This report annually contains data on sources of income, adjusted gross income, exemptions, total deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and tax payments. 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, form of deduction, and tax rates. A historical summary is provided in each issue.

Publication 79 (11-76)
Price $3.60

Stock No. 048-004-01384-3

Library of Congress Card No. 61-37567

Suggested citation

Internal Revenue Service
Statistics of Income—1973, Individual Income Tax Returns
Washington, D.C. 1976

Statistics of Income publications are for sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402

Other recent Publications for sale

Individual Income Tax Returns, 1973, Preliminary (28 pp., 65¢)
Individual Income Tax Returns, 1972 (345 pp., $6.15)
ZIP Code Area Data, Individual Income Tax Returns, 1969 (131 pp., $1.25)
Business Income Tax Returns, 1973, Preliminary (33 pp., 70¢)
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Sales of Capital Assets Reported on Individual Income Tax Returns, 1973
Business Income Tax Returns, 1973
Corporation Income Tax Returns, 1972
Fiduciary Income Tax Returns, 1974
Returns of Private Foundations Exempt from Income Tax, 1974
International Income and Taxes, Domestic International Sales Corporation Returns, 1972 and 1973
International Income and Taxes, Foreign Tax Credit on Corporation Returns, 1968-1972
International Income and Taxes, U.S. Corporations and Their Controlled Foreign Corporations, 1968 and 1972
Business Income Tax Returns, 1974, Preliminary

STATISTICS OF INCOME 1973

INDIVIDUAL INCOME TAX RETURNS

OF INCOME 1973

INDIVIDUAL INCOME TAX RETURNS

Section

1 Returns Filed and Sources of Income

2 Deductions and Exemptions

3 Tax Computation and Tax Rates

4 Age 65 or Over; Retirement Income Credit

5 State and Regional Data

6 Classifications and Terms

7 Sources, Sample, and Limitations of the Data

8 Historical Summary

9 Forms and Instructions

10 Index

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Internal Revenue Service

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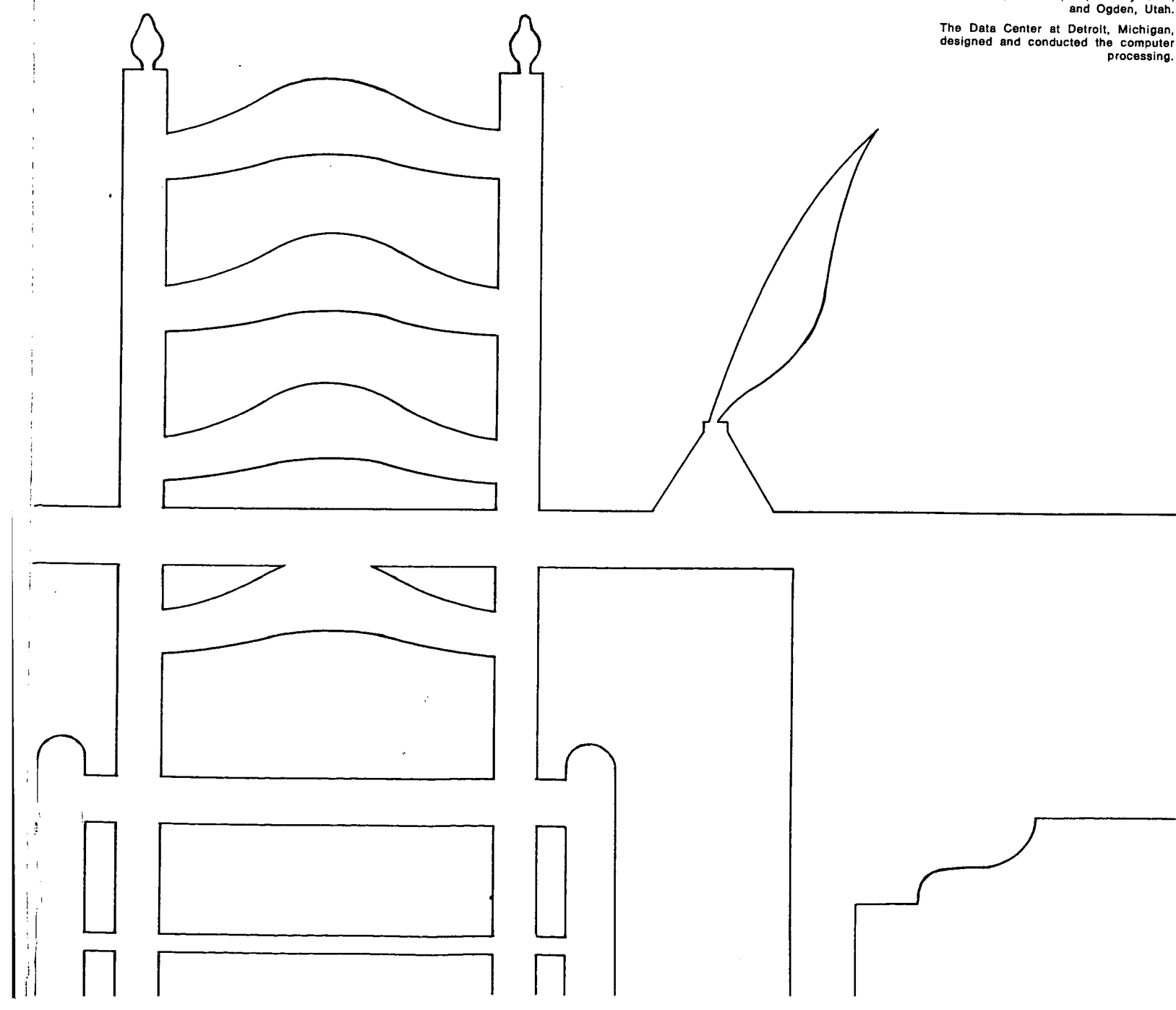
This report was prepared in the Statistics of Income Branch by the Individual Income Statistics Staff under the direction of Jack Blacksin

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

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



Letter of Transmittal

Treasury Department,
Office of the Commissioner of Internal Revenue,
Washington, D.C., October 18, 1976.

Honorable William E. Simon,
Secretary of the Treasury.

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared for publication the complete report, *Statistics of Income—1973, Individual Income Tax Returns.* This report, based on a sample drawn from the 80.7 million returns filed during calendar year 1974, presents estimates of taxpayers' income, exemptions, deductions, and tax. In addition, information is provided on such subjects as investment interest expense, income averaging methods, computation of income tax, and retirement income credit. Also included in this report are data on the various types of itemized deductions. Major classifiers used throughout are size of adjusted gross income, State of residence, and marital status of taxpayers.

Donald C. Alexander

Commissioner of Internal Revenue.

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Introduction

The data presented in this report are estimates based on a stratified sample of individual income tax returns, selected before audit, and represent coverage of the 80.7 million Forms 1040 and 1040A filed by the Nation's taxpayers for income year 1973. Coverage of returns below the income levels described under "Requirements for Filing" was generally limited to persons filing for a refund of income tax withheld or for self-employment tax purposes.

The Internal Revenue Code of 1954, as amended, provided the legal basis for tax activity detailed in this report. There were no major tax law changes for 1973 that substantially affected the comparability of the data in this report with data for prior years.

Requirements for Filing

Prior to 1970, the general rule was that a taxpayer with $600 or more in gross income (defined as all income received in the form of money, property, and services, that was not, by law, expressly exempt from tax) had to file a return. For each of tax years 1970, 1971, and 1972, the income levels at which a return had to be filed were raised. For 1973, as for the previous year, a return had to be filed by:

(a) a single person with gross income of at least $2,050,

(b) a married couple (or a single person age 65 or older) with gross income of at least $2,800,

(c) a married couple with one spouse age 65 or older and with a combined gross income of at least $3,550,

(d) a married couple with both spouses age 65 or older and with a combined gross income of at least $4,300,

(e) a married person (regardless of age) whose spouse was filing a separate return (e.g., to obtain a refund of income tax withheld), if that married person had a gross income of $750 or more.

In addition, children claimed as dependents on their parents' returns had to file if they had gross income of $750 or more and received any unearned income (such as dividends, interest, capital gains) and self-employed persons with "self-employment income" of $400 or more had to file in order to pay self-employment tax.

Section 1

Returns Filed and Sources Of Income

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Highlights of 1973

Adjusted gross income and salaries and wages (the largest component of adjusted gross income) increased by more than 10 percent over 1972 while interest income increased over 17 percent. There was a decrease of over 2 percent in net gain (less loss) from sales of capital assets for 1973 after a 29 percent increase for 1972. The general decline in the number of low-income returns continued (as shown in chart 1B), while the number of returns filed by persons age 65 or over increased for the second straight year (see section 4 for further information about these returns).

These statistics, as well as others in this report, reflect both economic changes during 1973 and the continued effects of tax law changes contained in the Tax Reform Act of 1969 and the Revenue Act of 1971. Major characteristics of returns filed for 1973 compared to 1972 are summarized in tables 1A and 1B and chart 1A.

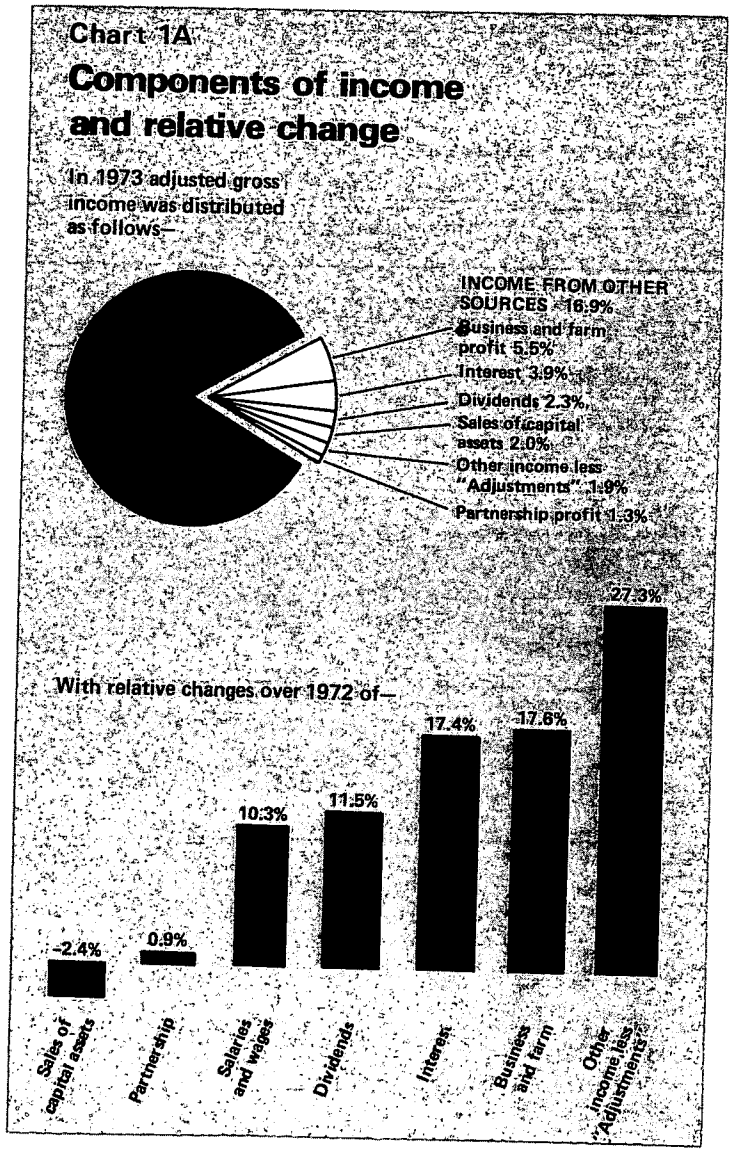

Table 1A.—Sources of Income and Selected Tax Items, 1972 and 1973

[All figures are estimates based on samples—number of returns are in thousands, money amounts are in millions]

Item	1972	1973	Increase or decrease (−), 1973 over 1972
	(1)	(2)	(3)
Number of returns, total	**77,573**	**80,693**	**3,120**
Taxable	60,869	64,267	3,398
Nontaxable	16,704	16,425	−278
Adjusted gross income (less deficit)	745,975	827,148	81,174
Sources of income:			
Salaries and wages (gross)	622,599	687,179	64,580
Business or profession net profit less net loss	34,453	38,102	3,650
Farm net profit less net loss	4,106	7,228	3,121
Partnership net profit less net loss	11,058	11,160	101
Small business corporation net profit less net loss	2,112	2,136	24
Sales of capital assets net gain less net loss	17,075	16,671	−404
Dividends in adjusted gross income	16,794	18,734	1,940
Interest received	27,400	32,174	4,774
Rent net income less net loss	2,989	3,763	774
Royalty net income less net loss	911	1,160	248
Estates and trusts net income less net loss	1,823	2,019	195
All other sources (net)[1]	14,218	17,488	3,270
Statutory adjustments[2]	9,565	10,665	1,100
Taxable income	447,633	511,929	64,297
Total credits	1,083	1,493	411
Income tax after credits	93,360	107,901	14,542
Additional tax for tax preferences	216	182	−34
Total income tax	93,576	108,084	14,508
Self-employment tax	2,330	3,011	681
Total tax liability[3]	95,949	111,175	15,226

[1]Comprises income from pensions and annuities (taxable portion), gains and losses from sales of property other than capital assets, State income tax refunds, alimony, and other income or loss.
[2]Comprises sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employed retirement deduction.
[3]The sum of total income tax, self-employment tax, social security taxes on tip income, tax from recomputing prior-year investment credit, and tax from recomputing prior-year Work Incentive (WIN) credit.
NOTE: Detail may not add to total because of rounding.

Table 1B.—Number of Returns by Marital Status and Size of Adjusted Gross Income, 1972 and 1973

[All figures are estimates based on samples—data are in thousands]

Size of adjusted gross income and marital status	1972	1973	Change, 1972 to 1973
	(1)	(2)	(3)
All adjusted gross income classes[1]	**77,573**	**80,693**	**3,120**
Joint returns of husbands and wives	43,098	43,645	547
Separate returns of husbands and wives	2,403	2,339	−64
Returns of heads of households	3,994	4,532	538
Returns of surviving spouses	241	182	−60
Returns of single persons	27,837	29,995	2,158
Under $5,000, total[1]	**26,963**	**27,038**	**74**
Joint returns of husbands and wives	5,763	5,019	−745
Separate returns of husbands and wives	1,293	1,153	−139
Returns of heads of households	1,510	1,607	98
Returns of surviving spouses	131	100	−31
Returns of single persons	18,267	19,158	892
$5,000 under $10,000, total	**21,176**	**20,582**	**−594**
Joint returns of husbands and wives	11,690	10,251	−1,439
Separate returns of husbands and wives	819	836	17
Returns of heads of households	1,790	2,023	233
Returns of surviving spouses	66	38	−28
Returns of single persons	6,812	7,435	623
$10,000 under $15,000, total	**15,364**	**15,804**	**440**
Joint returns of husbands and wives	12,629	12,450	−179
Separate returns of husbands and wives	224	265	42
Returns of heads of households	505	661	156
Returns of surviving spouses	28	19	−9
Returns of single persons	1,978	2,409	431
$15,000 or more, total	**14,089**	**17,269**	**3,200**
Joint returns of husbands and wives	13,016	15,926	2,910
Separate returns of husbands and wives	68	85	17
Returns of heads of households	189	241	52
Returns of surviving spouses	16	25	8
Returns of single persons	780	993	213

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

Gains and Losses from Rents

For the first time since 1967, detailed data on the computation of rent net income or loss are shown. Table 1C presents the data for returns with rent net income or loss, classified by size of adjusted gross income, including information on depreciation and other expenses related to the rented property which were deductible from gross rents.

Alimony

Table 1D provides summary information on returns classified by size of adjusted gross income for taxpayers reporting alimony received and for taxpayers taking an itemized deduction for alimony paid. This is the first time data for both alimony paid and alimony received have been shown in the same report; alimony received was shown as a specific income source in the 1971 report and alimony paid as a specific deduction from income in the 1960 report.

Table 1C.—Gains and Losses From Rents, by Size of Adjusted Gross Income

[All figures are estimates based on samples—data are in thousands]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total gross rents	Depreciation	Other expenses	Rent net income, or loss
	(1)	(2)	(3)	(4)	(5)	(6)
Returns with rental transactions, total	6,478	105,072,572	27,889,302	6,706,257	17,420,022	3,763,026
Returns with rent net gain, by size of adjusted gross income:						
Total	3,801	60,296,917	19,220,980	3,321,176	8,685,478	7,214,326
Under $5,000	923	2,070,192	3,062,312	472,936	1,533,770	1,055,606
$5,000 under $10,000	805	5,938,935	2,532,004	397,282	1,067,614	1,067,107
$10,000 under $15,000	738	9,303,152	2,568,499	471,960	1,100,836	995,702
$15,000 or more	1,336	42,984,638	11,058,165	1,978,998	4,983,258	4,095,908
Returns with rent net loss, by size of adjusted gross income:						
Total	2,658	44,429,900	8,618,153	3,367,254	8,702,200	—3,451,300
Under $5,000	372	208,540	1,880,331	652,172	1,869,120	—640,961
$5,000 under $10,000	539	4,131,820	1,073,858	421,525	1,076,980	—424,646
$10,000 under $15,000	616	7,667,242	1,307,360	526,552	1,355,139	—574,330
$15,000 or more	1,132	32,422,298	4,356,604	1,767,005	4,400,961	—1,811,362
Returns with neither rent net gain or loss	18	345,755	50,164	17,823	32,340	—

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

Table 1D.—Returns with Alimony Received or Returns with Alimony Paid, by Size of Adjusted Gross Income

[All figures are estimates based on samples—data are in thousands]

Size of adjusted gross income	Returns with alimony received				Returns with alimony paid			
	Number of returns	Adjusted gross income less deficit	Alimony received	Alimony received as a percent of adjusted gross income	Number of returns	Adjusted gross income less deficit	Alimony paid	Alimony paid as a percent of adjusted gross income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	218	1,868,047	559,818	30.0	369	2,821,755	868,294	30.8
Under $5,000	85	276,319	115,653	41.9	12	48,181	19,262	40.0
$5,000 under $10,000	68	473,981	147,452	31.1	60	455,415	57,766	12.7
$10,000 under $15,000	36	446,964	140,051	31.3	78	966,757	78,015	8.1
$15,000 under $20,000	14	246,874	66,869	27.1	68	171,447	107,592	62.8
$20,000 or more	13	423,909	89,891	21.2	151	1,179,955	605,659	51.3

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

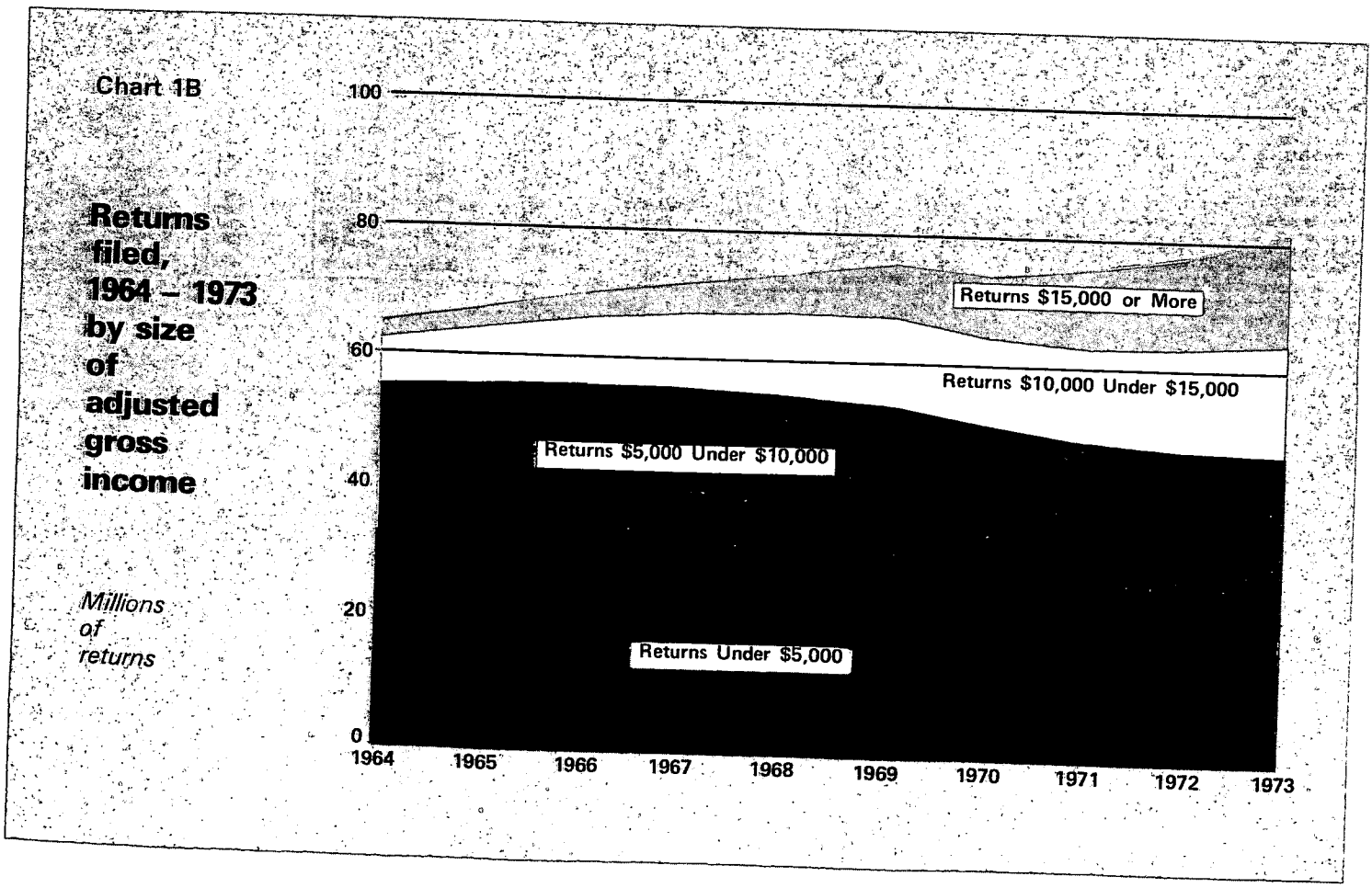

Table 1.1—Selected Items, Average Income, and Average Tax, by Size and Accumulated Size of Adjusted Gross Income

[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			
	Returns		Adjusted gross income			Returns		Adjusted gross income	
	Number	Percent of total	Amount	Percent of total[1]	Average (dollars)	Number	Percent of total	Amount	Percent of total[2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	**80,692,587**	**100.0**	**827,148,338**	**100.0**	**10,251**	**64,267,162**	**100.0**	**799,708,834**	**100.0**
No adjusted gross income	443,603	0.5	—3,504,924	—	—7,901	2,266	[3]	—181,032	—
$1 under $1,000	5,513,548	6.8	3,041,493	0.4	552	65,657	0.1	58,796	[3]
$1,000 under $2,000	6,064,252	7.5	9,034,156	1.1	1,490	207,068	0.3	326,681	[3]
$2,000 under $3,000	5,252,794	6.5	13,011,458	1.6	2,477	3,264,643	5.1	8,182,226	1.0
$3,000 under $4,000	4,878,360	6.0	17,074,365	2.1	3,500	3,735,146	5.8	13,118,078	1.6
$4,000 under $5,000	4,885,061	6.1	21,934,622	2.6	4,490	4,271,008	6.6	19,218,898	2.4
$5,000 under $6,000	4,785,426	5.9	26,230,912	3.2	5,481	4,432,085	6.9	24,313,593	3.0
$6,000 under $7,000	4,056,036	5.0	26,343,014	3.2	6,495	3,838,703	6.0	24,942,378	3.1
$7,000 under $8,000	4,152,000	5.1	31,073,303	3.7	7,484	4,049,048	6.3	30,307,159	3.8
$8,000 under $9,000	3,916,628	4.9	33,257,463	4.0	8,491	3,839,406	6.0	32,606,204	4.1
$9,000 under $10,000	3,671,642	4.6	34,842,589	4.2	9,490	3,624,882	5.6	34,401,142	4.3
$10,000 under $11,000	3,504,122	4.3	36,814,469	4.4	10,506	3,477,957	5.4	36,540,879	4.6
$11,000 under $12,000	3,344,198	4.1	38,436,089	4.6	11,493	3,322,246	5.2	38,185,857	4.8
$12,000 under $13,000	3,303,328	4.1	41,273,112	5.0	12,494	3,290,777	5.1	41,117,412	5.1
$13,000 under $14,000	2,961,149	3.7	39,908,544	4.8	13,477	2,950,251	4.6	39,762,399	5.0
$14,000 under $15,000	2,691,312	3.3	38,986,038	4.7	14,486	2,685,433	4.2	38,900,314	4.9
$15,000 under $20,000	9,091,001	11.3	156,290,370	18.8	17,192	9,057,759	14.1	155,727,082	19.5
$20,000 under $25,000	3,943,993	4.9	87,336,804	10.5	22,144	3,934,224	6.1	87,122,628	10.9
$25,000 under $30,000	1,741,991	2.2	47,342,145	5.7	27,177	1,736,860	2.7	47,201,999	5.9
$30,000 under $50,000	1,759,837	2.2	64,962,649	7.8	36,914	1,752,525	2.7	64,693,397	8.1
$50,000 under $100,000	596,663	0.7	39,382,429	4.7	66,004	594,197	0.9	39,218,548	4.9
$100,000 under $200,000	110,176	0.1	14,362,899	1.7	130,363	109,718	0.2	14,300,211	1.8
$200,000 under $500,000	21,929	[3]	6,145,723	0.7	280,255	21,787	[3]	6,103,213	0.8
$500,000 under $1,000,000	2,635	[3]	1,760,483	0.2	668,115	2,620	[3]	1,750,422	0.2
$1,000,000 or more	903	[3]	1,808,133	0.2	2,002,362	896	[3]	1,790,350	0.2
Cumulated From Smallest Size of Adjusted Gross Income									
No adjusted gross income	443,603	0.5	—3,504,924	—	—7,901	2,266	[3]	—181,032	—
$1 under $1,000	5,513,548	6.8	3,041,493	0.4	552	65,657	0.1	58,796	[3]
$1 under $2,000	11,577,800	14.3	12,075,649	1.5	1,043	272,725	0.4	385,478	[3]
$1 under $3,000	16,830,594	20.9	25,087,108	3.0	1,491	3,537,368	5.5	8,567,704	1.1
$1 under $4,000	21,708,954	26.9	42,161,472	5.1	1,942	7,272,514	11.3	21,685,782	2.7
$1 under $5,000	26,594,015	33.0	64,096,095	7.7	2,410	11,543,522	18.0	40,904,680	5.1
$1 under $6,000	31,379,441	38.9	90,327,007	10.9	2,879	15,975,607	24.9	65,218,273	8.2
$1 under $7,000	35,435,477	43.9	116,670,021	14.0	3,292	19,814,310	30.8	90,160,651	11.3
$1 under $8,000	39,587,477	49.1	147,743,324	17.8	3,732	23,863,358	37.1	120,467,810	15.1
$1 under $9,000	43,504,105	53.9	181,000,786	21.8	4,161	27,702,764	43.1	153,074,014	19.1
$1 under $10,000	47,175,747	58.5	215,843,375	26.0	4,575	31,327,646	48.7	187,475,156	23.4
$1 under $11,000	50,679,869	62.8	252,657,844	30.4	4,985	34,805,603	54.2	224,016,035	28.0
$1 under $12,000	54,024,067	67.0	291,093,933	35.0	5,388	38,127,849	59.3	262,201,891	32.8
$1 under $13,000	57,327,395	71.0	332,367,045	40.0	5,798	41,418,626	64.4	303,319,304	37.9
$1 under $14,000	60,288,544	74.7	372,275,590	44.8	6,175	44,368,877	69.0	343,081,703	42.9
$1 under $15,000	62,979,856	78.0	411,261,627	49.5	6,530	47,054,310	73.2	381,982,017	47.8
$1 under $20,000	72,070,857	89.3	567,551,997	68.3	7,875	56,112,069	87.3	537,709,099	67.2
$1 under $25,000	76,014,850	94.2	654,888,801	78.8	8,615	60,046,293	93.4	624,831,727	78.1
$1 under $30,000	77,756,841	96.4	702,230,946	84.5	9,031	61,783,153	96.1	672,033,726	84.0
$1 under $50,000	79,516,678	98.5	767,193,595	92.4	9,648	63,535,678	98.9	736,727,123	92.1
$1 under $100,000	80,113,341	99.3	806,576,025	97.1	10,068	64,129,875	99.8	775,945,671	97.0
$1 under $200,000	80,223,517	99.4	820,938,923	98.8	10,233	64,239,593	100.0	790,245,882	98.8
$1 under $500,000	80,245,446	99.4	827,084,646	99.6	10,307	64,261,380	100.0	796,349,095	99.6
$1 under $1,000,000	80,248,081	99.4	828,845,129	99.8	10,329	64,264,000	100.0	798,099,518	99.8
Returns with adjusted gross income	80,248,984	99.5	830,653,262	100.0	10,351	64,264,896	100.0	799,889,867	100.0
All returns	**80,692,587**	**100.0**	**827,148,338**	—	**10,251**	**64,267,162**	**100.0**	**799,708,834**	—

Footnotes at end of table.

Table 1.1—Selected Items, Average Income, and Average Tax, 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			
	Returns		Adjusted gross income			Returns		Adjusted gross income	
	Number	Percent of total	Amount	Percent of total[1]	Average (dollars)	Number	Percent of total	Amount	Percent of total[2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated From Largest Size of Adjusted Gross Income									
$1,000,000 or more	903	(*)	1,808,133	0.2	2,002,362	896	(*)	1,790,350	0.2
$500,000 or more	3,538	(*)	3,568,616	0.4	1,008,654	3,516	(*)	3,540,772	0.4
$200,000 or more	25,467	(*)	9,714,339	1.2	381,448	25,303	(*)	9,643,985	1.2
$100,000 or more	135,643	0.2	24,077,237	2.9	177,504	135,021	0.2	23,944,196	3.0
$50,000 or more	732,306	0.9	63,459,667	7.6	86,657	729,218	1.1	63,162,744	7.9
$30,000 or more	2,492,143	3.1	128,422,316	15.5	51,531	2,481,743	3.9	127,856,141	16.0
$25,000 or more	4,234,134	5.2	175,764,461	21.2	41,511	4,218,603	6.6	175,058,140	21.9
$20,000 or more	8,178,127	10.1	263,101,265	31.7	32,171	8,152,827	12.7	262,180,768	32.8
$15,000 or more	17,269,128	21.4	419,391,635	50.5	24,286	17,210,586	26.8	417,907,850	52.3
$14,000 or more	19,960,440	24.7	458,377,672	55.2	22,964	19,896,019	31.0	456,808,165	57.1
$13,000 or more	22,921,589	28.4	498,286,217	60.0	21,739	22,846,270	35.5	496,570,563	62.1
$12,000 or more	26,224,917	32.5	539,559,329	65.0	20,574	26,137,047	40.7	537,687,976	67.2
$11,000 or more	29,569,115	36.6	577,995,418	69.6	19,547	29,459,293	45.8	575,873,832	72.0
$10,000 or more	33,073,237	41.0	614,809,887	74.0	18,589	32,937,250	51.3	612,414,711	76.6
$9,000 or more	36,744,879	45.5	649,652,476	78.2	17,680	36,562,132	56.9	646,815,853	80.9
$8,000 or more	40,661,507	50.4	682,909,938	82.2	16,795	40,401,538	62.9	679,422,057	85.0
$7,000 or more	44,813,507	55.5	713,983,241	86.0	15,932	44,450,586	69.2	709,729,216	88.7
$6,000 or more	48,869,543	60.6	740,326,256	89.1	15,149	48,289,289	75.1	734,671,594	91.9
$5,000 or more	53,654,969	66.5	766,557,167	92.3	14,287	52,721,374	82.0	758,985,187	94.9
$4,000 or more	58,540,030	72.5	788,491,790	94.9	13,469	56,992,382	88.7	778,204,085	97.3
$3,000 or more	63,418,390	78.6	805,566,154	97.0	12,702	60,727,528	94.5	791,322,163	99.0
$2,000 or more	68,671,184	85.1	818,577,613	98.5	11,920	63,992,171	99.6	799,504,389	100.0
$1,000 or more	74,735,436	92.6	827,611,769	99.6	11,074	64,199,239	99.9	799,831,071	100.0
$1 or more	80,248,984	99.5	830,653,262	100.0	10,351	64,264,896	100.0	799,889,867	100.0
All returns	80,692,587	100.0	827,148,338	—	10,251	64,267,162	100.0	799,708,834	—

Size and accumulated size of adjusted gross income	Taxable returns—continued									
	Taxable income		Income tax after credits			Total income tax[3]				
	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of—			Average income tax (dollars)
							Total	Taxable income	Adjusted gross income	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Size of Adjusted Gross Income										
Total	510,648,880	100.0	64,261,408	107,801,436	100.0	168,883,776	100.0	21.2	13.5	1,682
No adjusted gross income	—	—	—	—	—	15,724	(*)	(*)	(*)	6,939
$1 under $1,000	7,477	(*)	65,647	1,021	(*)	1,046	(*)	14.0	1.8	16
$1,000 under $2,000	92,575	(*)	206,978	13,052	(*)	13,314	(*)	14.4	4.1	64
$2,000 under $3,000	1,483,943	0.3	3,264,520	211,228	0.2	211,497	0.2	14.3	2.6	65
$3,000 under $4,000	4,503,822	0.9	3,735,121	667,199	0.6	667,479	0.6	14.8	5.1	179
$4,000 under $5,000	8,120,022	1.6	4,270,924	1,265,824	1.2	1,266,039	1.2	15.6	6.6	296
$5,000 under $6,000	11,365,662	2.2	4,431,920	1,820,914	1.7	1,821,265	1.7	16.0	7.5	411
$6,000 under $7,000	12,766,666	2.5	3,838,667	2,095,960	1.9	2,096,245	1.9	16.4	8.4	546
$7,000 under $8,000	16,663,149	3.3	4,049,027	2,779,756	2.6	2,780,460	2.6	16.7	9.2	687
$8,000 under $9,000	18,622,116	3.6	3,839,344	3,180,741	2.9	3,182,858	2.9	17.1	9.8	829
$9,000 under $10,000	19,964,622	3.9	3,624,864	3,449,325	3.2	3,449,516	3.2	17.3	10.0	952
$10,000 under $11,000	21,688,808	4.2	3,477,944	3,793,877	3.5	3,794,100	3.5	17.5	10.4	1,091
$11,000 under $12,000	22,775,794	4.5	3,322,152	4,006,095	3.7	4,006,430	3.7	17.6	10.5	1,206
$12,000 under $13,000	25,194,510	4.9	3,290,743	4,487,953	4.2	4,488,194	4.2	17.8	10.9	1,364
$13,000 under $14,000	24,789,653	4.9	2,949,595	4,464,437	4.1	4,464,732	4.1	18.0	11.2	1,513
$14,000 under $15,000	24,643,238	4.8	2,685,378	4,482,225	4.2	4,482,442	4.1	18.2	11.5	1,669
$15,000 under $20,000	103,600,916	20.3	9,057,604	19,657,452	18.2	19,658,989	18.2	19.0	12.6	2,170
$20,000 under $25,000	61,353,440	12.0	3,934,036	12,467,595	11.6	12,469,068	11.5	20.3	14.3	3,169
$25,000 under $30,000	34,528,674	6.8	1,736,686	7,544,353	7.0	7,546,473	7.0	21.9	16.0	4,345
$30,000 under $50,000	49,010,261	9.6	1,752,196	12,252,701	11.4	12,259,977	11.3	25.0	19.0	6,996
$50,000 under $100,000	30,852,778	6.0	593,571	10,344,623	9.6	10,367,467	9.6	33.6	26.4	17,448
$100,000 under $200,000	11,336,250	2.2	109,392	4,889,959	4.5	4,922,394	4.6	43.4	34.4	44,864
$200,000 under $500,000	4,681,556	0.9	21,637	2,439,462	2.3	2,479,842	2.3	53.0	40.6	113,822
$500,000 under $1,000,000	1,308,133	0.3	2,581	779,187	0.7	800,588	0.7	61.2	45.7	305,568
$1,000,000 or more	1,294,625	0.3	879	806,497	0.7	837,637	0.8	64.7	46.8	934,863

Footnotes at end of table.

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

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

Size and accumulated size of adjusted gross income	Taxable returns—continued									
	Taxable income		Income tax after credits			Total income tax[3]				
	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of—			Average income tax (dollars)
							Total	Taxable income	Adjusted gross income	
	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]
Cumulated From Smallest Size of Adjusted Gross Income										
No adjusted gross income	—	—	—	—	—	15,724	[5]	[5]	[5]	6,939
$1 under $1,000	7,477	[5]	65,647	1,021	[5]	1,046	[5]	14.0	1.8	16
$1 under $2,000	100,052	[5]	272,625	14,073	[5]	14,359	[5]	14.4	3.7	53
$1 under $3,000	1,583,995	0.3	3,537,145	225,301	0.2	225,856	0.2	14.3	2.6	64
$1 under $4,000	6,087,817	1.2	7,272,266	892,500	0.8	893,335	0.8	14.7	4.1	123
$1 under $5,000	14,207,839	2.8	11,543,190	2,158,324	2.0	2,159,374	2.0	15.2	5.3	187
$1 under $6,000	25,573,500	5.0	15,975,110	3,979,238	3.7	3,980,639	3.7	15.6	6.1	249
$1 under $7,000	38,340,166	7.5	19,813,777	6,075,198	5.6	6,076,884	5.6	15.8	6.7	307
$1 under $8,000	55,003,315	10.8	23,862,804	8,854,955	8.2	8,857,344	8.2	16.1	7.4	371
$1 under $9,000	73,625,431	14.4	27,702,148	12,035,696	11.2	12,040,202	11.1	16.4	7.9	435
$1 under $10,000	93,590,054	18.3	31,327,012	15,485,022	14.4	15,489,719	14.3	16.6	8.3	494
$1 under $11,000	115,278,862	22.6	34,804,956	19,278,899	17.9	19,283,819	17.8	16.7	8.6	554
$1 under $12,000	138,054,656	27.0	38,127,108	23,284,993	21.6	23,290,249	21.5	16.9	8.9	611
$1 under $13,000	163,249,166	32.0	41,417,851	27,772,946	25.7	27,778,442	25.7	17.0	9.2	671
$1 under $14,000	188,038,819	36.8	44,367,446	32,237,383	29.9	32,243,174	29.8	17.1	9.4	727
$1 under $15,000	212,682,057	41.6	47,052,824	36,719,608	34.0	36,725,617	34.0	17.3	9.6	780
$1 under $20,000	316,282,972	61.9	56,110,428	56,377,060	52.2	56,384,606	52.2	17.8	10.5	1,005
$1 under $25,000	377,636,413	74.0	60,044,464	68,844,655	63.8	68,853,674	63.7	18.2	11.0	1,147
$1 under $30,000	412,165,087	80.7	61,781,150	76,389,009	70.8	76,400,147	70.7	18.5	11.4	1,237
$1 under $50,000	461,175,348	90.3	63,533,346	88,641,710	82.2	88,660,123	82.0	19.2	12.0	1,395
$1 under $100,000	492,028,126	96.4	64,126,917	98,986,333	91.7	99,027,591	91.6	20.1	12.8	1,544
$1 under $200,000	503,364,377	98.6	64,236,309	103,876,291	96.3	103,949,984	96.2	20.7	13.2	1,618
$1 under $500,000	508,045,933	99.5	64,257,946	106,315,753	98.5	106,429,827	98.5	20.9	13.4	1,656
$1 under $1,000,000	509,354,066	99.7	64,260,527	107,094,939	99.3	107,230,415	99.2	21.1	13.4	1,669
Returns with adjusted gross income	510,648,690	100.0	64,261,406	107,901,437	100.0	108,068,052	100.0	21.2	13.5	1,682
All returns	**510,648,690**	**100.0**	**64,261,406**	**107,901,436**	**100.0**	**108,083,776**	**100.0**	**21.2**	**13.5**	**1,682**
Cumulated From Largest Size of Adjusted Gross Income										
$1,000,000 or more	1,294,625	0.3	879	806,497	0.7	837,637	0.8	64.7	46.8	934,863
$500,000 or more	2,602,758	0.5	3,460	1,585,684	1.5	1,638,225	1.5	62.9	46.3	465,934
$200,000 or more	7,284,314	1.4	25,097	4,025,146	3.7	4,118,068	3.8	56.5	42.7	162,750
$100,000 or more	18,620,564	3.6	134,489	8,915,104	8.3	9,040,461	8.4	48.6	37.8	66,956
$50,000 or more	49,473,342	9.7	728,060	19,259,727	17.8	19,407,928	18.0	39.2	30.7	26,615
$30,000 or more	98,483,603	19.3	2,480,256	31,512,428	29.2	31,667,905	29.3	32.2	24.8	12,760
$25,000 or more	133,012,278	26.0	4,216,942	39,056,781	36.2	39,214,378	36.3	29.5	22.4	9,296
$20,000 or more	194,365,718	38.1	8,150,978	51,524,376	47.8	51,683,446	47.8	26.6	19.7	6,339
$15,000 or more	297,966,634	58.4	17,208,582	71,181,829	66.0	71,342,435	66.0	23.9	17.1	4,145
$14,000 or more	322,609,872	63.2	19,893,960	75,664,054	70.1	75,824,878	70.2	23.5	16.6	3,811
$13,000 or more	347,399,525	68.0	22,843,555	80,128,491	74.3	80,289,610	74.3	23.1	16.2	3,514
$12,000 or more	372,594,034	73.0	26,134,298	84,616,443	78.4	84,777,803	78.4	22.8	15.8	3,244
$11,000 or more	395,369,828	77.4	29,456,450	88,622,538	82.1	88,784,233	82.1	22.5	15.4	3,014
$10,000 or more	417,058,637	81.7	32,934,394	92,416,415	85.6	92,578,333	85.7	22.2	15.1	2,811
$9,000 or more	437,023,259	85.6	36,559,258	95,865,741	88.8	96,027,850	88.8	22.0	14.8	2,626
$8,000 or more	455,645,375	89.2	40,398,602	99,046,482	91.8	99,210,708	91.8	21.8	14.6	2,456
$7,000 or more	472,308,524	92.5	44,447,629	101,826,238	94.4	101,991,168	94.4	21.6	14.4	2,294
$6,000 or more	485,075,190	95.0	48,286,296	103,922,198	96.3	104,087,412	96.3	21.5	14.2	2,155
$5,000 or more	496,440,852	97.2	52,718,216	105,743,113	98.0	105,908,677	98.0	21.3	14.0	2,009
$4,000 or more	504,560,873	98.8	56,989,140	107,008,937	99.2	107,174,716	99.2	21.2	13.8	1,881
$3,000 or more	509,064,696	99.7	60,724,261	107,676,136	99.8	107,842,196	99.8	21.2	13.6	1,776
$2,000 or more	510,548,638	100.0	63,988,781	107,887,364	100.0	108,053,693	100.0	21.2	13.5	1,689
$1,000 or more	510,641,213	100.0	64,195,759	107,900,416	100.0	108,067,006	100.0	21.2	13.5	1,683
$1 or more	510,648,690	100.0	64,261,406	107,901,437	100.0	108,068,052	100.0	21.2	13.5	1,682
All returns	**510,648,690**	**100.0**	**64,261,406**	**107,901,436**	**100.0**	**108,083,776**	**100.0**	**21.2**	**13.5**	**1,682**

[1]Percents are based on total adjusted gross income of $830,653,262 instead of adjusted gross income less deficit of $827,148,338.
[2]Percents are based on total adjusted gross income of $799,889,867 instead of adjusted gross income less deficit of $799,708,835.
[3]Income tax after credits plus additional tax for tax preferences.
[4]Adjusted gross income less deficit.
[5]Less than 0.05 percent.
NOTE: Detail may not add to total because of rounding.

Table 1.2.—Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income 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	Adjusted gross income less deficit	Total deductions	Exemptions (amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**80,692,587**	**827,148,338**	**180,849,810**	**157,262,527**	**64,673,050**	**511,929,462**	**64,261,408**	**107,901,438**	**64,267,162**	**108,083,776**
No adjusted gross income	443,603	−3,504,924	—	863,780	—	—	—	—	2,266	15,724
$1 under $1,000	5,513,548	3,041,493	6,897,278	5,016,222	65,647	7,477	65,647	1,021	65,657	1,046
$1,000 under $2,000	6,064,252	9,034,156	7,675,089	6,280,254	207,050	92,589	206,978	13,052	207,068	13,314
$2,000 under $3,000	5,252,794	13,011,458	6,791,346	6,607,540	3,287,808	1,493,369	3,264,520	211,228	3,264,643	211,497
$3,000 under $4,000	4,878,360	17,074,365	6,559,747	7,000,183	3,794,151	4,538,194	3,735,121	667,199	3,735,146	667,479
$4,000 under $5,000	4,885,061	21,934,622	6,714,457	7,501,213	4,335,013	8,196,698	4,270,924	1,265,824	4,271,008	1,266,039
$5,000 under $6,000	4,785,426	26,230,912	6,974,131	8,154,330	4,492,941	11,436,477	4,431,920	1,820,914	4,432,085	1,821,265
$6,000 under $7,000	4,056,036	26,343,014	6,179,355	7,464,836	3,886,331	12,860,071	3,838,667	2,095,960	3,838,703	2,096,245
$7,000 under $8,000	4,152,000	31,073,303	6,533,165	7,873,565	4,081,032	16,751,495	4,049,027	2,779,756	4,049,048	2,780,460
$8,000 under $9,000	3,916,628	33,257,463	6,772,726	7,894,571	3,860,663	18,675,279	3,839,344	3,180,741	3,839,406	3,182,858
$9,000 under $10,000	3,671,642	34,842,589	6,939,258	7,925,518	3,645,059	20,049,465	3,624,864	3,449,325	3,624,882	3,449,516
$10,000 under $11,000	3,504,122	36,814,469	7,212,288	7,863,398	3,492,595	21,754,194	3,477,944	3,793,877	3,477,957	3,794,100
$11,000 under $12,000	3,344,198	38,436,089	7,587,048	8,002,398	3,336,483	22,855,940	3,322,152	4,006,095	3,322,246	4,006,430
$12,000 under $13,000	3,303,328	41,273,112	8,007,530	8,031,846	3,298,025	25,242,242	3,290,743	4,487,953	3,290,777	4,488,194
$13,000 under $14,000	2,961,149	39,908,544	7,723,227	7,357,047	2,957,933	24,843,992	2,949,595	4,464,437	2,950,251	4,464,732
$14,000 under $15,000	2,691,312	38,986,038	7,384,791	6,948,037	2,688,438	24,667,677	2,685,378	4,482,225	2,685,433	4,482,442
$15,000 under $20,000	9,091,001	156,290,370	28,542,698	24,023,504	9,078,369	103,804,701	9,057,604	19,657,452	9,057,759	19,658,989
$20,000 under $25,000	3,943,993	87,336,804	15,231,853	10,699,042	3,939,568	61,429,586	3,934,036	12,467,595	3,934,224	12,469,068
$25,000 under $30,000	1,741,991	47,342,145	8,024,121	4,707,966	1,741,018	34,615,204	1,736,686	7,544,353	1,736,860	7,546,473
$30,000 under $50,000	1,759,837	64,962,649	11,011,544	4,919,339	1,755,252	49,087,092	1,752,196	12,252,701	1,752,525	12,259,977
$50,000 under $100,000	596,663	39,382,429	6,775,056	1,744,910	594,842	30,895,732	593,571	10,344,623	594,197	10,367,467
$100,000 under $200,000	110,176	14,362,899	2,724,828	314,654	109,631	11,344,352	109,392	4,889,959	109,718	4,922,394
$200,000 under $500,000	21,929	6,145,723	1,417,309	59,132	21,720	4,684,335	21,637	2,439,462	21,787	2,479,842
$500,000 under $1,000,000	2,635	1,760,483	449,085	6,899	2,596	1,308,214	2,581	779,187	2,620	800,588
$1,000,000 or more	903	1,808,133	521,680	2,343	885	1,295,087	879	806,497	896	837,637
Taxable returns, total	**64,267,162**	**799,708,834**	**158,889,168**	**132,408,785**	**64,262,131**	**510,848,690**	**64,261,408**	**107,901,438**	**64,267,162**	**108,083,776**
No adjusted gross income	2,266	−181,032	—	5,749	—	—	—	—	2,266	15,724
$1 under $1,000	65,657	58,796	2,591	48,947	65,647	7,477	65,647	1,021	65,657	1,046
$1,000 under $2,000	207,068	326,681	77,679	157,643	206,978	92,575	206,978	13,052	207,068	13,314
$2,000 under $3,000	3,264,643	8,182,226	4,084,232	2,615,221	3,264,520	1,483,943	3,264,520	211,228	3,264,643	211,497
$3,000 under $4,000	3,735,146	13,118,078	4,808,133	3,806,605	3,735,121	4,503,822	3,735,121	667,199	3,735,146	667,479
$4,000 under $5,000	4,271,008	19,218,898	5,609,608	5,490,394	4,270,924	8,120,022	4,270,924	1,265,824	4,271,008	1,266,039
$5,000 under $6,000	4,432,085	24,313,593	6,079,252	6,870,601	4,431,920	11,365,662	4,431,920	1,820,914	4,432,085	1,821,265
$6,000 under $7,000	3,838,703	24,942,378	5,633,829	6,542,126	3,838,669	12,766,666	3,838,667	2,095,960	3,838,703	2,096,245
$7,000 under $8,000	4,049,048	30,307,159	6,230,062	7,414,467	4,049,027	16,663,149	4,049,027	2,779,756	4,049,048	2,780,460
$8,000 under $9,000	3,839,406	32,606,204	6,451,705	7,532,874	3,839,348	18,622,116	3,839,344	3,180,741	3,839,406	3,182,858
$9,000 under $10,000	3,624,882	34,401,142	6,711,651	7,724,880	3,624,876	19,964,622	3,624,864	3,449,325	3,624,882	3,449,516
$10,000 under $11,000	3,477,957	36,540,879	7,090,877	7,761,334	3,477,952	21,688,808	3,477,944	3,793,877	3,477,957	3,794,100
$11,000 under $12,000	3,322,246	38,185,857	7,486,356	7,924,104	3,322,179	22,775,794	3,322,152	4,006,095	3,322,246	4,006,430
$12,000 under $13,000	3,290,777	41,117,412	7,939,164	7,983,857	3,290,768	25,194,510	3,290,743	4,487,953	3,290,777	4,488,194
$13,000 under $14,000	2,950,251	39,762,399	7,656,397	7,318,716	2,949,599	24,789,653	2,949,595	4,464,437	2,950,251	4,464,732
$14,000 under $15,000	2,685,433	38,900,314	7,333,894	6,924,163	2,685,383	24,643,238	2,685,378	4,482,225	2,685,433	4,482,442
$15,000 under $20,000	9,057,759	155,727,082	28,218,800	23,908,547	9,057,642	103,600,916	9,057,604	19,657,452	9,057,759	19,658,989
$20,000 under $25,000	3,934,224	87,122,628	15,101,382	10,669,320	3,934,064	61,353,440	3,934,036	12,467,595	3,934,224	12,469,068
$25,000 under $30,000	1,736,860	47,201,999	7,984,760	4,690,195	1,736,769	34,528,674	1,736,686	7,544,353	1,736,860	7,546,473
$30,000 under $50,000	1,752,525	64,693,397	10,790,210	4,897,937	1,752,295	49,010,261	1,752,196	12,252,701	1,752,525	12,259,977
$50,000 under $100,000	594,197	39,218,548	6,635,438	1,737,762	593,772	30,852,778	593,571	10,344,623	594,197	10,367,467
$100,000 under $200,000	109,718	14,300,211	2,659,956	313,417	109,516	11,336,250	109,392	4,889,959	109,718	4,922,394
$200,000 under $500,000	21,787	6,103,213	1,369,568	58,746	21,687	4,681,556	21,637	2,439,462	21,787	2,479,842
$500,000 under $1,000,000	2,620	1,750,422	437,126	6,861	2,593	1,308,133	2,581	779,187	2,620	800,588
$1,000,000 or more	896	1,790,350	496,496	2,319	882	1,294,625	879	806,497	896	837,637
Total nontaxable returns	**16,425,425**	**27,439,503**	**23,760,443**	**24,855,743**	**410,919**	**1,280,771**	—	—	—	—
All returns, summary:										
Returns under $5,000	27,037,618	60,591,170	34,637,916	33,269,192	11,689,669	14,328,327	11,543,190	2,158,324	11,545,788	2,175,099
Returns $5,000 under $10,000	20,581,732	151,747,280	33,398,635	39,312,821	19,966,026	79,772,786	19,783,822	13,326,698	19,784,124	13,330,344
Returns $10,000 under $15,000	15,804,109	195,418,252	37,914,884	38,202,725	15,773,474	119,364,045	15,725,812	21,234,586	15,726,664	21,235,898
Returns $15,000 or more	17,269,128	419,391,635	74,698,175	46,477,788	17,243,881	298,464,304	17,208,582	71,181,829	17,210,586	71,342,435

Footnotes at end of table.

Table 1.2.—Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income 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									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	**43,645,172**	**632,532,329**	**124,290,876**	**118,860,990**	**39,700,818**	**398,626,666**	**39,394,081**	**84,925,968**	**39,399,109**	**85,083,287**
No adjusted gross income	251,850	—2,847,982	—	673,599	—	—	—	—	1,992	13,794
$1 under $1,000	307,522	166,555	415,951	741,937	—	—	—	—	}	
$1,000 under $2,000	655,710	1,016,159	910,251	1,585,257	(*)	(*)	(*)	(*)	546	277
$2,000 under $3,000	1,015,983	2,562,948	1,369,891	2,481,487	60,410	6,841	59,371	942	59,486	1,156
$3,000 under $4,000	1,229,306	4,321,801	1,752,468	3,035,816	451,526	241,786	434,691	33,210	434,714	33,432
$4,000 under $5,000	1,558,377	7,005,395	2,316,220	3,956,309	1,122,586	1,123,259	1,085,239	152,999	1,085,258	153,109
$5,000 under $6,000	1,824,449	10,008,066	2,879,446	4,716,552	1,595,016	2,644,232	1,536,282	367,749	1,536,420	367,988
$6,000 under $7,000	1,800,871	11,718,049	3,010,702	4,953,778	1,640,237	3,910,245	1,595,359	555,834	1,595,395	556,076
$7,000 under $8,000	2,116,994	15,851,649	3,567,645	5,559,611	2,056,478	6,798,211	2,027,565	1,016,002	2,027,585	1,016,514
$8,000 under $9,000	2,150,826	18,273,565	4,023,863	5,801,443	2,107,602	8,506,721	2,086,610	1,319,011	2,086,672	1,321,128
$9,000 under $10,000	2,357,878	22,381,312	4,699,093	6,412,715	2,331,530	11,336,959	2,311,962	1,806,212	2,311,980	1,806,403
$10,000 under $11,000	2,457,141	25,825,385	5,279,290	6,629,682	2,447,084	13,928,225	2,432,806	2,275,891	2,432,819	2,276,114
$11,000 under $12,000	2,550,532	29,312,014	5,947,514	7,075,723	2,545,504	16,297,030	2,532,910	2,708,317	2,532,958	2,708,514
$12,000 under $13,000	2,635,274	32,939,084	6,525,658	7,205,098	2,629,971	19,216,833	2,623,273	3,271,893	2,623,307	3,272,122
$13,000 under $14,000	2,445,683	32,969,062	6,436,683	6,731,987	2,443,415	19,808,086	2,435,081	3,430,624	2,435,732	3,430,838
$14,000 under $15,000	2,361,200	34,207,680	6,583,016	6,536,634	2,358,369	21,101,610	2,355,533	3,731,720	2,355,548	3,731,802
$15,000 under $20,000	8,279,331	142,542,853	26,100,084	22,990,429	8,272,552	93,500,186	8,252,905	17,379,707	8,253,054	17,381,155
$20,000 under $25,000	3,715,262	82,304,457	14,334,878	10,389,700	3,713,270	57,593,555	3,707,813	11,555,854	3,707,991	11,557,164
$25,000 under $30,000	1,631,025	44,328,468	7,530,744	4,557,111	1,630,246	32,245,395	1,626,085	6,938,330	1,626,226	6,940,194
$30,000 under $50,000	1,627,917	60,090,222	10,092,208	4,729,328	1,624,677	45,294,775	1,621,714	11,140,625	1,622,034	11,147,278
$50,000 under $100,000	549,772	36,295,275	6,156,779	1,673,602	548,262	28,493,574	547,104	9,438,709	547,627	9,457,542
$100,000 under $200,000	100,213	13,050,320	2,415,220	299,780	99,761	10,352,041	99,552	4,416,825	99,837	4,444,255
$200,000 under $500,000	19,153	5,343,082	1,189,282	55,092	18,991	4,110,286	18,913	2,111,038	19,043	2,146,759
$500,000 under $1,000,000	2,186	1,462,243	364,848	6,236	2,157	1,092,931	2,144	646,292	2,175	664,669
$1,000,000 or more	717	1,404,667	389,142	2,084	703	1,023,837	698	628,176	710	654,984
Taxable returns, total	**39,399,109**	**620,230,609**	**116,717,092**	**106,208,141**	**39,394,723**	**397,513,916**	**39,394,081**	**84,925,968**	**39,399,109**	**85,083,287**
No adjusted gross income	1,992	—161,919	—	5,373	—	—	—	—	1,992	13,794
$1 under $1,000	}									
$1,000 under $2,000	546	885	1,153	949	(*)	(*)	(*)	(*)	546	277
$2,000 under $3,000	59,486	169,536	72,700	91,097	59,371	6,748	59,371	942	59,486	1,156
$3,000 under $4,000	434,714	1,560,831	582,480	741,514	434,691	237,306	434,691	33,210	434,714	33,432
$4,000 under $5,000	1,085,258	4,907,327	1,496,130	2,324,300	1,085,239	1,087,386	1,085,239	152,999	1,085,258	153,109
$5,000 under $6,000	1,536,420	8,439,782	2,215,416	3,647,953	1,536,282	2,578,117	1,536,282	367,749	1,536,420	367,988
$6,000 under $7,000	1,595,395	10,392,007	2,491,905	4,073,679	1,595,361	3,826,666	1,595,359	555,834	1,595,395	556,076
$7,000 under $8,000	2,027,585	15,186,544	3,294,358	5,166,523	2,027,565	6,726,071	2,027,565	1,016,002	2,027,585	1,016,514
$8,000 under $9,000	2,086,672	17,732,973	3,773,675	5,504,467	2,086,614	8,455,323	2,086,610	1,319,011	2,086,672	1,321,128
$9,000 under $10,000	2,311,980	21,948,185	4,478,666	6,212,725	2,311,974	11,256,805	2,311,962	1,806,212	2,311,980	1,806,403
$10,000 under $11,000	2,432,819	25,570,824	5,176,796	6,529,517	2,432,814	13,864,652	2,432,806	2,275,891	2,432,819	2,276,114
$11,000 under $12,000	2,532,958	29,111,751	5,869,117	7,011,072	2,532,914	16,231,755	2,532,910	2,708,317	2,532,958	2,708,514
$12,000 under $13,000	2,623,307	32,790,689	6,459,028	7,157,790	2,623,298	19,173,989	2,623,273	3,271,893	2,623,307	3,272,122
$13,000 under $14,000	2,435,732	32,835,839	6,388,895	6,695,507	2,435,083	19,753,769	2,435,081	3,430,624	2,435,732	3,430,838
$14,000 under $15,000	2,355,548	34,125,204	6,533,071	6,513,715	2,355,538	21,078,529	2,355,533	3,731,720	2,355,548	3,731,802
$15,000 under $20,000	8,253,054	142,099,678	25,903,336	22,885,859	8,252,943	93,311,511	8,252,905	17,379,707	8,253,054	17,381,155
$20,000 under $25,000	3,707,991	82,146,401	14,265,481	10,363,832	3,707,836	57,518,454	3,707,813	11,555,854	3,707,991	11,557,164
$25,000 under $30,000	1,626,226	44,197,648	7,497,496	4,540,146	1,626,143	32,161,493	1,626,085	6,938,330	1,626,226	6,940,194
$30,000 under $50,000	1,622,034	59,873,677	9,946,182	4,711,496	1,621,811	45,220,591	1,621,714	11,140,625	1,622,034	11,147,278
$50,000 under $100,000	547,627	36,151,718	6,036,257	1,666,954	547,294	28,454,635	547,104	9,438,709	547,627	9,457,542
$100,000 under $200,000	99,837	12,999,042	2,361,881	298,653	99,663	10,345,544	99,552	4,416,825	98,837	4,444,255
$200,000 under $500,000	19,043	5,310,183	1,152,158	54,753	18,963	4,108,272	18,913	2,111,038	19,043	2,146,759
$500,000 under $100,000	2,175	1,454,921	356,953	6,207	2,155	1,092,877	2,144	646,292	2,175	664,669
$1,000,000 or more	710	1,386,883	363,958	2,060	700	1,023,375	698	628,176	710	654,984
Total nontaxable returns	**4,246,063**	**12,301,720**	**7,573,785**	**12,594,853**	**306,095**	**1,112,752**	—	—	—	—
All returns, summary:										
Returns under $5,000	5,018,748	12,224,877	6,764,781	12,474,406	1,634,993	1,371,933	1,579,772	187,157	1,581,996	201,768
Returns $5,000 under $10,000	10,251,018	78,232,641	18,180,750	27,444,098	9,730,863	33,196,369	9,557,778	5,064,808	9,558,052	5,068,110
Returns $10,000 under $15,000	12,449,830	155,253,224	30,772,162	34,179,124	12,424,343	90,351,784	12,379,603	15,418,444	12,380,364	15,419,391
Returns $15,000 or more	15,925,576	386,821,588	68,573,185	44,703,362	15,910,619	273,706,581	15,876,928	64,255,557	15,878,697	64,394,001

Footnotes at end of table.

Table 1.2.—Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income 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	Adjusted gross income less deficit	Total deductions	Exemptions (amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	2,338,769	13,990,687	2,745,579	3,563,741	1,848,415	8,268,594	1,848,828	1,719,262	1,840,886	1,722,034
No adjusted gross income	10,790	—65,713	—	16,849	—	—	—	—	21	156
$1 under $1,000										
$1,000 under $2,000	462,892	510,490	294,249	541,763	124,952	46,197	124,880	6,529	124,880	6,529
$2,000 under $3,000	241,371	592,883	163,035	345,495	172,290	159,355	168,896	22,966	168,896	22,966
$3,000 under $4,000	206,289	717,131	150,562	337,175	161,192	267,859	160,651	40,546	160,651	40,546
$4,000 under $5,000	231,687	1,040,596	174,204	335,012	225,268	535,885	224,606	86,983	224,606	87,001
$5,000 under $6,000	218,109	1,193,724	213,587	388,105	204,714	618,405	204,714	103,820	204,714	103,820
$6,000 under $7,000	166,971	1,072,200	183,990	278,634	164,969	610,603	164,774	106,213	164,774	106,213
$7,000 under $8,000	190,696	1,423,572	238,914	339,133	186,765	848,569	186,765	153,025	186,766	153,217
$8,000 under $9,000	125,149	1,060,631	183,630	246,398	121,644	641,712	121,644	118,644	121,644	118,644
$9,000 under $10,000	134,666	1,277,254	208,888	175,665	134,541	892,914	134,240	174,861	134,240	174,861
$10,000 under $11,000	77,170	810,464	126,134	130,869	77,170	553,461	77,170	110,598	77,170	110,598
$11,000 under $12,000	75,935	871,802	128,218	119,054	75,935	624,529	75,935	129,289	75,935	129,289
$12,000 under $13,000	53,302	665,277	111,291	89,058	53,302	464,928	53,149	97,458	53,149	97,458
$13,000 under $14,000	33,358	446,047	84,742	53,334	33,357	307,981	33,357	66,053	33,358	66,090
$14,000 under $15,000	25,657	371,568	73,947	45,241	25,657	252,381	25,577	55,990	25,577	55,990
$15,000 under $20,000	55,181	927,759	156,744	96,663	55,133	674,948	55,088	161,829	55,088	161,829
$20,000 under $25,000	14,771	328,196	67,192	25,994	14,769	235,113	14,719	61,249	14,721	61,267
$25,000 under $30,000	5,115	140,711	38,953	9,595	5,113	92,235	5,100	26,586	5,102	26,589
$30,000 under $50,000	7,106	260,260	48,894	15,741	7,097	195,662	7,057	64,537	7,057	64,566
$50,000 under $100,000	1,906	119,254	24,034	2,920	1,894	92,545	1,854	37,924	1,858	38,106
$100,000 under $200,000	435	56,262	16,064	660	423	39,617	422	20,376	424	20,809
$200,000 under $500,000	178	51,032	18,750	293	168	32,741	168	19,361	172	19,752
$500,000 under $1,000,000	36	23,740	8,212	52	34	16,590	34	9,963	35	10,057
$1,000,000 or more	28	95,747	31,345	38	28	64,364	28	44,462	28	45,681
Taxable returns, total	1,840,886	13,227,582	2,346,474	2,626,371	1,840,828	8,255,890	1,840,828	1,719,262	1,840,886	1,722,034
No adjusted gross income	21	—2,085	—	47	—	—	—	—	21	156
$1 under $1,000										
$1,000 under $2,000	124,880	203,735	62,853	94,700	124,880	46,182	124,880	6,529	124,880	6,529
$2,000 under $3,000	168,896	418,491	100,381	161,422	168,896	156,688	168,896	22,966	168,896	22,966
$3,000 under $4,000	160,651	563,734	113,295	183,273	160,651	267,167	160,651	40,546	160,651	40,546
$4,000 under $5,000	224,606	1,010,258	168,432	306,643	224,606	535,183	224,606	86,983	224,606	87,001
$5,000 under $6,000	204,714	1,123,401	187,615	317,382	204,714	618,405	204,714	103,820	204,714	103,820
$6,000 under $7,000	164,774	1,058,355	180,287	267,600	164,774	610,468	164,774	106,213	164,774	106,213
$7,000 under $8,000	186,766	1,393,567	232,379	312,729	186,765	848,569	186,765	153,025	186,766	153,217
$8,000 under $9,000	121,644	1,031,657	169,105	220,840	121,644	641,712	121,644	118,644	121,644	118,644
$9,000 under $10,000	134,240	1,273,000	207,114	175,346	134,240	890,540	134,240	174,861	134,240	174,861
$10,000 under $11,000	77,170	810,464	126,134	130,869	77,170	553,461	77,170	110,598	77,170	110,598
$11,000 under $12,000	75,935	871,802	128,218	119,054	75,935	624,529	75,935	129,289	75,935	129,289
$12,000 under $13,000	53,149	663,427	110,331	88,700	53,149	464,396	53,149	97,458	53,149	97,458
$13,000 under $14,000	33,358	446,047	84,742	53,334	33,357	307,981	33,357	66,053	33,358	66,090
$14,000 under $15,000	25,577	370,411	73,700	45,151	25,577	251,560	25,577	55,990	25,577	55,990
$15,000 under $20,000	55,088	926,231	155,359	96,468	55,088	674,404	55,088	161,829	55,088	161,829
$20,000 under $25,000	14,721	327,126	67,008	25,807	14,719	234,414	14,719	61,249	14,721	61,267
$25,000 under $30,000	5,102	140,347	38,893	9,548	5,100	91,978	5,100	26,586	5,102	26,589
$30,000 under $50,000	7,057	258,400	48,177	15,602	7,057	194,622	7,057	64,537	7,057	64,566
$50,000 under $100,000	1,858	116,149	22,991	2,835	1,854	90,443	1,854	37,924	1,858	38,106
$100,000 under $200,000	424	54,734	14,616	651	422	39,493	422	20,376	424	20,809
$200,000 under $500,000	172	49,438	16,988	282	168	32,741	168	19,361	172	19,752
$500,000 under $1,000,000	35	23,126	6,511	50	34	16,590	34	9,963	35	10,057
$1,000,000 or more	28	95,747	31,345	38	28	64,364	28	44,462	28	45,681
Total nontaxable returns	497,932	763,326	399,110	985,372	5,587	12,703	—	—	—	—
All returns, summary:										
Returns under $5,000	1,153,029	2,795,386	782,050	1,576,293	683,702	1,009,296	679,033	157,024	679,054	157,198
Returns $5,000 under $10,000	835,591	6,027,382	1,029,010	1,427,935	812,633	3,612,202	812,137	656,564	812,138	656,755
Returns $10,000 under $15,000	265,422	3,165,158	524,332	437,556	265,421	2,203,278	265,188	459,389	265,189	459,426
Returns $15,000 or more	84,756	2,002,960	410,187	151,955	84,659	1,443,816	84,470	446,287	84,485	448,657

Footnotes at end of table.

Table 1.2.—Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income 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	Adjusted gross income less deficit	Total deductions	Exemptions (amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**4,532,214**	**33,052,812**	**8,243,800**	**8,274,515**	**3,698,888**	**17,648,303**	**3,695,811**	**3,376,086**	**3,698,036**	**3,380,233**
No adjusted gross income	22,977	−50,881	—	29,313	—	—	—	—	58	427
$1 under $1,000	94,537	56,983	121,669	162,854	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	252,103	383,717	335,603	421,770	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	301,353	766,548	439,681	507,808	93,766	36,418	93,524	5,044	93,524	5,044
$3,000 under $4,000	453,568	1,585,341	613,774	826,332	299,803	281,442	299,803	40,384	299,803	40,384
$4,000 under $5,000	482,924	2,171,855	699,385	858,165	419,858	658,298	419,529	98,232	419,592	98,288
$5,000 under $6,000	560,252	3,089,321	850,994	1,045,125	532,667	1,215,010	532,045	189,077	532,047	189,091
$6,000 under $7,000	415,629	2,694,946	661,726	743,226	410,100	1,292,476	409,654	208,925	409,654	208,925
$7,000 under $8,000	408,698	3,065,717	658,158	711,222	402,522	1,703,059	402,410	283,322	402,410	283,322
$8,000 under $9,000	376,549	3,196,005	678,332	687,268	376,548	1,830,405	376,485	311,331	376,485	311,331
$9,000 under $10,000	261,381	2,475,212	513,313	498,400	261,381	1,463,500	261,381	254,313	261,381	254,313
$10,000 under $11,000	196,996	2,067,636	402,307	380,790	196,995	1,284,540	196,820	228,067	196,820	228,067
$11,000 under $12,000	153,843	1,770,924	371,246	305,362	151,358	1,095,001	151,358	198,815	151,358	198,815
$12,000 under $13,000	143,631	1,787,153	373,551	293,356	143,631	1,120,246	143,631	206,846	143,631	206,846
$13,000 under $14,000	112,655	1,516,679	327,759	205,177	112,509	983,938	112,509	185,997	112,511	186,004
$14,000 under $15,000	53,716	778,158	150,197	109,145	53,674	519,687	53,531	100,129	53,571	100,264
$15,000 under $20,000	147,490	2,505,764	468,521	299,997	147,484	1,737,399	146,616	350,494	146,622	350,542
$20,000 under $25,000	42,916	938,892	174,925	87,204	42,873	677,133	42,866	148,710	42,873	148,742
$25,000 under $30,000	20,869	565,939	87,588	36,938	20,694	441,633	20,663	106,969	20,694	107,144
$30,000 under $50,000	20,378	760,204	127,128	42,535	20,368	591,017	20,346	161,585	20,346	161,611
$50,000 under $100,000	7,640	510,312	91,678	18,084	7,632	400,768	7,614	139,401	7,620	140,087
$100,000 under $200,000	1,611	210,559	44,097	3,407	1,609	163,358	1,602	72,200	1,607	73,160
$200,000 under $500,000	400	116,365	29,363	820	394	86,365	393	46,606	397	47,671
$500,000 under $1,000,000	75	49,338	13,575	169	73	35,827	72	21,180	73	21,507
$1,000,000 or more	23	39,925	9,230	48	23	30,647	23	18,441	23	18,630
Taxable returns, total	**3,698,038**	**31,045,115**	**7,001,550**	**6,418,273**	**3,695,847**	**17,630,498**	**3,695,811**	**3,376,086**	**3,698,036**	**3,380,233**
No adjusted gross income	58	−2,812	—	140	—	—	—	—	58	427
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	93,524	248,842	121,527	91,065	93,524	36,250	93,524	5,044	93,524	5,044
$3,000 under $4,000	299,803	1,065,483	393,497	390,545	299,803	281,442	299,803	40,384	299,803	40,384
$4,000 under $5,000	419,592	1,889,359	581,030	651,267	419,529	657,688	419,529	98,232	419,592	98,288
$5,000 under $6,000	532,047	2,937,985	784,123	939,245	532,045	1,214,691	532,045	189,077	532,047	189,091
$6,000 under $7,000	409,654	2,657,803	649,395	716,916	409,654	1,291,492	409,654	208,925	409,654	208,925
$7,000 under $8,000	402,410	3,019,656	642,157	674,863	402,410	1,702,636	402,410	283,322	402,410	283,322
$8,000 under $9,000	376,485	3,195,481	678,284	687,152	376,485	1,830,045	376,485	311,331	376,485	311,331
$9,000 under $10,000	261,381	2,475,212	513,313	498,400	261,381	1,463,500	261,381	254,313	261,381	254,313
$10,000 under $11,000	196,820	2,065,837	401,539	380,526	196,820	1,283,772	196,820	228,067	196,820	228,067
$11,000 under $12,000	151,358	1,742,103	353,959	293,143	151,358	1,095,001	151,358	198,815	151,358	198,815
$12,000 under $13,000	143,631	1,787,153	373,551	293,356	143,631	1,120,246	143,631	206,846	143,631	206,846
$13,000 under $14,000	112,511	1,514,793	326,351	204,529	112,509	983,938	112,509	185,997	112,511	186,004
$14,000 under $15,000	53,571	776,097	149,523	108,284	53,531	519,160	53,531	100,129	53,571	100,264
$15,000 under $20,000	146,622	2,489,429	465,558	298,046	146,616	1,725,979	146,616	350,494	146,622	350,542
$20,000 under $25,000	42,873	937,942	173,734	87,135	42,871	677,107	42,866	148,710	42,873	148,742
$25,000 under $30,000	20,694	560,993	82,994	36,575	20,688	441,497	20,663	106,969	20,694	107,144
$30,000 under $50,000	20,346	758,955	126,115	42,452	20,346	590,388	20,346	161,585	20,346	161,611
$50,000 under $100,000	7,620	508,870	90,993	18,023	7,616	399,935	7,614	139,401	7,620	140,087
$100,000 under $200,000	1,607	210,027	43,603	3,396	1,606	163,031	1,602	72,200	1,607	73,160
$200,000 under $500,000	397	115,680	28,920	813	393	86,115	393	46,606	397	47,671
$500,000 under $1,000,000	73	47,818	11,998	162	72	35,800	72	21,180	73	21,507
$1,000,000 or more	23	39,925	9,230	48	23	30,647	23	18,441	23	18,630
Total nontaxable returns	**836,178**	**2,007,497**	**1,242,248**	**1,856,241**	**3,051**	**17,807**	—	—	—	—
All returns, summary:										
Returns under $5,000	1,607,462	4,913,562	2,210,112	2,806,241	816,363	976,293	815,792	143,677	815,913	144,160
Returns $5,000 under $10,000	2,022,509	14,521,201	3,362,523	3,685,240	1,983,218	7,504,450	1,981,975	1,246,968	1,981,977	1,246,982
Returns $10,000 under $15,000	660,841	7,920,551	1,625,060	1,293,830	658,167	5,003,412	657,849	919,854	657,891	919,996
Returns $15,000 or more	241,402	5,697,298	1,046,105	489,201	241,150	4,164,147	240,195	1,065,586	240,255	1,069,094

Footnotes at end of table.

Table 1.2.—Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income 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 surviving spouses									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	**181,777**	**1,380,578**	**375,557**	**402,822**	**104,435**	**713,631**	**104,431**	**148,394**	**104,434**	**148,601**
No adjusted gross income	968	−10,605	—	2,457	—	—	—	—	(*)	(*)
$1 under $1,000	13,709	6,650	17,729	30,150	—	—	—	—	—	—
$1,000 under $2,000	16,197	25,724	21,015	21,298	—	—	—	—	—	—
$2,000 under $3,000	25,761	64,157	32,285	55,613	(*)	(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000	25,500	90,495	36,959	60,718	9,609	4,976	9,609	691	9,610	738
$4,000 under $5,000	17,781	79,765	25,364	32,920	15,042	21,743	15,042	3,056	15,042	3,056
$5,000 under $6,000	20,010	119,543	35,685	48,003	19,773	36,133	19,773	5,291	19,773	5,291
$6,000 under $7,000										
$7,000 under $8,000	4,554	33,613	9,759	11,279	4,428	13,344	4,428	1,414	4,428	1,414
$8,000 under $9,000	13,520	126,858	22,076	37,843	10,977	69,475	10,977	11,663	10,977	11,663
$9,000 under $10,000										
$10,000 under $11,000	5,653	59,519	15,482	22,660	5,653	21,377	5,653	3,420	5,653	3,420
$11,000 under $12,000	4,956	58,448	10,288	8,557	4,956	39,604	4,956	6,868	4,956	6,868
$12,000 under $13,000										
$13,000 under $14,000										
$14,000 under $15,000	8,478	118,463	25,171	15,684	8,478	77,607	8,478	13,587	8,478	13,587
$15,000 under $20,000	13,896	238,849	52,146	31,622	13,895	155,089	13,895	28,863	13,895	28,863
$20,000 under $25,000	4,305	94,359	18,590	9,395	4,300	66,492	4,300	13,493	4,300	13,493
$25,000 under $30,000	2,730	75,197	13,067	5,984	2,730	56,145	2,730	12,314	2,730	12,314
$30,000 under $50,000	2,485	91,532	20,593	5,051	2,485	65,889	2,485	15,884	2,485	15,884
$50,000 under $100,000	1,030	70,857	12,378	2,907	1,030	55,572	1,026	18,942	1,026	18,942
$100,000 under $200,000	217	26,669	5,133	519	217	21,017	217	8,771	217	8,882
$200,000 under $500,000	21	6,281	938	53	21	5,290	21	2,589	21	2,590
$500,000 under $1,000,000	6	4,204	899	9	6	3,296	6	1,467	6	1,496
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—
Taxable returns, total	**104,434**	**1,204,127**	**273,351**	**218,497**	**104,431**	**713,432**	**104,431**	**148,394**	**104,434**	**148,601**
No adjusted gross income	(*)	(*)	—	(*)	—	—	—	—	(*)	(*)
$1 under $1,000	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	10,445	37,134	15,467	16,119	10,444	5,558	10,444	772	10,445	819
$3,000 under $4,000	15,042	68,119	21,615	24,761	15,042	21,743	15,042	3,056	15,042	3,056
$4,000 under $5,000	8,493	46,185	11,101	18,529	8,493	16,555	8,493	2,469	8,493	2,469
$5,000 under $6,000	11,280	71,922	23,543	28,801	11,280	19,578	11,280	2,822	11,280	2,822
$6,000 under $7,000	4,428	32,710	8,467	10,899	4,428	13,344	4,428	1,414	4,428	1,414
$7,000 under $8,000										
$8,000 under $9,000	10,977	105,207	18,770	16,963	10,977	69,475	10,977	11,663	10,977	11,663
$9,000 under $10,000										
$10,000 under $11,000	5,653	59,519	15,482	22,660	5,653	21,377	5,653	3,420	5,653	3,420
$11,000 under $12,000	4,956	58,448	10,288	8,557	4,956	39,604	4,956	6,868	4,956	6,868
$12,000 under $13,000										
$13,000 under $14,000										
$14,000 under $15,000	8,478	118,463	25,171	15,684	8,478	77,607	8,478	13,587	8,478	13,587
$15,000 under $20,000	13,895	238,834	52,127	31,618	13,895	155,089	13,895	28,863	13,895	28,863
$20,000 under $25,000	4,300	94,237	18,361	9,383	4,300	66,492	4,300	13,493	4,300	13,493
$25,000 under $30,000	2,730	75,197	13,067	5,984	2,730	56,145	2,730	12,314	2,730	12,314
$30,000 under $50,000	2,485	91,532	20,593	5,051	2,485	65,889	2,485	15,884	2,485	15,884
$50,000 under $100,000	1,026	70,603	12,329	2,901	1,026	55,373	1,026	18,942	1,026	18,942
$100,000 under $200,000	217	26,669	5,133	519	217	21,017	217	8,771	217	8,882
$200,000 under $500,000	21	6,281	938	53	21	5,290	21	2,589	21	2,590
$500,000 under $1,000,000	6	4,204	899	9	6	3,296	6	1,467	6	1,496
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—
Total nontaxable returns	**77,343**	**176,451**	**102,206**	**184,324**	(*)	(*)	—	—	—	—
All returns, summary:										
Returns under $5,000	99,916	256,185	133,352	203,154	25,486	27,301	25,486	3,827	25,489	3,893
Returns $5,000 under $10,000	38,084	280,013	67,520	97,224	35,178	118,952	35,178	18,368	35,178	18,368
Returns $10,000 under $15,000	19,087	236,430	50,941	46,901	19,087	138,588	19,087	23,874	19,087	23,874
Returns $15,000 or more	24,690	607,947	123,744	55,538	24,684	428,791	24,680	102,323	24,680	102,463

Footnotes at end of table.

Table 1.2.—Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income by Marital Status—Continued

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

Size of adjusted gross income	Returns of single persons not heads of households or surviving spouses									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	**29,994,626**	**148,191,937**	**44,993,786**	**26,190,470**	**19,322,484**	**86,872,270**	**19,226,255**	**17,731,730**	**19,226,717**	**17,749,841**
No adjusted gross income	157,018	−529,741	—	141,563	—	—	—	—	193	1,328
$1 under $1,000	4,882,402	2,677,536	6,194,080	3,832,281	57,636	7,151	57,636	975	57,638	978
$1,000 under $2,000	4,892,728	7,231,836	6,261,820	3,959,167	86,702	46,535	86,702	6,545	86,725	6,557
$2,000 under $3,000	3,668,326	9,024,921	4,786,454	3,217,137	2,960,507	1,290,173	2,941,894	182,194	2,941,902	182,249
$3,000 under $4,000	2,963,697	10,359,597	4,005,983	2,740,144	2,872,021	3,742,131	2,830,367	552,369	2,830,368	552,381
$4,000 under $5,000	2,594,292	11,637,012	3,499,285	2,318,807	2,552,259	5,857,514	2,526,508	924,555	2,526,510	924,585
$5,000 under $6,000	2,173,995	11,892,884	3,018,397	1,985,637	2,152,051	6,942,274	2,150,386	1,157,801	2,150,411	1,157,897
$6,000 under $7,000	1,661,176	10,785,194	2,298,959	1,460,109	1,659,745	7,027,168	1,657,600	1,222,165	1,657,600	1,222,208
$7,000 under $8,000	1,431,058	10,698,752	2,058,689	1,252,320	1,430,839	7,388,312	1,427,859	1,325,993	1,427,859	1,325,993
$8,000 under $9,000	1,261,245	10,702,883	1,883,180	1,137,564	1,254,553	7,695,048	1,254,289	1,431,535	1,254,289	1,431,535
$9,000 under $10,000	907,056	8,606,330	1,499,608	822,694	906,946	6,288,011	906,620	1,202,497	906,620	1,202,497
$10,000 under $11,000	767,162	8,051,466	1,389,075	699,397	765,693	5,966,593	765,495	1,175,901	765,495	1,175,901
$11,000 under $12,000	561,859	6,458,555	1,136,325	498,266	561,657	4,824,323	559,920	967,097	559,966	967,235
$12,000 under $13,000	468,194	5,845,944	990,484	439,771	468,194	4,415,688	467,763	907,465	467,763	907,476
$13,000 under $14,000	365,169	4,918,471	862,484	360,097	364,368	3,703,714	364,364	774,521	364,366	774,558
$14,000 under $15,000	246,545	3,568,453	564,020	247,785	246,544	2,756,665	246,543	588,041	246,543	588,041
$15,000 under $20,000	595,103	10,075,144	1,765,204	604,793	589,305	7,737,077	589,100	1,736,560	589,100	1,736,600
$20,000 under $25,000	166,739	3,670,900	636,268	186,749	164,356	2,857,293	164,338	688,289	164,339	688,402
$25,000 under $30,000	82,252	2,231,831	353,769	98,337	82,235	1,779,795	82,108	460,154	82,108	460,233
$30,000 under $50,000	101,951	3,760,432	722,721	126,685	100,625	2,939,749	100,594	870,069	100,603	870,637
$50,000 under $100,000	36,315	2,386,732	490,187	47,397	36,024	1,853,274	35,973	709,647	36,066	712,790
$100,000 under $200,000	7,700	1,019,089	244,314	10,289	7,621	768,319	7,599	371,787	7,633	375,288
$200,000 under $500,000	2,177	628,963	178,976	2,875	2,146	449,654	2,142	259,868	2,154	263,070
$500,000 under $1,000,000	332	220,958	61,551	433	326	159,570	325	100,284	331	102,860
$1,000,000 or more	135	267,795	91,963	173	131	176,239	130	115,418	135	118,342
Taxable returns, total	**19,226,717**	**134,001,427**	**30,550,704**	**18,935,509**	**19,226,302**	**88,534,962**	**19,226,255**	**17,731,730**	**19,226,717**	**17,749,841**
No adjusted gross income	193	−13,078	—	184	—	—	—	—	193	1,328
$1 under $1,000	57,638	51,708	1,728	42,910	57,636	7,151	57,636	975	57,638	978
$1,000 under $2,000	86,725	126,665	14,381	65,839	86,702	46,535	86,702	6,545	86,725	6,557
$2,000 under $3,000	2,941,902	7,342,971	3,788,539	2,270,918	2,941,894	1,283,676	2,941,894	182,194	2,941,902	182,249
$3,000 under $4,000	2,830,368	9,893,283	3,704,479	2,475,874	2,830,367	3,712,932	2,830,367	552,369	2,830,368	552,381
$4,000 under $5,000	2,526,510	11,343,835	3,342,401	2,183,422	2,526,508	5,818,023	2,526,508	924,555	2,526,510	924,585
$5,000 under $6,000	2,150,411	11,766,240	2,880,998	1,947,493	2,150,386	6,937,893	2,150,386	1,157,801	2,150,411	1,157,897
$6,000 under $7,000	1,657,600	10,762,292	2,288,700	1,455,130	1,657,600	7,018,462	1,657,600	1,222,165	1,657,600	1,222,208
$7,000 under $8,000	1,427,859	10,674,682	2,052,701	1,249,453	1,427,859	7,372,528	1,427,859	1,325,993	1,427,859	1,325,993
$8,000 under $9,000	1,254,289	10,643,366	1,830,226	1,119,497	1,254,289	7,693,643	1,254,289	1,431,535	1,254,289	1,431,535
$9,000 under $10,000	906,620	8,602,265	1,494,203	822,366	906,620	6,285,697	906,620	1,202,497	906,620	1,202,497
$10,000 under $11,000	765,495	8,034,235	1,370,926	697,762	765,495	5,965,547	765,495	1,175,901	765,495	1,175,901
$11,000 under $12,000	559,966	6,437,407	1,131,317	496,841	559,943	4,809,452	559,920	967,097	559,966	967,235
$12,000 under $13,000	467,763	5,840,489	989,709	439,448	467,763	4,411,332	467,763	907,465	467,763	907,476
$13,000 under $14,000	364,366	4,907,435	844,850	358,894	364,366	3,703,692	364,364	774,521	364,366	774,558
$14,000 under $15,000	246,543	3,568,425	563,989	247,781	246,543	2,756,655	246,543	588,041	246,543	588,041
$15,000 under $20,000	589,100	9,972,910	1,642,421	596,557	589,100	7,733,933	589,100	1,736,560	589,100	1,736,600
$20,000 under $25,000	164,339	3,616,922	576,799	183,162	164,338	2,856,972	164,338	688,289	164,339	688,402
$25,000 under $30,000	82,108	2,227,814	352,311	97,943	82,108	1,777,561	82,108	460,154	82,108	460,233
$30,000 under $50,000	100,603	3,710,833	649,143	123,337	100,596	2,938,772	100,594	870,069	100,603	870,637
$50,000 under $100,000	36,066	2,371,209	472,868	47,048	35,982	1,852,393	35,973	709,647	36,066	712,790
$100,000 under $200,000	7,633	1,009,739	234,724	10,198	7,608	767,165	7,599	371,787	7,633	375,288
$200,000 under $500,000	2,154	621,631	170,563	2,846	2,142	449,139	2,142	259,868	2,154	263,070
$500,000 under $1,000,000	331	220,354	60,765	433	326	159,570	325	100,284	331	102,860
$1,000,000 or more	135	267,795	91,963	173	131	176,239	130	115,418	135	118,342
Total nontaxable returns	**10,767,909**	**12,190,510**	**14,443,092**	**9,254,984**	**96,182**	**137,310**	—	—	—	—
All returns, summary:										
Returns under $5,000	19,158,463	40,401,160	24,747,621	16,209,098	8,529,125	10,943,504	8,443,107	1,666,638	8,443,336	1,668,079
Returns $5,000 under $10,000	7,434,530	52,686,043	10,758,833	6,658,324	7,404,134	35,340,813	7,396,754	6,339,990	7,396,779	6,340,130
Returns $10,000 under $15,000	2,408,929	28,842,890	4,942,388	2,245,315	2,406,456	21,666,983	2,404,085	4,413,025	2,404,133	4,413,211
Returns $15,000 or more	992,704	24,261,843	4,544,953	1,077,731	982,769	18,720,969	982,309	5,312,076	982,469	5,328,221

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

Table 1.3—Sources of Income by Marital Status

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

Sources of income or loss	All 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	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	80,692,587	827,148,338	43,645,172	632,532,330	2,338,798	13,990,885	4,532,214	33,052,612	181,777	1,380,575	29,994,626	146,191,935
Salaries and wages (gross)	72,810,504	687,179,075	39,272,008	524,745,087	2,168,342	12,640,601	4,233,000	29,245,023	151,824	951,458	26,985,330	119,596,909
Business and profession:												
Net profit	5,337,837	42,163,922	4,445,008	37,898,627	78,071	366,907	134,547	822,100	10,452	66,742	669,759	3,009,549
Net loss	1,578,556	4,061,739	1,289,794	3,344,224	22,683	62,316	40,639	92,736	2,760	14,788	222,680	547,673
Farm:												
Net profit	1,646,889	11,302,742	1,357,405	10,199,695	20,634	50,662	33,458	143,261	6,121	17,906	229,271	891,217
Net loss	1,218,962	4,074,998	1,066,960	3,667,953	9,643	31,941	24,078	66,035	1,362	3,499	116,919	305,572
Partnership:												
Net profit	1,504,937	16,801,259	1,192,689	14,954,307	13,507	90,157	31,547	220,566	3,427	22,474	263,767	1,513,751
Net loss	835,511	5,641,546	669,473	4,940,441	13,986	69,804	17,203	90,848	507	7,454	134,342	532,998
Small Business Corporations:												
Net profit	338,930	3,400,003	272,768	2,974,918	1,515	23,227	8,651	55,131	700	10,261	55,296	336,463
Net loss	173,547	1,264,064	147,870	1,090,427	2,777	48,793	5,105	18,109	30	1,090	17,765	105,647
Sales of capital assets:												
Net gain	6,437,559	18,200,682	4,751,644	14,687,779	55,619	231,233	170,253	384,209	11,290	29,380	1,448,753	2,868,080
Net loss	2,304,067	1,529,396	1,771,784	1,180,026	29,307	20,178	62,879	42,481	9,106	5,694	430,991	281,021
Sales of property other than capital assets:												
Net gain	548,382	981,053	481,846	859,743	3,085	8,802	7,805	22,890	337	2,460	55,309	87,157
Net loss	316,033	603,229	275,324	485,848	2,859	7,166	6,428	16,480	1,034	799	30,388	92,936
Dividends in adjusted gross income	8,139,866	18,733,950	5,192,105	12,039,462	99,317	305,391	293,609	529,334	24,195	44,302	2,530,640	5,815,459
Interest received	37,919,641	32,173,760	24,838,110	21,485,673	540,220	294,453	1,375,222	1,079,993	97,650	169,145	11,068,439	9,144,496
Pensions and annuities (taxable portion)	4,020,198	13,243,591	2,710,066	9,475,352	39,367	131,911	121,029	398,528	24,790	79,019	1,124,946	3,158,781
Rents:												
Net income	3,801,285	7,214,326	2,765,257	5,386,101	58,938	152,843	141,074	262,729	8,768	8,098	827,248	1,404,554
Net loss	2,658,389	3,451,300	2,094,966	2,763,228	35,996	31,511	106,476	110,888	2,675	7,230	418,276	538,445
Royalties:												
Net income	576,729	1,224,389	409,438	805,913	4,769	9,272	17,043	24,471	2,783	2,209	142,696	382,525
Net loss	20,295	64,755	16,759	57,245	71	2,150	425	842	(*)	(*)	2,991	3,105
Estates and trusts:												
Net income	655,946	2,146,714	343,262	1,039,108	10,931	40,626	25,980	109,490	2,487	15,314	273,286	942,174
Net loss	44,350	127,976	26,854	97,428	191	1,137	9,665	21,256	(*)	(*)	7,613	8,148
State income tax refunds	6,758,809	1,008,061	5,789,901	874,590	78,027	10,034	297,093	36,860	14,163	2,514	579,625	84,063
Alimony	216,260	559,918	22,842	26,270	(*)	(*)	111,190	356,871	—	—	70,919	168,335
Other income (net)	4,066,173	2,298,638	3,192,220	1,834,235	63,583	58,080	117,703	50,575	10,523	10,289	682,144	345,462
Statutory adjustments	7,722,730	10,664,730	6,331,747	9,127,711	89,773	156,758	242,293	229,744	11,032	9,021	1,047,885	1,141,495

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

Table 1.4—All 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 (less deficit)	Salaries and wages (gross)		Business and profession				Farm				Coefficient of variation for amount (percent)**	
					Net profit[1]		Net loss[1]		Net profit[1]		Net loss[1]			
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Salaries and wages	Farm net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(a)	(b)
All returns, total	**80,682,587**	**827,148,338**	**72,810,504**	**687,179,075**	**5,337,837**	**42,163,922**	**1,578,556**	**4,081,739**	**1,648,889**	**11,302,742**	**1,218,982**	**4,074,898**	[2]	*0.4*
No adjusted gross income	443,603	—3,504,924	162,588	845,402	23,982	179,909	174,764	1,409,572	3,732	36,100	118,105	1,016,006	6.2	33.3
$1 under $1,000	5,513,548	3,041,493	5,094,345	2,943,342	124,923	81,260	49,657	88,784	46,015	25,265	41,984	90,769	2.5	22.7
$1,000 under $2,000	6,064,252	9,034,156	5,474,771	7,995,684	200,788	266,766	50,320	98,980	102,190	86,734	42,604	106,418	1.1	15.7
$2,000 under $3,000	5,252,794	13,011,458	4,406,857	10,556,554	249,112	465,169	51,533	106,162	103,321	158,393	56,955	128,467	0.8	14.7
$3,000 under $4,000	4,878,360	17,074,365	4,063,340	13,613,391	259,863	629,056	59,583	105,504	82,098	157,853	43,751	90,319	0.3	15.2
$4,000 under $5,000	4,885,061	21,934,622	4,198,464	18,280,761	252,370	732,791	59,407	113,346	80,727	181,947	68,090	173,949	0.4	16.0
$5,000 under $6,000	4,785,426	26,230,912	4,226,848	22,254,145	262,671	906,578	61,998	118,514	68,683	218,010	68,215	121,928	0.1	19.1
$6,000 under $7,000	4,056,036	26,343,014	3,605,747	22,243,189	263,011	992,563	62,005	109,598	95,767	326,622	43,806	131,550	0.4	14.7
$7,000 under $8,000	4,152,000	31,073,303	3,765,834	27,002,472	269,677	1,124,026	68,258	111,553	83,996	313,504	70,349	144,981	0.2	16.9
$8,000 under $9,000	3,916,628	33,257,463	3,613,646	29,436,164	250,202	1,149,709	75,452	116,418	98,437	402,258	50,746	148,142	0.3	13.1
$9,000 under $10,000	3,671,642	34,842,589	3,405,246	31,001,693	255,512	1,186,094	75,250	111,951	60,653	289,815	56,940	139,374	0.3	13.9
$10,000 under $11,000	3,504,122	36,814,469	3,296,423	33,295,449	242,725	1,167,289	73,463	118,719	73,779	299,927	72,426	154,436	0.2	12.6
$11,000 under $12,000	3,344,198	38,436,089	3,139,555	34,786,761	237,055	1,181,457	73,482	102,027	68,060	352,854	57,809	127,830	0.1	12.8
$12,000 under $13,000	3,303,328	41,273,112	3,128,918	37,727,667	220,355	1,165,852	68,919	87,753	62,924	402,519	50,706	114,750	0.2	13.7
$13,000 under $14,000	2,961,149	39,908,544	2,772,508	35,761,091	218,546	1,259,230	62,662	82,831	61,025	336,336	46,099	99,350	0.1	13.9
$14,000 under $15,000	2,691,312	38,986,038	2,583,493	35,933,900	186,116	1,105,131	65,151	87,773	52,675	345,755	38,893	71,266	0.1	14.6
$15,000 under $20,000	9,091,001	156,290,370	8,639,793	141,428,434	697,210	5,061,746	208,986	279,039	191,829	1,525,187	131,655	276,398	0.1	6.1
$20,000 under $25,000	3,943,993	87,336,804	3,672,440	75,650,753	384,215	4,007,285	103,493	170,594	118,433	1,382,017	59,344	160,208	0.1	6.9
$25,000 under $30,000	1,741,991	47,342,145	1,562,150	37,942,889	215,658	3,143,399	45,772	88,669	62,333	977,424	28,712	120,099	0.2	8.7
$30,000 under $50,000	1,759,837	64,962,649	1,442,154	41,680,917	350,882	8,107,524	58,979	189,773	90,774	1,955,658	38,511	214,183	0.2	4.1
$50,000 under $100,000	596,663	39,382,429	453,109	19,312,918	146,432	6,086,388	21,753	145,627	32,306	1,152,567	24,494	219,712	0.5	3.6
$100,000 under $200,000	110,176	14,362,899	83,216	5,543,401	22,276	1,575,260	5,471	96,410	5,870	295,601	6,490	121,043	0.8	3.6
$200,000 under $500,000	21,929	6,145,723	16,452	1,571,495	3,729	430,684	1,739	64,722	1,096	72,245	1,900	72,837	0.9	7.9
$500,000 under $1,000,000	2,635	1,760,483	1,955	240,212	375	85,361	325	30,175	124	6,924	268	18,881	[3]	[3]
$1,000,000 or more	903	1,808,133	652	130,391	152	73,395	134	27,245	42	1,227	110	12,102	[3]	[3]
Taxable returns, total	**64,287,182**	**789,708,834**	**59,028,202**	**663,512,488**	**4,446,721**	**39,758,777**	**1,181,796**	**2,154,982**	**1,218,109**	**10,053,734**	**867,281**	**2,322,759**	[2]	*0.9*
No adjusted gross income	2,266	—181,032	1,046	45,380	368	16,890	1,109	125,579	437	3,678	247	27,172	5.3	58.1
$1 under $1,000	65,657	58,796	52,564	44,462	(*)	(*)	(*)	(*)	—	—	(*)	(*)	21.9	—
$1,000 under $2,000	207,068	326,681	166,038	252,103	4,992	6,440	600	1,313	(*)	(*)	—	—	13.3	(*)
$2,000 under $3,000	3,264,643	8,182,226	3,041,516	7,440,032	81,487	152,829	11,587	15,500	18,903	20,151	6,332	11,699	0.6	33.8
$3,000 under $4,000	3,735,146	13,118,078	3,258,773	10,994,580	137,341	331,676	26,746	34,313	30,908	69,919	14,744	34,112	0.7	26.3
$4,000 under $5,000	4,271,008	19,218,898	3,754,461	16,367,015	172,628	491,006	36,336	59,528	54,979	121,487	41,065	70,750	0.2	21.8
$5,000 under $6,000	4,432,085	24,313,593	3,973,518	20,971,317	208,634	696,336	48,787	78,084	48,114	136,574	56,762	67,010	0.5	26.5
$6,000 under $7,000	3,838,703	24,942,378	3,441,924	21,268,982	226,452	822,439	51,776	80,612	70,718	227,999	37,941	106,644	0.4	19.2
$7,000 under $8,000	4,049,048	30,307,159	3,691,858	26,507,917	241,721	981,593	61,460	85,952	67,965	237,263	64,589	107,457	0.3	21.0
$8,000 under $9,000	3,839,406	32,606,204	3,558,813	28,982,342	236,148	1,065,890	69,601	88,771	88,376	345,924	48,495	128,857	0.2	14.7
$9,000 under $10,000	3,624,882	34,401,142	3,374,861	30,722,465	243,225	1,108,083	72,340	101,547	51,871	229,187	51,186	107,518	0.2	16.3
$10,000 under $11,000	3,477,957	36,540,879	3,277,722	33,106,132	235,119	1,111,423	71,055	92,435	67,934	258,785	69,585	141,779	0.2	14.0
$11,000 under $12,000	3,322,246	38,185,857	3,125,590	34,681,459	229,867	1,116,535	72,610	97,531	63,201	312,471	56,317	117,094	0.1	13.7
$12,000 under $13,000	3,290,777	41,117,412	3,119,684	37,623,682	218,260	1,145,063	68,156	85,581	58,531	353,682	49,962	93,204	0.1	14.7
$13,000 under $14,000	2,950,251	39,762,399	2,765,339	35,690,306	215,112	1,233,879	61,976	79,824	57,742	306,570	43,718	80,891	0.1	14.8
$14,000 under $15,000	2,685,433	38,900,314	2,580,014	35,885,651	183,630	1,083,433	64,771	84,716	51,340	331,754	38,403	66,098	0.1	15.1
$15,000 under $20,000	9,057,759	155,727,082	8,624,875	141,240,114	691,595	4,982,500	207,286	266,896	182,227	1,394,449	130,064	266,065	0.1	6.4
$20,000 under $25,000	3,934,224	87,122,628	3,666,767	75,543,836	383,064	3,990,695	102,735	163,284	116,435	1,346,693	58,255	148,269	0.1	7.1
$25,000 under $30,000	1,736,860	47,201,999	1,559,413	37,899,666	214,637	3,118,165	45,413	85,431	59,436	907,970	28,616	117,039	0.2	9.0
$30,000 under $50,000	1,752,525	64,693,397	1,438,048	41,551,665	349,831	8,073,619	58,403	178,319	89,803	1,933,519	38,024	200,136	0.2	4.1
$50,000 under $100,000	594,197	39,218,548	451,526	19,241,431	146,146	6,073,092	21,474	139,799	32,094	1,142,208	24,292	210,839	0.5	3.6
$100,000 under $200,000	109,718	14,300,211	82,909	5,521,008	22,159	1,570,035	5,407	92,404	5,836	293,063	6,433	119,091	0.8	3.6
$200,000 under $500,000	21,787	6,103,213	16,353	1,562,022	3,707	428,248	1,713	62,995	1,093	72,237	1,875	70,473	0.9	7.9
$500,000 under $1,000,000	2,620	1,750,422	1,943	238,809	375	85,361	322	29,993	123	6,922	265	18,579	[3]	[3]
$1,000,000 or more	896	1,790,350	647	130,110	149	73,318	131	24,558	42	1,227	109	11,909	[3]	[3]
Total nontaxable returns	**16,425,425**	**27,439,502**	**13,784,302**	**23,666,591**	**891,116**	**2,405,148**	**416,760**	**1,926,752**	**428,780**	**1,249,009**	**351,681**	**1,752,237**	**0.2**	*5.7*
All returns, summary:														
Returns under $5,000	27,037,618	60,591,170	23,400,365	54,235,134	1,111,038	2,354,952	445,264	1,922,347	418,083	646,292	371,489	1,605,928	0.2	7.4
Returns $5,000 under $10,000	20,581,732	151,747,280	18,617,321	131,937,665	1,301,073	5,358,971	342,963	568,034	407,536	1,550,209	290,056	685,975	[3]	2.0
Returns $10,000 under $15,000	15,804,109	195,418,252	14,920,897	177,504,869	1,104,797	5,878,960	343,677	479,102	318,463	1,737,391	265,933	567,633	0.1	1.6
Returns $15,000 or more	17,269,128	419,391,635	15,871,921	323,501,410	1,820,929	28,571,043	446,652	1,092,254	502,807	7,368,849	291,484	1,215,463	[3]	0.3

Footnotes at end of table.

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

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

Size of adjusted gross income	Partnership net profit less loss		Small Business Corporation net profit less loss		Sales of capital assets				Sales of property other than capital assets net gain less loss		Dividends in adjusted gross income		
					Net gain		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	Coefficient of variation for amount (percent)**
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(c)
All returns, total	**2,340,448**	**11,159,711**	**512,477**	**2,135,936**	**6,437,559**	**18,200,682**	**2,304,087**	**1,529,398**	**864,415**	**377,824**	**8,139,868**	**18,733,850**	**0.5**
No adjusted gross income	54,624	—1,359,461	18,086	—409,130	85,304	566,656	30,740	28,716	45,581	—133,534	59,009	185,496	9.3
$1 under $1,000	31,918	—21,583	4,184	—48,173	78,143	81,313	19,809	17,704	8,164	—161	135,180	42,779	18.7
$1,000 under $2,000	30,991	—7,941	10,295	1,977	168,407	146,654	30,289	14,776	27,129	5,820	217,814	96,623	14.8
$2,000 under $3,000	65,400	57,079	10,404	4,666	257,037	172,495	52,750	27,996	31,811	—2,902	320,896	196,264	11.9
$3,000 under $4,000	52,383	83,266	8,605	11,299	229,813	183,793	73,451	43,011	28,927	7,108	401,061	332,882	11.6
$4,000 under $5,000	39,742	53,413	10,540	8,998	253,396	262,244	41,137	27,995	26,927	—5,445	316,902	226,443	13.1
$5,000 under $6,000	93,974	143,358	8,822	—24,806	250,661	300,411	53,989	37,825	40,938	6,497	348,260	337,544	13.2
$6,000 under $7,000	83,932	241,919	9,710	—2,239	235,138	248,490	42,195	23,798	27,771	—3,972	303,774	327,377	14.0
$7,000 under $8,000	96,848	307,904	7,584	—2,983	274,712	368,534	61,118	39,926	31,952	—159	272,410	337,838	16.4
$8,000 under $9,000	52,505	90,255	21,194	—5,393	235,458	319,993	63,454	41,307	31,316	14,466	291,583	384,037	15.0
$9,000 under $10,000	63,013	157,200	7,920	—3,849	229,713	254,236	69,528	47,360	32,521	2,475	258,736	367,934	16.1
$10,000 under $11,000	72,653	155,020	10,924	—16,304	275,668	336,186	70,329	44,212	35,493	9,691	292,066	332,502	11.6
$11,000 under $12,000	76,699	258,862	20,815	3,131	243,899	367,722	72,667	53,197	28,426	7,343	292,098	347,478	12.3
$12,000 under $13,000	65,554	215,134	6,078	—9,231	235,359	347,909	88,653	51,127	35,188	—990	302,010	355,356	13.0
$13,000 under $14,000	84,339	267,539	13,567	—20,848	270,909	387,690	77,151	45,171	34,669	19,040	301,356	368,351	13.9
$14,000 under $15,000	57,140	179,128	18,939	1,989	225,939	304,976	91,042	56,979	34,817	20,448	249,498	247,871	14.1
$15,000 under $20,000	299,320	1,083,991	83,540	154,842	948,921	1,452,560	388,221	235,489	120,923	53,100	1,144,391	1,523,344	5.7
$20,000 under $25,000	205,929	822,802	40,790	40,024	603,029	1,259,225	301,602	189,671	64,172	53,848	779,395	1,206,409	5.7
$25,000 under $30,000	157,428	808,019	33,016	159,551	406,105	1,057,879	195,898	132,960	42,984	47,845	518,873	1,069,863	7.5
$30,000 under $50,000	348,589	2,779,820	85,385	660,980	587,628	2,549,333	302,845	226,391	77,949	91,209	834,979	2,727,763	3.6
$50,000 under $100,000	235,032	3,322,574	58,792	752,369	262,359	2,502,058	144,316	115,611	41,290	77,922	389,135	3,179,771	1.8
$100,000 under $200,000	57,400	1,182,441	17,968	522,142	62,253	1,795,671	27,799	23,629	11,549	45,799	87,863	2,064,754	1.3
$200,000 under $500,000	12,837	301,592	4,495	249,758	14,947	1,436,076	4,520	4,023	3,195	35,481	19,307	1,435,509	1.1
$500,000 under $1,000,000	1,647	9,581	587	65,955	2,058	675,010	405	374	519	12,779	2,423	493,607	(*)
$1,000,000 or more	551	27,799	237	41,211	703	823,568	159	148	204	14,116	847	546,155	(*)
Taxable returns, total	**2,061,099**	**12,131,931**	**453,564**	**2,634,374**	**5,592,603**	**16,828,218**	**2,101,410**	**1,388,480**	**651,956**	**497,348**	**7,282,295**	**17,763,940**	**0.4**
No adjusted gross income	1,525	—223,885	789	—32,876	2,091	195,855	20	20	973	9,929	1,151	28,844	6.0
$1 under $1,000	(*)	(*)			(*)	(*)	—	—	—	—	(*)	(*)	(*)
$1,000 under $2,000	3,387	—130	12,305	9,706	11,094	9,202	(*)	(*)	(*)	(*)	36,258	22,534	31.5
$2,000 under $3,000	17,327	6,416			78,557	55,795	13,461	5,553	4,009	206	128,499	89,502	18.6
$3,000 under $4,000	32,963	19,583	(*)	(*)	124,617	90,463	42,338	26,635	7,411	2,656	279,261	226,165	13.8
$4,000 under $5,000	19,816	14,905	7,857	12,154	189,254	184,844	29,487	20,278	11,518	336	253,485	174,801	15.4
$5,000 under $6,000	73,164	106,755	1,385	1,784	202,259	226,046	43,484	28,559	26,343	3,436	310,011	283,173	14.5
$6,000 under $7,000	71,135	196,147	5,779	—472	198,424	195,239	34,187	18,117	14,917	—995	283,395	294,290	14.8
$7,000 under $8,000	86,261	294,065	7,028	—1,747	259,074	306,930	58,548	37,943	24,331	—6,019	267,205	333,518	16.6
$8,000 under $9,000	46,159	84,350	19,772	2,279	220,097	294,824	59,655	38,287	23,874	16,832	276,931	337,577	15.4
$9,000 under $10,000	60,859	162,336	7,569	—2,120	217,475	222,121	64,598	43,997	26,840	—3,251	254,001	362,953	16.4
$10,000 under $11,000	70,550	156,737	10,573	—14,336	268,480	322,063	68,395	42,638	32,597	6,680	290,310	327,067	11.7
$11,000 under $12,000	73,238	256,372	19,326	—2,381	235,861	337,382	71,734	52,535	25,761	7,103	288,929	342,800	12.4
$12,000 under $13,000	63,982	211,741	5,970	—9,146	233,251	341,978	86,851	50,159	33,872	—2,146	301,029	353,341	13.1
$13,000 under $14,000	81,507	257,218	12,490	912	264,224	366,536	76,478	44,609	32,045	19,027	299,532	365,591	14.0
$14,000 under $15,000	56,784	186,370	18,767	1,168	223,935	295,716	90,642	56,579	33,855	22,838	248,335	243,124	14.3
$15,000 under $20,000	290,543	1,082,332	81,993	143,991	933,456	1,390,299	385,161	232,764	116,509	53,635	1,132,243	1,471,886	5.8
$20,000 under $25,000	203,894	831,997	38,988	56,221	599,021	1,225,151	300,286	188,402	62,938	54,920	775,386	1,168,303	5.8
$25,000 under $30,000	156,444	820,865	32,846	161,949	403,657	1,047,449	195,447	132,522	40,912	46,402	517,622	1,061,474	7.5
$30,000 under $50,000	345,849	2,791,358	84,262	663,589	584,407	2,516,156	300,480	224,088	77,150	86,262	830,657	2,664,985	3.6
$50,000 under $100,000	233,652	3,347,329	58,284	753,591	261,089	2,485,830	143,858	115,182	40,772	75,170	387,412	3,133,048	1.8
$100,000 under $200,000	57,115	1,189,520	17,872	524,332	62,015	1,789,378	27,701	23,541	11,423	43,469	87,493	2,039,745	1.3
$200,000 under $500,000	12,753	302,383	4,459	251,095	14,894	1,431,148	4,481	3,985	3,164	34,495	19,180	1,415,061	1.1
$500,000 under $1,000,000	1,638	10,201	581	65,783	2,051	674,148	402	372	516	12,237	2,408	488,724	(*)
$1,000,000 or more	546	28,502	235	41,102	702	822,387	155	144	203	14,117	840	529,010	(*)
Total nontaxable returns	**279,349**	**—872,220**	**58,913**	**—498,439**	**844,956**	**1,372,465**	**202,657**	**140,911**	**212,459**	**—119,524**	**857,571**	**970,007**	**6.2**
All returns, summary:													
Returns under $5,000	275,058	—1,195,227	62,114	—430,362	1,072,100	1,413,155	248,176	160,199	168,539	—129,114	1,450,862	1,080,488	5.4
Returns $5,000 under $10,000	390,272	940,636	55,230	—39,271	1,225,682	1,491,664	290,284	190,217	164,498	19,307	1,474,763	1,754,729	3.5
Returns $10,000 under $15,000	356,385	1,075,684	70,323	—41,263	1,251,774	1,744,482	399,842	250,687	168,593	55,533	1,437,028	1,651,557	5.8
Returns $15,000 or more	1,318,733	10,338,617	324,810	2,646,832	2,888,003	13,551,380	1,365,765	928,297	362,785	432,099	3,777,213	14,247,175	0.2

Footnotes at end of table.

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

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

Size of adjusted gross income	Interest received		Pensions and annuities (taxable portions)		Rent				Royalty net income less loss		Estate or trust net income less loss		State income tax refunds		Coefficient of variation for amount (percent)**		
					Net income		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	Interest received	Rent net income	Royalty net income less loss
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(d)	(e)	(f)
All returns, total	**37,919,641**	**32,173,760**	**4,020,198**	**13,243,591**	**3,801,285**	**7,214,326**	**2,658,389**	**3,451,308**	**597,024**	**1,159,632**	**700,286**	**2,018,737**	**6,758,809**	**1,088,081**	**0.3**	**0.6**	**8.7**
No adjusted gross income	207,106	270,527	21,334	38,960	32,520	80,534	68,932	323,854	7,107	15,561	13,833	—22,574	14,793	6,434	7.6	12.0	84.1
$1 under $1,000	1,000,634	164,131	44,455	67,472	48,887	27,603	13,935	12,164	3,957	758	7,765	2,449	10,267	1,305	7.7	21.8	42.1
$1,000 under $2,000	1,752,157	513,424	142,916	168,281	150,686	107,609	72,970	76,028	10,486	2,702	34,087	23,496	35,119	2,625	6.1	15.8	43.5
$2,000 under $3,000	1,798,049	1,095,767	288,300	436,213	240,976	238,085	78,432	77,767	15,394	3,230	35,854	31,956	51,632	5,435	6.2	15.6	33.9
$3,000 under $4,000	1,720,770	1,409,338	397,149	771,698	244,779	306,280	64,205	97,446	28,931	30,195	30,421	42,951	89,944	9,759	6.0	17.1	47.8
$4,000 under $5,000	1,688,923	1,385,826	386,994	980,310	204,786	295,495	73,107	53,702	25,990	27,198	19,616	22,870	91,013	6,284	6.3	18.2	47.9
$5,000 under $6,000	1,779,289	1,417,034	327,536	909,989	171,523	219,237	81,864	57,850	45,503	50,791	28,138	47,783	129,088	11,152	6.8	16.8	53.7
$6,000 under $7,000	1,529,332	1,315,983	288,474	952,434	173,200	147,901	108,426	94,461	22,557	16,400	15,682	24,469	145,639	11,616	0.3	16.6	43.3
$7,000 under $8,000	1,647,312	1,288,386	241,198	815,050	166,868	210,740	101,205	81,120	13,603	14,686	16,647	39,915	182,872	15,165	7.6	16.7	56.4
$8,000 under $9,000	1,714,504	1,138,859	204,803	701,478	158,018	219,468	136,195	99,237	14,059	6,234	21,082	34,874	321,323	40,141	7.2	17.2	36.4
$9,000 under $10,000	1,588,206	1,085,887	197,563	757,732	135,208	269,762	111,130	91,978	28,830	82,369	40,676	81,253	342,602	33,007	7.9	35.9	46.6
$10,000 under $11,000	1,716,074	1,122,795	157,421	605,947	135,935	162,447	127,312	109,907	17,898	6,942	21,516	59,092	404,070	38,006	6.0	17.5	28.1
$11,000 under $12,000	1,690,774	1,047,135	150,784	599,901	142,214	179,390	133,394	143,124	23,280	24,381	27,644	70,601	415,888	45,899	6.1	15.1	39.3
$12,000 under $13,000	1,788,103	1,042,452	134,371	553,273	124,454	107,155	118,556	107,884	20,787	15,212	23,115	52,474	467,370	48,354	6.3	14.7	35.7
$13,000 under $14,000	1,713,027	1,089,517	134,706	562,920	176,572	390,690	122,704	116,387	24,963	35,014	21,636	45,098	437,813	50,509	8.3	15.5	36.6
$14,000 under $15,000	1,659,584	883,418	100,528	396,571	159,029	156,021	114,404	97,028	14,074	5,614	22,194	51,688	442,401	55,779	6.5	15.2	45.5
$15,000 under $20,000	6,104,684	3,944,509	362,567	1,613,682	479,837	616,182	494,974	482,703	76,691	67,398	79,577	139,865	1,630,773	219,878	0.8	7.4	20.8
$20,000 under $25,000	3,056,751	2,688,906	179,154	727,860	293,477	568,843	249,286	320,775	52,778	93,553	50,974	180,461	801,171	131,099	3.3	9.8	30.0
$25,000 under $30,000	1,483,641	1,947,452	101,881	447,219	155,564	405,154	136,362	191,863	31,412	74,718	42,973	161,530	343,571	68,321	4.2	14.1	22.4
$30,000 under $50,000	1,592,055	3,393,682	103,301	702,055	249,897	1,267,803	157,388	355,088	65,877	195,537	79,573	316,886	292,511	93,348	1.8	4.2	18.7
$50,000 under $100,000	558,599	2,272,382	42,625	298,584	121,369	801,526	74,070	272,868	37,653	143,665	47,792	290,866	89,136	69,207	1.4	3.1	8.3
$100,000 under $200,000	105,473	948,865	9,238	97,561	28,844	316,640	15,119	109,963	11,025	110,059	14,536	148,301	15,844	26,417	1.5	3.4	9.9
$200,000 under $500,000	21,135	459,664	2,453	30,740	5,715	93,808	3,700	51,825	3,474	86,881	4,094	97,668	3,382	12,084	1.4	2.8	6.7
$500,000 under $1,000,000	2,570	133,013	326	4,869	689	18,215	500	14,586	506	24,561	639	40,014	445	4,064	(2)	(2)	(2)
$1,000,000 or more	889	114,808	121	2,792	238	7,738	219	11,692	189	25,973	232	34,751	142	2,173	(2)	(2)	(2)
Taxable returns, total	**33,047,580**	**29,208,843**	**3,256,002**	**11,831,018**	**3,134,881**	**6,457,833**	**2,338,097**	**2,779,278**	**526,687**	**1,098,726**	**618,928**	**1,853,007**	**6,508,523**	**968,487**	**.3**	**0.3**	**6.9**
No adjusted gross income	2,149	36,034	94	572	490	5,143	543	32,814	817	15,561	224	609	321	1,326	11.6	25.5	81.8
$1 under $1,000	26,260	7,417	(*)	(*)	—	—	(*)	(*)	—	—	(*)	(*)	(*)	(*)	37.7	—	—
$1,000 under $2,000	68,075	30,558	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	27.5	(*)	(*)
$2,000 under $3,000	896,317	310,031	61,938	108,176	38,669	26,267	15,060	11,564	4,754	1,265	19,687	20,401	16,163	486	10.4	34.3	72.3
$3,000 under $4,000	1,255,943	931,343	225,835	435,168	134,468	173,821	37,913	22,489	18,162	22,095	23,343	29,914	41,166	3,989	7.6	25.7	53.3
$4,000 under $5,000	1,451,764	1,109,884	312,360	774,594	146,950	216,921	52,302	32,351	18,236	18,970	17,518	20,463	66,598	4,213	7.2	23.2	57.5
$5,000 under $6,000	1,639,237	1,275,596	267,573	742,006	150,843	195,381	68,096	49,234	34,101	38,674	24,297	42,884	98,972	7,284	7.2	18.5	66.7
$6,000 under $7,000	1,449,200	1,230,907	274,299	911,842	158,154	133,234	95,012	69,355	20,260	10,165	12,124	16,446	125,012	8,893	7.9	18.1	46.4
$7,000 under $8,000	1,606,928	1,244,252	239,826	810,598	160,286	196,364	93,445	67,326	12,839	13,226	15,695	38,820	176,493	13,880	7.6	17.4	62.4
$8,000 under $9,000	1,674,065	1,100,522	203,309	694,573	151,254	200,545	130,103	86,272	11,568	3,362	19,548	32,898	312,763	39,077	7.4	18.3	35.8
$9,000 under $10,000	1,566,872	1,069,252	194,639	734,639	131,818	262,386	108,650	84,554	28,168	81,627	39,558	80,750	339,141	32,278	8.0	36.9	47.0
$10,000 under $11,000	1,703,560	1,107,846	157,209	605,169	133,615	159,646	123,882	105,039	17,083	5,704	21,277	58,537	402,098	37,413	6.0	17.8	29.5
$11,000 under $12,000	1,677,790	1,028,097	149,549	593,974	140,568	178,469	131,315	132,136	23,093	22,868	27,624	70,718	413,648	44,945	6.2	15.2	41.4
$12,000 under $13,000	1,781,640	1,038,578	134,370	553,264	123,757	106,274	117,820	105,953	20,320	14,936	22,905	50,713	466,545	48,125	6.3	14.8	36.4
$13,000 under $14,000	1,707,508	1,076,010	134,681	562,351	175,406	386,847	122,049	112,497	24,767	34,721	20,764	32,019	437,281	50,468	8.3	15.7	36.9
$14,000 under $15,000	1,656,800	878,323	100,360	396,156	156,940	155,183	114,310	96,763	14,045	5,602	22,090	51,547	442,269	55,726	6.5	15.3	45.6
$15,000 under $20,000	6,081,565	3,881,155	359,115	1,602,651	476,550	607,410	491,968	464,867	75,145	64,904	77,816	136,996	1,625,809	218,444	0.7	7.4	21.2
$20,000 under $25,000	3,049,749	2,673,304	178,557	722,777	291,268	561,025	247,845	316,441	51,934	89,216	50,644	177,967	799,554	130,261	3.3	9.9	31.0
$25,000 under $30,000	1,480,355	1,943,421	101,871	447,212	154,986	403,218	136,066	189,440	31,183	74,734	42,859	159,314	343,237	68,148	4.2	14.2	22.4
$30,000 under $50,000	1,586,071	3,369,560	102,604	700,276	248,552	1,259,343	156,595	348,994	65,396	192,986	79,218	316,501	290,943	92,062	1.8	4.2	18.9
$50,000 under $100,000	556,265	2,235,950	42,468	297,894	120,683	790,878	73,609	266,944	37,230	141,510	47,529	287,992	88,789	67,691	1.4	3.1	8.3
$100,000 under $200,000	105,038	936,396	9,207	97,221	28,735	314,737	15,025	107,359	10,967	109,965	14,447	147,385	15,740	25,829	1.5	3.4	9.9
$200,000 under $500,000	21,002	449,149	2,436	30,611	5,673	92,839	3,664	50,602	3,448	86,801	4,064	96,810	3,347	11,893	1.4	2.8	6.7
$500,000 under $1,000,000	2,555	130,000	324	4,863	683	18,028	497	14,435	501	24,555	634	39,993	443	4,048	(2)	(2)	(2)
$1,000,000 or more	882	113,258	120	2,776	236	7,707	218	11,692	187	25,214	232	34,751	140	1,963	(2)	(2)	(2)
Total nontaxable returns	**4,872,051**	**2,966,915**	**764,196**	**1,412,571**	**666,404**	**756,493**	**322,292**	**672,023**	**70,337**	**60,906**	**80,368**	**65,730**	**252,286**	**39,573**	**1.0**	**7.6**	**27.2**
All returns, summary:																	
Returns under $5,000	8,167,639	4,839,013	1,281,148	2,462,934	922,634	1,055,606	371,581	640,962	91,865	79,644	141,576	101,149	292,768	31,842	2.1	7.7	29.5
Returns $5,000 under $10,000	8,258,643	6,246,148	1,259,574	4,136,683	804,817	1,067,108	538,820	424,647	124,552	170,480	122,225	228,294	1,121,524	111,081	0.5	5.3	28.4
Returns $10,000 under $15,000	8,567,562	5,185,318	677,810	2,718,612	738,204	995,703	616,370	574,331	101,002	87,163	116,105	278,953	2,167,542	238,547	1.0	7.4	19.7
Returns $15,000 or more	12,925,797	15,903,280	801,666	3,925,362	1,335,630	4,095,909	1,131,618	1,811,363	279,605	822,346	320,390	1,410,341	3,176,975	626,592	0.5	2.3	6.5

Footnotes at end of table.

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

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

Size of adjusted gross income	All other sources net income less loss		Total adjustments		Total deductions		Standard deduction		Itemized deductions		Exemptions		Number of returns with no taxable income	Coefficient of variation for amount (percent)**		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number	Amount		All other sources net income less loss	Total adjustments	Exemptions
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(g)	(h)	(i)
All returns, total	**4,268,095**	**2,858,555**	**7,722,730**	**10,664,730**	**80,248,984**	**180,649,610**	**52,201,575**	**73,614,338**	**28,047,409**	**107,035,268**	**209,752,829**	**157,262,527**	**16,018,537**	**1.9**	**0.7**	**0.1**
No adjusted gross income	33,744	—915,890	36,830	111,767	—	—	—	—	—	—	1,154,540	863,780	443,603	5.9	20.3	5.2
$1 under $1,000	45,844	5,861	42,411	122,707	5,513,548	6,897,278	5,477,279	6,822,661	36,269	74,616	6,691,414	5,016,222	5,447,901	214.9	26.3	0.8
$1,000 under $2,000	139,170	66,922	85,221	147,020	6,064,252	7,675,089	5,993,856	7,507,175	70,396	167,914	8,382,169	6,280,254	5,857,202	23.1	20.3	1.5
$2,000 under $3,000	159,513	121,709	116,264	188,262	5,252,794	6,791,346	5,053,725	6,369,663	199,069	421,683	8,814,155	6,607,540	1,964,986	20.9	18.6	1.1
$3,000 under $4,000	136,835	97,308	174,272	275,533	4,878,360	6,559,747	4,477,052	5,674,642	401,308	885,105	9,337,179	7,000,183	1,084,209	27.8	15.9	1.3
$4,000 under $5,000	163,779	105,872	181,047	261,390	4,885,061	6,714,457	4,281,477	5,417,635	603,584	1,296,822	10,008,258	7,501,213	550,048	19.0	13.3	0.7
$5,000 under $6,000	149,965	128,748	283,870	359,442	4,785,426	6,974,131	3,967,502	5,055,483	817,924	1,918,648	10,877,974	8,154,330	292,485	23.0	11.6	0.2
$6,000 under $7,000	165,791	181,458	274,816	321,788	4,056,036	6,179,355	3,088,751	3,960,333	967,285	2,219,022	9,957,223	7,464,836	169,705	22.0	10.6	(*)
$7,000 under $8,000	182,153	78,883	373,112	463,078	4,152,000	6,533,165	2,991,779	3,837,169	1,160,221	2,695,996	10,503,059	7,873,565	70,968	22.3	8.8	0.3
$8,000 under $9,000	192,125	147,349	376,138	417,326	3,916,628	6,772,726	2,518,788	3,259,020	1,397,840	3,513,706	10,534,499	7,894,571	55,965	25.5	8.6	0.8
$9,000 under $10,000	157,779	158,554	408,837	490,908	3,671,642	6,939,258	2,243,786	3,156,979	1,427,856	3,782,278	10,569,348	7,925,518	26,583	30.2	7.7	0.8
$10,000 under $11,000	184,584	106,653	391,365	439,901	3,504,122	7,212,288	1,958,675	3,061,349	1,545,447	4,150,939	10,487,381	7,863,398	11,527	20.2	6.8	0.1
$11,000 under $12,000	192,669	108,180	427,055	518,828	3,344,198	7,587,048	1,770,350	3,018,569	1,573,848	4,568,479	10,672,656	8,002,398	7,715	19.8	6.4	0.5
$12,000 under $13,000	183,838	120,502	447,273	509,012	3,303,328	8,007,530	1,704,283	3,178,200	1,599,045	4,829,329	10,710,643	8,031,846	5,303	21.6	6.3	0.4
$13,000 under $14,000	196,057	168,166	403,126	468,059	2,961,149	7,723,227	1,474,754	2,923,453	1,486,395	4,799,774	9,810,584	7,357,047	3,216	18.1	5.9	0.5
$14,000 under $15,000	197,184	99,748	432,037	488,952	2,691,312	7,384,791	1,190,107	2,376,258	1,501,205	5,008,533	9,264,826	6,948,037	2,874	22.9	5.8	0.2
$15,000 under $20,000	738,052	556,260	1,542,276	1,876,980	9,091,001	28,542,698	2,876,738	5,736,667	6,214,263	22,806,031	32,034,258	24,023,504	12,632	9.4	2.9	0.2
$20,000 under $25,000	426,774	401,490	747,853	1,036,523	3,943,993	15,231,853	704,570	1,405,427	3,239,423	13,826,426	14,266,720	10,699,042	4,425	9.0	3.9	0.3
$25,000 under $30,000	213,343	219,379	376,670	654,905	1,741,991	8,024,121	217,089	433,516	1,524,902	7,590,605	6,278,337	4,707,966	973	15.5	5.6	1.6
$30,000 under $50,000	258,190	381,974	423,488	956,404	1,759,837	11,011,544	176,583	351,569	1,583,254	10,659,974	6,560,222	4,919,339	4,585	14.0	4.2	1.5
$50,000 under $100,000	116,478	327,253	152,848	453,803	596,663	6,775,056	31,160	62,064	565,503	6,712,992	2,326,650	1,744,910	1,821	6.2	2.1	0.6
$100,000 under $200,000	26,838	118,987	22,464	77,954	110,176	2,724,828	2,919	5,806	107,257	2,719,022	419,566	314,654	545	6.3	2.4	0.4
$200,000 under $500,000	6,276	44,281	3,097	18,838	21,929	1,417,309	331	660	21,598	1,416,649	78,845	59,132	209	6.8	3.7	0.6
$500,000 under $1,000,000	792	14,279	289	3,944	2,635	449,085	16	30	2,619	449,055	9,199	6,899	39	(*)	(*)	(*)
$1,000,000 or more	322	14,629	71	1,406	903	521,680	5	10	898	521,670	3,124	2,343	18	(*)	(*)	(*)
Taxable returns, total	**3,810,674**	**3,453,019**	**7,319,016**	**9,795,396**	**64,264,896**	**156,889,166**	**37,397,381**	**54,763,375**	**26,867,515**	**102,125,791**	**176,591,368**	**132,406,785**	**5,031**	**2.7**	**0.3**	**0.1**
No adjusted gross income	632	—96,036	163	2,472	—	—	—	—	—	—	7,666	5,749	2,266	4.4	55.0	14.1
$1 under $1,000	(*)	(*)	—	—	65,657	2,591	61,662	2,218	3,995	373	65,687	48,947	100	(*)	—	19.3
$1,000 under $2,000	(*)	(*)	(*)	(*)	207,068	77,679	191,754	73,381	15,314	4,298	212,721	157,643		(*)	(*)	10.6
$2,000 under $3,000	67,108	62,185	65,988	72,513	3,264,643	4,084,232	3,206,449	4,015,710	58,194	68,522	3,488,456	2,615,221	148	23.3	29.3	2.7
$3,000 under $4,000	86,421	72,961	117,225	176,502	3,735,146	4,808,133	3,552,635	4,501,476	182,511	306,657	5,076,651	3,806,605		33.5	22.3	2.6
$4,000 under $5,000	129,954	79,782	148,344	189,569	4,271,008	5,609,608	3,860,464	4,877,464	410,544	732,144	7,323,872	5,490,394	(*)	20.7	15.9	1.8
$5,000 under $6,000	127,007	101,125	246,742	291,891	4,432,085	6,079,252	3,797,366	4,838,955	634,719	1,240,298	9,166,202	6,870,601	165	27.7	13.2	0.4
$6,000 under $7,000	151,215	178,407	251,548	276,415	3,838,703	5,633,829	2,996,185	3,840,656	842,518	1,793,173	8,726,744	6,542,126	(*)	22.2	11.5	0.7
$7,000 under $8,000	174,243	80,394	363,337	445,218	4,049,048	6,230,062	2,945,625	3,778,480	1,103,423	2,451,682	9,890,851	7,414,467		21.4	9.0	1.1
$8,000 under $9,000	184,342	142,749	368,455	395,352	3,839,406	6,451,705	2,491,257	3,223,938	1,348,149	3,227,766	10,052,092	7,532,874	85	26.0	8.8	0.3
$9,000 under $10,000	155,769	154,657	403,539	478,605	3,624,882	6,711,651	2,228,565	3,135,410	1,396,317	3,576,241	10,301,804	7,724,880		30.9	7.8	0.7
$10,000 under $11,000	183,913	106,775	387,248	432,872	3,477,957	7,090,877	1,951,088	3,049,393	1,526,869	4,041,485	10,351,294	7,761,334		19.8	6.9	1.3
$11,000 under $12,000	192,007	109,463	424,900	515,123	3,322,246	7,486,356	1,761,892	3,004,226	1,560,354	4,482,129	10,568,240	7,924,104	81	19.5	6.4	0.5
$12,000 under $13,000	183,681	122,079	444,048	499,856	3,290,777	7,939,164	1,699,586	3,169,404	1,591,191	4,769,760	10,646,658	7,983,857		21.2	6.3	0.4
$13,000 under $14,000	194,270	165,200	402,143	467,432	2,950,251	7,656,397	1,471,275	2,916,540	1,478,976	4,739,858	9,759,476	7,318,716	702	18.1	5.9	0.5
$14,000 under $15,000	196,724	99,419	431,467	487,539	2,685,433	7,333,894	1,188,819	2,373,722	1,496,614	4,960,172	9,232,994	6,924,163		23.0	5.8	0.2
$15,000 under $20,000	733,149	555,867	1,538,839	1,868,958	9,057,759	28,218,800	2,866,130	5,715,492	6,191,629	22,503,308	31,880,983	23,908,547	117	9.4	2.9	0.2
$20,000 under $25,000	425,600	393,633	746,147	1,026,974	3,934,224	15,101,382	702,013	1,400,313	3,232,211	13,701,069	14,227,089	10,669,320	160	8.9	3.9	0.3
$25,000 under $30,000	212,346	219,357	375,938	652,914	1,736,860	7,984,760	214,293	427,936	1,522,567	7,556,824	6,254,601	4,690,195	91	15.5	5.6	1.6
$30,000 under $50,000	256,954	383,964	421,935	950,909	1,752,525	10,790,210	176,060	350,527	1,576,465	10,439,683	6,531,683	4,897,937	230	13.9	4.2	1.5
$50,000 under $100,000	115,794	329,681	152,595	451,984	594,197	6,635,438	30,998	61,740	563,199	6,573,698	2,317,118	1,737,762	425	6.1	2.1	0.6
$100,000 under $200,000	26,696	118,272	22,426	77,749	109,718	2,659,956	2,914	5,796	106,804	2,654,160	417,916	313,417	202	6.2	2.4	0.4
$200,000 under $500,000	6,224	44,994	3,086	18,519	21,787	1,369,568	330	658	21,457	1,368,909	78,330	58,746	100	6.7	3.8	0.6
$500,000 under $1,000,000	786	14,070	288	3,941	2,620	437,126	16	30	2,604	437,096	9,148	6,861	27	(*)	(*)	(*)
$1,000,000 or more	320	14,615	70	1,404	896	496,496	5	10	891	496,486	3,092	2,319	14	(*)	(*)	(*)
Total nontaxable returns	**457,421**	**—584,467**	**403,714**	**869,334**	**15,984,088**	**23,760,443**	**14,804,194**	**18,850,966**	**1,179,894**	**4,909,478**	**33,161,461**	**24,855,743**	**16,014,506**	**11.0**	**7.7**	**0.3**
All returns, summary:																
Returns under $5,000	678,885	—518,218	636,045	1,106,679	26,594,015	34,637,916	25,283,389	31,791,777	1,310,626	2,846,139	44,387,715	33,269,192	15,347,949	13.7	7.4	0.3
Returns $5,000 under $10,000	847,813	694,992	1,716,773	2,052,542	20,581,732	33,398,635	14,810,606	19,268,985	5,771,126	14,129,650	52,442,103	39,312,821	615,706	11.6	4.1	0.2
Returns $10,000 under $15,000	954,332	603,249	2,100,856	2,424,752	15,804,109	37,914,884	8,098,169	14,557,830	7,705,940	23,357,054	50,946,090	38,202,725	30,635	9.1	2.8	0.2
Returns $15,000 or more	1,787,065	2,078,533	3,269,056	5,080,757	17,269,128	74,698,175	4,009,411	7,995,750	13,259,717	66,702,424	61,976,921	46,477,788	25,247	4.4	1.7	0.2

Footnotes at end of table.

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

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

Size of adjusted gross income	Taxable income		Income tax before credits	Total tax credits		Income tax after credits		Total income tax		Self-employment tax		Total tax liability		Coefficient of variation for amount (percent)**
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Self-employment tax
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(j)
All returns, total	**64,673,050**	**511,928,462**	**109,384,600**	**4,977,391**	**1,493,163**	**64,261,406**	**107,901,438**	**64,267,162**	**108,083,776**	**6,701,292**	**3,011,062**	**65,558,500**	**111,175,026**	**0.6**
No adjusted gross income	—	—	—	—	—	—	—	2,266	15,724	41,743	10,670	50,725	29,058	12.3
$1 under $1,000	65,647	7,477	1,021	—	—	65,647	1,021	65,657	1,046	101,917	9,253	171,823	10,798	11.6
$1,000 under $2,000	207,050	92,589	13,121	5,095	69	206,978	13,052	207,068	13,314	273,212	30,769	478,519	44,371	5.3
$2,000 under $3,000	3,287,808	1,493,369	213,346	73,691	2,119	3,264,520	211,228	3,264,643	211,497	361,125	56,494	3,521,468	269,650	5.5
$3,000 under $4,000	3,794,151	4,538,194	676,995	150,008	9,796	3,735,121	667,199	3,735,146	667,479	342,162	72,058	3,908,168	740,007	5.1
$4,000 under $5,000	4,335,013	8,196,698	1,287,678	208,853	21,854	4,270,924	1,265,824	4,271,008	1,266,039	338,575	86,467	4,388,851	1,353,242	4.8
$5,000 under $6,000	4,492,941	11,436,477	1,852,474	304,601	31,560	4,431,920	1,820,914	4,432,085	1,821,265	364,982	111,994	4,516,449	1,935,776	5.3
$6,000 under $7,000	3,886,331	12,860,071	2,135,137	239,102	39,177	3,838,667	2,095,960	3,838,703	2,096,245	393,882	132,657	3,905,514	2,230,548	5.0
$7,000 under $8,000	4,081,032	16,751,495	2,827,088	265,977	47,331	4,049,027	2,779,756	4,049,048	2,780,460	395,687	151,387	4,095,307	2,934,402	5.9
$8,000 under $9,000	3,860,663	18,675,279	3,222,940	276,197	42,198	3,839,344	3,180,741	3,839,406	3,182,858	345,382	142,993	3,865,373	3,327,098	4.6
$9,000 under $10,000	3,645,059	20,049,465	3,498,969	245,001	49,643	3,624,864	3,449,325	3,624,882	3,449,516	318,714	136,654	3,646,626	3,587,020	4.8
$10,000 under $11,000	3,492,595	21,754,194	3,834,615	208,544	40,738	3,477,944	3,793,877	3,477,957	3,794,100	314,382	135,455	3,491,251	3,931,561	4.0
$11,000 under $12,000	3,336,483	22,855,940	4,054,518	229,934	48,424	3,322,152	4,006,095	3,322,246	4,006,430	293,984	143,689	3,335,076	4,150,945	4.6
$12,000 under $13,000	3,298,025	25,242,242	4,523,901	182,761	35,948	3,290,743	4,487,953	3,290,777	4,488,194	256,691	132,408	3,297,213	4,622,205	4.7
$13,000 under $14,000	2,957,933	24,843,992	4,508,529	213,555	44,092	2,949,595	4,464,437	2,950,251	4,464,732	249,764	132,265	2,957,926	4,598,990	4.9
$14,000 under $15,000	2,688,438	24,667,677	4,522,284	187,769	40,059	2,685,378	4,482,225	2,685,433	4,482,442	200,664	109,333	2,689,086	4,592,829	4.9
$15,000 under $20,000	9,078,369	103,804,701	19,832,151	685,963	174,699	9,057,604	19,657,452	9,057,759	19,658,989	771,654	444,156	9,075,219	20,109,870	2.2
$20,000 under $25,000	3,939,568	61,429,586	12,610,555	422,280	142,960	3,934,036	12,467,595	3,934,224	12,469,068	416,036	277,429	3,938,080	12,754,840	2.6
$25,000 under $30,000	1,741,018	34,615,204	7,653,104	264,640	108,751	1,736,686	7,544,353	1,736,860	7,546,473	255,494	182,797	1,740,668	7,735,880	3.3
$30,000 under $50,000	1,755,252	49,087,092	12,500,000	492,755	247,299	1,752,196	12,252,701	1,752,525	12,259,977	431,358	328,650	1,755,051	12,602,160	2.2
$50,000 under $100,000	594,842	30,895,732	10,534,612	247,405	189,989	593,571	10,344,623	594,197	10,367,467	194,973	153,483	594,874	10,531,852	1.3
$100,000 under $200,000	109,631	11,344,352	4,974,399	57,737	84,440	109,392	4,889,959	109,718	4,922,394	32,588	25,268	109,894	4,953,295	1.2
$200,000 under $500,000	21,720	4,684,335	2,477,421	13,253	37,959	21,637	2,439,462	21,787	2,479,842	5,584	4,222	21,817	2,487,147	1.8
$500,000 under $1,000,000	2,596	1,308,214	791,551	1,667	12,364	2,581	779,187	2,620	800,588	556	391	2,624	803,248	(3)
$1,000,000 or more	885	1,295,087	848,191	603	41,694	879	806,497	896	837,637	183	120	898	838,234	(3)
Taxable returns, total	**64,262,131**	**510,848,690**	**109,187,510**	**4,568,472**	**1,266,075**	**64,261,406**	**107,901,436**	**64,267,162**	**108,083,776**	**5,441,143**	**2,710,443**	**64,267,162**	**110,857,568**	**0.9**
No adjusted gross income	—	—	—	—	—	—	—	2,266	15,724	321	193	2,266	16,117	17.9
$1 under $1,000	65,647	7,477	1,021	—	—	65,647	1,021	65,657	1,046	(*)	(*)	65,657	1,062	(*)
$1,000 under $2,000	206,978	92,575	13,119	5,023	67	206,978	13,052	207,068	13,314	9,518	1,052	207,068	14,366	39.6
$2,000 under $3,000	3,264,520	1,483,943	211,980	50,403	753	3,264,520	211,228	3,264,643	211,497	106,028	16,079	3,264,643	228,016	7.3
$3,000 under $4,000	3,735,121	4,503,822	671,969	90,978	4,770	3,735,121	667,199	3,735,146	667,479	172,731	36,489	3,735,146	704,096	6.5
$4,000 under $5,000	4,270,924	8,120,022	1,276,330	144,764	10,506	4,270,924	1,265,824	4,271,008	1,266,039	221,340	55,428	4,271,008	1,321,635	5.7
$5,000 under $6,000	4,431,920	11,365,662	1,842,199	243,580	21,284	4,431,920	1,820,914	4,432,085	1,821,265	281,456	85,075	4,432,085	1,908,108	6.5
$6,000 under $7,000	3,838,669	12,766,666	2,121,123	191,440	25,163	3,838,667	2,095,960	3,838,703	2,096,245	327,344	107,089	3,838,703	2,204,731	5.6
$7,000 under $8,000	4,049,027	16,663,149	2,813,243	233,972	33,486	4,049,027	2,779,756	4,049,048	2,780,460	350,474	132,249	4,049,048	2,915,087	6.6
$8,000 under $9,000	3,839,348	18,622,116	3,214,636	254,882	33,894	3,839,344	3,180,741	3,839,406	3,182,858	319,541	130,426	3,839,406	3,313,995	4.8
$9,000 under $10,000	3,624,876	19,964,622	3,485,300	224,818	35,975	3,624,864	3,449,325	3,624,882	3,449,516	298,421	125,829	3,624,882	3,575,929	5.1
$10,000 under $11,000	3,477,952	21,688,808	3,824,301	193,901	30,424	3,477,944	3,793,877	3,477,957	3,794,100	301,186	127,491	3,477,957	3,923,132	4.2
$11,000 under $12,000	3,322,179	22,775,794	4,040,952	215,630	34,857	3,322,152	4,006,095	3,322,246	4,006,430	282,000	135,627	3,322,246	4,142,593	4.8
$12,000 under $13,000	3,290,768	25,194,510	4,515,841	175,504	27,889	3,290,743	4,487,953	3,290,777	4,488,194	250,267	127,564	3,290,777	4,617,109	4.8
$13,000 under $14,000	2,949,599	24,789,653	4,499,587	205,221	35,150	2,949,595	4,464,437	2,950,251	4,464,732	242,285	127,576	2,950,251	4,594,048	5.0
$14,000 under $15,000	2,685,383	24,643,238	4,518,007	184,714	35,782	2,685,378	4,482,225	2,685,433	4,482,442	197,020	107,006	2,685,433	4,590,360	5.0
$15,000 under $20,000	9,057,642	103,600,916	19,795,824	665,236	138,372	9,057,604	19,657,452	9,057,759	19,658,989	754,222	430,464	9,057,759	20,094,949	2.2
$20,000 under $25,000	3,934,064	61,353,440	12,595,901	416,776	128,306	3,934,036	12,467,595	3,934,224	12,469,068	412,392	274,660	3,934,224	12,751,115	2.6
$25,000 under $30,000	1,736,769	34,528,674	7,636,053	260,391	91,700	1,736,686	7,544,353	1,736,860	7,546,473	251,759	179,767	1,736,860	7,732,518	3.4
$30,000 under $50,000	1,752,295	49,010,261	12,481,727	489,798	229,026	1,752,196	12,252,701	1,752,525	12,259,977	429,513	327,337	1,752,525	12,597,256	2.2
$50,000 under $100,000	593,772	30,852,778	10,521,632	246,335	177,009	593,571	10,344,623	594,197	10,367,467	194,504	153,131	594,197	10,531,291	1.3
$100,000 under $200,000	109,516	11,336,250	4,971,343	57,622	81,384	109,392	4,889,959	109,718	4,922,394	32,449	25,181	109,718	4,953,141	1.2
$200,000 under $500,000	21,687	4,681,556	2,475,989	13,220	36,528	21,637	2,439,462	21,787	2,479,842	5,563	4,206	21,787	2,487,108	1.8
$500,000 under $1,000,000	2,593	1,308,133	791,527	1,664	12,341	2,581	779,187	2,620	800,588	555	391	2,620	801,573	(3)
$1,000,000 or more	882	1,294,625	847,906	600	41,409	879	806,497	896	837,637	182	119	896	838,233	(3)
Total nontaxable returns	**410,919**	**1,280,771**	**227,090**	**410,919**	**227,090**	—	—	—	—	**1,260,149**	**300,623**	**1,291,338**	**317,455**	**2.7**
All returns, summary:														
Returns under $5,000	11,689,669	14,328,327	2,192,162	437,647	33,838	11,543,190	2,158,324	11,545,788	2,175,099	1,458,734	265,711	12,519,554	2,447,127	2.5
Returns $5,000 under $10,000	19,966,026	79,772,786	13,536,607	1,330,878	209,909	19,783,822	13,326,698	19,784,124	13,330,344	1,818,647	675,685	20,029,269	14,014,843	2.3
Returns $10,000 under $15,000	15,773,474	119,364,045	21,443,846	1,022,563	209,260	15,725,812	21,234,586	15,726,664	21,235,898	1,315,485	653,151	15,770,552	21,896,529	2.0
Returns $15,000 or more	17,243,881	298,464,304	72,221,984	2,186,303	1,040,156	17,208,582	71,181,829	17,210,586	71,342,435	2,108,426	1,416,517	17,239,125	72,816,525	1.0

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]These figures may differ slightly from those published in Statistics of Income—1973, Business Income Tax Returns, because of differences in coding and processing procedures.
[2]Less than 0.05 percent.
[3]Returns in these cells are not subject to sampling variability.
**See Sampling Variability in Section 7 for interpretation and limitation of these coefficient of variation estimates.
NOTE: Detail may not add to total because of rounding.

Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business and profession				Farm			
					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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**43,845,172**	**632,532,329**	**39,272,008**	**524,745,086**	**4,445,008**	**37,898,630**	**1,289,794**	**3,344,220**	**1,357,405**	**10,199,695**	**1,086,960**	**3,667,852**
No adjusted gross income	251,850	—2,847,982	98,669	704,607	18,342	163,423	116,643	1,123,382	2,823	21,658	80,195	879,562
$1 under $1,000	307,522	166,555	154,707	206,911	52,784	40,696	27,686	58,326	29,787	15,892	29,613	78,942
$1,000 under $2,000	655,710	1,016,159	441,207	721,342	88,857	123,137	29,249	63,443	58,073	53,065	29,158	76,858
$2,000 under $3,000	1,015,983	2,562,948	711,533	1,708,186	133,162	255,848	33,809	80,165	59,950	105,704	44,387	103,833
$3,000 under $4,000	1,229,306	4,321,801	893,307	2,931,205	164,466	394,073	39,943	80,936	61,302	111,119	35,933	73,720
$4,000 under $5,000	1,558,377	7,005,395	1,204,621	5,182,212	188,115	533,673	43,730	84,914	57,908	128,734	60,131	156,224
$5,000 under $6,000	1,824,449	10,008,066	1,523,941	7,832,985	196,850	682,619	45,695	94,010	55,365	182,168	62,220	110,925
$6,000 under $7,000	1,800,871	11,718,049	1,515,242	9,152,955	210,368	792,617	48,393	85,934	71,483	229,443	35,213	102,696
$7,000 under $8,000	2,116,994	15,851,649	1,886,782	13,299,946	228,060	945,790	55,490	91,080	72,084	257,777	59,735	131,654
$8,000 under $9,000	2,150,826	18,273,565	1,972,994	15,976,000	215,865	981,065	59,807	98,959	77,564	317,804	45,880	135,378
$9,000 under $10,000	2,357,878	22,381,312	2,201,182	19,974,057	221,947	1,024,413	63,683	93,892	50,408	257,614	55,068	132,959
$10,000 under $11,000	2,457,141	25,825,385	2,318,246	23,431,546	217,221	1,016,201	61,192	85,638	63,580	261,290	66,588	145,417
$11,000 under $12,000	2,550,532	29,312,014	2,412,171	26,711,534	216,150	1,057,458	65,190	91,788	62,649	315,953	54,025	124,938
$12,000 under $13,000	2,635,274	32,939,084	2,510,419	30,353,350	203,588	1,047,288	62,082	77,432	54,771	344,149	46,555	111,094
$13,000 under $14,000	2,445,683	32,969,062	2,324,329	30,041,649	199,564	1,115,071	57,521	75,774	53,638	310,578	43,894	91,197
$14,000 under $15,000	2,361,200	34,207,680	2,279,539	31,801,286	174,218	1,015,104	59,528	78,631	47,073	289,668	36,530	59,277
$15,000 under $20,000	8,279,331	142,542,853	7,942,059	130,664,558	654,848	4,671,274	197,328	258,202	181,323	1,432,507	127,574	267,467
$20,000 under $25,000	3,715,262	82,304,457	3,496,862	72,279,875	363,704	3,732,319	96,891	152,082	114,562	1,320,367	58,472	155,407
$25,000 under $30,000	1,631,025	44,328,468	1,494,596	36,542,873	201,254	2,893,667	43,618	80,794	58,554	923,581	27,854	117,757
$30,000 under $50,000	1,627,917	60,090,222	1,364,064	39,697,395	331,557	7,617,205	55,159	173,667	87,165	1,866,501	36,529	201,777
$50,000 under $100,000	549,772	36,295,275	429,387	18,432,267	139,043	5,777,064	20,109	127,561	30,683	1,102,252	23,279	208,757
$100,000 under $200,000	100,213	13,050,320	78,641	5,290,814	21,156	1,491,500	5,070	80,613	5,499	278,974	6,091	108,472
$200,000 under $500,000	19,153	5,343,082	15,184	1,476,202	3,422	395,377	1,579	58,343	1,022	65,757	1,715	66,071
$500,000 under $1,000,000	2,186	1,462,243	1,761	217,975	337	74,932	284	24,180	109	6,306	233	17,621
$1,000,000 or more	717	1,404,667	565	113,356	130	56,816	115	24,474	30	834	88	9,949
Taxable returns, total	**39,399,109**	**620,230,609**	**36,463,075**	**514,343,267**	**3,804,641**	**35,847,419**	**989,998**	**1,840,933**	**1,027,612**	**9,082,885**	**795,264**	**2,141,074**
No adjusted gross income	1,992	—161,919	964	41,221	338	14,934	960	113,867	433	3,433	230	23,400
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—
$2,000 under $3,000	59,486	169,536	48,207	138,792	7,633	16,817	2,371	5,312	(*)	(*)	(*)	(*)
$3,000 under $4,000	434,714	1,560,831	355,048	1,205,944	54,205	128,526	9,874	14,655	12,653	27,427	7,578	17,711
$4,000 under $5,000	1,085,258	4,907,327	859,181	3,674,190	112,385	306,596	22,169	35,902	34,074	75,788	37,792	69,999
$5,000 under $6,000	1,536,420	8,439,782	1,321,851	6,805,051	145,515	483,850	33,515	57,590	38,603	110,176	51,017	58,410
$6,000 under $7,000	1,595,395	10,392,007	1,360,500	8,226,032	176,462	635,211	39,055	59,892	47,761	138,582	29,348	77,790
$7,000 under $8,000	2,027,585	15,186,544	1,825,662	12,891,341	200,969	805,063	49,142	67,833	56,053	181,536	54,016	96,282
$8,000 under $9,000	2,086,672	17,732,973	1,926,055	15,590,126	202,058	898,809	54,082	73,134	67,503	261,470	43,660	117,292
$9,000 under $10,000	2,311,980	21,948,185	2,171,090	19,696,152	209,916	948,313	60,834	84,894	41,826	198,831	49,314	101,102
$10,000 under $11,000	2,432,819	25,570,824	2,300,825	23,267,479	209,919	964,870	59,517	77,930	57,807	220,977	64,107	135,862
$11,000 under $12,000	2,532,958	29,111,751	2,402,312	26,639,772	209,323	995,439	64,320	87,304	58,012	276,885	52,537	114,426
$12,000 under $13,000	2,623,307	32,790,689	2,501,239	30,249,984	201,567	1,027,628	61,319	75,261	50,704	299,534	45,811	89,548
$13,000 under $14,000	2,435,732	32,835,839	2,317,304	29,970,959	196,132	1,089,780	56,835	72,767	50,355	280,812	42,314	79,050
$14,000 under $15,000	2,355,548	34,125,204	2,276,285	31,756,243	171,732	993,406	59,148	75,575	45,739	275,689	36,040	54,109
$15,000 under $20,000	8,253,054	142,099,678	7,928,301	130,487,013	649,270	4,592,442	195,809	248,999	171,746	1,301,926	125,993	257,520
$20,000 under $25,000	3,707,991	82,146,401	3,491,879	72,187,165	362,576	3,716,319	96,143	144,866	112,564	1,285,044	57,383	143,468
$25,000 under $30,000	1,626,226	44,197,648	1,492,054	36,508,621	200,251	2,868,654	43,449	78,709	55,661	854,424	27,762	114,888
$30,000 under $50,000	1,622,034	59,873,677	1,360,101	39,573,236	330,520	7,583,941	54,623	162,264	86,202	1,844,580	36,044	187,736
$50,000 under $100,000	547,627	36,151,718	427,902	18,364,539	138,774	5,764,634	19,862	122,953	30,471	1,091,892	23,087	200,257
$100,000 under $200,000	99,837	12,999,042	78,369	5,269,555	21,053	1,486,840	5,014	78,188	5,470	276,832	6,048	106,983
$200,000 under $500,000	19,043	5,310,183	15,096	1,467,543	3,407	393,402	1,556	56,701	1,019	65,749	1,691	63,751
$500,000 under $1,000,000	2,175	1,454,921	1,751	216,998	337	74,932	281	23,998	108	6,304	230	17,320
$1,000,000 or more	710	1,386,883	560	113,075	127	56,739	112	21,787	30	834	87	9,757
Total nontaxable returns	**4,246,063**	**12,301,720**	**2,808,933**	**10,401,820**	**640,367**	**2,051,207**	**299,798**	**1,503,294**	**329,793**	**1,116,807**	**271,696**	**1,526,878**
All returns, summary:												
Returns under $5,000	5,018,748	12,224,877	3,504,044	11,454,463	645,726	1,510,849	291,060	1,491,167	269,843	436,172	279,417	1,369,138
Returns $5,000 under $10,000	10,251,018	78,232,641	9,100,141	66,235,942	1,073,090	4,426,503	273,068	463,875	326,904	1,244,806	258,116	613,612
Returns $10,000 under $15,000	12,449,830	155,253,224	11,844,704	142,339,365	1,010,741	5,251,121	305,513	409,264	281,711	1,521,638	247,592	531,923
Returns $15,000 or more	15,925,576	386,821,588	14,823,119	304,715,317	1,715,451	26,710,153	420,153	979,917	478,947	6,997,079	281,835	1,153,280

Footnotes at end of table.

Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Partnership net profit less loss		Small Business Corporation net profit less loss		Sales of capital assets				Sales of property other than capital assets net gain less loss		Dividends in adjusted gross income	
					Net gain		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
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**1,882,182**	**10,013,887**	**420,638**	**1,884,491**	**4,751,644**	**14,687,780**	**1,771,784**	**1,180,027**	**757,170**	**373,897**	**5,192,105**	**12,039,460**
No adjusted gross income	36,784	—1,201,686	13,364	—344,873	63,051	485,242	10,671	18,975	34,323	—88,980	24,721	122,720
$1 under $1,000	8,898	—28,815	2,675	—8,140	26,865	41,323	2,572	2,465	5,208	217	17,096	7,898
$1,000 under $2,000	11,882	—20,611	475	—3,410	58,537	64,094	4,034	4,017	17,729	—470	44,927	25,288
$2,000 under $3,000	27,235	21,936	959	—1,317	98,806	81,079	18,529	12,878	25,585	—1,968	82,269	36,351
$3,000 under $4,000	18,829	27,453	805	—815	113,604	107,838	30,010	15,409	21,538	2,195	110,555	74,721
$4,000 under $5,000	26,844	22,173	5,387	—3,456	126,114	157,019	22,144	13,934	25,401	—4,554	116,210	62,254
$5,000 under $6,000	52,990	78,443	8,093	—24,908	150,121	205,892	29,941	20,712	29,493	4,239	157,391	132,485
$6,000 under $7,000	43,915	113,821	6,694	—2,026	139,414	189,558	29,575	17,166	22,170	—1,244	128,221	122,144
$7,000 under $8,000	62,963	193,883	3,820	—8,170	169,987	265,512	40,640	26,462	26,958	5,101	113,677	97,976
$8,000 under $9,000	39,654	65,800	14,707	—41,437	145,252	205,459	36,818	21,850	27,107	6,675	142,522	153,609
$9,000 under $10,000	52,692	155,977	5,074	—4,267	155,185	211,827	41,260	26,621	26,897	5,475	126,480	129,617
$10,000 under $11,000	53,442	113,144	9,471	—16,273	197,959	238,099	44,688	29,307	32,313	8,233	167,134	137,701
$11,000 under $12,000	59,669	216,903	14,412	—11,823	175,058	268,920	53,107	39,981	25,897	7,149	173,264	131,328
$12,000 under $13,000	51,474	195,542	5,010	—4,525	181,951	241,946	64,054	35,090	31,811	—3,616	200,944	170,553
$13,000 under $14,000	63,263	243,548	13,561	—20,532	190,235	253,599	50,910	29,609	32,298	17,744	160,605	104,548
$14,000 under $15,000	50,229	175,393	17,671	—3,961	185,859	220,931	68,737	41,952	31,074	18,929	183,155	139,575
$15,000 under $20,000	263,935	980,164	75,179	117,038	815,314	1,198,094	325,138	192,238	116,144	47,109	886,653	794,289
$20,000 under $25,000	185,473	784,848	36,702	29,232	547,465	1,037,661	272,130	167,474	59,372	60,567	687,058	818,501
$25,000 under $30,000	143,101	717,120	31,185	142,489	364,446	878,769	181,076	122,022	40,196	43,533	464,130	713,001
$30,000 under $50,000	320,574	2,502,896	78,234	581,252	536,508	2,155,069	281,833	209,455	72,996	80,957	751,846	2,095,743
$50,000 under $100,000	220,846	3,184,531	55,470	706,002	238,330	2,110,462	133,765	106,508	38,233	71,894	354,302	2,471,534
$100,000 under $200,000	53,810	1,134,457	16,777	481,484	56,199	1,556,791	25,738	21,942	10,874	42,375	79,439	1,654,649
$200,000 under $500,000	11,736	297,652	4,195	233,280	13,080	1,243,392	3,967	3,541	2,922	31,103	16,816	1,105,853
$500,000 under $1,000,000	1,450	10,677	518	62,456	1,729	570,453	330	307	460	10,331	2,012	378,411
$1,000,000 or more	474	28,618	200	31,191	575	698,751	117	112	171	10,903	678	358,711
Taxable returns, total	**1,678,748**	**10,984,997**	**380,732**	**2,389,528**	**4,204,840**	**13,602,015**	**1,663,581**	**1,092,850**	**577,288**	**451,738**	**4,805,014**	**11,483,516**
No adjusted gross income	1,335	—198,996	680	—25,530	1,836	170,243	(*)	(*)	881	8,326	947	24,948
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—	(*)	(*)
$1,000 under $2,000	468	—12,397	2,778	—1,284	(*)	(*)	—	—	—	—	(*)	(*)
$2,000 under $3,000					6,790	8,611	(*)	(*)	(*)	(*)	2,947	1,858
$3,000 under $4,000	5,109	7,453			23,510	27,143	5,853	2,798	3,795	354	21,100	11,839
$4,000 under $5,000	13,048	16,299			77,179	85,590	11,254	6,938	10,177	497	78,985	35,510
$5,000 under $6,000	32,568	42,156	957	1,364	103,423	132,696	22,265	14,210	15,564	1,181	122,810	86,891
$6,000 under $7,000	31,590	68,031	(*)	(*)	104,255	141,695	21,732	11,568	10,691	1,322	108,776	90,459
$7,000 under $8,000	55,279	194,636	3,265	—7,034	154,645	204,171	38,256	24,665	19,512	95	109,118	94,130
$8,000 under $9,000	33,316	59,965	13,285	—33,766	132,495	181,701	33,019	18,829	19,673	8,954	131,983	127,544
$9,000 under $10,000	50,545	160,155	4,723	—2,538	142,949	179,721	36,391	23,319	21,216	—251	121,815	125,024
$10,000 under $11,000	51,464	112,607	9,120	—14,305	191,259	225,310	43,361	28,339	29,417	5,222	166,471	137,403
$11,000 under $12,000	56,212	214,415	14,188	—10,268	167,246	239,731	52,358	39,331	23,458	6,960	170,099	126,660
$12,000 under $13,000	49,907	191,732	4,902	—4,440	179,908	236,067	62,261	34,126	30,555	—4,722	200,116	169,256
$13,000 under $14,000	60,433	233,195	12,484	1,228	184,351	236,812	50,237	29,047	29,674	17,731	158,925	102,358
$14,000 under $15,000	49,873	182,634	17,500	—4,792	183,855	211,671	68,338	41,553	30,112	21,319	181,994	134,841
$15,000 under $20,000	256,048	986,565	74,489	118,280	802,474	1,144,490	322,966	190,439	111,783	44,859	881,303	783,983
$20,000 under $25,000	184,041	794,081	34,900	45,429	544,060	1,013,226	271,452	166,804	58,148	61,643	684,836	804,793
$25,000 under $30,000	142,244	726,943	31,015	144,886	362,011	868,463	180,689	121,645	38,129	42,106	463,102	708,941
$30,000 under $50,000	318,539	2,531,695	77,125	583,488	533,957	2,133,560	279,529	207,182	72,215	75,500	748,223	2,047,168
$50,000 under $100,000	219,587	3,206,659	54,997	707,521	237,213	2,095,562	133,436	106,202	37,739	69,206	352,873	2,438,761
$100,000 under $200,000	53,560	1,140,176	16,681	483,674	56,011	1,552,002	25,647	21,860	10,770	40,252	79,136	1,634,931
$200,000 under $500,000	11,665	297,583	4,165	234,499	13,041	1,240,683	3,932	3,507	2,894	30,391	16,714	1,089,304
$500,000 under $1,000,000	1,442	11,288	513	62,262	1,723	569,615	328	306	458	9,730	2,001	374,410
$1,000,000 or more	469	29,321	198	31,083	574	697,570	113	108	170	10,903	671	341,566
Total nontaxable returns	**183,414**	**—981,130**	**39,906**	**—425,039**	**546,804**	**1,085,765**	**108,193**	**87,078**	**179,882**	**—77,842**	**387,091**	**545,946**
All returns, summary:												
Returns under $5,000	130,472	—1,179,550	23,665	—362,012	486,977	936,595	87,960	67,678	129,784	—93,561	395,778	329,233
Returns $5,000 under $10,000	252,214	607,924	38,388	—80,808	759,959	1,078,247	178,234	112,811	132,625	20,245	668,291	635,832
Returns $10,000 under $15,000	278,077	944,530	60,125	—57,114	931,062	1,223,495	281,496	175,939	153,393	48,438	885,102	683,704
Returns $15,000 or more	1,201,399	9,640,963	298,460	2,384,425	2,573,646	11,449,442	1,224,094	823,598	341,368	398,773	3,242,934	10,390,692

Footnotes at end of table.

Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Interest received		Pensions and annuities (taxable portion)		Rent				Royalty net income less loss		Estate or trust net income less loss		State income tax refunds	
					Net income		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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All returns, total	**24,838,110**	**21,485,670**	**2,710,068**	**9,475,350**	**2,765,257**	**5,388,100**	**2,094,966**	**2,763,230**	**426,197**	**748,687**	**370,116**	**941,879**	**5,789,801**	**874,591**
No adjusted gross income	121,272	194,165	16,747	34,188	23,517	63,559	34,378	247,716	4,683	13,091	2,979	—3,895	12,989	5,522
$1 under $1,000	141,360	55,883	18,761	31,523	11,008	8,678	5,479	7,210	804	218	(*)	(*)	5,771	852
$1,000 under $2,000	282,397	164,750	80,288	99,580	53,767	27,261	42,260	42,940	6,038	2,278	799	959	18,075	1,743
$2,000 under $3,000	473,275	330,342	123,896	184,117	108,381	118,425	29,342	29,235	4,359	955	5,994	-5,342	19,995	3,962
$3,000 under $4,000	551,568	477,540	185,150	348,339	125,372	155,296	27,498	24,000	6,506	8,843	7,510	11,678	47,460	5,390
$4,000 under $5,000	629,609	625,005	205,413	532,145	121,040	170,696	37,852	28,246	18,897	13,585	3,682	847	46,610	3,908
$5,000 under $6,000	715,550	680,830	211,781	536,130	95,139	117,857	46,842	32,040	13,415	5,757	7,747	8,356	74,937	7,455
$6,000 under $7,000	702,600	709,883	204,724	689,395	95,863	100,839	64,831	72,826	10,846	9,427	9,590	18,844	94,193	8,481
$7,000 under $8,000	824,289	711,280	153,140	486,399	122,096	143,580	64,319	53,387	10,192	13,397	7,127	6,631	130,754	11,347
$8,000 under $9,000	909,237	586,515	139,897	455,628	91,584	123,188	101,796	74,716	9,956	4,395	8,885	14,999	235,705	20,454
$9,000 under $10,000	974,629	555,317	140,025	513,792	97,902	121,534	82,549	70,338	22,661	44,186	19,357	12,333	252,831	23,902
$10,000 under $11,000	1,166,606	666,639	120,834	453,123	110,970	129,614	98,998	84,264	12,625	4,509	10,588	15,826	314,317	29,095
$11,000 under $12,000	1,248,154	650,129	120,165	479,611	117,751	141,091	111,844	97,498	18,620	17,389	11,039	18,865	351,869	38,395
$12,000 under $13,000	1,402,106	698,224	107,178	434,092	98,546	77,723	97,988	88,715	18,813	8,900	11,671	23,193	388,239	38,348
$13,000 under $14,000	1,377,936	722,710	107,151	441,691	139,177	284,441	98,018	85,037	17,634	24,131	8,872	12,805	379,151	42,405
$14,000 under $15,000	1,435,281	666,235	80,715	302,009	143,638	134,477	103,525	85,090	9,191	3,791	13,654	27,151	410,470	51,029
$15,000 under $20,000	5,514,099	2,973,112	304,469	1,376,449	433,716	496,966	451,103	425,168	64,522	54,359	51,998	51,485	1,535,262	205,765
$20,000 under $25,000	2,867,092	2,272,458	158,709	635,680	270,057	497,258	239,384	304,558	46,726	57,483	36,526	65,295	764,789	122,529
$25,000 under $30,000	1,391,015	1,539,446	86,996	392,863	137,262	298,649	124,854	172,882	23,899	40,004	33,093	98,332	330,568	64,371
$30,000 under $50,000	1,477,200	2,863,947	96,143	660,633	224,677	1,081,806	145,473	324,283	59,142	124,515	62,990	146,242	274,567	86,731
$50,000 under $100,000	515,226	1,934,231	37,199	267,671	111,504	709,745	68,789	246,797	33,217	106,525	39,063	190,016	83,091	63,176
$100,000 under $200,000	96,200	823,100	8,172	86,196	26,367	279,944	13,923	98,538	9,899	86,292	12,167	102,181	14,735	24,128
$200,000 under $500,000	18,555	390,387	2,134	27,117	5,138	82,289	3,303	46,011	2,989	69,229	3,323	65,136	3,017	10,535
$500,000 under $1,000,000	2,142	108,281	276	4,462	600	15,131	435	11,739	425	17,625	501	25,331	386	3,268
$1,000,000 or more	712	85,261	103	2,517	185	6,053	183	9,996	138	17,783	170	22,925	120	1,800
Taxable returns, total	**22,919,534**	**19,769,239**	**2,200,218**	**8,500,557**	**2,374,437**	**4,893,386**	**1,892,785**	**2,303,913**	**379,694**	**701,244**	**344,171**	**902,912**	**5,598,518**	**841,267**
No adjusted gross income	1,900	32,203	32	337	460	4,661	434	29,535	728	15,270	155	975	270	1,179
$1 under $1,000	(*)	(*)	(*)	(*)	—	—	(*)	(*)	—	—	—	—	—	—
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)
$2,000 under $3,000	19,090	7,261	(*)	(*)	6,544	6,428	(*)	(*)	(*)	(*)	—	—	(*)	(*)
$3,000 under $4,000	178,232	103,499	46,248	107,333	32,362	48,166	8,223	6,788	1,187	466	(*)	(*)	10,657	884
$4,000 under $5,000	438,927	420,769	147,983	374,378	72,236	104,560	18,189	9,899	11,445	5,445	(*)	(*)	23,884	1,893
$5,000 under $6,000	599,963	577,327	157,330	390,922	77,458	94,905	36,452	24,594	5,240	2,163	4,207	3,471	48,375	3,959
$6,000 under $7,000	625,319	627,327	190,850	649,322	81,706	87,738	51,614	48,819	8,549	3,192	6,032	10,821	74,292	5,995
$7,000 under $8,000	784,899	668,345	151,808	482,060	115,576	129,481	56,814	40,134	9,428	11,937	6,215	5,587	124,549	10,098
$8,000 under $9,000	873,751	558,856	138,403	448,723	88,330	112,578	95,704	61,751	8,310	2,900	8,885	14,999	227,146	19,389
$9,000 under $10,000	953,530	540,807	137,228	490,993	94,517	114,180	80,130	62,937	21,999	43,444	18,239	11,829	249,410	23,175
$10,000 under $11,000	1,155,384	658,108	120,622	452,344	108,653	126,833	95,570	79,449	11,810	3,271	10,349	15,271	312,950	28,669
$11,000 under $12,000	1,236,844	634,833	118,930	473,685	116,107	140,173	109,770	86,523	18,435	15,877	11,021	18,997	349,629	37,440
$12,000 under $13,000	1,395,792	694,535	107,177	434,084	97,849	76,843	97,252	86,783	18,355	8,640	11,605	22,277	387,414	38,119
$13,000 under $14,000	1,372,561	710,424	107,126	441,122	138,011	280,597	97,363	81,148	17,438	23,837	8,801	12,679	378,619	42,364
$14,000 under $15,000	1,432,539	661,178	80,547	301,594	141,549	133,639	103,432	84,826	9,163	3,782	13,550	27,010	410,338	50,977
$15,000 under $20,000	5,497,943	2,940,523	302,739	1,372,631	431,363	491,078	448,226	407,411	63,104	51,900	51,827	50,882	1,532,686	204,889
$20,000 under $25,000	2,862,487	2,260,895	158,706	635,665	268,446	490,269	237,945	300,229	45,887	52,407	36,201	62,833	763,756	121,960
$25,000 under $30,000	1,388,040	1,535,896	86,986	392,857	136,817	296,830	124,577	170,783	23,672	40,060	32,979	96,117	330,274	64,270
$30,000 under $50,000	1,471,946	2,844,818	95,487	658,871	223,392	1,073,579	144,733	318,350	58,662	121,991	62,637	145,790	273,010	85,464
$50,000 under $100,000	513,196	1,902,301	37,045	267,008	110,855	699,746	68,337	240,936	32,845	104,530	38,885	187,562	82,751	61,672
$100,000 under $200,000	95,835	815,040	8,142	85,857	26,281	278,168	13,842	96,151	9,864	86,324	12,095	101,433	14,639	23,562
$200,000 under $500,000	18,447	382,778	2,119	26,991	5,100	81,513	3,275	45,057	2,964	69,129	3,300	64,743	2,987	10,360
$500,000 under $1,000,000	2,131	106,732	274	4,456	595	14,952	433	11,591	421	17,619	497	25,324	385	3,267
$1,000,000 or more	705	83,711	102	2,501	183	6,021	182	9,995	136	17,024	170	22,925	118	1,590
Total nontaxable returns	**1,918,576**	**1,716,434**	**509,848**	**974,797**	**390,820**	**492,715**	**202,181**	**459,317**	**46,503**	**47,422**	**25,945**	**38,767**	**191,385**	**33,317**
All returns, summary:														
Returns under $5,000	2,199,481	1,847,687	630,255	1,229,891	443,085	543,915	176,809	379,347	41,287	38,970	21,755	15,733	150,900	21,377
Returns $5,000 under $10,000	4,126,305	3,243,825	849,567	2,681,345	502,584	606,999	360,337	303,307	67,070	77,162	52,706	61,163	788,420	71,639
Returns $10,000 under $15,000	6,630,083	3,403,937	536,043	2,110,527	610,082	767,346	510,373	440,604	76,883	58,720	55,824	97,840	1,844,046	199,271
Returns $15,000 or more	11,882,241	12,990,223	694,201	3,453,589	1,209,506	3,467,842	1,047,447	1,639,971	240,957	573,816	239,831	766,944	3,006,535	582,303

Footnotes at end of table.

Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

(All 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		Total adjustments		Total deductions		Standard deduction		Itemized deductions		Exemptions		Number of returns with no taxable income
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number	Amount	
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
All returns, total	**3,214,602**	**1,860,508**	**6,331,747**	**9,127,711**	**43,393,322**	**124,290,878**	**19,807,691**	**31,338,983**	**23,585,631**	**92,951,896**	**158,445,320**	**118,800,990**	**3,944,354**
No adjusted gross income	22,654	—685,433	15,038	61,654	—	—	—	—	—	—	900,419	673,599	251,850
$1 under $1,000	15,550	—3,324	19,901	57,118	307,522	415,951	293,185	378,050	14,337	37,901	990,329	741,937	307,522
$1,000 under $2,000	36,586	12,003	28,803	67,593	655,710	910,251	629,890	807,845	25,820	102,406	2,117,850	1,585,257	655,239
$2,000 under $3,000	66,291	36,960	39,383	96,863	1,015,983	1,369,891	967,587	1,240,909	48,396	128,982	3,311,849	2,481,487	955,573
$3,000 under $4,000	65,135	38,977	88,653	177,987	1,229,306	1,752,468	1,038,803	1,346,152	190,503	406,317	4,049,344	3,035,816	777,780
$4,000 under $5,000	73,634	33,312	94,920	168,839	1,558,377	2,316,220	1,231,250	1,596,211	327,127	720,009	5,277,909	3,956,309	435,791
$5,000 under $6,000	66,702	63,551	181,325	248,106	1,824,449	2,879,446	1,349,647	1,749,207	474,802	1,130,239	6,293,671	4,716,552	229,433
$6,000 under $7,000	97,643	75,815	164,512	213,281	1,800,871	3,010,702	1,176,687	1,527,932	624,184	1,482,770	6,608,833	4,953,778	160,634
$7,000 under $8,000	114,033	42,204	231,726	318,422	2,116,994	3,567,645	1,365,468	1,772,877	751,526	1,794,769	7,416,469	5,559,611	60,516
$8,000 under $9,000	129,975	80,455	276,582	346,139	2,150,826	4,023,863	1,169,525	1,528,045	981,301	2,495,818	7,736,478	5,801,443	43,224
$9,000 under $10,000	105,919	84,800	309,878	405,454	2,357,878	4,699,093	1,285,369	1,829,263	1,072,509	2,869,830	8,552,276	6,412,715	26,348
$10,000 under $11,000	132,043	61,281	318,780	380,018	2,457,141	5,279,290	1,225,842	1,928,445	1,231,299	3,350,845	8,842,055	6,629,682	10,057
$11,000 under $12,000	153,230	73,389	353,392	450,072	2,550,532	5,947,514	1,223,317	2,105,444	1,327,215	3,842,071	9,436,081	7,075,723	5,028
$12,000 under $13,000	150,317	76,673	376,219	450,424	2,635,274	6,525,658	1,258,219	2,359,501	1,377,055	4,166,157	9,608,274	7,205,098	5,303
$13,000 under $14,000	157,035	78,307	346,663	422,016	2,445,683	6,436,683	1,155,689	2,296,947	1,289,994	4,139,736	8,976,670	6,731,987	2,268
$14,000 under $15,000	179,113	78,650	392,736	447,635	2,361,200	6,583,016	986,352	1,972,461	1,374,848	4,610,555	8,716,270	6,536,634	2,831
$15,000 under $20,000	664,682	392,895	1,443,966	1,770,137	8,279,331	26,100,084	2,461,675	4,922,007	5,817,656	21,178,077	30,656,569	22,990,429	6,779
$20,000 under $25,000	403,069	355,140	714,648	985,235	3,715,262	14,334,878	628,383	1,256,206	3,086,879	13,078,672	13,854,221	10,389,700	1,992
$25,000 under $30,000	196,970	157,844	360,332	624,619	1,631,025	7,530,744	180,553	361,098	1,450,472	7,169,646	6,077,077	4,557,111	779
$30,000 under $50,000	243,156	346,730	403,297	908,218	1,627,917	10,092,208	151,355	302,597	1,476,562	9,789,611	6,306,832	4,729,328	3,240
$50,000 under $100,000	108,962	288,856	146,217	431,329	549,772	6,156,779	26,187	52,373	523,585	6,104,406	2,231,564	1,673,602	1,510
$100,000 under $200,000	25,204	101,180	21,517	74,180	100,213	2,415,220	2,448	4,894	97,765	2,410,326	399,729	299,780	452
$200,000 under $500,000	5,726	41,155	2,922	17,416	19,153	1,189,282	247	493	18,906	1,188,789	73,457	55,092	162
$500,000 under $1,000,000	699	14,064	269	3,612	2,186	364,848	10	20	2,176	364,828	8,315	6,236	29
$1,000,000 or more	274	15,022	68	1,344	717	389,142	3	6	714	389,136	2,779	2,084	14
Taxable returns, total	**2,953,120**	**2,385,204**	**6,057,430**	**8,489,699**	**39,397,117**	**116,717,092**	**16,644,781**	**27,234,178**	**22,752,336**	**89,482,915**	**141,639,833**	**106,206,141**	**4,386**
No adjusted gross income	545	—85,839	160	2,467	—	—	—	—	—	—	7,164	5,373	1,992
$1 under $1,000	(*)	(*)	—	—	(*)	(*)	—	—	(*)	(*)	38	29	(*)
$1,000 under $2,000	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	1,227	920	182
$2,000 under $3,000	(*)	(*)	(*)	(*)	59,486	72,700	58,556	71,006	930	1,694	122,132	91,097	
$3,000 under $4,000	25,581	27,356	45,137	94,233	434,714	582,480	381,380	495,139	53,334	87,342	989,140	741,514	42
$4,000 under $5,000	51,316	26,167	63,852	98,045	1,085,258	1,496,130	904,468	1,172,201	180,790	323,929	3,101,247	2,324,300	
$5,000 under $6,000	46,492	40,452	144,456	181,979	1,536,420	2,215,416	1,204,280	1,560,859	332,140	654,557	4,868,741	3,647,953	172
$6,000 under $7,000	83,194	72,773	142,247	168,168	1,595,395	2,491,905	1,090,313	1,415,682	505,082	1,076,223	5,435,318	4,073,679	
$7,000 under $8,000	106,503	44,795	222,329	300,782	2,027,585	3,294,358	1,327,185	1,723,515	700,400	1,570,843	6,892,275	5,166,523	78
$8,000 under $9,000	123,014	75,897	268,899	324,166	2,086,672	3,773,675	1,147,230	1,499,001	939,442	2,274,674	7,340,365	5,504,467	
$9,000 under $10,000	104,210	83,910	304,876	393,310	2,311,980	4,478,666	1,270,474	1,808,145	1,041,506	2,670,521	8,285,596	6,212,725	(*)
$10,000 under $11,000	131,375	61,405	314,733	373,060	2,432,819	5,176,796	1,218,327	1,916,605	1,214,492	3,260,191	8,708,500	6,529,517	58
$11,000 under $12,000	152,613	75,104	351,237	446,367	2,532,958	5,869,117	1,216,562	2,093,939	1,316,396	3,775,178	9,349,856	7,011,072	
$12,000 under $13,000	150,160	78,250	373,320	441,379	2,623,307	6,459,028	1,253,908	2,351,436	1,369,399	4,107,592	9,545,197	7,157,790	
$13,000 under $14,000	155,248	75,341	345,680	421,389	2,435,732	6,388,895	1,152,212	2,290,038	1,283,520	4,098,857	8,928,030	6,695,507	(*)
$14,000 under $15,000	178,653	78,321	392,168	446,245	2,355,548	6,533,071	985,105	1,969,967	1,370,443	4,563,104	8,685,711	6,513,715	(*)
$15,000 under $20,000	660,616	394,727	1,440,555	1,762,141	8,253,054	25,903,336	2,451,135	4,900,927	5,801,919	21,002,409	30,517,143	22,885,859	111
$20,000 under $25,000	401,900	347,286	712,983	977,244	3,707,991	14,265,481	625,844	1,251,128	3,082,147	13,014,353	13,819,729	10,363,832	155
$25,000 under $30,000	196,037	157,410	359,700	622,805	1,626,226	7,497,496	177,763	355,526	1,448,463	7,141,970	6,054,415	4,540,146	83
$30,000 under $50,000	242,538	350,066	402,363	904,539	1,622,034	9,946,182	150,841	301,569	1,471,193	9,644,613	6,283,054	4,711,496	223
$50,000 under $100,000	108,352	290,771	146,026	430,298	547,627	6,036,257	26,025	52,049	521,602	5,984,208	2,222,700	1,666,954	333
$100,000 under $200,000	25,086	101,636	21,491	74,057	99,837	2,361,881	2,443	4,884	97,394	2,356,997	398,227	298,653	174
$200,000 under $500,000	5,685	41,627	2,911	17,096	19,043	1,152,158	246	491	18,797	1,151,667	73,005	54,753	80
$500,000 under $1,000,000	693	13,856	268	3,610	2,175	356,953	10	20	2,165	356,933	8,276	6,207	20
$1,000,000 or more	272	15,009	67	1,343	710	363,958	3	6	707	363,952	2,747	2,060	10
Total nontaxable returns	**261,482**	**—504,696**	**274,317**	**638,011**	**3,998,205**	**7,573,785**	**3,162,910**	**4,104,805**	**833,295**	**3,468,980**	**16,805,487**	**12,594,853**	**3,939,988**
All returns, summary:													
Returns under $5,000	279,850	—567,504	286,698	630,052	4,766,898	6,764,781	4,160,715	5,369,167	606,183	1,395,614	16,647,700	12,474,406	3,383,755
Returns $5,000 under $10,000	514,272	346,824	1,164,023	1,531,402	10,251,018	18,180,750	6,346,696	8,407,324	3,904,322	9,773,426	36,607,727	27,444,098	520,155
Returns $10,000 under $15,000	771,738	368,300	1,787,790	2,150,165	12,449,830	30,772,162	5,849,419	10,662,799	6,600,411	20,109,363	45,579,350	34,179,124	25,487
Returns $15,000 or more	1,648,742	1,712,885	3,093,236	4,816,091	15,925,576	68,573,185	3,450,861	6,899,694	12,474,715	61,673,491	59,610,543	44,703,362	14,957

Footnotes at end of table.

Table 1.5—Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Taxable income		Income tax before credits	Total tax credits		Income tax after credits		Total income tax		Self-employment tax		Total tax liability	
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	**39,700,818**	**398,626,666**	**86,207,076**	**3,830,873**	**1,281,112**	**39,394,081**	**84,925,966**	**39,399,109**	**85,083,267**	**5,496,988**	**2,618,698**	**40,361,686**	**87,771,910**
No adjusted gross income	—	—	—	—	—	—	—	1,992	13,794	31,323	7,852	39,619	23,988
$1 under $1,000	—	—	—	—	—	—	—	(*)	(*)	43,765	5,505	44,499	5,756
$1,000 under $2,000	(*)	(*)	6	—	—	(*)	(*)	(*)	(*)	126,587	14,644	127,833	15,074
$2,000 under $3,000	60,410	6,841	961	1,262	19	59,371	942	59,486	1,156	200,439	32,640	250,698	34,537
$3,000 under $4,000	451,526	241,786	34,080	23,259	871	434,691	33,210	434,714	33,432	219,185	43,850	587,690	77,580
$4,000 under $5,000	1,122,586	1,123,259	159,901	78,018	6,902	1,085,239	152,999	1,085,258	153,109	246,171	62,078	1,191,415	215,867
$5,000 under $6,000	1,595,016	2,644,232	385,945	169,184	18,196	1,536,282	367,749	1,536,420	367,988	273,605	84,579	1,616,736	453,575
$6,000 under $7,000	1,640,237	3,910,245	584,648	176,917	28,814	1,595,359	555,834	1,595,395	556,076	306,352	100,673	1,658,728	658,159
$7,000 under $8,000	2,056,478	6,798,211	1,048,554	188,106	32,553	2,027,565	1,016,002	2,027,585	1,016,514	319,654	117,132	2,069,754	1,135,629
$8,000 under $9,000	2,107,602	8,506,721	1,351,203	182,384	32,191	2,086,610	1,319,011	2,086,672	1,321,128	292,748	121,891	2,112,392	1,444,191
$9,000 under $10,000	2,331,530	11,336,959	1,844,438	181,619	38,226	2,311,962	1,806,212	2,311,980	1,806,403	276,993	120,688	2,333,268	1,927,683
$10,000 under $11,000	2,447,084	13,928,225	2,311,566	166,757	35,676	2,432,806	2,275,891	2,432,819	2,276,114	275,123	116,978	2,445,735	2,394,923
$11,000 under $12,000	2,545,504	16,297,030	2,746,884	182,901	38,567	2,532,910	2,708,317	2,532,958	2,708,514	262,678	127,517	2,545,164	2,836,809
$12,000 under $13,000	2,629,971	19,216,833	3,303,139	151,155	31,246	2,623,273	3,271,893	2,623,307	3,272,122	230,179	118,576	2,629,352	3,392,255
$13,000 under $14,000	2,443,415	19,808,086	3,469,309	176,621	38,686	2,435,081	3,430,624	2,435,732	3,430,838	229,116	119,849	2,443,405	3,552,459
$14,000 under $15,000	2,358,369	21,101,610	3,765,528	157,158	33,808	2,355,533	3,731,720	2,355,548	3,731,802	186,383	99,961	2,359,200	3,832,654
$15,000 under $20,000	8,272,552	93,500,186	17,540,278	611,299	160,571	8,252,905	17,379,707	8,253,054	17,381,155	721,798	412,037	8,269,654	17,799,750
$20,000 under $25,000	3,713,270	57,593,555	11,685,063	388,651	129,209	3,707,813	11,555,854	3,707,991	11,557,164	393,922	261,534	3,711,773	11,826,861
$25,000 under $30,000	1,630,246	32,245,395	7,038,024	242,255	99,694	1,626,085	6,938,330	1,626,226	6,940,194	236,099	168,860	1,630,025	7,115,559
$30,000 under $50,000	1,624,677	45,294,775	11,365,905	455,664	225,280	1,621,714	11,140,625	1,622,034	11,147,278	403,599	307,777	1,624,532	11,467,928
$50,000 under $100,000	548,262	28,493,574	9,613,701	230,953	174,992	547,104	9,438,709	547,627	9,457,542	184,769	145,823	548,266	9,613,335
$100,000 under $200,000	99,761	10,352,041	4,491,430	52,950	74,604	99,552	4,416,825	99,837	4,444,255	30,707	23,880	99,989	4,472,853
$200,000 under $500,000	18,991	4,110,286	2,144,408	11,874	33,370	18,913	2,111,038	19,043	2,146,759	5,147	3,924	19,069	2,153,477
$500,000 under $1,000,000	2,157	1,092,931	655,106	1,403	8,814	2,144	646,292	2,175	664,669	493	350	2,178	665,531
$1,000,000 or more	703	1,023,837	666,999	483	38,823	698	628,176	710	654,984	153	100	712	655,477
Taxable returns, total	**39,394,723**	**397,513,916**	**86,011,058**	**3,524,778**	**1,085,092**	**39,394,081**	**84,925,966**	**39,399,109**	**85,083,267**	**4,550,058**	**2,365,204**	**39,399,109**	**87,504,628**
No adjusted gross income	—	—	—	—	—	—	—	1,992	13,794	297	179	1,992	14,172
$1 under $1,000	—	—	—	—	—	—	—	(*)	(*)	—	—	(*)	(*)
$1,000 under $2,000	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	59,371	6,748	948	(*)	(*)	59,371	942	59,486	1,156	10,071	1,717	59,486	2,901
$3,000 under $4,000	434,691	237,306	33,443	6,424	233	434,691	33,210	434,714	33,432	67,105	13,897	434,714	47,357
$4,000 under $5,000	1,085,239	1,087,386	154,781	40,671	1,782	1,085,239	152,999	1,085,258	153,109	140,622	34,630	1,085,258	187,859
$5,000 under $6,000	1,536,282	2,578,117	376,450	110,450	8,702	1,536,282	367,749	1,536,420	367,988	193,957	58,977	1,536,420	427,245
$6,000 under $7,000	1,595,361	3,826,666	572,329	132,041	16,494	1,595,359	555,834	1,595,395	556,076	243,208	76,689	1,595,395	633,943
$7,000 under $8,000	2,027,565	6,726,071	1,037,665	159,193	21,664	2,027,565	1,016,002	2,027,585	1,016,514	277,779	99,771	2,027,585	1,118,113
$8,000 under $9,000	2,086,614	8,455,323	1,343,217	161,396	24,206	2,086,610	1,319,011	2,086,672	1,321,128	267,154	109,449	2,086,672	1,431,214
$9,000 under $10,000	2,311,974	11,256,805	1,831,662	162,063	25,450	2,311,962	1,806,212	2,311,980	1,806,403	257,156	110,125	2,311,980	1,916,854
$10,000 under $11,000	2,432,814	13,864,652	2,301,558	152,487	25,668	2,432,806	2,275,891	2,432,819	2,276,114	262,303	109,253	2,432,819	2,386,739
$11,000 under $12,000	2,532,914	16,231,755	2,736,311	170,311	27,994	2,532,910	2,708,317	2,532,958	2,708,514	251,318	119,795	2,532,958	2,828,797
$12,000 under $13,000	2,623,298	19,173,989	3,295,909	144,482	24,016	2,623,273	3,271,893	2,623,307	3,272,122	224,146	114,066	2,623,307	3,387,496
$13,000 under $14,000	2,435,083	19,753,769	3,460,373	168,289	29,749	2,435,081	3,430,624	2,435,732	3,430,838	221,639	115,162	2,435,732	3,547,519
$14,000 under $15,000	2,355,538	21,078,529	3,761,527	154,327	29,807	2,355,533	3,731,720	2,355,548	3,731,802	182,740	97,634	2,355,548	3,830,186
$15,000 under $20,000	8,252,943	93,311,511	17,507,215	591,690	127,508	8,252,905	17,379,707	8,253,054	17,381,155	705,224	399,056	8,253,054	17,785,544
$20,000 under $25,000	3,707,836	57,518,454	11,670,687	383,217	114,833	3,707,813	11,555,854	3,707,991	11,557,164	390,342	258,819	3,707,991	11,823,193
$25,000 under $30,000	1,626,143	32,161,493	7,021,667	238,152	83,338	1,626,085	6,938,330	1,626,226	6,940,194	232,371	165,835	1,626,226	7,112,207
$30,000 under $50,000	1,621,811	45,220,591	11,348,484	452,798	207,859	1,621,714	11,140,625	1,622,034	11,147,278	401,782	306,489	1,622,034	11,463,049
$50,000 under $100,000	547,294	28,454,635	9,602,416	229,985	163,707	547,104	9,438,709	547,627	9,457,542	184,310	145,478	547,627	9,612,787
$100,000 under $200,000	99,663	10,345,544	4,489,160	52,852	72,334	99,552	4,416,825	99,837	4,444,255	30,591	23,806	99,837	4,472,712
$200,000 under $500,000	18,963	4,108,272	2,143,446	11,846	32,408	18,913	2,111,038	19,043	2,146,759	5,129	3,910	19,043	2,153,442
$500,000 under $1,000,000	2,155	1,092,877	655,090	1,401	8,797	2,144	646,292	2,175	664,669	492	350	2,175	665,526
$1,000,000 or more	700	1,023,375	666,714	480	38,537	698	628,176	710	654,984	152	99	710	655,476
Total nontaxable returns	**306,095**	**1,112,752**	**196,019**	**306,095**	**196,019**	—	—	—	—	**946,930**	**253,492**	**962,577**	**267,284**
All returns, summary:													
Returns under $5,000	1,634,993	1,371,933	194,949	102,539	7,792	1,579,772	187,157	1,581,996	201,768	867,470	166,568	2,241,754	372,802
Returns $5,000 under $10,000	9,730,863	33,196,369	5,214,788	898,210	149,980	9,557,778	5,064,808	9,558,052	5,068,110	1,469,352	544,964	9,790,878	5,619,237
Returns $10,000 under $15,000	12,424,343	90,351,784	15,596,426	834,592	177,982	12,379,603	15,418,444	12,380,364	15,419,391	1,183,479	582,881	12,422,856	16,009,100
Returns $15,000 or more	15,910,619	273,706,581	65,200,914	1,995,532	945,356	15,876,928	64,255,557	15,878,697	64,394,001	1,976,687	1,324,285	15,906,198	65,770,771

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

Table 1.6—All Returns: Computation 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		Interest received		Alimony		State income tax refunds		Pensions and annuities (taxable portion)			
											Total		Reported on Form 1040	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**80,692,587**	**827,148,338**	**72,818,504**	**687,179,075**	**37,919,641**	**32,173,760**	**216,260**	**559,818**	**6,758,809**	**1,008,061**	**4,020,188**	**13,243,591**	**2,573,970**	**8,660,498**
Under $2,000	12,021,403	8,570,725	10,731,704	11,784,428	2,959,897	948,082	16,612	17,583	60,179	10,365	208,705	274,713	98,171	135,954
$2000 under $4,000	10,131,154	30,085,823	8,470,197	24,169,944	3,518,819	2,505,104	28,294	43,227	141,576	15,194	685,449	1,207,911	434,992	807,216
$4,000 under $6,000	9,670,487	48,165,534	8,425,312	40,534,907	3,468,212	2,802,860	53,377	91,478	220,101	17,435	714,530	1,890,298	450,612	1,161,263
$6,000 under $8,000	8,208,036	57,416,317	7,371,581	49,245,662	3,176,644	2,604,368	38,091	75,133	328,511	26,781	529,672	1,767,484	348,326	1,180,657
$8,000 under $10,000	7,588,270	68,100,051	7,018,892	60,437,857	3,302,710	2,224,746	16,659	35,683	663,925	73,148	402,366	1,459,211	267,822	977,305
$10,000 under $12,000	6,848,320	75,250,558	6,435,978	68,082,211	3,406,848	2,169,930	14,678	40,323	819,958	83,905	308,205	1,205,848	204,710	773,893
$12,000 under $14,000	6,264,477	81,181,657	5,901,426	73,488,758	3,501,130	2,131,969	18,244	93,757	905,183	98,863	269,077	1,116,193	186,571	748,848
$14,000 under $16,000	5,082,932	76,034,408	4,847,607	69,560,617	3,170,661	1,765,789	5,700	14,840	824,871	104,706	196,514	810,796	132,228	568,997
$16,000 under $18,000	3,857,489	65,420,823	3,678,323	59,474,516	2,564,395	1,599,406	5,331	34,117	711,207	93,532	150,808	681,679	95,221	423,408
$18,000 under $20,000	2,841,892	53,821,177	2,697,356	48,327,201	2,029,212	1,462,732	6,020	23,883	537,096	77,419	115,773	517,778	82,469	380,038
$20,000 under $25,000	3,943,993	87,336,804	3,672,440	75,650,753	3,056,751	2,688,906	7,365	35,335	801,171	131,099	179,154	727,860	118,984	498,170
$25,000 under $30,000	1,741,991	47,342,145	1,562,150	37,942,889	1,483,641	1,947,452	3,627	24,129	343,571	68,321	101,881	447,219	63,043	296,076
$30,000 under $50,000	1,759,837	64,962,649	1,442,154	41,680,917	1,592,055	3,393,682	987	7,950	292,511	93,348	103,301	702,055	62,728	453,695
$50,000 under $100,000	596,663	39,382,429	453,109	19,312,918	558,599	2,272,382	869	12,304	89,136	69,207	42,625	298,584	22,372	177,160
$100,000 under $200,000	110,176	14,362,899	83,216	5,543,401	105,473	948,865	342	7,840	15,844	26,417	9,238	97,561	4,461	55,968
$200,000 under $500,000	21,929	6,145,723	16,452	1,571,495	21,135	459,664	48	1,041	3,382	12,084	2,453	30,740	1,057	17,833
$500,000 under $1,000,000	2,635	1,760,483	1,955	240,212	2,570	133,013	16	1,293	445	4,064	326	4,869	148	2,194
$1,000,000 or more	903	1,808,133	652	130,391	889	114,808	(3)	(3)	142	2,173	121	2,792	55	1,824
Taxable returns, total	**64,267,162**	**799,708,834**	**59,026,202**	**663,512,482**	**33,047,590**	**29,208,842**	**184,311**	**519,161**	**6,508,523**	**968,487**	**3,256,002**	**11,831,017**	**2,146,398**	**7,837,785**
Under $2,000	274,991	204,445	219,648	341,945	96,484	74,009	(*)	(*)	372	1,371	3,352	2,227	2,565	1,025
$2,000 under $4,000	6,999,789	21,300,304	6,300,289	18,434,612	2,152,260	1,241,374	24,238	40,130	57,329	4,476	287,773	543,344	194,699	387,616
$4,000 under $6,000	8,703,093	43,532,491	7,727,979	37,338,331	3,091,001	2,385,480	42,424	73,298	165,570	11,496	579,933	1,516,600	369,247	929,351
$6,000 under $8,000	7,887,751	55,249,537	7,133,782	47,776,898	3,056,128	2,475,158	37,838	74,253	301,505	22,773	514,125	1,722,440	341,691	1,160,989
$8,000 under $10,000	7,464,288	67,007,346	6,933,674	59,704,807	3,240,937	2,169,774	16,659	35,683	651,904	71,355	397,948	1,429,211	266,066	969,058
$10,000 under $12,000	6,800,203	74,726,735	6,403,312	67,787,591	3,381,350	2,135,943	14,678	40,323	815,746	82,358	306,758	1,199,143	203,263	767,188
$12,000 under $14,000	6,241,028	80,879,811	5,885,023	73,313,987	3,489,148	2,114,588	18,244	93,757	903,826	98,593	269,051	1,115,615	186,552	748,843
$14,000 under $16,000	5,067,942	75,808,811	4,840,015	69,447,837	3,162,357	1,747,742	5,690	14,420	824,313	104,460	195,436	809,341	132,165	568,982
$16,000 under $18,000	3,842,063	65,161,413	3,670,218	59,379,673	2,552,533	1,572,256	5,331	34,117	707,917	92,630	149,060	672,641	95,069	422,714
$18,000 under $20,000	2,833,187	53,657,173	2,694,656	48,298,254	2,023,475	1,439,480	5,994	23,376	535,848	77,080	114,979	516,825	82,469	380,038
$20,000 under $25,000	3,934,224	87,122,628	3,666,767	75,543,836	3,049,749	2,673,304	7,326	35,226	799,554	130,261	178,557	722,777	118,981	498,154
$25,000 under $30,000	1,736,860	47,201,999	1,559,413	37,899,666	1,480,355	1,943,421	3,625	24,127	343,237	68,148	101,871	447,212	63,033	296,069
$30,000 under $50,000	1,752,525	64,693,397	1,438,048	41,551,665	1,586,071	3,369,560	987	7,950	290,943	92,062	102,604	700,276	62,639	453,551
$50,000 under $100,000	594,197	39,218,548	451,526	19,241,431	556,265	2,235,950	869	12,304	88,789	67,691	42,468	297,894	22,263	176,766
$100,000 under $200,000	109,718	14,300,211	82,909	5,521,008	105,038	936,396	342	7,840	15,740	25,829	9,207	97,221	4,442	55,658
$200,000 under $500,000	21,787	6,103,213	16,353	1,562,022	21,002	449,149	48	1,041	3,347	11,893	2,436	30,611	1,052	17,767
$500,000 under $1,000,000	2,620	1,750,422	1,943	238,809	2,555	130,000	16	1,293	443	4,048	324	4,863	147	2,192
$1,000,000 or more	896	1,790,350	647	130,110	882	113,258	(3)	(3)	140	1,963	120	2,776	55	1,824
Total nontaxable returns	**16,425,425**	**27,439,503**	**13,784,302**	**23,666,589**	**4,872,051**	**2,966,915**	**31,949**	**40,756**	**252,286**	**39,575**	**764,196**	**1,412,573**	**427,572**	**822,712**
All returns, summary:														
Returns under $5,000	27,037,618	60,591,170	23,400,365	54,235,134	8,167,639	4,839,013	85,282	115,653	292,768	31,842	1,281,148	2,462,934	790,020	1,584,976
Returns $5,000 under $10,000	20,581,732	151,747,280	18,617,321	131,937,665	8,258,643	6,246,148	67,751	147,452	1,121,524	111,081	1,259,574	4,136,683	809,903	2,677,418
Returns $10,000 under $15,000	15,804,109	195,418,252	14,920,897	177,504,869	8,567,562	5,185,318	35,980	140,051	2,167,542	238,547	677,810	2,718,612	459,973	1,804,561
Returns $15,000 under $20,000	9,091,001	156,290,370	8,639,793	141,428,434	6,104,684	3,944,509	13,993	66,869	1,630,773	219,878	362,567	1,613,682	241,226	1,090,623
Returns $20,000 or more	8,178,127	263,101,265	7,232,128	182,072,976	6,821,113	11,958,771	13,254	89,891	1,546,202	406,714	439,099	2,311,680	272,848	1,502,920

Footnotes at end of table.

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

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

Size of adjusted gross income	Dividends and other distributions										Income and loss from rents			
	Total		Domestic and foreign dividends received						Other distributions		Total gross rents		Depreciation	
	Number of returns	Amount	Total		Exclusion		Dividends in adjusted gross income		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**12,804,605**	**21,191,194**	**12,777,896**	**20,914,717**	**12,267,001**	**1,280,765**	**8,139,866**	**16,733,950**	**2,129,384**	**1,176,503**	**8,348,777**	**27,889,302**	**5,341,460**	**6,706,257**
Under $2,000	652,464	420,811	650,397	370,886	604,900	45,989	412,003	324,898	68,462	49,925	379,899	2,043,411	311,197	517,534
$2,000 under $4,000	1,013,139	669,813	1,012,892	619,970	962,318	90,824	721,957	529,147	121,914	49,843	617,546	2,068,845	452,517	443,765
$4,000 under $6,000	909,430	706,547	906,764	653,650	873,392	89,663	665,162	563,987	144,748	52,897	526,889	1,579,902	399,766	339,795
$6,000 under $8,000	865,407	799,084	861,987	743,599	821,826	78,384	576,184	665,215	169,834	55,485	539,950	1,378,177	429,267	321,161
$8,000 under $10,000	878,312	912,642	875,727	836,935	842,116	84,964	550,319	751,971	146,105	75,707	525,205	1,503,374	446,536	332,463
$10,000 under $12,000	962,879	833,451	959,266	768,920	913,251	88,941	584,164	679,980	153,005	64,530	531,846	1,412,207	469,272	394,470
$12,000 under $14,000	1,031,461	879,850	1,028,790	814,193	968,911	90,487	603,366	723,706	152,299	65,657	538,448	1,775,485	474,492	420,894
$14,000 under $16,000	946,855	737,451	945,000	695,429	892,167	82,183	501,011	613,247	136,254	42,021	513,880	1,360,831	435,550	370,407
$16,000 under $18,000	886,829	723,657	886,062	661,161	850,496	81,200	476,225	579,961	136,233	62,496	389,842	1,499,441	356,211	386,833
$18,000 under $20,000	773,770	705,710	771,750	652,890	748,794	74,883	416,653	578,007	122,577	52,820	323,878	882,244	277,045	254,042
$20,000 under $25,000	1,364,969	1,448,448	1,362,519	1,350,885	1,321,627	144,476	779,395	1,206,409	201,234	97,562	532,427	2,261,378	471,744	589,818
$25,000 under $30,000	830,602	1,250,709	829,240	1,166,542	809,025	96,680	518,873	1,069,863	150,342	84,167	284,647	1,521,170	258,323	387,714
$30,000 under $50,000	1,111,497	3,017,285	1,111,146	2,874,055	1,089,799	146,292	834,979	2,727,763	250,884	143,230	398,430	4,186,860	344,853	889,576
$50,000 under $100,000	458,045	3,388,671	457,500	3,246,710	450,948	66,939	389,135	3,179,771	129,640	141,960	190,279	2,749,050	168,658	660,557
$100,000 under $200,000	95,548	2,153,969	95,473	2,079,796	94,288	15,042	87,863	2,064,754	29,578	74,197	42,854	1,062,571	36,928	248,638
$200,000 under $500,000	20,047	1,480,482	20,035	1,438,785	19,836	3,276	19,307	1,435,509	6,223	41,697	9,151	412,733	7,736	103,614
$500,000 under $1,000,000	2,490	506,218	2,488	494,012	2,452	404	2,423	493,607	799	12,206	1,158	120,452	978	23,949
$1,000,000 or more	861	556,398	860	546,296	855	140	847	546,155	253	10,102	448	71,171	387	21,026
Taxable returns, total	**11,472,746**	**19,993,849**	**11,448,109**	**19,927,529**	**11,010,400**	**1,163,586**	**7,282,295**	**17,763,941**	**1,946,568**	**1,066,341**	**5,376,638**	**23,758,520**	**4,591,955**	**5,670,135**
Under $2,000	51,779	64,353	51,779	62,274	49,183	4,471	48,131	57,802	6,920	2,080	5,423	222,147	5,177	45,051
$2,000 under $4,000	546,836	390,996	546,589	360,259	514,407	44,592	407,760	315,667	61,398	30,737	220,536	693,441	158,888	135,185
$4,000 under $6,000	764,403	579,738	761,737	530,943	736,235	72,969	563,496	457,974	121,492	48,794	417,038	1,186,213	320,400	243,753
$6,000 under $8,000	823,296	755,388	819,876	702,134	781,420	74,326	550,600	627,808	162,048	53,254	497,409	1,232,610	396,752	279,779
$8,000 under $10,000	848,408	850,063	845,823	781,775	812,452	81,246	530,932	700,529	135,810	68,287	507,072	1,400,800	432,170	301,725
$10,000 under $12,000	954,176	820,360	950,563	757,971	904,622	88,103	579,239	669,868	149,918	62,389	522,487	1,366,770	461,040	380,846
$12,000 under $14,000	1,022,739	874,321	1,020,068	808,679	960,584	89,747	600,561	718,932	152,156	65,642	535,257	1,751,906	471,898	414,547
$14,000 under $16,000	940,428	712,936	938,573	671,222	885,987	81,509	496,421	589,713	134,962	41,714	509,924	1,332,367	432,572	362,402
$16,000 under $18,000	879,306	698,772	878,539	636,925	843,785	80,562	470,831	556,363	135,007	61,847	387,700	1,479,005	354,378	375,518
$18,000 under $20,000	770,202	696,166	768,182	643,422	745,229	74,487	413,326	568,935	121,601	52,744	321,652	855,223	275,137	248,409
$20,000 under $25,000	1,360,609	1,390,935	1,358,159	1,312,300	1,317,463	143,997	775,386	1,168,303	200,481	78,635	529,400	2,226,739	468,927	578,678
$25,000 under $30,000	829,157	1,241,730	827,795	1,158,018	807,817	96,544	517,622	1,061,474	150,055	83,711	283,817	1,509,607	257,647	383,703
$30,000 under $50,000	1,106,935	2,949,569	1,106,584	2,810,581	1,085,294	145,597	830,657	2,664,985	248,842	138,988	396,465	4,146,360	343,568	881,773
$50,000 under $100,000	456,059	3,339,989	455,519	3,199,704	449,018	66,655	387,412	3,133,048	129,164	140,285	189,136	2,704,254	167,642	646,556
$100,000 under $200,000	95,165	2,128,158	95,090	2,054,730	93,910	14,985	87,493	2,039,745	29,478	73,452	42,656	1,055,116	36,738	246,568
$200,000 under $500,000	19,919	1,459,798	19,907	1,418,316	19,709	3,255	19,180	1,415,061	6,190	41,482	9,072	403,022	7,665	100,995
$500,000 under $1,000,000	2,475	501,325	2,473	489,126	2,437	402	2,408	488,724	794	12,198	1,149	119,885	972	23,697
$1,000,000 or more	854	539,252	853	529,150	848	139	840	529,010	252	10,102	445	71,055	384	20,950
Total nontaxable returns	**1,331,859**	**1,197,342**	**1,329,787**	**1,087,187**	**1,256,601**	**117,178**	**857,571**	**970,007**	**173,816**	**110,156**	**970,139**	**4,132,782**	**749,505**	**1,036,120**
All returns, summary:														
Returns under $5,000	2,110,478	1,386,579	2,108,036	1,259,548	1,995,302	179,061	1,450,862	1,080,488	265,734	127,030	1,275,077	4,966,571	980,718	1,135,700
Returns $5,000 under $10,000	2,208,274	2,122,318	2,199,731	1,965,492	2,109,250	210,763	1,474,763	1,754,729	385,329	156,825	1,314,412	3,607,138	1,058,565	819,020
Returns $10,000 under $15,000	2,470,108	2,024,055	2,462,262	1,872,216	2,329,172	220,659	1,437,028	1,651,557	368,647	151,839	1,342,705	3,879,676	1,160,651	998,945
Returns $15,000 under $20,000	2,131,686	1,856,064	2,128,606	1,720,379	2,044,447	197,035	1,144,391	1,523,344	331,721	135,685	955,189	3,050,532	851,919	827,701
Returns $20,000 or more	3,884,059	13,802,178	3,879,261	13,197,081	3,788,830	473,250	2,632,822	12,723,831	768,953	605,120	1,459,394	12,385,386	1,289,607	2,924,892

Footnotes at end of table.

Table 1.6—All Returns: Computation 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 and loss from rents—continued						Income and loss from royalties					
	Other expenses		Rent net income		Rent net loss		Total gross royalties		Depletion		Other expenses	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**5,851,513**	**17,420,022**	**3,801,285**	**7,214,326**	**2,658,389**	**3,451,300**	**591,768**	**1,736,261**	**440,270**	**349,926**	**216,049**	**226,701**
Under $2,000	338,981	1,722,176	232,093	215,747	155,837	412,047	21,423	50,128	16,030	19,373	5,759	11,733
$2,000 under $4,000	547,948	1,255,927	485,755	544,365	142,637	175,213	44,293	47,344	31,489	10,063	15,602	3,856
$4,000 under $6,000	471,305	836,928	376,309	514,732	154,971	111,553	71,368	104,458	55,200	22,243	13,745	4,226
$6,000 under $8,000	497,241	873,956	340,068	358,641	209,631	175,581	35,986	37,238	27,766	5,688	6,621	464
$8,000 under $10,000	491,276	872,896	293,226	489,229	247,325	191,215	42,638	162,722	34,997	39,147	19,265	34,972
$10,000 under $12,000	496,632	928,932	278,149	341,837	260,706	253,031	41,008	46,643	28,027	8,933	16,793	6,387
$12,000 under $14,000	508,176	1,081,017	301,026	497,845	241,260	224,271	45,653	66,964	37,322	14,020	16,606	2,717
$14,000 under $16,000	471,862	866,108	269,944	325,796	248,304	201,479	33,641	36,765	25,223	8,015	10,209	3,140
$16,000 under $18,000	373,528	1,059,514	201,352	263,848	201,957	210,754	24,042	33,710	15,669	6,923	8,044	7,234
$18,000 under $20,000	302,840	613,140	167,570	182,559	159,117	167,498	32,671	38,132	24,692	6,408	16,915	3,877
$20,000 under $25,000	499,810	1,423,493	293,477	568,843	249,286	320,775	52,648	123,438	34,191	20,800	17,615	9,085
$25,000 under $30,000	270,328	920,165	155,564	405,154	136,362	191,863	30,915	99,601	21,984	17,043	14,929	7,839
$30,000 under $50,000	362,234	2,384,569	249,897	1,267,803	157,388	355,088	63,664	272,158	47,244	48,565	26,259	28,056
$50,000 under $100,000	172,019	1,559,836	121,369	801,526	74,070	272,868	36,958	238,658	28,265	47,208	18,882	47,785
$100,000 under $200,000	37,829	607,257	28,844	316,640	15,119	109,963	10,790	167,934	8,785	32,928	6,216	24,946
$200,000 under $500,000	8,067	267,136	5,715	93,808	3,700	51,825	3,392	132,347	2,828	26,694	2,146	18,771
$500,000 under $1,000,000	1,034	92,873	689	18,215	500	14,586	495	42,078	402	8,986	310	8,530
$1,000,000 or more	403	54,098	238	7,738	219	11,692	183	35,943	156	6,890	133	3,080
Taxable returns, total	**4,996,486**	**14,407,832**	**3,134,881**	**6,457,833**	**2,336,097**	**2,779,280**	**521,707**	**1,621,931**	**390,403**	**318,718**	**188,995**	**204,484**
Under $2,000	3,824	198,758	4,787	11,310	653	32,972	3,296	24,467	3,260	5,766	339	3,075
$2,000 under $4,000	204,323	392,221	173,137	200,088	52,973	34,053	22,884	31,852	19,013	6,756	6,239	1,735
$4,000 under $6,000	372,525	611,743	297,793	412,302	120,398	81,585	52,336	73,476	39,066	15,362	5,119	470
$6,000 under $8,000	459,472	759,914	318,440	329,598	188,457	136,682	32,925	27,410	25,015	3,603	6,227	415
$8,000 under $10,000	477,227	806,970	283,072	462,931	238,753	170,826	39,485	157,490	32,894	38,044	18,177	34,456
$10,000 under $12,000	488,340	884,983	274,183	338,115	255,197	237,175	40,006	40,263	27,247	8,315	16,431	3,376
$12,000 under $14,000	505,178	1,062,689	299,163	493,121	239,869	218,450	44,990	65,927	36,918	13,806	16,376	2,464
$14,000 under $16,000	468,815	848,416	266,905	321,010	247,377	199,461	32,700	33,517	24,460	7,315	9,481	2,932
$16,000 under $18,000	371,685	1,038,420	200,531	262,995	200,494	197,927	23,795	33,627	15,422	6,907	8,040	7,231
$18,000 under $20,000	300,772	592,469	166,054	178,588	158,407	164,242	32,310	37,354	24,487	6,380	16,884	3,226
$20,000 under $25,000	496,343	1,403,477	291,268	561,025	247,845	316,441	51,804	117,607	33,957	20,503	17,419	7,889
$25,000 under $30,000	269,662	912,126	154,986	403,218	136,066	189,440	30,686	99,300	21,797	16,828	14,918	7,738
$30,000 under $50,000	360,248	2,354,238	248,552	1,259,343	156,595	348,994	63,183	268,923	46,792	48,153	25,908	27,784
$50,000 under $100,000	171,007	1,533,764	120,683	790,878	73,609	266,944	36,536	233,914	27,961	45,583	18,681	46,821
$100,000 under $200,000	37,639	601,170	28,735	314,737	15,025	107,359	10,733	167,694	8,752	32,872	6,186	24,857
$200,000 under $500,000	7,998	259,790	5,673	92,839	3,664	50,602	3,367	132,081	2,806	26,653	2,131	18,627
$500,000 under $1,000,000	1,028	92,595	683	18,028	497	14,435	490	42,071	401	8,986	308	8,530
$1,000,000 or more	400	54,089	236	7,707	218	11,692	181	34,958	155	6,886	131	2,858
Total nontaxable returns	**855,027**	**3,012,191**	**666,404**	**756,491**	**322,292**	**672,023**	**70,061**	**114,332**	**49,867**	**31,212**	**27,054**	**22,213**
All returns, summary:												
Returns under $5,000	1,135,477	3,416,227	922,634	1,055,606	371,581	640,962	91,581	135,175	71,727	37,634	25,183	17,897
Returns $5,000 under $10,000	1,211,274	2,145,657	804,817	1,067,108	538,820	424,647	124,127	266,715	93,755	58,880	35,809	37,355
Returns $10,000 under $15,000	1,243,337	2,459,359	738,204	995,703	616,370	574,331	100,605	122,252	75,246	24,773	38,627	10,316
Returns $15,000 under $20,000	909,701	2,089,352	479,837	616,182	494,974	482,703	76,410	99,962	55,687	19,525	29,940	13,039
Returns $20,000 or more	1,351,724	7,309,427	855,793	3,479,726	636,644	1,328,660	199,045	1,112,156	143,855	209,115	86,490	148,093

Footnotes at end of table.

Table 1.6—All Returns: Computation 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 and loss from royalties—continued				Sales of capital assets							
	Royalty net income		Royalty net loss		Capital gains distributions reported on Form 1040		Sales of capital assets reported on schedule D					
							Returns with short-term capital gains or losses					
							Short-term capital loss carryover		Net short-term gain after carryover		Net short-term loss after 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
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total	**578,729**	**1,224,389**	**20,295**	**64,755**	**1,676,387**	**334,088**	**291,079**	**2,633,001**	**519,829**	**865,988**	**1,012,581**	**5,520,436**
Under $2,000	21,137	33,924	413	14,903	64,453	19,017	11,257	461,295	28,555	36,856	44,969	594,901
$2,000 under $4,000	41,694	34,824	(*)	(*)	125,625	14,076	14,774	108,683	26,803	31,045	43,047	284,376
$4,000 under $6,000	71,368	77,996	(*)	(*)	128,289	34,699	12,799	32,931	29,330	16,984	43,311	144,325
$6,000 under $8,000	35,837	31,239	1,409	419	128,133	42,552	22,524	106,708	21,149	19,501	55,211	190,882
$8,000 under $10,000	41,803	88,869			122,713	13,116	13,286	85,606	16,425	14,560	53,002	304,301
$10,000 under $12,000	40,864	31,720	(*)	(*)	156,914	36,327	13,073	121,867	31,585	20,781	50,732	279,529
$12,000 under $14,000	45,575	50,360	(*)	(*)	142,941	29,920	15,748	41,262	33,775	30,223	57,759	147,055
$14,000 under $16,000	33,577	26,332	194	721	135,603	15,447	18,003	256,212	32,340	28,771	71,213	405,787
$16,000 under $18,000	22,817	24,158	1,041	4,604	110,260	13,050	13,457	43,271	27,662	21,371	53,189	102,148
$18,000 under $20,000	30,925	29,440	2,211	1,593	115,538	15,354	15,008	67,479	29,850	31,399	61,806	115,462
$20,000 under $25,000	51,552	95,491	1,226	1,938	183,059	33,921	30,213	129,626	64,456	91,648	119,094	256,695
$25,000 under $30,000	30,476	76,636	936	1,918	97,516	24,130	26,928	161,003	45,593	69,820	90,352	274,920
$30,000 under $50,000	61,301	201,652	4,576	6,115	127,814	26,773	48,412	513,819	75,995	185,035	146,540	993,305
$50,000 under $100,000	34,194	158,131	3,459	14,466	33,772	11,085	27,625	296,995	42,783	134,075	90,989	705,528
$100,000 under $200,000	9,897	117,220	1,128	7,161	3,341	4,170	6,446	136,321	10,609	74,814	24,110	339,661
$200,000 under $500,000	3,097	91,715	377	4,834	395	432	1,285	48,663	2,381	40,451	5,999	239,404
$500,000 under $1,000,000	455	28,316	51	3,754	18	19	169	6,879	365	9,805	906	56,556
$1,000,000 or more	160	26,366	29	393	3	(1)	72	14,381	173	8,849	352	85,602
Taxable returns, total	**510,429**	**1,146,008**	**16,258**	**47,278**	**1,525,326**	**304,894**	**255,757**	**1,938,652**	**466,383**	**785,455**	**898,128**	**4,357,584**
Under $2,000	3,268	16,793	32	1,167	(*)	(*)	74	3,941	1,299	6,530	2,977	17,011
$2,000 under $4,000	22,883	23,362	(*)	(*)	67,185	7,509	4,505	12,269	13,365	13,751	8,137	38,155
$4,000 under $6,000	52,336	57,644	(*)	(*)	106,193	32,181	11,130	20,580	21,701	5,488	31,850	78,895
$6,000 under $8,000	32,776	23,544	(*)	(*)	119,660	41,373	18,515	92,903	19,992	14,684	49,651	157,969
$8,000 under $10,000	39,347	85,083			121,626	13,082	9,516	61,319	15,933	13,323	44,061	276,867
$10,000 under $12,000	39,862	28,970	878	624	155,414	35,827	12,437	117,344	31,329	20,080	47,798	237,787
$12,000 under $14,000	44,912	49,790			142,839	29,919	15,270	38,508	33,021	27,320	56,787	139,282
$14,000 under $16,000	32,636	23,990	194	721	135,475	15,443	17,945	256,080	31,632	27,626	69,790	399,366
$16,000 under $18,000	22,570	24,093	1,041	4,604	109,981	13,004	12,948	41,549	27,612	21,279	52,228	97,872
$18,000 under $20,000	30,564	28,690	2,185	942	115,454	15,350	14,071	64,906	29,840	31,160	60,757	112,669
$20,000 under $25,000	50,715	90,414	1,219	1,198	183,055	33,920	30,181	128,119	63,686	89,351	118,519	240,075
$25,000 under $30,000	30,375	76,534	808	1,800	97,462	24,128	26,897	160,877	45,425	69,502	89,990	272,819
$30,000 under $50,000	60,830	199,025	4,566	6,039	127,669	26,737	47,063	473,634	75,686	184,567	144,179	944,753
$50,000 under $100,000	33,821	155,587	3,409	14,077	33,729	11,084	27,327	278,464	42,416	128,828	90,283	657,801
$100,000 under $200,000	9,849	117,067	1,118	7,102	3,340	4,169	6,382	120,878	10,547	73,742	23,938	311,837
$200,000 under $500,000	3,077	91,504	371	4,703	394	432	1,261	46,252	2,366	39,950	5,935	232,859
$500,000 under $1,000,000	450	28,309	51	3,754	18	19	165	6,729	362	9,640	899	56,210
$1,000,000 or more	158	25,607	29	393	3	(1)	70	14,300	171	8,634	349	85,357
Total nontaxable returns	**66,300**	**78,383**	**4,037**	**17,475**	**151,061**	**29,193**	**35,322**	**694,349**	**53,446**	**80,533**	**114,453**	**1,162,853**
All returns, summary:												
Returns under $5,000	88,696	95,954	3,169	16,310	258,981	48,187	34,800	582,474	67,431	78,113	111,328	948,923
Returns $5,000 under $10,000	123,143	170,899	1,409	419	310,232	75,272	39,840	212,749	54,831	40,833	128,212	569,862
Returns $10,000 under $15,000	100,319	88,415	683	1,252	367,616	73,617	39,460	298,390	80,521	60,565	145,031	618,966
Returns $15,000 under $20,000	73,439	73,595	3,252	6,197	293,640	36,481	35,829	231,700	74,691	71,980	149,668	431,015
Returns $20,000 or more	191,132	795,527	11,782	40,579	445,918	100,529	141,150	1,307,687	242,355	614,497	478,342	2,951,672

Footnotes at end of table.

Table 1.6—All Returns: Computation 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—continued						Returns with net capital gains or losses				Sales of property other than capital assets			
	Returns with long-term capital gains or losses						Net capital gain		Net capital loss		Net gain		Net loss	
	Long-term capital loss carryover		Net long-term gain after carryover		Net long-term loss after 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
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
All returns, total	**621,692**	**5,811,468**	**4,815,500**	**35,741,877**	**1,891,947**	**9,941,566**	**6,437,559**	**18,200,682**	**2,304,087**	**1,529,396**	**548,382**	**981,053**	**316,033**	**603,229**
Under $2,000	23,074	292,399	262,709	1,541,330	86,882	544,397	331,854	794,623	80,838	61,196	39,858	94,450	41,016	222,325
$2,000 under $4,000	23,388	234,017	358,261	653,521	107,268	367,417	486,850	356,288	126,201	71,008	31,713	27,988	29,025	23,782
$4,000 under $6,000	21,527	114,314	375,950	1,050,789	80,064	233,801	504,057	562,655	95,126	65,820	36,219	31,754	31,646	30,702
$6,000 under $8,000	31,327	263,824	385,002	1,138,430	80,438	317,621	509,850	617,024	103,313	63,724	32,343	32,188	27,380	36,319
$8,000 under $10,000	35,491	175,310	355,138	1,112,591	113,691	486,922	465,171	574,229	132,982	88,668	42,935	41,503	20,902	24,562
$10,000 under $12,000	32,673	210,398	369,733	1,364,144	121,447	378,534	519,567	703,908	142,996	97,409	38,477	36,564	25,442	19,530
$12,000 under $14,000	26,195	105,992	367,570	1,413,881	140,675	396,160	506,268	735,599	165,804	96,298	45,788	49,752	24,069	31,701
$14,000 under $16,000	42,956	370,612	319,405	1,283,817	143,418	575,865	454,440	658,540	175,361	109,766	59,252	63,266	16,049	16,761
$16,000 under $18,000	36,792	203,119	272,383	1,071,205	141,319	370,472	382,213	557,577	161,837	94,640	28,414	33,504	15,749	26,986
$18,000 under $20,000	35,097	308,990	226,584	1,018,567	119,403	458,339	338,207	541,419	142,065	88,063	24,725	31,492	11,551	10,967
$20,000 under $25,000	82,439	961,245	428,138	2,349,640	258,917	1,516,527	603,029	1,259,225	301,602	189,671	43,691	88,767	20,481	34,920
$25,000 under $30,000	58,766	352,800	311,471	2,018,024	173,799	718,282	406,105	1,057,879	195,898	132,960	32,634	61,608	10,350	13,763
$30,000 under $50,000	92,811	975,793	469,997	5,053,486	269,072	1,646,454	587,628	2,549,333	302,845	226,391	54,588	130,329	23,361	39,120
$50,000 under $100,000	61,489	722,670	234,789	5,004,974	126,639	1,217,188	262,359	2,502,058	144,316	115,611	27,678	118,340	13,612	40,418
$100,000 under $200,000	14,468	319,635	60,635	3,616,772	24,506	444,389	62,253	1,795,671	27,799	23,629	7,588	62,090	3,961	16,291
$200,000 under $500,000	2,786	116,666	14,932	2,976,758	3,923	190,423	14,947	1,436,076	4,520	4,023	1,999	44,564	1,196	9,083
$500,000 under $1,000,000	293	23,497	2,088	1,376,185	343	34,548	2,058	675,010	405	374	348	17,783	171	5,004
$1,000,000 or more	120	60,185	715	1,697,763	143	44,227	703	823,568	159	148	132	15,111	72	995
Taxable returns, total	**559,859**	**4,908,503**	**4,112,972**	**33,000,528**	**1,800,350**	**8,530,330**	**5,592,603**	**16,828,218**	**2,101,410**	**1,388,490**	**432,556**	**806,514**	**219,400**	**309,162**
Under $2,000	93	5,777	9,978	409,130	3,657	9,683	15,803	206,335	3,581	1,601	799	11,683	197	1,745
$2,000 under $4,000	9,955	31,503	128,964	257,859	51,233	104,613	203,174	146,258	55,799	32,188	6,621	5,109	4,799	2,247
$4,000 under $6,000	17,204	68,359	283,004	757,257	58,190	144,692	391,513	410,890	72,971	48,837	19,044	18,524	18,817	14,752
$6,000 under $8,000	23,506	127,451	339,551	904,218	70,411	186,821	457,498	502,169	92,735	56,060	20,001	17,940	19,247	24,953
$8,000 under $10,000	28,383	120,678	325,520	995,333	103,842	393,991	437,572	516,945	124,253	82,284	34,980	32,486	15,734	18,904
$10,000 under $12,000	31,730	205,264	355,194	1,252,664	120,019	364,997	504,341	659,445	140,129	95,173	33,842	30,985	24,516	17,201
$12,000 under $14,000	24,393	91,304	359,239	1,365,003	138,306	384,659	497,475	708,514	163,329	94,768	43,644	47,365	22,273	30,484
$14,000 under $16,000	42,486	363,248	313,415	1,230,327	141,382	537,996	448,706	633,608	173,998	108,561	57,244	60,124	15,253	13,249
$16,000 under $18,000	36,476	201,717	265,248	1,017,719	140,711	365,662	375,023	530,899	160,746	93,754	27,714	32,964	15,264	23,849
$18,000 under $20,000	34,990	308,491	222,122	979,002	119,227	457,571	333,662	521,508	141,059	87,028	23,725	30,673	11,164	10,190
$20,000 under $25,000	82,215	955,270	423,939	2,283,342	257,855	1,507,591	599,021	1,225,151	300,286	188,402	42,683	85,181	20,255	30,261
$25,000 under $30,000	58,636	344,348	308,993	1,996,872	173,418	707,429	403,657	1,047,449	195,447	132,522	31,052	58,988	9,860	12,586
$30,000 under $50,000	91,262	922,238	466,290	4,949,296	267,317	1,562,510	584,407	2,516,156	300,480	224,088	53,942	124,492	23,208	38,230
$50,000 under $100,000	60,979	700,045	233,471	4,965,286	126,053	1,179,107	261,089	2,485,830	143,858	115,182	27,311	114,663	13,461	39,493
$100,000 under $200,000	14,392	279,855	60,381	3,600,897	24,387	402,401	62,015	1,789,378	27,701	23,541	7,497	59,581	3,926	16,111
$200,000 under $500,000	2,752	110,895	14,869	2,966,425	3,867	165,679	14,894	1,431,148	4,481	3,985	1,978	43,478	1,186	8,983
$500,000 under $1,000,000	289	20,818	2,081	1,374,684	336	26,071	2,051	674,148	402	372	347	17,167	169	4,930
$1,000,000 or more	118	51,242	713	1,695,214	139	28,857	702	822,387	155	144	132	15,111	71	994
Total nontaxable returns	**61,833**	**902,965**	**702,528**	**2,741,347**	**191,597**	**1,411,235**	**844,956**	**1,372,465**	**202,657**	**140,909**	**115,826**	**174,540**	**96,633**	**294,064**
All returns, summary:														
Returns under $5,000	59,168	610,837	808,186	2,690,405	224,612	1,037,160	1,072,100	1,413,155	248,176	160,199	83,706	131,924	84,833	261,038
Returns $5,000 under $10,000	75,639	469,027	928,874	2,806,257	243,731	912,997	1,225,682	1,491,664	290,284	190,217	99,362	95,959	65,136	76,652
Returns $10,000 under $15,000	81,430	523,414	894,278	3,375,051	336,540	1,085,333	1,251,774	1,744,482	399,842	250,687	111,689	116,489	56,904	60,956
Returns $15,000 under $20,000	92,283	675,698	661,397	2,776,563	329,722	1,094,038	948,921	1,452,560	388,221	235,489	84,967	98,088	35,956	44,988
Returns $20,000 or more	313,172	3,532,491	1,522,765	24,093,601	857,342	5,812,039	1,939,082	12,098,820	977,544	692,807	168,658	538,593	73,204	159,594

Footnotes at end of table.

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

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

Size of adjusted gross income	Business or profession				Farm				Partnership			
	Net profit[2]		Net loss[2]		Net profit[2]		Net loss[2]		Total net income		Total 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
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
All returns, total	**5,337,837**	**42,163,922**	**1,578,556**	**4,061,739**	**1,646,889**	**11,302,742**	**1,218,962**	**4,074,998**	**1,615,412**	**18,081,029**	**993,108**	**6,921,316**
Under $2,000	349,693	527,936	274,741	1,597,336	151,937	148,099	202,693	1,213,193	49,459	287,801	78,090	1,676,786
$2,000 under $4,000	508,975	1,094,225	111,116	211,666	185,419	316,246	100,706	218,786	100,458	206,965	25,635	66,620
$4,000 under $6,000	515,041	1,639,369	121,405	231,860	149,410	399,957	136,305	295,877	103,921	318,979	34,334	122,208
$6,000 under $8,000	532,688	2,116,589	130,263	221,151	179,763	640,127	114,155	276,531	147,296	640,761	38,057	90,938
$8,000 under $10,000	505,714	2,335,804	150,702	228,369	159,090	692,072	107,686	287,516	79,533	348,457	44,989	101,002
$10,000 under $12,000	479,780	2,348,747	146,945	220,746	141,839	652,781	130,235	282,266	110,734	564,586	53,733	150,703
$12,000 under $14,000	438,901	2,425,082	131,581	170,584	123,949	738,855	96,805	214,100	102,777	610,276	52,591	127,603
$14,000 under $16,000	359,624	2,215,276	119,075	160,364	105,191	703,830	73,570	124,807	89,316	601,519	42,072	108,693
$16,000 under $18,000	289,842	2,034,873	87,168	115,411	83,678	670,405	56,730	121,125	72,512	450,593	46,535	138,091
$18,000 under $20,000	233,860	1,916,728	67,894	91,037	55,635	496,707	40,248	101,732	75,402	550,132	46,760	92,340
$20,000 under $25,000	384,215	4,007,285	103,493	170,594	118,433	1,382,017	59,344	160,208	127,398	1,067,621	97,930	244,819
$25,000 under $30,000	215,658	3,143,399	45,772	88,669	62,333	977,424	28,712	120,099	98,790	1,105,539	78,976	297,520
$30,000 under $50,000	350,882	8,107,524	58,979	189,773	90,774	1,955,658	38,511	214,183	239,521	3,802,958	177,748	1,023,138
$50,000 under $100,000	146,432	6,086,388	21,753	145,627	32,306	1,152,567	24,494	219,712	166,546	4,522,894	128,008	1,200,321
$100,000 under $200,000	22,276	1,575,260	5,471	96,410	5,870	295,601	6,490	121,043	41,237	1,979,565	36,816	797,124
$200,000 under $500,000	3,729	430,684	1,739	64,722	1,096	72,245	1,900	72,837	9,048	752,927	9,120	451,335
$500,000 under $1,000,000	375	85,361	325	30,175	124	6,924	268	18,881	1,100	145,216	1,268	135,635
$1,000,000 or more	152	73,395	134	27,245	42	1,227	110	12,102	364	124,239	446	96,441
Taxable returns, total	**4,446,721**	**39,758,776**	**1,161,786**	**2,154,983**	**1,218,109**	**10,053,734**	**867,281**	**2,322,759**	**1,436,768**	**17,242,991**	**867,428**	**5,111,060**
Under $2,000	5,434	23,558	1,711	126,909	438	3,680	249	27,245	4,336	52,779	1,398	278,329
$2,000 under $4,000	218,828	484,505	38,333	49,813	49,811	90,070	21,076	45,811	40,348	64,074	15,232	38,075
$4,000 under $6,000	381,262	1,187,342	85,123	137,612	103,093	258,061	97,827	137,760	69,937	196,336	23,463	74,676
$6,000 under $8,000	468,173	1,804,032	113,236	166,564	138,683	465,262	102,530	214,101	129,802	564,106	31,779	73,895
$8,000 under $10,000	479,373	2,173,973	141,941	190,318	140,247	575,111	99,681	236,375	74,906	316,087	37,608	69,400
$10,000 under $12,000	464,986	2,227,958	143,665	189,966	131,135	571,256	125,902	258,873	108,054	541,972	50,530	128,863
$12,000 under $14,000	433,372	2,378,942	130,132	165,405	116,273	660,252	93,680	174,096	99,819	564,752	50,509	95,794
$14,000 under $16,000	355,463	2,172,513	117,678	151,181	101,695	664,464	72,351	117,315	87,879	597,600	40,747	83,563
$16,000 under $18,000	287,689	2,000,525	86,867	110,983	78,625	604,317	56,265	116,210	69,266	408,087	44,654	98,314
$18,000 under $20,000	232,073	1,892,895	67,512	89,449	53,247	457,422	39,851	98,638	73,359	529,014	46,316	84,121
$20,000 under $25,000	383,064	3,990,695	102,735	163,284	116,435	1,346,693	58,255	148,269	126,361	1,056,599	96,374	224,603
$25,000 under $30,000	214,637	3,118,165	45,413	85,431	59,436	907,970	28,616	117,039	98,212	1,101,724	78,342	280,859
$30,000 under $50,000	349,831	8,073,619	58,403	178,319	89,803	1,933,519	38,024	200,136	237,317	3,768,436	176,075	977,079
$50,000 under $100,000	146,146	6,073,092	21,474	139,799	32,094	1,142,208	24,292	210,839	165,698	4,499,680	127,042	1,152,352
$100,000 under $200,000	22,159	1,570,035	5,407	92,404	5,836	293,063	6,433	119,091	41,034	1,965,046	36,610	775,526
$200,000 under $500,000	3,707	428,248	1,713	62,995	1,093	72,237	1,875	70,473	8,986	747,995	9,048	445,611
$500,000 under $1,000,000	375	85,361	322	29,993	123	6,922	265	18,579	1,093	144,878	1,260	134,676
$1,000,000 or more	149	73,318	131	24,558	42	1,227	109	11,909	361	123,826	441	95,324
Total nontaxable returns	**891,116**	**2,405,147**	**416,760**	**1,906,752**	**428,780**	**1,249,009**	**351,681**	**1,752,239**	**178,644**	**838,040**	**125,680**	**1,810,256**
All returns, summary:												
Returns under $5,000	1,111,038	2,354,952	445,264	1,922,347	418,083	646,292	371,489	1,605,928	181,008	611,834	113,382	1,807,061
Returns $5,000 under $10,000	1,301,073	5,358,971	342,963	568,034	407,536	1,550,209	290,056	685,975	299,659	1,191,129	107,723	250,493
Returns $10,000 under $15,000	1,104,797	5,878,960	343,677	479,102	318,463	1,737,391	265,933	567,633	251,362	1,410,440	129,187	334,755
Returns $15,000 under $20,000	697,210	5,061,746	208,986	279,039	191,829	1,525,187	131,655	276,398	199,379	1,366,666	112,504	282,675
Returns $20,000 or more	1,123,719	23,509,296	237,666	813,214	310,978	5,843,662	159,829	939,065	684,004	13,500,960	530,312	4,246,333

Footnotes at end of table.

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

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

Size of adjusted gross income	Partnership—continued				Estate or trust							
	Net income		Net loss		Total net income		Total net loss		Net income		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
	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
All returns, total	1,504,937	16,801,259	835,511	5,841,546	659,069	2,160,038	53,482	141,332	655,946	2,146,714	44,350	127,976
Under $2,000	42,945	107,716	74,588	1,496,701	45,571	41,591	10,377	38,220	45,327	41,232	10,358	37,861
$2,000 under $4,000	94,893	195,202	22,890	54,856	63,194	75,276	3,368	972	63,192	75,261	3,243	834
$4,000 under $6,000	103,098	314,894	30,618	118,124	47,602	71,257			47,594	71,132		
$6,000 under $8,000	146,869	634,892	33,911	85,069	31,745	64,461	(*)	(*)	31,745	64,461	(*)	(*)
$8,000 under $10,000	75,782	334,633	39,736	87,178	59,909	118,586	4,465	2,459	59,909	117,340	2,224	1,862
$10,000 under $12,000	104,344	554,430	45,008	140,547	48,785	130,342	(*)	(*)	48,785	130,342	4,445	5,157
$12,000 under $14,000	100,177	588,505	49,716	105,832	40,306	103,148	5,690	5,576	40,306	102,729	1,218	1,796
$14,000 under $16,000	86,018	593,770	38,506	100,944	38,177	76,461	1,218	1,796	38,177	76,461	1,970	6,610
$16,000 under $18,000	69,983	443,108	44,108	130,606	36,057	96,057	1,970	6,610	36,057	96,057	2,500	10,233
$18,000 under $20,000	73,287	545,174	44,558	87,382	21,849	37,674	2,540	10,234	21,849	37,674		
$20,000 under $25,000	119,896	1,034,709	86,033	211,907	47,994	187,248	4,303	6,787	47,062	186,776	3,912	6,315
$25,000 under $30,000	90,422	1,069,160	67,006	261,141	40,834	170,880	4,835	9,350	40,709	168,928	2,264	7,399
$30,000 under $50,000	214,067	3,575,378	134,522	795,558	74,982	333,671	5,693	16,785	74,156	331,485	5,417	14,599
$50,000 under $100,000	142,928	4,233,856	92,104	911,282	44,132	307,304	5,552	16,439	43,445	304,369	4,347	13,503
$100,000 under $200,000	32,775	1,734,414	24,625	551,974	13,291	161,333	1,928	13,032	13,083	159,499	1,453	11,198
$200,000 under $500,000	6,562	634,828	6,275	333,235	3,830	103,440	473	5,772	3,756	102,055	338	4,387
$500,000 under $1,000,000	698	110,127	949	100,547	594	41,748	76	1,766	584	41,488	55	1,475
$1,000,000 or more	193	96,461	358	68,662	217	39,561	35	4,809	210	39,424	22	4,672
Taxable returns, total	1,337,818	16,172,452	723,281	4,040,522	589,471	2,053,692	42,352	100,714	586,592	2,041,290	33,336	88,278
Under $2,000	3,582	11,340	1,338	236,890	16,015	11,157	63	1,970	16,004	10,957	51	1,769
$2,000 under $4,000	35,235	56,898	15,055	30,900	40,338	50,459	3,553	607	40,336	50,445	3,428	593
$4,000 under $6,000	69,767	195,180	23,213	73,521	41,665	63,735			41,665	63,735		
$6,000 under $8,000	129,488	559,001	27,908	68,789	27,235	55,343			27,235	55,343		
$8,000 under $10,000	71,894	309,797	35,124	63,111	57,424	115,853	4,612	2,659	57,424	114,696	2,041	1,502
$10,000 under $12,000	101,815	532,786	41,973	119,677	48,542	129,707	5,650	4,289	48,542	129,707	4,405	3,869
$12,000 under $14,000	97,489	556,134	48,000	87,176	39,264	87,022	1,216	1,757	39,264	86,602	1,216	1,757
$14,000 under $16,000	84,952	591,463	37,187	77,426	37,268	75,360	1,970	6,610	37,268	75,360	1,970	6,610
$16,000 under $18,000	67,516	401,809	42,227	92,036	35,120	93,905	2,533	10,004	35,120	93,905	2,493	10,004
$18,000 under $20,000	71,331	524,513	44,114	79,620	21,839	37,650			21,839	37,650		
$20,000 under $25,000	119,346	1,028,393	84,548	196,396	47,694	184,747	4,273	6,780	46,762	184,276	3,882	6,308
$25,000 under $30,000	89,977	1,067,600	66,467	246,735	40,726	168,573	4,829	9,259	40,601	166,622	2,258	7,307
$30,000 under $50,000	212,971	3,550,926	132,878	759,568	74,656	332,030	5,661	15,529	73,833	329,854	5,385	13,353
$50,000 under $100,000	142,385	4,219,646	91,267	872,317	43,871	303,936	5,489	15,944	43,184	301,494	4,345	13,502
$100,000 under $200,000	32,652	1,729,499	24,463	539,979	13,204	160,416	1,925	13,031	12,996	158,582	1,451	11,197
$200,000 under $500,000	6,532	631,300	6,221	328,916	3,803	102,511	468	5,700	3,729	101,171	335	4,361
$500,000 under $1,000,000	695	109,957	943	99,756	590	41,727	75	1,766	580	41,467	54	1,474
$1,000,000 or more	191	96,210	355	67,709	217	39,561	35	4,809	210	39,424	22	4,672
Total nontaxable returns	167,119	628,804	112,230	1,601,020	69,598	106,350	11,130	40,619	69,354	105,429	11,014	39,699
All returns, summary:												
Returns under $5,000	168,652	418,227	106,406	1,613,454	128,379	139,953	13,595	38,805	128,125	139,455	13,451	38,306
Returns $5,000 under $10,000	294,935	1,169,110	95,337	228,475	119,642	231,218	5,199	2,924	119,642	229,971	2,583	1,677
Returns $10,000 under $15,000	240,939	1,373,801	115,446	298,117	111,008	285,235	6,342	6,283	111,008	284,815	5,097	5,863
Returns $15,000 under $20,000	192,870	1,351,185	106,450	267,194	74,166	158,448	5,451	18,583	74,166	158,448	5,411	18,582
Returns $20,000 or more	607,541	12,488,933	411,872	3,234,306	225,874	1,345,184	22,895	74,740	223,005	1,334,024	17,808	63,548

Footnotes at end of table.

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

Size of adjusted gross income	Small Business Corporations								Other sources			
	Total net income		Total net loss		Net income		Net loss		Net gain		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
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)
All returns, total	**347,742**	**3,552,530**	**185,630**	**1,416,591**	**338,930**	**3,400,003**	**173,547**	**1,264,064**	**3,877,473**	**3,789,956**	**188,700**	**1,491,316**
Under $2,000	12,229	59,450	21,627	514,776	11,106	49,088	21,459	504,414	179,711	124,996	25,066	985,686
$2,000 under $4,000	13,516	26,661	5,593	10,696	13,457	26,281	5,552	10,316	256,546	198,108	11,723	22,318
$4,000 under $6,000	10,063	74,721	10,797	90,529	9,316	17,867	10,046	33,674	242,952	164,515	22,577	21,372
$6,000 under $8,000	7,294	10,235	10,007	15,458	7,288	10,226	10,006	15,449	296,935	210,056	15,786	24,848
$8,000 under $10,000	14,985	41,829	14,257	51,071	14,859	41,773	14,255	51,015	326,133	286,758	7,113	16,539
$10,000 under $12,000	16,753	59,108	15,162	72,281	16,578	58,655	15,161	71,828	350,536	196,801	12,464	22,291
$12,000 under $14,000	9,086	24,324	11,342	54,404	8,305	22,058	11,340	52,138	353,684	221,072	9,183	26,162
$14,000 under $16,000	18,739	42,658	12,622	25,824	18,408	36,691	12,561	19,857	344,680	203,347	9,967	34,287
$16,000 under $18,000	34,399	114,976	9,401	29,958	34,391	114,571	9,035	29,552	310,123	243,439	10,383	20,419
$18,000 under $20,000	20,978	72,845	7,271	17,867	20,969	72,808	7,115	17,830	232,295	201,134	10,738	10,046
$20,000 under $25,000	28,816	131,948	13,326	91,924	27,991	129,897	12,799	89,873	402,329	391,714	17,335	25,559
$25,000 under $30,000	26,617	206,595	9,380	47,044	25,896	202,896	7,120	43,344	198,176	236,869	12,789	41,619
$30,000 under $50,000	70,904	763,444	19,435	102,464	68,636	738,534	16,749	77,554	245,530	451,942	11,845	77,917
$50,000 under $100,000	45,443	889,020	17,830	136,650	44,330	867,359	14,462	114,989	107,598	391,334	8,082	76,384
$100,000 under $200,000	14,051	593,965	5,469	71,823	13,699	580,378	4,269	58,237	23,897	152,803	2,653	41,656
$200,000 under $500,000	3,364	297,282	1,679	47,523	3,234	291,255	1,261	41,496	5,432	71,544	807	28,303
$500,000 under $1,000,000	383	81,925	281	15,970	360	79,567	227	13,612	657	23,563	126	10,530
$1,000,000 or more	122	61,543	151	20,332	107	60,098	130	18,887	259	19,959	63	5,378
Taxable returns, total	**324,501**	**3,392,885**	**148,048**	**758,513**	**318,405**	**3,310,324**	**135,159**	**675,951**	**3,491,335**	**3,465,248**	**146,564**	**531,384**
Under $2,000	4,366	16,522	538	45,002	4,273	14,743	494	43,223	5,783	3,513	367	100,167
$2,000 under $4,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	124,455	97,464	5,006	2,447
$4,000 under $6,000	8,636	15,784	608	1,846	8,634	15,784	608	1,846	200,251	123,436	19,448	15,826
$6,000 under $8,000	4,173	6,628	8,635	8,847	4,173	6,627	8,634	8,846	278,501	199,132	11,862	14,583
$8,000 under $10,000	14,303	41,381	13,165	41,223	14,178	41,327	13,163	41,168	316,944	275,296	6,509	13,573
$10,000 under $12,000	15,149	50,873	14,753	67,589	15,147	50,857	14,752	67,573	349,428	192,383	12,239	16,468
$12,000 under $14,000	8,123	20,707	10,495	28,942	7,966	20,678	10,494	28,913	352,529	215,208	8,394	21,686
$14,000 under $16,000	18,319	41,103	12,615	25,543	17,991	35,157	12,554	19,597	343,824	202,019	9,937	34,152
$16,000 under $18,000	34,145	114,238	9,187	29,382	34,142	113,940	9,027	29,084	307,492	240,234	9,234	15,324
$18,000 under $20,000	20,169	60,539	7,038	15,796	20,163	60,534	6,883	15,791	231,648	200,125	10,724	9,527
$20,000 under $25,000	28,590	129,847	11,715	73,626	27,791	127,898	11,197	71,678	401,332	382,564	17,197	24,157
$25,000 under $30,000	26,553	206,514	9,273	44,565	25,833	202,851	7,013	40,902	197,431	235,521	12,537	40,291
$30,000 under $50,000	70,572	757,768	18,619	94,179	68,325	733,592	15,937	70,003	244,536	447,687	11,603	71,673
$50,000 under $100,000	45,221	882,840	17,493	129,248	44,120	861,362	14,164	107,771	107,079	387,185	7,917	69,808
$100,000 under $200,000	14,026	593,492	5,384	69,161	13,676	580,097	4,196	55,766	23,801	150,073	2,607	39,641
$200,000 under $500,000	3,343	296,670	1,654	45,575	3,217	290,695	1,242	39,600	5,392	70,133	795	26,179
$500,000 under $1,000,000	380	81,595	277	15,813	358	79,242	223	13,459	652	23,329	125	10,504
$1,000,000 or more	121	60,503	150	19,402	106	59,059	129	17,957	257	19,946	63	5,378
Total nontaxable returns	**23,241**	**159,641**	**39,582**	**658,082**	**20,525**	**89,677**	**38,388**	**588,116**	**386,138**	**324,709**	**42,136**	**959,931**
All returns, summary:												
Returns under $5,000	34,512	156,318	30,486	586,680	32,586	88,798	29,528	519,160	552,075	382,450	44,374	1,016,321
Returns $5,000 under $10,000	23,575	56,579	31,795	95,850	23,440	56,436	31,790	95,707	750,202	601,983	37,891	54,442
Returns $10,000 under $15,000	36,431	98,953	35,027	140,216	35,299	96,207	35,024	137,471	893,675	534,766	26,319	71,568
Returns $15,000 under $20,000	63,524	214,958	20,771	60,116	63,352	208,576	20,188	53,734	697,643	531,028	26,416	41,637
Returns $20,000 or more	189,700	3,025,720	67,551	533,731	184,253	2,949,983	57,017	457,994	983,878	1,739,728	53,700	307,346

Footnotes at end of table.

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

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

Size of adjusted gross income	Statutory adjustments									
	Total		Sick pay exclusion		Moving expense deduction		Employee business expenses		Self-employed retirement deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
All returns, total	**7,722,730**	**10,684,730**	**1,353,619**	**1,432,248**	**1,165,995**	**1,439,946**	**5,200,412**	**7,181,159**	**417,456**	**611,380**
Under $2,000	164,462	381,494	78,645	203,280	18,350	15,656	77,374	161,039	1,544	1,519
$2,000 under $4,000	290,536	463,795	75,650	172,760	39,851	31,880	172,242	257,222	5,324	1,934
$4,000 under $6,000	464,917	620,832	87,645	127,995	95,645	67,314	300,036	420,903	10,860	4,619
$6,000 under $8,000	647,928	784,866	131,541	134,365	148,104	118,092	384,644	526,101	12,852	6,309
$8,000 under $10,000	784,975	908,234	170,433	158,055	138,213	96,084	506,432	641,106	22,298	12,988
$10,000 under $12,000	818,420	958,729	154,448	133,521	115,495	114,219	570,842	698,389	18,869	12,599
$12,000 under $14,000	850,399	977,072	122,489	92,760	139,750	140,862	600,942	720,866	28,482	22,584
$14,000 under $16,000	818,574	968,115	155,948	106,597	126,036	154,284	571,083	688,416	22,258	18,818
$16,000 under $18,000	647,923	763,220	105,400	92,437	90,471	138,726	467,575	514,806	19,189	17,251
$18,000 under $20,000	507,816	634,596	83,196	47,102	61,826	106,100	363,532	461,868	21,438	19,527
$20,000 under $25,000	747,853	1,036,523	105,565	85,410	83,889	173,167	553,894	723,114	44,787	54,831
$25,000 under $30,000	376,670	654,905	43,181	31,301	49,720	118,413	269,512	449,781	33,165	55,410
$30,000 under $50,000	423,488	956,404	31,808	33,977	49,564	129,785	268,852	594,529	98,151	198,114
$50,000 under $100,00	152,848	453,803	6,548	10,535	8,055	31,053	80,887	257,561	65,821	154,654
$100,000 under $200,000	22,464	77,954	945	1,643	897	3,655	10,685	45,861	11,009	26,795
$200,000 under $500,000	3,097	18,838	157	480	121	630	1,630	14,528	1,315	3,200
$500,000 under $1,000,000	289	3,944	15	28	5	22	194	3,692	84	203
$1,000,000 or more	71	1,406	5	3	3	4	56	1,376	10	24
Taxable returns, total	**7,319,016**	**9,795,394**	**1,233,183**	**1,119,761**	**1,113,613**	**1,376,561**	**4,961,546**	**6,697,140**	**401,960**	**601,932**
Under $2,000	2,708	13,157	(*)	(*)	(*)	(*)	2,670	13,021	(*)	(*)
$2,000 under $4,000	183,213	249,015	49,976	97,531	25,160	12,053	105,438	138,123	3,757	1,309
$4,000 under $6,000	395,086	481,459	79,561	115,276	83,557	49,291	248,404	313,398	7,067	3,494
$6,000 under $8,000	614,885	721,632	127,647	126,228	145,671	115,346	359,781	476,294	8,314	3,764
$8,000 under $10,000	771,994	873,957	168,411	149,786	136,897	94,001	497,732	618,219	20,960	11,951
$10,000 under $12,000	812,148	947,995	153,638	133,173	115,252	113,526	566,076	689,261	18,236	12,036
$12,000 under $14,000	846,191	967,288	121,490	88,562	138,102	140,221	599,212	716,617	27,677	21,888
$14,000 under $16,000	817,248	960,989	155,948	106,597	125,429	152,519	569,838	683,062	22,232	18,811
$16,000 under $18,000	645,831	761,565	105,222	92,395	90,427	138,608	466,521	514,088	18,373	16,473
$18,000 under $20,000	507,227	633,943	83,196	47,102	61,785	105,948	363,052	461,435	21,370	19,457
$20,000 under $25,000	746,147	1,026,974	105,565	85,410	83,105	171,924	552,987	714,820	44,770	54,820
$25,000 under $30,000	375,938	652,914	43,058	31,046	49,641	118,272	269,135	448,286	32,972	55,309
$30,000 under $50,000	421,935	950,909	31,804	33,971	49,517	129,569	267,428	589,449	98,067	197,920
$50,000 under $100,000	152,595	451,984	6,546	10,534	8,019	30,869	80,747	256,106	65,744	154,475
$100,000 under $200,000	22,426	77,749	944	1,640	895	3,647	10,654	45,681	11,005	26,781
$200,000 under $500,000	3,086	18,519	156	479	121	630	1,622	14,214	1,313	3,195
$500,000 under $1,000,000	288	3,941	15	28	5	22	194	3,692	83	200
$1,000,000 or more	70	1,404	5	3	3	4	55	1,374	10	24
Total nontaxable returns	**403,714**	**869,333**	**120,436**	**312,489**	**52,382**	**63,385**	**238,866**	**484,018**	**15,496**	**9,447**
All returns, summary:										
Returns under $5,000	636,045	1,106,679	183,834	416,756	100,456	74,089	371,936	610,976	9,763	4,858
Returns $5,000 under $10,000	1,716,773	2,052,542	360,080	379,699	339,707	254,937	1,068,792	1,395,394	43,115	22,511
Returns $10,000 under $15,000	2,100,856	2,424,752	361,858	290,039	325,306	328,983	1,466,260	1,760,889	60,066	44,842
Returns $15,000 under $20,000	1,542,276	1,876,980	259,623	182,378	208,272	325,208	1,107,714	1,323,457	50,170	45,937
Returns $20,000 or more	1,726,780	3,203,777	188,224	163,376	192,254	456,729	1,185,710	2,090,441	254,342	493,231

(*)Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
¹ Less than $500.
* These figures may differ slightly from those published in Statistics of Income—1973, Business Income Tax Returns, because of differences in coding and processing procedures.
²Included in the above adjusted gross income class.
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

[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 (gross)		Farm net profit less loss		Partnership net profit less loss		Small Business Corporation net profit less loss		Sales of property other than capital assets net gain less loss		Dividends in adjusted gross income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total	**16,425,425**	**27,439,502**	**13,784,302**	**23,666,591**	**780,461**	**—503,232**	**278,349**	**—972,220**	**58,913**	**—498,439**	**212,459**	**—119,524**	**857,571**	**970,007**
Returns with adjusted gross income, total	**15,984,088**	**30,763,394**	**13,622,760**	**22,866,569**	**659,308**	**453,179**	**226,250**	**163,357**	**41,616**	**—122,185**	**187,851**	**23,939**	**799,713**	**813,356**
$1 under $5,000	15,050,493	23,191,414	12,964,425	18,291,540	500,801	—74,656	146,933	124,996	19,432	—50,889	99,997	1,214	683,628	375,566
$5,000 under $10,000	797,608	5,176,805	576,347	3,484,644	111,575	204,772	52,694	96,983	13,697	—38,994	48,193	9,304	83,220	143,219
$10,000 under $15,000	77,445	911,391	52,548	517,638	27,663	105,564	10,324	7,248	3,197	—17,481	10,463	2,029	8,893	19,634
$15,000 under $20,000	33,242	563,287	14,918	188,320	11,193	120,405	8,777	1,658	1,547	10,851	4,414	—535	12,148	51,457
$20,000 under $25,000	9,769	214,177	5,673	106,917	3,087	23,384	2,035	—9,195	1,802	—16,197	1,234	—1,073	4,009	38,106
$25,000 under $30,000	5,131	140,146	2,737	43,223	2,993	66,394	984	—12,846	170	—2,398	2,072	1,443	1,251	8,388
$30,000 under $50,000	7,312	269,252	4,106	129,252	1,458	8,093	2,740	—11,538	1,123	—2,609	799	4,947	4,322	62,778
$50,000 under $100,000	2,466	163,881	1,583	71,486	414	1,486	1,380	—24,755	508	—1,222	518	2,752	1,723	46,723
$100,000 under $200,000	458	62,688	307	22,393	91	585	285	—7,079	96	—2,190	126	2,330	370	25,009
$200,000 under $500,000	142	42,509	99	9,472	28	—2,356	84	—791	36	—1,337	31	985	127	20,448
$500,000 under $1,000,000	15	10,061	12	1,403	5	—492	9	—621	8	281	4	543	15	4,883
$1,000,000 or more	7	17,783	5	281	(*)	(*)	5	—703	(*)	(*)	(*)	(*)	7	17,145
Deficit returns, total	**441,337**	**—3,323,892**	**161,542**	**800,022**	**121,153**	**—956,413**	**53,099**	**—1,135,577**	**17,297**	**—376,254**	**44,608**	**—143,462**	**57,858**	**156,650**
$0 under $5,000	337,255	—415,180	113,081	335,886	83,826	—254,376	29,207	—82,214	6,829	—58,576	26,041	—55,250	41,503	46,224
$5,000 under $10,000	47,935	—341,291	21,857	127,511	18,645	—167,329	8,405	—100,648	2,106	—41,541	6,632	—5,452	3,710	8,515
$10,000 under $15,000	18,975	—225,349	9,537	73,148	6,589	—122,929	2,981	—54,620	3,222	—48,736	4,214	—6,342	2,029	8,295
$15,000 under $30,000	20,497	—414,796	9,771	92,053	6,878	—152,156	5,342	—113,198	2,471	—71,797	4,464	—48,417	5,547	25,053
$30,000 under $50,000	7,733	—300,317	2,244	39,490	3,375	—110,938	2,495	—110,293	754	—24,312	1,139	—5,292	1,871	9,971
$50,000 under $100,000	4,924	—342,243	2,645	50,187	1,145	—67,093	2,207	—147,990	872	—36,587	1,205	—12,044	1,419	13,958
$100,000 under $200,000	2,427	—336,846	1,380	37,776	465	—45,637	1,390	—151,847	553	—31,385	559	—4,883	903	13,041
$200,000 or more	1,591	—947,870	1,027	43,971	230	—35,955	1,072	—374,767	490	—63,320	354	—5,782	876	31,593

Size of adjusted gross income	Interest received		Total adjustments		Total deductions		Itemized deductions		Number of returns with no taxable income	Taxable income		Income tax before credits (amount)	Total tax credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Grand total	**4,872,051**	**2,966,915**	**403,714**	**869,334**	**15,984,088**	**23,760,443**	**1,179,894**	**4,909,479**	**16,014,506**	**410,919**	**1,280,771**	**227,090**	**410,919**	**227,090**
Returns with adjusted gross income, total	**4,667,094**	**2,732,422**	**367,047**	**760,039**	**15,984,088**	**23,760,443**	**1,179,894**	**4,909,479**	**15,573,169**	**410,919**	**1,280,771**	**227,090**	**410,919**	**227,090**
$1 under $5,000	4,262,174	2,179,252	265,113	545,643	15,050,493	20,055,672	640,068	1,734,145	14,904,014	146,479	120,488	17,742	146,479	17,742
$5,000 under $10,000	322,341	325,619	83,152	165,061	797,608	2,292,136	446,000	1,840,491	615,422	182,186	390,572	60,106	182,186	60,106
$10,000 under $15,000	40,264	56,463	11,050	21,931	77,445	408,196	51,936	363,651	29,852	47,593	272,043	45,159	47,593	45,159
$15,000 under $20,000	23,119	63,355	3,437	8,022	33,242	323,898	22,634	302,723	12,515	20,727	203,785	36,327	20,727	36,327
$20,000 under $25,000	7,002	15,601	1,706	9,548	9,769	130,471	7,212	125,357	4,265	5,504	76,145	14,654	5,504	14,654
$25,000 under $30,000	3,286	4,030	732	1,992	5,131	39,361	2,335	33,781	882	4,249	86,529	17,052	4,249	17,052
$30,000 under $50,000	5,984	24,122	1,553	5,494	7,312	221,334	6,789	220,292	4,355	2,957	76,831	18,274	2,957	18,274
$50,000 under $100,000	2,334	36,433	253	1,820	2,466	139,618	2,304	139,294	1,396	1,070	42,954	12,980	1,070	12,980
$100,000 under $200,000	435	12,469	38	205	458	64,872	453	64,862	343	115	8,102	3,056	115	3,056
$200,000 under $500,000	133	10,515	13	323	142	47,742	141	47,740	109	33	2,779	1,431	33	1,431
$500,000 under $1,000,000	15	3,013	(*)	(*)	15	11,959	15	11,959	12	3	81	24	3	24
$1,000,000 or more	7	1,550	(*)	(*)	7	25,184	7	25,184	4	3	462	285	3	285
Deficit returns, total	**204,957**	**234,492**	**36,667**	**109,294**					**441,337**					
$0 under $5,000	152,984	99,134	30,966	81,673					337,255					
$5,000 under $10,000	20,537	17,058	2,318	4,867					47,935					
$10,000 under $15,000	8,921	20,580	1,340	2,921					18,975					
$15,000 under $30,000	10,155	23,741	534	1,090	Not applicable				20,497	Not applicable				
$30,000 under $50,000	5,954	14,597	765	1,544					7,733					
$50,000 under $100,000	3,348	15,748	409	6,896					4,924					
$100,000 under $200,000	1,764	14,024	205	4,698					2,427					
$200,000 or more	1,294	29,610	130	5,605					1,591					

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

[1]Included in the above adjusted gross income class.

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

Table 1.8—Form 1040A Returns: Sources of Income and Income Tax After Credits by Marital Status

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

Items	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	
	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)
Number of returns	21,665,031	—	4,901,696	—	913,576	—	1,446,612	—	53,304	—	14,349,843	—
Adjusted gross income	21,665,031	101,755,539	4,901,696	41,713,125	913,576	3,868,188	1,446,612	7,520,868	53,304	160,243	14,349,843	48,493,117
Salaries and wages	21,615,201	101,120,393	4,891,474	41,519,673	911,005	3,846,758	1,441,033	7,466,493	53,304	155,891	14,318,385	48,131,580
Dividends	228,466	74,601	64,890	15,983	(*)	(*)	(*)	(*)	(*)	(*)	132,223	43,738
Interest	4,771,418	556,491	1,201,381	173,061	101,049	13,740	179,439	46,525	(*)	(*)	3,279,281	318,853
Other income	11,220	5,216	(*)	(*)	—	—	(*)	(*)	—	—	(*)	(*)
Total deductions	21,604,548	28,841,580	4,896,800	7,338,999	913,576	674,815	1,443,925	1,923,526	53,304	69,797	14,296,943	18,834,443
Taxable income	13,814,758	53,238,227	4,116,218	22,639,372	654,068	2,105,491	1,087,738	3,556,668	(*)	(*)	7,945,615	24,910,291
Tax before credit	13,814,758	9,404,107	4,116,218	3,927,622	654,068	384,011	1,087,738	603,093	(*)	(*)	7,945,615	4,485,096
Contributions to candidates credit	310,588	3,673	100,615	1,734	(*)	(*)	31,078	279	—	—	172,083	1,612
Tax after credits	13,812,195	9,400,433	4,116,218	3,925,888	654,068	383,963	1,087,738	602,814	(*)	(*)	7,943,052	4,483,484
Tax withheld	21,303,806	13,597,622	4,833,155	5,216,436	897,592	466,747	1,407,918	954,338	49,340	14,629	14,115,801	6,945,472
Tax due at time of filing	762,386	101,297	328,292	47,326	133,932	18,909	40,785	4,882	—	—	259,377	30,180
Total overpayment	20,643,541	4,313,019	4,514,325	1,341,408	771,337	101,971	1,374,935	357,360	49,340	10,344	13,933,604	2,501,935

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

Table 1.9—Form 1040A Returns: Sources of 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	Salaries and Wages (gross)		Dividends					
					Dividends before exclusion		Dividend exclusion		Dividends in adjusted gross income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**21,665,031**	**101,755,539**	**21,615,201**	**101,120,393**	**482,648**	**100,564**	**424,188**	**25,985**	**228,466**	**74,601**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	3,492,490	1,908,038	3,481,642	1,877,890	55,021	4,034	46,613	2,458	22,096	1,576
$1,000 under $2,000	3,361,209	4,959,529	3,358,645	4,898,824	57,477	5,019	53,507	2,806	20,909	2,213
$2,000 under $3,000	2,406,570	5,892,147	2,383,717	5,799,199	41,288	16,646	37,575	2,805	27,463	13,841
$3,000 under $4,000	2,091,892	7,339,090	2,091,892	7,299,610	39,910	5,992	30,909	2,383	32,178	3,610
$4,000 under $5,000	1,999,843	8,971,116	1,992,179	8,893,864	21,376	9,440	21,375	1,239	(*)	(*)
$5,000 under $6,000	1,837,556	10,026,434	1,832,457	9,959,981	38,829	14,387	33,192	1,771	19,112	12,617
$6,000 under $7,000	1,311,910	8,510,434	1,311,910	8,471,746	17,614	7,124	17,614	1,288	21,373	8,955
$7,000 under $8,000	1,153,431	8,628,655	1,153,431	8,594,924	24,874	3,875	14,187	755		
$8,000 under $9,000	921,884	7,811,760	921,884	7,782,379	25,197	3,899	22,643	1,286	21,905	2,860
$9,000 under $10,000	803,456	7,623,582	803,456	7,598,263	42,973	2,094	40,425	1,847		
$10,000 under $11,000	548,857	5,762,850	548,857	5,740,573	25,287	2,166	21,327	1,449	10,745	717
$11,000 under $12,000	404,182	4,627,110	404,182	4,616,335	11,915	1,232	10,687	1,009	12,868	1,006
$12,000 under $13,000	372,104	4,650,976	372,104	4,632,729	18,152	1,852	15,649	1,069		
$13,000 under $14,000	268,244	3,616,969	268,244	3,599,858	19,052	1,768	17,798	1,251	10,878	871
$14,000 under $15,000	213,307	3,089,665	213,307	3,078,276	13,251	939	13,251	585		
$15,000 under $20,000	422,864	7,095,037	422,063	7,039,567	24,859	19,603	22,455	1,663	16,001	17,940
$20,000 under $25,000	48,189	1,044,753	48,188	1,039,987	3,864	264	3,270	127	(*)	(*)
$25,000 under $30,000	5,827	158,439	5,827	157,621	(*)	(*)	(*)	(*)	(*)	(*)
$30,000 under $50,000	(*)	(*)	(*)	(*)	—	—	—	—	—	—
$50,000 or more	—	—	—	—	—	—	—	—	—	—
Taxable returns, total	**13,812,195**	**91,410,855**	**13,787,588**	**90,920,972**	**351,152**	**84,250**	**305,788**	**18,818**	**174,497**	**65,434**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	44,679	38,963	44,679	38,228	(*)	(*)	(*)	(*)	—	—
$1,000 under $2,000	85,096	130,659	85,096	129,513	—	—	—	—	19,811	10,445
$2,000 under $3,000	1,795,571	4,460,165	1,784,527	4,411,587	25,601	11,890	21,890	1,445	28,866	1,628
$3,000 under $4,000	1,811,769	6,375,290	1,811,769	6,345,669	36,598	3,487	28,295	1,860		
$4,000 under $5,000	1,871,530	8,410,588	1,863,866	8,335,398	21,376	9,440	21,375	1,239	(*)	(*)
$5,000 under $6,000	1,783,494	9,735,343	1,778,395	9,668,890	38,829	14,387	33,192	1,771	19,112	12,617
$6,000 under $7,000	1,286,647	8,347,147	1,286,647	8,308,459	17,614	7,124	17,614	1,288	21,373	8,955
$7,000 under $8,000	1,133,930	8,483,309	1,133,930	8,449,578	24,874	3,875	14,187	755		
$8,000 under $9,000	911,233	7,721,055	911,233	7,691,674	25,197	3,899	22,643	1,286	21,905	2,860
$9,000 under $10,000	803,456	7,623,582	803,456	7,598,263	42,973	2,094	40,425	1,847		
$10,000 under $11,000	548,857	5,762,850	548,857	5,740,573	25,287	2,166	21,327	1,449	10,745	717
$11,000 under $12,000	404,182	4,627,110	404,182	4,616,335	11,915	1,232	10,687	1,009	12,868	1,006
$12,000 under $13,000	372,104	4,650,976	372,104	4,632,729	18,152	1,852	15,649	1,069		
$13,000 under $14,000	268,244	3,616,969	268,244	3,599,858	19,052	1,768	17,798	1,251	10,878	871
$14,000 under $15,000	213,307	3,089,665	213,307	3,078,276	13,251	939	13,251	585		
$15,000 under $20,000	422,864	7,095,037	422,063	7,039,567	24,859	19,603	22,455	1,663	16,001	17,940
$20,000 under $25,000	48,189	1,044,753	48,188	1,039,987	3,864	264	3,270	127	(*)	(*)
$25,000 under $30,000	5,827	158,439	5,827	157,621	(*)	(*)	(*)	(*)	(*)	(*)
$30,000 under $50,000	(*)	(*)	(*)	(*)	—	—	—	—	—	—
$50,000 or more	—	—	—	—	—	—	—	—	—	—
Total nontaxable returns	**7,852,836**	**10,344,684**	**7,827,615**	**10,199,421**	**131,496**	**16,314**	**118,418**	**7,147**	**53,969**	**8,167**
All returns, summary:										
Returns under $5,000	13,352,004	29,069,920	13,308,075	28,769,387	215,072	41,131	189,979	11,691	113,177	29,441
Returns $5,000 under $10,000	6,028,237	42,600,865	6,023,138	42,407,293	149,487	31,379	128,061	6,947	62,390	24,432
Returns $10,000 under $15,000	1,806,694	21,747,570	1,806,694	21,667,771	87,657	7,957	78,712	5,363	34,491	2,594
Returns $15,000 or more	478,096	8,337,184	477,294	8,275,942	30,432	20,097	27,434	1,964	18,408	18,134

Footnotes at end of table.

Table 1.9—Form 1040A Returns: Sources of 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	Interest received		Other income		Total deductions		Exemptions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	**4,771,418**	**556,491**	**11,220**	**5,216**	**21,604,548**	**28,841,580**	**37,952,931**	**28,464,279**
No adjusted gross income	—	—	—	—	—	—	—	—
$1 under $1,000	436,912	28,525	(*)	(*)	3,452,923	4,386,809	3,874,062	2,905,442
$1,000 under $2,000	701,343	58,491	—	—	3,344,888	4,248,270	4,035,636	3,026,410
$2,000 under $3,000	472,829	79,106	(*)	(*)	2,403,928	3,054,654	3,427,267	2,570,451
$3,000 under $4,000	362,884	36,274	—	—	2,091,891	2,663,076	3,346,551	2,509,913
$4,000 under $5,000	401,532	67,399	(*)	(*)	1,999,843	2,525,256	3,513,984	2,635,488
$5,000 under $6,000	425,321	54,591	(*)	(*)	1,836,859	2,336,842	3,593,893	2,695,420
$6,000 under $7,000	304,356	32,852	—	—	1,311,910	1,680,973	2,711,280	2,033,460
$7,000 under $8,000	287,907	30,612	—	—	1,153,431	1,482,059	2,572,014	1,929,011
$8,000 under $9,000	240,195	26,663	(*)	(*)	921,884	1,187,128	2,155,243	1,616,433
$9,000 under $10,000	260,404	25,016	(*)	(*)	803,456	1,133,109	2,029,148	1,521,861
$10,000 under $11,000	178,322	21,493	(*)	(*)	548,857	859,778	1,477,860	1,108,395
$11,000 under $12,000	128,536	9,854	(*)	(*)	404,182	683,286	1,163,447	872,585
$12,000 under $13,000	137,861	17,464	—	—	372,104	694,793	1,054,899	791,174
$13,000 under $14,000	109,614	16,593	—	—	266,989	529,141	797,894	598,421
$14,000 under $15,000	92,375	11,035	—	—	213,307	425,351	660,113	495,085
$15,000 under $20,000	203,763	35,046	(*)	(*)	422,864	840,917	1,374,515	1,030,886
$20,000 under $25,000	22,251	4,528	(*)	(*)	48,189	96,052	145,406	109,055
$25,000 under $30,000	(*)	(*)	—	—	5,827	11,654	15,480	11,610
$30,000 under $50,000	(*)	(*)	—	—	(*)	(*)	4,239	3,179
$50,000 or more	—	—	—	—	—	—	—	—
Taxable returns, total	**3,515,964**	**422,093**	**8,304**	**3,518**	**13,751,712**	**18,812,310**	**25,814,255**	**19,360,376**
No adjusted gross income	—	—	—	—	—	—	—	—
$1 under $1,000	21,172	1,880	—	—	(*)	(*)	44,679	33,509
$1,000 under $2,000			—	—	68,775	36,970	86,909	64,865
$2,000 under $3,000	370,902	38,132	(*)	(*)	1,792,929	2,276,228	1,858,330	1,393,748
$3,000 under $4,000	338,960	28,396	—	—	1,811,768	2,312,747	2,188,224	1,641,168
$4,000 under $5,000	389,012	66,989	—	—	1,871,530	2,360,312	2,788,928	2,091,696
$5,000 under $6,000	425,321	54,591	(*)	(*)	1,782,797	2,269,253	3,207,720	2,405,790
$6,000 under $7,000	304,356	32,852	—	—	1,286,647	1,648,131	2,505,553	1,879,165
$7,000 under $8,000	287,907	30,612	—	—	1,133,930	1,457,473	2,377,506	1,783,130
$8,000 under $9,000	240,195	26,663	(*)	(*)	911,233	1,173,993	2,033,405	1,525,054
$9,000 under $10,000	260,404	25,016	(*)	(*)	803,456	1,133,109	2,029,148	1,521,861
$10,000 under $11,000	178,322	21,493	(*)	(*)	548,857	859,778	1,477,860	1,108,395
$11,000 under $12,000	128,536	9,854	(*)	(*)	404,182	683,286	1,163,447	872,585
$12,000 under $13,000	137,861	17,464	—	—	372,104	694,793	1,054,899	791,174
$13,000 under $14,000	109,614	16,593	—	—	266,989	529,141	797,894	598,421
$14,000 under $15,000	92,375	11,035	—	—	213,307	425,351	660,113	495,085
$15,000 under $20,000	203,763	35,046	(*)	(*)	422,864	840,917	1,374,515	1,030,886
$20,000 under $25,000	22,251	4,528	(*)	(*)	48,189	96,052	145,406	109,055
$25,000 under $30,000	(*)	(*)	—	—	5,827	11,654	15,480	11,610
$30,000 under $50,000	(*)	(*)	—	—	(*)	(*)	4,239	3,179
$50,000 or more	—	—	—	—	—	—	—	—
Total nontaxable returns	**1,255,454**	**134,398**	(*)	(*)	**7,852,836**	**10,029,270**	**12,138,676**	**9,103,903**
All returns, summary:								
Returns under $5,000	2,375,500	269,795	(*)	(*)	13,293,473	16,878,065	18,197,500	13,647,704
Returns $5,000 under $10,000	1,518,183	169,734	(*)	(*)	6,027,540	7,820,111	13,061,578	9,796,185
Returns $10,000 under $15,000	646,708	76,439	(*)	(*)	1,805,439	3,192,349	5,154,213	3,865,660
Returns $15,000 or more	231,027	40,523	(*)	(*)	478,096	951,055	1,539,640	1,154,730

Footnotes at end of table.

Table 1.9—Form 1040A Returns: Sources of 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	Taxable income		Income tax before credit	Credit for contributions to candidates for public office		Income tax after credit		Total tax liability	
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns, total	**13,814,758**	**53,238,227**	**9,404,107**	**316,586**	**3,673**	**13,812,195**	**9,400,433**	**13,812,195**	**9,400,433**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $1,000	44,679	4,764	647	—	—	44,679	647	44,679	647
$1,000 under $2,000	85,096	28,824	4,068	—	—	85,096	4,068	85,096	4,068
$2,000 under $3,000	1,798,134	790,246	112,507	31,953	238	1,795,571	112,269	1,795,571	112,269
$3,000 under $4,000	1,811,769	2,421,375	362,352	20,182	187	1,811,769	362,164	1,811,769	362,164
$4,000 under $5,000	1,871,530	3,958,580	627,950	36,529	388	1,871,530	627,562	1,871,530	627,562
$5,000 under $6,000	1,783,494	5,060,300	831,614	47,198	460	1,783,494	831,154	1,783,494	831,154
$6,000 under $7,000	1,286,647	4,819,851	819,075	(*)	(*)	1,286,647	818,874	1,286,647	818,874
$7,000 under $8,000	1,133,930	5,242,707	908,904	15,910	100	1,133,930	908,804	1,133,930	908,804
$8,000 under $9,000	911,233	5,022,008	894,915	43,972	579	911,233	894,336	911,233	894,336
$9,000 under $10,000	803,456	4,968,611	891,840	25,382	409	803,456	891,431	803,456	891,431
$10,000 under $11,000	548,857	3,794,677	687,707	10,651	99	548,857	687,609	548,857	687,609
$11,000 under $12,000	404,182	3,071,239	563,807	11,625	170	404,182	563,636	404,182	563,636
$12,000 under $13,000	372,104	3,165,009	580,578	14,455	200	372,104	580,378	372,104	580,378
$13,000 under $14,000	268,244	2,489,407	462,946	12,460	231	268,244	462,715	268,244	462,715
$14,000 under $15,000	213,307	2,169,229	411,496	(*)	(*)	213,307	411,437	213,307	411,437
$15,000 under $20,000	422,864	5,223,234	1,023,181	17,173	298	422,864	1,022,882	422,864	1,022,882
$20,000 under $25,000	48,189	839,647	179,625	2,707	53	48,189	179,572	48,189	179,572
$25,000 under $30,000	5,827	135,175	32,499	(*)	(*)	5,827	32,499	5,827	32,499
$30,000 under $50,000	(*)	(*)	8,396	—	—	(*)	(*)	(*)	(*)
$50,000 or more	—	—	—	—	—	—	—	—	—
Taxable returns, total	**13,812,195**	**53,238,171**	**9,404,102**	**308,025**	**3,668**	**13,812,195**	**9,400,433**	**13,812,195**	**9,400,433**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $1,000	44,679	4,764	647	—	—	44,679	647	44,679	647
$1,000 under $2,000	85,096	28,824	4,068	—	—	85,096	4,068	85,096	4,068
$2,000 under $3,000	1,795,571	790,190	112,502	29,390	233	1,795,571	112,269	1,795,571	112,269
$3,000 under $4,000	1,811,769	2,421,375	362,352	20,182	187	1,811,769	362,164	1,811,769	362,164
$4,000 under $5,000	1,871,530	3,958,580	627,950	36,529	388	1,871,530	627,562	1,871,530	627,562
$5,000 under $6,000	1,783,494	5,060,300	831,614	47,198	460	1,783,494	831,154	1,783,494	831,154
$6,000 under $7,000	1,286,647	4,819,851	819,075	(*)	(*)	1,286,647	818,874	1,286,647	818,874
$7,000 under $8,000	1,133,930	5,242,707	908,904	15,910	100	1,133,930	908,804	1,133,930	908,804
$8,000 under $9,000	911,233	5,022,008	894,915	43,972	579	911,233	894,336	911,233	894,336
$9,000 under $10,000	803,456	4,968,611	891,840	25,382	409	803,456	891,431	803,456	891,431
$10,000 under $11,000	548,857	3,794,677	687,707	10,651	99	548,857	687,609	548,857	687,609
$11,000 under $12,000	404,182	3,071,239	563,807	11,625	170	404,182	563,636	404,182	563,636
$12,000 under $13,000	372,104	3,165,009	580,578	14,455	200	372,104	580,378	372,104	580,378
$13,000 under $14,000	268,244	2,489,407	462,946	12,460	231	268,244	462,715	268,244	462,715
$14,000 under $15,000	213,307	2,169,229	411,496	(*)	(*)	213,307	411,437	213,307	411,437
$15,000 under $20,000	422,864	5,223,234	1,023,181	17,173	298	422,864	1,022,882	422,864	1,022,882
$20,000 under $25,000	48,189	839,647	179,625	2,707	53	48,189	179,572	48,189	179,572
$25,000 under $30,000	5,827	135,175	32,499	(*)	(*)	5,827	32,499	5,827	32,499
$30,000 under $50,000	(*)	(*)	8,396	—	—	(*)	(*)	(*)	(*)
$50,000 or more	—	—	—	—	—	—	—	—	—
Total nontaxable returns	(*)	(*)	5	(*)	(*)	—	—	—	—
All returns, summary:									
Returns under $5,000	5,611,208	7,203,789	1,107,524	88,664	813	5,608,645	1,106,710	5,608,645	1,106,710
Returns $5,000 under $10,000	5,918,760	25,113,477	4,346,348	146,619	1,749	5,918,760	4,344,599	5,918,760	4,344,599
Returns $10,000 under $15,000	1,806,694	14,689,561	2,706,534	55,424	760	1,806,694	2,705,775	1,806,694	2,705,775
Returns $15,000 or more	478,096	6,231,400	1,243,701	19,881	351	478,096	1,243,349	478,096	1,243,349

Footnotes at end of table.

Table 1.9—Form 1040A Returns: Sources of 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 withheld		Tax due at time of filing		Overpayment refund		Credit on 1974 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns, total	**21,303,806**	**13,597,622**	**762,386**	**101,297**	**20,612,298**	**4,308,808**	**32,119**	**6,211**
No adjusted gross income	—	—	—	—	—	—	—	—
$1 under $1,000	3,387,289	161,558	(*)	(*)	3,385,040	160,721	(*)	(*)
$1,000 under $2,000	3,282,320	483,917	(*)	(*)	3,275,466	479,304	(*)	(*)
$2,000 under $3,000	2,332,504	620,755	70,973	2,595	2,299,587	510,016	14,541	2,700
$3,000 under $4,000	2,058,889	840,392	52,073	4,834	2,019,125	482,692		
$4,000 under $5,000	1,964,950	1,085,299	64,708	8,082	1,914,266	466,656		
$5,000 under $6,000	1,824,614	1,264,095	63,233	5,471	1,770,347	439,289	(*)	(*)
$6,000 under $7,000	1,298,913	1,139,802	46,113	9,183	1,262,487	330,909	(*)	(*)
$7,000 under $8,000	1,150,882	1,207,702	41,341	6,367	1,108,841	306,384	(*)	(*)
$8,000 under $9,000	921,884	1,114,044	66,293	9,246	850,769	229,936	—	—
$9,000 under $10,000	803,456	1,076,885	82,215	8,394	713,575	192,848	(*)	(*)
$10,000 under $11,000	546,231	842,919	40,260	5,003	507,333	160,314	—	—
$11,000 under $12,000	402,941	682,977	28,118	6,210	374,558	125,696	—	—
$12,000 under $13,000	371,340	695,304	26,622	4,559	345,482	119,723	—	—
$13,000 under $14,000	266,992	546,631	28,656	4,288	238,095	91,028	(*)	(*)
$14,000 under $15,000	213,307	476,990	22,373	3,008	190,934	68,604	—	—
$15,000 under $20,000	422,063	1,131,446	92,972	15,497	326,528	127,929	(*)	(*)
$20,000 under $25,000	48,188	186,815	20,906	5,374	27,283	12,911	—	—
$25,000 under $30,000	5,827	32,040	(*)	(*)	(*)	(*)	—	—
$30,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$50,000 or more	—	—	—	—	—	—	—	—
Taxable returns, total	**13,694,558**	**12,735,903**	**762,386**	**101,297**	**13,007,920**	**3,446,801**	**22,988**	**4,207**
No adjusted gross income	—	—	—	—	—	—	—	—
$1 under $1,000	41,992	3,313	(*)	(*)	41,992	2,674	—	—
$1,000 under $2,000	79,976	11,557	(*)	(*)	76,714	8,014	—	—
$2,000 under $3,000	1,756,039	508,961	70,973	2,595	1,720,649	398,103	14,541	2,700
$3,000 under $4,000	1,792,820	778,834	52,073	4,834	1,753,056	421,134		
$4,000 under $5,000	1,847,720	1,057,718	64,708	8,082	1,797,036	439,074		
$5,000 under $6,000	1,773,026	1,251,692	63,233	5,471	1,720,261	427,450	—	—
$6,000 under $7,000	1,276,261	1,134,108	46,113	9,183	1,239,835	325,215	(*)	(*)
$7,000 under $8,000	1,133,930	1,201,841	41,341	6,367	1,091,889	300,523	(*)	(*)
$8,000 under $9,000	911,233	1,107,821	66,293	9,246	840,118	223,713	—	—
$9,000 under $10,000	803,456	1,076,885	82,215	8,394	713,575	192,848	(*)	(*)
$10,000 under $11,000	546,231	842,919	40,260	5,003	507,333	160,314	—	—
$11,000 under $12,000	402,941	682,977	28,118	6,210	374,558	125,696	—	—
$12,000 under $13,000	371,340	695,304	26,622	4,559	345,482	119,723	—	—
$13,000 under $14,000	266,992	546,631	28,656	4,288	238,095	91,028	(*)	(*)
$14,000 under $15,000	213,307	476,990	22,373	3,008	190,934	68,604	—	—
$15,000 under $20,000	422,063	1,131,446	92,972	15,497	326,528	127,929	(*)	(*)
$20,000 under $25,000	48,188	186,815	20,906	5,374	27,283	12,911	—	—
$25,000 under $30,000	5,827	32,040	(*)	(*)	(*)	(*)	—	—
$30,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$50,000 or more	—	—	—	—	—	—	—	—
Total nontaxable returns	**7,609,248**	**861,719**	—	—	**7,604,378**	**860,007**	(*)	(*)
All returns, summary:								
Returns under $5,000	13,025,952	3,191,921	198,823	16,044	12,893,484	2,099,389	22,170	4,139
Returns $5,000 under $10,000	5,999,749	5,802,528	299,195	38,661	5,706,019	1,499,366	(*)	(*)
Returns $10,000 under $15,000	1,800,811	3,244,821	146,029	23,068	1,656,402	565,365	(*)	(*)
Returns $15,000 or more	477,294	1,358,352	118,339	23,524	356,393	142,688	(*)	(*)

Footnotes at end of table.

Table 1.9—Form 1040A Returns: Sources of 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	Exemptions									
	Taxpayer		Exemptions for age 65 or over		Exemptions for blindness		Exemptions for taxpayers' dependents		Exemptions other than age or blindness	
	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
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
All returns, total	**21,665,031**	**28,658,496**	**382,808**	**448,050**	**16,209**	**16,209**	**4,978,851**	**10,830,173**	**21,665,031**	**37,488,**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	3,492,490	3,580,143	39,337	39,338	—	—	141,487	254,581	3,492,490	3,834,
$1,000 under $2,000	3,361,209	3,509,736	75,557	99,214	(*)	(*)	245,259	424,116	3,361,209	3,933
$2,000 under $3,000	2,406,570	2,691,126	83,239	100,098	(*)	(*)	312,090	633,500	2,406,570	3,324
$3,000 under $4,000	2,091,892	2,366,862	54,398	60,007	—	—	456,958	919,682	2,091,892	3,286
$4,000 under $5,000	1,999,843	2,425,723	56,569	61,773	(*)	(*)	510,473	1,025,342	1,999,843	3,451
$5,000 under $6,000	1,837,556	2,309638	24,175	26,711	(*)	(*)	594,440	1,255,344	1,837,556	3,564
$6,000 under $7,000	1,311,910	1,702,604	20,018	25,871	—	—	422,464	990,883	1,311,910	2,693
$7,000 under $8,000	1,153,431	1,584,168			(*)	(*)	420,768	977,218	1,153,431	2,561,
$8,000 under $9,000	921,884	1,293,269	15,727	18,642	(*)	(*)	346,515	846,193	921,884	2,139
$9,000 under $10,000	803,456	1,231,213			(*)	(*)	351,715	789,874	803,456	2,021
$10,000 under $11,000	548,857	886,740	(*)	(*)	—	—	246,736	588,263	548,857	1,475
$11,000 under $12,000	404,182	665,027	7,805	10,312	—	—	195,891	496,884	404,182	1,161
$12,000 under $13,000	372,104	652,230			—	—	188,568	401,413	372,104	1,053
$13,000 under $14,000	268,244	477,979			—	—	156,088	317,428	268,244	795
$14,000 under $15,000	213,307	382,851			—	—	119,804	272,229	213,307	655
$15,000 under $20,000	422,864	794,239	(*)	(*)	—	—	238,266	577,051	422,864	1,371,
$20,000 under $25,000	48,189	92,022	(*)	(*)	—	—	26,469	53,382	48,189	145,
$25,000 under $30,000	5,827	10,497	—	—	—	—	(*)	(*)	5,827	15
$30,000 under $50,000	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)
$50,000 or more	—	—	—	—	—	—	—	—	—	—
Taxable returns, total	**13,812,195**	**17,971,554**	**157,378**	**173,761**	(*)	(*)	**3,812,960**	**7,658,990**	**13,812,195**	**25,830,**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	44,679	44,679	—	—	—	—	—	—	44,679	44
$1,000 under $2,000	85,096	86,907	—	—	—	—	(*)	(*)	85,096	86
$2,000 under $3,000	1,795,571	1,824,962	(*)	(*)	—	—	28,231	28,231	1,795,571	1,853
$3,000 under $4,000	1,811,769	1,932,666	27,682	27,682	—	—	197,027	227,876	1,811,769	2,160
$4,000 under $5,000	1,871,530	2,198,537	50,751	53,322	—	—	384,793	537,069	1,871,530	2,735
$5,000 under $6,000	1,783,494	2,211,781	24,175	26,711	(*)	(*)	540,378	967,028	1,783,494	3,178
$6,000 under $7,000	1,286,647	1,654,613	20,018	25,871	—	—	397,201	833,147	1,286,647	2,487
$7,000 under $8,000	1,133,930	1,547,669			(*)	(*)	401,267	819,209	1,133,930	2,366
$8,000 under $9,000	911,233	1,274,510	15,727	18,642	(*)	(*)	335,864	743,114	911,233	2,017
$9,000 under $10,000	803,456	1,231,213			(*)	(*)	351,715	789,874	803,456	2,021
$10,000 under $11,000	548,857	886,740	(*)	(*)	—	—	246,736	588,263	548,857	1,475
$11,000 under $12,000	404,182	665,027	7,805	10,312	—	—	195,891	496,884	404,182	1,161
$12,000 under $13,000	372,104	652,230			—	—	188,568	401,413	372,104	1,053
$13,000 under $14,000	268,244	477,979			—	—	156,088	317,428	268,244	795
$14,000 under $15,000	213,307	382,851			—	—	119,804	272,229	213,307	655
$15,000 under $20,000	422,864	794,239	(*)	(*)	—	—	238,266	577,051	422,864	1,371
$20,000 under $25,000	48,189	92,022	(*)	(*)	—	—	26,469	53,382	48,189	145
$25,000 under $30,000	5,827	10,497	—	—	—	—	(*)	(*)	5,827	15
$30,000 under $50,000	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)
$50,000 or more	—	—	—	—	—	—	—	—	—	—
Total nontaxable returns	**7,852,836**	**8,686,945**	**225,530**	**274,289**	(*)	(*)	**1,165,891**	**3,171,183**	**7,852,836**	**11,65**
All returns, summary:										
Returns under $5,000	13,352,004	14,573,590	309,100	360,430	(*)	(*)	1,666,267	3,257,221	13,352,004	17,83
Returns $5,000 under $10,000	6,028,237	8,120,892	59,920	71,224	(*)	(*)	2,135,902	4,859,512	6,028,237	12,98
Returns $10,000 under $15,000	1,806,694	3,064,827	10,662	13,169	—	—	907,087	2,076,217	1,806,694	5,14
Returns $15,000 or more	478,096	899,190	(*)	(*)	—	—	269,395	637,223	478,096	1,53

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

Section 2

Deductions and Exemptions

Contents

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Taxpayers filing individual income tax returns claimed two categories of income-related deductions and statutory adjustments: (1) adjustments to gross income to arrive at adjusted gross income and (2) deductions from adjusted gross income to arrive at taxable income, including $750 for each personal exemption.

Chart 2A

Returns with deductions, by form of deduction and AGI class

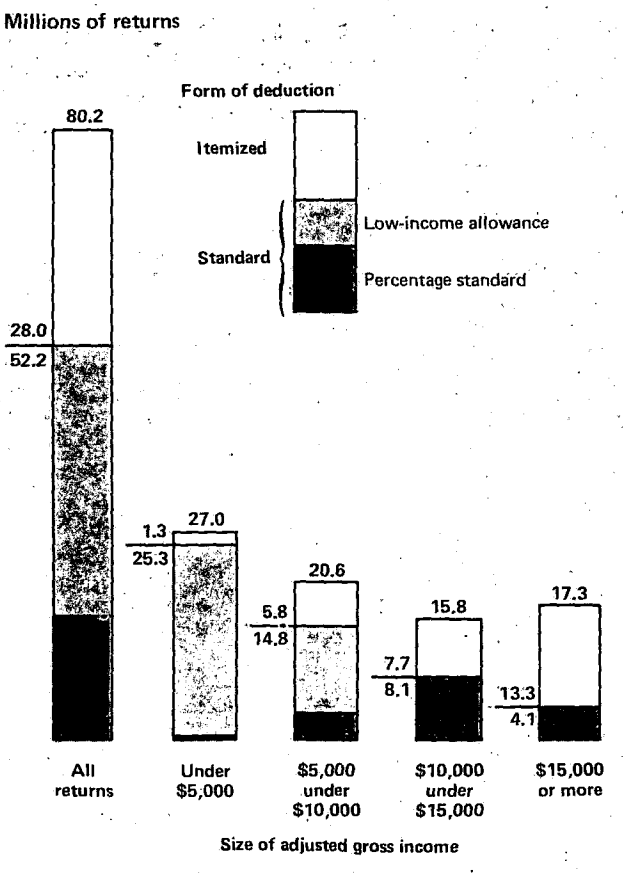


Table 2A—Form of Deduction by Size of Adjusted Gross Income

[All figures are estimates based on samples—Data are in thousands]

Size of adjusted gross income	Number of returns	Adjusted gross income	Average adjusted gross income (dollars)	Deductions
	(1)	(2)	(3)	(4)
Total Deductions				
Total	**80,248**	**830,653,262**	**10,351**	**180,849,810**
Under $5,000	26,594	64,096,095	2,410	34,637,916
$5,000 under $10,000	20,582	151,747,280	7,373	33,398,635
$10,000 under $15,000	15,804	195,418,252	12,365	37,914,884
$15,000 or more	17,269	419,391,635	24,286	74,698,175
Itemized Deductions				
Total	**28,047**	**489,287,027**	**17,338**	**107,035,268**
Under $5,000	1,311	4,800,533	3,663	2,846,139
$5,000 under $10,000	5,771	44,945,535	7,788	14,129,650
$10,000 under $15,000	7,706	96,136,414	12,476	23,357,054
$15,000 or more	13,260	340,404,545	25,672	66,702,424
Standard Deduction				
Total	**52,202**	**344,368,235**	**6,597**	**73,814,338**
Under $5,000	25,283	59,295,561	2,345	31,791,777
$5,000 under $10,000	14,811	106,801,746	7,211	19,268,985
$10,000 under $15,000	8,098	99,281,838	12,260	14,557,830
$15,000 or more	4,009	78,987,090	19,700	7,995,750
Percentage Standard Deduction				
Total	**15,953**	**210,747,582**	**13,210**	**27,364,508**
Under $5,000	309	1,014,998	3,287	149,453
$5,000 under $10,000	3,548	31,630,038	8,915	4,667,745
$10,000 under $15,000	8,090	99,192,608	12,260	14,553,786
$15,000 or more	4,006	78,909,937	19,697	7,993,516
Low-Income Allowance				
Total	**36,248**	**133,618,853**	**3,686**	**48,249,842**
Under $5,000	24,975	58,280,563	2,334	31,642,324
$5,000 under $10,000	11,263	75,171,708	6,675	14,601,240
$10,000 under $15,000	8	89,229	11,584	4,044
$15,000 or more	3	77,153	23,645	2,234

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

Adjustments to Gross Income

Adjustments to gross income included ordinary and necessary expenses incurred by businessmen and farmers in the course of running their business, as well as certain expenses of employees such as moving or travel expenses. Expenses of businessmen and farmers were reported on Schedules C and F (or, in the case of partnerships or Small Business Corporations, on the appropriate forms filed by those entities), and are detailed in the reports *Statistics of Income—Business Income Tax Returns* and *Statistics of Income—Corporation Income Tax Returns*. Expenses of employees are reported on Forms 1040, and are shown in this report as "statutory adjustments."

Deductions from Adjusted Gross Income

Personal deductions from adjusted gross income could either be itemized or taken in the form of the standard deduction. The standard deduction itself could take two forms: the low-income allowance and the percentage standard deduction, both of which are discussed in greater detail below. Most taxpayers received the benefit of the more advantageous of these two forms of the standard deduction. However, a married taxpayer filing a separate return

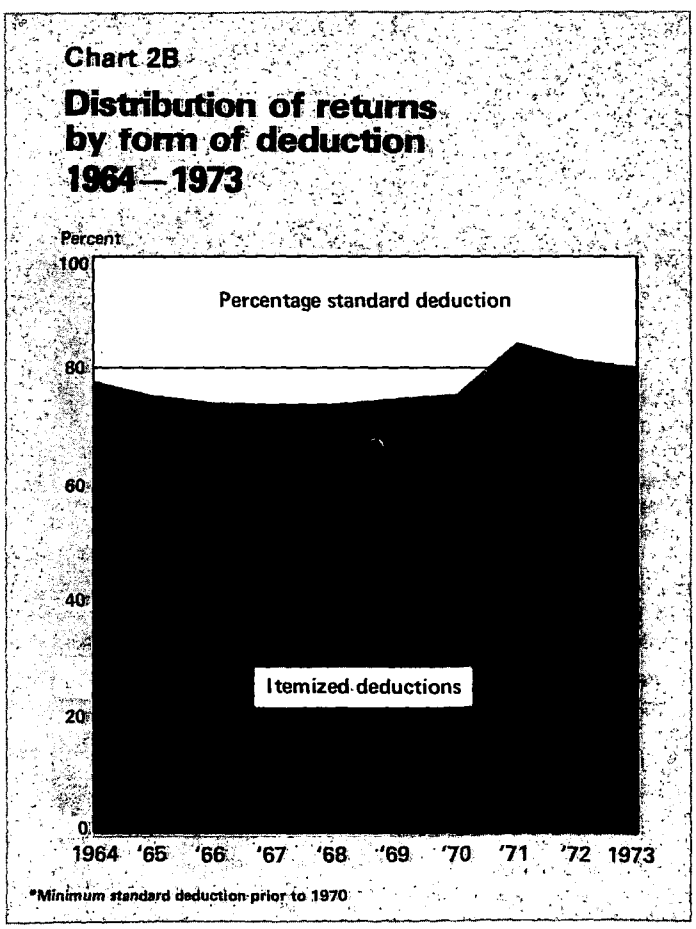


Table 2B.—Form of Deduction and Size of Adjusted Gross Income: 1972 and 1973

[All figures are estimates based on samples—data are in thousands]

Form of deduction and size of adjusted gross income	Number of returns		
	1972	1973	Change, 1972 to 1973
	(1)	(2)	(3)
All returns, total	77,573	80,693	3,120
Under $5,000	26,963	27,038	74
$5,000 under $10,000	21,176	20,582	−594
$10,000 under $15,000	15,364	15,804	440
$15,000 or more	14,069	17,269	3,200
Returns with adjusted gross income and—			
Itemized deductions, total	26,980	28,047	1,067
Under $5,000	1,455	1,311	−144
$5,000 under $10,000	6,522	5,771	−751
$10,000 under $15,000	7,947	7,706	−241
$15,000 or more	11,056	13,260	2,204
Standard deduction, total	50,152	52,202	2,050
Under $5,000	25,068	25,283	215
$5,000 under $10,000	14,653	14,811	157
$10,000 under $15,000	7,417	8,098	681
$15,000 or more	3,013	4,009	996
Low-income allowance, total	36,013	36,248	235
Under $5,000	24,874	24,975	100
$5,000 under $10,000	11,133	11,263	130
$10,000 under $15,000	5	8	3
$15,000 or more	(*)	3	2
Percentage, total	14,139	15,953	1,815
Under $5,000	194	309	115
$5,000 under $10,000	3,521	3,548	27
$10,000 under $15,000	7,412	8,090	679
$15,000 or more	3,013	4,006	994
Returns with no adjusted gross income	440	444	3

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

could not claim the low-income allowance if his or her spouse was claiming the percentage standard deduction.

Details on the form of deduction claimed are shown in tables 2A and 2B and charts 2A and 2B, while information on types of itemized deductions is shown in chart 2C. Table 2D shows information on returns with a credit or deduction for political contributions.

Low-Income Allowance

The low-income allowance for 1973, as for the previous year, was a flat $1,300 ($650 for a married person filing separately). This was increased from a flat $1,050 ($525 for a married individual filing separately) for 1971. For 1970, it had varied from a low of $300 to a high of $1,100 (which it could not exceed), based on a formula which had the effect of increasing the deduction as number of exemptions went up or income went down (for married persons filing separately, the amount was based solely on exemptions, and varied from $200 to $500). Table 2A shows that, as a result, the average low-income allowance claimed for 1973 equalled $1,276, compared to $1,272 for 1972 and $1,033 for 1971. As was true for 1970, 1971, and 1972 the low-income allowance was taken into account in the "tax tables" which allowed persons with incomes under $10,000 who did not itemize deductions to look up their tax without computing taxable income. For 1969 and prior years, the low-income allowance (then known as the "minimum

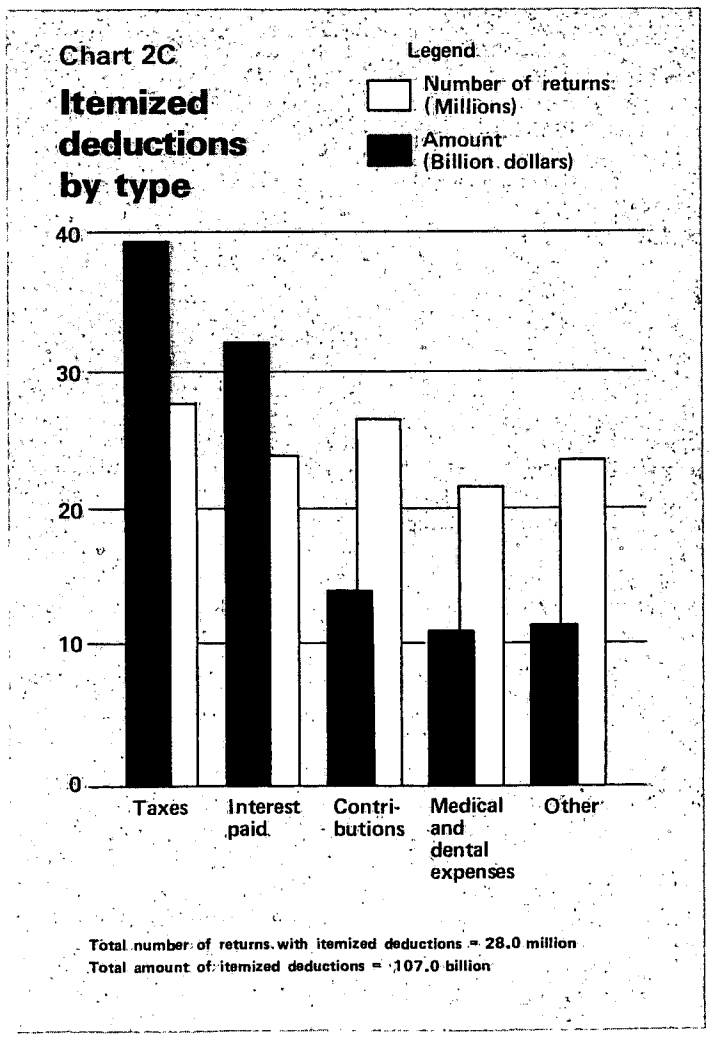


Table 2C.—Exemptions by Type, 1972 and 1973

[All figures are estimates based on samples—data are in thousands]

	1972	1973	Change, 1972 to 1973
	(1)	(2)	(3)
All Exemptions			
Number of returns	77,573	80,693	3,120
Number of exemptions	206,756	209,753	2,997
Amount of exemptions	154,855,663	157,262,526	2,406,863
Taxpayer Exemptions			
Number of returns	77,573	80,693	3,120
Number of exemptions	120,922	124,548	3,626
Age Exemptions			
Number of returns	7,022	7,119	97
Number of exemptions	9,042	9,197	155
Blindness Exemptions			
Number of returns	141	152	11
Number of exemptions	148	161	13
Dependent Exemptions			
Number of returns	33,782	34,018	236
Number of exemptions	76,644	75,846	—798

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

standard deduction") was based on exemptions alone.

Percentage Standard Deduction

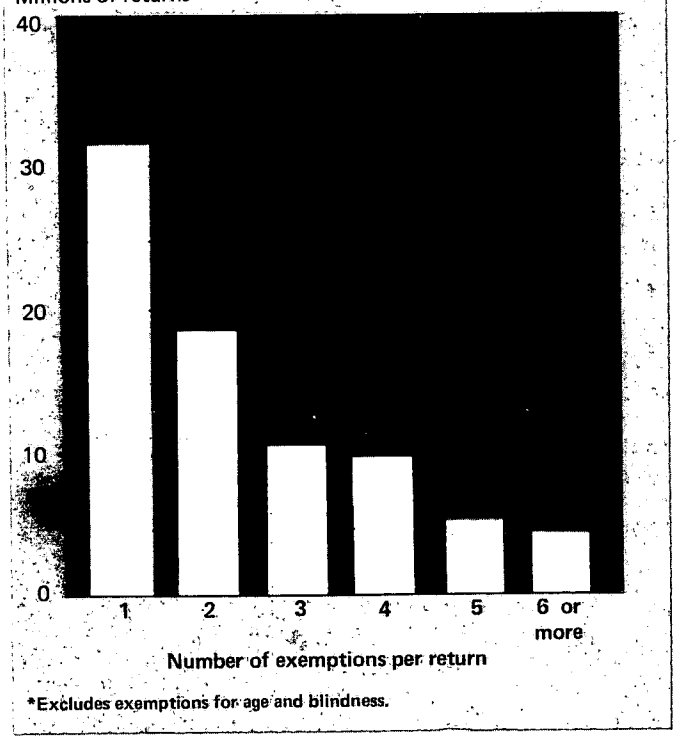
For tax years 1972 and 1973, the percentage standard deduction was increased to 15 percent of adjusted gross income limited to a maximum of $2,000 ($1,000 for a married person filing a separate return). For 1971, the percentage standard deduction equalled 13 percent of adjusted gross income, with an upper limit of $1,500 ($750 for married persons filing separately). As a result, the average percentage standard deduction claimed increased from $1,315 for 1971 to $1,696 for 1972 to $1,715 for 1973. For 1970 and prior years, the percentage was 10 and the upper limit, $1,000 ($500 for a married person filing separately).

Itemized Deductions

In lieu of taking the standard deduction, a taxpayer could also itemize the eligible taxes (for example, real estate and State and local income taxes), medical expenses, interest expenses, charitable contributions, and other eligible expenses incurred during the year. In the case of a married couple filing separate returns, if one of the spouses claimed itemized deductions, the other had to do so as well, and in certain cases, this may have meant claiming no deductions where one spouse claimed all the deductions. Chart 2C shows a distribution of the types of itemized deductions.

Chart 2D

Number of returns by number of exemptions for taxpayers and dependents*



*Excludes exemptions for age and blindness.

Exemptions

In the computation of taxable income, each taxpayer was allowed one exemption for himself or herself. On a joint return, the husband and wife could each claim an exemption, even if only one had income. Additional exemptions could be claimed by both the taxpayer and the spouse for blindness or for having attained the age of 65. A married person filing a separate return, but whose spouse had no income and was not the dependent of another taxpayer, could also claim the regular as well as the age and blindness exemptions to which that spouse was entitled. In addition, one exemption could be claimed for each qualified dependent. The types of exemptions claimed are detailed in table 2C

while chart 2D shows the distribution of returns by number of exemptions for taxpayers and dependents per return.

The value of each exemption was set at $600 for tax year 1948 (increased from the former $500 exemption) and remained at that level through tax year 1969. For 1970, the value of each exemption was raised to $625, to $675 for 1971, and to $750 for 1972 and 1973.

It should be noted that the amount claimed for exemptions shown in this report averaged slightly below $750. This was attributable to the relatively few prior-year delinquent returns included in the sample of returns used for this report on which $600, $625, or $675 could have been claimed. The rationale for including these returns is explained in section 7 of this report.

Table 2D.—Returns With Political Contributions Deduction or Returns With Political Contributions Credit: Selected Items by Size of Adjusted Gross Income

[All figures are estimates based on samples—Data are in thousands]

Size of adjusted gross income	Returns with political contributions deduction						Returns with political contributions credit					
	Number of returns	Adjusted gross income	Political contributions deduction	Taxable income	Income tax before credits	Income tax after credits	Number of returns	Adjusted gross income	Taxable income	Income tax before credits	Political contributions credit	Income tax after credits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	646	22,389,967	39,101	15,720,509	5,261,144	5,203,616	1,126	19,241,841	12,919,515	2,960,011	17,794	2,910,692
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	4	6,305	429	—	—	—	(*)	(*)	(*)	(*)	—	(*)
$2,000 under $3,000				—	—	—	41	103,864	21,974	3,137	345	2,791
$3,000 under $4,000	4	14,700	441	25	3	3	33	115,513	40,449	6,069	304	5,765
$4,000 under $5,000	6	29,417	248	2,307	323	323	41	186,601	77,437	12,024	441	11,559
$5,000 under $6,000	10	54,063	370	3,908	564	564	64	349,553	182,713	29,905	673	29,222
$6,000 under $7,000	9	58,386	156	15,520	2,505	2,467	27	177,866	79,896	12,637	402	12,192
$7,000 under $8,000	14	103,124	438	32,843	5,217	5,112	35	259,877	141,636	24,163	287	23,499
$8,000 under $9,000	16	132,262	439	60,008	10,301	10,270	77	655,972	396,894	69,907	1,072	68,793
$9,000 under $10,000	11	106,207	805	46,594	7,557	7,391	51	480,692	281,178	48,996	826	47,134
$10,000 under $11,000	19	202,427	1,143	95,746	16,051	15,693	52	549,012	319,161	56,593	773	54,486
$11,000 under $12,000	12	142,560	784	77,658	13,434	13,394	54	618,421	371,972	66,760	861	65,192
$12,000 under $13,000	23	289,765	1,183	142,488	24,601	24,492	42	522,456	326,558	59,121	795	58,238
$13,000 under $14,000	28	380,106	1,923	202,967	37,115	36,785	50	671,753	441,727	83,165	850	81,726
$14,000 under $15,000	29	419,665	1,373	249,571	45,724	45,668	44	641,037	400,270	75,113	699	73,253
$15,000 under $20,000	120	2,103,434	6,078	1,312,518	249,740	249,184	203	3,505,978	2,310,560	444,724	3,644	437,076
$20,000 under $25,000	80	1,775,406	4,924	1,199,781	245,662	244,259	114	2,524,230	1,741,924	354,410	2,178	349,806
$25,000 under $30,000	65	1,773,586	4,045	1,265,419	279,880	277,749	70	1,911,195	1,370,885	303,613	1,196	298,786
$30,000 under $50,000	90	3,346,977	6,027	2,458,226	626,286	619,009	99	3,751,899	2,789,864	722,850	1,828	712,319
$50,000 under $100,000	75	5,138,903	5,630	3,911,181	1,371,368	1,355,685	26	1,674,014	1,246,513	408,345	522	403,092
$100,000 under $200,000	24	3,216,121	1,980	2,441,754	1,072,190	1,057,370	3	336,595	246,789	105,243	76	103,870
$200,000 under $500,000	6	1,834,508	568	1,331,429	702,762	693,837	(1)	115,768	77,471	39,316	11	38,687
$500,000 under $1,000,000	1	605,413	83	423,656	256,123	253,371	(1)	27,698	18,874	11,491	1	11,164
$1,000,000 or more	(1)	656,632	34	446,910	293,738	290,990	(1)	61,784	34,758	22,428	1	22,041
All returns, summary:												
Returns under $5,000	14	50,423	1,118	2,333	327	327	115	406,043	139,874	21,233	1,092	20,118
Returns $5,000 under $10,000	59	454,043	2,208	158,876	26,147	25,806	254	1,923,962	1,082,318	185,611	3,263	180,842
Returns $10,000 under $15,000	112	1,434,523	6,408	768,433	136,927	136,035	241	3,002,681	1,859,690	340,756	3,980	332,897
Returns $15,000 or more	461	20,450,979	29,369	14,790,878	5,097,752	5,041,458	516	13,909,163	9,837,641	2,412,425	9,457	2,376,846

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Less than 500.
NOTE: Detail may not add to total because of rounding.

Table 2.1—Returns With Itemized Deductions: Sources of Income by Marital Status

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

Sources of income or loss	All 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	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)
Adjusted gross income less deficit	28,047,409	486,287,027	23,585,631	434,729,115	541,358	5,709,166	1,249,633	13,360,842	66,157	903,140	2,604,630	31,584,765
Salaries and wages (gross)	25,255,984	391,602,366	21,671,228	355,479,622	484,453	4,751,766	1,136,085	11,103,935	50,013	544,624	1,914,205	19,722,421
Business or profession:												
Net profit	2,971,658	31,115,838	2,736,571	29,116,095	29,447	206,256	59,410	534,512	4,387	53,681	141,843	1,205,294
Net loss	907,434	1,903,215	813,917	1,658,820	7,573	18,305	21,297	45,286	1,275	5,182	63,372	175,622
Farm:												
Net profit	336,923	3,011,386	320,598	2,879,200	4,260	11,888	3,541	11,705	(*)	(*)	8,299	104,570
Net loss	458,449	1,654,195	433,053	1,532,675	4,602	10,971	2,839	14,000	(*)	(*)	17,119	95,002
Partnership:												
Net profit	929,797	13,406,481	829,122	12,413,897	6,194	74,738	17,579	142,024	3,390	22,405	73,512	753,416
Net loss	630,100	3,997,861	551,718	3,555,802	9,206	41,685	11,339	68,889	(*)	(*)	57,339	326,341
Small business corporations:												
Net profit	245,781	2,856,892	220,574	2,589,695	1,481	21,235	6,843	49,055	(*)	(*)	16,487	187,506
Net loss	128,720	758,503	118,036	665,222	1,678	42,752	1,010	5,252	(*)	(*)	7,969	45,040
Sales of capital assets:												
Net gain	3,648,952	13,160,821	3,073,765	11,169,907	42,021	195,171	89,062	258,784	7,492	26,110	436,612	1,510,847
Net loss	1,745,876	1,178,316	1,487,979	995,948	23,481	17,232	38,399	28,099	8,941	5,529	187,076	131,505
Sales of property other than capital assets:												
Net gain	229,528	538,497	212,563	485,800	1,989	4,518	4,719	21,488	(*)	(*)	9,924	24,737
Net loss	149,741	274,697	133,615	236,826	2,053	5,020	4,214	10,654	1,034	799	8,825	21,398
Dividends in adjusted gross income	4,767,169	15,384,824	3,771,072	10,756,726	45,618	235,293	157,863	400,909	20,920	40,768	771,696	3,951,125
Interest received	17,968,255	18,311,714	15,419,668	14,359,823	212,201	181,895	555,682	544,568	57,341	128,189	1,723,363	3,097,240
Pensions and annuities (taxable portion)	1,735,582	6,657,440	1,395,011	5,455,735	20,395	85,919	51,146	189,823	18,155	72,860	250,875	853,101
Rents:												
Net income	1,902,761	4,274,144	1,578,405	3,570,030	32,488	46,478	55,956	149,723	7,345	6,363	228,567	501,551
Net loss	1,768,391	2,528,432	1,523,580	2,129,093	16,863	19,482	62,620	86,010	2,411	7,131	162,917	286,716
Royalties:												
Net income	322,223	841,109	262,756	618,262	2,515	7,432	7,631	18,173	(*)	(*)	49,092	195,190
Net loss	14,606	44,647	13,905	41,309	(*)	(*)	(*)	(*)	(*)	(*)	431	1,488
Estates and trusts:												
Net income	388,110	1,604,584	247,895	879,267	5,163	25,225	18,416	82,548	1,768	13,568	114,868	603,976
Net loss	23,727	82,088	20,899	77,659	(*)	(*)	(*)	(*)	(*)	(*)	2,457	3,425
State income tax refunds	6,073,614	944,429	5,325,891	828,590	68,581	9,098	248,319	32,399	11,314	2,351	419,509	71,994
Alimony	99,642	320,345	16,470	23,525	5,997	4,161	53,052	205,767	—	—	24,123	86,892
Other sources (net)	2,464,467	2,218,641	2,186,528	1,925,059	38,929	70,243	52,886	26,739	4,617	9,782	181,507	186,819
Statutory adjustments	5,044,686	7,540,532	4,569,963	6,928,763	44,739	66,097	145,527	152,298	8,180	8,000	276,277	385,377

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

Table 2.2—Returns With Itemized Deductions: 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 less deficit	Salaries and wages (gross)		Business and profession				Farm				Coefficient of variation for amount (percent)**	
					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	Salaries and wages	Farm net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(a)	(b)
All returns, total	**28,047,409**	**486,287,027**	**25,255,984**	**391,602,366**	**2,971,658**	**31,115,838**	**907,434**	**1,903,215**	**336,923**	**3,011,388**	**458,449**	**1,654,195**	(1)	**2.2**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	36,269	24,498	11,368	33,873	4,605	7,208	6,269	21,565	(*)	(*)	1,823	9,640	23.4	(*)
$1,000 under $2,000	70,396	110,494	34,844	64,355	11,725	21,408	7,321	20,903	(*)	(*)			17.6	(*)
$2,000 under $3,000	199,069	509,768	95,119	252,099	26,264	54,638	14,563	39,148	6,273	8,759	6,600	26,877	14.3	65.9
$3,000 under $4,000	401,308	1,424,507	252,434	865,271	50,978	128,566	19,092	45,033	2,150	4,152	10,258	15,712	9.5	58.4
$4,000 under $5,000	603,584	2,731,265	414,470	1,801,245	72,029	216,057	26,447	56,854	6,733	20,418	14,831	51,898	4.7	59.5
$5,000 under $6,000	817,924	4,505,346	584,209	3,063,702	108,300	386,974	31,544	74,107	7,301	26,524	13,890	38,934	2.6	55.2
$6,000 under $7,000	967,285	6,304,313	769,983	4,621,184	126,493	495,454	33,525	66,343	12,095	26,778	11,993	53,312	1.3	28.2
$7,000 under $8,000	1,160,221	8,696,622	992,606	6,982,362	147,180	635,791	44,229	81,208	16,149	44,793	18,648	44,760	1.2	37.9
$8,000 under $9,000	1,397,840	11,905,135	1,232,652	9,967,902	145,547	695,021	48,749	88,091	20,921	75,407	25,127	48,133	0.7	29.7
$9,000 under $10,000	1,427,856	13,534,119	1,296,854	11,758,847	148,831	721,407	52,893	83,946	8,700	35,101	23,430	71,283	0.7	29.4
$10,000 under $11,000	1,545,447	16,249,170	1,434,479	14,570,674	145,866	720,397	51,388	92,734	16,967	72,607	34,208	78,805	0.4	25.9
$11,000 under $12,000	1,573,848	18,119,148	1,464,146	16,254,030	143,810	723,261	51,008	73,164	17,178	58,351	30,598	71,292	0.3	25.5
$12,000 under $13,000	1,599,045	19,964,599	1,524,689	18,492,162	133,028	714,440	47,687	59,082	12,836	25,836	19,971	59,586	0.3	23.1
$13,000 under $14,000	1,486,395	20,041,476	1,408,001	18,405,742	128,830	726,754	44,938	56,789	8,983	49,098	19,784	54,891	0.1	23.6
$14,000 under $15,000	1,501,205	21,762,022	1,445,034	20,276,927	119,739	711,290	44,523	63,496	12,802	63,700	22,314	40,104	0.3	31.1
$15,000 under $20,000	6,214,263	107,579,356	5,954,156	99,248,449	497,840	3,526,267	165,380	218,122	55,749	335,144	77,835	178,135	0.1	13.2
$20,000 under $25,000	3,239,423	71,806,387	3,067,449	64,185,793	302,669	3,024,449	90,704	150,071	39,469	285,604	38,942	98,708	0.1	14.3
$25,000 under $30,000	1,524,902	41,459,005	1,404,810	34,739,603	179,380	2,537,100	42,764	80,095	20,644	229,822	24,219	100,596	0.2	17.0
$30,000 under $50,000	1,583,254	58,558,399	1,331,511	39,609,148	314,551	7,223,455	55,826	175,740	41,635	720,828	32,926	186,399	0.2	10.9
$50,000 under $100,000	565,503	37,397,446	436,575	18,981,163	138,332	5,767,009	21,043	139,303	20,927	614,686	22,621	208,344	0.5	4.8
$100,000 under $200,000	107,257	13,997,832	81,722	5,495,806	21,496	1,510,413	5,360	95,562	5,022	233,830	6,199	114,438	0.8	4.0
$200,000 under $500,000	21,598	6,055,179	16,273	1,562,326	3,644	414,189	1,725	64,549	1,060	68,836	1,856	71,717	0.9	8.2
$500,000 under $1,000,000	2,619	1,750,552	1,948	239,312	370	82,882	324	30,136	122	6,915	268	18,881	(*)	(*)
$1,000,000 or more	898	1,800,389	652	130,391	151	71,408	132	27,174	41	1,227	108	11,750	(*)	(*)
Taxable returns, total	**26,867,515**	**479,492,446**	**24,551,494**	**387,461,031**	**2,742,453**	**30,063,914**	**811,868**	**1,551,323**	**303,596**	**2,857,997**	**412,481**	**1,387,292**	(1)	**2.3**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	3,995	3,818	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000 under $2,000	15,314	25,081	9,487	13,456	(*)	(*)	(*)	(*)	—	—	—	—	44.5	—
$2,000 under $3,000	58,194	150,175	34,744	83,891	5,836	10,443	886	1,081	(*)	(*)	—	—	25.1	(*)
$3,000 under $4,000	182,511	655,298	127,837	415,471	18,451	44,586	6,445	9,049	—	—	(*)	(*)	14.2	—
$4,000 under $5,000	410,544	1,860,446	301,310	1,299,557	41,399	118,716	12,012	22,332	4,553	13,781	8,144	17,875	4.3	82.9
$5,000 under $6,000	634,719	3,509,962	460,602	2,426,945	73,263	250,913	21,674	39,391	4,781	18,252	8,311	16,298	4.1	78.5
$6,000 under $7,000	842,518	5,501,273	681,069	4,071,762	98,985	369,107	24,698	41,377	6,909	13,347	8,286	38,226	2.1	34.3
$7,000 under $8,000	1,103,423	8,273,682	951,187	6,688,080	124,978	521,261	37,648	56,339	12,718	35,731	15,868	29,980	1.0	46.4
$8,000 under $9,000	1,348,149	11,487,202	1,201,673	9,690,401	133,985	620,607	43,368	61,192	20,058	69,273	23,705	39,260	0.4	31.8
$9,000 under $10,000	1,396,317	13,236,556	1,272,717	11,539,028	138,998	655,556	50,321	74,690	7,765	30,167	20,038	50,490	0.6	33.1
$10,000 under $11,000	1,526,869	16,055,329	1,420,322	14,414,818	140,691	681,092	49,043	66,747	15,412	61,014	33,420	72,910	0.3	29.9
$11,000 under $12,000	1,560,354	17,964,554	1,456,042	16,177,956	137,875	670,655	50,471	70,608	16,937	56,164	30,005	62,607	0.3	26.2
$12,000 under $13,000	1,591,191	19,867,551	1,517,700	18,391,584	131,740	699,346	46,926	56,911	12,549	22,398	19,233	38,596	0.3	24.7
$13,000 under $14,000	1,478,976	19,941,915	1,402,433	18,347,543	126,645	715,404	44,391	54,598	8,208	40,250	17,770	41,839	0.5	27.2
$14,000 under $15,000	1,496,614	21,694,940	1,441,934	20,230,487	117,560	693,512	44,147	60,492	12,324	59,136	21,832	35,103	0.3	33.3
$15,000 under $20,000	6,191,629	107,197,309	5,943,295	99,079,413	493,819	3,465,320	163,710	206,071	53,881	310,958	76,435	168,238	0.1	14.0
$20,000 under $25,000	3,232,211	71,647,977	3,062,977	64,097,110	301,711	3,010,323	90,125	143,896	39,008	279,182	38,501	88,527	0.1	14.6
$25,000 under $30,000	1,522,567	41,395,519	1,403,241	34,703,170	178,590	2,516,197	42,443	78,120	20,264	221,927	24,129	98,126	0.2	17.6
$30,000 under $50,000	1,576,465	58,308,545	1,327,618	39,483,107	313,606	7,193,441	55,336	164,954	40,972	709,590	32,445	172,515	0.2	11.1
$50,000 under $100,000	563,199	37,243,500	435,055	18,912,104	138,072	5,754,874	20,769	134,098	20,807	608,148	22,419	199,471	0.5	4.9
$100,000 under $200,000	106,804	13,935,691	81,415	5,473,413	21,382	1,505,403	5,296	91,556	4,990	231,519	6,142	112,486	0.8	4.1
$200,000 under $500,000	21,457	6,013,026	16,175	1,553,224	3,622	411,753	1,699	62,821	1,057	68,828	1,831	69,353	0.9	8.2
$500,000 under $1,000,000	2,604	1,740,491	1,936	237,909	370	82,882	321	29,954	121	6,913	265	18,579	(*)	(*)
$1,000,000 or more	891	1,782,606	647	130,110	148	71,332	129	24,487	41	1,227	107	11,558	(*)	(*)
Total nontaxable returns	**1,179,894**	**6,794,582**	**704,490**	**4,141,335**	**229,205**	**1,051,927**	**95,566**	**351,894**	**33,327**	**153,388**	**45,968**	**266,901**	**2.1**	**11.1**
All returns, summary:														
Returns under $5,000	1,310,626	4,800,533	808,235	3,016,843	165,601	427,877	73,692	183,502	18,322	36,300	33,512	104,127	2.4	38.3
Returns $5,000 under $10,000	5,771,126	44,945,535	4,876,304	36,393,997	676,351	2,934,647	210,940	393,695	65,166	208,603	93,088	256,422	0.3	16.3
Returns $10,000 under $15,000	7,705,940	96,136,414	7,276,349	87,999,536	671,273	3,596,142	239,544	345,264	68,766	269,592	126,875	304,678	(1)	12.4
Returns $15,000 or more	13,259,717	340,404,545	12,295,096	264,191,992	1,458,433	24,157,171	383,258	980,753	184,669	2,496,893	204,974	988,967	(1)	1.9

Footnote at end of table.

Table 2.2—Returns With Itemized Deductions: 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	Partnerships net profit less loss		Small Business Corporation net profit less loss		Sales of capital assets				Sales of property other than capital assets net gain less loss		Dividends in adjusted gross income		
					Net gain		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	Coefficient of variation for amount (percent)**
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(C)
All returns, total	**1,559,897**	**9,408,821**	**374,581**	**2,058,391**	**3,848,952**	**13,160,821**	**1,745,876**	**1,178,318**	**379,269**	**263,799**	**4,767,169**	**15,394,824**	**0.3**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	4,550	—16,120	2,393	—40,323	8,507	30,843	(*)	(*)	1,035	533	9,207	7,832	34.8
$1,000 under $2,000	4,423	—11,944			10,336	15,009	4,491	3,604	815	—1,104	12,050	14,898	40.1
$2,000 under $3,000	5,812	—17,466	3,168	—971	37,985	31,795	15,479	10,848	1,663	—1,750	50,821	47,929	27.5
$3,000 under $4,000	8,370	35,456	3,660	8,571	59,650	48,212	32,980	17,424	3,692	—3,671	77,010	78,424	23.4
$4,000 under $5,000	15,015	—6,285	3,535	—1,902	79,092	83,541	16,351	8,639	5,201	—4,136	107,176	92,294	20.8
$5,000 under $6,000	26,028	—10,087	8,025	—26,317	102,125	141,179	28,912	20,859	16,153	1,585	164,631	201,877	17.8
$6,000 under $7,000	41,796	123,845	9,427	—1,964	98,730	111,769	24,122	14,416	14,021	—3,841	140,473	197,242	19.1
$7,000 under $8,000	42,739	144,522	3,685	—6,602	115,740	141,109	43,937	30,420	14,148	—4,418	125,366	167,306	22.8
$8,000 under $9,000	30,223	33,335	13,770	—31,437	119,444	142,677	35,766	27,010	7,974	—950	155,490	261,482	18.9
$9,000 under $10,000	37,622	86,926	6,109	—945	126,593	148,170	41,340	28,227	15,806	—2,710	121,963	175,231	22.8
$10,000 under $11,000	43,661	58,738	7,839	—28,802	130,821	169,016	50,204	32,034	18,176	2,052	133,260	181,595	15.6
$11,000 under $12,000	54,626	170,869	14,541	—11,124	126,160	201,432	56,660	43,935	9,405	—2,898	157,816	226,782	16.3
$12,000 under $13,000	36,821	103,358	5,026	—10,346	116,376	162,899	58,164	34,214	14,932	—4,437	146,202	200,053	18.7
$13,000 under $14,000	42,125	83,454	9,241	—28,128	130,949	153,048	43,283	27,685	12,828	9,097	128,136	214,639	19.7
$14,000 under $15,000	40,825	99,715	14,991	—3,615	134,421	146,628	60,962	40,676	15,163	9,160	143,858	165,054	18.0
$15,000 under $20,000	208,362	554,040	51,491	53,196	621,296	857,703	315,411	188,360	57,518	16,489	755,266	1,058,414	7.0
$20,000 under $25,000	161,884	504,353	33,463	5,193	468,105	917,049	269,747	167,801	38,695	15,401	633,875	982,765	6.5
$25,000 under $30,000	138,352	531,495	29,395	131,990	334,345	752,421	182,869	123,182	26,333	33,998	457,861	953,549	8.1
$30,000 under $50,000	318,051	2,325,243	76,730	573,923	504,182	2,033,416	289,413	215,750	55,133	46,608	761,607	2,524,003	3.6
$50,000 under $100,000	227,311	3,134,970	55,348	674,338	246,131	2,267,156	141,836	113,769	35,749	54,410	376,429	3,114,492	1.8
$100,000 under $200,000	56,379	1,147,268	17,400	491,494	60,509	1,715,969	27,557	23,434	10,956	43,105	86,302	2,051,259	1.3
$200,000 under $500,000	12,731	295,598	4,481	245,009	14,710	1,401,218	4,496	4,003	3,152	34,367	19,113	1,428,897	1.1
$500,000 under $1,000,000	1,641	9,198	586	65,942	2,046	671,157	404	374	518	12,776	2,413	492,674	(*)
$1,000,000 or more	550	28,140	237	41,211	699	817,405	159	148	203	14,133	844	546,133	(*)
Taxable returns, total	**1,476,855**	**9,447,321**	**349,413**	**2,220,022**	**3,430,865**	**12,698,325**	**1,661,697**	**1,115,510**	**340,456**	**271,960**	**4,529,936**	**14,630,500**	**0.7**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	82	—7,879	(*)	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)
$1,000 under $2,000			(*)	(*)	2,653	5,899	(*)	(*)			5,222	7,209	66.3
$2,000 under $3,000	1,206	—9,302			11,842	11,673	(*)	(*)	904	234	19,777	18,020	46.5
$3,000 under $4,000	(*)	(*)	7,889	9,822	25,259	20,623	13,168	7,117			25,386	26,095	35.7
$4,000 under $5,000	6,307	—7,279			44,228	43,554	9,098	4,540	1,271	—363	62,168	58,983	28.4
$5,000 under $6,000	14,706	—13,365	6,088	79	71,485	83,471	18,738	11,669	10,847	—368	135,097	150,086	21.0
$6,000 under $7,000	32,957	96,150			76,340	76,857	16,805	9,208	8,883	—78	126,995	171,118	20.9
$7,000 under $8,000	37,532	144,339	3,132	—5,361	109,617	126,468	41,511	28,441	10,029	—1,792	120,897	163,141	23.4
$8,000 under $9,000	24,517	26,222	12,674	—23,556	107,173	120,607	32,461	24,323	5,716	—181	141,205	215,779	19.9
$9,000 under $10,000	35,553	92,167	5,758	784	120,606	136,484	36,411	24,865	11,932	—7,257	117,609	170,277	23.4
$10,000 under $11,000	42,532	63,803	7,488	—26,834	127,191	158,350	48,270	30,460	17,188	819	131,653	176,173	15.8
$11,000 under $12,000	51,910	169,388	14,451	—9,442	122,424	179,641	55,784	43,300	8,852	—1,729	154,870	222,114	16.7
$12,000 under $13,000	35,279	100,440	4,918	—10,261	115,828	159,900	56,362	33,246	14,670	—4,682	145,249	198,054	18.9
$13,000 under $14,000	39,301	73,134	8,165	—6,366	126,082	137,333	42,759	27,238	12,108	9,284	126,494	211,949	19.9
$14,000 under $15,000	40,605	106,491	14,822	—4,441	133,287	140,391	60,562	40,276	14,578	11,711	143,183	160,343	18.4
$15,000 under $20,000	201,684	569,279	49,973	42,462	611,758	817,345	312,400	185,722	55,125	18,494	744,276	1,007,171	7.2
$20,000 under $25,000	160,010	514,582	31,822	21,161	465,176	886,268	268,435	166,535	37,995	18,747	630,363	947,142	6.6
$25,000 under $30,000	137,396	544,568	29,226	134,410	333,413	746,051	182,633	122,958	25,803	33,481	456,684	945,172	8.1
$30,000 under $50,000	315,451	2,336,652	75,615	576,529	501,278	2,001,850	287,067	213,463	54,573	42,930	757,319	2,461,254	3.6
$50,000 under $100,000	225,984	3,162,190	54,850	675,588	244,943	2,251,797	141,379	113,341	35,309	52,103	374,719	3,067,809	1.8
$100,000 under $200,000	56,094	1,154,347	17,307	493,722	60,271	1,709,676	27,463	23,350	10,835	40,858	85,933	2,026,250	1.3
$200,000 under $500,000	12,647	296,389	4,405	246,346	14,657	1,396,290	4,457	3,966	3,121	33,382	18,987	1,408,448	1.1
$500,000 under $1,000,000	1,632	9,819	580	65,770	2,039	670,295	401	371	515	12,234	2,398	487,791	(*)
$1,000,000 or more	545	28,843	235	41,102	698	816,224	155	144	202	14,133	837	528,989	(*)
Total nontaxable returns	**83,242**	**—38,702**	**25,088**	**—121,831**	**218,087**	**462,491**	**84,179**	**62,808**	**38,813**	**—8,161**	**237,233**	**554,323**	**9.1**
All returns, summary:													
Returns under $5,000	38,170	—16,359	12,756	—34,625	195,570	209,400	70,634	42,018	12,406	—10,127	256,264	241,377	12.6
Returns $5,000 under $10,000	178,408	378,541	41,016	—67,265	562,632	684,904	174,077	120,932	68,102	—10,334	707,923	1,003,137	9.0
Returns $10,000 under $15,000	218,058	516,134	51,638	—82,015	638,727	833,023	269,273	178,543	70,504	12,974	709,272	988,123	8.0
Returns $15,000 or more	1,125,261	8,530,303	269,031	2,282,295	2,252,023	11,433,492	1,231,892	836,820	228,257	271,286	3,093,710	13,152,185	0.6

Footnote at end of table.

Table 2.2—Returns With Itemized Deductions: 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	Interest received		Pensions and annuities (taxable portion)		Rent				Royalty net income less loss		Estate or trust net income less loss		State income tax refunds		Coefficient of variation for amount (percent)**		
					Net income		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	Interest received	Rent net income	Royalty net income less loss
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(d)	(e)	(f)
All returns, total	**17,968,255**	**18,311,714**	**1,735,582**	**6,657,440**	**1,902,761**	**4,274,144**	**1,768,391**	**2,528,432**	**336,829**	**796,463**	**411,837**	**1,522,495**	**6,073,614**	**944,429**	**0.5**	**0.2**	**6.7**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	29,031	18,120	(*)	(*)	9,987	9,299	1,271	3,196	(*)	(*)	881	787	1,700	305	23.7	40.4	(*)
$1,000 under $2,000	48,303	37,598	1,385	2,221	8,047	5,240	4,567	7,388	(*)	(*)			7,195	793	22.1	25.8	(*)
$2,000 under $3,000	126,555	138,381	34,902	62,951	30,219	42,724	11,391	24,139	1,046	503	8,077	9,759	10,275	1,475	20.2	35.3	48.1
$3,000 under $4,000	263,564	240,442	73,065	148,174	43,281	49,348	19,707	71,691	1,024	1,244	11,397	16,727	60,688	6,188	13.4	27.1	86.6
$4,000 under $5,000	326,149	398,063	95,002	248,073	65,314	81,308	35,317	31,172	5,102	7,677	5,486	16,376	64,892	4,511	11.6	23.1	92.5
$5,000 under $6,000	436,323	552,453	145,620	366,676	66,725	78,164	42,772	32,584	16,029	13,039	9,639	18,271	100,832	9,381	11.1	22.6	66.9
$6,000 under $7,000	490,823	512,499	118,998	397,534	75,531	88,722	63,098	62,924	4,136	6,429	4,728	10,397	121,776	10,212	11.4	24.7	82.3
$7,000 under $8,000	576,729	542,542	112,962	339,299	85,647	121,558	56,855	53,641	8,625	11,114	10,691	15,661	154,642	13,303	11.7	25.3	72.0
$8,000 under $9,000	710,934	551,805	108,710	413,038	83,003	115,208	83,168	68,254	6,612	3,832	17,988	25,847	278,456	37,498	10.8	25.8	51.8
$9,000 under $10,000	678,624	524,827	95,542	375,208	72,415	98,050	79,483	67,590	14,719	31,538	6,167	32,859	301,105	30,303	11.2	33.8	76.6
$10,000 under $11,000	791,818	536,880	87,491	324,219	71,668	104,495	93,701	83,792	9,929	3,571	12,632	37,877	357,029	34,126	9.0	25.1	39.7
$11,000 under $12,000	836,099	537,073	73,643	321,560	76,838	98,267	91,523	116,328	12,753	14,405	15,179	34,773	362,704	42,226	9.0	21.5	51.2
$12,000 under $13,000	867,574	460,178	57,512	208,486	62,644	61,225	81,274	86,950	10,166	5,580	11,832	31,265	409,804	43,740	9.8	19.2	68.7
$13,000 under $14,000	839,953	425,959	70,036	280,375	67,153	59,753	73,211	77,702	16,540	21,277	15,597	26,733	373,279	43,714	9.8	17.5	35.3
$14,000 under $15,000	903,507	455,853	61,042	205,927	78,876	72,073	81,641	76,585	7,934	2,042	7,493	7,797	404,509	52,309	9.8	18.2	64.5
$15,000 under $20,000	4,142,702	2,339,940	223,318	985,642	305,353	342,888	369,541	392,576	53,114	39,658	55,650	77,972	1,547,880	211,868	3.6	8.8	25.2
$20,000 under $25,000	2,498,504	1,935,541	141,252	574,906	215,894	331,947	223,475	299,676	38,958	39,360	42,037	150,224	781,427	128,390	3.6	9.1	21.8
$25,000 under $30,000	1,302,262	1,522,715	85,787	372,998	126,711	316,560	118,460	175,820	24,875	56,735	37,139	131,575	338,562	67,690	4.5	16.0	24.4
$30,000 under $50,000	1,440,042	2,810,389	90,520	599,937	209,478	1,015,989	146,905	342,314	55,520	167,986	73,715	285,081	288,497	92,728	3.5	2.2	21.0
$50,000 under $100,000	531,580	2,143,381	40,952	291,670	113,445	752,267	71,757	267,309	34,625	129,215	46,166	275,915	88,571	68,943	1.4	3.2	8.9
$100,000 under $200,000	102,905	925,231	9,074	96,907	27,982	309,999	14,894	109,043	10,707	106,103	14,420	145,741	15,824	26,408	1.5	3.5	10.2
$200,000 under $500,000	20,834	455,448	2,429	30,611	5,625	93,127	3,663	51,657	3,412	84,498	4,053	96,646	3,380	12,081	1.4	2.8	6.8
$500,000 under $1,000,000	2,556	132,091	324	4,867	688	18,215	499	14,579	502	24,495	638	39,461	445	4,064	(*)	(*)	(*)
$1,000,000 or more	884	114,305	121	2,792	237	7,718	218	11,522	189	25,973	232	34,751	142	2,173	(*)	(*)	(*)
Taxable returns, total	**17,242,095**	**17,373,818**	**1,546,018**	**6,190,292**	**1,751,447**	**4,036,183**	**1,682,311**	**2,296,422**	**314,817**	**753,582**	**394,056**	**1,476,314**	**5,917,059**	**918,563**	**0.3**	**2.4**	**6.8**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	(*)	(*)	(*)	(*)	—	—					(*)	(*)			(*)	—	—
$1,000 under $2,000	10,898	7,394	(*)	(*)	(*)	(*)	2,952	1,005	(*)	(*)	—	—	678	119	58.3	(*)	(*)
$2,000 under $3,000	24,789	18,043	(*)	(*)	3,726	1,523					(*)	(*)			45.9	61.7	61.9
$3,000 under $4,000	114,763	99,601	25,021	51,376	22,320	22,832	7,598	5,217	902	452	7,525	13,533	20,031	1,671	21.7	47.2	64.5
$4,000 under $5,000	215,553	250,768	60,875	140,595	28,707	28,616	26,295	16,724			(*)	(*)	44,827	2,790	14.4	32.7	84.8
$5,000 under $6,000	337,191	443,394	103,536	264,990	52,759	61,330	29,445	24,385	9,955	3,308	6,599	13,618	73,129	5,757	12.9	26.6	53.3
$6,000 under $7,000	429,265	440,718	104,823	356,943	64,629	75,536	52,638	42,565	2,146	927	4,163	9,817	104,322	7,710	12.4	28.3	37.7
$7,000 under $8,000	546,391	504,257	111,591	334,854	81,241	108,421	49,599	40,003	7,886	9,695	9,829	14,684	148,433	12,034	11.8	27.1	82.2
$8,000 under $9,000	675,618	515,015	107,307	406,407	77,799	103,792	77,109	55,290	4,624	1,050	16,454	23,870	269,896	36,434	11.4	28.1	48.7
$9,000 under $10,000	664,434	513,306	92,618	352,114	69,944	94,863	78,061	62,651	14,715	31,487	5,826	32,749	297,649	29,575	11.4	34.9	76.8
$10,000 under $11,000	782,553	523,070	87,279	323,440	70,084	102,429	90,382	79,071	9,683	3,402	12,393	37,322	355,119	33,548	9.1	25.6	41.6
$11,000 under $12,000	827,207	523,657	72,408	315,633	76,291	97,668	89,518	105,490	12,566	12,892	15,159	34,889	361,068	41,374	9.1	21.6	56.0
$12,000 under $13,000	863,975	456,940	57,511	208,478	62,079	60,513	80,632	85,046	9,701	5,311	11,622	29,504	408,979	43,512	9.9	19.4	72.0
$13,000 under $14,000	835,965	413,388	70,017	280,369	66,114	56,099	72,556	73,813	16,344	20,984	14,725	13,654	372,748	43,674	10.0	17.8	35.8
$14,000 under $15,000	901,347	451,445	60,874	205,511	77,116	71,393	81,590	76,343	7,932	2,039	7,440	7,779	404,377	52,257	9.9	18.3	64.6
$15,000 under $20,000	4,124,618	2,277,446	219,866	974,611	302,925	335,178	366,765	378,350	51,598	37,187	53,891	75,064	1,542,916	210,434	3.6	9.0	26.1
$20,000 under $25,000	2,492,756	1,920,624	140,655	569,822	213,943	324,281	222,406	295,557	38,116	35,024	41,726	147,749	779,811	127,551	3.6	9.3	20.8
$25,000 under $30,000	1,300,437	1,519,304	85,777	372,992	126,205	315,105	118,169	173,425	24,659	56,777	37,025	129,360	338,268	67,532	4.5	16.0	24.4
$30,000 under $50,000	1,434,368	2,786,777	89,823	598,158	208,195	1,007,942	146,155	337,270	55,043	165,451	73,367	284,704	286,936	91,443	3.5	2.2	21.3
$50,000 under $100,000	529,381	2,107,464	40,795	290,980	112,826	742,095	71,298	261,394	34,220	127,466	45,905	273,041	88,224	67,427	1.4	3.1	8.9
$100,000 under $200,000	102,473	912,766	9,043	96,567	27,873	308,097	14,803	106,439	10,649	106,009	14,331	144,824	15,720	25,820	1.5	3.5	10.2
$200,000 under $500,000	20,702	444,933	2,412	30,482	5,583	92,158	3,627	50,434	3,386	84,418	4,024	95,763	3,345	11,890	1.5	2.8	6.8
$500,000 under $1,000,000	2,541	129,078	322	4,861	682	18,028	496	14,428	497	24,488	633	39,440	443	4,048	(*)	(*)	(*)
$1,000,000 or more	877	112,755	120	2,776	235	7,687	217	11,522	187	25,214	232	34,751	140	1,963	(*)	(*)	(*)
Total nontaxable returns	**726,160**	**937,799**	**189,564**	**467,145**	**151,314**	**237,963**	**86,080**	**232,009**	**22,012**	**42,883**	**17,781**	**46,182**	**156,555**	**25,871**	**10.6**	**12.0**	**32.1**
All returns, summary:																	
Returns under $5,000	793,602	832,604	210,249	464,787	156,848	187,919	72,253	137,586	7,484	9,613	25,841	43,650	144,750	13,272	10.3	14.7	74.7
Returns $5,000 under $10,000	2,893,433	2,684,127	581,832	1,891,755	383,321	501,702	325,376	284,992	50,121	65,952	49,213	103,035	956,811	100,698	6.1	11.2	41.6
Returns $10,000 under $15,000	4,238,951	2,415,943	349,724	1,340,566	357,179	395,813	421,350	441,357	57,322	46,875	62,733	138,445	1,907,325	216,116	5.5	9.9	24.3
Returns $15,000 or more	10,042,269	12,379,041	593,777	2,960,330	1,005,413	3,188,710	949,412	1,664,496	221,902	674,022	274,050	1,237,367	3,064,728	614,346	2.9	2.1	6.5

Footnote at end of table.

Table 2.2—Returns With Itemized Deductions: 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	All other sources net income less loss[1]		Total adjustments		Total deductions		Standard deduction		Itemized deductions		Exemptions		Number of returns with no taxable income	Coefficient of variation for amount (percent)**		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		All other sources net income less loss	Total adjustments	Exemptions
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(g)	(h)	(i)
All returns, total	2,555,798	2,538,983	5,044,686	7,540,532	28,047,409	107,035,268			28,047,409	107,035,268	97,760,266	73,305,950	1,048,350	1.8	0.9	0.1
No adjusted gross income	—	—	—	—	—	—			—	—	—	—	—	—	—	—
$1 under $1,000	3,135	—1,813	1,217	2,460	36,269	74,616			36,269	74,616	74,372	55,775	32,284	95.0	37.0	17.6
$1,000 under $2,000	10,903	6,812	3,403	7,109	70,396	167,914			70,396	167,914	143,453	107,479	55,172	56.8	42.6	15.3
$2,000 under $3,000	9,598	6,353	8,088	26,398	199,069	421,683			199,069	421,683	395,664	296,500	137,636	75.6	51.2	10.8
$3,000 under $4,000	28,023	44,902	46,830	97,639	401,308	885,105			401,308	885,105	889,549	666,670	210,918	54.0	25.8	7.5
$4,000 under $5,000	48,083	37,172	61,168	114,583	603,584	1,296,822			603,584	1,296,822	1,468,978	1,101,324	179,703	37.2	19.7	6.0
$5,000 under $6,000	60,094	36,423	118,856	188,016	817,924	1,918,648			817,924	1,918,648	2,264,359	1,697,824	162,200	37.9	16.1	5.1
$6,000 under $7,000	57,118	76,494	121,851	171,445	967,285	2,219,022			967,285	2,219,022	2,886,583	2,164,389	102,998	35.3	14.4	1.7
$7,000 under $8,000	82,930	51,111	198,314	292,801	1,160,221	2,695,996			1,160,221	2,695,996	3,395,731	2,545,628	46,540	28.0	11.2	1.9
$8,000 under $9,000	109,529	92,242	197,375	246,285	1,397,840	3,513,706			1,397,840	3,513,706	4,375,634	3,278,329	39,635	32.0	11.1	2.7
$9,000 under $10,000	81,366	80,375	225,646	310,021	1,427,856	3,782,278			1,427,856	3,782,278	4,610,351	3,457,204	23,634	43.2	10.0	2.8
$10,000 under $11,000	102,595	44,823	245,309	295,734	1,545,447	4,150,939			1,545,447	4,150,939	5,204,464	3,902,937	11,275	20.5	8.3	0.9
$11,000 under $12,000	117,296	87,133	259,729	332,273	1,573,848	4,568,479			1,573,848	4,568,479	5,563,155	4,171,359	7,715	23.8	8.2	1.2
$12,000 under $13,000	101,388	50,157	274,625	340,167	1,599,045	4,829,329			1,599,045	4,829,329	5,772,293	4,328,233	5,303	31.0	7.8	1.3
$13,000 under $14,000	115,851	121,535	247,780	334,507	1,485,395	4,799,774			1,486,395	4,799,774	5,371,816	4,028,468	3,216	22.1	7.4	1.2
$14,000 under $15,000	130,958	61,050	300,182	343,028	1,501,205	5,008,533			1,501,205	5,008,533	5,640,404	4,229,755	2,874	19.4	7.1	1.3
$15,000 under $20,000	553,001	382,405	1,171,351	1,473,524	6,214,263	22,806,031			6,214,263	22,806,031	23,211,023	17,406,971	12,632	10.2	3.4	0.5
$20,000 under $25,000	369,629	341,601	647,653	899,931	3,239,423	13,826,426			3,239,423	13,826,426	12,142,479	9,106,182	4,425	10.0	4.2	0.3
$25,000 under $30,000	188,773	169,597	343,554	609,150	1,524,902	7,590,605			1,524,902	7,590,605	5,624,317	4,217,541	973	15.9	5.8	1.8
$30,000 under $50,000	239,433	358,380	397,061	908,513	1,583,254	10,659,974			1,583,254	10,659,974	5,997,908	4,497,677	4,585	14.7	4.3	1.6
$50,000 under $100,000	112,349	302,253	149,107	445,696	565,503	6,712,992			565,503	6,712,992	2,226,913	1,670,111	1,821	6.3	2.1	0.6
$100,000 under $200,000	26,433	118,026	22,144	77,249	107,257	2,719,022			107,257	2,719,022	410,688	307,997	545	6.3	2.4	0.4
$200,000 under $500,000	6,202	43,067	3,085	18,813	21,598	1,416,649			21,598	1,416,649	77,875	58,405	209	6.8	3.7	0.6
$500,000 under $1,000,000	789	14,256	287	3,784	2,619	449,055			2,619	449,055	9,149	6,861	39	(*)	(*)	(*)
$1,000,000 or more	322	14,629	71	1,406	898	521,670			898	521,670	3,108	2,331	18	(*)	(*)	(*)
Taxable returns, total	2,453,818	2,457,883	4,902,483	7,214,811	26,887,515	102,125,791			26,887,515	102,125,791	93,592,869	70,181,587	2,763	1.7	0.9	0.1
No adjusted gross income	—	—	—	—	—	—	Not applicable		—	—	—	—	—	—	—	—
$1 under $1,000	(*)	(*)	—	—	3,995	373			3,995	373	4,025	3,019	223	(*)	—	67.9
$1,000 under $2,000	(*)	(*)	—	—	15,314	4,298			15,314	4,298	16,267	12,200		(*)	—	36.5
$2,000 under $3,000	(*)	(*)	—	—	58,194	68,522			58,194	68,522	63,443	47,530		(*)	(*)	19.0
$3,000 under $4,000	13,463	32,422	23,404	52,535	182,511	306,657			182,511	306,657	281,770	211,260	107	67.0	42.1	11.4
$4,000 under $5,000	27,413	18,443	40,687	60,625	410,544	732,144			410,544	732,144	854,989	641,047		45.8	25.6	7.8
$5,000 under $6,000	45,055	18,432	86,436	125,330	634,719	1,240,298			634,719	1,240,298	1,596,559	1,197,038	165	60.4	20.6	6.1
$6,000 under $7,000	49,681	76,975	102,850	134,045	842,518	1,793,173			842,518	1,793,173	2,280,730	1,710,062		34.9	16.6	5.4
$7,000 under $8,000	76,739	49,069	189,391	276,436	1,103,423	2,451,682			1,103,423	2,451,682	3,112,868	2,333,538	119	28.9	11.7	1.7
$8,000 under $9,000	102,361	87,593	190,276	226,046	1,348,149	3,227,766			1,348,149	3,227,766	4,137,130	3,099,451		33.1	11.5	2.7
$9,000 under $10,000	79,581	76,990	221,209	299,038	1,396,317	3,576,241			1,396,317	3,576,241	4,430,287	3,322,156		44.9	10.3	2.8
$10,000 under $11,000	102,133	42,610	242,664	290,540	1,526,869	4,041,485			1,526,869	4,041,485	5,109,152	3,831,453		19.9	8.4	0.9
$11,000 under $12,000	117,104	86,884	259,070	331,184	1,560,354	4,482,129			1,560,354	4,482,129	5,493,254	4,118,952	81	23.8	8.2	1.2
$12,000 under $13,000	101,234	51,653	272,093	331,341	1,591,191	4,769,760			1,591,191	4,769,760	5,725,563	4,293,185		29.9	7.7	1.3
$13,000 under $14,000	114,897	116,584	246,797	333,880	1,478,976	4,739,858			1,478,976	4,739,858	5,338,478	4,003,464	702	22.7	7.4	1.2
$14,000 under $15,000	130,498	60,721	299,637	341,621	1,496,614	4,960,172			1,496,614	4,960,172	5,613,126	4,209,296		19.5	7.1	1.3
$15,000 under $20,000	550,055	381,006	1,168,387	1,465,676	6,191,629	22,503,308			6,191,629	22,503,308	23,118,335	17,337,455	117	10.2	3.4	0.5
$20,000 under $25,000	368,530	333,349	645,973	890,422	3,232,211	13,701,069			3,232,211	13,701,069	12,113,936	9,084,776	160	9.9	4.2	0.3
$25,000 under $30,000	188,437	169,273	342,850	607,171	1,522,567	7,556,824			1,522,567	7,556,824	5,614,793	4,210,429	91	15.9	5.9	1.8
$30,000 under $50,000	238,333	359,946	395,515	903,028	1,576,465	10,439,683			1,576,465	10,439,683	5,971,598	4,477,946	230	14.6	4.3	1.6
$50,000 under $100,000	111,746	302,606	148,856	443,890	563,199	6,573,698			563,199	6,573,698	2,217,971	1,663,405	425	6.2	2.1	0.6
$100,000 under $200,000	26,293	117,296	22,106	77,044	106,804	2,654,160			106,804	2,654,160	409,059	306,775	202	6.3	2.4	0.4
$200,000 under $500,000	6,151	43,791	3,074	18,494	21,457	1,368,909			21,457	1,368,909	77,362	58,020	100	6.7	3.8	0.6
$500,000 under $1,000,000	783	14,048	286	3,781	2,604	437,096			2,604	437,096	9,098	6,823	27	(*)	(*)	(*)
$1,000,000 or more	320	14,615	70	1,404	891	496,486			891	496,486	3,076	2,307	14	(*)	(*)	(*)
Total nontaxable returns	101,980	81,101	142,223	325,724	1,179,894	4,909,479			1,179,894	4,909,479	4,167,397	3,124,384	1,043,587	27.8	10.7	2.0
All returns, summary:																
Returns under $5,000	99,742	93,427	120,706	248,190	1,310,626	2,846,139			1,310,626	2,846,139	2,972,016	2,227,748	615,713	30.7	14.7	4.1
Returns $5,000 under $10,000	391,037	336,646	862,042	1,208,569	5,771,126	14,129,650			5,771,126	14,129,650	17,532,658	13,143,374	375,007	16.8	5.4	0.5
Returns $10,000 under $15,000	568,088	364,698	1,327,625	1,645,710	7,705,940	23,357,054			7,705,940	23,357,054	27,552,132	20,660,752	30,383	11.0	3.4	0.2
Returns $15,000 or more	1,496,931	1,744,214	2,734,313	4,438,067	13,259,717	66,702,424			13,259,717	66,702,424	49,703,460	37,274,075	25,247	4.7	1.8	0.2

Footnote at end of table.

Table 2.2—Returns With Itemized Deductions: 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	Taxable income		Income tax before credits	Total tax credits		Income tax after credits		Total income tax		Self-employment tax		Total tax liability		Coefficient of variation for amount (percent)**
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Self-employment tax
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(j)
All returns, total	**27,001,059**	**307,709,716**	**71,209,903**	**2,674,775**	**871,258**	**26,864,134**	**70,338,646**	**26,867,515**	**70,499,222**	**3,188,907**	**1,700,088**	**27,155,628**	**72,250,508**	**1.0**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	(*)	(*)	90	—	—	(*)	(*)	3,995	114	3,348	1,066	7,657	1,213	63.0
$1,000 under $2,000	15,224	9,799	1,405	3,577	366	15,224	1,403	15,314	1,665	11,383	1,380	25,985	3,145	19.2
$2,000 under $3,000	61,433	37,651	5,521			58,071	5,157	58,194	5,426	25,869	4,581	79,080	10,084	9.7
$3,000 under $4,000	190,390	139,537	20,449	14,449	558	182,488	19,891	182,511	20,154	56,015	14,333	223,423	34,617	16.3
$4,000 under $5,000	423,881	497,727	74,881	30,016	2,769	410,460	72,112	410,544	72,309	88,358	24,493	452,122	97,181	9.0
$5,000 under $6,000	655,724	1,090,404	167,922	85,096	7,070	634,554	160,852	634,719	161,203	128,135	38,851	677,900	202,066	5.7
$6,000 under $7,000	864,287	2,024,175	318,448	90,519	12,470	842,482	305,978	842,518	306,262	168,364	59,671	880,611	367,024	6.8
$7,000 under $8,000	1,113,681	3,508,906	565,639	111,739	15,843	1,103,402	549,796	1,103,423	550,500	198,953	76,289	1,130,497	628,535	6.7
$8,000 under $9,000	1,358,205	5,179,296	848,605	104,996	14,219	1,348,089	834,386	1,348,149	834,595	177,421	76,589	1,363,298	911,866	6.0
$9,000 under $10,000	1,404,222	6,362,970	1,063,609	106,376	16,871	1,396,307	1,046,738	1,396,317	1,046,845	171,435	74,887	1,406,364	1,121,993	6.4
$10,000 under $11,000	1,534,172	8,210,625	1,395,250	105,384	18,274	1,526,864	1,376,977	1,526,869	1,377,149	159,480	73,535	1,533,976	1,452,217	5.2
$11,000 under $12,000	1,566,133	9,388,606	1,608,919	120,419	21,390	1,560,261	1,587,529	1,560,354	1,587,861	164,586	80,592	1,567,512	1,668,853	6.4
$12,000 under $13,000	1,593,742	10,815,543	1,878,794	76,019	10,246	1,591,182	1,868,548	1,591,191	1,868,675	127,130	64,985	1,593,020	1,934,468	6.0
$13,000 under $14,000	1,483,179	11,228,955	1,985,508	90,322	16,834	1,478,320	1,968,674	1,478,976	1,968,969	114,412	62,731	1,483,307	2,032,065	6.2
$14,000 under $15,000	1,498,331	12,538,202	2,242,521	103,507	15,889	1,496,559	2,226,631	1,496,614	2,226,849	114,148	60,427	1,499,099	2,287,771	6.2
$15,000 under $20,000	6,201,631	67,446,886	12,688,210	421,001	83,445	6,191,500	12,604,765	6,191,629	12,606,257	473,431	262,613	6,199,563	12,872,240	2.7
$20,000 under $25,000	3,234,998	48,897,455	9,942,213	297,178	70,933	3,232,028	9,871,280	3,232,211	9,872,737	270,231	172,613	3,234,257	10,049,725	3.0
$25,000 under $30,000	1,523,929	29,656,004	6,515,733	202,640	59,097	1,522,420	6,456,636	1,522,567	6,458,505	178,521	123,467	1,523,637	6,585,810	3.6
$30,000 under $50,000	1,578,669	43,456,074	11,053,858	412,298	173,524	1,576,138	10,880,334	1,576,465	10,887,439	344,976	260,416	1,578,588	11,157,286	2.4
$50,000 under $100,000	563,682	29,047,611	9,945,401	228,053	160,931	562,576	9,784,470	563,199	9,806,247	175,555	138,008	563,769	9,953,211	1.4
$100,000 under $200,000	106,712	10,991,750	4,826,508	55,870	80,392	106,478	4,746,116	106,804	4,777,287	30,971	23,933	106,975	4,806,547	1.3
$200,000 under $500,000	21,389	4,595,180	2,430,939	13,057	36,868	21,307	2,394,072	21,457	2,433,681	5,455	4,124	21,487	2,440,850	1.8
$500,000 under $1,000,000	2,580	1,298,350	785,994	1,657	11,582	2,565	774,412	2,604	795,694	548	385	2,608	798,347	(2)
$1,000,000 or more	880	1,287,365	843,486	602	41,688	874	801,799	891	832,799	182	119	893	833,394	(2)
Taxable returns, total	**26,864,752**	**307,234,092**	**71,116,989**	**2,538,468**	**778,342**	**26,864,134**	**70,338,646**	**26,867,515**	**70,499,222**	**2,909,127**	**1,597,365**	**26,867,515**	**72,138,787**	**1.1**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	(*)	(*)	90	—	—	(*)	(*)	3,995	114	—	—	3,995	116	—
$1,000 under $2,000	15,224	9,799	1,405	(*)	(*)	15,224	1,403	15,314	1,665	(*)	(*)	15,314	1,744	(*)
$2,000 under $3,000	58,071	35,293	5,162	(*)	(*)	58,071	5,157	58,194	5,426	5,651	946	58,194	6,389	16.3
$3,000 under $4,000	182,488	137,862	20,216	6,547	325	182,488	19,891	182,511	20,154	17,888	3,921	182,511	24,084	9.1
$4,000 under $5,000	410,460	488,381	73,558	16,595	1,445	410,460	72,112	410,544	72,309	47,123	12,527	410,544	84,877	10.3
$5,000 under $6,000	634,554	1,074,549	165,682	63,926	4,830	634,554	160,852	634,719	161,203	85,276	25,789	634,719	188,647	7.7
$6,000 under $7,000	842,484	1,998,281	314,697	68,716	8,719	842,482	305,978	842,518	306,262	130,543	44,956	842,518	352,148	7.6
$7,000 under $8,000	1,103,402	3,488,980	562,658	101,460	12,861	1,103,402	549,796	1,103,423	550,500	172,868	66,090	1,103,423	618,241	7.6
$8,000 under $9,000	1,348,091	5,160,476	845,725	94,882	11,339	1,348,089	834,386	1,348,149	834,595	162,398	68,494	1,348,149	903,327	6.2
$9,000 under $10,000	1,396,311	6,338,171	1,059,643	98,465	12,905	1,396,307	1,046,738	1,396,317	1,046,845	161,595	69,477	1,396,317	1,116,509	6.8
$10,000 under $11,000	1,526,864	8,182,531	1,390,789	98,076	13,812	1,526,864	1,376,977	1,526,869	1,377,149	152,409	69,403	1,526,869	1,447,677	5.4
$11,000 under $12,000	1,560,287	9,363,870	1,605,000	114,573	17,472	1,560,261	1,587,529	1,560,354	1,587,861	158,274	76,420	1,560,354	1,664,549	6.7
$12,000 under $13,000	1,591,182	10,804,725	1,876,974	73,459	8,427	1,591,182	1,868,548	1,591,191	1,868,675	125,311	63,816	1,591,191	1,933,158	6.1
$13,000 under $14,000	1,478,324	11,200,960	1,980,854	85,467	12,180	1,478,320	1,968,674	1,478,976	1,968,969	110,277	60,116	1,478,976	2,029,297	6.3
$14,000 under $15,000	1,496,564	12,526,452	2,240,506	101,740	13,874	1,496,559	2,226,631	1,496,614	2,226,849	111,668	59,042	1,496,614	2,286,325	6.3
$15,000 under $20,000	6,191,512	67,357,727	12,671,879	410,882	67,114	6,191,500	12,604,765	6,191,629	12,606,257	465,523	256,626	6,191,629	12,865,782	2.7
$20,000 under $25,000	3,232,051	48,863,647	9,935,773	294,231	64,492	3,232,028	9,871,280	3,232,211	9,872,737	268,365	171,238	3,232,211	10,048,008	3.1
$25,000 under $30,000	1,522,476	29,629,896	6,510,151	201,187	53,516	1,522,420	6,456,636	1,522,567	6,458,505	177,499	122,777	1,522,567	6,585,037	3.6
$30,000 under $50,000	1,576,235	43,395,927	11,039,076	409,864	158,742	1,576,138	10,880,334	1,576,465	10,887,439	343,530	259,441	1,576,465	11,152,863	2.4
$50,000 under $100,000	562,774	29,013,827	9,934,729	227,145	150,259	562,576	9,784,470	563,199	9,806,247	175,193	137,745	563,199	9,952,745	1.4
$100,000 under $200,000	106,602	10,984,168	4,823,575	55,760	77,458	106,478	4,746,116	106,804	4,777,287	30,837	23,850	106,804	4,806,399	1.3
$200,000 under $500,000	21,357	4,592,753	2,429,676	13,025	35,604	21,307	2,394,072	21,457	2,433,681	5,434	4,109	21,457	2,440,811	1.8
$500,000 under $1,000,000	2,577	1,298,269	785,970	1,654	11,558	2,565	774,412	2,604	795,694	547	384	2,604	796,671	(2)
$1,000,000 or more	877	1,286,903	843,201	599	41,402	874	801,799	891	832,799	181	119	891	833,393	(2)
Total nontaxable returns	**136,307**	**475,627**	**92,911**	**136,307**	**92,911**	—	—	—	—	**279,780**	**102,726**	**288,113**	**111,707**	**4.7**
All returns, summary:														
Returns under $5,000	694,913	685,358	102,346	48,042	3,693	670,228	98,653	670,558	99,669	184,973	45,854	788,267	146,239	7.2
Returns $5,000 under $10,000	5,396,119	18,165,751	2,964,223	498,726	66,473	5,324,834	2,897,750	5,325,126	2,899,405	844,308	326,287	5,458,670	3,231,485	2.9
Returns $10,000 under $15,000	7,675,557	52,181,931	9,110,992	495,651	82,633	7,653,186	9,028,359	7,654,004	9,029,502	679,756	342,270	7,676,914	9,375,374	2.7
Returns $15,000 or more	13,234,470	236,676,677	59,032,342	1,632,356	718,458	13,215,886	58,313,884	13,217,827	58,470,645	1,479,870	985,679	13,231,777	59,497,410	1.2

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

[1] Less than 0.05 percent.

[2] Returns in these cells are not subject to sampling variability.

[3] Alimony plus other income less other loss.

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

**See Sampling Variability in Section 7 for interpretation and limitation of these coefficient of variation estimates.

Table 2.3—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 expenses deducted		Taxes paid		Contributions		Interest paid		Miscellaneous deductions				Type not specified	
											Total		Net casualty or theft 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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**28,847,409**	**107,035,268**	**21,439,287**	**10,721,948**	**27,077,202**	**39,374,452**	**26,485,785**	**13,895,720**	**24,784,823**	**31,941,721**	**23,356,679**	**10,940,361**	**1,898,509**	**1,184,641**	**68,628**	**161,068**
$1 under $1,000	36,269	74,617	22,132	18,263	31,438	18,685	24,614	13,378	16,042	20,679	13,997	2,945	(*)	(*)	5,126	7,491
$1,000 under $2,000	70,396	167,913	46,963	65,773	56,827	29,221	48,856	14,774	30,816	36,474	32,961	14,847	1,164	1,221		
$2,000 under $3,000	199,069	421,683	153,772	131,533	189,131	107,777	144,050	37,377	116,395	112,033	105,822	27,113	14,091	8,371	8,082	19,616
$3,000 under $4,000	401,308	885,106	342,119	318,587	391,094	213,918	319,535	80,931	254,528	198,687	258,479	67,177	26,361	10,575		
$4,000 under $5,000	603,584	1,296,823	529,955	384,961	588,540	320,910	525,257	149,570	405,016	304,050	429,819	129,372	22,854	21,990		
$5,000 under $6,000	817,924	1,918,649	702,657	548,617	796,794	480,717	729,834	226,687	606,754	465,977	614,213	192,933	56,893	41,272		
$6,000 under $7,000	967,285	2,219,021	836,020	489,004	964,516	623,683	896,700	281,096	774,154	578,736	764,964	246,286	48,283	34,924	9,517	14,007
$7,000 under $8,000	1,160,221	2,695,997	981,917	570,420	1,154,804	773,331	1,056,022	314,192	965,811	747,908	947,458	289,597	71,368	27,555		
$8,000 under $9,000	1,397,840	3,513,706	1,158,278	661,322	1,389,995	1,025,590	1,280,370	421,485	1,184,625	1,017,262	1,177,662	384,775	95,393	48,981		
$9,000 under $10,000	1,427,856	3,782,279	1,154,681	620,528	1,423,873	1,143,786	1,323,875	425,519	1,256,450	1,141,973	1,204,533	444,221	99,172	107,382		
$10,000 under $11,000	1,545,447	4,150,939	1,222,129	563,493	1,534,932	1,332,153	1,425,558	443,951	1,383,095	1,325,845	1,342,657	470,778	110,929	67,963	8,459	14,719
$11,000 under $12,000	1,573,848	4,568,479	1,219,782	596,458	1,565,701	1,486,241	1,469,296	501,905	1,431,652	1,472,625	1,345,509	503,083	100,120	43,212	(*)	(*)
$12,000 under $13,000	1,599,045	4,829,329	1,219,780	531,351	1,588,850	1,618,221	1,514,574	517,069	1,493,849	1,612,859	1,377,267	533,594	98,537	68,456	7,856	16,235
$13,000 under $14,000	1,486,395	4,799,774	1,109,269	520,172	1,469,444	1,600,005	1,389,037	557,457	1,393,385	1,577,711	1,261,149	513,045	98,166	77,765	14,569	31,384
$14,000 under $15,000	1,501,205	5,008,533	1,124,801	454,907	1,498,257	1,779,217	1,438,745	570,384	1,423,903	1,655,068	1,323,440	543,529	99,134	43,676	(*)	(*)
$15,000 under $20,000	6,214,263	22,806,031	4,560,895	1,896,424	6,201,240	8,615,235	6,024,364	2,561,048	5,818,097	7,317,830	5,370,771	2,392,417	426,448	207,645	7,071	23,077
$20,000 under $25,000	3,239,423	13,826,426	2,360,877	944,938	3,234,367	5,658,269	3,153,900	1,682,800	2,986,356	4,334,586	2,754,776	1,201,592	223,342	96,834	2,533	9,162
$25,000 under $30,000	1,524,902	7,590,605	1,094,457	440,947	1,521,553	3,275,029	1,488,249	991,011	1,356,173	2,196,701	1,269,213	681,996	122,767	54,262		
$30,000 under $50,000	1,583,254	10,659,975	1,144,042	635,702	1,580,533	4,647,312	1,551,856	1,496,452	1,338,208	2,848,819	1,217,616	1,023,624	124,531	120,168	901	8,066
$50,000 under $100,000	565,503	6,712,990	372,949	241,922	563,172	2,878,960	551,730	1,175,649	456,254	1,728,504	435,486	685,606	45,476	56,698	237	2,349
$100,000 under $200,000	107,257	2,719,023	66,697	65,092	107,073	1,044,981	104,754	605,969	83,703	690,910	87,150	311,028	10,418	23,346	36	1,367
$200,000 under $500,000	21,598	1,416,649	13,081	19,404	21,559	451,214	21,166	410,672	16,793	365,197	18,511	169,838	2,462	10,977	—	—
$500,000 under $1,000,000	2,619	449,054	1,558	1,761	2,613	125,108	2,563	171,740	2,048	100,445	2,386	50,000	339	2,855	—	—
$1,000,000 or more	898	521,669	476	369	896	124,889	880	244,604	716	90,842	840	60,965	141	7,903	—	—
Taxable returns, total	**26,867,515**	**102,125,788**	**20,437,070**	**9,271,781**	**26,758,117**	**38,432,351**	**25,505,287**	**13,495,581**	**23,951,133**	**30,460,908**	**22,609,726**	**10,326,600**	**1,809,113**	**926,485**	**57,733**	**138,565**
$1 under $1,000	3,995	373	(*)	(*)	12,018	1,573	6,194	351	686	614	3,572	73	—	—	—	—
$1,000 under $2,000	15,314	4,299	4,006	1,688	57,488	22,695	41,511	9,874	33,436	12,729	32,206	5,324	(*)	(*)	(*)	(*)
$2,000 under $3,000	58,194	68,522	35,459	17,766	178,897	84,772	139,103	33,116	105,755	57,441	121,402	29,086	12,979	2,963	(*)	(*)
$3,000 under $4,000	182,511	306,657	154,353	102,042	403,385	196,164	368,213	98,751	267,261	141,133	305,486	87,375	17,694	12,574	(*)	(*)
$4,000 under $5,000	410,544	732,144	358,327	203,394	627,632	362,672	572,862	174,309	470,350	272,856	493,103	130,836	37,319	16,483		
$5,000 under $6,000	634,719	1,240,298	542,216	295,907	841,495	518,620	782,802	239,075	675,193	434,609	682,366	214,340	37,933	22,981		
$6,000 under $7,000	842,518	1,793,172	728,937	386,316	1,101,107	721,444	1,007,428	298,904	916,986	661,509	908,102	265,954	67,943	20,416	9,136	13,352
$7,000 under $8,000	1,103,423	2,451,682	930,479	503,372	1,341,223	972,455	1,241,663	398,279	1,141,485	935,796	1,139,055	354,994	87,339	40,313		
$8,000 under $9,000	1,348,149	3,227,766	1,120,848	562,970	1,392,846	1,108,505	1,294,571	411,548	1,227,531	1,079,391	1,181,900	374,474	92,393	46,193		
$9,000 under $10,000	1,396,317	3,576,241	1,128,082	596,672	1,516,354	1,308,047	1,407,798	434,197	1,366,222	1,283,039	1,329,233	452,531	109,657	60,099	8,459	14,719
$10,000 under $11,000	1,526,869	4,041,485	1,207,327	548,952	1,552,475	1,467,864	1,456,339	494,701	1,421,081	1,449,431	1,337,328	496,433	99,014	41,420	(*)	(*)
$11,000 under $12,000	1,560,354	4,482,128	1,207,822	565,534	1,581,470	1,604,687	1,507,295	513,819	1,487,577	1,591,650	1,372,410	516,355	96,228	54,663	7,852	16,227
$12,000 under $13,000	1,591,191	4,769,759	1,213,669	527,021	1,462,349	1,587,206	1,382,288	553,953	1,387,596	1,558,110	1,256,364	495,832	96,923	64,287	14,568	31,382
$13,000 under $14,000	1,478,976	4,739,858	1,103,095	513,375	1,493,775	1,770,411	1,434,540	563,014	1,419,654	1,635,326	1,320,213	535,339	98,636	37,853	(*)	(*)
$14,000 under $15,000	1,496,614	4,960,173	1,120,799	450,655	1,753,624	6,178,959	8,584,704	6,003,960	2,541,873	5,805,971	7,278,418	5,354,937	2,321,611	424,715	194,622	7,071	23,077
$15,000 under $20,000	6,191,629	22,503,307	4,541,017	1,753,624	6,178,959	8,584,704	6,003,960	2,541,873	5,805,971	7,278,418	5,354,937	2,321,611	424,715	194,622	2,533	9,162
$20,000 under $25,000	3,232,211	13,701,068	2,355,721	897,444	3,227,393	5,635,262	3,148,123	1,675,977	2,981,169	4,301,075	2,749,900	1,187,069	223,142	96,271		
$25,000 under $30,000	1,522,567	7,556,823	1,092,614	438,833	1,519,370	3,267,616	1,486,094	988,400	1,354,221	2,185,610	1,267,708	671,443	122,295	48,565		
$30,000 under $50,000	1,576,465	10,439,683	1,139,119	583,498	1,574,069	4,626,398	1,545,429	1,485,031	1,332,022	2,773,073	1,211,775	964,007	123,338	73,108	872	7,676
$50,000 under $100,000	563,199	6,573,696	371,714	237,538	560,942	2,858,230	549,564	1,162,157	454,235	1,648,872	433,588	664,550	45,244	53,418	237	2,349
$100,000 under $200,000	106,804	2,654,159	66,426	64,082	106,638	1,037,157	104,336	598,969	83,289	655,911	86,772	296,997	10,371	22,817		
$200,000 under $500,000	21,457	1,368,910	13,008	18,953	21,423	446,806	21,039	406,159	16,661	337,327	18,388	159,341	2,446	9,773	36	1,367
$500,000 under $1,000,000	2,604	437,096	1,551	1,760	2,599	124,399	2,550	169,503	2,033	92,188	2,372	49,246	338	2,852	—	—
$1,000,000 or more	891	496,487	473	369	889	124,491	873	243,594	709	74,693	834	53,340	139	3,880	—	—
Total nontaxable returns	**1,979,894**	**4,909,477**	**1,002,217**	**1,450,163**	**1,119,085**	**942,101**	**980,498**	**400,138**	**843,690**	**1,480,812**	**746,953**	**613,759**	**89,398**	**258,160**	**10,895**	**22,504**
All returns, summary:																
Returns under $5,000	1,310,626	2,846,139	1,094,941	919,116	1,257,030	690,510	1,062,312	296,029	822,797	671,923	841,078	241,454	64,590	42,768	13,208	27,107
Returns $5,000 under $10,000	5,771,126	14,129,651	4,833,553	2,889,891	5,729,982	4,047,107	5,286,801	1,668,978	4,787,794	3,951,856	4,708,830	1,557,812	371,109	260,115	9,517	14,007
Returns $10,000 under $15,000	7,705,940	23,357,054	5,895,761	2,666,380	7,657,184	7,815,837	7,237,210	2,590,767	7,125,884	7,644,108	6,650,022	2,564,029	506,886	301,072	35,125	75,933
Returns $15,000 or more	13,259,717	66,702,423	9,615,032	4,246,560	13,233,006	26,820,996	12,899,462	9,339,944	12,058,348	19,673,835	11,156,749	6,577,066	955,924	580,689	10,778	44,022

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

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

Table 2.4—Returns With Taxes Paid Deduction: Taxes Deducted by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total				State and local income taxes				Real estate taxes				State and local gasoline taxes			
	Number of returns	Adjusted gross income	Total itemized deductions	Total taxes deducted	Number of returns	Adjusted gross income	Total taxes deducted	State and local income taxes deducted	Number of returns	Adjusted gross income	Total taxes deducted	Real estate taxes deducted	Number of returns	Adjusted gross income	Total taxes deducted	State and local gasoline taxes deducted
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**27,877,202**	**484,542,809**	**106,535,914**	**39,374,452**	**22,729,176**	**409,028,425**	**35,179,126**	**14,139,681**	**23,111,068**	**420,222,020**	**35,539,336**	**13,836,344**	**26,522,084**	**461,735,466**	**37,512,865**	**2,804,948**
$1 under $1,000	31,438	22,246	68,982	18,685	14,361	10,196	9,526	1,930	17,869	11,390	15,905	11,329	18,111	11,465	14,282	879
$1,000 under $2,000	56,827	90,190	156,535	29,221	19,150	30,589	14,162	1,998	29,783	47,882	25,694	14,969	39,493	64,230	25,278	2,500
$2,000 under $3,000	189,131	485,266	387,938	107,777	92,472	239,953	60,589	12,652	133,917	347,309	97,618	66,103	141,962	367,710	83,360	9,756
$3,000 under $4,000	391,094	1,387,578	865,266	213,918	194,306	688,595	110,981	18,724	272,039	962,208	184,489	122,131	308,476	1,096,848	185,721	21,771
$4,000 under $5,000	588,540	2,663,892	1,252,886	320,910	355,849	1,608,775	209,087	37,981	388,700	1,763,005	262,146	169,790	506,275	2,292,461	287,651	37,255
$5,000 under $6,000	796,794	4,391,455	1,829,904	480,717	512,013	2,829,105	329,890	62,242	559,908	3,087,802	405,940	244,584	695,261	3,827,133	428,853	55,708
$6,000 under $7,000	964,516	6,286,813	2,214,935	623,683	640,960	4,185,340	437,608	86,969	671,151	4,373,944	515,710	300,784	887,261	5,784,212	577,363	71,017
$7,000 under $8,000	1,154,804	8,656,246	2,669,751	773,331	842,781	6,320,214	598,469	154,299	769,951	5,781,130	598,791	305,817	1,065,184	7,979,074	722,574	92,795
$8,000 under $9,000	1,389,995	11,837,979	3,501,125	1,025,590	1,047,947	8,920,729	807,545	214,737	1,009,915	8,598,388	852,720	419,434	1,284,697	10,943,250	927,822	113,004
$9,000 under $10,000	1,423,873	13,495,207	3,772,267	1,143,786	1,118,441	10,603,793	951,201	257,144	1,050,915	9,964,905	946,068	442,525	1,335,033	12,654,475	1,075,150	127,167
$10,000 under $11,000	1,534,932	16,138,598	4,132,034	1,332,153	1,254,190	13,190,059	1,135,927	328,080	1,154,851	12,153,051	1,105,640	496,621	1,472,021	15,479,537	1,280,327	146,885
$11,000 under $12,000	1,565,701	18,023,892	4,544,269	1,486,241	1,318,104	15,169,580	1,305,200	377,677	1,266,653	14,590,846	1,291,441	556,863	1,521,377	17,513,220	1,453,942	156,938
$12,000 under $13,000	1,588,850	19,837,996	4,808,172	1,618,221	1,318,250	16,460,506	1,416,336	440,184	1,348,778	16,844,117	1,434,399	593,951	1,540,995	19,243,411	1,572,104	166,208
$13,000 under $14,000	1,469,444	19,816,163	4,757,253	1,600,005	1,229,640	16,582,760	1,415,482	446,443	1,243,635	16,775,324	1,422,533	590,768	1,427,139	19,245,874	1,558,092	153,172
$14,000 under $15,000	1,498,257	21,719,015	4,997,859	1,779,217	1,309,870	18,985,593	1,620,396	521,728	1,308,177	18,969,005	1,612,992	648,144	1,465,404	21,244,328	1,740,913	162,349
$15,000 under $20,000	6,201,240	107,354,282	22,766,093	8,615,235	5,385,987	93,278,138	7,851,737	2,752,406	5,523,159	95,731,500	7,928,969	3,104,690	6,060,468	104,929,146	8,429,132	698,706
$20,000 under $25,000	3,234,367	71,697,621	13,800,090	5,658,269	2,798,065	62,026,985	5,175,844	2,045,114	2,922,043	64,778,430	5,230,513	1,972,630	3,157,140	69,985,550	5,522,557	384,993
$25,000 under $30,000	1,521,553	41,371,176	7,577,506	3,275,029	1,321,074	35,933,931	3,029,374	1,311,444	1,379,928	37,512,342	3,030,775	1,126,257	1,473,881	40,064,903	3,167,864	179,107
$30,000 under $50,000	1,580,533	58,453,387	10,641,304	4,647,312	1,363,817	50,452,267	4,330,083	2,206,483	1,430,766	52,856,797	4,293,415	1,509,329	1,498,471	55,313,185	4,401,918	161,645
$50,000 under $100,000	563,172	37,250,691	6,694,102	2,878,960	480,372	31,773,944	2,706,446	1,652,333	509,040	33,676,180	2,659,784	788,728	509,603	33,647,269	2,590,346	50,886
$100,000 under $200,000	107,073	13,974,962	2,714,610	1,044,981	90,708	11,821,965	993,033	690,852	97,163	12,683,089	971,344	234,760	92,978	12,099,987	899,646	9,688
$200,000 under $500,000	21,559	6,044,622	1,414,444	451,214	17,939	5,023,985	429,650	323,388	19,507	5,475,392	416,579	83,026	18,004	5,040,777	366,780	2,090
$500,000 under $1,000,000	2,613	1,746,121	447,427	125,108	2,144	1,431,659	119,338	94,512	2,398	1,603,264	117,981	19,412	2,133	1,423,748	98,961	286
$1,000,000 or more	896	1,797,411	521,162	124,889	736	1,459,764	121,222	100,361	822	1,634,720	117,890	13,699	717	1,483,673	102,229	143
Taxable returns, total	**26,758,117**	**478,021,453**	**101,839,434**	**38,432,351**	**22,187,345**	**405,494,382**	**34,611,296**	**13,998,049**	**22,222,959**	**414,982,393**	**34,671,975**	**13,309,714**	**25,586,096**	**456,281,753**	**36,687,512**	**2,731,495**
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	12,018	20,148	4,231	1,573	6,309	10,633	1,078	322	386	649	558	295	5,722	9,370	1,218	259
$2,000 under $3,000	57,488	148,374	68,160	22,695	41,153	107,376	15,980	2,106	25,737	68,104	17,995	14,306	38,060	100,243	15,430	2,285
$3,000 under $4,000	178,897	641,757	299,138	84,772	104,566	374,163	52,213	9,124	106,275	378,717	65,337	43,070	140,754	505,061	72,304	10,766
$4,000 under $5,000	403,385	1,829,077	721,935	196,164	270,362	1,225,187	141,124	26,155	249,918	1,137,855	150,773	92,957	342,496	1,551,916	175,014	25,448
$5,000 under $6,000	627,632	3,471,623	1,225,718	362,672	418,194	2,314,527	257,152	50,470	426,493	2,360,950	297,413	173,829	553,484	3,054,492	325,753	45,357
$6,000 under $7,000	841,495	5,494,803	1,792,192	518,620	577,021	3,773,471	376,833	78,829	558,732	3,650,597	413,757	238,044	773,401	5,051,875	478,721	60,591
$7,000 under $8,000	1,101,107	8,256,348	2,446,312	721,444	814,537	6,108,789	567,751	148,777	724,259	5,441,475	550,002	276,724	1,014,559	7,601,967	672,910	87,970
$8,000 under $9,000	1,341,223	11,427,661	3,216,642	972,455	1,020,686	8,691,277	772,751	209,243	969,068	8,256,411	802,018	390,275	1,243,480	10,597,716	878,628	108,680
$9,000 under $10,000	1,392,846	13,202,462	3,567,899	1,108,505	1,098,825	10,416,851	926,297	250,998	1,025,221	9,724,560	914,361	425,689	1,304,852	12,369,742	1,042,259	123,713
$10,000 under $11,000	1,516,354	15,944,757	4,022,580	1,308,047	1,243,339	13,076,350	1,119,868	322,329	1,138,265	11,980,228	1,082,688	484,840	1,455,700	15,309,074	1,258,778	145,441
$11,000 under $12,000	1,552,475	17,872,364	4,458,718	1,467,864	1,308,688	15,062,114	1,291,103	372,539	1,256,860	14,479,105	1,275,000	548,549	1,509,766	17,380,277	1,436,303	155,610
$12,000 under $13,000	1,581,470	19,746,815	4,749,921	1,604,687	1,314,338	16,411,842	1,405,978	436,838	1,343,190	16,774,967	1,421,470	586,049	1,535,240	19,172,091	1,561,222	165,652
$13,000 under $14,000	1,462,349	19,720,939	4,699,034	1,587,206	1,225,658	16,529,498	1,409,660	444,232	1,238,683	16,708,792	1,412,362	583,972	1,421,074	19,164,647	1,547,575	152,751
$14,000 under $15,000	1,493,775	21,653,536	4,950,048	1,770,411	1,307,770	18,955,217	1,615,353	520,317	1,304,046	18,908,556	1,604,462	642,044	1,462,640	21,204,396	1,735,230	162,064
$15,000 under $20,000	6,178,959	106,978,473	22,464,362	8,584,704	5,370,419	93,012,666	7,826,522	2,741,914	5,509,020	95,489,294	7,904,053	3,093,124	6,045,239	104,668,286	8,404,807	697,405
$20,000 under $25,000	3,227,393	71,544,642	13,674,842	5,635,262	2,794,528	61,950,878	5,156,165	2,032,572	2,916,295	64,653,677	5,208,558	1,965,357	3,152,374	69,882,070	5,501,295	384,475
$25,000 under $30,000	1,519,370	41,311,869	7,543,900	3,267,616	1,319,808	35,899,538	3,022,892	1,307,395	1,378,108	37,462,759	3,023,762	1,124,000	1,472,042	40,014,852	3,161,005	178,939
$30,000 under $50,000	1,574,069	58,215,898	10,426,632	4,626,398	1,358,786	50,263,955	4,312,361	2,199,259	1,426,058	52,686,099	4,276,876	1,499,628	1,493,808	55,145,917	4,385,659	161,248
$50,000 under $100,000	560,942	37,101,473	6,555,908	2,858,230	478,605	31,655,703	2,687,573	1,642,266	506,971	33,537,637	2,639,358	780,927	507,977	33,537,832	2,575,861	50,681
$100,000 under $200,000	106,638	13,915,251	2,650,965	1,037,157	90,427	11,784,116	986,823	686,669	96,777	12,630,234	964,020	232,020	92,670	12,058,548	893,216	9,655
$200,000 under $500,000	21,423	6,003,740	1,367,801	446,806	17,850	4,996,956	426,055	321,350	19,386	5,438,884	412,269	81,244	17,915	5,014,101	364,055	2,078
$500,000 under $1,000,000	2,599	1,736,613	436,145	124,399	2,134	1,424,414	118,796	94,121	2,384	1,593,756	117,272	19,135	2,123	1,417,514	98,356	284
$1,000,000 or more	889	1,779,628	495,978	124,491	731	1,446,364	120,854	100,112	817	1,619,081	117,592	13,624	712	1,469,762	101,896	142
Total nontaxable returns	**1,119,085**	**6,521,355**	**4,696,475**	**942,101**	**541,831**	**3,534,042**	**567,825**	**141,629**	**888,109**	**5,239,628**	**867,365**	**526,630**	**935,988**	**5,453,710**	**825,356**	**73,453**
All returns, summary:																
Returns under $5,000	1,257,030	4,649,171	2,731,606	690,510	676,138	2,578,107	404,345	73,284	842,308	3,131,794	585,853	384,323	1,014,317	3,832,715	596,294	72,161
Returns $5,000 under $10,000	5,729,982	44,667,699	13,987,982	4,047,107	4,162,142	32,859,181	3,124,712	775,390	4,061,840	31,806,169	3,319,230	1,713,144	5,267,436	41,188,144	3,731,761	459,690
Returns $10,000 under $15,000	7,657,184	95,535,663	23,239,586	7,815,837	6,430,054	80,388,497	6,893,341	2,114,113	6,322,094	79,332,342	6,867,006	2,886,348	7,426,936	92,726,369	7,605,379	785,552
Returns $15,000 or more	13,233,006	339,690,274	66,576,738	26,820,996	11,460,842	293,202,639	24,756,725	11,176,895	11,884,826	305,951,715	24,767,251	8,852,530	12,813,395	323,988,237	25,579,434	1,487,543

Footnotes are at end of table.

Table 2.4—Returns with Taxes Paid Deduction: Taxes Deducted by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	General sales taxes				Personal property taxes				Other taxes			
	Number of returns	Adjusted gross income	Total taxes deducted	General sales taxes deducted	Number of returns	Adjusted gross income	Total taxes deducted	Personal property taxes deducted	Number of returns	Adjusted gross income	Total taxes deducted	Other taxes deducted[1]
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**27,128,834**	**473,114,778**	**38,499,584**	**7,085,777**	**11,776,543**	**204,126,254**	**16,181,613**	**933,022**	**5,204,568**	**95,533,544**	**8,312,118**	**594,678**
$1 under $1,000	24,461	17,071	14,506	3,701	12,003	8,354	7,694	561	3,559	1,789	4,560	· 285
$1,000 under $2,000	51,061	80,880	26,973	7,388	15,785	24,817	13,793	2,154	4,956	7,921	7,200	212
$2,000 under $3,000	176,979	455,678	102,007	14,901	48,139	122,501	30,310	2,255	24,049	62,735	17,238	2,110
$3,000 under $4,000	365,557	1,301,406	203,604	40,006	151,988	545,396	87,656	7,487	59,422	212,174	36,828	3,799
$4,000 under $5,000	557,699	2,529,935	307,671	59,783	231,870	1,045,773	133,501	10,810	86,351	385,436	48,369	5,291
$5,000 under $6,000	769,844	4,242,404	468,206	94,498	312,201	1,718,973	191,065	14,425	107,130	590,402	66,848	9,259
$6,000 under $7,000	927,418	6,045,683	601,861	130,825	391,994	2,558,383	256,476	22,998	143,368	929,160	99,487	11,090
$7,000 under $8,000	1,127,201	8,450,536	752,770	176,803	449,844	3,374,616	318,633	25,333	200,415	1,495,204	152,907	18,285
$8,000 under $9,000	1,335,772	11,377,022	990,425	228,110	611,750	5,213,630	441,761	35,763	201,146	1,722,184	175,709	14,542
$9,000 under $10,000	1,394,794	13,218,313	1,124,826	259,997	615,888	5,833,606	487,774	37,115	235,571	2,224,429	208,629	19,837
$10,000 under $11,000	1,495,914	15,728,455	1,303,242	292,986	676,515	7,110,889	595,194	42,846	280,292	2,948,326	267,931	24,735
$11,000 under $12,000	1,522,884	17,528,160	1,451,419	321,095	691,036	7,964,790	648,794	46,633	304,487	3,502,240	302,702	27,035
$12,000 under $13,000	1,552,832	19,388,960	1,584,845	343,184	673,409	8,391,737	695,189	45,707	314,090	3,918,650	335,255	28,988
$13,000 under $14,000	1,432,222	19,315,420	1,559,312	339,619	649,126	8,765,944	686,763	42,924	294,010	3,972,864	344,556	27,078
$14,000 under $15,000	1,449,205	21,005,058	1,724,580	368,776	675,103	9,783,957	791,383	47,371	299,997	4,352,727	375,406	30,848
$15,000 under $20,000	6,057,239	104,876,644	8,427,441	1,714,198	2,647,613	45,812,430	3,548,181	207,744	1,257,071	21,716,805	1,814,705	137,490
$20,000 under $25,000	3,166,401	70,188,754	5,544,505	1,052,407	1,333,879	29,581,831	2,256,570	122,566	645,643	14,305,629	1,168,302	80,559
$25,000 under $30,000	1,492,676	40,585,095	3,215,707	551,556	655,404	17,809,341	1,393,673	64,248	312,659	8,516,076	711,449	42,418
$30,000 under $50,000	1,547,432	57,252,509	4,556,009	650,268	654,091	24,006,354	1,836,683	76,633	283,521	10,408,801	887,866	42,953
$50,000 under $100,000	551,899	36,507,183	2,830,336	309,332	226,282	14,973,350	1,112,623	44,637	113,356	7,557,873	671,133	33,045
$100,000 under $200,000	104,870	13,684,367	1,026,446	77,678	42,442	5,518,812	383,421	16,986	25,559	3,372,760	312,398	15,016
$200,000 under $500,000	21,082	5,911,863	441,517	21,593	8,690	2,434,251	169,832	10,416	6,498	1,853,051	168,508	10,701
$500,000 under $1,000,000	2,530	1,689,041	121,752	4,079	1,105	742,946	49,813	3,300	1,016	679,468	59,810	3,519
$1,000,000 or more	862	1,734,341	119,604	2,994	386	783,573	44,831	2,110	394	796,840	74,322	5,583
Taxable returns, total	**26,089,581**	**467,859,991**	**37,609,732**	**6,913,753**	**11,324,261**	**201,435,410**	**15,772,756**	**903,018**	**5,011,301**	**94,315,038**	**8,097,318**	**578,321**
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	—
$1,000 under $2,000	9,246	15,348	1,297	672	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	57,139	147,423	22,635	3,603	8,762	22,887	2,346	300	(*)	(*)	(*)	(*)
$3,000 under $4,000	162,293	585,117	78,615	18,142	65,138	235,173	30,591	2,873	19,225	69,669	7,963	796
$4,000 under $5,000	389,417	1,768,803	192,469	40,348	158,730	711,905	81,225	6,738	67,912	304,052	34,331	4,517
$5,000 under $6,000	614,343	3,397,671	356,297	75,902	236,352	1,306,601	135,353	9,967	78,979	437,032	43,278	7,146
$6,000 under $7,000	808,112	5,277,953	499,408	112,108	338,007	2,211,892	210,386	20,417	110,391	720,159	66,753	8,631
$7,000 under $8,000	1,077,212	8,077,589	703,858	166,816	429,280	3,223,026	298,073	23,666	188,747	1,409,688	141,833	17,491
$8,000 under $9,000	1,290,610	10,997,015	939,269	216,386	591,535	5,043,135	420,495	34,007	191,907	1,644,598	163,513	13,864
$9,000 under $10,000	1,364,264	12,930,260	1,089,921	252,675	601,225	5,696,282	468,069	35,917	231,933	2,190,244	201,355	19,513
$10,000 under $11,000	1,478,617	15,547,997	1,280,546	289,437	666,221	7,003,759	580,254	41,987	276,298	2,906,826	263,058	24,014
$11,000 under $12,000	1,510,147	17,382,245	1,433,258	318,278	685,694	7,903,332	639,742	46,091	301,006	3,462,105	297,894	26,798
$12,000 under $13,000	1,546,746	19,313,428	1,573,333	341,796	670,592	8,356,394	686,913	45,520	311,980	3,892,332	330,055	28,832
$13,000 under $14,000	1,425,631	19,226,934	1,548,039	337,602	645,204	8,713,028	681,339	42,621	293,386	3,964,484	342,434	26,028
$14,000 under $15,000	1,446,527	20,966,269	1,718,829	368,150	673,637	9,762,906	789,027	47,202	298,009	4,323,387	371,847	30,634
$15,000 under $20,000	6,037,560	104,541,801	8,399,002	1,709,123	2,638,668	45,660,228	3,537,189	207,219	1,252,182	21,633,761	1,806,070	135,919
$20,000 under $25,000	3,160,333	70,055,782	5,522,114	1,050,327	1,330,680	29,511,579	2,245,082	122,125	644,766	14,287,203	1,159,465	80,406
$25,000 under $30,000	1,490,770	40,533,311	3,208,531	550,844	654,701	17,790,085	1,391,548	64,169	312,304	8,506,690	709,235	42,269
$30,000 under $50,000	1,541,238	57,024,544	4,535,503	647,871	651,888	23,929,798	1,828,165	75,807	282,855	10,383,234	883,224	42,584
$50,000 under $100,000	549,860	36,371,215	2,810,508	308,077	225,515	14,921,337	1,104,121	43,774	112,755	7,516,800	664,737	32,505
$100,000 under $200,000	104,453	13,627,033	1,018,788	77,248	42,285	5,497,161	379,991	16,898	25,433	3,354,519	308,845	14,668
$200,000 under $500,000	20,959	5,874,626	437,193	21,323	8,645	2,420,983	168,285	10,307	6,459	1,840,704	166,976	10,504
$500,000 under $1,000,000	2,517	1,680,364	121,052	4,053	1,101	740,514	49,714	3,299	1,009	674,676	59,384	3,508
$1,000,000 or more	855	1,716,558	119,206	2,925	383	773,383	44,709	2,110	389	783,440	73,954	5,578
Total nontaxable returns	**1,039,273**	**6,054,784**	**889,831**	**152,020**	**452,282**	**2,690,839**	**408,857**	**30,009**	**193,259**	**1,218,506**	**214,803**	**16,354**
All returns, summary:												
Returns under $5,000	1,175,757	4,384,969	654,760	125,779	459,785	1,746,840	272,954	23,267	178,337	670,056	114,196	11,697
Returns $5,000 under $10,000	5,555,029	43,333,959	3,938,089	890,234	2,381,677	18,699,207	1,695,709	135,635	887,630	6,961,380	703,580	73,013
Returns $10,000 under $15,000	7,453,057	92,966,053	7,623,399	1,665,660	3,365,189	42,017,316	3,417,322	225,481	1,492,876	18,694,807	1,625,850	138,684
Returns $15,000 or more	12,944,991	332,429,797	26,283,317	4,384,104	5,569,892	141,662,888	10,795,628	548,641	2,645,717	69,207,303	5,868,494	371,283

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

[1]Includes unspecified taxes and foreign taxes deducted when a deduction was elected.

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

Table 2.5—Returns With Contributions: Contributions Deduction by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns with contributions deduction	Adjusted gross income	Total itemized deductions	Contributions						
				Total	Cash		Other than cash		Additional deduction due to carryover from prior years	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**26,485,785**	**487,295,876**	**102,446,569**	**13,895,720**	**26,367,295**	**12,398,338**	**3,756,247**	**1,275,720**	**184,725**	**221,659**
$1 under $1,000	24,614	16,937	59,673	13,378	24,489	11,026	880	164	915	2,188
$1,000 under $2,000	48,856	76,695	145,276	14,774	48,854	14,053	7,165	577	2,964	144
$2,000 under $3,000	144,050	375,052	324,300	37,377	143,544	36,090	14,301	944	383	343
$3,000 under $4,000	319,535	1,133,096	702,325	80,931	315,457	77,905	19,165	2,508	3,912	517
$4,000 under $5,000	525,257	2,380,791	1,120,940	149,570	516,579	141,875	42,115	7,297	5,036	399
$5,000 under $6,000	729,834	4,025,530	1,695,005	226,687	725,924	217,757	65,750	8,484	1,099	446
$6,000 under $7,000	896,700	5,843,175	2,059,889	281,096	895,615	271,625	87,405	8,718	991	753
$7,000 under $8,000	1,056,022	7,915,834	2,455,536	314,192	1,044,284	299,351	89,091	12,308	3,523	2,533
$8,000 under $9,000	1,280,370	10,901,212	3,204,209	421,485	1,269,819	396,258	155,985	23,263	7,090	1,964
$9,000 under $10,000	1,323,875	12,544,300	3,530,900	425,519	1,314,563	406,287	166,507	15,980	12,190	3,252
$10,000 under $11,000	1,425,558	14,998,134	3,851,314	443,951	1,416,313	418,796	165,882	19,173	10,159	5,982
$11,000 under $12,000	1,469,296	16,916,372	4,284,366	501,905	1,466,650	477,555	188,487	18,566	10,370	5,784
$12,000 under $13,000	1,514,574	18,910,013	4,608,296	517,069	1,502,304	490,124	210,768	19,934	10,219	7,011
$13,000 under $14,000	1,389,037	18,730,359	4,496,094	557,457	1,377,979	531,708	189,896	22,510	10,849	3,239
$14,000 under $15,000	1,438,745	20,856,636	4,815,835	570,384	1,434,788	536,968	196,780	29,742	16,117	3,674
$15,000 under $20,000	6,024,364	104,336,535	22,120,763	2,561,048	6,010,404	2,432,467	902,510	114,803	40,490	13,778
$20,000 under $25,000	3,153,900	69,907,308	13,468,893	1,682,800	3,147,263	1,590,003	523,987	87,911	17,629	4,886
$25,000 under $30,000	1,488,249	40,466,853	7,422,019	991,011	1,484,297	918,651	278,676	60,968	10,047	11,392
$30,000 under $50,000	1,551,856	57,376,862	10,466,409	1,496,452	1,548,843	1,384,013	292,494	100,541	12,467	11,897
$50,000 under $100,000	551,730	36,498,589	6,582,033	1,175,649	550,386	970,690	120,745	171,156	5,179	33,802
$100,000 under $200,000	104,754	13,674,623	2,675,491	605,969	104,457	410,441	28,683	157,370	1,924	38,157
$200,000 under $500,000	21,166	5,937,853	1,395,980	410,672	21,063	210,941	7,338	162,696	916	37,035
$500,000 under $1,000,000	2,563	1,713,128	442,597	171,740	2,552	70,985	1,174	84,383	176	16,372
$1,000,000 or more	880	1,759,989	518,426	244,604	868	82,769	463	145,724	80	16,111
Taxable returns, total	**25,505,287**	**481,442,095**	**98,308,373**	**13,495,581**	**25,392,948**	**12,038,688**	**3,658,917**	**1,247,978**	**172,961**	**208,915**
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)
$1,000 under $2,000	6,194	9,703	3,412	351	6,194	351	—	—	—	—
$2,000 under $3,000	41,511	110,342	59,321	9,874	41,511	9,458	(*)	(*)	—	—
$3,000 under $4,000	139,103	499,546	237,116	33,116	136,293	32,550	4,887	293	2,612	273
$4,000 under $5,000	368,213	1,670,648	666,254	98,751	359,845	93,140	27,949	5,351	4,540	260
$5,000 under $6,000	572,862	3,170,241	1,125,535	174,309	569,197	167,284	52,236	6,733	866	293
$6,000 under $7,000	782,802	5,109,780	1,667,538	239,075	781,911	231,504	76,809	7,532	446	40
$7,000 under $8,000	1,007,428	7,553,782	2,251,670	298,904	995,988	285,337	85,481	11,113	3,104	2,454
$8,000 under $9,000	1,241,663	10,577,029	2,992,173	398,279	1,231,246	377,598	150,215	20,247	6,411	435
$9,000 under $10,000	1,294,571	12,267,504	3,348,508	411,548	1,288,276	396,186	158,040	12,323	9,171	3,039
$10,000 under $11,000	1,407,798	14,812,932	3,747,396	434,197	1,398,554	409,477	164,462	18,738	10,157	5,981
$11,000 under $12,000	1,456,339	16,767,790	4,202,608	494,701	1,453,693	470,583	187,197	18,342	10,366	5,776
$12,000 under $13,000	1,507,295	18,820,031	4,551,425	513,819	1,495,025	487,303	209,765	19,612	10,070	6,904
$13,000 under $14,000	1,382,288	18,639,811	4,441,963	553,953	1,371,230	528,367	189,087	22,372	10,823	3,213
$14,000 under $15,000	1,434,540	20,795,148	4,775,078	563,014	1,430,583	530,028	195,013	29,481	16,077	3,504
$15,000 under $20,000	6,003,960	103,990,025	21,878,129	2,541,873	5,990,000	2,415,851	900,081	113,375	40,311	12,648
$20,000 under $25,000	3,148,123	69,781,568	13,375,782	1,675,977	3,141,495	1,583,935	523,254	87,609	17,552	4,433
$25,000 under $30,000	1,486,094	40,408,209	7,389,704	988,400	1,482,144	916,257	278,595	60,919	9,937	11,223
$30,000 under $50,000	1,545,529	57,140,689	10,252,443	1,485,031	1,542,417	1,374,205	292,187	99,166	12,420	11,660
$50,000 under $100,000	549,564	36,353,042	6,447,948	1,162,157	548,248	961,742	120,429	167,950	5,073	32,465
$100,000 under $200,000	104,336	13,617,230	2,614,113	598,969	104,048	406,488	28,605	156,434	1,870	36,048
$200,000 under $500,000	21,039	5,899,605	1,351,497	406,159	20,936	208,889	7,293	161,117	900	36,153
$500,000 under $1,000,000	2,550	1,704,529	433,257	169,503	2,539	69,942	1,168	83,558	173	16,002
$1,000,000 or more	873	1,742,206	493,242	243,594	861	82,186	461	145,296	80	16,111
Total nontaxable returns	**980,498**	**5,853,779**	**4,140,194**	**400,138**	**974,349**	**359,654**	**97,330**	**27,742**	**11,764**	**12,743**
All returns, summary:										
Returns under $5,000	1,062,312	3,982,572	2,352,514	296,029	1,048,923	280,949	83,626	11,490	13,210	3,590
Returns $5,000 under $10,000	5,286,801	41,230,050	12,945,539	1,668,978	5,250,205	1,591,278	564,738	68,753	24,893	8,947
Returns $10,000 under $15,000	7,237,210	90,411,515	22,055,905	2,590,767	7,198,034	2,455,151	951,813	109,925	57,714	25,690
Returns $15,000 or more	12,899,462	331,671,740	65,092,611	9,339,944	12,870,133	8,070,959	2,156,070	1,085,553	88,908	183,432

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

Table 2.6—Returns With Medical and Dental Expenses Deduction: Medical and Dental Expenses Deducted by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total													
	Number of returns	Adjusted gross income	Total itemized deductions	Total medical and dental expense deduction	One-half insurance premiums not subject to reduction by 3 percent of adjusted gross income		Medical and dental expenses subject to reduction by 3 percent of adjusted gross income							
							Total		Medicine and drugs					
									Total		Deductible 1 percent of adjusted gross income		Medicine and drugs in excess of 1 percent of adjusted gross income	
					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)
All returns, total	**21,439,287**	**357,001,851**	**81,490,748**	**10,721,948**	**18,884,661**	**2,079,863**	**17,899,779**	**15,544,855**	**12,206,772**	**2,301,751**	**12,206,772**	**1,265,611**	**7,063,371**	**1,036,137**
$1 under $1,000	22,132	14,665	52,496	18,263	18,803	2,156	21,966	16,721	16,766	2,454	16,766	169	15,468	2,285
$1,000 under $2,000	46,963	74,815	151,013	65,773	38,461	4,230	43,055	65,509	33,298	5,134	33,298	914	32,468	4,220
$2,000 under $3,000	153,772	396,632	369,057	131,533	124,611	13,714	148,869	131,834	124,801	16,321	124,801	4,236	111,286	12,085
$3,000 under $4,000	342,119	1,216,443	786,707	318,587	279,089	30,802	319,473	321,702	258,234	50,831	258,234	9,267	236,045	41,565
$4,000 under $5,000	529,955	2,398,897	1,152,532	384,961	431,963	49,981	503,483	402,917	390,170	61,864	390,170	17,137	330,901	44,726
$5,000 under $6,000	702,657	3,868,244	1,684,953	548,617	599,848	66,628	657,404	588,320	507,019	91,775	507,019	27,165	432,669	64,610
$6,000 under $7,000	836,020	5,450,548	1,946,857	489,004	680,457	74,447	780,510	562,134	585,829	104,352	585,829	34,805	463,060	69,547
$7,000 under $8,000	981,917	7,354,145	2,330,495	570,420	821,384	91,552	925,275	682,594	675,579	117,795	675,579	46,484	519,842	71,311
$8,000 under $9,000	1,158,278	9,864,175	2,964,606	661,322	992,979	107,808	1,042,972	803,352	752,331	125,530	752,331	54,859	501,763	70,671
$9,000 under $10,000	1,154,681	10,941,951	3,144,749	620,528	985,624	108,119	1,037,092	791,924	714,927	117,679	714,927	56,710	467,298	60,969
$10,000 under $11,000	1,222,129	12,848,052	3,362,981	563,493	1,055,554	116,316	1,094,227	769,775	787,568	140,018	787,568	68,599	506,307	71,419
$11,000 under $12,000	1,219,782	14,040,247	3,662,883	596,458	1,054,678	117,549	1,084,907	824,217	772,070	135,211	772,070	71,805	451,396	63,407
$12,000 under $13,000	1,219,780	15,225,124	3,770,611	531,351	1,061,189	112,358	1,058,145	777,990	748,412	135,839	748,412	75,166	436,193	60,673
$13,000 under $14,000	1,109,269	14,962,746	3,694,325	520,172	967,480	106,108	952,723	763,544	655,646	124,710	655,646	69,247	385,982	55,462
$14,000 under $15,000	1,124,801	16,314,974	3,842,812	454,907	980,807	107,013	955,393	718,295	653,899	122,911	653,899	74,398	360,241	48,513
$15,000 under $20,000	4,560,895	78,846,323	17,126,154	1,896,424	4,069,639	432,922	3,702,786	3,123,531	2,449,956	481,402	2,449,956	306,031	1,145,458	175,372
$20,000 under $25,000	2,360,877	52,349,514	10,342,603	944,938	2,153,658	237,401	1,777,526	1,689,756	1,104,044	222,379	1,104,044	158,166	411,518	64,212
$25,000 under $30,000	1,094,457	29,762,150	5,603,177	440,947	1,027,853	115,782	759,627	812,675	448,883	102,028	448,883	75,183	140,555	26,845
$30,000 under $50,000	1,144,042	42,193,956	7,861,811	635,702	1,082,517	130,219	764,123	1,117,320	418,164	105,663	418,164	83,629	101,962	22,033
$50,000 under $100,000	372,949	24,540,960	4,475,115	241,922	358,739	45,101	224,767	432,867	94,752	31,853	94,752	26,008	12,293	5,844
$100,000 under $200,000	66,697	8,697,757	1,735,518	65,092	64,589	7,946	37,409	108,168	12,201	4,802	12,201	4,485	602	316
$200,000 under $500,000	13,081	3,663,757	885,744	19,404	12,726	1,489	7,082	33,783	2,010	1,044	2,010	993	58	51
$500,000 under $1,000,000	1,558	1,037,967	272,294	1,761	1,541	171	754	4,578	171	114	171	113	6	1
$1,000,000 or more	476	937,809	271,253	369	472	51	211	1,449	42	42	42	42	(1)	(1)
Taxable returns, total	**20,437,070**	**351,328,638**	**77,354,156**	**8,271,781**	**18,078,160**	**1,987,452**	**16,835,257**	**14,023,395**	**11,469,382**	**2,150,474**	**11,469,382**	**1,226,483**	**6,426,638**	**923,990**
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,986	141
$1,000 under $2,000	4,006	6,558	3,037	1,688	3,607	202	3,998	1,687	3,103	200	3,103	60		
$2,000 under $3,000	35,459	94,439	55,642	17,766	31,055	3,199	34,841	17,402	29,055	2,698	29,055	757	22,195	1,941
$3,000 under $4,000	154,353	554,032	267,738	102,042	135,007	14,034	142,124	103,345	117,664	23,002	117,664	4,401	102,417	18,601
$4,000 under $5,000	358,327	1,624,327	651,057	203,394	299,161	33,717	334,369	214,295	258,036	38,785	258,036	11,112	219,272	27,673
$5,000 under $6,000	542,216	2,997,420	1,079,704	295,907	474,696	52,609	501,375	324,030	381,856	60,985	381,856	19,693	325,165	41,292
$6,000 under $7,000	728,937	4,760,730	1,572,620	386,316	600,701	65,529	677,407	448,945	518,590	90,158	518,590	30,851	409,743	59,307
$7,000 under $8,000	930,479	6,971,266	2,104,171	503,372	781,286	86,582	875,257	608,540	638,322	110,594	638,322	43,931	489,294	66,663
$8,000 under $9,000	1,120,848	9,547,999	2,729,781	562,970	963,987	104,195	1,006,422	699,432	727,853	119,491	727,853	52,917	480,158	66,574
$9,000 under $10,000	1,128,082	10,691,836	2,958,490	596,672	962,803	105,039	1,011,326	763,965	694,894	113,448	694,894	55,124	454,962	58,324
$10,000 under $11,000	1,207,327	12,693,584	3,280,978	548,952	1,043,267	114,689	1,079,701	752,326	779,195	138,478	779,195	67,807	499,688	70,671
$11,000 under $12,000	1,207,822	13,903,493	3,582,579	565,534	1,043,731	116,205	1,073,990	790,827	762,696	132,752	762,696	70,897	444,707	61,854
$12,000 under $13,000	1,213,669	15,149,274	3,719,370	527,021	1,056,947	111,925	1,052,457	772,101	774,004	134,511	744,004	74,646	432,402	59,866
$13,000 under $14,000	1,103,095	14,879,745	3,645,942	513,375	961,714	105,293	946,867	755,228	651,181	123,533	651,181	68,735	382,627	54,798
$14,000 under $15,000	1,120,799	16,256,499	3,801,693	450,655	977,328	106,505	951,475	712,849	650,652	122,148	650,652	74,055	358,800	48,093
$15,000 under $20,000	4,541,017	78,509,737	16,878,071	1,753,624	4,052,898	430,921	3,683,198	2,972,961	2,438,190	473,712	2,438,190	304,151	1,137,552	169,562
$20,000 under $25,000	2,355,721	52,236,332	10,260,930	897,444	2,149,587	236,934	1,772,519	1,639,480	1,102,056	221,930	1,102,056	157,847	410,318	64,082
$25,000 under $30,000	1,092,614	29,712,039	5,573,400	438,833	1,026,088	115,585	758,100	809,710	448,298	101,881	448,298	75,073	140,333	26,808
$30,000 under $50,000	1,139,119	42,012,286	7,705,003	583,498	1,077,727	129,709	760,725	1,062,682	415,193	104,615	415,193	82,989	101,133	21,626
$50,000 under $100,000	371,714	24,458,635	4,397,186	237,538	357,571	44,961	223,848	427,444	94,230	31,599	94,230	25,853	12,221	5,746
$100,000 under $200,000	66,426	8,660,923	1,694,895	64,082	64,336	7,916	37,244	106,909	12,107	4,766	12,107	4,450	601	316
$200,000 under $500,000	13,008	3,642,240	860,569	18,953	12,658	1,482	7,044	33,196	1,998	1,030	1,998	979	58	51
$500,000 under $1,000,000	1,551	1,033,383	267,537	1,760	1,534	170	752	4,577	171	114	171	113	6	1
$1,000,000 or more	473	929,857	263,649	369	469	51	210	1,448	42	42	42	42	(1)	(1)
Total nontaxable returns	**1,002,217**	**5,675,218**	**4,136,591**	**1,450,163**	**806,501**	**92,414**	**964,522**	**1,521,461**	**737,380**	**151,275**	**737,380**	**39,130**	**636,733**	**112,147**
All returns, summary:														
Returns under $5,000	1,094,941	4,101,452	2,511,806	919,116	892,927	100,884	1,036,846	938,684	823,269	136,604	823,269	31,723	726,168	104,880
Returns $5,000 under $10,000	4,833,553	37,479,064	12,071,661	2,889,891	4,080,292	448,555	4,443,253	3,428,323	3,235,685	557,131	3,235,685	220,023	2,384,632	337,109
Returns $10,000 under $15,000	5,895,761	73,391,143	18,333,612	2,666,380	5,119,708	559,344	5,145,395	3,853,821	3,617,595	658,689	3,617,595	359,215	2,140,119	299,474
Returns $15,000 or more	9,615,032	242,030,193	48,573,669	4,246,560	8,771,734	971,084	7,274,285	7,324,127	4,530,223	949,326	4,530,223	654,652	1,812,452	294,674

Footnotes at end of table.

Table 2.6—Returns With Medical and Dental Expenses Deduction: Medical and Dental Expenses Deducted 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—continued											
	Medical and dental expenses subject to reduction by 3 percent of adjusted gross income—continued						All other medical and dental expenses		Deductible 3 percent of adjusted gross income		Medical and dental expenses in excess of 3 percent of adjusted gross income	
	Balance of insurance premiums		Doctor's and dentist's fees		Hospital fees							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total	15,025,778	2,883,008	15,694,494	7,416,842	6,938,677	1,838,276	11,078,584	2,570,697	17,899,779	6,903,152	13,477,204	8,642,079
$1 under $1,000	18,383	4,135	21,098	8,595	6,601	675	9,251	1,032	21,966	615	21,738	16,106
$1,000 under $2,000	34,303	6,600	39,881	18,459	18,630	30,589	22,915	5,641	43,055	3,967	42,186	61,542
$2,000 under $3,000	116,525	19,133	129,205	51,932	55,261	12,347	81,626	36,337	148,869	14,016	137,019	117,818
$3,000 under $4,000	250,401	45,568	288,654	96,830	116,896	25,111	188,247	112,629	319,473	33,918	306,655	287,784
$4,000 under $5,000	402,041	78,190	453,639	151,716	206,838	41,546	299,759	86,739	503,483	67,937	484,292	334,980
$5,000 under $6,000	548,971	110,245	600,726	214,483	273,744	122,662	380,734	76,320	657,404	106,330	616,871	481,989
$6,000 under $7,000	611,534	118,211	709,650	245,619	266,033	59,992	471,253	68,765	780,510	147,577	710,366	414,557
$7,000 under $8,000	756,161	138,303	852,008	280,714	384,828	94,306	560,911	97,959	925,275	203,822	845,372	478,868
$8,000 under $9,000	868,141	163,785	946,171	326,223	412,930	104,879	609,581	137,794	1,042,972	249,858	880,847	553,514
$9,000 under $10,000	853,792	169,210	941,743	358,599	422,979	104,521	611,857	98,625	1,037,092	279,515	914,317	512,408
$10,000 under $11,000	912,847	165,569	969,925	365,433	397,711	75,233	687,852	92,121	1,094,227	322,598	889,853	447,177
$11,000 under $12,000	897,256	174,216	984,935	380,296	463,018	103,886	668,437	102,413	1,084,907	345,308	877,897	478,909
$12,000 under $13,000	880,750	151,342	931,449	381,894	443,864	84,945	689,446	99,137	1,058,145	359,002	826,027	418,993
$13,000 under $14,000	789,123	139,178	839,272	387,460	397,256	88,613	619,424	92,831	952,723	349,487	723,332	414,063
$14,000 under $15,000	799,450	143,205	839,821	371,109	381,753	65,454	644,335	90,014	955,393	370,469	709,166	347,893
$15,000 under $20,000	3,132,074	563,983	3,234,724	1,655,435	1,422,404	269,919	2,397,124	458,823	3,702,786	1,660,078	2,516,383	1,463,502
$20,000 under $25,000	1,537,952	300,976	1,511,864	895,738	638,332	126,297	1,132,454	302,534	1,777,526	982,252	1,101,318	707,537
$25,000 under $30,000	677,462	144,602	628,142	443,449	279,119	58,352	462,972	139,427	759,627	487,511	426,491	325,164
$30,000 under $50,000	689,732	173,455	607,040	537,478	266,778	102,883	427,468	281,471	764,123	611,838	370740	505,483
$50,000 under $100,000	206,613	61,553	143,600	195,492	72,519	46,476	97,963	123,501	224,767	236,046	67,908	196,821
$100,000 under $200,000	34,724	9,773	17,659	39,156	9,419	14,517	12,529	44,406	37,409	51,022	7,159	57,146
$200,000 under $500,000	6,615	1,581	2,965	9,391	1,586	4,527	2,191	18,234	7,082	15,867	1,163	17,916
$500,000 under $1,000,000	728	159	261	994	141	373	205	3,052	754	2,988	91	1,591
$1,000,000 or more	200	36	62	347	37	173	50	892	211	1,131	13	318
Taxable returns, total	14,287,188	2,695,604	14,825,129	6,981,758	6,519,957	1,392,477	10,483,788	2,029,567	16,935,257	6,739,332	12,556,287	7,284,336
$1 under $2,000	3,477	194	3,017	1,330	(*)	(*)	—	—	(*)	(*)	(*)	(*)
$2,000 under $3,000	30,144	4,830	31,047	7,606	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000	122,597	17,548	133,119	42,238	11,495	1,388	17,640	1,637	34,841	2,835	33,858	14,567
$4,000 under $5,000	272,175	46,302	302,000	94,147	49,453	7,331	80,371	17,627	142,124	15,337	140,703	88,008
$5,000 under $6,000	428,231	83,414	457,721	134,515	132,412	19,221	189,804	26,953	334,369	44,619	319,179	169,677
$6,000 under $7,000	535,979	99,657	616,794	195,735	193,344	37,088	286,780	27,722	501,375	80,732	461,548	243,298
$7,000 under $8,000	717,777	128,475	805,336	255,206	221,773	42,577	404,915	51,669	677,407	128,157	611,278	320,788
$8,000 under $9,000	840,029	157,364	913,576	310,328	363,107	83,952	529,488	74,243	875,257	191,842	798,740	416,791
$9,000 under $10,000	831,806	162,867	916,817	345,076	396,548	99,614	582,952	65,552	1,006,422	240,677	844,492	458,775
$10,000 under $11,000	900,836	161,829	956,208	355,609	412,928	101,712	593,172	95,986	1,011,326	272,332	891,693	491,632
$11,000 under $12,000	887,352	164,148	974,462	374,373	390,650	73,064	679,478	91,154	1,079,701	318,063	875,834	434,263
$12,000 under $13,000	876,931	150,665	926,700	379,205	455,813	98,043	661,496	92,408	1,073,990	341,497	867,370	449,329
$13,000 under $14,000	783,716	137,525	833,657	384,628	442,271	84,114	685,021	98,251	1,052,457	357,010	820,891	415,096
$14,000 under $15,000	796,055	142,020	836,046	367,953	393,873	86,610	614,840	91,666	946,867	347,151	717,600	408,082
$15,000 under $20,000	3,115,707	548,846	3,216,449	1,624,004	380,471	65,213	641,239	89,570	951,475	368,766	705,248	344,150
$20,000 under $25,000	1,533,993	300,059	1,507,555	890,662	1,413,324	244,731	2,386,506	385,818	3,683,198	1,650,305	2,497,698	1,322,704
$25,000 under $30,000	676,018	144,113	627,126	442,884	635,189	125,466	1,128,915	259,211	1,772,519	979,002	1,096,560	660,510
$30,000 under $50,000	686,474	172,907	603,764	533,013	278,496	58,023	462,246	137,883	758,100	486,461	425,610	323,249
$50,000 under $100,000	205,806	61,332	142,905	194,146	265,620	99,652	425,589	235,484	760,725	608,894	368,836	453,789
$100,000 under $200,000	34,578	9,742	17,562	38,512	72,048	45,302	97,555	120,917	223,848	234,866	67,604	192,578
$200,000 under $500,000	6,582	1,572	2,945	9,247	9,376	14,342	12,471	43,996	37,244	50,742	7,109	56,167
$500,000 under $1,000,000	726	159	261	994	1,574	4,481	2,175	17,845	7,044	15,724	1,151	17,472
$1,000,000 or more	199	36	62	347	141	373	205	3,052	752	2,987	91	1,591
Total nontaxable returns	738,590	187,400	869,365	435,086	37	173	50	892	210	1,131	13	318
All returns, summary:					418,720	245,797	594,796	541,130	964,522	163,819	920,917	1,357,750
Returns under $5,000	821,653	153,626	932,477	327,531	404,226	110,268	601,798	242,379	1,036,846	120,453	991,890	818,231
Returns $5,000 under $10,000	3,638,599	699,753	4,050,298	1,425,638	1,760,514	486,361	2,634,336	479,463	4,443,253	987,102	3,967,773	2,441,336
Returns $10,000 under $15,000	4,279,426	773,510	4,565,402	1,886,192	2,083,602	418,130	3,309,494	476,516	5,145,395	1,746,863	4,026,275	2,107,036
Returns $15,000 or more	6,286,100	1,256,118	6,146,317	3,777,479	2,690,335	623,516	4,532,956	1,372,340	7,274,285	4,048,733	4,491,266	3,275,476

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

'Included in the above adjusted gross income class.

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

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

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

Size of adjusted gross income	Total				Home mortgage				Investment interest[1]				All other			
	Number of returns	Adjusted gross income	Total itemized deductions	Interest deducted	Number of returns	Adjusted gross income	Total interest deducted	Home mortgage interest deducted	Number of returns	Adjusted gross income	Total interest deducted	Investment interest deducted	Number of returns	Adjusted gross income	Total interest deducted	All other interest deducted
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**24,794,823**	**431,495,393**	**96,417,721**	**31,941,721**	**19,401,226**	**341,748,055**	**27,966,274**	**19,150,836**	**3,509**	**580,692**	**226,457**	**188,759**	**21,972,214**	**381,465,448**	**29,371,806**	**12,602,126**
$1 under $1,000	16,042	9,351	53,788	20,679	10,818	5,666	16,603	12,501	—	—	—	—	11,797	6,721	18,166	8,178
$1,000 under $2,000	30,816	48,374	132,043	36,474	21,725	33,393	32,349	18,333	—	—	—	—	24,041	39,350	32,862	18,141
$2,000 under $3,000	116,395	300,403	289,249	112,033	78,131	202,471	71,727	49,083	(*)	—	—	—	76,150	199,019	88,788	62,950
$3,000 under $4,000	254,528	902,448	581,490	198,687	161,815	570,615	168,999	113,781	—	(*)	(*)	(*)	203,070	720,296	172,925	84,870
$4,000 under $5,000	405,016	1,830,118	898,652	304,050	259,318	1,172,245	252,715	192,612	(*)	(*)	(*)	(*)	317,021	1,436,543	239,501	111,376
$5,000 under $6,000	606,754	3,347,974	1,413,127	465,977	342,522	1,890,586	383,814	268,066	(*)	(*)	(*)	(*)	516,887	2,853,386	393,290	197,893
$6,000 under $7,000	774,154	5,053,042	1,811,053	578,736	475,110	3,099,625	467,329	353,976	—	—	—	—	643,836	4,198,956	486,086	224,760
$7,000 under $8,000	965,811	7,229,435	2,256,305	747,908	609,853	4,580,393	637,759	476,913	(*)	(*)	(*)	(*)	857,769	6,418,344	669,507	270,938
$8,000 under $9,000	1,184,625	10,092,588	2,998,145	1,017,262	777,298	6,632,539	848,214	593,677	—	—	—	—	1,083,355	9,229,582	939,236	423,585
$9,000 under $10,000	1,256,450	11,910,605	3,354,183	1,141,973	918,011	8,712,678	997,451	714,497	—	—	—	—	1,104,808	10,465,669	1,036,876	427,476
$10,000 under $11,000	1,383,095	14,548,478	3,758,900	1,325,845	1,022,519	10,769,979	1,146,676	816,859	—	—	—	—	1,251,724	13,172,149	1,224,880	508,986
$11,000 under $12,000	1,431,652	16,485,117	4,193,697	1,472,625	1,121,756	12,920,740	1,321,279	948,353	—	—	—	—	1,280,332	14,745,561	1,337,548	524,272
$12,000 under $13,000	1,493,849	18,653,994	4,539,431	1,612,859	1,200,061	14,988,142	1,456,353	1,027,752	(*)	(*)	(*)	(*)	1,364,795	17,043,196	1,507,469	585,096
$13,000 under $14,000	1,393,385	18,792,053	4,530,597	1,577,711	1,127,845	15,218,270	1,432,880	1,009,584	(*)	(*)	(*)	(*)	1,270,963	17,138,623	1,484,194	568,060
$14,000 under $15,000	1,423,903	20,640,571	4,769,997	1,655,068	1,204,276	17,451,462	1,522,164	1,095,546	(*)	(*)	(*)	(*)	1,282,642	18,589,592	1,530,770	559,304
$15,000 under $20,000	5,818,097	100,705,110	21,457,315	7,317,830	4,950,334	85,741,154	6,802,575	4,848,332	257	5,784	629	339	5,232,566	90,528,737	6,807,586	2,469,159
$20,000 under $25,000	2,986,356	66,119,686	12,916,253	4,334,586	2,523,456	55,828,598	3,990,683	2,826,051			913	901	2,652,009	58,715,685	4,008,837	1,507,634
$25,000 under $30,000	1,356,173	36,853,391	6,895,224	2,196,701	1,135,260	30,865,200	2,003,421	1,419,035			324	110	1,180,723	32,073,836	2,019,081	777,557
$30,000 under $50,000	1,338,208	49,368,632	9,468,437	2,848,819	1,070,335	39,285,253	2,461,401	1,589,766	219	8,505	4,260	3,442	1,138,917	41,973,088	2,618,160	1,255,610
$50,000 under $100,000	456,254	30,153,593	5,746,876	1,728,504	329,692	21,615,236	1,273,425	623,962	1,099	81,656	45,259	36,311	388,292	25,664,315	1,611,130	1,068,232
$100,000 under $200,000	83,703	10,928,354	2,309,171	690,910	51,646	6,686,251	422,896	120,942	1,048	148,654	57,930	47,162	73,106	9,540,599	645,092	522,806
$200,000 under $500,000	16,793	4,722,309	1,207,753	365,197	8,247	2,264,509	171,363	25,226	565	169,261	65,373	55,869	14,953	4,208,201	332,912	284,103
$500,000 under $1,000,000	2,048	1,369,053	382,072	100,445	893	595,831	44,893	3,998	102	68,615	23,768	20,945	1,820	1,218,220	88,793	75,503
$1,000,000 or more	716	1,430,714	453,963	90,842	305	617,219	39,305	1,991	46	95,830	27,172	23,214	638	1,285,780	77,917	65,637
Taxable returns, total	**23,951,133**	**426,329,764**	**92,672,267**	**30,460,908**	**18,754,298**	**337,827,080**	**26,802,752**	**18,450,620**	**3,101**	**533,061**	**179,797**	**150,831**	**21,295,692**	**377,135,108**	**28,050,838**	**11,859,457**
$1 under $1,000	(*)	(*)	(*)	(*)	197	341	522	146	—	—	—	—	(*)	(*)	(*)	(*)
$1,000 under $2,000	686	1,139	1,409	614					—	—	—	—	557	914	564	485
$2,000 under $3,000	33,436	88,194	48,229	12,729	16,353	43,773	9,263	7,756	—	—	—	—	26,929	71,451	9,950	4,972
$3,000 under $4,000	105,755	377,745	187,689	57,441	59,605	210,799	44,866	30,474	(*)	(*)	(*)	(*)	89,049	317,665	51,840	26,931
$4,000 under $5,000	267,261	1,211,023	486,389	141,133	153,622	698,072	106,079	88,094	(*)	(*)	(*)	(*)	208,791	948,659	107,971	52,977
$5,000 under $6,000	470,350	2,604,129	945,593	272,856	238,571	1,323,745	205,163	162,303	(*)	(*)	(*)	(*)	402,491	2,229,839	227,306	110,535
$6,000 under $7,000	675,193	4,413,926	1,463,682	434,609	389,828	2,547,265	334,639	258,663	—	—	—	—	563,231	3,679,358	358,533	175,947
$7,000 under $8,000	916,986	6,865,691	2,052,447	661,509	567,658	4,265,482	558,651	421,122	(*)	(*)	(*)	(*)	812,478	6,081,091	587,474	240,331
$8,000 under $9,000	1,141,485	9,731,149	2,771,376	935,796	741,257	6,330,385	781,497	547,737	—	—	—	—	1,043,278	8,893,976	861,306	388,058
$9,000 under $10,000	1,227,531	11,638,425	3,156,150	1,079,391	894,537	8,491,087	941,931	676,857	—	—	—	—	1,078,853	10,221,275	977,414	402,534
$10,000 under $11,000	1,366,222	14,372,640	3,658,304	1,283,039	1,008,157	10,620,149	1,111,367	796,046	—	—	—	—	1,237,077	13,019,387	1,184,424	486,993
$11,000 under $12,000	1,421,081	16,363,819	4,123,407	1,449,431	1,114,036	12,832,439	1,298,852	936,247	—	—	—	—	1,269,874	14,625,569	1,314,429	513,184
$12,000 under $13,000	1,487,577	18,576,468	4,495,650	1,591,650	1,195,237	14,928,481	1,442,309	1,019,404	—	—	—	—	1,360,292	16,987,099	1,488,477	572,246
$13,000 under $14,000	1,387,596	18,714,268	4,475,618	1,558,110	1,123,035	15,153,581	1,415,728	1,001,224	—	—	—	—	1,265,427	17,064,271	1,464,825	556,887
$14,000 under $15,000	1,419,654	20,578,453	4,723,215	1,635,326	1,200,650	17,398,321	1,507,637	1,088,738	(*)	(*)	(*)	(*)	1,278,447	18,528,249	1,511,283	546,370
$15,000 under $20,000	5,805,971	100,500,901	21,314,027	7,278,418	4,941,242	85,586,993	6,775,619	4,831,614	(*)	(*)	(*)	(*)	5,222,065	90,354,165	6,770,512	2,446,563
$20,000 under $25,000	2,981,169	66,007,148	12,824,500	4,301,075	2,519,545	55,744,386	3,973,366	2,816,012	(*)	(*)	(*)	(*)	2,647,819	58,624,922	3,976,339	1,484,180
$25,000 under $30,000	1,354,221	36,800,189	6,862,915	2,185,610	1,134,020	30,830,978	1,997,292	1,416,228	(*)	(*)	(*)	(*)	1,178,983	32,026,528	2,008,417	769,304
$30,000 under $50,000	1,332,022	49,141,541	9,257,134	2,773,073	1,067,384	39,182,215	2,429,557	1,581,966	193	7,500	3,145	2,339	1,133,516	41,774,126	2,542,944	1,188,768
$50,000 under $100,000	454,235	30,017,306	5,617,096	1,648,872	328,557	21,540,849	1,233,636	619,048	830	62,616	25,635	21,974	386,519	25,545,339	1,538,884	1,007,850
$100,000 under $200,000	83,289	10,871,116	2,246,749	655,911	51,422	6,654,560	405,376	120,118	991	139,408	49,515	40,397	72,730	9,489,601	614,270	495,396
$200,000 under $500,000	16,661	4,682,565	1,161,601	337,327	8,200	2,250,551	163,079	24,926	535	159,628	56,244	47,997	14,838	4,173,813	309,938	264,405
$500,000 under $1,000,000	2,033	1,358,992	370,114	92,188	885	590,916	41,768	3,956	100	67,139	22,209	19,668	1,806	1,208,804	81,119	68,564
$1,000,000 or more	709	1,412,931	428,778	74,693	300	601,712	24,555	1,941	44	89,014	20,791	16,865	632	1,269,001	62,507	55,886
Total nontaxable returns	**843,690**	**5,165,631**	**3,745,458**	**1,480,812**	**646,928**	**3,920,978**	**1,183,524**	**700,217**	**408**	**47,632**	**46,660**	**37,927**	**676,522**	**4,330,345**	**1,320,768**	**742,671**
All returns, summary:																
Returns under $5,000	822,797	3,090,694	1,955,223	671,923	531,807	1,984,390	542,394	386,310	(*)	(*)	(*)	(*)	632,079	2,401,930	552,242	285,514
Returns $5,000 under $10,000	4,787,794	37,633,645	11,832,812	3,951,856	3,122,794	24,915,822	3,334,568	2,407,130	(*)	(*)	(*)	(*)	4,206,655	33,165,937	3,524,994	1,544,653
Returns $10,000 under $15,000	7,125,884	89,120,213	21,792,622	7,644,108	5,676,457	71,348,593	6,879,350	4,898,094	(*)	(*)	(*)	(*)	6,450,456	80,689,122	7,084,861	2,745,719
Returns $15,000 or more	12,058,348	301,650,842	60,837,065	19,673,835	10,070,168	243,499,251	17,209,962	11,459,303	3,336	578,307	225,628	188,292	10,683,024	265,208,462	18,209,508	8,026,240

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

[1] Maximum allowable deduction plus carryover from 1972 to 1973, both from Form 4952.

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

Table 2.8—Returns With Investment Interest Expenses: Investment Interest by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total investment interest expense				Maximum allowable 1973 deduction		Carryover from 1972 to 1973		1973 investment interest deduction[1]		Carryover from 1973 to 1974		Carryover from 1972 to 1974	
	Number of returns	Adjusted gross income	Total itemized deductions	Total investment interest expense	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)
Total	3,509	580,112	343,858	218,770	3,509	188,362	80	395	3,509	188,759	1,193	30,409	93	1,734
Under $15,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$15,000 under $30,000	257	5,784	3,083	3,032	257	1,350	—	—	257	1,350	(*)	(*)	—	—
$30,000 under $50,000	219	8,505	6,427	4,293	219	3,442	—	—	219	3,442	(*)	(*)	—	—
$50,000 under $100,000	1,099	81,656	58,260	42,570	1,099	36,211	80	180	1,099	36,311	471	6,359	(*)	(*)
$100,000 under $200,000	1,048	148,654	81,019	56,787	1,048	47,081			1,048	47,162	316	9,707	52	1191
$200,000 under $500,000	565	169,261	99,373	61,342	565	55,850	(*)	(*)	565	55,869	138	5,492	(2)	(2)
$500,000 under $1,000,000	101	68,036	39,762	23,382	101	20,748	4	197	101	20,909	22	2,634	—	—
$1,000,000 or more	46	95,830	54,484	26,801	46	23,214	—	—	46	23,214	12	3,587		

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Maximum allowable 1973 deduction plus carryover from 1972 to 1973.
[2]Included in the above adjusted gross income class.
NOTE: Detail may not add to total because of rounding.

Table 2.9—Returns With Total Miscellaneous Deductions: Total Miscellaneous Deductions 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				Net casualty or theft loss			
	Number of returns	Adjusted gross income	Total itemized deductions	Total miscellaneous deductions	Number of returns	Adjusted gross income	Total miscellaneous deductions	Net casualty or theft loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**23,356,679**	**405,338,339**	**90,285,320**	**10,940,361**	**1,898,509**	**35,334,390**	**2,118,300**	**1,184,64**
$1 under $1,000	13,997	9,491	30,588	2,945	(*)	(*)	(*)	(*)
$1,000 under $2,000	32,961	50,775	115,455	14,847	1,164	1,810	1,383	1,22
$2,000 under $3,000	105,822	281,194	266,280	27,113	14,091	37,062	12,629	8,37
$3,000 under $4,000	258,479	924,434	585,324	67,177	26,361	94,699	15,274	10,57
$4,000 under $5,000	429,819	1,945,232	893,266	129,372	22,854	105,090	22,805	21,99
$5,000 under $6,000	614,213	3,394,224	1,374,738	192,933	56,893	312,053	63,616	41,27
$6,000 under $7,000	764,964	4,979,626	1,751,820	246,286	48,283	317,910	45,810	34,92
$7,000 under $8,000	947,458	7,108,131	2,174,963	289,597	71,368	537,497	53,523	27,55
$8,000 under $9,000	1,177,662	10,028,990	2,949,936	384,775	95,393	810,658	99,775	48,98
$9,000 under $10,000	1,204,533	11,410,823	3,181,107	444,221	99,172	943,649	141,952	107,38
$10,000 under $11,000	1,342,657	14,118,083	3,603,386	470,778	110,929	1,166,443	107,931	67,96
$11,000 under $12,000	1,345,509	15,492,865	3,905,080	503,083	100,120	1,149,039	86,094	43,21
$12,000 under $13,000	1,377,267	17,194,003	4,188,313	533,594	98,537	1,231,723	119,971	68,45
$13,000 under $14,000	1,261,149	17,005,614	4,084,544	513,045	98,166	1,330,972	111,123	77,76
$14,000 under $15,000	1,323,440	19,187,507	4,443,908	543,529	99,134	1,437,460	82,954	43,67
$15,000 under $20,000	5,370,771	92,980,967	19,834,990	2,392,417	426,448	7,379,582	384,308	207,64
$20,000 under $25,000	2,754,776	61,027,614	11,832,079	1,201,592	223,342	4,959,775	194,389	96,83
$25,000 under $30,000	1,269,213	34,507,924	6,405,907	681,996	122,767	3,342,112	110,670	54,26
$30,000 under $50,000	1,217,616	44,931,589	8,517,894	1,023,624	124,531	4,537,952	223,391	120,16
$50,000 under $100,000	435,486	28,849,472	5,525,766	685,606	45,476	3,039,136	116,866	56,69
$100,000 under $200,000	87,150	11,403,163	2,382,339	311,028	10,418	1,358,487	57,554	23,34
$200,000 under $500,000	18,511	5,216,201	1,303,324	169,838	2,462	695,895	34,914	10,9
$500,000 under $1,000,000	2,386	1,597,416	428,638	50,000	339	224,517	9,736	2,8
$1,000,000 or more	840	1,691,001	505,675	60,965	141	320,806	21,922	7,9
Taxable returns, total	**22,609,726**	**400,738,511**	**86,811,818**	**10,326,600**	**1,809,113**	**34,704,259**	**1,818,699**	**926,4**
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
$1,000 under $2,000	3,572	5,845	2,853	73	—	—	—	-
$2,000 under $3,000	32,206	86,597	48,761	5,324	(*)	(*)	(*)	(*)
$3,000 under $4,000	121,402	438,097	211,736	29,086	12,979	47,549	5,685	2,9
$4,000 under $5,000	305,486	1,381,900	551,186	87,375	17,694	82,143	13,022	12,5
$5,000 under $6,000	493,103	2,733,115	951,647	130,836	37,319	205,906	24,412	16,4
$6,000 under $7,000	682,366	4,449,455	1,463,087	214,340	37,933	250,528	30,911	22,9
$7,000 under $8,000	908,102	6,815,340	2,012,964	265,954	67,943	511,675	45,560	20,4
$8,000 under $9,000	1,139,055	9,704,444	2,721,099	354,994	87,339	743,129	83,173	40,3
$9,000 under $10,000	1,181,900	11,197,252	3,018,037	374,474	92,393	878,280	77,878	46,1
$10,000 under $11,000	1,329,233	13,978,201	3,520,676	452,531	109,657	1,153,116	99,923	60,0
$11,000 under $12,000	1,337,328	15,398,943	3,848,154	496,433	99,014	1,136,331	84,144	41,4
$12,000 under $13,000	1,372,410	17,133,735	4,141,966	516,355	96,228	1,202,990	105,532	54,6
$13,000 under $14,000	1,256,364	16,941,152	4,041,743	495,832	96,923	1,314,136	97,249	64,2
$14,000 under $15,000	1,320,213	19,140,142	4,405,787	535,339	98,636	1,430,374	76,797	37,8
$15,000 under $20,000	5,354,937	92,716,052	19,573,401	2,321,611	424,715	7,351,887	369,917	194,6
$20,000 under $25,000	2,749,900	60,920,023	11,731,673	1,187,069	223,142	4,955,413	193,108	96,2
$25,000 under $30,000	1,267,708	34,467,171	6,376,651	671,443	122,295	3,329,659	104,666	48,5
$30,000 under $50,000	1,211,775	44,716,817	8,306,392	964,007	123,338	4,496,273	174,897	73,1
$50,000 under $100,000	433,588	28,722,052	5,398,626	664,550	45,244	3,023,707	112,413	53,4
$100,000 under $200,000	86,772	11,350,721	2,325,800	296,997	10,371	1,351,548	56,365	22,8
$200,000 under $500,000	18,388	5,179,191	1,260,095	159,341	2,446	691,338	32,233	9,7
$500,000 under $1,000,000	2,372	1,588,204	417,597	49,246	338	223,944	9,705	2,8
$1,000,000 or more	834	1,674,357	481,626	53,340	139	316,955	17,831	3,8
Total nontaxable returns	**746,853**	**4,598,829**	**3,473,504**	**613,759**	**89,396**	**630,129**	**302,599**	**258,1**
All returns, summary:								
Returns under $5,000	841,078	3,211,126	1,890,913	241,454	64,590	238,725	52,801	42,7
Returns $5,000 under $10,000	4,708,830	36,921,794	11,432,564	1,557,812	371,109	2,921,767	404,676	260,
Returns $10,000 under $15,000	6,650,022	82,998,071	20,225,231	2,564,029	506,886	6,315,636	508,074	301,0
Returns $15,000 or more	11,156,749	282,205,347	56,736,612	6,577,066	955,924	25,858,261	1,153,750	580,6

Footnotes are at end of table.

Table 2.9—Returns With Total Miscellaneous Deductions: Total Miscellaneous Deductions by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Alimony paid				Union dues			
	Number of returns	Adjusted gross income	Total miscellaneous deductions	Alimony paid	Number of returns	Adjusted gross income	Total miscellaneous deductions	Union dues
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**369,303**	**8,821,754**	**1,057,853**	**868,294**	**9,126,079**	**140,637,394**	**4,122,038**	**1,157,593**
$1 under $1,000								
$1,000 under $2,000	2,319	5,685	5,065	4,279	3,930	3,488	375	288
$2,000 under $3,000					13,165	35,864	6,557	954
$3,000 under $4,000	2,650	9,631	1,769	1,711	74,857	264,168	18,221	6,321
$4,000 under $5,000	7,414	32,865	13,484	13,272	95,390	433,043	26,965	6,982
$5,000 under $6,000	9,784	53,994	20,174	6,550	147,267	813,705	62,249	14,612
$6,000 under $7,000	9,993	68,107	14,038	10,456	188,639	1,231,645	55,675	14,986
$7,000 under $8,000	19,309	141,913	23,986	21,647	327,200	2,463,067	113,950	30,171
$8,000 under $9,000	9,056	76,324	11,598	8,938	362,683	3,090,021	135,345	36,510
$9,000 under $10,000	12,190	115,077	11,485	10,176	428,068	4,065,827	148,588	43,304
$10,000 under $11,000	15,147	159,245	18,824	14,746	579,379	6,092,277	227,971	59,053
$11,000 under $12,000	15,926	182,868	24,746	17,698	626,603	7,215,815	244,444	68,320
$12,000 under $13,000	20,646	257,904	27,793	19,890	658,358	8,219,926	267,498	76,099
$13,000 under $14,000	13,626	184,095	14,249	11,892	585,432	7,893,679	247,197	65,897
$14,000 under $15,000	12,579	182,645	18,124	13,788	671,547	9,731,472	291,045	77,867
$15,000 under $20,000	67,601	1,171,447	125,357	107,592	2,592,829	44,790,811	1,212,533	358,261
$20,000 under $25,000	47,394	1,056,743	117,028	103,525	1,168,765	25,762,308	587,551	185,172
$25,000 under $30,000	28,571	774,908	81,093	67,893	399,440	10,810,108	257,089	74,142
$30,000 under $50,000	46,660	1,673,633	219,922	185,533	184,618	6,504,135	179,615	34,292
$50,000 under $100,000	22,235	1,472,496	184,033	162,294	16,654	1,021,515	30,368	4,101
$100,000 under $200,000	4,876	635,970	72,155	56,528	1,107	142,343	6,765	225
$200,000 under $500,000	1,096	310,295	31,525	22,070	124	34,233	1,067	29
$500,000 under $1,000,000	164	107,238	9,686	5,131	20	13,507	915	6
$1,000,000 or more	67	148,671	11,719	2,685	4	4,437	55	1
Taxable returns, total	**354,178**	**8,707,741**	**1,001,323**	**830,291**	**8,971,253**	**139,753,420**	**4,019,834**	**1,143,559**
$1 under $1,000	(*)	(*)	(*)	(*)	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—
$2,000 under $3,000					(*)	(*)	(*)	(*)
$3,000 under $4,000	3,800	16,017	3,114	2,883	38,730	138,513	7,126	3,259
$4,000 under $5,000					72,187	328,276	21,489	5,375
$5,000 under $6,000	6,922	38,115	3,964	3,050	123,014	681,726	34,983	11,527
$6,000 under $7,000	9,425	64,412	12,674	9,119	166,981	1,090,876	52,008	13,278
$7,000 under $8,000	18,968	139,262	23,062	20,926	317,705	2,392,759	111,085	29,329
$8,000 under $9,000	8,473	71,439	8,924	6,830	352,535	3,004,875	123,916	35,612
$9,000 under $10,000	11,814	111,428	10,089	8,781	426,325	4,049,101	147,666	43,139
$10,000 under $11,000	14,849	156,054	18,355	14,277	572,164	6,017,595	217,049	58,053
$11,000 under $12,000	15,736	180,671	24,144	17,097	624,751	7,194,461	244,071	68,166
$12,000 under $13,000	20,644	257,880	27,783	19,880	657,652	8,211,038	264,118	75,984
$13,000 under $14,000	13,610	183,878	14,123	11,768	583,927	7,873,514	246,322	65,765
$14,000 under $15,000	12,517	181,751	17,643	13,339	671,080	9,724,796	285,329	77,832
$15,000 under $20,000	67,214	1,164,979	123,347	106,396	2,590,578	44,755,128	1,201,037	358,102
$20,000 under $25,000	47,000	1,047,784	113,183	99,874	1,168,546	25,757,572	587,343	185,152
$25,000 under $30,000	28,461	771,881	80,486	67,338	399,396	10,808,943	257,012	74,136
$30,000 under $50,000	46,488	1,667,489	216,793	183,657	184,520	6,500,432	179,591	34,283
$50,000 under $100,000	22,129	1,465,739	182,615	161,122	16,645	1,020,762	30,180	4,098
$100,000 under $200,000	4,814	627,633	69,255	54,734	1,106	142,224	6,762	225
$200,000 under $500,000	1,082	306,424	30,451	21,401	124	34,233	1,067	29
$500,000 under $1,000,000	164	107,238	9,686	5,131	20	13,507	915	6
$1,000,000 or more	66	147,666	11,596	2,652	4	4,437	55	1
Total nontaxable returns	**15,125**	**114,013**	**56,527**	**38,001**	**154,826**	**883,974**	**102,198**	**14,034**
All returns, summary:								
Returns under $5,000	12,383	48,181	20,318	19,262	187,342	736,562	52,117	14,545
Returns $5,000 under $10,000	60,332	455,415	81,281	57,766	1,453,857	11,664,264	515,808	139,582
Returns $10,000 under $15,000	77,924	966,757	103,735	78,015	3,121,319	39,153,169	1,278,154	347,236
Returns $15,000 or more	218,664	7,351,402	852,517	713,251	4,363,561	89,083,398	2,275,957	656,230

Footnotes are at end of table.

Table 2.9—Returns With Total Miscellaneous Deductions: Total Miscellaneous Deductions 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	Expenses for child and dependent care				Political contributions			
	Number of returns	Adjusted gross income	Total miscellaneous deductions	Expenses for child and dependent care	Number of returns	Adjusted gross income	Total miscellaneous deductions	Political contributions
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	1,825,901	23,628,155	1,821,148	1,291,558	845,828	22,389,987	525,011	39,181
$1 under $1,000							—	—
$1,000 under $2,000	1,212	2,500	1,138	1,089	3,559	6,305	642	429
$2,000 under $3,000	7,188	26,480	6,315	6,144	4,336	14,700	1,068	441
$3,000 under $4,000	43,900	197,049	32,901	28,748	6,369	29,417	3,405	248
$4,000 under $5,000	70,099	381,921	73,189	60,198	9,689	54,063	1,567	370
$5,000 under $6,000	73,730	479,645	78,717	69,353	9,160	58,386	1,520	156
$6,000 under $7,000	72,614	542,727	60,616	51,981	13,715	103,124	3,838	438
$7,000 under $8,000	117,309	1,002,642	111,653	86,941	15,553	132,262	12,447	439
$8,000 under $9,000	119,479	1,129,955	96,095	65,089	11,122	106,207	5,855	80
$9,000 under $10,000	136,762	1,438,015	130,177	91,715	19,174	202,427	7,735	1,14
$10,000 under $11,000	133,026	1,532,059	134,624	91,959	12,352	142,560	3,937	78
$11,000 under $12,000	147,251	1,844,208	145,544	99,177	23,190	289,765	20,620	1,18
$12,000 under $13,000	138,492	1,867,387	131,379	86,324	28,022	380,106	18,996	1,92
$13,000 under $14,000	159,519	2,305,827	160,631	117,564	28,932	419,665	10,946	1,37
$14,000 under $15,000	515,619	8,858,924	559,484	378,442	119,768	2,103,434	51,535	6,07
$15,000 under $20,000	78,307	1,677,326	80,779	47,899	79,668	1,775,406	36,112	4,92
$20,000 under $25,000	8,519	225,081	12,579	6,659	64,736	1,773,586	26,893	4,04
$25,000 under $30,000	2,387	79,237	3,605	1,947	89,829	3,346,977	44,158	6,02
$30,000 under $50,000	433	27,393	1,088	273	74,690	5,138,903	96,009	5,63
$50,000 under $100,000	50	5,897	523	53	24,276	3,216,121	77,412	1,98
$100,000 under $200,000	5	1,882	121	3	6,455	1,834,508	54,693	56
$200,000 under $500,000	(*)	(*)	(*)	(*)	902	605,413	18,306	8
$500,000 under $1,000,000	—	—	—	—	329	656,632	27,317	3
$1,000,000 or more								
Taxable returns, total	1,770,814	23,270,986	1,755,168	1,243,735	827,323	22,224,457	507,343	37,70
$1 under $1,000	—	—	—	—	(*) —	(*) —	—	—
$1,000 under $2,000	—	—	—	—				
$2,000 under $3,000	—	—	—	—	(*)	(*)	(*)	
$3,000 under $4,000	(*)	(*)	(*)	(*)	4,696	21,485	2,715	1
$4,000 under $5,000	33,178	149,068	26,877	23,971	7,240	40,794	450	2
$5,000 under $6,000	56,109	307,327	52,426	46,035	5,876	37,572	1,292	1
$6,000 under $7,000	70,814	461,141	75,389	66,547	12,984	97,688	3,774	3
$7,000 under $8,000	68,000	509,244	55,080	47,038	15,546	132,204	12,447	4
$8,000 under $9,000	113,620	971,903	106,904	82,837	10,966	104,692	5,827	7
$9,000 under $10,000	115,720	1,094,197	87,930	62,886	18,852	199,055	7,636	1,1
$10,000 under $11,000	133,682	1,406,346	125,280	87,720	12,284	141,777	3,926	7
$11,000 under $12,000	131,427	1,513,437	132,334	89,743	23,163	289,433	20,098	1,1
$12,000 under $13,000	146,546	1,835,201	144,898	98,890	28,016	380,024	18,995	1,9
$13,000 under $14,000	137,063	1,848,350	130,143	85,389	28,556	414,301	10,189	1,3
$14,000 under $15,000	159,295	2,302,611	160,081	117,321	119,555	2,099,641	51,182	6,0
$15,000 under $20,000	515,437	8,855,935	559,029	378,389	79,657	1,775,165	36,102	4,9
$20,000 under $25,000	78,307	1,677,326	80,779	47,899	64,629	1,770,581	26,854	4,0
$25,000 under $30,000	8,479	224,024	12,523	6,630	89,045	3,321,311	43,039	5,9
$30,000 under $50,000	2,372	78,704	3,597	1,939	74,422	5,119,829	92,804	5,
$50,000 under $100,000	433	27,393	1,088	273	24,184	3,202,585	75,306	1
$100,000 under $200,000	50	5,897	523	53	6,423	1,824,634	53,812	
$200,000 under $500,000	5	1,882	121	3	898	602,139	17,953	
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	326	649,538	22,936	
$1,000,000 or more	—	—	—	—				
Total nontaxable returns	55,087	355,187	65,978	47,818	18,503	165,511	17,667	1,
All returns, summary:								
Returns under $5,000	52,300	226,029	40,354	35,981	14,264	50,423	5,115	1
Returns $5,000 under $10,000	453,231	3,536,890	420,269	333,562	59,239	454,043	25,227	2
Returns $10,000 under $15,000	715,050	8,987,496	702,355	486,738	111,670	1,434,523	62,235	6
Returns $15,000 or more	605,320	10,875,739	658,170	435,275	460,653	20,450,979	432,434	29

Footnotes are at end of table.

Table 2.9—Returns With Total Miscellaneous Deductions: Total Miscellaneous Deductions by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Other miscellaneous deductions			
	Number of returns	Adjusted gross income	Total miscellaneous deductions	Other miscellaneous deductions
	(25)	(26)	(27)	(28)
All returns, total	**21,616,654**	**377,232,319**	**10,054,617**	**6,399,172**
$1 under $1,000	10,531	6,782	2,198	1,538
$1,000 under $2,000	31,786	48,933	13,603	12,987
$2,000 under $3,000	91,892	243,163	16,134	13,138
$3,000 under $4,000	233,047	832,898	56,875	41,985
$4,000 under $5,000	386,947	1,756,429	95,687	58,132
$5,000 under $6,000	548,293	3,033,395	153,898	69,931
$6,000 under $7,000	699,017	4,548,246	207,413	116,412
$7,000 under $8,000	867,740	6,505,504	258,179	157,804
$8,000 under $9,000	1,083,882	9,231,461	349,126	202,965
$9,000 under $10,000	1,090,944	10,329,340	398,075	217,466
$10,000 under $11,000	1,234,263	12,978,689	422,715	236,158
$11,000 under $12,000	1,240,893	14,292,843	459,495	281,110
$12,000 under $13,000	1,278,300	15,958,837	500,760	268,789
$13,000 under $14,000	1,185,136	15,982,179	471,038	269,244
$14,000 under $15,000	1,225,538	17,770,045	504,301	289,261
$15,000 under $20,000	4,963,324	85,942,265	2,239,153	1,334,399
$20,000 under $25,000	2,593,844	57,488,284	1,131,963	763,238
$25,000 under $30,000	1,200,063	32,634,721	653,226	474,995
$30,000 under $50,000	1,145,099	42,240,094	926,445	675,656
$50,000 under $100,000	404,963	26,814,185	624,377	456,611
$100,000 under $200,000	80,824	10,585,684	295,381	228,895
$200,000 under $500,000	17,262	4,870,430	164,500	136,192
$500,000 under $1,000,000	2,265	1,516,149	49,388	41,923
$1,000,000 or more	801	1,621,763	60,687	50,343
Taxable returns, total	**20,950,950**	**373,081,883**	**9,589,279**	**6,144,742**
$1 under $1,000	4,280	6,548	87	87
$1,000 under $2,000	31,958	85,995	5,059	4,077
$2,000 under $3,000	115,076	415,721	27,507	22,134
$3,000 under $4,000	275,324	1,248,324	69,185	43,086
$4,000 under $5,000	437,020	2,425,426	102,039	53,454
$5,000 under $6,000	622,284	4,055,839	178,568	102,310
$6,000 under $7,000	833,477	6,250,355	239,959	147,847
$7,000 under $8,000	1,046,758	8,919,449	320,935	188,962
$8,000 under $9,000	1,069,853	10,130,395	338,603	212,686
$9,000 under $10,000	1,222,417	12,855,183	408,879	231,254
$10,000 under $11,000	1,235,046	14,225,860	456,626	279,230
$11,000 under $12,000	1,273,443	15,898,569	483,522	265,758
$12,000 under $13,000	1,181,316	15,930,892	466,646	266,701
$13,000 under $14,000	1,222,542	17,726,019	496,179	287,645
$14,000 under $15,000	4,948,230	85,689,802	2,169,135	1,278,044
$15,000 under $20,000	2,589,311	57,388,448	1,120,432	752,949
$20,000 under $25,000	1,198,718	32,598,500	642,775	470,737
$25,000 under $30,000	1,140,131	42,056,950	902,654	665,039
$30,000 under $50,000	403,108	26,689,463	603,421	440,030
$50,000 under $100,000	80,469	10,537,336	281,352	217,196
$100,000 under $200,000	17,143	4,834,753	154,021	127,570
$200,000 under $500,000	2,251	1,506,937	48,634	41,173
$500,000 under $1,000,000	795	1,605,119	53,061	46,773
$1,000,000 or more				
Total nontaxable returns	**665,704**	**4,150,435**	**485,337**	**254,429**
All returns, summary:				
Returns under $5,000	754,203	2,888,205	184,496	127,780
Returns $5,000 under $10,000	4,289,876	33,647,946	1,366,692	764,578
Returns $10,000 under $15,000	6,164,130	76,982,592	2,358,309	1,344,560
Returns $15,000 or more	10,408,445	263,713,575	6,145,120	4,162,252

(*)Estimate is not shown separately because of the small number of sample returns on which it was based.
'Included in the above adjusted gross income class.
NOTE: Detail may not add to total because of rounding.

Table 2.10—Total Interest and Investment Interest, 1970 Law and 1973 Law

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

Size of adjusted gross income	1970				1973									
	Deduction for interest		Excess investment interest tax preference		Deduction for interest		Total investment interest expense		Maximum allowable 1973 deduction		1973 investment interest carryover to 1974		Carryover from 1972 to 1973	
	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total	**29,205,679**	**23,929,477**	**8,725**[1]	**168,479**[1]	**24,794,823**	**31,941,721**	**3,509**	**218,770**	**3,509**	**188,362**	**1,193**	**30,409**	**90**	**395**
Under $25,000	26,600,429	20,644,083	3,049	45,396	21,540,928	23,920,303	350	2,612	350	1,706	133	906	—	—
$25,000 under $50,000	2,277,357	1,589,381			2,694,381	5,045,520	299	5,276	299	3,552	101	1,724	—	—
$50,000 under $100,000	269,714	947,792	3,154	47,421	456,254	1,728,504	1,099	42,570	1,099	36,211	471	6,359	56	99
$100,000 or more	58,179	748,221	2,522	75,662	103,260	1,247,394	1,760	168,312	1,760	146,893	488	21,420	34	296

[1]Excludes 1884 "no adjusted gross income" returns with $27,800,000 of excess investment interest tax preference.
NOTE: Detail may not add to total because of rounding.

Table 2.11—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for age 65 or over: Number of returns	Exemptions for age 65 or over: Number of exemptions	Exemptions for age 65 or over: Adjusted gross income (less deficit)	Exemptions for age 65 or over: Income tax after credits	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	80,892,587	209,752,829	124,548,428	7,118,819	9,187,471	[1]67,188,491	9,722,301	9,762,792
No adjusted gross income	443,603	1,154,540	697,308	71,401	89,272	—390,498	—	1,949
$1 under $1,000	5,513,548	6,691,414	5,850,688	233,095	275,634	142,440	—	—
$1,000 under $2,000	6,064,252	8,382,169	6,737,951	502,722	619,605	782,742	112	195
$2,000 under $3,000	5,252,794	8,814,155	6,309,022	811,079	981,492	2,045,349	2,186	2,191
$3,000 under $4,000	4,878,360	9,337,179	6,127,665	855,062	1,071,600	3,000,180	38,614	38,619
$4,000 under $5,000	4,885,061	10,008,258	6,464,324	728,196	934,530	3,273,828	91,368	91,368
$5,000 under $6,000	4,785,426	10,877,974	6,619,783	617,314	820,253	3,385,485	140,448	140,448
$6,000 under $7,000	4,056,036	9,957,223	5,869,065	467,798	631,169	3,049,494	169,633	169,633
$7,000 under $8,000	4,152,000	10,503,059	6,285,388	393,211	524,712	2,945,911	203,770	203,770
$8,000 under $9,000	3,916,628	10,534,499	6,086,637	328,874	432,304	2,791,946	223,891	224,024
$9,000 under $10,000	3,671,642	10,569,348	6,030,981	274,956	361,227	2,601,077	237,014	237,040
$10,000 under $11,000	3,504,122	10,487,381	5,965,435	230,511	286,791	2,424,007	246,689	246,757
$11,000 under $12,000	3,344,198	10,672,656	5,897,669	184,557	244,273	2,124,228	215,702	215,714
$12,000 under $13,000	3,303,328	10,710,643	5,942,461	159,400	217,405	1,992,440	213,138	213,138
$13,000 under $14,000	2,961,149	9,810,584	5,407,331	164,851	207,209	2,207,760	253,755	253,792
$14,000 under $15,000	2,691,312	9,264,826	5,056,717	106,849	141,858	1,554,459	182,331	182,331
$15,000 under $20,000	9,091,001	32,034,258	17,373,190	372,917	494,776	6,396,683	839,573	839,682
$20,000 under $25,000	3,943,993	14,266,720	7,660,816	197,143	266,537	4,422,409	667,515	667,707
$25,000 under $30,000	1,741,991	6,278,337	3,373,035	115,824	157,581	3,143,439	536,210	536,296
$30,000 under $50,000	1,759,837	6,560,222	3,388,555	181,121	261,925	6,807,636	1,342,030	1,342,766
$50,000 under $100,000	596,663	2,326,650	1,146,464	89,829	130,263	6,011,436	1,653,193	1,657,787
$100,000 under $200,000	110,176	419,566	210,412	24,188	35,516	3,217,704	1,118,223	1,125,174
$200,000 under $500,000	21,929	78,845	41,089	6,591	9,619	1,892,483	762,330	771,408
$500,000 under $1,000,000	2,635	9,199	4,822	968	1,406	647,862	282,172	288,792
$1,000,000 or more	903	3,124	1,620	362	514	717,991	302,404	312,211
All returns, summary:								
Returns under $5,000	27,037,618	44,387,715	32,186,958	3,201,555	3,972,133	8,854,042	132,280	134,322
Returns $5,000 under $10,000	20,581,732	52,442,103	30,891,854	2,082,153	2,769,665	14,773,914	974,756	974,916
Returns $10,000 under $15,000	15,804,109	50,946,090	28,269,613	846,168	1,097,536	10,302,893	1,111,615	1,111,732
Returns $15,000 or more	17,269,128	61,976,921	33,200,003	988,943	1,358,137	33,257,643	7,503,652	7,541,824

Size of adjusted gross income	Exemptions for blindness: Number of returns	Number of exemptions	Adjusted gross income (less deficit)	Income tax after credits	Total income tax	Exemptions for taxpayers' dependents: Number of returns	Number of exemptions	Adjusted gross income (less deficit)	Income tax after credits	Total income tax
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	152,140	181,960	[1]1,488,881	162,193	162,545	34,916,481	75,945,870	[1]474,459,109	59,147,884	59,253,694
No adjusted gross income	(*)	(*)	(*)	—	—	158,302	367,105	—2,066,715	—	9,889
$1 under $1,000	4,212	4,212	3,107	—	—	292,003	560,880	160,835	—	21
$1,000 under $2,000	5,334	5,334	9,205	—	—	551,363	1,019,279	838,366	1	181
$2,000 under $3,000	12,308	12,309	31,033	2	2	806,982	1,511,332	2,058,375	2,968	3,180
$3,000 under $4,000	18,220	20,693	66,218	314	314	1,069,135	2,117,221	3,743,159	31,982	32,239
$4,000 under $5,000	6,521	6,521	29,342	436	436	1,346,107	2,602,883	6,048,592	146,410	146,547
$5,000 under $6,000	22,774	22,885	125,006	2,624	2,624	1,657,055	3,415,053	9,107,768	342,657	342,911
$6,000 under $7,000	3,032	5,602	18,623	200	200	1,557,766	3,451,387	10,116,932	472,513	472,735
$7,000 under $8,000	11,278	11,278	86,499	4,158	4,158	1,752,215	3,681,681	13,128,043	796,876	797,495
$8,000 under $9,000	11,512	14,015	98,686	2,829	2,829	1,806,465	4,001,543	15,361,245	1,051,992	1,053,974
$9,000 under $10,000	8,630	8,809	83,404	8,494	8,494	1,882,803	4,168,331	17,869,467	1,346,981	1,347,146
$10,000 under $11,000	10,517	10,660	110,489	9,484	9,484	1,893,317	4,224,495	19,906,747	1,631,195	1,631,349
$11,000 under $12,000	(*)	(*)	(*)	(*)	(*)	1,983,247	4,528,428	22,793,640	1,962,579	1,962,641
$12,000 under $13,000	6,157	6,157	76,811	7,320	7,320	2,066,099	4,544,620	25,818,100	2,422,011	2,422,127
$13,000 under $14,000	5,556	5,556	76,610	6,192	6,192	1,842,651	4,193,083	24,835,827	2,424,386	2,424,502
$14,000 under $15,000						1,752,316	4,063,656	25,378,263	2,577,846	2,578,056
$15,000 under $20,000	9,699	10,504	165,908	19,577	19,577	6,075,554	14,155,788	104,495,174	11,939,413	11,940,596
$20,000 under $25,000	5,522	5,522	125,762	19,044	19,044	2,694,679	6,333,845	59,645,258	7,936,774	7,937,951
$25,000 under $30,000	4,904	4,904	132,725	24,424	24,424	1,170,886	2,742,817	31,800,006	4,748,744	4,750,058
$30,000 under $50,000	1,251	1,251	48,118	5,961	5,961	1,178,502	2,908,491	43,547,252	7,777,866	7,783,051
$50,000 under $100,000	1,242	1,322	85,689	22,824	22,926	401,312	1,048,601	26,454,879	6,732,127	6,745,410
$100,000 under $200,000	278	288	35,185	10,747	10,916	66,743	173,350	8,635,376	2,861,097	2,880,435
$200,000 under $500,000	82	82	24,451	9,446	9,488	11,370	28,055	3,154,440	1,225,793	1,248,705
$500,000 under $1,000,000	12	12	7,602	3,379	3,418	1,212	2,959	809,510	354,506	365,056
$1,000,000 or more	3	3	5,885	2,061	2,061	397	987	818,567	360,887	377,439
All returns, summary:										
Returns under $5,000	47,405	49,924	135,141	752	752	4,223,892	8,178,700	10,782,613	181,361	192,056
Returns $5,000 under $10,000	57,226	62,589	412,218	18,304	18,304	8,656,304	18,717,995	65,583,454	4,011,019	4,014,261
Returns $10,000 under $15,000	24,516	24,659	290,298	25,674	25,674	9,537,630	21,554,282	118,732,577	11,018,017	11,018,674
Returns $15,000 or more	22,993	23,888	631,325	117,463	117,814	11,600,655	27,394,893	279,360,461	43,937,205	44,028,702

Footnotes at end of table.

Table 2.11—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 other than age or blindness								
	Number of returns	Number of exemptions	Adjusted gross income (less deficit)	Salaries and wages (gross)		Business net income less loss[1]		Sales of property net gain less loss[2]	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Total	80,692,587	200,394,298	[1]827,148,338	72,810,504	687,179,075	11,419,080	58,625,578	9,052,548	17,049,108
No adjusted gross income	443,603	1,064,413	—3,504,924	162,588	845,402	343,665	—3,978,159	139,549	404,406
$1 under $1,000	5,513,548	6,411,568	3,041,493	5,094,345	2,943,342	284,425	—142,784	103,432	63,448
$1,000 under $2,000	6,064,252	7,757,230	9,034,156	5,474,771	7,995,684	414,436	142,139	215,405	137,697
$2,000 under $3,000	5,252,794	7,820,354	13,011,458	4,406,857	10,556,554	511,495	450,678	320,537	141,596
$3,000 under $4,000	4,878,360	8,244,886	17,074,365	4,063,340	13,613,391	480,774	685,653	317,225	147,890
$4,000 under $5,000	4,885,061	9,067,207	21,934,622	4,198,464	18,280,761	472,271	689,853	308,372	228,804
$5,000 under $6,000	4,785,426	10,034,836	26,230,912	4,226,848	22,254,145	532,379	1,002,699	326,907	269,083
$6,000 under $7,000	4,656,036	9,320,452	26,343,014	3,605,747	22,243,189	525,190	1,317,717	288,960	220,720
$7,000 under $8,000	4,152,000	9,967,069	31,073,303	3,765,834	27,002,472	555,432	1,485,917	348,311	328,449
$8,000 under $9,000	3,916,628	10,088,180	33,257,463	3,613,646	29,436,164	504,264	1,372,269	311,314	293,152
$9,000 under $10,000	3,671,642	10,199,312	34,842,589	3,405,246	31,001,693	482,993	1,377,935	312,396	209,351
$10,000 under $11,000	3,504,122	10,189,930	36,814,469	3,296,423	33,295,449	503,950	1,332,778	360,360	301,666
$11,000 under $12,000	3,344,198	10,426,097	38,436,089	3,139,555	34,786,761	493,847	1,566,448	327,666	321,867
$12,000 under $13,000	3,303,328	10,487,081	41,273,112	3,128,918	37,727,667	444,627	1,571,772	338,045	295,792
$13,000 under $14,000	2,961,149	9,600,414	39,908,544	2,772,508	35,761,091	439,848	1,660,075	363,405	361,559
$14,000 under $15,000	2,691,312	9,120,373	38,986,038	2,583,493	35,933,900	388,087	1,472,964	325,517	268,444
$15,000 under $20,000	9,091,001	31,528,978	156,290,370	8,639,793	141,428,434	1,467,981	7,270,329	1,375,895	1,270,170
$20,000 under $25,000	3,943,993	13,994,661	87,336,804	3,672,440	75,650,753	812,189	5,921,326	924,316	1,123,401
$25,000 under $30,000	1,741,991	6,115,852	47,342,145	1,562,150	37,942,889	469,123	4,879,626	610,735	972,764
$30,000 under $50,000	1,759,837	6,297,046	64,962,649	1,442,154	41,680,917	798,291	13,100,025	906,442	2,414,151
$50,000 under $100,000	596,663	2,195,065	39,382,429	453,109	19,312,918	393,123	10,948,560	413,578	2,464,369
$100,000 under $200,000	110,176	383,762	14,362,899	83,216	5,543,401	81,086	3,357,990	91,169	1,817,841
$200,000 under $500,000	21,929	69,144	6,145,723	16,452	1,571,495	16,821	916,721	19,663	1,467,534
$500,000 under $1,000,000	2,635	7,781	1,760,483	1,955	240,212	2,041	118,764	2,475	687,415
$1,000,000 or more	903	2,607	1,808,133	652	130,391	722	104,283	866	837,537
All returns, summary:									
Returns under $5,000	27,037,618	40,365,658	60,591,170	23,400,365	54,235,134	2,507,066	—2,152,621	1,404,520	1,123,842
Returns $5,000 under $10,000	20,581,732	49,609,849	151,747,280	18,617,321	131,937,665	2,600,258	6,556,536	1,587,888	1,320,753
Returns $10,000 under $15,000	15,804,109	49,823,895	195,418,252	14,920,897	177,504,869	2,270,359	7,604,037	1,714,993	1,549,329
Returns $15,000 or more	17,269,128	60,594,896	419,391,635	15,871,921	323,501,410	4,041,377	46,617,624	4,345,139	13,055,182

Size of adjusted gross income	Exemptions other than age or blindness—continued				Number of exemptions other than age or blindness					
	All other income less loss[3]		Income tax after credits	Total income tax	One					
					Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Business net income less loss[1]	
	Number of returns	Amount					Number of returns	Amount	Number of returns	Amount
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Total	45,310,811	64,294,578	167,901,438	188,083,776	31,025,532	[1]149,454,904	27,883,121	121,637,385	1,854,454	4,025,481
No adjusted gross income	281,477	—776,573	—	15,724	169,500	—501,244	55,037	116,099	97,841	—452,367
$1 under $1,000	1,114,858	177,487	1,021	1,046	5,008,064	2,762,223	4,760,832	2,609,958	128,332	1,833
$1,000 under $2,000	1,970,261	758,636	13,052	13,314	5,075,868	7,515,984	4,726,140	6,823,893	188,069	119,460
$2,000 under $3,000	2,051,480	1,862,630	211,228	211,497	3,787,378	9,311,613	3,298,713	7,847,533	188,182	205,577
$3,000 under $4,000	2,014,041	2,627,431	667,199	667,479	3,068,953	10,727,524	2,627,333	8,819,135	154,383	258,256
$4,000 under $5,000	1,994,049	2,735,205	1,265,824	1,266,039	2,723,205	12,222,436	2,416,818	10,549,656	99,152	196,549
$5,000 under $6,000	2,104,695	2,704,985	1,820,914	1,821,265	2,269,691	12,423,039	2,040,236	10,804,738	108,953	221,243
$6,000 under $7,000	1,920,312	2,561,389	2,095,960	2,096,245	1,750,916	11,358,505	1,599,506	9,983,423	107,655	288,659
$7,000 under $8,000	2,068,177	2,256,465	2,779,756	2,780,460	1,550,314	11,599,166	1,419,678	10,308,914	85,014	234,301
$8,000 under $9,000	2,166,887	2,155,877	3,180,741	3,182,858	1,300,342	11,028,016	1,193,199	9,703,737	66,955	226,229
$9,000 under $10,000	2,047,027	2,253,610	3,449,325	3,449,516	982,874	9,322,435	886,508	8,063,910	48,410	129,858
$10,000 under $11,000	2,197,626	1,884,576	3,793,877	3,794,100	768,703	8,064,289	708,142	7,079,315	52,936	137,612
$11,000 under $12,000	2,155,996	1,761,012	4,006,095	4,006,430	585,549	6,731,014	525,563	5,827,404	46,371	171,148
$12,000 under $13,000	2,233,897	1,677,881	4,487,953	4,488,194	449,437	5,610,025	406,771	4,829,029	34,146	131,963
$13,000 under $14,000	2,121,087	2,125,819	4,464,437	4,464,732	362,989	4,885,644	298,673	3,783,178	35,721	135,386
$14,000 under $15,000	2,042,278	1,310,729	4,482,225	4,482,442	230,630	3,337,839	209,233	2,806,356	20,573	100,864
$15,000 under $20,000	7,310,046	6,321,436	19,657,452	19,658,989	570,013	9,661,370	471,888	7,109,280	76,079	395,727
$20,000 under $25,000	3,477,780	4,641,324	12,467,595	12,469,068	156,835	3,448,077	111,200	2,020,762	36,134	233,596
$25,000 under $30,000	1,619,446	3,546,866	7,544,353	7,546,473	77,715	2,114,373	39,211	732,790	25,344	291,581
$30,000 under $50,000	1,699,128	7,767,556	12,252,701	12,259,977	92,558	3,432,515	49,048	1,121,225	33,594	529,131
$50,000 under $100,000	585,593	6,656,583	10,344,623	10,367,467	34,027	2,235,840	15,431	496,626	15,716	313,047
$100,000 under $200,000	109,284	3,643,666	4,889,959	4,922,394	7,296	964,151	2,901	131,602	3,542	99,212
$200,000 under $500,000	21,853	2,189,973	2,439,462	2,479,842	2,176	626,963	859	49,375	1,077	36,954
$500,000 under $1,000,000	2,631	714,093	779,187	800,588	345	228,410	137	12,273	183	3,785
$1,000,000 or more	902	735,922	806,497	837,637	154	344,697	64	7,174	92	15,877
All returns, summary:										
Returns under $5,000	9,426,166	7,384,816	2,158,324	2,175,099	19,832,968	42,038,537	17,884,873	36,766,275	855,959	329,308
Returns $5,000 under $10,000	10,307,098	11,932,326	13,326,698	13,330,344	7,854,137	55,731,161	7,139,127	48,864,722	416,987	1,100,291
Returns $10,000 under $15,000	10,750,884	8,760,018	21,234,586	21,235,898	2,397,308	28,628,811	2,148,382	24,325,282	189,747	676,973
Returns $15,000 or more	14,826,663	36,217,419	71,181,829	71,342,435	941,119	23,056,396	690,739	11,681,106	191,761	1,918,910

Footnotes at end of table.

Table 2.11—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	Number of exemptions other than age or blindness—continued							
	One—continued						Two	
	Sales of property net gain less loss[2]		All other income less loss[3]		Income tax after credits	Total income tax	Number of returns	Adjusted gross income (less deficit)
	Number of returns	Amount	Number of returns	Amount				
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Total	1,986,707	2,723,311	12,977,548	21,068,728	18,279,201	18,298,887	18,709,768	[1]225,634,569
No adjusted gross income	40,917	—1,718	107,977	—163,258		1,326	129,825	—993,266
$1 under $1,000	67,160	5,032	928,901	145,400	1,021	1,024	315,584	176,263
$1,000 under $2,000	138,919	62,281	1,578,549	510,350	13,030	13,030	623,161	952,086
$2,000 under $3,000	178,335	73,113	1,409,271	1,185,391	206,760	206,760	894,058	2,243,256
$3,000 under $4,000	156,555	48,360	1,231,919	1,601,774	603,189	603,189	1,000,171	3,512,988
$4,000 under $5,000	139,789	84,820	1,113,328	1,391,411	1,006,307	1,006,355	1,150,187	5,157,636
$5,000 under $6,000	122,420	88,080	1,051,420	1,308,977	1,247,505	1,247,602	1,187,455	6,507,546
$6,000 under $7,000	101,767	36,164	831,386	1,050,259	1,309,473	1,309,516	1,000,492	6,511,080
$7,000 under $8,000	115,674	79,792	815,266	976,160	1,460,585	1,460,585	1,091,919	8,162,629
$8,000 under $9,000	91,283	96,704	731,069	1,001,345	1,495,043	1,495,043	1,045,118	8,870,398
$9,000 under $10,000	88,369	19,698	611,036	1,108,968	1,323,474	1,323,474	994,426	9,436,850
$10,000 under $11,000	91,792	82,194	508,481	765,168	1,197,261	1,197,261	992,156	10,417,756
$11,000 under $12,000	75,636	75,872	401,846	656,590	1,022,281	1,022,418	881,529	10,127,312
$12,000 under $13,000	62,011	85,607	323,985	563,426	888,464	888,475	905,111	11,307,455
$13,000 under $14,000	95,931	111,814	290,090	855,266	777,145	777,219	836,763	11,283,716
$14,000 under $15,000	53,468	52,382	190,980	378,236	562,465	562,465	753,480	10,927,332
$15,000 under $20,000	160,522	194,170	498,139	1,962,193	1,693,797	1,693,797	2,550,390	43,912,738
$20,000 under $25,000	70,151	190,957	145,985	1,002,761	658,275	658,405	1,128,547	25,039,248
$25,000 under $30,000	44,800	149,632	73,596	940,369	442,381	442,460	511,867	13,928,822
$30,000 under $50,000	56,773	347,669	90,657	1,434,490	824,455	824,766	503,621	18,527,235
$50,000 under $100,000	26,046	326,858	33,755	1,099,309	675,466	678,420	166,374	11,021,575
$100,000 under $200,000	6,033	180,751	7,253	552,587	356,047	359,510	37,360	4,925,702
$200,000 under $500,000	1,902	146,456	2,162	394,178	258,935	262,215	8,671	2,449,075
$500,000 under $1,000,000	313	83,603	343	128,750	103,393	105,968	1,133	759,515
$1,000,000 or more	141	103,020	154	218,626	152,449	155,604	370	669,622
All returns, summary:								
Returns under $5,000	721,675	271,887	6,369,945	4,671,066	1,830,307	1,831,684	4,112,986	11,048,963
Returns $5,000 under $10,000	519,513	320,438	4,040,177	5,445,710	6,836,081	6,836,220	5,319,410	39,488,504
Returns $10,000 under $15,000	378,838	407,870	1,715,382	3,218,686	4,447,616	4,447,839	4,369,039	54,063,571
Returns $15,000 or more	366,681	1,723,116	852,044	7,733,264	5,165,198	5,181,145	4,908,333	121,233,532

Size of adjusted gross income	Number of exemptions other than age or blindness—continued									
	Two—continued									
	Salaries and wages (gross)		Business net income less loss[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Income tax after credits	Total income tax
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Total	15,758,937	170,842,653	3,619,173	18,780,247	3,095,888	6,752,817	13,331,452	31,459,053	33,078,192	33,137,816
No adjusted gross income	46,019	220,918	110,766	—1,118,161	45,865	133,738	90,715	—229,760	—	4,552
$1 under $1,000	197,059	152,655	98,662	—22,559	18,340	14,013	122,624	32,154	—	—
$1,000 under $2,000	440,645	627,038	147,569	44,723	53,130	39,808	309,138	240,517	22	117
$2,000 under $3,000	632,900	1,455,771	189,006	170,752	94,467	37,547	471,327	579,187	4,339	4,396
$3,000 under $4,000	709,414	2,257,619	168,019	215,936	120,681	64,169	576,137	975,263	58,930	58,953
$4,000 under $5,000	852,894	3,536,242	178,373	220,065	120,749	82,737	618,688	1,318,591	193,723	193,808
$5,000 under $6,000	941,602	4,671,397	203,202	340,403	139,921	133,717	666,203	1,362,029	361,494	361,509
$6,000 under $7,000	798,375	4,581,017	170,766	407,791	109,965	93,606	627,175	1,428,665	459,480	459,501
$7,000 under $8,000	922,334	6,268,623	194,400	469,860	125,590	135,168	693,146	1,288,979	699,591	699,867
$8,000 under $9,000	924,116	7,280,746	171,410	425,261	123,810	116,850	703,039	1,047,542	850,974	851,109
$9,000 under $10,000	889,866	7,770,335	166,474	425,376	120,995	95,224	666,205	1,145,915	985,225	985,252
$10,000 under $11,000	910,347	8,828,636	147,144	376,625	135,956	113,251	712,142	1,099,244	1,160,666	1,160,736
$11,000 under $12,000	802,593	8,605,997	134,118	433,289	111,574	141,086	644,759	946,939	1,175,760	1,175,895
$12,000 under $13,000	828,517	9,728,607	134,831	517,926	123,982	116,380	674,802	944,541	1,367,905	1,368,019
$13,000 under $14,000	767,267	9,583,096	123,497	523,242	107,286	134,761	698,067	1,042,618	1,408,760	1,408,865
$14,000 under $15,000	704,054	9,588,204	105,263	444,320	124,810	103,903	626,514	790,905	1,436,993	1,437,023
$15,000 under $20,000	2,373,023	37,872,436	424,548	2,180,550	451,488	530,069	2,193,966	3,329,683	6,297,558	6,297,946
$20,000 under $25,000	1,021,336	20,396,441	237,933	1,776,251	296,192	423,011	1,040,099	2,443,545	4,006,558	4,006,723
$25,000 under $30,000	449,575	10,492,678	141,341	1,380,124	211,811	410,329	491,366	1,645,691	2,450,349	2,451,253
$30,000 under $50,000	390,716	10,245,951	232,775	3,444,852	293,514	1,017,316	493,249	3,819,117	3,765,558	3,767,448
$50,000 under $100,000	121,217	4,444,840	104,956	2,689,631	124,125	888,467	164,700	2,998,637	3,033,610	3,040,673
$100,000 under $200,000	27,456	1,580,561	26,411	1,022,070	32,322	708,779	37,237	1,614,291	1,729,621	1,739,995
$200,000 under $500,000	6,479	523,455	6,536	348,229	7,885	610,061	8,654	967,330	989,475	1,004,172
$500,000 under $1,000,000	852	92,672	877	42,693	1,069	291,147	1,131	333,003	337,144	345,651
$1,000,000 or more	281	36,718	296	20,998	361	317,480	369	294,427	302,457	314,147
All returns, summary:										
Returns under $5,000	2,878,931	8,250,243	892,395	—489,244	453,232	372,013	2,188,629	2,915,951	257,014	261,827
Returns $5,000 under $10,000	4,476,293	30,572,117	906,252	2,068,691	620,281	574,565	3,355,768	6,273,130	3,356,765	3,357,237
Returns $10,000 under $15,000	4,012,778	46,334,540	644,853	2,295,402	603,608	609,381	3,356,284	4,824,248	6,550,084	6,550,538
Returns $15,000 or more	4,390,935	85,685,752	1,175,673	12,905,397	1,418,767	5,196,661	4,430,771	17,445,723	22,912,329	22,968,008

Footnotes at end of table.

Table 2.11—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	Number of exemptions other than age or blindness—continued							
	Three							
	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Business net income less loss[1]		Sales of property net gain less loss[2]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
Total	10,649,017	[1]139,803,582	10,054,028	122,553,185	1,832,617	9,680,870	1,257,845	2,348,043
No adjusted gross income	46,143	—485,515	20,218	122,998	42,327	—601,460	15,461	62,079
$1 under $1,000	82,192	45,695	59,452	56,491	19,445	—6,122	8,392	7,425
$1,000 under $2,000	174,386	274,922	145,637	246,297	32,692	6,100	8,674	5,977
$2,000 under $3,000	292,832	741,938	239,298	632,058	66,341	41,522	32,916	11,240
$3,000 under $4,000	390,690	1,359,908	355,288	1,224,464	63,682	76,154	18,560	12,658
$4,000 under $5,000	485,973	2,188,030	454,175	2,033,770	75,117	87,575	22,237	35,295
$5,000 under $6,000	560,072	3,068,797	534,360	2,917,476	68,592	124,361	18,063	10,774
$6,000 under $7,000	513,573	3,324,906	478,476	3,011,956	78,235	208,831	23,964	14,030
$7,000 under $8,000	651,947	4,879,977	624,573	4,552,847	105,402	257,641	48,941	46,497
$8,000 under $9,000	633,272	5,386,580	607,029	5,065,038	79,823	229,996	39,687	27,851
$9,000 under $10,000	601,318	5,712,120	580,871	5,424,903	84,410	230,221	34,730	48,578
$10,000 under $11,000	590,393	6,206,026	567,538	5,861,818	87,370	250,712	43,956	26,687
$11,000 under $12,000	643,710	7,401,833	621,111	6,977,625	89,012	229,547	56,096	43,036
$12,000 under $13,000	654,984	8,170,145	636,024	7,733,862	76,725	274,136	54,505	22,571
$13,000 under $14,000	563,590	7,592,743	543,906	7,121,219	72,992	275,479	53,862	30,143
$14,000 under $15,000	511,846	7,411,156	499,759	7,014,200	76,410	277,223	43,895	28,557
$15,000 under $20,000	1,745,707	29,996,762	1,693,563	27,975,941	272,296	1,188,919	249,310	208,763
$20,000 under $25,000	764,525	16,932,189	730,776	15,055,866	153,024	1,141,646	159,853	171,322
$25,000 under $30,000	330,671	8,949,789	311,922	7,627,995	84,179	796,160	95,550	113,931
$30,000 under $50,000	297,799	10,973,276	259,124	7,486,746	126,664	2,173,775	146,473	326,767
$50,000 under $100,000	93,000	6,156,805	74,464	3,174,961	62,262	1,725,256	65,238	397,807
$100,000 under $200,000	16,693	2,178,103	13,457	902,997	12,674	522,624	13,907	282,306
$200,000 under $500,000	3,245	908,102	2,642	271,538	2,570	136,186	2,936	238,208
$500,000 under $1,000,000	345	231,787	282	35,775	285	24,671	332	95,040
$1,000,000 or more	111	197,508	84	24,264	88	18,917	107	80,501
All returns, summary:								
Returns under $5,000	1,472,216	4,124,977	1,274,068	4,316,078	299,604	—396,232	106,240	134,674
Returns $5,000 under $10,000	2,960,182	22,372,381	2,825,309	20,972,220	416,462	1,051,050	165,385	147,729
Returns $10,000 under $15,000	2,964,523	36,781,904	2,868,338	34,708,724	402,509	1,307,097	252,314	150,994
Returns $15,000 or more	3,252,096	76,524,321	3,086,314	62,556,083	714,042	7,728,155	733,706	1,914,644

Size of adjusted gross income	Number of exemptions other than age or blindness—continued									
	Three—continued				Four					
	All other income less loss[3]		Income tax after credits	Total income tax	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Business net income less loss[1]	
	Number of returns	Amount					Number of returns	Amount	Number of returns	Amount
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Total	6,482,056	5,212,388	18,609,604	18,637,994	9,877,037	[1]147,794,453	9,354,330	130,568,850	2,926,816	11,823,662
No adjusted gross income	27,051	—69,131	—	2,380	42,766	—615,602	16,442	162,720	38,914	—724,909
$1 under $1,000	27,913	—12,099	—	(*)	62,721	32,233	44,801	71,928	20,636	—78,767
$1,000 under $2,000	42,859	16,547	—	36	101,585	157,009	85,737	150,650	23,446	3,958
$2,000 under $3,000	108,405	57,118	129	148	133,255	337,810	106,652	276,561	37,668	31,682
$3,000 under $4,000	129,038	46,633	5,085	5,089	229,282	803,824	204,056	719,416	46,387	53,356
$4,000 under $5,000	129,859	31,390	57,027	57,028	256,247	1,157,151	230,396	1,072,035	58,914	89,535
$5,000 under $6,000	178,057	16,187	140,497	140,497	409,908	2,254,290	388,632	2,155,467	72,216	79,072
$6,000 under $7,000	220,501	90,088	193,577	193,577	349,028	2,260,407	324,783	2,090,526	72,268	163,873
$7,000 under $8,000	268,364	22,992	358,116	358,351	408,945	3,066,031	383,960	2,842,955	85,328	196,635
$8,000 under $9,000	305,083	63,695	450,548	450,564	443,010	3,762,931	419,635	3,477,038	89,896	206,240
$9,000 under $10,000	289,261	8,419	515,256	515,256	517,164	4,913,853	497,750	4,631,938	85,905	264,602
$10,000 under $11,000	361,641	66,809	602,010	602,060	585,498	6,156,941	567,205	5,914,224	103,215	238,590
$11,000 under $12,000	405,784	151,625	741,462	741,462	604,643	6,947,192	584,997	6,563,238	109,041	315,486
$12,000 under $13,000	434,185	139,577	878,901	878,907	668,458	8,360,948	653,712	8,024,020	94,383	279,233
$13,000 under $14,000	381,187	165,903	859,407	859,466	582,123	7,838,024	566,299	7,431,298	106,059	334,270
$14,000 under $15,000	371,980	91,176	869,252	869,252	590,057	8,542,233	577,178	8,128,772	89,882	355,517
$15,000 under $20,000	1,397,167	623,138	3,871,515	3,872,036	2,071,184	35,603,743	2,013,975	33,570,839	336,398	1,582,897
$20,000 under $25,000	673,324	563,355	2,514,384	2,514,577	913,171	20,198,347	879,600	18,538,194	179,726	1,146,820
$25,000 under $30,000	310,419	411,703	1,463,659	1,463,840	383,387	10,422,222	359,320	8,943,347	100,525	1,006,936
$30,000 under $50,000	288,586	985,988	2,144,632	2,146,152	383,115	14,075,725	333,828	9,954,274	177,698	2,991,699
$50,000 under $100,000	91,161	858,781	1,654,935	1,658,307	119,530	7,826,974	97,777	4,451,940	80,682	2,263,315
$100,000 under $200,000	16,542	470,177	739,671	745,270	18,337	2,368,485	14,610	1,038,887	14,336	645,297
$200,000 under $500,000	3,235	262,170	358,655	366,786	3,202	886,570	2,628	291,261	2,729	162,747
$500,000 under $1,000,000	345	76,301	102,945	105,830	322	214,711	275	38,154	273	16,635
$1,000,000 or more	111	73,826	87,961	91,111	99	222,401	82	29,168	91	—1,057
All returns, summary:										
Returns under $5,000	465,125	70,458	62,222	64,683	825,856	1,872,426	688,084	2,453,310	225,965	—625,145
Returns $5,000 under $10,000	1,261,266	201,381	1,657,994	1,658,246	2,128,055	16,257,511	2,014,760	15,197,923	405,613	910,422
Returns $10,000 under $15,000	1,954,777	615,089	3,951,033	3,951,147	3,030,779	37,845,338	2,949,391	36,061,552	502,580	1,523,095
Returns $15,000 or more	2,780,890	4,325,438	12,938,357	12,963,909	3,892,347	91,819,179	3,702,095	76,856,065	892,458	9,815,290

Footnotes at end of table.

Table 2.11—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	Number of exemptions other than age or blindness—continued							
	Four—continued						Five	
	Sales of property net gain less loss[2]		All other income less loss[3]		Income tax after credits	Total income tax	Number of returns	Adjusted gross income (less deficit)
	Number of returns	Amount	Number of returns	Amount				
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Total	1,342,977	2,297,662	6,413,752	3,304,282	18,778,484	18,809,155	5,638,219	[4]89,629,640
No adjusted gross income	14,273	57,547	25,933	—110,960	—	2,804	27,491	—466,430
$1 under $1,000	6,311	30,975	22,711	8,096	—	15	17,498	7,866
$1,000 under $2,000	9,195	2,737	23,206	—336	—	—	55,824	86,920
$2,000 under $3,000	8,754	7,549	36,324	22,019	—	63	85,246	220,432
$3,000 under $4,000	11,253	16,140	48,616	14,913	15	139	107,051	375,639
$4,000 under $5,000	9,750	10,635	76,304	—15,054	8,595	8,640	150,431	669,345
$5,000 under $6,000	29,299	28,475	126,758	—8,724	59,977	60,150	205,421	1,133,824
$6,000 under $7,000	27,582	20,959	114,723	—14,950	91,568	91,642	194,604	1,274,869
$7,000 under $8,000	34,762	49,405	169,468	—22,964	161,660	161,671	243,122	1,818,465
$8,000 under $9,000	28,729	45,318	231,026	34,335	234,989	236,930	227,407	1,931,493
$9,000 under $10,000	36,609	20,815	266,860	—3,503	361,692	361,692	302,774	2,866,826
$10,000 under $11,000	43,086	42,494	329,600	—38,368	502,188	502,247	292,862	3,084,524
$11,000 under $12,000	41,610	33,877	363,762	34,592	601,836	601,854	320,962	3,694,331
$12,000 under $13,000	54,723	25,164	432,915	32,530	782,148	782,202	346,731	4,337,119
$13,000 under $14,000	59,287	53,617	393,080	18,840	768,776	768,803	345,763	4,664,455
$14,000 under $15,000	54,205	37,463	449,627	20,482	877,279	877,402	334,629	4,844,437
$15,000 under $20,000	260,740	148,111	1,654,042	301,896	4,138,534	4,138,655	1,194,535	20,580,455
$20,000 under $25,000	201,752	157,194	791,756	356,140	2,726,400	2,726,695	541,012	11,964,109
$25,000 under $30,000	129,800	125,262	350,975	346,677	1,578,444	1,578,933	255,115	6,938,954
$30,000 under $50,000	182,512	351,598	367,252	778,154	2,535,929	2,537,184	272,225	10,178,439
$50,000 under $100,000	81,011	348,902	117,092	762,817	2,000,758	2,004,615	97,013	6,403,011
$100,000 under $200,000	14,498	263,139	18,114	421,162	794,174	799,575	15,740	2,023,447
$200,000 under $500,000	2,846	202,440	3,187	230,122	350,319	356,273	2,420	661,404
$500,000 under $1,000,000	295	86,263	322	73,658	95,309	98,057	254	168,352
$1,000,000 or more	95	131,583	99	62,708	107,894	112,914	89	167,354
All returns, summary:								
Returns under $5,000	59,536	125,583	233,094	—81,322	8,610	11,660	443,541	893,771
Returns $5,000 under $10,000	156,981	164,972	908,835	—15,806	909,887	912,086	1,173,328	9,025,477
Returns $10,000 under $15,000	252,911	192,615	1,968,984	68,076	3,532,226	3,532,507	1,640,947	20,624,866
Returns $15,000 or more	873,549	1,814,491	3,302,839	3,333,333	14,327,762	14,352,900	2,378,403	59,085,525

Size of adjusted gross income	Number of exemptions other than age or blindness—continued									
	Five—continued									
	Salaries and wages (gross)		Business net income less loss[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Income tax after credits	Total income tax
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
Total	5,303,865	77,619,595	1,254,696	8,503,440	785,689	1,578,247	3,514,705	1,850,356	11,119,368	11,141,492
No adjusted gross income	13,258	126,087	26,485	—589,396	11,633	78,279	15,967	—81,401	—	2,262
$1 under $1,000	10,648	8,751	7,339	—5,698	1,326	4,398	6,418	415	—	—
$1,000 under $2,000	49,662	103,628	13,445	—29,682	3,013	18,139	8,546	—5,165	—	43
$2,000 under $3,000	78,020	210,758	19,920	—6,711	3,808	4,806	15,043	11,580	—	—
$3,000 under $4,000	95,864	333,603	28,311	52,001	4,725	4,521	14,298	—14,487	—	55
$4,000 under $5,000	138,158	628,362	33,720	41,178	8,838	10,112	32,084	—10,306	172	207
$5,000 under $6,000	186,606	981,117	42,904	134,689	10,665	2,209	55,435	15,809	11,056	11,066
$6,000 under $7,000	172,195	1,094,484	57,080	131,340	17,378	22,740	66,972	26,305	29,215	29,236
$7,000 under $8,000	228,178	1,662,833	41,218	154,747	14,791	8,420	76,746	—7,536	71,738	71,795
$8,000 under $9,000	213,987	1,795,370	52,912	134,923	14,668	4,734	101,880	—3,535	92,243	92,243
$9,000 under $10,000	291,353	2,729,610	52,917	156,374	18,453	8,558	113,354	—27,715	166,252	166,331
$10,000 under $11,000	282,046	2,923,948	68,154	153,391	28,601	24,795	158,593	—17,610	200,131	200,171
$11,000 under $12,000	310,285	3,515,185	54,131	178,109	24,540	13,978	197,233	—12,941	278,909	278,936
$12,000 under $13,000	334,340	4,081,856	62,021	213,856	19,357	37,763	220,978	3,643	352,770	352,826
$13,000 under $14,000	333,862	4,376,767	55,223	260,639	29,083	11,632	219,121	15,417	398,720	398,734
$14,000 under $15,000	328,868	4,645,775	50,063	165,943	28,061	14,631	245,451	18,088	442,941	442,989
$15,000 under $20,000	1,164,747	19,483,230	193,533	928,769	146,051	103,069	895,912	65,387	2,174,921	2,175,250
$20,000 under $25,000	513,133	10,808,080	117,506	922,998	113,821	91,081	463,521	141,951	1,490,333	1,490,990
$25,000 under $30,000	234,085	5,906,973	70,330	800,094	80,947	92,682	232,165	139,204	976,075	976,313
$30,000 under $50,000	232,535	7,340,077	125,244	2,125,096	127,285	233,886	261,885	479,380	1,764,726	1,765,832
$50,000 under $100,000	76,765	3,594,291	67,495	1,993,195	63,648	277,219	94,774	538,306	1,599,130	1,602,004
$100,000 under $200,000	12,990	993,744	12,399	526,081	12,723	197,058	15,574	306,564	664,547	667,928
$200,000 under $500,000	1,994	222,211	2,042	114,835	2,141	150,765	2,412	173,593	253,878	258,646
$500,000 under $1,000,000	214	31,311	222	14,970	247	67,396	254	54,675	76,154	78,282
$1,000,000 or more	72	21,544	82	11,699	86	93,376	89	40,735	75,455	79,353
All returns, summary:										
Returns under $5,000	385,610	1,411,189	129,220	—538,309	33,343	120,255	92,356	—99,364	172	2,568
Returns $5,000 under $10,000	1,092,319	8,263,413	247,031	712,074	75,955	46,662	414,387	3,328	370,504	370,671
Returns $10,000 under $15,000	1,589,401	19,543,532	289,592	971,938	129,642	102,799	1,041,376	6,597	1,673,471	1,673,657
Returns $15,000 or more	2,236,535	48,401,461	588,853	7,437,739	546,949	1,306,532	1,966,586	1,939,793	9,075,217	9,094,598

Footnotes at end of table.

Table 2.11—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	Number of returns	Number of exemptions	Adjusted gross income (less deficit)	Number of exemptions other than age or blindness—continued: Six or more: Salaries and wages (gross): Number of returns	Salaries and wages (gross): Amount	Business net income less loss[1]: Number of returns	Business net income less loss[1]: Amount	Sales of property net gain less loss[2]: Number of returns	Sales of property net gain less loss[2]: Amount	All other income less loss[3]: Number of returns	All other income less loss[3]: Amount	Income tax after credits	Total income tax
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
Total	4,795,014	32,312,936	[4]74,631,187	4,476,222	83,957,489	1,031,504	7,922,675	583,434	1,351,228	2,611,298	1,399,788	8,038,589	8,080,648
No adjusted gross income	27,878	188,315	—442,868	11,614	96,579	27,332	—491,865	11,400	74,481	13,834	—122,063	—	2,399
$1 under $1,000	27,489	187,386	17,214	21,553	43,559	10,011	—31,471	1,903	1,605	6,291	3,522	—	(*)
$1,000 under $2,000	33,428	226,422	47,236	26,950	44,177	9,215	—2,420	2,474	8,756	7,963	—3,277	—	88
$2,000 under $3,000	60,025	407,114	156,408	51,274	133,873	10,378	7,857	2,257	7,341	11,110	7,336	—	131
$3,000 under $4,000	82,213	551,138	294,482	71,385	259,155	19,992	29,949	5,451	2,042	14,033	3,336	—	55
$4,000 under $5,000	119,018	808,566	540,024	106,023	460,696	26,995	54,950	7,009	5,206	23,786	19,172	—	—
$5,000 under $6,000	152,879	1,043,282	843,416	135,412	723,951	36,512	102,930	6,539	5,827	26,822	10,708	386	442
$6,000 under $7,000	247,423	1,658,701	1,613,247	232,412	1,481,784	39,186	117,221	8,304	33,221	59,555	—18,979	12,645	12,773
$7,000 under $8,000	205,753	1,425,686	1,547,034	187,111	1,366,301	44,070	172,733	8,553	9,167	45,187	—1,166	28,066	28,190
$8,000 under $9,000	267,479	1,888,711	2,278,045	255,680	2,114,234	43,268	149,620	13,137	1,696	94,790	12,495	56,944	56,968
$9,000 under $10,000	273,086	1,841,106	2,590,504	258,898	2,380,999	44,877	171,503	13,240	16,477	100,311	21,525	97,426	97,511
$10,000 under $11,000	274,510	1,859,434	2,884,933	261,145	2,687,507	45,131	175,848	16,969	12,246	127,169	9,332	131,620	131,624
$11,000 under $12,000	307,805	2,122,978	3,534,407	295,006	3,297,311	61,174	238,870	18,210	14,018	142,612	—15,792	185,847	185,865
$12,000 under $13,000	278,607	1,854,983	3,487,421	269,554	3,330,293	42,521	154,658	23,467	8,307	147,032	—5,837	217,765	217,765
$13,000 under $14,000	269,921	1,815,822	3,643,962	262,501	3,465,533	46,356	131,060	17,956	19,593	139,542	27,776	251,630	251,645
$14,000 under $15,000	270,670	1,813,872	3,923,040	264,401	3,750,594	45,896	129,097	21,078	31,507	157,726	11,842	293,295	293,311
$15,000 under $20,000	959,172	6,363,653	16,535,300	922,597	15,416,708	165,127	993,466	107,784	85,988	670,820	39,139	1,481,127	1,481,305
$20,000 under $25,000	439,903	2,929,413	9,754,835	416,395	8,831,411	87,866	700,014	82,547	89,837	363,095	133,573	1,071,645	1,071,677
$25,000 under $30,000	183,236	1,213,267	4,987,985	168,037	4,239,105	47,404	604,730	47,827	80,927	160,925	63,222	633,445	633,675
$30,000 under $50,000	210,519	1,410,264	7,775,459	176,903	5,532,644	102,316	1,835,472	99,885	136,915	197,499	270,428	1,217,401	1,218,595
$50,000 under $100,000	86,719	586,105	5,738,225	67,455	3,150,260	62,012	1,964,116	53,510	225,115	84,111	398,734	1,380,724	1,383,448
$100,000 under $200,000	14,750	99,619	1,903,010	11,802	895,609	11,724	542,706	11,686	185,809	14,564	278,887	605,899	610,116
$200,000 under $500,000	2,215	14,983	613,608	1,850	213,654	1,867	117,771	1,953	119,604	2,203	162,580	228,201	231,750
$500,000 under $1,000,000	236	1,577	157,709	195	30,028	201	16,010	219	63,966	236	47,705	64,241	66,800
$1,000,000 or more	80	539	206,551	69	11,524	73	37,850	76	111,577	80	45,600	80,282	84,509
All returns, summary:													
Returns under $5,000	350,051	2,368,941	612,496	288,799	1,038,039	103,923	—433,001	30,494	99,430	77,017	—91,973	—	2,676
Returns $5,000 under $10,000	1,146,620	7,857,486	8,872,247	1,069,513	8,067,268	207,913	714,008	49,773	66,388	326,665	24,583	195,467	195,885
Returns $10,000 under $15,000	1,401,513	9,467,089	17,473,763	1,352,607	16,531,239	241,078	829,533	97,680	85,671	714,081	27,321	1,080,156	1,080,210
Returns $15,000 or more	1,896,830	12,619,420	47,672,682	1,765,303	38,320,943	478,590	6,812,133	405,487	1,099,738	1,493,533	1,439,868	6,762,965	6,781,875

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Throughout this table, includes business or profession, farm, partnership, and Small Business Corporation net profit less net loss.
[2]Throughout this table, includes gain less loss from sales of capital assets, and gain less loss from sales of property other than capital assets.
[3]Throughout this table, includes dividends in adjusted gross income, interest received, rent, royalty, estate and trust net income less net loss, pension and annuities (taxable portion), State income tax refunds, alimony, and other income (net), less statutory adjustments.
[4]Total adjusted gross income (less deficit) is the sum of the amounts shown in columns 2 and 4 of Table 1.1.
NOTE: Detail may not add to total because of rounding.

Table 2.12—Returns Filed by Dependents With Unearned Income: 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 (gross): Number of returns	Salaries and wages (gross): Amount	Dividends in adjusted gross income: Number of returns	Dividends in adjusted gross income: Amount	Interest: Number of returns	Interest: Amount	Capital gains: Number of returns	Capital gains: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	472,142	1,301,298	353,918	540,689	149,487	220,372	412,223	180,889	89,620	65,811
Under $1,000	99,304	69,069	73,701	44,491	23,049	9,531	80,483	11,118	(*)	(*)
$1,000 under $2,000	162,229	234,367	121,210	126,570	42,925	19,782	144,099	48,897	21,969	4,686
$2,000 under $3,000	89,411	212,637	64,042	108,025	31,185	35,216	83,193	37,441	29,184	14,679
$3,000 under $4,000	55,239	188,946	44,649	111,267	20,643	25,588	54,987	19,309	22,632	11,894
$4,000 under $5,000	14,871	64,938	(*)	(*)	(*)	(*)	12,296	16,909		
$5,000 under $10,000	35,768	233,495	32,882	77,963	17,160	39,438	24,657	22,949	5,340	22,102
$10,000 under $50,000	15,047	272,337	8,663	50,930	7,404	77,223	12,236	22,922	245	9,531
$50,000 or more	273	25,509	172	164	249	10,022	272	1,344		

Size of adjusted gross income	Total deductions: Number of returns	Total deductions: Amount	Standard deduction: Number of returns	Standard deduction: Amount	Itemized deductions: Number of returns	Itemized deductions: Amount	Returns with no deductions	Total income tax: Number of returns	Total income tax: Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	412,660	425,500	389,801	385,126	42,859	40,378	59,482	283,762	133,075
Under $1,000	90,501	72,936	89,799	72,870			(*)	(*)	(*)
$1,000 under $2,000	132,703	151,910	122,373	133,920	23,739	22,699	29,526	49,503	4,391
$2,000 under $3,000	77,353	81,840	64,646	77,198			17,479	83,554	9,256
$3,000 under $4,000	49,818	50,937	44,652	50,432				55,239	15,031
$4,000 under $5,000	14,871	12,659	(*)	(*)	10,924	1,673	—	14,871	6,727
$5,000 under $10,000	32,885	35,292	30,379	34,899			(*)	35,768	30,611
$10,000 under $50,000	14,296	18,121	6,316	3,889	7,980	14,232	(*)	15,047	55,293
$50,000 or more	233	1,805	(*)	(*)	216	1,772	(*)	272	11,531

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

Table 2.13—Exemptions by Type and Marital Status

[All figures are estimates based on samples]

Type of exemption	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	Percent of all returns	Number	Percent of all returns	Number	Percent of all returns	Number	Percent of all returns	Number	Percent of all returns	Number	Percent of all returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of Returns												
Total returns	**80,692,587**	**100.0**	**43,645,172**	**54.1**	**2,338,798**	**2.9**	**4,532,214**	**5.6**	**181,777**	**0.2**	**29,994,626**	**37.2**
Returns with exemptions for—												
Age 65 or over	7,118,819	100.0	4,114,231	57.8	116,192	1.6	179,305	2.5	11,154	0.2	2,697,937	37.9
Blindness	152,140	100.0	98,654	64.8	(*)	(*)	(*)	(*)	(*)	(*)	45,862	30.1
Dependents	34,018,481	100.0	28,071,829	82.5	967,695	2.8	3,544,223	10.4	164,712	0.5	1,270,022	3.7
Returns with exemptions for other than age or blindness, total	**80,692,587**	**100.0**	**43,645,172**	**54.1**	**2,338,798**	**2.9**	**4,532,214**	**5.6**	**181,777**	**0.2**	**29,994,626**	**37.2**
One	31,025,532	100.0	—	—	1,295,872	4.2	987,991	3.2	17,065	0.1	28,724,604	92.6
Two	18,709,768	100.0	15,573,343	83.2	431,091	2.3	1,906,551	10.2	75,864	0.4	722,919	3.9
Three	10,649,017	100.0	9,022,798	84.7	289,567	2.7	978,018	9.2	44,377	0.4	314,257	3.0
Four	9,877,037	100.0	9,187,292	93.0	147,077	1.5	376,262	3.8	27,060	0.3	139,346	1.4
Five	5,636,219	100.0	5,300,596	94.0	95,485	1.7	170,420	3.0	9,150	0.2	60,568	1.1
Six or more	4,795,014	100.0	4,561,143	95.1	79,706	1.7	112,972	2.4	8,261	0.2	32,932	0.7
Number of Exemptions												
Total exemptions	**209,752,829**	**100.0**	**158,445,320**	**75.5**	**4,798,828**	**2.3**	**11,038,015**	**5.3**	**537,181**	**0.3**	**34,933,485**	**16.7**
Taxpayers' exemptions, total	**133,906,959**	**100.0**	**93,581,110**	**69.9**	**2,677,138**	**2.0**	**4,714,784**	**3.5**	**195,502**	**0.1**	**32,738,425**	**24.4**
Taxpayer (and spouse)	124,548,428	100.0	87,290,344	70.1	2,549,467	2.0	4,532,214	3.6	181,777	0.1	29,994,626	24.1
Age 65 or over	9,197,471	100.0	6,183,192	67.2	125,883	1.4	179,305	1.9	11,154	0.1	2,697,937	29.3
Blindness	161,060	100.0	107,574	66.8	(*)	(*)	(*)	(*)	(*)	(*)	45,862	28.5
Dependents' exemptions	75,845,870	100.0	64,864,210	85.5	2,121,690	2.8	6,323,231	8.3	341,679	0.5	2,195,060	2.9
Other than age or blindness, total	**200,394,298**	**100.0**	**152,154,554**	**75.9**	**4,671,157**	**2.3**	**10,855,445**	**5.4**	**523,456**	**0.3**	**32,189,686**	**16.1**
One	31,025,532	100.0	—	—	1,295,872	4.2	987,991	3.2	17,065	0.1	28,724,604	92.6
Two:												
Taxpayer (and spouse)	34,358,342	100.0	31,146,686	90.7	506,322	1.5	1,906,551	5.5	75,864	0.2	722,919	2.1
Dependents	3,061,194	100.0	—	—	355,860	11.6	1,906,551	62.3	75,864	2.5	722,919	23.6
Three:												
Taxpayer (and spouse)	19,714,042	100.0	18,045,596	91.5	331,794	1.7	978,018	5.0	44,377	0.2	314,257	1.6
Dependents	12,233,009	100.0	9,022,798	73.8	536,907	4.4	1,956,036	16.0	88,754	0.7	628,514	5.1
Four:												
Taxpayer (and spouse)	19,107,518	100.0	18,374,584	96.2	190,266	1.0	376,262	2.0	27,060	0.1	139,346	0.7
Dependents	20,400,630	100.0	18,374,584	90.1	398,042	2.0	1,128,786	5.5	81,180	0.4	418,038	2.0
Five:												
Taxpayer (and spouse)	10,965,413	100.0	10,601,192	96.7	124,083	1.1	170,420	1.6	9,150	0.1	60,568	0.6
Dependents	17,215,682	100.0	15,901,788	92.4	353,342	2.1	681,680	4.0	36,600	0.2	242,272	1.4
Six or more:												
Taxpayer (and spouse)	9,377,581	100.0	9,122,286	97.3	101,130	1.1	112,972	1.2	8,261	0.1	32,932	0.4
Dependents	22,935,355	100.0	21,565,040	94.0	477,539	2.1	650,178	2.8	59,281	0.3	183,317	0.8

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

Section 3

Tax Computation and Tax Rates

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Introduction

The taxpayer in determining the 1973 total tax liability had to take account of several factors. These included:

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

(2) the type of tax computation used,

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

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

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

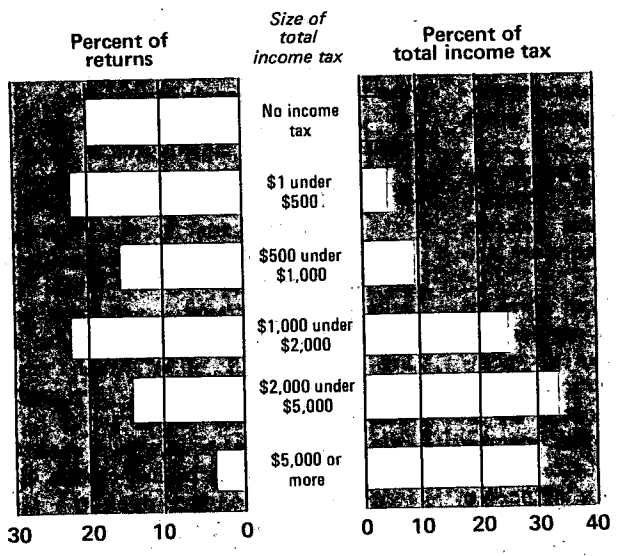
(6) other taxes, that is, self-employment tax, uncollected social security taxes on tip income, the tax from recomputing prior-year investment credit, and the tax from recomputing prior-year Work Incentive (WIN) credit, all of which increased the total tax liability. (See "Explanation of Classifications and Terms.")

Income subject to tax was used to determine income tax before credits, the determination depending upon the type of tax computation used and the taxpayer's marital status. From this sum, statutory credits, such as the retirement income credit, the foreign tax credit and the investment credit, were subtracted to obtain income tax after credits. A return was classified as taxable based on "total income tax" which was the sum of income tax after credits and the additional tax for tax preferences. (Self-employment tax, uncollected social security taxes on tip income, tax from recomputing prior-year investment credit, and tax from recomputing prior-year WIN credit were disregarded, since the former two were not considered income taxes and the latter two were not related to the current year's income.) See chart 3A for a distribution of number of returns and amount of tax by size of total income tax.

Tax liability arose from six different sources, the two components of total income tax explained above, and the four other taxes, namely, the self-employment tax, the tax from recomputing prior-year investment credit, the tax from recomputing prior-year WIN credit, and the uncollected social security tax on tips. The self-employment tax was assessed on the first $10,800 of "self-employment income" (see "Self-Employment Tax" in the "Explanation of Classifications and Terms") at the rate of 8.0 percent in order to finance social security benefits. Prior-year investment credit was subject to recapture when the property on which credit had been taken was disposed of before the expiration of the useful life originally used in the computation of the credit. Prior-year WIN credit was sub-

Chart 3A

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



ject to recapture if the employer, without cause, terminated the employment of the program employee at any time during the employee's first 2 years of employment. Social security taxes on tips, to the extent they were not withheld by the employer, were reportable on an employee's return. The sum of all six taxes is shown as "total tax liability" in the tabulations.

Income Subject to Tax

Income subject to tax for most taxpayers consisted of adjusted gross income less personal deductions and exemptions; in other words, it was equal to their "taxable income." The regular method of tax computation involved applying a graduated set of rates to this amount. However, a small number of taxpayers found it advantageous to use an alternative method of computation when they had sufficiently large taxable income, some of which was from net long-term capital gains. The alternative tax computation involved the application of a special 50 percent capital gains rate on the first $25,000 (first $12,500 for married persons filing separately) of the taxable half of net long-term capital gain reduced by any short-term capital loss, with regular rates applied to the remainder of taxable capital gains and to all other sources of income less deductions. If the alternative computation was used by a taxpayer whose income from all other sources less deductions was a negative amount, then income subject to tax equalled one-half of the taxpayer's net long-term capital gains in excess of net short-term capital losses, not the lesser amount of the taxpayer's "taxable income."

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

Income subject to tax for those returns with income averaging tax computations (both the standard and special income averaging methods, discussed below) required special computations for the statistics since these tax methods did not, strictly speaking, involve a direct application of a set of tax rates to an amount of income subject to tax. With the standard income averaging method, tax was applied to (and a tax savings derived from) the end result of a complex set of computations which determined an "average" of the taxpayer's current-year and prior-year incomes. In the case of the special method, another complex set of computations was used to determine the tax on an amount of taxable income which included the ordinary income portion of a lump-sum distribution from a qualified retirement plan on which there was a special tax ceiling (discussed in section 6, "Explanation of Classifications and Terms"); the tax savings derived from this special computation depended upon the ratio of the ordinary income portion of the distribution to total taxable income.

Because the actual income subject to tax under these income averaging methods was not the same as taxable income (adjusted gross income minus deductions and exemptions) and was not available from the tax return, it was computed for the statistics

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

[All figures are estimates based on samples—data are in thousands]

Type of tax computation[1]	Number of returns	Adjusted gross income less deficit	Income subject to tax	Total tax preferences	Tax preferences income subject to tax	Income tax before credits	Income tax after credits	Additional tax for tax preferences
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	80,693	827,148,338	508,561,628	7,283,191	1,879,712	109,394,600	107,901,436	182,341
Returns with no tax computation	16,015	24,271,664	—	201,582	47,977	—	—	—
Returns with regular tax computation only	62,305	711,370,711	440,045,535	1,824,258	575,762	86,940,224	86,038,370	57,446
Returns with income averaging tax computation	2,198	70,881,173	51,767,536	3,475,127	843,272	14,898,961	14,408,172	84,009
Returns with maximum and regular tax computation	79	8,831,002	7,262,564	37,560	859	3,119,822	3,082,576	84
Returns with maximum and alternative tax computation	37	4,980,403	4,119,220	171,330	360	1,867,457	1,845,901	57
Returns with alternative tax computation only	54	6,828,101	5,366,776	1,072,020	83,745	2,568,139	2,526,417	8,481
Returns with additional tax for tax preferences and no other tax computation	5	—14,715	—	501,316	327,738	—	—	32,263
Returns with both additional tax for tax preferences and income tax before credits	21	3,837,356	2,532,298	3,659,156	1,496,869	1,393,043	1,361,904	150,076

[1]Prior-year delinquent returns are included in the type of tax computation applicable as are returns with additional tax for tax preferences.
NOTE: Detail may not add to total because of rounding.

in order to "fit" the returns into the marginal tax rate tables (tables 3.13 and 3.14). The computation used for the statistics started with the actual income tax before credits and worked backward from it to derive an amount for 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 (see "Income Averaging," discussed in this section).

Table 3A provides a summary of the types of tax computation used by taxpayers. Of the $508.6 billion of income subject to tax reported for 1973, all but $68.5 billion was reported on returns with the regular method of tax computation.

Regular Method of 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 schedule" and incorporated into the optional "tax tables." The set of rates used depended upon the taxpayer's marital status. For 1973, the regular method of tax computation was the sole method used on 62.3 million returns. Table 3.14 shows tax rate data for taxpayers using these rate schedules.

Alternative Tax Computation

A taxpayer with large amounts of taxable income which included long-term capital gains could elect an alternative tax computation which limited to 50 percent the tax on the first $25,000 (first $12,500 for married persons filing separately) of the taxable half of the excess of net long-term gain over net short-term capital loss. (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.) Prior to 1970, the special 50 percent rate applied to the full amount of such income. The Tax Reform Act of 1969 continued this rate on the first $25,000 of such income ($12,500 in the case of married persons filing separately), but applied a 59 percent rate for 1970 to amounts in excess of this base. For 1971, the amount in excess of the base was either taxed at the regular rates or at a flat 65 percent rate, whichever was more advantageous to the taxpayer. For 1973, as for 1972, the excess could only be taxed at the regular rates. An exception was made for amounts realized under contract and corporate liquidation plans initiated before October 10, 1969, shown in the tabulations as "long-term gains from installment sales." The taxable half of such amounts was subject to the 50 percent rate, whether or not it exceeded $25,000 (or $12,500). However, if it did exceed $25,000 (or $12,500), none of the taxpayer's remaining capital gains were eligible for the 50 percent capital gains rate (see "Alternative Tax" in the "Explanation of Classifications and Terms").

Table 3.7 shows capital gains and losses for alternative tax computation returns and table 3.5 shows selected characteristics of returns with the alternative tax including tax savings due to alternative tax.

Maximum Tax Computation

The Tax Reform Act of 1969 contained a provision, effective for tax year 1971, which eased somewhat the tax burden on those high-income persons whose income consisted largely of "earned net income" (defined below). This was achieved by applying a maximum rate of 60 percent for 1971 and 50 percent for 1972 and thereafter to income from earnings (including wages, salaries, and other amounts received as compensation for personal services actually rendered), in contrast to the top rate of 70 percent which applied to other types of income. Due to the decrease in the maximum rate, the number of taxpayers taking advantage of this special tax rate rose from 9,000 for 1971 to 88,000 for 1972 to 116,000 for 1973. Table 3.6 shows the maximum tax computation while table 3.4 shows selected characteristics of returns with the maximum tax including tax savings due to maximum tax. The terms used in table 3.6 are as follows:

"Earned net income" basically consisted of amounts received as compensation for personal service actually rendered —such as salaries, wages, commissions, and gains from sales of property created by the taxpayer—less certain expenses allocable to that income. "Earned taxable income" was obtained by multiplying taxable income by the ratio of earned net income to adjusted gross income. The result (limited to the amount of taxable income) was reduced by the "tax preference offset," which was the greater of (a) "tax preferences" for 1973 in excess of $30,000 or (b) the average of the tax preferences in excess of $30,000 for 1973 and the 3 preceding tax years (see the "Explanation of Classifications and Terms" for the definition of tax preferences).

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

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

Table 3.6 divides income tax before credits on maximum tax returns into four categories: that generated at regular rates on earned taxable income (at the rates of 14 through 50 percent); that generated at the maximum rate on earned taxable income (50 percent); that generated at regular rates on "other" taxable income (rates over 50 percent and up to 70 percent); and, for returns with alternative tax on long-term capital gains, that generated at the capital gains rate (50 percent). The latter figure, shown in table 3.6 as "other taxable income subject to capital gains rate," occurred whenever the taxpayer elected a combination of the maximum tax with the alternative tax computation. In such cases, the taxpayer applied both the special 50 percent maximum rate to earned taxable income, and the special 50 percent capital gains rate to the first $25,000 of the taxable half of excess net long-term capital gain over net short-term capital loss.

Income Averaging

Standard Method

If a taxpayer's taxable income for 1973 exceeded the average taxable income for the period 1969-72 by one-fifth and this excess was $3,000 or more the taxpayer was eligible for the income averaging tax computation method. Under this computation, a part of an unusually large income in the current year was, in effect, taxed at the lower rate applicable to the first one-fifth of such income. Taxpayers choosing the income averaging tax computation were not eligible for the special rates applicable to long-term capital gains under the alternative computation or to earned income under the maximum tax computation.

Table 3.2 compares the tax liability of persons using the income averaging computation to the amounts they would have incurred had they used the regular computation.

Special Methods

The special income averaging provisions applied to employees (or their beneficiaries) and self-employed persons receiving lump-sum distributions from qualified retirement plans. The taxable portion of the employee's distribution—the amount in excess of the employee's contribution—was treated as long-term capital gain except for any part representing employer contributions made during plan years beginning after 1969. Up to $5,000 of lump-sum distributions paid to beneficiaries of eligible employees could also be excluded from the gross income of the recipients. The portion of the distribution not eligible for capital gain treatment was taxable as ordinary income, subject to an income averaging device based on 7 years; all of the distributions to self-employed persons were taxable as ordinary income, subject to the same type of income averaging formula used by employees although based on 5 years. See the "Explanation of Classifications and Terms" for a further description of the special income averaging methods.

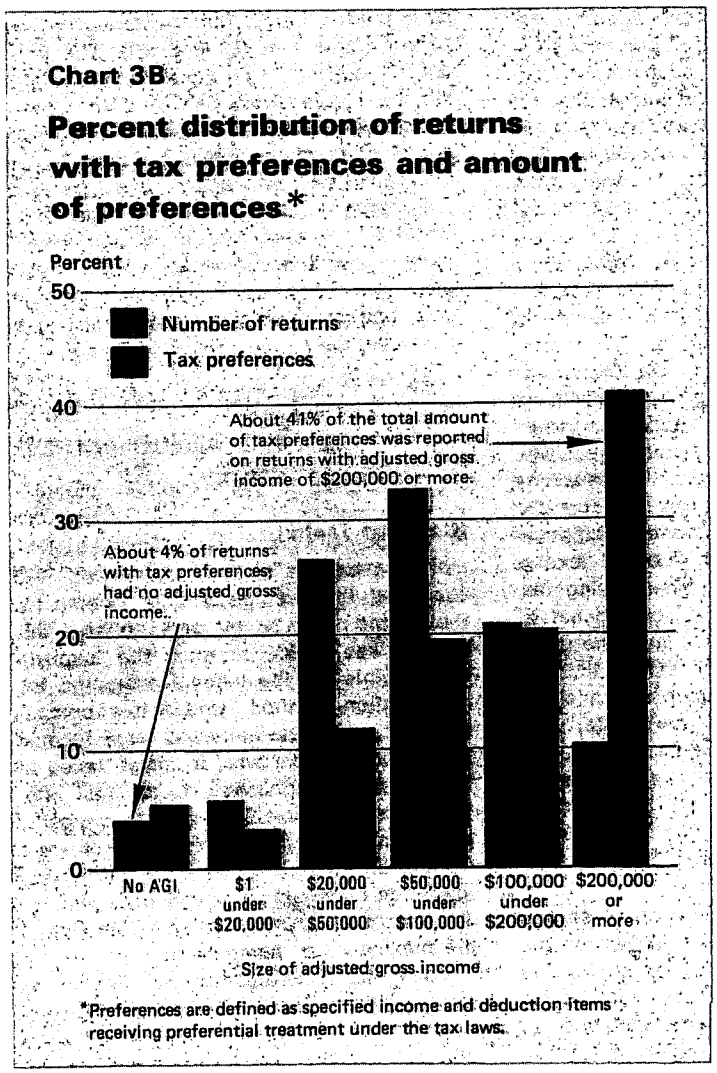
Table 3.3 compares the tax liability of persons using the special averaging methods to the amounts they would have incurred had they used the regular method.

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 items previously accorded special treatment (and described by law as "tax preferences"). Table 3.16 indicates that 26,000 returns showed a liability for the additional tax, which totaled $182 million. Of these returns, 6,000 accounting for $40 million, showed no income tax after credits and would otherwise have been nontaxable. (See also chart 3B.)

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

(1) All tax preference items were totaled. If they came to $15,000 or more, a Form 4625 had to be filed.



(2) Some taxpayers who did not derive any benefit from all or a portion of their tax preferences reduced the total shown on their Form 4625 by the amount from which they derived no benefit. The result of this reduction is shown in table 3.15 as "recomputed tax preference income" (see discussion of the "no-benefit exclusion," below).

(3) The amount computed in (2) was next reduced by $30,000 ($15,000 in the case of a husband or wife filing a separate return). The result of this computation is shown in table 3.15 as "tax preferences less exclusion."

(4) From tax preferences less exclusion, four amounts of tax were subtracted: income tax after credits, tax from recomputing prior-year investment credit, tax from recomputing prior-year WIN credit, and "tax carryover" from prior-years. On returns where the sum of these four taxes exceeded tax preferences less exclusion, only that amount needed to bring tax preferences down to zero was tabulated. A tax carryover from prior years on a 1973 return consisted of the amount of these taxes which exceeded tax preferences less exclusion in previous years. The excess tax was carried to the next year and then to successive tax years until consumed or until the 7-year carryforward period expired.

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

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

(7) The amount computed in (6) could then be further reduced by 10 percent of the 1973 net operating loss eligible for carryover. While a 1973 business net operating loss could be used to reduce the 1973 additional tax, this reduction was merely a deferral of tax until the loss was applied to reduce taxable income in future years (see (9) below). The 10 percent figure, limited to the amount deductible (i.e., the amount of tentative tax on tax preferences), is shown in table 3.15 as "net operating loss credit."

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

(9) If the taxpayer had a net operating loss in 1972 which was used to offset a minimum tax liability for that year, and then for 1973 used that net operating loss to reduce taxable income, "minimum tax deferred from prior years" had to be computed on the 1973 return. "Minimum tax deferred" was equal to 10 percent of the net operating loss carried over to 1973.

(10) The sum of net tentative tax for

tax preferences and minimum tax deferred from prior years is shown as "tentative tax for tax preferences before credit."

(11) Finally, the "net tentative tax for tax preferences before credit" was reduced by any unused retirement income credit and by any unused credit for contributions to candidates for public office, thus arriving at "additional tax for tax preferences reported on Form 4625."

(12) The "additional tax for tax preferences reported on Form 4625" was that tax which balanced to the detail reported on Form 4625. Table 3.15 compares this to the "additional tax for tax preferences reported on Form 1040" which was the amount of additional tax which the taxpayer used to compute total tax liability.

No-Benefit Exclusion

The "no-benefit exclusion," while not mentioned anywhere on the income tax form or in the instructions, was still contained in an Internal Revenue Service proposed regulation at the time the 1973 income tax returns were filed. A number of taxpayers took advantage of this proposed regulation, taking the chance that it would be given final approval by the Service. Since the "no-benefit exclusion" did not appear as a line item on Form 4625, those taxpayers who used it tended to take advantage of it at different places in their tax computation. In this report, the convention has been used of subtracting it out of total tax preferences, and showing the result as "recomputed total tax preferences." A "no-benefit exclusion" arose whenever a taxpayer had so many deductions and exemptions that even had the taxpayer not enjoyed certain tax preferences, the taxpayer would still have been nontaxable under the regular tax computation method. For example, a taxpayer with adjusted gross income of $100,000, including one-half of net long-term capital gains (reduced by net short-term capital losses) of $40,000, but with itemized deductions totalling $140,000, obviously gained no benefit from the ability to exclude the other $40,000 of net long-term capital gains from adjusted gross income. The maximum "no-benefit exclusion" was generally obtained by computing the excess of the taxpayer's deductions and exemptions over adjusted gross income. However, any business-related itemized deductions which qualified for inclusion in the taxpayer's 1973 net operating loss eligible for carryover were treated somewhat differently, as is explained in the "Explanation of Classifications and Terms."

Unused Retirement Income Credit

A taxpayer had an unused retirement

Chart 3C

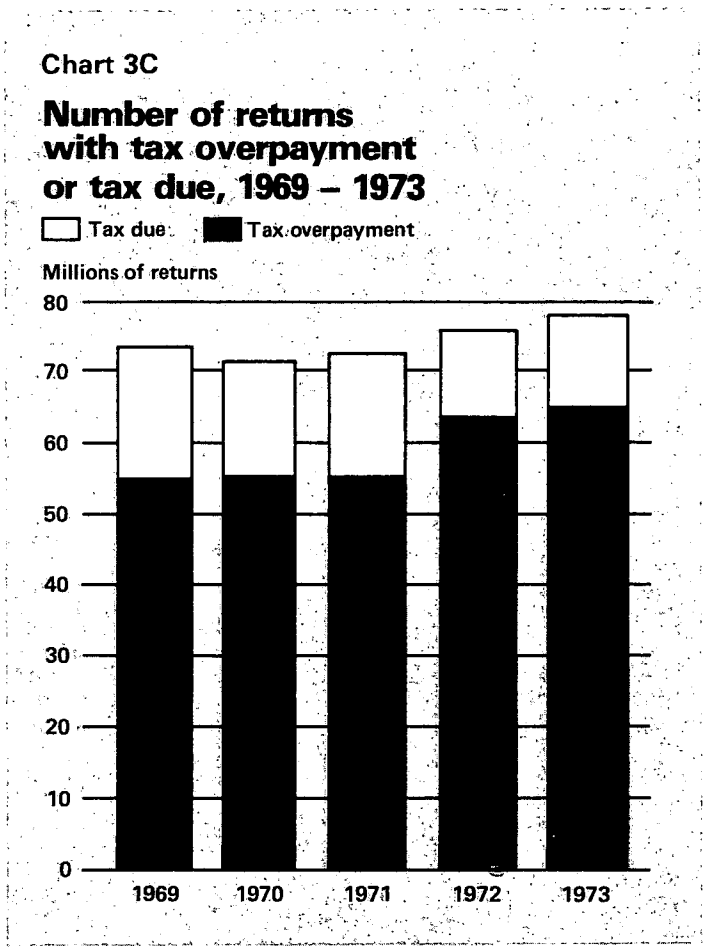


Table 3B.—Returns With Tax Due: Tax Due by Size

[All figures are estimates based on samples—data are in thousands]

Size of tax due	Number of returns	Total tax liability[1]	Total tax due at time of filing	Tax paid with returns		Balance due after remittance		Tax withheld		Estimated tax payments		All other payments[2]	
				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)
Total	14,235	42,528,859	12,834,476	12,818	11,735,826	5,091	1,098,645	8,603	18,241,611	4,058	11,019,178	1,469	433,597
$1 under $25	1,244	1,454,827	15,190	1,067	12,823	534	2,367	856	1,224,586	244	199,634	48	15,417
$25 under $50	1,113	1,416,062	40,779	1,003	36,186	426	4,593	731	1,178,038	242	190,149	68	7,096
$50 under $75	952	1,196,436	59,346	847	52,331	335	7,015	600	948,770	221	182,554	45	5,765
$75 under $100	865	1,158,875	75,321	787	67,342	331	7,980	577	927,446	166	148,553	52	7,555
$100 under $125	726	971,765	81,348	641	70,400	256	10,948	459	746,470	145	138,249	40	5,698
$125 under $150	644	942,650	87,915	563	75,432	256	12,483	403	713,409	128	135,479	49	5,847
$150 under $200	1,080	1,649,525	186,965	980	167,053	376	19,912	687	1,189,133	247	262,107	84	11,320
$200 under $300	1,490	2,726,131	368,426	1,376	335,709	508	32,717	944	1,836,708	414	503,065	101	17,932
$300 under $400	1,043	2,137,855	361,697	946	319,787	329	41,910	662	1,350,853	284	410,508	79	14,798
$400 under $500	712	1,663,701	317,772	657	284,954	249	32,817	444	944,192	205	385,694	73	16,042
$500 under $1,000	1,852	5,149,828	1,308,357	1,702	1,172,289	628	136,068	1,057	2,402,764	663	1,384,131	246	54,575
$1,000 under $1,500	797	2,921,038	976,310	744	886,591	265	89,719	386	1,015,366	315	892,095	159	37,267
$1,500 or more	1,716	19,140,166	8,955,050	1,607	8,254,933	597	700,117	798	3,763,875	785	6,186,957	426	234,283

[1]The sum of income tax after credits plus self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, social security taxes on tip income, and tax from recomputing prior-year WIN credit.
[2]Comprised of excess social security taxes withheld, tax paid with Form 4868, nonhighway Federal gasoline tax, tax withheld by regulated investment companies, and all other taxes withheld.
NOTE: Detail may not add to total because of rounding.

income credit when the computation on Schedule R resulted in an amount greater than income tax less foreign tax credit. The excess over this amount could then be used to reduce the taxpayer's additional tax for tax preferences.

Unused Credit for Contributions to Candidates for Public Office

If a taxpayer elected to take a credit for political contributions and the entire allowable credit exceeded income tax less retirement income credit, investment credit, and foreign tax credit, then this excess, the unused credit for contributions to candidates for public office, could be used to reduce the taxpayer's additional tax for tax preferences.

Tax Rates

A tax rate is the percentage used to denote the rate at which all or a portion of an individual's income was taxed. More precisely, a tax rate shows a relationship between income tax before credits and income subject to tax. Table 3.13 shows the amount of income subject to tax classified by the rates at which it was taxed, in other words, it shows the income on each return subdivided into the amount taxed per tax rate. Table 3.14 classifies returns two ways: in columns 10 to 12, a return is again classified by each rate at which the individual was taxed; in columns 1 to 9, however, it is classified solely by

Five examples of returns with different methods of tax computation

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

Derivation of Income Subject to Tax:

$120,000	Adjusted gross income
-3,500	Itemized deductions
-1,500	Exemptions
$115,000	Income subject to tax

Derivation of Regular Tax:

1st $1,000 taxed at 14%	$140
2nd $1,000 taxed at 15%	$150
etc. . .	
Next $12,000 taxed at 60%	$7,200
Bal. $15,000 taxed at 62%	$9,300
$115,000 Income tax before credits	$54,480
Total credits	-4,000
Income tax after credits	$50,480

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

Derivation of Income Subject to Tax:

$120,000	Adjusted gross income (including 1/2 excess net long-term capital gain of $55,000)
-3,500	Itemized deductions
-1,500	Exemptions
$115,000	Income subject to tax
$60,000	Ordinary income taxed at regular rates
$25,000	Capital gains taxed at 50% rate
$30,000	Capital gains taxed at regular rates

Derivation of Regular Tax on $60,000 Ordinary Income:

1st $1,000 taxed at 14%	$140
2nd $1,000 taxed at 15%	$150
etc. . .	
Next $8,000 taxed at 50%	$4,000
Bal. $8,000 taxed at 53%	$4,240
$60,000	$22,300

Derivation of Tax on $55,000 of Capital Gains:

1st $25,000 taxed at 50% rate	$12,500
Next $3,000 taxed at 58% rate	$1,740
Next $12,000 taxed at 60% rate	$7,200
Bal. $15,000 taxed at 62% rate	$9,300
$55,000	$30,740

Derivation of Income Tax:

Regular tax	$22,300
Alternative tax	$12,500
Regular tax on capital gains	$18,240
Income tax before credits	$53,040
Total credits	-4,000
Income tax after credits	$49,040

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

Derivation of Income Subject to Tax:

$96,000	Earned net income (In this example, salaries and wages. See text on Maximum Tax Computation)
$24,000	Interest
$120,000	Adjusted gross income
-3,500	Itemized deductions
-1,500	Exemptions
$115,000	Total income subject to tax
$92,000	Earned taxable income ($96,000 / $120,000 x $115,000 See text on Maximum Tax Computation)
$52,000	Earned taxable income taxed at regular rates
$40,000	Earned taxable income taxed at maximum rate
$23,000	Other taxable income taxed at regular rates

Derivation of Regular Tax on $52,000 of Earned Taxable Income:

1st $1,000 taxed at 14%	$140
2nd $1,000 taxed at 15%	$150
etc. . .	
Next $4,000 taxed at 48%	$1,920
Bal. $8,000 taxed at 50%	$4,000
$52,000 regular tax	$18,060

Derivation of Tax at Maximum Rate on $40,000 of Earned Taxable Income:

$40,000 taxed at 50% rate	$20,000

Derivation of Regular Tax on $23,000 of Other Taxable Income:

1st $8,000 taxed at 60% rate	$4,800
Next $15,000 taxed at 62% rate	$9,300
	$14,100

Derivation of Income Tax:

Regular tax on earned taxable income	$18,060
Tax at maximum rate	$20,000
Regular tax on other taxable income	$14,100
Income tax before credits	$52,160
Total credits	-$4,000
Income tax after credits	$48,160

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

Derivation of Income Subject to Tax:

$90,000	Earned net income (In this example, salaries and wages. See text on Maximum Tax Computation)
$30,000	1/2 excess net long-term capital gain
$120,000	Adjusted gross income
-3,500	Itemized deductions
-1,500	Exemptions
$115,000	Total income subject to tax
$86,250	Earned taxable income ($90,000 / $120,000 x $115,000 See text on Maximum Tax Computation)
$52,000	Earned taxable income taxed at regular rates
$34,250	Earned taxable income taxed at maximum rate
$28,750	Capital gains income
$25,000	Capital gains taxed at 50% rate
$3,750	Capital gains taxed at regular rates

Derivation of Regular Tax on $52,000 of Earned Taxable Income:

1st $1,000 taxed at 14%	$140
2nd $1,000 taxed at 15%	$150
etc. . .	
Next $4,000 taxed at 48%	$1,920
Bal. $8,000 taxed at 50%	$4,000
$52,000 Regular tax	$18,060

Derivation of Tax at Maximum Rate on $34,250 of Earned Taxable Income:

$34,250 taxed at 50% rate	$17,125

Derivation of Tax on Capital Gains:

1st $25,000 taxed at 50% rate	$12,500
Bal. $3,750 taxed at 62% rate	$2,325
$28,750	$14,825

Derivation of Income Tax:

Regular tax on earned taxable income	$18,060
Tax at maximum rate	$17,125
Alternative tax	$12,500
Regular tax on capital gains	$2,325
Income tax before credits	$50,010
Total credits	-$4,000
Income tax after credits	$46,010

Example 5—Joint Return with Income Averaging

Derivation of Income Subject to Tax:

$120,000	Adjusted gross income
-3,500	Itemized deductions
-1,500	Exemptions
$115,000	1973 Income subject to tax before income averaging
$100,000	1973 Income subject to tax after income averaging

Derivation of Regular Tax on $100,000 of Income Subject To Tax After Income Averaging:

1st 1,000 taxed at 14%	$140
2nd 1,000 taxed at 15%	$150
etc. . .	
Next 8,000 taxed at 50%	$4,000
Next 12,000 taxed at 53%	$6,360
Next 12,000 taxed at 55%	$6,600
Next 12,000 taxed at 58%	$6,960
Bal. 12,000 taxed at 60%	$7,200
Income tax before credits	$45,180
Total credits	-4,000
Income tax after credits	$41,180

the highest (or marginal) rate at which the individual was taxed. The examples on pages 74 to 75 illustrate how various types of returns were "taxed" in the marginal tax rate table (table 3.14). In examples 1 and 5, income is taxed at each rate up through the marginal rate. In examples 2, 3, and 4, which depict returns with alternative, maximum, and alternative-maximum tax computations, there are intermediate rates at which no income is taxed. These gaps occur at the points where earned income would have been taxed had it not been for the 50 percent maximum rate on earned income or where capital gains would have been taxed had it not been for the alternative 50 percent tax on capital gains.

Illustrations showing how the five example returns are presented in table 3.14

Tax rate classes	Classified by the highest rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Income tax before credits		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rates	Generated at all rates	Generated at marginal rates	Total	As a percent of— Adjusted gross income	As a percent of— Income subject to tax			
		(Dollars)	(Dollars)	(Dollars)	(Dollars)	(Dollars)	(Dollars)				(Dollars)	(Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Example 1.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates Only												
Total	1	120,000	115,000	15,000	54,480	9,300	50,480	42.1	43.9	1	115,000	54,480
14 percent										1	1,000	140
15 percent										1	1,000	150
50 percent										1	8,000	4,000
53 percent										1	12,000	6,360
55 percent										1	12,000	6,600
58 percent										1	12,000	6,960
60 percent										1	12,000	7,200
62 percent	1	120,000	115,000	15,000	54,480	9,300	50,480	42.1	43.9	1	15,000	9,300
Example 2.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates and Capital Gains Rate												
Total	1	120,000	115,000	15,000	53,040	9,300	49,040	40.9	42.6	1	15,000	53,040
14 percent										1	1,000	140
15 percent										1	1,000	150
50 percent										1	8,000	4,000
50 percent capital gains rate										1	25,000	12,500
53 percent										1	8,000	4,240
55 percent												
58 percent										1	3,000	1,740
60 percent										1	12,000	7,200
62 percent	1	120,000	115,000	15,000	53,040	9,300	49,040	40.9	42.6	1	15,000	9,300
Example 3.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates and Maximum Rate												
Total	1	120,000	115,000	15,000	52,160	9,300	48,160	40.1	41.9	1	115,000	52,160
14 percent										1	1,000	140
15 percent										1	1,000	150
50 percent										1	8,000	4,000
50 percent maximum rate										1	40,000	20,000
53 percent												
55 percent												
58 percent												
60 percent										1	8,000	4,800
62 percent	1	120,000	115,000	15,000	52,160	9,300	48,160	40.1	41.9	1	15,000	9,300
Example 4.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates, Maximum Rate and Capital Gains Rate												
Total	1	120,000	115,000	3,750	50,010	2,325	46,010	38.3	40.0	1	115,000	50,010
14 percent										1	1,000	140
15 percent										1	1,000	150
50 percent										1	8,000	4,000
50 percent capital gains rate										1	25,000	12,500
50 percent maximum rate										1	34,250	17,125
53 percent												
55 percent												
58 percent												
60 percent												
62 percent	1	120,000	115,000	3,750	50,010	2,325	46,010	38.3	40.0	1	3,750	2,325
Example 5.—Data Reported on Joint Return With Income Averaging												
Total	1	120,000	100,000	12,000	45,180	7,200	41,180	34.3	41.2	1	100,000	45,180
14 percent										1	1,000	140
15 percent										1	1,000	150
50 percent										1	8,000	4,000
53 percent										1	12,000	6,360
55 percent										1	12,000	6,600
58 percent										1	12,000	6,960
60 percent	1	120,000	100,000	12,000	45,180	7,200	41,180	34.3	41.2	1	12,000	7,200
Summary of Data Reported on Above Five Joint Returns												
All marginal rates, total	5	600,000	560,000	60,750	254,870	37,425	234,870	39.1	41.9	5	560,000	254,870
14 percent										5	5,000	700
15 percent										5	5,000	750
50 percent										5	40,000	20,000
50 percent capital gains rate										2	50,000	25,000
50 percent maximum rate										2	74,250	37,125
53 percent										3	32,000	16,960
55 percent										2	24,000	13,320
58 percent										3	27,000	15,660
60 percent	1	120,000	100,000	12,000	45,180	7,200	41,180	34.3	41.2	4	44,000	26,400
62 percent	4	480,000	460,000	48,750	209,690	30,225	193,690	40.3	42.1	4	48,750	30,225

Overpayment and Tax Due

Tables 3B and 3C classify taxpayers by whether they ended the tax year with a tax overpayment or a tax due at time of filing. Chart 3C shows the number of returns with either a tax overpayment or a tax due for the tax years 1969-73.

Excluded from the tables and the chart were returns with neither a tax overpayment nor a tax due. Generally, these were returns with low incomes, no tax liability, and no income tax withheld.

Table 3C.—Returns With Tax Overpayment: Tax Overpayment by Size

[All figures are estimates based on samples—data are in thousands]

Size of overpayment	Number of returns	Total tax liability[1]	Total overpayments	Refund		Credit on 1974 tax		Tax withheld		Estimated taxpayments		All other payments[2]	
				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)
Total	64,225	68,513,213	24,945,383	62,381	23,291,380	2,222	1,653,881	62,511	84,851,851	3,083	7,778,914	3,415	827,811
$1 under $25	3,146	1,724,898	39,176	3,001	37,556	145	1,620	2,976	1,567,630	224	183,645	89	12,799
$25 under $50	2,911	1,642,177	107,885	2,798	103,763	113	4,123	2,758	1,592,382	193	144,370	61	13,311
$50 under $75	2,890	1,795,627	179,276	2,757	170,732	136	8,544	2,747	1,812,646	193	151,080	69	11,178
$75 under $100	2,892	2,083,332	251,755	2,798	243,023	102	8,732	2,805	2,181,370	146	145,828	73	7,889
$100 under $125	3,229	2,199,505	363,073	3,140	352,379	98	10,693	3,133	2,416,967	155	135,197	70	10,413
$125 under $150	3,748	2,533,327	513,644	3,651	500,112	101	13,532	3,638	2,901,603	158	133,981	66	11,387
$150 under $200	6,358	4,755,386	1,101,017	6,205	1,072,321	171	28,696	6,248	5,602,037	206	238,589	119	15,777
$200 under $300	11,674	9,062,715	2,912,698	11,456	2,855,396	249	57,302	11,503	11,531,058	322	406,545	307	37,810
$300 under $400	8,692	8,701,893	2,975,667	8,546	2,920,364	173	55,303	8,558	11,288,557	274	352,698	321	36,305
$400 under $500	4,710	5,961,487	2,102,922	4,614	2,055,110	115	47,812	4,640	7,750,692	172	279,622	298	34,094
$500 under $1,000	9,887	15,386,755	6,829,194	9,626	6,615,220	350	213,974	9,674	21,036,290	463	1,018,886	1,083	160,774
$1,000 under $1,500	2,542	5,360,675	3,039,770	2,436	2,887,152	150	152,618	2,456	7,611,495	198	684,660	490	104,291
$1,500 or more	1,546	7,305,438	4,529,284	1,353	3,478,251	317	1,051,034	1,376	7,559,124	379	3,903,814	370	371,784

[1]The sum of income tax after credits plus self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, social security taxes on tip income, and tax from recomputing prior-year WIN credit.
[2]Comprised of excess social security taxes withheld, tax paid with Form 4868, nonhighway federal gasoline tax, tax withheld by regulated investment companies, and all other taxes withheld.
NOTE: Detail may not add to total because of rounding.

Table 3.1—Returns With Income Tax Before Credits: 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[1] by size of adjusted gross income	Number of returns	Adjusted gross income	Itemized deductions		Standard deduction		Exemptions		Taxable income	Income subject to tax				
										Total	At regular rates		At maximum rate on earned income	
			Number of returns	Amount	Number of returns	Amount	Number	Amount			Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Returns With Regular Tax Computation Only														
Total	**62,305,082**	**711,370,710**	**25,350,184**	**90,353,456**	**36,953,575**	**53,769,416**	**169,647,119**	**127,202,301**	**440,045,534**	**440,045,534**	**62,305,082**	**440,045,534**	—	—
Under $5,000	11,686,350	41,438,464	693,826	1,147,445	10,991,437	13,625,695	16,471,269	12,347,474	14,317,851	14,317,851	11,686,350	14,317,851	—	—
$5,000 under $10,000	19,902,480	147,292,001	5,379,861	12,429,775	14,522,585	18,903,840	48,721,100	36,524,509	79,433,877	79,433,877	19,902,480	79,433,877	—	—
$10,000 under $15,000	15,568,312	192,430,937	7,602,702	22,873,335	7,965,467	14,314,253	50,179,425	37,627,842	117,615,506	117,615,506	15,568,312	117,615,506	—	—
$15,000 under $20,000	8,694,914	149,352,967	6,004,636	21,903,068	2,690,278	5,363,986	30,687,558	23,014,163	99,071,750	99,071,750	8,694,914	99,071,750	—	—
$20,000 under $50,000	6,175,257	160,955,353	5,396,365	27,153,843	778,844	1,551,832	22,507,854	16,878,422	115,371,256	115,371,256	6,175,257	115,371,256	—	—
$50,000 under $100,000	257,684	15,992,482	252,915	3,425,733	4,760	9,417	1,008,406	756,266	11,801,065	11,801,065	257,684	11,801,065	—	—
$100,000 under $200,000	16,283	2,101,723	16,112	692,740	169	327	58,713	44,031	1,364,624	1,364,624	16,283	1,364,624	—	—
$200,000 under $500,000	3,053	881,682	3,021	357,553	32	62	10,332	7,748	516,318	516,318	3,053	516,318	—	—
$500,000 under $1,000,000	490	330,424	487	131,714	3	4	1,626	1,219	197,487	197,487	490	197,487	—	—
$1,000,000 or more	259	594,677	259	238,250	—	—	836	627	355,800	355,800	259	355,800	—	—
Returns With Income Averaging Tax Computation														
Total	**2,198,373**	**70,881,173**	**1,483,616**	**8,597,349**	**714,757**	**1,366,009**	**7,714,160**	**5,781,678**	**55,136,139**	**51,767,537**	**2,198,373**	**51,767,535**	—	—
Under $5,000	66,865	545,528	—	—	50,641	59,948	144,755	105,614	349,385	318,058	66,865	318,058	—	—
$5,000 under $10,000	205,162	2,628,141	16,224	30,581	132,450	243,190	593,361	444,905	1,748,539	1,636,532	205,162	1,636,532	—	—
$10,000 under $15,000	383,455	6,727,221	72,712	191,507	186,460	372,681	1,301,574	975,496	4,732,951	4,500,290	383,455	4,500,290	—	—
$15,000 under $20,000	1,258,187	38,284,677	196,995	646,094	318,693	637,271	4,559,101	3,419,182	29,668,470	28,039,715	1,258,187	28,039,715	—	—
$20,000 under $50,000	246,164	15,997,235	939,494	4,559,754	24,311	48,533	972,245	729,149	13,104,413	12,194,631	246,164	12,194,631	—	—
$50,000 under $100,000	31,310	4,039,564	221,853	2,115,140	2,002	3,986	116,810	87,596	3,366,818	3,075,758	31,310	3,075,758	—	—
$100,000 under $200,000	6,292	1,759,934	29,308	581,164	191	382	22,884	17,163	1,428,460	1,302,884	6,292	1,302,884	—	—
$200,000 under $500,000	734	492,951	6,101	313,929	5	10	2,682	2,012	397,026	368,465	734	368,465	—	—
$500,000 under $1,000,000	204	405,921	729	93,904	4	8	748	561	340,077	331,202	204	331,202	—	—
$1,000,000 or more			200	65,276										
Returns With Maximum and Regular Tax Computation														
Total	**78,730**	**8,831,003**	**77,692**	**1,328,504**	**1,038**	**2,074**	**317,148**	**237,861**	**7,262,564**	**7,262,564**	**78,730**	**4,810,901**	**78,730**	**2,451,663**
Under $50,000	412	19,310	325	1,392	712	1,424	589	442	17,303	17,303	412	16,072	412	1,231
$50,000 under $100,000	45,049	3,636,706	44,424	510,697	277	552	181,126	135,845	2,988,914	2,988,914	45,049	2,436,280	45,049	552,634
$100,000 under $200,000	28,664	3,703,108	28,387	576,047	46	92	117,873	88,404	3,038,104	3,038,104	28,664	1,809,267	28,664	1,228,837
$200,000 under $500,000	4,230	1,143,978	4,184	182,578	3	6	16,168	12,126	949,183	949,183	4,230	434,252	4,230	514,930
$500,000 under $1,000,000	294	190,030	292	32,413			1,080	810	156,803	156,803	294	64,369	294	92,435
$1,000,000 or more	81	137,870	80	25,377			312	234	112,257	112,257	81	50,661	81	61,596
Returns With Maximum and Alternative Tax Computation														
Total	**37,268**	**4,980,402**	**36,891**	**752,702**	**377**	**754**	**143,635**	**107,726**	**4,119,219**	**4,119,219**	**37,268**	**2,621,887**	**37,268**	**1,287,527**
Under $50,000	15,825	1,299,734	15,634	167,513	191	382	59,369	44,527	1,087,311	1,087,311	15,825	871,233	15,825	172,882
$50,000 under $100,000	17,398	2,325,695	17,246	363,147	152	304	69,153	51,865	1,910,379	1,910,379	17,398	1,173,014	17,398	616,883
$100,000 under $200,000	3,668	1,008,669	3,635	166,050	34	68	13,712	10,283	832,269	832,269	3,668	432,787	3,668	359,263
$200,000 under $500,000	298	195,651	297	31,255	[3]	[3]	1,089	817	163,577	163,577	298	87,429	298	71,451
$500,000 under $1,000,000	79	150,654	79	24,737	—	—	312	234	125,683	125,683	79	57,424	79	67,048
$1,000,000 or more														
Returns With Alternative Tax Computation Only														
Total	**53,597**	**6,828,101**	**51,353**	**1,326,041**	**2,244**	**4,423**	**175,518**	**131,630**	**5,366,007**	**5,366,774**	**53,590**	**4,706,426**	—	—
Under $20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$20,000 under $50,000	1,899	87,932	1,286	13,077	1,891	3,718	3,092	2,319	71,310	71,310	1,899	68,962	—	—
$50,000 under $100,000	30,203	2,333,544	28,925	339,296	319	637	98,920	74,186	1,917,570	1,917,570	30,203	1,668,078	—	—
$100,000 under $200,000	15,976	2,116,114	15,657	409,764	29	58	55,052	41,285	1,664,428	1,664,428	15,976	1,419,277	—	—
$200,000 under $500,000	4,477	1,289,528	4,448	320,113	5	10	15,002	11,252	958,106	958,106	4,477	853,799	—	—
$500,000 under $1,000,000	780	524,877	775	129,598	—	—	2,597	1,947	393,322	393,515	776	359,769	—	—
$1,000,000 or more	262	476,105	262	114,193			855	641	361,271	361,846	259	336,541	—	—

Footnotes at end of table.

Table 3.1—Returns With Income Tax Before Credits: 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 computation[1] by size of adjusted gross income	Income subject to tax—continued		Income tax before credits	Tax credits									
	At capital gains tax rate			Total		Retirement income credit		Investment credit		Foreign tax credit		Credit for contributions to candidates for public office	
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Returns With Regular Tax Computation Only													
Total	—	—	**86,940,222**	**4,108,249**	**901,853**	**887,375**	**135,493**	**2,108,332**	**568,055**	**183,626**	**180,285**	**1,043,651**	**16,425**
Under $5,000	—	—	2,191,138	437,647	33,838	162,703	16,783	146,081	14,531	11,898	1,391	114,799	1,092
$5,000 under $10,000	—	—	13,483,012	1,312,370	203,745	433,853	66,302	618,685	126,001	21,738	8,115	253,883	3,260
$10,000 under $15,000	—	—	21,143,449	945,237	180,705	165,840	29,671	536,705	133,783	32,842	13,093	237,318	3,923
$15,000 under $20,000	—	—	18,958,662	575,530	123,355	67,484	13,437	305,722	92,240	28,927	13,908	193,566	3,524
$20,000 under $50,000	—	—	25,917,238	736,087	244,974	52,087	8,441	428,622	155,479	67,291	76,419	229,894	4,335
$50,000 under $100,000	—	—	3,971,746	90,404	60,929	4,586	738	64,967	31,536	17,006	27,761	13,593	276
$100,000 under $200,000	—	—	614,615	8,641	15,202	612	87	6,013	9,067	2,851	5,962	491	12
$200,000 under $500,000	—	—	291,527	1,815	6,030	166	26	1,178	2,226	807	3,761	91	3
$500,000 under $1,000,000	—	—	126,096	330	4,346	31	6	225	779	168	3,561	7	[2]
$1,000,000 or more	—	—	242,739	188	28,729	13	2	134	2,413	98	26,314	9	[2]
Returns With Income Averaging Tax Computation													
Total	—	—	**14,898,960**	**791,138**	**490,788**	**26,451**	**4,258**	**697,748**	**462,111**	**21,671**	**22,513**	**78,821**	**1,274**
Under $5,000	—	—	54,618	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—		18,508	6,165	(*)	(*)	18,401	6,161	—	—	(*)	(*)
$10,000 under $15,000	—	—	300,397	77,326	28,555	3,720	690	71,260	27,779	11,550	6,840	4,105	57
$15,000 under $20,000	—	—	873,489	110,433	51,344	1,043	146	101,973	50,896			9,919	120
$20,000 under $50,000	—	—	6,812,675	443,229	253,682	18,279	2,897	379,736	243,156			52,840	866
$50,000 under $100,000	—	—	4,239,444	119,128	101,551	2,609	357	106,319	94,416	7,386	6,171	10,830	208
$100,000 under $200,000	—	—	1,414,620	18,242	33,393	585	131	16,347	27,993	1,948	5,188	778	17
$200,000 under $500,000	—	—	739,969	3,763	12,296	164	31	3,305	9,010	646	3,218	118	3
$500,000 under $1,000,000	—	—	237,611	397	2,788	26	3	319	1,748	97	1,036	11	[2]
$1,000,000 or more	—	—	226,137	112	1,014	4	1	88	952	44	60	8	[2]
Returns With Maximum and Regular Tax Computation													
Total	—	—	**3,119,821**	**34,009**	**37,243**	**153**	**25**	**29,601**	**17,831**	**5,885**	**19,313**	**1,781**	**52**
Under $50,000	—	—	6,270	228	221	—	—	15,404	5,789	2,805	8,063	1,079	20
$50,000 under $100,000	—	—	1,153,495	17,509	13,662	(*)	(*)						
$100,000 under $200,000	—	—	1,330,576	13,466	15,636	97	14	11,733	7,920	2,409	7,662	606	30
$200,000 under $500,000	—	—	479,060	2,542	6,178			2,231	3,189	609	2,976	90	2
$500,000 under $1,000,000	—	—	85,685	200	985	4	1	180	604	40	380	6	[2]
$1,000,000 or more	—	—	64,735	64	561	[3]	[3]	53	329	22	232	—	—
Returns With Maximum and Alternative Tax Computation													
Total	**37,268**	**209,803**	**1,867,457**	**18,725**	**21,556**	**140**	**20**	**16,243**	**11,382**	**3,633**	**10,123**	**725**	**15**
Under $50,000	15,825	43,197	425,796	7,069	5,020	—	—	6,036	2,065	—	—	—	—
$50,000 under $100,000	17,398	120,482	847,226	9,024	8,940	(*)	(*)	7,895	5,253	1,099	2,941	260	4
$100,000 under $200,000	3,668	40,218	428,210	2,357	5,496	96	16	2,065	3,094	1,824	3,660	393	9
$200,000 under $500,000	298	4,696	93,369	218	1,672	3	[2]	194	637	633	2,392	66	2
$500,000 under $1,000,000	79	1,210	72,856	57	428	[3]	[3]	53	333	62	1,035	6	[2]
$1,000,000 or more										15	95	[3]	[3]
Returns With Alternative Tax Computation Only													
Total	**53,597**	**660,349**	**2,568,139**	**25,270**	**41,722**	**2,461**	**359**	**17,144**	**18,279**	**8,312**	**23,052**	**1,039**	**24**
Under $20,000	—	—	26,178	—	—	—	—	—	—	—	—	—	—
$20,000 under $50,000	1,899	2,349	745,429	13,426	8,960	1,382	205	8,932	5,547	3,907	3,193	—	—
$50,000 under $100,000	30,203	249,493	767,361	8,364	11,268	758	99	5,778	5,842	2,886	5,317	649	14
$100,000 under $200,000	15,976	245,151	538,656	2,776	7,959	252	42	1,911	3,388	1,206	4,525	315	8
$200,000 under $500,000	4,477	104,307	248,790	522	2,574	49	9	390	1,242	225	1,320	52	2
$500,000 under $1,000,000	780	33,745	241,725	182	10,961	20	4	133	2,260	88	8,697	13	[2]
$1,000,000 or more	262	25,304										10	[2]

Footnotes at end of table.

Table 3.1—Returns With Income Tax Before Credits: 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[1] by size of adjusted gross income	Tax credits—continued				Income tax after credits		Additional tax for tax preferences		Total income tax				
	Work incentive program credit		Other tax credits		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	As a percent of—		Average income tax (dollars)
	Number of returns	Amount	Number of returns	Amount							Income subject to tax	Adjusted gross income	
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Returns With Regular Tax Computation Only													
Total	1,574	514	8,021	1,077	81,917,869	88,038,370	8,271	57,446	81,918,375	88,095,819	19.8	12.1	1,390
Under $5,000	—	—			11,539,871	2,157,301			11,539,871	2,157,318	15.1	5.2	187
$5,000 under $10,000					19,722,207	13,279,268	404	2,241	19,722,217	13,281,491	16.7	9.0	673
$10,000 under $15,000	1,037	347	7,421	241	15,529,011	20,962,744	99	535	15,529,080	20,963,279	17.8	10.9	1,350
$15,000 under $20,000					8,681,835	18,835,307	618	772	8,681,871	18,836,079	19.0	12.6	2,170
$20,000 under $50,000	374	121	375	178	6,168,111	25,672,264	2,538	5,512	6,168,235	25,677,776	22.3	16.0	4,163
$50,000 under $100,000			184	574	256,989	3,910,817	2,120	9,058	257,102	3,919,876	33.2	24.5	15,246
$100,000 under $200,000	163	46			16,128	599,413	1,532	11,470	16,231	610,883	44.8	29.1	37,637
$200,000 under $500,000			41	84	2,987	285,497	658	9,990	3,025	295,487	57.2	33.5	97,682
$500,000 under $1,000,000					477	121,749	177	5,477	487	127,226	64.4	38.5	261,244
$1,000,000 or more	(2)	(2)	—	—	253	214,010	125	12,390	256	226,401	63.6	38.1	884,377
Returns With Income Averaging Tax Computation													
Total	434	170	182	482	2,174,020	14,408,173	12,095	84,008	2,174,237	14,492,181	28.0	20.4	6,685
Under $5,000	—	—	—	—			—	—					
$5,000 under $10,000	—	—	—	—	64,934	48,453			64,942	48,537	15.3	8.9	694
$10,000 under $15,000			—	—	196,801	271,842	(*)	(*)	196,801	271,970	16.6	10.3	1,382
$15,000 under $20,000	206	87	—	—	375,769	822,145	772	1,956	375,771	822,187	18.3	12.2	2,188
$20,000 under $50,000					1,252,417	6,558,993			1,252,503	6,560,781	23.4	17.1	5,238
$50,000 under $100,000	163	55	162	462	245,642	4,137,893	4,286	10,604	245,730	4,148,497	34.0	25.9	16,882
$100,000 under $200,000	34	12			31,243	1,381,227	3,878	17,621	31,262	1,398,848	45.5	34.6	44,746
$200,000 under $500,000	31	16			6,278	727,672	2,424	26,083	6,290	753,755	57.9	42.8	119,834
$500,000 under $1,000,000	—	—	—	—	732	234,823	538	13,315	734	248,139	67.3	50.3	338,064
$1,000,000 or more	—	—	—	—	204	225,123	189	14,345	204	239,467	72.3	59.0	1,173,859
Returns With Maximum and Regular Tax Computation													
Total	42	13	(*)	(*)	78,685	3,082,577	(*)	(*)	78,685	3,082,681	42.4	34.9	39,187
Under $50,000	—	—	—	—	408	6,049	—	—	408	6,049	35.0	31.3	14,827
$50,000 under $100,000	(*)	(*)	(*)	(*)	44,998	1,139,833	(*)	(*)	44,998	1,139,833	38.1	31.3	25,331
$100,000 under $200,000	40	13	(*)	(*)	28,655	1,314,940	(*)	(*)	28,655	1,314,959	43.3	35.5	45,889
$200,000 under $500,000			(*)	(*)	4,229	472,882	(*)	(*)	4,229	472,884	49.8	41.3	111,819
$500,000 under $1,000,000	—	—	—	—	294	84,699	—	—	294	84,699	54.0	44.6	288,093
$1,000,000 or more	—	—	—	—	81	64,173	(*)	(*)	81	64,237	57.2	46.6	793,051
Returns With Maximum and Alternative Tax Computation													
Total	37	11	(*)	(*)	37,260	1,845,901	(*)	(*)	37,260	1,845,958	44.8	37.1	49,543
Under $50,000	—	—	—	—			—	—					
$50,000 under $100,000	(*)	(*)	(*)	(*)	15,822	420,777	—	—	15,822	420,777	38.7	32.4	26,594
$100,000 under $200,000	32	6	(*)	(*)	17,394	838,286	(*)	(*)	17,394	838,295	43.9	36.0	48,194
$200,000 under $500,000			(*)	(*)	3,667	422,713	(*)	(*)	3,667	422,726	50.8	41.9	115,278
$500,000 under $1,000,000	—	—	—	—	298	91,698	(*)	(*)	298	91,716	56.1	46.9	307,773
$1,000,000 or more	—	—	—	—	79	72,428	(*)	(*)	79	72,444	57.6	48.1	917,019
Returns With Alternative Tax Computation Only													
Total	39	8	37	2	53,592	2,526,416	955	8,481	53,594	2,534,897	47.2	37.1	47,298
Under $20,000	—	—	—	—	—	—							
$20,000 under $50,000	—	—	—	—	1,899	26,050	—	—	1,899	26,050	36.5	29.6	13,718
$50,000 under $100,000	(*)	(*)			30,203	736,596	116	260	30,203	736,855	38.4	31.6	24,397
$100,000 under $200,000	27	2	37	2	15,972	756,093	264	1,085	15,974	757,178	45.5	35.8	47,401
$200,000 under $500,000	5	2			4,476	530,697	361	2,367	4,476	533,064	55.6	41.3	119,094
$500,000 under $1,000,000	—	—	—	—	780	246,217	137	1,862	780	248,079	63.0	47.3	318,050
$1,000,000 or more					262	230,764	77	2,907	262	233,671	64.6	49.1	891,873

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

[1]Prior-year delinquent returns are included in the type of tax computation applicable as are returns with additional tax for tax preferences.

[2]Less than $500.

[3]Included in the above adjusted gross income class.

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

Table 3.2—Income, Tax, and Tax Savings of Taxpayers Using the Standard Income Averaging Tax Computation, 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	Salaries and wages		Sales of capital assets net gain less loss		Taxable income	Income subject to tax
			Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total	2,174,180	70,131,070	1,615,808	34,621,183	1,002,685	6,689,380	54,569,025	51,257,129
Taxable returns, total	2,150,159	69,895,980	1,605,607	34,564,108	988,492	6,656,417	54,274,819	50,998,596
Under $5,000	64,120	524,609	27,059	159,731	—	—	336,434	307,082
$5,000 under $10,000	193,072	2,476,964	125,010	1,172,307	25,364	69,949	1,656,020	1,553,067
$10,000 under $15,000	371,312	6,517,125	298,384	4,088,182	89,485	273,627	4,595,088	4,376,184
$15,000 under $20,000	398,099	8,919,200	315,479	5,709,570	123,299	322,217	6,595,084	6,299,696
$20,000 under $25,000	294,952	8,064,472	227,903	4,845,555	143,424	480,640	6,151,707	5,851,593
$25,000 under $30,000	547,278	20,781,839	407,503	10,606,176	134,179	358,402	16,523,518	15,533,323
$30,000 under $50,000	243,259	15,799,261	176,856	6,721,103	287,189	1,276,159	12,950,970	12,059,379
$50,000 under $100,000	30,941	3,991,659	22,019	976,326	154,658	1,339,736	3,328,601	3,041,384
$100,000 under $200,000	6,205	1,736,160	4,676	240,814	24,333	932,167	1,410,431	1,286,229
$200,000 under $500,000	721	484,171	565	33,607	5,656	849,973	390,818	362,896
$500,000 under $1,000,000	200	400,530	153	10,736	707	373,428	336,249	327,764
$1,000,000 or more					198	380,118		
Nontaxable returns, total	23,941	435,080	10,201	57,075	14,193	32,963	294,106	258,532
Under $5,000	—	—	—	—	—	—	—	—
$5,000 under $10,000	10,131	117,654	4,706	21,114	5,598	10,862	70,450	63,792
$10,000 under $15,000	7,684	130,247	2,743	15,018	4,748	8,731	79,005	71,010
$15,000 under $20,000	1,752	39,152	741	3,821	953	4,377	27,971	25,046
$20,000 under $25,000	2,986	81,577	1,474	7,367	2,091	5,033	63,657	55,304
$25,000 under $30,000	946	35,405	274	1,500	562	3,043	29,150	24,042
$30,000 under $50,000	392	25,163			203	731	19,714	16,025
$50,000 under $100,000	50	5,882	263	8,255	38	185	4,159	3,313
$100,000 under $200,000	—	—	—	—	—	—	—	—
$200,000 under $500,000	—	—	—	—	—	—	—	—
$500,000 under $1,000,000								
$1,000,000 or more								

Size of adjusted gross income	Income tax before income averaging[2]	Income tax after income averaging[3]	Tax savings due to income averaging[4]	Average tax savings (dollars)	Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	16,170,083	14,752,125	1,417,958	652	2,149,842	14,263,375	2,150,159	14,348,431
Taxable returns, total	16,106,483	14,699,192	1,407,291	655	2,149,842	14,263,375	2,150,159	14,348,431
Under $5,000	58,572	52,754	5,818	259	64,112	48,339	64,120	48,423
$5,000 under $10,000	309,188	285,989	23,199	120	193,072	266,643	193,072	266,770
$10,000 under $15,000	903,119	849,956	53,163	143	371,310	811,485	371,312	811,526
$15,000 under $20,000	1,400,181	1,317,704	82,477	207	398,094	1,262,358	398,099	1,262,638
$20,000 under $25,000	1,410,668	1,314,143	96,524	327	294,922	1,266,533	294,952	1,266,861
$25,000 under $30,000	4,491,390	4,097,828	393,562	719	547,227	3,970,258	547,278	3,971,356
$30,000 under $50,000	4,657,078	4,193,338	463,739	1,906	243,171	4,098,142	243,259	4,108,610
$50,000 under $100,000	1,576,605	1,398,912	177,693	5,743	30,922	1,366,964	30,941	1,384,404
$100,000 under $200,000	816,308	730,645	85,663	13,806	6,193	718,513	6,205	744,274
$200,000 under $500,000	253,591	234,076	19,515	27,066	719	231,297	721	244,449
$500,000 under $1,000,000	229,783	223,846	5,937	29,685	200	222,843	200	237,118
$1,000,000 or more								
Nontaxable returns, total	63,600	52,933	10,667	446	—	—	—	—
Under $5,000	—	—	—	—	—	—	—	—
$5,000 under $10,000	12,281	10,941	1,340	225	—	—	—	—
$10,000 under $15,000	14,547	12,790	1,757	229	—	—	—	—
$15,000 under $20,000	5,744	4,987	757	432	—	—	—	—
$20,000 under $25,000	14,399	11,890	2,509	840	—	—	—	—
$25,000 under $30,000	7,912	5,935	1,977	2,089	—	—	—	—
$30,000 under $50,000	6,857	5,012	1,845	4,707	—	—	—	—
$50,000 under $100,000	1,860	1,378	482	9,640	—	—	—	—
$100,000 under $200,000	—	—	—	—	—	—	—	—
$200,000 under $500,000	—	—	—	—	—	—	—	—
$500,000 under $1,000,000								
$1,000,000 or more								

[1]Does not include taxpayers using the special income averaging provisions on Form 4972.
[2]Tax computed under the regular computation methods.
[3]Tax computed under the income averaging method (income tax before credits).
[4]Column 9 minus column 10.
NOTE: Detail may not add to total because of rounding.

Table 3.3—Income, Tax, and Tax Savings of Taxpayers Using Special Averaging Methods, 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	Pensions and annuities in adjusted gross income	Taxable income	Income subject to tax	Income tax before special averaging[1]	Income tax after special averaging[2]	Tax savings due to special averaging[3]	Average tax savings (dollars)	Income tax after credits		Total income tax	
										Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	24,273	750,102	82,301	587,113	510,409	169,560	146,635	22,745	937	24,078	144,798	24,078	145,750
Taxable returns, total	24,078	745,772	82,301	584,264	507,940	168,648	145,973	22,675	942	24,078	144,798	24,078	145,750
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $15,000	8,188	127,665	14,096	91,407	82,813	17,893	15,943	1,951	462	8,188	15,860	8,188	15,860
$15,000 under $20,000	2,449	56,884	1,044	42,029	40,088	8,821	8,287	534	218	2,449	8,025	2,449	8,025
$20,000 under $25,000	5,435	148,615	19,895	107,968	99,715	24,434	22,000	2,434	448	5,435	21,988	5,435	21,988
$25,000 under $30,000	4,290	157,531	25,960	127,387	110,908	36,542	29,900	6,642	1,548	4,290	29,831	4,290	29,912
$30,000 under $50,000	2,471	170,208	12,981	131,354	116,884	47,675	40,250	7,425	3,005	2,471	39,752	2,471	39,888
$50,000 under $100,000	321	42,589	4,028	34,325	31,318	16,311	14,469	1,842	5,740	321	14,264	321	14,444
$100,000 under $200,000	85	23,208	1,448	17,762	16,399	10,129	9,186	943	11,092	85	9,159	85	9,481
$200,000 under $500,000	13	8,780	476	6,208	5,569	3,981	3,535	447	34,365	13	3,526	13	3,689
$500,000 under $1,000,000	4	5,392	757	3,827	3,438	2,563	2,291	272	68,021	4	2,279	4	2,349
$1,000,000 or more													
Total nontaxable returns	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Tax computed under the regular computation method.
[2]Tax computed under the special averaging method.
[3]Column 6 minus column 7.
NOTE: Detail may not add to total because of rounding.

Table 3.4—Income, Tax, and Tax Savings of Returns With Maximum Tax on Earned 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	Number of returns	Adjusted gross income	Earned income	Salaries and wages		Taxable income	Income subject to tax	Income tax before maximum tax[1]	Income ta after maximum tax[2]
				Number of returns	Amount				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand total	115,998	13,811,405	12,797,154	94,531	7,924,866	11,381,783	11,381,783	5,312,953	4,987,
Taxable returns, total	115,925	13,804,986	12,790,588	94,472	7,920,082	11,376,265	11,376,265	5,310,579	4,985,
Under $50,000	491	23,019	25,954	148	5,298	20,673	20,673	7,581	7
$50,000 under $100,000	60,737	4,928,666	5,001,099	49,101	3,134,381	4,069,438	4,069,438	1,608,324	1,576
$100,000 under $200,000	46,049	6,027,050	5,580,671	37,906	3,509,491	4,946,948	4,946,948	2,309,267	2,177
$200,000 under $500,000	7,896	2,152,046	1,717,066	6,661	1,038,600	1,780,887	1,780,887	1,016,908	907
$500,000 under $1,000,000	592	385,681	276,852	516	143,525	320,380	320,380	206,661	179
$1,000,000 or more	160	288,524	188,954	140	88,767	237,939	237,939	161,838	137
Total nontaxable returns	73	6,419	6,558	59	4,804	5,518	5,518	2,374	2,

Size of adjusted gross income	Tax savings due to maximum tax[3]	Average tax savings (dollars)	Additional tax savings due to alternative tax		Average additional tax savings (dollars)	Income tax after credits		Total income tax	
			Number of returns	Amount[4]		Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Grand total	325,674	2,808	37,268	24,558	659	115,925	4,928,478	115,925	4,928,6
Taxable returns, total	325,515	2,808	37,260	24,548	659	115,925	4,928,478	115,925	4,928,6
Under $50,000	76	154	(*)	(*)	(*)	491	7,342	491	7,3
$50,000 under $100,000	31,539	519	15,739	2,603	165	60,737	1,559,317	60,737	1,559,3
$100,000 under $200,000	132,139	2,870	17,394	13,448	773	46,049	2,153,226	46,049	2,153,2
$200,000 under $500,000	109,907	13,919	3,667	7,319	1,996	7,896	895,595	7,896	895,6
$500,000 under $1,000,000	27,607	46,634	298	936	3,141	592	176,397	592	176,4
$1,000,000 or more	24,247	151,545	79	241	3,047	160	136,601	160	136,6
Total nontaxable returns	159	2,178	(*)	(*)	(*)	—	—	—	-

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]For maximum/regular returns, equals tax computed under regular tax computation method; for maximum/alternative returns, equals tax computed using alternative tax computation method.
[2]Tax computed under the maximum tax computation method (income tax before credits).
[3]Column 8 minus column 9.
[4]For maximum/alternative returns, tax computed under the regular tax computation method minus tax computed under the alternative tax computation method.
NOTE: Detail may not add to total because of rounding.

Table 3.5—Income, Tax and Tax Savings of Taxpayers Using Alternative Tax Computation Only by Size of Adjusted Gross Income[1]

(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		Sales of capital assets net gain less loss		Taxable income	Income subject to tax
			Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total	53,597	6,828,101	37,580	1,420,869	53,597	1,262,043	5,366,007	5,366,774
Taxable returns, total	53,594	6,827,390	37,578	1,420,738	53,594	1,261,998	5,365,521	5,366,289
Under $20,000	—	—	—	—	—	—	—	—
$20,000 under $50,000	1,899	87,932	(*)	(*)	1,899	2,352	71,310	71,310
$50,000 under $100,000	30,203	2,333,544	21,462	761,646	30,203	266,798	1,917,570	1,917,570
$100,000 under $200,000	15,974	2,115,859	11,125	436,064	15,974	361,034	1,664,199	1,664,199
$200,000 under $500,000	4,476	1,289,073	3,028	160,309	4,476	295,205	957,849	957,849
$500,000 under $1,000,000	780	524,877	523	37,395	780	166,497	393,322	393,515
$1,000,000 or more	262	476,105	172	14,328	262	170,110	361,271	361,846
Total nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Size of adjusted gross income	Income tax before alternative tax[2]	Income tax after alternative tax[3]	Tax savings due to alternative tax[4]	Average tax savings (dollars)	Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	2,626,068	2,568,139	57,929	1,081	53,592	2,526,416	53,594	2,534,897
Taxable returns, total	2,625,793	2,567,871	57,922	1,081	53,592	2,526,417	53,594	2,534,897
Under $20,000	—	—	—	—	—	—	—	—
$20,000 under $50,000	26,253	26,178	75	39	1,899	26,050	1,899	26,050
$50,000 under $100,000	756,008	745,429	10,579	350	30,203	736,596	30,203	736,855
$100,000 under $200,000	788,584	767,252	21,332	1,335	15,972	756,093	15,974	757,178
$200,000 under $500,000	554,110	538,497	15,613	3,488	4,476	530,697	4,476	533,064
$500,000 under $1,000,000	254,741	248,790	5,951	7,629	780	246,217	780	248,079
$1,000,000 or more	246,097	241,725	4,372	16,686	262	230,764	262	233,671
Total nontaxable returns	(*)	(*)	(*)	(*)	—	—	—	—

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Does not include maximum/alternative tax computation method returns.
[2]Tax computed under the regular tax computation method.
[3]Tax computed under the alternative tax computation method (income tax before credits).
[4]Column 9 minus column 10.
NOTE: Detail may not add to total because of rounding.

Table 3.6—Returns With Maximum Tax on Earned Income: Adjusted Gross Income, Earned Net Income, Taxable Income, and Income Tax Before Credits by Size of Taxable Income

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

	Total		Size of taxable income									
			$38,000 under $52,000		$52,000 under $70,000		$70,000 under $100,000		$100,000 under $200,000		$200,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All Returns												
Adjusted gross income	115,998	13,811,406	2,678	154,944	36,651	2,836,034	43,538	4,405,847	27,863	4,352,052	5,268	2,062,529
Earned income	115,998	12,797,154	2,678	164,135	36,651	2,972,912	43,538	4,268,719	27,863	3,849,593	5,268	1,541,796
Deductions from earned income	43,190	642,532	1,048	10,323	14,906	173,113	16,598	196,754	9,252	182,031	1,386	80,311
Earned net income	115,998	12,154,622	2,678	153,811	36,651	2,799,798	43,538	4,071,964	27,863	3,667,562	5,268	1,461,485
Taxable income	115,998	11,381,782	2,678	122,723	36,651	2,256,591	43,538	3,596,125	27,863	3,644,637	5,268	1,761,706
Earned taxable income:												
Total	115,998	9,640,242	2,678	117,816	36,651	2,148,742	43,538	3,232,512	27,863	2,973,024	5,268	1,168,149
Subject to regular rates	115,998	5,901,052	2,678	101,764	36,651	1,864,594	43,538	2,234,100	27,863	1,431,208	5,268	269,386
Subject to maximum tax rate on earned income	115,998	3,739,191	2,678	16,052	36,651	284,148	43,538	998,412	27,863	1,541,816	5,268	898,763
Other taxable income												
Total	97,587	1,741,540	1,949	4,907	28,177	107,850	37,589	363,613	25,007	671,613	4,865	593,557
Tax preference offset	3,478	80,964	(*)	(*)	52	329	525	4,404	1,873	30,544	1,020	45,648
Capital gains offset	7,276	23,506	(*)	(*)	2,544	4,040	2,855	9,527	1,579	7,713	223	2,013
Unearned taxable income	93,208	1,637,070	1,866	4,656	26,793	103,480	35,903	349,682	24,021	633,356	4,625	545,896
Subject to regular rates	90,783	1,531,736	1,874	4,413	25,633	90,063	34,869	296,174	23,700	578,194	4,707	562,893
Subject to capital gains rates	37,268	209,804	560	494	8,358	17,786	14,390	67,439	11,438	93,419	2,522	30,665
Income tax before credits:												
Generated at all rates	115,998	4,987,278	2,678	45,798	36,651	846,682	43,538	1,476,544	27,863	1,674,562	5,268	943,693
Generated at regular rates												
Total	115,998	3,013,569	2,678	37,533	36,651	695,900	43,538	943,922	27,863	857,104	5,268	479,109
On earned taxable income	115,998	2,047,826	2,678	35,011	36,651	646,897	43,538	775,612	27,863	496,808	5,268	93,497
On other taxable income	90,783	965,743	1,874	2,522	25,633	49,003	34,869	168,310	23,700	360,296	4,707	385,611
Generated at capital gains rate	37,268	104,893	560	247	8,358	8,891	14,390	33,716	11,438	46,707	2,522	15,332
Generated at maximum tax rate on earned income	115,998	1,869,566	2,678	8,025	36,651	142,065	43,538	499,195	27,863	770,901	5,268	449,380
Joint Returns of Husbands and Wives and Returns of Surviving Spouses												
Adjusted gross income	106,652	12,864,531	—	—	33,704	2,617,494	41,404	4,188,408	26,601	4,146,738	4,943	1,911,890
Earned income	106,652	11,921,373	—	—	33,704	2,752,514	41,404	4,060,891	26,601	3,682,142	4,943	1,425,826
Deductions from earned income	40,108	592,769	—	—	13,995	160,195	15,926	183,570	8,870	175,232	1,317	73,771
Earned net income	106,652	11,328,604	—	—	33,704	2,592,319	41,404	3,877,320	26,601	3,506,910	4,943	1,352,055
Taxable income	106,652	10,602,218	—	—	33,704	2,078,323	41,404	3,418,659	26,601	3,471,070	4,943	1,634,167
Earned taxable income:												
Total	106,652	8,992,903	—	—	33,704	1,987,609	41,404	3,078,941	26,601	2,843,830	4,943	1,082,524
Subject to regular rates	106,652	5,545,904	—	—	33,704	1,752,608	41,404	2,153,008	26,601	1,383,252	4,943	257,036
Subject to maximum tax rate on earned income	106,652	3,446,999	—	—	33,704	235,001	41,404	925,933	26,601	1,460,578	4,943	825,488
Other taxable income:												
Total	90,040	1,609,315	—	—	25,752	90,714	35,830	339,718	23,878	627,240	4,580	551,643
Tax preference offset	3,255	75,053	—	—	(*)	(*)	493	4,124	1,747	27,941	968	42,744
Capital gains offset	6,650	21,301	—	—	2,176	2,963	2,760	9,140	1,497	7,236	217	1,961
Unearned taxable income	85,982	1,512,962	—	—	24,506	87,508	34,172	326,454	22,950	592,063	4,354	506,937
Subject to regular rates	83,834	1,414,732	—	—	23,576	77,040	33,196	276,923	22,636	538,432	4,426	522,337
Subject to capital gains rates	34,383	194,583	—	—	7,338	13,674	13,713	62,795	10,934	88,808	2,398	29,306
Income tax before credits:												
Generated at all rates	106,652	4,633,987	—	—	33,704	774,016	41,404	1,397,788	26,601	1,588,232	4,943	873,951
Generated at regular rates												
Total	106,652	2,813,956	—	—	33,704	649,861	41,404	903,715	26,601	813,700	4,943	446,679
On earned taxable income	106,652	1,926,135	—	—	33,704	608,694	41,404	747,756	26,601	480,414	4,943	89,271
On other taxable income	83,834	887,821	—	—	23,576	41,167	33,196	155,959	22,636	333,286	4,426	357,409
Generated at capital gains rate	34,383	97,284	—	—	7,338	6,835	13,713	31,394	10,934	44,402	2,398	14,652
Generated at maximum tax rate on earned income	106,652	1,723,473	—	—	33,704	117,492	41,404	462,956	26,601	730,282	4,943	412,743

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

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

Table 3.7—Returns With Net Gain From Sales of Capital Assets and With Regular Tax Computation or Alternative Tax Computation: Gains and Losses by Type, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Returns with regular tax computation rates only[1]																	
	Number of returns	Net gain from sales of capital assets	Short-term capital gains and losses						Long-term capital gains and losses						Net long-term capital gain in excess of any short-term capital loss		Income subject to tax	Income tax before credits
			Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)		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	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)	(17)	(18)
Total	5,625,220	15,149,756	20,871	81,441	340,920	618,616	181,769	547,685	58,357	212,614	5,478,734	28,744,201	35,618	65,118	5,478,734	29,196,515	74,609,149	18,939,909
Under $5,000	429,238	344,366	(*)	(*)	16,513	10,204	(*)	(*)	(*)	(*)	416,113	668,668	(*)	(*)	416,113	668,553	474,269	71,808
$5,000 under $10,000	1,165,593	1,360,628	5,464	5,590	41,696	30,430	24,122	13,480	7,274	6,425	1,143,007	2,675,326	9,612	7,459	1,143,007	2,661,845	4,338,517	725,293
$10,000 under $15,000	1,246,027	1,700,814			57,924	46,347	18,348	24,230	9,091	11,678	1,221,349	3,346,632			1,221,349	3,322,402	9,581,054	1,743,322
$15,000 under $20,000	942,778	1,409,935	947	4,757	54,958	60,494	25,534	30,196	7,151	43,978	918,124	2,733,651	4,693	2,287	918,124	2,703,456	10,999,247	2,136,559
$20,000 under $25,000	600,772	1,221,922	2,515	4,286	47,933	70,392	21,656	20,201	8,613	12,813	583,339	2,332,654	3,956	4,697	583,339	2,312,453	9,470,235	1,978,089
$25,000 under $30,000	405,755	1,045,606	2,772	2,469	34,559	58,346	23,901	20,716	5,750	11,644	391,586	2,005,025	4,830	4,893	391,586	1,984,308	8,105,911	1,833,660
$30,000 under $50,000	583,360	2,494,181	4,470	13,712	56,208	163,791	36,510	81,016	10,301	31,597	562,098	4,806,079	8,443	32,142	562,098	4,725,063	16,339,929	4,303,330
$50,000 under $100,000	215,220	2,142,282	3,538	29,054	25,854	101,462	23,670	118,052	8,534	34,230	208,058	4,218,012	3,152	9,161	208,058	4,099,960	10,341,573	3,557,992
$100,000 under $200,000	28,515	1,262,384	850	12,623	4,118	42,086	5,471	81,997	1,546	16,760	27,323	2,528,181	658	2,795	27,323	2,446,184	2,666,874	1,207,294
$200,000 under $500,000	6,664	1,047,735	224	6,178	909	20,466	1,853	81,455	461	10,434	6,470	2,138,945	124	1,475	6,470	2,057,490	1,325,882	744,117
$500,000 under $1,000,000	951	489,361	37	718	169	5,838	342	23,104	62	1,220	929	990,291	13	70	929	967,187	451,771	288,357
$1,000,000 or more	347	630,544	20	2,031	79	6,760	147	53,123	31	28,577	338	1,300,737	6	24	338	1,247,614	513,887	350,088

Size of adjusted gross income	Returns with regular tax computation rates only[1]						Returns with alternative tax computation[2]												
	Tax preferences				Additional tax for tax preferences		Number of returns	Net gain from sales of capital assets	Short-term capital gains and losses						Long-term capital gains and losses				
	Total		Capital gains						Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)		Capital loss carryover		Long-term gains from certain binding contracts, distributions, and installment sales		Net capital gain (after 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	
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Total	75,187	5,061,179	73,741	4,696,436	19,374	137,446	90,865	1,529,764	1,917	14,093	8,300	39,342	16,117	152,846	4,939	41,830	1,707	233,343	3,133,693
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	465	38,488	465	38,017	410	2,307	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $15,000	628	19,422	517	15,548	161	663	—	—	—	—	—	—	—	—	—	—	—	—	—
$15,000 under $20,000	1,027	35,427	1,013	33,104	436	740	—	—	—	—	—	—	—	—	—	—	—	—	—
$20,000 under $25,000	2,603	60,392	2,463	58,508	176	715	—	—	—	—	—	—	—	—	—	—	—	—	—
$25,000 under $30,000	3,113	82,429	3,029	73,263	274	1,321	—	—	—	—	—	—	—	—	—	—	—	—	—
$30,000 under $50,000	20,082	528,004	19,675	445,316	2,494	5,016	1,982	2,379	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	4,995
$50,000 under $100,000	28,951	1,141,264	28,507	1,018,102	6,136	18,684	45,945	310,658	801	3,857	3,654	6,429	7,348	31,401	2,212	10,871	1,128	78,425	639,859
$100,000 under $200,000	12,341	1,037,430	12,157	976,063	5,250	27,493	33,374	501,796	852	4,082	3,518	18,201	6,383	38,426	2,123	19,495			1,005,617
$200,000 under $500,000	4,786	1,012,463	4,737	956,213	3,016	35,323	8,145	359,966	191	3,098	920	10,695	1,933	66,235	500	7,898	436	69,414	764,777
$500,000 under $1,000,000	855	479,634	845	465,597	708	18,539	1,078	178,484	35	504	141	3,014	315	10,060	63	2,244	101	43,185	361,000
$1,000,000 or more	334	626,018	331	616,497	311	26,627	341	176,481	13	2,432	65	1,000	112	6,481	26	1,268	42	42,319	357,445

Footnotes at end of table.

Table 3.7—Returns With Net Gain From Sales of Capital Assets and With Regular Tax Computation or Alternative Tax Computation: Gains and Losses by Type, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with alternative tax computation[2]															
	Net long-term capital gain in excess of any short-term capital loss					Taxable income	Income subject to tax			Income tax before credits	Tax preferences				Additional tax for tax preferences	
	Total	Excludable portion	Subject to tax at				At regular rates	At maximum rate on earned income	At capital gains tax rate		Total		Capital gains			
			50 percent rate	Regular rates							Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
				Number of returns	Amount											
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
Total	2,980,844	1,490,423	870,153	12,635	620,270	9,485,227	7,328,313	1,287,527	870,153	4,435,598	21,450	1,243,350	21,347	1,044,198	987	8,539
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	4,751	2,376	2,376	—	—	74,853	72,134	343	2,376	27,476	(*)	(*)	(*)	(*)	—	—
$50,000 under $100,000	608,458	304,229	292,662	1,945	11,567	3,001,340	2,536,139	172,539	292,662	1,169,927	5,713	130,810	5,669	106,237	116	260
$100,000 under $200,000	967,190	483,595	365,633	6,475	117,962	3,574,806	2,592,291	616,883	365,633	1,614,587	10,340	379,139	10,304	312,191	267	1,094
$200,000 under $500,000	698,542	349,271	144,525	3,355	204,746	1,790,375	1,286,586	359,263	144,525	966,865	4,347	360,009	4,327	299,150	367	2,379
$500,000 under $1,000,000	350,939	175,470	38,442	642	137,028	556,899	447,198	71,451	38,442	342,160	763	182,345	760	159,795	139	1,881
$1,000,000 or more	350,964	175,482	26,515	218	148,967	486,954	393,965	67,048	26,515	314,581	264	191,025	264	166,803	78	2,924

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

[1] Includes returns with income averaging, prior—year delinquent returns using the regular method and returns with maximum tax on earned income not also having an alternative tax computation.

[2] Includes those returns with maximum tax on earned income also having an alternative tax computation.

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

Table 3.8—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 no total income tax		Returns with total income tax				Coefficient of variation for total income tax (percent)**	
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(a)	(b)
Total	**80,692,587**	**627,148,338**	**108,083,776**	**182,341**	**16,425,425**	**27,439,502**	**64,267,162**	**799,708,834**	**108,083,776**	**182,341**	**0.2**	**0**
No adjusted gross income	443,603	—3,504,924	15,724	15,724	441,337	—3,323,892	2,266	—181,032	15,724	15,724	19.1	8
$1 under $1,000	5,513,548	3,041,493	1,046	24	5,447,891	2,982,697	65,657	58,796	1,046	24	19.3	22
$1,000 under $2,000	6,064,252	9,034,156	13,314	262	5,857,184	8,707,474	207,068	326,681	13,314	262	10.6	12
$2,000 under $3,000	5,252,794	13,011,458	211,497	269	1,988,151	4,829,232	3,264,643	8,182,226	211,497	269	2.6	3
$3,000 under $4,000	4,878,360	17,074,365	667,479	280	1,143,214	3,956,287	3,735,146	13,118,078	667,479	280	2.4	2
$4,000 under $5,000	4,885,061	21,934,622	1,266,039	215	614,053	2,715,724	4,271,008	19,218,898	1,266,039	215	2.2	2
$5,000 under $6,000	4,785,426	26,230,912	1,821,265	351	353,341	1,917,319	4,432,085	24,313,593	1,821,265	351	2.2	2
$6,000 under $7,000	4,056,036	26,343,014	2,096,245	285	217,333	1,400,637	3,838,703	24,942,378	2,096,245	285	2.3	2
$7,000 under $8,000	4,152,000	31,073,303	2,780,460	704	102,952	766,144	4,049,048	30,307,159	2,780,460	704	2.2	2
$8,000 under $9,000	3,916,628	33,257,463	3,182,858	2,117	77,222	651,259	3,839,406	32,606,204	3,182,858	2,117	2.3	2
$9,000 under $10,000	3,671,642	34,842,589	3,449,516	191	46,760	441,446	3,624,882	34,401,142	3,449,516	191	2.4	2
$10,000 under $11,000	3,504,122	36,814,469	3,794,100	223	26,165	273,591	3,477,957	36,540,879	3,794,100	223	1.6	1
$11,000 under $12,000	3,344,198	38,436,089	4,006,430	335	21,952	250,232	3,322,246	38,185,857	4,006,430	335	1.6	1
$12,000 under $13,000	3,303,328	41,273,112	4,488,194	241	12,551	155,700	3,290,777	41,117,412	4,488,194	241	1.6	1
$13,000 under $14,000	2,961,149	39,908,544	4,464,732	295	10,898	146,145	2,950,251	39,762,399	4,464,732	295	1.8	1
$14,000 under $15,000	2,691,312	38,986,038	4,482,442	217	5,879	85,723	2,685,433	38,900,314	4,482,442	217	1.9	2
$15,000 under $20,000	9,091,001	156,290,370	19,658,989	1,537	33,242	563,287	9,057,759	155,727,082	19,658,989	1,537	0.3	0
$20,000 under $25,000	3,943,993	87,336,804	12,469,068	1,473	9,769	214,177	3,934,224	87,122,628	12,469,068	1,473	0.8	0
$25,000 under $30,000	1,741,991	47,342,145	7,546,473	2,120	5,131	140,146	1,736,860	47,201,999	7,546,473	2,120	1.5	0
$30,000 under $50,000	1,759,837	64,962,649	12,259,977	7,276	7,312	269,252	1,752,525	64,693,397	12,259,977	7,276	1.4	0
$50,000 under $100,000	596,663	39,382,429	10,367,467	22,844	2,466	163,881	594,197	39,218,548	10,367,467	22,844	0.4	0
$100,000 under $200,000	110,176	14,362,899	4,922,394	32,435	458	62,688	109,718	14,300,211	4,922,394	32,435	0.3	0
$200,000 under $500,000	21,929	6,145,723	2,479,842	40,381	142	42,509	21,787	6,103,213	2,479,842	40,381	0.5	0
$500,000 under $1,000,000	2,635	1,760,483	800,588	21,402	15	10,061	2,620	1,750,422	800,588	21,402	[2]	[2]
$1,000,000 or more	903	1,808,133	837,637	31,140	7	17,783	896	1,790,350	837,637	31,140	[2]	[2]
Returns under $5,000	27,037,618	60,591,170	2,175,099	16,775	15,491,830	19,867,522	11,545,788	40,723,648	2,175,099	16,775	1.2	1
Returns $5,000 under $10,000	20,581,732	151,747,280	13,330,344	3,646	797,608	5,176,805	19,784,124	146,570,476	13,330,344	3,646	0.8	0
Returns $10,000 under $15,000	15,804,109	195,418,252	21,235,898	1,312	77,445	911,391	15,726,664	194,506,861	21,235,898	1,312	0.2	0
Returns $15,000 under $20,000	9,091,001	156,290,370	19,658,989	1,537	33,242	563,287	9,057,759	155,727,082	19,658,989	1,537	0.3	0
Returns $20,000 or more	8,178,127	263,101,265	51,683,446	159,070	25,300	920,497	8,152,827	262,180,768	51,683,446	159,070	[2]	[2]

Footnotes at end of table.

Table 3.8—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	Returns with total income tax—continued											
	Size of total income tax											
	$1 under $50				$50 under $100				$100 under $200			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	2,462,779	7,898,724	58,891	(*)	2,182,601	7,997,575	161,992	(*)	3,838,435	16,592,188	567,701	125
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	68	−5,660	10	10
$1 under $1,000	65,647	58,791	1,021	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	95,032	138,788	3,089	—	69,489	115,204	4,701	—	42,457	72,582	5,263	—
$2,000 under $3,000	1,427,819	3,294,247	32,606	—	1,046,579	2,680,447	76,569	—	743,693	2,081,446	90,377	8
$3,000 under $4,000	313,598	1,087,297	8,928	—	420,067	1,435,353	31,031	—	1,415,632	4,765,535	223,284	—
$4,000 under $5,000	216,236	969,398	4,840	—	302,589	1,354,087	23,498	—	628,855	2,784,660	98,773	—
$5,000 under $6,000	164,364	883,242	3,731	—	128,181	704,930	9,487	—	466,536	2,545,851	68,723	—
$6,000 under $7,000	73,889	474,310	2,052	—	90,450	591,351	6,973	—	215,660	1,400,510	31,680	—
$7,000 under $8,000	24,726	186,146	580	—	49,717	370,987	3,947	—	133,686	999,972	20,538	—
$8,000 under $9,000	38,114	326,011	953	—	42,273	358,094	3,283	—	74,189	628,547	11,084	—
$9,000 under $10,000	20,540	191,977	528	—	12,510	117,364	865	—	53,247	505,065	8,237	—
$10,000 under $11,000	11,803	124,732	275	—	9,106	96,093	769	—	25,031	263,138	3,908	—
$11,000 under $12,000	4,581	53,060	137	—	4,242	48,524	339	—	17,731	200,728	2,652	—
$12,000 under $13,000	2,404	30,179	50	—				—	4,610	57,014	702	—
$13,000 under $14,000	1,901	27,392	51	—	2,929	38,283	202	—	7,137	97,064	1,056	105
$14,000 under $15,000				—				—	1,931	28,058	307	—
$15,000 under $20,000	1,042	18,313	31	—	2,893	45,645	217	—	4,768	77,697	635	(*)
$20,000 under $25,000	507	11,256	9	—	966	20,812	70	—	1,740	38,775	262	—
$25,000 under $30,000	204	5,620	4	—	314	8,475	20	—	926	26,286	122	—
$30,000 under $50,000	227	8,428	4	—	230	8,942	16	—	448	15,871	73	—
$50,000 under $100,000	130	8,882	2	—				—	60	4,008	10	—
$100,000 under $200,000	—	—	—	—	43	4,300	3	(*)	29	4,437	5	—
$200,000 under $500,000	(*)	(*)	(*)	—	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—				—
$1,000,000 or more												
Returns under $5,000	2,118,346	5,546,596	50,484	(*)	1,838,746	5,583,100	135,800	(*)	2,830,705	9,698,563	417,707	18
Returns $5,000 under $10,000	321,633	2,061,686	7,845	—	323,131	2,142,725	24,555	—	943,318	6,079,946	140,261	—
Returns $10,000 under $15,000	20,689	235,363	513	—	16,277	182,901	1,311	—	56,440	646,022	8,625	105
Returns $15,000 under $20,000	1,042	18,313	31	—	2,893	45,645	217	—	4,768	77,697	635	(*)
Returns $20,000 or more	1,069	34,765	19	—	1,554	43,204	109	(*)	3,204	89,982	471	(*)

Footnotes at end of table.

Table 3.8—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	Returns with total income tax—continued											
	Size of total income tax—continued											
	$200 under $300				$300 under $400				$400 under $500			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	3,542,581	18,880,480	879,481	22	3,154,504	18,258,193	1,180,972	35	2,993,348	19,185,189	1,344,071	
No adjusted gross income	(*)	(*)	(*)	(*)	24	−3,035	9	9	(*)	(*)	(*)	(*)
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—				(*)	—	—	—	—
$2,000 under $3,000	37,776	101,112	8,941	—	59,025	202,965	20,271	—	—	—	—	—
$3,000 under $4,000	1,504,596	5,533,282	372,857	—				—	30,958	118,421	13,583	
$4,000 under $5,000	604,353	2,732,856	148,772	—	1,389,644	6,033,052	478,789	—	1,041,947	4,937,795	462,935	
$5,000 under $6,000	557,192	3,035,612	135,908	13	622,446	3,402,573	219,725	—	573,718	3,172,266	261,720	
$6,000 under $7,000	350,511	2,259,518	88,843	—	419,482	2,730,606	147,638	(*)	409,810	2,651,930	184,145	
$7,000 under $8,000	192,268	1,429,057	49,286	—	270,378	2,018,119	95,553	—	400,773	2,979,326	178,601	
$8,000 under $9,000	111,420	946,807	28,006	—	176,346	1,500,333	61,896	—	209,343	1,765,112	94,775	
$9,000 under $10,000	80,701	757,777	20,796	—	94,282	886,861	33,640	(*)	152,199	1,447,675	69,378	
$10,000 under $11,000	44,422	467,500	11,111	—	56,622	593,023	20,079	—	68,476	714,280	31,017	
$11,000 under $12,000	27,507	317,651	6,858	—	32,013	368,143	11,487	—	51,689	591,342	22,966	
$12,000 under $13,000	8,772	109,415	2,151	—	12,494	154,967	4,391	—	25,474	315,845	11,583	
$13,000 under $14,000	10,689	141,996	2,832	—	8,214	109,828	2,786	3	9,626	129,518	4,505	
$14,000 under $15,000	2,978	42,869	736	—	4,217	60,723	1,440	—	6,773	97,753	3,161	
$15,000 under $20,000	6,688	111,872	1,675	—	6,621	109,659	2,334	—	8,505	142,826	3,885	
$20,000 under $25,000	1,703	38,230	452	—	935	21,361	336	—	1,533	34,071	697	
$25,000 under $30,000	510	13,792	132	(*)	558	14,975	187	3	641	17,515	298	
$30,000 under $50,000	283	9,959	71	—	1,042	41,763	356	(*)	1,681	62,311	730	
$50,000 under $100,000				—				—				(*)
$100,000 under $200,000	176	13,384	46	—	161	12,277	55	(*)	123	9,341	57	
$200,000 under $500,000				—				(*)				
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	
Returns under $5,000	2,146,761	8,365,050	530,577	(*)	1,448,693	6,232,980	499,069	22	1,072,982	5,054,078	476,553	(*)
Returns $5,000 under $10,000	1,292,092	8,428,770	322,839	13	1,582,934	10,538,492	558,452	2	1,745,843	12,016,309	788,619	
Returns $10,000 under $15,000	94,368	1,079,432	23,688	—	113,560	1,286,684	40,183	3	162,038	1,848,738	73,232	
Returns $15,000 under $20,000	6,688	111,872	1,675	—	6,621	109,659	2,334	—	8,505	142,826	3,885	
Returns $20,000 or more	2,672	75,365	701	(*)	2,696	90,375	933	7	3,978	123,238	1,781	

Footnotes at end of table.

Table 3.8—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	Returns with total income tax—continued											
	Size of total income tax—continued											
	$500 under $600				$600 under $700				$700 under $800			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Total	2,880,840	20,395,401	1,583,604	44	2,724,537	21,124,553	1,765,120	56	2,388,079	20,284,562	1,781,071	71
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $1,000	—	—	—	—	(*)	(*)	(*)	(*)	—	—	—	—
$1,000 under $2,000	(*)	(*)	(*)	(*)	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	78,836	366,858	42,783	—	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)
$5,000 under $6,000	1,117,160	5,952,116	606,693	—	767,168	4,411,393	488,711	(*)	32,715	191,217	24,173	—
$6,000 under $7,000	454,352	2,929,087	249,803	—	474,338	3,063,706	312,948	—	689,122	4,383,698	516,140	—
$7,000 under $8,000	458,924	3,414,874	252,803	—	492,373	3,679,910	321,406	—	444,127	3,332,575	333,282	—
$8,000 under $9,000	319,794	2,713,809	177,642	(*)	325,655	2,758,560	210,020	(*)	395,215	3,337,511	295,857	—
$9,000 under $10,000	198,655	1,876,117	108,648	—	247,825	2,333,530	160,481	—	309,442	2,931,957	232,009	—
$10,000 under $11,000	108,908	1,143,662	60,093	—	173,714	1,814,189	113,221	—	205,973	2,163,020	155,017	—
$11,000 under $12,000	75,587	863,212	41,600	—	108,735	1,242,682	70,655	—	143,038	1,636,888	107,481	—
$12,000 under $13,000	32,492	403,498	18,040	—	48,287	602,725	31,366	—	91,469	1,139,454	68,924	—
$13,000 under $14,000	16,738	224,883	9,345	—	36,281	487,638	23,775	—	29,943	403,445	22,736	—
$14,000 under $15,000	13,691	197,631	7,394	22	19,942	288,500	12,959	—	22,820	328,944	17,293	—
$15,000 under $20,000	12,155	206,312	6,774	—	16,453	269,298	10,761	—	19,714	323,139	14,790	9
$20,000 under $25,000	1,642	35,604	923	—	4,077	90,572	2,568	—	2,864	62,870	2,127	—
$25,000 under $30,000	396	10,633	215	—	722	20,765	484	—	215	5,654	158	(*)
$30,000 under $50,000	1,340	47,429	754	—	347	13,345	228	8	1,314	50,339	1,000	7
$50,000 under $100,000	135	11,054	74	—	116	8,830	73	18	57	5,162	44	13
$100,000 under $200,000				—								
$200,000 under $500,000				(*)								
$500,000 under $1,000,000	—	—	—	—	(*)	(*)	(*)	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns under $5,000	78,871	365,481	42,802	(*)	8,505	38,396	5,463	(*)	(*)	(*)	(*)	(*)
Returns $5,000 under $10,000	2,548,885	16,886,003	1,395,589	(*)	2,307,359	16,247,098	1,493,566	(*)	1,870,621	14,176,959	1,401,462	—
Returns $10,000 under $15,000	247,416	2,832,886	136,472	22	386,959	4,435,734	251,976	—	493,243	5,671,751	371,452	—
Returns $15,000 under $20,000	12,155	206,312	6,774	—	16,453	269,298	10,761	—	19,714	323,139	14,790	9
Returns $20,000 or more	3,513	104,721	1,966	(*)	5,261	134,025	3,354	26	4,450	124,026	3,329	22

Footnotes at end of table.

Table 3.8—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 amount are in thousands of dollars]

Size of adjusted gross income	Returns with total income tax—continued											
	Size of total income tax—continued											
	$800 under $900				$900 under $1,000				$1,000 under $1,250			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Total	2,538,088	22,987,015	2,153,188	133	2,507,489	24,482,288	2,377,400	100	5,974,535	64,492,271	6,708,384	285
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	81	−7,803	94	96
$1 under $1,000	—	—	—	—	—	—	—	—	(*)	(*)	(*)	(*)
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	(*)	(*)	(*)	(*)	—	—	—	—	—	—	—	—
$5,000 under $6,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	—	—	—
$6,000 under $7,000	644,427	4,345,688	540,163	—	16,322	109,835	15,270	—	(*)	(*)	(*)	
$7,000 under $8,000	347,269	2,615,038	295,713	—	638,209	4,675,978	602,345	—	596,552	4,604,821	625,700	10
$8,000 under $9,000	415,449	3,522,069	354,433	—	431,437	3,674,486	408,260	—	981,340	8,270,162	1,122,289	
$9,000 under $10,000	387,858	3,679,562	330,190	—	401,368	3,796,213	381,239	—	843,139	8,048,036	933,936	
$10,000 under $11,000	286,653	3,013740	243,366	—	359,766	3,757,416	341,267	—	996,985	10,461,438	1,122,821	
$11,000 under $12,000	204,101	2,344,378	173,621	—	277,387	3,167,563	263,476	—	878,189	10,093,612	990,202	
$12,000 under $13,000	117,650	1,469,061	100,556	—	177,994	2,212,432	169,616	—	732,046	9,143,861	832,477	
$13,000 under $14,000	66,700	898,037	57,090	—	86,043	1,151,589	82,283	24	439,150	5,909,653	497,728	(*)
$14,000 under $15,000	30,871	445,207	26,464	—	55,296	801,030	52,984	—	244,623	3,534,939	281,378	
$15,000 under $20,000	28,058	459,176	23,944	21	56,238	916,732	53,626	—	245,515	4,001,354	282,520	57
$20,000 under $25,000	3,408	74,365	2,954	(*)	4,520	98,294	4,294	5	12,682	276,397	14,572	115
$25,000 under $30,000	1,157	32,361	963	—	1,536	43,461	1,427	7	1,278	34,480	1,457	43
$30,000 under $50,000	1,740	62,187	1,475	—	1,074	43,150	1,047	—	2,120	74,843	2,301	75
$50,000 under $100,000					214	14,092	204	—	436	29,604	493	38
$100,000 under $200,000	165	13,159	140	41				(*)	95	13,297	108	17
$200,000 under $500,000					—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	(*)	(*)	(*)	
$1,000,000 or more	—	—	—	—	—	—	—	—				
Returns under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	83	−7,801	96	96
Returns $5,000 under $10,000	1,797,506	14,176,216	1,522,557	—	1,487,395	12,256,814	1,407,169	(*)	2,421,332	20,924,913	2,682,230	10
Returns $10,000 under $15,000	705,975	8,170,423	601,097	—	956,486	11,090,031	909,626	24	3,290,993	39,143,504	3,724,606	(*)
Returns $15,000 under $20,000	28,058	459,176	23,944	21	56,238	916,732	53,626	—	245,515	4,001,354	282,520	57
Returns $20,000 or more	6,470	182,072	5,533	42	7,344	198,998	6,972	14	16,612	430,302	18,932	183

Footnotes at end of table.

Table 3.8—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	Returns with total income tax—continued											
	Size of total income tax—continued											
	$1,250 under $1,500				$1,500 under $1,750				$1,750 under $2,000			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total	5,057,464	62,176,824	6,923,824	176	4,021,603	54,964,280	6,521,843	440	3,311,354	49,715,160	6,192,918	322
No adjusted gross income	37	—2,564	50	50	151	—5,471	248	248	61	—4,517	117	117
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$4,000 under $5,000	—	—	—	—					—	—	—	—
$5,000 under $6,000	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $7,000	—	—	—	—	—	—	—	—	—	—	—	—
$7,000 under $8,000	(*)	(*)	(*)	—	139,907	1,371,252	216,612	(*)	—	—	—	—
$8,000 under $9,000	315,719	2,777,045	407,601	—				—	(*)	(*)	(*)	—
$9,000 under $10,000	683,349	6,456,758	952,703	—				—				—
$10,000 under $11,000	528,478	5,594,917	707,129	—	582,413	6,126,178	947,307	3	17,082	180,616	31,365	—
$11,000 under $12,000	825,479	9,498,215	1,130,919	—	239,925	2,785,550	382,145	—	410,569	4,726,462	756,569	—
$12,000 under $13,000	884,817	11,031,785	1,209,967	—	698,605	8,771,550	1,125,397	—	198,867	2,458,658	379,558	—
$13,000 under $14,000	722,012	9,702,023	996,396	—	714,790	9,631306	1,162,837	10	473,295	6,432,485	870,309	16
$14,000 under $15,000	523,933	7,569,603	722,288	—	567,628	8,225,559	924,306	—	659,481	9,534,580	1,238,432	—
$15,000 under $20,000	550,625	8,978,624	764,829	—	1,027,460	16,864,046	1,680,263	—	1,458,411	24,352,060	2,739,164	4
$20,000 under $25,000	17,993	385,795	24,877	2	42,814	925,382	69,677	6	82,309	1,748,232	156,486	25
$25,000 under $30,000	2,284	61,868	3,200	—	4,695	130,432	7,747	28	7,166	193,006	13,520	77
$30,000 under $50,000	2,394	95,398	3,186	37	2,757	105,538	4,553	85	1,249	45,844	2,342	59
$50,000 under $100,000	296	18,429	412	50	419	26,306	689	36				
$100,000 under $200,000	45	8,919	63	34	28	5,287	45	—	307	22,733	569	12
$200,000 under $500,000					—	—	—	(*)	—	—	—	—
$500,000 under $1,000,000								—	—	—	—	—
$1,000,000 or more	—	—	—	—	(*)	(*)	(*)	—				
Returns under $5,000	39	—2,563	52	52	161	—5,431	264	264	68	—4,496	129	129
Returns $5,000 under $10,000	999,069	9,233,811	1,360,305	—	139,907	1,371,252	216,611	(*)	(*)	(*)	(*)	—
Returns $10,000 under $15,000	3,484,719	43,396,543	4,766,699	—	2,803,361	35,540,143	4,541,993	12	1,759,294	23,332,802	3,276,233	16
Returns $15,000 under $20,000	550,625	8,978,624	764,829	—	1,027,460	16,864,046	1,680,263	—	1,458,411	24,352,060	2,739,164	4
Returns $20,000 or more	23,012	570,409	31,738	123	50,714	1,194,269	82,713	162	91,031	2,009,815	172,917	173

Footnotes at end of table.

Table 3.8—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	Returns with total income tax—continued											
	Size of total income tax—continued											
	$2,000 under $2,500				$2,500 under $3,000				$3,000 under $4,000			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Total	4,679,657	79,017,431	10,409,225	837	2,945,868	57,044,161	8,052,656	2,022	3,039,282	68,362,030	10,407,769	3,237
No adjusted gross income	121	—7,471	279	279	544	—16,922	1,407	1,407	77	—15,970	265	265
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	(*)	(*)	(*)	(*)
$2,000 under $3,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	(*)	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)
$5,000 under $6,000	—	—	—	—	—	—	—	—	(*)	(*)	(*)	(*)
$6,000 under $7,000	—	—	—	—	—	—	—	—	(*)	(*)	(*)	(*)
$7,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $9,000	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$9,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $11,000	23,903	273,713	50,175	53	—	—	—	—	—	—	—	—
$11,000 under $12,000					—	—	—	—				(*)
$12,000 under $13,000	249,686	3,151,623	522,438	11	8,339	109,161	22,080	—	2,986	43,244	9,380	—
$13,000 under $14,000	323,161	4,356,738	719,399	4				—				(*)
$14,000 under $15,000	415,244	6,050,143	895,067	16	111,442	1,628,274	288,962	113				(*)
$15,000 under $20,000	3,190,858	54,729,598	7,132,742	14	1,789,201	32,340,336	4,864,683	72	605,404	11,250,543	1,962,240	641
$20,000 under $25,000	443,115	9,467,152	1,013,783	5	953,251	20,626,503	2,642,811	82	1,896,972	42,350,349	6,515,870	110
$25,000 under $30,000	25,236	672,821	56,782	21	65,985	1,750,660	185,217	22	470,712	12,530,329	1,691,892	58
$30,000 under $50,000	7,438	257,614	16,528	9	16,243	544,872	45,120	65	60,968	2,051,023	220,489	829
$50,000 under $100,000	758	45,923	1,725	135	738	46,472	2,035	83	1,814	118,136	6,400	485
$100,000 under $200,000	123	18,689	274	59	64	8,827	179	53	226	31,189	808	189
$200,000 under $500,000					18	5,621	49	12				
$500,000 under $1,000,000	(*)	(*)	(*)	—	—	—	—	—	3	2,668	10	7
$1,000,000 or more	—	—	—	—	—	—	—	—				
Returns under $5,000	134	—7,427	309	309	546	—16,917	1,412	1,412	132	—15,840	446	446
Returns $5,000 under $10,000	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns $10,000 under $15,000	1,011,994	13,832,217	2,187,078	85	119,781	1,737,435	311,041	113	2,986	43,245	9,380	(*)
Returns $15,000 under $20,000	3,190,858	54,729,598	7,132,742	14	1,789,201	32,340,336	4,864,683	72	605,404	11,250,543	1,962,240	641
Returns $20,000 or more	476,671	10,463,045	1,089,094	230	1,036,299	22,982,956	2,875,411	317	2,430,695	57,083,697	8,435,469	1,679

Footnotes at end of table.

Table 3.8—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	Returns with total income tax—continued											
	Size of total income tax—continued											
	$4,000 under $5,000				$5,000 under $10,000				$10,000 under $25,000			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
Total	1,412,729	37,641,897	6,284,109	2,102	1,738,290	60,760,398	11,635,876	12,496	652,688	38,293,720	9,759,868	23,740
No adjusted gross income	107	−9,507	488	488	418	−36,606	2,753	2,753	187	−21,031	2,976	2,976
$1 under $1,000	—	—	—	—	(*)	(*)	(*)	(*)	—	—	—	—
$1,000 under $2,000	(*)	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)
$2,000 under $3,000	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$4,000 under $5,000	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $6,000	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$6,000 under $7,000	—	—	—	—	(*)	(*)	(*)	(*)				
$7,000 under $8,000	—	—	—	—	(*)	(*)	(*)	(*)				
$8,000 under $9,000	—	—	—	—	(*)	(*)	(*)	(*)	26	214	355	355
$9,000 under $10,000	—	—	—	—	(*)	(*)	(*)	(*)				
$10,000 under $11,000	—	—	—	—					(*)	(*)	(*)	(*)
$11,000 under $12,000	—	—	—	—	44	501	289	286	(*)	(*)	(*)	(*)
$12,000 under $13,000	(*)	(*)	(*)	(*)					—	—	—	—
$13,000 under $14,000	—	—	—	—	—	—	—	—	(*)	(*)	(*)	(*)
$14,000 under $15,000	—	—	—	—	(*)	(*)	(*)	(*)	—	—	—	—
$15,000 under $20,000	25,927	505,748	107,008	16	1,202	23,742	6,271	148	(*)	(*)	(*)	(*)
$20,000 under $25,000	435,100	10,198,063	1,872,977	5	26,062	617,834	142,571	389	27	622	499	475
$25,000 under $30,000	765,158	20,743,385	3,431,066	225	387,133	10,884,558	2,150,748	858	24	647	357	333
$30,000 under $50,000	183,470	6,005,340	839,301	306	1,276,043	46,472,206	8,940,496	1,499	190,071	8,675,057	2,178,116	2,614
$50,000 under $100,000	2,727	162,717	12,189	656	45,583	2,596,270	379,381	2,736	454,989	28,673,525	7,436,856	10,277
$100,000 under $200,000	170	23,008	764	205	1,232	153,357	9,636	1,009	6,861	821,741	131,794	4,205
$200,000 under $500,000	33	9,440	149	44	126	33,606	926	280	438	120,537	7,809	1,628
$500,000 under $1,000,000	3	1,863	13	7	6	4,048	40	26	26	17,227	474	252
$1,000,000 or more	(*)	(*)	(*)	—	5	7,250	31	25	3	4,813	52	51
Returns under $5,000	115	−9,494	523	523	445	−36,516	2,946	2,946	198	−20,998	3,142	3,142
Returns $5,000 under $10,000	—	—	—	—	(*)	(*)	(*)	(*)	30	237	433	(*)
Returns $10,000 under $15,000	(*)	(*)	(*)	(*)	50	586	347	344	(*)	(*)	(*)	(*)
Returns $15,000 under $20,000	25,927	505,748	107,008	16	1,202	23,742	6,271	148	(*)	(*)	(*)	(*)
Returns $20,000 or more	1,386,662	37,145,318	6,156,463	1,448	1,736,190	60,769,130	11,623,830	6,821	652,439	38,314,168	9,755,954	19,834

Footnotes at end of table.

Table 3.8—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	Returns with total income tax—Continued							
	Size of total income tax—Continued							
	$25,000 under $50,000				$50,000 or more			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)
Total	151,989	15,466,447	5,126,283	27,924	58,455	14,520,051	6,297,717	108,218
No adjusted gross income	79	−11,029	2,614	2,614	38	−19,617	4,279	4,279
$1 under $1,000	—	—	—	—	—	—	—	—
$1,000 under $2,000	(*)	(*)	(*)	(*)	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—
$3,000 under $4,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$4,000 under $5,000	(*)	(*)	(*)	(*)	—	—	—	—
$5,000 under $6,000	(*)	(*)	(*)	(*)	—	—	—	—
$6,000 under $7,000	(*)	(*)	(*)	(*)	—	—	—	—
$7,000 under $8,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$8,000 under $9,000	—	—	—	—	—	—	—	—
$9,000 under $10,000	(*)	(*)	(*)	(*)	—	—	—	—
$10,000 under $11,000	—	—	—	—	—	—	—	—
$11,000 under $12,000	—	—	—	—	—	—	—	—
$12,000 under $13,000	—	—	—	—	—	—	—	—
$13,000 under $14,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$14,000 under $15,000	—	—	—	—	—	—	—	—
$15,000 under $20,000 $20,000 under $25,000 $25,000 under $30,000 $30,000 under $50,000	51	1,918	1,759	1,638	17	522	1,169	1,151
$50,000 under $100,000	84,950	7,405,822	2,524,250	6,677	28	2,230	1,923	1,605
$100,000 under $200,000	65,887	7,796,442	2,558,316	12,582	34,838	5,411,096	2,220,403	14,098
$200,000 under $500,000	958	241,618	37,397	3,258	20,109	5,662,852	2,433,352	35,112
$500,000 under $1,000,000	36	23,426	1,280	652	2,542	1,699,457	798,774	20,461
$1,000,000 or more	6	8,176	207	33	877	1,763,469	837,332	31,021
Returns under $5,000	84	−11,017	2,820	2,820	40	−19,610	4,389	4,389
Returns $5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns $10,000 under $15,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns $15,000 under $20,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns $20,000 or more	151,883	15,477,317	5,123,023	24,654	58,408	14,539,571	6,292,734	103,235

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Total income tax equals income tax after credits plus additional tax for tax preferences.
[2]Returns in these cells are not subject to sampling variability.
[3]Sampling variability not computed.
NOTE: Detail may not add to total because of rounding.
**See Sampling Variability in Section 7 for interpretation and limitation of these coefficient of variation estimates.

Table 3.9—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							
	Number of returns	Amount	Total		Retirement income credit		Investment credit		Foreign tax credit	
			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)
All returns, total	**64,673,050**	**109,394,600**	**4,977,391**	**1,493,163**	**916,580**	**140,154**	**2,868,088**	**1,077,655**	**223,127**	**255,288**
Under $2,000	272,697	14,142	5,095	69	—	—	(*)	(*)	(*)	(*)
$2,000 under $4,000	7,081,959	890,341	223,699	11,914	76,251	6,672	66,908	4,269	4,549	296
$4,000 under $6,000	8,827,954	3,140,152	513,454	53,414	220,568	27,465	177,009	23,260	11,752	1,560
$6,000 under $8,000	7,967,363	4,962,225	505,079	86,508	173,380	27,689	272,961	56,230	4,830	1,868
$8,000 under $10,000	7,505,722	6,721,909	521,198	91,842	126,378	21,259	261,355	62,874	12,399	5,773
$10,000 under $12,000	6,829,078	7,889,133	438,478	89,161	74,850	13,243	258,727	69,113	13,073	5,145
$12,000 under $14,000	6,255,958	9,032,430	396,316	80,040	72,201	13,584	229,190	60,167	9,792	4,537
$14,000 under $16,000	5,075,465	8,973,366	351,847	76,692	40,954	7,167	215,473	60,210	15,660	7,592
$16,000 under $18,000	3,852,108	8,201,332	301,925	76,072	28,867	5,239	178,629	64,356	12,993	4,769
$18,000 under $20,000	2,839,234	7,179,736	219,960	61,994	21,215	4,710	133,641	50,852	11,604	5,156
$20,000 under $25,000	3,939,568	12,610,555	422,280	142,960	26,685	4,877	272,348	116,481	21,450	19,403
$25,000 under $30,000	1,741,018	7,653,104	264,640	108,751	16,011	2,425	177,589	91,215	14,040	13,826
$30,000 under $50,000	1,755,252	12,500,000	492,755	247,299	27,670	4,036	358,719	191,037	42,018	50,086
$50,000 under $100,000	594,842	10,534,612	247,405	189,989	8,670	1,313	201,360	139,254	32,183	47,873
$100,000 under $200,000	109,631	4,974,399	57,737	84,440	2,128	343	47,766	56,075	11,918	27,789
$200,000 under $500,000	21,720	2,477,421	13,253	37,959	602	103	10,690	20,907	3,901	16,873
$500,000 under $1,000,000	2,596	791,551	1,667	12,364	111	20	1,308	5,009	592	7,332
$1,000,000 or more	885	848,191	603	41,694	39	8	461	6,287	267	35,398
Taxable returns, total	**64,282,131**	**109,187,511**	**4,566,472**	**1,266,078**	**805,947**	**126,840**	**2,589,322**	**894,715**	**204,023**	**225,008**
Under $2,000	272,625	14,140	5,023	67	—	—	(*)	(*)	(*)	(*)
$2,000 under $4,000	6,999,641	883,950	141,381	5,523	31,549	3,107	32,528	1,572	3,806	173
$4,000 under $6,000	8,702,844	3,118,529	388,344	31,791	166,283	20,139	112,005	9,697	5,250	826
$6,000 under $8,000	7,887,696	4,934,366	425,412	58,650	162,006	25,334	206,765	31,653	2,610	942
$8,000 under $10,000	7,464,224	6,699,936	479,700	69,869	126,129	21,196	222,439	42,794	9,901	3,945
$10,000 under $12,000	6,800,131	7,865,252	409,531	65,281	74,850	13,243	231,374	46,512	11,479	3,865
$12,000 under $14,000	6,240,367	9,015,429	380,725	63,039	72,201	13,584	214,492	44,409	8,880	3,295
$14,000 under $16,000	5,067,881	8,962,913	344,263	66,239	40,954	7,167	209,228	51,725	14,321	5,625
$16,000 under $18,000	3,842,021	8,185,484	291,838	60,223	28,867	5,239	168,890	49,287	12,645	3,989
$18,000 under $20,000	2,833,123	7,165,434	213,849	47,691	21,215	4,710	128,076	38,261	11,058	3,446
$20,000 under $25,000	3,934,064	12,595,901	416,776	128,306	26,662	4,873	267,618	104,359	20,699	16,876
$25,000 under $30,000	1,736,769	7,636,053	260,391	91,700	16,011	2,425	173,877	76,721	13,503	11,269
$30,000 under $50,000	1,752,295	12,481,727	489,798	229,026	27,670	4,036	356,361	177,920	41,383	44,930
$50,000 under $100,000	593,772	10,521,632	246,335	177,009	8,670	1,313	200,669	132,519	31,777	42,171
$100,000 under $200,000	109,516	4,971,343	57,622	81,384	2,128	343	47,698	55,099	11,867	25,709
$200,000 under $500,000	21,687	2,475,989	13,220	36,528	602	103	10,674	20,848	3,883	15,500
$500,000 under $1,000,000	2,593	791,527	1,664	12,341	111	20	1,306	4,993	590	7,324
$1,000,000 or more	882	847,906	600	41,409	39	8	460	6,287	265	35,113
Total nontaxable returns	**410,919**	**227,089**	**410,919**	**227,089**	**110,633**	**13,313**	**278,746**	**182,945**	**19,104**	**30,280**
All returns, summary:										
Returns under $5,000	11,689,669	2,192,162	437,647	33,838	162,703	16,783	146,081	14,531	11,898	1,391
Returns $5,000 under $10,000	19,966,026	13,536,607	1,330,878	209,909	433,874	66,303	637,086	132,162	21,738	8,115
Returns $10,000 under $15,000	15,773,474	21,443,846	1,022,563	209,260	169,560	30,361	607,965	161,562	32,882	13,120
Returns $15,000 under $20,000	9,078,369	19,832,151	685,963	174,699	68,527	13,583	407,695	143,136	30,240	14,080
Returns $20,000 or more	8,165,512	52,389,834	1,500,340	865,457	81,916	13,127	1,070,241	626,266	126,369	218,580

Footnotes at end of table.

Table 3.9—Returns With Income Tax Before Credits: Tax and Credits by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax credits—continued						Income tax after credits	
	Contributions to candidates credit		Work Incentive Program credit		Other tax credits		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	1,126,017	17,784	2,126	717	8,296	1,556	64,261,408	107,981,436
Under $2,000	(*)	(*)	—	—	—	—	272,625	14,073
$2,000 under $4,000	73,400	650	—	—			6,999,641	878,427
$4,000 under $6,000	105,421	1,116	—	—			8,702,844	3,086,738
$6,000 under $8,000	62,018	690					7,887,694	4,875,716
$8,000 under $10,000	128,000	1,899					7,464,208	6,630,067
$10,000 under $12,000	105,800	1,635	946	274			6,800,096	7,799,972
$12,000 under $14,000	91,359	1,646			7,601	307	6,240,338	8,952,390
$14,000 under $16,000	94,090	1,610					5,067,875	8,896,674
$16,000 under $18,000	91,639	1,631					3,842,019	8,125,261
$18,000 under $20,000	62,020	1,102	308	128			2,833,088	7,117,743
$20,000 under $25,000	114,157	2,178					3,934,036	12,467,595
$25,000 under $30,000	69,982	1,196					1,736,686	7,544,353
$30,000 under $50,000	98,636	1,828	363	152	266	160	1,752,196	12,252,701
$50,000 under $100,000	26,370	522	314	107	293	921	593,571	10,344,623
$100,000 under $200,000	2,583	76	125	30	103	127	109,392	4,889,959
$200,000 under $500,000	417	11	64	23	33	42	21,637	2,439,462
$500,000 under $1,000,000	41	1	6	2	(1)	(1)	2,581	779,187
$1,000,000 or more	29	1	(1)	(1)	—	—	879	806,497
Taxable returns, total	1,123,282	17,788	2,104	714	8,270	1,013	64,261,408	107,981,436
Under $2,000	(*)	(*)	—	—	—	—	272,625	14,073
$2,000 under $4,000	70,837	645	—	—			6,999,641	878,427
$4,000 under $6,000	105,301	1,115	—	—			8,702,844	3,086,738
$6,000 under $8,000	62,018	690					7,887,694	4,875,716
$8,000 under $10,000	128,000	1,899					7,464,208	6,630,067
$10,000 under $12,000	105,797	1,635	924	272			6,800,096	7,799,972
$12,000 under $14,000	91,326	1,645			7,600	306	6,240,338	8,952,390
$14,000 under $16,000	94,090	1,610					5,067,875	8,896,674
$16,000 under $18,000	91,639	1,631					3,842,019	8,125,261
$18,000 under $20,000	62,020	1,102	308	128			2,833,088	7,117,743
$20,000 under $25,000	114,157	2,178					3,934,036	12,467,595
$25,000 under $30,000	69,982	1,196					1,736,686	7,544,353
$30,000 under $50,000	98,621	1,828	363	152	266	160	1,752,196	12,252,701
$50,000 under $100,000	26,370	522	314	107	268	378	593,571	10,344,623
$100,000 under $200,000	2,583	76	125	30	103	127	109,392	4,889,959
$200,000 under $500,000	416	11	64	23	33	42	21,637	2,439,462
$500,000 under $1,000,000	41	1	6	2	(1)	(1)	2,581	779,187
$1,000,000 or more	29	1	(1)	(1)	—	—	879	806,497
Total nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	—	—
All returns, summary:								
Returns under $5,000	114,799	1,092	—	—	(*)	(*)	11,543,190	2,158,324
Returns $5,000 under $10,000	254,095	3,263	(*)	(*)	(*)	(*)	19,783,822	13,326,638
Returns $10,000 under $15,000	241,423	3,980	(*)	(*)	(*)	(*)	15,725,812	21,234,586
Returns $15,000 under $20,000	203,485	3,644	(*)	(*)	(*)	(*)	9,057,604	19,657,452
Returns $20,000 or more	312,215	5,813	1,059	357	875	1,315	8,150,978	51,524,376

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

[1]Included in the above adjusted gross income class.

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

Table 3.10—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	Returns with tax liability													
		Total tax liability[1]		Income tax after credits		Additional tax for tax preferences		Tax from recomputing prior-year investment credit		Tax from recomputing prior-year WIN credit		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	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All returns, total	**80,692,587**	**65,558,500**	**111,175,026**	**64,261,406**	**107,901,436**	**26,382**	**182,340**	**323,635**	**71,599**	**1,166**	**394**	**6,701,292**	**3,011,062**	**72,753**	**2,379**
Under $2,000	12,021,403	701,067	84,227	272,625	14,073	2,366	16,010	12,136	3,297	(*)	(*)	416,872	50,692	24,543	487
$2,000 under $4,000	10,131,154	7,429,636	1,009,658	6,999,641	878,427	148	549	23,934	1,644	—	—	703,287	128,552		
$4,000 under $6,000	9,670,487	8,905,300	3,289,018	8,702,844	3,086,738	251	566	16,013	3,185	—	—	703,557	198,462	2,234	65
$6,000 under $8,000	8,208,036	8,000,821	5,164,950	7,887,694	4,875,716	94	988	22,536	3,327	(*)	(*)	789,569	284,044	17,977	837
$8,000 under $10,000	7,588,270	7,511,999	6,914,118	7,464,208	6,630,067	435	2,307	17,902	1,813	—	—	664,096	279,647	7,024	281
$10,000 under $12,000	6,848,320	6,826,327	8,082,506	6,800,096	7,799,972	123	559	14,308	2,570	—	—	608,366	279,144	4,957	149
$12,000 under $14,000	6,264,477	6,255,139	9,221,194	6,240,338	8,952,390	705	536	24,499	3,165	(*)	(*)	506,455	264,673	4,038	199
$14,000 under $16,000	5,082,932	5,075,192	9,123,572	5,067,875	8,896,674	349	387	19,116	3,257	—	—	402,690	223,198	7,640	136
$16,000 under $18,000	3,857,489	3,850,317	8,307,446	3,842,019	8,125,261	392	971	20,756	2,910	—	—	315,765	178,209		
$18,000 under $20,000	2,841,892	2,838,796	7,271,680	2,833,088	7,117,743	116	396	12,069	1,396			253,863	152,083	4,217	84
$20,000 under $25,000	3,943,993	3,938,080	12,754,840	3,934,036	12,467,595	336	1,473	32,782	8,144			416,036	277,429		
$25,000 under $30,000	1,741,991	1,740,668	7,735,880	1,736,686	7,544,353	435	2,120	22,612	5,653	974	307	255,494	182,797	—	—
$30,000 under $50,000	1,759,837	1,755,051	12,602,160	1,752,196	12,252,701	2,952	7,276	42,761	12,883			431,358	328,650	(*)	(*)
$50,000 under $100,000	596,663	594,874	10,531,852	593,571	10,344,623	6,948	22,844	29,616	10,081			194,973	153,483	(*)	(*)
$100,000 under $200,000	110,176	109,894	4,953,295	109,392	4,889,959	5,894	32,435	9,151	4,720			32,588	25,268	(*)	(*)
$200,000 under $500,000	21,929	21,817	2,487,147	21,637	2,439,462	3,550	40,381	2,860	2,562	22	48	5,584	4,222	(*)	(*)
$500,000 under $1,000,000	2,635	2,624	803,248	2,581	779,187	881	21,402	430	523			556	391	—	—
$1,000,000 or more	903	898	838,234	879	806,497	407	31,140	154	469	—	—	183	120	—	—
Taxable returns, total	**64,267,182**	**64,267,182**	**110,857,571**	**64,261,406**	**107,901,436**	**26,382**	**182,340**	**269,485**	**56,766**	**1,163**	**393**	**5,441,143**	**2,710,441**	**58,570**	**2,148**
Under $2,000	274,991	274,991	31,545	272,625	14,073	2,366	16,010	552	200	(*)	(*)	9,911	1,260	—	—
$2,000 under $4,000	6,999,789	6,999,789	932,113	6,999,641	878,427	148	549	4,576	208	—	—	278,759	52,567	13,462	330
$4,000 under $6,000	8,703,093	8,703,093	3,229,744	8,702,844	3,086,738	251	566	6,171	1,905	—	—	502,796	140,503		
$6,000 under $8,000	7,887,751	7,887,751	5,119,819	7,887,694	4,875,716	94	988	19,519	2,911	—	—	677,818	239,337	17,266	828
$8,000 under $10,000	7,464,288	7,464,288	6,889,924	7,464,208	6,630,067	435	2,307	14,535	1,011	—	—	617,962	256,255	7,024	281
$10,000 under $12,000	6,800,203	6,800,203	8,065,725	6,800,096	7,799,972	123	559	11,103	1,816	—	—	583,186	263,117	4,800	149
$12,000 under $14,000	6,241,028	6,241,028	9,211,157	6,240,338	8,952,390	705	536	20,013	2,660	(*)	(*)	492,552	255,140	4,038	199
$14,000 under $16,000	5,067,942	5,067,942	9,118,038	5,067,875	8,896,674	349	387	17,774	2,828	—	—	395,452	218,093	7,640	136
$16,000 under $18,000	3,842,063	3,842,063	8,300,194	3,842,019	8,125,261	392	971	18,759	2,371	—	—	307,526	171,496		
$18,000 under $20,000	2,833,187	2,833,187	7,267,077	2,833,088	7,117,743	116	396	10,786	994			248,264	147,881	4,217	84
$20,000 under $25,000	3,934,224	3,934,224	12,751,115	3,934,036	12,467,595	336	1,473	31,744	7,190			412,392	274,660		
$25,000 under $30,000	1,736,860	1,736,860	7,732,518	1,736,686	7,544,353	435	2,120	21,381	5,321			251,759	179,767	—	—
$30,000 under $50,000	1,752,525	1,752,525	12,597,256	1,752,196	12,252,701	2,952	7,276	41,716	9,292	994	354	429,513	327,337	(*)	(*)
$50,000 under $100,000	594,197	594,197	10,531,291	593,571	10,344,623	6,948	22,844	29,309	9,874			194,504	153,131	(*)	(*)
$100,000 under $200,000	109,718	109,718	4,953,141	109,392	4,889,959	5,894	32,435	9,099	4,653			32,449	25,181	(*)	(*)
$200,000 under $500,000	21,787	21,787	2,487,108	21,637	2,439,462	3,550	40,381	2,846	2,540			5,563	4,206	(*)	(*)
$500,000 under $1,000,000	2,620	2,620	801,573	2,581	779,187	881	21,402	429	523	(*)	(*)	555	391	—	—
$1,000,000 or more	896	896	838,233	879	806,497	407	31,140	153	469	—	—	182	119	—	—
Total nontaxable returns	**16,425,425**	**1,291,318**	**317,455**	—	—	—	—	**53,170**	**14,835**	(*)	(*)	**1,260,149**	**300,624**	**14,183**	**232**
All returns, summary:															
Returns under $5,000	27,037,618	12,519,554	2,447,127	11,543,190	2,158,324	2,600	16,775	41,103	5,632	(*)	(*)	1,458,734	265,711	25,007	531
Returns $5,000 under $10,000	20,581,732	20,029,269	14,014,843	19,783,822	13,326,698	694	3,646	51,418	7,635	(*)	(*)	1,818,647	675,685	26,771	1,138
Returns $10,000 under $15,000	15,804,109	15,770,552	21,896,529	15,725,812	21,234,586	944	1,312	47,034	6,754	(*)	(*)	1,315,485	653,151	12,756	382
Returns $15,000 under $20,000	9,091,001	9,075,219	20,109,870	9,057,604	19,657,452	741	1,537	43,714	6,544	(*)	(*)	771,654	444,156	7,107	163
Returns $20,000 or more	8,178,127	8,163,906	52,706,655	8,150,978	51,524,376	21,403	159,070	140,366	45,036	970	354	1,336,772	972,361	1,112	163

Footnotes at end of table.

Table 3.10—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	Number of returns with no tax liability	Returns with taxpayments															
		Total		Income tax withheld		Estimated taxpayments		Payment with request for extension of filing time		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Credit from a regulated investment company		Other taxpayments[2]	
		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
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	**15,134,087**	**75,908,780**	**123,285,910**	**71,169,410**	**103,178,018**	**7,154,668**	**18,630,698**	**186,545**	**675,839**	**3,172,831**	**471,381**	**1,567,492**	**118,009**	**14,628**	**8,026**	**12,152**	**3,839**
Under $2,000	11,320,336	10,523,458	1,278,578	10,281,863	1,140,663	156,965	119,784	9,398	5,787	3,918	1,266	122,747	10,255			647	387
$2,000 under $4,000	2,701,518	8,531,946	2,762,946	8,098,472	2,617,957	433,490	135,781	9,082	2,386	2,378	209	116,973	6,565				
$4,000 under $6,000	765,187	8,830,311	5,126,134	8,190,550	4,832,290	691,405	281,818	7,388	3,492	2,343	238	119,727	8,067	1,858	507	5,108	2,071
$6,000 under $8,000	207,215	7,853,170	6,817,107	7,229,695	6,331,363	766,216	464,776	12,041	7,842	11,584	1,232	160,283	10,123				
$8,000 under $10,000	76,271	7,441,613	8,671,863	6,930,201	8,115,919	691,533	527,579	12,345	9,568	46,071	3,632	143,399	15,070				
$10,000 under $12,000	21,993	6,758,266	9,996,841	6,380,566	9,366,451	591,098	595,175	13,374	12,963	320,681	13,792	142,244	8,253				
$12,000 under $14,000	9,338	6,200,680	11,135,210	5,860,855	10,434,236	539,874	639,016	8,329	6,623	580,341	44,566	169,901	10,752	2,623	163	2,049	95
$14,000 under $16,000	7,740	5,041,236	10,834,309	4,818,864	10,192,081	427,318	559,453	8,961	10,161	566,316	65,668	105,219	6,911				
$16,000 under $18,000	7,172	3,831,088	9,594,410	3,648,910	8,980,605	361,334	540,544	9,996	11,866	404,505	55,093	82,184	6,081				
$18,000 under $20,000	3,096	2,828,623	8,088,753	2,675,752	7,483,706	303,952	540,697	9,358	10,059	318,527	49,581	74,331	4,620	3,284	429	3,393	462
$20,000 under $25,000	5,913	3,903,547	13,660,797	3,635,647	12,367,342	574,380	1,172,623	17,785	23,017	476,141	87,529	129,703	9,707				
$25,000 under $30,000	1,323	1,718,980	7,845,273	1,534,512	6,681,768	398,581	1,083,854	15,555	30,610	178,811	42,766	65,290	5,923	3,688	2,107	168	16
$30,000 under $50,000	4,786	1,725,995	11,692,015	1,380,096	8,073,905	730,470	3,479,858	25,668	75,128	166,518	52,557	87,550	8,776			308	19
$50,000 under $100,000	1,789	585,991	8,930,573	414,018	4,545,050	381,024	4,217,691	19,033	126,305	70,591	34,757	37,517	4,664	2,196	1,863	340	243
$100,000 under $200,000	282	108,680	3,971,948	73,339	1,486,709	85,000	2,363,439	6,018	104,525	19,139	13,860	7,826	1,627	810	1,626	103	161
$200,000 under $500,000	112	21,702	1,831,669	13,966	428,314	18,817	1,301,775	1,801	96,139	4,310	4,034	2,142	431	305	936	20	39
$500,000 under $1,000,000	11	2,609	533,481	1,567	62,632	2,386	414,251	315	55,487	478	431	320	101	51	238	13	341
$1,000,000 or more	5	895	514,005	537	37,025	825	392,584	98	83,981	179	170	136	83	14	157	3	5
Taxable returns, total	—	**62,198,709**	**120,806,636**	**58,107,570**	**101,093,552**	**6,687,043**	**18,486,301**	**163,152**	**663,897**	**3,157,644**	**466,872**	**1,180,218**	**85,199**	**13,696**	**7,496**	**10,987**	**3,321**
Under $2,000	—	205,004	48,317	193,244	32,306	12,435	13,254	193	2,427	241	175	164	45			—	—
$2,000 under $4,000	—	6,352,779	2,234,179	6,108,445	2,155,191	281,654	77,283	5,248	1,134	1,525	149	14,014	501			(*)	(*)
$4,000 under $6,000	—	8,111,327	4,846,669	7,564,974	4,603,933	612,159	236,267	4,427	2,223			66,361	3,915	998	126	(*)	(*)
$6,000 under $8,000	—	7,586,404	6,684,019	7,016,381	6,227,300	734,402	441,272	8,011	6,209	10,278	985	116,692	6,531			(*)	(*)
$8,000 under $10,000	—	7,332,182	8,585,240	6,850,231	8,054,869	667,711	505,438	10,855	8,506	45,141	3,462	122,901	12,870			(*)	(*)
$10,000 under $12,000	—	6,715,335	9,950,075	6,354,066	9,335,886	582,017	581,614	12,752	12,594	319,582	13,551	126,766	6,299				
$12,000 under $14,000	—	6,179,481	11,106,290	5,848,126	10,416,061	534,266	629,856	7,799	6,443	579,622	44,403	159,347	9,511	2,467	88	2,008	95
$14,000 under $16,000	—	5,029,509	10,814,880	4,812,362	10,178,891	424,172	554,034	8,757	9,980	565,800	65,493	102,087	6,448				
$16,000 under $18,000	—	3,817,047	9,572,009	3,643,614	8,973,565	355,985	526,791	9,987	11,796	403,439	54,586	75,355	5,049				
$18,000 under $20,000	—	2,820,736	8,079,829	2,673,721	7,481,133	298,946	534,910	9,225	9,877	318,516	49,577	72,120	4,243	3,241	429	3,391	462
$20,000 under $25,000	—	3,895,138	13,629,283	3,630,877	12,353,901	570,855	1,155,444	17,703	22,841	475,347	87,270	127,305	9,248				
$25,000 under $30,000	—	1,714,338	7,835,883	1,532,178	6,676,246	397,517	1,080,848	15,423	30,521	178,789	42,751	62,533	5,166	3,629	2,103	417	31
$30,000 under $50,000	—	1,722,037	11,666,448	1,377,254	8,056,196	728,175	3,473,205	25,628	75,082	165,003	51,573	86,953	8,609				
$50,000 under $100,000	—	584,014	8,915,413	412,992	4,537,627	380,002	4,210,689	18,944	126,045	70,342	34,473	37,262	4,556	2,194	1,863	309	160
$100,000 under $200,000	—	108,308	3,965,056	73,122	1,483,832	84,801	2,359,994	5,993	104,084	19,089	13,821	7,781	1,603	802	1,569	102	153
$200,000 under $500,000	—	21,585	1,828,508	13,893	427,215	18,749	1,299,810	1,796	96,107	4,279	4,005	2,124	422	301	927	18	22
$500,000 under $1,000,000	—	2,596	531,009	1,558	62,426	2,376	413,433	313	54,047	472	428	318	101	50	234	13	341
$1,000,000 or more	—	889	513,529	532	36,974	821	392,159	98	83,981	179	170	135	82	14	157	3	5
Total nontaxable returns	**15,134,087**	**13,710,081**	**2,479,274**	**13,061,840**	**2,084,461**	**467,625**	**344,396**	**23,393**	**12,043**	**15,187**	**4,511**	**387,274**	**32,810**	**1,133**	**534**	**1,155**	**517**
All returns, summary:																	
Returns under $5,000	14,518,064	23,435,216	6,290,164	22,466,255	5,892,889	896,648	364,403	20,876	9,308	7,487	1,595	297,456	20,870	631	443	1,657	658
Returns $5,000 under $10,000	552,463	19,745,282	18,366,463	18,264,526	17,145,302	1,842,961	1,165,336	29,378	19,767	58,807	4,982	365,673	29,209	(*)	(*)	(*)	(*)
Returns $10,000 under $15,000	33,557	15,627,101	26,637,203	14,804,748	25,010,748	1,331,216	1,486,763	27,562	27,205	1,190,041	89,659	363,643	22,601	(*)	(*)	1,900	90
Returns $15,000 under $20,000	15,782	9,032,792	23,012,319	8,580,199	21,446,331	892,360	1,388,123	22,456	24,467	1,000,329	139,041	210,236	14,017	2,328	221	(*)	(*)
Returns $20,000 or more	14,221	8,068,399	48,979,760	7,053,682	33,682,744	2,191,483	14,426,075	86,273	595,192	916,167	236,104	330,484	31,313	9,194	7,161	3,035	1,171

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Total amount of tax liability also includes other taxes, not shown separately in this table.
[2]Nonspecified refundable taxes withheld plus other tax credits to the extent they are refundable.
NOTE: Detail may not add to total because of rounding.

Table 3.11—Returns With Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total returns with tax overpayment						
	Number of returns	Total tax liability[1]	Total over-payment	Refund		Credit on 1974 tax	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns, total	**64,224,856**	**68,513,215**	**24,945,360**	**62,361,090**	**23,291,380**	**2,221,560**	**1,653,981**
No adjusted gross income	227,730	8,517	170,675	198,492	135,893	37,608	34,782
$1 under $1,000	4,943,023	3,147	277,440	4,917,464	264,461	29,358	12,979
$1,000 under $2,000	5,255,031	12,975	793,506	5,212,646	781,168	46,594	12,338
$2,000 under $3,000	4,200,196	198,423	941,160	4,151,869	925,616	65,447	15,543
$3,000 under $4,000	3,874,906	598,910	972,766	3,775,976	944,790	120,777	27,975
$4,000 under $5,000	3,980,198	1,120,016	1,032,994	3,895,839	1,007,500	99,195	25,495
$5,000 under $6,000	3,982,068	1,603,965	1,124,337	3,863,386	1,091,097	139,325	33,240
$6,000 under $7,000	3,300,038	1,806,128	981,804	3,188,218	949,888	129,185	31,916
$7,000 under $8,000	3,446,913	2,394,618	1,125,183	3,338,703	1,089,207	132,474	35,976
$8,000 under $9,000	3,223,280	2,664,531	1,132,960	3,129,284	1,101,586	108,841	31,375
$9,000 under $10,000	2,995,130	2,830,148	1,105,723	2,908,012	1,077,727	98,174	27,996
$10,000 under $11,000	2,897,014	3,145,847	1,162,899	2,817,804	1,123,143	95,586	39,757
$11,000 under $12,000	2,775,791	3,319,691	1,222,442	2,703,785	1,191,430	83,797	31,012
$12,000 under $13,000	2,759,698	3,735,062	1,276,601	2,708,235	1,251,775	61,017	24,826
$13,000 under $14,000	2,403,659	3,590,272	1,174,134	2,344,140	1,139,489	72,477	34,645
$14,000 under $15,000	2,183,060	3,586,607	1,144,076	2,140,253	1,119,244	50,751	24,832
$15,000 under $20,000	6,968,418	14,708,986	4,084,858	6,774,052	3,949,681	243,393	135,177
$20,000 under $25,000	2,709,207	8,279,910	1,923,712	2,579,438	1,809,722	158,593	113,990
$25,000 under $30,000	1,033,359	4,317,411	924,263	940,514	833,595	111,611	90,667
$30,000 under $50,000	828,404	5,347,843	1,250,377	660,775	935,620	209,116	314,756
$50,000 under $100,000	199,894	3,138,040	699,519	116,953	392,192	101,275	307,327
$100,000 under $200,000	31,156	1,227,170	260,493	12,899	112,848	21,750	147,645
$200,000 under $500,000	5,783	537,975	108,244	2,054	42,772	4,482	65,471
$500,000 under $1,000,000	673	165,227	30,632	213	10,586	552	20,046
$1,000,000 or more	227	171,794	24,565	86	10,350	182	14,215
Taxable returns, total	**50,900,300**	**68,430,376**	**22,605,339**	**49,288,104**	**21,118,265**	**1,938,312**	**1,487,073**
No adjusted gross income	847	4,672	10,532	447	6,531	499	4,000
$1 under $1,000	49,872	716	3,615	49,872	3,615	—	—
$1,000 under $2,000	135,708	8,022	16,580	127,929	15,410	43,187	8,541
$2,000 under $3,000	2,908,148	190,078	664,809	2,881,219	657,437	83,686	14,148
$3,000 under $4,000	3,119,804	590,276	749,617	3,050,975	735,469	72,980	11,948
$4,000 under $5,000	3,567,207	1,110,765	889,975	3,506,325	878,026	109,456	20,657
$5,000 under $6,000	3,737,345	1,595,447	1,013,812	3,642,825	993,156	116,204	26,715
$6,000 under $7,000	3,149,324	1,799,710	914,713	3,048,273	887,998	122,589	30,044
$7,000 under $8,000	3,381,021	2,388,769	1,080,534	3,279,448	1,050,491	101,248	27,802
$8,000 under $9,000	3,167,462	2,661,109	1,085,737	3,079,640	1,057,935	93,667	25,367
$9,000 under $10,000	2,964,095	2,825,931	1,079,639	2,880,731	1,054,271	92,520	33,459
$10,000 under $11,000	2,879,870	3,143,498	1,138,047	2,803,024	1,104,588	80,658	28,069
$11,000 under $12,000	2,762,714	3,317,728	1,207,081	2,693,461	1,179,012	60,264	24,370
$12,000 under $13,000	2,752,711	3,734,387	1,265,167	2,701,905	1,240,796	71,056	32,134
$13,000 under $14,000	2,398,690	3,588,492	1,162,424	2,340,360	1,130,291	49,831	23,533
$14,000 under $15,000	2,179,392	3,585,820	1,138,518	2,137,264	1,114,985	239,190	128,782
$15,000 under $20,000	6,952,128	14,706,086	4,047,241	6,761,270	3,918,459	155,977	99,364
$20,000 under $25,000	2,702,302	8,278,387	1,894,379	2,573,706	1,795,015	110,686	89,599
$25,000 under $30,000	1,031,166	4,316,691	916,738	939,001	827,139	207,139	310,040
$30,000 under $50,000	824,998	5,343,922	1,228,933	657,942	918,893	100,705	303,750
$50,000 under $100,000	198,139	3,137,791	684,731	115,588	380,981	21,615	146,146
$100,000 under $200,000	30,804	1,227,114	253,683	12,635	107,537	4,431	64,519
$200,000 under $500,000	5,671	537,950	105,112	1,978	40,594	544	19,872
$500,000 under $1,000,000	661	165,222	29,633	206	9,761	180	14,214
$1,000,000 or more	221	171,793	24,089	80	9,875		
Total nontaxable returns	**13,324,556**	**82,841**	**2,340,022**	**13,094,986**	**2,173,116**	**283,248**	**166,908**
All returns, summary:							
Returns under $5,000	22,481,084	1,941,989	4,188,541	22,152,286	4,059,429	398,979	129,112
Returns $5,000 under $10,000	16,947,429	11,299,390	5,470,007	16,427,603	5,309,504	607,999	160,503
Returns $10,000 under $15,000	13,019,222	17,377,479	5,980,152	12,714,217	5,825,081	363,628	155,071
Returns $15,000 or more	11,777,121	37,894,357	9,306,661	11,086,984	8,097,366	850,954	1,209,294

Footnotes at end of table.

Table 3.11—Returns With Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with tax overpayment by type of tax payment								
	Income tax withheld and no estimated tax payments								
	Number of returns	Income tax withheld	Payment with request for extension of filing time		Total other payments[2]	Refund		Credit on 1974 tax	
			Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**61,017,844**	**81,050,477**	**27,560**	**81,011**	**385,672**	**60,795,788**	**22,123,147**	**287,758**	**122,033**
No adjusted gross income	134,650	80,188	608	936	1,903	132,926	78,898	2,207	1,475
$1 under $1,000	4,901,866	255,924			381	4,887,718	254,241	14,449	843
$1,000 under $2,000	5,185,943	784,070			259	5,173,890	773,501	12,453	2,835
$2,000 under $3,000	4,065,346	1,092,502	1,926	409	530	4,059,505	906,073	6,244	2,168
$3,000 under $4,000	3,674,970	1,489,123			777	3,658,776	920,618	17,110	3,089
$4,000 under $5,000	3,819,386	2,072,229			1,102	3,807,208	990,138	18,599	3,870
$5,000 under $6,000	3,785,635	2,602,834			1,291	3,767,117	1,063,053	19,722	4,399
$6,000 under $7,000	3,128,038	2,646,278			1,745	3,111,507	929,049	17,289	5,089
$7,000 under $8,000	3,255,298	3,315,244	2,820	3,895	1,374	3,244,609	1,049,519	18,292	4,139
$8,000 under $9,000	3,065,909	3,604,822			8,717	3,059,866	1,071,822	8,872	4,412
$9,000 under $10,000	2,859,567	3,747,664	1,108	742	3,035	2,846,963	1,052,212	13,570	4,101
$10,000 under $11,000	2,773,153	4,096,918	(*)	(*)	4,556	2,761,895	1,103,855	13,668	5,392
$11,000 under $12,000	2,650,036	4,309,451			10,467	2,640,990	1,159,932	10,730	3,413
$12,000 under $13,000	2,653,320	4,773,303	5,068	2,485	22,213	2,647,792	1,223,413	6,276	2,313
$13,000 under $14,000	2,289,919	4,481,744			22,085	2,280,682	1,104,734	11,058	4,527
$14,000 under $15,000	2,111,161	4,522,220			30,320	2,105,139	1,096,656	7,042	2,715
$15,000 under $20,000	6,613,721	17,589,074	2,152	1,960	132,375	6,597,887	3,826,267	21,421	15,321
$20,000 under $25,000	2,494,266	9,212,559	4,121	4,680	73,944	2,481,141	1,733,901	16,476	9,584
$25,000 under $30,000	889,598	4,412,804	2,940	4,984	31,791	881,483	776,896	11,036	6,146
$30,000 under $50,000	575,238	4,222,237	2,292	9,571	25,953	563,401	723,122	14,646	15,195
$50,000 under $100,000	83,256	1,412,608	2,529	18,209	8,867	78,722	234,417	5,473	13,812
$100,000 under $200,000	6,821	267,791	487	10,136	1,657	5,942	39,822	989	5,579
$200,000 under $500,000	687	49,000	105	7,541	290	581	9,355	120	1,378
$500,000 under $1,000,000	42	5,538	11	2,323	28	36	884	8	155
$1,000,000 or more	18	4,352	9	5,922	12	12	769	6	83
Taxable returns, total	**48,182,821**	**79,031,147**	**24,390**	**79,813**	**377,275**	**48,002,287**	**20,126,831**	**219,193**	**108,220**
No adjusted gross income	276	3,118	23	750	74	248	2,358	31	159
$1 under $1,000	49,870	4,282	—	—	—	49,870	3,582	—	—
$1,000 under $2,000	127,215	22,140	—	—		124,597	14,898		
$2,000 under $3,000	2,850,574	835,112	(*)	(*)	210	2,846,279	650,935	19,143	4,030
$3,000 under $4,000	2,987,392	1,290,717	(*)	(*)		2,975,584	724,267		
$4,000 under $5,000	3,443,859	1,946,292	(*)	(*)		3,433,258	865,844	16,652	3,302
$5,000 under $6,000	3,573,148	2,508,826			822	3,560,076	972,756	13,811	2,214
$6,000 under $7,000	2,993,279	2,585,597			1,272	2,977,606	870,041	16,105	4,713
$7,000 under $8,000	3,202,518	3,277,292	2,905	4,185	1,148	3,192,791	1,014,031	15,712	2,909
$8,000 under $9,000	3,023,021	3,568,596			8,533	3,017,267	1,036,204	8,125	4,147
$9,000 under $10,000	2,835,044	3,726,445			2,653	2,823,145	1,031,857	12,779	3,658
$10,000 under $11,000	2,759,412	4,078,524			4,453	2,748,204	1,086,211	13,156	5,085
$11,000 under $12,000	2,642,911	4,299,245			10,233	2,634,048	1,150,073	10,394	3,287
$12,000 under $13,000	2,647,423	4,763,272	6,452	9,703	22,158	2,641,903	1,213,439	6,268	2,310
$13,000 under $14,000	2,287,692	4,477,047			22,035	2,278,474	1,100,321	10,864	4,453
$14,000 under $15,000	2,108,514	4,518,480			30,288	2,102,492	1,093,135	6,871	2,658
$15,000 under $20,000	6,607,311	17,572,962	2,144	1,949	131,702	6,591,527	3,810,667	21,367	14,338
$20,000 under $25,000	2,490,934	9,200,681	4,121	4,680	73,695	2,477,811	1,722,435	15,872	8,975
$25,000 under $30,000	888,443	4,408,282	2,838	4,942	31,738	880,432	772,507	10,932	6,106
$30,000 under $50,000	574,052	4,214,402	2,291	9,570	25,783	562,259	715,540	14,544	15,120
$50,000 under $100,000	82,555	1,406,095	2,528	18,194	8,608	78,026	227,762	5,457	13,709
$100,000 under $200,000	6,677	265,534	480	10,016	1,564	5,799	37,370	988	5,573
$200,000 under $500,000	645	48,356	104	7,540	267	547	8,813	109	1,258
$500,000 under $1,000,000	40	5,518	10	2,283	27	34	836	7	142
$1,000,000 or more	16	4,332	9	5,922	12	10	749	6	83
Total nontaxable returns	**12,835,023**	**2,019,333**	**3,170**	**1,198**	**8,397**	**12,793,501**	**1,996,512**	**68,563**	**13,808**
All returns, summary:									
Returns under $5,000	21,782,161	5,774,036	2,534	1,344	4,951	21,720,023	3,923,469	71,062	14,279
Returns $5,000 under $10,000	16,094,447	15,916,843	3,928	4,636	16,161	16,030,062	5,165,654	77,745	22,140
Returns $10,000 under $15,000	12,477,589	22,183,637	6,452	9,703	89,641	12,436,498	5,688,590	48,774	18,359
Returns $15,000 or more	10,663,647	37,175,962	14,646	65,325	274,916	10,609,205	7,345,432	70,175	67,255

Footnotes at end of table.

TABLE 3.11—Returns With Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with tax overpayment by type of tax payment—continued									
	Income tax withheld and estimated tax payments									
	Number of returns	Income tax withheld	Estimated tax payments	Payment with request for extension of filing time		Total other payments[2]	Refund		Credit on 1974 tax	
				Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total	1,482,681	3,801,370	3,426,824	17,758	138,210	30,689	849,174	752,248	650,721	753,629
No adjusted gross income	10,841	15,823	22,042	627	252	221	8,113	27,315	5,083	9,613
$1 under $1,000	3,695	1,054	2,853	—	—		2,518	2,218	2,487	1,454
$1,000 under $2,000	5,580	974	2,458	—	—		4,046	2,254	2,452	905
$2,000 under $3,000	28,883	5,102	5,944	—	—	118	19,032	5,438	19,878	3,423
$3,000 under $4,000	38,144	4,865	12,389	(*)	(*)		23,302	7,100	17,484	4,430
$4,000 under $5,000	22,602	6,590	9,362	(*)	(*)		16,658	6,823	9,136	2,601
$5,000 under $6,000	43,960	16,737	18,731	—	—		32,916	11,756	20,586	6,770
$6,000 under $7,000	53,957	21,724	27,707				33,998	10,252	30,356	9,493
$7,000 under $8,000	77,436	40,740	37,824			353	51,658	16,894	32,588	8,653
$8,000 under $9,000	80,728	53,731	44,709				41,144	15,990	49,555	10,597
$9,000 under $10,000	57,849	45,118	38,826				36,761	16,096	25,903	8,543
$10,000 under $11,000	70,441	65,265	45,006	1,891	742	137	38,755	12,982	40,336	14,347
$11,000 under $12,000	66,098	72,543	48,226			76	42,638	21,426	29,282	10,246
$12,000 under $13,000	59,406	72,512	46,798			69	38,389	15,457	25,834	10,824
$13,000 under $14,000	75,592	112,534	60,542			371	49,543	27,718	33,516	13,161
$14,000 under $15,000	46,960	69,788	42,227			148	28,308	15,790	25,355	10,066
$15,000 under $20,000	241,889	446,029	260,682	2,153	2,127	2,091	142,096	85,001	135,336	60,101
$20,000 under $25,000	147,860	400,179	210,012	1,927	3,200	2,216	80,374	55,688	88,967	47,940
$25,000 under $30,000	99,660	336,932	191,952	1,984	3,184	2,297	49,977	40,680	62,448	46,220
$30,000 under $50,000	164,938	823,878	687,356	3,890	8,922	8,164	72,930	156,803	118,002	166,230
$50,000 under $100,000	76,790	772,789	771,065	2,950	19,938	8,776	29,855	114,849	60,019	168,920
$100,000 under $200,000	15,864	304,379	461,375	1,422	26,261	3,926	5,088	51,854	13,156	84,751
$200,000 under $500,000	3,049	90,845	240,837	460	28,590	1,216	933	21,545	2,576	36,503
$500,000 under $1,000,000	344	13,120	78,832	85	15,984	399	96	5,384	296	10,719
$1,000,000 or more	115	8,119	59,069	32	28,790	91	46	4,933	90	7,119
Taxable returns, total	1,411,989	3,749,074	3,350,227	16,636	137,362	29,124	790,077	670,343	608,975	719,162
No adjusted gross income	133	1,276	2,651	(*)	(*)	(*)	72	1,409	77	1,649
$1 under $1,000	(*)	(*)	(*)	—	—	—	(*)	(*)	—	—
$1,000 under $2,000	(*)	(*)	(*)	—	—	—	(*)	(*)	—	—
$2,000 under $3,000	14,637	2,685	3,032	—	—	(*)	8,914	2,070	11,675	1,992
$3,000 under $4,000	24,855	2,792	7,427	—	—	(*)	12,468	2,938	13,656	2,571
$4,000 under $5,000	16,702	5,112	6,338	(*)	(*)	(*)	12,356	4,547	6,279	1,354
$5,000 under $6,000	36,567	11,853	14,226	—	—	—	27,325	6,811	15,193	3,446
$6,000 under $7,000	50,307	20,639	25,222				31,259	8,782	28,204	8,214
$7,000 under $8,000	74,419	39,409	35,471			205	49,671	15,457	30,599	7,303
$8,000 under $9,000	78,440	52,687	42,496				39,559	14,255	48,160	10,006
$9,000 under $10,000	55,983	43,866	36,487				35,996	14,679	24,267	7,331
$10,000 under $11,000	69,123	64,435	43,332	1,710	651	120	38,260	12,781	39,511	12,796
$11,000 under $12,000	64,966	71,933	46,750			76	42,067	20,287	28,690	9,905
$12,000 under $13,000	59,076	71,837	46,428			69	38,126	14,636	25,736	10,650
$13,000 under $14,000	74,586	110,661	55,971			251	48,675	23,008	33,329	11,485
$14,000 under $15,000	46,657	69,381	41,376			127	28,034	15,156	25,284	9,510
$15,000 under $20,000	239,366	444,010	253,341	2,061	1,981	2,030	139,887	77,076	134,834	58,930
$20,000 under $25,000	146,965	398,851	208,420	1,925	3,198	2,208	79,491	54,250	88,792	47,124
$25,000 under $30,000	99,341	336,357	190,912	1,982	3,164	2,293	49,904	39,703	62,175	45,751
$30,000 under $50,000	163,422	814,015	684,212	3,890	8,922	7,348	71,546	148,755	116,598	163,615
$50,000 under $100,000	76,466	771,880	768,899	2,950	19,938	8,751	29,663	112,952	59,846	167,829
$100,000 under $200,000	15,796	303,769	460,198	1,414	25,983	3,920	5,042	50,465	13,131	84,080
$200,000 under $500,000	3,019	90,391	239,741	459	28,570	1,202	914	20,618	2,558	35,857
$500,000 under $1,000,000	338	13,003	78,198	85	15,984	392	92	4,700	292	10,645
$1,000,000 or more	112	8,088	58,700	32	28,790	90	43	4,532	89	7,119
Total nontaxable returns	69,692	52,297	76,593	1,122	849	1,544	59,097	81,905	41,746	34,471
All returns, summary:										
Returns under $5,000	109,745	34,408	55,048	964	472	340	73,669	51,148	56,520	22,426
Returns $5,000 under $10,000	313,930	178,050	167,798	(*)	(*)	353	196,477	70,988	158,988	44,056
Returns $10,000 under $15,000	318,497	392,643	242,798	1,018	562	801	197,633	93,373	154,323	58,645
Returns $15,000 or more	750,509	3,196,272	2,961,180	14,903	136,997	29,176	381,395	536,738	480,890	628,504

Footnotes at end of table.

Table 3.11—Returns With Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with tax overpayment by type of tax payment—continued								
	Estimated tax payments and no income tax withheld								
	Number of returns	Estimated tax payments	Payment with request for extension of filing time		Total other payments[1]	Refund		Credit on 1974 tax	
			Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns, total	1,589,548	4,352,092	20,188	123,609	6,725	626,630	483,661	1,087,728	788,293
No adjusted gross income	43,703	49,696	264	1,164	600	23,109	25,579	26,123	22,474
$1 under $1,000	21,112	19,516			—	11,128	7,270	12,172	10,651
$1,000 under $2,000	48,247	17,241			500	20,288	4,698	30,848	8,449
$2,000 under $3,000	91,996	33,741				59,791	13,335	38,895	9,870
$3,000 under $4,000	149,546	62,578	880	513		82,024	16,486	85,811	20,356
$4,000 under $5,000	133,134	61,644				67,121	9,878	71,109	18,905
$5,000 under $6,000	151,043	86,946	*			62,458	16,083	98,480	21,946
$6,000 under $7,000	116,581	89,668	1,776	937		41,545	10,517	81,256	17,195
$7,000 under $8,000	107,491	117,772			865	36,052	22,148	81,266	23,107
$8,000 under $9,000	76,196	84,358	1,081	815		28,231	13,763	50,008	16,241
$9,000 under $10,000	73,586	95,211				22,746	9,183	56,115	15,220
$10,000 under $11,000	53,229	88,403			303	16,997	6,248	41,547	19,978
$11,000 under $12,000	58,198	99,265	1,386	1,257	131	18,841	9,677	43,642	17,225
$12,000 under $13,000	46,723	94,866			127	21,854	12,781	28,858	13,680
$13,000 under $14,000	38,013	85,815	756	1,152	302	13,848	7,015	27,835	16,937
$14,000 under $15,000	23,955	59,941			59	6,782	6,777	17,392	9,656
$15,000 under $20,000	112,030	353,382	2,493	4,160	332	33,574	37,875	86,350	59,591
$20,000 under $25,000	66,492	288,397	2,241	6,223	313	17,406	19,808	52,952	56,075
$25,000 under $30,000	41,996	244,319	1,122	3,707	558	8,215	15,403	36,198	37,212
$30,000 under $50,000	66,978	786,043	3,638	15,376	497	24,018	55,486	75,582	131,731
$50,000 under $100,000	39,488	795,136	2,804	24,852	802	8,155	42,381	35,612	124,103
$100,000 under $200,000	8,393	389,027	880	19,901	850	1,815	20,892	7,565	57,176
$200,000 under $500,000	2,027	210,353	294	15,934	299	528	11,830	1,776	27,549
$500,000 under $1,000,000	282	70,793	56	7,017	172	79	4,091	244	9,913
$1,000,000 or more	91	67,981	17	20,601	15	25	4,462	84	6,953
Taxable returns, total	1,287,249	4,107,423	18,842	121,808	4,537	483,467	317,513	981,149	652,515
No adjusted gross income	417	6,591	19	421	(*)	114	2,726	382	2,185
$1 under $1,000	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	(*)	(*)	—	—	—	(*)	(*)	(*)	(*)
$2,000 under $3,000	40,073	13,507	—	—	(*)	23,336	4,360	19,171	3,618
$3,000 under $4,000	106,258	38,286	663	178	(*)	61,547	8,186	57,520	9,698
$4,000 under $5,000	105,808	41,930			(*)	60,088	7,401	49,699	7,174
$5,000 under $6,000	126,808	72,505	1,084	678	309	54,996	13,508	80,058	14,923
$6,000 under $7,000	105,705	81,244				39,408	9,175	71,862	13,737
$7,000 under $8,000	100,920	109,496				34,125	20,642	75,975	19,798
$8,000 under $9,000	65,807	73,893	1,057	784		22,771	7,466	44,810	13,598
$9,000 under $10,000	70,306	91,029				21,413	7,568	54,036	14,248
$10,000 under $11,000	51,306	82,680	1,048	1,068	62	16,560	5,596	39,824	15,544
$11,000 under $12,000	54,569	95,040			54	17,220	8,635	41,432	14,751
$12,000 under $13,000	45,990	93,936			137	21,703	12,599	28,211	13,400
$13,000 under $14,000	36,346	83,877	(*)	(*)	126	13,211	6,962	26,797	16,179
$14,000 under $15,000	23,311	58,729	(*)	(*)	49	6,718	6,674	16,784	9,026
$15,000 under $20,000	104,780	339,333	2,486	4,109	319	29,468	30,214	82,703	55,351
$20,000 under $25,000	63,933	272,851	2,737	6,220	181	16,004	18,078	51,117	42,877
$25,000 under $30,000	41,320	242,389	1,122	3,707	542	7,864	14,325	35,657	36,657
$30,000 under $50,000	66,344	782,614	3,634	15,360	464	23,769	54,410	75,123	129,711
$50,000 under $100,000	38,842	790,341	2,800	24,804	707	7,761	39,921	35,234	121,722
$100,000 under $200,000	8,271	386,765	878	19,897	847	1,758	19,469	7,464	56,358
$200,000 under $500,000	1,993	209,488	292	15,924	275	510	11,123	1,755	27,364
$500,000 under $1,000,000	278	70,609	56	7,017	172	78	3,998	241	8,925
$1,000,000 or more	90	67,926	17	20,601	15	24	4,409	83	6,952
Nontaxable returns, total	302,291	244,669	1,348	1,784	2,187	143,162	88,149	106,571	116,781
All returns, summary:									
Returns under $5,000	487,738	244,416	1,144	1,676	1,101	263,461	77,246	264,958	90,706
Returns $5,000 under $10,000	524,907	473,954	2,857	1,751	865	191,032	71,693	367,125	93,710
Returns $10,000 under $15,000	220,118	428,289	21,42	2,408	922	78,322	42,494	159,274	75,478
Returns $15,000 or more	357,777	3,205,431	14,045	117,772	3,838	93,815	212,228	296,363	509,402

Footnotes at end of table.

Table 3.11—Returns With Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with tax overpayment by type of tax payment—continued							
	Neither income tax withheld nor estimated tax payments							
	Number of returns	Payment with request for extension of filing time		Total other payments[2]	Refund		Credit on 1974 tax	
		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
All returns, total	123,791	23,692	49,547	12,375	109,498	12,330	15,363	9,02
No adjusted gross income	38,536	4,625	1,622	4,773	34,344	4,101	4,195	1,21
$1 under $1,000	16,350	1,927	452		16,100	732	1,091	17
$1,000 under $2,000	15,261				14,422	715		
$2,000 under $3,000	13,971	3,701	736	4,168	13,541	770	1,153	30
$3,000 under $4,000	12,246	1,693	988		11,874	587		
$4,000 under $5,000	5,076				4,852	662		
$5,000 under $6,000	1,430	1,051	970		895	206	(*)	(*)
$6,000 under $7,000	1,452	663	631		7,552	716	612	21
$7,000 under $8,000	6,688			2,314				
$8,000 under $9,000	4,575	3,770	4,892		(*)	(*)	2,992	25
$9,000 under $10,000					(*)	(*)		
$10,000 under $11,000	191	534	1,166		(*)	(*)	(*)	(*)
$11,000 under $12,000	1,708			674	1,607	568	1,222	2,55
$12,000 under $13,000								
$13,000 under $14,000	1,119	1,073	4,388					
$14,000 under $15,000								
$15,000 under $20,000	778	619	1,557	76	495	538	(*)	(*)
$20,000 under $25,000	589	2,463	10,860	168	517	325	2,127	1,47
$25,000 under $30,000	2,105			17	839	617		
$30,000 under $50,000	1,250	1,171	10,135	88	426	209	886	1,60
$50,000 under $100,000	360	311	4,459	57	221	545	171	49
$100,000 under $200,000	78	83	3,633	39	66	323	50	18
$200,000 under $500,000	20							
$500,000 under $1,000,000	5	5	1,652	—	5	412	6	21
$1,000,000 or more	3	3	1,406	1	[3]	[3]	[3]	[3]
Taxable returns, total	18,241	14,213	45,393	2,435	10,273	3,778	8,995	7,17
No adjusted gross income	21	21	133	1	(*)	(*)	(*)	(*)
$1 under $1,000	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—
$2,000 under $3,000	5,009	4,009	1,183	309	4,289	385	(*)	(*)
$3,000 under $4,000							(*)	(*)
$4,000 under $5,000							(*)	(*)
$5,000 under $6,000	4,019	1,209	1,045	1,728	(*)	(*)	(*)	(*)
$6,000 under $7,000					—	—	(*)	(*)
$7,000 under $8,000					(*)	(*)	(*)	(*)
$8,000 under $9,000	2,956	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$9,000 under $10,000		(*)	(*)		(*)	(*)	(*)	(*)
$10,000 under $11,000	(*)	(*)	(*)	—	—	—	(*)	(*)
$11,000 under $12,000	1,466	1,464	5,373	—	(*)	(*)	1,149	2,49
$12,000 under $13,000				—	(*)	(*)		
$13,000 under $14,000				—	—	—		
$14,000 under $15,000				(*)	(*)	(*)		
$15,000 under $20,000	671	617	1,544	49	388	502	(*)	(*)
$20,000 under $25,000	470	2,435	10,833	53	1,201	855	2,118	1,47
$25,000 under $30,000	2,062							
$30,000 under $50,000	1,180	1,166	10,133	32	368	188	874	1,59
$50,000 under $100,000	276	267	4,285	18	138	346	168	49
$100,000 under $200,000	74	74	3,593	19	43	273	41	17
$200,000 under $500,000	5	5	1,652	—	5	412	6	2
$500,000 under $1,000,000	3	3	1,406	1	[3]	[3]	[3]	[3]
$1,000,000 or more								
Total nontaxable returns	105,550	9,479	4,156	9,940	99,225	8,549	6,368	1,85
All returns, summary:								
Returns under $5,000	101,440	11,946	3,796	8,941	95,133	7,566	6,439	1,70
Returns $5,000 under $10,000	14,145	5,484	6,493	2,314	10,032	1,168	4,141	59
Returns $10,000 under $15,000	3,018	1,607	5,554	674	1,764	625	1,257	2,59
Returns $15,000 or more	5,188	4,655	33,703	445	2,569	2,969	3,526	4,13

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

[1]The sum of income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, social security taxes on tip income, and tax from recomputing prior-year WIN credit.

[2]Comprised of excess social security taxes withheld, nonhighway Federal gasoline tax, tax withheld by regulated investment companies, nonspecified refundable taxes withheld, and other tax credits to the extent they are refundable.

[3]Included in the above adjusted gross income class.

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

Table 3.12—Returns With Tax Due at Time of Filing: Type of Taxpayment by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total						Returns by type of taxpayment									
	Number of returns	Tax due at time of filing					Income tax withheld and no estimated taxpayments									
		Total	Amount paid at time of filing		Balance due after remittance[1]		Number of returns	Income tax withheld	Payment with request for extension of filing time		Total other payments[2]	Tax due at time of filing				
			Number of returns	Amount	Number of returns	Amount			Number of returns	Amount		Total	Amount paid at time of filing		Balance due after remittance[1]	
													Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**14,235,167**	**12,834,476**	**12,918,480**	**11,735,826**	**5,090,846**	**1,088,645**	**6,982,697**	**14,378,369**	**26,386**	**65,765**	**74,941**	**3,617,205**	**6,133,308**	**3,200,143**	**3,266,345**	**417,082**
No adjusted gross income	30,890	14,372	24,159	11,445	9,977	2,927	2,985	1,118	(*)	(*)	202	2,133	2,958	1,801	1,744	332
$1 under $1,000	106,755	6,201	95,561	5,369	13,506	832	5,023	58	—	—	—	407	4,773	272	1,233	135
$1,000 under $2,000	292,597	26,697	261,617	23,536	62,663	3,161	30,328	1,069	—	—	25	1,491	25,440	1,344	18,361	147
$2,000 under $3,000	552,403	58,886	470,978	50,390	149,715	8,496	116,678	5,885	—	—	663	7,316	87,471	5,742	79,117	1,574
$3,000 under $4,000	727,820	101,752	648,550	88,423	190,375	13,329	156,165	18,431	(*)	(*)	75	16,742	129,483	13,947	88,799	2,796
$4,000 under $5,000	774,366	137,596	690,116	118,924	254,850	18,672	220,261	51,665	(*)	(*)	403	27,220	173,146	22,280	140,385	4,939
$5,000 under $6,000	745,557	182,619	651,577	155,391	266,723	27,228	248,232	75,461			971	44,831	186,554	33,887	157,642	10,943
$6,000 under $7,000	727,869	212,974	645,359	177,986	279,281	34,987	281,941	108,491	1,888	517	843	61,755	241,115	49,362	160,849	12,393
$7,000 under $8,000	693,546	241,856	600,775	201,338	311,916	40,518	330,225	175,459			1,040	79,726	265,580	60,706	189,090	19,020
$8,000 under $9,000	679,597	245,495	592,917	215,788	290,430	29,707	353,623	255,182	(*)	(*)	955	73,748	281,610	59,811	210,628	13,937
$9,000 under $10,000	664,566	235,443	592,003	205,227	303,429	30,216	384,784	356,419	(*)	(*)	630	89,318	328,796	75,727	216,734	13,591
$10,000 under $11,000	602,992	227,421	524,766	186,467	216,531	40,954	359,224	364,855			562	88,760	298,779	69,053	156,696	19,707
$11,000 under $12,000	563,668	243,585	498,097	208,622	205,637	34,962	330,714	371,422	2,484	1,062	1,022	87,946	278,677	69,600	151,760	18,346
$12,000 under $13,000	542,670	251,909	477,099	217,735	207,394	34,174	347,213	448,653			1,735	102,532	293,621	84,429	157,884	18,103
$13,000 under $14,000	553,203	284,810	495,799	246,659	196,028	38,151	313,960	451,476	2,180	1,335	1,802	95,666	271,276	79,571	139,370	16,095
$14,000 under $15,000	506,739	231,753	464,146	199,143	198,100	32,609	339,390	558,513			2,102	94,822	306,086	81,277	147,045	13,546
$15,000 under $20,000	2,112,399	1,182,409	1,972,222	1,073,869	781,110	108,540	1,457,961	3,091,912	4,743	3,680	10,192	534,723	1,345,170	479,905	597,310	54,818
$20,000 under $25,000	1,230,975	1,017,755	1,169,983	935,481	447,472	82,273	796,059	2,380,269	4,055	2,909	14,049	414,541	754,534	380,476	312,983	34,064
$25,000 under $30,000	706,831	814,870	669,824	745,425	268,833	69,446	403,974	1,591,182	2,860	3,312	8,488	285,705	376,281	258,308	168,489	27,397
$30,000 under $50,000	926,703	2,160,521	896,458	2,023,942	297,730	136,579	378,637	2,155,921	3,943	8,069	15,553	611,575	362,310	561,154	133,255	50,421
$50,000 under $100,000	395,596	2,300,798	382,426	2,147,793	112,540	153,005	108,040	1,391,393	2,486	15,777	9,760	494,798	103,329	448,896	32,174	45,902
$100,000 under $200,000	78,756	1,241,840	76,092	1,162,309	21,650	79,530	15,135	410,346	717	11,841	3,199	235,627	14,312	209,700	4,190	25,927
$200,000 under $500,000	16,046	763,722	15,423	715,601	4,289	48,120	1,935	94,122	152	6,657	568	107,238	1,808	96,029	558	11,210
$500,000 under $1,000,000	1,951	300,399	1,880	286,704	482	13,695	165	11,605	19	4,413	80	32,741	155	31,146	38	1,595
$1,000,000 or more	672	348,793	653	332,259	185	16,534	45	7,462	4	5,792	22	25,844	44	25,720	11	124
Taxable returns, total	**13,303,711**	**12,658,273**	**12,088,804**	**11,586,858**	**4,853,767**	**1,068,413**	**6,845,376**	**14,368,454**	**25,924**	**64,095**	**72,220**	**3,595,191**	**6,013,411**	**3,182,749**	**3,193,349**	**412,445**
No adjusted gross income	1,415	8,056	1,293	6,542	164	1,514	210	569	(*)	(*)	50	1,400	199	1,081	30	320
$1 under $1,000	15,785	342	13,025	320	(*)	(*)	(*)	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	71,360	5,556	58,556	4,494	19,770	1,063	14,761	470	—	—	—	447	65,671	3,093	71,091	1,040
$2,000 under $3,000	356,250	30,503	290,774	25,673	108,433	4,829	81,522	4,792	—	—	—	3,686	109,627	11,714	78,806	2,314
$3,000 under $4,000	609,964	81,857	542,581	71,738	158,210	10,118	133,566	17,130	(*)	(*)	(*)	14,028	161,938	20,472	131,865	4,211
$4,000 under $5,000	700,165	119,106	628,061	104,382	230,055	14,724	206,318	50,658	(*)	(*)	182	24,683				
$5,000 under $6,000	694,445	167,755	606,576	143,005	253,306	24,750	239,814	74,610			866	43,183	179,709	32,683	153,186	10,500
$6,000 under $7,000	683,347	198,867	609,782	168,594	258,602	30,273	273,009	107,134			780	59,840	233,296	47,808	155,554	12,032
$7,000 under $8,000	665,014	232,181	577,659	193,724	299,709	38,457	321,539	173,881	1,443	387	672	77,434	261,110	59,530	183,731	17,905
$8,000 under $9,000	661,026	239,827	576,360	211,096	281,678	28,731	347,480	254,130	(*)	(*)	737	73,078	276,217	59,374	204,778	13,704
$9,000 under $10,000	653,641	230,232	582,172	201,123	299,713	29,109	383,177	356,226	(*)	(*)	527	88,733	327,347	75,208	215,858	13,526
$10,000 under $11,000	594,566	222,805	517,162	182,423	214,409	40,382	358,059	364,557			500	88,387	297,614	68,680	156,193	19,707
$11,000 under 12,000	555,285	237,973	490,866	203,987	201,937	33,986	329,041	371,277	2,484	1,062	993	86,873	277,349	68,745	150,658	18,127
$12,000 under $13,000	537,587	249,619	472,207	215,642	204,747	33,978	346,299	448,498			1,598	102,162	292,749	84,159	157,219	18,003
$13,000 under $14,000	548,656	282,838	491,396	244,860	194,834	37,978	311,952	450,881	2,180	1,335	1,662	95,084	269,268	78,988	139,339	16,095
$14,000 under $15,000	504,714	230,379	462,199	197,852	197,472	32,527	339,299	558,467			2,097	94,774	305,995	81,228	147,045	13,546
$15,000 under $20,000	2,098,847	1,173,972	1,959,226	1,066,029	776,808	107,942	1,456,825	3,091,615	4,743	3,680	10,051	534,291	1,344,034	479,473	596,785	54,818
$20,000 under $25,000	1,229,013	1,016,211	1,168,041	933,965	446,856	82,246	795,516	2,380,034	4,041	2,769	13,999	414,035	753,991	379,971	312,749	34,064
$25,000 under $30,000	704,107	813,373	667,113	743,934	267,864	69,439	403,115	1,590,757	2,860	3,312	8,332	285,544	375,422	258,148	168,267	27,396
$30,000 under $50,000	925,812	2,159,741	895,588	2,023,237	297,367	136,504	378,559	2,155,915	3,943	8,069	15,552	611,513	362,232	561,092	133,223	50,421
$50,000 under $100,000	395,356	2,300,609	382,187	2,147,605	112,470	153,005	108,039	1,391,393	2,486	15,777	9,760	494,798	103,328	448,896	32,174	45,902
$100,000 under $200,000	78,692	1,241,768	76,029	1,162,238	21,647	79,529	15,130	410,337	717	11,841	3,192	235,596	14,307	209,669	4,190	25,927
$200,000 under $500,000	16,042	763,713	15,419	715,592	4,288	48,120	1,935	94,122	152	6,657	568	107,238	1,808	96,029	558	11,210
$500,000 under $1,000,000	1,950	300,197	1,879	286,544	481	13,653	164	11,537	18	3,013	79	32,539	154	30,987	37	1,553
$1,000,000 or more	672	348,793	653	332,259	185	16,534	45	7,462	4	5,792	22	25,844	44	25,720	11	124
Total nontaxable returns	**831,456**	**178,202**	**831,676**	**148,871**	**237,079**	**29,230**	**137,321**	**11,915**	(*)	(*)	**2,718**	**22,011**	**119,897**	**17,393**	**72,996**	**4,617**
All returns, summary:																
Returns under $5,000	2,484,831	345,504	2,190,981	298,088	681,086	47,416	531,440	78,227	188	166	1,368	55,308	423,271	45,386	329,639	9,922
Returns $5,000 under $10,000	3,511,135	1,118,387	3,082,631	955,731	1,451,779	162,655	1,598,805	971,012	2,555	754	4,438	349,378	1,303,655	279,493	934,943	69,884
Returns $10,000 under $15,000	2,769,272	1,239,478	2,459,907	1,058,627	1,023,690	180,851	1,690,501	2,194,919	4,664	2,397	7,223	469,726	1,448,439	383,929	752,755	85,797
Returns $15,000 or more	5,469,929	10,131,106	5,184,961	9,423,383	1,934,291	707,723	3,161,951	11,134,213	18,979	62,450	61,910	2,742,792	2,957,943	2,491,334	1,249,008	251,459

Footnotes at end of table.

Table 3.12—Returns With Tax Due at Time of Filing: Type of Taxpayment by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns by type of taxpayment—continued																
	Income tax withheld and estimated taxpayments											Estimated taxpayments and no income tax withheld					
				Payment with request for extension of filing time			Tax due at time of filing							Payment with request for extension of filing time			
	Number of returns	Income tax withheld	Estimated tax-payments	Number of returns	Amount	Total other payments[2]	Total	Amount paid at time of filing: Number of returns	Amount paid at time of filing: Amount	Balance due after remittance[1]: Number of returns	Balance due after remittance[1]: Amount	Number of returns	Estimated tax-payments	Number of returns	Amount	Total other payments[2]
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	1,620,642	3,883,239	4,468,874	15,931	79,518	31,000	2,928,811	1,572,499	2,796,846	599,923	131,864	2,437,051	6,552,302	16,354	78,112	8,377
No adjusted gross income	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	3,290	1,729	(*)	(*)	(*)
$1 under $1,000	(*)	(*)	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	3,095	809	—	—	—
$1,000 under $2,000	369	10	39	—	—	—	67	2,700	222	1,489	21	14,718	1,735	—	—	—
$2,000 under $3,000	2,456	126	266	—	—	(*)	159					28,121	3,884	(*)	(*)	(*)
$3,000 under $4,000	9,586	348	1,596	—	—	(*)	598	9,412	581			83,834	15,010	(*)	(*)	(*)
$4,000 under $5,000	20,286	2,388	4,773	—	—	—	3,303	20,072	3,246	9,919	57	129,794	32,802	—	—	(*)
$5,000 under $6,000	26,590	2,930	8,078	—	—	(*)	4,637	26,003	4,485	14,399	153	163,130	59,003			(*)
$6,000 under $7,000	54,966	10,610	19,286	—	—	295	14,157	54,168	13,846	22,789	311	154,714	64,786	1,408	607	87
$7,000 under $8,000	42,084	10,375	17,292	(*)	(*)	23	8,122	41,131	7,521	21,102	601	155,689	88,666			28
$8,000 under $9,000	65,339	21,522	32,956	(*)	(*)	30	14,487	64,169	13,522	27,672	965	149,820	94,367			44
$9,000 under $10,000	47,139	17,650	30,518	—	—	25	9,535	46,285	8,831	21,073	703	140,341	106,137	(*)	(*)	33
$10,000 under $11,000	64,154	32,560	39,262	(*)	(*)	58	18,076	60,857	16,243	20,731	1,833	113,056	112,406			168
$11,000 under $12,000	59,068	41,703	35,858	—	—	45	15,984	55,943	14,870	15,377	1,114	106,319	126,417	728	306	175
$12,000 under $13,000	50,647	28,958	40,081	(*)	(*)	17	18,424	46,847	15,617	18,159	2,806	89,591	111,506			152
$13,000 under $14,000	68,017	60,839	45,122	(*)	(*)	60	26,097	65,200	24,102	23,425	1,995	111,045	153,472			880
$14,000 under $15,000	64,600	57,377	52,849	(*)	(*)	208	23,582	63,609	21,413	22,829	2,169	64,618	97,332	(*)	(*)	265
$15,000 under $20,000	260,006	304,750	254,507	3,696	3,463	1,059	143,568	251,152	135,383	89,802	8,186	276,318	517,371	2,897	1,485	845
$20,000 under $25,000	194,878	365,542	245,631			2,048	140,162	187,129	131,705	73,651	8,457	164,825	427,359	1,202	1,302	481
$25,000 under $30,000	139,775	334,644	239,990	5,049	7,644	2,142	132,552	138,196	128,377	56,933	4,175	116,740	406,152	1,308	2,687	641
$30,000 under $50,000	259,794	862,099	797,339	3,171	14,356	6,026	460,176	253,899	439,400	99,984	20,777	217,670	1,206,661	3,102	8,134	1,626
$50,000 under $100,000	145,493	963,492	1,144,468			9,642	690,623	141,605	659,592	46,405	31,030	118,776	1,502,616	3,102	17,087	1,230
$100,000 under $200,000	35,415	503,190	739,407	1,061	14,209	6,267	472,042	34,525	453,712	11,074	18,330	25,121	767,701	963	12,015	919
$200,000 under $500,000	8,253	192,944	446,208	411	18,657	2,581	362,540	7,959	346,269	2,535	16,271	5,424	399,744	258	12,972	374
$500,000 under $1,000,000	1,011	32,186	133,503	75	13,899	329	158,044	982	152,929	287	5,114	742	130,054	51	7,725	89
$1,000,000 or more	357	16,635	137,223	17	6,437	119	210,960	347	204,114	111	6,845	260	124,583	12	12,813	144
Taxable returns, total	1,613,059	3,862,391	4,464,984	15,931	79,516	30,992	2,927,438	1,565,817	2,795,778	596,890	131,658	2,364,386	6,532,811	15,749	78,011	8,055
No adjusted gross income	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	570	861	(*)	(*)	(*)
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	1,542	105	233	—	—	—	163	1,542	162	(*)	(*)	(*)	(*)	—	—	—
$2,000 under $3,000	8,957	328	1,524	—	—	(*)	548	8,783	531	450	17	16,490	2,223	(*)	(*)	(*)
$3,000 under $4,000	19,262	2,237	4,578	—	—	—	3,172	19,093	3,123	9,188	49	68,743	11,019	—	—	(*)
$4,000 under $5,000	25,706	2,890	7,863	—	—	(*)	4,516	25,496	4,415	13,808	102	123,538	31,485	—	—	(*)
$5,000 under $6,000	54,096	10,581	18,994	—	—	295	14,037	53,423	13,741	22,505	296	157,443	57,179			(*)
$6,000 under $7,000	41,619	10,336	17,218	(*)	(*)	23	8,007	40,666	7,407	20,976	601	150,796	63,624	1,126	537	36
$7,000 under $8,000	64,928	21,482	32,764	(*)	(*)	30	14,289	63,944	13,482	27,361	807	153,253	87,827			28
$8,000 under $9,000	46,895	17,625	30,419	—	—	25	9,510	46,041	8,807	21,073	703	145,364	92,207			44
$9,000 under $10,000	63,809	32,478	39,158	(*)	(*)	58	18,059	60,512	16,226	20,731	1,833	139,459	105,651	(*)	(*)	33
$10,000 under $11,000	59,067	41,703	35,858	—	—	45	15,984	55,942	14,870	15,377	1,114	112,469	112,146			168
$11,000 under $12,000	50,490	28,847	40,002	(*)	(*)	17	18,423	46,690	15,617	18,159	2,806	106,173	126,316	728	306	175
$12,000 under $13,000	67,827	60,803	45,035	(*)	(*)	60	26,066	65,010	24,071	23,272	1,995	88,243	110,446			76
$13,000 under $14,000	64,600	57,377	52,849	(*)	(*)	208	23,582	63,609	21,413	22,829	2,169	110,928	153,398			880
$14,000 under $15,000	259,287	304,568	254,291	3,696	3,463	1,059	143,505	250,433	135,320	89,802	8,186	64,387	97,210	(*)	(*)	265
$15,000 under $20,000	194,878	365,542	245,631			2,048	140,162	187,129	131,705	73,651	8,457	274,487	516,202	2,897	1,485	744
$20,000 under $25,000	139,774	334,644	239,989	5,049	7,644	2,142	132,552	138,195	128,377	56,933	4,175	164,754	427,318	1,202	1,302	463
$25,000 under $30,000	259,732	862,096	797,302	3,171	14,356	6,026	460,116	253,837	439,397	99,922	20,719	116,672	406,118	1,308	2,687	637
$30,000 under $50,000	145,493	963,492	1,144,468			9,642	690,623	141,605	659,592	46,405	31,030	217,592	1,206,622	3,102	8,134	1,620
$50,000 under $100,000	35,415	503,190	739,407	1,061	14,209	6,267	472,042	34,525	453,712	11,074	18,330	118,742	1,502,591	3,102	17,087	1,229
$100,000 under $200,000	8,252	192,944	446,208	411	18,657	2,581	362,540	7,958	346,269	2,535	16,271	25,114	767,696	963	12,015	919
$200,000 under $500,000	1,011	32,186	133,503	75	13,899	329	158,044	982	152,929	287	5,114	5,424	399,744	258	12,972	374
$500,000 under $1,000,000	357	16,635	137,223	17	6,437	119	210,960	347	204,114	111	6,845	742	130,054	51	7,725	89
$1,000,000 or more	7,583	849	1,893	—	—	8	1,372	6,882	1,065	3,033	305	260	124,583	12	12,813	144
Total nontaxable returns												72,655	19,493	(*)	(*)	319
All returns, summary:																
Returns under $5,000	33,056	3,233	7,296	—	—	21	5,044	32,493	4,915	11,585	129	262,852	55,970	456	165	191
Returns $5,000 under $10,000	236,118	63,087	108,129	(*)	(*)	379	50,938	231,756	48,205	107,035	2,732	763,694	412,959	1,715	788	196
Returns $10,000 under $15,000	306,486	221,438	213,172	(*)	(*)	387	102,162	292,456	92,245	100,521	9,917	484,629	601,133	1,288	940	1,640
Returns $15,000 or more	1,044,982	3,575,484	4,138,276	13,480	78,665	30,213	2,770,666	1,015,794	2,651,481	380,782	119,185	925,876	5,482,242	12,895	76,219	6,348

Footnotes at end of table.

Table 3.12—Returns With Tax Due at Time of Filing: Type of Taxpayment by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns by type of taxpayment—continued														
	Estimated taxpayments and no income tax withheld—continued					Neither income tax withheld nor estimated taxpayments									
	Tax due at time of filing						Payment with request for extension of filing time		Total other payments[2]	Tax due at time of filing					
	Total	Amount paid at time of filing		Balance due after remittance[1]		Number of returns				Total	Amount paid at time of filing		Balance due after remittance[1]		
		Number of returns	Amount	Number of returns	Amount		Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	
All returns, total	**3,314,812**	**2,354,543**	**3,159,950**	**440,843**	**154,854**	**3,184,777**	**29,872**	**44,780**	**51,109**	**2,973,846**	**2,658,130**	**2,578,885**	**783,935**	**394,783**	
No adjusted gross income	2,320	3,266	2,197	102	123	24,398	32	810	589	9,020	17,725	6,587	8,096	2,433	
$1 under $1,000	159	3,061	159	(*)	(*)	98,495			(*)	5,618	87,628	4,933	12,030	685	
$1,000 under $2,000	681	13,715	627	1,805	54	247,182	1,331	244	1,126	24,458	222,218	21,501	42,203	2,958	
$2,000 under $3,000	1,903	26,292	1,726	4,126	177	405,148			1,084	49,508	354,759	42,763	65,869	6,745	
$3,000 under $4,000	6,421	76,168	6,015	12,482	406	478,235	1,505	414	1,884	77,991	433,487	67,881	88,502	10,110	
$4,000 under $5,000	14,233	124,330	13,231	18,235	1,002	404,025			1,533	92,840	372,568	80,168	86,311	12,672	
$5,000 under $6,000	23,192	159,611	21,987	26,093	1,205	307,605	1,622	525	1,681	109,959	279,409	95,032	68,589	14,926	
$6,000 under $7,000	25,549	145,076	24,088	27,499	1,461	236,248	4,188	1,574	2,238	111,513	205,000	90,691	68,144	20,823	
$7,000 under $8,000	35,010	148,465	31,271	41,219	3,739	165,548	1,199	500	2,683	118,997	145,599	101,840	60,505	17,158	
$8,000 under $9,000	46,909	147,633	45,306	24,859	1,603	110,815	1,450	965	2,518	110,351	99,505	97,149	27,271	13,202	
$9,000 under $10,000	43,369	137,910	41,907	34,884	1,462	92,302			2,214	93,221	79,012	78,762	30,738	14,459	
$10,000 under $11,000	43,357	108,234	40,293	17,379	3,064	66,558	2,639	1,492	1,790	77,229	56,896	60,879	21,725	16,350	
$11,000 under $12,000	49,874	102,848	47,666	17,295	2,209	67,567			2,311	89,780	60,629	76,486	21,205	13,294	
$12,000 under $13,000	44,123	87,620	42,064	13,359	2,059	55,219	1,982	1,160	1,769	86,831	49,011	75,625	17,992	11,205	
$13,000 under $14,000	65,275	105,063	59,567	18,768	5,708	60,181	1,126	1,128	3,731	97,772	54,260	83,419	14,465	14,353	
$14,000 under $15,000	38,529	62,074	35,953	12,508	2,576	38,131	560	268	1,599	74,819	32,377	60,501	15,718	14,318	
$15,000 under $20,000	232,931	270,305	223,275	47,427	9,656	118,114	4,639	6,940	6,424	271,186	105,595	235,306	46,571	35,880	
$20,000 under $25,000	212,931	158,821	201,153	30,365	11,778	75,213	1,985	1,808	4,574	250,120	69,499	222,147	30,473	27,973	
$25,000 under $30,000	195,593	113,283	186,591	23,270	9,002	46,342	1,517	2,264	3,107	201,021	42,064	172,149	20,141	28,872	
$30,000 under $50,000	616,392	213,988	595,875	38,092	20,517	70,602	2,694	7,420	5,217	472,378	66,261	427,514	26,399	44,864	
$50,000 under $100,000	746,964	116,133	718,270	24,234	28,694	23,287	1,131	9,054	2,351	368413	21,359	321,035	9,727	47,379	
$100,000 under $200,000	409,191	24,404	389,275	5,280	19,916	3,085	226	4,246	407	124,980	2,851	109,623	1,106	15,357	
$200,000 under $500,000	248,360	5,275	234,696	1,052	13,664	434	41	2,188	85	45,583	381	38,607	144	6,976	
$500,000 under $1,000,000	103,381	715	98,162	147	5,218	33	5	1,780	6	6,233	28	4,466	11	1,771	
$1,000,000 or more	108,165	253	98,604	62	9,561	10	[3]	[3]	9	3,825	9	3,821	[3]	[3]	
Taxable returns, total	**3,307,058**	**2,285,601**	**3,152,704**	**431,148**	**154,345**	**2,480,880**	**23,763**	**42,769**	**38,121**	**2,826,591**	**2,221,975**	**2,455,625**	**632,379**	**370,865**	
No adjusted gross income	2,008	553	1,890	26	118	573	31	810	53	4,110	486	3,072	93	1,038	
$1 under $1,000	—	—	—	—	—	15,783			(*)	341	13,023	319	(*)	(*)	
$1,000 under $2,000	(*)	(*)	(*)	—	—	53,844			—	4,956	44,493	3,942	10,286	1,014	
$2,000 under $3,000	1,100	15,355	970	2,087	130	256,698	944	239	(*)	25,597	219,516	21,889	44,313	3,708	
$3,000 under $4,000	4,895	61,637	4,555	10,455	340	398,698			296	62,385	362,534	54,938	68,499	7,448	
$4,000 under $5,000	13,444	118,663	12,523	17,148	921	351,047			774	77,807	328,367	68,263	71,854	9,544	
$5,000 under $6,000	22,545	154,048	21,353	25,585	1,192	271,482	1,108	354	946	97,511	247,323	84,554	60,727	12,957	
$6,000 under $7,000	24,925	141,158	23,463	27,499	1,461	205,446	1,517	490	1,077	100,065	181,905	83,581	53,044	16,484	
$7,000 under $8,000	34,511	146,100	30,783	40,871	3,728	148,603	2,312	1,387	1,883	112,228	129,783	96,005	54,131	16,223	
$8,000 under $9,000	46,132	143,476	44,607	24,330	1,525	103,254			2,169	106,328	92,723	93,634	25,209	12,694	
$9,000 under $10,000	43,174	137,153	41,789	34,520	1,385	84,110			1,463	88,815	71,631	75,320	28,262	13,495	
$10,000 under $11,000	43,164	107,824	40,167	17,152	2,997	60,229	2,379	1,396	1,183	73,195	51,212	57,350	20,333	15,845	
$11,000 under $12,000	49,850	102,702	47,641	17,149	2,208	61,004			1,860	85,267	54,873	72,730	18,753	12,537	
$12,000 under $13,000	44,069	86,272	42,009	13,334	2,059	52,555	[*]	[*]	1,369	84,965	46,496	73,856	16,035	11,108	
$13,000 under $14,000	65,250	104,964	59,546	18,750	5,703	57,949	936	1,090	3,513	96,438	52,154	82,254	13,473	14,184	
$14,000 under $15,000	38,418	61,843	35,841	12,508	2,576	36,428	535	256	1,474	73,606	30,752	59,370	15,090	14,236	
$15,000 under $20,000	232,593	268,474	222,937	47,279	9,656	108,248	4,621	6,933	5,074	263,583	96,285	228,300	42,942	35,283	
$20,000 under $25,000	212,903	158,750	201,125	30,340	11,778	73,865	1,923	1,777	4,430	249,111	68,171	221,164	30,116	27,947	
$25,000 under $30,000	195,572	113,226	186,574	23,259	8,998	44,546	1,517	2,264	2,581	199,705	40,270	170,835	19,405	28,870	
$30,000 under $50,000	616,349	213,910	595,832	38,085	20,517	69,929	2,679	7,407	5,139	471,763	65,609	426,917	26,137	44,846	
$50,000 under $100,000	746,947	116,100	718,253	24,231	28,694	23,082	1,131	9,054	2,305	368,242	21,154	320,863	9,660	47,379	
$100,000 under $200,000	409,190	24,397	389,273	5,280	19,916	3,033	226	4,246	405	124,940	2,800	109,584	1,103	15,356	
$200,000 under $500,000	248,360	5,275	234,696	1,052	13,664	431	41	2,188	85	45,575	378	38,598	143	6,976	
$500,000 under $1,000,000	103,381	715	98,162	147	5,218	33	5	1,780	6	6,233	28	4,466	11	1,771	
$1,000,000 or more	108,165	253	98,604	62	9,561	10	[3]	[3]	9	3,825	9	3,821	[3]	[3]	
Total nontaxable returns	**7,781**	**68,942**	**7,251**	**9,694**	**509**	**713,897**	**6,109**	**2,013**	**12,984**	**147,058**	**636,155**	**123,257**	**151,556**	**23,800**	
All returns, summary:															
Returns under $5,000	25,717	246,832	23,955	36,851	1,762	1,657,483	2,868	1,469	6,394	259,435	1,488,385	223,832	303,011	35,603	
Returns $5,000 under $10,000	174,030	738,695	164,559	154,554	9,471	912,518	8,459	3,564	11,334	544,042	808,525	463,474	255,247	80,568	
Returns $10,000 under $15,000	241,159	465,839	225,543	79,309	15,616	287,656	6,307	4,048	11,199	426,431	253,173	356,910	91,105	69,521	
Returns $15,000 or more	2,873,908	903,177	2,745,901	169,929	128,007	337,120	12,238	35,700	22,181	1,743,739	308,047	1,534,666	134,572	209,073	

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Includes returns of taxpayers electing to have their tax computed by the Internal Revenue Service. They were to be billed for the full balance due.
[2]Comprised of excess social security taxes withheld, nonhighway Federal gasoline tax, tax withheld by regulated investment companies, nonspecified refundable taxes withheld and other tax credits to the extent they are refundable.
[3]Included in the above adjusted gross income class.
NOTE: Detail may not add to total because of rounding.

Table 3.13—Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns with income subject to tax	Taxable income	Income subject to tax[1]	Tax generated at all rates	Tax generated at specified rate											
					14 percent			15 percent			16 percent			17 percent		
					Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	64,673,050	511,929,462	508,561,628	109,394,600	64,673,038	52,341,827	7,327,870	58,798,282	45,873,983	6,881,097	58,253,609	45,955,029	7,352,805	49,295,857	39,960,575	6,793,298
$1 under $1,000	65,647	7,477	7,477	1,021	65,647	7,477	1,047	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	207,050	92,589	92,589	13,121	207,050	75,145	10,520	65,159	16,943	2,541	102,896	32,607	5,217	—	—	—
$2,000 under $3,000	3,287,808	1,493,369	1,493,369	213,346	3,287,808	1,130,784	158,310	1,332,117	321,148	48,172				35,720	8,750	1,488
$3,000 under $4,000	3,794,151	4,538,194	4,538,194	676,995	3,794,151	1,944,340	272,208	2,922,294	1,351,226	202,684	2,561,855	942,412	150,786	1,142,940	267,154	45,416
$4,000 under $5,000	4,335,013	8,196,698	8,193,184	1,287,678	4,335,013	2,619,371	366,712	3,308,653	1,658,670	248,801	3,132,194	1,564,860	250,378	2,554,612	1,227,323	208,645
$5,000 under $6,000	4,492,941	11,436,477	11,434,008	1,852,474	4,492,941	3,105,959	434,834	3,524,566	2,067,823	310,173	3,414,647	1,898,589	303,774	2,369,688	1,140,479	193,881
$6,000 under $7,000	3,886,331	12,860,071	12,857,458	2,135,137	3,886,331	2,872,230	402,112	3,261,367	2,188,082	328,212	3,274,452	2,086,467	333,835	2,356,373	1,171,783	199,203
$7,000 under $8,000	4,081,032	16,751,495	16,745,531	2,827,088	4,081,032	3,231,376	452,393	3,575,791	2,673,236	400,985	3,755,035	2,755,132	440,821	2,923,190	1,813,589	308,310
$8,000 under $9,000	3,860,663	18,675,279	18,666,183	3,222,940	3,860,663	3,123,025	437,224	3,384,369	2,648,067	397,210	3,633,188	2,825,100	452,016	3,017,178	2,143,201	364,344
$9,000 under $10,000	3,645,059	20,049,465	20,041,792	3,498,969	3,645,059	3,105,017	434,702	3,347,365	2,788,196	418,229	3,513,991	2,928,715	468,594	3,108,947	2,431,730	413,394
$10,000 under $11,000	3,492,595	21,754,194	21,738,544	3,834,615	3,492,595	3,058,193	428,147	3,273,011	2,830,977	424,647	3,418,653	2,961,034	473,765	3,136,322	2,648,404	450,229
$11,000 under $12,000	3,336,483	22,855,940	22,837,115	4,054,518	3,336,483	3,014,991	422,099	3,175,953	2,844,215	426,632	3,297,166	2,959,471	473,515	3,094,359	2,724,779	463,212
$12,000 under $13,000	3,298,025	25,242,242	25,217,238	4,523,901	3,298,025	3,035,404	424,957	3,151,599	2,885,784	432,868	3,285,658	3,016,452	482,632	3,121,585	2,840,134	482,823
$13,000 under $14,000	2,957,933	24,843,992	24,818,093	4,508,529	2,957,933	2,757,699	386,078	2,840,648	2,639,882	395,982	2,944,286	2,739,216	438,275	2,822,680	2,614,623	444,486
$14,000 under $15,000	2,688,438	24,667,677	24,641,048	4,522,284	2,688,438	2,552,320	357,325	2,634,618	2,497,582	374,637	2,685,967	2,547,654	407,625	2,627,345	2,483,699	422,229
$15,000 under $20,000	9,078,369	103,804,701	103,572,040	19,832,151	9,078,369	8,754,972	1,225,696	8,927,887	8,603,780	1,290,567	9,071,649	8,747,429	1,399,589	8,917,839	8,590,426	1,460,372
$20,000 under $25,000	3,939,568	61,429,586	61,129,332	12,610,555	3,939,568	3,849,925	538,990	3,896,158	3,806,192	570,929	3,938,287	3,848,556	615,769	3,895,037	3,805,037	646,856
$25,000 under $30,000	1,741,018	34,615,204	34,298,485	7,653,104	1,741,018	1,697,264	237,617	1,720,183	1,676,204	251,431	1,740,113	1,696,141	271,383	1,718,876	1,674,915	284,736
$30,000 under $50,000	1,755,252	49,087,092	48,075,311	12,500,000	1,755,252	1,701,279	238,179	1,734,756	1,680,674	252,101	1,754,237	1,700,287	272,046	1,733,660	1,679,500	285,515
$50,000 under $100,000	594,842	30,895,732	29,985,951	10,534,612	594,842	575,792	80,611	587,097	568,069	85,210	594,585	575,602	92,096	586,883	567,880	96,540
$100,000 under $200,000	109,631	11,344,352	11,053,293	4,974,399	109,631	105,598	14,784	108,000	103,959	15,594	109,577	105,550	16,888	107,952	103,915	17,666
$200,000 under $500,000	21,720	4,684,335	4,558,760	2,477,421	21,720	20,561	2,879	21,322	20,164	3,025	21,709	20,548	3,288	21,303	20,143	3,424
$500,000 under $1,000,000	2,596	1,308,214	1,279,846	791,551	2,589	2,409	337	2,514	2,335	350	2,587	2,408	385	2,514	2,335	397
$1,000,000 or more	885	1,295,087	1,286,787	848,191	878	800	112	855	776	116	877	799	128	854	776	132

Size of adjusted gross income	Tax generated at specified rate—continued															
	18 percent			19 percent			21 percent			22 percent			23 percent			24 percent		
	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	2,712,179	4,411,851	794,133	47,172,653	128,609,045	24,435,719	8,152,728	13,108,288	2,752,740	21,858,800	61,692,488	13,572,347	505,442	751,561	172,859	5,111,763	7,738,390	1,857,214
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	79,913	33,644	6,393	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—				—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	122,472	41,372	7,447	2,253,365	1,081,589	205,502	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $6,000	350,278	297,743	53,594	2,240,575	2,914,208	553,700	1,321,963	605,726	127,202	42,788	7,531	1,657	—	—	—	—	—	—
$6,000 under $7,000	344,394	484,157	87,148	1,941,742	3,400,962	646,183				86,748	49,729	10,940	—	—	—	—	—	—
$7,000 under $8,000	390,265	671,586	120,885	2,519,582	3,692,800	701,632	1,340,975	1,748,360	367,156	135,948	154,141	33,911	—	—	—	—	—	—
$8,000 under $9,000	361,186	664,121	119,542	2,856,316	4,349,106	826,330	1,223,814	2,300,491	483,103	167,828	171,818	37,800	—	—	—	963,328	419,782	100,748
$9,000 under $10,000	252,462	484,336	87,180	3,005,782	5,170,246	982,347	894,288	1,740,634	365,533	253,389	312,188	68,681	—	—	—	824,572	937,834	225,080
$10,000 under $11,000	194,343	384,492	69,209	3,167,675	6,541,674	1,242,918	762,070	1,504,819	316,012	219,897	300,025	66,006	7,634	2,217	510	730,785	1,280,024	307,206
$11,000 under $12,000	149,933	293,429	52,817	3,117,905	7,759,080	1,474,225	556,269	1,106,055	232,272	591,769	462,411	101,730	49,445	25,184	5,792	546,500	1,045,242	250,858
$12,000 under $13,000	142,218	281,429	50,657	3,209,299	9,368,917	1,780,094	465,812	930,860	195,481	1,142,815	1,033,013	227,263	81,921	72,509	16,677	465,126	910,448	218,508
$13,000 under $14,000	109,998	219,984	39,597	2,908,529	9,417,767	1,789,376	362,434	724,637	152,174	1,590,357	1,945,720	428,058	88,716	120,423	27,697	360,836	713,218	171,172
$14,000 under $15,000	53,674	107,303	19,315	2,664,541	9,315,951	1,770,031	246,052	491,628	103,242	1,802,205	3,170,107	697,424	44,869	77,232	17,763	245,351	488,926	117,342
$15,000 under $20,000	147,356	294,711	53,048	9,049,283	34,009,352	6,461,777	587,462	1,173,185	246,369	7,890,342	23,756,518	5,226,434	139,513	268,106	61,664	585,093	1,163,254	279,181
$20,000 under $25,000	42,873	85,738	15,433	3,936,878	15,267,724	2,900,868	163,009	326,018	68,464	3,747,263	14,545,790	3,200,074	42,674	84,573	19,452	163,008	325,845	78,203
$25,000 under $30,000	20,669	41,337	7,441	1,739,054	6,738,693	1,280,352	82,195	163,290	34,291	1,655,752	6,550,299	1,441,066	20,667	41,325	9,505	80,982	161,964	38,871
$30,000 under $50,000	20,368	40,736	7,332	1,753,181	6,749,436	1,282,393	100,234	200,424	42,089	1,649,498	6,531,232	1,436,871	20,329	40,656	9,351	100,133	199,849	47,964
$50,000 under $100,000	7,591	15,182	2,733	594,359	2,285,343	434,215	35,968	71,813	15,081	557,856	2,210,355	486,278	7,589	15,176	3,490	35,881	71,687	17,205
$100,000 under $200,000	1,609	3,218	579	109,521	418,655	79,544	7,582	15,151	3,182	101,825	403,011	88,662	1,597	3,184	732	7,571	15,128	3,631
$200,000 under $500,000	394	788	142	21,689	81,268	15,441	2,145	4,290	901	19,513	76,900	16,918	392	784	180	2,143	4,285	1,028
$500,000 under $1,000,000	73	146	26	2,587	9,484	1,802	325	650	137	2,260	8,818	1,940	73	146	34	325	648	156
$1,000,000 or more	23	46	8	877	3,146	598	129	258	54	747	2,882	634	23	46	11	129	258	62

Footnotes at end of table.

Table 3.13—Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax generated at specified rate—continued																	
	25 percent			27 percent			28 percent			29 percent			31 percent			32 percent		
	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Total	14,094,282	35,928,832	8,982,208	1,666,574	2,547,380	687,793	5,745,371	16,837,964	4,714,630	859,471	1,376,363	399,145	617,651	1,041,251	322,788	3,220,218	9,857,672	3,154,455
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$7,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $9,000	13,396	2,476	619	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$9,000 under $10,000	49,994	24,309	6,077	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $11,000	97,026	140,603	35,151	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$11,000 under $12,000	436,680	210,522	52,631	—	—	—	40,863	18,460	5,169	—	—	—	—	—	—	—	—	—
$12,000 under $13,000	541,909	545,972	136,493	103,597	19,727	5,327	50,892	55,681	15,591	—	—	—	—	—	—	—	—	—
$13,000 under $14,000	476,560	761,682	190,421	260,561	168,801	45,576	38,361	53,238	14,907	—	—	—	—	—	—	19,937	8,114	2,597
$14,000 under $15,000	405,115	704,859	176,215	210,880	311,613	84,136	25,425	39,357	11,020	30,124	4,266	1,237	—	—	—	14,946	11,908	3,811
$15,000 under $20,000	294,089	536,978	134,245	618,644	1,112,574	300,395	20,270	35,307	9,886	450,690	623,875	180,924	178,733	202,893	62,897	13,968	17,764	5,684
$20,000 under $25,000	3,965,353	5,983,872	1,495,968	197,548	388,837	104,986	121,761	128,231	35,905	156,654	307,487	89,171	170,913	304,898	94,518	46,162	77,867	24,917
$25,000 under $30,000	3,625,378	11,045,620	2,761,405	100,859	198,941	53,714	1,644,960	2,714,027	759,928	78,177	154,911	44,924	97,442	192,783	59,763	103,452	82,124	26,280
$30,000 under $50,000	1,720,032	6,492,641	1,623,160	118,942	235,954	63,708	1,500,289	4,792,413	1,341,876	98,085	194,458	56,393	115,318	230,505	71,457	809,317	1,462,801	468,096
$50,000 under $100,000	1,741,646	6,688,992	1,672,248	43,316	86,500	23,355	1,622,439	6,308,227	1,766,304	35,617	71,123	20,626	43,060	85,833	26,608	1,534,348	5,513,455	1,764,306
$100,000 under $200,000	592,757	2,278,942	569,736	9,149	18,283	4,936	556,078	2,202,731	616,765	7,544	15,087	4,375	9,127	18,234	5,653	554,257	2,194,119	702,118
$200,000 under $500,000	109,263	417,702	104,426	2,529	5,052	1,364	101,574	401,971	112,552	2,128	4,252	1,233	2,510	5,011	1,553	101,412	401,365	128,437
$500,000 under $1,000,000	21,630	81,070	20,268	397	794	214	19,461	76,664	21,466	324	648	188	397	793	246	19,429	76,513	24,484
$1,000,000 or more	2,580	9,458	2,365	152	303	82	2,254	8,796	2,463	128	256	74	151	302	94	2,251	8,789	2,812
	874	3,133	783	743	2,860	801	2,254	8,796	2,463	128	256	74	151	302	94	739	2,854	913

Size of adjusted gross income	Tax generated at specified rate—continued																	
	34 percent			35 percent			36 percent			38 percent			39 percent			40 percent		
	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total	388,998	857,740	223,832	43,839	78,955	27,634	2,271,053	6,883,384	2,514,011	239,570	434,834	185,275	1,358,433	4,595,285	1,792,181	175,042	553,092	221,237
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$7,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $9,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$9,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $11,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$11,000 under $12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$12,000 under $13,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$13,000 under $14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$14,000 under $15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$15,000 under $20,000	45,382	24,812	8,436	—	—	—	37,614	48,136	17,329	—	—	—	11,095	8,285	3,231	—	—	—
$20,000 under $25,000	126,124	201,552	68,528	16,857	26,004	9,101	77,666	95,385	34,339	14,728	13,437	5,106	10,776	16,213	6,323	41,757	63,879	25,552
$25,000 under $30,000	75,748	148,362	50,443	17,388	33,770	11,820	145,211	199,406	71,786	60,706	104,043	39,536	4,242	7,257	2,830	88,514	311,507	124,603
$30,000 under $50,000	96,379	192,375	65,408	7,529	15,051	5,268	1,289,835	3,881,593	1,397,373	109,649	208,741	79,322	669,428	1,945,045	758,568	34,737	137,700	55,080
$50,000 under $100,000	35,280	70,497	23,969	1,582	3,164	1,107	587,024	2,250,293	810,105	42,375	84,496	32,108	539,672	2,135,534	832,858	7,474	29,795	11,918
$100,000 under $200,000	7,515	15,007	5,102	387	774	271	108,758	415,422	149,552	9,065	18,128	6,889	99,380	396,154	154,500	2,111	8,415	3,366
$200,000 under $500,000	2,117	4,234	1,440	73	146	51	21,506	80,599	29,016	2,502	4,999	1,900	18,952	75,386	29,401	322	1,288	515
$500,000 under $1,000,000	323	646	220	23	46	16	2,573	9,422	3,392	395	790	300	2,172	8,608	3,357	127	508	203
$1,000,000 or more	128	255	87				866	3,108	1,119	150	300	114	716	2,804	1,094			

Footnotes at end of table.

Table 3.13—Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

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

Tax generated at specified rate—continued

Size of adjusted gross income	41 percent			42 percent			45 percent			48 percent			50 percent regular rate			50 percent capital gains rate		
	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
Total	22,823	42,036	17,235	1,021,701	3,554,126	1,482,733	897,735	3,271,650	1,472,243	612,888	2,170,632	1,041,903	554,178	3,529,605	1,784,803	90,865	870,153	435,056
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$7,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $9,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$9,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $11,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$11,000 under $12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$12,000 under $13,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$13,000 under $14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$14,000 under $15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$15,000 under $20,000	—	—	—	6,674	9,613	4,037	(*) 2,684	(*) 4,254	(*) 1,914	918	852	409	(*)	(*) 2,147	(*) 1,074	—	—	—
$20,000 under $25,000	—	—	—	3,626	6,567	2,758	3,523	4,242	1,909	1,222	2,359	1,132	1,090					
$25,000 under $30,000	13,421	23,049	9,450	352,488	958,052	402,382	216,375	594,054	267,324	39,449	65,739	31,555	32,232	122,860	61,430	1,982	2,376	1,187
$30,000 under $50,000	7,439	14,865	6,095	536,004	2,090,324	877,936	541,888	2,121,970	954,887	449,507	1,621,242	778,196	391,965	2,405,659	1,202,830	45,945	292,662	146,320
$50,000 under $100,000	1,580	3,157	1,294	100,640	401,011	168,425	107,677	443,358	199,511	99,624	393,323	188,795	104,627	812,464	406,232	33,374	365,633	182,810
$100,000 under $200,000	387	774	317	19,295	76,784	32,249	21,364	89,151	40,118	19,203	75,583	36,280	20,834	161,192	80,596	8,145	144,525	72,262
$200,000 under $500,000	73	145	59	2,238	8,886	3,732	2,559	10,796	4,858	2,231	8,703	4,177	2,475	18,939	9,470	1,078	38,442	19,221
$500,000 under $1,000,000	23	46	19	736	2,888	1,213	864	3,642	1,639	734	2,830	1,358	836	6,304	3,152	341	26,515	13,257
$1,000,000 or more																		

Tax generated at specified rate—continued

Size of adjusted gross income	50 percent maximum tax rate			51 percent			52 percent			53 percent			55 percent			56 percent		
	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
Total	115,998	3,739,180	1,669,566	8,582	16,195	8,259	6,947	22,340	11,617	251,394	1,967,810	1,042,939	192,169	1,410,928	776,010	3,517	6,438	3,604
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$7,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $9,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$9,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $11,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$11,000 under $12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$12,000 under $13,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$13,000 under $14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$14,000 under $15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$15,000 under $20,000	—	—	—	—	—	—	—	—	—	(*)	(*)	(*)	—	—	—	—	—	—
$20,000 under $25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$25,000 under $30,000	495	1,574	787	2,678	4,879	2,488	1,378	2,006	1,043	4,183	12,282	6,509	8,659	19,166	10,541	—	—	—
$30,000 under $50,000	60,791	725,173	362,571	4,634	8,791	4,483	4,310	15,380	7,998	177,757	1,185,107	628,107	102,425	574,865	316,176	2,288	3,998	2,239
$50,000 under $100,000	46,062	1,845,720	922,848	942	1,873	955	932	3,647	1,896	55,673	611,389	324,036	64,656	641,320	352,726	908	1,797	1,006
$100,000 under $200,000	7,898	874,193	437,095	258	513	262	257	1,027	534	11,583	133,370	70,686	13,750	146,995	80,847	252	503	282
$200,000 under $500,000	592	163,886	81,943	54	108	55	54	215	112	1,628	19,053	10,098	1,976	21,144	11,629	53	106	59
$500,000 under $1,000,000	160	128,645	64,322	16	32	16	16	64	33	566	6,608	3,502	703	7,437	4,090	16	32	18
$1,000,000 or more																		

Footnotes at end of table.

Table 3.13—Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax generated at specified rate—continued																	
	58 percent			59 percent			60 percent			61 percent			62 percent			63 percent		
	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)
Total	98,520	848,431	490,930	2,242	10,924	6,445	93,019	730,592	438,355	1,685	8,951	5,460	73,800	865,699	536,733	1,297	9,038	5,693
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$7,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $9,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$9,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $11,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$11,000 under $12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$12,000 under $13,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$13,000 under $14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$14,000 under $15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$15,000 under $20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$20,000 under $25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$25,000 under $30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$30,000 under $50,000	136	661	383	—	—	—	227	239	143	468	2,020	1,232	13,429	83,383	51,697	132	652	411
$50,000 under $100,000	24,164	113,382	65,762	992	3,843	2,267	20,905	95,295	57,177	877	4,940	3,013	43,004	482,826	299,352	820	5,679	3,578
$100,000 under $200,000	59,704	565,501	327,991	914	5,107	3,013	55,404	457,657	274,594	271	1,581	964	14,615	251,336	155,828	276	2,159	1,360
$200,000 under $500,000	12,230	140,179	81,304	268	1,567	925	13,849	148,963	89,378	54	320	195	2,038	35,843	22,223	54	432	272
$500,000 under $1,000,000	1,694	19,893	11,538	53	317	187	1,944	21,107	12,664	15	90	55	714	12,310	7,632	15	115	72
$1,000,000 or more	592	6,815	3,953	15	90	53	690	7,331	4,399	—	—	—	—	—	—	—	—	—

Size of adjusted gross income	Tax generated at specified rate—continued																	
	64 percent			66 percent			67 percent			68 percent			69 percent			70 percent		
	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate	Number of returns	Income subject to tax[1]	Tax generated at rate
	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)
Total	47,906	610,743	389,676	34,204	448,678	296,127	627	10,060	6,740	25,147	341,733	232,378	19,344	269,536	185,980	17,491	2,472,169	1,730,518
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $6,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $7,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$7,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $9,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$9,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $11,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$11,000 under $12,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$12,000 under $13,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$13,000 under $14,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$14,000 under $15,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$15,000 under $20,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$20,000 under $25,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$25,000 under $30,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$30,000 under $50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	5,952	38,139	24,409	2,719	14,937	9,858	—	—	—	966	4,482	3,048	4,334	33,571	23,164	—	—	—
$100,000 under $200,000	24,384	270,055	172,835	14,024	136,408	90,029	289	3,702	2,480	7,435	63,545	43,211				—	—	—
$200,000 under $500,000	14,808	253,523	162,255	14,695	247,727	163,500	268	5,009	3,356	13,966	224,006	152,324	12,233	186,223	128,494	3,144	71,986	50,390
$500,000 under $1,000,000	2,051	36,496	23,357	2,056	36,959	24,393	55	1,050	704	2,068	37,169	25,275	2,062	37,142	25,628	11,147	719,174	503,422
$1,000,000 or more	711	12,530	8,019	710	12,647	8,347	15	300	201	712	12,531	8,521	715	12,600	8,694	2,365	683,137	478,196
																835	997,872	698,510

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

[1]Included under each tax rate is that portion of the income subject to tax taxed at each rate. All returns with income subject to tax are included except returns with capital gains tax only. For returns with both capital gains tax and regular tax and returns with maximum tax, the part of income subject to regular rates is included.

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

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

Table 3.14—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed

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

Tax rate classes	Returns classified by the highest marginal rate at which tax was computed									Returns classified by each rate at which tax was computed		
			Income subject to tax		Income tax before credits		Income tax after credits					
								As a percent of—				
	Number of returns	Adjusted gross income	At all rates	At marginal rate	Generated at all rates	Generated at marginal rate	Total	Adjusted gross income	Income subject to tax	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All Returns												
All marginal rates, total	84,673,050	802,891,388	508,561,625	88,400,035	109,394,588	21,301,978	[1]107,901,438	13.4	21.2	[2]84,673,050	508,561,620	109,407,254
14 percent	4,617,627	17,315,642	1,757,955	1,757,955	246,571	246,114	236,021	1.4	13.4	64,673,036	52,341,927	7,327,870
15 percent	3,801,800	17,954,293	4,359,693	1,454,416	624,868	218,163	598,862	3.3	13.7	56,796,282	45,873,983	6,881,097
16 percent	4,245,573	23,597,148	8,128,973	1,742,863	1,201,347	278,858	1,164,184	4.9	14.3	56,253,609	45,955,029	7,352,805
17 percent	3,864,547	25,868,883	10,909,870	1,572,909	1,667,164	267,395	1,613,796	6.2	14.8	49,295,857	39,960,575	6,793,298
18 percent	970,836	6,140,882	2,870,837	929,165	458,658	167,250	455,965	7.4	15.9	2,712,179	4,411,851	794,133
19 percent	17,361,123	161,382,748	88,545,162	29,313,922	14,777,407	5,569,646	14,570,927	9.0	16.5	47,172,653	128,609,045	24,435,719
21 percent	3,040,963	22,052,653	15,048,614	2,884,762	2,704,540	605,800	2,683,900	12.2	17.8	8,152,726	13,108,288	2,752,740
22 percent	10,164,722	150,715,128	96,606,578	17,677,818	17,503,801	3,889,120	17,348,005	11.5	18.0	21,658,800	61,692,486	13,572,347
23 percent	241,609	3,128,730	2,156,767	223,895	409,008	51,496	406,228	13.0	18.8	505,442	751,561	172,859
24 percent	2,269,946	21,284,794	15,674,434	2,054,758	3,012,533	493,142	2,995,732	14.1	19.1	5,111,763	7,738,390	1,857,214
25 percent	6,783,001	120,295,597	85,076,785	10,532,821	16,787,646	2,633,207	16,646,272	13.8	19.6	14,094,282	35,928,832	8,982,208
27 percent	706,437	10,237,183	7,809,178	627,106	1,666,187	169,319	1,652,090	16.1	21.2	1,666,574	2,547,380	687,793
28 percent	2,505,661	59,028,118	43,233,969	4,271,149	9,137,396	1,195,922	9,016,043	15.3	20.9	5,745,371	16,837,964	4,714,630
29 percent	313,566	5,179,979	4,047,346	284,554	907,106	82,521	903,032	17.4	22.3	859,471	1,376,363	399,145
31 percent	176,371	3,371,198	2,666,828	158,698	621,734	49,196	615,381	18.3	23.1	617,651	1,041,251	322,788
32 percent	1,214,398	34,275,608	25,743,315	2,054,185	5,846,737	657,339	5,761,351	16.8	22.4	3,220,218	9,857,672	3,154,455
34 percent	112,298	2,352,039	1,901,112	104,344	465,570	35,477	462,314	19.7	24.3	388,996	657,740	223,632
35 percent	11,457	307,850	243,331	14,191	59,959	4,967	59,827	19.4	24.6	43,839	78,955	27,634
36 percent	675,027	21,941,140	16,593,944	1,149,470	4,074,704	413,809	4,001,752	18.2	24.1	2,271,053	6,983,364	2,514,011
38 percent	41,603	1,142,380	881,648	39,004	235,013	14,821	229,293	20.1	26.0	239,570	434,934	165,275
39 percent	354,639	13,642,264	10,335,037	627,507	2,706,200	244,728	2,644,033	19.4	25.6	1,356,433	4,595,285	1,792,161
40 percent	63,796	1,904,050	1,511,939	108,427	425,457	43,371	422,711	22.2	28.0	175,042	553,092	221,237
41 percent	2,931	100,600	78,259	2,053	21,300	842	20,755	20.6	26.5	22,923	42,036	17,235
42 percent	234,896	10,313,887	7,866,289	437,393	2,195,078	183,705	2,147,769	20.8	27.3	1,021,701	3,554,126	1,492,733
45 percent	215,986	9,975,901	7,682,697	433,431	2,283,334	195,044	2,245,975	22.5	29.2	897,735	3,271,650	1,472,243
48 percent	113,388	6,119,169	4,708,792	215,548	1,467,591	103,463	1,441,011	23.5	30.6	612,888	2,170,632	1,041,903
50 percent regular rate	171,987	10,185,128	7,886,793	616,915	2,632,840	308,458	2,577,872	25.3	32.7	554,176	3,529,605	1,764,803
50 percent capital gains rate	8,716	677,772	519,197	127,334	193,674	63,664	191,413	28.2	36.9	90,865	870,153	435,056
50 percent maximum tax rate	25,215	2,673,256	2,127,157	814,352	868,018	407,170	854,293	32.0	40.2	115,998	3,739,190	1,869,566
51 percent	1,911	97,131	75,675	2,879	24,948	1,468	24,730	25.5	32.7	8,582	16,195	8,259
52 percent	2,073	107,861	86,514	3,392	29,352	1,764	28,936	26.8	33.4	6,947	22,340	11,617
53 percent	124,008	9,004,679	7,082,849	565,905	2,587,390	299,930	2,539,090	28.2	35.8	251,394	1,967,810	1,042,939
55 percent	80,850	6,574,188	5,207,507	341,669	2,033,142	187,918	2,000,236	30.4	38.4	192,169	1,410,928	776,010
56 percent	436	28,283	22,390	310	8,430	173	8,289	29.3	37.0	3,517	6,436	3,604
58 percent	37,501	3,817,035	3,046,542	177,510	1,266,872	102,956	1,247,125	32.7	40.9	98,520	846,431	490,930
59 percent	680	60,776	46,081	1,792	19,299	1,057	18,853	31.0	40.9	2,242	10,924	6,445
60 percent	29,501	3,022,359	2,428,148	128,590	1,041,644	77,154	1,023,566	33.9	42.2	93,019	730,592	438,355
61 percent	274	26,348	20,469	916	8,955	559	8,736	33.2	42.7	1,685	8,951	5,460
62 percent	29,879	3,536,087	2,845,003	199,005	1,278,324	123,383	1,259,571	35.6	44.3	73,800	865,699	536,733
63 percent	264	29,915	22,555	1,044	10,083	658	9,619	32.2	42.6	1,297	9,036	5,693
64 percent	16,216	2,289,489	1,840,920	117,228	869,100	75,026	855,293	37.4	46.5	47,906	610,743	390,876
66 percent	10,457	1,707,314	1,366,343	72,690	669,085	47,976	657,405	38.5	48.1	34,204	448,678	296,127
67 percent	168	27,068	22,046	1,319	11,017	884	10,775	39.8	48.9	627	10,060	6,740
68 percent	6,757	1,236,080	985,159	49,668	499,467	33,774	491,421	39.8	49.9	25,147	341,733	232,378
69 percent	4,465	914,410	728,557	33,004	379,527	22,773	373,447	40.8	51.3	19,344	269,536	185,980
70 percent	17,491	7,248,349	5,762,368	2,472,169	3,456,522	1,730,518	3,377,537	46.6	58.6	17,491	2,472,169	1,730,518

Footnotes at end of table.

Table 3.14—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued

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

Tax rate classes	Returns classified by the highest marginal rate at which tax was computed									Returns classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Income tax before credits		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	Generated at all rates	Generated at marginal rate	Total	As a percent of—				
								Adjusted gross income	Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Joint Returns and Returns of Surviving Spouses												
All marginal rates, total	**39,805,253**	**624,178,084**	**398,443,954**	**67,523,443**	**88,358,713**	**16,832,257**	**[1]85,074,359**	**13.6**	**21.5**	**[2]39,805,253**	**396,443,946**	**88,370,084**
14 percent	1,951,835	10,267,114	995,508	995,508	139,736	139,371	130,780	1.3	13.1	39,805,243	38,848,916	5,438,848
15 percent	2,008,755	12,650,292	3,026,416	1,017,661	433,851	152,649	411,747	3.3	13.6	37,853,408	36,862,314	5,529,347
16 percent	2,140,537	15,484,549	5,358,759	1,077,685	792,806	172,430	761,612	4.9	14.2	35,844,653	34,781,801	5,565,088
17 percent	2,360,094	19,811,431	8,292,909	1,212,627	1,267,725	206,147	1,221,546	6.2	14.7	33,704,116	32,556,649	5,534,630
18 percent	—	—	—	—	—	—	—	—	—	—	—	—
19 percent	11,507,986	128,534,362	69,854,079	23,822,135	11,657,927	4,526,206	11,481,660	8.9	16.4	31,344,022	103,166,270	19,601,591
21 percent	—	—	—	—	—	—	—	—	—	—	—	—
22 percent	9,322,773	142,892,397	91,523,382	16,941,198	16,589,607	3,727,064	16,436,476	11.5	18.0	19,836,032	58,994,227	12,978,730
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	5,126,530	100,739,020	70,522,721	9,004,361	13,835,650	2,251,092	13,707,999	13.6	19.4	10,513,256	30,551,263	7,637,816
27 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	2,343,003	56,871,390	41,618,261	4,130,213	8,793,828	1,156,460	8,673,344	15.3	20.8	5,386,725	16,305,052	4,565,415
29 percent	—	—	—	—	—	—	—	—	—	—	—	—
31 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	1,147,767	33,247,017	24,960,900	2,005,560	5,668,681	641,779	5,584,073	16.8	22.4	3,043,699	9,589,277	3,068,569
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
36 percent	574,988	19,726,241	14,857,806	1,058,094	3,635,199	380,914	3,571,184	18.1	24.0	1,895,931	6,341,822	2,283,056
38 percent	—	—	—	—	—	—	—	—	—	—	—	—
39 percent	338,756	13,327,259	10,101,388	616,220	2,645,418	240,326	2,583,804	19.4	25.6	1,320,921	4,544,773	1,772,461
40 percent	—	—	—	—	—	—	—	—	—	—	—	—
41 percent	—	—	—	—	—	—	—	—	—	—	—	—
42 percent	226,149	10,045,293	7,660,571	423,803	2,136,409	177,998	2,091,622	20.8	27.3	982,123	3,447,609	1,447,996
45 percent	165,038	8,154,513	6,248,067	306,699	1,844,445	138,015	1,810,874	22.2	29.0	755,920	2,668,583	1,200,862
48 percent	110,271	6,009,439	4,623,182	212,342	1,440,599	101,924	1,414,521	23.5	30.6	589,912	2,127,765	1,021,327
50 percent regular rate	149,017	9,198,004	7,102,523	545,775	2,368,052	272,888	2,322,851	25.3	32.7	478,099	3,155,393	1,577,697
50 percent capital gains rate	7,382	587,887	450,676	102,271	166,972	51,134	164,964	28.1	36.6	76,451	730,537	365,252
50 percent maximum tax rate	22,818	2,453,798	1,955,336	737,485	796,337	368,737	783,932	31.9	40.1	106,652	3,446,999	1,723,473
51 percent	—	—	—	—	—	—	—	—	—	—	—	—
52 percent	—	—	—	—	—	—	—	—	—	—	—	—
53 percent	120,470	8,866,208	6,980,874	557,636	2,550,202	295,547	2,502,371	28.2	35.8	244,843	1,941,469	1,028,979
55 percent	63,889	5,668,313	4,502,683	295,994	1,775,513	162,797	1,745,715	30.8	38.8	144,199	1,182,363	650,300
56 percent	—	—	—	—	—	—	—	—	—	—	—	—
58 percent	35,562	3,684,857	2,942,841	169,859	1,225,267	98,518	1,207,581	32.8	41.0	92,765	805,045	466,926
59 percent	—	—	—	—	—	—	—	—	—	—	—	—
60 percent	21,635	2,544,687	2,052,223	106,104	892,779	63,662	877,631	34.5	42.8	64,874	589,316	353,590
61 percent	—	—	—	—	—	—	—	—	—	—	—	—
62 percent	21,488	2,926,364	2,371,027	164,301	1,077,311	101,867	1,061,513	36.3	44.8	50,835	698,233	432,904
63 percent	—	—	—	—	—	—	—	—	—	—	—	—
64 percent	11,693	1,890,085	1,531,899	95,823	729,204	61,327	717,380	38.0	46.8	32,794	485,718	310,860
66 percent	7,558	1,408,182	1,135,903	59,813	559,713	39,477	549,900	39.1	48.4	22,981	350,390	231,257
67 percent	—	—	—	—	—	—	—	—	—	—	—	—
68 percent	4,639	991,374	793,544	39,819	404,542	27,077	398,660	40.2	50.2	16,556	265,959	180,852
69 percent	3,106	734,961	592,651	26,760	309,908	18,465	304,599	41.4	51.4	12,642	208,508	143,871
70 percent	11,514	5,463,027	4,387,825	1,797,695	2,621,032	1,258,387	2,556,020	46.8	58.3	11,514	1,797,695	1,258,387

Footnotes at end of table.

Table 3.14—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued

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

Tax rate classes	Returns classified by the highest marginal rate at which tax was computed									Returns classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Income tax before credits		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	Generated at all rates	Generated at marginal rate	Total	As a percent of— Adjusted gross income	As a percent of— Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Separate Returns of Husbands and Wives												
All marginal rates, total	1,846,415	13,254,883	8,239,158	1,448,904	1,732,778	374,371	[1]1,719,261	13.0	20.9	[2]1,846,415	8,239,155	1,732,892
14 percent	137,955	306,333	39,299	39,299	5,552	5,502	5,533	1.8	14.1	1,846,414	893,528	125,094
15 percent	162,910	451,263	122,822	41,367	17,642	6,205	17,215	3.8	14.0	1,708,459	814,141	122,121
16 percent	114,482	426,796	141,965	27,483	20,968	4,397	20,798	4.9	14.7	1,545,549	743,017	118,883
17 percent	117,257	481,153	203,498	27,612	31,037	4,694	30,653	6.4	15.1	1,431,067	684,517	116,368
18 percent	—	—	—	—	—	—	—	—	—	—	—	—
19 percent	485,874	2,715,387	1,439,196	467,448	239,299	88,815	238,156	8.8	16.5	1,313,810	2,123,320	403,431
21 percent	—	—	—	—	—	—	—	—	—	—	—	—
22 percent	352,559	2,660,830	1,709,106	298,870	309,069	65,751	308,520	11.6	18.1	827,936	1,249,624	274,917
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	217,397	2,139,112	1,527,473	223,091	301,391	55,773	299,824	14.0	19.6	475,377	739,051	184,763
27 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	133,740	1,579,894	1,182,441	112,521	249,447	31,506	249,026	15.8	21.1	257,980	361,001	101,080
29 percent	—	—	—	—	—	—	—	—	—	—	—	—
31 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	58,196	818,694	622,698	40,738	140,451	13,036	140,012	17.1	22.5	124,240	172,826	55,304
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
36 percent	—	—	—	—	—	—	—	—	—	—	—	—
38 percent	30,532	527,724	397,090	30,706	97,454	11,054	97,039	18.4	24.4	66,044	101,730	36,623
39 percent	—	—	—	—	—	—	—	—	—	—	—	—
40 percent	15,883	315,004	233,650	11,288	60,782	4,402	60,228	19.1	25.8	35,512	50,512	19,700
41 percent	—	—	—	—	—	—	—	—	—	—	—	—
42 percent	—	—	—	—	—	—	—	—	—	—	—	—
45 percent	4,399	102,242	74,761	4,377	20,885	1,838	20,182	19.7	27.0	19,590	34,759	14,599
	4,496	112,463	85,405	4,477	25,258	2,015	25,210	22.4	29.5	15,191	25,867	11,640
48 percent	1,863	51,512	39,635	2,375	12,448	1,140	12,152	23.6	30.7	10,693	20,031	9,615
50 percent regular rate	2,191	67,267	53,376	5,174	17,990	2,587	17,648	26.2	33.1	8,805	31,604	15,802
50 percent capital gains rate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,338	9,838	4,919
50 percent maximum tax rate	—	—	—	—	—	—	—	—	—	—	—	—
51 percent	—	—	—	—	—	—	—	—	—	—	—	—
52 percent	—	—	—	—	—	—	—	—	—	—	—	—
53 percent	3,538	138,471	101,975	8,269	37,188	4,383	36,719	26.5	36.0	6,551	26,341	13,961
55 percent	775	37,468	27,618	2,193	10,981	1,206	10,060	26.8	36.4	3,015	15,388	8,463
56 percent	—	—	—	—	—	—	—	—	—	—	—	—
58 percent	508	28,428	21,110	1,702	8,918	987	8,579	30.2	40.6	2,240	12,037	6,981
59 percent	—	—	—	—	—	—	—	—	—	—	—	—
60 percent	621	35,811	29,286	1,544	12,875	926	11,863	33.1	40.5	1,765	8,275	4,965
61 percent	—	—	—	—	—	—	—	—	—	—	—	—
62 percent	411	30,676	22,923	2,031	10,713	1,259	10,384	33.9	45.3	1,144	9,035	5,602
63 percent	—	—	—	—	—	—	—	—	—	—	—	—
64 percent	148	13,083	9,763	862	4,770	552	4,387	33.5	44.9	737	6,631	4,244
66 percent	68	8,254	5,050	221	2,559	146	2,292	27.8	45.4	581	5,252	3,466
67 percent	—	—	—	—	—	—	—	—	—	—	—	—
68 percent	88	10,492	7,404	349	3,906	238	3,460	33.0	46.7	522	4,614	3,138
69 percent	58	8,217	5,564	207	3,018	143	3,008	36.6	54.1	436	3,891	2,685
70 percent	379	183,423	131,983	92,325	86,470	64,628	84,606	46.1	64.1	379	92,325	64,628

Footnotes at end of table.

Table 3.14—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued

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

Tax rate classes	Returns classified by the highest marginal rate at which tax was computed									Returns classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Income tax before credits		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	Generated at all rates	Generated at marginal rate	Total	As a percent of— Adjusted gross income	As a percent of— Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns of Heads of Households												
All marginal rates, total	3,698,898	31,078,050	17,588,360	3,181,124	3,402,128	665,379	[1]3,376,084	10.9	19.2	[2]3,698,898	17,586,358	3,402,350
14 percent	439,771	1,771,929	225,896	225,896	31,638	31,625	31,463	1.8	13.9	3,698,898	3,485,023	487,903
15 percent	—	—	—	—	—	—	—	—	—	—	—	—
16 percent	546,948	2,690,110	823,225	276,277	120,771	44,204	120,421	4.5	14.6	3,259,127	2,988,456	478,153
17 percent	—	—	—	—	—	—	—	—	—	—	—	—
18 percent	970,836	6,140,882	2,870,837	929,165	458,658	167,250	455,965	7.4	15.9	2,712,179	4,411,851	794,133
19 percent	746,511	6,248,023	3,736,513	750,469	635,205	142,589	633,279	10.1	16.9	1,741,343	2,740,133	520,625
21 percent	—	—	—	—	—	—	—	—	—	—	—	—
22 percent	489,390	5,161,901	3,374,090	437,750	605,125	96,305	603,009	11.7	17.9	994,832	1,448,634	318,699
23 percent	241,609	3,128,730	2,156,767	223,895	409,008	51,496	406,228	13.0	18.8	505,442	751,561	172,859
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	104,315	1,611,271	1,131,766	88,616	224,500	22,154	223,835	13.9	19.8	263,833	407,650	101,913
27 percent	58,851	1,066,453	757,620	51,408	157,458	13,880	154,959	14.5	20.5	159,517	252,740	68,240
28 percent	28,918	576,834	433,267	28,415	94,121	7,956	93,673	16.2	21.6	100,666	171,911	48,135
29 percent	—	—	—	—	—	—	—	—	—	—	—	—
31 percent	19,468	442,565	330,101	18,613	74,677	5,770	74,385	16.8	22.5	71,748	123,173	38,184
32 percent	8,435	209,896	159,716	7,886	37,605	2,524	37,265	17.8	23.3	52,279	95,569	30,582
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	11,457	307,850	243,331	14,191	59,959	4,967	59,827	19.4	24.6	43,839	78,955	27,634
36 percent	6,813	199,603	154,846	4,960	39,254	1,786	38,845	19.5	25.1	32,382	56,098	20,195
38 percent	2,646	85,873	65,339	1,835	17,155	697	16,791	19.6	25.7	25,569	47,681	18,119
39 percent	—	—	—	—	—	—	—	—	—	—	—	—
40 percent	—	—	—	—	—	—	—	—	—	—	—	—
41 percent	2,931	100,600	78,259	2,053	21,300	842	20,755	20.6	26.5	22,923	42,036	17,235
42 percent	4,348	166,351	130,957	9,213	37,784	3,869	35,965	21.6	27.5	19,988	71,758	30,138
45 percent	3,203	139,431	106,594	4,098	32,207	1,844	31,845	22.8	29.9	15,635	53,707	24,168
48 percent	1,254	58,217	45,975	831	14,544	399	14,338	24.6	31.2	12,283	22,836	10,961
50 percent regular rate	—	—	—	—	—	—	—	—	—	—	—	—
50 percent capital gains rate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,626	15,864	7,932
50 percent maximum tax rate	512	55,306	42,824	22,667	17,952	11,333	17,527	31.7	40.9	2,398	89,703	44,851
51 percent	1,911	97,131	75,675	2,879	24,948	1,468	24,730	25.5	32.7	8,582	16,195	8,259
52 percent	2,073	107,861	86,514	3,392	29,352	1,764	28,936	26.8	33.4	6,947	22,340	11,617
53 percent	—	—	—	—	—	—	—	—	—	—	—	—
55 percent	1,749	111,306	82,408	5,006	29,768	2,753	29,274	26.3	35.5	5,209	25,185	13,852
56 percent	436	28,283	22,390	310	8,430	173	8,289	29.3	37.0	3,517	6,436	3,604
58 percent	1,431	103,751	82,591	5,948	32,687	3,450	30,965	29.8	37.5	3,515	29,349	17,022
59 percent	680	60,776	46,081	1,792	19,299	1,057	18,853	31.0	40.9	2,242	10,924	6,445
60 percent	—	—	—	—	—	—	—	—	—	—	—	—
61 percent	274	26,344	20,469	916	8,955	559	8,736	33.2	42.7	1,685	8,951	5,460
62 percent	294	30,813	23,233	488	10,278	303	9,954	32.3	42.8	1,509	5,226	3,240
63 percent	264	29,915	22,555	1,044	10,083	658	9,619	32.2	42.6	1,297	9,036	5,693
64 percent	320	37,978	30,143	1,483	13,986	949	13,539	35.6	44.9	1,116	10,630	6,803
66 percent	322	42,740	35,239	2,444	17,296	1,613	16,830	39.4	47.8	888	12,755	8,418
67 percent	168	27,068	22,046	1,319	11,017	884	10,775	39.8	48.9	627	10,060	6,740
68 percent	145	26,913	21,688	1,191	11,363	810	11,141	41.4	51.4	489	7,704	5,239
69 percent	70	15,976	11,787	442	6,199	305	5,996	37.5	50.9	367	6,094	4,205
70 percent	336	155,372	123,959	50,134	75,119	35,094	73,660	47.4	59.4	336	50,134	35,094

Footnotes at end of table.

Table 3.14—Income Subject to Tax and Tax, Classified by Both The Marginal Rate and Each Rate at Which Tax was Computed—Continued

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

Tax rate classes	Returns classified by the highest marginal rate at which tax was computed									Returns classified by each rate at which tax was computed		
			Income subject to tax		Income tax before credits		Income tax after credits					
								As a percent of—				
	Number of returns	Adjusted gross income	At all rates	At marginal rate	Generated at all rates	Generated at marginal rate	Total	Adjusted gross income	Income subject to tax	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns of Single Persons												
All marginal rates, total	19,322,484	134,380,470	86,292,153	14,246,563	17,800,979	3,429,972	[1]17,731,730	13.2	20.5	[2]19,322,484	86,292,152	17,801,827
14 percent	2,088,066	4,970,267	497,252	497,252	69,645	69,615	68,246	1.4	13.7	19,322,481	9,114,460	1,276,024
15 percent	1,630,135	4,852,739	1,210,455	395,388	173,375	59,308	169,900	3.5	14.0	17,234,415	8,197,528	1,229,629
16 percent	1,443,606	4,995,692	1,805,023	361,417	266,802	57,827	261,353	5.2	14.5	15,604,280	7,441,754	1,190,681
17 percent	1,387,196	5,576,300	2,413,463	332,669	368,402	56,554	361,598	6.5	15.0	14,160,674	6,719,408	1,142,299
18 percent	—	—	—	—	—	—	—	—	—	—	—	—
19 percent	4,620,752	23,884,976	13,515,373	4,273,869	2,244,977	812,035	2,217,832	9.3	16.4	12,773,478	20,579,321	3,910,071
21 percent	3,040,963	22,052,653	15,048,614	2,884,762	2,704,540	605,800	2,683,900	12.2	17.8	8,152,726	13,108,288	2,752,740
22 percent	—	—	—	—	—	—	—	—	—	—	—	—
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	2,269,946	21,284,794	15,674,434	2,054,758	3,012,533	493,142	2,995,732	14.1	19.1	5,111,763	7,738,390	1,857,214
25 percent	1,334,759	15,806,194	11,894,826	1,216,754	2,426,104	304,189	2,414,614	15.3	20.3	2,841,816	4,230,868	1,057,717
27 percent	647,586	9,170,730	7,051,557	575,697	1,508,728	155,438	1,497,131	16.3	21.2	1,507,057	2,294,639	619,553
28 percent	—	—	—	—	—	—	—	—	—	—	—	—
29 percent	313,566	5,179,979	4,047,346	284,554	907,106	82,521	903,032	17.4	22.3	859,471	1,376,363	399,145
31 percent	156,903	2,928,633	2,336,727	140,085	547,057	43,426	540,996	18.5	23.2	545,903	918,078	284,604
32 percent	—	—	—	—	—	—	—	—	—	—	—	—
34 percent	112,298	2,352,039	1,901,112	104,344	465,570	35,477	462,314	19.7	24.3	388,996	657,740	223,632
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
36 percent	62,694	1,487,573	1,184,202	55,710	302,798	20,056	294,684	19.8	24.9	276,696	483,714	174,137
38 percent	38,957	1,056,508	816,309	37,169	217,857	14,124	212,502	20.1	26.0	214,001	387,253	147,156
39 percent	—	—	—	—	—	—	—	—	—	—	—	—
40 percent	63,796	1,904,050	1,511,939	108,427	425,457	43,371	422,711	22.2	28.0	175,042	553,092	221,237
41 percent	—	—	—	—	—	—	—	—	—	—	—	—
42 percent	—	—	—	—	—	—	—	—	—	—	—	—
45 percent	43,249	1,569,492	1,242,631	118,157	381,425	53,171	378,046	24.1	30.4	110,989	523,492	235,571
48 percent	—	—	—	—	—	—	—	—	—	—	—	—
50 percent regular rate	20,779	919,857	730,894	65,966	246,797	32,983	237,373	25.8	32.5	67,272	342,609	171,305
50 percent capital gains rate	1,038	71,079	52,796	18,594	20,567	9,297	20,329	28.6	38.5	11,450	113,913	56,954
50 percent maximum tax rate	1,885	164,153	128,997	54,200	53,729	27,100	52,834	32.2	41.0	6,948	202,488	101,243
51 percent	—	—	—	—	—	—	—	—	—	—	—	—
52 percent	—	—	—	—	—	—	—	—	—	—	—	—
53 percent	—	—	—	—	—	—	—	—	—	—	—	—
55 percent	14,437	757,101	594,798	38,475	216,881	21,162	215,187	28.4	36.2	39,746	187,991	103,395
56 percent	—	—	—	—	—	—	—	—	—	—	—	—
58 percent	—	—	—	—	—	—	—	—	—	—	—	—
59 percent	—	—	—	—	—	—	—	—	—	—	—	—
60 percent	7,245	441,861	346,639	20,942	135,990	12,565	134,072	30.3	38.7	26,380	133,002	79,801
61 percent	—	—	—	—	—	—	—	—	—	—	—	—
62 percent	7,686	548,234	427,820	32,184	180,023	19,954	177,721	32.4	41.5	20,312	153,204	94,986
63 percent	—	—	—	—	—	—	—	—	—	—	—	—
64 percent	—	—	—	—	—	—	—	—	—	—	—	—
66 percent	4,055	348,342	269,114	19,060	121,140	12,198	119,986	34.4	44.6	13,259	107,764	68,969
67 percent	2,509	248,138	190,152	10,211	89,517	6,739	88,383	35.6	46.5	9,754	80,281	52,985
68 percent	—	—	—	—	—	—	—	—	—	—	—	—
69 percent	1,885	207,301	162,524	8,308	79,656	5,650	78,159	37.7	48.1	7,580	63,456	43,150
70 percent	1,231	155,257	118,554	5,596	60,401	3,861	59,844	38.5	50.5	5,899	51,042	35,219
	5,262	1,446,528	1,118,602	532,014	673,902	372,410	,663,251	45.9	59.3	5,262	532,014	372,410

(*) Estimates not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]The entire amount for each return appears at the highest applicable rate.
[2]The total for column 10 is not the sum of the tax rate classes because many returns have income taxed at more than one rate.
NOTE: Detail may not add to total because of rounding.

Table 3.15—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 (gross)		Business or profession, net profit less net loss		Farm net profit less net loss		One-half excess net long-term capital gain		Sales of capital assets, net gain		Dividends in adjusted gross income		Interest received	
			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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	118,866	12,097,675	83,651	3,316,210	33,032	268,395	15,220	−281,475	105,716	6,278,116	106,043	6,394,699	91,933	2,103,485	113,943	1,411,803
No adjusted gross income	5,001	−715,810	2,812	116,308	2,522	−154,105	1,037	−57,237	3,917	271,496	3,978	282,646	2,463	61,998	4,264	68,873
$1 under $10,000	2,442	10,255	1,903	25,617	963	−12,531	419	−36,795	2,368	87,530	2,368	92,311	1,354	7,897	2,371	12,158
$10,000 under $15,000	2,026	25,906	1,465	14,075	910	4,093	413	−9,305	1,571	41,789	1,611	44,644	1,473	5,503	1,984	22,911
$15,000 under $20,000	2,180	36,690	1,371	47,924	853	5,141	433	−14,316	1,800	54,036	1,806	56,291	1,661	7,919	2,103	5,181
$20,000 under $30,000	8,441	212,143	6,354	116,603	2,822	11,021	1,025	−32,303	6,118	155,705	6,142	162,198	5,886	18,501	7,583	44,600
$30,000 under $40,000	14,564	502,904	9,026	219,450	2,908	13,143	1,393	−5,284	12,544	280,120	12,545	282,725	10,899	45,329	13,830	59,224
$40,000 under $50,000	8,143	359,716	6,014	107,664	2,706	14,757	1,019	−5,072	7,803	193,287	7,805	195,525	5,185	34,698	7,993	51,136
$50,000 under $100,000	38,698	2,771,313	26,457	876,451	9,908	149,883	4,070	−24,692	35,333	1,161,912	35,384	1,182,906	30,524	331,809	37,348	317,931
$100,000 under $200,000	25,021	3,432,510	18,794	998,550	6,115	91,844	3,374	−24,304	22,791	1,318,147	22,901	1,344,656	21,291	508,933	24,373	351,283
$200,000 under $500,000	9,938	2,906,050	7,621	580,060	2,639	52,182	1,632	−30,801	9,227	1,281,347	9,247	1,302,336	8,960	558,760	9,713	281,960
$500,000 under $1,000,000	1,753	1,183,708	1,350	136,250	479	13,750	290	−11,823	1,634	632,970	1,643	640,447	1,621	243,158	1,729	100,398
$1,000,000 or more	659	1,372,290	484	77,258	207	19,217	115	−9,543	610	799,777	613	808,014	616	278,980	652	96,148

Size of adjusted gross income	Rents net income less net loss		Royalties net income less net loss		Itemized deductions						Number of returns with no taxable income	Income subject to tax		Income tax before credits	Total tax credits	
					Total		Contributions		Interest paid			Number of returns	Amount		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	54,408	−76,160	13,320	234,833	104,871	3,148,382	102,112	844,848	83,272	898,705	10,805	108,061	9,035,090	4,348,814	54,255	107,327
No adjusted gross income	2,225	−72,252	1,100	19,843	—	—	—	—	—	—	5,001	—	—	—	—	—
$1 under $10,000	1,459	−3,117	241	2,618	2,025	20,983	1,955	1,417	1,939	9,781	1,975	467	1,806	285	390	25
$10,000 under $15,000	1,022	−6,368	105	557	1,706	19,302	1,700	2,673	1,469	6,853	999	1,027	5,424	917	1,004	350
$15,000 under $20,000	561	−6,156			2,087	24,297	1,911	3,865	2,038	6,846	842	1,338	11,459	2,113	586	283
$20,000 under $30,000	2,740	−10,838	232	−153	8,101	59,375	7,772	5,667	6,224	22,516	444	7,997	127,207	27,941	4,235	1,832
$30,000 under $40,000	7,240	5,047	922	4,804	11,546	116,711	11,484	16,984	7,789	43,650	266	14,298	323,464	83,385	5,666	1,424
$40,000 under $50,000	4,551	−25,761	497	1,062	6,182	64,777	5,912	11,781	5,403	19,715	87	8,056	258,995	73,462	3,973	3,073
$50,000 under $100,000	16,885	12,735	3,960	36,058	36,642	613,405	35,641	118,977	28,879	181,355	753	37,945	1,944,942	703,505	17,510	15,695
$100,000 under $200,000	11,597	21,184	3,802	65,333	24,381	799,811	23,766	178,795	19,614	253,773	269	24,752	2,463,913	1,121,668	13,352	23,084
$200,000 under $500,000	4,887	12,736	1,951	59,610	9,800	749,979	9,614	221,728	7,948	213,608	125	9,813	2,049,509	1,137,471	5,974	16,464
$500,000 under $1,000,000	876	426	364	20,361	1,745	310,283	1,713	114,331	1,433	76,680	29	1,724	846,555	531,638	1,129	6,415
$1,000,000 or more	363	−3,796	146	24,740	656	367,459	644	168,430	536	63,928	15	644	1,001,816	667,429	436	38,682

Size of adjusted gross income	Income tax after credits		Computation of additional tax for tax preferences: Tax preferences: Total	Accelerated depreciation						Amortization							
				Low-income rental housing		Other real property		Personal property subject to net lease		Certified pollution control facilities		Railroad rolling stock		On-the-job training facilities		Child care facilities	
	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
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Total	108,660	4,242,486	7,283,191	2,667	35,201	34,844	355,365	3,505	19,981	108	331	43	532	(*)	(*)	(*)	(*)
No adjusted gross income	—	—	383,122	264	8,996	2,606	81,640	180	1,849	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $10,000	1,149	826	101,011			1,271	11,107			—	—	—	—	—	—	—	—
$10,000 under $15,000			53,689	144	2,866	1,247	9,490	38	1,291	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$15,000 under $20,000	1,287	1,830	79,732			1,129	14,524			—	—	—	—	—	—	(*)	(*)
$20,000 under $30,000	7,730	26,109	204,004	655	1,606	2,626	13,672	1,449	1,911	—	—	—	—	(*)	(*)	—	—
$30,000 under $40,000	14,216	81,961	384,735			3,834	28,684			—	—	—	—			—	—
$40,000 under $50,000	7,953	70,389	218,517	808	7,862	2,195	12,217	836	4,982					—	—	—	—
$50,000 under $100,000	37,639	687,810	1,388,650			9,086	60,256			85	219	21	235	—	—	—	—
$100,000 under $200,000	24,586	1,098,584	1,509,539	516	7,098	6,700	59,513	631	4,659					(*)	(*)	(*)	(*)
$200,000 under $500,000	9,750	1,121,007	1,437,279	206	3,179	3,329	44,215	286	3,263							—	—
$500,000 under $1,000,000	1,709	525,223	680,673	50	2,207	578	12,041	54	703	7	11	4	231	—	—	—	—
$1,000,000 or more	641	628,747	842,242	24	1,387	243	8,006	31	1,323	(*)	(*)	(*)	(*)	—	—	—	—

Footnotes at end of table.

Table 3.15—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										Recomputed tax preference income		Exclusion		Tax preferences less exclusion	
	Stock options		Bad debt reserves		Depletion		Capital gains		Type not specified							
	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
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Total	6,372	342,878	(*)	(*)	19,352	283,086	104,717	6,254,241	340	10,609	118,866	7,249,860	118,866	2,805,291	61,454	4,444,569
No adjusted gross income	(*)	(*)	—	—	1,438	35,118	3,794	254,368	5	255	5,001	353,047	5,001	131,455	3,462	221,592
$1 under $10,000	—	—	—	—	1,021	2,706	2,281	86,491	—	—	2,442	100,168	2,442	49,293	1,049	50,874
$10,000 under $15,000	—	—	—	—			1,500	42,714	—	—	2,026	53,681	2,026	39,492	956	14,190
$15,000 under $20,000	(*)	(*)	—	—	676	2,389	1,792	53,934	162	5,171	2,180	79,732	2,180	57,298	1,490	22,434
$20,000 under $30,000	2,778	99,831	—	—	466	3,904	6,225	156,390	9	56	8,441	203,849	8,441	156,310	2,104	47,539
$30,000 under $40,000			—	—	500	3,984	12,426	278,639	—	—	14,564	384,694	14,564	308,485	4,943	76,209
$40,000 under $50,000	288	8,825	—	—	1,173	3,211	7,614	192,071	4	87	8,143	218,417	8,143	175,284	1,758	43,133
$50,000 under $100,000	1,956	103,441	—	—	5,624	45,369	34,926	1,166,483	98	2,248	38,698	1,388,309	38,698	905,307	18,734	483,002
$100,000 under $200,000	906	60,799	(*)	(*)	5,104	61,059	22,722	1,314,913	34	1,383	25,021	1,508,647	25,021	639,490	16,592	869,157
$200,000 under $500,000	312	51,739	(*)	(*)	2,624	54,609	9,192	1,278,353	24	1,047	9,938	1,436,665	9,938	274,459	8,200	1,162,206
$500,000 under $1,000,000	27	9,968	(*)	(*)	515	23,208	1,633	632,149	4	362	1,753	680,642	1,753	49,688	1,561	630,954
$1,000,000 or more	8	6,050	—	—	211	27,529	612	797,736	(3)	(3)	659	842,009	659	18,730	605	823,279

Size of adjusted gross income	Computation of additional tax for tax preferences—continued													
	Income tax deducted		Recomputed prior-year investment credit deducted		Tax carryover from prior years deducted		Tax preference income subject to tax		Tentative tax on preferences		Net operating loss eligible for carryover		Net operating loss 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	Number of returns	Amount
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
Total	53,685	2,277,207	3,740	3,134	15,387	284,514	27,568	1,879,714	27,554	187,959	1,060	253,483	891	5,871
No adjusted gross income	—	—	661	252	596	11,319	3,223	210,020	3,221	21,000	1,028	249,893	959	5,778
$1 under $10,000	488	292	127	38	479	3,653	1,028	46,952	1,028	4,695	(*)	(*)	(*)	(*)
$10,000 under $15,000					63	814	948	13,316	948	1,331	(*)	(*)	(*)	(*)
$15,000 under $20,000	697	1,124	86	38	752	5,895	744	15,377	744	1,538	(*)	(*)	(*)	(*)
$20,000 under $30,000	1,713	5,194	26	27	1,541	6,573	817	35,746	817	3,574	—	—	—	—
$30,000 under $40,000	4,718	11,315	72	38	1,464	22,510	2,324	42,345	2,324	4,233				
$40,000 under $50,000	1,647	9,442	101	488	297	2,497	615	30,707	615	3,070				
$50,000 under $100,000	18,043	213,668	909	366	3,958	41,383	7,063	227,584	7,054	22,755	18	3,051	18	72
$100,000 under $200,000	16,232	483,527	883	598	3,380	57,842	5,950	327,191	5,948	32,717				
$200,000 under $500,000	8,038	684,975	651	713	2,121	71,592	3,570	404,926	3,570	40,491				
$500,000 under $1,000,000	1,521	382,525	152	205	517	35,671	878	212,553	877	21,255				
$1,000,000 or more	588	485,145	72	371	219	24,765	408	312,997	408	31,300	—	—	—	—

Footnotes at end of table.

Table 3.15—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	Computation of additional tax for tax preferences—continued													
	Net tentative tax for tax preferences		Minimum tax deferred from prior years		Tentative tax for tax preferences before credits		Unused retirement income credit		Unused credit for contributions to candidates for public office		Additional tax for tax preferences			
											Reported on Form 4625		Reported on Form 1040	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Total	26,712	182,087	223	1,541	26,795	183,629	32	6	247	6	26,738	183,579	26,382	182,340
No adjusted gross income	2,397	15,223	63	564	2,412	15,787	(*)	(*)	45	1	2,412	15,746	2,266	15,724
$1 under $10,000	1,028	4,688	(*)	(*)	1,028	4,751	(*)	(*)	(*)	(*)	1,028	4,751	1,028	4,697
$10,000 under $15,000	946	1,317	—	—	946	1,317	(*)	(*)	(*)	(*)	946	1,316	944	1,312
$15,000 under $20,000	741	1,537	—	—	741	1,537	—	—			741	1,536	741	1,537
$20,000 under $30,000	817	3,574	98	472	818	3,657	(*)	(*)	114	3	812	3,654	771	3,593
$30,000 under $40,000	2,323	4,225			2,323	4,327	—	—			2,323	4,326	2,336	4,223
$40,000 under $50,000	615	3,070			616	3,072	—	—			616	3,072	616	3,052
$50,000 under $100,000	7,054	22,755			7,104	23,041	(*)	(*)	51	1	7,064	23,041	6,948	22,844
$100,000 under $200,000	5,940	32,708	49	378	5,950	32,888	—	—			5,942	32,887	5,894	32,435
$200,000 under $500,000	3,566	40,438			3,570	40,638	(*)	(*)	21	1	3,567	40,636	3,550	40,381
$500,000 under $1,000,000	877	21,252	5	64	878	21,286	3	(2) (3)	6	(2) (3)	878	21,286	881	21,402
$1,000,000 or more	408	31,300	(3)	(3)	409	31,328	(3)		(3)		409	31,328	407	31,140

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

[1]A fourth item, recomputed prior-year WIN credit, could also be subtracted from "tax preferences less exclusion" in computing "tax preference income subject to tax". Recomputed prior-year WIN credit is not shown separately in this table.

[2]Less than $500.

[3]Included in the above adjusted gross income class.

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

Table 3.16—Returns With Tax Preferences: 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	Total returns with tax preferences						Returns with tax preferences, but no additional tax					
	Number of returns	Adjusted gross income	Income subject to tax	Amount of tax preferences	Income tax after credits		Number of returns	Adjusted gross income	Income subject to tax	Amount of tax preferences	Income tax after credits	
					Number of returns	Amount					Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	118,886	[1]12,097,675	9,035,090	7,283,193	106,660	4,242,486	92,484	[1]8,275,034	6,502,795	3,122,721	86,034	2,880,584
No adjusted gross income	5,001	—715,810	—	383,122	—	—	2,735	—534,777	—	135,786	—	—
$1 under $10,000	2,442	10,255	1,806	101,011	(*)	(*)	1,414	4,008	101	19,224	(*)	(*)
$10,000 under $15,000	2,026	25,906	5,424	53,689	710	567	1,082	13,107	4,747	11,940	(*)	(*)
$15,000 under $20,000	2,180	36,690	11,459	79,732	1,287	1,830	1,439	24,269	4,774	39,911	701	783
$20,000 under $30,000	8,441	212,143	127,207	204,004	7,730	26,109	7,670	192,577	122,054	143,684	7,321	25,432
$30,000 under $40,000	14,564	502,904	323,464	384,735	14,216	81,961	12,228	421,404	294,196	244,685	12,100	75,739
$40,000 under $50,000	8,143	359,716	258,995	218,517	7,953	70,389	7,527	332,297	245,458	164,081	7,446	67,395
$50,000 under $100,000	38,698	2,771,313	1,944,942	1,388,650	37,639	687,810	31,750	2,270,192	1,660,145	837,908	31,317	595,040
$100,000 under $200,000	25,021	3,432,510	2,463,913	1,509,539	24,586	1,098,584	19,127	2,607,596	1,970,422	763,863	19,018	883,068
$200,000 under $500,000	9,938	2,906,050	2,049,509	1,437,279	9,750	1,121,007	6,388	1,837,822	1,376,827	514,486	6,350	748,811
$500,000 under $1,000,000	1,753	1,183,708	846,555	680,673	1,709	525,223	872	581,097	431,223	157,245	867	263,549
$1,000,000 or more	659	1,372,290	1,001,816	842,242	641	628,747	252	525,442	392,848	89,908	251	220,231

Size of adjusted gross income	Returns with tax preferences and additional tax										
	Number of returns	Adjusted gross income	Income subject to tax	Amount of tax preferences	Amount of additional tax	Income tax after credits		With additional tax, but no income tax after credits			
						Number of returns	Amount	Number of returns	Adjusted gross income	Amount of tax preferences	Amount of additional tax
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	26,382	[1]3,822,641	2,532,297	4,160,472	182,340	20,628	1,381,904	5,756	[1]51,026	604,957	40,352
No adjusted gross income	2,266	—181,032	—	247,336	15,724	—	—	2,266	—181,032	247,336	15,724
$1 under $10,000	1,028	6,247	1,705	81,786	4,697	(*)	(*)	634	2,862	45,988	2,532
$10,000 under $15,000	944	12,799	677	41,750	1,312	92	44	852	11,531	36,031	1,023
$15,000 under $20,000	741	12,420	6,685	39,821	1,537	586	1,047	155	2,830	13,413	786
$20,000 under $30,000	771	19,566	5,153	60,319	3,593	409	677	362	9,141	32,692	2,171
$30,000 under $40,000	2,336	81,500	29,268	140,050	4,223	2,116	6,222	220	7,623	22,778	1,525
$40,000 under $50,000	616	27,419	13,538	54,436	3,052	507	2,994	109	4,928	15,428	1,135
$50,000 under $100,000	6,948	501,121	284,797	550,743	22,844	6,322	92,770	626	45,203	69,047	5,008
$100,000 under $200,000	5,894	824,914	493,492	745,676	32,435	5,568	215,517	326	46,282	57,056	4,694
$200,000 under $500,000	3,550	1,068,228	672,682	922,793	40,381	3,400	372,196	150	43,032	34,738	2,926
$500,000 under $1,000,000	881	602,611	415,332	523,428	21,402	842	261,673	39	26,020	14,373	1,327
$1,000,000 or more	407	846,848	608,968	752,334	31,140	390	408,516	17	32,606	16,077	1,501

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

Section 4

Taxpayers Age 65 or Over; Retirement Income Credit

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

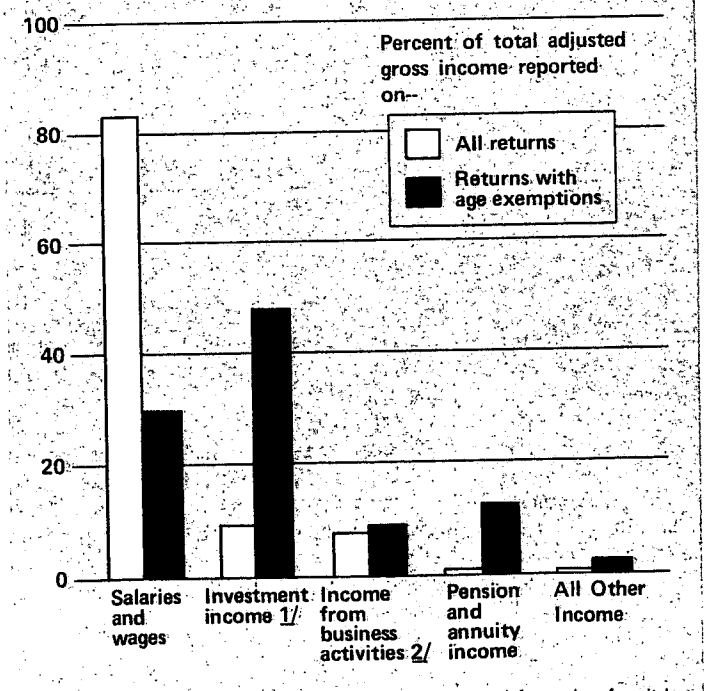
Returns with Age Exemptions

Persons age 65 and over benefitted from certain special tax provisions under the Internal Revenue Code. These included an additional $750 exemption for each taxpayer age 65 or over, the exclusion of all or part of the gain on the sales of personal residences, and more liberal treatment of "retirement income" for the purpose of computing the retirement income credit. Moreover, social security income, a major source of income for many older persons, was nontaxable and was not reported on income tax returns. See tables 4A and 4C for comparisons of data from returns of taxpayers age 65 or over with those from all returns. Data for selected items from returns of taxpayers age 65 or over, classified by marital status, are shown in table 4B, while income from rents received by these taxpayers is shown in table 4D. Table 4E provides data on returns with retirement income credit, comparing returns of all taxpayers claiming this credit with returns of taxpayers age 65 or over claiming this credit.

Beginning with 1970, the filing requirement for single persons age 65 or over was $2,300 in gross income, whereas a married couple both in that age group did not have to file a return until their combined income reached $3,500, even if only one member was receiving that income. For a married couple, with one member under 65, the other 65 or over, the filing

Chart 4A

Percentage distribution of adjusted gross income: all returns and returns with age exemptions



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

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

Table 4A.—Comparison of All Returns and Returns of Taxpayers Age 65 or Over: Sources of Income or Loss and Tax Items

[All figures are estimates based on samples—data are in thousands]

Item	All returns					All joint returns				
	Total		Returns of taxpayers age 65 or over			Total		Returns of taxpayers age 65 or over		
	Amount	Percent of adjusted gross income	Amount	Percent of—		Amount	Percent of income for all joint returns	Amount	Percent of—	
				Adjusted gross income	Amount for all returns				Adjusted gross income	Amount for all joint returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Sources of income:										
Adjusted gross income less deficit	827,148,338	100.0	67,188,491	100.0	8.1	632,532,329	100.0	46,188,415	100.0	7.3
Salaries and wages (gross)	687,179,075	83.1	20,248,288	30.1	2.9	524,745,087	83.0	16,082,129	34.8	3.1
Business or profession net profit less net loss	38,102,184	4.6	3,154,441	4.7	8.3	34,554,403	5.5	2,726,359	5.9	7.9
Farm net profit less net loss	7,227,742	0.9	773,127	1.2	10.7	6,531,742	1.0	643,089	1.4	9.8
Partnership net profit less net loss	11,159,711	1.3	1,568,696	2.3	14.1	10,013,866	1.6	1,317,790	2.9	13.2
Sales of capital assets net gain less net loss	16,671,283	2.0	5,050,995	7.5	30.3	13,507,753	2.1	3,529,469	7.6	26.1
Dividends in adjusted gross income	18,733,950	2.3	9,442,183	14.1	50.4	12,039,462	1.9	5,140,590	11.1	42.7
Interest received	32,173,760	3.9	14,153,046	21.1	44.0	21,485,673	3.4	8,483,616	18.4	39.5
Rent net income less net loss	3,763,026	0.5	2,756,698	4.1	73.3	2,622,873	0.4	1,821,358	3.9	69.4
Royalty net income less net loss	1,159,632	0.1	523,910	0.8	45.2	748,668	0.1	282,249	0.6	37.7
Pensions and annuities (taxable portion)	13,243,591	1.6	8,273,824	12.3	62.5	9,475,352	1.5	5,613,259	12.2	59.2
All other sources, income less loss[1]	8,399,113	1.0	1,622,529	2.4	19.3	5,935,162	0.9	865,591	1.9	14.6
Statutory adjustments[2]	10,664,730	1.3	379,246	0.6	3.6	9,127,711	1.4	317,085	0.7	3.5
Taxable income	511,929,462	61.9	38,185,869	56.8	7.5	398,626,666	63.0	26,729,381	57.9	6.7
Income tax after credits	107,901,436	13.0	9,722,301	14.5	9.0	84,925,966	13.4	6,867,343	14.9	8.1
Additional tax for tax preferences	182,341	(*)	40,490	0.1	22.2	157,303	(*)	32,764	0.1	20.8
Total income tax	108,083,776	13.1	9,762,792	14.5	9.0	85,083,267	13.5	6,900,107	14.9	8.1
Total tax liability[3]	111,175,026	13.4	10,053,909	15.0	9.0	87,771,909	13.9	7,140,060	15.5	8.1

[1]Includes Small Business Corporation net income less net loss, estate or trust net income less net loss, sales of property other than capital assets net gain less net loss, State income tax refunds, alimony, and other income or loss.
[2]Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employed retirement deduction.
[3]The sum of income tax after credits plus self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, social security taxes on tip income, and tax from recomputing prior-year Work Incentive (WIN) credit.
(*) Less than 0.05 percent.
NOTE: Detail may not add to total because of rounding.

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

[All figures are estimates based on samples—data are in thousands]

Marital status by age exemptions	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions		Taxable income	Tax preferences	Income tax after credits	Total income tax
				Total		Taxpayers' (number)				
				Number	Amount				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**7,119**	**67,188,491**	**16,560,407**	**21,118**	**15,834,156**	**11,251**	**38,185,869**	**1,918,119**	**9,722,303**	**9,762,794**
Joint returns of husbands and wives, total	4,114	46,188,415	10,446,470	14,902	11,174,717	8,228	26,729,381	1,437,154	6,867,343	6,900,107
With one age exemption	2,045	22,573,906	4,973,201	6,514	4,885,325	4,091	13,603,019	613,022	3,329,619	3,345,449
With two age exemptions[1]	2,069	23,614,509	5,473,269	8,388	6,289,391	4,138	13,126,362	824,133	3,537,725	3,554,658
Separate returns of husbands and wives, total	116	821,510	193,467	282	211,216	134	476,746	33,922	139,959	140,742
With one age exemption	107	796,827	181,737	240	180,131	115	474,628	33,922	139,564	140,347
With two age exemptions[2]	10	24,683	11,730	41	31,085	19	2,118	—	395	395
Returns of heads of households	179	1,397,633	350,548	442	331,424	179	770,295	31,864	175,971	176,551
Returns of surviving spouses	11	69,867	18,407	30	22,542	11	32,571	20	5,997	5,997
Returns of single persons	2,698	18,711,067	5,551,517	5,460	4,094,259	2,698	10,176,875	415,159	2,533,034	2,539,398

[1]Both spouses age 65 or over.
[2]Taxpayer age 65 or over, spouse age 65 or over and not filing his or her own return.
NOTE: Detail may not add to total because of rounding.

requirement became $2,900. For 1973, the filing requirement for single persons age 65 or over was $2,800. For joint returns, if either member was age 65 or over, the filing requirement was $3,550 while it was $4,300 if both were over age 65. The reason the filing requirement was raised for older persons with income below these levels was that the increased exemption deduction and low-income allowance made them nontaxable in any case.

In spite of the liberalized filing requirements for taxpayers age 65 or over effected by the Tax Reform Act of 1969 and the Revenue Act of 1971, tax year 1973 showed an increase of about 100,000 returns filed by persons age 65 or over, the second straight year showing an increase. Before 1972 there were 2 straight years of decline, as expected, attributable to the liberal filing requirements.

As shown in chart 4A, wages and salaries constituted 83 percent of the income for all taxpayers, but only 30 percent of the income of taxpayers age 65 or over. Investment income constituted nearly one-half the income of older taxpayers, but comprised less than 10 percent of the income of all taxpayers.

Returns with Retirement Income Credit

The retirement income credit was designed to provide some tax relief to elderly or retired persons living on pensions, annuities, or other forms of "retirement income" (such as dividends, interest, or rents) in order to help equalize their tax treatment with those receiving tax-exempt social security or railroad retirement benefits.

The base for the retirement income credit was reduced by the amount received under the Social Security Act. Therefore, the decreases in the credit for both 1970 and 1972 as illustrated in chart 4B were related to increases in social security benefits paid for those years. Retirement income credit rose from $127 million in 1972 to $140 million in 1973.

Table 4C.—All Returns and Returns of Taxpayers Age 65 or Over: Selected Characteristics

[All figures are estimates based on samples—data are in thousands]

Item	All returns		Returns of taxpayers age 65 or over		
	Number	Percent of total number of returns	Number	Percent of total number of returns of taxpayers age 65 or over	Percent of all returns with characteristic
	(1)	(2)	(3)	(4)	(5)
Total number of returns	**80,693**	**100.0**	**7,119**	**100.0**	**8.8**
Returns with adjusted gross income:					
Under $5,000	27,038	33.5	3,202	45.0	11.8
$5,000 under $10,000	20,582	25.5	2,082	29.3	10.1
$10,000 under $15,000	15,804	19.6	846	11.9	5.4
$15,000 under $25,000	13,035	16.2	570	8.0	4.4
$25,000 under $50,000	3,502	4.3	297	4.2	8.5
$50,000 or more	732	1.0	122	1.7	16.7
Form 1040 returns	59,028	73.2	6,736	94.6	11.4
Form 1040A returns	21,665	26.9	383	5.4	0.2
Returns with itemized deductions	28,047	34.8	2,387	33.5	8.5
Returns with standard deduction:					
Total	52,202	64.7	4,660	65.5	8.9
With low-income allowance	36,248	44.9	3,649	51.3	10.1
With percentage standard deduction	15,953	19.8	1,011	14.2	6.3
Returns with tax preferences	119	0.2	30	0.4	25.0
Returns with additional tax for tax preferences	26	(*)	6	0.1	21.1
Returns with total income tax	64,267	79.6	4,875	68.5	7.6
Returns with retirement income credit	917	1.1	751	10.6	81.9

(*) Less than 0.05 percent.
NOTE: Detail may not add to total because of rounding.

Table 4D.—Returns of Taxpayers Age 65 or Over With Rent Net Income or Loss by Size of Adjusted Gross Income

[All figures are estimates based on samples—data are in thousands]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total gross rents	Depreciation	Other expenses	Rent net income or loss
	(1)	(2)	(3)	(4)	(5)	(6)
Returns with rental transactions, total	**1,569**	**18,458,748**	**7,863,535**	**1,281,318**	**3,825,518**	**2,756,697**
Returns with rent net gain, by size of adjusted gross income, total	**1,223**	**14,616,956**	**7,041,991**	**950,388**	**2,958,638**	**3,132,965**
Under $5,000	515	1,484,457	1,676,168	234,365	812,099	629,704
$5,000 under $10,000	325	2,304,700	1,236,417	157,383	522,954	556,079
$10,000 under $15,000	147	1,857,390	911,367	130,243	340,795	440,330
$15,000 or more	236	8,970,409	3,218,039	428,377	1,282,790	1,506,871
Returns with rent net loss, by size of adjusted gross income, total	**345**	**3,812,331**	**820,346**	**330,716**	**865,918**	**—376,284**
Under $5,000	166	316,269	358,764	147,611	369,636	—158,482
$5,000 under $10,000	81	606,027	112,361	47,480	112,481	—47,600
$10,000 under $15,000	35	425,071	64,698	24,555	84,868	—44,725
$15,000 or more	63	2,464,964	284,523	111,070	298,933	—125,479
Returns with neither rent net gain or loss, total	**1**	**29,461**	**1,200**	**237**	**963**	**—**

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

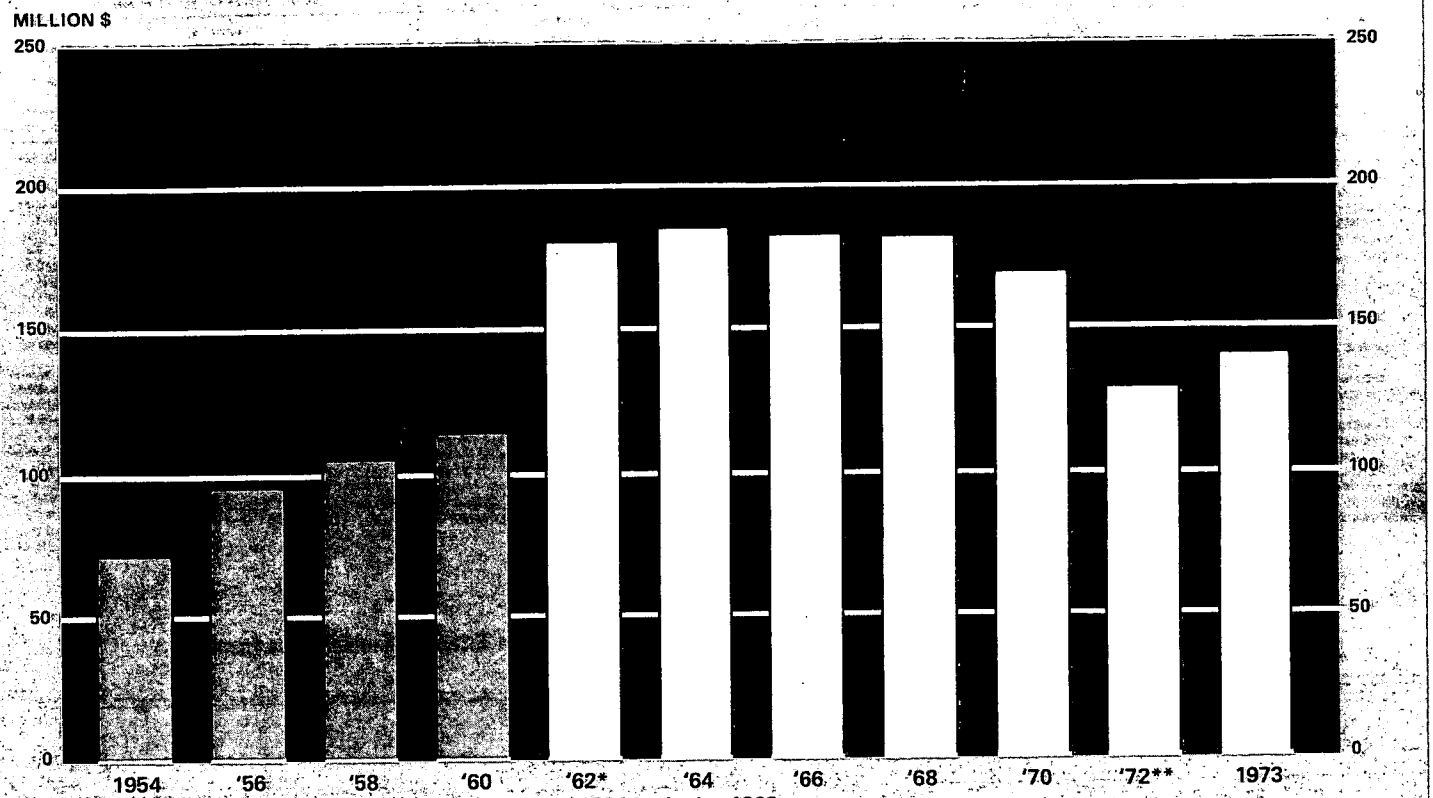
Table 4E.—Returns With Retirement Income Credit: Selected Sources of Income for All Returns and Returns of Taxpayers Age 65 or Over

[All figures are estimates based on samples—data are in thousands]

Item	All returns with retirement income credit		Returns of taxpayers age 65 or over with retirement income credit	
	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)
Adjusted gross income less deficit	917	10,251,874	751	8,402,437
Salaries and wages	244	1,216,861	146	658,929
Sales of capital assets net gain less loss	321	659,718	263	618,494
Dividends in adjusted gross income	394	1,726,666	356	1,664,948
Interest received	849	2,222,616	718	2,041,057
Pensions and annuities (taxable portion)	588	3,245,085	464	2,384,464
Income from rents:				
Gross rents	213	1,177,740	188	1,102,621
Rent net income less loss	214	530,810	189	517,441
Itemized deductions	406	1,457,531	323	1,212,380
Standard deduction	510	740,856	427	616,737
Taxable income	917	6,127,932	751	4,906,888
Income tax before credits	917	1,416,510	751	1,176,194
Retirement income credit	917	140,156	751	103,289
Total other tax credits	52	6,086	41	5,337
Income tax after credits	806	1,270,268	651	1,067,568
Total income tax	806	1,273,747	651	1,070,782

Chart 4B

Retirement income credit: 1954 – 1973



*Maximum base of credit increased from $1200 to $1524 beginning 1962.
**Decrease attributable in part to increased Social Security benefits which reduced base for credit.

Table 4.1—Returns of Taxpayers Age 65 or Over: 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 less deficit	Salaries and wages (gross)		Business and profession				Farm				Partnership net profit less 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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**7,118,819**	**67,188,491**	**3,291,781**	**20,248,288**	**624,912**	**3,518,678**	**142,051**	**364,236**	**258,912**	**1,188,602**	**150,328**	**415,474**	**280,257**	**1,568,696**
No adjusted gross income	71,401	—390,498	13,589	52,396	3,084	11,339	20,408	107,113	951	3,048	29,222	131,423	1,487	—68,950
$1 under $1,000	233,095	142,440	105,327	73,438	33,187	16,900	12,018	12,943	18,925	9,501	12,233	14,614	4,251	—6,170
$1,000 under $2,000	502,722	782,742	252,558	320,084	57,569	60,018	9,642	8,101	30,162	29,543	10,118	11,547	7,915	—1,476
$2,000 under $3,000	811,079	2,045,349	337,166	607,538	53,123	76,025	9,989	11,628	33,197	40,300	15,637	27,450	21,032	26,267
$3,000 under $4,000	855,062	3,000,180	333,966	830,254	51,938	94,960	9,787	9,050	25,991	35,153	10,780	10,673	15,776	2,529
$4,000 under $5,000	728,196	3,273,828	278,217	880,439	45,341	88,016	8,986	6,412	9,134	19,187	11,529	17,542	2,029	—1,807
$5,000 under $6,000	617,314	3,385,485	256,514	967,187	45,257	99,586	7,202	8,501	9,510	9,530	6,635	6,885	24,011	8,725
$6,000 under $7,000	467,798	3,049,494	210,823	948,710	34,499	90,690	6,539	5,629	10,257	29,036	2,703	2,670	12,991	36,304
$7,000 under $8,000	393,211	2,945,911	197,484	1,005,213	34,364	101,285	6,024	11,507	17,413	39,667	10,516	11,907	3,752	1,043
$8,000 under $9,000	328,874	2,791,946	190,794	1,136,580	21,367	77,799	5,477	5,072	21,832	58,987	8,420	24,530	6,544	8,999
$9,000 under $10,000	274,956	2,601,077	144,293	895,467	21,293	82,125	5,318	7,406	1,404	4,353	4,935	12,817	4,862	3,875
$10,000 under $11,000	230,511	2,424,007	138,291	1,012,111	19,213	71,920	3,434	7,323	3,959	23,113	2,180	5,049	7,081	26,379
$11,000 under $12,000	184,557	2,124,228	92,906	817,231	16,995	92,202	2,648	4,800	5,374	24,251			10,418	30,215
$12,000 under $13,000	159,400	1,992,440	81,885	749,447	13,389	73,681	2,781	4,742	5,557	50,881	6,607	13,212	9,261	40,517
$13,000 under $14,000	164,851	2,207,760	66,063	656,027	13,630	93,292	1,408	1,928	8,129	43,163			5,854	25,071
$14,000 under $15,000	106,849	1,554,459	70,508	727,384	9,062	56,881	2,292	3,290	4,384	46,084	2,602	1,873	7,763	29,387
$15,000 under $20,000	372,917	6,396,683	203,869	2,307,759	43,014	318,150	7,866	16,456	12,776	112,561	4,318	17,519	21,082	106,987
$20,000 under $25,000	197,143	4,422,409	98,904	1,403,336	30,556	311,747	6,631	17,511	11,183	132,642	2,293	11,107	21,827	110,212
$25,000 under $30,000	115,824	3,143,439	60,837	950,333	19,741	224,735	2,869	7,636	8,566	79,196	1,602	15,524	15,336	92,433
$30,000 under $50,000	181,121	6,807,636	88,521	1,471,807	36,636	642,845	6,157	26,682	12,962	183,976	3,189	14,217	36,653	341,328
$50,000 under $100,000	89,829	6,011,436	49,672	1,425,873	16,985	523,874	2,828	20,743	5,407	146,349	3,116	23,273	27,165	389,786
$100,000 under $200,000	24,188	3,217,704	14,730	688,289	3,627	198,911	1,147	27,716	1,390	43,310	1,074	17,488	9,520	241,802
$200,000 under $500,000	6,591	1,892,483	4,060	248,634	877	73,090	459	18,118	372	20,924	498	17,188	2,989	104,177
$500,000 under $1,000,000	968	647,862	588	44,061	111	15,567	97	8,236	54	3,209	87	4,404	477	14,514
$1,000,000 or more	362	717,991	226	28,690	54	23,040	44	5,693	23	638	34	2,462	181	6,549
Taxable returns, total	**4,874,962**	**61,551,654**	**2,345,157**	**18,430,340**	**424,946**	**3,248,857**	**74,355**	**198,818**	**151,192**	**1,069,907**	**68,237**	**201,258**	**240,634**	**1,604,789**
No adjusted gross income	218	—20,653	59	2,180	83	1,084	48	7,285	(*)	(*)	(*)	(*)	110	—21,741
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—	—	(*)	(*)
$2,000 under $3,000	84,504	240,941	32,944	55,945	3,573	6,627	(*)	(*)	(*)	(*)	—	—	(*)	(*)
$3,000 under $4,000	447,224	1,581,893	167,232	427,247	16,455	29,668	3,006	1,977	4,480	6,420	(*)	(*)	12,967	—1,131
$4,000 under $5,000	568,736	2,574,384	214,024	690,452	33,431	65,916	5,902	3,607	8,585	18,816	9,555	9,323	945	—1,742
$5,000 under $6,000	533,695	2,938,358	231,259	880,202	39,991	87,861	5,239	4,974	9,376	8,167	(*)	(*)	21,112	1,667
$6,000 under $7,000	439,362	2,868,492	198,215	880,395	32,876	86,058	5,222	4,437	8,453	27,506	2,703	2,670	12,991	36,304
$7,000 under $8,000	388,213	2,908,858	196,857	1,000,909	33,019	96,908	5,407	8,347	17,413	39,667	10,356	11,037	3,528	1,015
$8,000 under $9,000	320,364	2,718,770	190,369	1,133,135	21,243	76,851	4,927	3,664	21,476	56,933	8,418	24,389	6,420	9,510
$9,000 under $10,000	271,765	2,571,516	144,039	894,495	21,037	82,012	5,191	7,302	1,404	4,353	4,935	12,817	4,862	3,875
$10,000 under $11,000	229,876	2,417,298	138,027	1,009,456	19,095	71,511	2,918	5,322	3,959	23,113	2,178	4,616	6,998	26,046
$11,000 under $12,000	183,151	2,108,469	92,906	817,231	16,821	91,757	2,648	4,800	5,374	24,251			10,418	30,215
$12,000 under $13,000	159,251	1,990,640	81,882	749,323	13,387	73,656	2,780	4,740	5,557	50,881	5,658	5,287	9,259	40,650
$13,000 under $14,000	163,900	2,194,720	66,063	656,027	13,628	93,282	1,408	1,928	8,127	43,146			5,854	25,071
$14,000 under $15,000	106,639	1,551,440	70,468	726,543	8,894	56,221	2,292	3,290	(*)	(*)	2,602	1,873	7,723	31,699
$15,000 under $20,000	365,712	6,277,050	203,043	2,305,252	43,010	318,102	7,566	12,506	12,774	112,546	4,313	17,477	20,343	105,715
$20,000 under $25,000	194,409	4,360,746	98,206	1,391,075	30,554	311,321	6,370	15,392	11,183	132,642	2,161	10,438	20,883	110,181
$25,000 under $30,000	115,567	3,136,663	60,835	950,332	19,527	223,317	2,829	7,394	8,564	79,050	1,598	14,939	15,148	92,134
$30,000 under $50,000	178,359	6,700,935	87,116	1,426,950	36,576	642,728	6,047	24,054	12,903	181,719	3,126	13,873	35,900	347,012
$50,000 under $100,000	89,324	5,979,369	49,489	1,422,982	16,975	523,493	2,778	20,219	5,407	146,349	3,058	22,179	26,949	394,305
$100,000 under $200,000	24,117	3,207,982	14,695	686,761	3,610	198,742	1,135	25,905	1,386	43,261	1,070	17,049	9,481	243,225
$200,000 under $500,000	6,544	1,878,427	4,035	247,421	873	72,921	452	17,742	370	20,916	493	16,700	2,964	104,715
$500,000 under $1,000,000	962	643,605	583	43,451	111	15,567	97	8,236	54	3,209	86	4,381	474	14,756
$1,000,000 or more	361	716,855	226	28,690	53	23,010	44	5,693	23	638	34	2,462	180	6,565
Total nontaxable returns	**2,243,857**	**5,636,840**	**946,634**	**1,817,948**	**199,966**	**269,819**	**67,696**	**165,419**	**107,720**	**118,696**	**82,091**	**214,217**	**39,623**	**—36,089**
All returns, summary:														
Returns under $5,000	3,201,555	8,854,042	1,320,823	2,764,149	244,242	347,256	70,830	155,246	118,360	136,732	89,519	213,349	52,490	—49,607
Returns $5,000 under $10,000	2,082,153	14,773,914	999,908	4,953,157	156,780	451,487	30,560	38,115	60,416	141,573	33,209	58,808	52,160	58,946
Returns $10,000 under $15,000	846,168	10,302,893	449,653	3,962,200	72,289	387,976	12,563	22,083	27,403	187,492	11,389	20,135	40,377	151,570
Returns $15,000 or more	988,943	33,257,643	521,407	8,568,782	151,601	2,331,959	28,098	148,793	52,733	722,804	16,211	123,183	135,230	1,407,788

Footnote at end of table.

Table 4.1—Returns of Taxpayers Age 65 or Over: 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	Small Business Corporation net profit less loss		Sales of capital assets				Sales of property other than capital assets net gain less loss		Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)	
			Net gain		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
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**42,852**	**308,722**	**1,603,280**	**5,292,131**	**357,486**	**241,138**	**97,334**	**77,588**	**2,487,559**	**9,442,183**	**6,140,831**	**14,153,048**	**2,551,231**	**8,273,824**
No adjusted gross income	2,007	—70,525	16,316	71,967	4,738	6,726	6,327	—39,333	17,232	38,351	47,710	61,208	11,312	19,953
$1 under $1,000			12,394	14,392	1,538	1,812	(*)	(*)	15,705	6,515	146,429	54,857	17,315	18,776
$1,000 under $2,000	2,043	—360	55,233	46,784	5,381	2,919	6,036	1,122	70,144	36,835	(*)	(*)	98,401	90,448
$2,000 under $3,000			113,753	59,165	16,334	11,530	5,392	4,075	176,663	100,178	661,419	679,122	228,502	325,380
$3,000 under $4,000			136,093	84,068	34,349	17,865	6,986	2,817	244,266	205,830	717,172	1,006,001	311,236	576,300
$4,000 under $5,000	(*)	(*)	118,300	114,550	20,999	14,176	2,717	2,235	199,334	161,618	609,318	960,421	329,354	853,054
$5,000 under $6,000	(*)	(*)	138,139	160,794	19,752	12,304	7,175	4,904	211,396	241,354	560,025	950,402	261,994	732,464
$6,000 under $7,000	—	—	88,411	95,776	15,000	8,854	5,379	—2,010	158,286	223,948	411,775	849,794	221,694	684,800
$7,000 under $8,000			90,202	117,987	15,438	11,918	1,602	1,331	136,847	272,344	360,492	715,421	162,459	609,483
$8,000 under $9,000	5,577	—502	61,338	106,141	12,759	5,948	2,944	4,606	116,322	248,335	294,146	566,541	135,432	478,010
$9,000 under $10,000			66,458	69,071	17,138	8,087	(*)	(*)	123,846	282,332	250,194	592,022	133,945	518,274
$10,000 under $11,000	(*)	(*)	64,576	98,220	10,266	7,146	4,828	3,515	95,020	199,005	211,883	563,459	80,445	333,668
$11,000 under $12,000			52,448	119,122	13,488	7,673	1,434	1,301	85,127	206,327	166,932	434,671	79,113	322,418
$12,000 under $13,000			45,900	107,497	13,318	7,443	3,849	12,999	72,189	196,487	146,831	425,711	67,333	299,854
$13,000 under $14,000	2,977	8,895	62,314	137,629	6,991	4,600			79,614	247,851	153,521	409,498	50,735	281,289
$14,000 under $15,000			34,681	79,144	9,483	6,219	4,525	4,588	41,654	123,490	99,062	255,307	39,685	191,663
$15,000 under $20,000	5,504	8,569	133,998	388,345	41,260	27,081	8,376	13,382	199,693	848,577	353,411	1,331,323	138,375	761,969
$20,000 under $25,000	3,131	7,931	84,758	332,693	26,493	20,715	3,915	—1,812	121,072	624,925	188,852	879,670	65,092	304,411
$25,000 under $30,000	2,919	21,121	54,654	272,972	16,753	13,347	4,406	7,545	75,634	521,709	111,353	580,112	37,317	179,925
$30,000 under $50,000	5,990	30,010	101,209	742,048	29,858	23,112	11,065	15,800	140,052	1,191,212	175,858	1,139,851	49,754	407,566
$50,000 under $100,000	7,121	115,799	50,719	653,626	19,240	15,735	4,847	16,117	77,661	1,367,106	87,324	830,299	23,711	184,760
$100,000 under $200,000	2,837	93,349	15,692	493,648	5,361	4,581	1,962	9,116	22,325	875,289	23,540	361,021	6,029	72,201
$200,000 under $500,000	898	53,070	4,658	435,986	1,307	1,144	745	9,428	6,198	668,445	6,424	185,344	1,677	21,768
$500,000 under $1,000,000	144	10,793	762	223,616	151	136	149	1,972	929	254,649	950	56,667	230	3,758
$1,000,000 or more	68	20,616	274	266,890	71	67	72	2,930	350	299,471	354	54,146	91	1,632
Taxable returns, total	**37,704**	**378,840**	**1,268,469**	**4,957,243**	**282,720**	**196,451**	**67,212**	**111,772**	**2,025,399**	**8,889,974**	**4,410,386**	**12,318,846**	**1,939,464**	**7,181,493**
No adjusted gross income	33	—2,639	197	18,654	(*)	(*)	36	401	203	5,133	217	4,554	13	92
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	(*)	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	—	—	3,083	5,863	127	126	—	—	25,048	19,890	69,112	66,362	37,296	67,436
$3,000 under $4,000	(*)	(*)	62,395	32,725	13,574	7,607	2,336	1,346	146,350	120,847	393,720	590,045	160,518	291,379
$4,000 under $5,000	—	—	92,892	95,263	17,292	11,454			155,039	125,517	475,617	750,145	258,259	659,527
$5,000 under $6,000	(*)	(*)	116,439	126,697	18,910	11,628	6,365	4,573	182,075	195,666	483,578	854,306	210,359	590,493
$6,000 under $7,000	—	—	81,218	91,685	9,809	5,594	2,489	1,921	146,662	200,986	389,069	807,167	208,112	646,415
$7,000 under $8,000			89,573	116,786	15,000	11,480	1,478	1,219	135,718	269,842	355,690	689,658	162,046	608,294
$8,000 under $9,000	5,577	—502	58,637	105,325	12,508	5,697	2,941	4,587	109,242	208,237	285,809	551,485	135,304	477,087
$9,000 under $10,000			66,150	66,959	14,384	6,661	1,981	1,433	121,087	280,058	247,130	588,874	131,441	496,846
$10,000 under $11,000			64,335	97,714	10,087	6,967	4,816	2,484	94,902	198,798	211,429	558,743	80,411	333,530
$11,000 under $12,000	4,092	16,677	51,216	118,630	13,314	7,499	1,434	1,301	83,721	203,276	165,528	428,633	77,883	316,526
$12,000 under $13,000			45,898	107,496	13,317	7,442	3,849	12,999	72,042	195,751	146,682	425,506	67,332	299,845
$13,000 under $14,000	(*)	(*)	61,365	133,117	6,991	4,600			79,466	246,961	153,371	406,995	50,735	281,289
$14,000 under $15,000	(*)	(*)	34,681	79,144	9,274	6,010	4,525	4,588	41,445	120,731	98,853	254,918	39,517	191,248
$15,000 under $20,000	5,285	10,058	130,142	370,719	41,105	27,026	7,962	16,814	193,774	806,560	346,206	1,285,576	135,138	751,648
$20,000 under $25,000	3,000	7,885	84,063	321,973	25,769	19,991	3,909	—1,809	118,941	594,929	186,118	874,499	64,508	299,641
$25,000 under $30,000	2,917	21,231	54,550	271,338	16,727	13,322	4,404	7,502	75,415	519,728	111,096	578,970	37,317	179,925
$30,000 under $50,000	5,389	32,217	99,808	725,011	28,602	21,884	10,996	14,906	137,390	1,147,236	173,155	1,131,392	49,111	405,961
$50,000 under $100,000	7,010	115,279	50,475	652,513	19,065	15,560	4,794	14,882	77,160	1,348,507	86,819	820,212	23,622	184,213
$100,000 under $200,000	2,837	93,349	15,639	492,505	5,347	4,567	1,941	8,923	22,254	867,441	23,470	358,541	6,016	72,170
$200,000 under $500,000	890	53,121	4,637	434,618	1,295	1,132	735	8,800	6,153	661,250	6,378	180,668	1,664	21,659
$500,000 under $1,000,000	143	10,824	760	223,433	150	135	149	1,972	923	252,659	944	55,258	229	3,755
$1,000,000 or more	68	20,616	274	266,890	70	66	72	2,930	349	299,423	353	53,841	90	1,616
Total nontaxable returns	**5,148**	**—72,118**	**334,811**	**334,890**	**64,746**	**44,686**	**30,122**	**—34,185**	**462,160**	**552,209**	**1,730,445**	**1,836,202**	**611,767**	**1,092,330**
All returns, summary:														
Returns under $5,000	4,177	—70,645	452,089	390,927	83,339	55,027	28,080	—29,557	723,344	549,327	2,537,904	2,971,787	996,120	1,883,911
Returns $5,000 under $10,000	5,834	—420	444,548	549,770	80,087	47,111	19,081	10,264	746,697	1,268,313	1,876,632	3,674,181	915,524	3,023,031
Returns $10,000 under $15,000	4,229	16,530	259,919	541,612	53,546	33,082	14,636	22,405	373,604	973,161	778,229	2,088,647	317,311	1,428,891
Returns $15,000 or more	28,612	361,258	446,724	3,809,824	140,494	105,918	35,537	74,478	643,914	6,651,383	948,066	5,418,433	322,276	1,937,990

Footnote at end table.

Table 4.1—Returns of Taxpayers Age 65 or Over: 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	Rent				Royalty net income less loss		Estate or trust net income less loss		State income tax refunds		All other sources net income less loss		Total adjustments	
	Net income		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
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	**1,223,213**	**3,132,985**	**345,021**	**376,284**	**219,102**	**523,910**	**218,888**	**859,870**	**368,309**	**60,335**	**482,767**	**318,014**	**273,721**	**379,246**
No adjusted gross income	4,579	10,679	20,542	60,018	635	5,359	673	1,442	915	948	3,924	—168,887	2,934	14,212
$1 under $1,000	13,383	5,770	2,195	954	7,365	2,055	10,552	5,428	(*)	(*)	1,855	433	(*)	(*)
$1,000 under $2,000	73,059	47,948	52,104	45,821					5,989	383	20,797	9,859	2,218	2,456
$2,000 under $3,000	172,817	182,072	36,130	22,257	7,086	1,426			9,727	606	36,691	18,298	7,959	7,378
$3,000 under $4,000	144,789	197,242	26,561	17,018	19,308	19,854	10,933	17,170	27,584	1,086	35,530	14,612	18,921	31,527
$4,000 under $5,000	106,256	185,992	28,845	12,413	19,619	23,560	4,684	13,771	30,077	1,834	60,883	36,437	18,291	15,077
$5,000 under $6,000	102,960	157,679	19,762	8,910	32,555	47,329	14,231	29,024	29,921	2,075	37,492	25,125	22,284	14,173
$6,000 under $7,000	64,385	76,938	15,728	9,424	12,141	9,007	4,214	8,774	16,208	2,290	35,732	27,709	14,583	5,696
$7,000 under $8,000	56,806	96,640	8,555	7,599	6,661	4,645	11,985	17,635	32,844	2,404	33,196	24,029	19,314	21,712
$8,000 under $9,000	52,829	106,337	20,111	5,249	7,588	3,216	11,441	18,185	26,248	2,313	21,532	33,239	15,187	16,426
$9,000 under $10,000	47,645	118,486	17,020	16,417	13,736	64,163	15,513	20,865	24,915	1,934	20,530	2,602	11,427	9,389
$10,000 under $11,000	22,443	50,514	8,337	5,456	5,450	1,557	8,213	39,556	17,781	1,829	17,482	22,359	9,531	5,861
$11,000 under $12,000	26,867	59,336	7,678	28,243	8,953	14,919	11,747	35,345	20,310	2,425	11,785	10,251	13,227	9,837
$12,000 under $13,000	23,054	33,975	5,604	4,317	5,414	7,443	11,546	24,956	10,719	1,689	10,220	6,046	8,866	9,866
$13,000 under $14,000	53,745	253,044	8,843	5,388	10,969	24,599	11,597	36,508	13,491	1,610	15,005	18,476	9,591	11,561
$14,000 under $15,000	21,283	43,461	4,213	1,321	(*)	(*)	6,401	14,318	5,794	756	10,441	8,752	9,981	14,948
$15,000 under $20,000	60,341	180,864	21,359	17,396	12,691	25,581	21,964	68,492	33,649	4,827	36,483	36,601	25,791	38,852
$20,000 under $25,000	49,291	227,844	13,281	16,475	10,757	53,053	14,648	101,836	18,034	4,668	17,021	19,114	15,628	24,053
$25,000 under $30,000	29,197	171,536	9,583	9,961	7,396	26,517	8,912	50,569	11,440	2,368	12,619	25,867	12,160	17,031
$30,000 under $50,000	60,796	524,172	8,416	16,392	13,899	33,094	20,338	131,951	17,681	6,761	22,372	66,777	17,048	41,158
$50,000 under $100,000	26,922	252,484	6,966	28,130	8,615	51,737	12,836	108,263	10,242	8,011	14,795	55,963	10,084	30,729
$100,000 under $200,000	7,452	102,627	2,148	18,336	3,004	43,864	4,642	54,761	2,919	5,286	4,463	11,189	2,578	8,838
$200,000 under $500,000	1,931	35,325	831	11,890	1,326	41,548	1,535	34,938	842	2,968	1,549	8,890	533	3,710
$500,000 under $1,000,000	277	8,384	150	3,059	220	8,752	261	13,875	141	656	243	4,540	70	1,314
$1,000,000 or more	106	3,636	59	3,840	85	9,849	122	12,208	53	510	127	—267	20	483
Taxable returns, total	**832,228**	**2,714,606**	**214,356**	**238,816**	**177,955**	**483,368**	**192,627**	**812,248**	**301,847**	**53,200**	**387,600**	**433,685**	**236,337**	**300,387**
No adjusted gross income	40	401	92	3,166	49	1,614	(*)	(*)	32	261	77	—15,843	(*)	(*)
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	(*)	(*)	—	—	—	—	—	—	—	—	(*)	(*)	—	—
$2,000 under $3,000	6,126	4,384	(*)	(*)	13,239	12,967	—	—	8,204	347	(*)	(*)	—	—
$3,000 under $4,000	63,403	91,715	17,486	10,973			8,370	17,699	—	—	16,790	7,293	(*)	(*)
$4,000 under $5,000	73,582	146,717	24,749	8,905	13,502	15,373			17,077	1,300	53,626	34,726	14,059	7,739
$5,000 under $6,000	96,001	148,567	13,619	7,544	21,742	36,404	11,317	24,573	20,073	789	31,583	16,381	18,985	10,135
$6,000 under $7,000	57,970	70,874	15,477	9,373	11,734	8,840	4,214	8,774	13,644	1,302	31,483	26,776	11,958	4,436
$7,000 under $8,000	56,515	95,900	8,344	7,310	6,515	3,963	11,542	16,854	32,374	2,258	33,194	24,029	19,242	21,694
$8,000 under $9,000	48,781	97,395	19,987	5,246	6,766	2,004	9,930	16,251	26,248	2,313	20,710	33,198	15,187	16,426
$9,000 under $10,000	47,515	118,098	16,591	16,262	13,434	63,526	15,386	20,693	24,915	1,934	20,530	2,602	11,427	9,389
$10,000 under $11,000	22,217	49,844	8,146	5,270	5,426	1,494	8,179	39,447	17,592	1,728	17,456	23,517	9,507	5,846
$11,000 under $12,000	26,867	59,336	7,678	28,243	8,953	14,919	11,745	35,330	20,310	2,425	11,783	10,251	13,227	9,837
$12,000 under $13,000	23,051	33,962	5,604	4,317	5,413	7,442	11,402	24,112	10,719	1,689	10,217	6,063	8,864	9,862
$13,000 under $14,000	53,745	253,044	8,843	5,388	10,821	24,517	10,796	23,555	13,491	1,610	15,005	18,476	9,591	11,561
$14,000 under $15,000	21,283	43,461	4,213	1,321	(*)	(*)	6,401	14,318	5,754	752	10,441	8,752	9,981	14,948
$15,000 under $20,000	59,927	177,517	21,232	17,321	11,637	23,143	20,375	66,258	32,064	4,382	35,459	35,941	25,791	38,852
$20,000 under $25,000	48,692	227,015	13,281	16,475	10,669	52,891	14,522	99,652	17,362	4,383	16,895	19,101	15,538	22,337
$25,000 under $30,000	29,190	171,263	9,543	9,834	7,396	26,517	8,910	50,660	11,438	2,361	12,486	24,791	12,033	16,968
$30,000 under $50,000	60,693	523,547	8,396	16,174	13,886	32,962	20,272	131,708	16,440	6,167	22,202	68,562	17,046	41,158
$50,000 under $100,000	26,850	252,068	6,932	28,047	8,533	51,046	12,721	107,027	10,200	7,996	14,687	55,200	10,058	30,696
$100,000 under $200,000	7,441	102,102	2,139	18,054	2,995	43,750	4,621	54,614	2,886	5,121	4,444	11,863	2,574	8,809
$200,000 under $500,000	1,918	35,128	819	11,759	1,315	41,372	1,524	34,806	831	2,931	1,538	8,921	529	3,486
$500,000 under $1,000,000	273	8,205	150	3,059	217	8,746	259	13,869	140	641	241	4,385	70	1,314
$1,000,000 or more	106	3,636	59	3,840	84	9,095	122	12,208	53	510	127	—267	20	483
Total nontaxable returns	**390,985**	**418,378**	**130,665**	**137,470**	**41,147**	**40,539**	**26,361**	**47,622**	**66,462**	**7,137**	**95,167**	**—115,669**	**37,384**	**78,878**
All returns, summary:														
Returns under $5,000	514,883	629,704	166,377	158,482	54,013	52,255	26,842	37,810	75,077	4,955	159,680	—89,249	55,818	93,610
Returns $5,000 under $10,000	324,625	556,079	81,176	47,600	72,681	128,360	57,384	94,483	130,136	11,015	148,482	112,705	82,795	67,396
Returns $10,000 under $15,000	147,392	440,330	34,675	44,725	34,415	49,300	49,504	150,683	68,095	8,309	64,933	65,885	51,196	52,072
Returns $15,000 or more	236,313	1,506,871	62,793	125,479	57,993	293,993	85,258	576,893	95,001	36,055	109,672	228,674	83,912	166,169

Footnote at end of table.

Table 4.1—Returns of Taxpayers Age 65 or Over: 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 deductions		Standard deduction		Itemized deductions		Exemptions		Number of returns with no taxable income	Taxable income		Income tax before credits	Total tax credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**7,047,418**	**16,560,407**	**4,660,477**	**6,439,782**	**2,386,941**	**10,120,616**	**21,116,145**	**15,834,160**	**2,129,627**	**4,889,192**	**38,185,869**	**9,914,868**	**1,059,370**	**192,564**
No adjusted gross income	—	—	—	—	—	—	212,724	159,445	71,401	—	—	—	—	—
$1 under $1,000	233,095	291,135	224,273	280,821	8,822	10,314	610,994	458,184	233,095	—	—	—	—	—
$1,000 under $2,000	502,722	641,347	489,419	620,874	13,303	20,473	1,355,167	1,016,356	500,055	(*)	(*)	(*)	—	—
$2,000 under $3,000	811,079	1,099,296	738,745	938,581	72,334	160,715	2,202,222	1,651,609	720,491	90,588	17,574	2,516	(*)	(*)
$3,000 under $4,000	855,062	1,235,760	730,093	940,991	124,969	294,769	2,371,437	1,778,578	369,650	485,412	300,686	43,158	69,452	4,545
$4,000 under $5,000	728,196	1,080,387	555,178	713,734	173,018	366,653	2,122,949	1,592,212	132,674	595,522	673,910	100,910	91,844	9,542
$5,000 under $6,000	617,314	1,055,126	386,956	497,836	230,358	557,290	1,855,142	1,391,169	54,170	563,144	1,006,452	156,218	143,064	15,770
$6,000 under $7,000	467,798	814,247	273,089	353,878	194,709	460,370	1,456,496	1,092,335	17,253	450,545	1,161,071	182,752	86,966	13,120
$7,000 under $8,000	393,211	689,894	213,165	274,305	180,046	415,589	1,224,270	916,272	4,570	388,641	1,351,524	216,342	80,517	12,572
$8,000 under $9,000	328,874	667,923	146,843	191,021	182,031	476,902	1,013,144	759,738	8,201	320,673	1,397,263	233,722	62,771	9,831
$9,000 under $10,000	274,956	566,238	145,264	205,732	129,692	360,506	827,677	620,609	(*)	272,067	1,414,619	244,756	60,913	7,742
$10,000 under $11,000	230,511	485,861	124,837	195,847	105,674	290,014	690,841	517,943	(*)	230,224	1,420,482	251,850	38,606	5,160
$11,000 under $12,000	184,557	451,077	88,537	152,534	96,020	298,543	579,136	434,352	}	183,149	1,239,490	219,714	33,416	4,011
$12,000 under $13,000	159,400	378,273	90,608	168,899	68,792	209,374	527,711	395,783	} 2,422	{ 159,397	1,218,400	216,953	24,011	3,814
$13,000 under $14,000	164,851	442,086	102,217	202,741	62,634	239,345	488,409	366,307	}	164,049	1,407,199	261,570	47,535	7,815
$14,000 under $15,000	106,849	292,540	49,191	98,382	57,658	194,158	336,416	252,272		106,640	1,010,267	188,927	33,253	6,596
$15,000 under $20,000	372,917	1,255,938	163,520	326,830	209,397	929,108	1,189,649	892,214	7,200	365,717	4,313,023	852,291	76,739	12,718
$20,000 under $25,000	197,143	768,392	64,205	128,285	132,938	640,107	640,942	480,707	2,395	194,748	3,183,016	677,674	48,249	10,158
$25,000 under $30,000	115,824	513,643	32,198	64,348	83,626	449,295	376,324	282,207	(*)	115,634	2,348,336	540,832	32,842	4,623
$30,000 under $50,000	181,121	1,175,679	35,349	70,647	145,772	1,105,032	615,045	461,284	2,060	179,061	5,187,616	1,364,126	70,815	22,096
$50,000 under $100,000	89,829	1,075,089	6,010	11,954	83,819	1,063,135	308,051	231,038	442	89,387	4,711,583	1,670,233	35,905	17,040
$100,000 under $200,000	24,188	661,388	650	1,292	23,538	660,096	84,094	63,066	98	24,090	2,497,146	1,129,767	11,791	11,544
$200,000 under $500,000	6,591	473,948	120	240	6,471	473,708	22,790	17,093	64	6,527	1,404,831	769,900	3,726	7,569
$500,000 under $1,000,000	968	186,634	7	14	961	186,620	3,302	2,477	14	954	460,427	285,168	594	2,995
$1,000,000 or more	362	258,506	3	6	359	258,500	1,213	910	6	356	460,139	305,377	243	2,973
Taxable returns, total	**4,874,744**	**12,721,473**	**2,877,636**	**4,159,332**	**1,997,108**	**8,562,142**	**14,401,188**	**10,798,169**	**518**	**4,874,444**	**38,062,368**	**9,893,241**	**944,622**	**170,937**
No adjusted gross income	—	—	—	—	—	—	679	509	218	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$2,000 under $3,000	84,504	98,710	84,027	98,277	(*)	(*)	169,137	126,844	(*)	84,502	15,428	2,187	(*)	(*)
$3,000 under $4,000	447,224	585,488	416,049	536,284	31,175	49,204	955,616	716,712	(*)	447,223	279,694	40,109	31,263	1,495
$4,000 under $5,000	568,736	761,911	477,725	613,437	91,011	148,474	1,547,292	1,160,469	—	568,736	652,004	97,720	65,058	6,352
$5,000 under $6,000	533,695	786,988	364,870	469,129	168,825	317,859	1,560,876	1,170,470	—	533,695	980,900	152,631	113,615	12,182
$6,000 under $7,000	439,362	717,740	270,472	350,476	168,890	367,264	1,341,488	1,006,079	—	439,362	1,144,673	180,394	75,783	10,761
$7,000 under $8,000	388,213	658,779	213,165	274,305	175,048	384,474	1,201,730	899,367	—	388,213	1,350,712	216,224	80,089	12,454
$8,000 under $9,000	320,364	582,058	146,487	190,555	173,877	391,503	988,156	740,997	(*)	320,317	1,395,960	233,522	62,415	9,631
$9,000 under $10,000	271,765	547,390	144,962	205,285	126,803	342,105	815,346	611,361	—	271,765	1,412,766	244,446	60,611	7,432
$10,000 under $11,000	229,876	481,657	124,837	195,847	105,039	285,811	687,998	515,811	(*)	229,875	1,419,858	251,754	38,257	5,065
$11,000 under $12,000	183,151	438,965	88,537	152,534	94,614	286,431	573,516	430,137	(*)	183,149	1,239,490	219,714	33,416	4,011
$12,000 under $13,000	159,251	377,331	90,608	168,899	68,643	208,432	527,264	395,448	—	159,251	1,217,860	216,860	23,865	3,722
$13,000 under $14,000	163,900	423,062	102,215	202,737	61,685	220,325	486,209	364,657	(*)	163,899	1,407,010	261,542	47,385	7,788
$14,000 under $15,000	106,639	289,413	49,190	98,380	57,449	191,033	335,746	251,769	—	106,639	1,010,258	188,925	33,252	6,595
$15,000 under $20,000	365,712	1,086,002	163,518	326,826	202,194	759,176	1,170,938	878,180	}	{ 365,706	4,312,902	852,271	76,728	12,698
$20,000 under $25,000	194,409	705,163	64,076	128,027	130,333	577,136	634,772	476,079	} 31	{ 194,403	3,179,744	677,009	47,904	9,494
$25,000 under $30,000	115,567	507,695	32,194	64,348	83,373	443,347	375,497	281,587	}	{ 115,564	2,347,461	540,660	32,772	4,450
$30,000 under $50,000	178,359	1,081,417	35,251	70,451	143,108	1,010,966	605,878	454,409	}	{ 178,343	5,165,768	1,358,611	70,097	16,581
$50,000 under $100,000	89,324	1,044,567	6,006	11,946	83,318	1,032,621	306,586	229,939	102	89,222	4,707,607	1,668,929	35,740	15,735
$100,000 under $200,000	24,117	649,836	650	1,292	23,467	648,544	83,836	62,873	(*)	24,082	2,496,818	1,129,628	11,783	11,405
$200,000 under $500,000	6,544	458,240	120	240	6,424	458,000	22,641	16,981	22	6,522	1,404,517	769,729	3,721	7,399
$500,000 under $1,000,000	962	181,040	7	14	955	181,026	3,278	2,459	8	954	460,427	285,168	594	2,995
$1,000,000 or more	361	257,816	3	6	358	257,810	1,209	907	6	355	459,696	305,096	242	2,692
Total nontaxable returns	**2,172,674**	**3,838,935**	**1,782,841**	**2,280,460**	**389,833**	**1,558,473**	**6,714,957**	**5,035,992**	**2,129,109**	**114,748**	**123,501**	**21,628**	**114,748**	**21,628**
All returns, summary:														
Returns under $5,000	3,130,154	4,347,926	2,737,708	3,495,002	392,446	852,924	8,875,493	6,656,383	2,027,366	1,174,189	992,985	146,696	167,414	14,416
Returns $5,000 under $10,000	2,082,153	3,793,428	1,165,317	1,522,771	916,836	2,270,657	6,376,729	4,780,123	87,083	1,995,070	6,330,929	1,033,791	434,231	59,035
Returns $10,000 under $15,000	846,168	2,049,838	455,390	818,403	390,778	1,231,435	2,622,513	1,966,656	2,709	843,459	6,295,839	1,139,013	176,821	27,397
Returns $15,000 or more	988,943	6,369,217	302,062	603,616	686,881	5,765,601	3,241,410	2,430,994	12,469	976,474	24,566,116	7,595,368	280,904	91,716

Footnote at end table.

Table 4.1—Returns of Taxpayers Age 65 or Over: 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	Income tax after credits		Total income tax		Self-employment tax		Total tax liability		Taxpayments			
									Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total	**4,874,366**	**9,722,301**	**4,874,962**	**9,762,792**	**795,647**	**280,504**	**5,115,984**	**10,053,909**	**4,949,110**	**8,913,794**	**2,947,783**	**3,102,689**
No adjusted gross income	—	—	218	1,949	4,014	650	5,868	2,848	24,710	14,297	9,561	5,370
$1 under $1,000	—	—	—	—	26,942	1,558	26,956	1,561	109,239	5,517	92,682	3,987
$1,000 under $2,000	(*)	(*)	(*)	(*)	71,825	6,869	74,410	7,064	228,520	24,550	199,841	19,377
$2,000 under $3,000	84,502	2,186	84,504	2,191	64,859	8,267	146,575	10,642	334,937	54,043	285,051	44,816
$3,000 under $4,000	447,223	38,614	447,224	38,619	65,864	10,441	494,618	49,068	418,803	100,090	291,617	71,817
$4,000 under $5,000	568,736	91,368	568,736	91,368	42,434	8,363	579,269	99,748	404,875	121,265	258,526	84,083
$5,000 under $6,000	533,695	140,448	533,695	140,448	54,688	10,986	544,464	151,441	412,112	172,264	222,411	104,292
$6,000 under $7,000	439,362	169,633	439,362	169,633	40,646	11,104	442,361	181,155	367,630	185,142	188,195	96,795
$7,000 under $8,000	388,213	203,770	388,213	203,770	45,824	12,998	388,851	216,772	336,105	224,401	198,149	126,873
$8,000 under $9,000	320,316	223,891	320,364	224,024	36,265	11,589	320,846	235,626	304,838	233,575	171,330	148,954
$9,000 under $10,000	271,763	237,014	271,765	237,040	19,933	6,798	271,896	243,839	261,271	241,151	136,525	132,026
$10,000 under $11,000	229,867	246,689	229,876	246,757	26,203	9,258	229,992	256,039	217,241	251,254	132,279	148,282
$11,000 under $12,000	183,149	215,702	183,151	215,714	25,804	11,190	183,325	226,926	171,666	218,118	89,808	115,591
$12,000 under $13,000	159,251	213,138	159,251	213,138	21,251	11,879	159,255	225,028	150,280	219,443	82,647	115,393
$13,000 under $14,000	163,899	253,755	163,900	253,792	21,253	10,886	163,902	264,685	154,861	220,471	64,316	98,567
$14,000 under $15,000	106,639	182,331	106,639	182,331	12,544	7,692	106,808	190,029	100,134	178,314	65,855	110,471
$15,000 under $20,000	365,706	839,573	365,712	839,682	57,454	32,993	365,733	873,060	359,613	831,135	188,355	375,378
$20,000 under $25,000	194,403	667,515	194,409	667,707	40,813	26,831	194,538	696,191	188,089	600,777	90,205	240,121
$25,000 under $30,000	115,559	536,210	115,567	536,296	28,450	17,899	115,817	554,552	111,579	464,173	54,739	173,006
$30,000 under $50,000	178,325	1,342,030	178,359	1,342,766	53,398	36,365	179,018	1,383,091	173,069	1,196,597	70,647	288,187
$50,000 under $100,000	89,217	1,653,193	89,324	1,657,787	26,234	19,341	89,464	1,678,687	87,854	1,407,585	39,955	338,285
$100,000 under $200,000	24,054	1,118,223	24,117	1,125,174	6,805	4,988	24,141	1,130,956	23,833	929,031	11,542	178,319
$200,000 under $500,000	6,515	762,330	6,544	771,408	1,824	1,343	6,552	773,407	6,529	593,160	2,985	64,735
$500,000 under $1,000,000	950	282,172	962	288,792	226	149	963	289,078	963	207,635	401	10,924
$1,000,000 or more	355	302,404	361	312,211	94	67	362	312,416	359	219,806	161	7,040
Taxable returns, total	**4,874,366**	**9,722,301**	**4,874,962**	**9,762,792**	**557,296**	**250,921**	**4,874,962**	**10,020,611**	**3,970,040**	**8,690,970**	**2,154,138**	**2,959,301**
No adjusted gross income	—	—	218	1,949	97	38	218	1,998	115	1,637	34	334
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	84,502	2,186	84,504	2,191	2,944	422	84,504	2,673	36,350	5,975	30,120	4,261
$3,000 under $4,000	447,223	38,614	447,224	38,619	18,470	2,810	447,224	41,429	235,126	56,430	149,799	38,905
$4,000 under $5,000	568,736	91,368	568,736	91,368	31,901	6,454	568,736	97,839	335,913	103,333	200,304	68,813
$5,000 under $6,000	533,695	140,448	533,695	140,448	43,920	9,114	533,695	149,568	380,085	159,161	199,767	95,537
$6,000 under $7,000	439,362	169,633	439,362	169,633	37,647	10,616	439,362	180,667	350,519	179,855	175,918	92,621
$7,000 under $8,000	388,213	203,770	388,213	203,770	45,189	12,816	388,213	216,589	335,086	223,520	197,646	126,368
$8,000 under $9,000	320,316	223,891	320,364	224,024	35,783	11,349	320,364	235,386	297,968	229,126	170,905	148,476
$9,000 under $10,000	271,763	237,014	271,765	237,040	19,802	6,791	271,765	243,831	261,140	241,086	136,396	131,981
$10,000 under $11,000	229,867	246,689	229,876	246,757	26,087	9,222	229,876	255,998	216,787	250,665	132,015	147,991
$11,000 under $12,000	183,149	215,702	183,151	215,714	25,630	11,154	183,151	226,890	170,262	216,650	89,808	115,591
$12,000 under $13,000	159,251	213,138	159,251	213,138	21,249	11,877	159,251	225,026	150,277	219,426	82,644	115,375
$13,000 under $14,000	163,899	253,755	163,900	253,792	21,251	10,885	163,900	264,684	154,859	220,465	64,316	98,567
$14,000 under $15,000	106,639	182,331	106,639	182,331	12,375	7,602	106,639	189,937	100,093	178,122	65,815	110,460
$15,000 under $20,000	365,706	839,573	365,712	839,682	57,447	32,988	365,712	873,037	354,803	820,439	187,544	375,182
$20,000 under $25,000	194,403	667,515	194,409	667,707	40,684	26,798	194,409	696,066	186,083	586,108	89,513	237,694
$25,000 under $30,000	115,559	536,210	115,567	536,296	28,202	17,782	115,567	554,435	111,326	463,318	54,739	173,006
$30,000 under $50,000	178,325	1,342,030	178,359	1,342,766	53,337	36,313	178,359	1,379,903	171,696	1,183,828	69,396	279,219
$50,000 under $100,000	89,217	1,653,193	89,324	1,657,787	26,230	19,337	89,324	1,678,604	87,396	1,403,673	39,824	337,932
$100,000 under $200,000	24,054	1,118,223	24,117	1,125,174	6,791	4,980	24,117	1,130,947	23,767	928,054	11,523	178,049
$200,000 under $500,000	6,515	762,330	6,544	771,408	1,818	1,339	6,544	773,398	6,489	592,437	2,969	64,559
$500,000 under $1,000,000	950	282,172	962	288,792	225	149	962	289,077	957	207,408	397	10,861
$1,000,000 or more	355	302,404	361	312,211	93	66	361	312,415	358	219,751	161	7,040
Total nontaxable returns	—	—	—	—	**238,351**	**29,582**	**241,022**	**33,299**	**979,070**	**222,823**	**793,645**	**143,385**
All returns, summary:												
Returns under $5,000	1,103,128	132,280	1,103,391	134,322	275,938	36,148	1,327,696	170,931	1,521,084	319,762	1,137,278	229,450
Returns $5,000 under $10,000	1,953,349	974,756	1,953,399	974,916	197,356	53,476	1,968,418	1,028,832	1,681,956	1,056,532	916,610	608,939
Returns $10,000 under $15,000	842,805	1,111,615	842,817	1,111,732	107,055	50,904	843,282	1,162,707	794,182	1,087,600	434,905	588,303
Returns $15,000 or more	975,084	7,503,652	975,355	7,541,824	215,298	139,975	976,588	7,691,438	951,888	6,449,899	458,990	1,675,996

Footnote at end of table.

Table 4.1—Returns of Taxpayers Age 65 or Over: 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	Taxpayments—continued						Overpayments					
	Estimated taxpayments		All other payments[1]		Tax due at time of filing		Total		Refund		Credit on 1974 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
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	**2,313,799**	**5,660,716**	**284,037**	**150,391**	**2,902,216**	**2,382,766**	**3,076,095**	**1,242,652**	**2,561,498**	**831,461**	**603,486**	**411,194**
No adjusted gross income	6,678	7,479	12,163	1,447	3,811	1,454	23,898	12,903	22,041	10,803	2,367	2,101
$1 under $1,000	5,519	1,310	11,431	220	24,682	1,355	105,789	5,311	100,284	4,510	6,100	801
$1,000 under $2,000	18,799	4,754	10,744	419	65,023	5,068	211,379	22,555	205,393	20,532	6,820	2,022
$2,000 under $3,000	44,958	8,417	16,760	811	100,547	6,881	314,958	50,282	305,671	48,498	15,051	1,784
$3,000 under $4,000	123,958	27,463	21,231	811	284,984	24,204	362,562	75,226	337,426	68,650	38,460	6,576
$4,000 under $5,000	148,516	36,553	8,777	629	332,410	42,073	309,923	63,589	278,920	60,453	33,209	3,136
$5,000 under $6,000	197,782	67,418	9,531	554	280,191	52,183	291,895	73,006	239,584	64,220	61,071	8,786
$6,000 under $7,000	191,250	87,803	6,010	544	241,662	49,759	212,372	53,746	162,228	43,664	55,858	10,082
$7,000 under $8,000	159,523	97,044	11,410	483	200,298	53,787	186,427	61,416	138,783	49,686	54,467	11,730
$8,000 under $9,000	147,536	82,947	17,619	1,674	168,240	58,367	156,515	56,316	137,721	51,510	21,976	4,806
$9,000 under $10,000	144,131	108,951	6,353	174	140,251	37,777	131,773	35,089	107,687	28,579	27,390	6,511
$10,000 under $11,000	114,520	101,960	7,123	1,013	117,048	40,188	113,108	35,403	92,523	28,804	24,744	6,598
$11,000 under $12,000	89,473	101,478	8,163	1,050	85,849	42,274	98,614	33,466	76,199	28,118	24,337	5,349
$12,000 under $13,000	80,707	103,803	6,238	247	76,942	41,209	82,314	35,624	67,664	29,809	17,893	5,815
$13,000 under $14,000	87,498	118,211	37,570	3,693	103,161	71,019	60,741	26,804	43,652	17,460	18,661	9,344
$14,000 under $15,000	48,136	67,389	5,646	454	59,221	31,234	47,627	19,520	39,704	15,371	9,455	4,149
$15,000 under $20,000	231,377	452,079	21,258	3,679	206,441	155,153	164,078	113,228	114,779	77,553	56,439	35,676
$20,000 under $25,000	133,957	355,349	14,492	5,307	125,796	157,535	70,548	62,120	40,583	28,648	33,327	33,472
$25,000 under $30,000	83,611	282,972	9,994	8,195	80,655	126,300	35,165	35,921	14,591	15,220	21,894	20,701
$30,000 under $50,000	148,326	890,916	20,468	17,494	119,942	326,337	59,845	139,844	24,835	65,925	43,750	73,919
$50,000 under $100,000	77,937	1,052,158	13,430	17,142	62,422	382,490	27,225	111,388	8,659	35,720	22,296	75,668
$100,000 under $200,000	22,149	729,850	5,422	20,862	16,942	264,873	7,159	62,948	1,980	19,580	6,057	43,368
$200,000 under $500,000	6,181	506,134	1,801	22,291	4,730	216,216	1,824	35,969	491	11,499	1,555	24,470
$500,000 under $1,000,000	926	183,892	287	12,818	696	92,938	267	11,495	74	2,891	231	8,605
$1,000,000 or more	351	184,386	116	28,380	272	102,092	89	9,483	26	3,758	78	5,725
Taxable returns, total	**2,177,524**	**5,586,103**	**207,605**	**145,568**	**2,711,784**	**2,363,386**	**2,154,364**	**1,033,759**	**1,689,922**	**658,224**	**542,023**	**375,535**
No adjusted gross income	76	1,224	36	78	166	1,155	52	794	29	572	25	222
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$2,000 under $3,000	8,594	1,627	(*)	(*)	51,423	1,313	33,081	4,615	32,906	4,122	(*)	(*)
$3,000 under $4,000	95,133	17,449	(*)	(*)	252,610	19,920	194,490	34,920	177,933	31,405	27,708	3,516
$4,000 under $5,000	138,647	34,012	6,841	508	325,736	41,037	242,999	46,531	216,410	44,516	28,333	2,016
$5,000 under $6,000	188,429	63,155	8,898	470	273,256	51,104	260,439	60,698	213,346	54,084	55,273	6,613
$6,000 under $7,000	186,889	86,707	5,186	527	240,881	49,653	195,794	48,842	148,655	39,262	52,327	9,580
$7,000 under $8,000	158,974	96,668	11,408	483	199,961	53,722	185,582	60,653	138,109	49,028	54,173	11,625
$8,000 under $9,000	141,446	79,001	17,264	1,649	167,758	58,152	150,000	51,892	133,777	48,113	19,279	3,779
$9,000 under $10,000	144,127	108,931	6,353	174	140,122	37,769	131,642	35,024	107,559	28,534	27,387	6,490
$10,000 under $11,000	114,247	101,662	7,123	1,013	117,048	40,188	112,654	34,855	92,186	28,524	24,627	6,331
$11,000 under $12,000	88,069	100,010	8,163	1,050	85,849	42,274	97,210	32,034	76,025	27,952	22,933	4,083
$12,000 under $13,000	80,707	103,803	6,238	247	76,940	41,207	82,311	35,607	67,661	29,792	17,893	5,815
$13,000 under $14,000	87,496	118,205	37,570	3,693	103,161	71,019	60,739	26,801	43,652	17,460	18,659	9,341
$14,000 under $15,000	48,096	67,229	5,605	432	59,052	31,144	47,587	19,328	39,664	15,339	9,415	3,989
$15,000 under $20,000	226,571	441,636	21,246	3,621	206,439	155,152	159,270	102,555	111,263	69,490	55,098	33,064
$20,000 under $25,000	132,643	343,120	14,270	5,294	125,667	157,409	68,542	47,452	39,301	26,016	32,019	21,435
$25,000 under $30,000	83,360	282,118	9,992	8,194	80,655	126,300	34,912	35,183	14,434	14,638	21,642	20,545
$30,000 under $50,000	146,999	887,921	19,253	16,688	119,883	326,217	58,474	130,141	23,567	59,255	42,444	70,886
$50,000 under $100,000	77,499	1,048,743	13,378	16,999	62,412	382,478	26,775	107,548	8,365	33,417	22,089	74,131
$100,000 under $200,000	22,097	729,152	5,415	20,853	16,942	264,873	7,093	61,980	1,934	18,859	6,020	43,121
$200,000 under $500,000	6,151	505,605	1,790	22,274	4,729	216,215	1,786	35,254	467	11,060	1,537	24,194
$500,000 under $1,000,000	922	183,770	283	12,777	696	92,938	261	11,269	71	2,727	227	8,542
$1,000,000 or more	350	184,331	116	28,380	272	102,092	88	9,429	25	3,705	77	5,724
Total nontaxable returns	**136,275**	**74,613**	**76,432**	**4,825**	**190,432**	**19,369**	**921,731**	**208,894**	**871,576**	**173,235**	**61,463**	**35,659**
All returns, summary:												
Returns under $5,000	348,428	85,975	81,106	4,337	811,457	81,036	1,328,509	229,867	1,249,735	213,446	102,007	16,421
Returns $5,000 under $10,000	840,222	444,164	50,923	3,430	1,030,642	251,872	978,982	279,572	786,003	237,658	220,762	41,914
Returns $10,000 under $15,000	420,334	492,841	64,740	6,456	442,221	225,924	402,404	150,818	319,742	119,562	95,090	31,256
Returns $15,000 or more	704,815	4,637,735	87,268	136,168	617,896	1,823,934	366,200	582,396	206,018	260,793	185,627	321,602

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Tax paid with Form 4868, all other payments, including total other tax credits to the extent that they are refundable.
NOTE: Detail may not add to total because of rounding.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income	Itemized deductions: Total	Medical and dental expense deduction: Total — Number of returns	Medical and dental expense deduction: Total — Amount	One-half insurance premiums not subject to reduction by 3 percent of adjusted gross income — Number of returns	One-half insurance premiums not subject to reduction by 3 percent of adjusted gross income — Amount	Total expenditures for medicine and drugs — Number of returns	Total expenditures for medicine and drugs — Amount	Medicine and drugs in excess of 1 percent of adjusted gross income — Number of returns	Medicine and drugs in excess of 1 percent of adjusted gross income — Amount	Balance of insurance premiums — Number of returns	Balance of insurance premiums — Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	2,388,941	39,202,450	10,120,616	2,180,254	2,254,920	2,039,719	229,859	1,451,754	314,530	1,042,724	186,384	1,770,913	398,982
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	8,822	5,604	10,314	5,377	6,735	5,114	630	2,793	1,021	2,793	972	5,114	758
$1,000 under $2,000	13,303	20,538	20,473	12,392	10,732	9,479	1,216	8,903	1,157	8,709	1,014	9,317	2,216
$2,000 under $3,000	72,334	185,978	160,715	61,928	65,734	55,836	6,206	55,092	7,895	52,167	5,457	50,032	8,073
$3,000 under $4,000	124,969	448,681	294,769	109,493	148,765	96,120	10,256	87,624	20,291	82,990	17,174	81,799	15,257
$4,000 under $5,000	173,018	790,430	366,653	165,149	161,365	146,208	16,228	144,159	25,407	126,768	19,056	145,380	28,384
$5,000 under $6,000	230,358	1,262,687	557,290	221,293	254,127	205,702	22,804	157,793	31,927	140,594	22,604	188,479	42,894
$6,000 under $7,000	194,709	1,264,441	460,370	187,923	151,357	171,429	19,100	149,757	34,194	113,416	25,677	160,088	39,418
$7,000 under $8,000	180,046	1,353,871	415,589	165,219	136,408	153,922	17,236	135,205	26,686	102,748	17,449	146,925	27,280
$8,000 under $9,000	182,031	1,548,305	476,902	171,483	165,917	163,872	18,031	122,518	22,869	92,060	13,903	148,158	24,905
$9,000 under $10,000	129,692	1,224,397	360,506	125,075	115,407	111,767	12,804	75,468	17,569	60,791	11,230	102,451	23,195
$10,000 under $11,000	105,674	1,110,886	290,014	97,088	68,133	89,967	10,668	69,352	14,231	50,982	7,752	82,938	18,443
$11,000 under $12,000	96,020	1,103,234	298,543	91,214	85,977	88,146	10,295	58,299	14,286	42,052	8,269	81,299	26,856
$12,000 under $13,000	68,792	858,542	209,374	61,747	36,710	59,472	7,059	40,337	8,192	21,612	4,136	54,706	13,955
$13,000 under $14,000	62,634	841,263	239,345	54,886	57,518	50,438	5,743	36,355	7,981	18,586	4,117	46,641	10,535
$14,000 under $15,000	57,658	839,201	194,158	52,718	31,168	51,137	5,730	32,306	8,470	22,891	4,304	43,943	7,376
$15,000 under $20,000	209,397	3,616,392	929,108	187,508	240,352	180,638	20,671	102,440	23,161	48,727	9,631	144,230	42,718
$20,000 under $25,000	132,938	2,993,771	640,107	116,073	141,328	113,178	12,464	61,230	14,492	26,785	4,650	88,351	18,797
$25,000 under $30,000	83,626	2,271,450	449,295	71,380	60,837	69,508	7,345	32,422	8,667	9,539	3,143	46,783	12,101
$30,000 under $50,000	145,772	5,485,349	1,105,032	126,071	180,400	123,680	14,966	53,790	16,184	15,057	4,516	87,987	21,651
$50,000 under $100,000	83,819	5,626,138	1,063,135	70,621	87,051	69,016	7,746	20,693	7,359	3,169	1,148	42,099	11,168
$100,000 under $200,000	23,538	3,134,963	660,096	19,444	33,758	19,052	2,048	4,067	1,810	254	153	10,936	2,315
$200,000 under $500,000	6,471	1,859,775	473,708	5,197	13,495	5,075	523	1,021	587	34	29	2,798	582
$500,000 under $1,000,000	961	643,180	186,620	736	1,399	726	68	108	74	(*)	(*)	365	71
$1,000,000 or more	359	713,374	258,500	239	247	237	22	22	20	—	—	94	14
Taxable returns, total	1,997,108	37,284,882	8,562,142	1,826,745	1,421,799	1,738,851	197,107	1,163,255	249,529	784,843	136,691	1,491,439	325,128
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000	31,175	114,827	49,204	28,016	21,229	26,519	2,993	26,710	6,589	25,458	5,575	25,815	4,176
$4,000 under $5,000	91,011	416,397	148,474	90,332	57,558	81,239	8,779	75,593	10,890	66,450	7,574	80,958	12,135
$5,000 under $6,000	168,825	930,829	317,859	159,885	93,562	158,426	17,634	106,849	18,103	97,252	12,380	141,453	33,746
$6,000 under $7,000	168,890	1,099,496	367,264	162,437	109,643	148,933	16,935	130,081	29,321	98,861	21,900	137,592	34,790
$7,000 under $8,000	175,048	1,316,817	384,474	160,261	113,036	151,997	17,014	130,598	25,285	98,365	16,385	145,305	26,818
$8,000 under $9,000	173,877	1,478,232	391,503	163,329	94,677	156,540	17,415	116,939	20,683	86,605	12,180	140,826	24,172
$9,000 under $10,000	126,803	1,197,817	342,105	122,186	111,498	109,008	12,403	72,707	17,134	58,159	11,045	99,693	22,205
$10,000 under $11,000	105,039	1,104,177	285,811	96,510	67,678	89,389	10,601	68,833	14,127	50,463	7,706	82,360	18,327
$11,000 under $12,000	94,614	1,087,475	286,431	89,808	77,019	86,742	10,097	57,067	14,135	40,822	8,256	79,895	19,189
$12,000 under $13,000	68,643	856,742	208,432	61,602	36,695	59,327	7,044	40,336	8,191	21,611	4,136	54,561	13,940
$13,000 under $14,000	61,685	828,249	220,325	53,937	56,740	49,489	5,614	35,406	7,614	17,637	3,879	45,692	10,407
$14,000 under $15,000	57,449	836,197	191,033	52,509	30,897	50,928	5,700	32,137	8,436	22,722	4,294	43,734	7,306
$15,000 under $20,000	202,194	3,496,790	759,176	181,025	131,331	174,686	20,138	99,328	20,975	46,610	8,175	138,282	31,924
$20,000 under $25,000	130,333	2,935,257	577,136	114,068	98,056	111,179	12,287	60,425	14,336	26,194	4,639	86,352	18,509
$25,000 under $30,000	83,373	2,264,792	443,347	71,129	59,251	69,257	7,311	32,300	8,644	9,500	3,143	46,532	11,859
$30,000 under $50,000	143,108	5,382,722	1,010,966	123,484	131,015	121,093	14,761	51,854	15,334	14,366	4,156	86,000	21,523
$50,000 under $100,000	83,318	5,594,367	1,032,621	70,197	83,951	68,592	7,702	20,542	7,217	3,128	1,064	41,862	11,106
$100,000 under $200,000	23,467	3,125,242	648,544	19,379	33,058	18,989	2,042	4,052	1,807	254	153	10,897	2,311
$200,000 under $500,000	6,424	1,845,719	458,000	5,162	13,180	5,041	520	1,016	582	34	29	2,779	577
$500,000 under $1,000,000	955	638,923	181,026	732	1,398	722	68	108	74	(*)	(*)	364	71
$1,000,000 or more	358	712,238	257,810	238	247	236	22	22	20	—	—	93	14
Total nontaxable returns	389,833	1,937,768	1,558,473	353,509	833,123	300,868	32,752	288,499	65,004	257,881	49,693	279,474	73,830
All returns, summary:													
Returns under $5,000	392,446	1,451,232	852,924	354,339	393,332	312,757	34,536	298,571	55,772	273,427	43,673	291,642	54,687
Returns $5,000 under $10,000	916,836	6,653,700	2,270,657	870,993	823,216	806,692	89,975	640,741	133,244	509,609	90,863	746,101	157,693
Returns $10,000 under $15,000	390,778	4,753,126	1,231,435	357,653	279,507	339,160	39,495	236,649	53,160	156,123	28,578	309,527	77,165
Returns $15,000 or more	686,881	26,344,393	5,765,601	597,269	758,868	581,110	65,854	275,793	72,353	103,565	23,270	423,643	109,417

Footnotes at end of table.

Table 4.2—Itemized Deduction Returns of Taxpayers Age 65 or Over: Itemized 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	Itemized deductions—continued													
	Medical and dental expense deduction—continued						Taxes paid							
	Doctors' and dentists' fees		Hospital fees		Medical and dental expense in excess of 3 percent of adjusted gross income		Total		Real estate taxes		State and local gasoline		General sales taxes	
	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
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns, total	**1,688,704**	**730,816**	**680,068**	**343,408**	**1,574,138**	**2,025,064**	**2,344,344**	**3,533,936**	**1,938,658**	**1,483,479**	**1,968,201**	**140,558**	**2,275,333**	**458,512**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	5,377	3,957	(*)	(*)	5,377	6,105	6,083	1,586	3,378	1,068	(*)	(*)	4,373	334
$1,000 under $2,000	11,586	2,359	4,588	725	12,230	9,517	12,535	4,271	6,556	2,900	7,416	257	11,953	687
$2,000 under $3,000	44,966	18,353	22,275	2,927	48,489	59,528	66,928	41,844	59,626	26,605	44,340	2,554	60,130	5,070
$3,000 under $4,000	86,663	24,057	29,429	6,002	92,190	138,509	123,368	67,853	93,340	43,785	78,557	4,234	119,571	10,779
$4,000 under $5,000	153,449	47,433	64,067	14,965	160,991	145,138	165,633	89,230	131,149	57,404	137,282	8,701	152,580	15,346
$5,000 under $6,000	182,971	69,587	85,665	81,338	193,243	231,323	215,514	149,486	175,106	96,020	171,025	10,206	210,547	22,496
$6,000 under $7,000	160,290	60,115	48,416	11,751	166,259	132,257	194,709	149,034	165,958	93,168	175,573	11,173	190,456	24,757
$7,000 under $8,000	144,608	46,690	61,902	12,889	152,111	119,172	176,925	141,772	141,401	69,547	164,264	11,512	173,293	28,292
$8,000 under $9,000	142,772	48,700	62,585	18,348	132,603	147,886	181,111	155,441	149,243	90,158	154,061	10,559	173,367	26,593
$9,000 under $10,000	106,090	37,355	43,206	26,477	106,337	102,604	129,140	121,644	105,057	70,493	110,905	7,830	128,093	21,386
$10,000 under $11,000	77,366	33,202	22,479	2,269	73,513	57,465	105,139	122,630	90,475	69,487	94,825	7,187	104,663	19,174
$11,000 under $12,000	74,768	34,258	34,066	12,708	73,883	75,683	96,018	97,218	81,580	48,800	85,173	6,436	93,675	18,306
$12,000 under $13,000	50,093	15,067	11,036	5,314	43,877	29,650	68,470	81,870	63,389	43,363	62,294	4,683	67,876	13,397
$13,000 under $14,000	43,362	15,719	18,606	18,218	35,814	51,776	61,209	70,735	45,770	32,294	46,199	3,586	60,207	11,790
$14,000 under $15,000	41,268	18,017	13,617	2,025	29,721	25,438	56,240	69,527	50,622	33,823	50,512	3,954	54,218	12,831
$15,000 under $20,000	141,192	77,442	54,190	55,557	107,467	219,681	208,799	322,809	174,007	144,493	175,486	13,710	203,676	47,412
$20,000 under $25,000	73,746	45,244	34,947	20,140	55,599	128,865	132,337	250,258	110,200	101,438	116,504	9,680	129,802	38,472
$25,000 under $30,000	40,497	27,068	17,757	7,398	27,079	53,492	83,603	194,946	69,953	81,862	72,267	5,921	82,495	25,467
$30,000 under $50,000	72,933	56,662	32,280	22,384	41,230	165,434	145,652	448,178	123,784	148,354	126,468	10,135	141,974	53,678
$50,000 under $100,000	27,666	33,057	14,517	13,529	12,807	79,305	83,662	454,377	70,838	125,315	68,613	5,785	81,777	39,270
$100,000 under $200,000	5,460	11,381	3,069	6,009	2,592	31,710	23,489	244,421	20,354	57,115	18,989	1,678	23,036	14,770
$200,000 under $500,000	1,392	4,276	734	2,175	645	12,971	6,461	148,175	5,677	29,615	5,094	548	6,296	5,587
$500,000 under $1,000,000	158	581	86	183	72	1,330	961	49,998	867	8,695	756	101	938	1,339
$1,000,000 or more	31	236	18	42	9	225	358	56,633	328	7,677	273	66	337	1,279
Taxable returns, total	**1,401,820**	**584,000**	**538,659**	**213,742**	**1,253,838**	**1,224,691**	**1,985,220**	**3,291,603**	**1,650,481**	**1,331,844**	**1,718,890**	**125,478**	**1,943,371**	**423,781**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000	26,818	7,055	5,074	583	26,945	18,236	30,873	14,286	21,175	10,121	18,042	704	30,821	2,474
$4,000 under $5,000	86,382	24,968	35,948	3,483	86,819	48,778	89,562	46,167	68,457	28,586	74,275	4,498	85,272	8,203
$5,000 under $6,000	133,122	36,444	48,369	7,094	132,157	75,928	165,272	115,546	133,653	72,180	138,238	8,424	163,813	18,002
$6,000 under $7,000	137,400	43,056	33,442	3,594	140,896	92,708	168,890	128,694	141,670	79,856	152,925	9,884	164,639	21,470
$7,000 under $8,000	139,830	44,131	60,791	12,672	147,449	96,023	174,921	138,788	139,736	67,414	162,914	11,325	171,374	27,948
$8,000 under $9,000	138,011	47,250	60,946	17,747	124,449	77,262	172,957	150,967	145,597	87,672	149,300	10,353	165,213	25,631
$9,000 under $10,000	103,329	35,678	43,074	25,926	103,576	99,095	126,376	118,399	102,295	68,581	108,145	7,529	125,329	20,541
$10,000 under $11,000	76,788	32,859	22,286	2,240	72,935	57,077	104,504	121,787	89,842	69,023	94,191	7,081	104,030	19,022
$11,000 under $12,000	73,362	33,684	32,836	11,787	72,651	66,923	94,614	95,788	80,176	47,928	83,769	6,336	92,271	18,098
$12,000 under $13,000	50,092	15,067	11,036	5,314	43,876	29,650	68,465	81,860	63,384	43,355	62,289	4,683	67,871	13,396
$13,000 under $14,000	42,413	15,562	18,606	18,218	34,865	51,125	60,260	68,378	44,821	30,387	45,398	3,522	59,258	11,642
$14,000 under $15,000	41,059	17,824	13,576	2,006	29,512	25,197	56,032	68,911	50,414	33,579	50,304	3,931	54,010	12,799
$15,000 under $20,000	134,713	56,774	51,620	34,282	100,988	111,193	201,596	317,282	171,658	143,138	173,145	13,615	197,987	46,485
$20,000 under $25,000	72,339	44,642	33,546	19,675	53,594	85,769	129,732	247,774	108,195	99,846	115,691	9,607	127,799	38,029
$25,000 under $30,000	40,413	27,026	17,660	7,222	26,855	51,940	83,350	192,660	69,700	81,154	72,014	5,907	82,242	25,381
$30,000 under $50,000	70,946	53,445	31,565	20,631	39,881	116,254	142,990	440,048	121,720	143,859	124,517	9,956	139,315	52,782
$50,000 under $100,000	27,431	32,530	14,390	13,020	12,698	76,249	83,161	447,736	70,341	123,039	68,317	5,727	81,286	39,033
$100,000 under $200,000	5,447	10,924	3,059	5,849	2,579	31,016	23,419	243,301	20,303	56,652	18,935	1,673	22,969	14,711
$200,000 under $500,000	1,382	4,236	728	2,172	638	12,660	6,415	146,414	5,638	28,855	5,064	543	6,251	5,511
$500,000 under $1,000,000	158	581	86	183	72	1,330	955	49,790	861	8,641	752	101	932	1,327
$1,000,000 or more	31	236	18	42	9	225	357	56,612	327	7,674	272	66	336	1,278
Total nontaxable returns	**288,884**	**146,815**	**141,409**	**129,665**	**320,300**	**800,371**	**359,124**	**242,334**	**288,177**	**151,635**	**249,311**	**15,082**	**331,962**	**34,732**
All returns, summary:														
Returns under $5,000	302,041	96,159	120,892	24,654	319,277	358,796	374,547	204,784	294,049	131,763	268,920	15,808	348,607	32,216
Returns $5,000 under $10,000	736,731	262,447	301,774	150,802	750,553	733,241	897,399	717,377	736,765	419,386	775,828	51,280	875,756	123,525
Returns $10,000 under $15,000	286,857	116,263	99,804	40,534	256,808	240,012	387,076	441,980	331,836	227,767	339,003	25,847	380,639	75,498
Returns $15,000 or more	363,075	255,948	157,598	127,416	247,500	693,014	685,322	2,169,795	576,008	704,563	584,450	47,625	670,331	227,274

Footnotes at end of table.

Table 4.2—Itemized Deduction Returns of Taxpayers Age 65 or Over: Itemized 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	Itemized deductions—continued													
	Taxes paid—continued				Contributions				Interest paid					
	State and local income taxes		Personal property taxes		Total		Cash		Total		Home mortgage		Investment interest	
	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
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
All returns, total	**1,575,548**	**1,291,940**	**973,824**	**99,317**	**2,257,937**	**2,256,258**	**2,246,864**	**1,748,848**	**1,129,280**	**1,223,294**	**621,503**	**406,649**	**502**	**31,317**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	839	23	(*)	(*)	4,570	551	4,570	511	(*)	(*)	(*)	(*)	—	—
$1,000 under $2,000	3,298	254	3,220	142	9,663	2,254	9,663	2,200	3,603	2,364	2,187	1,372	—	—
$2,000 under $3,000	20,328	5,402	18,095	850	60,467	16,179	60,344	15,871	31,040	26,033	24,866	13,434	—	—
$3,000 under $4,000	45,323	4,530	51,962	2,771	104,763	33,151	103,566	31,412	55,076	30,143	30,137	12,300	—	—
$4,000 under $5,000	77,113	4,547	65,189	2,584	158,676	51,831	156,141	50,450	65,755	37,795	46,669	21,978	—	—
$5,000 under $6,000	108,103	13,038	82,610	4,045	215,711	87,461	215,656	82,523	97,260	46,973	39,488	23,141	—	—
$6,000 under $7,000	108,579	13,290	96,141	4,953	190,872	87,484	190,745	84,754	81,675	40,860	45,535	20,222	—	—
$7,000 under $8,000	126,088	25,310	75,152	4,341	170,639	83,452	168,068	76,280	87,476	37,292	43,683	24,878	—	—
$8,000 under $9,000	112,891	23,537	57,974	3,234	174,112	87,758	174,111	83,733	87,821	50,207	42,657	18,905	—	—
$9,000 under $10,000	98,683	15,905	60,126	4,117	128,891	78,283	128,641	72,950	57,397	32,867	31,893	18,499	—	—
$10,000 under $11,000	80,990	23,650	41,053	2,244	103,738	52,061	103,489	49,015	55,275	32,465	29,288	16,915	—	—
$11,000 under $12,000	71,310	18,481	38,170	3,912	92,120	62,688	90,845	54,976	54,451	38,697	34,952	21,658	—	—
$12,000 under $13,000	48,624	16,684	33,233	2,419	68,468	41,900	68,467	35,125	41,626	33,867	22,995	11,498	—	—
$13,000 under $14,000	52,595	20,428	28,048	1,462	57,453	51,483	57,453	50,457	30,155	27,010	17,047	11,678	—	—
$14,000 under $15,000	47,471	15,804	25,559	1,787	53,418	46,729	53,418	38,534	36,678	32,112	27,341	20,736	(*)	(*)
$15,000 under $20,000	171,325	102,920	89,056	8,749	202,953	164,760	202,147	147,449	98,601	79,354	61,167	40,540	—	—
$20,000 under $25,000	112,201	89,620	51,569	7,952	126,523	116,311	125,735	107,792	68,963	84,690	36,953	32,894	—	—
$25,000 under $30,000	69,390	74,259	41,045	5,442	79,550	94,447	78,949	83,820	41,661	53,198	23,895	20,548	—	—
$30,000 under $50,000	121,951	218,291	66,216	12,843	142,968	215,335	142,968	186,903	72,346	149,559	36,433	40,506	(*)	(*)
$50,000 under $100,000	72,009	263,140	35,901	12,138	81,712	260,184	81,444	193,915	43,258	143,240	17,020	21,974	(*)	(*)
$100,000 under $200,000	19,888	159,968	9,189	5,731	23,023	209,048	22,931	124,273	13,350	100,185	4,958	8,526	99	5,189
$200,000 under $500,000	5,445	103,681	2,555	4,829	6,348	179,254	6,324	87,080	4,121	81,701	1,261	2,849	84	9,646
$500,000 under $1,000,000	801	36,700	400	1,576	945	89,623	940	36,989	637	27,968	204	580	20	3,503
$1,000,000 or more	301	42,478	151	1,150	354	144,031	349	51,836	254	33,917	95	418	16	9,128
Taxable returns, total	**1,440,894**	**1,284,865**	**825,091**	**90,893**	**1,936,980**	**2,123,903**	**1,927,202**	**1,630,870**	**958,835**	**1,013,848**	**513,484**	**335,224**	**475**	**28,822**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—
$2,000 under $3,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—
$3,000 under $4,000	9,039	784	5,932	203	28,204	8,435	28,079	8,364	8,293	3,164	3,906	1,016	—	—
$4,000 under $5,000	50,286	2,837	37,032	1,553	86,738	29,122	84,203	28,232	30,240	9,609	19,684	4,875	—	—
$5,000 under $6,000	89,303	10,886	60,839	2,753	164,861	67,528	164,806	63,522	69,096	28,482	24,873	12,349	—	—
$6,000 under $7,000	92,751	11,822	81,586	4,344	165,212	76,071	165,085	73,504	70,102	31,719	39,507	16,056	—	—
$7,000 under $8,000	125,301	25,039	74,568	4,293	168,635	81,572	166,064	75,116	85,944	34,884	42,958	24,291	—	—
$8,000 under $9,000	110,016	23,228	53,469	2,913	170,864	81,756	170,863	78,455	84,699	48,450	42,532	18,874	—	—
$9,000 under $10,000	98,550	15,892	57,622	3,944	126,005	73,938	125,755	71,926	54,641	26,713	29,391	14,108	—	—
$10,000 under $11,000	80,537	23,582	40,486	2,192	103,272	51,727	103,023	48,732	54,677	30,080	28,690	16,187	—	—
$11,000 under $12,000	70,080	18,264	38,170	3,912	90,716	62,609	89,441	54,897	54,277	37,104	34,778	21,248	—	—
$12,000 under $13,000	48,623	16,684	33,233	2,419	68,463	41,897	68,462	35,122	41,479	33,085	22,994	11,497	—	—
$13,000 under $14,000	52,447	20,363	27,247	1,390	56,504	51,226	56,504	50,200	29,206	23,007	16,246	8,155	—	—
$14,000 under $15,000	47,263	15,593	25,351	1,685	53,210	46,394	53,210	38,426	36,470	30,262	27,341	20,736	(*)	(*)
$15,000 under $20,000	167,237	100,489	84,687	8,579	197,265	160,160	196,459	143,415	97,673	75,445	61,162	40,537	—	—
$20,000 under $25,000	112,105	89,561	50,278	7,634	125,100	114,780	124,312	106,262	67,685	72,813	36,369	32,625	—	—
$25,000 under $30,000	69,137	72,875	40,948	5,439	79,297	93,670	78,696	83,065	41,433	52,635	23,856	20,528	—	—
$30,000 under $50,000	119,996	216,158	65,468	12,549	140,308	210,687	140,308	182,972	69,724	120,158	35,768	38,007	(*)	(*)
$50,000 under $100,000	71,613	259,363	35,695	11,863	81,252	254,780	80,984	190,493	42,907	132,751	16,909	21,808	(*)	(*)
$100,000 under $200,000	19,832	159,520	9,165	5,723	22,961	207,620	22,869	123,365	13,285	94,140	4,952	8,519	89	3,290
$200,000 under $500,000	5,416	102,853	2,542	4,774	6,302	177,163	6,278	86,062	4,075	71,837	1,250	2,811	74	6,895
$500,000 under $1,000,000	796	36,566	398	1,576	941	88,722	936	36,849	631	23,821	203	579	20	3,503
$1,000,000 or more	300	42,461	150	1,150	353	143,687	348	51,833	253	33,651	95	418	16	9,128
Total nontaxable returns	**134,652**	**27,072**	**148,733**	**8,426**	**320,957**	**132,655**	**319,762**	**117,980**	**172,455**	**209,446**	**108,039**	**71,428**	**27**	**4,696**
All returns, summary:														
Returns under $5,000	146,901	14,757	139,676	6,393	338,139	103,966	334,284	100,444	156,285	97,132	104,638	49,685	—	—
Returns $5,000 under $10,000	554,344	91,080	372,003	20,690	880,225	424,437	877,221	400,239	411,629	208,199	203,256	105,645	—	—
Returns $10,000 under $15,000	300,990	95,047	166,063	11,824	375,197	254,861	373,672	228,108	218,185	164,151	131,623	82,485	(*)	(*)
Returns $15,000 or more	573,311	1,091,058	296,082	60,411	664,376	1,472,992	661,787	1,020,057	343,191	753,812	181,986	168,835	346	31,100

Footnotes at end of table.

Table 4.2—Itemized Deduction Returns of Taxpayers Age 65 or Over: Itemized 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	Itemized deductions—continued							
	Net casualty or theft loss		Political contributions		All other deductions and type not specified (amount)	Exemptions (amount)	Taxable income	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns, total	**103,248**	**86,761**	**65,812**	**4,505**	**760,941**	**5,738,032**	**2,033,586**	**23,951,437**
No adjusted gross income	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	(*)	15,459	—	—
$1,000 under $2,000	44	5	(*)	(*)	830	28,289	—	—
$2,000 under $3,000	3,858	4,345	—	—	6,579	146,676	3,144	2,181
$3,000 under $4,000	8,257	1,654	(*)	(*)	12,774	266,657	36,289	16,768
$4,000 under $5,000	5,388	5,621	(*)	(*)	20,770	400,689	98,999	80,712
$5,000 under $6,000	10,442	4,158	4,794	45	15,063	527,873	179,058	244,622
$6,000 under $7,000	8,531	11,682			19,930	485,190	177,506	337,022
$7,000 under $8,000	6,501	339			16,290	430,601	175,476	519,460
$8,000 under $9,000	4,155	1,364	4,023	75	16,205	442,691	173,830	661,690
$9,000 under $10,000	751	433			11,844	322,638	126,803	541,642
$10,000 under $11,000	1,581	303	3,582	198	14,252	253,586	105,387	567,566
$11,000 under $12,000	4,238	1,504			12,432	242,353	94,612	563,029
$12,000 under $13,000	6,273	1,945			13,082	173,295	68,789	475,890
$13,000 under $14,000	3,322	11,605	6,129	846	20,156	132,827	61,832	476,924
$14,000 under $15,000	2,247	455			14,159	142,470	57,449	503,193
$15,000 under $20,000	10,255	9,726	3,767	251	111,855	518,746	202,197	2,233,030
$20,000 under $25,000	5,595	2,536	5,176	341	44,643	327,536	130,543	2,035,832
$25,000 under $30,000	4,936	2,116	3,340	163	43,587	207,047	83,436	1,615,855
$30,000 under $50,000	9,079	7,627	9,284	631	103,302	374,484	143,712	4,022,775
$50,000 under $100,000	5,199	8,377	11,530	824	109,082	217,217	83,377	4,352,060
$100,000 under $200,000	1,777	5,482	5,551	430	66,772	61,544	23,440	2,417,220
$200,000 under $500,000	640	1,945	2,003	167	48,971	16,802	6,407	1,372,654
$500,000 under $1,000,000	116	495	347	35	17,104	2,460	947	455,776
$1,000,000 or more	63	3,044	149	13	20,615	902	353	455,536
Taxable returns, total	**84,990**	**51,715**	**57,670**	**3,959**	**655,618**	**4,813,664**	**1,996,809**	**23,989,070**
No adjusted gross income	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	(*)	125	—	—
$2,000 under $3,000	—	—	—	—	(*)	719	475	224
$3,000 under $4,000	(*)	(*)	—	—	1,961	49,787	31,175	15,837
$4,000 under $5,000	(*)	(*)	(*)	(*)	5,910	191,664	91,011	76,258
$5,000 under $6,000	9,371	3,196	4,657	46	9,535	375,855	168,825	237,115
$6,000 under $7,000	11,595	3,425			17,855	406,896	168,890	325,335
$7,000 under $8,000					16,014	413,696	175,048	518,648
$8,000 under $9,000	4,781	1,310	(*)	(*)	14,767	425,285	173,830	661,690
$9,000 under $10,000			(*)	(*)	11,094	314,069	126,803	541,642
$10,000 under $11,000	5,638	1,765	3,582	198	14,107	251,453	105,038	566,942
$11,000 under $12,000					12,379	238,138	94,612	563,029
$12,000 under $13,000					12,951	172,960	68,643	475,350
$13,000 under $14,000	11,041	2,787	6,127	846	19,750	131,181	61,684	476,752
$14,000 under $15,000					14,106	141,971	57,449	503,193
$15,000 under $20,000	10,123	8,639	3,762	251	66,068	504,717	202,188	2,232,931
$20,000 under $25,000	5,469	2,164	5,176	341	41,209	323,296	130,327	2,035,066
$25,000 under $30,000	4,809	1,561	3,338	163	43,408	206,438	83,370	1,615,086
$30,000 under $50,000	9,076	7,525	6,678	600	100,933	367,902	143,092	4,004,512
$50,000 under $100,000	5,198	6,256	11,515	823	104,325	216,130	83,216	4,348,360
$100,000 under $200,000	1,769	5,477	5,544	430	64,518	61,350	23,432	2,416,892
$200,000 under $500,000	635	1,879	1,993	166	47,361	16,691	6,402	1,372,340
$500,000 under $1,000,000	116	495	346	35	16,766	2,442	947	455,776
$1,000,000 or more	62	3,008	148	13	20,591	899	352	455,092
Total nontaxable returns	**18,258**	**35,048**	**8,242**	**549**	**105,320**	**924,369**	**36,777**	**53,364**
All returns, summary:								
Returns under $5,000	17,547	11,625	6,237	486	41,597	857,769	138,432	99,661
Returns $5,000 under $10,000	30,380	17,977	8,817	120	79,332	2,208,991	832,673	2,304,436
Returns $10,000 under $15,000	17,661	15,812	9,711	1,045	74,080	944,530	388,069	2,586,601
Returns $15,000 or more	37,660	41,349	41,147	2,855	565,931	1,726,737	674,412	18,960,738

Footnotes at end of table.

Table 4.2—Itemized Deduction Returns of Taxpayers Age 65 or Over: Itemized 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	Income tax before credits	Political contributions credit		Retirement income credits		All other tax credits		Income tax after credits		Total income tax	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	**7,102,383**	**68,593**	**1,082**	**323,388**	**41,857**	**151,758**	**64,375**	**1,998,739**	**6,995,070**	**1,997,108**	**7,031,948**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	332	—	—	2,544	295	(*)	(*)	475	32	42	82
$3,000 under $4,000	2,369	—	—	5,363	162	424	12	31,175	2,195	477	37
$4,000 under $5,000	11,789	295	2	12,856	867	3,045	517	91,011	10,403	31,175	2,195
$5,000 under $6,000	37,232	159	1	40,903	3,709	9,299	590	168,825	32,932	91,011	10,403
$6,000 under $7,000	50,974	3,142	71	31,386	4,084	1,706	247	168,890	46,573	168,825	32,932
$7,000 under $8,000	81,384	3,191	13	29,294	3,795	6,772	1,928	175,048	75,648	168,890	46,573
$8,000 under $9,000	107,735	3,697	89	27,236	3,296	1,996	412	173,829	103,939	175,048	75,648
$9,000 under $10,000	89,548	3,174	27	28,469	2,971	1,694	120	126,801	86,431	173,877	104,072
$10,000 under $11,000	97,665	5,780	79	17,670	2,338	4,311	327	105,038	94,921	126,803	86,457
$11,000 under $12,000	96,597	4,305	71	14,996	2,078	4,161	511	94,612	93,937	105,039	94,937
$12,000 under $13,000	82,870	(*)	(*)	5,675	528	2,456	437	68,643	81,905	94,614	93,949
$13,000 under $14,000	87,380	1,673	23	11,433	2,510	2,660	206	61,684	84,641	68,643	81,905
$14,000 under $15,000	92,293	4,919	54	10,065	1,226	8,225	1,571	57,449	89,441	61,685	84,678
$15,000 under $20,000	434,613	8,327	105	28,533	5,225	12,381	2,135	202,188	427,149	57,449	89,441
$20,000 under $25,000	429,524	8,131	131	15,467	3,043	11,973	1,933	130,327	424,416	202,194	427,258
$25,000 under $30,000	369,599	7,462	143	10,030	1,363	10,275	1,835	83,365	366,258	130,333	424,608
$30,000 under $50,000	1,049,700	9,307	166	21,292	2,856	32,094	13,921	143,074	1,032,757	83,373	366,344
$50,000 under $100,000	1,547,499	4,245	87	7,503	1,107	24,103	13,439	83,211	1,532,866	143,108	1,033,476
$100,000 under $200,000	1,095,106	631	16	1,944	278	9,974	10,924	23,404	1,083,888	83,318	1,536,927
$200,000 under $500,000	753,440	123	4	581	99	3,338	7,380	6,395	745,957	23,467	1,090,411
$500,000 under $1,000,000	282,400	14	(1)	111	20	523	2,966	943	279,414	6,424	754,648
$1,000,000 or more	302,334	15	(1)	37	7	221	2,959	352	299,367	955	285,933
Taxable returns, total	**7,091,402**	**68,473**	**1,081**	**295,048**	**38,858**	**143,441**	**58,394**	**1,998,739**	**6,995,070**	**1,997,108**	**7,031,948**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	32	—	—	—	—	—	—	—	—	42	82
$3,000 under $4,000	2,240	—	—	249	33	(*)	(*)	475	32	477	37
$4,000 under $5,000	11,166	175	1	7,606	669	(*)	(*)	31,175	2,195	31,175	2,195
$5,000 under $6,000	36,185	159	1	33,904	2,904	6,065	347	91,011	10,403	91,011	10,403
$6,000 under $7,000	49,294	3,142	71	23,255	2,586	1,221	64	168,825	32,932	168,825	32,932
$7,000 under $8,000	81,266	3,191	13	28,990	3,719	6,648	1,886	168,890	46,573	168,890	46,573
$8,000 under $9,000	107,735	3,697	89	27,236	3,296	1,996	412	175,048	75,648	175,048	75,648
$9,000 under $10,000	89,548	3,174	27	28,469	2,971	1,694	120	173,829	103,939	173,877	104,072
$10,000 under $11,000	97,569	5,780	79	17,670	2,338	3,962	231	126,801	86,431	126,803	86,457
$11,000 under $12,000	96,597	4,305	71	14,996	2,078	4,161	511	105,038	94,921	105,039	94,937
$12,000 under $13,000	82,778	(*)	(*)	5,675	528	2,310	345	94,612	93,937	94,614	93,949
$13,000 under $14,000	87,356	1,673	23	11,433	2,510	2,512	182	68,643	81,905	68,643	81,905
$14,000 under $15,000	92,293	4,919	54	10,065	1,226	8,225	1,571	61,684	84,641	61,685	84,678
$15,000 under $20,000	434,597	8,327	105	28,533	5,225	12,372	2,119	57,449	89,441	57,449	89,441
$20,000 under $25,000	429,403	8,131	131	15,467	3,043	11,757	1,812	202,188	427,149	202,194	427,258
$25,000 under $30,000	369,453	7,462	143	10,030	1,363	10,209	1,689	130,327	424,416	130,333	424,608
$30,000 under $50,000	1,044,933	9,307	166	21,292	2,856	31,474	9,154	83,365	366,258	83,373	366,344
$50,000 under $100,000	1,546,268	4,245	87	7,503	1,107	23,942	12,208	143,074	1,032,757	143,108	1,033,476
$100,000 under $200,000	1,094,967	631	16	1,944	278	9,966	10,785	83,211	1,532,866	83,318	1,536,927
$200,000 under $500,000	753,269	123	4	581	99	3,333	7,209	23,404	1,083,888	23,467	1,090,411
$500,000 under $1,000,000	282,400	14	(1)	111	20	523	2,966	6,395	745,957	6,424	754,648
$1,000,000 or more	302,053	15	(1)	37	7	220	2,678	943	279,414	955	285,933
Total nontaxable returns	**10,981**	**120**	**1**	**28,342**	**3,000**	**8,315**	**7,980**	352	299,367	358	309,034
All returns, summary:								—	—	—	—
Returns under $5,000	14,489	295	2	20,763	1,324	3,594	534	122,661	12,630	122,705	12,717
Returns $5,000 under $10,000	366,874	13,363	201	157,288	17,853	21,467	3,297	813,393	345,523	813,443	345,683
Returns $10,000 under $15,000	456,805	16,680	227	59,839	8,680	21,813	3,053	387,426	444,845	387,430	444,910
Returns $15,000 or more	6,264,215	38,255	653	85,498	13,998	104,882	57,492	673,259	6,192,072	673,530	6,228,639

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Less than $500.
[2]Included in next above shown adjusted gross income class.
NOTE: Detail may not add to total because of rounding.

Table 4.3—Returns With Retirement Income Credit: Selected Sources of 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	Salaries and wages		Sales of capital assets net gain less loss		Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Income from rents			
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Gross rents		Rent net income less loss	
													Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	916,580	10,251,874	243,555	1,216,862	321,102	659,717	393,910	1,726,666	849,410	2,222,615	588,071	3,245,686	212,933	1,177,739	213,676	530,811
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	8,010	22,292	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	—	—	—	—
$4,000 under $5,000	68,241	241,440	11,444	32,316	10,743	8,884	17,462	9,717	53,051	93,737	36,186	89,153	10,472	25,120	10,472	10,203
	86,452	394,362	12,200	33,156	25,788	21,597	25,169	21,575	79,942	112,911	51,545	148,700	19,791	89,392	19,791	41,408
$5,000 under $6,000	134,116	733,411	27,310	52,973	37,210	44,827	54,954	50,049	125,175	195,195	85,815	318,374	28,223	47,085	28,223	26,508
$6,000 under $7,000	94,947	622,986	17,123	50,912	21,279	15,060	37,858	57,927	88,007	185,661	70,604	285,408	21,657	42,851	21,782	17,703
$7,000 under $8,000	78,433	587,691	36,106	85,909	21,888	12,913	23,210	68,451	72,754	126,428	46,206	252,228	15,291	29,244	15,291	13,970
$8,000 under $9,000	62,258	527,405	16,236	74,237	18,331	11,725	22,754	48,014	56,301	119,309	46,507	242,372	19,979	51,596	19,979	24,718
$9,000 under $10,000	64,120	605,095	17,011	54,955	24,220	9,996	37,082	100,964	61,119	157,464	45,343	253,069	10,782	85,581	11,493	12,243
$10,000 under $11,000	37,270	392,576	11,646	50,421	9,686	6,599	17,092	62,576	34,709	83,525	25,322	175,704	4,508	9,284	4,508	3,166
$11,000 under $12,000	37,580	432,101	15,893	96,081	18,614	18,673	15,631	52,732	34,957	52,758	28,517	203,758	5,221	13,508	5,221	—740
$12,000 under $13,000	26,390	332,285	9,868	54,156	8,905	12,605	9,867	24,907	24,996	53,421	21,524	184,605	1,058	7,634	1,058	2,375
$13,000 under $14,000	45,811	610,159	5,009	30,399	13,030	8,713	18,176	60,827	45,422	155,166	21,484	203,507	26,614	247,960	26,615	131,865
$14,000 under $15,000	22,509	325,770	9,205	57,924	13,249	12,106	10,778	35,241	21,269	60,439	17,909	135,176	6,338	38,877	6,338	19,052
$15,000 under $20,000	68,527	1,179,486	26,456	218,516	37,917	31,385	39,222	150,705	65,926	253,053	46,798	444,338	13,518	71,257	13,518	23,033
$20,000 under $25,000	26,685	604,792	8,691	94,066	17,955	65,377	20,950	130,814	25,512	117,334	14,174	103,412	7,537	91,528	7,337	41,165
$25,000 under $30,000	16,011	433,797	5,929	69,336	12,625	24,148	12,653	148,110	16,011	97,181	8,947	62,059	5,507	15,250	5,507	1,908
$30,000 under $50,000	27,670	1,029,216	8,077	91,671	20,077	122,922	20,591	211,278	26,822	199,879	11,875	99,441	11,993	203,495	12,001	121,897
$50,000 under $100,000	8,670	570,028	2,116	39,830	7,012	93,692	7,775	203,698	8,455	89,131	2,969	22,602	3,286	73,008	3,371	29,576
$100,000 under $200,000	2,128	290,384	635	19,199	1,882	56,200	1,989	128,031	2,046	36,073	674	5,787	879	22,617	895	7,311
$200,000 under $500,000	602	171,770	182	4,476	550	40,023	554	87,756	578	19,537	133	940	216	10,097	212	2,943
$500,000 under $1,000,000	111	77,009	36	1,156	104	27,899	106	33,605	109	5,924	13	89	49	2,163	49	478
$1,000,000 or more	39	67,819	16	348	37	14,373	37	39,689	39	5,576	6	62	14	192	15	29
All returns, summary:																
Returns under $5,000	162,703	658,093	26,010	70,297	36,531	30,481	42,631	31,292	139,211	209,561	93,251	252,156	30,263	114,512	30,263	51,611
Returns $5,000 under $10,000	433,874	3,076,587	113,786	318,985	122,928	94,522	175,858	325,405	403,356	784,058	294,475	1,351,450	95,932	256,358	96,768	95,142
Returns $10,000 under $15,000	169,560	2,092,891	51,621	288,981	63,484	58,696	71,544	236,283	161,353	405,308	114,756	902,750	43,739	317,263	43,740	155,717
Returns $15,000 or more	150,443	4,424,301	52,138	538,598	98,159	476,019	103,877	1,133,686	145,498	823,688	85,589	738,729	42,999	489,607	42,905	228,341

Footnotes at end of table.

Table 4.3—Returns With Retirement Income Credit: Selected Sources of 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	Itemized deductions		Standard deduction		Exemptions (amount)	Taxable income		Income tax before credits		Retirement income credit	Total other tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	406,129	1,457,530	510,451	740,857	1,925,555	916,580	6,127,935	916,580	1,416,509	140,154	51,842	6,086	805,940	1,270,269	805,947	1,273,748
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	(*)	(*)	(*)	(*)
$2,000 under $3,000	8,415	11,371	(*)	(*)	10,704	8,010	3,444	8,010	516	508	—	—	31,426	2,174	31,426	2,174
$3,000 under $4,000			62,627	79,351	96,044	68,241	56,242	68,241	8,339	6,165	—	—	60,610	9,484	60,610	9,484
$4,000 under $5,000	14,918	24,139	71,534	92,054	149,573	86,452	128,596	86,452	19,687	10,110	(*)	(*)	105,673	21,996	105,673	21,996
$5,000 under $6,000	45,146	79,965	88,970	115,473	287,140	134,116	250,833	134,116	39,351	17,354	(*)	(*)	84,003	24,215	84,003	24,215
$6,000 under $7,000	40,607	78,907	54,340	70,642	212,493	94,947	260,944	94,947	40,960	16,578	(*)	(*)	78,003	32,500	78,003	32,500
$7,000 under $8,000	40,555	80,462	37,878	49,221	180,026	78,433	277,982	78,433	44,026	11,111	6,548	415	62,131	39,044	62,131	39,044
$8,000 under $9,000	30,679	69,765	31,579	41,334	123,388	62,258	292,918	62,258	50,203	10,775	6,802	480	63,996	44,579	63,998	44,605
$9,000 under $10,000	33,907	109,002	30,213	42,673	137,035	64,120	316,385	64,120	55,159	10,484	3,940	139	37,270	31,566	37,270	31,566
$10,000 under $11,000	23,363	61,026	13,907	21,172	87,884	37,270	222,495	37,270	38,684	6,978	3,722	66	37,580	40,456	37,580	40,456
$11,000 under $12,000	24,217	71,078	13,363	23,174	74,996	37,580	262,853	37,580	46,776	6,265			26,390	33,158	26,390	33,158
$12,000 under $13,000	11,116	33,107	15,274	28,934	59,239	26,390	211,006	26,390	37,985	4,817			45,811	61,732	45,811	61,732
$13,000 under $14,000	14,470	54,923	31,341	61,821	103,864	45,811	389,551	45,811	70,682	8,767	(*)	(*)	22,509	36,921	22,509	36,921
$14,000 under $15,000	10,660	32,963	11,849	23,698	51,941	22,509	217,169	22,509	40,502	3,534	(*)	(*)				
$15,000 under $20,000	39,500	153,013	29,027	58,054	158,039	68,527	810,379	68,527	159,936	13,583	7,436	269	68,527	146,084	68,527	146,084
$20,000 under $25,000	20,286	86,748	6,399	12,798	60,989	26,685	444,257	26,685	93,818	4,877	3,329	257	26,662	88,683	26,662	88,702
$25,000 under $30,000	13,218	81,912	2,793	5,586	34,346	16,011	311,953	16,011	73,444	2,425	3,094	43	16,011	70,976	16,011	70,976
$30,000 under $50,000	24,225	169,685	3,445	6,890	69,618	27,670	783,023	27,670	203,967	4,036	4,621	341	27,670	199,590	27,670	199,658
$50,000 under $100,000	8,059	105,284	(*)	(*)	21,010	8,670	442,513	8,670	155,575	1,313	2,087	964	8,670	153,298	8,670	153,626
$100,000 under $200,000	2,044	68,799	84	168	5,435	2,128	215,982	2,128	98,809	343	811	1,445	2,126	97,021	2,128	97,887
$200,000 under $500,000	595	46,154	8	16	1,445	602	124,157	602	69,379	103	295	925	600	68,351	602	69,347
$500,000 under $1,000,000	111	19,924	—	—	262	111	56,823	111	35,925	20	50	141	110	35,764	111	36,566
$1,000,000 or more	38	19,303	(1)	(1)	84	39	48,430	39	32,786	8	25	109	39	32,669	39	33,043
All returns, summary:																
Returns under $5,000	23,333	35,510	139,370	177,981	256,321	162,703	188,282	162,703	28,542	16,783	(*)	(*)	92,159	11,666	92,159	11,666
Returns $5,000 under $10,000	190,894	418,102	242,980	319,343	940,081	433,874	1,399,062	433,874	229,699	66,303	14,315	1,063	393,806	162,333	393,808	162,359
Returns $10,000 under $15,000	83,826	253,097	85,734	158,798	377,923	169,560	1,303,073	169,560	234,629	30,361	15,432	436	169,560	203,832	169,560	203,832
Returns $15,000 or more	108,076	750,823	42,367	84,734	351,228	150,443	3,237,516	150,443	923,640	26,709	21,748	4,494	150,415	892,437	150,420	895,889

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Included in the above adjusted gross income class.
NOTE: Detail may not add to total because of rounding.

Section 5

State and Regional Data

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Data in this section classify taxpayers by State and regions. These geographic classifications, as well as some of the limitations applying to the data for these areas, are explained below.

States

State tables classify taxpayers according to the State or other area in which they lived, including the District of Columbia and, as described below, Puerto Rico. Service men and women who filed from Army Post Office and Fleet Post Office addresses and other U.S. citizens living abroad are classified as separate categories.

Residents of Puerto Rico had to file U.S. income tax returns only if they had income from sources outside Puerto Rico, or income earned as employees of the U.S. Government within Puerto Rico, and the income on these returns was limited to the sources mentioned. U.S. citizens residing abroad could, under certain circumstances, exclude as much as $25,000 of earned income from their adjusted gross incomes, and such persons did not have to file a Form 1040 at all if their incomes consisted entirely of such exempt income. Therefore, neither the coverage of people nor of income in these two categories was comparable to that for the United States.

Regions

As in years past, State data are summarized by Internal Revenue Service Regions. Again for 1973, data are summarized by Standard Federal Regions, established by the Office of Management and Budget to facilitate coordination of various Federal programs. The boundaries of these two sets of regions are indicated in the maps included in this section.

Method of Geographic Coding

Geographic coding of returns for *Statistics of Income* was based on the address reported at the top of each tax return. This system was introduced for State data shown in the 1970 report.

The method of geographic coding used for 1969 and prior years involved sorting returns on the basis of the Internal Revenue district code—that being the code representing the district where the return was filed, or the code assigned by the regional service center where the return was processed. Thus, if a taxpayer filed a return with the wrong IRS office, it was coded for the wrong State. Beginning with 1970 this possibility was nullified.

A coding system based on return addresses was, however, still subject to certain limitations. Not all taxpayers gave their home address; some reported:

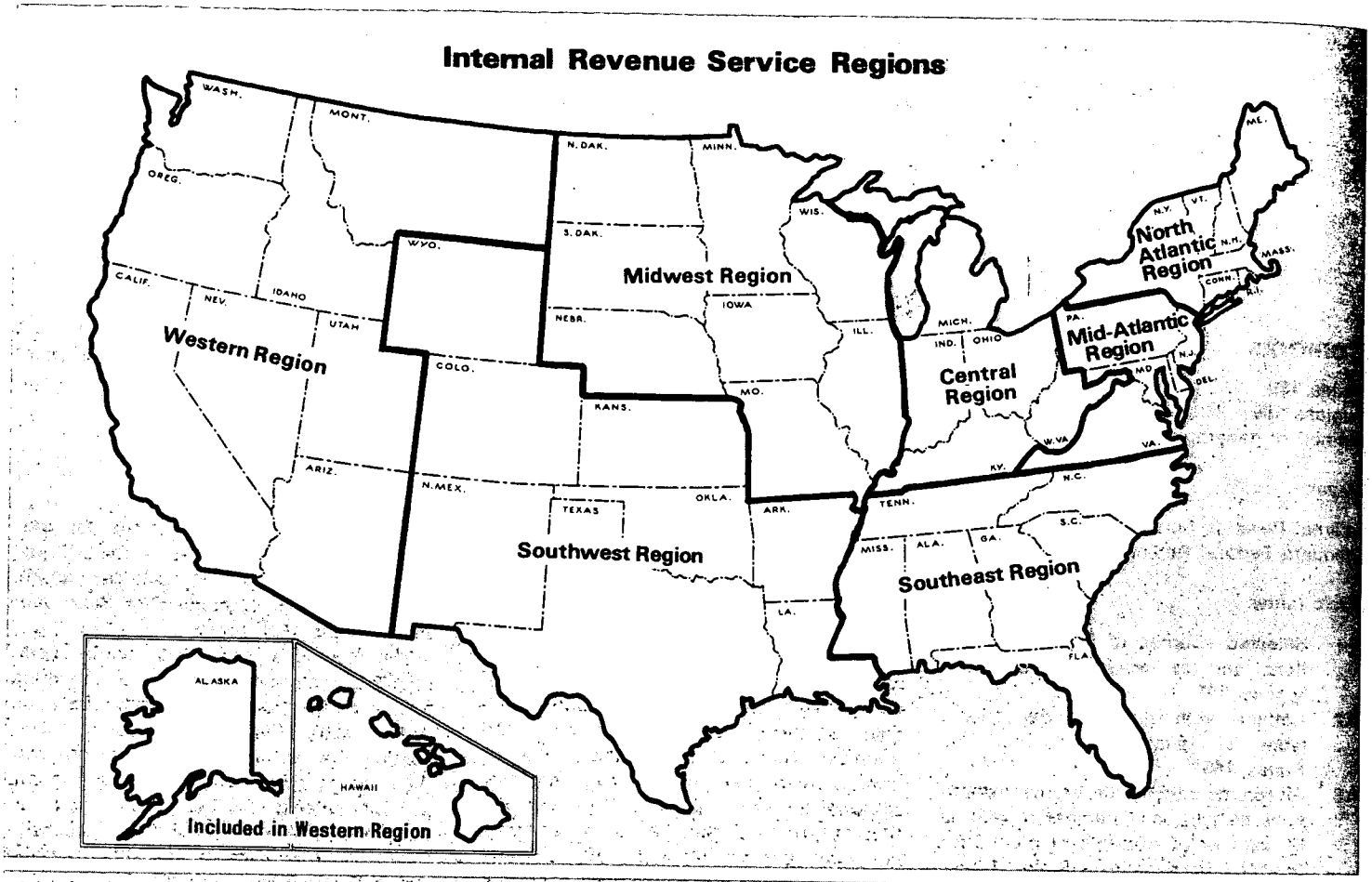
(a) the address of the tax lawyer or accountant who prepared the return,

(b) the address of their place of business, or

(c) 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.

Internal Revenue Service Regions



Standard Federal Regions

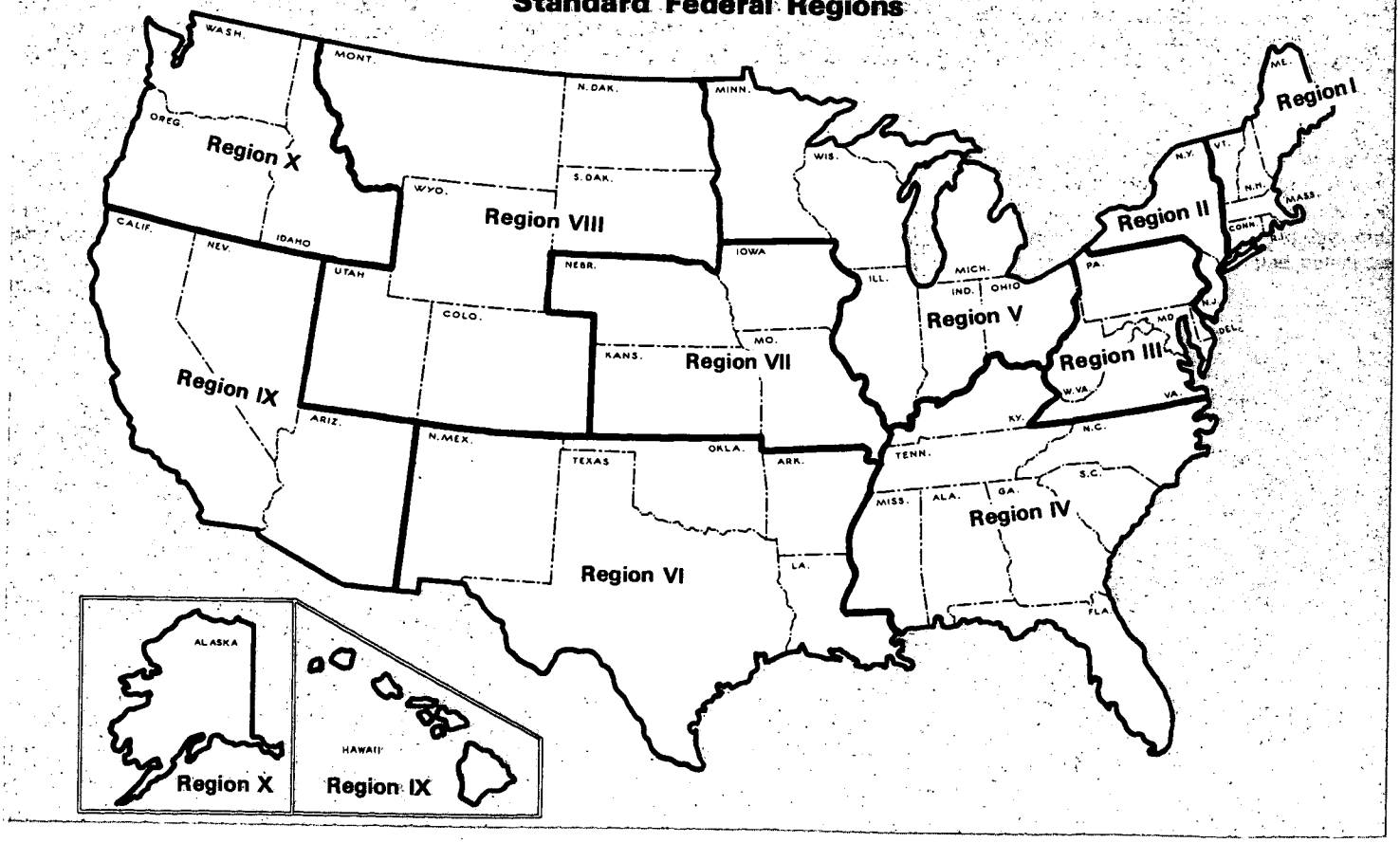


Table 5.1—Selected Sources of Income, Deductions, and Tax Items, by States and Regions

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

States	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business or profession net profit less net loss		Farm net profit less net loss		Partnership net profit less net loss	
			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)
United States, total	80,692,587	827,148,338	72,810,504	687,179,075	6,916,393	38,102,184	2,865,851	7,227,742	2,340,448	11,159,711
Alabama	1,165,240	10,452,343	1,093,202	9,138,556	95,302	479,514	60,543	−13,509	21,873	200,260
Alaska	116,011	1,470,832	110,836	1,332,432	17,097	64,779	982	−1,873	4,535	19,530
Arizona	820,872	7,982,712	734,317	6,574,978	77,324	344,422	10,438	2,244	25,997	82,845
Arkansas	675,245	5,632,522	596,301	4,440,926	81,221	365,139	49,212	151,544	19,385	140,681
California	8,362,307	88,368,504	7,469,855	73,920,889	859,792	4,434,008	105,347	113,562	376,192	1,181,134
Colorado	1,007,203	10,144,843	909,441	8,287,562	109,671	478,236	37,497	49,287	37,416	82,653
Connecticut	1,273,063	15,025,749	1,154,801	12,508,670	97,935	621,540	3,519	−5,943	39,026	225,150
Delaware	235,315	2,689,038	220,280	2,265,497	14,795	84,668	4,496	11,875	4,120	24,021
District of Columbia	297,714	3,068,366	267,678	2,537,739	16,014	84,657	240	−2,653	5,019	54,196
Florida	3,100,655	31,107,661	2,650,294	23,296,734	288,097	1,644,311	61,188	4,931	79,990	277,038
Georgia	1,741,547	16,724,434	1,620,510	14,274,611	139,608	784,422	67,069	13,106	43,606	243,796
Hawaii	345,211	3,749,212	321,504	3,151,007	30,253	151,365	4,733	13,780	18,439	42,519
Idaho	285,232	2,578,841	243,780	1,944,580	38,408	162,919	36,793	108,610	10,527	59,656
Illinois	4,505,335	51,122,751	4,085,223	42,646,404	331,551	2,014,179	129,715	674,339	121,356	650,278
Indiana	1,973,843	20,563,298	1,782,171	17,355,755	167,142	902,977	128,388	409,697	38,502	236,221
Iowa	1,100,811	10,600,968	890,106	7,319,781	114,469	590,236	157,834	1,076,398	37,773	334,456
Kansas	831,480	8,442,027	719,532	6,289,146	102,046	514,127	95,600	578,367	35,638	169,254
Kentucky	1,118,784	9,826,781	982,144	8,127,949	106,750	582,769	125,323	143,318	26,879	155,765
Louisiana	1,192,224	11,011,614	1,089,809	9,310,597	103,727	585,045	33,709	65,975	35,375	190,381
Maine	393,622	3,316,356	354,893	2,681,759	44,667	216,175	6,508	21,420	5,805	54,059
Maryland	1,634,308	18,829,606	1,514,842	16,164,515	118,718	758,831	18,388	2,686	34,947	195,319
Massachusetts	2,360,618	24,389,608	2,141,851	20,407,518	170,824	1,092,714	3,770	−6,614	46,613	199,888
Michigan	3,423,462	39,221,417	3,177,377	34,161,716	240,045	1,542,837	74,015	123,319	82,472	386,089
Minnesota	1,496,117	14,757,089	1,313,147	12,019,924	139,464	649,761	118,132	390,707	51,214	183,767
Mississippi	678,058	5,541,264	631,205	4,670,486	60,965	316,165	37,632	39,317	23,716	168,322
Missouri	1,754,755	16,950,324	1,536,792	13,748,196	172,541	882,205	132,444	265,894	53,348	335,775
Montana	283,126	2,545,827	232,720	1,724,219	36,976	168,779	36,913	192,260	19,049	105,850
Nebraska	585,739	5,729,878	491,849	3,966,321	64,296	339,661	74,099	474,627	19,718	184,272
Nevada	253,796	2,676,874	230,436	2,193,925	23,108	115,978	4,349	−6,289	8,869	28,297
New Hampshire	324,370	3,024,822	294,509	2,493,088	31,448	154,639	1,271	1,032	5,549	16,093
New Jersey	2,994,647	34,233,805	2,755,001	29,600,769	193,481	1,342,381	7,545	10,264	67,907	383,356
New Mexico	396,589	3,425,854	362,769	2,881,557	38,005	149,746	16,113	18,781	10,016	48,377
New York	6,987,408	79,598,747	6,336,007	66,213,181	498,046	3,093,924	54,425	13,676	197,073	874,689
North Carolina	1,975,750	17,880,044	1,838,736	15,478,331	150,596	773,181	90,676	188,308	53,669	304,926
North Dakota	226,725	2,153,905	180,922	1,385,874	20,441	95,363	49,726	440,692	8,757	65,667
Ohio	4,179,170	43,430,773	3,829,036	37,093,111	311,680	1,790,075	138,452	285,288	82,910	391,379
Oklahoma	932,494	8,466,328	833,092	6,898,990	113,813	469,879	84,196	88,200	29,140	128,323
Oregon	904,211	8,861,543	811,833	7,153,761	94,762	482,784	39,119	60,700	31,227	221,623
Pennsylvania	4,548,583	45,438,816	4,147,663	38,793,910	332,384	2,100,406	40,338	−25,997	102,700	660,813
Rhode Island	379,298	3,625,744	350,347	3,047,989	25,307	185,412	880	853	5,258	26,753
South Carolina	1,002,211	8,775,500	935,973	7,661,328	71,378	370,774	38,932	6,572	19,265	103,529
South Dakota	244,510	2,102,752	191,981	1,328,720	28,617	124,312	49,324	278,475	11,930	66,528
Tennessee	1,509,322	13,552,142	1,376,709	11,286,921	123,120	758,311	129,902	118,898	55,237	327,371
Texas	4,333,680	42,096,985	3,917,609	33,953,654	473,129	2,333,391	251,401	524,895	148,997	583,487
Utah	421,510	3,901,627	384,045	3,365,443	42,989	209,410	13,668	11,629	17,636	38,522
Vermont	174,991	1,555,002	147,570	1,200,615	20,082	88,120	4,672	−149	4,046	17,365
Virginia	1,854,309	19,216,961	1,726,225	16,569,585	133,114	788,517	62,380	19,847	47,248	143,138
Washington	1,372,976	14,081,376	1,230,253	11,649,615	137,305	682,466	41,861	78,150	50,030	241,164
West Virginia	585,085	5,339,099	533,617	4,511,289	44,268	270,032	16,706	−7,259	16,734	82,913
Wisconsin	1,747,941	17,056,937	1,539,760	13,991,000	147,055	805,822	104,288	229,351	37,216	176,382
Wyoming	144,351	1,357,635	128,205	1,048,600	17,113	47,560	10,240	−3,516	6,388	39,886
APO/FPO[1]	275,552	1,872,310	274,562	1,872,278	(*)	(*)	—	—	(*)	(*)
Puerto Rico	27,462	209,608	23,874	191,126	220	305	(*)	(*)	369	1,582
U.S. citizens abroad[2]	137,748	1,369,276	93,308	1,045,950	4,266	12,466	859	−994	3,713	3,510
IRS Regions										
All regions	80,692,587	827,148,338	72,810,504	687,179,075	6,916,393	38,102,184	2,865,851	7,227,742	2,340,448	11,159,711
Central	11,280,344	118,381,369	10,304,345	101,249,820	869,885	5,088,689	482,884	954,363	247,497	1,252,366
Mid—Atlantic	11,564,876	123,476,593	10,631,689	105,932,014	808,506	5,159,460	133,387	16,021	261,941	1,460,842
Midwest	11,661,933	120,474,604	10,229,780	96,406,220	1,018,434	5,501,539	815,562	3,830,484	341,312	1,997,125
North Atlantic	11,893,370	130,536,028	10,779,978	108,552,820	888,309	5,452,524	75,045	24,275	303,370	1,413,997
Southeast	11,172,783	104,033,388	10,146,629	85,806,968	929,066	5,126,679	485,942	357,623	297,356	1,625,242
Southwest	9,513,266	90,577,808	8,556,758	73,111,032	1,038,725	4,943,124	577,968	1,473,534	322,355	1,383,042
Western	13,165,251	136,217,348	11,769,579	113,010,849	1,358,014	6,816,909	294,203	572,773	562,501	2,021,140
Other areas[3]	440,762	3,451,195	391,744	3,109,353	5,454	13,264	860	−1,331	4,115	5,956
Standard Federal Regions										
All regions	80,692,587	827,148,338	72,810,504	687,179,075	6,916,393	38,102,184	2,865,851	7,227,742	2,340,448	11,159,711
Region I	4,905,962	50,937,281	4,443,971	42,339,639	390,263	2,358,600	20,620	10,599	106,297	539,308
Region II	10,009,517	114,042,161	9,114,882	96,005,075	691,747	4,436,609	61,971	23,604	265,349	1,259,627
Region III	9,155,314	94,581,887	8,410,305	80,842,534	659,293	4,087,110	142,548	−1,502	210,768	1,160,400
Region IV	12,291,567	113,860,169	11,128,773	93,934,916	1,035,816	5,709,448	611,265	500,941	324,235	1,781,007
Region V	17,325,868	186,152,265	15,726,714	157,267,910	1,336,937	7,705,650	692,990	2,112,701	413,670	2,024,116
Region VI	7,530,232	70,633,302	6,799,580	57,485,724	809,895	3,903,200	434,631	849,395	242,913	1,091,249
Region VII	4,272,785	41,723,197	3,638,279	31,323,444	453,352	2,326,230	459,977	2,395,286	146,477	1,023,757
Region VIII	2,327,425	22,206,589	2,027,314	17,140,418	255,807	1,123,660	197,368	968,828	101,176	399,106
Region IX	9,782,186	102,777,302	8,756,112	85,840,799	990,477	5,045,772	124,867	123,297	429,497	1,334,795
Region X	2,678,430	26,992,592	2,396,702	22,080,388	287,572	1,392,948	118,755	245,587	96,319	541,973
Region XI	413,300	3,241,586	367,870	2,918,228	5,234	12,960	859	−994	3,746	4,374

Footnotes at end of table.

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

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

States	Sales of capital assets net gain less net loss		Sales of property other than capital assets net gain less net loss		Domestic and foreign dividends received				Interest received	
					Total		Dividends in adjusted gross income			
	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)
United States, total	**8,741,626**	**16,671,286**	**884,415**	**377,824**	**12,777,898**	**20,014,717**	**8,139,866**	**18,733,950**	**37,919,641**	**32,173,760**
Alabama	70,928	181,721	7,090	2,470	99,094	140,570	55,478	131,995	346,245	229,311
Alaska	13,459	27,994	1,793	709	11,644	6,460	5,951	5,540	47,650	33,211
Arizona	106,249	200,248	9,866	8,618	125,120	255,150	77,973	221,917	353,046	390,153
Arkansas	58,017	127,282	17,007	8,910	55,290	70,051	42,507	64,150	244,301	206,267
California	1,137,385	1,863,025	73,357	37,473	1,458,750	2,184,066	947,144	2,033,048	3,886,462	3,831,396
Colorado	145,976	364,907	14,935	21,205	160,360	216,576	102,206	201,167	482,781	408,096
Connecticut	138,079	296,932	4,784	−14,210	272,072	541,366	177,344	513,539	778,278	681,818
Delaware	24,838	48,554	1,400	1,044	44,344	127,770	27,246	123,569	108,359	79,566
District of Columbia	24,574	66,086	681	1,267	41,055	119,226	29,101	115,582	105,510	109,551
Florida	397,907	1,444,274	20,440	15,933	517,424	1,372,299	365,295	1,315,949	1,425,279	1,971,730
Georgia	142,824	463,297	10,874	−980	157,274	242,925	88,373	228,764	515,957	465,485
Hawaii	44,038	91,638	1,399	3,197	72,571	79,825	43,861	73,218	218,618	124,358
Idaho	54,312	88,481	9,797	7,363	43,534	32,415	27,073	28,094	124,246	103,855
Illinois	473,622	954,156	43,988	25,211	874,060	1,311,228	555,161	1,220,133	2,341,633	2,014,784
Indiana	153,585	227,991	16,864	5,793	243,022	309,214	133,742	286,544	897,490	648,771
Iowa	253,885	302,397	49,251	31,404	213,093	186,808	141,604	167,621	618,212	498,635
Kansas	116,969	204,264	26,821	14,353	154,620	154,303	96,098	140,553	411,402	340,114
Kentucky	89,566	171,020	13,269	14,934	116,435	215,672	77,109	203,404	384,139	298,036
Louisiana	84,256	229,013	8,190	4,912	146,770	165,976	93,817	149,864	422,877	352,146
Maine	35,863	52,369	2,389	418	58,748	130,676	44,783	124,691	189,469	128,284
Maryland	174,484	350,965	7,874	−6,831	282,470	416,809	176,652	387,873	776,884	539,578
Massachusetts	219,505	336,562	8,002	5,696	414,163	775,723	281,767	731,033	1,360,803	1,108,520
Michigan	319,567	420,268	34,339	12,293	553,991	785,793	345,767	727,590	1,700,609	1,208,142
Minnesota	272,644	343,518	37,096	29,187	289,176	278,419	172,201	253,832	793,996	582,588
Mississippi	42,577	110,948	8,229	4,520	59,188	73,283	34,221	67,657	185,176	128,593
Missouri	227,847	351,144	30,954	8,492	273,102	430,011	179,880	402,665	825,103	594,233
Montana	53,580	88,386	13,184	10,281	47,113	33,645	26,924	29,652	153,808	115,262
Nebraska	102,899	130,873	23,066	10,159	78,497	80,003	45,016	73,001	290,863	278,291
Nevada	32,033	95,156	2,350	1,476	38,234	54,014	20,678	70,332	106,558	86,830
New Hampshire	31,429	75,191	2,418	745	51,121	94,027	32,010	89,042	169,446	123,471
New Jersey	293,649	517,303	9,568	−2,380	581,872	768,598	383,447	705,003	1,580,822	1,233,137
New Mexico	41,510	84,891	4,285	−1,952	48,846	56,508	29,832	51,924	142,022	112,427
New York	804,113	1,350,785	27,274	4,811	1,369,637	2,802,616	935,340	2,657,956	3,879,534	3,985,456
North Carolina	129,990	215,695	7,396	−1,776	196,903	334,409	127,143	316,679	676,202	399,374
North Dakota	45,046	66,002	15,915	9,511	27,111	19,144	14,650	16,939	106,341	87,411
Ohio	331,023	586,047	28,723	11,863	703,871	1,026,003	424,995	960,958	2,130,607	1,547,500
Oklahoma	84,383	194,042	19,329	4,448	83,025	128,516	51,724	120,998	325,113	298,909
Oregon	123,558	202,902	22,422	12,059	131,212	139,886	76,766	128,549	469,475	371,001
Pennsylvania	361,015	490,164	18,188	−389	794,634	1,189,197	506,374	1,107,257	2,258,853	1,519,180
Rhode Island	31,740	41,929	767	−33	60,197	102,689	39,141	96,731	211,129	148,147
South Carolina	56,571	157,990	2,795	2,755	92,224	129,669	53,138	120,264	304,714	230,554
South Dakota	63,002	88,092	19,939	−5,419	40,572	31,618	26,431	27,767	110,207	115,900
Tennessee	113,534	270,172	16,416	20,222	150,582	230,008	86,411	215,978	532,346	379,664
Texas	455,472	1,276,645	77,648	13,653	532,088	743,800	308,644	690,094	1,614,862	1,639,544
Utah	48,921	78,648	5,191	4,384	61,432	59,423	36,334	54,096	182,586	122,419
Vermont	25,209	57,762	2,478	272	32,448	73,435	22,886	70,277	99,345	80,831
Virginia	167,108	314,955	15,639	13,957	268,604	412,894	159,018	389,532	795,912	515,891
Washington	183,675	279,462	24,900	3,016	200,892	231,340	120,285	213,406	749,153	611,562
West Virginia	45,654	109,263	5,763	4,442	82,482	113,337	50,155	105,118	234,231	137,679
Wisconsin	238,481	403,096	32,934	17,023	280,276	392,136	181,068	365,745	1,053,037	786,553
Wyoming	22,426	101,993	4,458	2,207	20,813	29,563	11,056	27,577	63,494	55,739
APO/FPO[1]	4,391	5,687	(*)	(*)	16,127	7,641	8,683	6,129	52,349	15,245
Puerto Rico	1,274	3,048	(*)	(*)	1,583	4,685	1,464	4,500	2,444	3,935
U.S. Citizens Abroad[2]	26,983	66,052	673	−931	48,130	103,292	37,898	98,450	79,662	94,624
IRS Regions										
All regions	**8,741,626**	**16,671,286**	**884,415**	**377,824**	**12,777,898**	**20,014,717**	**8,139,866**	**18,733,950**	**37,919,641**	**32,173,760**
Central	939,395	1,514,589	98,958	49,324	1,699,801	2,450,020	1,031,768	2,283,613	5,347,076	3,840,128
Mid—Atlantic	1,045,668	1,788,028	53,350	6,668	2,012,979	3,034,494	1,281,838	2,828,817	5,626,340	3,996,903
Midwest	1,677,426	2,639,278	253,143	125,568	2,075,887	2,729,367	1,316,011	2,527,703	6,139,392	4,958,395
North Atlantic	1,285,938	2,211,530	48,112	−2,300	2,258,386	4,520,533	1,533,271	4,283,269	6,688,004	6,256,529
Southeast	954,331	2,844,097	73,240	43,144	1,272,689	2,523,163	810,059	2,397,287	3,985,919	3,804,711
Southwest	1,009,009	2,583,037	172,673	67,736	1,201,812	1,565,293	735,884	1,446,327	3,706,852	3,413,242
Western	1,797,210	3,015,940	164,259	88,576	2,190,502	3,076,224	1,382,989	2,857,852	6,291,602	5,790,047
Other areas[3]	32,648	74,787	681	−891	65,840	115,617	48,045	109,079	134,455	113,804
Standard Federal Regions										
All regions	**8,741,626**	**16,671,286**	**884,415**	**377,824**	**12,777,898**	**20,014,717**	**8,139,866**	**18,733,950**	**37,919,641**	**32,173,760**
Region I	481,825	860,745	20,838	−7,111	888,749	1,717,917	597,931	1,625,313	2,808,470	2,271,072
Region II	1,099,036	1,871,137	36,849	2,471	1,953,092	3,575,899	1,320,251	3,367,458	5,462,800	5,222,528
Region III	797,673	1,379,987	49,545	13,490	1,513,589	2,379,234	948,546	2,228,932	4,279,749	2,901,445
Region IV	1,043,897	3,015,117	86,509	58,078	1,389,124	2,738,835	887,168	2,600,691	4,370,058	4,102,747
Region V	1,788,922	2,935,076	193,944	101,370	2,944,396	4,102,793	1,812,934	3,814,802	8,917,372	6,788,338
Region VI	723,638	1,911,873	126,459	29,970	866,019	1,164,851	526,524	1,077,031	2,749,175	2,609,292
Region VII	701,600	988,678	130,092	64,408	719,312	851,125	462,598	783,840	2,145,580	1,711,273
Region VIII	378,951	788,028	73,622	42,169	357,401	389,969	217,601	357,198	1,099,217	904,827
Region IX	1,319,705	2,250,067	86,972	50,764	1,694,675	2,573,055	1,089,656	2,398,515	4,564,684	4,432,737
Region X	375,004	598,839	58,912	23,147	387,282	410,101	230,075	375,589	1,390,524	1,119,629
Region XI	31,374	71,739	674	−931	64,257	110,932	46,581	104,579	132,011	109,869

Footnotes at end of table.

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

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

States	Rent net income less net loss		Royalty net income less net loss		Estate or trust net income less net loss		Pensions and annuities (taxable portion)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
United States, total	**6,459,674**	**3,763,026**	**597,024**	**1,159,632**	**700,296**	**2,018,737**	**4,020,198**	**13,243,591**
Alabama	85,121	33,121	3,275	13,905	3,549	7,538	38,703	118,984
Alaska	12,336	—7,295	409	1,374	345	921	3,437	15,492
Arizona	54,922	45,721	4,298	497	10,602	38,525	49,643	185,857
Arkansas	58,579	43,459	9,531	19,514	3,843	17,087	24,190	96,460
California	837,046	—68,582	59,281	102,134	76,398	278,545	429,696	1,588,660
Colorado	96,563	86,823	13,499	16,204	12,454	43,268	43,368	167,410
Connecticut	105,501	17,661	4,087	17,391	9,999	39,844	92,587	205,392
Delaware	13,831	4,823	1,150	452	1,338	17,595	12,187	37,378
District of Columbia	11,751	—3,331	932	1,242	3,043	14,626	20,276	100,073
Florida	200,494	199,614	18,488	38,054	38,513	75,408	237,325	1,000,076
Georgia	100,626	100,031	3,320	2,156	6,949	39,293	59,313	249,835
Hawaii	27,524	12,765	1,475	2,200	2,969	20,863	20,484	80,091
Idaho	37,584	50,431	779	1,271	1,200	4,862	13,163	32,030
Illinois	391,767	211,759	26,955	20,565	42,678	109,475	224,199	722,707
Indiana	147,601	169,218	7,437	25,818	9,276	22,442	93,297	234,448
Iowa	145,714	204,056	5,306	—242	34,928	23,366	33,920	97,253
Kansas	102,604	148,263	26,820	25,853	13,242	13,508	34,665	81,583
Kentucky	93,399	52,359	4,554	8,844	5,483	14,789	42,247	111,232
Louisiana	103,818	42,485	46,239	96,687	14,339	31,548	31,567	119,413
Maine	30,984	3,038	548	700	2,324	6,081	20,370	61,757
Maryland	81,027	21,009	5,125	9,742	9,527	12,841	99,604	450,434
Massachusetts	195,023	—16,497	9,466	13,351	26,020	87,813	140,878	494,689
Michigan	192,355	94,395	16,721	8,007	25,168	60,758	155,482	509,140
Minnesota	113,005	148,787	4,290	7,038	12,898	16,609	66,067	211,104
Mississippi	40,323	21,374	7,354	18,022	3,260	10,091	14,611	47,223
Missouri	142,127	100,656	7,976	4,840	16,211	66,869	104,896	299,735
Montana	46,708	51,054	6,004	5,617	2,023	3,333	11,803	25,071
Nebraska	70,269	111,681	6,031	7,980	5,309	13,127	26,276	75,677
Nevada	24,431	34,486	1,166	896	1,850	3,924	15,329	62,767
New Hampshire	29,321	3,525	280	532	2,842	5,566	20,402	75,642
New Jersey	184,651	62,707	6,820	960	13,099	62,359	144,335	535,886
New Mexico	34,522	22,797	5,702	21,677	2,116	6,298	21,163	68,623
New York	529,988	97,681	17,529	23,772	70,330	245,232	422,832	1,248,140
North Carolina	124,205	124,207	1,282	1,634	15,278	42,812	44,544	100,042
North Dakota	29,955	28,911	3,859	2,911	1,994	2,933	6,157	13,335
Ohio	323,411	249,005	26,512	33,673	29,896	99,601	188,428	542,014
Oklahoma	88,297	101,361	48,683	138,370	2,980	19,985	21,742	76,671
Oregon	87,306	50,791	2,440	4,764	15,322	35,650	69,427	143,037
Pennsylvania	264,205	113,050	17,157	14,674	33,792	80,356	286,948	859,315
Rhode Island	36,478	8,100	503	706	2,027	12,871	16,946	57,636
South Carolina	86,555	42,433	1,459	1,649	3,402	5,560	41,358	159,448
South Dakota	29,988	44,708	836	1,190	1,788	2,863	10,992	35,164
Tennessee	94,226	77,227	4,373	5,617	11,723	21,338	48,437	167,454
Texas	399,647	498,245	127,443	399,150	43,238	171,799	134,382	484,960
Utah	35,164	29,995	3,359	9,448	1,955	4,496	18,043	46,914
Vermont	14,799	5,259	293	486	1,830	5,143	13,071	33,330
Virginia	118,510	66,478	2,260	4,812	18,542	30,965	106,588	443,566
Washington	135,992	105,581	3,493	3,721	12,137	31,869	83,691	273,665
West Virginia	46,960	29,454	8,572	1,562	1,391	5,795	36,641	107,844
Wisconsin	166,933	81,134	5,329	3,085	13,750	15,772	104,290	216,454
Wyoming	16,414	12,157	4,393	12,804	915	2,527	4,070	10,408
APO/FPO[1]	5,572	—6,561	(*)	(*)	(*)	(*)	889	3,029
Puerto Rico	765	347	(*)	(*)	(*)	(*)	2,123	9,670
U.S. Citizens Abroad[2]	12,777	1,068	1,847	2,257	3,438	11,984	13,116	49,374
IRS Regions								
All regions	**6,459,674**	**3,763,026**	**597,024**	**1,159,632**	**700,296**	**2,018,737**	**4,020,198**	**13,243,591**
Central	803,726	594,430	63,796	77,904	71,214	203,385	516,095	1,504,677
Mid—Atlantic	673,975	264,735	33,444	31,882	79,341	218,742	669,938	2,426,652
Midwest	1,089,758	931,692	60,582	47,367	129,556	251,014	576,797	1,671,429
North Atlantic	942,094	118,767	32,706	56,939	115,372	402,550	727,086	2,176,587
Southeast	731,550	598,007	39,551	81,038	82,674	202,040	484,291	1,843,062
Southwest	900,444	955,590	282,310	730,259	93,127	306,020	315,147	1,105,528
Western	1,299,013	304,947	82,704	131,922	124,801	422,988	714,716	2,453,584
Other areas[3]	19,114	—5,146	1,931	2,320	4,211	11,994	16,128	62,073
Standard Federal Regions								
All regions	**6,459,674**	**3,763,026**	**597,024**	**1,159,632**	**700,296**	**2,018,737**	**4,020,198**	**13,243,591**
Region I	412,106	21,086	15,177	33,167	45,042	157,318	304,254	928,446
Region II	715,404	160,735	24,350	24,732	83,433	307,531	569,290	1,793,696
Region III	536,284	231,482	35,196	32,484	67,633	162,177	562,244	1,998,610
Region IV	824,949	650,366	44,105	89,882	88,157	216,830	526,538	1,954,294
Region V	1,335,072	954,298	87,244	98,186	133,666	324,657	831,763	2,435,867
Region VI	684,863	708,347	237,598	675,398	66,516	246,716	233,044	846,126
Region VII	460,714	564,656	46,133	38,431	69,690	116,870	199,757	554,248
Region VIII	254,792	253,648	31,950	48,174	21,129	59,420	94,433	298,302
Region IX	943,923	24,390	66,220	105,727	91,819	341,857	515,152	1,917,375
Region X	273,218	199,508	7,121	11,130	29,004	73,302	169,718	464,224
Region XI	18,349	—5,493	1,930	2,321	4,207	12,055	14,005	52,403

Footnotes at end of table.

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

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

States	Itemized deductions		Standard deduction		Exemptions	
	Number of returns	Amount	Number of returns	Amount	Number	Amount
	(29)	(30)	(31)	(32)	(33)	(34)
United States, total	28,047,409	107,035,268	52,201,575	73,614,338	209,752,829	157,282,527
Alabama	410,738	1,304,254	747,776	1,020,668	3,006,931	2,253,294
Alaska	41,489	185,804	73,151	108,052	319,230	239,294
Arizona	348,927	1,293,584	467,576	641,020	2,237,872	1,687,007
Arkansas	162,540	519,658	508,175	702,736	1,813,159	1,359,700
California	3,771,290	16,403,896	4,532,614	6,248,419	21,467,858	16,095,569
Colorado	396,732	1,507,921	599,723	817,005	2,528,937	1,896,281
Connecticut	457,083	1,871,046	811,471	1,175,102	3,281,962	2,459,912
Delaware	70,496	295,459	164,576	234,956	641,301	480,888
District of Columbia	89,493	411,583	206,719	284,424	636,167	476,953
Florida	1,000,812	3,648,196	2,089,637	2,953,480	8,066,085	6,047,048
Georgia	544,052	2,233,688	1,188,772	1,644,720	4,631,854	3,471,845
Hawaii	124,190	573,711	220,383	308,622	856,854	642,501
Idaho	85,307	278,090	195,158	274,247	831,182	623,317
Illinois	1,521,595	5,658,500	2,962,745	4,294,554	11,724,466	8,791,588
Indiana	569,223	1,914,525	1,396,049	2,039,743	5,388,104	4,039,970
Iowa	359,741	1,093,321	722,842	1,029,898	2,930,712	2,197,582
Kansas	263,000	868,261	561,545	809,427	2,144,081	1,607,701
Kentucky	331,597	1,037,492	778,039	1,070,761	2,995,527	2,246,592
Louisiana	374,702	1,312,543	810,965	1,139,323	3,309,995	2,481,430
Maine	96,688	309,572	294,426	410,266	999,464	749,338
Maryland	701,179	2,817,589	927,959	1,283,762	4,101,088	3,075,460
Massachusetts	870,911	3,405,981	1,480,861	2,072,021	5,677,406	4,256,731
Michigan	1,414,728	5,194,229	1,995,391	2,860,367	8,986,881	6,735,367
Minnesota	612,713	2,328,596	868,000	1,199,382	4,035,208	3,025,908
Mississippi	208,686	700,144	464,828	629,950	1,858,570	1,393,669
Missouri	587,385	1,925,834	1,154,099	1,631,052	4,632,202	3,473,812
Montana	70,108	233,245	210,879	301,778	705,361	528,709
Nebraska	162,110	538,045	415,468	604,101	1,555,527	1,166,644
Nevada	102,797	378,164	149,259	215,078	650,447	487,654
New Hampshire	84,738	290,407	238,893	343,341	814,585	610,839
New Jersey	1,122,217	4,457,339	1,864,252	2,678,388	7,659,288	5,743,602
New Mexico	122,562	414,855	270,783	369,054	1,129,149	846,632
New York	2,999,629	13,613,157	3,972,248	5,535,037	17,831,490	13,369,074
North Carolina	623,289	2,152,803	1,346,490	1,818,280	5,187,427	3,888,874
North Dakota	59,811	183,819	164,349	236,520	634,328	475,283
Ohio	1,225,181	4,178,548	2,944,358	4,259,438	10,698,223	8,019,162
Oklahoma	290,582	983,408	627,095	875,988	2,578,444	1,933,122
Oregon	311,084	1,105,711	590,197	835,616	2,403,357	1,801,864
Pennsylvania	1,479,857	5,113,734	3,047,568	4,349,941	11,480,091	8,609,027
Rhode Island	116,844	395,300	262,072	368,069	915,022	686,209
South Carolina	351,376	1,127,076	647,592	878,148	2,604,730	1,952,439
South Dakota	53,004	149,548	188,296	271,773	657,814	493,282
Tennessee	381,354	1,308,255	1,118,447	1,548,674	3,930,943	2,947,867
Texas	1,078,187	4,100,428	3,220,374	4,619,537	11,881,943	8,909,542
Utah	178,840	617,654	240,755	329,686	1,183,347	886,774
Vermont	59,037	200,818	114,797	156,403	468,482	351,091
Virginia	557,801	2,238,530	1,286,309	1,797,343	4,610,789	3,457,422
Washington	416,727	1,443,798	943,456	1,361,758	3,453,011	2,589,262
West Virginia	105,086	321,835	477,364	701,127	1,527,690	1,145,668
Wisconsin	586,617	2,083,858	1,151,080	1,622,100	4,535,119	3,399,102
Wyoming	30,919	105,295	111,358	163,687	378,486	274,797
APO/FPO[1]	11,837	28,635	263,571	350,439	661,075	495,445
Puerto Rico	10,563	30,148	16,820	20,514	107,241	80,241
U.S. citizens abroad[2]	39,954	147,382	93,964	118,562	406,325	304,142
IRS Regions						
All regions	**28,047,409**	**107,035,268**	**52,201,575**	**73,614,338**	**209,752,829**	**157,282,527**
Central	3,645,815	12,646,628	7,591,201	10,931,436	29,596,425	22,186,760
Mid—Atlantic	4,021,043	15,334,234	7,497,383	10,628,816	29,128,724	21,843,352
Midwest	3,942,976	13,961,521	7,626,879	10,889,380	30,705,376	23,023,201
North Atlantic	4,684,930	20,086,281	7,174,768	10,060,239	29,988,411	22,483,194
Southeast	3,520,307	12,474,416	7,603,542	10,493,920	29,286,540	21,955,035
Southwest	2,719,224	9,812,369	6,710,018	9,496,757	25,764,194	19,309,205
Western	5,450,759	22,513,657	7,623,428	10,624,276	34,108,519	25,581,951
Other areas[3]	62,354	206,165	374,355	489,516	1,174,641	879,828
Standard Federal Regions						
All regions	**28,047,409**	**107,035,268**	**52,201,575**	**73,614,338**	**209,752,828**	**157,282,527**
Region I	1,685,301	6,473,125	3,202,520	4,525,203	12,156,921	9,114,119
Region II	4,132,409	18,100,644	5,853,320	8,233,939	25,598,019	19,192,918
Region III	3,003,912	11,198,730	6,110,495	8,651,554	22,997,126	17,245,418
Region IV	3,851,904	13,511,908	8,381,581	11,564,682	32,282,067	24,201,627
Region V	5,930,057	21,358,256	11,317,623	16,275,584	45,368,001	34,011,097
Region VI	2,028,573	7,330,892	5,437,392	7,706,637	20,712,690	15,530,426
Region VII	1,372,236	4,425,461	2,853,954	4,074,478	11,262,522	8,445,739
Region VIII	789,414	2,797,482	1,515,360	2,120,449	6,088,273	4,555,126
Region IX	4,347,204	18,649,355	5,369,832	7,413,139	25,213,031	18,912,731
Region X	854,607	3,013,403	1,801,962	2,579,673	7,006,780	5,253,737
Region XI	51,791	176,017	357,535	469,002	1,067,400	799,587

Footnotes at end of table.

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

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

States	Taxable income		Income tax after credits		Total income tax		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
United States, total	**64,873,050**	**511,929,462**	**64,261,408**	**107,901,436**	**64,267,182**	**108,083,776**	**65,558,500**	**111,175,026**
Alabama	952,820	6,161,989	950,958	1,253,468	950,981	1,255,025	976,644	1,293,434
Alaska	98,168	978,719	97,799	208,054	97,800	208,239	100,041	212,686
Arizona	638,969	4,679,642	635,627	983,412	635,652	985,248	646,134	1,009,860
Arkansas	521,782	3,288,322	512,316	665,962	512,327	666,541	533,673	701,833
California	6,579,236	52,207,836	6,541,946	11,024,056	6,542,759	11,048,454	6,660,063	11,354,925
Colorado	811,544	6,250,986	804,784	1,295,826	804,960	1,298,752	817,411	1,339,515
Connecticut	1,043,540	9,818,871	1,039,722	2,188,683	1,039,820	2,192,877	1,050,963	2,230,516
Delaware	194,880	1,734,801	194,663	388,803	194,668	389,533	195,958	395,599
District of Columbia	239,014	1,963,470	236,720	453,891	236,734	454,822	239,185	459,620
Florida	2,463,204	19,370,211	2,453,627	4,341,142	2,453,886	4,357,629	2,495,349	4,473,089
Georgia	1,376,346	9,892,818	1,374,022	2,069,964	1,374,184	2,074,158	1,398,463	2,130,937
Hawaii	281,985	2,303,307	281,914	493,199	281,932	494,075	283,817	504,040
Idaho	223,660	1,513,512	219,894	291,603	219,901	292,078	230,903	311,696
Illinois	3,719,613	33,432,769	3,702,545	7,251,469	3,702,673	7,264,719	3,749,081	7,426,696
Indiana	1,600,277	13,118,438	1,590,468	2,705,418	1,590,527	2,707,544	1,621,263	2,783,411
Iowa	857,529	6,616,403	832,929	1,300,451	832,934	1,301,039	877,164	1,409,242
Kansas	657,752	5,404,087	648,096	1,113,069	648,115	1,114,706	669,392	1,185,423
Kentucky	845,701	5,864,081	831,403	1,198,475	831,410	1,199,290	884,345	1,250,355
Louisiana	911,114	6,524,819	905,656	1,357,327	905,781	1,359,746	929,598	1,402,499
Maine	301,200	1,977,354	299,671	391,602	299,673	391,798	307,203	408,261
Maryland	1,326,412	12,049,453	1,319,590	2,595,603	1,319,747	2,600,110	1,330,239	2,642,976
Massachusetts	1,928,716	15,212,740	1,914,097	3,208,007	1,914,162	3,211,080	1,931,590	3,278,852
Michigan	2,829,855	25,194,009	2,824,511	5,349,730	2,825,210	5,353,009	2,871,275	5,459,429
Minnesota	1,173,743	8,635,576	1,149,373	1,712,013	1,149,487	1,714,631	1,191,100	1,797,555
Mississippi	507,734	3,077,657	503,678	621,415	503,700	622,111	519,137	650,688
Missouri	1,357,727	10,516,281	1,348,130	2,193,009	1,348,167	2,194,208	1,383,904	2,286,666
Montana	210,710	1,575,198	206,338	299,686	206,341	299,837	214,249	325,632
Nebraska	455,452	3,629,511	445,962	725,829	445,999	726,390	469,709	781,288
Nevada	201,506	1,677,318	200,364	370,862	200,386	372,365	204,955	380,863
New Hampshire	250,385	1,870,857	248,741	385,190	248,746	385,532	252,572	395,281
New Jersey	2,459,532	22,075,169	2,448,519	4,853,788	2,448,551	4,860,084	2,474,831	4,939,858
New Mexico	290,804	1,957,720	288,784	390,184	288,832	391,443	296,778	405,577
New York	5,832,433	48,742,313	5,812,919	10,599,379	5,813,575	10,624,843	5,889,544	10,826,776
North Carolina	1,574,553	10,510,799	1,569,249	2,094,124	1,569,346	2,095,433	1,605,455	2,172,338
North Dakota	177,788	1,327,132	169,730	240,859	169,736	241,177	185,539	272,933
Ohio	3,440,873	27,921,303	3,426,582	5,825,553	3,426,714	5,829,836	3,472,425	5,960,241
Oklahoma	702,436	5,045,675	698,570	1,031,448	698,804	1,033,963	725,529	1,082,006
Oregon	726,521	5,358,717	722,709	1,102,774	722,795	1,104,506	740,969	1,143,419
Pennsylvania	3,711,878	28,567,782	3,705,532	5,953,822	3,705,591	5,958,514	3,759,668	6,106,626
Rhode Island	302,919	2,262,679	302,562	476,253	302,572	476,691	306,507	487,117
South Carolina	787,491	5,078,303	786,628	1,004,678	786,681	1,005,997	806,281	1,036,582
South Dakota	185,522	1,270,880	175,999	233,942	176,002	234,049	193,997	263,475
Tennessee	1,176,247	8,204,003	1,170,229	1,723,554	1,170,331	1,725,276	1,206,877	1,794,273
Texas	3,338,912	26,090,368	3,311,638	5,621,186	3,312,164	5,643,032	3,402,108	5,836,746
Utah	328,385	2,192,438	325,001	432,214	325,006	432,501	331,993	447,377
Vermont	134,538	905,781	131,889	178,380	131,892	178,539	137,102	185,456
Virginia	1,497,963	12,158,655	1,491,382	2,551,612	1,491,494	2,553,779	1,514,512	2,609,524
Washington	1,119,283	9,077,212	1,110,927	1,881,880	1,110,933	1,883,845	1,131,137	1,934,452
West Virginia	475,328	3,321,202	475,068	677,494	475,079	677,936	483,751	696,177
Wisconsin	1,375,251	10,438,251	1,359,704	2,077,846	1,359,744	2,078,827	1,388,852	2,160,510
Wyoming	111,151	872,241	109,962	178,400	110,370	182,124	114,247	191,183
APO/FPO[1]	256,078	1,010,496	256,035	178,828	256,035	178,828	256,035	178,930
Puerto Rico	17,874	97,672	13,698	10,022	13,699	10,049	13,782	10,121
U.S. citizens abroad[2]	88,717	901,636	82,546	146,003	82,554	147,054	85,201	150,459
IRS Regions								
All regions	**64,873,050**	**511,929,462**	**64,261,408**	**107,901,436**	**64,267,182**	**108,083,776**	**65,558,500**	**111,175,026**
Central	9,192,034	75,419,033	9,148,032	15,756,669	9,148,940	15,767,615	9,333,059	16,149,612
Mid—Atlantic	9,429,679	78,549,331	9,396,406	16,797,518	9,396,785	16,816,842	9,514,393	17,154,203
Midwest	9,302,625	75,866,803	9,184,372	15,735,418	9,184,742	15,755,012	9,439,346	16,398,365
North Atlantic	9,793,731	80,790,596	9,749,601	17,427,494	9,750,440	17,461,360	9,875,481	17,812,259
Southeast	8,838,395	62,295,779	8,808,391	13,108,344	8,809,109	13,135,628	9,008,206	13,551,341
Southwest	7,345,495	55,434,218	7,279,806	11,653,402	7,281,353	11,690,292	7,488,736	12,144,782
Western	10,408,423	81,563,899	10,342,519	17,087,740	10,343,505	17,121,094	10,544,261	17,624,950
Other areas[3]	362,669	2,009,805	352,279	334,854	352,288	335,932	355,018	339,511
Standard Federal Regions								
All regions	**64,873,050**	**511,929,462**	**64,261,408**	**107,901,436**	**64,267,182**	**108,083,776**	**65,558,500**	**111,175,026**
Region I	3,961,298	32,048,283	3,936,682	6,828,115	3,936,865	6,836,518	3,985,937	6,985,483
Region II	8,309,839	70,915,154	8,275,136	15,463,189	8,275,825	15,494,976	8,378,157	15,776,756
Region III	7,445,475	59,795,365	7,422,955	12,621,224	7,423,313	12,634,694	7,523,313	12,910,522
Region IV	9,684,096	68,159,861	9,639,794	14,306,820	9,640,519	14,334,918	9,892,551	14,801,696
Region V	14,139,612	118,740,346	14,053,183	24,922,029	14,054,355	24,848,549	14,293,996	25,587,842
Region VI	5,765,048	42,906,905	5,716,964	9,066,107	5,717,908	9,094,724	5,887,686	9,428,661
Region VII	3,328,460	26,166,282	3,275,117	5,332,358	3,275,215	5,336,336	3,400,169	5,662,619
Region VIII	1,825,100	13,488,875	1,791,814	2,680,927	1,792,415	2,688,414	1,857,436	2,840,115
Region IX	7,701,696	60,868,103	7,659,851	12,871,529	7,660,729	12,800,128	7,794,969	13,249,688
Region X	2,167,632	16,928,160	2,151,329	3,484,311	2,151,129	3,488,635	2,203,050	3,602,253
Region XI	344,795	1,912,132	338,581	324,832	338,589	325,883	341,236	329,389

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

[1]Returns filed from Army Post Office and Fleet Post Office addresses.

[2]Returns filed from Panama Canal Zone, Virgin Island and abroad.

[3]Puerto Rico, APO/FPO, and "other."

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

Table 5.2—Returns With Itemized Deductions: Types of Itemized Deductions by States

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

States	Number of returns	Adjusted gross income less deficit	Itemized deductions													
			Total	Medical and dental expense deduction												
				Total		One-half insurance premiums not subject to reduction by 3 percent of adjusted income		Total expenditures for medicine and drugs		Medicine and drugs in excess of 1 percent of adjusted gross income		Balance of insurance premiums		Doctors' and dentists' fees	
				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)	(15)
United States, total	**28,047,409**	**488,287,027**	**107,035,268**	**21,439,287**	**10,721,847**	**18,864,661**	**2,078,887**	**12,206,772**	**2,301,750**	**7,063,371**	**1,038,137**	**15,025,778**	**2,883,006**	**15,695,100**	**7,417,120**
State															
Alabama	410,738	6,205,938	1,304,254	342,614	147,951	313,237	36,545	202,974	43,947	143,816	23,155	254,301	46,878	260,327	93,536
Alaska	41,489	884,081	185,804	27,320	13,013	23,399	2,644	12,563	2,055	4,278	654	18,232	3,242	19,208	10,838
Arizona	348,926	5,413,417	1,293,584	279,301	163,376	231,584	24,921	228,938	34,016	106,843	12,662	220,321	39,868	253,799	115,637
Arkansas	162,540	2,570,385	519,658	137,855	64,622	128,353	15,281	83,451	19,267	58,276	10,434	108,479	20,676	101,788	41,321
California	3,771,290	63,241,481	16,403,896	3,031,235	1,574,337	2,614,589	283,074	1,779,461	338,503	1,093,045	152,538	2,251,151	428,522	2,297,725	1,172,909
Colorado	396,732	6,755,203	1,507,921	328,444	129,242	303,236	34,250	198,311	30,413	77,476	11,586	267,213	56,164	263,454	101,069
Connecticut	457,083	8,966,435	1,871,046	342,566	175,829	295,084	30,892	158,841	30,048	92,530	13,276	201,216	40,886	227,850	132,025
Delaware	70,496	1,487,175	295,459	50,277	17,126	44,135	4,027	23,784	4,105	10,849	1,533	32,172	4,993	32,871	14,763
District of Columbia	89,493	1,781,456	411,583	77,433	39,418	74,494	9,593	40,817	7,698	23,947	3,458	53,670	11,903	47,109	22,986
Florida	1,000,812	16,781,747	3,648,196	841,413	548,287	762,400	89,703	535,228	104,751	348,583	51,963	666,196	135,041	680,865	337,888
Georgia	544,052	9,440,780	2,233,688	442,902	246,854	403,056	45,822	273,502	56,245	166,808	27,454	331,949	61,788	334,794	158,788
Hawaii	124,190	2,390,280	573,711	87,320	33,559	77,313	8,413	34,153	4,614	14,116	1,634	54,408	8,535	55,789	27,560
Idaho	85,307	1,299,847	278,090	71,979	28,548	66,223	7,059	44,202	6,972	21,539	3,255	56,368	8,994	55,489	17,373
Illinois	1,521,595	28,921,004	5,658,500	1,108,970	543,872	1,003,120	110,276	565,090	108,594	285,495	46,993	757,567	162,883	753,314	369,443
Indiana	569,223	10,066,891	1,914,525	389,253	176,409	350,588	35,558	183,202	30,868	87,501	13,528	270,250	45,160	256,719	100,911
Iowa	359,741	5,834,700	1,093,321	282,677	123,998	256,800	28,768	148,277	22,759	79,840	9,459	218,586	47,183	222,623	78,637
Kansas	263,000	4,514,070	868,261	221,179	110,043	206,106	24,505	190,691	29,610	82,586	10,729	197,697	40,142	200,269	68,821
Kentucky	331,597	5,215,546	1,037,492	239,001	86,117	207,011	20,522	114,569	20,523	66,134	10,028	149,080	21,152	149,826	58,243
Louisiana	374,702	5,891,220	1,312,543	322,613	171,591	290,431	35,649	214,263	45,417	136,617	22,016	246,821	52,351	253,928	101,993
Maine	96,688	1,504,426	309,572	78,194	31,330	73,836	8,595	37,587	5,304	18,536	1,809	56,198	11,902	50,106	16,226
Maryland	701,179	13,259,287	2,817,589	550,565	217,672	504,256	60,281	261,765	46,836	135,604	18,837	370,782	73,898	373,039	172,748
Massachusetts	870,911	15,344,304	3,405,981	694,607	310,191	650,529	76,608	361,761	61,028	201,546	22,963	528,271	114,738	497,498	196,835
Michigan	1,414,728	25,728,366	5,194,229	778,576	322,018	611,110	59,738	356,829	62,375	180,561	29,099	450,893	87,574	546,865	259,926
Minnesota	612,713	9,908,320	2,328,596	517,078	231,626	456,786	47,826	436,744	62,193	174,894	23,464	429,940	72,461	462,014	178,980
Mississippi	208,686	3,133,697	700,144	178,581	91,582	166,794	21,100	114,814	23,018	78,595	11,087	135,507	31,618	130,624	50,224
Missouri	587,385	9,655,242	1,925,834	461,145	187,302	408,415	46,349	273,304	44,986	125,074	20,493	328,745	71,098	330,996	122,567
Montana	70,108	1,173,240	233,245	54,662	25,261	49,624	6,010	28,911	4,334	12,890	1,679	42,151	9,905	41,521	16,764
Nebraska	162,110	2,687,766	538,045	134,750	64,482	119,913	13,588	81,893	12,351	42,557	5,611	102,917	18,803	101,677	37,851
Nevada	102,799	1,634,855	378,164	84,199	54,356	71,083	8,374	51,853	11,138	32,433	6,398	61,209	10,651	64,729	30,740
New Hampshire	84,738	1,436,448	290,407	64,030	26,932	58,630	6,523	32,336	4,688	14,039	1,789	43,074	7,959	40,469	16,919
New Jersey	1,122,217	21,171,071	4,457,339	823,843	513,701	663,137	72,936	460,435	109,867	315,762	51,850	478,898	104,617	590,429	373,675
New Mexico	122,562	1,922,085	414,855	102,654	49,493	93,266	10,650	63,037	12,244	33,393	5,817	79,814	13,816	79,099	36,106
New York	2,999,629	54,557,544	13,613,157	2,373,534	1,425,860	1,958,262	209,489	1,341,771	293,250	998,648	130,300	1,451,530	245,388	1,699,103	1,102,024
North Carolina	623,289	9,771,628	2,152,803	506,423	210,439	474,767	51,590	319,299	61,400	175,887	29,383	359,227	65,234	351,015	128,723
North Dakota	59,811	940,134	183,819	51,046	25,918	47,750	6,259	45,559	5,860	17,322	1,943	47,397	13,306	47,422	14,350
Ohio	1,225,181	21,552,663	4,178,548	801,425	348,656	706,109	70,153	388,770	73,325	196,734	35,005	517,859	92,831	544,662	239,371
Oklahoma	290,582	4,626,737	983,408	238,462	136,545	208,051	24,776	172,723	35,711	103,914	17,367	187,992	35,159	197,918	79,120
Oregon	311,084	5,075,054	1,105,711	224,398	103,330	200,860	21,149	124,416	16,528	50,846	6,398	160,839	26,085	161,155	68,282
Pennsylvania	1,479,857	25,013,151	5,113,734	1,023,346	537,170	887,566	95,429	499,622	104,040	322,115	51,868	632,776	111,962	698,833	312,750
Rhode Island	116,844	1,955,047	395,300	83,492	33,638	74,512	7,889	32,415	6,530	20,945	3,245	47,465	9,947	49,469	22,336
South Carolina	351,376	5,187,273	1,127,076	297,549	136,472	280,310	32,189	170,936	29,828	91,733	13,232	220,427	40,619	207,680	73,609
South Dakota	53,004	773,049	149,548	45,023	20,654	41,294	4,512	28,106	4,183	13,222	1,850	32,787	6,313	33,573	10,626
Tennessee	381,354	6,285,092	1,308,255	315,896	176,970	289,973	33,151	191,782	40,933	122,361	21,647	228,118	56,544	225,833	93,912
Texas	1,078,187	19,468,899	4,100,428	896,462	466,575	809,786	96,607	551,149	109,706	321,160	50,733	646,815	127,077	680,356	318,575
Utah	178,840	2,645,260	617,654	135,610	44,206	120,641	12,899	69,381	8,883	25,922	3,027	93,132	14,351	96,198	35,301
Vermont	59,037	907,028	200,818	45,533	19,210	42,698	4,681	22,397	3,456	10,693	1,493	31,213	5,851	29,906	10,321
Virginia	557,801	10,807,673	2,238,530	421,418	174,402	394,300	46,216	228,420	41,477	108,930	15,528	312,033	59,639	294,029	129,706
Washington	416,727	7,154,992	1,443,798	317,383	114,892	289,699	30,655	151,374	23,354	67,599	8,597	231,904	39,818	233,000	97,526
West Virginia	105,086	1,838,584	321,835	72,824	34,341	68,662	7,564	41,777	6,858	24,178	2,979	50,607	10,181	51,687	17,501
Wisconsin	586,617	9,857,840	2,083,858	381,129	163,597	334,729	32,510	202,921	29,790	107,270	11,644	266,612	50,116	276,379	111,211
Wyoming	30,919	538,069	105,295	25,329	13,102	23,453	2,683	13,834	2,526	7,375	1,063	20,185	3,772	19,269	7,246
APO/FPO[1]	11,837	143,858	28,635	3,320	2,324	3,098	389	1,217	196	(*)	(*)	2,101	342	1,952	1,721
Puerto Rico	10,563	131,323	30,148	8,835	2,735	8,275	1,003	4,379	1,190	4,011	687	5,258	731	4,938	1,480
U.S. citizens abroad[2]	39,954	835,365	147,382	23,615	10,771	21,328	1,999	10,938	1,958	5,792	887	15,426	2,343	13,910	7,121

Footnotes at end of table.

Table 5.2—Returns With Itemized Deductions: Types of Itemized Deductions by States—Continued

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

States	Itemized deductions—continued															
	Medical and dental expense deduction—continued				Taxes paid											
	Hospital fees		Medical and dental expense in excess of 3 percent of adjusted gross income		Total		Real estate taxes		State and local gasoline taxes		General sales taxes		State and local income taxes		Personal property taxes	
	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
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
United States, total	8,938,677	1,638,275	13,477,204	8,642,078	27,877,202	39,374,450	23,111,068	13,838,345	26,522,084	2,804,847	27,128,634	7,065,776	22,729,176	14,139,650	11,778,543	933,023
State																
Alabama	126,784	22,034	217,669	111,406	410,325	372,674	334,229	41,482	401,796	51,813	407,162	134,043	384,682	129,384	341,173	11,688
Alaska	9,059	3,328	16,319	10,370	41,421	63,714	31,990	18,227	37,614	3,511	22,073	6,218	39,017	32,460	21,406	1,569
Arizona	113,458	23,001	201,308	138,457	347,295	372,644	300,287	120,006	336,817	33,739	343,650	92,423	314,933	103,783	283,919	19,263
Arkansas	47,992	9,308	92,776	49,341	162,107	151,169	136,762	32,893	156,647	15,595	159,491	31,367	143,316	64,175	115,116	6,357
California	972,044	271,788	2,075,167	1,291,263	3,748,477	5,799,011	3,008,529	2,104,413	3,591,854	398,994	3,713,144	1,070,393	3,214,620	1,762,155	3,201,240	222,872
Colorado	100,988	17,233	198,690	94,993	396,570	538,237	315,765	164,267	387,875	37,259	394,675	120,959	375,279	186,568	327,364	22,528
Connecticut	95,502	28,004	194,356	144,937	456,119	682,897	424,213	358,288	439,127	57,797	454,171	144,705	87,189	81,436	344,789	29,993
Delaware	10,507	2,669	26,331	13,100	70,445	117,962	62,517	26,173	67,112	7,973	19,939	1,838	68,541	80,238	3,588	497
District of Columbia	15,042	3,505	38,827	29,825	88,335	151,069	50,018	29,908	75,129	7,823	87,690	21,742	82,426	88,802	10,276	953
Florida	325,868	70,137	617,643	458,585	991,342	716,669	805,365	317,893	955,167	100,575	980,937	200,991	101,219	53,483	164,251	24,745
Georgia	170,243	48,283	293,502	201,032	543,712	602,881	445,058	147,683	518,101	58,949	542,551	126,777	496,056	238,912	440,097	25,180
Hawaii	26,183	5,494	43,610	25,146	123,836	215,167	93,875	40,840	114,227	9,637	122,410	45,077	115,184	116,105	9,000	1,307
Idaho	29,551	7,094	44,479	21,489	84,867	90,849	70,381	23,795	81,549	7,869	84,333	16,225	75,166	41,331	21,004	1,349
Illinois	394,658	81,321	657,329	433,596	1,513,875	2,121,601	1,256,252	866,670	1,441,656	140,351	1,504,733	505,940	1,442,851	592,058	68,508	7,851
Indiana	108,355	57,662	211,398	140,851	564,471	640,443	503,988	234,768	539,756	61,139	557,250	115,147	544,219	182,066	452,075	39,049
Iowa	96,311	20,821	172,108	95,230	358,107	433,329	283,054	132,800	344,486	28,302	357,727	75,469	339,035	183,392	279,897	11,279
Kansas	91,701	15,630	154,877	85,538	262,811	295,524	223,374	99,674	253,159	23,123	261,841	56,484	242,342	87,797	231,063	24,921
Kentucky	77,017	13,929	130,111	65,595	331,150	378,229	260,696	67,561	320,200	36,147	330,360	83,711	313,749	160,173	157,732	8,853
Louisiana	133,531	31,333	229,601	135,942	367,363	260,927	240,581	28,690	357,059	41,468	362,026	110,375	306,729	75,178	63,349	2,847
Maine	29,392	4,410	43,087	22,736	95,194	113,795	88,342	50,995	90,247	10,705	93,967	23,316	88,312	22,753	78,363	5,397
Maryland	125,143	26,267	293,446	157,392	700,752	1,288,292	573,579	364,481	672,643	82,375	683,950	155,926	677,638	664,575	46,352	7,625
Massachusetts	244,333	36,739	402,670	233,583	866,030	1,698,299	787,319	829,312	826,060	83,056	855,103	78,881	813,565	622,611	738,929	74,438
Michigan	205,614	36,817	473,269	262,280	1,410,578	2,266,999	1,267,667	798,041	1,380,365	169,498	1,394,773	411,480	1,354,814	847,331	74,744	14,706
Minnesota	211,982	33,451	341,841	183,800	611,104	1,046,936	520,744	275,465	589,297	55,646	603,952	102,057	590,102	586,955	414,975	20,860
Mississippi	74,898	13,934	125,340	70,482	205,736	190,245	159,893	29,327	201,869	26,930	205,596	66,472	172,076	50,797	185,581	15,737
Missouri	131,271	27,608	274,489	140,953	583,354	646,006	490,979	211,839	559,202	52,821	578,614	131,139	550,749	205,585	491,088	33,171
Montana	21,679	3,885	33,251	19,249	69,838	87,752	58,600	29,309	61,682	4,863	7,827	1,164	66,823	46,484	51,475	5,059
Nebraska	47,848	10,942	88,610	50,895	158,050	190,954	137,043	71,643	154,855	15,013	152,408	31,786	143,563	60,237	129,356	11,384
Nevada	31,475	11,767	60,737	45,983	101,327	76,371	82,776	35,095	98,483	8,800	100,260	21,753	9,056	3,296	84,689	6,010
New Hampshire	22,949	3,828	34,341	20,408	83,140	106,801	80,239	73,002	77,958	9,374	24,533	1,983	36,373	17,948	61,973	3,218
New Jersey	214,420	89,510	538,431	440,765	1,117,127	1,723,004	980,833	1,087,617	1,064,266	115,944	1,090,939	237,880	667,117	259,401	46,959	7,831
New Mexico	38,827	8,603	67,550	38,843	122,417	122,573	99,063	28,501	119,946	12,554	121,619	37,078	113,393	42,596	15,434	1,273
New York	639,759	195,745	1,580,428	1,216,371	2,980,342	6,662,037	2,162,565	2,109,624	2,617,962	273,259	2,953,057	1,058,456	2,868,400	3,154,954	117,387	19,319
North Carolina	185,274	29,269	279,842	158,849	615,844	707,479	431,804	128,539	594,516	74,666	612,102	124,651	578,694	340,410	160,953	20,020
North Dakota	23,102	2,680	38,171	19,660	59,295	57,944	45,399	20,627	56,294	4,416	58,856	12,904	55,618	19,099	3,911	391
Ohio	246,782	50,509	461,584	278,502	1,221,898	1,337,072	1,097,856	439,830	1,182,722	112,071	1,212,572	259,271	1,180,734	465,084	232,615	48,537
Oklahoma	86,450	17,466	164,904	111,770	287,079	248,656	227,395	62,634	282,097	27,276	284,323	53,586	259,898	82,810	245,692	18,903
Oregon	64,952	13,602	122,173	82,181	303,347	410,173	263,292	158,537	291,966	25,377	40,917	3,483	286,282	216,551	42,433	4,514
Pennsylvania	323,166	53,582	624,234	441,741	1,473,241	2,068,249	1,304,686	687,226	1,381,240	139,989	1,462,909	299,819	1,459,945	872,149	305,482	33,485
Rhode Island	26,177	3,395	43,459	25,749	116,748	178,496	108,377	72,994	110,439	12,436	116,485	27,065	111,195	52,591	78,349	7,386
South Carolina	84,137	16,895	172,938	104,282	351,274	337,232	274,980	54,270	340,550	40,204	350,160	85,031	327,193	142,505	204,449	10,898
South Dakota	16,108	3,380	27,011	16,142	52,637	47,811	43,859	22,411	49,801	4,625	51,704	15,450	4,977	1,791	42,384	3,201
Tennessee	121,201	28,326	199,257	143,820	379,469	278,626	313,717	94,029	369,706	39,446	372,029	120,410	71,151	17,866	35,652	3,146
Texas	318,983	86,173	577,444	369,968	1,075,498	769,574	937,035	405,421	1,034,138	80,474	1,056,693	237,919	64,955	22,898	280,314	16,343
Utah	48,332	6,945	77,904	31,308	178,321	193,390	149,243	45,997	174,478	17,435	177,999	54,116	167,923	65,195	152,357	9,360
Vermont	13,916	2,620	22,478	14,529	58,018	85,897	52,806	34,265	56,607	6,518	57,519	7,979	54,715	35,130	7,598	1,181
Virginia	119,649	25,611	235,340	128,186	556,252	794,950	488,240	204,294	537,050	67,313	551,643	132,682	536,615	348,257	442,944	35,562
Washington	87,901	21,841	172,695	84,236	413,692	424,610	363,700	177,681	404,129	48,557	408,153	152,969	41,095	18,205	346,600	22,699
West Virginia	30,077	4,728	38,624	26,777	103,252	88,199	84,342	13,476	98,939	10,560	101,150	20,445	98,828	38,568	70,364	3,502
Wisconsin	137,575	29,418	212,495	131,087	583,604	1,058,053	535,226	341,746	559,072	45,307	577,233	125,236	567,225	542,104	19,250	2,077
Wyoming	11,786	1,827	14,941	10,419	30,616	22,154	25,012	7,831	30,238	2,720	30,334	7,227	5,391	2,034	24,424	1,930
APO/FPO[1]	(*)	(*)	1,254	1,935	11,757	6,602	7,734	2,613	9,777	652	11,411	2,259	2,811	1,007	1,181	55
Puerto Rico	1,324	298	4,703	1,732	9,585	4,037	2,742	1,116	8,017	1,038	3,263	494	2,888	1,030	2,469	165
U.S. citizens abroad[2]	6,374	3,080	12,162	8,772	28,157	30,189	17,046	10,520	16,141	966	18,617	3,525	12,510	9,344	3,970	538

Footnotes at end of table.

Table 5.2—Returns With Itemized Deductions: Types of Itemized Deductions by States—Continued

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

States	Itemized deductions—continued													
	Contributions				Interest paid						Casualty or theft loss (net)		Child and dependent care expenses	
	Total		Cash		Total		Home mortgage		Investment interest					
	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
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
United States, total	26,485,785	13,895,719	26,367,295	12,398,338	24,794,823	31,941,721	19,401,226	19,150,837	3,509	188,759	1,898,508	1,184,645	1,825,801	1,291,558
State														
Alabama	387,552	218,866	386,988	207,280	393,424	424,885	278,450	227,175	(*)	(*)	30,055	30,191	35,835	21,901
Alaska	34,696	17,656	34,400	15,833	38,429	69,575	28,904	43,675	(*)	(*)	5,270	3,996	2,963	1,857
Arizona	318,765	151,836	315,515	134,173	316,430	462,645	253,706	263,847	54	2,347	28,047	13,148	28,065	19,249
Arkansas	147,258	96,323	147,100	92,981	144,956	164,048	117,907	102,344	(*)	(*)	6,401	5,026	14,620	6,089
California	3,574,046	1,665,143	3,540,519	1,422,783	3,435,209	5,179,928	2,570,808	3,155,000	559	24,658	372,617	191,114	316,944	274,930
Colorado	357,107	166,269	350,738	145,808	355,277	536,035	293,301	321,253	86	5,710	26,045	7,301	32,728	18,364
Connecticut	444,659	228,139	443,667	190,109	414,416	603,769	364,405	399,324	93	2,321	30,636	15,208	10,306	10,242
Delaware	68,425	47,930	68,418	40,327	65,258	89,040	56,089	54,534	15	1,023	3,631	1,544	3,035	2,040
District of Columbia	84,820	61,178	84,386	49,609	78,668	94,367	42,873	47,083	21	1,872	7,872	7,047	13,696	14,042
Florida	922,545	549,872	913,881	461,452	894,093	1,381,414	738,046	771,260	260	12,286	59,560	39,195	84,470	68,023
Georgia	499,980	316,564	497,336	289,100	502,307	808,002	404,093	465,942	202	6,425	59,080	91,166	59,524	41,246
Hawaii	116,458	43,570	115,957	36,241	117,731	231,098	78,273	131,379	15	1,597	5,194	3,809	6,010	3,821
Idaho	77,098	48,868	76,745	45,433	71,917	89,146	59,142	55,025	(*)	(*)	3,267	1,000	7,672	3,208
Illinois	1,454,660	758,226	1,453,903	677,303	1,285,775	1,641,461	1,011,317	1,050,578	197	11,526	87,292	50,664	99,246	71,998
Indiana	520,962	266,050	518,912	248,146	524,498	670,412	459,103	409,286	(*)	(*)	23,752	19,990	34,136	20,561
Iowa	330,385	144,862	327,367	137,890	284,014	302,604	211,078	165,166	(*)	(*)	9,523	4,787	25,450	13,370
Kansas	244,020	125,904	241,127	117,973	220,585	271,270	170,868	154,070	(*)	(*)	9,441	4,187	16,821	7,270
Kentucky	303,602	147,332	303,602	143,744	292,279	327,214	222,518	189,736	—	—	15,497	9,160	32,298	20,465
Louisiana	350,075	194,705	350,065	181,178	346,407	473,894	261,015	253,345	(*)	(*)	46,217	83,367	35,044	24,419
Maine	90,880	38,772	90,631	36,183	85,167	93,830	73,229	60,983	(*)	(*)	5,075	1,967	8,943	4,780
Maryland	677,792	317,004	677,175	291,479	626,723	736,184	460,730	454,855	48	2,509	36,849	17,592	42,302	33,768
Massachusetts	838,888	382,010	837,811	337,931	730,182	755,976	610,815	503,691	69	1,993	50,228	22,973	21,693	12,108
Michigan	1,334,606	635,544	1,333,673	586,973	1,270,327	1,566,253	1,053,465	969,831	46	3,030	61,353	39,696	56,116	40,695
Minnesota	587,137	247,849	586,376	224,056	531,752	612,385	415,541	379,733	(*)	(*)	40,449	15,308	50,704	25,975
Mississippi	193,983	128,553	193,735	124,618	190,049	213,292	137,895	111,541	(*)	(*)	11,010	9,391	26,898	17,263
Missouri	547,526	293,816	543,107	274,186	516,241	597,557	404,632	365,457	33	1,573	37,316	29,727	53,029	31,707
Montana	62,043	25,444	61,645	24,434	58,792	73,940	50,103	44,048	(*)	(*)	4,460	2,642	6,175	3,095
Nebraska	154,591	73,376	154,478	67,003	135,100	168,175	112,162	105,217	(*)	(*)	6,183	3,404	12,653	7,381
Nevada	95,240	37,079	94,892	31,761	90,915	163,063	74,167	95,853	(*)	(*)	6,022	1,947	9,496	7,363
New Hampshire	80,023	33,391	79,819	27,975	75,189	96,788	67,819	66,565	(*)	(*)	5,045	2,381	3,265	2,131
New Jersey	1,096,708	552,032	1,096,526	499,811	963,938	1,184,019	783,041	781,116	91	5,555	86,742	40,864	32,444	29,588
New Mexico	111,236	54,149	109,640	45,438	116,093	143,625	90,158	80,504	(*)	(*)	11,383	6,952	12,358	7,654
New York	2,928,176	1,529,047	2,923,656	1,302,818	2,554,100	2,498,095	1,684,712	1,423,787	284	24,245	238,713	140,922	90,206	84,842
North Carolina	576,560	361,341	570,325	330,964	544,762	681,106	410,052	375,679	(*)	(*)	33,650	23,754	79,014	51,418
North Dakota	56,869	26,377	56,800	25,339	49,116	55,333	39,765	35,273	—	—	2,561	1,373	5,974	3,028
Ohio	1,159,564	641,659	1,158,923	567,454	1,113,670	1,477,659	964,317	958,887	216	4,102	69,514	34,396	66,544	39,122
Oklahoma	270,100	156,570	268,680	147,047	260,926	337,386	203,347	189,791	(*)	(*)	17,734	20,419	29,410	16,889
Oregon	268,822	124,234	267,119	110,930	285,368	367,210	245,905	222,857	(*)	(*)	18,936	8,543	14,849	7,311
Pennsylvania	1,422,660	751,888	1,420,365	690,175	1,266,326	1,279,296	975,621	736,252	63	3,591	74,441	30,649	43,358	25,847
Rhode Island	114,389	48,219	114,324	44,174	100,566	97,835	85,164	67,336	(*)	(*)	5,182	4,255	2,428	21,36
South Carolina	334,234	193,992	329,919	184,309	312,335	365,463	236,945	218,892	(*)	(*)	17,146	7,371	44,194	28,072
South Dakota	50,990	24,479	50,804	23,124	43,421	51,699	36,006	31,388	(*)	(*)	1,650	544	4,399	2,272
Tennessee	358,554	271,595	358,253	249,954	345,361	448,295	283,187	251,248	(*)	(*)	28,577	16,956	31,930	15,093
Texas	993,497	703,642	984,017	610,363	999,404	1,722,489	848,888	896,983	667	53,697	87,447	54,910	109,685	76,116
Utah	173,252	145,091	173,110	136,269	161,151	191,049	128,645	112,243	(*)	(*)	10,582	4,403	10,441	4,100
Vermont	54,375	20,884	53,621	17,543	48,606	54,452	40,857	35,397	(*)	(*)	2,405	725	3,658	2,609
Virginia	521,102	296,151	517,054	273,731	518,446	793,680	435,453	500,110	(*)	(*)	33,424	16,738	40,368	30,657
Washington	373,736	195,557	371,428	176,880	386,650	560,986	329,629	365,492	(*)	(*)	30,293	21,679	23,964	15,489
West Virginia	89,594	55,691	88,033	52,053	93,050	112,957	69,795	66,286	(*)	(*)	5,765	3,171	2,978	2,507
Wisconsin	556,105	229,467	555,606	207,639	464,889	503,538	374,994	323,525	(*)	(*)	19,992	9,254	24,571	15,318
Wyoming	27,710	16,744	27,668	14,915	28,772	43,848	25,039	24,506	(*)	(*)	1,103	645	2,394	1,266
APO/FPO[1]	11,645	4,576	11,501	4,450	10,875	9,508	7,563	6,002	—	—	(*)	(*)	(*)	(*)
Puerto Rico	9,588	3,378	9,585	3,324	10,245	15,310	6,784	7,334	—	—	1,090	426	(*)	(*)
U.S. citizens abroad[2]	26,496	26,818	26,368	15,671	24,641	48,632	12,904	22,151	12	344	3,262	5,140	516	785

Footnotes at end of table.

Table 5.2—Returns With Itemized Deductions: Types of Itemized Deductions by States—Continued

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

States	Itemized deductions—continued								Exemptions (Amount)	Taxable income		Income tax before credits	Income tax after credits	
	Political contributions		Alimony paid		Union dues		Other miscellaneous deductions and type not specified			Number of returns	Amount		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
United States, total	**645,826**	**39,102**	**369,303**	**868,295**	**9,126,079**	**1,157,583**	**21,685,284**	**6,560,240**	**73,305,950**	**27,001,059**	**307,709,717**	**71,209,903**	**28,884,134**	**70,338,646**
State														
Alabama	4,956	271	4,784	8,290	100,579	10,111	349,672	69,116	1,042,073	399,721	3,885,520	862,786	399,048	855,420
Alaska	1,741	125	387	1,238	17,035	3,652	33,565	10,976	112,047	40,439	588,087	135,224	40,336	133,403
Arizona	8,541	397	2,655	10,844	87,350	13,425	281,690	85,784	927,740	323,753	3,246,840	729,076	321,574	721,255
Arkansas	902	66	498	2,077	34,914	4,049	121,363	26,189	420,272	155,991	1,642,979	386,971	155,192	379,114
California	100,039	5,604	68,775	167,420	1,161,097	158,736	3,223,529	1,387,673	9,394,019	3,554,348	37,726,124	8,460,177	3,533,842	8,360,784
Colorado	9,680	459	7,517	18,131	122,788	14,764	317,222	79,093	1,045,404	387,956	4,221,080	942,877	386,471	931,147
Connecticut	14,708	705	8,024	19,671	127,102	13,274	331,815	121,311	1,206,964	437,804	5,919,364	1,459,641	436,570	1,446,272
Delaware	1,575	85	1,225	2,705	22,246	2,933	51,252	14,095	189,383	70,393	1,003,045	256,065	70,272	254,236
District Of Columbia	6,120	299	2,756	7,885	30,416	2,874	71,314	33,403	184,241	86,177	1,190,660	307,924	86,175	306,212
Florida	14,378	927	18,212	61,154	154,307	24,683	743,909	257,972	2,489,036	942,373	10,728,896	2,712,668	940,448	2,677,624
Georgia	11,007	726	11,050	20,973	83,186	10,162	419,658	95,112	1,460,495	523,985	5,804,954	1,349,506	522,981	1,336,535
Hawaii	6,144	392	2,348	3,656	50,336	7,090	98,639	31,548	321,378	119,695	1,500,658	351,481	119,625	349,063
Idaho	1,300	106	517	868	21,259	2,823	57,986	12,685	247,005	80,408	782,375	173,447	79,039	165,161
Illinois	33,999	2,215	15,482	42,099	625,045	87,710	1,176,160	338,655	4,123,345	1,488,521	19,188,107	4,580,884	1,482,797	4,546,357
Indiana	13,733	917	3,211	15,403	224,229	27,292	401,066	77,047	1,611,805	551,427	6,585,553	1,517,627	550,772	1,501,121
Iowa	4,954	221	3,323	3,397	104,258	12,034	280,768	54,720	949,919	348,644	3,804,968	853,782	344,372	826,860
Kansas	4,769	299	1,231	3,262	59,393	7,370	197,948	43,132	656,284	252,269	2,999,516	697,532	251,424	685,566
Kentucky	6,050	378	2,018	4,344	127,312	12,915	257,937	51,338	881,922	316,243	3,304,575	754,807	311,473	740,587
Louisiana	4,722	389	5,454	7,849	82,449	9,183	301,818	86,218	1,067,312	356,791	3,572,510	831,677	355,970	822,326
Maine	2,164	217	738	1,630	23,200	2,200	70,768	21,051	265,645	93,975	932,189	207,503	93,632	205,331
Maryland	9,326	498	9,187	16,439	226,597	25,602	521,974	164,539	1,817,786	693,449	8,654,567	1,980,853	687,055	1,969,337
Massachusetts	18,972	1,121	14,318	27,113	292,849	32,553	656,473	163,637	2,337,423	833,648	9,656,752	2,196,413	824,693	2,184,248
Michigan	32,643	1,968	8,920	15,121	654,721	83,411	1,100,603	222,525	3,745,943	1,374,333	16,846,579	3,828,409	1,371,965	3,802,653
Minnesota	17,098	770	1,552	4,528	249,764	29,690	486,732	113,538	1,703,717	587,056	5,920,072	1,274,975	581,747	1,251,340
Mississippi	3,697	269	3,944	5,944	27,625	3,867	163,123	39,739	558,054	200,111	1,883,269	421,511	199,383	413,548
Missouri	10,445	692	3,538	7,191	203,167	26,340	464,611	105,498	1,549,725	566,820	6,199,757	1,422,517	564,573	1,404,341
Montana	1,479	63	704	1,671	21,247	2,662	48,301	10,730	160,697	66,552	763,615	172,295	65,093	166,309
Nebraska	7,032	255	2,918	2,061	33,926	3,989	115,949	24,008	443,094	148,001	1,716,761	404,655	145,315	395,576
Nevada	1,291	77	1,762	3,939	37,634	5,537	81,605	28,407	253,227	94,675	1,011,877	244,489	94,389	241,044
New Hampshire	1,638	128	1,621	4,924	15,436	1,649	55,413	15,284	238,703	82,829	911,815	209,270	81,885	207,353
New Jersey	27,339	1,920	19,828	55,880	403,011	52,285	852,571	304,047	3,014,000	1,087,104	13,778,053	3,281,407	1,083,286	3,263,726
New Mexico	1,600	71	831	1,414	24,111	3,095	103,098	25,829	344,973	118,090	1,167,557	255,340	116,398	250,169
New York	77,430	4,478	41,645	123,872	1,285,388	175,171	2,400,052	968,832	7,420,222	2,891,184	33,711,816	7,888,090	2,881,806	7,836,197
North Carolina	9,581	581	5,475	12,897	87,203	7,333	440,032	96,455	1,540,801	605,053	6,141,440	1,343,159	604,098	1,332,808
North Dakota	1,320	69	853	1,550	12,505	1,671	38,885	10,577	166,061	57,344	594,056	131,618	56,233	124,114
Ohio	47,740	2,664	18,094	43,701	465,061	56,380	902,265	197,237	3,238,585	1,205,402	14,166,713	3,273,978	1,201,322	3,250,304
Oklahoma	6,140	490	5,761	9,645	59,633	5,844	218,551	50,964	776,630	281,874	2,880,897	664,860	281,175	648,391
Oregon	6,069	283	2,728	5,561	117,603	16,025	235,950	50,964	853,806	295,260	3,154,982	715,493	292,999	704,929
Pennsylvania	38,263	3,392	23,710	34,861	617,583	76,266	1,092,207	306,115	3,865,190	1,440,250	16,137,166	3,707,559	1,437,748	3,681,314
Rhode Island	3,326	180	1,749	2,883	37,579	3,780	86,484	23,878	311,735	112,223	1,253,619	293,296	111,957	291,756
South Carolina	2,152	183	1,629	3,901	24,953	1,823	284,594	52,567	891,299	344,323	3,173,921	680,974	343,908	673,922
South Dakota	1,710	102	526	1,000	10,384	985	40,642	9,651	143,592	51,351	467,927	102,212	50,998	97,685
Tennessee	3,521	151	6,981	12,902	104,565	11,659	260,389	76,009	1,025,268	368,759	3,965,063	947,075	367,495	934,754
Texas	23,201	1,604	5,987	24,323	166,679	20,664	784,151	260,531	2,856,393	1,035,382	12,611,059	3,164,324	1,028,319	3,082,457
Utah	1,785	87	3,134	3,804	50,165	5,631	133,161	25,859	543,318	171,969	1,496,277	312,969	170,094	308,808
Vermont	856	51	1,191	2,903	13,740	1,342	44,147	12,745	160,968	56,977	549,232	118,354	56,049	116,650
Virginia	12,292	870	7,399	13,836	138,148	15,489	404,049	101,757	1,436,546	548,455	7,143,772	1,649,731	547,973	1,639,052
Washington	10,018	530	4,211	6,295	189,235	24,427	324,213	79,519	1,149,752	400,136	4,607,334	1,036,353	396,537	1,025,784
West Virginia	1,625	87	1,951	4,171	42,490	4,862	73,031	15,850	276,366	103,931	1,241,992	297,550	103,838	295,174
Wisconsin	13,205	560	4,945	4,710	238,467	28,564	420,287	70,797	1,630,055	560,461	6,175,212	1,328,399	554,222	1,311,657
Wyoming	784	47	400	583	7,729	980	24,143	6,019	88,197	29,601	347,585	80,960	29,446	79,251
APO/FPO[1]	—	—	(*)	(*)	640	44	10,060	3,660	33,895	11,757	81,444	16,322	11,755	15,640
Puerto Rico	(*)	(*)	(*)	(*)	4,426	272	5,747	3,431	31,626	9,664	70,881	14,488	6,174	5,795
U.S. citizens abroad[2]	475	36	1,190	5,030	3,314	419	23,714	19,562	102,014	36,122	598,652	178,323	32,191	88,185

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

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

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

States	Number of returns	Adjusted gross income less deficit	Exemptions											
			Total	For taxpayers	For age 65 or over			For blindness			Taxpayers' dependents		
					Number of returns	Number of exemptions	Adjusted gross income	Number of returns	Number of exemptions	Adjusted gross income	Number of returns	Number of exemptions	Adjusted gross income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
United States, total	**80,692,587**	**827,148,338**	**209,752,829**	**124,548,428**	**7,118,819**	**9,197,471**	**67,188,492**	**152,140**	**161,060**	**1,468,882**	**34,018,481**	**75,845,870**	**474,459,105**
Alabama	1,165,240	10,452,343	3,006,931	1,816,210	57,741	65,354	472,595	907	907	15,478	508,243	1,124,460	6,255,852
Alaska	116,011	1,470,832	319,230	182,620	3,738	4,958	47,144	(*)	(*)	(*)	55,602	131,601	894,026
Arizona	820,872	7,982,712	2,237,872	1,281,807	74,532	98,733	796,217	3,767	3,767	32,072	369,457	853,541	4,605,855
Arkansas	675,245	5,632,522	1,813,159	1,073,860	58,081	71,381	451,490	(*)	(*)	(*)	313,641	667,774	3,438,339
California	8,362,307	88,368,504	21,467,858	12,710,961	746,560	944,321	7,400,016	20,829	23,418	210,269	3,473,773	7,789,158	49,530,829
Colorado	1,007,203	10,144,843	2,528,937	1,550,030	71,520	84,769	785,572	(*)	(*)	(*)	400,253	889,506	5,636,923
Connecticut	1,273,063	15,025,749	3,281,962	1,965,070	129,811	160,170	1,304,385	(*)	(*)	(*)	543,806	1,155,997	8,768,297
Delaware	235,315	2,689,038	641,301	366,760	13,601	17,085	202,090	(*)	(*)	(*)	110,046	257,399	1,593,489
District of Columbia	297,714	3,068,366	636,167	378,178	34,751	40,392	418,211	(*)	(*)	(*)	102,512	215,888	1,317,357
Florida	3,100,655	31,107,661	8,066,085	4,839,864	433,954	583,055	4,532,507	16,409	16,409	123,610	1,228,129	2,626,757	16,469,487
Georgia	1,741,547	16,724,434	4,631,854	2,713,454	89,070	118,812	920,684	(*)	(*)	(*)	800,049	1,799,459	10,071,590
Hawaii	345,211	3,749,212	856,854	512,016	20,467	23,713	247,295	(*)	(*)	(*)	140,663	320,620	2,239,613
Idaho	285,232	2,578,841	831,182	471,666	34,593	47,686	239,872	(*)	(*)	(*)	133,578	311,807	1,565,322
Illinois	4,505,335	51,122,751	11,724,466	6,877,510	423,067	558,989	4,398,017	4,699	4,701	75,359	1,880,930	4,283,266	28,881,852
Indiana	1,973,843	20,563,298	5,388,104	3,114,319	171,580	232,334	1,284,576	(*)	(*)	(*)	889,039	2,038,334	12,639,749
Iowa	1,100,811	10,600,968	2,930,712	1,748,437	134,554	197,702	868,902	(*)	(*)	(*)	418,201	981,431	5,900,661
Kansas	831,480	8,442,027	2,144,081	1,331,457	92,036	112,679	875,201	(*)	(*)	(*)	327,814	696,976	4,463,036
Kentucky	1,118,784	9,826,781	2,995,527	1,769,392	101,049	135,197	685,376	(*)	(*)	(*)	517,982	1,090,727	6,071,609
Louisiana	1,192,224	11,011,614	3,309,995	1,908,622	82,161	106,464	782,876	(*)	(*)	(*)	587,497	1,291,100	7,027,886
Maine	393,622	3,316,356	999,464	607,720	35,774	48,626	303,313	(*)	(*)	(*)	149,347	341,579	1,798,770
Maryland	1,634,308	18,829,606	4,101,088	2,497,612	132,162	163,501	1,332,234	(*)	(*)	(*)	663,749	1,439,616	10,971,264
Massachusetts	2,360,618	24,389,608	5,677,406	3,494,148	260,172	345,122	2,303,839	(*)	(*)	(*)	804,514	1,836,357	12,808,218
Michigan	3,423,462	39,221,417	8,986,881	5,318,554	207,383	271,032	1,979,729	6,738	9,308	40,780	1,494,248	3,387,987	23,096,935
Minnesota	1,496,117	14,757,089	4,035,208	2,326,736	148,681	192,434	1,168,626	(*)	(*)	(*)	625,040	1,515,871	8,773,386
Mississippi	678,058	5,541,264	1,858,570	1,061,537	39,058	52,875	331,792	4,182	4,293	34,860	325,261	739,865	3,532,590
Missouri	1,754,755	16,950,324	4,632,202	2,760,577	179,263	236,796	1,535,954	(*)	(*)	(*)	709,350	1,634,181	9,378,814
Montana	283,126	2,545,827	705,361	440,074	28,317	37,440	226,514	(*)	(*)	(*)	103,193	227,766	1,373,339
Nebraska	585,739	5,729,878	1,555,527	935,130	61,695	82,411	534,739	(*)	(*)	(*)	222,617	537,691	3,179,794
Nevada	253,796	2,676,874	650,447	387,445	22,305	29,034	229,572	(*)	(*)	(*)	108,327	233,897	1,523,389
New Hampshire	324,370	3,024,822	814,585	494,450	35,099	44,683	319,281	(*)	(*)	(*)	123,495	275,341	1,712,855
New Jersey	2,994,647	34,233,805	7,659,288	4,549,528	293,289	380,703	2,727,433	3,118	3,118	21,284	1,231,381	2,725,939	20,145,015
New Mexico	396,589	3,425,854	1,129,149	622,062	25,307	31,550	219,277	(*)	(*)	(*)	185,119	474,270	2,182,053
New York	6,987,408	79,598,747	17,831,490	10,425,952	739,531	936,198	8,270,773	12,861	12,861	140,452	2,903,652	6,456,479	44,666,136
North Carolina	1,975,750	17,880,044	5,187,427	3,073,244	99,881	135,812	802,273	(*)	(*)	(*)	946,918	1,977,384	11,150,869
North Dakota	226,725	2,153,905	634,328	357,081	21,526	28,590	181,763	(*)	(*)	(*)	96,470	248,384	1,297,344
Ohio	4,179,170	43,430,773	10,698,223	6,389,860	337,095	430,003	3,277,030	13,222	13,222	152,389	1,735,492	3,865,138	25,007,556
Oklahoma	932,494	8,466,328	2,578,444	1,507,588	80,797	105,192	639,570	(*)	(*)	(*)	439,922	962,574	5,264,895
Oregon	904,211	8,861,543	2,403,357	1,439,345	81,023	111,440	669,650	(*)	(*)	(*)	375,809	849,585	5,020,237
Pennsylvania	4,548,583	45,438,816	11,480,091	6,998,730	421,351	539,963	3,616,110	6,537	6,537	62,882	1,807,561	3,934,861	24,895,754
Rhode Island	379,298	3,625,744	915,022	564,505	36,237	46,557	333,997	(*)	(*)	(*)	135,803	303,241	1,908,787
South Carolina	1,002,211	8,775,500	2,604,730	1,544,870	49,416	58,722	491,659	(*)	(*)	(*)	473,988	1,001,135	5,458,146
South Dakota	244,510	2,102,752	657,814	387,276	32,422	37,401	202,491	(*)	(*)	(*)	98,625	232,240	1,189,881
Tennessee	1,509,322	13,552,142	3,930,943	2,391,876	104,072	131,566	831,325	(*)	(*)	(*)	705,221	1,406,090	8,208,425
Texas	4,333,680	42,096,985	11,881,943	6,901,973	332,182	421,876	3,393,914	10,125	12,777	82,026	2,013,526	4,545,317	25,405,937
Utah	421,510	3,901,627	1,183,347	663,805	26,967	35,769	246,718	(*)	(*)	(*)	185,697	482,983	2,465,449
Vermont	174,991	1,555,002	468,482	274,536	22,581	29,123	150,842	(*)	(*)	(*)	68,821	164,817	874,288
Virginia	1,854,309	19,216,961	4,610,789	2,842,547	132,284	155,377	1,236,952	(*)	(*)	(*)	767,101	1,607,706	10,977,910
Washington	1,372,976	14,081,376	3,453,011	2,124,871	102,619	132,520	983,534	(*)	(*)	(*)	531,651	1,192,000	7,513,325
West Virginia	585,085	5,339,099	1,527,690	941,724	46,893	56,718	385,376	(*)	(*)	(*)	262,334	527,641	3,146,189
Wisconsin	1,747,941	17,056,937	4,535,119	2,695,159	184,608	251,728	1,303,617	(*)	(*)	(*)	643,794	1,588,041	9,160,490
Wyoming	144,351	1,357,635	378,486	227,609	9,885	13,167	102,622	(*)	(*)	(*)	61,339	137,680	784,429
APO/FPO[1]	275,552	1,872,310	661,075	419,972	(*)	46	511	—	—	—	126,399	241,057	1,146,413
Puerto Rico	27,462	209,608	107,241	47,250	1,976	2,786	15,322	(*)	(*)	(*)	19,788	57,177	161,129
U.S. citizens abroad[2]	137,748	1,369,276	406,325	220,848	14,058	16,916	127,115	(*)	(*)	(*)	71,714	168,178	907,325

Footnotes at end of table.

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

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

States	Number of returns by number of exemptions other than age or blindness												
	All returns							Joint returns					
	Total	One	Two	Three	Four	Five	Six or more	Total	Two	Three	Four	Five	Six or more
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
United States, total	80,892,587	31,025,532	18,709,788	10,849,017	9,877,037	5,636,219	4,795,014	43,645,172	15,573,343	9,022,798	9,187,292	5,300,596	4,561,143
Alabama	1,165,240	433,730	264,822	173,678	140,703	78,142	74,165	650,828	223,266	149,558	136,098	75,052	66,854
Alaska	116,011	40,007	23,999	16,898	17,257	8,532	9,318	66,271	20,104	14,396	15,310	7,413	9,048
Arizona	820,872	285,821	197,826	120,162	105,837	51,783	59,442	457,154	161,796	98,038	95,759	48,402	53,154
Arkansas	675,245	218,003	179,448	102,832	91,582	39,629	43,751	398,472	143,601	91,064	86,595	36,510	40,702
California	8,362,307	3,306,851	1,940,512	1,023,623	1,032,217	583,182	475,922	4,338,062	1,578,946	831,481	953,295	534,792	439,548
Colorado	1,007,203	410,165	214,923	136,497	129,262	58,652	57,698	542,823	196,782	115,411	118,516	58,351	53,768
Connecticut	1,273,063	485,794	296,653	170,114	172,831	83,241	64,430	689,266	243,463	138,609	165,503	79,508	62,183
Delaware	235,315	82,474	50,028	34,901	31,749	18,445	17,718	131,195	42,545	27,112	26,896	18,338	16,304
District of Columbia	297,714	161,883	61,621	33,581	19,380	8,823	12,426	80,089	33,319	15,058	15,962	6,762	8,988
Florida	3,100,655	1,127,845	861,662	420,411	348,922	190,149	151,666	1,731,120	744,306	343,410	322,034	181,356	140,014
Georgia	1,741,547	625,991	377,425	234,755	255,162	142,054	106,160	963,770	312,813	190,083	229,009	129,675	102,190
Hawaii	345,211	157,374	55,589	50,320	36,760	21,414	23,754	166,213	46,875	41,144	34,539	21,058	22,597
Idaho	285,232	85,592	72,502	45,329	35,324	20,758	25,730	184,687	65,818	41,263	33,427	19,671	24,511
Illinois	4,505,335	1,752,679	1,066,288	564,327	520,105	338,227	263,709	2,360,318	868,502	469,827	455,045	306,944	260,000
Indiana	1,973,843	709,639	455,221	253,258	249,914	169,515	136,296	1,138,982	373,921	230,724	238,204	165,072	131,061
Iowa	1,100,811	412,322	294,732	131,024	120,418	70,614	71,701	641,640	270,288	118,208	113,466	68,616	71,062
Kansas	831,480	300,809	221,891	105,915	104,615	56,512	41,738	499,977	202,857	101,741	103,250	53,525	38,604
Kentucky	1,118,784	383,784	270,972	173,881	152,968	78,841	58,338	643,754	214,479	154,651	144,900	71,525	58,199
Louisiana	1,192,224	389,302	262,049	200,215	159,212	98,605	82,841	711,264	215,424	180,003	146,288	93,106	76,443
Maine	393,622	165,130	86,743	47,440	39,630	31,639	23,040	211,211	78,447	42,093	38,496	30,846	21,329
Maryland	1,634,308	655,341	385,359	207,126	188,668	117,696	80,118	855,890	311,609	181,766	172,232	111,494	78,789
Massachusetts	2,360,618	1,114,809	494,249	264,790	212,265	143,138	131,367	1,130,588	441,169	219,748	201,849	136,502	131,320
Michigan	3,423,462	1,273,558	780,821	482,872	391,644	251,642	242,925	1,893,855	655,656	407,657	368,041	233,631	228,870
Minnesota	1,496,117	588,844	326,899	174,996	164,972	122,577	117,823	824,813	279,322	154,142	158,980	114,798	117,567
Mississippi	678,058	226,268	154,558	111,845	85,862	55,971	43,554	381,975	125,026	93,877	76,162	49,490	37,420
Missouri	1,754,755	640,170	461,867	211,724	217,582	101,286	122,126	1,004,563	405,234	181,779	202,823	100,929	113,798
Montana	283,126	115,667	70,806	32,649	32,674	17,627	13,706	156,193	63,529	29,780	31,584	17,607	13,697
Nebraska	585,739	219,773	150,083	67,274	67,479	38,379	42,756	349,358	143,369	59,899	67,033	36,515	42,556
Nevada	253,796	92,956	66,053	32,838	30,295	18,051	13,602	132,897	51,750	27,007	24,961	16,334	12,841
New Hampshire	324,370	144,155	64,110	35,894	39,717	23,142	17,352	169,381	56,720	34,270	37,956	23,136	17,299
New Jersey	2,994,647	1,213,621	662,905	385,023	365,269	207,936	159,893	1,538,990	535,288	320,114	335,096	198,841	149,651
New Mexico	396,589	145,094	76,137	55,554	52,300	30,383	37,121	225,473	66,376	47,895	47,867	28,605	34,730
New York	6,987,408	2,940,530	1,496,963	821,413	822,094	513,625	392,783	3,409,164	1,134,223	677,728	751,362	471,206	374,645
North Carolina	1,975,750	670,891	473,128	326,717	262,506	138,045	104,463	1,094,653	357,816	268,059	244,099	126,279	98,400
North Dakota	226,725	90,941	42,821	24,798	28,673	17,443	22,052	129,115	39,324	22,883	27,860	17,370	21,685
Ohio	4,179,170	1,695,366	910,110	515,067	511,300	293,803	253,524	2,197,523	743,186	458,551	486,800	270,301	238,685
Oklahoma	932,494	299,052	217,436	146,824	142,510	74,718	51,954	575,093	193,519	123,144	132,748	73,948	51,734
Oregon	904,211	321,051	234,224	123,588	107,080	60,198	58,070	535,094	207,321	107,942	103,056	60,134	56,646
Pennsylvania	4,548,583	1,843,546	1,045,677	576,828	539,228	307,264	236,040	2,437,014	894,739	503,610	508,133	297,808	232,724
Rhode Island	379,298	176,024	78,023	41,972	42,228	20,313	20,738	184,489	66,768	35,699	41,214	20,283	19,525
South Carolina	1,002,211	356,297	221,713	173,455	136,480	64,797	49,469	542,658	171,926	132,680	126,990	61,612	49,450
South Dakota	244,515	90,968	61,460	31,343	24,760	18,051	17,862	142,451	54,925	28,631	23,887	17,375	17,648
Tennessee	1,509,322	483,967	399,914	260,262	198,639	94,829	71,711	874,501	317,414	212,524	187,210	92,280	65,073
Texas	4,333,680	1,451,005	1,026,416	635,420	612,641	323,470	284,728	2,565,526	868,859	562,042	571,263	299,114	264,248
Utah	421,510	164,069	79,550	46,811	49,721	39,669	41,691	241,612	71,736	42,049	46,864	39,261	41,691
Vermont	174,991	68,397	40,546	21,782	20,356	11,155	12,755	99,186	37,740	19,022	19,487	10,524	12,413
Virginia	1,854,309	727,655	431,781	265,126	238,124	101,179	90,444	982,693	356,832	215,559	226,002	97,770	86,530
Washington	1,372,976	536,504	347,378	166,289	156,884	87,318	78,599	744,305	302,255	135,106	151,754	82,929	72,241
West Virginia	585,085	198,152	143,767	94,121	84,664	36,911	27,470	356,353	124,493	85,456	82,208	36,731	27,465
Wisconsin	1,747,941	735,448	399,243	181,657	189,179	117,764	124,650	946,563	368,699	163,463	174,627	115,775	123,999
Wyoming	144,351	53,924	33,422	17,561	19,568	11,090	8,787	82,954	29,086	16,229	18,512	10,376	8,752
APO/FPO[1]	275,552	114,341	38,050	53,342	48,982	11,275	9,562	138,891	32,277	42,519	43,261	11,272	9,562
Puerto Rico	27,462	4,599	3,722	3,718	6,149	4,133	5,141	18,546	3,075	3,413	4,079	3,009	4,970
U.S. citizens abroad[2]	137,748	37,352	35,672	19,178	22,696	12,516	10,334	75,719	24,532	13,682	18,700	10,846	7,959

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

[1]Returns filed from Army Post Office and Fleet Post Office addresses.

[2]Returns filed from Panama Canal Zone, Virgin Islands or abroad.

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

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

[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 (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages				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)	(15)	(16)
United States																
Total	**80,692,587**	**827,148,338**	**72,810,504**	**687,179,075**	**43,645,172**	**632,532,329**	**39,272,008**	**524,745,086**	**209,752,829**	**200,384,298**	**64,673,850**	**511,929,462**	**64,261,408**	**107,901,436**	**64,267,162**	**108,083,776**
Under $1,000	5,957,151	—463,431	5,256,933	3,788,745	559,372	—2,681,427	253,376	911,518	7,845,954	7,475,981	65,647	7,477	65,647	1,021	67,923	16,770
$1,000 under $2,000	6,064,252	9,034,156	5,474,771	7,995,684	655,710	1,016,159	441,207	721,342	8,382,169	7,757,230	207,050	92,589	206,978	13,052	207,068	13,314
$2,000 under $3,000	5,252,794	13,011,458	4,406,857	10,556,554	1,015,983	2,562,948	711,533	1,708,186	8,814,155	7,820,354	3,287,808	1,493,369	3,264,520	211,228	3,264,643	211,497
$3,000 under $4,000	4,878,360	17,074,365	4,063,340	13,613,391	1,229,306	4,321,801	893,307	2,931,205	9,337,179	8,244,886	3,794,151	4,538,194	3,735,121	667,199	3,735,146	667,479
$4,000 under $5,000	4,885,061	21,934,622	4,198,464	18,280,761	1,558,377	7,005,395	1,204,621	5,182,212	10,008,258	9,067,207	4,335,013	8,196,698	4,270,924	1,265,824	4,271,008	1,266,039
$5,000 under $6,000	4,785,426	26,230,912	4,226,848	22,254,145	1,824,449	10,008,066	1,523,941	7,832,985	10,877,974	10,034,836	4,492,941	11,436,477	4,431,920	1,820,914	4,432,085	1,821,265
$6,000 under $7,000	4,056,036	26,343,014	3,605,747	22,243,189	1,800,871	11,718,049	1,515,242	9,152,955	9,957,223	9,320,452	3,886,331	12,860,071	3,838,667	2,095,960	3,838,703	2,096,245
$7,000 under $8,000	4,152,000	31,073,303	3,765,834	27,002,472	2,116,994	15,851,649	1,886,782	13,299,946	10,503,059	9,967,069	4,081,032	16,751,495	4,049,027	2,779,756	4,049,048	2,780,460
$8,000 under $9,000	3,916,628	33,257,463	3,613,646	29,436,164	2,150,826	18,273,565	1,972,994	15,976,000	10,534,499	10,088,180	3,860,663	18,675,279	3,839,344	3,180,741	3,839,406	3,182,858
$9,000 under $10,000	3,671,642	34,842,589	3,405,246	31,001,693	2,357,878	22,381,312	2,201,182	19,974,057	10,569,348	10,199,312	3,645,059	20,049,465	3,624,864	3,449,325	3,624,882	3,449,516
$10,000 under $11,000	3,504,122	36,814,469	3,296,423	33,295,449	2,457,141	25,825,385	2,318,246	23,431,546	10,487,381	10,189,930	3,492,595	21,754,194	3,477,944	3,793,877	3,477,957	3,794,100
$11,000 under $12,000	3,344,198	38,436,089	3,139,555	34,786,761	2,550,532	29,312,014	2,412,171	26,711,534	10,672,656	10,426,097	3,336,483	22,855,940	3,322,152	4,006,095	3,322,246	4,006,430
$12,000 under $13,000	3,303,328	41,273,112	3,128,918	37,727,667	2,635,274	32,939,084	2,510,419	30,353,350	10,710,643	10,487,081	3,298,025	25,242,242	3,290,743	4,487,953	3,290,777	4,488,194
$13,000 under $14,000	2,961,149	39,908,544	2,772,508	35,761,091	2,445,683	32,969,062	2,324,329	30,041,649	9,810,584	9,600,414	2,957,933	24,843,992	2,949,595	4,464,437	2,950,251	4,464,732
$14,000 under $15,000	2,691,312	38,986,038	2,583,493	35,933,900	2,361,200	34,207,680	2,279,539	31,801,286	9,264,826	9,120,373	2,688,438	24,667,677	2,685,378	4,482,225	2,685,433	4,482,442
$15,000 under $20,000	9,091,001	156,290,370	8,639,793	141,428,434	8,279,331	142,542,853	7,942,059	130,664,558	32,034,258	31,528,978	9,078,369	103,804,701	9,057,604	19,657,452	9,057,759	19,658,989
$20,000 under $25,000	3,943,993	87,336,804	3,672,440	75,650,753	3,715,262	82,304,457	3,496,862	72,279,875	14,266,720	13,994,661	3,939,568	61,429,586	3,934,036	12,467,595	3,934,224	12,469,068
$25,000 under $30,000	1,741,991	47,342,145	1,562,150	37,942,889	1,631,025	44,328,468	1,494,596	36,542,873	6,278,337	6,115,852	1,741,018	34,615,204	1,736,686	7,544,353	1,736,860	7,546,473
$30,000 under $50,000	1,759,837	64,962,649	1,442,154	41,680,917	1,627,917	60,090,222	1,364,064	39,697,395	6,560,222	6,297,046	1,755,252	49,087,092	1,752,196	12,252,701	1,752,525	12,259,977
$50,000 under $100,000	596,663	39,382,429	453,109	19,312,918	549,772	36,295,275	429,387	18,432,267	2,326,650	2,195,065	594,842	30,895,732	593,571	10,344,623	594,197	10,367,467
$100,000 under $200,000	110,176	14,362,899	83,216	5,543,401	100,213	13,050,320	78,641	5,290,814	419,566	383,762	109,631	11,344,352	109,392	4,889,959	109,718	4,922,394
$200,000 under $500,000	21,929	6,145,723	16,452	1,571,495	19,153	5,343,082	15,184	1,476,202	78,845	69,144	21,720	4,684,335	21,637	2,439,462	21,787	2,479,842
$500,000 under $1,000,000	2,635	1,760,483	1,955	240,212	2,186	1,462,243	1,761	217,975	9,199	7,781	2,596	1,308,214	2,581	779,187	2,620	800,588
$1,000,000 or more	903	1,808,133	652	130,391	717	1,404,667	565	113,356	3,124	2,607	885	1,295,087	879	806,497	896	837,637
Returns under $5,000	27,037,618	60,591,170	23,400,365	54,235,134	5,018,748	12,224,877	3,504,044	11,454,463	44,387,715	40,365,658	11,689,669	14,328,327	11,543,190	2,158,324	11,545,788	2,175,099
Returns $5,000 under $10,000	20,581,732	151,747,280	18,617,321	131,937,665	10,251,018	78,232,641	9,100,141	66,235,942	52,442,103	49,609,849	19,966,026	79,772,786	19,783,822	13,326,698	19,784,124	13,330,344
Returns $10,000 under $15,000	15,804,109	195,418,252	14,920,897	177,504,869	12,449,830	155,253,224	11,844,704	142,339,365	50,946,090	49,823,895	15,773,474	119,364,045	15,725,812	21,234,586	15,726,664	21,235,898
Returns $15,000 or more	17,269,128	419,391,635	15,871,921	323,501,410	15,925,576	386,821,588	14,823,119	304,715,317	61,976,921	60,594,896	17,243,881	298,464,304	17,208,582	71,181,829	17,210,586	71,342,435
Alabama																
Total	**1,185,240**	**10,452,343**	**1,093,202**	**9,138,554**	**650,828**	**8,182,252**	**608,212**	**7,685,419**	**3,008,931**	**2,948,678**	**952,828**	**6,161,990**	**950,958**	**1,253,487**	**950,981**	**1,255,022**
Under $1,000	83,323	19,852	68,063	50,598	11,901	—16,559	7,736	10,945	118,080	107,297	—	—	—	—	(*)	(*)
$1,000 under $2,000	80,003	116,410	76,725	109,654	17,069	27,087	15,304	23,895	120,665	116,247	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	83,568	192,868	76,999	179,861	16,573	39,329	10,866	28,923	117,793	113,899	54,691	19,540	54,691	2,734	54,691	2,734
$3,000 under $4,000	76,921	267,394	70,525	218,920	21,314	75,567	15,895	58,488	137,158	129,535	66,752	73,628	66,603	10,825	66,603	10,825
$4,000 under $5,000	95,053	427,349	84,378	374,365	16,376	73,632	15,153	67,727	170,765	157,687	87,560	171,389	87,395	26,857	87,395	26,857
$5,000 under $6,000	93,132	507,564	90,660	501,676	34,934	190,802	32,891	182,020	210,027	208,827	92,268	226,488	92,168	36,122	92,168	36,122
$6,000 under $7,000	91,431	595,273	89,979	577,517	43,568	283,553	42,303	268,092	233,650	230,147	90,732	292,495	90,492	48,378	90,492	48,378
$7,000 under $8,000	63,925	472,117	59,584	441,720	42,421	313,362	38,179	286,590	156,790	156,390	63,114	248,386	62,669	40,272	62,669	40,272
$8,000 under $9,000	52,726	448,743	51,366	412,253	40,454	343,759	39,260	306,854	155,369	151,629	52,726	234,308	52,726	38,994	52,726	38,994
$9,000 under $10,000	44,380	421,104	43,324	409,457	34,986	330,484	34,030	319,664	153,992	153,596	44,380	228,435	44,380	38,814	44,380	38,814
$10,000 under $11,000	52,864	556,542	51,560	533,592	46,278	487,893	45,140	466,549	198,693	197,108	52,698	296,632	52,697	49,632	52,698	49,648
$11,000 under $12,000	49,585	570,592	48,322	539,675	43,802	503,507	42,837	478,630	166,241	165,910	49,585	343,044	49,568	58,822	49,569	58,825
$12,000 under $13,000	46,500	580,863	45,114	530,377	42,162	527,212	41,030	481,904	168,605	166,397	46,500	342,082	45,896	58,698	45,896	58,708
$13,000 under $14,000	43,150	581,864	42,539	565,248	36,898	497,364	36,287	484,271	144,305	144,305	43,150	366,641	43,148	66,059	43,148	66,059
$14,000 under $15,000	27,369	398,010	26,931	370,785	27,369	398,010	26,931	370,785	104,808	104,804	27,369	242,158	27,369	42,393	27,369	42,393
$15,000 under $20,000	101,353	1,727,805	98,169	1,626,523	97,854	1,665,936	94,846	1,580,866	351,601	348,343	101,352	1,143,595	101,348	215,720	101,348	215,752
$20,000 under $25,000	41,146	911,540	38,238	801,948	39,614	876,911	37,539	793,942	149,679	146,740	41,142	648,661	41,039	132,437	41,042	132,456
$25,000 under $30,000	16,383	450,156	13,969	338,798	15,619	428,806	13,641	333,632	60,468	58,645	16,382	325,854	16,379	70,474	16,383	70,482
$30,000 under $50,000	14,953	561,249	11,214	304,253	14,742	552,810	11,089	302,801	59,823	56,437	14,950	429,204	14,924	107,847	14,925	107,862
$50,000 under $100,000	6,056	411,405	4,450	181,174	5,578	378,351	4,212	170,804	23,037	21,739	6,055	333,996	6,052	115,788	6,055	115,997
$100,000 under $200,000	1,191	154,015	908	56,172	1,110	143,150	874	54,963	4,547	4,230	1,188	128,203	1,188	55,607	1,188	55,940
$200,000 under $500,000	195	53,634	154	12,399	176	48,232	141	11,701	718	652	192	44,561	192	23,012	194	23,331
$500,000 under $1,000,000	30	20,682	28	1,378	30	23,054	28	1,373	107	96	30	17,709	30	10,728	30	11,142
$1,000,000 or more	3	5,312	3	211	(*)	(*)	(*)	(*)	10	10	3	4,980	3	3,254	3	3,401
Under $5,000	418,868	1,023,873	376,690	933,399	83,233	199,056	64,954	189,978	664,461	624,665	209,004	264,557	208,690	40,416	208,698	40,447
$5,000 under $10,000	345,594	2,444,801	334,913	2,342,624	196,363	1,461,961	186,663	1,363,220	909,828	900,589	343,220	1,230,112	342,435	202,580	342,435	202,580
$10,000 under $15,000	219,468	2,687,871	214,466	2,539,677	196,509	2,413,985	192,225	2,282,139	782,652	778,524	219,302	1,590,555	218,678	275,604	218,680	275,634
$15,000 or more	181,310	4,295,799	167,133	3,322,857	174,723	4,117,251	162,370	3,250,082	649,990	636,892	181,294	3,076,764	181,155	734,868	181,168	736,364

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages: Number of returns	Salaries and wages: 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)
Alaska																
Total	118,011	1,470,833	110,836	1,332,432	66,271	1,157,696	63,249	1,041,954	319,230	314,221	98,168	978,719	97,799	208,054	97,800	208,238
Under $1,000	7,806	—7,753	7,112	7,039	1,266	—8,214	894	2,604	13,009	12,967	—	—	—	—	—	—
$1,000 under $2,000	5,499	7,727	5,234	7,775					10,495	10,461	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	6,473	16,183	5,694	13,457	1,576	3,274	2,139	5,276	12,297	11,999	4,421	2,290	4,421	326	4,421	326
$3,000 under $4,000	5,564	19,377	5,432	18,157	829	2,970			9,477	9,147	5,033	5,981	4,967	888	4,967	888
$4,000 under $5,000	6,304	28,109	6,220	26,959	1,529	6,789	1,445	7,521	16,776	16,478	4,658	9,756	4,658	1,540	4,658	1,540
$5,000 under $6,000	5,736	31,707	5,536	30,323	2,202	12,373	2,027	10,475	12,081	11,452	5,605	14,810	5,522	2,380	5,522	2,380
$6,000 under $7,000	4,740	30,084	4,662	29,924	1,745	11,109	1,700	11,125	9,209	9,077	4,587	16,685	4,554	2,741	4,554	2,741
$7,000 under $8,000	3,882	29,231	3,496	26,165	2,283	17,337	2,195	16,793	9,461	9,461	3,831	15,652	3,831	2,557	3,831	2,557
$8,000 under $9,000	6,192	52,111	6,148	52,142	2,703	22,564	2,659	22,350	15,425	15,425	6,151	31,386	6,151	5,566	6,151	5,566
$9,000 under $10,000	5,187	49,190	5,078	45,185	3,412	32,644	3,303	30,417	14,609	14,246	5,187	29,603	5,152	5,109	5,152	5,109
$10,000 under $11,000	3,902	41,759	3,865	46,508	2,872	30,764	2,835	35,736	10,741	10,723	3,902	23,609	3,901	4,068	3,901	4,068
$11,000 under $12,000	3,486	40,209	3,149	34,915	2,245	25,971	2,052	22,043	9,350	8,956	3,486	25,427	3,452	4,591	3,452	4,591
$12,000 under $13,000	4,430	54,954	4,234	51,979	2,990	37,202	2,828	34,253	12,915	12,235	4,285	34,254	4,285	6,193	4,285	6,193
$13,000 under $14,000	4,256	57,510	4,131	55,391	3,257	43,948	3,168	42,070	12,876	12,443	4,256	35,616	4,195	6,421	4,195	6,421
$14,000 under $15,000	3,238	47,017	3,095	40,973	2,301	33,390	2,192	30,470	10,313	10,024	3,131	28,678	3,131	5,461	3,131	5,461
$15,000 under $20,000	15,318	264,508	15,021	254,195	12,628	218,964	12,472	211,744	52,651	52,406	15,318	176,576	15,316	33,951	15,316	33,951
$20,000 under $25,000	10,019	223,424	9,685	210,553	9,092	202,877	8,796	192,306	36,836	36,477	10,017	158,127	9,979	32,314	9,979	32,314
$25,000 under $30,000	7,011	191,295	6,685	173,790	6,558	178,594	6,308	163,895	24,097	23,860	7,011	144,845	7,009	31,969	7,009	31,969
$30,000 under $50,000	5,947	214,043	5,568	173,813	5,824	209,688	5,481	171,213	22,645	22,483	5,938	161,787	5,929	39,607	5,930	39,698
$50,000 under $100,000	867	57,039	671	26,697	816	54,021	643	25,592	3,351	3,303	865	45,050	860	14,228	860	14,229
$100,000 under $200,000	134	17,038	102	5,039	125	15,933	95	4,719	526	510	134	13,419	134	5,528	134	5,569
$200,000 under $500,000	20	6,071	18	1,453	18	5,498	17	1,352	90	88	20	4,914	20	2,580	20	2,631
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns under $5,000	31,646	63,642	29,692	73,386	5,200	4,819	4,478	15,400	62,054	61,052	14,444	18,281	14,378	2,790	14,378	2,790
Returns $5,000 under $10,000	25,737	192,323	24,920	183,740	12,345	96,027	11,884	91,159	60,785	59,661	25,361	108,135	25,210	18,353	25,210	18,353
Returns $10,000 under $15,000	19,312	241,449	18,474	229,766	13,665	171,276	13,075	164,573	56,195	54,381	19,060	147,585	18,964	26,735	18,964	26,735
Returns $15,000 or more	39,316	973,417	37,750	845,540	35,061	885,576	33,812	770,819	140,196	139,127	39,303	704,717	39,247	160,176	39,248	160,361
Arizona																
Total	820,872	7,982,712	734,317	6,574,978	457,154	6,231,232	408,739	5,200,472	2,237,872	2,135,348	638,969	4,679,642	635,627	983,412	635,652	985,246
Under $1,000	66,294	—43,183	60,862	47,931	4,740	—69,574	2,138	14,409	81,558	79,806	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	50,534	75,783	46,684	68,942	5,416	9,651	4,415	8,138	72,549	67,998						
$2,000 under $3,000	65,565	161,697	58,015	146,260	7,339	18,543	3,513	9,180	99,169	91,263	47,999	22,136	47,817	3,163	47,817	3,163
$3,000 under $4,000	72,352	258,395	61,913	218,146	17,350	63,938	14,993	54,961	152,516	143,078	52,517	63,788	52,349	9,513	52,349	9,513
$4,000 under $5,000	41,574	185,411	34,818	149,022	20,280	90,931	14,895	61,010	101,760	91,584	32,330	49,279	30,732	7,366	30,734	7,373
$5,000 under $6,000	56,337	310,552	48,847	264,945	23,487	129,984	20,005	106,777	173,340	162,831	43,010	97,283	42,676	15,437	42,676	15,437
$6,000 under $7,000	38,622	246,509	33,946	197,078	20,213	129,569	15,858	87,386	94,886	84,997	36,261	109,544	35,988	17,958	35,990	17,978
$7,000 under $8,000	31,795	239,410	26,722	190,467	19,628	147,970	17,330	121,364	88,554	80,364	31,480	120,863	31,351	18,849	31,351	18,849
$8,000 under $9,000	47,329	399,302	43,218	351,061	32,371	276,248	30,026	242,007	129,464	122,856	45,698	209,440	45,625	35,255	45,625	35,255
$9,000 under $10,000	34,642	326,006	33,014	310,537	30,696	289,054	30,016	282,674	141,064	139,754	34,593	143,526	34,575	22,955	34,575	22,955
$10,000 under $11,000	31,216	328,865	28,414	298,671	22,507	236,961	20,886	218,387	87,819	85,259	30,795	192,426	30,745	33,299	30,746	33,315
$11,000 under $12,000	29,835	344,292	28,357	318,449	24,097	278,065	22,955	256,906	100,489	99,308	29,835	186,754	29,476	31,962	29,476	31,962
$12,000 under $13,000	33,070	412,413	29,006	352,994	28,371	353,347	25,922	314,693	118,287	113,209	33,068	236,749	33,042	41,445	33,042	41,445
$13,000 under $14,000	26,316	353,337	25,150	328,981	24,322	326,105	23,381	304,977	90,875	90,032	26,332	211,543	26,308	37,567	26,308	37,567
$14,000 under $15,000	30,008	435,524	28,659	406,614	26,923	391,161	25,574	372,605	108,263	106,445	30,008	261,369	30,008	47,281	30,008	47,281
$15,000 under $20,000	91,503	1,563,553	85,295	1,399,338	83,885	1,435,032	79,638	1,308,870	331,617	322,609	91,286	1,006,804	91,141	189,785	91,141	189,785
$20,000 under $25,000	35,187	777,030	31,817	662,137	31,975	706,503	29,517	617,729	123,895	120,813	35,207	540,376	35,154	110,374	35,154	110,399
$25,000 under $30,000	15,813	425,628	12,828	297,334	13,113	354,404	12,213	285,488	54,789	52,081	15,823	312,476	15,813	68,500	15,813	68,500
$30,000 under $50,000	15,842	587,478	11,765	333,865	13,977	517,594	10,799	314,073	60,196	56,304	15,696	440,617	15,811	111,825	15,813	111,895
$50,000 under $100,000	5,774	383,815	4,148	177,744	5,322	355,234	3,859	166,653	22,122	20,572	5,772	306,951	5,764	102,035	5,771	102,359
$100,000 under $200,000	1,068	138,147	700	43,081	962	123,832	671	41,049	3,929	3,552	1,062	109,664	1,059	46,449	1,063	46,836
$200,000 under $500,000	172	48,580	125	9,933	161	45,290	122	9,690	665	577	171	38,000	171	19,931	171	20,485
$500,000 under $1,000,000	15	9,845	7	1,212	10	7,067	6	1,207	37	30	15	7,678	14	4,568	15	4,747
$1,000,000 or more	9	14,323	7	236	9	14,323	7	236	28	26	9	12,375	9	7,894	9	8,115
Returns under $5,000	296,319	638,103	262,292	630,301	55,125	113,489	39,954	147,698	507,552	473,727	132,847	135,203	130,899	20,042	130,899	20,082
Returns $5,000 under $10,000	208,725	1,521,779	185,747	1,314,088	126,395	972,825	113,235	840,208	627,308	590,802	191,042	680,656	190,215	110,454	190,217	110,474
Returns $10,000 under $15,000	150,445	1,874,431	139,586	1,705,709	126,220	1,585,639	118,718	1,467,568	505,733	494,251	150,038	1,088,841	149,579	191,554	149,580	191,570
Returns $15,000 or more	165,383	3,948,399	146,692	2,924,880	149,414	3,559,279	136,832	2,744,995	597,275	576,567	165,041	2,774,941	164,936	661,361	164,950	663,121

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
Arkansas																
Total	**875,245**	**5,632,523**	**596,301**	**4,440,923**	**398,472**	**4,499,708**	**347,199**	**3,502,498**	**1,813,159**	**1,741,634**	**521,782**	**3,288,324**	**512,316**	**685,962**	**512,327**	**668,540**
Under $1,000	64,988	—4,289	56,218	34,270	8,617	—29,968	4,443	6,362	90,989	85,198	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	46,061	69,416	36,791	55,675	9,127	13,447	5,410	8,997	70,449	64,408	38,996	17,262	38,811	2,460	38,811	2,460
$2,000 under $3,000	56,200	140,361	47,011	110,989	17,313	43,019	10,697	26,749	103,422	96,530						
$3,000 under $4,000	44,687	156,467	35,692	115,128	18,486	64,307	14,582	41,525	91,070	81,961	35,400	36,245	32,129	5,301	32,129	5,301
$4,000 under $5,000	64,508	284,708	59,458	261,718	30,955	136,225	27,936	124,128	162,752	153,249	54,243	85,657	52,660	12,521	52,660	12,521
$5,000 under $6,000	40,046	217,835	35,430	195,622	15,598	83,820	14,173	74,931	101,181	99,065	36,107	90,727	35,956	14,194	35,956	14,194
$6,000 under $7,000	42,513	271,749	38,570	249,182	24,728	157,573	21,013	132,974	123,454	119,891	39,713	119,035	39,380	19,022	39,380	19,022
$7,000 under $8,000	58,465	437,080	53,428	379,608	42,280	318,131	38,800	278,648	188,896	184,030	58,304	206,691	55,813	32,328	55,813	32,328
$8,000 under $9,000	26,626	225,627	25,635	205,550	16,464	139,664	15,730	122,187	78,917	74,021	26,480	122,738	26,320	20,215	26,320	20,215
$9,000 under $10,000	37,059	352,827	34,194	293,964	31,496	299,669	28,631	251,024	127,079	123,816	36,986	194,692	36,163	31,568	36,163	31,568
$10,000 under $11,000	23,889	250,964	20,361	194,980	20,831	218,604	17,304	162,713	70,751	66,372	23,889	150,723	23,608	25,545	23,608	25,545
$11,000 under $12,000	26,570	303,869	24,668	283,233	25,803	295,141	23,902	273,863	94,070	92,445	26,569	180,081	26,566	30,130	26,566	30,130
$12,000 under $13,000	26,733	333,208	26,455	322,722	25,205	314,038	24,928	306,030	84,613	84,500	26,733	214,869	26,706	37,441	26,706	37,441
$13,000 under $14,000	15,925	214,380	14,324	187,747	15,031	202,623	14,324	187,747	60,233	59,466	15,923	131,304	15,799	22,789	15,799	22,789
$14,000 under $15,000	17,539	253,478	16,358	230,931	17,538	253,464	16,357	230,918	65,155	65,155	17,539	159,033	17,539	28,082	17,539	28,082
$15,000 under $20,000	44,384	762,806	40,478	651,753	42,451	730,267	39,481	637,130	156,065	153,480	44,384	517,250	44,382	97,242	44,382	97,242
$20,000 under $25,000	18,523	415,508	16,005	303,675	17,744	399,208	15,349	293,955	66,781	64,292	18,518	302,977	18,516	60,308	18,518	60,344
$25,000 under $30,000	6,980	189,380	5,761	117,670	6,577	178,177	5,560	113,205	27,370	25,966	6,979	141,144	6,979	29,492	6,980	29,516
$30,000 under $50,000	8,107	308,314	5,978	131,016	7,367	278,785	5,336	118,531	30,503	29,809	8,107	244,031	8,092	59,470	8,092	59,470
$50,000 under $100,000	4,523	305,225	2,849	87,123	4,000	269,078	2,637	83,786	16,123	14,899	4,506	253,224	4,493	83,276	4,493	83,287
$100,000 under $200,000	776	99,295	529	21,930	727	92,818	501	20,808	2,823	2,669	776	83,641	774	34,814	774	35,049
$200,000 under $500,000	133	36,581	101	6,067	125	34,394	98	5,915	429	383	133	30,901	133	16,017	133	16,135
$500,000 under $1,000,000	10	7,734	7	370	9	7,224	7	370	34	29	10	6,069	10	3,744	10	3,849
$1,000,000 or more	(*)	(*)	—	—	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns under $5,000	276,444	646,662	235,170	577,780	84,498	227,030	63,068	207,761	518,682	481,346	130,126	139,194	125,087	20,286	125,095	20,336
Returns $5,000 under $10,000	204,709	1,505,117	187,257	1,323,927	130,566	998,857	118,347	859,765	619,527	600,823	197,590	733,882	193,632	117,326	193,632	117,326
Returns $10,000 under $15,000	110,656	1,355,899	102,166	1,219,614	104,408	1,283,871	96,815	1,161,270	374,822	367,938	110,653	836,011	110,218	143,987	110,218	143,987
Returns $15,000 or more	83,436	2,124,843	71,708	1,319,606	79,000	1,989,949	68,969	1,273,700	300,128	291,527	83,413	1,579,236	83,379	384,363	83,382	384,893
California																
Total	**8,382,307**	**88,368,508**	**7,469,855**	**73,920,889**	**4,338,062**	**85,983,589**	**3,883,111**	**55,141,862**	**21,467,858**	**20,500,119**	**6,579,236**	**52,207,835**	**6,541,948**	**11,024,057**	**6,542,759**	**11,048,451**
Under $1,000	654,495	—141,555	581,734	427,140	57,062	—339,395	19,807	102,644	825,540	794,307	(*)	(*)	(*)	(*)	15,533	2,283
$1,000 under $2,000	624,099	927,245	544,798	812,116	60,621	95,097	42,996	80,934	883,698	826,088	18,254	9,497	18,254	1,344	18,254	1,344
$2,000 under $3,000	569,057	1,427,282	481,370	1,197,463	104,763	273,304	65,105	190,052	936,873	855,986	376,445	181,401	375,733	25,802	375,733	25,802
$3,000 under $4,000	501,020	1,743,554	409,905	1,414,896	135,713	476,905	103,841	382,693	999,974	886,642	368,382	391,911	359,786	56,607	359,793	56,619
$4,000 under $5,000	523,484	2,336,286	444,346	1,933,465	148,634	663,375	108,758	469,734	1,101,001	1,003,512	440,530	809,311	432,020	125,138	432,082	125,193
$5,000 under $6,000	405,908	2,230,018	357,534	1,895,913	134,803	747,316	112,554	603,217	929,725	874,790	363,499	939,677	358,927	149,903	359,017	150,028
$6,000 under $7,000	416,822	2,710,265	358,777	2,282,496	179,558	1,173,629	140,777	904,234	1,079,448	997,192	379,416	1,181,345	375,845	193,968	375,845	193,968
$7,000 under $8,000	374,304	2,811,819	337,203	2,403,605	208,263	1,562,539	192,688	1,297,424	1,017,078	963,159	361,907	1,336,350	360,059	218,486	360,059	218,486
$8,000 under $9,000	378,323	3,219,812	345,511	2,883,259	178,375	1,516,217	169,504	1,393,755	1,041,492	986,748	359,842	1,672,827	359,103	289,034	359,108	289,034
$9,000 under $10,000	360,145	3,410,850	324,092	3,010,691	216,006	2,046,167	195,209	1,792,514	958,122	906,115	355,723	1,882,259	354,633	325,805	354,633	325,805
$10,000 under $11,000	349,458	3,671,012	323,212	3,297,210	227,393	2,390,780	209,975	2,145,011	1,000,547	966,400	344,723	2,043,382	342,769	357,709	342,770	357,716
$11,000 under $12,000	319,957	3,674,644	298,927	3,352,169	214,779	2,462,940	199,907	2,246,323	954,371	933,905	316,954	2,075,685	316,232	367,691	316,232	367,691
$12,000 under $13,000	297,986	3,716,700	282,989	3,426,643	208,796	2,607,759	200,420	2,419,728	914,076	895,578	296,964	2,143,778	295,782	386,382	295,782	386,438
$13,000 under $14,000	315,453	4,252,014	289,707	3,835,525	229,749	3,100,640	213,803	2,839,252	970,025	946,780	314,270	2,531,251	314,064	459,271	314,091	459,332
$14,000 under $15,000	295,961	4,294,495	282,801	3,992,429	240,510	3,491,699	229,659	3,258,541	989,163	960,024	295,414	2,566,483	295,064	465,336	295,072	465,352
$15,000 under $20,000	986,075	16,912,416	934,030	15,342,503	871,771	14,984,543	830,901	13,777,625	3,337,994	3,270,907	983,975	10,627,886	981,668	2,005,195	981,689	2,005,418
$20,000 under $25,000	477,854	10,592,787	442,572	9,357,359	447,684	9,933,380	419,252	8,886,325	1,667,525	1,632,224	476,535	7,108,529	476,441	1,434,655	476,455	1,434,800
$25,000 under $30,000	228,180	6,213,431	208,325	5,264,657	217,580	5,920,169	201,480	5,106,850	817,477	798,614	228,140	4,304,070	227,887	928,696	227,938	929,042
$30,000 under $50,000	203,025	7,425,423	165,230	4,912,067	183,319	6,686,222	153,331	4,561,585	737,418	715,175	202,758	5,300,067	202,473	1,301,452	202,529	1,302,321
$50,000 under $100,000	66,281	4,340,910	46,665	2,024,524	59,957	3,919,303	43,859	1,899,144	253,701	238,696	65,968	3,221,034	65,731	1,048,561	65,801	1,051,901
$100,000 under $200,000	11,527	1,491,860	8,102	581,596	10,306	1,332,313	7,489	544,398	42,570	38,543	11,465	1,105,593	11,425	465,539	11,472	470,238
$200,000 under $500,000	2,427	683,426	1,670	180,011	2,044	571,487	1,488	159,871	8,413	7,310	2,385	481,829	2,365	246,731	2,411	252,369
$500,000 under $1,000,000	350	232,144	260	48,736	281	187,620	226	40,929	1,236	1,066	342	161,379	341	92,250	345	95,436
$1,000,000 or more	116	191,668	95	44,416	95	159,560	82	39,179	391	358	114	129,527	113	78,122	115	81,835
Returns under $5,000	2,872,155	6,292,813	2,462,153	5,785,079	506,793	1,169,287	340,507	1,226,056	4,747,086	4,366,535	1,218,842	1,394,885	1,201,024	209,272	1,201,395	211,243
Returns $5,000 under $10,000	1,935,502	14,382,764	1,723,117	12,475,964	917,005	7,045,868	810,732	5,991,144	5,025,865	4,728,004	1,820,387	7,012,458	1,808,567	1,177,196	1,808,662	1,177,322
Returns $10,000 under $15,000	1,578,815	19,608,864	1,477,636	17,903,976	1,121,227	14,053,817	1,053,764	12,908,856	4,828,182	4,702,687	1,568,325	11,360,580	1,563,911	2,036,388	1,563,947	2,036,530
Returns $15,000 or more	1,975,835	48,084,063	1,806,949	37,755,870	1,793,037	43,694,598	1,658,108	35,015,908	6,866,725	6,702,893	1,971,682	32,439,914	1,968,444	7,601,199	1,968,755	7,623,359

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
Colorado																
Total	**1,007,203**	**10,144,843**	**909,441**	**8,287,562**	**542,823**	**7,773,116**	**491,209**	**6,401,771**	**2,528,937**	**2,439,527**	**811,544**	**6,250,991**	**804,784**	**1,295,828**	**804,960**	**1,298,752**
Under $1,000	92,089	−53,158	81,366	60,702	8,132	−86,612	4,334	17,087	135,453	125,877	(*)	(*)	(*)	(*)	2,599	381
$1,000 under $2,000	75,058	115,755	73,214	109,853	2,557	4,291	2,099	3,902	81,449	79,860	50,193	28,166	50,044	4,001	50,049	4,019
$2,000 under $3,000	64,160	162,007	57,379	142,583	9,375	24,207	8,234	17,968	91,386	83,017						
$3,000 under $4,000	51,665	184,673	43,392	148,814	12,893	44,162	9,531	33,573	77,341	70,534	44,708	69,990	44,684	10,628	44,684	10,628
$4,000 under $5,000	67,917	311,408	59,689	282,482	25,812	116,808	23,253	115,586	124,726	118,392	66,435	128,149	64,838	19,777	64,838	19,777
$5,000 under $6,000	58,966	324,300	47,000	256,346	34,378	186,657	25,649	141,481	148,572	141,777	54,577	126,055	53,825	19,561	53,886	19,672
$6,000 under $7,000	44,585	289,045	42,169	240,656	13,849	89,455	12,031	51,248	93,806	90,187	43,499	149,913	43,167	25,352	43,167	25,352
$7,000 under $8,000	62,918	474,272	58,776	421,665	34,002	253,920	31,445	230,359	170,553	162,486	60,231	237,685	59,098	39,037	59,098	39,183
$8,000 under $9,000	43,768	367,278	34,610	285,935	30,540	256,349	26,599	223,653	122,349	121,507	43,648	198,473	43,521	30,355	43,521	30,355
$9,000 under $10,000	36,208	340,157	32,684	300,649	21,241	196,409	19,182	168,257	83,058	80,777	36,230	209,192	35,287	36,191	35,287	36,191
$10,000 under $11,000	31,593	330,532	29,278	300,294	22,064	230,130	21,163	215,635	92,570	92,543	31,415	195,892	31,285	34,803	31,285	34,803
$11,000 under $12,000	42,991	493,106	41,249	450,474	27,970	320,692	27,668	318,079	129,922	126,008	42,932	294,335	41,492	50,888	41,492	50,888
$12,000 under $13,000	46,490	579,695	44,314	516,966	34,764	433,577	32,768	382,284	136,275	131,260	46,464	359,040	46,464	64,475	46,464	64,475
$13,000 under $14,000	36,736	493,984	34,637	446,136	32,767	440,955	31,933	416,246	144,294	138,530	36,735	282,571	36,713	49,558	36,713	49,558
$14,000 under $15,000	29,722	432,282	28,279	407,261	25,780	376,303	25,602	373,852	104,457	102,481	29,722	262,834	29,720	47,532	29,720	47,532
$15,000 under $20,000	118,146	2,039,714	111,456	1,821,471	111,556	1,922,832	105,793	1,735,762	426,369	420,536	118,186	1,305,387	118,117	244,688	118,157	244,820
$20,000 under $25,000	47,232	1,039,856	41,651	810,041	43,097	949,806	38,890	758,487	162,657	157,799	47,262	722,202	47,235	147,246	47,235	147,247
$25,000 under $30,000	27,812	754,994	25,728	588,982	25,529	691,313	23,930	554,003	98,945	96,851	27,829	546,951	27,688	116,446	27,688	116,452
$30,000 under $50,000	20,667	771,460	16,169	444,200	18,886	698,309	15,254	415,511	73,541	69,199	20,501	579,880	20,647	146,345	20,649	146,388
$50,000 under $100,000	7,003	449,959	5,271	185,171	6,253	400,603	4,774	166,802	25,496	24,612	6,959	354,162	6,951	116,084	6,958	116,765
$100,000 under $200,000	1,226	159,997	936	48,327	1,147	149,343	897	43,887	4,829	4,479	1,223	130,727	1,209	55,187	1,220	55,521
$200,000 under $500,000	223	62,194	174	15,512	206	56,328	163	15,089	806	744	223	50,009	223	26,055	223	26,844
$500,000 under $1,000,000	23	15,467	20	3,042	20	13,223	17	3,020	75	64	23	13,403	23	8,136	23	8,355
$1,000,000 or more	4	5,929	(*)	(*)	3	4,056	(*)	(*)	9	7	4	5,612	4	3,428	4	3,545
Under $5,000	350,889	720,685	315,040	744,434	58,769	102,856	47,451	188,116	510,355	477,680	163,885	226,667	162,115	34,457	162,170	34,805
$5,000 under $10,000	246,445	1,795,052	215,239	1,505,251	134,010	982,790	114,906	814,998	618,338	596,734	238,185	921,318	234,898	150,496	234,959	150,753
$10,000 under $15,000	187,532	2,329,536	177,757	2,121,131	143,345	1,801,657	139,134	1,706,096	607,518	590,822	187,268	1,394,672	185,674	247,256	185,674	247,256
$15,000 or more	222,336	5,299,570	201,405	3,916,746	206,697	4,885,813	189,718	3,692,561	792,727	774,291	222,205	3,708,333	222,097	863,616	222,157	865,937
Connecticut																
Total	**1,273,083**	**15,025,749**	**1,154,801**	**12,508,670**	**689,266**	**11,653,387**	**642,036**	**9,799,458**	**3,281,962**	**3,121,067**	**1,043,540**	**9,818,872**	**1,039,722**	**2,188,684**	**1,039,820**	**2,192,877**
Under $1,000	84,082	4,555	74,023	61,915	4,046	−40,059	3,282	17,609	102,166	101,368	—	—	—	—	2,608	270
$1,000 under $2,000	97,566	144,637	88,314	129,248	8,856	14,498	8,658	18,025	130,367	124,074	(*)	(*)	(*)	(*)		
$2,000 under $3,000	62,393	160,067	44,925	103,970	4,243	10,857			95,477	70,977	37,117	21,640	36,992	3,068	36,994	3,073
$3,000 under $4,000	64,470	230,390	55,056	174,811	19,125	68,754	18,592	46,581	130,470	109,414	50,046	59,059	47,462	8,698	47,462	8,698
$4,000 under $5,000	47,701	217,214	37,883	169,522	10,050	46,301	3,766	15,113	87,344	70,553	43,755	84,545	43,755	13,461	43,755	13,461
$5,000 under $6,000	50,133	274,632	48,286	260,990	14,504	77,230	13,157	77,407	117,152	110,743	45,441	116,749	45,441	19,014	45,441	19,014
$6,000 under $7,000	59,142	380,964	54,484	291,490	21,325	139,228	20,275	85,231	123,056	109,257	58,842	204,713	58,717	33,864	58,717	33,864
$7,000 under $8,000	85,916	640,259	71,974	515,058	38,887	294,336	35,536	257,295	211,292	189,489	85,916	357,848	85,856	60,390	85,856	60,390
$8,000 under $9,000	68,006	578,652	63,469	517,321	32,907	283,538	29,367	253,069	153,365	147,690	67,756	345,996	67,457	59,975	67,457	59,975
$9,000 under $10,000	60,177	571,115	58,587	539,893	22,508	215,041	21,168	198,793	125,106	121,960	60,052	364,403	59,890	65,963	59,890	65,963
$10,000 under $11,000	57,404	602,026	55,364	576,732	36,625	382,407	36,334	377,517	177,198	175,797	56,147	346,848	56,147	61,829	56,147	61,829
$11,000 under $12,000	41,502	477,127	38,405	418,680	32,359	370,819	30,609	341,974	120,714	116,067	41,497	291,532	41,497	51,598	41,497	51,598
$12,000 under $13,000	54,436	678,937	52,195	602,363	38,831	486,224	36,764	428,853	148,192	140,472	54,436	440,024	54,436	80,484	54,436	80,484
$13,000 under $14,000	53,615	721,061	51,458	663,493	45,897	618,567	45,173	585,085	166,012	164,580	53,615	458,098	53,440	82,787	53,440	82,787
$14,000 under $15,000	44,507	642,667	43,297	599,608	42,506	613,848	41,296	575,504	170,576	170,150	44,445	409,461	44,445	73,902	44,447	73,909
$15,000 under $20,000	171,472	2,958,824	163,887	2,701,535	155,010	2,674,685	151,485	2,510,431	596,591	589,167	171,471	2,035,624	171,356	390,882	171,356	390,883
$20,000 under $25,000	77,446	1,714,531	73,430	1,510,798	73,427	1,623,713	70,014	1,440,046	280,675	275,438	77,446	1,220,958	77,320	251,405	77,320	251,405
$25,000 under $30,000	36,264	980,612	33,168	850,328	35,251	951,948	32,468	833,020	135,064	130,598	36,264	720,609	36,264	159,031	36,264	159,031
$30,000 under $50,000	38,665	1,447,320	31,561	998,644	35,819	1,335,553	29,580	940,306	139,223	135,575	38,626	1,101,431	38,616	281,357	38,660	281,865
$50,000 under $100,000	14,548	959,093	12,092	563,846	13,753	907,827	11,697	548,166	57,878	54,894	14,503	750,695	14,478	256,109	14,478	257,057
$100,000 under $200,000	2,918	385,071	2,406	185,201	2,707	355,137	2,308	180,584	11,372	10,368	2,883	297,291	2,877	130,548	2,898	131,302
$200,000 under $500,000	608	166,432	473	62,350	553	150,857	448	58,791	2,333	2,147	605	126,054	602	64,555	606	65,163
$500,000 under $1,000,000	72	48,826	51	8,737	61	41,044	48	7,978	271	234	72	35,280	70	20,505	72	21,145
$1,000,000 or more	20	40,737	13	2,137	16	31,034	11	2,080	68	55	19	29,135	18	19,137	19	19,711
Under $5,000	356,212	756,862	300,201	639,466	46,320	100,352	34,298	97,327	545,824	476,386	133,504	166,123	130,795	25,349	130,819	25,501
$5,000 under $10,000	323,374	2,445,622	296,800	2,124,752	130,131	1,009,371	119,503	871,794	729,971	679,139	318,007	1,389,709	317,361	239,206	317,361	239,206
$10,000 under $15,000	251,464	3,121,818	240,719	2,860,877	196,218	2,471,864	190,176	2,308,933	782,692	767,066	250,140	1,945,963	249,965	350,601	249,967	350,608
$15,000 or more	342,013	8,701,447	317,081	6,883,576	316,597	8,071,798	298,059	6,521,402	1,223,475	1,198,476	341,889	6,317,077	341,601	1,573,527	341,673	1,577,562

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
Delaware																
Total	235,315	2,689,039	220,280	2,265,498	131,195	2,096,454	123,138	1,782,287	641,301	624,159	194,880	1,734,801	194,683	388,803	194,668	389,532
Under $1,000	16,757	1,603	16,229	7,948	226	−3,584	64	890	21,826	21,681	—	—	—	—	(*)	(*)
$1,000 under $2,000	17,274	23,926	15,556	19,149	4,621	8,372	4,726	7,529	25,183	22,327	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	10,994	26,065	9,318	20,163					17,338	16,500	7,164	2,224	7,164	316	7,164	316
$3,000 under $4,000	8,775	31,322	8,195	25,029	1,481	5,116			12,683	12,497	7,754	9,821	7,754	1,464	7,754	1,464
$4,000 under $5,000	14,638	65,990	14,207	61,283	4,833	22,671	4,492	20,213	33,468	33,200	12,440	23,993	12,389	3,736	12,389	3,736
$5,000 under $6,000	15,274	84,729	14,914	80,882	4,799	26,318	6,998	40,146	33,822	32,933	15,223	39,710	15,223	6,428	15,223	6,428
$6,000 under $7,000	9,058	58,228	7,387	47,413	4,045	26,452			22,596	19,739	8,355	29,612	8,355	4,846	8,355	4,846
$7,000 under $8,000	8,991	66,653	7,585	55,452	6,881	51,114	6,178	45,295	24,266	22,860	8,991	36,275	8,991	5,929	8,991	5,929
$8,000 under $9,000	12,674	106,518	12,623	104,318	5,182	43,994	5,131	42,905	37,972	37,224	12,674	60,789	12,674	10,455	12,674	10,455
$9,000 under $10,000	17,776	170,057	16,150	151,549	10,498	100,655	10,277	96,502	54,756	53,964	17,776	98,450	17,775	17,009	17,775	17,009
$10,000 under $11,000	7,723	80,651	7,556	75,822	5,030	52,563	4,902	48,013	21,924	21,922	7,723	49,425	7,684	8,754	7,684	8,754
$11,000 under $12,000	9,321	107,825	8,474	95,626	6,967	80,819	6,385	71,937	28,080	27,652	9,321	67,405	9,315	11,883	9,315	11,883
$12,000 under $13,000	10,426	130,072	10,186	122,505	7,924	98,576	7,684	93,260	33,966	33,300	10,426	81,142	10,426	14,717	10,426	14,717
$13,000 under $14,000	9,179	124,050	8,348	106,178	7,677	103,923	7,346	92,866	28,559	27,556	9,179	82,613	9,179	14,791	9,179	14,791
$14,000 under $15,000	7,876	114,563	7,523	105,741	6,124	89,133	6,022	87,465	25,979	25,476	7,876	76,574	7,876	14,276	7,876	14,276
$15,000 under $20,000	29,117	501,667	28,583	467,262	27,162	468,631	26,831	445,122	110,022	109,019	29,117	336,106	29,011	63,919	29,011	63,919
$20,000 under $25,000	13,767	304,063	13,185	277,027	12,846	284,025	12,405	262,560	49,861	49,041	13,767	218,812	13,767	44,987	13,767	44,987
$25,000 under $30,000	6,247	167,637	5,840	143,608	5,844	157,101	5,437	133,971	21,414	21,122	6,246	126,922	6,246	28,356	6,246	28,356
$30,000 under $50,000	7,035	255,637	6,439	197,251	6,805	247,511	6,323	193,724	28,317	27,417	7,035	196,802	7,021	49,320	7,021	49,320
$50,000 under $100,000	1,898	128,796	1,629	75,993	1,814	123,047	1,602	75,008	7,437	7,093	1,898	100,894	1,898	34,336	1,898	34,336
$100,000 under $200,000	368	50,580	264	19,001	332	45,285	255	18,824	1,365	1,245	366	38,494	366	16,993	367	17,088
$200,000 under $500,000	97	28,798	59	4,463	70	20,559	53	4,274	317	277	95	19,851	95	11,049	95	11,061
$500,000 under $1,000,000	30	20,951	17	1,166	19	13,446	15	1,114	82	62	28	13,159	28	8,395	28	8,395
$1,000,000 or more	20	38,658	13	669	15	30,727	12	669	68	52	20	24,956	20	16,734	20	17,350
Under $5,000	68,438	148,905	63,505	133,571	11,161	32,575	9,282	28,632	110,498	106,205	28,764	36,810	28,713	5,626	28,717	5,632
$5,000 under $10,000	63,773	486,186	58,659	439,615	31,405	248,534	28,584	224,846	173,412	166,720	63,019	264,836	63,018	44,667	63,018	44,667
$10,000 under $15,000	44,525	557,161	42,087	505,872	33,722	425,015	32,339	393,541	138,508	135,906	44,525	357,160	44,480	64,422	44,480	64,422
$15,000 or more	58,579	1,496,787	56,029	1,186,439	54,907	1,390,332	52,933	1,135,266	218,883	215,328	58,572	1,075,995	58,452	274,088	58,453	274,812
District of Columbia																
Total	297,714	3,088,366	267,878	2,537,742	80,089	1,503,430	75,134	1,191,292	636,167	594,066	239,014	1,983,471	236,720	453,891	236,734	454,823
Under $1,000	23,501	9,824	20,415	14,821	82	−3,117	10	654	27,278	26,017	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	20,260	32,692	17,363	31,448	7,715	24,328	6,239	21,460	35,821	34,510	18,739	10,543	17,593	1,402	17,593	1,402
$2,000 under $3,000	28,242	70,740	23,090	54,676					40,421	34,523						
$3,000 under $4,000	19,108	66,638	17,580	62,924					27,462	26,261	17,854	22,282	16,708	3,291	16,708	3,291
$4,000 under $5,000	18,134	81,668	13,179	58,094					34,279	23,686	15,731	33,466	15,731	4,920	15,731	4,920
$5,000 under $6,000	21,296	117,373	19,803	105,214	6,171	37,293	5,935	32,969	50,740	47,080	20,095	50,354	20,095	8,093	20,095	8,093
$6,000 under $7,000	10,671	70,688	10,561	67,954					23,718	23,608	10,648	37,742	10,648	6,420	10,648	6,420
$7,000 under $8,000	19,733	149,997	17,274	132,636	2,263	17,535	2,208	18,933	53,714	50,218	18,532	77,367	18,532	12,827	18,532	12,827
$8,000 under $9,000	18,506	158,608	18,506	158,033	8,375	74,514	8,297	71,016	35,758	35,756	18,506	101,200	18,506	18,166	18,506	18,166
$9,000 under $10,000	14,588	138,657	14,510	134,792					27,809	27,809	14,565	89,753	14,565	16,208	14,565	16,208
$10,000 under $11,000	11,227	117,512	10,264	105,776	6,697	72,708	6,590	71,034	29,184	28,222	10,853	70,550	10,853	12,882	10,853	12,882
$11,000 under $12,000	10,114	116,656	9,366	107,317					26,012	24,890	10,114	74,451	10,114	14,346	10,114	14,346
$12,000 under $13,000	12,795	159,778	12,580	155,370	3,867	48,820	3,760	47,242	29,191	29,083	12,795	108,136	12,795	21,269	12,795	21,269
$13,000 under $14,000	5,432	72,606	5,058	62,064	4,756	66,226	4,649	59,678	11,858	10,292	5,432	50,336	5,432	9,565	5,432	9,565
$14,000 under $15,000	4,383	63,183	4,276	58,594					11,010	10,903	4,383	43,066	4,383	8,561	4,383	8,561
$15,000 under $20,000	24,945	431,220	23,239	384,578	15,940	279,150	15,052	258,552	74,273	71,426	24,935	296,328	24,935	59,847	24,935	59,847
$20,000 under $25,000	13,597	303,435	12,816	274,557	8,719	194,224	8,579	181,963	35,672	34,276	13,596	225,125	13,596	49,715	13,597	49,736
$25,000 under $30,000	7,961	219,215	6,601	173,694	5,061	140,142	4,885	127,676	22,598	20,741	7,903	163,984	7,903	38,632	7,903	38,632
$30,000 under $50,000	9,851	377,613	8,707	294,183	7,517	283,391	6,601	206,358	27,940	24,712	9,850	283,286	9,849	76,634	9,850	76,659
$50,000 under $100,000	2,760	186,928	2,070	77,544	2,398	161,596	1,948	72,101	9,261	8,199	2,731	137,449	2,731	47,439	2,733	47,527
$100,000 under $200,000	437	57,874	300	15,601	376	50,277	274	14,666	1,551	1,333	435	43,016	434	18,826	435	18,885
$200,000 under $500,000	143	38,794	97	6,246	124	33,620	85	5,420	510	438	142	26,841	142	13,755	142	13,958
$500,000 under $1,000,000	24	15,854	20	1,551	23	15,015	19	1,495	82	64	23	10,557	23	6,239	24	6,429
$1,000,000 or more	6	10,813	3	75	5	7,708	3	75	25	19	6	7,578	6	4,846	6	5,145
Under $5,000	109,245	261,563	91,627	221,962	7,797	21,212	6,249	22,114	165,261	144,997	53,470	66,353	51,178	9,622	51,186	9,669
$5,000 under $10,000	84,794	635,323	80,654	598,627	16,809	129,342	16,440	122,919	191,739	184,471	82,346	356,415	82,346	61,715	82,346	61,715
$10,000 under $15,000	43,951	529,734	41,544	489,121	15,320	187,754	14,999	177,954	107,255	103,390	43,577	346,538	43,577	66,622	43,577	66,622
$15,000 or more	59,724	1,641,746	53,853	1,228,028	40,163	1,165,123	37,446	868,305	171,912	161,208	59,621	1,194,164	59,619	315,932	59,625	316,816

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
Florida																
Total	**3,100,655**	**31,107,682**	**2,650,294**	**23,298,735**	**1,731,120**	**24,024,737**	**1,457,493**	**17,918,927**	**8,066,085**	**7,466,621**	**2,463,204**	**19,370,211**	**2,453,627**	**4,341,142**	**2,453,886**	**4,357,831**
Under $1,000	200,475	—79,869	178,459	132,397	19,416	—156,995	9,471	33,923	284,022	271,994	—	—	—	—	70	743
$1,000 under $2,000	235,400	343,984	210,940	301,494	28,892	44,799	21,255	32,421	312,094	292,411	(*)	(*)	(*)	(*)	13,022	1,150
$2,000 under $3,000	211,908	532,416	167,029	390,589	56,761	141,437	38,855	81,621	396,929	332,865	120,697	48,536	120,397	6,856	120,397	6,856
$3,000 under $4,000	243,702	851,517	195,178	658,498	68,613	239,857	46,651	152,652	515,727	456,939	172,754	200,726	172,127	29,695	172,136	29,758
$4,000 under $5,000	199,558	904,493	159,381	682,522	95,406	433,510	67,484	278,931	451,452	373,732	177,684	293,545	177,277	45,665	177,282	45,677
$5,000 under $6,000	249,167	1,380,817	194,360	1,019,805	100,901	554,086	67,148	330,522	592,859	495,733	230,788	541,314	225,223	82,930	225,223	82,930
$6,000 under $7,000	164,677	1,066,278	142,905	884,657	81,242	527,844	67,087	412,836	378,673	358,857	160,551	528,014	160,172	84,384	160,172	84,384
$7,000 under $8,000	203,337	1,517,478	172,617	1,223,309	134,975	1,005,373	112,339	801,442	547,913	511,946	201,381	781,375	201,101	126,016	201,101	126,016
$8,000 under $9,000	131,740	1,123,097	103,289	833,117	70,458	599,354	53,217	429,399	358,356	327,766	128,753	612,025	128,259	104,335	128,259	104,335
$9,000 under $10,000	128,410	1,215,261	118,898	1,122,475	84,369	800,974	78,408	742,126	405,718	396,820	128,032	679,171	127,433	115,483	127,433	115,483
$10,000 under $11,000	132,899	1,393,005	122,443	1,233,613	100,794	1,055,840	93,592	968,724	417,081	399,140	132,898	810,547	132,513	140,308	132,513	140,308
$11,000 under $12,000	112,098	1,287,779	101,695	1,066,966	91,219	1,047,487	82,103	856,180	372,634	347,018	111,750	756,457	111,595	130,887	111,595	130,887
$12,000 under $13,000	107,372	1,342,030	97,002	1,149,666	88,379	1,105,030	81,934	976,212	375,901	363,840	107,198	808,599	106,983	142,291	106,983	142,291
$13,000 under $14,000	110,840	1,496,785	103,306	1,361,376	96,426	1,300,994	92,076	1,213,817	369,228	363,780	110,798	934,546	110,791	168,376	110,792	168,427
$14,000 under $15,000	89,828	1,297,595	82,222	1,149,189	80,828	1,167,701	75,788	1,082,373	284,395	277,775	89,788	849,363	89,788	155,705	89,788	155,705
$15,000 under $20,000	292,410	5,049,390	267,424	4,305,693	268,350	4,637,951	249,884	4,026,110	992,856	958,303	291,304	3,462,109	291,299	660,479	291,301	660,519
$20,000 under $25,000	125,440	2,797,163	108,256	2,166,069	115,487	2,572,527	102,337	2,049,366	429,568	409,435	124,716	2,023,196	124,715	420,025	124,717	420,036
$25,000 under $30,000	50,198	1,362,125	43,603	1,014,135	46,420	1,261,717	41,084	962,539	173,578	165,208	50,157	1,044,957	50,131	230,515	50,158	230,876
$30,000 under $50,000	73,729	2,729,458	54,230	1,385,724	68,398	2,530,403	51,608	1,343,880	266,759	236,038	73,711	2,117,100	73,633	527,438	73,648	528,440
$50,000 under $100,000	29,028	1,924,883	20,693	809,193	26,141	1,735,331	19,256	763,198	108,787	98,670	28,881	1,579,081	28,846	535,152	28,893	536,744
$100,000 under $200,000	6,691	877,957	5,070	297,352	6,087	798,117	4,722	277,818	25,273	22,921	6,658	719,784	6,641	308,556	6,664	311,823
$200,000 under $500,000	1,480	419,977	1,097	88,553	1,321	373,462	1,015	84,002	5,355	4,647	1,459	337,881	1,458	176,931	1,472	180,694
$500,000 under $1,000,000	208	139,853	151	13,277	183	124,259	138	12,058	720	605	206	114,829	205	68,377	207	70,984
$1,000,000 or more	60	134,190	46	7,066	54	123,679	41	6,777	207	178	60	119,630	60	79,670	60	82,565
Under $5,000	1,091,043	2,552,541	910,987	2,165,499	269,088	702,607	183,716	579,548	1,960,224	1,727,941	484,115	550,233	482,781	83,284	482,907	84,184
$5,000 under $10,000	877,331	6,302,930	732,069	5,083,363	471,945	3,487,631	378,199	2,716,325	2,283,519	2,091,122	849,505	3,141,898	842,188	513,148	842,188	513,148
$10,000 under $15,000	553,037	6,817,194	506,668	5,960,809	457,646	5,677,050	425,493	5,097,306	1,819,239	1,751,553	552,432	4,159,512	551,670	737,566	551,671	737,618
$15,000 or more	579,244	15,434,996	500,570	10,087,062	532,441	14,157,447	470,085	9,525,750	2,003,103	1,896,005	577,152	11,518,568	576,988	3,007,144	577,120	3,022,680
Georgia																
Total	**1,741,547**	**18,724,436**	**1,820,510**	**14,274,611**	**983,770**	**13,135,527**	**889,780**	**11,185,436**	**4,631,854**	**4,512,913**	**1,378,348**	**9,892,819**	**1,374,022**	**2,089,963**	**1,374,184**	**2,074,158**
Under $1,000	136,212	—3,583	124,357	90,578	9,517	—68,347	5,691	19,925	173,083	171,540	(*)	(*)	(*)	(*)	5,175	642
$1,000 under $2,000	121,510	180,945	107,592	155,082	11,093	18,839	3,882	7,398	170,054	161,342	89,500	37,953	89,374	5,370	89,374	5,370
$2,000 under $3,000	130,055	315,328	120,696	301,170	22,073	54,223	19,417	51,568	191,922	182,856	96,320	109,309	95,940	16,198	95,940	16,198
$3,000 under $4,000	132,789	461,843	123,825	427,922	31,601	111,034	27,570	86,103	287,835	274,639	87,741	183,732	87,463	28,802	87,463	28,802
$4,000 under $5,000	100,805	459,364	91,682	403,075	33,143	152,725	26,866	118,914	197,877	187,102	107,538	254,858	107,234	40,902	107,234	40,902
$5,000 under $6,000	119,748	654,945	113,000	633,666	56,325	309,815	50,437	289,897	330,086	328,360	93,813	276,050	93,330	45,333	93,355	45,418
$6,000 under $7,000	99,983	650,393	93,491	573,257	59,726	388,997	56,662	339,508	285,772	276,754	87,726	369,614	87,417	62,111	87,418	62,113
$7,000 under $8,000	88,105	658,158	82,982	595,741	41,443	308,634	36,454	250,551	219,410	208,631	92,832	376,820	92,702	60,201	92,704	60,202
$8,000 under $9,000	92,832	782,936	85,499	702,486	71,535	599,632	64,580	531,282	313,234	296,849	83,656	449,404	83,595	75,737	83,595	75,737
$9,000 under $10,000	84,299	799,729	79,290	680,523	63,823	606,389	61,723	521,805	251,410	244,905	86,558	515,694	86,557	87,266	86,557	87,266
$10,000 under $11,000	86,558	913,289	79,799	823,195	66,087	698,554	60,881	627,281	297,188	293,082	66,057	445,635	66,057	78,178	66,057	78,178
$11,000 under $12,000	66,234	761,065	62,233	699,241	51,653	594,001	49,382	552,156	219,913	219,025	60,203	441,819	60,203	77,304	60,203	77,304
$12,000 under $13,000	61,492	766,474	61,063	753,830	53,282	663,715	53,030	653,705	216,100	213,602	63,709	500,556	63,702	88,814	63,702	88,814
$13,000 under $14,000	63,772	863,236	61,540	814,837	58,593	793,079	57,789	763,862	225,721	223,220	39,780	368,179	39,754	66,634	39,754	66,634
$14,000 under $15,000	39,782	575,272	37,956	518,303	38,212	553,025	36,386	496,701	140,109	137,603	167,882	1,920,122	167,731	365,690	167,731	365,690
$15,000 under $20,000	168,691	2,894,806	163,747	2,706,757	154,734	2,655,084	151,534	2,540,897	562,130	553,235	63,353	950,195	63,344	190,400	63,406	190,489
$20,000 under $25,000	63,429	1,406,648	60,794	1,267,867	61,925	1,371,310	59,291	1,219,926	246,658	245,445	31,218	613,438	31,218	132,593	31,219	132,639
$25,000 under $30,000	31,219	854,837	27,212	659,380	29,470	806,633	26,455	651,939	112,552	110,228	38,675	1,096,216	38,670	275,094	38,670	275,191
$30,000 under $50,000	39,310	1,458,014	32,473	946,268	35,669	1,329,783	30,918	937,273	134,327	130,937	11,874	619,517	11,826	204,029	11,842	204,830
$50,000 under $100,000	11,927	800,858	9,122	381,308	11,305	761,915	8,813	370,784	45,750	43,548	2,335	238,781	2,330	100,622	2,339	101,475
$100,000 under $200,000	2,345	304,306	1,784	108,075	2,150	280,177	1,671	104,004	9,063	8,498	375	80,352	375	41,352	377	41,985
$200,000 under $500,000	381	104,611	320	26,917	356	97,754	305	25,525	1,408	1,289	50	24,436	49	14,506	52	14,986
$500,000 under $1,000,000	52	33,278	39	4,344	41	26,002	31	3,739	193	173	17	19,220	17	12,701	17	13,293
$1,000,000 or more	17	27,684	14	789	14	22,554	12	693	59	50						
Under $5,000	621,371	1,413,897	568,152	1,377,828	107,427	268,474	83,426	283,909	1,020,771	977,479	278,695	331,912	277,911	50,496	277,952	51,012
$5,000 under $10,000	484,967	3,546,161	454,262	3,185,673	292,852	2,213,466	269,856	1,933,043	1,399,912	1,355,499	465,565	1,726,746	464,278	284,284	464,306	284,373
$10,000 under $15,000	317,838	3,879,335	302,591	3,609,406	267,827	3,302,373	257,468	3,093,706	1,099,031	1,086,532	316,307	2,271,883	316,273	398,196	316,273	398,196
$15,000 or more	317,371	7,885,041	295,505	6,101,705	295,664	7,351,211	279,030	5,854,780	1,112,140	1,093,403	315,779	5,562,276	315,560	1,336,987	315,653	1,340,577

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
Hawaii																
Total	**345,211**	**3,749,212**	**321,504**	**3,151,008**	**166,213**	**2,712,425**	**155,620**	**2,267,349**	**856,854**	**832,638**	**281,985**	**2,303,309**	**281,914**	**493,198**	**281,932**	**494,076**
Under $1,000	29,035	4,133	26,301	15,407	2,912	−6,970	1,608	2,454	34,554	34,300	—	—	—	—	(*)	(*)
$1,000 under $2,000	24,020	36,931	23,521	37,473	2,466	5,146	2,988	8,291	26,847	26,010	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	20,076	49,366	17,381	43,957					24,542	22,210	16,522	7,608	16,522	1,091	16,522	1,091
$3,000 under $4,000	16,419	56,593	13,850	46,662	1,197	3,942			22,601	21,057	14,653	19,319	14,653	2,884	14,653	2,884
$4,000 under $5,000	17,419	77,280	15,522	68,312	2,077	9,449	1,766	7,555	25,770	23,866	16,537	36,071	16,536	5,726	16,536	5,726
$5,000 under $6,000	27,397	147,145	25,674	129,606	8,688	46,571	7,708	38,623	54,579	52,380	26,558	65,443	26,558	10,502	26,558	10,502
$6,000 under $7,000	12,360	80,522	12,053	75,857	4,667	30,429	4,576	28,143	31,053	29,512	10,909	36,279	10,909	5,868	10,909	5,868
$7,000 under $8,000	15,077	112,600	13,216	87,586	6,706	50,940	5,594	32,714	29,766	27,251	14,896	69,027	14,896	11,448	14,897	11,481
$8,000 under $9,000	19,299	164,026	16,923	137,903	9,323	79,525	7,650	60,594	50,449	48,295	19,299	91,794	19,299	15,890	19,299	15,890
$9,000 under $10,000	19,219	181,945	18,302	167,349	9,632	91,346	9,587	86,270	50,846	50,799	18,470	108,739	18,470	19,576	18,470	19,576
$10,000 under $11,000	10,713	113,058	10,364	109,621	6,772	71,803	6,510	69,719	34,270	33,755	10,374	63,732	10,374	11,290	10,374	11,290
$11,000 under $12,000	17,679	202,546	17,526	190,505	13,555	155,173	13,402	143,961	61,679	61,397	17,679	118,653	17,679	20,814	17,679	20,814
$12,000 under $13,000	11,753	147,610	11,462	137,362	7,879	99,084	7,588	90,773	38,338	37,078	11,353	84,278	11,313	15,273	11,313	15,273
$13,000 under $14,000	10,428	141,626	9,606	127,852	9,318	126,571	8,596	114,337	37,874	37,190	10,422	86,223	10,422	15,388	10,428	15,398
$14,000 under $15,000	10,929	159,194	10,702	146,791	8,224	119,617	8,097	111,444	36,170	36,120	10,923	98,385	10,923	18,352	10,923	18,352
$15,000 under $20,000	37,966	651,313	36,778	584,991	30,866	531,565	30,174	487,541	128,879	127,444	37,966	424,224	37,965	81,664	37,965	81,664
$20,000 under $25,000	21,455	479,796	20,725	420,657	19,579	437,425	19,029	388,347	78,550	77,211	21,396	316,420	21,390	64,403	21,391	64,424
$25,000 under $30,000	10,878	296,443	10,515	265,387	10,769	293,469	10,475	264,862	42,049	41,432	10,877	204,213	10,877	44,058	10,877	44,058
$30,000 under $50,000	9,817	360,524	8,559	244,200	8,637	317,667	7,954	225,940	35,571	33,494	9,810	260,006	9,790	65,603	9,792	65,672
$50,000 under $100,000	2,717	180,780	2,079	84,851	2,466	163,534	1,912	78,181	10,363	9,893	2,700	132,336	2,697	43,984	2,699	44,113
$100,000 under $200,000	440	58,484	356	20,151	388	51,427	328	19,302	1,712	1,592	438	44,531	438	18,834	439	19,053
$200,000 under $500,000	95	26,771	78	7,345	79	22,218	69	7,121	332	300	95	20,314	95	10,506	95	10,661
$500,000 under $1,000,000	15	10,147	11	1,183	10	6,744	9	1,177	45	40	14	7,265	14	4,552	15	4,580
$1,000,000 or more	5	10,379	(*)	(*)	3	5,750	(*)	(*)	15	10	4	8,427	4	5,489	5	5,687
Under $5,000	106,969	224,303	96,575	211,811	8,652	11,567	6,362	18,299	134,314	127,443	47,802	63,019	47,801	9,704	47,804	9,720
$5,000 under $10,000	93,352	686,238	86,168	598,301	39,016	298,811	35,115	246,344	216,693	208,237	90,132	371,282	90,132	63,285	90,133	63,317
$10,000 under $15,000	61,502	764,034	59,660	712,131	45,748	572,249	44,193	530,234	208,331	205,540	60,751	451,270	60,711	81,117	60,717	81,127
$15,000 or more	83,388	2,074,637	79,101	1,628,764	72,797	1,829,801	69,950	1,472,471	297,516	291,416	83,300	1,417,736	83,270	339,092	83,278	339,910
Idaho																
Total	**285,232**	**2,578,841**	**243,780**	**1,944,580**	**184,687**	**2,142,357**	**153,779**	**1,602,795**	**831,182**	**783,473**	**223,680**	**1,513,512**	**219,894**	**291,603**	**219,901**	**292,077**
Under $1,000	21,500	−19,338	15,994	17,588	8,000	−25,824	3,759	10,261	44,472	40,756	—	—	—	—	(*)	(*)
$1,000 under $2,000	22,322	33,705	20,014	29,476	3,349	5,513	(*)	(*)	32,128	28,951	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	18,756	47,134	15,729	37,509	1,749	4,572	514	2,072	29,799	24,969	12,495	5,875	12,495	836	12,495	836
$3,000 under $4,000	18,245	64,753	15,164	50,828	9,616	35,094	7,228	25,152	47,871	44,638	12,587	12,345	12,577	1,812	12,577	1,812
$4,000 under $5,000	22,419	101,801	18,878	78,421	10,204	46,468	7,792	31,045	51,781	44,666	19,023	35,246	18,022	5,379	18,022	5,379
$5,000 under $6,000	23,415	128,594	19,390	100,137	14,649	80,631	12,156	61,300	64,961	59,024	21,417	47,953	21,266	7,472	21,266	7,472
$6,000 under $7,000	14,574	95,188	9,890	49,014	13,121	85,584	8,437	44,215	50,711	42,512	14,225	35,081	13,182	4,473	13,182	4,473
$7,000 under $8,000	16,173	121,024	14,297	106,232	11,579	86,945	10,087	75,528	48,104	46,526	16,042	60,904	15,580	9,174	15,580	9,174
$8,000 under $9,000	15,998	134,889	13,753	112,576	10,091	85,063	9,250	74,507	47,138	44,515	15,947	72,475	15,945	11,814	15,945	11,814
$9,000 under $10,000	13,359	127,144	12,236	110,729	10,605	100,519	10,089	90,111	45,684	44,569	13,011	68,399	12,621	11,469	12,621	11,469
$10,000 under $11,000	16,645	174,772	15,538	140,982	14,270	150,043	13,396	118,658	63,803	62,074	16,395	94,090	16,310	15,317	16,310	15,317
$11,000 under $12,000	9,734	112,448	8,810	96,673	9,734	112,448	8,810	96,673	35,822	35,628	9,734	61,907	9,732	10,164	9,732	10,164
$12,000 under $13,000	9,610	120,610	9,440	113,588	8,524	106,800	8,438	102,268	37,048	36,213	9,609	70,114	9,567	12,150	9,567	12,150
$13,000 under $14,000	8,222	110,778	7,998	106,967	7,388	99,592	7,248	96,941	28,024	28,024	8,226	68,417	8,223	12,168	8,223	12,168
$14,000 under $15,000	8,537	123,552	8,248	117,140	8,234	119,070	7,996	113,419	31,498	31,497	8,537	74,598	8,537	13,058	8,537	13,058
$15,000 under $20,000	25,283	430,402	22,872	360,676	24,285	413,439	22,274	350,766	93,096	91,980	25,295	286,179	25,051	51,962	25,051	51,972
$20,000 under $25,000	8,910	200,150	7,849	143,973	8,319	187,029	7,606	139,176	33,905	32,768	8,914	144,763	8,811	28,624	8,811	28,624
$25,000 under $30,000	4,921	135,730	3,877	78,116	4,552	125,465	3,676	76,574	17,909	17,774	4,923	103,585	4,922	21,471	4,922	21,471
$30,000 under $50,000	4,421	163,676	2,464	46,421	4,294	158,250	2,408	45,454	18,545	17,792	4,389	127,857	4,231	26,619	4,231	26,676
$50,000 under $100,000	1,854	117,539	1,128	36,397	1,807	114,810	1,113	36,123	7,586	7,371	1,854	97,715	1,786	27,808	1,787	27,883
$100,000 under $200,000	287	37,123	182	9,201	269	34,904	175	9,089	1,113	1,058	287	31,519	285	12,400	286	12,530
$200,000 under $500,000	47	14,639	30	1,936	47	15,942	28	1,856	178	155	47	12,023	47	6,237	47	6,390
$500,000 under $1,000,000	3	2,528	(*)	(*)	(*)	(*)	(*)	(*)	3	3	3	1,867	3	1,107	3	1,139
$1,000,000 or more	(*)	(*)	—	—	(*)	(*)	—	—	3	3	(*)	(*)	(*)	(*)	(*)	(*)
Under $5,000	103,241	228,055	85,779	213,822	32,918	65,823	20,592	70,137	206,051	183,982	44,806	54,068	43,795	8,113	43,800	8,132
$5,000 under $10,000	83,518	606,839	69,566	478,688	60,045	438,742	50,019	345,661	256,598	237,148	80,642	284,812	78,594	44,402	78,594	44,402
$10,000 under $15,000	52,747	642,160	50,034	575,350	48,150	587,953	45,888	527,959	196,195	193,438	52,501	369,126	52,369	62,857	52,369	62,857
$15,000 or more	45,726	1,101,787	38,402	676,720	43,573	1,049,839	37,280	659,038	172,339	168,906	45,712	805,506	45,136	176,228	45,138	176,683

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
Illinois																
Total	**4,505,335**	**51,122,750**	**4,085,223**	**42,646,405**	**2,360,318**	**38,651,807**	**2,135,620**	**32,230,925**	**11,724,486**	**11,160,776**	**3,719,613**	**33,432,770**	**3,702,545**	**7,251,471**	**3,702,673**	**7,264,719**
Under $1,000	294,560	—1,805	266,890	192,242	26,128	—115,801	18,505	49,123	405,972	382,228	(*)	(*)	(*)	(*)	10,250	778
$1,000 under $2,000	362,983	532,391	344,873	492,469	29,365	48,086	22,065	30,861	466,864	426,672	23,338	10,382	23,338	1,469	23,346	1,495
$2,000 under $3,000	270,512	674,629	219,115	512,771	30,993	79,116	21,008	36,869	440,196	385,832	174,713	76,339	174,224	10,848	174,224	10,848
$3,000 under $4,000	163,337	573,713	134,575	455,914	34,804	121,645	17,153	57,037	274,607	242,267	140,818	168,372	139,204	25,115	139,205	25,161
$4,000 under $5,000	200,855	911,364	161,934	711,509	55,671	250,417	39,463	166,762	407,216	350,274	181,998	346,976	179,183	53,834	179,183	53,834
$5,000 under $6,000	279,501	1,537,111	241,564	1,254,089	79,037	437,858	64,851	298,153	568,042	516,323	272,227	737,864	271,905	118,751	271,905	118,751
$6,000 under $7,000	200,042	1,299,484	171,054	1,083,286	62,474	405,608	46,241	299,352	493,868	450,548	186,274	644,225	185,849	108,676	185,853	108,769
$7,000 under $8,000	206,227	1,538,505	179,982	1,271,105	94,738	709,910	77,155	547,707	542,817	500,229	204,655	828,639	202,954	136,683	202,955	136,874
$8,000 under $9,000	219,170	1,859,134	198,699	1,578,556	85,528	723,181	68,848	523,740	488,997	452,739	218,257	1,152,980	214,656	202,757	214,656	202,757
$9,000 under $10,000	199,533	1,887,817	178,385	1,650,781	98,686	933,530	88,619	823,704	542,506	512,737	199,137	1,117,514	199,106	197,703	199,106	197,703
$10,000 under $11,000	190,923	2,009,996	183,677	1,868,933	108,613	1,144,253	103,506	1,067,428	528,680	511,308	190,749	1,239,996	190,416	222,510	190,416	222,560
$11,000 under $12,000	182,441	2,096,772	175,456	1,945,104	116,607	1,339,223	111,577	1,238,696	536,083	527,471	182,441	1,331,406	182,311	240,680	182,313	240,698
$12,000 under $13,000	194,486	2,425,710	184,751	2,237,849	154,196	1,924,483	146,574	1,793,243	566,483	555,025	194,486	1,561,857	194,424	280,925	194,424	280,925
$13,000 under $14,000	177,358	2,395,664	168,264	2,109,777	142,452	1,924,544	137,397	1,722,594	568,297	551,524	177,358	1,523,780	175,904	276,799	175,904	276,799
$14,000 under $15,000	163,646	2,378,525	156,627	2,186,313	134,248	1,951,790	128,816	1,795,022	589,305	582,021	163,646	1,500,370	163,586	276,051	163,586	276,051
$15,000 under $20,000	614,061	10,556,968	587,907	9,766,691	553,556	9,525,932	534,899	8,916,528	2,196,475	2,172,031	613,904	7,096,825	610,766	1,347,756	610,773	1,347,862
$20,000 under $25,000	297,778	6,612,380	282,441	5,881,693	284,213	6,312,337	271,760	5,672,654	1,050,505	1,030,271	297,717	4,795,036	297,508	981,043	297,510	981,091
$25,000 under $30,000	120,948	3,280,681	113,224	2,753,490	115,495	3,133,379	109,365	2,688,315	421,619	410,785	120,942	2,494,668	120,348	552,900	120,352	553,096
$30,000 under $50,000	119,500	4,409,782	99,614	2,775,587	110,214	4,058,370	93,726	2,686,851	449,322	426,825	119,348	3,423,526	119,301	867,430	119,318	867,955
$50,000 under $100,000	38,307	2,535,050	29,121	1,359,787	34,950	2,308,291	27,352	1,281,142	151,361	141,849	38,296	2,064,744	38,267	706,223	38,280	708,766
$100,000 under $200,000	7,604	987,663	5,891	433,302	6,994	906,969	5,643	416,514	29,542	26,859	7,565	820,578	7,552	360,949	7,558	363,144
$200,000 under $500,000	1,316	367,819	984	102,725	1,149	320,217	922	97,805	4,816	4,211	1,310	298,864	1,310	158,069	1,310	160,147
$500,000 under $1,000,000	191	127,473	153	16,508	156	104,422	136	14,979	686	576	189	99,282	189	59,583	191	61,217
$1,000,000 or more	56	125,924	42	5,924	51	104,047	39	5,846	207	171	56	97,958	55	64,638	55	67,438
Under $5,000	1,292,247	2,690,293	1,127,387	2,364,905	176,961	383,463	118,194	340,651	1,994,855	1,787,273	531,056	602,658	526,138	91,344	526,208	92,116
$5,000 under $10,000	1,104,473	8,122,051	969,684	6,837,816	420,463	3,210,086	345,714	2,492,656	2,636,230	2,432,576	1,080,550	4,481,221	1,074,470	764,569	1,074,475	764,854
$10,000 under $15,000	908,854	11,306,667	868,775	10,347,976	656,116	8,284,294	627,870	7,616,983	2,788,848	2,727,349	908,680	7,157,409	906,641	1,296,965	906,643	1,297,033
$15,000 or more	1,199,761	29,003,739	1,119,377	23,095,707	1,106,778	26,773,964	1,043,842	21,780,632	4,304,533	4,213,578	1,199,327	21,191,481	1,195,296	5,098,590	1,195,347	5,110,716
Indiana																
Total	**1,973,843**	**20,563,301**	**1,782,171**	**17,355,756**	**1,138,982**	**16,351,687**	**1,033,905**	**13,839,531**	**5,388,104**	**5,152,853**	**1,600,277**	**13,118,438**	**1,590,468**	**2,705,418**	**1,590,527**	**2,707,548**
Under $1,000	113,248	—886	89,395	49,718	25,466	—29,041	8,868	11,053	177,241	155,092	—	—	—	—	(*)	(*)
$1,000 under $2,000	181,385	270,877	151,119	210,780	23,043	36,682	10,582	12,914	263,104	226,139	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	121,487	292,574	98,542	240,006	26,143	62,169	21,936	58,833	225,266	202,743	69,625	32,386	69,625	4,609	69,625	4,609
$3,000 under $4,000	98,251	348,309	82,958	278,025	26,198	93,537	15,213	49,820	183,969	149,129	77,219	98,867	77,219	14,712	77,219	14,712
$4,000 under $5,000	88,472	397,309	77,787	337,131	25,469	113,479	20,496	88,885	182,104	162,677	77,248	148,536	76,893	23,336	76,893	23,336
$5,000 under $6,000	117,360	648,367	101,512	548,034	27,682	152,684	22,749	117,826	266,585	242,252	111,284	297,697	109,883	47,175	109,885	47,211
$6,000 under $7,000	96,876	626,259	92,726	554,077	31,533	205,004	27,745	162,753	198,200	194,895	94,053	342,341	93,897	56,996	93,897	56,996
$7,000 under $8,000	78,456	593,003	70,034	515,579	36,351	273,551	28,620	210,974	187,511	173,434	77,944	333,407	77,822	55,613	77,822	55,613
$8,000 under $9,000	121,005	1,034,261	115,986	958,101	81,862	698,236	79,957	653,022	328,542	322,830	120,699	604,848	118,102	102,990	118,102	102,990
$9,000 under $10,000	86,643	824,122	79,954	723,594	53,361	509,290	51,746	479,850	235,125	229,539	86,515	493,258	85,094	85,189	85,094	85,189
$10,000 under $11,000	76,773	804,449	74,270	751,689	60,235	633,039	57,732	582,106	226,024	223,732	76,596	482,075	75,784	83,287	75,784	83,287
$11,000 under $12,000	77,398	889,451	73,602	833,887	59,642	687,230	58,335	660,763	261,901	257,688	77,398	527,018	77,397	92,403	77,397	92,403
$12,000 under $13,000	104,034	1,300,469	100,119	1,231,131	86,611	1,082,733	83,940	1,031,187	363,142	359,293	104,034	795,207	103,699	141,494	103,699	141,494
$13,000 under $14,000	79,507	1,067,634	74,224	960,942	69,363	931,701	65,502	847,239	296,715	290,845	79,507	663,751	79,505	117,782	79,505	117,782
$14,000 under $15,000	83,669	1,207,651	80,793	1,148,848	77,169	1,114,338	75,812	1,080,734	312,262	312,258	83,669	770,673	83,643	138,979	83,643	138,979
$15,000 under $20,000	259,210	4,462,194	246,922	4,066,798	246,408	4,251,615	237,745	3,932,421	947,738	936,725	259,210	3,054,013	257,840	576,774	257,840	576,774
$20,000 under $25,000	108,229	2,387,850	103,169	2,084,512	104,741	2,314,110	99,798	2,031,517	418,094	412,605	108,226	1,728,431	107,626	349,084	107,628	349,240
$25,000 under $30,000	32,920	898,339	30,077	706,131	32,026	874,381	29,363	702,880	124,581	120,646	32,920	679,778	32,315	144,937	32,315	144,937
$30,000 under $50,000	35,033	1,311,392	28,496	692,223	32,804	1,235,370	27,712	677,520	135,531	128,681	35,028	1,046,816	35,023	265,361	35,028	265,379
$50,000 under $100,000	11,306	761,828	8,481	332,767	10,493	707,853	8,150	321,066	44,885	42,744	11,306	642,123	11,306	223,238	11,306	223,587
$100,000 under $200,000	2,108	277,512	1,618	98,184	1,945	256,907	1,533	94,103	7,793	7,084	2,107	238,879	2,107	107,164	2,108	107,463
$200,000 under $500,000	432	119,330	357	28,989	402	110,717	341	27,455	1,642	1,496	432	101,911	432	54,419	432	54,704
$500,000 under $1,000,000	28	19,362	20	2,509	23	15,774	20	2,509	107	94	28	13,266	27	8,171	28	8,662
$1,000,000 or more	13	21,645	10	2,101	12	20,328	10	2,101	42	32	13	16,462	13	10,751	13	10,973
Under $5,000	602,843	1,308,182	499,801	1,115,659	126,319	276,826	77,095	221,505	1,031,684	895,780	239,308	286,484	238,953	43,611	239,001	43,884
$5,000 under $10,000	500,340	3,726,011	460,212	3,299,384	230,789	1,838,766	210,817	1,624,425	1,215,963	1,162,950	490,495	2,071,552	484,798	347,962	484,800	347,998
$10,000 under $15,000	421,381	5,269,652	403,008	4,926,497	353,020	4,449,041	341,321	4,202,030	1,460,044	1,443,816	421,204	3,238,723	420,028	573,945	420,028	573,945
$15,000 or more	449,279	10,259,453	419,150	8,014,215	428,854	9,787,055	404,672	7,791,573	1,680,413	1,650,107	449,270	7,521,678	446,689	1,739,900	446,698	1,741,718

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
Iowa																
Total	**1,100,811**	**10,800,968**	**890,108**	**7,319,782**	**641,640**	**8,570,198**	**504,949**	**5,835,093**	**2,930,712**	**2,729,868**	**657,529**	**6,616,405**	**632,929**	**1,300,452**	**632,934**	**1,301,040**
Under $1,000	100,347	—2,056	84,367	48,211	6,953	—36,673	2,360	8,825	141,961	136,384	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	86,491	126,913	67,732	81,335	11,949	17,578	(*)	(*)	118,290	107,186	50,737	24,228	49,782	3,433	49,782	3,433
$2,000 under $3,000	72,359	183,477	57,317	132,218	9,402	24,031	4,433	11,069	111,761	85,979						
$3,000 under $4,000	76,094	263,722	39,424	113,447	32,618	113,940	7,891	7,397	182,726	116,935	47,957	53,430	47,234	7,804	47,235	7,859
$4,000 under $5,000	66,839	298,683	52,156	188,834	40,130	179,593	27,615	92,370	145,275	114,289	62,922	99,742	57,981	13,795	57,982	13,839
$5,000 under $6,000	68,426	372,061	57,830	289,514	25,437	137,689	21,318	96,710	146,529	138,605	65,994	168,759	64,514	26,602	64,514	26,602
$6,000 under $7,000	51,474	332,887	44,109	251,172	29,517	189,630	22,598	110,905	130,561	121,826	50,454	164,637	44,719	23,714	44,719	23,714
$7,000 under $8,000	51,395	386,734	37,318	249,090	28,996	216,531	18,635	124,716	137,626	127,060	49,629	202,928	46,907	33,336	46,907	33,336
$8,000 under $9,000	50,275	425,457	46,776	358,712	31,175	263,188	27,775	220,514	123,346	119,709	50,009	262,170	49,484	43,584	49,484	43,584
$9,000 under $10,000	44,362	420,540	40,703	390,096	40,215	382,420	37,412	362,681	143,768	139,994	44,152	239,351	42,581	38,143	42,581	38,143
$10,000 under $11,000	43,227	452,011	35,836	356,963	33,052	346,221	28,163	287,980	136,411	131,998	43,227	267,488	42,071	45,218	42,071	45,218
$11,000 under $12,000	56,233	650,549	48,240	517,416	49,238	570,031	43,239	461,988	208,859	206,542	56,231	385,119	55,683	62,417	55,683	62,417
$12,000 under $13,000	38,828	485,623	32,839	397,041	31,422	392,903	26,030	315,216	126,969	124,120	38,828	293,524	37,465	48,739	37,465	48,739
$13,000 under $14,000	43,900	592,931	42,353	479,513	37,998	512,541	36,787	429,817	144,954	144,786	43,877	373,442	42,921	62,959	42,921	62,959
$14,000 under $15,000	39,597	572,118	35,993	498,056	34,216	495,258	31,708	438,659	166,114	165,354	39,596	338,036	39,593	59,209	39,593	59,209
$15,000 under $20,000	112,860	1,933,896	96,466	1,496,266	106,288	1,819,252	91,336	1,419,146	409,342	402,786	112,859	1,310,159	111,602	236,534	111,603	236,583
$20,000 under $25,000	45,903	1,011,942	37,477	725,310	43,176	950,824	35,823	697,374	167,039	164,359	45,903	747,893	45,388	144,741	45,388	144,741
$25,000 under $30,000	22,536	614,707	14,746	271,123	21,661	589,551	14,744	271,120	70,897	68,211	22,536	481,176	22,425	94,993	22,425	94,993
$30,000 under $50,000	20,781	774,296	12,227	263,309	19,827	741,873	11,507	261,475	82,311	79,749	20,768	614,538	20,738	140,139	20,738	140,139
$50,000 under $100,000	7,620	502,675	5,262	156,267	7,190	476,551	5,049	150,016	31,303	29,636	7,597	416,022	7,588	134,672	7,588	134,672
$100,000 under $200,000	1,098	143,109	803	47,191	1,031	134,640	771	45,446	4,016	3,760	1,095	123,574	1,095	53,472	1,095	53,579
$200,000 under $500,000	148	41,517	118	7,831	134	37,504	110	7,279	593	543	147	35,272	147	18,388	147	18,506
$500,000 under $1,000,000	15	9,429	11	407	12	7,375	10	372	54	50	15	7,681	15	4,374	15	4,546
$1,000,000 or more	3	7,745	3	460	3	7,745	3	460	7	7	3	7,089	3	4,168	3	4,210
Under $5,000	402,130	870,740	300,996	564,045	101,052	298,468	51,931	133,219	700,013	560,773	164,609	177,547	157,990	25,049	157,994	25,149
$5,000 under $10,000	265,932	1,937,680	226,736	1,538,584	155,340	1,189,459	127,738	915,526	681,830	647,194	260,238	1,037,845	248,205	165,379	248,205	165,379
$10,000 under $15,000	221,785	2,753,232	195,261	2,248,989	185,926	2,316,954	165,927	1,933,661	783,307	772,800	221,759	1,657,608	217,733	278,542	217,733	278,542
$15,000 or more	210,964	5,039,316	167,113	2,968,162	199,322	4,765,317	159,353	2,852,687	765,562	749,101	210,923	3,743,404	209,001	831,481	209,002	831,969
Kansas																
Total	**831,480**	**8,442,028**	**719,532**	**6,289,148**	**499,877**	**6,833,850**	**429,931**	**5,050,441**	**2,144,081**	**2,028,433**	**657,752**	**5,404,086**	**648,096**	**1,113,069**	**648,115**	**1,114,705**
Under $1,000	60,964	—10,101	50,039	64,182	12,242	—34,120	2,910	37,153	101,010	95,937	—	—	—	—	(*)	(*)
$1,000 under $2,000	71,859	107,222	66,522	95,564	5,691	9,494	(*)	(*)	83,624	79,959	(*)	(*)	(*)	(*)	15,951	1,184
$2,000 under $3,000	31,231	79,757	28,306	58,989	11,378	29,010	9,802	16,912	76,440	68,312	12,982	7,129	12,982	1,012		
$3,000 under $4,000	61,326	222,535	44,862	151,663	15,400	55,117	14,486	45,201	122,899	98,063	43,673	58,043	40,706	8,272	40,706	8,272
$4,000 under $5,000	52,849	236,239	38,330	168,312	24,096	110,002	17,355	76,881	116,033	107,621	47,144	78,751	44,076	11,000	44,076	11,000
$5,000 under $6,000	45,003	245,722	42,994	211,531	23,439	129,831	21,696	113,230	112,087	102,818	44,575	97,749	43,914	15,397	43,914	15,397
$6,000 under $7,000	45,930	293,794	39,034	232,684	18,676	119,679	15,095	90,189	104,712	98,489	45,465	151,625	45,274	24,482	45,274	24,482
$7,000 under $8,000	45,518	337,039	44,183	284,777	18,160	135,947	17,111	101,405	90,907	83,850	45,330	207,323	45,330	35,437	45,330	35,437
$8,000 under $9,000	34,783	292,516	30,399	232,649	29,897	252,074	28,702	215,177	104,892	95,545	33,906	147,917	33,557	23,660	33,557	23,660
$9,000 under $10,000	45,969	432,495	40,701	357,117	45,764	430,542	40,597	356,140	144,630	143,821	45,717	243,179	44,383	36,488	44,383	36,488
$10,000 under $11,000	36,768	386,904	35,846	359,787	26,517	280,703	25,599	265,089	113,654	113,484	36,767	230,425	36,763	40,283	36,763	40,283
$11,000 under $12,000	43,251	497,953	38,182	421,103	35,261	405,864	31,821	348,625	124,159	117,407	43,250	309,264	43,225	53,635	43,226	53,649
$12,000 under $13,000	28,165	350,655	24,297	280,756	21,724	270,897	19,166	219,534	76,043	74,802	28,165	234,751	28,162	41,547	28,162	41,547
$13,000 under $14,000	34,124	460,872	32,062	397,920	30,405	410,494	28,345	348,960	100,569	95,400	34,124	307,338	33,789	55,124	33,789	55,124
$14,000 under $15,000	23,158	337,988	21,168	299,091	19,440	284,039	17,451	245,877	75,685	72,950	23,158	221,126	23,130	40,609	23,130	40,609
$15,000 under $20,000	90,180	1,536,880	80,867	1,205,751	85,667	1,457,315	76,832	1,139,762	310,682	305,655	90,180	1,059,917	89,521	196,220	89,522	196,723
$20,000 under $25,000	36,268	807,098	30,978	594,587	34,702	771,075	30,239	587,523	125,179	122,668	36,266	592,223	36,260	118,130	36,260	118,164
$25,000 under $30,000	15,508	419,535	11,971	267,365	14,436	390,800	11,230	255,408	51,970	50,940	15,504	323,589	15,488	67,724	15,490	67,726
$30,000 under $50,000	20,697	763,601	13,388	388,449	19,568	721,598	12,699	369,861	78,423	72,358	20,655	597,049	20,652	143,190	20,655	143,253
$50,000 under $100,000	6,766	445,098	4,517	161,092	6,439	423,394	4,371	155,081	26,179	24,410	6,765	367,862	6,758	120,306	6,761	120,405
$100,000 under $200,000	948	120,046	706	41,058	881	111,150	664	40,217	3,536	3,277	945	101,985	945	43,485	948	43,709
$200,000 under $500,000	189	52,598	161	13,336	175	48,544	151	12,758	689	600	188	44,525	188	23,412	189	23,728
$500,000 under $1,000,000	21	13,740	16	1,211	14	8,561	13	1,201	57	49	20	11,897	20	7,261	21	7,363
$1,000,000 or more	5	11,840	3	172	5	11,840	3	172	22	18	4	9,196	4	6,223	5	6,459
Under $5,000	278,229	635,653	228,059	538,710	68,807	169,503	48,146	184,232	500,006	449,892	106,768	145,146	100,733	20,456	100,736	20,499
$5,000 under $10,000	217,203	1,601,565	197,311	1,318,757	135,936	1,068,074	123,201	876,139	557,228	524,523	214,993	847,793	212,458	135,464	212,458	135,464
$10,000 under $15,000	165,466	2,034,373	151,555	1,758,657	133,347	1,651,996	122,382	1,428,085	490,110	474,043	165,464	1,302,904	165,069	231,197	165,070	231,212
$15,000 or more	170,582	4,170,436	142,607	2,673,021	161,887	3,944,276	136,202	2,561,980	596,737	579,975	170,527	3,108,244	169,836	725,952	169,851	727,532

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
Kentucky																
Total	1,116,784	9,826,783	982,144	8,127,949	643,754	7,689,881	548,489	6,308,972	2,995,527	2,860,119	845,701	5,884,081	831,403	1,198,475	831,410	1,199,288
Under $1,000	102,382	29,769	81,276	58,837	16,853	−16,466	2,344	9,712	147,301	129,412	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	85,363	129,870	70,169	104,607	28,790	43,928	18,741	28,100	170,616	155,709	47,624	18,985	47,493	2,735	47,493	2,735
$2,000 under $3,000	73,296	177,945	67,396	147,063	16,947	39,706	12,124	24,765	124,195	115,986						
$3,000 under $4,000	97,133	336,974	77,275	259,451	27,538	96,975	18,360	59,355	219,255	192,823	65,946	78,148	62,953	11,460	62,953	11,460
$4,000 under $5,000	105,839	475,464	94,668	402,320	49,092	221,605	38,842	170,135	273,270	262,328	86,646	153,802	83,846	22,999	83,846	22,999
$5,000 under $6,000	60,814	335,985	48,909	267,283	34,477	191,463	25,531	139,548	139,605	122,854	60,228	144,400	60,228	22,421	60,228	22,421
$6,000 under $7,000	63,399	408,254	51,744	319,158	32,536	209,941	23,684	139,316	204,139	196,127	52,848	166,471	48,854	25,300	48,854	25,300
$7,000 under $8,000	49,810	371,848	42,626	321,424	24,525	183,881	22,809	168,154	105,530	99,215	49,547	218,171	48,029	36,225	48,029	36,225
$8,000 under $9,000	61,456	518,264	58,501	475,684	36,828	310,831	34,070	271,543	153,603	150,539	61,324	307,409	60,252	51,990	60,252	51,990
$9,000 under $10,000	34,801	326,693	33,137	304,759	32,128	301,973	30,465	282,963	120,200	120,006	34,801	178,694	34,801	29,217	34,801	29,217
$10,000 under $11,000	49,362	517,913	48,465	485,860	39,913	416,999	39,016	393,541	160,011	159,432	49,360	303,330	49,182	52,235	49,182	52,235
$11,000 under $12,000	49,322	568,921	46,136	523,060	42,514	491,384	39,328	446,750	167,165	164,519	49,322	329,481	49,296	56,441	49,296	56,441
$12,000 under $13,000	44,322	558,866	39,112	489,803	40,749	513,802	37,245	469,081	148,785	144,819	44,322	346,411	44,315	59,929	44,315	59,929
$13,000 under $14,000	35,048	473,879	31,503	399,571	29,564	400,604	27,342	346,054	112,275	109,622	35,048	308,147	35,048	56,068	35,048	56,068
$14,000 under $15,000	29,768	430,238	29,031	414,610	25,800	372,813	25,063	356,743	89,512	86,866	29,768	291,319	29,768	53,570	29,768	53,570
$15,000 under $20,000	104,784	1,808,672	100,444	1,664,880	97,624	1,689,677	94,360	1,570,242	399,391	397,370	104,784	1,200,980	103,614	224,640	103,614	224,640
$20,000 under $25,000	36,053	793,809	32,371	664,125	33,392	738,354	30,376	621,082	126,160	122,706	36,029	577,065	35,710	117,212	35,710	117,212
$25,000 under $30,000	13,552	368,591	11,466	257,089	13,166	357,910	11,338	257,036	48,266	45,977	13,295	265,475	13,295	58,530	13,295	58,530
$30,000 under $50,000	14,622	541,427	12,269	323,308	14,346	531,240	12,139	320,328	54,785	54,263	14,614	431,325	14,527	103,791	14,527	103,791
$50,000 under $100,000	6,234	421,275	4,542	181,634	5,663	380,159	4,290	173,372	25,896	24,324	6,234	345,532	6,233	118,482	6,234	118,742
$100,000 under $200,000	1,196	152,142	912	45,873	1,095	139,580	838	43,847	4,728	4,453	1,194	128,598	1,192	56,072	1,194	56,244
$200,000 under $500,000	204	58,728	172	16,231	194	55,274	166	16,002	764	714	204	51,038	204	27,331	204	27,538
$500,000 under $1,000,000	19	12,896	16	897	16	10,918	14	881	59	40	19	10,947	19	6,608	19	6,719
$1,000,000 or more	5	8,360	4	422	4	7,330	4	422	16	15	5	7,939	5	5,163	5	5,198
Under $5,000	464,013	1,150,021	390,784	972,278	139,220	385,747	90,411	292,067	934,637	856,258	202,755	251,349	196,831	37,250	196,835	37,278
$5,000 under $10,000	270,280	1,961,043	234,917	1,688,307	160,494	1,198,090	136,559	1,001,524	723,077	688,741	258,748	1,015,145	252,164	165,154	252,164	165,154
$10,000 under $15,000	207,822	2,549,817	194,247	2,312,904	178,540	2,195,602	167,994	2,012,169	677,748	665,258	207,820	1,578,688	207,609	278,243	207,609	278,243
$15,000 or more	176,669	4,165,900	162,196	3,154,460	165,500	3,910,443	153,525	3,003,213	660,065	649,862	176,378	3,018,899	174,799	717,829	174,802	718,615
Louisiana																
Total	1,192,224	11,011,615	1,089,809	9,310,596	711,284	8,784,989	651,511	7,520,225	3,309,995	3,199,722	911,114	6,524,817	905,656	1,357,328	905,781	1,359,745
Under $1,000	109,937	−22,178	99,661	92,006	17,294	−68,329	11,494	33,980	150,757	146,713	—	—	—	—	52	176
$1,000 under $2,000	95,140	143,228	91,177	135,384	16,360	26,045	13,712	21,990	129,875	126,717	—	—	—	—	—	—
$2,000 under $3,000	71,382	175,154	61,228	133,838	17,671	43,408	11,811	28,044	124,500	117,929	42,818	18,553	42,818	2,618	42,818	2,618
$3,000 under $4,000	75,827	264,255	69,002	244,666	17,295	62,593	15,238	61,927	147,473	137,817	59,310	66,778	58,572	9,563	58,572	9,563
$4,000 under $5,000	62,942	283,588	52,455	240,039	23,269	102,384	18,289	84,517	138,317	126,517	50,740	99,279	50,740	15,482	50,740	15,482
$5,000 under $6,000	87,834	482,521	79,958	441,265	61,266	336,208	53,917	299,654	248,726	227,232	81,382	178,819	80,862	27,771	80,862	27,771
$6,000 under $7,000	72,707	479,185	61,927	376,354	40,001	263,415	34,660	207,081	193,679	179,662	72,665	228,883	71,857	36,855	71,857	36,855
$7,000 under $8,000	42,472	314,010	40,414	309,493	30,163	221,991	28,759	218,540	129,179	128,777	42,347	149,896	42,213	23,725	42,213	23,725
$8,000 under $9,000	63,349	536,057	57,851	496,684	43,669	372,177	41,740	363,392	218,341	205,319	58,143	259,504	57,990	42,671	57,990	42,671
$9,000 under $10,000	83,038	794,917	78,659	742,751	64,828	621,417	63,015	599,471	295,724	292,725	77,725	385,230	77,013	65,075	77,013	65,075
$10,000 under $11,000	51,048	536,347	46,036	482,241	40,563	426,861	39,528	415,749	163,724	159,187	50,687	308,938	49,686	52,198	49,694	52,249
$11,000 under $12,000	47,303	542,928	45,889	528,794	40,731	467,224	39,318	457,585	146,197	146,196	47,122	328,042	46,941	56,625	46,941	56,625
$12,000 under $13,000	62,370	779,125	61,451	751,396	51,700	646,651	50,963	633,070	207,439	207,436	62,190	481,312	62,180	85,253	62,180	85,253
$13,000 under $14,000	40,157	543,794	38,062	504,518	34,914	472,532	34,085	454,408	148,141	146,695	40,157	331,154	39,935	59,634	39,935	59,634
$14,000 under $15,000	35,915	518,408	34,063	479,977	31,311	451,894	30,725	440,475	147,128	145,861	35,915	318,759	35,915	57,691	35,915	57,691
$15,000 under $20,000	106,707	1,829,369	101,821	1,641,959	101,618	1,742,463	96,885	1,564,830	396,181	390,596	105,898	1,207,049	105,068	224,520	105,070	224,582
$20,000 under $25,000	40,961	899,321	37,515	785,276	40,328	885,402	37,507	785,227	164,422	161,470	40,961	627,019	40,961	125,799	40,961	125,799
$25,000 under $30,000	17,930	493,886	13,517	328,454	15,595	428,829	12,780	315,431	65,703	63,647	17,929	383,368	17,860	85,916	17,862	85,938
$30,000 under $50,000	15,089	552,299	11,849	310,917	13,475	497,641	10,385	264,336	53,004	49,529	15,058	443,731	15,031	111,668	15,041	111,742
$50,000 under $100,000	8,118	539,348	5,762	202,159	7,386	493,294	5,253	191,934	33,978	32,755	8,071	441,611	8,021	148,392	8,068	148,867
$100,000 under $200,000	1,696	221,354	1,269	64,192	1,559	203,703	1,220	61,531	6,410	6,003	1,696	185,102	1,693	80,207	1,696	80,656
$200,000 under $500,000	272	76,838	225	15,809	246	69,262	211	14,900	997	861	271	60,001	271	31,709	271	32,330
$500,000 under $1,000,000	23	15,951	15	2,109	18	12,605	16	2,153	81	61	23	13,046	23	8,096	23	8,192
$1,000,000 or more	7	11,910	3	315	4	5,299	(*)	(*)	19	17	6	8,743	6	5,860	7	6,251
Under $5,000	415,228	844,048	373,523	845,934	91,889	166,101	70,544	230,458	690,922	655,693	152,868	184,611	152,130	27,663	152,182	27,838
$5,000 under $10,000	349,400	2,606,689	318,809	2,366,546	239,927	1,815,208	222,091	1,688,138	1,085,649	1,033,715	332,262	1,202,332	329,935	196,098	329,935	196,098
$10,000 under $15,000	236,793	2,920,603	225,501	2,746,926	199,219	2,465,161	194,619	2,401,287	812,629	805,375	236,071	1,768,207	234,657	311,400	234,665	311,452
$15,000 or more	190,803	4,640,274	171,976	3,351,190	180,229	4,338,497	164,257	3,200,343	720,795	704,939	189,913	3,369,670	188,934	822,166	188,999	824,358

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
Maine																
Total	**393,622**	**3,316,358**	**354,893**	**2,681,760**	**211,211**	**2,574,874**	**191,082**	**2,074,680**	**999,464**	**949,299**	**301,200**	**1,977,354**	**299,671**	**391,600**	**299,673**	**391,798**
Under $1,000	45,048	9,756	39,824	22,680	3,673	—3,391	2,381	4,414	58,238	54,308	—	—	—	—	(*)	(*)
$1,000 under $2,000	30,715	47,869	28,040	42,229	5,504	8,040	4,020	4,919	45,182	38,147	—	—	—	—	—	—
$2,000 under $3,000	26,516	68,917	22,059	55,224	5,537	14,131	4,004	10,485	48,516	43,637	18,103	10,078	17,922	1,416	17,922	1,416
$3,000 under $4,000	24,767	86,302	22,431	75,957	2,525	8,558	1,896	5,079	33,226	30,249	22,835	31,532	22,043	4,712	22,043	4,712
$4,000 under $5,000	23,415	105,894	22,125	97,316	6,187	27,578	5,256	23,278	42,503	41,138	21,711	44,480	21,622	7,030	21,622	7,030
$5,000 under $6,000	26,966	149,764	22,148	109,835	10,527	58,111	9,283	45,322	64,766	55,250	24,115	65,571	23,976	10,417	23,976	10,417
$6,000 under $7,000	19,292	123,827	17,512	107,715	10,046	64,793	9,009	51,862	47,219	44,765	18,372	59,838	18,371	9,529	18,371	9,529
$7,000 under $8,000	23,455	172,592	22,159	158,562	17,368	127,834	16,854	118,585	70,834	69,483	22,668	84,941	22,627	13,778	22,627	13,778
$8,000 under $9,000	25,191	213,397	23,819	187,522	17,699	150,146	17,025	130,758	70,054	69,088	25,190	120,970	25,086	20,090	25,086	20,090
$9,000 under $10,000	21,565	204,493	19,352	172,454	16,812	159,505	14,659	129,417	72,378	69,723	21,520	112,839	21,520	19,003	21,520	19,003
$10,000 under $11,000	17,217	180,169	16,353	165,281	15,088	157,760	14,475	147,515	53,592	52,818	17,217	106,596	17,217	18,003	17,217	18,003
$11,000 under $12,000	18,005	207,094	17,131	190,813	16,076	184,847	15,700	175,500	63,191	61,753	18,005	123,475	17,913	21,169	17,913	21,169
$12,000 under $13,000	14,807	185,017	13,686	159,305	12,682	158,481	11,942	144,055	49,145	47,299	14,807	114,847	14,807	20,314	14,807	20,314
$13,000 under $14,000	13,459	181,440	13,066	166,381	12,660	170,727	12,267	155,805	47,265	45,989	13,459	113,754	13,459	20,189	13,459	20,189
$14,000 under $15,000	10,374	150,434	9,626	132,804	9,984	144,769	9,625	132,790	34,688	34,257	10,374	96,354	10,374	17,351	10,374	17,351
$15,000 under $20,000	32,456	556,807	30,452	487,519	29,498	506,831	27,969	450,898	120,252	117,615	32,451	379,055	32,397	72,652	32,397	72,652
$20,000 under $25,000	9,591	213,898	7,831	151,255	9,290	207,480	7,731	148,999	35,553	33,214	9,591	155,819	9,591	31,707	9,591	31,707
$25,000 under $30,000	3,388	90,870	2,735	54,770	3,171	85,352	2,634	53,796	13,779	13,251	3,388	65,059	3,373	13,781	3,373	13,781
$30,000 under $50,000	5,121	192,998	2,928	77,582	4,790	182,294	2,827	77,466	20,045	18,878	5,120	149,693	5,099	37,894	5,099	37,894
$50,000 under $100,000	1,946	126,485	1,413	55,185	1,801	117,595	1,341	53,561	7,826	7,369	1,946	103,001	1,946	34,736	1,946	34,754
$100,000 under $200,000	286	36,390	175	9,280	255	32,496	156	8,085	1,076	966	286	30,264	286	12,972	286	13,048
$200,000 under $500,000	39	10,309	28	2,091	35	9,303	28	2,091	124	96	39	7,886	39	4,042	39	4,103
$500,000 under $1,000,000	3	1,634	—	—	3	1,634	—	—	12	6	3	1,302	3	815	3	815
$1,000,000 or more																
Under $5,000	150,461	318,737	134,479	293,405	23,426	54,916	17,557	48,175	227,665	207,479	62,649	86,091	61,587	13,158	61,589	13,200
$5,000 under $10,000	116,469	864,073	104,990	736,088	72,452	560,389	66,830	475,945	325,251	308,309	111,865	444,160	111,580	72,818	111,580	72,818
$10,000 under $15,000	73,862	904,154	69,862	814,584	66,490	816,585	64,009	755,665	247,881	242,116	73,862	555,026	73,770	97,026	73,770	97,026
$15,000 or more	52,830	1,229,391	45,562	837,682	48,843	1,142,985	42,686	794,895	198,667	191,395	52,824	892,078	52,734	208,601	52,734	208,755
Maryland																
Total	**1,634,308**	**18,829,605**	**1,514,842**	**16,164,514**	**855,890**	**14,560,200**	**800,324**	**12,523,134**	**4,101,088**	**3,937,228**	**1,326,412**	**12,049,450**	**1,319,590**	**2,595,605**	**1,319,747**	**2,600,111**
Under $1,000	136,614	39,642	125,793	84,785	5,111	—29,924	1,253	11,166	157,767	152,115	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	141,462	207,688	131,687	189,040	(*)	(*)	(*)	(*)	175,129	161,477	63,780	35,027	63,780	4,949	63,780	4,949
$2,000 under $3,000	79,722	201,428	66,618	165,024	15,712	39,603	11,650	36,242	120,840	104,587						
$3,000 under $4,000	69,527	245,851	61,211	210,124	10,730	36,252	8,989	28,908	108,792	93,892	59,917	80,166	59,737	11,929	59,737	11,929
$4,000 under $5,000	59,867	270,977	54,674	244,705	11,325	50,715	9,890	46,047	101,393	92,851	57,546	118,245	57,546	18,166	57,546	18,166
$5,000 under $6,000	75,340	409,742	65,348	345,676	27,055	147,995	20,655	98,796	169,810	150,696	74,127	179,650	68,723	27,758	68,731	27,785
$6,000 under $7,000	79,237	516,521	74,312	458,751	34,334	221,884	30,274	192,243	193,455	182,243	78,932	256,231	78,137	41,893	78,139	41,915
$7,000 under $8,000	88,498	662,131	82,161	607,850	25,359	189,398	24,424	177,873	157,393	148,974	88,375	420,758	88,134	73,823	88,134	73,823
$8,000 under $9,000	62,700	531,464	58,880	470,399	30,873	261,836	29,858	224,756	146,691	140,629	62,698	327,197	62,698	56,937	62,700	56,953
$9,000 under $10,000	85,378	810,646	79,602	723,660	56,339	538,360	55,841	498,683	205,870	200,256	85,378	480,409	85,378	82,907	85,378	82,907
$10,000 under $11,000	64,575	680,005	61,778	637,733	33,040	349,707	30,601	308,620	165,291	162,078	64,449	424,556	64,449	76,536	64,449	76,536
$11,000 under $12,000	59,084	677,635	53,113	571,634	45,314	519,811	40,650	443,587	182,644	173,564	59,084	382,242	59,084	65,912	59,084	65,912
$12,000 under $13,000	74,053	926,801	72,767	873,108	57,051	711,733	56,073	677,517	233,163	228,601	74,045	576,600	74,020	103,555	74,028	103,598
$13,000 under $14,000	64,945	876,208	60,924	809,684	52,129	704,367	48,108	638,732	231,016	226,865	64,945	533,190	64,945	96,991	64,945	96,991
$14,000 under $15,000	52,977	768,666	49,408	684,649	42,700	620,251	40,844	578,070	188,420	186,688	52,977	464,562	52,977	85,011	52,977	85,011
$15,000 under $20,000	201,068	3,480,805	190,762	3,137,818	178,484	3,094,828	173,263	2,861,862	686,108	673,263	200,985	2,288,001	200,875	437,535	200,875	437,535
$20,000 under $25,000	102,959	2,288,392	100,097	2,087,409	98,243	2,183,858	95,445	1,996,921	373,045	366,727	102,952	1,580,959	102,952	322,403	102,959	322,457
$25,000 under $30,000	52,233	1,416,486	50,671	1,299,675	49,245	1,335,524	47,937	1,226,714	188,176	185,475	52,232	1,020,953	52,232	225,713	52,233	225,765
$30,000 under $50,000	67,931	2,484,602	62,737	1,976,595	64,365	2,363,753	60,030	1,907,401	250,417	243,538	67,929	1,848,231	67,925	468,055	67,929	468,254
$50,000 under $100,000	13,397	876,319	10,216	452,781	12,434	818,182	9,650	433,768	54,296	51,987	13,326	676,296	13,277	227,508	13,309	228,081
$100,000 under $200,000	2,261	292,887	1,744	105,259	2,142	277,112	1,702	104,343	9,526	9,040	2,259	227,941	2,249	97,450	2,260	98,583
$200,000 under $500,000	426	116,420	296	25,846	377	102,619	284	25,349	1,625	1,496	420	91,140	416	47,470	422	48,339
$500,000 under $1,000,000	42	28,691	35	1,871	36	23,750	32	1,578	170	140	42	22,303	42	13,513	42	13,795
$1,000,000 or more	12	19,598	8	438	9	14,590	6	314	51	46	12	14,793	12	9,591	12	10,172
Under $5,000	487,192	965,585	439,983	893,679	46,361	100,641	34,647	126,007	663,921	604,922	181,245	233,439	181,065	35,044	181,141	35,699
$5,000 under $10,000	391,153	2,930,504	360,303	2,606,336	173,960	1,359,472	161,052	1,192,351	873,219	822,798	389,510	1,664,245	383,070	283,317	383,082	283,383
$10,000 under $15,000	315,634	3,929,315	297,990	3,576,808	230,234	2,905,868	216,276	2,646,526	1,000,534	977,796	315,500	2,381,150	315,475	428,004	315,483	428,048
$15,000 or more	440,329	11,004,201	416,566	9,087,692	405,335	10,214,215	388,349	8,558,250	1,563,414	1,531,712	440,157	7,770,620	439,980	1,849,237	440,041	1,852,981

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
Massachusetts																
Total	2,360,618	24,389,609	2,141,851	20,407,519	1,130,588	17,638,979	1,030,873	14,800,165	5,677,406	5,330,505	1,928,716	15,212,740	1,914,097	3,208,008	1,914,162	3,211,081
Under $1,000	175,650	31,726	163,770	106,200	13,460	—50,467	9,075	15,782	199,747	196,480	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	169,697	250,182	153,056	216,825	13,027	20,674	8,896	15,441	229,795	207,815	116,260	43,907	116,135	6,224	116,136	6,270
$2,000 under $3,000	158,858	380,041	135,563	319,655	12,862	31,909	10,914	27,123	218,401	188,290						
$3,000 under $4,000	130,567	456,102	111,336	341,860	29,647	103,811	25,584	61,432	226,493	165,505	111,256	131,440	108,692	19,173	108,694	19,188
$4,000 under $5,000	125,443	559,293	104,567	440,750	31,290	141,169	20,736	80,368	220,504	195,477	114,445	219,373	114,320	33,800	114,322	33,830
$5,000 under $6,000	159,173	874,258	134,708	718,784	39,418	213,370	29,464	154,930	291,474	256,024	151,853	435,170	149,132	70,707	149,132	70,707
$6,000 under $7,000	133,805	861,625	110,574	670,806	36,203	236,135	21,336	127,659	248,936	211,599	129,756	485,974	121,813	80,025	121,813	80,025
$7,000 under $8,000	117,684	888,308	109,225	785,157	37,224	281,931	34,365	233,859	215,974	194,237	116,824	545,123	116,824	94,948	116,824	94,948
$8,000 under $9,000	108,812	923,962	104,056	856,780	38,480	327,376	34,005	271,292	258,344	250,525	107,881	566,331	107,601	101,362	107,601	101,362
$9,000 under $10,000	94,864	904,647	86,768	746,830	56,252	535,548	51,014	419,017	265,973	246,921	92,934	524,482	92,634	92,294	92,634	92,294
$10,000 under $11,000	90,519	952,095	81,363	792,814	55,188	579,930	52,028	505,253	257,790	246,353	90,519	573,159	90,371	101,791	90,371	101,791
$11,000 under $12,000	100,670	1,155,301	96,428	1,058,060	74,306	853,860	71,646	781,931	296,439	284,730	100,489	700,533	100,489	125,732	100,489	125,732
$12,000 under $13,000	109,383	1,368,920	101,377	1,210,512	86,994	1,089,210	80,414	967,669	344,754	336,549	109,219	815,995	109,209	146,314	109,209	146,314
$13,000 under $14,000	84,968	1,146,338	79,608	1,055,985	67,989	917,942	65,428	869,801	260,178	254,057	84,968	736,491	84,968	134,288	84,968	134,288
$14,000 under $15,000	87,087	1,261,648	83,749	1,172,213	70,425	1,018,214	68,940	960,405	285,401	281,123	87,086	807,548	87,084	149,529	87,084	149,529
$15,000 under $20,000	277,490	4,773,200	268,561	4,357,119	245,957	4,232,478	238,943	3,916,400	968,655	948,245	277,420	3,154,087	277,044	602,783	277,044	602,797
$20,000 under $25,000	111,714	2,485,595	106,589	2,199,857	105,705	2,352,928	102,149	2,132,391	410,814	404,313	111,117	1,701,383	111,117	348,008	111,117	348,008
$25,000 under $30,000	44,999	1,217,927	41,686	1,035,319	42,362	1,146,165	39,894	1,006,417	169,845	166,063	44,997	858,294	44,997	186,931	44,999	186,965
$30,000 under $50,000	57,057	2,061,769	51,340	1,480,034	53,747	1,952,825	49,351	1,441,741	219,748	213,778	56,997	1,528,027	56,996	379,854	56,999	379,989
$50,000 under $100,000	18,336	1,196,110	14,594	642,006	16,602	1,083,525	13,923	622,252	73,434	69,191	18,306	907,156	18,284	307,154	18,292	307,434
$100,000 under $200,000	3,219	419,693	2,473	156,317	2,912	377,598	2,342	148,345	12,439	11,305	3,203	320,918	3,201	139,889	3,204	140,527
$200,000 under $500,000	552	149,174	406	36,424	473	127,549	374	33,592	1,989	1,691	550	106,215	550	54,973	550	55,810
$500,000 under $1,000,000	56	37,731	42	6,517	52	34,998	41	6,419	222	184	56	27,071	56	16,068	56	16,332
$1,000,000 or more	15	33,964	12	695	13	30,301	11	646	57	50	15	24,053	15	16,158	15	16,654
Under $5,000	760,215	1,677,344	668,292	1,425,290	100,286	247,096	75,205	200,145	1,094,940	953,567	344,526	394,730	341,712	59,199	341,761	59,574
$5,000 under $10,000	614,338	4,452,799	545,331	3,778,357	207,577	1,594,361	170,184	1,206,756	1,280,701	1,159,306	599,248	2,557,080	588,004	439,335	588,004	439,335
$10,000 under $15,000	472,627	5,884,302	442,525	5,289,585	354,902	4,459,156	338,456	4,085,059	1,444,562	1,402,812	472,281	3,633,725	472,121	657,654	472,121	657,654
$15,000 or more	513,438	12,375,163	485,703	9,914,288	467,823	11,338,367	447,028	9,308,204	1,857,203	1,814,820	512,661	8,627,205	512,260	2,051,819	512,276	2,054,517
Michigan																
Total	3,423,462	39,221,418	3,177,377	34,161,715	1,893,855	30,657,091	1,743,388	26,558,312	8,986,881	8,708,541	2,829,855	25,194,010	2,824,511	5,349,729	2,825,210	5,353,007
Under $1,000	234,718	40,777	214,614	141,590	8,451	—67,911	2,452	24,678	272,522	267,797	(*)	(*)	(*)	(*)	2,612	332
$1,000 under $2,000	245,232	368,996	221,034	316,526	22,713	32,949	8,528	8,907	342,627	314,778	122,786	54,983	122,532	7,790	122,532	7,790
$2,000 under $3,000	178,720	444,437	160,995	373,009	34,254	82,699	29,632	47,727	283,987	268,746						
$3,000 under $4,000	180,768	642,329	163,557	540,592	23,876	86,872	18,203	53,377	282,867	260,216	153,805	203,259	153,428	29,949	153,428	29,949
$4,000 under $5,000	167,467	758,421	136,281	575,813	47,856	212,524	26,926	92,551	296,497	257,862	152,740	316,104	152,100	50,113	152,100	50,113
$5,000 under $6,000	151,050	823,356	135,364	701,410	52,862	288,214	46,941	225,983	303,386	282,097	144,026	376,882	143,714	60,731	143,714	60,731
$6,000 under $7,000	152,188	982,198	138,241	816,253	59,506	385,984	49,770	277,584	333,827	306,472	149,828	505,125	149,574	83,689	149,574	83,689
$7,000 under $8,000	143,833	1,072,841	130,113	914,092	59,041	437,350	50,967	324,314	351,578	332,460	140,258	596,432	140,198	101,187	140,199	101,229
$8,000 under $9,000	132,846	1,124,476	123,752	993,983	80,547	680,496	71,962	569,419	344,533	326,205	129,930	624,992	129,926	107,798	129,926	107,798
$9,000 under $10,000	161,053	1,523,794	155,791	1,406,376	86,757	818,105	81,874	726,289	421,508	408,217	160,357	905,400	159,625	159,833	159,625	159,833
$10,000 under $11,000	141,503	1,487,835	130,266	1,317,833	73,726	774,594	66,585	669,263	372,704	354,979	141,346	905,172	141,189	162,437	141,189	162,437
$11,000 under $12,000	148,730	1,710,912	137,962	1,559,033	110,444	1,269,464	102,360	1,155,874	464,227	457,845	148,524	1,031,457	147,462	181,462	147,462	181,462
$12,000 under $13,000	159,726	1,993,764	154,675	1,895,214	121,114	1,513,451	117,674	1,444,547	534,318	530,710	159,365	1,213,289	159,365	218,841	159,365	218,841
$13,000 under $14,000	124,691	1,677,725	119,759	1,564,080	95,365	1,285,546	90,433	1,188,081	381,855	377,799	124,091	1,067,984	123,615	194,457	124,215	194,562
$14,000 under $15,000	139,351	2,018,593	136,439	1,902,371	121,178	1,756,460	118,573	1,650,080	462,682	458,551	139,351	1,298,818	139,351	237,808	139,351	237,808
$15,000 under $20,000	488,063	8,436,323	473,923	7,873,206	443,405	7,690,306	431,157	7,213,018	1,766,497	1,752,389	488,048	5,620,501	487,179	1,066,589	487,179	1,066,589
$20,000 under $25,000	257,624	5,692,512	249,164	5,194,839	248,345	5,493,676	241,229	5,032,906	979,974	971,460	257,624	3,994,751	257,598	811,593	257,599	811,596
$25,000 under $30,000	105,872	2,891,331	101,129	2,530,397	101,527	2,778,816	97,943	2,452,568	380,682	376,712	105,871	2,140,495	105,807	473,269	105,812	473,438
$30,000 under $50,000	80,931	3,006,823	70,840	2,212,783	75,824	2,822,980	68,013	2,138,381	293,416	289,378	80,316	2,318,160	80,273	598,176	80,287	598,418
$50,000 under $100,000	23,801	1,577,346	19,231	935,612	22,254	1,481,935	18,123	887,195	96,748	93,098	23,735	1,255,050	23,731	430,222	23,757	430,512
$100,000 under $200,000	4,317	562,604	3,467	285,603	3,955	514,623	3,311	273,482	16,890	15,633	4,307	459,428	4,301	201,779	4,308	202,458
$200,000 under $500,000	835	233,299	667	82,287	737	203,657	628	78,867	3,065	2,722	835	187,736	831	98,104	833	98,637
$500,000 under $1,000,000	106	69,230	81	15,751	89	57,819	74	15,140	363	310	105	54,252	105	32,470	106	32,879
$1,000,000 or more	37	81,496	32	13,062	29	56,482	28	8,081	128	105	37	63,653	37	41,422	37	41,906
Under $5,000	1,006,905	2,254,961	896,481	1,947,530	137,150	347,134	85,741	227,240	1,478,500	1,369,399	431,901	574,433	430,630	87,862	430,672	88,184
$5,000 under $10,000	740,970	5,526,665	683,261	4,832,115	338,713	2,610,149	301,514	2,123,588	1,754,832	1,655,451	724,399	3,008,830	723,037	513,238	723,038	513,281
$10,000 under $15,000	714,001	8,888,828	679,101	8,238,531	521,827	6,599,516	495,625	6,107,844	2,215,786	2,179,884	712,677	5,516,720	710,982	995,006	711,582	995,111
$15,000 or more	961,586	22,550,964	918,534	19,143,540	896,165	21,100,295	860,506	18,099,637	3,537,763	3,501,807	960,878	16,094,026	959,862	3,753,624	959,918	3,756,434

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
Minnesota																
Total	**1,496,117**	**14,757,089**	**1,313,147**	**12,019,924**	**824,813**	**11,674,594**	**723,708**	**9,504,272**	**4,035,208**	**3,842,607**	**1,173,743**	**8,635,596**	**1,149,373**	**1,712,013**	**1,149,487**	**1,714,614**
Under $1,000	98,567	—4,868	80,030	66,279	14,652	—44,473	2,985	20,369	144,835	134,866	—	—	—	—	(*)	(*)
$1,000 under $2,000	130,854	198,630	115,928	167,512	13,009	21,367	8,956	12,003	169,843	154,943						
$2,000 under $3,000	136,039	340,754	115,134	279,269	20,365	53,405	14,120	37,465	232,860	199,180	97,327	41,473	92,108	5,567	92,124	5,657
$3,000 under $4,000	118,001	401,333	99,518	314,125	34,303	118,042	28,999	88,783	214,517	191,983	90,573	100,525	90,204	14,670	90,204	14,670
$4,000 under $5,000	84,420	382,822	67,453	312,377	24,497	109,195	17,673	90,156	175,124	160,599	67,827	152,783	67,667	24,123	67,667	24,123
$5,000 under $6,000	51,449	284,312	41,667	208,240	22,000	118,781	15,433	65,574	110,914	98,291	50,812	124,210	47,525	18,288	47,525	18,288
$6,000 under $7,000	77,925	513,121	57,403	366,203	43,888	286,866	29,109	185,025	222,876	199,703	74,188	226,202	69,708	32,724	69,708	32,724
$7,000 under $8,000	69,017	517,606	61,177	423,807	35,913	268,107	30,221	202,498	211,215	202,219	64,764	255,870	62,296	39,240	62,296	39,240
$8,000 under $9,000	65,568	554,819	60,971	496,592	38,688	325,830	37,121	307,550	155,901	154,677	65,443	295,301	65,088	49,062	65,088	49,062
$9,000 under $10,000	55,701	524,940	49,431	459,126	35,538	336,836	31,499	286,754	159,716	149,285	54,106	297,848	53,256	50,183	53,256	50,183
$10,000 under $11,000	63,985	668,231	59,766	575,432	42,786	448,289	40,417	381,974	195,947	185,643	63,985	394,870	63,572	68,502	63,572	68,502
$11,000 under $12,000	50,626	583,190	47,777	490,273	43,505	500,382	41,157	414,811	162,469	162,131	50,586	313,143	49,457	52,827	49,497	52,959
$12,000 under $13,000	59,414	742,358	54,133	621,438	47,712	595,119	42,655	484,290	194,271	187,498	59,414	443,559	57,881	75,397	57,881	75,397
$13,000 under $14,000	55,602	748,919	52,827	652,825	48,450	650,876	46,043	565,043	202,723	198,788	55,587	441,715	53,984	75,588	53,992	75,604
$14,000 under $15,000	55,746	802,593	54,410	750,834	52,907	761,512	51,906	714,604	223,879	223,709	55,578	460,686	55,329	80,467	55,329	80,467
$15,000 under $20,000	178,468	3,050,232	168,834	2,727,948	168,593	2,883,976	161,921	2,617,430	688,240	681,314	178,467	1,948,609	177,677	360,970	177,677	360,970
$20,000 under $25,000	73,527	1,627,822	66,351	1,306,622	69,942	1,550,196	64,425	1,269,081	277,344	273,827	73,518	1,114,403	73,403	215,297	73,403	215,297
$25,000 under $30,000	31,654	862,891	28,556	680,490	30,424	827,969	28,458	675,712	127,437	125,665	31,606	600,133	31,504	124,400	31,504	124,400
$30,000 under $50,000	28,348	1,033,784	22,404	635,150	26,848	983,960	21,469	609,277	118,290	113,802	28,828	744,918	27,595	171,053	27,621	171,320
$50,000 under $100,000	9,405	605,061	7,881	369,133	9,162	590,663	7,710	363,104	39,916	38,141	9,336	450,444	9,328	145,332	9,338	145,649
$100,000 under $200,000	1,471	194,519	1,232	86,636	1,335	177,588	1,184	83,721	5,634	5,261	1,471	145,287	1,467	62,102	1,469	62,398
$200,000 under $500,000	288	79,076	230	23,496	260	70,881	216	23,157	1,122	976	287	56,686	286	29,466	286	29,856
$50,000 under $1,000,000	26	17,055	21	2,594	21	13,915	19	2,531	81	65	25	10,274	25	6,305	26	6,473
$1,000,000 or more	15	27,889	13	3,532	13	25,312	12	3,361	54	43	15	16,661	14	10,450	15	11,270
Under $5,000	567,881	1,318,671	478,063	1,139,562	106,826	257,536	72,733	248,776	937,179	841,571	255,727	294,788	249,979	44,360	250,005	44,568
$5,000 under $10,000	319,660	2,394,798	270,649	1,953,968	176,027	1,336,420	143,383	1,047,401	860,622	804,175	309,313	1,199,430	297,873	189,497	297,873	189,497
$10,000 under $15,000	285,373	3,545,291	268,913	3,090,802	235,360	2,956,178	222,178	2,560,721	979,289	957,769	285,150	2,053,972	280,223	352,781	280,271	352,930
$15,000 or more	323,202	7,498,329	295,522	5,835,601	306,598	7,124,460	285,414	5,647,374	1,258,118	1,239,094	323,553	5,087,413	321,299	1,125,375	321,339	1,127,636
Mississippi																
Total	**678,058**	**5,541,262**	**631,205**	**4,670,486**	**381,975**	**4,382,329**	**353,056**	**3,657,097**	**1,858,570**	**1,801,402**	**507,734**	**3,077,658**	**503,678**	**621,416**	**503,700**	**622,111**
Under $1,000	51,956	—23,952	46,437	26,634	4,785	—33,382	2,424	4,015	64,309	63,224	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	65,528	98,517	59,628	93,237	10,618	17,895	7,997	19,563	105,004	102,068						
$2,000 under $3,000	45,350	112,443	41,546	102,299	11,805	29,669	10,623	26,790	74,041	71,619	33,899	13,594	33,717	1,922	33,717	1,922
$3,000 under $4,000	83,405	292,990	73,916	250,558	29,833	104,291	24,148	79,061	201,164	188,128	58,693	64,832	57,191	9,421	57,191	9,421
$4,000 under $5,000	57,464	256,698	55,298	252,879	25,630	114,044	23,536	118,768	142,860	137,847	48,638	82,675	48,636	12,693	48,636	12,693
$5,000 under $6,000	47,112	256,808	43,451	225,916	25,374	138,954	23,590	119,474	129,804	122,990	44,915	93,337	44,913	14,665	44,915	14,675
$6,000 under $7,000	36,323	238,855	34,564	225,582	20,805	138,078	19,117	126,194	112,337	108,687	33,049	99,963	32,505	15,696	32,505	15,696
$7,000 under $8,000	29,773	219,808	28,469	197,766	15,998	117,596	14,806	99,443	96,703	93,323	29,412	97,828	29,230	15,920	29,230	15,920
$8,000 under $9,000	22,538	190,184	21,949	177,193	17,713	149,180	17,297	140,793	86,881	83,583	21,036	88,119	20,556	13,995	20,557	13,999
$9,000 under $10,000	31,040	295,079	30,418	281,923	27,983	265,789	27,412	253,576	99,057	97,506	31,039	162,371	31,039	26,879	31,039	26,879
$10,000 under $11,000	27,521	288,933	26,783	274,770	23,950	251,389	23,237	237,864	106,641	103,327	27,521	152,950	27,424	25,919	27,424	25,933
$11,000 under $12,000	31,364	360,054	30,570	326,176	28,090	323,523	27,497	292,214	101,616	99,057	31,364	207,840	31,211	34,718	31,211	34,718
$12,000 under $13,000	21,576	269,558	21,133	241,896	20,402	254,806	20,143	230,544	79,410	79,186	21,576	157,930	21,570	27,001	21,570	27,001
$13,000 under $14,000	19,966	268,399	19,782	254,597	19,198	258,365	19,014	244,010	74,286	73,519	19,966	157,035	19,830	27,358	19,830	27,358
$14,000 under $15,000	20,221	293,539	19,463	263,542	20,219	293,510	19,461	263,515	67,274	66,507	20,221	188,748	20,221	33,253	20,221	33,253
$15,000 under $20,000	49,515	851,708	46,388	750,832	44,522	764,449	42,615	692,786	180,304	178,324	49,157	547,562	48,440	102,221	48,440	102,221
$20,000 under $25,000	16,826	370,899	15,455	302,856	15,566	343,850	14,538	290,138	60,857	59,108	16,823	260,963	16,821	53,346	16,822	53,374
$25,000 under $30,000	7,869	214,252	6,786	148,392	7,367	200,251	6,589	148,303	27,768	27,221	7,671	153,872	7,659	33,361	7,659	33,406
$30,000 under $50,000	7,960	296,623	5,771	149,868	7,689	287,768	5,771	149,868	29,941	28,995	7,960	228,739	7,939	55,366	7,950	55,389
$50,000 under $100,000	3,892	258,188	2,765	89,369	3,625	240,332	2,639	87,211	15,023	14,104	3,864	208,596	3,848	68,042	3,850	68,127
$100,000 under $200,000	740	96,108	535	27,881	695	90,105	511	26,850	2,879	2,694	740	81,574	738	34,368	740	34,553
$200,000 under $500,000	114	31,013	93	5,948	105	28,665	—88	5,796	400	374	113	25,566	113	12,918	113	13,059
$500,000 under $1,000,000	5	4,558	5	372	3	3,202	3	321	11	11	5	3,557	5	2,353	5	2,503
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $5,000	303,703	736,696	276,825	725,608	82,671	232,517	68,728	248,197	587,378	562,886	141,302	161,108	139,616	24,037	139,619	24,047
$5,000 under $10,000	166,786	1,200,735	158,851	1,108,380	107,873	809,596	102,222	739,480	524,782	506,089	159,451	541,617	158,243	87,154	158,246	87,168
$10,000 under $15,000	120,648	1,480,483	117,731	1,360,980	111,859	1,381,594	109,352	1,268,148	429,227	421,596	120,648	864,503	120,256	148,249	120,256	148,263
$15,000 or more	86,921	2,123,350	77,798	1,475,518	79,572	1,958,621	72,754	1,401,272	317,183	310,831	86,333	1,510,430	85,563	361,975	85,579	362,632

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
Missouri																
Total	**1,754,755**	**16,850,324**	**1,536,792**	**13,748,198**	**1,004,563**	**13,216,648**	**861,991**	**10,643,927**	**4,632,202**	**4,394,758**	**1,357,727**	**10,518,281**	**1,348,130**	**2,193,008**	**1,348,167**	**2,194,207**
Under $1,000	131,209	—15,889	106,733	70,187	19,704	—59,623	6,432	20,831	186,543	180,772	—	—	—	—	(*)	(*)
$1,000 under $2,000	171,163	251,995	150,752	219,933	38,857	54,106	26,853	41,882	287,106	264,352	(*)	(*)	(*)	(*)	69,867	4,732
$2,000 under $3,000	119,448	296,517	88,008	228,047	41,433	106,542	23,047	70,672	227,193	191,282	67,321	32,240	67,321	4,625		
$3,000 under $4,000	107,204	371,408	79,207	262,004	33,649	117,671	20,335	68,551	237,463	209,968	81,741	81,390	81,258	11,947	81,258	11,947
$4,000 under $5,000	97,826	432,466	87,370	392,095	40,314	183,131	33,326	145,181	208,078	190,933	89,217	148,338	88,020	22,716	88,020	22,716
$5,000 under $6,000	107,537	592,468	99,622	495,219	41,558	232,160	35,042	164,746	262,633	232,768	101,179	246,912	97,201	39,105	97,201	39,105
$6,000 under $7,000	79,913	523,089	71,365	426,436	48,124	311,208	42,777	237,441	214,397	193,432	76,460	237,826	75,857	37,736	75,857	37,736
$7,000 under $8,000	101,957	762,496	90,921	635,823	52,336	393,386	41,852	302,414	267,934	249,501	101,249	413,689	100,432	68,721	100,433	68,778
$8,000 under $9,000	80,488	680,391	74,824	592,893	41,384	351,541	37,480	282,789	208,936	207,608	80,240	397,337	79,706	67,948	79,706	67,948
$9,000 under $10,000	58,769	558,980	52,309	443,348	40,301	385,674	36,582	302,260	175,187	165,485	58,729	316,866	58,068	53,508	58,068	53,508
$10,000 under $11,000	74,878	785,145	68,228	664,293	52,302	547,027	48,518	472,676	193,150	187,597	74,876	487,856	74,518	85,078	74,518	85,078
$11,000 under $12,000	84,224	967,960	77,015	860,612	68,447	787,748	63,932	714,945	272,158	265,753	84,224	591,798	84,063	103,938	84,063	103,938
$12,000 under $13,000	77,417	962,739	70,142	868,557	58,066	722,206	51,147	634,292	262,516	259,270	77,417	588,676	77,290	105,723	77,290	105,723
$13,000 under $14,000	60,164	815,424	55,807	716,400	46,186	626,611	44,339	573,427	197,863	196,072	60,156	519,740	60,156	95,059	60,164	95,062
$14,000 under $15,000	52,982	761,842	51,072	723,353	50,293	723,627	48,384	687,287	198,037	197,498	52,804	469,624	52,804	84,393	52,804	84,393
$15,000 under $20,000	193,391	3,303,676	180,918	2,939,623	184,482	3,151,006	173,918	2,836,033	658,142	648,581	193,391	2,236,123	193,356	419,337	193,364	419,358
$20,000 under $25,000	77,012	1,681,698	69,804	1,402,409	73,755	1,611,248	68,476	1,374,387	269,707	263,765	77,011	1,211,387	76,383	238,013	76,383	238,013
$25,000 under $30,000	37,487	1,011,646	31,140	724,324	33,572	905,878	29,211	676,923	133,550	126,698	37,487	775,234	37,480	173,707	37,480	173,707
$30,000 under $50,000	27,634	1,022,610	20,854	602,009	26,898	989,830	20,250	576,217	116,414	112,957	27,629	792,032	27,622	197,492	27,627	197,570
$50,000 under $100,000	11,553	758,311	8,755	347,448	10,689	702,339	8,265	331,934	45,804	42,191	11,552	618,331	11,552	210,234	11,553	210,444
$100,000 under $200,000	2,074	267,842	1,601	103,389	1,838	237,845	1,507	99,913	7,931	7,036	2,074	219,914	2,073	98,543	2,074	98,827
$200,000 under $500,000	373	105,145	306	26,080	331	92,847	284	25,553	1,279	1,093	372	86,482	372	46,533	372	46,714
$500,000 under $1,000,000	42	27,834	30	3,116	38	25,515	28	3,020	150	126	42	22,450	42	13,955	42	14,097
$1,000,000 or more	10	24,531	9	600	6	17,125	6	553	31	20	10	21,271	10	14,590	10	14,749
Under $5,000	626,850	1,336,497	512,070	1,172,266	173,957	401,827	109,993	347,117	1,146,383	1,037,307	240,825	262,733	239,145	39,396	239,158	39,460
$5,000 under $10,000	428,664	3,117,424	389,041	2,593,719	223,703	1,673,968	193,733	1,289,651	1,129,087	1,048,794	417,857	1,612,630	411,264	267,018	411,265	267,075
$10,000 under $15,000	349,665	4,293,110	322,264	3,833,215	275,294	3,407,218	256,320	3,082,628	1,123,724	1,106,190	349,477	2,657,693	348,831	474,192	348,839	474,195
$15,000 or more	349,576	8,203,293	313,417	6,148,997	331,609	7,733,634	301,945	5,924,533	1,233,008	1,202,467	349,568	5,983,224	348,890	1,412,404	348,905	1,413,479
Montana																
Total	**283,126**	**2,545,827**	**232,720**	**1,724,219**	**158,193**	**2,031,870**	**126,961**	**1,380,461**	**705,361**	**667,840**	**210,710**	**1,575,198**	**208,338**	**299,686**	**208,341**	**299,836**
Under $1,000	25,796	—1,804	22,086	26,098	2,378	—12,980	1,501	5,290	33,474	32,267	—	—	—	—	(*)	(*)
$1,000 under $2,000	26,711	41,130	21,480	30,468	3,861	5,618	1,456	2,133	37,024	35,438	(*)	(*)	(*)	(*)	15,474	782
$2,000 under $3,000	27,761	66,278	24,457	51,364	5,597	13,559	4,164	6,762	44,463	36,518	16,118	5,539	15,374	778		
$3,000 under $4,000	22,197	80,143	20,242	61,831	5,670	20,418	4,274	12,836	37,379	32,946	18,079	24,794	18,032	3,662	18,032	3,662
$4,000 under $5,000	16,063	70,056	11,335	45,957	6,551	29,006	4,537	19,353	36,078	29,989	13,175	23,000	13,056	3,503	13,056	3,503
$5,000 under $6,000	14,471	79,769	10,463	57,061	9,628	53,700	6,539	36,100	38,485	35,199	13,541	30,868	12,603	4,613	12,603	4,613
$6,000 under $7,000	13,261	85,990	9,915	56,186	6,709	43,671	4,197	24,449	30,257	28,491	13,217	44,057	12,678	6,914	12,678	6,914
$7,000 under $8,000	13,546	103,003	10,778	78,916	7,406	56,470	6,118	45,436	38,392	38,089	13,412	54,380	13,065	8,572	13,065	8,572
$8,000 under $9,000	7,930	68,087	5,988	50,749	5,320	46,325	4,360	37,780	20,781	18,222	7,880	39,448	7,823	6,292	7,824	6,293
$9,000 under $10,000	9,985	95,603	6,273	56,716	5,946	56,867	5,479	49,272	24,490	24,018	9,990	60,900	9,929	8,163	9,929	8,163
$10,000 under $11,000	12,234	128,582	10,472	102,753	11,621	122,081	9,860	96,412	40,828	40,433	12,048	72,960	11,550	11,311	11,550	11,311
$11,000 under $12,000	12,304	142,549	11,683	126,412	9,987	115,632	9,765	104,631	35,940	35,635	12,304	88,905	12,255	15,258	12,255	15,258
$12,000 under $13,000	9,413	117,249	7,688	92,192	7,928	98,994	6,900	84,319	34,591	34,538	9,412	68,919	9,296	11,496	9,296	11,496
$13,000 under $14,000	10,826	145,000	9,767	106,934	9,566	128,157	8,508	91,039	39,181	37,658	10,818	89,944	10,257	14,541	10,257	14,541
$14,000 under $15,000	10,657	154,066	10,057	124,291	10,657	154,066	10,057	124,291	38,631	37,932	10,657	95,762	10,498	16,658	10,498	16,658
$15,000 under $20,000	27,859	474,600	24,934	365,999	26,953	459,052	24,691	362,057	94,112	92,120	27,872	331,190	27,785	58,386	27,785	58,388
$20,000 under $25,000	10,430	229,885	8,032	150,249	10,005	220,487	7,656	142,365	38,214	37,089	10,435	168,853	10,409	32,215	10,407	32,215
$25,000 under $30,000	5,105	139,041	2,992	57,111	4,275	116,118	2,992	57,112	18,533	18,051	5,107	106,916	5,104	21,071	5,104	21,071
$30,000 under $50,000	4,487	168,205	2,904	53,353	4,192	156,785	2,793	51,175	16,575	15,828	4,454	136,213	4,451	30,654	4,451	30,654
$50,000 under $100,000	1,819	114,448	1,007	23,327	1,685	105,735	954	21,695	6,924	6,463	1,819	95,369	1,802	28,773	1,802	28,810
$100,000 under $200,000	218	28,578	145	5,440	204	26,781	137	5,233	803	763	217	24,506	216	10,289	216	10,363
$200,000 under $500,000	52	12,709	24	812	51	12,468	23	721	188	127	51	10,460	51	5,260	51	5,294
$500,000 under $1,000,000	4	2,660	(*)	(*)	4	2,660	(*)	(*)	20	18	4	2,181	4	1,274	4	1,274
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Under $5,000	118,528	255,803	99,600	215,718	24,057	55,621	15,932	46,374	188,418	167,160	47,472	53,365	46,562	7,947	46,564	7,951
$5,000 under $10,000	59,193	432,452	43,417	299,628	35,009	257,033	26,693	193,037	152,405	144,021	58,040	229,654	56,098	34,555	56,099	34,555
$10,000 under $15,000	55,434	687,446	49,667	552,582	49,759	618,930	45,090	500,692	189,171	186,198	55,239	416,490	53,856	69,264	53,856	69,264
$15,000 or more	49,974	1,170,126	40,038	656,291	47,369	1,100,086	39,246	640,358	175,369	170,461	49,959	875,688	49,820	187,923	49,820	188,067

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
Nebraska																
Total	**585,739**	**5,729,878**	**491,849**	**3,966,321**	**349,358**	**4,690,818**	**287,647**	**3,285,595**	**1,555,527**	**1,472,821**	**455,452**	**3,629,511**	**445,962**	**725,829**	**445,999**	**726,383**
Under $1,000	50,501	—39,256	40,785	26,593	6,965	—49,951	1,588	4,860	72,091	69,541	—	—	—	—	(*)	(*)
$1,000 under $2,000	53,126	79,780	50,234	73,323	4,832	7,950	2,744	3,960	66,419	58,585	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	31,550	76,835	25,004	60,009	7,836	19,597	6,427	18,497	53,030	46,393	18,853	8,480	18,663	1,189	18,663	1,189
$3,000 under $4,000	24,352	84,175	17,423	60,935	3,900	13,021	3,062	9,959	38,137	36,355	21,405	25,583	21,328	3,749	21,328	3,749
$4,000 under $5,000	44,025	199,277	33,993	140,201	18,002	81,116	11,904	42,857	82,576	68,395	35,781	69,147	33,939	10,465	33,939	10,465
$5,000 under $6,000	36,030	196,045	27,012	134,918	25,151	136,335	16,283	79,432	92,466	75,575	35,416	78,179	34,955	11,586	34,955	11,586
$6,000 under $7,000	41,457	270,163	36,616	221,475	22,198	146,398	18,999	117,324	104,497	98,041	38,158	131,212	35,901	21,073	35,901	21,073
$7,000 under $8,000	22,313	168,765	16,864	123,648	16,874	127,307	13,857	99,077	63,183	59,859	22,053	89,739	21,804	13,975	21,804	13,975
$8,000 under $9,000	32,204	270,211	27,934	217,265	17,583	149,174	15,845	117,134	87,177	83,073	32,145	153,854	31,944	24,872	31,944	24,872
$9,000 under $10,000	25,517	242,522	20,983	167,586	21,416	203,624	17,770	138,233	92,656	88,828	25,530	132,555	24,290	20,834	24,294	20,913
$10,000 under $11,000	15,821	166,261	14,447	133,843	14,113	148,366	13,440	127,687	47,536	47,536	15,709	98,450	15,429	15,632	15,429	15,632
$11,000 under $12,000	26,040	299,991	23,862	262,544	23,125	266,403	21,946	239,129	82,978	80,355	26,039	182,977	25,496	31,000	25,496	31,000
$12,000 under $13,000	26,721	332,022	24,104	282,532	22,721	282,740	20,882	243,490	84,452	83,229	26,721	210,434	26,580	36,594	26,580	36,594
$13,000 under $14,000	24,560	331,469	23,916	296,854	20,310	274,810	19,667	246,717	90,146	89,372	24,574	203,903	24,565	35,647	24,565	35,647
$14,000 under $15,000	20,461	296,810	19,373	260,769	19,322	280,342	18,234	244,628	72,659	72,124	20,461	190,505	20,430	32,688	20,430	32,688
$15,000 under $20,000	58,033	997,910	51,211	670,637	54,644	941,114	48,184	744,796	212,489	209,168	58,067	679,125	57,405	123,226	57,431	125,334
$20,000 under $25,000	22,909	503,595	17,720	336,042	21,604	474,975	17,063	327,759	87,450	86,249	22,922	367,565	22,495	69,591	22,497	69,017
$25,000 under $30,000	10,951	299,036	8,556	174,059	10,573	288,288	8,356	168,852	48,089	47,886	10,957	223,194	10,035	41,028	10,034	41,028
$30,000 under $50,000	13,342	490,057	7,851	182,934	12,743	467,275	7,543	175,315	54,149	50,619	13,261	396,338	13,309	91,176	13,309	91,221
$50,000 under $100,000	4,918	321,974	3,389	104,851	4,590	299,191	3,305	102,085	19,888	18,557	4,916	268,932	4,909	87,403	4,912	87,492
$100,000 under $200,000	785	98,005	477	27,293	744	92,794	461	26,522	3,021	2,714	785	82,387	785	34,490	785	34,529
$200,000 under $500,000	117	33,038	86	6,564	104	29,265	79	5,882	410	348	116	27,117	116	13,613	116	13,706
$500,000 under $1,000,000	6	3,375	6	1,107	5	2,866	5	1,061	17	13	6	2,867	6	1,645	6	1,682
$1,000,000 or more	3	7,818	3	339	3	7,818	3	339	12	6	3	6,361	3	4,270	3	4,308
Under $5,000	203,554	400,811	167,439	361,061	41,535	71,733	25,725	80,133	312,253	279,269	77,613	103,816	75,504	15,485	75,506	15,492
$5,000 under $10,000	157,521	1,147,706	129,409	864,892	103,222	762,838	82,754	551,200	439,979	405,376	153,302	585,539	148,894	92,340	148,898	92,419
$10,000 under $15,000	113,603	1,426,553	105,702	1,236,542	99,591	1,252,661	94,169	1,101,651	377,771	372,616	113,504	886,270	112,500	151,561	112,500	151,561
$15,000 or more	111,064	2,754,808	89,299	1,503,826	105,010	2,603,586	84,999	1,552,611	425,525	415,560	111,033	2,053,886	109,063	466,442	109,093	466,917
Nevada																
Total	**253,796**	**2,676,874**	**230,436**	**2,193,925**	**132,897**	**1,998,056**	**119,091**	**1,627,578**	**650,447**	**621,363**	**201,506**	**1,677,318**	**200,364**	**370,862**	**200,386**	**372,361**
Under $1,000	21,267	—8,977	19,697	14,640	1,165	—8,287	1,473	4,194	24,502	22,970	10,337	4,165	10,336	591	1,477	46
$1,000 under $2,000	16,661	26,212	16,046	25,319	1,595	2,520			22,791	21,289						
$2,000 under $3,000	13,726	35,071	12,681	31,050	2,724	7,023	2,580	7,362	22,533	21,062					8,867	583
$3,000 under $4,000	14,807	52,219	14,254	48,262	1,978	6,936	4,738	18,636	24,173	21,672	12,448	15,687	12,390	2,328	12,391	2,328
$4,000 under $5,000	14,675	65,717	13,040	58,222	3,984	17,737			30,988	28,237	10,754	21,194	10,036	3,305	10,037	3,305
$5,000 under $6,000	15,488	85,051	12,755	75,295	9,425	52,166	6,827	39,799	39,166	34,169	13,171	32,566	13,115	5,088	13,116	5,083
$6,000 under $7,000	15,834	103,747	15,819	100,694	5,995	40,102	5,979	41,319	37,956	37,855	15,046	51,704	15,037	8,551	15,038	8,551
$7,000 under $8,000	11,806	86,394	7,267	49,816	4,031	30,279	3,272	19,609	28,721	26,446	11,102	44,575	11,095	7,065	11,096	7,065
$8,000 under $9,000	8,185	69,143	7,110	50,578	4,191	34,908	4,033	25,207	23,518	22,047	8,184	31,935	8,184	4,832	8,184	4,832
$9,000 under $10,000	17,700	168,836	15,619	144,879	9,546	91,245	7,919	70,892	45,516	42,969	17,654	102,390	17,597	17,370	17,597	17,370
$10,000 under $11,000	11,121	116,280	10,627	107,535	7,678	80,334	7,184	73,368	34,845	33,696	10,872	63,670	10,716	11,001	10,716	11,001
$11,000 under $12,000	9,294	106,744	8,221	85,768	7,398	85,069	6,661	67,167	30,027	29,278	9,253	61,991	9,238	10,518	9,238	10,518
$12,000 under $13,000	10,245	128,403	9,625	120,153	7,592	95,158	6,978	86,329	31,859	30,525	9,995	78,004	9,995	14,119	9,995	14,130
$13,000 under $14,000	8,065	108,513	7,754	102,706	6,532	87,942	6,309	84,471	26,674	26,625	7,820	62,683	7,815	11,136	7,817	11,173
$14,000 under $15,000	7,846	114,030	7442	101,148	7,348	106,877	6,944	94,062	25,887	25,500	7,840	71,005	7,840	12,665	7,840	12,674
$15,000 under $20,000	29,343	502,671	28,043	461,007	26,262	452,036	25,161	417,559	101,357	100,411	29,363	334,494	29,342	63,465	29,342	63,465
$20,000 under $25,000	13,920	308,773	13,105	272,077	13,191	291,784	12,505	257,680	50,350	49,119	13,929	222,903	13,879	45,762	13,879	45,762
$25,000 under $30,000	5,773	158,252	5,204	133,101	5,180	141,708	4,859	124,075	21,824	21,469	5,757	118,055	5,754	26,040	5,759	26,063
$30,000 under $50,000	5,706	209,535	4,504	128,534	5,063	184,425	4,205	381	19,554	18,274	5,656	160,770	5,677	41,166	5,677	41,168
$50,000 under $100,000	1,713	114,438	1,208	54,433	1,501	99,856	1,095	48,807	6,029	5,737	1,707	93,408	1,702	31,974	1,707	32,053
$100,000 under $200,000	445	58,013	292	19,503	377	49,100	264	17,580	1,584	1,467	444	48,571	443	21,146	444	21,476
$200,000 under $500,000	149	41,675	107	8,077	127	35,507	92	6,335	509	474	148	35,839	147	18,762	149	19,057
$500,000 under $1,000,000	16	10,556	12	717	11	7,311	9	525	49	42	16	9,483	16	5,861	16	6,022
$1,000,000 or more	10	15,578	7	411	5	6,320	4	221	35	30	10	12,226	10	8,117	10	8,576
Under $5,000	81,136	170,242	75,718	177,493	11,446	25,929	8,791	30,192	124,987	115,230	33,539	41,046	32,762	6,224	32,772	6,262
$5,000 under $10,000	69,013	513,171	58,570	421,262	33,188	248,700	28,030	196,826	174,877	163,486	65,157	263,170	65,031	42,906	65,031	42,906
$10,000 under $15,000	46,571	573,970	43,669	517,310	36,548	455,380	34,076	405,397	149,292	145,625	45,780	337,353	45,604	59,439	45,606	59,496
$15,000 or more	57,075	1,419,491	52,482	1,077,860	51,717	1,268,047	48,194	995,163	201,291	197,023	57,030	1,035,749	56,970	262,293	56,983	263,640

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
New Hampshire																
Total	324,370	3,024,820	294,509	2,493,085	169,381	2,371,177	154,657	1,981,607	614,585	769,791	250,385	1,870,858	248,741	385,192	248,746	385,535
Under $1,000	32,573	13,135	30,146	18,622	792	−2,158	1,147	1,454	34,930	34,091	—	—	—	—	17,565	1,112
$1,000 under $2,000	29,107	42,603	26,862	38,264	1,337	1,728			35,132	31,556	(*)	(*)	(*)	(*)		
$2,000 under $3,000	24,828	60,347	22,819	54,106	3,245	7,765	2,467	6,499	39,686	36,270	16,820	7,553	16,820	1,076	16,820	1,076
$3,000 under $4,000	16,060	57,376	12,822	42,665	3,515	12,284	2,466	7,504	26,352	23,382	13,459	18,708	13,458	2,743	13,459	2,748
$4,000 under $5,000	18,009	81,041	12,741	57,221	6,422	28,910	3,476	15,512	39,060	31,145	16,284	29,848	15,585	4,527	15,585	4,527
$5,000 under $6,000	19,987	110,630	18,983	98,828	6,875	38,613	6,659	32,258	39,987	37,751	19,586	54,029	18,846	8,813	18,846	8,813
$6,000 under $7,000	14,889	97,847	13,496	81,539	9,043	59,733	7,739	44,572	39,551	33,411	14,801	47,219	14,757	7,671	14,757	7,671
$7,000 under $8,000	14,149	105,345	12,860	97,088	6,881	51,078	5,778	46,630	32,603	30,611	14,010	56,215	14,010	9,556	14,010	9,556
$8,000 under $9,000	19,118	162,022	15,457	124,566	9,489	81,528	9,231	75,055	49,153	44,270	19,030	93,800	19,030	16,074	19,030	16,074
$9,000 under $10,000	10,293	96,950	9,896	85,675	8,062	76,363	7,755	72,386	29,582	28,481	10,293	56,713	10,293	9,575	10,293	9,575
$10,000 under $11,000	15,187	160,319	14,341	147,666	12,099	128,259	11,342	117,556	47,917	47,578	15,187	95,473	15,187	16,669	15,187	16,669
$11,000 under $12,000	12,839	147,169	12,109	133,422	11,435	130,852	10,788	120,345	47,302	45,628	12,839	84,799	12,839	14,557	12,839	14,557
$12,000 under $13,000	11,663	145,301	10,847	126,394	9,519	118,430	8,953	103,847	42,191	4",284	11,663	86,115	11,663	15,351	11,663	15,351
$13,000 under $14,000	12,235	164,793	11,718	144,461	11,165	150,210	10,648	135,274	41,654	4_,836	12,235	104,099	12,235	18,497	12,235	18,497
$14,000 under $15,000	12,435	179,817	12,125	162,522	11,601	167,651	11,291	152,149	44,360	43,544	12,435	116,692	12,384	21,235	12,384	21,235
$15,000 under $20,000	35,174	600,316	34,449	545,235	33,813	577,418	33,128	526,128	125,526	124,054	35,174	407,534	35,174	77,134	35,174	77,134
$20,000 under $25,000	13,631	305,039	12,875	263,731	13,107	293,417	12,633	259,916	54,724	53,897	13,631	217,163	13,624	44,642	13,624	44,642
$25,000 under $30,000	4,594	123,651	3,944	78,474	3,771	101,669	3,223	74,808	15,908	15,152	4,594	94,210	4,594	21,293	4,594	21,293
$30,000 under $50,000	5,582	202,251	4,484	122,859	5,345	193,038	4,479	122,576	21,083	19,557	5,582	159,809	5,481	39,898	5,481	39,898
$50,000 under $100,000	1,719	114,813	1,296	54,391	1,602	107,100	1,231	52,744	6,804	6,329	1,719	95,518	1,718	33,289	1,719	33,346
$100,000 under $200,000	239	31,486	186	11,118	211	27,528	176	10,455	870	780	239	25,956	239	11,498	239	11,529
$200,000 under $500,000	44	11,784	42	3,835	39	10,402	37	3,572	150	129	44	9,923	44	5,256	44	5,409
$500,000 under $1,000,000	15	10,785	11	403	13	9,359	10	367	60	55	15	9,227	15	5,802	15	5,891
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Under $5,000	120,577	254,503	105,390	210,880	15,311	48,529	9,556	30,969	175,160	156,444	47,308	56,361	46,608	8,381	46,612	8,394
$5,000 under $10,000	78,436	572,794	70,692	487,696	40,350	307,315	37,162	270,901	190,876	174,524	77,720	307,975	76,936	51,689	76,936	51,689
$10,000 under $15,000	64,359	797,399	61,140	714,465	55,819	695,401	53,022	629,172	223,424	218,870	64,359	487,179	64,308	86,308	64,308	86,308
$15,000 or more	60,998	1,400,126	57,287	1,080,047	57,901	1,319,933	54,917	1,050,566	225,125	219,953	60,998	1,019,342	60,889	238,812	60,890	239,142
New Jersey																
Total	2,994,647	34,233,804	2,755,001	29,600,768	1,538,990	25,944,185	1,424,277	22,380,655	7,659,288	7,275,487	2,459,532	22,075,167	2,448,519	4,853,787	2,448,551	4,860,084
Under $1,000	217,894	44,273	195,671	128,569	8,112	−51,845	4,132	19,354	264,555	248,134	—	—	—	—	5,144	1,306
$1,000 under $2,000	203,400	308,044	183,907	269,409	21,269	31,570	17,504	23,907	274,600	236,512	(*)	(*)	(*)	(*)		
$2,000 under $3,000	181,703	442,782	151,101	350,235	32,070	88,193	24,811	62,570	310,157	267,224	106,946	43,389	104,383	6,240	104,383	6,240
$3,000 under $4,000	153,992	526,901	132,778	461,761	15,069	52,974	8,766	36,349	224,951	215,209	138,258	170,418	137,011	25,299	137,011	25,299
$4,000 under $5,000	142,030	638,429	119,578	516,353	33,164	150,501	20,568	88,553	247,281	206,168	130,963	258,147	128,228	40,057	128,228	40,057
$5,000 under $6,000	166,686	921,402	143,807	784,389	41,247	231,597	30,366	170,861	328,823	288,004	157,474	443,109	157,300	71,973	157,300	71,973
$6,000 under $7,000	152,897	1,001,004	143,382	860,988	55,964	364,719	50,559	281,768	326,577	300,727	148,910	519,919	148,438	87,063	148,438	87,063
$7,000 under $8,000	142,744	1,061,812	135,741	943,912	45,143	335,535	41,859	264,385	300,027	285,562	142,369	631,292	139,467	105,844	139,467	105,844
$8,000 under $9,000	127,652	1,081,638	115,533	971,191	60,626	513,899	52,022	435,393	336,539	310,169	127,201	617,495	126,779	106,652	126,779	106,652
$9,000 under $10,000	121,517	1,148,777	111,944	1,023,231	65,596	621,919	56,523	524,478	333,187	310,708	121,266	660,426	121,205	116,685	121,205	116,685
$10,000 under $11,000	119,238	1,258,848	114,472	1,167,721	67,120	704,860	63,773	643,703	354,716	339,101	119,238	739,623	119,238	133,266	119,238	133,266
$11,000 under $12,000	111,619	1,286,820	107,823	1,199,590	82,458	951,326	80,236	886,775	365,691	358,802	111,446	742,926	111,316	131,887	111,316	131,887
$12,000 under $13,000	114,489	1,427,059	107,985	1,297,759	92,279	1,150,833	87,368	1,047,616	382,039	369,203	113,243	867,011	113,243	154,172	113,243	154,172
$13,000 under $14,000	112,086	1,518,878	103,561	1,347,890	86,686	1,172,710	83,316	1,090,442	375,454	367,630	112,086	954,618	112,086	173,956	112,086	173,956
$14,000 under $15,000	117,551	1,703,399	114,119	1,603,384	95,325	1,384,050	93,841	1,319,330	348,767	345,853	117,551	1,121,294	117,549	206,329	117,549	206,329
$15,000 under $20,000	403,628	6,912,757	391,953	6,464,457	360,882	6,212,715	352,604	5,872,491	1,388,741	1,358,144	402,764	4,618,929	402,608	886,331	402,611	886,385
$20,000 under $25,000	194,327	4,295,756	188,667	3,936,505	179,015	3,965,858	174,278	3,659,265	686,270	676,432	194,199	3,054,752	194,073	631,082	194,075	631,214
$25,000 under $30,000	86,241	2,327,062	82,382	2,121,985	81,133	2,187,886	77,880	2,013,283	318,895	313,773	86,241	1,699,368	86,239	376,706	86,239	376,720
$30,000 under $50,000	89,187	3,279,041	80,329	2,498,413	82,093	3,026,320	74,878	2,334,856	351,571	344,318	88,578	2,473,701	88,568	627,623	88,568	627,712
$50,000 under $100,000	29,345	1,927,883	24,985	1,198,818	27,731	1,820,346	23,958	1,171,796	115,092	110,558	29,254	1,539,738	29,247	528,782	29,256	529,247
$100,000 under $200,000	5,205	686,435	4,310	339,381	4,916	647,344	4,134	326,375	20,832	19,204	5,203	564,059	5,202	249,022	5,204	250,122
$200,000 under $500,000	1,063	293,710	857	96,915	961	263,617	791	90,625	3,998	3,579	1,060	241,878	1,058	125,945	1,058	127,744
$500,000 under $1,000,000	114	76,111	86	13,064	96	62,985	81	11,807	379	331	114	62,427	114	37,784	114	38,354
$1,000,000 or more	39	64,983	30	4,848	35	59,273	29	4,673	146	122	39	47,085	38	30,581	39	31,857
Under $5,000	899,019	1,960,429	783,035	1,726,328	109,684	266,393	75,781	230,733	1,321,544	1,173,247	381,296	475,517	374,751	72,104	374,766	72,901
$5,000 under $10,000	711,496	5,214,632	650,407	4,583,712	268,576	2,067,669	231,329	1,676,884	1,625,153	1,495,170	697,220	2,872,242	693,189	488,218	693,189	488,218
$10,000 under $15,000	574,983	7,195,005	547,960	6,616,345	423,868	5,363,778	408,534	4,987,866	1,826,667	1,780,589	573,564	4,425,473	573,432	799,610	573,432	799,610
$15,000 or more	809,149	19,863,738	773,599	16,674,385	736,862	18,246,345	708,633	15,485,170	2,885,924	2,826,461	807,452	14,301,937	807,147	3,493,857	807,164	3,499,355

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
New Mexico																
Total	396,589	3,425,856	362,769	2,881,558	225,473	2,737,941	203,625	2,292,909	1,129,149	1,096,332	290,604	1,957,719	288,784	390,185	288,832	391,443
Under $1,000	39,534	—11,070	35,171	26,033	3,337	—26,980	1,884	8,138	50,222	48,012	(*)	(*)	(*)	(*)	732	221
$1,000 under $2,000	40,103	60,886	37,395	52,863	4,715	8,219	3,052	4,503	57,585	55,319	21,806	8,953	21,806	1,267	21,806	1,267
$2,000 under $3,000	30,269	74,864	29,076	70,557	9,163	22,687	8,151	19,120	52,667	49,403						
$3,000 under $4,000	23,766	82,263	22,192	79,514	6,582	22,642	5,878	21,257	53,846	52,709	16,839	22,321	16,791	3,300	16,791	3,300
$4,000 under $5,000	22,855	103,568	18,181	78,928	13,306	60,387	10,986	50,022	54,145	50,967	19,364	33,750	19,234	4,878	19,234	4,878
$5,000 under $6,000	23,607	128,969	21,360	109,964	14,773	80,477	13,515	66,656	67,036	63,128	22,435	46,043	21,737	7,052	21,737	7,052
$6,000 under $7,000	19,087	123,535	17,288	110,828	9,757	63,430	8,002	51,160	71,372	69,717	16,268	50,767	16,268	8,161	16,269	8,182
$7,000 under $8,000	27,089	203,986	25,030	179,370	16,811	127,027	15,585	114,509	87,040	84,730	25,439	93,994	25,438	15,235	25,438	15,235
$8,000 under $9,000	21,630	183,601	18,978	160,793	13,783	117,464	11,916	101,750	75,994	75,120	20,196	87,464	19,406	13,926	19,406	13,926
$9,000 under $10,000	19,093	180,526	18,100	167,145	14,906	140,757	13,914	128,260	70,210	68,812	18,355	86,521	18,355	14,217	18,355	14,217
$10,000 under $11,000	18,711	196,446	17,372	181,526	16,129	169,600	15,376	160,877	67,807	66,401	18,710	108,074	18,710	18,098	18,710	18,098
$11,000 under $12,000	15,984	183,101	15,854	180,033	14,645	167,976	14,522	165,495	67,236	66,486	15,898	96,249	15,896	16,262	15,896	16,262
$12,000 under $13,000	12,530	155,832	11,928	138,450	10,861	135,281	10,508	124,173	46,445	44,160	12,530	89,500	12,475	15,417	12,475	15,417
$13,000 under $14,000	12,364	166,938	11,668	149,955	9,936	133,872	9,590	124,687	43,260	42,014	12,363	101,256	12,362	18,269	12,363	18,270
$14,000 under $15,000	7,411	107,517	7,163	96,050	7,323	106,207	7,076	95,110	26,180	25,256	7,411	67,973	7,410	12,044	7,410	12,044
$15,000 under $20,000	32,156	550,013	30,857	505,836	30,403	519,948	29,260	479,100	120,261	118,569	32,102	363,426	32,050	68,342	32,050	68,350
$20,000 under $25,000	15,717	347,920	14,066	283,901	15,015	332,539	13,566	276,191	62,546	61,884	15,711	244,151	15,591	48,394	15,596	48,411
$25,000 under $30,000	6,046	164,981	5,176	131,592	5,806	158,006	5,076	128,784	22,989	22,429	6,045	122,676	5,944	25,895	5,946	25,916
$30,000 under $50,000	6,416	236,238	4,440	122,692	6,228	229,052	4,424	122,519	23,843	23,345	6,416	185,829	6,406	43,799	6,406	43,820
$50,000 under $100,000	1,834	120,919	1,224	43,077	1,634	108,309	1,104	38,542	7,146	6,689	1,833	97,618	1,822	31,705	1,825	31,824
$100,000 under $200,000	332	41,729	212	9,739	309	38,812	204	9,459	1,139	1,027	331	33,989	331	14,132	332	14,253
$200,000 under $500,000	43	10,992	29	1,556	39	10,127	27	1,441	143	118	43	9,017	43	4,794	43	4,805
$500,000 under $1,000,000	12	12,102	9	1,156	12	12,102	9	1,156	37	37	12	8,034	12	4,982	12	5,695
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $5,000	156,527	310,510	142,015	307,895	37,103	86,956	29,951	103,041	268,465	256,410	58,706	65,138	58,528	9,460	58,563	9,665
$5,000 under $10,000	110,506	820,617	100,756	728,100	70,030	529,156	62,932	462,336	371,652	361,507	102,693	364,789	101,204	58,591	101,205	58,611
$10,000 under $15,000	67,000	809,832	63,985	746,015	58,894	712,936	57,072	670,342	250,928	244,317	66,912	463,053	66,853	80,090	66,854	80,091
$15,000 or more	62,556	1,484,895	56,013	1,099,548	59,446	1,408,894	53,670	1,057,192	238,104	234,098	62,493	1,064,741	62,199	242,043	62,210	243,075
New York																
Total	6,887,408	79,588,748	6,336,007	66,213,180	3,409,164	56,817,873	3,124,473	47,459,019	17,831,490	16,882,431	5,832,433	48,742,315	5,812,919	10,599,380	5,813,575	10,624,842
Under $1,000	411,044	—112,806	370,012	253,770	15,181	—249,715	4,758	52,587	482,566	458,308	(*)	(*)	(*)	(*)	5,413	1,989
$1,000 under $2,000	437,269	645,950	393,204	567,087	18,549	28,375	12,193	18,271	566,278	536,358	23,623	10,309	23,623	1,453	23,623	1,453
$2,000 under $3,000	423,857	1,050,683	336,894	781,587	61,965	155,891	36,323	74,145	677,627	566,245	273,974	118,633	273,600	16,788	273,603	16,840
$3,000 under $4,000	357,411	1,245,918	283,485	932,354	74,901	258,951	46,582	146,137	695,129	594,129	267,212	314,148	265,599	46,355	265,601	46,373
$4,000 under $5,000	431,904	1,932,300	373,575	1,556,910	103,094	465,996	83,847	320,782	845,337	748,487	388,761	731,833	382,955	113,208	382,955	113,208
$5,000 under $6,000	410,361	2,254,732	372,535	1,979,219	119,543	662,111	101,779	553,218	836,133	772,854	390,923	1,016,942	384,919	165,158	384,919	165,158
$6,000 under $7,000	338,887	2,205,944	294,560	1,850,095	110,696	721,223	91,019	546,841	765,570	714,031	322,810	1,121,468	322,179	187,011	322,179	187,011
$7,000 under $8,000	398,410	2,998,859	370,185	2,672,039	140,764	1,062,713	129,820	917,780	880,859	835,002	393,491	1,707,157	392,539	293,037	392,539	293,037
$8,000 under $9,000	354,236	3,005,318	325,792	2,589,040	152,173	1,290,892	135,831	1,067,699	910,798	841,197	350,805	1,675,908	349,436	291,598	349,483	291,727
$9,000 under $10,000	330,953	3,150,876	303,329	2,681,095	150,808	1,435,343	138,273	1,157,685	849,343	805,124	330,195	1,866,602	329,840	331,071	329,840	331,071
$10,000 under $11,000	299,821	3,146,494	286,424	2,847,551	185,932	1,953,696	176,586	1,737,120	870,699	830,131	298,685	1,851,943	298,333	329,358	298,335	329,402
$11,000 under $12,000	291,824	3,349,151	267,552	2,943,269	182,720	2,090,743	167,061	1,831,284	860,438	824,119	289,061	2,000,159	287,481	358,668	287,483	358,680
$12,000 under $13,000	267,239	3,344,479	254,032	3,012,372	174,385	2,184,528	167,165	1,968,557	797,963	776,677	267,239	2,071,434	267,128	376,987	267,128	376,987
$13,000 under $14,000	264,293	3,556,433	249,269	3,200,275	189,954	2,554,407	180,213	2,330,718	781,892	761,689	263,982	2,266,144	263,977	419,832	263,977	419,832
$14,000 under $15,000	219,330	3,177,423	214,270	2,962,078	184,827	2,678,439	181,193	2,506,345	740,184	725,277	219,305	1,988,641	219,180	365,352	219,180	365,352
$15,000 under $20,000	863,169	14,954,046	826,017	13,672,455	740,604	12,842,882	719,596	11,963,022	3,039,564	2,971,836	861,492	9,598,001	861,465	1,843,963	861,467	1,843,976
$20,000 under $25,000	409,545	9,078,277	392,726	8,169,723	369,390	8,192,073	357,641	7,487,461	1,477,048	1,439,716	409,480	6,171,417	409,472	1,260,517	409,511	1,260,728
$25,000 under $30,000	187,782	5,112,393	171,641	4,255,376	171,784	4,683,423	161,412	4,033,692	676,721	660,236	187,605	3,545,144	187,566	768,252	187,614	768,399
$30,000 under $50,000	203,688	7,590,523	180,521	5,601,088	184,602	6,890,703	167,887	5,278,180	755,420	724,278	202,855	5,331,632	202,776	1,346,214	202,815	1,346,777
$50,000 under $100,000	68,423	4,503,927	56,333	2,564,965	61,704	4,059,303	52,700	2,422,904	256,130	238,348	68,032	3,140,502	68,004	1,030,961	68,124	1,033,814
$100,000 under $200,000	14,151	1,871,508	10,921	806,972	12,484	1,648,914	10,158	756,848	52,571	47,203	13,988	1,271,497	13,955	535,868	14,017	539,973
$200,000 under $500,000	3,255	929,234	2,348	255,240	2,677	759,616	2,101	236,543	11,330	9,673	3,204	595,904	3,186	305,163	3,220	310,867
$500,000 under $1,000,000	391	261,391	274	39,819	311	208,954	246	36,225	1,351	1,097	383	162,274	378	95,003	386	97,948
$1,000,000 or more	165	344,695	108	18,801	116	238,212	89	14,975	539	416	159	184,132	159	117,496	163	124,240
Under $5,000	2,061,485	4,763,045	1,757,170	4,091,707	273,690	659,499	183,703	611,924	3,266,937	2,903,527	958,739	1,175,413	950,946	177,871	951,195	179,863
$5,000 under $10,000	1,832,847	13,615,728	1,666,401	11,771,489	673,984	5,172,281	596,722	4,243,224	4,242,703	3,968,208	1,788,224	7,388,077	1,778,913	1,267,875	1,778,960	1,268,004
$10,000 under $15,000	1,342,507	16,573,980	1,271,547	14,965,545	917,818	11,461,813	872,218	10,374,024	4,051,176	3,917,893	1,338,272	10,178,321	1,336,099	1,850,197	1,336,103	1,850,253
$15,000 or more	1,750,569	44,645,994	1,640,889	35,384,440	1,543,672	39,524,081	1,471,830	32,229,850	6,270,674	6,092,803	1,747,198	30,000,502	1,746,961	7,303,437	1,747,317	7,326,723

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages									
							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)	(15)	(16)
North Carolina																
Total	**1,975,750**	**17,880,043**	**1,838,736**	**15,478,330**	**1,094,653**	**13,852,505**	**1,016,580**	**11,874,183**	**5,187,427**	**5,050,828**	**1,574,553**	**10,510,798**	**1,569,249**	**2,094,122**	**1,569,346**	**2,095,432**
Under $1,000	109,133	28,637	98,006	59,112	9,580	−12,944	6,731	12,235	140,365	138,223	—	—	—	—	8,051	330
$1,000 under $2,000	155,000	244,147	148,134	232,740	6,687	10,120	5,007	7,876	196,938	186,434	(*)	(*)	(*)	(*)		
$2,000 under $3,000	147,419	361,200	115,532	272,050	48,319	118,745	29,947	67,187	300,489	262,505	67,273	35,011	66,783	4,821	66,783	4,821
$3,000 under $4,000	136,225	470,781	125,305	422,877	25,626	87,684	21,978	76,724	289,097	276,980	95,765	136,538	95,764	20,485	95,764	20,485
$4,000 under $5,000	120,012	535,922	112,517	500,252	34,500	155,676	29,863	127,858	231,722	214,355	112,650	209,163	110,099	31,975	110,099	31,975
$5,000 under $6,000	160,164	875,633	151,589	826,240	69,182	374,404	61,623	322,991	405,663	399,695	153,456	366,973	153,039	58,277	153,039	58,277
$6,000 under $7,000	122,027	787,503	116,529	737,072	53,303	345,528	50,896	320,924	277,050	275,773	121,036	408,340	120,880	67,113	120,880	67,113
$7,000 under $8,000	151,856	1,133,866	143,358	1,034,597	88,013	656,518	82,698	580,280	377,458	371,612	148,844	633,695	148,839	105,391	148,839	105,391
$8,000 under $9,000	115,421	971,092	110,642	896,203	73,645	621,728	71,577	578,625	354,139	351,221	112,452	527,780	112,120	88,895	112,120	88,895
$9,000 under $10,000	77,682	738,253	72,952	655,357	51,626	489,681	49,572	442,470	259,954	251,338	75,131	415,481	74,235	71,231	74,235	71,231
$10,000 under $11,000	84,874	896,095	80,969	823,452	74,387	786,588	72,073	730,675	266,538	260,556	84,866	534,952	84,865	90,869	84,865	90,869
$11,000 under $12,000	77,046	884,998	71,471	783,300	68,150	783,080	65,068	713,216	244,742	239,757	77,045	543,639	76,916	93,899	76,916	93,899
$12,000 under $13,000	76,665	954,799	72,654	882,621	69,893	870,386	66,181	802,154	235,763	232,408	76,665	595,367	76,665	104,345	76,665	104,345
$13,000 under $14,000	75,339	1,017,754	73,180	973,113	71,875	970,525	70,962	941,864	266,306	266,306	75,337	631,717	75,335	111,966	75,335	111,966
$14,000 under $15,000	66,171	957,498	65,390	906,801	64,083	927,174	63,303	876,343	223,421	220,756	66,131	609,609	66,100	109,450	66,140	109,473
$15,000 under $20,000	171,721	2,928,023	165,397	2,630,228	162,429	2,767,744	157,093	2,499,386	621,999	616,146	170,921	1,900,792	170,640	354,964	170,640	354,964
$20,000 under $25,000	69,311	1,517,203	64,852	1,347,164	67,852	1,484,765	64,124	1,331,741	266,073	264,486	69,285	1,036,397	69,283	207,995	69,309	208,069
$25,000 under $30,000	21,066	571,546	17,259	403,194	19,673	533,796	16,656	386,941	83,609	81,200	21,066	398,719	21,066	85,123	21,066	85,123
$30,000 under $50,000	25,204	925,457	22,214	587,236	23,130	858,438	20,868	562,563	93,437	90,836	25,204	688,388	25,197	171,274	25,197	171,274
$50,000 under $100,000	11,228	736,488	8,974	380,286	10,657	702,455	8,638	371,753	44,503	42,511	11,224	568,352	11,222	191,050	11,224	191,367
$100,000 under $200,000	1,831	234,718	1,505	96,028	1,717	221,066	1,431	92,777	6,921	6,426	1,826	185,768	1,826	80,332	1,826	80,613
$200,000 under $500,000	331	91,222	284	26,585	303	82,707	268	25,778	1,159	1,037	330	69,936	329	36,719	329	36,986
$500,000 under $1,000,000	24	17,208	23	1,822	23	16,641	23	1,822	81	67	23	12,552	23	7,715	24	7,966
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $5,000	667,789	1,640,686	599,494	1,487,031	124,712	359,282	93,526	291,881	1,158,611	1,078,497	283,711	382,341	280,669	57,514	280,697	57,611
$5,000 under $10,000	627,150	4,506,347	595,070	4,149,470	335,769	2,487,858	316,366	2,245,289	1,674,264	1,649,639	610,919	2,352,269	609,113	390,908	609,113	390,908
$10,000 under $15,000	380,095	4,711,144	363,664	4,369,288	348,388	4,337,754	337,587	4,064,253	1,236,770	1,219,783	380,044	2,915,284	379,881	510,529	379,921	510,552
$15,000 or more	300,716	7,021,867	280,508	5,472,542	285,784	6,667,612	269,101	5,272,760	1,117,782	1,102,709	299,879	4,860,905	299,586	1,135,172	299,615	1,136,362
North Dakota																
Total	**226,725**	**2,153,905**	**180,922**	**1,775,874**	**128,115**	**1,724,641**	**100,094**	**1,038,870**	**634,328**	**605,485**	**177,788**	**1,327,132**	**169,730**	**240,859**	**169,736**	**241,179**
Under $1,000	17,348	−374	13,756	11,217	2,332	−7,769	549	3,055	24,870	23,901	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	17,442	26,267	14,942	21,368	2,746	4,376	1,928	2,659	26,687	24,736	9,187	4,074	8,712	538	8,712	538
$2,000 under $3,000	16,210	38,980	12,460	26,500	3,019	7,566	1,691	3,555	26,408	24,054						
$3,000 under $4,000	13,250	47,552	8,998	25,625	5,719	20,826	3,459	10,845	34,113	30,190	9,335	11,048	8,446	1,456	8,446	1,456
$4,000 under $5,000	20,698	91,531	16,312	68,001	3,936	17,903	2,176	8,444	34,755	30,297	19,441	39,608	18,457	6,049	18,457	6,049
$5,000 under $6,000	15,734	85,692	13,151	64,813	6,590	35,704	5,190	24,973	40,017	36,143	14,380	34,752	13,264	5,263	13,264	5,263
$6,000 under $7,000	9,481	61,275	6,576	38,922	4,501	29,247	2,658	14,644	24,045	22,182	8,980	30,990	8,340	4,864	8,340	4,864
$7,000 under $8,000	11,144	84,060	9,531	72,617	6,051	45,732	4,724	36,013	30,999	30,405	10,904	39,913	10,285	5,911	10,285	5,911
$8,000 under $9,000	11,723	99,015	9,936	71,814	8,496	72,036	7,331	52,110	36,156	35,228	11,715	52,582	10,998	7,513	10,998	7,513
$9,000 under $10,000	9,166	87,409	7,956	70,463	6,931	66,340	6,330	57,191	28,225	27,217	9,171	50,251	8,921	8,268	8,921	8,268
$10,000 under $11,000	11,591	121,400	10,017	89,883	10,728	112,402	9,442	84,222	42,682	41,796	11,591	68,388	11,064	10,390	11,064	10,390
$11,000 under $12,000	9,478	109,038	8,437	92,087	9,046	104,104	8,005	87,171	36,579	36,406	9,334	61,395	8,735	9,671	8,736	9,680
$12,000 under $13,000	8,364	104,372	6,932	75,775	7,542	94,073	6,179	67,234	29,317	28,240	8,364	64,541	8,363	10,747	8,363	10,747
$13,000 under $14,000	6,986	94,436	5,775	67,873	6,809	92,035	5,598	65,859	24,494	24,253	6,990	60,031	6,689	9,663	6,689	9,663
$14,000 under $15,000	5,306	77,146	4,206	46,168	4,383	63,694	4,137	45,104	17,874	17,409	5,306	51,078	5,304	8,879	5,304	8,879
$15,000 under $20,000	23,032	398,633	19,262	326,960	21,875	378,973	18,365	265,741	95,287	95,996	23,044	265,462	22,524	44,598	22,525	44,615
$20,000 under $25,000	8,147	179,985	5,301	85,175	7,441	164,834	5,081	82,141	33,087	32,036	8,151	130,975	7,997	22,445	7,997	22,447
$25,000 under $30,000	5,253	144,399	3,765	52,376	4,956	136,225	3,726	51,419	22,157	21,847	5,256	110,718	5,032	20,169	5,032	20,169
$30,000 under $50,000	4,392	163,564	2,526	45,112	4,116	153,127	2,473	44,236	17,988	17,017	4,363	132,568	4,369	27,760	4,369	27,794
$50,000 under $100,000	1,806	114,640	988	29,162	1,735	109,919	960	28,426	7,770	7,357	1,804	96,676	1,759	27,764	1,761	27,788
$100,000 under $200,000	150	18,566	83	2,998	138	16,975	80	2,963	706	673	150	16,348	149	6,020	149	6,243
$200,000 under $500,000	25	6,319	12	965	25	6,319	12	965	111	86	25	5,694	25	2,882	25	2,892
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Under $5,000	84,948	203,956	66,468	152,711	17,752	42,902	9,803	28,558	146,833	133,178	38,261	54,771	35,913	8,049	35,915	8,050
$5,000 under $10,000	57,248	417,451	47,150	318,629	32,569	249,059	26,233	184,931	159,442	151,175	55,150	208,488	51,808	31,819	51,808	31,819
$10,000 under $15,000	41,725	506,392	35,367	371,786	38,508	466,308	33,361	349,590	150,946	148,104	41,585	305,434	40,155	49,351	40,156	49,359
$15,000 or more	42,805	1,026,106	31,937	542,748	40,286	966,372	30,697	475,891	177,106	173,009	42,793	758,441	41,855	151,640	41,858	151,948

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
Ohio																
Total	**4,179,170**	**43,430,773**	**3,828,038**	**37,093,111**	**2,197,523**	**32,507,758**	**2,012,559**	**27,755,555**	**10,698,223**	**10,254,998**	**3,440,873**	**27,921,381**	**3,426,582**	**5,825,551**	**3,426,714**	**5,829,835**
Under $1,000	303,647	78,519	279,763	180,755	16,481	−57,936	11,766	31,116	378,086	359,134	—	—	—	—	5,492	764
$1,000 under $2,000	288,960	435,179	257,978	382,922	29,288	44,885	15,272	20,388	391,436	358,890	(*)	(*)	(*)	(*)		
$2,000 under $3,000	263,000	659,770	219,375	542,547	48,217	123,398	24,941	54,655	433,716	388,006	176,587	87,247	176,162	12,363	176,162	12,363
$3,000 under $4,000	235,721	822,882	198,959	666,089	40,025	139,614	24,732	80,372	367,098	328,129	206,597	264,541	203,622	39,495	203,622	39,495
$4,000 under $5,000	192,150	862,088	161,268	674,691	43,413	194,973	32,829	141,094	371,223	346,462	174,253	356,185	171,491	55,421	171,491	55,439
$5,000 under $6,000	237,251	1,287,391	215,783	1,078,322	78,146	418,745	65,121	287,614	476,539	419,155	228,171	614,433	227,344	99,878	227,344	99,878
$6,000 under $7,000	161,884	1,047,694	141,992	873,588	55,548	363,390	44,867	273,245	349,049	324,228	158,264	539,431	155,359	89,104	155,359	89,146
$7,000 under $8,000	199,739	1,498,843	185,149	1,354,046	98,854	743,562	88,605	636,225	485,582	453,378	195,645	839,474	195,110	143,094	195,110	143,094
$8,000 under $9,000	176,297	1,501,944	165,956	1,363,311	76,600	652,256	69,916	560,204	384,236	374,833	175,837	938,200	174,912	164,061	174,912	164,061
$9,000 under $10,000	248,639	2,352,627	235,495	2,154,539	141,953	1,338,039	132,789	1,234,100	650,936	624,939	248,639	1,467,877	247,540	260,420	247,540	260,420
$10,000 under $11,000	213,891	2,244,587	207,087	2,089,461	146,895	1,542,791	141,469	1,428,573	625,361	610,278	213,590	1,371,028	212,647	242,818	212,647	242,818
$11,000 under $12,000	203,508	2,331,242	194,280	2,140,072	142,294	1,632,809	137,399	1,503,635	625,567	620,341	203,505	1,466,970	203,124	264,247	203,125	264,257
$12,000 under $13,000	207,202	2,593,123	200,502	2,447,477	165,297	2,071,802	160,504	1,970,581	675,808	661,401	207,202	1,626,866	207,177	292,042	207,177	292,042
$13,000 under $14,000	184,228	2,470,033	167,845	2,128,465	143,747	1,930,186	141,948	1,794,177	600,443	576,609	184,228	1,588,193	183,933	288,231	183,933	288,231
$14,000 under $15,000	160,890	2,331,758	156,656	2,187,669	136,990	1,985,364	134,360	1,882,893	591,677	582,898	160,850	1,495,355	160,848	275,408	160,848	275,521
$15,000 under $20,000	525,728	9,041,829	507,708	8,418,425	478,903	8,265,411	466,045	7,772,434	1,876,039	1,852,719	525,728	6,195,488	525,659	1,186,397	525,659	1,186,397
$20,000 under $25,000	182,968	4,083,148	171,895	3,544,810	174,905	3,904,251	166,762	3,443,913	693,800	683,434	182,968	2,946,568	182,935	603,490	182,935	603,516
$25,000 under $30,000	84,104	2,293,754	74,125	1,789,809	79,539	2,170,516	70,621	1,720,264	295,038	285,430	84,102	1,745,981	84,100	389,799	84,102	389,990
$30,000 under $50,000	77,678	2,821,253	62,179	1,761,036	70,890	2,576,832	58,643	1,656,617	299,805	284,576	77,636	2,224,347	77,626	569,301	77,626	569,471
$50,000 under $100,000	26,162	1,751,149	20,588	957,198	24,539	1,638,594	19,803	921,337	105,250	100,510	26,159	1,409,259	26,084	490,665	26,119	491,473
$100,000 under $200,000	4,551	586,768	3,704	275,003	4,154	534,258	3,476	263,752	17,944	16,544	4,539	480,880	4,537	213,201	4,541	213,747
$200,000 under $500,000	861	234,990	663	71,639	746	203,796	610	67,315	3,160	2,738	860	183,292	859	97,233	859	98,132
$500,000 under $1,000,000	81	52,220	64	7,902	72	45,855	61	7,782	320	270	81	39,804	81	24,189	81	24,445
$1,000,000 or more	30	47,982	22	3,335	27	44,367	20	3,269	110	96	30	38,183	30	24,453	30	25,135
Under $5,000	1,283,478	2,858,438	1,117,343	2,447,004	177,424	444,934	109,540	327,625	1,941,559	1,780,621	562,839	709,673	556,677	107,520	556,767	108,060
$5,000 under $10,000	1,023,810	7,688,499	944,375	6,823,806	451,101	3,515,992	401,298	2,991,387	2,346,342	2,196,533	1,006,556	4,399,415	1,000,265	756,557	1,000,265	756,599
$10,000 under $15,000	969,719	11,970,744	926,370	10,993,144	735,223	9,162,951	715,680	8,579,858	3,118,856	3,051,527	969,375	7,548,412	967,729	1,362,747	967,730	1,362,870
$15,000 or more	902,163	20,913,093	840,948	16,829,157	833,775	19,383,879	786,041	15,856,681	3,291,466	3,226,317	902,103	15,263,803	901,911	3,598,729	901,952	3,602,307
Oklahoma																
Total	**932,494**	**8,466,328**	**833,092**	**6,888,890**	**575,093**	**6,954,035**	**510,461**	**5,648,245**	**2,578,444**	**2,470,162**	**702,436**	**5,045,677**	**698,570**	**1,031,444**	**698,604**	**1,033,860**
Under $1,000	93,654	−41,885	74,069	65,946	15,363	−72,872	4,653	24,776	154,007	142,412	(*)	(*)	(*)	(*)	3,178	1,018
$1,000 under $2,000	69,516	104,658	65,483	96,791	7,233	10,474	4,759	8,218	97,414	92,949	26,288	10,032	26,288	1,429	26,288	1,429
$2,000 under $3,000	65,530	162,578	54,577	131,806	25,845	67,489	20,684	51,655	138,621	117,872						
$3,000 under $4,000	71,539	256,131	60,423	232,414	33,782	121,600	27,097	113,718	144,133	129,655	55,140	62,466	55,040	9,093	55,040	9,093
$4,000 under $5,000	46,107	208,240	39,921	168,517	14,863	67,445	12,603	53,768	98,760	88,509	40,129	77,083	39,834	11,995	39,834	11,995
$5,000 under $6,000	61,532	338,048	55,534	295,342	30,560	168,029	28,216	144,556	169,611	161,102	57,543	117,724	57,451	18,269	57,451	18,269
$6,000 under $7,000	42,198	269,946	40,615	253,371	29,650	190,276	28,157	176,321	116,429	115,482	41,763	122,680	41,613	19,373	41,613	19,373
$7,000 under $8,000	48,614	361,020	44,662	304,835	34,998	260,881	32,010	236,389	129,161	127,261	48,235	186,264	46,695	28,663	46,695	28,673
$8,000 under $9,000	69,276	585,025	66,844	549,592	56,404	477,681	54,485	445,943	268,784	268,046	66,195	270,480	65,500	43,128	65,500	43,128
$9,000 under $10,000	43,377	412,220	36,105	314,110	36,210	345,529	29,126	266,898	153,311	143,679	43,375	220,912	43,274	34,948	43,274	34,948
$10,000 under $11,000	44,613	468,463	42,859	450,062	39,212	412,269	37,459	397,239	144,408	144,148	44,611	274,176	44,315	46,263	44,315	46,263
$11,000 under $12,000	41,323	478,769	38,000	430,063	34,941	404,046	32,861	369,456	139,075	132,185	41,320	278,104	41,252	47,287	41,252	47,287
$12,000 under $13,000	39,381	491,053	35,915	438,010	34,171	427,298	30,944	371,746	126,816	124,105	39,378	304,059	39,378	53,161	39,379	53,167
$13,000 under $14,000	18,269	246,512	16,549	212,332	14,372	194,887	13,894	178,767	57,445	53,717	18,268	158,770	18,266	28,574	18,266	28,574
$14,000 under $15,000	23,298	337,287	23,121	313,430	20,811	300,420	20,635	276,504	81,115	80,775	23,298	217,312	23,274	39,760	23,274	39,760
$15,000 under $20,000	85,052	1,460,611	80,625	1,287,320	80,761	1,388,703	76,485	1,217,036	307,121	303,073	85,038	978,247	85,031	181,905	85,033	181,905
$20,000 under $25,000	29,187	643,723	25,771	499,512	28,024	618,914	25,120	485,838	107,408	104,819	29,186	460,776	28,783	90,055	28,786	90,073
$25,000 under $30,000	15,959	435,928	14,087	337,794	15,867	433,526	14,086	337,765	56,408	55,158	15,957	319,712	15,914	67,723	15,914	67,723
$30,000 under $50,000	16,854	633,893	13,058	312,321	15,570	589,526	12,568	294,372	61,772	60,585	16,512	488,187	16,507	118,569	16,512	118,638
$50,000 under $100,000	5,816	381,034	3,800	145,389	5,197	340,857	3,605	137,881	21,514	19,972	5,814	311,857	5,775	102,434	5,801	102,639
$100,000 under $200,000	1,151	151,831	897	46,056	1,054	139,158	847	43,689	4,303	3,958	1,148	123,719	1,146	54,231	1,151	54,606
$200,000 under $500,000	225	61,600	161	12,511	185	51,672	151	12,244	758	644	224	48,908	221	25,962	225	26,413
$500,000 under $1,000,000	17	11,452	13	1,296	16	10,650	13	1,296	50	41	17	7,415	16	4,528	17	4,857
$1,000,000 or more	6	8,192	3	170	4	5,577	3	170	20	15	6	6,309	6	4,028	6	4,129
Under $5,000	346,346	689,722	294,473	695,474	97,086	194,137	69,796	252,135	632,935	571,397	124,548	150,065	124,153	22,584	124,340	23,536
$5,000 under $10,000	264,997	1,966,258	243,760	1,717,251	187,822	1,442,396	171,994	1,270,106	837,296	815,570	257,111	918,059	254,533	144,382	254,533	144,392
$10,000 under $15,000	166,884	2,022,083	156,444	1,843,896	143,507	1,738,919	135,793	1,593,713	548,859	534,930	166,875	1,232,421	166,485	215,046	166,486	215,051
$15,000 or more	154,267	3,788,264	138,415	2,642,369	146,678	3,578,583	132,878	2,530,291	559,354	548,265	153,902	2,745,129	153,399	649,436	153,445	650,983

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages: Number of returns	Salaries & wages: 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)
Oregon																
Total	**904,211**	**8,881,543**	**811,833**	**7,153,761**	**535,094**	**7,083,941**	**493,783**	**5,765,486**	**2,403,308**	**2,288,930**	**728,521**	**5,358,717**	**722,708**	**1,102,774**	**722,795**	**1,104,495**
Under $1,000	43,595	—1,691	37,704	25,916	11,930	—12,270	7,257	9,782	64,857	63,955	—	—	—	—	(*)	(*)
$1,000 under $2,000	92,468	139,304	90,385	147,579	8,345	13,037	7,416	28,737	124,355	116,138	57,886	20,434	57,787	2,878	57,787	2,878
$2,000 under $3,000	69,936	170,569	61,712	149,812	11,450	29,976	7,116	17,754	115,602	104,595						
$3,000 under $4,000	62,338	219,660	50,182	171,301	23,800	84,205	19,847	77,768	131,881	111,794	45,256	55,656	45,225	8,189	45,225	8,189
$4,000 under $5,000	40,134	178,175	33,229	144,866	13,565	60,860	8,573	39,327	86,301	69,989	35,194	60,555	35,071	9,425	35,071	9,425
$5,000 under $6,000	67,162	359,557	58,087	304,766	32,626	176,109	30,045	156,885	140,798	130,858	66,069	163,698	65,406	25,434	65,406	25,434
$6,000 under $7,000	38,447	251,046	34,398	212,946	22,182	148,725	30,504	118,890	108,837	101,989	38,230	110,312	38,108	17,546	38,108	17,546
$7,000 under $8,000	51,336	386,284	44,713	312,740	34,423	258,809	29,547	200,087	117,974	108,230	46,769	209,715	46,570	33,488	46,570	33,488
$8,000 under $9,000	45,618	386,899	38,965	324,032	35,970	303,111	35,305	291,573	165,448	159,158	45,254	178,846	44,192	27,722	44,192	27,722
$9,000 under $10,000	32,230	309,462	29,421	257,095	18,969	182,636	17,585	156,390	78,027	73,326	32,255	199,117	31,977	33,279	31,977	32,279
$10,000 under $11,000	34,467	361,952	31,830	331,443	26,683	281,083	24,371	253,137	115,880	113,068	34,464	207,073	34,207	34,847	34,207	34,847
$11,000 under $12,000	41,538	479,925	36,897	425,817	32,482	375,759	30,350	350,832	156,978	155,404	41,515	266,562	41,185	45,856	41,231	45,994
$12,000 under $13,000	33,294	419,575	32,636	397,451	29,565	372,423	28,907	349,916	111,060	108,409	33,294	253,649	33,267	44,640	33,267	44,640
$13,000 under $14,000	34,292	462,974	33,856	426,829	31,705	427,958	31,278	393,173	114,311	114,194	34,310	283,119	34,193	50,422	34,193	50,422
$14,000 under $15,000	39,822	579,786	37,906	517,812	38,412	558,838	36,496	497,114	156,318	152,589	38,579	358,799	38,231	64,170	38,231	64,170
$15,000 under $20,000	102,656	1,753,161	96,782	1,527,893	93,293	1,597,693	88,704	1,399,261	342,990	339,604	102,716	1,168,545	102,527	221,307	102,550	221,315
$20,000 under $25,000	36,803	809,155	33,105	661,944	34,154	750,879	31,295	636,838	135,217	133,874	36,833	569,747	36,779	114,520	36,776	114,562
$25,000 under $30,000	14,914	404,472	12,821	284,023	14,115	383,035	12,496	275,369	51,039	49,928	14,926	301,082	14,872	64,393	14,870	64,393
$30,000 under $50,000	16,485	607,275	12,337	329,374	15,189	559,251	12,023	322,481	60,711	58,154	16,313	470,111	16,484	115,065	16,484	115,145
$50,000 under $100,000	5,482	355,081	4,004	148,613	5,154	332,737	3,847	141,207	20,520	19,827	5,466	290,514	5,436	94,205	5,439	94,304
$100,000 under $200,000	953	124,715	683	38,001	870	113,700	659	36,507	3,369	3,097	948	104,109	948	44,318	950	44,611
$200,000 under $500,000	187	52,397	142	11,171	169	47,195	130	10,542	664	599	187	43,850	187	23,397	187	23,688
$500,000 under $1,000,000	37	25,486	25	1,491	31	21,669	24	1,480	118	107	37	21,070	36	12,904	37	13,269
$1,000,000 or more	16	26,342	13	846	11	16,523	8	436	51	40	16	22,155	16	14,770	16	15,141
Under $5,000	308,472	706,017	273,212	639,474	69,090	175,808	50,209	173,368	522,996	466,472	138,336	136,645	138,083	20,492	138,093	20,541
$5,000 under $10,000	234,793	1,693,248	205,584	1,411,579	144,170	1,069,390	142,986	923,825	611,084	573,563	228,577	861,683	226,253	137,469	226,253	137,471
$10,000 under $15,000	183,413	2,304,212	173,125	2,099,352	158,847	2,016,061	151,402	1,844,172	654,547	643,665	182,162	1,369,202	181,083	239,935	181,129	240,076
$15,000 or more	177,534	4,158,064	159,912	3,003,356	162,986	3,822,682	149,186	2,824,121	614,679	605,230	177,442	2,991,183	177,285	704,876	177,315	706,428
Pennsylvania																
Total	**4,548,583**	**45,438,816**	**4,147,883**	**38,793,910**	**2,437,014**	**34,512,875**	**2,224,871**	**29,535,512**	**11,480,091**	**10,933,591**	**3,711,878**	**28,567,782**	**3,705,532**	**5,953,822**	**3,705,591**	**5,958,513**
Under $1,000	354,868	26,471	332,320	245,966	17,597	—99,708	12,388	59,023	446,076	431,766	(*)	(*)	(*)	(*)	2,583	282
$1,000 under $2,000	281,936	424,524	258,610	385,876	34,171	52,335	27,949	50,129	382,921	350,462	156,976	64,929	156,851	9,139	156,851	9,139
$2,000 under $3,000	252,070	624,722	203,050	481,277	49,059	124,407	29,032	61,470	427,647	361,165						
$3,000 under $4,000	271,286	959,578	210,823	684,852	59,844	211,835	38,232	108,411	465,809	379,867	227,003	284,325	226,280	41,964	226,280	41,964
$4,000 under $5,000	326,908	1,472,239	286,543	1,244,632	85,275	381,752	66,134	264,104	663,633	612,151	289,479	579,037	289,439	91,417	289,439	91,417
$5,000 under $6,000	255,161	1,403,162	231,122	1,198,894	89,160	491,282	73,019	376,780	521,771	487,457	237,385	665,455	236,825	108,334	236,825	108,334
$6,000 under $7,000	244,702	1,595,694	214,801	1,312,694	95,872	620,206	77,906	443,713	526,724	466,667	240,744	848,428	240,028	140,075	240,028	140,075
$7,000 under $8,000	224,539	1,672,728	205,795	1,456,837	106,189	793,925	94,086	657,711	484,974	462,235	223,608	938,759	222,736	157,988	222,736	157,988
$8,000 under $9,000	234,194	1,996,000	220,508	1,824,232	103,079	882,121	95,681	803,090	562,643	546,919	233,526	1,208,194	233,397	210,881	233,399	210,917
$9,000 under $10,000	201,833	1,915,796	193,021	1,775,087	145,952	1,384,868	140,247	1,279,891	557,739	540,806	201,652	1,140,837	201,497	196,777	201,497	196,777
$10,000 under $11,000	268,469	2,827,088	256,415	2,600,325	198,685	2,095,470	189,540	1,937,665	801,670	775,977	268,289	1,708,271	267,025	298,030	267,025	298,033
$11,000 under $12,000	194,717	2,240,492	187,025	2,065,121	152,537	1,753,927	147,390	1,631,110	618,154	605,154	194,712	1,368,107	194,190	241,271	194,190	241,271
$12,000 under $13,000	206,880	2,586,132	195,112	2,361,003	174,588	2,182,065	165,822	2,018,765	698,795	677,684	206,878	1,585,764	206,732	282,026	206,732	282,026
$13,000 under $14,000	176,442	2,376,649	169,358	2,210,968	151,173	2,035,294	148,221	1,934,541	600,335	589,730	176,442	1,472,444	176,289	264,094	176,289	264,094
$14,000 under $15,000	152,279	2,202,910	148,604	2,052,188	137,030	1,981,953	133,660	1,866,372	473,941	462,534	152,092	1,463,950	152,030	269,327	152,030	269,327
$15,000 under $20,000	517,503	8,866,392	486,496	8,019,322	471,104	8,082,517	451,722	7,489,315	1,855,407	1,828,113	515,800	5,962,486	515,727	1,136,291	515,727	1,136,291
$20,000 under $25,000	191,251	4,219,670	180,507	3,765,146	183,562	4,050,842	173,805	3,649,787	686,049	675,711	191,251	3,043,476	191,186	626,472	191,186	626,472
$25,000 under $30,000	85,762	2,319,470	80,116	1,958,139	79,422	2,146,971	75,067	1,839,855	298,494	291,964	85,694	1,742,209	85,586	390,532	85,586	390,539
$30,000 under $50,000	72,803	2,707,145	60,643	1,833,743	70,373	2,606,534	59,425	1,795,786	268,378	258,269	72,785	2,072,192	72,155	528875	72,163	529,325
$50,000 under $100,000	28,991	1,921,158	22,242	959,380	26,904	1,788,302	21,248	919,948	115,668	107,735	28,985	1,555,619	28,985	537,182	28,989	537,328
$100,000 under $200,000	4,948	642,551	3,751	267,381	4,485	581,426	3,546	260,204	19,310	17,822	4,935	524,327	4,932	230,717	4,941	231,701
$200,000 under $500,000	946	268,437	698	79,413	826	235,481	660	77,400	3,390	2,936	941	214,125	941	113,269	941	115,096
$500,000 under $1,000,000	114	76,835	74	7,449	96	64,467	66	6,502	423	345	110	58,109	110	34,660	113	35,170
$1,000,000 or more	41	92,975	29	3,984	31	64,603	25	3,940	140	122	41	66,328	41	44,445	41	44,947
Under $5,000	1,487,068	3,507,534	1,291,346	3,042,603	245,946	670,620	173,735	543,136	2,386,086	2,135,411	676,008	928,701	675,120	142,577	675,153	142,802
$5,000 under $10,000	1,160,429	8,583,379	1,065,247	7,567,745	540,252	4,172,402	480,939	3,561,185	2,653,851	2,504,084	1,136,915	4,801674	1,134,483	814,055	1,134,485	814,091
$10,000 under $15,000	998,787	12,233,270	956,514	11,289,605	814,013	10,048,709	784,633	9,388,453	3,192,895	3,111,079	998,413	7,598,536	996,266	1,354,749	996,266	1,354,752
$15,000 or more	902,299	21,114,634	834,556	16,893,958	836,803	19,621,143	785,564	16,042,736	3,247,259	3,183,017	900,542	15,238,871	899,663	3,642,441	899,687	3,646,870

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
Rhode Island																
Total	378,298	3,625,747	350,347	3,047,987	184,489	2,674,373	170,568	2,272,451	915,022	867,748	302,919	2,262,681	302,582	476,251	302,572	476,688
Under $1,000	32,272	14,668	31,047	16,433	333	−1,611	118	598	38,801	37,244	—	—	—	—	(*)	(*)
$1,000 under $2,000	30,156	46,245	25,905	37,802	2,537	4,387			38,116	34,282	—	—	—	—	—	—
$2,000 under $3,000	30,203	74,158	28,911	69,522	1,725	4,397	6,036	17,479	40,912	39,321	23,418	10,133	23,418	1,434	23,418	1,434
$3,000 under $4,000	19,305	67,949	16,682	55,281	5,438	18,901			35,667	31,097	16,023	20,512	15,933	3,078	15,933	3,078
$4,000 under $5,000	17,969	84,379	15,410	71,945	2,836	13,274	7,305	38,579	28,948	25,209	17,725	39,488	17,725	6,300	17,725	6,300
$5,000 under $6,000	25,299	138,081	20,843	114,177	7,871	43,576			54,103	46,771	24,032	60,530	24,032	9,837	24,032	9,837
$6,000 under $7,000	19,380	124,548	17,989	109,225	6,384	41,268	5,696	34,834	40,033	36,814	18,476	69,486	18,476	11,811	18,476	11,811
$7,000 under $8,000	20,696	154,925	19,582	140,492	11,325	84,464	11,005	80,485	57,395	52,336	19,289	79,216	19,289	13,429	19,289	13,429
$8,000 under $9,000	23,229	196,697	21,975	172,946	8,477	71,579	8,061	63,271	52,699	51,792	23,229	121,513	23,055	21,732	23,055	21,732
$9,000 under $10,000	19,454	184,636	17,499	157,470	12,466	117,353	12,115	111,134	51,308	48,358	19,409	112,171	19,409	19,582	19,409	19,582
$10,000 under $11,000	16,471	172,615	15,427	153,460	12,681	132,923	12,069	120,373	50,250	47,810	16,471	104,515	16,432	18,146	16,432	18,146
$11,000 under $12,000	15,469	177,679	15,076	162,340	12,340	142,134	11,971	128,855	49,047	45,637	15,469	101,638	15,467	17,918	15,467	17,918
$12,000 under $13,000	15,991	199,840	15,329	187,277	13,891	173,704	13,570	167,199	49,850	48,948	15,991	124,204	15,991	21,998	15,991	21,998
$13,000 under $14,000	13,863	186,143	13,659	175,399	12,265	164,673	12,061	154,902	47,303	47,052	13,863	118,487	13,863	21,310	13,863	21,310
$14,000 under $15,000	11,785	171,762	11,647	160,450	10,991	160,266	10,853	150,833	40,425	40,196	11,785	112,303	11,785	20,457	11,785	20,457
$15,000 under $20,000	37,876	645,440	36,484	585,928	35,443	605,433	34,546	559,414	128,300	126,466	37,869	444,347	37,819	84,623	37,825	84,625
$20,000 under $25,000	12,934	285,942	12,075	247,778	12,008	265,509	11,273	235,427	45,380	44,400	12,934	206,026	12,934	42,507	12,934	42,507
$25,000 under $30,000	7,325	199,203	6,736	150,285	7,006	190,499	6,617	148,808	28,683	28,131	7,325	145,080	7,324	31,989	7,324	31,989
$30,000 under $50,000	6,638	250,233	5,715	158,904	5,783	217,375	5,113	146,390	26,223	25,135	6,637	194,464	6,637	51,455	6,638	51,494
$50,000 under $100,000	2,506	166,389	1,985	87,322	2,278	151,822	1,820	81,870	9,910	9,259	2,498	132,896	2,498	46,223	2,499	46,275
$100,000 under $200,000	393	51,660	307	25,448	339	44,883	279	24,161	1,356	1,221	393	40,471	392	17,960	392	18,054
$200,000 under $500,000	75	21,397	56	7,098	64	18,258	53	6,839	279	240	74	16,361	74	8,736	74	8,802
$500,000 under $1,000,000	3	2,496	8	1,005	3	2,496	7	1,000	10	8	3	2,036	3	1,301	3	1,361
$1,000,000 or more	6	8,662	(*)	(*)	5	6,810	(*)	(*)	24	19	6	6,804	6	4,425	6	4,541
Under $5,000	129,905	287,398	117,955	250,984	12,869	39,348	7,395	23,237	182,444	167,153	57,166	70,133	57,076	10,813	57,078	10,821
$5,000 under $10,000	108,058	798,888	97,888	694,311	46,523	358,241	42,941	323,143	255,538	236,071	104,435	442,915	104,261	76,392	104,261	76,392
$10,000 under $15,000	73,579	908,038	71,138	838,926	62,168	773,700	60,524	722,161	236,875	229,643	73,579	561,147	73,538	99,829	73,538	99,829
$15,000 or more	67,756	1,631,420	63,366	1,263,768	62,929	1,503,085	59,708	1,203,908	240,165	234,879	67,739	1,188,484	67,687	289,219	67,695	289,648
South Carolina																
Total	1,002,211	8,775,500	935,973	7,661,327	542,658	6,839,919	508,253	5,939,276	2,604,730	2,548,005	787,491	5,078,302	786,628	1,004,679	786,681	1,005,998
Under $1,000	80,321	10,662	76,446	42,425	2,865	−25,200			87,491	86,654	—	—	—	—		
$1,000 under $2,000	76,885	111,954	74,742	106,469	7,393	10,509	7,356	14,416	99,285	95,199	(*)	(*)	(*)	(*)	112	56
$2,000 under $3,000	63,389	155,917	44,685	123,750	8,825	21,753	3,946	11,330	119,476	109,112	35,771	19,004	35,771	2,740	35,771	2,740
$3,000 under $4,000	55,908	191,137	47,391	157,934	8,890	30,921	5,087	15,214	96,388	87,020	43,365	51,472	43,364	7,611	43,364	7,611
$4,000 under $5,000	84,793	376,253	83,626	387,368	25,145	112,890	24,383	118,271	167,599	167,396	78,337	145,064	78,337	22,057	78,337	22,057
$5,000 under $6,000	72,969	401,505	68,438	375,087	38,861	212,512	37,852	199,182	196,845	193,261	66,231	158,446	66,088	24,886	66,088	24,886
$6,000 under $7,000	67,388	437,246	63,565	407,078	33,502	218,749	29,779	190,889	180,334	176,972	66,993	199,233	66,993	32,380	66,993	32,380
$7,000 under $8,000	58,588	437,904	57,750	423,907	23,093	173,744	22,255	169,596	144,222	141,003	58,236	242,988	58,146	40,394	58,146	40,394
$8,000 under $9,000	45,652	390,695	41,045	340,440	35,730	309,741	31,356	266,120	127,532	126,862	45,451	215,396	45,451	34,868	45,451	34,868
$9,000 under $10,000	68,945	654,366	64,549	589,292	50,957	484,750	49,882	447,866	220,224	217,061	65,676	354,471	65,318	60,226	65,320	60,253
$10,000 under $11,000	40,540	423,991	39,679	403,250	34,305	358,633	33,444	340,851	144,512	142,456	40,540	233,576	40,538	39,614	40,538	39,614
$11,000 under $12,000	45,640	524,133	44,942	482,574	43,767	502,326	43,534	467,263	169,249	167,678	45,640	300,625	45,640	51,542	45,640	51,542
$12,000 under $13,000	34,852	437,503	34,312	412,258	30,619	384,090	30,241	374,308	126,865	122,798	34,852	256,776	34,852	45,148	34,852	45,148
$13,000 under $14,000	27,451	368,698	26,769	322,836	27,196	365,311	26,605	320,409	106,325	105,325	27,449	219,008	27,288	38,051	27,288	38,051
$14,000 under $15,000	29,504	426,906	27,703	398,801	29,340	424,608	27,541	396,441	97,092	94,598	29,504	263,058	29,504	46,764	29,504	46,764
$15,000 under $20,000	92,737	1,613,987	90,438	1,494,061	89,132	1,555,014	87,157	1,446,929	319,557	318,213	92,736	1,080,177	92,733	203,591	92,733	203,591
$20,000 under $25,000	28,553	632,685	25,996	519,580	26,415	585,052	24,836	500,689	96,911	94,898	28,552	438,030	28,552	88,782	28,552	88,782
$25,000 under $30,000	11,692	319,252	10,738	243,790	10,907	296,752	10,322	234,040	42,890	39,916	11,692	231,409	11,675	51,047	11,675	51,047
$30,000 under $50,000	10,806	396,617	8,878	245,215	10,391	377,919	8,552	245,019	39,733	38,773	10,781	303,359	10,734	75,880	10,758	76,186
$50,000 under $100,000	4,706	317,829	3,603	146,374	4,474	302,254	3,468	142,681	18,733	17,613	4,691	246,385	4,652	83,125	4,667	83,382
$100,000 under $200,000	757	98,940	562	30,191	728	95,106	548	29,354	2,974	2,757	757	80,739	755	34,480	757	34,729
$200,000 under $500,000	118	34,762	100	7,410	109	32,334	96	7,321	436	392	117	28,308	117	15,026	118	15,321
$500,000 under $1,000,000	17	12,558	16	1,237	14	10,151	13	1,087	57	48	17	10,757	17	6,464	17	6,596
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $5,000	361,296	845,923	326,890	817,946	53,118	150,874	40,772	159,230	570,239	545,381	157,576	215,562	157,575	32,411	157,584	32,464
$5,000 under $10,000	313,542	2,321,716	295,347	2,135,804	182,143	1,399,496	171,124	1,273,653	869,157	855,159	302,587	1,170,534	301,996	192,753	301,998	192,780
$10,000 under $15,000	177,987	2,181,231	173,405	2,019,719	165,227	2,034,969	161,365	1,899,271	644,043	632,855	177,985	1,273,042	177,822	221,118	177,822	221,118
$15,000 or more	149,386	3,426,629	140,331	2,687,858	142,170	3,254,582	134,992	2,607,120	521,291	512,610	149,343	2,419,165	149,235	558,395	149,277	559,635

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
South Dakota																
Total	**244,510**	**2,102,752**	**191,981**	**1,328,720**	**142,452**	**1,678,890**	**109,265**	**1,036,695**	**657,814**	**619,516**	**185,522**	**1,270,880**	**175,999**	**233,942**	**178,002**	**234,049**
Under $1,000	21,253	—10,818	17,813	12,869	2,930	—16,262	879	1,385	32,100	31,468	—	—	—	—	(*)	(*)
$1,000 under $2,000	20,641	30,894	15,985	26,297	3,525	5,654	1,922	4,632	30,988	28,219	(*)	(*)	(*)	(*)	13,257	782
$2,000 under $3,000	23,635	59,124	19,000	42,633	5,980	15,520	4,601	8,885	42,799	35,810	13,923	5,555	12,956	741		
$3,000 under $4,000	16,570	57,473	11,502	38,697	6,624	23,063	3,614	12,674	35,628	32,773	11,846	13,897	10,682	1,874	10,682	1,874
$4,000 under $5,000	20,897	95,888	14,656	64,518	10,758	50,404	6,676	31,153	48,194	41,730	19,247	33,633	18,399	4,832	18,399	4,832
$5,000 under $6,000	16,286	89,994	12,263	58,523	9,704	53,864	7,088	31,214	40,636	36,064	15,398	36,054	12,620	4,447	12,620	4,447
$6,000 under $7,000	12,310	80,015	10,173	60,894	7,287	47,861	5,895	34,526	29,711	27,661	12,050	40,255	11,027	5,756	11,027	5,756
$7,000 under $8,000	9,466	70,488	7,278	51,220	5,643	42,305	4,129	28,949	30,705	28,827	9,437	34,426	8,958	5,272	8,958	5,272
$8,000 under $9,000	10,445	88,704	7,809	62,617	6,655	56,731	6,240	49,854	30,191	28,324	10,445	47,148	10,000	7,439	10,000	7,439
$9,000 under $10,000	13,244	124,608	11,386	70,372	11,351	106,560	10,166	60,574	42,817	41,169	13,225	65,261	12,807	8,716	12,807	8,716
$10,000 under $11,000	9,550	100,310	8,324	80,617	7,962	83,343	7,022	66,710	34,179	32,507	9,485	56,054	9,427	9,025	9,427	9,025
$11,000 under $12,000	9,858	113,560	9,341	101,060	8,686	100,104	8,197	88,431	31,935	31,292	9,818	68,922	9,744	11,647	9,744	11,647
$12,000 under $13,000	9,014	112,099	7,886	93,323	8,158	101,457	7,316	87,330	31,230	30,996	9,012	68,756	8,704	10,993	8,704	10,993
$13,000 under $14,000	6,793	91,469	5,170	58,494	6,348	85,484	4,884	55,284	26,735	25,861	6,796	55,816	6,670	8,843	6,670	8,843
$14,000 under $15,000	7,195	104,704	6,001	64,826	5,727	83,318	4,676	56,910	26,384	25,955	7,195	67,069	7,193	11,239	7,193	11,239
$15,000 under $20,000	19,863	338,897	15,630	226,743	19,142	326,365	15,379	222,992	77,314	76,011	19,872	231,226	19,186	38,594	19,186	38,594
$20,000 under $25,000	7,165	158,724	5,685	86,542	6,160	136,430	4,830	72,463	26,451	26,117	7,168	119,419	7,072	22,143	7,072	22,143
$25,000 under $30,000	4,309	116,618	2,419	42,353	4,128	111,601	2,299	40,657	15,183	15,076	4,311	92,411	4,237	17,659	4,238	17,695
$30,000 under $50,000	4,581	171,486	2,743	58,731	4,308	161,408	2,563	55,480	18,839	18,259	4,555	139,422	4,581	31,493	4,581	31,493
$50,000 under $100,000	1,269	82,617	790	21,760	1,217	79,290	770	21,138	5,128	4,776	1,269	71,968	1,267	22,617	1,267	22,636
$100,000 under $200,000	143	18,357	106	4,285	135	17,326	100	4,125	572	527	143	16,347	143	6,809	143	6,845
$200,000 under $500,000	25	7,541	20	1,346	24	7,064	19	1,329	93	87	25	6,959	25	3,759	25	3,770
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Under $5,000	102,996	232,561	78,956	185,014	29,817	78,379	17,692	58,729	189,709	170,002	45,317	53,366	42,338	7,488	42,340	7,493
$5,000 under $10,000	61,751	453,809	48,909	303,626	40,640	307,321	33,518	205,117	174,060	162,047	60,555	223,144	55,412	31,630	55,412	31,630
$10,000 under $15,000	42,410	522,142	36,722	398,320	36,881	453,706	32,095	354,665	150,463	146,612	42,306	316,617	41,738	51,748	41,738	51,748
$15,000 or more	37,355	894,240	27,393	441,760	35,114	839,484	25,960	418,184	143,580	140,854	37,343	677,752	36,511	143,076	36,512	143,178
Tennessee																
Total	**1,509,322**	**13,552,141**	**1,376,709**	**11,286,921**	**874,501**	**10,650,625**	**788,560**	**8,888,471**	**3,930,943**	**3,797,866**	**1,176,247**	**8,204,002**	**1,170,229**	**1,723,556**	**1,170,331**	**1,725,278**
Under $1,000	114,167	2,587	92,317	64,154	27,263	—35,940	12,932	19,909	190,958	171,133	—	—	—	—	12,733	834
$1,000 under $2,000	122,183	181,636	106,030	156,856	20,325	29,556	8,550	9,783	180,083	165,637	(*)	(*)	(*)	(*)		
$2,000 under $3,000	109,377	272,015	96,103	230,183	32,560	86,341	26,118	63,525	207,036	196,009	52,974	23,482	52,974	3,332	53,035	3,340
$3,000 under $4,000	120,265	428,194	111,509	386,476	37,081	132,935	31,769	109,634	242,197	225,945	87,083	116,422	84,416	17,095	84,416	17,095
$4,000 under $5,000	140,044	631,074	126,438	566,430	34,512	153,394	29,362	131,663	292,561	280,814	127,351	234,433	126,841	36,680	126,841	36,680
$5,000 under $6,000	90,082	492,450	86,919	407,458	55,787	309,275	53,200	249,794	244,284	242,307	86,767	190,124	85,388	29,321	85,388	29,321
$6,000 under $7,000	87,225	567,310	78,955	502,484	54,489	355,535	50,315	315,990	248,778	240,229	84,401	260,377	83,947	41,415	83,949	41,416
$7,000 under $8,000	78,272	585,081	72,370	512,917	47,854	358,783	42,654	292,993	193,342	186,576	77,989	316,161	77,983	50,825	77,983	50,825
$8,000 under $9,000	74,443	638,152	71,265	594,190	56,231	480,235	53,301	451,430	211,470	208,105	74,320	348,033	74,014	57,816	74,014	57,816
$9,000 under $10,000	63,455	606,338	61,008	558,569	50,187	480,719	48,040	458,429	200,991	194,927	63,455	343,331	63,305	58,549	63,313	58,633
$10,000 under $11,000	61,772	648,328	58,125	588,431	48,658	510,417	46,661	471,151	189,849	187,220	61,772	394,373	61,711	67,838	61,711	67,838
$11,000 under $12,000	67,013	768,412	63,641	697,507	56,630	649,615	54,862	601,583	248,697	239,573	67,008	432,566	66,847	74,202	66,847	74,202
$12,000 under $13,000	65,560	820,540	62,191	768,825	56,790	710,535	54,675	675,791	208,063	203,290	65,560	517,374	65,560	91,155	65,560	91,155
$13,000 under $14,000	52,149	702,249	48,253	631,872	49,327	664,344	45,671	594,864	167,094	164,158	52,149	445,187	52,147	78,378	52,147	78,378
$14,000 under $15,000	35,845	521,744	35,040	466,972	34,591	503,703	33,786	449,708	120,813	119,383	35,845	337,886	35,757	60,284	35,757	60,284
$15,000 under $20,000	120,612	2,069,717	114,631	1,893,151	114,290	1,963,126	109,821	1,826,031	408,118	405,087	120,611	1,418,723	120,401	267,487	120,401	267,487
$20,000 under $25,000	45,573	1,004,096	42,709	857,861	43,204	951,704	40,577	819,725	160,608	159,040	44,971	718,607	44,971	147,791	44,971	147,791
$25,000 under $30,000	23,968	650,253	20,873	483,017	20,958	568,558	19,669	465,769	77,956	76,248	23,968	499,117	23,963	111,824	23,963	111,824
$30,000 under $50,000	26,034	978,339	19,758	519,422	23,416	874,742	18,529	499,272	94,739	91,511	26,031	784,797	26,022	202,925	26,023	202,999
$50,000 under $100,000	9,075	611,390	6,915	296,162	8,273	563,404	6,456	278,235	35,026	33,253	9,075	510,087	9,073	179,517	9,073	179,517
$100,000 under $200,000	1,869	242,775	1,381	84,637	1,782	232,249	1,363	84,063	7,081	6,457	1,861	204,482	1,853	90,368	1,869	90,713
$200,000 under $500,000	294	79,436	247	16,579	257	69,219	223	15,160	1,045	940	292	65,428	292	33,841	292	34,179
$500,000 under $1,000,000	33	21,657	22	1,992	26	17,377	19	1,290	112	90	33	18,745	33	11,214	33	11,475
$1,000,000 or more	12	28,368	9	776	10	20,799	7	679	42	34	10	19,807	10	11,073	12	11,476
Under $5,000	606,036	1,515,505	532,397	1,404,099	151,741	366,286	108,731	334,513	1,112,835	1,039,538	280,129	378,797	276,952	57,733	277,025	57,948
$5,000 under $10,000	393,477	2,889,331	370,517	2,575,617	264,548	1,984,547	247,510	1,768,635	1,098,865	1,072,144	386,932	1,458,026	384,637	237,927	384,647	238,012
$10,000 under $15,000	282,339	3,461,273	267,250	3,153,607	245,996	3,038,614	235,655	2,793,098	934,516	913,624	282,334	2,127,387	282,022	371,856	282,022	371,856
$15,000 or more	227,470	5,686,033	206,545	4,153,597	212,216	5,261,178	196,664	3,990,224	784,727	772,660	226,852	4,239,793	226,618	1,056,039	226,637	1,057,460

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries and wages				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)	(15)	(16)
Texas																
Total	**4,333,680**	**42,096,984**	**3,917,609**	**33,953,653**	**2,585,526**	**33,944,671**	**2,310,394**	**27,288,511**	**11,881,943**	**11,447,290**	**3,338,912**	**26,090,368**	**3,311,838**	**5,621,188**	**3,312,184**	**5,643,032**
Under $1,000	337,069	—227,889	293,606	252,805	47,634	—314,534	24,230	84,561	473,639	446,995	(*)	(*)	(*)	(*)	5,639	2,856
$1,000 under $2,000	359,523	540,702	328,784	492,024	42,465	68,396	26,842	44,385	495,587	467,841	10,866	4,853	10,866	664	10,889	677
$2,000 under $3,000	281,711	690,309	244,242	603,411	68,667	169,366	60,141	156,249	515,842	479,516	151,247	70,232	150,820	10,027	150,820	10,027
$3,000 under $4,000	301,298	1,057,362	264,131	889,948	97,249	344,949	84,530	271,317	639,053	590,586	230,598	253,268	220,571	36,334	220,571	36,334
$4,000 under $5,000	300,773	1,352,182	276,533	1,263,961	144,944	652,435	128,493	615,083	752,124	710,120	248,816	436,490	242,453	67,083	242,455	67,111
$5,000 under $6,000	270,513	1,473,528	237,185	1,253,699	125,495	682,909	110,980	588,740	735,942	687,876	237,986	573,588	233,520	90,323	233,522	90,364
$6,000 under $7,000	221,977	1,441,228	202,316	1,280,647	132,636	858,830	120,464	759,376	684,291	660,690	204,627	624,979	202,721	99,083	202,721	99,083
$7,000 under $8,000	236,054	1,764,145	219,015	1,626,464	164,662	1,228,360	148,865	1,093,944	747,573	723,329	228,770	868,051	227,960	140,006	227,968	140,220
$8,000 under $9,000	234,900	1,992,946	222,974	1,810,328	151,159	1,286,228	145,494	1,191,378	707,746	687,517	232,962	1,059,665	232,712	175,056	232,714	175,080
$9,000 under $10,000	205,709	1,962,565	195,450	1,838,058	154,138	1,467,968	147,430	1,387,297	666,936	656,571	205,581	1,102,579	205,246	186,874	205,246	186,874
$10,000 under $11,000	168,265	1,762,316	158,890	1,583,107	132,911	1,392,441	127,284	1,271,365	510,369	501,772	168,236	1,061,278	167,764	180,974	167,764	180,978
$11,000 under $12,000	159,750	1,838,833	147,996	1,668,427	135,388	1,558,237	128,246	1,441,297	518,163	507,640	159,750	1,115,261	159,587	194,765	159,587	194,765
$12,000 under $13,000	180,138	2,253,502	172,326	2,103,533	160,759	2,010,396	155,773	1,904,699	609,371	600,968	180,138	1,378,539	180,138	240,740	180,138	240,740
$13,000 under $14,000	152,223	2,043,683	128,084	1,662,275	136,773	1,836,507	113,393	1,474,961	561,674	535,765	152,094	1,251,869	151,932	219,894	151,932	219,894
$14,000 under $15,000	143,558	2,077,767	136,784	1,902,905	130,747	1,891,553	124,848	1,738,453	481,222	478,553	143,378	1,364,677	143,366	248,133	143,371	248,181
$15,000 under $20,000	396,378	6,810,095	378,312	6,213,884	378,439	6,503,178	363,436	5,989,281	1,422,036	1,402,093	395,090	4,639,159	393,834	871,697	393,842	871,827
$20,000 under $25,000	180,251	3,998,534	157,887	3,250,908	174,481	3,874,135	154,353	3,181,205	639,480	622,996	180,202	2,905,736	179,996	586,075	180,006	586,330
$25,000 under $30,000	79,510	2,158,017	67,010	1,542,893	73,325	1,990,210	63,462	1,491,294	280,606	268,078	79,423	1,632,440	79,340	357,465	79,346	357,622
$30,000 under $50,000	80,560	2,984,030	56,747	1,523,717	73,873	2,733,115	54,191	1,464,789	278,199	265,519	80,499	2,394,627	80,299	589,013	80,311	589,527
$50,000 under $100,000	34,060	2,273,628	22,930	830,247	31,394	2,099,577	21,895	802,580	127,670	121,668	33,937	1,869,802	33,840	620,806	33,929	623,023
$100,000 under $200,000	7,325	965,289	4,882	253,452	6,534	859,944	4,639	244,091	26,956	24,710	7,242	787,387	7,220	340,505	7,279	344,441
$200,000 under $500,000	1,818	516,753	1,304	83,970	1,592	449,667	1,206	80,176	6,354	5,524	1,786	406,293	1,771	213,825	1,799	219,982
$500,000 under $1,000,000	231	154,659	172	15,474	199	134,175	158	14,809	802	693	227	116,484	226	70,092	231	72,357
$1,000,000 or more	86	212,800	49	7,516	62	166,629	41	7,181	308	270	82	172,802	81	81,709	84	84,739
Under $5,000	1,580,374	3,412,667	1,407,296	3,502,148	400,959	920,612	324,236	1,171,595	2,876,245	2,695,058	646,902	765,151	630,085	114,151	630,374	117,005
$5,000 under $10,000	1,169,153	8,634,412	1,076,940	7,809,197	728,090	5,524,294	673,233	5,020,735	3,542,488	3,415,983	1,109,926	4,228,863	1,102,159	691,342	1,102,171	691,621
$10,000 under $15,000	803,934	9,976,100	744,080	8,920,247	696,578	8,689,134	649,544	7,830,774	2,680,799	2,624,698	803,596	6,171,623	802,787	1,084,505	802,792	1,084,558
$15,000 or more	780,219	20,073,806	689,293	13,722,062	739,899	18,810,631	663,381	13,275,406	2,782,411	2,711,551	778,488	14,924,731	776,607	3,731,187	776,827	3,749,848
Utah																
Total	**421,510**	**3,901,627**	**384,045**	**3,365,443**	**241,612**	**3,188,757**	**218,784**	**2,716,651**	**1,183,347**	**1,146,788**	**328,385**	**2,192,438**	**325,001**	**432,214**	**325,006**	**432,497**
Under $1,000	41,004	10,676	37,456	33,555	2,331	—13,503	4,084	10,112	48,245	47,318	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	30,900	45,901	30,411	42,131	3,242	4,724			41,960	39,679	27,318	13,075	27,273	1,829	27,273	1,829
$2,000 under $3,000	37,538	92,754	32,945	77,252	7,506	19,132	6,030	14,352	63,086	60,050						
$3,000 under $4,000	28,051	96,205	20,436	68,618	4,012	13,730	2,846	11,201	45,090	39,898	24,330	28,180	23,528	3,989	23,530	4,043
$4,000 under $5,000	23,376	104,470	20,790	88,999	9,392	42,138	7,415	33,369	43,868	41,586	21,832	41,825	21,726	6,506	21,729	6,511
$5,000 under $6,000	17,894	96,838	14,478	73,246	9,131	49,784	6,102	30,918	46,156	39,541	15,014	37,775	14,669	5,910	14,669	5,910
$6,000 under $7,000	12,556	81,396	11,956	70,001	6,988	45,595	6,433	37,090	30,839	28,941	11,395	37,953	11,303	6,218	11,303	6,218
$7,000 under $8,000	25,491	191,646	22,727	157,394	16,273	121,618	13,984	95,994	76,701	73,497	23,919	92,654	23,659	14,670	23,659	14,670
$8,000 under $9,000	17,388	147,641	16,721	137,527	12,381	105,624	11,760	100,107	56,338	54,715	17,341	69,614	17,326	11,619	17,326	11,619
$9,000 under $10,000	22,179	209,704	21,341	194,943	19,346	182,500	18,984	172,573	78,024	76,054	22,095	107,727	20,783	17,732	20,783	17,732
$10,000 under $11,000	20,021	209,773	18,863	197,078	15,824	165,850	14,774	156,014	71,021	70,183	19,592	106,400	19,522	18,025	19,522	18,043
$11,000 under $12,000	18,048	207,598	16,985	190,718	15,785	181,578	14,722	166,146	70,681	69,792	17,993	109,227	17,844	18,400	17,844	18,400
$12,000 under $13,000	20,055	250,371	19,559	235,521	17,055	212,544	16,559	200,624	71,063	71,063	20,055	145,839	20,049	25,717	20,049	25,717
$13,000 under $14,000	16,325	219,918	15,687	205,429	14,825	199,551	14,187	189,281	64,654	64,654	16,332	123,435	16,274	21,516	16,274	21,516
$14,000 under $15,000	11,954	173,356	11,329	155,181	11,867	172,095	11,329	155,181	50,432	49,845	11,915	98,238	11,914	17,281	11,914	17,281
$15,000 under $20,000	46,412	795,316	44,256	775,678	45,005	771,064	43,365	700,026	187,136	185,341	46,289	498,222	46,192	92,395	46,192	92,395
$20,000 under $25,000	18,058	398,973	16,750	336,332	17,386	383,836	16,352	330,871	74,974	73,668	18,061	263,538	18,053	52,977	18,053	52,977
$25,000 under $30,000	6,378	174,179	5,487	128,316	5,925	161,858	5,304	125,546	28,933	28,262	6,380	118,474	6,337	25,233	6,337	25,233
$30,000 under $50,000	5,450	199,786	3,841	105,558	5,037	185,215	3,578	98,419	22,781	21,852	5,393	147,973	5,429	35,664	5,430	35,677
$50,000 under $100,000	2,073	137,190	1,727	71,679	1,965	129,890	1,674	70,968	9,917	9,533	2,068	105,563	2,066	35,008	2,066	35,054
$100,000 under $200,000	304	39,577	246	16,586	283	36,769	232	14,440	1,212	1,112	303	32,173	300	13,616	300	13,669
$200,000 under $500,000	53	15,741	49	3,500	49	14,547	46	3,218	222	195	53	12,100	53	6,426	53	6,502
$500,000 under $1,000,000	4	2,618	4	201	4	2,618	4	201	14	12	4	2,345	4	1,466	4	1,485
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Under $5,000	160,869	350,006	142,038	310,555	26,483	66,221	20,375	69,034	242,249	228,531	74,182	83,187	73,229	12,339	73,236	12,402
$5,000 under $10,000	95,508	727,225	87,223	633,111	64,119	505,121	57,263	436,682	288,058	272,747	89,764	345,723	87,740	56,149	87,740	56,149
$10,000 under $15,000	86,403	1,061,016	82,423	983,927	75,356	931,618	71,571	867,246	327,851	325,536	85,887	583,138	85,602	100,940	85,603	100,958
$15,000 or more	78,732	1,763,380	72,360	1,437,850	75,654	1,685,797	70,555	1,343,689	325,189	319,974	78,551	1,180,388	78,430	262,785	78,435	262,992

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
Vermont																
Total	**174,991**	**1,555,002**	**147,570**	**1,200,617**	**99,186**	**1,200,179**	**83,687**	**945,417**	**468,482**	**439,353**	**134,538**	**985,779**	**131,889**	**178,380**	**131,892**	**178,538**
Under $1,000	15,388	742	13,765	9,789	1,720	—4,915	2,689	4,442	21,317	19,371	—	—	—	—	—	—
$1,000 under $2,000	15,617	23,548	11,049	18,027	3,217	5,257			26,303	20,982	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	12,921	31,808	10,673	22,796	3,544	8,605	2,267	4,227	21,912	18,956	7,660	3,495	7,593	485	7,593	485
$3,000 under $4,000	7,548	26,313	5,788	19,023	1,557	5,385	1,168	3,872	14,659	13,060	5,863	6,821	5,830	1,034	5,830	1,034
$4,000 under $5,000	13,117	58,367	8,543	36,480	4,917	22,435	787	2,649	25,028	23,193	11,352	22,874	10,635	3,476	10,635	3,476
$5,000 under $6,000	11,628	63,051	9,840	49,046	5,184	28,111	3,781	17,081	27,615	24,742	11,096	27,223	10,728	4,356	10,728	4,356
$6,000 under $7,000	7,983	51,819	6,369	37,025	4,744	30,931	4,428	24,379	22,638	19,054	7,558	22,655	7,376	3,550	7,376	3,550
$7,000 under $8,000	11,826	88,350	9,594	66,292	8,614	64,150	6,717	47,572	32,023	28,243	11,824	46,224	11,358	7,370	11,358	7,370
$8,000 under $9,000	9,299	79,380	9,067	71,660	5,469	46,621	5,294	40,204	26,640	25,893	9,299	44,785	9,298	7,660	9,298	7,660
$9,000 under $10,000	8,342	79,002	7,329	67,140	5,597	52,932	5,487	49,788	26,316	26,015	8,342	42,427	7,968	6,773	7,968	6,773
$10,000 under $11,000	8,330	87,015	7,465	74,421	6,721	70,388	6,033	60,622	23,875	22,925	8,297	51,120	8,154	8,787	8,154	8,787
$11,000 under $12,000	6,728	77,207	6,443	72,488	5,921	67,950	5,812	64,891	24,116	23,905	6,728	42,543	6,658	7,232	6,658	7,232
$12,000 under $13,000	6,303	78,804	5,878	70,513	5,258	65,793	5,056	60,337	22,170	21,978	6,303	47,457	6,302	8,125	6,302	8,125
$13,000 under $14,000	5,835	79,016	5,604	72,802	5,831	78,961	5,604	72,802	29,542	29,509	5,833	42,622	5,833	7,340	5,835	7,346
$14,000 under $15,000	6,659	95,958	5,885	81,758	5,925	85,326	5,456	76,104	25,133	24,510	6,659	60,371	6,437	10,553	6,437	10,553
$15,000 under $20,000	15,429	262,560	14,719	231,510	14,313	243,929	13,744	219,665	55,848	55,055	15,427	174,909	15,424	33,062	15,424	33,062
$20,000 under $25,000	6,322	141,379	5,236	95,092	5,459	120,636	5,139	93,254	21,523	21,306	6,283	99,830	6,283	20,936	6,283	20,936
$25,000 under $30,000	2,213	60,470	1,829	41,552	2,018	55,316	1,789	41,528	8,120	7,653	2,213	44,390	2,213	9,763	2,213	9,763
$30,000 under $50,000	2,565	95,817	1,841	41,884	2,318	86,521	1,814	41,611	10,058	9,711	2,563	70,001	2,563	17,444	2,563	17,444
$50,000 under $100,000	803	52,214	575	17,820	746	48,386	552	17,269	3,174	2,871	802	40,352	800	13,366	801	13,385
$100,000 under $200,000	115	15,047	66	3,065	99	12,886	61	2,759	413	375	115	11,117	115	4,662	115	4,679
$200,000 under $500,000	15	3,980	12	434	14	4,575	9	361	46	37	14	2,280	14	1,111	14	1,175
$500,000 under $1,000,000	5	3,155	(2)	(2)	(2)	(2)	(2)	(2)	13	9	5	2,039	5	1,260	5	1,312
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Under $5,000	64,591	140,778	49,818	106,114	14,955	36,766	6,911	15,191	109,219	95,562	25,177	33,435	24,360	5,030	24,360	5,030
$5,000 under $10,000	49,078	361,602	42,199	291,163	29,608	222,745	25,707	179,024	135,232	123,947	48,119	183,314	46,728	29,709	46,728	29,709
$10,000 under $15,000	33,855	418,000	31,275	371,982	29,656	368,418	27,961	334,755	124,836	122,827	33,820	244,113	33,384	42,036	33,386	42,042
$15,000 or more	27,467	634,623	24,278	431,356	24,967	572,248	23,108	416,447	99,195	97,017	27,422	444,919	27,417	101,605	27,418	101,757
Virginia																
Total	**1,854,309**	**19,216,859**	**1,726,225**	**16,589,586**	**982,693**	**14,655,995**	**926,540**	**12,648,443**	**4,610,789**	**4,450,253**	**1,497,963**	**12,158,656**	**1,491,382**	**2,551,614**	**1,491,494**	**2,553,779**
Under $1,000	115,622	—806	101,929	79,685	10,373	—39,394	4,146	27,554	140,279	136,610	—	—	—	—	273	96
$1,000 under $2,000	124,116	183,822	116,890	175,724	16,076	28,229	14,732	30,852	192,670	180,903	(*)	(*)	(*)	(*)		
$2,000 under $3,000	136,459	331,510	121,654	300,718	17,168	42,147	15,701	44,499	214,388	195,214	71,897	34,902	69,354	4,863	69,402	5,012
$3,000 under $4,000	142,057	500,279	126,290	410,408	30,926	106,815	23,937	73,259	255,073	227,902	108,442	143,878	108,317	21,444	108,317	21,444
$4,000 under $5,000	119,272	531,161	103,272	457,383	32,250	141,380	30,196	121,904	217,979	200,622	110,832	230,581	107,624	34,209	107,624	34,209
$5,000 under $6,000	100,516	550,278	95,660	501,892	32,509	177,180	30,899	142,582	189,167	181,099	94,225	279,033	94,092	46,041	94,092	46,041
$6,000 under $7,000	91,556	596,059	87,203	541,745	39,501	260,010	38,128	234,418	198,143	192,806	91,369	325,072	91,245	53,628	91,245	53,628
$7,000 under $8,000	95,570	716,222	93,645	699,472	43,551	328,233	42,152	313,977	226,513	223,298	95,437	414,245	95,313	70,330	95,321	70,339
$8,000 under $9,000	85,386	728,976	80,098	646,424	46,090	394,794	41,202	336,200	230,321	222,504	82,567	425,591	82,567	71,582	82,567	71,582
$9,000 under $10,000	83,075	784,119	79,636	719,711	52,706	500,608	52,210	497,957	237,971	232,014	82,899	453,925	82,899	78,057	82,899	78,057
$10,000 under $11,000	100,643	1,060,150	97,175	1,010,880	77,190	812,882	75,497	784,677	297,283	293,725	100,642	635,301	100,642	110,140	100,642	110,140
$11,000 under $12,000	81,943	940,240	78,680	900,577	60,086	690,473	59,311	686,482	248,126	242,500	81,943	568,178	81,943	99,802	81,943	99,802
$12,000 under $13,000	60,898	763,867	59,864	722,721	54,163	679,311	53,281	642,120	200,884	197,519	60,873	472,540	60,848	83,407	60,873	83,520
$13,000 under $14,000	52,323	707,491	50,129	633,952	44,506	602,805	42,312	541,694	153,561	148,337	52,323	458,517	52,323	82,492	52,323	82,492
$14,000 under $15,000	60,352	874,351	58,001	797,460	57,058	826,145	55,211	763,732	211,795	206,881	60,352	548,679	60,352	98,717	60,352	98,717
$15,000 under $20,000	195,276	3,376,566	185,868	3,104,994	174,500	3,028,735	167,280	2,804,592	630,738	620,923	195,275	2,315,874	195,116	444,668	195,116	444,668
$20,000 under $25,000	91,694	2,036,930	86,624	1,810,247	84,798	1,883,406	81,770	1,706,979	323,438	318,372	91,096	1,418,724	91,096	290,933	91,096	290,933
$25,000 under $30,000	45,174	1,225,321	40,465	1,034,065	41,811	1,135,677	39,143	997,896	169,060	165,428	45,174	886,193	45,050	196,049	45,050	196,049
$30,000 under $50,000	57,566	2,111,653	51,393	1,512,041	53,694	1,961,227	48,212	1,410,997	213,840	206,632	57,566	1,600,214	57,559	406,440	57,559	406,484
$50,000 under $100,000	12,411	803,125	9,955	402,080	11,557	743,170	9,477	382,177	50,507	48,735	12,411	630,516	12,406	208,998	12,411	209,469
$100,000 under $200,000	2,016	255,265	1,502	81,033	1,832	233,351	1,463	78,887	7,627	6,936	2,011	209,634	2,011	90,262	2,011	90,506
$200,000 under $500,000	345	99,989	265	23,760	318	90,856	257	23,021	1,299	1,187	342	76,554	338	39,814	340	40,486
$500,000 under $1,000,000	26	18,523	18	2,029	19	14,185	14	1,402	82	73	25	14,497	25	9,051	25	9,185
$1,000,000 or more	13	21,868	9	585	11	13,770	9	585	45	33	13	15,924	13	10,679	13	10,920
Under $5,000	637,526	1,545,967	570,035	1,423,917	106,793	279,177	88,712	298,069	1,020,389	941,251	291,420	409,444	285,544	60,525	285,616	60,761
$5,000 under $10,000	456,103	3,375,654	436,242	3,109,244	214,357	1,660,825	204,591	1,525,134	1,082,115	1,051,721	446,497	1,897,865	446,116	319,637	446,124	319,647
$10,000 under $15,000	356,159	4,346,100	343,849	4,065,590	293,003	3,611,616	285,612	3,418,705	1,111,649	1,088,962	356,133	2,683,215	356,108	474,557	356,133	474,671
$15,000 or more	404,521	9,949,241	376,099	7,970,834	368,540	9,104,377	347,625	7,406,537	1,396,636	1,368,319	403,913	7,168,130	403,614	1,696,893	403,621	1,698,699

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
Washington																
Total	**1,372,978**	**14,081,376**	**1,230,253**	**11,849,615**	**744,305**	**10,721,595**	**651,221**	**8,810,941**	**3,453,011**	**3,316,871**	**1,119,283**	**9,077,212**	**1,110,827**	**1,881,880**	**1,110,933**	**1,883,845**
Under $1,000	112,441	—19,054	101,212	64,372	13,130	—54,430	3,786	5,954	149,113	147,788	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	83,906	121,387	76,329	112,301	9,050	15,100	5,431	15,019	116,142	108,325	59,098	30,782	56,268	4,135	56,268	4,135
$2,000 under $3,000	94,354	235,132	76,209	177,511	27,536	70,130	17,645	36,984	153,785	139,000						
$3,000 under $4,000	67,190	230,879	57,650	193,383	12,584	43,644	5,571	16,843	112,090	103,483	57,001	67,254	56,878	9,871	56,878	9,871
$4,000 under $5,000	79,312	353,712	69,343	305,718	20,389	90,821	15,281	65,231	127,703	116,171	78,064	155,684	77,591	24,483	77,591	24,483
$5,000 under $6,000	59,094	320,394	39,954	201,143	19,447	103,808	8,676	45,799	127,723	110,249	53,209	137,511	49,545	21,628	49,545	21,628
$6,000 under $7,000	74,673	490,493	67,217	407,247	31,428	207,193	24,558	137,922	169,283	152,689	73,995	257,766	73,944	41,264	73,944	41,264
$7,000 under $8,000	89,689	669,815	81,566	565,021	39,139	293,249	38,073	240,784	213,441	199,814	86,702	370,512	86,241	61,903	86,241	61,903
$8,000 under $9,000	64,363	554,493	61,392	521,826	34,755	299,186	32,070	272,789	147,522	143,147	63,765	350,156	63,588	61,204	63,588	61,204
$9,000 under $10,000	65,077	622,499	61,066	576,801	30,554	291,072	28,148	258,465	159,081	156,760	64,824	391,695	64,790	71,133	64,790	71,133
$10,000 under $11,000	64,243	670,502	59,686	585,181	44,883	468,558	41,593	399,451	174,842	171,131	64,238	416,528	63,900	72,234	63,900	72,234
$11,000 under $12,000	59,868	688,783	54,149	600,762	47,224	543,925	41,506	467,876	204,233	198,165	59,868	402,009	59,864	70,665	59,864	70,665
$12,000 under $13,000	61,682	772,008	59,212	714,345	47,646	596,681	46,441	568,962	217,523	214,446	61,682	456,558	61,682	81,435	61,682	81,435
$13,000 under $14,000	55,342	748,536	52,803	695,627	50,119	677,715	47,748	626,897	189,972	188,253	55,208	471,332	55,170	83,743	55,170	83,743
$14,000 under $15,000	39,974	576,970	37,813	534,412	37,117	535,893	35,124	495,294	140,929	138,401	39,974	370,923	39,805	66,784	39,805	66,784
$15,000 under $20,000	164,517	2,820,770	153,909	2,491,558	150,041	2,577,551	142,054	2,319,973	545,379	535,114	164,620	1,951,311	164,534	372,652	164,534	372,652
$20,000 under $25,000	64,573	1,424,079	61,739	1,256,333	61,237	1,351,458	59,187	1,212,005	226,825	225,534	64,611	1,038,470	64,578	213,001	64,573	213,006
$25,000 under $30,000	32,129	869,230	28,674	720,826	30,201	817,459	28,553	717,945	120,446	117,508	32,149	656,306	32,076	144,283	32,076	144,281
$30,000 under $50,000	30,166	1,081,787	23,091	641,532	28,139	1,005,627	22,740	630,661	118,034	113,992	29,939	839,153	30,165	209,232	30,165	209,318
$50,000 under $100,000	8,757	575,318	6,086	218,194	8,191	539,159	5,940	213,564	32,795	31,350	8,716	479,827	8,688	161,349	8,688	161,603
$100,000 under $200,000	1,351	173,621	953	51,882	1,254	159,509	911	50,312	5,162	4,664	1,349	149,425	1,349	64,009	1,349	64,301
$200,000 under $500,000	231	62,009	163	10,368	203	54,530	151	9,149	830	750	228	51,919	228	27,161	229	27,631
$500,000 under $1,000,000	32	21,414	29	2,792	28	18,333	26	2,574	110	102	32	18,859	32	11,459	32	11,673
$1,000,000 or more	10	16,599	8	488	9	15,424	8	488	39	35	10	13,228	10	8,251	10	8,842
Under $5,000	437,203	922,056	380,743	853,285	82,689	165,265	47,714	140,031	658,833	614,766	194,364	253,720	190,738	38,489	190,741	38,538
$5,000 under $10,000	352,896	2,657,694	311,195	2,272,038	155,323	1,194,508	131,525	955,759	817,050	762,662	342,295	1,507,640	338,108	257,132	338,108	257,132
$10,000 under $15,000	281,109	3,456,799	263,663	3,130,327	226,989	2,822,772	212,412	2,558,480	927,499	910,388	280,970	2,117,350	280,421	374,861	280,421	374,861
$15,000 or more	301,766	7,044,827	274,652	5,393,973	279,303	6,539,050	259,570	5,156,671	1,049,620	1,029,055	301,654	5,198,498	301,660	1,211,398	301,663	1,213,310
West Virginia																
Total	**585,085**	**5,339,100**	**533,617**	**4,511,288**	**356,353**	**4,344,587**	**325,783**	**3,684,076**	**1,527,690**	**1,469,365**	**475,328**	**3,321,204**	**475,068**	**677,494**	**475,079**	**677,934**
Under $1,000	48,819	16,397	42,383	23,479	4,245	—3,562	3,641	2,481	57,806	55,781	—	—	—	—	(*)	(*)
$1,000 under $2,000	36,918	48,221	31,753	39,253	5,746	7,497			47,551	43,328	(*)	(*)	(*)	(*)	33,756	2,266
$2,000 under $3,000	45,611	117,288	42,952	107,507	11,593	28,534	11,027	26,338	78,668	73,089	33,756	15,723	33,685	2,260		
$3,000 under $4,000	35,931	126,189	29,524	98,999	12,354	43,048	9,837	34,063	70,848	62,410	30,280	31,139	30,280	4,547	30,280	4,547
$4,000 under $5,000	46,901	208,957	36,784	154,133	22,242	99,783	15,527	68,291	115,606	105,422	40,750	67,073	40,750	10,176	40,750	10,176
$5,000 under $6,000	30,587	168,922	29,721	162,201	15,263	84,343	14,539	78,208	63,076	59,671	30,270	82,377	30,268	13,190	30,268	13,190
$6,000 under $7,000	25,752	165,274	23,874	144,592	10,677	67,879	10,359	60,310	53,670	52,107	25,752	89,993	25,752	14,874	25,752	14,874
$7,000 under $8,000	28,306	209,670	24,973	176,992	16,244	119,571	14,472	102,052	76,611	73,633	28,306	114,733	28,283	19,201	28,283	19,201
$8,000 under $9,000	28,983	248,139	27,000	219,682	27,174	233,462	25,261	206,678	110,144	103,900	28,983	120,863	28,983	19,100	28,983	19,100
$9,000 under $10,000	32,771	311,903	32,060	293,456	29,614	281,872	29,009	265,282	119,372	117,705	32,664	172,226	32,664	28,526	32,664	28,526
$10,000 under $11,000	35,688	376,485	33,510	340,115	26,985	284,730	25,569	265,523	109,419	107,577	35,688	229,684	35,688	40,077	35,688	40,077
$11,000 under $12,000	36,360	417,398	35,957	407,295	30,976	355,477	30,621	344,730	112,956	112,088	36,360	263,258	36,220	45,997	36,220	45,997
$12,000 under $13,000	20,336	253,911	19,691	232,779	18,706	233,773	18,061	213,992	69,518	68,756	20,336	161,157	20,336	28,066	20,336	28,066
$13,000 under $14,000	19,040	256,976	18,968	235,049	17,161	231,467	17,089	210,813	56,696	56,482	19,040	174,955	19,039	31,999	19,039	31,999
$14,000 under $15,000	20,535	297,151	19,525	258,725	18,833	272,600	18,655	247,611	63,706	62,944	20,535	198,109	20,512	36,122	20,512	36,122
$15,000 under $20,000	56,871	978,833	53,979	899,644	54,546	939,356	52,003	870,272	205,497	202,109	56,871	687,064	56,871	131,952	56,871	131,952
$20,000 under $25,000	19,070	416,360	17,412	344,845	18,825	411,085	17,410	344,822	61,718	60,126	19,070	319,380	19,070	65,983	19,070	65,983
$25,000 under $30,000	5,594	150,247	5,099	113,787	5,002	134,228	4,705	102,232	17,079	16,461	5,584	118,273	5,584	26,700	5,594	26,730
$30,000 under $50,000	7,449	276,389	5,742	167,685	6,982	260,251	5,500	160,398	24,577	23,597	7,449	224,339	7,449	58,675	7,449	58,709
$50,000 under $100,000	3,038	204,788	2,312	70,948	2,724	179,473	2,131	60,897	11,154	10,339	3,038	174,200	3,038	62,148	3,038	62,173
$100,000 under $200,000	430	56,064	329	16,308	379	49,611	305	15,390	1,688	1,554	430	47,634	430	21,426	430	21,467
$200,000 under $500,000	81	21,215	56	2,885	69	18,345	50	2,807	277	242	81	18,709	81	9,969	81	10,007
$500,000 under $1,000,000	9	6,186	8	368	8	5,627	7	325	31	26	9	5,390	9	3,386	9	3,495
$1,000,000 or more	5	6,137	5	561	5	6,137	5	561	22	18	5	4,882	5	3,114	5	3,271
Under $5,000	214,180	517,051	183,396	423,372	56,180	175,300	40,032	131,173	370,479	340,030	104,857	113,977	104,786	16,989	104,787	16,995
$5,000 under $10,000	146,399	1,103,908	137,628	996,923	98,972	787,127	93,640	712,530	422,873	407,016	145,975	580,192	145,950	94,891	145,950	94,891
$10,000 under $15,000	131,959	1,601,921	127,651	1,473,963	112,661	1,378,046	109,995	1,282,669	412,295	407,847	131,959	1,027,163	131,795	182,260	131,795	182,260
$15,000 or more	92,547	2,116,219	84,942	1,617,030	88,540	2,004,113	82,116	1,557,704	322,043	314,472	92,537	1,599,870	92,537	383,353	92,547	383,789

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages: Number of returns	Salaries & wages: 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)
Wisconsin																
Total	1,747,941	17,056,938	1,539,760	13,990,997	946,583	13,213,606	824,012	10,775,261	4,535,119	4,283,200	1,375,251	10,438,249	1,359,704	2,077,847	1,359,744	2,078,826
Under $1,000	139,747	31,038	116,226	96,367	11,097	—34,261	5,498	28,042	192,516	173,377	—	—	—	—	(*)	(*)
$1,000 under $2,000	152,646	213,130	138,317	177,871	13,632	19,235	9,744	11,059	208,685	182,718	(*)	(*)	(*)	(*)	83,113	5,829
$2,000 under $3,000	113,872	287,135	96,305	213,533	17,414	44,623	12,085	21,725	178,043	144,625	80,515	40,170	80,386	5,778	60,413	10,187
$3,000 under $4,000	97,755	340,859	65,832	201,874	40,414	141,788	22,865	58,733	219,487	167,435	63,496	69,790	60,413	10,187	95,245	28,806
$4,000 under $5,000	105,518	469,747	86,202	357,911	39,923	178,717	26,429	98,898	203,018	180,336	96,557	185,646	95,237	28,794	109,368	49,200
$5,000 under $6,000	112,917	617,276	96,943	504,608	29,900	166,738	22,196	109,691	211,485	190,905	112,116	307,860	109,368	49,200	52,343	34,507
$6,000 under $7,000	57,975	378,888	46,130	257,962	21,134	136,299	12,258	66,561	125,777	119,413	54,120	205,984	52,343	34,507	53,502	36,758
$7,000 under $8,000	55,780	417,722	45,489	329,573	29,014	218,909	22,362	158,713	155,063	148,093	54,631	217,493	53,502	36,758	102,979	95,630
$8,000 under $9,000	103,490	882,913	95,411	763,198	45,884	390,887	38,089	287,123	228,485	217,092	103,488	551,080	102,979	95,630	64,564	57,827
$9,000 under $10,000	65,035	615,763	61,181	551,732	51,276	486,052	47,850	435,023	211,021	207,321	64,619	344,607	64,560	57,826	70,739	81,325
$10,000 under $11,000	71,433	752,862	63,250	612,017	46,711	491,881	40,005	371,565	202,984	195,287	71,433	462,174	70,739	81,325	88,696	104,289
$11,000 under $12,000	90,969	1,042,758	88,038	965,045	71,228	815,917	68,521	745,748	320,707	318,594	90,964	607,297	88,696	104,289	76,157	105,105
$12,000 under $13,000	76,438	954,376	70,656	826,932	61,221	762,725	58,117	682,016	255,375	252,008	76,438	591,827	76,157	105,105	70,299	104,414
$13,000 under $14,000	70,745	951,580	65,900	817,686	61,276	823,193	56,603	708,464	246,888	244,085	70,745	589,539	70,299	104,414	65,468	114,064
$14,000 under $15,000	65,912	955,178	61,517	841,260	56,682	820,332	52,567	717,496	206,637	199,113	65,912	631,445	65,468	114,064	65,468	114,064
$15,000 under $20,000	221,669	3,793,816	211,148	3,374,641	210,784	3,610,992	202,345	3,237,334	809,936	800,658	221,543	2,517,496	221,023	472,544	221,023	472,544
$20,000 under $25,000	87,343	1,925,187	80,515	1,631,861	82,279	1,811,340	77,384	1,582,141	330,297	321,595	87,343	1,335,202	87,292	269,864	87,292	269,864
$25,000 under $30,000	24,228	655,571	21,020	449,926	22,858	617,483	19,816	446,874	91,365	88,886	24,228	475,223	24,226	103,381	24,226	103,381
$30,000 under $50,000	23,154	870,048	20,124	545,756	23,064	867,071	20,039	545,697	91,352	88,055	23,146	636,859	23,068	156,163	23,084	156,221
$50,000 under $100,000	9,527	615,715	8,094	364,609	9,152	590,279	7,869	359,481	39,090	37,409	9,445	459,426	9,436	151,092	9,437	151,152
$100,000 under $200,000	1,523	193,282	1,235	86,180	1,394	176,627	1,163	83,437	5,962	5,380	1,521	146,797	1,521	63,030	1,523	63,184
$200,000 under $500,000	233	66,006	201	18,140	200	56,600	184	17,289	841	721	232	46,270	232	24,025	233	24,387
$500,000 under $1,000,000	26	16,918	22	1,903	23	15,151	20	1,820	88	81	26	10,755	26	6,563	26	6,695
$1,000,000 or more	6	9,168	4	412	3	5,028	3	331	17	13	6	4,973	6	3,257	6	3,394
Under $5,000	609,538	1,341,909	502,882	1,047,555	122,480	350,102	76,621	218,458	1,001,749	848,491	243,295	295,942	238,763	44,809	238,779	44,885
$5,000 under $10,000	395,197	2,912,562	345,154	2,407,074	177,208	1,398,886	142,755	1,057,111	931,831	882,824	388,974	1,627,024	382,752	273,921	382,756	273,922
$10,000 under $15,000	375,497	4,656,754	349,361	4,062,941	297,118	3,714,048	275,813	3,225,288	1,232,591	1,209,087	375,492	2,882,282	371,359	509,197	371,359	509,197
$15,000 or more	367,709	8,145,712	342,363	6,473,429	349,757	7,750,572	328,823	6,274,403	1,368,948	1,342,798	367,490	5,633,003	366,830	1,249,919	366,850	1,250,823
Wyoming																
Total	144,351	1,357,635	128,205	1,048,600	82,954	1,087,566	71,904	818,763	378,486	365,293	111,151	872,241	109,962	178,400	110,370	182,124
Under $1,000	15,264	—20,083	13,288	8,647	2,545	—23,476	1,755	3,726	20,280	19,640	—	—	—	—	(*)	(*)
$1,000 under $2,000	10,286	15,438	9,359	14,038	1,354	2,085			13,886	12,968	(*)	(*)	(*)	(*)	8,001	507
$2,000 under $3,000	9,679	24,276	8,703	19,132	1,378	3,392	768	1,348	13,629	13,008	7,433	3,386	7,397	478	8,232	1,429
$3,000 under $4,000	12,547	44,656	11,764	41,552	5,133	18,583	4,576	17,637	27,275	26,647	8,271	9,589	8,232	1,418	6,087	1,872
$4,000 under $5,000	7,861	35,202	6,332	26,583	3,351	14,964	2,617	10,301	16,823	15,814	6,409	12,410	6,088	1,872		
$5,000 under $6,000	5,662	30,734	4,670	24,767	3,456	18,982	2,496	13,228	14,616	12,969	5,505	12,238	5,502	1,896	5,501	1,896
$6,000 under $7,000	6,975	44,895	6,131	37,780	4,470	28,664	4,054	23,995	16,874	14,815	6,915	22,531	6,911	3,551	6,910	3,551
$7,000 under $8,000	4,743	35,825	3,769	27,703	2,345	17,854	2,197	15,900	10,258	9,431	4,746	20,900	4,743	3,474	4,743	3,474
$8,000 under $9,000	6,360	53,151	6,206	49,775	3,913	32,829	3,759	31,777	18,149	17,510	6,360	29,900	6,320	4,984	6,320	6,890
$9,000 under $10,000	6,346	59,987	5,248	45,763	4,042	38,208	3,404	28,735	18,965	18,172	6,350	35,870	6,020	5,894	6,019	5,894
$10,000 under $11,000	6,660	69,777	6,473	67,675	5,039	52,865	4,922	51,999	21,951	21,735	6,635	40,887	6,635	7,056	6,635	7,056
$11,000 under $12,000	7,281	83,828	6,823	76,850	6,124	70,486	5,811	65,262	26,064	25,919	7,281	49,344	7,136	8,327	7,136	8,327
$12,000 under $13,000	5,965	74,116	5,568	66,212	4,375	54,421	4,123	48,472	19,794	19,324	5,965	46,419	5,940	8,330	5,940	8,330
$13,000 under $14,000	7,249	97,678	7,022	93,322	6,141	82,790	5,940	78,832	24,921	24,885	7,253	61,578	7,245	11,064	7,246	11,068
$14,000 under $15,000	4,400	64,160	4,170	57,730	4,080	59,474	3,886	53,170	15,775	15,304	4,400	42,245	4,400	7,445	4,400	7,445
$15,000 under $20,000	15,151	259,889	13,940	215,634	14,170	243,744	13,159	204,003	55,637	54,937	15,157	179,346	15,064	33,072	15,065	33,079
$20,000 under $25,000	5,392	119,474	4,718	91,979	5,098	113,039	4,602	90,594	19,756	19,418	5,395	89,791	5,286	18,050	5,286	18,053
$25,000 under $30,000	2,923	78,420	1,840	37,923	2,687	72,032	1,751	35,334	11,271	10,971	2,925	60,423	2,882	12,150	2,882	12,151
$30,000 under $50,000	2,509	90,931	1,391	23,116	2,229	79,978	1,321	22,545	8,521	8,010	2,449	73,432	2,461	17,503	2,461	17,535
$50,000 under $100,000	921	60,559	675	18,607	868	57,013	655	18,225	3,445	3,272	920	52,169	919	17,290	920	17,557
$100,000 under $200,000	150	20,485	97	2,469	131	17,555	91	2,435	488	451	149	17,854	147	7,792	147	7,868
$200,000 under $500,000	22	6,303	13	481	20	5,798	12	424	77	67	22	5,167	22	2,743	22	2,909
$500,000 under $1,000,000	5	3,536	6	858	6	6,289	5	821	22	17	5	3,118	5	1,955	5	1,955
$1,000,000 or more	3	4,398	(*)	(*)	(*)	(*)	(*)	(*)	12	9	3	3,433	3	2,025	3	2,199
Under $5,000	55,636	99,489	49,446	109,952	13,761	15,548	9,716	33,012	91,893	88,077	22,717	25,596	22,321	3,797	22,724	4,883
$5,000 under $10,000	30,085	224,592	26,024	185,788	18,226	136,537	15,910	113,635	78,862	72,897	29,876	121,439	29,496	19,799	29,495	21,706
$10,000 under $15,000	31,554	389,559	30,056	361,789	25,759	320,036	24,682	297,735	108,505	107,167	31,534	240,473	31,356	42,222	31,359	42,228
$15,000 or more	27,075	643,995	22,680	391,067	25,209	595,448	21,596	374,381	99,229	97,152	27,025	484,733	26,789	112,580	26,793	113,307

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
APO/FPO[1]																
Total	**275,552**	**1,872,313**	**274,582**	**1,872,278**	**138,891**	**1,274,307**	**138,400**	**1,275,308**	**661,075**	**661,029**	**258,078**	**1,010,497**	**256,035**	**178,828**	**256,035**	**178,828**
Under $1,000	19,282	27,453	18,570	27,218	(*)	(*)	—	—	20,203	20,203	—	—	—	—	—	—
$1,000 under $2,000					—	—	—	—			—	—	—	—	—	—
$2,000 under $3,000	20,542	52,561	20,542	52,504	—	—	—	—	20,613	20,613	20,470	13,301	20,470	1,982	20,470	1,982
$3,000 under $4,000	13,452	48,286	13,382	51,045	(*)	(*)	(*)	(*)	16,999	16,999	13,412	18,462	13,412	2,784	13,412	2,784
$4,000 under $5,000	63,469	286,687	63,460	287,775	14,324	65,345	14,315	66,284	104,100	104,100	63,429	129,971	63,429	20,586	63,429	20,586
$5,000 under $6,000	36,383	196,828	36,383	198,216	15,920	86,705	15,920	90,598	72,749	72,709	36,343	96,341	36,343	15,532	36,343	15,532
$6,000 under $7,000	27,950	180,444	27,950	179,575	22,516	147,194	22,516	146,325	103,071	103,071	27,950	67,925	27,950	10,244	27,950	10,244
$7,000 under $8,000	31,330	237,455	31,290	237,037	28,771	217,825	28,731	217,407	117,072	117,072	31,330	108,922	31,330	17,085	31,330	17,085
$8,000 under $9,000	21,918	186,025	21,918	187,573	16,801	142,737	16,801	145,357	65,790	65,790	21,918	108,788	21,918	17,828	21,918	17,828
$9,000 under $10,000	6,674	67,217	6,674	66,476	6,632	66,766	6,632	66,133	22,754	22,754	6,674	40,070	6,674	6,680	6,674	6,680
$10,000 under $11,000																
$11,000 under $12,000	6,003	68,710	6,003	72,799					16,773	16,773	6,003	44,590	6,003	7,777	6,003	7,777
$12,000 under $13,000	6,792	85,517	6,792	88,325	15,325	192,197	15,181	195,159	20,874	20,874	6,792	55,142	6,792	9,467	6,792	9,467
$13,000 under $14,000	4,947	70,552	4,803	69,859					17,280	17,280	4,947	46,757	4,947	8,656	4,947	8,656
$14,000 under $15,000																
$15,000 under $20,000	8,256	142,106	8,256	146,301	7,251	126,185	7,251	130,530	30,291	30,291	8,256	101,778	8,256	19,588	8,256	19,588
$20,000 under $25,000	4,345	97,230	4,345	95,471	4,264	95,571	4,264	93,845	15,947	15,947	4,345	74,898	4,345	15,696	4,345	15,696
$25,000 under $30,000	2,486	65,519	2,486	64,659	2,482	65,411	2,482	64,547	10,062	10,062	2,486	52,739	2,486	11,824	2,486	11,824
$30,000 under $50,000	1,723	59,723	1,708	47,445	1,719	59,520	1,704	47,328	6,497	6,491	1,723	50,813	1,680	13,099	1,680	13,099
$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	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Under $5,000	116,745	414,987	115,954	418,541	17,210	74,195	16,918	78,070	161,915	161,915	97,311	161,734	97,311	25,352	97,311	25,352
$5,000 under $10,000	121,484	839,130	121,444	841,161	87,909	632,821	87,869	638,429	370,348	370,308	121,444	405,849	121,444	64,669	121,444	64,669
$10,000 under $15,000	20,513	253,617	20,369	258,699	18,056	220,602	17,912	222,551	66,015	66,015	20,513	162,685	20,513	28,600	20,513	28,600
$15,000 or more	16,810	364,576	16,795	353,876	15,716	346,688	15,701	336,249	62,797	62,791	16,810	280,228	16,767	60,207	16,767	60,207
Puerto Rico																
Total	**27,482**	**209,606**	**23,874**	**191,127**	**18,548**	**164,054**	**18,543**	**152,338**	**107,241**	**104,427**	**17,874**	**97,673**	**13,698**	**10,022**	**13,699**	**10,049**
Under $1,000	1,900	—825	(*)	(*)	(*)	(*)	(*)	(*)	4,930	4,929	—	—	—	—	(*)	(*)
$1,000 under $2,000	5,216	11,446	4,279	8,825	2,152	4,533	2,152	4,597	20,510	19,902	607	335	607	48	607	48
$2,000 under $3,000																
$3,000 under $4,000	4,630	18,969	3,947	16,548	3,083	12,322	2,428	10,032	14,064	13,401	2,449	3,819	2,145	545	2,145	545
$4,000 under $5,000																
$5,000 under $6,000	3,946	23,182	2,429	13,944	2,733	16,330	1,823	10,826	14,565	13,655	3,642	6,800	3,034	729	3,034	729
$6,000 under $7,000																
$7,000 under $8,000	3,368	26,602	3,367	28,093	2,761	21,893	2,760	23,382	15,237	15,235	3,064	10,581	2,153	1,055	2,153	1,055
$8,000 under $9,000																
$9,000 under $10,000	2,413	23,637	2,403	24,054	2,109	20,757	2,099	21,113	10,969	10,969	2,411	10,873	1,835	467	1,835	467
$10,000 under $11,000																
$11,000 under $12,000	1,865	22,085	1,722	20,604	1,722	20,241	1,579	18,759	8,467	8,038	1,721	10,696	1,148	770	1,148	770
$12,000 under $13,000																
$13,000 under $14,000	1,236	7,129	1,215	16,901	806	11,290	785	10,810	6,116	6,116	1,093	8,080	738	354	738	354
$14,000 under $15,000																
$15,000 under $20,000	1,569	26,838	1,482	25,443	1,346	23,102	1,259	21,659	6,880	6,844	1,569	16,299	1,117	1,490	1,117	1,490
$20,000 under $25,000	547	12,312	508	11,596	508	11,459	469	10,742	2,109	2,070	547	8,507	352	716	352	716
$25,000 under $30,000	363	9,868	324	9,808	324	8,805	285	8,762	1,710	1,632	363	7,319	204	529	204	529
$30,000 under $50,000	348	12,665	336	12,625	262	9,528	258	9,811	1,434	1,395	348	10,181	309	1,794	309	1,794
$50,000 under $100,000	50	3,213	35	1,256	48	3,104	33	1,211	210	206	50	2,563	46	744	46	744
$100,000 under $200,000	11	2,485	6	269	9	2,136	6	269	40	35	10	1,620	10	781	10	800
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Under $5,000	11,746	29,589	10,047	26,534	5,918	15,409	5,187	14,993	39,504	38,232	3,056	4,153	2,752	594	2,753	602
$5,000 under $10,000	8,970	65,468	7,442	58,138	6,846	51,027	5,925	47,369	38,174	37,262	8,360	24,372	6,697	2,209	6,697	2,209
$10,000 under $15,000	3,858	47,168	3,694	45,458	3,285	39,484	3,121	37,522	17,180	16,751	3,571	22,659	2,211	1,164	2,211	1,164
$15,000 or more	2,888	67,383	2,691	60,996	2,497	58,134	2,310	52,453	12,383	12,182	2,887	46,488	2,038	6,055	2,038	6,074

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Salaries & wages				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)	(15)	(16)
U.S. Citizens Abroad[2]																
Total	137,748	1,369,277	93,308	1,045,948	75,719	993,147	54,782	811,960	408,325	389,028	88,717	901,635	82,548	146,005	82,554	147,054
Under $1,000	21,951	—2,949	5,866	6,206	10,038	—2,772	1,081	2,072	53,402	52,280	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	13,515	19,843	8,311	11,871	3,948	6,190	2,189	3,443	28,308	27,670	4,555	2,727	4,220	388	4,220	388
$2,000 under $3,000	9,884	24,402	6,276	16,961	3,597	8,895	1,691	4,307	23,452	21,307						
$3,000 under $4,000	13,461	46,283	7,075	24,779	5,687	19,191	3,516	12,061	40,780	37,392	7,623	8,746	7,232	1,099	7,232	1,099
$4,000 under $5,000	10,499	46,678	7,675	32,716	3,763	16,628	3,244	13,990	26,071	23,929	9,579	17,281	8,873	2,211	8,874	2,212
$5,000 under $6,000	6,023	32,685	4,648	23,928	2,633	14,487	1,774	9,636	16,019	14,810	5,226	12,576	4,884	1,687	4,884	1,687
$6,000 under $7,000	6,869	44,129	5,277	33,799	4,345	27,722	3,073	18,851	20,644	20,342	6,682	18,301	6,466	2,702	6,466	2,702
$7,000 under $8,000	6,063	46,206	4,792	36,232	4,423	33,585	3,794	28,766	23,242	21,995	5,409	21,268	5,248	2,597	5,248	2,597
$8,000 under $9,000	3,845	32,841	2,867	22,343	2,422	20,397	2,381	18,605	13,447	11,941	3,804	16,314	3,483	2,182	3,483	2,182
$9,000 under $10,000	6,301	59,975	5,281	49,940	4,500	42,802	3,918	37,027	22,213	21,557	6,261	28,262	5,735	3,886	5,735	3,886
$10,000 under $11,000	2,550	26,718	2,011	19,702	1,568	16,507	1,317	13,747	6,887	6,885	2,509	17,181	2,325	2,642	2,325	2,642
$11,000 under $12,000	2,707	31,244	2,438	27,726	2,046	23,697	1,821	21,053	8,341	8,099	2,688	19,483	2,556	2,947	2,556	2,947
$12,000 under $13,000	2,969	37,067	2,597	31,149	1,671	20,865	1,631	19,444	9,008	8,864	2,967	24,483	2,714	3,535	2,714	3,535
$13,000 under $14,000	2,240	30,209	1,984	23,675	1,643	22,110	1,585	19,975	8,429	8,141	2,015	18,482	1,833	2,363	1,833	2,363
$14,000 under $15,000	2,212	31,953	1,657	21,359	1,248	18,018	836	10,103	6,907	5,864	2,210	22,071	2,050	3,267	2,050	3,267
$15,000 under $20,000	8,415	145,425	7,765	129,805	6,409	110,670	6,015	100,758	28,546	28,122	8,332	103,958	7,504	14,173	7,504	14,173
$20,000 under $25,000	5,576	123,625	5,354	110,935	4,969	109,902	4,787	99,892	22,112	21,976	5,574	90,982	5,066	11,689	5,066	11,689
$25,000 under $30,000	3,447	93,364	3,267	79,759	2,909	78,665	2,851	71,151	12,685	12,608	3,447	72,288	3,206	10,039	3,206	10,223
$30,000 under $50,000	6,418	238,212	5,791	199,302	5,542	205,540	5,189	178,923	24,708	24,404	6,365	193,822	5,874	27,014	5,874	27,095
$50,000 under $100,000	2,269	148,447	1,972	104,737	1,931	125,401	1,750	94,496	9,058	8,852	2,265	126,269	2,100	22,241	2,102	22,396
$100,000 under $200,000	409	53,182	317	27,904	333	43,135	269	24,333	1,611	1,553	407	44,887	383	11,235	384	11,481
$200,000 under $500,000	110	31,452	78	10,236	86	24,315	65	8,757	401	383	109	26,151	104	9,918	104	10,123
$500,000 under $1,000,000	11	7,711	9	884	5	2,923	5	570	40	40	11	6,171	11	2,046	11	2,130
$1,000,000 or more	4	20,575	(3)	(3)	3	4,274	(3)	(3)	14	12	4	9,822	4	6,129	4	6,197
Under $5,000	69,310	134,257	35,203	92,534	27,033	48,132	11,721	35,873	172,013	162,578	22,432	28,864	21,000	3,713	21,005	3,739
$5,000 under $10,000	29,101	215,834	22,865	166,243	18,323	138,994	14,940	112,884	95,565	90,645	27,382	96,721	25,816	13,054	25,816	13,054
$10,000 under $15,000	12,678	157,191	10,687	123,611	8,176	101,196	7,190	84,322	39,572	37,853	12,389	101,700	11,478	14,754	11,478	14,754
$15,000 or more	26,659	861,994	24,553	663,561	22,187	704,823	20,931	578,879	99,175	97,950	26,514	674,351	24,252	114,483	24,255	115,508

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1] Returns filed from Army Post Office and Fleet Post Office address.
[2] Returns filed from Panama Canal Zone, Virgin Islands or abroad.
[3] Included in next above shown adjusted gross income class.
NOTE: Detail may not add to total because of rounding.

Section 6

Explanation of Classifications and Terms

Classifications

Marital Status

The five marital classifications were:

(1) Joint returns of husbands and wives,

(2) Separate returns of husbands and wives,

(3) Returns of heads of households,

(4) Returns of surviving spouses, and

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

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

Regions and States

State classifications were based on the taxpayer's address shown on the preprinted address label or by the taxpayer on the return. Data for returns with addresses outside the 50 States and the District of Columbia are shown in three separate classifications in the State statistics. Returns from the Virgin Islands, Panama Canal Zone, and returns with foreign addresses are tabulated and classified under "U.S. Citizens Abroad." Data from qualifying returns filed by bona fide residents of Puerto Rico 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.

Prior to 1970, State classifications were based on the district code given each return in the Internal Revenue Service district or regional service center in which it was filed. Therefore State statistics for 1970-73 are not altogether comparable with previous years.

Each of the seven Internal Revenue Service Regions was composed of a group of districts, as shown by the map in section 5—State and Regional Data, and each region had either one or two service centers in which returns filed with the service center or through the district offices were processed. (See section 5 for data on and a description of the Standard Federal Regions.)

Returns with Standard Deduction or with Itemized Deductions

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

Returns with itemized deductions were those returns which had positive adjusted gross income against which the taxpayer claimed itemized nonbusiness deductions in computing taxable income. A relatively few returns which showed no deductions were classified as itemized deduction returns. This occurred because married persons filing separate returns were required to use the same kind of deduction, thus making it possible for one spouse to claim all their combined itemized deductions and the other to claim none.

Standard deduction returns comprised the following:

(1) Returns with adjusted gross income under $10,000 on which the income tax was determined from the optional tax table, and

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

There were some returns showing no deductions which were classified as standard deduction returns. This occurred for returns of persons who were dependents with unearned income. When no itemized deductions and no earned income were shown on these returns, no deductions were shown since this figure was based on earned income. (See also "Dependents with Unearned Income.")

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.

Tax Rate Classes

Tax rates were used to classify data for some of the tables included in section 3. Typically, the tax on income subject to tax was computed using various rates which applied to separate segments of income. Thus, associated with each tax rate applicable to a given return was a segment of income and the tax generated on that segment of income. Such totals for each tax rate are presented in table 3.13. In table 3.14, the highest or marginal rate applicable is used to group returns.

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

Tax Rate Schedules

The four tax rate schedules designed for individual income taxpayers were for:

(1) Joint returns and returns of surviving spouse,

(2) Separate returns of husbands and wives,

(3) Returns of heads of household,

(4) Returns of single persons not head of household or surviving spouse.

Reproductions of these schedules can be found in section 9—Forms and Instructions.

Taxable and Nontaxable Returns

Taxability or nontaxability was determined by the presence or absence of income tax after credits or additional tax for tax preferences ("minimum tax"). Many returns showed a liability for self-employment tax, tax from recomputing prior-year investment or Work Incentive (WIN) credits, or social security taxes on tip income; however, these taxes were disregarded for the purpose of this classification.

Taxpayers Age 65 or Over

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

Type of Tax Computation

The four methods of tax computation used for the statistics 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; or Form 4972, Special Averaging Methods; and

(4) Maximum tax, computed on Form 4726, Maximum Tax on Earned Income.

Each is described under separate heading in the Explanation of Terms Below.

Terms

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies. Code sections cited were those in effect for 1973.

Accelerated Depreciation on Low-Income Rental Housing

See "Tax Preferences."

Accelerated Depreciation on Other Real Property

See "Tax Preferences."

Accelerated Depreciation on Personal Property Subject to a Net Lease

See "Tax Preferences."

Additional Tax for Tax Preferences

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

Adjusted Gross Income

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

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

(2) Employee business and moving expenses,

(3) Expense deductions attributable to rents and royalties,

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

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

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

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

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

(9) Business net operating loss carryover, and

(10) Contributions to a retirement fund by the self-employed.

A deficit adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

Alimony Paid

See "Miscellaneous Itemized Deductions."

Alimony Received

This amount was reported on the tax return for payments received as alimony or separate maintenance.

Alternative Computation of Tax

In computing income tax before credits, graduated tax rates ranging from 14 to 70 percent were generally applied to taxable income. However, alternative tax computations could profitably be elected by taxpayers with large amounts of taxable income which included long-term capital gain. The effect of these elections was to impose a maximum rate of 50 to no more than 70 percent on the long-term capital gain.

In computing the amount of long-term capital gain includible in adjusted gross income, the net short-term gain or loss was combined with the net long-term gain or loss. Only 50 percent of any resultant long-term gain was included in adjusted gross income. If the alternative tax computation were elected, the first $25,000 (or the first $12,500, if married filing separately) of such included gain was taxed at a rate of 50 percent. The tax on the amount above $25,000 (or above $12,500) was the excess of the regular tax on total taxable income over the regular tax on total taxable income reduced by the amount of the long-term capital gain in excess of $25,000 (or in excess of $12,500).

With respect to long-term capital gain in excess of $25,000 (or in excess of $12,500) arising from binding contracts entered into on or before October 10, 1969, the 50 percent rate applied, but the higher alternative rates applied to any other gain.

In general, income tax before credits on returns with the alternative tax was the capital gains tax plus the regular tax assessed on the balance of taxable income. However, for taxpayers electing the maximum tax computation, the calculation was more intricate. See "Maximum Tax on Earned Income."

The alternative tax thus computed was the entire amount of a taxpayer's income tax before credits whenever the gain in adjusted gross income exceeded taxable income. In that event, the gain rather than taxable income was tabulated as income subject to tax. Otherwise, income subject to tax was synonymous with taxable income, and income tax before credits was the sum of the alternative tax and the regular tax computed on the balance of taxable income.

Since the alternative tax was computed at no less than 50 percent, the computation was only profitable to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular tax computation method. This meant that taxable income had to exceed $26,000 for married taxpayers filing separately, $38,000 for single persons and heads of households, and $52,000 for married persons filing jointly.

Taxpayers electing the alternative tax computation could not also elect the income averaging computation.

Amortization of Certified Pollution Control Facilities

See "Tax Preferences."

Amortization of Child Care Facilities

See "Tax Preferences."

Amortization of On-the-Job Training Facilities

See "Tax Preferences."

Amortization of Railroad Rolling Stock

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. It included the amount of tax due for those taxpayers electing to have their tax computed by the Internal Revenue Service.

Balance for Partial Tax

See "Maximum Tax on Earned Income."

Balance of Insurance Premiums

See "Medical and Dental Expenses."

Business or Profession Net Profit or Net Loss

This source 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 proprietorships 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 business activities. The proprietor was required to exclude investment income from

business profits and to include them instead with the various types of investment income for which separate provision was made on the individual income tax return.

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

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

Capital Assets

See "Sales of Capital Assets."

Capital Gains

See "Tax Preferences" and "Sales of Capital Assets."

Capital Gain Distributions Reported on Form 1040

These distributions included the following:

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

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

Normally, taxpayers would have entered amounts of these distributions on 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, then they entered 50 percent of the capital gain distributions on line 34, page 2 of Form 1040. See also "Total Dividends and Other Distributions."

Capital Gains and Losses

See "Sales of Capital Assets."

Capital Gains Offset

See "Maximum Tax on Earned Income."

Capital Loss Carryover

See "Sales of Capital Assets."

Cash Contributions

See "Contributions."

Casualty and Theft Losses

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

Child and Dependent Care Expenses

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

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

Contributions

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

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

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

Contributions Carryover

See "Contributions."

Credit for Contributions to Candidates for Public Office

See "Political Contributions."

Credit for Tax on Gasoline, Fuel, and Oil

This credit toward payment of tax was allowed for Federal taxes paid on:

(1) gasoline used—

(a) on a farm for farming purposes,

(b) in a boat,

(c) in vehicles while used in furnishing certain public passenger land transportation.

(2) lubricating oil used other than in a highway motor vehicle.

(3) special fuels, used, for example, on a farm for farming purposes.

Credit from a Regulated Investment Company

Tax withheld by regulated investment companies was the shareholder's share of taxes withheld on the net long-term capital gain realized by a regulated investment company but not actually distributed. The shareholder was entitled to a credit for the 30 percent tax paid by the company as an offset against the income tax the taxpayer paid for the year.

Credit on 1974 Tax

This credit was the part of the overpayment on 1973 tax which taxpayers specifically requested be credited to their estimated tax for 1974.

Dependents with Unearned Income

Prior to the enactment of the Revenue Act of 1971, the standard and personal exemption deductions were available to a taxpayer regardless of the source of income. The Act provided that in the case of certain taxpayers who were dependents the low-income allowance could not exceed

"earned income" (wages, salaries, professional fees) and that the percentage standard deduction would be computed only with reference to the taxpayer's adjusted gross income that was attributable to earned income. The limitation applied if the taxpayer was the dependent of another taxpayer for the year, whether or not he or she was, in fact, claimed as a dependent by the other taxpayer. Since the standard deduction could be computed only with regard to earned income, such dependents could not use the optional tax tables to compute their tax inasmuch as the standard deduction was built into those tables.

Depletion

See "Tax Preferences" and "Royalty Net Income or Loss."

Depreciation

See "Rent Net Income or Loss."

Dividend Exclusion

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

Dividends in Adjusted Gross Income

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

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

Doctor's and Dentist's Fees

See "Medical and Dental Expenses."

Domestic and Foreign Dividends Received

Domestic and foreign dividends received included—

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

(2) Dividends not eligible for exclusion consisting of dividends from—

(a) foreign corporations, China Trade Act corporations, tax-exempt farmers' cooperatives, real estate investment trusts, and

(b) corporations doing business in possessions of the United States, if 80 percent or more of their gross income was derived from U.S. possessions and 50 percent or more from the active conduct of a business in U.S. possessions.

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

Earned Income

See "Maximum Tax on Earned Income."

Earned Net Income

See "Maximum Tax on Earned Income."

Earned Taxable Income

See "Maximum Tax on Earned Income."

Employee Business Expenses

An employee was allowed a deduction in arriving at adjusted gross income for business expenses incurred in connection with any employment. This deduction was reported as an "adjustment" to income on the tax return and should be distinguished from the "employee business expense deduction," an itemized deduction from adjusted gross income. Expenses which qualified for the adjustment included:

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

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

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

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

If employees accounted for deductible expenses to their employers they were not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses. Likewise, the employee was not required to show the expenses on the tax return except those expenses in excess of the reimbursement.

Certain expenses of employees, such as work clothes, union dues, and employment agency fees, were not deductible in the computation of adjusted gross income, but were deductible as itemized deductions in the computation of taxable income. These expenses were included in "miscellaneous itemized deductions."

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 and trusts included amounts required to be distributed and amounts credited to a beneficiary's account from current year fiduciary income, whether or not actually received.

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

Taxpayers excluded from estate or trust income their share of dividends, and gains or losses from sales of capital assets and other property. Such income (which comprised the largest portion of income from an estate or trust) was reported on the tax return on the separate lines provided for this purpose. A loss from an estate or trust was allocated to the beneficiary only upon termination of an estate or trust which had a net operating loss carryover or a capital loss carryover, or which for its full tax year had deductions (other than for exemptions and charitable contributions) in excess of gross income.

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

Estimated Tax Payments

See "Payments on 1973 Declaration of Estimated Income Tax."

Excess Investment Interest

See "Interest Paid."

Excess Social Security Taxes Withheld

For 1973, if the total of social security (FICA) tax withheld was greater than $631.80 because an employee worked for more than one employer, the excess could be taken as a credit toward payment of the employee's income tax. 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. Prior to 1970, the deduction was $600, while for 1970 it was $625 and for 1971, $675.

An exemption was allowed for each taxpayer shown on a return (on joint returns husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the other spouse's exemption could be claimed on that return only if the spouse did not file a return, had no gross income, and was not

the dependent of another taxpayer.

Additional exemptions were allowed for the taxpayer or spouse who indicated either or both of the following conditions:

(1) age 65 or over,

(2) blind.

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

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

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

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

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

Farm Net Profit or Net Loss

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

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

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

Foreign Tax Credit

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

General Sales Taxes

See "Taxes Paid Deduction."

Heads of Households, Returns Of

These returns were filed by persons who furnished over half the cost of maintaining a household for the entire year for at least one qualifying relative. This classification was available only to unmarried persons, married persons legally separated, certain married individuals living apart but not legally separated, or persons married to nonresident aliens.

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

Home Mortgage Interest

See "Interest Paid."

Hospital Fees

See "Medical and Dental Expenses."

Income Averaging

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

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

"Adjusted taxable income," from which the averageable income was derived, covered almost all types of taxable income.

The above explanation covers income averaging rules in effect since 1970.

Income Subject to Tax

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

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

Income Tax After Credits

Income tax after credits was equal to the sum of income tax before credits minus statutory credits (including retirement income, investment, and foreign tax credits). It did not include self-employment tax, tax from recomputing prior-year investment or Work Incentive (WIN) credits, additional tax for tax preferences, or social security tax on tip income.

Income Tax Before Credits

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

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

(2) Alternative tax,

(3) Tax computed using any of the income averaging provisions, or

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

Income Tax Withheld

Tax withheld represented 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 withholding 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.

"Income tax withheld" from pensions and annuities reported on Form W-2P was included in this amount.

Income Tax Withheld on Form W-2P

This represented Federal income tax

withheld as shown on Form W-2P, Statement for Recipients of Annuities, Pensions, or Retired Pay. Salary or wage income was generally automatically subject to withholding of the Federal income tax; however, annuity, pension, or retired pay income was not subject to withholding unless the recipient of these latter types of income specifically requested that the Federal income tax be withheld at the source of the income. This was accomplished by the recipient filing a Form W-4P, Annuitant's Request for Federal Income Tax Withholding.

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. 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, beginning with 1972, finance charges.

Prior to 1972, the law allowed individual taxpayers an itemized deduction, without limitation, for all interest paid or accrued during the taxable year. The Tax Reform Act of 1969 imposed limitations on the amount of investment interest deductible for taxable years beginning January 1, 1972, and subjected the excess of investment interest over net investment income (income from dividends, rents, interest and the like minus the allowable expenses incurred in producing the income) to a minimum tax for taxable years beginning before January 1, 1972, and ending after December 31, 1969. For individual taxpayers for tax year 1973, the deduction for investment interest was limited by the following items in the order listed:

(1) $25,000 ($12,500 for married persons filing separately);

(2) plus net investment income;

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

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

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

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

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

Interest Received

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, and savings accounts. Excluded was the interest on a State or local Government obligation which was tax-exempt and therefore did not have to be reported on the tax return.

Investment Credit

In general, the investment credit applied against income tax was 7 percent of a taxpayer's qualified investment in certain new and used depreciable assets, chiefly machinery and equipment, with a useful life of 3 years or more.

The Tax Reform Act of 1969 provided that the investment credit would no longer be available for property acquired after April 18, 1969, or for property on which construction, reconstruction, or erection began after that date. However, the Revnue Act of 1971 restored the investment credit for qualified investment in property acquired after August 15, 1971, or ordered after March 31, 1971.

Investment Interest

See "Interest Paid."

Investment Interest Carryover

See "Interest Paid."

Itemized Deductions

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

Itemized deductions were tabulated on returns with positive adjusted gross income even though they were in excess of taxable income. On break-even or deficit adjusted gross income returns, the taxpayer was nontaxable before deductions; consequently, itemized deductions were not tabulated from these returns even when the taxpayer entered them on the return form.

Joint Returns of Husbands and Wives

These were either returns on which married taxpayers reported their combined income or returns of married taxpayers where only one spouse had income but exemptions of both were claimed. Generally, the filing of a joint return resulted in a tax saving because of "income splitting" which was automatically provided for in the joint return tax rate schedule.

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

See "Alternative Computation of Tax."

Low-Income Allowance

The low-income allowance was a minimum standard deduction designed to aid low-income taxpayers. For 1973, as for 1972, the low-income allowance was $1,300 ($650 for a married person filing separately).

The Tax Reform Act of 1969 established the low-income allowance and permitted a maximum deduction of $1,100 beginning with 1970 ($500 for a married person filing separately). The actual amount of the allowance was determined by the number of exemptions the taxpayer had and the income for the year. The Revenue Act of 1971 stipulated a flat amount of $1,050 ($525 for a married person filing separately) as the low-income allowance for 1971 and a flat amount of $1,300 for 1972.

Marginal Tax Rates

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

The example assumes that the tax was determined solely on taxable income under the regular computation method. If a taxpayer had income subject to tax both at the regular rates and the special capital

gains rates, a marginal rate was determined for each portion of income subject to tax. The marginal rate for income averaging returns was determined by applying the regular rate schedules to a reduced amount of taxable income.

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

Maximum Allowable 1973 Deduction

See "Interest Paid."

Maximum and Alternative Tax Computation

See "Maximum Tax on Earned Income."

Maximum and Regular Tax Computation

See "Maximum Tax on Earned Income."

Maximum Tax on Earned Income

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

"Earned income" was gross income from salaries, wages, professional fees, and compensation for personal services. If the taxpayer engaged in a trade or business where both services and capital were material income-producing factors, up to 30 percent of net profits was considered earned income. Net proceeds from the sales of property created by the taxpayer were also considered earned income. "Earned net income" was earned income as here defined less allocable deductions and expenses. Earned net income was used to determine "earned taxable income." Taxable income was multiplied by the ratio of earned net income to adjusted gross income. The result (limited to the amount of taxable income) was subject to two further reductions. The first reduction was the "tax preference offset," which was the greater of "tax preferences after exclusion" (used in the computation of "minimum tax") for 1973 or the average of this amount for 1970-73. The second reduction applied to those taxpayers who had capital gains and were eligible for the special tax treatment afforded by the alternative tax computation method. Since the capital gains had already received special tax treatment under the alternative tax method, the amount of income subject to maximum tax treatment (i.e., earned taxable income) had to be limited to taxable income less one-half of the net long-term capital gain in excess of net short-term capital loss. This is tabulated in the statistics as the "capital gains offset." Earned 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 tax preferences after exclusion and one-half of the amount by which net long-term capital gains exceeded net short-term capital losses.

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

Income tax before credits on returns with the maximum tax on earned income was the sum of the tax on earned taxable income computed as described in the first paragraph plus the tax on other taxable income defined above. Except for taxpayers using the capital gains rates of the alternative tax computation, the tax on other taxable income was the regular tax on taxable income less the regular tax on earned 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 earned 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" and the text in section 3.

Medical and Dental Expenses

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 received on account of medical expenses incurred reduced the cost which could be considered as medical expenses actually paid by the taxpayer.

Beginning January 1, 1967, one-half the cost of medical insurance up to $150 was fully deductible as a medical expense without regard to the 3 percent limitation. The remaining one-half cost plus any excess over $150 was deductible as a regular medical expense. Also beginning January 1, 1967, the 1 per cent and 3 percent limitations applied to all taxpayers; previously taxpayers or dependents age 65 or older were not subject to these limitations. However, the maximum deduction limitations on medical expenses previously in effect were eliminated.

Minimum Tax

See "Additional Tax for Tax Preferences."

Minimum Tax Deferred From Prior Years

See "Additional Tax for Tax Preferences."

Miscellaneous Itemized Deductions

Included here were all specified nonbusiness deductions from adjusted gross income for which separate lines were not provided on the return form. These 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 taxpayer's employment, for example, dues to professional societies, cost of tools and supplies for the job, and fees to employment agencies; contributions to candidates for public office; fees paid for the preparation of a tax return; and allowable expenses of an employee in connection with the employer's business.

"Total Miscellaneous Deductions" also includes union dues, alimony paid, child care, and casualty losses, which are tabulated separately as well.

Moving Expense Deduction

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

Deductible expenses included those incurred for moving household goods and personal effects, and the cost of trans-

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

Net Operating Loss Credit

See "Net Operating Loss (1973) Eligible for Carryover."

Net Operating Loss (1973) Eligible for Carryover

This amount was tabulated for taxpayers using it to compute a credit against the additional tax for tax preferences. A net operating loss from a taxpayer's sole proprietorship, or from an interest in a partnership, Small Business Corporation (electing to be taxed through shareholders), or estate or trust, was allowed as a deduction against the income of other tax years. This occurred only when the current year's income from other sources was insufficient to offset the business loss. The deduction was first applied against income from the 3 past years and if not completely offset by positive income, any remainder was to be carried over for up to 5 succeeding tax years, thus deferring the tax benefit resulting from the deduction. In recognition of this tax benefit deferral, the taxpayer was also allowed to defer liability for the additional tax for tax preferences until such time as the net operating loss carryover was actually deducted.

Deferral of the 10 percent additional tax applied only to taxpayers who had net tax preferences after the deduction allowed for Federal income tax otherwise due. A credit of up to 10 percent of the 1973 net operating loss eligible for carryover was then subtracted, reducing the tax. The amount of the reduction was also the amount of tax liability deferrable to later tax years.

Since the net operating loss carryover was only tabulated under the special circumstances described above, it is not a comprehensive measure of total net operating losses carried forward from 1973.

Net Tentative Tax for Tax Preferences

See "Additional Tax for Tax Preferences."

One-Half Excess Long-Term Gain

See "Alternative Computation of Tax."

One-Half Insurance Premiums

See "Medical and Dental Expenses."

Ordinary Gain from Sales of Depreciable Property

This source of income is shown only in section 8—Historical Summary, for tax years 1964-70. Beginning with 1971, it was tabulated as part of "Sales of Property Other Than Capital Assets." See "Sales of Property Other Than Capital Assets, Net Gain or Loss."

Other Distributions

See "Total Dividends and Other Distributions."

Other Income (Net)

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

Other Tax Credits

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

Other Taxpayments

This comprised amounts the taxpayer failed to identify as "excess social security taxes withheld," "credit for tax on gasoline, fuel, and oil," or as "credit from a regulated investment company." "Other tax credits" to the extent that they were in excess of total tax and were refundable were also tabulated as other taxpayments.

Other Taxable Income

See "Maximum Tax on Earned Income."

Overpayment

An overpayment of tax occurred when the sum of the tax withheld, payments on declaration of estimated tax, payment with request for extension of filing time, and other payments exceeded the combined income tax after credits, self-employment tax, tax from recomputing prior-year investment and Work Incentive (WIN) credits, additional tax for tax preferences, and social security taxes on tip income. Overpayments could be refunded; or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax; or, taken partly as a refund and partly as a credit against estimated tax.

Partnership Net Profit or Net Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or association. The taxpayer's profit or loss shown was the share only of the ordinary income or loss of the enterprise together with payment made to the taxpayer for the use of capital or as a salary (prior to 1972, there was no specific instruction to taxpayers on how to report salaries and interest from partnerships, and they may have classified them on the basis of either the nature of the income or the nature of the payer; for 1972, the partnership return specified that such amounts be included in partnership income). If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the net result of all shares.

The ordinary income of the partnership did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, and interest on tax-free covenant bonds. The partner's share of each of these items was reported in its respective source of income on the return form.

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

Payment with Request for Extension of Filing Time

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

Payments on 1973 Declaration of Estimated Income Tax

These payments, summarized on the individual income tax return, were paid with the 1973 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was ap

plied against the estimated tax by reason of an overpayment of the 1972 tax liability.

Pensions and Annuities—Taxable Portion

This represented the entire amount received by a taxpayer from a non-contributory pension plus that part of a contributory pension paid by a taxpayer's employer.

A non-contributory pension was one paid for entirely by an employer and as such was fully taxable. This fully taxable pension was reported directly on Form 1040 by the taxpayer rather than on Schedule E, Supplemental Income Schedule, used to report amounts received from a contributory pension. Also reported as a fully taxable pension was the ordinary income portion of a lump-sum distribution received from a profit-sharing or retirement plan. (The capital gains portion of such a distribution was subject to capital gains treatment and as such was reported on Schedule D, Capital Gains and Losses.)

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

Pension and Annuities Reported on Form 1040

See "Pensions and Annuities—Taxable Portion."

Percentage Standard Deduction

See "Standard Deduction."

Personal Property Taxes

See "Taxes Paid Deduction."

Political Contributions

An individual taxpayer was allowed to elect either a credit or an itemized deduction for political contributions paid during the tax year. A credit against income tax was permitted for one-half of the political contributions made, up to $25 on a joint return or $12.50 on a separate return of a married person or on the return of a single person. In lieu of the credit, an individual could deduct from adjusted gross income political contributions made, up to $100 on a joint return or $50 on a separate return of a married person or on the return of a single person. The 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.

Real Estate Taxes

See "Taxes Paid Deduction."

Refund

A refund of tax included all overpayments not applied by the taxpayer as a credit to the next year's estimated tax. See "Overpayment."

Regular Tax Computation

Typically, the taxpayer in determining income tax before credits first computed taxable income. Depending on marital status, the taxpayer then applied one of four tax rate schedules to compute the tax. In some instances, the taxpayer used an equivalent tax table or had the tax computed by the Internal Revenue Service. Returns of such taxpayers are also classified under the regular tax computation method.

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 service, and other allowable expenses related to the rented property.

Reserves for Losses on Bad Debts of Financial Institutions

See "Tax Preferences."

Retirement Income Credit

A credit based on "retirement income" was allowed an individual receiving "earned income" of more than $600 in each of any 10 calendar years prior to the tax year for which the credit was computed.

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

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

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; revenue from patents, copyrights on literary works, trademarks, formulae, and so on. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains 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 (Gross)

Gross salaries and wages as reported on the tax return were amounts of compensation for personal services prior to statutory adjustments which reduced salaries and wages by the sick pay exclusion and certain expenses connected with employment. 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 sources" of 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

In general, capital assets for tax purposes meant property regarded or treated as an investment, such as stocks, bonds, and nonbusiness real estate including a personal residence. Thus, property held for sale during the ordinary course of business operations and depreciable and real property held in connection with a business were among the property types not covered by the tax definition of capital assets.

If capital assets were held for more than 6 months prior to their sale, only half of this "long-term" gain was taxable and in many instances at a rate lower than otherwise (see "Alternative Computation of Tax"). If the sale resulted in a loss, regardless of how long the asset was held, the loss could be completely offset against

capital gains and to a limited extent against ordinary income. However, capital losses from sales of property held for personal use were not deductible.

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

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

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

Net short-term gain or loss.—Gains and losses from sales or exchanges of capital assets held for 6 months or less were considered to be short-term. To obtain the net short-term gain or loss, gains and losses from current year transactions were combined with-

(1) any capital loss carryover from 1959-63,

(2) any short-term capital loss carryover from 1964-72, and

(3) any net short-term gain or loss received from partnerships or fiduciaries.

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

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

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

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

(4) any long-term capital loss carryover from 1964-72.

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

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

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

Net gain includes the amount of capital gain distributions received by taxpayers which would normally be entered on Schedule D, Capital Gains and Losses. However, if taxpayers did not need Schedule D to report any other gains or losses or to compute the alternative tax, they did not file that schedule but entered 50 percent of the capital gain distributions under "capital gain distributions" on page 2 of the Form 1040. The statistics include a separate tabulation of the capital gain distributions not reported on Schedule D.

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

The limitation in (1) above reflected a change in the computation of the capital loss deduction required by the Tax Reform Act of 1969. Starting with 1970, only one-half, rather than all, of any long-term loss in excess of any short-term gain was taken into consideration in computing the loss in adjusted gross income.

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

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

(4) amounts resulting from certain "involuntary conversions" including net losses from casualty and theft (see below).

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

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

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

Self-Employed Retirement Deduction

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

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 proprietorship or from any share of partnership profits. Citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries for 1960 and subsequent years. Certain types of income and deductions such as investment income, capital gains or losses, net operating loss deduction, and casualty losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1973 was $10,800 reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was $864 based on the 8.0 percent rate in effect for that year. Nonrefundable income tax credits could not be applied against this tax.

Separate Returns of Husbands and Wives

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

If either husband (or wife) filed a separate return, the wife's (husband's) exemption could be claimed on that return, only if the other spouse did not file a return, had no gross income, and was not the dependent of another taxpayer.

Sick Pay Exclusion

An employee was allowed to exclude from salaries and wages income received under an employer-provided wage continuation plan for periods of absence due to injury or sickness subject to limitations prescribed by law.

Single Persons, Returns of

These were returns of (a) unmarried persons who did not qualify as head of household or surviving spouse or (b) certain married individuals living apart who did not qualify as "Unmarried Head of Household."

Small Business Corporation 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 shareholder. Net losses were allocated to each shareholder to be offset against other income.

Small Business Corporation income shown in this report is the amount taxable to shareholders 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 shareholders and is included in the statistics for net gain or loss from sales of capital assets. Shareholders were allowed to deduct their share of the corporate losses from other forms of individual income. Undistributed income earned in previous years was taxable to shareholders 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 is comprised 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. An employee was required to report these tips to the employer and 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 the Form 1040.

Special Income Averaging Methods

These income averaging provisions applied to lump-sum distributions from qualified retirement plans received by persons who retired or left their employer's service, or by their beneficiaries. Both employees and self-employed persons (or an owner-employee—the sole proprietor of a business or a partner who owned more than a 10 percent capital or profits interest in a partnership), or their beneficiaries, receiving such distributions could avail themselves of either of two special income averaging devices.

For employees, or their beneficiaries, the lump-sum distribution was taxed to the extent that the distributed amount exceeded the employee's contributions to the plan. A beneficiary recipient of a lump-sum distribution could also exclude, under certain conditions, up to $5,000 from gross income. The taxable portion was treated as long-term capital gain except for any part representing employer contributions made during plan years beginning after 1969 or which was attributable to employer contributions forfeited by other employees and reallocated after 1969 under the plan to the employee involved. The portion of the distribution not eligible for capital gain treatment was taxable as ordinary income, subject to a special 7-year income averaging method. This method was the greater of seven times the increase in tax resulting

from including 1/7 of the includable portion of the lump-sum distribution in gross income or seven times the increase in tax that would have resulted if the taxable income had been equal to 1/7 of the includable lump-sum distribution less personal exemptions.

For a self-employed individual, the entire lump-sum distribution, to the extent taxable, was treated as ordinary income rather than as capital gains. This income was subject to a 5-year averaging device, which was limited to the greater of five times the increase in tax which would result from including 1/5 of the taxable part of the distribution (excess of total distribution over investment in the contract) in gross income or five times the increase in tax which would result if taxable income were equal to 1/5 of the taxable part of the distribution less personal exemptions.

Standard Deduction

A taxpayer was allowed a standard deduction in lieu of itemizing personal expenses. For 1973, for all taxpayers except married persons filing separately, the standard deduction was 15 percent of adjusted gross income, but never more than $2,000 or less than $1,300. For married persons filing separately, the deduction was again 15 percent of adjusted gross income, but the limits were set at $1,000 and $650. Returns on which the base amount of $1,300 (or $650 for a married person filing separately) was used are classified as "low-income allowance" returns; all other standard deduction returns are shown under the heading of "percentage standard deduction."

If adjusted gross income was less than $10,000, the taxpayer electing the standard deduction determined the tax from "tax tables" into which was built the larger of the percentage standard deduction (15 percent for 1973) or the low-income allowance. During statistical processing the return was classified into either the "percentage" or "low-income allowance" category based on adjusted gross income, marital status, and number of exemptions.

See also "Low-Income Allowance."

State and Local Gasoline Taxes

See "Taxes Paid Deduction."

State and Local Income Taxes

See "Taxes Paid Deduction."

State Income Tax Refunds

These represented that part of State income tax refunds which had given the taxpayer a tax benefit in an earlier year. Taxpayers were instructed not to net the refundable amount against the current years's itemized deduction for State and local income tax.

Statutory Adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments were comprised of the following:

(1) Sick pay exclusion,
(2) Moving expense deduction,
(3) Employee business expense deduction, and
(4) Self-employed retirement deduction.

Each of the above is described under separate heading.

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 tax years, who had not remarried, and who had maintained a home which was the principal abode of a child or step-child for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the two taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death. Thereafter, the special rates for surviving spouse, halfway between the joint and single return tax rates, applied.

Tax Credits

Included here were the following credits applied against income tax:

(1) Retirement income credit,
(2) Investment credit,
(3) Foreign tax credit,
(4) Contributions to candidates credit,
(5) Work incentive (WIN) program credit, and
(6) "Other" tax credits.

Each of the above is described under separate heading.

Tax Due at Time of Filing

"Tax due" was reported on returns where the tax withheld, the payment with request for extension of filing time, and the payment on declarations of estimated tax (together with other prepayment credits reported with them) were insufficient to cover the total of income tax after credits, self-employment tax, tax from recomputing prior-year investment and work incentive (WIN) credits, additional tax for tax preferences, and social security tax on tip income.

Tax From Recomputing Prior-Year Investment Credit

The investment credit provisions of the law included a "recapture rule" which required taxpayers to pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for credit was disposed of before the end of its estimated useful life, the tax for the year of disposal was increased by the difference between the credit originally allowed and the credit that would have been on a shorter useful life.

Tax credits could not be applied against this additional tax.

Tax From Recomputing Prior-Year Work Incentive Program (WIN) Credit

The Work Incentive (WIN) Program credit provisions of the law included a "recapture" rule which required taxpayers to pay back all or a portion of any work incentive program credit taken on an employee whose employment was terminated before the end of the period claimed in computing the credit.

Tax credits could not be applied against this additional tax.

Tax Paid With Return

See "Balance Due After Remittance."

Tax Preference Income Subject To Tax

See "Additional Tax for Tax Preferences."

Tax Preference Offset

See "Maximum Tax on Earned Income."

Tax Preferences

Prior to the Tax Reform Act of 1969, many individuals did not pay income tax on a substantial part of their "economic income" (including capital gains) because of various kinds of tax-favored income or deductions. The 1969 Act imposed a 10 percent tax on specified income and deduction items receiving preferential treatment, after making certain adjustments. The amounts shown include those either distributed or allocated to owners, beneficiaries, or shareholders of partnerships, estates and trusts, Small Business Corporations electing to be taxed through their shareholders, and regulated investment companies. Tax preference items which affected the tax were:

(1) *Accelerated depreciation on (a) low-income rental housing; (b) other real property (defined in Code section 1250); (c) personal property (defined by section 1245) subject to a net lease.* The excess of accelerated depreciation over the amount computed under the straight-line method was considered a tax preference.

(2) *Amortization of (a) certified pollution control facilities; (b) railroad rolling stock; (c) on-the-job training facilities; (d) child care facilities.* The excess of these

special rapid writeoffs over what otherwise would have been a depreciation deduction was considered a tax preference.

(3) *Stock options.* Upon exercising a stock option, an employee did not realize income when the option price was less than the fair market value of the stock. This price difference was, however, treated as a tax preference in the year the option was exercised.

(4) *Bad debt reserves.* Financial institutions were allowed deductions toward a reserve for bad debts under prescribed rules. When these deductions exceeded the amount required by actual experience, the excess was considered tax preference.

(5) *Depletion.* The excess of depletion over the adjusted basis of the property (reduced by depletion taken in prior years) was a tax preference. Thus, when the taxpayer had written off the investment, a tax preference was realized.

(6) *Capital gains.* One-half of the excess of net long-term gain over net short-term loss was excluded from income in computing the regular income tax. The excluded half was treated as a preference.

Tax Savings From Special Tax Computations

In this report the amount of tax savings is the difference between the tax resulting from using the provisions of one of the special tax computations (e.g., maximum tax, income averaging, etc.) and the amount of regular tax that would result from not using these provisions. See section 3 also.

Tax Withheld

See "Income Tax Withheld."

Taxable Income

Taxable income was the amount to which tax rates were usually applied in arriving at income tax before credits. It was determined by subtracting from adjusted gross income itemized deductions or the standard deduction and the number of personal exemptions claimed multiplied by $750 ($600, $625, or $675 for prior-year delinquent returns).

Taxes Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State income taxes, certain State and local retail sales taxes, State gasoline taxes, taxes paid to foreign countries or possessions of the United States unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes and State and local taxes on cigarettes, tobacco, and alcoholic beverages were not deductible. Nor were State and local fees for vehicle license plates or driver's licenses deductible.

Taxes paid on business property were deducted separately in schedules for business, rent, and royalty income, and are therefore excluded from the tax deduction statistics.

Taxpayments

These payments were, in effect, made before the return was filed and were applied against tax liability to determine the amount payable at the time of filing. They included the following:

(1) Income tax withheld,

(2) Excess social security taxes withheld,

(3) Credit for tax on certain gasoline, fuel, and oil,

(4) Credit from a regulated investment company,

(5) Other taxpayments,

(6) Payments on 1973 declaration of estimated tax,

(7) Payment with request for extension of filing time.

Taxpayments in excess of total tax were refundable.

Each of the above is described under separate heading.

Tentative Tax for Tax Preferences Before Credits

See "Additional Tax for Tax Preferences."

Tentative Tax on Preferences

See "Additional Tax for Tax Preferences."

Total Deductions

This classification included personal deductions, both standard and itemized.

Total Dividends and Other Distributions

Included here were the following:

(1) Domestic and foreign dividends received (described under separate heading);

(2) Capital gain distributions (described under "Capital Gain Distributions Reported on Form 1040"). This amount included both those distributions reported on Schedule D, Capital Gains and Losses, and those reported on page 2 of Form 1040. See also "Sales of Capital Assets."

(3) Nontaxable distributions received. Generally, these amounts were distributions by corporations to stockholders which were not out of earnings and profits but which represented a return of capital. Such distributions were nontaxable to the extent that they did not exceed the cost of stock. If they did exceed cost, the distributions were treated as short-term or long-term capital gains depending on the length of the time the stock was held. Return of partnership capital could, to some extent, be reflected in these amounts and was treated similarly.

Total Income Tax

Total income tax is income tax after credits plus additional tax for tax preferences ("minimum tax").

Total Tax Liability

This is "Total income tax" plus:

(1) Self-employment tax,

(2) Tax from recomputing prior-year investment credit,

(3) Tax from recomputing prior-year Work Incentive (WIN) credit, and

(4) Social security taxes on tip income.

Each of the above is described under separate heading.

Unearned Taxable Income

See "Maximum Tax on Earned Income."

Union Dues

See "Miscellaneous Itemized Deductions."

Unused Credit for Contributions to Candidates for Public Office

See "Additional Tax for Tax Preferences."

Unused Retirement Income Credit

See "Additional Tax for Tax Preferences."

Work Incentive Program Credit

For tax years beginning after 1971, taxpayers could take a credit against their 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 established to provide welfare recipients the training and job opportunity needed to help them become economically independent.

Section 7

Sources of the Data, Description of the Sample and Limitations of the Data

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Sources of the Data

Data in this report were estimated from a sample of unaudited individual income tax returns, Forms 1040 and Forms 1040A, filed by U.S. citizens and residents and revenue-processed during the calendar year 1974 in the service centers of the Internal Revenue Service.

The estimates in this report are intended to represent the total returns for income year 1973. While the overwhelming majority of returns revenue-processed in 1974 were for calendar year 1973, a few of them were for non-calendar years ended during 1973 and 1974, and some were delinquent returns for prior years. Delinquent returns for recent prior years were used for the 1973 statistics in place of 1973 returns processed after December 31, 1974. In general, the characteristics of returns due but not yet filed could be represented best by returns for previous income years that were processed in 1974.

All returns processed during 1974 were subjected to sampling, with a few exclusions. The exclusions consisted of tentative returns and amended returns for income year 1973 and certain returns, mentioned earlier, for prior years. Tentative returns were not subject to sampling because the revised returns could have been sampled later on, while the amended returns were excluded because the original returns were already subjected to sampling.

Description of the Sample and Limitations of the Data

Sample Criteria and Selection

Form 1040 and Form 1040A returns filed during 1974 were computer-stratified into sample classes based on combinations of adjusted gross income or deficit, business or farm receipts, and the largest selected source of income or loss. The individual returns were sampled from a two-part universe of returns consisting of a basic sample plus a supplementary sample. The total sample of 233,984 returns was selected from a population of 80,838,712 returns filed. The basic sample of 230,283 returns was selected from a population segment of 79,750,879 returns, while the supplementary sample of 3,701 returns was selected from a remaining population of 1,087,833 returns. Refer to table 7A for strata descriptions, number of returns in the population, and number of returns in the sample.

Method of Estimation

The total number of returns per stratum for the basic segment was obtained from counts of returns filed at the ten service centers. For the supplementary segment, counts per stratum are shown in summary form only.

The adequacy of response was reviewed, by sample stratum, by applying the prescribed rates to the number of returns actually received from each location. When receipts differed considerably from the number expected, a followup was conducted.

Sampling weights were obtained by dividing the number of returns filed per sample stratum by the number of sample returns actually received for the stratum. A separate set of rates for each of five groups of States was prescribed for selection of the basic sample, the rates varying from 1 in 3,000 to 1 in 1. Because the achieved sampling rates by Internal Revenue district varied from those prescribed within the five State groups, district weights were used for the national and State estimates. The supplementary sample, however, was selected on a national basis without regard to State, which resulted in a slight underrepresentation of returns with certain characteristics (basically low-to-middle income, standard deduction returns) in some States and a slight overrepresentation in other States. To compensate for this, an estimating technique was used to allocate the data from these returns to these States (primarily western States), based on the frequencies with which the data would be expected to occur.

Sampling weights were converted to "integer weights" before they were applied to the sample returns. For example, if the achieved sampling rate was 44.24 in a given sample stratum, 24 percent of the sample returns in the stratum were systematically given a weighting factor of 45, and 76 percent a weight of 44.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed, as shown in table 7A, will disclose slight differences. These differences occurred for the following reasons: (1) an estimated 146,000 returns were excluded from the tables because they showed no income information and (2) returns were classified into the proper size classes during a tabulation regardless of the strata to which they were assigned for sampling purposes.

Sampling Variability

The coefficient of variation is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Coefficients of variation of selected estimates are shown in table 7C, which classifies returns by source of income and size of adjusted gross income, and, for selected items, at the end of certain tables in sections 1, 2, and 3 of this report.

Coefficient of variation estimates presented in table 7B are based on a sum-of-squares formula applicable to frequencies in general and are presented for eight

Table 7A.—Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1973

Description of the sample strata			Number of returns	
			Population	Sample
Grand total			**80,838,712**	**233,884**
Basic segment, total			79,750,879	230,283
Non-business and farm (Schedule F only), total			72,779,478	131,517
Larger of adjusted gross income or largest specific income item	and	Farm receipts		
Under $10,000		Under $20,000	43,216,553	29,525
$10,000 under $15,000 Under $10,000		Under $50,000 $20,000 under $50,000	14,265,115	17,511
$15,000 under $20,000 Under $15,000		Under $100,000 $50,000 under $100,000	8,283,054	15,401
$20,000 under $50,000 Under $20,000		Under $500,000 $100,000 under $500,000	6,469,646	17,359
$50,000 under $100,000 Under $50,000		Under $750,000 $500,000 under $750,000	433,631	19,224
$100,000 under $200,000 Under $100,000		Under $1,000,000 $750,000 under $1,000,000	87,460	17,129
$200,000 under $500,000 Under $200,000		Under $5,000,000 $1,000,000 under $5,000,000	19,963	11,312
$500,000 and over Under $500,000		Any amount $5,000,000 and over	4,056	4,056
Business (Schedules C and F, or C only), total			**6,971,401**	**98,788**
Larger of adjusted gross income or largest specific income item	and	Business receipts		
Under $10,000		Under $20,000	2,315,956	23,116
$10,000 under $15,000 Under $10,000		Under $50,000 $20,000 under $50,000	1,739,263	11,655
$15,000 under $20,000 Under $15,000		Under $100,000 $50,000 under $100,000	1,182,559	9,517
$20,000 under $30,000 Under $20,000		Under $250,000 $100,000 under $250,000	1,002,178	10,261
$30,000 under $50,000 Under $30,000		Under $500,000 $250,000 under $500,000	479,877	10,423
$50,000 under $100,000 Under $50,000		Under $750,000 $500,000 under $750,000	192,502	10,454
$100,000 under $200,000 Under $100,000		Under $1,000,000 $750,000 under $1,000,000	38,953	10,519
$200,000 under $500,000 Under $200,000		Under $5,000,000 $1,000,000 under $5,000,000	18,237	10,945
$500,000 and over Under $500,000		Any amount $5,000,000 and over	1,876	1,876
Supplementary Segment,[1] total			**1,087,833**	**3,701**

[1]Sample returns for this segment were stratified on the following criteria: presence of standard or itemized deductions, size of adjusted gross income, and size of Schedule C or F gross receipts.

Table 7B.—Estimated Coefficient of Variation for Number of Returns, 1973

Estimated number of returns	Returns with adjusted gross income or deficit (percent)							
	Under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
25	(1)	(1)	(1)	(1)	(1)	(1)	17.4	No sampling variability since all returns are in sample
50	(1)	(1)	(1)	(1)	(1)	28.3	12.3	
100	(1)	(1)	(1)	(1)	(1)	20.0	8.7	
200	(1)	(1)	(1)	(1)	32.4	14.1	6.2	
500	(1)	(1)	(1)	(1)	20.5	8.9	3.9	
1,000	(1)	(1)	(1)	(1)	14.5	6.3	2.8	
2,000	(1)	(1)	(1)	(1)	10.3	4.5	1.9	
5,000	(1)	(1)	34.3	27.3	6.5	2.8	1.2	
10,000	(1)	30.8	24.3	19.3	4.6	2.0	0.8	
15,000	(1)	25.2	19.8	15.8	3.7	1.6	0.7	
20,000	31.9	21.8	17.2	13.7	3.2	1.4	0.5	
50,000	20.2	13.8	10.8	8.6	2.0	0.9	(2)	
100,000	14.3	9.7	7.7	6.1	1.4	0.6	(2)	
200,000	10.1	6.9	5.4	4.3	1.0	(2)	(2)	
500,000	6.4	4.4	3.4	2.7	0.6	(2)	(2)	
1,000,000	4.5	3.1	2.4	1.9	(2)	(2)	(2)	
2,000,000	3.2	2.2	1.7	1.3	(2)	(2)	(2)	
5,000,000	2.0	1.4	1.0	0.8	(2)	(2)	(2)	
10,000,000	1.4	0.9	(2)	(2)	(2)	(2)	(2)	
15,000,000	1.1	0.8	(2)	(2)	(2)	(2)	(2)	

[1]Excessive sampling variability for the estimated number or returns.
[2]Not applicable since the estimated number of returns is greater than population estimates.

adjusted gross income size classes. This table, which tends to overstate the coefficient of variation, may be used for obtaining estimated coefficients of variation for frequency totals, but not amounts, found throughout this report.

Frequencies or amounts with excessive sampling variability were either (1) combined with adjacent size classes in order to reduce sampling variability or (2) deleted and noted with an asterisk (*) and included in the appropriate totals.

A dash in place of a frequency or amount indicates that:

(1) if returns were sampled at a rate of 100 percent, no returns had the particular characteristics; or

(2) if returns were sampled at a rate less than 100 percent, either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any sample returns.

Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical processing to make them consistent with other entries on the return or accompanying schedules.

Quality of the basic data abstracted at the processing centers was controlled by means of a continuous sampling verification system. In addition, an independent "quality assurance" review was conducted in the Statistics Division, National Office. This review consisted of an independent reprocessing of a small subsample of returns. Differences between the entries were noted and used to inform the processing centers of quality levels.

Prior to tabulating, numerous computer tests were applied to each return record to assure that proper balance and relationship between return items were maintained.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax laws, taxpayer reporting variations and limitation, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Table 7C.—Coefficient of Variation for Selected Sources of Income, Exemptions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income, 1973

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Returns with salaries and wages[3]	Business and profession				Farm			Returns with partnership net profit less loss	Returns with Small Business Corporation net profit less loss	Sale of capital assets net gains	
				Net profit		Net loss		Returns with net profit[3]	Net loss					
				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)
All returns														
All returns, total	(*)	(*)	0.1	0.3	0.2	1.0	1.8	0.4	3.0	0.3	2.0	4.5	1.3	0.3
No AGI	5.2	2.8	9.3	7.4	6.0	2.9	4.2	33.3	11.1	9.1	13.5	20.3	10.2	7.2
$1 under $1,000	1.9	2.2	2.0	3.1	6.2	7.1	8.8	22.7	21.1	27.3	24.9	38.7	15.2	28.9
$1,000 under $2,000	1.8	1.0	2.0	2.9	4.0	7.1	11.9	15.7	19.6	23.0	23.4	44.5	12.2	17.4
$2,000 under $3,000	2.0	0.7	2.2	2.6	3.1	7.5	8.8	14.7	18.5	22.2	21.4	42.9	9.7	12.6
$3,000 under $4,000	2.1	0.3	2.3	2.5	2.9	4.5	7.3	15.2	19.2	21.4	19.1	47.1	9.7	12.9
$4,000 under $5,000	2.1	0.2	2.3	2.7	2.7	4.6	8.4	16.0	15.6	19.9	19.8	44.3	8.4	12.0
$5,000 under $6,000	2.1	0.3	2.2	2.6	2.9	4.4	8.0	19.1	16.8	18.9	16.4	42.5	9.7	13.8
$6,000 under $7,000	2.3	0.2	2.4	2.4	2.7	6.0	7.6	14.7	18.8	25.5	15.3	46.0	8.8	14.7
$7,000 under $8,000	2.2	0.1	2.4	2.4	2.7	4.2	7.1	16.9	14.9	18.0	16.5	48.6	8.8	13.1
$8,000 under $9,000	2.3	(*)	2.4	2.2	2.9	5.5	7.8	13.1	17.1	27.1	17.0	30.2	8.5	17.0
$9,000 under $10,000	2.3	0.2	2.5	2.9	3.1	5.6	7.9	13.9	14.6	19.0	17.2	49.2	8.7	13.4
$10,000 under $11,000	1.6	0.2	1.6	2.6	3.2	5.7	16.0	12.6	11.3	13.7	10.9	29.5	5.8	10.3
$11,000 under $12,000	1.6	0.2	1.7	2.8	3.8	5.4	8.0	12.8	12.4	17.0	11.2	22.3	6.1	11.4
$12,000 under $13,000	1.6	0.2	1.7	2.7	3.4	5.1	9.2	13.7	13.4	18.0	11.5	31.8	6.1	11.1
$13,000 under $14,000	1.8	0.1	1.9	3.0	3.9	5.3	8.3	13.9	13.3	15.7	10.7	25.8	6.9	14.2
$14,000 under $15,000	1.9	0.1	1.9	3.0	3.7	5.7	8.1	14.6	13.9	19.3	11.8	22.7	6.3	12.1
$15,000 under $20,000	0.3	(*)	0.4	1.2	1.7	2.7	4.2	6.1	6.7	10.2	4.4	17.0	2.6	4.9
$20,000 under $25,000	0.8	0.1	0.9	1.5	2.0	3.9	5.8	6.9	8.4	11.4	4.6	10.5	2.7	5.3
$25,000 under $30,000	1.5	0.2	1.6	2.2	2.8	5.1	7.2	8.7	11.8	16.7	5.2	11.3	3.3	6.3
$30,000 under $50,000	1.4	0.1	1.6	0.9	1.2	3.3	4.9	4.1	8.3	7.3	3.3	7.0	2.5	2.9
$50,000 under $100,000	0.4	0.2	0.6	0.8	1.1	3.0	5.2	3.6	4.2	5.2	1.1	2.3	0.9	1.9
$100,000 under $200,000	0.3	0.3	0.5	1.0	1.3	2.6	4.0	3.6	2.8	5.3	0.8	1.7	0.7	1.4
$200,000 under $500,000	0.5	0.5	0.7	2.0	2.4	3.4	3.4	7.9	3.3	4.5	0.9	1.5	0.8	1.4
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Taxable returns, total	0.2	(*)	0.3	0.4	0.2	1.1	2.6	2.8	3.4	3.7	2.0	4.8	1.3	0.5
No AGI	19.1	7.5	8.7	19.6	7.7	37.7	36.7	87.9	19.6	13.4	12.0	20.8	20.7	11.7
$1 under $1,000	19.3	19.4	21.7	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	10.6	10.8	12.0	15.1	16.1	42.0	49.5	(*)	—	—	(*)	(*)	46.2	40.6
$2,000 under $3,000	2.6	0.9	2.7	4.9	4.8	10.0	19.2	31.1	57.4	64.5	77.6	(*)	16.0	22.2
$3,000 under $4,000	2.4	0.8	2.6	3.8	4.1	6.6	10.3	23.3	30.5	35.3	34.4	(*)	13.0	20.6
$4,000 under $5,000	2.2	0.4	2.4	3.4	3.4	5.7	12.2	17.9	21.3	28.1	25.3	(*)	10.3	15.5
$5,000 under $6,000	2.2	0.1	2.3	3.1	3.4	4.9	8.8	19.5	19.5	22.6	24.6	56.5	11.2	16.8
$6,000 under $7,000	2.3	0.4	2.5	2.7	2.9	6.9	8.6	16.1	21.0	29.8	19.3	30.8	9.8	17.6
$7,000 under $8,000	2.3	0.2	2.4	2.6	2.8	4.4	7.1	16.8	16.0	18.4	16.9	61.8	9.22	13.5
$8,000 under $9,000	2.3	0.2	2.4	2.3	3.0	5.9	7.4	13.6	17.8	30.0	17.7	52.3	8.9	18.3
$9,000 under $10,000	2.4	(*)	2.5	3.0	3.2	5.8	8.2	15.5	15.6	18.8	18.3	32.2	9.1	14.8
$10,000 under $11,000	1.6	0.2	1.6	2.7	3.3	5.8	8.1	11.0	11.6	14.4	17.7	51.4	6.0	10.7
$11,000 under $12,000	1.6	0.1	1.7	2.8	4.0	5.4	8.1	11.7	12.7	17.7	11.2	30.4	6.3	11.8
$12,000 under $13,000	1.6	0.2	1.7	2.7	3.4	5.1	9.3	11.7	13.5	17.8	11.6	23.2	6.1	11.3
$13,000 under $14,000	1.8	0.1	1.9	3.0	3.9	5.4	8.4	12.1	13.8	16.7	11.7	32.3	7.1	15.0
$14,000 under $15,000	1.9	0.1	1.9	3.0	3.8	5.8	8.2	12.5	14.0	20.6	10.9	27.5	6.3	12.4
$15,000 under $20,000	0.3	(*)	0.4	1.2	1.7	2.7	4.2	5.3	6.7	10.5	11.9	22.9	2.7	4.9
$20,000 under $25,000	0.8	0.1	0.9	1.5	2.0	3.9	5.9	5.9	8.5	11.9	4.4	17.3	2.7	5.3
$25,000 under $30,000	1.5	0.2	1.6	2.2	2.8	5.1	7.3	8.0	11.8	17.1	4.7	10.7	3.3	6.4
$30,000 under $50,000	1.4	0.1	1.6	0.9	1.2	3.4	5.0	5.8	8.4	7.6	5.3	11.4	2.6	2.9
$50,000 under $100,000	0.4	0.2	0.6	0.8	1.1	3.1	5.3	3.0	4.3	5.3	3.3	7.0	0.9	1.9
$100,000 under $200,000	0.3	0.3	0.5	1.0	1.3	2.6	4.1	2.6	2.8	5.3	1.1	2.3	0.7	1.4
$200,000 under $500,000	0.5	0.5	0.7	2.0	2.5	3.5	3.5	3.9	3.4	4.7	0.8	1.7	0.8	1.4
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	0.9	1.5	(*)	(*)
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nontaxable returns, total	1.0	0.1	1.1	1.2	1.7	2.1	2.5	5.9	6.5	3.1	(*)	(*)	(*)	(*)
Returns under $5,000	0.6	0.1	0.7	1.1	1.4	2.0	3.3	6.5	6.6	2.8	7.9	13.8	4.6	5.1
Returns $5,000 under $10,000	0.8	0.1	0.9	1.0	1.2	2.3	3.4	6.2	7.3	9.9	8.3	15.7	4.3	4.9
Returns $10,000 under $15,000	0.2	(*)	0.3	1.0	1.5	2.4	5.0	4.9	5.7	7.3	7.5	18.5	3.9	6.5
Returns $15,000 or more	0.2	(*)	0.2	0.6	0.3	1.7	1.9	2.7	3.8	3.6	5.0	11.6	2.7	5.4
											1.6	5.1	1.2	0.3

Footnotes at end of table.

Table 7C—Coefficient of Variation for Selected Sources of Income, Exemptions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income, 1973—Continued

Coefficient of variation for number of returns and amounts (percent)—continued

Size of adjusted gross income	Sales of capital assets net loss		Number of returns with sales of property other than capital assets net gain less loss	Number of returns with dividends in adjusted gross income[2]	Number of returns with interest received[3]	Pensions and annuities (taxable portion)		Rent			Number of returns with royalty net income less loss[2]	Estate or trust net income less loss		State income tax refund
	Number of returns	Amount				Number of returns	Amount	Number of returns with net income[2]	Net loss			Number of returns	Amount	Number of returns
									Number of returns	Amount				
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	1.9	2.1	3.0	1.2	0.5	2.0	0.9	1.9	2.0	2.6	4.5	4.4	1.2	1.1
No AGI	34.6	21.6	11.3	19.7	8.2	27.8	29.7	11.9	18.3	7.9	25.2	65.1	83.7	19.6
$1 under $1,000	29.9	35.3	19.9	12.5	4.6	22.8	31.1	19.2	21.8	21.6	68.6	48.1	42.8	36.4
$1,000 under $2,000	24.3	28.9	23.5	10.4	3.6	13.6	17.4	12.5	21.2	28.5	38.0	26.5	28.8	23.0
$2,000 under $3,000	19.6	25.2	31.0	8.3	3.6	8.8	10.4	11.0	15.8	24.8	35.1	25.8	35.9	19.8
$3,000 under $4,000	16.6	20.2	18.9	7.7	3.6	7.6	8.8	10.6	16.6	39.1	27.3	27.2	37.7	15.3
$4,000 under $5,000	20.6	23.5	16.8	8.6	3.6	7.7	8.5	11.7	16.2	22.5	27.5	32.5	53.5	14.7
$5,000 under $6,000	18.1	21.0	17.6	8.3	3.5	8.3	9.9	12.2	14.9	20.5	28.2	28.7	41.5	12.4
$6,000 under $7,000	19.4	22.2	18.5	8.5	3.7	8.9	10.3	11.3	13.5	16.4	28.8	34.7	45.0	11.4
$7,000 under $8,000	16.1	17.6	16.6	8.7	3.5	9.6	11.7	10.3	13.0	14.2	34.5	36.3	52.1	10.2
$8,000 under $9,000	17.1	20.0	17.9	8.5	3.5	10.5	12.8	11.7	11.6	15.1	33.4	32.2	46.5	8.0
$9,000 under $10,000	14.8	16.6	15.7	9.0	3.5	11.2	13.1	13.6	11.4	16.4	26.8	29.6	38.7	7.6
$10,000 under $11,000	11.2	13.3	12.6	5.9	2.3	8.2	10.5	8.1	9.3	12.0	22.3	22.0	34.1	5.0
$11,000 under $12,000	11.2	13.4	12.8	5.9	2.4	8.4	10.9	8.1	8.4	18.3	22.6	19.3	24.4	4.9
$12,000 under $13,000	10.5	12.3	13.0	5.8	2.3	8.9	12.1	8.5	8.7	11.2	20.9	21.1	45.9	4.6
$13,000 under $14,000	11.0	13.1	13.0	7.8	2.5	8.9	12.1	12.0	8.8	14.6	19.9	22.2	38.6	4.8
$14,000 under $15,000	9.7	11.5	13.5	6.6	2.4	10.2	14.1	10.2	8.6	11.1	25.3	21.4	41.1	4.7
$15,000 under $20,000	3.9	4.7	10.0	2.3	0.7	4.2	5.7	3.7	4.0	5.4	11.0	9.3	18.9	1.8
$20,000 under $25,000	3.9	4.6	7.5	2.4	1.0	5.2	7.4	4.0	4.2	6.6	10.1	9.6	18.8	2.3
$25,000 under $30,000	4.8	5.5	8.4	2.9	1.6	6.9	9.3	5.4	5.8	7.9	12.4	10.5	18.7	3.7
$30,000 under $50,000	3.6	4.1	5.7	2.2	1.5	6.6	9.5	4.0	4.7	9.2	7.6	7.6	15.1	3.9
$50,000 under $100,000	1.3	1.4	2.6	0.6	0.4	2.7	4.8	1.5	1.9	3.6	2.8	2.8	5.8	1.7
$100,000 under $200,000	1.3	1.5	2.2	0.5	0.3	2.5	5.2	1.3	1.7	4.4	2.3	1.9	5.1	1.8
$200,000 under $500,000	1.3	1.4	2.4	0.6	0.5	2.2	4.3	1.4	2.2	3.7	2.4	1.4	3.9	1.5
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Taxable returns, total	1.9	2.1	3.3	1.2	0.5	2.2	0.8	2.0	2.1	2.5	4.7	4.4	5.1	1.1
No AGI	29.6	29.6	42.5	9.9	20.1	61.2	45.4	30.2	15.7	10.3	50.6	20.1	252.9	16.7
$1 under $1,000	—	—	—	(*)	30.6	(*)	(*)	—	(*)	(*)	—	(*)	(*)	(*)
$1,000 under $2,000	(*)	(*)	(*)	25.6	18.4	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	39.3	53.2	46.3	13.3	5.1	19.5	21.2	30.6	34.8	51.8	63.4	35.1	50.2	35.7
$3,000 under $4,000	22.1	26.8	24.3	9.1	4.3	10.2	12.0	15.5	23.3	29.2	34.1	31.0	42.7	22.8
$4,000 under $5,000	25.4	29.8	25.5	9.8	3.9	8.6	9.6	14.8	20.3	33.7	33.0	35.8	59.5	18.0
$5,000 under $6,000	20.6	24.1	23.9	8.8	3.7	9.1	11.0	13.4	16.4	23.8	34.2	31.3	45.1	14.6
$6,000 under $7,000	21.3	25.0	22.5	8.8	3.9	9.1	10.6	12.0	14.6	18.6	31.2	37.5	49.4	12.5
$7,000 under $8,000	16.8	18.5	20.4	8.9	3.6	9.7	11.8	10.7	14.0	15.9	36.5	38.5	53.6	10.5
$8,000 under $9,000	18.0	21.1	20.0	8.8	3.5	10.6	12.9	12.1	12.1	15.0	39.3	33.9	48.9	8.2
$9,000 under $10,000	15.3	17.4	17.4	9.1	3.6	11.3	13.2	13.9	11.6	17.5	27.4	30.4	38.9	7.7
$10,000 under $11,000	11.5	13.7	13.4	6.0	2.4	8.2	10.6	8.3	9.5	12.3	23.3	22.3	34.4	5.0
$11,000 under $12,000	11.3	13.6	13.9	5.9	2.4	8.4	10.9	8.2	8.5	19.0	22.7	19.3	24.3	4.9
$12,000 under $13,000	10.7	12.5	13.4	5.8	2.3	8.9	12.1	8.5	8.8	11.3	21.3	21.2	47.2	4.6
$13,000 under $14,000	11.1	13.2	13.8	7.8	2.5	8.9	12.1	12.0	8.9	15.0	20.1	22.8	36.4	4.8
$14,000 under $15,000	9.8	11.5	13.8	6.6	2.4	10.3	14.1	10.3	8.6	11.1	25.3	21.5	41.2	4.7
$15,000 under $20,000	3.9	4.7	10.4	2.3	0.7	4.2	5.7	3.7	4.0	5.4	11.1	9.5	19.2	1.8
$20,000 under $25,000	3.9	4.6	7.7	2.4	1.0	5.2	7.4	4.0	4.3	6.6	10.2	9.6	19.0	2.3
$25,000 under $30,000	4.9	5.5	8.6	3.0	1.6	6.9	9.3	5.5	5.8	8.0	12.5	10.5	19.0	3.7
$30,000 under $50,000	3.6	4.2	5.8	2.2	1.5	6.6	9.6	4.0	4.7	9.4	7.6	7.6	15.1	3.9
$50,000 under $100,000	1.3	1.4	2.6	0.6	0.4	2.7	4.8	1.5	1.9	3.6	2.8	2.8	5.9	1.7
$100,000 under $200,000	1.3	1.5	2.2	0.5	0.3	2.5	5.3	1.3	1.7	4.5	2.4	1.9	5.2	1.8
$200,000 under $500,000	1.3	1.5	2.4	0.6	0.5	2.2	4.3	1.4	2.2	3.8	2.4	1.4	3.9	1.5
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nontaxable returns, total	9.8	10.0	7.4	4.9	2.0	5.4	6.5	5.7	7.8	8.4	15.1	16.2	42.6	7.9
Returns under $5,000	9.3	10.1	8.7	3.9	1.5	4.2	2.8	4.9	7.6	8.7	14.1	13.6	30.4	8.1
Returns $5,000 under $10,000	7.6	8.6	7.7	3.8	1.5	4.2	1.6	5.1	5.7	7.3	14.1	14.7	20.5	4.2
Returns $10,000 under $15,000	4.7	5.6	5.7	2.8	0.8	3.9	0.4	3.9	3.9	6.5	9.8	9.4	16.2	2.0
Returns $15,000 or more	1.7	2.0	3.9	1.0	0.4	2.5	2.2	1.8	2.2	2.8	4.2	3.7	5.2	1.1

Footnotes at end of table.

Table 7C.—Coefficient of Variation for Selected Sources of Income, Exemptions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income, 1973—Continued

Coefficient of variation for number of returns and amounts (percent)—continued

Size of adjusted gross income	State income tax refund	Number of returns with all other sources net income less loss[2]	Number of returns with total adjustment[3]	Total deductions		Standard deduction		Itemized deductions		Number of exemptions[4]	Number of returns with no taxable income	Taxable income		Income tax before credits
	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	1.8	1.7	1.1	(1)	(1)	0.3	0.1	0.5	0.1	(1)	1.0	0.2	(1)	0.1
No AGI	9.6	13.8	21.5	—	—	—	—	—	—	5.2	5.2	—	—	—
$1 under $1,000	30.7	20.8	22.1	1.9	1.3	1.9	1.3	20.0	22.9	1.9	1.9	19.3	22.5	22.6
$1,000 under $2,000	23.7	13.7	15.2	1.8	0.7	1.9	(1)	15.3	32.9	1.8	1.9	10.6	12.4	12.4
$2,000 under $3,000	39.9	11.4	13.0	2.0	0.3	2.0	1.3	9.9	14.1	2.0	3.3	2.6	3.2	3.2
$3,000 under $4,000	22.8	13.1	10.8	2.1	1.5	2.2	1.3	7.0	8.0	2.1	4.4	2.4	1.4	2.6
$4,000 under $5,000	14.8	11.3	10.0	2.1	1.5	2.2	1.3	5.7	5.9	2.1	5.8	2.2	1.2	2.5
$5,000 under $6,000	16.2	11.9	8.5	2.1	1.0	2.3	1.2	4.9	2.4	2.1	8.0	2.2	0.5	2.4
$6,000 under $7,000	14.6	11.3	8.8	2.3	0.6	2.7	0.8	4.5	1.3	2.3	10.4	2.3	0.6	2.6
$7,000 under $8,000	12.5	10.6	7.3	2.2	0.8	2.7	0.7	4.1	2.0	2.2	13.9	2.2	0.3	2.5
$8,000 under $9,000	31.2	10.5	7.0	2.3	1.4	2.9	2.9	3.8	0.5	2.3	17.4	2.3	0.2	2.5
$9,000 under $10,000	8.7	11.1	6.2	2.3	0.6	3.1	3.1	3.7	1.4	2.3	23.8	2.4	0.3	2.6
$10,000 under $11,000	6.6	7.4	5.0	1.6	1.0	2.2	2.2	2.5	1.0	1.6	24.2	1.6	0.4	1.7
$11,000 under $12,000	6.8	7.3	4.8	1.6	1.1	2.3	2.3	2.4	1.4	1.6	30.2	1.6	0.3	1.7
$12,000 under $13,000	5.8	7.4	4.7	1.6	1.2	2.4	2.4	2.4	1.4	1.6	38.0	1.6	0.3	1.7
$13,000 under $14,000	6.1	7.3	4.8	1.8	0.5	2.8	2.8	2.5	1.7	1.8	34.9	1.8	0.1	1.9
$14,000 under $15,000	5.7	7.2	4.6	1.9	0.3	3.0	3.0	2.5	1.6	1.9	46.1	1.9	0.2	2.0
$15,000 under $20,000	2.4	3.3	1.9	0.3	0.1	1.4	1.4	0.6	0.1	0.3	21.9	0.3	0.1	0.4
$20,000 under $25,000	3.1	3.9	2.4	0.8	0.3	2.5	2.5	1.0	0.4	0.8	33.4	0.8	0.1	0.3
$25,000 under $30,000	5.8	4.8	3.5	1.5	1.1	4.6	4.6	1.6	1.2	1.5	32.4	1.5	0.3	0.8
$30,000 under $50,000	5.4	4.1	3.0	1.4	0.7	4.7	4.7	1.5	0.7	1.4	30.3	1.4	0.2	0.4
$50,000 under $100,000	4.2	1.6	1.6	0.4	0.7	3.1	3.1	0.4	0.7	0.4	12.4	0.4	0.3	0.5
$100,000 under $200,000	4.2	1.4	1.5	0.3	0.7	4.6	4.6	0.3	0.7	0.3	9.2	0.3	0.4	0.4
$200,000 under $500,000	3.8	1.3	1.7	0.5	0.7	6.4	6.4	0.5	0.7	0.5	3.9	0.5	0.6	0.6
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 or more	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Taxable returns, total	1.8	1.7	1.1	0.2	0.1	0.5	0.1	0.5	0.1	0.2	15.3	0.2	(1)	0.1
No AGI	16.1	9.7	41.6	—	—	—	—	—	—	19.1	19.1	—	—	—
$1 under $1,000	(*)	(*)	—	19.3	40.9	20.1	47.3	68.4	40.0	19.3	(*)	19.3	22.5	22.6
$1,000 under $2,000	(*)	(*)	(*)	10.6	13.7	11.1	14.3	37.9	46.3	10.6	(*)	10.6	12.4	12.4
$2,000 under $3,000	28.9	18.1	18.0	2.6	1.0	2.6	0.9	19.1	21.9	2.6	(*)	2.6	3.2	3.2
$3,000 under $4,000	34.9	17.4	13.5	2.4	1.3	2.5	1.1	10.6	11.2	2.4	(*)	2.4	1.4	2.7
$4,000 under $5,000	20.3	12.9	11.4	2.2	1.4	2.4	1.2	7.2	7.4	2.2	(*)	2.2	1.2	2.5
$5,000 under $6,000	19.2	13.0	9.2	2.2	1.5	2.4	1.2	5.7	5.8	2.2	52.8	2.2	0.5	2.4
$6,000 under $7,000	14.5	11.9	9.3	2.3	1.7	2.7	0.7	4.9	5.1	2.3	(*)	2.3	0.6	2.6
$7,000 under $8,000	13.3	11.0	7.4	2.3	0.6	2.7	0.6	4.2	1.6	2.3	(*)	2.3	0.3	2.5
$8,000 under $9,000	32.0	10.7	7.1	2.3	1.2	2.9	2.9	3.9	2.7	2.3	(*)	2.3	0.2	2.5
$9,000 under $10,000	8.9	11.2	6.2	2.4	1.4	3.1	3.1	3.7	2.7	2.4	(*)	2.4	0.3	2.6
$10,000 under $11,000	6.7	7.5	5.0	1.6	0.9	2.2	2.2	2.5	0.9	1.6	(*)	1.6	0.4	1.7
$11,000 under $12,000	6.8	7.4	4.8	1.6	1.1	2.3	2.3	2.5	1.3	1.6	(*)	1.6	0.3	1.7
$12,000 under $13,000	5.8	7.4	4.7	1.6	1.2	2.4	2.4	2.4	1.4	1.6	(*)	1.6	0.3	1.7
$13,000 under $14,000	6.1	7.4	4.8	1.8	0.4	2.8	2.8	2.5	1.6	1.8	(*)	1.8	(1)	1.9
$14,000 under $15,000	5.7	7.2	4.6	1.9	0.2	3.0	3.0	2.5	1.6	1.9	(*)	1.9	0.2	2.0
$15,000 under $20,000	2.4	3.4	1.9	0.3	0.3	1.4	1.4	0.6	0.4	0.3	40.1	0.3	0.1	0.4
$20,000 under $25,000	3.1	3.9	2.4	0.8	0.1	2.5	2.5	1.0	0.3	0.8	47.6	0.8	0.1	0.3
$25,000 under $30,000	5.8	4.8	3.5	1.5	1.1	4.6	4.6	1.6	1.2	1.5	45.7	1.5	0.2	0.8
$30,000 under $50,000	5.4	4.1	3.0	1.4	0.4	4.7	4.7	1.5	0.4	1.4	20.5	1.4	0.2	0.4
$50,000 under $100,000	4.2	1.6	1.6	0.4	0.6	3.1	3.1	0.4	0.7	0.4	21.8	0.4	0.3	0.5
$100,000 under $200,000	4.3	1.4	1.5	0.3	0.7	4.6	4.6	0.3	0.7	0.3	13.8	0.3	0.4	0.4
$200,000 under $500,000	3.9	1.3	1.7	0.5	0.8	6.4	6.4	0.5	0.8	0.5	8.2	0.5	0.6	0.6
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 or more	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nontaxable returns, total	9.2	6.5	6.4	1.0	0.3	1.0	0.5	3.6	0.9	1.0	1.0	5.4	5.0	5.2
Returns under $5,000	10.6	5.6	5.5	0.6	0.2	0.7	0.2	3.8	3.0	0.6	1.0	1.2	0.1	1.6
Returns $5,000 under $10,000	11.9	4.9	3.3	0.8	0.1	1.0	0.5	1.8	0.4	0.8	5.3	0.8	0.1	0.7
Returns $10,000 under $15,000	2.6	3.2	2.1	0.2	0.1	0.8	0.5	0.9	0.4	0.2	14.7	0.2	0.1	0.4
Returns $15,000 or more	1.5	1.8	1.1	0.2	0.1	1.1	1.1	0.3	0.1	0.2	13.7	0.17	(1)	0.1

Footnotes at end of table.

Table 7C.—Coefficient of Variation for Selected Sources of Income, Exemptions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income, 1973—Continued

Coefficient of variation for number of returns and amounts (percent)—continued

Size of adjusted gross income	Total tax credits		Income tax after credits		Total income tax		Number of returns with self-employment tax	Total tax liability	
	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)
All returns, total	1.4	1.6	0.2	0.1	0.2	0.1	0.8	0.2	0.1
No AGI	—	—	—	—	19.1	8.2	12.9	11.2	6.8
$1 under $1,000	—	—	19.3	22.6	19.3	22.1	8.8	9.2	10.3
$1,000 under $2,000	55.6	48.4	10.6	12.5	10.6	12.2	5.4	5.5	5.3
$2,000 under $3,000	16.6	22.8	2.6	3.2	2.6	3.2	5.4	2.4	2.8
$3,000 under $4,000	11.4	16.4	2.4	2.7	2.4	2.7	4.4	2.3	2.5
$4,000 under $5,000	10.2	13.5	2.2	2.5	2.2	2.5	4.4	2.2	2.4
$5,000 under $6,000	8.4	11.2	2.2	2.4	2.2	2.4	5.0	2.1	2.3
$6,000 under $7,000	8.4	10.6	2.3	2.6	2.3	2.6	4.6	2.3	2.5
$7,000 under $8,000	8.5	12.5	2.3	2.5	2.3	2.5	4.9	2.2	2.4
$8,000 under $9,000	7.9	10.1	2.3	2.6	2.3	2.6	4.4	2.3	2.5
$9,000 under $10,000	7.7	10.1	2.4	2.6	2.4	2.6	4.4	2.4	2.5
$10,000 under $11,000	6.0	7.8	1.6	1.7	1.6	1.7	3.7	1.6	1.7
$11,000 under $12,000	5.9	9.4	1.6	1.7	1.6	1.7	3.8	1.6	1.7
$12,000 under $13,000	6.4	9.5	1.6	1.7	1.6	1.7	4.0	1.6	1.7
$13,000 under $14,000	8.4	9.3	1.8	1.9	1.8	1.9	4.2	1.8	1.9
$14,000 under $15,000	6.4	10.4	1.9	2.0	1.9	2.0	4.3	1.9	1.9
$15,000 under $20,000	2.6	4.7	0.3	0.4	0.3	0.4	1.9	0.3	0.4
$20,000 under $25,000	2.9	6.0	0.8	0.3	0.8	0.3	2.3	0.8	0.3
$25,000 under $30,000	3.7	7.0	1.5	0.8	1.5	0.8	3.1	1.5	0.8
$30,000 under $50,000	2.5	5.0	1.4	0.4	1.4	0.4	2.0	1.4	0.4
$50,000 under $100,000	0.9	2.2	0.4	0.5	0.4	0.5	1.2	0.4	0.5
$100,000 under $200,000	0.8	2.5	0.3	0.4	0.3	0.4	1.1	0.3	0.4
$200,000 under $500,000	0.9	2.6	0.5	0.6	0.5	0.6	1.5	0.5	0.6
$500,000 under $1,000,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$1,000,000 or more	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Taxable returns, total	1.4	1.6	0.2	0.1	0.2	0.1	0.8	0.2	0.1
No AGI	—	—	—	—	19.1	8.2	22.3	19.1	8.3
$1 under $1,000	—	—	19.3	22.6	19.3	22.1	(*)	19.3	21.8
$1,000 under $2,000	56.4	49.7	10.6	12.5	10.6	12.2	39.4	10.6	11.9
$2,000 under $3,000	21.2	29.0	2.6	3.2	2.6	3.2	8.3	2.6	3.1
$3,000 under $4,000	15.0	23.2	2.4	2.7	2.4	2.7	6.3	2.4	2.6
$4,000 under $5,000	12.7	17.2	2.2	2.5	2.2	2.5	5.4	2.2	2.4
$5,000 under $6,000	9.8	14.5	2.2	2.4	2.2	2.4	5.9	2.2	2.4
$6,000 under $7,000	9.7	13.0	2.3	2.6	2.3	2.6	5.1	2.3	2.5
$7,000 under $8,000	9.4	14.6	2.3	2.5	2.3	2.5	5.4	2.3	2.4
$8,000 under $9,000	8.4	11.9	2.3	2.6	2.3	2.6	4.5	2.3	2.5
$9,000 under $10,000	8.3	12.2	2.4	2.6	2.4	2.6	4.6	2.4	2.5
$10,000 under $11,000	6.4	8.7	1.6	1.7	1.6	1.7	3.8	1.6	1.7
$11,000 under $12,000	6.1	9.8	1.6	1.7	1.6	1.7	3.9	1.6	1.7
$12,000 under $13,000	6.6	8.8	1.6	1.7	1.6	1.7	4.0	1.6	1.7
$13,000 under $14,000	8.7	9.9	1.8	1.9	1.8	1.9	4.3	1.8	1.9
$14,000 under $15,000	6.4	11.3	1.9	2.0	1.9	2.0	4.3	1.9	1.9
$15,000 under $20,000	2.7	4.6	0.3	0.4	0.3	0.4	1.9	0.3	0.4
$20,000 under $25,000	3.0	6.3	0.8	0.3	0.8	0.3	2.3	0.8	0.3
$25,000 under $30,000	3.8	6.9	1.5	0.8	1.5	0.8	3.1	1.5	0.8
$30,000 under $50,000	2.5	5.0	1.4	0.4	1.4	0.4	2.0	1.4	0.4
$50,000 under $100,000	0.9	2.2	0.4	0.5	0.4	0.5	1.2	0.4	0.5
$100,000 under $200,000	0.8	2.5	0.3	0.4	0.3	0.4	1.1	0.3	0.4
$200,000 under $500,000	0.9	2.7	0.5	0.6	0.5	0.6	1.5	0.5	0.6
$500,000 under $1,000,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$1,000,000 or more	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Nontaxable returns, total	5.4	5.2	—	—	—	—	2.5	2.4	2.8
Returns under $5,000	6.8	10.0	1.3	1.6	1.2	1.6	2.3	1.2	1.5
Returns $5,000 under $10,000	3.6	4.9	0.8	0.7	0.8	0.7	2.1	0.8	0.6
Returns $10,000 under $15,000	2.9	4.1	0.2	0.4	0.2	0.4	1.7	0.2	0.4
Returns $15,000 or more	1.2	1.8	0.2	0.1	0.2	0.1	1.0	0.2	0.1

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

[1] Less than 0.05 percent.

[2] Returns in these cells are not subject to sampling variability.

[3] See Table 1.4 for coefficient of variation pertaining to corresponding amount of this item.

Section 8

Historical Summary 1964-1973

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Comparative Tables and Panel Table

Section 8 contains two types of historical tables. Tables 8.1 through 8.5 show selected aggregate statistics for 1973, as published in sections 1 to 5 of this report, along with comparable aggregate statistics for earlier years. In other words, these tables show how many taxpayers fit into a certain category in each year, but do not show the movement of taxpayers from one classification to another.

Table 8.6, on the other hand, is a "panel" table; it shows only one set of aggregate statistitcs, number of returns filed for 1973 by 15 income classes. For comparative purposes, however, it shows what percentage of the taxpayers who were in a particular income class in 1973 were in the same or other income classes in the previous years, 1967-72. As a result, this table can be used to determine the movement of taxpayers from one income class to another.

The statistics in table 8.6 were obtained by taking a small (1 in 5,000) sample of all returns with specified sets of social security number ending digits and transcribing the data from these tax returns for each of 7 consecutive years. In producing table 8.6 only data for those social security numbers for which there was a 1973 return were tabulated. Taxpayers who filed a 1973 return but did not file in any one (or all) of the previous years covered by the panel are shown on the "no return filed" line for the appropriate year. The latter category may also include a small number of taxpayers who were shown as "spouse" on an earlier year's joint return, but who filed a separate return for 1973.

It should be noted that some of the shifts from one income class to another may simply be a reflection of changes in marital status. Thus, if two taxpayers who earned $5,000 each in 1972 were married in 1973 and filed a joint return for that year, they would, without any increase in earnings, appear as one taxpaying unit in the "$10,000 under $15,000" column for 1973. The person listed as "secondary taxpayer" on the 1973 joint return (in most cases, the wife) would be excluded from the tabulations for all years prior to 1973, since all year-to-year matching was based on the primary social security number, and, as previously mentioned, only social security numbers for which a 1973 return could be found were used in the tabulations.

Table 8A—Requirement for Filing Individual Income Tax Returns, Exemption Allowances, and Minimum and Maximum Tax Rates, 1964-1973

Item	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973
	(Dollars)									
Gross income requirement for filing returns										
Regular exemption for taxpayer and each dependent			[1]600				[1]1,700		[1]2,050	
Additional exemptions for age 65 or over and for blindness[2]			600				625	675	750	
			600				625	675	750	
	(Percent)									
Minimum income tax rate										
Maximum income tax rate	16.0				14.0					
Maximum tax rate on earned income[3]	77.0				70.0					
	([3])				([3])			60.0	50.0	

[1]For persons 65 years of age or over, gross income $1,200. Gross income included income earned from sources outside the United States, even though tax-exempt.
[2]Additional exemptions allowed only for taxpayer and spouse.
[3]No maximum tax rate on earned income was specified in the law.
[4]Applicable to single taxpayers. For married filing jointly, the gross income requirement was $2,300 ($2,800 for 1972 and 1973).
[5]Applicable to single taxpayers, married filing jointly, and heads of household returns.
See also Requirements for Filing and text in section 4 for additional qualifications.

Table 8B.—Requirement for Filing the Self-Employment Tax Schedule, and Self-Employment Tax Rates, 1964-1973

Item	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973
	(Dollars)									
Self-employment net earnings requirement for filing	400		400		400					400[1]
Maximum self-employment income subject to self-employment tax	4,800		6,600		7,800				9,000	10,800
	(Percent)									
Self-employment tax rate	5.4		6.15	6.4		6.9		7.5		8.0

Table 8.1—Number of Returns, Adjusted Gross Income, Exemptions, and Tax, by Size of Adjusted Gross Income, 1964-1973

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

Size of adjusted gross income	Number of returns	Adjusted gross income or deficit	Total number of exemptions	Income tax after credits	Total income tax	Number of returns	Adjusted gross income or deficit	Total number of exemptions	Income tax after credits	Total income tax
	1964					1965				
Grand total	**65,375,601**	**[1]398,860**	**187,253,469**	**47,153**	**47,153**	**67,588,300**	**[1]429,201**	**190,741,281**	**49,530**	**49,530**
Returns with adjusted gross income, total	**64,943,284**	**398,212**	**186,013,058**	**47,153**	**47,153**	**67,198,928**	**430,663**	**189,627,886**	**49,530**	**49,530**
$1 under $600	3,937,988	1,276		—	—	4,180,301	1,354		—	—
$600 under $1,000	3,107,878	2,478		5	5	3,206,523	2,557		5	5
$1,000 under $2,000	7,204,380	10,587		343	343	7,298,124	10,738		329	329
$2,000 under $3,000	6,211,330	15,530		814	814	6,128,705	15,325		769	769
$3,000 under $4,000	6,125,320	21,449		1,427	1,427	6,038,731	21,125		1,356	1,356
$4,000 under $5,000	5,974,720	26,875		2,079	2,079	5,767,595	25,947		1,879	1,879
$5,000 under $6,000	5,748,156	31,590		2,676	2,676	5,460,768	30,007		2,409	2,409
$6,000 under $7,000	5,415,250	35,143		3,186	3,186	5,497,614	35,696		3,030	3,030
$7,000 under $8,000	4,837,778	36,213	Not available	3,526	3,526	4,979,631	37,265	Not available	3,357	3,357
$8,000 under $9,000	3,875,555	32,850		3,402	3,402	4,147,888	35,199		3,368	3,368
$9,000 under $10,000	3,027,314	28,692		3,154	3,154	3,387,836	32,114		3,269	3,269
$10,000 under $15,000	6,609,927	78,291		9,792	9,792	7,714,561	91,768		10,712	10,712
$15,000 under $20,000	1,460,198	24,833		3,709	3,709	1,761,926	29,935		4,189	4,189
$20,000 under $25,000										
$25,000 under $30,000	1,211,761	34,505		6,882	6,882	1,393,802	39,648		7,440	7,440
$30,000 under $50,000	159,229	10,463		3,204	3,204	188,910	12,440		3,654	3,654
$50,000 under $100,000										
$100,000 under $200,000	34,946	5,707		2,220	2,220	43,963	7,164		2,752	2,752
$200,000 under $500,000	1,073	710		306	306	1,404	946		408	408
$500,000 under $1,000,000	482	1,019		427	427	646	1,434		603	603
$1,000,000 or more										
Returns with no adjusted gross income	432,317	—1,552	1,240,411	—	—	397,372	—1,462	1,113,395	—	—
	1966					1967				
Grand total	**70,160,425**	**[1]488,451**	**194,961,328**	**56,087**	**56,087**	**71,651,909**	**[1]504,809**	**198,035,957**	**62,928**	**62,928**
Returns with adjusted gross income, total	**69,788,185**	**470,272**	**193,688,191**	**56,087**	**56,087**	**71,282,525**	**506,642**	**198,986,117**	**62,928**	**62,928**
$1 under $600	4,281,080	1,409	5,268,810	—	—	4,080,211	1,363	4,969,182	—	—
$600 under $1,000	3,326,121	2,657	4,511,295	5	5	3,319,019	2,641	4,461,014	5	5
$1,000 under $2,000	7,486,187	11,081	12,728,786	360	360	7,561,689	11,224	12,744,394	374	374
$2,000 under $3,000	6,132,245	15,349	12,868,453	822	822	5,905,285	14,731	12,342,313	793	793
$3,000 under $4,000	5,849,892	20,422	14,192,605	1,353	1,353	5,697,243	19,917	13,240,765	1,384	1,384
$4,000 under $5,000	5,505,342	24,774	14,829,412	1,888	1,888	5,451,222	24,522	14,316,603	1,914	1,914
$5,000 under $6,000	5,276,427	29,047	15,624,390	2,386	2,386	5,186,943	28,539	14,757,973	2,430	2,430
$6,000 under $7,000	5,221,198	33,938	16,762,931	2,984	2,984	5,219,185	33,925	16,188,159	3,066	3,066
$7,000 under $8,000	4,992,264	37,407	17,396,801	3,435	3,435	5,111,630	38,272	17,394,350	3,563	3,563
$8,000 under $9,000	4,520,784	38,360	16,138,942	3,751	3,751	4,477,651	38,025	15,685,234	3,766	3,766
$9,000 under $10,000	3,786,887	35,919	13,917,758	3,684	3,684	3,839,287	36,412	13,893,404	3,775	3,775
$10,000 under $15,000	9,262,594	110,564	34,079,782	12,981	12,981	10,385,432	124,433	38,123,620	14,627	14,627
$15,000 under $20,000	2,229,621	37,850	8,237,436	5,296	5,296	2,761,962	46,864	10,150,875	6,562	6,562
$20,000 under $25,000										
$25,000 under $30,000	1,643,995	46,426	6,279,633	8,691	8,691	1,958,137	55,056	7,440,232	10,282	10,282
$30,000 under $50,000	218,382	14,380	856,195	4,229	4,229	260,607	17,203	1,029,208	5,055	5,055
$50,000 under $100,000	40,940	5,393	151,739	2,001	2,001	51,352	6,768	192,536	2,509	2,509
$100,000 under $200,000	10,004	2,845	35,457	1,175	1,175	12,738	3,651	45,781	1,505	1,505
$200,000 under $500,000	1,578	1,058	5,596	457	457	2,096	1,410	7,550	605	605
$500,000 under $1,000,000	644	1,392	2,171	590	590	835	1,685	2,924	707	707
$1,000,000 or more										
Returns with no adjusted gross income	374,240	—1,821	1,073,137	—	—	369,384	—1,832	1,049,840	—	—
	1968					1969				
Grand total	**73,728,788**	**[1]554,420**	**201,288,269**	**76,638**	**76,638**	**75,834,388**	**[1]603,548**	**206,197,483**	**86,568**	**86,568**
Returns with adjusted gross income, total	**73,347,158**	**556,385**	**200,243,781**	**76,638**	**76,638**	**75,375,731**	**685,579**	**204,918,030**	**86,568**	**86,568**
$1 under $600	4,143,414	1,366	5,015,885	—	—	3,982,580	1,316	4,857,489	—	—
$600 under $1,000	3,210,314	2,562	4,175,329	5	5	3,308,992	2,643	4,331,713	5	5
$1,000 under $2,000	7,467,095	11,063	12,173,574	381	381	7,282,677	10,816	11,640,331	385	385
$2,000 under $3,000	5,896,399	14,654	11,757,921	861	861	5,887,931	14,655	11,427,528	878	878
$3,000 under $4,000	5,565,323	19,457	12,355,586	1,473	1,473	5,385,488	18,765	11,803,560	1,427	1,427
$4,000 under $5,000	5,279,417	23,718	13,133,603	2,013	2,013	5,098,940	22,921	12,594,793	1,983	1,983
$5,000 under $6,000	4,998,207	27,484	13,640,511	2,545	2,545	4,837,694	26,573	12,631,531	2,550	2,550
$6,000 under $7,000	4,955,627	32,207	14,921,611	3,145	3,145	4,565,779	29,658	13,090,939	3,052	3,052
$7,000 under $8,000	4,743,142	35,572	15,100,601	3,702	3,702	4,693,221	35,171	14,446,466	3,813	3,813
$8,000 under $9,000	4,613,452	39,161	15,820,558	4,213	4,213	4,385,738	37,237	14,408,383	4,175	4,175
$9,000 under $10,000	4,023,579	38,179	14,156,206	4,298	4,298	4,175,096	39,641	14,233,366	4,630	4,630
$10,000 under $15,000	11,985,301	144,543	43,791,963	18,298	18,298	13,649,392	165,612	49,250,148	21,575	21,575
$15,000 under $20,000	3,660,989	62,117	13,480,953	9,279	9,279	4,721,696	80,333	17,325,032	12,236	12,236
$20,000 under $25,000	1,181,010	26,076	4,422,282	4,406	4,406	1,536,601	33,950	5,680,488	5,847	5,847
$25,000 under $30,000	520,437	14,175	1,998,147	2,652	2,652	645,888	17,554	2,438,288	3,346	3,346
$30,000 under $50,000	719,433	27,020	2,801,242	6,126	6,126	807,497	30,184	3,140,259	6,860	6,860
$50,000 under $100,000	301,794	19,983	1,191,722	6,205	6,205	328,410	21,649	1,309,784	6,734	6,734
$100,000 under $200,000	63,000	8,315	236,693	3,250	3,250	63,605	8,346	241,410	3,282	3,282
$200,000 under $500,000	15,467	4,470	55,970	1,926	1,926	14,786	4,247	53,370	1,857	1,857
$500,000 under $1,000,000	2,634	1,779	9,477	797	797	2,509	1,682	8,914	758	758
$1,000,000 or more	1,122	2,405	3,947	1,063	1,063	1,211	2,624	4,238	1,177	1,177
Returns with no adjusted gross income	381,552	—1,884	1,044,488	—	—	458,657	—2,033	1,279,453	—	—

Footnotes at end of table.

Table 8.1—Number of Returns, Adjusted Gross Income, Exemptions, and Tax, by Size of Adjusted Gross Income, 1964-1973 —Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income or deficit	Total number of exemptions	Income tax after credits	Total income tax	Number of returns	Adjusted gross income or deficit	Total number of exemptions	Income tax after credits	Total income tax
	1970					1971				
Grand total	74,278,831	[1]631,693	204,126,402	83,787	83,909	74,576,407	[1]673,619	203,913,350	85,240	85,408
Returns with adjusted gross income, total	73,662,448	634,250	202,983,650	83,787	83,901	74,148,785	676,334	202,713,037	85,240	85,387
$1 under $600	3,054,663	1,062		—	(*)	2,961,769	1,022		—	(*)
$600 under $1,000	2,705,424	2,164	7,296,428	—	(*)	2,454,864	1,961	7,020,235	(*)	(*)
$1,000 under $2,000	6,288,188	9,421	9,689,622	48	48	5,959,276	8,875	9,147,210	25	25
$2,000 under $3,000	5,608,762	13,954	10,933,812	547	547	5,370,470	13,331	9,624,585	361	362
$3,000 under $4,000	5,147,201	18,049	11,341,589	1,202	1,203	5,051,628	17,686	10,936,786	802	802
$4,000 under $5,000	5,086,413	22,920	12,135,636	1,827	1,827	4,927,419	22,167	11,677,364	1,368	1,368
$5,000 under $6,000	4,761,126	26,166	12,260,074	2,325	2,325	4,592,210	25,219	11,546,354	1,894	1,894
$6,000 under $7,000	4,655,467	30,226	13,026,731	2,885	2,885	4,255,317	27,645	11,511,327	2,315	2,315
$7,000 under $8,000	4,429,286	33,202	13,061,647	3,331	3,332	4,397,838	32,917	12,925,399	2,964	2,964
$8,000 under $9,000	4,283,653	36,370	13,582,270	3,795	3,796	4,189,378	35,598	12,950,494	3,421	3,422
$9,000 under $10,000	4,173,535	39,635	13,763,400	4,322	4,322	4,008,736	38,065	12,731,323	3,867	3,867
$10,000 under $15,000	14,106,019	171,901	50,271,367	20,633	20,634	14,604,270	178,703	50,555,919	19,929	19,930
$15,000 under $20,000	5,538,453	94,511	20,327,153	13,219	13,220	6,453,851	110,315	23,560,528	14,406	14,408
$20,000 under $25,000	1,909,167	42,209	7,108,020	6,651	6,653	2,377,638	52,524	8,782,959	7,782	7,784
$25,000 under $30,000	768,235	20,859	2,912,131	3,615	3,616	968,565	26,321	3,644,855	4,308	4,310
$30,000 under $50,000	918,188	34,123	3,549,926	7,141	7,147	1,077,844	40,170	4,140,735	7,890	7,899
$50,000 under $100,000	350,978	23,107	1,410,582	6,631	6,646	404,692	26,695	1,613,088	7,293	7,314
$100,000 under $200,000	62,467	8,155	238,734	2,986	3,006	72,856	9,533	278,345	3,383	3,412
$200,000 under $500,000	12,830	3,624	46,146	1,508	1,534	15,089	4,275	54,624	1,756	1,791
$500,000 under $1,000,000	1,751	1,174	6,252	511	527	2,192	1,473	7,849	667	687
$1,000,000 or more	642	1,419	2,130	609	634	883	1,842	3,058	809	845
Returns with no adjusted gross income	417,383	—2,558	1,162,752	—	9	429,622	—2,715	1,200,313	—	12
	1972					1973				
Grand total	77,572,730	[1]745,975	206,755,891	93,368	93,576	80,682,567	[1]827,148	209,752,829	107,901	108,084
Returns with adjusted gross income, total	77,132,295	748,925	205,555,934	93,368	93,564	80,248,984	830,653	208,588,289	107,901	108,066
$1 under $600	5,671,422	3,094	7,153,313	(*)	(*)	5,513,548	3,041	6,691,414	1	1
$600 under $1,000										
$1,000 under $2,000	5,860,523	8,766	8,550,791	9	9	6,064,252	9,034	8,382,169	13	13
$2,000 under $3,000	4,980,988	12,397	8,674,620	203	203	5,252,794	13,011	8,814,155	211	211
$3,000 under $4,000	4,954,358	17,344	10,151,558	640	640	4,878,360	17,074	9,337,179	667	667
$4,000 under $5,000	5,055,586	22,686	10,910,612	1,253	1,253	4,885,061	21,935	10,008,258	1,266	1,266
$5,000 under $6,000	4,731,472	25,998	11,059,593	1,787	1,788	4,785,426	26,231	10,877,974	1,821	1,821
$6,000 under $7,000	4,251,533	27,643	10,707,978	2,175	2,175	4,056,036	26,343	9,957,223	2,096	2,096
$7,000 under $8,000	4,272,799	32,013	11,635,418	2,741	2,741	4,152,000	31,073	10,503,059	2,780	2,780
$8,000 under $9,000	4,020,665	34,143	11,568,491	3,139	3,139	3,916,628	33,257	10,534,499	3,181	3,183
$9,000 under $10,000	3,899,385	36,997	12,172,862	3,508	3,508	3,671,642	34,843	10,569,348	3,449	3,450
$10,000 under $15,000	15,364,155	188,663	51,691,221	19,985	19,986	15,804,109	195,418	50,946,090	21,235	21,236
$15,000 under $20,000	7,773,413	133,253	27,926,528	16,680	16,682	9,091,001	156,290	32,034,258	19,657	19,659
$20,000 under $25,000	3,093,728	68,449	11,253,633	9,814	9,817	3,943,993	87,337	14,266,720	12,468	12,469
$25,000 under $30,000	1,266,377	34,416	4,683,830	5,476	5,478	1,741,991	47,342	6,278,337	7,544	7,546
$30,000 under $50,000	1,337,578	49,578	5,077,698	9,418	9,428	1,759,837	64,963	6,560,222	12,253	12,260
$50,000 under $100,000	483,677	31,983	1,903,808	8,503	8,528	596,663	39,382	2,326,650	10,345	10,367
$100,000 under $200,000	91,707	11,993	351,035	4,101	4,136	110,176	14,365	419,566	4,890	4,922
$200,000 under $500,000	19,233	5,415	69,783	2,152	2,198	21,929	6,146	78,845	2,439	2,480
$500,000 under $1,000,000	2,666	1,791	9,533	782	809	2,635	1,760	9,199	779	801
$1,000,000 or more	1,030	2,301	3,629	994	1,046	903	1,808	3,124	806	838
Returns with no adjusted gross income	440,435	—2,950	1,199,957	—	12	443,603	—3,505	1,154,540	—	16

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit.
[2]Less than $500,000.

Table 8.2—Number of Returns by Major Characteristics, Adjusted Gross Income and Deficit, Income Subject to Tax, and Tax, 1964-1973

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

Items	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973
Number of returns, total	65,376	67,598	70,160	71,652	73,729	75,834	74,280	74,578	77,573	80,521
Taxable	51,306	53,701	56,709	58,673	61,289	63,721	59,317	59,916	60,869	64,267
Nontaxable, total	14,069	13,896	13,451	12,979	12,440	12,113	14,962	14,660	16,704	16,425
With taxable income	617	663	668	687	599	498	279	384	454	411
With no adjusted gross income	432	397	374	369	382	459	416	428	439	441
Returns with standard deductions, total	38,034	39,327	41,226	41,508	41,317	40,460	38,432	43,461	50,152	52,202
With minimum standard deduction or low-income allowance[1]	23,533	23,237	23,584	23,134	22,554	22,375	20,905	32,289	36,013	36,248
Taxable	26,297	27,744	29,917	30,551	30,919	30,520	25,280	30,630	35,159	37,397
Nontaxable	11,737	11,583	11,309	10,957	10,398	9,941	13,153	12,831	14,993	14,804
Returns with itemized deductions, total	26,910	27,872	28,560	29,774	32,030	34,915	35,430	30,686	26,980	28,047
Taxable	25,009	25,957	26,792	28,122	30,370	33,202	34,036	29,285	25,709	26,868
Nontaxable	1,900	1,915	1,768	1,652	1,660	1,714	1,394	1,401	1,272	1,180
Returns with self-employment tax, total	6,361	6,484	6,545	6,373	6,347	6,331	6,089	6,053	6,322	6,701
Taxable	4,554	4,819	5,099	5,005	5,140	5,296	4,898	4,766	4,925	5,441
Nontaxable	1,806	1,665	1,446	1,368	1,207	1,035	1,191	1,287	1,398	1,260
Returns with additional tax for tax preferences	—	—	—	—	—	—	19	24	26	26
Number of returns by source of income or loss:										
Salaries and wages	57,524	59,706	62,361	64,075	66,019	67,855	66,966	67,067	70,025	72,811
Business or profession:										
Net profit	4,889	4,887	4,970	4,994	4,884	4,909	4,827	4,947	5,154	5,331
Net loss	903	898	938	994	1,054	1,175	1,333	1,444	1,534	1,575
Farm:										
Net profit	2,000	1,999	1,997	1,887	1,851	1,937	1,792	1,485	1,619	1,647
Net loss	1,110	1,035	1,012	1,125	1,182	1,155	1,234	1,290	1,172	1,217
Partnership:										
Net profit	[2]1,499	[2]1,518	1,457	1,479	[2]1,654	1,494	1,405	1,429	1,460	1,508
Net loss	[2]433	[2]423	422	460	[2]582	553	600	709	753	837
Sales of capital assets:										
Net gain	5,321	5,930	6,002	6,956	7,586	6,975	5,488	5,944	6,771	6,437
Net loss	1,502	1,397	1,584	1,442	1,368	2,150	2,474	2,144	2,096	2,308
Ordinary gain from sales of depreciable property[3]	188	233	260	266	296	295	261	—	—	—
Sales of property other than capital assets:										
Net gain	82	66	63	55	59	67	115	427	514	547
Net loss	186	195	187	211	219	222	329	319	307	317
Dividends in adjusted gross income[4]	5,667	5,890	6,408	6,657	7,052	7,659	7,730	7,519	7,581	8,141
Interest received[5]	22,229	23,582	28,316	29,582	31,061	32,127	32,630	34,114	35,697	37,922
Pensions and annuities (taxable portion):										
Life expectancy method	1,788	1,984	2,307	2,503	2,396	3,244	3,250	3,469	3,733	4,022
3-year method					428					
Rent:										
Net income	3,916	3,906	3,991	4,001	4,287	3,924	3,595	3,816	3,764	3,836
Net loss	2,078	2,181	2,239	2,362	2,414	2,419	2,457	2,556	2,562	2,624
Royalty:										
Net income	483	496	509	543	[7]	495	473	517	490	515
Net loss	33	30	24	24	[7]	36	33	29	33	39
Estate or trust:	Not tabulated									
Net income			514	515	526	567	574	598	633	661
Net loss			37	36	34	44	42	44	59	63
Amounts:										
Adjusted gross income, total	398,212	430,663	470,272	506,642	556,305	605,579	631,693	673,619	745,975	827,181
Taxable returns	376,005	409,337	450,185	487,445	538,296	588,220	610,272	651,269	717,416	799,760
Nontaxable returns	22,207	21,326	20,087	19,196	18,009	17,359	21,421	22,350	28,559	27,421
Deficit, total	1,552	1,462	1,821	1,832	1,884	2,033	2,558	2,715	2,950	3,106
Taxable returns[6]	—	—	—	—	—	—	106	132	155	311
Nontaxable returns	—	—	—	—	—	—	2,452	2,583	2,795	2,795
Taxable income and income subject to tax:										
Taxable income, total	229,875	255,082	286,297	315,108	352,800	388,820	401,154	413,987	447,633	511,510
Taxable returns	229,268	254,339	285,502	314,273	351,980	388,154	400,859	413,425	446,645	510,508
Income subject to tax, total	229,839	255,094	286,313	315,122	352,133	388,131	399,886	412,417	445,590	508,507
At regular rates and at maximum rate on earned income	227,154	251,840	283,264	310,864	346,265	382,746	397,836	410,251	444,602	507,519
At capital gains rates	2,685	3,254	3,049	4,258	5,868	5,385	2,050	2,166	988	988
Tax preferences	—	—	—	—	—	—	4,473	6,328	7,990	7,990
Tax, total	48,185	50,632	57,627	64,525	78,419	88,524	85,787	87,469	95,858	111,107
Income tax after credits, total	47,153	49,530	56,087	62,920	76,638	86,568	83,787	85,240	93,360	107,107
Income tax excluding surcharge	—	—	—	—	71,459	78,875	81,769	85,220	93,353	107,100
Surcharge	—	—	—	—	5,179	7,693	2,018	20	7	7
Self-employment tax	1,016	1,078	1,499	1,553	1,724	1,898	1,830	2,026	2,045	3,000
Tax from recomputing prior-year investment credit	16	24	41	52	57	58	26	32	33	33
Additional tax for tax preferences	—	—	—	—	—	—	122	169	216	216
Social security taxes on tip income	—	—	—	—	—	—	1	2	1	1
Tax credits, total	745	615	687	736	802	771	371	703	1,083	1,083
Retirement income credit	184	168	181	193	181	197	168	133	127	127
Investment credit	313	376	431	444	496	245	31	362	706	706
Foreign tax credit	48	62	71	92	120	147	170	205	221	221
All other tax credits	200	9	4	7	5	182	2	2	28	28

[1]Low-income allowance in 1970-1973.
[2]Includes Small Business Corporation net income or loss.
[3]For 1971-1973, not shown separately; included in "sales of property other than capital assets."
[4]For 1964 and 1965, excludes returns with dividends reported on Form 1040A.
[5]For 1964 and 1965, excludes returns with interest reported on Form 1040A.
[6]For 1970-1973, includes returns with additional tax for tax preferences.
[7]Tabulated in combination with rent net income or loss. Combined frequencies are not wholly comparable with those when separated.
NOTE: Detail may not add to total because of rounding.

Table 8.3—Sources of Income by Type, 1964-1973

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

Sources of income	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973
Adjusted gross income less deficit	396,660	429,201	468,451	504,809	554,420	603,546	631,693	673,619	745,975	827,148
Salaries and wages	323,266	347,150	381,067	411,646	451,505	498,865	531,884	564,967	622,599	687,179
Business or profession:										
Net profit	24,802	26,315	28,140	29,555	31,273	33,111	33,543	35,324	38,114	42,164
Net loss	1,809	1,727	1,952	2,163	2,353	2,700	2,989	3,286	3,662	4,062
Farm:										
Net profit	4,703	5,218	5,986	5,565	5,539	6,142	5,688	5,466	7,337	11,303
Net loss	2,067	1,853	1,916	2,211	2,411	2,565	2,900	3,278	3,231	4,075
Partnership:										
Net profit	[1]10,862	[1]11,960	12,080	13,032	[1]15,701	14,182	13,738	14,154	15,261	16,801
Net loss	[1]1,131	[1]1,354	1,354	1,498	[1]2,246	2,328	2,838	3,351	4,203	5,642
Sales of capital assets:										
Net gain	8,909	11,069	10,960	14,594	18,854	16,078	10,656	14,559	18,397	18,201
Net loss	970	889	1,019	912	864	1,495	1,649	1,404	1,321	1,529
Ordinary gain from sales of depreciable property[2]	130	195	244	273	349	359	343	—	—	—
Sales of property other than capital assets:										
Net gain	73	57	67	65	95	83	163	607	794	981
Net loss	245	290	324	375	473	390	616	617	597	603
Dividends in adjusted gross income[3]	11,917	12,961	13,998	14,202	15,222	15,740	15,807	15,671	16,794	18,734
Interest received[4]	10,125	11,296	13,225	14,899	16,782	19,626	22,021	24,731	27,400	32,174
Pensions and annuities (taxable portion):										
Life expectancy method, 3-year method	3,118	3,568	4,426	5,046	4,839 + 1,150	6,918	7,879	9,294	11,011	13,244
Rents:										
Net income	3,940	4,020	4,359	4,387	5,540	4,852	4,885	5,345	6,100	7,214
Net loss	1,315	1,566	1,751	1,848	2,065	2,206	2,458	2,758	3,111	3,451
Royalties:										
Net income	686	687	778	744	([7])	771	877	926	994	1,224
Net loss	80	66	66	68	([7])	82	71	68	83	65
Estates and trusts:										
Income	4,628	5,592	1,051	1,072	1,191	1,485	1,533	1,672	1,924	2,147
Loss			45	40	53	64	85	93	101	128
Other sources[5]			4,179	3,187	2,189	−2,836	3,944	4,598	5,122	6,003
Statutory adjustments[6]	2,879	3,143	3,681	4,342	5,340	—	7,665	8,848	9,565	10,665

[1]Includes Small Business Corporation net income or loss.
[2]Not tabulated separately for 1971-1973.
[3]For 1964-1965, excludes dividends reported on Form 1040A.
[4]For 1964-1965, excludes interest reported on Form 1040A.
[5]For 1968, includes partnership, estates and trusts, and Small Business Corporation net income or net loss when the type of income or loss is not specified. For 1969-1970, includes not allocable sources of income or loss and for 1969 also includes statutory adjustments.
[6]For 1969, included with other sources.
[7]Tabulated in combination with rent net income or loss. Combined amounts are not wholly comparable with those when separated.

Table 8.4—Itemized Deductions by Type, 1964-1973

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

Type of deduction	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973
Total	46,832	50,739	54,566	59,623	69,177	80,210	88,178	91,870	98,665	107,03
Medical and dental expenses	7,095	Not tabulated	7,681	Not tabulated	8,488	Not tabulated	10,586	Not tabulated	10,100	10,72
Taxes paid	14,071		17,468		24,360		32,015		36,166	39,37
Interest paid	12,457		14,971		18,545		23,929		27,347	31,94
Contributions	8,327		9,122		11,139		12,893		13,208	13,89
Child and dependent care expenses					n.a.		221		1,084	1,29
Casualty or theft loss (net)					583		n.a.		1,043	1,18
Political contributions					—		—		52	3
Employee expenses	4,882		5,322		2,338		n.a.		n.a.	n.a
All other deductions					3,455		8,396		7,529	8,42
Type not specified					271		141		135	16

n.a. - Not available.
NOTE: Detail may not add to total because of rounding.

Table 8.5—Number of Returns, Adjusted Gross Income, and Income Tax by States, 1964-1973

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

States	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973
Number of Returns										
United States[1]	**65,375**	**67,599**	**70,153**	**71,653**	**73,731**	**75,845**	**74,278**	**74,573**	**77,570**	**89,693**
Alabama	893	945	973	985	1,021	1,054	1,030	1,051	1,105	1,165
Alaska	71	79	73	80	83	91	100	105	107	116
Arizona	477	497	513	539	568	614	645	684	747	821
Arkansas	512	547	546	563	576	612	596	617	637	675
California	6,589	6,768	7,080	7,295	7,538	7,841	7,588	7,629	7,952	8,362
Colorado	677	683	704	728	767	813	826	865	967	1,007
Connecticut	1,052	1,095	1,128	1,233	1,277	1,326	1,212	1,182	1,227	1,273
Delaware	174	173	190	192	202	207	207	217	220	235
District of Columbia	308	303	309	325	323	271	320	312	283	298
Florida	1,826	1,919	1,978	2,220	2,327	2,458	2,443	2,543	2,846	3,101
Georgia	1,291	1,405	1,472	1,388	1,446	1,517	1,542	1,542	1,659	1,742
Hawaii	254	257	251	264	274	290	302	309	318	345
Idaho	222	226	230	235	240	247	251	253	270	285
Illinois	3,935	4,076	4,249	4,365	4,486	4,514	4,309	4,294	4,332	4,505
Indiana	1,660	1,717	1,798	1,824	1,837	1,899	1,879	1,886	1,943	1,974
Iowa	967	991	1,032	1,041	1,054	1,063	1,029	1,025	1,055	1,101
Kansas	760	752	784	794	811	832	813	804	828	831
Kentucky	906	917	961	975	1,016	1,045	1,034	1,049	1,092	1,119
Louisiana	912	947	986	1,029	1,068	1,095	1,062	1,089	1,132	1,192
Maine	346	354	356	366	373	371	359	359	371	394
Maryland	1,431	1,378	1,645	1,562	1,603	1,658	1,474	1,512	1,609	1,634
Massachusetts	2,053	2,115	2,148	2,189	2,261	2,333	2,283	2,277	2,308	2,361
Michigan	2,778	2,946	3,051	3,081	3,169	3,255	3,155	3,143	3,270	3,423
Minnesota	1,223	1,265	1,319	1,339	1,377	1,419	1,389	1,385	1,438	1,496
Mississippi	478	512	538	558	578	596	590	560	651	678
Missouri	1,527	1,587	1,623	1,643	1,669	1,710	1,681	1,671	1,724	1,755
Montana	237	240	240	243	244	253	250	242	267	283
Nebraska	526	533	546	547	557	570	552	552	577	586
Nevada	157	164	163	174	184	200	208	232	231	254
New Hampshire	251	254	273	272	279	291	299	281	317	324
New Jersey	2,466	2,699	2,609	2,704	2,769	2,820	2,829	2,837	2,908	2,995
New Mexico	296	306	302	306	314	334	342	339	371	397
New York	6,765	6,854	6,940	6,956	7,124	7,205	7,054	6,925	6,943	6,987
North Carolina	1,463	1,517	1,595	1,631	1,687	1,749	1,743	1,766	1,886	1,976
North Dakota	214	218	221	219	219	219	215	213	234	227
Ohio	3,491	3,576	3,788	3,847	3,955	4,072	3,910	3,843	4,027	4,179
Oklahoma	773	792	801	823	846	877	861	873	904	932
Oregon	670	692	708	734	755	784	771	818	853	904
Pennsylvania	4,063	4,257	4,349	4,389	4,457	4,570	4,425	4,350	4,462	4,549
Rhode Island	331	344	354	362	382	368	362	343	359	379
South Carolina	676	716	754	776	812	845	840	885	914	1,002
South Dakota	231	233	234	236	238	239	229	226	237	245
Tennessee	1,137	1,189	1,226	1,264	1,294	1,338	1,316	1,376	1,411	1,509
Texas	3,198	3,282	3,578	3,641	3,805	3,949	3,817	3,854	4,052	4,334
Utah	314	318	326	338	344	355	358	370	390	422
Vermont	135	151	159	163	160	166	160	149	184	175
Virginia	1,373	1,416	1,490	1,541	1,593	1,651	1,659	1,692	1,797	1,854
Washington	1,038	1,073	1,146	1,205	1,246	1,284	1,228	1,232	1,308	1,373
West Virginia	533	538	552	560	566	568	556	560	586	585
Wisconsin	1,452	1,502	1,559	1,592	1,632	1,665	1,648	1,660	1,687	1,748
Wyoming	119	118	114	117	120	124	126	127	130	144
Other areas[2]	159	165	184	199	205	218	403	467	443	441
Number of Joint Returns										
United States[1]	**38,731**	**39,298**	**39,924**	**40,731**	**41,371**	**42,450**	**42,393**	**42,745**	**43,113**	**43,845**
Alabama	572	619	622	635	649	678	636	668	662	651
Alaska	39	47	48	47	44	53	60	57	60	66
Arizona	300	305	304	327	333	374	410	421	425	457
Arkansas	328	333	345	368	382	379	384	357	403	398
California	3,878	3,921	4,016	4,116	4,141	4,331	4,215	4,302	4,313	4,338
Colorado	415	402	426	440	446	474	495	497	529	542
Connecticut	605	623	610	658	676	714	648	648	645	689
Delaware	101	102	109	108	117	109	127	132	117	131
District of Columbia	94	98	110	111	94	96	86	90	91	80
Florida	1,131	1,160	1,173	1,283	1,358	1,435	1,405	1,503	1,630	1,731
Georgia	762	812	832	788	817	867	850	926	931	964
Hawaii	119	131	127	129	132	142	148	161	156	166
Idaho	146	149	155	156	148	164	153	156	170	185
Illinois	2,268	2,283	2,299	2,393	2,446	2,461	2,374	2,360	2,322	2,360
Indiana	1,044	1,035	1,102	1,099	1,110	1,101	1,133	1,152	1,134	1,139
Iowa	608	610	621	603	604	607	640	620	642	642
Kansas	483	463	494	479	484	500	515	514	516	500
Kentucky	571	562	593	595	630	636	651	658	674	644
Louisiana	586	596	615	631	644	663	644	697	708	711
Maine	208	208	199	201	215	217	212	197	212	211
Maryland	760	755	856	836	823	876	807	841	860	856
Massachusetts	1,070	1,096	1,039	1,108	1,106	1,156	1,132	1,143	1,152	1,131
Michigan	1,744	1,776	1,803	1,810	1,820	1,859	1,852	1,863	1,840	1,894
Minnesota	715	735	736	763	771	780	780	789	808	824
Mississippi	301	320	328	343	357	366	365	352	404	382
Missouri	929	962	968	956	950	1,001	1,016	1,018	997	1,005
Montana	142	153	134	141	133	147	149	144	159	156
Nebraska	331	323	326	309	322	338	329	338	347	347
Nevada	88	95	87	85	98	111	118	121	120	133
New Hampshire	148	132	157	138	140	125	163	150	176	169

Footnotes at end of table.

Table 8.5—Number of Returns, Adjusted Gross Income, and Income Tax by States, 1964-1973 —Continued

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

States	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973
Number of Joint Returns—Continued										
New Jersey	1,393	1,498	1,408	1,470	1,461	1,503	1,530	1,575	1,493	1,5
New Mexico	192	186	183	192	193	197	185	188	219	
New York	3,635	3,579	3,491	3,524	3,574	3,634	3,624	3,569	3,539	3,4
North Carolina	836	887	943	959	956	993	982	1,019	1,072	1,0
North Dakota	128	139	131	128	127	120	130	121	134	
Ohio	2,171	2,141	2,219	2,241	2,280	2,278	2,250	2,234	2,169	2,
Oklahoma	516	511	539	548	556	552	571	563	593	
Oregon	437	419	432	427	440	467	455	495	494	
Pennsylvania	2,375	2,442	2,419	2,462	2,457	2,440	2,511	2,401	2,471	2,
Rhode Island	186	189	179	185	192	172	203	178	192	
South Carolina	401	416	432	444	464	442	462	501	511	
South Dakota	145	142	135	141	147	139	140	135	141	
Tennessee	704	723	718	752	787	810	815	869	834	
Texas	2,055	2,086	2,230	2,269	2,350	2,393	2,399	2,374	2,359	2
Utah	203	204	205	211	213	212	212	216	224	
Vermont	81	74	62	69	85	82	87	87	98	
Virginia	780	811	845	880	906	982	944	926	977	
Washington	658	659	700	732	736	753	772	780	784	
West Virginia	330	323	342	337	347	347	378	365	366	
Wisconsin	852	903	903	910	916	948	936	961	962	
Wyoming	77	68	73	74	75	87	77	75	79	
Other areas[2]	90	92	100	120	110	130	236	241	201	
Adjusted Gross Income (Less Deficit)										
United States[1]	**396,717**	**429,254**	**488,347**	**504,719**	**554,337**	**603,602**	**631,626**	**673,677**	**746,066**	**827,**
Alabama	4,669	5,100	5,612	5,891	6,459	7,245	7,462	8,416	9,166	10
Alaska	514	624	627	692	733	936	1,056	1,161	1,279	1
Arizona	2,779	2,891	3,202	3,570	3,957	4,672	5,362	6,112	6,932	7
Arkansas	2,305	2,496	2,802	3,048	3,367	3,611	4,001	4,340	4,759	5
California	45,599	48,213	52,362	56,659	62,358	67,230	69,155	72,841	80,301	88
Colorado	3,952	4,196	4,533	4,932	5,506	6,127	6,802	7,685	8,941	10
Connecticut	7,487	8,215	9,090	10,240	11,116	12,572	12,099	12,497	13,644	15
Delaware	1,312	1,416	1,468	1,541	1,676	1,770	1,989	2,152	2,322	2
District of Columbia	1,937	1,968	2,100	2,195	2,176	2,163	2,462	2,721	2,769	3
Florida	10,012	11,115	11,905	14,011	16,013	18,217	19,792	22,329	26,656	31
Georgia	6,760	7,547	8,420	8,599	9,679	11,203	11,801	12,978	14,709	16
Hawaii	1,473	1,589	1,784	1,911	2,114	2,407	2,802	3,010	3,251	3
Idaho	1,102	1,220	1,332	1,411	1,480	1,641	1,695	1,968	2,156	2
Illinois	26,236	28,551	31,078	33,632	36,602	39,401	40,247	42,253	46,239	51
Indiana	9,908	10,939	12,118	12,922	13,992	15,160	15,669	16,929	18,712	20
Iowa	5,079	5,593	6,258	6,420	7,001	7,438	7,880	8,229	9,532	10
Kansas	4,106	4,273	4,827	5,053	5,583	5,944	6,397	6,744	7,546	8
Kentucky	4,508	4,853	5,474	5,681	6,338	7,208	7,553	8,087	9,368	9
Louisiana	4,921	5,469	6,100	6,783	7,349	7,843	7,871	8,930	9,924	11
Maine	1,710	1,795	1,922	2,025	2,261	2,511	2,523	2,513	2,910	3
Maryland	8,906	9,473	11,119	11,616	12,978	14,121	14,204	15,512	17,428	18
Massachusetts	12,543	13,394	14,245	15,898	17,474	19,139	19,803	20,858	22,624	24
Michigan	18,922	20,959	23,003	24,061	26,372	28,920	29,268	31,283	35,084	39
Minnesota	6,805	7,448	8,082	8,825	9,588	10,655	11,172	11,687	13,186	14
Mississippi	2,261	2,472	2,794	3,045	3,396	3,617	3,966	4,079	5,099	5
Missouri	8,660	9,615	10,357	10,897	11,814	12,909	13,643	14,565	16,008	16
Montana	1,165	1,335	1,366	1,413	1,415	1,730	1,768	1,841	2,178	2
Nebraska	2,662	2,861	3,193	3,272	3,426	3,985	4,031	4,356	5,108	5
Nevada	1,095	1,155	1,200	1,288	1,536	1,796	1,932	2,078	2,243	2
New Hampshire	1,337	1,418	1,662	1,780	1,914	1,988	2,362	2,342	2,834	3
New Jersey	16,729	18,661	19,324	21,319	23,213	25,252	27,018	28,872	31,547	34
New Mexico	1,548	1,669	1,675	1,837	2,004	2,170	2,437	2,554	2,941	3
New York	46,328	48,886	51,874	56,217	61,526	64,514	66,804	70,080	74,546	79
North Carolina	7,056	7,894	8,726	9,272	10,463	11,769	12,523	13,905	15,737	17
North Dakota	985	1,060	1,126	1,180	1,211	1,334	1,340	1,468	1,714	2
Ohio	22,099	24,083	26,524	27,910	30,910	33,358	34,187	35,579	38,784	43
Oklahoma	4,038	4,245	4,593	5,019	5,436	6,086	6,463	6,867	7,722	8
Oregon	4,127	4,246	4,671	4,963	5,401	6,030	6,215	6,947	7,810	8
Pennsylvania	24,560	26,678	28,512	30,235	32,699	35,390	37,723	38,682	42,213	45
Rhode Island	1,899	2,066	2,276	2,387	2,712	2,677	2,868	2,933	3,234	3
South Carolina	3,241	3,595	4,050	4,400	4,874	5,323	5,732	6,583	7,425	8
South Dakota	967	1,041	1,117	1,192	1,325	1,392	1,414	1,546	1,677	2
Tennessee	5,662	6,222	6,957	7,416	8,309	9,062	9,819	10,947	11,756	13
Texas	17,435	18,977	21,559	23,423	26,406	28,833	30,539	32,559	36,344	42
Utah	1,887	1,894	1,991	2,145	2,361	2,583	2,694	3,040	3,420	3
Vermont	692	721	806	891	1,034	1,145	1,240	1,192	1,482	1
Virginia	7,764	8,498	9,457	10,439	11,489	12,867	14,024	15,369	17,271	19
Washington	6,462	7,040	8,102	9,061	9,914	10,621	10,594	11,157	12,463	14
West Virginia	2,775	2,888	3,150	3,287	3,532	3,883	4,208	4,594	5,056	5
Wisconsin	8,309	9,118	10,075	10,859	11,683	12,676	13,341	14,127	15,692	17
Wyoming	640	644	674	736	771	875	958	1,058	1,109	
Other areas[2]	791	901	1,075	1,220	1,393	1,605	2,715	3,125	3,157	

Footnotes at end of table.

Table 8.5—Number of Returns, Adjusted Gross Income, and Income Tax by States 1964-1973 —Continued

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

States	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973
Number of Exemptions, Total										
United States[1]	187,258	189,478	194,942	198,051	201,361	206,212	204,208	203,965	208,785	209,753
Alabama	2,672	2,765	2,773	2,841	2,925	3,051	2,981	3,044	3,019	3,007
Alaska	211	234	236	230	236	248	283	272	301	319
Arizona	1,417	1,480	1,516	1,617	1,618	1,755	1,859	1,998	2,046	2,238
Arkansas	1,514	333	1,548	1,636	1,659	1,678	1,734	1,687	1,744	1,813
California	18,683	19,005	19,617	19,989	20,196	20,983	20,856	20,902	21,211	21,468
Colorado	1,971	1,961	2,006	2,070	2,108	2,191	2,304	2,349	2,537	2,529
Connecticut	2,876	2,996	2,968	3,201	3,326	3,470	3,189	3,183	3,183	3,282
Delaware	504	502	527	518	544	522	603	595	589	641
District of Columbia	704	708	726	755	695	629	692	701	661	636
Florida	5,309	5,461	5,543	6,087	6,390	6,755	6,742	7,002	7,609	8,066
Georgia	3,688	3,940	4,071	3,793	3,982	4,199	4,153	4,315	4,366	4,632
Hawaii	680	702	699	698	699	737	787	833	789	857
Idaho	670	697	715	724	669	736	708	698	768	832
Illinois	10,951	11,291	11,511	11,829	12,110	12,262	11,650	11,497	11,499	11,724
Indiana	4,834	4,914	5,072	5,232	5,268	5,285	5,333	5,394	5,397	5,388
Iowa	2,854	2,892	2,956	2,955	2,957	2,953	3,011	2,958	2,939	2,931
Kansas	2,205	2,179	2,306	2,251	2,286	2,311	2,315	2,323	2,298	2,144
Kentucky	2,691	2,707	2,704	2,801	2,924	2,986	2,961	2,913	2,998	2,996
Louisiana	2,787	2,905	2,918	3,080	3,120	3,237	3,042	3,193	3,281	3,310
Maine	1,036	995	1,051	1,006	1,046	1,068	1,000	968	1,060	999
Maryland	3,941	3,756	4,428	4,224	4,278	4,444	3,981	4,116	4,212	4,101
Massachusetts	5,479	5,574	5,500	5,698	5,729	5,957	5,834	5,764	5,771	5,677
Michigan	8,416	8,515	8,784	8,708	8,847	8,918	8,840	8,805	8,872	8,987
Minnesota	3,637	3,726	3,776	3,829	3,867	3,949	3,894	3,785	3,922	4,035
Mississippi	1,479	1,535	1,607	1,676	1,799	1,772	1,707	1,702	1,911	1,859
Missouri	4,338	4,460	4,585	4,538	4,541	4,724	4,732	4,663	4,613	4,632
Montana	690	776	662	682	656	707	715	673	749	705
Nebraska	1,567	1,553	1,563	1,491	1,512	1,596	1,501	1,580	1,551	1,556
Nevada	449	456	452	457	482	536	572	601	586	650
New Hampshire	727	680	746	714	724	724	827	715	843	815
New Jersey	6,873	7,338	7,046	7,373	7,361	7,588	7,558	7,750	7,586	7,659
New Mexico	957	931	902	967	953	976	947	921	1,070	1,129
New York	18,356	18,371	18,230	18,354	18,788	18,907	18,685	18,272	18,202	17,831
North Carolina	4,266	4,426	4,487	4,571	4,612	4,823	4,646	4,776	4,824	5,187
North Dakota	653	669	665	658	654	639	625	605	649	634
Ohio	10,206	10,247	10,618	10,746	10,987	10,980	10,704	10,535	10,477	10,698
Oklahoma	2,263	2,233	2,294	2,362	2,376	2,470	2,464	2,420	2,442	2,578
Oregon	1,950	1,919	1,982	1,985	2,064	2,129	2,080	2,259	2,202	2,403
Pennsylvania	11,351	11,649	11,741	11,729	11,823	11,834	11,931	11,316	11,619	11,480
Rhode Island	895	912	908	935	1,009	972	990	878	934	915
South Carolina	1,992	2,056	2,149	2,167	2,245	2,279	2,319	2,483	2,383	2,605
South Dakota	710	695	662	717	721	717	692	693	681	652
Tennessee	3,318	3,402	3,455	3,502	3,543	3,676	3,634	3,838	3,728	3,931
Texas	9,526	9,695	10,520	10,615	10,877	11,112	10,976	10,940	11,196	11,882
Utah	1,053	1,006	1,033	1,021	1,047	1,081	1,018	1,076	1,123	1,183
Vermont	405	391	389	408	423	456	444	421	470	468
Virginia	3,920	4,047	4,177	4,220	4,321	4,546	4,505	4,330	4,582	4,611
Washington	3,015	3,082	3,200	3,338	3,347	3,447	3,428	3,526	3,573	3,453
West Virginia	1,545	1,528	1,565	1,584	1,548	1,579	1,628	1,531	1,614	1,528
Wisconsin	4,195	4,361	4,494	4,534	4,559	4,594	4,583	4,622	4,617	4,535
Wyoming	349	330	329	325	309	356	376	344	356	378
Other areas[2]	480	491	530	614	601	667	1,170	1,202	1,113	1,175
Income Tax After Credits[3]										
United States[1]	47,180	49,525	56,071	62,899	78,611	86,589	83,759	85,253	93,354	107,801
Alabama	480	503	593	629	765	902	856	940	1,028	1,253
Alaska	64	76	77	88	104	150	150	164	173	208
Arizona	303	302	338	393	500	624	668	739	831	983
Arkansas	225	233	277	307	382	451	465	484	511	666
California	5,566	5,592	6,237	7,005	8,392	9,355	8,825	8,753	9,574	11,024
Colorado	438	442	497	565	707	830	850	948	1,085	1,296
Connecticut	1,019	1,091	1,257	1,479	1,821	2,054	1,842	1,801	1,943	2,189
Delaware	214	230	218	229	267	295	299	310	324	389
District of Columbia	288	280	299	314	346	361	385	397	403	454
Florida	1,139	1,226	1,376	1,691	2,232	2,636	2,673	2,960	3,573	4,341
Georgia	723	778	901	976	1,239	1,537	1,478	1,561	1,777	2,070
Hawaii	175	178	210	234	290	348	379	382	415	493
Idaho	107	115	130	146	170	194	197	219	220	292
Illinois	3,398	3,581	4,094	4,574	5,485	6,109	5,753	5,730	6,298	7,251
Indiana	1,156	1,244	1,429	1,569	1,894	2,169	2,059	2,136	2,358	2,705
Iowa	536	570	657	706	858	986	969	943	1,090	1,300
Kansas	440	445	510	568	711	797	802	808	897	1,113
Kentucky	468	490	585	621	766	930	920	955	1,095	1,198
Louisiana	542	580	709	797	948	1,046	986	1,066	1,159	1,357
Maine	173	177	193	221	274	313	292	281	299	392
Maryland	1,083	1,148	1,350	1,478	1,843	2,056	1,959	2,049	2,290	2,596
Massachusetts	1,520	1,579	1,774	2,050	2,514	2,824	2,696	2,725	2,862	3,208
Michigan	2,361	2,582	2,934	3,154	3,776	4,343	4,005	4,100	4,599	5,350
Minnesota	733	763	867	990	1,196	1,423	1,381	1,367	1,499	1,712
Mississippi	213	230	276	307	374	403	445	436	531	621
Missouri	1,014	1,095	1,193	1,338	1,618	1,840	1,797	1,849	2,008	2,193
Montana	119	129	142	153	166	220	212	205	226	300
Nebraska	291	295	345	379	428	528	509	507	594	726
Nevada	144	143	155	172	241	302	268	281	302	371
New Hampshire	146	156	190	216	262	282	303	300	344	385

Footnotes at end of table.

Table 8.5—Number of Returns, Adjusted Gross Income, and Income Tax by States, 1964-1973 —Continued

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

States	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973
Income Tax After Credits—Continued										
New Jersey	2,102	2,279	2,469	2,844	3,450	3,882	3,860	3,937	4,367	4,8
New Mexico	160	173	183	200	237	276	296	293	319	3
New York	5,969	6,165	6,774	7,798	9,358	9,789	9,313	9,366	9,642	10,5
North Carolina	696	784	907	992	1,270	1,496	1,517	1,585	1,813	2,0
North Dakota	90	92	99	112	121	155	149	148	165	2
Ohio	2,667	2,890	3,253	3,521	4,353	4,964	4,706	4,629	4,989	5,8
Oklahoma	438	442	488	558	669	806	798	806	905	1,0
Oregon	476	468	530	587	699	819	790	832	945	1,1
Pennsylvania	2,945	3,099	3,468	3,803	4,568	5,164	5,125	4,972	5,305	5,9
Rhode Island	230	241	280	305	378	387	373	369	403	4
South Carolina	313	342	414	462	571	656	643	712	826	1,0
South Dakota	87	89	106	113	141	162	156	153	161	2
Tennessee	601	653	781	842	1,072	1,221	1,230	1,332	1,415	1,7
Texas	2,028	2,122	2,504	2,866	3,636	4,139	4,084	4,211	4,696	5,6
Utah	185	178	188	212	263	299	307	329	354	4
Vermont	72	71	88	100	130	148	149	128	163	1
Virginia	885	947	1,086	1,241	1,518	1,797	1,862	1,985	2,203	2,5
Washington	751	787	969	1,131	1,381	1,540	1,379	1,383	1,515	1,8
West Virginia	302	304	345	374	451	529	539	570	602	6
Wisconsin	925	975	1,119	1,259	1,492	1,700	1,643	1,651	1,813	2,0
Wyoming	70	68	75	85	100	118	124	136	131	1
Other areas[2]	92	103	130	145	183	216	295	322	311	3

[1]Includes data for "Other areas" described in footnote 2.
[2]Includes data for returns of bona fide residents of Puerto Rico and for U.S. citizens residing abroad, in the Virgin Islands, and in Panama Canal Zone.
[3]Includes surcharge for 1968-1970.
NOTE: Detail may not add to total because of rounding.

Table 8.6—Number of Returns for 1973, and Percentage Distribution of Returns for Identical Taxpayers for 1967-1972, by Size of Adjusted Gross Income

[All data are estimates based on samples]

Year and size of adjusted gross income	Total	Size of adjusted gross income in 1973														
		Under $1,000	$1,000 under $2,000	$2,000 under $3,000	$3,000 under $4,000	$4,000 under $5,000	$5,000 under $6,000	$6,000 under $7,000	$7,000 under $8,000	$8,000 under $9,000	$9,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $30,000	$30,000 under $50,000	$50,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Number of returns, 1973 (thousands)[1]	80,693	5,957	6,064	5,253	4,878	4,885	4,785	4,056	4,152	3,917	3,672	15,804	9,091	5,686	1,760	732
Percentage Distribution of Returns[2]																
1972																
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
No return filed	11.7	55.0	31.9	22.2	15.9	12.1	7.9	7.0	5.8	5.4	3.9	2.4	2.6	1.2	(*)	(*)
Under $1,000	5.7	25.1	23.0	13.8	9.3	4.3	3.5	1.9	(*)	(*)	(*)	0.3	(*)	(*)	(*)	(*)
$1,000 under $2,000	6.2	8.6	25.9	21.6	13.6	10.7	6.5	3.2	2.1	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	5.3	3.9	9.8	19.2	16.5	12.1	8.7	5.1	4.5	2.4	1.6	0.9	(*)	(*)	(*)	(*)
$3,000 under $4,000	5.3	1.7	3.7	8.3	22.8	18.8	9.8	7.3	6.2	3.5	2.6	1.1	(*)	(*)	(*)	(*)
$4,000 under $5,000	5.7	(*)	2.5	5.3	8.8	24.8	20.7	13.2	8.4	5.5	3.2	1.9	(*)	(*)	(*)	(*)
$5,000 under $6,000	5.1	(*)	1.3	3.4	4.2	6.6	24.1	22.2	10.8	8.4	4.9	1.8	(*)	(*)	(*)	(*)
$6,000 under $7,000	4.8	1.1	(*)	2.4	2.3	3.2	7.6	20.9	23.3	11.6	5.5	2.8	(*)	(*)	(*)	(*)
$7,000 under $8,000	4.7	(*)	(*)	1.0	1.6	2.1	3.2	7.5	19.4	23.1	14.7	4.0	1.0	(*)	(*)	(*)
$8,000 under $9,000	4.9	(*)	(*)	1.2	1.9	1.8	2.5	3.0	7.2	21.3	27.6	6.1	1.6	(*)	(*)	(*)
$9,000 under $10,000	4.8	(*)	(*)	(*)	(*)	(*)	1.7	3.3	4.1	6.0	18.5	13.0	2.0	(*)	(*)	(*)
$10,000 under $15,000	18.9	1.0	(*)	(*)	1.7	2.2	3.1	4.4	5.0	8.1	13.5	59.4	36.5	7.9	3.4	(*)
$15,000 under $20,000	9.3	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2.0	1.9	2.2	5.0	49.4	30.5	4.4	(*)
$20,000 under $30,000	5.2	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	0.9	4.4	53.7	32.0	(*)
$30,000 under $50,000	1.6	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3.8	52.7	20.8
$50,000 or more	0.7	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4.7	71.5
1971																
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
No return filed	18.4	67.5	51.2	39.1	28.9	23.2	18.0	16.8	10.3	8.0	6.7	3.6	2.3	2.1	(*)	(*)
Under $1,000	5.2	14.6	16.2	11.6	9.9	8.6	5.3	3.5	2.6	2.1	2.1	1.0	(*)	(*)	(*)	(*)
$1,000 under $2,000	5.6	5.3	16.2	13.7	10.4	11.0	7.7	7.4	6.0	4.4	3.2	1.4	(*)	(*)	(*)	(*)
$2,000 under $3,000	5.2	3.6	5.8	13.7	16.9	10.9	8.9	7.3	6.6	4.5	2.8	1.7	(*)	(*)	(*)	(*)
$3,000 under $4,000	5.2	1.9	4.1	6.8	14.2	16.4	10.9	7.5	8.1	4.6	3.9	2.2	1.1	(*)	(*)	(*)
$4,000 under $5,000	4.7	1.2	2.6	3.8	5.2	12.2	19.1	9.9	8.1	5.4	4.9	2.5	1.1	(*)	(*)	(*)
$5,000 under $6,000	4.9	1.6	1.2	2.1	3.9	5.2	13.0	19.7	11.4	9.6	6.8	3.2	1.0	1.3	(*)	(*)
$6,000 under $7,000	4.6	(*)	(*)	2.2	2.1	3.0	5.2	11.6	17.5	15.4	10.5	3.8	1.8	(*)	(*)	(*)
$7,000 under $8,000	5.3	(*)	(*)	2.2	2.0	1.8	3.9	5.6	11.9	20.7	15.6	7.8	2.2	1.0	(*)	(*)
$8,000 under $9,000	4.9	(*)	(*)	1.3	2.0	1.6	2.1	2.8	6.0	10.9	18.9	10.1	3.3	0.9	(*)	(*)
$9,000 under $10,000	4.7	(*)	(*)	1.0	1.4	1.5	1.4	2.0	3.7	3.4	9.6	14.1	4.1	1.3	(*)	(*)
$10,000 under $15,000	18.0	(*)	(*)	1.9	2.1	3.7	3.5	5.3	6.1	9.2	13.3	43.1	49.8	15.3	5.6	(*)
$15,000 under $20,000	7.4	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1.2	(*)	1.4	4.3	28.4	39.8	7.2	(*)
$20,000 under $30,000	4.1	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	0.9	3.3	34.5	45.8	(*)
$30,000 under $50,000	1.2	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2.3	33.5	30.0
$50,000 or more	0.6	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3.1	59.2
1970																
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
No return filed	22.2	73.4	57.4	44.2	37.0	30.7	25.5	20.8	14.3	12.0	10.8	5.3	2.8	2.1	(*)	(*)
Under $1,000	5.0	9.0	13.6	11.7	9.6	7.8	5.8	5.9	5.5	3.5	2.9	1.2	(*)	(*)	(*)	(*)
$1,000 under $2,000	5.4	5.0	13.2	11.1	8.6	10.1	7.7	8.2	6.8	5.5	4.2	2.3	0.8	(*)	(*)	(*)
$2,000 under $3,000	5.3	3.5	5.5	11.0	12.7	11.7	8.9	7.8	6.6	4.4	5.3	3.2	0.9	(*)	(*)	(*)
$3,000 under $4,000	4.8	1.6	3.3	5.6	11.7	13.7	9.7	6.3	7.4	5.5	4.6	3.0	1.2	(*)	(*)	(*)
$4,000 under $5,000	4.7	1.9	2.0	4.4	5.4	8.7	16.4	13.3	7.3	7.9	4.2	2.7	1.4	(*)	(*)	(*)
$5,000 under $6,000	4.7	0.9	1.1	2.8	3.6	3.9	9.4	14.8	14.4	9.2	7.8	3.8	2.3	(*)	(*)	(*)
$6,000 under $7,000	5.1	1.1	1.1	2.3	2.7	3.0	4.0	8.7	15.6	18.0	9.6	5.9	2.5	0.9	(*)	(*)
$7,000 under $8,000	4.9	(*)	0.9	2.5	1.6	2.5	3.9	3.1	6.6	11.9	18.4	8.5	3.0	1.3	(*)	(*)
$8,000 under $9,000	4.8	(*)	(*)	1.1	1.7	2.1	2.1	2.8	4.2	8.0	12.5	11.5	3.6	2.3	(*)	(*)
$9,000 under $10,000	4.9	(*)	(*)	(*)	2.0	(*)	2.1	2.8	2.5	4.6	7.5	14.5	4.6	2.2	(*)	(*)
$10,000 under $15,000	17.2	(*)	1.1	2.0	2.6	3.9	3.7	4.3	6.6	7.6	10.4	33.6	55.7	22.6	9.1	(*)
$15,000 under $20,000	6.4	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1.7	1.4	1.6	3.2	17.5	42.6	11.3	(*)
$20,000 under $30,000	3.3	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1.1	2.7	21.7	48.3	10.8
$30,000 under $50,000	0.9	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	0.6	1.4	21.3	26.2
$50,000 or more	0.5	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	53.1

Footnotes at end of table.

Table 8.6—Number of Returns for 1973, and Percentage Distribution of Returns for Identical Taxpayers for 1967-1972, by Size of Adjusted Gross Income —Continued

[All data are estimates based on samples]

Year and size of adjusted gross income	Total	Size of adjusted gross income in 1973														
		Under $1,000	$1,000 under $2,000	$2,000 under $3,000	$3,000 under $4,000	$4,000 under $5,000	$5,000 under $6,000	$6,000 under $7,000	$7,000 under $8,000	$8,000 under $9,000	$9,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $30,000	$30,000 under $50,000	$50,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Percentage Distribution of Returns[2]—continued																
1969																
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
No return filed	25.0	75.9	62.1	47.8	42.0	36.8	29.4	25.1	17.5	14.6	12.2	7.3	3.5	2.2	5.3	(*)
Under $1,000	6.0	7.8	13.8	11.9	9.1	10.8	8.8	8.3	7.3	5.7	4.6	2.6	1.3	(*)	(*)	(*)
$1,000 under $2,000	5.5	4.8	10.0	9.4	8.8	8.4	8.4	8.3	7.8	5.9	6.4	3.7	1.4	(*)	(*)	(*)
$2,000 under $3,000	4.6	2.2	4.2	8.6	12.3	8.0	5.8	5.6	5.1	6.0	4.6	3.5	1.5	1.0	(*)	(*)
$3,000 under $4,000	4.6	2.1	2.9	5.6	8.3	11.7	10.3	8.2	7.7	4.4	4.1	2.8	2.0	(*)	(*)	(*)
$4,000 under $5,000	4.6	1.3	1.9	3.9	4.9	8.7	13.3	11.9	7.9	6.4	6.7	3.1	2.0	0.9	(*)	(*)
$5,000 under $6,000	4.7	1.5	1.5	3.0	2.1	3.9	7.5	11.9	13.5	12.4	8.4	4.1	2.2	1.0	(*)	(*)
$6,000 under $7,000	4.7	0.9	(*)	3.0	2.3	2.9	3.9	5.9	10.4	14.0	13.7	6.0	3.1	1.3	(*)	(*)
$7,000 under $8,000	5.2	(*)	0.9	1.8	3.0	1.9	3.1	4.8	7.1	9.9	13.5	10.5	4.4	1.9	(*)	(*)
$8,000 under $9,000	4.8	(*)	(*)	1.5	1.4	1.3	2.3	2.5	3.7	6.5	8.9	12.8	4.6	1.8	(*)	(*)
$9,000 under $10,000	4.9	(*)	(*)	1.1	1.3	1.1	2.2	2.5	3.0	4.5	5.1	13.0	6.9	3.9	(*)	(*)
$10,000 under $15,000	16.0	1.3	(*)	1.9	3.6	3.5	4.3	4.0	7.2	8.6	10.5	26.9	52.0	29.4	7.5	(*)
$15,000 under $20,000	5.5	(*)	(*)	(*)	(*)	1.0	(*)	1.2	(*)	(*)	(*)	2.6	12.5	39.6	16.0	(*)
$20,000 under $30,000	2.6	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	0.9	2.1	14.0	43.9	16.2
$30,000 under $50,000	0.7	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1.5	15.0	22.3
$50,000 or more	0.5	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3.1	48.5
1968																
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
No return filed	28.6	78.5	69.4	53.7	46.7	44.1	34.8	31.0	24.3	16.4	12.6	9.7	4.6	3.5	5.6	(*)
Under $1,000	6.1	7.2	10.4	10.3	9.5	9.4	8.3	8.3	9.1	6.0	7.5	3.5	2.0	(*)	(*)	(*)
$1,000 under $2,000	5.5	4.0	6.7	9.0	7.4	7.2	7.3	8.2	7.1	6.6	7.9	4.7	3.1	1.4	(*)	(*)
$2,000 under $3,000	4.7	1.8	3.9	5.6	11.5	8.9	8.4	5.6	4.8	6.9	4.1	3.8	2.6	1.0	(*)	(*)
$3,000 under $4,000	4.7	1.7	2.6	6.0	6.5	9.4	10.3	8.8	8.2	6.1	5.4	3.6	2.2	1.0	(*)	(*)
$4,000 under $5,000	4.5	1.4	1.3	2.8	3.4	6.6	10.3	10.8	8.6	9.6	7.4	3.9	2.3	1.0	(*)	(*)
$5,000 under $6,000	5.0	1.0	1.8	2.8	3.0	3.2	5.7	9.9	12.5	12.6	10.6	6.1	2.5	1.4	(*)	(*)
$6,000 under $7,000	4.8	(*)	1.1	3.3	2.2	2.5	3.1	4.8	6.7	10.5	13.9	7.8	4.3	1.7	(*)	(*)
$7,000 under $8,000	5.0	(*)	(*)	1.6	2.7	2.1	2.5	3.5	3.8	7.4	9.7	12.4	4.2	2.3	(*)	(*)
$8,000 under $9,000	5.1	(*)	(*)	1.3	1.9	1.7	2.8	2.0	4.6	4.6	7.4	12.5	7.5	3.2	(*)	(*)
$9,000 under $10,000	4.5	(*)	(*)	(*)	1.5	(*)	1.8	2.2	2.4	4.2	4.1	10.1	9.5	4.6	3.1	(*)
$10,000 under $15,000	14.3	1.4	0.9	2.3	2.6	3.4	4.0	3.7	6.5	7.9	8.3	19.2	46.4	39.0	11.6	(*)
$15,000 under $20,000	4.1	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1.9	7.1	28.2	22.9	(*)
$20,000 under $30,000	1.7	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	0.5	1.4	9.0	32.3	14.6
$30,000 under $50,000	0.7	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1.6	14.4	20.8
$50,000 or more	0.5	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3.8	46.9
1967																
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
No return filed	32.6	80.9	75.1	59.1	52.8	51.9	41.9	35.8	29.2	21.5	19.1	12.2	6.8	4.4	5.0	(*)
Under $1,000	5.5	4.9	6.2	7.5	6.3	5.7	7.2	8.2	8.8	7.7	7.0	5.3	2.6	(*)	(*)	(*)
$1,000 under $2,000	5.6	3.6	6.1	7.6	7.4	6.9	6.4	7.8	6.6	7.7	7.8	5.6	3.7	1.9	(*)	(*)
$2,000 under $3,000	4.6	2.4	3.4	7.3	10.1	7.5	7.7	5.4	6.0	5.9	4.3	3.6	2.4	1.4	(*)	(*)
$3,000 under $4,000	4.5	1.7	2.6	3.7	5.6	8.2	10.2	9.9	7.3	5.5	5.1	3.6	2.7	1.4	(*)	(*)
$4,000 under $5,000	4.8	1.2	1.3	2.5	3.2	5.4	8.2	10.6	10.7	11.4	8.8	4.7	2.7	1.3	(*)	(*)
$5,000 under $6,000	5.1	(*)	1.1	3.5	2.7	3.4	4.0	6.3	10.0	11.4	13.0	7.3	4.0	2.1	(*)	(*)
$6,000 under $7,000	5.4	(*)	1.0	2.7	3.2	2.4	2.5	3.8	5.6	9.0	11.7	10.7	5.5	3.1	3.1	(*)
$7,000 under $8,000	5.2	1.1	1.0	1.9	1.9	2.2	4.0	2.5	4.0	6.1	7.6	12.6	5.8	3.3	(*)	(*)
$8,000 under $9,000	5.0	(*)	1.0	1.3	1.9	1.2	2.3	2.1	3.8	3.9	5.8	11.1	9.2	5.1	(*)	(*)
$9,000 under $10,000	4.6	(*)	(*)	(*)	1.6	1.1	2.0	2.0	2.4	3.6	3.2	8.7	12.1	6.9	(*)	(*)
$10,000 under $15,000	11.6	1.0	(*)	2.1	2.8	3.5	2.9	3.8	4.5	5.6	6.2	12.4	36.2	40.7	15.0	(*)
$15,000 under $20,000	3.1	(*)	(*)	(*)	(*)	(*)	(*)	1.6	(*)	(*)	(*)	1.6	4.7	20.2	24.5	(*)
$20,000 under $30,000	1.5	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	0.5	1.1	6.1	31.3	20.8
$30,000 under $50,000	0.6	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1.4	9.4	24.6
$50,000 or more	0.4	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	34.6

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

[1]Number of returns based on 1973 statistics of income data.

[2]Percents based on number of returns in panel study.

Section 9

1973 Forms and Instructions

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1973

Instructions for Form 1040

AND for Schedules A, C, D, E, F, R, and SE

New Features

- ▶ *Provision has been made on Form 1040 to* designate $1 (on a joint return, $1 each for husband and wife) of your taxes for the **Presidential Election Campaign Fund.** See line 8.
- ▶ *On Schedule A,* a separate listing for certain charitable contributions and medical expenses is no longer required.
- ▶ Schedule B has been eliminated since a detailed listing of dividends and interest is no longer required.
- ▶ **Call us toll free** for answers to your Federal tax questions. See page 2 (or page 30 for *California) for telephone numbers.*

From The Commissioner

This instruction pamphlet contains information needed to complete Form 1040 and Schedules A, C, D, E, F, R, and SE.

One item in particular I want to call to your *attention is the Presidential Election Campaign* Fund Check-Off. Without increasing your tax or decreasing your refund, you have the right to earmark $1 (on a joint return, $1 each for husband and wife) of your taxes for a general fund *to meet campaign expenses of the 1976 Presi*dential Election. This check-off is on line 8 of the Form 1040.

With the information in these instructions, you should be able to prepare your own return. If you need help, please call us at the number listed for your area on page 2 (see page 30 for California numbers) or visit your nearest Internal Revenue office. If you have someone else help you, be sure to select a qualified person.

You can help yourself and us if you check your return to make sure that it is correct and then file it early. Thanks for your cooperation.

Commissioner of Internal Revenue

Department of the Treasury
Internal Revenue Service

o59—16—83194-1

Guide for Preparing a Return

You may find it helpful in completing your Form 1040 to follow these steps and check them off as you go.

—— **Step 1.—Gather up your income records** including Forms W–2, W–2P, and 1099. If your employer does not give you a Form W–2 by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only he can issue your W–2 or correct it.

—— **Step 2.—If you are going to itemize your deductions, collect your expense records,** such as medical and dental bills, real estate taxes, State income tax, home mortgage interest, and charitable contributions. To make *sure you do not forget any items, look* on pages 10 through 13 of these instructions. Check the types of expenses you can deduct. Put these records aside until later.

—— **Step 3.—Get the forms or schedules** you need but did not receive by mail. See *the order blank. It will help you* decide which ones you will need.

—— **Step 4.—Name and Address.** Use the mailing label on the forms we sent you. Correct your name and address *if necessary.* Also show *your apart*ment number if you have one. If you *did not receive forms with a label,* print or type your name and address. If you are in the Armed Forces, use your permanent home address. **(Note:** *Show your own address unless you want us to mail your refund or other correspondence to a person acting for you. In this case, attach to your return a power of attorney that tells exactly what you want done.)*

—— **Step 5.—County of Residence.** Fill in this block. See instructions for *County of Residence on page 4.*

—— **Step 6.—Social Security Number.** 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* and your spouse has a social security number, *please give numbers of both you* and your spouse whether you file jointly or separately.

If you do not have a social security number, get an application **Form SS–5** *from a Social Security Administra*tion office, post office, or from IRS. File it with the local office of the Social Security Administration. Do this early enough to make sure you receive a number before April 15. If you do not receive your number by April 15, *file your return without it and write* "Applied for" in the space for social security number.

Don't forget to show occupations in spaces in upper right corner just below social security blocks.

—— **Step 7.—Filing Status.** *Check only* one block (lines 1 through 5). Your tax rate depends on the block you check. So before you decide, see instructions for Filing Status on page 4.

—— **Step 8.—Exemptions.** *Fill in lines 6a,* b, c, d, and 7. See instructions for Exemptions on page 5.

—— **Step 9.—Check** appropriate box(es) on line 8, if you wish to designate $1 *(if joint return, $1 each for hus*band and wife) to the Presidential *Election Campaign Fund.* If you check the box(es), it will not increase your tax or reduce your refund.

—— **Step 10.—Fill in the schedules and** forms mentioned for lines 28 through *32,* and 39 through 42 if you need to. Enter the totals from your schedules on the correct lines on Form 1040.

If you need more space on forms or schedules, attach separate sheets *that follow* the *same size and ar*rangement of the printed forms, but show your totals on the printed forms. Be sure to put your name and social security number on these separate sheets.

—— **Step 11.—Fill in lines 9 through 15.** This will give you your adjusted gross income. The instructions between lines 15 and 16 are guides to tell you where to proceed after you have filled in line 15. If the third instruction is applicable, be sure to check the block.

—— **Step 12.—Decide whether to use the standard deduction or itemize your deductions.** The instructions Should You Use the Standard Deduction or Itemize Your Deductions? on page 7 will help you decide.

—— **Step 13.—Figure your tax if you decided to take the standard deduction and you DID NOT check the block between lines 15 and 16 (if you checked the block, follow the instructions on** *page 7; or, if you decided to itemize,* **skip to Step 14).** If line 15 is under $10,000, find your tax in Tax Tables 1 through 12. (The standard deduction is included and your tax is already figured out for you.) Enter the amount on line 16. Skip the rest of this step and step 14.

If line 15 is $10,000 or more, fill in lines 44 through 48 on the back of your return. (Your standard deduction goes on line 45.) Use Tax Rate *Schedule X, Y, or Z to figure your* tax. Show the amount on line 16. Skip step 14.

—— **Step 14.—Figure your tax if you decided to itemize deductions.** Fill in *Schedule A and enter your total de*ductions on line 45 of Form 1040. *Fill in lines 44, 46, 47, and 48. Use* Tax Rate Schedule X, Y, or Z to figure your tax. Show the amount on line 16.

—— **Step 15.—Fill in lines 49 through 65 if you have credits, other taxes, or** *other payments to report. Complete* the forms or schedules asked for. Enter the amounts from these lines on the front of your return. Fill in any other amounts needed for lines 17 through 26.

—— **Step 16.—Check the appropriate** *block to answer the Foreign Account* **Question after line 65.** See instructions for Do You Have an Account in a Foreign Country? on page 10.

—— **Step 17.—If you owe tax,** show *amount on line 23.* Attach check or money order for full amount when *you file. Make it out to "Internal Rev*enue Service" and be sure to write your social security number on it. If line 23 is under $1, you do not have to pay.

—— **Step 18.—If we owe you a refund,** show amount on line 24. On line 25 or 26, show whether you want some or all of the money refunded or credited to 1974 estimated tax. If line 24 is under $1, we will send you a refund only on written request.

—— **Step 19.—Recheck Your Return.** Go over all items and make sure they are right. Also check your arithmetic.

—— **Step 20.—Sign Your Return.** It is not considered a return unless you do. Both you and your spouse must sign a joint return. If you pay someone to *prepare your return,* be sure that person also signs. If prepared by a firm or corporation, it should be signed in the name of the firm or corporation. If prepared by your regular, full-time employee, such as a clerk, secretary, or bookkeeper, the employee does not have to sign.

—— **Step 21.—Attachments.** Attach Forms W–2 *or* W–2P *(copy B) to front of* Form 1040. If you took an adjustment for sick pay on line 39, be sure to attach Form 2440 or statement if the sick pay is not shown on Forms W–2 and W–2P. Attach schedules in alphabetical order and forms other than W–2 or W–2P in numbered order to the back of Form 1040. If you owe *tax, be sure to attach your payment* to the front of Form 1040.

Note: *If you move to a new address after filing your return and you are expecting a refund,* be sure to file a change of address *with the post office serving your old address.* Unless you do this, the post office cannot *forward your check to your new address.*

Form 1040 Instructions

Where to Get Forms

In general, we mail forms and schedules *directly to you based on what you filed* last year. Many people will need only Form 1040. The order blank inside the tax forms package will help you get many of the forms, schedules, and publications referred to in these instructions. Many banks and post offices have the same material. However, if you don't find what you need there, please fill out the order blank and we will *send them to you.*

Who Must File

(See page 6 for examples of income)

File a return if you are:	And your gross income is at least:
Single or are a widow or widower, and are under 65	$2,050
Single or are a widow or widower, and are 65 or older	2,800
Single, can be claimed as a dependent on your parent's *return, and have taxable dividends,* interest, or other unearned income	750
Married filing jointly, living together at end of 1973 (or at date of death of spouse), and both are under 65	2,800
Married filing jointly, living together at end of 1973 (or *at date of death of spouse),* and one is 65 or older	$3,550
Married filing jointly, living together at end of 1973 (or at date of death of spouse), and both are 65 or older	4,300
Married filing separate return or married, but not living together at end of 1973	750
A person with income from sources within U.S. possessions	750
Self-employed and your net earnings from self-employment were at least $400	

o59—16—83194-1

Form **1040** **US** Department of the Treasury—Internal Revenue Service **Individual Income Tax Return** **1973**

For the year January 1–December 31, 1973, or other taxable year beginning ..... 1973, ending ..... 19...

Please print or type

Name (If joint return, give first names and initials of both) | Last name | COUNTY OF RESIDENCE | Your social security number

Present home address (Number and street, including apartment number, or rural route) | Spouse's social security no.

City, town or post office, State and ZIP code | Occupation: Yours ▶ | Spouse's ▶

Filing Status—check only one:

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ▶ _____
4 ☐ Unmarried Head of Household
5 ☐ Widow(er) with dependent child (Year spouse died ▶ 19)

Exemptions Regular / 65 or over / Blind — Enter number of boxes checked ▶

6a Yourself ☐ ☐ ☐
b Spouse ☐ ☐ ☐
c First names of your dependent children who lived with you _____ Enter number ▶
d Number of other dependents (from line 27) ▶
7 Total exemptions claimed ▶

8 **Presidential Election Campaign Fund.**—Check ☐ if you wish to designate $1 of your taxes for this fund. If joint return, check ☐ if spouse wishes to designate $1. Note: *This will not increase your tax or reduce your refund.* See note below.

Please attach Copy B of Forms W-2 here

Income

9	Wages, salaries, tips, and other employee compensation. (Attach Forms W-2. If unavailable, attach explanation)	9	
10a	Dividends (See instructions on page 6.) $..... 10b Less exclusion $..... Balance ▶	10c	
10d	(Gross amount received, if different from line 10a . . . . $.....)		
11	Interest income	11	
12	Income other than wages, dividends, and interest (from line 38)	12	
13	Total (add lines 9, 10c, 11, and 12)	13	
14	Adjustments to income (such as "sick pay," moving expenses, etc. from line 43)	14	
15	Subtract line 14 from line 13 (adjusted gross income)	15	

- If you do not itemize deductions and line 15 is under $10,000, find tax in Tables and enter on line 16.
- If you itemize deductions or line 15 is $10,000 or more, go to line 44 to figure tax.
- CAUTION. If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see instructions on page 7.

Tax, Payments and Credits

16	Tax, check if from: ☐ Schedule D ☐ Tax Tables 1–12 ☐ Schedule G ☐ Tax Rate Schedule X, Y, or Z ☐ Form 4726 OR ☐ Form 4972	16	
17	Total credits (from line 54)	17	
18	Income tax (subtract line 17 from line 16)	18	
19	Other taxes (from line 61)	19	
20	Total (add lines 18 and 19)	20	
21a	Total Federal income tax withheld (attach Forms W-2 or W-2P to front) 21a		
b	1973 estimated tax payments (include amount allowed as credit from 1972 return) b		
c	Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return c		
d	Other payments (from line 65) d		
22	Total (add lines 21a, b, c, and d)	22	

Write soc. sec. no. on Check or Money Order. Attach here

Balance Due or Refund

23	If line 20 is larger than line 22, enter **BALANCE DUE IRS** (Check here ▶ ☐, if Form 2210, Form 2210F, or statement is attached. See instructions on page 8.) Pay in full with return. Make check or money order payable to Internal Revenue Service ▶	23	
24	If line 22 is larger than line 20, enter amount **OVERPAID** ▶	24	
25	Amount of line 24 to be **REFUNDED TO YOU** ▶	25	
26	Amount of line 24 to be credited on 1974 estimated tax ▶ 26		

Note: **1972 Presidential Election Campaign Fund Designation.**—Check ☐ if you did not designate $1 of your taxes on your 1972 return, but now wish to do so. If joint return, check ☐ if spouse did not designate on 1972 return but now wishes to do so.

Sign here

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 he has any knowledge.

Your signature | Date | Preparer's signature (other than taxpayer) | Date

Spouse's signature (if filing jointly, BOTH must sign even if only one had income) | Address (and ZIP Code) | Preparer's Emp. Ident. or Soc. Sec. No.

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Other Dependents

(a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D.	(d) Did dependent have income of $750 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
				$	$

27 Total number of dependents listed in column (a). Enter here and on line 6d ▶

Part I Income other than Wages, Dividends, and Interest

28	Business income or (loss) (attach Schedule C)	28	
29	Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	29	
30	Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	30	
31	Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	31	
32	Farm income or (loss) (attach Schedule F)	32	
33	Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8)	33	
34	50% of capital gain distributions (not reported on Schedule D)	34	
35	State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see instructions on page 8)	35	
36	Alimony received	36	
37	Other (state nature and source) ▶	37	
38	Total (add lines 28, 29, 30, 31, 32, 33, 34, 35, 36, and 37). Enter here and on line 12 ▶	38	

Part II Adjustments to Income

39	"Sick pay." (From Forms W-2 and W-2P. If not shown on Forms W-2 or W-2P, attach Form 2440 or statement.)	39	
40	Moving expense (attach Form 3903)	40	
41	Employee business expense (attach Form 2106 or statement)	41	
42	Payments as a self-employed person to a retirement plan, etc. (see Form 4848)	42	
43	Total adjustments (add lines 39, 40, 41, and 42). Enter here and on line 14 ▶	43	

Part III Tax Computation (Do not use this part if you use Tax Tables 1–12 to find your tax.)

44	Adjusted gross income (from line 15)	44	
45	(a) If you itemize deductions, enter total from Schedule A, line 41 and attach Schedule A (b) If you do not itemize deductions, enter 15% of line 44, but do NOT enter more than $2,000. ($1,000 if line 3 checked)	45	
46	Subtract line 45 from line 44	46	
47	Multiply total number of exemptions claimed on line 7, by $750	47	
48	Taxable income. Subtract line 47 from line 46	48	

(Figure your tax on the amount on line 48 by using Tax Rate Schedule X, Y, or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, maximum tax from Form 4726, or special averaging from Form 4972.) Enter tax on line 16.

Part IV Credits

49	Retirement income credit (attach Schedule R)	49	
50	Investment credit (attach Form 3468)	50	
51	Foreign tax credit (attach Form 1116)	51	
52	Credit for contributions to candidates for public office—see instructions on page 9	52	
53	Work Incentive (WIN) credit (attach Form 4874)	53	
54	Total credits (add lines 49, 50, 51, 52, and 53). Enter here and on line 17 ▶	54	

Part V Other Taxes

55	Self-employment tax (attach Schedule SE)	55	
56	Tax from recomputing prior-year investment credit (attach Form 4255)	56	
57	Tax from recomputing prior-year Work Incentive (WIN) credit (attach schedule)	57	
58	Minimum tax. Check here ▶ ☐, if Form 4625 is attached	58	
59	Social security tax on tip income not reported to employer (attach Form 4137)	59	
60	Uncollected employee social security tax on tips (from Forms W-2)	60	
61	Total (add lines 55, 56, 57, 58, 59, and 60). Enter here and on line 19 ▶	61	

Part VI Other Payments

62	Excess FICA tax withheld (two or more employers—see instructions on page 9)	62	
63	Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	63	
64	Credit from a Regulated Investment Company (attach Form 2439)	64	
65	Total (add lines 62, 63, and 64). Enter here and on line 21d ▶	65	

Foreign Accounts Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? ▶ ☐ Yes ☐ No

If "Yes," attach Form 4683. (For definitions, see Form 4683.)

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If income tax was withheld even though you are not required to file a return, you should file to get a refund.

The filing requirement rules are for all U.S. citizens and resident aliens, including those under 21 years of age.

Deceased Taxpayer.—If a person died in 1973, or in 1974 before filing a return for 1973, the surviving spouse or executor or administrator of the estate must file a return for the deceased.

The executor or administrator can file a joint return with the surviving spouse. If an executor or administrator has not been appointed, the survivor can still file a joint return. All the income of both husband and wife must be included on it.

If you are filing such a joint return, write in the signature area that you are filing as surviving spouse. Show the date of death in the name and address space. If a refund is due, attach Form 1310 to your return. For more information on this, 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 return and schedules. You can drop amounts under 50 cents—increase amounts from 50 to 99 cents to next dollar. Example, $1.39 becomes $1 and $2.69 becomes $3.

IRS will figure your tax if your income on line 15 is $20,000 or less, was only from wages, salary and tips, dividends, interest, pensions and annuities, and you want to take the standard deduction.

All you do is:

1. Place your name and address label on your return, or fill in name, address, and social security number. Also fill in County of Residence and occupation. On a joint return, show names, numbers and occupations of both husband and wife. If you are married, give numbers of both you and your spouse even though you file separately.
2. Fill in lines 1 through 7.
3. Check box(es) on line 8 if you want to participate in the presidential election campaign fund "check-off."
4. Fill in lines 9 through 15; lines 17, 19, 21a, b, and d, if necessary. Answer the foreign accounts question after line 65.
5. On a joint return, show you and your spouse's income separately on the dotted line to the left of the line 15 entry space.
6. Sign your return. Both you and your spouse must sign a joint return.
7. File on or before April 15, 1974.

We will then figure your tax and send you a refund check if you paid too much or bill you if you did not pay enough.

Note: *If you have a retirement income credit, we will figure that also. Just attach* **Schedule R** *after you have answered the question for columns A and B, and filled in lines 2 and 5. Then write* **RIC** *on line 17 of Form 1040.*

Recordkeeping Requirements.—Get Publication 552, Recordkeeping Requirements And A Guide To Tax Publications, for details.

When To File.—As soon as you can after January 1, but not later than April 15, 1974.

Where To File.—Mail your return to the Internal Revenue Service Center for the place where you live. Use the addressed envelope that came with your return.

Instructions for Page 1 of Form 1040

County of Residence

Print or type the full name (do not abbreviate) of the County ("Parish" in Louisiana; organized "borough" in Alaska) in which you live, unless you live in one of the cities listed below, or in the District of Columbia, or in Alaska but not in an organized borough.

If you live in one of the following cities, enter its name, followed by the word "City."

Baltimore City, Maryland
Carson City, Nevada
Columbus, Georgia
St. Louis City, Missouri
Certain cities in Virginia—

Alexandria	Lynchburg
Bedford	Martinsville
Bristol	Nansemond
Buena Vista	Newport News
Charlottesville	Norfolk
Chesapeake	Norton
Clifton Forge	Petersburg
Colonial Heights	Portsmouth
Covington	Radford
Danville	Richmond
Emporia	Roanoke
Fairfax	Salem
Falls Church	South Boston
Franklin	Staunton
Fredericksburg	Suffolk
Galax	Virginia Beach
Hampton	Waynesboro
Harrisonburg	Williamsburg
Hopewell	Winchester
Lexington	

If you live in Washington, D.C., enter "D.C." If you live in Alaska not within one of the organized boroughs, enter the letter "U."

Note: If your principal residence is in a State other than the one shown in the mailing address, also show in the County of Residence block the State in which you reside.

Filing Status

Decide How You Should File From the Explanations Below

Were You Married or Single?—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. If you were a "Married person living apart from your spouse" as described below, consider yourself single for the whole year.

If your spouse died during 1973, consider yourself married for the whole year.

Married People.—Should you file joint or separate returns?

Joint Return.—In most cases, married couples will pay less tax if they file jointly.

You and your spouse can file a joint return even if you did not live together for the full year, or if one of you was a resident alien for the whole year. But you cannot file jointly if one of you was a nonresident alien at any time during the year. Both you and your spouse are responsible for any tax due on a joint return, so if one of you does not pay, the other will have to.

Things to Remember on a Joint Return.—Use the mailing label sent you with your return if it shows names and social security numbers of both you and your spouse. If it does not, or if you did not receive a label, show first names and middle initials of both. For example: John F. and Mary L. Doe. Enter social security numbers for both. Show all income, exemptions, and deductions of you and your spouse. Both of you must sign the return.

Separate Returns.—You can file separately if both you and your spouse had income or if only one of you had income. Both you and your spouse must figure your tax the same way. This means if one itemizes deductions, the other must itemize. If one takes the percentage standard deduction, the other must take the percentage standard deduction and cannot take the low-income allowance (this is $650 for a separate return). You each report only your own income, exemptions, and deductions, and you are responsible only for the tax due on your own return. If you and your spouse live in a community property State and both itemize deductions, those paid from joint funds can be divided equally between you. See Publication 555, Community Property and the Federal Income Tax.

Tax Savings.—Before you file a separate return, see if you can reduce your tax by meeting the tests described below in "Were You Married and Living Apart From Your Spouse?" If so, use the Single filing status or, if you qualify, Unmarried Head of Household.

Things to Remember on a Separate Return.—Check the block on line 3, "Married filing separately." If both you and your spouse file separate returns, write your spouse's full name in space provided on line 3 and enter spouse's social security number in designated space.

Check the applicable boxes on line 6b if you can claim the exemptions for your spouse. See instructions for Exemptions on page 5. Only the one who had income should sign the return.

Were You Married and Living Apart from Your Spouse?—Some married people can file as Single or as Unmarried Head of Household and ignore the rules for married people filing separate returns. This means that if your spouse itemizes deductions, you do not have to. You can use the standard deduction if you want. And, if you use the standard deduction to figure your tax, you can take the full amount allowed. You are not limited to $1,000. Both you and your spouse can file this way if both meet the tests.

You can file as a single person, and check the block on line 1 for Single, if you meet all of the following tests:

(1) You file a separate return.

(2) You paid more than half the cost to keep up your home for 1973.

(3) Your spouse did not live in your home at any time during 1973.

(4) For over six months of 1973, your home was the main home of your child or stepchild whom you can claim as a dependent.

You can check the block on line 4 for Unmarried Head of Household if your home in test (4), above, was the child's main home for all of 1973.

Were You an Unmarried Head of Household?—There are special tax rates for a person who can meet the tests for being an Unmarried Head of Household. See Tax Tables and Tax Rate Schedule Z.

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To use unmarried head of household tax rates, you must, on December 31, 1973, be single or legally separated, and meet test (1) or (2) below.

(1) You paid more than half the cost of keeping up a home which was the main home of your father or mother you can claim as a dependent (you did not have to live with that parent).

(2) You paid more than half the cost of keeping up your home which, except for temporary absences for vacation and school, etc., was lived in all year by one of the following:

(a) Your unmarried child, grandchild, foster child or stepchild. This person did not have to be your dependent.

(b) Any other relative you can claim as a dependent (see list under "Exemptions" on this page) provided he or she is not your dependent under a multiple support agreement (this is where two or more taxpayers supported the relative and no one gave more than half the support).

Taxpayers married to nonresident aliens can qualify as unmarried head of household under certain circumstances. See an IRS office for further information.

Were You a Widow or Widower with a Dependent Child?—You may still be able to use joint return tax rates for 1973. (See Tax Tables and Tax Rate Schedule Y.)

If your spouse died during 1972 or 1971, you can file a return for 1973 showing only your own income, exemptions, and deductions, and figure the tax at joint return rates if you meet all of the following tests:

(1) You did not remarry during 1973.

(2) You could have filed a joint return with your spouse for the year your spouse died. Whether you actually filed jointly does not matter.

(3) You have a child or stepchild you can claim as a dependent.

(4) Your home was the main home of that child during 1973, except for temporary absences for vacation and school.

Check the block on line 5 "Widow(er) with dependent child" and give year of death in the parentheses. Do not claim an exemption for your spouse. You can do this only for the year he died.

If your spouse died in 1973 and you did not remarry, read "Were You Married Or Single?" on page 4.

Exemptions ($750 for Each Exemption You Can Take)

Note: *If you take your tax from Tax Tables 1–12, do not take a separate deduction for exemptions. The deduction has already been allowed in the tax tables.*

Lines 6a and 6b—You and Your Spouse.—

For You.—You can always take one exemption for yourself. Take two exemptions if you were blind, or are 65 or older. Take three if you were both blind and 65 or older. Be sure to check all the boxes for the exemptions you can take.

Age and blindness are decided as of December 31. However, if your 65th birthday was on January 1, 1974, you can consider yourself 65 on December 31, 1973.

You can take the age and blindness exemptions for you and your spouse if your spouse does not file a separate return. Do not take these exemptions for your children or other dependents.

For Your Spouse.—If you are filing a joint return, you can take an exemption for your spouse. If you file a separate return, you can take an exemption for your spouse only if your spouse had no income and was not the dependent of someone else.

The exemptions for your spouse are like your own—one, if your spouse was neither blind nor 65 or older—two, if blind or 65 or older—three, if both blind and 65 or older.

If your spouse was a nonresident alien, you may claim your spouse's exemptions only if your spouse had no income and is not the dependent of another taxpayer. Use line 27, to claim exemption for a nonresident alien spouse instead of line 6b. Write your spouse's full name in column (a). Specify whether wife or husband in column (b). Write Nonresident Alien across columns (c) and (d). Use columns (e) and (f) to claim any additional exemptions for age or blindness. Write Blind or 65 or Over, if applicable.

In Case of Death.—If your spouse died during 1973, decide the number of exemptions you can take for your spouse at the date of death.

Proof of Blindness.—If you are completely blind, attach a statement to this effect. In cases of partial blindness, submit with your return each year a statement from an eye physician or registered optometrist that you: (a) cannot see over 20/200 with glasses or (b) your field of view does not exceed 20 degrees. If, however, this eye condition will never improve beyond the standards in (a) or (b), you may submit a certified opinion to this effect from a skilled examining eye physician. You need to attach this opinion only once to your return. In subsequent years attach only a statement referring to this opinion.

Lines 6c and 6d—Children and Other Dependents.—Show on line 6c the first names and the total number of your dependent children who lived with you during 1973.

If you claim other dependents, complete columns (a) through (f) on line 27. If the dependent died or was born during 1973, write in column (c) D for died or B for born. Enter on line 6d the total number of dependents shown on line 27.

Each person you claim as a dependent has to meet all of the following tests:

(1) Income.—Received less than $750 income. (If your child* was under 19 or was a full-time student, ignore this test.)

(2) Support.—Received over half his support from you or is treated as receiving over half of his support from you under rules 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. See "Meaning of Support."

(3) Married Dependents.—Did not file a joint return with his spouse.

(4) Citizenship or Residence.—Was a citizen or resident of the U.S., a resident of Canada, Mexico, the Republic of Panama or Canal Zone, or an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) Relationship.—Met one of the following tests:

(a) Was related to you in one of the following ways (if you file jointly, the dependent can be related to either you or your spouse)—

*Child	Stepbrother	Daughter-in-law
Stepchild	Stepsister	if related by
Mother	Stepmother	blood.
Father	Stepfather	Uncle
Grand-parent	Mother-in-law	Aunt
	Father-in-law	Nephew
Brother	Brother-in-law	Niece
Sister	Sister-in-law	
Grandchild	Son-in-law	

*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.

(b) Was a person who lived in your home as a member of your family for the whole year.

Meaning of Support.—Support includes things like food, a place to live, clothes, medical and dental care, and education.

Generally in figuring support, you use the actual cost of these things. But if you provide a place for the dependent to live, include it at fair rental value.

Support **DOES NOT** include things like purchase of an automobile, furniture or appliances, income taxes and social security taxes, premiums for life insurance or funeral expenses for a deceased dependent.

In figuring who furnished over half of a dependent's support, include the dependent's own money used for his support, even if his money was not taxable. For example, include social security benefits, but if your child was a student, do not include amounts he received as scholarships.

Student Dependent.—Even if your child had income of $750 or more, you can claim him as a dependent if he was a full-time student and met tests (2), (3), and (4) above.

To qualify as a student, your child had to meet one of the following tests.

(1) was enrolled as a full-time student at an educational institution* during any 5 months of 1973, or

(2) took a full-time, on-farm training course during any 5 months of 1973. (The course had to be given by an educational institution* or a State, county, or local government agency.)

*Educational institution means a school that has a regular teaching staff, course of study, and body of students in attendance. It includes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools. It also includes a night school in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school. It does not include on-the-job training courses, correspondence schools, etc.

For more information, get **Publication 532, Tax Information for Students and Parents.**

Children of Divorced or Separated Parents.—In most cases, the parent who has custody of the child for the greater part of the year can take the exemption. 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:

1. he contributed at least $600 toward the child's support during 1973, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he can take the exemption, or
2. he contributed $1,200 or more for child support during 1973 (regardless of how many children), and the parent having custody cannot prove that he contributed more than the other parent contributed.

NOTE: For purpose of determining the amount of child support, the parent who has remarried and has custody may count the support furnished by the new spouse.

For exceptions and other information get **Publication 501, Your Exemptions and Exemptions for Dependents.**

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Dependent Supported by Two or More Taxpayers.—If two or more taxpayers supported a person and no one gave more than half the support, get Form 2120 and Publication 501.

Birth or Death of Dependent.—Take a $750 exemption for a dependent who died or was born during 1973 if he met the tests for a dependent for the time he lived.

Line 8.—Presidential Election Campaign Fund.—You can tell us to turn over $1 of your tax to the presidential election campaign fund by checking the appropriate box on line 8. On a joint return, the election to designate or not designate is available to both spouses. For example: (1) Both may elect to designate $1 each for a total of $2. (2) Both may elect not to designate. (3) One may elect to designate $1 and the other choose not to.

If you check the box(es), it will not increase your tax or reduce your refund.

What Income To Report

Examples of Income You Must Report.—

Wages, salaries, bonuses, commissions, fees, and tips.
Dividends.
Earned income from sources outside U.S. (See Form 2555.)
Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.
Interest on tax refunds.
Interest on bank deposits, bonds, notes.
Interest on U.S. Savings Bonds.
Interest on arbitrage bonds issued after Oct. 9, 1969, by State and local governments.
Profits from businesses and professions.
Your share of profits from partnerships and small business corporations.
Pensions, annuities, endowments.
Supplemental annuities under the Railroad Retirement Act (but not regular Railroad Retirement Act benefits).
Profits from the sale or exchange of real estate, securities, or other property.
Rents and royalties.
Your share of estate or trust income.
Employer supplemental unemployment benefits.
Alimony, separate maintenance or support payments received from and deductible by your spouse or a former spouse.
Prizes and awards (contests, raffles, etc.).
Refunds of State and local taxes (principal amounts) if they were deducted in a prior year and resulted in tax benefits.
Fees received for jury duty and precinct election board duty.
Fees received by an Executor, Administrator, or Director.
Embezzled or other illegal income.

Examples of Income You Do Not Report.—

Disability retirement payments and other benefits paid by the Veterans Administration.
Dividends on veterans' insurance.
Life insurance sums received at a person's death.
Workmen's compensation, insurance, damages, etc., for injury or sickness.
Interest on certain State and municipal bonds.
Federal social security benefits.
Gifts, money or other property you inherited or that was willed to you.
Insurance repayments that were more than the cost of your normal living expenses if you lost the use of your home because of fire or other casualty. Repayment of the amount you spent for normal living expenses must be reported as income.

Combat pay (see explanation below).

Line 9.—Wages, Salaries, Tips, etc.—Show the total of all wages, salaries, fees, commissions, tips, bonuses, and other amounts your employers paid you before they took out for taxes, insurance, etc. Include in this total:

(1) The amount shown on Form W–2 in the box "Wages, Tips and Other Compensation" in 1973. See explanation below if you received combat pay.

(2) Tips you did not report to your employer (Show any social security tax due on these tips on line 59—instructions for this are on page 9).

(3) Wages you received but do not have a Form W–2 for.

(4) Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for his convenience. If your employer provided meals where you worked and for his convenience, do not report their value. Do not report the value of living quarters if you had to accept them as a condition of employment.

(5) Strike and lockout benefits paid by a union from union dues, including both cash and the fair market value of goods received, unless the facts clearly show that such benefits were intended as a gift.

Get Publication 525, Taxable Income and Nontaxable Income, for more information on reporting income received in the form of goods, property, meals, etc.

If your employer paid you more than you spent for business expenses, see the instructions for Reporting Deductions and Excess Payments on page 9.

Service in a Combat Zone (and Prisoners of War or Missing) before July 1, 1973.—An enlisted man does not have to pay tax on wages for any month during which he served in a combat zone or qualified for Hostile Fire Pay. Furthermore, he does not have to include wages received before or after June 30, 1973, while in a hospital because of injuries or sickness resulting from combat zone service prior to July 1, 1973.

A commissioned officer does not have to pay tax on the first $500 he received for any month during which he served in a combat zone or qualified for Hostile Fire Pay. Also he does not have to pay tax on the first $500 a month received before or after June 30, 1973, while hospitalized for sickness or injury resulting from combat zone service prior to July 1, 1973.

The pay of members of the Armed Forces and civilian government employees, during the time they were prisoners of war or missing in action because of the Vietnam conflict, is not taxed.

Service in a Combat Zone (and Missing or Prisoners of War) after June 30, 1973.—Contact your payroll officer or an Internal Revenue office for information concerning the exclusion rules for periods after June 30, 1973.

If you do not know if your Form W–2 includes wages on which you do not have to pay tax, ask your payroll officer. Such pay should not have been included, but if it was, ask for a corrected Form W–2 or a certificate to show your wages when you were in the combat zone or hospital. When you get the certificate, subtract the amount on it from the amount on your W–2 and include the difference on line 9.

Gross Dividends and Other Distributions on Stock.—If you own stock, you must report as dividends any payments you receive out of the company's earnings and profits. Usually dividends are paid in cash. But if you received merchandise or other property, you have to report its fair market value. Be sure to include amounts you received through a nominee or other middle person. Also include amounts you received as a member of a partnership or beneficiary of an estate or trust.

Do Not Report as Dividends:

Mutual insurance company dividends that reduce the premiums you pay. (These are not income.)

Dividends paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions on deposits or accounts from which you could withdraw your money. (Report these as interest.)

For more information and special rules for stock dividends, liquidations, stock rights, conversions and redemptions, get **Publication 550.**

Nontaxable Distributions.—Generally a nontaxable distribution is a return of capital. You must reduce your investment cost (or other basis) by the amount of nontaxable distributions received. Include nontaxable distributions in line 10d.

Capital Gain Distributions.—All capital gain distributions should be reported on Schedule D (Form 1040) and also included in line 10d. However, if you received capital gain distributions and do not need Schedule D to report any other gains or losses or to figure the alternative tax, do not fill in that schedule. Instead, show 50 percent of your capital gain distributions on line 34 of Form 1040.

If you received a nontaxable distribution that was more than the cost (or other basis) of your stock, the difference is a capital gain distribution, even though the paying corporation called it a nontaxable distribution.

Line 10a—Dividends.—Show on this line all gross dividends received except nontaxable distributions and capital gain distributions.

Note: Enter on line 10d dividends reported on line 10a plus all nontaxable distributions and all capital gain distributions.

Line 10b—Exclusion.—You can exclude up to $100 of dividends received from qualifying domestic corporations.

If you file a joint return and both husband and wife had dividend income, each can exclude up to $100 of dividends received from qualifying corporations. However, neither can use any part of the $100 exclusion not used by the other. For example, if a husband had $300 in dividends, and his wife had $20, only $120 can be excluded.

Taxable dividends from the following corporations do not qualify for the dividends exclusion:

(a) Foreign corporations, including your share from a controlled foreign corporation.

(b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) Regulated investment companies, unless they have told you how much of such dividends qualify for the exclusion.

(d) Real estate investment trusts.

(e) Corporations receiving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business there.

(f) Actual distributions from the current earnings and profits of an electing small business corporation. However, for this purpose, current earnings and profits are limited to taxable income for the year.

Line 11—Interest Income.—Report any interest you received or which was credited to your account so you could withdraw it. (It did not have to be entered in your passbook.)

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Include Interest on the Following.—

Accounts with banks, credit unions, savings and loan associations, etc.

Tax refunds.

Notes and loans.

U.S. Savings bonds. The yearly increase in the value of a bond is interest. You can report it in either of the following ways:

(1) You can report the interest when you cash your bonds, or when the bonds reach final maturity and no longer earn interest.

(2) You can report the "yearly increase" in all bonds on your return each year. (You can change to this way of reporting at any time. But if you do so, you must report in the first year you use this method the entire increase in all bonds from the date they were issued. And then report the "yearly increase" each year afterwards.)

For more information, get **Publication 576,** Tax Information on United States Savings bonds.

Bonds and debentures. Also arbitrage bonds issued after October 9, 1969, by State and local governments. But do not report interest on other State and municipal bonds and securities. If you held corporate bonds or other notes of debt originally issued at a discount after May 27, 1969, you have to include a certain portion of the discount for the part of the year you held the bond or note.

For more information about interest income, how to figure original issue bond discount, and rules for interest on industrial development bonds, get **Publication 550,** Tax Information on Investment Income and Expenses.

Should You Use the Standard Deduction (line 45(b)) or Itemize Your Deductions (line 45(a))?

You must decide whether to take the standard deduction or to itemize your actual deductions for charitable contributions, medical expenses, interest, taxes, etc. Because the standard deduction varies at different income levels, it will generally be helpful to follow these guidelines based on your adjusted gross income (line 15). (If married and filing separately, use one-half of the following dollar amounts. And be sure to use only the total of your own deductions.)

If line 15 is less than $8,667 and your itemized deductions are less than $1,300, find your tax in Tax Tables 1–12 which give you the benefit of the standard deduction. If your deductions exceed $1,300, itemize them.

If line 15 is between $8,667 and $13,333 and your itemized deductions are over 15 percent of line 15, itemize them. If under 15 percent of line 15, take the standard deduction.

If line 15 is over $13,333 and your itemized deductions are over $2,000, itemize them. If they are $2,000 or less, take the standard deduction.

If you have income other than earned income and could be claimed as a dependent on your parent's return be sure to read the blocked instruction under "Tax—Credits—Payments" on this page.

Tax—Credits—Payments

If you check the block between lines 15 and 16, follow these instructions.

NOTE: *If you could be claimed as a dependent on your parent's return and line 15 includes income other than earned income (see next paragraph for definition of earned income) figure your tax by completing Part III of Form 1040. Do NOT use Tax Tables 1–12. An example of this is an unmarried full time student (or an unmarried person under 19 years of age) who has dividend or interest income on his own return and his parents are filing a return of their own.* **If you don't itemize your deductions substitute the following instruction for line 45(b):**

45(b) If you do not itemize deductions, enter the larger of:

1. 15% of that part of line 15 that is attributable to earned income but not more than $2,000 ($1,000 if married and filing separately), or
2. $1,300 ($650 if married and filing separately), but not more than your earned income included on line 15.

"Earned income" means wages, salaries, professional fees, etc., for personal services rendered. It does not include compensation for your services that was a distribution of earnings and profits other than a reasonable allowance for your work for a corporation. If you were engaged in a business in which both personal services and capital were material income producing factors, consider as earned income for personal services rendered, an amount not in excess of 30% of your share of net profits of the business.

Line 16—Tax—

To Figure Your Tax If You Take the Standard Deduction and the Above Instruction Isn't Applicable

If line 15 is under $10,000, find your tax in Tax Tables 1–12. The standard deduction has been allowed in these tables. Also, the deduction for the exemptions you claimed has already been allowed in these tables. Enter the tax on line 16.*

If line 15 is $10,000 or more, fill in lines 44 through 48. (Your standard deduction goes on line 45.) Use Tax Rate Schedule X, Y, or Z to figure your tax. Enter the tax on line 16.*

To Figure Your Tax if You Itemize Deductions

Fill in Schedule A and enter your total deductions on line 45. Fill in lines 44, 46, 47, and 48. Use Tax Rate Schedule X, Y, or Z to figure your tax. Enter the tax on line 16.*

* Include in the amount on line 16 any partial tax computed under sections 668 and 669 that is attributable to an accumulation distribution. (See Form 4970.)

Other Ways to Figure Your Tax

Schedule G, Income Averaging.—It may pay you to use the "averaging method" if after subtracting $3,000 from your 1973 taxable income (line 49), the balance is over 30 percent of the total of your taxable income for the last four years (1969 through 1972). If you use this method, fill in Schedule G. For more information, get **Publication 506,** Computing Your Tax Under the Income Averaging Method.

Schedule D, Alternative Tax.—It may pay you to use the alternative tax if you have a net long-term capital gain, or if your net long-term capital gain was more than your net short-term capital loss. See Alternative Tax Computation on Schedule D. If you use this method, fill in Schedule D.

Form 4726, Maximum Tax on Earned Income.—The tax on earned taxable income is limited to a maximum rate of 50 percent for 1973. Get **Form 4726** for more information if your earned taxable income was over:

$38,000 and you are single,
$52,000 and you are married filing jointly or are a widow(er) with dependent child, or
$38,000 and you claim unmarried head of household status.

Form 4972, Special Averaging Methods.—It may pay you to use the 5-year Special Averaging Method for Self-employed Individuals or the 7-year Special Averaging Method for Common-law Employees if you received a total distribution from a qualified employees' trust or a qualified annuity plan. For more information, get Instructions for Form 4972.

Line 21a—Federal Income Tax Withheld.—Enter the total income tax withheld as shown on your Forms W–2 or W–2P.

Line 21b—Estimated Tax Payments.—Fill in on this line any payments you made on your estimated Federal income tax for 1973.

If you and your spouse filed a joint declaration of estimated tax for 1973 but decide to file separate income tax returns for 1973, either of you can claim all the estimated tax paid. Or, you can each claim part in whatever amounts you agree to. Be sure to show the social security numbers of both on both returns.

If you and your spouse filed separate estimated tax declarations for 1973 but decide to file a joint income tax return for 1973, enter on this line the total of the amounts paid on your separate declarations. Be sure to show both social security numbers on your joint return.

Follow the above instructions even if your spouse died.

Line 21c—Extension of Time to File 1973 Return.—If you filed an application to request an automatic 2-month extension of time to file Form 1040 for 1973, enter the amount paid with Form 4868 on this line.

Line 22—Special Note for Beneficiary of a Trust.—If you have a tax credit because of the "throwback" rule, include the credit in your total for line 22 (see Form 4970). On the dotted line to the left of the line 22 entry space, write "Throwback credit," and show the amount.

Line 23—Balance Due.—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 find that you need more income tax withheld for 1974, you can file a new allowance certificate, Form W–4, with your employer and claim fewer allowances. Or you can ask him to withhold more money. If you prefer, you can file a Declaration of Estimated Tax on Form 1040–ES and make installment payments. For more information, get **Publication 505,** Tax Withholding and Declaration of Estimated Tax.

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Penalty for Not Paying Tax.—Generally, a penalty is charged if the balance due on Form 1040 is not paid by the date the return is due, which is April 15 this year. The penalty is one-half percent of the unpaid amount for each month or part of a month it remains unpaid—up to 25 percent of the unpaid amount. This penalty cannot be deducted on your return, and it is in addition to the interest charge of 6 percent a year on the unpaid amount.

Penalty for Not Paying Enough Tax During the Year.—Add lines 58, 59, 60 and 63. Subtract this total from line 20 and call the difference total A. Add lines 63, 21c (unless extension is filed and tax is paid before January 31, 1974) and 64. Subtract this total from line 22 and call the difference total B.

If total B is less than 80 percent (66⅔ percent for farmers and fishermen) of total A, you may owe a penalty unless you meet one or more of the exceptions explained on Form 2210 (Form 2210F for farmers and fishermen). Attach this form or a statement to your return to show how you figured the penalty or which exceptions you believe you meet.

If you owe a penalty, check the box between lines 23 and 24, and show the amount in the bottom margin on page 1 of Form 1040 and write "Penalty—estimated tax." If you owe tax on line 23, include the penalty amount in with your total. Or, if you are due a refund, subtract the penalty amount from overpayment on line 24.

Line 26—Overpayments Credited to 1974 Estimated Tax.—We will apply amounts you want credited to estimated tax to the account under your social security number, unless you attach a request to apply it to your spouse's account. The request should include the social security number of your spouse if it is not shown on the return.

Declaration of Estimated Tax

Citizens of the United States or residents of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa shall make a declaration of estimated tax if their total estimated tax is $100 or more and they:

(1) Can reasonably expect to receive more than $500 from sources other than wages subject to withholding; or,

(2) Can reasonably expect gross income to exceed—

(a) $20,000 for a single individual, a head of a household, or a widow or widower entitled to the special tax rates;

(b) $20,000 for a married individual entitled to file a joint declaration with spouse, but only if the spouse has not received wages for the taxable year;

(c) $20,000 for a married individual living apart from his spouse as described on page 4.

(d) $10,000 for a married individual entitled to file a joint declaration with spouse, but only if both spouses received wages for the taxable year; or,

(e) $5,000 for a married individual not entitled to file a joint declaration with his spouse.

See Form 1040-ES for details.

Instructions for Page 2 of Form 1040

PART I.—Income Other Than Wages, Dividends, and Interest

Miscellaneous Income

Line 33—Fully Taxable Pensions and Annuities (Not Reported on Schedule E).—See Instructions for Schedule E for information on pensions and annuities.

Use this line to report:

(1) Pensions and annuities if you paid no part of their cost.

(2) Military retirement pay from Form W-2.

(3) Disability retirement income if you are below the normal retirement age.

(4) Amounts received as annuity under the special rule (see Instructions for Schedule E) if you recovered your entire cost before January 1, 1973.

(5) Taxable ordinary income from retirement plan or profit-sharing distributions.

Line 34—50% of Capital Gain Distributions (Not Reported on Schedule D).—See Instructions for Capital Gain Distributions on page 6.

Line 35—State Income Tax Refunds.—Show only that part of refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit.

Line 36—Alimony Received.—Show amounts you received as alimony or separate maintenance.

Line 37—Other.—Use this line to report and tell the source of any income you cannot find a place for on your return or other schedules. Include prizes, awards, amounts you recovered for bad debts, or other items that reduced your tax in a prior year.

Net Operating Loss.—If you lost money on a business or trade in 1973, you can subtract the loss from your 1973 income. (The loss can also be from a personal casualty or theft loss or from selling or disposing of real or depreciable property used in your trade or business.)

If your losses were more than your income, the difference may result in a "net operating loss." Generally, you can use it to reduce your income for the three years before 1973 and the five years after. This means you have to carry the loss back to 1970 and then bring any remaining loss forward to 1971, 1972, and 1974 through 1978. If you are due a refund from the "carryback," you may use Form 1045 to get a quick refund.

If you had a loss in a prior year to carry forward to 1973, enter it as a "minus" figure on line 37. Attach a separate sheet showing how you figured the amount.

PART II.—Adjustments to Income

Line 39—Sick Pay Exclusion.—You may be able to take an exclusion for pay you received while you were absent from work because of injury or sickness, if you were covered by a sick pay plan paid for by your employer. If both you and your employer paid for the plan, you can exclude all the benefits you received from the part you paid. But there is a limit on excluding benefits you received from the part your employer paid.

A disability pension may also qualify for the sick pay exclusion.

For more information and how to figure your exclusion, get **Form 2440** and **Publication 522, Adjustments to Income for Sick Pay.**

Show the amount of your sick pay exclusion on line 39 shown on Forms W-2 and W-2P. If not shown on Form W-2 or W-2P, attach Form 2440 (or a statement showing how you figured the exclusion, when you were absent, regular weekly rate of pay, and whether you were in the hospital).

Line 40—Moving Expenses.—Employees, including new employees, and self-employed persons, including partners, can deduct certain moving expenses. The move had to be in connection with your job or business. The expenses you can deduct include the cost of moving your family, furniture and other household goods, and personal belongings. You can also deduct meals and lodging while traveling to your new home.

Up to a certain amount, you can also deduct for:

(1) Travel, meals, and lodging for house-hunting trips you made after getting the job and before you moved.

(2) Meals and lodging while in temporary quarters in the general area of your new place of work, for up to 30 days after you got the job.

(3) Expenses for selling, buying, or leasing your new or old home.

For more information, get **Form 3903** and **Publication 521,** Tax Information on Moving Expenses.

If you find you can deduct moving expenses, fill in Form 3903. Also, report on line 9 of Form 1040 all amounts you were paid or repaid for moving expenses. (If you were employed, these amounts should be included on Form 4782 and in the total of wages, tips and other compensation on the Form W-2 your employer gave you.) Then show your allowable expenses on line 40.

Line 41—Employee Business Expenses (and Employer Payments).—

Deductible Expenses and Excess Payments.—You can deduct the expenses listed below that were not paid by your employer. If you paid part of an expense and your employer paid part, you can deduct the amount you paid. If your employer paid you more than you spent, report the difference as income. (See instructions for Reporting Deductions and Excess Payments on page 9.)

(1) Travel and Transportation.—You can deduct bus, taxi, plane, or train fares or the cost of using your car in your work.

(2) Meals and Lodging.—You can deduct these if you were temporarily away on business at least overnight from the general area of your main place of work. You cannot deduct the cost of meals on daily trips where you did not need to sleep or rest.

(3) Outside Salesman.—In addition to the above, an outside salesman can generally deduct other expenses necessary in sales work. For example, selling expenses, stationery, and postage. An outside salesman is one who does all his selling away from his employer's place of business. If your main duties are service and delivery, such as a milk driver-salesman, you are not considered an outside salesman.

(4) Other Business Expenses.—If you itemize deductions on Schedule A, you can also deduct other business expenses under the heading "Miscellaneous deductions." Examples of these expenses are dues to unions and professional organizations, and the cost of tools, materials, etc., that your employer did not pay for.

If you claim a deduction for business expenses, attach **Form 2106** or a statement showing the following:

(1) The total of all amounts received from or charged to your employer and nature of your occupation.

(2) The amount of your business expenses broken down into broad subjects.

(3) The number of days away from home on business.

Even if you do not claim a deduction for your business expenses, you must attach the above information to your return unless you were required to, and did make a satisfactory accounting of them to your employer.

You are considered to have made a satisfactory accounting if:

(1) You received either a daily allowance of no more than $36 instead of actual living expenses or the maximum per diem rate authorized to be paid by the Federal Government in the locality in which the travel is performed, or a mileage allowance of no more than 15 cents a mile.

(2) Your expenses were the type necessary to carry out your employer's trade or business, and you gave him proof of the time, place, and business reason of the travel.

If you use your own car for business reasons, you can deduct what it cost you for business use. Instead of figuring your actual expenses such as gas, oil, repairs, license tags, insurance, and depreciation, you can take a fixed mileage rate.

This is figured at 12 cents a mile for the first 15,000 miles and 9 cents for each mile over 15,000. Add to this amount your parking fees and tolls.

You can change methods of figuring your cost from year to year. But you cannot change to the fixed mileage rate if you claimed depreciation and did not use the straight line method, or if you claimed additional first-year depreciation.

For more information, get **Publication 463,** Travel, Entertainment, and Gift Expenses.

Reporting Deductions and Excess Payments.—Report expenses and payments as explained below.

(1) If your employer paid you more than you spent, report the difference on line 37, under "Other."

(2) If you spent more than your employer paid you for travel and transportation, meals and lodging, and outside salesman expenses, you can deduct the difference on line 41. If you itemize deductions and had other business expenses your employer did not pay for, you can deduct them under "Miscellaneous deductions" on Schedule A.

(3) If your expenses equaled the payments you received (or were more than the payments but you do not want to claim a deduction for the difference), write on the bottom margin of page 2, Form 1040, "Employer payments were not more than my business expenses."

Note: *If your Form W-2 includes amounts your employer paid you for business expenses, attach Form 2106 or a statement. (See Instructions for Deductible Expenses and Excess Payments.) Include your total expense on line 41.*

Line 42—Payments as a Self-Employed Person to a Retirement Plan.—If you are self-employed and paid into a qualified pension, profit-sharing, annuity or bond purchase plan, get **Form 4848.**

PART IV.—Credits

Line 49—Retirement Income Credit.—See Instructions for Schedule R.

Line 50.—Investment Credit.—For exceptions and conditions under which you can take an investment credit, get **Form 3468.**

Line 51—Foreign Tax Credit.—You can claim credit for income tax payments to a foreign country or U.S. possession only if you itemize deductions. For more information, get **Form 1116.**

Line 52—Credit for Contributions to Candidates for Public Office.—You may claim a tax credit on line 52, Form 1040 or an itemized deduction on line 33, Schedule A (Form 1040), **but you cannot claim both,** for political contributions paid.

If you elect to claim a credit on line 52, Form 1040, the amount of the credit is one-half of the political contributions paid, but not more than $12.50 ($25 if married and filing a joint return). This credit may not exceed the tax on lines 16, 56, 57, and 58 less the amount of credits on lines 49, 50, and 51. Make a side calculation before you enter the credit on line 52.

Definitions

"Political contributions" means a contribution or gift of money to—

(1) A person who is a candidate for nomination or election to any Federal, State, or local elective public office in any primary, general, or special election, for his use to further his candidacy.

(2) Any group organized and operated exclusively to support the nomination or election of one or more candidates seeking Federal, State, or local public office, for use by that group to further its purposes.

(3) The national committee of a national political party.

(4) The State committee of a national political party as designated by the State committee of that party.

(5) A local committee of a national political party as designated by the State committee of that party.

"Candidate" means a person who has publicly announced candidacy for nomination or election to Federal, State, or local elective public office and meets the legal qualifications to hold the office.

"National political party" means:

(1) A political party presenting candidates or electors for President or Vice President on the official ballot of ten or more States during an election year.

(2) In the case of contributions made during any other taxable year of the taxpayer, a political party that met the qualifications described in the preceding paragraph (1) in the last Presidential election.

"State" means the States and the District of Columbia.

"Local" means a political subdivision or the total of subdivisions of a State or part of it.

Line 53—Credit for Wages Paid or Incurred in Work Incentive (WIN) Program.—Employers may claim a credit of 20% of the salaries and wages paid or incurred to employees hired under a Work Incentive (WIN) Program. The credit is allowed for the salaries and wages paid or incurred for the first 12 months of employment. See Form 4874.

PART V.—Other Taxes

Line 55—Self-employment Tax.—Enter amount shown on line 20, Schedule SE.

Line 56—Tax from Recomputing Prior Year Investment Credit.—Enter the difference between the credit taken in a prior year and the credit you refigured due to disposing of the property early. Attach **Form 4255.**

Line 57—Tax from Recomputing a Prior Year Work Incentive (WIN) Credit.—If a WIN employee is dismissed before the end of the first 12 months of employment or during the following 12 calendar months, you must repay (with certain exceptions) any tax credit previously taken on the salaries and wages paid or incurred to that employee. (See Form 4874.)

The tax from recomputing a prior year work incentive credit may not be offset against the current year's work incentive credit.

Line 58—Minimum Tax.—If you have items of tax preference (accelerated depreciation, stock options, long-term capital gains, etc.) of more than $15,000, **attach Form 4625** even if there is no minimum tax due.

Lines 59 and 60—Tax on Tip Income.—If you received tips you failed to report to your employer, or if your wages were not enough for him to withhold social security or railroad retirement tax, you must pay these taxes with your Form 1040.

The Form W-2 your employer gives you will show any social security tax you owe on tips you reported to him. Enter that amount on line 60.

For tips you did not report but must pay social security tax on, attach **Form 4137.** Enter the tax on line 59. For tips you have to pay railroad retirement tax on, contact your nearest Railroad Retirement Board office for information. Include the tax on line 59. On the dotted line to the left, write "RR tax on tips."

Be sure all your tips are included as income on line 9, Form 1040.

PART VI.—Other Payments

Line 62—Excess Social Security Tax Withheld—More Than One Employer.—If you had more than one employer in 1973 and together they paid you more than $10,800 in wages, too much social security (FICA) tax may have been taken out of your wages. If too much was withheld, you can take credit for it against your income tax. Follow the steps below to figure your credit. If you are filing a joint return, you have to figure this separately for you and your spouse.

Step 1. (a)	Add all social security (FICA) tax withheld by employers from your wages as shown on all Forms W-2 for 1973. **Caution:** Do not include more than $631.80 for any employer. (See note that follows.) Enter the total here	$
(b)	Add all uncollected tax on tips, if any, as shown on all Forms W-2 for 1973. Enter the total here . .	$
Step 2.	Add (a) and (b)	$
Step 3.	Subtract	$631.80
Step 4.	Enter this amount on Form 1040, line 62	$

Note: *If any employer took out more than $631.80 for social security tax, ask him to refund the excess amount owed you. You cannot take credit for it on your return.*

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Line 63—Credit for Federal Taxes on Special Fuels, Nonhighway Gasoline and Lubricating Oil.—Enter on this line any tax credit you can take for:

(1) Gasoline used—

(a) on a farm for farming use.

(b) in vehicles and machines used off the highway, such as in boats and, generally, in commercial aircraft.

(c) in vehicles furnishing certain public transportation by land.

(2) Lubricating oil used for any purpose other than in a highway motor vehicle.

(3) Special fuels used—

(a) on a farm for farming use.

(b) in vehicles furnishing certain public transportation by land.

(c) generally, in commercial aviation or under other conditions not subject to tax.

Attach Form 4136. For more information, get **Publication 225,** Farmer's Tax Guide, or **Publication 378,** Federal Fuel Tax Credit or Refund for Nonhighway and *Transit Users.*

Line 64—Credit for Taxes Paid by Regulated Investment Companies.—Enter the credit on this line. **Attach Copy B of Form 2439.**

Excess Hospital Insurance Benefits Tax (Railroad Employees and Railroad Employee Representatives).—*You may have* paid too much hospital insurance tax if you received income on which you paid railroad retirement tax and wages on which you paid social security (FICA) tax. If the *total of the income and wages was more* than $10,800, figure your credit on Form 4469.

Do You Have an Account in a Foreign Country?—Read the question after line 65 and check the "Yes" or "No" block. If you checked the "Yes" block, attach *Form 4683. Check "Yes", if you own* more than 50 percent of the stock in any corporation that owns one or more foreign bank accounts.

Instructions for Schedule A (Form 1040)

Itemized Deductions

(See the blocked instruction on page 7, Should You Use the Standard Deduction or Itemize Your Deductions?)

Medical and Dental Expenses

If you decide to itemize your deductions, you can deduct one-half (up to $150) of the amount you paid for medical care insurance even if you have no other medical expenses.

If you had payments for medicines, doctors, hospitals, etc., follow the step-by-step instructions in lines 1 through 10 on Schedule A. Follow these lines carefully because they show you how much you can deduct. Show the amount you paid for medicine and drugs. Subtract 1 percent of your adjusted gross income from that amount. Add the amounts on lines 4, 5, *and 6(a), (b), and (c). Subtract from the* total, 3 percent of your adjusted gross income.

The remainder, plus your medical care insurance on line 1, is your medical expense deduction. *The one percent and three* percent limitations apply in all cases, regardless of your age or the age of your spouse or other dependents.

The medical expenses can be for yourself, your spouse, or any dependent who received over half his support from you, even if the dependent had income of $750 or more.

Include all amounts you paid during 1973, *but do not include amounts repaid* to you, or paid to anyone else, by hospital, health or accident insurance. And be sure to include on line 5 the rest of the amount you paid for medical care insurance (the *amount you could not list on line 1).* Some examples of what you can and cannot deduct are given below.

Types of Expenses You Can Deduct.—

Payments for medicines, drugs, vaccines, and vitamins your doctor told you to take, but not vitamins you take on your own just to keep healthy.

Payments to hospitals, physicians (medical doctors and *osteopaths), dentists,* nurses, chiropractors, podiatrists, physiotherapists, psychiatrists; psychologists and psychoanalysts (medical care only); and eye doctors or others who examine or test eyes. *(If you pay someone to do both nurs*ing and housework, you can deduct only the nursing cost.)

Payments for false teeth, eyeglasses, medical and surgical aids, arches, braces, crutches, sacroiliac belts, wheelchairs, batteries for hearing aids, orthopedic shoes, and cost and care of seeing eye dogs, etc.

Payments for ambulance service and other travel costs necessary to get medical care. Instead of figuring amounts you spent for gas, oil, etc., for your car, you *can take 6 cents a mile.*

Payments for examinations, X-ray services, insulin treatment, whirlpool baths the *doctor ordered, meals and lodging if part* of cost for care in a hospital or similar place, hospital or medical insurance, including monthly payments for extra medical insurance under Medicare.

Types of Expenses You Cannot Deduct.—

Payments for funerals and cemetery lots, cosmetics, operations or drugs that are against the law, travel your doctor tells *you to take for rest or change, life insur*ance policies, the part of social security tax you pay for basic Medicare.

If you need more information, get **Publication 502,** Deduction for Medical and Dental Expenses.

Taxes

You Can Deduct.—

Real estate taxes.

State and local taxes on gas used in your car, boat, etc. For amount to deduct *for gas used in your car,* see State Gasoline Tax Table on page 11.

State and local income taxes.

Personal property taxes. If part of the amount you paid for your car tags was based on the car's value, *you can deduct* that part as a personal property tax. If you need more information about this, contact your local Internal Revenue office.

General sales taxes. For amount to deduct, see the Optional State Sales Tax Tables.

The only *sales taxes you can add to the* table amount are those on the following:

(1) A boat, airplane, mobile home, or *materials you bought to build a* new home if:

(a) the tax rate was the same as the *general* sales tax rate, and

(b) the seller stated the tax separately from the price of the item but included it in the *total amount you paid.*

(2) A car, unless you bought it in Vermont or West Virginia. (In these states, the sales tax deduction is allowed at the 3 percent general sales tax rate.)

The sales tax tables cover income up to $19,999. (Income is: line 15 of Form 1040 plus any income you received that is not subject to tax, such as social security, veterans', and railroad retirement benefits and workmen's compensation.) The steps below and the examples shown *explain how to figure your sales tax de*duction if your income was over $19,999.

If your income was more than $19,999 but less than $100,000, figure your deduction as follows:

Step 1. For the first $19,999, find the amount for your family size in the table for your State.

Step 2. For each $1,000 or fraction of it of in*come over $19,999, but less than $50,000,* add 2 percent of the amount you determined in Step 1, above.

Step 3. For each $1,000 or fraction of it of income over $49,999, but less than $100,*000, add 1 percent of the amount you* determined in Step 1, above.

If your income was $100,000 or more, *your deduction is 210 percent of the* amount determined in Step 1, above.

Example 1.—Assume your income *was $27,250, you live in Ohio, and there* are 5 people in your family.

Step 1.	The Ohio table for income of $19,999 and a family of 5 people shows	$184.00
Step 2.	*Figure this step as follows:* $.02 \times \$184.00 = \$3.68$ $\$27,250 - \$19,999 = \$7,251$ $\$7,251 \div 1,000 = 7.251$ or 8 (each $1,000 or fraction of $1,000 *of income*) $8 \times \$3.68 =$	29.44
	Ohio sales tax deduction on income of $27,250 for family of 5	$213.44

Example 2.—Assume the same facts except that your income was $52,500.

Step 1.	Ohio sales tax table—$19,999 income—family size 5	$184.00
Step 2.	Figure this step as follows: $.02 \times \$184.00 = \$3.68$ $\$49,999 - \$19,999 = \$30,000$ $\$30,000 \div 1,000 = 30$ $30 \times \$3.68 =$	110.40
Step 3.	Figure this step as follows: $.01 \times \$184.00 = \$1.84$ $\$52,500 - \$49,999 = \$2,501$ $\$2,501 \div 1,000 = 2.501$ or 3 $3 \times \$1.84 =$	5.52
	Ohio sales tax deduction on income of $52,500 for family of 5	$299.92

If your records show that you paid more sales tax than the amount shown *in the table, you can* deduct the larger amount and not use the table. If you do not use the table, you can deduct the *following taxes:*

(1) General State or local sales taxes you paid when you bought items.

(2) General State or local sales taxes the seller paid if he stated the tax separately from the price of the item but in*cluded it in the total amount you paid.*

(3) Certain State or local selective sales or excise taxes if the rates were *the same as the general sales tax rates.*

Do Not Deduct.—

Federal social security tax, Federal excise taxes on your personal goods or for transportation, telephone, or gasoline.

Fees for hunting and dog licenses, car inspection, or driver's licenses.

Taxes you paid for another person, water taxes, or taxes on liquor, beer, wine, cigarettes, and tobacco.

Selective sales or excise taxes (such as those on admissions, room rental, etc.) even if they are separately stated. (Note: If these taxes are at the same rate as *the general sales tax and you do not use* the sales tax tables, you can deduct them as explained.)

Taxes charged for sidewalks, front-foot *benefits, or other improvements* which make your property more valuable.

If you had any deductible tax other than those for lines 11 through 15 on Schedule A (such as foreign income tax), describe the tax and show the amount on line 16.

Use Schedules C, E, or F to deduct business Federal taxes, or other taxes paid for *your business or profession.*

For more information about taxes, get **Publication 546,** Income Tax Deduction for *Taxes. More information about deductions* homeowners can take is given in Publication 530, Tax Information on Deductions for Homeowners.

State Gasoline Tax Table

The following list shows the tax rate on a gallon of gasoline in each State based on information available on September 1, 1973. Find the rate for your State. Then use the table below to find how much tax *to deduct for the number of miles you* drove your car. If your car had 4 cylinders or less, deduct half the table amount. If the rate for your State changed during 1973, find your deduction for the miles *you drove at each rate, and add the two* amounts.

If your records show that you paid more than the amount shown in the table, you can deduct the larger amount.

Alabama 7¢	Delaware 8¢ (after July 31, 9¢)	Iowa 7¢	Minnesota 7¢	New Mexico 7¢	South Carolina 8¢	Wisconsin 7¢
Alaska 8¢	Dist. of Columbia 8¢	Kansas 7¢	Mississippi 8¢	New York 8¢	South Dakota 7¢	Wyoming 7¢
Arizona 7¢	Florida 8¢	Kentucky 9¢	(after June 30, 9¢)	North Carolina 9¢	Tennessee 7¢	
Arkansas 7.5¢	Georgia 7.5¢	Louisiana 8¢	Missouri 7¢	North Dakota 7¢	Texas 5¢	
(after June 30, 8.5¢)	Hawaii 5¢	Maine 9¢	Montana 7¢	Ohio 7¢	Utah 7¢	
California 7¢	Idaho 8.5¢	Maryland 9¢	*Nebraska 6.5¢	Oklahoma 6.58¢	Vermont 9¢	
Colorado 7¢	Illinois 7.5¢	Massachusetts 7.5¢	Nevada 6¢	Oregon 7¢	Virginia 9¢	
Connecticut 10¢	Indiana 8¢	Michigan 7¢	New Hampshire 9¢	Pennsylvania 8¢	Washington 9¢	
(Use 2×5¢ rate)		(after Jan. 31, 9¢)	New Jersey 8¢	Rhode Island 8¢	West Virginia 8.5¢	

*Nebraska—For gasoline taxed at the special rate of 5.5¢ use the average of the 5¢ and 6¢ table amounts for the miles driven.

Nonbusiness Miles Driven	Tax Rate 5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	8.5¢	9¢
Under 3,000	$7	$9	$10	$10	$11	$12	$12	$13
3,000 to 3,499	12	14	16	17	18	19	20	22
3,500 to 3,999	14	17	18	19	21	22	23	25
4,000 to 4,499	16	19	20	22	23	25	27	28
4,500 to 4,999	17	21	23	24	26	28	30	31
5,000 to 5,499	19	23	25	27	29	31	33	35
5,500 to 5,999	21	25	27	30	32	34	36	38
6,000 to 6,499	23	28	30	32	35	37	39	41
6,500 to 6,999	25	30	32	35	37	40	42	45
7,000 to 7,499	27	32	35	37	40	43	45	48
7,500 to 7,999	29	34	37	40	43	46	48	51
8,000 to 8,499	30	36	39	42	46	49	52	55
8,500 to 8,999	32	39	42	45	48	51	55	58
9,000 to 9,499	34	41	44	48	51	54	58	61
9,500 to 9,999	36	43	47	50	54	57	61	65

Nonbusiness Miles Driven	Tax Rate 5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	8.5¢	9¢
10,000 to 10,999	$39	$46	$50	$54	$58	$62	$66	$69
11,000 to 11,999	42	51	55	59	63	68	72	76
12,000 to 12,999	46	55	60	64	69	74	78	83
13,000 to 13,999	50	60	65	70	74	79	84	89
14,000 to 14,999	53	64	69	75	80	85	91	96
15,000 to 15,999	57	68	74	80	86	91	97	103
16,000 to 16,999	61	73	79	85	91	97	103	109
17,000 to 17,999	64	77	84	90	97	103	109	116
18,000 to 18,999	68	82	88	95	102	109	116	122
19,000 to 19,999	72	86	93	100	108	115	122	129
20,000*	74	88	96	103	110	118	125	132

*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

Show on Schedule A only interest on nonbusiness items. Show interest paid on business items on the same schedule you *use to report your business income.*

You Can Deduct Interest On.—

Your personal note to a bank, credit union, or person, for money you borrowed.

Mortgage on your home.

Life insurance loan if the interest is paid in cash.

Taxes you paid late. Show only the interest. If the taxes are the kind you can deduct, enter them under the heading, "Taxes."

Bank credit card plan. You can deduct the finance charge as interest if no part is for service charges, loan fees, credit *investigation fees, etc.*

Revolving charge accounts. You may deduct the finance charge added to your *revolving charge accounts by retail stores* if the charges are based on your unpaid balance and computed monthly.

Personal property (cars, televisions, etc.), that you buy on the installment plan.

Interest expense of more than $25,000 ($12,500 if married and filing separately) paid or accrued on a debt related to investment property may be subject to limitations. See Form 4952 for further instructions and, if applicable, report the allowable *interest expense which is to be treated as* an itemized deduction on line 19, Schedule A.

Do Not Deduct Interest On.—

Money owed by another person unless you have to pay it if he does not.

Money you owe that the law will not make *you pay back, such as gambling debts.*

Life insurance loan if the interest is added to the loan and you report on the cash basis.

Money you borrowed to buy tax-exempt securities or single-premium life in*surance.*

For more information on interest expenses, get **Publication 545,** Income Tax Deduction for Interest Expense.

Contributions

You Can Deduct Gifts To.—

Organizations operated for religious, charitable, educational, scientific, or literary purposes, or to prevent cruelty to animals and children. These include:

Churches (including assessments paid), Salvation Army, Red Cross, CARE, Goodwill Industries, United Funds and Community Chests, Boy Scouts, Girl Scouts, Boys Clubs of America, and similar organizations.

Fraternal organizations, if the gifts will be used for the above purposes, and certain cultural and veterans' organizations.

Governmental agencies that will use the gifts exclusively for public purposes, including civil defense.

Nonprofit schools, hospitals, and organizations whose main purpose is to find a cure for (or to help people who have) *arthritis, asthma, cancer, cerebral palsy,* cystic fibrosis, heart disease, diabetes, hemophilia, mental illness and retardation, multiple sclerosis, muscular dystrophy, polio, tuberculosis, etc.

You Can Also Deduct.—

Amounts you paid for your gasoline and other expenses necessary to carry out your duties as a civil defense volunteer. (Do not deduct any amounts that were repaid to you.)

Out-of-pocket expenses such as gas, oil, *etc., to do volunteer work for a char*itable organization. (Do not deduct any amounts that were repaid to you.) Instead of figuring what you spent for gas and oil, you can take 6 cents a mile.

In some cases, amounts you spent to take care of a student in your home under a

written agreement with a charitable or educational institution.

Do Not Deduct Gifts To.—

Relatives, friends, or other persons.

Social clubs, labor unions, or chambers of commerce.

Foreign organizations, organizations operated for personal profit or organizations whose purpose is to get people to vote for new laws or changes in old laws.

Deduct what you gave in cash (checks, money orders, etc.) or property, but do not deduct the value of your time or services. If you gave property, attach a description, show the date you gave it, and (except for securities) how you figured its value. Also, for each gift valued at over $200 and each gift of capital gain or ordinary income property:

(1) Explain any conditions attached to the gift.

(2) Tell how you got the property.

(3) Show the cost or other basis of the property if you owned it less than five years or if Internal Revenue Code Section 170(e) applies, and

(4) Attach a signed copy of any appraisal. If you elected to reduce your deduction for contributions of capital gain property, indicate this and show how you figured it.

Publication 561, Valuation of Donated Property, gives information and guidelines on appraisals. A special rule is given to figure the amount you can deduct for a gift of ordinary income property described in section 170(e)(1)(A) of the Internal Revenue Code. Generally, you cannot take a deduction for a transfer of a future interest in tangible personal property until the entire interest has been transferred.

For more information about contributions, get **Publication 526, Income Tax Deduction for Contributions.** It explains special rules, the maximum amount you can deduct, examples and limits on gifts of appreciated property, rent-free use of property, bargain sales to charity, and gifts of the use of property.

Casualty or Theft Losses

If you had property that was stolen or damaged by fire, storm, car accident, shipwreck, etc., you may be able to deduct your loss or part of it. In general, Schedule A can be used to report a casualty or theft loss. On property used only for personal purposes you can deduct only the amount over any insurance or other reimbursements plus $100. If you and your spouse owned the property jointly but file separate returns, you both must subtract $100 from your part of the loss.

Casualty or theft losses of trade, business, rental, royalty, or other income producing properties are not subject to the $100 limitation.

If you had more than one casualty or theft loss omit lines 25 through 28 of Schedule A. On a separate sheet of paper prepare a schedule using the information on lines 25 through 29 for each loss. Add the net losses and enter the amount on line 29, Schedule A. Write in the margin to the right of line 29, "Multiple casualty/theft losses. See attachment."

You may find Form 4684, Casualties and Thefts, helpful in determining the amount of your loss, particularly if the property is over six months old. If you fill out Form 4684 omit lines 25 through 28 of Schedule A and enter the loss from Form 4684 on line 29.

For more information, get **Publication 547, Tax Information on Disasters, Casualty Losses, and Thefts.**

Household and Dependent Care Services

If you paid someone to take care of a dependent so you (and your spouse if married) could work or find work, you may be able to deduct up to $400 a month.

The expense must be for the following persons who lived in your home as members of your family:

(1) Your dependent under 15 years old who can be claimed as an exemption.

(2) A dependent who could not care for himself because of mental or physical illness. This must be a person you could claim as an exemption except for the fact that he received $750 or more of income. See instruction for Exemptions on page 5.

(3) Your spouse who could not care for himself because of mental or physical illness.

You can deduct expenses for the services of a maid or cook but not for the services of a chauffeur, bartender, or gardener. The full amount you paid to a nursery school is dependent care expense, even if the school gave your child lunch. But school expenses you paid for a child in the first or higher grade are not. Generally, except for a cousin, no deduction shall be allowed for employment related expenses paid to an individual related to you or your spouse or paid to dependent household members.

The expense must be for services in your home, with one exception. You can deduct the cost of services outside your home for a dependent under 15 years of age, who can be claimed as your exemption. In this case, the amount you can deduct is limited to:

(1) $200 a month for one such individual.

(2) $300 a month for two such individuals.

(3) $400 a month for three or more such individuals.

If your spouse or dependent (other than a dependent under 15 who can be claimed as an exemption) was physically or mentally unable to care for himself and received income or disability payments during 1973, you have to reduce your monthly expense as follows:

(1) *Dependent.*—Subtract $750 from the adjusted gross income and disability payments the dependent received during 1973. Divide the balance by the number of months you incurred these expenses. Then subtract the result from your monthly dependent expenses.

(2) *Spouse.*—Divide disability payments your spouse received during 1973 by the number of months you incurred expenses for your spouse. Then subtract the result from your monthly expenses incurred for your spouse.

Disability payment means payment (other than a gift) received because of physical or mental condition which is not included in income. For example, workmen's or veterans' disability compensation, private health and accident insurance.

If your adjusted gross income (line 15, Form 1040) was more than $18,000, you have to reduce your monthly expenses by dividing one-half of the amount over $18,000 by 12 (number of months in your tax year). For example, if your adjusted gross income was $20,400, you would reduce your monthly expenses by $100 ($20,400 less $18,000÷2=$1,200÷12=$100). If you were married for all or part of the year, be sure to take into account the adjusted gross income of both you and your spouse for the time you were married.

Requirements for married taxpayers:

(1) If you were married at the end of 1973, you and your spouse must file a joint return for the year to claim the deduction.

(2) If you were married during the time you paid the expenses:

(a) Both you and your spouse must have either worked full time or have been looking for a job, or

(b) Your spouse had to be unable to care for himself because of mental or physical illness.

Use **Form 2441** to figure your deduction and attach the completed form to your return. Enter your deduction on line 32, Schedule A. For more information, get **Publication 503, Child Care and Disabled Dependent Care.**

Miscellaneous Deductions

Contributions to Candidates for Public Office, Itemized Deduction.—You may claim an itemized deduction on line 33, Schedule A, or a tax credit on line 52, Form 1040, but you cannot claim both, for political contributions.

If you elect to claim an itemized deduction on line 33, Schedule A, the amount of the deduction entered may not exceed $50 ($100 if you are married and file a joint return). Just write "political contribution" on this line (you need not identify the person or political party) next to the amount of the contribution.

See page 9, for definitions of "Political contributions."

Expenses for Education.—You can generally deduct expenses for:

Education that helps you keep up or improve skills you must have in your present job, trade or business.

Education that your employer said you must have or the law or regulations say you must have, to keep your present salary or job.

Do Not Deduct Expenses For.—

Education that you need to meet the minimum educational requirements for your job, trade, or business.

Education that is part of a course of study that will lead to your getting a new trade or business.

The rules for reporting educational expenses are the same as those on page 8 for employee business expenses.

For more information, get **Publication 508, Tax Information on Educational Expenses.**

Other.—Under "Miscellaneous Deductions," you can deduct several other types of expenses such as:

Cost of safety equipment, small tools, and supplies used in your job.

Dues to unions, professional organizations, chambers of commerce.

Cost of business entertainment.

Fees you paid to employment agencies to get a job.

Gambling losses, but only up to the amount you won.

Necessary expenses connected with producing or collecting income or for managing or protecting property held for producing income.

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SCHEDULE A (Form 1040)
Department of the Treasury
Internal Revenue Service

Itemized Deductions

► Attach to Form 1040.

1973

Name(s) as shown on Form 1040 | Your social security number

Medical and Dental Expenses (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1	One half (but not more than $150) of insurance premiums for medical care. (Be sure to include in line 10 below)	
2	Medicine and drugs	
3	Enter 1% of line 15, Form 1040	
4	Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)	
5	Enter balance of insurance premiums for medical care not entered on line 1	
6	Enter other medical and dental expenses:	
	a Doctors, dentists, etc.	
	b Hospitals	
	c Other (Itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ►	
7	Total (add lines 4, 5, 6a, b, and c)	
8	Enter 3% of line 15, Form 1040	
9	Subtract line 8 from line 7 (if less than zero, enter zero)	
10	Total (add lines 1 and 9). Enter here and on line 35 ►	

Taxes

11	State and local income	
12	Real estate	
13	State and local gasoline (see gas tax tables)	
14	General sales (see sales tax tables)	
15	Personal property	
16	Other (Itemize) ►	
17	Total (add lines 11, 12, 13, 14, 15, and 16). Enter here and on line 36 ►	

Interest Expense

18	Home mortgage	
19	Other (Itemize) ►	
20	Total (add lines 18 and 19). Enter here and on line 37 ►	

Contributions (See instructions on page 11 for examples.)

21	a Cash contributions for which you have receipts, cancelled checks, etc.	
	b Other cash contributions. List donees and amounts. ►	
22	Other than cash (see instructions on page 12 for required statement)	
23	Carryover from prior years	
24	Total contributions (add lines 21a, b, 22, and 23). Enter here and on line 38 ►	

Casualty or Theft Loss(es) (See instructions on page 12.)
Note: *If you had more than one loss, omit lines 25 through 28 and see instructions on page 12 for guidance.*

25	Loss before insurance reimbursement	
26	Insurance reimbursement	
27	Subtract line 26 from line 25. Enter difference (if less than zero, enter zero)	
28	Enter $100 or amount on line 27, whichever is smaller	
29	Casualty or theft loss (subtract line 28 from line 27). Enter here and on line 39 ►	

Miscellaneous Deductions (See instructions on page 12.)

30	Alimony paid	
31	Union dues	
32	Expenses for child and dependent care services (attach Form 2441)	
33	Other (Itemize) ►	
34	Total (add lines 30, 31, 32, and 33). Enter here and on line 40 ►	

Summary of Itemized Deductions **A**

35	Total medical and dental—line 10	
36	Total taxes—line 17	
37	Total interest—line 20	
38	Total contributions—line 24	
39	Casualty or theft loss(es)—line 29	
40	Total miscellaneous—line 34	
41	**Total deductions** (add lines 35, 36, 37, 38, 39, and 40). Enter here and on Form 1040, line 45 ►	

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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 March 1, 1954. The person who receives these payments must report them as income. Do not deduct lump sum cash or property settlements, voluntary payments not made under a court order or a written separation agreement or amounts specified as child support. For more information, get **Publication 504,** Income Tax Deductions for Alimony Payments.

Note: *If you work for wages or a salary, be sure to include the employee business expenses you did not claim on line 41, Form 1040.*

Do Not Deduct the Cost Of.—Going to and from work or entertaining friends.

For more information, get **Publication 529.** Other Miscellaneous Deductions.

Instructions for Schedule D (Form 1040)

(References are to the Internal Revenue Code.)

A. Who May File.—Use Schedule D (Form 1040) to report the sale or exchange of a capital asset as defined in Instruction B. In general, do not use Schedule D (Form 1040), but use Form 4797, Supplemental Schedule of Gains and Losses, to report (1) the sale, exchange, or involuntary conversion of trade or business property, certain depreciable and amortizable property; (2) the involuntary conversion (for example, a casualty or theft) of certain capital assets; and (3) the disposition of other noncapital assets not mentioned in (1). If a capital asset is involuntarily converted (for example, by reason of casualty or theft) you may use Form 4684, Casualties and Thefts, instead of completing Part I, Section A, Form 4797. Obtain these forms from an Internal Revenue Service office.

B. What Is a Capital Asset.—In general, all property you own and use for personal purposes, pleasure, or investment is a capital asset. Following are some examples: (1) stocks or bonds held in your personal account, (2) a dwelling owned and occupied by an individual and his family, (3) household furnishings used by an individual and his family, (4) an automobile used for pleasure.

In particular, a capital asset as defined by law is any piece of property, held by the taxpayer, except:

(a) stock in trade;

(b) real or personal property includible in inventory;

(c) real or personal property held for sale to customers;

(d) accounts or notes receivable acquired in the ordinary course of a trade or business for services rendered, or from the sale of any of the properties described in (a), (b), or (c), or for services rendered as an employee;

(e) depreciable property used in your trade or business (even though fully depreciated);

(f) real property used in your trade or business;

(g) a copyright, literary, musical or artistic composition, letter, or memorandum, or similar property—(i) created by a taxpayer's personal efforts; (ii) prepared or produced for a taxpayer, in the case of a letter, memorandum, or similar property; or (iii) if acquired from a taxpayer described in (i) or (ii) under circumstances entitling a taxpayer to the basis of the preceding owner (for example, by gift); and

(h) certain government obligations issued at a discount on or after March 1, 1941, payable without interest, and maturing at a fixed date not exceeding one year from date of issue.

C. Sale or Exchange of Certain Capital Assets at a Loss.—Property held for personal use is a capital asset. Gain from the sale or exchange of such property is a capital gain and should be reported either in Part I or Part II. However, losses from sales and exchanges of such property (but not necessarily involuntary conversions such as by casualty or theft) are generally not deductible.

D. How Acquired Symbol.—In column (b) of Part I and Part II, use the following symbols to indicate how the property was acquired: "A" for purchase on the open market; "B" for exercise of stock option or through employee stock purchase plan; "C" for inheritance or gift; "D" for exchange involving carryover of prior asset basis; and "E" for other.

E. Cost or Other Basis, as Adjusted.—In general, this means cost (or other basis as explained in the next paragraph), less applicable depreciation (allowed or allowable), amortization, depletion, etc. (see section 1011).

If property was acquired by bequest, gift, tax-free exchange, involuntary conversion, or wash sale of stock (see sections 1014, 1015, 1031, 1033 and 1091, respectively) a basis other than cost might be applicable. Attach an explanation if the basis used is other than actual cash cost of the property.

If a charitable contribution deduction is allowed by reason of a sale of property to a charitable organization after December 19, 1969, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

F. Short-term or Long-term.—A sale or exchange of a capital asset will usually result in either a short-term or a long-term capital gain or loss, depending upon the period of time the property is held. (See instruction G.)

If held six months or less, the gain or loss resulting from its sale or exchange is classified as short-term, and should be reported on the applicable line in Part I.

If held more than six months, the gain or loss resulting from its sale or exchange is long-term and should be reported on the applicable line in Part II.

G. Holding Period.—To determine whether you held property over six months, you begin counting on the day after the day you acquired the property. The same day of each succeeding month is the beginning of a new month, regardless of the number of days in the preceding month. In your computation, include the day you disposed of the property. For special rules regarding nontaxable exchanges, gifts of property, property acquired by inheritance or through a bequest or devise, see **Publication 544,** Sales and Other Dispositions of Assets.

A nonbusiness bad debt is usually treated as a short-term capital loss. This does not apply to (1) a debt evidenced by a corporate security with interest coupons or in registered form and (2) a debt acquired in your trade or business.

H. Capital Loss Carryover.—If there was a net capital loss on line 14, Schedule D (Form 1040) for 1972 and it did not exceed the capital loss deduction against income on line 36, Form 1040 for 1972, there is no capital loss carryover into 1973, and lines 4(a), 4(b), 12(a), and 12(b) may be ignored on Schedule D (Form 1040) for 1973.

A capital loss carryover into 1973 may exist if the net capital loss on line 14, Schedule D (Form 1040) for 1972 exceeds the capital loss deduction against income on line 36, Form 1040 for 1972. Obtain Form 4798, Capital Loss Carryover, to determine if there is a capital loss carryover into 1973.

I. Capital Loss Limitation.—If line 14 results in a net capital loss, the first instruction for line 16 will guide you to completing line 16 or omitting line 16 and going to Part IV. Part IV is used in the event there are pre-1970 long-term capital loss carryovers in the net capital loss on line 14. In general, the Tax Reform Act of 1969 tightened the rules on the capital loss limitation for net long-term capital losses attributable to periods beginning after December 31, 1969. The effects of the new rules are contained on lines 21 through 30. Married taxpayers filing a separate return should see Instruction M.

J. Line(s) 26 or 40.—Assuming there is a gain and a loss on the lines mentioned in the instruction(s) for line(s) 26 or 40, enter the gain reduced by the amount of the loss; however, if the loss exceeds the gain enter a zero. If there is a gain and there is no loss, just enter the gain.

K. Line(s) 29 or 43.—Assuming there is a loss and a gain on the lines mentioned in the instruction(s) for line(s) 29 or 43, enter the loss reduced by the amount of the gain; however, if the gain exceeds the loss enter a zero. If there is a loss and there is no gain, just enter the loss.

L. "Taxable Income, as Adjusted".—This term is used to describe the amount on line 46, Form 1040 (line 15, Form 1040 if you use the tax table) determined without regard to sales or exchanges of capital assets—use a side computation to arrive at this figure. If your filing status is other than "married taxpayer filing a separate return" and it is apparent that your taxable income (excluding, (1) gains and losses from the sales or exchanges of capital assets, and (2) personal and dependency exemptions) exceeds $1,000, omit this side computation and if you are to complete line 16, enter on line 16(b) the loss on line 16(a); or, if you are to complete Part IV instead of line 16, enter on line 34 the loss on line 33—but in either case, do not enter a loss larger than $1,000.

M. Married Taxpayers Filing Separate Returns.—The $500 limitation mentioned in the parentheses "... if married filing a separate return" remains at $500 if line 4(a) and line 12(a) are blank. However, if either of such lines contain losses, the $500 limitation may be increased by amounts attributable to pre-1970 short-term and long-term capital loss components, but the combined total may not exceed $1,000. Therefore, if the loss on line 16(a) or line 33 (if Part IV instead of line 16 was completed) equals or exceeds $1,000 you may disregard the next two paragraphs and Part V.

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SCHEDULE D (Form 1040)
Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1040. ▶ 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 personal assets such as a home or jewelry.

1973

Name(s) as shown on Form 1040 | Social security number

Part I Short-term Capital Gains and Losses—Assets Held Not More Than 6 Months

D

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. How acquired. Enter letter symbol (see instruction D)	c. Mo., day, yr. (Put date sold above dotted line and date acquired below dotted line)	d. Gross sales price	e. Cost or other basis, as adjusted (see instruction E) and expense of sale	f. Gain or (loss) (d less e)
1					

2	Enter your share of net short-term gain or (loss) from partnerships and fiduciaries	2	
3	Enter net gain or (loss), combine lines 1 and 2	3	
4(a)	Short-term capital loss component carryover from years beginning before 1970 (see Instruction H)	4(a)	
4(b)	Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction H)	4(b)	
5	Net short-term gain or (loss), combine lines 3, 4(a) and 4(b)	5	

Part II Long-term Capital Gains and Losses—Assets Held More Than 6 Months

6						

7	Capital gain distributions	7	
8	Enter gain, if applicable, from line 4(a)(1), Form 4797 (see Instruction A)	8	
9	Enter your share of net long-term gain or (loss) from partnerships and fiduciaries	9	
10	Enter your share of net long-term gain from small business corporations (Subchapter S)	10	
11	Net gain or (loss), combine lines 6 through 10	11	
12(a)	Long-term capital loss component carryover from years beginning before 1970 (see Instruction H)	12(a)	
12(b)	Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction H)	12(b)	
13	Net long-term gain or (loss), combine lines 11, 12(a) and 12(b)	13	

Part III Summary of Parts I and II

14	Combine the amounts shown on lines 5 and 13, and enter the net gain or loss here	14	
15	If line 14 shows a gain—		
	(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13	15(a)	
	(b) Subtract line 15(a) from line 14. Enter here and on line 29, Form 1040	15(b)	
16	If line 14 shows a loss—		
	▶ Omit lines 16(a) and 16(b) and go to Part IV if losses are shown on BOTH lines 12(a) and 13. See Instruction I.		
	▶ Otherwise,		
	(a) Enter one of the following amounts: (i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14; (ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or, (iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13	16(a)	
	(b) Enter here and enter as a (loss) on line 29, Form 1040, the smallest of: (i) The amount on line 16(a); (ii) $1,000 ($500 if married and filing a separate return—if a loss is shown on line 4(a) or 12(a), see instruction M for a higher limit not to exceed $1,000); or, (iii) Taxable income, as adjusted (see Instruction L)	16(b)	( )

Part IV Capital Loss Limitation—Where Losses Are Shown on Both Lines 12(a) AND 13

17	Enter loss from line 5; if line 5 is zero or a gain, enter a zero		17	
18	Enter loss from line 13		18	
19	Enter gain, if any, from line 5; if line 5 is zero or a loss, enter a zero		19	
20	Reduce loss on line 18 to the extent of the gain, if any, on line 19		20	
21	Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero NOTE: If the entry on line 21 is zero, OMIT lines 22 through 28, and enter on line 29 the loss shown on line 12(a).	21		
22	Enter gain, if any, from line 11	22		
23	Enter smaller of amount on line 21 or line 22	23		
24	Enter excess of gain on line 21 over amount on line 23	24		
25	Enter loss from line 4(a); if line 4(a) is blank, enter a zero	25		
26	Reduce gain, if any, on line 24 to the extent of loss, if any, on line 25 (see Instruction J)	26		
27	Enter loss from line 12(a)	27		
28	Add the gain(s) on line(s) 23 and 26	28		
29	Reduce the loss on line 27 to the extent of the gain, if any, on line 28 (see Instruction K)		29	
30	Enter smaller of amount on line 29 or line 20 (if line 29 is zero, enter a zero)		30	
31	Subtract amount on line 30 from the loss on line 20		31	
32	Enter 50% of the amount on line 31		32	
33	Add lines 17, 30, and 32		33	
34	Enter here and enter as a (loss) on line 29, Form 1040, the smallest of: (a) Amount on line 33; (b) $1,000 ($500 if married and filing a separate return—see Instruction M for a higher limit not to exceed $1,000); or, (c) Taxable Income, as adjusted (see Instruction L)		34	( )

Part V Complete Part V if You are Married Filing a Separate Return and Losses are Shown on Lines 4(a) and 14. (See Instruction M).

35	Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero NOTE: If the entry on line 35 is zero, OMIT lines 36 through 42, and enter on line 43 the loss shown on line 4(a).	35	
36	Enter gain, if any, from line 3	36	
37	Enter smaller of amount on line 35 or line 36	37	
38	Enter excess of gain on line 35 over amount on line 37	38	
39	Enter loss from line 12(a); if line 12(a) is blank, enter a zero	39	
40	Reduce the gain, if any, on line 38 to the extent of the loss, if any, on line 39 (see Instruction J)	40	
41	Enter loss from line 4(a)	41	
42	Add the gain(s) on line(s) 37 and 40	42	
43	Reduce the loss on line 41 to the extent of the gain, if any, on line 42 (see Instruction K)	43	

Part VI Computation of Alternative Tax (See Instruction V to See if the Alternative Tax Will Benefit You)

44	Enter amount from line 48, Form 1040	44	
45	Enter amount from line 15(a)	45	
46	Subtract amount on line 45 from amount on line 44 (but not less than zero)	46	
47	Enter smaller of amount on line 13 or line 14 If line 47 does not exceed $50,000 ($25,000 if married filing separately), check here ▶ ☐ and omit lines 48 through 54.	47	
48	Enter long-term gains from certain contracts and installment sales referred to as "certain subsection (d) gains" (see Instruction V)	48	
49	Enter amount from line 48 or $50,000 ($25,000 if married filing separately), whichever is larger If line 49 is equal to or greater than line 47, check here ▶ ☐ and omit lines 50 through 54.	49	
50	Multiply amount on line 49 by 50%	50	
51	Add amounts on lines 46 and 50	51	
52	Tax on line 44 or 45, whichever is greater (use Tax Rate Schedule in instructions)	52	
53	Tax on the amount on line 51 (use Tax Rate Schedule in instructions)	53	
54	Subtract amount on line 53 from amount on line 52	54	
55	Tax on the amount on line 46 (use Tax Rate Schedule in instructions)	55	
56	If the block on line 47 or 49 is checked, enter 50% of line 45; otherwise enter 25% of line 49	56	
57	Alternative Tax—add amounts on lines 54 (if applicable), 55, and 56. If smaller than the tax figured on the amount on line 48, Form 1040, enter this alternative tax on line 16, Form 1040	57	

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If there is a loss on line 4(a), complete Part V. If there is a loss on line 12(a), complete lines 21 through 29 (assuming all the lines in Part IV were not otherwise required to be completed) ignoring the note under line 21.

Accordingly, if married and filing a separate return, the limitation on line 16(b)(ii) (or line 34(c) if Part IV instead of line 16 was completed), is the sum of $500 plus (1) the loss on line 29 (otherwise known as the long-term capital loss component) and (2) the loss on line 43 (otherwise known as the short-term capital loss component) the total of which must not exceed $1,000.

N. Investment Interest Expense Deduction Adjustment.—If Schedule D, line 13 is blank or if line 13 or line 14 show a loss, please disregard the rest of instruction N.

If you have investment interest expense in excess of $25,000, the amount of such interest that may be deducted could be limited. See Form 4952 for details. If there is an entry on Form 4952, line 16; and, on Schedule D, both lines 13 and 14 show a gain, a portion or all of the amount of capital gains used on Form 4952, line 16, will be treated as ordinary income for purposes of determining the 50% capital gain deduction or the Alternative Capital Gain Tax. The amount treated as ordinary income is the lesser of: (a) the amount on Form 4952, line 14, (b) the amount on Schedule D, line 13, or (c) the amount on Schedule D, line 14. This amount will be entered in the margin to the right of Schedule D, line 13, and identified as "From Form 4952." Therefore, before determining the Capital Gain deduction on Schedule D, line 15(a), or the Alternative Tax in Part VI, decrease the gains on Schedule D, line 13 and line 14 by the amount treated as ordinary income limited to the lesser amount of (a), (b), or (c) above. The amount treated as an ordinary gain shown in the margin to the right of line 13, Schedule D should be entered on Form 4797, Part II, line 8.

O. Installment Sales.—If you sold personal property for more than $1,000, or real property for any amount, you may be eligible to report any gain under the installment method if (1) there are no payments in the year of sale or (2) the payments in the year of sale do not exceed 30 percent of the selling price. (See section 453.) Such sales must provide for one or more payments in each of two or more taxable years.

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483.

For further information, obtain **Publication 537, Installment and Deferred-Payment Sales**, from any Internal Revenue Service office.

P. Capital Gain Distributions.—See page 6 of the instructions for Form 1040.

Q. Special Rules.—The following items may require special treatment: (1) transactions by a securities dealer (section 1236), (2) wash sales of stock or securities (section 1091), (3) bonds and other evidence of indebtedness if original issue discount is a factor (section 1232), (4) certain real property subdivided for sale may be considered a capital asset (section 1237), (5) distributions received attributable to an employee pension, profit-sharing, or bonus plan (sections 401–407), (6) gain on sale of depreciable property between husband and wife or between shareholder and a "controlled corporation" treated as ordinary gain (section 1239), (7) gain on disposition of stock in a domestic international sales corporation (section 995).

R. Sale of Personal Residence.—Tax on a portion or all of the gain from the sale of your principal residence must be deferred if:

(1) within one year after or before the sale, you purchase another principal residence and use it as such; or

(2) within one year after or before the sale, you begin construction of a new principal residence and use it as such not later than 18 months after the sale.

If you sold property for $20,000 or less on or after your 65th birthday, which was owned and used by you as your principal residence for at least five of the last eight years, any gain on the sale need not be included in income. If the property was sold for more than $20,000, part of the gain may be taken into income. See **Publication 523, Tax Information on Selling Your Home.**

S. Losses in Transactions Between Certain Persons.—No deduction is allowable for loss from sale or exchange of property directly or indirectly between (1) members of a family; (2) a corporation and an individual or a fiduciary owning more than 50 percent of the corporation's stock (liquidations excepted); (3) a grantor and fiduciary of a trust; (4) a fiduciary and a beneficiary of the same trust; (5) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor; or (6) an individual and a tax-exempt organization controlled by the individual or his family. Partners and partnerships see section 707(b).

T. Long-term Capital Gains from Regulated Investment Companies.—Include in income as a long-term capital gain the amount shown on Form 2439, that constitutes your share of the undistributed capital gains of a regulated investment company. Enter the tax paid by the company as shown on Form 2439 in line 64, Form 1040. Add to the basis of your stock, the excess of the amount included in income over the credit.

U. Losses on Small Business Stock.—If you had a loss on section 1244 stock which, but for that section, would be treated as a loss from the sale or exchange of a capital asset, treat it as a loss from the sale or exchange of an asset that is not a capital asset, to the extent provided in that section.

V. 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 (1) as a single person with taxable income exceeding $38,000; (2) a joint return, or as a surviving spouse, with taxable income exceeding $52,000; (3) a separate return from your spouse with taxable income exceeding $26,000; or (4) as a head of household with taxable income exceeding $38,000.

If the net long-term capital gain exceeds the net short-term capital loss, or if there is only a net long-term capital gain, compute the tax using the alternative method (section 1201) to determine if the resulting tax is less than the tax computed using the regular method.

Line 48.—"Certain subsection (d) gains" referred to on line 48 consist of long-term capital gains (except gains under sections 631 and 1235) recognized during the taxable year (including gains recognized under the installment method) from sales or other dispositions made under a binding contract that was entered into on or before October 9, 1969.

Instructions for Schedule E (Form 1040)

PART I.—Pensions and Annuities

General Rule for Annuities.—Generally, amounts you received from annuities and pensions are included in your income in an amount which is figured on your life expectancy. This computation and your life expectancy multiple can be found in the income tax regulations covering annuities and pensions. Once you figure the yearly excludable amount, it does not change so you will not have to refigure the amount to exclude each year. In making this computation, you can get help from the Internal Revenue Service as well as from the payer of the annuity or pension.

Special Rule for Certain Types of Employees' Annuities.—A special rule applies for amounts received as employees' annuities if the employer contributed part of the cost and if you will receive the amount you contributed within three years from the date of the first payment you receive under the contract. If both conditions are met, you can exclude from income the payments you receive under the contract during the first three years, until you recover your cost. Your cost is the amount you contributed, plus the contributions your employer made on which you were previously taxed. After you recover your cost, all amounts you receive are fully taxable. This method of figuring taxable income also applies to the employee's beneficiary if the employee dies before receiving any annuity or pension payments.

Example: An employee received $200 a month from an annuity. While he worked, he contributed $4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity, for which the employee was not taxed. The retired employee would be paid $7,200 during the first three years, which exceeds his contribution of $4,925. He would exclude from income all the payments received as an annuity until he has received $4,925. All payments received afterward are fully taxable.

Note: *If you did not contribute to the cost of your annuity or you have recovered your entire cost before January 1, 1973, report your annuity on line 33, Form 1040 instead of on Schedule E. (Do this even if you received a Form W–2P.)*

Death Benefit Exclusion.—If you receive pension or annuity payments as a beneficiary of a deceased employee and the employee received no retirement pension or annuity payments, you may be entitled to a death benefit exclusion of up to $5,000. For more information, get **Publication 575, Tax Information on Pensions and Annuities.**

Form W–2P.—If you received a Form W–2P, report in Part I, Schedule E, the gross amount of pension or annuity payments you received:

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If you are retired on disability and are under normal retirement age and your Form W–2P shows an amount as "Gross amount reportable as wages or salary," report that amount on line 33, Form 1040. Also, show on line 39, Form 1040 the "Amount excludable as sick pay." For more information, get **Publication 522**, Adjustments to Income for Sick Pay.

Form 1099R.—If you received a lump sum distribution from a profit-sharing or retirement plan, report the taxable amount paid as capital gain on Schedule D (Form 1040); and ordinary income on line 33, Form 1040.

PART II.—Rent and Royalty Income

Rents.—If you were not in the business of selling real estate but received rent from property you own or control, report the total in column (b), Part II, Schedule E. If you received property as rent, instead of money, report its fair market value.

Form 4831, Rental Income, is available at Internal Revenue Service offices, if you want to use it as an attachment to your return to report your rental income and expenses. If you use Form 4831, be sure to carry over the totals of income and related expenses to the correct columns of Part II, Schedule E.

Rental Income Based upon Farm Production or Crop Shares.—Report such income and your related expenses on Form 4835, Farm Rental Income and Expenses, if you meet all these tests:

(1) You received rental income based on farm production or you received crop shares based on the rental of all or part of your crop land on a crop share basis.

(2) You did not, to any great extent, take part in managing or operating the farm.

(3) Two-thirds of your gross income was from farming (fishing). See note below.

If you use Form 4835, be sure to carry over the totals of income and related expenses to the correct columns of Part II, Schedule E and be sure to check the box in the heading of Part II. Report crop shares received only for the year in which they are converted to money or its equivalent, such as merchandise or property.

Note: For purposes of estimated tax, such income received from crop shares and from rental based on farm production (but not a fixed rental that is not based on farm production) is considered to be income from farming. Add such income shown on line 22, Form 4835, to your other income from farming (or fishing). If the total is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return and pay the tax on or before March 1, 1974.

In the case of buildings, you can deduct depreciation. You can also deduct all ordinary and necessary expenses, such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. Do not deduct capital investments or improvements. Add these to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs, but not the cost of major improvements such as a new roof or remodeling. Do not deduct the value of your own labor.

If You Rent Part of Your House.—If you rent out only part of your property, you can deduct only the part of your expenses that relate to the rented part. If you do not know the exact amount of these expenses, figure them on a proportionate basis. For example, if you rent out half of your home and live in the other half, deduct only half the depreciation and other expenses.

Report amounts received from room rent and other space rentals in this part, unless you also provided services to the person renting from you. If you provided services, report the full amount received as business income in separate Schedule C (Form 1040). If you were in the business of selling real estate, report rentals received in separate Schedule C.

Royalties.—Report in column (c) Part II, Schedule E, royalties from oil, gas or mineral properties, and royalties from copyrights and patents. If you hold an operating oil, gas, or mineral interest, report gross income and expenses in separate Schedule C. Under certain circumstances, you can treat amounts received on the disposal of coal and iron ore as the sale of a capital asset. (For more information, get **Publication 544,** Sales and Other Dispositions of Assets.)

If State or local taxes were withheld from oil or gas payments you received, report in column (c) the gross amount of royalty, and include the taxes withheld by the producer in column (e), other expenses.

PART III.—Partnerships, etc.

Partnerships.—If you are a member of a partnership, joint venture, or the like, include in Part III, Schedule E, your share of the ordinary income (whether you received it or not) or the net loss for the partnership tax year which ends during the year covered by your return or on the same day as that covered by your return. Losses are only allowed to the extent of the adjusted basis of your partnership interest at the end of the partnership year in which the losses occurred.

Other items of income, deductions, credits, etc., to be carried to your individual return and applicable schedules are shown in Schedule K–1 (Form 1065) of the partnership return.

Each partner must include on separate Schedule SE his distributive share of partnership income or (loss) from the operation of a trade or business which constitutes net earnings from self-employment. Members of farm partnerships should first complete Part I of Schedule SE to figure self-employment tax. For more information, get **Publication 541,** Tax Information on Partnership Income and Losses.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable part of its income whether you received it or not as follows:

Dividends from qualifying domestic corporations on line 10a, Form 1040.
Short-term capital gains on line 2, Schedule D (Form 1040).
Long-term capital gains on line 9, Schedule D (Form 1040).
Other taxable income less deductions for depreciation and depletion and other deductions in Part III, Schedule E.

See Schedule K–1 (Form 1041) or get information from the fiduciary about these items. Include your share of items of tax preference on Form 4625.

Income from Farming Reported in Part III.—If your gross income from farming (or fishing) is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return, and pay the tax due, on or before March 1, 1974.

If you are a member of a partnership or if you are a beneficiary of an estate or trust reporting income from farming in Part III, Schedule E, and meet the two-thirds requirement, check the box in the heading of Part III. Show your share of partnership gross income or your part of fiduciary taxable income from farming in Part III, Form 4835. Attach it to Form 1040.

Small Business Corporations.—If you are a shareholder in a small business corporation which elected to have its current taxable income taxed to its stockholders, report—

(1) Actual dividend distributions taxable as ordinary income on line 10a, as dividend income. To the extent the dividends are out of current earnings and profits, they are NOT entitled to the dividend exclusion. However, for this purpose, the earnings and profits of the taxable year are considered not to exceed taxable income for the year.

Actual distributions taxable as long-term capital gain must be reported on line 10 of Schedule D.

(2) Constructive dividends reported to you on Schedule K–1 (Form 1120S) taxable as ordinary income (loss) in Part III, Schedule E.

(3) Constructive dividends reported to you on Schedule K–1 (Form 1120S) taxable as long-term capital gain on line 10 of Schedule D.

Include on line 10d, Form 1040 the gross dividend distribution (including non-dividend distributions out of previously taxed income) reported to you by an electing small business corporation.

If you are a shareholder claiming a deduction for a net operating loss, attach to your return a computation of the adjusted basis of your stock in the corporation and the adjusted basis of any debt the corporation owes you. See sections 1374, 1376, and related income tax regulations for limitation on deduction and required adjustments. Include your share of items of tax preference on Form 4625.

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 is not allowed for stock in trade, inventories, land, and personal assets. See **Form 4562** for information on depreciation methods, limitations and special rules.

Class Life (ADR) System and Guideline Class Life System.—If you figure depreciation by using the Class Life (ADR) System for assets put in service after December 31, 1970, or the Guideline Class Life System for assets put in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). For more information, get **Publication 534,** Tax information on Depreciation.

Instructions for Schedule R (Form 1040)

Retirement Income Credit

If you are retired or are 65 or older, you may be able to take a credit against your income tax of up to 15 percent of your retirement income.

To qualify for the credit, you have to meet tests 1 and 2. Both husband and wife can take the credit if both meet these tests. If you meet these two tests, you then figure how much, if any, of your retirement income you can take a credit on. This is explained in "Figuring the Credit."

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Test 1. Prior Earned Income.—You must have received over $600 of earned income during each of any 10 years before 1973. The years did not have to follow in order.

What is Earned Income.—This is wages, salaries, professional fees, or other amounts you received as payment for your work or services. An annuity or pension is not earned income.

If you were in a trade or business in which both personal services and capital were to a great extent income-producing factors, you can consider a reasonable amount (but not over 30 percent of your net profits) as earned income.

If you are a surviving widow or widower and have not remarried, you can use the earned income of your deceased spouse in figuring whether you meet this test, even if you had no earned income. You can also add your spouse's earned income to yours to figure whether you qualify.

Test 2. Retirement Income.—You must have received retirement income during 1973.

What is Retirement Income.—(a) If you were under 65 on January 1, 1974, retirement income includes only the amount received during 1973 from a pension or annuity under a public retirement system, which you reported as income on your Form 1040. (A public retirement system is one set up by the Federal government, or a State, county, city, etc.)

If you are retired from the Federal government on disability and are under normal retirement age, no part of your disability annuity is retirement income for this purpose, even though you reported it as income on your Form 1040. Once you reach normal retirement age, your annuity is then retirement income.

(b) If you were 65 or older on January 1, 1974, retirement income includes the amounts received during 1973 from pensions, annuities, interest, rents, and dividends which you reported as income on your Form 1040. It does not include royalties. (For this purpose, income from rents means the full amount paid you before subtracting depreciation or any other expenses.)

Figuring the Credit.—If you are having IRS figure your tax and also want them to figure your retirement income credit, follow the instructions at the top of Schedule R.

If you figure the credit yourself, a married couple filing jointly should use column A for wife and column B for husband. If both you and your spouse are 65 or older and are filing jointly, add the line amounts for columns A and B and enter the totals in column C to see which method will give you the larger credit. All others should use column B.

The maximum amount of retirement income on which you can take the credit is $1,524 ($2,286 if you and your spouse are both 65 or older and are filing jointly, or $3,048 if you are filing jointly and both husband and wife show $1,524 on line 6, columns A and B). From this amount you may have to subtract a part of your 1973 earned income and must subtract certain exempt pensions and annuities (lines 2(a) and (b)). The maximum amounts allowed as a credit are shown below, but the credit cannot be more than the amount of tax shown on line 16, Form 1040.

$457.20 (15% of $3,048) on a joint return where both husband and wife show $1,524 on line 6, columns A and B.

$342.90 (15% of $2,286) on a joint return where both husband and wife are over 65 (even if one had no prior earned income to meet test 1).

$228.60 (15% of $1,524) for all others.

Figure your credit as follows:

Answer the question in column B (A and B if you are filing a joint return).

Line 2(a).—Show the following pensions and annuities received during 1973:

(1) Pensions and annuities received under the Social Security Act or Railroad Retirement Acts. For social security pension, show the gross amount before deduction of any amount withheld to pay medicare insurance premiums.

(2) Any other pensions and annuities that are not taxed. (Do not include supplemental annuities, such as military disability pensions, or any amount treated as a return of your cost.)

Do not include on this line amounts you received under accident or health insurance plans or as compensation for injury or sickness.

Line 2(b)—Show earned income received during 1973 on line (1) or (2), depending on your age. If you were 72 or older on January 1, 1974, skip this line. (The meaning of earned income is given under test 1.)

Line 3.—Add lines 2(a) and (b) and enter total on line 3.

Line 4.—Subtract line 3 from line 1 and enter the difference on line 4. (If line 3 is more than line 1, enter zero on line 4.) If the amount you entered on line 4 for column A, B, or C is more than zero, complete the rest of the schedule to figure your credit. If all of these columns are zero on line 4, you cannot take a retirement income credit so do not complete the rest of the schedule.

Line 5.—If you are under 65, enter your retirement income on line (a). See test 2, paragraph (a), for what income to enter.

If you are 65 or older, enter your retirement income on line (b). See test 2, paragraph (b), for what income to enter.

Lines 6 through 13.—Complete these lines as instructed on the schedule.

If you need more information, get **Publication 524,** Retirement Income Credit. It gives examples of how to figure the credit and also sample filled-in schedules.

Married Residents of Community Property States.—If you are married and live in a community property State, all community income must be divided equally between you and your spouse to figure whether each qualifies for the credit and the amount of credit each can take. In figuring whether you and your spouse had prior earned income to meet test 1, community income earned by either of you must be divided equally.

To figure whether you and your spouse, had retirement income to meet test 2, you should also divide equally unearned income such as nontaxable pensions and annuities that are community income. For example, if the husband is 65 or older and his wife is under 65, she can consider half of his pension from a public retirement system as retirement income. But she cannot consider her half share of rents, dividends, interest, or annuities as retirement income.

For more information, get **Publication 555,** Community Property and the Federal Income Tax.

Instructions for Schedule C (Form 1040)

If you owned a business or practiced a profession, complete Schedule C. Then enter your net profit or loss on Form 1040, line 28. If you had more than one business, or if you and your spouse had separate businesses, complete a Schedule C for each business. Farmers should use Schedule F.

You have to pay the social security self-employment tax on income from any trade or business, unless specifically excluded. See Schedule SE. Generally, if you filed Form 4029 or Form 4361, do not file Schedule SE. Instead write "Exempt—Form 4029" or "Exempt—Form 4361" on line 55 of Form 1040.

If some of your expenses are part business and part personal, you can deduct the business part but not the personal part. For instance if only half of a businessman's car usage is for business, he can deduct only half of the cost of operating the car.

Sales, exchanges, or involuntary conversions of certain trade or business property are to be reported on Form 4797, Supplemental Schedule of Gains and Losses.

Accounting Methods and Records.—On your return you must use the "cash method" of reporting unless you kept books of account. If you kept such books, you can use either the "cash method," "accrual method," or other method, such as "completed contract" or "percentage of completion." You can use any of these methods or a combination of them, provided the method or methods used properly reflect your income.

"Cash method" means you generally show all items of taxable income actually or constructively received during the year (whether in cash, property, or services) and those amounts actually paid during the year for deductible expenses. Income is "constructively" received when it is credited to your account or set aside for you to draw on at any time.

"Accrual method" means you report income when earned, even if not received, and deduct expenses when incurred, even if not paid during the tax year.

Item A—Principal Business Activity and Product.—Give the one business activity that accounted for the largest percentage of gross income included in Schedule C, page 1, line 1. State the broad field of business activity as well as the product or service. For example, "wholesale—drugs," "retail—apparel."

Item C—Employer Identification Number.—An employer identification number is not needed unless you were required to file an excise, alcohol, tobacco, firearms, or employment tax return (other than on Form 942 or Form CT–2).

Item D—Business Address.—Do not use your home address as a business address unless you actually conducted the business from your home. Show street address rather than box number.

Item F—Information Returns.—You may be required to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, annuities and pensions. For more detailed information, see instructions for Forms W–3 and 1096.

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Schedules E&R—Supplemental Income Schedule AND Retirement Income Credit Computation

(Form 1040)

Department of the Treasury
Internal Revenue Service

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.)
▶ Attach to Form 1040.

1973

Name(s) as shown on Form 1040 | Your social security number

Schedule E—Supplemental Income Schedule (Schedule R on back)

Part I Pension and Annuity Income. If fully taxable, do not complete this part. Enter amount on Form 1040, line 33.
For each pension or annuity not fully taxable, attach a separate Part I and enter combined total of taxable portions on line 5.

1 Name of payer
2 Did your employer contribute part of the cost? ☐ Yes ☐ No
If "Yes," is your contribution recoverable within 3 years of the annuity starting date? ☐ Yes ☐ No
If "Yes," show: Your contribution $ ....., Contribution recovered in prior years . $
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. If you need more space, you may use Form 4831.
Note: If you are reporting farm rental income here, see Schedule E Instructions to determine if you should also file Form 4835. If at least two-thirds of your gross income is from farming or fishing, check this box ☐.

(a) Kind and location of property If residential, also write "R"	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (attach computation)	(e) Other expenses (Repairs, etc.—explain below)
1 Totals				

2 Net income or (loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e))

Part III Income or Losses from Partnerships, Estates or Trusts, Small Business Corporations.
If any of the partnership, estate or trust income reported below is from farming or fishing, see Schedule E Instructions to determine if you should also file Form 4835. If at least two-thirds of your gross income is from farming or fishing, check this box ☐.

(a) Name and address	(b) Check applicable box: Partnership	Estate or Trust	Small Bus. Corp.	(c) Employer identification number	(d) Income or (loss)	(e) Additional 1st year depreciation (applicable only to partnerships)
1 Totals						

2 Income or (loss). Total of column (d) less total of column (e)

TOTAL OF PARTS I, II, AND III (Enter here and on Form 1040, line 31)

Explanation of Column (e), Part II

Item	Amount	Item	Amount	Item	Amount

Schedule for Depreciation Claimed in Part II Above. If you need more space, you may use Form 4562.
Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(5)(vi) and 1.167(a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970.

Check box if you made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System.

(a) Group and guideline class or description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Depreciation from Form 4832 (See Note above)						
3 Depreciation from Form 5006						
4 Other depreciation:						
5 Totals						

Summary of Depreciation (Other Than Additional First-Year Depreciation)

	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
1 Depreciation from Form 4832						
2 Depreciation from Form 5006						
3 Other						

E

Schedules E&R (Form 1040) 1973 **Schedule R—Retirement Income Credit Computation** 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

If you received earned income in excess of $600 in each of any 10 calendar years before 1973, you may be entitled to a retirement income credit. If you elect to have the Service compute your tax (see page 4 of Form 1040 instructions), answer the question for columns A and B below and fill in lines 2 and 5. The Service will figure your retirement income credit and allow it in computing your tax. Be sure to attach Schedule R and write "RIC" on line 17 of Form 1040. If you compute your own tax, fill out all applicable lines of this schedule.

Married residents of Community Property States see Schedule R instructions.

Joint return filers use column A for wife and column B for husband. All other filers use column B only.

Did you receive earned income in excess of $600 in each of any 10 calendar years before 1973? (Widows or widowers see Schedule R instructions.) If "Yes" in either column, furnish all information below in that column. **Also furnish the combined information called for in column C for both husband and wife if joint return, both 65 or over, even if only one answered "Yes" in column A or B.**

	A ☐ Yes ☐ No	B ☐ Yes ☐ No	C Alternative Computation (Combined information of husband and wife if joint return and both 65 or over)
1 Maximum amount of retirement income for credit computation	$1,524 00	$1,524 00	$2,286 00
2 Deduct: (a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts (but not supplemental annuities), and certain other exclusions from gross income			R
(b) Earned income received (does not apply to persons 72 or over): (1) If you are under 62, enter the amount in excess of $900			
(2) If you are 62 or over but under 72, enter amount determined as follows: if $1,200 or less, enter zero; if over $1,200 but not over $1,700, enter ½ of amount over $1,200; or if over $1,700, enter excess over $1,450			
3 Total of lines 2(a) and 2(b)			
4 Balance (subtract line 3 from line 1) If column A, B, or C is more than zero, complete this schedule. If all of these columns are zero or less, **do not file this schedule.**			
5 Retirement income: (a) **If you are under 65:** Enter only income received from pensions and annuities under public retirement systems (e.g. Fed., State Govts., etc.) included on Form 1040, line 15			
(b) **If you are 65 or older:** Enter total of pensions and annuities, interest and dividends included on Form 1040, line 15, and gross rents from Schedule E, Part II, column (b). Also include your share of gross rents from partnerships and your proportionate share of taxable rents from estates and trusts			
6 Line 4 or line 5, whichever is smaller			
7 (a) Total (add amounts on line 6, columns A and B)			
(b) Amount from line 6, column C, if applicable			
8 Tentative credit. Enter 15% of line 7(a) or 15% of line 7(b), whichever is greater			
9 Amount of tax shown on Form 1040, line 16			
10 Retirement income credit. Enter here and on Form 1040, line 49, the amount on line 8 or line 9, whichever is smaller. **Note:** If you claim credit for foreign taxes or tax free covenant bonds, skip line 10 and complete lines 11, 12, and 13, below			
11 Credit for foreign taxes or tax free covenant bonds			
12 Subtract line 11 from line 9 (if less than zero, enter zero)			
13 Retirement income credit. Enter here and on Form 1040, line 49, the amount on line 8 or line 12 whichever is smaller			

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Income

Line 1—Gross receipts or gross sales.—Enter gross receipts or sales from your trade or business, except those items required to be reported in line 4. (See instructions for line 4.)

Returns and allowances.—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

Installment Sales.—If you use the installment method of reporting income from sales, attach to your return a schedule showing separately for 1973 and the three preceding years:

(1) gross sales,
(2) cost of goods sold,
(3) gross profit,
(4) percentage of gross profits to gross sales,
(5) amounts collected, and
(6) gross profits on amounts collected.

Line 2—Cost of goods sold, Schedule C-1.—If you were engaged in a trade or business in which the production, purchase, or sale of merchandise was an income producing factor, inventories of merchandise must be taken into account at the beginning and end of your tax year.

The inventories can be valued at:

(1) cost,
(2) cost or market, whichever is lower, or
(3) any other method approved by the Commissioner.

You must continue to use the same valuation method you adopted for the first year you took inventory unless you get permission to change your method by applying to the Commissioner of Internal Revenue, Washington, D.C. 20224. Use Form 3115 to apply for permission to change your method of valuing inventories. It must be filed with the Commissioner within 180 days after the beginning of the tax year in which you want to use the new method.

Cost of Operations (Where Inventories are Not an Income-determining Factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, complete appropriate lines of Schedule C-1.

Line 4—Other income.—Include on line 4 finance reserve income, sales of scrap, amounts recovered from bad debts, and interest, as well as other kinds of miscellaneous income from your trade or business.

Deductions

Note: That portion of payments willfully made in excess of Stabilization Guidelines are not deductible as a business expense under section 162(c)(2). (Revenue Ruling 72-236, 1972-1, C.B. 41.)

Line 6—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 is not allowed for stock in trade, inventories, land, and personal assets. See Form 4562 for information on depreciation methods, limitations and special rules.

Class Life (ADR) System and Guideline Class Life System.—If you figure depreciation by using the Class Life (ADR) System for assets put in service after December 31, 1970, or the Guideline Class Life System for assets put in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). For more information, get **Publication 534,** Tax Information on Depreciation.

Line 9—Repairs.—You can deduct the cost of incidental repairs, including labor (but not the value of your own labor), supplies, and other items, that do not add to the value or appreciably prolong the life of the property. Amounts spent to restore or replace property are not deductible. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation is charged on your books. Include on line 9 the total amount of repairs from Form 4832.

Line 14—Amortization.—For the election to amortize expenditures for pollution control facilities, research or experimentation, a trademark or trade name, railroad rolling stock, railroad grading and tunnel bores, certain coal mine safety equipment, and on-the-job training and child care facilities, see Code sections 169, 174, 177, 184, 185, 187, and 188, respectively.

Line 15(a)—Retirement Plans, etc.—Enter the amount being claimed as a deduction for contributions to a pension, profit-sharing, or annuity plan.

Note: Every employer who has adopted a pension, profit-sharing, or other funded deferred compensation plan, regardless of whether or not the plan is qualified under the Internal Revenue Code or whether a deduction is claimed for the current taxable year, must file Form 4848 for all plans adopted. In general, Form 4848 is to be filed on or before the 15th day of the 5th month following the close of the taxable year. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 42, instead of on line 15(a) of Schedule C. (See Form 4848.)

Line 15(b)—Employee benefit program.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 15(a). Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare programs.

Line 16—Interest on Business Indebtedness.—Do not include in line 16, interest that your trade or business paid or accrued on debts incurred to purchase or carry property held for investment. (See Code section 163(d)). You should claim this interest on investment debts on Schedule A (Form 1040). For further information, see Schedule A (Form 1040) instructions.

Line 17—Bad Debts Arising from Sales or Services.—Include debts, or portions of them arising from sales or professional services that were included in income and definitely known to be worthless; or a reasonable amount that was added during the tax year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if later collected, be included as income for the year in which collected.

Line 18—Depletion.—If a deduction is claimed on account of timber depletion, attach Form T to your return.

Line 19—Other Business Expenses.—Include all ordinary and necessary business expenses. Do not include cost of business equipment or furniture, amounts spent for replacements or permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 9 of Form 1040 instructions for optional method of figuring deductible automobile expenses.

Schedule C-4—Expense Account Information.—Expense account allowance means (a) amounts other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or for yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule. This term does not include amounts paid for (a) the purchase of goods for resale or use in your business, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should keep records as proof of amounts spent for entertainment.

Instructions for Schedule SE (Form 1040)

Schedule SE provides the Social Security Administration with information on self-employment income necessary for figuring benefits under the social security program. You have to pay social security self-employment tax regardless of age, and even though you are receiving social security benefits.

To assure proper credit to your account, enter your name and social security number on Schedule SE exactly as they are shown on your social security card.

Ministers, members of religious orders, and Christian Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty) and Christian Science practitioners are subject to social security self-employment tax. But you can, under certain conditions, request to exempt your income from service as a minister, member or practitioner by filing Form 4361. If you filed Form 4361 and you have no other income subject to social security self-employment tax, write "Exempt-Form 4361" on line 55 of Form 1040. **(Note:** *If you filed Form 4361 but have $400 or more from other net earnings subject to self-employment tax, you must complete Schedule SE.*) You can get forms, schedules, and publications from your local Internal Revenue Service office. If you previously filed an effective waiver certificate, Form 2031, to pay social security self-employment tax, you cannot file for an exemption. For more information get **Publication 517,** Social Security for Clergymen and Religious Workers.

Coverage of ministers and members of religious orders who are U.S. citizens serving outside the United States.—For tax years beginning after 1972, ministers and members of religious orders who are U.S. citizens serving outside the United States (such as missionaries) may compute net earnings from self-employment as if they were serving in the United States. The minister or member of a religious order who is serving in a possession of the United States or in a foreign country no longer has his income excluded from the net earnings from self-employment. This provision applies to ministers who have not elected to be exempt from coverage.

Christian Science practitioners are not included in this provision. The change applies only to ministers and members of religious orders.

If you are a minister or member of a religious order, you must include in your

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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 furnished you for the convenience of your employers.

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 get exemption from self-employment tax. If you filed Form 4029, do not file Schedule SE. Instead, write "Exempt-Form 4029" on line 55 of Form 1040.

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 United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization organized under the International Organizations Immunities Act. Report income from such employment on line 5(d), Schedule SE.

Self-Employment Income of Certain Individuals Temporarily Living Outside the United States.—For years beginning after 1972, U.S. citizens who are self-employed outside the United States and who retain their residence in the United States must compute their net earnings from self-employment in the same way as those who are self-employed in the United States. The exclusion (provided by Code section 911(a) (2)) for income tax purposes no longer applies with respect to the social security self-employment tax, but continues to apply for income tax purposes. This provision does not apply to U.S. citizens who have established residence in a foreign country.

Fee basis State or local government employees.—Fees received for functions and services performed by these employees (including public officers who in such capacity are employees) are subject to self-employment tax if the functions and services are performed in positions which are: (1) compensated solely on a fee basis; and (2) not covered under a Federal-State social security coverage agreement. If you filed Form 4415, exempting your fees from self-employment tax, write, "Exempt-Form 4415" on line 55 of Form 1040.

Adjustments

In figuring net earnings from self-employment, do not take into account income or (loss) from the following sources, or any deductions for expenses in connection with this income. Use Schedule SE, line 7, to exclude any such amounts reported in separate Schedule C that should not be taken into account in figuring your self-employment income. Exclude from line 2, Schedule SE, any item of income or expense that is not included in the computation of net earnings from farm self-employment and attach an explanation. Report additional first-year depreciation from nonfarm partnerships on Schedule SE, line 7, for social security self-employment tax purposes.

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as: (1) a public official (except as noted above); (2) an employee or employee representative under the railroad retirement system; or (3) an employee (except as indicated above).

Note.—*Income of an employee 18 or over from the sale of newspapers or magazines to an ultimate consumer is subject to self-employment tax if the employee kept the profits from such sales.*

Certain payments to retired partners.—Income received by a retired partner under a written partnership plan that provides for life-long periodic retirement payments if the retired partner has no interest in the partnership (except for the right to the retirement payments) and did not perform services for the partnership during the year.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. These include cash and crop shares received from a tenant or sharefarmer. Report these amounts on Schedule E, Part II. However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on Schedules F and SE.

The following are not real estate rentals: payments for the use or occupancy of rooms or other space where services are also furnished to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps or homes, or space in parking lots, warehouses, or storage garages. These payments must be included in figuring net earnings from self-employment.

Dividends and Interest.—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidence of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or its political subdivisions, unless received in the course of a trade or business as a dealer in stocks or securities.

Property gains and losses.—Gain or loss: (1) from the sale or exchange of a capital asset; (2) to which section 631 of the Internal Revenue Code applies; or (3) from the sale, exchange, involuntary conversion, or other disposition of property if that property is neither (a) stock in trade or other property of a kind which would properly be includible in inventory if on hand at the close of the tax year; nor (b) property held primarily for sale to customers in the ordinary course of the trade or business.

Net operating losses.—No deduction for net operating losses of other years is allowed in figuring net earnings from self-employment. Such deductions should be included as a "minus" figure on Form 1040, line 37.

More Than One Trade or Business

If you farmed and also had one or more other trades or businesses, your net earnings from self-employment are the combined net earnings from self-employment of all your trades and businesses. Thus, if you had a loss in one trade or business, it reduces the income from another trade or business. In such cases, use both Schedule F and Schedule C to figure net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on Schedule SE.

Joint Returns

For a joint return, 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 of profits or (losses) from all businesses on Form 1040, line 28 or 32, as appropriate. Then enter the combined self-employment tax on Form 1040, line 55.

Community Income

For the purpose of figuring net earnings from self-employment, if any of the income from a trade or business, including farming, is community income, all the income from that trade or business is considered the income of the husband, unless the wife exercises substantially all the management and control of the operation. In that case, all such income is considered the wife's. (See "Partnerships" below.)

If you file separate returns, attach Schedules C and SE or Schedules F and SE to the return of the spouse with self-employment income. Community income included on such schedules must be divided, for income tax purposes, on the basis of the community property laws.

Partnerships

In figuring his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership, including any guaranteed payments. No part of that share can be allocated to the partner's spouse, even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, as in other partnerships, the distributive share of each must be entered as partnership income on Form 1040, line 31, for income tax purposes, and on Schedule SE, line 1(b), for self-employment tax purposes. (Report nonfarm partnership income in Schedule SE, line 5(b), for social security self-employment tax purposes.)

Note.—*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 taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment.*

Optional Method for Computing Net Earnings From Farm Self-Employment

If your gross profits for the year from farming were not more than $2,400, you can report two-thirds of your gross profits from farming instead of your actual net earnings from farming. If your gross profits from farming were more than $2,400, and your actual net earnings from farming were less than $1,600, you can report $1,600.

The optional method may be used for one year and not for the next. If it is used, however, it must be applied to all farm earnings from self-employment for the year. It may be used to increase or decrease net farm earnings and it may be used even if the farming operation resulted in a loss. You may change the method (either from actual net to optional net or the reverse) after you file your return. The change may be effected by the taxpayer or someone qualified to act on his behalf if the taxpayer is incompetent or deceased.

For the optional method, a partner should figure his share of gross profits from the farm partnership according to the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payment plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

Optional Method for Computing Net Earnings From Nonfarm Self-employment

For years beginning after 1972, if you are a regularly self-employed individual you may, if you meet certain conditions, use

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an optional method to determine your net earnings from nonfarm self-employment. The option is available when your actual earnings from nonfarm self-employment are less than $1,600 and less than two-thirds of your gross nonfarm profits.

Under the nonfarm optional method, you as a regularly self-employed individual may report two-thirds of your gross nonfarm profits (but not more than $1,600) as your net earnings from self-employment if your net earnings from such self-employment are less than $1,600 and less than two-thirds of your gross nonfarm profits from such self-employment. However, unlike the farm optional method, the nonfarm optional method precludes you from reporting less than your actual net earnings from nonfarm self-employment.

You may use the optional method of computing net earnings from nonfarm self-employment if you are: (1) regularly self-employed, or (2) regularly a member of a partnership. This requirement is met if you had actual net earnings from self-employment of $400 or more (including your distributive share of the income or loss from any partnership of which you are a member) from trades or businesses (nonfarm and farm) in at least 2 years of the 3 consecutive years immediately preceding the year for which you elect to use the nonfarm option.

Do not use the optional method of computing net earnings from nonfarm self-employment for more than 5 years. The 5 years need not be consecutive.

If both nonfarm and farm businesses are involved, the nonfarm option may be used only if your actual net earnings from nonfarm self-employment are less than $1,600. Additionally, in all such combined cases your net nonfarm earnings must be less than two-thirds of your gross nonfarm profits in order 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 elect to use both the nonfarm option and the farm option in computing net earnings from self-employment, your maximum combined total of net earnings from self-employment for any one taxable year cannot be more than $1,600.

For the nonfarm optional method, a partner should figure his share of gross profits from a nonfarm partnership according to the partnership agreement. With guaranteed payments, his share of the partnership's gross profits is his guaranteed payment plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

Share-Farming Arrangements

If you produce crops or livestock on land belonging to another for a proportionate share of the crop 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 on Schedule F for income tax purposes and on Schedule SE for social security self-employment tax purposes.

For more information on self-employment tax, get **Publication 533,** Information on Self-Employment Tax free from your local IRS office.

Instructions for Schedule F (Form 1040)

Employer Identification Number

An employer identification number is not needed unless you were required to file an excise, alcohol, tobacco, firearms, or employment tax return (other than on Form 942 or Form CT–2).

A. Cash Receipts and Disbursements Method of Reporting

Include the following in income:

(1) Profits received from the sale of livestock and other items bought for resale.

(2) Cash and the value of merchandise or other property received from the sale of livestock and produce raised during 1973 or earlier years.

(3) Other farm income.

Your expenses are the amounts you paid during 1973, plus deductions such as depreciation.

You can elect to report crop insurance proceeds in income in the tax year following the tax year of destruction or damage if you can establish that it is your practice to report income from such crops in a following tax year. For more information, contact any Internal Revenue Service office, or get **Publication 225,** Farmer's Tax Guide.

B. Accrual Method of Reporting

The gross profits are figured as indicated in the summary of income and deductions on page 2 of Schedule F. Farm expenses are the actual expenses incurred during 1973, whether you paid them or not. You can value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, or you can use other methods. Farmers raising livestock can value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

C. Income

Generally, you should report all farm income in Schedule F. However, if you received rental income based on farm production or if you received crop shares based on the renting of all or part of your crop land on a crop share basis, and you did not materially participate in operating the farm, report such income on Form 4835, Farm Rental Income and Expense (such income is not subject to self-employment tax) and Schedule E. If you materially participated in the operation of a farm, the rental income you received is subject to self-employment tax and should be reported in Schedule F. Under both the cash and the accrual methods of reporting, you should report crop share rentals received in the year in which you convert them to money or its equivalent.

Report sales, exchanges, or involuntary conversions of certain trade or business property on Form 4797, Supplemental Schedule of Gains and Losses.

Anything of value received instead of cash, such as groceries in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce that you and your family used need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Recoveries from insurance on growing crops should be included. ("Cash method" taxpayers, see item A.)

Cooperative Allocations, Dividends and Advances

Also include in farm income: (1) per-unit retain allocations received from cooperatives in money and qualified per-unit retain certificates (to the extent of stated dollar amounts), and (2) patronage dividends received from cooperatives in money and qualified written notices of allocation (to the extent of stated dollar amount).

Patronage dividends received in property other than written notices of allocation are includible in farm income to the extent of fair market value.

Include in farm income, line 21, Schedule F, nonpatronage distributions received from farmers' cooperative exempt from tax under section 521.

Patronage dividends are excludable from your gross income if directly attributable to: (1) the purchase of personal, living, or family items; or (2) the purchase of capital assets, or depreciable property used in your business, but only where the basis of the items purchased is adjusted downward by the amount of the dividends excluded from income.

Cash advances received from marketing cooperatives you do business with are includible in farm income.

See **Publication 225** for detailed instructions on how and when to report the receipt and redemption of nonqualified certificates and nonqualified written notices, and the receipt of patronage dividends received on purchase of assets and nonbusiness purchases.

Federal Gasoline Tax Credit

If you use the "cash method," enter in Part I, line 24 any Federal gasoline tax claimed as a credit on Form 1040 for 1972. If you use the "accrual method," enter in Part V, line 65 any Federal gasoline tax you claim as a credit on Form 1040 for 1973.

Agricultural Program Payments

In Cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

In Materials and Services.—If you received benefits in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

Commodity Credit Corporation Loans

If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include the loan in income when received. If you made this election or delivered or forfeited the pledged commodity, enter the amount received on this line. In the case of an election, attach to your return a statement showing details of the loan. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

D. Expenses and Other Deductions

Note: That portion of payments willfully made in excess of Stabilization Guidelines are not deductible as a business expense under section 162(c)(2). (Revenue Ruling 72–236, 1972–1, C.B. 41.)

Hired Labor.—You can deduct amounts paid for farm labor. Do not deduct the value of your own labor or that of your family. Deduct only that part of the board which is purchased for hired labor. The value of products furnished by the farm and used in the board of hired labor is not deductible. Do not deduct amounts paid to those who did household work except to the extent their services are used in boarding and otherwise caring for farm laborers.

Repairs and Maintenance.—You can deduct amounts paid for repairs and maintenance of farm buildings (except your dwelling), farm machinery and equipment; and the cost of ordinary tools of short life or small cost, such as shovels, rakes, etc. Include in this deduction the total amount of repairs from Form 4832.

Rent of Farm, Part of Farm, or Pasture.—You can deduct rent paid in cash. If you are a tenant farmer paying rent to your landlord in the form of crops raised on the farm under a crop share agreement, you cannot deduct as rent the value of the crop, but you can deduct amounts paid in raising the crop.

Fertilizers, Lime, etc.—These can be either capitalized or deducted as an expense.

Taxes.—You can deduct State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Conservation Expenses.—You can deduct certain amounts spent (including any amount paid on an assessment levied by a soil or water conservation or drainage district to recover the amount the district spent) for soil or water conservation and the prevention of erosion on land you use.

The allowable deduction for any one year cannot exceed 25 percent of your gross income from farming (excluding certain gains from sales of assets such as farm machinery or from the disposition of land). But any excess can be carried over to the following years with the same limit applying to those years. See **Publication 225.**

Land Clearing.—You can deduct amounts spent for clearing land to make it suitable for farming. This deduction cannot be more than 25 percent of taxable income from farming, or $5,000, whichever is less.

Retirement Plans, etc.

Line 48.—Enter the amount you are claiming as a deduction for contributions to a pension, profit-sharing, or annuity plan.

Note: *Every employer who has adopted a pension, profit-sharing, or other funded deferred compensation plan, regardless of whether or not the plan is qualified under the Internal Revenue Code or whether a deduction is claimed for the current tax year, must file Form 4848 for all plans adopted. In general, Form 4848 must be filed on or before the 15th day of the 5th month following the close of the tax year. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 42, instead of on line 48 of Schedule F. (See Form 4848.)*

Line 49.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 48. Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare programs.

Automobile Expenses, Special Rule.—See page 9 of Form 1040 instructions for optional method of figuring deductible automobile expenses.

Other Farm Expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, etc.

Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals you raised that died is not deductible. For animals you bought that died, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

Planting and Developing Citrus and Almond Groves.—Charge to capital account expenses for the planting, cultivation, maintenance, or development of any citrus and almond grove (or part of such grove), incurred before the close of the fourth tax year beginning with the tax year in which trees were planted. (See **Publication 225.**)

Depreciation.—You can deduct an allowance for the depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule in Schedule F. In figuring depreciation, do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. You can claim depreciation on livestock not included in your inventory of livestock bought or raised for sale if you acquired them for work, breeding, or dairy purposes.

Class Life (ADR) System and Guideline Class Life System.—If you figure depreciation by using the Class Life (ADR) System for assets put in service after December 31, 1970, or the Guideline Class Life System for assets put in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). For more information, get **Instructions for Form 4832, Form 5006,** and **Publication 534,** Tax Information on Depreciation.

See instructions on the back of Form 4562 for more detailed information about methods of computing depreciation, other than the new depreciation rules mentioned above.

Income from farming is subject to the self-employment tax. (See Schedule SE.) If you filed Form 4029, do not file Schedule SE. Instead, write "Exempt—Form 4029" on line 55, Form 1040.

Additional Information Available.—You can get **Publication 225,** Farmer's Tax Guide, free from your county agricultural agent or Internal Revenue Service office.

Where To File.—Mail your return to the Internal Revenue Service Center for the place where you live. Use the addressed envelope that came with your return, or use the address below.

If you live in:	Send your return to:
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center 1040 Waverly Avenue Holtsville, N.Y. 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Massachusetts 01812
District of Columbia, Delaware, Maryland, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Hwy. Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 South St. Ogden, Utah 84201
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
California, Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, Calif. 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tennessee 38110

Foreign Addresses

If you are located in:	Use this address
Panama Canal Zone, American Samoa, Guam	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Virgin Islands: Permanent residents	Department of Finance, Tax Division Charlotte Amalie, St. Thomas, Virgin Islands 00801
Foreign country and have an A.P.O. or F.P.O. address	Internal Revenue Service Center for your permanent home State
Foreign country U.S. citizen and those excluding income under section 911 or 931	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155

For persons with incomes under $10,000 who do not itemize deductions on Schedule A, Form 1040.

If you could be claimed as a dependent on your parent's return and line 15 on your Form 1040 includes income other than earned income, do not use the Tax Tables. See page 7 of instructions.

Earned income means wages, salaries, professional fees, etc. for personal services rendered. It does not include compensation for your services that was a distribution of earnings and profits rather than a reasonable allowance for your work for a corporation.

If you engaged in a business in which both personal services and capital produced income, consider as earned income a reasonable allowance for your services, not more than 30 percent of your share of net profits of the business.

The standard deduction and deduction for exemptions have been taken into account in figuring the tax shown in these Tables.

The Tables show the lower tax after taking into account both the percentage standard deduction and the low income allowance except in the case of married people filing separately. For married people filing separate returns, the tables show the tax figured on the percentage standard deduction and on the low income allowance.

Select the Tax Table that covers the total number of exemptions on line 7. On the appropriate table, read down the income columns until you find the line covering the adjusted gross income you entered on line 15. Then read across to the column heading describing your filing status. Enter the tax you find there on line 16.

Married people filing separate returns: Choose either the low income allowance or percentage standard deduction to figure your tax. But if one uses the percentage standard deduction, both must use it. If you are married and living apart from your spouse, see page 4 of the instructions to see if you can be considered "unmarried" for purposes of using the tax tables below.

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

If line 15 (adjusted gross income) is—		And you are—				
				Married filing separate return claiming—		
At least	But less than	Single, not head of household	Head of household	Low income allowance	%Standard deduction	
		Your tax is—				
$0	$875	$0	$0	$0	$0	
875	900	0	0	0	1	
900	925	0	0	0	4	
925	950	0	0	0	7	
950	975	0	0	0	10	
975	1,000	0	0	0	13	
1,000	1,025	0	0	0	15	
1,025	1,050	0	0	0	18	
1,050	1,075	0	0	0	21	
1,075	1,100	0	0	0	24	
1,100	1,125	0	0	0	27	
1,125	1,150	0	0	0	30	
1,150	1,175	0	0	0	33	
1,175	1,200	0	0	0	36	
1,200	1,225	0	0	0	39	
1,225	1,250	0	0	0	42	
1,250	1,275	0	0	0	45	
1,275	1,300	0	0	0	48	
1,300	1,325	0	0	0	51	
1,325	1,350	0	0	0	54	
1,350	1,375	0	0	0	57	
1,375	1,400	0	0	0	60	
1,400	1,425	0	0	2	63	
1,425	1,450	0	0	5	66	
1,450	1,475	0	0	9	69	
1,475	1,500	0	0	12	72	
1,500	1,525	0	0	16	75	
1,525	1,550	0	0	19	79	
1,550	1,575	0	0	23	82	
1,575	1,600	0	0	26	85	
1,600	1,625	0	0	30	88	
1,625	1,650	0	0	33	91	
1,650	1,675	0	0	37	94	
1,675	1,700	0	0	40	98	
1,700	1,725	0	0	44	101	
1,725	1,750	0	0	47	104	
1,750	1,775	0	0	51	107	
1,775	1,800	0	0	54	110	
1,800	1,825	0	0	58	114	
1,825	1,850	0	0	61	117	
1,850	1,875	0	0	65	120	
1,875	1,900	0	0	68	123	
1,900	1,925	0	0	72	126	
1,925	1,950	0	0	76	130	
1,950	1,975	0	0	79	133	
1,975	2,000	0	0	83	136	
2,000	2,025	0	0	87	139	
2,025	2,050	0	0	91	142	
2,050	2,075	2	2	94	145	
2,075	2,100	5	5	98	149	
2,100	2,125	9	9	102	152	
2,125	2,150	12	12	106	156	
2,150	2,175	16	16	109	159	
2,175	2,200	19	19	113	162	
2,200	2,225	23	23	117	166	
2,225	2,250	26	26	121	169	
2,250	2,275	30	30	124	173	
2,275	2,300	33	33	128	176	
2,300	2,325	37	37	132	179	
2,325	2,350	40	40	136	183	
2,350	2,375	44	44	139	186	
2,375	2,400	47	47	143	190	
2,400	2,425	51	51	147	193	
2,425	2,450	54	54	151	196	
2,450	2,475	58	58	155	200	
2,475	2,500	61	61	159	203	
2,500	2,525	65	65	163	207	
2,525	2,550	68	68	167	210	
2,550	2,575	72	72	171	213	
2,575	2,600	76	75	175	217	
2,600	2,625	79	79	179	220	
2,625	2,650	83	82	183	224	
2,650	2,675	87	86	187	227	
2,675	2,700	91	89	191	231	
2,700	2,725	94	93	195	234	
2,725	2,750	98	96	199	238	
2,750	2,775	102	100	203	242	
2,775	2,800	106	103	207	245	
2,800	2,825	109	107	211	249	
2,825	2,850	113	110	215	253	
2,850	2,875	117	114	219	256	
2,875	2,900	121	117	223	260	
2,900	2,925	124	121	227	263	
2,925	2,950	128	124	231	267	
2,950	2,975	132	128	236	271	
2,975	3,000	136	131	240	274	
3,000	3,025	141	137	246	280	
3,025	3,050	149	144	255	287	
3,050	3,100	157	152	263	294	
3,100	3,150	169	164	276	307	
3,150	3,200	181	176	289	319	
3,200	3,250	193	189	297	324	
3,250	3,300	205	200	315	341	
3,300	3,350	217	213	328	349	
3,350	3,400	229	224	343	365	
3,400	3,450	238	232	353	373	
3,450	3,500	246	240	362	381	
3,500	3,550	255	248	372	389	
3,550	3,600	263	256	381	397	
3,600	3,650	272	264	391	405	
3,650	3,700	280	272	400	413	
3,700	3,750	289	280	410	421	
3,750	3,800	297	288	419	429	
3,800	3,850	306	296	429	438	
3,850	3,900	314	305	438	446	
3,900	3,950	322	314	448	454	
3,950	4,000	331	323	457	462	
4,000	4,050	339	332	467	470	
4,050	4,100	347	341	476	478	
4,100	4,150	356	350	486	486	
4,150	4,200	364	359	495	494	
4,200	4,250	372	368	505	502	
4,250	4,300	381	377	514	510	
4,300	4,350	389	386	524	518	
4,350	4,400	397	395	533	526	
4,400	4,450	406	404	543	534	
4,450	4,500	414	413	552	543	
4,500	4,550	422	422	562	551	
4,550	4,600	431	431	571	559	
4,600	4,650	439	440	581	567	
4,650	4,700	448	449	590	575	
4,700	4,750	456	458	600	583	
4,750	4,800	465	467	609	591	
4,800	4,850	473	476	619	599	
4,850	4,900	482	485	628	607	
4,900	4,950	490	494	638	615	
4,950	5,000	498	503	647	623	
5,000	5,050	507	512	657	631	
5,050	5,100	515	521	666	639	
5,100	5,150	524	530	676	647	
5,150	5,200	532	539	685	656	
5,200	5,250	541	548	696	664	
5,250	5,300	549	557	707	672	
5,300	5,350	558	566	718	680	
5,350	5,400	566	575	729	688	
5,400	5,450	575	584	740	697	
5,450	5,500	583	593	751	706	
5,500	5,550	592	602	762	716	
5,550	5,600	600	611	773	725	
5,600	5,650	609	620	784	734	
5,650	5,700	619	629	795	744	
5,700	5,750	628	638	806	753	
5,750	5,800	638	647	817	762	
5,800	5,850	647	656	828	772	
5,850	5,900	657	665	839	781	
5,900	5,950	666	676	850	790	
5,950	6,000	676	684	861	800	
6,000	6,050	685	693	872	809	
6,050	6,100	695	703	883	818	
6,100	6,150	706	713	894	828	
6,150	6,200	716	722	905	837	
6,200	6,250	727	732	915	846	
6,250	6,300	737	741	927	856	
6,300	6,350	748	751	938	865	
6,350	6,400	758	760	949	875	
6,400	6,450	769	769	960	884	
6,450	6,500	779	778	971	894	
6,500	6,550	790	790	938	865	
6,550	6,600	800	800	949	875	
6,600	6,650	811	809	960	884	
6,650	6,700	821	819	971	894	
6,700	6,750	832	788	982	905	
6,750	6,800	842	798	993	916	
6,800	6,850	853	807	1,004	927	
6,850	6,900	863	817	1,015	938	
6,900	6,950	874	828	1,026	949	
6,950	7,000	884	838	1,037	960	
7,000	7,050	895	848	1,048	971	
7,050	7,100	905	855	1,059	982	
7,100	7,150	916	864	1,070	993	
7,150	7,200	926	874	1,081	1,004	
7,200	7,250	937	883	1,092	1,015	
7,250	7,300	947	893	1,103	1,026	
7,300	7,350	958	902	1,114	1,037	
7,350	7,400	968	912	1,125	1,048	
7,400	7,450	979	921	1,136	1,059	
7,450	7,500	989	931	1,149	1,070	
7,500	7,550	1,000	940	1,161	1,081	
7,550	7,600	1,010	950	1,174	1,092	
7,600	7,650	1,021	959	1,186	1,103	
7,650	7,700	1,031	969	1,199	1,114	
7,700	7,750	1,042	978	1,211	1,125	
7,750	7,800	1,052	988	1,224	1,136	
7,800	7,850	1,063	997	1,236	1,149	
7,850	7,900	1,073	1,007	1,249	1,161	
7,900	7,950	1,084	1,016	1,261	1,174	
7,950	8,000	1,094	1,026	1,274	1,186	
8,000	8,050	1,105	1,035	1,286	1,199	
8,050	8,100	1,116	1,046	1,299	1,211	
8,100	8,150	1,126	1,057	1,311	1,224	
8,150	8,200	1,137	1,067	1,324	1,236	
8,200	8,250	1,152	1,079	1,336	1,249	
8,250	8,300	1,164	1,090	1,349	1,261	
8,300	8,350	1,176	1,101	1,361	1,274	
8,350	8,400	1,188	1,112	1,374	1,286	
8,400	8,450	1,200	1,123	1,386	1,299	
8,450	8,500	1,212	1,134	1,399	1,311	
8,500	8,550	1,224	1,145	1,411	1,324	
8,550	8,600	1,236	1,156	1,424	1,336	
8,600	8,650	1,248	1,167	1,436	1,349	
8,650	8,700	1,260	1,177	1,449	1,361	
8,700	8,750	1,270	1,187	1,461	1,374	
8,750	8,800	1,280	1,196	1,474	1,386	
8,800	8,850	1,290	1,205	1,486	1,399	
8,850	8,900	1,301	1,215	1,499	1,411	
8,900	8,950	1,311	1,224	1,511	1,424	
8,950	9,000	1,321	1,233	1,524	1,436	
9,000	9,050	1,331	1,243	1,536	1,449	
9,050	9,100	1,342	1,252	1,549	1,461	
9,100	9,150	1,352	1,261	1,561	1,474	
9,150	9,200	1,362	1,271	1,574	1,486	
9,200	9,250	1,372	1,280	1,586	1,499	
9,250	9,300	1,382	1,289	1,599	1,511	
9,300	9,350	1,392	1,299	1,611	1,524	
9,350	9,400	1,403	1,308	1,624	1,536	
9,400	9,450	1,413	1,317	1,637	1,549	
9,450	9,500	1,423	1,327	1,651	1,561	
9,500	9,550	1,433	1,336	1,665	1,574	
9,550	9,600	1,443	1,346	1,678	1,586	
9,600	9,650	1,454	1,355	1,693	1,599	
9,650	9,700	1,464	1,364	1,707	1,611	
9,700	9,750	1,474	1,374	1,721	1,624	
9,750	9,800	1,484	1,383	1,735	1,637	
9,800	9,850	1,494	1,392	1,749	1,651	
9,850	9,900	1,505	1,402	1,763	1,665	
9,900	9,950	1,515	1,411	1,777	1,679	
9,950	10,000	1,525	1,420	1,791	1,693	

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Table 2 —Returns claiming TWO exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is—		And you are—				
				Married filing separate return claiming—		
At least	But less than	Single, not head of household	Head of household	Low income allowance	%Standard deduction	
		Your tax is—				
$0	$1,775	$0	$0	$0	$0	
1,775	1,800	0	0	0	3	
1,800	1,825	0	0	0	6	
1,825	1,850	0	0	0	9	
1,850	1,875	0	0	0	12	
1,875	1,900	0	0	0	15	
1,900	1,925	0	0	0	18	
1,925	1,950	0	0	0	21	
1,950	1,975	0	0	0	24	
1,975	2,000	0	0	0	27	
2,000	2,025	0	0	0	29	
2,025	2,050	0	0	0	32	
2,050	2,075	0	0	0	35	
2,075	2,100	0	0	0	38	
2,100	2,125	0	0	0	41	
2,125	2,150	0	0	0	44	
2,150	2,175	0	0	0	47	
2,175	2,200	0	0	0	50	
2,200	2,225	0	0	0	53	
2,225	2,250	0	0	0	56	
2,250	2,275	0	0	0	59	
2,275	2,300	0	0	0	62	
2,300	2,325	0	0	0	65	
2,325	2,350	0	0	0	68	
2,350	2,375	0	0	0	71	
2,375	2,400	0	0	0	74	
2,400	2,425	0	0	0	78	
2,425	2,450	0	0	0	81	
2,450	2,475	0	0	0	84	
2,475	2,500	0	0	0	87	
2,500	2,525	0	0	0	91	
2,525	2,550	0	0	0	94	
2,550	2,575	0	0	0	97	
2,575	2,600	0	0	0	101	
2,600	2,625	0	0	0	103	
2,625	2,650	0	0	0	106	
2,650	2,675	0	0	0	109	
2,675	2,700	0	0	0	113	
2,700	2,725	0	0	0	116	
2,725	2,750	0	0	0	119	
2,750	2,775	0	0	0	122	
2,775	2,800	0	0	0	125	
2,800	2,825	2	2	2	129	
2,825	2,850	5	5	5	132	
2,850	2,875	9	9	9	102	
2,875	2,900	12	12	12	106	
2,900	2,925	16	16	16	109	
2,925	2,950	19	19	19	113	
2,950	2,975	23	23	23	117	
2,975	3,000	26	26	26	121	
3,000	3,050	32	32	32	126	
3,050	3,100	39	39	39	134	
3,100	3,150	46	46	46	141	
3,150	3,200	53	53	53	149	
3,200	3,250	60	60	60	157	
3,250	3,300	67	67	67	165	
3,300	3,350	74	74	74	173	
3,350	3,400	81	81	81	181	
3,400	3,450	89	88	88	189	
3,450	3,500	98	95	95	197	
3,500	3,550	104	102	102	205	
3,550	3,600	111	109	109	213	
3,600	3,650	119	116	116	221	
3,650	3,700	126	123	123	229	
3,700	3,750	134	130	130	238	
3,750	3,800	141	137	137	246	
3,800	3,850	149	144	144	255	
3,850	3,900	157	152	151	263	
3,900	3,950	165	160	159	272	
3,950	4,000	173	168	168	280	
4,000	4,050	181	176	174	289	
4,050	4,100	189	184	181	297	
4,100	4,150	197	192	189	306	
4,150	4,200	205	200	196	315	
4,200	4,250	213	208	204	324	
4,250	4,300	221	216	211	334	
4,300	4,350	229	224	219	343	
4,350	4,400	238	232	226	353	
4,400	4,450	246	240	234	362	
4,450	4,500	255	248	241	372	
4,500	4,550	263	256	249	381	
4,550	4,600	272	264	256	391	
4,600	4,650	280	272	264	400	
4,650	4,700	289	280	271	410	
4,700	4,750	297	288	279	419	
4,750	4,800	306	296	286	429	
4,800	4,850	315	305	294	438	
4,850	4,900	324	314	302	448	
4,900	4,950	334	323	310	457	
4,950	5,000	343	332	318	467	
5,000	5,050	353	341	328	476	
5,050	5,100	362	350	334	486	
5,100	5,150	372	359	342	495	
5,150	5,200	381	368	350	505	
5,200	5,250	391	377	358	514	
5,250	5,300	400	386	366	524	
5,300	5,350	410	395	374	533	
5,350	5,400	419	404	382	543	
5,400	5,450	429	413	390	552	
5,450	5,500	438	422	398	562	
5,500	5,550	448	431	406	571	
5,550	5,600	457	440	414	581	
5,600	5,650	467	449	422	590	
5,650	5,700	476	458	430	600	
5,700	5,750	486	467	438	609	
5,750	5,800	495	476	446	619	
5,800	5,850	505	485	454	628	
5,850	5,900	514	494	463	638	
5,900	5,950	524	503	471	647	
5,950	6,000	533	512	480	657	
6,000	6,050	543	521	488	666	
6,050	6,100	552	530	497	676	
6,100	6,150	562	539	505	685	
6,150	6,200	571	548	514	696	
6,200	6,250	581	557	522	707	
6,250	6,300	590	566	531	718	
6,300	6,350	600	575	539	729	
6,350	6,400	609	584	548	740	
6,400	6,450	619	593	556	751	
6,450	6,500	628	602	565	762	
6,500	6,550	638	611	573	773	
6,550	6,600	647	620	582	784	
6,600	6,650	657	629	590	795	
6,650	6,700	666	638	599	806	
6,700	6,750	676	647	607	817	
6,750	6,800	685	656	616	828	
6,800	6,850	695	665	625	839	
$6,850	$6,900	$706	$674	$634	$850	
6,900	6,950	716	684	644	861	
6,950	7,000	727	693	653	872	
7,000	7,050	737	703	663	883	
7,050	7,100	748	712	672	894	
7,100	7,150	758	722	682	905	
7,150	7,200	769	731	691	916	
7,200	7,250	779	741	701	927	
7,250	7,300	790	750	710	938	
7,300	7,350	800	760	720	949	
7,350	7,400	811	769	729	960	
7,400	7,450	821	778	739	971	
7,450	7,500	832	788	748	982	
7,500	7,550	842	798	758	993	
7,550	7,600	853	807	767	1,004	
7,600	7,650	863	817	777	1,015	
7,650	7,700	874	826	788	1,026	
7,700	7,750	884	836	796	1,037	
7,750	7,800	895	845	805	1,048	
7,800	7,850	905	855	815	1,059	
7,850	7,900	916	864	824	1,070	
7,900	7,950	926	874	834	1,081	
7,950	8,000	937	883	843	1,092	
8,000	8,050	947	893	853	1,103	
8,050	8,100	958	902	862	1,114	
8,100	8,150	968	912	872	1,125	
8,150	8,200	979	921	881	1,138	
8,200	8,250	989	931	891	1,149	
8,250	8,300	1,000	940	900	1,161	
8,300	8,350	1,010	950	910	1,174	
8,350	8,400	1,021	959	919	1,186	
8,400	8,450	1,031	969	929	1,199	
8,450	8,500	1,042	976	938	1,211	
8,500	8,550	1,052	986	948	1,224	
8,550	8,600	1,063	997	957	1,236	
8,600	8,650	1,073	1,007	967	1,249	
8,650	8,700	1,083	1,016	976	1,261	
8,700	8,750	1,092	1,024	984	1,274	
8,750	8,800	1,101	1,032	992	1,286	
8,800	8,850	1,110	1,040	1,000	1,299	
8,850	8,900	1,121	1,050	1,008	1,311	
8,900	8,950	1,131	1,059	1,018	1,324	
8,950	9,000	1,141	1,068	1,024	1,336	
9,000	9,050	1,151	1,078	1,033	1,349	
9,050	9,100	1,161	1,087	1,041	1,361	
9,100	9,150	1,172	1,096	1,049	1,374	
9,150	9,200	1,182	1,106	1,057	1,388	
9,200	9,250	1,192	1,115	1,065	1,399	
9,250	9,300	1,202	1,124	1,073	1,411	
9,300	9,350	1,212	1,134	1,081	1,424	
9,350	9,400	1,223	1,143	1,089	1,436	
9,400	9,450	1,233	1,152	1,097	1,449	
9,450	9,500	1,243	1,162	1,105	1,461	
9,500	9,550	1,253	1,171	1,113	1,474	
9,550	9,600	1,263	1,181	1,121	1,486	
9,600	9,650	1,274	1,190	1,129	1,499	
9,650	9,700	1,284	1,199	1,138	1,511	
9,700	9,750	1,294	1,209	1,146	1,524	
9,750	9,800	1,304	1,218	1,154	1,536	
9,800	9,850	1,314	1,227	1,162	1,549	
9,850	9,900	1,325	1,237	1,170	1,561	
9,900	9,950	1,335	1,246	1,178	1,574	
9,950	10,000	1,345	1,255	1,186	1,588	

Table 3 —Returns claiming THREE exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is—		And you are—				
				Married filing separate return claiming—		
At least	But less than	Single, not head of household	Head of household	Low income allowance	%Standard deduction	
		Your tax is—				
$0	$2,650	$0	$0	$0	$0	
2,650	2,675	0	0	0	2	
2,675	2,700	0	0	0	5	
2,700	2,725	0	0	0	8	
2,725	2,750	0	0	0	11	
2,750	2,775	0	0	0	14	
2,775	2,800	0	0	0	17	
2,800	2,825	0	0	0	20	
2,825	2,850	0	0	0	23	
2,850	2,875	0	0	0	26	
$2,875	$2,900	$0	$0	$0	$29	
2,900	2,925	0	0	0	32	

Continued on next page

*This column may also be used by certain widows or widowers who qualify for special tax rates.

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Table 3 —Returns claiming THREE exemptions (and not itemizing deductions) (Continued)

If line 15 (adjusted gross income) is— At least	But less than	And you are— Single, not head of household	Head of household	* Married filing joint return	Married filing separate return claiming— Low income allowance	% Standard deduction
		Your tax is—				
$2,925	$2,950	$0	$0	$0	$5	$35
2,950	2,975	0	0	0	9	38
2,975	3,000	0	0	0	12	41
3,000	3,050	0	0	0	18	45
3,050	3,100	0	0	0	25	51
3,100	3,150	0	0	0	32	57
3,150	3,200	0	0	0	39	63
3,200	3,250	0	0	0	46	69
3,250	3,300	0	0	0	53	75
3,300	3,350	0	0	0	60	81
3,350	3,400	0	0	0	67	88
3,400	3,450	0	0	0	74	94
3,450	3,500	0	0	0	81	101
3,500	3,550	0	0	0	89	107
3,550	3,600	4	4	4	98	113
3,600	3,650	11	11	11	104	120
3,650	3,700	18	18	18	111	126
3,700	3,750	25	25	25	119	132
3,750	3,800	32	32	32	126	139
3,800	3,850	39	39	39	134	145
3,850	3,900	46	46	46	141	152
3,900	3,950	53	53	53	149	159
3,950	4,000	60	60	60	157	166
4,000	4,050	67	67	67	165	172
4,050	4,100	74	74	74	173	179
4,100	4,150	81	81	81	181	186
4,150	4,200	89	88	88	189	193
4,200	4,250	96	95	95	197	200
4,250	4,300	104	102	102	205	206
4,300	4,350	111	109	109	213	213
4,350	4,400	119	116	116	221	220
4,400	4,450	126	123	123	229	227
4,450	4,500	134	130	130	238	234
4,500	4,550	141	137	137	246	241
4,550	4,600	149	144	144	255	248
4,600	4,650	157	152	151	263	256
4,650	4,700	165	160	159	272	263
4,700	4,750	173	168	166	280	270
4,750	4,800	181	176	174	289	277
4,800	4,850	189	184	181	297	285
4,850	4,900	197	192	189	306	292
4,900	4,950	205	200	196	315	299
4,950	5,000	213	208	204	324	306
5,000	5,050	221	216	211	334	314
5,050	5,100	229	224	219	343	322
5,100	5,150	238	232	226	353	330
5,150	5,200	246	240	234	362	338
5,200	5,250	255	248	241	372	346
$5,250	$5,300	$263	$256	$249	$381	$354
5,300	5,350	272	264	256	391	362
5,350	5,400	280	272	264	400	371
5,400	5,450	289	280	271	410	379
5,450	5,500	297	288	279	419	387
5,500	5,550	306	296	286	429	395
5,550	5,600	315	305	294	438	403
5,600	5,650	324	314	302	448	411
5,650	5,700	334	323	310	457	419
5,700	5,750	343	332	318	467	427
5,750	5,800	353	341	326	476	435
5,800	5,850	362	350	334	486	443
5,850	5,900	372	359	342	495	451
5,900	5,950	381	368	350	505	459
5,950	6,000	391	377	358	514	467
6,000	6,050	400	386	366	524	475
6,050	6,100	410	395	374	533	484
6,100	6,150	419	404	382	543	492
6,150	6,200	428	413	390	552	500
6,200	6,250	438	422	398	562	508
6,250	6,300	448	431	406	571	516
6,300	6,350	457	440	414	581	524
6,350	6,400	467	449	422	590	532
6,400	6,450	476	458	430	600	540
6,450	6,500	486	467	438	609	548
6,500	6,550	495	476	446	619	556
6,550	6,600	505	485	454	628	564
6,600	6,650	514	494	463	638	572
6,650	6,700	524	503	471	647	581
6,700	6,750	533	512	480	657	590
6,750	6,800	543	521	488	666	600
6,800	6,850	552	530	497	676	609
6,850	6,900	562	539	505	685	619
6,900	6,950	571	548	514	696	628
6,950	7,000	581	557	522	707	638
7,000	7,050	590	566	531	718	647
7,050	7,100	600	575	539	729	657
7,100	7,150	609	584	548	740	666
7,150	7,200	619	593	556	751	676
7,200	7,250	628	602	565	762	685
7,250	7,300	638	611	573	773	696
7,300	7,350	647	620	582	784	707
7,350	7,400	657	629	590	795	718
7,400	7,450	666	638	599	806	729
7,450	7,500	676	647	607	817	740
7,500	7,550	685	656	616	828	751
7,550	7,600	695	665	625	839	762
7,600	7,650	706	674	634	850	773

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

If line 15 (adjusted gross income) is— At least	But less than	And you are— Single, not head of household	Head of household	* Married filing joint return	Married filing separate return claiming— Low income allowance	% Standard deduction
		Your tax is—				
$0	$3,550	$0	$0	$0	$0	$5
3,550	3,600	0	0	0	0	5
3,600	3,650	0	0	0	0	11
3,650	3,700	0	0	0	4	17
3,700	3,750	0	0	0	11	23
3,750	3,800	0	0	0	18	29
3,800	3,850	0	0	0	25	35
3,850	3,900	0	0	0	32	41
3,900	3,950	0	0	0	39	47
3,950	4,000	0	0	0	46	53
4,000	4,050	0	0	0	53	59
4,050	4,100	0	0	0	60	65
4,100	4,150	0	0	0	67	71
4,150	4,200	0	0	0	74	77
4,200	4,250	0	0	0	81	84
4,250	4,300	0	0	0	89	90
4,300	4,350	4	4	4	96	96
4,350	4,400	11	11	11	104	103
4,400	4,450	18	18	18	111	109
4,450	4,500	25	25	25	119	116
4,500	4,550	32	32	32	126	122
$4,550	$4,600	$39	$39	$39	$134	$128
4,600	4,650	46	46	46	141	135
4,650	4,700	53	53	53	149	141
4,700	4,750	60	60	60	157	148
4,750	4,800	67	67	67	165	154
4,800	4,850	74	74	74	173	161
4,850	4,900	81	81	81	181	168
4,900	4,950	89	88	88	189	175
4,950	5,000	96	95	95	197	182
5,000	5,050	104	102	102	205	188
5,050	5,100	111	109	109	213	195
5,100	5,150	119	116	116	221	202
5,150	5,200	126	123	123	229	209
5,200	5,250	134	130	130	238	216
5,250	5,300	141	137	137	246	222
5,300	5,350	149	144	144	255	229
5,350	5,400	157	152	151	263	237
5,400	5,450	165	160	159	272	244
5,450	5,500	173	168	166	280	251
5,500	5,550	181	176	174	289	258
5,550	5,600	189	184	181	297	266
$5,600	$5,650	$197	$192	$189	$306	$273
5,650	5,700	205	200	196	315	280
5,700	5,750	213	208	204	324	287
5,750	5,800	221	216	211	334	294
5,800	5,850	229	224	219	343	302
5,850	5,900	238	232	226	353	309
5,900	5,950	246	240	234	362	317
5,950	6,000	255	248	241	372	325
6,000	6,050	263	256	249	381	333
6,050	6,100	272	264	256	391	341
6,100	6,150	280	272	264	400	349
6,150	6,200	289	280	271	410	357
6,200	6,250	297	288	279	419	365
6,250	6,300	306	296	286	429	373
6,300	6,350	315	305	294	438	381
6,350	6,400	324	314	302	448	390
6,400	6,450	334	323	310	457	398
6,450	6,500	343	332	318	467	406

Continued on next page

*This column may also be used by certain widows or widowers who qualify for special tax rates.

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

If line 15 (adjusted gross income) is— At least	But less than	And you are— Single, not head of household	Head of household	* Married filing joint return	Married filing separate return claiming— Low income allowance	% Standard deduction
		Your tax is—				
$7,650	$7,700	$716	$684	$644	$861	$784
7,700	7,750	727	693	653	872	795
7,750	7,800	737	703	663	883	808
7,800	7,850	748	712	672	894	817
7,850	7,900	758	722	682	905	828
7,900	7,950	769	731	691	916	839
7,950	8,000	779	741	701	927	850
8,000	8,050	790	750	710	938	861
8,050	8,100	800	760	720	949	872
8,100	8,150	811	769	729	960	883
8,150	8,200	821	779	739	971	894
8,200	8,250	832	788	748	982	905
8,250	8,300	842	798	758	993	916
8,300	8,350	853	807	767	1,004	927
8,350	8,400	863	817	777	1,015	938
8,400	8,450	874	826	786	1,026	949
8,450	8,500	884	836	796	1,037	960
8,500	8,550	895	845	805	1,048	971
8,550	8,600	905	855	815	1,059	982
8,600	8,650	916	864	824	1,070	993
8,650	8,700	926	874	834	1,081	1,004
8,700	8,750	935	882	842	1,092	1,015
8,750	8,800	944	890	850	1,103	1,026
8,800	8,850	953	898	858	1,114	1,037
8,850	8,900	962	906	866	1,125	1,048
8,900	8,950	971	914	874	1,136	1,059
8,950	9,000	980	922	882	1,149	1,070
9,000	9,050	988	930	890	1,161	1,081
9,050	9,100	997	938	898	1,174	1,092
9,100	9,150	1,006	946	906	1,186	1,103
9,150	9,200	1,015	954	914	1,199	1,114
9,200	9,250	1,024	962	922	1,211	1,125
9,250	9,300	1,033	970	930	1,224	1,136
9,300	9,350	1,042	978	938	1,236	1,149
9,350	9,400	1,051	987	947	1,249	1,161
9,400	9,450	1,060	995	955	1,261	1,174
9,450	9,500	1,069	1,003	963	1,274	1,186
9,500	9,550	1,078	1,011	971	1,286	1,199
9,550	9,600	1,087	1,019	979	1,299	1,211
9,600	9,650	1,096	1,027	987	1,311	1,224
9,650	9,700	1,104	1,035	995	1,324	1,236
9,700	9,750	1,114	1,044	1,003	1,336	1,249
9,750	9,800	1,124	1,053	1,011	1,349	1,261
9,800	9,850	1,134	1,062	1,019	1,361	1,274
9,850	9,900	1,145	1,072	1,027	1,374	1,286
9,900	9,950	1,155	1,081	1,035	1,386	1,299
9,950	10,000	1,165	1,090	1,043	1,399	1,311

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

If line 15 (adjusted gross income) is— At least	But less than	And you are— Single, not head of household	Head of household	* Married filing joint return	Married filing separate return claiming— Low income allowance	% Standard deduction
		Your tax is—				
$7,700	$7,750	$581	$557	$522	$707	$638
7,750	7,800	590	566	531	718	647
7,800	7,850	600	575	539	729	657
7,850	7,900	609	584	548	740	666
7,900	7,950	619	593	556	751	676
7,950	8,000	628	602	565	762	685
8,000	8,050	638	611	573	773	696
8,050	8,100	647	620	582	784	707
8,100	8,150	657	629	590	795	718
8,150	8,200	668	638	599	806	729
8,200	8,250	678	647	607	817	740
8,250	8,300	685	656	616	828	751
8,300	8,350	695	665	625	839	762
8,350	8,400	706	674	634	850	773
8,400	8,450	716	684	644	861	784
8,450	8,500	727	693	653	872	795
8,500	8,550	737	703	663	883	806
8,550	8,600	748	712	672	894	817
8,600	8,650	758	722	682	905	828
8,650	8,700	768	731	691	916	839
8,700	8,750	777	739	699	927	850
8,750	8,800	786	747	707	938	861
8,800	8,850	795	755	715	949	872

Table 5 —Returns claiming FIVE exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	And you are— Single, not head of household	Head of household	* Married filing joint return	Married filing separate return claiming— Low income allowance	% Standard deduction
		Your tax is—				
$0	$4,400	$0	$0	$0	$0	$0
4,400	4,450	0	0	0	4	2
4,450	4,500	0	0	0	11	8
4,500	4,550	0	0	0	18	13
4,550	4,600	0	0	0	25	19
4,600	4,650	0	0	0	32	25
4,650	4,700	0	0	0	39	31
4,700	4,750	0	0	0	46	37
4,750	4,800	0	0	0	53	43
4,800	4,850	0	0	0	60	49
4,850	4,900	0	0	0	67	55
4,900	4,950	0	0	0	74	61
4,950	5,000	0	0	0	81	67
5,000	5,050	0	0	0	89	73
5,050	5,100	4	4	4	96	80
5,100	5,150	11	11	11	104	86
5,150	5,200	18	18	18	111	92
5,200	5,250	25	25	25	119	99
5,250	5,300	32	32	32	126	105
5,300	5,350	39	39	39	134	111
5,350	5,400	46	46	46	141	118
5,400	5,450	53	53	53	149	124
5,450	5,500	60	60	60	157	131
5,500	5,550	67	67	67	165	137
5,550	5,600	74	74	74	173	143
5,600	5,650	81	81	81	181	150
5,650	5,700	89	88	88	189	157
5,700	5,750	96	95	95	197	164
5,750	5,800	104	102	102	205	170
5,800	5,850	111	109	109	213	177
5,850	5,900	119	116	116	221	184
5,900	5,950	126	123	123	229	191
5,950	6,000	134	130	130	238	198
6,000	6,050	141	137	137	246	204
6,050	6,100	149	144	144	255	211
6,100	6,150	157	152	151	263	218
6,150	6,200	165	160	159	272	225
6,200	6,250	173	168	166	280	232
$6,250	$6,300	$181	$176	$174	$289	$239
6,300	6,350	189	184	181	297	246
6,350	6,400	197	192	189	306	254
6,400	6,450	205	200	196	315	261
6,450	6,500	213	208	204	324	268
6,500	6,550	221	216	211	334	275
6,550	6,600	229	224	219	343	283
6,600	6,650	238	232	226	353	290
6,650	6,700	246	240	234	362	297
6,700	6,750	255	248	241	372	306
6,750	6,800	263	256	249	381	315
6,800	6,850	272	264	256	391	324
6,850	6,900	280	272	264	400	334
6,900	6,950	289	280	271	410	343
6,950	7,000	297	288	279	419	353
7,000	7,050	306	296	286	429	362
7,050	7,100	315	305	294	438	372
7,100	7,150	324	314	302	448	381
7,150	7,200	334	323	310	457	391
7,200	7,250	343	332	318	467	400
7,250	7,300	353	341	326	476	410
7,300	7,350	362	350	334	486	419
7,350	7,400	372	359	342	495	429
7,400	7,450	381	368	350	505	438
7,450	7,500	391	377	358	514	448
7,500	7,550	400	386	368	524	457
7,550	7,600	410	395	374	533	467
7,600	7,650	419	404	382	543	476
7,650	7,700	429	413	390	552	486
7,700	7,750	438	422	398	562	495
7,750	7,800	448	431	406	571	505
7,800	7,850	457	440	414	581	514
7,850	7,900	467	449	422	590	524
7,900	7,950	476	458	430	600	533
7,950	8,000	486	467	438	609	543
8,000	8,050	495	476	446	619	552
8,050	8,100	505	485	454	628	562
8,100	8,150	514	494	463	638	571
$8,150	$8,200	$523	$503	$471	$647	$581
8,200	8,250	533	512	480	657	590
8,250	8,300	543	521	488	666	600
8,300	8,350	552	530	497	676	609
8,350	8,400	562	539	505	685	619
8,400	8,450	571	548	514	696	628
8,450	8,500	581	557	522	707	638
8,500	8,550	590	566	531	718	647
8,550	8,600	600	575	539	729	657
8,600	8,650	609	584	548	740	666
8,650	8,700	619	592	556	751	676
8,700	8,750	627	600	563	762	685
8,750	8,800	635	608	570	773	696
8,800	8,850	643	615	578	784	707
8,850	8,900	651	623	585	795	718
8,900	8,950	659	631	592	806	729
8,950	9,000	667	638	599	817	740
9,000	9,050	675	646	607	828	751
9,050	9,100	683	653	614	839	762
9,100	9,150	691	661	621	850	773
9,150	9,200	700	669	629	861	784
9,200	9,250	709	677	637	872	795
9,250	9,300	718	685	645	883	808
9,300	9,350	727	693	653	894	817
9,350	9,400	736	702	662	905	828
9,400	9,450	745	710	670	916	839
9,450	9,500	754	718	678	927	850
9,500	9,550	763	726	686	938	861
9,550	9,600	772	734	694	949	872
9,600	9,650	781	742	702	960	883
9,650	9,700	789	750	710	971	894
9,700	9,750	798	758	718	982	905
9,750	9,800	807	766	726	993	916
9,800	9,850	816	774	734	1,004	927
9,850	9,900	825	782	742	1,015	938
9,900	9,950	834	790	750	1,026	949
9,950	10,000	843	798	758	1,037	960

Table 6 —Returns claiming SIX exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	And you are— Single, not head of household	Head of household	* Married filing joint return	Married filing separate return claiming— Low income allowance	% Standard deduction
		Your tax is—				
$0	$5,150	$0	$0	$0	$0	$0
5,150	5,200	0	0	0	4	0
5,200	5,250	0	0	0	11	0
5,250	5,300	0	0	0	18	0
$5,300	$5,350	$0	$0	$0	$25	$4
5,350	5,400	0	0	0	32	10
5,400	5,450	0	0	0	39	16
5,450	5,500	0	0	0	46	22
$5,500	$5,550	$0	$0	$0	$53	$27

Continued on next page

*This column may also be used by certain widows or widowers who qualify for special tax rates.

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Table 6 —Returns claiming SIX exemptions (and not itemizing deductions) (Continued)

If line 15 (adjusted gross income) is— At least	But less than	And you are— Single, not head of household	Head of household	Married filing joint return*	Married filing separate return claiming— Low income allowance	Married filing separate return claiming— %Standard deduction
		Your tax is—				
$5,550	$5,600	$0	$0	$0	$60	$33
5,600	5,650	0	0	0	67	39
5,650	5,700	0	0	0	74	45
5,700	5,750	0	0	0	81	51
5,750	5,800	0	0	0	89	57
5,800	5,850	4	4	4	96	63
5,850	5,900	11	11	11	104	69
5,900	5,950	18	18	18	111	75
5,950	6,000	25	25	25	119	82
6,000	6,050	32	32	32	126	88
6,050	6,100	39	39	39	134	95
6,100	6,150	46	46	46	141	101
6,150	6,200	53	53	53	149	107
6,200	6,250	60	60	60	157	114
6,250	6,300	67	67	67	165	120
6,300	6,350	74	74	74	173	126
6,350	6,400	81	81	81	181	133
6,400	6,450	89	88	88	189	139
6,450	6,500	96	95	95	197	146
6,500	6,550	104	102	102	205	152
6,550	6,600	111	109	109	213	159
6,600	6,650	119	116	116	221	166
6,650	6,700	126	123	123	229	173
6,700	6,750	134	130	130	238	181
6,750	6,800	141	137	137	246	189
6,800	6,850	149	144	144	255	197
6,850	6,900	157	152	151	263	205
6,900	6,950	165	160	159	272	213
6,950	7,000	173	168	166	280	221
7,000	7,050	181	176	174	289	229
$7,050	$7,100	$189	$184	$181	$297	$236
7,100	7,150	197	192	189	306	246
7,150	7,200	205	200	196	315	255
7,200	7,250	213	208	204	324	263
7,250	7,300	221	216	211	334	272
7,300	7,350	229	224	219	343	280
7,350	7,400	238	232	226	353	289
7,400	7,450	246	240	234	362	297
7,450	7,500	255	248	241	372	306
7,500	7,550	263	256	249	381	315
7,550	7,600	272	264	256	391	324
7,600	7,650	280	272	264	400	334
7,650	7,700	289	280	271	410	343
7,700	7,750	297	288	279	419	353
7,750	7,800	306	296	286	429	362
7,800	7,850	315	305	294	438	372
7,850	7,900	324	314	302	448	381
7,900	7,950	334	323	310	457	391
7,950	8,000	343	332	318	467	400
8,000	8,050	353	341	326	476	410
8,050	8,100	362	350	334	486	419
8,100	8,150	372	359	342	495	429
8,150	8,200	381	368	350	505	438
8,200	8,250	391	377	358	514	448
8,250	8,300	400	386	366	524	457
8,300	8,350	410	395	374	533	467
8,350	8,400	419	404	382	543	476
8,400	8,450	429	413	390	552	486
8,450	8,500	438	422	398	562	495
8,500	8,550	448	431	406	571	505
$8,550	$8,600	$457	$440	$414	$581	$514
8,600	8,650	467	449	422	590	524
8,650	8,700	476	457	430	600	533
8,700	8,750	484	465	437	609	543
8,750	8,800	492	473	443	619	552
8,800	8,850	500	480	450	628	562
8,850	8,900	508	488	457	638	571
8,900	8,950	516	496	465	647	581
8,950	9,000	524	503	472	657	590
9,000	9,050	533	511	479	666	600
9,050	9,100	541	518	486	676	609
9,100	9,150	549	526	494	685	619
9,150	9,200	557	534	501	696	628
9,200	9,250	565	541	508	707	638
9,250	9,300	573	549	515	718	647
9,300	9,350	581	557	522	729	657
9,350	9,400	589	564	530	740	666
9,400	9,450	597	572	537	751	676
9,450	9,500	605	580	544	762	685
9,500	9,550	613	587	551	773	696
9,550	9,600	621	595	559	784	707
9,600	9,650	629	603	566	795	718
9,650	9,700	638	610	573	806	729
9,700	9,750	646	618	580	817	740
9,750	9,800	654	626	587	828	751
9,800	9,850	662	633	595	839	762
9,850	9,900	670	641	602	850	773
9,900	9,950	678	649	609	861	784
9,950	10,000	686	656	616	872	795

Table 7 —Returns claiming SEVEN exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	And you are— Single, not head of household	Head of household	Married filing joint return*	Married filing separate return claiming— Low income allowance	Married filing separate return claiming— %Standard deduction
		Your tax is—				
$0	$5,900	$0	$0	$0	$0	$0
5,900	5,950	0	0	0	4	0
5,950	6,000	0	0	0	11	0
6,000	6,050	0	0	0	18	0
6,050	6,100	0	0	0	25	0
6,100	6,150	0	0	0	32	0
6,150	6,200	0	0	0	39	0
6,200	6,250	0	0	0	46	6
6,250	6,300	0	0	0	53	12
6,300	6,350	0	0	0	60	18
6,350	6,400	0	0	0	67	24
6,400	6,450	0	0	0	74	30
6,450	6,500	0	0	0	81	36
6,500	6,550	0	0	0	89	41
6,550	6,600	4	4	4	96	47
6,600	6,650	11	11	11	104	53
6,650	6,700	18	18	18	111	60
6,700	6,750	25	25	25	119	67
6,750	6,800	32	32	32	126	74
6,800	6,850	39	39	39	134	81
6,850	6,900	46	46	46	141	89
6,900	6,950	53	53	53	149	96
6,950	7,000	60	60	60	157	104
7,000	7,050	67	67	67	165	111
7,050	7,100	74	74	74	173	119
7,100	7,150	81	81	81	181	126
7,150	7,200	89	88	88	189	134
7,200	7,250	98	95	95	197	141
$7,250	$7,300	$104	$102	$102	$205	$149
7,300	7,350	111	109	109	213	157
7,350	7,400	119	116	116	221	165
7,400	7,450	126	123	123	229	173
7,450	7,500	134	130	130	238	181
7,500	7,550	141	137	137	246	189
7,550	7,600	149	144	144	255	197
7,600	7,650	157	152	151	263	205
7,650	7,700	165	160	159	272	213
7,700	7,750	173	168	166	280	221
7,750	7,800	181	176	174	289	229
7,800	7,850	189	184	181	297	238
7,850	7,900	197	192	189	306	246
7,900	7,950	205	200	196	315	255
7,950	8,000	213	208	204	324	263
8,000	8,050	221	216	211	334	272
8,050	8,100	229	224	219	343	280
8,100	8,150	238	232	226	353	289
8,150	8,200	246	240	234	362	297
8,200	8,250	255	248	241	372	306
8,250	8,300	263	256	249	381	315
8,300	8,350	272	264	256	391	324
8,350	8,400	280	272	264	400	334
8,400	8,450	289	280	271	410	343
8,450	8,500	297	288	279	419	353
8,500	8,550	306	296	286	429	362
8,550	8,600	315	305	294	438	372
8,600	8,650	324	314	302	448	381
$8,650	$8,700	$334	$322	$310	$457	$391
8,700	8,750	342	330	317	467	400
8,750	8,800	350	338	323	476	410
8,800	8,850	358	345	330	486	419
8,850	8,900	368	353	337	495	429
8,900	8,950	374	361	344	505	438
8,950	9,000	382	368	351	514	448
9,000	9,050	390	378	357	524	457
9,050	9,100	398	383	364	533	467
9,100	9,150	406	391	371	543	476
9,150	9,200	414	399	378	552	486
9,200	9,250	422	406	385	562	495
9,250	9,300	430	414	391	571	505
9,300	9,350	438	422	398	581	514
9,350	9,400	447	429	405	590	524
9,400	9,450	455	437	412	600	533
9,450	9,500	463	445	419	609	543
9,500	9,550	471	452	425	619	552
9,550	9,600	479	460	432	628	562
9,600	9,650	487	468	439	638	571
9,650	9,700	495	475	446	647	581
9,700	9,750	503	483	453	657	590
9,750	9,800	511	491	460	666	600
9,800	9,850	519	498	467	676	609
9,850	9,900	527	506	474	685	619
9,900	9,950	535	514	482	696	628
9,950	10,000	543	521	489	707	638

Table 8 —Returns claiming EIGHT exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	And you are— Single, not head of household	Head of household	Married filing joint return*	Married filing separate return claiming— Low income allowance	Married filing separate return claiming— %Standard deduction
		Your tax is—				
$0	$6,650	$0	$0	$0	$0	$0
6,650	6,700	0	0	0	4	0
6,700	6,750	0	0	0	11	0
6,750	6,800	0	0	0	18	0
6,800	6,850	0	0	0	25	0
6,850	6,900	0	0	0	32	0
6,900	6,950	0	0	0	39	0
6,950	7,000	0	0	0	46	0
$7,000	$7,050	$0	$0	$0	$53	$4
7,050	7,100	0	0	0	60	11
7,100	7,150	0	0	0	67	18
7,150	7,200	0	0	0	74	25
7,200	7,250	0	0	0	81	32
7,250	7,300	0	0	0	89	39
7,300	7,350	4	4	4	96	46
7,350	7,400	11	11	11	104	53
$7,400	$7,450	$18	$18	$18	$111	$60
7,450	7,500	25	25	25	119	67
7,500	7,550	32	32	32	126	74
7,550	7,600	39	39	39	134	81
7,600	7,650	46	46	46	141	89

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*This column may also be used by certain widows or widowers who qualify for special tax rates.

Table 8 —Returns claiming EIGHT exemptions (and not itemizing deductions) (Continued)

If line 15 (adjusted gross income) is— At least	But less than	And you are— Single, not head of household	Head of household	Married filing joint return*	Married filing separate return claiming— Low income allowance	Married filing separate return claiming— %Standard deduction
		Your tax is—				
$8,450	$8,500	$173	$168	$166	$280	$221
8,500	8,550	181	176	174	289	229
8,550	8,600	189	184	181	297	238
8,600	8,650	197	192	189	306	246
8,650	8,700	205	200	196	315	255
8,700	8,750	212	207	202	324	263
8,750	8,800	218	213	209	334	272
8,800	8,850	225	220	215	343	280
8,850	8,900	232	227	222	353	289
8,900	8,950	240	234	228	362	297
8,950	9,000	247	241	234	372	306
9,000	9,050	254	247	241	381	315
9,050	9,100	261	254	247	391	324
9,100	9,150	269	261	253	400	334
9,150	9,200	276	268	260	410	343
9,200	9,250	283	275	266	419	353
$9,250	$9,300	$290	$281	$273	$429	$362
9,300	9,350	297	288	279	438	372
9,350	9,400	305	295	285	448	381
9,400	9,450	312	302	292	457	391
9,450	9,500	320	310	299	467	400
9,500	9,550	328	317	305	476	410
9,550	9,600	336	325	312	486	419
9,600	9,650	344	333	319	495	429
9,650	9,700	353	340	326	505	438
9,700	9,750	361	348	333	514	448
9,750	9,800	369	356	339	524	457
9,800	9,850	377	363	346	533	467
9,850	9,900	385	371	353	543	476
9,900	9,950	393	379	360	552	486
9,950	10,000	401	386	367	562	495

Table 9 —Returns claiming NINE exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	And you are— Single, not head of household	Head of household	Married filing joint return*	Married filing separate return claiming— Low income allowance	Married filing separate return claiming— %Standard deduction
		Your tax is—				
$0	$7,400	$0	$0	$0	$0	$0
7,400	7,450	0	0	0	4	0
7,450	7,500	0	0	0	11	0
7,500	7,550	0	0	0	18	0
7,550	7,600	0	0	0	25	0
7,600	7,650	0	0	0	32	0
7,650	7,700	0	0	0	39	0
7,700	7,750	0	0	0	46	0
7,750	7,800	0	0	0	53	4
7,800	7,850	0	0	0	60	11
7,850	7,900	0	0	0	67	18
7,900	7,950	0	0	0	74	25
7,950	8,000	0	0	0	81	32
8,000	8,050	0	0	0	89	39
8,050	8,100	0	0	4	96	46
8,100	8,150	11	11	11	104	53
8,150	8,200	18	18	18	111	60
8,200	8,250	25	25	25	119	67
$8,250	$8,300	$32	$32	$32	$126	$74
8,300	8,350	39	39	39	134	81
8,350	8,400	46	46	46	141	89
8,400	8,450	53	53	53	149	96
8,450	8,500	60	60	60	157	104
8,500	8,550	67	67	67	165	111
8,550	8,600	74	74	74	173	119
8,600	8,650	81	81	81	181	126
8,650	8,700	89	87	87	189	134
8,700	8,750	95	93	93	197	141
8,750	8,800	101	99	99	205	149
8,800	8,850	108	105	105	213	157
8,850	8,900	114	111	111	221	165
8,900	8,950	120	117	117	229	173
8,950	9,000	127	123	123	238	181
9,000	9,050	133	129	129	246	189
9,050	9,100	140	135	135	255	197
9,100	9,150	146	141	141	263	205
$9,150	$9,200	$153	$148	$147	$272	$213
9,200	9,250	160	155	154	280	221
9,250	9,300	168	161	160	289	229
9,300	9,350	173	168	166	297	238
9,350	9,400	180	175	173	306	246
9,400	9,450	187	182	179	315	255
9,450	9,500	194	189	186	324	263
9,500	9,550	200	195	192	334	272
9,550	9,600	207	202	198	343	280
9,600	9,650	214	209	205	353	289
9,650	9,700	221	216	211	362	297
9,700	9,750	228	223	217	372	306
9,750	9,800	235	229	224	381	315
9,800	9,850	242	236	230	391	324
9,850	9,900	249	243	237	400	334
9,900	9,950	257	250	243	410	343
9,950	10,000	264	257	249	419	353

Table 10 —Returns claiming TEN exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	And you are— Single, not head of household	Head of household	Married filing joint return*	Married filing separate return claiming— Low income allowance	Married filing separate return claiming— %Standard deduction
		Your tax is—				
$0	$8,150	$0	$0	$0	$0	$0
8,150	8,200	0	0	0	4	0
8,200	8,250	0	0	0	11	0
8,250	8,300	0	0	0	18	0
8,300	8,350	0	0	0	25	0
8,350	8,400	0	0	0	32	0
8,400	8,450	0	0	0	39	0
8,450	8,500	0	0	0	46	0
8,500	8,550	0	0	0	53	4
8,550	8,600	0	0	0	60	11
8,600	8,650	0	0	0	67	18
8,650	8,700	0	0	0	74	25
8,700	8,750	0	0	0	81	32
$8,750	$8,800	$0	$0	$0	$89	$39
8,800	8,850	0	0	0	96	46
8,850	8,900	6	6	6	104	53
8,900	8,950	12	12	12	111	60
8,950	9,000	18	18	18	119	67
9,000	9,050	24	24	24	126	74
9,050	9,100	30	30	30	134	81
9,100	9,150	36	36	36	141	89
9,150	9,200	42	42	42	149	96
9,200	9,250	48	48	48	157	104
9,250	9,300	54	54	54	165	111
9,300	9,350	60	60	60	173	119
9,350	9,400	66	66	66	181	126
$9,400	$9,450	$72	$72	$72	$189	$134
9,450	9,500	78	78	78	197	141
9,500	9,550	84	83	83	205	149
9,550	9,600	91	89	89	213	157
9,600	9,650	97	95	95	221	165
9,650	9,700	104	101	101	229	173
9,700	9,750	110	107	107	238	181
9,750	9,800	116	113	113	246	189
9,800	9,850	123	119	119	255	197
9,850	9,900	129	125	125	263	205
9,900	9,950	135	131	131	272	213
9,950	10,000	142	137	137	280	221

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

If line 15 (adjusted gross income) is— At least	But less than	And you are— Single, not head of household	Head of household	Married filing joint return*	Married filing separate return claiming— Low income allowance	Married filing separate return claiming— %Standard deduction
		Your tax is—				
$0	$8,900	$0	$0	$0	$0	$0
8,900	8,950	0	0	0	4	0
8,950	9,000	0	0	0	11	0
9,000	9,050	0	0	0	18	0
9,050	9,100	0	0	0	25	0
9,100	9,150	0	0	0	32	0
9,150	9,200	0	0	0	39	0
9,200	9,250	0	0	0	46	0
$9,250	$9,300	$0	$0	$0	$53	$4
9,300	9,350	0	0	0	60	11
9,350	9,400	0	0	0	67	18
9,400	9,450	0	0	0	74	25
9,450	9,500	0	0	0	81	32
9,500	9,550	0	0	0	89	39
9,550	9,600	0	0	0	96	46
9,600	9,650	0	0	0	104	53
$9,650	$9,700	$0	$0	$0	$111	$60
9,700	9,750	2	2	2	119	67
9,750	9,800	8	8	8	126	74
9,800	9,850	14	14	14	134	81
9,850	9,900	20	20	20	141	89
9,900	9,950	26	26	26	149	96
9,950	10,000	32	32	32	157	104

Table 12 —Returns claiming TWELVE exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	And you are— Single, not head of household	Head of household	Married filing joint return*	Married filing separate return claiming— Low income allowance	Married filing separate return claiming— %Standard deduction
		Your tax is—				
$0	$9,650	$0	$0	$0	$0	$0
9,650	9,700	0	0	0	4	0
9,700	9,750	0	0	0	11	0
$9,750	$9,800	$0	$0	$0	$18	$0
9,800	9,850	0	0	0	25	0
9,850	9,900	0	0	0	32	0
$9,900	$9,950	$0	$0	$0	$39	$0
9,950	10,000	0	0	0	46	0

Returns claiming THIRTEEN or more exemptions.—There is no tax due if adjusted gross income is less than $10,000.

*This column may also be used by certain widows or widowers who qualify for special tax rates.

1973 Tax Rate Schedules

If you do not use one of the Tax Tables, figure your tax on the amount on Form 1040, line 48, by using the appropriate Tax Rate Schedule on this page. Enter tax on Form 1040, line 16.

SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z

If the amount on Form 1040, line 48, is:		Enter on Form 1040, line 16:	
Over—	But not over—		of excess over—
Not over $500....14% of the amount on line 48.			
$500	$1,000	$70+15%	$500
$1,000	$1,500	$145+16%	$1,000
$1,500	$2,000	$225+17%	$1,500
$2,000	$4,000	$310+19%	$2,000
$4,000	$6,000	$690+21%	$4,000
$6,000	$8,000	$1,110+24%	$6,000
$8,000	$10,000	$1,590+25%	$8,000
$10,000	$12,000	$2,090+27%	$10,000
$12,000	$14,000	$2,630+29%	$12,000
$14,000	$16,000	$3,210+31%	$14,000
$16,000	$18,000	$3,830+34%	$16,000
$18,000	$20,000	$4,510+36%	$18,000
$20,000	$22,000	$5,230+38%	$20,000
$22,000	$26,000	$5,990+40%	$22,000
$26,000	$32,000	$7,590+45%	$26,000
$32,000	$38,000	$10,290+50%	$32,000
$38,000	$44,000	$13,290+55%	$38,000
$44,000	$50,000	$16,590+60%	$44,000
$50,000	$60,000	$20,190+62%	$50,000
$60,000	$70,000	$26,390+64%	$60,000
$70,000	$80,000	$32,790+66%	$70,000
$80,000	$90,000	$39,390+68%	$80,000
$90,000	$100,000	$46,190+69%	$90,000
$100,000	.....	$53,090+70%	$100,000

SCHEDULE Y—Married Taxpayers and Certain Widows and Widowers

If you are a married person living apart from your spouse, see page 4 of the instructions to see if you can be considered to be "unmarried" for purposes of using Schedule X or Z.

Married Taxpayers Filing Joint Returns and Certain Widows and Widowers (See page 5)

If the amount on Form 1040, line 48, is:		Enter on Form 1040, line 16:	
Over—	But not over—		of excess over—
Not over $1,000..14% of the amount on line 48.			
$1,000	$2,000	$140+15%	$1,000
$2,000	$3,000	$290+16%	$2,000
$3,000	$4,000	$450+17%	$3,000
$4,000	$8,000	$620+19%	$4,000
$8,000	$12,000	$1,380+22%	$8,000
$12,000	$16,000	$2,260+25%	$12,000
$16,000	$20,000	$3,260+28%	$16,000
$20,000	$24,000	$4,380+32%	$20,000
$24,000	$28,000	$5,660+36%	$24,000
$28,000	$32,000	$7,100+39%	$28,000
$32,000	$36,000	$8,660+42%	$32,000
$36,000	$40,000	$10,340+45%	$36,000
$40,000	$44,000	$12,140+48%	$40,000
$44,000	$52,000	$14,060+50%	$44,000
$52,000	$64,000	$18,060+53%	$52,000
$64,000	$76,000	$24,420+55%	$64,000
$76,000	$88,000	$31,020+58%	$76,000
$88,000	$100,000	$37,980+60%	$88,000
$100,000	$120,000	$45,180+62%	$100,000
$120,000	$140,000	$57,580+64%	$120,000
$140,000	$160,000	$70,380+66%	$140,000
$160,000	$180,000	$83,580+68%	$160,000
$180,000	$200,000	$97,180+69%	$180,000
$200,000	.....	$110,980+70%	$200,000

Married Taxpayers Filing Separate Returns

If the amount on Form 1040, line 48, is:		Enter on Form 1040, line 16:	
Over—	But not over—		of excess over—
Not over $500....14% of the amount on line 48.			
$500	$1,000	$70+15%	$500
$1,000	$1,500	$145+16%	$1,000
$1,500	$2,000	$225+17%	$1,500
$2,000	$4,000	$310+19%	$2,000
$4,000	$6,000	$690+22%	$4,000
$6,000	$8,000	$1,130+25%	$6,000
$8,000	$10,000	$1,630+28%	$8,000
$10,000	$12,000	$2,190+32%	$10,000
$12,000	$14,000	$2,830+36%	$12,000
$14,000	$16,000	$3,550+39%	$14,000
$16,000	$18,000	$4,330+42%	$16,000
$18,000	$20,000	$5,170+45%	$18,000
$20,000	$22,000	$6,070+48%	$20,000
$22,000	$26,000	$7,030+50%	$22,000
$26,000	$32,000	$9,030+53%	$26,000
$32,000	$38,000	$12,210+55%	$32,000
$38,000	$44,000	$15,510+58%	$38,000
$44,000	$50,000	$18,990+60%	$44,000
$50,000	$60,000	$22,590+62%	$50,000
$60,000	$70,000	$28,790+64%	$60,000
$70,000	$80,000	$35,190+66%	$70,000
$80,000	$90,000	$41,790+68%	$80,000
$90,000	$100,000	$48,590+69%	$90,000
$100,000	.....	$55,490+70%	$100,000

SCHEDULE Z—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See page 4)

If the amount on Form 1040, line 48, is:		Enter on Form 1040, line 16:	
Over—	But not over—		of excess over—
Not over $1,000..14% of the amount on line 48.			
$1,000	$2,000	$140+16%	$1,000
$2,000	$4,000	$300+18%	$2,000
$4,000	$6,000	$660+19%	$4,000
$6,000	$8,000	$1,040+22%	$6,000
$8,000	$10,000	$1,480+23%	$8,000
$10,000	$12,000	$1,940+25%	$10,000
$12,000	$14,000	$2,440+27%	$12,000
$14,000	$16,000	$2,980+28%	$14,000
$16,000	$18,000	$3,540+31%	$16,000
$18,000	$20,000	$4,160+32%	$18,000
$20,000	$22,000	$4,800+35%	$20,000
$22,000	$24,000	$5,500+36%	$22,000
$24,000	$26,000	$6,220+38%	$24,000
$26,000	$28,000	$6,980+41%	$26,000
$28,000	$32,000	$7,800+42%	$28,000
$32,000	$36,000	$9,480+45%	$32,000
$36,000	$38,000	$11,280+48%	$36,000
$38,000	$40,000	$12,240+51%	$38,000
$40,000	$44,000	$13,260+52%	$40,000
$44,000	$50,000	$15,340+55%	$44,000
$50,000	$52,000	$18,640+56%	$50,000
$52,000	$64,000	$19,760+58%	$52,000
$64,000	$70,000	$26,720+59%	$64,000
$70,000	$76,000	$30,260+61%	$70,000
$76,000	$80,000	$33,920+62%	$76,000
$80,000	$88,000	$36,400+63%	$80,000
$88,000	$100,000	$41,440+64%	$88,000
$100,000	$120,000	$49,120+66%	$100,000
$120,000	$140,000	$62,320+67%	$120,000
$140,000	$160,000	$75,720+68%	$140,000
$160,000	$180,000	$89,320+69%	$160,000
$180,000	.....	$103,120+70%	$180,000

1973 Optional State Sales Tax Tables

If you itemize your deductions on Schedule A, you can use the optional State sales tax tables to figure the amount to enter on line 14. If your records show that you paid more than the amount shown, you can deduct the larger amount. The sales tax paid on the purchase of an automobile may be added to the deduction if allowed at the three percent general sales tax rate. See page 10 for complete list of items on which sales taxes can be added to the table amount.

Step 1—For income of $5,000 but less than $100,000, compute your deduction as follows:

For the first $19,999, find the amount for your family size in the table for your State.

Step 2—For each $1,000 or fraction of it of income over $10,000 but less than $20,000, add the amount you determined in Step 1.

Step 3—For each $1,000 or fraction of it of income over $20,000 but less than $100,000, add the amount you determined in Step 1.

If your income was $100,000 or more, your deduction is the amount you determined in Step 1, above.

If your income was less than $5,000, your deduction is 10 percent of the amount determined in Step 1, above.

Alabama [2]

Income [1]	Family size (persons)					
	1	2	3&4	5	6	Over 6
Under $3,000	$51	$61	$73	$79	$79	$79
$3,000–3,999	72	86	105	116	116	116
$4,000–4,999	90	114	132	147	152	152
$5,000–5,999	74	94	100	109	116	116
$6,000–6,999	82	102	110	119	121	121
$7,000–7,999	89	111	121	131	134	134
$8,000–8,999	83	118	127	134	147	155
$9,000–9,999	93	129	138	148	160	168
$10,000–10,999	89	125	135	145	156	165
$11,000–11,999	120	156	178	201	212	224
$12,000–12,999	113	146	167	188	198	209
$13,000–13,999	118	151	173	194	205	216
$14,000–14,999	116	152	218	247	265	282
$15,000–19,999	121	151	183	210	230	244
$20,000–24,999	145	180	199	229	246	262

Arizona [2]

Income [1]	Family size (persons)					
	1	2	3&4	5	6	Over 6
Under $3,000	$41	$53	$55	$64	$64	$65
$3,000–3,999	56	75	88	92	96	96
$4,000–4,999	74	94	100	109	116	116
$5,000–5,999	67	85	88	98	101	101
$6,000–6,999	73	91	97	107	110	111
$7,000–7,999	79	97	105	115	118	119
$8,000–8,999	83	118	127	134	147	155
$9,000–9,999	93	129	138	148	160	168
$10,000–10,999	89	125	135	145	156	165
$11,000–11,999	120	156	178	201	212	224
$12,000–12,999	113	146	167	188	198	209
$13,000–13,999	118	151	173	194	205	216
$14,000–14,999	116	152	218	247	265	282
$15,000–19,999	121	151	183	210	230	244
$20,000–24,999	145	180	199	229	246	262

Arkansas [2]

Income [1]	Family size (persons)					
	1	2	3&4	5	6	Over 6
Under $3,000	$38	$45	$54	$58	$59	$59
$3,000–3,999	54	66	76	78	80	80
$4,000–4,999	67	85	88	98	101	101
$5,000–5,999	73	91	97	107	110	111
$6,000–6,999	79	97	105	115	118	119
$7,000–7,999	84	103	113	123	126	127
$8,000–8,999	89	116	133	151	163	174
$9,000–9,999	96	125	143	162	175	186
$10,000–10,999	94	123	141	160	172	183
$11,000–11,999	116	151	173	196	211	224
$12,000–12,999	109	144	163	186	200	214
$13,000–13,999	113	147	170	194	207	221
$14,000–14,999	113	151	175	199	214	228
$15,000–19,999	117	153	178	203	218	233
$20,000–24,999	140	183	213	242	260	278

California [2]

Income [1]	Family size (persons)					
	1	2	3&4	5	6	Over 6
Under $3,000	$45	$53	$60	$60	$60	$60
$3,000–3,999	62	82	89	97	97	97
$4,000–4,999	78	103	105	105	105	105
$5,000–5,999	83	109	118	119	119	119
$6,000–6,999	87	115	124	132	132	132
$7,000–7,999	92	121	131	140	140	140
$8,000–8,999	96	127	137	147	155	157
$9,000–9,999	100	132	143	153	161	163
$10,000–10,999	104	137	148	158	166	169
$11,000–11,999	127	166	179	191	201	204
$12,000–12,999	122	160	173	185	194	197
$13,000–13,999	125	165	178	190	200	203
$14,000–14,999	127	168	181	194	204	207
$15,000–19,999	129	170	184	197	207	210
$20,000–24,999	153	202	218	233	245	249

Colorado [2]

Income [1]	Family size (persons)					
	1	2	3&4	5	6	Over 6
Under $3,000	$35	$44	$48	$48	$48	$48
$3,000–3,999	44	56	62	62	62	62
$4,000–4,999	51	69	71	71	71	71
$5,000–5,999	56	72	82	82	82	82
$6,000–6,999	60	78	90	90	90	90
$7,000–7,999	64	84	97	97	97	97
$8,000–8,999	68	89	104	104	104	104
$9,000–9,999	71	94	109	109	109	109
$10,000–10,999	74	98	114	114	114	114
$11,000–11,999	96	126	145	145	145	145
$12,000–12,999	92	120	138	138	138	138
$13,000–13,999	94	123	141	141	141	141
$14,000–14,999	96	125	144	144	144	144
$15,000–19,999	97	127	146	146	146	146
$20,000–24,999	116	151	174	174	174	174

Connecticut [2]

Income [1]	Family size (persons)					
	1	2	3&4	5	6	Over 6
Under $3,000	$41	$50	$52	$52	$52	$52
$3,000–3,999	56	74	80	80	80	80
$4,000–4,999	69	90	95	95	95	95
$5,000–5,999	78	102	108	108	108	108
$6,000–6,999	85	110	119	119	119	119
$7,000–7,999	90	118	127	127	127	127
$8,000–8,999	95	124	134	134	134	134
$9,000–9,999	100	130	140	140	140	140
$10,000–10,999	104	135	145	145	145	145
$11,000–11,999	126	164	176	176	176	176
$12,000–12,999	120	156	167	167	167	167
$13,000–13,999	123	160	171	171	171	171
$14,000–14,999	125	163	174	174	174	174
$15,000–19,999	127	165	177	177	177	177
$20,000–24,999	151	197	211	211	211	211

Dist. of Columbia

Income [1]	Family size (persons)					
	1	2	3&4	5	6	Over 6
Under $3,000	$41	$50	$52	$52	$52	$52
$3,000–3,999	56	74	80	80	80	80
$4,000–4,999	69	90	95	95	95	95
$5,000–5,999	78	102	108	108	108	108
$6,000–6,999	85	110	119	119	119	119
$7,000–7,999	90	118	127	127	127	127
$8,000–8,999	95	124	134	134	134	134
$9,000–9,999	100	130	140	140	140	140
$10,000–10,999	104	135	145	145	145	145
$11,000–11,999	126	164	176	176	176	176
$12,000–12,999	120	156	167	167	167	167
$13,000–13,999	123	160	171	171	171	171
$14,000–14,999	125	163	174	174	174	174
$15,000–19,999	127	165	177	177	177	177
$20,000–24,999	151	197	211	211	211	211

Florida

Income [1]	Family size (persons)					
	1	2	3&4	5	6	Over 6
Under $3,000	$41	$53	$55	$64	$64	$65
$3,000–3,999	56	75	88	92	96	96
$4,000–4,999	74	94	100	109	116	116
$5,000–5,999	67	85	88	98	101	101
$6,000–6,999	73	91	97	107	110	111
$7,000–7,999	79	97	105	115	118	119
$8,000–8,999	83	118	127	134	147	155
$9,000–9,999	93	129	138	148	160	168
$10,000–10,999	89	125	135	145	156	165
$11,000–11,999	120	156	178	201	212	224
$12,000–12,999	113	146	167	188	198	209
$13,000–13,999	118	151	173	194	205	216
$14,000–14,999	116	152	218	247	265	282
$15,000–19,999	121	151	183	210	230	244
$20,000–24,999	145	180	199	229	246	262

Georgia [2]

Income [1]	Family size (persons)					
	1	2	3&4	5	6	Over 6
Under $3,000	$38	$45	$54	$58	$59	$59
$3,000–3,999	54	66	76	78	80	80
$4,000–4,999	67	85	88	98	101	101
$5,000–5,999	73	91	97	107	110	111
$6,000–6,999	79	97	105	115	118	119
$7,000–7,999	84	103	113	123	126	127
$8,000–8,999	89	116	133	151	163	174
$9,000–9,999	96	125	143	162	175	186
$10,000–10,999	94	123	141	160	172	183
$11,000–11,999	116	151	173	196	211	224
$12,000–12,999	109	144	163	186	200	214
$13,000–13,999	113	147	170	194	207	221
$14,000–14,999	113	151	175	199	214	228
$15,000–19,999	117	153	178	203	218	233
$20,000–24,999	140	183	213	242	260	278

Hawaii

Income [1]	Family size (persons)					
	1	2	3&4	5	6	Over 6
Under $3,000	$59	$68	$68	$68	$68	$68
$3,000–3,999	80	105	111	123	123	123
$4,000–4,999	96	126	136	144	144	144
$5,000–5,999	104	137	148	158	166	169
$6,000–6,999	111	146	158	169	178	181
$7,000–7,999	118	155	168	180	189	192
$8,000–8,999	124	163	177	189	199	202
$9,000–9,999	130	171	185	198	208	212
$10,000–10,999	135	177	192	205	216	219
$11,000–11,999	164	215	233	249	262	266
$12,000–12,999	156	205	222	238	250	254
$13,000–13,999	161	211	229	245	257	261
$14,000–14,999	165	216	234	250	263	267
$15,000–19,999	168	220	239	255	268	272
$20,000–24,999	201	264	286	306	321	326

Idaho

Income [1]	Family size (persons)					
	1	2	3	4	5	Over 5
Under $3,000	$45	$54	$58	$58	$58	$58
$3,000–3,999	62	78	82	82	82	82
$4,000–4,999	78	98	103	103	103	103
$5,000–5,999	83	104	109	109	109	109
$6,000–6,999	87	110	115	115	115	115
$7,000–7,999	92	116	121	121	121	121
$8,000–8,999	96	121	127	127	127	127
$9,000–9,999	100	126	132	132	132	132
$10,000–10,999	103	130	136	136	136	136
$11,000–11,999	126	159	167	167	167	167
$12,000–12,999	120	151	159	159	159	159
$13,000–13,999	123	155	163	163	163	163
$14,000–14,999	125	158	166	166	166	166
$15,000–19,999	127	160	168	168	168	168
$20,000–24,999	151	191	201	201	201	201

Illinois [6]

Income [1]	Family size (persons)					
	1	2	3	4	5	Over 5
Under $3,000	$45	$54	$58	$58	$58	$58
$3,000–3,999	62	78	82	82	82	82
$4,000–4,999	78	98	103	103	103	103
$5,000–5,999	83	104	109	109	109	109
$6,000–6,999	87	110	115	115	115	115
$7,000–7,999	92	116	121	121	121	121
$8,000–8,999	96	121	127	127	127	127
$9,000–9,999	100	126	132	132	132	132
$10,000–10,999	103	130	136	136	136	136
$11,000–11,999	126	159	167	167	167	167
$12,000–12,999	120	151	159	159	159	159
$13,000–13,999	123	155	163	163	163	163
$14,000–14,999	125	158	166	166	166	166
$15,000–19,999	127	160	168	168	168	168
$20,000–24,999	151	191	201	201	201	201

Indiana

Income [1]	Family size (persons)					
	1	2	3&4	5	6	Over 6
Under $3,000	$45	$54	$58	$58	$58	$58
$3,000–3,999	62	78	82	82	82	82
$4,000–4,999	78	98	103	103	103	103
$5,000–5,999	83	104	109	109	109	109
$6,000–6,999	87	110	115	115	115	115
$7,000–7,999	92	116	121	121	121	121
$8,000–8,999	96	121	127	127	127	127
$9,000–9,999	100	126	132	132	132	132
$10,000–10,999	103	130	136	136	136	136
$11,000–11,999	126	159	167	167	167	167
$12,000–12,999	120	151	159	159	159	159
$13,000–13,999	123	155	163	163	163	163
$14,000–14,999	125	158	166	166	166	166
$15,000–19,999	127	160	168	168	168	168
$20,000–24,999	151	191	201	201	201	201

Iowa

Income [1]	Family size (persons)					
	1	2	3&4	5	6	Over 6
Under $3,000	$45	$54	$58	$58	$58	$58
$3,000–3,999	62	78	82	82	82	82
$4,000–4,999	78	98	103	103	103	103
$5,000–5,999	83	104	109	109	109	109
$6,000–6,999	87	110	115	115	115	115
$7,000–7,999	92	116	121	121	121	121
$8,000–8,999	96	121	127	127	127	127
$9,000–9,999	100	126	132	132	132	132
$10,000–10,999	103	130	136	136	136	136
$11,000–11,999	126	159	167	167	167	167
$12,000–12,999	120	151	159	159	159	159
$13,000–13,999	123	155	163	163	163	163
$14,000–14,999	125	158	166	166	166	166
$15,000–19,999	127	160	168	168	168	168
$20,000–24,999	151	191	201	201	201	201

Kansas [3]

Income [1]	Family size (persons)					
	1	2	3&4	5	6	Over 6
Under $3,000	$45	$54	$58	$58	$58	$58
$3,000–3,999	62	78	82	82	82	82
$4,000–4,999	78	98	103	103	103	103
$5,000–5,999	83	104	109	109	109	109
$6,000–6,999	87	110	115	115	115	115
$7,000–7,999	92	116	121	121	121	121
$8,000–8,999	96	121	127	127	127	127
$9,000–9,999	100	126	132	132	132	132
$10,000–10,999	103	130	136	136	136	136
$11,000–11,999	126	159	167	167	167	167
$12,000–12,999	120	151	159	159	159	159
$13,000–13,999	123	155	163	163	163	163
$14,000–14,999	125	158	166	166	166	166
$15,000–19,999	127	160	168	168	168	168
$20,000–24,999	151	191	201	201	201	201

Kentucky

Income [1]	Family size (persons)					
	1	2	3&4	5	6	Over 6
Under $3,000	$46	$57	$61	$61	$61	$61
$3,000–3,999	64	80	85	85	85	85
$4,000–4,999	80	100	107	107	107	107
$5,000–5,999	85	107	114	114	114	114
$6,000–6,999	90	113	121	121	121	121
$7,000–7,999	94	118	127	127	127	127
$8,000–8,999	98	123	132	132	132	132
$9,000–9,999	102	128	137	137	137	137
$10,000–10,999	105	132	141	141	141	141
$11,000–11,999	128	161	172	172	172	172
$12,000–12,999	122	153	164	164	164	164
$13,000–13,999	125	157	168	168	168	168
$14,000–14,999	127	160	171	171	171	171
$15,000–19,999	129	162	173	173	173	173
$20,000–24,999	153	192	205	205	205	205

Louisiana [3]

Income [1]	Family size (persons)					
	1	2	3&4	5	6	Over 6
Under $3,000	$33	$37	$46	$50	$50	$50
$3,000–3,999	46	52	65	70	70	70
$4,000–4,999	57	65	80	86	86	86
$5,000–5,999	65	74	91	98	98	98
$6,000–6,999	72	82	101	109	109	109
$7,000–7,999	78	89	110	118	118	118
$8,000–8,999	84	96	118	127	127	127
$9,000–9,999	89	102	125	134	134	134
$10,000–10,999	94	107	132	141	141	141
$11,000–11,999	113	129	158	169	169	169
$12,000–12,999	107	122	150	160	160	160
$13,000–13,999	111	126	155	166	166	166
$14,000–14,999	114	130	160	171	171	171
$15,000–19,999	116	133	163	175	175	175
$20,000–24,999	138	158	194	208	208	208

Maine

Income [1]	Family size (persons)					
	1	2	3&4	5	6	Over 6
Under $3,000	$45	$54	$58	$58	$58	$58
$3,000–3,999	62	78	82	82	82	82
$4,000–4,999	78	98	103	103	103	103
$5,000–5,999	83	104	109	109	109	109
$6,000–6,999	87	110	115	115	115	115
$7,000–7,999	92	116	121	121	121	121
$8,000–8,999	96	121	127	127	127	127
$9,000–9,999	100	126	132	132	132	132
$10,000–10,999	103	130	136	136	136	136
$11,000–11,999	126	159	167	167	167	167
$12,000–12,999	120	151	159	159	159	159
$13,000–13,999	123	155	163	163	163	163
$14,000–14,999	125	158	166	166	166	166
$15,000–19,999	127	160	168	168	168	168
$20,000–24,999	151	191	201	201	201	201

Maryland

Income [1]	Family size (persons)					
	1	2	3&4	5	6	Over 6
Under $3,000	$45	$54	$58	$58	$58	$58
$3,000–3,999	62	78	82	82	82	82
$4,000–4,999	78	98	103	103	103	103
$5,000–5,999	83	104	109	109	109	109
$6,000–6,999	87	110	115	115	115	115
$7,000–7,999	92	116	121	121	121	121
$8,000–8,999	96	121	127	127	127	127
$9,000–9,999	100	126	132	132	132	132
$10,000–10,999	103	130	136	136	136	136
$11,000–11,999	126	159	167	167	167	167
$12,000–12,999	120	151	159	159	159	159
$13,000–13,999	123	155	163	163	163	163
$14,000–14,999	125	158	166	166	166	166
$15,000–19,999	127	160	168	168	168	168
$20,000–24,999	151	191	201	201	201	201

Massachusetts

Income [1]	Family size (persons)					
	1	2	3&4	5	6	Over 6
Under $3,000	$45	$54	$58	$58	$58	$58
$3,000–3,999	62	78	82	82	82	82
$4,000–4,999	78	98	103	103	103	103
$5,000–5,999	83	104	109	109	109	109
$6,000–6,999	87	110	115	115	115	115
$7,000–7,999	92	116	121	121	121	121
$8,000–8,999	96	121	127	127	127	127
$9,000–9,999	100	126	132	132	132

1973 Optional State Sales Tax Tables

If you itemize your deductions on Schedule A, you can use these tables to determine the general sales tax to enter on line 14. If your records show that you paid more than the amount shown, you can deduct the larger amount. The sales tax paid on the purchase of an automobile may be added to the table amount except in Vermont and West Virginia where the deduction is allowed at the three percent general sales tax rate. See page 10 for complete list of items on which sales taxes can be added to the table amount.

If your income was more than $19,999 but less than $100,000, compute your deduction as follows:

Step 1—For the first $19,999, find the amount for your family size in the table for your State.

Step 2—For each $1,000 or fraction of it of income over $19,999, but less than $50,000, add 2 percent of the amount you determined in Step 1, above.

Step 3—For each $1,000 or fraction of it of income over $49,999, but less than $100,000, add 1 percent of the amount you determined in Step 1, above.

If your income was $100,000 or more, your deduction is 210 percent of the amount determined in Step 1, above.

Income [1]	Mississippi						Missouri [2]						Nebraska [2]						Nevada [3]					
	Family size (persons)					Over	Family size (persons)					Over	Family size (persons)					Over	Family size (persons)					Over
	1	2	3&4	5	5		1	2	3&4	5	5		1	2	3&4	5	5		1	2	3	4	5	5
Under $3,000	$70	$83	$100	$109	$109		$37	$48	$52	$59	$59	$63	$30	$39	$43	$49	$50	$53	$38	$51	$53	$65	$65	$67
$3,000–$3,999	86	104	124	135	135		45	58	65	72	74	79	37	48	54	60	62	66	47	62	66	78	79	82
$4,000–$4,999	100	123	144	158	159		53	68	76	83	87	93	43	56	63	69	73	78	55	72	77	89	92	96
$5,000–$5,999	113	141	163	181	182		59	77	86	94	99	106	49	63	71	78	83	89	62	81	88	99	104	109
$6,000–$6,999	125	158	181	201	204		65	85	95	103	111	118	54	70	79	86	92	99	69	90	98	108	116	121
$7,000–$7,999	136	173	198	220	225		71	93	104	112	122	130	59	76	87	94	101	109	75	98	107	116	127	133
$8,000–$8,999	147	188	214	238	246		77	100	113	121	132	141	64	82	94	101	109	118	81	105	116	124	137	144
$9,000–$9,999	157	203	230	256	266		83	107	121	129	142	152	68	88	101	108	117	127	87	112	125	132	147	154
$10,000–$10,999	167	217	244	273	285		88	114	129	137	151	162	72	94	108	114	125	136	92	119	133	139	156	164
$11,000–$11,999	176	230	258	289	304		93	121	137	145	160	172	76	99	114	120	133	144	97	126	141	146	165	174
$12,000–$12,999	185	243	272	305	322		98	127	144	152	169	182	80	104	120	126	140	152	102	133	149	153	174	183
$13,000–$13,999	194	256	285	320	340		103	133	151	159	178	191	84	109	126	132	147	160	107	139	156	159	182	192
$14,000–$14,999	202	269	298	335	358		107	139	158	166	187	200	88	114	132	138	154	168	112	145	163	165	190	201
$15,000–$15,999	210	281	311	350	375		111	145	165	173	195	209	92	119	138	144	161	175	117	151	170	171	198	210
$16,000–$16,999	218	293	323	364	392		115	151	172	179	203	218	96	124	143	149	168	183	122	157	177	177	206	219
$17,000–$17,999	226	305	335	378	408		119	156	179	185	211	227	99	128	148	154	174	189	126	163	184	184	214	227
$18,000–$18,999	234	316	347	392	424		123	161	185	191	219	235	102	132	153	159	180	196	130	168	191	191	222	235
$19,000–$19,999	241	327	359	405	440		127	166	191	197	226	243	105	138	158	164	186	203	134	173	197	197	229	243

Income [1]	New Jersey		New Mexico [2]						New York [4]					North Carolina [5]					North Dakota					Ohio [6]					Oklahoma [2]				
	Family size (persons)		Family size (persons)					Over	Family size (persons)				Over	Family size (persons)				Over	Family size (persons)				Over	Family size (persons)				Over	Family size (persons)				
	4 or under	5 and over	1	2	3	4	5	5	1&2	3	4	5	5	1	2	3&4	5	5	1	2	3&4	5	5	1&2	3&4	5	5		1	2	3&4	5	5
Under $3,000	$28	$37	$58	$77	$78	$92	$92	$92	$37	$44	$53	$56	$56	$35	$40	$50	$54	$55	$37	$43	$49	$51	$52	$27	$33	$33	$34		$25	$29	$35	$38	$38
$3,000–$3,999	38	47	71	94	96	111	113	113	49	57	66	71	71	43	51	62	68	69	47	54	62	66	67	36	43	44	45		31	37	43	47	48
$4,000–$4,999	47	57	83	109	113	128	128	134	60	69	79	84	84	50	60	73	80	82	56	65	74	79	81	44	52	52	56		38	44	51	56	58
$5,000–$5,999	56	67	94	123	129	143	146	153	70	81	93	97	97	57	69	82	92	94	64	74	85	92	95	52	61	64	66		41	50	58	64	66
$6,000–$6,999	65	76	104	135	144	157	163	171	80	92	104	109	109	63	77	91	102	106	72	83	95	104	107	60	70	74	76		45	56	64	72	74
$7,000–$7,999	74	85	113	147	158	170	178	188	90	102	111	120	120	69	85	100	112	116	80	92	105	115	119	68	78	83	86		49	61	70	79	82
$8,000–$8,999	82	94	122	158	171	183	194	204	99	112	121	131	131	74	93	108	122	126	87	101	115	125	131	75	86	92	96		53	66	76	86	89
$9,000–$9,999	90	102	131	169	184	195	209	220	108	122	130	141	142	79	100	116	131	136	94	109	124	137	143	82	94	101	105		57	71	82	93	96
$10,000–$10,999	98	110	139	179	196	208	223	235	117	132	139	151	154	84	107	123	140	146	101	117	133	147	154	89	102	110	114		60	76	87	99	103
$11,000–$11,999	106	118	147	189	208	217	237	250	126	142	148	161	165	89	114	131	149	156	108	125	142	157	165	96	110	119	123		64	81	92	105	110
$12,000–$12,999	114	126	155	199	220	227	250	264	135	151	157	171	176	94	121	138	158	165	114	133	151	167	176	103	117	128	131		68	86	97	111	117
$13,000–$13,999	122	134	162	208	231	237	263	278	144	160	165	180	187	98	128	145	166	174	120	140	159	176	186	110	124	136	141		71	91	102	117	123
$14,000–$14,999	130	141	169	217	242	247	276	291	152	169	173	189	198	102	134	152	174	183	126	147	167	185	196	117	131	144	150		74	96	107	123	129
$15,000–$15,999	138	148	176	226	253	256	289	304	160	178	181	198	209	106	140	158	182	192	132	154	175	194	206	124	138	152	158		77	100	112	129	135
$16,000–$16,999	146	155	183	235	263	265	301	317	168	187	189	207	220	110	146	164	190	200	138	161	183	203	216	130	145	160	168		80	104	117	134	141
$17,000–$17,999	154	162	190	243	273	274	313	330	176	196	196	215	230	114	152	170	197	208	144	168	191	212	226	136	152	168	177		83	108	121	139	147
$18,000–$18,999	161	168	196	251	283	283	324	342	184	204	204	223	240	118	158	176	204	216	149	175	198	221	236	142	159	176	185		86	112	125	144	153
$19,000–$19,999	168	176	202	259	293	293	335	354	192	212	212	231	250	122	164	181	211	224	154	181	205	229	245	148	165	184	193		88	116	129	149	159

Income [1]	Pennsylvania		Rhode Island						South Carolina					South Dakota [7]					Tennessee [2]					Texas [2]				
	Family size (persons)		Family size (persons)					Over	Family size (persons)				Over	Family size (persons)				Over	Family size (persons)				Over	Family size (persons)				Over
	4 or under	5 and over	1&2	3	4	5	5		1	2	3&4	5	5	1	2	3	4	5	1	2	3&4	5	5	1&2	3&4	5	5	
Under $3,000	$24	$31	$35	$41	$50	$51	$51		$52	$61	$73	$80	$80	$52	$66	$71	$81	$81	$46	$55	$66	$72	$72	$32	$41	$44	$44	
$3,000–$3,999	33	40	47	54	63	66	66		63	76	90	99	99	64	81	88	99	105	56	68	81	89	90	42	52	56	56	
$4,000–$4,999	42	49	58	66	75	79	79		73	90	105	116	118	75	95	104	115	117	65	80	95	104	106	51	65	71	68	
$5,000–$5,999	50	58	69	77	86	92	92		83	102	119	132	135	84	107	118	130	134	73	92	107	119	122	59	71	78	79	
$6,000–$6,999	58	67	79	88	97	104	106		91	114	133	147	151	93	119	132	144	150	81	102	119	132	136	67	80	88	89	
$7,000–$7,999	66	75	89	99	107	116	116		99	125	144	161	167	102	130	145	157	165	88	112	130	145	150	75	89	98	99	
$8,000–$8,999	74	83	99	109	117	127	128		107	136	156	174	182	110	141	157	169	179	95	122	140	157	162	83	97	107	109	
$9,000–$9,999	82	91	109	119	127	138	140		114	146	167	188	198	118	151	169	181	193	101	131	150	168	177	90	105	116	118	
$10,000–$10,999	90	99	119	129	136	149	152		121	156	178	200	210	125	161	181	192	207	107	140	159	179	189	97	113	125	127	
$11,000–$11,999	98	107	128	139	145	159	163		128	166	188	212	224	132	170	192	203	220	113	148	168	190	201	104	120	133	136	
$12,000–$12,999	106	114	137	148	154	169	174		134	175	198	224	237	139	179	203	213	233	120	156	177	200	213	111	127	141	145	
$13,000–$13,999	114	121	146	157	163	179	185		140	184	208	235	250	146	188	213	223	245	126	164	186	210	224	118	134	149	153	
$14,000–$14,999	122	128	155	166	171	189	196		146	193	217	246	262	153	197	223	233	257	281	129	172	194	220	235	125	141	157	161	
$15,000–$15,999	130	135	164	175	178	199	207		152	202	226	257	274	159	205	233	242	269	294	134	180	202	230	246	132	148	165	169	
$16,000–$16,999	138	142	173	184	187	208	218		158	210	235	267	288	165	213	243	251	280	307	139	188	210	238	257	139	156	173	177	
$17,000–$17,999	146	149	182	193	195	217	228		163	218	244	277	298	171	221	253	260	291	320	144	195	218	243	268	145	162	180	185	
$18,000–$18,999	153	156	191	201	204	226	238		168	226	252	287	310	177	229	262	269	302	333	149	202	226	257	278	151	168	187	193	
$19,000–$19,999	160	163	199	209	210	235	248		173	234	260	297	321	182	236	271	278	313	345	153	209	233	266	288	157	174	194	201	

Income [1]	Utah [8]						Vermont						Virginia [9]						Washington [8]						West Virginia						Wisconsin					Wyoming [2]					
	Family size (persons)					Over	Family size (persons)					Over	Family size (persons)					Over	Family size (persons)					Over	Family size (persons)					Over	Family size				Over	Family size (persons)					Over
	1	2	3	4	5	5	1	2	3&4	5	5		1	2	3&4	5	5		1	2	3&4	5	5		1	2	3&4	5	5		1&2	3&4	5	5		1	2	3	4	5	5
Under $3,000	$60	$78	$81	$95	$95	$95	$16	$20	$25	$30	$30		$43	$50	$63	$69	$70		$59	$79	$81	$98	$98	$98	$36	$42	$52	$57	$57		$38	$44	$45	$45		$39	$51	$53	$62	$62	$62
$3,000–$3,999	73	96	100	115	115	119	20	26	32	38	38		52	63	78	86	88		74	97	102	118	119	122	45	53	65	71	71		48	57	58	59		48	63	65	75	76	78
$4,000–$4,999	86	111	118	132	135	141	24	31	38	46	46		61	75	91	101	104		86	114	120	137	141	145	52	63	76	84	85		59	69	71	73		56	73	77	87	89	92
$5,000–$5,999	97	126	134	148	153	160	28	36	44	52	53		69	86	103	115	119		98	129	138	153	161	166	59	73	86	96	97		69	80	83	86		64	82	88	97	101	106
$6,000–$6,999	108	139	149	163	171	179	32	41	49	58	59		76	96	114	128	133		109	143	154	169	179	185	66	82	96	107	109		78	91	95	99		71	91	98	107	113	118
$7,000–$7,999	118	151	163	176	188	197	35	46	54	64	66		83	106	125	141	147		119	156	169	183	197	205	72	90	105	118	121		87	101	106	111		77	99	107	116	124	130
$8,000–$8,999	127	163	177	189	204	214	38	51	59	70	72		90	115	135	153	160		129	168	184	197	214	223	78	98	114	128	132		95	111	117	123		83	107	116	125	134	141
$9,000–$9,999	136	174	190	201	219	230	41	55	64	76	78		96	124	145	164	172		139	180	198	210	230	241	84	106	122	138	143		103	121	128	135		89	115	125	133	144	152
$10,000–$10,999	145	185	203	213	234	246	44	59	69	81	84		102	132	154	175	184		148	191	212	222	246	258	89	113	130	147	153		111	131	139	146		95	122	134	140	154	163
$11,000–$11,999	153	196	215	224	248	261	47	63	74	86	89		108	140	163	186	196		157	202	225	234	261	274	94	121	138	156	163		119	140	149	157		101	129	142	148	163	173
$12,000–$12,999	161	206	227	235	262	276	50	67	78	91	95		114	148	172	196	208		166	213	238	245	276	290	99	128	145	165	173		127	149	159	168		106	136	150	155	172	183
$13,000–$13,999	169	216	239	245	275	291	52	71	83	96	100		119	156	180	206	219		174	224	251	256	291	305	104	135	152	174	183		135	158	169	179		111	142	158	162	181	193
$14,000–$14,999	177	225	250	255	288	305	55	75	87	101	106		124	164	188	216	230		182	234	263	267	305	320	109	142	159	182	192		143	167	175	190		116	148	165	169	190	202
$15,000–$15,999	185	234	261	265	301	319	57	79	91	106	111		129	172	196	225	240		190	244	275	277	319	335	114	148	166	190	201		150	176	189	201		121	154	172	175	199	211
$16,000–$16,999	182	243	272	274	313	332	60	83	96	110	116		134	179	204	234	250		198	253	287	287	332	350	119	154	173	198	210		157	184	199	212		126	160	179	181	207	220
$17,000–$17,999	189	252	282	283	325	345	62	87	100	115	121		138	188	212	243	260		205	262	298	298	345	364	123	160	180	206	219		164	192	208	222		131	166	185	187	215	229
$18,000–$18,999	196	260	292	292	337	358	65	91	104	119	126		144	193	219	252	270		212	271	309	309	358	378	127	166	186	214	228		171	200	217	232		136	172	193	193	223	238
$19,000–$19,999	213	268	302	302	349	371	67	94	108	124	131		149	200	226	261	280		219	280	320	320	370	392	131	172	192	221	236		178	208	225	242		140	177	200	200	231	246

1 Total of adjusted gross income (line 15, Form 1040) and nontaxable receipts such as social security, veterans', and railroad retirement benefits, and workmen's compensation.

2 Local sales taxes are not included. Add an amount based on the ratio between the local and State sales tax rates considering the number of months the taxes have been in effect.

3 Local sales taxes are included. Taxpayers not paying local sales taxes should use 90 percent of the amount allowed.

4 Local sales taxes are not included. If paid all year add (a) 25 percent if the local tax rate is 1 percent, (b) 50 percent if the local tax rate is 2 percent, (c) 75 percent if the local tax rate is 3 percent. Otherwise, add a proportionate amount.

5 Local sales taxes are not included. Add 33 percent if paid all year. Otherwise, add a proportionate amount.

6 Local sales taxes of ½ cent are not included. Add 3 percent of the table amount for each month the county tax is in effect.

7 Local sales taxes are not included. Add the amount paid.

8 Local sales taxes are included.

9 Local ½ percent sales taxes are included. Taxpayers not paying local sales taxes should use 90 percent of the amount allowed. If the 3/10's of 1 percent King County sales tax for public transportation is paid, add 3 percent to the table amount.

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Where to Send Your Order for Free Forms and Publications.—Send your order to the District Director, IRS, for your State. If there is more than one district office in your State, send the order to the office nearest you.

Alabama—Birmingham, Ala. 35203
Alaska—Anchorage, Alaska 99510
Arizona—Phoenix, Ariz. 85025
Arkansas—Little Rock, Ark. 72203
California—Los Angeles, Calif. 90012
San Francisco, Calif. 94102
Colorado—Denver, Colo. 80202
Connecticut—Hartford, Conn. 06103
Delaware—Wilmington, Del. 19801
District of Columbia—Baltimore, Md. 21201
Florida—Jacksonville, Fla. 32202
Georgia—Atlanta, Ga. 30303
Hawaii—Honolulu, Hawaii 96813
Idaho—Boise, Idaho 83724
Illinois—Chicago, Ill. 60602
Springfield, Ill. 62704
Indiana—Box 44026, Indianapolis, Ind. 46244
Iowa—Des Moines, Iowa 50309
Kansas—Wichita, Kans. 67202
Kentucky—Box 1735, Louisville, Ky. 40201
Louisiana—New Orleans, La. 70130
Maine—Augusta, Maine 04330
Maryland—Baltimore, Md. 21201
Massachusetts—Boston, Mass. 02203
Michigan—Detroit, Mich. 48226
Minnesota—St. Paul, Minn. 55101
Mississippi—Jackson, Miss. 39202
Missouri—St. Louis, Mo. 63101
Montana—Helena, Mont. 59601
Nebraska—Omaha, Nebr. 68102
Nevada—Reno, Nev. 89502
New Hampshire—Portsmouth, N.H. 03801
New Jersey—Newark, N.J. 07102
New Mexico—Albuquerque, N. Mex. 87101
New York—Albany, N.Y. 12206
Buffalo, N.Y. 14202
New York City, Box 1040, Brooklyn, N.Y. 11232
North Carolina—Greensboro, N.C. 27401
North Dakota—Fargo, N. Dak. 58102
Ohio—Cleveland, Ohio 44199
Cincinnati, Ohio 45202
Oklahoma—Oklahoma City, Okla. 73102
Oregon—Portland, Oreg. 97204
Panama Canal Zone—Director, Office of International Operations, Internal Revenue Service, Washington, D.C. 20225
Pennsylvania—Philadelphia, Pa. 19108
Pittsburgh, Pa. 15222
Puerto Rico—Director's Representative, U.S. Internal Revenue Service, 255 Ponce de Leon Avenue, Hato Rey, Puerto Rico 00917
Rhode Island—Providence, R.I. 02903
South Carolina—Columbia, S.C. 29201
South Dakota—Aberdeen, S. Dak. 57401
Tennessee—Nashville, Tenn. 37203
Texas—Box 2929, Austin, Tex. 78767
Dallas, Tex. 75202
Utah—Salt Lake City, Utah 84101
Vermont—Burlington, Vt. 05401
Virginia—Richmond, Va. 23240
Virgin Islands—Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, Virgin Islands 00801
Washington—Seattle, Wash. 98121
West Virginia—Parkersburg, W. Va. 26101
Wisconsin—Milwaukee, Wis. 53202
Wyoming—Cheyenne, Wyo. 82001
Foreign Addresses—Taxpayers with legal residence in foreign countries: Director, Office of International Operations, Internal Revenue Service, Washington, D.C. 20225

How to Get Forms

Generally, we mail forms and schedules directly to you based on what you filed last year, either Short Form 1040A or Form 1040. If you received Form 1040, the schedules and forms you may need are listed below. You can get them from an Internal Revenue Service office, and at many banks and post offices, or by using the order blank below.

Schedule A for itemized deductions;

Schedule C for income from a personally owned business;

Schedule D for income from the sale or exchange of capital assets;

Schedule E for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;

Schedule F for income from farming;

Schedule G for income averaging;

Schedule R for retirement income credit;

Schedule SE for reporting net earnings from self-employment; and

Form 1040–ES for making estimated tax payments.

These forms are available only at Internal Revenue Service offices:

Form 1310, Statement of Claimant to Refund Due Deceased Taxpayer;

Form 2106, Employee Business Expenses;

Form 2120, Multiple Support Declaration;

Form 2210, Underpayment of Estimated Tax by Individuals;

Form 2440, Sick-Pay Exclusion;

Form 2441, Expenses for Household and Dependent Care Services;

Form 3468, Computation of Investment Credit;

Form 3903, Moving Expense Adjustment;

Form 4136, Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil;

Form 4137, Computation of Social Security Tax on Unreported Tip Income;

Form 4562 for optional use by individuals, etc., claiming depreciation;

Form 4683, U.S. Information Return on Foreign Bank, Securities, and Other Financial Accounts;

Form 4684 for reporting gains and losses resulting from casualties and thefts;

Form 4797, Supplemental Schedule of Gains and Losses;

Form 4798 for computing a capital loss carryover from the current year to a succeeding taxable year;

Form 4831 for reporting rental income;

Form 4832, Asset Depreciation Range (for determining a reasonable allowance for depreciation of designated classes of assets); and

Form 4835 for reporting farm rental income and expenses.

Some helpful publications you can send for using the order blank are:

501 Exemptions and Dependents
502 Medical Expenses
503 Child Care and Disabled Dependent Care
506 Computing Your Tax Under the Income Averaging Method
521 Moving Expenses
522 Sick Pay
523 Selling Your Home
524 Retirement Income Credit
526 Contributions
529 Miscellaneous Deductions
530 Homeowner's Deductions
532 Students and Parents
545 Interest Expense
552 Recordkeeping Requirements

Publication 17, Your Federal Income Tax, and **Publication 334,** Tax Guide for Small Business (1974 editions), may be purchased by mail for $1.25 a copy (including postage) from The Public Documents Distribution Center, Pueblo Industrial Park, Pueblo, Colorado 81009.

Publication 17 and 334 are $1.00 each if picked up at an IRS office. Publication 17 may also be picked up for $1.00 at many post offices.

Other publications and forms referred to in the instructions are available free from any District Director.

Order Blank for Free Forms and Publications.—The forms and publications listed below are described above. We will send you 2 copies of each form and 1 copy of each publication circled below. Cut the order blank on the dotted line, write your name and address on the other side. Enclose this order blank in an envelope and address your envelope to the IRS address shown above for your State or IRS office nearest your city. Do not use the envelope we furnished you in your income tax pamphlet as this envelope should be used for filing your income tax return. Orders for forms and publications should be mailed no later than March 16, to insure timely receipt of your order.

Circle Desired Forms and Publications

1040	Schedule D (1040)	1310	3468	4684	Pub. 501 / Pub. 524
1040 Instr.	Schedule E&R (1040)	2106	3903	4797	Pub. 502 / Pub. 526
1040A	Schedule F (1040)	2120	4136	4798	Pub. 503 / Pub. 529
1040A Instr.	Schedule G (1040)	2210	4137	4831	Pub. 506 / Pub. 530
Schedule A (1040)	Schedule SE (1040)	2440	4562	4832	Pub. 521 / Pub. 532
Schedule C (1040)	1040–ES	2441	4683	4835	Pub. 522 / Pub. 545
					Pub. 523 / Pub. 552

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SCHEDULE G (Form 1040)
Department of the Treasury
Internal Revenue Service

Income Averaging

▶ See instructions on pages 3 and 4.
▶ Attach to Form 1040.

1973

Name(s) as shown on Form 1040 | Your social security number

Taxable Income and Adjustments

	(a) Computation year 1973	(b) 1st preceding base period year 1972	(c) 2d preceding base period year 1971	(d) 3d preceding base period year 1970	(e) 4th preceding base period year 1969
1 Taxable income (see instruction 1)					
2 Income earned outside of the United States or within U.S. possessions and excluded under sections 911 and 931					
3 Excess community income and certain amounts received by owner-employees subject to a penalty under section 72(m)(5). See instruction 3					
4 Accumulation distributions subject to section 668(a). See Form 4970					
5 Adjusted taxable income or base period income. (Line 1 plus line 2, less lines 3 and 4.) If less than zero, enter zero					

Computation of Averagable Income

6 Adjusted taxable income from line 5, column (a)	6	
7 30% of the sum of line 5, columns (b), (c), (d), and (e)	7	
8 Averagable income (line 6 less line 7)	8	

Complete the remaining parts of this form only if line 8 is more than $3,000. If $3,000 or less, you do not qualify for income averaging. Do not fill in rest of form. **G**

Computation of Tax

9 Amount from line 7		9	
10 20% of line 8		10	
11 Total (add lines 9 and 10)		11	
12 Amount from line 3, column (a), less any income subject to a penalty under section 72(m)(5) which was included in line 3		12	
13 Total (add lines 11 and 12)		13	
14 Tax on amount on line 13		14	
15 Tax on amount on line 11	15		
16 Tax on amount on line 9	16		
17 Difference (line 15 less line 16)	17		
18 Multiply the amount on line 17 by 4		18	
19 Total (add lines 14 and 18)		19	
20 Tax on income subject to the penalty under section 72(m)(5) which was included in line 3		20	
21 Tax (add lines 19 and 20). Enter here and on Form 1040, line 16. Also check Schedule G box on Form 1040, line 16		21	

Computations on this page are not needed unless line 15, Form 1040 for 1973 is under $10,000 or you used the optional tax tables for 1972, 1971, 1970 or 1969.

Computation of Standard Deduction for 1973 if Adjusted Gross Income is Under $10,000 and for 1972 if You Used the Optional Tax Tables

	1973	1972
1 Enter 15% of line 15, Form 1040 (1973) / of line 14, Form 1040A (1972) / of line 17, Form 1040 (1972) (limited to $1,000 if you are married and filing separately)		
2 Enter $1,300 ($650 if married filing separately)		
3 Standard deduction. Enter line 1 or 2 whichever is greater. (If married filing separately choose either line 1 or line 2. **Note:** *If your spouse uses the percentage standard deduction (line 1) both must use it.*)		

Computation of Standard Deduction for 1971 if You Used the Optional Tax Tables

1 Enter 13% of line 18, Form 1040 (1971) (limited to $750 if you were married and filed separately)	
2 Enter $1,050 ($525 if you were married and filed separately)	
3 Standard deduction. Enter line 1 or 2 whichever is greater. (If you were married and filed separately choose either line 1 or line 2. **Note:** If your spouse used the percentage standard deduction (line 1) both must use it.)	

Computation of Standard Deduction for 1970 if You Used the Optional Tax Tables

1 Enter 10% of line 18, Form 1040 (1970), but not more than $500 if you were married and filed separately		
(If you were married and filed separately, complete only line 2 or line 3, whichever is applicable. All other filers complete only lines 4 through 14.)		
2 If you used the low income allowance, enter the sum of $100 plus $100 for each exemption claimed on line 11, Form 1040 (1970), but not more than $500. 1970 standard deduction		
3 If you used the percentage standard deduction, enter amount from line 1. 1970 standard deduction		
4 Basic allowance. Enter the sum of $200 plus $100 for each exemption claimed on line 11, Form 1040 (1970), but not more than $1,000		
Computation of additional allowance:		
5 Limitation	$900.00	
6 Enter $100 for each exemption claimed on line 11, Form 1040 (1970)		
7 Enter amount from line 18, Form 1040 (1970)		
8 Enter the sum of $1,100 plus $625 for each exemption claimed on line 11, Form 1040 (1970)		
9 Subtract line 8 from line 7. If less than zero, enter zero		
10 Enter one-half of amount on line 9		
11 Add lines 6 and 10		
12 Additional allowance. Subtract line 11 from line 5. If less than zero, enter zero		
13 Low income allowance. Add lines 4 and 12		
14 Standard deduction. Enter amount from line 1 or line 13, whichever is greater		

Computation of Standard Deduction for 1969 if You Used the Optional Tax Tables

If you were married and filed a separate return, complete only line 4 or line 5, whichever is applicable. All other filers complete only lines 1, 2, and 3.

1 Enter 10% of adjusted gross income	
2 Enter $200 plus $100 for each exemption claimed but not more than $1,000	
3 Standard deduction. Enter amount on line 1 or line 2 whichever is greater	
Married persons who filed separate returns:	
4 Standard deduction if you used the 10 percent standard deduction. Enter 10% of adjusted gross income	
5 Standard deduction if you used the minimum standard deduction. Enter $100 plus $100 for each exemption claimed but not more than $500	

General Instructions

This schedule must be attached to your Form 1040 to choose the benefits of income averaging. Only individuals who are citizens or residents of the United States throughout 1973 are eligible for averaging. Corporations, estates and trusts do not qualify.

The income averaging method of computing tax may be to your advantage if your income has increased substantially this year. Under this method your 1973 income which exceeds 30 percent of the sum of your four prior years (1969–1972) income is taxed, in effect, by averaging that excess over the five-year period (1969–1973). Basically, the taxable income for each year is the figure utilized. However, since accumulation distributions subject to section 668(a) and certain other items of income described in instruction 3 are not subject to averaging, adjustments to the taxable income, as it appears on Form 1040 for each year, are necessary.

A. WHO MAY FILE.—Generally, you may choose the provisions of income averaging for 1973, by filing Schedule G with your Form 1040 if you meet the requirements of (1) citizenship or residence, and (2) support. On a joint return both husband and wife must meet these requirements.

(1) Citizenship or residence requirement.—You must have been a citizen or resident of the United States throughout 1973. A nonresident alien at any time during the five taxable year period ending with 1973 is not eligible.

(2) Support requirement.—You must have furnished at least 50 percent of your own support for each of the years 1969 through 1972. In a year in which you were married it is only necessary that you, together with your spouse, provided at least 50 percent of the support of both of you. For definition of support see page 5 of the Instructions for Form 1040.

Exceptions. The support requirement is waived if—

(1) You were age 25 or more before the end of 1973 and you were not a full-time student during at least any four of your taxable years beginning after you have attained the age of 21. Thus, generally, if you are age 25 or over and have been out of school for 4 years since age 21, you are eligible for averaging. You are a student for a taxable year if during 5 calendar months of that year you were a full-time student at an educational institution or were pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State or political subdivision of a State.

(2) More than 50 percent of your taxable income for 1973 (line 1, column (a)) is attributable to work performed by you in substantial part during two or more of the four taxable years preceding 1973, or

(3) You file a joint return for 1973 and not more than 25 percent of the aggregate adjusted gross income (Form 1040, line 15) is attributable to you.

B. PROVISIONS INAPPLICABLE.—If you file Schedule G you may not—

(1) Exclude from income any part of your earned income from sources without the United States (see section 911 and Form 2555) or any income from sources within possessions of the United States (see sections 931–934 and Form 4563).

(2) Use tax tables 1–12 in the Form 1040 instructions. You may, however, use the standard deduction.

(3) Avail yourself of the limitation of tax under section 72(n)(2) for income resulting from certain distributions from an employees' trust.

(4) Avail yourself of the advantages of alternative tax on capital gain under section 1201(b).

(5) Avail yourself of the advantages of the maximum tax rate on earned income.

C. BASE PERIOD INCOME RULES.—Your base period income for each of your base period years (1969–1972) must be determined in a manner consistent with your return for 1973. If you make a separate return for 1973, you must determine your separate base period income for each of your base period years.

If a husband and wife make a joint return for 1973, they must determine the sum of their separate base period incomes for each base period year. If, however, you and your spouse make a joint return for 1973 and were married and made joint returns with each other for any base period year, your base period income for each such year is to be figured on the basis of your aggregate taxable income for that year. If you make a return for 1973 as a surviving widow(er) (under section 2(a)), your base period income for each of the base period years (1969–1972) is the sum of your base period income and that of your deceased spouse for each such year. If a husband and wife married in 1973 and make a joint return for 1973, and neither person was married from 1969 through 1972, their base period incomes for each of those years is the sum of the husband's separate base period income and that of his wife for each such year.

In some cases the computation of your separate base period income for a base period year may require as many as three computations. The facts in each case determine how many computations are necessary. For instance, if you were married for 1973 and made a joint return with your spouse, but had a different spouse for 1973 than for a base period year, two computations are necessary. In such case, your separate base period income for the year in question is the larger of the following amounts:

(1) The amount of your adjusted separate income and deductions for the base period year.

(2) One-half the total amount of base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your spouse for that base period year.

However, if you and your spouse file separate returns for 1973, a third computation is necessary. Your separate base period income will be the largest of the amounts determined under (1) and (2) above and:

(3) One-half the total amount of the base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your spouse for 1973 for that base period year.

The amount of your separate income and deductions for a base period year is the excess of your gross income for that year over your allowable deductions. Your separate deductions for any base period year for which you made a separate return are the deductions allowable on that return. If you made a joint return for a base period year, your separate deductions are (1) in the case of deductions allowable in computing your adjusted gross income, the sum of such deductions attributable to your gross income, and (2) in the case of deductions allowable in computing taxable income (exemptions and itemized deductions), the amount resulting from multiplying the amount of such deductions allowable on the joint return by a fraction whose numerator is your adjusted gross income and whose denominator is the aggregate adjusted gross income on the joint return. However, if 85 percent or more of the aggregate adjusted gross income

of a husband and wife is attributable to either one, all of the deductions allowable in computing taxable income are allowable to the one to whom such income is attributable. See specific instruction 1 on adjusted gross income.

In computing your separate base period income when community property laws are applicable, you must take into account all of the earned income you earned, without regard to the community property laws, or your share of the community earned income under the community property laws, whichever is greater.

If you must determine your separate base period income for any of the base period years, attach statement showing the computation and names under which the returns were filed. An example illustrating such computation follows:

H and W are calendar year taxpayers who were married and otherwise eligible to choose the benefits of income averaging for the taxable year 1973 for which they made a joint return. W, however, was married to and made a joint return with A for the taxable year 1969. H was unmarried for 1969. H and W compute their base period income for 1969 in the following manner:

	A & W (Joint Return)	A	W	H
Salary	$16,000	$11,500	$4,500	$3,000
Dividends	2,000	500	1,500	1,000
Adjusted Gross Income	$18,000	$12,000	$6,000	$4,000
Total of itemized deductions and personal exemptions	3,600	2,400	1,200(1)	1,600
Taxable Income (Separate Income and Deductions)	$14,400	$9,600	$4,800	$2,400

(1) $\frac{6000 \text{ (W's separate adjusted gross income)}}{18000 \text{ (A and W's adjusted gross income from joint return)}} \times 3600$ (Total of itemized deductions and personal exemptions on A & W's joint return) $= 1200$

Method No. 1 — W's separate income and deductions $4,800

Method No. 2 — W and A's taxable income from joint return, $14,400×50 percent $7,200

W's separate base period income is $7,200, the larger of the two methods. H and W's base period income (since there are no adjustments) for 1969 is $9,600 (H's separate base period income of $2,400 (unmarried in 1969) plus W's separate base period income of $7,200).

SPECIFIC INSTRUCTIONS

The following instructions are numbered to correspond with the line numbers on page 1, Schedule G.

Taxable Income and Adjustments

Instruction 1 Except as noted below, enter on line 1 the amount (never less than zero) from—

(a) Form 1040 (1973)—line 48
(b) Form 1040 (1972)—line 55
(c) Form 1040A (1972)—line 18
(d) Form 1040 (1970–71)—line 50
(e) Schedule T (1969)—line 5

For any year for which you use the tax tables to compute your tax, you may arrive at the amount to be entered on line 1, by subtracting from your adjusted gross income, the standard deduction and the number of exemptions multiplied by $750 for 1973 and 1972, $675 for 1971, $625 for 1970, and $600 for 1969.

Your adjusted gross income is:

(a) Form 1040 (1973)—line 15
(b) Form 1040 (1972)—line 17
(c) Form 1040A (1972)—line 14
(d) Form 1040 (1970–71)—line 18
(e) Form 1040 (1969)—line 15c

See page 2 for computation schedules you can use to figure the standard deduction if line 15, Form 1040 for 1973 is under $10,000 or if you used the optional tax tables for 1972, 1971, 1970, or 1969.

***Note:** If you were not married to and did not file a joint return with the same spouse for every year after 1968, or were not single for all those years, it will be necessary to determine the amount to be entered in columns (b), (c), (d), and (e) in accordance with General Instruction C.*

Instruction 2 Enter on line 2 for each base period year the net amount of income previously excluded from income because it was earned income derived from sources without the United States or from income within its possessions (sections 911 and 931–934). For 1973 you may not exclude such amounts from gross income and they will therefore be reflected in taxable income.

Instruction 3 Include income attributable to the following sources in the total to be entered on line 3 (attach statement showing itemization):

(a) Excess Community Income. If you are married, a resident of a community property state, and file a separate return for 1973, you must include on line 3 the excess of the community earned income reportable by you over the amount of such income attributable to your services. No adjustment need be made where the community earned income attributable to your services exceeds 50 percent of the aggregate community earned income. The following example illustrates this.—

	Attributable to Service of H	W	Total
Community Earned Income	$40,000	$20,000	$60,000

(1) H filing a separate return has no adjustment since the amount of earned income attributable to his services ($40,000) exceeds 50 percent of the aggregate community earned income ($30,000).

(2) W filing a separate return must include in the total for line 3 $10,000, the excess of the community earned income reportable by her ($30,000) over the amount of community earned income attributable to her services ($20,000).

(b) Certain amounts received by owner-employees. The amount of income resulting from a premature or excessive distribution from a qualified employees' pension plan or trust to an employee who is (or was) also an owner of the business. The amount of such income is the amount subject to a penalty under section 72(m)(5).

Computation of Tax

To figure your tax use tax rate schedule X, Y, or Z in the instruction booklet for Form 1040.

☆ U.S. GOVERNMENT PRINTING OFFICE: 1973—O-500-295 23-018760

1973

Instructions For Preparing Short Form 1040A

New Features

- ► Provision has been made on Form 1040A to designate $1 (if joint return, $1 each for husband and wife) of your taxes for the **Presidential Election Campaign Fund.** See line 8.
- ► Dividends and interest may be reported on Form 1040A regardless of amounts received. See page 2.
- ► You may have IRS compute your tax **regardless of the amount** of your income. See page 3.
- ► **Call us toll free** for answers to your Federal tax questions. See page 7 (page 15 for California) for telephone numbers.

Department of the Treasury
Internal Revenue Service

From The Commissioner

This instruction pamphlet contains the information needed to complete Form 1040A. Be sure to read the instructions on page 2 carefully to decide whether Form 1040A is right for you. If you decide it is to your advantage to use Form 1040, copies of the Form 1040 and its instructions may be obtained from any Internal Revenue Service office and many banks and post offices.

I want to call your attention to the Presidential Election Campaign Fund Check-Off. Without increasing your tax or decreasing your refund, you have the right to earmark $1 (on a joint return $1 each for husband and wife) of your taxes for a general fund to meet campaign expenses of the 1976 Presidential Election. This check-off is on line 8 of the Form 1040A.

With the information in these instructions, you should be able to prepare your own return. If you need help, please call us at the number listed for your area on page 7 (see page 15 for California numbers) or visit your nearest Internal Revenue office. If you have someone else help you, be sure to select a qualified person.

You can help yourself and us if you check your return to make sure that it is correct and then file early. Thanks for your cooperation.

Donald C. Alexander
Commissioner of Internal Revenue

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Before you turn to page 3 for the guide to filling out Short Form 1040A

BE SURE TO READ THE FOLLOWING INSTRUCTIONS

Who must file a Return

File a Return if you are:	And your gross income is at least:
● Single or are a widow or widower, and are under 65	$2,050
● Single or are a widow or widower, and are 65 or older	2,800
● Single, you could be claimed as a dependent on your parent's return and you show dividend income, interest income, or other types of unearned income on your own return	750
● Married filing jointly, living together at end of 1973 (or at date of death of spouse), both are under 65	2,800
● Married filing jointly, living together at end of 1973 (or at date of death of spouse), one is 65 or older	3,550
● Married filing jointly, living together at end of 1973 (or at date of death of spouse), both are 65 or older	4,300
● Married filing separate returns, or married but not living together at end of 1973	750
● A person with income from sources within U.S. possessions	750

● Self-employed and your net earnings from self-employment were at least $400.

If income tax was withheld and you are not required to file a return, you should file a return to get a refund.

These rules are for all U.S. citizens and resident aliens, including those under 21 years of age.

When to file

File as soon as you can after January 1, but not later than April 15, 1974.

Where to file

Use the envelope furnished you or the appropriate address shown on page 6.

Who May Use Short Form 1040A

You may use Short Form 1040A if all your income in 1973 was from wages, salaries, tips, other employee compensation, dividends or interest and you do not itemize your deductions.

Who May NOT Use Short Form 1040A

File Form 1040 instead of Short Form 1040A if:

- you had income other than wages, salaries, tips, dividends or interest
- you received $20 or more in tips in any one month, and you did not fully report these tips to your employer
- your Form W–2 shows uncollected employee tax (social security tax) on tips
- you have
  a retirement income credit
  an investment credit
  a foreign tax credit
  a credit for Federal tax on special fuels—nonhighway gasoline and lubricating oil, or
  a credit from a regulated investment company
- you choose the benefits of income averaging
- (1) you could be claimed as a dependent on your parent's return and (2) you had dividend or interest income AND (3a) your dividend and interest income was $750 or more, OR (3b) your total income (amount that would otherwise be shown on line 12, Short Form 1040A) is more than $8,666 ($4,333 if married and filing separately)
- your spouse files a separate return and itemizes deductions. Note: You may ignore this and still file Form 1040A if you don't consider yourself married for tax purposes because (1) you did not live with your spouse at any time during 1973, (2) you furnished more than half the cost of keeping up your home for 1973, and (3) your child or stepchild lived in your home for more than 6 months of 1973, and you can claim that child as a dependent
- you received capital gain dividends or nontaxable distributions (return of capital)
- you claim a deduction for business expenses as an outside salesman or for travel for your job
- you claim a sick pay exclusion
- you claim a moving expense deduction because you changed jobs or were transferred
- you are a railroad employee or employee representative and claim credit for excess hospital insurance benefits taxes paid
- you must file Form 2210 because line 22 is more than 20% of line 19. See Instructions for Penalty for Not Paying Enough Tax During the Year on page 6.
- you had, at any time during the taxable year, an interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)
- you are required to file **Form 2555,** Exemption of Income Earned Abroad
- you were married to a nonresident alien at the end of 1973
- you are a nonresident alien (use **Form 1040NR**).

If you have any questions about business expenses, sick pay, moving expenses or the like, please obtain Form 1040 and its instructions, together with any of our explanatory publications that you need. You can get Form 1040 and its instructions, other forms and publications at all Internal Revenue offices.

IMPORTANT

Short Form 1040A may not be right for you . . .
Before you file, take a few minutes to read these instructions.

It may be to your advantage to use Form 1040, if your Itemized Deductions are substantial, or if you are eligible for the Retirement Income Credit.

Itemized Deductions (What You Can Claim)

Examples of itemized deductions are:

1. What you paid for medical insurance and for medical and dental care. Local, State, and real estate taxes. Alimony, and interest on loans and mortgages.

2. What you gave to churches, charities, Boy Scouts, Red Cross, Cancer Society, and similar organizations.

3. Employee business expenses such as union dues, safety helmets, tools.

4. Your loss from accident, fire, storm (casualty) or theft after subtracting from each loss $100 plus what the insurance company paid you.

5. The money you paid someone (so you could work) to take care of your dependent under 15 years old or to take care of your spouse or other dependent who could not take care of himself.

Here is a general test to help. Will your tax be lower if you list (itemize) deductions?

You should itemize on Form 1040 if your income on line 12 of Short Form 1040A is:

- less than $8,667 and your itemized deductions total more than $1,300.
- between $8,667 and $13,333 and your itemized deductions total more than 15% of line 12.
- over $13,333 and itemized deductions total more than $2,000.

Note: *If you are married and filing separately, divide the dollar amounts in half, and be sure to use only the total of your own deductions.*

Retirement Income Credit

You may be able to claim this credit on Form 1040 and reduce your tax by as much as $229 (if single), or by as much as $457 (if married, filing joint return) if you meet all of the following tests:

1. You are age 65 or over (or under age 65 and retired under a public retirement system).

2. You received income from interest, dividends, pensions, annuities, or certain rents.

3. You earned more than $600 a year for any 10 years before 1973. (If your spouse died, you can use his earnings to meet this test.)

Here's how to fill in Short Form 1040A . . .

(Circled numbers on form are keyed to circled numbers in explanations below.)

① Name and address

Use the label on the cover of the tax forms package mailed to you. Correct anything wrong on it. If you did not receive forms with a label, print your name and address.

Give your apartment number if you have one.

Note: *You should show your own address unless you want us to mail any refund or correspondence to a person acting for you. In this case, attach to your return a power of attorney that tells exactly what you want done.*

If you are a member of the Armed Forces, use your permanent home address.

② County of residence

See detailed county of residence instruction on page 5.

③ Social security number

If your social security number on the mailing label is wrong, or if you are not using a label, give your correct number in the space provided for it.

If you are married and your spouse has a social security number, please give numbers of both you and your spouse whether you file jointly or separately.

If you do not have a social security number, file Form SS-5 with your local Social Security Administration office early enough to receive your social security card before the deadline for filing your return. If you have not received a number by the time you must file your return, write "Applied for" in the number space.

Also be sure to show occupation(s) in space(s) in the upper right corner, just below the social security blocks.

④ Filing status—Lines 1 through 5

Check only one box, to show how you want to file. Your tax rate will depend on it, so read carefully "*Your Filing Status*," page 5, before you decide.

⑤ Your exemptions and dependents—Lines 6a, b, c, d, and 7

See instructions for Your Exemptions, on page 5, and Children And Other Dependents, on page 6, to find out whom you can claim. Enter the total number of exemptions for each line in the spaces at the far right. Add them up and show the total on line 7.

⑥ Presidential Election Campaign Fund—Line 8

You can tell us to turn over $1 of your tax to the presidential election campaign fund by checking the appropriate box on line 8. On a joint return, the election to designate or not designate is available to both spouses. For example:

(1) Both may elect to designate $1 each for a total of $2.

You can use it if: 1. Your income is from salary or wages, tips, other employee compensation, dividends, and interest.

2. And you do not itemize your deductions.

Short Form 1040A U.S. Individual Income Tax Return 1973

Department of the Treasury — Internal Revenue Service

Name (if joint return, give first names and initials of both)	John E + Mary Brown
Present home address (Number and street, including apartment number, or rural route)	3700 Millway
City, town or post office, State and ZIP code	Hometown, Maryland 20715
Your social security number	516 04 1492
Spouse's social security no.	575 10 1776
Occupation: Yours	clerk
Occupation: Spouse's	Housewife

Filing Status—check only one:
1 ☐ Single
2 ☒ Married filing joint return (even if only one had income)
3 ☐ Married filing separately. If spouse is also filing, give spouse's social security number in designated space above and enter full name here
4 ☐ Unmarried Head of Household
5 ☐ Widow(er) with dependent child (Year spouse died ▶ 19)

Exemptions: Regular / 65 or over / Blind
6a Yourself ☒ ☐ ☐
b Spouse ☒ ☐ ☐
c First names of your dependent children who lived with you: James, Marie
d Number of other dependents (from line 26)
7 Total exemptions claimed

6 Presidential Election Campaign Fund.—Check ☒ if you wish to designate $1 of your taxes for this fund. If joint return, check ☒ if spouse wishes to designate $1. Note: This will not increase your tax or reduce your refund. See note on back.

8	Wages, salaries, tips, and other employee compensation	9600 00
9	Dividends (See instructions on page 3.) $ 230.00 10b Less exclusion $200.00	30 00
10	Interest income	360 00
11	Total (add lines 9, 10c, and 11) (Adjusted Gross Income)	9990 00
12	● If you want IRS to figure your tax, skip the rest of this page and see instructions on page 3. ● If line 12 is under $10,000 find tax in Tables 1–12 and enter on line 17. Skip lines 13 through 16.	
13	If line 12 is $10,000 or more, enter 15% of line 12 but not more than $2,000 ($1,000 if line 3 checked)	
14	Subtract line 13 from line 12	
15	Multiply total number of exemptions claimed on line 7 by $750	
16	Taxable income (subtract line 15 from line 14) (Figure tax on amount on line 16 using Tax Rate Schedule X, Y, or Z, and enter on line 17.)	

(2) Both may elect not to designate.
(3) One may elect to designate $1 and the other elect not to.

If you check the box(es), it will not increase your tax or reduce your refund.

⑦ Wages, salaries, tips, and other employee compensation—Line 9

Give the total of all the wages shown on your Forms W–2. If all your tips are not shown on your Forms W–2, add these amounts in, too. For a joint return, combine the total 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, contact your employer as soon as possible. Only he can issue your W–2 or correct it.

⑧ Dividends—Line 10

The first $100 of dividends you receive from qualifying domestic corporations is not taxed. If you and your spouse each had dividends from qualifying domestic corporations, each can exclude the first $100. If one receives less than $100 in dividends, the other still cannot exclude more than $100.

Taxable dividends from the following corporations do not qualify for the dividends exclusion:

(a) Foreign corporations, including your share from a controlled foreign corporation.

(b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) Regulated investment companies, unless they have told you how much of such dividends qualify for the exclusion.

(d) Real estate investment trusts.

(e) Corporations receiving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

(f) A distribution out of the current year's taxable income from a small business corporation.

Show the amount of your dividends on 10a. Fill in your exclusion on 10b, then subtract it and show the difference on 10c.

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 11.*

⑨ Interest income—Line 11

Show all the interest you received or that was credited to your account by banks, savings and loan associations, credit unions, and others. Include interest on tax refunds.

⑩ Total income—Line 12

Add the amounts on lines 9, 10c, and 11. This is your "Adjusted Gross Income."

⑪ Instructions Between Lines 12 and 13

These instructions will help you to figure your tax in the fastest manner possible.

Figuring your tax—Lines 13 through 17

If you want IRS to figure your tax

If you want IRS to figure your tax, skip lines 13 through 17, 19, and 21 through 25. Be sure that lines 18, 20a, b, and c are filled in. Sign your return and attach the forms you need. See instructions that follow for filling in line 18 and 20a, b, c, and for completing your return.

If you are filing a joint return and both you and your spouse have income, show the income of each separately in the space to the left of the entry space for line 12.

File on or before April 15, 1974. We will then figure your tax and send you a refund check if you paid too much or bill you if you did not pay enough.

(Continued from Page 3)

If you do not want IRS to figure your tax, fill in the rest of your return, using the following guidelines.

If your income on line 12 is under $10,000, skip lines 13 through 16. Turn to Tax Tables 1 through 12 on pages 8 through 13 to find your tax. If you checked line 5, you may use the column for "Married filing joint return." After you have found your tax, enter it on line 17 and check the block for "Tax Tables 1–12."

If your income on line 12 is $10,000 or more, go on with line 13.

⑫

Line 13.—This is where you take your standard deduction. Fill in the amount. If you are married and filing separately, the amount for either spouse cannot be more than $1,000.

Line 14.—Subtract line 13 from line 12 and show the difference.

Line 15. Multiply the number of exemptions on line 7 by $750 and show the amount.

Line 16.—Subtract line 15 from line 14 and show the difference. This is your taxable income. Turn to Tax Rate Schedules X, Y, or Z on page 14. Find the schedule that fits the "Filing Status" you checked (lines 1–5), and figure your tax. After you have figured your tax, enter it on line 17 and check the block for "Tax Rate Schedule X, Y, or Z."

⑬ Credit for contributions to candidates for public office—Line 18

Add up the money you gave to help pay campaign expenses for persons running for public office. Fill in **HALF** the amount you gave, but not more than the smaller of these amounts. (1) $12.50 ($25.00 on a joint return), or (2) your tax shown on line 17.

⑭ Your income tax—Line 19

If you filled in an amount on line 18, subtract it from the amount on line 17 and show the difference. Otherwise, show the same amount on line 19 that is on line 17.

⑮ Income tax withheld—Line 20a

Fill in the amount shown on your Form W–2. If you have more than one Form W–2, add the amounts together. If you are filing a joint return, add together the amounts for you and your spouse.

⑯ Excess FICA tax withheld—Line 20b

If you had more than one employer and together they paid you more than $10,800 in wages, too much social security (FICA) tax may have been taken out of your wages.

Form 1040A (1973) Page 2

17	Tax, check if from: ☒ Tax Tables 1–12 OR ☐ Tax Rate Schedule X, Y, Z	17	901 00
18	Credit for contributions to candidates for public office (see instructions on page 4)	18	-0-
19	Income tax (subtract line 18 from line 17). If less than zero, enter zero	19	901 00
20a	Total Federal income tax withheld (attach Forms W–2 to front) 20a		
b	Excess FICA tax withheld (two or more employers—see instructions on page 4) 20b	16 906 80	14
c	1973 estimated tax payments (include amount allowed as credit from 1972 return) 20c		17
21	Total (add lines 20a, b, and c)	21	906 80
22	If line 19 is larger than line 21, enter BALANCE DUE IRS. Pay in full with return. Write social security number on check or money order and make payable to Internal Revenue Service ▶	22	18 5 80
23	If line 21 is larger than line 19, enter amount OVERPAID ▶	23	19 5 80
24	Amount of line 23 to be REFUNDED TO YOU ▶	24	5 80
25	Amount of line 23 to be credited on 1974 estimated tax ▶ 25		

Other Dependents (5)

(a) NAME	(b) Relationship	(c) Months lived in your home, if born or died during year, write B or D.	(d) Did dependent have income of $750 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
				$	$

26 Total number of dependents listed in column (a). Enter here and on line 6d ▶ 1

Note: 1972 Presidential Election Campaign Fund Designation.—Check ☒ if you did not designate $1 of your taxes on your 1972 return, but now wish to do so. If joint return, check ☒ if spouse did not designate on 1972 return but now wishes to do so.

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 he has any knowledge.

(20) Sign here — Your signature: John E Brown 2-19-74 Date — Spouse's signature (if filing jointly, BOTH must sign even if only one had income): Mary Brown 2-19-74 Date

Preparer's signature (other than taxpayer) — Date — Address (and ZIP Code) — Preparer's Emp. Ident. or Soc. Sec. No.

If the FICA taxes withheld by all of your employers add up to more than $631.80 take credit for the extra amount here. If you are filing a joint return, figure the credit separately for you and your spouse. Don't add your spouse's FICA to yours. Add all your FICA taxes (not more than $631.80 for each employer). Subtract $631.80. Enter the difference on line 20b.

If any of your employers took out more than $631.80, ask the employer to refund the extra amount owed to you. You can't take credit for it on your return.

⑰ Estimated Tax Payments—Line 20c

Fill in on this line any payments you made on your estimated Federal income tax for 1973.

If you and your spouse filed a joint declaration of estimated tax for 1973 but decide to file separate income tax returns for 1973, either of you can claim all the estimated tax paid. Or, you can each claim part in whatever amount you agree to. Be sure to show the social security numbers of both on both returns.

If you and your spouse filed separate estimated tax declarations for 1973 but decide to file a joint income tax return for 1973, enter on this line the total of the amounts paid on your separate declarations. Be sure to show both social security numbers on your joint return.

Follow the above instructions even if your spouse died.

⑱ Tax due IRS—Line 22

If line 19 is more than line 21, show the difference on line 22. This is the tax you still owe.

How 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.

If line 22 is under $1, you do not have to pay.

⑲ A refund due you—Line 23

If line 21 is more than line 19, show the difference on line 23. This is the refund we owe you.

Refund of Tax

If line 23 is under $1, we will not send you a refund unless you ask for it when you file your return.

If you move before you get your refund, be sure to file a change of address with the post office serving your old address so your check can be forwarded to you.

⑳ Completing your return

- **Sign and date your return.**—Both you and your spouse have to sign a joint return.

  If someone else made out your return for pay, he must also sign and show his address and identifying number.
- **Attach your Forms W–2** and any statements or other forms.

General Information

Service in a Combat Zone (and Missing or Prisoners of War) before July 1, 1973.—An enlisted man does not have to pay tax on wages for any month during which he served in a combat zone or qualified for Hostile Fire Pay. Furthermore, he does not have to include wages received before or after June 30, 1973, while in a hospital because of injuries or sickness resulting from combat zone service prior to July 1, 1973.

A commissioned officer does not have to pay tax on the first $500 he received for any month during which he served in a combat zone or qualified for Hostile Fire Pay. Also he does not have to pay tax on the first $500 a month received before or after June 30, 1973, while hospitalized for sickness or injury resulting from combat zone service prior to July 1, 1973.

The pay of members of the Armed Forces and civilian government employees, during the time they were prisoners of war or missing in action because of the Vietnam conflict, is not taxed.

Service in a Combat Zone (and Missing or Prisoners of War) after June 30, 1973.—Contact your payroll officer or an Internal Revenue office for information concerning the exclusion rules for periods after June 30, 1973.

If you do not know if your Form W–2 includes wages on which you do not have to pay tax, ask your payroll officer. Such pay should not have been included, but if it was, ask for a corrected Form W–2 or a certificate to show your wages when you

were in the combat zone or hospital. When you get the certificate, subtract the amount on it from the amount on your W–2 and include the difference on line 9. Attach the certificate and your W–2 to your return.

Deceased Taxpayer

If a person died in 1973, or in 1974 before filing a return for 1973, the surviving spouse or executor or administrator of the estate must file a return for the deceased.

The executor or administrator can file a joint return with the surviving spouse. If an executor or administrator has not been appointed, the survivor can still file a joint return. The income of both must be included on it.

If you are filing such a joint return, write in the signature area that you are filing as a surviving spouse. Show the date of death in the name and address space. If a refund is due, attach Form 1310 to your return.

County of Residence

Print or type the full name (do not abbreviate) of the County ("Parish" in Louisiana; organized "borough" in Alaska) in which you live, unless you live in one of the cities listed below, or in the District of Columbia, or in Alaska but not in an organized borough.

If you live in one of the following cities, enter its name, followed by the word "City."

Baltimore City, Maryland
Carson City, Nevada
Columbus, Georgia
St. Louis City, Missouri
Certain cities in Virginia—

Alexandria	Franklin	Petersburg
Bedford	Fredericksburg	Portsmouth
Bristol	Galax	Radford
Buena Vista	Hampton	Richmond
Charlottesville	Harrisonburg	Roanoke
Chesapeake	Hopewell	Salem
Clifton Forge	Lexington	South Boston
Colonial Heights	Lynchburg	Staunton
Covington	Martinsville	Suffolk
Danville	Nansemond	Virginia Beach
Emporia	Newport News	Waynesboro
Fairfax	Norfolk	Williamsburg
Falls Church	Norton	Winchester

If you live in Washington, D.C., enter "D.C." If you live in Alaska not within one of the organized boroughs, enter the letter "U."

Note: *If your principal residence is in a State other than the one shown in the mailing address, also show in the County of Residence box the State in which you reside.*

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return. You can drop amounts under 50 cents—increase amounts from 50 to 99 cents to next dollar. Example: $1.38 becomes $1 and $2.69 becomes $3.

Do You Want More or Less Income Tax Withheld in 1974?

If your payment due IRS on line 22, or the refund IRS owes you on line 23, is large, see your payroll office about changing the amount of tax withheld from your wages.

Your Filing Status (lines 1 through 5)

Read the following instructions carefully to find the filing status that fits your situation for 1973. Then check the box for your status on lines 1 through 5 on your return. Your tax rate depends on the box you check.

1. Single (see paragraphs 4 and 5)

This filing status applies if on December 31, 1973, you were one of the following:

(a) not married.

(b) separated from your spouse by either divorce or separate maintenance decree.

(c) a widow or widower (but see paragraph 2, particularly 2(b), if your spouse died in 1973 and you had not remarried). Also see paragraph 5.

(d) (1) married and do not intend to file a joint return, (2) had not lived with your spouse at any time during 1973, (3) paid more than half the cost of keeping up your home for 1973, and (4) your child or stepchild lived in your home for more than 6 months of 1973 and can be claimed by you as a dependent.

If paragraph 1(d) or 4(b) fits you, then you can forget the rules for married people filing separate returns. This means that if your spouse itemized deductions, you do NOT have to. You can use the standard deduction if you want and your limit is $2,000 instead of the $1,000 allowed married persons filing separately. Don't forget to see if you can file as "Unmarried Head of Household," (paragraph 4(b)) which may give you a lower tax rate.

2. Married filing jointly (even if only one had income)

Filing a joint return often means tax savings for a couple because joint return rates are lower than other rates. A joint return must show all income of both you and your spouse, but can be filed even though only one had income. You may file a joint return even though your spouse lived in a different household.

This filing status applies if on December 31, 1973, you were either of the following:

(a) married, even if you were not married for the whole year.

(b) a widow or widower, your spouse died in 1973, and you had not remarried. For your return, you may be considered married for all of the year, and you may file a joint return. (If you want to file a separate return, see paragraph 3.)

Note: *If you are in doubt about whether to file joint or separate returns (discussed below), figure your tax 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.

3. Married filing separately

Some married taxpayers file separate returns because each wants to be responsible for only his own tax or receive his own refund. Others file separate returns because their total tax may be less than when they file a joint return.

If you cannot meet the requirements in paragraph 1(d) or paragraph 4(b) and you're both filing separate returns or your spouse is not filing, check the box on line 3.

You and your spouse must figure your tax the same way. If you itemize your deductions, your spouse must itemize. (In that case file Form 1040 instead of Short Form 1040A.) If you take the percentage standard deduction, your spouse cannot take the low income allowance (this is $650 for a separate return).

4. Unmarried Head of Household

There are special rates for those who can meet the tests for unmarried head of household. You may choose this filing status if on December 31, 1973, test (a) or (b) applies.

(a) You were unmarried or legally separated, and met test (1) or (2).

(1) You paid more than half the cost keeping up a home which is the main home of your father or mother who you could claim as a dependent. (They did not have to live with you).

(2) You paid more than half the cost of keeping up the 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:

- your unmarried child, grandchild, foster child, or stepchild. (They did not have to be your dependents.)
- any other person you could claim as a dependent provided he is not your dependent under a multiple support agreement (this is where two or more taxpayers supported the dependent and no one gave more than half the support).

(b) You (1) were married (do not intend to file a joint return), (2) had not lived with your spouse at any time during 1973, (3) paid more than half the cost of keeping up your home for 1973, and (4) your dependent child or stepchild lived in your home in 1973.

5. Widow(er) with dependent child

This filing status applies if your spouse died in 1971 or 1972 *and* on December 31, 1973, you met all these tests:

- had not remarried
- had living with you a child or stepchild you could claim as your dependent
- paid over half the cost of keeping up the home for this child for the entire year
- could have filed a joint return with your spouse for the year he died.

If your spouse died in 1973 and you had not remarried, see paragraph 2(b).

Your Exemptions (lines 6a and 6b)

Note: *You are allowed $750 for each exemption for 1973. If you find your tax in one of the Tax Tables 1–12, pages 8 through 13, the total amount for all your exemptions is already figured in for you. If you use the Tax Rate Schedules X, Y, or Z, on page 14, and figure your tax yourself, fill in the total amount for your exemptions on line 15.*

For yourself

You can always take one exemption for yourself, even if you were the dependent of someone else. You can take two exemptions if you were blind or 65 or older. You can take three if you were both blind and 65 or older. Check all the boxes on line 6a for the exemptions you can take.

You can take the extra exemptions for age 65 or over and blindness for only yourself and your spouse. You cannot take them for dependents.

Age and blindness are decided as of December 31, unless your 65th birthday was on January 1, 1974. If it was, you can take the extra exemption for age for 1973.

Proof of Blindness.—If completely blind attach a statement to this effect. In cases of partial blindness, submit with your return each year a statement from an eye physician or registered optometrist that you or your spouse: (a) cannot see over 20/200 with glasses or (b) the field of view does not exceed 20 degrees. If, however, this eye condition will never improve beyond the standards in (a) and (b), you may instead submit a certified opinion to this effect from a skilled examining eye physician. You need to attach this opinion only once to your return; in subsequent years attach only a statement referring to this opinion.

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For your spouse

You can take an exemption for your spouse if you are filing a joint return. If you are filing a separate return, you can take your spouse's exemptions only if he is not filing a return, had no income, and was not the dependent of someone else.

Your spouse's exemptions are like your own: one, for the regular exemption . . . two, for either blindness or 65 or older . . . three, for both blindness and 65 or older. Check all the boxes for exemptions you can take for your spouse on line 6b.

If at the end of 1973, you were legally divorced or 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.

In case of death

If your spouse died during 1973, check the boxes for the exemptions you could have taken for him on the date of death. See *instruction for Deceased Taxpayer on page 5.*

Children and Other Dependents (lines 6c and 6d)

You can take a $750 exemption for anyone who meets all the following five tests:

(1) Income—Received less than $750 income. (This test does not have to be met if your child was under 19 or a full-time student at least 5 months of the year. See *instruction for Student Dependent.*)

(2) Support—Received over half of his support from you or is treated as receiving over half of his support from you under rules for "Children of divorced or separated parents", or "Dependent supported by two or more taxpayers." The support can be from either spouse if they are filing a joint return.

Support includes food, a place to live, clothes, medical and dental care, and cost of education. In figuring support, use the actual cost of these things. The cost of a place to live is figured at fair rental value.

Support **does not** include things like the purchase of an automobile, furniture or appliances, income taxes, and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

In figuring support, include money the dependent used for his own support, even if this money was not taxable. (For example, social security benefits, gifts, savings.) If your child was a student, do not include amounts he received as scholarships.

(3) Married dependents—Did not file a joint return with spouse.

(4) Citizenship or residence—Was one of the following: citizen or resident of the U.S., resident of Canada, Mexico, the Republic of Panama or the Canal Zone, an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) Relationship—(a) Was related to you (or your spouse if you are filing jointly) in one of the following ways:

Child *	Stepsister
Stepchild	Stepmother
Mother	Stepfather
Father	Mother-in-law
Grandparent	Father-in-law
Brother	Brother-in-law
Sister	Sister-in-law
Grandchild	Daughter-in-law
Stepbrother	Son-in-law
if related by blood	
Uncle	Nephew
Aunt	Niece

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*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; or

(b) Was any other person who lived in your home as a member of your household for the whole year.

Student dependent

Even if your child had income of $750 or more, you can still take him as a dependent if he meets tests (2), (3), (4), and (5), and one of the following: (a) went to school* full-time during any 5 months of 1973.

(b) took a full-time, on-farm training course during any 5 months of 1973. (The course must have been given by a school* or a State, county, or local government agency.)

*School means one that has a regular faculty and course of study and has a body of students in attendance. It includes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools, and the like. It also includes a night school in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school. It does not include on-the-job training courses, correspondence schools, etc.

Children of divorced or separated parents

In most cases, the parent who has custody of the child for the greater part of the year can take the exemption. 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:

1. he contributed at least $600 toward the child's support during 1973, and the decree of divorce or separate maintenance, (or a written agreement between the parents) states he can take the exemption, or

2. he contributed $1,200 or more for child support during 1973 (regardless of how many children), and the parent having custody cannot prove that he contributed more than the other parent contributed.

Note: *For purposes of determining the amount of child support, the parent who has remarried and has custody may count the support furnished by the new spouse.*

Dependent supported by two or more taxpayers

There is a special rule where two or more taxpayers together paid for more than half of another person's support, but no one of them alone paid over half and any one of them could claim the person as a dependent except for the support test. One of them can claim an exemption for that person if he meets the following two tests: (a) he paid for at least 10% of the support, and

(b) he attaches to his return a signed Form 2120, Multiple Support Declaration, from each other person who paid at least 10% of the support. This form states that the person signing will not claim the person supported on his own return.

Birth or death of a dependent

You can take a full $750 exemption for a dependent who died or was born during 1973 if he met the tests for a dependent while he lived. This means that a baby born alive but who lived only a few minutes can be taken as a dependent.

Filling in Lines 6c and 6d

- Give the first names of your dependent children who lived with you on line 6c. Fill in the total number to the right of the arrow.
- Give full names and other information for your other dependents on line 26.

Then bring the total number being claimed from line 26 to line 6d.

Declaration of Estimated Tax

Citizens of the United States or residents of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa shall make a declaration of estimated tax if their total estimated tax is $100 or more and they:

(1) Can reasonably expect to receive more than $500 from sources other than wages subject to withholding; or,

(2) Can reasonably expect gross income to exceed—

(a) $20,000 for a single individual, a head of a household, or a widow or widower entitled to the special tax rates;

(b) $20,000 for a married individual entitled to file a joint declaration with spouse, but only if the spouse has not received wages for the taxable year;

(c) $20,000 for a married individual living apart from spouse as described on page 5;

(d) $10,000 for a married individual entitled to file a joint declaration with spouse, but only if both spouses received wages for the taxable year; or,

(e) $5,000 for a married individual not entitled to file a joint declaration with spouse.

See Form 1040–ES for details.

Penalty for Not Paying Enough Tax During the Year.—If line 22 is more than 20 percent of line 19, you must file Form 1040. You may owe a penalty unless you meet one or more of the exceptions explained on Form 2210.

Where to File

Send your return to the Internal Revenue Service Center at the address shown below for your State.

If you are located in:	Use this address
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	1040 Waverly Avenue Holtsville, N.Y. 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	310 Lowell Street Andover, Massachusetts 01812
District of Columbia, Delaware, Maryland, Pennsylvania	11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Alabama, Florida, Georgia, Mississippi, South Carolina	4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	3651 S. Interregional Hwy. Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	1160 West 1200 South St. Ogden, Utah 84201
Illinois, Iowa, Missouri Wisconsin	2306 E. Bannister Road Kansas City, Missouri 64170
California, Hawaii	5045 East Butler Avenue Fresno, Calif. 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	3131 Democrat Road Memphis, Tennessee 38110
Panama Canal Zone, American Samoa, Guam	11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Puerto Rico; Virgin Islands: Non-permanent residents	11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Virgin Islands: Permanent residents	Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, Virgin Islands 00801
Foreign country and have an A.P.O. or F.P.O. address	Center for your permanent home State
Foreign country U.S. citizen	11601 Roosevelt Boulevard Philadelphia, Pa. 19155

Short Form 1040A U.S. Individual Income Tax Return

Department of the Treasury Internal Revenue Service **1973**

Please print or type

Name (If joint return, give first names and initials of both) | Last name

Present home address (Number and street, including apartment number, or rural route)

City, town or post office, State and ZIP code

COUNTY OF RESIDENCE

Your social security number

Spouse's social security no.

Occupation: Yours ▶ Spouse's ▶

Filing Status—check only one:

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separately. If spouse is also filing, give spouse's social security number in designated space above and enter full name here ▶
4 ☐ Unmarried Head of Household
5 ☐ Widow(er) with dependent child (Year spouse died ▶ 19...)

Exemptions Regular / 65 or over / Blind

6a Yourself ☐ ☐ ☐
b Spouse ☐ ☐ ☐ Enter number of boxes checked ▶
c First names of your dependent children who lived with you _____ Enter number ▶
d Number of other dependents (from line 26) ▶
7 Total exemptions claimed ▶

8 **Presidential Election Campaign Fund.**—Check ☐ if you wish to designate $1 of your taxes for this fund. If joint return, check ☐ if spouse wishes to designate $1. **Note:** *This will not increase your tax or reduce your refund.* **See note on back.**

Attach Copy B of Forms W-2 and Check or Money Order here

9 Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, attach explanation.)	9	
10a Dividends (See instructions on page 3.) $....., 10b Less exclusion $....., Balance ▶	10c	
11 Interest income	11	
12 Total (add lines 9, 10c, and 11) (Adjusted Gross Income)	12	

● If you want IRS to figure your tax, skip the rest of this page and see instructions on page 3.
● If line 12 is under $10,000 find tax in Tables 1–12 and enter on line 17. Skip lines 13 through 16.

13 If line 12 is $10,000 or more, enter 15% of line 12 but not more than $2,000 ($1,000 if line 3 checked)	13	
14 Subtract line 13 from line 12	14	
15 Multiply total number of exemptions claimed on line 7 by $750	15	
16 Taxable income (subtract line 15 from line 14) (Figure tax on amount on line 16 using Tax Rate Schedule X, Y, or Z, and enter on line 17.)	16	

Form 1040A (1973) Page 2

17 Tax, check if from: ☐ Tax Tables 1–12 OR ☐ Tax Rate Schedule X, Y, or Z	17	
18 Credit for contributions to candidates for public office (see instructions on page 4)	18	
19 Income tax (subtract line 18 from line 17). If less than zero, enter zero	19	
20a Total Federal income tax withheld (attach Forms W-2 to front) 20a		
b Excess FICA tax withheld (two or more employers—see instructions on page 4) b		
c 1973 estimated tax payments (include amount allowed as credit from 1972 return) c		
21 Total (add lines 20a, b, and c)	21	
22 If line 19 is larger than line 21, enter **BALANCE DUE IRS** Pay in full with return. Write social security number on check or money order and make payable to Internal Revenue Service ▶	22	
23 If line 21 is larger than line 19, enter amount **OVERPAID** ▶	23	
24 Amount of line 23 to be **REFUNDED TO YOU** ▶	24	
25 Amount of line 23 to be credited on 1974 estimated tax ▶ 25		

Other Dependents

(a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D.	(d) Did dependent have income of $750 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
				$	$

26 Total number of dependents listed in column (a). Enter here and on line 6d ▶

Note: 1972 Presidential Election Campaign Fund Designation.—Check ☐ if you did not designate $1 of your taxes on your 1972 return, but now wish to do so. If joint return, check ☐ if spouse did not designate on 1972 return but now wishes to do so.

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 he has any knowledge.

Sign here

▶ Your signature Date

▶ Preparer's signature (other than taxpayer) Date

▶ Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Address (and ZIP Code) Preparer's Emp. Ident. or Soc. Sec. No.

U.S. GOVERNMENT PRINTING OFFICE: 1973-0-500-248-23-0427710

Form **4625**
Department of the Treasury
Internal Revenue Service

Computation of Minimum Tax

► Attach to Form 1040

1973

Name(s) as shown on Form 1040 | Your social security number

1 Items of Tax Preference. File this form if the total items of tax preference (line 2) is more than $15,000 even though there is no minimum tax due. If short period return, see instructions for line 3. **Caution:** See "Limitations on amounts treated as items of tax preference in certain cases" in instructions.		
(a) Accelerated depreciation on real property: (1) Low-income rental housing under sec. 167(k)		
(2) Other real property		
(b) Accelerated depreciation on personal property subject to a net lease		
(c) Amortization of certified pollution control facilities		
(d) Amortization of railroad rolling stock		
(e) Amortization of on-the-job training facilities		
(f) Amortization of child care facilities		
(g) Stock options		
(h) Reserves for losses on bad debts of financial institutions		
(i) Depletion		
(j) Capital gains		
2 Total items of tax preference (add lines 1(a) through 1(j))		
3 Exclusion. Enter $30,000. If married filing separately or "certain married individuals living apart," enter $15,000		
4 Subtract line 3 from line 2		
5 Amount from Form 1040, line 18*		
6 Amount from Form 1040, line 56		
7 Amount from Form 1040, line 57		
8 Tax carryover from prior year(s)		
9 Add lines 5, 6, 7, and 8		
10 Subtract line 9 from line 4		
11 Multiply amount on line 10 by .10 and enter result		
12 Enter amount of 1973 net operating loss which is a carryover to 1974, if any (attach statement showing computation)		
13 Multiply amount on line 12 by .10 and enter result		
14 Deferred minimum tax—enter amount from line 11 or line 13, whichever is smaller		
15 Minimum Tax. Subtract line 14 from line 11		
16 Enter minimum tax deferred from prior year(s) until this year (attach statement showing computation)		
17 Total minimum tax. Add lines 15 and 16		
If you had no retirement income (see Schedule R, lines 5(a) and 5(b)), omit lines 18 through 21. Enter amount from line 17 above on line 22 below.		
18 Amount from Schedule R, line 8		
19 Amount from Schedule R, line 10 or from line 13, whichever is applicable		
20 Subtract line 19 from line 18		
21 Enter amount from line 20 or line 17, whichever is smaller		
22 Subtract line 21 from line 17. See instructions for line 22 if you elected to take a credit for contributions to a candidate for public office. Enter here and on Form 1040, line 58		

*Do not include any partial tax under sec. 668 (accumulation distribution by trusts), see special rule—proposed I.T. Regs. sec. 1.56-1(c).

Instructions

(References are to the Internal Revenue Code)

Who Must File.—Individuals with items of tax preference in excess of $15,000 must file this form even though there is no minimum tax due. If short period return, see note in instructions for line 3.

Line 1—Items of Tax Preference.—

(a) Accelerated depreciation on real property:

(1) Low income rental housing under sec. 167(k)

(2) Other real property

Enter on the appropriate line(s) the excess of depreciation allowable over the depreciation that would have been allowable if the straight-line method had been used. This excess must be computed on a property by property basis. **Note:** If you amortized certain rehabilitation expenditures for sec. 1250 property over a 5-year period, enter on line (a)(1) the amount by which this amortization exceeds straight-line depreciation over the normal useful life of the improvements.

(b) Accelerated depreciation on personal property subject to a net lease.— Enter the excess of depreciation allowable over the depreciation that would have been allowable if the straight-line method had been used. This excess must be computed on a property by property basis.

(c) Amortization of certified pollution control facilities,

(d) Amortization of railroad rolling stock,

(e) Amortization of on-the-job training facilities, *and*

(f) Amortization of child care facilities.

For items (c), (d), (e), and (f) with respect to each certified pollution control facility, unit of railroad rolling stock, on-the-job training facility, and child care facility, enter the amount by which the amortization allowable exceeds the depreciation deduction otherwise allowable.

(g) Stock options.—If you received stock subject to qualified or restricted stock options, enter amount by which the fair market value of the shares at the time of exercise exceeds the option price.

(h) Reserves for losses on bad debts of financial institutions.—Enter your share of the excess of the addition to reserve for bad debts over the reasonable addition to the reserve for bad debts that would have been allowable if the bad debt reserve had been maintained for all taxable years on the basis of actual experience. See sec. 57(a)(7).

(i) Depletion.—Determine any excess of deduction for depletion allowable under sec. 611 over the adjusted basis of the property at the end of the year (determined without regard to depletion deduction for the taxable year). Enter that amount here. This excess must be computed on a property by property basis.

(j) Capital gains.—Enter one-half of the amount by which the net long-term capital gain exceeds the net short-term capital loss for the taxable year. (Amount from Schedule D, line 15(a). However, if capital gain distributions are reported on Form 1040, line 34, enter amount included on line 34 here.)

Limitations on Amounts Treated as Items of Tax Preference in Certain Cases.—See proposed Income Tax Regulations sec. 1.57–4 for limitations on amounts treated as items of tax preference in certain cases. If limitations apply, attach schedule showing computation.

Partners, Beneficiaries of Estates and Trusts, etc.—Each partner must take into account separately his distributive share of items of income and deductions which enter into the computation of items of tax preferences. If you are a partner and have elected the optional adjustment to basis (see sec. 743), adjust the applicable items of tax preference to reflect the election.

If you are a:
- beneficiary of an estate or trust, see sec. 58(c);
- shareholder of an electing small business corporation, see sec. 58(d);
- participant in a common trust fund, see sec. 58(e);
- shareholder or holder of beneficial interest in a regulated investment company or a real estate investment trust, see sec. 58(f).

If you have tax preferences attributable to foreign sources, see sec. 58(g).

Line 3—Adjustment in Exclusion for Computing Minimum Tax for Tax Preferences for Short Period Returns.—If this return is for a short period, a special formula is used for determining the adjustment in exclusion for computing the minimum tax for tax preference. See sec. 443(d).

However, if you are married filing separately or "certain married individuals living apart," substitute $15,000 for the $30,000.

Note: *If line 2 is more than either the adjusted exclusion or $15,000, file this form even though there is no minimum tax due.*

Line 8—Tax Carryover from Prior Year(s).—If you did not file a Form 4625 for 1970, 1971, or 1972, or if you did file and the total amount shown on line 8 Form 4625 for 1972 was more than the amount shown on line 4, you may be entitled to a tax carryover. See sec. 56(c) and proposed I.T. Regs. sec. 1.56–5.

Line 12—1973 Net Operating Loss Carryover to 1974.—Under certain conditions, part or all of the amount shown on line 11 may be deferred to a subsequent year. See sec. 56(b).

Line 16—Minimum Tax deferred from Prior Year(s).—Enter amount of minimum tax deferred from prior years, if any (10 percent of the amount by which the net operating loss carryforward from a taxable year ending after December 31, 1969 reduced taxable income this year). See section 56(b). In computing the amount of minimum tax deferred from fiscal year 1969–70 which is imposed in a subsequent taxable year, the same proration rule applies to the subsequent computation that applied to the computation of the initial minimum tax liability in fiscal year 1969–70. See sec. 301(c) of Public Law 91–172 (Tax Reform Act of 1969).

Line 22.—If you elected to take a credit for political contributions (see section 41) and the entire allowable credit is not included in line 17 (Form 1040), (for example, the allowable credit exceeded the tax on line 16 (Form 1040) less the amounts on lines 49, 50, and 51 (Form 1040)); reduce the minimum tax on line 22, Form 4625 (BUT NOT BELOW ZERO) by the amount of the difference between such allowable political contributions credit and the amount of the credit, if any, included in line 17 (Form 1040). Enter the balance of minimum tax on line 58, Form 1040. Also, enter the amount of such credit that reduced the minimum tax on line 22, Form 4625 in the margin below line 22, Form 4625 and identify it as such.

☆ U.S. GOVERNMENT PRINTING OFFICE: 1973—O-500-145 23-0818750

Form **4726**
Department of the Treasury
Internal Revenue Service

Maximum Tax on Earned Income

▶ Attach to Form 1040 (or Form 1041).

1973

Name(s) as shown on Form 1040 (or Form 1041) | Identifying number

Do not complete this form if—(a) Earned taxable income is:
$38,000 or less, and you checked line 1 or line 4, Form 1040,
$52,000 or less, and you checked line 2 or line 5, Form 1040,
$26,000 or less, and this is an Estate or Trust return (Form 1041);
(b) You elected income averaging; or
(c) You checked line 3, Form 1040.

1	Earned income (see instructions)		1	
2	Deductions (see instructions)		2	
3	Earned net income. Subtract line 2 from line 1		3	
4	Enter your adjusted gross income		4	
5	Divide the amount on line 3 by the amount on line 4. Enter percentage result here, but not more than 100%		5	
6	Enter your taxable income		6	
7	Multiply the amount on line 6 by the percentage on line 5		7	
8	a. Enter the larger of either (1) the total of your 1973 items of tax preference or (2) one-fourth of the total of your tax preference items for 1970, 1971, 1972, and 1973	8a		
	b. Less	8b	$30,000	
	c. Subtract line 8b from line 8a		8c	
9	Earned taxable income. Subtract line 8c from line 7 (see instructions)		9	
10	If: you checked line 1 or line 4, Form 1040, enter $38,000 you checked line 2 or 5, Form 1040, enter $52,000 Estate or Trust, enter $26,000		10	
11	Subtract line 10 from line 9 (if zero or less, do not complete rest of form)		11	
12	Enter 50% of line 11		12	
13	Tax on amount on line 6 (use Tax Rate Schedule in Form 1040 (or Form 1041) Instructions)	13		
14	Tax on amount on line 9 (use Tax Rate Schedule in Form 1040 (or Form 1041) Instructions)	14		
15	Subtract line 14 from line 13		15	
16	If the amount on line 10 is: $38,000, enter $13,290 ($12,240 if unmarried head of household) $52,000, enter $18,060 $26,000, enter $9,030		16	
17	Add lines 12, 15, and 16. This is your maximum tax. Enter here and on line 16, Form 1040 (or line 24, Form 1041); however, if you had net long-term capital gain in excess of net short-term capital loss, complete Computation of Alternative Tax below		17	
	Computation of Alternative Tax			
18	Amount from line 6		18	
19	Amount from Schedule D (Form 1040), line 15(a) (or line 20, page 1, Form 1041)		19	
20	Subtract line 19 from line 18		20	
21	Enter smaller of amount on Sch. D (Form 1040), line 13 or 14 (or enter amount from Sch. D (Form 1041), line 17(e)) If line 21 does not exceed $50,000, check here ▶ ☐ and omit lines 22 through 28.		21	
22	Enter long-term gains from certain binding contracts and installment sales (referred to as "certain subsection d gains"—see Sch. D (Form 1040) or Sch. D (Form 1041) instructions)		22	
23	Amount from line 22 or $50,000, whichever is larger If line 23 is equal to or greater than line 21, check here ▶ ☐ and omit lines 24 through 28.		23	
24	Enter 50% of line 23		24	
25	Add lines 20 and 24		25	
26	Enter amount from line 13		26	
27	Tax on amount on line 25 (use Tax Rate Schedule in Form 1040 (or 1041) Instructions)		27	
28	Subtract line 27 from line 26		28	
29	Tax on amount on line 20 (use Tax Rate Schedule in Form 1040 (or 1041) Instructions). **Caution:** If line 9 is more than line 20, enter instead amount on line 14 less 50% of excess of line 9 over line 20		29	
30	Subtract line 29 from line 13		30	
31	Subtract line 30 from line 17		31	
32	If the block on line 21 or 23 is checked, enter 50% of line 19; otherwise, enter 25% of line 23		32	
33	Alternative tax, add lines 28 (if applicable), 31, and 32		33	
34	Enter here and on line 16, Form 1040 (or line 24 or 25, whichever is applicable, Form 1041), the amount on line 17 or line 33, whichever is smaller		34	

Instructions

(References are to the Internal Revenue Code)

Line 1—Earned income.—"Earned income" generally means wages, salaries, professional fees, bonuses, commissions on sales or on insurance premiums, tips, and other amounts received as compensation for personal services actually rendered. It includes prizes and awards (other than gambling gains), group-term life insurance purchased for employees that are includible in gross income, and amounts includible in gross income under section 83.

If you perform personal services for a corporation, "earned income" means only that portion of income received from the corporation that represents a reasonable allowance for salaries and other compensation for personal services actually rendered. It also includes gains (other than capital gains) and net earnings derived from the sale or other disposition of, the transfer of any interest in, or the licensing of the use of property (other than goodwill) if your personal efforts created such property.

The entire amount you receive for the performance of professional services, such as services performed by a doctor, dentist, lawyer, architect, or accountant, will be treated as earned income if you are individually and personally responsible for the services performed, even though you employ assistants to perform all or part of such services.

If you are engaged in a noncorporate trade or business in which both personal services and capital are material income-producing factors, a reasonable allowance (but not more than 30% of your share of net profits of such trade or business) will be considered to be earned income. See section 1.1348–3(a)(3) of the regulations for rules on earned income from business in which capital is material.

For rules relating to income in respect of a decedent, see section 1.1348–3(a)(4) of the regulations.

If you are a *nonresident alien*, "earned income" includes only income from sources within the United States that is effectively connected with the conduct of a trade or business in the United States.

"Earned income" does not include such income as dividends (including amounts treated as dividends by reason of section 1373(b) and Income Tax Regulations section 1.1373–1), other distributions of corporate earnings and profits, gambling gains, or gains treated as capital gains under chapter 1 of the code.

"Earned income" does not include any distribution to which sections 72(m)(5), 72(n), 402(a)(2), or 403(a)(2)(A) apply, or any deferred compensation within the meaning of section 404. "Deferred compensation" for this purpose does not include any amount received before the end of the taxable year following the first taxable year of the recipient in which his right to receive such amount is not subject to a substantial risk of forfeiture.

Section 72(m)(5) deals with premature or excessive distributions from a qualified employees' pension plan or trust to an employee who is (or was) also an owner of the business.

Sections 72(n), 402(a)(2), or 403(a)(2)(A) deal with certain lump-sum distributions from qualified plans that are treated as capital gains or are subject to special averaging rules.

See section 1.1348–3(a)(5) of the regulations for exceptions to definition of earned income.

See section 1.1348–3(b) of the regulations for definition and examples of deferred compensation.

If you are a nonresident alien, "earned income" does not include salaries, wages, compensations, remunerations, emoluments, and other fixed or determinable annual or periodic gains, profits and income subject to tax at the rate of 30 percent (or lower treaty rate) under section 871(a)(1)(A).

Line 2—Deductions.—Include on this line any deductions that are required to be taken into account under section 62 in determining adjusted gross income and are properly allocable to or chargeable against earned income. Such deductions include:

(1) deductions attributable to a trade or business from which earned income is or may be derived,

(2) expenses paid or incurred in connection with the performance of services as an employee,

(3) deductions allowable by sections 404 (employer contributions to an employer's trust or annuity plan) and 405(c) (employer contributions to qualified bond purchase plans),

(4) deductions allowable by section 217 (moving expense),

(5) deductions allowable by section 1379(b)(3) (employer contributions to qualified pension, etc., plans), and

(6) a net operating loss deduction to the extent that the net operating losses carried to the taxable year are properly allocable to or chargeable against earned income. See section 1.1348–2(d)(2)(vi) of the regulations for more information on net operating loss deduction.

Line 8—Tax preference offset.—See section 1.1348–2(d)(3) of the regulations for detailed information concerning items of tax preference to be taken into account to determine the tax preference offset.

Line 9—Earned taxable income.—"Earned taxable income" means the excess of the portion of taxable income attributable to earned net income over the tax preference offset.

See section 1.1348–2(d)(4) of the regulations for illustrations showing computation of earned taxable income.

NOTE: If short period return, see section 1.1348–2(c) of the regulations.

☆GPO–1973–500-153/37-0746135

Form **4952**
Department of the Treasury
Internal Revenue Service

Investment Interest Expense Deduction

▶ See instructions on back.
▶ Attach to return.

1973

Name(s) as shown on return | Identifying number

Identify taxpayer ▶ ☐ Individual ☐ Estate ☐ Trust

Individuals—Complete Parts I, II, III, and IV if applicable.
Estates and Trusts—Complete only Parts I, II, and IV if applicable.
Complete Part IV only if you have an Investment Interest Expense Carryover from 1972.

Part I Interest Expense on Investment Indebtedness

	Deductible Interest a. Nonbusiness	b. Business
1 Taxpayer's (other than amounts reportable on lines 2 and 3)		
2 Taxpayer's pro-rata share from partnership(s)		
3 Taxpayer's pro-rata share from subchapter S corporation(s)		
4 Total for each column (add lines 1, 2, and 3)		
5 Complete line 6 then enter percentage each amount on line 4 is of the total on line 6	%	%
6 Add amounts on line 4, columns a and b		
7 Exemption: (a) Individuals enter $25,000 ($12,500 if married filing separately)		
(b) Estates enter $25,000		
(c) Trusts enter zero		
8 Excess of amount on line 6 over exemption on line 7		

Note: *If line 8 does not show an excess and Part IV is applicable, complete only lines 9 through 13, column (a) of Part II. Omit the rest of Parts II and III and go to Part IV.*
If line 8 does not show an excess and Part IV is not applicable, do not complete this form.

Part II Computation of Deduction Limitation

Note: *Enter amount of loss as a minus figure, when applicable, on lines 9, 10, and 11 under column a, and on lines 9 and 10 under column c.*

	Other items used to offset interest expense a. Net investment income (see instruction 2(b))	b. Excess expenses—net lease property (see instruction 2(c))	c. Excess of long-term gains over short-term losses (see instruction 2(d))
9 Taxpayer's (other than amounts reportable on lines 10, 11, and 12)			
10 Taxpayer's pro-rata share from partnership(s)			
11 Taxpayer's pro-rata share from subchapter S corporation(s)			
12 Taxpayer's pro-rata share from estates or trusts			
13 Combine amounts on lines 9 through 12 for each column. (If column a, or column c, reflects a loss, enter ZERO instead of the loss)			
14 Total (add amounts on line 13)			
15 Tentative limitation (add lines 7 and 14). Not to exceed amount on line 6			
16 Enter capital gain from column c, line 13, that is included in line 15. (Limit gain to amount on line 8 that exceeds the sum of columns a and b on line 13.) **Note:** *Exclude this gain in determining Tax Preference Items. Also, see instruction N, Schedule D (Form 1040) for adjustment of such gain on Schedule D.*			
17 Enter excess of interest on line 6 over amount on line 15			
18 Additional deduction (enter 50% of amount on line 17)			
19 Interest deduction limitation (add lines 15 and 18)			
Estates and Trusts also include in total on line 10, Form 1041, and identify "From Form 4952."			
20 Interest deduction disallowed (line 6 less line 19)			
Estates and Trusts also add amount to line 3 or 8, Form 1041, as appropriate, in proportion to the interest reported on lines 2 and 3 in column b, and identify "From Form 4952."			

Part III Individuals—Allocating and Reporting Amounts on Lines 19 and 20

(Identify amounts carried to other forms as "From Form 4952".)

	a. Nonbusiness	b. Business
21 Proration of limitation on line 19 between nonbusiness and business:		
(a) Amount from line 19 ▶ $..... x .....% from line 5, column a. Enter allowable deduction on line 19, Schedule A (Form 1040).		
(b) Amount from line 19 ▶ $..... x .....% from line 5, column b. If the amount in line 21(b) is greater than the sum of lines 2 and 3 in column b enter the excess amount here ▶ $..... and deduct as interest in Part II, Schedule E (Form 1040).		
22 Carryover of disallowed deduction to 1974:		
(a) Nonbusiness interest (line 4, column a, less line 21(a))		
(b) Business interest (line 4, column b, less line 21(b))		
If the sum of the amounts on lines 2 and 3 in column b is greater than the amount in line 21(b) enter the excess here ▶ $..... and as income in Part III, Schedule E (Form 1040).		

Part IV Investment Interest Expense Carryover from 1972 (Identify amounts carried to other forms as "From Form 4952.")

23 1972 investment interest carryover to 1973	
24 Enter amount from line 13, column a, here ▶ $....., add $25,000, and show total	
25 Enter whichever is the greater: (a) amount on line 6, or (b) $25,000	
26 Enter the excess of amount on line 24 over line 25, if any	
27 Deduction is limited to the smaller of: (a) amount on line 23, **OR** (b) 50% of the amount on line 26	
28 Allocating and reporting amount on line 27:	
(a) Individuals—allocate amount on line 27 on the same basis you allocated in 1972:	
(1) Nonbusiness portion—deduct as interest on line 19, Schedule A (Form 1040)	
(2) Business portion—deduct as interest in Part II, Schedule E (Form 1040)	
(b) Estates and trusts—include the amount shown on line 27 on line 10, Form 1041	
29 197.. investment interest deduction disallowed in 1973 (line 23 less line 27)	
30 Individuals enter amount shown on line 15(a) of Schedule D (Form 1040) for 1973. Estates and Trusts enter 50% of line 17(e), Form 1041 for 1973	
31 1972 investment interest expense carryover to 1974 (line 29 less line 30)	

Instructions

1. Who Must File.—For taxable years beginning after December 31, 1971, noncorporate taxpayers such as individuals, estates, and trusts are limited on the deduction of interest incurred on funds borrowed to purchase or carry property held for investment. If the interest incurred by an individual or estate for such purpose does not exceed $25,000 (limited to $12,500 for a married individual filing a separate return), computation of the limitation is not required. Trusts are not allowed this $25,000 exemption.

Note: The amount of interest to enter in column b of Part I is that portion of the investment interest expense that is deductible as a business expense. Interest that is deductible only as a personal expense should be entered in column a of Part I.

Identifying Number.—Individuals enter social security number; estates and trusts enter employer's identification number.

2. Limitation of Deduction.—Investment interest expense is deducted in full to the extent such amount does not exceed:

(a) $25,000 (limited to $12,500 for married individual filing a separate return). Does not apply to trusts. **Plus**—

(b) Net investment income (investment income over investment expenses). **Plus**—

(c) Excess of "out-of-pocket" expenses allowable under sections 162, 163, 164 (a)(1) or (2), or 212 that are attributable to property subject to a net lease over the rental income produced by such property. (See instruction 5(e) for definition of net lease property). **Plus**—

(d) Excess of net long-term capital gains over the net short-term capital losses in the current year attributable to property held for investment. **Plus**—

(e) One-half of the total investment interest expense that is in excess of the total amounts determined under 2(a), 2(b), 2(c), and 2(d).

3. Carryover of Investment Interest Disallowed.—The investment interest expense disallowed because of the limitation is carried to the following year and deducted within limitations.

4. Accounting Methods.—A taxpayer on the cash basis of accounting may take a deduction only for such interest actually paid within the taxable year. A taxpayer on the accrual basis must deduct interest as it accrues.

5. Definitions.—For the purpose of computing the limitation:

(a) Investment Interest.—The term means interest paid or accrued on indebtedness incurred, or continued, to purchase or carry property held for investment.

(b) Net Investment Income.—The term means the excess of investment income over investment expenses.

(c) Investment Income.—The term means income, gains, and amounts that are not derived from a trade or business such as:

(1) Gross income from interest, dividends, rents from net lease property, and royalties.

(2) The net short-term capital gains attributable to the disposition of property held for investment.

(3) Any amount treated under sections 1245 and 1250 as gain from the sale or exchange of property which is neither a capital asset nor property described in section 1231.

(d) Investment Expenses.—The term means the deductions allowable for expenses that are directly connected with the production of investment income. Such deductions are those allowable by sections 162, 164(a)(1) or (2), 166, 167, 171, 212, or 611. The depreciation allowable under section 167 is limited to the amount computed under the straight line method. The depletion allowable under section 611 is limited to the amount based on cost. (Section 612.)

(e) Property Subject to a Net Lease.—The term applies to rental property that will be treated as property held for investment if either or both of the following conditions exist:

(1) The lessor is either guaranteed a specific return or is guaranteed in whole or in part against loss of income.

(2) If the sum of the deduction allowable solely by reason of section 162 (excluding rent and reimbursed expenses attributable to such property that are paid by the lessor) is less than 15% of rental income produced by such property. The following elections relating to the 15% test are available to the lessor;

(i) Multiple leases on a single parcel of real property may be aggregated in determining if the property is subject to a net lease.

(ii) Real property which has been in use for more than five years may be exempted from the 15% test.

6. Partnerships.—Each partner is required to take into account separately his share of the partnership's investment interest and the other items of income, expenses, and capital gains in arriving at the limitation on the deduction of interest incurred on investment indebtedness.

7. Subchapter S Corporations.—Each shareholder is required to take into account his pro-rata share of the investment interest paid or accrued by such corporation and the other items of income and expenses which would be taken into account if this limitation for investment interest applied to such corporation. The amounts shall be apportioned pro-rata among such shareholders in a manner consistent with section 1374(c)(1).

8. Estates and Trusts.—When the estate or trust has distributable net income, each beneficiary will include his share of: (a) net investment income, and (b) the excess of net long-term capital gain over net short-term capital loss for the current year that is attributable to the estate's or trust's investment property.

9. Exceptions.—The investment interest provisions of section 163(d) do not apply:

(a) To interest paid or accrued on an indebtedness incurred or continued in the construction of property to be used in the trade or business, or

(b) To investment interest, investment income, or investment expenses attributable to a specific item of property and the indebtedness for such property:

(1) is for a specific term and was incurred before December 17, 1969, or

(2) was incurred after December 16, 1969, pursuant to a written contract or commitment which was binding on the taxpayer on this date and all times thereafter up to the time when the indebtedness was incurred.

☆ U.S. GOVERNMENT PRINTING OFFICE: 1973—O-500-169

E1 484 050 2566

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STATISTICS OF INCOME 1974

INDIVIDUAL INCOME TAX RETURNS

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