290
Texas	2,051,606	13,821,926	1,220,887	1,870,583	1,172,817	21,351,034	984,160	3,819,840	636,739	14,584,901	636,116	2,337,805
Utah	178,907	1,090,346	106,859	122,537	111,113	1,775,291	89,283	254,921	71,816	1,190,650	60,843	146,212
Vermont	75,000	491,404	55,162	53,147	50,487	698,711	36,889	93,498	32,219	345,988	21,692	41,334
Virginia	897,704	6,873,600	640,500	967,462	495,533	9,682,330	438,862	1,553,581	268,347	5,552,993	240,793	822,985
Washington	747,459	5,362,693	492,083	673,219	396,985	7,526,810	338,902	1,271,240	195,914	4,381,766	177,011	718,982
West Virginia	219,525	1,381,896	132,790	165,034	124,467	2,037,495	138,200	395,170	107,439	1,636,612	91,540	263,688
Wisconsin	846,261	5,555,065	532,371	634,532	386,571	6,906,928	335,110	1,032,796	219,360	4,855,161	190,569	599,544
Wyoming	64,547	493,267	39,669	58,645	58,645	897,926	71,662	144,682	47,786	478,708	17,786	71,746
AP/FPO	201,414	1,262,237	189,185	113,591	63,442	703,599	63,442	63,442	63,442	526,281	46,000	43,447
Puerto Rico	10,588	129,344	10,588	14,885	5,674	69,786	1,103	1,800	1,800	26,893	1,539	1,476
U.S. citizens abroad <sup>1</sup>	73,135	521,677	21,462	45,889	5,614	802,152	21,487	126,555	21,975	664,678	16,089	63,035

Footnotes at end of table

Table 5.4—All Returns: Exemptions by Type and Number of Returns by Number of Exemptions Other Than Age or Blindness, by State—Continued

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

State	Returns by number of exemptions other than age or blindness—Continued											
	Four			Five			Six or more			Total income tax		
	Number of returns (37)	Adjusted gross income less deficit (38)	Total income tax Amount (39)	Number of returns (40)	Adjusted gross income less deficit (41)	Total income tax Amount (42)	Number of returns (43)	Adjusted gross income less deficit (44)	Total income tax Amount (45)	Number of returns (46)	Adjusted gross income less deficit (47)	Total income tax Amount (48)
<b>United States, total ...</b>	<b>10,824,608</b>	<b>237,979,980</b>	<b>9,458,996</b>	<b>34,107,658</b>	<b>5,387,137</b>	<b>123,893,728</b>	<b>4,635,183</b>	<b>17,538,295</b>	<b>3,742,581</b>	<b>82,235,505</b>	<b>2,959,096</b>	<b>10,459,809</b>
Alabama	185,571	3,719,025	159,172	479,630	83,070	1,603,824	76,070	194,463	64,908	1,070,616	45,841	108,595
Alaska	22,277	637,929	20,348	109,855	10,562	3,117,786	9,631	10,529	7,208	239,612	6,841	36,585
Arizona	97,569	1,981,039	78,697	280,478	49,611	1,117,078	45,021	151,799	55,407	1,114,194	44,418	119,712
Arkansas	102,839	1,912,657	87,698	241,778	54,209	908,415	38,072	103,929	39,081	517,939	17,080	54,594
California	1,116,394	25,316,988	943,264	3,627,174	567,000	13,491,961	494,392	1,770,835	399,514	8,549,338	295,678	964,177
Colorado	142,748	3,322,759	130,209	465,763	70,547	1,684,703	60,637	238,705	39,189	840,398	27,948	110,268
Connecticut	159,903	3,948,159	61,599	628,574	61,599	1,834,953	60,757	325,637	45,770	1,330,412	35,954	229,733
Delaware	20,712	744,315	29,588	1,127,447	11,630	3,041,668	11,304	43,452	7,642	209,898	6,610	31,016
District of Columbia	20,712	484,074	16,412	77,734	11,183	250,537	10,329	39,623	11,120	233,763	10,081	30,540
Florida	367,660	7,427,716	309,243	1,102,241	197,336	3,883,437	156,997	562,811	132,041	2,580,731	108,149	340,550
Georgia	250,357	5,090,699	127,523	676,892	126,317	2,719,550	113,289	368,101	80,639	1,137,091	57,755	141,566
Hawaii	46,995	985,384	38,846	1,310,669	25,011	2,213,959	82,445	1,619,159	14,014	355,319	11,622	46,643
Idaho	48,634	927,697	38,998	1,119,429	22,013	4,222,838	16,574	46,678	26,811	471,872	16,849	83,962
Illinois	543,819	13,372,655	498,179	2,142,557	289,449	7,598,225	271,103	1,999,595	238,072	5,838,065	216,964	823,962
Indiana	274,575	5,988,909	249,377	881,385	136,429	3,127,642	122,460	445,190	101,785	2,143,828	86,464	283,453
Iowa	151,753	3,214,097	136,120	406,597	84,338	1,915,971	80,332	254,544	56,359	1,406,137	45,670	171,455
Kansas	137,024	2,895,324	117,345	407,869	46,513	1,065,532	75,961	159,651	33,887	755,279	29,469	102,671
Kentucky	199,287	3,911,505	168,332	535,148	72,569	1,333,624	50,998	186,847	45,504	760,971	28,743	99,073
Louisiana	204,154	4,429,203	179,622	649,655	62,893	1,512,363	54,396	254,107	63,371	1,234,762	44,710	158,815
Maine	54,888	931,352	50,073	1,033,563	93,155	4,465,963	24,271	52,891	13,692	12,495	12,495	40,241
Maryland	204,432	4,554,270	196,564	833,005	93,558	2,461,791	80,607	805,652	67,084	1,682,330	59,503	226,167
Massachusetts	267,476	5,727,661	233,543	816,121	135,415	3,378,071	129,480	486,308	106,822	2,492,418	90,680	308,547
Michigan	444,671	11,573,672	420,902	1,806,402	234,979	6,078,464	208,449	953,038	191,309	4,642,698	166,096	612,478
Minnesota	208,423	4,783,378	187,857	639,510	117,372	2,967,035	100,796	400,721	68,893	1,651,977	47,322	202,989
Mississippi	98,418	1,877,925	81,513	245,664	75,828	1,139,815	44,982	132,059	56,479	787,879	30,365	64,285
Missouri	249,820	5,360,665	227,426	2,246,643	100,522	2,056,595	75,943	292,967	84,218	1,810,016	62,090	244,420
Montana	39,323	745,537	31,600	90,700	21,900	428,071	16,004	53,324	12,853	275,417	10,325	30,982
Nebraska	95,634	1,833,791	71,601	402,238	40,369	773,580	30,415	96,150	26,299	527,513	20,297	60,860
Nevada	35,076	825,666	33,572	1,241,271	15,558	363,155	14,974	53,405	10,807	294,856	10,534	43,292
New Hampshire	58,491	1,120,438	50,330	144,949	19,080	486,074	18,338	76,857	13,785	332,634	12,636	44,820
New Jersey	372,742	9,182,655	340,573	4,464,013	195,746	5,227,324	185,402	805,652	120,733	3,359,266	100,613	519,472
New Mexico	55,514	1,181,034	51,426	1,646,696	35,131	671,829	33,119	79,312	26,441	472,877	17,844	49,459
New York	790,985	18,050,347	684,965	25,197,011	387,181	9,792,448	330,263	1,390,211	320,134	7,504,836	269,889	915,613
North Carolina	279,889	5,704,558	254,807	737,430	118,305	2,396,025	100,032	309,974	64,437	1,058,586	52,162	111,759
North Dakota	33,279	640,454	28,854	77,530	16,350	315,088	11,335	39,643	9,709	198,670	6,584	25,106
Ohio	566,537	12,144,210	515,579	17,369,011	284,343	6,642,246	255,888	993,464	165,815	4,028,870	142,567	563,568
Oklahoma	146,915	2,902,446	112,716	400,459	60,684	1,378,712	53,928	177,275	38,910	602,595	19,666	65,191
Oregon	125,839	2,802,523	110,984	397,014	64,003	1,475,244	59,489	201,038	69,154	23,412	23,412	82,291
Pennsylvania	482,140	10,658,703	447,653	15,691,817	314,067	6,811,961	265,257	961,265	164,882	3,964,713	148,870	558,389
Rhode Island	43,314	845,198	37,351	1,207,445	22,381	510,080	20,646	71,663	9,037	227,430	8,307	32,259
South Carolina	146,558	2,786,467	126,473	347,993	63,312	1,273,021	53,527	159,646	34,374	614,661	24,223	63,877
South Dakota	39,833	506,221	22,405	60,605	15,378	316,093	12,285	39,099	10,752	202,643	21,310	20,626
Tennessee	232,423	4,586,489	189,841	617,726	94,464	1,919,774	86,833	257,672	56,378	1,117,129	45,048	141,792
Texas	691,621	14,429,444	568,424	2,240,508	355,180	7,537,801	261,090	1,136,461	240,652	4,747,351	173,013	601,656
Utah	59,175	1,187,201	53,433	1,433,569	37,334	817,031	34,167	92,668	43,409	979,812	37,825	90,460
Vermont	29,245	472,615	20,002	53,457	13,432	268,249	11,898	33,075	7,792	180,179	6,537	20,826
Virginia	239,543	5,177,521	204,261	728,682	121,356	2,604,724	102,850	347,500	71,858	1,760,121	57,220	239,675
Washington	183,331	4,418,650	167,212	665,798	81,636	2,351,680	65,390	353,390	65,777	1,476,598	54,271	204,009
West Virginia	103,176	1,850,731	82,261	252,860	43,815	889,218	42,942	122,384	17,212	334,275	14,802	40,725
Wisconsin	241,836	5,289,483	214,871	711,942	134,366	3,196,957	123,492	423,785	94,904	2,301,489	81,509	284,906
Wyoming	24,923	569,286	22,405	87,595	10,867	256,462	9,955	18,126	8,104	210,202	3,276	30,095
APO/FPO	36,059	386,083	26,474	600,000	20,877	1,905,656	19,856	23,826	9,300	124,738	4,394	8,963
Puerto Rico	9,231	92,345	912	5,741	1,201	11,505	1,201	1,201	1,201	1,201	1,201	1,201
U.S. citizens abroad <sup>1</sup>	32,249	970,844	23,863	130,079	19,556	414,015	7,927	40,605	12,258	204,635	2,781	17,295

<sup>1</sup> Estimate should be used with caution because of the small number of sample returns on which it is based

<sup>2</sup> Returns filed from Army Post Office and Fleet Post Office addresses

<sup>3</sup> Returns filed by U.S. citizens living in U.S. possessions and abroad

NOTE: Detail may not add to total because of rounding



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns										Joint returns of husbands and wives				Total income tax Amount
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions other than age or blindness	Number of returns		
			Number of returns	Amount		Number of returns	Amount			Number of returns	Amount				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Alaska</b>															
All returns, total.....	174,983	3,395,800	166,401	3,090,554	424,498	417,987	580,913	84,707	2,419,911	79,698	2,156,845	302,123	296,147	71,881	423,420
Under \$2,000.....	17,424	513	15,584	33,175	22,654	22,319	51	1,353	17,951	386	5,711	4,244	4,055	11	94
\$2,000 under \$4,000.....	15,056	39,821	14,242	36,919	30,358	29,530	828	1,148	3,868	591	1,291	4,84	3,436	37	34
\$4,000 under \$6,000.....	16,755	87,006	15,937	80,128	31,606	31,006	9,266	7,496	42,321	7,426	38,92	22,787	22,081	70	4
\$6,000 under \$8,000.....	11,513	74,940	11,246	73,264	16,535	16,395	2,157	1,676	11,511	1,457	10,054	3,902	3,762	484	113
\$8,000 under \$10,000.....	4,632	40,980	4,023	36,902	11,016	10,876	3,893	2,991	21,773	2,233	20,274	8,118	7,978	1,722	658
\$10,000 under \$12,000.....	10,480	117,796	10,194	106,905	22,131	21,263	10,257	3,379	37,333	3,155	30,035	13,449	12,981	3,218	1,856
\$12,000 under \$14,000.....	10,447	138,151	9,984	131,219	24,036	24,036	15,068	4,161	55,122	3,822	50,377	15,566	15,556	4,093	3,770
\$14,000 under \$16,000.....	7,865	117,530	7,313	103,296	16,440	15,733	7,741	2,883	43,140	2,575	34,162	9,480	8,773	2,659	3,324
\$16,000 under \$18,000.....	6,825	115,396	6,574	108,304	17,952	17,052	8,051	3,484	59,039	3,366	59,500	12,108	12,108	3,462	4,725
\$18,000 under \$20,000.....	6,234	117,781	5,852	109,726	20,546	19,546	9,199	4,461	84,177	4,117	77,501	17,879	17,434	4,346	8,570
\$20,000 under \$25,000.....	15,940	356,798	15,519	334,654	42,629	41,900	15,689	9,777	219,189	9,540	203,601	34,135	33,406	9,508	26,474
\$25,000 under \$30,000.....	10,837	296,086	10,504	281,999	31,096	30,824	48,349	6,619	180,433	6,503	171,775	25,695	25,460	6,570	24,215
\$30,000 under \$50,000.....	30,432	1,724,427	29,555	1,689,090	100,228	99,368	20,288	26,077	1,011,345	25,334	929,814	92,390	91,648	25,946	181,311
\$50,000 under \$100,000.....	9,759	602,677	9,232	506,366	34,647	34,352	7,905	9,077	560,761	8,591	473,005	33,482	33,200	9,024	131,601
\$100,000 under \$200,000.....	673	85,853	554	46,182	2,428	2,385	670	620	79,280	517	42,686	2,328	2,285	617	25,281
\$200,000 under \$500,000.....	104	27,733	82	11,485	387	376	10,377	105	29,642	79	11,061	375	365	99	9,665
\$500,000 under \$1,000,000.....	77	4,301	6	942	17	17	2,113	6	—	6	942	21	19	6	1,418
\$1,000,000 or more.....	77	4,301	6	942	17	17	2,113	6	—	6	942	21	19	6	1,418
All returns, summary.....	41,202	81,692	38,275	110,892	63,255	62,092	2,226	3,265	10,855	1,591	8,776	10,597	9,650	37	94
\$5,000 under \$10,000.....	24,178	161,578	22,757	149,495	49,600	48,634	15,527	10,799	71,104	10,482	66,530	34,628	33,662	2,276	775
\$10,000 under \$15,000.....	24,626	309,122	23,742	285,636	54,398	52,972	24,263	8,792	110,722	8,131	91,199	33,593	32,167	8,491	6,887
\$15,000 under \$20,000.....	17,225	297,533	16,175	273,813	45,807	45,064	16,897	9,576	168,289	8,924	157,446	34,879	34,285	9,307	15,498
\$20,000 or more.....	67,752	2,545,876	65,452	2,270,718	211,438	209,225	500,909	52,275	2,080,650	50,570	1,832,894	188,426	186,383	51,770	400,166
All returns, total.....	1,001,591	13,476,793	862,566	10,930,186	2,490,049	2,345,848	1,808,035	497,490	9,861,036	420,506	7,979,803	1,807,497	1,703,181	400,817	1,394,904
Under \$2,000.....	128,720	19,712	110,613	152,267	179,708	174,506	4,145	12,961	138,651	7,942	29,861	44,623	44,425	808	348
\$2,000 under \$4,000.....	100,989	291,026	90,398	240,810	128,552	121,593	1,200	11,070	129,448	8,357	114,912	31,054	24,095	2,276	775
\$4,000 under \$6,000.....	101,765	524,430	75,620	382,189	211,642	187,663	13,209	36,015	195,760	18,572	103,257	119,272	101,379	11,666	1,185
\$6,000 under \$8,000.....	102,223	710,775	90,775	597,373	226,135	206,862	73,601	37,519	258,246	29,413	189,645	146,034	129,351	9,320	2,172
\$8,000 under \$10,000.....	66,171	590,495	53,110	471,733	149,382	133,685	63,122	28,217	252,347	22,972	199,645	93,959	85,326	23,218	6,596
\$10,000 under \$12,000.....	62,693	693,818	54,523	581,228	172,296	163,594	55,371	26,926	301,074	23,900	257,213	104,283	100,280	25,071	13,940
\$12,000 under \$14,000.....	63,292	818,259	51,535	623,943	174,302	157,635	77,622	35,549	456,768	28,973	343,080	131,944	121,343	34,272	31,618
\$14,000 under \$16,000.....	54,467	816,740	48,462	699,109	159,870	150,435	86,984	31,002	466,162	26,777	378,250	125,090	117,090	30,023	35,434
\$16,000 under \$18,000.....	49,180	837,740	43,993	745,291	154,505	149,483	93,250	35,764	608,764	31,445	528,064	135,176	130,871	30,230	56,646
\$18,000 under \$20,000.....	44,011	829,911	38,446	724,798	149,138	147,417	89,402	32,918	619,689	29,656	560,467	125,817	124,813	31,530	60,166
\$20,000 under \$25,000.....	92,978	2,054,602	84,789	1,751,669	319,191	305,524	91,748	82,935	1,384,543	77,562	1,610,445	301,476	290,183	81,318	222,398
\$25,000 under \$30,000.....	54,695	1,489,286	50,239	1,262,475	178,089	170,379	215,831	50,916	1,384,611	48,049	1,205,977	171,744	165,815	50,764	196,496
\$30,000 under \$50,000.....	3,302	632	55,967	1,859,589	223,660	217,814	386,369	59,535	2,196,175	53,903	1,792,634	216,763	211,698	59,112	364,557
\$50,000 under \$100,000.....	14,494	360,229	11,543	564,741	14,378	14,378	237,795	12,994	859,968	10,554	517,807	48,356	45,621	2,687	208,227
\$100,000 under \$200,000.....	2,790	96,781	2,125	205,268	10,238	9,366	120,832	2,651	352,442	2,039	195,854	9,126	8,916	2,904	13,362
\$200,000 under \$500,000.....	505	139,954	371	55,356	1,779	1,612	123,733	448	123,167	337	49,512	1,674	1,522	466	51,572
\$500,000 under \$1,000,000.....	60	38,728	43	7,598	213	186	19,508	53	33,589	42	7,522	198	176	53	16,536
\$1,000,000 or more.....	19	28,058	14	4,751	73	66	12,404	17	25,034	13	4,710	70	64	17	11,479
All returns, summary.....	266,409	435,752	232,001	534,636	370,827	355,024	6,033	30,444	79,972	19,568	63,447	95,617	87,376	808	348
\$5,000 under \$10,000.....	233,459	1,661,262	188,515	1,309,738	524,792	469,285	165,104	95,338	677,123	67,688	464,821	339,325	297,200	36,306	11,954
\$10,000 under \$15,000.....	23,836	1,900,561	131,748	1,552,589	426,343	396,733	148,696	76,771	957,131	65,543	767,719	300,400	288,954	72,163	58,630
\$15,000 under \$20,000.....	120,807	2,095,907	105,211	1,821,779	384,768	371,832	226,744	85,668	1,495,326	75,208	1,290,355	321,910	311,843	83,924	138,924
\$20,000 or more.....	228,080	7,383,311	205,091	5,711,445	784,319	752,974	1,311,047	209,549	6,811,528	192,499	5,384,460	750,245	724,208	207,725	1,184,648

Footnotes at end of table

**Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued**

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

Size of adjusted gross income	All returns							Joint returns of husbands and wives								
	Adjusted gross income less deficit		Salaries and wages		Total income tax		Number of returns	Number of exemptions other than age or blindness	Adjusted gross income less deficit		Salaries and wages		Total income tax		Number of returns	Number of exemptions other than age or blindness
	(1)	(2)	(3)	(4)	(5)	(6)			(7)	(8)	(9)	(10)	(11)	(12)		
<b>Arkansas</b>																
<b>All returns, total.....</b>	<b>764,141</b>	<b>9,264,514</b>	<b>654,527</b>	<b>7,426,428</b>	<b>2,070,210</b>	<b>1,953,606</b>	<b>521,583</b>	<b>1,163,218</b>	<b>451,946</b>	<b>7,397,591</b>	<b>376,944</b>	<b>5,851,097</b>	<b>1,585,936</b>	<b>1,493,399</b>	<b>348,114</b>	<b>973,051</b>
Under \$2,000.....	86,538	-31,045	73,434	114,291	139,794	133,912	1,738	647	13,723	-85,708	4,588	37,798	41,368	37,442	68	419
\$2,000 under \$4,000.....	98,219	267,389	73,363	214,338	223,470	199,940	10,619	-302	31,005	97,934	20,613	62,387	121,110	105,181	68	-
\$4,000 under \$6,000.....	71,319	356,016	49,416	238,772	176,619	162,461	34,260	9,083	22,621	114,337	13,628	61,881	99,228	94,142	684	39
\$6,000 under \$8,000.....	102,417	715,455	83,060	570,467	238,799	210,542	73,522	37,777	47,427	326,577	36,023	234,327	149,705	129,399	1,680	4,577
\$8,000 under \$10,000.....	58,282	533,873	51,738	470,856	137,271	134,571	52,580	37,910	28,142	261,967	21,787	210,460	89,756	89,756	22,629	10,634
\$10,000 under \$12,000.....	62,568	684,148	55,917	573,709	185,060	177,086	57,980	49,603	44,394	487,877	40,366	411,402	156,838	150,476	39,806	27,136
\$12,000 under \$14,000.....	48,691	622,928	44,299	511,667	154,400	142,674	48,141	52,700	38,283	490,008	34,406	392,000	138,087	126,361	37,758	35,333
\$14,000 under \$16,000.....	44,985	675,658	41,026	515,532	135,965	132,830	44,796	66,319	37,017	555,174	33,779	508,585	124,892	121,757	36,628	48,516
\$16,000 under \$18,000.....	37,269	630,738	34,606	544,719	117,584	114,709	36,290	89,942	31,520	534,023	29,432	466,821	110,110	107,810	30,541	54,353
\$18,000 under \$20,000.....	31,961	603,463	27,875	514,368	105,165	100,597	31,195	68,378	30,626	568,873	26,638	492,229	103,644	99,262	29,860	64,079
\$20,000 under \$25,000.....	58,603	1,321,916	53,785	1,118,848	205,890	199,251	57,713	170,271	56,207	1,269,956	51,535	1,077,328	202,452	195,813	55,317	159,572
\$25,000 under \$30,000.....	30,807	829,455	29,442	751,308	102,038	101,892	30,641	122,637	30,512	829,455	29,293	748,631	101,156	101,156	30,346	121,201
\$30,000 under \$50,000.....	32,178	1,154,125	28,479	794,870	112,885	110,165	31,931	199,257	30,933	1,111,586	27,422	769,482	110,798	108,777	30,686	188,676
\$50,000 under \$100,000.....	8,060	533,919	6,141	256,996	27,108	25,629	7,946	142,133	7,485	498,110	5,804	244,410	26,300	25,003	7,373	130,982
\$100,000 under \$200,000.....	1,913	253,103	1,463	100,791	7,051	6,325	1,900	91,317	1,754	232,979	1,380	96,706	6,733	6,083	1,741	82,825
\$200,000 under \$500,000.....	293	79,744	238	28,868	980	911	293	33,488	262	70,786	218	28,101	930	875	262	29,506
\$500,000 under \$1,000,000.....	31	19,600	8	6,650	110	94	31	17,540	28	17,540	27	6,571	103	89	28	7,480
\$1,000,000 or more.....	7	14,009	5	1,380	21	17	7	7,722	7	14,009	5	1,380	21	17	7	7,722
<b>All returns, summary</b>																
Under \$5,000.....	213,974	414,983	174,742	453,842	452,577	414,437	31,909	4,571	53,031	50,002	30,121	121,522	199,486	177,614	68	419
\$5,000 under \$10,000.....	192,801	1,426,705	156,569	1,154,881	463,376	426,989	140,810	76,149	89,887	665,405	66,518	485,332	304,381	278,306	47,493	15,250
\$10,000 under \$15,000.....	133,193	1,624,676	121,593	1,389,808	403,545	382,324	128,055	133,268	100,666	1,237,990	92,350	1,054,051	354,259	334,558	95,553	85,233
\$15,000 under \$20,000.....	92,281	1,592,279	82,042	1,368,186	294,629	285,664	90,347	173,714	81,174	1,207,965	72,271	1,217,585	279,312	271,108	79,240	144,184
\$20,000 or more.....	131,892	4,205,871	119,581	3,059,710	456,083	444,284	130,462	775,517	127,188	4,036,229	115,684	2,972,608	448,498	437,813	125,760	727,965
<b>All returns, total.....</b>																
<b>All returns, total.....</b>	<b>9,697,144</b>	<b>148,896,951</b>	<b>8,595,882</b>	<b>121,957,707</b>	<b>23,408,573</b>	<b>22,244,939</b>	<b>7,458,651</b>	<b>21,168,670</b>	<b>4,566,398</b>	<b>104,502,005</b>	<b>3,998,580</b>	<b>84,999,598</b>	<b>16,261,858</b>	<b>15,461,094</b>	<b>3,953,459</b>	<b>15,521,328</b>
Under \$2,000.....	902,066	-31,533	798,882	1,485,174	1,275,077	1,231,215	8,872	9,318	102,319	-626,216	53,374	278,697	376,641	344,396	929	7,716
\$2,000 under \$4,000.....	993,841	2,986,086	883,484	2,674,300	1,460,482	1,396,602	257,503	17,814	133,897	399,433	105,344	398,737	435,891	406,923	41	29
\$4,000 under \$6,000.....	849,394	4,261,494	748,584	3,687,005	1,550,396	1,427,489	561,954	139,811	148,983	754,285	124,219	598,720	533,088	478,699	12,953	1,668
\$6,000 under \$8,000.....	729,508	6,493,072	785,517	5,304,617	1,878,594	1,733,823	763,221	353,571	227,879	1,600,071	172,964	1,090,373	785,061	711,681	118,564	17,102
\$8,000 under \$10,000.....	749,706	6,738,079	630,045	5,526,928	1,634,770	1,481,428	704,000	506,642	252,466	2,267,711	187,719	1,622,237	904,568	782,817	214,406	74,493
\$10,000 under \$12,000.....	685,421	7,525,399	610,148	6,426,208	1,716,316	1,594,513	636,355	642,724	300,763	3,293,339	248,946	2,560,254	1,142,519	1,046,211	252,496	152,558
\$12,000 under \$14,000.....	572,926	7,432,723	503,666	6,253,441	1,476,109	1,378,506	553,085	725,100	288,278	3,749,581	249,372	3,100,110	1,050,873	983,575	272,044	255,088
\$14,000 under \$16,000.....	496,725	7,434,761	449,490	6,442,635	1,382,277	1,307,158	489,619	778,142	291,996	4,378,336	264,709	3,821,162	1,089,973	1,050,854	285,821	350,653
\$16,000 under \$18,000.....	495,693	8,460,368	447,254	7,315,652	1,334,655	1,282,969	485,286	967,107	289,751	5,946,521	263,498	4,326,265	1,026,894	992,836	284,005	447,114
\$18,000 under \$20,000.....	420,410	7,996,144	389,140	7,137,468	1,284,304	1,250,897	417,755	922,423	312,900	5,946,521	292,510	5,364,905	1,104,987	1,082,713	310,576	608,028
\$20,000 under \$25,000.....	867,000	19,300,985	788,213	16,608,550	2,633,755	2,539,384	860,071	2,466,772	658,760	14,752,652	613,010	12,957,425	2,320,118	2,251,149	652,839	1,697,208
\$25,000 under \$30,000.....	634,918	17,373,076	591,833	15,273,380	2,073,401	2,018,776	630,069	2,435,331	554,544	15,195,502	517,605	13,384,454	1,951,032	1,898,197	552,200	2,055,220
\$30,000 under \$50,000.....	850,724	31,202,279	772,640	25,872,343	2,849,871	2,774,222	844,150	5,153,667	783,222	28,720,888	243,372	24,310,966	2,732,445	2,666,069	776,890	4,640,544
\$50,000 under \$100,000.....	201,937	13,218,672	160,962	8,074,293	692,866	655,728	200,236	3,050,324	179,958	11,790,859	148,827	7,456,614	663,714	621,877	178,624	2,670,812
\$100,000 under \$200,000.....	37,390	4,909,849	28,690	2,641,323	133,726	123,775	37,208	1,550,302	32,720	4,927,425	26,331	2,444,955	124,934	116,769	32,548	2,327,970
\$200,000 under \$500,000.....	7,903	1,956,968	6,211	1,041,881	27,183	24,285	7,885	846,705	6,843	1,894,491	5,570	927,507	25,040	22,511	6,826	725,570
\$500,000 under \$1,000,000.....	1,030	691,287	847	259,149	3,504	3,120	1,030	292,897	863	576,078	749	223,661	3,197	2,873	863	243,450
\$1,000,000 or more.....	352	708,241	306	235,359	1,187	1,049	352	310,019	284	565,274	258	192,557	1,063	944	284	245,925
<b>All returns, summary</b>																
Under \$5,000.....	2,298,275	4,761,021	2,018,038	5,307,951	3,457,802	3,275,682	507,537	67,743	307,242	97,510	220,670	876,478	1,048,406	960,122	970	7,745
\$5,000 under \$10,000.....	2,126,240	15,686,177	1,828,444	13,070,973	4,341,417	3,994,875	1,788,013	959,413	568,302	4,297,833	422,950	3,052,286	1,986,853	1,764,394	346,023	93,264
\$10,000 under \$15,000.....	1,513,031	18,646,473	1,340,962	15,832,583	3,878,088	3,627,967	1,439,597	1,754,073	970,203	9,070,203	617,669	7,306,113	2,702,398	2,512,366	661,149	565,580
\$15,000 under \$20,000.....	1,158,344	20,202,922	1,058,732	17,742,565	3,315,573	3,206,961	1,142,573	1,243,290	701,366	11,866,583	701,366	11,866,583	2,712,820	2,643,823	744,243	1,247,861
\$20,000 or more.....	2,601,254	89,600,358	2,349,702	70,004,279	8,415,593	8,140,339	2,581,001	16,106,018	2,217,166	77,793,169	2,035,925	61,898,138	7,811,351	7,580,389	2,201,074	13,606,879

Footnotes at end of table.



**Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued**

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

Size of adjusted gross income	All returns														Joint returns of husbands and wives							
	All returns		Salaries and wages		Total number of exemptions		Number of exemptions other than age or blindness		Total income tax		Number of returns		Adjusted gross income less deficit		Salaries and wages		Total number of exemptions		Number of exemptions other than age or blindness		Total income tax	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)						
<b>Colorado</b>																						
All returns, total	1,207,960	17,489,354	1,080,061	14,361,929	2,785,741	2,655,732	931,878	2,499,931	564,835	12,450,752	498,509	10,086,126	1,935,152	1,849,058	497,249	1,887,191						
Under \$2,000	141,658	-29,094	124,301	143,137	173,050	171,970	6,054	3,498	14,802	-154,708	8,758	26,065	41,634	40,555	855	3,159						
\$2,000 under \$4,000	114,431	333,445	106,004	312,426	144,749	139,061	32,693	15,606	11,119	130,736	16,694	14,033	30,411	25,213	-	3,159						
\$4,000 under \$6,000	109,122	541,328	97,737	428,482	231,824	209,005	73,786	15,296	25,779	130,370	6,717	83,237	89,497	76,785	7,568	2,293						
\$6,000 under \$8,000	116,113	809,420	101,818	660,180	226,412	210,622	46,386	48,456	31,521	200,808	24,318	145,848	145,848	60,334	19,314	3,364						
\$8,000 under \$10,000	89,064	791,121	72,604	606,731	157,252	133,694	84,589	62,288	22,507	220,808	20,148	157,771	68,296	64,304	18,224	7,114						
\$10,000 under \$12,000	90,861	997,829	78,270	834,381	206,718	195,240	84,223	84,228	43,302	474,235	36,449	391,025	150,023	142,023	40,162	26,613						
\$12,000 under \$14,000	61,481	801,365	56,331	675,641	122,686	114,710	60,489	89,217	24,473	315,857	25,372	221,723	75,741	68,745	23,491	24,530						
\$14,000 under \$16,000	53,129	800,690	46,573	669,512	122,507	113,714	52,938	89,048	27,682	417,412	20,502	366,447	105,133	102,951	27,491	33,355						
\$16,000 under \$18,000	59,863	1,012,352	56,111	892,090	170,994	163,853	57,725	107,904	43,971	417,320	14,352	639,848	146,927	141,798	42,768	68,380						
\$18,000 under \$20,000	62,342	1,187,959	60,464	1,110,681	162,772	161,375	61,760	154,257	40,843	781,320	39,241	723,383	133,883	132,486	40,291	83,909						
\$20,000 under \$25,000	111,449	2,518,369	104,098	2,237,347	363,109	354,739	174,464	314,096	97,814	2,213,733	94,036	1,963,399	343,173	335,840	66,829	263,211						
\$25,000 under \$30,000	74,170	2,018,838	69,268	1,780,353	241,354	237,863	74,154	289,484	66,063	1,797,729	62,205	1,617,038	330,328	226,837	66,047	246,898						
\$30,000 under \$50,000	98,657	3,557,083	91,062	2,880,309	353,774	343,646	98,344	596,801	91,387	3,300,045	84,140	2,658,807	339,066	328,949	91,054	541,190						
\$50,000 under \$100,000	21,154	1,374,376	16,969	830,651	73,860	70,662	30,508	37,784	19,494	1,266,772	15,668	779,331	71,417	68,397	19,148	307,298						
\$100,000 under \$200,000	3,590	467,948	2,803	218,767	12,416	11,681	3,366	4,571	3,305	430,575	2,638	200,914	11,904	11,225	3,305	147,451						
\$200,000 under \$500,000	77	215,450	566	66,676	2,803	2,581	77	25,078	704	196,799	531	64,604	2,680	2,475	703	85,430						
\$500,000 under \$1,000,000	77	51,203	66	11,470	265	241	77	25,078	704	46,162	61	9,966	2,680	2,300	70	22,370						
\$1,000,000 or more	22	39,937	18	3,095	76	75	22	24,815	19	36,008	17	3,054	72	71	19	22,626						
All returns, summary	308,892	541,448	275,709	649,864	417,436	400,670	77,241	119,907	37,530	-70,069	26,571	90,926	120,980	114,213	855	3,159						
\$5,000 under \$10,000	261,496	1,904,772	221,755	1,501,091	515,851	461,682	229,227	119,723	68,198	498,798	52,525	335,663	203,594	172,818	45,106	10,771						
\$10,000 under \$15,000	175,802	2,338,030	155,620	1,801,845	386,775	365,060	167,991	211,826	79,070	952,316	67,355	762,206	269,201	253,713	74,757	63,847						
\$15,000 under \$20,000	151,874	2,661,983	142,129	2,380,461	418,002	406,832	149,184	312,827	101,201	1,781,883	95,562	1,580,218	342,486	334,290	99,356	172,940						
\$20,000 or more	309,896	10,243,203	284,848	8,028,669	1,047,677	1,021,488	306,235	1,843,648	278,836	9,287,825	256,496	7,297,113	998,891	974,024	277,175	1,636,473						
<b>Connecticut</b>																						
All returns, total	1,329,468	21,886,667	1,182,649	17,910,566	3,053,512	2,871,739	1,088,775	3,587,236	622,675	15,729,732	554,644	13,007,028	2,148,544	2,032,386	576,926	2,726,179						
Under \$2,000	97,701	53,134	88,625	89,909	106,555	104,714	1,117	469	3,689	-30,592	911	7,229	11,710	10,329	17	469						
\$2,000 under \$4,000	150,011	453,809	135,481	400,455	248,820	236,032	39,212	2,256	10,621	37,076	9,059	53,311	52,693	51,959	1,191	248						
\$4,000 under \$6,000	132,530	690,278	95,792	467,829	215,017	172,652	111,513	28,561	21,017	115,489	10,857	47,539	75,460	55,254	4,600	12						
\$6,000 under \$8,000	87,078	614,485	76,070	486,031	129,185	109,702	83,652	41,972	14,219	102,379	12,740	66,937	39,222	31,329	9,072	1,978						
\$8,000 under \$10,000	97,377	871,569	85,798	717,201	192,557	166,144	93,652	72,105	31,229	281,471	21,856	181,705	106,314	85,326	27,504	10,015						
\$10,000 under \$12,000	85,029	930,110	80,297	807,903	181,387	170,150	84,387	89,944	39,259	431,698	34,802	346,960	127,333	116,096	38,617	29,426						
\$12,000 under \$14,000	87,171	1,137,344	82,533	1,019,106	191,292	185,491	88,804	125,844	44,941	592,548	43,753	537,650	139,809	137,091	44,574	49,566						
\$14,000 under \$16,000	62,517	944,002	58,791	869,239	136,005	125,498	62,516	124,165	19,560	297,180	16,200	227,627	75,762	65,255	19,559	23,796						
\$16,000 under \$18,000	75,005	1,274,324	56,778	937,756	182,327	169,080	75,005	158,701	46,004	789,154	32,299	554,016	145,859	134,736	46,004	61,515						
\$18,000 under \$20,000	67,850	1,284,797	62,120	1,062,708	186,304	181,782	67,575	166,696	45,353	859,958	42,661	737,396	150,103	147,979	45,353	98,023						
\$20,000 under \$25,000	137,189	3,086,453	131,083	2,691,865	428,716	416,921	136,782	430,538	115,595	2,613,533	111,452	2,294,932	398,161	387,942	115,208	337,548						
\$25,000 under \$30,000	93,219	2,533,083	86,785	2,262,937	311,562	306,746	92,851	386,921	89,700	2,435,855	84,842	2,215,084	307,672	303,227	89,332	367,548						
\$30,000 under \$50,000	115,071	4,272,923	106,293	3,587,010	386,874	377,045	114,864	819,753	103,222	3,822,737	98,629	3,331,063	367,699	360,575	103,015	711,289						
\$50,000 under \$100,000	32,908	2,160,554	28,871	1,572,586	124,143	119,340	44,452	546,452	30,407	1,982,730	17,732	1,522,927	119,579	116,227	30,335	493,742						
\$100,000 under \$200,000	6,986	917,122	5,830	597,576	26,120	24,432	3,333	32,999	6,183	807,630	5,431	560,271	24,676	23,345	6,183	279,500						
\$200,000 under \$500,000	1,631	468,438	1,335	275,445	5,928	5,381	1,164	18,520	1,500	431,430	1,274	265,327	5,661	5,141	1,499	173,254						
\$500,000 under \$1,000,000	165	110,434	126	45,073	547	484	164	45,827	134	88,859	108	38,904	488	438	133	37,330						
\$1,000,000 or more	50	84,210	41	19,939	173	145	50	37,511	42	70,577	38	18,150	159	137	42	30,672						
All returns, summary	298,477	738,618	258,805	621,819	427,818	397,967	84,498	9,765	19,346	30,379	13,680	68,824	79,417	72,860	36	717						
Under \$5,000	266,220	1,944,657	222,961	1,539,605	464,316	431,277	214,827	135,999	61,429	475,444	41,743	287,897	205,982	191,337	6,183	12,004						
\$5,000 under \$10,000	198,700	2,451,449	185,879	2,158,122	418,400	395,926	197,690	269,613	90,946	1,122,414	82,216	938,360	292,743	273,352	89,936	84,574						
\$10,000 under \$15,000	178,872	3,119,131	154,640	2,538,589	458,915	436,075	178,597	399,737	104,171	1,848,125	87,499	1,465,289	346,123	337,805	104,171	197,751						
\$15,000 under \$20,000	387,199	13,632,817	360,364	11,052,431	1,284,063	1,250,494	386,163	2,776,522	346,783	12,253,370	329,506	10,246,658	1,224,279	1,197,032	345,747	2,431,133						

Footnotes at end of table

**Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued**

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

Size of adjusted gross income	All returns											Joint returns of husbands and wives				
	Adjusted gross income less deficit			Salaries and wages		Total number of exemptions		Number of exemptions other than age or blindness		Total income tax		Number of returns		Total income tax		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Delaware</b>																
<b>All returns, total.....</b>	<b>244,699</b>	<b>3,691,574</b>	<b>223,113</b>	<b>3,165,756</b>	<b>557,424</b>	<b>535,092</b>	<b>189,327</b>	<b>564,565</b>	<b>118,573</b>	<b>2,795,787</b>	<b>109,523</b>	<b>2,432,984</b>	<b>408,616</b>	<b>393,880</b>	<b>106,995</b>	<b>448,642</b>
Under \$2,000.....	25,198	11,489	21,734	25,518	31,263	28,688	*811	*1,105	2,428	-12,297	207	2,602	8,064	5,568	7	*61
\$2,000 under \$4,000.....	25,258	71,782	22,417	64,515	28,179	27,199	*6,610	*1,405	*289	*971	*133	*322	20,524	20,524	—	—
\$4,000 under \$6,000.....	4,611	249,616	43,201	227,911	66,085	61,802	36,471	13,084	7,092	39,709	*6,039	*33,493	22,081	20,254	—	—
\$6,000 under \$8,000.....	6,961	47,478	3,725	23,582	11,217	11,217	5,687	3,084	2,900	7,357	*3,111	*1,650	3,477	3,432	*681	*123
\$8,000 under \$10,000.....	7,308	65,463	5,513	50,387	16,295	14,643	7,118	2,963	2,394	21,208	2,349	23,877	8,768	7,888	2,280	7,466
\$10,000 under \$12,000.....	17,089	189,387	15,530	164,236	42,996	39,869	16,945	15,933	12,022	132,568	10,987	116,744	36,332	33,705	11,880	8,810
\$12,000 under \$14,000.....	13,906	181,705	13,603	176,594	34,640	34,506	13,306	19,099	6,656	87,678	6,459	83,562	26,384	26,250	6,056	5,695
\$14,000 under \$16,000.....	13,409	199,866	13,118	191,481	34,272	33,755	13,371	23,471	7,304	109,302	7,127	106,466	26,578	26,530	7,266	9,665
\$16,000 under \$18,000.....	9,008	154,545	8,769	145,948	26,615	26,501	8,932	18,428	6,231	107,526	6,068	100,456	21,961	21,885	6,155	11,240
\$18,000 under \$20,000.....	14,628	277,536	12,654	231,407	41,454	38,704	14,616	34,638	11,650	211,085	10,587	190,991	37,958	35,650	11,638	24,785
\$20,000 under \$25,000.....	22,809	514,551	22,264	485,064	74,143	73,998	22,490	70,028	20,441	460,798	20,254	441,966	70,605	70,484	20,122	59,975
\$25,000 under \$30,000.....	16,388	446,739	15,715	400,027	57,292	55,565	16,348	66,764	16,292	444,244	15,667	399,239	57,196	55,469	16,252	66,436
\$30,000 under \$50,000.....	50,531	745,525	19,610	656,322	88,866	87,836	20,531	137,361	18,949	692,907	18,272	617,494	66,944	65,915	18,949	123,959
\$50,000 under \$100,000.....	5,161	327,106	4,527	245,094	18,130	17,561	5,160	82,725	4,941	311,516	4,345	237,245	17,660	17,113	4,940	78,225
\$100,000 under \$200,000.....	685	86,784	566	53,754	2,726	2,524	685	27,768	658	83,102	566	53,754	2,688	2,495	658	26,247
\$200,000 under \$500,000.....	186	53,827	132	20,081	611	569	145	20,381	145	41,217	121	19,991	548	520	145	14,495
\$500,000 under \$1,000,000.....	23	25,651	22	2,406	73	86	37	10,332	26	18,053	19	2,320	91	73	26	7,317
\$1,000,000 or more.....	3	42,523	13	1,429	47	47	23	16,252	16	28,843	12	1,020	59	37	16	10,863
<b>All returns, summary</b>																
Under \$5,000.....	53,254	95,879	45,134	90,959	65,886	59,787	8,358	1,627	2,830	-10,794	385	3,024	9,225	6,499	*7	*61
\$5,000 under \$10,000.....	57,585	349,949	51,456	301,219	89,607	83,762	48,339	20,519	10,412	67,742	8,654	58,920	33,987	31,255	2,885	868
\$10,000 under \$15,000.....	38,303	476,511	36,302	441,267	94,943	91,634	37,521	46,814	22,192	271,001	20,821	248,092	75,686	72,377	21,412	18,817
\$15,000 under \$20,000.....	29,377	526,529	27,372	468,400	85,034	81,701	29,649	64,014	17,671	387,158	20,407	350,010	74,027	71,643	21,583	41,379
\$20,000 or more.....	65,820	2,242,706	62,849	1,864,176	221,954	218,208	65,460	431,610	61,468	2,080,680	59,256	1,772,928	215,791	212,106	61,108	387,517
<b>All returns, total.....</b>	<b>320,987</b>	<b>4,541,250</b>	<b>286,974</b>	<b>3,701,110</b>	<b>642,846</b>	<b>609,785</b>	<b>235,121</b>	<b>753,651</b>	<b>71,108</b>	<b>1,942,108</b>	<b>63,493</b>	<b>1,456,472</b>	<b>253,713</b>	<b>235,587</b>	<b>63,434</b>	<b>371,625</b>
Under \$2,000.....	28,336	4,339	21,508	23,608	31,928	30,727	*9	*150	626	-11,632	131	1,657	1,930	1,584	*6	*116
\$2,000 under \$4,000.....	47,065	136,122	42,290	118,651	51,952	50,576	*11,101	*767	*375	*1,199	*168	*653	1,242	1,962	—	—
\$4,000 under \$6,000.....	28,691	141,042	24,343	116,265	50,325	46,684	20,294	4,382	*4,923	*21,552	*4,867	*21,218	14,198	13,974	—	—
\$6,000 under \$8,000.....	25,294	174,646	21,366	148,453	55,328	51,688	14,040	7,274	2,983	21,384	*2,300	*18,057	8,014	7,219	*1,351	*375
\$8,000 under \$10,000.....	31,997	292,102	29,625	259,207	46,499	43,654	30,591	29,375	*1,114	*1,012	*112	*457	452	452	*1,114	*25
\$10,000 under \$12,000.....	24,743	246,377	22,216	246,030	59,912	57,631	22,394	21,591	8,329	89,842	8,192	87,006	31,415	29,253	8,250	5,104
\$12,000 under \$14,000.....	26,612	343,857	25,646	328,928	71,541	69,826	26,549	36,399	5,493	72,557	5,374	71,243	21,553	20,568	5,469	5,749
\$14,000 under \$16,000.....	17,507	256,919	16,324	235,113	40,614	38,171	17,191	31,356	4,642	68,490	3,933	53,602	18,330	16,247	4,642	5,820
\$16,000 under \$18,000.....	13,635	297,511	15,903	251,738	32,891	32,891	17,635	41,409	4,217	70,688	2,917	42,636	14,323	11,802	4,217	6,741
\$18,000 under \$20,000.....	13,298	253,364	12,566	238,592	28,301	26,990	13,298	38,289	3,190	60,517	2,535	50,518	10,676	9,389	3,190	6,047
\$20,000 under \$25,000.....	19,272	430,572	18,315	392,798	53,744	52,492	19,272	66,504	8,827	197,582	8,723	187,755	38,427	37,562	8,827	24,300
\$25,000 under \$30,000.....	11,808	321,217	11,233	294,424	31,285	30,080	11,790	17,343	6,438	176,371	5,964	153,056	22,034	20,876	6,438	24,981
\$30,000 under \$50,000.....	22,047	828,907	18,392	640,556	58,212	53,336	22,047	173,417	13,934	523,136	12,288	425,009	46,616	43,342	13,934	97,405
\$50,000 under \$100,000.....	1,114	458,801	5,958	308,144	21,638	19,678	7,101	115,846	5,567	362,433	4,865	256,512	18,998	17,522	5,564	89,502
\$100,000 under \$200,000.....	1,378	182,761	990	67,879	4,572	4,009	*752	62,095	1,079	145,845	861	59,766	4,073	3,599	1,071	47,942
\$200,000 under \$500,000.....	363	108,332	253	21,689	1,368	1,169	323	92,288	323	92,288	229	19,371	1,245	1,086	323	35,854
\$500,000 under \$1,000,000.....	36	26,389	31	3,157	126	106	36	11,297	31	22,581	29	2,761	116	97	31	9,675
\$1,000,000 or more.....	21	35,992	15	5,878	73	57	21	17,501	17	26,623	13	5,097	66	53	17	11,991
<b>All returns, summary</b>	<b>87,493</b>	<b>192,179</b>	<b>74,352</b>	<b>184,945</b>	<b>105,275</b>	<b>101,631</b>	<b>17,631</b>	<b>1,936</b>	<b>5,129</b>	<b>7,008</b>	<b>4,427</b>	<b>19,751</b>	<b>15,556</b>	<b>14,930</b>	<b>*6</b>	<b>*116</b>
Under \$5,000.....	73,910	556,071	64,780	481,240	130,457	121,698	58,404	40,012	3,892	26,507	3,151	22,391	10,280	9,261	*1,465	*400
\$5,000 under \$10,000.....	61,201	765,961	59,149	738,113	153,424	150,918	61,059	78,964	17,049	209,284	16,084	195,395	66,667	62,062	16,946	14,591
\$10,000 under \$15,000.....	36,324	634,068	33,506	562,287	77,178	72,085	36,008	90,081	8,822	152,810	6,867	109,609	29,635	25,197	8,822	14,870
\$15,000 under \$20,000.....	62,059	2,392,971	55,187	1,734,525	171,018	160,947	62,019	542,659	36,216	1,546,499	32,964	1,109,629	131,575	124,137	36,195	341,649

Footnotes at end of table.



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns											Joint returns of husbands and wives												
	Adjusted gross income less deficit			Salaries and wages			Total number of exemptions		Number of exemptions other than age or blindness		Total income tax		Number of returns		Adjusted gross income less deficit		Number of returns		Total income tax		Number of returns		Total income tax	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>Florida</b>																								
<b>All returns, total.....</b>	<b>3,668,748</b>	<b>49,302,732</b>	<b>3,062,151</b>	<b>36,863,048</b>	<b>9,068,668</b>	<b>8,316,673</b>	<b>2,784,479</b>	<b>7,281,998</b>	<b>1,864,199</b>	<b>35,616,028</b>	<b>1,501,648</b>	<b>26,179,609</b>	<b>6,354,272</b>	<b>5,794,881</b>	<b>1,587,453</b>	<b>5,594,180</b>								
Under \$2,000 .....	322,995	—95,993	276,291	392,584	521,715	500,941	391	5,703	40,908	—299,667	21,352	91,346	134,501	124,528	375	5,284								
\$2,000 under \$4,000 .....	381,711	1,204,784	318,548	1,015,111	633,774	562,191	134,493	9,694	62,476	62,476	33,962	118,112	216,234	82,843	396	4,499								
\$4,000 under \$6,000 .....	434,525	2,149,737	356,854	1,751,498	832,217	725,356	241,346	55,466	100,644	513,830	370,049	364,281	301,991	253,219	1,179	11,179								
\$6,000 under \$8,000 .....	415,021	2,896,411	326,481	2,195,441	907,894	804,961	338,864	143,715	137,143	1,706,788	85,266	560,889	437,469	373,393	82,820	18,957								
\$8,000 under \$10,000 .....	38,000	3,358,284	320,074	2,730,481	901,827	788,786	358,924	228,024	192,145	1,706,788	154,103	1,238,578	631,043	532,034	173,559	63,627								
\$10,000 under \$12,000 .....	290,690	3,175,665	231,353	2,335,964	752,259	677,641	276,905	256,616	166,326	1,829,538	133,623	1,332,509	547,292	491,263	155,451	106,491								
\$12,000 under \$14,000 .....	227,156	2,956,971	197,302	2,456,976	650,976	606,425	225,105	275,612	156,527	2,041,877	113,550	1,609,919	455,294	491,515	154,555	155,468								
\$14,000 under \$16,000 .....	187,393	2,818,109	152,331	2,232,386	521,312	484,741	185,554	301,328	135,191	2,038,187	114,962	1,495,321	455,321	491,515	133,352	180,651								
\$16,000 under \$18,000 .....	159,256	2,692,962	139,911	2,211,187	480,314	454,863	158,441	305,330	119,098	2,014,992	100,426	1,595,172	412,059	386,608	118,283	198,804								
\$18,000 under \$20,000 .....	148,891	2,820,320	129,362	2,302,121	436,158	410,931	147,335	354,123	114,263	2,168,837	97,910	1,716,036	384,208	361,068	112,707	200,139								
\$20,000 under \$25,000 .....	259,008	5,666,973	229,215	4,750,973	852,359	816,177	258,140	775,852	222,620	4,955,296	201,105	3,005,355	802,230	769,219	222,074	636,601								
\$25,000 under \$30,000 .....	188,976	5,139,159	164,597	3,975,124	661,845	629,676	188,143	802,168	170,320	4,640,392	153,011	3,696,695	633,534	606,209	169,757	696,141								
\$30,000 under \$50,000 .....	200,193	7,321,600	160,941	5,138,698	655,134	613,903	198,675	1,358,102	178,628	6,539,024	149,766	4,822,734	620,342	587,827	177,189	1,171,562								
\$50,000 under \$100,000 .....	58,841	3,876,001	43,289	2,138,248	199,748	177,561	58,578	1,065,316	12,274	3,425,331	19,925	1,925,339	185,199	165,487	51,907	921,229								
\$100,000 under \$200,000 .....	13,553	1,794,959	10,133	882,819	47,112	41,043	13,478	666,806	52,169	1,628,163	9,460	827,404	44,709	39,069	12,230	597,759								
\$200,000 under \$500,000 .....	3,334	934,210	2,634	663,762	11,653	10,041	3,337	419,297	2,407	823,368	2,407	337,708	10,745	9,276	2,938	368,018								
\$500,000 under \$1,000,000 .....	385	254,856	274	161,509	1,245	1,017	322	125,440	322	212,578	246	56,932	1,133	938	321	104,480								
\$1,000,000 or more .....	125	237,715	87	27,625	407	327	..	133,408	106	206,545	79	24,052	368	104	117,290									
<b>Georgia</b>																								
<b>All returns, total.....</b>	<b>1,999,798</b>	<b>26,087,505</b>	<b>1,853,329</b>	<b>23,205,589</b>	<b>4,934,449</b>	<b>4,781,620</b>	<b>1,515,655</b>	<b>3,468,887</b>	<b>992,134</b>	<b>19,183,005</b>	<b>912,765</b>	<b>17,039,609</b>	<b>3,553,004</b>	<b>3,431,114</b>	<b>844,278</b>	<b>2,700,413</b>								
Under \$2,000 .....	225,902	—95,176	192,250	229,135	311,487	291,122	11,550	2,890	24,105	—242,496	5,903	27,171	78,688	62,558	183	86,449								
\$2,000 under \$4,000 .....	219,341	672,671	198,585	610,931	342,192	333,120	74,595	4,394	31,989	106,342	25,779	83,904	111,846	108,216	6	121,433								
\$4,000 under \$6,000 .....	177,732	858,324	159,350	719,518	325,751	304,671	109,349	27,485	42,180	195,843	36,244	130,071	130,071	117,095	928	158,217								
\$6,000 under \$8,000 .....	197,968	1,369,071	188,774	1,305,665	395,577	369,365	161,269	77,385	60,511	422,088	54,389	381,646	213,799	187,587	29,160	339,318								
\$8,000 under \$10,000 .....	199,301	1,795,708	193,668	1,627,280	475,430	461,420	187,350	135,285	74,785	681,019	70,473	574,400	308,577	295,031	62,834	22,697								
\$10,000 under \$12,000 .....	124,692	1,366,327	108,817	1,122,610	317,009	308,365	123,110	121,825	54,584	602,898	47,361	456,429	189,925	183,503	53,390	36,317								
\$12,000 under \$14,000 .....	138,993	1,800,282	134,484	1,706,091	416,331	408,076	137,887	167,420	87,324	1,137,123	86,151	1,134,404	328,357	324,344	86,608	86,449								
\$14,000 under \$16,000 .....	132,541	1,994,973	124,366	1,825,687	363,729	358,076	129,202	213,240	89,970	1,357,220	82,751	1,246,183	296,675	291,040	86,631	121,433								
\$16,000 under \$18,000 .....	89,356	1,531,500	86,764	1,482,773	284,937	275,227	89,355	167,255	78,268	1,340,025	75,676	1,284,628	266,316	256,006	78,267	158,217								
\$18,000 under \$20,000 .....	83,802	1,588,957	78,998	1,450,276	268,915	263,562	83,236	192,533	63,191	1,196,055	60,497	1,122,344	237,594	234,026	62,625	124,150								
\$20,000 under \$25,000 .....	153,549	3,430,529	149,167	3,229,787	527,233	523,228	152,779	435,689	141,084	3,159,095	138,247	3,006,257	508,649	502,644	140,314	384,248								
\$25,000 under \$30,000 .....	110,671	3,000,035	104,210	2,701,110	408,650	405,578	110,350	407,335	104,891	2,841,640	99,875	2,614,402	398,535	396,908	140,570	385,559								
\$30,000 under \$50,000 .....	113,767	4,082,325	106,958	3,556,169	382,128	369,814	113,607	713,964	110,008	3,951,059	104,242	3,457,737	376,123	364,542	109,848	681,202								
\$50,000 under \$100,000 .....	25,939	1,692,405	21,768	1,474,365	91,471	87,592	32,000	436,841	23,474	1,514,206	20,308	1,016,755	87,545	84,386	23,329	378,285								
\$100,000 under \$200,000 .....	5,219	674,458	4,325	384,722	19,666	19,135	..	231,638	4,438	626,745	4,062	362,051	19,167	18,442	4,838	214,487								
\$200,000 under \$500,000 .....	926	260,216	752	125,732	3,365	3,035	..	104,824	867	243,949	739	117,983	3,285	2,970	866	98,000								
\$500,000 under \$1,000,000 .....	70	46,176	58	12,471	246	209	..	21,512	59	38,610	53	11,879	226	194	58	18,135								
\$1,000,000 or more .....	9	18,725	6	996	32	25	9	7,372	6	11,586	5	979	26	22	6	4,685								
<b>All returns, Summary</b>																								
<b>All returns, total.....</b>	<b>555,812</b>	<b>1,070,163</b>	<b>487,777</b>	<b>1,250,587</b>	<b>865,213</b>	<b>826,428</b>	<b>149,437</b>	<b>19,409</b>	<b>86,196</b>	<b>—3,878</b>	<b>60,277</b>	<b>237,539</b>	<b>282,272</b>	<b>261,268</b>	<b>92,922</b>	<b>183</b>								
Under \$5,000 .....	464,452	3,530,435	444,850	3,281,943	985,224	933,270	394,676	228,031	147,374	1,166,674	132,511	970,040	560,705	509,219	92,922	37,926								
\$5,000 under \$10,000 .....	326,035	4,076,871	299,384	3,638,141	919,377	897,596	362,247	382,247	182,327	2,330,167	166,634	2,104,178	663,243	630,566	177,381	170,378								
\$10,000 under \$15,000 .....	243,349	4,205,167	234,045	3,949,296	731,184	715,710	242,389	480,026	191,100	3,303,153	184,472	3,139,809	653,224	639,553	190,140	336,190								
\$15,000 under \$20,000 .....	410,150	13,204,869	387,273	11,985,622	1,433,091	1,408,616	408,752	2,359,175	385,227	12,386,890	367,541	10,588,043	1,391,556	1,370,108	383,629	2,163,609								

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns										Joint returns of husbands and wives					
	Adjusted gross income less deficit		Salaries and wages		Total income tax		Number of returns		Total number of exemptions		Number of exemptions other than age or blindness		Total income tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Hawaii</b>																
All returns, total.....	403,217	5,943,659	361,270	5,011,611	970,612	925,125	310,680	813,069	192,308	4,315,206	177,370	3,619,045	694,102	664,200	163,614	618,606
Under \$2,000	40,863	12,008	31,289	46,414	46,400	44,424	775	1,184	1,060	-17,456	731	11,704	3,202	2,894	**76	**207
\$2,000 under \$4,000	21,876	70,180	11,388	32,240	32,753	24,589	4,077	334	1,560	5,259	359	1,161	5,532	4,181	**	**
\$4,000 under \$6,000	58,849	279,891	54,244	243,355	106,689	99,621	35,968	9,353	15,933	69,920	13,366	56,160	54,622	50,035	*46	**5
\$6,000 under \$8,000	48,166	339,801	43,330	291,796	96,298	88,647	41,231	18,766	10,660	77,106	7,644	46,054	30,048	30,048	3,272	588
\$8,000 under \$10,000	20,842	191,553	17,511	151,046	45,621	40,807	20,418	15,190	8,683	79,447	5,671	49,125	33,290	28,622	8,285	2,408
\$10,000 under \$12,000	29,868	327,042	28,777	297,293	69,492	66,485	30,128	30,128	11,458	127,379	11,208	115,730	46,209	44,332	9,603	6,834
\$12,000 under \$14,000	23,208	300,207	21,859	263,713	60,126	58,153	23,183	29,840	11,987	154,044	11,382	133,690	43,245	41,272	11,962	11,047
\$14,000 under \$16,000	20,170	302,898	19,404	262,682	60,362	58,341	19,505	29,840	13,888	207,522	13,732	181,107	53,219	51,613	13,254	17,539
\$16,000 under \$18,000	21,372	363,388	20,910	332,042	59,234	58,956	21,300	44,081	12,658	216,652	12,474	201,259	45,187	44,940	12,586	22,644
\$18,000 under \$20,000	11,783	223,617	11,634	204,728	38,721	38,536	16,258	15,158	9,357	178,014	9,239	162,520	33,846	33,691	8,923	18,514
\$20,000 under \$25,000	29,650	663,091	27,948	590,422	95,662	92,907	29,544	86,038	24,716	555,241	23,118	489,758	89,506	86,776	24,635	66,435
\$25,000 under \$30,000	30,927	850,613	30,028	789,512	102,467	101,517	30,707	121,447	28,340	780,288	27,621	713,997	97,384	96,829	28,149	107,435
\$30,000 under \$50,000	37,397	1,362,791	36,049	1,165,836	126,274	123,167	37,139	222,987	35,150	1,279,193	34,119	1,107,345	123,548	120,803	35,046	205,480
\$50,000 under \$100,000	7,031	442,073	5,978	289,357	26,064	24,774	7,011	101,391	6,715	418,248	5,843	263,005	25,482	24,298	6,695	93,851
\$100,000 under \$200,000	1,007	135,502	754	65,203	3,749	3,503	1,006	44,524	905	120,780	717	61,917	3,516	3,308	904	38,687
\$200,000 under \$500,000	177	51,944	139	16,191	590	503	177	19,810	150	43,321	121	14,765	536	484	150	5,054
\$500,000 under \$1,000,000	23	14,864	20	4,679	71	60	23	5,792	8	12,592	17	4,647	67	57	20	5,054
\$1,000,000 or more	B	12,657	B	5,100	39	37	B	5,788	8	12,657	B	5,100	39	37	8	5,788
All returns, summary	103,777	262,666	81,981	242,004	160,374	147,602	25,547	4,564	16,071	45,510	13,713	64,923	54,844	51,793	*76	*208
Under \$5,000	86,819	630,756	75,781	522,847	167,387	150,586	76,222	39,264	20,885	163,767	14,058	99,280	77,474	63,987	11,603	3,002
\$5,000 under \$10,000	62,559	764,551	59,893	672,447	159,700	153,145	59,992	37,528	30,472	382,910	29,555	329,852	117,080	111,655	27,959	25,936
\$10,000 under \$15,000	43,842	752,601	42,691	688,012	128,235	127,326	43,304	87,938	28,876	500,701	28,480	464,454	104,626	104,193	28,369	50,642
\$15,000 under \$20,000	106,220	3,533,085	100,924	2,886,300	354,916	346,466	105,615	607,776	96,004	3,222,318	91,564	2,660,535	340,078	332,572	95,607	538,819
All returns, total.....	355,293	4,577,641	314,132	3,661,696	969,551	928,902	246,066	557,103	201,708	3,565,699	174,018	2,825,705	760,079	727,156	149,578	454,224
Under \$2,000	53,198	636	48,843	73,028	78,028	77,530	1,212	330	9,676	-54,913	8,115	12,912	33,789	33,418	80	201
\$2,000 under \$4,000	14,989	48,151	10,416	29,400	41,769	35,621	2,034	279	8,237	27,537	4,845	17,006	33,564	28,877	*65	*188
\$4,000 under \$6,000	46,509	233,270	39,255	186,759	85,153	76,516	27,021	6,896	12,014	59,586	7,452	28,868	40,595	33,781	*893	*41
\$6,000 under \$8,000	45,365	305,715	39,086	252,658	132,555	124,115	31,125	10,110	18,621	130,352	13,212	86,805	79,192	70,849	4,999	7,983
\$8,000 under \$10,000	16,275	148,501	13,068	108,644	42,039	38,725	13,540	9,284	8,637	78,261	7,204	65,045	31,931	30,295	5,902	2,188
\$10,000 under \$12,000	29,309	320,032	27,981	295,488	76,939	74,588	27,647	25,540	16,673	183,339	15,474	158,671	62,280	59,929	15,011	9,323
\$12,000 under \$14,000	20,887	270,612	19,179	234,415	60,675	58,310	19,966	19,966	12,119	158,032	11,652	135,628	46,810	44,989	11,283	10,187
\$14,000 under \$16,000	18,602	279,421	16,742	235,622	53,938	52,801	25,072	25,249	12,119	214,073	12,935	182,751	46,816	45,737	13,123	17,359
\$16,000 under \$18,000	21,263	364,722	20,211	324,717	74,591	72,917	19,401	37,084	18,573	318,705	17,608	289,882	69,966	68,656	16,769	29,676
\$18,000 under \$20,000	15,156	289,766	14,071	258,120	50,540	49,695	15,071	32,244	13,978	267,468	13,315	244,068	48,969	48,517	13,893	28,073
\$20,000 under \$25,000	30,840	685,666	29,039	586,216	110,194	108,330	30,663	83,499	27,506	612,573	26,480	541,778	105,625	104,479	27,331	71,186
\$25,000 under \$30,000	18,341	498,471	16,511	394,493	72,810	71,220	17,788	66,579	17,532	476,683	16,137	384,733	71,479	70,234	17,030	62,882
\$30,000 under \$50,000	19,393	710,652	15,949	487,661	71,112	69,951	18,819	116,128	19,028	696,526	15,882	487,202	70,367	69,403	18,488	112,802
\$50,000 under \$100,000	4,326	287,826	3,092	137,363	16,236	15,583	4,181	30,202	4,060	270,496	3,043	135,434	15,809	15,263	3,915	63,737
\$100,000 under \$200,000	711	91,243	585	43,022	2,495	2,408	708	30,102	682	87,148	567	42,035	2,313	2,313	679	28,566
\$200,000 under \$500,000	116	31,431	94	13,001	432	408	116	12,621	**117	**39,563	87	**1,798	**435	**411	**117	**17,022
\$500,000 under \$1,000,000	**13	**11,524	**10	**1,089	38	35	**13	**5,887	**	**	**10	**1,089	**	**	**	**
\$1,000,000 or more	**	**	**	**	7	5	**	**	**	**	**	**	7	5	**	**
All returns, summary	93,402	166,921	79,909	190,100	161,414	148,618	21,842	4,991	23,798	-1,222	16,129	35,769	87,835	77,595	145	389
Under \$5,000	82,934	569,539	70,759	480,389	218,130	204,089	53,090	21,909	33,387	242,044	24,699	174,867	131,236	119,625	11,794	3,022
\$5,000 under \$10,000	59,104	720,538	55,323	645,143	159,918	154,967	55,928	33,680	35,680	441,765	33,567	379,817	129,200	121,793	32,750	27,578
\$10,000 under \$15,000	46,113	804,013	42,652	703,221	156,765	153,344	42,918	81,786	39,918	699,852	37,417	631,182	145,641	143,035	37,509	66,860
\$15,000 under \$20,000	73,740	2,316,814	65,280	1,662,844	273,324	267,884	72,288	385,016	68,925	2,183,260	62,206	1,604,070	266,167	262,108	67,560	356,195

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns										Joint returns of husbands and wives					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Number of returns	Adjusted gross income less deficit	Salaries and wages of returns	Amount	Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	Amount	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Total number of exemptions	Number of exemptions other than age or blindness	Number of returns	Total income tax
<b>Illinois</b>																
<b>All returns, total</b>	<b>4,770,947</b>	<b>75,859,512</b>	<b>4,298,812</b>	<b>64,258,959</b>	<b>11,616,085</b>	<b>10,961,584</b>	<b>3,796,948</b>	<b>12,085,150</b>	<b>2,213,792</b>	<b>53,798,690</b>	<b>1,973,995</b>	<b>45,294,439</b>	<b>8,033,881</b>	<b>7,607,217</b>	<b>2,008,962</b>	<b>9,092,021</b>
Under \$2,000	428,472	102,855	379,286	499,738	547,011	523,643	9,953	2,783	30,666	-245,046	12,470	72,369	106,419	91,885	427	1,908
\$2,000 under \$4,000	486,887	1,461,696	433,279	1,272,249	725,420	651,360	125,539	8,299	63,539	206,903	47,742	152,610	202,913	168,444	—	—
\$4,000 under \$6,000	413,509	2,067,766	359,697	1,719,703	670,579	594,697	312,752	80,508	11,886	311,548	41,510	186,883	197,373	154,175	9,088	2,789
\$6,000 under \$8,000	342,662	2,376,613	282,959	1,822,076	659,556	555,164	400,093	140,093	69,453	499,671	41,107	227,517	224,551	165,591	56,842	10,350
\$8,000 under \$10,000	362,215	3,273,163	307,589	2,565,384	735,717	645,592	344,084	266,055	103,983	833,491	74,636	584,941	391,971	331,529	87,940	26,220
\$10,000 under \$12,000	281,599	3,078,981	244,535	2,572,602	547,829	496,678	270,109	308,067	85,625	941,011	69,881	738,201	273,932	244,990	77,299	57,130
\$12,000 under \$14,000	312,079	4,057,378	292,212	3,700,385	789,643	743,128	303,555	431,571	106,540	1,400,815	91,286	1,110,236	415,205	377,227	101,250	97,228
\$14,000 under \$16,000	249,648	3,735,405	234,787	3,413,412	672,564	652,471	245,928	428,048	136,160	2,039,786	126,289	1,789,673	503,655	487,877	132,440	179,224
\$16,000 under \$18,000	231,089	3,925,046	214,005	3,452,312	685,821	660,130	230,333	467,762	144,647	2,458,695	137,476	2,287,469	552,434	538,644	143,891	234,243
\$18,000 under \$20,000	255,324	4,877,682	244,756	4,496,715	781,563	759,079	251,017	620,012	181,113	3,461,345	175,264	3,199,919	667,454	649,285	176,806	380,205
\$20,000 under \$25,000	497,054	10,773,423	469,859	10,179,193	1,606,700	1,574,592	494,485	1,528,117	395,897	8,833,491	378,700	8,198,339	1,438,220	1,415,530	393,328	1,084,864
\$25,000 under \$30,000	359,312	9,811,062	334,489	8,737,083	1,228,888	1,201,911	356,800	1,548,419	319,374	8,584,482	299,080	7,883,275	1,151,799	1,129,838	311,862	1,281,454
\$30,000 under \$50,000	436,210	15,985,638	405,541	13,667,360	1,543,819	1,504,920	434,226	3,019,322	413,086	15,109,869	387,582	13,064,571	1,502,148	1,467,275	411,169	2,792,838
\$50,000 under \$100,000	92,250	6,069,150	76,965	4,022,142	336,125	319,608	92,085	1,635,244	86,038	5,641,964	73,364	3,792,292	324,192	309,032	85,873	1,493,157
\$100,000 under \$200,000	18,276	2,420,439	15,269	1,481,534	69,087	64,641	18,242	2,240,980	16,891	2,240,980	14,261	1,389,511	66,779	62,611	16,857	819,658
\$200,000 under \$500,000	3,870	1,075,345	3,187	544,991	14,092	12,569	3,866	471,406	3,481	965,177	2,991	512,108	13,324	11,988	3,477	419,290
\$500,000 under \$1,000,000	378	247,027	299	72,354	1,290	1,084	378	121,048	315	204,638	267	66,050	1,162	997	315	98,743
\$1,000,000 or more	113	220,843	98	39,724	381	317	113	116,991	98	195,888	89	38,476	350	299	98	102,722
All returns, summary	1,110,786	2,434,514	986,631	2,515,191	1,574,320	1,441,234	277,911	35,515	121,783	80,268	81,541	313,829	397,225	331,030	427	1,908
Under \$5,000	922,553	6,847,578	776,179	5,363,959	1,763,963	1,529,222	817,900	462,223	270,744	1,640,281	135,244	910,491	726,004	580,594	153,870	39,359
\$5,000 under \$10,000	170,553	8,940,275	157,958	7,993,558	687,362	673,932	938,766	325,953	255,853	3,259,051	220,385	669,669	944,927	866,243	241,616	27,060
\$10,000 under \$15,000	611,186	10,734,217	573,144	9,641,868	1,790,568	1,733,554	603,024	1,316,695	398,232	7,042,600	379,811	6,427,828	1,467,753	1,431,780	390,070	720,202
\$15,000 under \$20,000	1,407,463	46,902,927	1,305,707	38,744,382	4,800,382	4,679,642	1,400,195	9,331,951	1,230,180	41,776,949	1,156,334	34,944,622	4,497,974	4,397,570	1,222,979	8,102,726
<b>All returns, total</b>	<b>2,207,971</b>	<b>32,295,302</b>	<b>1,985,382</b>	<b>27,076,058</b>	<b>5,412,008</b>	<b>5,121,373</b>	<b>1,695,072</b>	<b>4,792,571</b>	<b>1,115,500</b>	<b>24,284,663</b>	<b>999,896</b>	<b>20,151,513</b>	<b>3,917,303</b>	<b>3,717,571</b>	<b>1,019,725</b>	<b>3,797,526</b>
Under \$2,000	255,495	121,483	224,748	281,450	336,013	317,600	9,274	1,073	18,813	-114,526	11,996	49,667	77,138	68,411	—	413
\$2,000 under \$4,000	194,639	572,975	160,007	454,730	243,066	218,456	39,417	1,386	14,738	50,067	-5,307	33,750	46,437	37,244	—	—
\$4,000 under \$6,000	201,039	1,019,179	160,064	766,545	373,078	318,976	137,149	34,473	27,032	133,823	13,430	51,800	85,806	66,258	—	404
\$6,000 under \$8,000	185,265	1,312,149	157,696	1,067,585	322,989	273,801	163,532	85,890	48,257	342,493	30,375	203,383	153,991	114,053	29,608	5,954
\$8,000 under \$10,000	126,000	1,104,292	112,862	908,609	285,544	267,504	117,843	79,126	50,243	443,193	38,769	287,703	193,163	175,997	42,523	11,545
\$10,000 under \$12,000	170,501	1,850,852	152,221	1,593,895	413,330	383,446	161,878	160,788	84,840	923,182	74,902	763,100	290,400	268,071	78,573	52,399
\$12,000 under \$14,000	133,151	1,723,093	126,512	1,542,314	373,191	359,053	132,812	175,617	74,202	967,043	70,398	857,781	257,653	250,585	73,863	77,426
\$14,000 under \$16,000	116,680	1,767,269	110,139	1,574,437	344,924	328,737	115,213	198,152	78,765	1,192,077	73,045	1,022,632	284,687	268,833	77,308	109,365
\$16,000 under \$18,000	106,639	1,829,473	102,280	1,674,788	327,033	320,417	104,052	209,933	76,316	1,311,574	72,291	1,159,803	271,246	264,630	73,729	127,060
\$18,000 under \$20,000	125,071	2,370,324	121,344	2,172,360	390,809	373,052	122,485	288,667	102,177	1,937,175	98,450	1,742,382	354,199	336,262	99,591	212,329
\$20,000 under \$25,000	234,696	5,251,811	230,060	4,908,226	776,096	771,076	234,377	722,249	207,591	4,652,368	202,956	4,330,212	724,881	719,862	207,273	608,931
\$25,000 under \$30,000	159,233	4,290,644	148,311	3,703,479	529,257	510,294	158,766	694,246	142,490	3,838,993	133,184	3,325,788	497,592	478,629	142,023	594,537
\$30,000 under \$50,000	164,025	5,985,954	150,277	4,829,099	567,489	555,222	163,158	1,331,803	157,206	5,740,761	147,023	4,776,881	555,807	546,813	156,344	1,074,392
\$50,000 under \$100,000	27,997	1,638,738	22,458	1,013,759	99,740	96,316	34,989	498,891	25,762	1,691,893	21,625	977,779	96,063	93,177	25,476	450,712
\$100,000 under \$200,000	6,362	849,651	5,391	432,448	25,073	23,571	6,362	320,588	5,980	796,901	5,173	419,860	24,200	22,896	5,980	298,042
\$200,000 under \$500,000	1,051	298,109	897	130,180	3,933	3,562	1,051	130,505	974	275,394	868	127,622	3,794	3,475	973	120,013
\$500,000 under \$1,000,000	105	70,532	95	17,867	368	331	105	35,240	114	62,825	106	17,539	346	318	31,740	31,740
\$1,000,000 or more	22	38,773	20	4,287	75	59	22	23,947	22	35,969	22	3,830	72	57	22	22,265
All returns, summary	547,616	1,134,927	461,412	1,066,404	731,721	659,551	120,628	16,664	47,551	-959	25,079	108,112	174,585	140,289	21	413
Under \$5,000	414,822	2,995,151	353,965	2,412,515	828,969	736,686	346,587	185,285	111,532	860,010	74,798	518,191	381,950	323,674	78,457	17,903
\$5,000 under \$10,000	343,556	4,660,507	315,314	3,660,507	918,197	869,464	334,282	394,742	186,936	2,920,800	170,759	1,978,135	667,677	632,568	180,032	162,183
\$10,000 under \$15,000	308,486	5,390,113	297,182	4,897,286	931,090	895,244	302,154	638,414	229,364	4,038,251	218,727	3,567,563	790,336	754,823	223,032	416,395
\$15,000 under \$20,000	593,491	18,624,212	557,509	15,039,346	2,002,031	1,960,431	591,417	3,557,467	540,117	17,094,563	510,935	13,979,512	1,902,755	1,865,227	538,183	3,200,632

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns					Joint returns of husbands and wives					Total income tax						
	Number of returns (1)	Adjusted gross income less deficit (2)		Salaries and wages (3)		Total number of exemptions (4)	Number of exemptions other than age or blindness (5)	Total income tax (6)		Number of returns (7)	Adjusted gross income less deficit (10)	Salaries and wages (11)		Total number of exemptions (13)	Number of exemptions other than age or blindness (14)	Number of returns (15)	Amount (16)
		Amount	Number of returns	Amount	Number of returns			Amount	Number of returns			Amount	Number of returns				
<b>Iowa</b>																	
All returns, total.....	1,175,393	17,107,245	974,586	3,090,433	2,856,589	904,318	2,278,745	658,422	13,318,967	528,321	9,435,175	2,402,919	2,246,835	563,300	1,832,445		
Under \$2,000.....	103,265	7,102	77,565	167,303	144,290	3,894	377	21,321	75,406	4,987	11,131	65,794	51,677	57	142		
\$2,000 under \$4,000.....	136,395	40,043	111,424	205,961	180,170	25,564	1,467	25,136	79,082	14,215	39,024	57,939	56,024	13,692	1,008		
\$4,000 under \$6,000.....	98,527	502,163	74,265	330,653	138,326	75,988	18,862	16,559	94,382	8,505	23,017	61,500	53,034	12,279	1,095		
\$6,000 under \$8,000.....	100,435	716,807	85,089	193,653	161,146	88,550	46,266	21,813	156,570	13,542	96,149	133,252	99,144	30,641	26,625		
\$8,000 under \$10,000.....	79,004	714,956	53,616	147,816	141,816	76,191	53,605	32,536	209,788	19,090	161,952	106,011	84,269	31,747	11,095		
\$10,000 under \$12,000.....	80,233	863,839	67,782	216,494	199,109	72,187	71,438	47,324	253,680	35,870	213,560	178,124	160,748	39,276	26,625		
\$12,000 under \$14,000.....	70,900	931,583	65,642	220,533	211,085	64,056	82,778	50,171	555,108	44,913	503,859	197,985	188,517	43,327	42,707		
\$14,000 under \$16,000.....	70,281	1,047,472	61,208	191,734	177,227	69,160	107,667	49,177	335,284	41,549	592,050	162,310	149,214	48,327	63,030		
\$16,000 under \$18,000.....	63,566	1,086,175	55,330	193,462	185,648	62,635	118,724	52,166	892,357	46,116	721,192	179,788	173,256	50,181	86,024		
\$18,000 under \$20,000.....	61,222	1,168,099	57,778	215,384	210,839	60,911	133,996	51,007	974,377	48,659	861,004	201,466	193,852	50,995	103,447		
\$20,000 under \$25,000.....	147,231	3,293,433	133,560	531,112	519,022	63,672	407,363	133,802	2,989,000	124,327	2,510,054	505,352	496,878	130,243	353,644		
\$25,000 under \$30,000.....	63,487	1,729,325	56,277	1,380,981	228,544	63,481	244,713	59,311	1,620,199	53,198	1,303,008	226,132	223,963	59,305	222,634		
\$30,000 under \$50,000.....	79,440	2,914,366	59,787	299,663	283,524	76,782	483,682	76,171	2,796,112	58,867	1,586,980	292,447	278,552	73,618	457,206		
\$50,000 under \$100,000.....	1,852	1,155,424	1,243	67,101	62,904	17,692	295,623	16,262	1,073,751	11,608	443,905	64,930	61,448	16,466	267,637		
\$100,000 under \$200,000.....	3,031	392,486	2,403	118,943	112,008	3,031	138,281	2,799	361,325	2,263	182,252	11,453	10,856	2,799	124,185		
\$200,000 under \$500,000.....	489	136,313	401	1,183	1,163	489	60,675	483	150,352	384	53,872	1,187	1,170	483	67,788		
\$500,000 under \$1,000,000.....	31	19,586	25	119	102	31	9,660	25	15,352	25	3,998	25	25	483	67,788		
\$1,000,000 or more.....	4	7,052	3	13	11	4	3,568	4	164	3	164	4	4	483	67,788		
All returns, summary	284,993	612,407	227,404	449,557	387,747	65,950	9,972	54,372	39,102	22,117	52,471	170,248	134,167	2,967	1,997		
Under \$5,000.....	232,633	1,729,686	174,555	459,888	378,001	204,932	110,605	64,993	506,320	38,222	278,801	211,048	170,576	44,702	13,321		
\$5,000 under \$10,000.....	191,503	3,299,937	171,035	1,972,921	1,754,487	352,532	1,764,877	289,622	1,557,600	104,566	1,151,975	461,665	427,561	107,697	100,312		
\$10,000 under \$15,000.....	154,699	2,717,231	136,705	1,495,075	1,475,485	296,115	2,255,284	289,192	2,224,406	112,541	1,867,694	457,748	441,422	125,020	223,522		
\$15,000 under \$20,000.....	311,565	9,647,985	264,887	6,405,325	6,106,953	1,143,381	1,643,566	899,192	8,991,539	250,875	6,084,234	1,102,190	1,073,107	282,914	1,493,294		
All returns, total.....	976,982	13,602,530	847,337	2,408,475	2,216,253	785,115	1,920,304	508,542	10,304,126	438,663	8,052,225	1,786,474	1,659,359	429,354	1,543,034		
Under \$2,000.....	89,208	135,928	74,760	141,565	137,321	988	959	9,210	167,472	4,621	34,344	35,902	35,878	978	769		
\$2,000 under \$4,000.....	113,274	356,689	98,133	284,322	151,286	39,730	2,159	21,359	91,363	20,452	57,028	89,205	65,371	2,247	—		
\$4,000 under \$6,000.....	107,473	532,677	92,199	164,191	140,571	87,660	21,084	19,121	94,034	14,090	76,053	60,369	50,417	18,091	84		
\$6,000 under \$8,000.....	109,768	746,651	84,283	215,045	166,921	92,298	39,377	32,623	228,189	19,128	115,512	112,783	84,300	13,817	1,477		
\$8,000 under \$10,000.....	34,741	316,339	25,521	78,462	66,225	33,684	21,958	14,874	134,505	8,629	69,165	47,815	37,616	13,817	5,198		
\$10,000 under \$12,000.....	63,403	701,594	55,281	136,146	123,816	61,542	65,279	25,149	278,280	21,353	209,977	87,400	79,396	23,288	15,158		
\$12,000 under \$14,000.....	67,161	873,152	60,954	171,869	162,414	65,604	85,412	35,742	466,677	32,899	392,890	110,850	103,640	34,738	35,760		
\$14,000 under \$16,000.....	52,317	781,184	43,291	156,616	147,197	49,886	74,815	42,577	635,527	36,560	464,417	158,119	147,457	40,146	53,725		
\$16,000 under \$18,000.....	65,019	1,104,652	59,938	943,419	92,711	62,792	123,012	49,432	844,297	45,939	712,714	175,798	171,567	47,205	61,631		
\$18,000 under \$20,000.....	40,456	766,178	37,929	246,585	234,341	40,447	92,873	34,186	648,604	31,659	543,141	120,783	117,063	34,177	72,936		
\$20,000 under \$25,000.....	90,973	2,032,157	87,273	1,800,297	1,715,406	89,780	257,758	81,911	1,832,687	59,621	1,662,585	297,156	295,099	80,718	222,279		
\$25,000 under \$30,000.....	85,709	1,789,977	60,894	1,511,676	1,425,458	63,662	251,463	63,053	1,717,248	59,064	1,491,885	228,294	222,136	61,027	248,001		
\$30,000 under \$50,000.....	58,772	2,119,326	52,107	1,506,760	1,455,414	56,739	380,506	55,949	2,009,641	50,458	1,451,088	198,954	190,101	55,916	353,230		
\$50,000 under \$100,000.....	15,067	1,007,883	11,903	541,179	481,191	14,662	264,434	13,978	379,888	11,265	504,260	49,473	46,319	13,628	243,261		
\$100,000 under \$200,000.....	3,047	402,545	2,342	210,959	112,027	3,047	139,429	2,871	379,693	2,261	204,589	11,636	10,772	2,871	130,260		
\$200,000 under \$500,000.....	511	134,291	425	54,677	511	56,869	437	116,049	385	52,807	1,666	1,500	1,500	437	48,726		
\$500,000 under \$1,000,000.....	69	46,434	57	7,934	213	69	23,177	59	39,076	50	6,266	230	1,904	59	19,415		
\$1,000,000 or more.....	14	26,728	11	3,591	36	14	13,380	11	22,839	9	3,503	41	33	11	11,125		
All returns, summary	265,389	504,885	221,176	425,843	372,037	92,032	11,557	48,162	22,400	31,636	119,283	161,299	133,365	978	769		
Under \$5,000.....	189,075	1,311,544	153,756	963,324	900,287	358,561	74,340	55,025	403,019	35,284	232,820	184,775	170,717	34,155	6,758		
\$5,000 under \$10,000.....	160,665	2,012,382	142,837	1,673,373	1,550,667	190,516	86,015	86,015	1,110,836	77,319	870,158	293,436	274,706	80,970	79,977		
\$10,000 under \$15,000.....	127,691	2,214,378	115,556	1,825,235	1,762,668	250,875	101,071	101,071	1,762,550	91,111	1,452,981	359,514	344,417	98,584	179,234		
\$15,000 under \$20,000.....	234,162	7,559,342	215,012	5,637,073	5,300,484	1,393,016	218,269	218,269	7,050,121	203,313	5,376,984	787,450	766,154	214,667	1,276,297		

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns											Joint returns of husbands and wives					Total income tax Amount
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Number of returns	Total income tax Amount	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
<b>Kentucky</b>																	
<b>1,262,645</b>	<b>16,916,161</b>	<b>1,123,967</b>	<b>14,109,247</b>	<b>3,284,295</b>	<b>3,121,857</b>	<b>908,338</b>	<b>2,312,398</b>	<b>761,234</b>	<b>13,264,477</b>	<b>672,051</b>	<b>11,043,026</b>	<b>2,611,549</b>	<b>2,486,318</b>	<b>605,564</b>	<b>1,871,762</b>		
Under \$2,000	51,622	130,150	190,615	251,871	240,106	549	875	32,476	-68,944	26,291	69,320	131,201	120,168	*527	*697		
\$2,000 under \$4,000	411,000	117,868	369,612	213,199	206,336	38,181	2,215	30,034	98,102	27,149	88,221	91,467	87,375	*712	*155		
\$4,000 under \$6,000	119,271	614,086	95,012	487,662	282,852	44,815	8,617	59,013	308,859	47,938	256,974	202,805	179,377	*5,433	*60		
\$6,000 under \$8,000	115,874	825,944	91,039	623,919	259,718	78,310	37,983	60,786	344,198	45,157	302,041	205,624	193,596	27,601	7,654		
\$8,000 under \$10,000	106,000	947,471	95,730	847,276	228,814	102,667	69,866	49,253	444,836	39,253	345,583	154,268	142,524	47,799	19,758		
\$10,000 under \$12,000	109,953	1,213,328	91,579	964,368	284,075	106,497	94,485	72,511	796,069	59,399	605,577	248,691	222,150	69,317	45,826		
\$12,000 under \$14,000	79,647	1,034,043	73,264	939,704	232,001	79,640	95,082	54,667	706,804	49,131	636,465	200,541	189,052	54,660	50,337		
\$14,000 under \$16,000	57,286	865,868	53,449	777,873	168,563	56,842	64,100	42,636	644,100	39,865	579,511	145,392	139,992	42,192	58,377		
\$16,000 under \$18,000	71,939	1,219,248	67,268	1,107,962	208,094	71,939	140,478	56,803	965,208	54,024	892,328	184,444	182,028	56,803	103,528		
\$18,000 under \$20,000	57,225	1,083,941	53,246	975,735	172,091	56,017	135,048	49,311	935,033	45,505	843,320	162,885	159,942	48,103	107,228		
\$20,000 under \$25,000	110,347	2,450,781	107,135	2,277,291	370,442	109,655	319,596	100,366	2,230,527	97,332	2,059,945	353,885	351,058	99,678	277,563		
\$25,000 under \$30,000	79,818	2,192,399	75,584	1,902,949	262,575	109,655	336,951	75,628	2,078,045	72,287	1,826,477	255,477	252,797	75,491	131,757		
\$30,000 under \$50,000	65,473	2,372,249	58,567	1,861,801	218,392	65,278	440,838	61,003	2,215,995	55,533	1,795,068	211,596	205,964	60,808	404,632		
\$50,000 under \$100,000	14,339	947,185	10,965	814,698	49,266	14,320	253,580	12,802	897,604	10,205	484,865	48,858	46,953	12,787	224,563		
\$100,000 under \$200,000	3,244	425,251	2,482	180,594	12,282	3,222	173,764	3,006	392,613	2,393	173,764	11,715	10,995	2,984	141,334		
\$200,000 under \$500,000	631	182,201	551	70,538	2,280	631	87,131	589	169,825	518	66,365	2,214	2,063	589	80,630		
\$500,000 under \$1,000,000	76	51,421	67	10,402	217	76	27,466	66	44,599	60	10,054	236	204	66	23,615		
\$1,000,000 or more	18	29,023	11	6,252	52	18	16,598	14	21,005	11	6,252	50	48	14	11,982		
All returns, summary	315,413	657,616	282,456	700,762	566,134	54,022	5,045	82,600	121,350	67,726	213,424	288,135	257,180	1,239	852		
\$5,000 under \$10,000	297,236	2,191,607	247,343	1,818,322	659,298	210,500	114,511	149,232	1,095,701	118,062	849,702	497,430	465,892	80,833	27,472		
\$10,000 under \$15,000	211,979	2,569,700	187,215	2,213,821	607,209	208,246	2,240,066	143,121	1,731,902	124,466	1,462,705	505,779	466,133	139,650	116,717		
\$15,000 under \$20,000	164,071	2,846,728	151,591	2,551,818	485,768	162,881	3,327,518	132,807	2,315,312	123,458	2,094,406	436,174	427,031	131,425	249,626		
\$20,000 or more	273,946	8,650,511	255,362	6,824,524	917,891	275,881	1,636,918	253,474	8,000,213	238,339	6,422,789	884,031	870,082	252,417	1,478,096		
<b>1,433,903</b>	<b>19,925,055</b>	<b>1,309,816</b>	<b>16,986,585</b>	<b>3,570,714</b>	<b>3,413,433</b>	<b>1,040,800</b>	<b>2,974,155</b>	<b>707,604</b>	<b>14,529,884</b>	<b>635,759</b>	<b>12,310,358</b>	<b>2,505,568</b>	<b>2,392,998</b>	<b>604,483</b>	<b>2,286,111</b>		
Under \$2,000	86,923	156,808	163,137	502,657	252,747	16	*501	12,072	-88,831	8,712	19,939	38,116	33,381	*15	*474		
\$2,000 under \$4,000	177,897	546,852	112,450	546,710	308,080	38,701	2,154	29,093	97,163	*23,630	*82,754	107,003	104,743	*82	*24		
\$4,000 under \$6,000	133,731	674,949	107,009	737,822	213,265	94,448	24,040	30,869	1,471,172	13,774	64,747	104,834	83,337	*905	*71		
\$6,000 under \$8,000	121,746	833,493	107,009	737,822	246,223	93,722	45,226	35,737	2,413,379	28,865	2,031,368	114,565	107,110	17,000	3,644		
\$8,000 under \$10,000	96,988	870,965	84,726	743,998	252,102	89,837	48,348	60,952	511,902	51,880	472,422	211,791	185,045	53,701	19,948		
\$10,000 under \$12,000	86,434	937,360	75,842	832,884	253,172	80,346	72,411	46,947	513,774	41,130	460,070	167,949	162,544	43,844	28,382		
\$12,000 under \$14,000	87,182	1,132,820	76,683	944,787	178,109	83,369	119,137	38,993	504,600	33,982	403,289	130,254	118,889	37,622	38,457		
\$14,000 under \$16,000	77,960	1,168,678	71,894	1,085,080	208,636	77,302	132,853	42,871	643,864	39,907	608,144	153,907	153,248	42,542	56,357		
\$16,000 under \$18,000	79,364	1,337,483	75,208	1,257,719	242,186	79,098	155,520	53,342	870,367	52,583	870,367	210,644	205,921	53,342	67,654		
\$18,000 under \$20,000	65,680	1,250,935	64,339	1,186,406	200,601	65,572	816,417	47,694	946,417	46,764	862,579	175,695	170,972	47,686	97,456		
\$20,000 under \$25,000	141,407	3,110,504	138,781	2,996,302	462,223	141,141	2,744,955	124,274	2,651,837	122,447	2,433,283	443,283	438,794	124,008	343,366		
\$25,000 under \$30,000	80,556	2,168,477	77,715	2,018,964	240,472	80,548	359,253	73,665	2,002,185	70,990	1,848,681	241,481	233,067	73,657	318,577		
\$30,000 under \$50,000	90,828	3,310,684	83,060	2,645,266	320,800	89,814	614,357	87,426	3,170,459	81,158	2,592,713	314,598	306,969	86,412	576,189		
\$50,000 under \$100,000	20,583	1,363,853	16,955	787,225	74,182	20,545	373,316	18,087	1,210,293	15,199	727,365	68,703	66,580	18,049	323,720		
\$100,000 under \$200,000	4,952	650,940	4,110	339,774	19,664	*6,107	233,705	4,502	591,871	3,719	292,033	18,786	18,284	4,439	206,628		
\$200,000 under \$500,000	1,219	340,487	987	137,035	4,408	1,067	156,769	1,067	296,200	920	127,057	4,103	3,708	1,066	134,465		
\$500,000 under \$1,000,000	105	69,459	88	20,844	362	105	34,645	93	61,211	81	20,559	374	340	93	29,581		
\$1,000,000 or more	29	50,190	24	4,614	95	29	32,207	20	30,884	18	4,446	82	66	20	20,118		
All returns, summary	422,875	991,154	382,415	963,054	707,035	92,505	12,811	64,209	1,109,916	44,306	157,159	224,519	200,212	*97	*498		
\$5,000 under \$10,000	274,729	2,022,029	247,715	1,766,631	634,066	224,219	107,467	104,414	837,868	82,555	684,060	351,190	313,404	71,606	23,663		
\$10,000 under \$15,000	212,068	2,630,896	186,756	2,266,767	512,765	201,509	2,567,605	103,409	1,872,387	91,136	1,089,240	352,224	335,129	98,606	90,251		
\$15,000 under \$20,000	184,552	3,196,381	177,207	3,040,109	561,498	184,278	3,126,338	126,438	2,200,655	123,230	2,115,204	486,221	476,445	126,430	217,055		
\$20,000 or more	339,679	11,084,595	321,720	8,950,024	1,130,659	338,289	2,220,089	309,134	10,108,057	294,532	8,264,690	1,091,410	1,067,808	307,744	1,954,644		

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns													Joint returns of husbands and wives				
	Adjusted gross income less deficit			Salaries and wages			Total income tax			Number of exemptions other than age or blindness			Number of returns			Total income tax		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Maine</b>																		
All returns, total.....	447,724	5,130,551	401,675	4,208,599	1,079,683	1,024,328	341,517	616,141	231,361	3,768,198	206,434	3,121,216	800,636	766,332	201,485	464,562		
Under \$2,000	59,196	27,275	53,165	54,055	73,792	69,402	*753	*109	6,016	-17,647	2,475	10,566	19,451	15,942	**	**		
\$2,000 under \$4,000	53,021	164,079	48,716	147,013	85,646	73,653	19,806	1,157	11,647	38,301	9,254	32,351	31,057	26,096	**	**		
\$4,000 under \$6,000	43,907	223,941	38,511	192,569	67,810	65,708	8,969	8,969	10,795	57,777	8,254	47,065	29,023	27,758	**	**		
\$6,000 under \$8,000	60,797	427,738	54,720	375,873	131,960	124,833	55,329	20,939	16,840	169,935	20,686	134,495	76,168	71,628	6,477	3,315		
\$8,000 under \$10,000	22,576	199,193	17,193	137,936	70,611	63,961	3,953	16,840	16,208	148,351	13,003	103,067	62,416	57,942	15,268	3,956		
\$10,000 under \$12,000	32,048	351,386	28,777	298,652	84,991	80,438	31,658	30,642	16,208	178,802	14,642	150,914	61,500	58,511	15,846	10,152		
\$12,000 under \$14,000	39,518	513,362	35,800	438,683	113,641	109,562	38,988	48,800	25,479	331,979	24,500	306,400	93,936	92,943	25,020	23,968		
\$14,000 under \$16,000	29,191	438,439	26,595	371,927	91,339	86,630	29,030	43,361	24,085	362,412	22,485	313,305	99,922	96,957	33,408	33,700		
\$16,000 under \$18,000	23,570	401,534	21,899	356,004	72,453	71,789	23,455	45,321	19,425	330,973	18,325	298,033	65,020	65,254	19,310	31,723		
\$18,000 under \$20,000	16,718	316,196	14,901	271,647	54,833	52,408	16,658	38,105	14,816	279,259	13,475	247,344	53,368	50,376	14,756	31,513		
\$20,000 under \$25,000	33,075	730,862	31,168	636,887	106,106	103,113	32,894	95,814	31,491	695,122	30,399	624,237	103,449	101,527	31,310	88,701		
\$25,000 under \$30,000	14,696	397,145	13,717	346,925	55,403	54,792	14,696	58,612	13,854	372,614	13,348	336,934	54,116	53,922	13,854	52,938		
\$30,000 under \$50,000	14,782	552,241	12,923	376,425	53,954	52,174	14,718	99,292	13,033	474,232	11,609	321,562	50,222	48,639	12,969	81,438		
\$50,000 under \$100,000	3,858	256,486	2,978	154,915	14,164	13,413	3,788	66,181	3,611	239,607	2,867	149,363	15,663	12,972	3,555	60,602		
\$100,000 under \$200,000	649	85,460	519	40,586	2,549	2,290	648	29,372	**100	71,983	449	35,887	2,350	2,140	543	20,810		
\$200,000 under \$500,000	109	29,846	83	9,314	394	331	109	11,958	**100	23,740	74	8,060	380	298	**100	9,383		
\$500,000 under \$1,000,000	7	5,381	4	420	20	15	7	2,360	**	4,793	3	406	14	14	**	2,092		
\$1,000,000 or more.....	6	9,966	6	769	17	16	6	5,795	**	9,966	6	769	17	16	**	5,795		
All returns, summary:																		
Under \$5,000	132,303	285,627	118,220	276,592	188,458	171,160	37,081	5,004	19,391	28,481	12,797	47,164	57,145	48,526	**	**		
\$5,000 under \$10,000	107,194	756,600	94,085	630,853	241,361	225,997	97,771	5,004	49,324	64,235	41,455	280,378	161,010	150,234	**	**		
\$10,000 under \$15,000	85,176	1,061,730	76,900	903,614	237,931	227,627	84,224	99,108	52,515	667,667	49,253	595,014	191,651	185,998	**	**		
\$15,000 under \$20,000	55,869	959,207	51,072	831,299	179,326	173,400	55,565	56,122	47,498	815,737	44,194	720,780	166,723	162,943	**	**		
\$20,000 or more.....	89,688	2,067,388	61,398	1,566,241	232,607	226,144	66,876	369,384	62,633	1,892,057	58,755	1,477,879	224,105	219,528	62,321	326,556		
<b>Maryland</b>																		
All returns, total.....	1,757,431	28,697,794	1,589,160	24,335,217	4,188,822	3,980,821	1,432,316	4,252,853	846,441	20,968,450	777,503	17,746,130	2,933,733	2,814,492	785,432	3,267,663		
Under \$2,000	152,709	75,092	132,784	193,972	191,359	176,851	20	309	8,258	-62,351	4,766	40,666	31,631	31,562	18	228		
\$2,000 under \$4,000	163,892	491,361	142,075	409,548	233,351	210,238	45,583	3,443	11,859	35,602	**10,166	**35,900	33,417	27,582	—	—		
\$4,000 under \$6,000	116,977	605,108	103,448	527,183	156,383	140,710	101,209	28,249	6,235	32,028	**6,235	**23,891	19,916	19,916	—	—		
\$6,000 under \$8,000	116,224	809,423	103,441	709,305	211,440	187,040	103,844	49,023	25,665	182,461	**19,583	**134,671	88,705	68,702	**	**		
\$8,000 under \$10,000	189,348	1,682,735	170,206	1,422,207	391,925	369,022	171,885	130,759	49,265	431,259	37,758	260,068	176,302	164,851	**	**		
\$10,000 under \$12,000	89,688	989,892	84,041	897,600	205,560	194,078	88,443	93,474	31,322	346,140	26,078	260,638	118,396	106,914	30,077	17,569		
\$12,000 under \$14,000	116,912	1,514,519	103,083	1,266,007	279,163	254,661	116,912	158,132	59,059	766,926	51,943	631,207	192,915	174,723	59,059	59,499		
\$14,000 under \$16,000	105,596	1,569,962	87,151	1,249,130	267,328	238,018	102,423	169,874	61,368	909,768	54,218	822,956	203,052	182,611	58,195	74,824		
\$16,000 under \$18,000	85,834	1,454,267	74,455	1,229,245	251,402	239,253	85,810	166,897	62,267	1,060,735	56,779	936,974	208,755	201,265	62,243	104,589		
\$18,000 under \$20,000	97,650	1,863,686	93,221	1,676,834	262,851	257,361	96,880	245,373	53,713	1,028,679	53,310	942,986	198,431	192,753	55,643	105,365		
\$20,000 under \$25,000	166,148	3,706,054	156,990	3,321,772	531,858	528,387	165,782	466,804	144,058	3,212,574	139,550	2,949,801	489,701	490,782	143,692	381,143		
\$25,000 under \$30,000	121,048	3,284,014	116,149	2,994,254	386,288	382,885	118,744	463,753	174,705	3,116,555	110,181	2,839,476	373,923	375,886	112,401	430,109		
\$30,000 under \$50,000	188,475	6,979,470	181,028	6,180,942	648,061	637,953	188,113	1,236,942	174,666	6,473,288	167,887	5,766,560	626,963	618,184	174,304	1,119,593		
\$50,000 under \$100,000	40,541	2,596,857	36,137	1,783,597	146,892	140,881	40,297	649,864	38,100	2,445,879	34,284	1,690,969	141,437	135,962	31,956	608,005		
\$100,000 under \$200,000	5,319	697,903	4,200	381,137	20,936	19,323	5,301	228,708	4,921	643,199	4,030	375,905	20,296	19,446	4,903	206,835		
\$200,000 under \$500,000	951	260,477	666	96,028	3,569	3,245	951	106,023	876	238,917	650	95,003	3,425	3,425	876	95,048		
\$500,000 under \$1,000,000	102	65,706	70	12,943	384	342	102	28,500	**104	56,368	66	11,635	354	323	**	**		
\$1,000,000 or more.....	17	51,270	15	3,962	72	64	17	26,726	**	50,223	14	3,762	70	63	**	**		
All returns, summary:																		
Under \$5,000	362,169	776,318	311,753	765,455	491,490	442,013	84,988	11,045	21,560	-20,015	16,375	71,000	70,588	64,687	18	228		
\$5,000 under \$10,000	376,981	2,867,401	340,201	2,496,761	692,968	641,848	337,553	200,739	79,722	639,213	62,133	420,252	279,443	247,929	48,761	14,687		
\$10,000 under \$15,000	268,899	3,403,463	235,997	2,808,313	656,146	596,868	284,489	341,012	127,556	2,467,307	111,235	1,314,364	440,625	397,123	123,156	116,915		
\$15,000 under \$20,000	226,781	3,988,862	205,954	3,510,504	610,158	586,503	225,969	492,739	140,173	2,464,941	131,093	2,217,407	461,143	461,143	139,361	244,901		
\$20,000 or more.....	522,601	17,641,750	495,255	14,754,184	1,738,060	1,713,589	519,307	3,207,319	477,430	16,237,003	456,667	13,723,107	1,664,169	1,643,610	474,136	2,890,921		

Footnotes at end of table



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns															
	Adjusted gross income less deficit					Salaries and wages					Total income tax					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Massachusetts</b>																
<b>All returns, total</b>	<b>2,442,305</b>	<b>34,205,814</b>	<b>2,204,481</b>	<b>29,138,161</b>	<b>5,663,399</b>	<b>5,355,182</b>	<b>1,881,240</b>	<b>4,868,331</b>	<b>1,086,683</b>	<b>23,516,352</b>	<b>984,767</b>	<b>20,156,720</b>	<b>3,975,699</b>	<b>3,774,372</b>	<b>969,426</b>	<b>3,491,697</b>
Under \$2,000	255,791	189,769	210,358	241,400	335,727	313,114	3,374	795	22,107	-42,856	12,021	16,519	69,397	65,940	12	*285
\$2,000 under \$4,000	291,581	867,280	271,059	775,279	398,468	382,224	82,224	6,222	16,422	50,284	*14,554	*37,618	37,312	37,312	*12	*677
\$4,000 under \$6,000	218,231	1,061,805	193,760	886,583	375,730	325,988	170,934	38,167	43,734	225,607	38,791	184,530	139,166	121,364	9,966	6,330
\$6,000 under \$8,000	208,264	1,454,569	175,976	1,281,261	389,827	319,679	175,568	83,931	64,860	454,708	48,770	279,190	209,379	160,393	35,514	17,919
\$8,000 under \$10,000	179,838	1,597,556	158,842	1,375,478	339,517	339,179	170,370	126,841	56,661	520,879	44,647	388,920	219,522	191,544	67,650	43,912
\$10,000 under \$12,000	169,686	1,892,739	147,733	1,595,069	401,932	372,598	164,169	177,416	73,167	817,731	59,932	636,799	277,859	255,859	60,650	56,849
\$12,000 under \$14,000	162,163	2,106,621	149,238	1,915,904	337,055	320,955	160,778	247,974	58,836	766,376	51,520	671,414	211,724	198,069	57,451	56,849
\$14,000 under \$16,000	121,668	1,827,014	111,511	1,607,913	310,677	314,865	121,359	210,085	68,191	1,021,647	60,007	910,007	261,389	250,699	67,882	82,859
\$16,000 under \$18,000	134,527	2,294,610	126,945	2,032,262	391,404	377,553	134,206	275,178	90,404	1,535,657	84,804	1,363,394	328,834	316,660	90,083	150,123
\$18,000 under \$20,000	121,313	2,297,632	9,339	2,100,027	351,379	342,678	294,167	294,167	81,825	1,553,543	81,133	1,469,320	292,518	292,518	81,439	169,706
\$20,000 under \$25,000	244,350	5,451,578	232,924	5,033,702	832,307	819,821	243,302	723,953	203,538	4,562,550	196,761	4,303,688	782,823	775,852	202,490	562,415
\$25,000 under \$30,000	131,084	3,535,975	119,792	3,058,247	419,705	404,088	130,276	532,147	117,015	3,149,206	110,585	2,852,595	396,309	386,520	116,207	450,390
\$30,000 under \$50,000	157,848	5,645,224	148,452	4,877,967	575,405	560,947	157,847	980,967	148,124	5,295,556	141,650	4,681,306	556,759	545,504	148,124	902,462
\$50,000 under \$100,000	37,097	2,495,336	32,111	2,375,766	138,718	131,687	63,754	637,543	63,754	2,255,809	29,943	1,641,289	132,254	126,476	33,532	570,147
\$100,000 under \$200,000	7,336	951,056	6,256	564,305	28,022	25,738	317,276	317,276	6,791	879,600	5,899	534,207	27,011	24,948	6,791	291,871
\$200,000 under \$500,000	1,324	363,071	1,128	161,541	4,878	4,377	139,844	139,844	1,219	330,431	1,086	157,342	4,669	4,222	1,219	125,892
\$500,000 under \$1,000,000	145	97,274	122	26,730	495	414	41,601	41,601	118	79,740	108	24,571	449	383	118	33,514
\$1,000,000 or more	44	76,645	35	11,726	153	118	34,231	34,231	35	59,884	30	11,011	139	109	35	26,348
All returns, summary	677,342	1,634,332	603,695	1,551,947	931,583	880,303	191,272	25,452	53,217	72,827	36,377	98,340	181,333	167,010	12	*285
Under \$5,000	476,363	3,536,646	405,700	2,847,055	920,686	799,404	411,248	230,494	150,567	1,135,795	121,066	801,437	516,887	429,543	96,394	24,925
\$5,000 under \$10,000	396,913	4,946,644	356,162	4,340,529	917,976	860,320	390,006	532,201	167,765	2,102,164	147,837	1,747,807	629,491	584,058	160,858	140,382
\$10,000 under \$15,000	312,444	5,472,034	297,904	4,910,647	893,471	868,329	311,433	672,613	204,658	3,592,789	193,735	3,043,775	747,875	729,747	203,647	363,607
\$15,000 under \$20,000	579,243	18,616,158	541,020	15,487,984	1,999,683	1,947,190	577,281	3,407,562	510,476	16,612,776	486,062	14,208,009	1,900,413	1,864,014	508,515	2,963,038
<b>Michigan</b>																
<b>All returns, total</b>	<b>3,698,083</b>	<b>59,980,460</b>	<b>3,364,760</b>	<b>52,501,387</b>	<b>9,168,049</b>	<b>8,798,521</b>	<b>2,945,035</b>	<b>9,187,348</b>	<b>1,864,956</b>	<b>44,372,879</b>	<b>1,695,451</b>	<b>39,059,665</b>	<b>6,693,697</b>	<b>6,439,257</b>	<b>1,664,139</b>	<b>7,119,299</b>
Under \$2,000	367,172	195,174	317,881	363,259	446,860	431,540	13,789	1,921	28,767	-115,640	11,832	38,320	92,785	81,750	427	861
\$2,000 under \$4,000	329,762	1,017,151	312,984	885,789	475,922	400,324	96,017	5,236	46,426	146,659	36,772	107,535	138,237	109,813	16	1,120
\$4,000 under \$6,000	304,207	1,534,229	246,246	1,178,840	536,669	476,188	226,593	67,412	65,066	343,667	37,695	190,774	238,780	201,648	14,777	1,120
\$6,000 under \$8,000	304,986	2,063,598	249,065	1,598,084	618,927	540,919	242,804	118,853	80,556	541,423	50,358	283,584	284,294	226,892	25,861	3,694
\$8,000 under \$10,000	201,092	1,795,850	165,249	1,394,153	348,389	314,950	192,124	156,164	45,884	418,534	32,433	248,743	140,820	124,552	41,138	18,512
\$10,000 under \$12,000	246,578	2,724,957	209,098	2,398,702	611,298	587,843	239,276	248,048	113,532	1,262,535	103,203	1,129,471	419,759	406,382	106,230	70,913
\$12,000 under \$14,000	175,277	2,263,584	165,088	1,958,650	402,272	387,161	174,925	251,481	78,130	1,010,279	73,865	809,230	265,727	260,911	77,778	75,749
\$14,000 under \$16,000	201,100	3,027,017	187,738	2,724,787	531,385	510,032	200,144	343,163	119,724	1,803,546	109,984	1,592,147	415,855	396,910	118,999	163,343
\$16,000 under \$18,000	193,828	3,111,449	174,533	2,808,414	550,422	517,097	177,886	357,948	119,551	2,019,992	116,537	1,856,314	425,657	417,268	113,940	198,863
\$18,000 under \$20,000	215,996	4,085,816	194,954	3,637,036	594,454	568,647	215,520	527,711	137,590	2,611,206	126,121	2,376,037	465,217	446,149	137,419	296,688
\$20,000 under \$25,000	430,754	10,177,987	393,736	9,632,713	1,532,046	1,516,536	460,377	1,405,109	358,206	8,108,358	351,327	7,757,348	1,368,530	1,356,818	357,829	1,023,487
\$25,000 under \$30,000	246,578	6,822,706	243,315	6,391,982	823,998	814,340	246,794	1,046,351	224,822	6,201,160	220,713	5,821,577	785,405	777,486	223,852	917,150
\$30,000 under \$50,000	390,829	14,404,778	373,176	12,878,998	1,998,583	1,985,356	390,232	2,605,301	371,343	13,704,601	356,556	12,357,044	1,362,904	1,352,777	370,914	2,445,564
\$50,000 under \$100,000	94,239	4,112,819	57,920	3,070,599	630,887	634,504	1,046,310	1,046,310	61,745	3,954,302	55,811	3,257,468	229,964	229,964	61,401	996,441
\$100,000 under \$200,000	2,874	1,563,765	10,320	1,069,676	45,843	43,649	**14,355	550,904	11,009	1,450,704	9,925	1,039,247	44,248	42,410	10,953	503,181
\$200,000 under \$500,000	227	713,066	218	65,593	9,301	8,516	300,317	300,317	2,347	649,047	2,085	403,847	8,851	8,195	2,345	273,605
\$500,000 under \$1,000,000	72	166,972	60	21,220	239	204	72	89,339	60	124,588	53	19,641	211	182	60	65,333
\$1,000,000 or more	72	166,972	60	21,220	239	204	72	89,339	60	124,588	53	19,641	211	182	60	65,333
All returns, summary	849,449	1,897,345	753,837	1,793,435	1,195,664	1,123,431	214,187	27,238	100,978	151,476	66,835	225,356	348,153	297,377	427	861
Under \$5,000	657,765	4,728,657	531,587	3,626,689	1,311,003	1,080,500	567,140	312,349	165,723	1,183,167	102,255	645,656	546,763	447,278	81,786	23,327
\$5,000 under \$10,000	519,663	6,429,752	482,826	5,584,017	1,262,842	1,208,044	511,605	658,831	233,598	3,052,672	233,598	2,590,418	978,548	846,531	237,242	214,614
\$10,000 under \$15,000	502,906	8,803,072	468,395	7,943,571	1,426,989	1,382,746	496,151	1,069,515	323,327	5,652,895	336,124	5,169,781	1,118,666	1,081,089	317,124	589,941
\$15,000 under \$20,000	1,168,300	38,121,634	1,126,915	33,553,674	4,051,551	4,003,810	1,185,952	7,119,411	1,029,758	34,330,678	996,651	30,431,510	3,806,266	3,756,982	1,027,560	5,291,556

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns										Joint returns of husbands and wives					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Number of returns	Adjusted gross income less deficit	Salaries and wages	Salaries and wages	Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	Total income tax	Number of returns	Adjusted gross income less deficit	Number of returns	Number of returns	Amount of exemptions	Total number of exemptions	Number of exemptions other than age or blindness	Total income tax
<b>Minnesota</b>																
All returns, total.....	1,650,622	24,127,051	1,498,479	20,093,553	4,068,826	3,854,672	1,210,952	3,208,496	811,693	17,723,456	716,444	14,626,450	2,964,049	2,816,851	678,993	2,466,925
Under \$2,000	200,887	159,709	170,415	258,372	282,382	264,940	6,595	*349	28,405	-52,786	14,496	60,008	101,606	87,450	*23	*207
\$2,000 under \$4,000	211,484	629,335	173,661	486,524	284,655	248,898	48,090	2,863	20,338	67,334	9,239	24,364	51,958	51,958	*34	*455
\$4,000 under \$6,000	137,511	693,166	98,100	460,749	242,240	205,631	85,620	22,246	19,338	98,486	6,816	27,656	78,923	62,537	*506	*9
\$6,000 under \$8,000	136,887	627,886	122,809	754,744	271,930	238,816	114,482	55,416	38,146	266,278	33,597	155,481	136,297	116,327	17,686	1,086
\$8,000 under \$10,000	117,951	1,033,838	106,681	889,913	228,318	206,728	108,048	77,030	32,841	374,562	32,841	155,831	128,614	107,530	33,196	1,086
\$10,000 under \$12,000	82,404	913,130	70,548	750,742	199,859	187,386	66,165	71,214	42,914	478,810	33,219	334,314	155,035	142,562	28,808	19,918
\$12,000 under \$14,000	102,919	1,326,101	95,527	1,099,814	242,780	233,440	96,384	133,820	51,990	667,109	48,160	504,999	169,168	163,385	45,463	43,232
\$14,000 under \$16,000	94,998	1,411,578	84,792	1,265,358	224,712	214,917	93,336	165,058	48,922	736,980	44,449	658,746	165,648	161,639	47,660	63,765
\$16,000 under \$18,000	94,872	1,608,631	87,736	1,335,093	293,155	284,743	88,106	173,902	67,828	1,152,513	60,692	896,179	253,010	244,598	61,062	102,358
\$18,000 under \$20,000	71,902	1,372,903	70,674	1,266,292	214,687	213,553	71,546	166,576	52,217	997,647	51,556	927,853	190,026	189,059	51,861	104,804
\$20,000 under \$25,000	179,983	3,979,602	175,484	3,566,250	650,503	640,587	176,204	339,984	152,766	3,398,984	148,275	3,075,201	607,420	597,504	148,996	367,323
\$25,000 under \$30,000	108,546	2,963,174	101,394	2,560,494	359,620	352,765	107,786	421,914	101,507	2,770,677	96,694	2,471,341	344,810	339,938	100,747	383,340
\$30,000 under \$50,000	118,904	4,374,619	112,629	3,693,708	448,940	441,344	116,974	717,337	114,973	4,238,957	109,931	3,600,324	441,475	433,879	113,043	691,917
\$50,000 under \$100,000	26,199	1,718,539	23,045	1,200,388	102,492	99,596	*31,495	395,456	24,991	1,640,014	22,208	1,452,447	100,783	98,006	24,634	375,223
\$100,000 under \$200,000	4,721	1,615,986	4,080	360,433	18,593	17,637	192,715	192,715	4,342	568,084	3,821	346,418	17,789	17,005	4,342	175,385
\$200,000 under \$500,000	933	258,640	799	118,490	3,534	3,315	**	100,437	79	229,047	756	111,190	3,293	3,094	829	89,209
\$500,000 under \$1,000,000	91	60,571	82	17,582	332	295	91	25,384	830	52,423	74	16,860	307	275	79	21,983
\$1,000,000 or more	30	44,644	23	8,611	94	78	30	18,981	24	37,338	19	7,571	79	65	24	15,725
All returns, summary	470,167	1,045,770	382,731	895,234	671,476	603,914	87,785	8,834	55,266	43,594	24,746	85,913	200,765	188,089	*57	*663
\$5,000 under \$10,000	34,553	2,433,166	288,935	1,955,065	638,049	561,099	275,050	149,070	93,244	710,277	72,243	441,094	314,441	257,713	51,388	12,081
\$10,000 under \$15,000	238,912	3,016,606	210,839	2,459,351	558,498	526,893	215,243	297,710	114,951	1,437,171	97,934	1,074,676	397,178	374,913	93,423	84,800
\$15,000 under \$20,000	207,583	3,615,737	198,437	3,217,947	616,695	607,149	200,294	412,860	148,720	2,595,888	139,742	2,243,414	535,709	526,330	141,431	249,275
\$20,000 under \$20,000	439,407	14,015,774	417,536	11,525,955	1,584,108	1,555,612	432,580	2,340,022	399,512	12,936,525	381,779	10,781,353	1,515,956	1,489,806	392,694	2,120,106
All returns, total.....	830,062	9,812,497	761,507	6,509,731	2,294,798	2,217,812	556,243	1,193,278	419,658	7,254,057	377,785	6,220,980	1,554,322	1,498,771	331,801	954,520
Under \$2,000	105,249	2,356	91,307	109,937	156,002	142,301	2,997	562	11,238	-81,184	2,652	10,705	36,082	28,697	225	360
\$2,000 under \$4,000	83,820	251,262	79,075	236,827	154,908	146,090	*14,411	*1,305	13,028	41,534	10,351	36,593	43,525	34,892	—	—
\$4,000 under \$6,000	84,523	420,382	72,818	353,596	234,324	218,050	35,814	9,758	25,335	125,748	21,308	101,369	97,790	87,722	*2,599	*173
\$6,000 under \$8,000	100,542	693,616	92,839	640,983	291,687	279,739	61,974	29,106	40,021	275,945	35,754	246,934	167,088	156,526	12,599	2,453
\$8,000 under \$10,000	83,633	747,821	78,599	697,175	229,189	229,004	74,660	50,820	24,838	225,524	19,975	162,429	97,869	97,684	16,206	7,224
\$10,000 under \$12,000	54,325	596,797	45,921	478,333	155,253	145,484	51,126	54,250	32,422	359,886	27,497	281,239	117,688	111,604	29,417	29,944
\$12,000 under \$14,000	59,476	771,747	56,954	731,471	172,438	169,499	59,040	71,143	40,567	524,472	39,360	514,035	148,480	147,200	40,301	39,251
\$14,000 under \$16,000	43,188	644,395	41,732	603,269	150,795	148,021	42,126	59,271	35,108	524,781	34,359	497,664	129,813	127,594	34,004	45,479
\$16,000 under \$18,000	41,010	697,989	39,566	659,688	144,527	140,888	40,840	71,637	36,104	621,104	34,966	582,129	136,036	132,397	36,240	60,210
\$18,000 under \$20,000	39,357	752,442	37,175	688,080	126,453	125,341	39,031	88,481	35,420	677,269	33,796	629,139	121,957	120,845	35,097	74,985
\$20,000 under \$25,000	63,586	1,413,778	60,654	1,311,158	227,733	225,903	63,345	177,058	56,934	1,265,231	54,797	1,189,908	211,363	210,124	56,846	151,600
\$25,000 under \$30,000	29,322	794,202	27,556	703,744	101,890	100,749	29,070	116,012	28,178	763,162	26,985	687,967	100,175	99,605	27,928	108,601
\$30,000 under \$50,000	31,725	1,145,290	29,407	896,419	109,428	108,352	31,539	201,295	30,479	1,102,804	28,446	875,166	107,658	106,683	30,293	191,226
\$50,000 under \$100,000	8,114	538,622	6,189	261,184	31,643	30,190	8,101	135,248	7,615	506,027	5,922	255,671	30,566	29,284	7,602	125,922
\$100,000 under \$200,000	1,861	242,667	1,423	103,620	7,332	7,105	229,112	84,713	1,755	229,112	1,338	96,914	7,057	6,851	1,732	79,379
\$200,000 under \$500,000	315	86,221	280	32,190	1,145	1,056	315	35,713	295	*81,076	268	31,147	1,105	1,024	295	*33,259
\$500,000 under \$1,000,000	13	8,467	9	1,974	45	45	*15	4,258	**	*11,964	**	**	45	**	*15	*6,253
\$1,000,000 or more	3	4,164	3	83	6	5	3	2,648	**	**	**	**	5	4	**	**
All returns, summary	227,817	425,640	204,486	491,634	445,433	410,965	26,419	3,361	36,824	17,624	23,462	93,123	144,311	119,610	228	366
\$5,000 under \$10,000	229,950	1,689,777	120,152	1,546,884	620,677	604,219	63,437	88,190	77,636	569,943	66,578	484,887	298,043	285,911	31,761	9,644
\$10,000 under \$15,000	139,501	1,741,825	128,338	1,564,397	415,397	401,582	134,975	159,555	133,975	1,079,919	87,070	1,079,919	336,933	328,462	89,377	93,772
\$15,000 under \$20,000	97,855	1,721,544	93,110	1,596,443	334,069	327,651	97,188	152,008	86,388	1,425,012	82,908	1,425,012	317,041	311,178	154,097	154,097
\$20,000 or more	134,939	4,233,711	125,521	3,310,373	479,222	473,395	134,224	756,945	125,271	3,958,978	117,767	3,138,763	457,994	453,610	124,711	696,441

Footnotes at end of table



Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns																																																					
	Adjusted gross income less deficit			Salaries and wages			Total income tax			Number of returns			Number of exemptions other than age or blindness			Total number of exemptions			Adjusted gross income less deficit			Salaries and wages			Total income tax			Number of returns			Number of exemptions other than age or blindness			Total number of exemptions			Adjusted gross income less deficit			Salaries and wages			Total income tax			Number of returns			Number of exemptions other than age or blindness			Total number of exemptions		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)																																						
<b>Missouri</b>																																																						
All returns, total.....	1,926,784	27,088,438	1,672,109	22,219,588	4,780,061	4,513,160	3,905,711	954,603	19,699,628	830,748	16,230,794	3,333,668	3,179,675	820,978	2,994,964																																							
Under \$2,000.....	205,392	113,201	166,007	233,431	304,325	290,347	1,779	30,559	-73,415	15,735	49,147	107,400	100,706	11,609	735																																							
\$2,000 under \$4,000.....	195,162	576,352	163,080	461,040	302,244	269,921	3,092	27,189	83,419	18,529	54,222	177,342	177,342	11	112																																							
\$4,000 under \$6,000.....	170,331	872,355	146,683	755,918	344,649	307,182	29,621	33,453	166,957	24,410	119,059	112,564	96,701	1,124	52																																							
\$6,000 under \$8,000.....	213,531	1,460,137	174,116	1,178,888	413,457	382,406	80,632	45,212	306,632	30,488	213,059	133,077	131,282	22,958	3,819																																							
\$8,000 under \$10,000.....	123,733	1,111,885	106,063	884,409	307,386	275,462	78,147	39,116	359,101	33,291	251,553	156,585	151,284	32,093	10,819																																							
\$10,000 under \$12,000.....	120,380	1,315,170	93,964	947,001	281,127	253,963	116,710	56,574	359,101	33,291	251,553	156,585	173,900	35,081	35,554																																							
\$12,000 under \$14,000.....	134,667	1,748,952	118,180	1,454,975	341,703	321,938	169,983	82,780	1,071,137	69,943	836,097	268,754	251,459	76,510	78,952																																							
\$14,000 under \$16,000.....	111,378	1,682,465	102,278	1,505,070	354,287	337,269	174,372	85,297	1,290,876	78,164	1,155,116	321,436	308,389	11,936	11,936																																							
\$16,000 under \$18,000.....	106,755	1,820,660	98,456	1,614,370	294,346	286,163	72,905	1,244,517	67,210	1,088,229	255,120	248,734	72,474	130,365																																								
\$18,000 under \$20,000.....	87,630	1,661,257	83,774	1,472,566	269,777	261,910	200,667	67,504	1,275,771	63,598	1,154,457	234,635	228,730	62,740	146,375																																							
\$20,000 under \$25,000.....	175,638	3,897,940	163,191	3,438,989	594,162	578,139	412,830	154,702	3,444,793	144,161	3,096,727	549,445	539,066	153,505	434,539																																							
\$25,000 under \$30,000.....	122,282	3,343,182	113,828	2,938,680	416,151	410,757	513,932	109,989	3,012,388	105,024	2,712,315	391,866	389,660	107,305	433,753																																							
\$30,000 under \$50,000.....	127,352	4,566,414	115,853	3,808,248	436,944	426,692	825,386	120,302	4,307,599	111,796	3,672,956	425,150	416,185	119,366	769,952																																							
\$50,000 under \$100,000.....	25,923	1,703,001	21,434	999,031	95,243	88,773	258,042	23,020	1,513,242	19,757	919,598	89,638	84,373	22,914	295,362																																							
\$100,000 under \$200,000.....	5,349	710,177	4,205	368,102	19,880	17,977	260,591	4,914	650,810	4,043	355,412	19,128	17,485	4,564	117,779																																							
\$200,000 under \$500,000.....	1,092	308,411	867	125,761	3,863	3,388	135,882	956	270,009	792	117,504	3,157	3,958	103	34,739																																							
\$500,000 under \$1,000,000.....	119	77,101	99	21,876	398	342	74,267	103	67,229	92	20,567	367	321	103	11,779																																							
\$1,000,000 or more.....	38	119,778	31	10,235	128	101	74,267	28	89,179	25	9,969	105	85	28	55,432																																							
All returns, summary	478,703	1,049,439	400,676	1,011,293	754,340	693,816	103,373	75,504	89,205	46,887	154,715	245,647	222,028	11,620	747																																							
Under \$5,000.....	429,428	3,084,492	355,273	2,502,392	917,721	832,502	364,959	100,025	753,689	75,566	531,571	341,971	301,987	56,575	14,782																																							
\$5,000 under \$10,000.....	301,598	1,743,994	256,762	3,020,208	761,302	707,256	291,149	171,940	2,165,491	144,286	1,707,083	579,209	542,453	163,961	454,001																																							
\$10,000 under \$15,000.....	259,262	4,484,511	239,890	3,973,773	779,930	753,417	253,560	193,120	3,335,993	178,319	2,972,777	687,546	666,934	189,944	356,431																																							
\$15,000 under \$20,000.....	457,793	14,726,003	419,508	11,710,922	1,566,768	1,526,169	453,383	414,014	13,355,250	385,690	10,864,648	1,479,296	1,446,273	409,678	2,475,004																																							
All returns, total.....	323,479	4,053,179	269,969	3,017,704	784,686	745,351	517,456	161,616	3,009,028	134,148	2,275,824	575,237	552,111	123,867	401,756																																							
Under \$2,000.....	49,569	-26,391	44,006	63,400	76,751	76,244	187	7,835	-58,614	4,856	29,176	27,104	26,897	143	758																																							
\$2,000 under \$4,000.....	42,029	118,385	32,438	90,378	53,984	49,656	3,395	3,661	11,664	2,152	5,120	10,943	9,318	134	—																																							
\$4,000 under \$6,000.....	29,174	144,843	23,540	101,678	57,773	48,776	16,595	11,759	59,122	9,243	45,713	31,535	29,764	1,134	9																																							
\$6,000 under \$8,000.....	16,110	113,900	10,957	65,906	46,502	38,684	8,161	6,403	45,249	3,661	23,744	24,020	24,020	652	115																																							
\$8,000 under \$10,000.....	26,828	243,302	19,457	157,375	57,709	44,779	21,479	8,314	76,719	4,958	34,380	29,939	24,663	4,389	1,920																																							
\$10,000 under \$12,000.....	22,699	246,346	20,219	202,728	45,607	44,321	22,297	9,202	99,824	8,648	80,575	30,248	30,094	8,659	5,067																																							
\$12,000 under \$14,000.....	16,369	211,045	12,748	142,605	45,282	43,205	14,121	11,483	147,756	8,508	98,683	40,501	38,032	9,801	8,998																																							
\$14,000 under \$16,000.....	18,578	277,553	16,963	243,316	69,282	65,557	25,297	12,579	187,612	11,447	166,568	49,822	48,883	12,249	13,938																																							
\$16,000 under \$18,000.....	17,078	291,204	15,822	247,634	55,762	52,101	16,826	14,451	247,238	13,565	208,628	50,697	49,406	14,199	24,517																																							
\$18,000 under \$20,000.....	16,358	313,053	15,440	256,361	35,530	34,756	15,874	14,341	274,161	13,423	229,326	51,057	50,283	13,857	27,632																																							
\$20,000 under \$25,000.....	30,385	685,091	26,593	563,586	101,470	98,406	92,509	26,301	591,754	23,734	507,247	94,557	92,235	26,024	75,745																																							
\$25,000 under \$30,000.....	16,014	433,666	13,552	319,058	56,931	55,031	58,785	14,685	396,981	13,290	312,991	54,117	53,903	13,853	51,934																																							
\$30,000 under \$50,000.....	17,298	628,486	14,128	407,665	63,515	60,813	105,871	16,206	586,073	13,525	395,363	60,912	58,401	15,563	97,557																																							
\$50,000 under \$100,000.....	4,078	263,092	2,742	108,190	19,125	14,371	64,394	3,720	241,898	2,627	103,001	14,523	13,945	3,683	57,567																																							
\$100,000 under \$200,000.....	605	78,521	454	28,953	2,129	2,003	25,988	567	73,442	439	27,643	2,046	1,940	565	23,730																																							
\$200,000 under \$500,000.....	102	27,118	76	8,296	366	353	9,524	93	24,514	**2	**7,667	348	317	92	10,417																																							
\$500,000 under \$1,000,000.....	15	4,264	**	**	11	9	**2 184	**	**3 634	**	**	10	8	**	**1,852																																							
\$1,000,000 or more.....	**	**	**	**	4	2	**	**	**	**	**	4	2	**	**																																							
All returns, summary	101,867	137,332	83,841	179,264	147,477	141,169	2,144	12,866	-41,049	7,620	37,032	43,540	41,511	144	762																																							
Under \$5,000.....	61,843	456,407	47,421	310,833	133,242	118,270	24,456	25,106	175,198	17,500	101,100	82,855	73,151	5,174	2,040																																							
\$5,000 under \$10,000.....	47,927	584,989	41,260	466,425	123,002	118,500	44,210	37,080	339,958	23,086	266,390	94,704	91,950	24,617	20,945																																							
\$10,000 under \$20,000.....	43,155	754,211	39,932	626,220	141,414	137,432	52,365	34,916	616,635	52,505	517,390	127,621	124,748	34,148	59,206																																							
\$20,000 or more.....	68,687	2,120,239	57,515	1,434,962	239,551	231,972	361,255	61,588	1,918,297	53,687	1,353,911	226,517	220,751	59,784	318,803																																							

Footnotes at end of table

Table 5.—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns											Joint returns of husbands and wives				
	Number of returns (1)	Adjusted gross income less deficit (2)	Salaries and wages (3)		Total number of exemptions (5)	Number of exemptions other than age or blindness (6)	Total income tax (7)		Number of returns (9)	Adjusted gross income less deficit (10)	Salaries and wages (11)		Total number of exemptions (13)	Number of exemptions other than age or blindness (14)	Total income tax (15)	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
<b>Nebraska</b>																
All returns, total.....	637,080	8,753,209	535,372	6,539,918	1,574,740	1,481,315	473,458	1,184,785	339,387	6,631,219	270,983	4,845,882	1,217,955	1,152,703	269,353	933,842
Under \$2,000	68,825	-57,398	58,164	79,815	90,556	88,227	83	430	7,102	-114,343	2,115	12,205	27,044	26,423	83	430
\$2,000 under \$4,000	63,662	195,402	48,316	132,189	132,189	115,114	*876	*876	22,260	61,994	14,555	45,155	83,616	73,712	11	19
\$4,000 under \$6,000	54,592	270,184	45,437	282,704	89,681	82,303	40,328	10,302	10,373	39,865	4,498	26,872	39,248	34,790	556	751
\$6,000 under \$8,000	61,322	427,452	47,986	282,595	217,233	107,847	25,183	14,443	21,154	146,934	14,443	68,819	72,951	64,776	1,531	151
\$8,000 under \$10,000	55,204	500,441	48,504	423,283	94,504	90,412	51,476	44,448	11,655	107,593	8,371	67,317	47,446	42,082	7,927	2,320
\$10,000 under \$12,000	50,308	548,148	43,367	440,055	128,418	118,682	47,581	48,020	24,057	259,808	19,879	190,215	97,405	90,051	21,493	11,795
\$12,000 under \$14,000	38,759	503,676	35,956	404,354	109,235	100,662	37,346	48,010	24,690	323,580	22,829	258,940	87,227	81,829	23,277	23,266
\$14,000 under \$16,000	30,750	462,215	21,768	298,477	86,843	78,193	28,815	45,020	22,376	336,873	15,609	208,166	74,887	68,028	20,441	26,895
\$16,000 under \$18,000	30,750	560,684	30,799	482,215	111,531	107,504	31,556	56,505	28,958	495,477	27,007	427,085	104,902	100,875	27,762	46,278
\$18,000 under \$20,000	33,687	637,821	30,633	538,822	106,584	103,336	32,939	76,304	28,911	548,137	25,857	457,730	97,629	94,681	28,163	60,280
\$20,000 under \$25,000	57,461	1,272,282	52,593	1,067,927	191,859	188,388	54,249	154,277	53,300	1,181,909	49,022	994,237	186,490	183,638	50,088	136,915
\$25,000 under \$30,000	40,075	1,086,693	32,613	818,221	139,753	133,532	39,932	159,144	37,469	1,017,321	31,434	800,397	136,498	130,866	37,382	146,005
\$30,000 under \$50,000	38,751	1,418,430	31,339	949,441	132,926	130,218	36,597	237,445	36,777	1,342,314	30,027	912,448	128,377	126,029	35,000	222,548
\$50,000 under \$100,000	8,804	568,582	6,178	236,099	31,126	29,328	8,552	144,246	8,316	332,014	5,889	232,324	30,294	28,721	8,064	31,896
\$100,000 under \$200,000	1,819	286,000	1,451	107,975	6,699	6,243	1,816	82,040	1,688	222,011	1,356	104,096	6,495	6,095	1,685	76,075
\$200,000 under \$500,000	26	80,521	23	36,329	1,011	940	286	32,208	275	77,935	234	36,103	995	929	275	30,995
\$500,000 under \$1,000,000	7	16,373	6	3,553	81	70	8,610	11,610	19	11,610	18	3,137	70	62	19	5,696
\$1,000,000 or more	7	24,510	6	635	21	16	7	11,677	7	24,510	6	635	21	16	7	11,677
All returns, summary	160,852	264,229	130,963	332,410	262,298	241,530	37,404	5,276	32,126	-39,458	15,094	57,371	119,156	108,631	83	3,090
Under \$5,000	127,473	1,071,852	117,444	824,233	266,355	242,373	116,352	75,962	40,418	295,498	26,722	162,998	147,149	132,552	15,614	4,300
\$5,000 under \$10,000	102,851	1,251,385	88,756	975,413	273,758	253,067	98,037	115,454	58,337	272,583	48,371	527,130	215,946	200,812	63,686	45,902
\$10,000 under \$15,000	83,405	1,461,159	73,767	1,188,511	268,853	255,610	80,200	158,450	70,655	1,241,262	62,810	1,015,005	246,104	234,652	67,450	122,612
\$15,000 under \$20,000	147,229	4,704,584	124,442	3,219,351	503,476	488,735	141,465	829,688	137,851	4,411,332	117,986	3,083,378	489,600	476,356	132,520	761,808
\$20,000 or more	341,457	5,048,982	315,109	4,204,611	778,074	742,841	263,478	799,126	159,283	3,546,738	144,035	2,941,260	529,762	506,710	148,106	579,265
Under \$2,000	37,480	-6,194	35,256	40,959	41,532	41,394	42	384	2,470	-25,732	1,887	6,964	6,084	5,963	15	196
\$2,000 under \$4,000	35,541	100,601	33,411	90,329	43,066	41,341	12,522	851	2,329	6,425	906	3,881	6,560	5,704	11	11
\$4,000 under \$6,000	30,666	158,590	27,353	176,652	48,868	44,870	19,381	5,882	2,573	14,183	1,108	5,354	8,497	6,228	*675	*13
\$6,000 under \$8,000	25,726	185,533	23,211	176,879	57,992	48,988	23,051	9,002	9,364	70,813	7,743	66,635	28,131	25,555	8,127	1,872
\$8,000 under \$10,000	32,156	281,181	30,261	264,242	64,396	60,036	30,583	19,931	12,423	108,304	10,937	94,720	32,573	30,201	10,982	4,496
\$10,000 under \$12,000	26,237	285,957	24,040	255,565	60,055	56,093	25,487	25,229	11,635	127,373	10,886	113,000	38,542	37,982	10,885	7,038
\$12,000 under \$14,000	21,929	288,678	20,044	261,174	59,182	55,897	21,766	28,519	12,739	167,053	11,348	148,322	44,636	42,314	12,576	12,886
\$14,000 under \$16,000	15,240	229,919	14,017	211,732	48,912	43,687	15,213	23,086	10,577	158,957	9,873	150,846	37,690	36,538	10,530	12,697
\$16,000 under \$18,000	17,907	305,533	17,167	273,199	48,860	47,086	17,705	55,695	11,921	209,337	11,673	178,723	39,019	37,445	11,749	19,921
\$18,000 under \$20,000	12,177	232,009	11,079	196,404	36,962	34,843	12,075	28,748	9,304	177,596	8,717	155,847	32,121	31,014	9,202	19,647
\$20,000 under \$25,000	32,533	723,019	30,035	631,231	100,376	95,738	32,126	66,318	26,175	584,146	24,034	513,878	70,443	66,575	25,798	70,381
\$25,000 under \$30,000	20,387	557,227	19,578	510,265	65,101	64,231	20,268	84,612	18,969	519,091	18,597	484,338	63,542	62,771	18,891	77,452
\$30,000 under \$50,000	26,012	949,005	24,434	818,822	82,890	81,479	25,887	179,918	24,715	812,052	21,571	717,082	77,645	76,665	22,333	147,733
\$50,000 under \$100,000	5,637	358,543	5,375	185,945	18,839	17,232	5,514	90,817	4,741	303,190	3,300	171,172	77,242	76,177	4,665	75,325
\$100,000 under \$200,000	1,347	176,476	978	87,274	4,846	4,481	62,490	62,490	1,227	161,104	931	83,000	4,653	4,329	1,220	58,585
\$200,000 under \$500,000	402	113,746	303	46,413	1,314	1,188	117	51,092	314	88,199	244	38,086	1,137	1,031	313	39,002
\$500,000 under \$1,000,000	62	42,896	45	8,001	312	182	62	19,588	40	34,815	39	7,409	189	165	50	16,046
\$1,000,000 or more	26	66,261	22	2,925	72	65	26	37,400	17	35,206	13	2,022	58	53	17	17,980
All returns, summary	87,087	159,022	80,815	187,411	104,138	100,735	23,367	3,503	5,097	-17,988	2,883	11,272	13,582	12,443	27	6,375
Under \$5,000	74,484	560,690	68,677	527,950	150,713	137,884	62,212	32,128	24,082	191,985	19,698	166,282	68,263	61,208	19,764	6,375
\$5,000 under \$10,000	55,359	679,912	50,987	618,799	144,322	138,983	54,119	51,285	30,387	389,685	26,030	346,814	105,115	102,187	29,447	27,233
\$10,000 under \$15,000	38,131	662,183	35,360	579,655	104,649	100,623	37,857	51,969	23,668	451,825	24,465	389,924	86,893	83,106	25,495	44,956
\$15,000 under \$20,000	86,396	2,987,174	79,270	2,290,596	274,052	264,616	85,623	622,243	73,968	2,538,431	66,959	2,016,988	259,909	247,766	73,343	500,504

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns												Joint returns of husbands and wives				Total income tax Number of returns Amount
	Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages		Total number of exemptions	Number of exemptions other than age or blindness			
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
<b>New Hampshire</b>																	
<b>All returns, total.....</b>	<b>398,810</b>	<b>5,500,822</b>	<b>354,885</b>	<b>4,564,437</b>	<b>950,554</b>	<b>891,600</b>	<b>320,134</b>	<b>776,153</b>	<b>195,716</b>	<b>3,984,747</b>	<b>174,482</b>	<b>3,327,918</b>	<b>683,842</b>	<b>643,850</b>	<b>179,936</b>	<b>590,388</b>	
Under \$2,000.....	32,088	18,564	28,470	33,389	38,708	36,548	*21	*95	2,775	—	1,567	7,634	9,029	6,654	*19	*78	
\$2,000 under \$4,000.....	25,116	128,527	37,665	102,958	52,214	48,692	14,975	1,379	1,916	6,003	1,159	1,502	1,348	4,617	*100	..	
\$4,000 under \$6,000.....	26,714	134,571	19,874	97,376	52,706	58,670	13,759	3,709	6,448	32,000	2,566	9,681	22,438	14,794	1,255	*22	
\$6,000 under \$8,000.....	42,914	291,052	36,073	237,015	55,266	59,972	48,453	21,955	4,001	28,089	8,103	14,139	14,139	10,491	1,835	361	
\$8,000 under \$10,000.....	46,134	418,040	37,961	317,362	63,087	79,992	48,462	31,041	18,367	165,760	13,738	18,255	54,743	46,043	1,851	6,694	
\$10,000 under \$12,000.....	26,139	289,426	23,235	231,722	67,617	61,597	24,468	31,041	13,611	151,492	12,113	109,765	48,522	44,076	12,979	8,574	
\$12,000 under \$14,000.....	27,170	352,486	24,992	306,991	71,039	67,327	27,033	35,231	15,194	196,967	14,261	176,210	53,781	52,167	15,057	14,155	
\$14,000 under \$16,000.....	24,865	369,416	23,655	324,566	69,270	67,827	28,936	36,573	19,354	288,149	18,176	251,836	61,640	60,361	19,185	26,974	
\$16,000 under \$18,000.....	18,423	316,000	17,423	286,244	53,744	51,827	19,360	34,755	19,850	272,375	14,895	241,709	59,202	57,785	15,774	17,155	
\$18,000 under \$20,000.....	21,896	371,000	20,579	326,635	70,194	68,740	28,803	52,124	18,121	344,375	17,171	321,098	65,312	63,658	18,068	39,240	
\$20,000 under \$25,000.....	39,668	891,893	37,701	799,486	130,769	124,306	39,913	52,042	34,918	787,360	34,358	742,843	125,512	121,674	34,863	106,202	
\$25,000 under \$30,000.....	19,520	530,008	19,000	486,788	65,105	64,674	19,458	63,547	18,434	501,778	17,971	461,239	62,977	62,546	18,385	78,011	
\$30,000 under \$50,000.....	22,692	824,043	20,612	635,339	83,498	80,691	22,624	155,048	21,088	766,245	19,320	598,955	80,762	77,976	21,020	139,022	
\$50,000 under \$100,000.....	5,443	351,618	4,509	295,205	20,307	19,577	5,417	97,517	4,871	311,757	4,153	271,327	19,165	17,787	4,791	84,017	
\$100,000 under \$200,000.....	799	104,101	565	52,159	2,862	2,636	795	39,895	685	88,635	498	44,112	2,658	2,465	661	33,508	
\$200,000 under \$500,000.....	170	46,639	..	..	608	555	170	39,841	..	48,841	127	19,066	563	513	145	18,097	
\$500,000 under \$1,000,000.....	20	14,293	..	..	57	50	20	6,797	..	14,586	..	..	48	41	..	8,270	
\$1,000,000 or more.....	3	5,467	..	..	5	4	3	3,597	..	..	..	..	2	..	..	..	
<b>All returns, summary</b>	<b>89,944</b>	<b>213,328</b>	<b>78,001</b>	<b>189,423</b>	<b>115,327</b>	<b>102,074</b>	<b>27,107</b>	<b>4,209</b>	<b>7,170</b>	<b>5,900</b>	<b>4,254</b>	<b>13,671</b>	<b>23,391</b>	<b>16,769</b>	<b>2,208</b>	<b>..</b>	
Under \$5,000.....	102,096	775,975	84,092	599,017	190,652	166,371	87,567	53,370	26,357	215,288	17,173	131,504	83,306	65,830	18,763	7,067	
\$10,000 under \$15,000.....	68,304	858,154	62,975	745,658	180,122	170,273	67,353	82,228	40,195	512,894	37,517	444,718	138,077	131,900	39,283	37,813	
\$15,000 under \$20,000.....	50,149	885,302	47,267	796,523	161,242	157,209	50,007	103,602	41,890	601,900	39,099	661,900	150,360	146,347	41,780	78,286	
\$20,000 or more.....	88,315	2,768,063	82,950	2,233,816	303,211	295,673	88,100	532,743	80,104	2,510,201	76,439	2,076,124	288,688	283,004	79,902	467,128	
<b>All returns, total.....</b>	<b>3,045,723</b>	<b>48,595,651</b>	<b>2,711,033</b>	<b>41,558,578</b>	<b>7,447,477</b>	<b>7,009,872</b>	<b>2,368,608</b>	<b>7,659,536</b>	<b>1,492,097</b>	<b>35,704,465</b>	<b>1,344,378</b>	<b>30,729,318</b>	<b>5,344,197</b>	<b>5,072,861</b>	<b>1,349,407</b>	<b>5,903,443</b>	
Under \$2,000.....	344,382	272,269	306,652	399,347	519,621	489,606	7,039	3,148	32,348	—	21,409	61,940	121,358	103,120	227	2,316	
\$2,000 under \$4,000.....	276,916	817,973	217,424	599,282	412,051	367,683	45,607	5,270	27,935	86,642	7,402	35,120	185,298	166,277	..	..	
\$4,000 under \$6,000.....	209,456	1,064,219	164,324	791,325	348,969	304,495	160,932	45,688	39,615	262,689	26,669	138,319	138,511	118,950	..	..	
\$6,000 under \$8,000.....	264,413	1,828,240	213,942	1,375,839	522,334	438,370	233,858	103,370	69,337	481,175	45,999	231,483	232,331	160,037	..	..	
\$8,000 under \$10,000.....	201,045	1,849,451	179,794	1,607,746	412,955	367,506	192,711	153,816	68,965	638,711	54,520	488,169	244,202	212,222	..	..	
\$10,000 under \$12,000.....	182,086	2,003,517	154,305	1,535,419	399,033	362,035	180,612	195,107	73,844	814,506	54,926	567,603	242,834	227,533	..	..	
\$12,000 under \$14,000.....	207,531	2,685,581	182,832	2,314,744	432,458	400,676	200,886	302,773	79,953	1,028,073	70,376	854,639	262,653	247,581	..	..	
\$14,000 under \$16,000.....	170,669	2,578,633	156,427	2,244,956	448,190	429,833	170,207	207,465	104,878	1,965,733	99,777	1,418,412	346,471	334,667	..	..	
\$16,000 under \$18,000.....	140,540	2,371,196	134,211	2,044,815	411,552	404,874	138,517	288,102	91,076	1,537,567	85,343	1,389,746	333,614	327,936	..	..	
\$18,000 under \$20,000.....	152,613	2,897,820	148,503	2,647,969	483,689	476,359	150,585	365,034	113,657	2,157,545	109,547	1,983,695	425,236	425,236	..	..	
\$20,000 under \$25,000.....	326,367	7,278,645	313,620	6,653,842	1,037,957	1,015,330	324,433	1,003,636	326,104	5,890,445	254,521	5,461,893	945,365	926,025	..	..	
\$25,000 under \$30,000.....	198,634	5,433,640	190,980	4,968,457	702,233	681,917	198,499	838,859	180,295	4,942,717	173,498	4,515,027	674,336	654,305	..	..	
\$30,000 under \$50,000.....	288,045	10,608,872	274,478	9,376,039	1,002,100	981,500	287,709	1,961,465	270,671	9,990,188	260,500	8,999,251	974,797	957,963	..	..	
\$50,000 under \$100,000.....	68,747	4,498,566	61,349	3,418,236	259,405	248,384	69,747	1,170,480	64,118	4,193,376	58,228	3,262,431	250,704	241,090	..	..	
\$100,000 under \$200,000.....	11,600	1,491,130	9,887	983,247	44,937	42,177	..	..	10,963	957,291	9,500	957,265	43,650	41,049	..	..	
\$200,000 under \$500,000.....	2,401	664,767	2,066	360,864	9,044	8,262	..	..	2,198	607,058	1,923	342,729	8,964	7,688	..	..	
\$500,000 under \$1,000,000.....	222	187,797	198	60,444	745	686	222	69,948	198	131,924	182	55,922	703	658	..	..	
\$1,000,000 or more.....	56	106,349	41	16,006	208	178	56	53,172	42	64,176	36	15,675	168	144	..	..	
<b>All returns, summary</b>	<b>702,938</b>	<b>1,453,678</b>	<b>586,698</b>	<b>1,257,663</b>	<b>1,061,159</b>	<b>984,218</b>	<b>118,442</b>	<b>20,312</b>	<b>70,613</b>	<b>71,563</b>	<b>40,696</b>	<b>103,335</b>	<b>245,378</b>	<b>196,134</b>	<b>227</b>	<b>2,316</b>	
Under \$5,000.....	593,274	4,378,476	495,438	3,515,876	1,154,771	1,003,451	511,705	292,080	167,387	1,284,664	125,323	851,695	576,472	484,472	..	..	
\$10,000 under \$15,000.....	473,073	5,908,790	416,113	4,941,148	1,024,241	949,567	468,656	641,190	200,141	2,028,656	170,829	1,693,696	647,885	604,991	..	..	
\$15,000 under \$20,000.....	380,366	6,026,951	360,165	5,006,755	1,150,681	1,124,210	376,151	802,279	262,367	4,569,230	249,142	4,175,439	976,225	958,162	..	..	
\$20,000 or more.....	896,072	30,226,751	852,619	25,837,135	3,056,625	2,978,426	893,654	5,903,675	791,589	27,224,814	758,388	23,570,193	2,898,287	2,829,102	..	..	

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns															
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
	Number of returns	Adjusted gross income less deficit	Salaries and wages	Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Number of returns	Salaries and wages	Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	
			Number of returns	Amount		Number of returns	Amount			Number of returns	Amount	Number of returns	Amount		Number of returns	
<b>New Mexico</b>																
<b>All returns, total</b>	<b>479,884</b>	<b>6,301,756</b>	<b>421,962</b>	<b>5,117,811</b>	<b>1,252,076</b>	<b>1,183,483</b>	<b>383,173</b>	<b>821,204</b>	<b>257,808</b>	<b>4,718,675</b>	<b>225,718</b>	<b>3,827,328</b>	<b>944,732</b>	<b>893,096</b>	<b>216,781</b>	<b>643,471</b>
Under \$2,000	42,493	-14,229	37,335	44,207	68,931	60,738	735	258	9,142	-34,725	7,073	16,923	29,186	21,853	78	169
\$2,000 under \$4,000	33,769	108,897	23,377	75,030	53,992	45,873	15,072	867	5,921	19,531	2,603	10,459	19,702	15,554	—	—
\$4,000 under \$6,000	62,549	315,707	54,625	268,928	110,723	97,900	42,601	11,617	13,505	66,902	9,563	47,823	41,793	30,968	11,455	52
\$6,000 under \$8,000	66,490	489,208	60,033	418,324	142,053	142,053	59,184	24,129	24,013	174,243	19,989	148,084	77,707	73,579	18,256	2,583
\$8,000 under \$10,000	47,581	429,073	42,014	369,497	119,617	113,707	41,707	31,279	20,500	162,138	17,750	145,497	86,297	84,412	14,672	4,761
\$10,000 under \$12,000	33,281	368,893	28,588	301,575	81,969	75,577	32,809	32,526	18,719	206,524	15,401	168,890	63,622	59,625	18,291	12,309
\$12,000 under \$14,000	28,885	375,196	28,497	332,216	96,246	94,171	28,151	31,870	18,962	246,031	17,812	222,770	78,630	77,703	18,586	16,258
\$14,000 under \$16,000	24,125	363,208	23,073	324,790	86,712	84,171	25,411	34,051	19,862	300,098	19,318	274,127	80,264	75,370	19,199	24,932
\$16,000 under \$18,000	20,087	340,172	17,112	282,409	66,610	63,819	19,876	36,878	17,335	293,600	14,793	258,165	62,321	59,610	17,124	29,186
\$18,000 under \$20,000	24,707	471,259	22,224	411,081	94,938	91,546	24,349	53,590	23,104	441,394	21,338	395,651	92,591	89,957	22,746	48,125
\$20,000 under \$25,000	36,634	820,317	34,636	803,899	121,186	118,125	36,449	110,161	32,678	737,371	31,379	631,934	115,246	113,142	32,540	93,913
\$25,000 under \$30,000	24,862	678,514	23,145	592,610	83,799	83,132	24,448	101,389	20,082	584,583	20,082	519,682	78,411	78,054	21,025	81,464
\$30,000 under \$50,000	27,981	1,037,917	24,600	765,552	96,758	93,568	27,852	190,972	27,116	1,008,271	24,064	761,756	95,411	92,638	27,007	184,014
\$50,000 under \$100,000	5,224	306,010	3,804	168,326	18,657	17,776	5,156	84,280	4,845	311,131	3,703	162,188	17,841	17,770	4,757	77,479
\$100,000 under \$200,000	978	126,525	738	51,993	3,358	3,338	972	43,758	893	116,151	713	49,602	3,427	3,230	887	39,618
\$200,000 under \$500,000	192	52,204	143	13,436	648	574	192	22,689	166	44,863	132	13,539	602	542	166	18,914
\$500,000 under \$1,000,000	18	11,353	12	1,751	66	53	18	5,488	14	8,628	9	1,539	58	47	14	4,022
\$1,000,000 or more	8	11,521	6	2,184	23	22	8	5,674	8	11,521	6	2,184	23	22	8	5,674
<b>All returns, summary</b>	<b>107,615</b>	<b>235,652</b>	<b>89,901</b>	<b>249,426</b>	<b>181,488</b>	<b>158,164</b>	<b>32,983</b>	<b>4,396</b>	<b>22,544</b>	<b>21,004</b>	<b>16,031</b>	<b>57,489</b>	<b>71,522</b>	<b>53,721</b>	<b>78</b>	<b>169</b>
Under \$5,000	712,114	2,104,611	625,618	1,740,291	1,058,359	968,913	186,589	13,212	60,272	189,713	34,999	115,216	200,434	170,920	34,353	7,396
\$5,000 under \$10,000	145,257	1,072,795	127,463	926,560	319,416	302,107	126,516	53,752	50,875	387,085	40,937	320,297	184,563	172,665	44,632	37,396
\$10,000 under \$15,000	72,491	893,383	65,067	511,788	215,399	205,766	70,968	17,433	45,476	568,968	40,986	493,856	175,763	169,475	44,632	37,396
\$15,000 under \$20,000	58,594	1,025,356	52,427	886,412	211,078	200,858	57,631	111,212	52,277	918,878	87,878	813,747	201,865	192,390	51,314	505,097
\$20,000 or more	95,917	3,074,360	87,084	2,289,751	324,695	316,588	95,075	564,411	87,179	2,822,741	80,088	2,141,940	311,019	304,845	86,404	505,097
<b>New York</b>																
<b>All returns, total</b>	<b>6,972,367</b>	<b>106,024,093</b>	<b>6,240,929</b>	<b>85,209,024</b>	<b>16,863,733</b>	<b>15,944,668</b>	<b>5,475,793</b>	<b>15,230,506</b>	<b>3,144,011</b>	<b>71,863,191</b>	<b>2,847,749</b>	<b>60,745,671</b>	<b>11,392,848</b>	<b>10,794,704</b>	<b>2,794,305</b>	<b>10,721,029</b>
Under \$2,000	577,595	77,384	516,753	747,440	744,141	701,594	3,745	6,688	22,513	-393,651	11,967	93,133	75,030	66,501	***125	**3,217
\$2,000 under \$4,000	712,114	2,104,611	625,618	1,740,291	1,058,359	968,913	186,589	13,212	60,272	189,713	34,999	115,216	200,434	170,920	34,353	7,396
\$4,000 under \$6,000	633,111	3,212,690	483,436	2,313,665	1,280,702	1,097,143	407,705	103,727	145,484	746,194	101,348	453,436	524,746	440,581	14,349	801
\$6,000 under \$8,000	606,013	4,186,488	511,788	3,266,153	1,285,460	1,142,242	488,247	226,089	169,472	1,711,115	127,823	684,932	581,322	496,572	82,749	12,763
\$8,000 under \$10,000	606,584	5,409,073	517,200	4,466,981	1,232,397	1,082,065	577,165	428,242	191,337	1,692,991	152,819	1,274,615	666,627	561,066	161,925	54,027
\$10,000 under \$12,000	548,293	6,042,313	485,570	5,069,586	1,283,244	1,188,623	541,802	568,697	210,493	2,342,677	181,302	1,849,345	748,738	684,919	204,311	139,210
\$12,000 under \$14,000	447,650	5,790,792	408,288	5,038,024	1,083,024	1,022,255	440,002	584,707	200,362	2,600,314	184,400	2,296,620	681,101	655,068	195,305	178,732
\$14,000 under \$16,000	361,111	5,409,668	335,890	4,790,506	898,005	860,684	360,638	618,193	174,247	2,617,483	160,957	2,226,021	611,915	582,684	173,768	220,281
\$16,000 under \$18,000	360,141	6,114,856	347,637	5,629,375	1,047,009	1,017,028	529,522	715,925	227,581	3,863,974	221,127	3,562,815	827,680	806,092	226,962	368,551
\$18,000 under \$20,000	337,247	6,418,051	317,282	5,700,300	1,003,916	980,604	333,343	789,526	235,815	4,490,623	224,617	4,029,510	854,481	842,453	231,911	469,824
\$20,000 under \$25,000	634,519	14,157,146	607,928	12,803,037	2,033,136	1,992,211	630,914	1,829,582	487,400	10,886,520	473,940	10,003,306	1,791,732	1,766,914	485,570	1,275,539
\$25,000 under \$30,000	452,112	12,347,639	400,344	11,357,906	1,599,933	1,559,567	451,576	1,785,033	386,282	10,563,162	379,082	9,859,365	1,515,155	1,479,309	385,746	1,423,964
\$30,000 under \$50,000	528,936	19,454,253	499,902	16,920,604	1,829,787	1,782,076	528,037	3,347,909	486,095	17,849,879	462,065	15,693,710	1,762,047	1,719,428	485,342	2,995,542
\$50,000 under \$100,000	123,098	8,620,648	115,257	6,137,719	459,655	437,184	131,729	2,006,036	115,954	5,999,902	105,184	5,099,902	432,180	415,046	115,599	1,718,709
\$100,000 under \$200,000	26,852	3,523,216	22,154	2,137,700	97,023	88,314	26,795	1,058,690	23,937	3,129,813	20,738	2,005,486	92,008	84,643	23,880	928,466
\$200,000 under \$500,000	6,802	1,922,804	5,014	804,239	23,887	20,756	7,684	678,736	5,829	1,637,485	4,613	752,998	22,072	19,454	5,826	572,234
\$500,000 under \$1,000,000	867	579,452	637	183,879	2,977	2,521	771	227,222	700	467,243	573	162,708	2,664	2,290	699	181,786
\$1,000,000 or more	316	643,007	231	101,624	1,078	888	316	242,292	238	445,819	195	82,552	916	764	238	177,381
<b>All returns, summary</b>	<b>1,559,043</b>	<b>3,390,241</b>	<b>1,342,854</b>	<b>3,349,675</b>	<b>2,335,201</b>	<b>2,147,379</b>	<b>351,680</b>	<b>48,944</b>	<b>137,289</b>	<b>43,114</b>	<b>89,836</b>	<b>400,033</b>	<b>492,203</b>	<b>450,205</b>	<b>126</b>	<b>3,327</b>
Under \$5,000	1,576,374	11,600,006	1,311,941	9,184,855	3,265,858	2,844,578	1,311,771	729,013	451,789	3,363,248	339,120	2,221,299	1,555,956	1,525,435	259,022	67,481
\$5,000 under \$10,000	1,175,189	14,425,735	1,063,196	12,492,594	2,803,717	2,635,542	1,160,676	1,443,722	495,888	6,177,328	446,466	5,268,645	1,724,972	1,624,494	484,271	419,447
\$10,000 under \$15,000	879,259	15,349,946	831,471	13,735,193	2,511,471	2,433,652	874,635	1,833,326	552,610	9,737,744	525,967	8,695,667	2,000,943	1,946,722	547,986	957,152
\$15,000 under \$20,000	1,782,502	61,258,165	1,691,467	50,446,707	6,047,476	5,883,517	1,777,031	11,175,501	1,506,435	52,541,757	1,446,390	44,160,028	5,618,774	5,487,848	1,502,900	9,273,621

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns												Joint returns of husbands and wives							
	Adjusted gross income less deficit		Salaries and wages		Total income tax		Number of exemptions other than age or blindness		Total number of exemptions		Adjusted gross income less deficit		Salaries and wages		Total number of exemptions		Number of exemptions other than age or blindness		Total income tax	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)				
<b>North Carolina</b>																				
All returns, total.....	2,183,403	27,693,713	2,008,973	23,623,955	5,239,763	5,026,901	1,636,642	3,518,438	1,119,932	20,996,858	1,037,511	17,902,314	3,757,810	3,618,466	981,339	2,851,374				
Under \$2,000	267,893	209,908	241,190	298,976	308,451	306,131	2,960	1,163	19,436	-35,827	10,544	30,304	48,370	46,983	1140	93				
\$2,000 under \$4,000	197,716	590,588	183,309	553,127	310,110	280,829	59,280	4,197	73,401	73,401	20,971	76,304	98,745	88,951	1140	93				
\$4,000 under \$8,000	230,469	1,156,942	209,737	1,026,449	413,803	380,005	413,803	40,690	45,145	230,523	35,125	161,509	151,135	131,186	5,852	433				
\$8,000 under \$10,000	197,378	1,622,343	204,847	1,375,781	499,625	450,771	183,973	82,377	76,565	545,695	68,436	456,730	263,396	225,820	7,406	406				
\$10,000 under \$12,000	147,323	1,620,329	142,946	1,504,921	355,931	348,155	190,282	122,186	79,009	685,400	67,878	579,111	262,369	244,239	71,425	25,851				
\$12,000 under \$14,000	159,147	2,066,408	143,923	1,801,501	450,993	443,814	157,835	194,124	113,792	1,478,687	105,128	1,309,136	393,489	388,497	112,484	111,474				
\$14,000 under \$16,000	120,025	1,792,595	110,132	1,476,636	335,534	323,132	116,527	177,507	93,225	1,391,971	88,420	1,184,852	286,655	280,477	91,720	125,722				
\$16,000 under \$18,000	113,190	1,911,553	107,324	1,685,185	348,286	337,310	112,833	208,238	96,216	1,628,769	93,017	1,441,847	326,988	318,342	95,659	165,182				
\$18,000 under \$20,000	104,657	1,977,345	98,770	1,712,064	331,623	304,263	103,884	183,284	96,823	1,830,206	94,665	1,702,136	333,115	333,115	76,050	204,171				
\$20,000 under \$25,000	198,412	4,444,911	192,300	4,172,011	651,738	642,264	198,252	572,922	188,525	4,219,305	184,693	4,030,963	632,376	625,008	188,365	533,756				
\$25,000 under \$30,000	86,709	2,372,831	84,009	2,130,297	294,910	290,698	86,627	340,574	86,005	2,353,600	83,305	2,120,342	292,798	288,586	85,923	337,690				
\$30,000 under \$50,000	99,749	3,626,026	92,710	2,879,868	320,363	312,236	98,703	651,129	62,607	3,660,001	86,403	3,074,447	307,447	300,990	92,245	592,461				
\$50,000 under \$100,000	24,085	1,610,154	20,244	983,746	86,530	83,660	38,333	406,557	22,502	1,500,378	19,528	953,951	82,991	80,168	22,250	375,572				
\$100,000 under \$200,000	4,964	633,029	4,073	341,267	18,756	17,254	4,962	219,126	4,576	582,504	3,804	331,197	17,936	16,621	4,575	199,536				
\$200,000 under \$500,000	816	223,028	693	94,228	2,966	2,704	816	91,725	741	202,964	659	88,924	2,810	2,587	741	82,110				
\$500,000 under \$1,000,000	75	48,080	70	13,768	256	225	75	22,345	**8	44,800	67	12,948	247	218	**	21,010				
\$1,000,000 or more	18	25,232	17	1,943	61	48	18	13,280	**	24,047	16	1,943	60	47	**	12,386				
All returns, summary	566,822	1,250,330	508,100	1,209,464	800,158	740,149	127,881	16,291	64,533	123,905	42,226	128,055	211,030	185,290	1140	93				
Under \$5,000	557,411	4,091,806	503,662	3,546,951	1,225,001	1,144,169	458,317	233,323	181,291	1,375,287	160,728	1,156,380	612,985	551,889	113,139	33,690				
\$5,000 under \$10,000	367,626	4,573,866	344,189	4,066,748	952,477	868,526	364,208	424,717	239,269	3,023,689	235,336	2,787,930	786,926	791,537	235,903	224,158				
\$10,000 under \$15,000	276,716	4,794,365	258,906	4,183,563	868,525	841,538	272,898	526,452	239,796	4,179,379	230,546	3,738,061	810,204	791,537	235,903	438,912				
\$15,000 under \$20,000	414,828	12,983,347	394,116	10,617,228	1,375,580	1,348,498	413,286	2,317,657	395,043	12,294,598	378,675	10,200,888	1,336,665	1,314,225	394,186	2,154,921				
\$20,000 or more	265,969	3,411,760	215,994	2,445,944	657,729	617,806	182,930	438,232	144,205	2,603,940	117,212	1,859,630	508,016	479,958	114,874	342,046				
Under \$2,000	28,406	-32,167	19,845	35,063	46,698	44,698	573	390	6,032	-35,065	2,105	7,903	21,994	20,734	524	388				
\$2,000 under \$4,000	34,751	93,687	29,380	70,699	50,331	46,164	3,393	369	4,067	14,017	1,812	9,365	16,275	13,348	30	13				
\$4,000 under \$6,000	15,713	77,582	9,894	41,642	30,472	24,690	8,553	2,564	4,086	22,010	3,294	8,699	16,560	13,506	144	384				
\$6,000 under \$8,000	35,599	241,123	30,166	182,380	70,949	62,879	30,719	12,359	10,975	79,077	8,337	49,088	38,064	32,656	6,164	664				
\$8,000 under \$10,000	17,378	160,835	14,340	122,808	48,748	45,500	13,811	9,024	12,770	118,937	11,281	95,114	41,964	39,456	9,241	4,794				
\$10,000 under \$12,000	21,960	240,963	17,281	166,118	56,735	52,315	17,857	18,618	12,218	135,231	8,922	83,383	44,320	41,198	8,980	6,552				
\$12,000 under \$14,000	16,529	214,327	13,053	175,625	47,923	46,116	15,951	19,254	10,772	140,094	9,140	122,851	39,772	38,829	10,194	9,696				
\$14,000 under \$16,000	9,747	146,967	9,522	112,719	28,985	28,322	9,333	13,637	7,653	115,016	7,428	80,941	26,691	26,428	7,239	8,377				
\$16,000 under \$18,000	18,679	315,506	17,052	274,941	51,556	48,946	18,182	36,638	14,552	246,440	13,289	213,854	47,005	44,425	14,055	25,229				
\$18,000 under \$20,000	13,473	254,946	10,988	181,998	42,909	41,603	12,200	27,403	11,227	212,969	9,501	162,901	39,876	38,935	10,318	21,041				
\$20,000 under \$25,000	23,780	539,980	19,656	402,340	81,230	78,645	22,945	67,391	20,017	499,836	18,895	386,758	78,111	76,156	21,211	60,289				
\$25,000 under \$30,000	11,876	323,007	10,315	253,682	35,418	34,391	11,873	50,278	10,829	294,873	9,658	236,270	34,259	33,260	10,826	44,212				
\$30,000 under \$50,000	14,096	522,239	11,562	306,419	50,657	49,206	13,671	91,389	12,861	476,941	10,812	292,670	48,651	47,433	12,455	81,608				
\$50,000 under \$100,000	3,288	211,876	2,369	76,872	12,222	11,519	3,186	51,621	2,962	190,680	2,201	68,144	11,663	11,076	2,860	44,670				
\$100,000 under \$200,000	623	80,294	504	36,954	244	238	612	73,741	577	35,960	**537	3,360	2,339	2,291	566	25,517				
\$200,000 under \$500,000	66	17,374	53	4,751	24	21	66	7,931	**	16,660	**	4,727	**252	**327	67	7,539				
\$500,000 under \$1,000,000	5	3,218	4	925	12	12	5	1,229	**	2,482	**	801	**	**	1,073	—				
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—				
All returns, summary	75,172	118,410	57,483	138,955	119,705	108,633	10,538	2,511	13,612	-5,288	6,352	21,843	50,264	43,331	563	544				
Under \$5,000	56,675	422,650	46,152	313,647	127,693	115,298	46,511	22,195	24,898	204,265	20,477	148,526	84,613	76,369	15,540	5,699				
\$5,000 under \$10,000	43,313	525,654	35,071	406,135	119,008	112,743	38,250	44,474	26,843	331,278	21,828	256,308	97,471	93,368	22,645	20,518				
\$10,000 under \$15,000	37,075	647,056	32,825	505,265	109,100	104,759	35,273	71,076	29,579	518,472	26,452	407,623	100,393	96,447	28,141	50,377				
\$15,000 under \$20,000	53,734	1,697,990	44,463	1,081,942	182,223	176,373	52,358	297,977	49,313	1,555,213	42,103	1,025,331	175,275	170,443	47,985	264,908				

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns							Joint returns of husbands and wives								
	Adjusted gross income less deficit		Salaries and wages		Total income tax		Number of exemptions other than age or blindness		Adjusted gross income less deficit		Salaries and wages		Total number of exemptions		Total income tax	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Ohio</b>																
All returns, total.....	4,376,571	65,062,570	3,976,022	56,779,979	10,775,232	10,274,756	3,510,296	9,681,404	2,223,915	47,545,364	2,041,245	41,472,899	7,853,163	7,511,680	1,956,442	7,406,052
Under \$2,000	423,505	242,089	350,631	452,543	589,517	531,832	16,995	2,688	47,237	-93,359	31,455	65,014	165,755	121,901	615	2,103
\$2,000 under \$4,000	390,320	1,186,600	343,562	1,050,812	1,111,553	1,142,744	138,428	7,382	53,772	157,852	41,208	178,447	178,447	164,843	—	—
\$4,000 under \$6,000	359,705	1,814,997	292,890	1,434,352	690,895	596,727	233,903	58,132	101,379	525,515	61,870	340,210	340,210	275,778	7,124	582
\$6,000 under \$8,000	366,012	2,935,917	310,278	2,068,891	675,535	595,712	316,200	154,985	95,057	622,406	79,582	519,318	323,891	273,606	52,534	10,225
\$8,000 under \$10,000	312,794	2,780,459	288,313	2,568,401	566,185	525,682	370,670	243,435	74,327	670,670	68,616	627,909	235,954	219,675	66,432	26,862
\$10,000 under \$12,000	261,936	3,114,566	284,635	2,806,371	674,230	643,926	269,804	295,404	112,069	1,026,465	100,052	1,026,465	428,330	406,922	99,938	64,934
\$12,000 under \$14,000	287,010	3,690,370	265,672	3,294,973	714,878	692,224	285,661	391,114	148,189	1,925,008	137,918	1,737,034	516,923	501,019	146,840	149,413
\$14,000 under \$16,000	395,846	4,177,585	314,348	3,604,691	852,723	836,741	321,564	570,631	193,976	2,603,779	183,730	2,708,049	653,168	607,273	156,840	269,410
\$16,000 under \$18,000	267,136	4,380,012	244,047	3,963,052	752,748	735,686	256,925	528,386	177,068	3,020,192	171,928	2,631,237	671,800	640,127	176,984	310,529
\$18,000 under \$20,000	10,248	3,971,125	194,350	3,498,614	640,451	614,971	509,635	507,006	2,956,625	146,545	146,545	544,314	595,017	159,964	327,959	—
\$20,000 under \$25,000	487,100	10,951,923	472,052	10,317,228	1,657,511	1,634,371	483,518	1,491,288	431,753	9,727,514	417,417	9,155,600	1,558,687	1,536,360	22,327	22,327
\$25,000 under \$30,000	292,818	7,970,029	284,615	7,411,065	986,626	968,774	292,807	1,255,078	273,927	7,411,629	267,176	7,012,972	1,557,616	1,539,762	17,854	17,854
\$30,000 under \$50,000	309,760	11,286,598	290,226	9,494,714	1,089,827	1,076,333	308,046	2,141,880	1,091,567	10,613,199	276,734	9,071,943	1,069,145	1,049,602	289,854	1,979,215
\$50,000 under \$100,000	57,055	3,775,537	17,601	2,456,804	217,876	203,255	77,960	1,024,941	53,489	3,477,947	45,235	3,209,960	209,960	200,317	93,314	933,710
\$100,000 under \$200,000	11,787	1,575,847	10,345	993,620	45,025	45,025	11,138	1,489,572	1,138	1,489,572	9,682	1,489,572	4,737	4,338	439	539,454
\$200,000 under \$500,000	2,287	665,848	1,984	310,667	8,477	7,502	283,403	601,072	2,182	601,072	1,873	289,421	8,083	7,730	351	292,117
\$500,000 under \$1,000,000	267	178,737	217	85,120	916	774	267	82,473	232	155,358	199	50,621	8,083	7,730	21	2,163
\$1,000,000 or more	68	128,691	56	18,221	235	200	68	69,625	55	101,681	49	15,921	209	181	95	70,952
All returns, summary	990,326	2,331,670	834,218	2,119,208	1,526,769	1,382,992	273,209	2,761,945	146,568	14,656,661	104,314	13,652,958	492,009	409,841	615	2,103
Under \$5,000	861,410	6,238,392	751,456	5,445,791	1,586,916	1,429,896	336,932	4,356,631	235,153	16,446,138	178,220	13,972,628	752,338	645,962	126,090	3,469
\$5,000 under \$10,000	746,984	9,379,674	8,527,214	1,857,630	1,791,982	731,958	9,792,289	368,737	4,742,747	339,484	4,223,671	1,309,498	1,259,592	354,132	357,402	
\$10,000 under \$15,000	615,762	10,653,983	563,211	9,640,304	1,777,400	1,744,266	615,762	11,313,251	419,142	7,301,591	400,960	6,841,414	1,451,037	1,420,771	417,092	764,535
\$15,000 under \$20,000	1,162,659	36,468,851	1,107,286	31,047,458	4,016,517	3,936,610	1,136,666	6,922,401	1,064,315	33,577,942	1,015,867	28,904,930	3,848,281	3,775,514	1,058,333	6,244,542
All returns, total.....	1,112,318	15,424,142	952,133	12,398,434	2,781,134	2,605,170	831,881	2,168,513	624,649	11,864,033	533,877	9,609,675	2,123,801	1,995,439	506,750	1,722,162
Under \$2,000	109,603	10,059	94,473	136,288	152,139	150,225	2,071	838	13,840	-70,754	9,196	41,941	50,243	48,330	15	145
\$2,000 under \$4,000	103,156	308,833	85,140	233,797	159,857	147,802	25,505	1,633	19,079	60,816	22,418	157,639	61,931	53,895	—	—
\$4,000 under \$6,000	117,277	585,921	97,063	462,235	261,891	228,912	70,538	18,225	42,728	218,427	33,157	178,612	142,544	122,634	4,964	566
\$6,000 under \$8,000	96,121	669,905	78,136	549,697	214,712	182,755	72,994	35,412	39,799	276,069	24,281	178,612	140,212	114,282	16,673	3,957
\$8,000 under \$10,000	115,728	1,039,013	91,495	811,669	263,859	249,862	104,349	78,050	48,653	441,819	41,973	375,349	164,062	162,121	37,868	19,545
\$10,000 under \$12,000	71,038	784,852	63,785	709,900	183,307	173,456	67,201	64,179	45,448	504,814	39,739	444,745	152,495	144,780	41,611	30,288
\$12,000 under \$14,000	59,308	1,038,017	64,618	819,325	229,516	211,711	78,144	99,153	67,847	675,847	43,042	544,660	183,938	170,764	50,272	50,581
\$14,000 under \$16,000	79,409	883,117	52,861	749,882	154,276	149,372	56,340	93,655	44,010	651,777	38,629	544,410	135,889	130,985	41,041	57,507
\$16,000 under \$18,000	63,766	1,085,703	57,560	897,848	189,008	177,662	63,002	120,762	51,174	871,478	46,148	733,048	171,661	162,417	50,410	85,689
\$18,000 under \$20,000	51,567	974,178	42,922	758,947	162,422	149,358	51,328	121,017	42,903	811,091	38,062	677,139	146,150	137,841	42,664	93,866
\$20,000 under \$25,000	98,276	2,911,187	93,671	1,978,153	315,690	313,499	95,268	277,146	86,821	1,937,579	83,778	1,761,379	295,668	293,523	83,859	234,497
\$25,000 under \$30,000	60,341	1,642,542	55,612	1,400,379	204,107	198,514	59,414	243,059	57,031	1,561,387	53,957	1,357,424	199,661	189,895	56,104	225,678
\$30,000 under \$50,000	66,891	2,458,450	59,553	2,004,830	223,054	213,745	66,025	455,921	63,857	2,351,335	57,049	1,931,082	217,711	208,644	63,513	432,914
\$50,000 under \$100,000	15,499	1,031,759	12,473	578,238	52,273	48,873	15,444	273,243	14,035	929,009	11,330	538,503	49,569	46,838	33,980	240,703
\$100,000 under \$200,000	3,448	455,587	2,478	214,362	12,309	10,875	3,448	163,669	3,066	402,568	2,349	204,526	11,538	10,300	3,066	140,935
\$200,000 under \$500,000	716	198,647	547	115,275	2,381	2,064	716	62	628	171,540	503	66,001	2,197	1,920	628	72,861
\$500,000 under \$1,000,000	73	48,702	59	15,728	264	228	73	23,055	64	42,820	54	14,875	2,248	217	64	19,942
\$1,000,000 or more	21	32,788	17	6,081	69	56	21	15,442	16	26,411	16	5,925	64	53	18	12,689
All returns, summary	273,179	5,675,582	230,331	584,741	455,158	426,761	57,008	7,561	54,932	92,520	36,736	134,846	183,178	162,822	15	145
Under \$5,000	268,706	2,026,030	215,976	1,608,944	597,300	570,796	218,440	1,265,776	129,167	8,833,857	82,485	6,411,113	376,814	338,440	59,505	24,068
\$5,000 under \$10,000	185,008	2,322,323	158,137	1,935,153	505,258	472,744	176,859	1,213,136	124,301	1,575,351	105,985	1,141,477	419,607	393,860	116,273	114,191
\$10,000 under \$20,000	140,160	2,443,636	123,609	2,000,750	413,271	389,015	139,156	286,630	110,729	1,939,656	99,635	1,639,525	370,526	352,927	109,725	138,039
\$20,000 under \$30,000	245,265	8,064,663	224,080	6,268,846	810,147	785,854	240,409	1,535,591	225,520	7,422,649	209,036	5,879,714	773,676	751,390	221,232	1,380,019

Footnotes at end of table



Table 5.5.—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State — Continued

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

Size of adjusted gross income	All returns										Joint returns of husbands and wives					
	Adjusted gross income less deficit		Salaries and wages		Total income tax		Number of exemptions other than age or blindness		Number of returns		Adjusted gross income less deficit		Salaries and wages		Total income tax	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Oregon</b>																
<b>All returns, total.....</b>	<b>1,066,402</b>	<b>15,137,001</b>	<b>922,042</b>	<b>12,059,090</b>	<b>2,575,226</b>	<b>2,422,876</b>	<b>791,284</b>	<b>2,107,862</b>	<b>556,906</b>	<b>11,520,095</b>	<b>474,278</b>	<b>9,012,484</b>	<b>1,888,041</b>	<b>1,785,941</b>	<b>478,833</b>	<b>1,673,775</b>
Under \$2,000	118,471	57,438	101,064	133,424	161,202	152,752	95	1,047	16,285	-28,717	6,830	24,124	51,477	47,993	63	*497
\$2,000 under \$4,000	130,641	401,633	104,365	301,302	221,010	196,958	39,164	1,207	14,136	49,070	3,600	*10,331	46,755	36,759	63	—
\$4,000 under \$6,000	105,907	523,488	32,122	416,002	185,367	168,051	64,675	15,606	37,849	176,781	30,596	125,349	100,856	90,466	*6,878	*628
\$6,000 under \$8,000	74,266	337,096	52,326	337,096	163,462	163,462	63,215	27,833	23,844	146,987	14,465	81,107	66,288	66,288	16,177	3,447
\$8,000 under \$10,000	63,523	565,616	51,655	447,326	145,021	126,742	56,396	39,115	25,101	223,927	21,748	183,842	94,715	84,328	18,238	5,179
\$10,000 under \$12,000	80,139	885,425	69,954	723,955	187,635	168,243	80,139	78,814	38,870	432,372	31,650	310,423	110,964	110,964	38,878	25,343
\$12,000 under \$14,000	50,522	660,469	44,720	549,841	135,014	126,460	50,203	63,014	33,348	435,997	28,523	336,545	115,816	104,259	33,293	32,123
\$14,000 under \$16,000	59,613	889,380	52,816	744,077	184,641	178,029	57,604	89,987	43,020	641,972	37,964	519,100	166,046	150,341	41,015	53,900
\$16,000 under \$18,000	62,533	1,065,119	57,841	944,752	251,510	248,338	62,405	103,218	39,820	681,177	59,207	626,970	225,179	212,922	39,592	72,924
\$18,000 under \$20,000	50,213	959,396	48,128	898,985	180,613	158,988	49,250	118,179	40,495	776,572	38,411	729,051	147,261	145,636	40,032	88,405
\$20,000 under \$25,000	116,583	2,586,325	108,960	2,279,452	361,009	357,923	115,819	340,731	102,913	2,272,891	95,821	2,030,198	338,115	338,696	101,455	282,109
\$25,000 under \$30,000	58,624	1,596,768	53,523	1,370,874	195,225	181,668	57,321	228,305	56,122	1,352,860	51,021	1,307,748	189,387	181,830	54,819	217,124
\$30,000 under \$50,000	74,827	2,704,978	66,215	2,044,463	251,510	248,014	74,227	465,043	69,908	2,543,615	62,272	1,924,054	242,882	237,999	69,308	430,502
\$50,000 under \$100,000	18,828	1,111,372	12,683	584,536	57,582	55,537	16,521	270,354	15,820	1,048,166	12,060	564,867	55,912	54,034	15,633	256,509
\$100,000 under \$200,000	3,040	397,414	2,436	209,240	10,704	9,920	3,952	130,734	2,839	373,097	2,389	199,091	10,375	9,592	12,831	223,093
\$200,000 under \$500,000	521	147,672	422	60,721	1,867	1,755	637	6,377	459	123,929	395	59,090	1,723	1,637	458	53,638
\$500,000 under \$1,000,000	63	42,096	46	8,925	208	183	63	19,329	5	33,769	40	8,205	166	162	51	15,829
\$1,000,000 or more	15	28,144	12	4,208	51	42	15	15,294	12	22,809	9	1,150	45	37	12	12,435
All returns, summary	305,343	708,624	254,034	631,368	478,579	435,688	75,834	9,597	44,884	82,405	24,257	77,835	126,265	126,265	*63	*497
Under \$5,000	1,353,519	3,977,483	1,502,427	3,003,392	1,003,392	907,483	147,711	75,211	69,233	512,754	52,982	347,919	233,701	201,567	41,293	9,254
\$5,000 under \$10,000	161,456	1,989,877	143,567	1,696,589	401,258	388,309	159,396	186,005	94,866	1,194,968	80,807	942,642	329,732	301,940	93,670	84,507
\$10,000 under \$15,000	141,564	2,489,911	130,096	2,195,091	401,750	389,349	140,705	301,207	100,695	1,723,316	92,223	1,351,684	334,769	334,769	99,640	188,578
\$15,000 under \$20,000	270,301	8,614,772	244,297	6,562,420	878,156	839,040	267,638	1,535,841	247,230	7,956,652	223,907	6,092,403	858,630	821,987	244,367	1,391,239
\$20,000 or more	4,739,845	67,358,612	4,316,124	58,078,371	11,295,509	10,746,126	3,671,335	9,867,985	2,418,467	49,080,396	2,184,031	42,157,618	8,298,790	7,909,601	2,101,714	7,472,478
Under \$2,000	498,328	298,493	432,020	569,164	669,832	639,801	7,094	1,755	53,683	-111,274	34,187	120,087	175,139	156,652	271	1,360
\$2,000 under \$4,000	459,500	1,357,280	420,328	1,201,440	670,325	607,083	133,390	6,461	64,138	193,129	44,627	130,957	234,732	202,856	—	—
\$4,000 under \$6,000	383,578	1,893,375	317,468	1,483,631	705,969	604,996	59,022	59,022	113,675	566,160	88,951	401,379	338,844	275,201	*3,943	*121
\$6,000 under \$8,000	404,138	2,840,021	344,992	2,304,145	770,150	688,032	340,715	170,997	121,929	860,186	85,726	566,752	401,454	343,184	67,372	10,581
\$8,000 under \$10,000	379,193	3,406,396	324,513	2,734,990	747,735	663,281	362,042	283,461	116,959	1,034,656	79,455	583,764	391,823	329,511	99,184	38,157
\$10,000 under \$12,000	319,053	3,494,362	296,853	3,125,938	723,166	694,480	309,114	325,696	142,577	1,554,045	127,902	1,320,454	479,126	455,789	135,743	92,942
\$12,000 under \$14,000	308,936	3,983,839	291,066	3,548,207	832,996	783,178	307,451	401,653	175,666	2,262,628	163,707	1,913,578	625,910	583,536	174,181	174,492
\$14,000 under \$16,000	333,399	5,001,693	319,977	4,615,352	880,602	867,093	330,000	573,511	214,438	3,217,416	202,926	2,917,474	728,393	717,170	211,039	292,191
\$16,000 under \$18,000	267,745	4,542,437	256,139	4,160,674	811,898	798,265	266,587	543,838	195,805	3,324,892	190,232	3,117,823	705,985	700,229	194,647	341,911
\$18,000 under \$20,000	242,629	4,596,024	233,624	4,320,850	702,022	694,758	241,642	587,278	195,065	3,703,531	188,232	3,504,430	641,074	633,810	194,078	403,453
\$20,000 under \$25,000	489,823	10,889,507	471,029	10,068,127	1,585,207	1,548,348	488,864	1,517,780	423,999	9,454,285	410,069	8,836,286	1,476,350	1,446,389	423,213	1,250,662
\$25,000 under \$30,000	285,753	7,813,529	274,629	7,169,309	929,514	922,174	388,725	1,234,700	259,059	7,071,747	249,858	6,512,596	861,484	840,401	257,031	1,085,414
\$30,000 under \$50,000	289,765	10,417,475	269,128	8,785,760	987,604	969,169	288,120	1,953,010	269,612	9,685,133	256,342	8,399,575	952,232	940,041	268,664	1,773,390
\$50,000 under \$100,000	62,647	4,126,434	52,058	2,663,464	225,022	212,694	62,346	1,119,025	58,786	3,880,310	49,525	2,577,092	218,558	207,191	58,485	1,037,984
\$100,000 under \$200,000	12,580	1,655,169	10,085	946,739	47,330	43,792	12,469	608,054	11,494	1,514,815	9,594	900,575	45,049	41,978	11,383	547,403
\$200,000 under \$500,000	2,482	703,123	2,001	307,173	9,119	8,135	2,478	308,258	2,244	635,708	1,912	40,786	8,674	7,822	2,242	277,846
\$500,000 under \$1,000,000	217	141,890	158	43,065	763	622	217	66,486	183	120,288	147	40,786	696	576	183	56,896
\$1,000,000 or more	79	197,566	61	21,341	255	225	79	106,999	55	112,735	48	18,805	203	180	55	60,675
All returns, summary	1,158,985	2,544,336	1,006,962	2,419,011	1,722,381	1,579,092	250,764	24,939	179,211	358,194	126,597	470,072	581,280	510,272	271	1,360
Under \$5,000	965,752	7,251,228	832,359	5,874,360	1,841,630	1,624,101	827,479	496,757	290,273	2,184,663	206,349	1,332,867	797,132	797,132	170,499	48,858
\$5,000 under \$10,000	808,271	10,105,016	761,174	9,145,416	2,035,777	1,956,056	796,007	1,023,063	436,130	5,516,908	403,711	4,846,995	1,502,611	1,436,166	426,913	423,913
\$10,000 under \$15,000	663,491	11,513,340	636,485	10,634,605	1,914,907	1,881,718	658,787	1,408,914	467,421	8,525,605	469,879	7,926,763	1,677,877	1,654,368	482,717	908,077
\$15,000 under \$20,000	1,143,346	35,944,693	1,079,144	30,004,979	3,784,814	3,705,159	1,338,298	6,914,312	1,025,432	32,475,026	977,495	27,580,921	3,576,310	3,511,663	1,021,256	6,090,269

Footnotes at end of table

**Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued**

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

Size of adjusted gross income	All returns										Joint returns of husbands and wives					
	Number of returns (1)	Adjusted gross income less deficit (2)	Salaries and wages (3)		Total number of exemptions (5)	Number of exemptions other than age or blindness (6)	Total income tax (7)		Number of returns (9)	Adjusted gross income less deficit (10)	Salaries and wages (11)		Total number of exemptions (13)	Number of exemptions other than age or blindness (14)	Total income tax (15)	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
<b>Rhode Island</b>																
<b>All returns, total.....</b>	<b>396,358</b>	<b>5,268,347</b>	<b>351,875</b>	<b>4,406,727</b>	<b>925,133</b>	<b>864,263</b>	<b>294,556</b>	<b>733,944</b>	<b>195,775</b>	<b>3,796,549</b>	<b>173,984</b>	<b>3,180,603</b>	<b>652,638</b>	<b>612,497</b>	<b>164,423</b>	<b>548,926</b>
Under \$2,000.....	48,572	39,965	41,949	46,951	81,884	73,041	11,372	209	3,340	-2,641	283	4,702	10,071	7,232	30	61
\$2,000 under \$4,000.....	36,377	94,984	29,344	71,126	54,357	50,014	9,153	252	11,803	35,540	11,433	34,646	24,630	24,549	—	—
\$4,000 under \$6,000.....	33,757	166,934	27,349	131,666	53,145	42,191	26,543	6,860	6,242	32,203	3,574	13,393	21,074	31,628	—	—
\$6,000 under \$8,000.....	38,931	268,379	35,021	227,979	66,997	62,465	29,440	10,664	10,581	74,093	9,082	52,579	34,937	47,613	2,510	446
\$8,000 under \$10,000.....	31,353	270,902	27,673	234,043	55,029	50,978	30,169	23,261	6,412	57,633	3,620	29,905	21,594	18,213	5,228	2,034
\$10,000 under \$12,000.....	27,115	302,662	23,398	232,668	72,177	62,186	27,471	25,061	15,078	162,795	11,390	108,198	55,236	46,605	14,872	8,881
\$12,000 under \$14,000.....	31,405	411,998	29,032	349,493	80,018	73,685	30,908	40,313	20,490	270,020	18,782	224,144	66,194	60,780	20,434	21,719
\$14,000 under \$16,000.....	22,639	338,523	21,344	307,782	60,581	60,355	22,602	39,003	14,014	210,580	13,653	197,917	48,866	48,812	13,977	19,074
\$16,000 under \$18,000.....	23,671	400,031	21,182	334,802	67,195	63,801	23,367	46,749	16,707	283,087	15,833	247,643	54,805	52,995	16,403	29,514
\$18,000 under \$20,000.....	18,670	352,994	17,793	322,119	49,540	45,191	18,642	45,191	13,078	246,961	12,229	224,668	40,463	40,332	13,050	27,938
\$20,000 under \$25,000.....	38,773	864,185	36,842	788,354	133,353	129,618	38,733	112,487	37,175	828,558	35,858	776,643	130,103	126,761	37,135	106,577
\$25,000 under \$30,000.....	19,275	522,287	18,280	462,486	65,356	64,464	19,256	79,657	17,759	481,908	16,791	422,562	61,986	61,121	17,740	71,618
\$30,000 under \$50,000.....	18,897	681,128	17,349	548,662	62,622	60,296	18,864	129,644	17,546	631,459	16,493	525,595	60,938	59,431	17,513	116,109
\$50,000 under \$100,000.....	5,131	344,925	4,494	229,273	18,573	17,455	5,982	92,420	4,462	298,342	4,007	201,514	17,366	16,424	4,443	76,919
\$100,000 under \$200,000.....	962	126,201	835	82,235	3,544	3,281	4,392	42,392	887	117,995	779	79,624	3,462	3,208	887	39,273
\$200,000 under \$500,000.....	26	56,280	172	30,653	657	585	201	22,300	167	47,237	158	28,434	598	544	167	18,783
\$500,000 under \$1,000,000.....	26	17,994	19	6,416	96	81	26	7,444	22	20,777	19	6,416	88	74	22	9,980
\$1,000,000 or more.....	3	8,397	9	3	9	6	3	4,628	9	9	9	3	7	5	9	9
<b>All returns, summary.....</b>	<b>100,663</b>	<b>205,107</b>	<b>85,870</b>	<b>181,557</b>	<b>158,842</b>	<b>142,720</b>	<b>14,587</b>	<b>2,790</b>	<b>17,760</b>	<b>44,605</b>	<b>13,994</b>	<b>47,833</b>	<b>42,979</b>	<b>37,678</b>	<b>130</b>	<b>61</b>
Under \$5,000.....	88,327	635,716	75,465	530,227	152,570	135,969	73,852	43,855	20,618	152,224	13,998	87,392	69,527	57,727	7,738	2,479
\$5,000 under \$10,000.....	71,354	892,867	64,478	753,322	185,315	168,991	70,613	85,564	42,848	539,271	37,341	434,545	147,327	133,282	42,586	39,827
\$10,000 under \$15,000.....	52,746	913,360	48,271	793,542	144,196	140,197	52,377	110,754	36,519	634,173	34,546	568,045	118,237	116,242	36,150	37,300
\$15,000 under \$20,000.....	83,268	2,621,297	77,791	2,148,078	284,210	276,386	83,127	490,981	78,030	2,426,277	74,105	2,042,788	274,568	267,568	77,919	439,259
<b>All returns, total.....</b>	<b>1,117,788</b>	<b>13,542,776</b>	<b>1,023,308</b>	<b>11,658,426</b>	<b>2,692,282</b>	<b>2,599,526</b>	<b>816,066</b>	<b>1,662,161</b>	<b>534,230</b>	<b>9,953,338</b>	<b>496,842</b>	<b>8,621,890</b>	<b>1,846,066</b>	<b>1,787,869</b>	<b>472,848</b>	<b>1,312,030</b>
Under \$2,000.....	123,561	50,277	105,969	99,300	144,500	142,662	18	245	6,284	-48,580	474	4,351	19,126	18,123	18	245
\$2,000 under \$4,000.....	136,931	387,018	124,996	344,687	208,144	197,379	25,483	1,483	13,507	38,615	10,650	24,498	50,730	43,603	—	—
\$4,000 under \$6,000.....	120,973	614,560	103,967	523,482	248,721	237,123	79,238	17,356	20,727	106,483	13,779	70,342	51,914	51,914	—	—
\$6,000 under \$8,000.....	130,904	927,533	115,370	838,060	257,140	236,290	115,935	54,980	34,160	295,856	29,538	225,284	123,035	109,460	2,010	1,170
\$8,000 under \$10,000.....	72,097	634,084	67,996	591,679	180,842	173,566	64,615	43,315	36,146	323,399	32,068	279,480	132,362	125,086	28,664	31,449
\$10,000 under \$12,000.....	81,810	900,579	75,969	800,650	205,039	196,133	81,683	80,821	35,257	393,349	33,871	341,337	120,708	114,215	35,130	24,712
\$12,000 under \$14,000.....	69,635	827,226	66,520	827,295	179,054	174,463	69,616	92,354	41,554	542,709	40,615	497,460	138,155	135,744	41,535	42,594
\$14,000 under \$16,000.....	68,641	1,032,687	68,180	982,952	219,173	217,980	67,688	98,959	60,192	904,610	59,731	855,914	202,297	201,104	59,239	80,307
\$16,000 under \$18,000.....	59,809	1,009,526	53,809	896,441	203,811	194,074	59,700	104,461	45,405	868,638	48,650	791,660	191,162	185,670	51,166	83,289
\$18,000 under \$20,000.....	50,170	958,484	49,932	912,555	159,733	157,313	50,170	116,694	45,842	875,198	45,604	855,022	151,077	148,675	45,842	105,196
\$20,000 under \$25,000.....	101,179	2,257,288	95,070	2,004,042	339,243	333,527	100,571	285,801	93,170	2,082,799	89,875	1,899,755	326,959	323,022	92,562	257,201
\$25,000 under \$30,000.....	42,238	1,146,558	40,241	986,645	146,812	145,168	41,782	163,607	40,363	1,093,829	39,409	971,082	144,089	143,277	39,907	150,595
\$30,000 under \$50,000.....	47,075	1,675,516	44,935	1,328,546	151,828	147,977	47,045	294,732	43,570	1,547,744	42,596	1,290,444	146,692	143,306	43,500	268,301
\$50,000 under \$100,000.....	10,615	691,029	8,499	373,384	40,670	38,740	10,503	176,055	10,643	653,726	8,238	365,656	39,546	37,844	9,962	64,335
\$100,000 under \$200,000.....	1,780	230,051	1,337	116,910	6,264	5,976	2,114	41,633	1,674	211,033	1,447	108,801	5,965	5,731	1,643	164,461
\$200,000 under \$500,000.....	335	96,583	288	37,019	1,177	1,022	417	8,063	337	97,063	289	36,271	1,214	1,070	336	37,290
\$500,000 under \$1,000,000.....	25	17,043	22	3,398	96	86	26	8,201	9	15,435	8	3,154	35	29	9	7,447
\$1,000,000 or more.....	9	11,433	8	1,381	35	29	9	5,728	9	11,433	8	1,381	35	29	9	5,728
<b>All returns, summary.....</b>	<b>312,826</b>	<b>671,260</b>	<b>274,176</b>	<b>630,622</b>	<b>451,267</b>	<b>429,720</b>	<b>56,294</b>	<b>6,550</b>	<b>30,533</b>	<b>39,245</b>	<b>19,509</b>	<b>66,335</b>	<b>96,457</b>	<b>88,327</b>	<b>18</b>	<b>245</b>
Under \$5,000.....	171,640	1,942,213	144,122	1,766,586	588,080	567,300	228,995	110,630	80,291	626,527	67,000	537,620	269,710	259,859	51,969	15,329
\$5,000 under \$10,000.....	287,346	2,327,184	278,218	2,118,573	500,916	486,942	186,247	221,141	108,828	1,402,396	106,331	1,271,996	389,864	360,479	107,729	106,828
\$10,000 under \$15,000.....	142,719	2,476,819	136,192	2,291,320	465,894	453,039	143,480	271,248	125,432	2,182,107	123,140	2,069,396	434,535	424,925	135,183	229,271
\$15,000 under \$20,000.....	203,257	6,125,301	190,600	4,651,326	686,125	672,525	202,050	1,052,993	189,156	5,703,062	181,862	4,876,843	664,500	654,279	187,949	960,358

Footnotes at end of table



Table 5.5.—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns					Joint returns of husbands and wives					Total income tax	Number of returns	Amount			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)				(11)	(12)	(13)
<b>South Dakota</b>																
<b>All returns, total</b>	270,359	3,104,848	216,203	2,209,379	688,857	640,224	181,924	377,277	143,724	2,332,240	112,446	1,618,379	511,642	475,216	105,256	303,906
Under \$2,000	22,724	—	15,042	10,146	61,759	60,154	6,637	1,331	13,639	—59,022	10,879	8,197	50,992	50,796	8	—
\$2,000 under \$4,000	57,306	67,871	50,104	143,029	92,744	91,367	13,633	1,204	7,202	22,889	3,749	15,713	19,930	19,402	1,428	1,107
\$4,000 under \$6,000	29,330	37,244	20,152	94,994	50,680	42,772	19,883	5,041	6,299	36,149	3,918	11,237	20,358	18,327	3,139	1,117
\$6,000 under \$8,000	17,869	23,819	13,633	80,368	36,838	32,264	13,919	5,041	6,299	44,623	5,339	28,098	20,819	17,505	7,991	490
\$8,000 under \$10,000	21,436	198,030	18,474	155,193	47,142	41,923	19,569	15,481	9,785	88,144	7,694	51,398	33,476	28,886	7,991	3,146
\$10,000 under \$12,000	15,970	176,424	11,614	116,716	42,659	36,883	14,237	13,316	9,319	102,190	5,797	53,275	34,862	29,126	7,586	4,313
\$12,000 under \$14,000	18,050	236,044	13,816	170,110	55,568	47,000	17,658	10,275	12,244	160,214	8,693	109,761	44,011	36,126	11,893	11,275
\$14,000 under \$16,000	15,687	233,605	13,409	176,730	49,445	45,779	13,490	20,607	13,284	198,274	11,155	153,327	46,282	42,645	11,117	15,223
\$16,000 under \$18,000	15,802	267,938	14,387	208,151	49,981	47,506	15,242	26,772	12,581	213,317	11,626	169,223	44,575	42,903	12,021	19,315
\$18,000 under \$20,000	11,679	222,328	9,507	162,838	40,157	38,139	10,912	23,297	10,502	200,370	9,077	156,715	37,858	36,214	9,763	21,089
\$20,000 under \$25,000	19,864	439,761	16,547	329,857	70,749	68,945	19,174	52,479	18,588	412,700	15,908	324,242	68,807	67,266	17,926	48,119
\$25,000 under \$30,000	10,750	293,447	8,943	219,204	39,522	38,303	10,257	40,641	10,168	277,397	8,651	213,356	38,650	37,721	9,675	37,810
\$30,000 under \$50,000	10,398	383,079	7,993	227,573	38,640	37,065	9,856	65,633	9,976	367,494	7,594	216,092	10,591	36,416	9,435	61,914
\$50,000 under \$100,000	2,915	192,758	2,049	81,016	10,855	10,100	2,881	16,644	2,771	183,644	1,918	75,064	10,591	9,913	2,737	48,687
\$100,000 under \$200,000	497	63,171	390	24,345	1,819	1,749	550	2,592	473	60,025	375	22,723	1,768	1,700	471	9,926
\$200,000 under \$500,000	76	21,354	69	8,914	281	258	9,711	9,711	77	23,834	77	8,787	2,292	2,270	76	9,343
\$500,000 under \$1,000,000	16	4,824	16	1,195	118	117	2,151	2,151	16	4,824	16	1,171	2,292	2,270	16	1,829
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>All returns, summary</b>	85,522	121,067	67,977	161,398	168,052	162,131	15,746	1,442	23,467	—23,801	16,631	30,299	78,670	77,898	8	1,107
Under \$5,000	63,143	49,047	49,496	322,332	121,111	106,349	15,895	26,675	20,274	156,585	14,948	84,344	66,705	57,018	12,568	3,753
\$5,000 under \$10,000	42,529	535,440	39,630	380,827	122,366	105,135	39,065	43,979	28,595	364,313	25,636	241,591	101,506	85,027	25,172	22,955
\$10,000 under \$15,000	34,659	600,899	29,103	453,719	115,444	110,172	32,474	60,188	29,335	510,051	20,712	400,709	106,483	101,987	27,208	22,265
\$15,000 under \$20,000	44,506	1,398,395	35,997	891,104	161,884	156,437	42,744	244,994	42,053	1,325,092	34,519	861,436	158,078	153,286	40,320	228,830
<b>Tennessee</b>																
<b>All returns, total</b>	1,712,982	21,912,176	1,545,560	19,017,813	4,208,177	4,049,303	1,254,459	2,984,071	888,471	16,542,973	795,731	14,375,874	3,043,169	2,944,386	747,977	2,401,545
Under \$2,000	182,724	99,162	164,521	252,953	260,863	252,263	431	874	18,421	—75,719	7,279	53,159	59,146	55,647	93	500
\$2,000 under \$4,000	211,121	634,800	176,002	539,456	327,457	297,176	69,527	4,571	34,958	115,779	27,147	112,412	112,731	99,599	417	669
\$4,000 under \$6,000	193,836	983,163	169,005	834,009	373,100	346,334	119,150	30,085	48,381	241,880	38,073	182,865	140,385	126,735	14,802	694
\$6,000 under \$8,000	189,000	1,326,628	166,878	1,150,178	400,651	386,676	148,574	73,294	61,239	418,340	45,001	308,638	212,772	205,088	26,162	4,529
\$8,000 under \$10,000	118,567	1,070,104	106,393	939,132	310,764	294,503	114,032	67,866	62,664	569,440	55,028	474,370	217,544	204,962	58,662	21,518
\$10,000 under \$12,000	114,861	1,265,214	105,322	1,128,221	287,305	271,305	105,846	105,979	61,481	673,893	53,007	564,006	216,906	201,439	52,466	32,618
\$12,000 under \$14,000	96,547	1,268,750	88,301	1,195,090	269,100	259,229	95,109	119,485	68,433	895,837	62,923	859,723	227,108	221,638	66,995	69,563
\$14,000 under \$16,000	112,978	1,680,556	103,323	1,485,516	329,558	314,270	111,235	177,929	86,218	1,285,596	83,364	1,202,012	285,575	276,763	84,475	117,655
\$16,000 under \$18,000	84,423	1,436,731	82,753	1,377,628	275,744	275,744	84,098	175,040	71,832	1,223,921	70,335	1,203,265	254,700	254,700	71,507	125,426
\$18,000 under \$20,000	82,673	1,576,473	79,913	1,429,224	262,127	260,058	82,673	175,040	76,781	1,464,706	74,030	1,335,925	250,019	247,950	76,781	163,761
\$20,000 under \$25,000	138,767	3,091,819	129,910	2,793,138	442,710	434,714	137,724	420,740	121,715	2,705,054	114,947	2,478,963	418,675	412,431	120,672	343,435
\$25,000 under \$30,000	74,193	2,007,470	72,499	1,939,919	276,474	276,474	73,844	298,166	70,533	1,908,187	68,839	1,853,671	271,574	269,154	70,184	279,490
\$30,000 under \$50,000	87,418	3,170,827	79,385	2,800,682	297,854	293,342	86,443	590,329	82,086	3,000,594	75,743	2,481,246	287,391	284,132	81,133	556,625
\$50,000 under \$100,000	20,328	1,381,175	16,757	899,565	171,474	167,961	20,227	386,599	18,520	1,251,251	15,571	1,202,133	66,446	65,411	18,419	338,356
\$100,000 under \$200,000	4,619	607,093	3,834	338,279	17,353	16,428	4,619	27,941	4,373	574,949	3,728	325,069	16,951	16,059	4,373	21,405
\$200,000 under \$500,000	823	232,037	679	99,614	2,855	2,512	823	99,306	746	210,167	638	93,718	2,713	2,388	746	90,034
\$500,000 under \$1,000,000	87	58,408	68	13,868	311	270	87	13,379	87	49,356	78	13,379	2,335	2,290	87	24,378
\$1,000,000 or more	17	31,802	17	1,345	54	44	17	19,109	17	29,743	17	1,321	335	335	17	17,888
<b>All returns, summary</b>	481,481	1,129,678	419,058	1,129,800	778,442	730,125	108,261	11,642	75,308	135,128	51,806	235,729	239,760	219,984	510	1,169
Under \$5,000	413,767	2,984,180	363,741	2,585,927	894,393	846,827	343,453	165,047	150,355	1,354,591	120,722	895,713	602,818	472,047	99,626	26,742
\$5,000 under \$10,000	283,536	3,566,311	258,491	3,213,826	764,521	725,427	330,774	367,044	183,885	2,352,446	167,042	2,131,122	622,953	593,204	171,689	169,950
\$10,000 under \$15,000	207,946	3,651,377	201,121	3,401,953	659,318	655,179	207,621	405,386	180,860	3,191,507	176,612	3,033,809	611,355	609,286	180,535	339,073
\$15,000 under \$20,000	326,252	10,580,630	303,149	8,686,407	1,111,503	1,091,745	323,784	2,071,222	298,063	9,729,301	279,544	8,079,501	1,066,283	1,049,865	295,617	1,864,611

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns														Joint returns of husbands and wives			
	Adjusted gross income less deficit			Salaries and wages			Total number of exemptions			Total income tax			Number of exemptions other than age or blindness		Total income tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
<b>Texas</b>																		
<b>All returns, total.....</b>	5,348,615	76,472,457	4,875,464	63,774,445	13,608,391	13,057,489	3,843,690	11,906,853	2,711,215	57,252,606	2,439,393	47,246,375	9,660,579	9,274,611	2,277,775	9,484,603		
Under \$2,000	585,674	-145,895	510,130	716,157	844,399	795,856	6,314	17,067	76,627	-597,816	48,445	186,643	265,817	233,111	2,836	12,726		
\$2,000 under \$4,000	654,053	1,990,371	592,495	1,626,979	1,491,189	1,063,677	151,064	12,566	103,195	323,144	73,932	279,487	380,112	335,361	9,350	5,563		
\$4,000 under \$6,000	566,378	2,864,071	519,635	2,227,436	1,181,055	1,116,178	342,005	88,646	111,860	576,136	94,908	520,019	424,242	396,363	9,664	1,874		
\$6,000 under \$8,000	422,779	2,971,423	369,677	2,227,730	1,045,517	978,636	296,513	122,747	189,991	1,353,915	159,015	1,133,853	651,439	600,379	98,438	17,981		
\$8,000 under \$10,000	385,914	3,424,088	350,898	2,731,306	964,954	921,176	364,115	234,255	152,593	1,356,617	138,349	1,157,692	563,470	531,270	131,258	45,834		
\$10,000 under \$12,000	369,851	4,028,524	345,211	3,638,487	918,825	875,340	349,785	351,338	165,377	1,802,806	146,891	1,493,605	610,084	572,157	148,425	93,836		
\$12,000 under \$14,000	320,309	4,141,138	291,728	3,637,724	867,724	837,111	312,530	396,880	202,673	2,632,546	177,756	2,219,245	671,514	644,378	195,602	201,669		
\$14,000 under \$16,000	253,928	3,814,305	245,252	3,394,886	709,534	695,308	248,470	424,599	154,203	2,431,820	148,861	2,203,431	560,016	552,621	150,869	202,720		
\$16,000 under \$18,000	278,658	4,745,031	269,757	4,307,942	813,012	783,765	272,955	568,675	201,018	3,417,313	185,151	3,102,479	704,064	668,823	195,715	351,469		
\$18,000 under \$20,000	234,318	4,447,857	221,457	4,051,952	754,777	745,489	548,211	682,511	198,331	3,763,734	191,899	3,549,594	704,063	698,592	197,330	431,046		
\$20,000 under \$25,000	456,808	10,221,328	430,159	9,444,058	1,533,371	1,500,514	451,658	1,392,558	386,082	8,642,397	370,213	7,862,952	1,400,888	1,374,501	382,542	1,107,847		
\$25,000 under \$30,000	304,439	8,299,891	286,006	7,205,303	1,048,271	1,023,215	302,826	1,306,828	281,724	7,688,756	267,578	7,171,865	1,010,709	992,140	280,180	1,156,418		
\$30,000 under \$50,000	396,039	14,468,600	357,906	11,643,322	1,352,922	1,316,358	393,805	2,674,455	376,424	13,741,959	344,796	11,230,762	1,320,498	1,287,607	374,352	2,502,503		
\$50,000 under \$100,000	52,599	5,995,674	16,331	3,934,396	326,525	311,291	91,681	1,603,976	86,563	5,604,760	72,470	3,666,838	316,116	303,170	85,698	1,473,336		
\$100,000 under \$200,000	20,600	2,731,336	15,326	1,911,175	73,868	68,903	20,567	997,646	19,162	2,535,525	14,874	1,242,976	71,053	66,630	19,129	916,489		
\$200,000 under \$500,000	5,326	1,487,740	3,666	1,110,796	16,000	16,000	5,320	656,032	4,613	1,284,943	3,629	484,473	16,691	15,060	4,608	561,597		
\$500,000 under \$1,000,000	709	474,920	325	110,796	2,336	2,020	709	209,709	598	398,438	486	105,398	2,129	1,872	598	196,860		
\$1,000,000 or more	233	510,577	172	36,859	764	652	233	271,869	181	403,612	150	35,061	654	576	181	207,805		
All returns, summary	1,502,315	3,037,919	1,344,252	3,664,867	2,477,506	2,318,964	328,471	63,252	208,303	-143,388	145,617	571,798	749,331	668,583	3,186	13,290		
Under \$5,000	1,112,463	8,066,148	994,548	7,033,804	2,710,863	2,566,559	311,540	412,036	425,963	3,614,386	369,022	2,705,896	1,535,749	1,427,901	239,606	65,669		
\$5,000 under \$10,000	817,856	10,026,946	76,859	9,079,182	2,171,063	2,091,239	787,401	943,909	449,946	5,627,626	403,979	4,894,566	1,604,469	1,536,699	423,313	393,471		
\$10,000 under \$15,000	639,208	11,149,909	602,256	10,200,601	1,892,909	1,851,774	629,479	1,345,794	471,656	8,303,593	446,579	7,673,789	1,632,292	1,599,872	464,628	887,270		
\$15,000 under \$20,000	1,276,753	44,191,535	1,172,713	33,795,991	4,356,065	4,238,953	1,266,799	9,141,861	1,555,347	40,300,390	1,074,196	31,400,326	4,138,738	4,041,556	1,147,288	8,124,884		
<b>All returns, total.....</b>	501,754	7,040,331	455,172	5,952,002	1,392,080	1,340,209	382,210	850,366	287,738	5,654,538	262,805	4,775,239	1,112,084	1,075,339	249,906	700,544		
Under \$2,000	45,429	-3,929	41,563	70,162	57,525	56,382	719	418	4,323	-37,662	2,118	32,521	15,828	14,890	89	334		
\$2,000 under \$4,000	50,707	140,288	44,573	114,376	72,094	71,176	9,927	886	4,134	13,074	2,966	7,397	17,694	16,506	—	—		
\$4,000 under \$6,000	46,100	221,967	32,577	156,007	65,237	61,752	30,387	5,201	12,577	68,524	9,587	52,860	39,929	36,848	85	231		
\$6,000 under \$8,000	47,090	317,587	41,566	256,011	93,574	89,326	36,908	16,157	17,287	121,151	13,935	76,958	53,137	44,794	7,793	2,198		
\$8,000 under \$10,000	41,954	381,804	39,321	340,518	102,219	97,080	40,868	25,691	22,721	214,366	20,775	182,668	66,446	61,909	21,635	10,993		
\$10,000 under \$12,000	30,009	330,048	26,745	287,163	91,873	85,791	26,949	24,160	18,816	207,080	15,802	168,400	77,519	72,956	15,829	9,410		
\$12,000 under \$14,000	30,568	398,684	28,406	366,249	98,562	97,193	29,080	33,139	21,030	273,848	18,952	245,551	83,239	81,880	20,061	17,320		
\$14,000 under \$16,000	31,721	472,392	30,029	418,150	97,264	94,893	30,570	44,336	22,532	336,655	21,356	294,553	85,350	82,989	21,468	25,351		
\$16,000 under \$18,000	32,265	516,585	30,596	508,695	131,324	119,614	32,056	50,258	26,300	444,821	25,553	418,882	112,728	110,998	26,091	36,605		
\$18,000 under \$20,000	25,300	424,498	21,813	393,526	90,572	90,480	22,161	40,911	20,695	393,815	20,208	364,622	88,139	88,047	20,556	36,104		
\$20,000 under \$25,000	54,682	1,210,056	53,297	1,113,520	204,232	200,562	54,323	139,850	50,125	1,109,597	48,868	1,024,826	198,327	194,743	49,766	122,529		
\$25,000 under \$30,000	28,963	792,988	27,556	679,450	116,685	116,076	28,644	102,806	28,160	772,021	26,780	660,201	115,453	113,846	27,841	99,435		
\$30,000 under \$50,000	32,474	1,163,986	30,483	944,585	129,695	127,451	184,399	32,215	32,007	1,146,311	30,101	933,308	128,911	127,556	31,748	180,588		
\$50,000 under \$100,000	6,159	4,046,615	4,948	2,232,278	24,760	24,805	6,076	16,773	5,022	377,395	4,817	217,128	24,056	23,273	5,701	84,586		
\$100,000 under \$200,000	1,079	143,149	852	64,800	4,488	4,128	1,073	46,956	1,782	135,221	803	62,428	4,387	4,048	1,016	43,493		
\$200,000 under \$500,000	214	59,729	169	26,361	102	79	214	23,278	197	54,403	158	24,106	827	765	197	21,048		
\$500,000 under \$1,000,000	28	19,136	24	3,068	100	100	28	1,788	25	16,763	25	5,880	96	76	25	6,745		
\$1,000,000 or more	12	17,745	10	6,100	30	24	12	10,702	5	7,156	3	3,050	18	15	5	3,575		
All returns, summary	128,237	278,956	105,983	268,279	180,438	165,622	37,030	5,147	11,640	-10,110	6,323	45,097	43,891	39,763	125	562		
Under \$5,000	103,043	778,762	93,791	668,795	231,231	214,693	81,779	43,205	49,402	389,563	43,058	307,207	149,143	135,184	29,477	13,193		
\$5,000 under \$10,000	79,009	996,040	72,662	873,121	244,459	233,944	73,000	83,246	52,273	661,247	46,344	569,220	205,218	198,224	47,513	40,244		
\$10,000 under \$15,000	67,854	1,175,168	65,387	1,080,615	257,168	254,027	67,216	109,568	57,100	994,972	59,527	922,788	241,757	238,646	56,492	84,545		
\$15,000 under \$20,000	123,611	3,811,405	117,349	3,061,166	480,786	471,923	122,585	609,210	117,323	3,618,865	111,553	2,930,927	472,075	463,522	116,299	561,999		

Footnotes at end of table

**Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued**

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

Size of adjusted gross income	All returns																
	Adjusted gross income less deficit			Salaries and wages			Total number of exemptions			Number of exemptions other than age or blindness			Total income tax				
	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Total number of exemptions	Number of exemptions other than age or blindness	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
																	(1)
<b>Vermont</b>																	
<b>All returns, total</b>	<b>199,175</b>	<b>2,457,145</b>	<b>177,227</b>	<b>1,977,690</b>	<b>502,975</b>	<b>480,973</b>	<b>152,180</b>	<b>295,337</b>	<b>1,817,223</b>	<b>98,055</b>	<b>1,458,529</b>	<b>375,489</b>	<b>361,534</b>	<b>82,964</b>	<b>230,650</b>		
Under \$2,000	13,681	1,775	10,818	22,372	20,398	19,421	681	16,967	11,990	1,576	6,971	8,355	8,144	31	8,916		
\$2,000 under \$4,000	19,756	54,167	16,276	40,071	32,418	29,406	2,301	18,171	20,193	7,857	16,614	19,301	17,893	1,238	13,719		
\$4,000 under \$6,000	31,049	164,451	27,882	139,440	42,391	37,544	27,658	8,669	20,464	2,830	9,727	12,081	9,509	1,228	9,949		
\$6,000 under \$8,000	30,159	207,267	28,489	188,702	78,640	74,887	20,350	7,571	70,950	10,148	64,609	41,687	38,654	1,828	10,597		
\$8,000 under \$10,000	12,368	116,113	10,710	102,464	30,165	28,301	11,592	7,068	90,022	8,542	81,413	24,338	23,124	8,756	16,388		
\$10,000 under \$12,000	14,704	147,704	13,714	134,081	33,828	32,343	13,016	13,031	78,195	6,311	68,324	24,929	23,647	6,613	40,045		
\$12,000 under \$14,000	13,887	180,062	12,490	154,886	40,701	39,746	13,768	16,967	119,322	8,693	107,297	34,046	33,968	9,055	8,916		
\$14,000 under \$16,000	12,422	147,159	10,994	156,325	39,442	38,442	11,770	18,171	101,888	9,041	129,041	36,071	34,741	4,536	13,719		
\$16,000 under \$18,000	8,548	145,877	7,631	116,289	27,877	27,163	7,963	15,790	113,471	5,974	91,116	23,942	23,184	5,949	10,597		
\$18,000 under \$20,000	9,126	171,519	8,421	147,258	30,843	30,690	8,680	8,997	152,012	7,571	131,262	28,510	28,357	7,651	16,388		
\$20,000 under \$25,000	15,140	340,863	14,081	289,756	54,592	53,385	15,062	44,997	314,458	13,171	278,618	53,130	52,197	13,816	40,045		
\$25,000 under \$30,000	8,468	229,755	7,709	188,535	30,238	29,785	8,256	8,291	225,096	3,061	184,283	30,061	29,608	8,079	33,114		
\$30,000 under \$50,000	8,947	336,488	7,231	216,283	32,291	31,597	8,895	61,046	315,510	7,094	214,932	31,303	30,609	8,339	56,137		
\$50,000 under \$100,000	1,863	122,223	1,534	64,449	7,551	7,271	1,873	30,413	110,334	1,482	61,946	7,166	6,956	1,708	26,738		
\$100,000 under \$200,000	288	36,658	218	13,530	924	846	286	12,796	32,219	209	13,097	865	802	255	11,157		
\$200,000 under \$500,000	46	11,829	25	2,449	156	135	46	4,214	10,478	24	2,284	149	130	41	3,641		
\$500,000 under \$1,000,000	5	3,236	—	36	—	13	5	1,565	1,985	—	—	—	—	3	880		
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
<b>All returns, summary</b>	<b>43,835</b>	<b>103,555</b>	<b>36,498</b>	<b>103,617</b>	<b>66,484</b>	<b>60,915</b>	<b>12,008</b>	<b>2,070</b>	<b>10,762</b>	<b>9,780</b>	<b>25,193</b>	<b>29,785</b>	<b>27,886</b>	<b>31</b>	<b>5,665</b>		
Under \$5,000	63,178	440,217	57,677	389,596	137,528	128,644	50,550	21,814	181,877	21,173	154,141	75,977	69,438	11,828	18,248		
\$5,000 under \$10,000	32,839	408,300	30,323	356,694	92,121	88,890	32,117	262,436	282,436	19,142	229,680	74,038	71,938	19,939	19,248		
\$10,000 under \$15,000	24,546	424,020	21,927	352,745	81,076	79,494	46,049	188,093	352,067	18,478	297,356	73,006	71,959	18,865	34,995		
\$15,000 under \$20,000	34,777	1,081,052	30,802	775,038	125,766	123,030	34,425	188,093	1,010,080	29,512	752,160	122,683	120,313	32,301	170,111		
<b>All returns, total</b>	<b>2,112,341</b>	<b>31,651,293</b>	<b>1,960,713</b>	<b>27,417,691</b>	<b>4,981,253</b>	<b>4,790,282</b>	<b>1,684,086</b>	<b>4,589,884</b>	<b>23,180,336</b>	<b>1,016,690</b>	<b>20,044,493</b>	<b>3,654,299</b>	<b>3,526,218</b>	<b>942,395</b>	<b>3,494,436</b>		
Under \$2,000	156,754	77,297	142,860	192,103	192,076	188,755	153	1,069	—77,269	2,113	20,872	28,120	23,909	67	825		
\$2,000 under \$4,000	190,563	557,856	174,829	483,499	286,655	267,393	39,983	3,156	87,834	27,991	68,204	90,237	78,400	1,200	11,346		
\$4,000 under \$6,000	188,706	940,751	163,692	798,685	368,322	342,814	123,590	33,467	296,510	44,509	214,066	180,430	164,400	6,669	20,704		
\$6,000 under \$8,000	226,191	1,573,760	201,451	1,395,468	367,979	335,669	104,467	108,467	282,976	42,075	242,589	144,289	138,986	10,171	27,044		
\$8,000 under \$10,000	223,123	1,994,090	209,797	1,856,200	480,960	453,401	205,578	153,510	688,361	74,120	661,397	288,110	274,828	59,565	28,009		
\$10,000 under \$12,000	136,981	1,519,780	132,025	1,434,901	369,584	361,241	134,123	126,147	996,110	84,195	921,855	298,630	293,068	93,221	58,658		
\$12,000 under \$14,000	114,082	1,488,903	106,390	1,254,330	268,904	248,343	113,216	150,139	1,030,052	77,451	813,047	228,217	210,438	76,475	85,053		
\$14,000 under \$16,000	136,399	2,042,696	129,923	1,877,600	350,401	348,570	136,509	235,584	1,180,332	77,311	1,048,949	296,546	260,536	78,398	111,346		
\$16,000 under \$18,000	95,950	1,637,570	91,042	1,500,222	257,405	251,624	98,569	208,331	1,176,076	67,514	1,112,823	323,986	300,536	68,206	123,696		
\$18,000 under \$20,000	104,825	1,982,130	99,695	1,815,300	302,056	297,524	104,826	184,836	1,516,094	70,303	1,444,930	272,999	267,399	83,219	178,952		
\$20,000 under \$25,000	187,520	4,194,093	177,045	3,774,476	572,450	566,784	186,884	277,038	3,466,523	147,688	3,199,194	523,355	512,687	134,219	446,617		
\$25,000 under \$30,000	129,943	3,965,629	124,321	3,168,049	412,518	403,673	188,997	531,391	3,253,813	113,437	2,868,777	323,664	304,819	117,491	470,731		
\$30,000 under \$50,000	176,852	6,590,486	169,190	5,751,979	592,697	583,054	176,656	1,204,267	6,114,349	157,288	5,368,236	569,578	559,939	163,926	1,085,625		
\$50,000 under \$100,000	38,299	2,444,202	33,636	1,688,565	134,951	130,349	38,124	612,082	2,265,720	31,885	1,602,453	129,408	127,677	35,306	557,625		
\$100,000 under \$200,000	5,140	687,822	4,044	347,772	19,041	17,916	5,964	61,682	616,682	3,803	328,253	18,190	17,270	4,958	20,470		
\$200,000 under \$500,000	850	232,741	670	95,261	3,090	2,769	96,146	37,882	217,882	656	93,038	2,985	2,685	793	2,519		
\$500,000 under \$1,000,000	97	64,621	74	17,247	340	298	30,284	15,467	55,467	68	16,869	280	280	63	25,519		
\$1,000,000 or more	36	56,867	29	5,816	124	105	36	30,861	47,792	28	4,591	112	95	32	25,517		
<b>All returns, summary</b>	<b>448,038</b>	<b>1,086,139</b>	<b>409,438</b>	<b>1,084,399</b>	<b>712,871</b>	<b>673,083</b>	<b>86,332</b>	<b>172,841</b>	<b>1,728,841</b>	<b>60,138</b>	<b>237,490</b>	<b>267,854</b>	<b>235,701</b>	<b>67</b>	<b>825</b>		
Under \$5,000	537,319	4,057,616	483,191	3,601,756	984,821	914,949	317,563	284,738	1,045,589	123,611	968,054	460,951	434,765	76,405	24,134		
\$5,000 under \$10,000	321,377	4,029,686	305,285	3,630,242	836,321	807,417	417,453	389,510	2,509,305	189,826	2,190,447	668,177	648,386	196,140	188,576		
\$10,000 under \$15,000	266,870	4,641,392	253,709	4,252,110	712,029	699,885	266,280	576,356	3,694,363	186,228	3,151,758	617,710	609,518	193,304	367,943		
\$15,000 under \$20,000	538,737	17,836,461	509,090	14,849,183	1,735,211	1,694,948	536,458	3,324,344	16,058,238	454,887	13,497,348	1,639,607	1,603,398	476,479	2,912,959		

Footnotes at end of table

**Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued**

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

Size of adjusted gross income	All returns										Joint returns of husbands and wives					
	Adjusted gross income less deficit		Salaries and wages		Total income tax		Number of exemptions		Total number of exemptions		Salaries and wages		Total income tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Washington</b>																
<b>All returns, total.....</b>	<b>1,683,579</b>	<b>25,418,256</b>	<b>1,496,022</b>	<b>20,999,181</b>	<b>3,950,358</b>	<b>3,763,233</b>	<b>1,317,119</b>	<b>3,886,637</b>	<b>805,253</b>	<b>18,577,994</b>	<b>697,479</b>	<b>15,083,237</b>	<b>2,803,813</b>	<b>2,671,146</b>	<b>724,455</b>	<b>3,025,369</b>
Under \$2,000	185,448	5,105	161,234	265,023	255,200	242,246	4,233	1,852	16,927	163,583	4,677	46,653	62,225	54,874	825	1,767
\$2,000 under \$4,000	166,271	462,668	155,638	415,941	207,085	199,261	45,029	2,415	9,060	136,445	12,877	13,600	39,576	31,752	—	—
\$4,000 under \$6,000	130,763	646,310	93,752	436,275	222,518	192,271	97,939	22,344	30,733	166,345	12,677	46,877	88,626	78,605	4,727	4,333
\$6,000 under \$8,000	141,786	1,002,684	129,883	905,610	234,774	218,078	129,939	67,465	27,537	166,636	37,959	166,364	98,640	90,269	15,145	1,116
\$8,000 under \$10,000	126,672	1,110,495	107,216	901,375	275,204	249,837	113,983	84,404	44,759	398,617	37,771	298,617	157,143	145,409	32,520	14,394
\$10,000 under \$12,000	91,107	984,606	84,045	868,777	218,957	214,023	89,133	87,664	34,091	373,754	32,403	319,197	107,121	106,681	32,475	21,747
\$12,000 under \$14,000	97,942	1,281,115	81,888	1,004,716	235,365	210,697	96,382	133,129	46,363	612,304	38,282	480,012	164,050	146,563	45,252	46,613
\$14,000 under \$16,000	91,945	1,362,961	81,785	1,189,205	230,633	218,066	91,262	139,037	51,972	768,301	44,149	645,689	175,906	165,537	50,989	66,407
\$16,000 under \$18,000	105,730	1,802,025	89,756	1,542,207	269,384	253,829	105,730	232,316	66,436	1,132,339	52,855	906,883	217,217	201,662	66,436	120,247
\$18,000 under \$20,000	75,180	1,432,955	68,934	1,193,405	226,526	219,170	74,802	177,773	59,440	1,134,187	53,885	949,826	205,271	197,915	59,062	128,429
\$20,000 under \$25,000	180,397	4,024,807	176,138	3,689,452	572,223	567,043	180,365	575,304	139,609	3,154,824	135,350	2,909,153	494,607	491,391	139,577	418,595
\$25,000 under \$30,000	107,216	2,938,893	101,018	2,578,394	374,387	370,461	106,185	416,203	103,865	2,842,741	98,428	2,511,912	369,842	365,916	103,086	400,548
\$30,000 under \$50,000	147,690	5,428,291	136,098	4,462,861	499,418	485,477	147,436	1,011,413	141,696	5,215,610	131,434	4,322,888	490,454	477,173	141,442	964,863
\$50,000 under \$100,000	29,521	1,947,185	24,044	1,738,601	108,241	103,533	35,219	516,533	27,735	1,897,701	23,016	1,683,470	103,703	98,995	27,531	480,108
\$100,000 under \$200,000	4,833	615,643	3,751	294,830	16,802	15,968	..	225,149	4,433	556,202	3,464	276,268	15,941	15,241	4,412	205,500
\$200,000 under \$500,000	981	272,060	754	97,830	3,308	2,924	72	25,235	62	249,011	58	10,942	3,181	2,892	109,097	109,097
\$500,000 under \$1,000,000	72	49,608	64	17,760	255	224	..	25,235	62	43,987	22	5,463	73	63	21,870	21,870
\$1,000,000 or more	25	50,845	24	5,917	78	66	25	28,260	22	43,121	22	5,463	73	22	24,086	24,086
All returns, summary																
Under \$5,000	427,304	809,077	370,658	921,732	568,327	536,443	113,320	15,565	30,696	114,893	9,027	60,253	113,105	97,050	825	1,767
\$5,000 under \$10,000	323,636	2,418,187	277,065	2,004,492	626,454	585,250	277,268	162,916	98,320	732,704	74,467	511,858	343,105	303,859	52,392	15,944
\$10,000 under \$15,000	244,181	3,059,925	217,862	2,597,143	587,889	553,793	240,337	311,658	110,740	1,422,462	98,208	1,176,362	373,151	350,730	107,693	104,635
\$15,000 under \$20,000	171,223	3,803,736	188,546	3,201,168	592,976	561,982	216,982	478,262	147,262	2,396,403	153,346	2,125,245	496,414	467,628	146,521	278,807
\$20,000 or more	470,735	15,327,331	441,891	12,274,645	1,574,712	1,545,755	469,212	2,918,237	418,235	13,939,298	392,491	11,209,520	1,478,038	1,451,879	417,024	2,624,217
<b>All returns, total.....</b>	<b>663,634</b>	<b>8,930,226</b>	<b>609,999</b>	<b>7,849,363</b>	<b>1,687,729</b>	<b>1,634,614</b>	<b>502,537</b>	<b>1,239,881</b>	<b>403,296</b>	<b>7,072,265</b>	<b>375,180</b>	<b>6,209,443</b>	<b>1,343,760</b>	<b>1,308,784</b>	<b>336,583</b>	<b>1,018,038</b>
Under \$2,000	45,416	12,691	33,385	39,173	72,940	68,054	35	204	8,576	9,721	7,591	13,428	30,822	30,822	34	163
\$2,000 under \$4,000	67,623	182,887	62,357	138,629	92,737	88,764	3,115	752	12,388	37,609	9,390	25,824	33,902	31,260	—	—
\$4,000 under \$6,000	85,459	427,446	75,849	359,315	170,774	158,790	49,711	10,605	37,735	195,926	32,187	164,154	106,732	100,503	7,269	673
\$6,000 under \$8,000	52,120	346,181	46,839	379,866	109,072	103,691	40,419	15,637	27,050	181,181	23,267	152,775	76,925	72,865	15,349	3,438
\$8,000 under \$10,000	51,755	450,309	44,077	379,659	124,882	117,816	50,112	31,006	21,046	185,876	17,170	149,876	74,314	74,314	19,403	5,359
\$10,000 under \$12,000	49,655	582,850	50,330	538,025	135,481	129,784	52,300	52,547	28,552	217,258	27,070	285,787	99,576	94,722	28,197	20,966
\$12,000 under \$14,000	49,534	646,505	46,603	597,285	154,761	152,215	48,364	60,771	36,946	481,575	35,034	445,038	135,664	133,118	35,776	37,754
\$14,000 under \$16,000	46,002	690,823	43,997	633,371	154,146	150,425	67,693	67,693	38,755	578,598	36,750	523,953	140,807	137,086	38,748	52,543
\$16,000 under \$18,000	41,781	706,472	40,985	658,602	113,703	112,134	41,781	86,403	33,704	670,529	32,908	539,905	103,627	102,666	33,704	63,818
\$18,000 under \$20,000	30,912	586,678	30,960	575,602	108,147	108,147	30,845	73,114	28,887	548,071	28,535	537,989	105,514	105,514	28,820	65,928
\$20,000 under \$25,000	62,953	1,423,587	62,133	1,325,212	196,030	193,001	62,953	208,065	55,976	1,268,675	55,156	1,181,758	185,248	182,219	55,976	178,139
\$25,000 under \$30,000	34,520	926,887	33,741	852,175	109,081	108,157	34,168	152,013	32,975	884,194	32,406	824,496	104,299	103,375	32,766	144,026
\$30,000 under \$50,000	34,330	1,204,293	32,247	1,064,869	115,617	114,544	34,196	236,482	32,779	1,149,245	31,260	1,034,096	112,816	112,141	32,645	223,058
\$50,000 under \$100,000	6,924	467,004	5,545	436,078	24,772	24,434	6,924	137,697	6,414	431,286	5,214	225,318	23,786	22,740	6,383	123,330
\$100,000 under \$200,000	1,349	178,357	1,090	83,863	4,936	4,660	1,349	62,246	1,233	160,979	994	72,203	4,711	4,476	1,233	56,072
\$200,000 under \$500,000	271	72,426	237	29,826	1,044	925	271	9,500	250	67,635	226	29,110	979	895	255	29,487
\$500,000 under \$1,000,000	25	17,404	19	2,354	69	58	25	14,224	17	2,213	17	2,213	60	53	20	7,920
\$1,000,000 or more	5	7,425	5	1,520	17	15	5	3,365	5	7,425	5	1,520	17	15	5	3,365
All returns, summary																
Under \$5,000	160,072	406,242	139,856	388,072	232,452	221,785	34,100	7,494	35,727	93,573	29,773	93,591	96,575	92,139	34	163
\$5,000 under \$10,000	142,301	1,013,273	122,651	860,987	337,503	315,330	109,292	50,711	71,068	497,335	59,832	412,467	230,081	217,625	42,021	9,470
\$10,000 under \$15,000	125,510	1,566,991	119,615	1,442,789	366,370	356,226	123,988	144,714	87,656	1,119,877	83,623	1,021,099	310,205	300,906	86,131	87,606
\$15,000 under \$20,000	95,374	1,646,330	92,860	1,559,649	291,868	290,477	125,300	195,815	79,188	1,377,854	76,674	1,311,573	274,983	272,200	79,114	153,403
\$20,000 or more	140,377	4,297,384	135,017	3,597,867	451,536	444,794	139,860	841,148	129,657	3,983,663	125,278	3,370,713	431,916	425,914	129,283	767,396

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns										Joint returns of husbands and wives					
	Number of returns		Adjusted gross income less deficit		Salaries and wages		Total income tax		Number of exemptions		Number of exemptions		Total income tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Wisconsin</b>																
All returns, total.....	1,923,298	27,505,082	1,730,836	22,965,759	4,808,708	4,556,668	1,477,922	3,687,504	969,528	20,650,701	865,925	17,300,384	3,617,305	3,443,778	870,305	2,882,808
Under \$2,000	226,987	191,821	201,300	270,623	302,104	289,956	384	1,075	15,569	-62,906	2,999	35,939	69,112	61,330	384	11,049
\$2,000 under \$4,000	192,597	575,303	176,024	509,136	252,751	238,508	71,666	4,275	13,774	37,514	10,541	36,441	58,022	53,814	—	—
\$4,000 under \$6,000	158,446	788,066	111,570	513,115	275,056	220,039	116,337	29,679	26,005	130,613	7,266	25,414	98,544	67,119	431	4,457
\$6,000 under \$8,000	156,624	1,095,636	125,834	786,792	290,608	259,211	133,246	67,633	40,170	284,840	21,298	104,235	139,540	121,832	22,663	4,441
\$8,000 under \$10,000	141,449	1,281,449	124,867	1,008,641	304,516	267,956	125,352	88,300	75,281	690,664	59,751	249,700	231,722	198,475	59,186	24,926
\$10,000 under \$12,000	118,120	1,297,467	106,292	1,101,330	254,941	235,136	108,095	119,606	45,447	494,227	42,264	423,561	153,373	141,414	41,165	27,258
\$12,000 under \$14,000	97,084	1,256,325	88,706	980,770	230,812	208,560	95,058	126,205	47,911	620,737	42,846	468,573	166,353	149,463	45,885	41,666
\$14,000 under \$16,000	108,779	1,627,747	103,534	1,408,530	297,384	292,351	106,402	176,547	71,135	1,071,101	68,873	937,766	249,314	246,834	68,758	87,155
\$16,000 under \$18,000	116,867	1,998,353	111,218	1,806,213	384,629	371,034	116,436	226,171	85,034	1,448,458	83,630	1,335,819	335,819	326,469	84,603	134,866
\$18,000 under \$20,000	109,107	1,954,604	93,759	1,557,766	362,673	347,386	103,085	224,101	74,228	1,546,835	74,228	1,207,952	315,122	315,122	81,432	158,257
\$20,000 under \$25,000	223,085	5,109,302	228,563	4,681,202	826,578	817,763	228,707	461,497	214,136	4,771,660	212,298	4,409,998	797,806	788,999	213,399	592,259
\$25,000 under \$30,000	116,901	3,173,714	115,797	2,957,200	431,997	427,771	116,743	461,497	103,451	2,809,092	102,347	2,631,598	407,615	403,389	103,293	388,731
\$30,000 under \$50,000	27,255	4,618,960	19,411	3,867,228	476,828	468,615	126,489	791,153	121,910	4,430,671	115,484	3,767,284	468,007	460,651	121,153	753,509
\$50,000 under \$100,000	24,111	1,558,870	9,825	964,886	95,825	91,864	23,773	376,403	22,751	1,470,375	20,254	936,228	49,497	49,497	22,413	349,133
\$100,000 under \$200,000	4,941	672,540	4,162	402,129	18,495	17,284	4,941	225,963	4,671	634,166	4,064	388,306	18,061	16,934	4,671	210,729
\$200,000 under \$500,000	862	237,338	71	131,179	3,234	2,988	862	93,125	779	215,518	715	123,289	3,066	2,864	779	84,335
\$500,000 under \$1,000,000	71	45,791	66	13,764	237	213	71	18,952	**	39,895	59	12,644	220	200	**	16,824
\$1,000,000 or more	12	22,096	9	5,254	40	31	12	9,090	**	17,240	8	5,079	37	29	**	7,214
All returns, summary	366,912	1,174,039	444,863	1,078,409	707,343	650,178	139,477	179,954	42,776	33,840	18,702	90,042	179,219	149,708	384	11,049
Under \$5,000	509,212	2,757,935	294,732	2,009,898	717,892	625,492	308,108	172,711	128,038	1,046,885	83,153	561,687	417,631	352,462	82,278	29,824
\$5,000 under \$10,000	273,625	3,399,829	252,015	2,805,972	648,109	603,574	259,640	331,724	129,020	3,433,414	119,368	3,111,287	451,880	420,551	120,798	106,975
\$10,000 under \$15,000	270,310	4,734,666	251,494	4,048,638	882,330	850,895	269,436	536,905	201,939	3,547,945	192,473	3,062,943	781,266	758,751	201,065	342,227
\$15,000 under \$20,000	503,260	15,438,612	487,732	13,022,842	1,853,234	1,826,529	501,261	2,628,210	467,770	14,388,618	455,229	12,274,425	1,787,309	1,762,306	485,780	2,402,733
<b>Wyoming</b>																
All returns, total.....	192,833	2,905,851	175,035	2,377,209	483,764	465,304	150,319	442,897	102,745	2,215,409	91,564	1,792,062	358,679	344,266	85,639	353,338
Under \$2,000	15,291	13,269	12,568	27,659	23,699	22,142	49	246	2,732	-26,709	1,271	8,133	10,157	8,945	37	209
\$2,000 under \$4,000	23,652	77,295	24,146	69,857	36,313	26,892	111,376	873	2,219	6,705	1,555	4,870	7,946	6,399	—	—
\$4,000 under \$6,000	20,742	101,850	18,077	83,801	46,330	44,984	13,366	2,435	6,863	35,997	6,412	37,106	21,346	21,281	43	—
\$6,000 under \$8,000	15,830	104,077	14,430	82,342	39,630	32,250	14,278	3,370	4,040	27,637	2,762	18,511	12,232	10,852	2,488	410
\$8,000 under \$10,000	6,545	58,967	4,302	39,486	17,023	14,371	5,803	3,294	3,194	28,321	2,539	21,097	11,600	9,650	2,633	723
\$10,000 under \$12,000	11,210	123,668	10,622	112,065	26,467	24,800	10,699	11,217	5,117	56,440	4,593	46,202	16,788	15,578	4,607	3,236
\$12,000 under \$14,000	11,865	152,578	10,777	134,367	28,875	27,382	11,523	14,710	7,591	97,293	6,777	84,621	22,964	21,689	7,169	7,355
\$14,000 under \$16,000	9,767	147,313	9,136	135,747	25,667	25,134	9,415	16,312	6,215	94,266	5,594	83,907	21,794	21,344	5,874	7,786
\$16,000 under \$18,000	10,311	175,265	9,916	164,137	26,908	26,034	10,252	22,332	6,304	108,767	6,012	98,388	21,536	20,804	6,381	11,403
\$18,000 under \$20,000	11,368	214,258	10,765	204,135	32,356	32,928	9,920	24,422	8,932	167,885	8,516	161,687	29,539	29,139	7,465	15,966
\$20,000 under \$25,000	21,119	467,936	19,352	408,847	72,762	70,922	20,846	64,408	18,253	405,805	17,056	361,223	68,058	66,539	17,982	52,825
\$25,000 under \$30,000	13,867	377,971	13,276	346,655	50,063	49,342	13,810	55,816	13,193	358,525	12,810	333,770	49,141	48,648	13,116	51,633
\$30,000 under \$50,000	15,145	551,509	13,245	410,342	52,896	51,355	14,981	101,265	14,393	526,194	12,831	493,489	51,695	50,155	14,239	95,235
\$50,000 under \$100,000	3,225	213,388	2,433	190,776	1,689	1,689	3,145	56,980	2,903	191,902	2,278	180,316	11,083	10,642	2,423	50,041
\$100,000 under \$200,000	690	90,915	490	29,130	1,356	1,356	686	30,290	645	84,687	464	27,954	2,279	2,133	641	31,280
\$200,000 under \$500,000	139	39,227	82	27,474	475	421	119	18,827	119	33,272	66	16,192	440	392	119	15,593
\$500,000 under \$1,000,000	22	15,180	13	6,340	73	64	122	12,642	**	12,642	**	6,197	61	55	**	6,761
\$1,000,000 or more	5	7,723	3	461	15	14	5	3,948	**	5,791	12	—	12	11	**	3,079
All returns, summary	53,365	120,744	48,643	153,969	81,026	76,814	23,255	7,795	6,233	-14,046	4,002	20,076	22,547	19,745	134	209
Under \$5,000	30,675	208,177	26,280	169,176	71,116	66,324	7,422	15,996	12,815	95,996	10,541	67,841	22,547	17,382	5,167	1,134
\$5,000 under \$10,000	27,677	343,136	26,987	306,498	96,817	93,468	28,578	33,331	15,337	193,326	13,675	164,406	49,013	46,412	14,249	13,751
\$10,000 under \$15,000	26,864	469,947	25,631	443,952	74,436	72,811	23,235	35,664	18,632	313,316	17,817	310,740	63,616	62,152	17,247	31,996
\$15,000 under \$20,000	54,232	1,763,847	48,894	1,303,614	190,367	185,479	53,636	343,684	49,528	1,618,818	45,529	1,227,541	182,769	178,575	48,942	306,248

Footnotes at end of table

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns										Joint returns of husbands and wives					
	Adjusted gross income less deficit		Salaries and wages		Total number of exemptions		Total income tax*		Number of returns		Adjusted gross income less deficit		Number of returns		Total income tax	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>APO/PO</b>																
All returns, total.....	377,032	3,294,767	374,162	3,284,979	773,095	772,627	350,551	288,930	150,097	1,813,736	150,097	1,815,409	517,408	517,104	135,845	155,060
Under \$2,000	2,870	-1,467	14,218	-41,156	-2,870	-2,870	-4,859	-87	-	-	-	-	-	-	-	-
\$2,000 under \$4,000	14,218	714,990	131,479	714,563	136,414	136,414	131,479	44,753	4,935	-27,848	4,935	-27,848	9,870	9,870	4,935	-296
\$4,000 under \$6,000	131,479	625,934	90,565	627,322	177,313	177,313	82,980	36,439	32,749	-248,106	32,749	-248,106	101,326	101,326	25,164	6,969
\$6,000 under \$8,000	50,565	450,225	50,710	449,365	176,312	176,312	19,361	19,361	45,623	405,373	45,623	404,512	171,225	171,225	38,956	14,446
\$8,000 under \$10,000	23,880	262,151	23,880	259,880	78,730	78,730	23,880	19,211	17,358	-188,604	17,358	-186,443	65,729	65,729	17,358	10,920
\$10,000 under \$12,000	11,484	147,072	11,484	149,805	32,004	32,004	11,484	11,403	11,484	-147,072	11,484	-149,805	32,004	32,004	11,484	11,403
\$12,000 under \$14,000	15,068	225,719	15,068	233,009	40,493	40,493	15,068	25,659	9,207	-138,220	9,207	-147,265	32,508	32,508	9,207	12,126
\$14,000 under \$16,000	15,175	259,304	15,175	254,898	48,451	48,451	15,175	32,876	10,048	-170,881	10,048	-167,061	41,510	41,510	10,048	17,994
\$16,000 under \$20,000	9,493	-184,312	9,493	-187,789	27,866	27,866	9,493	25,433	7,446	-143,695	7,446	-148,251	25,819	25,819	7,446	17,636
\$20,000 under \$25,000	5,543	-132,369	5,543	-136,392	18,293	18,293	5,543	20,367	5,543	-132,369	5,543	-136,392	18,293	18,293	5,543	20,367
\$25,000 under \$30,000	-197	-5,456	-197	-6,115	-394	-394	-197	-1,015	-197	-5,456	-197	-6,115	-394	-394	-197	-1,015
\$30,000 under \$50,000	5,570	193,896	5,570	191,656	16,931	16,931	5,570	37,601	4,909	-168,774	4,909	-164,822	16,270	16,270	4,909	32,807
\$50,000 under \$100,000	-753	-46,279	-753	-31,843	2,674	2,206	-753	-12,872	-577	-34,449	-577	-26,045	2,334	2,030	-577	-8,079
\$100,000 under \$200,000	-21	-2,889	-21	-1,057	-126	-126	-21	-1,000	-21	-2,889	-21	-1,057	-126	-126	-21	-1,000
\$200,000 under \$500,000	-6	-1,556	-6	-1,109	-6	-6	-6	-852	-6	-1,556	-6	-1,109	-6	-6	-6	-1,000
\$500,000 under \$1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All returns, summary																
Under \$5,000	31,144	104,118	28,274	102,652	31,144	31,144	18,915	2,590	-	-	-	-	-	-	-	-
\$5,000 under \$10,000	258,698	1,729,653	258,698	1,729,773	475,983	475,983	244,446	98,050	83,307	681,327	83,307	682,153	282,421	282,421	69,055	21,712
\$10,000 under \$15,000	44,214	538,124	44,214	540,714	126,509	126,509	44,214	46,142	33,955	409,498	33,955	413,781	109,771	109,771	33,955	28,894
\$15,000 under \$20,000	30,866	540,435	30,866	544,662	101,035	101,035	30,866	68,440	21,588	385,044	21,588	385,044	87,799	87,799	21,588	41,186
\$20,000 or more	12,090	382,438	12,090	367,173	38,424	37,956	12,090	33,707	11,247	343,936	11,247	334,431	37,417	37,113	11,247	63,268
All returns, total.....	31,625	345,724	20,429	262,608	97,376	92,030	14,163	24,133	19,261	207,341	10,606	143,223	76,132	70,786	3,575	9,248
Under \$2,000	1,780	-1,359	3	536	10,671	10,671	-	-	1,780	-1,359	3	536	10,671	10,671	-	-
\$2,000 under \$4,000	3,523	10,200	1,776	9,937	12,432	10,656	-	-	3,523	10,200	1,776	9,937	12,432	10,656	-	-
\$4,000 under \$6,000	2,223	10,867	1,776	9,038	12,434	12,434	-	-	2,223	10,867	1,776	9,937	12,432	10,656	-	-
\$6,000 under \$8,000	7,869	53,105	1,776	53,019	23,853	20,301	2,541	948	5,328	-33,636	1,776	10,803	21,312	17,760	-	-
\$8,000 under \$10,000	6,250	53,019	6,250	53,019	6,250	6,250	6,250	5,825	3,560	-42,216	3,560	-46,496	12,202	12,202	-	-
\$10,000 under \$12,000	3,560	42,216	3,560	46,496	12,202	12,202	-	-	3,560	42,216	3,560	46,496	12,202	12,202	-	-
\$12,000 under \$14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$16,000	1,019	15,983	1,019	15,983	3,057	3,057	1,019	1,282	1,019	15,983	1,019	15,983	3,057	3,057	1,019	1,282
\$16,000 under \$18,000	1,019	16,812	1,019	16,812	7,133	7,133	-	-	1,019	16,812	1,019	16,812	7,133	7,133	-	-
\$18,000 under \$20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	2,044	44,389	2,044	41,425	3,066	3,066	2,044	480	511	10,654	511	7,690	1,533	1,533	511	36
\$25,000 under \$30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$50,000	1,973	70,204	983	35,454	5,712	5,712	1,973	5,995	1,973	70,204	983	35,454	5,712	5,712	1,973	5,995
\$50,000 under \$100,000	314	26,629	314	27,019	485	485	314	859	314	26,629	314	27,019	485	485	314	859
\$100,000 under \$200,000	18	-2,070	18	-85	63	63	18	530	18	-2,070	18	-85	63	63	18	530
\$200,000 under \$500,000	4	-1,583	4	-85	18	18	4	682	4	-1,583	4	-85	18	18	4	682
\$500,000 under \$1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All returns, summary																
Under \$5,000	5,779	10,670	1,779	6,473	24,891	23,115	8,791	6,573	5,779	10,670	1,779	6,473	24,891	23,115	5,779	10,670
\$5,000 under \$10,000	15,896	115,162	9,602	72,860	40,789	37,207	15,896	21,312	15,896	115,162	9,602	72,860	40,789	37,207	15,896	115,162
\$10,000 under \$15,000	3,560	42,216	3,560	46,496	12,202	12,202	3,560	4,496	3,560	42,216	3,560	46,496	12,202	12,202	3,560	4,496
\$15,000 under \$20,000	2,038	32,795	2,038	32,795	10,190	10,190	2,038	1,282	2,038	32,795	2,038	32,795	10,190	10,190	2,038	1,282
\$20,000 or more	4,353	144,881	3,230	103,963	9,334	9,316	4,353	16,276	4,353	144,881	3,230	103,963	9,334	9,316	4,353	144,881

Footnotes at end of table

Table 5.—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

Size of adjusted gross income	All returns															
	Number of returns			Salaries and wages			Total income tax			Number of exemptions			Joint returns of husbands and wives			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
<b>U.S. Citizens Abroad<sup>1</sup></b>																
All returns, total.....	194,787	3,578,001	137,368	3,361,447	555,103	531,229	93,611	423,457	92,215	2,783,822	81,032	2,736,303	385,816	379,300	64,276	339,215
Under \$2,000	46,069	-9,611	12,829	13,834	94,363	94,096	98	130	4,460	-4,733	-	-	30,294	30,068	-	-
\$2,000 under \$4,000	12,681	38,762	4,227	6,696	25,363	21,135	98	130	4,460	-4,733	-	-	30,294	30,068	-	-
\$4,000 under \$6,000	14,401	79,607	5,373	27,608	73,797	51,035	9,600	1,663	5,374	28,105	4,800	25,744	22,069	22,067	573	7
\$6,000 under \$8,000	18,411	140,272	18,411	136,065	77,207	77,207	4,801	7,247	9,956	77,523	9,956	67,610	64,524	64,524	573	145
\$8,000 under \$10,000	11,879	103,993	11,879	126,869	35,968	35,968	7,652	1,716	7,079	61,735	7,079	89,195	31,168	31,168	7,079	1,190
\$10,000 under \$12,000	4,861	53,393	4,287	65,663	20,018	19,566	3,404	1,968	4,861	53,393	4,287	65,663	20,018	19,566	3,404	1,968
\$12,000 under \$14,000	16,063	208,159	12,885	158,282	32,296	29,120	9,535	8,941	3,350	44,299	172	9,034	13,229	10,051	3,178	3,378
\$14,000 under \$16,000	3,589	54,945	3,363	47,860	9,861	9,315	284	668	3,350	44,299	172	9,034	13,229	10,051	3,178	3,378
\$16,000 under \$18,000	3,197	54,824	3,148	48,624	9,886	9,337	3,148	1,550	3,197	54,824	3,148	48,624	9,886	9,837	3,148	1,550
\$18,000 under \$20,000	7,435	139,670	7,435	161,766	16,330	16,330	6,524	16,008	5,236	99,320	5,236	111,570	13,342	13,342	5,198	9,722
\$20,000 under \$25,000	15,767	358,888	14,194	300,467	59,771	58,371	12,867	33,560	14,440	326,726	12,867	268,318	58,644	58,644	11,541	26,214
\$25,000 under \$30,000	4,709	128,018	4,660	127,626	16,344	16,344	3,212	14,247	1,546	40,925	1,497	43,270	9,203	9,203	49	446
\$30,000 under \$50,000	18,192	744,700	18,045	763,309	59,545	57,604	16,869	105,566	17,604	722,034	17,506	735,175	57,661	55,797	16,330	104,734
\$50,000 under \$100,000	14,133	952,007	13,420	926,849	46,999	45,981	12,479	132,231	11,996	813,473	11,507	830,522	43,124	42,667	10,342	109,473
\$100,000 under \$200,000	2,961	378,784	2,814	357,875	11,918	11,918	2,728	57,782	2,669	343,506	2,559	330,427	11,214	10,961	2,498	53,830
\$200,000 under \$500,000	396	104,338	366	78,534	1,392	1,350	371	20,168	351	91,020	329	72,710	1,311	1,290	330	16,182
\$500,000 under \$1,000,000	34	23,772	26	6,774	111	99	30	7,008	36	19,899	23	7,624	104	104	33	6,421
\$1,000,000 or more	9	23,681	6	3,718	30	28	9	11,992	36	11,772	6	3,718	25	23	33	3,954
All returns, summary																
Under \$5,000	59,696	34,577	17,629	25,205	124,882	120,388	671	138	5,606	694	573	4,676	35,451	35,225	573	7
\$5,000 under \$10,000	43,545	318,645	35,090	285,885	151,795	139,112	21,480	111,119	21,263	161,936	21,262	197,873	112,604	112,602	7,652	1,335
\$10,000 under \$15,000	21,376	268,225	17,398	226,181	53,220	53,220	12,939	10,909	8,211	97,692	4,459	74,697	33,247	29,617	6,582	5,326
\$15,000 under \$20,000	13,769	242,767	13,720	236,013	29,353	29,353	9,956	18,225	8,493	154,144	8,444	160,194	23,228	23,179	8,346	11,272
\$20,000 or more	56,201	2,713,788	53,531	2,568,163	199,653	193,061	48,565	383,066	48,642	2,369,356	46,294	2,298,863	181,266	178,677	41,123	321,234

<sup>1</sup> Estimate should be used with caution because of the small number of sample returns on which it is based

<sup>2</sup> Data combined to avoid disclosure of information for specific taxpayers

<sup>3</sup> Returns filed from Army Post Office and Fleet Post Office addresses

<sup>4</sup> Returns filed by U.S. citizens living in U.S. possessions or abroad

NOTE: Detail may not add to total because of rounding





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 1978. Section 8, 1978 Forms and Instructions, provides further information about many of the items in this report. Where appropriate, a cross reference is provided to additional explanatory material found in sections 1 through 5.

## Accelerated Depreciation on Low-Income Rental Housing

See "Tax Preferences."

## Accelerated Depreciation on Other Real Property

See "Tax Preferences."

## Accelerated Depreciation on Leased Personal Property

See "Tax Preferences."

## Additional Tax for Tax Preferences (minimum tax)

This was a 15 percent tax imposed on "tax preferences subject to tax." This tax could be reduced by:

- (1) 15 percent of any 1978 net operating loss which the taxpayer could carry to a future year (this amount then to be paid as a "deferred minimum tax" for the year to which the net operating loss was carried);
- (2) "unused" portions of the credit for the elderly, the political contributions credit, the child care credit, and, beginning with 1978, the residential energy credit; the unused portion was the amount by which these credits exceeded income tax before credits reduced by the general tax credit. (See also section 3, Tax Computation and Tax Rates, for a description of the computation of this tax.)

## 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 "disability income" if the disability income was included in gross salary,
- (7) deductible losses from sales of capital assets and other property,
- (8) deductible portion of the excess of net long-term capital gain over net short-term capital loss,
- (9) excludable portion of qualified dividends (up to \$100 per taxpayer),

- (10) business net operating loss deduction,
  - (11) contributions to a self-employed retirement fund ("Keogh Plan") by the self-employed, and to individual retirement arrangements by employees or self-employed persons,
  - (12) forfeited interest penalties, incurred by persons who made premature withdrawals of funds from time savings accounts,
  - (13) alimony payments,
  - (14) exclusion of the ordinary income portion (in contrast to the amount treated as long-term capital gain) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan, taxed separately from other sources of income at the taxpayer's election, and
  - (15) beginning with 1978, deductions for certain excess costs of living abroad.
- A deficit occurred when the allowable deductions or losses exceeded gross income.

## Adjusted Gross Income Less Investment Interest

Each of these items is defined in this section. However, for a complete description of this income concept see "High-Income Returns, Taxable and Nontaxable," in section 1, Returns Filed and Sources of Income.

## Adjusted Gross Income Plus Excluded Tax Preferences

Each of these items is defined in this section. However, for a complete description of this income concept see "High-Income Returns, Taxable and Nontaxable," in section 1, Returns Filed and Sources of Income.

## Adjustments

See "Statutory Adjustments."

## 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 age 65 or more. Whether one or two exemptions were claimed, the return was considered as a return of a taxpayer age 65 or over. (See also section 4, Taxpayers Age 65 or Over; Credit for the Elderly.)

## Alimony Received

Payments received as alimony or separate maintenance were income to the person receiving them (and an adjustment to gross income for the person paying them) if the payments were:

(1) required under the terms of a decree of divorce or separation or a written instrument incident to that decree;

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

(3) paid after the decree and on a periodic basis.

#### All Other Taxes

For purposes of this report, this amount represented the sum of the self-employment tax, tax from recomputing prior-year investment credit, social security taxes on tip income, any penalty taxes on individual retirement arrangements (IRA's), and any other unspecified taxes. This was in contrast to the "other taxes" portion of the Form 1040 itself, which was composed of the taxes listed above plus the additional tax for tax preferences (minimum tax). The minimum tax is tabulated in this report as part of "total income tax" and serves as part of the requirements for determining the taxable or nontaxable classification of a return. (See also "Taxable and Nontaxable Returns" and "Total Income Tax" in this section.)

#### Alternative Computation of Tax

This method of computing income tax limited the tax rate on the first \$25,000 (first \$12,500 for married persons filing separately) of the taxable portion of the excess of net long-term capital gain over net short-term capital loss to 50 percent. (Because the alternative tax was computed at no less than 50 percent, the computation was advantageous only to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular tax computation method.) Amounts in excess of this \$25,000 (\$12,500) base were taxed at the regular rates.

Taxpayers with large amounts of taxable income which included both personal service income (wages, pensions, and the like) and net long-term capital gains could avail themselves of the "maximum tax" on this income (limiting the tax rate on personal service income to 50 percent) as well as the alternative tax on net long-term capital gains. (See also "Maximum Tax on Personal Service Income" in this section and "Alternative Tax Computation" in section 3, Tax Computation and Tax Rates.)

#### Amortization of Child Care Facilities

See "Tax Preferences."

#### Amortization of On-the-Job Training Facilities

See "Tax Preferences."

#### Amortization of Pollution Control Facilities

See "Tax Preferences."

#### Amortization of Railroad Rolling Stock

See "Tax Preferences."

#### Bad Debt Reserves

See "Tax Preferences."

#### 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 ("tax paid with return").

#### Blindness Exemptions

See "Exemptions."

#### Business Energy Investment Credit

The Energy Tax Act of 1978 provided for an additional 10 percent investment credit for business energy property acquired and placed into service or constructed after September 30, 1978. Property eligible for the energy investment credit had to have a useful life of 3 years or more and had to fall into one of the six following categories: (1) alternative energy property, (2) solar or wind energy property, (3) specifically defined energy property, (4) recycling equipment, (5) shale oil equipment, or (6) equipment for producing natural gas from geo-pressured brine. Each of these types of property was further defined by the Act. In addition, the Act specified that, in certain situations, property eligible for the energy investment credit did not qualify for the regular investment credit.

Under the law, two separate parts of the business energy investment credit were distinguished—one for solar and wind property and the other for the remaining five categories of qualifying property. For all categories of the business energy property other than solar and wind property, the credit was 10 percent of the investment in the energy property. This amount was then added to any credit computed for regular investment credit purposes and, as such, could only be used to reduce "income tax before credits." This amount is shown in the statistics as "business energy investment credit, nonrefundable portion." For solar and wind property, the credit was again 10 percent of the investment. However, this portion was not included in the regular investment credit, but rather was treated as a taxpayment used to reduce "total tax liability," which could be refunded to the taxpayer. This amount is shown in the statistics as "business energy investment credit, refundable portion." (See also section 3, Tax Computation and Tax Rates.)

Additional information on the business energy investment credit will be available from Statistics of Income—1978, Sole Proprietorship Returns.

#### Business or Profession Net Profit or Loss

This source of income was reported by individuals who were sole proprietors of a non-farm 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 deduction of net operating losses from other years was not considered a business expense, but was offset, instead, against "other income" on the proprietor's income tax return.

Information on business receipts and expenditures can be found in Statistics of Income—Sole Proprietorship 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 reported these distributions on the supporting schedule used for this type of income (Schedule D, Capital Gains and Losses). However, if the taxpayers did not need Schedule D to report any other gains or losses or to compute the alternative tax, they then entered 50 percent of the capital gain distributions directly on line 15, page 1 of Form 1040.

For purposes of this report, "capital gain distributions reported on Form 1040" are tabulated as part of "sales of capital assets" and are reflected in the long-term capital gain and loss and net capital gain and loss data. (See also "Sales of Capital Assets" in this section.)

Capital Gains and Losses

See "Sales of Capital Assets."

Capital Loss Carryover

See "Sales of Capital Assets."

Casualty and Theft Loss, Net

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. While this deduction is shown separately in this report, it is also tabulated as a part of "miscellaneous deductions."

Child Care Credit

This credit was claimed by taxpayers who incurred expenses for the care of dependent children under age 15 (or other dependents or spouses who were disabled) while these taxpayers were working. Qualifying expenses included both those for services performed within the home (such as for babysitters, maids, and cooks) and, in the case of children under age 15, services outside the home, such as those performed by day-care centers or nursery schools.

The actual credit equalled 20 percent of the smallest of the following three amounts:

- (1) total qualifying expenses, as described above;
- (2) earned income while these expenses were being incurred; for this purpose, "earned income" meant salaries, wages, tips, and other employee compensation plus net earnings from self-employment. In the case of a married couple, neither of whom was disabled, the lower of the two earned incomes had to be used; couples with only one earned income, or who did not file a joint return, did not qualify for the credit unless one spouse was a full-time student at an educational institution during each of 5 calendar months during the tax year;

(3) \$2,000 (\$4,000 if the expenses incurred were for care of two or more qualifying dependents).

The child care credit was not refundable and was limited to income tax before credits minus the general tax credit, credit for the elderly, foreign tax credit, investment credit, work incentive (WIN) credit, and contributions to candidates credit.

Contributions Deduction

Contributions deductible from adjusted gross income were gifts, in the form of cash or property, to (a) organizations created in the United States or its possessions, or under its laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, (b) veteran's organizations, and (c) 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 assets which had 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. (Contributions subject to the 20 percent rule could not be carried over.) Therefore, in addition to contributions made in 1978, the statistics also include amounts carried over from 1973-1977 that were within the current year's percentage limitations.

Contributions to Candidates Credit

An individual taxpayer was allowed to take a credit against income tax for political contributions paid during the 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. The credit equalled 50 percent of the amount contributed, limited to \$25 (\$50 on a joint return).

In lieu of the credit, a taxpayer could elect to take an itemized deduction for the full amount of any political contributions made, limited to \$100 (\$200 on a joint return). The contribution was reported as a "miscellaneous" deduction (rather than a "contribution") on Schedule A and was tabulated as part of "miscellaneous deductions" for this report.

Credit for Tax on Certain 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 nonhighway purposes or by local transit systems, (3) lubricating oil used for nonhighway purposes, and (4) specified fuels which were either used for certain purposes other than the purpose for which they were sold, or resold during the taxable year. These taxes could be applied as a credit to reduce the income tax liability when the return was filed (with any amount in excess of the tax liability refunded) 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 for the Elderly

The credit for the elderly was available to all taxpayers age 65 or over (within certain income limitations) and to those taxpayers under age 65 who received a taxable pension or annuity from a public retirement system (also within certain income limitations). The credit equalled 15 percent of the taxpayer's income, the amount of which was determined under one set of rules for taxpayers age 65 or over and under another set of rules for government retirees under age 65 and their spouses. A governmental retiree (under age 65) whose spouse was 65 or older could use whichever set of rules resulted in the larger credit.

See section 4, Taxpayers Age 65 or Over; Credit for the Elderly, for a more complete description of, and the data on, the credit for the elderly.

Credit on 1979 Estimated Tax

This credit was part of the overpayment on 1978 tax which taxpayers specifically requested to be credited to their estimated tax for 1979. (See also "Overpayment" in this section.)

Deduction for Expense of Living Abroad

In order to give U.S. citizens living and working abroad equitable tax treatment with those individuals working in the United States, a statutory adjustment to gross income for an employee's excess cost of living abroad was provided for by the Foreign Earned Income Act of 1978. The deduction was limited, in general, to the individual's earned income from sources outside the United States. The amount of the deduction was the sum of the following qualified amounts: (1) cost-of-living differential, (2) housing expenses, (3) schooling expenses, (4) home leave travel expenses, (5) a limited hardship area deduction, and (6) in certain instances, maintenance for a separate household. (See also "Income Earned Abroad" in this section and in section 1, Returns Filed and Sources of Income.)

Dependent Exemptions

See "Exemptions."

Dependents With Unearned Income

An individual who could be claimed as a dependent by another taxpayer had to file a tax return if he or she had unearned income (such as interest, dividends, or capital gains) in excess of \$750. In addition, as a result of the Tax Reduction and Simplification Act of 1977, these taxpayers were required to itemize their deductions, even if the total amount of deductions was less than the appropriate zero bracket amount. (This was in contrast to most other taxpayers who could itemize their deductions only if the total itemized deductions exceeded their zero bracket amount.) If these taxpayers also had earned income (such as wages), they could substitute the earned income, if larger, for the amount of itemized deductions; the amount of any earned income substituted, however, was limited to the zero bracket amount. For purposes of the statistics, those returns with earned income equal to or greater than the zero bracket amount were tabulated as "zero bracket amount only" returns. Those returns with earned income less than the zero bracket amount were tabulated as returns with itemized deductions, with any specified itemized deductions tabulated as reported by the taxpayer and any earned income used tabulated as part of "miscellaneous deductions." (See also section 2, Deductions and Exemptions.)

Depletion

See "Tax Preferences."

Disability Income Exclusion

The disability income exclusion (formerly the "sick pay exclusion") was available only to taxpayers who retired on disability before age 65, who had not reached age 65 before the close of the taxable year, and who were totally and permanently disabled upon retirement. The maximum exclusion was figured at a weekly rate of \$100. However, if the taxpayer's adjusted gross income, before this exclusion, exceeded \$15,000, the excess reduced the amount of the exclusion dollar-for-dollar. Thus, the exclusion was eliminated entirely for taxpayers whose adjusted gross incomes exceeded \$20,200 (\$25,400 in the case of a married couple, where both spouses were eligible for the exclusion).

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 their respective dividend income. For an explanation of eligible dividends, see "Domestic and Foreign Dividends Received" in this section.

Dividends in Adjusted Gross Income

Total domestic and foreign dividends less the dividend exclusion equalled dividends in adjusted gross income. (See also "Domestic and Foreign Dividends Received" and "Dividend Exclusion" in this section.)

Domestic and Foreign Dividends Received

Domestic and foreign dividends received consisted of:

(1) dividends eligible for the dividend exclusion, which were dividends received from domestic corporations, either directly or indirectly (e.g., as a beneficiary of income from estates or trusts, or as a partner for his or her distributive share of partnership profits); and

(2) dividends not eligible for the dividend exclusion, which were dividends received from foreign corporations, tax-exempt farmers' cooperatives, real estate investment trusts, and 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, nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Taxpayers were also instructed to exclude 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 cooperative organizations.

Earned Income Credit

The Tax Reduction Act of 1975 provided for an "earned income credit," available for Tax Year 1975 to low-income workers who maintained a household and had dependent children whom they claimed as exemptions. This credit was based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment, and was intended to offset the impact of social security taxes on low-income individuals and to encourage them to obtain employment. The Tax Reform

Act of 1976 subsequently continued the earned income credit for Tax Years 1976 and 1977 and liberalized the requirements for claiming the credit. The Tax Reduction and Simplification Act of 1977 extended the earned income credit through taxable years ending in 1978.

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

Taxpayers who met the following five conditions were eligible to claim the earned income credit:

- (1) had less than \$8,000 of adjusted gross income or earned income, whichever was larger,
- (2) maintained a household which was the principal place of abode for the taxpayer and either a child who was under 19 years of age or was a full-time student, or a dependent child who was disabled,
- (3) were not entitled to exclude from gross income any amount of income earned from sources outside the United States or from sources within U.S. possessions,
- (4) had a taxable year that represented a full 12 months, and
- (5) filed a joint return if married.

The earned income credit was unique in that it could result in a refund to the extent it was not used to offset the income tax liability. Thus, even if an individual was not otherwise required to file a return, it was to his or her benefit to do so and to claim the earned income credit. See section 3, Tax Computation and Tax Rates, for a further discussion of, and the data on, the earned income credit.

#### Estate or Trust Net Income or Loss

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

Also included was the beneficiaries' share of any accumulation distribution made in the current year by the fiduciary of a complex trust for income accumulated in prior tax years. Beneficiaries' share of these distributions was reduced by their share of depletion and depreciation deductions before reporting the net amount as part of adjusted gross income.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets and other property. Such income (which made up the largest portion of income from an estate or trust) was included on the tax return on the separate lines provided for these income types and was not identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust which, for its last tax year, (a) still had a net operating loss carryover or a capital loss carryover, or (b) had deductions (other than those for exemptions and charitable contributions) in excess of gross income.

Additional information on estate or trust income can be found for selected years in Statistics of Income—Fiduciary Income Tax Returns.

#### Estimated Tax Payments

These payments, summarized on the individual income tax return, were paid quarterly based on the 1978 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 1977 tax liability.

#### Excess Itemized Deductions

This deduction concept represented the amount by which total itemized deductions exceeded the zero bracket amount. (See also "Form of Deduction," "Total Itemized Deductions," and "Zero Bracket Amount" in this section and "Itemized Deductions" in section 2, Deductions and Exemptions.)

#### Excess Social Security Taxes Withheld

For 1978, if the total social security (FICA) tax withheld was greater than \$1,070.85 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. Any amount in excess of tax liability was refundable. In the case of a joint return, the credit was computed separately for each taxpayer.

#### 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 spouse's exemption could be claimed on that return only if that 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 being age 65 or over or blind, or both.

Exemptions were also allowed for qualified dependents. In general, an individual qualified as a dependent if that person had gross income less than \$750 (\$750 or more if in category (2) below), received more than half his or her support from the taxpayer, was related to the taxpayer (such as a son, daughter, parent), or lived in the taxpayer's home as a member of the household for the whole year.

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

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

(2) dependent children with unearned income of \$750 or more (dividends, interest, capital gains, and the like), and

(3) dependent children under 19 years of age or students regardless of age who either (a) were required to file a return because their gross income was \$2,950 or more, or (b) had gross income of less than \$2,950, all of it earned income, and filed a return only 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. (See also section 2, Deductions and Exemptions.)

#### Expanded Income

This amount was obtained by adding together "adjusted gross income" and "tax preferences excluded from adjusted gross income" and then subtracting "investment interest." Each of these terms is explained separately in this section. However, for a further explanation of expanded income, see "High-Income Returns, Taxable and Nontaxable" in section 1, Returns Filed and Sources of Income.

#### Farm Net Profit or Loss

This source of income 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 (except poultry) held for breeding purposes, of unharvested crops sold with the land (when the land was held for a period which qualified it for long-term capital gains treatment), and of other farmland, all of which were reported on the separate schedule for sales of property, Form 4797, 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—Sole Proprietorship Returns.

#### Foreign Tax Credit

A credit against income tax was permitted for foreign taxes paid. The credit was for the income and profits taxes paid to foreign countries or U.S. possessions 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 foreign taxes paid. In addition, the credit was further limited to income tax before credits minus the general tax credit and the credit for the elderly. Amounts in excess of this limitation could be carried back 2 years and the remainder carried forward 5 years for use in computing the credit for these years.

Additional information is available periodically from Supplemental Report, Statistics of Income—International Income and Taxes, Foreign Income and Taxes on Individual Income Tax Returns.

#### Form of Deduction

For purposes of this classification, returns were categorized into one of three groups: those with nonbusiness itemized deductions, those with a zero bracket amount only (known as standard deduction returns for 1976 and prior years), and those with no deductions. For a return to fall into either of the first two groups, there had to be positive adjusted gross income and in the case of the zero bracket amount only returns, adjusted gross income had to exceed the exemption amount. The reason adjusted gross income had to exceed the exemption amount was that the exemption amount was subtracted from adjusted gross income first, before the zero bracket amount; the zero bracket amount, no longer a deduction from adjusted gross income, was actually the first portion of taxable income, the amount "taxed" at the first, or zero percent, tax rate. Returns in the third group, those with neither itemized deductions nor zero bracket amount only, were either (1) deficit or "breakeven" returns, since there was no income from which to subtract any deductions, or (2) returns with no itemized deductions and with adjusted gross income less than the exemption amount. (See also section 2, Deductions and Exemptions.)

#### Fully Taxable Pensions and Annuities

See "Pensions and Annuities."

#### Fully Taxable Pensions and Annuities Reported on Form 1040

See "Pensions and Annuities."

#### General Tax Credit

This credit against income tax was available to all taxpayers with a "tax generated." Except for married persons filing separate returns, the credit equaled the larger of:

(1) the personal exemption credit, equal to \$35 multiplied by the number of exemptions, including those for age and blindness; or

(2) the taxable income credit, equal to 2 percent of taxable income reduced by the appropriate zero bracket amount, but never more than \$180.

Married persons filing separately could only use the personal exemption method of computing this credit.

The Tax Reduction and Simplification Act of 1977 extended the general tax credit through taxable years ending in 1978 and required the general tax credit to be incorporated into the tax tables, thereby eliminating the need for many taxpayers to make this computation. Those taxpayers ineligible to use the tax tables, however, were still required to compute their own general tax credit.

For purposes of the statistics, the general tax credit is shown for all returns with a "tax generated" even if it was not actually computed by the taxpayer. The amount of the general tax credit was, however, limited, on a return-by-return basis, to the amount of "tax generated."

#### 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 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; children of the taxpayer did not have to be dependents, but did have to reside in the same household as 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 lower amount of tax due than would have resulted if the taxpayers had computed their tax using the regular tax computation method. 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 the 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 one-fifth of such income. "Adjusted taxable income" (taxable income for the computation year), from which the averageable income was derived, covered all income except "excess community property income" and certain amounts received by owner employees (see the instructions for Schedule G in section 8, 1978 Forms and Instructions, for definitions). "Base period income" included taxable income and income earned outside the United States or within U.S. possessions which had been excluded from taxation under sections 911 and 931 of the Internal Revenue Code.

#### Income Earned Abroad

A U.S. citizen who was a bona fide resident of a foreign country could choose one of three methods to reduce U.S. taxable income. All three methods were related to earned income received by the taxpayer while living abroad. (See also "Changes in Law" and section 1, Returns Filed and Sources of Income.)

The first method involved the use of an adjustment to gross income for certain expenses incurred while living abroad. This adjustment was introduced by the Foreign Earned Income Act of 1978. (See "Deduction for Expense of Living Abroad" in this section.)

The second method allowed a taxpayer who resided in a "camp" established by an employer in a "hardship" area to exclude up to \$20,000 of earned income from gross income. A taxpayer who lived in a camp for the entire year could use the full exclusion amount; otherwise, the amount was determined on a prorated basis according to the number of days during the year which the taxpayer lived in the camp. This "hardship area deduction" was also introduced by the Foreign Earned Income Act of 1978.

The third method available was for a taxpayer to exempt up to \$15,000 (\$20,000 for an employee of a tax-exempt domestic charity) of foreign earned income from gross income. A taxpayer who lived abroad for the entire year could use the full exemption amount; otherwise, the exempt portion was prorated based on the number of days the taxpayer lived abroad. An election to use this method to reduce U.S. taxable income also required the use of a special tax computation procedure. For more information on this tax computation method, see "Tax on Partially Tax-Exempt Income" in this section.

Earned income was defined as wages, salaries, professional fees, and other compensation for personal services actually rendered. It did not include dividends, capital gains, or interest. Earned income paid to U.S. citizens by the U.S. Government was not tax-exempt, nor were pensions or annuities tax-exempt if attributable to employer contributions made for services rendered outside the United States.

Additional information is available periodically from the Supplemental Report, Statistics of Income—International Income and Taxes, Foreign Income and Taxes on Individual Income Tax Returns.

#### Income Subject to Tax

For taxpayers using the regular, alternative, or maximum tax computation methods, income subject to tax was the same as taxable income (adjusted gross income less the personal exemption amount and excess itemized deductions). For taxpayers using the income averaging method, income subject to tax was a reduced amount of taxable income especially computed for the statistics by working backwards from the tax itself. For those returns with tax on partially tax-exempt income, income subject to tax was also computed by working backwards from the tax figure, but it could

have been either greater than or less than the actual taxable income depending on whether the taxpayer used the maximum or alternative methods as well. (See also section 3, Tax Computation and Tax Rates.)

#### Income Tax After Credits

Income tax after credits was equal to "income tax before credits" minus the general tax credit, credit for the elderly, investment tax credit, foreign tax credit, work incentive (WIN) credit, contributions to candidates credit, new jobs credit, child care credit, residential energy credit, any other credits, and, for purposes of this report, to the extent that it did not result in a negative amount, the earned income credit. The portion of the earned income credit which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits."

#### Income Tax Before Credits

This amount consisted of two components: "tax generated" and "taxes from special computations." Generally, "tax generated" was the tax liability computed on current year "tax table income" or "taxable income" based on:

- (1) the regular tax, whether derived from the tax tables or tax rate schedules,
- (2) the alternative tax on net long-term capital gains,
- (3) the income averaging tax,
- (4) the maximum tax on personal service income, or
- (5) the tax on partially tax-exempt income earned abroad.

"Taxes from special computations" generally were related either to prior-year income or to income that had been excluded from adjusted gross income. As a result, it was possible for a taxpayer to have "income tax before credits" without having "taxable income" (or "tax table income").

#### Income Tax Withheld

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

In addition to income tax withheld on salaries, as reported on Form W-2, tax withheld from pensions and annuities, as reported on Form W-2P, was included in this amount. Beginning with Tax Year 1977, tax withheld on certain gambling winnings, as reported on Form W-2G, was also included.

#### Individual Retirement Arrangement

For taxable years beginning after December 31, 1974, an individual who was not covered by a qualified private or governmental retirement plan was able to set up an individual retirement arrangement (IRA) (a) at a bank or other qualified financial institution, (b) by investing directly in individual annuity contracts issued by an insurance company, or (c) by investing in special retirement bonds issued by the Federal Government. Contributions to such a plan, which were limited to the lesser of \$1,500 or 15 percent of the individual's earned income (wages, salaries, and net earnings from self-employment), could be deducted from the employee's gross income arriving at adjusted gross income. Taxpayers could not start withdrawing funds from the account until they reached age 59 1/2 and had to start doing so

upon reaching age 70 1/2. Penalty taxes were assessed in the event the taxpayer failed to comply with these limitations.

The Tax Reform Act of 1976 provided for the establishment of an IRA (separate from that of the working spouse) for a nonworking spouse, effective for 1977. The total deduction from gross income in this instance was limited to the smallest of (a) \$1,750, (b) 15 percent of the working spouse's earned income, or (c) twice the smaller amount contributed to either spouse's IRA (thus making it advantageous to contribute the same amount to each IRA).

#### Intangible Drilling Costs

See "Tax Preferences."

#### Interest Paid

Interest paid on personal debts, mortgages, bank loans, and installment purchases of real or personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. The amounts deductible as interest expense included "investment interest" (that amount paid or accrued on indebtedness incurred, or continued, to purchase or carry property held for investment) as reported on Form 4952, subject to the limitations prescribed in the law. Interest relating to business, royalty, and rental income was deducted directly from these items and was, therefore, not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract, certain unstated amounts of interest as provided in Code section 483, and finance charges.

#### Interest Received

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, and savings accounts. Taxpayers were also instructed to include 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. Such interest was tax-exempt and, therefore, did not have to be reported on the tax return.

#### Investment Credit

This tax credit was based on a percentage of the "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 the qualified investment as provided for by the Tax Reduction Act of 1975. The Tax Reform Act of 1976 extended this 10 percent rate through 1980. Before January 22, 1975, the credit was, in general, 7 percent.

The cost of the property determined the taxpayer's qualified investment, which was an amount that took into account the length of the property's intended life and whether the property was new or used. Small Business Corporations and partnerships were eligible for the credit, although the credit itself was claimed not by these entities but by the shareholders and partners, respectively, on their individual income tax returns. There were also limitations on the credit itself, for the most part dependent on the presence or size of income tax (excluding the penalty

taxes on self-employed, or Keogh, plans and the special income averaging tax), reduced by the foreign tax credit and the credit for the elderly. 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.

The Energy Tax Act of 1978 allowed taxpayers to claim a refundable investment credit for solar and wind property and a nonrefundable energy investment credit for certain other types of energy property. This was in addition to the regular investment credit if the energy property also qualified as regular investment credit property. The nonrefundable credit was reported and tabulated as part of the regular investment credit, while the refundable portion was reported and tabulated as a taxpayment. (See also "Business Energy Investment Credit" in this section.)

#### Investment Interest

This was an amount computed for the statistics on all returns, as required by 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). However, since investment income varied according to the income concept tabulated, the amount of investment interest expense varied as well. 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 the portion of the excess of net long-term capital gains over net short-term capital losses included in adjusted gross income were used as the basis for computing investment interest expenses. However, for those income concepts which included tax preferences (adjusted gross income plus excluded tax preferences and expanded income), dividends before exclusion and the full amount of net long-term capital gains over net short-term capital losses were used. A step-by-step description of the computation of investment interest as well as a full explanation of the income concepts used is shown under "High-Income Returns, Taxable and Nontaxable" in section 1, Returns Filed and Sources of Income.

#### Itemized Deductions

See "Total Itemized Deductions."

#### Itemized Deductions Tax Preference

See "Tax Preferences."

#### Joint Returns of Husbands and Wives

These were returns of married taxpayers claiming the joint return filing status. The combined income of each spouse had to be reported on this return.

#### Marital Status

The five marital status classifications were:

- (1) joint returns of husbands and wives,
- (2) separate returns of husbands and wives,
- (3) returns of heads of households,
- (4) returns of surviving spouses, and
- (5) returns of single persons not heads of households or surviving spouses.

Marital status was usually determined as of the last day of the taxable 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 taxpayer was considered to be unmarried for the entire year. Each of the above classifications is defined under separate heading in this section.



Maximum and Alternative Tax Computation

See "Maximum Tax on Personal Service Income."

Maximum and Regular Tax Computation

See "Maximum Tax on Personal Service Income."

Maximum Tax on Personal Service Income

"Tax generated" was usually computed by applying to taxable income graduated tax rates ranging from 0 to 70 percent. However, taxpayers with large amounts of "personal service income" could elect to limit the top tax rate on such income to a maximum of 50 percent. This was done by splitting taxable income into "personal service" and "other" taxable income. The graduated regular rates up to 50 percent were applied to personal service taxable income; the 50 percent limitation was applied to amounts which would have been subject to rates higher than 50 percent. 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.

"Personal service 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 income-producing factors, up to 30 percent of net profit was considered earned income. Net proceeds from the sales of property created by the taxpayer were also considered earned income. Beginning with 1977, pensions, annuities, and other deferred compensation for personal services rendered in the past could also be included. "Personal service net income" was personal service income as here defined less allowable deductions and expenses.

Personal service net income was used to determine "personal service taxable income." Taxable income was multiplied by the ratio of personal service net income to adjusted gross income. The result (limited to the amount of taxable income) was then subject to reduction by the "tax preference offset," the total amount of tax preferences reported on Form 4625 (see "Tax Preferences" in this section). "Personal service taxable income," then, was the result of applying an earnings ratio to taxable income and then subtracting from that result those items which had already received special tax treatment, namely the tax preferences.

The part of taxable income which was not personal service taxable income was "other taxable income." Other taxable income, in turn, consisted of "other taxable income subject to regular rates" and "other taxable income subject to the capital gains rate."

Tax generated was the sum of tax on personal service taxable income, computed as described in the first paragraph, plus the tax on "other taxable income." Except for taxpayers using the capital gains rate of the alternative tax computation, the tax on "other taxable income" was the regular tax on taxable income less the regular tax on personal service taxable income. For taxpayers electing the alternative tax computation, the tax on "other taxable income" was the alternative tax on capital gains plus the regular tax on taxable income less the regular tax on the sum of personal service taxable income and taxable income from long-term capital gains.

The maximum tax computation was not available to married persons filing separate returns or to taxpayers electing income averaging. (See also "Alternative Computation of Tax" in this section.)

Medical and Dental Expense Deduction

In general, medical and dental expenses could be claimed as itemized deductions to the extent that they exceeded 3 percent of adjusted gross income. Expenditures considered for this deduction were the actual amounts paid during the tax year for health care of the taxpayer, spouse, dependents, and any other person who, except for the fact that he or she had \$750 or more of gross income or filed a joint return with his or her spouse, could be claimed as a dependent. Amounts paid for drugs and medicines were included in medical expenses only to the extent that they exceeded 1 percent of adjusted gross income.

Any insurance payment, received on account of medical expenses incurred, reduced the cost which could be considered as medical expenses actually paid by the taxpayer. However, one-half of 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 of the cost plus any excess over \$150 was subject to the 3 percent limitation.

Minimum Tax

See "Additional Tax for Tax Preferences."

Miscellaneous Deductions

Included in the statistics were all specified nonbusiness deductions from adjusted gross income for which separate categories were not provided on the return form plus personal casualty and theft losses.

On the return form, miscellaneous deductions included 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); fees paid for the preparation of a tax return; allowable expenses of an employee in connection with the employer's business; and up to \$100 (\$200 for a joint return) of contributions to candidates for public office.

Casualty and theft losses, while shown as a separate category on the return form, were included as "miscellaneous deductions" for the statistics. (See also "Casualty and Theft Loss, Net" in this section.)

For purposes of the statistics, miscellaneous deductions also includes any amount of earned income substituted for itemized deductions by taxpayers who qualified as "dependents with unearned income." (See "Dependents with Unearned Income" in this section.)

New Jobs Credit

The new jobs credit, provided for by the Tax Reduction and Simplification Act of 1977, was designed to encourage businesses to hire additional employees. The credit for years beginning in 1978 was 50 percent of the excess of the total unemployment insurance wages (FUTA) paid during Calendar Year 1978 over 102 percent of the total FUTA wages paid during 1977. For purposes of this computation, the maximum FUTA wages were \$4,200. Sole proprietors claiming this credit had to reduce their deduction for wage and salary expense by the amount of the credit.

Employers were also allowed to take an additional credit of 10 percent of the first \$4,200 of FUTA wages paid to each handicapped employee referred to the employer upon completion of a vocational rehabilitation program. Only wages paid during the 1-year period beginning when the employee was first paid FUTA wages were taken into account in computing the 10 percent credit. The credit was limited to one-fifth of the amount of the regular 50 percent credit which was available without regard to the \$100,000 limitation.

The total amount of the credit could not exceed (1) 50 percent of the increase in total wages paid for the year over 105 percent of the total wages paid in the previous year; (2) 25 percent of the current-year FUTA wages; (3) \$100,000; and (4) income tax (excluding the penalty taxes on self-employed, or Keogh, plans and the special income averaging tax) after reduction by all tax credits except the residential energy credit. Any excess credit, however, could be carried back to the 3 preceding tax years and the remainder carried forward to the 7 succeeding tax years.

Partnerships, Small Business Corporations, and estates and trusts computed the credit at the entity level and passed it through to be claimed by the partner, shareholder, etc. The amount of the credit allowed to the individual was limited to the individual's proportionate part of the income tax allocable to the interest in the entity.

#### Other Income

Included here were such 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, in general, only those statutory credits which were used to offset income tax and could not be identified as credit for the elderly, child care, investment, work incentive (WITN), foreign tax, new jobs, contributions to candidates credits, or residential energy credit. Other tax credits, to the extent that they were in excess of total tax and were refundable, were tabulated as part of "other taxpayments."

#### Other Taxpayments

"Other taxpayments" included the credit from a regulated investment company for tax it paid on undistributed capital gain dividends, the "throwback tax credit" allowed trust beneficiaries for certain taxes previously paid by the trust, and any other unidentified amounts that could not be allocated to excess social security taxes withheld or credit for tax on gasoline, fuel, and oil. Other tax credits, to the extent that they were in excess of total tax and were refundable, were also tabulated as other taxpayments.

#### Overpayment

An overpayment of tax occurred when the "taxpayments" exceeded "total tax liability." 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. (See also "Credit on 1979 Estimated Tax" and "Refund" in this section and "Overpayment and Tax Due" in section 3, Tax Computation and Tax Rates.)

#### Partnership Net Profit or Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or unincorporated association. The taxpayer's profit or loss shown was the share only of the ordinary income or loss of the enterprise together with payments 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.

Beginning with 1976, an "at risk" limitation was introduced on a partner's deductible losses that were attributable to certain partnership "tax shelter" activities to which a partner contributed cash or property. In general, losses were allowed only to the extent of the aggregate amount the partner had "at risk" in the activity at the close of the year. (The amount "at risk" was the partner's cash or property investment or amounts borrowed for which the partner was personally liable or which was secured by property other than the amount the partner had invested.) The amount "at risk" was reduced by the losses deducted; however, a loss in excess of the "at risk" amount could be carried over for possible use in the following year.

Partnership net profit or net loss, as shown in this report, did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, interest on tax-free covenant bonds, and shares of specially allocated income or loss, even when these amounts were received through a partnership. Such income was included on the tax return on the separate lines provided for these income types. Deductions for which there were separate lines on the return were similarly excluded from partnership net profit or net loss.

Additional information for partnerships can be found in Statistics of Income—Partnership Returns.

#### Payment with Request for Extension of Filing Time

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

#### Payments to an Individual Retirement Arrangement

See "Individual Retirement Arrangement."

#### Penalty Taxes on Individual Retirement Arrangements

A taxpayer could start withdrawing funds from an arrangement after reaching age 59 1/2, and had to start doing so after reaching age 70 1/2. Withdrawals prior to reaching age 59 1/2 were subject to a penalty tax equal to 10 percent of the premature distribution. Failure to withdraw funds after reaching age 70 1/2 resulted in the taxpayer's paying a 50 percent excise tax on the amount by which the minimum required distribution exceeded the distributions actually received by the individual during the year. Contributions to the retirement arrangement in excess of the legal limitation for the year (15 percent of earned income; \$1,500 maximum) were subject to an excise tax equal to 6 percent of the excess contribution. (See also "Individual Retirement Arrangement" in this section.)

Pensions and Annuities

Generally, pensions represented periodic income received after retirement and made in consideration of past services with an employer, while annuities were income payable at stated intervals in consideration of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a noncontributory plan) by contributions of the employer.

Since a noncontributory 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 17, "Fully taxable pensions and annuities," of Form 1040 rather than on Schedule E, Supplemental Income Schedule, which was used to report amounts received from a contributory pension.

For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution. (In the case of a survivor-beneficiary of a deceased employee, a "death benefit exclusion" of up to \$5,000 could be excluded, in addition to the deceased employee's contribution.) The entire amount of pension received for the year was reported on the supplemental income schedule (Schedule E, Form 1040), with the taxable portion shown separately and carried forward to line 18 of Form 1040, and included under the heading "Pensions, annuities, rents, royalties, partnerships, estates and trusts, etc." 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).

Receipts from individually purchased annuities were usually prorated into taxable and nontaxable portions, since the taxpayer could expect to receive more than the cost, but not within 3 years.

Personal Exemption Credit

See "General Tax Credit."

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 1978 tax liability to be applied to the Presidential Election Campaign Fund. This designation could be made by checking the appropriate box on Form 1040 or Short Form 1040A. The election did not affect the size of the taxpayer's tax liability for the year.

Refund

A refund of tax included all overpayments not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment" in this section.)

Regular Tax Computation

Typically, the taxpayer, in determining "tax generated," first computed tax table or taxable income. Depending on marital status, the taxpayer then applied rates from one of four tax rate schedules to compute the tax. In some instances, the taxpayer used the equivalent tax table or requested the Internal Revenue Service to compute the tax. Returns of such taxpayers are also classified under the regular tax computation method. (See also section 3, Tax Computation and Tax Rates.)

Rent Net Income or Loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rents amounts for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor services, and any other allowable expenses related to the rented property. Rental income from farming operations conducted solely by the tenant without material participation of the landowner were also included here.

Residential Energy Credit

In order to reduce energy consumption and to encourage the development and use of alternative energy sources, a residential energy credit was provided for by the Energy Tax Act of 1978. The credit was actually made up of two separate parts, one based on qualified "energy conservation expenditures" and the other on qualified "renewable energy source expenditures," with different requirements for each type of credit. The entire residential energy credit was available for qualified items installed in or on the taxpayer's principal residence from April 20, 1977, through December 31, 1985. However, the credit could not be claimed for any taxable year beginning before January 1, 1978; therefore, it was first available for use on 1978 tax returns. A maximum amount was specified for each part of the credit, although a minimum \$10 amount for the sum of both credits was required before any credit was allowed. None of the credit was refundable, but any credit exceeding income tax reduced by all other statutory credits could be carried over to subsequent years through 1987. Before the credit was carried over to a subsequent year, however, it could have been used to reduce the additional tax for tax preferences (minimum tax) for the current year.

The credit for energy conservation property was 15 percent of the first \$2,000 of expenditures, including original installation costs, with a maximum credit of \$300 per residence over the entire period the credit is to be in effect. The credit was available for each dwelling unit used by the taxpayer as a principal residence; however, the construction of the dwelling unit had to be substantially completed before April 20, 1977, in order for the energy conservation expenditures to qualify. In addition, the taxpayer had to be the first person to use the property installed and that property had to be expected to remain in use for a least 3 years. Energy conservation property consisted of insulation, storm windows and doors, caulking and weather-stripping, and certain other items (such as an automatic energy-saving setback thermostat, furnace replacement burner, or a meter displaying the cost of energy usage).

The credit for renewable energy source property was 30 percent of the first \$2,000 and 20 percent of the next \$8,000 of expenditures, including labor costs for onsite preparation, assembly, or original installation, with a maximum credit of \$2,200 per residence over the entire period the credit is to be

in effect. In contrast to the credit for energy conservation property, the renewable energy source credit was available for items installed on both existing and newly constructed principal residences. The taxpayer had to be the first person to use the property and that property had to be expected to remain in use for at least 5 years. Renewable energy source property consisted of solar, wind, and geothermal energy property.

See section 3, Tax Computation and Tax Rates, for more information and the data on the residential energy credit.

#### Royalty Net Income or Loss

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; and revenue from patents; copyrights on literary works; trade-marks; formulas; and so on. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231, and as a result of the separate computation required by that section are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets."

#### Salaries and Wages

Salaries and wages as reported on the tax return were amounts of compensation for personal services. Also included were commissions; bonuses; tips; fees; excess reimbursement over employee business expenses; and the value of nonmonetary payments for services, e.g., merchandise, accommodations, or property. Identifiable amounts for any of these categories which may have been reported by taxpayers in "other income" were treated as salaries and wages for the statistics. Excluded were portions of salaries and wages earned abroad which were tax-exempt under special provisions of the law.

#### Sales of Capital Assets, Net Gain or Loss

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Assets used in the normal course of business activities (such as inventory held for sale during the ordinary conduct of business) and depreciable or real property held for sale or used in a trade or business were specifically excluded from treatment as capital assets.

In addition, net gains from the disposition of certain types of property which were not classified as capital assets could be treated as capital gains under section 1231 of the Code. This included property used in business, such as buildings and machinery, and also certain specific types of assets such as cut timber, coal, domestic iron ore and timber royalties, and unharvested crops sold with the land, if the land were held for more than one year.

On the other hand, net gains from some types of property included under the definition of capital gains could be denied capital gains treatment under certain other sections of the Code. Generally, these sections denied capital gains treatment to gain that resulted from the recapture of depreciation already claimed on the asset.

The following concepts were used in the computation of net capital gain or loss for the purposes of this report:

Net short-term gain or loss—Gains and losses from the sales or exchanges of capital assets held for one year or less, beginning with 1978, were considered to be short-term. For 1977, the holding period was 9 months or less while for 1976 and earlier years it was 6 months or less. Short-term gains from current-year sales 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 held for more than one year were considered long-term and were eligible for special tax treatment (see "Net capital gain" below). To obtain the net long-term gain or loss, gains or losses from current-year transactions were combined with:

- (1) net long-term gain or loss received from partnerships, fiduciaries, or Small Business Corporations,
- (2) capital gain distributions of regulated investment companies (mutual funds) and real estate investment trusts, and
- (3) long-term capital loss carryover from recent years prior to 1978.

Short-term capital loss carryover—This carryover equalled that portion of short-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital loss."

Long-term capital loss carryover—This carryover equalled that portion of long-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital loss."

Net capital gain—If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. For taxpayers with long-term capital gains, the actual amount shown as net capital gain (and thus carried into adjusted gross income) was less than the computed combined amount. For net long-term capital gains resulting from sales or exchanges of assets before November 1, 1978, 50 percent of these gains (reduced by any short-term capital losses) could be excluded. For net long-term capital gains resulting from sales or exchanges of assets after October 31, 1978, 60 percent of the excess over short-term losses was excludable. Short-term capital gains, on the other hand, were always fully includable in net capital gain.

Net capital gain also included capital gain distributions which would have been reported on Schedule D, Capital Gains and Losses, except for the provision that taxpayers who had no other gains or losses and did not need to compute the alternative tax could simply enter the portion of capital gain distributions included in adjusted gross income on line 15 of Form 1040. These distributions were always considered to be long-term capital gains. The statistics include a separate tabulation of capital gain distributions not reported on Schedule D.

Net capital loss—If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer generally showed a net capital loss. In many cases, however, the actual amount included in net capital loss (and thus carried into adjusted gross income) was less than the computed combined amount. For taxpayers with long-term capital losses, only 50 percent of such losses (reduced by any short-term capital gains) was includable in net capital loss. After this reduction, net capital loss was further limited to the lesser of (a) taxable income (computed without regard to capital loss or personal exemptions) or (b) beginning with 1978, \$3,000 (\$1,500 for married persons filing separately).

Amounts of capital losses in excess of limitations (a) or (b), whichever was applicable, could be carried over to subsequent tax years, as described above. (See also "Changes in Law" and section 1, Returns Filed and Sources of Income.)

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

Property other than capital assets generally included property of a business nature, in contrast to personal and investment property which were capital assets. Some types of property specifically included were (1) certain depreciable, depletable, and real business property; (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business; (3) certain copyrights, literary, musical, or artistic compositions or similar properties; (4) any share of gain or loss received through partnerships and fiduciaries; and (5) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft. Gains from the disposition of some property types not considered to be capital assets could be treated as capital gains under certain conditions. Conversely, under certain other conditions gains from the disposition of some property types considered to be capital gains could be denied capital gains treatment. Taxpayers reported all gains and losses not receiving capital gains treatment on Form 4797, Supplemental Schedule of Gains and Losses.

#### Self-Employed Retirement Plan (Keogh) Deduction

In general, self-employed individuals could contribute to a qualified retirement plan (Keogh or H.R. 10 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 annual contribution to the plan and deduction was 15 percent of earned income or \$7,500, whichever was less.

#### Self-Employment Income

See "Earned Income Credit."

#### 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. U.S. citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries. Certain types of income and deductions such as investment income, capital gains and losses, deductions for net operating losses, and casualty and theft losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1978 was \$17,700, reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was \$1,433.70, based on the 8.1 percent rate in effect for that year. For 1977, the rate was 7.9 percent, while the maximum amount of earnings subject to the tax was \$16,500 and the maximum tax was \$1,303.50.

#### Separate Returns of Husbands and Wives

Generally, these were returns of married persons, each of whom filed a return independently 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 also returns with community property income divided between husband and wife.

If the husband (or wife) filed a separate return, the wife's (or husband's) exemption could be claimed on that return, but only if the spouse who was not filing had no gross income and was not the dependent of another taxpayer.

#### Single Persons, Returns of

These were returns of (a) unmarried persons who did not qualify as head of household or surviving spouse, or (b) certain married individuals living apart from their spouses who maintained a home, independently of the spouse, that was the home of the individual's child or stepchild for more than 6 but less than 12 months of the year.

#### Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns 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 in most basic tables. The absence of a class labelled "no adjusted gross income" indicates that any deficit or breakeven returns in a table were included in the lowest income class.

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

The amounts on which these classifications are based—adjusted gross income, investment interest, and tax preferences excluded from adjusted gross income—are each described in this section. Returns on which this computation resulted in zero or a negative amount were included in the lowest income class.

#### Small Business Corporation Net Profit or Loss

Net income of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each stockholder. Net losses were allocated to each stockholder to be offset against income from other sources.

Small Business Corporation income shown in this report was the amount taxable to stockholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the stockholders and is included in the statistics for net gain or loss from sales of capital assets. Undistributed income earned in previous years was taxable to stockholders in the year it was earned and could be distributed during the current year without any further tax.

Information on Small Business Corporations can be found in Statistics of Income—Corporation Income Tax Returns.



Social Security Taxes on Tip Income

This amount consisted of social security tax on unreported tip income and uncollected employee social security tax on tips.

Cash tips amounting to \$20 or more that the taxpayer received in a month while working for any one employer were subject to withholding of income tax and social security tax. Cash tips counted toward social security benefits and an employee was required to report these tips to the employer; the employer then withheld the social security tax. However, if the employer was unable to withhold the amount of social security tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the taxpayer was required to report the uncollected tax and pay it with the Form 1040.

If the employee did not report the tips to the employer, the employee was required to compute the social security tax on unreported tips on Form 4137 and attach it to Form 1040.

State Income Tax Refunds

These amounts represented that part of a refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit. Taxpayers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

States

State classifications were based on the taxpayer's address shown on the pre-printed address label or reported 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 and those with foreign addresses are classified under "U.S. citizens abroad." Data from qualifying returns filed by bona fide residents of Puerto Rico 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. (See also section 5, State Data.)

Statutory Adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments consisted of the disability income exclusion, moving expense deduction, employee business expense deduction, payments to a self-employed retirement (Keogh) plan, forfeited interest penalty, payments to an individual retirement arrangement (IRA), alimony paid, and beginning with 1978, deduction for expense of living abroad. (See also section 1, Returns Filed and Sources of Income.)

Stock Options

See "Tax Preferences."

Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the 2 preceding years, who had not remarried, and who had maintained a home which was the principal abode of a child or stepchild 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.

Tax Credits

Tax credits consisted of:

- (1) credit for the elderly,
- (2) investment credit,
- (3) foreign tax credit,
- (4) contributions to candidates credit,
- (5) work incentive (WIN) credit,
- (6) general tax credit,
- (7) new jobs credit,
- (8) residential energy credit, and
- (9) "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 under this classification.

Each of the above is described under separate heading in this section. (See also section 3, Tax Computation and Tax Rates.)

Tax Due at Time of Filing

"Tax due" was reported on returns where the "total tax liability" exceeded the total "taxpayments." (See also "Overpayment and Tax Due" in section 3, Tax Computation and Tax Rates.)

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 the 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 Generated

This amount, computed for the statistics, was the tax on "taxable income" or "tax table income" before reduction by the general tax credit. On most returns (those without one of the "taxes from special computations") this equalled "income tax before credits."

Tax on Partially Tax-Exempt Income

Taxpayers with income earned abroad could, for 1978, use a special method of computing tax on their income as provided for originally by the Tax Reform Act of 1976. Basically, under this method, the taxpayer first computed a tax on the full amount of income including any tax-exempt amount, using either the regular, maximum, or alternative tax computation methods. The taxpayer then computed the regular tax on the tax-exempt income. The difference between the two tax figures was the tax on the non-exempt income. This procedure generally resulted in a tax which was higher than the regular tax would have been on the same amount of taxable income. In either case, if all the income were exempt, there was no tax liability. (See also section 3, Tax Computation and Tax Rates.)

Tax Paid with Return

This was the amount of tax tendered by the taxpayer with the return in the event that the taxpayer's "total tax liability" exceeded "total tax payments." (See also "Tax Due at Time of Filing" and "Balance Due After Remittance" in this section.)

Tax Preferences

The following income and deduction items, which were given special treatment in the computation of taxable income, were considered tax preferences and were subject to an additional tax (the so-called "minimum tax"):

(1) Accelerated depreciation on (a) low-income rental housing; (b) other real property (defined in Code section 1250); and (c) leased personal property (defined by section 1245). 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; and (d) child care facilities. The excess of these special rapid write-offs, 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 actually receive income when the fair market value of the stock was greater than the option price. 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 a tax preference.

(5) Depletion. The excess of depletion over the adjusted basis of 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. A portion of the excess of net long-term gain over net short-term loss was excluded in computing adjusted gross income. The excluded portion was treated as a preference.

(7) Intangible drilling costs. Intangible drilling expenses incurred by operators of oil and gas wells were chargeable, at the operator's option, either to capital or to current expenses. However, beginning with Tax Year 1976, to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applicable number of years, it had to be reported as a tax preference.

(8) Itemized deductions tax preference. This was the excess of "adjusted itemized deductions" over 60 percent of adjusted gross income. "Adjusted itemized deductions" was defined as all itemized deductions except those for medical and dental expenses and those for casualty and theft losses. (If adjusted itemized deductions exceeded 100 percent of adjusted gross income, the excess over 100 percent was not included as a tax preference, since it had no tax consequence.)

The above items were considered tax preferences, whether incurred directly, by individual taxpayers, or distributed or allocated to them as owners, beneficiaries, or shareholders of partnerships, estates and trusts, Small Business Corporations, and regulated investment companies.

Tax Preferences Excluded from Adjusted Gross Income

The purpose of this item was to approximate, to the extent possible from tax return data, economic income exempted from taxation under provisions of the Internal Revenue Code. Its components were:

(1) dividend exclusion (up to \$100 per taxpayer receiving qualified dividends),  
 (2) capital gains exclusion, and  
 (3) any other tax preferences reported on Form 4625, except that the "itemized deductions tax preference" was not included in this income concept.

The derivation of "tax preferences excluded from adjusted gross income" is discussed in greater detail in section 1, Returns Filed and Sources of Income, under "High-Income Returns, Taxable and Nontaxable."

Tax Savings From Special Tax Computations

In this report, the amount of tax savings is the difference between the tax resulting from using the provisions of one of the special tax computations (e.g., alternative tax, maximum tax, or tax from income averaging), and the amount of regular tax that would have resulted from not using these provisions.

Tax Table Income

This was a new income concept introduced by the Tax Reduction and Simplification Act of 1977. On returns with a "zero bracket amount only," this amount equalled adjusted gross income. On returns with itemized deductions, this amount equalled adjusted gross income minus "excess itemized deductions" or adjusted gross income plus the "unused zero bracket amount". Those taxpayers eligible used this tax table income in the tax tables to determine their tax; otherwise, they used tax table income to derive "taxable income" (tax table income minus the exemption amount) which, in turn, was used to determine their tax from the tax rate schedules.

Tax table income was not tabulated for deficit returns or for returns on which excess itemized deductions exceeded adjusted gross income.

Taxable and Nontaxable Returns

Taxability of a return for purposes of this report was determined by the presence of "total income tax" (the sum of income tax after credits and the additional tax for tax preferences). Some returns classified as "nontaxable" may have had a liability for tax from the self-employment tax, the social security taxes on tip income, tax from recomputing prior-year investment credit, penalty taxes on individual retirement arrangements, or other taxes; however, these taxes were disregarded for purposes of this classification, since the first two were considered social security (rather than income) taxes, and since the remaining ones were either based on prior-year's income or were penalty taxes. For the purposes of this report, the earned income credit was treated as an amount which could be used to offset income tax before credits. (Since the earned income credit was refundable, it was subtracted from income tax after reduction by all other statutory credits for the statistics.) As a result, some returns became nontaxable strictly because of the earned income credit when there was no additional tax for tax preferences and the earned income credit exceeded income tax before credits reduced by any other credits.

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

#### Taxable Income

Taxable income was the amount to which tax rates were usually applied in arriving at "tax generated." It was determined by subtracting from adjusted gross income "excess itemized deductions" (or by adding the "unused zero bracket amount") and the exemption amount. The zero bracket amount, that portion of income subject to tax at the zero percent rate, represented the first portion of taxable income.

#### Taxes From Special Computations

These represented the second component of "income tax before credits" (in addition to "tax generated") and consisted of:

- (1) the "special averaging tax" (from Form 4972), computed by a taxpayer who received a lump-sum distribution from a qualified pension or retirement plan;
- (2) the "multiple recipient special averaging tax" (from Form 5544), computed by a taxpayer who received a share of a single lump-sum distribution from a qualified pension or retirement plan;
- (3) the tax on accumulation distributions of trusts (from Form 4970), computed by a taxpayer who received a distribution in the current year which was based on income accumulated by a trust in prior years;
- (4) the tax from recapture of prior-year credit for purchase of a new principal residence (from Form 5405), computed by a taxpayer who had claimed the "new house credit" for 1976, but then sold the new house and failed to replace it with another qualifying new house within an 18-month period; and
- (5) the penalty tax from premature or excess distributions from a self-employed (Keogh) retirement plan or trust.

None of these taxes could be reduced by the general tax credit, although they were subject to reduction by the other statutory credits.

#### Taxes Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State and local income taxes, certain State and local retail sales taxes, State gasoline taxes, taxes paid to foreign countries or U.S. possessions unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. 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 (unless the fees were based on the value of the vehicle) or drivers' licenses.

Taxes paid on business property were deducted separately on the schedules for business, rent, and royalty income, and are, therefore, excluded from the taxes paid statistics.

#### Taxpayments

These payments were, generally, made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld,
- (2) excess social security taxes withheld,
- (3) credit for tax on certain gasoline, fuel, and oil,
- (4) payments on 1978 declaration of estimated tax,
- (5) payment with request for extension of filing time, and
- (6) other taxpayments.

Each of the above is described under separate heading in this section.

While the earned income credit was shown as a taxpayment on the tax return itself, it is tabulated separately for purposes of this report and not included as part of taxpayments. (See also "Earned Income Credit" in this section and in section 3, Tax Computation and Tax Rates.)

#### Total Income Tax

Total income tax was the sum of income tax after credits and the additional tax for tax preferences. It did not include any of the other taxes which made up "total tax liability." Total income tax was the basis for classifying returns as "taxable or nontaxable."

#### Total Itemized Deductions

Itemized deductions from adjusted gross income could be claimed for contributions, interest paid, taxes, medical expenses, casualty or theft loss, union dues, and other qualifying 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.

The Tax Reduction and Simplification Act of 1977 required that four groups of taxpayers itemize their deductions, even if those deductions were less than the zero bracket amount. Those individuals were either dependents with unearned income, married and filing a separate return, dual status aliens, or persons excluding income received from sources in U.S. possessions. Dependents with unearned income could substitute their earned income, if it was larger than their itemized deductions.

Total itemized deductions was the amount before the zero bracket amount was taken into account. It was tabulated only from returns showing positive adjusted gross income. (See also section 2, Deductions and Exemptions.)

#### Total Tax Liability

Total tax liability was the sum of income tax after credits, additional tax for tax preferences, self-employment tax, social security tax on tips, tax from recomputing prior-year investment credit, taxes from individual retirement arrangements, and other taxes, reduced by the "earned income credit used to offset all other taxes" (defined under "Earned Income Credit" in section 3, Tax Computation and Tax Rates).

#### Type of Tax Computation

There were seven methods of computing the tax on income subject to tax (taxable income on most returns) used to classify returns for the statistics. 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 combined with regular tax, computed on Part I, Form 4726, Maximum Tax on Personal Service Income;

(5) maximum combined with alternative tax, computed on Part II, Form 4726, Maximum Tax on Personal Service Income;

(6) tax on partially tax-exempt income, computed on Form 2555, Exemption of, or Deduction from, Income Earned Abroad; and

(7) tax on partially tax-exempt income in combination with (2), (4), or (5).

All of these tax computation methods are described in this section. (See also section 3, Tax Computation and Tax Rates.)

#### Unused Zero Bracket Amount

This deduction concept represented the amount by which the zero bracket amount exceeded total itemized deductions. (See also "Zero Bracket Amount," "Form of Deduction," and "Total Itemized Deductions" in this section and "Unused Zero Bracket Amount" in section 2, Deductions and Exemptions.)

#### Work Incentive (WIN) Credit

Taxpayers could take a credit against their income tax liability of 20 percent of the WIN (Work Incentive Program) wages paid an employee hired under

the Federal Work Incentive Program. This program was intended to provide welfare recipients the training and job opportunity needed to help them become economically independent. The Tax Reduction Act of 1975 extended the WIN program to include Federal welfare recipients of the Aid to Families with Dependent Children (AFDC) Program under the Social Security Act. Small Business Corporations and partnerships were eligible for the credit, although the credit itself was claimed not by these entities, but by the shareholders and partners, respectively, on their individual income tax returns.

The credit was limited to the first \$50,000 of tax liability (defined as income tax less the special income averaging tax from Forms 4792 and 5544 and the Section 72(m)(5) penalty tax, reduced by the general, elderly, foreign tax, investment, and political contributions credits) plus 50 percent of such tax liability in excess of \$50,000. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward to the 7 years subsequent to 1978 for use in computing the credit for these years.

#### Zero Bracket Amount

This amount replaced the "standard deduction," in effect for 1976 and earlier years. For 1978, as was true for 1977, the zero bracket amount was \$3,200 for married taxpayers filing jointly and surviving spouses, \$2,200 for single persons and heads of households, and \$1,600 for married taxpayers filing separately.



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## Sources of the Data

The data in this report were estimated from a stratified simple random sample of unaudited individual income tax returns, Forms 1040 and 1040A, filed by U.S. citizens and residents and processed in the ten service centers of the Internal Revenue Service during Calendar Year 1979. The total sample of 157,792 returns was selected from a population of 90,067,233 returns.

The estimates in this report are intended to represent all returns filed for Income Year 1978. While the overwhelming majority of returns processed during 1979 were for Calendar Year 1978, a few were for non-calendar years ending during 1978 and 1979 and some were delinquent returns for prior years. Returns for recent prior years were used in place of 1978 returns received and processed after December 31, 1979. This was done in the belief that the characteristics of returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1979.

All returns processed during 1979 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling.

## Sample Criteria and Selection

Form 1040 and 1040A returns filed and entered into the Internal Revenue Service's Individual Master File System during 1979 were stratified, by computer, into sample classes based on: the presence or absence of a Schedule C (Profit or Loss from Business or Profes-

sion); State from which filed; form used (Form 1040 or 1040A); size of adjusted gross income (or deficit) or largest of specific income (or loss) items; and size of business and farm receipts. Returns were then selected from the sample classes using the ending digits of social security numbers at rates ranging from 0.02 percent to 100 percent.

The five State Groups listed in table 7A were formed on the basis of the combined total number of Forms 1040 and 1040A from each State. For each State contained in each State Group the sample was designed to select a minimum number of 1,600 returns. This resulted in each State Group receiving a different set of sampling rates. In addition, within each State Group the sample was allocated to sample classes so as to reduce variance. A return fell into one of the sample classes when the return amounts for the larger of adjusted gross income or largest of specific income items and size of business plus farm receipts both fit into the boundaries of the sample class.

Table 7A contains the number of returns in the population and sample by sample strata and State Group, along with a description of the sample strata. A comparison of the total population of table 7A with the total estimated population shown in the national tables of this report will disclose a small difference. This difference resulted from an estimated 295,700 returns being excluded from the national tables since they contained no income information or were identified as amended or tentative returns after sampling.

## Method of Estimation

Weighting factors were obtained by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum. The weighting factors were then converted to "integer weighting factors" which were applied to each return. For example, if a weight of 44.24 were computed for a stratum, 24 percent of the sample returns in that stratum would receive an integer weight of 45, and 76 percent a weight of 44.

## Sampling Variability

The particular sample used in this study is one of a large number of all possible samples of the same size that could have been selected using the same sample design. Estimates derived from the different samples would differ from each other. The deviation of a sample estimate from the average of all possible samples is called the sampling error. The standard error of an estimate is a measure of the variation among the estimates from the possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

Table 7A.—Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1978

Description of sample strata	Number of returns by State group											
	Total		Group 1 <sup>1</sup>		Group 2 <sup>2</sup>		Group 3 <sup>3</sup>		Group 4 <sup>4</sup>		Group 5 <sup>5</sup>	
	Population (1)	Sample (2)	Population (3)	Sample (4)	Population (5)	Sample (6)	Population (7)	Sample (8)	Population (9)	Sample (10)	Population (11)	Sample (12)
<b>Grand total</b> .....	90,067,233	157,792	557,905	6,893	4,679,701	33,036	3,859,081	9,269	9,290,833	16,051	71,679,713	92,543
Non-business and farm (Schedule F only), total	81,506,595	85,955	479,824	3,490	4,173,723	11,834	3,454,756	5,081	8,249,654	9,408	65,148,638	56,142
Form 1040A returns with adjusted gross income under \$10,000	26,226,592	5,205	152,379	21	1,432,817	257	1,224,165	229	2,666,695	532	20,750,536	4,166
Adjusted gross income \$200,000 or more with no tax after credits and no minimum tax	57	57	—	—	1	1	—	—	2	2	54	54
<b>Larger of adjusted gross income and Farm receipts or largest specific income item</b>												
Under \$10,000	12,245,147	5,135	66,450	201	661,455	1,021	532,790	359	1,360,303	687	9,624,149	2,867
Under \$50,000	12,925,865	7,383	71,882	336	680,879	1,314	573,971	732	1,326,616	789	10,272,517	4,212
Under \$100,000	10,291,835	7,712	58,115	355	524,095	1,430	437,472	716	1,056,237	1,119	8,215,916	4,092
Under \$150,000	12,626,972	10,584	74,467	512	577,535	1,736	469,095	785	1,231,723	1,476	10,274,152	6,075
Under \$200,000	5,743,403	10,252	44,103	370	236,818	1,188	172,419	474	488,858	945	4,801,205	7,275
Under \$300,000	1,154,544	10,953	11,034	883	48,888	1,485	35,075	585	95,220	1,344	964,327	6,656
Under \$500,000	233,424	8,708	1,126	544	8,773	940	7,863	329	19,244	990	196,418	5,905
Under \$100,000	51,303	12,513	232	232	2,102	2,102	1,705	671	4,219	987	43,045	8,521
Under \$200,000	7,453	7,453	36	36	360	360	201	201	537	537	6,319	6,319
Under \$500,000 or more	8,560,638	71,837	78,081	3,403	505,978	21,202	404,325	4,188	1,041,179	6,643	6,531,075	36,401
Business (Schedules C and F, or G only), total	43	43	—	—	3	3	2	2	1	1	37	37
Adjusted gross income \$200,000 or more with no tax after credits and no minimum tax	—	—	—	—	—	—	—	—	—	—	—	—
<b>Larger of adjusted gross income and Business and farm receipts or largest specific income item</b>												
Under \$10,000	1,876,539	6,023	16,269	227	117,849	2,427	100,843	251	237,945	280	1,403,633	2,838
Under \$50,000	1,525,415	6,004	12,993	202	97,514	2,326	80,425	388	195,966	409	1,138,517	2,679
Under \$100,000	1,451,715	7,642	11,890	240	91,586	2,957	72,216	441	188,474	752	1,087,549	3,252
Under \$150,000	1,916,549	10,999	16,713	436	108,754	3,999	84,059	570	233,051	1,171	1,473,972	4,823
Under \$200,000	1,183,319	10,957	13,527	465	60,992	3,093	44,259	622	123,977	1,044	940,564	5,733
Under \$300,000	456,863	8,572	5,445	589	22,326	1,798	16,557	555	45,425	831	367,110	4,799
Under \$500,000	103,234	8,871	878	878	4,663	2,308	3,981	500	10,874	1,008	82,838	4,177
Under \$100,000	41,345	7,110	336	336	2,017	2,017	1,793	669	4,891	572	32,308	3,516
Under \$200,000	5,616	5,616	30	30	274	274	190	190	575	575	4,547	4,547
Under \$500,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

<sup>1</sup>Alaska, Vermont, and Wyoming  
<sup>2</sup>Delaware, District of Columbia, Hawaii, Idaho, Maine, Montana, Nevada, New Hampshire, New Mexico, North Dakota, Rhode Island, South Dakota, and Utah  
<sup>3</sup>Arizona, Arkansas, Mississippi, Nebraska, and West Virginia  
<sup>4</sup>Alabama, Colorado, Iowa, Kansas, Kentucky, Oregon, Oklahoma, South Carolina, and Puerto Rico  
<sup>5</sup>California, Connecticut, Florida, Georgia, Illinois, Indiana, Louisiana, Maryland, Massachusetts, Michigan, Minnesota, Missouri, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Tennessee, Texas, Virginia, Washington, Wisconsin, APO/FPO, and U.S. citizens abroad

The coefficient of variation (CV) is the standard error of the estimate expressed as a percent of the estimate. Coefficients of variation, computed using a sum-of-squares method, are shown for selected frequency and amount estimates and appear in tables 7.1 and 7.2 of this section. The upper limit coefficients of variation shown in table 7B were computed using a formula based on the sum-of-squares method. These coefficients, applicable to frequencies only, are meant as a general guide for use when computed coefficients of variation are not shown.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. For example, from table 1.4, the amount estimate, X, of State income tax refunds is \$2.369 billion and, from table 7.1, its related coefficient of variation, CV(X), is 1.4 percent. The standard deviation (error) of the estimate, SE(X), is needed to construct the interval estimate and is the product of the estimate and its coefficient of variation:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$2.369 \text{ billion}) \cdot (0.014) \\ &= \$0.033 \text{ billion.} \end{aligned}$$

This SE(X) value is then subtracted from and added to the estimate, X, to construct a 68 percent confidence interval estimate. The interval is computed as

$$X - SE(X) \leq Y \leq X + SE(X), \text{ with 68 percent confidence,}$$

where Y is the population value estimated by X. Based on this data, the interval estimate is from \$2.336 billion to \$2.402 billion (\$2.369 - \$0.033 and \$2.369 + \$0.033). A conclusion that the average estimate of State income tax refunds lies within an interval computed in this way would be correct for approximately two-thirds of all possible similarly selected samples. To obtain this interval estimate with 95 percent confidence, multiply the SE(X) value by two. (For this data the resulting interval would be from \$2.303 billion to \$2.435 billion.)

Whenever a weighted frequency (and, in most cases, its corresponding amount) is less than 3, the estimate is combined or deleted in order to avoid disclosure of information for specific taxpayers. These combinations and deletions are indicated by a double

asterisk (\*\*). In all other cases, estimates based on less than 10 returns are considered unreliable and are indicated by a single asterisk (\*) to the left of the data item(s). Estimates with coefficients of variation exceeding 35 percent should also be used with caution. Occasionally, an estimate based on fewer than 10 returns will have a coefficient of variation less than 35 percent. However, coefficients based on so few observations are themselves generally unreliable.

A dash in place of a frequency or amount estimate indicates that no return in the sample had that characteristic. A dash in place of a coefficient of variation for which an estimate is shown indicates that all returns with that characteristic were selected at the 100 percent rate.

#### Processing and Management of the Sample

The adequacy of the sample selection process was reviewed by applying prescribed sampling rates for each stratum to the population count for that stratum. A follow-up was required to reconcile differences between the actual number of returns selected and the expected number.

In transcribing and tabulating the information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were altered during statistical editing to make them consistent with other entries on the return and accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions.

Quality of the basic data abstracted at the processing centers was controlled there by means of a continuous subsampling verification system. In addition, the Statistics Division in the National Office conducted an independent reprocessing of a small subsample of the returns statistically processed in the field as a further check on processing. Prior to tabulation, numerous computer tests were applied to each return record to assure that proper balance and relationships among return items were maintained.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

#### Individual Returns/1978 • Sources, Sample, and Limitations

Table 7B—Estimated Number of Returns for Selected Upper Limit Coefficients of Variation by Size of Adjusted Gross Income/Deficit

[Cells are estimated number of returns]

Coefficient of variation (CV) (Percent)	Size of adjusted gross income/deficit								
	Under \$10,000 <sup>1</sup>	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2	23,200,000	7,890,000	8,810,000	5,170,000	1,830,000	428,000	112,000	25,500	Estimates of this
5	3,710,000	1,260,000	1,060,000	827,000	293,000	88,500	17,900	4,100	stratum have no
10	928,000	315,000	284,000	207,000	73,200	17,100	4,500	1,000	CV since all
20	232,000	78,000	68,000	51,700	18,300	4,300	1,100	250	returns are in the
30	103,000	35,000	29,400	23,000	8,100	1,900	500	110	sample
35	75,700	25,700	21,600	18,900	8,000	1,400	370	80	
50	37,100	12,600	10,600	8,300	2,900	680	180	40	

<sup>1</sup>This column should be used for estimated number of returns not classified by adjusted gross income/deficit  
NOTE: This table is applicable to frequencies only and not to estimated amounts

**Table 7.1—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income**

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Number of returns (1)	Adjusted gross income less deficit (2)	Salaries and wages		Interest received		Alimony received		State income tax refunds		Pensions and annuities		
			Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Total		Amount (12)
											Number of returns (11)	Amount (11)	
<b>All returns, total.....</b>													
Under \$2,000	0.0	0.1	0.1	0.2	0.5	1.0	10.7	1.4	1.6	1.9	1.6	1.9	1.9
\$2,000 under \$4,000	1.9	14.0	2.1	2.4	3.7	5.1	54.0	18.7	11.3	13.9	12.3	13.9	15.2
\$4,000 under \$6,000	1.9	1.9	2.1	2.1	3.4	3.0	31.9	20.3	7.8	11.5	8.1	11.5	10.0
\$6,000 under \$8,000	1.9	2.0	2.2	2.3	3.2	5.0	49.2	18.4	5.7	6.6	5.7	6.6	6.5
\$8,000 under \$10,000	2.1	2.1	2.2	2.3	3.0	4.9	26.8	12.7	5.6	7.4	5.6	7.4	7.2
\$10,000 under \$12,000	1.4	1.4	1.5	1.6	2.4	5.2	32.1	9.8	6.1	7.2	6.0	7.2	7.3
\$12,000 under \$14,000	1.5	1.5	1.6	1.7	2.3	5.6	34.9	7.1	6.4	7.7	6.5	7.7	7.8
\$14,000 under \$16,000	1.7	1.7	1.8	1.8	2.4	7.7	46.5	5.9	6.9	8.3	6.6	8.3	8.6
\$16,000 under \$18,000	1.4	1.4	1.5	1.6	2.1	5.7	46.4	4.7	6.8	8.5	6.9	8.5	8.9
\$18,000 under \$20,000	1.6	1.6	1.7	1.7	2.2	5.8	39.2	2.3	7.7	9.3	7.4	9.3	9.7
\$20,000 under \$25,000	0.8	0.8	0.8	0.9	1.1	3.8	42.1	2.3	4.7	6.1	4.8	6.1	6.2
\$25,000 under \$30,000	1.3	1.3	1.3	1.4	1.5	4.1	54.4	2.8	6.0	7.6	6.0	7.6	7.8
\$30,000 under \$50,000	0.2	0.3	0.3	0.4	0.4	2.2	27.4	1.3	3.2	4.6	3.2	4.6	4.4
\$50,000 under \$100,000	0.3	0.3	0.4	0.6	0.3	1.6	26.9	1.5	2.9	4.2	3.0	4.2	4.3
\$100,000 under \$200,000	0.4	0.4	0.6	0.8	0.4	1.7	46.6	1.7	3.3	5.8	3.4	5.8	5.9
\$200,000 under \$500,000	0.5	0.6	0.7	0.9	0.5	1.7	51.7	2.0	2.8	5.5	2.8	5.5	5.5
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Taxable returns, total.....</b>	0.3	0.1	0.3	0.2	0.5	1.1	11.5	1.0	1.8	2.1	1.8	2.1	2.1
Under \$2,000	12.9	11.3	25.5	18.2	14.5	12.9	161.2	28.1	39.8	36.9	39.8	36.9	38.0
\$2,000 under \$4,000	4.1	4.2	4.3	4.4	7.6	13.0	65.0	54.3	31.8	38.6	33.5	38.6	40.3
\$4,000 under \$6,000	2.5	2.6	2.8	2.9	4.3	6.8	34.6	35.4	9.2	10.3	9.2	10.3	10.4
\$6,000 under \$8,000	2.2	2.2	2.5	2.5	3.5	5.8	28.9	16.0	6.7	7.6	6.8	7.6	7.8
\$8,000 under \$10,000	2.2	2.2	2.4	2.5	3.2	5.8	32.1	11.3	6.2	7.4	6.3	7.4	7.4
\$10,000 under \$12,000	1.4	1.4	1.6	1.6	2.4	5.4	33.9	8.5	6.1	7.3	6.2	7.3	7.5
\$12,000 under \$14,000	1.5	1.5	1.6	1.7	2.3	5.7	40.1	7.3	6.5	7.7	6.6	7.7	7.9
\$14,000 under \$16,000	1.7	1.7	1.8	1.8	2.4	7.9	46.5	6.0	7.0	8.4	7.2	8.4	8.6
\$16,000 under \$18,000	1.5	1.5	1.5	1.6	2.1	5.8	46.4	4.7	6.8	8.5	6.9	8.5	8.9
\$18,000 under \$20,000	1.6	1.6	1.7	1.7	2.2	5.9	39.2	4.4	7.7	9.4	7.7	9.4	9.7
\$20,000 under \$25,000	0.8	0.8	0.9	0.9	1.2	3.8	42.1	2.3	4.7	6.1	4.9	6.1	6.2
\$25,000 under \$30,000	1.3	1.3	1.3	1.4	1.5	4.1	54.4	2.8	6.0	7.6	6.1	7.6	7.8
\$30,000 under \$50,000	0.2	0.3	0.3	0.4	0.4	2.2	27.4	1.3	3.2	4.6	3.2	4.6	4.4
\$50,000 under \$100,000	0.3	0.3	0.5	0.6	0.3	1.6	26.9	1.5	2.9	4.2	2.9	4.2	4.4
\$100,000 under \$200,000	0.4	0.4	0.6	0.8	0.4	1.7	46.6	1.7	3.7	5.8	3.4	5.8	5.9
\$200,000 under \$500,000	0.5	0.6	0.7	0.9	0.5	1.7	51.7	2.0	2.8	5.5	2.8	5.5	5.5
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total nontaxable returns.....</b>	1.0	1.4	1.1	1.5	2.0	3.4	25.7	7.2	4.2	5.3	4.3	5.3	5.2
<b>All returns, summary</b>													
Under \$5,000	0.9	1.1	1.0	1.3	2.1	3.4	26.0	1.8	5.0	6.6	5.3	6.6	6.4
\$5,000 under \$10,000	1.0	1.1	1.2	1.3	1.8	3.1	20.9	4.3	3.4	4.1	3.4	4.1	4.1
\$10,000 under \$15,000	0.3	0.4	0.5	0.6	1.0	3.4	22.3	4.4	3.9	4.8	4.0	4.8	4.8
\$15,000 under \$20,000	0.4	0.4	0.5	0.5	1.2	3.5	28.9	2.8	4.3	5.4	4.4	5.4	5.6
\$20,000 or more	0.1	0.1	0.2	0.2	0.4	1.2	17.3	1.1	2.4	2.9	2.4	2.9	3.0

Footnotes at end of table

Table 7.1—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Pensions and annuities - Continued										Domestic and foreign dividends received					
	Fully taxable pensions and annuities			Partially taxable pensions and annuities			Nontaxable pensions and annuities			Total		Exclusion		Dividends in adjusted gross income		
	Reported on Form 1040			Number of returns (19)	Amount received (20)	Taxable portion (21)	Number of returns (22)	Amount (23)	Number of returns (24)	Amount (25)	Number of returns (26)	Amount (27)	Number of returns (28)	Amount (29)		
	Number of returns (15)	Amount (16)	Number of returns (17)												Amount (18)	
<b>All returns, total</b> .....	1.7	2.0	1.9	2.1	5.1	7.0	7.8	10.7	1.0	1.3	1.0	1.2	1.4			
Under \$2,000.....	138	16.6	15.3	18.5	27.4	34.1	27.8	30.4	7.4	9.7	7.7	9.4	10.3			
\$2,000 under \$4,000.....	85	10.3	5.3	11.2	24.9	28.9	26.8	36.9	6.5	12.2	7.4	8.2	13.3			
\$4,000 under \$6,000.....	59	6.7	6.3	7.1	21.9	31.0	29.7	41.9	6.0	11.6	6.6	7.3	12.3			
\$6,000 under \$8,000.....	59	6.7	6.3	7.2	17.1	23.2	28.9	38.9	6.2	10.6	6.1	6.8	11.3			
\$8,000 under \$10,000.....	6.3	7.4	6.8	7.2	22.7	32.0	28.2	41.7	6.2	11.8	6.3	7.3	12.5			
\$10,000 under \$12,000.....	6.3	7.6	6.5	7.9	17.7	22.1	31.0	34.8	5.1	10.2	5.2	6.0	10.8			
\$12,000 under \$14,000.....	6.8	8.0	7.2	8.5	20.2	34.4	33.1	45.2	5.4	11.7	5.6	6.5	12.4			
\$14,000 under \$16,000.....	7.4	8.7	7.9	9.3	19.5	27.8	27.2	38.6	5.2	11.7	5.3	6.3	12.4			
\$16,000 under \$18,000.....	7.3	9.2	7.6	9.6	20.1	27.9	27.6	31.2	4.7	10.3	4.8	5.9	11.0			
\$18,000 under \$20,000.....	8.1	10.1	8.7	11.0	21.4	31.1	27.8	32.0	4.6	12.7	4.7	5.6	13.6			
\$20,000 under \$25,000.....	5.4	6.4	5.3	6.8	13.6	20.4	20.0	28.6	2.6	7.7	2.7	3.3	8.3			
\$25,000 under \$30,000.....	6.4	8.2	6.8	8.6	17.8	26.1	29.3	42.5	2.9	8.1	2.9	3.4	8.7			
\$30,000 under \$50,000.....	3.4	4.6	3.6	4.9	9.2	16.2	16.9	53.8	1.1	3.7	1.1	1.5	4.0			
\$50,000 under \$100,000.....	3.2	4.6	3.5	5.0	7.0	12.1	13.7	22.2	0.7	2.3	0.7	0.8	2.4			
\$100,000 under \$200,000.....	3.8	6.2	4.3	7.0	7.1	17.2	22.6	55.5	0.6	2.0	0.6	0.7	2.0			
\$200,000 under \$500,000.....	3.2	5.8	3.5	6.6	6.1	16.7	17.0	23.1	0.6	1.4	0.6	0.6	1.4			
\$500,000 under \$1,000,000.....	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
\$1,000,000 or more.....	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
<b>Taxable returns, total</b> .....	1.9	2.2	2.1	2.3	5.5	7.5	8.8	12.7	1.0	1.4	1.0	1.2	1.4			
Under \$2,000.....	40.1	39.8	40.2	39.8	..77.8	..98.2	..99.0	..99.0	18.5	12.1	18.5	21.0	12.0			
\$2,000 under \$4,000.....	33.5	40.3	37.3	46.1	..	..	..	..97.3	14.8	22.8	15.2	17.5	24.2			
\$4,000 under \$6,000.....	9.4	10.5	10.1	11.3	37.3	62.1	59.8	97.3	8.5	15.2	8.8	9.5	16.1			
\$6,000 under \$8,000.....	7.0	8.0	7.5	8.6	20.9	29.5	32.4	40.4	6.9	11.6	7.1	7.8	12.3			
\$8,000 under \$10,000.....	6.5	7.6	7.0	8.2	24.3	33.3	31.7	41.2	6.5	12.2	6.6	7.7	12.9			
\$10,000 under \$12,000.....	6.4	7.8	6.7	8.1	17.8	22.3	32.5	35.7	5.2	10.5	5.4	6.2	11.0			
\$12,000 under \$14,000.....	6.8	8.0	7.3	8.6	21.3	36.4	33.1	45.2	5.6	12.1	5.8	6.6	12.8			
\$14,000 under \$16,000.....	7.5	8.8	8.0	9.3	20.5	28.7	27.2	38.6	5.2	11.9	5.4	6.1	12.6			
\$16,000 under \$18,000.....	7.3	9.2	7.6	9.6	20.1	27.9	27.6	31.2	4.8	10.4	4.9	5.7	11.1			
\$18,000 under \$20,000.....	8.1	10.2	8.8	11.0	21.6	31.5	27.8	32.0	4.6	12.8	4.8	5.6	13.7			
\$20,000 under \$25,000.....	5.1	6.4	5.3	6.8	13.7	20.4	20.0	28.6	2.6	7.7	2.7	3.3	8.3			
\$25,000 under \$30,000.....	6.4	8.2	6.8	8.6	17.8	26.1	29.3	42.5	2.9	8.1	2.9	3.4	8.7			
\$30,000 under \$50,000.....	3.4	4.6	3.6	4.9	9.2	16.2	16.9	53.8	1.1	3.7	1.2	1.5	4.0			
\$50,000 under \$100,000.....	3.3	4.6	3.5	5.0	7.1	12.1	13.7	22.2	0.7	2.3	0.7	0.8	2.4			
\$100,000 under \$200,000.....	3.8	6.2	4.3	7.0	7.1	17.2	22.6	55.5	0.6	2.0	0.6	0.7	2.0			
\$200,000 under \$500,000.....	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
\$500,000 under \$1,000,000.....	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
\$1,000,000 or more.....	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
<b>Total nontaxable returns</b> .....	4.6	5.4	4.9	5.8	12.7	18.7	15.3	19.5	4.1	7.8	4.2	4.7	8.5			
<b>All returns, summary</b> .....	5.6	6.6	6.0	7.1	15.5	21.0	17.5	21.8	4.4	7.2	4.6	5.3	7.8			
Under \$5,000.....	3.6	4.2	3.8	4.6	12.6	17.8	18.1	26.2	3.8	7.0	3.8	4.3	7.4			
\$5,000 under \$10,000.....	4.1	5.0	4.4	5.3	11.8	16.6	18.8	24.6	3.2	7.1	3.4	3.9	7.5			
\$10,000 under \$15,000.....	4.6	5.8	4.9	6.1	13.0	20.1	17.9	21.0	2.8	7.2	2.9	3.6	7.7			
\$15,000 under \$20,000.....	2.6	3.1	2.7	3.3	6.6	10.0	11.7	21.9	0.9	1.4	0.9	1.0	1.4			

Footnotes at end of table

Table 7.1—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Rent				Royalty				Sales of capital assets					
	Net income		Net loss		Net income		Net loss		Capital gain distributions reported on Form 1040		Sales of capital assets reported on Schedule D		Returns with short-term capital gains or losses	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
<b>All returns, total</b> .....	1.9	2.5	1.9	2.5	4.4	4.8	14.2	14.1	4.0	8.4	35.7	27.1	5.5	8.3
Under \$2,000.....	11.3	13.1	11.6	11.9	25.6	27.4	54.9	37.7	27.4	43.4	73.4	62.8	36.4	17.7
\$2,000 under \$4,000.....	10.0	13.0	15.0	22.8	25.2	55.3	93.7	93.7	23.0	44.8	—	—	46.9	46.1
\$4,000 under \$6,000.....	9.2	12.2	13.1	19.9	23.7	32.4	64.3	62.5	26.1	44.4	88.0	72.9	45.6	40.9
\$6,000 under \$8,000.....	9.0	14.0	13.0	18.3	26.7	32.5	98.9	98.9	17.7	22.6	—	—	56.7	57.0
\$8,000 under \$10,000.....	9.5	13.7	11.2	15.6	23.4	46.0	—	—	20.3	29.0	—	—	44.1	67.6
\$10,000 under \$12,000.....	8.8	13.4	10.3	14.7	26.2	39.6	99.5	99.0	16.7	26.2	—	—	40.9	29.8
\$12,000 under \$14,000.....	8.6	14.1	9.3	13.2	19.3	33.6	95.7	95.4	18.5	45.3	92.3	78.6	40.8	32.4
\$14,000 under \$16,000.....	8.5	14.9	8.6	11.9	25.8	43.1	52.6	49.6	18.7	43.9	95.8	95.8	36.8	43.2
\$16,000 under \$18,000.....	8.3	15.6	8.2	11.6	20.2	37.5	90.8	99.1	14.3	35.6	99.2	99.2	31.4	50.3
\$18,000 under \$20,000.....	8.2	15.3	7.8	11.4	23.2	35.6	71.4	12.7	16.0	28.6	—	—	31.0	33.3
\$20,000 under \$25,000.....	5.3	10.1	5.0	7.4	13.6	20.9	46.1	41.5	10.6	20.8	50.3	74.9	23.6	25.4
\$25,000 under \$30,000.....	6.1	11.8	5.8	8.0	16.9	29.9	33.9	60.4	11.7	19.8	86.6	86.6	18.9	29.8
\$30,000 under \$50,000.....	3.0	6.1	2.8	5.3	6.4	14.6	27.2	33.3	5.7	15.2	38.9	70.5	8.1	21.0
\$50,000 under \$100,000.....	2.0	3.9	2.0	3.7	3.2	11.8	11.8	23.4	4.8	20.5	27.0	49.8	4.7	24.5
\$100,000 under \$200,000.....	1.7	3.5	2.1	4.2	3.2	8.0	9.7	14.2	6.1	23.3	23.7	35.5	3.9	8.0
\$200,000 under \$500,000.....	1.5	3.8	2.0	5.6	2.4	5.6	7.1	13.8	7.3	35.9	26.0	46.6	3.3	12.3
\$500,000 under \$1,000,000.....	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more.....	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Taxable returns, total</b> .....	2.0	2.6	2.0	2.4	4.6	4.9	14.5	14.9	4.1	8.8	39.7	29.5	5.4	9.4
Under \$2,000.....	40.0	15.9	22.4	15.5	49.0	25.1	70.5	54.9	42.9	54.1	35.2	56.3	32.8	50.3
\$2,000 under \$4,000.....	35.7	43.9	45.1	42.2	75.2	93.5	93.7	93.7	33.5	46.8	—	—	96.1	96.1
\$4,000 under \$6,000.....	15.7	21.7	23.3	24.0	33.2	42.6	0.0	0.0	34.5	64.6	99.3	99.3	69.8	93.4
\$6,000 under \$8,000.....	11.1	17.3	15.7	22.4	33.9	38.6	98.9	98.9	19.7	24.5	—	—	62.0	60.7
\$8,000 under \$10,000.....	10.5	15.2	12.6	18.1	25.2	47.3	—	—	20.7	29.1	—	—	49.5	74.6
\$10,000 under \$12,000.....	9.4	14.3	10.9	16.5	27.4	40.1	99.5	99.0	17.2	25.8	—	—	46.1	35.2
\$12,000 under \$14,000.....	8.8	14.7	9.8	13.0	20.3	34.9	—	—	19.0	46.9	99.6	99.6	45.9	33.2
\$14,000 under \$16,000.....	8.7	15.6	8.9	12.2	25.8	43.2	54.0	52.1	18.7	44.0	95.8	95.8	41.3	45.4
\$16,000 under \$18,000.....	8.5	14.2	6.3	11.5	21.5	38.8	90.8	99.1	14.3	35.6	99.2	99.2	33.5	36.8
\$18,000 under \$20,000.....	8.4	15.5	7.9	11.7	23.7	35.6	98.4	74.4	16.0	28.6	—	—	31.1	33.5
\$20,000 under \$25,000.....	5.3	10.2	5.0	7.6	13.8	22.0	46.6	47.3	10.7	20.9	50.3	74.9	24.5	27.8
\$25,000 under \$30,000.....	6.2	12.0	5.8	8.2	17.4	31.1	34.5	61.5	11.7	19.8	72.9	86.6	19.6	31.0
\$30,000 under \$50,000.....	3.0	6.1	2.8	5.4	6.5	14.7	27.4	33.4	5.7	15.2	38.9	70.5	8.2	21.2
\$50,000 under \$100,000.....	2.0	3.9	2.1	3.7	3.9	10.3	11.8	23.5	4.9	20.5	27.0	49.8	4.8	25.0
\$100,000 under \$200,000.....	1.7	3.5	2.1	4.2	3.2	8.0	9.7	14.2	6.1	23.3	23.7	35.5	3.9	8.1
\$200,000 under \$500,000.....	1.5	3.8	2.0	5.6	2.4	5.6	7.1	13.8	7.4	35.9	26.0	46.6	3.3	12.3
\$500,000 under \$1,000,000.....	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more.....	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total nontaxable returns</b> .....	5.3	7.5	6.6	8.4	13.7	21.5	38.4	22.7	16.7	30.2	58.2	53.8	20.8	15.9
<b>All returns, summary</b> .....	6.4	8.2	8.3	10.2	16.7	23.5	53.3	37.6	15.6	29.4	83.1	61.9	27.0	16.0
Under \$5,000.....	5.8	8.5	7.6	10.7	15.3	24.6	98.9	98.9	12.8	17.1	99.3	99.3	31.0	40.3
\$5,000 under \$10,000.....	5.4	8.8	6.1	8.6	14.6	25.0	59.2	49.2	11.1	27.2	94.7	78.6	24.8	30.7
\$10,000 under \$15,000.....	5.2	9.7	5.0	7.3	13.6	24.8	54.6	86.8	9.9	24.8	94.7	94.7	21.3	29.4
\$15,000 under \$20,000.....	2.1	2.9	2.1	2.7	4.3	4.8	11.9	10.9	4.5	9.1	20.6	31.8	4.9	10.3

Footnotes at end of table.



Table 7.1—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Sales of capital assets													
	Returns with short-term capital gains or losses - Continued				Returns with long-term capital gains or losses				Net long-term capital gain in excess of net short-term capital loss					
	Net short-term gain after carryover		Net short-term loss after carryover		Post-1969 long-term capital loss carryover		Net long-term gain after carryover		Net long-term loss after carryover		Net long-term capital gain in excess of net short-term capital loss			
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
<b>All returns, total.....</b>	<b>3.1</b>	<b>4.0</b>	<b>2.9</b>	<b>5.4</b>	<b>16.9</b>	<b>30.5</b>	<b>4.2</b>	<b>7.8</b>	<b>1.4</b>	<b>1.4</b>	<b>2.6</b>	<b>6.3</b>	<b>1.5</b>	<b>1.4</b>
Under \$2,000	22.1	25.1	20.9	11.9	68.0	36.6	26.7	27.2	8.5	5.6	19.8	24.2	8.6	5.8
\$2,000 under \$4,000	26.5	47.0	37.1	50.5	36.1	36.1	27.2	52.0	9.8	12.2	18.0	45.4	9.8	12.4
\$4,000 under \$6,000	28.3	33.8	27.4	28.3	57.2	32.8	28.7	41.7	8.7	16.5	19.8	36.8	9.6	16.7
\$6,000 under \$8,000	38.2	37.8	23.5	31.8	38.4	38.4	26.0	45.5	8.7	12.8	16.2	36.1	8.8	13.0
\$8,000 under \$10,000	25.9	35.4	25.7	46.3	57.7	53.8	27.9	31.4	9.1	14.5	17.9	25.7	9.1	14.5
\$10,000 under \$12,000	22.9	28.9	20.7	32.0	52.6	57.1	24.9	33.9	7.3	10.5	15.4	30.1	7.3	10.2
\$12,000 under \$14,000	19.2	42.7	19.3	33.4	78.1	90.2	23.2	31.0	7.3	9.9	15.0	27.2	7.4	10.0
\$14,000 under \$16,000	18.7	48.4	17.5	28.1	99.6	99.6	23.6	32.1	7.5	12.8	13.5	24.1	7.6	13.0
\$16,000 under \$18,000	20.9	28.0	16.5	33.0	61.5	87.1	22.9	29.5	7.1	11.6	13.9	30.4	7.2	11.8
\$18,000 under \$20,000	15.7	25.7	16.0	34.8	98.1	98.1	20.5	28.2	7.2	11.3	12.7	23.7	7.2	11.4
\$20,000 under \$25,000	9.7	16.6	10.5	17.7	46.0	43.8	13.9	38.8	4.2	6.8	7.9	30.6	4.3	6.7
\$25,000 under \$30,000	10.4	14.4	9.9	22.6	63.1	79.1	14.9	20.6	4.6	7.7	8.5	16.6	4.7	7.9
\$30,000 under \$50,000	4.3	8.2	4.1	15.2	27.0	43.8	6.0	19.0	2.0	3.8	3.6	15.1	2.1	3.8
\$50,000 under \$100,000	2.7	5.3	2.4	13.3	16.4	33.2	3.4	10.3	1.2	2.8	2.3	8.5	1.3	2.6
\$100,000 under \$200,000	2.5	6.1	2.0	9.9	15.0	23.9	2.8	6.6	1.0	2.3	2.2	6.3	1.1	2.3
\$200,000 under \$500,000	2.0	4.6	1.6	9.9	12.2	20.0	2.3	8.2	0.9	2.1	2.0	9.3	0.9	1.9
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Taxable returns, total.....</b>	<b>3.1</b>	<b>4.0</b>	<b>2.9</b>	<b>5.8</b>	<b>18.3</b>	<b>35.1</b>	<b>4.2</b>	<b>8.1</b>	<b>1.5</b>	<b>1.5</b>	<b>2.7</b>	<b>6.5</b>	<b>1</b>	<b>1.5</b>
Under \$2,000	53.5	13.7	37.3	19.3	**	**	73.4	44.6	23.9	8.3	65.3	55.5	23	8.6
\$2,000 under \$4,000	57.7	51.6	90.4	44.1	**85.8	**69.1	91.3	32.0	24.0	24.9	40.9	60.4	24	25.1
\$4,000 under \$6,000	57.1	33.6	43.2	45.2	88.4	98.4	49.4	70.0	15.4	28.8	30.6	63.5	15	28.8
\$6,000 under \$8,000	47.1	81.3	28.9	41.1	55.4	55.4	32.3	50.0	11.5	17.4	19.9	42.8	11.6	17.5
\$8,000 under \$10,000	29.4	45.5	28.7	55.4	94.7	95.1	30.9	34.4	10.1	16.3	20.5	30.4	10.1	16.3
\$10,000 under \$12,000	25.2	32.7	22.8	40.3	78.1	79.1	27.9	38.6	8.0	11.8	16.3	32.2	8.0	11.4
\$12,000 under \$14,000	20.3	46.0	20.9	28.4	69.6	90.2	24.7	33.9	7.8	10.7	15.5	29.6	7.9	10.8
\$14,000 under \$16,000	18.9	49.7	18.2	28.7	89.6	99.6	24.3	36.2	7.9	13.5	13.9	26.4	7.9	13.7
\$16,000 under \$18,000	21.0	31.7	17.1	24.0	65.8	85.3	24.5	31.3	7.4	12.3	14.5	32.1	7.5	12.4
\$18,000 under \$20,000	15.9	29.0	16.3	35.3	98.1	98.1	20.9	28.6	7.4	11.9	12.8	23.9	7.5	12.0
\$20,000 under \$25,000	9.9	17.1	10.8	18.9	46.0	43.8	14.2	41.2	4.3	6.9	8.0	31.2	4.4	6.9
\$25,000 under \$30,000	10.5	14.6	10.1	23.4	63.1	79.1	15.1	21.3	4.7	7.8	8.6	17.1	4.7	8.0
\$30,000 under \$50,000	4.4	8.3	4.1	15.4	27.9	45.0	6.0	19.4	2.1	3.8	3.6	15.3	2.1	3.9
\$50,000 under \$100,000	2.7	5.4	2.4	13.6	16.5	33.6	3.4	10.4	1.2	2.8	2.3	8.6	1.3	2.6
\$100,000 under \$200,000	2.5	6.2	2.0	9.9	15.0	24.1	2.8	6.6	1.0	2.3	2.2	6.3	1.1	2.3
\$200,000 under \$500,000	2.0	4.6	1.6	9.9	12.2	20.1	2.3	8.3	0.9	2.1	2.0	9.3	0.9	1.9
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total nontaxable returns.....</b>	<b>13.8</b>	<b>18.4</b>	<b>12.1</b>	<b>15.3</b>	<b>34.4</b>	<b>41.3</b>	<b>13.8</b>	<b>21.4</b>	<b>4.5</b>	<b>4.9</b>	<b>9.8</b>	<b>18.2</b>	<b>4.6</b>	<b>5.0</b>
<b>All returns, summary</b>														
Under \$5,000	17.4	21.8	16.8	17.4	77.1	34.0	17.3	26.6	6.0	5.1	12.0	22.9	6.0	5.3
\$5,000 under \$10,000	18.6	23.9	15.9	26.7	46.4	69.7	17.3	28.1	5.6	9.0	11.1	22.3	5.6	9.1
\$10,000 under \$15,000	13.1	23.9	12.1	20.1	51.3	56.8	14.6	20.3	4.6	6.7	9.3	16.9	4.7	6.6
\$15,000 under \$20,000	11.1	25.4	10.6	21.6	61.2	86.1	14.2	18.8	4.4	7.4	8.4	18.2	4.5	7.5
\$20,000 or more	3.0	3.5	2.8	6.3	17.6	24.7	3.8	9.3	1.5	1.5	2.6	7.5	1.5	1.5

Footnotes at end of table

Table 7.1—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Sales of capital assets — Continued				Sales of property other than capital assets				Business and profession				Farm			
	Net capital gain		Net capital loss		Net gain		Net loss		Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
<b>All returns, total.....</b>	1.3	1.4	2.3	2.9	3.5	4.5	5.0	6.3	0.4	0.6	1.1	1.5	3.2	3.4	3.1	3.4
Under \$2,000	8.2	5.3	26.4	32.4	14.0	10.5	14.3	14.5	3.8	5.0	3.6	3.4	15.7	18.0	8.8	7.1
\$2,000 under \$4,000	9.0	12.0	17.5	22.2	25.4	24.7	28.6	34.1	3.2	3.7	6.7	9.9	15.1	16.4	15.5	23.1
\$4,000 under \$6,000	8.8	15.4	18.2	22.1	24.2	42.6	29.6	29.6	3.1	3.5	6.4	9.2	13.4	15.9	16.4	24.0
\$6,000 under \$8,000	7.9	12.4	15.0	19.0	19.0	25.1	33.4	29.7	2.9	3.5	6.4	8.9	13.3	16.0	15.3	19.0
\$8,000 under \$10,000	8.2	13.4	16.5	19.6	20.2	26.1	25.2	40.8	3.1	3.6	5.7	8.0	14.7	16.7	15.5	18.9
\$10,000 under \$12,000	6.6	9.7	13.7	18.1	18.8	31.0	23.1	30.3	2.8	3.5	5.3	8.1	13.2	16.1	13.1	15.4
\$12,000 under \$14,000	6.7	9.5	13.2	17.3	16.3	38.1	20.8	29.1	2.8	3.7	5.1	7.3	13.6	17.5	12.2	16.3
\$14,000 under \$16,000	6.9	13.0	11.6	15.0	16.9	26.7	24.1	23.9	2.7	3.7	4.8	7.5	13.1	16.0	11.8	15.2
\$16,000 under \$18,000	6.3	11.0	12.3	15.6	18.2	22.8	29.3	32.8	2.5	3.6	4.4	7.0	14.1	18.1	12.3	15.4
\$18,000 under \$20,000	6.4	10.8	11.3	14.5	14.9	19.6	21.7	23.8	2.7	3.9	4.8	8.1	14.3	17.9	13.1	16.9
\$20,000 under \$25,000	3.8	6.5	7.2	9.8	10.2	15.8	15.4	25.4	1.6	2.5	2.9	4.8	9.0	11.4	8.3	9.8
\$25,000 under \$30,000	4.2	7.4	7.5	9.6	12.0	23.9	18.2	19.5	2.1	2.9	3.7	6.1	10.4	13.7	10.5	12.7
\$30,000 under \$50,000	1.8	3.5	3.2	4.1	5.4	9.6	9.2	14.4	0.8	1.4	2.3	4.0	5.6	7.3	6.1	7.8
\$50,000 under \$100,000	1.1	2.4	2.0	2.5	3.7	7.6	6.0	13.6	0.8	1.3	2.9	4.5	4.5	5.8	4.6	6.8
\$100,000 under \$200,000	1.0	2.2	1.9	2.2	3.4	7.0	5.2	19.7	1.2	1.8	2.8	4.9	5.1	8.0	3.9	5.7
\$200,000 under \$500,000	0.9	1.9	1.8	2.0	3.1	7.3	4.2	13.2	2.3	3.4	3.6	4.8	4.6	7.8	3.3	4.4
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Taxable returns, total.....</b>	1.4	1.4	2.4	2.9	3.9	5.2	5.9	6.1	0.5	0.6	1.2	1.6	3.9	3.9	3.6	3.7
Under \$2,000	21.6	8.2	76.8	84.6	19.5	12.3	23.7	19.9	29.2	17.8	17.6	9.5	78.4	40.2	37.2	23.7
\$2,000 under \$4,000	19.2	23.7	41.8	50.8	50.0	47.2	56.8	67.7	8.8	9.9	21.4	28.3	56.7	56.2	69.7	66.8
\$4,000 under \$6,000	13.9	27.7	28.5	31.8	51.8	67.1	50.8	51.9	5.2	6.1	11.3	16.7	30.4	37.5	32.7	48.5
\$6,000 under \$8,000	10.0	16.6	18.3	22.5	29.3	31.4	56.4	53.2	4.0	4.8	8.7	11.7	19.2	23.1	25.5	23.6
\$8,000 under \$10,000	8.9	15.1	18.6	22.2	31.5	47.2	3.7	64.2	3.5	4.3	6.4	9.1	17.7	21.7	19.8	23.3
\$10,000 under \$12,000	7.2	10.8	14.5	19.2	22.9	42.2	23.1	32.0	3.1	3.9	5.7	8.8	17.2	22.1	15.0	17.4
\$12,000 under \$14,000	7.1	10.2	13.8	18.6	19.3	47.7	24.1	32.8	3.0	3.9	5.3	7.7	15.7	21.9	13.3	18.2
\$14,000 under \$16,000	7.1	13.6	11.9	15.7	19.8	32.2	26.7	27.3	2.8	3.9	4.9	8.0	15.1	19.5	12.4	16.0
\$16,000 under \$18,000	6.5	11.6	12.6	16.0	19.5	25.3	30.0	35.4	2.6	3.7	4.5	7.0	15.7	21.4	12.5	15.0
\$18,000 under \$20,000	6.6	11.3	11.4	14.5	15.9	21.5	23.1	26.5	2.7	4.0	4.9	8.4	15.8	20.8	13.3	17.6
\$20,000 under \$25,000	3.9	6.6	7.3	9.9	10.9	17.6	16.6	27.5	1.6	2.6	3.0	4.9	9.7	12.9	8.5	10.2
\$25,000 under \$30,000	4.3	7.4	7.6	9.7	12.7	25.3	19.1	20.4	2.1	3.0	3.7	6.1	10.8	14.5	10.6	13.4
\$30,000 under \$50,000	1.8	3.6	3.2	4.1	5.6	10.0	9.3	14.8	0.9	1.4	2.3	4.0	5.9	7.8	6.2	8.1
\$50,000 under \$100,000	1.1	2.4	2.0	2.5	3.7	7.6	6.1	14.2	0.9	1.3	2.9	4.6	4.6	6.0	4.6	6.8
\$100,000 under \$200,000	0.9	1.9	1.8	2.2	3.4	6.9	4.2	9.7	1.2	1.8	2.8	4.9	5.1	8.0	3.9	5.7
\$200,000 under \$500,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total nontaxable returns.....</b>	4.3	4.6	9.8	11.8	7.8	8.7	9.4	12.1	1.4	2.0	2.5	3.0	6.0	6.9	5.9	5.9
<b>All returns, summary</b>																
Under \$5,000	5.5	4.9	12.7	15.8	12.2	10.3	12.5	13.5	1.9	2.5	2.9	3.1	9.5	10.9	7.4	6.7
\$5,000 under \$10,000	5.0	8.4	10.3	12.9	13.1	18.5	18.6	27.2	1.7	2.2	3.8	5.7	8.6	10.2	9.7	12.7
\$10,000 under \$15,000	4.2	6.3	8.1	10.6	11.2	22.3	14.5	20.8	1.5	2.1	3.1	4.9	8.3	10.4	7.8	9.9
\$15,000 under \$20,000	3.9	7.2	7.4	9.6	10.3	13.8	15.4	18.0	1.3	2.2	2.8	4.7	8.8	11.1	8.0	10.0
\$20,000 or more	1.3	1.4	2.3	2.7	3.8	5.5	6.1	6.4	0.6	0.7	1.5	1.9	4.1	4.3	4.2	3.7

Footnotes at end of table

Table 7.1 — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

Size of adjusted gross income	Partnership				Estate or trust				Small Business Corporation			
	Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	2.5	2.0	2.7	2.1	4.4	4.4	13.7	13.0	4.7	3.4	6.4	5.7
Under \$2,000	206	24.5	123	5.5	29.4	17.1	65.1	21.8	31.3	9.6	19.2	11.2
\$2,000 under \$4,000	192	21.4	280	33.5	24.4	29.6	*99.1	*99.1	55.4	59.5	45.8	60.8
\$4,000 under \$6,000	194	21.5	308	29.4	23.9	27.1	*96.1	*8.3	55.6	82.5	68.4	72.4
\$6,000 under \$8,000	158	19.6	236	28.3	24.4	32.6	*54.8	*64.6	52.6	60.0	38.5	34.2
\$8,000 under \$10,000	187	23.5	231	29.0	28.8	39.1	*76.4	*73.2	44.8	48.6	42.4	45.1
\$10,000 under \$12,000	146	19.6	192	19.6	19.8	29.6	*98.8	*75.9	41.1	55.5	32.3	29.7
\$12,000 under \$14,000	161	20.3	192	29.2	26.2	36.8	*57.8	*57.3	37.7	44.8	37.3	42.0
\$14,000 under \$16,000	152	19.4	169	21.4	22.0	27.5	*67.5	*66.1	34.5	52.2	40.4	41.9
\$16,000 under \$18,000	126	17.1	180	22.0	23.4	36.3	*65.8	*64.3	31.9	46.6	34.4	55.4
\$18,000 under \$20,000	125	17.7	163	24.9	22.8	35.0	*60.8	*50.8	32.2	42.7	30.0	38.5
\$20,000 under \$25,000	7.9	11.5	10.2	13.1	13.1	21.4	46.4	52.0	17.0	27.8	20.5	24.5
\$25,000 under \$30,000	8.8	12.7	10.4	13.1	13.8	23.6	50.2	57.5	17.9	22.7	23.2	25.8
\$30,000 under \$50,000	3.8	5.8	4.2	5.7	6.6	12.3	18.5	43.9	6.9	10.3	10.0	11.5
\$50,000 under \$60,000	1.9	3.0	2.2	3.7	3.7	7.7	12.1	25.3	3.8	5.5	5.8	9.4
\$60,000 under \$200,000	1.5	2.5	1.8	3.1	3.0	7.6	8.8	27.1	2.9	4.3	4.4	7.3
\$200,000 under \$500,000	1.4	2.2	1.5	2.6	2.1	5.6	7.5	27.1	2.1	3.3	3.6	6.3
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Taxable returns, total</b>	2.6	2.1	2.8	2.0	4.5	4.5	14.0	15.3	4.7	3.4	6.6	5.6
Under \$2,000	59.5	13.7	21.6	8.3	51.6	34.9	21.2	41.0	16.4	7.5	44.8	26.7
\$2,000 under \$4,000	*51.4	*63.0	43.2	30.9	31.8	37.1	*99.1	*99.1	*94.9	*92.9	*79.9	*97.9
\$4,000 under \$6,000	28.4	30.6	46.6	45.8	30.1	32.2	*0.0	*0.0	*68.9	*91.2	*79.2	*96.9
\$6,000 under \$8,000	21.9	27.6	31.1	38.9	26.0	34.0	*56.7	*67.9	*93.8	*95.3	*55.7	*51.1
\$8,000 under \$10,000	23.2	30.2	26.4	32.8	30.5	40.5	*77.0	*94.7	48.1	50.1	52.8	51.6
\$10,000 under \$12,000	16.8	24.1	20.6	21.8	20.7	31.9	*99.6	*81.1	43.6	58.9	39.4	33.7
\$12,000 under \$14,000	17.0	21.9	21.0	35.0	26.6	37.0	*57.9	*57.8	39.1	46.6	38.8	43.0
\$14,000 under \$16,000	15.9	21.5	18.2	25.8	22.3	27.2	*67.5	*66.1	37.1	54.7	50.9	52.8
\$16,000 under \$18,000	13.1	17.7	19.5	27.9	24.6	36.9	*69.4	*82.0	36.0	51.9	37.8	69.7
\$18,000 under \$20,000	13.1	18.9	17.0	27.1	22.9	35.0	*60.0	*50.8	34.9	47.7	30.0	38.5
\$20,000 under \$25,000	8.1	12.0	10.4	14.1	13.3	21.7	46.4	52.0	17.4	28.4	21.1	25.5
\$25,000 under \$30,000	9.0	13.1	10.6	13.7	13.9	23.6	50.3	60.5	19.1	24.9	24.8	30.9
\$30,000 under \$50,000	3.8	5.9	4.2	5.8	6.7	12.4	18.6	44.1	7.0	10.4	10.3	12.3
\$50,000 under \$100,000	1.9	3.0	2.2	3.8	3.7	7.7	12.3	21.3	3.9	5.6	5.8	9.8
\$100,000 under \$200,000	1.5	2.6	1.8	3.1	3.0	7.6	8.8	25.3	2.9	4.3	4.4	7.4
\$200,000 under \$500,000	1.4	2.2	1.5	2.6	2.1	5.6	7.5	27.1	2.1	3.3	3.6	6.3
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total nontaxable returns</b>	8.9	9.6	9.3	5.9	18.4	19.9	59.4	22.2	18.6	17.2	14.7	10.6
<b>All returns, summary</b>												
Under \$5,000	12.9	15.1	11.2	5.5	16.5	16.6	55.7	21.7	27.3	10.9	17.9	11.0
\$5,000 under \$10,000	10.9	13.3	15.4	18.9	16.5	21.6	48.7	53.9	30.8	38.3	31.6	36.3
\$10,000 under \$15,000	9.8	12.7	12.0	15.2	14.4	21.0	50.5	53.9	25.2	35.0	22.9	25.5
\$15,000 under \$20,000	8.1	11.4	10.8	15.0	14.1	21.1	40.1	38.8	20.0	28.9	22.0	29.2
\$20,000 or more	2.3	2.1	2.6	1.9	4.3	4.6	12.8	16.7	4.3	3.4	5.8	4.6

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Table 7.1 Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Other income				Statutory adjustments								Deduction for expense of living abroad		
	Net income		Net loss		Total		Disability income exclusion		Payments to an individual retirement arrangement		Payments to a self-employed retirement (Keogh) plan			Number of returns (98)	Amount (99)
	Number of returns (86)	Amount (87)	Number of returns (88)	Amount (89)	Number of returns (90)	Amount (91)	Number of returns (92)	Amount (93)	Number of returns (94)	Amount (95)	Number of returns (96)	Amount (97)			
<b>All returns, total</b> .....	2.1	3.7	5.6	3.1	1.0	1.3	9.1	10.2	2.0	2.0	2.5	1.9	14.1	8.9	
Under \$2,000	1.9	17.2	11.9	3.8	12.5	14.7	20.0	20.8	26.2	26.0	33.0	29.7	85.6	67.0	
\$2,000 under \$4,000	1.3	20.0	37.0	3.0	10.6	14.5	23.8	25.4	33.2	53.6	43.6	43.4	—	—	
\$4,000 under \$6,000	1.3	16.0	24.6	3.8	9.0	13.0	27.8	29.4	35.6	26.3	34.3	35.1	—	—	
\$6,000 under \$8,000	1.2	18.0	26.0	3.4	6.6	9.3	23.8	24.8	16.1	17.5	31.3	26.3	—	—	
\$8,000 under \$10,000	1.7	22.1	39.2	3.1	5.9	9.0	28.9	29.4	13.3	14.6	27.1	27.1	—	—	
\$10,000 under \$12,000	1.1	24.1	28.7	3.0	5.4	7.6	29.8	32.5	12.8	14.8	20.7	24.8	—	—	
\$12,000 under \$14,000	9.4	18.3	29.8	3.5	4.8	7.7	32.3	34.2	11.1	12.5	23.5	19.8	86.7	83.7	
\$14,000 under \$16,000	8.9	16.3	27.4	3.6	4.4	6.2	31.4	38.4	9.9	11.2	18.6	19.3	—	—	
\$16,000 under \$18,000	9.3	16.9	33.5	2.9	4.4	6.2	38.1	41.0	10.1	11.5	14.2	16.2	92.3	87.1	
\$18,000 under \$20,000	9.6	22.0	32.5	3.0	2.6	3.7	51.7	46.3	9.5	10.5	10.0	14.0	96.8	96.8	
\$20,000 under \$25,000	5.4	14.7	39.0	2.5	2.6	3.7	99.4	99.4	5.6	6.2	10.0	10.9	90.0	90.0	
\$25,000 under \$30,000	6.3	13.4	21.8	2.3	2.9	3.8	84.9	93.1	5.8	6.4	10.0	9.8	65.0	57.5	
\$30,000 under \$50,000	3.1	9.0	10.4	10.6	1.4	2.1	—	—	2.7	2.9	3.7	4.1	23.5	19.4	
\$50,000 under \$100,000	2.6	7.9	7.0	8.6	1.0	1.7	—	—	2.0	2.2	2.2	2.5	2.0	12.1	
\$100,000 under \$200,000	2.5	7.7	5.3	8.7	1.3	2.2	—	—	2.5	2.7	2.3	2.5	1.9	9.9	
\$200,000 under \$500,000	2.2	7.7	5.3	8.7	1.3	2.5	—	—	2.7	2.9	2.6	2.9	10.8	15.4	
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	0.0	0.0	0.0	
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	0.0	0.0	0.0	
<b>Taxable returns, total</b> .....	2.2	3.9	6.8	4.5	1.0	1.3	12.9	15.1	2.1	2.1	2.5	1.9	12.1	10.0	
Under \$2,000	52.7	53.2	40.2	8.8	22.7	32.6	75.1	74.1	41.2	32.3*	68.2	65.7	—	—	
\$2,000 under \$4,000	24.7	48.8	67.1	69.1	21.3	33.5	56.8	56.4	66.8	70.1	53.8	57.2	—	—	
\$4,000 under \$6,000	18.6	29.9	39.9	59.6	12.7	20.1	28.9	27.9	28.5	29.5	41.4	31.6	—	—	
\$6,000 under \$8,000	15.6	27.8	43.0	59.6	7.6	10.5	31.3	34.3	18.6	15.3	36.9	39.6	—	—	
\$8,000 under \$10,000	12.5	23.7	55.0	54.1	6.4	8.5	33.3	35.5	14.4	15.7	23.1	29.6	—	—	
\$10,000 under \$12,000	10.6	26.7	37.2	34.1	5.7	8.0	32.8	35.5	13.5	15.7	23.1	29.6	—	—	
\$12,000 under \$14,000	9.7	19.1	31.0	43.9	4.9	8.0	33.7	36.4	11.4	12.8	25.0	20.3	—	—	
\$14,000 under \$16,000	9.0	16.5	31.7	30.7	4.8	6.9	51.4	58.4	10.3	11.4	19.4	19.8	—	—	
\$16,000 under \$18,000	9.5	19.3	29.6	30.6	4.4	5.8	38.1	41.0	10.3	11.7	14.7	17.1	97.3	97.3	
\$18,000 under \$20,000	9.7	22.3	34.5	44.5	4.4	6.4	59.7	46.3	9.6	10.7	14.0	15.4	96.8	96.8	
\$20,000 under \$25,000	5.5	14.9	20.4	23.2	2.6	3.8	98.4	99.4	5.7	6.3	10.1	11.1	—	—	
\$25,000 under \$30,000	6.4	13.5	22.9	22.3	2.9	3.8	84.9	93.1	5.9	6.4	10.1	9.9	69.6	70.0	
\$30,000 under \$50,000	3.2	8.1	10.7	11.7	1.4	2.1	—	—	2.7	2.9	3.7	4.1	25.0	20.6	
\$50,000 under \$100,000	2.6	8.0	7.2	8.8	1.0	2.2	—	—	2.1	2.2	2.2	2.5	11.0	13.1	
\$100,000 under \$200,000	2.5	9.1	5.7	8.9	1.2	2.5	—	—	2.5	2.7	2.2	2.5	7.9	10.2	
\$200,000 under \$500,000	2.2	7.8	5.3	6.7	0.0	0.0	—	—	2.7	2.9	2.6	2.9	11.4	16.3	
\$500,000 under \$1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	0.0	0.0	0.0	
\$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	—	—	0.0	0.0	0.0	0.0	0.0	0.0	
<b>Total nontaxable returns</b> .....	7.4	10.3	9.7	4.0	5.0	6.6	12.8	13.5	9.7	10.6	14.5	13.7	48.9	24.4	
<b>All returns, summary</b>															
Under \$5,000	8.7	13.0	11.2	3.8	6.8	9.2	14.4	15.1	21.7	26.7	26.7	22.6	85.6	67.0	
\$5,000 under \$10,000	7.5	12.9	21.1	21.7	3.1	5.7	15.9	17.0	9.9	10.8	20.2	19.1	86.7	83.7	
\$10,000 under \$15,000	6.0	12.5	18.1	23.5	3.1	4.7	20.7	23.4	7.2	8.2	13.5	14.2	96.8	96.8	
\$15,000 under \$20,000	5.8	12.5	21.0	20.6	2.7	3.9	29.4	34.3	6.1	6.9	9.6	10.1	64.7	64.7	
\$20,000 or more	2.4	4.5	6.8	4.4	1.1	1.3	74.3	88.7	2.0	2.1	2.3	1.9	10.5	7.9	

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

\*\* Indicates combined coefficient of variation

NOTE Detail may not add or total because of rounding

Table 7.2—Coefficient of Variation for Selected Sources of Income and Tax Items by State

[Coefficient of variation for number of returns and amounts (percent)]

State	(1) Number of returns		(2) Adjusted gross income less deficit		(3) Salaries and wages		(4) Business and profession net profit less loss		(5) Farm net profit less loss		(6) Partnership net profit less loss		(7) Sales of capital assets net gain less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>United States, total</b> .....	0.0	0.1	0.1	0.2	0.2	0.7	2.2	12.8	1.9	3.5	1.1	1.6		
Alabama	0.6	1.0	1.0	2.1	2.1	6.4	13.0	11.39	17.3	2.00	9.8	13.0		
Alaska	1.5	1.3	1.5	1.2	1.2	1.5	1.2	2.35	10.5	1.4322	9.8	13.0		
Arizona	1.1	1.0	1.6	1.3	1.3	6.2	28.4	314.5	12.8	308.8	6.8	9.4		
Arkansas	1.3	1.7	2.0	1.5	1.5	5.8	10.4	152.6	15.1	18.3	8.6	14.4		
California	0.3	0.4	0.6	0.4	0.4	2.2	1.9	32.6	4.7	11.8	3.3	4.3		
Colorado	0.8	0.9	1.4	1.2	1.2	5.4	18.3	229.9	10.7	33.2	7.1	8.0		
Connecticut	1.9	1.3	2.3	1.9	1.9	6.1	65.8	130.9	28.9	28.9	8.4	15.5		
Delaware	1.1	1.6	1.7	2.5	2.5	11.1	28.3	57.3	20.8	42.0	11.9	26.4		
District of Columbia	3.6	2.9	3.9	4.5	4.5	16.3	50.6	12.1	62.9	12.1	12.3	11.1		
Florida	0.6	0.7	1.2	1.0	1.0	3.9	16.1	91.8	9.9	35.5	5.5	7.1		
Georgia	0.5	1.0	0.9	1.5	1.5	6.0	18.4	49.6	14.4	23.0	8.8	13.0		
Hawaii	2.0	1.6	2.1	1.9	1.9	5.0	27.7	73.6	10.2	100.6	7.2	10.3		
Idaho	1.7	1.5	2.2	1.4	1.4	3.7	9.4	56.5	13.2	23.9	7.0	9.3		
Illinois	0.5	0.5	0.8	0.8	0.8	3.6	8.8	18.8	8.0	16.2	5.2	8.1		
Indiana	0.5	0.8	1.0	1.2	1.2	5.0	12.9	36.5	14.5	20.1	8.0	11.6		
Iowa	0.6	1.0	1.5	1.0	1.0	5.5	8.0	12.3	12.7	18.1	6.2	12.3		
Kansas	1.2	1.1	1.8	2.0	2.0	6.6	9.3	35.7	12.9	22.6	7.3	10.9		
Kentucky	0.6	1.4	1.2	1.7	1.7	5.5	10.6	91.95	11.9	26.2	9.1	12.1		
Louisiana	0.7	1.1	1.7	1.7	1.7	6.6	22.1	73.1	15.9	20.7	12.3	13.0		
Maine	2.7	2.3	3.1	1.6	1.6	3.9	24.6	92.8	17.3	33.2	9.7	14.8		
Maryland	1.3	1.1	1.4	1.5	1.5	5.9	38.4	313.1	14.9	19.4	9.1	12.9		
Massachusetts	0.9	0.9	1.2	1.3	1.3	4.4	43.6	204.3	16.4	34.3	7.9	16.1		
Michigan	0.3	0.5	0.7	0.9	0.9	4.1	16.1	45.5	11.8	19.7	6.5	9.9		
Minnesota	0.6	1.0	1.3	1.4	1.4	6.5	11.4	24.8	13.9	20.1	7.5	13.4		
Mississippi	1.2	1.6	2.0	2.8	2.8	5.1	14.9	149.1	27.1	103.5	10.3	13.5		
Missouri	0.5	0.9	1.3	1.4	1.4	5.3	11.4	41.1	13.9	28.0	7.2	12.0		
Montana	0.5	1.8	2.8	1.9	1.9	4.4	11.0	24.7	14.3	33.5	7.8	9.5		
Nebraska	0.2	1.4	1.4	1.2	1.2	6.1	8.2	14.8	11.5	18.6	6.9	9.9		
Nevada	2.0	1.5	2.0	1.9	1.9	4.6	25.4	26.9	13.4	44.2	7.5	7.3		
New Hampshire	2.8	3.0	3.0	2.2	2.2	4.2	35.1	107.6	17.7	41.2	14.9	12.1		
New Jersey	0.8	0.7	1.2	1.2	1.2	4.0	56.0	214.5	11.0	17.9	6.4	10.2		
New Mexico	1.2	1.6	1.7	1.7	1.7	5.8	13.6	56.5	13.0	19.7	7.4	10.8		
New York	0.6	0.5	0.8	0.6	0.6	2.9	23.3	173.5	8.1	13.6	4.6	6.7		
North Carolina	0.6	0.9	1.0	1.1	1.1	5.1	13.6	21.1	14.7	21.1	9.0	13.4		
North Dakota	1.2	2.5	2.2	2.0	2.0	4.9	8.9	17.4	13.9	23.3	7.9	15.7		
Ohio	0.4	0.5	0.7	0.9	0.9	3.8	11.7	109.8	10.7	19.2	6.1	7.9		
Oklahoma	1.3	1.3	1.9	1.7	1.7	6.5	10.1	96.1	14.0	23.4	6.3	11.2		
Oregon	1.7	1.2	2.0	2.6	2.6	5.2	14.5	46.3	11.4	20.6	7.2	9.8		
Pennsylvania	0.2	0.5	0.7	0.6	0.6	3.2	16.2	78.8	10.1	16.6	6.1	9.8		
Rhode Island	2.4	2.7	2.7	3.5	3.5	5.9	54.4	99.6	18.6	49.2	12.4	20.7		
South Carolina	1.0	1.3	1.4	2.3	2.3	6.0	21.0	85.7	17.7	40.4	11.7	13.6		
South Dakota	0.5	2.2	1.9	1.9	1.9	5.0	8.1	17.7	16.3	20.6	6.6	10.3		
Tennessee	1.2	1.3	1.6	1.7	1.7	5.5	13.0	78.3	14.4	25.9	10.3	13.0		
Texas	0.5	0.6	0.7	0.8	0.8	3.2	7.5	35.0	6.6	13.3	4.8	5.0		
Utah	0.8	1.6	1.8	1.8	1.8	3.6	15.2	153.1	13.9	33.6	8.7	14.6		
Vermont	4.6	2.8	5.2	4.1	4.1	8.1	17.4	48.1	14.7	39.1	7.7	14.3		
Virginia	0.7	0.9	1.2	1.4	1.4	5.9	19.5	46.2	13.7	22.4	8.6	11.4		
Washington	0.7	0.9	1.3	1.4	1.4	4.9	26.6	193.2	12.4	26.4	9.7	11.4		
West Virginia	0.6	1.2	1.5	1.5	1.5	6.7	26.6	57.3	16.8	21.9	12.7	20.5		
Wisconsin	0.6	0.8	1.2	1.7	1.7	6.1	13.5	30.9	16.8	24.7	7.9	13.1		
Wyoming	2.7	1.8	2.4	2.5	2.5	5.5	11.3	114.1	11.5	44.4	7.7	7.5		
APO/FPO	9.6	9.1	9.2	5.9	5.9	327.9	—	—	—	—	—	—	125.5	
Puerto Rico	4.2	10.6	15.8	17.4	17.4	70.0	—	—	—	—	—	—	45.6	
U.S. citizens abroad <sup>1</sup>	4.6	4.5	8.7	13.6	13.6	27.8	68.4	75.0	44.7	194.5	15.2	33.2		

<sup>1</sup>Footnote at end of table

Table 7.2—Coefficient of Variation for Selected Sources of Income and Tax Items by State — Continued

[Coefficient of variation for number of returns and amounts (percent)]

State	Sales of property other than capital assets net gain less loss		Domestic and foreign dividends received		Interest received		Rent net income less loss		Royalty net income less loss			
	Number of returns (13)	Amount (14)	Total		in adjusted gross income		Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)
			Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)						
<b>United States, total</b> .....	<b>2.8</b>	<b>9.2</b>	<b>1.0</b>	<b>1.3</b>	<b>1.2</b>	<b>1.4</b>	<b>0.5</b>	<b>1.0</b>	<b>1.3</b>	<b>10.8</b>	<b>4.2</b>	<b>5.3</b>
Alabama	23.2	90.6	8.2	11.8	10.6	12.2	4.2	8.0	10.7	122.7	42.4	26.2
Alaska	101.1	121.9	22.7	12.8	9.8	14.0	7.3	6.6	6.4	21.4	40.0	69.4
Arizona	20.6	278.6	7.6	9.6	9.0	19.8	3.8	6.9	8.5	91.9	38.8	37.6
Arkansas	16.9	49.8	9.0	10.7	11.3	11.0	4.8	8.6	9.8	25.5	24.5	26.0
California	9.1	39.9	3.0	4.7	3.7	4.8	1.4	3.2	3.7	43.3	13.1	14.6
Colorado	14.8	29.2	6.7	10.6	8.5	11.0	3.5	7.5	8.8	184.9	28.2	41.8
Connecticut	43.4	166.5	6.6	8.3	8.0	8.6	3.2	7.5	12.0	86.4	32.2	33.0
Delaware	31.0	65.2	7.7	9.1	9.7	9.2	3.2	10.3	19.3	46.4	21.9	63.0
District of Columbia	27.6	77.6	12.4	9.8	14.4	9.9	6.9	8.6	7.4	39.3	22.9	48.2
Florida	16.6	52.6	4.6	5.8	5.5	5.9	2.3	5.0	7.4	76.2	23.0	22.1
Georgia	22.3	90.3	8.5	12.8	10.4	13.2	4.0	9.4	10.3	654.8	45.9	48.2
Hawaii	20.8	57.7	8.9	9.6	11.7	10.0	4.6	8.7	8.0	309.6	38.1	48.2
Idaho	14.4	28.4	8.4	13.4	11.2	14.1	5.4	8.2	8.7	35.7	37.8	37.6
Illinois	13.7	36.5	3.9	5.5	4.7	4.7	1.9	4.5	5.6	32.3	25.8	30.7
Indiana	18.2	45.8	8.2	8.2	7.9	8.5	2.9	7.2	20.7	37.9	34.6	37.9
Iowa	12.7	23.3	6.5	9.6	8.4	10.1	3.1	5.9	8.2	14.6	66.0	61.8
Kansas	15.4	32.5	8.1	9.2	9.6	9.6	4.2	7.7	7.4	16.7	21.1	21.1
Kentucky	18.1	30.8	8.2	12.2	10.4	12.6	3.9	10.3	12.0	28.0	16.9	24.3
Louisiana	26.7	79.0	10.1	11.2	13.4	8.3	6.1	10.9	17.3	30.2	37.9	19.2
Maine	25.3	46.3	7.0	10.5	8.3	10.8	6.1	8.7	10.0	45.1	50.7	43.6
Maryland	29.7	163.8	7.2	9.9	8.5	10.3	3.5	7.3	11.4	616.0	31.1	92.0
Massachusetts	18.5	250.8	6.0	8.5	7.2	8.5	2.6	6.6	8.7	64.7	51.1	64.7
Michigan	20.1	54.3	4.8	7.6	5.7	7.9	2.2	5.4	8.2	448.2	28.8	36.0
Minnesota	16.6	42.8	7.4	8.1	9.7	8.1	3.0	7.3	10.2	55.7	46.0	137.9
Mississippi	19.1	68.1	8.5	11.1	11.1	11.2	5.2	8.9	10.6	24.8	23.4	20.6
Missouri	16.1	50.6	7.3	9.1	9.1	9.3	3.2	8.2	10.1	74.9	31.3	31.8
Montana	13.9	25.2	7.9	13.0	9.8	13.7	6.7	7.7	7.7	28.2	28.9	25.0
Nebraska	12.5	23.3	9.6	10.7	13.2	11.1	4.7	8.0	8.5	19.5	30.0	43.2
Nevada	16.5	28.7	8.3	9.2	10.5	9.4	5.6	6.5	10.0	63.4	30.0	42.9
New Hampshire	20.5	65.4	11.2	11.4	13.4	11.8	5.9	12.2	9.6	54.6	57.1	48.2
New Jersey	22.2	68.9	4.5	6.1	5.4	6.3	2.3	5.1	8.3	167.9	23.1	52.1
New Mexico	17.6	24.5	10.5	11.4	9.7	11.8	6.2	6.8	8.3	37.8	19.4	21.9
New York	18.7	32,474.0	3.4	3.7	3.9	3.8	1.5	3.3	6.0	49.1	24.9	31.1
North Carolina	21.7	63.8	7.7	10.8	9.6	11.2	3.7	8.4	29.1	287.3	58.8	287.3
North Dakota	13.2	19.5	14.7	20.3	20.3	21.7	6.1	9.3	7.4	16.1	26.8	39.7
Ohio	15.3	37.9	4.8	6.6	6.0	6.8	2.2	5.3	7.2	87.7	25.8	32.3
Oklahoma	17.2	33.6	8.2	9.5	10.2	13.3	3.0	7.6	8.6	20.4	13.2	14.8
Oregon	16.0	45.6	8.0	12.7	9.7	13.3	3.0	7.4	8.4	60.8	37.4	63.6
Pennsylvania	19.6	103.2	4.3	5.7	5.3	5.9	2.7	4.8	7.3	106.0	37.8	43.5
Rhode Island	35.1	125.9	11.0	10.6	10.9	11.1	5.5	11.3	11.0	340.2	35.4	434.3
South Carolina	36.4	32.1	10.0	15.9	11.7	16.4	5.5	10.9	11.0	37.5	71.8	40.7
South Dakota	12.2	49.7	9.0	13.0	11.4	13.6	5.1	9.8	8.6	21.9	51.9	82.8
Tennessee	20.7	46.1	8.7	11.6	10.9	12.1	4.4	9.7	11.8	52.3	58.1	115.1
Texas	10.1	28.3	4.8	5.4	6.2	5.5	2.5	4.9	5.4	22.6	9.3	8.9
Utah	18.0	114.6	11.0	20.6	15.3	21.3	3.9	6.7	8.1	59.6	6.7	35.4
Vermont	18.6	52.0	6.2	11.3	7.4	11.6	8.5	7.8	9.5	115.5	43.5	31.4
Virginia	18.6	35.3	6.3	10.1	9.0	10.5	3.2	7.1	9.5	53.1	31.9	50.2
Washington	26.9	32.1	7.5	11.5	9.4	12.1	3.3	7.3	8.6	50.3	42.8	60.5
West Virginia	18.7	32.1	8.3	11.5	10.6	11.9	5.4	9.6	10.4	25.5	27.0	30.3
Wisconsin	31.6	35.6	8.3	11.5	10.6	11.9	5.4	7.5	9.9	80.6	48.8	130.6
Wyoming	18.6	37.8	7.1	10.2	8.7	10.6	2.8	7.5	9.9	28.2	15.6	17.2
U.S. citizens abroad <sup>1</sup>	13.9	61.5	6.7	6.5	8.7	6.7	9.1	8.0	8.5	88.5	—	—
APO/FPO	—	—	41.8	38.3	39.6	41.3	41.3	21.9	41.3	88.5	—	—
Puerto Rico	—	—	5.7	5.7	48.8	5.4	43.9	28.3	89.3	100.7	—	—
U.S. citizens abroad <sup>2</sup>	45.1	84.1	15.7	21.3	17.4	21.9	9.4	15.1	26.8	52.5	82.5	56.9

Footnote at end of table

Table 7.2—Coefficient of Variation for Selected Sources of Income and Tax Items by State — Continued

State	Estate or trust net income less loss		Pensions and annuities in adjusted gross income		Small Business Corporation net profit less loss		State income tax refunds		Total income tax		Total tax liability	
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>United States, total</b> .....	4.2	4.8	1.6	1.9	3.8	10.1	1.0	1.4	0.3	0.2	0.3	0.2
Alabama	309	328	141	161	258	149.9	5.6	6.1	2.5	1.3	2.4	1.3
Alaska	293	293	136	165	302	212.1	4.9	6.4	4.3	1.6	4.7	1.6
Arizona	272	24.4	98	10.5	305	577.8	7.3	11.2	2.7	1.3	2.7	1.3
Arkansas	372	31.9	12.4	14.2	268	37.1	9.1	10.6	3.8	1.9	3.6	1.8
California	15.3	5.0	5.0	5.9	14.8	94.9	2.9	3.7	0.9	0.5	0.9	0.5
Colorado	25.5	25.6	12.5	14.0	19.3	36.1	4.6	4.7	2.5	1.2	2.4	1.2
Connecticut	30.4	33.1	13.9	16.5	17.8	147.5	15.3	14.7	15.3	15.5	27.7	15.5
Delaware	37.0	8.4	8.4	17.8	29.8	396.0	8.8	12.5	5.7	1.8	5.6	1.8
District of Columbia	22.2	14.2	11.2	12.9	37.0	703.4	10.3	9.3	5.6	2.7	5.5	2.6
Florida	17.4	6.2	7.3	20.3	14.9	61.5	22.7	21.5	1.6	0.9	1.6	0.9
Georgia	28.3	40.9	13.6	15.2	28.2	36.9	6.7	7.4	2.2	1.3	2.1	1.3
Hawaii	285	41.7	98	11.5	36.4	126.4	5.4	5.8	4.4	1.7	4.3	1.7
Idaho	47.2	25.7	13.5	16.5	22.5	29.9	7.9	9.2	4.9	1.9	4.6	1.8
Illinois	20.0	8.1	10.0	10.0	18.6	40.3	5.3	6.8	1.3	0.7	1.2	0.7
Indiana	34.2	34.8	10.7	13.0	16.5	17.7	9.3	10.9	2.0	1.1	1.9	1.1
Iowa	29.2	45.7	13.0	16.3	21.6	40.7	5.6	6.0	2.5	1.5	2.3	1.3
Kansas	28.2	30.0	13.5	16.7	20.8	35.3	6.6	8.3	3.2	1.6	3.0	1.5
Kentucky	37.1	31.2	12.4	14.8	31.2	551.0	5.6	6.4	2.4	1.3	2.4	1.3
Louisiana	45.7	33.5	15.1	17.0	22.0	94.6	13.9	18.7	2.6	1.4	2.5	1.4
Maine	29.5	40.0	11.6	13.7	40.0	243.1	13.0	27.7	5.0	2.4	4.8	2.3
Mainland	30.4	32.9	11.4	11.7	30.8	214.4	5.7	5.9	2.3	1.3	2.2	1.3
Massachusetts	24.4	36.2	10.7	12.6	33.2	109.9	6.6	7.0	2.1	1.2	2.1	1.2
Michigan	20.8	19.7	8.2	10.0	23.3	71.2	4.4	5.8	1.4	0.7	1.4	0.7
Minnesota	53.7	60.2	15.4	19.0	25.9	265.7	4.9	6.5	2.5	1.5	2.3	1.4
Mississippi	41.8	53.4	14.3	15.9	27.3	34.0	9.1	11.7	4.0	2.0	3.9	1.9
Missouri	31.1	40.4	13.2	15.3	25.8	35.8	7.7	10.8	2.2	1.2	2.1	1.1
Montana	32.0	49.6	16.9	20.3	22.5	46.8	7.9	7.9	2.1	1.1	4.5	2.0
Nebraska	29.7	30.6	14.8	18.3	30.6	26.6	7.5	8.1	3.6	1.9	3.3	1.7
Nevada	33.4	26.5	12.5	14.9	17.9	12.5	30.7	25.3	4.0	1.5	3.9	1.5
New Hampshire	24.3	31.7	13.4	16.3	33.9	91.3	17.3	21.7	5.0	3.1	4.9	3.1
New Jersey	29.9	29.9	8.8	10.7	21.6	49.7	5.1	6.5	1.7	0.9	1.7	0.9
New Mexico	25.2	50.2	11.9	11.9	23.1	33.6	8.0	8.9	3.6	1.7	3.5	1.5
New York	17.2	16.5	6.0	7.3	13.4	511.8	2.9	3.1	1.1	0.7	1.1	0.6
North Carolina	29.3	42.9	12.3	15.2	27.7	41.9	6.5	7.3	2.2	1.2	2.1	1.1
North Dakota	44.0	53.3	19.4	27.9	23.3	30.2	17.9	20.4	5.4	2.9	4.7	2.6
Ohio	22.4	26.1	7.7	10.0	17.8	58.3	7.1	13.2	1.3	0.8	1.3	0.8
Oklahoma	27.9	24.1	12.3	15.0	25.2	93.0	8.2	9.9	2.9	1.5	2.7	1.5
Oregon	30.4	34.0	11.6	14.8	26.8	27.7	6.1	7.0	2.9	1.5	2.8	1.5
Pennsylvania	21.2	20.0	7.7	9.0	23.5	107.3	16.7	39.3	1.3	0.7	1.3	0.7
Rhode Island	31.2	40.7	13.6	14.4	34.9	41.6	11.3	14.7	5.1	2.7	5.0	2.7
South Carolina	36.7	35.9	13.6	13.9	24.6	45.3	7.6	8.5	3.1	1.6	3.0	1.5
South Dakota	40.1	1,045.9	16.6	21.5	19.2	28.7	35.9	48.4	6.1	3.0	5.3	2.7
Tennessee	35.4	37.9	15.8	19.5	32.5	52.1	34.4	40.3	2.7	1.7	2.6	1.6
Texas	16.3	13.8	8.7	9.5	16.1	28.7	20.6	69.9	1.5	0.8	1.4	0.7
Utah	28.7	58.9	10.0	13.1	18.9	29.0	5.5	7.0	4.2	1.9	4.1	1.8
Vermont	21.4	30.7	13.4	14.9	29.3	137.0	7.3	10.7	6.6	2.8	6.4	2.7
Virginia	39.4	33.0	10.1	10.4	22.9	90.9	5.9	6.3	2.1	2.0	2.1	1.5
Washington	35.3	34.2	11.4	11.4	31.2	117.1	28.0	28.9	2.2	1.2	2.2	1.2
West Virginia	55.7	36.7	13.3	15.4	58.5	28.0	13.3	24.2	3.6	1.4	3.6	1.4
Wisconsin	27.9	37.8	11.8	15.7	35.6	31.9	31.9	6.1	2.1	1.3	2.0	1.2
Wyoming	28.3	28.9	14.8	18.9	20.2	16.7	20.6	22.9	6.3	1.7	6.0	1.2
APO/FPO	'89.0	'89.0	'57.3	'64.9	'98.4	'99.4	'63.0	'62.2	10.0	10.7	10.0	10.7
Puerto Rico			'35.5	'45.4	'68.3	'65.1	'77.0	'77.0	15.7	15.7	15.2	15.2
U.S. citizens abroad <sup>1</sup>	20.5	61.6	51.0	53.5	'81.1	'63.1	32.6	33.4	10.0	7.2	9.6	7.1

<sup>1</sup> Estimate should be used with caution because of the small number of sample returns on which it is based

<sup>2</sup> Returns filed from Army Post Office and Fleet Post Office addresses

<sup>3</sup> Returns filed by U.S. citizens living in U.S. possessions and abroad

NOTE: Detail may not add to total because of rounding





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Form 1040 (1978)

**Tax Computation**

32 Amount from line 31

33 If you do not itemize deductions, enter zero. If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41. Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here  and see page 11 of the Instructions. Also see page 11 of the Instructions if:

- You are married filing a separate return and your spouse itemizes deductions, OR
- You are a dual status alien.
- You file Form 4563, OR
- You have more exemptions than those covered in the Tax Table for your filing status, OR
- You use any of these forms to figure your tax: Schedule D, Schedule G, or Form 4776.

34 Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Table. If you are a dual status alien, use the Tax Table for dual status aliens. Use Schedule TC, Part I, and the Tax Rate Schedules, ONLY if:

- The amount on line 34 is more than \$20,000 (\$40,000 if you checked Filing Status Box 2 or 5), OR
- You have more exemptions than those covered in the Tax Table for your filing status, OR
- You use any of these forms to figure your tax: Schedule D, Schedule G, or Form 4776.

35 Tax. Enter tax here and check 1 from  Tax Tables or  Schedule TC

36 Additional taxes. (See page 11 of Instructions.) Enter total and check if from  Form 4970,  Form 4972,  Form 5544,  Form 5405, or  Section 72(m)(5) penalty tax.

37 Total. Add lines 35 and 36

**Credits**

38 Credit for contributions to candidates for public office

39 Credit for the elderly (attach Schedules R&RP)  attach

40 Credit for child and dependent care expenses (Form 2441)  attach

41 Investment credit (attach Form 3468)

42 Foreign tax credit (attach Form 1116)

43 Work Incentive (WIN) Credit (attach Form 4874)

44 New jobs credit (attach Form 3884)  12 of Instructions

45 Residential energy credits (see attach Form 5695)

46 Total credits. Add lines 38 through 45

47 Balance. Subtract line 46 from line 37 and enter difference (but not less than zero)

48 Self-employment tax (attach Schedule SE)

49 Minimum tax. Check here  and attach Form 4625

50 Tax from recapturing prior-year investment credit (attach Form 4255)

51 Social security (FICA) tax on tip income not reported to employer (attach Form 4137)

52 Uncollected employee FICA and RRTA tax on tips (from Form W-2)

53 Tax on an IRA (attach Form 5329)

54 Total tax. Add lines 47 through 53

55 Total Federal income tax withheld

56 1978 estimated tax payments and credit from 1977 return

57 Earned income credit. If line 31 is under \$8,000, see page 2 of Instructions if eligible, enter child's name

58 Amount paid with Form 4868

59 Excess FICA and RRTA tax withheld (two or more employers)

60 Credit for Federal tax on special fuels and oils (Form 4136 attach)

61 Regulated Investment Company credit (attach Form 2453)

62 Total. Add lines 55 through 61

63 If line 62 is larger than line 54, enter amount OVERPAID

64 Amount of line 63 to be REFUNDED TO YOU

65 Amount of line 63 to be credited on 1979 estimated tax

66 If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order. (Check  if Form 2510 (2210F) is attached. See page 14 of Instructions.)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature \_\_\_\_\_ Date \_\_\_\_\_

Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_

Preparer's information: Firm's name (or yours if self-employed) \_\_\_\_\_ E.I. No. \_\_\_\_\_ address and ZIP code \_\_\_\_\_

Preparer's social security no. \_\_\_\_\_

Check if self-employed

Form 1040 (1978)

Form 1040 (1978)

Form 1040 (1978)

**1040 U.S. Individual Income Tax Return 1978**

Department of the Treasury - Internal Revenue Service

For Privacy Act Notice, see page 3 of Instructions. For the year January 1-December 31, 1978, or other tax year beginning 1978, ending 19

Use the last name and initial (if joint return, also give spouse's name and initial) Last name \_\_\_\_\_

Other: Present home address (number and street), including apartment number or rural route \_\_\_\_\_

City, town or post office, State and ZIP code \_\_\_\_\_

Do you want \$1 to go to the Presidential Election Campaign Fund?  Yes  No  Note: Checking Yes will add more than one half of your spouse's contribution to the fund.

If joint return, does your spouse want \$1 to go to this fund?  Yes  No  Note: Checking Yes will add more than one half of your spouse's contribution to the fund.

Your social security number \_\_\_\_\_

Spouse's social security no. \_\_\_\_\_

Your occupation \_\_\_\_\_

Spouse's occupation \_\_\_\_\_

**Filing Status**

1  Single

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

3  Married filing separate return. If spouse is also filing, give spouse's social security number in the space above and enter full name here

4  Unmarried head of household. Enter qualifying name

5  Qualifying widow(er) with dependent child (Year spouse died 19 \_\_\_\_\_). See page 6 of Instructions.

6a  Yourself  65 or over  Blind

b  Spouse  65 or over  Blind

c First names of your dependent children who lived with you

d Other dependents: (1) Name \_\_\_\_\_ (2) Relationship \_\_\_\_\_ (3) Number of months lived in your home \_\_\_\_\_ (4) Did you provide more than one half of dependent's support?  Yes  No

7 Total number of exemptions claimed

8 Wages, salaries, tips, and other employee compensation

9 Interest income (if over \$400, attach Schedule B)

10a Dividends (if over \$400, attach Schedule B)

10b Subcontract line 10b from line 10a \_\_\_\_\_ Job Exclusion

11 State and local income tax refunds (does not apply unless refund is for year you itemized deductions)

12 Alimony received

13 Business income or (loss) (attach Schedule C)

14 Capital gain or (loss) (attach Schedule D)

15 Taxable part of capital gain distributions not reported on Schedule D (see page 9 of Instructions)

16 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)

17 Fully taxable pensions and annuities not reported on Schedule E

18 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)

19 Farm income or (loss) (attach Schedule F)

20 Other income (state nature and source—see page 10 of Instructions)

21 Total income. Add lines 8, 9, and 10c through 20

22 Moving expense (attach Form 3903)

23 Employee business expenses (attach Form 2106)

24 Payments to an IRA (see page 10 of Instructions)

25 Payments to a Keogh (IR-R-10) retirement plan

26 Interest penalty due to early withdrawal of savings

27 Alimony paid (see page 10 of Instructions)

28 Total adjustments. Add lines 22 through 27

29 Subtract line 28 from line 21

30 Disability income exclusion (attach Form 2440)

31 Adjusted gross income. Subtract line 30 from line 29. If this line is less than \$5,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature \_\_\_\_\_ Date \_\_\_\_\_

Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_

Preparer's information: Firm's name (or yours if self-employed) \_\_\_\_\_ E.I. No. \_\_\_\_\_ address and ZIP code \_\_\_\_\_

Preparer's social security no. \_\_\_\_\_

Check if self-employed

Form 1040 (1978)

Department of the Treasury  
Internal Revenue Service

# 1978 Instructions for Form 1040 and for Schedules A, B, C, D, E, F, R, RP, and SE (Tax Tables— pages 31-42)

## From the Commissioner

These instructions contain information needed to complete Form 1040 and Schedules A, B, C, D, E, F, R, RP, and SE. Form 1040 appears to be the right form for you, but before starting it, please check to see if you can file Form 1040A instead. Form 1040A is an easier form to complete and you should file it if you can. (See page 4 of the instructions—"Which Form to File.")

Although the appearance of Form 1040 is somewhat different from last year's form, the line items are the same.

If you do your own return, the revised instructions this year should help you. They have been rewritten in simpler language and have been rearranged to follow the lines on the form more closely.

If you decide to have someone else prepare your return, select a qualified person. If you pay a preparer, the law requires the preparer to sign the return, enter the preparer's identifying numbers, and give you a copy of the return.

Ask your preparer to consider whether you can file Form 1040A instead of Form 1040.

We are always looking for ways to improve our forms and instructions. If you have any suggestions for improvement please write to us.

If you need help, please call us at the number listed for your area on page 46, or visit an IRS office.

After you complete your return, please check to make sure it is correct, sign it and then file it early. Thank you for your cooperation.



Jerome Kurtz  
Commissioner of Internal Revenue

## Tax Law Changes

Congress recently enacted legislation that allows credits for energy saving expenses for your personal residence. Line 45 of Form 1040 should be used to claim these credits. Congress also enacted legislation that, among other things, raises the capital gains exclusion starting November 1, 1978, and changes the treatment of the sale of a personal residence for individuals 55 and over. These changes are reflected in the 1978 forms and instructions. See the Highlights on page 3 for more information.

## Earned Income Credit (If your income is less than \$8,000, read this page carefully.)

**What Does the Earned Income Credit Do?**  
The earned income credit helps many taxpayers who have small incomes. If you can take the earned income credit, you can subtract it from tax you owe or get a refund even if you had no tax withheld from your pay. The credit can go as high as \$400.

**What is Earned Income?**  
In most cases, you had earned income if you worked last year. Earned income includes:

- wages, salaries, and tips, minus any disability income exclusion you might be allowed.
- anything else of value (money, goods, or services) you get from your employer for services you performed.
- self-employment income—this is usually the amount shown on Schedule SE (Form 1040), line 13. If you had a net loss from self-employment, see the note at the top of page 27.
- earned overseas; or
- you file Form 4563 to exclude income earned from sources in U.S. possessions.

**To see if you can take the Earned Income Credit, please answer the questions below**

1. Is the amount you listed on Form 1040, line 31, less than \$8,000?  Yes  No
  2. Does the amount on line 31 include any wages, salaries, or other earned income?  Yes  No
  3. In 1978 did you pay more than half of the cost of keeping up a home (owned or rented) in the U.S.?  Yes  No
- (If you received payments under the Aid to Families with Dependent Children (AFDC) program and use them to pay part of the cost of keeping up a home, the amount of these amounts as furnished by you when you answer question 3.)
4. Did you live in this home?  Yes  No
  5. Did your child live with you full time except when he or she was away at school or on vacation? (See Note 1, below)  Yes  No

6. If you answered Yes to question 5, was the child:  
 under 19, or  
 a full-time student; or  
 disabled and your dependent?

If you answered No to any question, you can't take the earned income credit. Do not fill in the worksheet. If you answered Yes to all the questions, you may be able to take the credit. Use the Earned Income Credit Worksheet to figure the amount of any credit.

**Note 1**—The term child includes:  
• Your stepchild, adopted child, or a child placed with you by the state or a court for legal adoption (even if the child became your stepchild or adopted child, or was placed with you by the state or a court).  
• Any other child who you cared for as your own child for more than half of the year. This includes the half of the support for that year.

## Earned Income Credit Worksheet

Do NOT file this worksheet with your return—Keep it for your tax records

How to Figure Your Credit. Follow the instructions for each line below

1. Enter the amount from Form 1040, line 31. Caution: If you were under age 18 at the end of 1978, disregard the disability income exclusion. Include any disability income you listed on either Schedule E (Form 1040), line 5, or on Form 1040, line 17. Include only that part of disability income for periods prior to reaching minimum retirement age.	\$
2. Enter the amount, if any, from Form 1040, line 30.	
3. Subtract line 2 from line 1.	
4. If you were self-employed, enter the amount, even if a loss, from Schedule SE, line 13. (If you have self-employment income that you reported on another form, do not include it in line 4, such as the rental allowance or rental value of a parsonage furnished to a minister.)	
5. Earned income. Add lines 3 and 4. However, if line 4 is a loss, subtract line 4 from line 3. If the amount on line 5 is \$0 or less, do not complete the rest of this worksheet; you cannot take the credit.	
6. Enter the amount from Form 1040, line 31.	
7. Enter the amount from line 5 or line 6 above, whichever is larger.	
8. Enter 10% of line 5 but do not enter more than \$400. • If line 7 is more than \$4,000, complete lines 9 through 13. • If line 7 is \$4,000 or less, do not complete the rest of this worksheet. Enter the amount from line 8 on Form 1040, line 57. Also write the first name of your child who qualifies you for the credit in the space provided on line 57. See Note 2 below.	
9. Enter the amount listed on line 7. (If \$4,000 or less, you should have stopped on line 8.)	
10. Less	- 4,000.00
11. Balance (subtract line 10 from line 9).	
12. Enter 10% of line 11.	
13. Subtract line 12 from line 8. This is your earned income credit. Enter this amount on Form 1040, line 57. Also write the first name of your child who qualifies you for the credit in the space provided on line 57. See Note 2 below.	\$

**Note 2**—If you have more than one child who qualifies you for the credit, only enter the first name of one of the children.

Highlights for 1978 Please note these important reminders for this year.

Energy Credits

If you had certain energy saving expenditures for your residence after April 15, 1977, you may be eligible for a credit for 1978. For Form 1040, the credit is allowed for expenditures for items such as storm windows, insulation, etc. Form 5695, Energy Credits, will tell you which expenses qualify and how to figure the credit.

There is also a new investment credit allowed for expenditures for energy property used in a trade or business. See Schedule B (Form 3468), Computation of Business Energy Investment Credit, for details.

Privacy Act Notice

The Privacy Act of 1974 says that each Federal agency that asks you for information must tell you:

- a. Its legal right to ask for the information and whether the law says you must give it.
b. What major purposes the agency has in asking for it, and how it will be used.
c. What could happen if the agency does not receive it.

For the Internal Revenue Service, all tax returns and any papers filed with them.
Any questions we need to ask you to determine how to process your return.
Figure your tax.
Collect tax, interest, or penalties.
Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that

Where to File

Please use the addressed envelope that comes with your return, or use the envelope that comes with Form 1040 if you moved during the year, mail to the Service Center for the place where you live.

- Alabama—Atlanta, GA 31101
Alaska—Ogden, UT 84201
Arizona—Phoenix, AZ 85001
California—Fresno, CA 93889
Colorado—Denver, CO 80202
Connecticut—Hartford, CT 06103
Delaware—Wilmington, DE 19804
Florida—Miami, FL 33131
Georgia—Atlanta, GA 30303
Illinois—Chicago, IL 60606
Indiana—Indianapolis, IN 46201
Iowa—Des Moines, IA 50319
Kansas—Topeka, KS 66606
Kentucky—Cincinnati, OH 45202
Louisiana—Austin, TX 73301
Maine—Portland, ME 04101
Maryland—Baltimore, MD 21201
Massachusetts—Boston, MA 02101
Michigan—Cincinnati, OH 45202
Minnesota—Kansas City, MO 64999
Mississippi—Jackson, MS 39201
Missouri—St. Louis, MO 63101
Montana—Helena, MT 59601
Nebraska—Omaha, NE 68101
Nevada—Las Vegas, NV 89101
New Hampshire—Manchester, NH 03101
New Jersey—Hoboken, NJ 07030
New Mexico—Albuquerque, NM 87101
New York—New York, NY 10001
North Carolina—Charlotte, NC 28201
North Dakota—Grand Forks, ND 58001
Ohio—Cincinnati, OH 45202
Oklahoma—Oklahoma City, OK 73101
Oregon—Portland, OR 97201
Pennsylvania—Philadelphia, PA 19101
Rhode Island—Providence, RI 02901
South Carolina—Columbia, SC 29201
South Dakota—Sioux Falls, SD 57101
Tennessee—Memphis, TN 38101
Texas—Austin, TX 73301
Utah—Ogden, UT 84201
Vermont—Wilmington, VT 05401
Virginia—Richmond, VA 23201
Washington—Seattle, WA 98101
West Virginia—Martinsburg, WV 26101
Wisconsin—Madison, WI 53701
Wyoming—Cheyenne, WY 82001

Capital Gains

The amount of long-term capital gain that can be excluded has increased from 1978. If 15% of capital gain in 1978, 10% of capital gain in 1979. For Form 1040, the exclusion is allowed for distributions, see the instructions for Form 1040, line 15. If you had other capital gains, see the instructions for Schedule D.

As part of your tax planning for 1979, you should note that the alternative tax computation for capital gains will expire after 1978.

Sale of Personal Residence

For sales after July 26, 1978, individuals over 55 and over are allowed a one-time exclusion of up to \$100,000 of profit on the sale of their personal residence. This replaces the provision that allowed individuals 65 and over to exclude all the profit on the sale of their residence if the sales price was less than \$35,000.

IRS Will Figure Credit for the Elderly

If you want us to figure your credit for the elderly, please see the instructions for IRS Will Figure Your Tax and Some of Your Credits on pages 4 and 5 of the instructions.

If a return is not filed, or if we don't receive the information we ask for, the law provides that a penalty may be charged. And we may have to disallow deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund interest also be charged.

Please keep this notice with your records. It may help you if we ask you for other information.
If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.
This is the only notice we must give you to explain the Privacy Act. However, we may give you our notices if we have to exercise or collect any fee, interest, or penalties.

Who Must File

Your income and your filing status generally determine whether or not you should file a tax return.
File a return for 1978, and your income was:
If you owe no tax, and your income was at least:

Table with 2 columns: 'And your income was at least:' and 'File a return for 1978, and your income was:'. Values range from 0 to 750.

Who Should File

Even if you do not have to file, you should file to get a refund if income tax was withheld from your pay. Also, file if you file for either of these reasons only, you may be able to use Form 1040A.

Which Form to File

You MAY Be Able to Use Form 1040A If:
You had only wages, salaries, tips, or other employee compensation and not more than \$400 in interest or \$400 in dividends. (You may file Form 1040A even if your interest or dividend income was more than \$400 if you are filing only to get an earned income credit refund.) AND

- Your total income is \$20,000 or less (\$40,000 or less if you are married and filing a joint return).
Since Form 1040A is easier to complete than Form 1040, you should use it if you can. However, even if you meet the above tests, you may still have to file Form 1040.

You Must Use Form 1040 If:
You itemize deductions.
You claim more exemptions than are covered in the tax table for your filing status.
Your spouse files a separate return and itemizes deductions. Exception: You can still use Form 1040A if you have a dependent child and can meet the tests on page 6 under Married Persons Who Live Apart (and Abandoned Spouses).

You can be claimed as a dependent on your parent's return and had interest, dividends, or other unearned income of \$750 or more, AND had earned income of less than \$2,200 if single (less than \$1,600 if married filing a separate return).

You are a qualifying widow(er) with a dependent child.
You were a nonresident alien during any part of 1978 and do not file a joint return (or Form 1040NR).
You were married to a nonresident alien at the end of 1978 who had U.S. source income and you do not file a joint return. Exception: You can still use Form 1040A if you meet the tests on page 6 under Married Persons Who Live Apart (and Abandoned Spouses).

You take any of the Adjustments to Income shown on Form 1040, lines 22 through 27, or line 28.
You file any of these forms:
Form 1040-ES, Declaration of Estimated Tax for Individuals, for 1978 (or if you want to apply any part of your 1978 refund to estimated tax for 1979).
Schedule G, Income Averaging.

Form 1040 General Instructions

Who Must File

Your income and your filing status generally determine whether or not you should file a tax return.
File a return for 1978, and your income was:
If you owe no tax, and your income was at least:

Table with 2 columns: 'And your income was at least:' and 'File a return for 1978, and your income was:'. Values range from 0 to 750.

Who Should File

Even if you do not have to file, you should file to get a refund if income tax was withheld from your pay. Also, file if you file for either of these reasons only, you may be able to use Form 1040A.

Which Form to File

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You had only wages, salaries, tips, or other employee compensation and not more than \$400 in interest or \$400 in dividends. (You may file Form 1040A even if your interest or dividend income was more than \$400 if you are filing only to get an earned income credit refund.) AND

- Your total income is \$20,000 or less (\$40,000 or less if you are married and filing a joint return).
Since Form 1040A is easier to complete than Form 1040, you should use it if you can. However, even if you meet the above tests, you may still have to file Form 1040.

You Must Use Form 1040 If:
You itemize deductions.
You claim more exemptions than are covered in the tax table for your filing status.
Your spouse files a separate return and itemizes deductions. Exception: You can still use Form 1040A if you have a dependent child and can meet the tests on page 6 under Married Persons Who Live Apart (and Abandoned Spouses).

You can be claimed as a dependent on your parent's return and had interest, dividends, or other unearned income of \$750 or more, AND had earned income of less than \$2,200 if single (less than \$1,600 if married filing a separate return).

You are a qualifying widow(er) with a dependent child.
You were a nonresident alien during any part of 1978 and do not file a joint return (or Form 1040NR).
You were married to a nonresident alien at the end of 1978 who had U.S. source income and you do not file a joint return. Exception: You can still use Form 1040A if you meet the tests on page 6 under Married Persons Who Live Apart (and Abandoned Spouses).

You take any of the Adjustments to Income shown on Form 1040, lines 22 through 27, or line 28.
You file any of these forms:
Form 1040-ES, Declaration of Estimated Tax for Individuals, for 1978 (or if you want to apply any part of your 1978 refund to estimated tax for 1979).
Schedule G, Income Averaging.

Form 2110, Underpayment of Estimated Income Tax by Individuals.

- Form 2555, Exemption of Income Earned Abroad.
Form 4553, Exclusion of Income from Sources in United States Possessions.
You owe any of the taxes on Form 1040, line 36 or lines 48 through 53.
You claim any of the credits on Form 1040, lines 39 through 45.
You claim any of the payments on Form 1040, lines 58, 60, or 61.
You are required to complete Part III of Schedule B for Foreign Accounts and Foreign Trusts (see page 18 of instructions).

When to File

You should file as soon as you can after January 1, but not later than April 16, 1979. If you file late you may have to pay penalties and interest. Please see the instructions on page 14. If you know that you cannot meet the April 16 deadline, you should ask for an extension on Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.

IRS Will Figure Your Tax and Some of Your Credits

If you want us to, we will figure your tax for you. You won't even have to visit an IRS office. We will make sure it's figured the way that will let you pay the smallest amount. If you paid too much, we will send you a refund. If you paid not enough, you will bill you for the balance. You will not be charged interest or penalty if the bill for tax due is paid within 30 days of the notice date, or by the due date for your return, whichever is later.

We can figure your tax if you meet the conditions below.
All of your income for 1978 was from one or more of these:
a. Salaries and Wages.
b. Tips.
c. Interest.
d. Dividends.
e. Pensions or Annuities.

You do not itemize deductions.
You do not file Schedule G, Income Averaging.
You do not file Form 2555, Exemption of Income Earned Abroad.
Your adjusted gross income (line 31) is not more than \$20,000 (not more than \$40,000 if you are married and filing a joint return or as a qualifying widow(er)).

You (and your spouse if filing a joint return) were not a nonresident alien at the end of 1978 or before April 16, 1979.
You give enough information so that we can figure the tax. Please read the following instructions.
a. Filing in the parts of your return through line 31 that apply to you. The

# Steps for Preparing Your Return

## Step 3

Get any forms, schedules, or publications you need

In general, we mail forms and schedules directly to you based on what you filed last year. Before you fill in your return, you may want to look it over to see if you need more forms or schedules.

If you think you will need any other forms, get them before you start. You can check with your local bank or post office, or any IRS office for them. Or, you can use the order blank on the next to last page of these instructions. We will send you the forms, schedules, and publications you ask for.

## Step 4

Use the mailing label on the forms we sent you and make sure it is correct

If it isn't, please correct it. If the label is for a joint return and the social security numbers are not listed in the same order as the first names, show the numbers in the order you want them to appear. If you have an apartment number that isn't shown on the label, please list it. Do not attach your label until you finish filing in your return and recheck all entries.

If you don't have a social security number, please get Form SS-5 from a Social Security Administration (SSA) office, post office, or IRS office. File it with your number before April 16. If you do not get the number by then, file your return on the date and write "Applied for" in the block for your social security number.

## Step 5

Fill in your return

We have listed Line-by-Line Instructions for filling in the Form 1040. The instructions begin on page 6 and end on page 14. Please follow them.

## Step 6

Step 6 picks up on page 14.

Line-by-Line Instructions which start on page 6 explain how to fill in your return. b. If you are filing a joint return, use the spaces under the words "Adjustments to income" on the front of your return to show your adjusted gross income and your spouse's adjusted gross income separately.

c. Read lines 38 through 61. Fill in the lines that apply to you, but do not fill in the total lines. See the instruction below if you want to figure your credit for the Elderly or Limited Income Credit.

d. Fill in any forms or schedules asked for on the lines you completed. Attach them to the return when you file it. We will figure some of your credits, too. Fill in your return through line 31. Show below each sign, date, and mail it before the due date. We will then figure these credits if you qualify:

**Credit for the elderly.** Follow the instructions below. Be sure to attach the schedule to your return. Write "CFE" on Form 1040, line 39.

**Schedule R.**—Check the box for your filing status and age, and fill in line 2(b).

**Schedule RP.**—Enter the name of the public retirement system. Also check the box for your filing status and age, and fill in lines 2(c) and 2(d).

**Earned income credit.** On line 67 of your return, enter the name of the child or child who qualified you for the credit.

## Other Information

**Death of Taxpayer**  
Did the taxpayer die before filing a return for 1978?—If so, the taxpayer's spouse or personal representative must file the return for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the taxpayer died before filing a return for 1978, you must file a return for the taxpayer's estate. If the taxpayer died in 1978 and you did not remarry in 1978, you can file a joint return. You can also file a joint return if your spouse died in 1979 before filing a return.

A joint return should show your spouse's 1978 income before death and your income for all of 1978. Please write "Filing as surviving spouse" in the area where you sign the return. If someone else will be signing the return, the other one must also sign. Show the date of death in the name and address space of Form 1040.

If you want more details, please get Publication 599, Federal Tax Guide for Survivors, Executors, and Administrators.

**U.S. Citizens Living Abroad**  
Generally, foreign source income must be reported on your return. Please get Publication 54, Tax Guide for U.S. Citizens Abroad.

# Line-By-Line Instructions—Form 1040

Name, Address, and Social Security Number Blocks

Please use the mailing label on the forms we sent you. If you did not receive forms with a label, print or type your name and address. If you are married, give social security numbers for both you and your spouse whether you file joint or separate returns.

If you are filing a joint return, please show the social security numbers in the same order that you show your first names. If you are filing a joint return and use different last names, please separate the "last names" with an "and." For example: "Mr. and Mrs. J. D. Smith." Show the last names in the same order that you showed the first names.

Remember to show your occupations in the spaces in the upper right corner just below the social security number blocks.

## Presidential Election Campaign Fund

You may have \$1 go to this fund by checking the Yes box. On a joint return, both of you may choose to have \$1 go to this fund, or both may choose not to.

If you choose to have \$1 go to this fund and the other does not, you must file and check Yes. It will not change the tax or refund shown on your return. Do not claim this amount as a credit for contributions to candidates for public office on line 38.

If both you and your spouse file separate returns, you must file your full name in the space after Box 3's full name in the separate returns.

If your spouse does not file, check the boxes on line 6b that apply if you can claim the exemptions for your spouse. Please see the instructions for Exemptions on page 7.

Community Property States—Community property States are: Arizona, California, Idaho, Nevada, New Mexico, Texas and Washington. If you and your spouse live in a community property State, you must follow State law to determine what is community income and what is separate income.

For more details please get Publication 555, Community Property and the Federal Income Tax.

Abandoned Spouses—Persons Who Live Apart (and Abandoned Spouses) who do not live with their husband or wife (and abandoned spouses) may file as Single or as Unmarried head of household and take advantage of tax rates that are lower than those for married persons filing separate returns. This means that you may be able to claim the earned income credit. It also means that if your spouse remarries, you may not have to. Both you and your spouse can file this way if both meet the tests.

You should check box 1 for Single if you meet ALL of the following tests:

- a. You file a separate return.

return, so if one of you does not pay, the other may have to.

If your spouse died in 1978, or in 1979 before filing a return for 1978, write in the signature area "Filing as surviving spouse." Show the date of death in the name and address space.

tax. Savings: You file and do not file a joint return, see if you can reduce your tax by meeting the tests described below under Married Persons Who Live Apart (and Abandoned Spouses). If you can, you should check Box 1 for Single or, if you qualify, Box 4 for Unmarried head of household.

**Special Rule for Aliens.**—If at the end of 1978 you were a resident alien, you are treated as a citizen or resident of the United States; you may be able to file a joint return with your spouse. If you do file a joint return, you and your spouse must agree to be taxed on your combined worldwide income.

For more details, please get Publication 519, United States Tax Guide for Aliens.

**Separate Returns.**—You can file separate returns if both you and your spouse are not dependent on either you or your spouse must figure your tax the same way. This means if one itemizes deductions, the other must itemize. You each report only your own income, exemptions, deductions, and credits, and you are responsible only for the tax due on your own return.

If both you and your spouse file separate returns, you must file your full name in the space after Box 3's full name in the separate returns.

If your spouse does not file, check the boxes on line 6b that apply if you can claim the exemptions for your spouse. Please see the instructions for Exemptions on page 7.

Community Property States—Community property States are: Arizona, California, Idaho, Nevada, New Mexico, Texas and Washington. If you and your spouse live in a community property State, you must follow State law to determine what is community income and what is separate income.

For more details please get Publication 555, Community Property and the Federal Income Tax.

Abandoned Spouses—Persons Who Live Apart (and Abandoned Spouses) who do not live with their husband or wife (and abandoned spouses) may file as Single or as Unmarried head of household and take advantage of tax rates that are lower than those for married persons filing separate returns. This means that you may be able to claim the earned income credit. It also means that if your spouse remarries, you may not have to. Both you and your spouse can file this way if both meet the tests.

You should check box 1 for Single if you meet ALL of the following tests:

- a. You file a separate return.

b. You paid more than half the cost to buy your home for 1978.

c. Your spouse lives with you at any time during 1978.

d. For over six months of 1978, your home was the main home of your child or stepchild whom you can claim as a dependent.

You should check Box 4 for Unmarried head of household if your home in tested, or if you are the only person who lives at home for ALL of 1978. The child's main home for 1978 must be the same as the Unmarried head of household are even lower than the rates for Single.

**Were You an Unmarried Head of Household?**  
There are special tax rates for a person who can meet the tests for Unmarried head of household. These rates are lower than the rates for Single or Married filing a separate return.

You may use this filing status ONLY if on December 31, 1978, you were unmarried, you were the only person (or persons) who live apart (and abandoned spouses) or legally separated and meet test a, b, or c.

e. You paid more than half the cost of keeping up a home which was the main home of your father or mother whom you can claim as a dependent. (You did not have to live with the parent.)

f. You paid more than half the cost of keeping up your home which (except for temporary absences for vacation or school) was lived in all year by one of the following persons:

- 1. Your unmarried child, grandchild, foster child or stepchild. (This person did not have to be dependent below whom you are filing.)

2. Any other person listed below whom this person does not qualify if the or she is your dependent under the rules on page 8 for Dependents Supported by Two or More Taxpayers.

- Grandparent
- Stepfather
- Daughter-in-law or Son-in-law
- Brother-in-law
- Mother-in-law
- Stepbrother
- Brother-in-law
- Sister-in-law
- Stepmother
- Son-in-law
- Niece

Note: If you file as Unmarried head of household, you must file as a single person who qualifies you in the space after Box 4. If more than one person qualifies, you enter only one person's name.

If you were married to a nonresident alien, you may qualify as Unmarried head of household. Consult an IRS office for more information.

**Were You a Qualifying Widow or Widower With a Dependent Child?**—Use joint return tax rates for 1978 and use Tax Table B or Tax Rate Schedule Y.

If your spouse died during 1977 or 1978 and you did not remarry before the end of 1978, file a return for 1978 showing only your own income, exemptions, deductions, and credits. However, you can figure all 3 of the joint return rates if you meet the tests.

e. You could have filed a joint return with your spouse for the year your spouse died. (It does not matter whether you actually filed a joint return.)

**Fees received as an executor or administrator of an estate, or as a director, business expense reimbursement, or for these expenses.**

**Rounding Off to Whole Dollars**  
You may round off cents to the nearest whole dollar on your return and schedules. But, if you round off, do so for all amounts. You can drop amounts under 50 cents. Increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.69 becomes \$3.

**Line 8**  
**Wages, Salaries, Tips, and Other Employee Compensation**

Show the total of all wages, salaries, fees, commissions, tips, bonuses, supplemental unemployment benefits, and other amounts you were paid before taxes, insurance, etc. were taken out. Include in this total:

- a. The amount shown on Form W-2 in the box, "Wages, tips, other compensation."
- b. Report all wages you received, even if you were not paid for the work.
- c. Tips you did not report to your employer. (Show any social security tax due on these tips on line 51.—See the instructions on page 12.)
- d. Certain disability retirement income if you are under age 65. (Form W-29)
- e. Payments by insurance companies, etc., not included on Form W-2. If you receive sick-pay or a disability payment from anyone other than your employer, and it is not included in the wages shown on a separate statement showing the name and address of the payer and indicating the amount as sick-pay or disability income.
- f. Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience. (Don't report the value of meals given you at work if they were provided for your employer's convenience. Also do not report the value of living quarters if you accept as a condition of employment.)
- g. Strike and lockout benefits paid by a union from union dues, include cash and the fair market value of goods received. Don't report benefits that were meant as a gift.

**Note:** You must report on line 8 all wages, etc., paid for your personal services, even if the income was reported over to a trust, another person, a corporation, or tax exempt organization.

**Line 9**  
**Interest Income**

Enter on line 9 your total interest income. If the total is more than \$400, first fill in Schedule B.

**Life insurance sums received at a person's death.**

Interest on certain State and municipal bonds.

Amounts you received from an insurance company because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in your home. (Reimbursements for normal living expenses must be reported as income.)

Amounts an employer contributed to your benefit and death plan for you or dependent of an employee, under a qualified group legal services plan.

**Examples of Income You Must Report**

The following kinds of income should be reported on Form 1040, or related forms and schedules. You may need some of the forms and schedules listed.

- a. Wages including salaries, bonuses, commissions, mutual savings banks, credit unions, etc.
- b. Amounts received from accident and health insurance in lieu of wages, if your employer paid for the policy.
- c. Fair market value of goods or services you received in return for services you performed.
- d. Alimony, separate maintenance or support payments received from and deductible by your spouse or a former spouse.
- e. Refunds of State and local taxes if they were deducted in a prior year and resulted in a tax benefit.
- f. Life insurance proceeds from a policy if the net proceeds exceed the amount paid in the premiums you paid.
- g. Profits from businesses and professions (Schedule C).
- h. Your share of profits from partnerships and small business corporations (Schedule E).
- i. Profits from farming (Schedule F).
- j. Pensions and annuities (Schedule R).
- k. Schedule E, including lump-sum distributions (Form 4972 or Form 5544).
- l. Gains from the sale or exchange of real estate, securities, or other property (Schedule D or Form 4797).
- m. Gain from the sale of your personal residence (Schedule D and Form 2119).
- n. Rents and royalties (Schedule E).
- o. Dividends from stock (Schedule E).
- p. Disability retirement payments and other benefits paid by the Veterans Administration.
- q. Workmen's compensation benefits, insurance damages, etc., for injury or sickness.
- r. Unemployment compensation paid by a State or Federal agency.
- s. Gifts, money or other property you inherited or that was willed to you. (Form 706, Form 709, Form 2559)
- t. Fees received for jury duty and precinct election board duty.

**Children of Divorced or Separated Parents.**

If a child's parents together paid more than half of the child's support, the parent who has custody for most of the year will generally report the child's income. If the parents who does NOT have custody (or who has the child for the shorter time), may take the exemption if a, or b, below, applies.

a. That parent gave at least \$600 toward the child's support in 1978, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption. OR

b. That parent gave \$1,200 or more for the child in 1978, and the parent who had custody cannot prove that he or she gave more than the other parent.

**Note:** To figure the amount of child support, a parent who has remained and has custody may count the support furnished by the new spouse.

**Dependent Supported by Two or More Taxpayers.**

Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of the support. One of the taxpayers may claim the person as a dependent only if the income, married relationship tests discussed on page 7 (tests e, d, and e) are met.

In addition, the taxpayer claiming the dependent must:

- a. have paid more than 10% of the dependent's support; and
- b. attach to his or her tax return a signed Form 2120, Multiple Support Declaration, from every other person who paid more than 10% of the support. This form states that the person who signs it will not claim the person he or she helped to support.

**Birth or Death of Dependent.**

You can take an exemption for a dependent who was born or who died during 1978 if he or she met the tests for a dependent while alive and the tests for a baby who lived only a few minutes can be claimed as a dependent.

**Publication 501, Your Exemptions and Exemptions for Dependents.**

**Line 7**

Add the numbers you entered in the boxes on lines 6a, b, c, and d. Enter the total on this line.

**Income**

Examples of income you do not report on line 7:

- Federal social security benefits.
- Welfare payments.
- Disability retirement payments and other benefits paid by the Veterans Administration.
- Workmen's compensation benefits, insurance damages, etc., for injury or sickness.
- Unemployment compensation paid by a State or Federal agency.
- Gifts, money or other property you inherited or that was willed to you.
- Dividends on veteran's life insurance.

**Page 8**

dependent for the dependent's use or benefit. Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

In figuring total support, you must include money the dependent earned if it was not taxable. (For example, include social security benefits, gifts, savings, welfare benefits, etc.) If your child was a student, do not include amounts he or she received as scholarships.

**c. Married Dependent**

The dependent did not file a joint return with his or her spouse.

**d. Citizenship or Residence**

The dependent was a citizen or resident of the U.S., a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

**e. Relationship**

The dependent met test 1, or 2, below. If you are filing a joint return in one of the following ways:

- |         |                |                          |
|---------|----------------|--------------------------|
| Child   | Stepmother     | Son-in-law               |
| Child   | Stepfather     | Daughter-in-law          |
| Mother  | Stepmother     | or, if related by blood, |
| Father  | Stepfather     | brother,                 |
| Brother | Stepmother     | or, if related by blood, |
| Sister  | Stepfather     | sister,                  |
| Sister  | Brother-in-law | Aunt                     |
| Sister  | Brother-in-law | Nephew                   |
2. Was any other person, who lived in your home as a member of your household for the whole year.

The term child includes:

- Your son, daughter, stepson, stepdaughter.
- A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption.
- A foster child who lived in your home as a member of your family for the whole year.

**Student Dependent.**

Even if your child has earned more than \$750, you may claim him or her as a dependent if he or she can meet tests b, c, and d above; AND

- was enrolled as a full-time student at a school during any 5 months of 1978, or
  - took a full-time, on-farm training course during any 5 months of 1978. (The course had to be given by a school or a State, county, or local government agency.)
- The school must have a regular teaching staff, course of study, and a regularly enrolled body of pupils or students in attendance.

**The term school includes:**

- elementary, junior and senior high schools;
  - colleges and universities;
  - technical, trade, and mechanical schools;
  - night schools in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school.
- The term school does not include on-the-job training courses or correspondence schools.

**Support**

Support includes items such as food, place, lodging, clothes, medical and dental care, and education, in figuring support, use the actual cost of these items. However, the cost of a piece to live is figured at its fair rental value.

Do not include in support items such as income and social security taxes, premium payments for life insurance, or funeral expenses.

**Capital Items.** You must include capital items such as a car or furniture in figuring support, but only if these items are actually given to, or purchased by, the

**Page 7**

**for the exemptions you can take for your spouse.**

If at the end of 1978, you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may take an exemption for your spouse if you file a joint return.

If your spouse died during 1978 and you did not claim the exemption only for the year your spouse died, you may take the exemption for your spouse on the date of death.

**Nonresident Alien Spouse.**

If you do file a joint return, you may claim your spouse's exemptions only if your spouse had no income from United States sources and is not the dependent of another taxpayer. Use the boxes on line 6a to claim exemptions for a nonresident alien spouse. When claiming your spouse's exemption, please write "NRA" above the word spouse on line 6b.

**Lines 6c and 6d**

**Children and Other Dependents**

Please enter on line 6c the first names of your dependent children who lived with you. Fill in the total number in the box to the right of the arrow.

Please enter on line 6d the full names and other information for your other dependents. Fill in the total number in the box to the right of the arrow.

Each person you claim as a dependent has to meet ALL of these tests:

- a. Income;
  - b. Support;
  - c. married dependent;
  - d. citizenship or residence; and
  - e. relationship.
- These tests are explained below.

**a. Income**

The dependent received less than \$750 gross income. (This test does not have to be met for your child who was under 19 or a full-time student at least 5 months of the year. Please see instructions for Student Dependent on this page.)

**b. Support**

The dependent received over half of his or her support from you or is treated as receiving over half of his or her support from you under rules for Children of Divorced or Separated Parents or Dependent Supported by Two or More Taxpayers on page 8. If you are a joint return filer, support includes items such as food, place, lodging, clothes, medical and dental care, and education, in figuring support, use the actual cost of these items. However, the cost of a piece to live is figured at its fair rental value.

Do not include in support items such as income and social security taxes, premium payments for life insurance, or funeral expenses.

**Capital Items.** You must include capital items such as a car or furniture in figuring support, but only if these items are actually given to, or purchased by, the

**Line 6a Boxes**

**For Yourself**

You can always take one exemption for yourself. If you are age 65 or over, you can take three exemptions if you were blind and 65 or over. Be sure to check all the boxes on line 6a for the exemptions you can take for yourself.

You can take the extra exemptions for age 65 or over and blindness only for yourself and your spouse. You cannot take them for dependents.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1979, you can take the extra exemption for age for 1978.

**Proof of Blindness**

If you or your spouse is completely blind, attach a statement to this effect.

In cases of partial blindness, you must submit with your return each year a certified statement from an eye physician or registered optometrist that:

- you cannot see better than 20/200 with glasses, or
- your field of view is not more than 20 degrees.

If this eye condition will never improve beyond the standards in a, or b, you may submit a certified opinion to this effect from an examining eye physician. Your return once in later years you can just attach a statement referring to it.

**Line 6b Boxes**

**For Your Spouse**

You can take exemptions for your spouse if you file a joint return. If you file a joint return, you may claim your spouse's exemptions only if your spouse is not filing a return, had no income, and was not the dependent of someone else.

Your spouse's exemptions are like your own. Take one exemption if your spouse was neither blind nor 65 or over. Take three exemptions if blind or 65 or over. Take three exemptions if blind and 65 or over. Be sure to check all the boxes on line 6b

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Form 5500-K does not have to be filed for 1978. Partners are not required to file returns for Keogh plans in which they participate.

**Form 5500-K** is for a plan with less than 100 participants and at least one owner-employee. Form 5500 is for a plan with 100 or more participants.

File the form as a separate return on or before the last day of the 7th month following the end of the plan year. Do not file a separate return for each participant. Penalties for filing incomplete returns and statements when due. If you need help, contact an IRS office or get Publication 560, Tax Information on Self-Employed Retirement Plans.

**Line 26 Interest Penalty Due to Early Withdrawal of Savings**

The Form 1099-INT given to you by your bank or savings and loan association will show the amount of any interest penalty you were charged because you withdrew funds from your time savings deposit. Enter on line 26 the amount of interest penalty entered on line 26-B of the interest income on Form 1040, line 9.

**Line 27 Alimony Paid**

You can deduct periodic payments of alimony or separate maintenance made under a court decree. You can also deduct payments made under a written separation agreement entered into after August 16, 1954, or a decree for support entered into after such date. If you received lump sum payments not made under a court order or a written separation agreement, or amounts specified as child support, for details, get Publication 504, Tax Information for Divorced or Separated Individuals.

**Line 28 Total Allowable Deductions**

Add lines 22 through 27. Enter the total on this line.

**Line 29 Disability Income Exclusion**

This exclusion is for persons who are retired on permanent and total disability. You must meet ALL these tests:

- You had not reached mandatory retirement age on January 1, 1978.
- You were under age 65 on December 31, 1978.
- You were permanently and totally disabled
- a. when you retired, or
- b. on January 1, 1976, or January 1, 1977, if you retired before the later date on disability or under circumstances which entitled you to retire on disability.

employer, travel, transportation (but not commuting and from work) and meals and lodging can be deducted on line 23 by using Form 2106 even if you do not itemize deductions on Schedule A. All other deductions on Schedule A, including charitable contributions, gifts, tuition, and professional dues, tools and uniforms, can only be deducted if you itemize deductions on Schedule A. Outside deductions on line 23 by using Form 2106. For details, get Publication 463, Travel, Entertainment and Gift Expenses.

**Line 21 Payments to an IRA**  
You no longer have to file Form 5329 for contributions, premature distributions, or undistributed IRA funds.

Enter on line 21 the allowable deduction for contributions to your IRA. If it is a joint return and both spouses have IRAs, a separate computation must be made for each spouse's allowable deduction. The total of the two allowable deductions is then entered on line 21. For further information on IRA deductions, see Publication 590, Tax Information on Individual Retirement Arrangements.

The following worksheet may be used to figure your deduction:

1. Wages, tips and other compensation return on Form 1040 (if a compensation of spouse) (whichever is applicable)
2. Non-spousal IRA limitation—smaller of \$1,500 or 15% of line 1
3. Spousal IRA limitation—enter the smallest of (i) 15% of the contribution to your IRA, or (ii) 2 times the contribution to your non-spousal IRA (excluding rollovers) to your IRA for the tax year covered by this return
4. Total contributions—add 3(a) and 3(b). Amount contributed (excluding spousal IRA) for the tax year covered by this return

If line 3(c) above is more than line 2, you may owe tax on excess contributions. Get Form 5329, Return for Individual Retirement Arrangement Taxes.

**Line 25 Payments to a Keogh (H.R. 10) Retirement Plan**

Enter the allowable deduction for contributions to your Keogh (H.R. 10) plan on line 25. Sole proprietors should also file Form 5300, Return for Self-Employers who have ever participated in the Keogh plan.

Use line 20 to report any income you can't find a place for on your return or other schedules. Also show the nature and source of the income. Examples of income to be reported on line 20 are: gambling winnings, prizes, sweepstakes, etc., are gambling winnings, if you may have them as an itemized deduction on Schedule A. However, you cannot deduct more losses than the winnings you report on this line.)

• Payment of medical expenses or other items such as real estate taxes, that you deducted, if they reduced your tax in a prior year.

• Amounts recovered on bad debts you deducted in a prior year.

• Amounts your employer paid you for business expenses that are more than you spent for the actual business expenses.

If you did a net operating loss in a prior year, should enter it as a minus figure on line 20. Attach a separate sheet showing how you figured the amount.

**Note:** Do not report any income from self-employment on line 20. If you do have any income from self-employment, you must use Schedule C or Schedule F.

**Line 21 Total Income**

Add the amounts on lines 8, 9, and 10c through 20. Enter the total on this line.

**Adjustments to Income**

**Line 22 Moving Expenses**

Employers and self-employed persons (including partners) can deduct certain moving expenses. The move had to be in connection with your job or business. The deduction is allowable only if your change in job location has added at least 35 miles to the distance from your former principal work place to your new principal work place must be at least 35 miles from your former residence.

If you meet these requirements, you should see Form 3903 for details. Use Form 3903 to figure the amount of moving expense to show on line 22.

If your employer paid for any part of the move, you must report that as income on Form 1040, line 8. Your employer should give you Form 4782 and include the amount in total wages, tips and other compensation on Form W-2.

**Line 23 Employee Business Expenses**

You can deduct certain business expenses that were not paid by your employer.

year for which you itemized deductions on Schedule A (Form 1040), report the entire refund as income if the entire refund was received in 1978. If only a Federal income tax refund, if only a part of the refund that resulted in the income tax savings, you need only report that part of the refund that resulted in the amount. Please contact an Internal Revenue Service office.

If you itemize deductions for 1978, do not report a refund of taxes for a prior year. Refund of those taxes for a prior year.

**Line 12 Alimony Received**

Show on line 12 amounts you received as alimony or separate maintenance. For more information, please get Publication 504, Tax Information for Divorced or Separated Individuals.

**Line 13 Business Income or (Loss)**

Please see the instructions for Schedule C. Enter your income or (loss) from Schedule C.

**Line 14 Capital Gain or (Loss)**

Please see the instructions for Schedule D. Enter the gain or (loss) from Schedule D.

**Line 15 Capital Gain Distributions**

If you do not use Schedule D, show the taxable part of your capital gain distributions on line 15. The company making the distribution should tell you: (a) Net capital gains for the entire year, and (b) Net capital gains after Oct. 31, 1978.

**Line 16 Net Gain or (Loss) from Supplemental Schedule of Gains and Losses**

See the instructions for Form 4797. Enter the gain or (loss) from Form 4797, amended return later.

**Line 17 Fully Taxable Pensions and Annuities**

Use this line to report pension and annuity income not reported on Schedule E. This includes: (a) Pensions and annuities if you paid no part of their cost, (b) Military retirement pay from Form W-2P.

• Amounts received as an annuity under the special rule in 1978. See the instructions for Schedule E for details.

**Line 18 Pensions, Annuities, Rents, Royalties, Partnerships, Estates or Trusts**

See the instructions for Schedule E. Enter the income or (loss) from Schedule E.

**Line 19 Farm Income or (Loss)**

See the instructions for Schedule F. Enter the income or (loss) from Schedule F.

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basis) by the amount of nontaxable distributions received. Amounts received after your cost (or other basis) has been reduced to zero should be reported as capital gain.

**Do Not Report as Dividends—**  
• Mutual insurance company dividends that reduced the premiums you paid.  
• Amounts paid on deposits or accounts from which you could withdraw your money. For example, dividends paid by savings and loan associations, cooperative banks, and credit unions are actually interest. Remember to report these amounts as interest on Form 1040, line 9.

**Line 10a Dividends**

You may exclude (subtract) up to \$100 of ordinary dividends received from qualifying domestic corporations. If both you and your spouse had dividend income from jointly or separately owned stock, you may each subtract up to \$100 of dividend income even if you file a joint return. However, neither of you can use any part of the \$100 exclusion not used by either in the case of stock owned jointly.

For example, if you had \$300 in dividends and your spouse had \$20, only \$120 may be subtracted. If all of the stock on which the \$320 of dividends was received had been held jointly, then you and your spouse could subtract \$200 (\$100 each).

**Line 10b Exclusion**

• Taxable dividends from the following dividends exclusion:  
a. Foreign corporations, including amounts from controlled foreign corporations.  
b. Exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.  
c. Regulated investment companies, unless the companies have told you how much of the dividends qualify for the exclusion.

**Line 10c Real Estate Investment Trusts**

• Electing small business corporations to the extent the amounts are distributions out of current earnings and profits. However, for this purpose, current earnings and profits are limited to taxable income for the year.

**Line 10d State and Local Income Tax Refunds**

If you received a refund or credit in 1978 for State or local income taxes you paid in 1977 or a prior year, you may have to report the refund as income on your Federal income tax return. Do not report the refund as income if it was for a tax you paid in a year for which you did not itemize deductions on Schedule A (Form 1040).

**Line 10e Dividends Include**

• Ordinary Dividends—These are paid out of earnings and profits and you would receive an ordinary dividend unless the paying corporation tells you otherwise.  
• Capital gain distributions—If you have other capital gains or losses, you should also enter your capital gain distributions on Schedule D. If you don't need Schedule D to report any other gains or losses or to figure the alternative tax, do not use it. Instead, show the taxable part of your capital gain distributions on Form 1040, line 10a.

**Line 10f Nontaxable Distributions—In general,**

• Dividends and profits are nontaxable. They are a return of your investment and will not be taxed until you recover your cost. You must reduce your cost (or other

Report any interest you received or that was credited to your account so you could withdraw it. (It does not have to be entered in your passbook.)

**Interest Income You MUST Report—**  
• Accounts and bank, credit unions, and savings and loan associations.  
• Building and loan accounts.  
• Notes and loans.  
• Tax refunds (report only the interest on them as part of your interest income).

Bonds and debentures, also arbitrage bonds issued by State and local governments after October 9, 1969. (Do not report interest on other State and local bonds and securities.)

• The discount for the part of the year you held corporate bonds or other notes first issued at a discount after May 27, 1969

**Line 10g Savings Bonds.**

The interest is the yearly increase in the value of the bond. Interest on Series E bonds can be reported using method a, or b.

a. Report the total interest when you cash the bonds, or when they reach final maturity and no longer earn interest.

b. Or, each year on your return, report the yearly increase of the bonds' value. If you change to the other method, you must report the yearly increase from the date they were issued. Each year after, report only the yearly increase. Once you have used method b to report interest, you must continue to do so for all your U.S. Savings Bonds.

**Line 10h Dividends**

550, Tax Information on Investment Income and Expenses, or Publication 537, Return for Dividend, Dividend and Dividend-Payment Sales.

**Line 10i Dividends**

Dividends are distributions of money, stock, or items of equal value paid by corporations to stockholders. They also include dividends you receive through a partnership or an estate or trust. Payers include nominees or other agents, nontaxable trusts, and other persons who will file Schedule B. If you received \$400 or less in dividends, include only the ordinary dividends on line 10a.

**Dividends Include**

• Ordinary Dividends—These are paid out of earnings and profits and you would receive an ordinary dividend unless the paying corporation tells you otherwise.  
• Capital gain distributions—If you have other capital gains or losses, you should also enter your capital gain distributions on Schedule D. If you don't need Schedule D to report any other gains or losses or to figure the alternative tax, do not use it. Instead, show the taxable part of your capital gain distributions on Form 1040, line 10a.

**Line 10j Nontaxable Distributions—In general,**

• Dividends and profits are nontaxable. They are a return of your investment and will not be taxed until you recover your cost. You must reduce your cost (or other

Report any interest you received or that was credited to your account so you could withdraw it. (It does not have to be entered in your passbook.)

**Interest Income You MUST Report—**  
• Accounts and bank, credit unions, and savings and loan associations.  
• Building and loan accounts.  
• Notes and loans.  
• Tax refunds (report only the interest on them as part of your interest income).

Bonds and debentures, also arbitrage bonds issued by State and local governments after October 9, 1969. (Do not report interest on other State and local bonds and securities.)

• The discount for the part of the year you held corporate bonds or other notes first issued at a discount after May 27, 1969

**Line 10g Savings Bonds.**

The interest is the yearly increase in the value of the bond. Interest on Series E bonds can be reported using method a, or b.

a. Report the total interest when you cash the bonds, or when they reach final maturity and no longer earn interest.

b. Or, each year on your return, report the yearly increase of the bonds' value. If you change to the other method, you must report the yearly increase from the date they were issued. Each year after, report only the yearly increase. Once you have used method b to report interest, you must continue to do so for all your U.S. Savings Bonds.

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Dividends are distributions of money, stock, or items of equal value paid by corporations to stockholders. They also include dividends you receive through a partnership or an estate or trust. Payers include nominees or other agents, nontaxable trusts, and other persons who will file Schedule B. If you received \$400 or less in dividends, include only the ordinary dividends on line 10a.

**Dividends Include**

• Ordinary Dividends—These are paid out of earnings and profits and you would receive an ordinary dividend unless the paying corporation tells you otherwise.  
• Capital gain distributions—If you have other capital gains or losses, you should also enter your capital gain distributions on Schedule D. If you don't need Schedule D to report any other gains or losses or to figure the alternative tax, do not use it. Instead, show the taxable part of your capital gain distributions on Form 1040, line 10a.

**Line 10j Nontaxable Distributions—In general,**

• Dividends and profits are nontaxable. They are a return of your investment and will not be taxed until you recover your cost. You must reduce your cost (or other

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Use Form 2440. Oteability income exclusion, to figure the amount of any exclusion. Enter the exclusion from Form 2440 on this line.

**Line 31**

**Adjusted Gross Income**  
Subtract line 30 from line 29. If line 31 is less than \$0,000, you may be eligible to claim the Earned Income Credit. Please see page 2 of the instructions.  
If line 31 is less than zero (\$0) you may have a net operating loss that you can carry to other tax years. See Form 1045, Post-loss Carryover Statement.

**Tax Computation**

You must complete Schedule A (Itemized Deductions) if item A, B, C, or D, above applies to you. After you've completed Schedule A:

- If Schedule A, line 40, is more than line 39, do not fill in Form 1040, line 33.

**Line 32**  
Enter the amount from line 31.

**Line 33**  
You will fall into one of the three classes below:

- You MUST itemize deductions.
- You choose to itemize, or
- You do not itemize.

The different classes are described below.  
**You MUST Itemize Deductions if:**  
A. You can be claimed as a dependent on your parent's return and had interest, dividends, or other income more than \$750 (The \$750 is an addition to this rule; you don't have to itemize if you had earned income\* of \$2,000 or more if single (\$1,600 or more if married filing a separate return).) In either case, be sure to check this box on line 33.

B. You are married, filing a separate return, and your spouse itemizes. (There is an exception to this rule; you don't have to itemize if your spouse is described in section 1502(b)(2)(B).)  
C. You file Form 4563 and exclude income from sources in U.S. possessions. (Please see Form 4563, and Publication 870, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)  
D. You had dual-status as a nonresident alien for part of 1978, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you do not have to itemize if you were a U.S. citizen and your spouse who was a U.S. citizen was a resident at the end of 1978 and you and your spouse agree to be taxed on your combined worldwide income.

You must complete Schedule A (Itemized Deductions) if item A, B, C, or D, above applies to you. After you've completed Schedule A:

- If Schedule A, line 40, is more than line 39, do not fill in Form 1040, line 33.

Go to Schedule TC instead and complete Part II to figure the amount to enter on Form 1040, line 34.  
B. If Schedule A, line 39, is more than line 40, enter on Form 1040, line 33, the amount from Schedule A, line 41.

\*Earned income you receive is for personal wages, salaries, and prizes. It does not include income from a partnership or business in which you have a net operating loss. It also does not include income from a corporation, partnership, or trust that allows for your work for a corporation.

**You Choose to Itemize**  
You may choose to itemize your deductions if you are:  
• Married and filing a joint return, or a  
• Qualifying widower (with dependent child, and income less than \$12,000).  
If you are married and filing a separate return, and your itemized deductions are more than \$1,600, or  
• Single, or an unmarried head of household, and your itemized deductions are more than \$2,000.  
If you do not itemize, complete Schedule A and enter the amount from Schedule A, line 41, on Form 1040, line 33.

**You Do Not Itemize**  
If your itemized deductions are less than the amount shown above for your filing status (or you choose not to itemize), enter zero on line 33 unless you MUST itemize as described above.

**Line 34**  
Subtract line 33 from line 32. Remember—if you completed Schedule TC, Part II, the amount on line 34 will be the amount from Schedule TC, Part II, line 5. Line 34 will be more than line 33.

**Line 35**  
To figure your tax, you will use either the Tax Tables or Schedule TC, Part I. Read the conditions below to see which you should use.

**Schedule TC**  
You must use Schedule TC, Part I, to figure your tax if:  
• Line 34 is more than \$20,000 and you checked Form 1040, Filing Status Box 1, 3, or 4.  
• Line 34 is more than \$40,000 and you checked Form 1040, Filing Status Box 2 or 5.

**Additional Taxes**  
Use this line to report any of the additional taxes on line 35 for the boxes that apply to you.  
Form 4970, Tax on Accumulation Distribution of Trusts  
Form 4972, Special 10-Year Averaging Method  
Form 5544, Multiple Recipient Special 10-Year Averaging Method  
Form 5405, Recapture of Credit for Purchase or Construction of New Principal Residence  
Section 72(m)(6) penalty tax. If you are or were an owner-employee, and received income from a premature or excessive

**Line 36**  
Instructions for using the Tax Tables are at the beginning of each table. Allowations, and the general tax credit, have already been built into the Tax Tables for you.

**Line 37**  
If none of the above conditions apply to you, you MUST use the Tax Tables to find your tax.  
Be sure you use the correct Tax Table. If it checked Form 1040, Filing Status Box 1 or 4, use Tax Table A (Single).  
If it checked Form 1040, Filing Status Box 2 or 5, use Tax Table B (Married Filing a Joint Return and Qualifying Widow(er)s).  
If it checked Form 1040, Filing Status Box 3, use Tax Table C (Married Filing a Separate Return), or  
If it checked Form 1040, Filing Status Box 4, use Tax Table D (Unmarried Head of Household).

**Line 38**  
Enter the amount from line 37. If you checked Form 1040, Filing Status Box 1, 3, or 4, the amount on line 38 will be the amount from line 37 reduced by the amount of credits on lines 39, 41, and 42.

**Line 39**  
For more information, please see Publication 585, Voluntary Tax Methods to Help Finance Political Campaigns. It explains whether a deduction or credit is better for you.

**Line 40**  
You may be able to take this credit and reduce your tax if you are:  
• Age 65 or over, or  
• Under age 65 and retired under a public retirement system.

**Line 41**  
For more information, please see the instructions for Schedules R & RP. Enter the credit on this line.  
If you want IRS to figure the credit for you, see IRS Will Figure Your Tax and Some of Your Credits on pages 4 and 5.

**Line 42**  
Credit for Child and Dependent Care Expenses  
You may be able to take a credit on this line for payments you made for child and disabled dependent care while you or your spouse worked or looked for work.

**Line 43**  
Residential Energy Credits  
If you have qualifying energy saving expenditures for your residence that were made after April 19, 1977, you may qualify for the energy credit. Form 5695, Energy Credits, will tell you which expenses qualify and how to claim the credit.

**Line 44**  
New Jobs Credit  
Business employers who increased their employment in 1978 may qualify for this credit. Enter the credit on this line. Please get Form 5884 and Publication 902, Tax Information on Jobs Tax Credit.

**Line 45**  
Residential Energy Credits  
If you have qualifying energy saving expenditures for your residence that were made after April 19, 1977, you may qualify for the energy credit. Form 5695, Energy Credits, will tell you which expenses qualify and how to claim the credit.

**Line 46**  
Total Credits  
Add lines 38 through 45. Enter the total on this line.

**Line 47**  
Balance  
Subtract line 46 from line 37 and enter the amount on this line. If the amount is less than zero, enter zero.

4. You claim:  
• More than one exemption and checked Form 1040, Filing Status Box 1 or 3;  
• 9 or more exemptions and checked Form 1040, Filing Status Box 4; or  
• 10 or more exemptions and checked Form 1040, Filing Status Box 2 or 5.  
Also use Schedule TC, Part I, if you figure your tax using any of the methods listed below.

**Alternative Tax, Schedule D.**—You may want to use this method if your net long-term capital gain is more than your net long-term capital loss, and you have a net long-term capital gain only. If you do, fill in Schedule D, Part IV.

**Income Averaging, Schedule G.**—You may want to use this method if your income has been a large increase in your income this year. If so, fill in Schedule G.  
• Maximum Tax on Personal Service Income, Form 4726.—The tax on this income is limited to a maximum rate of 50 percent, on about 80% of taxable income, or personal service taxable income, was checked Form 1040, Filing Status Box 1 or 4, or  
• \$40,000 and you checked Form 1040, Filing Status Box 1 or 4, or  
• \$55,000 and you checked Form 1040, Filing Status Box 2 or 5.  
You can't use Form 4726 if you checked Form 1040, Filing Status Box 3.

**Tax Tables**  
If none of the above conditions apply to you, you MUST use the Tax Tables to find your tax.  
Be sure you use the correct Tax Table. If it checked Form 1040, Filing Status Box 1 or 4, use Tax Table A (Single).  
If it checked Form 1040, Filing Status Box 2 or 5, use Tax Table B (Married Filing a Joint Return and Qualifying Widow(er)s).  
If it checked Form 1040, Filing Status Box 3, use Tax Table C (Married Filing a Separate Return), or  
If it checked Form 1040, Filing Status Box 4, use Tax Table D (Unmarried Head of Household).

**Line 38**  
Enter the amount from line 37. If you checked Form 1040, Filing Status Box 1, 3, or 4, the amount on line 38 will be the amount from line 37 reduced by the amount of credits on lines 39, 41, and 42.

**Line 39**  
For more information, please see Publication 585, Voluntary Tax Methods to Help Finance Political Campaigns. It explains whether a deduction or credit is better for you.

**Line 40**  
You may be able to take this credit and reduce your tax if you are:  
• Age 65 or over, or  
• Under age 65 and retired under a public retirement system.

**Line 41**  
For more information, please see the instructions for Schedules R & RP. Enter the credit on this line.  
If you want IRS to figure the credit for you, see IRS Will Figure Your Tax and Some of Your Credits on pages 4 and 5.

**Line 42**  
Credit for Child and Dependent Care Expenses  
You may be able to take a credit on this line for payments you made for child and disabled dependent care while you or your spouse worked or looked for work.

**Line 43**  
Residential Energy Credits  
If you have qualifying energy saving expenditures for your residence that were made after April 19, 1977, you may qualify for the energy credit. Form 5695, Energy Credits, will tell you which expenses qualify and how to claim the credit.

**Line 44**  
New Jobs Credit  
Business employers who increased their employment in 1978 may qualify for this credit. Enter the credit on this line. Please get Form 5884 and Publication 902, Tax Information on Jobs Tax Credit.

**Line 45**  
Residential Energy Credits  
If you have qualifying energy saving expenditures for your residence that were made after April 19, 1977, you may qualify for the energy credit. Form 5695, Energy Credits, will tell you which expenses qualify and how to claim the credit.

**Line 46**  
Total Credits  
Add lines 38 through 45. Enter the total on this line.

**Line 47**  
Balance  
Subtract line 46 from line 37 and enter the amount on this line. If the amount is less than zero, enter zero.

distribution from a Keogh (H R 10) plan or trust, you will have to pay a penalty tax of 10 percent of the distribution. The penalty is in addition to the regular income tax. (Note: Only the credits on lines 39, 39, 40 and 41 apply to the regular income tax.)  
On a separate sheet, check the box for an applicable any of these credits. See Publication 5600, Tax Information on Self-Employed Retirement Plans, for more details.

**Line 37**  
Total  
Add lines 35 and 36. Enter the total on this line.

**Credits**

**Line 38**  
Credit for Contributions to Candidates for Public Office  
You may take a tax credit on this line for contributions to candidates for public office, political committees, and newsletter funds of candidates and elected public officials.

**Line 39**  
Residential Energy Credits  
If you have qualifying energy saving expenditures for your residence that were made after April 19, 1977, you may qualify for the energy credit. Form 5695, Energy Credits, will tell you which expenses qualify and how to claim the credit.

**Line 40**  
New Jobs Credit  
Business employers who increased their employment in 1978 may qualify for this credit. Enter the credit on this line. Please get Form 5884 and Publication 902, Tax Information on Jobs Tax Credit.

**Line 41**  
Residential Energy Credits  
If you have qualifying energy saving expenditures for your residence that were made after April 19, 1977, you may qualify for the energy credit. Form 5695, Energy Credits, will tell you which expenses qualify and how to claim the credit.

**Line 42**  
Total Credits  
Add lines 38 through 45. Enter the total on this line.

**Line 43**  
Balance  
Subtract line 46 from line 37 and enter the amount on this line. If the amount is less than zero, enter zero.

The credit is allowed if you maintained a home that included a child under age 15 or a dependent or spouse not capable of self-care.  
Please see Form 2441 for more information including a special rule for divorced or separated taxpayers.

**Line 41**  
Investment Credit  
You are allowed a credit for investing in certain trade or business property. Use Form 4283 to figure the amount of credit. For more information, see Form 4688 on this line.

**Line 42**  
Foreign Tax Credit  
Form 1116 explains when you can take this credit for payment of income tax to a foreign country or U.S. possession. Also see Publication 514, Foreign Tax Credit for U.S. Citizens and Resident Aliens. Enter the credit from Form 1116 on this line.

**Line 43**  
Credit for Wages Paid or Incurred in Work Incentive (WIN) Programs  
You may be able to take a credit on this line for hiring employees under a WIN program. You may also claim a credit for employing certain persons who receive Federal welfare benefits. For more information, please get Form 4874.

**Line 44**  
New Jobs Credit  
Business employers who increased their employment in 1978 may qualify for this credit. Enter the credit on this line. Please get Form 5884 and Publication 902, Tax Information on Jobs Tax Credit.

**Line 45**  
Residential Energy Credits  
If you have qualifying energy saving expenditures for your residence that were made after April 19, 1977, you may qualify for the energy credit. Form 5695, Energy Credits, will tell you which expenses qualify and how to claim the credit.

**Line 46**  
Total Credits  
Add lines 38 through 45. Enter the total on this line.

**Line 47**  
Balance  
Subtract line 46 from line 37 and enter the amount on this line. If the amount is less than zero, enter zero.

**Other Taxes**

**Line 48**  
Self-Employment Tax  
If you had self-employment income in 1978, and earned under \$17,700 in wages from which FICA or RRTA tax was withheld, you may prefer to pay social security and Medicare taxes on your self-employment tax. Enter the amount on Schedule SE, line 18.

**Line 49**  
Minimum Tax  
A minimum tax may be charged if you have certain tax preference items. Examples are:  
• Long-term capital gains;  
• Accelerated depreciation;  
• Stock options; and  
• Adjusted itemized deductions. In general, this is the amount by which your itemized deductions as adjusted exceed 60 percent of your adjusted gross income.  
Attach Form 4625 and enter the tax on this line if you have:  
• Items of tax preference of more than \$10,000 (\$5,000 if married filing a separate return) even if there is no minimum tax, or  
• Any minimum tax liability deferred from an earlier tax year.  
Please see Form 4625 for details.

**Line 50**  
Tax from Recombining Prior Year Investment Credit  
You may owe this tax if you:  
• Held investment credit property for less than seven years, at the end of its useful life,  
• See Form 4255 for details. Enter any tax from Form 4255 on this line.  
You may also need Form 4255 if you disposed of more than one-third of your interest in a partnership or small business corporation.

**Line 51**  
Social Security (FICA) Tax on Tip Income Not Reported to Employer  
If you received tips of \$20 or more in any month and you did not report the full amount to your employer, you must pay the social security or railroad retirement tax on the unreported tips, complete Form 4137 and attach it to your Form 1040. Enter the tax on this line.  
To determine the amount of railroad retirement tax on unreported tips, contact your nearest Railroad Retirement Board office. On line 51, enter the tax and next to it, the amount of tip income included as income on Form 1040, line 8.



**Line 52**  
**Uncollected Employee FICA and RRTA Tax on Tips**  
 If you did not have enough wages to cover the social security tax (FICA) or railroad retirement tax (RRTA) due on tips you reported to your employer, the amount of tax due will be shown on your Form W-2. Enter that amount on line 52.

**Line 53**  
**Tax on IRA**  
 If a W-1099-R (Individual Retirement Arrangement) was sent to you from Form 5329, enter this total on line 53. Tax from Recouping a Prior Year Work Incentive (WII) Credit  
 If a W-1099-R is distributed within the first 180 days of termination, the employer may have to repay any tax credit previously taken on any tax credit. The tax on the W-1099-R is shown on Form 5329 and Operating Losses, will help you. Include the tax in your total for line 54. On the dotted line next to this total, please write "WII Tax," and show the amount.

**Line 54**  
**Total Tax**  
 Add lines 47 through 53. Include any WII Recouping Tax. Enter the total on line 54.

**Payments**  
**Line 55**  
**Total Federal Income Tax Withheld**  
 Add the Federal income tax withheld as shown on your Forms W-2, W-20, and W-29. Enter the total on this line.

**Line 56**  
**1978 Estimated Tax Payments**  
 Enter on this line any payments made on your estimated Federal income tax (Forms 1040-ES) for 1978. Include any overpayment from your 1977 return that you applied to your 1978 estimated tax.  
 If you and your spouse paid joint estimated tax, but are now filing separate income tax returns, either of you can claim all of the amount paid. Or you can show each a part of it. Please be sure to show your payments on the appropriate return.  
 If you or your spouse paid separate estimated tax, but you are now filing a joint income tax return, add the amounts you each paid.  
 Follow the above instructions even if your spouse died.  
 If you were divorced during 1978, you may have filed a joint declaration of estimated tax with your former spouse. If so, please enter your former spouse's social security number in the block provided on the front of Form 1040. In the upper right corner of the return, above the blocks for

**Line 57**  
**Earned Income Credit**  
 If line 31 is under \$8,000, see the Earned Income Credit Worksheet on page 2 of the instructions. If you can claim the credit, enter the amount on line 57. The credit of the child who qualifies for the credit. Enter the credit from line 8 or line 13 of the worksheet.  
 If you want IRS to figure the credit for you, see IRS Will Figure Your Tax and Some of Your Credits on page 4 and 5.

**Line 58**  
**Amount Paid with Form 4868 (Extension of Time to File)**  
 If you filed Form 4868 to get an extension of time to file Form 1040, enter the amount you paid with Form 4868.

**Line 59**  
**Excess FICA and RRTA Tax Withheld—Two or More Employers**  
 If you had two or more employers in 1978 and together they paid you more than \$17,700 in wages, too much social security tax (FICA) and railroad retirement tax (RRTA) may have been withheld from your wages. If so, you may receive a tax credit for the excess FICA and RRTA tax withheld. Attach a statement from your employer showing the amount of FICA and RRTA tax withheld, and amount of RRTA tax withheld.  
 If you are filing a joint return, you have to figure this separately for you and your spouse. See below the steps below to see if you can take this credit.  
 Step 1. Add all FICA and RRTA tax withheld (but not more than \$1,070.85 for each employer). \* Enter total here: \$ 1,070.85  
 Step 2. From Form 1040, line 52, enter all uncollected FICA or RRTA tax on tips, if any: \$ \_\_\_\_\_  
 Step 3. Add 1 and 2 above: \$ 1,070.85  
 Step 4. Less: \_\_\_\_\_ \$ 1,070.85  
 Enter this amount on line 59. \*Note: If any one employer withheld more than \$1,070.85, you should ask the employer to refund the excess to you. You cannot take credit for it on your return.

**Line 60**  
**Credit for Federal Tax on Special Fuels and Oils**  
 If you can take a credit for tax on special fuels, non-highway gasoline, and lubricating oil, please attach Form 4136. Enter the credit on line 60.

**Line 61**  
**Registered Investment Company Credit**  
 Enter on this line the total amount of the credit from Form 2439. Be sure to attach Copy B of Form 2439.

**Line 62**  
**Total**  
 Add lines 55 through 61. Enter the total on this line.

**Refund or Due**  
**Line 63**  
**Amount Overpaid (If line 62 is larger than line 54)**  
 Subtract line 54 from line 62. You can choose to have all, or part, of this amount refunded to you (line 64). The remainder, if any, can be applied to your estimated tax for 1979 (line 65). If line 63 is under \$1, we will send you a refund only on written request.

**Line 64**  
**Refund**  
 Enter the amount from line 63 that you want refunded to you. If your refund is large, you may want to change the amount of income tax withheld from your pay. See the instructions on page 14 for income tax withholding for 1979.

**Line 65**  
**Credit to 1979 Estimated Tax**  
 Subtract line 64 from line 63. This is the amount that will be credited to your estimated tax for 1979. Enter this amount on line 65.  
 We will apply amounts to your account unless you attach a request to apply it to your spouse's account. The request should include your spouse's social security number.

**Line 66**  
**Balance Due (If line 54 is larger than line 62)**  
 Subtract line 62 from line 54. This is the amount you owe. Enter the amount on this line.  
 Attach your check or money order for the full amount when you file. Make it out to "Internal Revenue Service" and be sure to write your social security number on it. If line 66 is under \$1, you do not have to pay. In most cases, people who have income tax withheld from their wages will find that the amount withheld will be fairly close to their tax for the year. Sometimes it is not, and this is more likely to happen if both you and your spouse worked.  
 If you do owe tax for 1978 you may want to increase this amount of income tax withheld from your pay. Or, you may prefer to

line a Declaration of Estimated Tax on Form 1040-ES. See the instructions below for more information. You should file a Declaration of Estimated Tax if:  
 • You are self-employed.  
 • You have income from investments.  
 • You have income from a business.  
 • You have income from a partnership.  
 • You have income from a trust.  
 • You have income from a rental property.  
 • You have income from a stock or bond.  
 • You have income from a dividend.  
 • You have income from a pension.  
 • You have income from a annuity.  
 • You have income from a IRA.  
 • You have income from a 529 plan.  
 • You have income from a 527 fund.  
 • You have income from a 528 fund.  
 • You have income from a 529-AB plan.  
 • You have income from a 529-ED plan.  
 • You have income from a 529-ES plan.  
 • You have income from a 529-EP plan.  
 • You have income from a 529-EA plan.  
 • You have income from a 529-EB plan.  
 • You have income from a 529-EC plan.  
 • You have income from a 529-ED plan.  
 • You have income from a 529-ES plan.  
 • You have income from a 529-EP plan.  
 • You have income from a 529-EA plan.  
 • You have income from a 529-EB plan.  
 • You have income from a 529-EC plan.

**Underpayment of Estimated Tax.**  
 If you underpaid your 1978 estimated tax liability for any quarter, you may owe a penalty. Get Form 2210 (Form 2210F for farmers and fishermen) to see if you meet the requirements. Please attach this form to Form 1040. If you did not file, you will be charged the penalty or which exceptions you believe you meet.  
 If you attach Form 2210 or 2210F, be sure you check the box below line 66. If you owe a penalty, show the amount in the space below line 66.  
 If you owe tax on line 62, include the penalty amount in with your total. Or, if you are due a refund, subtract the penalty amount from the overpayment on line 63.

**Now continue with step 6 below**

**Step 6**  
**Check your return to make sure it is correct.**

**Step 7**  
**Sign and date your return.**  
 Form 1040 is not considered a return unless you sign it. Your spouse must also sign if it is a joint return.

**Step 8**  
**Did you have someone else prepare your return?**  
 If you fill in your own return, the space under your signature should remain blank. If someone prepares your return and does not charge you, that person should not sign your return. Certain others who prepare your return should not sign. For example, your partner (if his or her name is on your return), a full-time employee or your partner (if his or her name is on your return). (This list is not all inclusive.)  
 Generally, anyone who is paid to prepare your tax return must sign the return and fill in the other blanks in the Paid Preparer's information area of your return. When more than one person prepares your return, the preparer with primary responsibility for the overall accuracy of your return must sign as the preparer.  
 If the preparer is self-employed (i.e., is not employed by any person or business) should check the "SE" box.  
 If you have questions about whether a preparer is required to sign your return, please contact an IRS office. The person required to sign your return MUST:  
 • Be a member of the IRS.  
 • Be a duly licensed accountant.  
 • Be a duly licensed attorney.  
 • Be a duly licensed CPA.  
 • Be a duly licensed Enrolled Agent.  
 • Be a duly licensed tax preparer.  
 • Be a duly licensed tax collector.  
 • Be a duly licensed tax examiner.  
 • Be a duly licensed tax auditor.  
 • Be a duly licensed tax inspector.  
 • Be a duly licensed tax analyst.  
 • Be a duly licensed tax advisor.  
 • Be a duly licensed tax consultant.  
 • Be a duly licensed tax specialist.  
 • Be a duly licensed tax expert.  
 • Be a duly licensed tax professional.  
 • Be a duly licensed tax representative.  
 • Be a duly licensed tax agent.  
 • Be a duly licensed tax broker.  
 • Be a duly licensed tax dealer.  
 • Be a duly licensed tax merchant.  
 • Be a duly licensed tax retailer.  
 • Be a duly licensed tax wholesaler.  
 • Be a duly licensed tax distributor.  
 • Be a duly licensed tax importer.  
 • Be a duly licensed tax exporter.  
 • Be a duly licensed tax manufacturer.  
 • Be a duly licensed tax producer.  
 • Be a duly licensed tax creator.  
 • Be a duly licensed tax originator.  
 • Be a duly licensed tax initiator.  
 • Be a duly licensed tax instigator.  
 • Be a duly licensed tax provocateur.  
 • Be a duly licensed tax instigator.  
 • Be a duly licensed tax instigator.

**Penalties and Interest**  
 a. Interest. Interest will be charged on taxes not paid by the due date, even if you have an extension of time to file is granted.  
 b. Late Filing of Return. The law provides a penalty of from 5 percent to 25 percent of the tax due for filing late unless you can show reasonable cause for the delay. If you file a return late, attach an explanation to your return. The penalty for late filing is 5 percent of the tax due for each month or part of a month it remains unpaid. The maximum penalty is 25 percent of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This is in addition to the applicable interest charge on late payments.  
**Income Tax Withholding for 1979**  
 If the amount you overpaid (line 63) or the balance you owe IRS (line 66) is large, please see your payroll office. Ask them about filing out a new Form W-4 to change the amount of income tax to be withheld from your pay. A working married couple may need to increase the amount

of tax withheld from one or both of their wages to avoid owing a large payment when filing their return.  
 If the amount you owe IRS is large, you may have to file a Declaration of Estimated Tax for 1979. See Should You File a Declaration of Estimated Tax, below.

**Should You File a Declaration of Estimated Tax?**  
 In general, a declaration is not required to be filed if you are a salaried employee on Form 1040-ES. If your total estimated tax is \$100 or more, please get Form 1040-ES. You may be required to make a declaration of estimated tax.

**Address Change**  
 If you move after you file your return and you are expecting a refund, you should notify the post office service and the address where you filed your return. Also notify the IRS service center where you filed your return of your address change. This will help to forward your check to your new address as soon as possible.  
 Please be sure to include your social security number in any correspondence with the IRS.

**How Long Should Records be Kept?**  
 Keep records of income, deductions, and credits appearing on your tax return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is longer. Some records should be kept longer. For example, property records (including those on your own home) should be kept as long as they are needed to figure the basis of the property or replacement property. For more details, get Publication 552, Recordkeeping Requirements and a Guide to Tax Publications.

**Amended Return**  
 Use Form 1040X to change an income tax return you have already filed (Form 1040 or Form 1040A).  
 If your return is changed for any reason, it may affect your State income tax liability. This would include changes made as a result of an audit of your return by the IRS. Contact your State tax agency for more information.

• Sign it, by hand, in the space provided for the preparer's signature (Signature stamps or labels are not acceptable).  
 • Give you a copy of your return in addition to the copy filed with IRS.  
 Publication 1054 is a guide listing some of the preparer's other responsibilities and penalties for which he or she may be held liable. The publication also contains the regulations that apply to their work. Tax return preparers should be familiar with their responsibilities. This publication is available at IRS offices.

**Step 9**  
**Attachments**  
 Attach Copy B of Forms W-2, W-30, and W-2P to the front of Form 1040. Attach schedules in alphabetical order and other forms in numerical order to the back of Form 1040.  
 If you need more space on forms or sheets and use the same arrangement as the printed forms, show your totals on the printed forms. If you use sheets that are the same size as the forms and attach schedules, be sure to put your name and social security number on these separate sheets.

**Reminders**  
 If you owe tax, be sure to attach your payment to the front of Form 1040.

**Penalties and Interest**  
 a. Interest. Interest will be charged on taxes not paid by the due date, even if you have an extension of time to file is granted.  
 b. Late Filing of Return. The law provides a penalty of from 5 percent to 25 percent of the tax due for filing late unless you can show reasonable cause for the delay. If you file a return late, attach an explanation to your return. The penalty for late filing is 5 percent of the tax due for each month or part of a month it remains unpaid. The maximum penalty is 25 percent of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This is in addition to the applicable interest charge on late payments.

**Income Tax Withholding for 1979**  
 If the amount you overpaid (line 63) or the balance you owe IRS (line 66) is large, please see your payroll office. Ask them about filing out a new Form W-4 to change the amount of income tax to be withheld from your pay. A working married couple may need to increase the amount

## Instructions for Schedule A Itemized Deductions

Some taxpayers must itemize their deductions and some should itemize because it will save them money. See **When to Itemize on Schedule A** and **When to Itemize on Schedule A**.

If you itemize, you can deduct part of your medical and dental expenses, and amounts you paid for certain kinds of taxes, interest, contributions, casualty and other losses. These are explained below.

If your deductions are more than 60% of Form 1040, line 31, you may have a tax preference item. See the instructions for Form 1040, line 45, on page 12.

### Lines 1 through 10

**Medical and Dental Expenses**  
Before you can figure your total deduction for medical expenses, you must complete your Form 1040 through line 31.

Only that part of your net earnings from Form 1040, line 31, is deductible.

However, you may deduct one-half of your medical insurance premiums, up to a maximum of \$150, without reducing the amount by 3 percent of your adjusted gross income. Includes amounts you paid for hospital, medical, and extra help (Medicare B) insurance. See Form 1040, line 11, and the balance on line 5. You can deduct the amount on line 1, even if you had no other medical expenses.

Only medicine and drug costs that are more than 1% of Form 1040, line 31, are deductible as medical expenses, subject to the 3% limitation.

Lines 11 through 17 of Schedule A contain deductions for your medical and dental expenses. When you figure them, you can include medical and dental bills you paid for:

- yourself;
- your spouse;
- all dependents you list on your return; and
- any person that you could have listed as a dependent if you had filed that gross income or had not filed a joint return. For example, you may have contributed more than half of the support for your mother, but you cannot list her as a dependent because she received \$750 in gross income during the year. If part of your support was the payment of medical bills for her, you can include that part in your medical expenses.

You should include all amounts you paid during 1978, but do not include amounts repaid to you, or paid to anyone else, by hospital, health or accident insurance.

**Examples of Medical and Dental Payments You Can Deduct**  
To the extent you were not repaid by insurance, you can deduct what you paid for:

- Medicines, drugs, birth control pills, vaccines, and vitamins your doctor told you to take.
- Medical doctors, dentists, eye doctors, gynecologists, chiropractors, osteopaths, physical therapists, psychologists, and psychoanalysts (medical care only).
- Medical examinations. X-ray and laboratory services, insulin treatment, and whirlpool baths (the doctor only).
- Nursing time and housework, you can deduct only the cost of the nursing help.
- Hospital care (including meals and lodging), clinic costs, lab fees.
- Medical treatment at a center for drug addicts or alcoholics.
- Medical aids such as hearing aids (and batteries), false teeth, eyeglasses, contact lenses, braces, orthopedic shoes, crutches, wheelchairs, guide dogs and the cost of maintaining them.
- Ambulance service and other travel costs to get medical care you need for your own car, to go to and from the place you received medical care, or you can figure costs at 7¢ a mile plus parking fees and tolls.

**Examples of Medical and Dental Payments You CANNOT Deduct**  
Payments you made for the following are not deductible:

- The basic cost of Medicare insurance (see Life insurance policies).
- The 1% hospital insurance benefits tax withheld from your pay as part of the social security tax or paid as part of social security self-employment tax.
- Nursing care for a healthy baby. (You may qualify for child care credit; see Form 244.1.)
- Funeral, burial or cremation.

**Publication 502, Deduction for Medical and Dental Expenses**, has a checklist of medical expenses that can be deducted and those that can't. It also explains when capital expenditures and special care for handicapped persons can be deducted.

### Real estate taxes (line 12)

Include taxes on property you own that was not used for business. Publication 530, Tax Information for Homeowners, and Publication 588, Tax Information on Condominiums and Cooperative Apartments, explain the rules. You pay your real estate taxes as part of your mortgage payments, do not take a deduction for that amount. Deduct the taxes in the year they are actually paid by the mortgage company to the taxing authority.

**State and local taxes on gas used in your car, boat, etc. (line 13)**  
The State Gasoline Tax Table on page 16 shows rates for each State and is based on nonbusiness car miles driven. If you kept a record that shows you paid more than the table amount, deduct the larger amount.

For gas used for other purposes, such as a boat or motorcycle, deduct the tax you paid. Figure the number of gallons you used and multiply it by the tax rate for your State as shown in the table.

**General sales taxes (line 14)**  
The Optional State Sales Tax Tables show how much you can deduct for your income and family size. You can add to the table amount the general sales tax you paid if you bought:

- a. A car, motorcycle, motor home, or truck. (Note: Vermont and West Virginia charge a higher tier tax.)
- b. A boat, plane, home (including mobile or prefabricated) or materials to build a home. If—  
—The tax rate was the same as the general sales tax rate, and  
—Your sales receipt or contract shows how much tax you paid.

income, count all available income. This includes the amount on Form 1040, line 29, plus all amounts you received that are not taxed. The instructions on the tables pages give steps to figure the amount of your deduction.

**Example—Mr. & Mrs. Green live in Virginia and have a family size of 4. Their total available income is \$56,025. The deduction for their family size (4) with income between \$38,001 and \$40,000. This amount is \$356.**

In excess of \$40,000, the deduction is \$40,000—\$100,000 line for their family size. This amount is \$18. The Green's available income exceeds \$40,000, by 4 units of \$5,000 (or parts of \$5,000). So, they increase their sales tax deduction by (18 X 4)=\$72.

Their total sales tax deduction is (\$356+72)=\$428. The Green's deduction is \$428, more than their receipts show for sales tax actually paid.

### License fees (marriage, driver's, dog, hunting, etc.)

If you kept records that show you paid more State sales tax than the tables list, you may deduct the larger amount. Include State or local selective sales or excise taxes if the rates were the same as the general sales tax rates.

**Personal property taxes (line 15)**  
This tax must be based on value alone. For example, if part of the fee you paid for the registration of your car was based on its weight, you can deduct only the part based on value.

**Other (line 16)**  
If you had any deductible tax not listed on Schedule A, lines 11 through 15 (such as State or local income tax), show the tax and show the amount on line 16.

If you paid tax to a foreign country or U.S. possession, you may want to list it as a credit instead of a deduction. Please see Publication 514, Foreign Tax Credit, for U.S. Citizens and Resident Aliens.

**Taxes You CANNOT Deduct**

- Federal income tax.
- Federal gift tax (GIFT).
- Railroad retirement tax (RRRTA).
- Federal excise tax on personal property, transportation, telephone, and gasoline.
- Customs duties.
- Federal estate and gift taxes.
- Certain State and local taxes, including:

- Federal income tax.
- Federal gift tax (GIFT).
- Railroad retirement tax (RRRTA).
- Federal excise tax on personal property, transportation, telephone, and gasoline.
- Customs duties.
- Federal estate and gift taxes.
- Certain State and local taxes, including:

- Federal income tax.
- Federal gift tax (GIFT).
- Railroad retirement tax (RRRTA).
- Federal excise tax on personal property, transportation, telephone, and gasoline.
- Customs duties.
- Federal estate and gift taxes.
- Certain State and local taxes, including:

**State Gasoline Tax Table**  
The following list shows the tax rate on a gallon of gas in each State based on information available on September 1, 1978. Find the rate for your State. Then use the table below to find how much you can deduct.

State	Rate
Alabama 7¢	
Alaska 6¢	
Arizona 8¢	
Arkansas 8¢	
California 8.5¢	
Colorado 7¢	
Connecticut 11¢	
Delaware 11¢	
District of Columbia 10¢	
Florida 8¢	
Georgia 8¢	
Idaho 9.5¢	
Illinois 8¢	
Indiana 8¢	
Iowa 7¢	
Kansas 8¢	
Kentucky 9¢	
Louisiana 8¢	
Maine 8¢	
Maryland 9¢	
Massachusetts 8.5¢	
Michigan 8¢	
Minnesota 8¢	
Mississippi 9¢	
Missouri 7¢	
Montana 6.5¢	
Nebraska 6¢	
Nevada 6¢	
New Hampshire 10¢	
New Jersey 9¢	
New Mexico 7¢	
New York 8.5¢	
North Carolina 9¢	
North Dakota 8¢	
Ohio 7¢	
Oklahoma 6.5¢	
Oregon 7¢	
Rhode Island 10¢	
South Carolina 9¢	
South Dakota 8¢	
Tennessee 7¢	
Texas 5¢	
Utah 7¢	
Vermont 8.5¢	
Virginia 8¢	
Washington 11¢	
West Virginia 10.5¢	
Wisconsin 7¢	
Wyoming 8¢	

**Tax Rate**  
Nonbusiness miles driven

Miles Driven	5¢	6.5¢	8¢	7¢	7.5¢	8¢	9¢	9.5¢	10¢	10.5¢	11¢
Under 5,000	19	22	24	26	28	30	33	35	37	39	41
5,000 under 6,000	23	27	30	32	34	36	39	41	43	45	48
6,000 under 7,000	27	31	34	36	38	40	43	45	47	49	52
7,000 under 8,000	31	35	38	40	42	44	47	49	51	53	56
8,000 under 9,000	35	39	42	44	46	48	51	53	55	57	60
9,000 under 10,000	39	43	46	48	50	52	55	57	59	61	64
10,000 under 11,000	43	47	50	52	54	56	59	61	63	65	68
11,000 under 12,000	47	51	54	56	58	60	63	65	67	69	72
12,000 under 13,000	51	55	58	60	62	64	67	69	71	73	76
13,000 under 14,000	55	59	62	64	66	68	71	73	75	77	80
14,000 under 15,000	59	63	66	68	70	72	75	77	79	81	84
15,000 under 16,000	63	67	70	72	74	76	79	81	83	85	88
16,000 under 17,000	67	71	74	76	78	80	83	85	87	89	92
17,000 under 18,000	71	75	78	80	82	84	87	89	91	93	96
18,000 under 19,000	75	79	82	84	86	88	91	93	95	97	100
19,000 under 20,000	79	83	86	88	90	92	95	97	99	101	104
20,000*	83	87	90	92	94	96	99	101	103	105	108

\*For over 20,000 miles, use table amounts for total miles driven. For example, for 25,000 miles, add the deduction for 5,000 to the deduction for 20,000 miles.

### Interest Expense

You should show on Schedule A any interest on nonbusiness items.

In general, a cash basis taxpayer, who in 1978 prepaid interest for any period after 1978, can only deduct the amount for 1978.

**Interest Expense You CAN Deduct**  
Include the interest you paid on—

- Bank and other general purpose credit cards. Deduct the finance charge as interest. Do not deduct the cash advance, membership fees, loan fees, credit investigation fees, etc. (line 18b)
- Revolving charge accounts. Deduct any finance charge a retail store added if the charges are based on your monthly unpaid balance. (line 18b)
- Your personal note for money you borrowed to buy a single-premium life insurance or endowment contract. Use Schedule C, E, or F to report business interest expenses.

**Interest Expense You CANNOT Deduct**  
Do not include the interest you paid for—

- Tax-exempt income. This includes interest on money you borrowed to buy or carry wholly tax-exempt securities.
- A life insurance loan if the interest is added to the loan and you report on the cash basis.
- A debt to buy a single-premium life insurance or endowment contract. Use Schedule C, E, or F to report business interest expenses.

**Call for more information, please get Publication 545, Income Tax Deduction for Interest Expenses.**

**For the miles you drove at each rate, add the amount.**  
If your records show that you paid more than the amount shown in the table, you can deduct the larger amount.

- License fees (marriage, driver's, dog, hunting, etc.)
- Life insurance loans, if you paid the interest in cash.
- Installment contracts on personal property, such as cars and televisions.
- Tax you did not include any amount that is considered a penalty. If the tax is deductible, show it under taxes (lines 11 and 16).
- Debts on investment property. Report the nonbusiness part of interest on these debts on line 19. (If your total investment interest is more than \$10,000 (\$5,000 if married filing a separate return), you may have to complete Form 4952. Investment interest expense deduction. To figure your Interest Expense Deduction, see Publication 550, Investment Income and Expenses for Individuals, Estates, Trusts, and Beneficiaries.

**Lines 18a through 20**  
Interest Expense

You should show on Schedule A any interest on nonbusiness items.

In general, a cash basis taxpayer, who in 1978 prepaid interest for any period after 1978, can only deduct the amount for 1978.

**Interest Expense You CAN Deduct**  
Include the interest you paid on—

- Bank and other general purpose credit cards. Deduct the finance charge as interest. Do not deduct the cash advance, membership fees, loan fees, credit investigation fees, etc. (line 18b)
- Revolving charge accounts. Deduct any finance charge a retail store added if the charges are based on your monthly unpaid balance. (line 18b)
- Your personal note for money you borrowed to buy a single-premium life insurance or endowment contract. Use Schedule C, E, or F to report business interest expenses.

**Interest Expense You CANNOT Deduct**  
Do not include the interest you paid for—

- Tax-exempt income. This includes interest on money you borrowed to buy or carry wholly tax-exempt securities.
- A life insurance loan if the interest is added to the loan and you report on the cash basis.
- A debt to buy a single-premium life insurance or endowment contract. Use Schedule C, E, or F to report business interest expenses.

**Call for more information, please get Publication 545, Income Tax Deduction for Interest Expenses.**

**For the miles you drove at each rate, add the amount.**  
If your records show that you paid more than the amount shown in the table, you can deduct the larger amount.

- License fees (marriage, driver's, dog, hunting, etc.)
- Life insurance loans, if you paid the interest in cash.
- Installment contracts on personal property, such as cars and televisions.
- Tax you did not include any amount that is considered a penalty. If the tax is deductible, show it under taxes (lines 11 and 16).
- Debts on investment property. Report the nonbusiness part of interest on these debts on line 19. (If your total investment interest is more than \$10,000 (\$5,000 if married filing a separate return), you may have to complete Form 4952. Investment interest expense deduction. To figure your Interest Expense Deduction, see Publication 550, Investment Income and Expenses for Individuals, Estates, Trusts, and Beneficiaries.

**Lines 18a through 20**  
Interest Expense

You should show on Schedule A any interest on nonbusiness items.

In general, a cash basis taxpayer, who in 1978 prepaid interest for any period after 1978, can only deduct the amount for 1978.

**Interest Expense You CAN Deduct**  
Include the interest you paid on—

- Bank and other general purpose credit cards. Deduct the finance charge as interest. Do not deduct the cash advance, membership fees, loan fees, credit investigation fees, etc. (line 18b)
- Revolving charge accounts. Deduct any finance charge a retail store added if the charges are based on your monthly unpaid balance. (line 18b)
- Your personal note for money you borrowed to buy a single-premium life insurance or endowment contract. Use Schedule C, E, or F to report business interest expenses.

**Lines 21a through 24**  
**Contributions**  
 You can deduct what you gave to organizations that are charitable, educational, or literary in character. You can also deduct what you gave to organizations that work to prevent cruelty to children or animals. Examples of these organizations are:  
 a. Churches, temples, synagogues.  
 b. Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys Club of America, etc.  
 c. Fraternal orders. If the gifts will be used for the purposes listed above.  
 d. Veterans' groups and certain cultural groups.  
 e. Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for, or help people who are afflicted with, asthma, bronchitis, diabetes, heart disease, hemophilia, mental illness, retardation, multiple sclerosis, muscular dystrophy, and tuberculosis.  
 f. Federal, State and local governments if the gifts are exclusively for public purposes.

If you do not know whether you can deduct what you gave to an organization, check with that organization or an Internal Revenue Service office.  
**Contributions You CAN Deduct**  
 Contributions can be cash, checks, money orders, property, or out-of-pocket expenses you paid to do volunteer work for the organization from the volunteer box. If you figure your expenses at 7¢ a mile or the actual cost of gas and oil. (But don't deduct any amounts that were repaid to you.)  
 If you gave property, attach a description of it. Include the date you gave the property, and show how you figured its value. Attach a signed copy of an appraisal for gifts worth more than \$200. Attach a receipt for property included in the description of each gift:  
 a. Any conditions attached to the gift.  
 b. The cost or other basis of the property if:  
 1. you owned it less than five years, or  
 2. you must reduce the contribution by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.  
 c. How you figured your deduction for contributions of capital gain property.  
 If you gave used clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale.  
 In some cases, you can deduct amounts you spent to take care of a student in your home. However, you must have a written agreement with the student or the educational institution.

Special rules apply if your contributions are:  
 a. 30 percent of Form 1040, if you gave gifts of property that increased in value, made bargain sales to charity, or gave gifts of the use of property, other rules apply.  
 b. Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.  
 c. Cost of raffia, bingo, or lottery tickets.  
 d. Tuition to a private school.  
 e. Value of blood given to a blood bank.  
 f. The transfer of a future interest in real property (generally, until the full interest has been transferred).  
**Gifts to:**  
 a. Individuals.  
 b. Foreign organizations.  
 c. Groups that are run for personal profit, for changes in the laws.  
 d. Civic leagues, social and sports clubs, labor unions, and chambers of commerce.  
 e. For additional information, please get Publication 526, Income Tax Deduction for Contributions.

**Lines 25 through 29**  
**Casualty and Theft Losses**  
 Use this schedule to report casualty or theft losses of property other than business property. A single loss can include damage to or theft of more than one item from the same event.  
 If you had more than one loss, attach a separate sheet showing, for each loss, the information on line 25.  
**Figures to be shown:** Casualties and thefts may be shown on line 29. Write in the total of all losses on line 29. Write in the margin, "Multiple losses. See attached statement."  
**Losses You CANNOT Deduct**  
 a. Money or property you misplaced or lost.  
 b. Breakage of china, glassware, furniture, and similar items under normal conditions.  
 c. Damage to property (buildings, clothes, trees, etc.) caused by termites, moths, other insects, or disease.  
**Losses You CAN Deduct**  
 You may be able to deduct all or part of each loss caused by theft, vandalism, fire, storm, and car, boat and other accidents or similar causes.  
**How to Deduct These Losses**  
 On line 25, show the smaller of:  
 a. The cost (or other basis) of the property to you, or  
 b. The decrease in fair market value of the property because of the loss.  
 On line 26, fill in the amount paid by insurance or other line 26 from line 25. If there is a difference on line 27, if the amount is \$100 or less, you cannot deduct the casualty or theft loss.  
 On line 28, enter \$100 or the amount on line 27, whichever is smaller. If you

had more than one casualty or theft loss, you must subtract \$100 from each loss. (If you and your spouse owned the property jointly but report the loss on separate returns, each of you must subtract \$100 from your part of the loss.)  
 To figure the amount of your loss, use line 28 from line 27. Enter the balance on line 29.  
 Use line 31 of Schedule A to report the costs of proving that you had a property loss. (Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.)  
 Tax information on a future interest in real property. It also gives information about Federal disaster area losses.

**Lines 30 through 32**  
**Miscellaneous Deductions You CAN Deduct**  
 Miscellaneous amounts you CAN deduct Expenses for business use of part of your home can only be deducted if it is used exclusively and regularly in connection with your work or the convenience of your employer.  
**Publication 587, Business Use of Your Home**, will give you detailed information.  
**Political Contributions**  
 Include what you gave to candidates for public office, political committees, and newsletter funds of candidates and elected public officials. You can deduct these contributions on Schedule A, line 31, or take them as a credit on Form 1040, line 38, but you can't do both. See the instructions on page 12 for how to figure the information on line 31.  
 If you use Schedule A, don't deduct more than \$100 (\$200 if married filing a joint return). On line 31, next to the amount, write "Political Contribution."  
 For more information, please see Publication 585, Voluntary Tax Methods to Help Finance Political Campaigns. It explains whether a deduction or credit is better for you.  
**Education Expenses**  
 Generally, you can deduct what you paid for college or university tuition, books, or other expenses to keep your present salary or job. In most cases, you can also deduct the cost of maintaining or improving skills you must have in your present position.  
 Some educational expenses cannot be deducted. Among them are expenses for study that helps you meet minimum requirements for your job. Also, do not deduct expenses that were repaid to you.  
 For more details, see Publication 508, Tax Information on Educational Expenses.

**Lines 33 through 41**  
**Summary of Itemized Deductions**  
 If you have not already entered the totals from each group of deductions in lines 33 through 38, do so now. Add lines 33 through 38, and enter your total deductions on line 39. Enter the amount for your filing status on line 40.  
 If line 39 is more than line 40, subtract line 39 from line 40 and enter the difference on Schedule A, line 41, and on Form 1040, line 33.  
 If line 40 is more than line 39, enter zero on Schedule A, line 41, and on Form 1040, line 33, unless you are required to itemize deductions (see page 11 for You MUST Itemize Deductions).  
**Note:** You will receive the full benefit of your itemized deductions because the zero bracket amount you entered on line 40 has been built into the tax tables and tax rate schedules for you.

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**Entertaining friends.**  
 Expenses of going to or from work.  
 Education that you need to meet minimum requirements for your job or that will qualify you for a new occupation.  
 Fines and penalties.  
 Expenses of producing tax-exempt income.  
 For more information, see Publication 829, Miscellaneous Deductions and Credits.

**Lines 33 through 41**  
**Summary of Itemized Deductions**  
 If you have not already entered the totals from each group of deductions in lines 33 through 38, do so now. Add lines 33 through 38, and enter your total deductions on line 39. Enter the amount for your filing status on line 40.  
 If line 39 is more than line 40, subtract line 39 from line 40 and enter the difference on Schedule A, line 41, and on Form 1040, line 33.  
 If line 40 is more than line 39, enter zero on Schedule A, line 41, and on Form 1040, line 33, unless you are required to itemize deductions (see page 11 for You MUST Itemize Deductions).  
**Note:** You will receive the full benefit of your itemized deductions because the zero bracket amount you entered on line 40 has been built into the tax tables and tax rate schedules for you.

**Foreign Financial Accounts and Foreign Trusts**  
 You must complete this part if you completed Part I or Part II or if you had a foreign account or were the grantor of or transferee to a foreign trust.  
 If at any time during the year, you had an interest in or signature or other authority over a bank account, securities account or other financial account in a foreign country, check the Yes box for the entire year, or were with a U.S. military banking facility operated by a U.S. financial institution.  
 If you own more than 50 percent of the stock in any corporation that owns one or more foreign bank accounts, you must check the Yes box for question A.  
 Get Form 90-22.1 to see if you are considered to have an authority over a bank, signature or other financial account in a foreign country.  
 If you checked Yes for question A, the Form 90-22.1. You can get this form from many IRS offices or by writing to the IRS forms distribution center for your State as shown on the inside back cover. File the completed Form by June 30, 1979, with the Department of the Treasury, P.O. Box 23009, Central Station, Washington, D.C. 20503. Do not file it with the IRS, if it does not apply to you.  
 If you are grantor of, or transferee of, a foreign trust, which is not in being during the tax year, check the Yes box for question B.

**Interest and Accrued Interest.** Also enter it on Form 1040, line 9.  
**Nominee and Accrued Interest.**—When bonds are sold between interest payment dates and accrued interest is paid to the seller, this amount is taxable interest to the seller.  
 List on line 1 all interest received, including interest you received as a nominee or as a purchaser of a bond with accrued interest. Enter a subtotal of all interest received on line 2. Also, enter lines above line 2. Below this subtotal, write "Nominee Distribution" and enter the amounts you paid to others. Subtract these amounts from the subtotal and enter the result on line 2.  
**Part II**  
**Dividend Income**  
 To see what dividend income you must report, read the instructions for Form 1040, line 10e, on page 9.  
 The payor will usually send you a Form 1099-DIV showing the dividends you received. If the total dividends are over \$400, complete Part II AND Part III of this schedule.  
**Line 3**  
 Report all of your dividend income on this line. Include cash and the value of stock, property, or merchandise received as a dividend.

**Interest Income**  
 To see what interest income you must report, read the instructions for Form 1040, line 9, that start on page 8.  
 The payer will usually send you a Form 1099-INT or similar statement showing interest you must report. If the total interest is over \$400, complete Part I AND Part III of this schedule.  
**Line 1**  
 Report all interest you received or that was credited to your account so you could withdraw it. On this line list the name of the account. Next to each name, show the amount.  
**Line 2**  
 Add up all the interest and enter it on this line except as noted below in Nominee Income.

**Part I**  
**Interest Income**  
 To see what interest income you must report, read the instructions for Form 1040, line 9, that start on page 8.  
 The payer will usually send you a Form 1099-INT or similar statement showing interest you must report. If the total interest is over \$400, complete Part I AND Part III of this schedule.  
**Line 1**  
 Report all interest you received or that was credited to your account so you could withdraw it. On this line list the name of the account. Next to each name, show the amount.  
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**Part II**  
**Dividend Income**  
 To see what dividend income you must report, read the instructions for Form 1040, line 10e, on page 9.  
 The payor will usually send you a Form 1099-DIV showing the dividends you received. If the total dividends are over \$400, complete Part II AND Part III of this schedule.  
**Line 3**  
 Report all of your dividend income on this line. Include cash and the value of stock, property, or merchandise received as a dividend.

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**Safety equipment, small tools, and supplies you needed for your job.**  
 Uniforms your employer said you must have, and which you cannot usually wear away from work.  
 Protective clothing, such as hard hats, safety glasses, and work shoes.  
 Physical examinations your employer said you must have.  
 Dues to professional organizations and chambers of commerce.  
 Subscriptions to professional journals.  
 Fees to employment agencies and other costs to get a new job in your present occupation.  
**Expenses of Producing Income**  
 You can deduct what you paid to produce or collect income, or to manage or protect property held for producing income. Examples of these are:  
 a. Safe deposit box rental.  
 b. Certain legal and accounting fees, including amounts you paid in 1978 to have tax returns prepared.  
 c. Clerical help.  
 d. Office rent.  
 e. Custodial fees.  
**Miscellaneous Expenses You CANNOT Deduct**  
 Examples of expenses you cannot take are:  
 a. Legal help for personal matters.  
 b. Lost or misplaced cash or property.  
 c. Military meals, or meals while working extra hours.

**Lines 33 through 41**  
**Summary of Itemized Deductions**  
 If you have not already entered the totals from each group of deductions in lines 33 through 38, do so now. Add lines 33 through 38, and enter your total deductions on line 39. Enter the amount for your filing status on line 40.  
 If line 39 is more than line 40, subtract line 39 from line 40 and enter the difference on Schedule A, line 41, and on Form 1040, line 33.  
 If line 40 is more than line 39, enter zero on Schedule A, line 41, and on Form 1040, line 33, unless you are required to itemize deductions (see page 11 for You MUST Itemize Deductions).  
**Note:** You will receive the full benefit of your itemized deductions because the zero bracket amount you entered on line 40 has been built into the tax tables and tax rate schedules for you.

**Foreign Financial Accounts and Foreign Trusts**  
 You must complete this part if you completed Part I or Part II or if you had a foreign account or were the grantor of or transferee to a foreign trust.  
 If at any time during the year, you had an interest in or signature or other authority over a bank account, securities account or other financial account in a foreign country, check the Yes box for the entire year, or were with a U.S. military banking facility operated by a U.S. financial institution.  
 If you own more than 50 percent of the stock in any corporation that owns one or more foreign bank accounts, you must check the Yes box for question A.  
 Get Form 90-22.1 to see if you are considered to have an authority over a bank, signature or other financial account in a foreign country.  
 If you checked Yes for question A, the Form 90-22.1. You can get this form from many IRS offices or by writing to the IRS forms distribution center for your State as shown on the inside back cover. File the completed Form by June 30, 1979, with the Department of the Treasury, P.O. Box 23009, Central Station, Washington, D.C. 20503. Do not file it with the IRS, if it does not apply to you.  
 If you are grantor of, or transferee of, a foreign trust, which is not in being during the tax year, check the Yes box for question B.

**Interest and Accrued Interest.** Also enter it on Form 1040, line 9.  
**Nominee and Accrued Interest.**—When bonds are sold between interest payment dates and accrued interest is paid to the seller, this amount is taxable interest to the seller.  
 List on line 1 all interest received, including interest you received as a nominee or as a purchaser of a bond with accrued interest. Enter a subtotal of all interest received on line 2. Also, enter lines above line 2. Below this subtotal, write "Nominee Distribution" and enter the amounts you paid to others. Subtract these amounts from the subtotal and enter the result on line 2.  
**Part II**  
**Dividend Income**  
 To see what dividend income you must report, read the instructions for Form 1040, line 10e, on page 9.  
 The payor will usually send you a Form 1099-DIV showing the dividends you received. If the total dividends are over \$400, complete Part II AND Part III of this schedule.  
**Line 3**  
 Report all of your dividend income on this line. Include cash and the value of stock, property, or merchandise received as a dividend.

**Interest Income**  
 To see what interest income you must report, read the instructions for Form 1040, line 9, that start on page 8.  
 The payer will usually send you a Form 1099-INT or similar statement showing interest you must report. If the total interest is over \$400, complete Part I AND Part III of this schedule.  
**Line 1**  
 Report all interest you received or that was credited to your account so you could withdraw it. On this line list the name of the account. Next to each name, show the amount.  
**Line 2**  
 Add up all the interest and enter it on this line except as noted below in Nominee Income.

**Part I**  
**Interest Income**  
 To see what interest income you must report, read the instructions for Form 1040, line 9, that start on page 8.  
 The payer will usually send you a Form 1099-INT or similar statement showing interest you must report. If the total interest is over \$400, complete Part I AND Part III of this schedule.  
**Line 1**  
 Report all interest you received or that was credited to your account so you could withdraw it. On this line list the name of the account. Next to each name, show the amount.  
**Line 2**  
 Add up all the interest and enter it on this line except as noted below in Nominee Income.

**Part II**  
**Dividend Income**  
 To see what dividend income you must report, read the instructions for Form 1040, line 10e, on page 9.  
 The payor will usually send you a Form 1099-DIV showing the dividends you received. If the total dividends are over \$400, complete Part II AND Part III of this schedule.  
**Line 3**  
 Report all of your dividend income on this line. Include cash and the value of stock, property, or merchandise received as a dividend.

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# Instructions for Schedule D Capital Gains and Losses

## Who Should File

Use Schedule D (Form 1040) to report the following capital gains and losses from the sale or exchange of a capital asset:

- a. an individual or a fiduciary of a trust or estate, including a trust or estate of another trust created by the same grantor;
- b. a partnership and a partner owning, directly or indirectly, more than 50 percent of the capital interest, or profits interest in the partnership (other than a sale or exchange of an interest in the partnership);
- c. a corporation and an individual or a fiduciary owning more than 50 percent of the corporation's stock (not counting liquidations);
- d. a grantor and a fiduciary of a trust or estate, including a trust or estate of another trust created by the same grantor;
- e. a fiduciary and a beneficiary of an organization controlled by the individual or the individual's family, or
- f. an individual and a tax exempt organization controlled by the individual or the individual's family, or
- g. a partnership and a partner owning, directly or indirectly, more than 50 percent of the capital interest, or profits interest in the partnership (other than a sale or exchange of an interest in the partnership).

## Short-term or Long-term

The holding period for determining long-term capital gains and losses is more than one year for 1978 and after. For amounts received from an installment sale, the holding period rule in effect in the year of sale determines whether you have a long-term or short-term gain.

The holding period for determining long-term gains and losses is more than one year for 1978 and after. For amounts received from an installment sale, the holding period rule in effect in the year of sale determines whether you have a long-term or short-term gain.

## Holding Period

To figure whether you held property more than a year, begin the holding period the day you disposed of the property. For rules on nontaxable exchanges, gifts of property, and property you inherited, please see Publication 544, Sales and Other Dispositions of Assets.

## Limits

The limit on capital losses that can be used to offset other income is \$3,000 for tax years beginning in 1978. If you are married and filing separately, the limit is \$1,500.

A nonbusiness bad debt must be treated as a short-term capital loss.

## Transfer of Appreciated Property

If you transfer property to a political organization when the fair market value of the property is more than your adjusted basis, treat the transaction as a property sale on the true value of the property at the time of transfer as the sales price. Ordinary income or capital gains provisions apply as if a sale occurred.

## Exchange of "Like Kind" Property

Although no gain or loss is recognized when business or investment property is exchanged for property of a "like kind," you must report the transaction on Schedule D or Form 4797, whichever applies.

## Sale or Exchange (other than by Casualty or Theft) of Capital Assets Held for Personal Use

The gain is a capital gain and should be

reported in Part I or Part II. Losses from the sale or exchange of this property is not deductible.

## Cost or Other Basis, as Adjusted

Generally, this means cost plus improvements less applicable depreciation, amortization, and depletion. You may have to adjust the basis for other factors if you acquired the property by bequest, gift, tax-free exchange, involuntary conversion, or wash sale of stock. If you do not use cash cost, please attach an explanation of your basis.

When selling stock, you must reduce your basis by all nontaxable distributions received prior to the sale. This includes nontaxable dividends received, utility company stock and dividends, and utility basis must be deducted for stock splits.

The basis of property acquired by gifts before January 1, 1977, generally is the basis of the property in the hands of the donor plus any gift taxes paid on the gift. For gifts made after December 31, 1976, only the gift tax on the appreciation in value at the time of the gift is added to the basis of the property in the hands of the donor.

The basis of property acquired from a decedent is generally the fair market value at the date of death.

If a charitable contribution deduction is allowed because of sale, the adjusted basis for determining gain from the sale is an amount which has the same ratio to the adjusted basis as the amount realized has to the fair market value.

## Capital Loss Carryover

You will have a capital loss to carry to 1979 if you have a net capital loss on line 15a (or your 1977 Form 4798, Part I, line 27), was larger than the capital loss you deducted from income on your 1977 Form 1040, line 14. Any capital loss carryover to 1978 should be shown in the space provided on your 1977 Schedule D (Form 1040), page 2 or your 1977 Form 4798, Part II.

If you have a capital loss carryover from years beginning before 1969, the carryover should be reported on lines 13 and 14 of your 1978 Schedule D to figure any capital loss carryover from 1978 to 1979. If you have a capital loss for 1978 that is larger than the loss deducted on your 1978 Form 1040, line 14, please keep this information to help you with your 1979 Schedule D (Form 1040).

If you have a capital loss carryover from years beginning before 1969, the carryover should be reported on lines 13 and 14 of your 1978 Schedule D to figure any capital loss carryover from 1978 to 1979. If you have a capital loss for 1978 that is larger than the loss deducted on your 1978 Form 1040, line 14, please keep this information to help you with your 1979 Schedule D (Form 1040).

your principal residence if you bought a qualified replacement residence. Also use this form if you sold or exchanged your residence: 7/26/78 or before, and you were 65 or older, or before 7/26/78, and you were 55 or older, before the date of sale or exchange. If you are thinking of selling or exchanging your principal residence, see Publication 523, Tax Information on Selling or Purchasing Your Home.

Tax on part or all of the gain from the sale of your principal residence must be deferred if:

- a. within 18 months before or after the sale, you purchase another principal residence and use it as such;
- b. before and use it as such; or
- c. within 18 months before or after the sale, you begin construction of a new principal residence and use it as such within 18 months before and two years after the sale.

## Installment Sales

If you sold personal property for more than \$1,000 or real property for any amount, you may use the installment method to report any gain if:

- a. there were no payments in the year of sale; or
- b. payments in the year of sale were not more than 30 percent of the sale price.

The sale must provide for one or more payments to be received after 1978.

Installment payments received after 10/31/78 should be entered in Schedule D, column g of the appropriate line.

If you elect the installment method, attach a computation titled "Installment Sale Computation."

For more information and an installment sale worksheet, please get Publication 537, Installment Sales.

## Special Rules

The following items may require special treatment: (1) transactions by a securities dealer; (2) wash sales of stock or securities; (3) bonds and other evidences of indebtedness; (4) original issue discount; (5) distributions received; (6) distributions attributable to an employee pension, profit-sharing, or stock bonus plan; (7) gain on the sale of depreciable property between husband and wife or between shareholder and a "controlled corporation" treated as a corporation; (8) gain or loss on options to stock in a domestic international sales corporation; (9) gain or loss on options to buy or transfer of property to a foreign corporation as paid in surplus or as a contribution to partnership; and (10) the transfer of property to a partnership which would constitute a sale or exchange of property if the partnership were incorporated.

## Losses That Are Not Deductible

Do not deduct a loss from the sale or exchange of property directly or indirectly attributable to:

- a. members of a family

b. a corporation and an individual or a fiduciary owning more than 50 percent of the corporation's stock (not counting liquidations)

c. a grantor and a fiduciary of a trust or estate, including a trust or estate of another trust created by the same grantor

d. a fiduciary and a beneficiary of an organization controlled by the individual or the individual's family, or

e. a partnership and a partner owning, directly or indirectly, more than 50 percent of the capital interest, or profits interest in the partnership (other than a sale or exchange of an interest in the partnership).

## Long-term Capital Gains

### Long-Regulated Investment Companies

Include in income on the appropriate columns, as indicated in the instructions, the amount(s) shown on Form 2439 that represents your share of the undistributed capital gains of a regulated investment company. Enter the tax paid by the company as shown on Form 2439 on Form 1040, line 61. Add to the basis of your stock, the excess of the amount included in income over the credit.

### Small Business Stock

Subject to limitations, you may deduct the loss on the sale, exchange, or worthless stock of Small Business (section 1244) stock as an ordinary loss on Form 4797, rather than as a capital loss. However, gains are reported as capital gains on Schedule D (Form 1040).

### Disposition of Partnership Interest

A sale or other disposition of interest in a partnership may result in ordinary income, capital gain, or capital loss, as shown on Publication 544, Sales and Other Dispositions of Assets, for further information.

### Alternative Tax Computation

It may be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only and you are filing:

- a. as a single individual or unmarried head of household with taxable income over \$40,200;
- b. a joint return, or as a qualifying widow or widower with dependent child, with taxable income over \$35,200; or
- c. a separate return from \$27,600 and have taxable income over \$27,600.

Two publications you should find useful are Publication 544, Sales and Other Dispositions of Assets, and Publication 550, Tax Information on Investment Income and Expenses.







## Instructions for Schedule C Profit or (Loss) From Business or Profession

deductible expenses. Income is constructively received when it is credited to your account or set aside for you to use at any time.

If you use the accrual method, report interest when it is earned, even if you do not pay them during the tax year.

**Item 1—Valuation Methods**  
Your inventories can be valued at:

- a. cost,
  - b. cost or market value, whichever is lower, or
  - c. any other method approved by the Commissioner of Internal Revenue.
- You must continue to use the same valuation method you used the first year you took inventory unless you get permission to change your method.

**Item 2—Limited Deduction for Losses Arising from Certain Activities**

If you are engaged in the activity of:

- a. holding, producing, or distributing motion picture films or other pictures for sale,
- b. leasing certain 1245 property (personal property, and certain other tangible property other than buildings, an elevator or escalator, or other real property that is or has been subject to an allowance for depreciation or amortization), or
- c. exploring for, or exploiting, oil and gas resources,

as a trade or business or for the production of income, any loss from that activity may be treated as a capital loss if you have an investment plus any amount for which you are personally liable.

You are not considered "at risk" for any amount you borrowed if:

- a. you borrowed from a relative or someone who has an interest in the business, or
- b. you are protected against loss by a guarantee, stop-loss agreement, or similar arrangement.

If line 34 is a loss, you should enter on Form 1040, line 13, only the amount for which you are considered "at risk."

**Note:** Enter as a deduction on Schedule C, line 32, any loss from such activity that was incurred in 1977, but not allowed for that year because of the "at risk" limitations.

**Item 3—Deductions for Business Use of a Home**

You may deduct, within certain limits, business expenses that apply to the business use of your home if it is exclusively used as your principal place of business.

If you operated a business or practiced a profession, complete Schedule C. If you had more than one business, or if you and your spouse had separate businesses, please complete a Schedule C for each business.

Farmers should use Schedule F.

If some of your expenses are paid by someone else, you should report only the amount you actually paid. For example, if only half of your car usage was for business, deduct only half of the cost of operating the car.

**Report sales, exchanges, and involuntary conversions of trade or business property on Form 4797, Supplemental Schedule of Gains and Losses.**

You must pay social security self-employment tax on income from any trade or business, unless you are specifically exempted. Please see Schedule SE.

**Report interest, taxes, and casualty losses not related to your business as itemized deductions on Schedule A.**

**Item 4—Main Business Activity**  
Report the business activity that accounted for the most income included on Schedule C, Part I, line 1a. Give the general field as well as the product or service. For example, "wholesale—groceries," or "retail—hardware."

**Item 5—Employer Identification Number**  
You don't need an employer identification number unless you had a Keogh (H.R. 10) plan or were required to file an employment, excise, or alcohol, tobacco, and firearms tax return.

**Item 6—Business Address**  
Use your home address only if you actually conducted the business there. If you used a different street address instead of a box number.

**Item 7—Accounting Method**  
You must use the cash method on your return unless you kept account books. If you kept books, you can use the cash method, accrual method, or in some cases, the completed contract method. The method used must accurately reflect your income.

If you want to change your accounting method (including the treatment of any item such as inventories or bad debts) you must usually first get the permission of the Commissioner of Internal Revenue. File Form 3115 within the first 180 days of the tax year in which you want to make the change.

If you use the cash method, show all items of taxable income actually or constructively received during the year (in cash, property, or services). Also show amounts actually paid during the year for

b. as a piece of business used by your patients, clients, or customers in meeting or dealing with you in the normal course of your trade or business, or

c. in connection with your trade or business, if it is a separate structure that is not attached to your home.

You may also deduct expenses that apply to space within your home that is used on a regular basis for the production of income from the sale of real or personal property, but only if your home is only partly located in your trade or business.

If you use space in your home on a regular basis for the production of income from the sale of real or personal property, but only if your home is only partly located in your trade or business.

**Item 8—Cost of Goods Sold**  
If you engaged in the production, purchase, or sale of merchandise as an income-producing factor, merchandise inventories must be included at the beginning and end of your tax year. Enter the amount from Schedule C-1, line 8.

**Cost of Operations** (inventories) Not an income-determining factor). If the amount on line 2 includes the cost of operations,

complete the appropriate lines on Schedule C-1.

**Line 4—Other Income**  
Include finance revenue, income, scrap sales, amounts recovered from bad debts, interest, and other kinds of miscellaneous income from the business or profession.

**Part II—Deductions (Lines 6 through 33)**

**Line 7—Amortization**  
You may amortize the cost of pollution-control facilities, on the job training, and child care facilities over a 60 month period. Instead of taking the depreciation deduction, you may also amortize amounts you paid for research, experiments, and a trademark, or trade name over a period of at least 60 months.

**Real property construction period interest and taxes** generally cannot be fully deducted in the year you paid or incurred them. Amounts not allowed as a deduction in the current year must be capitalized and deducted in a later year. This rule does not apply to low-income housing.

For more information about construction period interest and taxes, see Publication 535, Tax Information on Business Expenses and Operating Losses.

**Line 8—Bad Debts from Sales or Services**  
Include debts and partial debts arising from sales or services that were included on your return for 1977 but were later determined to be worthless. Instead of that year, you may deduct a reasonable amount that was added during the tax year to a bad debt reserve.

If you later collect a debt that you deducted as a bad debt, include it as income in the year you collect it unless you use the bad debt reserve method. For more information, please get Publication 548, Tax Information on Deductions for Bad Debts.

**Line 10—Car and Truck Expenses**  
You can deduct the actual cost of running your car or truck, or take the fixed mileage rate. You must use actual costs if you use more than one car or truck in your business. If you deduct actual cost, show depreciation on line 13.

The fixed rate is figured at 17 cents a mile for the first 15,000 miles and 10 cents for each mile over 15,000. Add to this amount your parking fees and tolls.

For cars that have been or are considered fully depreciated, the fixed mileage rate is 10 cents a mile for all business mileage.

You can change methods of figuring your cost from year to year. But you cannot change to the fixed mileage rate if you have already used the straight line method, or if you claimed additional first-year depreciation.

**Line 25—Repairs**  
You can deduct the cost of repairs, including labor, supplies, and other items that do not add to the value or increase the life of your property. Do not deduct the value of your own labor. And do not deduct amounts you spent to restore or replace property. You must report capital expenditures or to depreciation reserve, depending on how depreciation is charged on your books.

**Line 29—Travel and Entertainment**  
You can deduct all ordinary and necessary travel and entertainment expenses paid or incurred in your trade or business. Be sure

to fill in Schedule C-2 to report expense account information.

**Line 31—Wages**  
Enter on line 31a the total salaries and wages (other than salaries and wages deducted elsewhere on your return) paid or incurred for the tax year. Do not include any amount paid to yourself.

Enter on line 31b the applicable new jobs credit from Form 5884, line 13. See Form 5884 for details. For more details, please get Publication 902, Tax Information on Jobs Tax Credit.

**Line 32—Other Business Expenses**  
Include all ordinary and necessary business expenses. Do not include the cost of business equipment or furniture, improvements or permanent improvements to realty, or personal living and family expenses.

**Schedule C-3—Expense Account Information**  
Enter here amounts for which you are claiming a deduction on Schedule C that were:

- a. amounts other than wages and salaries, and
- b. amounts you paid for expenses included on your return or your employees' type of credit card, for which you claimed a deduction.

Do not include amounts you paid to buy goods to resell or use in the business. Also, do not include incidental expenses, like bus or taxi fares paid for local errands. Be sure to keep records as proof of amounts spent for entertainment.

**Foreign Conventions**—Generally, no deduction is allowed for attendance at more than two foreign conventions during your tax year. The amount of expenses you can deduct is also subject to special limitations based on the amount of time actually devoted to business, etc.

In order to deduct any expenses for a foreign convention, you must attach both of the following to your return for the tax year in which the expenses are deducted:

- a. your signed statement indicating the total days of the trip, the days of the day devoted to scheduled business activities, and
- b. a written statement, signed by an officer of the organization or group sponsoring the convention, that includes a schedule of business activities for each day of the convention and the number of hours of each day such scheduled business activities were attended.

For more information, please get Publication 465, Travel, Entertainment, and Gift Expenses.

**Publication 334**—If you need more information about business income and expenses, get Publication 334, Tax Guide for Small Business.

### Line 12—Depletion

If you claim a deduction for timber depletion, please attach Form T.

### Line 13—Depreciation

You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or property held for the production of income. The allowance does not apply to stock in trade, inventories, land, and personal assets.

You can either list items separately or group similar assets as one item when filing Schedule C-2.

See Form 4562, Depreciation, for information on special rules. Publication 534, Tax Information on Depreciation, also contains helpful information.

**Note:** Your total additional first-year depreciation deduction from all sources is limited to \$2,000 (\$4,000 if married filing a joint return).

**Line 15—Employee Benefit Programs**  
Enter the amount of your contributions that are not an incidental part of a pension or profit-sharing plan included on line 22. Also, include here contributions to insurance, health and welfare programs, and

amounts you paid for expenses included on your return or your employees' type of credit card, for which you claimed a deduction.

Do not include amounts you paid to buy goods to resell or use in the business. Also, do not include incidental expenses, like bus or taxi fares paid for local errands. Be sure to keep records as proof of amounts spent for entertainment.

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### Line 18—Interest on Business Indebtedness

If you paid interest for years after 1978, deduct only the part you paid for 1978. For interest you paid or accrued on debts from buying or carrying investment property, deduct this interest on Schedule A. For more information, see Publication 545, Income Tax Deduction for Interest Expense.

**Line 22—Pension and Profit-sharing Plans**  
You should enter the amount you claim as a deduction for contributions to a pension, profit sharing, or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, you should enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 25, instead of on Schedule C, line 22.

For filing requirements, please see instructions for Form 1040, line 25, on page 10.

**Line 25—Repairs**  
You can deduct the cost of repairs, including labor, supplies, and other items that do not add to the value or increase the life of your property. Do not deduct the value of your own labor. And do not deduct amounts you spent to restore or replace property. You must report capital expenditures or to depreciation reserve, depending on how depreciation is charged on your books.

**Line 29—Travel and Entertainment**  
You can deduct all ordinary and necessary travel and entertainment expenses paid or incurred in your trade or business. Be sure

to fill in Schedule C-2 to report expense account information.

**Line 31—Wages**  
Enter on line 31a the total salaries and wages (other than salaries and wages deducted elsewhere on your return) paid or incurred for the tax year. Do not include any amount paid to yourself.

Enter on line 31b the applicable new jobs credit from Form 5884, line 13. See Form 5884 for details. For more details, please get Publication 902, Tax Information on Jobs Tax Credit.

**Line 32—Other Business Expenses**  
Include all ordinary and necessary business expenses. Do not include the cost of business equipment or furniture, improvements or permanent improvements to realty, or personal living and family expenses.

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Enter here amounts for which you are claiming a deduction on Schedule C that were:

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For more information, please get Publication 465, Travel, Entertainment, and Gift Expenses.

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## Instructions for Schedule C Profit or (Loss) From Business or Profession

deductible expenses. Income is constructively received when it is credited to your account or set aside for you to use at any time.

If you use the accrual method, report interest when it is earned, even if you do not pay them during the tax year.

**Item 1—Valuation Methods**  
Your inventories can be valued at:

- a. cost,
  - b. cost or market value, whichever is lower, or
  - c. any other method approved by the Commissioner of Internal Revenue.
- You must continue to use the same valuation method you used the first year you took inventory unless you get permission to change your method.

**Item 2—Limited Deduction for Losses Arising from Certain Activities**

If you are engaged in the activity of:

- a. holding, producing, or distributing motion picture films or other pictures for sale,
- b. leasing certain 1245 property (personal property, and certain other tangible property other than buildings, an elevator or escalator, or other real property that is or has been subject to an allowance for depreciation or amortization), or
- c. exploring for, or exploiting, oil and gas resources,

as a trade or business or for the production of income, any loss from that activity may be treated as a capital loss if you have an investment plus any amount for which you are personally liable.

You are not considered "at risk" for any amount you borrowed if:

- a. you borrowed from a relative or someone who has an interest in the business, or
- b. you are protected against loss by a guarantee, stop-loss agreement, or similar arrangement.

If line 34 is a loss, you should enter on Form 1040, line 13, only the amount for which you are considered "at risk."

**Note:** Enter as a deduction on Schedule C, line 32, any loss from such activity that was incurred in 1977, but not allowed for that year because of the "at risk" limitations.

**Item 3—Deductions for Business Use of a Home**

You may deduct, within certain limits, business expenses that apply to the business use of your home if it is exclusively used as your principal place of business.

If you operated a business or practiced a profession, complete Schedule C. If you had more than one business, or if you and your spouse had separate businesses, please complete a Schedule C for each business.

Farmers should use Schedule F.

If some of your expenses are paid by someone else, you should report only the amount you actually paid. For example, if only half of your car usage was for business, deduct only half of the cost of operating the car.

**Report sales, exchanges, and involuntary conversions of trade or business property on Form 4797, Supplemental Schedule of Gains and Losses.**

You must pay social security self-employment tax on income from any trade or business, unless you are specifically exempted. Please see Schedule SE.

**Report interest, taxes, and casualty losses not related to your business as itemized deductions on Schedule A.**

**Item 4—Main Business Activity**  
Report the business activity that accounted for the most income included on Schedule C, Part I, line 1a. Give the general field as well as the product or service. For example, "wholesale—groceries," or "retail—hardware."

**Item 5—Employer Identification Number**  
You don't need an employer identification number unless you had a Keogh (H.R. 10) plan or were required to file an employment, excise, or alcohol, tobacco, and firearms tax return.

**Item 6—Business Address**  
Use your home address only if you actually conducted the business there. If you used a different street address instead of a box number.

**Item 7—Accounting Method**  
You must use the cash method on your return unless you kept account books. If you kept books, you can use the cash method, accrual method, or in some cases, the completed contract method. The method used must accurately reflect your income.

If you want to change your accounting method (including the treatment of any item such as inventories or bad debts) you must usually first get the permission of the Commissioner of Internal Revenue. File Form 3115 within the first 180 days of the tax year in which you want to make the change.

If you use the cash method, show all items of taxable income actually or constructively received during the year (in cash, property, or services). Also show amounts actually paid during the year for

# Instructions for Schedule SE Social Security Self-Employment Tax

**Note:** If you are self-employed and Form 1040 is required, you must file Form 1040. If you have completed lines 1 through 13 of Schedule SE (even if your self-employment income is less than \$400) to claim the earned income credit, you may also be able to claim the earned income credit by using the optional method of computing self-employment tax. Please see page 2 of the instructions. (For 1977, you eligible for the credit only if you were self-employed in 1977 and you are filing Form 1040X, Amended U.S. Individual Income Tax Return.) Do not use income exempt from self-employment tax as a result of filing Forms 4029 or 4361 to figure the earned income credit.

Schedule SE gives the Social Security Administration information necessary to figure benefits for self-employed people under the social security program. Social security self-employment tax applies regardless of age, or whether you are a partner or sole proprietor. You are to assume proper credit to your account. Please enter your name and social security number on this schedule exactly as they are shown on your social security card. Fiscal year filers must use the tax rate and earning base that apply at the time their fiscal year begins. No proration of the tax or earnings base is required for a fiscal year filer if the date of a sale or earnings base change.

### More Than One Business

If you farmed and had at least one other trade or business, your net earnings from self-employment are the combined earnings from all your businesses. If you had loss in one trade or business, it reduces the income from another. In these cases, you use the Social Security and Schedule C (or F) loss from the business with the combined self-employment tax on Schedule SE.

### Adjustments

Exclude from Schedule SE, line 2, any income or expense not included in figuring net earnings from farm self-employment and attach an explanation. Also exclude from line 2 any additional first-year loss from a partnership netted against gross profits from farm self-employment. Use Schedule SE, line 7, to exclude any amounts reported in Schedule C that should not be taken into account in figuring your nonfarm self-employment income. Deduct additional first-year depreciation from nonfarm partnership income on this line.

In figuring net earnings from self-employment, do not include (a) net (loss) or any deductions for expenses connected with this income from:

### Fee Basis State or Local Government Employees

Fees received for functions and services performed by these employees (including public officers who in this capacity are not subject to the social security self-employment tax) if the functions and services are performed in positions which are: a. compensated solely on a fee basis; and b. not covered under a Federal-State social security coverage agreement.

### Charity

If you are a minister or member of a religious order, include in your earnings from self-employment (but not for income tax purposes) the rental value of a home furnished you or an allowance for it. You must also include the value of meals and lodging provided to you for the convenience of your employer.

If you are a duly ordained, commissioned, or licensed minister of the gospel or a member of a religious order (who has not taken a vow of poverty) or a Christian Science practitioner, you are subject to social security self-employment tax. But you can, under certain conditions, request IRS approval to exempt your income from self-employment tax. See instructions for practitioner by filing Form 4361. If you are a minister, member, or practitioner by filing Form 4361, you and other income subject to social security self-employment tax, write "Exempt—Form 4361" on Form 1040, line 48. If you filed Form 4361, but have \$400 or more from other earnings subject to self-employment tax, you must complete Schedule SE.

Members and Christian Scientists practitioners and Christian Scientists granted exemption from social security self-employment tax, be revoked by filing Form 4361-A. **Note:** If you filed an effective waiver certificate, Form 2031, to pay social security self-employment tax, you cannot apply for an exemption.

### Members of Certain Religious Sects

If you have conscientious objections to social security insurance because of your belief in the teachings of a recognized religious sect of which you are a member, you can file Form 4029 to be exempt from self-employment tax. If you filed Form 4029, you must file Schedule SE, instead, with "Exempt Form 4029" on Form 1040, line 48.

### Coverage for Overseas Missionaries

Ministers and members of religious orders who are U.S. citizens serving outside the U.S. may file Form 4029 to be exempt from self-employment tax. This applies to those who have not elected an exemption from coverage. Christian Science practitioners are not included in this provision.

For more information, please get Publication 517, Social Security for Members of the Clergy and Religious Workers.

### U.S. Citizens Employed by Foreign Governments or International Organizations

You are subject to the social security self-employment tax if you are a U.S. citizen employed in the U.S., Puerto Rico, Guam, American Samoa, or the Virgin Islands or in a foreign country. If you are a U.S. citizen employed wholly or partially in a foreign country, or an international organization organized under the Internal Revenue Code, you are subject to the social security self-employment tax. See instructions for International Organizations Immunities Act. Report income from this employment on Schedule SE, line 5(d).

### Temporarily Living Outside the U.S.

If you are a U.S. citizen self-employed outside the U.S. and keep your residence in the U.S., your self-employment tax is based on the income earned abroad for the year. If you are self-employed in the U.S. and abroad, you are subject to social security self-employment tax on the income earned abroad for the year. If you are self-employed in the U.S. and abroad, you are subject to social security self-employment tax on the income earned in the U.S. and abroad for the year. If you are self-employed in the U.S. and abroad, you are subject to social security self-employment tax on the income earned in the U.S. and abroad for the year.

Self-employed taxpayers residing in Puerto Rico, Guam, American Samoa or the Virgin Islands are subject to social security self-employment tax. See instructions for U.S. Citizens Employed in U.S. Possessions, for more details.

### Joint Returns

Show the name of the spouse with self-employment income on Schedule SE. If both spouses have self-employment income, each must file a separate Schedule SE. Include the total profits or (losses) from all businesses on Form 1040, line 13 or 19, as appropriate. Then enter the combined self-employment tax on Form 1040, line 48.

### Community Income

In figuring net earnings from self-employment, if any of the income from a business, including income from a community income, all the income from that business is considered the income of the husband, unless the wife managed and controlled the business. In that case, all the income is considered the wife's.

If you file separate returns, please attach Schedules C and SE (for nonfarm business) or Schedules F and SE (for farm business) to the return of the spouse with the self-employment income. Community income from a business as a spouse must be based on the community property laws of the state of the community property laws.

### Partnerships

In figuring your combined net earnings from self-employment, you should include your entire share of earnings from a

partnership, including any guaranteed payments. However, limited partners should not include their income or (loss) from a partnership in their combined net earnings for tax years beginning after October 31, 1977. No part of that share can be treated as your spouse's even if the income, under State law, is community income. In a husband and wife farm partnership, enter the distributive share of each as partnership income on Schedule E (Form 1040) Part III, or Schedule E (Form 1040) Part III, or Schedule 100 for self-employment purposes. Report nonfarm partnership income on Schedule SE, line 5(c).

If a member of a continuing partnership dies, part of the deceased partner's distributive share of the partnership's ordinary income or (loss) for the tax year of the partnership in which the partner died must be included in the partner's net earnings from self-employment.

### Share-Farming

If you produced crops or livestock on land belonging to another for a share of the crops or livestock produced, or the proceeds from them, you are considered to be an independent contractor and a self-employed person rather than an employee. Report your net earnings for income tax on Schedule F and for social security self-employment tax on Schedule SE.

### Optional Method for Figuring Net Earnings From Farm Self-Employment

If your gross farming profits for the year exceed two thirds of your actual net earnings from farming, you may elect to use the optional method. If your gross farm profits were more than \$2,400, and your net farm earnings were less than \$1,600, you can report \$1,600 on line 3b.

There is no limit on how many times you can elect this optional method. If you use this method, you must apply it to the year. The method can be used to increase or decrease net farm earnings, even if the farming operation resulted in a loss. You may change the method (from actual net to optional net or the reverse) after you file your return.

For the optional method, figure your share of gross profits from the farm partnership according to the partnership agreement. The guaranteed payments, if any, are not included in your net earnings from self-employment. Your share of the gross profits after the guaranteed payments of the partnership.

### Optional Method for Figuring Net Earnings From Nonfarm Self-Employment

You may be able to use an optional method to figure your net earnings from nonfarm self-employment if your actual earnings from nonfarm self-employment are less than \$1,600, and less than two thirds of your gross nonfarm profits.

You may use this optional method if you are:

- regularly self-employed, or
- regularly a member of a partnership.

This requirement is met if you had actual net earnings from self-employment of \$400 or more, and your net distributive share of the income or loss from the partnership or firm you are a member of from nonfarm and farm businesses in at least 2 of the 3 years immediately before the year for which you use the nonfarm option.

In this optional method, you may report two-thirds of your gross nonfarm profits (but not more than \$1,600) as your net earnings from self-employment. The nonfarm optional method does not allow you to deduct expenses from your net earnings from nonfarm self-employment.

The limit for the optional method for nonfarm self-employment is 5 years. The 5 years need not be consecutive.

If both nonfarm and farm businesses are involved, the nonfarm optional method is used only if your actual net earnings from nonfarm self-employment are less than \$1,600. In all combined cases, your net nonfarm earnings must be less than two-thirds of your gross nonfarm profits to use the nonfarm option. If you qualify to use both options, you may report less than actual total net earnings but not less than actual net earnings from nonfarm self-employment alone.

If you use both options in figuring net earnings from self-employment, your maximum combined total of net earnings from self-employment for any tax year cannot be more than \$1,600.

For the nonfarm optional method, figure your share of gross profits from a nonfarm partnership according to the partnership agreement. With guaranteed payments, your share of the partnership's gross profits is your guaranteed payment minus the gross profits are reduced by all guaranteed payments of the partnership.

For more information, please get Publication 533, Information on Self-Employment Tax.



# Instructions for Schedule F Farm Income and Expenses

You will find helpful information in Publication 225, Farmer's Tax Guide. It also contains sample filled-in schedules and forms.

## Employer Identification Number

You do not need an employer identification number unless you had a K-1 (R.R. 10) plan, or were required to file an employment, excise, or alcohol, tobacco, and firearms tax return.

## Farm Income

Report all farm income in this schedule. If you received rental income based on farm production, or crop shares based on rental property, and you did not readily participate in the activity, report that income on Form 4833 and Schedule E (Form 1040). (This income is not subject to self-employment tax.)

Under both the cash and accrual methods of reporting income, report crop share rentals received in the year you convert them to money or its equivalent. If you did materially participate in the farming, the rental income you received is subject to self-employment tax and should be reported in this schedule and in Schedule SE. The activities of an agent are not counted in deciding if you materially participated.

Report any partnership or involuntary property on Form 4797. Anything of value received instead of cash, such as groceries in exchange for produce, must be treated as income at its market value. Do not report the value of farm products you and your family used, and do not deduct the expenses of raising these products.

Include as income any cash advances you received from marketing cooperatives.

## Part I

### Cash Receipts and Disbursements Method

Include in income:

- a. Profits from the sale of livestock and other items bought for resale. Show on lines 1 and 2.
- b. Cash and the value of merchandise or property received from the sale of produce, unless you raised. Show on lines 5 through 21.

You can elect to include in income proceeds from the sale of livestock because of drought in the tax year following the year of a drought, if:
a. your main business is farming, and
b. you can show that the sale would not have occurred except for the drought, and
c. your area was eligible for Federal Government assistance.

Hedges if they offset losses already sustained. Commodity futures contracts entered into with the hope of making a profit are not hedges. Taxable gains and favorable price fluctuations are considered speculation. Show these transactions on Schedule D (Form 1040).

## Part II

### Expenses and Other Deductions

Under the cash receipts and disbursements method, your expenses are the amounts you paid during 1978 for such deductions as depreciation.

#### Labor Hired

On line 33a, deduct what you paid for farm labor. You can also deduct the value of products furnished by the farm and used in the board of hired labor is not deductible. You can deduct only what you paid household employees to care for your hired farm labor. Do not deduct the value of the labor. See the applicable New Jersey Credit from line 13 of the Form 5684 G of the Instructions for Form 5684 and Publication 902 for more information. You may not take a deduction for that part of the wages and salaries you paid or incurred equal to the new jobs credit.

#### Repairs and Maintenance

You can deduct on line 34 amounts you pay for repairs and maintenance of farm buildings, machinery, and equipment. You can also deduct the cost of ordinary tools of short life or small cost, such as shovels and rakes. Include in this line the total amount of repairs if you use the Class Life Asset Depreciation (CLAD) System.

#### Interest

You can deduct on line 35 interest you paid on your farm mortgage (but not on your home mortgage) and other obligations. If you prepaid interest for 1978 for years after 1978, you can deduct only the part you paid for 1978.

#### Rent of Farm, Part of Farm, or Pasture

You can deduct on line 36 rent paid in cash. If you are a tenant farmer paying rent on the farm under a crop share agreement, you can deduct amounts you paid to raise the crop. Do not deduct the value of the crop.

You can deduct on line 46 real estate and personal property taxes on farm business assets. You can also deduct any social security tax you paid to match what you were required to withhold from farm employees' wages. Do not deduct:
a. Federal income taxes
b. estate, inheritance, legacy, succession, and gift taxes
c. taxes on improvements made on your house or household property
d. other taxes not related to the farm business.

On line 50, you can deduct what you spent (including any amount paid on an assessment by a soil or water conservation or drainage district) to recover the amount the district spent to conserve soil or water and to prevent erosion of land you used.

Do not deduct for any year more than 25 percent of your gross income from farming (excluding certain gains from sales of assets such as farm machinery) for the following years with the same limits for those years.

#### Land Clearing

You can deduct on line 51 amounts you spent to clear and prepare land for farming. Do not deduct more than 25 percent of your taxable income from farming, or \$5,000, whichever is less.

#### Pension and Profit-Sharing Plans

Enter on line 52 the amount you contributed to pension, profit-sharing or annuity plans for the benefit of your employees in the agricultural business on line 25, Form 1040, and enter the amount you contributed for yourself on that line. Enter on line 53 the amount you contributed to employee benefit programs, such as insurance, health, and welfare programs, that are not an incidental part of a pension or profit-sharing plan included on line 52.

#### Other Farm Expenses

Cars and Truck Expenses. You can deduct the actual cost of running your car or truck or take the fixed mileage rate. This is 17 cents a mile for the first 15,000 miles and 10 cents a mile for each mile over 15,000. You must use 10 cents a mile for all miles if the vehicle is fully depreciated. If you have more than one vehicle, you must show actual costs. Include in your other farm expenses what you paid for items such as account books, office supplies, stationery, stamps, and advertising.

Losses of property included in your inventory are reflected in the reduced loss of a prospective crop by frost, storm, flood, or fire is not deductible. If you use the cash method, do not deduct the value of animals you raised that died. If you bought animals that died, you may deduct the cost less depreciation if you were not reimbursed by insurance or otherwise. Do not deduct personal losses.

#### Citrus or Almond Groves

You must capitalize expenses of planting, cultivating, maintaining and developing

any part of a citrus or almond grove incurred before the close of the fourth tax year beginning with the tax year in which you planted the grove.

#### Limited Deduction for Losses

If you farmed as a business or to produce income, any loss from that activity may not exceed the total amount you have invested plus any loan amount for which you are personally liable.

You are also not considered "at risk" for any amount you borrowed if:
a. you borrowed from a relative or someone who has an interest in the farm, or
b. you are protected against loss by a guarantee, stop-loss agreement or similar arrangement.

If line 58 or 76 is a loss, you should enter on Form 1040, line 19, only the amount for which you are considered "at risk." This includes cultivating land, raising, harvesting, processing, marketing, feeding, caring for, training or managing animals. Trees (other than fruit or nut trees) are not considered agricultural or horticultural products.

Enter as a deduction on line 54 any loss from these activities that was incurred in 1976 or 1977 but not allowed for either year.

Farming Syndicates. A farming syndicate may be a partnership, any other noncorporate enterprise, or an electing small business corporation in the farm business if:
a. at any time interests in the business have been offered for sale in any way other than by offering with any Federal or State agency or
b. more than 35 percent of the losses during any period are spread between limited partners or entrepreneurs.

A limited partner or entrepreneur is a person who does not actively participate in managing the business and whose liability is limited to amounts he or she has invested. A deduction for feed, seed, fertilizers, or other farm supplies is allowed only for the tax year in which these things are actually used (or the tax year for which these amounts are deductible in the syndicate's method of accounting). However, a deduction for feed, seed, fertilizer, or other farm supplies on hand at the end of the tax year because of fire, storm, flood, disease, drought, or other casualty, or to any amount required to be capitalized (spread out and depreciated over its useful life).

The cost of poultry bought by a syndicate for use in business or for use in business and for sale) must be capitalized and depreciated over 12 months, or their useful life, whichever is less.

A syndicate planting, cultivating, maintaining, or developing a grove, orchard or vineyard growing fruit or nuts must capitalize any amount that:
a. would otherwise be deductible,
b. was for planting, cultivating, maintaining or developing the property, and
c. is incurred before the tax year in which there is a yield in commercial quantities.

## Part III Depreciation

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent nature. Group similar assets as one item to report them in this part. If you need more space, use Form 4562. In figuring depreciation, do not include the value of:
a. land, or
b. livestock bought or raised for sale, or other property included in your inventory.

If you acquired livestock for work, breeding, dairy or sport purposes, you can deduct depreciation on those animals. Note: Your total additional first-year depreciation deduction from all sources is limited to \$2,000 (\$4,000 if you are a farmer).

For more information, please get Publication 534, Tax Information on Depreciation.

## Parts IV and V

### Accrual Method of Reporting

Figure your profits in this part. Farm income is reported when earned, not when received. Your farm expenses are the actual expenses incurred during 1978 whether you paid them or not. You can value inventories by the farm-price method or the fair market value method (using farm) or you can use either method. If you raise livestock, you can value inventories by the farm-price or unit-livestock-price method.

If you use an accrual method, you must inventory growing crops. If you use an accrual method, enter on line 67 of Schedule F any Federal gasoline tax you claimed as a credit on Form 1040 for 1978.



Buy U.S. Savings Bonds  
Where you work or bank

Take Stock  
in America

1978 Tax Table A—SINGLE (Filing Status Box 1)

(If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax.)

(Continue)

Table with columns for 'If Form 1040, line 34, Over', 'And the total number of exemptions claimed on line 7', and 'Your tax is—' with sub-columns 1, 2, 3. Rows list tax amounts from 11,000 to 14,000.

Continued next column

1978 Tax Table A—SINGLE (Filing Status Box 1)

(For single persons with income of \$20,000 or less on Form 1040, line 34, who claim 3 or fewer exemptions.)

(Continue)

Table with columns for 'If Form 1040, line 34, Over', 'And the total number of exemptions claimed on line 7', and 'Your tax is—' with sub-columns 1, 2, 3. Rows list tax amounts from 8,000 to 10,000.

Continued next column

1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) and QUALIFYING WIDOWERS (Filing Status Box 5)

(Continued)

If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax.

Table with columns for income/exemption ranges (e.g., 11,500 to 11,550) and exemption counts (2-9). Includes sub-headers for 'If Form 1040, line 34, But not over' and 'And the total number of exemptions claimed on line 7 is'. Continues on next page.

Page 34 Continued next column

1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) and QUALIFYING WIDOWERS (Filing Status Box 5)

(For married persons filing joint returns or qualifying widowers with income of \$40,000 or less on Form 1040, line 34, who claim 9 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040, line 34. Read across to the column headed by the total number of exemptions claimed on line 7. The tax shown in this table is the tax after the general tax credit has been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

Table with columns for income/exemption ranges (e.g., 11,550 to 11,600) and exemption counts (2-9). Includes sub-headers for 'If Form 1040, line 34, But not over' and 'And the total number of exemptions claimed on line 7 is'. Continues on next page.

Page 33 Continued on next page

1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) and QUALIFYING WIDOWERS (Filing Status Box 5)

Table with columns for tax amounts (2-9) and exemptions (1-9). Includes sub-headers for 'If Form 1040, line 34, Over' and 'Your tax is—'. Continues on next page.

Continued on next page

Page 36 Continued next column

1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) and QUALIFYING WIDOWERS (Filing Status Box 5)

Table with columns for tax amounts (2-9) and exemptions (1-9). Includes sub-headers for 'If Form 1040, line 34, Over' and 'Your tax is—'. Continues on next page.

Continued on next page

Page 35 Continued next column





1978 Tax Table D—UNMARRIED HEAD OF HOUSEHOLD (Filing Status Box 4)

For unmarried (including certain married persons who live apart and abandoned spouses) or legally separated persons who qualify as heads of household with income of \$20,000 or less on Form 1040, line 34, who claim 8 or fewer exemptions...

Table with columns for tax amounts (1-8) and exemption counts (1-8). Rows represent income brackets from 10,800 to 18,950.

Continued next column

1978 Tax Table C—MARRIED FILING SEPARATE RETURN (Filing Status Box 3)

(If your income or exemptions are not covered, use Schedule TC (Form 1040), Part 1 to figure your tax)

Table with columns for tax amounts (1-3) and exemption counts (1-3). Rows represent income brackets from 10,800 to 18,950.

Continued next column

1978 Tax Table D—UNMARRIED HEAD OF HOUSEHOLD (Filing Status Box 4)

(If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax.)

Table with columns for tax brackets (1-8) and exemption counts (1-8). Rows represent tax amounts from 14,400 to 18,950. Includes instructions for Form 1040, line 34, and total number of exemptions.

Continued next column

1978 Tax Table D—UNMARRIED HEAD OF HOUSEHOLD (Filing Status Box 4)

(If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax.)

Table with columns for tax brackets (1-8) and exemption counts (1-8). Rows represent tax amounts from 11,800 to 18,950. Includes instructions for Form 1040, line 34, and total number of exemptions.

Continued next column

1978 Optional State Sales Tax Tables

Your limited election for general sales tax paid on purchases of tangible personal property... Step 1—Count the number of exemptions for you and your spouse... Step 2—Count the number of exemptions for you and your spouse...

Table with columns for state (Alabama, Arizona, Arkansas, California, Colorado, Connecticut, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming) and rows for income levels.

Table for Alabama with columns for Family size (1-5) and Over, and rows for income levels from \$1,000 to \$40,000.

Table for Arizona with columns for Family size (1-5) and Over, and rows for income levels from \$1,000 to \$40,000.

Table for Arkansas with columns for Family size (1-5) and Over, and rows for income levels from \$1,000 to \$40,000.

Table for California with columns for Family size (1-5) and Over, and rows for income levels from \$1,000 to \$40,000.

Table for Colorado with columns for Family size (1-5) and Over, and rows for income levels from \$1,000 to \$40,000.

Table for Connecticut with columns for Family size (1-5) and Over, and rows for income levels from \$1,000 to \$40,000.

Table for Florida with columns for Family size (1-5) and Over, and rows for income levels from \$1,000 to \$40,000.

Table for Georgia with columns for Family size (1-5) and Over, and rows for income levels from \$1,000 to \$40,000.

Table for Hawaii with columns for Family size (1-5) and Over, and rows for income levels from \$1,000 to \$40,000.

Table for Idaho with columns for Family size (1-5) and Over, and rows for income levels from \$1,000 to \$40,000.

1978 Tax Rate Schedules SCHEDULE X—Single Taxpayers SCHEDULE Y—Married Taxpayers and Qualifying Widows and Widowers SCHEDULE Z—Unmarried Heads of Household (including certain married persons who live apart from abandoned spouses)—see page 6



To Call IRS Toll Free for Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area

Caution: "Toll-free" is a telephone call for which you pay only local charges with no long-distance charge. Therefore, please use a local city number only if it is not a long distance call for you. Otherwise, use the correct toll-free number provided.

To help you receive courteous and correct answers, IRS sometimes listens to telephone calls. No record is kept of the taxpayer's name, address or social security number.

If you find it necessary to write rather than call, please address your letter to your IRS District Director for a prompt reply.

For details on the telephone help, or to obtain questions to help you prepare your return, write the Regional Director for your area. He is responsible for the payment of the correct tax. If we do make an error, you are still responsible for the payment of the correct tax, and we are generally required by law to charge interest.

Table of IRS toll-free numbers by state and territory, including Alabama, Arizona, California, Florida, etc.

1978 Optional State Sales Tax Tables—Cont.

Large table of 1978 Optional State Sales Tax Tables, organized by state and income levels.

Table of state and territory abbreviations and their corresponding ZIP codes.



1040A U.S. Individual Income Tax Return 1978

Form header section including filer information, address, and filing status options.

Filing Status section with options for Single, Married, or Unmarried head of household.

Exemptions section for dependents, including checkboxes for blind, 65 or over, and other categories.

Main tax calculation section with lines 7 through 15 for interest, dividends, adjusted gross income, and tax.

Signature and information section for both the preparer and the taxpayer.

U.S. GOVERNMENT PRINTING OFFICE: 1978-O-583,332 13-7072799 Form 1040A (1978)

Department of the Treasury Internal Revenue Service

1978

Instructions for preparing Form 1040A

From the Commissioner

These instructions contain the information you need to complete Form 1040A. About one-half of all taxpayers will be able to use Form 1040A this year.

Generally, you can file Form 1040A if you do not itemize deductions; all of your income is from wages, salaries and tips; and you do not have more than \$400 of interest or \$400 of dividends. Also, your income must be \$40,000 or less if you are married filing a joint return, and \$20,000 or less otherwise.

Most taxpayers found this form simple last year, so this year we have kept it very similar. But we are always looking for ways to improve our forms and instructions. If you have any suggestions for improvement, please write to us.

Because we always figure your tax anyway, there is no need for you to do it. You may stop after Line 11a, sign and date the return, and attach Forms W-2. If you file on time and you owe tax, we will bill you and give you 30 days to pay. If you have a refund coming, we will send it as quickly as if you figured the tax yourself. We will also figure your Earned Income Credit if you are eligible.

If your income is less than \$8,000, you may be able to take the Earned Income Credit. This credit may entitle you to a payment from the government even if you paid no tax. Read page 2 of the instructions carefully.

If you need help, please call us at the number listed for your area on pages 26 and 27 or visit an IRS office.

Thank you for your cooperation.

Signature of Jerome Kurtz, Commissioner of Internal Revenue

Tax Law Changes

Congress recently enacted legislation that would allow credits for energy saving expenses for your personal residence.

Form 5695 has been developed to help you figure the credit. If you are entitled to this credit, you must file Form 1040 and Form 5695—not Form 1040A—to claim it.

## Earned Income Credit

(If your income is less than \$8,000, read this page carefully.)

### What does the Earned Income Credit do?

The earned income credit helps many taxpayers who have small incomes. If you can take the earned income credit, you can subtract it from tax you owe or get a refund even if you had no tax withheld from your pay. The credit can go as high as \$400.

You can't take the earned income credit if you are married filing a separate return (Filing Status Box 3 on Form 1040A)

### What is Earned Income?

In most cases, you had earned income if you worked last year. Earned income includes:

- wages, salaries, tips, and
- anything else of value (money, goods, or services) you get from your employer for services you performed.

Earned income does not include items such as interest, dividends, social security payments, welfare benefits, or veterans' benefits.

### Earned Income Credit Worksheet

How to Figure Your Credit. Follow the instructions for each line below.

1. If Form 1040A, line 7, is \$4,000 or more, enter \$4,000 here. However, if line 7 is under \$4,000, enter 10% of line 7 here.	\$
Note: If Form 1040A, line 10, is \$4,000 or more, enter the amount on line 10 above in your earned income credit. Enter that amount on Form 1040A, line 11c. Also, enter the amount on line 10 above in question 3, if amounts as furnished by you when you answer question 3.	
2. Enter amount from Form 1040A, line 10.	\$
3. Less	-4,000.00
4. Balance. Subtract line 3 from line 2.	
5. Enter 10% of line 4.	
6. Subtract line 5 from line 1. This is your earned income credit. Enter on Form 1040A, line 11c. Also enter on line 10, the first name of your child who qualifies you for the credit. See Note 2 below.	\$

Note 2—If you have more than one child who qualifies you for the credit, only enter the first name of one of the children.

### Do Not File This Worksheet With Your Return (Keep it For Your Tax Records)

- Worksheet on Form 1040A, line 11c. Otherwise enter the amount of the credit from line 6 of the Worksheet on Form 1040A, line 11c.
- Fill in Form 1040A, lines 12 and 14.
- Sign and date the return.
- Be sure to attach Copy B of Form(s) W-2.

If you want IRS to figure your earned income credit for you, skip 2, and 3, but please provide all the other information requested.

### What does the Earned Income Credit do?

The earned income credit helps many taxpayers who have small incomes. If you can take the earned income credit, you can subtract it from tax you owe or get a refund even if you had no tax withheld from your pay. The credit can go as high as \$400.

You can't take the earned income credit if you are married filing a separate return (Filing Status Box 3 on Form 1040A)

### To see if you can take the Earned Income Credit, please answer the questions below.

- Is the amount you listed on Form 1040A, line 10, less than \$8,000?  Yes  No
- Does the amount on line 10 include any wages, salaries, or other earned income?  Yes  No
- In 1978 did you pay more than half of the cost of keeping up a home (owned or rented) in the United States?  Yes  No
- Did you live in this home?  Yes  No
- Did your child live with you full time except when he or she was away at school or on vacation? (See Note 1, below)  Yes  No
- If you answered Yes to question 5, was the child  under 19; or  a full-time student; or  disabled and your dependent?

If you answered No to any question, you can't take the earned income credit. Do not fill in the worksheet.

If you answered Yes to all the questions, use the earned income credit worksheet to figure the amount of any credit.

- Note 1—The term child includes:
- Your son or daughter;
  - Your stepchild or adopted child, if a child placed with you by an authorized placement agency for the child, or was placed with you;
  - Any other child, if you cared for as your own child for the whole year, unless the child's natural or adoptive parents provided more than half of the support for that year.

If you want IRS to figure your tax, including the Earned Income Credit Worksheet, follow the instructions and do not complete the Earned Income Credit Worksheet.

### If You Are Not Required to File a Return, But Can Claim the Earned Income Credit, You Must File Form 1040A to Get a Refund of Your Credit.

- All you need to do is:
- Fill in Form 1040A through line 10. Enter on line 10 the first name of your child who qualifies you for the credit. Do not check the Presidential Election Campaign Fund box(es).
  - Use the Earned Income Credit Worksheet above to figure your credit. If Form 1040A, line 10, is \$4,000 or less, enter the amount of the credit from line 1 of the

## Filing Instructions

The IRS will figure your tax for you if you wish—Please see page 8 for details.

### Who Must File

Your income and your filing status generally determine whether or not you must file a tax return.

**File a return for 1978, even if you owe no tax, if you:**

- Were married filing a joint return and living with your spouse at the end of 1978 (or on the date your spouse died), and:
  - Both were under 65 ..... 4,700
  - One was 65 or over ..... 5,450
  - Both were 65 or over ..... 6,200
- Were married filing a separate return or married but not living with your spouse at the end of 1978 ..... 750

Could be claimed as a dependent on your parent's return, and had taxable dividends, interest, or other unearned income of \$750 or more. .... 750

Were a qualifying widow(er) with dependent child and:
 

- Under 65 ..... 3,950
- 65 or over ..... 4,700

Were a qualifying widow(er) with dependent child and:
 

- Under 65 ..... 3,950
- 65 or over ..... 4,700

### Where to File

Please use the addressed envelope that came with your return, or use the address for your State. If you do not have an addressed envelope, or if you moved during the year, mail your return to the Internal Revenue Service Center for the place where you live.

- Alabama—Atlanta, GA 31101
- Alaska—Ogden, UT 84201
- Arizona—Ogden, UT 84201
- Arkansas—Austin, TX 73301
- California—Fresno, CA 93888
- Colorado—Ogden, UT 84201
- Delaware—Philadelphia, PA 19255
- District of Columbia—Philadelphia, PA 19255
- Florida—Atlanta, GA 31101
- Georgia—Atlanta, GA 31101
- Hawaii—Fresno, CA 93888
- Idaho—Ogden, UT 84201
- Illinois—Kansas City, MO 64999
- Indiana—Memphis, TN 37501
- Iowa—Kansas City, MO 64999
- Kansas—Austin, TX 73301
- Kentucky—Memphis, TN 37501
- Louisiana—Austin, TX 73301
- Maine—Andover, MA 05501
- Maryland—Philadelphia, PA 19255
- Massachusetts—Andover, MA 05501
- Michigan—Cincinnati, OH 45999
- Minnesota—Ogden, UT 84201
- Mississippi—Atlanta, GA 31101
- Missouri—Kansas City, MO 64999
- Montana—Ogden, UT 84201
- Nebraska—Ogden, UT 84201
- Nevada—Ogden, UT 84201
- New Hampshire—Andover, MA 05501
- New Jersey—Holtsville, NY 00501
- New Mexico—Austin, TX 73301
- New York—New York City and Counties of Nassau, Rockland, Suffolk and Westchester—Holtsville, NY 00501
- All Other Counties—Andover, MA 05501
- North Carolina—Memphis, TN 37501
- North Dakota—Ogden, UT 84201
- Ohio—Cincinnati, OH 45999
- Oklahoma—Austin, TX 73301
- Oregon—Ogden, UT 84201
- Pennsylvania—Philadelphia, PA 19255
- Rhode Island—Andover, MA 05501
- South Carolina—Atlanta, GA 31101
- South Dakota—Ogden, UT 84201
- Tennessee—Memphis, TN 37501
- Texas—Austin, TX 73301
- Utah—Ogden, UT 84201
- Vermont—Andover, MA 05501
- Virginia—Memphis, TN 37501
- Washington—Ogden, UT 84201
- West Virginia—Memphis, TN 37501
- Wisconsin—Kansas City, MO 64999
- Wyoming—Ogden, UT 84201
- Panama Canal Zone, American Samoa—Philadelphia, PA 19255
- Guam—Commissioner of Revenue and Taxation, Agaña, GU 96910
- Puerto Rico—Philadelphia, PA 19255
- Virgin Islands: Non-permanent residents—Philadelphia, PA 19255
- Virgin Islands: Permanent residents—Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, VI 00801
- Foreign country and have an A.P.O. or F.P.O. address—Center for your permanent home State
- Foreign country: U.S. citizens—Philadelphia, PA 19255

(A qualifying widow(er) who is required to file MUST use Form 1040.)

Were allowed to exclude income from sources within U.S. possessions ..... 750

Were self-employed and your net earnings from this work were at least \$400.

Note: Even if your income is less than the amounts shown above, you must file a return if you owe any taxes, such as FICA (Social Security) on tips you did not report to your employer.

The above rules apply to all U.S. citizens and resident aliens, including those under 21 years of age. They also apply to those nonresident aliens and resident aliens who are married to citizens or residents of the U.S. at the end of 1978 and file a joint return as discussed on page 10, under Filing Status.

Different rules apply if you were a nonresident alien at any time during 1978 (unless you file a joint return as mentioned above). You may have to file Form 1040NR, U.S. Nonresident Alien Income Tax Return. Also get Publication 519, United States Tax Guide for Aliens.

### Who Should File

Even if you do not have to file, you should do so if income tax was withheld from your pay, or if you can take the earned income credit.

### When to File

You should file as soon as you can after January 1, but not later than April 16, 1979. If you file late, you may have to pay penalties and interest. Please see the instructions for Penalties and Interest on page 13.

## Form 1040A or Form 1040?

**Most Taxpayers Can Use Form 1040A if They Meet These Tests.**

- You should be able to use Form 1040A if:
  - You had only wages, salaries, tips, or other employee compensation, interest and dividends.
  - You did not have more than \$400 in interest or \$400 in dividends. Exception: If you had more than \$400 in interest or dividends, you can still use Form 1040A if you are filing only to get the Earned Income Credit.
  - Your total income is \$20,000 or less (\$40,000 or less if you are married filing a joint return).

**You Must Use Form 1040 if:**

**Amount of Income**

- Your total income is more than \$20,000 (more than \$40,000 if married filing a joint return).
- You received more than \$400 in interest, OR \$400 in dividends. Exception: If you had more than \$400 of interest or dividends, you can still use Form 1040A if you are filing only to get a refund of the Earned Income Credit.

- You are required to complete Part III of Schedule B (Form 1040) because: 1. you had during 1978 an interest in or signature or other authority over a bank, securities, or other financial account with combined assets of more than \$1,000, in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution), or 2. you were either a grantor of, or transferor to, a foreign trust during any tax year, which foreign trust was in being during 1978.

**Kinds of Income**

You had income other than wages, salaries, tips or other employee compensation, interest, or dividends. Examples are:

- Income from self-employment (including farming) (Schedules C or F and SE).
- Gain from the sale of your home or other property, or capital gain distributions.
- Pensions or annuities, including lump-sum distributions.

**Number of Exemptions**

You claim:

- 4 or more exemptions and are single or married filing a separate return.
- 9 or more exemptions and are an unmarried head of household.
- 10 or more exemptions and are married filing a joint return.

**Filing Status**

Your spouse files a separate return and itemizes deductions. Exception: You can still use Form 1040A if you have a dependent child and can meet the tests on page 10 under **Married Persons Who Live Apart (and Abandoned Spouses)**.

**Itemized Deductions**

You itemize for medical insurance and medical and dental care in excess of limitations.

- Interest on loans and mortgages.
- Local, State, and real estate taxes.
- Gifts to churches, charities, Boy Scouts, Cancer Society, Red Cross, United Way, and similar organizations.
- Union dues, safety helmets, tools, professional journals, or other materials used in your job.
- Net personal casualty or theft loss in excess of \$100.

**Here is a Test to Help You Decide Whether to Itemize**

You should itemize if your deductions are more than:

- \$3,200 and you are married, filing a joint return, or a qualifying widower with a dependent child.
- \$1,600 and you are single, filing a separate return.
- \$2,200 and you are single, or an unmarried head of household.

**Remarried Spouses.**

**Persons Who Live Apart (and Abandoned Spouses).**

## Other Forms

You file any of these forms:

- Form 1040-ES, Declaration of Estimated Tax for Individuals, for 1978 (or if you want to apply any part of your 1978 refund to estimated tax for 1979).
- Schedule G, Income Averaging.
- Form 2210, Underpayment of Estimated Income Tax by Individuals.
- Form 2553, Exemption of Income Earned Abroad.
- Form 4563, Exclusion of Income from Sources in United States Possessions.

## Other Taxes

You owe any of these taxes:

- Uncollected employee social security (FICA) tax on tips shown on your Form W-2.
- Social security (FICA) tax on tips if you received more than \$20 in any month and you did not report all of them to your employer (Form 4137).
- Tax on an individual retirement arrangement (IRA) (Form 5329).

## Adjustments to Income

You claim adjustments to income. Examples are:

- Moving expenses due to a change in jobs (Form 3903).

- Employee business expenses such as travel (Form 2106).
- Payments to an individual retirement arrangement (IRA).
- Interest penalty due to early withdrawal of savings.
- Alimony paid.
- Disability income exclusion (Form 2440).

## Tax Credits

You claim any of these tax credits:

- Credit for the elderly if you are 65 or over, or under 65 with a pension from a Federal, State, etc. retirement plan (Schedules R and RP).
- Credit for child and dependent care expenses (Form 2441).
- Investment credit (Form 3468).
- Foreign tax credit (Form 1116).
- Credit for wages you paid in a work incentive (WIN) program (Form 4874).
- New jobs credit for business employers (Form 5884).
- Credit for Federal tax on special fuels, nonhighway gasoline, and lubricating oils (Form 4136).
- Credit for taxes paid by a regulated investment company (Form 2439).
- Credit for energy saving expenses (Form 5695).

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to States, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the U.S.

If a return is not filed, or if we don't receive the information we ask for, the law provides that a penalty may be charged. And we may have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information.

If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

This is the only notice we must give you to explain the Privacy Act. However, we may give you other notices if we have to examine your return or collect any tax, interest, or penalties.

## Privacy Act Notice

The Privacy Act of 1974 says that each Federal agency that asks you for information must tell you:

- Its legal right to ask for the information and whether the law says you must give it.
- What major purposes the agency has in asking for it, and how it will be used.
- What could happen if the agency does not receive it.

For the Internal Revenue Service, the law covers:

- Tax returns and any papers filed with them.
- Any questions we need to ask you so we can—Complete, correct, or process your return.

Figure your tax.

Collect tax, interest, or penalties.

Your legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and papers.

You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund.

# Here's How to Fill in Form 1040A . . .

(Circled numbers on the sample form on page 6 are keyed to circled numbers in the explanations that follow. If you need more details, see General Information on pages 10-13.)

## 1 Name, Address, and Social Security Number

Please use the mailing label on the cover of the tax forms package we sent you and correct your name and address if necessary. If the label is for a joint return and the social security numbers are not listed in the same order as the first names, show the numbers in the correct order. You should also show your apartment number, if you have one. If you did not receive forms with a label, you should print or type your name and address in the appropriate block on your return. If you file a joint return and use different last names, please separate the last names with an "and." For example: "Brown and Smith."

If your social security number is wrong on the label or if you did not receive a label, show your correct number on your return. If you are married, please give social security numbers for both you and your spouse whether you file joint or separate returns.

## 2 Campaign Fund

You may have \$1.00 to this fund by checking the Yes box. On a joint return, both of you may choose to have \$1.00 to this fund, or both may choose not to. One may choose to have \$1.00 to this fund and the other may choose not to.

If you check Yes, it will not change the tax or refund shown on your return.

## 3 Boxes 1 through 4 Filing Status

If you were married on December 31, consider yourself married for the whole year. If you were single, divorced, or legally separated on December 31, consider yourself single for the whole year. (You must follow your State law to determine if you were divorced or legally separated.)

## 4 Lines 5a through 6 Your Exemptions and Dependents

You can always take one exemption for yourself, even if you were the dependent of someone else. You can also take an exemption for your spouse if you file a joint return.

You can take extra exemptions for age 65 or over and blindness for yourself and your spouse. But you cannot take them for dependents. Be sure to check all the boxes on lines 5a and 5b for exemptions you can take for yourself and your spouse.

Please enter on line 5c the first names of your dependent children who lived with you. Fill in the total number in the box to the right of the arrow.

Enter on line 5d the full names and other information for other dependents. Fill in the total number of other dependents in the box to the right of the arrow. See the instructions for Exemptions on page 11, for more details.

## 5 Wages, Salaries, Tips, and Other Employee Compensation

Enter the total of all the wages shown on your Forms W-2. Report all wages you received even if you don't have a Form W-2. If all your tips are not shown on your Form W-2, add these amounts in, too. For a joint return, combine the totals for you and your spouse.

If you lose a Form W-2, ask your employer for a new one. If your employer does not give you a Form W-2 by January 31, or if the one you have is not correct, you should contact your employer as soon as possible. Only your employer can issue your Form W-2 or correct it. If you can't get a Form W-2 from your employer by February 15, contact an Internal Revenue Service office.

## 6 Line 8 Interest Income

Enter on line 8 your total interest income from banks, savings and loan associations, credit unions, and others. Include any interest you received or which was credited to your account so you could withdraw it. (It does not have to be entered in your passbook.) Be sure to include interest on tax refunds.

# 1040A U.S. Individual Income Tax Return 1978

Department of the Treasury - Internal Revenue Service

Your first name and initial (if joint return, also give spouse's name and initial) **Brown**

Your last name **Brown**

Your social security number **516 041492**

Spouse's social security no. **575 101776**

Your occupation **Clerk**

Spouse's occupation **Homemaker**

City, town or post office, State and ZIP code **Hometown, Maryland 01234**

Name: Checking Yes will not increase your tax or reduce your refund. **Yes**

For Priority Mail Notice, see page 5 of instructions.

**Filing Status**

1  Single  
If joint return, does your spouse want 11 to go to this line? **Yes**

2  Married filing joint return (even if only one had income)  
Married filing separate return. If spouse is also filing, give spouse's social security number in the space above and enter full name here.

3  Unmarried head of household. Enter qualifying name.

See page 11 of instructions.

**Exemptions**

Always check boxes for yourself, spouse, and other dependents if they apply.

5a  Yourself  65 or over

5b  Spouse  65 or over

5c First names of your dependent children who lived with you **JAMES**

5d Other dependents: (1) Name **SAMUEL** (2) Relationship **son** (3) Number of months lived in your home **12** (4) Did you provide over one-half of dependent's support? **Yes**

5e Total number of exemptions claimed **3**

7	Wages, salaries, tips, and other employee compensation. (Attach Forms W-2. If you do not have a W-2, see page 7 of instructions.)	6,200.00
8	Interest income (see page 4 of instructions).	80.00
9a	Dividends <b>220.00</b> 9b Exclusion <b>120.00</b> Subtract line 9b from 9a	100.00
10	Adjusted gross income (add lines 7, 8, and 9c). If under \$8,000, see page 2 of instructions on "Earned Income Credit." If eligible, enter child's name <b>JAMES</b>	6,380.00
11a	Credit for contributions to candidates for public office.	
11b	Enter one-half of amount paid but do not enter more than \$25,050 (if joint return). (See page 8 of instructions.)	49.00
11c	Total Federal income tax withheld (if line 7 is larger than \$17,700, see page 8 of instructions).	162.00

12	Total (add lines 11a, b, and c)	2,11.00
13	Tax on the amount on line 10. (See instructions for line 13 on page 9, then find your tax in the Tax Tables on pages 14-25.)	25.00
14	If line 12 is larger than line 13, enter amount to be REFUNDED TO YOU	186.00
15	If line 13 is larger than line 12, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write social security number on check or money order.	15

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information which preparer has any knowledge.

Taxpayer's signature **John I. Brown** Date **2-18-79**

Spouse's signature **Mary Brown** Date **2-18-79**

Preparer's signature **Mary Brown** Preparer's social security no. **2/18/79 16**

Preparer's information: Name **Mary Brown** E.I. No. **16** Date **2/18/79**

If your spouse died during 1978, consider yourself married to that spouse for the whole year, unless you remarried before the end of your tax year.

Check only one box (1 through 4). Your tax rate depends on the box you check. If you need more information, see the instructions for Filing Status on page 10.



**7** **Line 9**  
**Dividends**

Show all your ordinary dividends on line 9a. Fill in your exclusion on 9b, then subtract it and show the difference on 9c.

You can exclude (subtract), on line 9b, up to \$100 of dividends from qualifying domestic corporations.

If both you and your spouse had dividend income from jointly or separately owned stock, you may each subtract up to \$100 of dividend income. Thus, if you are married filing a joint return, you and your spouse may be able to subtract up to \$200 of dividend income. However, neither of you can use any part of the \$100 exclusion not used by the other in the case of stock owned separately.

For example, in our filled-in Form on page 6, John Brown had \$200 in dividends and Mary Brown had \$200. Only \$120 may be excluded. If all of the stock on which the \$200 of dividends was received was held jointly, then John and Mary could have excluded \$200 (\$100 each).

Taxable dividends from the following corporations do not qualify for the dividends exclusion:

- Foreign corporations, including amounts from controlled foreign corporations.
- Exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
- Regulated investment companies, unless the companies have told you how much of the dividends qualify for the exclusion.
- Real estate investment trusts (REIT).
- Electing small business corporations to the extent the amounts are distributions out of current earnings and profits. However, for this purpose, current earnings and profits are limited to taxable income for the year.

**Note:** Earnings from savings and loan or building and loan associations are often called dividends, but they are really interest and should be shown on line 8.

**8** **Line 10**  
**Adjusted Gross Income**

Add the amounts on lines 7, 8, and 9c. If line 10 is less than \$5,000, you may be eligible for the Earned Income Credit. Please see page 2 of the instructions. If you can claim the credit, write the first name of your child who qualifies you for the credit on line 10.

If line 10 is \$20,000 or less (\$40,000 or less if married filing a joint return), please continue. If line 10 is more than \$20,000 (more than \$40,000 if married filing a joint return) you **CANNOT** use Form 1040A. You **MUST** file Form 1040.

**9** **Line 11a**  
**Credit for Contributions to Candidates for Public Office**

Add up the amounts you gave to help pay campaign expenses of candidates for public office, political committees and to newsletter funds of candidates and elected public officials. If you are filing a separate return, enter HALF the amount you gave, but **NOT MORE**

THAN \$25. If you are married, filing a joint return, enter **HALF** the amount you gave, but **NOT MORE** THAN \$50.

Do not take this credit for any amount you checked to go to the Presidential Election Campaign Fund. **Note:** This credit cannot be larger than the amount of the tax shown on line 13.

**10** **IRS Will Figure Your Tax and Your Earned Income Credit if You Qualify**

If you want us to, we will figure your tax for you. You won't even have to visit an IRS office. We will make sure it's figured the way that will let you pay the smallest amount. If you paid "oo much, we will send you a refund. If you did not pay enough, we will bill you for the balance. We can do this if:

- You fill in the parts of your return through line 11a that apply to you. The instructions which start on page 7 explain how to fill in your return.
- You use the space between lines 7 and 8 to show your adjusted gross income and your spouse's adjusted gross income separately, if you file a joint return.
- You attach Forms W-2 to your Form 1040A.
- You (and your spouse if filing a joint return) sign and date your return and mail it on or before April 16, 1979, if you think you qualify for the Earned Income Credit, enter on line 10 of your return, the first name of your child who qualifies you for the credit.

If you do not want IRS to figure your tax, complete the rest of your return as follows:

**11** **Line 11b**  
**Total Federal Income Tax Withheld (Including Excess FICA and RRTA Tax)**

Enter the amount of Federal income tax withheld as shown on your Form W-2. If you have more than one Form W-2, add the amounts of income tax withheld. If you are filing a joint return, add the amounts withheld for you and your spouse. You should also add any excess FICA or RRTA tax as explained below.

If you had two or more employers in 1978 and together they paid you more than \$17,700 in wages, too much social security (FICA) tax and railroad retirement (RRTA) tax may have been withheld from your wages. If so, you can add the excess to your income tax withheld. If you are filing a joint return, you have to figure this separately for you and your spouse.

If you are a railroad employee and claim the excess, attach a statement from your employer showing the amount of employee RRTA compensation and amount of RRTA tax withheld.

**Step 1.** Add all FICA and RRTA tax withheld by employers from your wages for 1978.\* Enter the total here . . . \$ 1,070.85

**Step 2.** Subtract . . . . . 1,070.85

**Step 3.** Add this amount to the Federal income tax withheld and enter on Form 1040A, line 11b . . . . . \$

\***Note:** If any one employer withheld more than \$1,070.85, you should ask the employer to return the excess FICA or RRTA tax on line 11b. Write "excess FICA" and show the amount to the left of the line 11b entry space.

**12** **Line 11c**  
**Earned Income Credit**

If line 10 is less than \$8,000, see the Earned Income Credit Worksheet and instructions on page 2. You may be entitled to a 10 percent refundable credit based on your earned income (line 7).

For example, in our filled-in Form, the Browns' earned income credit was figured as follows:

Earned Income Credit Worksheet		
1. If Form 1040A, line 7, is \$4,000 or more, enter \$400 here. However, if line 7 is under \$4,000, enter 10% of line 7 here.		\$400.00
<b>Note:</b> If Form 1040A, line 10, is \$4,000 or less, do not complete the rest of this worksheet. The amount on line 1 above is your earned income.		
2. Enter amount from Form 1040A, line 10.	\$6,380.00	
3. Less:	- 4,000.00	
4. Balance. Subtract line 3 from line 2.	\$2,380.00	
5. Enter 10% of line 4.		238.00
6. Subtract line 5 from line 1. This is your earned income credit. Enter on Form 1040A, line 11c. If you enter on line 10, the amount on line 11c above is your earned income credit. See Note 2 below.		\$162.00

To find your tax, use the appropriate Tax Table. If you checked Form 1040A, use Tax Table A (Single) on pages 14-15. If you checked Form 1040A, use Tax Table B (Married Filing Joint Return) on pages 16-20. If you checked Form 1040A, use Tax Table C (Married Filing Separate Return) on pages 21-22, or

**13** **Line 13**  
**Income Tax**

Instructions for how to use the Tax Tables are at the beginning of each Table. After you have found the correct tax, enter that amount on line 13. The zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in the Tax Tables.

**Note:** If your income or exemptions are not covered in the tax table for your filing status, you must file Form 1040 and Schedule TC (Form 1040).

**15** **Line 15**  
**Balance Due IRS**

If the refund IRS owes you is large, you should see your payroll office about reducing the amount of tax to be withheld from your wages.

**Note:** If you move after filing your return and you are expecting a refund, you should notify the post office serving your old address. Also notify the post office serving your new address of your new address change. This will help in forwarding your check to your new address as soon as possible. Please be sure to include your social security number in any correspondence with the IRS.

If line 13 is more than line 12 Subtract line 12 from line 13 and show the difference on line 15. This is the balance you still owe. If line 15 is under \$1, you do not have to pay.

You may pay by check or money order made payable to "Internal Revenue Service." Please write your social security number on your check or money order and attach it to your return.

If your payment due IRS is large, you should see your payroll office about increasing the amount of tax to be withheld from your wages.

**16** **Completing Your Return**

**Sign and Date Your Return**

Form 1040A is not considered a return unless you sign it. Your spouse must also sign if it is a joint return.

**Did You Have Someone Else Prepare Your Return?**

If you fill in your own return, the space under your signature should remain blank.

If someone prepares your return and does not charge you, that person should not sign your return. Certain others who prepare your return should not sign. For example, your regular, full-time employee or your partner in business does not have to sign. (This list is not all-inclusive.)

Generally, anyone who is paid to prepare your tax return must sign your return and fill in the other blanks in the Paid Preparer's information area of your return.

If the preparer is self-employed (i.e., is not employed by a person or business entity to prepare the return), he or she should check the "SE" box.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

The person required to sign your return must:

- Sign it, by hand, in the space provided for the preparer's signature (Signature stamps or labels are not acceptable)
- Give you a copy of your return in addition to the copy filed with IRS

**Publication 1054** is a guide listing some of the preparer's other responsibilities and penalties for which he or she may be liable. The publication also contains the regulation citations, which govern their work. Tax return preparers should be familiar with their responsibilities. This publication is available at IRS offices.

**General Information**

**Filing Status—Boxes 1 through 4**

**Filing Status Box 1**

**Single**

This filing status applies if on December 31, 1978, you were one of the following:

- a. not married.
- b. separated from your spouse by either divorce or separate maintenance decree. (You must follow State law to determine if you are divorced or legally separated.)
- c. a widow or widower (see the instructions for Box 2, if your spouse died in 1978 and you had not remarried). If your spouse died in 1976 or 1977, and you have a dependent child, read the filing status instructions on page 4 to see if you can file Form 1040 as a Qualifying widow(er) with dependent child and use joint tax rates to lower your tax.
- d. married and you do not file a joint return and you meet the tests under **Married Persons Who Live Apart (and Abandoned Spouses)**, explained in the instructions for Box 3.

**Filing Status Box 2**

**Married Filing a Joint Return (even if only one had income)**

In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, and credits for you and your spouse. Both of you must sign the return, even though only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

If your spouse died in 1978, or in 1979 before filing a return for 1978, write in the signature area "Filing as surviving spouse." Show the date of death in the name and address space. If your spouse died in 1976 or 1977 and you have a dependent child, see the instructions on page 4 under Filing Status to see if you can file Form 1040 as a Qualifying widow(er) with dependent child.

If you decide not to file a joint return and plan to file a separate return, see if you can reduce your tax by meeting the tests described under **Married Persons Who Live Apart (and Abandoned Spouses)**. If you can, you should check Box 1 for Single or, if you qualify, Box 4 for Unmarried head of household.

**Special Rule for Aliens**

You may file a joint return with your spouse if, at the end of 1978, you were a nonresident alien married to a citizen or resident of the United States, and you and your spouse agree to be taxed on your combined world-wide income.

For more details, please get Publication 519, United States Tax Guide for Aliens.

**Note:** If you are in doubt about whether to file a joint return or separate returns (discussed below), figure the tax for both ways before deciding. If you want us to figure your tax for you, we will do it the way that gives you the smaller tax.

**Filing Status Box 3**

**Married Filing a Separate Return**

Some married taxpayers file separate returns because each wants to be responsible for only his or her own tax or to receive his or her own refund. Others file separate returns because their total tax may be less than the tax on a joint return.

If both you and your spouse file separate returns, enter your spouse's full name in the space after Box 3. You each report only your own income, exemptions, and credits, and you are responsible only for the tax due on your own return. Both of you must figure your tax the same way. If you itemize your deductions, your spouse must itemize. (In that case both of you must file Form 1040 instead of Form 1040A.)

**Community Property States**

Community property states are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.

If you and your spouse live in a community property State, you must follow State law to determine what is community income and what is separate income.

For more details, please get Publication 555, **Community Property and the Federal Income Tax**.

**Married Persons Who Live Apart (and Abandoned Spouses)**

Some married persons can file as Single or as Unmarried head of household and take advantage of tax rates that are lower than those for married persons filing separate returns. This means that you may be able to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. Both you and your spouse can file this way if you both meet the tests.

You should check Box 1 for Single, and lower your taxes, if you meet all of the following tests:

- a. You file a separate return.
- b. You paid more than half the cost to keep up your home for 1978.
- c. Your spouse did not live with you at any time during 1978.
- d. For over six months of 1978, your home was the main home of your child or stepchild whom you can claim as a dependent.

You should check Box 4 for Unmarried head of household if your home in test d, above, was the dependent child's main home for all of 1978. The tax rates for Unmarried head of household are even lower than the rates for Single.

**Filing Status Box 4**

**Unmarried Head of Household**

There are special tax rates for a person who can meet the tests for Unmarried head of household. These rates are lower than the rates for Single and Married filing a separate return.

You may use this filing status only if on December 31, 1978, you were unmarried (including certain married persons who live apart (and abandoned spouses)) or legally separated, and meet test a. or b. below:

- a. You paid more than half the cost of keeping up a home which was the main home of your father or mother whom you can claim as a dependent. (Your parent did not have to live with you.)
- b. You paid more than half the cost of keeping up a home in which you lived and which (except for temporary absences for vacation, school, etc.) was also lived in all year by one of the following:
  1. Your unmarried child, grandchild, foster child, or stepchild. (This person did not have to be your dependent.)
  2. Any other person listed below whom you can claim as a dependent. However, this person does not qualify you if he or she is your dependent under the rules on page 12 for Dependent Supported by Two or More Taxpayers.

Grandparent  
Brother  
Sister  
Stepbrother  
Stepsister  
Stepmother  
Stepfather

Son-in-law or, if related by blood:  
Aunt  
Nephew  
Niece  
Daughter-in-law

**Note:** If you file as Unmarried head of household, please enter the name of the person who qualifies you in the space provided after Box 4 on Form 1040. If more than one person qualifies you for this status, enter only one person's name.

**Exemptions**

**For Yourself, Line 5a Boxes**

You can always take one exemption for yourself, even if you were the dependent of someone else. Take two exemptions if you were blind or 65 or over. Take three exemptions if you were both blind and 65 or over.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1979, you can take the extra exemption for age for 1978.

**Proof of Blindness**

If you or your spouse is completely blind, attach a statement to this effect. In cases of partial blindness, you must submit with your return each year a certified statement from an eye physician or registered optometrist that:

- a. you or your spouse cannot see over 20/200 with glasses, or

- b. the field of view is not more than 20 degrees.

If this eye condition will never improve beyond the standards in a. or b., you may submit a certified opinion to this effect from an examining eye physician. You must attach this certification to your return only once. In later years you can just attach a statement referring to it.

**For Your Spouse, Line 5b Boxes**

You can take exemptions for your spouse if you file a joint return. If you file a separate return, you can take your spouse's exemptions only if your spouse is not filing a return, had no income, and was not the dependent of someone else.

Your spouse's exemptions are like your own. Take one exemption if your spouse was neither blind nor 65 or over. Take two exemptions if blind or 65 or over. Take three exemptions if both blind and 65 or over.

If at the end of 1978 you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may still take an exemption for your spouse if you file a joint return.

**Death of Spouse**

If your spouse died during 1978, and you did not remarry before the end of 1978, check the boxes for the exemptions you could have taken for your spouse on the date of death. Please see the instructions for Death of Taxpayer on page 12.

**Children and Other Dependents, Lines 5c and 5d Boxes**

Each person you claim as a dependent has to meet tests a. through e. below:

- a. **Income**  
The dependent received less than \$750 gross income. (This test does not have to be met for your child who was under 19 or a full-time student at least 5 months of the year. Please see the instructions for Student Dependent on page 12.)

- b. **Support**

The dependent received over half of his or her support from you or is treated as receiving over half of his or her support from you under the rules on page 12 for Children of Divorced or Separated Parents, or Dependent Supported by Two or More Taxpayers. If you file a joint return, the support can be from either spouse.

Support includes items such as food, a place to live, clothes, medical and dental care, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

Do not include in support items like income and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

**Filing Status Box 1**

**Single**

This filing status applies if on December 31, 1978, you were one of the following:

- a. not married.
- b. separated from your spouse by either divorce or separate maintenance decree. (You must follow State law to determine if you are divorced or legally separated.)
- c. a widow or widower (see the instructions for Box 2, if your spouse died in 1978 and you had not remarried). If your spouse died in 1976 or 1977, and you have a dependent child, read the filing status instructions on page 4 to see if you can file Form 1040 as a Qualifying widow(er) with dependent child and use joint tax rates to lower your tax.
- d. married and you do not file a joint return and you meet the tests under **Married Persons Who Live Apart (and Abandoned Spouses)**, explained in the instructions for Box 3.

**Filing Status Box 2**

**Married Filing a Joint Return (even if only one had income)**

In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, and credits for you and your spouse. Both of you must sign the return, even though only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

If your spouse died in 1978, or in 1979 before filing a return for 1978, write in the signature area "Filing as surviving spouse." Show the date of death in the name and address space. If your spouse died in 1976 or 1977 and you have a dependent child, see the instructions on page 4 under Filing Status to see if you can file Form 1040 as a Qualifying widow(er) with dependent child.

If you decide not to file a joint return and plan to file a separate return, see if you can reduce your tax by meeting the tests described under **Married Persons Who Live Apart (and Abandoned Spouses)**. If you can, you should check Box 1 for Single or, if you qualify, Box 4 for Unmarried head of household.

**Special Rule for Aliens**

You may file a joint return with your spouse if, at the end of 1978, you were a nonresident alien married to a citizen or resident of the United States, and you and your spouse agree to be taxed on your combined world-wide income.



You must include capital items such as a car or furniture in figuring total support, but only if these items are actually given to, or purchased by, the dependent for the dependent's use or benefit. Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable. (For example, include social security benefits, gifts, savings, welfare benefits, etc.) If your child was a student, do not include amounts he or she received as scholarships.

For more information get **Publication 501**, **Your Exemptions and Exemptions for Dependents**.

**c. Married Dependent**  
The dependent did not file a joint return with his or her spouse.

**d. Citizenship or Residence**  
The dependent was a citizen or resident of the U.S., a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

**e. Relationship**  
The dependent met test 1. or 2. below

1. Was related to you (or your spouse if you file a joint return) in one of the following ways

Child	Brother	Stepmother	Sister-in-law
Stepchild	Sister	Stepfather	Daughter-in-law
Mother	Grandchild	Mother-in-law	Son-in-law
Father	Slepbrother	Father-in-law	
Grandparent	Slepbrother	Brother-in-law	

or, if related by blood

Uncle	Nephew
Aunt	Niece

2. Was any other person who lived in your home as a member of your household for the whole year

The term child includes:

- your son, daughter, stepson, stepdaughter;
- a child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption; and
- a foster child who lived in your home as a member of your family for the whole year.

**Student Dependent**  
Even if your child had income of \$750 or more, you can claim him or her as a dependent if he or she can meet tests b., c., and d. above.

AND

- was enrolled as a full-time student at a school during any 5 months of 1978, or
- took a full-time, on-farm training course during any 5 months of 1978. (The course had to be given by a school or a State, county, or local government agency.)

The school must have a regular teaching staff, course of study, and a regularly enrolled body of pupils or students in attendance.

The term school includes:

- elementary, junior and senior high schools;
- colleges and universities;
- technical, trade, and mechanical schools; and
- night schools in which the student is enrolled for the number of hours or classes that is considered full time attendance at a similar day school

The term school does not include on-the-job training courses or correspondence schools.

**Children of Divorced or Separated Parents**  
If a child's parents together paid more than half of the child's support, the parent who has custody for most of the year can generally take the exemption for that child. But there are exceptions. The parent who does not have custody (or who has the child for the shorter time) may take the exemption if a, or b, below applies

- a. That parent gave at least \$600 toward the child's support in 1978, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption. OR
- b. That parent gave \$1,200 or more for each child's support in 1978, and the parent who had custody cannot prove that he or she gave more than the other parent gave.

**Note:** To figure the amount of child support, a parent who has remarried has custody may count the support furnished by the new spouse.

**Dependent Supported by Two or More Taxpayers**  
Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of that person's support. One of the taxpayers may claim the person as a dependent if all of the following tests are met:

1. The income, married dependent, citizenship or residence, and relationship tests discussed above.
2. The taxpayer paid more than 10% of the dependent's support, and
3. The taxpayer attaches to his or her return a signed **Form 2120**, Multiple Support Declaration, from every other person who paid more than 10% of the support. This form states that the person who signs it will not claim the person he or she helped to support.

**Birth or Death of Dependent**  
You can take an exemption for a dependent who was born or who died during 1978 if he or she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent.

For more information, please get **Publication 501**, **Your Exemptions and Exemptions for Dependents**.

**Death of Taxpayer**  
Did the taxpayer die before filing a return for 1978? If so, the taxpayer's spouse or personal representative must file a return for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property

**Late Payment of Tax**

The penalty for not paying taxes when due is 1/2 of 1 percent of the unpaid amount for each month or part of a month it remains unpaid. The maximum penalty is 25 percent of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to the applicable interest charge on late payments.

**Interest**

Interest will be charged on taxes not paid on or before their due date

**Do You Want More or Less Income Tax Withheld in 1979?**

If the amount due IRS on line 15, or the refund IRS owes you on line 14 is large, you should see your payroll office. Ask them about filling out a new Form W-4 to change the amount of tax to be withheld from your wages. A working married couple may need to increase the amount of tax withheld from one or both of their wages to avoid owing a large payment when filing their return.

If you return to work after a period of unemployment, you may reduce the amount of income tax withheld if your employer agrees to use the part year method of withholding. There are also other methods which could reduce your withholding. For more details, see your employer or get **Publication 505**, **Tax Withholding and Declaration of Estimated Tax**

**Declaration of Estimated Tax**

In general, you do not have to file a declaration if you expect that your 1979 tax return will show a tax refund, OR a tax balance due IRS of less than \$100. However, if you file a declaration for 1979, you must use **Form 1040** to claim the payments you made.

Please see **Form 1040-ES** for more details

**Penalty for Not Paying Enough Tax During the Year.**

If line 15 is \$100 or more and over 20 percent of line 13, you must file **Form 1040** and attach **Form 2210**. You may owe a penalty unless you meet one or more of the exceptions explained on **Form 2210**

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. If your spouse died in 1978 and you did not remarry in 1978, you can file a joint return. You can also file a joint return if your spouse died in 1979 before filing a return. A joint return should show your spouse's 1978 income before death and your income for all of 1978, where you sign the return. If someone else is the personal representative, he or she must also sign.

Show the date of death in the name and address space of **Form 1040A**

If you want more details, please get **Publication 559**, **Federal Tax Guide for Survivors, Executors, and Administrators**

**Rounding Off to Whole Dollars**

You may round off cents to the nearest whole dollar on your tax return. But, if you do round off, do so for all amounts. You can drop amounts under 50 cents. Increase amounts from 50 to 99 cents to the next dollar. Example: \$1.39 becomes \$1 and \$2.69 becomes \$3.

**Recordkeeping**

Keep records of income and credit appearing on your tax return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. Copies of your filed tax returns should also be kept as part of your records. Some records must be kept longer. For example, property records (including those on your own home) should be kept as long as they are needed to figure the basis of the original or replacement property.

For more details, get **Publication 552**, **Recordkeeping Requirements and a Guide to Tax Publications**

**Penalties and Interest**

You can avoid penalties and interest by correctly filing your return and paying tax when due. Penalties are also provided for late payment of tax unless you can show reasonable cause for the delay

**Late Filing of Return**

The law provides a penalty of from 5 percent to 25 percent of the tax due for filing late unless you can show reasonable cause for the delay. If you file a return late, attach a full explanation to your return.



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1978 Tax Table A—SINGLE (Filing Status Box 1)

Table with columns for tax amounts (e.g., 11,000, 11,050, 11,100) and exemption numbers (1, 2, 3). Includes sub-headers for 'If Form 1040A, line 10, is...' and 'And the total number of exemptions claimed on line 6 is...'. Continues on next column.

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1978 Tax Table A—SINGLE (Filing Status Box 1)

Table with columns for tax amounts (e.g., 3,400, 3,450, 3,500) and exemption numbers (1, 2, 3). Includes sub-headers for 'If Form 1040A, line 10, is...' and 'And the total number of exemptions claimed on line 6 is...'. Continues on next page.

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(For single persons with income of \$20,000 or less on Form 1040A, line 10 who claim 3 or fewer exemptions) To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 10. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 13.

The \$2,200 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them. Caution: You can be claimed as a dependent on your parent's return AND you have unearned income (interest, dividends) of \$750 or more AND your earned income is less than \$2,200. You must use Form 1040A.

1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2)

(For married persons filing joint returns with income of \$40,000 or less on Form 1040A, line 10 who claim 9 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 10. Read across to the column showing the number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 13.

The \$3,000 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

Table with columns for income (e.g., \$2,000, \$2,500, \$3,000), exemptions (0-9), and tax amounts. Includes sub-headers for 'If Form 1040A, line 10, Over/But not over' and 'Your tax is—'.

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1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2)

(Continued)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 10. Read across to the column showing the number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 13.

The \$3,000 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

Table with columns for income (e.g., \$11,800, \$12,000, \$12,200), exemptions (0-9), and tax amounts. Includes sub-headers for 'If Form 1040A, line 10, Over/But not over' and 'Your tax is—'.

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1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) (Continued)

Table with columns for tax amounts (1-9) and exemption counts (1-9). Rows represent income levels from 18,000 to 33,150. Includes sub-headers for 'If Form 1040A, line 10, Over/But not over' and 'And the total number of exemptions claimed on line 6 is'.

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1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) (Continued)

Table with columns for tax amounts (1-9) and exemption counts (1-9). Rows represent income levels from 18,000 to 33,150. Includes sub-headers for 'If Form 1040A, line 10, Over/But not over' and 'And the total number of exemptions claimed on line 6 is'.

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1978 Tax Table B—MARRIED FILING SEPARATE RETURN (Filing Status Box 2)

For married persons filing separate returns with income of \$20,000 or less on Form 1040, line 10 who claim 3 or fewer exemptions... To find the amount of the income column until you find your income as shown on Form 1040, line 10. Read across to the column headed by the total number of exemptions claimed on Form 1040, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040, line 13.

The \$1,600 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them. Caution: You must use Form 1040 if (1) Your spouse itemizes deductions, or (2) You can be claimed as a dependent on your parent's return AND you have unearned income (interest, dividends) of \$750 or more AND your earned income is less than \$1,600.

Table with columns for 'If Form 1040, line 10, Over/Not over', 'And the total number of exemptions claimed on line 6 is', and 'Your tax is'. Rows represent income levels from \$33,200 to \$36,950 and exemption counts from 2 to 9.

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1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) (Continued)

For married persons filing separate returns with income of \$20,000 or less on Form 1040, line 10 who claim 3 or fewer exemptions... To find the amount of the income column until you find your income as shown on Form 1040, line 10. Read across to the column headed by the total number of exemptions claimed on Form 1040, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040, line 13.

The \$1,600 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them. Caution: You must use Form 1040 if (1) Your spouse itemizes deductions, or (2) You can be claimed as a dependent on your parent's return AND you have unearned income (interest, dividends) of \$750 or more AND your earned income is less than \$1,600.

Table with columns for 'If Form 1040, line 10, Over/Not over', 'And the total number of exemptions claimed on line 6 is', and 'Your tax is'. Rows represent income levels from \$33,200 to \$36,950 and exemption counts from 2 to 9.

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1978 Tax Table C—MARRIED FILING SEPARATE RETURN (Filing Status Box 3)

Table with columns for tax amounts (10,600 to 13,850) and exemption counts (1-3). Includes instructions for Form 1040A and Form 1040.

1978 Tax Table D—UNMARRIED HEAD OF HOUSEHOLD (Filing Status Box 4)

(For unmarried (including certain married persons who live apart (and abandoned spouses) or legally separated persons who qualify as heads of household with income of \$20,000 or less on Form 1040A, line 10 who claim B (lower exemption).)

Table with columns for tax amounts (3,200 to 8,600) and exemption counts (1-8). Includes instructions for Form 1040A and Form 1040.

1978 Tax Table D—UNMARRIED HEAD OF HOUSEHOLD (Filing Status Box 4) (Continued)

Table with columns for tax amounts (1-8) and exemptions claimed (1-8). Rows represent income levels from 11,600 to 19,950.

1978 Tax Table D—UNMARRIED HEAD OF HOUSEHOLD (Filing Status Box 4) (Continued)

Table with columns for tax amounts (1-8) and exemptions claimed (1-8). Rows represent income levels from 11,600 to 19,950.



**To Call IRS Toll Free For Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area**

**Caution:** "Toll free" is a telephone call for which you pay only local charges within long distance charge. Therefore, please use a local city number only if it is not a long-distance call for you. Otherwise, use the general toll-free number provided. To help us provide courteous responses and accurate information, IRS occasionally monitors telephone calls. No record is kept of the taxpayer's name, address or social security number. If you find it necessary to write rather than call us, please address your letter to your IRS District Director for a prompt reply.

**Tax Advice to Taxpayers**  
We are happy to answer questions to help you prepare your return. But you should know that you are responsible for the accuracy of your return and for the payment of the correct tax. If we do make an error, you are still responsible for the payment of the correct tax, and we are generally required by law to charge interest.

**FLORIDA—Continued**

Tampa, 223-9741  
West Palm Beach, 655-7250  
Elsewhere in Florida, 1-800-342-8300

**GEORGIA**  
Atlanta, 522-0050  
Augusta, 724-9946  
Columbus, 327-7491  
Macon, 746-4993  
Savannah, 355-1045  
Elsewhere in Georgia, 1-800-222-1040

**HAWAII**  
Hawaii, 935-4895  
Oahu, 546-8660  
Kauai, 245-2731  
Lanai, call operator and ask for Enterprise 8036  
Maui, 244-7654  
Molokai, call operator and ask for Enterprise 8034

**IDAHO**  
Boise, 336-1040  
Elsewhere in Idaho, 800-632-5990

**ILLINOIS**

Chicago, 435-1040  
Elsewhere in area code 312 (except city of Chicago) and residents in Joliet Region, Telephone Directory, 800-972-9409  
Belleville, 277-5500  
East St. Louis, 875-5100  
Springfield, 785-4220  
800-252-2921

**INDIANA**  
Evansville, 424-6481  
Fort Wayne, 423-2331  
Gary, 938-0560  
Hammond, 938-0560  
Indianapolis, 269-5477  
Muncie, 288-4594  
South Bend, 232-3981  
Terre Haute, 232-9421  
Elsewhere in Indiana, 800-382-9740

**IOWA**  
Des Moines, 284-4850  
Elsewhere in Iowa, 800-362-2600

**KANSAS**

Kansas City, 722-2910  
Topeka, 357-5511  
Wichita, 263-2161  
Elsewhere in Kansas, 1-800-362-2190

**ALABAMA**  
Birmingham, 252-1155  
Decatur, 355-1855  
Huntsville, 359-2751  
Mobile, 433-5532  
Montgomery, 264-8441  
Muscle Shoals Area, 767-0301  
Tuscaloosa, 758-4434  
Elsewhere in Alabama, 800-292-6300

**ALASKA**  
Anchorage, 276-1040  
Elsewhere in Alaska, call operator and ask for Zenith 3700

**ARIZONA**  
Phoenix, 257-1233  
Tucson, 882-4181  
Elsewhere in Arizona, 800-352-6911

**ARKANSAS**  
Little Rock, 376-4401  
Elsewhere in Arkansas, 1-800-482-9350

**CALIFORNIA**  
Please call the telephone number shown in the white pages of your local telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Assistance

**COLORADO**  
Colorado Springs, 634-6684  
Denver, 825-7041  
Elsewhere in Colorado, 1-800-332-2060

**CONNECTICUT**  
Bridgeport, 576-1483  
Hartford, 249-8251  
Shamford, 348-6235  
Elsewhere in Connecticut, 1-800-842-1120

**DELAWARE**  
Wilmington, 573-6400  
Elsewhere in Delaware, 1-800-292-9575

**DISTRICT OF COLUMBIA**  
Call 489-3100

**FLORIDA**  
Fort Lauderdale, 491-3311  
Jacksonville, 354-1760  
Miami, 352-9550  
Orlando, 422-2550  
Pompano, 434-2215  
St. Petersburg, 823-7459  
Sarasota, 921-6684

**GEORGIA**

Atlanta, 522-0050  
Augusta, 724-9946  
Columbus, 327-7491  
Macon, 746-4993  
Savannah, 355-1045  
Elsewhere in Georgia, 1-800-222-1040

**HAWAII**  
Hawaii, 935-4895  
Oahu, 546-8660  
Kauai, 245-2731  
Lanai, call operator and ask for Enterprise 8036  
Maui, 244-7654  
Molokai, call operator and ask for Enterprise 8034

**IDAHO**  
Boise, 336-1040  
Elsewhere in Idaho, 800-632-5990

**ILLINOIS**  
Chicago, 435-1040  
Elsewhere in area code 312 (except city of Chicago) and residents in Joliet Region, Telephone Directory, 800-972-9409  
Belleville, 277-5500  
East St. Louis, 875-5100  
Springfield, 785-4220  
800-252-2921

**INDIANA**  
Evansville, 424-6481  
Fort Wayne, 423-2331  
Gary, 938-0560  
Hammond, 938-0560  
Indianapolis, 269-5477  
Muncie, 288-4594  
South Bend, 232-3981  
Terre Haute, 232-9421  
Elsewhere in Indiana, 800-382-9740

**IOWA**  
Des Moines, 284-4850  
Elsewhere in Iowa, 800-362-2600

**KANSAS**  
Kansas City, 722-2910  
Topeka, 357-5511  
Wichita, 263-2161  
Elsewhere in Kansas, 1-800-362-2190

**MISSISSIPPI**

Biloxi, 868-2122  
Gulfport, 868-2122  
Jackson, 948-4500  
Elsewhere in Mississippi, 1-800-241-3868

**MISSOURI**  
Columbia, 874-0040  
Jefferson City, 635-9141  
Greensboro, 274-3711  
Joplin, 781-8500  
Kansas City, 474-0350  
St. Joseph, 364-3111  
St. Louis, 342-1040  
Springfield, 887-5000  
Elsewhere in Missouri, 800-392-4200

**MONTANA**  
Helena, 443-2320  
Elsewhere in Montana, 1-800-332-2275

**NEBRASKA**  
Lincoln, 477-6081  
Omaha, 422-1500  
Elsewhere in Nebraska, 800-642-9960

**NEVADA**  
Las Vegas, 385-6291  
Reno, 784-5521  
Elsewhere in Nevada, 800-492-6552

**NEW HAMPSHIRE**  
Manchester, 668-2100  
Portsmouth, 436-8810  
Elsewhere in New Hampshire, 1-800-582-7200

**NEW JERSEY**  
Camden, 968-7333  
Hackensack, 487-8981  
Jersey City, 622-0600  
Newark, 622-0600  
Paterson, 379-5400  
Trenton, 394-7113  
Elsewhere in New Jersey, 800-242-6750

**NEW MEXICO**  
Albuquerque, 243-8641  
Elsewhere in New Mexico, 1-800-527-3880

**NEW YORK**  
Albany District (Eastern Upstate New York)  
Albany, 449-3120  
Poughkeepsie, 452-7800  
Elsewhere in Eastern Upstate New York, 1-800-342-3700

**Brooklyn District**  
Brooklyn, 596-3770  
Nassau, 294-3600  
Queens, 596-3770  
Suffolk, 724-5000  
Buffalo District (Western Upstate New York)  
Buffalo, 855-3955  
Rochester, 263-6770  
Syracuse, 425-8111  
Elsewhere in Western Upstate New York, 1-800-462-1560

**Manhattan District**  
Bronx, 732-0100  
Manhattan, 732-0100  
Rockland County, 352-8900  
Staten Island, 732-0100

**NEW YORK—Continued**

Westchester County:  
North (Peekskill Area), 739-9191  
South (Mt. Vernon, New Rochelle, White Plains—Yonkers Area), 212-732-0100

**NORTH CAROLINA**  
Charlotte, 372-7750  
Greensboro, 274-3711  
Joplin, 781-8500  
Winston-Salem, 761-1622  
Elsewhere in North Carolina, 800-822-8800

**NORTH DAKOTA**  
Fargo, 293-0650  
Elsewhere in North Dakota, 800-342-4710

**OHIO**  
Cleveland District  
Akron, 253-1141  
Canton, 455-6781  
Cleveland, 522-3000  
Toledo, 255-3730  
Youngstown, 746-1811  
Elsewhere in Northern Ohio, 800-362-9050

**Cincinnati District**  
Cincinnati, 621-6281  
Columbus, 228-0520  
Dayton, 228-0557  
Elsewhere in Southern Ohio, 800-582-1700

**OKLAHOMA**  
Oklahoma City, 272-9831  
Tulsa, 583-5121  
Elsewhere in Oklahoma, 1-800-962-3456

**OREGON**  
Eugene, 485-8285  
Medford, 779-3375  
Portland, 221-3960  
Salem, 581-8720  
Elsewhere in Oregon, 800-452-1980

**PENNSYLVANIA**  
Allentown, 437-6966  
Bethlehem, 437-6966  
Erie, 453-5671  
Philadelphia, 574-9000  
Pittsburgh, 281-0112  
Elsewhere in area codes 215 and 717, call 1-800-462-4000

**Elsewhere in area codes 412 and 814, call 1-800-242-0250**

**RHODE ISLAND**  
Block Island, call operator and ask for Enterprise 1040  
Burrillville-Glocester, 568-3100  
Hope Valley, 539-2361  
Newport, 847-1040  
Providence, 274-1040  
Woonsocket-Little Compton, 624-6647  
Tiverton, 722-9245  
Elsewhere in Rhode Island, 800-452-9100

**WYOMING**  
Cheyenne, 635-4124  
Elsewhere in Wyoming, 1-800-525-6050

**SOUTH DAKOTA**

Aberdeen, 225-9112  
Elsewhere in South Dakota, 800-592-1870

**TENNESSEE**  
Chattanooga, 892-3010  
Knoxville, 637-0190  
Memphis, 522-1250  
Nashville, 259-4601  
Elsewhere in Tennessee, 1-800-342-8420

**TEXAS**  
Amarillo, 372-3666  
Austin, 472-1974  
Beaumont, 835-5076  
Corpus Christi, 888-9431  
Dallas, 742-2440  
El Paso, 532-6116  
Ft. Worth, 335-1370  
Houston, 965-0440  
Lubbock, 747-4361  
San Antonio, 229-1700  
Waco, 752-6535  
Wichita Falls, 723-6702  
Elsewhere in Texas, 1-800-492-4830

**UTAH**  
Salt Lake City, 524-4060  
Elsewhere in Utah, 1-800-662-5370

**VERMONT**  
Burlington, 658-1870  
Elsewhere in Vermont, 1-800-642-3110

**VIRGINIA**  
805 Crossroads (Northern Virginia), 557-9230  
Richmond, 649-2361  
Virginia Beach, 461-2000  
Washington  
Arlington, 552-0861  
Bartlett, 442-1040  
Bristow, 456-9350  
Falls Church, 383-2031  
Farmingdale, 695-9252  
Yankee, 248-6892  
Elsewhere in Washington, 800-732-0500

**WEST VIRGINIA**  
Charleston, 345-2210  
Martinsburg, 523-0213  
Parkersburg, 485-1601  
Wheeling, 232-4210  
Elsewhere in West Virginia, 800-642-9299

**WISCONSIN**  
Milwaukee, 271-3780  
Elsewhere in Wisconsin, 800-452-9100

**MISSISSIPPI**

Biloxi, 868-2122  
Gulfport, 868-2122  
Jackson, 948-4500  
Elsewhere in Mississippi, 1-800-241-3868

**MISSOURI**  
Columbia, 874-0040  
Jefferson City, 635-9141  
Greensboro, 274-3711  
Joplin, 781-8500  
Kansas City, 474-0350  
St. Joseph, 364-3111  
St. Louis, 342-1040  
Springfield, 887-5000  
Elsewhere in Missouri, 800-392-4200

**MONTANA**  
Helena, 443-2320  
Elsewhere in Montana, 1-800-332-2275

**NEBRASKA**  
Lincoln, 477-6081  
Omaha, 422-1500  
Elsewhere in Nebraska, 800-642-9960

**NEVADA**  
Las Vegas, 385-6291  
Reno, 784-5521  
Elsewhere in Nevada, 800-492-6552

**NEW HAMPSHIRE**  
Manchester, 668-2100  
Portsmouth, 436-8810  
Elsewhere in New Hampshire, 1-800-582-7200

**NEW JERSEY**  
Camden, 968-7333  
Hackensack, 487-8981  
Jersey City, 622-0600  
Newark, 622-0600  
Paterson, 379-5400  
Trenton, 394-7113  
Elsewhere in New Jersey, 800-242-6750

**NEW MEXICO**  
Albuquerque, 243-8641  
Elsewhere in New Mexico, 1-800-527-3880

**NEW YORK**  
Albany District (Eastern Upstate New York)  
Albany, 449-3120  
Poughkeepsie, 452-7800  
Elsewhere in Eastern Upstate New York, 1-800-342-3700

**Brooklyn District**  
Brooklyn, 596-3770  
Nassau, 294-3600  
Queens, 596-3770  
Suffolk, 724-5000  
Buffalo District (Western Upstate New York)  
Buffalo, 855-3955  
Rochester, 263-6770  
Syracuse, 425-8111  
Elsewhere in Western Upstate New York, 1-800-462-1560

**Manhattan District**  
Bronx, 732-0100  
Manhattan, 732-0100  
Rockland County, 352-8900  
Staten Island, 732-0100

**NEW YORK—Continued**

Westchester County:  
North (Peekskill Area), 739-9191  
South (Mt. Vernon, New Rochelle, White Plains—Yonkers Area), 212-732-0100

**NORTH CAROLINA**  
Charlotte, 372-7750  
Greensboro, 274-3711  
Joplin, 781-8500  
Kansas City, 474-0350  
St. Joseph, 364-3111  
St. Louis, 342-1040  
Springfield, 887-5000  
Elsewhere in North Carolina, 800-822-8800

**NORTH DAKOTA**  
Fargo, 293-0650  
Elsewhere in North Dakota, 800-342-4710

**OHIO**  
Cleveland District  
Akron, 253-1141  
Canton, 455-6781  
Cleveland, 522-3000  
Toledo, 255-3730  
Youngstown, 746-1811  
Elsewhere in Northern Ohio, 800-362-9050

**Cincinnati District**  
Cincinnati, 621-6281  
Columbus, 228-0520  
Dayton, 228-0557  
Elsewhere in Southern Ohio, 800-582-1700

**OKLAHOMA**  
Oklahoma City, 272-9831  
Tulsa, 583-5121  
Elsewhere in Oklahoma, 1-800-962-3456

**OREGON**  
Eugene, 485-8285  
Medford, 779-3375  
Portland, 221-3960  
Salem, 581-8720  
Elsewhere in Oregon, 800-452-1980

**PENNSYLVANIA**  
Allentown, 437-6966  
Bethlehem, 437-6966  
Erie, 453-5671  
Philadelphia, 574-9000  
Pittsburgh, 281-0112  
Elsewhere in area codes 215 and 717, call 1-800-462-4000

**Elsewhere in area codes 412 and 814, call 1-800-242-0250**

**RHODE ISLAND**  
Block Island, call operator and ask for Enterprise 1040  
Burrillville-Glocester, 568-3100  
Hope Valley, 539-2361  
Newport, 847-1040  
Providence, 274-1040  
Woonsocket-Little Compton, 624-6647  
Tiverton, 722-9245  
Elsewhere in Rhode Island, 800-452-9100

**WYOMING**  
Cheyenne, 635-4124  
Elsewhere in Wyoming, 1-800-525-6050

**DEAF/Hearing Impaired Taxpayers Who Have Access to TV—phone/Teletypewriter Equipment.**

**Hours of Operation**  
8:30 A.M. to 6:45 P.M. EST  
Indiana residents, 800-382-4059  
Elsewhere in contiguous U.S., 800-428-4732

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Schedules A & B—Itemized Deductions AND Interest and Dividend Income (Form 1040)

1978  
Name(s) as shown on Form 1040  
Your social security number

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

Medical and Dental Expenses (not paid by insurance or otherwise) (See page 15 of instructions.)

- 1 One-half (but not more than \$150) of insurance premiums you paid for medical care. (Be sure to include in line 10 below). ▶
- 2 Medicine and drugs . . . . . 1
- 3 Enter 1% of Form 1040, line 31 . . . . . 1
- 4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero . . . . . 1
- 5 Balance of insurance premiums for medical care not entered on line 1 . . . . . 1
- 6 Other medical and dental expenses:
  - a Doctors, dentists, nurses, etc. . . . . 1
  - b Hospitals . . . . . 1
  - c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶ . . . . . 1

Contributions (See page 17 of instructions.)

- 21 a Cash contributions for which you have receipts, cancelled checks or other written evidence . . . . . 1
- b Other cash contributions (show who you gave to and how much you gave) ▶ . . . . . 1

Casualty on theft loss(es) (See page 17 of instructions.)

- 22 Other than cash (see page 17 of instructions for required statement) . . . . . 1
- 23 Carryover from prior years . . . . . 1
- 24 Total contributions (add lines 21a through 23). Enter here and on line 35 . . . . . 1

Loss before insurance reimbursement

Insurance reimbursement

Subtract line 26 from line 25. If line 26 is more than line 25, enter zero . . . . . 1

Enter \$100 or amount on line 27, whichever is smaller . . . . . 1

Total casualty or theft loss(es) (subtract lines 28 from line 27). Enter here and on line 37 . . . . . 1

Miscellaneous Deductions (See page 17 of instructions.)

Union dues . . . . . 1

Other (itemize) ▶ . . . . . 1

Total miscellaneous deductions (add lines 30 and 31). Enter here and on line 38 . . . . . 1

Summary of Itemized Deductions (See page 18 of instructions.)

Total medical and dental—from line 10 . . . . . 1

Total interest—from line 20 . . . . . 1

Total casualty or theft loss(es)—from line 24 . . . . . 1

Total miscellaneous—from line 32 . . . . . 1

Total deductions (add lines 33 through 38) ▶ . . . . . 1

If you checked Form 1040, Filing Status box 1 or 4, enter \$1,600 . . . . . 1

If you checked Form 1040, Filing Status box 3, enter \$1,600 . . . . . 1

Subtract line 40 from line 39. Enter here and on Form 1040, line 33. (If line 40 is more than line 39, enter zero and see "You Must Itemize Deductions" on page 13 of the instructions) . . . . . 1

Total interest expense (add lines 18a through 19). Enter here and on line 35 . . . . . 1

Schedules A&B (Form 1040) 1978 Schedule B—Interest and Dividend Income Page 2

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side) Your social security number

Part I Interest Income

1 If you received more than \$400 in interest, complete Part I. Please see page 8 of the instructions to find out what interest to report. Then answer the questions in Part III, below. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, please see page 18 of the instructions.

Table with columns: Name of payer, Amount, Name of payer, Amount

Part II Dividend Income

3 If you received more than \$400 in gross dividends (including capital gain distributions) and other distributions on stock, complete Part II. Please see page 9 of the instructions. Write in the name of the corporation or other payor of the dividends and answer the questions in Part III, below. If you received dividends as a nominee for another, please see page 18 of the instructions.

Table with columns: Name of payer, Amount, Name of payer, Amount

Part III Foreign Accounts and Foreign Trusts

2 Total interest income. Enter here and on Form 1040, line 9.

Form with Yes/No columns and questions A and B regarding foreign accounts and trusts.

Part IV Capital Gain Distributions

4 Total of line 3.

Form with Yes/No columns and questions regarding capital gain distributions.

SCHEDULE D (Form 1040)

Capital Gains and Losses (Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on real property as a home or jewelry) Attach to Form 1040. See instructions for Schedule D (Form 1040).

1978

Part I Short-term Capital Gains and Losses—Assets Held One Year or Less

Table with columns: Kind of property, Date acquired, Date sold, Gross sales price less expenses, Cost or other basis, Capital gain or loss, Enter gain or loss

Part II Long-term Capital Gains and Losses—Assets Held More Than One Year

Table with columns: Capital gain distributions, Enter gain, Enter your share of net long-term gain or loss, Enter your share of net long-term gain from small business corporations, Net gain or loss, Long-term capital loss carryover, Net long-term gain or loss, Capital loss carryovers

Part III Computation of Capital Gain Deduction

Table with columns: Combine lines 5 and 13, Enter line 13, Enter line 11, Enter line 15 or 17, Enter 60% of amount, Subtract line 18, Enter 50% of amount, Add line 19, Subtract line 22

Part IV Computation of Capital Loss Deduction

24 If line 14 shows a loss—
(a) Enter one of the following amounts:
(1) 50% of net gain, enter 50% of line 14.
(2) 50% of net gain, enter line 14, or
(3) 50% of net gain, enter line 14, or
(4) 50% of net gain, enter line 14, or
(5) 50% of net gain, enter line 14, or
(6) 50% of net gain, enter line 14, or
(7) 50% of net gain, enter line 14, or
(8) 50% of net gain, enter line 14, or
(9) 50% of net gain, enter line 14, or
(10) 50% of net gain, enter line 14, or
(11) 50% of net gain, enter line 14, or
(12) 50% of net gain, enter line 14, or
(13) 50% of net gain, enter line 14, or
(14) 50% of net gain, enter line 14, or
(15) 50% of net gain, enter line 14, or
(16) 50% of net gain, enter line 14, or
(17) 50% of net gain, enter line 14, or
(18) 50% of net gain, enter line 14, or
(19) 50% of net gain, enter line 14, or
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(25) 50% of net gain, enter line 14, or
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(30) 50% of net gain, enter line 14, or
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(95) 50% of net gain, enter line 14, or
(96) 50% of net gain, enter line 14, or
(97) 50% of net gain, enter line 14, or
(98) 50% of net gain, enter line 14, or
(99) 50% of net gain, enter line 14, or
(100) 50% of net gain, enter line 14, or

Part V Computation of Alternative Tax

25 Enter amount from Schedule TC (Form 1040), Part I, line 3.
26 Subtract line 22 from line 15 (or Form 4798, line 15 from line 7) and enter here.
27 Subtract line 26 from line 25 (if line 26 is more than line 25, do not complete the rest of this part).

Note: If line 15 is not more than \$50,000 (\$25,000, if married, filing separately), skip lines 28 through 31, and enter zero on line 32.

28 Divide line 26 by line 15. Multiply the result by \$50,000 (\$25,000, if married, filing separately), and enter here.

29 Add lines 27 and 28.

30 Tax on amount on line 25 (use Tax Rate Schedule in instructions).

31 Tax on amount on line 29 (use Tax Rate Schedule in instructions).

32 Subtract line 31 from line 30.

33 Tax on amount on line 27 (use Tax Rate Schedule in instructions).

34 Enter 25% of line 15 but not more than \$17,500 (\$6,250, if married filing separately).

35 Alternative Tax—add lines 32, 33, and 34. If less than the tax figured on the amount on Schedule TC (Form 1040), Part I, line 3, enter this alternative tax on Schedule TC (Form 1040), Part I, line 4. Also check the Schedule D box on Schedule TC (Form 1040), Part I, line 4.

Part VI Computation of Post-1969 Capital Loss Carryovers from 1978 to 1979

Section A—Short-term Capital Loss Carryover

36 Enter loss shown on line 5, if none enter zero and skip lines 37 through 41—then go to line 42.
37 Enter gain shown on line 13. If that line is blank or shows a loss, enter zero.
38 Reduce any loss on line 36 to the extent of any gain on line 37.
39 Enter amount shown on line 24b.
40 Enter smaller of line 38 or 39.

41 Subtract line 40 from line 38.

Note: The amount on line 41 is the part of your short-term capital loss carryover from 1978 to 1979 that is attributable to years beginning after 1969.

Section B—Long-term Capital Loss Carryover

42 Subtract line 40 from line 39 (Note: If you skipped lines 37 through 41, enter amount from line 24b).
43 Enter loss from line 13, if none, enter zero and skip lines 44 through 47.
44 Enter gain shown on line 5. If that line is blank or shows a loss, enter a zero.
45 Reduce any loss on line 43 to the extent of any gain on line 44.
46 Multiply amount on line 42 by 2.

47 Subtract line 46 from line 45.

Note: The amount on line 47 is the part of your long-term capital loss carryover from 1978 to 1979 that is attributable to years beginning after 1969.

SCHEDULE E (Form 1040) Supplemental Income Schedule

Department of the Treasury Internal Revenue Service

Name(s) as shown on Form 1040

Your social security number

Part I Pension and Annuity Income

1 Name of payer
2 Did your employer contribute part of the cost?
3 Amount received this year
4 Amount excludable this year
5 Taxable portion (subtract line 4 from line 3)

Part II Rent and Royalty Income

6 Totals
7 Net rental income or (loss) (from Form 4831)
8 Net rental profit or (loss) (from Form 4835)
9 Net term rental profit or (loss) (from Form 4835)

Part III Income or Losses from—

Table with columns for (a) Kind and location of property, (b) Total amount of rents, (c) Total amount of royalties, (d) Total amount of net income or (loss), (e) Total amount of net profit or (loss), (f) Net income or (loss), (g) Net rental profit or (loss), (h) Net term rental profit or (loss), (i) Income.

Part IV Income or Losses from—

Table with columns for (a) Name, (b) Employer identification number, (c) Your share of loss from liquidation, (d) Loss, (e) Income.

Part V Schedule for Depreciation Claimed in Part II above

Table with columns for (a) Description of property, (b) Date acquired, (c) Cost or other basis, (d) Depreciation for this year.

SCHEDULE SE (Form 1040) Department of the Treasury Internal Revenue Service

Computation of Social Security Self-Employment Tax

1978

Each self-employed person must file a Schedule SE. Attach to Form 1040. See instructions for Form 1040.

If you had wages, including tips, of \$17,700 or more that were subject to social security or railroad retirement taxes, do not fill in this schedule (unless you are eligible for the Earned Income Credit). See instructions.

Important—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD) Social security number of self-employed person

If you have only farm income complete Parts I and III. If you have only nonfarm income complete Parts II and III. If you have both farm and nonfarm income complete Parts I, II, and III.

Part I Computation of Net Earnings from FARM Self-Employment You may elect to compute your net farm earnings using the REGULAR METHOD, line 3, or the FARM OPTIONAL METHOD, line 2. If your gross profits are (1) \$2,400 or less, or (2) more than \$2,400 and net profits are less than \$1,600. However, lines 1 and 2 must be completed even if you elect to use the FARM OPTIONAL METHOD.

Table with 4 columns (1a, 1b, 2, 3) and 4 rows (1, 2, 3, 4) for farm self-employment calculations.

Part II Computation of Net Earnings from NONFARM Self-Employment Schedule C, line 34. (Enter combined amount, if more than one business.)

Table with 18 rows (5a-18) for nonfarm self-employment calculations.

Part III Computation of Social Security Self-Employment Tax

12 Net earnings or (loss): a From farming (from line 4) b From nonfarm (from line 8), or line 11 if you elect to use the Nonfarm Optional Method.

13 Total net earnings or (loss) from self-employment reported on lines 12a and 12b. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule.)

14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1978 is:

15 a Total "FICA" wages (from Forms W-2) and "RRRA" compensation b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRA.

16 Balance (subtract line 15c from line 14).

17 Self-employment income—line 13 or 16, whichever is smaller.

18 Self-employment tax. (If line 17 is \$17,700, enter \$1,453.70; if less, multiply the amount on line 17 by .081.) Enter here and on Form 1040, line 45.

19 Total self-employment tax. (Add line 18 to line 17.)

20 Total self-employment tax. (Add line 19 to line 18.)

21 Total self-employment tax. (Add line 20 to line 19.)

22 Total self-employment tax. (Add line 21 to line 20.)

23 Total self-employment tax. (Add line 22 to line 21.)

SCHEDULE TC (Form 1040) Department of the Treasury Internal Revenue Service

1978

Tax Computation Schedule

Attach to Form 1040.

Name(s) as shown on Form 1040

Your social security number

Part I Computation of Tax for Taxpayers Who Cannot Use the Tax Tables

Use this part to figure your tax if: a You had more exemptions than were covered in the Tax Table for your filing status.

b Your income on Form 1040, line 34, is more than \$20,000 and you checked Filing Status Box 1, 3, or 4 on Form 1040.

c You figure your tax using the alternative tax computation on Form 1040, line 34, is more than \$40,000 and you checked Filing Status Box 2, 3, or 5 on Form 1040.

1 Enter the amount from Form 1040, line 34.

2 Multiply \$750 by the total number of exemptions claimed on Form 1040, line 7.

3 Taxable income. Subtract line 2 from line 1. (Figure your tax on this amount by using the Tax Rate Schedule or one of the other methods listed on line 4.)

4 Income Tax. Enter tax and check if from: a Tax Rate Schedule X, Y, or Z. b Schedule O. c Schedule G, or d Form 4726.

General Tax Credit 5 Multiply \$35 by the total number of exemptions claimed on Form 1040, line 7 (if you are married filing a separate return, skip lines 6 through 9 and enter the amount from line 5 on line 10).

6 Enter the amount from line 3, above.

7 Enter: a \$1,200 if you are married filing a joint return or a qualifying widow(er) b \$1,200 if you are single or an unmarried head of household

8 Subtract line 7 from line 6.

9 Enter 2% of line 8 (but do not enter more than \$180).

10 General tax credit. Enter the amount from line 5 or line 9, whichever is larger.

11 Tax. Subtract line 10 from line 4. (If \$0 or less, enter \$0.) Enter this amount on Form 1040, line 35.

Part II Computation for Certain Taxpayers Who Must Itemize Deductions

If you are included in one of the groups below, you must itemize. If you do not, you must use the standard deduction.

A. You are married filing a separate return and your spouse is also filing a separate return. You must itemize only if you have to itemize if your spouse must itemize only because he or she is described in A and enters earned income instead of itemized deductions on Schedule A, line 39, you must complete Part II before figuring your tax.

B. You are married filing a separate return and your spouse is also filing a separate return. You must itemize only if you have to itemize if your spouse must itemize only because he or she is described in B and enters earned income instead of itemized deductions on Schedule A, line 39, you must complete Part II before figuring your tax.

C. You file Form 4563 to exclude income from sources in U.S. Possessions. (Please see Form 4563, and Publication 570, Tax on Income from U.S. Possessions, for more details.)

D. You had dual status as a nonresident alien for part of 1978, and during the year you were a resident alien for part of the year. You must itemize only if you have to itemize if you were a resident or U.S. citizen for part of 1978, you were married to a U.S. resident or citizen and file a joint return reporting your combined worldwide income.

1 Enter the amount from Form 1040, line 31.

2 Enter the amount from Schedule A, line 40.

3 Enter the amount from Schedule A, line 39.

4 Subtract line 3 from line 2.

5 Add lines 1 and 4. Enter here and on Form 1040, line 34. (Leave Form 1040, line 33 blank. Disregard the instruction to subtract line 33 from line 32. Follow the rest of the instructions for Form 1040, line 34.)

Part III To be Completed by All Taxpayers

10 Enter below your total earned income from sources outside the U.S. including noncash remuneration. (See instructions 7, 8(d), 10(b), and 10(d)) Is part of the income (such as bonuses) attributable to services performed in past years or is performed for years other than this year? If "Yes," see instruction 10(b).

Do not report exempt income on your Form 1040, but enter all taxable income in the appropriate sections of that form. If you received all or part of your income in foreign currency, translate its exchange value into terms of U.S. dollars at the rates prevailing at the time you actually or constructively received the income. Do not report income shown in Part I, line 5, on this schedule.

Earned Income for Personal Services Rendered in Foreign Countries

- 11 Total wages, salaries, bonuses, commissions, etc., attributable to this year.
12 Pensions and annuities (see instruction 10(d)).
13 Allowable share of income for personal services rendered (see instructions 7 and 10(a)).
(a) In a business (including farming) or profession (attach Schedule C or F (Form 1040)).
(b) In a partnership (give name, address, and nature of income)
14 Noncash remuneration (market value of property or facilities furnished by employer—attach statement showing how determined):
(a) Home (lodging)
(b) Meals
(c) Car
(d) Other property or facilities (specify)

15 Other foreign earned income (specify)

- 16 Allowances, reimbursements or expenses paid on your behalf:
(a) Cost of living
(b) Diverseas differential
(c) Family
(d) Education
(e) Home leave
(f) Quarters
(g) For any other purpose (specify)

17 Total earned income from foreign sources (add lines 11 through 16(g)).

18 (a) Value of meals and lodging included in income above which are excludable under section 119.
(b) Net earned income from foreign sources (subtract line 18(a) from line 17).

19 Did you maintain a separate foreign residence for your family due to adverse living conditions at your tax home? If "Yes," give city and country of the separate foreign residence. Also show number of days during your tax year that you maintained a second household at that address.

20 List your tax home(s) during your tax year. Did you change your tax home at any time during your tax year? Note: If you answered "Yes" to either 19 or 20 above, see instructions 11, 15 and 17 before completing this form.

21 Did you reside in a camp located in a hardship area for the convenience of your employer? (See instruction 18 for a description of what is considered a camp) If "Yes," you may elect (a), (b), or (c) below. If "No," you may elect either (b) or (c) below.

- (a) You may exclude from gross income the amount of \$20,000 (prorated on a daily basis for days you resided in a camp). See Part V.
(b) You may claim the deduction for excess foreign living expenses. See Part IV.
(c) You may exempt from gross income up to \$15,000 (\$20,000 if an employee of a U.S. charitable organization). See Part VI

2555 1978 (Rev. March 1979)

Exemption of, or Deduction from, Income Earned Abroad

This Form is to be Used Only by United States Citizens and Resident Aliens

Name of taxpayer, Social security number, Foreign address (including Country), Your occupation

Name of employer, U.S. or Foreign, Employer's address, A U.S. charitable organization (section 501(c)(3)), A foreign entity, A U.S. company, Other (specify), Give the latest year for which you filed a U.S. income tax return, Service Center where filed, Enter prior years you claimed exemption for income earned abroad under section 911, Are you a U.S. citizen?, Check the status under which you claim exemption of, Bona fide residence, Physical presence, or deduction from income earned from services abroad, Failure to submit required information may result in disallowance of the claimed exemption or deduction.

Part I To be Completed for Bona Fide Residence Only

- 1. List the countries where you have resided and the dates of residence during your 1977 and 1978 tax years
2. Kind of living quarters in foreign country
3. Did any of your family live with you abroad during any part of the tax year?
4. (a) Have you made a statement to the authorities of the foreign country you claim bona fide residence in that you are not a resident of that country?
(b) Are you required to pay income tax to the country you claim bona fide residence in?
(c) If you made a statement to the authorities of the foreign country that you are not a resident, and the country holds you are not subject to its income tax, you do not qualify for this status. (See instruction 8(c))

Table with 5 columns: Date arrived in U.S., Number of days present in U.S., Date arrived in U.S., Number of days present in U.S., Amount earned in U.S. on business (attach statement showing computation), Number of days in U.S. on business (attach statement showing computation)

- 5. Complete the following for days present in the U.S. or its possessions during the tax year:
6. (a) State any contractual terms or other conditions relating to the length of your employment abroad
(b) State the type of visa you entered the foreign country under
(c) Did your visa contain any limitations as to the length of your stay or employment in a foreign country?
(d) Did you maintain a home in the U.S. while residing abroad? If "Yes," show address of your home, whether it was rented, and the names and relationships of the occupants

Part II To be Completed for Physical Presence Only

Table with 3 columns: Name of country (including U.S.), Date departed, Date arrived, Full date present in country, Number of days present in U.S. on business (attach statement showing computation), Amount earned in U.S. on business (attach statement showing computation)

- 7. The 18-month period the exemption for physical presence in foreign countries is based on is from through
8. Enter your principal country of employment during your tax year
9. Enter all travel abroad during the 18-month period the exemption is based on, except travel between foreign countries that did not involve travel on or over international waters for 24 hours or more if the last entry is an arrival in a foreign country during the 18-month period. If there was no travel on or over international waters for 24 hours or more during the period, write in Schedule that you were physically present in a foreign country or countries during the entire 18-month period.

Part V To Be Completed for Exclusion of Income by Taxpayers Who Reside in Camps Located in a Hardship Area (See instruction 18)

Table with 4 columns: Name of hardship area, Date arrived, Date departed, Full days you resided in hardship area, Number of days you resided in hardship area that area qualified. Includes instructions 44-52.

Part VI To Be Completed by Taxpayers Claiming Exemption of Income Earned Abroad (See instruction 19)

Table with 2 columns: Description of exemption, Amount. Includes instructions 53-70.

If you and your spouse file a joint return and you both complete Part VI, use combined amounts on lines 57 through 67 on one of the forms. Use tax rates Schedule X-1, or 1, or 2, or if applicable, alternative tax from Schedule D (Form 1040), or maximum tax from Form 4726.

Part IV To Be Completed by Taxpayers Claiming the Deduction for Excess Foreign Living Expenses (See instruction 12)

Table with 4 columns: Name of dependent child, Age, Address including country of school attended, Scheduling Expenses Claimed. Includes instruction 22.

Part V Qualified Home Leave Transportation Expense (See instruction 13)

Table with 2 columns: Name of hardship area, Date tax home was established. Includes instruction 23.

Part VI Qualified Housing Expenses (See instruction 16)

Table with 2 columns: Description of expense, Amount. Includes instructions 30-33.

Part VII Summary of Excess Foreign Living Expenses

Table with 2 columns: Description of expense, Amount. Includes instructions 36-42.

Note: If you claim this deduction, report your earned income from line 18(b) on Form 1040 to the extent received this year.



**3468** Form Department of the Treasury Internal Revenue Service

**Computation of Investment Credit**

To be Used ONLY for Tax Year Ending After 9/30/78

Name \_\_\_\_\_ Identifying number \_\_\_\_\_

**1** Use the format below to list qualified investment in new and used property acquired or constructed or placed in service during the tax year. Also list qualified progress expenditures made during the 1978 tax year and qualified progress expenditures made in 1974, 1975, 1976, and 1977 if you made the proper election prescribed in section 46(f)(6) for those tax years. If progress expenditure property is placed in service during the tax year, do not list qualified progress expenditures for this property. See instruction for line 1.

**2** If you are claiming 100% investment credit on certain ships, check this block . See instruction K for details.

**Note:** Include your share of investment in property made by a partnership, estate, trust, small business corporation, or lessor.

Table with 4 columns: Line, Type of property, Life years, Applicable percentage. Rows for New property (a-f) and Used property (g-h).

**3** 10% of line 2

**4** 7% (4% for public utility property) of certain property (see instructions M and N)

**S** Corporations electing the additional investment credit for contributions to Employee Stock Ownership Plans—Attach election statement (see instruction I and instruction for line S)

**(e)** Additional 1% credit—Enter 1% of line 2

**(b)** Additional credit (not more than 5%)—Enter allowable percentage times adjusted line 2 (attach schedule)

**6** Carryback and carryover of unused credits—Attach computation (see instruction F)

**7** Tentative investment credit—Add lines 3 through 6

**8** (a) Individuals—Enter amount from Form 1040, line 37, page 2

**(b)** Estates and trusts—Enter amount from Form 1041, line 27 or 28, page 1

**(c)** Corporations—Enter amount from Schedule J (Form 1120), line 9, page 3

**9** (a) Credit for the elderly (individuals only)

**(b)** Foreign tax credit

**(c)** Tax on lump sum distributions (see instruction for line 9(c))

**(d)** Possession tax credit (corporations only)

**(e)** Section 72(m)(5) penalty tax (individuals only)

**10** Total—Add lines 9(a) through (e)

**11** Subtract line 10 from line 8

**12** (a) Enter smaller of line 11 or \$25,000. See instruction M for special limits (Married persons filing separately, controlled corporate groups, estates, and trusts, see instruction for line 12)

**(b)** If line 11 is more than line 12(a) and your tax year ends in 1978, enter 50% of the excess (if your tax year ends in 1979, enter 60% of the excess) (Public utilities, railroads, and airlines, see instruction J)

**13** Total—Add lines 12(a) and (b)

**14** Enter smaller of line 7 or line 13

**15** Subtract line 14 from line 11

**16** Enter energy property credit from line 3 of Schedule B (Form 3468)

**17** Enter smaller of line 15 or line 16 (if there is no entry on line 16, enter zero)

**18** Total Investment Credit—Add lines 14 and 17. Enter here and on Form 1040, line 41, Schedule J (Form 1120), line 10(b), page 3, or the appropriate line on other returns.

**Schedule A** If any part of your investment in line 1 or 4 above was made by a partnership, estate, trust, small business corporation, or lessor, complete the following statement and identify property qualifying for the 7% or 10% investment credit.

Table with 4 columns: Name, Address, Progress expenditures, Property (New/Used), Life years.

If property is disposed of prior to the life years used in figuring the investment credit, see instruction E.

**SCHEDULE 8** (Form 3468) (November 1978) Department of the Treasury Internal Revenue Service

**Computation of Business Energy Investment Credit**

To be Used ONLY for Tax Year Ending After 9/30/78

Name \_\_\_\_\_ Identifying number \_\_\_\_\_

**Note:** All filers are to attach a schedule showing the computation of total basis and total qualified investment for each category (lines 1(a) through 1(e) and line 4) of energy property. See instructions.

**Part I** Nonrefundable Energy Credit

**1** Enter total amounts from attached schedule(s) for each category of energy property below.

**(a)** Alternative energy property

**(b)** Specially defined energy property

**(c)** Recycling equipment

**(d)** Shale oil equipment

**(e)** Equipment for producing natural gas from geopressured brine

**2** Add lines 1(a) through 1(e), columns (a) and (b)

**Part II** Refundable Energy Credit

**4** Enter total amounts for solar and wind energy property from attached schedule.

**5** Refundable energy credit—Enter 10% of line 4, column (b), here and on the appropriate line of Form 1040, Form 1120, and other returns as explained in the instruction for line 5.

**Part III** If Any Part of Your Investment in Parts I and II Above was Made by a Partnership, Estate, Trust, Small Business Corporation, or Lessor, Complete the Following Statement:

(Under "Category," indicate which line applies—1(a), (b), (c), (d), (e) or line 4.)

Table with 5 columns: Name, Address, Category, Life years, Basis.

**Highlights of the Energy Act of 1978**

(References are to the Internal Revenue Code)

**Refundable Energy Credit**

**(a)** The Act provides for a refundable energy credit (i.e., the credit can exceed the taxpayer's wind energy property acquired or constructed after September 30, 1978.

**(b)** The credit is equal to 10% of the qualified investment in solar or wind energy property (other than solar and wind energy property constructed after September 30, 1978).

**(c)** The credit is computed in Part II of Schedule B (Form 3468) and is then entered on the appropriate line of Form 1040, Form 1120, etc., as indicated in the instruction for line 5.

**Nonrefundable Energy Credit**

**(a)** The Act provides for a nonrefundable energy credit for investment in energy property (other than solar and wind energy property) acquired or constructed after September 30, 1978.

**(b)** The credit is equal to 10% of the qualified investment in energy property

as defined in sections 48(f)(3) and 48(f)(5) through (8). It is limited to 100% of the ability specified in section 46(a)(4) reduced by the allowable credit for regular investment credit property. The credit is computed in Part I of Schedule B (Form 3468) to determine the allowable credit for the year (see instruction for line 3).

**Energy Credit is in Addition to Regular Investment Credit**

Generally, the refundable or nonrefundable energy credit is in addition to and not instead of the regular 10% investment credit to the extent that the energy property also qualifies as regular investment credit property under the law. The property must qualify as regular investment credit property without regard to the special energy credit provisions contained in section 48(f)(3) for energy property which is considered under existing law to be a structural component of a building would not qualify as regular investment credit property because of the structural component exception of section 48(f)(1)(B). Accordingly, such solar or wind energy property would qualify for the refundable

**Who Must File**—Any individual, estate, trust, corporation, or organization (including exempt organizations) if the energy property is used predominantly in an unrelated trade or business, the investment credit is claimed on the refundable or nonrefundable energy credit must attach Schedule B (Form 3468) to its income tax return.

**Energy Property Defined**—Energy property means property which is: (1) solar or wind energy property, (2) solar or wind energy property, (3) specially defined energy property.

(Continued on page 2)

puted for energy property acquired or constructed after September 30, 1978, and for the tax year ending after September 30, 1978. Basis and qualified investment are computed for qualified progress expenditures incurred after September 30, 1978.

A separate schedule showing the computation of the energy credit is required for each category of property must be attached. The schedule must contain all items of information as shown in the Sample Computation on Schedule located at the end of this instruction. Do not include about items within each category of property.

If any part of your investment was made by a partnership, estate, trust, or other entity, you must file Form 3468-B to complete Part III of Schedule B (Form 3468).

If qualified progress expenditures are involved, see section 46(d)(1) through (7) and the instructions for Form 3468-B concerning qualified progress expenditures.

**Line 3.—**  
 1978 Calendar and Fiscal Year Taxpayers (1978 Form 3468).—These taxpayers may claim the nonrefundable energy credit by entering the amount from line 3 of Form 3468-B on line 3 of Form 3468 and completing Form 3468 as applicable.

1977 Fiscal Year Taxpayers With Tax Years Ending After September 30, 1978 (1977 Form 3468).—These taxpayers may claim the nonrefundable energy credit as follows:

- (1) Computation to determine the credit.—
- (a) Enter the amount from line 11 of the 1977 Form 3468.
- (b) Enter the smaller of line 7 or line 13 of the 1977 Form 3468.
- (c) Tax liability limitation—Subtract line (b) from line (a).
- (d) Allowable credit—Enter the smaller of line 7 or line 13 of Schedule B (Form 3468).

(2) Enter the amount from (d) above in the margin to the right of line 14 of the 1977 Form 3468 and identify it as "Energy Credit."

**Specific Instructions**

Lines 1(e) through 1(i) and Line 4.—Enter the total basis and total qualified investment for each category of property on lines 1(e) through 1(i) and line 4. See sections 46(c) and 46(b). Basis and qualified investment are com-

puted for energy property acquired or constructed after September 30, 1978, and for the tax year ending after September 30, 1978. Basis and qualified investment are computed for qualified progress expenditures incurred after September 30, 1978.

**Line 5.—**Individuals, trusts, corporations, and other organizations (including exempt organizations) in the unrelated trade or business the income of which is subject to tax under section 511 are to claim the refundable energy credit on the line referenced below and write in the amount of the energy credit and the words "refundable energy credit."

- (1) 1977 Form 1040, line 62, page 2;
- (2) 1977 Form 1041, line 37, page 1;
- (3) 1977 Form 1120, line 32, page 2;
- (4) 1977 Form 1120F, line 6, page 1;
- (5) 1977 Form 990-C, line 34, page 1;
- (6) 1977 Form 990-T, line 21, page 1;
- (7) 1977 Form 990-T, line 21, page 1;
- (8) 1978 Form 1120M, line 22, page 1;
- (9) 1978 Form 1120M, line 20, page 1;
- (10) 1978 Form 990-C, line 32, page 1;
- (11) 1978 Form 990-T, line 21, page 1;
- (12) 1978 Form 990-T, line 21, page 1;
- (13) 1978 Form 1120M, line 22, page 1;
- (14) 1978 Form 1120M, line 20, page 1;

If you have filed your income tax return without claiming a refundable or nonrefundable energy credit that you are entitled to, you should file Form 1040X or Form 990X with the amended income tax return, whichever applies.

As this schedule is printed, business energy property regulations are being prepared by the Internal Revenue Service. When these regulations are final, they will be published in the Internal Revenue Bulletin and the Federal Register. The Service is also revising Publication 572, Tax Information on Investment Credit, to reflect the new business energy investment credit. For the latest information, see the Regulations or Publication 572 when they are published for more detailed information on the business energy investment credit.

**Sample Computation Schedule**

Line (1)	Description Of Asset Within Each Category of Properties (2)	Life years (3)	Basis (4)	Applicable percentage (5)	Qualified investment (column 4 x column 5) (6)
(a)		3 or more but less than 5		33 1/3%	
(b)		5 or more but less than 7		66%	
(c)		7 or more		100	
(d)		1978 qualified progress expenditures		80	
(e)		1977 qualified progress expenditures*		60	

Total—Add lines (a) through (e), columns 4 and 6.  
 \*Applies only to years ending 10-31-78 and 11-30-78.

**4625** Computation of Minimum Tax—Individuals

Form 1040 Attach to Form 1040 (Please see instructions on back)

1978

Your social security number

**1 Tax Preference Items.**

File this form if the total of tax preference items (line 2) is more than \$10,000 (\$5,000 if married filing separately) even though you owe no minimum tax. OR if you have any minimum tax liability deferred from a previous taxable year until this year. If this is a short-period return, see instructions for the Internal Revenue Manual, Section 1040-100, "Tax Preference Items in Certain Cases" in instructions.

(a) Adjusted itemized deductions.

(b) Accelerated depreciation on real property.

(1) Low income rental housing under section 167(k).

(2) Other real property.

(c) Accelerated depreciation on personal property subject to a lease.

(d) Amortization of certified pollution control facilities.

(e) Amortization of railroad rolling stock.

(f) Amortization of on-the-job training facilities.

(g) Amortization of child care facilities.

(h) Reservations for losses on bad debts of financial institutions.

(i) Stock options.

(j) Depreciation.

(k) Capital gains.

(l) Intangible drilling costs.

2 Total tax preference items. Add lines 1(e) through 1(l).

3 Amount from Form 1040, line 47\*.

4 Tax from recomputing prior-year investment credit.

5 Tax on premature redemption of Individual Retirement Bonds (s).

6 Tax on redemption of prior-year Work Incentive (WIN) credit.

7 Add lines 3 through 6.

8 Enter the larger of: (a) one-half of the amount on line 7, or (b) \$10,000 (if married filing separately).

9 Subtract line 8 from line 2 (if line 8 is more than line 2, enter zero).

10 Multiply amount on line 9 by 15% and enter here.

11 Enter any 1978 net operating loss carryover to 1979 (attach statement showing computation).

12 Multiply amount on line 11 by 15% and enter here.

13 Defered minimum tax. Enter the smaller of amount on line 10 or line 12.

14 Minimum Tax. Subtract line 13 from line 10.

15 Enter minimum tax deferred from previous year(s) until this year (attach statement showing computation).

16 Total minimum tax. Add lines 14 and 15.

17 Excess tax credits. See instructions for line 17 before completing this section. If Form 1040, line 47 is more than zero, this section will not apply; skip lines 17(a) through 18 and enter the amount from line 16 on line 19.

(a) Credit for the elderly.

(b) Credit for political contributions.

(c) Credit for child care expenses.

(d) Residential energy credits.

18 Add lines 17(a) through 17(d).

19 Subtract line 18 from line 16. Enter here and on Form 1040, line 49.

\*Do not include any tax imposed under sec. 402(e) (ordinary income portion of lump sum distributions) or any partial tax under sec. 667 (accumulation distribution by trusts), or any penalty tax under sec. 7206(b).



Section B.—Complete if You are Married Filing a Separate Return and Losses are Shown in Lines 2 AND 6b of Part 1

Table with 26 rows and 2 columns. Row 1: 37. Row 2: 38. Row 3: 39. Row 4: 40. Row 5: 41. Row 6: 42. Row 7: 43. Row 8: 44. Row 9: 45. Row 10: 1. Row 11: 2. Row 12: 3. Row 13: 4. Row 14: 5. Row 15: 6. Row 16: 7. Row 17: 8. Row 18: 9. Row 19: 10. Row 20: 11. Row 21: 12. Row 22: 13. Row 23: 14. Row 24: 15. Row 25: 16. Row 26: 17.

Part I—Pre-1970 and Post-1969 Carryovers from 1978 to 1979 (Complete this part if the amount on Part 1, line 35 is larger than the loss on Part 1, line 36.)

Table with 26 rows and 2 columns. Row 1: 1. Row 2: 2. Row 3: 3. Row 4: 4. Row 5: 5. Row 6: 6. Row 7: 7. Row 8: 8. Row 9: 9. Row 10: 10. Row 11: 11. Row 12: 12. Row 13: 13. Row 14: 14. Row 15: 15. Row 16: 16. Row 17: 17. Row 18: 18. Row 19: 19. Row 20: 20. Row 21: 21. Row 22: 22. Row 23: 23. Row 24: 24. Row 25: 25. Row 26: 26.

A. Who Should File.—Use this form only if you have a pre-1970 capital loss carryover to 1978 from 1977 Form 4788, Part II, line 17, or 23, if so, first fill in your 1978 Schedule D (Form 1040), lines 1 through 13 to report capital gains and losses for the current year, and any post-1969 figure your capital loss carryover from 1978 to 1979 for pre-1970 losses or a combination of pre-1970 and post-1969 losses.

C. Part 1, Line 30 or 45.—If there are a loss and a gain on the lines mentioned in the instructions for Part 1, line 30 or 45, enter the loss reduced by the amount of the gain. If the gain is more than the loss enter zero. If there is a loss and no gain, just enter the loss.

Energy Credits  
Attach to Form 1040.

1978

Name(s) as shown on Form 1040 Your social security number

Residential Energy Credit Computation

Energy Conservation Expenditures.—For calendar year 1978 filers, energy conservation property must have been installed after April 19, 1977 and before January 1, 1979. For these expenditures to qualify for the credit, your principal residence must have been substantially completed before April 20, 1977.

Table with 2 columns: (a) Description of item, (b) Amount. Rows 1-3: Insulation, Storm (or thermal) windows or doors, Caulking or weatherstripping, Other (specify). Row 4: Total (add amounts on line 1).

Renewable Energy Source Expenditures.—For calendar year 1978 filers, renewable energy source property generally must have been installed after April 19, 1977 and before January 1, 1979.

Table with 2 columns: (a) Description of item, (b) Amount. Rows 4-9: Solar, Geothermal, Wind, Total (add amounts on line 4), Enter 20% of line 5, Enter 10% of line 5, Total (add lines 3, 6, and 7).

Residential energy credit.—Enter the smaller of line 8 or line 9c here and on Form 1040, line 45.

Instructions

A. Who May Claim the Credit.—Calendar year filers must file Form 5695 to claim a credit for energy saving property installed after April 19, 1977 and before January 1, 1979. Even if you installed an item in 1977 on your 1978 return, do not file an amended return for 1977. Taxpayers with fiscal years beginning in 1977 and ending in 1978 may not claim a credit for energy saving property installed after April 19, 1977 and before January 1, 1979. 1978-79 filers may claim the credit by taking into account the period beginning April 20, 1977 and ending on the last day of the tax year.

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# 1978

Statistics  
of Income

# Individual Income Tax Returns

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