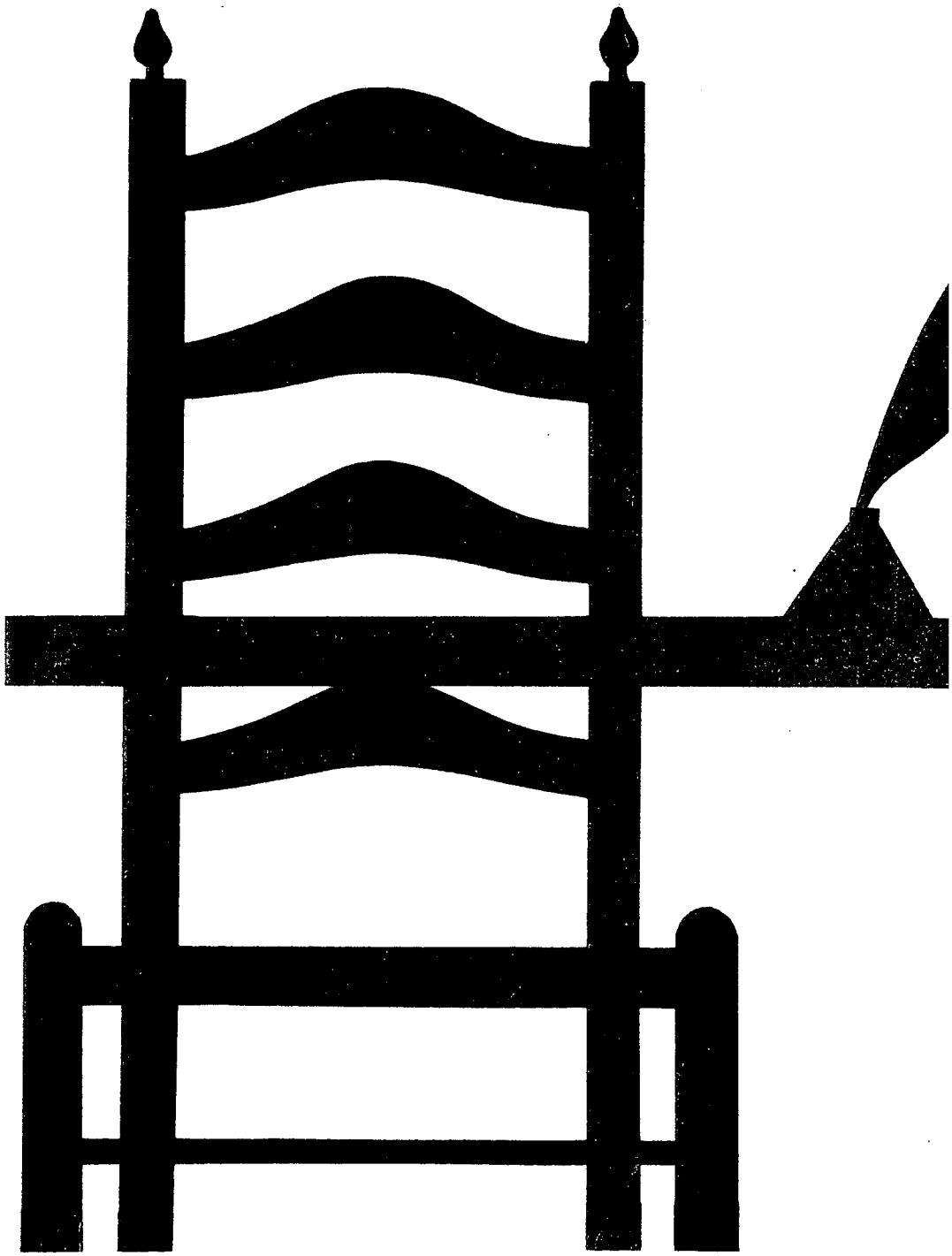
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This report annually contains data on sources of income, adjusted gross income, exemptions, total deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and taxpayments. Also shown are foreign and domestic dividends,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

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Other recent publications for sale

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Individual Income Tax Returns, 1975 (237 pp., $4.50)
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International Income and Taxes, U.S. Corporations and Their Controlled Foreign Corporations, 1968 and 1972
Corporation Income Tax Returns, 1975
Corporation Income Tax Returns, 1976 Preliminary
Individual Income Tax Returns, 1977 Preliminary
International Income and Taxes Foreign Tax Credit and Foreign Source Income Reported on Individual Income Tax Returns, 1975

STATISTICS OF INCOME 1976

INDIVIDUAL INCOME TAX RETURNS

STATISTICS OF INCOME 1976

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; Credit for the Elderly

5 State Data

6 Classifications and Terms

7 Sources, Sample, and Limitations of the Data

8 Forms and Instructions

9 Index

Department of the Treasury
Internal Revenue Service

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

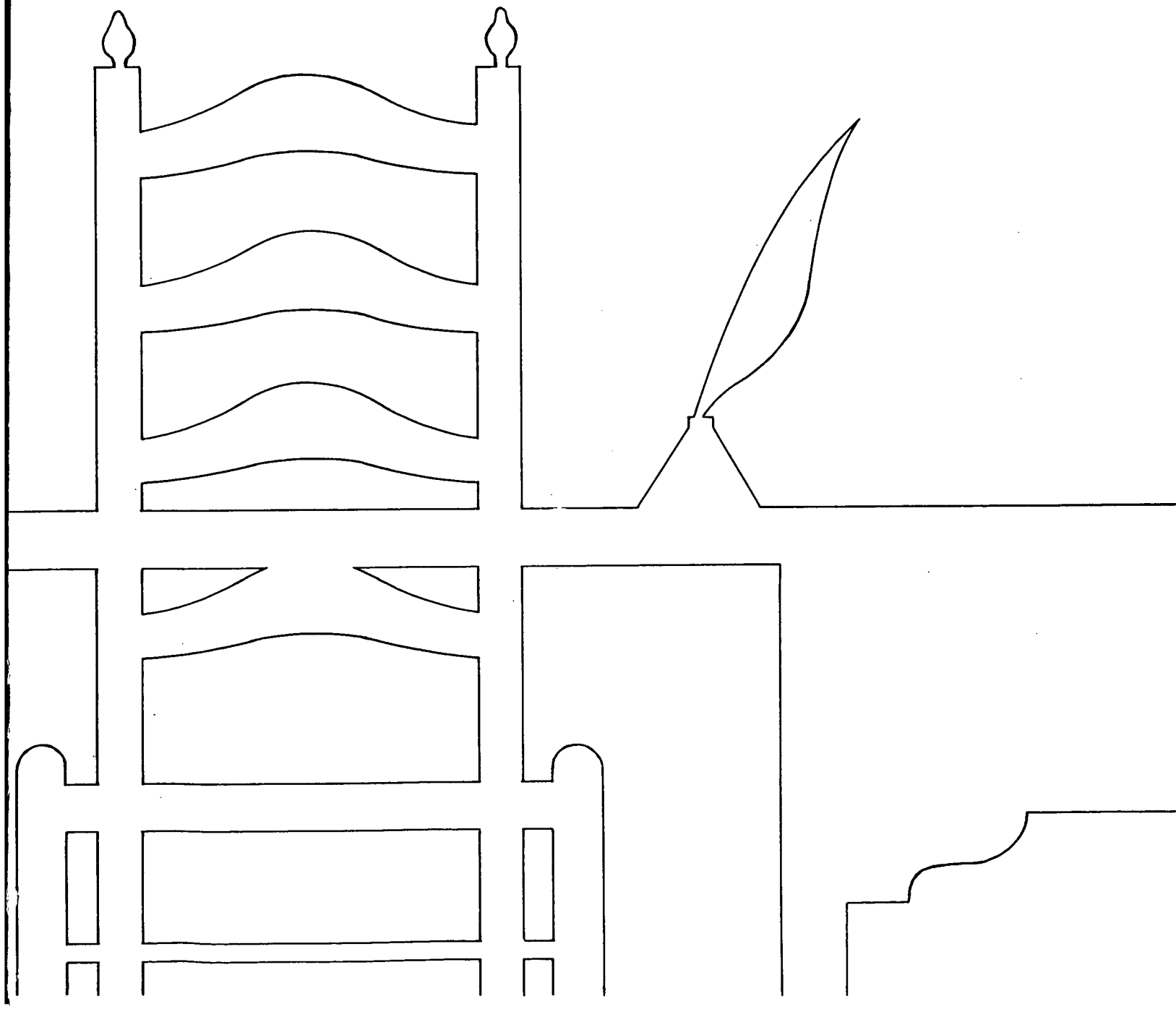
Statistics Division

Vito Natrella,
Director
Howie Wilson,
Assistant Director
Bennett R. Moss,
Chief, Planning and Review Staff
Robert A. Wilson
Chief, Statistics of Income Branch
John P. Hiniker,
Chief, Projections and Special Studies Branch
Peter L. Clarke,
Acting Chief, Mathematical Statistics Branch
Thomas M. Durkin,
Chief, Operations Branch

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

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

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



COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

January 29, 1979

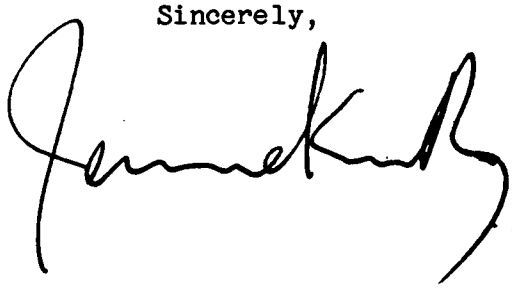
The Honorable W. Michael Blumenthal
Secretary of the Treasury
Washington, DC 20220

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared for publication the complete report, Statistics of Income--1976, Individual Income Tax Returns. This report, based on a sample drawn from the 84.7 million returns filed during Calendar Year 1977, presents estimates of taxpayers' income, exemptions, deductions, credits, and tax. Major classifiers used are adjusted gross income, marital status, and State of residence, as well as taxable and nontaxable returns. This report includes data on the new child care credit, the increased general tax credit, and the increased minimum tax, as well as, for the second year, data on high income returns classified by three new income concepts as defined in and required by the Tax Reform Act of 1976.

With kind regards,

Sincerely,



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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 84.7 million Forms 1040 and 1040A filed by the Nation's taxpayers for Income Year 1976. Coverage of returns below the income levels described under "Requirements for Filing" was generally limited to persons filing for a refund of income tax withheld or for self-employment tax purposes. In addition, the "earned income credit," which was continued for 1976 by the Tax Reform Act of 1976, made it beneficial for certain low-income persons to file returns, even if they had no other reason to file.

The Internal Revenue Code of 1954, as amended, provided the legal basis for tax activity detailed in this report. Revisions to the Internal Revenue Code which affected the comparability of some of the data in this report with data presented for previous years are described under "Changes in Law."

Requirements for Filing

The principal criterion which determined whether an individual had to file a return was the size of gross income (all income received in the form of money, property, and services, that was not, by law, expressly exempt from tax) specified according to the individual's marital status (each marital status is defined in section 6, Explanation of Classifications and Terms). For 1976, a return had to be filed by:

(1) a single person (other than a surviving spouse) under age 65 with gross income of at least $2,450 (as compared to a $2,350 filing requirement for 1975);

(2) a single person (other than a surviving spouse) age 65 or over with gross income of at least $3,200 ($3,100 for 1975);

(3) a surviving spouse under age 65 with gross income of at least $2,850 ($2,650 for 1975);

(4) a surviving spouse age 65 or over with gross income of at least $3,600 ($3,400 for 1975);

(5) a married couple, neither of whom filed a separate return, with both spouses under age 65 and a combined gross income of at least $3,600 ($3,400 for 1975);

(6) a married couple with one spouse age 65 or over and with a combined gross income of at least $4,350 ($4,150 for 1975);

(7) a married couple with both spouses age 65 or over and with a combined gross income of at least $5,100 ($4,900 for 1975);

(8) a married person (regardless of age) whose spouse was filing a separate return (e.g., to obtain a refund of income tax withheld), if that married person had a gross income of $750 or more (no change from 1975).

In addition, as was true for 1975, children claimed as dependents on their parents' returns had to file if they had gross income of $750 or more and received any "unearned income" (such as dividends, interest, or capital gains); and self-employed persons with "self-employment income" of $400 or more had to file in order to pay self-employment tax.

Some taxpayers filed returns, even though they did not meet the filing requirements, either to obtain reimbursement of income tax withheld, or to claim an earned income credit.

Most taxpayers had to file tax returns within 3 1/2 months after the close of their accounting periods. Since the accounting period for nearly all individuals, for purposes of this report, was Calendar Year 1976, this meant that returns were due by April 15, 1977. However, each taxpayer could be granted upon request one automatic 2-month extension of time to file if he or she paid any estimated tax due by the original due date when the request for an extension was made. In addition, U.S. citizens residing or traveling outside the United States and Puerto Rico were automatically granted (without requesting) the 2-month extension.

Changes in Law

The Tax Reform Act of 1976, which mandated the changed filing requirements detailed above, also initiated the following tax law changes:

(1) an increase of $100 ($200 for married persons filing jointly) in both the upper and lower limits of the "standard deduction" (the otherwise applicable percentage of adjusted gross income remained at 16 percent);

(2) the abolition of the child care deduction, and the institution of a "child care credit,"

(3) the establishment of a "general tax credit," equal to the larger of the "personal exemption credit" (which was continued from 1975 and increased from $30 to $35 per exemption other than those for age and blindness) or the new "taxable income credit," equal to 2 percent of taxable income with a maximum of $180 ($90 for married persons filing separately);

(4) the liberalization of the rules pertaining to the foreign tax credit by allowing taxpayers claiming the credit to use either the standard deduction or itemized deductions (previously these taxpayers had to itemize their deductions in order to claim the credit); this provision was later postponed for one year by the Tax Reduction and Simplification Act of 1977;

(5) the extension for two years (1976 and 1977) of the "earned income credit" (originally introduced for one year, 1975), and the expansion of that credit to cover taxpayers maintaining households for children for whom they did not claim a dependent exemption;

(6) the replacement, for taxpayers age 65 or over, of the retirement income credit with a new, generally more liberal, "credit for the elderly;"

(7) a liberalization of the rules pertaining to the tax treatment of lump-sum distributions from qualified pension or retirement plans;

(8) an increase from 5 to 7 years in the amount of time the deduction for business net operating losses could be carried over;

(9) a modification of the tax treatment of gain from the sales of interests in oil and gas property and from sales of residential real estate;

(10) the introduction of the "at risk" limitation on the allowable losses of partners from partnerships engaged in specified "tax shelter" activities to which the partner contributed cash or property, and a more limited definition of additional first-year depreciation applicable to partnerships and their partners;

(11) the introduction of two new "tax preference" items, intangible drilling expenses and itemized deductions, and a reduction in the tax preference exclusion; and,

(12) related to (10), an increase from 10 to 15 percent in the tax rate used to compute the "additional tax for tax preferences" (minimum tax).

A description of each of these new items is given in section 6, Explanation of Classifications and Terms, while further information and the data for these items is shown in section 1, Returns Filed and Sources of Income, in section 3, Tax Computation and Tax Rates, and in section 4, Taxpayers Age 65 or Over and Credit for the Elderly.

In addition to the law changes described above (all except the last four were, in general, designed to reduce tax liability), the Tax Reform Act of 1976 contained three provisions whose purpose was to increase the taxes paid by certain groups of taxpayers:

(1) a phase-out was introduced in the computation of the credit for the elderly for taxpayers with higher incomes; this phase-out was applicable to single taxpayers with adjusted gross incomes over $7,500, and married couples with combined adjusted gross incomes over $10,000, and completely eliminated the credit for single persons with $12,500, and married couples with $17,500 or more in income.

(2) the sick pay exclusion was abolished and a much more restrictive disability pay exclusion was introduced which was applicable only to persons under age 65 who were totally and permanently disabled. The disability pay exclusion provision included a phase-out provision for taxpayers whose adjusted gross incomes (without regard to this exclusion) exceeded $15,000, and eliminated the exclusion entirely for taxpayers whose incomes exceeded $20,200 ($25,400 in the case of a married couple, where both spouses were eligible for the exclusion).

(3) the amount of income earned abroad which could be exempted from taxation was decreased to $15,000 (the amount for previous years was $20,000 or $25,000, depending on the amount of time spent abroad); higher tax rates were then applied to the remaining (non-exempt) income.

Effective dates for these provisions of the Tax Reform Act of 1976 were later postponed for one year by the Tax Reduction and Simplification Act of 1977. However, since the latter was enacted after April 15, 1977, the filing deadline for most 1976 returns, most taxpayers who wished to take advantage of its liberalized provisions had to file amended returns. Amended filings reflecting the restored sick pay exclusion and the $20,000 or $25,000 foreign earned income exemption are included in this report; however, amended filings on the credit for the elderly are not. See section 1, Returns Filed and Sources of Income, for a complete description of these law changes and their effect on the data.

An added provision of the Tax Reform Act of 1976 required that data be published on taxpayers with incomes of $200,000 or more (section 2123), including the number of such taxpayers that filed nontaxable returns. Table 1.11 of section 1 presents statistics in compliance with the Act.

Section 1

Returns Filed and Sources of Income

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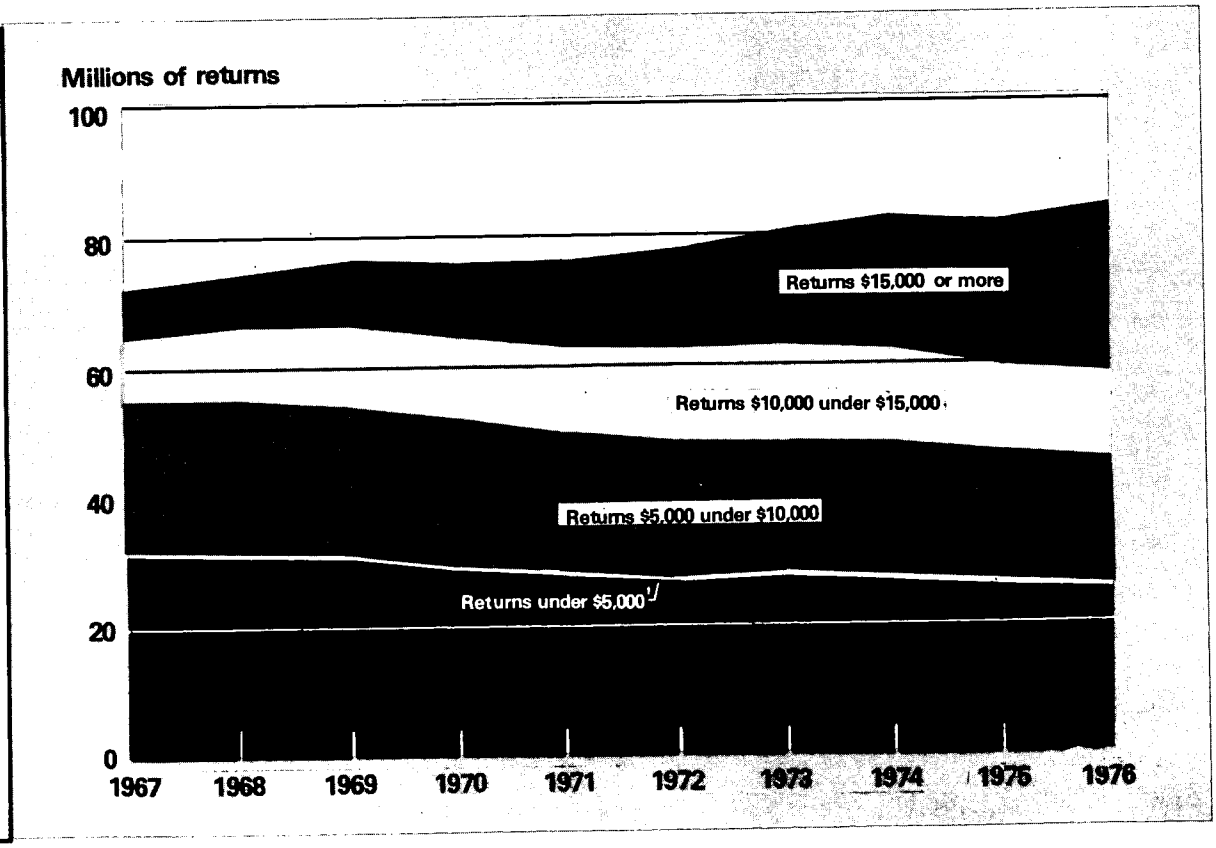
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Chart 1A

Returns filed 1967-1976, by size of adjusted gross income



1/ The number of returns filed reflects, in part, the changes in filing requirements for 1970, 1971, 1972, 1975 and 1976.

Introduction

The information presented in this section covers primarily the number of returns filed for Income Year 1976 and the sources of income, including the statutory adjustments to gross income, reported on these returns. The major classifications of these returns are size of adjusted gross income, marital status, and taxability or nontaxability of the return. Characteristics, such as sources of income and selected tax items, of the returns filed for 1976 compared to 1975 are summarized in table 1A. A comparison of the number of returns for selected income levels for the past decade is shown in chart 1A. Topics of special interest for which data are presented are nontaxable returns, high-income returns, returns of taxpayers filing Form 1040A, and returns with positive response to the presidential election campaign fund checkoff question.

Statutory Adjustments to Gross Income

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

Statutory adjustments were reported on Form 1040 and consisted of the sick pay exclusion, moving expense deduction, employee business expense deduction, self-employed retirement deduction, forfeited interest penalty (for premature withdrawal of funds from a time savings account), and payments to an "individual retirement account" (IRA). Data on total statutory adjustments, sick pay exclusion, and payments to an individual retirement account are shown in table 1.6. Data on other adjustments were not tabulated for 1976. Tax law changes affecting the sick pay exclusion are discussed below.

Sick Pay Exclusion

For Tax Years 1975 and earlier, employees were allowed to exclude from salaries and wages up to $5,200 (not to exceed $100 per week) in income received for periods of absence due to injury or sickness. The Tax Reform Act of 1976 abolished this "sick pay" exclusion and, instead, provided for a much more restrictive "disability income" exclusion, available only to persons under age 65 who were totally and permanently disabled. This disability income exclusion was further restricted by a phase-out provision for taxpayers whose adjusted gross incomes (before subtracting for this exclusion) exceeded $15,000, and was eliminated entirely for taxpayers whose incomes exceeded $20,200 ($25,400 in the case of married couples where both spouses were eligible for the exclusion).

This provision of the Tax Reform Act of 1976 was later postponed for one year by the Tax Reduction and Simplification Act of 1977. However, since the latter was enacted after April 15, 1977, the filing deadline for most 1976 returns, taxpayers who wished to compute their tax liability using the more liberal provisions of the former sick pay exclusion had to file amended returns in order to obtain a tax refund. Therefore, in order to more accurately reflect the effects of these two Acts and the tax activity for 1976, it was necessary to use information from these amended returns for this report, although Statistics of Income normally excludes amended returns (see section 7, Sources of the Data).

After the close of the filing period for 1976, a list of amended returns whose decrease in total tax liability was attributed to the sick pay exclusion was obtained from the Internal Revenue Service's Individual Master File maintained for tax administration purposes. This change in total tax liability was then transferred to each appropriate return in the Statistics of Income sample and the correct amount of sick pay exclusion was then computed by working back from the new tax figure. Published data on the

Table 1A.—Sources of Income and Selected Tax Items, 1975 and 1976

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

Item	1975	1976	Change, 1975 to 1976
	(1)	(2)	(3)
Number of returns, total	**82,229,332**	**84,670,389**	**2,441,057**
Taxable	61,490,737	64,421,367	2,930,630
Nontaxable	20,738,595	20,249,022	−489,573
Adjusted gross income less deficit	947,784,871	1,053,895,687	106,110,816
Sources of income:			
Salaries and wages (gross)	795,399,463	880,998,631	85,599,168
Business and profession net profit less loss	39,421,476	44,499,461	5,077,985
Farm net profit less loss	3,563,322	3,455,781	−107,541
Partnership net profit less loss	10,751,316	11,682,470	931,154
Small Business Corporation net profit less loss	2,059,772	1,875,986	−183,786
Sales of capital assets net gain less loss	14,071,891	18,561,853	4,489,962
Dividends in adjusted gross income	21,892,126	24,461,943	2,569,817
Interest received	43,433,554	48,588,111	5,154,557
Rent net income less loss	3,432,697	3,850,773	418,076
Royalty net income less loss	1,769,380	2,027,427	258,047
Estates or trusts net income less loss	2,554,323	2,871,407	317,084
All other sources (net)[1]	24,537,552	27,306,117	2,768,565
Statutory adjustments	15,102,000	16,284,275	1,182,275
Taxable income	595,492,867	674,866,988	79,374,121
Total credits	8,069,845	12,732,959	4,663,114
Income tax after credits	124,382,199	140,801,196	16,418,997
Additional tax for tax preferences	144,099	1,000,273	856,174
Total income tax	124,526,298	141,801,470	17,275,172
Self-employment tax	3,376,045	3,839,698	463,653
Total tax liability	127,938,933	145,748,802	17,809,869

[1]Comprises income from pensions and annuities in adjusted gross income, gains and losses from sales of property *other* than capital assets, State income tax refunds, alimony, premature distributions from individual retirement accounts and self-employed retirement plans, and other income or loss.

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

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

[All figures are estimates based on samples]

Size of adjusted gross income and marital status	1975	1976	Change, 1975 to 1976
	(1)	(2)	(3)
All adjusted gross income classes	**82,229,332**	**84,670,389**	**2,441,057**
Joint returns of husbands and wives	44,140,085	44,438,912	298,827
Separate returns of husbands and wives	1,938,813	1,879,058	−59,755
Returns of heads of households	4,983,339	5,313,194	329,855
Returns of surviving spouses	155,521	164,539	9,018
Returns of single persons	31,011,574	32,874,686	1,863,112
Under $5,000, total[1]	**24,901,853**	**23,935,751**	**−966,102**
Joint returns of husbands and wives	4,909,737	4,259,308	−650,429
Separate returns of husbands and wives	843,868	736,612	−107,256
Returns of heads of households	1,489,206	1,486,409	−2,797
Returns of surviving spouses	55,841	52,358	−3,483
Returns of single persons	17,603,201	17,401,064	−202,137
$5,000 under $10,000, total	**19,952,914**	**19,892,956**	**−59,958**
Joint returns of husbands and wives	8,874,764	7,879,161	−995,603
Separate returns of husbands and wives	660,027	633,143	−26,884
Returns of heads of households	2,089,836	2,151,345	61,509
Returns of surviving spouses	44,236	68,176	23,940
Returns of single persons	8,284,051	9,161,131	877,080
$10,000 under $15,000, total	**14,963,680**	**14,551,350**	**−412,330**
Joint returns of husbands and wives	10,316,373	9,302,266	−1,014,107
Separate returns of husbands and wives	307,693	311,659	3,966
Returns of heads of households	934,904	1,044,919	110,015
Returns of surviving spouses	27,029	20,947	−6,082
Returns of single persons	3,377,681	3,871,559	493,878
$15,000 or more, total	**22,410,885**	**26,290,332**	**3,879,447**
Joint returns of husbands and wives	20,039,211	22,998,177	2,958,966
Separate returns of husbands and wives	127,225	197,644	70,419
Returns of heads of households	469,393	630,521	161,128
Returns of surviving spouses	28,415	23,058	−5,357
Returns of single persons	1,746,641	2,440,932	694,291

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

sick pay exclusion, however, remain understated for three reasons. First, in the few cases where the taxpayer reported both the sick pay exclusion and other changes to income on the amended return and there was no resulting change to total tax liability, it was not possible to determine the amount of sick pay excluded by working back from the tax. Second, prior to the 1976 Act some taxpayers received a disability pension, all of which, until the taxpayer reached mandatory retirement age or age 70, was treated as taxable except for the amount of the sick pay exclusion to which the taxpayers were entitled. When these taxpayers reached retirement age, they were no longer entitled to use the sick pay exclusion, but could then subtract their "basis" (their own contributions to their retirement plans), if any, from the amount of the pension received for the year in order to avoid taxation. (See also "Pensions and Annuities" in section 6, Explanation of Classifications and Terms.) With the passage of the Tax Reform Act of 1976, these taxpayers lost the use of the sick pay exclusion but could still claim, for 1976, the nontaxable portion of their pensions on their returns in order to avoid taxation. When the rules governing the sick pay exclusion were postponed for one year, these taxpayers were not required to file amended returns in order to convert the nontaxable pension income back to the sick pay exclusion if that change resulted in no adjustment to the tax liability. The amount of nontaxable pensions which could have been offset by a sick pay exclusion was allowed to be carried forward to the taxpayer's 1977 return and reclaimed as a nontaxable pension. To the extent that these taxpayers took advantage of this provision, the data for "total pensions and annuities", "partially taxable pensions and annuities," and "nontaxable pensions and annuities" as shown in table 1.6 are slightly overstated. The third reason the data for sick pay exclusion are understated is that not all returns amended because of the sick pay exclusion were available at the time the data were compiled for this report. This is because taxpayers had 3 years from the due date of the return to amend any information reported.

Exempt Income Earned Abroad

The Tax Reform Act of 1976 contained a provision designed to increase the taxes paid by persons living and working abroad. Previously, these taxpayers had been able to exempt from taxation the first $20,000 or $25,000 (depending on the amount of time spent abroad) of "earned income." (For the definition of "earned income," see "Income Earned Abroad" in section 6, Explanation of Classifications and Terms.) Under the 1976 Act, this exemption amount was decreased to $15,000 and, in addition, the method of computing the tax on the remaining income was changed, primarily by applying higher tax rates to it. This provision was later postponed for one year by the Tax Reduction and Simplification Act of 1977. Even though this latter Act was passed before the special June 15, 1977, filing date for taxpayers living abroad (and reporting for Calendar Year 1976), many individuals had already filed their returns according to the 1976 Act provisions. In order to take advantage of the postponement of the 1976 Act, these taxpayers had to file amended returns.

All returns in the Statistics of Income sample were corrected, for purposes of this report, to reflect the changes brought about by the 1977 Act. When available, data from amended returns were used to determine the correct exemption amount ($20,000 or $25,000) in the same way they were used for the data on sick pay exclusion (described above). In the event that an amended return

Table 1C.—All Returns and Nontaxable Returns by Size of Adjusted Gross Income, 1969—1976

[All figures are estimates based on samples]

Size of adjusted gross income	Number of returns	Nontaxable returns		Number of returns	Nontaxable returns	
		Number	Percent of all returns		Number	Percent of all returns
	1969			1970		
Total	**75,834,388**	**12,112,994**	**16.0**	**74,279,831**	**14,962,460**	**20.1**
Under $5,000	31,405,265	11,708,022	37.3	28,308,034	14,493,251	51.2
$5,000 under $10,000	22,657,528	364,981	1.6	22,303,067	429,624	1.9
$10,000 under $15,000	13,649,392	23,993	0.2	14,106,019	25,118	0.2
$15,000 under $20,000	4,721,696	7,720	0.2	5,538,453	6,553	0.1
$20,000 under $25,000	1,536,601	2,993	0.2	1,909,167	2,816	0.2
$25,000 under $30,000	645,888	857	0.1	768,235	1,759	0.2
$30,000 under $50,000	807,497	2,204	0.3	918,188	2,002	0.2
$50,000 under $100,000	328,410	1,479	0.5	350,978	937	0.3
$100,000 under $200,000	63,605	445	0.7	62,487	289	0.5
$200,000 under $500,000	14,786	188	1.3	12,830	90	0.7
$500,000 under $1,000,000	2,509	60	2.4	1,751	18	1.0
$1,000,000 or more	1,211	52	4.3	642	3	0.5
	1971			1972		
Total	**74,576,407**	**14,660,035**	**19.7**	**77,572,730**	**16,703,713**	**21.5**
Under $5,000	27,155,048	14,002,305	51.6	26,963,312	15,738,952	58.4
$5,000 under $10,000	21,443,479	602,100	2.8	21,175,854	850,252	4.0
$10,000 under $15,000	14,604,270	37,416	0.3	15,364,155	79,852	0.5
$15,000 under $20,000	6,453,851	7,834	0.1	7,773,413	18,266	0.2
$20,000 under $25,000	2,377,638	4,476	0.2	3,093,728	6,388	0.2
$25,000 under $30,000	968,565	1,642	0.2	1,266,377	4,734	0.4
$30,000 under $50,000	1,077,844	2,884	0.3	1,337,578	3,254	0.2
$50,000 under $100,000	404,692	1,078	0.3	483,677	1,590	0.3
$100,000 under $200,000	72,856	218	0.3	91,707	317	0.4
$200,000 under $500,000	15,089	67	0.4	19,233	88	0.5
$500,000 under $1,000,000	2,192	12	0.6	2,666	14	0.5
$1,000,000 or more	883	3	0.3	1,030	6	0.6
	1973			1974		
Total	**80,692,587**	**16,425,425**	**20.4**	**83,340,190**	**16,005,423**	**19.2**
Under $5,000	27,037,618	15,491,830	57.3	26,766,673	15,046,441	56.2
$5,000 under $10,000	20,581,732	797,608	3.9	20,586,617	797,997	3.9
$10,000 under $15,000	15,804,109	77,445	0.5	15,670,258	104,725	0.7
$15,000 under $20,000	9,091,001	33,242	0.4	10,071,087	25,517	0.3
$20,000 under $25,000	3,943,993	9,769	0.3	4,944,795	12,290	0.3
$25,000 under $30,000	1,741,991	5,131	0.3	2,259,928	5,881	0.3
$30,000 under $50,000	1,759,837	7,312	0.4	2,173,868	8,939	0.4
$50,000 under $100,000	596,663	2,466	0.4	700,528	2,667	0.4
$100,000 under $200,000	110,176	458	0.4	135,304	722	0.5
$200,000 under $500,000	21,929	142	0.7	26,842	196	0.7
$500,000 under $1,000,000	2,635	15	0.6	3,194	36	1.1
$1,000,000 more	903	7	0.8	1,096	12	1.1
	1975			1976		
Total	**82,229,332**	**20,736,595**	**25.2**	**84,670,389**	**20,249,022**	**24.0**
Under $5,000	24,901,853	17,734,874	71.2	23,935,751	17,127,463	71.6
$5,000 under $10,000	19,952,914	2,614,553	13.1	19,892,956	2,757,467	13.9
$10,000 under $15,000	14,963,680	239,408	1.6	14,551,350	222,449	1.5
$15,000 under $20,000	10,353,534	93,206	0.9	11,197,191	70,151	0.6
$20,000 under $25,000	5,598,117	27,110	0.5	6,649,622	31,095	0.5
$25,000 under $30,000	2,744,255	10,321	0.4	3,629,532	17,107	0.5
$30,000 under $50,000	2,747,618	13,145	0.5	3,639,050	19,550	0.5
$50,000 under $100,000	781,406	4,984	0.6	948,034	3,180	0.3
$100,000 under $200,000	152,349	734	0.5	185,142	492	0.3
$200,000 under $500,000	29,193	204	0.7	36,357	60	0.2
$500,000 under $1,000,000	3,289	44	1.3	4,047	**8	0.2
$1,000,000 or more	1,124	12	1.1	1,357	**	**

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

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

had not yet been filed, evidence of length of time abroad (based on prior years' filings) was used for the exemption amount. If there was no other information available, the lesser of income earned abroad or $20,000 was estimated for the statistics as the exemption amount. Once the amount of exempt earned income had been determined, the amount of tax was then recomputed for the statistics.

High-Income Returns, Taxable and Nontaxable

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

Neither tax preferences nor investment interest were available

in a pure form from the tax return. In the case of tax preferences (amounts of income afforded special tax treatment), only the following two were readily identified from the tax returns: the dividend exclusion of up to $100 per taxpayer receiving qualified dividends (which was not considered to be a tax preference for purposes of computing the additional tax for tax preferences, as described below) and the capital gains exclusion, equal to one-half of the excess of net long-term capital gains over net short-term capital losses. If the sum of the excluded capital gains plus other tax preferences (described below) exceeded $10,000 ($5,000 in the case of married persons filing separate returns), the taxpayer was supposed to file a Form 4625 to compute the additional tax for tax preferences (minimum tax). For such taxpayers, the tax preferences excluded from adjusted gross income, as tabulated in table 1.11, also included the following items from Form 4625: the excess of accelerated depreciation on certain real property and all leased personal property over depreciation computed under the straight-line method; the excess of rapid amortization allowable on certain capital expenditures (such as pollution control facilities) over the normal depreciation deduction otherwise allowable; the excess of percentage depletion over the "adjusted basis" of the property; the unrealized gain on the exercise of stock options; the amounts set aside as bad debt reserves by financial institutions in excess of the amounts needed on the basis of actual past experience; and, beginning with 1976, intangible drilling costs to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applicable number of years. One tax preference item from Form 4625 that was not included in the tabulations for table 1.11 was the itemized deduction tax preference (new for 1976; see "Additional Tax for Tax Preferences" in section 3, Tax Computation and Tax Rates; and "Tax Preferences" in section 6, Explanation of Classifications and Terms). In contrast to the other items on Form 4625, the itemized deduction tax preference was not excluded or deducted in arriving at adjusted gross income, but was rather a deduction from adjusted gross income in arriving at taxable income; therefore, it did not qualify as a tax preference excluded from adjusted gross income and was thus not applicable to any of the three income concepts.

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

Table 1D.—Number of Nontaxable Returns, Classified by Size of Income Under Alternative Concepts

[All figures are estimates based on samples]

Size of adjusted gross income	Total number of returns	Size of expanded income[1]			
		Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)
Total	**20,249,022**	**20,244,296**	**4,104**	**533**	**89**
Under $50,000	20,245,282	20,243,890	1,271	109	12
$50,000 under $100,000	3,180	393	2,765	*7	*15
$100,000 under $200,000	492	*3	*64	406	*19
$200,000 under $500,000	60	10	4	11	35
$500,000 or more	8	—	—	—	8

Size of adjusted gross income	Size of adjusted gross income plus tax preferences			
	Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(6)	(7)	(8)	(9)
Total	**20,243,728**	**4,480**	**700**	**114**
Under $50,000	20,243,728	1,432	110	12
$50,000 under $100,000	—	3,048	*117	*15
$100,000 under $200,000	—	—	473	*19
$200,000 under $500,000	—	—	—	60
$500,000 or more	—	—	—	8

Size of adjusted gross income	Size of adjusted gross income less investment interest			
	Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(10)	(11)	(12)	(13)
Total	**20,245,824**	**2,721**	**435**	**42**
Under $50,000	20,245,282	—	—	—
$50,000 under $100,000	504	2,676	—	—
$100,000 under $200,000	*27	*40	425	—
$200,000 under $500,000	**11	5	10	**42
$500,000 or more	**	—	—	**

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.
[1]Adjusted gross income plus tax preferences minus investment interest.
NOTE: Detail may not add to total because of rounding.

This was in contrast to the tax treatment of business and farm taxpayers, who deducted their business expenses from their business incomes and included only the net amount of business income in their adjusted gross incomes. In other words, the purpose of subtracting investment interest from adjusted gross income was to have an income concept that included the "net" amount of investment income (income less allocable expenses), just as it included the "net" amount of business or farm income.

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

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

Table 1D shows the shifts in the number of returns from one income class to another that resulted from adding tax preferences to adjusted gross income, from subtracting investment interest, and from making both adjustments. Depending on which income concept was used, the number of "high-income nontaxables" (returns with "total income" of $200,000 or more and no "total income tax") varied from 42 to 114.

The number of "high-income nontaxables" in this report represents a sharp decrease from the number for 1975, when they varied from 126 (based on adjusted gross income minus investment interest) to 363 (based on adjusted gross income plus tax preferences). The reason for this decrease lies largely in the change in the computation of additional tax for tax preferences (minimum tax) as required by the Tax Reform Act of 1976. See section 3, Tax Computation and Tax Rates, for a description of these changes and for the data on the minimum tax.

In addition to the data on nontaxable returns in tables 1D and 1.11, a detailed analysis, showing the reasons for nontaxability, is available in a report, High Income Tax Returns, 1975 and 1976, from the Office of Tax Analysis, U.S. Department of the Treasury, Washington, DC 20220.

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

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total[1]	Average (Dollars)			Amount	Percent of total[1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	**84,670,389**	**100.0**	**1,053,895,687**	**100.0**	**12,447**	**64,421,367**	**100.0**	**1,004,445,707**	**100.0**
No adjusted gross income	546,763	0.6	−6,910,119	—	−12,638	6,546	(*)	−426,416	—
$1 under $1,000	4,249,194	5.0	2,427,174	0.2	571	*376	(*)	*272	(*)
$1,000 under $2,000	5,244,990	6.2	7,760,636	0.7	1,480	64,463	0.1	93,980	(*)
$2,000 under $3,000	5,031,575	5.9	12,572,750	1.2	2,499	1,113,847	1.7	3,117,370	0.3
$3,000 under $4,000	4,531,521	5.4	15,885,379	1.5	3,506	2,836,152	4.4	9,982,517	1.0
$4,000 under $5,000	4,331,708	5.1	19,541,497	1.9	4,511	2,786,904	4.3	12,581,251	1.3
$5,000 under $6,000	4,634,358	5.5	25,392,773	2.4	5,479	3,306,700	5.1	18,148,069	1.8
$6,000 under $7,000	4,265,839	5.0	27,688,054	2.6	6,491	3,498,087	5.4	22,753,344	2.3
$7,000 under $8,000	3,946,419	4.7	29,589,451	2.8	7,498	3,595,258	5.6	26,986,767	2.7
$8,000 under $9,000	3,679,057	4.3	31,248,420	3.0	8,494	3,480,254	5.4	29,557,832	2.9
$9,000 under $10,000	3,367,283	4.0	31,937,640	3.0	9,485	3,255,190	5.1	30,875,860	3.1
$10,000 under $11,000	3,219,533	3.8	33,785,374	3.2	10,494	3,137,171	4.9	32,921,434	3.3
$11,000 under $12,000	2,915,971	3.4	33,515,802	3.2	11,494	2,869,104	4.5	32,974,360	3.3
$12,000 under $13,000	2,927,598	3.5	36,584,869	3.5	12,497	2,888,655	4.5	36,100,256	3.6
$13,000 under $14,000	2,757,510	3.3	37,202,225	3.5	13,491	2,724,474	4.2	36,758,571	3.7
$14,000 under $15,000	2,730,738	3.2	39,599,285	3.8	14,501	2,709,497	4.2	39,292,699	3.9
$15,000 under $20,000	11,197,191	13.2	194,184,453	18.4	17,342	11,127,040	17.3	192,979,947	19.2
$20,000 under $25,000	6,649,622	7.9	147,891,145	14.0	22,241	6,618,527	10.3	147,207,373	14.7
$25,000 under $30,000	3,629,532	4.3	98,784,280	9.4	27,217	3,612,425	5.6	98,308,939	9.8
$30,000 under $50,000	3,639,050	4.3	132,893,393	12.6	36,519	3,619,500	5.6	132,191,711	13.2
$50,000 under $100,000	948,034	1.1	62,415,723	5.9	65,837	944,854	1.5	62,220,465	6.2
$100,000 under $200,000	185,142	0.2	24,173,611	2.3	130,568	184,650	0.3	24,110,524	2.4
$200,000 under $500,000	36,357	(*)	10,171,295	1.0	279,762	36,297	0.1	10,154,184	1.0
$500,000 under $1,000,000	4,047	(*)	2,694,559	0.3	665,816	4,041	(*)	2,690,434	0.3
$1,000,000 or more	1,357	(*)	2,866,017	0.3	2,112,024	1,355	(*)	2,863,966	0.3
Cumulated From Smallest Size of Adjusted Gross Income									
No adjusted gross income	546,763	0.6	−6,910,119	—	−12,638	6,546	(*)	−426,416	—
$1 under $1,000	4,249,194	5.0	2,427,174	0.2	571	*376	(*)	*272	(*)
$1 under $2,000	9,494,184	11.2	10,187,810	1.0	1,073	64,839	0.1	94,252	(*)
$1 under $3,000	14,525,759	17.2	22,760,560	2.1	1,567	1,178,686	1.8	3,211,623	0.3
$1 under $4,000	19,057,280	22.5	38,645,939	3.6	2,028	4,014,838	6.2	13,194,139	1.3
$1 under $5,000	23,388,988	27.6	58,187,436	5.5	2,488	6,801,742	10.6	25,775,390	2.6
$1 under $6,000	28,023,346	33.1	83,580,209	7.9	2,983	10,108,442	15.7	43,923,459	4.4
$1 under $7,000	32,289,185	38.1	111,268,264	10.5	3,446	13,606,529	21.1	66,676,803	6.6
$1 under $8,000	36,235,604	42.8	140,857,715	13.3	3,887	17,201,787	26.7	93,663,570	9.3
$1 under $9,000	39,914,661	47.1	172,106,134	16.2	4,312	20,682,041	32.1	123,221,402	12.3
$1 under $10,000	43,281,944	51.1	204,043,774	19.2	4,714	23,937,231	37.2	154,097,261	15.3
$1 under $11,000	46,501,477	54.9	237,829,148	22.4	5,114	27,074,402	42.0	187,018,695	18.6
$1 under $12,000	49,417,448	58.4	271,344,951	25.6	5,491	29,943,506	46.5	219,993,055	21.9
$1 under $13,000	52,345,046	61.8	307,929,820	29.0	5,883	32,832,161	51.0	256,093,311	25.5
$1 under $14,000	55,102,556	65.1	345,132,045	32.5	6,263	35,556,635	55.2	292,851,881	29.1
$1 under $15,000	57,833,294	68.3	384,731,330	36.3	6,652	38,266,132	59.4	332,144,580	33.1
$1 under $20,000	69,030,485	81.5	578,915,783	54.6	8,386	49,393,172	76.7	525,124,527	52.3
$1 under $25,000	75,680,107	89.4	726,806,928	68.5	9,604	56,011,699	86.9	672,331,900	66.9
$1 under $30,000	79,309,639	93.7	825,591,208	77.8	10,410	59,624,124	92.6	770,640,839	76.7
$1 under $50,000	82,948,689	98.0	958,484,601	90.4	11,555	63,243,624	98.2	902,832,550	89.8
$1 under $100,000	83,896,723	99.1	1,020,900,324	96.2	12,169	64,188,478	99.6	965,053,015	96.0
$1 under $200,000	84,081,865	99.3	1,045,073,935	98.5	12,429	64,373,128	99.9	989,163,539	98.4
$1 under $500,000	84,118,222	99.3	1,055,245,231	99.5	12,545	64,409,425	100.0	999,317,723	99.4
$1 under $1,000,000	84,122,269	99.4	1,057,939,789	99.7	12,576	64,413,466	100.0	1,002,008,157	99.7
$1 or more	84,123,626	99.4	1,060,805,806	100.0	12,610	64,414,821	100.0	1,004,872,123	100.0
All returns	84,670,389	100.0	1,053,895,687	100.0	12,447	64,421,367	100.0	1,004,445,707	100.0

Footnotes at end of table.

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

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total[1]	Average (Dollars)			Amount	Percent of total[1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated From Largest Size of Adjusted Gross Income									
$1,000,000 or more	1,357	*	2,866,017	0.3	2,112,024	1,355	*	2,863,966	0.3
$500,000 or more	5,404	*	5,560,576	0.5	1,028,974	5,396	*	5,554,400	0.6
$200,000 or more	41,761	*	15,731,871	1.5	376,712	41,693	0.1	15,708,584	1.6
$100,000 or more	226,903	0.3	39,905,482	3.8	175,870	226,343	0.4	39,819,108	4.0
$50,000 or more	1,174,937	1.4	102,321,205	9.6	87,087	1,171,197	1.8	102,039,573	10.2
$30,000 or more	4,813,987	5.7	235,214,598	22.2	48,861	4,790,697	7.4	234,231,284	23.3
$25,000 or more	8,443,519	10.0	333,998,878	31.5	39,557	8,403,122	13.0	332,540,223	33.1
$20,000 or more	15,093,141	17.8	481,890,023	45.4	31,928	15,021,649	23.3	479,747,596	47.7
$15,000 or more	26,290,332	31.1	676,074,476	63.7	25,716	26,148,689	40.6	672,727,543	66.9
$14,000 or more	29,021,070	34.3	715,673,761	67.5	24,660	28,858,186	44.8	712,020,242	70.9
$13,000 or more	31,778,580	37.5	752,875,986	71.0	23,691	31,582,660	49.0	748,778,812	74.5
$12,000 or more	34,706,178	41.0	789,460,855	74.4	22,747	34,471,315	53.5	784,879,068	78.1
$11,000 or more	37,622,149	44.4	822,976,658	77.6	21,875	37,340,419	58.0	817,853,428	81.4
$10,000 or more	40,841,682	48.2	856,762,032	80.8	20,978	40,477,590	62.8	850,774,862	84.7
$9,000 or more	44,208,965	52.2	888,699,672	83.8	20,102	43,732,780	67.9	881,650,721	87.7
$8,000 or more	47,888,022	56.6	919,948,092	86.7	19,210	47,213,034	73.3	911,208,553	90.7
$7,000 or more	51,834,441	61.2	949,537,543	89.5	18,319	50,808,292	78.9	938,195,320	93.4
$6,000 or more	56,100,280	66.3	977,225,597	92.1	17,419	54,306,379	84.3	960,948,664	95.6
$5,000 or more	60,734,638	71.7	1,002,618,370	94.5	16,508	57,613,079	89.4	979,096,733	97.4
$4,000 or more	65,066,346	76.8	1,022,159,867	96.4	15,710	60,399,983	93.8	991,677,984	98.7
$3,000 or more	69,597,867	82.2	1,038,045,246	97.9	14,915	63,236,135	98.2	1,001,660,500	99.7
$2,000 or more	74,629,442	88.1	1,050,617,996	99.0	14,078	64,349,982	99.9	1,004,777,871	100.0
$1,000 or more	79,874,432	94.3	1,058,378,632	99.8	13,251	64,414,445	100.0	1,004,871,851	100.0
$1 or more	84,123,626	99.4	1,060,805,806	100.0	12,610	64,414,821	100.0	1,004,872,123	100.0
All returns	84,670,389	100.0	1,053,895,687	100.0	12,447	64,421,367	100.0	1,004,445,707	100.0

Footnotes at end of table.

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

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

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income			Income tax after credits			Total income tax				
								Percent of—			Average income tax (Dollars)
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total	**64,404,440**	**669,416,468**	**100.0**	**64,396,653**	**140,801,196**	**100.0**	**141,801,470**	**100.0**	**21.2**	**14.1**	**2,201**
No adjusted gross income	—	—	—	*15	*204	(*)	38,931	(*)	(*)	(*)	5,947
$1 under $1,000	—	—	—	—	—	—	*1,059	(*)	(*)	*389.3	*2,817
$1,000 under $2,000	64,314	42,514	(*)	64,314	3,844	(*)	4,429	(*)	10.4	4.7	69
$2,000 under $3,000	1,113,603	509,207	0.1	1,113,589	33,042	(*)	33,491	(*)	6.6	1.1	30
$3,000 under $4,000	2,834,881	2,944,105	0.4	2,834,881	329,523	0.2	331,048	0.2	11.2	3.3	117
$4,000 under $5,000	2,786,765	5,193,705	0.8	2,786,765	676,771	0.5	677,754	0.5	13.0	5.4	243
$5,000 under $6,000	3,306,427	8,691,303	1.3	3,306,374	1,169,700	0.8	1,170,549	0.8	13.5	6.4	354
$6,000 under $7,000	3,496,348	11,603,108	1.7	3,497,342	1,538,656	1.1	1,540,608	1.1	13.3	6.8	440
$7,000 under $8,000	3,595,074	14,394,972	2.2	3,594,964	2,013,111	1.4	2,014,429	1.4	14.0	7.5	560
$8,000 under $9,000	3,478,710	16,723,710	2.5	3,479,992	2,460,156	1.7	2,460,698	1.7	14.7	8.3	707
$9,000 under $10,000	3,255,118	17,970,693	2.7	3,253,786	2,721,621	1.9	2,723,580	1.9	15.2	8.8	837
$10,000 under $11,000	3,136,924	19,744,223	2.9	3,135,291	3,041,361	2.2	3,043,193	2.1	15.4	9.2	970
$11,000 under $12,000	2,868,579	20,320,031	3.0	2,868,758	3,212,428	2.3	3,215,435	2.3	15.8	9.8	1,121
$12,000 under $13,000	2,888,437	22,555,453	3.4	2,888,346	3,605,525	2.6	3,606,107	2.5	16.0	10.0	1,248
$13,000 under $14,000	2,724,221	23,485,123	3.5	2,723,986	3,860,516	2.7	3,868,685	2.7	16.5	10.5	1,420
$14,000 under $15,000	2,709,491	25,322,379	3.8	2,708,182	4,224,812	3.0	4,225,889	3.0	16.7	10.8	1,560
$15,000 under $20,000	11,126,654	127,382,286	19.0	11,125,650	22,434,596	15.9	22,460,697	15.8	17.6	11.6	2,019
$20,000 under $25,000	6,618,271	102,584,723	15.3	6,617,721	19,694,973	14.0	19,713,953	13.9	19.2	13.4	2,979
$25,000 under $30,000	3,611,922	71,035,013	10.6	3,611,127	14,797,911	10.5	14,818,858	10.5	20.9	15.1	4,102
$30,000 under $50,000	3,618,722	98,970,445	14.8	3,617,262	24,009,672	17.1	24,117,607	17.0	24.4	18.2	6,663
$50,000 under $100,000	944,198	48,436,106	7.2	943,022	16,040,366	11.4	16,256,779	11.5	33.6	26.1	17,206
$100,000 under $200,000	184,255	19,299,039	2.9	183,898	8,287,057	5.9	8,476,194	6.0	43.9	35.2	45,904
$200,000 under $500,000	36,169	8,018,224	1.2	36,051	4,120,764	2.9	4,285,569	3.0	53.4	42.2	118,070
$500,000 under $1,000,000	4,010	2,039,407	0.3	3,999	1,185,226	0.8	1,268,055	0.9	62.2	47.1	313,797
$1,000,000 or more	1,347	2,150,698	0.3	1,338	1,339,361	1.0	1,447,872	1.0	67.3	50.6	1,068,540
Cumulated From Smallest Size of Adjusted Gross Income											
No adjusted gross income	—	—	—	*15	*204	(*)	38,931	(*)	(*)	(*)	5,947
$1 under $1,000	—	—	—	—	—	—	*1,059	(*)	(*)	*389.3	*2,817
$1 under $2,000	64,314	42,514	(*)	64,314	3,844	(*)	5,488	(*)	12.9	5.8	85
$1 under $3,000	1,177,917	551,721	0.1	1,177,903	36,886	(*)	38,979		7.1	1.2	33
$1 under $4,000	4,012,798	3,495,826	0.5	4,012,784	366,409	0.3	370,027	0.3	10.6	2.8	92
$1 under $5,000	6,799,563	8,689,531	1.3	6,799,549	1,043,181	0.7	1,047,780	0.7	12.1	4.1	154
$1 under $6,000	10,105,990	17,380,834	2.6	10,105,923	2,212,881	1.6	2,218,329	1.6	12.8	5.1	219
$1 under $7,000	13,602,338	28,983,943	4.3	13,603,265	3,751,537	2.7	3,758,937	2.7	13.0	5.6	276
$1 under $8,000	17,197,412	43,378,915	6.5	17,198,229	5,764,648	4.1	5,773,367	4.1	13.3	6.2	336
$1 under $9,000	20,676,122	60,102,625	9.0	20,678,221	8,224,804	5.8	8,234,065	5.8	13.7	6.7	398
$1 under $10,000	23,931,240	78,073,318	11.7	23,932,007	10,946,425	7.8	10,957,645	7.7	14.0	7.1	458
$1 under $11,000	27,068,164	97,817,541	14.6	27,067,298	13,987,785	9.9	14,000,838	9.9	14.3	7.5	517
$1 under $12,000	29,936,743	118,137,572	17.6	29,936,056	17,200,214	12.2	17,216,274	12.1	14.6	7.8	575
$1 under $13,000	32,825,180	140,693,025	21.0	32,824,402	20,805,739	14.8	20,822,381	14.7	14.8	8.1	634
$1 under $14,000	35,549,401	164,178,147	24.5	35,548,388	24,666,254	17.5	24,691,065	17.4	15.0	8.4	694
$1 under $15,000	38,258,892	189,500,526	28.3	38,256,570	28,891,067	20.5	28,916,955	20.4	15.3	8.7	756
$1 under $20,000	49,385,546	316,882,812	47.3	49,382,220	51,325,662	36.5	51,377,652	36.2	16.2	9.8	1,040
$1 under $25,000	56,003,817	419,467,535	62.7	55,999,941	71,020,636	50.4	71,091,605	50.1	16.9	10.6	1,269
$1 under $30,000	59,615,739	490,502,548	73.3	59,611,068	85,818,547	61.0	85,910,463	60.6	17.5	11.1	1,441
$1 under $50,000	63,234,461	589,472,993	88.1	63,228,330	109,828,219	78.0	110,028,070	77.6	18.7	12.2	1,740
$1 under $100,000	64,178,659	637,909,099	95.3	64,171,352	125,868,585	89.4	126,284,849	89.1	19.8	13.1	1,967
$1 under $200,000	64,362,914	657,208,138	98.2	64,355,250	134,155,642	95.3	134,761,043	95.1	20.5	13.6	2,093
$1 under $500,000	64,399,083	665,226,362	99.4	64,391,301	138,276,406	98.2	139,046,612	98.1	20.9	13.9	2,159
$1 under $1,000,000	64,403,093	667,265,769	99.7	64,395,300	139,461,632	99.0	140,314,667	99.0	21.0	14.0	2,178
$1 or more	64,404,440	669,416,468	100.0	64,396,638	140,800,992	100.0	141,762,539	100.0	21.2	14.1	2,201
All returns	64,404,440	669,416,468	100.0	64,396,653	140,801,196	100.0	141,801,470	100.0	21.2	14.1	2,201

Footnotes at end of table.

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

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

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income			Income tax after credits			Total income tax				
								Percent of—			Average income tax (Dollars)
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated From Largest Size of Adjusted Gross Income											
$1,000,000 or more	1,347	2,150,698	0.3	1,338	1,339,361	1.0	1,447,872	1.0	67.3	50.6	1,068,540
$500,000 or more	5,357	4,190,106	0.6	5,337	2,524,587	1.8	2,715,927	1.9	64.8	48.9	503,322
$200,000 or more	41,526	12,208,330	1.8	41,388	6,645,350	4.7	7,001,496	4.9	57.4	44.6	167,930
$100,000 or more	225,781	31,507,368	4.7	225,286	14,932,407	10.6	15,477,689	10.9	49.1	38.9	68,382
$50,000 or more	1,169,979	79,943,475	11.9	1,168,308	30,972,774	22.0	31,734,469	22.4	39.7	31.1	27,096
$30,000 or more	4,788,701	178,913,920	26.7	4,785,570	54,982,446	39.0	55,852,076	39.4	31.2	23.8	11,658
$25,000 or more	8,400,623	249,948,933	37.3	8,396,697	69,780,357	49.6	70,670,933	49.9	28.3	21.3	8,410
$20,000 or more	15,018,894	352,533,656	52.7	15,014,418	89,475,330	63.5	90,384,887	63.8	25.6	18.8	6,017
$15,000 or more	26,145,548	479,915,941	71.7	26,140,068	111,909,926	79.5	112,845,584	79.6	23.5	16.8	4,316
$14,000 or more	28,855,039	505,238,321	75.5	28,848,250	116,134,738	82.5	117,071,473	82.6	23.2	16.4	4,057
$13,000 or more	31,579,260	528,723,443	79.0	31,572,236	119,995,254	85.2	120,940,158	85.3	22.9	16.2	3,829
$12,000 or more	34,467,697	551,278,896	82.4	34,460,582	123,600,779	87.8	124,546,265	87.9	22.6	15.9	3,613
$11,000 or more	37,336,276	571,598,927	85.4	37,329,340	126,813,207	90.1	127,761,700	90.1	22.4	15.6	3,422
$10,000 or more	40,473,200	591,343,150	88.3	40,464,631	129,854,568	92.2	130,804,893	92.3	22.1	15.4	3,232
$9,000 or more	43,728,318	609,313,843	91.0	43,718,417	132,576,189	94.2	133,528,474	94.2	21.9	15.1	3,053
$8,000 or more	47,207,028	626,037,553	93.5	47,198,409	135,036,345	95.9	135,989,172	95.9	21.7	14.9	2,880
$7,000 or more	50,802,102	640,432,525	95.7	50,793,373	137,049,455	97.3	138,003,601	97.3	21.5	14.7	2,716
$6,000 or more	54,298,450	652,035,633	97.4	54,290,715	138,588,111	98.4	139,544,210	98.4	21.4	14.5	2,570
$5,000 or more	57,604,877	660,726,937	98.7	57,597,089	139,757,812	99.3	140,714,759	99.3	21.3	14.4	2,442
$4,000 or more	60,391,642	665,920,841	99.5	60,383,854	140,434,583	99.7	141,392,512	99.7	21.2	14.3	2,341
$3,000 or more	63,226,523	668,864,747	99.9	63,218,735	140,764,106	100.0	141,723,560	100.0	21.2	14.1	2,241
$2,000 or more	64,340,126	669,373,953	100.0	64,332,324	140,797,149	100.0	141,757,050	100.0	21.2	14.1	2,203
$1,000 or more	64,404,440	669,416,468	100.0	64,396,638	140,800,992	100.0	141,761,480	100.0	21.2	14.1	2,201
$1 or more	64,404,440	669,416,468	100.0	64,396,638	140,800,992	100.0	141,762,539	100.0	21.2	14.1	2,201
All returns	64,404,440	669,416,468	100.0	64,396,653	140,801,196	100.0	141,801,470	100.0	21.2	14.1	2,201

*Estimate should be used with caution because of the small number of sample returns on which it is based.
†Percent based on positive income only.
‡Less than 0.05 percent.
NOTE: Detail may not add to total because of rounding.

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

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

Size of adjusted gross income	Nonjoint returns									
					Taxable income		Income tax after credits		Total income tax	
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (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	**40,231,477**	**269,747,377**	**80,550,256**	**42,305,640**	**28,616,379**	**162,897,810**	**26,441,623**	**31,677,852**	**26,444,652**	**31,850,079**
Under $2,000	8,726,014	7,640,339	14,109,196	7,492,474	126,614	49,894	64,315	3,844	65,827	11,581
$2,000 under $4,000	7,828,052	23,128,363	13,140,782	7,659,266	5,105,850	3,696,137	3,948,193	362,555	3,948,216	362,874
$4,000 under $6,000	6,241,072	31,154,168	10,930,466	6,756,791	6,038,414	13,718,138	5,268,056	1,750,868	5,268,085	1,751,268
$6,000 under $8,000	5,048,164	35,084,055	9,076,768	5,794,159	5,001,462	20,317,464	4,850,915	2,944,080	4,851,114	2,944,345
$8,000 under $10,000	3,846,936	34,348,829	7,397,122	4,478,089	3,824,086	22,539,283	3,806,757	3,655,633	3,806,773	3,656,105
$10,000 under $12,000	2,663,847	29,162,094	5,527,741	3,075,308	2,655,784	20,605,894	2,651,485	3,586,594	2,651,494	3,587,961
$12,000 under $14,000	1,883,706	24,396,288	4,546,753	2,178,496	1,880,769	17,690,936	1,877,747	3,274,342	1,877,950	3,274,721
$14,000 under $16,000	1,282,977	19,156,144	3,611,092	1,453,128	1,280,467	14,106,176	1,276,691	2,770,753	1,276,693	2,770,973
$16,000 under $18,000	913,804	15,474,508	2,827,684	1,151,645	912,419	11,501,135	912,153	2,370,956	912,154	2,378,384
$18,000 under $20,000	583,181	11,028,377	1,953,922	699,858	581,795	8,383,253	580,867	1,810,868	580,875	1,811,036
$20,000 under $25,000	619,159	13,623,144	2,367,335	759,650	617,738	10,497,411	617,252	2,422,712	617,522	2,427,658
$25,000 under $30,000	250,631	6,796,618	1,195,537	330,064	250,505	5,273,482	248,205	1,309,327	248,235	1,311,265
$30,000 under $50,000	241,690	8,848,760	1,605,650	328,538	238,651	6,980,836	237,557	2,025,070	237,800	2,056,305
$50,000 under $100,000	79,576	5,266,077	1,135,051	114,517	79,341	4,049,029	79,143	1,533,051	79,399	1,568,365
$100,000 under $200,000	17,348	2,269,585	516,750	25,587	17,216	1,729,864	17,046	817,512	17,218	845,530
$200,000 under $500,000	4,380	1,244,946	316,037	6,672	4,338	926,686	4,314	519,097	4,360	540,086
$500,000 under $1,000,000	662	449,122	118,441	981	654	330,402	653	203,408	660	216,234
$1,000,000 or more	278	675,961	173,931	419	276	501,791	274	317,184	277	335,386
Taxable returns, total	**26,444,652**	**245,052,155**	**56,207,006**	**27,627,403**	**26,442,533**	**161,297,556**	**26,441,623**	**31,677,852**	**26,444,652**	**31,850,079**
Under $2,000	65,827	27,848	4,974	50,327	64,314	42,514	64,315	3,844	65,827	11,581
$2,000 under $4,000	3,948,216	13,094,333	6,461,074	3,180,236	3,948,207	3,453,098	3,948,193	362,555	3,948,216	362,874
$4,000 under $6,000	5,268,085	26,415,213	8,891,669	4,723,976	5,268,056	12,800,055	5,268,056	1,750,868	5,268,085	1,751,268
$6,000 under $8,000	4,851,114	33,782,024	8,466,853	5,235,337	4,851,114	20,079,835	4,850,915	2,944,080	4,851,114	2,944,345
$8,000 under $10,000	3,806,773	33,987,253	7,118,722	4,372,293	3,806,757	22,496,305	3,806,757	3,655,633	3,806,773	3,656,105
$10,000 under $12,000	2,651,494	29,031,474	5,387,873	3,058,185	2,651,486	20,585,830	2,651,485	3,586,594	2,651,494	3,587,961
$12,000 under $14,000	1,877,950	24,322,323	4,486,405	2,169,102	1,877,747	17,666,935	1,877,747	3,274,342	1,877,950	3,274,721
$14,000 under $16,000	1,276,693	19,063,077	3,540,485	1,440,260	1,276,691	14,082,345	1,276,691	2,770,753	1,276,693	2,770,973
$16,000 under $18,000	912,154	15,445,526	2,796,788	1,148,378	912,153	11,500,585	912,153	2,370,956	912,154	2,378,384
$18,000 under $20,000	580,875	10,983,594	1,914,538	697,175	580,874	8,371,882	580,867	1,810,868	580,875	1,811,036
$20,000 under $25,000	617,522	13,588,315	2,337,444	757,095	617,451	10,494,008	617,252	2,422,712	617,522	2,427,658
$25,000 under $30,000	248,235	6,727,764	1,173,134	326,848	248,234	5,227,790	248,205	1,309,327	248,235	1,311,265
$30,000 under $50,000	237,800	8,714,608	1,425,631	320,696	237,717	6,969,472	237,557	2,025,070	237,800	2,056,305
$50,000 under $100,000	79,399	5,254,888	1,093,555	114,066	79,339	4,048,905	79,143	1,533,051	79,399	1,568,365
$100,000 under $200,000	17,218	2,252,174	506,793	25,389	17,135	1,722,454	17,046	817,512	17,218	845,530
$200,000 under $500,000	4,360	1,239,093	309,582	6,644	4,330	925,107	4,314	519,097	4,360	540,086
$500,000 under $1,000,000	**937	**1,122,648	**291,486	**1,398	**928	**830,436	653	203,408	660	216,234
$1,000,000 or more	**	**	**	**	**	**	274	317,184	277	335,386
Total nontaxable returns	**13,786,825**	**24,695,222**	**24,343,250**	**14,678,237**	**2,173,846**	**1,600,254**	—	—	—	—
All returns, summary:										
Under $5,000	19,676,443	44,856,624	32,631,512	18,540,806	8,221,481	9,194,820	6,543,659	1,028,199	6,545,221	1,036,536
$5,000 under $10,000	12,013,795	86,499,130	22,022,820	13,639,972	11,874,945	51,126,094	11,394,577	7,688,780	11,394,794	7,689,638
$10,000 under $15,000	5,249,084	63,712,855	11,969,052	6,029,777	5,236,684	45,790,486	5,227,162	8,315,991	5,227,374	8,317,738
$15,000 under $20,000	2,078,431	35,504,556	6,498,139	2,528,657	2,074,550	26,496,908	2,071,781	5,497,522	2,071,792	5,505,338
$20,000 or more	1,213,724	39,174,213	7,428,732	1,566,428	1,208,719	30,289,502	1,204,444	9,147,360	1,205,471	9,300,829

Footnotes at end of table.

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

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

Size of adjusted gross income	Separate returns of husbands and wives									
					Taxable income		Income tax after credits		Total income tax	
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	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	**1,879,058**	**14,321,499**	**3,066,529**	**2,549,421**	**1,590,212**	**9,198,642**	**1,510,266**	**1,908,413**	**1,510,735**	**1,918,169**
Under $2,000	249,086	83,301	226,382	276,669	37,653	3,850	*568	*30	596	1,006
$2,000 under $4,000	330,171	989,407	346,404	406,342	267,932	278,931	239,221	30,362	239,226	30,446
$4,000 under $6,000	330,130	1,672,159	380,987	418,579	317,706	886,572	304,083	124,084	304,083	124,084
$6,000 under $8,000	252,513	1,759,442	324,658	378,439	252,236	1,056,568	251,787	160,697	251,986	160,962
$8,000 under $10,000	207,855	1,866,360	328,291	348,092	206,971	1,190,400	206,971	201,206	206,971	201,206
$10,000 under $12,000	153,605	1,685,435	291,429	195,664	153,384	1,199,267	153,327	228,870	153,327	228,870
$12,000 under $14,000	105,252	1,366,699	208,462	149,240	105,052	1,009,115	105,052	207,461	105,252	207,760
$14,000 under $16,000	92,868	1,386,250	246,414	143,633	91,759	1,005,831	91,759	221,755	91,760	221,775
$16,000 under $18,000	67,641	1,147,675	204,525	102,878	67,641	840,271	67,641	196,747	67,641	196,747
$18,000 under $20,000	40,456	767,225	131,221	55,265	40,455	580,739	40,453	139,658	40,454	139,659
$20,000 under $25,000	29,466	629,828	119,422	41,752	29,466	468,654	29,466	123,906	29,466	123,942
$25,000 under $30,000	7,318	194,163	39,395	8,738	7,317	146,038	7,317	43,452	7,318	44,160
$30,000 under $50,000	8,507	315,194	80,296	17,300	8,504	217,718	8,498	72,606	8,502	73,426
$50,000 under $100,000	3,453	224,236	54,962	5,660	3,440	163,823	3,439	69,122	3,452	70,620
$100,000 under $200,000	485	61,759	17,873	768	458	43,162	457	22,076	458	22,641
$200,000 under $500,000	177	54,551	16,326	286	166	39,302	157	20,864	169	22,201
$500,000 under $1,000,000	39	26,659	7,547	65	38	19,053	38	12,655	39	13,396
$1,000,000 or more	36	91,155	41,935	54	34	49,347	32	32,861	35	35,267
Taxable returns, total	**1,510,735**	**13,822,451**	**2,659,482**	**1,995,431**	**1,510,475**	**9,176,203**	**1,510,266**	**1,908,413**	**1,510,735**	**1,918,169**
Under $2,000	596	—6,893	257	503	*568	*352	*568	*30	596	1,006
$2,000 under $4,000	239,226	744,627	249,294	224,997	239,221	270,347	239,221	30,362	239,226	30,446
$4,000 under $6,000	304,083	1,546,367	337,227	330,473	304,083	878,666	304,083	124,084	304,083	124,084
$6,000 under $8,000	251,986	1,755,472	321,814	377,564	251,986	1,056,093	251,787	160,697	251,986	160,962
$8,000 under $10,000	206,971	1,858,922	322,645	345,877	206,971	1,190,400	206,971	201,206	206,971	201,206
$10,000 under $12,000	153,327	1,682,590	288,158	195,434	153,327	1,198,999	153,327	228,870	153,327	228,870
$12,000 under $14,000	105,252	1,366,699	208,462	149,240	105,052	1,009,115	105,052	207,461	105,252	207,760
$14,000 under $16,000	91,760	1,370,057	225,592	138,647	91,759	1,005,831	91,759	221,755	91,760	221,775
$16,000 under $18,000	67,641	1,147,675	204,525	102,878	67,641	840,271	67,641	196,747	67,641	196,747
$18,000 under $20,000	40,454	767,187	131,218	55,264	40,453	580,705	40,453	139,658	40,454	139,659
$20,000 under $25,000	29,466	629,828	119,422	41,752	29,466	468,654	29,466	123,906	29,466	123,942
$25,000 under $30,000	7,318	194,163	39,395	8,738	7,317	146,038	7,317	43,452	7,318	44,160
$30,000 under $50,000	8,502	315,003	80,289	17,292	8,499	217,541	8,498	72,606	8,502	73,426
$50,000 under $100,000	3,452	224,186	54,959	5,657	3,439	163,779	3,439	69,122	3,452	70,620
$100,000 under $200,000	458	57,466	13,581	723	458	43,162	457	22,076	458	22,641
$200,000 under $500,000	169	52,307	13,195	276	**235	**106,250	157	20,864	169	22,201
$500,000 under $1,000,000	**74	**116,795	**49,450	**118	**	**	38	12,655	39	13,396
$1,000,000 or more	**	**	**	**	**	**	32	32,861	35	35,267
Total nontaxable returns	**368,323**	**499,048**	**407,046**	**553,990**	**79,737**	**22,438**	—	—	—	—
All returns, summary:										
Under $5,000	736,612	1,783,413	742,687	895,439	453,737	621,173	379,720	75,023	379,753	76,083
$5,000 under $10,000	633,143	4,587,254	864,035	932,681	628,761	2,795,148	622,910	441,357	623,109	441,622
$10,000 under $15,000	311,659	3,817,557	637,306	422,284	310,130	2,768,624	310,073	559,282	310,273	559,582
$15,000 under $20,000	148,163	2,535,727	444,745	224,397	148,161	1,866,599	148,159	435,209	148,161	435,229
$20,000 or more	49,481	1,597,547	377,756	74,621	49,423	1,147,098	49,404	397,543	49,439	405,654

Footnotes at end of table.

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

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

Size of adjusted gross income	Returns of heads of households									
	Number of returns	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	**5,313,194**	**46,369,724**	**12,162,028**	**10,701,260**	**4,260,412**	**25,411,322**	**3,438,036**	**4,321,729**	**3,439,209**	**4,347,834**
Under $2,000	433,657	229,243	715,835	813,882	—	—	**28,255	**1,843	860	3,056
$2,000 under $4,000	652,353	2,008,099	1,125,386	1,312,805	176,260	85,514	**	**	28,257	1,954
$4,000 under $6,000	859,108	4,324,891	1,542,154	1,715,305	764,635	1,123,489	200,868	30,117	200,868	30,117
$6,000 under $8,000	909,756	6,296,261	1,711,713	1,857,902	890,577	2,745,074	773,026	269,464	773,026	269,464
$8,000 under $10,000	782,880	7,017,540	1,613,982	1,614,281	775,113	3,795,631	764,830	530,087	764,830	530,087
$10,000 under $12,000	555,117	6,070,828	1,291,445	1,111,274	555,110	3,668,117	554,710	557,522	554,717	557,552
$12,000 under $14,000	375,231	4,864,875	1,022,600	758,297	374,167	3,087,606	373,911	504,169	373,911	504,176
$14,000 under $16,000	225,776	3,388,162	723,149	447,179	225,776	2,217,834	225,009	386,156	225,009	386,156
$16,000 under $18,000	188,795	3,192,725	638,472	391,628	188,520	2,162,696	188,520	397,928	188,520	397,948
$18,000 under $20,000	112,055	2,116,099	409,798	218,361	112,055	1,487,940	111,856	287,771	111,856	287,771
$20,000 under $25,000	113,419	2,487,245	501,782	228,929	113,390	1,756,642	113,247	356,377	113,247	356,384
$25,000 under $30,000	45,358	1,227,127	223,170	102,339	45,358	901,618	44,727	198,591	44,727	199,521
$30,000 under $50,000	41,753	1,479,717	278,492	90,616	41,687	1,111,248	41,447	280,111	41,637	284,873
$50,000 under $100,000	14,274	957,350	202,585	30,526	14,139	726,058	14,061	255,100	14,138	262,430
$100,000 under $200,000	2,854	383,583	84,352	6,108	2,830	293,848	2,778	129,301	2,803	132,328
$200,000 under $500,000	678	193,415	50,215	1,556	665	142,635	662	75,097	674	78,403
$500,000 under $1,000,000	100	66,844	14,681	222	100	51,942	99	29,406	99	31,789
$1,000,000 or more	30	65,720	12,218	73	30	53,429	30	32,687	30	33,824
Taxable returns, total	**3,439,209**	**39,846,169**	**8,747,525**	**6,680,831**	**3,438,237**	**24,437,489**	**3,438,036**	**4,321,729**	**3,439,209**	**4,347,834**
Under $2,000	860	−15,957	—	1,460	—	—	**28,255	**1,843	860	3,056
$2,000 under $4,000	28,257	102,208	47,303	32,849	28,254	22,082	**	**	28,257	1,954
$4,000 under $6,000	200,868	1,088,966	364,673	279,588	200,868	444,705	200,868	30,117	200,868	30,117
$6,000 under $8,000	773,026	5,407,800	1,393,773	1,447,742	773,026	2,566,285	773,026	269,464	773,026	269,464
$8,000 under $10,000	764,830	6,853,321	1,537,601	1,542,953	764,830	3,772,767	764,830	530,087	764,830	530,087
$10,000 under $12,000	554,717	6,066,284	1,288,369	1,109,939	554,710	3,667,984	554,710	557,522	554,717	557,552
$12,000 under $14,000	373,911	4,847,907	1,006,321	755,591	373,911	3,085,996	373,911	504,169	373,911	504,176
$14,000 under $16,000	225,009	3,377,031	717,144	444,413	225,009	2,215,475	225,009	386,156	225,009	386,156
$16,000 under $18,000	188,520	3,187,959	634,666	390,597	188,520	2,162,696	188,520	397,928	188,520	397,948
$18,000 under $20,000	111,856	2,112,296	409,090	218,063	111,856	1,485,143	111,856	287,771	111,856	287,771
$20,000 under $25,000	113,247	2,483,694	499,234	228,466	113,247	1,755,994	113,247	356,377	113,247	356,384
$25,000 under $30,000	44,727	1,210,132	219,737	100,925	44,727	889,471	44,727	198,591	44,727	199,521
$30,000 under $50,000	41,637	1,474,945	278,325	90,272	41,571	1,106,988	41,447	280,111	41,637	284,873
$50,000 under $100,000	14,138	948,894	192,796	30,120	14,138	725,979	14,061	255,100	14,138	262,430
$100,000 under $200,000	2,803	376,435	81,982	6,014	2,779	289,164	2,778	129,301	2,803	132,328
$200,000 under $500,000	674	192,461	49,613	1,547	662	142,162	662	75,097	674	78,403
$500,000 under $1,000,000	**129	**131,791	**26,899	**294	**129	**104,599	99	29,406	99	31,789
$1,000,000 or more	**	**	**	**	**	**	30	32,687	30	33,824
Total nontaxable returns	**1,873,985**	**6,523,555**	**3,414,503**	**4,020,449**	**842,175**	**973,833**	—	—	—	—
All returns, summary:										
Under $5,000	1,486,409	4,064,079	2,540,207	2,935,394	513,337	446,224	55,861	6,435	56,723	9,602
$5,000 under $10,000	2,151,345	15,811,954	4,168,862	4,378,780	2,093,248	7,303,483	1,711,118	825,077	1,711,118	825,077
$10,000 under $15,000	1,044,919	12,597,054	2,652,820	2,096,877	1,043,848	7,850,991	1,042,701	1,249,755	1,042,708	1,249,792
$15,000 under $20,000	412,055	7,035,635	1,432,643	829,862	411,780	4,773,202	411,305	883,791	411,305	883,811
$20,000 or more	218,466	6,861,002	1,367,495	460,368	218,199	5,037,421	217,051	1,356,671	217,355	1,379,552

Footnotes at end of table.

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

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

Size of adjusted gross income	Returns of 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
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**164,539**	**1,435,285**	**491,089**	**382,814**	**112,293**	**681,660**	**77,872**	**128,867**	**77,875**	**134,772**
Under $2,000	16,359	3,840	35,752	37,143	—	—	—	—	**2,987	**386
$2,000 under $4,000	22,964	66,705	48,608	45,839	*4,513	*312	—	—	—	—
$4,000 under $6,000	34,264	174,846	86,811	75,946	25,012	26,703	*2,984	*325	**	**
$6,000 under $8,000	24,091	166,669	74,693	74,794	16,128	25,621	*10,775	*1,392	*10,775	*1,392
$8,000 under $10,000	22,856	204,417	64,959	42,053	22,856	97,405	22,627	12,992	22,627	12,992
$10,000 under $12,000	16,549	178,454	44,151	38,150	16,328	96,270	16,107	13,281	16,107	13,281
$12,000 under $14,000	*4,243	*55,020	*10,597	*10,626	*4,243	*33,797	*4,219	*5,147	*4,219	*5,147
$14,000 under $16,000	*1,668	*25,637	*17,574	*2,653	*1,668	*5,410	*370	*540	*370	*540
$16,000 under $18,000	*8,301	*141,584	*28,000	*25,127	*8,301	*88,458	*8,301	*13,368	*8,301	*18,082
$18,000 under $20,000	*4,203	*79,743	*15,180	*11,967	*4,203	*52,596	*4,203	*8,922	*4,203	*8,922
$20,000 under $25,000	4,631	102,220	16,689	9,092	4,631	76,440	4,625	14,742	4,625	14,742
$25,000 under $30,000	*718	*20,397	*4,876	*1,769	*718	*13,753	*593	*2,510	*593	*2,510
$30,000 under $50,000	2,206	82,837	21,961	4,595	2,206	56,281	1,583	12,438	1,583	12,734
$50,000 under $100,000	1,069	67,268	9,115	2,150	1,069	56,004	1,069	19,162	1,069	19,208
$100,000 under $200,000	355	44,500	8,400	795	355	35,305	355	15,019	355	15,288
$200,000 under $500,000	53	14,308	2,806	96	53	11,406	52	5,589	52	5,933
$500,000 under $1,000,000	**9	**6,838	**917	**22	**9	**5,900	**9	**3,439	**9	**3,597
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
Taxable returns, total	**77,875**	**1,064,487**	**245,086**	**174,037**	**77,872**	**645,577**	**77,872**	**128,867**	**77,875**	**134,772**
Under $2,000	**2,987	**15,282	**6,281	**4,487	—	—	—	—	**2,987	**386
$2,000 under $4,000	—	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	**	**	**	**	*2,984	*4,727	*2,984	*325	**	**
$6,000 under $8,000	*10,775	*76,490	*29,574	*26,317	*10,775	*20,599	*10,775	*1,392	*10,775	*1,392
$8,000 under $10,000	22,627	202,571	64,440	41,623	22,627	96,508	22,627	12,992	22,627	12,992
$10,000 under $12,000	16,107	173,977	41,379	36,990	16,107	95,607	16,107	13,281	16,107	13,281
$12,000 under $14,000	*4,219	*54,696	*10,359	*10,572	*4,219	*33,765	*4,219	*5,147	*4,219	*5,147
$14,000 under $16,000	*370	*5,641	*1,566	*706	*370	*3,369	*370	*540	*370	*540
$16,000 under $18,000	*8,301	*141,584	*28,000	*25,127	*8,301	*88,458	*8,301	*13,368	*8,301	*18,082
$18,000 under $20,000	*4,203	*79,743	*15,180	*11,967	*4,203	*52,596	*4,203	*8,922	*4,203	*8,922
$20,000 under $25,000	4,625	102,093	16,620	9,069	4,625	76,404	4,625	14,742	4,625	14,742
$25,000 under $30,000	*593	*16,662	*3,501	*1,394	*593	*11,767	*593	*2,510	*593	*2,510
$30,000 under $50,000	1,583	63,068	6,995	2,726	1,583	53,346	1,583	12,438	1,583	12,734
$50,000 under $100,000	1,069	67,268	9,115	2,150	1,069	56,004	1,069	19,162	1,069	19,208
$100,000 under $200,000	355	44,500	8,400	795	355	35,305	355	15,019	355	15,288
$200,000 under $500,000	**61	**20,911	**3,673	**117	**61	**17,123	52	5,589	52	5,953
$500,000 under $1,000,000	**	**	**	**	**	**	**9	**3,439	**9	**3,597
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
Total nontaxable returns	**86,664**	**370,797**	**246,004**	**208,777**	**34,421**	**36,083**	—	—	—	—
All returns, summary:										
Under $5,000	52,358	129,088	117,705	116,005	*11,551	*4,639	—	—	**36,389	**14,770
$5,000 under $10,000	68,176	487,390	193,118	159,770	56,958	145,403	36,386	14,709	**	**
$10,000 under $15,000	20,947	235,779	55,769	49,124	20,726	131,004	20,481	18,555	20,481	18,555
$15,000 under $20,000	14,017	244,659	59,734	39,399	14,017	145,525	12,719	22,702	12,719	27,416
$20,000 or more	9,041	338,369	64,763	18,517	9,041	255,089	8,286	72,900	8,286	74,031

Footnotes at end of table.

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

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

Size of adjusted gross income	Returns of 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
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	**32,874,686**	**207,620,870**	**64,830,610**	**28,672,126**	**22,633,462**	**127,606,186**	**21,415,449**	**25,318,843**	**21,416,833**	**25,449,303**
Under $2,000	8,026,912	7,323,955	13,131,227	6,364,780	88,961	46,044	63,746	3,814	64,369	7,494
$2,000 under $4,000	6,822,564	20,064,152	11,620,384	5,894,282	4,657,145	3,331,379	3,680,718	330,350	3,680,733	330,474
$4,000 under $6,000	5,017,570	24,982,273	8,920,514	4,546,961	4,931,061	11,681,373	4,760,121	1,596,341	4,760,149	1,596,707
$6,000 under $8,000	3,861,804	26,861,683	6,965,704	3,483,025	3,842,521	16,490,201	3,815,327	2,512,526	3,815,327	2,512,526
$8,000 under $10,000	2,833,345	25,260,512	5,389,890	2,473,664	2,819,146	17,455,846	2,812,329	2,911,347	2,812,345	2,911,820
$10,000 under $12,000	1,938,576	21,227,377	3,900,716	1,730,220	1,930,962	15,642,240	1,927,341	2,786,920	1,927,343	2,788,258
$12,000 under $14,000	1,398,980	18,109,694	3,305,094	1,260,333	1,397,307	13,560,419	1,394,565	2,557,565	1,394,568	2,557,638
$14,000 under $16,000	962,665	14,356,095	2,623,955	859,663	961,264	10,877,101	959,553	2,162,302	959,554	2,162,502
$16,000 under $18,000	649,067	10,992,525	1,956,687	632,012	647,957	8,409,710	647,691	1,762,913	647,692	1,765,608
$18,000 under $20,000	426,467	8,065,309	1,397,723	414,265	425,082	6,261,978	424,355	1,374,517	424,362	1,374,685
$20,000 under $25,000	471,643	10,403,851	1,729,442	479,878	470,251	8,195,675	469,914	1,927,687	470,184	1,932,591
$25,000 under $30,000	197,237	5,354,930	928,096	217,219	197,112	4,212,073	195,568	1,064,773	195,597	1,065,073
$30,000 under $50,000	189,224	6,971,012	1,224,901	216,027	186,254	5,595,588	186,029	1,659,914	186,078	1,685,272
$50,000 under $100,000	60,780	4,017,222	868,389	76,182	60,693	3,103,144	60,574	1,189,667	60,740	1,216,106
$100,000 under $200,000	13,654	1,779,742	406,124	17,916	13,573	1,357,548	13,456	651,115	13,602	675,273
$200,000 under $500,000	3,472	982,672	246,690	4,735	3,454	733,342	3,443	417,547	3,465	433,529
$500,000 under $1,000,000	515	350,143	95,437	675	508	254,730	508	158,734	514	168,279
$1,000,000 or more	211	517,722	119,638	291	211	397,793	211	250,810	211	265,469
Taxable returns, total	**21,416,833**	**190,319,048**	**44,554,912**	**18,777,104**	**21,415,949**	**127,038,287**	**21,415,449**	**25,318,843**	**21,416,833**	**25,449,303**
Under $2,000	64,369	50,889	4,718	48,359	63,746	42,163	63,746	3,814	64,369	7,494
$2,000 under $4,000	3,680,733	12,247,499	6,164,476	2,922,389	3,680,732	3,160,669	3,680,718	330,350	3,680,733	330,474
$4,000 under $6,000	4,760,149	23,764,405	8,183,487	4,109,434	4,760,121	11,471,957	4,760,121	1,596,341	4,760,149	1,596,707
$6,000 under $8,000	3,815,327	26,542,262	6,721,692	3,383,714	3,815,327	16,436,857	3,815,327	2,512,526	3,815,327	2,512,526
$8,000 under $10,000	2,812,345	25,072,439	5,194,035	2,441,840	2,812,329	17,436,630	2,812,329	2,911,347	2,812,345	2,911,820
$10,000 under $12,000	1,927,343	21,108,623	3,769,968	1,715,823	1,927,342	15,623,240	1,927,341	2,786,920	1,927,343	2,788,258
$12,000 under $14,000	1,394,568	18,053,021	3,261,264	1,253,699	1,394,565	13,538,060	1,394,565	2,557,565	1,394,568	2,557,638
$14,000 under $16,000	959,554	14,310,347	2,596,184	856,494	959,553	10,857,670	959,553	2,162,302	959,554	2,162,502
$16,000 under $18,000	647,692	10,968,309	1,929,597	629,776	647,691	8,409,160	647,691	1,762,913	647,692	1,765,608
$18,000 under $20,000	424,362	8,024,368	1,359,049	411,882	424,362	6,253,438	424,355	1,374,517	424,362	1,374,685
$20,000 under $25,000	470,184	10,372,700	1,702,168	477,809	470,113	8,192,956	469,914	1,927,687	470,184	1,932,591
$25,000 under $30,000	195,597	5,306,806	910,500	215,792	195,597	4,180,514	195,568	1,064,773	195,597	1,065,073
$30,000 under $50,000	186,078	6,861,592	1,060,022	210,405	186,064	5,591,597	186,029	1,659,914	186,078	1,685,272
$50,000 under $100,000	60,740	4,014,538	836,684	76,140	60,693	3,103,144	60,574	1,189,667	60,740	1,216,106
$100,000 under $200,000	13,602	1,773,772	402,829	17,858	13,543	1,354,823	13,456	651,115	13,602	675,273
$200,000 under $500,000	3,465	980,252	244,018	4,726	**3,960	**987,617	3,443	417,547	3,465	433,529
$500,000 under $1,000,000	**725	**867,223	**214,220	**965	**	**	508	158,734	514	168,279
$1,000,000 or more	**	**	**	**	211	397,793	211	250,810	211	265,469
Total nontaxable returns	**11,457,853**	**17,301,822**	**20,275,698**	**9,895,022**	**1,217,513**	**567,900**	—	—	—	—
All returns, summary:										
Under $5,000	17,401,064	38,880,044	29,230,913	14,593,969	7,242,856	8,122,784	6,108,078	946,742	6,108,743	950,826
$5,000 under $10,000	9,161,131	65,612,531	16,796,806	8,168,742	9,095,978	40,882,060	9,024,163	6,407,637	9,024,180	6,408,194
$10,000 under $15,000	3,871,559	47,062,465	8,623,157	3,461,493	3,861,980	35,039,867	3,853,907	6,488,399	3,853,912	6,489,809
$15,000 under $20,000	1,504,196	25,688,535	4,561,017	1,435,000	1,500,592	19,711,582	1,499,598	4,155,819	1,499,607	4,158,882
$20,000 or more	936,736	30,377,295	5,618,717	1,012,922	932,056	23,849,894	929,703	7,320,247	930,391	7,441,592

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

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

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

Table 1.3—Nonjoint Returns: 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	Nonjoint returns		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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Adjusted gross income less deficit	40,231,477	269,747,377	1,879,058	14,321,499	5,313,194	46,369,724	164,539	1,435,285	32,874,686	207,620,870
Salaries and wages (gross)	35,906,615	225,515,069	1,724,452	12,943,617	5,011,669	41,488,011	135,630	990,807	29,034,864	170,092,635
Business and profession:										
Net profit	1,098,245	6,031,409	79,246	441,815	161,217	1,101,776	6,943	66,419	850,839	4,421,398
Net loss	362,202	1,104,018	29,700	112,269	52,731	149,303	2,951	15,301	276,820	827,145
Farm:										
Net profit	204,154	860,567	3,144	22,380	16,427	160,279	3,439	15,877	181,144	662,031
Net loss	182,583	700,681	6,907	29,287	16,127	73,563	1,380	5,960	158,169	591,872
Partnership:										
Net profit	313,663	1,949,740	8,333	105,785	43,234	308,056	1,758	28,194	260,338	1,507,704
Net loss	212,113	1,220,949	7,490	91,396	22,988	270,271	1,089	12,540	180,546	846,743
Small Business Corporation:										
Net profit	85,814	611,794	118	5,175	11,638	116,952	1,336	2,840	72,722	486,828
Net loss	42,243	326,700	2,261	23,616	8,484	47,998	*139	*1,603	31,359	253,482
Sales of capital assets:										
Net gain	1,688,706	4,317,694	60,165	176,451	178,211	573,523	15,518	46,386	1,434,812	3,521,334
Net loss	605,456	404,717	31,582	13,074	72,636	53,392	8,716	8,633	492,522	329,618
Sales of property *other* than capital assets:										
Net gain	106,579	209,126	4,475	16,092	9,829	16,192	1,139	4,999	91,136	171,843
Net loss	70,547	149,362	1,319	16,629	11,058	30,423	*407	*4,889	57,763	97,422
Dividends in adjusted gross income	3,341,158	8,445,519	107,061	334,957	293,297	647,266	32,528	38,804	2,908,272	7,424,492
Interest received	15,344,534	16,181,273	554,515	412,602	1,554,414	1,459,487	113,678	183,046	13,121,927	14,126,137
Pensions and annuities in adjusted gross income	1,927,635	7,071,396	53,623	211,552	142,307	625,903	22,799	77,404	1,708,906	6,156,537
Rent:										
Net income	1,168,237	2,572,419	56,240	106,590	147,266	299,107	7,644	22,154	957,087	2,144,568
Net loss	689,774	1,021,580	33,933	54,723	148,946	245,447	4,588	12,059	502,307	709,351
Royalty:										
Net income	176,369	630,367	3,534	11,817	6,921	34,054	323	4,023	165,591	580,474
Net loss	3,289	13,808	**	**	239	495	**	**	3,029	12,439
Estates or trusts:										
Net income	406,014	1,620,808	11,930	41,266	27,222	179,434	4,850	35,493	362,012	1,364,615
Net loss	19,937	63,470	*24	*2,001	1,827	8,732	*556	*4,390	17,530	48,347
State income tax refunds	1,349,508	264,713	101,996	16,754	457,096	79,718	26,362	3,953	764,054	164,287
Alimony	245,346	955,781	11,780	30,662	129,739	559,269	—	—	103,827	365,849
Other income (net)	781,075	49,647	32,528	—40,481	135,130	—53,984	4,363	—3,115	609,054	147,227
Statutory adjustments	1,779,255	2,534,658	126,353	171,889	287,102	345,695	4,901	16,404	1,360,899	2,000,670

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Data deleted because of the small number of sample returns on which they were based. Deleted 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[1]				Farm[1]			
					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	**84,670,389**	**1,053,895,687**	**75,510,735**	**880,998,631**	**5,744,547**	**50,328,842**	**1,803,283**	**5,829,381**	**1,341,589**	**10,338,735**	**1,477,601**	**6,882,954**
No adjusted gross income	546,763	—6,910,119	195,831	1,410,233	37,606	294,791	204,956	2,012,375	9,026	63,259	173,615	2,047,601
$1 under $1,000	4,249,194	2,427,174	3,733,380	2,291,597	124,973	93,798	38,490	69,796	47,149	25,992	51,302	147,220
$1,000 under $2,000	5,244,990	7,760,636	4,690,262	6,934,607	184,849	250,287	45,711	116,317	67,664	132,720	63,532	230,023
$2,000 under $3,000	5,031,575	12,572,750	4,440,038	10,887,156	231,555	456,406	46,706	108,405	77,756	96,143	43,897	128,779
$3,000 under $4,000	4,531,521	15,885,379	3,736,945	12,465,630	248,509	596,796	48,374	120,858	67,316	121,701	49,168	126,611
$4,000 under $5,000	4,331,708	19,541,497	3,604,029	15,752,064	256,383	784,113	56,826	138,688	57,123	165,329	38,154	156,675
$5,000 under $6,000	4,634,358	25,392,773	3,928,583	20,517,316	248,653	870,556	54,370	125,929	72,041	223,119	50,436	156,394
$6,000 under $7,000	4,265,839	27,688,054	3,683,602	23,018,720	233,915	911,982	64,650	139,787	54,115	156,437	62,150	215,306
$7,000 under $8,000	3,946,419	29,589,451	3,374,246	24,325,549	243,191	1,061,083	64,697	138,796	53,818	215,342	59,067	178,559
$8,000 under $9,000	3,679,057	31,248,420	3,254,311	26,704,831	215,699	1,041,521	59,814	126,516	68,392	246,680	63,182	194,560
$9,000 under $10,000	3,367,283	31,937,640	3,029,871	27,647,274	218,372	1,130,769	59,298	110,632	40,567	202,793	56,907	199,082
$10,000 under $11,000	3,219,533	33,785,374	2,922,189	29,239,843	222,524	1,193,945	68,457	121,560	55,457	262,137	46,867	189,121
$11,000 under $12,000	2,915,971	33,515,802	2,655,593	29,217,833	209,840	1,170,258	68,265	154,144	36,921	234,907	45,181	111,083
$12,000 under $13,000	2,927,598	36,584,869	2,700,695	32,228,715	197,832	1,160,611	70,065	143,282	56,392	297,111	51,285	121,983
$13,000 under $14,000	2,757,510	37,202,225	2,564,259	33,069,420	197,061	1,140,016	71,033	155,759	43,594	287,197	55,126	129,907
$14,000 under $15,000	2,730,738	39,599,285	2,565,008	35,538,578	196,064	1,214,343	68,847	120,084	32,922	196,372	48,624	192,415
$15,000 under $20,000	11,197,191	194,184,453	10,582,581	175,256,079	827,741	5,629,926	277,769	458,809	180,722	1,409,501	213,406	588,808
$20,000 under $25,000	6,649,622	147,891,145	6,300,578	133,216,444	545,294	4,847,191	171,888	298,345	92,758	970,632	108,847	378,782
$25,000 under $30,000	3,629,532	98,784,280	3,375,119	85,265,808	331,091	3,948,233	99,636	213,422	77,196	1,118,977	63,288	196,800
$30,000 under $50,000	3,639,050	132,893,393	3,239,475	102,828,454	517,743	10,370,188	112,932	334,218	105,762	2,256,408	84,922	443,595
$50,000 under $100,000	948,034	62,415,723	754,517	36,073,306	212,854	8,484,309	37,464	254,715	36,745	1,257,414	34,539	373,884
$100,000 under $200,000	185,142	24,173,611	146,823	12,230,847	35,346	2,488,241	9,757	153,623	6,669	308,306	10,559	202,821
$200,000 under $500,000	36,357	10,171,295	28,632	3,893,076	6,465	775,824	2,654	122,310	1,303	74,279	2,916	111,012
$500,000 under $1,000,000	4,047	2,694,559	3,120	628,479	715	177,081	456	54,167	137	11,172	445	38,844
$1,000,000 or more	1,357	2,866,017	1,048	356,772	272	236,574	168	36,843	44	4,806	186	23,086
Taxable returns, total	**64,421,367**	**1,004,445,707**	**58,660,211**	**836,519,081**	**4,426,712**	**45,898,760**	**1,280,011**	**3,028,997**	**842,603**	**8,252,351**	**938,814**	**3,519,329**
No adjusted gross income	6,546	—426,416	3,925	135,448	1,785	45,390	1,705	133,569	**339	**5,029	1,613	79,854
$1 under $1,000	*376	*272	*360	*3,751	*95	*7,864	—	—	**	**	*22	*4,980
$1,000 under $2,000	64,463	93,980	13,374	9,255	*616	*2,315	*395	*3,561	**	**	*6	*1,297
$2,000 under $3,000	1,113,847	3,117,370	1,048,540	2,892,290	24,720	51,668	3,505	10,908	*3,283	*6,739	*1,001	*2,808
$3,000 under $4,000	2,836,152	9,982,517	2,539,401	8,613,867	73,839	162,994	9,132	12,262	14,255	16,566	*3,503	*7,610
$4,000 under $5,000	2,786,904	12,581,251	2,430,290	10,724,062	103,799	314,656	28,727	43,030	9,215	24,016	5,620	29,724
$5,000 under $6,000	3,306,700	18,148,069	2,857,040	14,886,861	119,707	398,584	23,370	34,037	32,186	73,609	21,523	69,128
$6,000 under $7,000	3,498,087	22,753,344	3,023,818	18,906,016	140,236	511,831	35,951	62,869	27,603	74,784	28,569	77,387
$7,000 under $8,000	3,595,258	26,986,767	3,099,350	22,329,052	176,323	722,570	46,737	80,720	31,763	94,423	42,702	87,823
$8,000 under $9,000	3,480,254	29,557,832	3,098,567	25,408,086	181,929	836,070	48,938	95,056	45,384	118,295	53,332	151,122
$9,000 under $10,000	3,255,190	30,875,860	2,948,793	26,872,430	195,045	958,903	52,558	89,199	28,895	136,610	47,203	120,463
$10,000 under $11,000	3,137,171	32,921,434	2,863,928	28,695,748	203,834	1,074,453	62,876	107,406	47,804	215,475	41,992	145,126
$11,000 under $12,000	2,869,104	32,974,360	2,621,239	28,866,849	196,588	1,071,575	63,277	136,091	30,919	200,199	40,412	90,868
$12,000 under $13,000	2,888,655	36,100,256	2,674,347	31,945,264	186,421	1,061,046	65,397	116,577	48,456	219,651	45,919	111,472
$13,000 under $14,000	2,724,474	36,758,571	2,540,211	32,837,773	189,009	1,063,209	68,952	141,067	33,558	192,347	53,368	125,445
$14,000 under $15,000	2,709,497	39,292,699	2,552,875	35,397,414	189,552	1,146,053	67,004	113,063	27,816	151,209	47,044	178,251
$15,000 under $20,000	11,127,040	192,979,947	10,546,749	174,735,376	807,174	5,433,954	271,675	429,762	156,837	1,067,633	205,582	545,142
$20,000 under $25,000	6,618,527	147,207,373	6,279,869	132,744,493	538,921	4,744,734	169,478	276,392	86,787	861,797	106,470	357,550
$25,000 under $30,000	3,612,425	98,308,939	3,361,815	85,059,136	328,106	3,888,101	98,186	207,354	70,911	972,838	61,859	180,604
$30,000 under $50,000	3,619,500	132,191,711	3,224,329	102,424,963	514,311	10,280,872	111,925	324,144	102,067	2,175,018	82,828	413,098
$50,000 under $100,000	944,854	62,220,465	752,171	35,961,559	212,024	8,454,197	37,235	247,384	36,391	1,248,015	34,240	367,430
$100,000 under $200,000	184,650	24,110,524	146,469	12,197,142	35,239	2,479,482	9,724	152,013	6,650	307,840	10,472	199,935
$200,000 under $500,000	36,297	10,154,184	28,590	3,889,032	6,454	774,718	2,640	121,521	1,303	74,279	2,904	110,396
$500,000 under $1,000,000	**5,396	**5,554,400	**4,161	**983,214	**985	**413,521	456	54,167	137	11,172	**630	**61,817
$1,000,000 or more	**	**	**	**	**	**	168	36,843	44	4,806	**	**
Total nontaxable returns	**20,249,022**	**49,449,980**	**16,850,524**	**44,479,549**	**1,317,835**	**4,430,082**	**523,272**	**2,800,384**	**498,986**	**2,086,384**	**538,787**	**3,363,626**
All returns, summary:												
Under $5,000	23,935,751	51,277,317	20,400,485	49,741,288	1,083,875	2,476,192	441,063	2,566,438	326,034	605,145	419,668	2,836,910
$5,000 under $10,000	19,892,956	145,856,338	17,270,613	122,213,689	1,159,830	5,015,911	302,829	641,661	288,933	1,044,370	291,742	943,902
$10,000 under $15,000	14,551,350	180,687,556	13,407,744	159,294,389	1,023,321	5,879,173	346,667	694,829	225,286	1,277,723	247,083	744,510
$15,000 or more	26,290,332	676,074,476	24,431,893	549,749,264	2,477,521	36,957,567	712,724	1,926,453	501,336	7,411,497	519,108	2,357,633

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
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**2,612,779**	**11,682,470**	**642,980**	**1,875,986**	**6,081,194**	**20,207,101**	**2,437,414**	**1,645,248**	**1,099,330**	**155,388**	**9,039,758**	**24,461,943**
No adjusted gross income	82,069	—2,173,611	31,099	—598,976	109,716	793,110	14,823	10,700	85,360	—360,876	53,767	219,932
$1 under $1,000	28,111	—24,689	*4,226	*153	53,159	45,178	25,208	14,315	15,197	—6,430	133,906	41,520
$1,000 under $2,000	52,496	—6,726	14,897	—11,231	128,595	132,284	33,126	21,012	20,190	—9,379	193,045	73,552
$2,000 under $3,000	50,213	9,532	11,056	6,941	137,905	109,360	36,113	24,783	28,616	—10,036	252,368	143,907
$3,000 under $4,000	53,608	5,559	11,785	—22,634	214,528	220,514	32,327	24,065	31,874	2,459	256,040	212,295
$4,000 under $5,000	43,364	66,370	13,432	—7,104	205,418	233,810	34,985	26,803	29,287	—22,580	274,307	260,577
$5,000 under $6,000	61,171	100,421	6,223	—22,493	190,207	286,350	51,130	38,273	38,609	31,879	331,019	270,903
$6,000 under $7,000	58,915	88,408	16,641	—33,345	217,237	306,055	64,809	38,848	34,772	—10,468	328,063	375,742
$7,000 under $8,000	63,142	105,600	6,250	—7,747	232,033	290,499	52,140	26,897	33,087	81	357,569	500,500
$8,000 under $9,000	57,640	181,371	12,966	—34,570	180,012	256,152	55,399	40,086	43,596	—2,751	308,258	416,583
$9,000 under $10,000	53,746	94,844	27,185	12,273	200,794	293,481	59,516	43,334	36,256	—23,877	304,151	348,665
$10,000 under $11,000	81,634	227,137	13,876	—31,025	207,546	342,287	63,446	46,848	33,718	20,913	242,667	378,150
$11,000 under $12,000	68,948	224,749	9,717	—3,934	184,536	446,877	67,384	44,910	34,816	14,483	245,176	314,008
$12,000 under $13,000	60,591	193,841	13,973	4,554	189,134	338,461	53,286	32,522	40,232	16,951	263,703	342,076
$13,000 under $14,000	64,715	237,097	12,997	17,081	186,287	335,492	63,639	35,628	34,869	20,272	268,018	352,001
$14,000 under $15,000	56,049	152,251	12,915	17,740	178,911	342,738	73,273	48,413	28,222	5,682	235,654	362,486
$15,000 under $20,000	332,954	1,078,148	76,645	46,499	831,738	1,826,981	359,255	245,229	146,460	116,801	1,148,403	1,664,870
$20,000 under $25,000	246,606	684,304	56,190	37,349	647,385	1,427,359	305,945	190,662	99,584	23,493	999,975	1,636,969
$25,000 under $30,000	209,944	1,169,366	55,624	26,150	496,180	1,321,016	258,621	167,714	70,199	82,127	753,909	1,355,476
$30,000 under $50,000	443,135	3,076,576	116,234	393,708	820,874	3,207,444	458,727	303,514	120,842	119,505	1,350,156	3,911,683
$50,000 under $100,000	323,504	3,726,348	83,572	890,472	354,955	2,917,279	215,046	169,847	68,347	81,318	564,325	4,470,343
$100,000 under $200,000	95,049	1,756,448	26,527	521,634	88,887	1,861,904	48,913	41,593	18,950	23,676	141,006	2,983,471
$200,000 under $500,000	21,734	589,987	7,590	380,943	21,433	1,357,384	9,102	8,133	5,119	23,328	31,313	2,178,015
$500,000 under $1,000,000	2,534	58,623	972	102,308	2,765	635,079	914	852	796	12,263	3,698	822,758
$1,000,000 or more	907	60,516	388	191,239	989	880,010	287	267	332	6,556	1,262	825,459
Taxable returns, total	**2,203,546**	**13,211,758**	**534,122**	**2,607,736**	**5,113,264**	**18,385,170**	**2,199,941**	**1,475,243**	**790,569**	**518,339**	**7,981,287**	**23,357,675**
No adjusted gross income	4,425	—420,823	2,004	730	5,956	275,533	27	25	2,076	13,682	2,760	47,820
$1 under $1,000	*101	*—12,955	**7	**—5	*376	*10,006	—	—	*16	*4	*95	*37
$1,000 under $2,000	*142	*—7,119	**	**	*12,871	*18,138	*16	*16	—	—	20,371	11,417
$2,000 under $3,000	4,096	—278	6,246	7,622	12,896	12,758	*9,015	*3,968	*733	*—3,407	57,668	58,443
$3,000 under $4,000	8,962	—17,511	7,374	—14,124	67,864	54,066	9,270	5,201	5,476	—811	109,413	89,043
$4,000 under $5,000	17,763	33,231	3,804	—2,589	95,002	101,890	10,679	5,689	4,601	1,130	167,205	152,292
$5,000 under $6,000	30,426	47,898	4,350	—7,768	114,143	152,709	24,956	19,233	20,215	29,443	240,699	186,623
$6,000 under $7,000	35,111	46,590	15,025	—2,601	165,869	187,877	48,196	29,508	20,798	108	281,546	312,271
$7,000 under $8,000	51,528	121,374	2,203	358	191,719	223,826	43,988	22,579	19,853	6,779	329,062	435,074
$8,000 under $9,000	43,306	139,219	10,312	—21,011	162,163	231,242	50,606	35,854	30,012	—898	295,693	385,617
$9,000 under $10,000	47,732	99,486	17,827	—26,556	173,746	238,836	55,713	40,025	29,146	—27,856	289,215	322, 919
$10,000 under $11,000	74,258	224,769	10,417	—17,901	191,744	302,647	60,551	44,146	28,568	14,042	232,449	329,373
$11,000 under $12,000	61,444	200,809	9,028	—5,693	171,585	404,363	65,409	43,012	31,332	12,891	240,511	309,768
$12,000 under $13,000	57,856	199,849	13,547	7,383	180,472	315,263	51,942	31,310	35,008	14,611	259,212	328,671
$13,000 under $14,000	60,524	236,847	11,056	2,111	180,953	322,062	59,868	33,300	29,165	24,068	263,714	346,395
$14,000 under $15,000	51,910	129,789	12,472	16,804	171,681	325,654	71,999	47,649	25,671	11,021	231,709	351,381
$15,000 under $20,000	328,390	1,069,596	72,961	66,386	806,407	1,746,936	353,543	240,453	134,887	98,248	1,136,578	1,610,506
$20,000 under $25,000	240,788	691,617	52,827	45,353	637,587	1,400,381	301,383	188,748	95,393	28,144	993,223	1,606,874
$25,000 under $30,000	204,255	1,145,005	52,938	41,767	489,505	1,281,062	256,329	165,839	66,982	64,294	748,591	1,336,037
$30,000 under $50,000	438,182	3,078,337	111,799	428,019	813,204	3,153,923	453,298	298,962	117,831	95,145	1,341,800	3,893,595
$50,000 under $100,000	322,369	3,735,046	82,496	890,703	353,634	2,898,268	214,138	169,066	67,689	72,203	562,853	4,454,948
$100,000 under $200,000	94,840	1,761,341	26,493	522,207	88,725	1,857,316	48,727	41,421	18,887	24,458	140,697	2,971,359
$200,000 under $500,000	21,699	590,460	7,579	381,011	21,410	1,356,086	9,088	8,120	5,103	22,224	31,270	2,172,090
$500,000 under $1,000,000	**3,439	**119,182	969	102,291	**3,752	**1,514,330	**1,200	**1,118	**1,127	**18,817	**4,953	**1,645,143
$1,000,000 or more	**	**	388	191,239	**	**	**	**	**	**	**	**
Total nontaxable returns	**409,233**	**—1,529,288**	**108,858**	**—731,750**	**967,930**	**1,821,931**	**237,473**	**170,005**	**308,761**	**—362,951**	**1,058,471**	**1,104,268**
All returns, summary:												
Under $5,000	309,861	—2,123,566	86,495	—632,851	849,321	1,534,256	176,582	121,680	210,524	—406,842	1,163,433	951,785
$5,000 under $10,000	294,614	570,645	69,265	—85,882	1,020,253	1,432,537	282,994	187,438	186,320	—5,136	1,629,060	1,912,392
$10,000 under $15,000	331,937	1,035,075	63,478	4,417	946,414	1,805,855	321,028	208,320	171,857	78,300	1,253,218	1,748,721
$15,000 or more	1,676,367	12,200,316	423,742	2,590,303	3,265,206	15,434,454	1,656,810	1,127,811	530,629	489,066	4,994,047	19,849,045

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 in adjusted gross income		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	**42,569,233**	**48,588,111**	**5,538,948**	**24,556,210**	**3,901,763**	**9,097,750**	**2,879,114**	**5,246,977**	**641,829**	**2,027,427**	**830,563**	**2,871,407**	**7,862,035**	**1,652,330**
No adjusted gross income	260,695	476,255	14,322	44,188	52,897	130,274	75,751	556,451	9,222	32,558	5,267	−61,700	22,832	15,669
$1 under $1,000	894,924	245,736	39,973	104,440	45,405	21,296	33,519	32,299	6,845	2,585	14,106	−1,386	8,805	859
$1,000 under $2,000	1,431,925	527,312	105,177	157,215	107,926	103,175	47,630	46,363	15,871	18,416	28,807	26,484	23,201	3,883
$2,000 under $3,000	1,623,124	849,950	206,993	327,058	138,587	175,889	54,490	53,629	13,761	20,584	19,426	15,681	29,100	3,140
$3,000 under $4,000	1,734,454	1,536,038	430,917	910,819	214,332	269,877	71,512	85,581	19,528	33,805	36,109	62,328	42,013	4,536
$4,000 under $5,000	1,508,793	1,528,725	420,441	1,081,054	173,949	275,047	89,114	106,696	26,223	23,259	21,153	29,008	104,143	16,400
$5,000 under $6,000	1,695,836	1,805,334	494,821	1,606,672	147,312	216,574	49,650	42,467	8,490	2,224	35,869	111,851	93,166	11,864
$6,000 under $7,000	1,671,055	1,829,215	374,626	1,343,774	187,032	294,696	65,438	71,540	23,457	10,819	27,218	66,368	150,845	16,967
$7,000 under $8,000	1,625,715	1,905,357	394,528	1,575,030	178,244	265,676	81,540	121,930	23,124	12,408	53,105	109,071	158,672	18,797
$8,000 under $9,000	1,535,522	1,709,556	285,858	1,110,856	145,996	252,171	88,334	98,277	29,310	41,719	26,388	67,710	181,180	32,149
$9,000 under $10,000	1,558,264	1,621,761	253,559	1,188,147	104,697	221,885	109,134	122,681	17,107	11,420	18,304	48,190	238,465	32,970
$10,000 under $11,000	1,502,973	1,469,900	244,609	1,093,136	129,056	308,684	90,338	109,632	17,347	31,371	22,395	65,391	264,728	36,609
$11,000 under $12,000	1,494,585	1,435,075	194,259	1,022,689	118,653	214,380	103,542	155,458	12,866	15,105	27,823	61,360	263,946	38,598
$12,000 under $13,000	1,536,038	1,468,254	189,857	973,566	133,113	281,221	82,012	119,867	22,169	42,595	14,499	30,522	314,268	44,813
$13,000 under $14,000	1,451,097	1,304,884	169,069	858,881	121,916	283,886	99,168	187,592	19,720	81,575	18,077	36,915	320,687	45,613
$14,000 under $15,000	1,569,082	1,382,422	158,412	827,318	139,829	305,411	97,336	152,346	18,950	29,537	18,731	49,243	376,048	57,479
$15,000 under $20,000	7,192,846	6,088,505	605,952	3,452,117	547,846	871,810	552,772	708,832	82,526	132,621	94,387	279,782	1,964,514	325,003
$20,000 under $25,000	4,909,458	4,612,842	374,845	2,302,187	379,873	790,933	349,908	498,891	54,268	138,057	66,637	141,009	1,413,672	268,118
$25,000 under $30,000	2,975,391	3,654,385	230,041	1,871,884	253,667	662,286	245,048	426,661	52,140	112,954	59,602	224,515	844,588	196,993
$30,000 under $50,000	3,280,650	6,508,096	261,433	1,876,376	350,765	1,113,283	333,919	766,391	89,654	303,289	120,245	479,566	811,537	260,526
$50,000 under $100,000	897,543	4,095,370	72,374	642,449	174,102	1,225,845	124,868	494,088	55,091	335,125	71,623	438,744	190,898	140,119
$100,000 under $200,000	178,529	1,547,490	12,970	134,879	45,260	563,427	27,248	189,994	17,393	231,754	23,009	275,611	38,453	51,379
$200,000 under $500,000	35,441	641,430	3,283	42,079	9,787	196,790	5,793	69,504	5,530	180,970	6,478	170,736	7,166	20,866
$500,000 under $1,000,000	3,957	175,569	478	7,197	1,130	37,165	779	16,402	886	85,332	934	57,296	823	5,000
$1,000,000 or more	1,336	168,649	151	2,199	389	16,067	271	13,404	351	97,346	371	67,111	285	3,978
Taxable returns, total	**36,181,145**	**43,801,074**	**4,396,274**	**21,788,375**	**3,134,762**	**7,914,903**	**2,461,997**	**4,249,908**	**550,372**	**1,878,704**	**724,425**	**2,750,890**	**7,427,932**	**1,569,856**
No adjusted gross income	5,531	57,877	90	544	1,132	10,058	**2,597	**99,077	532	299	344	1,291	1,526	3,245
$1 under $1,000	*376	*1,484	*16	*584	**289	**28	**	**	*72	*91	—	—	*23	*56
$1,000 under $2,000	50,826	47,528	*270	*374	**	**	*125	*274	*22	*17	*12,759	*16,844	—	—
$2,000 under $3,000	336,045	112,655	*9,316	*18,949	2,003	3,071	12,691	12,879	*277	*171	*11,804	*13,553	*14	*17
$3,000 under $4,000	980,818	735,132	134,195	306,587	57,693	78,341	17,362	11,030	*9,122	*18,713	22,040	35,888	7,707	828
$4,000 under $5,000	932,796	881,168	181,184	447,138	65,798	102,462	28,238	21,996	15,917	14,577	*10,087	*18,889	24,187	6,441
$5,000 under $6,000	1,219,188	1,291,227	352,400	1,108,200	96,409	115,216	26,260	19,820	*4,011	*1,365	29,060	96,520	38,448	4,491
$6,000 under $7,000	1,405,266	1,611,839	333,035	1,164,324	142,751	219,321	47,963	44,625	16,022	5,349	18,930	50,151	89,754	9,155
$7,000 under $8,000	1,496,771	1,729,146	362,505	1,491,199	163,587	250,500	71,434	89,704	21,725	9,830	49,478	92,834	129,300	15,111
$8,000 under $9,000	1,446,927	1,636,418	276,888	1,088,185	142,322	246,696	79,427	83,219	28,374	39,611	22,619	57,714	167,649	27,040
$9,000 under $10,000	1,503,270	1,549,415	251,975	1,182,009	101,195	216,724	95,881	103,666	15,820	10,493	13,861	27,164	217,765	28,155
$10,000 under $11,000	1,460,038	1,418,746	235,640	1,048,544	120,917	238,128	84,599	99,804	15,642	30,868	20,294	58,369	254,150	34,817
$11,000 under $12,000	1,468,277	1,405,397	191,473	1,001,829	114,385	206,775	100,522	143,877	12,243	14,959	27,807	61,360	258,458	37,237
$12,000 under $13,000	1,517,732	1,448,304	189,127	965,671	129,352	265,914	80,403	112,253	21,574	41,666	12,185	22,866	307,324	42,870
$13,000 under $14,000	1,432,150	1,295,872	168,937	858,143	119,170	276,553	97,673	183,049	18,163	69,760	17,756	34,237	318,078	44,927
$14,000 under $15,000	1,552,355	1,355,840	156,274	825,004	133,609	280,126	95,004	136,653	18,950	29,537	18,188	48,933	373,439	56,634
$15,000 under $20,000	7,146,060	5,999,841	602,061	3,437,132	540,537	856,463	545,241	693,881	79,263	130,940	94,279	279,770	1,947,900	320,742
$20,000 under $25,000	4,885,608	4,575,053	372,393	2,270,851	375,479	782,113	343,930	454,540	53,641	131,148	64,665	140,295	1,406,228	265,441
$25,000 under $30,000	2,962,109	3,632,621	229,636	1,870,469	250,201	641,725	242,138	413,068	52,133	112,954	59,532	223,025	842,127	195,629
$30,000 under $50,000	3,265,462	6,427,912	259,759	1,875,292	347,858	1,096,064	332,519	755,288	87,963	288,484	116,737	445,258	808,746	258,054
$50,000 under $100,000	894,795	4,072,259	72,263	641,513	173,686	1,221,520	124,086	485,252	54,783	333,551	71,286	433,169	190,481	139,353
$100,000 under $200,000	178,069	1,535,011	12,930	134,387	45,103	557,592	27,079	187,709	17,367	230,756	22,938	277,678	38,365	49,837
$200,000 under $500,000	35,391	636,611	3,280	42,074	**11,286	**249,513	5,776	68,502	5,520	180,899	6,472	170,677	7,157	20,823
$500,000 under $1,000,000	**5,285	**343,715	**627	**9,371	**	**	**1,049	**29,741	**1,236	**182,668	**1,304	**144,406	**1,106	**8,954
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Total nontaxable returns	**6,388,088**	**4,787,038**	**1,142,674**	**2,767,835**	**767,001**	**1,182,847**	**417,117**	**997,069**	**91,457**	**148,724**	**106,138**	**120,517**	**434,103**	**82,474**
All returns, summary:														
Under $5,000	7,453,915	5,164,015	1,217,823	2,624,775	733,096	975,559	372,016	881,019	91,450	131,206	124,868	70,416	230,094	44,488
$5,000 under $10,000	8,086,392	8,871,223	1,803,392	6,824,479	763,281	1,251,002	394,096	456,895	101,488	78,589	160,884	403,190	822,328	112,747
$10,000 under $15,000	7,553,775	7,060,535	956,206	4,775,591	642,567	1,393,582	472,396	724,895	91,052	200,183	101,525	243,431	1,539,677	223,112
$15,000 or more	19,475,151	27,492,338	1,561,527	10,331,366	1,762,819	5,477,607	1,640,606	3,184,168	357,839	1,617,449	443,286	2,154,369	5,269,936	1,271,982

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 income less loss[2]		Statutory 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 of exemptions	Amount	
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
All returns, total	**3,760,672**	**942,189**	**8,863,775**	**16,284,275**	**84,123,626**	**247,644,764**	**58,172,237**	**113,753,788**	**25,951,389**	**133,890,976**	**215,773,937**	**161,830,453**	**15,953,617**
No adjusted gross income	48,873	−2,452,732	28,765	115,366	—	—	—	—	—	—	1,535,630	1,151,723	546,763
$1 under $1,000	39,708	−21,473	45,738	128,373	4,249,194	7,228,582	4,224,014	7,137,867	25,180	90,714	5,610,044	4,207,533	4,234,431
$1,000 under $2,000	68,003	3,377	61,049	161,626	5,244,990	8,984,180	5,181,143	8,842,285	63,847	141,894	7,345,841	5,509,381	5,133,139
$2,000 under $3,000	106,762	65,165	126,656	268,529	5,031,575	8,774,517	4,953,006	8,587,750	78,569	186,767	7,889,713	5,917,285	3,125,126
$3,000 under $4,000	131,779	61,412	119,552	238,641	4,531,521	8,117,057	4,366,330	7,625,533	165,191	491,525	8,198,156	6,148,617	1,239,160
$4,000 under $5,000	131,645	111,512	184,583	327,226	4,331,708	8,062,409	4,064,249	7,204,256	267,459	858,153	8,687,504	6,515,628	840,656
$5,000 under $6,000	144,664	33,656	199,648	310,390	4,634,358	8,974,008	4,234,314	7,627,427	400,044	1,346,581	9,790,000	7,342,500	378,894
$6,000 under $7,000	128,452	148,487	246,810	370,321	4,265,839	8,420,725	3,775,058	6,845,413	490,781	1,575,312	9,517,053	7,137,790	175,524
$7,000 under $8,000	104,532	97,469	279,091	419,082	3,946,419	8,093,040	3,373,652	6,175,617	572,767	1,917,423	9,290,716	6,968,037	113,872
$8,000 under $9,000	135,887	155,820	289,677	471,940	3,679,057	7,772,230	3,021,687	5,578,776	657,370	2,193,454	8,862,307	6,646,730	60,101
$9,000 under $10,000	113,332	109,477	303,559	526,702	3,367,283	7,571,242	2,569,801	4,797,681	797,482	2,773,560	8,414,776	6,311,082	35,755
$10,000 under $11,000	130,262	101,375	313,903	487,317	3,219,533	7,493,197	2,316,497	4,412,962	903,036	3,080,235	8,596,674	6,447,506	19,152
$11,000 under $12,000	140,493	79,784	297,455	504,775	2,915,971	7,079,733	2,000,049	3,932,337	915,922	3,147,396	8,022,326	6,016,745	10,656
$12,000 under $13,000	138,189	142,050	380,236	562,819	2,927,598	7,601,280	1,854,781	3,802,417	1,072,817	3,798,863	8,411,689	6,308,767	6,026
$13,000 under $14,000	128,485	143,142	355,979	502,360	2,757,510	7,578,380	1,672,640	3,586,173	1,084,870	3,992,208	8,001,456	6,001,092	2,271
$14,000 under $15,000	144,106	153,587	341,383	522,645	2,730,738	8,034,298	1,567,070	3,615,676	1,163,668	4,418,623	8,192,369	6,144,277	3,688
$15,000 under $20,000	649,087	501,757	1,680,717	2,494,269	11,197,191	39,161,251	5,523,026	14,427,682	5,674,165	24,733,569	36,340,597	27,255,448	12,395
$20,000 under $25,000	457,677	301,628	1,289,455	2,140,690	6,649,622	27,786,336	2,229,209	6,129,143	4,420,413	21,657,192	22,960,294	17,220,221	4,618
$25,000 under $30,000	295,912	347,344	856,287	1,568,636	3,629,532	17,971,252	734,353	2,021,210	2,895,179	15,950,042	12,707,838	9,530,879	3,714
$30,000 under $50,000	357,674	443,129	1,023,354	2,407,121	3,639,050	23,891,156	452,231	1,242,003	3,186,819	22,649,153	12,999,702	9,749,777	5,403
$50,000 under $100,000	124,972	317,287	366,277	1,387,469	948,034	11,265,721	53,905	147,326	894,129	11,118,395	3,551,987	2,663,990	1,458
$100,000 under $200,000	31,276	75,473	62,450	292,897	185,142	4,354,632	4,695	12,844	180,447	4,341,788	698,793	524,095	603
$200,000 under $500,000	7,448	15,034	10,025	58,486	36,357	2,069,621	479	1,282	35,878	2,068,339	129,885	97,414	168
$500,000 under $1,000,000	1,047	−105	885	10,393	4,047	648,211	37	100	4,010	648,111	13,942	10,457	35
$1,000,000 or more	407	8,535	241	6,201	1,357	711,704	11	28	1,346	711,677	4,645	3,484	9
Taxable returns, total	**3,209,528**	**2,974,189**	**8,212,788**	**14,709,677**	**64,414,821**	**207,525,968**	**39,821,227**	**80,855,981**	**24,593,594**	**126,669,988**	**170,727,036**	**128,045,277**	**16,927**
No adjusted gross income	2,453	−285,006	1,091	4,660	—	—	—	—	—	—	22,774	17,081	6,546
$1 under $1,000	**350	**−5,415	*281	*270	*376	*2,510	—	—	*376	*2,510	*2,124	*1,593	*376
$1,000 under $2,000	**	**	—	—	64,463	5,023	48,544	2,456	15,919	2,567	64,558	48,419	*149
$2,000 under $3,000	17,188	8,640	29,808	34,957	1,113,847	1,770,742	1,090,776	1,761,713	23,071	9,028	1,118,437	838,828	*244
$3,000 under $4,000	47,531	24,858	58,559	85,819	2,836,152	4,694,188	2,789,977	4,610,497	46,175	83,691	3,127,784	2,345,838	*1,271
$4,000 under $5,000	50,933	31,468	109,779	169,140	2,786,904	4,760,039	2,700,231	4,566,600	86,673	193,439	3,507,422	2,630,567	*139
$5,000 under $6,000	94,138	44,055	130,315	138,747	3,306,700	5,893,826	3,111,766	5,397,443	194,934	496,383	4,751,589	3,563,692	*273
$6,000 under $7,000	92,552	118,704	180,386	247,984	3,498,087	6,503,300	3,192,784	5,667,034	305,303	836,266	6,209,836	4,657,377	1,739
$7,000 under $8,000	93,276	88,590	243,917	343,073	3,595,258	6,974,067	3,155,883	5,727,957	439,375	1,246,110	7,494,764	5,621,073	*184
$8,000 under $9,000	131,453	156,499	263,992	425,699	3,480,254	7,027,319	2,909,917	5,346,291	570,337	1,681,028	7,748,329	5,811,247	*1,544
$9,000 under $10,000	107,157	123,152	282,422	482,674	3,255,190	7,044,164	2,528,694	4,713,290	726,496	2,330,874	7,815,370	5,861,528	*72
$10,000 under $11,000	127,303	120,012	303,665	470,176	3,137,171	7,077,898	2,286,163	4,350,002	851,008	2,727,897	8,135,804	6,101,853	*247
$11,000 under $12,000	137,611	87,492	289,935	487,601	2,869,104	6,830,614	1,984,915	3,900,649	884,189	2,929,965	7,771,843	5,828,882	*525
$12,000 under $13,000	135,992	148,225	373,823	555,384	2,888,655	7,376,604	1,843,322	3,778,486	1,045,333	3,598,118	8,226,023	6,169,517	*218
$13,000 under $14,000	126,339	130,739	350,967	493,609	2,724,474	7,416,606	1,657,384	3,553,477	1,067,090	3,863,129	7,809,584	5,857,188	*253
$14,000 under $15,000	141,160	152,953	335,772	512,018	2,709,497	7,891,203	1,560,062	3,599,329	1,149,435	4,291,874	8,105,646	6,079,235	*6
$15,000 under $20,000	644,294	498,270	1,665,999	2,462,608	11,127,040	38,579,566	5,503,923	14,377,196	5,623,117	24,202,370	36,028,311	27,021,233	386
$20,000 under $25,000	450,189	309,588	1,280,650	2,113,278	6,618,527	27,492,962	2,223,102	6,112,098	4,395,425	21,380,864	22,842,243	17,131,682	256
$25,000 under $30,000	293,796	347,492	851,657	1,536,351	3,612,425	17,799,625	728,353	2,004,412	2,884,072	15,795,213	12,638,143	9,478,607	503
$30,000 under $50,000	351,298	458,849	1,020,567	2,396,581	3,619,500	23,535,389	446,868	1,227,042	3,172,632	22,308,347	12,923,154	9,692,366	778
$50,000 under $100,000	124,382	317,352	365,747	1,384,059	944,854	11,147,022	53,413	145,949	891,441	11,001,074	3,538,176	2,653,632	656
$100,000 under $200,000	31,258	75,370	62,316	290,173	184,650	4,300,924	4,623	12,652	180,027	4,288,272	696,888	522,666	395
$200,000 under $500,000	7,425	13,867	10,016	58,431	36,297	2,048,284	479	1,282	35,818	2,047,002	129,672	97,254	128
$500,000 under $1,000,000	**1,450	**8,433	**1,124	**16,387	**5,396	**1,354,093	37	100	**5,348	**1,353,965	13,921	10,441	**39
$1,000,000 or more	**	**	**	**	**	**	11	28	**	**	4,641	3,481	**
Total nontaxable returns	**551,144**	**−2,032,000**	**650,987**	**1,574,598**	**19,708,805**	**40,118,795**	**18,351,010**	**32,897,807**	**1,357,795**	**7,220,988**	**45,046,901**	**33,785,176**	**15,936,690**
All returns, summary:													
Under $5,000	526,770	−2,232,740	566,343	1,239,761	23,388,988	41,166,745	22,788,742	39,397,693	600,246	1,769,053	39,266,888	29,450,166	15,119,275
$5,000 under $10,000	626,867	544,910	1,318,785	2,098,435	19,892,956	40,831,245	16,974,512	31,024,913	2,918,444	9,806,332	45,874,852	34,406,139	764,146
$10,000 under $15,000	681,535	619,938	1,688,956	2,579,916	14,551,350	37,786,889	9,411,037	19,349,565	5,140,313	18,437,324	41,224,514	30,918,386	41,793
$15,000 or more	1,925,500	2,010,081	5,289,691	10,366,163	26,290,332	127,859,884	8,997,946	23,981,617	17,292,386	103,878,267	89,407,683	67,055,762	28,403

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	
	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
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
All returns, total	**68,716,772**	**674,866,968**	**68,723,881**	**153,534,155**	**68,723,881**	**12,732,959**	**64,396,853**	**140,801,196**	**64,421,367**	**141,801,470**	**7,170,375**	**3,839,698**	**65,969,754**	**145,748,802**
No adjusted gross income	—	—	*490	*252	*490	*48	*15	*204	6,548	38,931	82,796	19,877	83,920	69,726
$1 under $1,000	*14,763	*2,274	*14,763	*318	*14,763	*318	—	—	*376	*1,059	113,356	11,055	103,218	10,037
$1,000 under $2,000	111,851	47,620	114,961	6,861	114,961	3,018	64,314	3,844	64,463	4,429	257,714	33,482	281,856	32,568
$2,000 under $3,000	1,906,449	615,401	1,906,719	87,116	1,906,719	54,074	1,113,589	33,042	1,113,847	33,491	321,760	51,594	1,337,148	73,805
$3,000 under $4,000	3,292,361	3,100,796	3,292,361	455,257	3,292,361	125,734	2,834,881	329,523	2,836,152	331,048	314,559	66,436	2,974,044	375,862
$4,000 under $5,000	3,491,052	5,787,347	3,491,052	896,284	3,491,052	219,512	2,786,765	676,771	2,786,904	677,754	347,947	92,571	2,937,956	742,045
$5,000 under $6,000	4,255,464	9,560,047	4,255,464	1,546,943	4,255,464	377,242	3,306,374	1,169,700	3,306,700	1,170,549	350,979	104,191	3,454,817	1,253,896
$6,000 under $7,000	4,090,315	12,341,733	4,091,563	2,042,644	4,091,563	503,988	3,497,342	1,538,656	3,498,087	1,540,608	305,246	107,412	3,616,777	1,639,543
$7,000 under $8,000	3,832,547	14,708,844	3,832,817	2,496,959	3,832,817	483,848	3,594,964	2,013,111	3,595,258	2,014,429	318,498	125,496	3,683,282	2,140,496
$8,000 under $9,000	3,618,956	16,952,046	3,620,475	2,943,456	3,620,475	483,300	3,479,992	2,460,156	3,480,254	2,460,698	296,998	123,214	3,541,775	2,587,418
$9,000 under $10,000	3,331,528	18,125,153	3,331,528	3,211,259	3,331,528	489,638	3,253,786	2,721,621	3,255,190	2,723,580	257,742	118,993	3,292,968	2,846,074
$10,000 under $11,000	3,200,381	19,911,601	3,200,381	3,586,246	3,200,381	544,885	3,135,291	3,041,361	3,137,171	3,043,193	305,526	144,552	3,166,384	3,191,763
$11,000 under $12,000	2,905,315	20,448,962	2,905,514	3,735,329	2,905,514	522,900	2,868,758	3,212,428	2,869,104	3,215,435	264,194	136,380	2,893,688	3,358,852
$12,000 under $13,000	2,921,572	22,697,101	2,921,572	4,173,088	2,921,572	567,563	2,888,346	3,605,525	2,888,655	3,606,107	266,521	144,848	2,907,954	3,756,323
$13,000 under $14,000	2,755,239	23,635,554	2,755,239	4,413,519	2,755,239	553,003	2,723,986	3,860,516	2,724,474	3,868,685	241,264	135,299	2,743,675	4,009,319
$14,000 under $15,000	2,727,050	25,445,292	2,727,050	4,786,670	2,727,050	561,857	2,708,182	4,224,812	2,709,497	4,225,889	232,236	132,514	2,722,525	4,362,960
$15,000 under $20,000	11,184,796	127,868,628	11,184,799	24,868,940	11,184,799	2,434,344	11,125,650	22,434,596	11,127,040	22,460,697	990,919	616,618	11,170,157	23,102,676
$20,000 under $25,000	6,645,004	102,905,858	6,645,004	21,259,515	6,645,004	1,564,542	6,617,721	19,694,973	6,618,527	19,713,953	577,068	420,342	6,631,654	20,150,922
$25,000 under $30,000	3,625,818	71,301,024	3,625,818	15,770,631	3,625,818	972,720	3,611,127	14,797,911	3,612,425	14,818,858	393,896	328,167	3,625,552	15,173,507
$30,000 under $50,000	3,633,647	99,328,991	3,633,647	25,230,032	3,633,647	1,220,360	3,617,262	24,009,672	3,619,500	24,117,607	600,751	582,125	3,627,770	24,732,600
$50,000 under $100,000	946,576	48,544,877	946,576	16,667,961	946,576	627,595	943,022	16,040,366	944,854	16,256,779	271,132	282,789	946,138	16,572,728
$100,000 under $200,000	184,539	19,324,358	184,539	8,530,976	184,539	243,919	183,898	8,287,057	184,650	8,476,194	49,136	51,505	184,792	8,542,349
$200,000 under $500,000	36,189	8,021,043	36,189	4,220,617	36,189	99,853	36,051	4,120,764	36,297	4,285,569	8,909	9,034	36,307	4,301,315
$500,000 under $1,000,000	4,012	2,040,753	4,012	1,219,978	4,012	34,752	3,999	1,185,226	4,041	1,268,055	912	895	4,042	1,271,268
$1,000,000 or more	1,348	2,151,684	1,348	1,383,307	1,348	43,946	1,338	1,339,361	1,355	1,447,872	316	307	1,355	1,450,754
Taxable returns, total	**64,404,440**	**669,416,468**	**64,407,209**	**152,616,713**	**64,407,209**	**11,815,517**	**64,396,653**	**140,801,196**	**64,421,367**	**141,801,470**	**5,311,777**	**3,289,581**	**64,421,367**	**145,260,877**
No adjusted gross income	—	—	*21	*239	*21	*35	*15	*204	6,548	38,931	1,511	1,085	6,548	40,953
$1 under $1,000	—	—	—	—	—	—	—	—	*376	*1059	*78	*88	*376	*1,147
$1,000 under $2,000	64,314	42,514	64,314	6,095	64,314	2,251	64,314	3,844	64,463	4,429	*305	*27	64,463	4,456
$2,000 under $3,000	1,113,603	509,207	1,113,603	72,256	1,113,603	39,213	1,113,589	33,042	1,113,847	33,491	30,665	5,823	1,113,847	39,925
$3,000 under $4,000	2,834,881	2,944,105	2,834,881	433,085	2,834,881	103,562	2,834,881	329,523	2,836,152	331,048	79,160	15,995	2,836,152	347,117
$4,000 under $5,000	2,786,765	5,193,705	2,786,765	810,066	2,786,765	133,294	2,786,765	676,771	2,786,904	677,754	132,070	32,929	2,786,904	711,005
$5,000 under $6,000	3,306,427	8,691,303	3,306,427	1,421,126	3,306,427	251,426	3,306,374	1,169,700	3,306,700	1,170,549	172,350	49,197	3,306,700	1,220,922
$6,000 under $7,000	3,496,348	11,603,108	3,497,596	1,935,180	3,497,596	396,524	3,497,342	1,538,656	3,498,087	1,540,608	172,907	58,302	3,498,087	1,600,225
$7,000 under $8,000	3,595,074	14,394,972	3,595,074	2,451,031	3,595,074	437,920	3,594,964	2,013,111	3,595,256	2,014,429	233,200	88,467	3,595,258	2,104,318
$8,000 under $9,000	3,478,710	16,723,710	3,480,008	2,908,988	3,480,008	448,832	3,479,992	2,460,156	3,480,254	2,460,698	237,390	93,084	3,480,254	2,554,932
$9,000 under $10,000	3,255,118	17,970,693	3,255,118	3,187,549	3,255,118	465,928	3,253,786	2,721,621	3,255,190	2,723,580	224,810	100,195	3,255,190	2,825,799
$10,000 under $11,000	3,136,924	19,744,223	3,136,924	3,559,359	3,136,924	517,998	3,135,291	3,041,361	3,137,171	3,043,193	277,184	129,416	3,137,171	3,176,287
$11,000 under $12,000	2,868,579	20,320,031	2,868,778	3,714,569	2,868,778	502,141	2,868,758	3,212,428	2,869,104	3,215,435	241,690	123,336	2,869,104	3,215,435
$12,000 under $13,000	2,888,437	22,555,453	2,888,437	4,149,347	2,888,437	543,822	2,888,346	3,605,525	2,888,655	3,606,107	247,251	130,678	2,888,655	3,741,026
$13,000 under $14,000	2,724,221	23,485,123	2,724,221	4,388,178	2,724,221	527,663	2,723,986	3,860,516	2,724,474	3,868,685	222,092	119,968	2,724,474	3,992,999
$14,000 under $15,000	2,709,491	25,322,379	2,709,491	4,764,655	2,709,491	539,843	2,708,182	4,224,812	2,709,497	4,225,889	219,457	122,128	2,709,497	4,351,262
$15,000 under $20,000	11,126,654	127,382,286	11,126,657	24,781,141	11,126,657	2,346,545	11,125,650	22,434,596	11,127,040	22,460,697	949,127	576,637	11,127,040	23,056,738
$20,000 under $25,000	6,618,271	102,584,723	6,618,271	21,196,289	6,618,271	1,501,316	6,617,721	19,694,973	6,618,527	19,713,953	564,411	407,171	6,618,527	20,136,745
$25,000 under $30,000	3,611,922	71,035,013	3,611,922	15,715,447	3,611,922	917,536	3,611,127	14,797,911	3,612,425	14,818,858	383,949	317,358	3,612,425	15,156,403
$30,000 under $50,000	3,618,722	98,970,445	3,618,722	25,144,822	3,618,722	1,135,150	3,617,262	24,009,672	3,619,500	24,117,607	592,784	574,129	3,619,500	24,722,469
$50,000 under $100,000	944,198	48,436,106	944,198	16,635,658	944,198	595,292	943,022	16,040,366	944,854	16,256,779	270,207	281,930	944,854	16,570,100
$100,000 under $200,000	184,255	19,299,039	184,255	8,520,750	184,255	233,694	183,898	8,287,057	184,650	8,476,194	49,050	51,408	184,650	8,541,999
$200,000 under $500,000	36,169	8,018,224	36,169	4,219,015	36,169	98,251	36,051	4,120,764	36,297	4,285,569	8,901	9,026	36,297	4,301,305
$500,000 under $1,000,000	**5,357	**4,190,105	**5,357	**2,601,868	**5,357	**77,283	3,999	1,185,226	4,041	1,268,055	912	895	**5,396	**2,721,887
$1,000,000 or more	**	**	**	**	**	**	1,338	1,339,361	1,355	1,447,872	316	307	**	**
Total nontaxable returns	**4,312,332**	**5,450,520**	**4,316,672**	**917,442**	**4,316,672**	**917,442**	—	—	—	—	**1,858,598**	**550,117**	**1,548,387**	**487,925**
All *returns*, summary:														
Under $5,000	8,816,476	9,553,438	8,820,346	1,446,088	8,820,346	402,703	6,799,564	1,043,385	6,808,288	1,086,711	1,438,132	275,015	7,718,142	1,304,043
$5,000 under $10,000	19,128,810	71,687,823	19,131,847	12,241,260	19,131,847	2,338,017	17,132,458	9,903,244	17,135,489	9,909,865	1,529,463	579,307	17,589,619	10,467,427
$10,000 under $15,000	14,509,557	112,138,510	14,509,756	20,694,851	14,509,756	2,750,209	14,324,563	17,944,642	14,328,901	17,959,309	1,309,741	693,593	14,434,226	18,679,217
$15,000 or *more*	26,261,929	481,487,216	26,261,932	119,151,956	26,261,932	7,242,031	26,140,068	111,909,926	26,148,689	112,845,584	2,893,039	2,291,783	26,227,767	115,298,117

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

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

†These figures may differ slightly from those published in Statistics of Income—1976 Business Income Tax Returns, because of differences in coding and processing procedures.

‡Comprised of alimony plus premature distributions from individual retirement accounts and self-employed retirement plans plus other income less loss.

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			
					Net profit		Net loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	44,438,912	784,148,310	39,604,120	655,483,561	4,646,302	44,297,434	1,441,081	4,725,363
No adjusted gross income	351,239	−5,477,206	149,990	1,137,742	27,496	236,409	125,818	1,470,511
$1 under $1,000	357,032	203,713	217,255	241,819	48,988	52,421	20,890	50,116
$1,000 under $2,000	606,662	910,845	409,608	716,324	76,611	111,842	26,638	78,526
$2,000 under $3,000	795,645	2,016,946	592,243	1,547,632	110,591	229,085	29,774	87,100
$3,000 under $4,000	939,399	3,312,821	679,887	2,172,422	142,702	349,956	32,231	97,842
$4,000 under $5,000	1,209,331	5,453,575	915,762	3,914,292	158,452	479,602	35,324	109,368
$5,000 under $6,000	1,515,663	8,326,527	1,161,716	5,880,601	173,103	605,647	39,669	107,055
$6,000 under $7,000	1,542,268	10,018,902	1,241,688	7,620,783	172,788	665,013	46,010	106,190
$7,000 under $8,000	1,621,806	12,174,549	1,308,454	9,277,021	188,386	793,630	48,948	116,639
$8,000 under $9,000	1,579,389	13,453,642	1,327,269	10,913,494	171,296	819,814	46,498	106,291
$9,000 under $10,000	1,620,015	15,383,588	1,428,830	12,950,787	179,037	914,000	46,809	93,992
$10,000 under $11,000	1,778,505	18,685,134	1,604,820	15,960,283	186,938	968,009	53,600	93,734
$11,000 under $12,000	1,693,152	19,453,948	1,540,065	16,902,609	176,076	958,401	57,542	140,585
$12,000 under $13,000	1,918,494	23,975,810	1,776,532	21,103,381	174,615	1,006,215	58,624	122,825
$13,000 under $14,000	1,882,908	25,414,996	1,762,101	22,640,625	175,348	975,118	58,731	103,874
$14,000 under $15,000	2,029,207	29,444,813	1,916,901	26,522,474	176,206	1,070,924	58,814	99,916
$15,000 under $20,000	9,118,760	158,679,897	8,668,839	144,452,106	758,305	5,036,769	248,531	413,726
$20,000 under $25,000	6,030,463	134,268,001	5,772,759	122,591,364	509,592	4,435,000	161,089	275,066
$25,000 under $30,000	3,378,901	91,987,662	3,172,946	80,584,952	311,343	3,636,471	93,587	196,293
$30,000 under $50,000	3,397,360	124,044,633	3,080,047	98,205,711	486,739	9,591,899	106,090	309,236
$50,000 under $100,000	868,458	57,149,646	708,683	34,086,924	201,614	7,996,027	34,116	227,559
$100,000 under $200,000	167,794	21,904,027	137,519	11,543,116	33,278	2,330,125	8,830	131,684
$200,000 under $500,000	31,977	8,926,349	26,478	3,637,769	5,965	701,542	2,374	107,686
$500,000 under $1,000,000	3,385	2,245,437	2,816	570,232	610	142,756	401	48,017
$1,000,000 or more	1,079	2,190,056	912	309,100	223	190,759	143	31,532
All returns, summary:								
Under $5,000	4,259,308	6,420,693	2,964,745	9,730,230	564,840	1,459,314	270,675	1,893,463
$5,000 under $10,000	7,879,161	59,357,209	6,467,957	46,642,686	884,610	3,798,105	227,934	530,166
$10,000 under $15,000	9,302,266	116,974,701	8,600,419	103,129,371	889,183	4,978,667	287,311	560,934
$15,000 or more	22,998,177	601,395,708	21,570,999	495,981,275	2,307,669	34,061,347	655,161	1,740,800

Size of adjusted gross income	Farm				Partnership net profit less loss		Small Business Corporation net profit less loss	
	Net profit		Net loss					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	1,137,435	9,478,168	1,295,018	6,182,273	2,087,003	10,953,680	514,923	1,590,892
No adjusted gross income	7,786	47,779	142,941	1,872,406	51,849	−1,667,761	21,687	−491,165
$1 under $1,000	29,258	20,211	35,499	127,267	13,271	−30,502	*3,093	*−169
$1,000 under $2,000	36,349	98,847	44,213	125,879	26,000	−7,980	10,042	−12,318
$2,000 under $3,000	54,857	71,572	34,491	120,565	35,112	6,051	3,262	−4,170
$3,000 under $4,000	43,475	82,422	35,996	104,258	36,944	12,459	4,101	−17,595
$4,000 under $5,000	49,787	154,270	32,537	130,939	21,342	13,127	4,646	2,318
$5,000 under $6,000	56,871	170,767	39,843	139,707	32,845	57,177	2,643	−18,429
$6,000 under $7,000	46,407	132,623	54,432	205,659	29,167	42,034	3,840	−36,390
$7,000 under $8,000	45,179	199,998	56,028	168,622	40,928	63,533	5,487	−4,358
$8,000 under $9,000	59,697	230,758	58,072	181,009	40,452	120,445	7,878	−49,030
$9,000 under $10,000	35,494	162,714	51,529	183,324	42,512	53,654	18,557	15,657
$10,000 under $11,000	53,645	256,475	39,945	172,899	53,505	145,110	10,444	−33,454
$11,000 under $12,000	30,830	188,080	38,025	99,953	41,523	149,618	5,531	−6,127
$12,000 under $13,000	51,622	252,722	47,170	108,031	43,377	165,200	9,735	−8,836
$13,000 under $14,000	36,585	235,281	49,530	115,178	49,353	221,583	10,260	12,644
$14,000 under $15,000	31,529	177,513	45,509	180,414	44,397	149,510	11,433	5,940
$15,000 under $20,000	166,597	1,328,015	202,504	562,101	271,365	933,784	62,038	29,057
$20,000 under $25,000	87,560	896,009	103,059	358,296	209,564	571,732	51,143	33,815
$25,000 under $30,000	71,420	1,077,470	61,245	177,583	183,088	1,105,248	52,734	29,062
$30,000 under $50,000	98,383	2,099,547	77,049	368,024	407,620	3,012,875	106,805	291,509
$50,000 under $100,000	34,430	1,213,557	32,458	345,715	299,713	3,500,372	76,687	825,942
$100,000 under $200,000	6,269	298,220	9,726	188,134	87,970	1,638,968	24,641	469,006
$200,000 under $500,000	1,185	67,426	2,666	99,788	19,918	572,169	6,983	346,089
$500,000 under $1,000,000	122	10,939	392	30,109	2,217	57,214	893	93,778
$1,000,000 or more	38	4,753	159	18,413	771	68,058	340	118,117
All returns, summary:								
Under $5,000	221,512	475,102	325,677	2,481,314	186,518	−1,674,606	46,831	−523,100
$5,000 under $10,000	245,708	897,059	259,904	876,322	185,904	336,844	38,405	−92,550
$10,000 under $15,000	204,211	1,110,071	220,179	676,474	232,155	831,021	47,423	−29,833
$15,000 or more	466,004	6,995,936	489,258	2,148,163	1,482,426	11,460,421	382,264	2,236,375

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	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
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	4,392,488	15,889,407	1,831,958	1,240,531	922,204	95,624	5,698,600	16,016,425
No adjusted gross income	89,294	683,323	9,065	7,297	70,096	−313,845	43,219	189,703
$1 under $1,000	25,974	36,320	1,616	1,185	11,966	−5,138	19,314	6,327
$1,000 under $2,000	49,808	50,123	6,173	5,712	14,459	−6,537	37,010	8,171
$2,000 under $3,000	55,654	64,610	3,367	2,406	22,536	−10,294	35,509	10,381
$3,000 under $4,000	86,876	111,436	8,453	7,208	17,156	−1,660	71,938	46,480
$4,000 under $5,000	86,384	130,548	20,280	17,183	19,897	−22,582	67,375	32,779
$5,000 under $6,000	107,112	165,888	24,901	20,507	28,793	5,824	131,035	105,472
$6,000 under $7,000	115,389	191,055	35,002	22,553	23,918	−6,726	123,315	145,426
$7,000 under $8,000	131,042	165,895	24,504	13,061	28,738	2,574	148,322	186,929
$8,000 under $9,000	111,900	167,733	28,989	21,744	32,728	−3,477	117,425	113,116
$9,000 under $10,000	112,137	176,559	36,554	24,288	27,359	−35,911	140,006	145,241
$10,000 under $11,000	124,171	210,800	40,797	29,170	29,201	15,122	115,492	141,341
$11,000 under $12,000	109,103	236,138	39,145	26,125	24,672	6,704	116,344	106,869
$12,000 under $13,000	134,602	225,877	32,274	21,466	33,697	16,451	142,288	183,873
$13,000 under $14,000	131,198	257,900	39,714	24,538	28,767	10,901	145,419	163,929
$14,000 under $15,000	137,974	239,971	55,959	38,029	25,908	3,329	144,353	152,779
$15,000 under $20,000	653,835	1,435,415	260,459	178,227	132,853	112,681	765,369	902,870
$20,000 under $25,000	546,597	1,147,915	258,980	157,934	89,246	13,599	814,713	981,146
$25,000 under $30,000	421,780	1,074,386	235,316	147,379	61,234	60,991	642,462	898,394
$30,000 under $50,000	738,422	2,598,090	420,788	274,294	112,390	116,886	1,209,865	2,878,578
$50,000 under $100,000	320,551	2,463,308	196,056	154,394	63,289	74,385	509,075	3,357,845
$100,000 under $200,000	80,463	1,608,892	44,679	37,863	17,682	23,995	127,059	2,355,971
$200,000 under $500,000	19,035	1,177,666	7,941	7,084	4,649	23,618	27,580	1,714,409
$500,000 under $1,000,000	2,375	544,855	731	682	699	9,103	3,106	633,577
$1,000,000 or more	812	724,702	215	203	271	5,634	1,007	554,818
All returns, summary:								
Under $5,000	393,990	1,076,360	48,954	40,991	156,110	−360,057	274,365	293,841
$5,000 under $10,000	577,580	867,131	149,950	102,153	141,536	−37,717	660,103	696,185
$10,000 under $15,000	637,048	1,170,686	207,889	139,327	142,245	52,506	663,896	748,791
$15,000 or more	2,783,870	12,775,230	1,425,165	958,061	482,313	440,892	4,100,236	14,277,607

Size of adjusted gross income	Interest received		Pensions and annuities in adjusted gross income		Rent			
					Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	27,224,699	32,406,839	3,611,313	17,484,814	2,733,526	6,525,331	2,189,340	4,225,397
No adjusted gross income	189,773	397,866	7,587	30,623	41,981	104,670	52,094	443,729
$1 under $1,000	145,649	94,665	21,689	90,133	12,807	5,397	8,104	13,569
$1,000 under $2,000	265,443	164,380	59,364	103,598	47,630	53,264	13,145	16,398
$2,000 under $3,000	344,140	253,343	91,705	150,725	46,228	52,293	25,721	29,786
$3,000 under $4,000	448,117	398,557	194,374	416,485	88,689	118,101	30,970	39,596
$4,000 under $5,000	498,232	549,103	198,599	509,085	97,449	138,225	54,047	70,600
$5,000 under $6,000	686,393	814,818	260,981	938,348	67,519	99,916	27,497	26,288
$6,000 under $7,000	667,488	873,538	215,610	753,846	115,131	162,442	35,154	47,537
$7,000 under $8,000	733,689	1,010,458	233,064	934,152	100,718	125,253	53,954	87,126
$8,000 under $9,000	703,558	834,785	193,515	749,612	89,467	160,917	55,795	48,667
$9,000 under $10,000	761,113	900,723	150,898	656,293	59,790	140,554	59,954	73,706
$10,000 under $11,000	796,866	773,190	158,781	705,483	81,264	209,484	59,579	73,928
$11,000 under $12,000	840,236	761,008	128,033	677,392	72,500	118,201	66,167	106,198
$12,000 under $13,000	967,001	872,019	133,559	660,535	88,826	128,179	60,488	79,029
$13,000 under $14,000	971,458	766,874	121,963	614,458	82,344	169,212	75,251	154,492
$14,000 under $15,000	1,132,315	934,576	122,836	677,173	103,842	190,065	68,397	87,034
$15,000 under $20,000	5,784,952	4,229,775	480,041	2,756,213	444,811	631,760	450,289	585,771
$20,000 under $25,000	4,438,235	3,639,635	314,414	1,896,573	336,584	640,518	306,978	444,497
$25,000 under $30,000	2,767,129	2,976,052	208,780	1,711,422	228,612	561,329	227,136	397,223
$30,000 under $50,000	3,061,202	5,476,605	236,738	1,704,563	317,889	925,434	311,604	695,715
$50,000 under $100,000	823,855	3,540,652	64,018	584,629	157,960	1,060,531	115,883	448,012
$100,000 under $200,000	162,182	1,336,725	11,419	118,551	41,448	512,598	25,043	171,838
$200,000 under $500,000	31,286	544,227	2,806	36,399	8,764	172,412	5,218	62,079
$500,000 under $1,000,000	3,324	143,151	413	6,632	956	31,975	660	12,969
$1,000,000 or more	1,063	120,114	126	1,895	317	12,599	212	9,611
All returns, summary:								
Under $5,000	1,891,354	1,857,915	573,318	1,300,648	334,784	471,951	184,081	613,678
$5,000 under $10,000	3,552,241	4,434,322	1,054,068	4,032,250	432,625	689,083	232,354	283,324
$10,000 under $15,000	4,707,876	4,107,666	665,172	3,335,041	428,776	815,141	329,882	500,681
$15,000 or more	17,073,228	22,006,935	1,318,755	8,816,874	1,537,341	4,549,156	1,443,023	2,827,714

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	Royalty net income less loss		Estate or trust net income less loss		State income tax refunds		All other sources net income less loss[1]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	462,171	1,410,868	404,612	1,314,069	6,512,527	1,387,617	2,745,455	—63,239
No adjusted gross income	8,207	30,956	3,305	—43,836	19,475	12,488	37,108	—1,974,722
$1 under $1,000	*3,563	*2,103	*1,304	*—5,289	3,277	461	13,551	—27,471
$1,000 under $2,000	7,000	12,048	*674	*2,311	11,591	2,888	26,713	—40,565
$2,000 under $3,000	8,930	17,041	*826	*1,503	16,916	1,622	34,566	26,776
$3,000 under $4,000	8,762	5,222	*3,849	*105	16,920	2,297	53,135	6,926
$4,000 under $5,000	7,968	8,534	1,484	4,064	61,884	9,806	64,220	25,526
$5,000 under $6,000	5,485	1,672	*1,164	*727	65,399	8,622	71,549	6,995
$6,000 under $7,000	17,839	9,428	15,898	38,538	75,644	9,307	59,686	23,744
$7,000 under $8,000	8,448	4,999	17,846	18,043	92,120	11,050	58,908	55,289
$8,000 under $9,000	19,218	14,217	5,796	15,732	92,612	13,488	70,328	53,813
$9,000 under $10,000	7,259	5,177	4,130	3,992	139,638	22,631	61,356	6,050
$10,000 under $11,000	9,635	9,231	5,036	19,748	162,817	23,781	69,935	9,521
$11,000 under $12,000	10,257	11,465	8,790	16,033	181,228	27,440	84,052	28,650
$12,000 under $13,000	15,747	35,854	8,480	16,165	238,864	33,575	104,468	72,578
$13,000 under $14,000	8,404	19,249	5,093	—1,264	251,034	34,663	96,327	80,631
$14,000 under $15,000	14,059	23,795	10,599	20,097	295,076	43,897	113,805	62,873
$15,000 under $20,000	64,674	100,839	48,077	60,064	1,696,696	270,064	537,205	344,450
$20,000 under $25,000	44,020	98,498	42,990	58,451	1,308,251	240,592	422,420	214,960
$25,000 under $30,000	46,282	101,231	45,774	148,042	791,509	179,833	277,831	236,753
$30,000 under $50,000	76,964	199,199	90,535	248,301	773,335	238,213	335,624	393,915
$50,000 under $100,000	48,333	259,199	57,665	298,119	177,471	128,641	116,150	252,759
$100,000 under $200,000	15,302	179,292	19,072	192,133	33,432	46,369	28,547	57,400
$200,000 under $500,000	4,813	135,481	5,206	98,592	6,403	18,290	6,700	11,236
$500,000 under $1,000,000	732	60,850	744	38,076	706	4,132	930	—629
$1,000,000 or more	270	65,269	275	65,622	229	3,368	341	9,305
All returns, summary:								
Under $5,000	44,430	75,904	11,442	—41,142	130,063	29,662	229,293	—1,983,530
$5,000 under $10,000	58,249	35,493	44,834	77,032	465,413	65,098	321,827	145,891
$10,000 under $15,000	58,102	99,594	37,998	70,779	1,129,019	163,355	468,587	254,254
$15,000 or more	301,390	1,199,877	310,338	1,207,400	4,788,032	1,129,502	1,725,748	1,520,147

Size of adjusted gross income	Statutory adjustments		Total deductions		Standard deduction		Itemized deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	7,084,520	13,749,617	44,087,673	167,094,508	22,747,745	52,635,972	21,339,928	114,458,536
No adjusted gross income	16,347	63,494	—	—	—	—	—	—
$1 under $1,000	22,204	85,438	357,032	797,803	347,618	725,878	9,414	71,924
$1,000 under $2,000	31,834	119,135	606,662	1,305,762	589,921	1,235,376	16,741	70,386
$2,000 under $3,000	50,960	161,365	795,645	1,690,475	766,674	1,604,024	28,971	86,451
$3,000 under $4,000	49,733	141,889	939,399	2,060,318	890,277	1,862,656	49,122	197,662
$4,000 under $5,000	79,026	167,032	1,209,331	2,680,875	1,084,218	2,262,632	125,113	418,243
$5,000 under $6,000	113,363	223,963	1,515,663	3,425,077	1,322,256	2,772,301	193,407	652,776
$6,000 under $7,000	122,691	226,019	1,542,288	3,579,823	1,293,781	2,703,955	248,507	875,868
$7,000 under $8,000	177,295	284,471	1,621,806	3,857,174	1,276,830	2,674,766	344,976	1,182,409
$8,000 under $9,000	167,404	344,063	1,579,389	3,821,374	1,210,654	2,536,248	368,735	1,285,126
$9,000 under $10,000	182,199	359,224	1,620,015	4,124,976	1,137,346	2,381,863	482,669	1,743,112
$10,000 under $11,000	216,610	359,258	1,778,505	4,529,487	1,211,356	2,537,701	567,149	1,991,786
$11,000 under $12,000	202,173	355,671	1,693,152	4,515,703	1,059,084	2,222,052	634,068	2,293,651
$12,000 under $13,000	289,632	456,627	1,918,494	5,242,156	1,105,712	2,320,320	812,782	2,921,836
$13,000 under $14,000	258,232	388,727	1,882,908	5,390,752	1,015,622	2,192,716	867,286	3,198,036
$14,000 under $15,000	262,644	424,710	2,029,207	6,139,740	1,084,026	2,514,276	945,181	3,625,464
$15,000 under $20,000	1,432,941	2,204,137	9,118,760	32,663,112	4,284,822	11,507,694	4,833,938	21,155,418
$20,000 under $25,000	1,192,424	1,956,014	6,030,463	25,419,001	1,965,644	5,499,412	4,064,819	19,919,589
$25,000 under $30,000	804,732	1,475,495	3,378,901	16,775,715	655,363	1,833,573	2,723,538	14,942,142
$30,000 under $50,000	974,506	2,289,423	3,397,360	22,285,506	395,909	1,106,972	3,001,451	21,178,533
$50,000 under $100,000	347,764	1,317,563	868,458	10,130,671	46,224	129,246	822,234	10,001,424
$100,000 under $200,000	59,311	277,814	167,794	3,837,882	3,997	11,172	163,797	3,826,710
$200,000 under $500,000	9,459	54,340	31,977	1,753,585	377	1,044	31,600	1,752,541
$500,000 under $1,000,000	825	9,427	3,385	529,770	28	78	3,357	529,691
$1,000,000 or more	211	4,318	1,079	537,773	6	17	1,073	537,756
All returns, summary:								
Under $5,000	250,104	738,354	3,908,069	8,535,233	3,678,708	7,690,566	229,361	844,667
$5,000 under $10,000	782,952	1,437,739	7,879,161	18,808,424	6,240,867	13,069,133	1,638,294	5,739,291
$10,000 under $15,000	1,229,291	1,984,993	9,302,266	25,817,837	5,475,800	11,787,064	3,826,466	14,030,773
$15,000 or more	4,822,173	9,588,531	22,998,177	113,933,013	7,352,370	20,089,209	15,645,807	93,843,804

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	Exemptions		Number of returns with no taxable income	Taxable income		Income tax before credits		Total tax credits	
	Number of exemptions	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Total	**159,366,417**	**119,524,813**	**4,338,519**	**40,100,393**	**511,969,178**	**40,103,976**	**118,411,278**	**40,103,976**	**9,287,933**
No adjusted gross income	1,264,528	948,396	351,239	—	—	*219	*249	*219	*45
$1 under $1,000	1,219,121	914,341	357,032	—	—	—	—	—	—
$1,000 under $2,000	2,017,901	1,513,426	606,662	—	—	*125	*14	*125	*14
$2,000 under $3,000	2,626,637	1,969,978	792,561	*3,084	*574	*3,084	*78	*3,084	*78
$3,000 under $4,000	3,248,877	2,436,658	849,523	89,876	19,487	89,876	2,719	89,876	2,709
$4,000 under $5,000	4,168,749	3,126,562	707,296	502,035	338,558	502,035	47,584	502,035	32,613
$5,000 under $6,000	5,299,701	3,974,776	309,596	1,206,067	1,290,699	1,206,067	184,700	1,206,067	104,068
$6,000 under $7,000	5,351,501	4,013,626	148,732	1,393,556	2,613,551	1,394,804	383,475	1,394,804	187,408
$7,000 under $8,000	5,730,723	4,298,042	93,962	1,527,844	4,119,562	1,528,114	620,601	1,528,114	208,981
$8,000 under $9,000	5,625,120	4,218,840	50,100	1,529,289	5,490,050	1,530,808	857,183	1,530,808	218,005
$9,000 under $10,000	5,681,178	4,260,884	22,906	1,597,109	7,047,866	1,597,109	1,129,470	1,597,109	242,504
$10,000 under $11,000	6,424,064	4,818,048	12,669	1,765,836	9,361,921	1,765,836	1,540,248	1,765,836	309,129
$11,000 under $12,000	6,094,526	4,570,895	9,076	1,684,076	10,392,749	1,684,275	1,742,156	1,684,275	306,079
$12,000 under $13,000	6,830,450	5,122,838	3,835	1,914,659	13,621,174	1,914,659	2,334,695	1,914,659	381,721
$13,000 under $14,000	6,678,034	5,008,526	1,525	1,881,383	15,020,545	1,881,383	2,626,862	1,881,383	388,137
$14,000 under $15,000	7,157,737	5,368,303	2,288	2,026,919	17,951,635	2,026,919	3,199,835	2,026,919	430,078
$15,000 under $20,000	32,969,054	24,726,791	8,514	9,110,246	101,371,720	9,110,249	18,969,029	9,110,249	2,031,955
$20,000 under $25,000	21,947,427	16,460,570	3,197	6,027,266	92,408,447	6,027,266	18,704,242	6,027,266	1,431,981
$25,000 under $30,000	12,267,753	9,200,815	3,588	3,375,313	66,027,541	3,375,313	14,388,314	3,375,313	899,729
$30,000 under $50,000	12,561,652	9,421,239	2,364	3,394,996	92,348,156	3,394,996	23,132,999	3,394,996	1,148,396
$50,000 under $100,000	3,399,298	2,549,474	1,223	867,235	44,495,848	867,235	15,094,786	867,235	587,471
$100,000 under $200,000	664,677	498,508	471	167,323	17,594,494	167,323	7,691,466	167,323	221,921
$200,000 under $500,000	120,989	90,742	126	31,851	7,094,357	31,851	3,687,701	31,851	86,034
$500,000 under $1,000,000	12,634	9,476	27	3,358	1,710,351	3,358	1,011,606	3,358	29,788
$1,000,000 or more	4,086	3,065	7	1,072	1,649,893	1,072	1,061,265	1,072	39,088
All returns, summary:									
Under $5,000	14,545,813	10,909,360	3,664,313	594,995	358,618	595,339	50,645	595,339	35,459
$5,000 under $10,000	27,688,223	20,766,167	625,296	7,253,865	20,561,729	7,256,902	3,175,429	7,256,902	960,965
$10,000 under $15,000	33,184,811	24,888,608	29,393	9,272,873	66,348,024	9,273,072	11,443,796	9,273,072	1,815,145
$15,000 or more	83,947,570	62,960,678	19,517	22,978,660	424,700,807	22,978,663	103,741,409	22,978,663	6,476,364

Size of adjusted gross income	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
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Total	**37,955,030**	**109,123,345**	**37,976,715**	**109,951,391**	**5,815,235**	**3,326,734**	**39,099,426**	**113,365,877**
No adjusted gross income	*14	*204	5,159	31,462	65,353	16,192	62,529	57,485
$1 under $1,000	—	—	*376	*1,059	61,186	7,639	46,649	6,690
$1,000 under $2,000	—	—	*23	*316	116,842	18,124	82,216	13,496
$2,000 under $3,000	—	—	*242	*246	177,333	27,786	114,188	18,118
$3,000 under $4,000	*277	*10	*1,541	*1,419	186,695	40,993	104,178	23,924
$4,000 under $5,000	255,614	14,971	255,726	15,673	218,258	59,271	374,170	50,136
$5,000 under $6,000	569,469	80,632	569,793	81,361	243,654	71,486	708,442	132,071
$6,000 under $7,000	926,295	196,068	926,841	197,755	225,820	78,237	1,035,599	267,844
$7,000 under $8,000	1,315,096	411,619	1,315,390	412,938	244,838	98,373	1,399,553	511,901
$8,000 under $9,000	1,402,158	639,178	1,402,420	639,721	240,055	99,379	1,461,641	742,165
$9,000 under $10,000	1,524,863	886,966	1,526,251	888,453	211,249	95,052	1,561,524	986,662
$10,000 under $11,000	1,704,439	1,231,119	1,706,311	1,232,892	253,578	116,627	1,734,517	1,353,175
$11,000 under $12,000	1,648,125	1,436,077	1,648,470	1,437,776	215,905	109,889	1,672,366	1,553,906
$12,000 under $13,000	1,883,370	1,952,974	1,883,679	1,953,542	239,643	128,762	1,901,027	2,086,018
$13,000 under $14,000	1,851,215	2,238,725	1,851,500	2,246,529	212,985	116,703	1,869,640	2,368,320
$14,000 under $15,000	2,010,252	2,769,757	2,011,567	2,770,834	211,159	119,030	2,023,652	2,893,636
$15,000 under $20,000	9,053,869	16,937,074	9,055,248	16,955,359	903,517	556,172	9,097,334	17,534,951
$20,000 under $25,000	6,000,469	17,272,261	6,001,005	17,286,295	540,543	386,525	6,013,970	17,685,863
$25,000 under $30,000	3,362,922	13,488,585	3,364,190	13,507,593	370,227	306,879	3,375,869	13,831,504
$30,000 under $50,000	3,379,705	21,984,603	3,381,700	22,061,302	565,744	548,390	3,389,722	22,640,388
$50,000 under $100,000	863,879	14,507,315	865,455	14,688,414	255,546	267,752	866,671	14,986,421
$100,000 under $200,000	166,852	7,469,545	167,432	7,630,664	45,885	48,115	167,566	7,691,838
$200,000 under $500,000	31,737	3,601,667	31,937	3,745,483	8,163	8,318	31,943	3,759,896
$500,000 under $1,000,000	3,346	981,818	3,381	1,051,821	798	790	3,382	1,054,751
$1,000,000 or more	1,064	1,022,177	1,078	1,112,486	259	249	1,078	1,114,719
All returns, summary:								
Under $5,000	255,905	15,185	263,067	50,175	825,667	170,006	783,930	169,849
$5,000 under $10,000	5,737,881	2,214,464	5,740,695	2,220,228	1,165,616	442,527	6,166,759	2,640,642
$10,000 under $15,000	9,097,401	9,628,651	9,101,527	9,641,572	1,133,270	591,011	9,201,202	10,255,055
$15,000 or more	22,863,843	97,265,045	22,871,426	98,039,417	2,690,682	2,123,190	22,947,535	100,300,331

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

¹Comprised of alimony plus premature distributions from individual retirement accounts and self-employed retirement plans plus other income less loss.

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 (gross)		Interest received		Alimony		State income tax refunds		Pensions and annuities			
											Total		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)
All returns, total	84,670,389	1,053,895,687	75,510,735	880,998,631	42,569,233	48,588,111	284,780	1,000,799	7,862,035	1,652,330	5,806,907	26,967,554	5,538,948	24,556,210
Under $2,000	10,040,947	3,277,691	8,619,473	10,636,438	2,587,544	1,249,304	11,701	32,344	54,838	20,411	200,766	521,982	159,472	305,843
$2,000 under $4,000	9,563,096	28,458,129	8,176,983	23,352,787	3,357,578	2,385,987	20,494	47,159	71,113	7,677	647,586	1,409,709	637,910	1,237,877
$4,000 under $6,000	8,966,066	44,934,270	7,532,612	36,269,380	3,204,629	3,334,059	43,535	105,299	197,309	28,264	940,708	2,909,325	915,262	2,687,726
$6,000 under $8,000	8,212,258	57,277,505	7,057,848	47,344,269	3,296,770	3,734,573	33,523	113,956	309,517	35,764	794,623	3,146,207	769,154	2,918,804
$8,000 under $10,000	7,046,340	63,186,060	6,284,182	54,352,104	3,093,786	3,331,316	53,073	152,343	419,645	65,119	573,645	2,556,129	539,417	2,299,003
$10,000 under $12,000	6,135,504	67,301,177	5,577,782	58,457,676	2,997,558	2,904,975	32,697	90,628	528,674	75,207	460,437	2,305,377	438,868	2,115,825
$12,000 under $14,000	5,685,108	73,787,094	5,264,954	65,298,135	2,987,135	2,773,139	21,363	93,558	634,955	90,426	377,253	2,024,200	358,926	1,832,447
$14,000 under $16,000	5,273,297	79,018,844	4,965,412	71,278,461	3,070,290	2,561,291	14,589	94,830	778,191	118,910	318,536	1,724,146	301,000	1,583,794
$16,000 under $18,000	4,691,855	79,638,347	4,420,219	71,475,537	3,011,800	2,648,387	12,428	23,775	806,331	135,668	285,410	1,664,995	263,259	1,431,142
$18,000 under $20,000	3,962,777	75,126,547	3,761,958	68,040,659	2,679,838	2,261,249	8,146	12,780	756,040	127,904	204,866	1,312,548	200,105	1,264,499
$20,000 under $25,000	6,649,622	147,891,145	6,300,578	133,216,444	4,909,458	4,612,842	11,829	60,311	1,413,672	268,118	391,352	2,472,437	374,845	2,302,187
$25,000 under $30,000	3,629,532	98,784,280	3,375,119	85,265,808	2,975,391	3,654,385	8,288	57,195	844,588	196,993	243,786	1,972,369	230,041	1,871,884
$30,000 under $50,000	3,639,050	132,893,393	3,239,475	102,828,454	3,280,650	6,508,096	9,204	60,914	811,537	260,526	275,644	2,029,481	261,433	1,876,376
$50,000 under $100,000	948,034	62,415,723	754,517	36,073,306	897,543	4,095,370	3,236	43,658	190,898	140,119	74,891	712,838	72,374	642,449
$100,000 under $200,000	185,142	24,173,611	146,823	12,230,847	178,529	1,547,490	563	9,385	36,453	51,379	13,409	147,897	12,970	134,879
$200,000 under $500,000	36,357	10,171,295	28,632	3,893,076	35,441	641,430	96	847	7,166	20,866	3,357	46,285	3,283	42,079
$500,000 under $1,000,000	4,047	2,694,559	3,120	628,479	3,957	175,569	12	1,787	823	5,000	485	9,094	478	7,197
$1,000,000 or more	1,357	2,866,017	1,048	356,772	1,336	168,649	3	28	285	3,978	153	2,535	151	2,199
Taxable returns, total	64,421,367	1,004,445,707	58,660,211	836,519,081	36,181,145	43,801,074	237,209	878,964	7,427,932	1,569,856	4,603,184	23,652,796	4,396,274	21,788,375
Under $2,000	71,385	−332,163	17,659	148,454	56,733	106,889	—	—	1,549	3,301	410	1,750	376	1,503
$2,000 under $4,000	3,949,999	13,099,887	3,587,941	11,506,157	1,316,863	847,787	*3,803	*13,038	7,721	845	143,664	356,945	143,511	325,538
$4,000 under $6,000	6,093,604	30,729,319	5,287,330	25,610,923	2,151,984	2,172,395	28,058	64,926	62,635	10,932	554,014	1,642,260	533,584	1,555,338
$6,000 under $8,000	7,093,345	49,740,111	6,123,168	41,235,069	2,902,037	3,340,985	30,198	99,656	219,054	24,265	716,197	2,838,908	695,540	2,655,523
$8,000 under $10,000	6,735,444	60,433,691	6,047,360	52,280,517	2,950,197	3,185,833	53,039	152,326	385,414	55,195	562,720	2,522,394	528,863	2,270,194
$10,000 under $12,000	6,006,275	65,895,794	5,485,167	57,562,596	2,928,315	2,824,143	32,497	90,268	512,608	72,054	448,682	2,239,452	427,113	2,050,373
$12,000 under $14,000	5,613,129	72,858,826	5,214,558	64,783,037	2,949,882	2,744,176	21,329	93,501	625,402	87,797	376,390	2,015,562	358,064	1,823,814
$14,000 under $16,000	5,231,115	78,390,410	4,941,067	70,962,800	3,040,744	2,521,258	14,589	94,830	768,633	116,732	315,090	1,719,296	297,554	1,578,945
$16,000 under $18,000	4,666,744	79,213,308	4,407,120	71,300,024	2,994,881	2,626,603	12,428	23,775	800,394	133,673	284,629	1,658,896	262,544	1,425,272
$18,000 under $20,000	3,938,678	74,668,928	3,751,437	67,869,967	2,662,790	2,207,820	8,146	12,780	752,312	126,971	202,998	1,305,967	198,237	1,257,919
$20,000 under $25,000	6,618,527	147,207,373	6,279,869	132,744,493	4,885,608	4,575,053	11,829	60,311	1,406,228	265,441	388,900	2,441,102	372,393	2,270,851
$25,000 under $30,000	3,612,425	98,308,939	3,361,815	85,059,136	2,962,109	3,632,621	8,179	56,934	842,127	195,629	243,381	1,970,949	229,636	1,870,469
$30,000 under $50,000	3,619,500	132,191,711	3,224,329	102,424,963	3,265,462	6,427,912	9,204	60,914	808,746	258,054	273,970	2,022,242	259,759	1,875,292
$50,000 under $100,000	944,854	62,220,465	752,171	35,961,559	894,795	4,072,259	3,236	43,658	190,481	139,353	74,780	711,902	72,263	641,513
$100,000 under $200,000	184,650	24,110,524	146,469	12,197,142	178,069	1,535,011	563	9,385	36,365	49,837	13,369	147,289	12,930	134,387
$200,000 under $500,000	36,297	10,154,184	28,590	3,889,032	35,391	636,611	96	847	**7,978	**25,799	**3,837	**55,347	**3,756	**49,248
$500,000 under $1,000,000	**5,396	**5,554,400	**4,161	**983,214	**5,285	**343,715	12	1,787	**	**	**	**	**	**
$1,000,000 or more	**	**	**	**	**	**	3	28	285	3,978	153	2,535	151	2,199
Total nontaxable returns	20,249,022	49,449,980	16,850,524	44,479,549	6,388,088	4,787,038	47,571	121,834	434,103	82,474	1,203,723	3,314,758	1,142,674	2,767,835
All returns, summary:														
Under $5,000	23,935,751	51,277,317	20,400,485	49,741,288	7,453,915	5,164,015	46,272	118,073	230,094	44,488	1,276,244	3,157,391	1,217,823	2,624,775
$5,000 under $10,000	19,892,956	145,856,338	17,270,613	122,213,689	8,086,392	8,871,223	116,054	333,029	822,328	112,747	1,881,084	7,385,962	1,803,392	6,824,479
$10,000 under $15,000	14,551,350	180,687,556	13,407,744	159,294,389	7,553,775	7,060,535	62,507	245,850	1,539,677	223,112	1,008,899	5,247,314	956,206	4,775,591
$15,000 under $20,000	11,197,191	194,184,453	10,582,581	175,256,079	7,192,846	6,088,505	26,716	69,721	1,964,514	325,003	637,603	3,783,951	605,952	3,452,117
$20,000 or more	15,093,141	481,890,023	13,849,312	374,493,185	12,282,305	21,403,832	33,231	234,126	3,305,422	946,979	1,003,077	7,392,936	955,575	6,879,249

Footnotes at end of table.

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

[All figures are estimates based on sampled—Money amounts are in thousands of dollars]

Size of adjusted gross income	Pensions and annuities—Continued									Domestic and foreign dividends received					
	Fully taxable pensions and annuities				Partially taxable pensions and annuities			Nontaxable pensions and annuities		Total		Exclusion		Dividends in adjusted gross income	
	Total		Reported on Schedule E												
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount received	Taxable portion	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)	(29)
All returns, total	5,034,303	22,802,481	950,700	3,846,035	668,820	2,988,267	1,753,730	314,638	1,176,806	13,585,328	25,899,879	13,000,309	1,437,935	9,039,758	24,461,943
Under $2,000	142,293	285,468	33,861	65,381	17,195	61,075	20,375	41,717	175,439	570,507	380,793	531,243	45,788	380,718	335,005
$2,000 under $4,000	568,145	1,121,474	131,108	255,773	79,348	253,847	116,403	19,656	34,387	796,167	419,383	743,893	63,181	508,408	356,203
$4,000 under $6,000	834,991	2,518,117	164,789	485,592	90,402	357,256	169,608	25,446	33,952	856,022	611,418	819,363	79,938	605,326	531,480
$6,000 under $8,000	734,582	2,803,946	143,848	482,660	65,484	207,857	114,858	28,840	134,403	934,808	968,605	895,647	92,363	685,632	876,242
$8,000 under $10,000	479,113	2,090,094	81,745	386,680	79,955	332,360	208,909	37,268	133,675	849,109	848,840	809,091	83,592	612,409	765,248
$10,000 under $12,000	396,545	1,990,948	87,975	402,128	51,480	234,286	124,877	24,650	80,143	756,444	764,890	721,506	72,732	487,843	692,158
$12,000 under $14,000	325,740	1,753,027	49,299	216,188	49,298	149,985	79,420	25,972	121,187	796,079	771,381	747,609	77,303	529,721	694,078
$14,000 under $16,000	273,447	1,474,623	49,985	272,807	34,915	182,298	109,172	21,141	67,225	813,264	753,754	766,974	75,290	473,887	678,465
$16,000 under $18,000	237,194	1,270,877	44,160	208,736	38,657	246,954	160,265	27,447	147,164	829,242	766,027	797,013	80,003	475,538	686,023
$18,000 under $20,000	182,558	1,164,261	23,913	131,652	33,602	137,437	100,238	5,235	10,850	750,642	737,897	718,286	75,029	434,632	662,869
$20,000 under $25,000	337,051	2,110,621	50,104	318,939	47,774	279,108	191,565	20,707	82,708	1,678,700	1,810,519	1,593,177	173,550	999,975	1,636,969
$25,000 under $30,000	214,545	1,764,436	35,081	238,494	23,412	154,892	107,447	16,060	53,041	1,216,799	1,496,631	1,182,979	141,155	753,909	1,355,476
$30,000 under $50,000	233,690	1,704,657	38,817	248,356	36,990	253,026	171,719	16,527	71,797	1,872,728	4,160,694	1,823,178	249,011	1,350,156	3,911,683
$50,000 under $100,000	61,193	583,161	12,199	91,881	15,884	104,204	59,288	3,374	25,472	672,454	4,569,138	660,642	98,795	564,325	4,470,343
$100,000 under $200,000	10,315	122,243	3,037	29,400	3,235	21,114	12,636	500	4,540	154,401	3,007,543	152,356	24,072	141,006	2,983,471
$200,000 under $500,000	2,436	37,143	636	9,438	998	8,541	4,936	84	601	32,882	2,183,326	32,350	5,311	31,313	2,178,015
$500,000 under $1,000,000	359	5,637	116	1,462	140	3,310	1,560	10	148	3,797	823,375	3,747	617	3,698	822,758
$1,000,000 or more	106	1,745	27	467	51	717	454	4	73	1,283	825,666	1,255	206	1,262	825,459
Taxable returns, total	4,007,530	20,245,254	717,589	3,299,706	539,971	2,488,130	1,543,121	246,789	919,413	12,041,793	24,651,227	11,544,931	1,293,551	7,981,287	23,357,675
Under $2,000	95	963	*15	*181	*297	*660	*540	*34	*127	33,571	62,150	33,464	2,876	23,226	59,274
$2,000 under $4,000	123,058	295,187	24,222	63,236	*20,453	*57,698	*30,349	*3,937	*4,059	306,864	166,311	283,879	18,825	167,081	147,487
$4,000 under $6,000	493,615	1,479,340	83,678	232,509	49,778	138,653	75,998	20,430	24,266	569,209	385,831	541,466	46,916	407,904	338,915
$6,000 under $8,000	668,484	2,550,316	139,260	464,982	54,959	190,899	105,207	24,000	97,692	835,366	828,553	802,295	81,208	610,608	747,345
$8,000 under $10,000	468,955	2,061,581	80,714	381,851	79,559	331,791	208,613	36,869	129,022	805,642	788,143	767,074	79,608	584,908	708,536
$10,000 under $12,000	384,820	1,925,510	84,231	393,641	51,450	234,269	124,863	24,525	79,673	732,610	709,447	698,397	70,306	472,960	639,140
$12,000 under $14,000	324,878	1,744,394	49,166	215,449	49,298	149,985	79,420	25,971	121,183	784,499	751,171	736,257	76,106	522,926	675,066
$14,000 under $16,000	270,001	1,469,773	48,989	272,271	34,915	182,298	109,172	21,141	67,225	804,287	729,558	757,997	74,159	466,665	655,400
$16,000 under $18,000	236,479	1,265,007	44,160	208,736	38,657	246,954	160,265	27,381	146,936	822,915	747,081	791,002	79,564	471,935	667,517
$18,000 under $20,000	180,690	1,157,733	23,913	131,652	33,568	137,385	100,186	5,235	10,850	741,197	713,315	708,966	74,364	429,687	638,951
$20,000 under $25,000	334,599	2,079,286	49,481	315,924	47,774	279,108	191,565	20,707	82,708	1,669,232	1,779,523	1,583,734	172,649	993,223	1,606,874
$25,000 under $30,000	214,146	1,763,023	35,081	238,494	23,406	154,885	107,446	16,060	53,041	1,210,322	1,476,434	1,176,576	140,397	748,591	1,336,037
$30,000 under $50,000	233,439	1,704,360	38,691	248,345	35,567	246,085	170,932	16,527	71,797	1,863,463	4,141,508	1,815,650	247,912	1,341,800	3,893,595
$50,000 under $100,000	61,082	582,225	12,199	91,881	15,884	104,204	59,288	3,374	25,472	670,703	4,553,466	658,898	98,519	562,853	4,454,948
$100,000 under $200,000	10,291	122,056	3,013	29,214	**4,215	**29,229	**17,263	500	4,540	154,005	2,995,375	151,976	24,016	140,697	2,971,359
$200,000 under $500,000	**2,792	**42,754	**749	*10,874	**	**	**	84	601	32,835	2,177,394	32,304	5,304	31,270	2,172,090
$500,000 under $1,000,000	**	**	**	**	140	3,310	1,560	10	148	**5,073	**1,645,964	**4,996	**822	**4,953	**1,645,143
$1,000,000 or more	106	1,745	27	467	51	717	454	4	73	**	**	**	**	**	**
Total nontaxable returns	1,026,773	2,557,227	233,111	546,329	128,849	500,138	210,608	67,849	257,393	1,543,535	1,248,652	1,455,378	144,384	1,058,471	1,104,268
All returns, summary:															
Under $5,000	1,072,135	2,380,318	240,909	524,468	159,368	559,606	244,457	68,824	217,467	1,768,186	1,094,692	1,660,204	142,908	1,163,433	951,785
$5,000 under $10,000	1,686,989	6,438,783	314,442	1,151,619	173,016	652,790	385,696	84,103	294,389	2,238,427	2,134,346	2,139,033	221,954	1,629,060	1,912,392
$10,000 under $15,000	868,085	4,520,943	161,193	734,850	118,584	470,384	254,647	65,915	255,987	1,953,181	1,936,725	1,844,313	188,004	1,253,218	1,748,721
$15,000 under $20,000	547,399	3,132,792	94,139	496,661	89,368	480,576	319,325	38,530	170,583	1,992,490	1,857,223	1,907,075	192,353	1,148,403	1,664,870
$20,000 or more	859,695	6,329,644	140,017	938,437	128,484	824,912	549,605	57,266	238,380	5,633,044	18,876,892	5,449,684	692,717	3,845,644	18,184,175

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	Rent				Royalty				Sales of capital assets					
	Net income		Net loss		Net income		Net loss		Capital gain distributions reported on Form 1040		Capital gain portion of lump-sum distributions from retirement plans		Sales of capital assets reported on Schedule D	
													Returns with short-term capital gains or losses	
													Pre-1970 short-term capital loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
All returns, total	3,901,763	9,097,750	2,879,114	5,246,977	609,369	2,138,527	32,460	111,100	895,323	296,968	68,743	605,586	15,948	202,640
Under $2,000	206,228	254,745	156,900	635,113	31,505	61,739	433	8,181	23,081	2,241	*3,110	*1,018	441	16,848
$2,000 under $4,000	352,919	445,766	126,002	139,210	33,222	55,059	*67	*670	65,573	7,097	*270	*2,125	—	—
$4,000 under $6,000	321,261	491,621	138,764	149,163	34,355	25,485	*358	*3	62,258	4,498	*270	*32	*29	*47
$6,000 under $8,000	365,276	560,372	146,978	193,470	45,102	25,046	*1,479	*1,819	72,810	10,539	*802	*1,757	*348	*22,054
$8,000 under $10,000	250,693	474,056	197,468	220,958	45,956	55,974	*461	*2,836	58,073	17,933	*4,655	*20,172	*386	*11,213
$10,000 under $12,000	247,709	523,064	193,880	265,089	28,744	46,870	*1,469	*394	57,823	11,080	5,114	21,380	*1,342	*7,505
$12,000 under $14,000	255,029	565,107	181,180	307,460	40,411	125,156	*1,478	*986	54,949	9,265	*2,698	*4,476	*478	*2,027
$14,000 under $16,000	249,095	451,203	215,803	301,765	34,094	59,920	*2,548	*564	51,983	49,688	11,302	63,607	*1,142	*1,022
$16,000 under $18,000	241,861	403,412	223,509	281,636	31,146	45,237	*3,791	*2,643	56,881	36,751	11,250	113,999	*2,864	*47,618
$18,000 under $20,000	196,719	322,606	210,796	277,776	28,090	60,499	*1,807	*290	44,681	11,597	1,384	11,169	*1,138	*4,382
$20,000 under $25,000	379,873	790,933	349,908	498,891	51,539	140,450	2,729	2,393	108,381	53,253	10,679	78,276	*584	*3,078
$25,000 under $30,000	253,667	662,286	245,048	426,661	46,953	121,826	5,187	8,871	82,147	26,082	*6,559	*88,207	*857	*4,923
$30,000 under $50,000	350,765	1,113,283	333,919	766,391	85,001	324,380	4,653	21,090	128,441	42,245	7,698	66,908	3,636	32,099
$50,000 under $100,000	174,102	1,225,845	124,868	494,088	51,369	362,063	3,722	26,938	24,621	11,709	2,351	81,277	1,650	30,263
$100,000 under $200,000	45,260	563,427	27,248	189,994	15,756	251,368	1,637	19,614	3,194	1,402	475	21,994	899	8,667
$200,000 under $500,000	9,787	196,790	5,793	69,504	5,007	190,414	523	9,443	391	1,501	88	13,573	128	9,559
$500,000 under $1,000,000	1,130	37,165	779	16,402	808	88,314	78	2,982	32	84	31	11,963	16	413
$1,000,000 or more	389	16,067	271	13,404	311	98,727	40	1,381	4	4	7	3,654	8	922
Taxable returns, total	3,134,762	7,914,903	2,461,997	4,249,908	520,802	1,982,522	29,570	103,819	791,849	279,141	64,829	600,147	15,318	183,590
Under $2,000	1,421	10,085	2,722	99,350	600	5,170	26	4,763	*8	*(1)	—	—	—	—
$2,000 under $4,000	59,696	81,412	30,053	23,909	*9,399	*18,884	—	—	30,192	2,139	—	—	—	—
$4,000 under $6,000	162,207	217,679	54,498	41,816	19,928	15,942	—	—	38,138	3,000	*270	*32	—	—
$6,000 under $8,000	306,338	469,821	119,397	134,329	37,719	15,179	*28	*(1)	60,232	8,847	*490	*1,127	*223	*21,500
$8,000 under $10,000	243,517	463,420	175,308	186,885	43,857	52,919	*337	*2,816	54,379	17,615	*4,434	*18,518	*386	*11,213
$10,000 under $12,000	235,302	444,903	185,121	243,681	26,416	46,221	*1,469	*394	54,310	10,186	5,114	21,380	*1,314	*5,979
$12,000 under $14,000	248,522	542,467	178,076	295,303	38,259	112,412	*1,478	*986	54,937	9,259	*2,697	*4,465	*478	*2,027
$14,000 under $16,000	241,659	424,799	211,467	262,629	32,986	59,603	*2,548	*564	51,983	49,688	11,302	63,607	*1,142	*1,022
$16,000 under $18,000	238,625	394,972	219,534	275,803	31,134	45,224	*3,791	*2,643	56,880	36,751	11,250	113,999	*2,864	*47,618
$18,000 under $20,000	193,862	316,818	209,244	272,101	25,947	59,148	*1,807	*290	44,482	11,410	1,384	11,169	*1,138	*4,382
$20,000 under $25,000	375,479	782,113	343,930	454,540	51,256	132,852	2,385	1,705	107,618	47,233	10,679	78,276	*584	*3,078
$25,000 under $30,000	250,201	641,725	242,138	413,068	46,951	121,810	5,182	8,856	82,022	26,070	*6,559	*88,207	*857	*4,923
$30,000 under $50,000	347,858	1,096,064	332,519	755,288	83,365	308,993	4,598	20,509	128,433	42,245	7,698	66,908	3,631	32,025
$50,000 under $100,000	173,686	1,221,520	124,086	485,252	51,140	360,421	3,643	26,871	**28,199	**14,610	2,351	81,277	1,650	30,263
$100,000 under $200,000	45,103	557,592	27,079	187,709	15,730	250,370	1,637	19,614	**	**	475	21,994	899	8,667
$200,000 under $500,000	**11,286	**249,513	**6,554	**84,839	**5,804	**278,646	523	9,443	**	**	88	13,573	128	9,559
$500,000 under $1,000,000	**	**	**	**	**	**	78	2,982	32	84	31	11,963	16	413
$1,000,000 or more	**	**	271	13,404	311	98,727	40	1,381	4	4	7	3,654	8	922
Total nontaxable returns	767,001	1,182,847	417,117	997,069	88,567	156,005	2,890	7,281	103,474	17,827	3,914	5,439	628	19,050
All returns, summary:														
Under $5,000	733,096	975,559	372,016	881,019	90,949	140,060	501	8,853	126,769	10,953	*3,380	*3,143	470	16,895
$5,000 under $10,000	763,281	1,251,002	394,096	456,895	99,191	83,244	2,297	4,655	155,026	31,354	5,727	21,961	*734	*33,266
$10,000 under $15,000	642,567	1,393,582	472,396	724,895	86,703	202,039	*4,349	*1,856	135,770	26,449	12,552	49,434	*2,928	*10,544
$15,000 under $20,000	547,846	871,810	552,772	708,832	75,782	135,643	6,744	3,022	130,547	91,932	19,196	165,196	*4,036	*52,009
$20,000 or more	1,214,973	4,605,796	1,087,834	2,475,336	256,744	1,577,541	18,569	92,713	347,211	136,279	27,888	365,851	7,778	89,925

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													
	Sales of capital assets reported on Schedule D—Continued													
	Returns with short-term capital gains or losses—Continued						Returns with long-term capital gains or losses							
	Post-1969 short-term capital loss carryover		Net short-term gain after carryover		Net short-term loss after carryover		Pre-1970 long-term capital loss carryover		Post 1969 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
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	922,854	10,210,341	671,233	1,216,971	887,619	5,849,951	42,808	386,415	1,011,016	10,731,463	5,159,131	39,239,429	2,164,264	13,229,882
Under $2,000	93,627	1,760,086	26,782	85,352	31,230	751,820	1,016	34,786	47,111	1,099,360	264,494	1,954,936	95,805	1,128,556
$2,000 under $4,000	86,927	488,434	8,580	11,507	11,569	55,567	*764	*7,662	27,830	133,736	283,431	638,058	66,943	258,376
$4,000 under $6,000	88,224	1,445,364	20,205	13,855	31,759	197,223	*440	*1,315	25,454	249,147	340,746	1,033,269	69,223	309,698
$6,000 under $8,000	72,411	638,598	29,749	24,067	33,044	255,085	*694	*1,593	27,399	186,808	374,630	1,148,935	106,532	299,561
$8,000 under $10,000	56,018	344,326	43,463	39,794	36,099	202,920	*1,781	*10,823	32,136	281,390	322,864	1,045,076	96,260	443,957
$10,000 under $12,000	53,791	506,094	29,227	31,767	41,590	155,154	*2,644	*38,752	45,398	301,213	331,995	1,538,172	108,431	609,948
$12,000 under $14,000	47,195	628,630	23,728	27,460	34,735	109,923	*1,372	*2,450	40,378	335,211	319,003	1,292,725	103,412	434,012
$14,000 under $16,000	48,498	688,749	33,663	43,523	59,603	287,353	*633	*7,894	53,861	488,496	280,343	1,337,755	125,760	612,051
$16,000 under $18,000	46,485	454,561	27,484	39,119	47,650	210,004	*2,931	*16,196	54,409	386,102	294,558	1,560,721	124,215	552,817
$18,000 under $20,000	37,544	154,215	39,841	44,136	51,622	129,619	*3,858	*3,977	58,691	386,186	271,869	1,132,104	120,676	500,797
$20,000 under $25,000	72,231	910,915	83,736	71,200	108,083	603,671	4,099	28,886	97,826	1,125,954	525,756	2,670,251	266,117	1,419,714
$25,000 under $30,000	59,638	596,035	74,163	67,084	87,906	369,899	6,073	34,779	100,834	1,025,020	413,185	2,538,862	222,195	1,260,522
$30,000 under $50,000	90,032	562,435	125,852	212,899	168,194	697,777	9,793	87,295	219,971	1,707,278	689,907	6,117,364	418,927	2,155,892
$50,000 under $100,000	51,413	663,395	76,195	242,983	105,821	1,007,795	4,919	74,269	133,561	1,660,249	334,738	5,754,195	186,510	1,923,486
$100,000 under $200,000	14,751	208,562	22,204	146,437	29,406	441,618	1,420	23,872	36,794	788,877	86,227	3,700,334	44,143	781,506
$200,000 under $500,000	3,432	117,703	5,352	71,413	7,823	268,059	308	6,081	8,052	330,804	21,595	2,750,840	8,031	304,445
$500,000 under $1,000,000	459	22,774	736	22,450	1,057	65,694	47	2,569	987	97,989	2,781	1,276,093	827	91,490
$1,000,000 or more	178	19,464	273	21,926	428	40,770	16	3,217	324	147,641	1,009	1,749,740	257	143,052
Taxable returns, total	738,447	7,312,068	616,731	1,105,695	790,384	4,553,495	40,263	337,218	900,662	8,939,650	4,287,065	35,624,049	1,923,545	11,160,429
Under $2,000	241	24,786	6,408	20,393	750	96,694	46	257	177	12,302	16,289	639,456	120	20,403
$2,000 under $4,000	52,606	289,805	*6,260	*7,108	*539	*2,641	*395	*2,272	*3,026	*2,305	47,321	128,003	21,235	38,059
$4,000 under $6,000	63,184	795,605	7,226	5,436	11,836	34,755	*16	*50	13,689	154,044	171,438	495,375	29,296	139,656
$6,000 under $8,000	59,020	480,969	22,380	20,858	22,206	83,303	*444	*153	19,960	120,666	294,854	782,316	83,254	214,189
$8,000 under $10,000	49,054	291,361	41,331	35,504	32,247	150,737	*1,526	*5,676	28,028	209,045	282,129	892,547	88,328	354,971
$10,000 under $12,000	50,027	491,227	26,916	26,649	36,681	125,597	*2,444	*38,638	43,913	274,402	306,758	1,372,811	104,909	583,405
$12,000 under $14,000	45,828	619,399	22,727	25,346	32,136	91,520	*1,372	*2,450	37,717	280,712	304,716	1,220,489	98,950	397,940
$14,000 under $16,000	46,063	668,854	33,148	41,143	55,223	269,563	*633	*7,894	49,282	457,263	267,573	1,273,039	122,556	592,311
$16,000 under $18,000	46,481	454,509	27,256	38,830	47,134	208,919	*2,931	*16,196	54,342	385,804	283,945	1,493,159	120,656	532,793
$18,000 under $20,000	36,697	149,163	39,553	44,011	50,799	127,783	*3,858	*3,977	57,950	365,899	263,120	1,074,028	119,328	467,963
$20,000 under $25,000	71,885	908,945	83,471	70,112	105,972	598,148	4,099	28,886	96,978	1,113,473	515,271	2,627,788	262,692	1,399,274
$25,000 under $30,000	58,224	570,947	71,804	60,898	86,478	318,464	6,073	34,779	97,534	969,592	406,576	2,465,603	218,523	1,194,635
$30,000 under $50,000	89,305	549,621	123,895	209,596	164,664	672,335	9,788	87,201	219,027	1,678,780	682,312	6,010,586	414,927	2,094,426
$50,000 under $100,000	51,074	652,040	75,882	242,187	105,137	993,254	4,853	73,121	133,033	1,612,659	333,357	5,715,608	185,681	1,874,325
$100,000 under $200,000	14,699	205,847	22,122	146,233	29,291	414,787	1,414	23,802	36,662	737,725	86,046	3,664,928	43,996	727,190
$200,000 under $500,000	**4,059	**158,990	5,343	67,017	7,809	267,492	308	6,081	**9,344	**564,978	21,573	2,748,370	**9,094	**528,888
$500,000 under $1,000,000	**	**	736	22,450	**1,482	**97,506	47	2,569	**	**	2,778	1,270,203	**	**
$1,000,000 or more	**	**	273	21,926	**	**	16	3,217	**	**	1,009	1,749,740	**	**
Total nontaxable returns	184,407	2,898,273	54,502	111,276	97,235	1,296,457	2,545	49,197	110,354	1,791,813	872,066	3,615,380	240,719	2,069,453
All returns, summary:														
Under $5,000	222,870	2,681,635	43,970	103,584	58,144	876,120	1,796	42,498	86,798	1,272,615	718,249	3,048,881	190,554	1,463,677
$5,000 under $10,000	174,337	1,995,174	84,809	70,991	85,557	586,495	2,899	13,681	73,132	677,826	867,916	2,771,393	244,209	976,470
$10,000 under $15,000	123,249	1,688,217	69,237	79,956	104,973	417,311	4,216	41,990	113,780	834,360	804,562	3,505,877	275,945	1,289,105
$15,000 under $20,000	110,264	744,032	84,706	106,049	130,227	474,741	7,222	27,279	138,957	1,062,848	693,206	3,355,599	306,549	1,420,521
$20,000 or more	292,134	3,101,284	388,511	856,391	508,718	3,495,284	26,675	260,967	598,349	6,883,813	2,075,198	26,557,679	1,147,007	8,080,108

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						Sales of property *other* than capital assets				Business or profession[3]			
	All returns with capital gains or losses													
	Net long-term capital gain in excess of any short-term capital loss		Net capital gain		Net capital loss		Net gain		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns, total	5,910,425	38,570,031	6,081,194	20,207,101	2,437,414	1,645,248	681,277	1,454,264	418,053	1,298,876	5,744,547	50,328,842	1,803,283	5,829,381
Under $2,000	283,360	1,786,696	291,470	970,572	73,157	46,028	46,038	140,559	74,709	517,243	347,428	638,876	289,157	2,198,488
$2,000 under $4,000	348,405	648,356	352,433	329,873	68,440	48,849	37,006	28,378	23,484	35,955	480,064	1,053,202	95,080	229,263
$4,000 under $6,000	391,167	1,019,418	395,625	520,160	86,115	65,076	37,697	51,419	30,199	42,120	505,036	1,654,669	111,196	264,617
$6,000 under $8,000	442,921	1,155,867	449,240	596,554	116,949	65,745	43,178	35,890	24,681	46,277	477,106	1,973,065	129,347	278,584
$8,000 under $10,000	376,734	1,061,107	380,806	549,633	114,915	83,420	46,524	41,912	33,328	68,540	434,071	2,172,290	119,112	237,148
$10,000 under $12,000	385,061	1,534,230	392,082	789,164	130,830	91,757	44,086	61,388	24,448	25,992	432,364	2,364,203	136,722	275,704
$12,000 under $14,000	367,959	1,302,167	375,421	673,953	116,925	68,150	45,311	70,980	29,790	33,758	394,893	2,300,626	141,098	299,041
$14,000 under $16,000	324,693	1,390,921	339,543	729,903	147,090	98,316	43,139	55,148	20,125	30,104	374,929	2,437,448	132,614	226,404
$16,000 under $18,000	343,143	1,619,532	349,037	839,345	143,664	97,508	38,935	80,063	21,694	19,822	334,879	2,229,126	118,315	176,109
$18,000 under $20,000	308,939	1,137,632	322,069	600,471	141,774	97,817	32,529	55,163	18,260	17,966	313,997	2,177,695	95,687	174,380
$20,000 under $25,000	618,305	2,738,247	647,385	1,427,359	305,945	190,662	69,210	99,051	30,374	75,558	545,294	4,847,191	171,888	298,345
$25,000 under $30,000	471,802	2,534,248	496,180	1,321,016	258,621	167,714	47,361	118,915	22,838	36,788	331,091	3,948,233	99,636	213,422
$30,000 under $50,000	794,246	6,066,228	820,874	3,207,444	458,727	303,514	88,958	236,888	31,884	117,383	517,743	10,370,188	112,932	334,218
$50,000 under $100,000	343,229	5,510,797	354,955	2,917,279	215,046	169,847	45,207	209,360	23,140	128,041	212,854	8,484,309	37,464	254,715
$100,000 under $200,000	85,591	3,496,266	88,887	1,861,904	48,913	41,593	12,077	79,938	6,873	56,262	35,346	2,488,241	9,757	153,623
$200,000 under $500,000	20,967	2,606,332	21,433	1,357,384	9,102	8,133	3,287	48,798	1,832	25,470	6,465	775,824	2,654	122,310
$500,000 under $1,000,000	2,726	1,237,230	2,765	635,079	914	852	499	21,736	297	9,473	715	177,081	456	54,167
$1,000,000 or more	977	1,724,758	989	880,010	287	267	235	18,679	97	12,123	272	236,574	168	36,843
Taxable returns, total	4,951,417	35,106,850	5,113,264	18,385,170	2,199,941	1,475,243	526,044	1,165,782	264,525	647,443	4,426,712	45,898,760	1,280,011	3,028,997
Under $2,000	16,208	569,538	19,203	303,677	43	41	1,771	33,113	321	19,427	2,496	55,569	2,100	137,130
$2,000 under $4,000	77,507	130,426	80,760	66,825	18,285	9,169	*4,849	*1,659	1,360	5,877	98,559	214,662	12,637	23,171
$4,000 under $6,000	205,362	499,355	209,145	254,599	35,635	24,923	16,968	36,203	7,848	5,631	223,506	713,240	52,097	77,067
$6,000 under $8,000	352,069	792,176	357,588	411,703	92,184	52,087	27,194	22,535	13,457	15,647	316,559	1,234,401	82,688	143,589
$8,000 under $10,000	332,374	909,157	335,909	470,078	106,319	75,879	34,046	28,945	25,112	57,699	376,974	1,794,972	101,496	184,255
$10,000 under $12,000	356,752	1,380,095	363,329	707,009	125,960	87,158	37,108	48,973	22,792	22,040	400,422	2,146,028	126,153	243,496
$12,000 under $14,000	353,964	1,232,351	361,425	637,324	111,810	64,611	38,805	64,124	25,368	25,446	375,430	2,124,255	134,349	257,644
$14,000 under $16,000	312,207	1,326,492	326,747	695,485	143,800	95,565	40,075	50,369	17,365	22,990	362,044	2,300,006	128,005	212,907
$16,000 under $18,000	332,537	1,552,759	338,232	805,669	141,206	96,053	34,587	71,046	21,465	19,641	326,625	2,164,244	116,501	184,218
$18,000 under $20,000	299,991	1,079,613	313,109	571,435	140,536	96,484	30,383	47,218	16,683	16,734	308,057	2,115,758	94,173	165,700
$20,000 under $25,000	608,510	2,684,912	637,587	1,400,381	301,383	188,748	67,297	91,981	28,096	63,836	538,921	4,744,734	169,478	276,392
$25,000 under $30,000	465,252	2,461,227	489,505	1,281,062	256,329	165,839	45,099	95,124	21,883	30,830	328,106	3,888,101	98,186	207,354
$30,000 under $50,000	786,688	5,963,153	813,204	3,153,923	453,298	298,962	87,031	209,647	30,800	114,502	514,311	10,280,872	111,925	324,144
$50,000 under $100,000	341,919	5,474,080	353,634	2,898,268	214,138	169,066	44,766	197,202	22,923	124,999	212,024	8,454,197	37,235	247,384
$100,000 under $200,000	85,429	3,487,121	88,725	1,857,316	48,727	41,421	12,058	79,815	**8,658	**80,548	35,239	2,479,482	**12,364	**273,534
$200,000 under $500,000	**23,671	**3,839,635	**24,173	**1,990,406	**10,001	**8,971	**3,772	**69,149	**	**	**7,439	**1,188,239	**	**
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	297	9,473	**	**	456	54,167
$1,000,000 or more	977	1,724,758	989	880,010	287	267	235	18,679	97	12,123	**	**	168	36,843
Total nontaxable returns	959,008	3,463,181	967,930	1,821,931	237,473	170,005	155,233	288,482	153,528	651,433	1,317,835	4,430,082	523,272	2,800,384
All returns, summary:														
Under $5,000	833,432	2,889,498	849,321	1,534,256	176,582	121,680	98,875	177,969	111,649	584,811	1,083,875	2,476,192	441,063	2,566,438
$5,000 under $10,000	1,009,155	2,781,947	1,020,253	1,432,537	282,994	187,438	111,568	120,189	74,752	125,324	1,159,830	5,015,911	302,829	641,661
$10,000 under $15,000	924,073	3,490,102	946,414	1,805,855	321,028	208,320	106,354	155,490	65,503	77,190	1,023,321	5,879,173	346,667	694,829
$15,000 under $20,000	805,922	3,494,378	831,738	1,826,981	359,255	245,229	97,646	167,252	48,814	50,451	827,741	5,629,926	277,769	458,809
$20,000 or more	2,337,843	25,914,106	2,433,468	13,607,473	1,297,555	882,583	266,834	833,364	117,335	461,099	1,649,780	31,327,641	434,955	1,467,644

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	Farm[a]				Partnership				Estate or trust			
	Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
All returns, total	1,341,589	10,338,735	1,477,601	6,882,954	1,598,473	19,660,207	1,014,306	7,977,737	783,094	3,087,312	47,469	215,905
Under $2,000	123,839	221,971	288,449	2,424,844	71,259	181,864	91,417	2,386,890	41,660	56,580	6,520	93,182
$2,000 under $4,000	145,072	217,844	93,065	255,391	70,124	120,258	33,697	105,168	54,995	78,078	*540	*69
$4,000 under $6,000	129,164	388,448	88,590	313,069	78,859	242,490	25,676	75,699	53,812	145,818	*3,210	*4,958
$6,000 under $8,000	107,933	371,779	121,217	393,865	86,291	315,647	35,766	121,639	79,819	181,497	*504	*6,059
$8,000 under $10,000	108,959	449,473	120,089	393,642	83,680	355,007	27,706	78,791	43,090	116,020	*1,602	*120
$10,000 under $12,000	92,378	497,043	92,048	300,205	112,561	542,556	38,021	90,670	45,544	128,819	*4,674	*2,068
$12,000 under $14,000	99,986	584,308	106,411	251,890	82,616	516,311	42,690	85,372	30,611	76,990	*1,965	*9,552
$14,000 under $16,000	68,609	433,209	106,605	352,325	72,735	448,732	55,743	139,702	40,550	109,609	*173	*634
$16,000 under $18,000	83,668	652,112	87,668	258,515	86,258	594,623	43,522	95,818	37,068	111,268	2,871	5,917
$18,000 under $20,000	61,367	520,552	67,757	170,383	72,590	556,166	58,155	133,601	29,070	121,457	*3,386	*6,757
$20,000 under $25,000	92,758	970,632	108,847	378,782	139,272	1,029,138	107,334	344,834	61,473	161,527	5,164	20,518
$25,000 under $30,000	77,196	1,118,977	63,288	196,800	121,222	1,445,129	88,722	275,763	53,149	231,242	*6,453	*6,727
$30,000 under $50,000	105,762	2,256,408	84,922	443,595	266,318	3,903,334	176,817	826,759	118,454	483,015	1,791	3,449
$50,000 under $100,000	36,745	1,257,414	34,539	373,884	188,386	5,264,477	135,118	1,538,130	65,930	460,433	5,693	21,689
$100,000 under $200,000	6,669	308,306	10,559	202,821	53,163	2,635,500	41,886	879,052	20,779	292,755	2,230	17,144
$200,000 under $500,000	1,303	74,279	2,916	111,012	11,645	1,096,254	10,089	506,266	5,903	181,419	575	10,683
$500,000 under $1,000,000	137	11,172	445	38,844	1,120	234,048	1,414	175,426	850	59,899	84	2,603
$1,000,000 or more	44	4,806	186	23,086	374	178,672	533	118,156	337	90,886	34	3,775
Taxable returns, total	842,603	8,252,351	938,814	3,519,329	1,357,391	18,834,330	846,155	5,622,572	688,721	2,860,422	* 35,704	109,532
Under $2,000	339	5,029	1,641	86,131	801	17,767	3,867	458,664	13,051	22,889	**54	**4,823
$2,000 under $4,000	17,538	23,305	*4,504	*10,418	5,426	6,359	7,632	24,148	33,842	49,510	**	**
$4,000 under $6,000	41,401	97,625	27,143	98,852	34,113	104,777	14,076	23,648	38,948	115,929	*199	*520
$6,000 under $8,000	59,366	169,207	71,271	165,210	67,530	241,698	19,109	73,735	68,056	143,745	*352	*761
$8,000 under $10,000	74,279	254,905	100,535	271,584	71,659	284,522	19,379	45,816	35,984	84,910	*496	*32
$10,000 under $12,000	78,723	415,675	82,404	235,994	104,944	485,948	30,758	60,371	43,427	121,798	*4,674	*2,068
$12,000 under $14,000	82,014	411,997	99,287	236,917	77,194	489,465	41,186	52,769	28,004	66,654	*1,937	*9,552
$14,000 under $16,000	59,202	326,682	102,993	328,020	68,663	412,686	54,466	130,703	39,957	109,298	*173	*634
$16,000 under $18,000	73,227	520,660	84,810	243,812	85,070	576,410	42,640	83,618	37,034	111,261	2,871	5,917
$18,000 under $20,000	52,224	371,500	64,823	151,561	71,803	551,751	57,658	127,140	29,046	121,453	*3,386	*6,757
$20,000 under $25,000	86,787	861,797	106,470	357,550	135,382	1,007,103	105,406	315,486	59,810	155,413	4,855	15,119
$25,000 under $30,000	70,911	972,838	61,859	180,604	116,468	1,397,892	87,787	252,886	53,079	229,752	*6,453	*6,727
$30,000 under $50,000	102,067	2,175,018	82,828	413,098	264,059	3,861,983	174,123	783,647	115,073	448,664	1,664	3,406
$50,000 under $100,000	36,391	1,248,015	34,240	367,430	188,070	5,258,301	134,299	1,523,254	65,593	454,859	5,693	21,689
$100,000 under $200,000	6,650	307,840	10,472	199,935	53,090	2,630,023	41,750	868,683	20,732	292,145	**2,779	**25,148
$200,000 under $500,000	1,303	74,279	**3,348	**149,127	**12,745	**1,328,975	**12,019	**798,004	**6,748	**241,256	**	**
$500,000 under $1,000,000	137	11,172	**	**	**	**	**	**	**	**	84	2,603
$1,000,000 or more	44	4,806	186	23,086	374	178,672	**	**	337	90,886	34	3,775
Total nontaxable returns	498,986	2,086,384	538,787	3,363,626	241,082	825,877	168,151	2,355,165	94,373	226,890	11,765	106,373
All returns, summary:												
Under $5,000	326,034	605,145	419,668	2,836,910	171,753	409,107	138,108	2,532,673	114,601	168,624	10,267	98,209
$5,000 under $10,000	288,933	1,044,370	291,742	943,902	218,480	806,159	76,154	235,514	158,775	409,369	2,109	6,178
$10,000 under $15,000	225,286	1,277,723	247,083	744,510	226,721	1,250,808	105,216	215,733	94,856	255,063	6,669	11,631
$15,000 under $20,000	180,722	1,409,501	213,406	588,808	200,039	1,407,580	132,915	329,432	87,987	293,079	6,400	13,298
$20,000 or more	320,614	6,001,996	305,702	1,768,824	781,500	15,786,553	561,913	4,664,386	326,875	1,961,177	22,024	86,589

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	Small Business Corporations				Other sources[1]				Statutory adjustments					
	Net profit		Net loss		Net income		Net loss		Total		Sick pay		Payments to an individual retirement account	
	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
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)
All returns, total	388,757	4,050,489	254,223	2,174,503	3,256,159	3,520,817	223,018	3,604,776	8,863,775	16,284,275	468,200	1,363,437	1,640,975	1,968,443
Under $2,000	16,341	122,086	33,881	732,141	109,055	87,317	35,789	2,590,666	135,552	405,365	56,220	230,253	6,774	2,694
$2,000 under $4,000	14,789	22,128	8,052	37,821	199,247	127,158	18,392	48,882	246,208	507,170	59,175	232,058	17,183	14,294
$4,000 under $6,000	11,019	16,743	8,636	46,339	228,078	156,927	9,210	117,058	384,231	637,616	50,255	160,495	43,004	22,024
$6,000 under $8,000	14,026	21,086	8,865	62,178	191,035	164,995	8,705	34,099	525,901	789,403	35,864	125,232	50,480	36,098
$8,000 under $10,000	19,606	86,811	20,545	109,109	188,211	143,122	8,610	30,526	593,236	998,642	56,334	172,025	98,297	83,221
$10,000 under $12,000	9,439	29,574	14,154	64,533	223,758	199,573	16,078	109,084	611,358	992,092	31,063	81,791	85,769	79,055
$12,000 under $14,000	16,916	51,639	10,054	30,004	241,887	205,398	4,896	13,764	736,215	1,065,179	37,001	95,173	116,394	111,675
$14,000 under $16,000	18,769	54,941	8,413	37,655	259,890	192,666	9,787	14,383	693,049	1,068,222	26,996	61,687	120,463	125,522
$16,000 under $18,000	17,299	60,825	15,096	37,663	238,346	225,535	9,451	28,664	688,451	997,469	20,594	28,625	112,106	124,814
$18,000 under $20,000	21,484	63,178	8,499	39,386	228,416	175,990	12,479	29,485	640,600	951,223	18,200	31,918	120,158	138,647
$20,000 under $25,000	30,150	126,514	26,040	89,165	416,310	304,342	24,178	75,495	1,289,455	2,140,690	38,622	72,650	244,505	304,667
$25,000 under $30,000	33,801	166,073	21,823	139,923	276,659	350,549	12,683	60,475	856,287	1,568,636	21,633	45,414	210,811	292,087
$30,000 under $50,000	81,180	708,526	35,054	314,817	317,913	505,876	28,759	127,512	1,023,354	2,407,121	13,077	20,728	274,229	406,686
$50,000 under $100,000	58,839	1,088,277	24,733	197,804	104,957	408,626	16,906	138,311	366,277	1,387,469	2,881	4,917	118,523	189,440
$100,000 under $200,000	18,805	640,505	7,722	118,870	25,548	156,840	5,149	91,261	62,450	292,897	251	412	18,823	31,706
$200,000 under $500,000	5,462	453,449	2,128	72,506	5,740	75,953	1,612	61,779	10,025	58,486	30	44	3,134	5,260
$500,000 under $1,000,000	616	125,653	356	23,345	789	20,710	249	22,603	885	10,393	**4	**13	255	439
$1,000,000 or more	216	212,482	172	21,243	320	19,239	85	10,732	241	6,201	**	**	67	113
Taxable returns, total	347,223	3,816,339	186,899	1,208,603	2,822,997	3,170,426	151,807	1,098,833	8,212,788	14,709,677	322,326	789,857	1,574,092	1,916,544
Under $2,000	962	61,022	1,049	60,296	1,015	4,621	1,788	295,042	1,372	4,930	—	—	314	319
$2,000 under $4,000	*12,207	*8,361	*1,413	*14,863	59,462	25,530	1,850	5,070	88,367	120,776	*4,611	*23,842	6,597	4,220
$4,000 under $6,000	4,150	2,860	4,004	13,217	115,826	73,277	3,707	62,680	240,094	307,887	29,094	75,405	35,139	16,481
$6,000 under $8,000	11,140	19,372	6,088	21,615	150,600	129,314	5,753	22,416	424,303	591,057	25,204	84,751	36,304	26,915
$8,000 under $10,000	15,265	27,996	12,874	75,563	179,239	139,085	7,024	12,103	546,414	908,373	54,332	164,272	88,191	77,986
$10,000 under $12,000	8,493	26,713	10,952	50,307	220,478	197,096	13,750	79,878	593,600	957,776	31,063	81,791	80,531	74,679
$12,000 under $14,000	15,239	34,964	9,364	25,470	239,175	192,597	3,265	7,134	724,790	1,048,993	36,967	95,052	111,979	106,984
$14,000 under $16,000	16,654	49,756	7,957	26,555	256,589	186,072	9,247	11,449	681,997	1,042,682	25,888	60,671	116,917	121,550
$16,000 under $18,000	17,264	60,642	14,362	31,518	236,486	222,798	9,438	27,753	682,799	985,539	20,594	28,625	111,669	124,368
$18,000 under $20,000	21,349	60,697	7,847	27,831	227,598	174,632	11,272	26,763	636,975	946,405	18,075	31,268	119,674	138,002
$20,000 under $25,000	28,289	119,983	24,538	74,630	411,097	300,196	21,903	63,389	1,280,650	2,113,278	38,622	72,650	241,993	300,906
$25,000 under $30,000	33,226	158,322	19,712	116,555	274,681	347,023	12,545	56,539	851,657	1,536,351	21,633	45,414	210,525	291,661
$30,000 under $50,000	79,776	682,593	32,023	254,574	313,959	502,405	26,337	108,321	1,020,567	2,396,581	13,077	20,728	273,605	405,761
$50,000 under $100,000	58,120	1,071,782	24,376	181,079	104,426	405,155	16,847	134,774	365,747	1,384,059	2,881	4,917	118,403	189,259
$100,000 under $200,000	18,801	639,988	7,692	117,781	25,541	155,932	5,138	90,456	62,316	290,173	251	412	18,795	31,641
$200,000 under $500,000	**6,072	**578,805	**2,476	**95,504	5,719	74,775	**1,858	**84,338	**10,899	**68,617	30	44	3,134	5,260
$500,000 under $1,000,000	**	**	**	**	**1,106	**39,920	**	**	**	**	**4	**13	255	439
$1,000,000 or more	216	212,482	172	21,243	**	**	85	10,732	241	6,201	**	**	67	113
Total nontaxable returns	41,534	234,150	67,324	965,900	433,162	350,391	71,211	2,505,943	650,987	1,574,598	145,874	573,580	66,883	51,899
All returns, summary:														
Under $5,000	40,488	158,586	46,007	791,438	423,191	314,313	58,854	2,666,443	566,343	1,239,761	137,867	537,947	40,304	25,998
$5,000 under $10,000	35,293	110,268	33,972	196,151	492,435	365,207	21,852	154,786	1,318,785	2,098,435	119,981	382,117	175,434	132,333
$10,000 under $15,000	35,561	106,995	27,917	102,578	593,358	506,676	28,920	133,019	1,688,956	2,579,916	82,376	205,783	266,732	254,118
$15,000 under $20,000	48,346	153,162	28,299	106,663	598,939	492,486	23,771	62,361	1,680,717	2,494,269	51,478	93,410	288,158	325,594
$20,000 or more	229,069	3,521,478	118,028	977,674	1,148,236	1,842,136	89,621	588,166	3,608,974	7,871,893	76,498	144,179	870,347	1,230,399

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	Lump-sum distributions not included in adjusted gross income		Adjusted gross income plus excluded lump-sum distributions		Income earned abroad					
					Total		Tax-exempt amount		Taxable amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
All returns, total	146,225	610,275	84,622,490	1,054,501,384	140,438	3,471,858	140,238	2,131,420	66,614	1,340,438
Under $2,000	*3,595	*2,152	9,993,048	3,279,843	47,422	652,278	47,422	650,843	*3,481	*1,435
$2,000 under $4,000	*270	*367	9,563,096	28,458,496	*8,025	*154,744	*8,025	*150,211	*1,517	*4,533
$4,000 under $6,000	*6,239	*13,816	8,966,066	44,948,086	*13,016	*185,655	*13,016	*176,817	*2,984	*8,839
$6,000 under $8,000	*2,446	*6,757	8,212,258	57,284,262	*12,696	*173,012	*12,696	*144,326	*6,237	*28,686
$8,000 under $10,000	12,145	20,340	7,046,340	63,206,400	*1,517	*21,672	*1,517	*20,596	*269	*1,076
$10,000 under $12,000	15,070	32,255	6,135,504	67,333,432	*1,470	*39,967	*1,470	*27,241	*1,248	*12,726
$12,000 under $14,000	9,546	28,723	5,685,108	73,815,817	*7,709	*212,626	*7,709	*141,879	*7,488	*70,747
$14,000 under $16,000	16,840	34,290	5,273,297	79,053,135	*3,177	*62,318	*2,977	*41,815	*2,068	*20,503
$16,000 under $18,000	15,027	63,626	4,691,855	79,701,973	*4,432	*116,278	*4,432	*69,250	*3,324	*47,028
$18,000 under $20,000	6,043	38,737	3,962,777	75,165,284	*5,022	*123,493	*5,022	*73,432	*3,914	*50,061
$20,000 under $25,000	17,318	45,805	6,649,622	147,936,950	9,609	379,350	9,609	195,492	*8,311	*183,859
$25,000 under $30,000	9,724	29,090	3,629,532	98,813,370	*8,186	*218,910	*8,186	*94,166	*7,987	*124,744
$30,000 under $50,000	23,022	123,419	3,639,050	133,016,803	9,957	500,347	9,957	190,586	9,832	309,762
$50,000 under $100,000	7,126	104,072	948,034	62,515,349	6,686	430,149	6,686	122,604	6,510	307,545
$100,000 under $200,000	1,372	39,579	185,142	24,213,066	1,303	151,574	1,303	26,667	1,249	124,907
$200,000 under $500,000	349	21,183	36,357	10,192,479	180	33,868	180	4,792	165	29,076
$500,000 under $1,000,000	74	4,880	4,047	2,699,438	20	7,483	20	472	19	7,012
$1,000,000 or more	19	1,182	1,357	2,867,199	11	8,135	11	234	11	7,901
Taxable returns, total	141,835	607,847	64,421,113	1,005,048,976	64,118	2,129,503	63,918	1,018,370	52,192	1,111,133
Under $2,000	*16	*745	71,131	—331,419	*5	*104	*5	*104	—	—
$2,000 under $4,000	—	—	3,949,999	13,099,887	*1,248	*34,973	*1,248	*31,200	*1,248	*3,773
$4,000 under $6,000	*6,239	*13,816	6,093,604	30,743,135	*3,254	*22,096	*3,254	*22,096	—	—
$6,000 under $8,000	*2,134	*6,571	7,093,345	49,746,682	*9,222	*152,286	*9,222	*123,819	*5,968	*28,467
$8,000 under $10,000	11,924	19,955	6,735,444	60,453,646	—	—	—	—	—	—
$10,000 under $12,000	15,070	32,255	6,006,275	65,928,049	*1,470	*39,967	*1,470	*27,241	*1,248	*12,726
$12,000 under $14,000	9,545	28,718	5,613,129	72,887,544	*6,461	*189,460	*6,461	*130,869	*6,240	*58,591
$14,000 under $16,000	16,840	34,290	5,231,115	78,424,700	*2,977	*56,622	*2,777	*39,535	*1,868	*17,087
$16,000 under $18,000	15,027	63,626	4,666,744	79,276,934	*4,432	*116,278	4,432	*69,250	*3,324	*47,028
$18,000 under $20,000	6,036	38,660	3,938,678	74,707,588	*5,022	*123,493	*5,022	*73,432	*3,914	*50,061
$20,000 under $25,000	17,318	45,805	6,618,527	147,253,177	*6,615	*230,133	*6,615	*126,079	*5,317	*104,053
$25,000 under $30,000	9,724	29,090	3,612,425	98,338,029	*7,987	*218,064	*7,987	*93,320	*7,987	*124,744
$30,000 under $50,000	23,022	123,419	3,619,500	132,315,122	7,890	371,846	7,890	142,206	7,765	229,640
$50,000 under $100,000	7,126	104,072	944,854	62,320,091	6,222	395,030	6,222	111,004	6,046	284,026
$100,000 under $200,000	1,372	39,579	184,650	24,149,979	1,111	132,311	1,111	22,963	1,081	109,348
$200,000 under $500,000	349	21,183	36,297	10,175,367	**191	**38,708	**191	**5,020	**175	**33,688
$500,000 under $1,000,000	74	4,880	**5,396	**5,560,462	**	**	**	**	**	**
$1,000,000 or more	19	1,182	**	**	11	8,135	11	234	11	7,901
Total nontaxable returns	4,390	2,428	20,201,377	49,452,408	76,320	1,342,355	76,320	1,113,050	14,422	229,305
All returns, summary:										
Under $5,000	*6,849	*12,982	23,887,852	51,290,298	65,210	872,118	65,210	866,150	*4,998	*5,968
$5,000 under $10,000	17,846	30,451	19,892,956	145,886,789	17,466	315,243	17,466	276,642	*9,490	*38,600
$10,000 under $15,000	32,399	78,656	14,551,350	180,766,212	10,848	297,270	10,648	199,216	10,405	98,054
$15,000 under $20,000	30,127	118,976	11,197,191	194,303,429	10,962	257,411	10,962	154,400	7,637	103,011
$20,000 or more	59,004	369,211	15,093,141	482,254,655	35,952	1,729,816	35,952	635,011	34,084	1,094,805

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.
†Includes $9,219,000 of premature distributions from individual retirement accounts and $16,130,000 of premature distributions from self-employed retirement plans.
‡Amount less than $500.
#These figures may differ slightly from those published in Statistics of Income—1976, Business Income Tax Returns, because of differences in coding and processing procedures.
NOTE: Detail may not add to totals because of rounding.

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

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

Size of adjusted gross income or deficit	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Farm net profit less loss		Partnership net profit less loss		Small Business Corporation net profit less 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)
Grand total	**20,249,022**	**49,449,980**	**16,850,524**	**44,479,549**	**1,037,773**	**−1,277,241**	**409,233**	**−1,529,288**	**108,858**	**−731,750**
Returns with adjusted gross income, total	19,708,805	55,933,683	16,658,618	43,204,764	857,082	631,858	331,589	223,500	79,763	−132,043
$1 under $5,000	16,587,246	32,412,046	14,172,689	26,087,831	526,154	−248,743	196,728	54,678	37,965	−24,780
$5,000 under $10,000	2,757,467	17,534,467	2,243,045	13,811,243	221,515	108,670	86,511	116,078	19,548	−28,304
$10,000 under $15,000	222,449	2,640,237	155,144	1,551,342	55,081	205,495	25,945	43,013	6,958	−287
$15,000 under $20,000	70,151	1,204,506	35,832	520,703	31,709	298,202	4,564	8,552	3,684	−19,887
$20,000 under $25,000	31,095	683,772	20,709	471,951	8,348	87,603	5,818	−7,313	3,363	−8,004
$25,000 under $30,000	17,107	475,341	13,304	206,672	7,714	129,943	5,689	24,361	2,686	−15,617
$30,000 under $50,000	19,550	701,681	15,146	403,491	5,789	50,894	4,953	−1,761	4,435	−34,311
$50,000 under $100,000	3,180	195,259	2,346	111,747	653	2,944	1,135	−8,699	1,076	−230
$100,000 under $200,000	492	63,087	354	33,705	106	−2,419	209	−4,893	*34	*−573
$200,000 under $500,000	60	17,111	42	4,044	**13	**−731	**37	**−517	11	−68
$500,000 under $1,000,000	**8	**6,176	**7	**2,037	**	**	**	**	3	17
$1,000,000 or more	**	**	**	**	—	—	**	**	—	—
Returns with deficit, total	**540,217**	**−6,483,704**	**191,906**	**1,274,785**	**180,691**	**−1,909,100**	**77,644**	**−1,752,788**	**29,095**	**−599,706**
$0 under $5,000	364,752	−525,157	110,798	410,169	118,484	−462,726	38,045	−116,271	6,434	−30,512
$5,000 under $10,000	65,959	−459,753	30,355	226,000	20,847	−229,351	10,353	−83,630	8,361	−27,909
$10,000 under $15,000	38,270	−476,023	17,465	140,661	16,412	−257,174	7,509	−127,234	3,737	−85,604
$15,000 under $30,000	37,041	−804,052	16,510	131,976	13,074	−293,472	7,314	−143,543	4,319	−149,309
$30,000 under $50,000	16,563	−630,095	7,757	91,973	6,010	−178,621	5,852	−174,035	2,206	−35,233
$50,000 under $100,000	9,950	−701,760	4,747	104,133	3,591	−178,334	4,128	−263,103	1,981	−91,426
$100,000 under $200,000	4,572	−625,482	2,413	74,671	1,589	−149,892	2,336	−184,587	1,048	−64,580
$200,000 or more	3,110	−2,261,381	1,861	95,201	684	−159,531	2,107	−660,385	1,009	−115,133

Size of adjusted gross income or deficit	Sales of property *other* than capital assets net gain less loss		Dividends in adjusted gross income		Interest received		Statutory adjustments		Total deductions	
	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)
Grand total	**308,761**	**−362,951**	**1,058,471**	**1,104,268**	**6,388,088**	**4,787,038**	**650,987**	**1,574,598**	**19,708,805**	**40,118,795**
Returns with adjusted gross income, total	225,477	11,606	1,007,464	932,155	6,132,924	4,368,660	623,313	1,463,891	19,708,805	40,118,795
$1 under $5,000	114,338	−42,883	754,914	420,620	4,892,359	2,909,794	339,151	834,209	16,587,246	29,934,245
$5,000 under $10,000	66,296	−12,712	192,845	269,889	1,014,970	1,053,178	217,753	460,258	2,757,467	7,388,569
$10,000 under $15,000	22,113	1,667	25,623	83,154	123,223	136,375	34,794	61,129	222,449	1,193,963
$15,000 under $20,000	11,573	18,553	11,825	54,364	46,786	88,664	14,718	31,662	70,151	581,685
$20,000 under $25,000	4,191	−4,652	6,752	30,095	23,850	37,788	8,805	27,412	31,095	293,374
$25,000 under $30,000	3,217	17,833	5,318	19,439	13,282	21,764	4,630	32,285	17,107	171,627
$30,000 under $50,000	3,011	24,360	8,356	18,088	15,188	80,183	2,787	10,541	19,550	355,767
$50,000 under $100,000	658	9,115	1,472	15,395	2,748	23,112	530	3,411	3,180	118,699
$100,000 under $200,000	*63	*−782	309	12,112	460	12,479	134	2,724	492	53,708
$200,000 under $500,000	**17	**1,106	43	5,925	50	4,819	**11	**262	60	21,337
$500,000 under $1,000,000	**	**	**7	**3,075	**8	**504	**	**	**8	**5,822
$1,000,000 or more	—	—	**	**	**	**	—	—	**	**
Returns with deficit, total	83,284	−374,558	51,007	172,113	255,164	418,378	27,674	110,707		
$0 under $5,000	38,213	−37,588	23,805	19,127	150,050	159,188	20,638	79,545		
$5,000 under $10,000	19,025	−72,102	5,299	4,233	39,957	42,661	2,910	10,639		
$10,000 under $15,000	8,330	−54,240	4,829	21,892	19,674	12,710	1,426	2,971	NOT APPLICABLE	
$15,000 under $30,000	7,817	−80,067	5,487	18,923	20,977	46,368	1,185	2,699		
$30,000 under $50,000	5,442	−61,345	5,909	13,918	11,490	39,967	329	672		
$50,000 under $100,000	2,175	−21,563	2,526	29,146	7,103	33,951	532	3,287		
$100,000 under $200,000	1,380	−24,005	1,616	15,213	3,388	23,642	383	3,196		
$200,000 or more	902	−23,648	1,536	49,660	2,525	59,892	271	7,697		

Footnotes at end of table.

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

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

Size of adjusted gross income or deficit	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
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Grand total	**1,357,795**	**7,220,988**	**15,936,690**	**4,312,332**	**5,450,520**	**917,442**	**4,316,672**	**917,442**
Returns with adjusted gross income, total	1,357,795	7,220,988	15,396,473	4,312,332	5,450,520	917,429	4,316,203	917,429
$1 under $5,000	428,032	1,477,818	14,570,333	2,016,913	863,907	124,335	2,020,293	124,335
$5,000 under $10,000	681,999	3,215,670	760,334	1,997,133	2,304,037	337,387	1,997,624	337,387
$10,000 under $15,000	143,258	1,026,341	40,544	181,905	711,301	118,742	181,905	118,742
$15,000 under $20,000	51,048	531,199	12,009	58,142	486,342	87,799	58,142	87,799
$20,000 under $25,000	24,988	276,329	4,362	26,733	321,135	63,226	26,733	63,226
$25,000 under $30,000	11,107	154,829	3,211	13,896	266,011	55,184	13,896	55,184
$30,000 under $50,000	14,187	340,806	4,625	14,925	358,546	85,210	14,925	85,210
$50,000 under $100,000	2,688	117,322	802	2,378	108,770	32,303	2,378	32,303
$100,000 under $200,000	420	53,516	208	284	25,319	10,225	284	10,225
$200,000 under $500,000	60	21,337	40	20	2,820	1,602	20	1,602
$500,000 under $1,000,000	**8	**5,822	**5	**3	**2,332	**1,416	**3	**1,416
$1,000,000 or more	**	**	**	**	**	**	**	**
Returns with deficit, total	NOT APPLICABLE		540,217	NOT APPLICABLE		*13	*469	*13
$0 under $5,000			364,752			*3	*270	*3
$5,000 under $10,000			65,959			*10	*199	*10
$10,000 under $15,000			38,270			—	—	—
$15,000 under $30,000			37,041			—	—	—
$30,000 under $50,000			16,563			—	—	—
$50,000 under $100,000			9,950			—	—	—
$100,000 under $200,000			4,572			—	—	—
$200,000 or more			3,110			—	—	—

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

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

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

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

[All figures are estimates based on samples]

Size of adjusted gross income	Total returns	Returns with no eligible tax	Returns with eligible tax				
			Total	With one or more "Yes" boxes checked		Nonjoint returns	
				Number of returns	Number of "Yes" boxes checked	Total	Number of returns with no boxes checked
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns, total	**84,670,389**	**19,056,114**	**65,614,275**	**22,875,104**	**35,992,635**	**27,079,735**	**6,696,635**
Under $2,000	10,040,947	9,926,860	114,087	16,591	23,297	78,588	34,965
$2,000 under $4,000	9,563,096	5,542,281	4,020,815	1,258,426	1,260,476	4,012,267	1,040,867
$4,000 under $6,000	8,966,066	2,178,615	6,787,451	2,168,274	2,473,332	5,745,340	1,373,128
$6,000 under $8,000	8,212,258	789,878	7,422,380	2,426,669	3,157,998	4,930,094	1,192,318
$8,000 under $10,000	7,046,340	295,357	6,750,983	2,254,359	3,185,494	3,807,031	945,908
$10,000 under $12,000	6,135,504	122,428	6,013,076	2,059,273	3,145,175	2,651,693	637,092
$12,000 under $14,000	5,685,108	64,543	5,620,565	1,928,686	3,114,675	1,877,950	461,666
$14,000 under $16,000	5,273,297	36,226	5,237,071	1,881,885	3,201,975	1,276,693	273,788
$16,000 under $18,000	4,691,855	20,893	4,670,962	1,681,542	2,941,542	912,154	226,234
$18,000 under $20,000	3,962,777	20,316	3,942,461	1,455,658	2,649,639	581,123	153,410
$20,000 under $25,000	6,649,622	29,399	6,620,223	2,498,252	4,665,200	617,541	163,795
$25,000 under $30,000	3,629,532	10,307	3,619,225	1,426,409	2,700,897	249,533	71,115
$30,000 under $50,000	3,639,050	15,817	3,623,233	1,395,957	2,668,485	237,806	82,169
$50,000 under $100,000	948,034	2,671	945,363	345,832	658,186	79,401	30,896
$100,000 under $200,000	185,142	460	184,682	63,695	120,891	17,223	7,007
$200,000 under $500,000	36,357	56	36,301	11,830	22,152	4,361	1,874
$500,000 under $1,000,000	4,047	**7	4,042	1,343	2,470	660	285
$1,000,000 or more	1,357	**	1,355	423	751	277	118
All returns, summary:							
Under $5,000	23,935,751	16,740,736	7,195,015	2,248,001	2,318,937	6,886,760	1,745,915
$5,000 under $10,000	19,892,956	1,992,255	17,900,701	5,876,318	7,781,660	11,686,560	2,841,271
$10,000 under $15,000	14,551,350	204,908	14,346,442	4,956,582	7,895,801	5,227,573	1,243,187
$15,000 under $20,000	11,197,191	59,498	11,137,693	4,050,462	7,157,205	2,072,040	509,003
$20,000 or more	15,093,141	58,717	15,034,424	5,743,741	10,839,032	1,206,802	357,259

Size of adjusted gross income	Returns with eligible tax—Continued						
	Nonjoint returns—Continued		Joint returns				
	Number of returns with one "Yes" box checked	Number of returns with one "No" box checked	Total	Number of returns with no boxes checked	Number of returns with one "Yes" box checked	Number of returns with two "Yes" boxes checked	Number of returns with only "No" boxes checked
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**9,216,927**	**11,166,173**	**38,534,540**	**9,745,606**	**540,646**	**13,117,531**	**15,130,757**
Under $2,000	9,885	33,738	35,499	17,549	—	6,706	11,244
$2,000 under $4,000	1,256,375	1,715,025	8,548	4,716	**17,502	2,050	1,781
$4,000 under $6,000	1,845,715	2,526,497	1,042,111	290,524	**	305,058	429,028
$6,000 under $8,000	1,655,969	2,081,807	2,492,286	609,295	39,371	731,329	1,112,291
$8,000 under $10,000	1,287,030	1,574,093	2,943,952	795,146	36,194	931,135	1,181,477
$10,000 under $12,000	925,867	1,088,734	3,361,383	887,478	47,504	1,085,902	1,340,499
$12,000 under $14,000	681,289	734,995	3,742,615	971,773	61,408	1,185,989	1,523,445
$14,000 under $16,000	508,974	493,931	3,960,378	962,886	52,821	1,320,090	1,624,581
$16,000 under $18,000	373,510	312,410	3,758,808	894,283	48,032	1,260,000	1,556,493
$18,000 under $20,000	212,204	215,509	3,361,338	790,650	49,473	1,193,981	1,327,234
$20,000 under $25,000	238,741	215,005	6,002,682	1,450,966	92,563	2,166,948	2,292,205
$25,000 under $30,000	106,363	72,055	3,369,692	821,120	45,558	1,274,488	1,228,526
$30,000 under $50,000	81,608	74,029	3,385,427	900,611	41,821	1,272,528	1,170,467
$50,000 under $100,000	26,438	22,067	865,962	274,558	7,040	312,354	272,010
$100,000 under $200,000	5,356	4,860	167,459	59,879	1,143	57,196	49,241
$200,000 under $500,000	1,316	1,171	31,940	12,376	192	10,322	9,050
$500,000 under $1,000,000	200	175	3,382	1,323	16	1,127	916
$1,000,000 or more	87	72	1,078	473	8	328	269
All returns, summary:							
Under $5,000	2,171,263	2,969,582	308,255	121,777	*5,802	70,936	109,740
$5,000 under $10,000	3,883,711	4,961,578	6,214,141	1,595,453	87,265	1,905,342	2,626,081
$10,000 under $15,000	1,878,479	2,105,907	9,118,869	2,356,052	138,884	2,939,219	3,684,714
$15,000 under $20,000	823,365	739,672	9,065,653	2,151,016	120,354	3,106,743	3,687,538
$20,000 or more	460,109	389,434	13,827,622	3,521,306	188,341	5,095,291	5,022,684

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.
NOTE: Detail may not add to total because of rounding.

Table 1.9—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]

Selected income and tax items	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	28,610,019	—	7,212,282	—	864,779	—
Adjusted gross income	28,607,034	182,173,183	7,212,282	78,886,089	864,779	4,712,635
Salaries and wages (gross)	28,553,059	181,445,318	7,206,313	78,638,079	861,795	4,702,227
Dividends in adjusted gross income	524,951	59,893	153,255	19,259	*6,141	*659
Interest received	6,739,898	666,189	1,939,411	226,968	95,408	9,749
Other income	*1,936	*1,782	*1,936	*1,782	—	—
Total deductions	28,607,034	52,827,155	7,212,282	16,314,085	864,779	958,744
Taxable income	19,637,873	102,250,759	6,126,460	45,784,418	714,697	2,729,569
Income tax before credits	19,637,873	19,090,371	6,126,460	8,436,640	714,697	517,461
Credit for contributions to candidates for public office	710,182	16,696	259,106	8,615	28,133	481
General tax credit	19,637,873	2,094,187	6,126,460	917,112	714,697	56,360
Earned income credit: total	3,252,569	665,292	1,610,133	317,776	—	—
Earned income credit used to offset income tax before credits	1,350,675	131,454	590,079	42,045	—	—
Income tax after credits	17,934,546	16,848,005	5,556,413	7,468,868	672,494	460,621
Earned income credit, refundable portion	2,500,086	533,838	1,253,832	275,732	—	—
Total taxpayments	27,936,807	23,584,133	7,042,058	9,541,160	843,282	538,632
Tax withheld	27,910,835	23,539,973	7,030,272	9,516,263	842,949	537,465
Tax due at time of filing	1,511,175	288,195	879,546	192,921	200,737	35,966
Tax paid with return	1,143,913	209,191	707,847	150,431	114,504	19,684
Balance due after remittance	448,043	79,004	203,900	42,490	101,595	16,282
Total overpayment	26,729,258	7,558,162	6,284,322	2,540,944	646,329	113,977
Overpayment refunded	26,688,544	7,550,612	6,280,533	2,538,292	646,329	113,977

Selected income and tax items	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
	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	2,078,793	—	35,915	—	18,418,250	—
Adjusted gross income	2,078,793	12,773,281	35,915	190,245	18,415,265	85,610,933
Salaries and wages (gross)	2,075,809	12,736,177	35,915	187,814	18,373,227	85,181,021
Dividends in adjusted gross income	21,822	2,369	—	—	343,733	37,606
Interest received	206,281	34,735	*12,053	*2,430	4,486,745	392,306
Other income	—	—	—	—	—	—
Total deductions	2,078,793	3,628,983	35,915	76,076	18,415,265	31,849,267
Taxable income	1,448,940	5,956,557	*17,891	*61,323	11,329,885	47,718,891
Income tax before credits	1,448,940	1,053,123	*17,891	*9,774	11,329,885	9,073,372
Credit for contributions to candidates for public office	45,857	782	—	—	377,086	6,818
General tax credit	1,448,940	159,770	*17,891	*1,917	11,329,885	959,028
Earned income credit: total	1,360,956	288,085	26,976	5,766	254,504	53,665
Earned income credit used to offset income tax before credits	661,375	77,534	*5,968	*1,149	93,253	10,727
Income tax after credits	999,860	815,038	*11,923	*6,708	10,693,856	8,096,770
Earned income credit, refundable portion	1,007,970	210,551	23,992	4,617	214,292	42,938
Total taxpayments	1,980,053	1,474,108	33,921	16,445	18,037,493	12,013,788
Tax withheld	1,978,805	1,469,028	33,921	16,445	18,024,888	12,000,773
Tax due at time of filing	36,184	4,704	—	—	394,708	54,604
Tax paid with return	30,361	3,809	—	—	291,201	35,267
Balance due after remittance	*14,339	*895	—	—	128,209	19,337
Total overpayment	2,030,671	874,326	35,915	14,354	17,732,021	4,014,560
Overpayment refunded	2,029,423	874,242	35,915	14,354	17,696,344	4,009,748

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

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income[1]	Salaries and wages (gross)		Domestic and foreign dividends received					
					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	**28,610,019**	**182,173,183**	**28,553,059**	**181,445,318**	**945,587**	**119,936**	**780,581**	**60,043**	**524,951**	**59,893**
No adjusted gross income	*2,985	—	—	—	—	—	—	—	—	—
$1 under $1,000	3,026,846	1,741,771	2,972,871	1,705,467	60,952	8,356	50,865	4,079	41,738	4,276
$1,000 under $2,000	3,504,646	5,179,753	3,504,646	5,122,791	104,486	12,990	92,549	6,258	54,330	6,732
$2,000 under $3,000	3,002,389	7,457,256	3,002,389	7,398,564	77,607	8,163	61,579	4,170	42,447	3,993
$3,000 under $4,000	2,229,533	7,777,180	2,229,533	7,730,482	63,609	10,959	56,840	3,145	28,968	7,815
$4,000 under $5,000	2,097,740	9,477,749	2,097,740	9,442,089	36,232	3,675	35,432	1,984	*19,314	*1,691
$5,000 under $6,000	2,208,748	12,070,678	2,208,748	12,037,928	30,322	5,563	24,354	2,008	23,555	3,555
$6,000 under $7,000	1,945,980	12,639,957	1,945,980	12,598,468	49,303	3,550	38,750	1,991	23,290	1,559
$7,000 under $8,000	1,710,817	12,840,522	1,710,817	12,800,073	56,540	5,509	48,972	3,714	31,749	1,794
$8,000 under $9,000	1,553,902	13,178,976	1,553,902	13,142,765	43,527	8,493	40,543	3,183	27,993	5,311
$9,000 under $10,000	1,231,859	11,679,965	1,231,859	11,646,774	41,897	5,081	29,160	2,414	30,150	2,667
$10,000 under $11,000	1,058,051	11,090,433	1,058,051	11,057,215	37,629	5,078	28,006	2,350	20,945	2,728
$11,000 under $12,000	876,910	10,060,474	876,910	10,024,252	36,264	3,734	28,827	2,140	17,905	1,594
$12,000 under $13,000	758,801	9,474,674	758,801	9,445,879	36,025	4,510	25,607	2,184	23,842	2,327
$13,000 under $14,000	649,495	8,740,157	649,495	8,712,418	33,440	4,078	24,412	2,370	22,285	1,707
$14,000 under $15,000	595,304	8,620,143	595,304	8,590,938	38,676	3,628	29,598	2,284	18,759	1,344
$15,000 under $20,000	1,608,467	27,519,164	1,608,467	27,414,257	136,077	17,823	113,599	10,404	70,882	7,419
$20,000 under $25,000	445,075	9,709,791	445,075	9,670,873	54,233	6,963	42,720	4,116	19,329	2,847
$25,000 under $30,000	79,423	2,141,000	79,423	2,133,950	*6,172	*998	*6,172	*730	*4,874	*268
$30,000 or more	23,048	773,540	23,048	770,136	*2,596	*784	*2,596	*519	*2,596	*265
Taxable returns, total	**17,934,546**	**160,476,431**	**17,934,546**	**159,903,555**	**708,357**	**89,285**	**578,911**	**45,244**	**386,441**	**44,041**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	*3,318	*4,152	*3,318	*3,925	—	—	—	—	—	—
$2,000 under $3,000	739,349	2,079,255	739,349	2,061,747	*17,561	*722	*15,069	*632	*5,783	*90
$3,000 under $4,000	1,740,094	6,080,743	1,740,094	6,042,625	55,647	9,188	48,878	2,307	23,990	6,881
$4,000 under $5,000	1,586,271	7,163,082	1,586,271	7,129,533	32,448	3,582	31,648	1,898	*18,514	*1,684
$5,000 under $6,000	1,715,061	9,380,343	1,715,061	9,351,731	30,322	5,563	24,354	2,008	23,555	3,555
$6,000 under $7,000	1,687,808	10,982,021	1,687,808	10,946,153	49,303	3,550	38,750	1,991	23,290	1,559
$7,000 under $8,000	1,637,100	12,290,476	1,637,100	12,250,028	56,540	5,509	48,972	3,714	31,749	1,794
$8,000 under $9,000	1,517,152	12,869,148	1,517,152	12,832,936	43,527	8,493	40,543	3,183	27,993	5,311
$9,000 under $10,000	1,223,098	11,596,649	1,223,098	11,563,722	41,897	5,081	29,160	2,414	30,150	2,667
$10,000 under $11,000	1,050,020	11,006,316	1,050,020	10,973,152	37,629	5,078	28,006	2,350	20,945	2,728
$11,000 under $12,000	875,662	10,045,777	875,662	10,009,554	36,264	3,734	28,827	2,140	17,905	1,594
$12,000 under $13,000	758,801	9,474,674	758,801	9,445,879	36,025	4,510	25,607	2,184	23,842	2,327
$13,000 under $14,000	649,495	8,740,157	649,495	8,712,418	33,440	4,078	24,412	2,370	22,285	1,707
$14,000 under $15,000	595,304	8,620,143	595,304	8,590,938	38,676	3,628	29,598	2,284	18,759	1,344
$15,000 under $20,000	1,608,467	27,519,164	1,608,467	27,414,257	136,077	17,823	113,599	10,404	70,882	7,419
$20,000 under $25,000	445,075	9,709,791	445,075	9,670,873	54,233	6,963	42,720	4,116	19,329	2,847
$25,000 under $30,000	79,423	2,141,000	79,423	2,133,950	*6,172	*998	*6,172	*730	*4,874	*268
$30,000 or more	23,048	773,540	23,048	770,136	*2,596	*784	*2,596	*519	*2,596	*265
Total nontaxable returns	**10,675,473**	**21,696,752**	**10,618,513**	**21,541,763**	**237,230**	**30,651**	**201,670**	**14,799**	**138,510**	**15,852**
All returns, summary:										
Under $5,000	13,864,139	31,633,709	13,807,179	31,399,393	342,886	44,143	297,265	19,636	186,797	24,507
$5,000 under $10,000	8,651,306	62,410,097	8,651,306	62,226,008	221,589	28,197	181,779	13,310	136,737	14,886
$10,000 under $15,000	3,938,561	47,985,881	3,938,561	47,830,702	182,034	21,028	136,450	11,328	103,736	9,700
$15,000 or more	2,156,013	40,143,496	2,156,013	39,989,215	199,078	26,568	165,087	15,769	97,681	10,799

Footnotes at end of table.

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

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

Size of adjusted gross income	Interest received		Total deductions		Exemptions[2]		Taxable income		Income tax before credits
	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number of returns	Amount	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total	**6,739,898**	**666,189**	**28,607,034**	**52,827,155**	**52,159,598**	**39,119,699**	**19,637,873**	**102,250,759**	**19,090,371**
No adjusted gross income	—	—	—	—	*11,940	*8,955	—	—	—
$1 under $1,000	432,280	32,028	3,026,846	5,107,922	3,599,880	2,699,910	—	—	—
$1,000 under $2,000	640,606	50,230	3,504,646	5,980,906	4,411,589	3,308,692	22,332	2,856	411
$2,000 under $3,000	664,943	54,699	3,002,389	5,130,113	4,054,045	3,040,534	1,294,778	379,477	53,326
$3,000 under $4,000	441,875	38,883	2,229,533	3,797,856	3,251,543	2,438,657	1,883,203	1,909,787	280,386
$4,000 under $5,000	308,831	33,968	2,097,740	3,639,401	3,517,695	2,638,271	1,866,370	3,426,668	534,263
$5,000 under $6,000	384,394	29,195	2,208,748	3,866,156	3,942,493	2,956,870	2,106,550	5,340,628	874,000
$6,000 under $7,000	425,762	39,929	1,945,980	3,464,647	3,730,933	2,798,200	1,895,799	6,409,444	1,078,125
$7,000 under $8,000	397,648	38,654	1,710,817	3,063,278	3,358,266	2,518,700	1,699,039	7,274,874	1,261,543
$8,000 under $9,000	360,577	30,901	1,553,902	2,801,395	3,256,773	2,442,580	1,544,617	7,939,805	1,412,167
$9,000 under $10,000	332,562	30,524	1,231,859	2,253,900	2,691,414	2,018,561	1,231,859	7,407,504	1,350,931
$10,000 under $11,000	305,994	30,490	1,058,051	1,984,719	2,550,923	1,913,192	1,056,803	7,194,211	1,331,834
$11,000 under $12,000	320,179	34,628	876,910	1,710,087	2,106,280	1,579,710	876,910	6,770,678	1,274,282
$12,000 under $13,000	248,442	26,468	758,801	1,551,402	1,868,654	1,401,491	758,801	6,521,781	1,241,665
$13,000 under $14,000	222,914	26,032	649,495	1,391,335	1,634,507	1,225,880	649,495	6,122,942	1,180,575
$14,000 under $15,000	235,803	27,861	595,304	1,375,398	1,610,306	1,207,730	595,304	6,037,016	1,170,296
$15,000 under $20,000	713,560	95,706	1,608,467	4,188,756	4,795,314	3,596,486	1,608,467	19,733,923	3,924,853
$20,000 under $25,000	244,028	36,071	445,075	1,234,719	1,446,419	1,084,814	445,075	7,390,257	1,550,468
$25,000 under $30,000	43,725	6,783	79,423	221,749	260,019	195,014	79,423	1,724,237	393,519
$30,000 or more	15,775	3,140	23,048	63,416	60,605	45,454	23,048	664,670	177,727
Taxable returns, total	**5,060,704**	**527,053**	**17,934,546**	**34,198,861**	**33,575,601**	**25,181,701**	**17,934,546**	**101,095,870**	**18,924,254**
No adjusted gross income	—	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	*2,985	*227	*3,318	*663	*3,318	*2,489	*3,318	*1,000	*149
$2,000 under $3,000	208,496	17,418	739,349	1,217,761	739,349	554,512	739,349	306,981	43,164
$3,000 under $4,000	402,645	31,238	1,740,094	2,885,957	1,784,176	1,338,132	1,740,094	1,856,654	272,853
$4,000 under $5,000	280,890	31,865	1,586,271	2,667,983	1,765,708	1,324,281	1,586,271	3,170,818	497,268
$5,000 under $6,000	336,719	25,057	1,715,061	2,906,637	2,046,746	1,535,060	1,715,061	4,938,646	815,764
$6,000 under $7,000	389,810	34,309	1,687,808	2,944,740	2,508,934	1,881,701	1,687,808	6,155,581	1,041,706
$7,000 under $8,000	397,648	38,654	1,637,100	2,912,187	2,900,489	2,175,367	1,637,100	7,202,923	1,251,268
$8,000 under $9,000	360,577	30,901	1,517,152	2,724,540	2,969,017	2,226,763	1,517,152	7,917,845	1,409,063
$9,000 under $10,000	331,762	30,261	1,223,098	2,236,299	2,616,742	1,962,557	1,223,098	7,397,794	1,349,539
$10,000 under $11,000	304,746	30,436	1,050,020	1,967,854	2,472,746	1,854,560	1,050,020	7,183,903	1,330,352
$11,000 under $12,000	320,179	34,628	875,662	1,707,466	2,092,552	1,569,414	875,662	6,768,897	1,274,025
$12,000 under $13,000	248,442	26,468	758,801	1,551,402	1,868,654	1,401,491	758,801	6,521,781	1,241,665
$13,000 under $14,000	222,914	26,032	649,495	1,391,335	1,634,507	1,225,880	649,495	6,122,942	1,180,575
$14,000 under $15,000	235,803	27,861	595,304	1,375,398	1,610,306	1,207,730	595,304	6,037,016	1,170,296
$15,000 under $20,000	713,560	95,706	1,608,467	4,188,756	4,795,314	3,596,486	1,608,467	19,733,923	3,924,853
$20,000 under $25,000	244,028	36,071	445,075	1,234,719	1,446,419	1,084,814	445,075	7,390,257	1,550,468
$25,000 under $30,000	43,725	6,783	79,423	221,749	260,019	195,014	79,423	1,724,237	393,519
$30,000 or more	15,775	3,140	23,048	63,416	60,605	45,454	23,048	664,670	177,727
Total nontaxable returns	**1,679,194**	**139,137**	**10,672,488**	**18,628,294**	**18,583,997**	**13,937,998**	**1,703,327**	**1,154,889**	**166,118**
All returns, summary:									
Under $5,000	2,488,535	209,808	13,861,154	23,656,198	18,846,692	14,135,019	5,066,683	5,718,788	868,387
$5,000 under $10,000	1,900,943	169,203	8,651,306	15,449,377	16,979,879	12,734,909	8,477,864	34,372,255	5,976,766
$10,000 under $15,000	1,333,332	145,479	3,938,561	8,012,939	9,770,670	7,328,003	3,937,313	32,646,629	6,198,652
$15,000 or more	1,017,088	141,699	2,156,013	5,708,640	6,562,357	4,921,768	2,156,013	29,513,088	6,046,567

Footnotes at end of table.

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

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

Size of adjusted gross income	Credit for contributions to candidates for public office		General tax credit		Earned income credit					
					Total		Used to offset income tax before credits		Refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total	**710,182**	**16,696**	**19,637,873**	**2,094,187**	**3,252,569**	**665,292**	**1,350,675**	**131,454**	**2,500,086**	**533,838**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	212,799	12,268	—	—	212,799	12,268
$1,000 under $2,000	—	—	22,332	379	363,539	55,893	—	—	363,539	55,893
$2,000 under $3,000	*7,101	*38	1,294,776	36,032	322,940	80,778	*332	*8	322,940	80,770
$3,000 under $4,000	50,694	880	1,883,203	67,806	358,197	123,936	36,235	1,819	358,197	122,117
$4,000 under $5,000	60,030	1,225	1,866,370	89,407	456,840	157,723	168,586	18,421	456,840	139,302
$5,000 under $6,000	51,465	1,252	2,106,550	139,650	530,291	133,790	311,500	42,420	459,851	91,370
$6,000 under $7,000	82,486	1,689	1,895,799	165,613	521,841	78,074	394,643	48,956	255,187	29,117
$7,000 under $8,000	47,279	681	1,699,039	178,944	486,122	22,831	439,379	19,830	70,733	3,001
$8,000 under $9,000	65,335	1,250	1,544,617	186,947						
$9,000 under $10,000	40,715	1,166	1,231,859	168,021						
$10,000 under $11,000	53,559	1,671	1,056,803	161,401						
$11,000 under $12,000	35,526	1,025	876,910	144,252						
$12,000 under $13,000	38,249	877	758,801	133,105						
$13,000 under $14,000	27,096	618	649,495	116,739			NOT APPLICABLE			
$14,000 under $15,000	34,170	847	595,304	108,349						
$15,000 under $20,000	83,693	2,310	1,608,467	296,450						
$20,000 under $25,000	27,300	1,005	445,075	82,011						
$25,000 under $30,000	*2,888	*105	79,423	14,867						
$30,000 or more	*2,596	*58	23,048	4,215						
Taxable returns, total	**686,154**	**16,061**	**17,934,546**	**1,986,285**	**752,483**	**73,873**	**752,483**	**73,873**		
No adjusted gross income	—	—	—	—	—	—	—	—		
$1 under $1,000	—	—	—	—	—	—	—	—		
$1,000 under $2,000	—	—	*3,318	*116	—	—	—	—		
$2,000 under $3,000	*7,101	*38	739,349	25,877	—	—	—	—	NOT APPLICABLE	
$3,000 under $4,000	45,219	815	1,740,094	62,158	—	—	—	—		
$4,000 under $5,000	60,030	1,225	1,586,271	70,833	—	—	—	—		
$5,000 under $6,000	48,974	1,127	1,715,061	107,088	70,440	16,871	70,440	16,871		
$6,000 under $7,000	69,750	1,276	1,687,808	140,599	266,654	37,963	266,654	37,963		
$7,000 under $8,000	44,295	657	1,637,100	169,485	415,389	19,038	415,389	19,038		
$8,000 under $9,000	65,335	1,250	1,517,152	183,843						
$9,000 under $10,000	40,715	1,166	1,223,098	166,628						
$10,000 under $11,000	53,217	1,662	1,050,020	159,928						
$11,000 under $12,000	35,526	1,025	875,662	143,995						
$12,000 under $13,000	38,249	877	758,801	133,105						
$13,000 under $14,000	27,096	618	649,495	116,739			NOT APPLICABLE			
$14,000 under $15,000	34,170	847	595,304	108,349						
$15,000 under $20,000	83,693	2,310	1,608,467	296,450						
$20,000 under $25,000	27,300	1,005	445,075	82,011						
$25,000 under $30,000	*2,888	*105	79,423	14,867						
$30,000 or more	*2,596	*58	23,048	4,215						
Total nontaxable returns	**24,028**	**635**	**1,703,327**	**107,902**	**2,500,086**	**591,420**	**598,192**	**57,581**	**2,500,086**	**533,838**
All returns, summary:										
Under $5,000	117,825	2,143	5,066,683	193,624	1,714,315	430,598	205,153	20,248	1,714,315	410,350
$5,000 under $10,000	287,280	6,038	8,477,864	839,175	1,538,254	234,694	1,145,522	111,206	785,771	123,488
$10,000 under $15,000	168,600	5,036	3,937,313	663,845						
$15,000 or more	116,477	3,479	2,156,013	397,544			NOT APPLICABLE			

Footnotes at end of table.

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

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

Size of adjusted gross income	Income tax after credits		Total tax liability		Taxpayments				Tax due at time of filing	
					Total[2]		Income tax withheld			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	**17,934,546**	**16,848,005**	**17,934,546**	**16,848,005**	**27,936,807**	**23,584,133**	**27,910,835**	**23,539,973**	**1,511,175**	**288,195**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	2,811,327	118,046	2,811,327	117,114	—	—
$1,000 under $2,000	*3,318	*33	*3,318	*33	3,377,985	387,214	3,377,985	385,819	—	—
$2,000 under $3,000	739,349	17,249	739,349	17,249	2,870,906	634,972	2,870,573	633,717	35,645	818
$3,000 under $4,000	1,740,094	209,881	1,740,094	209,881	2,153,186	721,579	2,150,201	718,176	80,524	6,822
$4,000 under $5,000	1,586,271	425,210	1,586,271	425,210	2,033,561	965,834	2,030,577	963,885	67,273	9,126
$5,000 under $6,000	1,715,061	690,647	1,715,061	690,647	2,184,266	1,307,661	2,177,964	1,302,220	68,932	9,564
$6,000 under $7,000	1,687,808	861,867	1,687,808	861,867	1,925,281	1,441,952	1,918,979	1,438,600	86,636	7,139
$7,000 under $8,000	1,637,100	1,062,089	1,637,100	1,062,089	1,703,846	1,574,453	1,701,355	1,570,996	114,109	13,016
$8,000 under $9,000	1,517,152	1,223,969	1,517,152	1,223,969	1,553,902	1,724,530	1,550,918	1,723,038	88,919	11,108
$9,000 under $10,000	1,223,098	1,181,745	1,223,098	1,181,745	1,231,859	1,576,464	1,231,859	1,576,464	78,764	12,116
$10,000 under $11,000	1,050,020	1,168,762	1,050,020	1,168,762	1,055,413	1,524,761	1,053,822	1,522,272	74,364	10,413
$11,000 under $12,000	875,662	1,129,006	875,662	1,129,006	876,910	1,422,222	876,910	1,421,336	77,739	12,691
$12,000 under $13,000	758,801	1,107,684	758,801	1,107,684	757,553	1,378,176	757,553	1,378,176	64,733	10,999
$13,000 under $14,000	649,495	1,063,218	649,495	1,063,218	649,495	1,275,461	649,495	1,275,441	86,760	13,986
$14,000 under $15,000	595,304	1,061,101	595,304	1,061,101	595,304	1,278,097	595,304	1,278,097	59,319	11,855
$15,000 under $20,000	1,608,467	3,626,093	1,608,467	3,626,093	1,608,467	4,175,192	1,608,467	4,167,402	291,289	68,492
$20,000 under $25,000	445,075	1,467,451	445,075	1,467,451	445,075	1,547,177	445,075	1,542,401	172,670	53,336
$25,000 under $30,000	79,423	378,547	79,423	378,547	79,423	365,885	79,423	363,983	50,320	25,604
$30,000 or more	23,048	173,453	23,048	173,453	23,048	164,457	23,048	160,837	13,179	11,109
Taxable returns, total	**17,934,546**	**16,848,005**	**17,934,546**	**16,848,005**	**17,845,949**	**22,070,693**	**17,820,310**	**22,033,510**	**1,511,175**	**288,195**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	*3,318	*33	*3,318	*33	*3,318	*255	*3,318	*255	—	—
$2,000 under $3,000	739,349	17,249	739,349	17,249	714,652	192,321	714,652	191,784	35,645	818
$3,000 under $4,000	1,740,094	209,881	1,740,094	209,881	1,704,562	615,374	1,701,577	612,809	80,524	6,822
$4,000 under $5,000	1,586,271	425,210	1,586,271	425,210	1,574,334	815,942	1,571,350	813,993	67,273	9,126
$5,000 under $6,000	1,715,061	690,647	1,715,061	690,647	1,711,277	1,137,466	1,704,975	1,135,120	68,932	9,564
$6,000 under $7,000	1,687,808	861,867	1,687,808	861,867	1,684,025	1,352,525	1,677,723	1,349,174	86,636	7,139
$7,000 under $8,000	1,637,100	1,062,089	1,637,100	1,062,089	1,632,122	1,544,847	1,629,631	1,541,389	114,109	13,016
$8,000 under $9,000	1,517,152	1,223,969	1,517,152	1,223,969	1,517,152	1,712,793	1,514,168	1,711,301	88,919	11,108
$9,000 under $10,000	1,223,098	1,181,745	1,223,098	1,181,745	1,223,098	1,572,506	1,223,098	1,572,506	78,764	12,116
$10,000 under $11,000	1,050,020	1,168,762	1,050,020	1,168,762	1,047,382	1,521,008	1,045,791	1,518,520	74,364	10,413
$11,000 under $12,000	875,662	1,129,006	875,662	1,129,006	875,662	1,421,210	875,662	1,420,324	77,739	12,691
$12,000 under $13,000	758,801	1,107,684	758,801	1,107,684	757,553	1,378,176	757,553	1,378,176	64,733	10,999
$13,000 under $14,000	649,495	1,063,218	649,495	1,063,218	649,495	1,275,461	649,495	1,275,441	86,760	13,986
$14,000 under $15,000	595,304	1,061,101	595,304	1,061,101	595,304	1,278,097	595,304	1,278,097	59,319	11,855
$15,000 under $20,000	1,608,467	3,626,093	1,608,467	3,626,093	1,608,467	4,175,192	1,608,467	4,167,402	291,289	68,492
$20,000 under $25,000	445,075	1,467,451	445,075	1,467,451	445,075	1,547,177	445,075	1,542,401	172,670	53,336
$25,000 under $30,000	79,423	378,547	79,423	378,547	79,423	365,885	79,423	363,983	50,320	25,604
$30,000 or more	23,048	173,453	23,048	173,453	23,048	164,457	23,048	160,837	13,179	11,109
Total nontaxable returns	—	—	—	—	**10,090,858**	**1,513,439**	**10,090,525**	**1,506,463**	—	—
All returns, summary:										
Under $5,000	4,069,032	652,372	4,069,032	652,372	13,246,965	2,827,645	13,240,663	2,818,711	183,442	16,766
$5,000 under $10,000	7,780,219	5,020,318	7,780,219	5,020,318	8,599,154	7,625,060	8,581,075	7,611,317	437,360	52,944
$10,000 under $15,000	3,929,282	5,529,771	3,929,282	5,529,771	3,934,675	6,878,717	3,933,084	6,875,322	362,915	59,944
$15,000 or more	2,156,013	5,645,544	2,156,013	5,645,544	2,156,013	6,252,712	2,156,013	6,234,622	527,458	158,541

Footnotes at end of table.

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

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

Size of adjusted gross income	Tax paid with return		Balance due after remittance		Total overpayment		Overpayment refunded		Exemptions	
									Exemptions for taxpayers	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Number of exemptions
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns, total	**1,143,913**	**209,191**	**448,043**	**79,004**	**26,729,258**	**7,558,162**	**26,688,544**	**7,550,612**	**28,610,019**	**35,876,383**
No adjusted gross income	—	—	—	—	—	—	—	—	*2,985	*2,985
$1 under $1,000	—	—	—	—	2,851,851	130,314	2,842,897	130,081	3,026,846	3,136,452
$1,000 under $2,000	—	—	—	—	3,404,577	443,075	3,400,792	442,861	3,504,646	3,720,152
$2,000 under $3,000	26,691	630	*8,954	*188	2,905,542	699,311	2,899,574	697,786	3,002,389	3,239,788
$3,000 under $4,000	63,698	5,605	*19,810	*1,218	2,143,231	640,637	2,143,231	640,637	2,229,533	2,456,717
$4,000 under $5,000	43,399	5,464	*23,874	*3,662	2,012,563	689,052	2,006,594	688,774	2,097,740	2,465,512
$5,000 under $6,000	35,798	4,432	35,625	5,133	2,139,816	717,948	2,136,831	716,229	2,208,748	2,655,859
$6,000 under $7,000	54,774	3,140	35,645	3,999	1,856,359	616,341	1,853,375	615,613	1,945,980	2,454,400
$7,000 under $8,000	69,534	6,657	61,798	6,359	1,596,708	528,381	1,591,233	526,617	1,710,817	2,188,385
$8,000 under $9,000	57,665	7,188	35,039	3,920	1,464,983	511,669	1,464,183	511,488	1,553,902	2,011,301
$9,000 under $10,000	55,241	7,516	31,983	4,600	1,153,095	406,835	1,153,095	406,835	1,231,859	1,667,806
$10,000 under $11,000	52,535	7,448	26,679	2,964	983,687	366,411	982,439	366,326	1,058,051	1,530,896
$11,000 under $12,000	58,930	7,966	22,443	4,725	799,171	305,908	797,923	305,387	876,910	1,298,908
$12,000 under $13,000	47,001	6,327	24,172	4,672	694,068	281,491	694,068	281,491	758,801	1,150,662
$13,000 under $14,000	70,613	10,491	19,639	3,495	562,735	226,228	562,735	226,228	649,495	1,013,230
$14,000 under $15,000	45,412	6,065	17,792	5,790	535,642	228,852	535,642	228,852	595,304	975,117
$15,000 under $20,000	245,530	54,190	57,381	14,301	1,313,853	617,591	1,313,853	617,480	1,608,467	2,845,422
$20,000 under $25,000	159,077	45,799	21,725	7,537	272,405	133,061	272,405	133,061	445,075	862,233
$25,000 under $30,000	47,432	23,799	*2,888	*1,805	29,103	12,943	29,103	12,943	79,423	157,257
$30,000 or more	*10,583	*6,473	*2,596	*4,636	9,869	2,113	*8,571	*1,921	23,048	43,301
Taxable returns, total	**1,143,913**	**209,191**	**448,043**	**79,004**	**16,418,903**	**5,510,884**	**16,396,896**	**5,506,905**	**17,934,546**	**23,522,321**
No adjusted gross income	—	—	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	*3,318	*222	*3,318	*222	*3,318	*3,318
$2,000 under $3,000	26,691	630	*8,954	*188	703,704	175,890	703,704	175,890	739,349	739,349
$3,000 under $4,000	63,698	5,605	*19,810	*1,218	1,658,770	412,315	1,658,770	412,315	1,740,094	1,742,585
$4,000 under $5,000	43,399	5,464	*23,874	*3,662	1,518,998	399,858	1,513,029	399,581	1,586,271	1,683,814
$5,000 under $6,000	35,798	4,432	35,625	5,133	1,646,129	456,383	1,643,144	456,264	1,715,061	1,859,481
$6,000 under $7,000	54,774	3,140	35,645	3,999	1,601,172	497,797	1,598,188	497,069	1,687,808	1,994,192
$7,000 under $8,000	69,534	6,657	61,798	6,359	1,522,991	495,774	1,517,516	494,010	1,637,100	2,050,237
$8,000 under $9,000	57,665	7,188	35,039	3,920	1,428,233	499,932	1,427,433	499,751	1,517,152	1,938,600
$9,000 under $10,000	55,241	7,516	31,983	4,600	1,144,334	402,877	1,144,334	402,877	1,223,098	1,652,277
$10,000 under $11,000	52,535	7,448	26,679	2,964	975,656	362,659	974,408	362,574	1,050,020	1,514,834
$11,000 under $12,000	58,930	7,966	22,443	4,725	797,923	304,896	796,675	304,375	875,662	1,296,412
$12,000 under $13,000	47,001	6,327	24,172	4,672	694,068	281,491	694,068	281,491	758,801	1,150,662
$13,000 under $14,000	70,613	10,491	19,639	3,495	562,735	226,228	562,735	226,228	649,495	1,013,230
$14,000 under $15,000	45,412	6,065	17,792	5,790	535,642	228,852	535,642	228,852	595,304	975,117
$15,000 under $20,000	245,530	54,190	57,381	14,301	1,313,853	617,591	1,313,853	617,480	1,608,467	2,845,422
$20,000 under $25,000	159,077	45,799	21,725	7,537	272,405	133,061	272,405	133,061	445,075	862,233
$25,000 under $30,000	47,432	23,799	*2,888	*1,805	29,103	12,943	29,103	12,943	79,423	157,257
$30,000 or more	*10,583	*6,473	*2,596	*4,636	9,869	2,113	*8,571	*1,921	23,048	43,301
Total nontaxable returns	—	—	—	—	**10,310,355**	**2,047,278**	**10,291,648**	**2,043,707**	**10,675,473**	**12,354,062**
All returns, summary:										
Under $5,000	133,788	11,698	52,638	5,068	13,317,764	2,602,389	13,293,088	2,600,140	13,864,139	15,021,606
$5,000 under $10,000	275,012	26,934	200,090	24,011	8,210,961	2,781,174	8,198,717	2,776,782	8,651,306	10,977,751
$10,000 under $15,000	274,491	38,298	110,725	21,646	3,575,303	1,408,890	3,572,807	1,408,285	3,938,561	5,968,813
$15,000 or more	462,622	130,261	84,590	28,280	1,625,230	765,709	1,623,932	765,406	2,156,013	3,908,213

Footnotes at end of table.

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

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

Size of adjusted gross income	Exemptions—Continued						Taxpayers with positive response to presidential election campaign fund question	
	Exemptions for age 65 or over		Exemptions for taxpayers' dependents		Exemptions other than age or blindness		Number of returns	Number of "Yes"—boxes checked
	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions		
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	**381,117**	**443,667**	**7,676,224**	**15,820,033**	**28,610,019**	**51,696,416**	**8,904,141**	**11,183,002**
No adjusted gross income	—	—	*2,985	*8,955	*2,985	*11,940	*2,985	*2,985
$1 under $1,000	53,288	58,266	233,879	402,177	3,026,846	3,538,629	646,380	668,487
$1,000 under $2,000	35,734	43,301	393,103	648,136	3,504,646	4,368,288	911,120	956,733
$2,000 under $3,000	75,819	87,565	374,355	723,708	3,002,389	3,963,496	864,000	917,030
$3,000 under $4,000	47,414	50,399	421,317	744,427	2,229,533	3,201,144	714,574	761,298
$4,000 under $5,000	41,196	47,965	519,033	1,001,234	2,097,740	3,466,746	688,048	776,548
$5,000 under $6,000	31,453	45,383	629,162	1,241,251	2,208,748	3,897,110	744,013	901,642
$6,000 under $7,000	*22,022	*33,959	594,106	1,239,590	1,945,980	3,693,990	633,061	798,002
$7,000 under $8,000	*5,969	*5,969	565,689	1,160,928	1,710,817	3,349,313	573,331	720,347
$8,000 under $9,000	*12,738	*12,738	548,414	1,231,934	1,553,902	3,243,235	535,533	684,964
$9,000 under $10,000	*11,776	*11,776	487,910	1,011,832	1,231,859	2,679,638	439,346	599,135
$10,000 under $11,000	11,918	13,166	455,542	1,006,861	1,058,051	2,537,757	391,662	549,741
$11,000 under $12,000	*9,079	*10,327	367,885	797,045	876,910	2,095,953	315,198	460,352
$12,000 under $13,000	*3,744	*3,744	326,499	713,000	758,801	1,863,662	257,676	393,363
$13,000 under $14,000	*1,733	*1,875	285,233	618,154	649,495	1,631,384	210,169	311,667
$14,000 under $15,000	*7,689	*7,689	289,466	627,500	595,304	1,602,617	213,529	337,730
$15,000 under $20,000	*5,651	*5,651	873,141	1,944,241	1,608,467	4,789,663	562,698	961,650
$20,000 under $25,000	*2,596	*2,596	253,096	580,292	445,075	1,442,525	164,247	309,484
$25,000 under $30,000	—	—	46,838	102,762	79,423	260,019	26,187	52,374
$30,000 or more	*1,298	*1,298	*8,571	*16,006	23,048	59,307	*10,384	*19,470
Taxable returns, total	**143,276**	**160,835**	**4,941,838**	**9,881,883**	**17,934,546**	**33,404,204**	**6,127,363**	**7,993,669**
No adjusted gross income	—	—	—	—	—	—	—	—
$1 under $1,000	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	*3,318	*3,318	—	—
$2,000 under $3,000	—	—	—	—	739,349	739,349	218,425	218,425
$3,000 under $4,000	*11,443	*11,443	30,148	30,148	1,740,094	1,772,733	586,797	586,797
$4,000 under $5,000	*20,891	*20,891	49,558	61,003	1,586,271	1,744,817	539,253	573,889
$5,000 under $6,000	*14,729	*17,713	146,421	169,552	1,715,061	2,029,033	579,169	639,615
$6,000 under $7,000	*22,022	*33,959	335,934	477,799	1,687,808	2,471,991	541,766	643,913
$7,000 under $8,000	*5,969	*5,969	491,972	841,299	1,637,100	2,891,536	547,465	674,583
$8,000 under $9,000	*12,738	*12,738	511,664	1,016,879	1,517,152	2,955,479	528,766	672,229
$9,000 under $10,000	*11,776	*11,776	479,149	952,689	1,223,098	2,604,966	435,562	591,567
$10,000 under $11,000	11,918	13,166	447,511	944,746	1,050,020	2,459,580	390,072	546,561
$11,000 under $12,000	*9,079	*10,327	366,637	785,813	875,662	2,082,225	315,198	460,352
$12,000 under $13,000	*3,744	*3,744	326,499	713,000	758,801	1,863,662	257,676	393,363
$13,000 under $14,000	*1,733	*1,875	285,233	618,154	649,495	1,631,384	210,169	311,667
$14,000 under $15,000	*7,689	*7,689	289,466	627,500	595,304	1,602,617	213,529	337,730
$15,000 under $20,000	*5,651	*5,651	873,141	1,944,241	1,608,467	4,789,663	562,698	961,650
$20,000 under $25,000	*2,596	*2,596	253,096	580,292	445,075	1,442,525	164,247	309,484
$25,000 under $30,000	—	—	46,838	102,762	79,423	260,019	26,187	52,374
$30,000 or more	*1,298	*1,298	*8,571	*16,006	23,048	59,307	*10,384	*19,470
Total nontaxable returns	**237,841**	**282,832**	**2,734,386**	**5,938,150**	**10,675,473**	**18,292,212**	**2,776,778**	**3,189,333**
All returns, summary:								
Under $5,000	253,451	287,496	1,944,672	3,528,637	13,864,139	18,550,243	3,827,107	4,083,081
$5,000 under $10,000	83,958	109,825	2,825,281	5,885,535	8,651,306	16,863,286	2,925,284	3,704,090
$10,000 under $15,000	34,163	36,801	1,724,625	3,762,560	3,938,561	9,731,373	1,388,234	2,052,853
$15,000 or more	*9,545	*9,545	1,181,646	2,643,301	2,156,013	6,551,514	763,516	1,342,978

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

[1]Includes $1,782,000 of "other income" reported on 1,936 returns.

[2]Includes 19,515 exemptions for blindness reported on 19,515 returns.

[3]Includes $9,840,000 of "excess social security taxes withheld" reported on 97,889 returns.

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

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

Tax status and size of income under alternative concepts	Number of returns	Amount of income	Tax preferences excluded from adjusted gross income[1]		Investment interest per income concept[2]		Adjusted gross income less deficit	Deductions per income concept[3]		
			Number of returns	Amount	Number of returns	Amount		Total	Interest[4]	
									Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Part I—All Returns										
Size of adjusted gross income										
Total	**84,670,389**	**1,053,895,687**	**15,673,879**	**23,237,533**	**14,124,505**	**5,523,455**	**1,053,895,687**	**247,644,764**	**23,366,640**	**43,415,463**
Under $200,000	84,628,628	1,038,163,816	15,634,297	19,528,766	14,095,455	4,998,573	1,038,163,816	244,215,227	23,334,141	42,744,318
$200,000 under $500,000	36,357	10,171,295	34,324	1,802,773	25,175	320,780	10,171,295	2,069,621	26,262	436,995
$500,000 under $1,000,000	4,047	2,694,559	3,937	832,303	2,875	104,034	2,694,559	648,211	3,155	123,402
$1,000,000 or more	1,357	2,866,017	1,321	1,073,691	1,000	100,069	2,866,017	711,704	1,082	110,749
Size of expanded income[5]										
Total	**84,670,389**	**1,071,352,188**	**15,673,879**	**23,237,533**	**14,310,764**	**5,781,032**	**1,053,895,687**	**241,883,731**	**21,625,954**	**37,634,431**
Under $200,000	84,616,802	1,049,187,700	15,622,426	17,906,854	14,274,085	5,271,284	1,036,552,129	238,651,821	21,602,127	37,486,350
$200,000 under $500,000	45,154	12,758,536	43,165	2,261,982	30,783	306,043	10,802,597	1,866,695	20,533	122,764
$500,000 under $1,000,000	5,942	3,969,870	5,833	1,108,922	4,091	98,008	2,958,955	586,810	2,395	16,514
$1,000,000 or more	2,491	5,436,081	2,455	1,959,775	1,805	105,699	3,582,005	758,404	899	8,803
Size of adjusted gross income plus tax preferences										
Total	**84,670,389**	**1,077,133,220**	**15,673,879**	**23,237,533**	**14,310,764**	**5,781,032**	**1,053,895,687**	**247,644,764**	**23,366,640**	**43,415,463**
Under $200,000	84,613,877	1,053,800,952	15,619,546	17,792,498	14,271,160	5,132,025	1,036,008,453	243,672,905	23,322,698	42,600,747
$200,000 under $500,000	47,597	13,443,554	45,564	2,311,865	33,226	375,527	11,131,689	2,299,578	36,949	509,106
$500,000 under $1,000,000	6,293	4,197,436	6,183	1,132,392	4,442	127,218	3,065,044	740,134	4,900	148,810
$1,000,000 or more	2,622	5,691,279	2,586	2,000,778	1,936	146,262	3,690,501	932,146	2,093	156,800
Size of adjusted gross income less investment interest										
Total	**84,670,389**	**1,048,372,231**	**15,673,879**	**23,237,533**	**14,124,505**	**5,523,455**	**1,053,895,687**	**242,121,308**	**21,676,949**	**37,892,008**
Under $200,000	84,631,043	1,033,578,599	15,636,667	19,660,953	14,097,870	5,141,243	1,038,719,842	239,339,036	21,659,346	37,763,976
$200,000 under $500,000	34,311	9,587,445	32,322	1,750,513	23,129	250,720	9,838,165	1,683,442	15,707	105,846
$500,000 under $1,000,000	3,763	2,504,110	3,654	796,341	2,591	69,520	2,573,630	514,397	1,451	13,592
$1,000,000 or more	1,272	2,702,077	1,236	1,029,726	915	61,973	2,764,050	584,432	445	8,594
Part II—Taxable Returns										
Size of adjusted gross income										
Total	**64,421,367**	**1,004,445,707**	**13,577,761**	**21,297,126**	**13,609,168**	**5,220,080**	**1,004,445,707**	**207,525,968**	**22,337,557**	**41,287,122**
Under $200,000	64,379,674	988,737,123	13,538,236	17,590,393	13,580,167	4,703,631	988,737,123	204,123,591	22,305,112	40,629,198
$200,000 under $500,000	36,297	10,154,184	34,273	1,801,500	25,131	314,457	10,154,184	2,048,284	28,213	426,464
$500,000 under $1,000,000	**5,396	**5,554,400	**5,252	**1,905,233	**3,870	**201,993	**5,554,400	**1,354,093	**4,232	**231,459
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
Size of expanded income[5]										
Total	**64,421,367**	**1,020,289,104**	**13,577,761**	**21,297,126**	**13,789,032**	**5,453,730**	**1,004,445,707**	**202,072,239**	**20,675,748**	**35,833,392**
Under $200,000	64,367,869	998,155,803	13,526,387	15,983,159	13,752,398	4,947,322	987,119,967	198,908,729	20,651,938	35,687,458
$200,000 under $500,000	45,081	12,738,653	43,100	2,255,716	30,743	303,820	10,786,758	1,821,817	**22,911	**137,132
$500,000 under $1,000,000	**8,417	**9,394,647	**8,274	**3,058,252	4,086	96,888	**6,539,983	**1,341,693	**	**
$1,000,000 or more	**	**	**	**	1,805	105,699	**	**	899	8,803
Size of adjusted gross income plus tax preferences										
Total	**64,421,367**	**1,025,742,833**	**13,577,761**	**21,297,126**	**13,789,032**	**5,453,730**	**1,004,445,707**	**207,525,968**	**22,337,557**	**41,287,122**
Under $200,000	64,364,969	1,002,452,763	13,523,531	15,869,342	13,749,498	4,813,999	986,583,421	203,615,435	22,293,690	40,486,104
$200,000 under $500,000	47,503	13,416,592	45,479	2,305,449	33,165	369,560	11,111,144	2,245,839	36,883	499,116
$500,000 under $1,000,000	**8,895	**9,873,477	**8,751	**3,122,335	**6,369	**270,171	**6,751,142	**1,664,694	**6,984	**301,902
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
Size of adjusted gross income less investment interest										
Total	**64,421,367**	**999,225,627**	**13,577,761**	**21,297,126**	**13,609,168**	**5,220,080**	**1,004,445,707**	**202,305,888**	**20,723,546**	**36,067,042**
Under $200,000	64,382,063	984,445,503	13,540,581	17,721,406	13,582,556	4,839,853	989,285,355	199,538,468	20,705,959	35,941,307
$200,000 under $500,000	34,274	9,577,385	32,293	1,749,653	**25,697	**318,255	9,826,510	1,671,376	15,691	103,549
$500,000 under $1,000,000	**5,030	**5,202,739	**4,887	**1,826,067	**	**	**5,333,842	**1,096,044	1,451	13,592
$1,000,000 or more	**	**	**	**	915	61,973	**	**	445	8,594

Footnotes at end of table.

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

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

Tax status and size of income under alternative concepts	Number of returns	Amount of income	Tax preferences excluded from adjusted gross income[1]		Investment interest per income concept[2]		Adjusted gross income less deficit	Deductions per income concept[3]		
			Number of returns	Amount	Number of returns	Amount		Total	Interest[4]	
									Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Part III—Nontaxable Returns										
Size of adjusted gross income										
Total	**20,249,022**	**49,449,980**	**2,096,118**	**1,940,407**	**515,337**	**303,375**	**49,449,980**	**40,118,795**	**1,029,083**	**2,128,342**
Under $200,000	20,248,954	49,426,693	2,096,061	1,938,373	515,288	294,942	49,426,693	40,091,636	1,029,029	2,115,120
$200,000 under $500,000	60	17,111	51	1,273	44	6,324	17,111	21,337	49	10,530
$500,000 under $1,000,000	**8	**6,176	**6	**760	**5	**2,109	**6,176	**5,822	**5	**2,691
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
Size of expanded income[5]										
Total	**20,249,022**	**51,063,084**	**2,096,118**	**1,940,407**	**521,732**	**327,303**	**49,449,980**	**39,791,493**	**950,206**	**1,801,039**
Under $200,000	20,248,933	51,031,896	2,096,039	1,923,695	521,687	323,961	49,432,162	39,743,093	950,189	1,798,892
$200,000 under $500,000	73	19,883	65	6,266	40	2,222	15,840	44,878	**17	**2,147
$500,000 under $1,000,000	**16	**11,305	**14	**10,447	5	1,119	**1,978	**3,522	**	**
$1,000,000 or more	**	**	**	**	—	—	**	**	—	—
Size of adjusted gross income plus tax preferences										
Total	**20,249,022**	**51,390,387**	**2,096,118**	**1,940,407**	**521,732**	**327,303**	**49,449,980**	**40,118,795**	**1,029,083**	**2,128,342**
Under $200,000	20,248,908	51,348,188	2,096,015	1,923,156	521,662	318,026	49,425,032	40,057,470	1,029,008	2,114,643
$200,000 under $500,000	94	26,961	85	6,417	61	5,967	20,545	53,739	66	9,990
$500,000 under $1,000,000	**20	**15,237	**18	**10,834	**9	**3,309	**4,403	**7,586	**9	**3,709
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
Size of adjusted gross income less investment interest										
Total	**20,249,022**	**49,146,604**	**2,096,118**	**1,940,407**	**515,337**	**303,375**	**49,449,980**	**39,815,420**	**953,403**	**1,824,966**
Under $200,000	20,248,980	49,133,097	2,096,086	1,939,547	515,314	301,390	49,434,487	39,800,568	953,387	1,822,669
$200,000 under $500,000	37	10,059	29	860	**23	**1,985	11,655	12,066	16	2,297
$500,000 under $1,000,000	**5	**3,448	**3	**(6)	**	**	**3,837	**2,786	—	—
$1,000,000 or more	**	**	**	**	—	—	**	**	—	—

Footnotes at end of table.

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

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

Tax status and size of income under alternative concepts	Deductions per income concept—Continued									
	Taxes		Contributions		Medical and dental expenses		Total miscellaneous deductions		Standard deduction	
	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)
Part I—All Returns										
Size of adjusted gross income										
Total	**25,860,608**	**49,610,062**	**24,434,659**	**16,792,387**	**19,062,751**	**12,159,556**	**21,771,915**	**11,913,508**	**58,172,237**	**113,753,788**
Under $200,000	25,819,449	48,471,446	24,394,348	15,586,444	19,040,403	12,122,313	21,735,330	11,538,328	58,171,710	113,752,378
$200,000 under $500,000	35,813	752,072	35,050	614,092	19,451	32,620	31,700	232,560	479	1,282
$500,000 under $1,000,000	4,004	203,055	3,933	245,327	2,204	3,712	3,643	72,615	37	100
$1,000,000 or more	1,342	183,489	1,328	346,524	693	911	1,242	70,005	11	28
Size of expanded income[5]										
Total	**25,860,608**	**49,610,062**	**24,434,659**	**16,792,387**	**19,062,751**	**12,159,556**	**21,771,915**	**11,913,508**	**58,172,237**	**113,753,788**
Under $200,000	25,808,495	48,337,437	24,383,903	15,474,516	19,033,526	12,115,668	21,726,050	11,487,245	58,171,055	113,750,606
$200,000 under $500,000	43,851	807,506	42,664	638,943	24,487	36,219	38,371	258,332	1,088	2,931
$500,000 under $1,000,000	5,818	224,371	5,680	263,351	3,440	6,134	5,246	76,252	70	188
$1,000,000 or more	2,444	240,748	2,412	415,577	1,298	1,534	2,248	91,680	24	63
Size of adjusted gross income plus tax preferences										
Total	**25,860,608**	**49,610,062**	**24,434,659**	**16,792,387**	**19,062,751**	**12,159,556**	**21,771,915**	**11,913,508**	**58,172,237**	**113,753,788**
Under $200,000	25,805,570	48,298,544	24,381,059	15,441,021	19,031,800	12,113,301	21,723,358	11,468,686	58,171,055	113,750,606
$200,000 under $500,000	46,294	830,740	45,034	652,460	25,938	38,197	40,606	266,144	1,088	2,931
$500,000 under $1,000,000	6,169	231,113	6,025	272,168	3,643	6,445	5,576	81,410	70	188
$1,000,000 or more	2,575	249,665	2,541	426,738	1,370	1,612	2,375	97,268	24	63
Size of adjusted gross income less investment interest										
Total	**25,860,608**	**49,610,062**	**24,434,659**	**16,792,387**	**19,062,751**	**12,159,556**	**21,771,915**	**11,913,508**	**58,172,237**	**113,753,788**
Under $200,000	25,821,859	48,512,558	24,396,694	15,624,630	19,041,697	12,124,519	21,737,606	11,560,975	58,171,710	113,752,378
$200,000 under $500,000	33,772	726,987	33,065	597,756	18,365	30,772	29,771	220,798	479	1,282
$500,000 under $1,000,000	3,720	192,674	3,655	236,117	2,037	3,549	3,377	68,366	37	100
$1,000,000 or more	1,257	177,842	1,245	333,884	652	715	1,161	63,369	11	28
Part II—Taxable Returns										
Size of adjusted gross income										
Total	**24,559,315**	**48,078,667**	**23,334,173**	**16,080,691**	**17,931,901**	**10,078,512**	**20,876,913**	**11,144,996**	**39,821,227**	**80,855,981**
Under $200,000	24,518,216	46,941,495	23,293,915	14,876,437	17,909,582	10,041,496	20,840,386	10,780,395	39,820,700	80,854,571
$200,000 under $500,000	35,759	750,953	35,003	612,884	19,425	32,403	31,649	224,297	479	1,282
$500,000 under $1,000,000	**5,340	**386,220	**5,255	**591,369	**2,894	**4,614	**4,878	**140,303	37	100
$1,000,000 or more	**	**	**	**	**	**	**	**	11	28
Size of expanded income[5]										
Total	**24,559,315**	**48,078,667**	**23,334,173**	**16,080,691**	**17,931,901**	**10,078,512**	**20,876,913**	**11,144,996**	**39,821,227**	**80,855,981**
Under $200,000	24,507,273	46,807,499	23,283,481	14,793,297	17,902,728	10,034,788	20,831,104	10,732,885	**39,821,133	**80,855,730
$200,000 under $500,000	43,786	806,193	42,605	608,949	**27,875	**42,190	38,322	247,060	**	**
$500,000 under $1,000,000	**8,256	**464,975	**8,087	**678,445	**	**	**7,487	**165,051	70	188
$1,000,000 or more	**	**	**	**	1,298	1,534	**	**	24	63
Size of adjusted gross income plus tax preferences										
Total	**24,559,315**	**48,078,667**	**23,334,173**	**16,080,691**	**17,931,901**	**10,078,512**	**20,876,913**	**11,144,996**	**39,821,227**	**80,855,981**
Under $200,000	24,504,373	46,769,061	23,280,661	14,760,228	17,901,014	10,032,546	20,828,434	10,714,694	**39,821,133	**80,855,730
$200,000 under $500,000	46,208	829,184	44,955	622,048	25,878	37,918	40,537	254,646	**	**
$500,000 under $1,000,000	**8,734	**480,422	**8,557	**698,415	**5,009	**8,048	**7,942	**175,656	70	188
$1,000,000 or more	**	**	**	**	**	**	**	**	24	63
Size of adjusted gross income less investment interest										
Total	**24,559,315**	**48,078,667**	**23,334,173**	**16,080,691**	**17,931,901**	**10,078,512**	**20,876,913**	**11,144,996**	**39,821,227**	**80,855,981**
Under $200,000	24,520,600	46,982,147	23,296,236	14,914,194	17,910,864	10,043,576	20,842,640	10,802,674	39,820,700	80,854,571
$200,000 under $500,000	33,741	726,138	33,040	596,973	**20,385	**34,221	29,740	212,763	479	1,282
$500,000 under $1,000,000	**4,974	**370,383	**4,897	**569,523	**	**	**4,533	**129,560	37	100
$1,000,000 or more	**	**	**	**	652	715	**	**	11	28

Footnotes at end of table.

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

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

Tax status and size of income under alternative concepts	Deductions per income concept—Continued									
	Taxes		Contributions		Medical and dental expenses		Total *miscellaneous* deductions		Standard deduction	
	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)
Part III—Nontaxable Returns										
Size of adjusted gross income										
Total	**1,301,293**	**1,531,395**	**1,100,486**	**711,696**	**1,130,850**	**2,081,043**	**895,002**	**768,512**	**18,351,010**	**32,897,807**
Under $200,000	1,301,233	1,529,951	1,100,433	710,008	1,130,821	2,080,817	894,944	757,933	18,351,010	32,897,807
$200,000 under $500,000	54	1,120	47	1,208	26	217	51	8,263	—	—
$500,000 under $1,000,000	**6	**325	**6	**480	**3	**9	**7	**2,316	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—
Size of expanded income[5]										
Total	**1,301,293**	**1,531,395**	**1,100,486**	**711,696**	**1,130,850**	**2,081,043**	**895,002**	**768,512**	**18,351,010**	**32,897,807**
Under $200,000	1,301,222	1,529,937	1,100,422	681,219	1,130,798	2,080,880	894,946	754,359	**18,351,010	**32,897,807
$200,000 under $500,000	65	1,313	59	29,994	**52	**163	49	11,272	**	**
$500,000 under $1,000,000	**6	**145	**5	**484	**	**	**7	**2,881	—	—
$1,000,000 or more	**	**	**	**	—	—	**	**	—	—
Size of adjusted gross income plus tax preferences										
Total	**1,301,293**	**1,531,395**	**1,100,486**	**711,696**	**1,130,850**	**2,081,043**	**895,002**	**768,512**	**18,351,010**	**32,897,807**
Under $200,000	1,301,197	1,529,483	1,100,398	680,793	1,130,786	2,080,754	894,924	753,992	**18,351,010	**32,897,807
$200,000 under $500,000	86	1,556	79	30,413	60	279	69	11,498	**	**
$500,000 under $1,000,000	**10	**355	**9	**491	**4	**10	**9	**3,022	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—
Size of adjusted gross income less investment interest										
Total	**1,301,293**	**1,531,395**	**1,100,486**	**711,696**	**1,130,850**	**2,081,043**	**895,002**	**768,512**	**18,351,010**	**32,897,807**
Under $200,000	1,301,259	1,530,411	1,100,458	710,436	1,130,833	2,080,943	894,966	758,301	18,351,010	32,897,807
$200,000 under $500,000	31	849	25	783	**17	**100	31	8,036	—	—
$500,000 under $1,000,000	**3	**134	**3	**478	**	**	**5	**2,175	—	—
$1,000,000 or more	**	**	**	**	—	—	**	**	—	—

Footnotes at end of table.

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

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

Tax status and size of income under alternative concepts	Exemptions (amount)	Taxable income		Income tax before credits (including additional tax for tax preferences)		Tax credits				Total income tax
						Total		Foreign tax credit		
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Part I—All Returns										
Size of adjusted gross income										
Total	**161,830,453**	**68,716,772**	**674,866,988**	**68,738,039**	**154,534,530**	**68,723,881**	**12,732,959**	**255,749**	**427,627**	**141,801,470**
Under $200,000	161,719,099	68,675,223	662,653,507	68,696,323	147,354,483	68,682,332	12,554,407	249,040	360,771	134,799,974
$200,000 under $500,000	97,414	36,189	8,021,043	36,317	4,385,422	36,189	99,853	5,410	26,183	4,285,569
$500,000 under $1,000,000	10,457	4,012	2,040,753	4,043	1,302,806	4,012	34,752	907	14,029	1,268,055
$1,000,000 or more	3,484	1,348	2,151,684	1,356	1,491,818	1,348	43,946	392	26,644	1,447,872
Size of expanded income[5]										
Total	**161,830,453**	**68,716,772**	**674,866,988**	**68,738,039**	**154,534,530**	**68,723,881**	**12,732,959**	**255,749**	**427,627**	**141,801,470**
Under $200,000	161,688,284	68,663,905	661,301,460	68,684,524	146,555,801	68,671,014	12,521,265	247,679	352,981	134,034,434
$200,000 under $500,000	120,549	44,587	8,568,896	45,095	4,590,894	44,587	113,162	6,341	32,585	4,477,732
$500,000 under $1,000,000	15,284	5,841	2,272,557	5,930	1,434,163	5,841	38,840	1,126	12,457	1,395,323
$1,000,000 or more	6,336	2,439	2,724,075	2,490	1,953,672	2,439	59,691	603	29,604	1,893,981
Size of adjusted gross income plus tax preferences										
Total	**161,830,453**	**68,716,772**	**674,866,988**	**68,738,039**	**154,534,530**	**68,723,881**	**12,732,959**	**255,749**	**427,627**	**141,801,470**
Under $200,000	161,679,854	68,661,137	661,004,835	68,681,618	146,406,125	68,668,246	12,515,858	247,279	351,825	133,890,165
$200,000 under $500,000	127,725	46,933	8,771,481	47,522	4,680,207	46,933	116,037	6,648	33,363	4,564,170
$500,000 under $1,000,000	16,172	6,142	2,325,866	6,280	1,464,285	6,142	39,540	1,181	11,859	1,424,746
$1,000,000 or more	6,702	2,560	2,764,807	2,619	1,983,913	2,560	61,524	641	30,580	1,922,389
Size of adjusted gross income less investment interest										
Total	**161,830,453**	**68,716,772**	**674,866,988**	**68,738,039**	**154,534,530**	**68,723,881**	**12,732,959**	**255,749**	**427,627**	**141,801,470**
Under $200,000	161,725,829	68,677,522	662,948,041	68,698,718	147,513,471	68,684,631	12,560,697	249,412	362,618	134,952,672
$200,000 under $500,000	91,685	34,228	7,821,823	34,288	4,292,795	34,228	96,015	5,117	24,672	4,196,781
$500,000 under $1,000,000	9,678	3,753	1,982,209	3,761	1,265,894	3,753	34,016	854	14,506	1,231,878
$1,000,000 or more	3,260	1,269	2,114,916	1,272	1,462,370	1,269	42,231	366	25,831	1,420,138
Part II—Taxable Returns										
Size of adjusted gross income										
Total	**128,045,277**	**64,404,440**	**669,416,468**	**64,421,367**	**153,617,088**	**64,407,209**	**11,815,517**	**233,887**	**356,614**	**141,801,470**
Under $200,000	127,934,102	64,362,914	657,208,138	64,379,674	146,440,059	64,365,683	11,639,983	227,193	292,712	134,799,974
$200,000 under $500,000	97,254	36,169	8,018,224	36,297	4,383,820	36,169	98,251	5,398	24,645	4,285,569
$500,000 under $1,000,000	**13,922	**5,357	**4,190,105	**5,396	**2,793,209	**5,357	**77,283	**1,296	**39,257	1,268,055
$1,000,000 or more	**	**	**	**	**	**	**	**	**	1,447,872
Size of expanded income[5]										
Total	**128,045,277**	**64,404,440**	**669,416,468**	**64,421,367**	**153,617,088**	**64,407,209**	**11,815,517**	**233,887**	**356,614**	**141,801,470**
Under $200,000	127,903,325	64,351,590	655,855,935	64,367,869	145,641,335	64,354,359	11,606,799	225,831	284,922	134,034,434
$200,000 under $500,000	120,371	44,573	8,566,233	45,081	4,589,333	44,573	111,602	6,330	31,047	4,477,732
$500,000 under $1,000,000	**21,582	**8,277	**4,994,300	**8,417	**3,386,420	**8,277	**97,115	**1,726	**40,645	1,395,323
$1,000,000 or more	**	**	**	**	**	**	**	**	**	1,893,981
Size of adjusted gross income plus tax preferences										
Total	**128,045,277**	**64,404,440**	**669,416,468**	**64,421,367**	**153,617,088**	**64,407,209**	**11,815,517**	**233,887**	**356,614**	**141,801,470**
Under $200,000	127,894,969	64,348,828	655,559,466	64,364,969	145,491,701	64,351,597	11,601,434	225,432	283,766	133,890,165
$200,000 under $500,000	127,481	46,914	8,768,671	47,503	4,678,607	46,914	114,437	6,636	31,824	4,564,170
$500,000 under $1,000,000	**22,827	**8,698	**5,088,331	**8,895	**3,446,780	**8,698	**99,645	**1,819	**41,024	1,424,746
$1,000,000 or more	**	**	**	**	**	**	**	**	**	1,922,389
Size of adjusted gross income less investment interest										
Total	**128,045,277**	**64,404,440**	**669,416,468**	**64,421,367**	**153,617,088**	**64,407,209**	**11,815,517**	**233,887**	**356,614**	**141,801,470**
Under $200,000	127,940,752	64,365,207	657,502,516	64,382,063	146,599,005	64,367,976	11,646,231	227,564	294,559	134,952,672
$200,000 under $500,000	91,597	34,214	7,819,159	34,274	4,291,235	34,214	94,454	5,106	23,134	4,196,781
$500,000 under $1,000,000	**12,929	**5,019	**4,094,793	**5,030	**2,726,848	**5,019	**74,832	**1,217	**38,922	1,231,878
$1,000,000 or more	**	**	**	**	**	**	**	**	**	1,420,138

Footnotes at end of table.

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

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

Tax status and size of income under alternative concepts	Exemptions (amount)	Taxable income		Income tax before credits (including additional tax for tax preferences)		Tax credits				Total income tax
						Total		Foreign tax credit		
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Part III—Nontaxable Returns										
Size of adjusted gross income										
Total	**33,785,176**	**4,312,332**	**5,450,520**	**4,316,672**	**917,442**	**4,316,672**	**917,442**	**21,862**	**71,013**	—
Under $200,000	33,784,997	4,312,309	5,445,369	4,316,649	914,424	4,316,649	914,424	21,847	68,059	—
$200,000 under $500,000	160	20	2,820	20	1,602	20	1,602	12	1,538	—
$500,000 under $1,000,000	**19	**3	**2,332	**3	**1,416	**3	**1,416	**3	**1,416	—
$1,000,000 or more	**	**	**	**	**	**	**	**	**	—
Size of expanded income[5]										
Total	**33,785,176**	**4,312,332**	**5,450,520**	**4,316,672**	**917,442**	**4,316,672**	**917,442**	**21,862**	**71,013**	—
Under $200,000	33,784,959	4,312,315	5,445,525	4,316,655	914,466	4,316,655	914,466	21,848	68,059	—
$200,000 under $500,000	178	14	2,663	14	1,560	14	1,560	11	1,538	—
$500,000 under $1,000,000	**40	**3	**2,332	**3	**1,416	**3	**1,416	**3	**1,416	—
$1,000,000 or more	**	**	**	**	**	**	**	**	**	—
Size of adjusted gross income plus tax preferences										
Total	**33,785,176**	**4,312,332**	**5,450,520**	**4,316,672**	**917,442**	**4,316,672**	**917,442**	**21,862**	**71,013**	—
Under $200,000	33,784,885	4,312,309	5,445,369	4,316,649	914,424	4,316,649	914,424	21,847	68,059	—
$200,000 under $500,000	244	19	2,810	19	1,600	19	1,600	12	1,538	—
$500,000 under $1,000,000	**48	**4	**2,341	**4	**1,418	**4	**1,418	**3	**1,416	—
$1,000,000 or more	**	**	**	**	**	**	**	**	**	—
Size of adjusted gross income less investment interest										
Total	**33,785,176**	**4,312,332**	**5,450,520**	**4,316,672**	**917,442**	**4,316,672**	**917,442**	**21,862**	**71,013**	—
Under $200,000	33,785,078	4,312,315	5,445,525	4,316,655	914,466	4,316,655	914,466	21,848	68,059	—
$200,000 under $500,000	89	14	2,663	14	1,560	14	1,560	11	1,538	—
$500,000 under $1,000,000	**10	**3	**2,332	**3	**1,416	**3	**1,416	**3	**1,416	—
$1,000,000 or more	**	**	**	**	**	**	**	**	**	—

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

[1]The sum of one-half excess net long-term capital gains over short-term capital losses, dividend exclusion and, to the extent reported, other tax preferences from Form 4625. However, excess itemized deductions are not included in this concept.

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

[3]In the case of the "Adjusted gross income" and "Adjusted gross income plus tax preferences" lines, this is total deductions as transcribed from the tax return. In the case of the "Expanded income" and the "Adjusted gross income less investment interest" lines, this is total deductions minus investment interest.

[4]In the case of the "Adjusted gross income" and "Adjusted gross income plus tax preferences" lines, this is interest deducted as transcribed from the return. In the case of the "Expanded income" and the "Adjusted gross income less investment interest" lines, this is interest deducted minus investment interest.

[5]Adjusted gross income plus tax preferences minus investment interest.

[6]Amount less than $500.

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

Table 1.12—Selected Income Items by Size of Specified Income

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

Size of specified income	Adjusted gross income		Deficit[1]		Salaries and wages (gross)		Business and profession			
							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)
Total	**84,123,626**	**1,060,805,806**	**546,763**	**6,910,119**	**75,510,735**	**880,998,631**	**5,744,547**	**50,328,842**	**1,803,283**	**5,829,381**
$1 under $1,000	4,249,194	2,427,174	170,747	53,323	5,002,073	2,704,950	1,287,724	558,958	841,907	343,247
$1,000 under $2,000	5,244,990	7,760,636	89,294	126,550	5,237,012	7,721,890	737,339	1,075,078	342,983	493,128
$2,000 under $3,000	5,031,575	12,572,750	46,212	114,718	4,880,501	12,183,120	541,146	1,336,827	176,693	434,689
$3,000 under $4,000	4,531,521	15,885,379	36,846	129,903	3,847,275	13,436,090	399,063	1,390,857	105,138	362,728
$4,000 under $5,000	4,331,708	19,541,497	23,574	106,518	3,630,599	16,397,302	331,320	1,485,364	74,788	334,158
$5,000 under $6,000	4,634,358	25,392,773	21,332	116,936	3,923,098	21,487,168	256,830	1,407,920	56,256	307,374
$6,000 under $7,000	4,265,839	27,688,054	14,320	92,856	3,636,967	23,617,818	220,668	1,431,517	41,167	266,309
$7,000 under $8,000	3,946,419	29,589,451	14,599	109,130	3,309,670	24,836,731	190,686	1,423,194	25,793	191,407
$8,000 under $9,000	3,679,057	31,248,420	8,963	75,409	3,266,810	27,755,888	178,397	1,513,372	24,860	211,141
$9,000 under $10,000	3,367,283	31,937,640	7,168	68,106	2,967,668	28,151,780	151,733	1,439,871	17,751	168,100
$10,000 under $11,000	3,219,533	33,785,374	9,978	104,170	2,897,466	30,395,884	132,540	1,388,828	14,809	155,054
$11,000 under $12,000	2,915,971	33,515,802	7,281	84,181	2,663,886	30,614,826	112,051	1,287,745	9,206	105,664
$12,000 under $13,000	2,927,598	36,584,869	5,356	66,507	2,572,224	32,159,925	100,745	1,258,195	8,843	110,690
$13,000 under $14,000	2,757,510	37,202,225	7,208	96,962	2,543,555	34,324,231	92,112	1,243,100	6,073	82,381
$14,000 under $15,000	2,730,738	39,599,285	8,801	128,450	2,530,189	36,681,878	79,272	1,148,962	4,957	71,798
$15,000 under $20,000	11,197,191	194,184,453	16,454	287,029	10,244,203	177,348,737	288,629	4,988,466	18,006	312,304
$20,000 under $25,000	6,649,622	147,891,145	11,577	258,916	6,001,487	133,491,894	179,532	4,002,391	9,250	205,139
$25,000 under $30,000	3,629,532	98,784,280	10,703	294,073	3,051,602	82,872,282	119,585	3,283,691	7,235	194,333
$30,000 under $50,000	3,639,050	132,893,393	17,327	658,872	2,702,695	97,271,380	215,911	8,187,790	10,043	390,768
$50,000 under $100,000	948,034	62,415,723	10,597	745,859	505,062	32,835,907	109,544	7,216,155	4,723	325,298
$100,000 under $200,000	185,142	24,173,611	4,940	677,628	83,972	10,834,018	16,791	2,161,464	1,756	240,125
$200,000 under $500,000	36,357	10,171,295	2,387	728,967	11,945	3,204,685	2,560	701,348	818	239,915
$500,000 under $1,000,000	4,047	2,694,559	656	452,615	633	404,753	270	178,575	144	98,765
$1,000,000 or more	1,357	2,866,017	443	1,332,441	143	265,495	99	219,177	81	184,868

Size of specified income	Farm				Partnership			
	Net profit		Net loss		Net profit		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	**1,341,589**	**10,338,735**	**1,477,601**	**6,882,954**	**1,598,473**	**19,660,207**	**1,014,306**	**7,977,737**
$1 under $1,000	368,164	151,751	412,385	188,326	444,262	141,036	451,182	171,394
$1,000 under $2,000	178,162	261,014	321,356	468,562	176,873	263,785	165,928	235,676
$2,000 under $3,000	108,779	269,801	189,104	464,937	105,030	255,473	95,870	234,856
$3,000 under $4,000	76,571	265,545	143,548	502,042	84,747	290,991	44,123	152,906
$4,000 under $5,000	65,769	296,018	86,441	384,573	59,802	269,535	32,330	143,411
$5,000 under $6,000	59,775	329,894	70,458	382,964	53,425	291,979	25,631	139,955
$6,000 under $7,000	47,870	311,627	43,995	284,354	60,793	395,855	15,763	102,794
$7,000 under $8,000	43,021	321,927	28,577	214,561	47,967	360,256	19,348	145,692
$8,000 under $9,000	31,304	268,176	32,475	276,416	36,745	309,182	14,860	126,993
$9,000 under $10,000	33,786	319,056	19,845	189,002	37,876	361,128	12,246	115,348
$10,000 under $11,000	30,359	317,466	14,233	149,393	32,559	344,393	10,468	108,837
$11,000 under $12,000	23,064	265,731	15,250	176,444	35,261	406,869	7,519	86,517
$12,000 under $13,000	25,738	324,038	11,019	136,508	21,998	275,726	9,556	119,997
$13,000 under $14,000	20,355	276,718	7,730	103,775	23,504	317,556	5,759	77,628
$14,000 under $15,000	17,805	257,034	4,162	60,702	18,531	267,048	8,131	118,462
$15,000 under $20,000	68,241	1,170,343	21,914	381,224	83,263	1,449,239	19,993	341,495
$20,000 under $25,000	45,107	1,000,451	18,848	417,671	47,942	1,070,851	14,907	333,491
$25,000 under $30,000	31,390	858,394	8,440	234,812	45,463	1,234,245	11,690	314,218
$30,000 under $50,000	49,715	1,823,680	15,756	588,929	94,141	3,583,110	19,491	749,421
$50,000 under $100,000	14,610	955,694	8,594	580,063	69,147	4,555,903	18,363	1,273,088
$100,000 under $200,000	1,764	222,774	2,586	350,971	15,645	2,040,040	7,185	971,627
$200,000 under $500,000	224	58,803	748	209,536	3,140	848,564	3,013	903,250
$500,000 under $1,000,000	13	8,654	109	70,338	278	184,491	661	448,457
$1,000,000 or more	3	4,146	28	66,850	81	142,953	289	562,226

Footnotes at end of table.

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

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

Size of specified income	Small Business Corporation				Sales of capital assets (Net gain)		Sales of property other than capital assets			
	Net profit		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
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	**388,757**	**4,050,489**	**254,223**	**2,174,503**	**6,081,194**	**20,207,101**	**681,277**	**1,454,264**	**418,053**	**1,298,876**
$1 under $1,000	128,858	38,005	80,690	30,911	3,339,947	993,600	425,595	141,599	258,949	82,100
$1,000 under $2,000	34,879	53,249	37,190	54,080	898,372	1,289,167	88,942	129,417	66,333	93,966
$2,000 under $3,000	40,899	102,576	21,964	53,285	487,586	1,189,621	47,595	116,410	25,275	62,015
$3,000 under $4,000	15,771	54,811	17,669	60,271	307,021	1,061,650	35,914	124,267	11,084	37,367
$4,000 under $5,000	21,946	98,451	12,359	56,088	210,637	941,376	21,057	92,615	8,215	36,093
$5,000 under $6,000	20,805	113,220	13,028	70,509	149,769	824,921	13,638	75,447	10,899	57,010
$6,000 under $7,000	10,895	70,755	5,165	33,324	102,463	665,065	10,943	69,738	4,107	26,310
$7,000 under $8,000	6,846	51,024	7,131	54,105	92,620	691,584	5,696	41,905	2,942	21,998
$8,000 under $9,000	3,902	33,157	9,505	81,348	70,089	593,784	3,600	30,216	852	7,213
$9,000 under $10,000	8,211	76,884	1,572	14,854	52,147	493,296	2,910	27,692	1,255	11,939
$10,000 under $11,000	8,183	85,740	3,697	38,602	42,429	445,918	2,361	25,142	1,130	11,924
$11,000 under $12,000	4,095	46,693	1,005	11,710	39,697	457,397	1,916	21,876	2,103	24,640
$12,000 under $13,000	2,015	25,071	2,225	27,413	29,452	366,264	1,998	25,104	2,169	26,449
$13,000 under $14,000	5,952	79,414	1,927	25,615	26,563	356,391	2,503	33,495	962	13,269
$14,000 under $15,000	7,064	103,104	4,921	70,020	24,443	351,286	938	13,717	990	14,310
$15,000 under $20,000	16,537	284,872	10,637	189,931	68,947	1,186,219	8,048	137,277	5,751	98,867
$20,000 under $25,000	11,658	262,651	4,869	111,927	33,226	746,729	3,141	70,121	3,479	77,088
$25,000 under $30,000	11,485	313,055	1,839	50,925	27,371	742,584	1,584	43,209	2,432	66,288
$30,000 under $50,000	14,220	540,804	11,310	425,805	43,379	1,638,924	1,733	68,451	6,330	233,420
$50,000 under $100,000	10,771	713,212	3,528	245,524	22,398	1,522,334	734	48,692	2,062	125,776
$100,000 under $200,000	2,727	365,226	1,285	179,600	7,868	1,065,124	234	32,324	476	61,534
$200,000 under $500,000	829	244,060	567	158,220	3,444	1,032,438	159	42,425	199	53,858
$500,000 under $1,000,000	150	99,920	101	66,246	891	612,335	24	14,791	43	28,950
$1,000,000 or more	59	194,533	39	64,189	435	939,095	14	28,333	16	26,493

Size of specified income	Dividends in adjusted gross income		Interest received		Pensions and annuities in adjusted gross income		Rent			
							Net income		Net loss	
	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)
Total	**9,039,758**	**24,461,943**	**42,569,233**	**48,588,111**	**5,538,948**	**24,556,210**	**3,901,763**	**9,097,750**	**2,879,114**	**5,246,977**
$1 under $1,000	5,958,419	1,613,264	31,698,075	7,113,847	930,566	484,661	2,186,794	854,859	1,638,465	675,415
$1,000 under $2,000	1,058,815	1,483,732	4,422,681	6,264,937	828,837	1,238,347	646,064	918,196	586,340	825,913
$2,000 under $3,000	565,075	1,396,599	2,151,323	5,281,644	729,139	1,819,114	330,035	815,228	278,775	682,995
$3,000 under $4,000	339,754	1,181,714	1,339,609	4,654,718	610,380	2,135,590	165,319	571,589	119,852	414,619
$4,000 under $5,000	186,058	835,575	796,879	3,549,007	657,606	2,957,218	118,666	533,181	70,544	312,888
$5,000 under $6,000	149,036	817,202	537,787	2,944,329	434,684	2,376,768	92,322	510,491	36,757	202,834
$6,000 under $7,000	138,039	894,845	380,041	2,465,821	353,422	2,288,407	64,754	417,215	31,594	204,655
$7,000 under $8,000	84,570	630,844	304,013	2,272,906	236,574	1,765,063	47,046	352,737	19,635	146,794
$8,000 under $9,000	68,710	583,216	183,245	1,548,112	154,286	1,307,341	43,593	368,464	16,499	138,589
$9,000 under $10,000	50,415	481,538	133,172	1,265,969	119,689	1,133,536	32,194	306,613	18,583	176,773
$10,000 under $11,000	41,680	436,558	103,168	1,081,701	99,415	1,041,708	26,999	278,978	9,775	102,895
$11,000 under $12,000	39,351	452,242	84,810	976,429	81,357	936,064	19,930	229,518	10,087	114,653
$12,000 under $13,000	26,890	334,841	77,305	959,884	57,757	722,662	21,301	263,562	4,692	58,047
$13,000 under $14,000	29,097	393,406	52,232	705,809	56,173	756,984	8,783	118,491	3,026	40,735
$14,000 under $15,000	22,444	326,111	47,807	693,684	32,765	475,756	10,788	156,078	4,283	61,993
$15,000 under $20,000	90,736	1,564,190	130,328	2,206,281	104,612	1,794,504	38,766	666,331	11,655	198,536
$20,000 under $25,000	45,680	1,026,541	48,773	1,055,417	35,331	787,146	19,362	427,881	5,583	121,777
$25,000 under $30,000	34,963	963,313	24,351	662,470	11,042	302,018	10,255	283,422	2,543	67,518
$30,000 under $50,000	55,410	2,100,594	38,926	1,449,202	4,139	146,381	12,108	465,941	6,736	260,941
$50,000 under $100,000	36,196	2,487,071	11,285	752,732	1,076	72,210	5,422	351,961	2,560	174,219
$100,000 under $200,000	12,108	1,636,578	2,615	345,101	83	10,189	1,051	133,569	763	109,254
$200,000 under $500,000	5,029	1,465,831	656	187,531	**15	**4,543	183	51,136	290	85,669
$500,000 under $1,000,000	910	619,849	116	78,236	**	**	25	16,754	58	38,753
$1,000,000 or more	373	736,288	36	72,243	—	—	3	5,557	19	30,512

Footnotes at end of table.

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

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

Size of specified income	Royalty				Estate or trust				Alimony received	
	Net income		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
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	**609,369**	**2,138,527**	**32,460**	**111,100**	**783,094**	**3,087,312**	**47,469**	**215,905**	**284,780**	**1,000,799**
$1 under $1,000	387,971	103,475	21,590	6,839	306,570	111,229	27,436	8,608	71,728	25,772
$1,000 under $2,000	69,633	97,853	2,011	2,805	142,961	208,018	6,677	9,190	62,964	90,499
$2,000 under $3,000	24,344	61,113	1,820	4,231	90,356	226,266	2,705	6,573	34,972	83,053
$3,000 under $4,000	31,314	108,107	1,786	6,391	61,887	209,413	1,321	4,421	33,773	118,220
$4,000 under $5,000	19,730	86,804	1,746	8,149	34,960	154,025	3,520	15,191	16,762	76,293
$5,000 under $6,000	5,653	31,347	550	2,915	29,162	156,654	558	3,180	17,208	94,173
$6,000 under $7,000	8,200	52,636	413	2,684	17,797	112,935	338	2,308	11,916	74,762
$7,000 under $8,000	6,945	51,233	*140	*1,066	17,142	127,513	*1,840	*13,474	11,300	86,447
$8,000 under $9,000	10,613	88,795	171	1,438	10,032	84,105	96	823	*2,126	*17,753
$9,000 under $10,000	6,054	58,149	90	850	6,236	58,959	*89	*854	5,595	53,472
$10,000 under $11,000	5,870	62,341	697	7,436	9,429	99,152	*244	*2,602	*5,350	*55,682
$11,000 under $12,000	4,542	51,172	*33	*392	6,102	70,003	*17	*193	*471	*5,420
$12,000 under $13,000	1,140	14,361	*99	*1,229	5,796	71,794	*123	*1,539	*536	*6,470
$13,000 under $14,000	1,247	16,913	*106	*1,469	4,434	60,476	*77	*1,045	*1,871	*24,884
$14,000 under $15,000	2,043	29,111	*221	*3,117	4,120	59,800	*23	*331	*3,217	*46,491
$15,000 under $20,000	3,287	55,423	254	4,521	17,565	304,588	532	9,162	908	15,079
$20,000 under $25,000	5,261	120,719	141	3,245	5,376	123,197	125	2,831	1,955	41,832
$25,000 under $30,000	3,461	92,355	*107	*2,980	4,461	124,451	488	14,347	*206	*5,268
$30,000 under $50,000	6,633	239,057	219	8,405	4,413	169,214	358	14,859	*1,559	*54,472
$50,000 under $100,000	3,610	257,250	111	8,032	2,774	190,291	529	34,813	*332	*18,762
$100,000 under $200,000	1,202	160,342	105	14,978	1,068	138,522	308	42,950	*28	*4,497
$200,000 under $500,000	462	135,090	44	13,307	347	97,892	50	15,400	**3	**1,500
$500,000 under $1,000,000	108	73,500	**6	**4,623	78	53,118	**15	**11,213	**	**
$1,000,000 or more	46	91,382	**	**	28	75,695	**	**	—	—

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

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

¹Breakeven returns are included in the total only.

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

Section 2

Deductions and Exemptions

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Introduction

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

Data for types of exemptions are presented in tables 2B, 2.10, and 2.11, while data for five categories of itemized deductions, by marital status, are presented in tables 2.2 and 2.3, and data for itemized deductions as a percent of adjusted gross income are shown in tables 2.4-2.8. Data are also presented for returns filed by dependents with unearned income (table 2.9) and on itemized deductions as a percent of adjusted gross income for nontaxable returns with adjusted gross income of $200,000 or more (table 2C).

Data Affected by Tax Law Changes

The Tax Reform Act of 1976 increased the standard deduction by raising both the maximum and minimum amount allowed. The new limits for 1976 were $200 more than those in effect for 1975 for joint returns and $100 more for all other returns. (The applicable percentage of adjusted gross income remained at 16 percent.) See "Standard Deduction" below.

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. Details on the form of deduction claimed are shown in table 2A and chart 2A.

Standard Deduction

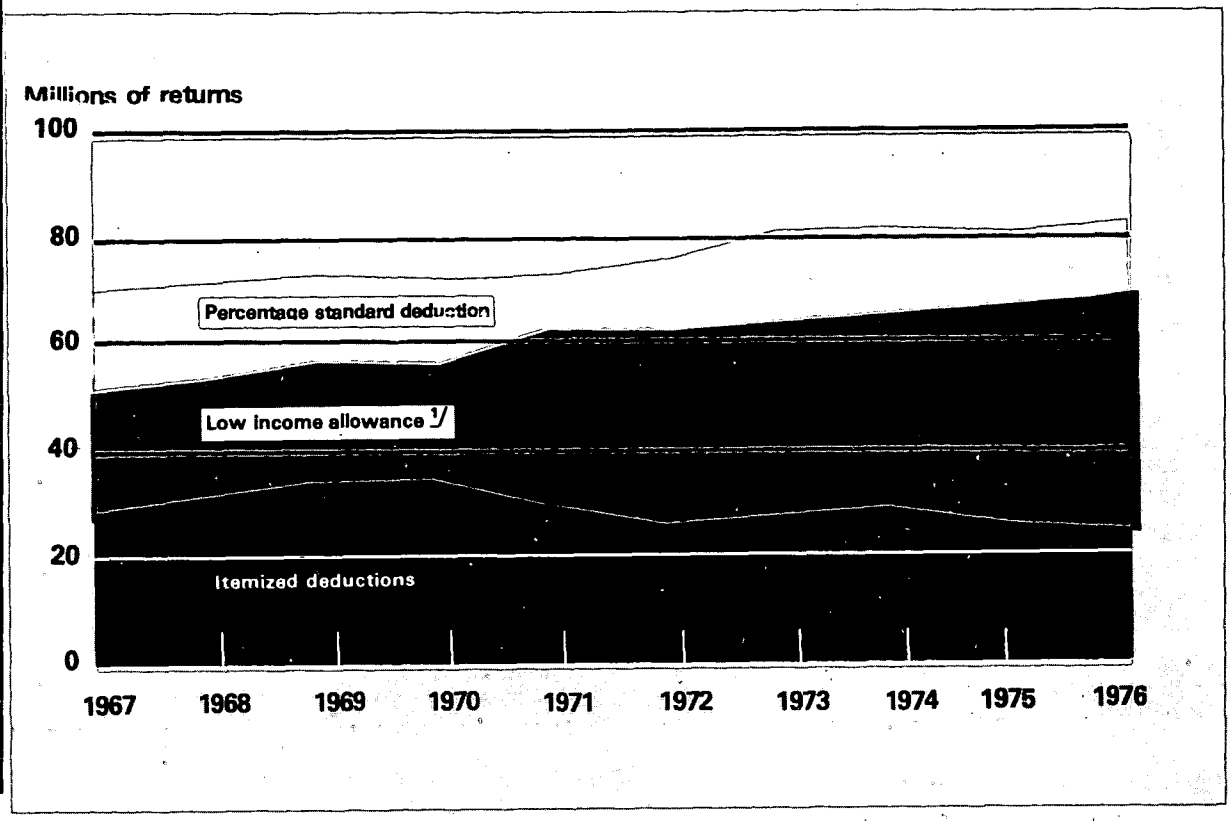
A taxpayer was allowed a standard deduction in lieu of itemizing deductible personal expenses. For 1976, the standard deduction was 16 percent of adjusted gross income with fixed limits depending upon marital status. For unmarried persons (including heads of households with dependent children), the limits were a minimum of $1,700 and a maximum of $2,400. For married persons filing separately, the limits were set at $1,050 and $1,400, and for married persons filing jointly (as well as for certain surviving spouses), the limits were $2,100 and $2,800. The lower limits represented the "low-income allowance", i.e., a minimum deduction allowed any one taxpayer.

Most taxpayers received the benefit of whichever was the more advantageous of these two forms of standard deduction. If the taxpayer determined the income tax from the "tax tables", the larger of the percentage standard deduction or the low-income allowance was automatically used in these tables to determine the tax. However, a married person filing a separate return had to use the same form of the standard deduction as his or her spouse, and certain dependents with unearned income

Chart 2A

Distribution of returns by form of deduction, 1967-1976

1/ Minimum standard deduction prior to 1970.



had to limit their standard deduction to the amount of their earned income. (See also "Returns with Standard Deduction or with Itemized Deductions" and "Dependents with Unearned Income" in section 6, Explanation of Classifications and Terms.)

Itemized Deductions

In lieu of taking the standard deduction, a taxpayer could itemize 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. Chart 2B shows the amount of each major deduction item claimed for 1976, along with a comparative figure for 1966. 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 some cases, this may have meant claiming no deductions where one spouse claimed all the deductions. See "Returns with Standard Deduction or with Itemized Deductions" in section 6, Explanation of Classifications and Terms, for a description of the classification of these returns.

Exemptions

In the computation of taxable income, each taxpayer was allowed one exemption of $750 for himself or herself. On a joint return, the husband and wife could each claim an exemption, even if only one had income. Additional $750 exemptions could be claimed by both taxpayer and spouse for blindness or for having attained the age of 65. A married person filing a separate return, but whose spouse had no income and was not the dependent of another taxpayer, could also claim the regular as well as the age and blindness exemptions to which that spouse was entitled. In addition, one exemption could be claimed for each qualified dependent (defined in section 6, Explanation of Classifications and Terms). The number of exemptions claimed on a return, other than those for age and blindness, is an indication of family size (see chart 2C).

Dependents with Unearned Income

The number of returns filed by dependents with unearned income for 1976, as shown in table 2.9, was approximately three times greater than that for 1975. This large increase was primarily due to the fact that dependents with unearned income could indicate this status on Form 1040A for the first time, as well as on Form 1040. In previous years, identifying oneself as a dependent with unearned income was possible only on Form 1040. Therefore, a dependent with unearned income filing Form 1040A could not be identified as such.

Dependents with unearned income who had combined dividend and interest income in excess of $750 were specifically prohibited from using a Form 1040A for 1975. This was not true for 1976; the only restrictions on dependents with unearned income were, in general, those in effect for all taxpayers (i.e., dividends or interest in excess of $400 required the use of Form 1040). While income amounts shown in table 2.9 represent an increase over 1975, this increase was basically composed of very minimal amounts declared by the larger number of identifiable dependents with unearned income.

Table 2A.—Form of Deduction and Size of Adjusted Gross Income, 1975 and 1976

[All figures are estimates based on samples]

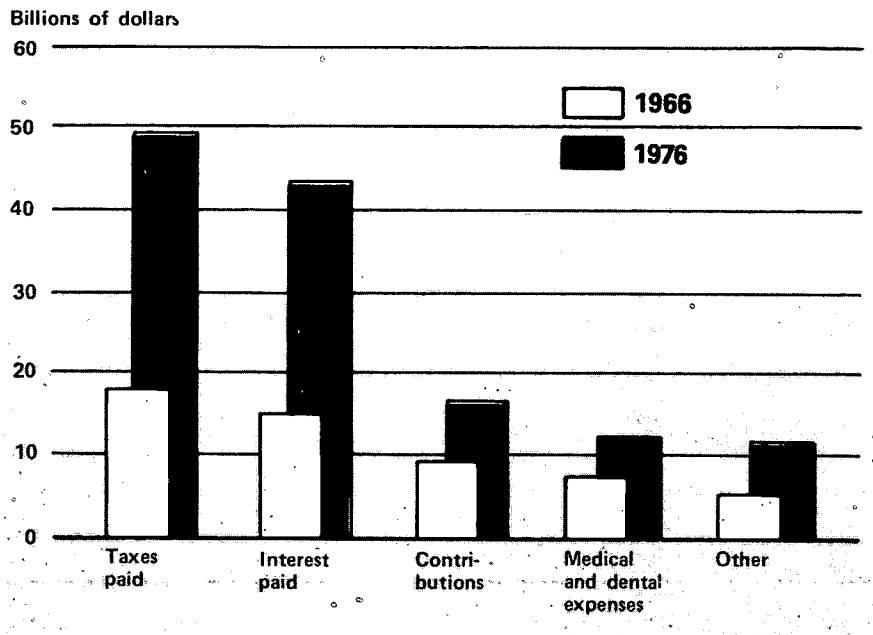
Form of deduction and size of adjusted gross income	Number of returns			Adjusted gross income less deficit (Thousands of dollars)			Average adjusted gross income less deficit (Dollars)		
	1975	1976	Change, 1975 to 1976	1975	1976	Change, 1975 to 1976	1975	1976	Change, 1975 to 1976
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Returns									
Total	**82,229,332**	**84,670,389**	**2,441,057**	**947,784,873**	**1,053,895,687**	**106,110,814**	**11,526**	**12,447**	**921**
Under $5,000	24,901,853	23,935,751	−966,102	53,376,118	51,277,317	−2,098,801	2,143	2,142	−1
$5,000 under $10,000	19,952,914	19,892,956	−59,958	146,545,680	145,856,338	−689,342	7,344	7,332	−12
$10,000 under $15,000	14,963,680	14,551,350	−412,330	185,639,766	180,687,556	−4,952,210	12,406	12,417	11
$15,000 or more	22,410,885	26,290,332	3,879,447	562,223,307	676,074,476	113,851,169	25,087	25,715	628
Returns With Adjusted Gross Income and—									
Itemized Deductions									
Total	**26,074,061**	**25,951,389**	**−122,672**	**532,610,747**	**581,678,757**	**49,068,010**	**20,426**	**22,414**	**1,988**
Under $5,000	709,449	600,246	−109,203	2,589,107	2,098,588	−490,519	3,649	3,496	−153
$5,000 under $10,000	3,764,312	2,918,444	−845,868	29,672,340	22,892,622	−6,779,718	7,882	7,844	−38
$10,000 under $15,000	6,155,972	5,140,313	−1,015,659	77,478,734	64,979,686	−12,499,048	12,585	12,641	56
$15,000 or more	15,444,328	17,292,386	1,848,058	422,870,566	491,707,862	68,837,296	27,380	28,434	1,054
Standard Deduction									
Total	**55,511,480**	**58,172,237**	**2,660,757**	**421,478,679**	**479,127,049**	**57,648,370**	**7,592**	**8,236**	**644**
Under $5,000	23,548,613	22,788,742	−759,871	57,091,566	56,088,848	−1,002,718	2,424	2,461	37
$5,000 under $10,000	16,188,602	16,974,512	785,910	116,873,340	122,963,717	6,090,377	7,219	7,244	25
$10,000 under $15,000	8,807,708	9,411,037	603,329	108,161,032	115,707,870	7,546,838	12,280	12,294	14
$15,000 or more	6,966,557	8,997,946	2,031,389	139,352,741	184,366,614	45,013,873	20,003	20,489	486
Low-income allowance									
Total	**41,420,124**	**43,572,511**	**2,152,387**	**194,359,692**	**223,692,189**	**29,332,497**	**4,692**	**5,133**	**441**
Under $5,000	23,478,327	22,743,987	−734,340	56,880,455	56,001,485	−878,970	2,422	2,462	40
$5,000 under $10,000	15,755,170	16,637,463	882,293	113,516,805	120,218,660	6,701,855	7,205	7,225	20
$10,000 under $15,000	2,185,790	4,187,787	2,001,997	23,942,499	47,408,679	23,466,180	10,953	11,320	367
$15,000 or more	*837	3,274	2,437	*19,933	63,365	43,432	*23,814	19,354	*−4,460
Percentage									
Total	**14,091,356**	**14,599,726**	**508,370**	**227,118,987**	**255,434,860**	**28,315,873**	**16,117**	**17,495**	**1,378**
Under $5,000	70,286	44,755	−25,531	211,111	87,364	−123,747	3,003	1,952	−1,051
$5,000 under $10,000	433,432	337,049	−96,383	3,356,535	2,745,057	−611,478	7,744	8,144	400
$10,000 under $15,000	6,621,918	5,223,250	−1,398,668	84,218,533	68,299,191	−15,919,342	12,718	13,075	357
$15,000 or more	6,965,720	8,994,672	2,028,952	139,332,808	184,303,249	44,970,441	20,002	20,490	488
Returns with no adjusted gross income	643,791	546,763	−97,028	−6,304,555	−6,910,119	−605,564	−9,792	−12,638	−2,846

Form of deduction and size of adjusted gross income	Deductions (Thousands of dollars)			Average deductions (Dollars)		
	1975	1976	Change, 1975 to 1976	1975	1976	Change, 1975 to 1976
	(10)	(11)	(12)	(13)	(14)	(15)
All Returns						
Total	**223,181,778**	**247,644,764**	**24,462,986**	**2,714**	**2,924**	**210**
Under $5,000	40,163,989	41,166,745	1,002,756	1,612	1,719	107
$5,000 under $10,000	39,023,736	40,831,245	1,807,509	1,955	2,052	97
$10,000 under $15,000	38,697,827	37,786,889	−910,938	2,586	2,596	10
$15,000 or more	105,296,226	127,859,884	22,563,658	4,698	4,863	165
Returns With Adjusted Gross Income and—						
Itemized Deductions						
Total	**122,260,601**	**133,890,976**	**11,630,375**	**4,689**	**5,159**	**470**
Under $5,000	1,925,291	1,769,053	−156,238	2,713	2,947	234
$5,000 under $10,000	11,460,454	9,806,332	−1,654,122	3,044	3,360	316
$10,000 under $15,000	21,178,908	18,437,324	−2,741,584	3,440	3,586	146
$15,000 or more	87,695,947	103,878,267	16,182,320	5,678	6,007	329
Standard Deduction						
Total	**100,921,181**	**113,753,788**	**12,832,607**	**1,818**	**1,955**	**137**
Under $5,000	38,238,698	39,397,693	1,158,995	1,623	1,728	105
$5,000 under $10,000	27,563,282	31,024,913	3,461,631	1,702	1,827	125
$10,000 under $15,000	17,518,919	19,349,565	1,830,646	1,989	2,056	67
$15,000 or more	17,600,279	23,981,617	6,381,338	2,526	2,665	139
Low-income allowance						
Total	**69,409,861**	**78,495,854**	**9,085,993**	**1,675**	**1,801**	**126**
Under $5,000	38,205,187	39,383,913	1,178,726	1,627	1,731	104
$5,000 under $10,000	27,054,944	30,598,292	3,543,348	1,717	1,839	122
$10,000 under $15,000	4,148,841	8,509,896	4,361,055	1,898	2,032	134
$15,000 or more	*889	3,754	2,865	*1,062	1,146	84
Percentage						
Total	**31,511,318**	**35,257,934**	**3,746,616**	**2,236**	**2,415**	**179**
Under $5,000	33,511	13,780	−19,731	476	307	−169
$5,000 under $10,000	508,338	426,621	−81,717	1,172	1,265	93
$10,000 under $15,000	13,370,078	10,839,669	−2,530,409	2,019	2,075	56
$15,000 or more	17,599,391	23,977,863	6,378,472	2,526	2,665	139
Returns with no adjusted gross income	—	—	—	—	—	—

*Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Averages computed on adjusted gross income less deficit. Detail may not add to total because of rounding.

Chart 2B

Itemized deductions by type, 1966 and 1976



Total number of returns with itemized deductions: 1966, 28.6 million
1976, 26.0 million

Table 2B.—Number of Returns and Number of Exemptions by Type, 1975 and 1976

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

Exemptions by type	1975	1976	Change, 1975 to 1976
	(1)	(2)	(3)
All Exemptions			
Number of returns	82,229,332	84,670,389	2,441,057
Number of exemptions	212,202,596	215,773,937	3,571,341
Amount of exemptions	159,140,845	161,830,453	2,689,608
Exemptions for Taxpayers			
Number of returns	82,229,332	84,670,389	2,441,057
Number of exemptions	126,560,899	129,210,683	2,649,784
Exemptions for Age 65 or Over			
Number of returns	7,683,135	7,975,070	291,935
Number of exemptions	9,937,208	10,430,763	493,555
Exemptions for Blindness			
Number of returns	206,988	174,867	−32,121
Number of exemptions	217,592	177,671	−39,921
Exemptions for Taxpayers' Dependents			
Number of returns	34,624,433	35,357,105	732,672
Number of exemptions	75,486,897	75,954,820	467,923

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

Chart 2C

Percent of all returns by number of exemptions for taxpayers and dependents, 1966 and 1976

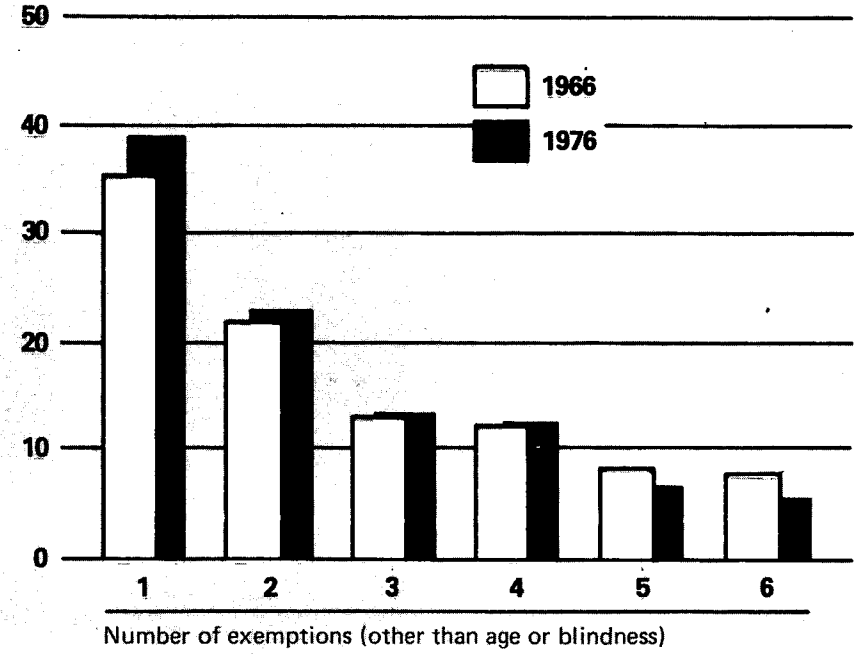


Table 2C.—Nontaxable Returns With Adjusted Gross Incomes of $200,000 or More: Itemized Deductions as a Percent of Adjusted Gross Income

[All figures are estimates based on samples]

Itemized deductions by type	Number of returns with specified itemized deductions as a percent of adjusted gross income				
	Total	Under 10 percent	10 under 30 percent	30 under 100 percent	100 percent or more
	(1)	(2)	(3)	(4)	(5)
Total itemized deductions	68	11	3	12	42
Medical and dental expense deduction	29	29	—	(1)	—
Taxes paid deduction	60	48	12	(2)	—
Contributions deduction	53	42	3	8	—
Interest deduction	54	13	9	14	18
Net casualty and theft loss deduction	10	4	—	3	3
All other deductions	56	33	12	3	8

[1]Data included in the under 10 percent class because of the small number of returns on which they were based.
[2]Data included in the 10 under 30 percent class because of the small number of returns on which they were based.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income	Total itemized deductions	Medical and dental expenses deducted		Taxes paid		Interest paid				Contributions		Miscellaneous deductions			
								Total		Home mortgage				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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns, Total	**25,951,389**	**581,678,757**	**133,890,976**	**19,062,751**	**12,159,556**	**25,860,608**	**49,610,062**	**23,366,640**	**43,115,463**	**19,255,525**	**27,822,357**	**24,434,659**	**16,792,387**	**21,771,915**	**11,913,508**	**1,998,333**	**1,570,409**
$1 under $1,000	25,180	14,314	90,714	15,157	16,705	25,152	50,292	13,755	18,328	11,929	11,502	13,368	1,703	10,643	3,685	*278	*193
$1,000 under $2,000	63,847	92,176	141,894	25,889	26,172	51,130	35,008	27,532	48,477	25,940	37,313	35,033	16,141	32,148	16,097	*572	*3,967
$2,000 under $3,000	78,569	201,175	186,767	44,795	52,756	72,060	44,130	35,985	49,987	23,066	32,747	49,003	15,325	35,085	24,568	*3,373	*227
$3,000 under $4,000	165,191	585,688	491,525	144,554	148,750	161,351	122,190	109,893	143,338	67,839	91,270	125,152	49,587	99,600	27,660	2,330	2,050
$4,000 under $5,000	267,459	1,205,236	858,153	234,404	257,781	258,039	204,133	179,895	236,020	136,970	164,487	217,990	101,602	164,328	58,616	11,686	16,338
$5,000 under $6,000	400,044	2,218,017	1,346,581	341,218	494,428	381,682	296,451	271,125	354,609	215,550	255,918	325,498	140,017	284,383	61,076	16,264	13,904
$6,000 under $7,000	490,781	3,190,665	1,575,312	426,247	368,422	490,336	448,988	401,054	474,677	304,510	322,105	446,471	174,905	371,707	108,320	36,842	22,770
$7,000 under $8,000	572,767	4,299,753	1,917,423	510,531	596,534	571,242	497,587	436,164	461,332	273,095	306,242	518,594	234,586	446,521	127,385	40,021	19,258
$8,000 under $9,000	657,370	5,618,693	2,193,454	555,084	496,753	651,866	584,502	532,451	539,277	400,413	422,753	570,265	221,615	507,421	251,306	55,743	98,235
$9,000 under $10,000	797,482	7,565,493	2,773,560	658,653	589,876	795,858	762,635	677,374	866,075	485,778	546,299	733,199	327,134	616,030	227,841	53,776	29,863
$10,000 under $11,000	903,036	9,491,270	3,080,235	744,482	597,507	900,076	907,723	781,914	972,511	580,919	653,150	820,389	339,845	743,462	262,650	71,374	57,115
$11,000 under $12,000	915,922	10,534,871	3,147,396	732,004	477,308	915,922	970,062	824,618	1,083,603	637,995	706,019	829,303	327,829	756,743	288,594	60,010	41,930
$12,000 under $13,000	1,072,817	13,414,750	3,798,863	845,470	540,018	1,070,065	1,173,657	979,175	1,344,090	764,554	883,793	985,836	408,481	898,654	332,617	65,330	72,383
$13,000 under $14,000	1,084,870	14,649,250	3,992,208	840,660	512,103	1,083,400	1,279,931	989,196	1,440,105	819,594	947,286	1,007,251	427,978	919,058	332,090	73,848	60,142
$14,000 under $15,000	1,163,668	16,889,546	4,418,623	867,221	502,674	1,161,092	1,470,705	1,065,060	1,570,478	891,191	1,059,162	1,093,718	466,944	1,006,253	407,822	89,294	40,898
$15,000 under $20,000	5,674,165	99,004,390	24,733,569	4,104,654	2,404,227	5,664,435	8,515,018	5,371,648	9,091,663	4,585,627	6,160,154	5,370,903	2,538,505	4,957,551	2,184,156	403,001	282,993
$20,000 under $25,000	4,420,413	98,742,630	21,657,192	3,089,644	1,506,721	4,416,955	8,256,549	4,184,630	7,694,802	3,618,394	5,194,680	4,266,393	2,310,158	3,825,570	1,888,963	337,939	242,686
$25,000 under $30,000	2,895,179	78,918,767	15,950,042	1,988,210	885,074	2,892,178	6,540,905	2,684,294	5,326,644	2,312,293	3,646,800	2,826,075	1,817,700	2,517,623	1,379,720	279,910	152,082
$30,000 under $50,000	3,186,819	116,921,691	22,649,153	2,207,134	1,151,306	3,183,865	9,709,404	2,876,363	6,865,101	2,410,737	4,515,530	3,112,502	2,964,186	2,664,900	1,959,156	299,999	229,126
$50,000 under $100,000	894,129	59,033,936	11,118,395	566,503	401,995	892,551	4,805,919	745,510	3,007,807	572,819	1,478,048	871,222	1,788,716	726,431	1,113,958	76,264	108,321
$100,000 under $200,000	180,447	23,591,504	4,341,788	97,889	95,202	180,194	1,795,656	146,505	1,055,394	98,696	313,003	176,183	913,488	151,219	482,049	15,921	53,440
$200,000 under $500,000	35,878	10,045,058	2,068,339	19,451	32,620	35,813	752,072	28,262	436,995	15,650	62,632	35,050	614,092	31,700	232,560	3,839	17,055
$500,000 under $1,000,000	4,010	2,670,679	648,111	2,204	3,712	4,004	203,055	3,155	123,402	1,511	8,242	3,933	245,327	3,643	72,615	503	3,338
$1,000,000 or more	1,346	2,779,206	711,677	693	911	1,342	183,489	1,082	110,749	455	3,221	1,328	346,524	1,242	70,005	216	2,098

Footnotes at end of table.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income	Total itemized deductions	Medical and dental expenses deducted		Taxes paid		Interest paid				Contributions		Miscellaneous deductions			
								Total		Home mortgage				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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Taxable returns, total	**24,593,594**	**571,295,050**	**126,669,988**	**17,931,901**	**10,078,512**	**24,559,315**	**48,078,667**	**22,337,557**	**41,287,122**	**18,417,982**	**26,512,597**	**23,334,173**	**16,080,691**	**20,876,913**	**11,144,996**	**1,914,614**	**1,275,918**
$1 under $1,000	*376	*272	*2,510	*370	*142	*376	*825	*376	*1,397	*370	*813	*376	*70	*376	*76	—	—
$1,000 under $2,000	15,919	21,133	2,567	*3,109	*26	*12,637	*897	*125	*1,428	*125	*654	*270	*5	*125	*211	—	—
$2,000 under $3,000	23,071	57,126	9,028	*3,387	*1,367	23,071	4,211	3,540	1,681	*285	*125	6,647	431	*5,749	*1,339	—	—
$3,000 under $4,000	46,175	166,607	83,691	42,304	22,466	46,175	24,092	31,121	14,174	17,239	11,177	35,155	14,970	33,005	7,989	*932	*542
$4,000 under $5,000	86,673	393,719	193,439	77,082	50,628	85,873	49,022	53,460	49,583	31,347	27,567	75,034	32,423	57,035	11,783	*4,004	*1,241
$5,000 under $6,000	194,934	1,086,630	496,383	178,002	139,672	194,681	129,703	126,400	128,768	101,603	100,302	169,472	62,030	156,366	36,209	10,098	9,749
$6,000 under $7,000	305,303	1,992,979	836,266	264,607	205,588	305,303	247,572	237,483	227,009	165,630	147,719	283,539	99,749	242,135	56,347	26,170	9,595
$7,000 under $8,000	439,375	3,314,204	1,246,110	393,797	368,138	438,127	353,516	325,621	259,457	180,930	161,579	410,844	181,863	349,811	83,136	32,056	8,999
$8,000 under $9,000	570,337	4,881,004	1,681,028	474,018	352,156	567,846	479,444	460,736	497,948	337,769	330,959	501,818	191,492	445,082	159,988	40,565	39,469
$9,000 under $10,000	726,496	6,895,052	2,330,874	595,077	446,966	725,132	671,143	619,013	746,621	444,141	470,283	668,195	276,021	563,489	190,123	50,206	26,873
$10,000 under $11,000	851,008	8,946,355	2,727,897	697,207	470,897	849,639	845,013	738,083	876,759	542,589	590,020	777,956	310,087	703,176	225,140	65,130	40,330
$11,000 under $12,000	884,189	10,168,827	2,929,965	703,210	444,734	884,189	921,503	794,979	1,000,563	610,926	660,265	802,130	313,702	734,778	249,464	57,045	31,282
$12,000 under $13,000	1,045,333	13,074,229	3,598,118	821,120	495,319	1,043,829	1,132,661	956,881	1,279,886	743,676	844,672	960,297	390,219	878,627	300,034	62,167	54,231
$13,000 under $14,000	1,067,090	14,409,902	3,863,129	825,743	486,745	1,065,620	1,251,217	972,340	1,390,541	804,988	915,124	989,604	412,153	905,253	322,473	71,936	58,443
$14,000 under $15,000	1,149,435	16,685,142	4,291,874	854,431	472,884	1,146,860	1,442,859	1,054,507	1,527,321	881,998	1,031,658	1,080,189	455,679	996,152	393,132	88,972	40,752
$15,000 under $20,000	5,623,117	98,123,634	24,202,370	4,063,512	2,224,624	5,614,530	8,434,009	5,335,316	8,957,860	4,556,283	6,085,030	5,324,318	2,488,414	4,922,625	2,097,463	394,735	241,118
$20,000 under $25,000	4,395,425	98,193,706	21,380,864	3,071,379	1,443,462	4,393,273	8,207,789	4,164,576	7,620,955	3,601,189	5,153,280	4,246,983	2,282,577	3,806,913	1,826,081	335,655	200,349
$25,000 under $30,000	2,884,072	78,609,367	15,795,213	1,982,048	869,217	2,881,270	6,509,942	2,675,458	5,262,887	2,307,723	3,635,582	2,815,413	1,785,807	2,509,155	1,367,359	279,278	151,726
$30,000 under $50,000	3,172,632	116,398,973	22,308,347	2,196,146	1,052,215	3,169,898	9,662,866	2,865,740	6,765,680	2,401,695	4,488,637	3,100,652	2,916,451	2,655,235	1,911,135	299,603	217,392
$50,000 under $100,000	891,441	58,868,621	11,001,074	565,367	400,021	890,083	4,782,858	743,221	2,976,613	571,423	1,474,837	869,130	1,752,678	724,465	1,088,902	75,666	91,119
$100,000 under $200,000	180,027	23,535,913	4,288,272	97,672	94,231	179,804	1,790,352	146,136	1,042,065	98,462	308,727	175,893	909,615	150,834	452,010	15,848	33,911
$200,000 under $500,000	35,818	10,027,946	2,047,002	19,425	32,403	35,759	750,953	28,213	426,464	15,626	62,138	35,003	612,884	31,649	224,297	3,830	13,363
$500,000 under $1,000,000	**5,348	**5,443,709	**1,353,965	**2,894	**4,614	**5,340	**386,220	**4,232	**231,459	**1,965	**11,449	**5,255	**591,369	**4,878	**140,303	**718	**5,431
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Total nontaxable returns	**1,357,795**	**10,383,707**	**7,220,988**	**1,130,850**	**2,081,043**	**1,301,293**	**1,531,395**	**1,029,083**	**2,128,342**	**837,543**	**1,309,759**	**1,100,486**	**711,696**	**895,002**	**768,512**	**83,719**	**294,491**
All returns, summary:																	
Under $5,000	600,246	2,098,588	1,769,053	464,799	502,164	567,732	455,754	367,060	496,150	265,744	337,319	440,546	184,359	341,804	130,626	18,239	22,775
$5,000 under $10,000	2,918,444	22,892,622	9,806,332	2,491,733	2,546,014	2,890,984	2,590,163	2,318,168	2,795,970	1,679,346	1,853,316	2,594,027	1,098,256	2,226,062	775,928	202,646	184,030
$10,000 under $15,000	5,140,313	64,979,686	18,437,324	4,029,837	2,629,610	5,130,555	5,802,078	4,639,963	6,410,787	3,694,253	4,249,410	4,736,497	1,971,077	4,324,170	1,623,773	359,856	272,468
$15,000 or more	17,292,386	491,707,862	103,878,267	12,076,382	6,481,767	17,271,337	40,762,067	16,041,449	33,712,557	13,616,182	21,382,311	16,663,589	13,538,695	14,879,879	9,383,181	1,417,592	1,091,136

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

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

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

Table 2.2—Returns With Itemized Deductions: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Selected 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	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	**25,951,389**	**581,678,757**	**133,890,976**	**66,181,359**	**25,169,407**	**383,621,001**	**24,581,087**	**90,004,966**	**24,593,594**	**90,879,002**
Under $2,000	89,027	106,490	232,608	130,967	26,517	9,939	*15,794	*645	16,295	1,973
$2,000 under $4,000	243,760	786,863	678,291	385,009	97,006	76,430	69,207	7,529	69,246	8,343
$4,000 under $6,000	667,503	3,423,253	2,204,734	1,203,045	393,484	485,073	281,399	49,397	281,607	50,940
$6,000 under $8,000	1,063,548	7,490,419	3,492,736	2,175,568	908,605	2,091,016	743,694	236,815	744,678	240,041
$8,000 under $10,000	1,454,852	13,184,186	4,967,014	3,038,264	1,378,688	5,352,373	1,296,484	711,199	1,296,833	712,994
$10,000 under $12,000	1,818,958	20,026,141	6,227,631	4,178,377	1,791,754	9,714,805	1,734,223	1,391,211	1,735,197	1,394,684
$12,000 under $14,000	2,157,687	28,064,000	7,791,071	5,313,275	2,149,390	14,994,735	2,111,686	2,256,494	2,112,423	2,265,039
$14,000 under $16,000	2,373,876	35,665,295	9,313,851	6,082,895	2,367,552	20,307,509	2,341,735	3,214,866	2,343,491	3,218,205
$16,000 under $18,000	2,282,778	38,806,637	9,791,444	6,055,142	2,279,093	22,976,155	2,266,292	3,823,562	2,266,703	3,834,735
$18,000 under $20,000	2,181,179	41,422,004	10,046,897	5,809,813	2,175,105	25,635,684	2,162,122	4,476,956	2,162,358	4,479,659
$20,000 under $25,000	4,420,413	98,742,630	21,657,192	12,061,877	4,415,795	65,044,830	4,394,823	12,202,798	4,395,425	12,213,346
$25,000 under $30,000	2,895,179	78,918,767	15,950,042	7,846,696	2,891,465	55,140,903	2,883,398	11,309,417	2,884,072	11,322,807
$30,000 under $50,000	3,186,819	116,921,691	22,649,153	8,737,481	3,181,416	85,611,588	3,170,430	20,684,796	3,172,632	20,763,359
$50,000 under $100,000	894,129	59,033,936	11,118,395	2,539,774	892,671	45,434,632	889,640	15,054,609	891,441	15,253,417
$100,000 under $200,000	180,447	23,591,504	4,341,788	512,957	179,844	18,766,233	179,299	8,063,014	180,027	8,245,383
$200,000 under $500,000	35,878	10,045,058	2,068,339	96,380	35,710	7,897,122	35,572	4,056,080	35,818	4,218,366
$500,000 under $1,000,000	4,010	2,670,679	648,111	10,383	3,975	2,017,047	3,962	1,171,233	4,004	1,253,387
$1,000,000 or more	1,346	2,779,206	711,677	3,458	1,337	2,064,926	1,327	1,294,343	1,344	1,402,324
Taxable returns, total	**24,593,594**	**571,295,050**	**126,669,988**	**62,627,123**	**24,584,941**	**382,093,515**	**24,581,087**	**90,004,966**	**24,593,594**	**90,879,002**
Under $2,000	16,295	21,406	5,076	13,532	*15,794	*8,492	*15,794	*645	16,295	1,973
$2,000 under $4,000	69,246	223,733	92,719	63,237	69,207	68,218	69,207	7,529	69,246	8,343
$4,000 under $6,000	281,607	1,480,349	689,823	361,409	281,423	432,687	281,399	49,397	281,607	50,940
$6,000 under $8,000	744,678	5,307,183	2,082,376	1,290,519	742,755	1,948,074	743,694	236,815	744,678	240,041
$8,000 under $10,000	1,296,833	11,776,056	4,011,903	2,518,370	1,295,217	5,250,752	1,296,484	711,199	1,296,833	712,994
$10,000 under $12,000	1,735,197	19,115,182	5,657,862	3,861,413	1,734,425	9,603,616	1,734,223	1,391,211	1,735,197	1,394,684
$12,000 under $14,000	2,112,423	27,484,131	7,461,248	5,137,034	2,111,952	14,887,515	2,111,686	2,256,494	2,112,423	2,265,039
$14,000 under $16,000	2,343,491	35,212,675	9,055,345	5,979,426	2,343,238	20,179,404	2,341,735	3,214,866	2,343,491	3,218,205
$16,000 under $18,000	2,266,703	38,532,995	9,645,308	5,993,672	2,266,613	22,895,361	2,266,292	3,823,562	2,266,703	3,834,735
$18,000 under $20,000	2,162,358	41,063,106	9,793,591	5,752,019	2,162,309	25,517,906	2,162,122	4,476,956	2,162,358	4,479,659
$20,000 under $25,000	4,395,425	98,193,706	21,380,864	11,993,492	4,395,169	64,821,345	4,394,823	12,202,798	4,395,425	12,213,346
$25,000 under $30,000	2,884,072	78,609,367	15,795,213	7,814,267	2,883,569	55,004,193	2,883,398	11,309,417	2,884,072	11,322,807
$30,000 under $50,000	3,172,632	116,398,973	22,308,347	8,695,766	3,171,854	85,401,349	3,170,430	20,684,796	3,172,632	20,763,359
$50,000 under $100,000	891,441	58,868,621	11,001,074	2,531,202	890,785	45,352,641	889,640	15,054,609	891,441	15,253,417
$100,000 under $200,000	180,027	23,535,913	4,288,272	511,726	179,632	18,748,020	179,299	8,063,014	180,027	8,245,383
$200,000 under $500,000	35,818	10,027,946	2,047,002	96,220	35,690	7,894,303	35,572	4,056,080	35,818	4,218,366
$500,000 under $1,000,000	**5,348	**5,443,709	**1,353,965	**13,822	**5,309	**4,079,641	**5,289	**2,465,576	**5,348	**2,655,711
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
Total nontaxable returns	**1,357,795**	**10,383,707**	**7,220,988**	**3,554,236**	**584,466**	**1,527,486**	—	—	—	—
All returns, summary:										
Under $5,000	600,246	2,098,588	1,769,053	965,732	247,617	208,698	171,535	19,890	172,214	23,013
$5,000 under $10,000	2,918,444	22,892,622	9,806,332	5,967,120	2,556,683	7,806,133	2,235,043	985,696	2,236,445	991,278
$10,000 under $15,000	5,140,313	64,979,686	18,437,324	12,414,677	5,101,124	34,282,018	4,994,084	5,151,915	4,997,055	5,164,487
$15,000 under $20,000	5,674,165	99,004,390	24,733,569	15,024,824	5,661,770	59,346,870	5,621,974	10,011,174	5,623,117	10,027,834
$20,000 or more	11,618,221	392,703,472	79,144,698	31,809,005	11,602,213	281,977,281	11,558,451	73,836,291	11,564,763	74,672,389

Footnotes at end of table.

Table 2.2—Returns With Itemized Deductions: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Selected 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	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	**21,339,928**	**511,330,274**	**114,458,536**	**59,947,208**	**20,844,151**	**338,175,946**	**20,390,750**	**78,927,681**	**20,401,629**	**79,663,828**
Under $2,000	26,155	30,211	142,310	68,675	—	—	—	—	*376	*1,059
$2,000 under $4,000	78,093	249,255	284,114	194,888	*3,682	*899	*249	*9	*279	*557
$4,000 under $6,000	318,520	1,640,223	1,071,019	745,232	141,955	110,489	73,654	6,444	73,833	7,591
$6,000 under $8,000	593,483	4,194,989	2,058,277	1,520,674	474,457	785,055	348,781	66,514	349,566	69,475
$8,000 under $10,000	851,404	7,736,313	3,028,239	2,229,720	798,090	2,586,154	723,169	295,048	723,502	296,370
$10,000 under $12,000	1,201,217	13,260,648	4,285,437	3,328,064	1,182,076	5,694,972	1,126,661	730,020	1,127,626	732,488
$12,000 under $14,000	1,680,068	21,873,325	6,119,872	4,671,755	1,674,708	11,096,882	1,637,723	1,564,313	1,638,257	1,572,541
$14,000 under $16,000	1,955,410	29,400,890	7,701,767	5,511,605	1,951,596	16,212,226	1,927,582	2,437,010	1,929,336	2,440,231
$16,000 under $18,000	1,918,876	32,618,047	8,260,511	5,523,389	1,916,576	18,844,296	1,904,041	3,004,504	1,904,451	3,014,784
$18,000 under $20,000	1,904,833	36,184,443	8,818,603	5,452,931	1,900,145	21,974,642	1,887,803	3,708,964	1,888,031	3,711,665
$20,000 under $25,000	4,064,819	90,907,073	19,919,589	11,587,694	4,061,622	59,419,808	4,040,999	10,936,482	4,041,331	10,946,067
$25,000 under $30,000	2,723,538	74,263,917	14,942,142	7,610,583	2,719,950	51,727,601	2,714,178	10,492,529	2,714,822	10,503,997
$30,000 under $50,000	3,001,451	110,094,255	21,178,533	8,477,411	2,999,087	80,448,577	2,989,069	19,181,206	2,991,028	19,237,944
$50,000 under $100,000	822,234	54,234,851	10,001,424	2,434,097	821,011	41,825,675	818,178	13,683,006	819,723	13,850,120
$100,000 under $200,000	163,797	21,406,288	3,826,710	488,193	163,326	17,118,242	162,927	7,280,206	163,483	7,436,155
$200,000 under $500,000	31,600	8,826,705	1,752,541	89,839	31,474	6,996,660	31,360	3,552,691	31,560	3,694,616
$500,000 under $1,000,000	3,357	2,227,212	529,691	9,412	3,330	1,692,268	3,318	971,337	3,353	1,040,768
$1,000,000 or more	1,073	2,181,629	537,756	3,048	1,066	1,641,499	1,058	1,017,399	1,072	1,107,400
Taxable returns, total	**20,401,629**	**503,344,694**	**109,542,803**	**57,067,224**	**20,393,707**	**336,818,538**	**20,390,750**	**78,927,681**	**20,401,629**	**79,663,828**
Under $2,000	*376	*272	*2,510	*1,593	—	—	—	—	*376	*1,059
$2,000 under $4,000	*279	*992	*720	*449	*249	*190	*249	*9	*279	*557
$4,000 under $6,000	73,833	397,729	190,223	127,822	73,678	82,766	73,654	6,444	73,833	7,591
$6,000 under $8,000	349,566	2,517,148	1,050,182	790,718	347,643	690,035	348,781	66,514	349,566	69,475
$8,000 under $10,000	723,502	6,601,159	2,334,368	1,776,547	721,902	2,495,146	723,169	295,048	723,502	296,370
$10,000 under $12,000	1,127,626	12,457,235	3,851,775	3,026,328	1,126,862	5,586,425	1,126,661	730,020	1,127,626	732,488
$12,000 under $14,000	1,638,257	21,337,748	5,845,650	4,501,277	1,637,989	10,992,367	1,637,723	1,564,313	1,638,257	1,572,541
$14,000 under $16,000	1,929,336	29,012,638	7,509,278	5,417,868	1,929,085	16,086,978	1,927,582	2,437,010	1,929,336	2,440,231
$16,000 under $18,000	1,904,451	32,373,386	8,145,271	5,465,186	1,904,362	18,764,052	1,904,041	3,004,504	1,904,451	3,014,784
$18,000 under $20,000	1,888,031	35,864,925	8,603,993	5,397,605	1,887,983	21,863,737	1,887,803	3,708,964	1,888,031	3,711,665
$20,000 under $25,000	4,041,331	90,389,835	19,672,822	11,521,752	4,041,146	59,197,024	4,040,999	10,936,482	4,041,331	10,946,067
$25,000 under $30,000	2,714,822	74,023,246	14,809,704	7,581,367	2,714,320	51,636,473	2,714,178	10,492,529	2,714,822	10,503,997
$30,000 under $50,000	2,991,028	109,701,544	21,017,444	8,443,443	2,990,333	80,245,954	2,989,069	19,181,206	2,991,028	19,237,944
$50,000 under $100,000	819,723	54,080,725	9,925,599	2,425,976	819,127	41,743,808	818,178	13,683,006	819,723	13,850,120
$100,000 under $200,000	163,483	21,365,566	3,783,094	487,142	163,171	17,104,972	162,927	7,280,206	163,483	7,436,155
$200,000 under $500,000	31,560	8,815,446	1,737,658	89,708	31,462	6,995,420	31,360	3,552,691	31,560	3,694,616
$500,000 under $1,000,000	**4,425	**4,405,100	**1,062,512	**12,444	**4,395	**3,333,193	**4,376	**1,988,736	**4,425	**2,148,168
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
Total nontaxable returns	**938,299**	**7,985,580**	**4,915,733**	**2,879,984**	**450,444**	**1,357,409**	—	—	—	—
All returns, summary:										
Under $5,000	229,361	845,280	844,667	535,988	40,342	24,348	19,033	1,126	19,551	3,435
$5,000 under $10,000	1,638,294	13,005,711	5,739,291	4,223,200	1,377,842	3,458,251	1,126,820	366,888	1,128,005	371,618
$10,000 under $15,000	3,826,466	48,858,567	14,030,773	10,629,287	3,799,677	24,276,380	3,695,976	3,403,062	3,698,735	3,414,313
$15,000 under $20,000	4,833,938	84,478,786	21,155,418	13,858,457	4,825,424	49,546,637	4,787,834	8,041,748	4,788,966	8,057,397
$20,000 or more	10,811,869	364,141,930	72,688,387	30,700,277	10,800,866	260,870,330	10,761,087	67,114,856	10,766,372	67,817,066

Footnotes at end of table.

Table 2.2—Returns With Itemized Deductions: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Selected 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	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	**447,426**	**6,085,711**	**1,465,921**	**617,771**	**432,422**	**4,029,381**	**423,768**	**971,897**	**424,209**	**980,646**
Under $2,000	8,148	11,259	5,902	9,423	*3,553	*480	*298	*30	*298	*30
$2,000 under $4,000	25,228	78,874	31,113	33,983	21,039	17,251	16,392	1,731	16,397	1,815
$4,000 under $6,000	32,498	178,488	72,474	41,738	29,028	70,376	28,775	8,772	28,775	8,772
$6,000 under $8,000	38,543	264,917	83,256	53,198	38,266	128,686	37,817	17,641	38,016	17,907
$8,000 under $10,000	39,877	359,207	99,321	52,878	38,993	207,431	38,993	33,816	38,993	33,816
$10,000 under $12,000	64,187	708,059	167,860	79,337	63,966	461,786	63,937	86,517	63,937	86,517
$12,000 under $14,000	53,682	693,297	136,950	69,179	53,482	487,286	53,482	98,790	53,682	99,090
$14,000 under $16,000	62,864	936,826	204,630	99,203	61,755	642,621	61,755	138,630	61,756	138,630
$16,000 under $18,000	45,869	778,061	174,207	68,417	45,869	535,437	45,869	122,044	45,869	122,044
$18,000 under $20,000	31,037	590,603	118,034	41,555	31,036	431,014	31,034	100,731	31,035	100,731
$20,000 under $25,000	27,273	581,940	116,352	37,632	27,273	427,957	27,273	112,685	27,273	112,721
$25,000 under $30,000	6,020	158,194	37,578	7,764	6,019	112,860	6,019	32,133	6,020	32,842
$30,000 under $50,000	8,134	298,989	79,774	16,819	8,131	202,516	8,125	66,596	8,129	67,416
$50,000 under $100,000	3,343	216,481	54,808	5,495	3,330	156,387	3,329	65,430	3,342	66,928
$100,000 under $200,000	478	61,013	17,864	762	451	42,432	450	21,799	451	22,351
$200,000 under $500,000	171	52,823	16,317	272	160	37,596	151	19,757	163	21,095
$500,000 under $1,000,000	39	26,659	7,547	65	38	19,053	38	12,655	39	13,396
$1,000,000 or more	35	90,019	41,934	53	33	48,212	31	32,140	34	34,546
Taxable returns, total	**424,209**	**5,990,420**	**1,388,587**	**577,427**	**423,977**	**4,025,069**	**423,768**	**971,897**	**424,209**	**980,646**
Under $2,000	*298	*502	—	*224	*298	*279	*298	*30	*298	*30
$2,000 under $4,000	16,397	52,656	20,132	16,977	16,392	15,559	16,392	1,731	16,397	1,815
$4,000 under $6,000	28,775	158,157	52,035	35,951	28,775	70,171	28,775	8,772	28,775	8,772
$6,000 under $8,000	38,016	260,947	80,412	52,323	38,016	128,212	37,817	17,641	38,016	17,907
$8,000 under $10,000	38,993	351,770	93,675	50,663	38,993	207,431	38,993	33,816	38,993	33,816
$10,000 under $12,000	63,937	705,512	164,628	79,128	63,937	461,756	63,937	86,517	63,937	86,517
$12,000 under $14,000	53,682	693,297	136,950	69,179	53,482	487,286	53,482	98,790	53,682	99,090
$14,000 under $16,000	61,756	920,632	183,808	94,217	61,755	642,621	61,755	138,630	61,756	138,630
$16,000 under $18,000	45,869	778,061	174,207	68,417	45,869	535,437	45,869	122,044	45,869	122,044
$18,000 under $20,000	31,035	590,564	118,032	41,553	31,034	430,980	31,034	100,731	31,035	100,731
$20,000 under $25,000	27,273	581,940	116,352	37,632	27,273	427,957	27,273	112,685	27,273	112,721
$25,000 under $30,000	6,020	158,194	37,578	7,764	6,019	112,860	6,019	32,133	6,020	32,842
$30,000 under $50,000	8,129	298,797	79,767	16,811	8,126	202,338	8,125	66,596	8,129	67,416
$50,000 under $100,000	3,342	216,431	54,805	5,492	3,329	156,343	3,329	65,430	3,342	66,928
$100,000 under $200,000	451	56,720	13,571	717	451	42,432	450	21,799	451	22,351
$200,000 under $500,000	**236	**166,238	**62,635	**381	**228	**103,409	**220	**64,552	**236	**69,037
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
Total nontaxable returns	**23,217**	**95,291**	**77,334**	**40,344**	**8,445**	**4,311**	—	—	—	—
All returns, summary:										
Under $5,000	38,785	115,899	50,023	48,194	29,752	27,837	21,622	3,011	21,627	3,095
$5,000 under $10,000	105,509	776,847	242,044	143,025	101,127	396,387	100,653	58,979	100,852	59,244
$10,000 under $15,000	155,745	1,950,210	421,329	204,405	154,216	1,335,133	154,187	268,970	154,387	269,270
$15,000 under $20,000	101,894	1,756,636	380,352	153,285	101,892	1,223,012	101,890	277,742	101,892	277,743
$20,000 or more	45,493	1,486,119	372,173	68,861	45,435	1,047,012	45,416	363,194	45,451	371,294

Footnotes at end of table.

Table 2.2—Returns With Itemized Deductions: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Selected 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	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	**1,278,485**	**18,171,151**	**5,040,537**	**2,533,268**	**1,231,241**	**10,674,925**	**1,167,624**	**2,168,050**	**1,167,938**	**2,188,992**
Under $2,000	*3,503	*710	*10,632	*5,276	—	—	—	—	—	—
$2,000 under $4,000	14,867	48,114	45,971	22,056	*7,246	*4,147	*4,179	*330	*4,182	*440
$4,000 under $6,000	68,089	355,157	201,381	116,338	54,722	47,042	23,863	2,198	23,863	2,198
$6,000 under $8,000	145,303	1,015,703	415,969	275,825	131,930	338,287	106,861	33,174	106,861	33,174
$8,000 under $10,000	216,361	1,956,770	651,481	400,306	208,594	911,337	206,432	123,038	206,432	123,038
$10,000 under $12,000	223,310	2,451,738	706,019	439,090	223,303	1,306,636	222,903	191,179	222,910	191,209
$12,000 under $14,000	153,715	1,997,313	564,049	311,462	152,651	1,125,429	152,423	178,021	152,423	178,028
$14,000 under $16,000	116,856	1,761,770	466,942	239,299	116,856	1,055,529	116,365	178,785	116,365	178,785
$16,000 under $18,000	107,886	1,832,514	444,623	235,730	107,611	1,152,233	107,611	205,068	107,611	205,068
$18,000 under $20,000	60,538	1,155,105	286,248	119,905	60,538	748,952	60,339	139,578	60,339	139,578
$20,000 under $25,000	80,891	1,786,403	424,413	169,826	80,862	1,192,272	80,725	235,736	80,725	235,742
$25,000 under $30,000	36,880	1,001,809	202,834	84,514	36,880	714,461	36,249	153,992	36,249	154,922
$30,000 under $50,000	33,072	1,192,684	257,657	76,427	33,006	859,239	32,766	222,525	32,956	225,301
$50,000 under $100,000	13,590	916,018	200,943	29,328	13,455	687,565	13,377	243,155	13,454	250,418
$100,000 under $200,000	2,830	380,876	84,295	6,069	2,806	291,237	2,754	128,342	2,779	131,336
$200,000 under $500,000	665	190,353	50,184	1,527	652	139,634	649	73,136	661	76,442
$500,000 under $1,000,000	100	66,844	14,681	222	100	51,942	99	29,406	99	31,789
$1,000,000 or more	29	61,269	12,216	70	29	48,983	29	30,388	29	31,524
Taxable returns, total	**1,167,938**	**17,488,085**	**4,592,512**	**2,300,987**	**1,167,826**	**10,596,844**	**1,167,624**	**2,168,050**	**1,167,938**	**2,188,992**
Under $2,000	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	*4,182	*14,031	*7,570	*3,145	*4,179	*3,343	*4,179	*330	*4,182	*440
$4,000 under $6,000	23,863	129,110	64,250	34,906	23,863	29,954	23,863	2,198	23,863	2,198
$6,000 under $8,000	106,861	765,657	264,732	192,891	106,861	308,034	106,861	33,174	106,861	33,174
$8,000 under $10,000	206,432	1,863,807	588,906	365,507	206,432	909,394	206,432	123,038	206,432	123,038
$10,000 under $12,000	222,910	2,447,194	702,943	437,755	222,903	1,306,503	222,903	191,179	222,910	191,209
$12,000 under $14,000	152,423	1,980,699	547,827	308,819	152,423	1,124,054	152,423	178,021	152,423	178,028
$14,000 under $16,000	116,365	1,754,794	461,599	238,396	116,365	1,054,799	116,365	178,785	116,365	178,785
$16,000 under $18,000	107,611	1,827,748	440,817	234,699	107,611	1,152,233	107,611	205,068	107,611	205,068
$18,000 under $20,000	60,339	1,151,302	285,541	119,606	60,339	746,155	60,339	139,578	60,339	139,578
$20,000 under $25,000	80,725	1,782,986	421,879	169,376	80,725	1,191,731	80,725	235,736	80,725	235,742
$25,000 under $30,000	36,249	984,814	199,401	83,099	36,249	702,314	36,249	153,992	36,249	154,922
$30,000 under $50,000	32,956	1,187,913	257,490	76,084	32,890	854,978	32,766	222,525	32,956	225,301
$50,000 under $100,000	13,454	907,563	191,154	28,922	13,454	687,486	13,377	243,155	13,454	250,418
$100,000 under $200,000	2,779	373,727	81,925	5,975	2,755	286,553	2,754	128,342	2,779	131,336
$200,000 under $500,000	**760	**255,471	**64,262	**1,740	**748	**190,330	**748	**102,542	**760	**108,231
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	29	61,269	12,216	70	29	48,983	29	30,388	29	31,524
Total nontaxable returns	**110,547**	**683,066**	**448,025**	**232,281**	**63,415**	**78,080**	—	—	—	—
All returns, summary:										
Under $5,000	40,184	147,557	115,169	62,315	23,072	14,984	*7,219	*465	*7,222	*576
$5,000 under $10,000	407,939	3,228,898	1,210,264	757,485	379,420	1,285,828	334,116	158,274	334,116	158,274
$10,000 under $15,000	430,603	5,226,938	1,467,551	864,438	429,532	2,898,584	428,413	447,451	428,420	447,488
$15,000 under $20,000	231,702	3,971,501	1,000,330	481,047	231,427	2,490,196	231,228	445,180	231,228	445,180
$20,000 or more	168,057	5,596,256	1,247,223	367,983	167,790	3,985,333	166,648	1,116,679	166,952	1,137,473

Footnotes at end of table.

Table 2.2—Returns With Itemized Deductions: Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Selected 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	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	**2,827,859**	**45,357,630**	**12,654,344**	**2,932,496**	**2,619,833**	**30,382,091**	**2,566,859**	**7,856,626**	**2,567,731**	**7,963,657**
Under $2,000	47,968	60,230	56,074	37,835	22,964	9,459	*15,496	*616	*15,621	*884
$2,000 under $4,000	125,351	410,155	316,246	133,585	65,039	54,132	48,387	5,460	48,388	5,531
$4,000 under $6,000	240,135	1,205,805	827,655	277,744	165,785	253,575	155,107	31,984	155,135	32,344
$6,000 under $8,000	271,913	1,915,030	881,089	279,653	255,615	831,230	247,251	119,312	247,251	119,312
$8,000 under $10,000	339,923	3,067,670	1,155,656	339,101	325,724	1,631,802	320,632	257,827	320,648	258,299
$10,000 under $12,000	323,593	3,533,676	1,044,950	315,986	315,979	2,218,540	314,513	379,452	314,515	380,427
$12,000 under $14,000	268,811	3,482,384	965,677	257,580	267,138	2,275,279	266,671	413,928	266,674	413,837
$14,000 under $16,000	237,279	3,543,285	923,435	230,438	235,878	2,394,036	235,864	460,296	235,865	460,414
$16,000 under $18,000	205,718	3,502,625	894,629	218,678	204,608	2,395,203	204,342	484,321	204,343	485,214
$18,000 under $20,000	180,693	3,414,412	809,181	184,018	179,308	2,429,870	178,868	518,994	178,875	518,994
$20,000 under $25,000	244,314	5,396,227	1,184,392	259,924	242,922	3,953,055	242,716	907,919	242,986	908,841
$25,000 under $30,000	128,148	3,478,138	762,963	142,442	128,023	2,575,191	126,484	628,926	126,513	629,210
$30,000 under $50,000	142,944	5,292,836	1,113,994	163,931	139,974	4,080,416	139,875	1,209,988	139,924	1,227,922
$50,000 under $100,000	53,958	3,603,563	852,286	68,802	53,871	2,712,967	53,752	1,045,311	53,918	1,068,197
$100,000 under $200,000	13,008	1,701,311	404,578	17,185	12,927	1,281,395	12,834	618,571	12,980	641,176
$200,000 under $500,000	3,389	960,868	246,491	4,646	3,371	711,826	3,360	404,907	3,382	420,261
$500,000 under $1,000,000	506	344,488	95,415	665	499	249,106	499	155,222	505	164,665
$1,000,000 or more	208	444,926	119,631	266	208	325,010	208	213,591	208	228,028
Taxable returns, total	**2,567,731**	**43,912,000**	**11,001,681**	**2,608,178**	**2,567,345**	**30,310,909**	**2,566,859**	**7,856,626**	**2,567,731**	**7,963,657**
Under $2,000	*15,621	*20,631	*2,567	*11,716	*15,496	*8,213	*15,496	*616	*15,621	*884
$2,000 under $4,000	48,388	156,054	64,298	42,666	48,387	49,126	48,387	5,460	48,388	5,531
$4,000 under $6,000	155,135	795,347	383,299	162,725	155,107	249,797	155,107	31,984	155,135	32,344
$6,000 under $8,000	247,251	1,740,767	673,837	247,874	247,251	819,057	247,251	119,312	247,251	119,312
$8,000 under $10,000	320,648	2,895,338	962,734	309,524	320,632	1,623,147	320,632	257,827	320,648	258,299
$10,000 under $12,000	314,515	3,437,699	917,922	303,461	314,514	2,216,723	314,513	379,452	314,515	380,427
$12,000 under $14,000	266,674	3,455,030	920,330	254,513	266,671	2,273,862	266,671	413,928	266,674	413,837
$14,000 under $16,000	235,865	3,522,082	899,592	228,542	235,864	2,393,949	235,864	460,296	235,865	460,414
$16,000 under $18,000	204,343	3,478,410	867,539	216,442	204,342	2,394,652	204,342	484,321	204,343	485,214
$18,000 under $20,000	178,875	3,378,874	771,195	181,850	178,875	2,425,828	178,868	518,994	178,875	518,994
$20,000 under $25,000	242,986	5,368,085	1,157,432	257,953	242,915	3,952,932	242,716	907,919	242,986	908,841
$25,000 under $30,000	126,513	3,430,139	745,379	141,019	126,513	2,543,741	126,484	628,926	126,513	629,210
$30,000 under $50,000	139,924	5,187,561	949,417	158,404	139,910	4,080,173	139,875	1,209,988	139,924	1,227,922
$50,000 under $100,000	53,918	3,600,879	820,582	68,760	53,871	2,712,967	53,752	1,045,311	53,918	1,068,197
$100,000 under $200,000	12,980	1,697,883	401,341	17,144	12,921	1,281,135	12,834	618,571	12,980	641,176
$200,000 under $500,000	**3,887	**1,302,294	**338,381	**5,302	**3,868	**960,476	**3,859	**560,129	**3,887	**584,926
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	208	444,926	119,631	266	208	325,010	208	213,591	208	228,028
Total nontaxable returns	**260,128**	**1,445,630**	**1,652,662**	**324,318**	**52,488**	**71,182**	—	—	—	—
All returns, summary:										
Under $5,000	285,430	971,249	728,359	295,467	154,451	141,529	123,661	15,287	123,814	15,908
$5,000 under $10,000	739,860	5,687,641	2,508,362	772,451	680,676	2,638,670	663,212	399,911	663,229	400,463
$10,000 under $15,000	719,284	8,851,994	2,488,768	697,003	709,705	5,728,276	707,759	1,026,822	707,764	1,027,806
$15,000 under $20,000	496,810	8,624,389	2,149,104	509,696	493,206	5,984,652	492,499	1,230,170	492,508	1,231,181
$20,000 or more	586,475	21,222,357	4,779,751	657,880	581,795	15,888,964	579,728	5,184,436	580,416	5,288,300

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

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

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

Table 2.3—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	25,951,389	581,678,757	21,339,928	511,330,274	447,426	6,085,711	1,278,485	18,171,151	57,691	733,992	2,827,859	45,357,630
Salaries and wages (gross)	23,219,539	470,462,108	19,587,119	420,999,512	402,731	5,165,054	1,163,560	14,972,669	40,126	456,952	2,026,003	28,867,921
Business and profession:												
Net profit	2,841,453	35,199,714	2,583,677	32,439,126	31,810	266,500	69,158	667,517	2,774	44,177	154,034	1,782,395
Net loss	952,043	2,652,102	844,339	2,343,141	13,094	35,896	24,828	57,715	1,484	9,864	68,298	205,486
Farm:												
Net profit	260,846	3,145,124	245,098	2,997,344	180	2,313	4,099	62,888	*2,687	*8,640	8,782	73,938
Net loss	480,641	2,463,426	443,809	2,203,379	2,232	16,111	4,381	34,638	*364	*3,539	29,855	205,759
Partnership:												
Net profit	939,124	15,655,988	833,926	14,533,420	3,440	85,965	16,837	209,562	506	27,564	84,415	799,477
Net loss	727,263	5,270,873	623,274	4,679,810	7,008	47,371	13,175	112,123	844	12,291	82,962	419,277
Small Business Corporation:												
Net profit	257,711	3,160,575	232,834	2,876,447	86	3,483	5,297	50,433	*1,319	*1,902	18,175	228,311
Net loss	173,856	1,278,976	159,048	1,172,027	1,767	9,925	5,026	28,789	*138	*999	7,877	67,237
Sales of capital assets:												
Net gain	3,252,265	14,005,127	2,635,374	11,586,179	27,485	94,751	95,451	403,849	7,588	27,451	486,367	1,892,895
Net loss	1,739,714	1,182,332	1,438,147	967,038	18,956	7,066	56,201	43,017	5,732	5,649	220,678	159,563
Sales of property other than capital assets:												
Net gain	312,605	754,401	275,120	675,361	2,132	4,121	3,257	10,367	553	1,022	31,543	63,530
Net loss	181,419	598,583	157,591	539,345	636	3,469	5,260	20,662	*131	*4,168	17,801	30,939
Dividends in adjusted gross income	4,879,653	19,197,001	3,771,903	13,644,184	65,175	231,156	152,729	496,651	16,087	29,802	873,759	4,795,209
Interest received	18,570,385	25,091,658	15,450,227	19,178,543	259,140	221,487	692,108	831,753	51,068	106,233	2,117,842	4,753,642
Pensions and annuities in adjusted gross income	1,968,446	10,924,209	1,466,950	8,617,081	33,791	135,023	51,050	310,332	9,419	43,951	407,236	1,817,823
Rent:												
Net income	1,755,185	5,105,782	1,405,716	4,073,297	28,524	74,473	61,957	173,492	1,686	2,948	257,302	781,572
Net loss	1,785,848	3,739,516	1,475,880	3,133,821	22,772	41,849	93,315	178,307	502	1,212	193,379	384,327
Royalty:												
Net income	317,444	1,550,521	250,669	1,096,976	2,065	6,346	3,800	21,935	237	3,808	60,673	421,456
Net loss	23,215	95,787	21,332	83,372	**	**	238	491	**	**	1,637	11,589
Estates or trusts:												
Net income	465,082	2,199,640	281,280	1,238,569	6,900	28,036	17,901	145,476	4,023	29,917	154,978	757,642
Net loss	26,065	104,754	18,084	80,610	**	**	1,800	8,139	**	**	6,161	15,345
State income tax refunds	6,965,940	1,519,078	5,884,227	1,293,746	93,643	15,755	374,366	71,361	20,588	3,520	593,116	134,695
Alimony	155,218	636,197	29,528	38,813	*3,278	*9,570	79,812	406,509	—	—	42,600	181,305
Other income (net)	1,898,841	1,488,787	1,661,552	1,210,505	15,797	19,640	61,028	35,945	907	—81	159,557	222,779
Statutory adjustments	5,464,129	11,030,803	4,816,172	9,966,286	75,260	115,503	157,122	215,708	4,557	15,869	411,018	717,438

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

**Data deleted because of the small number of sample returns on which they were based. Deleted data are included in the appropriate totals.

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

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

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

Size of adjusted gross income	Itemized deductions		Itemized deductions as a percent of adjusted gross income							
			Under 10 percent		10 under 15 percent		15 under 20 percent		20 under 25 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	**25,951,389**	**133,890,976**	**570,188**	**2,441,692**	**2,640,166**	**11,640,786**	**6,326,207**	**27,178,992**	**5,850,170**	**27,987,840**
Under $5,000	600,246	1,769,053	49,624	4,621	*3,793	*1,744	*5,477	*1,413	*270	*118
$5,000 under $10,000	2,918,444	9,806,332	*7,101	*2,663	*7,172	*6,165	50,370	85,079	233,855	470,863
$10,000 under $15,000	5,140,313	18,437,324	22,205	16,808	38,233	64,283	939,655	2,229,359	1,418,203	4,061,764
$15,000 under $20,000	5,674,165	24,733,569	7,166	9,901	104,111	263,815	1,704,610	5,339,893	1,701,835	6,605,417
$20,000 under $25,000	4,420,413	21,657,192	8,164	10,596	618,851	1,931,651	1,542,151	5,991,858	1,121,723	5,586,931
$25,000 under $30,000	2,895,179	15,950,042	14,793	32,674	742,767	2,630,720	919,909	4,369,112	648,552	3,921,475
$30,000 under $50,000	3,186,819	22,649,153	222,896	759,188	854,463	3,952,997	933,694	5,971,195	573,354	4,591,909
$50,000 under $100,000	894,129	11,118,395	171,394	863,019	223,551	1,844,228	194,429	2,185,630	128,626	1,869,763
$100,000 under $200,000	180,447	4,341,788	53,326	466,225	40,030	644,746	30,637	684,559	20,041	582,420
$200,000 under $500,000	35,878	2,068,339	11,802	192,663	6,509	221,441	4,697	223,150	3,305	206,520
$500,000 under $1,000,000	4,010	648,111	1,285	42,807	531	43,814	455	51,811	313	45,658
$1,000,000 or more	1,346	711,677	432	38,526	155	35,181	123	45,932	93	45,001

Size of adjusted gross income	Itemized deductions as a percent of adjusted gross income—Continued									
	25 under 30 percent		30 under 40 percent		40 under 50 percent		50 under 60 percent		60 under 70 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	**3,807,539**	**20,453,030**	**3,589,548**	**21,054,096**	**1,435,046**	**9,132,249**	**674,552**	**4,770,295**	**388,861**	**2,949,712**
Under $5,000	*2,760	*1,268	15,756	24,079	70,924	138,965	79,072	170,085	89,089	233,213
$5,000 under $10,000	414,013	987,609	855,067	2,383,935	586,658	1,985,971	321,925	1,236,763	181,572	823,514
$10,000 under $15,000	1,051,867	3,637,968	1,057,015	4,477,356	359,772	1,936,975	144,608	946,390	53,188	407,853
$15,000 under $20,000	1,040,858	4,858,884	799,832	4,025,120	290,807	1,979,317	57,946	535,495	32,603	365,573
$20,000 under $25,000	583,503	3,518,563	408,853	3,030,560	89,445	875,444	21,542	261,503	12,641	178,444
$25,000 under $30,000	312,187	2,303,251	198,641	1,832,028	34,006	412,265	11,560	169,138	4,004	71,308
$30,000 under $50,000	312,360	3,094,135	192,411	2,341,918	57,795	927,687	23,830	480,966	7,165	175,832
$50,000 under $100,000	72,093	1,296,541	60,480	1,357,729	20,241	597,259	9,721	359,206	6,148	274,482
$100,000 under $200,000	12,163	427,660	11,571	512,691	5,319	317,895	3,212	234,285	1,555	138,682
$200,000 under $500,000	2,360	179,357	2,845	272,925	1,625	205,788	1,117	180,561	693	137,511
$500,000 under $1,000,000	214	38,864	429	99,170	243	74,208	216	80,506	148	64,547
$1,000,000 or more	61	37,281	148	96,547	111	86,475	101	115,399	55	78,752

Size of adjusted gross income	Itemized deductions as a percent of adjusted gross income—Continued							
	70 under 80 percent		80 under 90 percent		90 under 100 percent		100 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	**213,735**	**1,734,889**	**116,681**	**972,416**	**84,653**	**895,489**	**254,043**	**2,679,490**
Under $5,000	58,411	167,999	46,837	146,504	33,908	115,901	144,325	763,142
$5,000 under $10,000	101,571	524,839	47,058	273,858	34,552	221,142	77,530	803,929
$10,000 under $15,000	26,076	237,327	7,327	73,289	6,041	65,331	16,123	282,621
$15,000 under $20,000	12,066	155,970	5,319	76,924	1,032	16,797	8,578	234,755
$20,000 under $25,000	3,953	67,345	6,084	115,143	2,269	44,754	1,234	44,401
$25,000 under $30,000	4,344	86,356	700	16,374	*1,712	*41,073	2,004	64,269
$30,000 under $50,000	2,551	70,718	*806	28,450	3,004	95,878	2,490	158,278
$50,000 under $100,000	3,217	153,174	1,805	98,597	1,398	96,851	1,026	121,917
$100,000 under $200,000	1,066	106,372	511	58,527	478	64,210	538	101,516
$200,000 under $500,000	392	90,644	181	43,182	198	53,462	154	61,134
$500,000 under $1,000,000	66	33,116	36	20,262	41	27,084	33	26,264
$1,000,000 or more	22	41,029	17	21,305	20	53,005	8	17,244

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

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

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

Size of adjusted gross income	Deduction for medical and dental expenses		Deduction for medical and dental expenses as a percent of adjusted gross income					
			Under 1 percent		1 under 2 percent		2 under 3 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**19,062,751**	**12,159,556**	**7,874,395**	**862,757**	**2,421,897**	**665,579**	**1,667,169**	**792,884**
Under $5,000	464,799	502,164	10,894	205	18,807	1,138	19,262	2,093
$5,000 under $10,000	2,491,733	2,546,014	198,404	9,400	240,883	30,563	168,570	32,204
$10,000 under $15,000	4,029,837	2,629,610	768,049	51,121	751,974	128,932	383,504	122,514
$15,000 under $20,000	4,104,654	2,404,227	1,731,452	174,942	538,695	141,167	457,555	197,567
$20,000 under $25,000	3,089,644	1,506,721	1,691,539	183,424	420,351	137,607	316,838	175,320
$25,000 under $30,000	1,988,210	885,074	1,288,713	152,470	217,421	88,420	159,915	105,336
$30,000 under $50,000	2,207,134	1,151,306	1,593,760	205,722	204,061	106,980	142,963	126,794
$50,000 under $100,000	566,503	401,995	480,772	69,368	27,394	25,439	17,225	26,059
$100,000 under $200,000	97,889	95,202	89,962	13,036	1,993	3,644	1,188	3,782
$200,000 under $500,000	19,451	32,620	18,076	2,620	287	1,245	134	911
$500,000 under $1,000,000	2,204	3,712	2,099	310	21	225	**15	**306
$1,000,000 or more	693	911	675	139	10	218	**	**

Size of adjusted gross income	Deduction for medical and dental expenses as a percent of adjusted gross income—Continued							
	3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	**1,259,831**	**811,908**	**969,263**	**730,689**	**734,734**	**662,048**	**592,299**	**592,788**
Under $5,000	16,483	2,338	12,533	2,167	10,906	2,600	4,888	1,325
$5,000 under $10,000	136,149	38,358	146,183	54,656	105,742	45,834	130,532	69,843
$10,000 under $15,000	363,160	160,121	312,486	177,856	264,601	183,200	222,920	178,810
$15,000 under $20,000	311,235	187,911	250,726	194,157	173,687	163,902	122,338	137,163
$20,000 under $25,000	200,372	155,912	129,410	128,363	100,490	121,141	55,441	80,021
$25,000 under $30,000	116,526	110,720	65,629	80,079	43,988	66,448	28,760	50,989
$30,000 under $50,000	105,807	131,388	45,962	71,552	30,277	58,857	23,401	55,235
$50,000 under $100,000	9,292	20,208	5,582	16,424	4,128	14,037	3,520	14,161
$100,000 under $200,000	618	2,889	626	3,655	634	4,520	410	3,351
$200,000 under $500,000	172	1,622	114	1,426	70	1,072	77	1,414
$500,000 under $1,000,000	11	280	12	355	**11	**436	12	477
$1,000,000 or more	4	163	—	—	**	**	—	—

Size of adjusted gross income	Deduction for medical and dental expenses as a percent of adjusted gross income—Continued							
	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	**500,838**	**578,425**	**412,810**	**475,865**	**320,173**	**411,926**	**936,842**	**1,403,491**
Under $5,000	8,051	2,109	19,518	6,100	6,720	2,753	42,337	21,891
$5,000 under $10,000	99,142	59,323	115,370	78,696	101,722	75,469	350,563	325,580
$10,000 under $15,000	175,403	165,193	151,946	157,931	110,070	128,205	306,426	446,884
$15,000 under $20,000	125,941	160,207	79,813	115,899	57,827	94,450	159,179	323,714
$20,000 under $25,000	49,265	80,851	23,368	44,016	32,981	69,420	40,669	110,893
$25,000 under $30,000	23,630	48,251	10,882	25,797	5,475	14,046	18,085	56,955
$30,000 under $50,000	15,994	42,663	9,091	29,058	3,098	11,302	13,732	60,262
$50,000 under $100,000	3,039	15,188	2,577	14,715	2,035	12,173	4,993	39,848
$100,000 under $200,000	297	2,783	192	2,122	194	2,384	671	10,775
$200,000 under $500,000	69	1,474	40	815	**51	**1,724	184	6,493
$500,000 under $1,000,000	**7	**383	13	715	**	**	3	197
$1,000,000 or more	**	**	—	—	—	—	—	—

Size of adjusted gross income	Deduction for medical and dental expenses as a percent of adjusted gross income—Continued							
	15 under 20 percent		20 under 30 percent		30 under 50 percent		50 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	**463,124**	**836,342**	**435,351**	**919,495**	**276,257**	**914,992**	**197,768**	**1,500,367**
Under $5,000	55,166	36,731	101,832	100,966	65,002	95,425	72,400	224,324
$5,000 under $10,000	228,451	310,403	228,932	398,308	156,395	412,234	84,695	605,144
$10,000 under $15,000	109,688	225,758	62,045	175,366	27,606	122,353	19,959	205,366
$15,000 under $20,000	47,880	137,843	23,592	92,646	14,605	98,343	9,929	184,315
$20,000 under $25,000	8,674	32,716	9,139	51,173	5,405	46,194	*5,702	*89,670
$25,000 under $30,000	3,744	17,289	1,561	10,654	*1,858	*21,500	*2,021	*36,119
$30,000 under $50,000	7,706	47,851	6,727	60,916	2,658	37,842	*1,897	*104,886
$50,000 under $100,000	1,414	16,060	1,280	19,350	2,140	53,126	1,112	45,839
$100,000 under $200,000	346	8,601	155	4,539	555	25,124	**53	**4,704
$200,000 under $500,000	52	2,723	88	5,577	*33	*2,851	**	**
$500,000 under $1,000,000	**3	**366	—	—	—	—	—	—
$1,000,000 or more	**	**	—	—	—	—	—	—

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

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

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

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

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

Size of adjusted gross income	Taxes paid deduction		Taxes paid deduction as a percent of adjusted gross income					
			Under 1 percent		1 under 2 percent		2 under 3 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**25,860,608**	**49,610,062**	**63,564**	**23,086**	**260,740**	**145,735**	**702,088**	**500,844**
Under $5,000	567,732	455,754	*9,233	*82	13,631	629	18,049	1,570
$5,000 under $10,000	2,890,984	2,590,163	6,386	353	44,639	5,505	100,465	19,859
$10,000 under $15,000	5,130,555	5,802,078	13,988	940	38,795	7,876	116,586	37,265
$15,000 under $20,000	5,664,435	8,515,018	*3,346	*337	34,297	9,560	120,177	54,536
$20,000 under $25,000	4,416,955	8,256,549	*2,755	*126	24,268	7,984	93,016	54,338
$25,000 under $30,000	2,892,178	6,540,905	*3,971	*1,110	18,825	7,940	73,326	53,038
$30,000 under $50,000	3,183,865	9,709,404	4,832	1,253	37,690	22,960	105,484	103,985
$50,000 under $100,000	892,551	4,805,919	9,824	4,423	30,300	33,115	57,519	97,933
$100,000 under $200,000	180,194	1,795,656	5,601	5,269	14,482	29,442	13,885	45,473
$200,000 under $500,000	35,813	752,072	2,781	4,888	3,326	14,058	3,107	21,962
$500,000 under $1,000,000	4,004	203,055	559	1,817	381	3,786	364	5,945
$1,000,000 or more	1,342	183,489	288	2,490	106	2,881	110	4,941

Size of adjusted gross income	Taxes paid deduction as a percent of adjusted gross income—Continued							
	3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	**1,240,548**	**1,076,448**	**1,782,705**	**1,874,912**	**2,343,713**	**3,006,398**	**2,914,421**	**4,275,345**
Under $5,000	36,354	4,114	13,894	2,023	22,394	4,564	22,563	5,189
$5,000 under $10,000	148,346	42,946	177,646	65,682	207,807	92,125	219,482	115,649
$10,000 under $15,000	217,811	97,212	414,756	237,071	484,042	342,487	610,462	503,133
$15,000 under $20,000	255,400	158,237	400,918	318,132	533,431	512,009	635,839	722,803
$20,000 under $25,000	203,101	162,852	271,767	273,492	411,636	507,633	595,961	869,202
$25,000 under $30,000	129,056	124,100	194,055	237,476	262,471	393,679	374,355	663,093
$30,000 under $50,000	168,489	218,688	208,857	344,118	307,498	632,860	345,333	821,731
$50,000 under $100,000	61,296	143,190	79,408	239,198	94,170	342,281	92,665	390,985
$100,000 under $200,000	16,738	77,349	17,983	105,924	17,248	122,807	15,133	125,580
$200,000 under $500,000	3,538	34,487	3,074	37,671	2,721	40,917	2,340	41,570
$500,000 under $1,000,000	327	7,634	268	7,926	227	8,229	219	9,234
$1,000,000 or more	92	5,639	79	6,198	68	6,807	69	7,175

Size of adjusted gross income	Taxes paid deduction as a percent of adjusted gross income—Continued							
	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	**3,081,094**	**5,228,359**	**2,918,740**	**5,566,506**	**2,391,183**	**5,126,324**	**5,913,075**	**15,196,682**
Under $5,000	11,062	3,186	20,254	6,577	16,586	5,836	74,529	38,341
$5,000 under $10,000	249,913	154,322	178,978	121,219	176,502	136,568	687,113	667,808
$10,000 under $15,000	578,112	550,376	552,458	594,225	420,716	510,239	1,262,688	1,906,984
$15,000 under $20,000	730,531	957,423	698,471	1,038,111	598,965	993,430	1,344,268	2,777,390
$20,000 under $25,000	583,310	977,830	607,447	1,152,880	465,169	984,168	997,075	2,607,599
$25,000 under $30,000	414,193	848,156	376,831	870,341	296,358	767,710	641,453	2,054,255
$30,000 under $50,000	412,650	1,138,722	402,404	1,232,837	347,262	1,212,949	694,733	2,995,162
$50,000 under $100,000	86,130	418,278	70,392	385,853	57,467	353,022	175,701	1,402,425
$100,000 under $200,000	13,196	127,578	9,627	106,584	8,520	103,277	29,065	457,384
$200,000 under $500,000	1,767	36,217	1,674	39,568	1,455	38,751	5,649	193,386
$500,000 under $1,000,000	190	9,393	149	8,223	132	8,557	594	47,881
$1,000,000 or more	40	6,879	55	10,088	51	11,816	207	48,065

Size of adjusted gross income	Taxes paid deduction as a percent of adjusted gross income—Continued							
	15 under 20 percent		20 under 30 percent		30 under 50 percent		50 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	**1,399,640**	**4,771,487**	**546,413**	**1,776,621**	**186,497**	**593,699**	**116,187**	**447,615**
Under $5,000	68,475	48,097	106,650	96,151	52,943	64,912	81,115	174,483
$5,000 under $10,000	349,969	452,839	222,759	373,784	96,587	224,027	24,392	117,476
$10,000 under $15,000	305,295	644,174	91,319	256,358	16,532	67,338	6,995	46,399
$15,000 under $20,000	252,670	732,461	46,896	183,214	8,341	47,498	885	9,878
$20,000 under $25,000	130,614	484,122	25,890	136,252	4,688	34,698	258	3,373
$25,000 under $30,000	88,103	406,992	14,662	85,988	1,782	16,363	737	10,663
$30,000 under $50,000	126,458	785,413	18,901	155,210	2,790	34,856	484	8,659
$50,000 under $100,000	61,121	690,684	13,619	220,249	1,982	46,224	957	38,060
$100,000 under $200,000	13,432	303,778	4,375	136,962	654	30,517	255	17,732
$200,000 under $500,000	3,040	146,055	1,090	72,075	158	15,631	93	14,839
$500,000 under $1,000,000	356	41,285	189	30,377	**40	**11,635	**16	**6,053
$1,000,000 or more	107	35,587	63	30,003	**	**	**	**

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.
NOTE: Detail may not add to total because of rounding.

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

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

Size of adjusted gross income	Interest paid deduction		Interest paid deduction as a percent of adjusted gross income					
			Under 1 percent		1 under 2 percent		2 under 3 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**23,366,640**	**43,415,463**	**1,385,344**	**201,350**	**1,344,212**	**587,130**	**1,442,237**	**970,260**
Under $5,000	367,060	496,150	2,586	59	10,839	502	7,351	707
$5,000 under $10,000	2,318,168	2,795,970	140,839	5,456	86,049	10,943	96,284	19,173
$10,000 under $15,000	4,639,963	6,410,787	200,728	12,176	188,575	35,742	214,529	67,126
$15,000 under $20,000	5,371,648	9,091,663	211,848	17,968	225,673	60,076	270,915	118,785
$20,000 under $25,000	4,184,630	7,694,802	202,145	22,502	238,012	80,031	267,338	151,118
$25,000 under $30,000	2,684,294	5,326,644	166,726	21,102	200,828	83,488	218,144	151,117
$30,000 under $50,000	2,876,363	6,865,101	301,135	53,005	276,856	156,561	268,101	246,718
$50,000 under $100,000	745,510	3,007,807	114,003	32,790	88,949	88,777	79,078	132,044
$100,000 under $200,000	146,505	1,055,394	33,624	18,946	23,297	45,279	17,109	55,599
$200,000 under $500,000	28,262	436,995	9,665	10,695	4,524	18,093	3,099	21,217
$500,000 under $1,000,000	3,155	123,402	1,435	3,247	487	4,613	220	3,482
$1,000,000 or more	1,082	110,749	610	3,404	123	3,026	69	3,176

Size of adjusted gross income	Interest paid deduction as a percent of adjusted gross income—Continued							
	3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	**1,501,305**	**1,361,392**	**1,501,805**	**1,693,905**	**1,547,249**	**2,025,325**	**1,487,979**	**2,242,163**
Under $5,000	*4,074	*670	10,622	1,967	16,565	3,412	7,073	1,720
$5,000 under $10,000	115,412	30,496	76,875	26,325	79,394	35,456	73,769	38,709
$10,000 under $15,000	221,242	97,302	227,286	126,253	281,360	198,524	258,861	214,370
$15,000 under $20,000	260,136	161,006	290,456	231,627	340,933	328,320	367,331	420,563
$20,000 under $25,000	301,312	239,665	336,926	337,589	321,964	395,279	334,823	487,194
$25,000 under $30,000	247,861	236,298	231,586	285,124	202,968	305,481	202,207	357,158
$30,000 under $50,000	262,063	337,112	254,596	421,390	239,525	479,073	188,629	442,290
$50,000 under $100,000	73,313	170,977	62,188	182,762	54,406	194,534	47,357	201,285
$100,000 under $200,000	13,591	62,080	9,814	57,188	8,885	61,742	6,983	58,139
$200,000 under $500,000	2,096	19,448	1,293	16,082	1,116	16,674	872	15,980
$500,000 under $1,000,000	164	3,692	135	3,961	105	3,828	57	2,437
$1,000,000 or more	41	2,647	28	1,639	28	3,001	17	2,319

Size of adjusted gross income	Interest paid deduction as a percent of adjusted gross income—Continued							
	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	**1,388,343**	**2,408,838**	**1,377,832**	**2,573,114**	**1,282,061**	**2,633,542**	**4,910,009**	**11,911,890**
Under $5,000	*948	*301	10,279	3,418	8,503	2,539	29,814	15,303
$5,000 under $10,000	69,764	42,758	74,249	53,453	74,550	59,575	418,134	423,107
$10,000 under $15,000	232,765	225,694	243,600	264,666	264,424	321,166	1,165,304	1,841,068
$15,000 under $20,000	348,824	455,773	394,792	586,900	347,011	576,713	1,410,381	3,012,916
$20,000 under $25,000	301,131	503,187	268,691	506,542	237,657	502,230	938,479	2,546,002
$25,000 under $30,000	192,402	391,605	198,596	459,027	171,165	444,008	466,955	1,540,203
$30,000 under $50,000	198,947	536,854	150,792	466,706	147,539	506,706	395,563	1,741,966
$50,000 under $100,000	37,314	181,073	32,335	175,683	27,527	166,333	73,824	573,406
$100,000 under $200,000	5,411	51,576	3,960	42,142	3,132	37,884	10,002	153,380
$200,000 under $500,000	772	15,779	504	11,662	509	12,809	1,413	48,554
$500,000 under $1,000,000	53	2,583	31	1,817	35	2,237	102	8,184
$1,000,000 or more	12	1,657	3	1,098	9	1,344	38	7,802

Size of adjusted gross income	Interest paid deduction as a percent of adjusted gross income—Continued							
	15 under 20 percent		20 under 30 percent		30 under 50 percent		50 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	**2,217,320**	**6,597,823**	**1,312,135**	**4,734,428**	**490,681**	**2,188,230**	**178,128**	**1,286,072**
Under $5,000	32,032	22,909	52,527	52,690	76,964	115,191	96,883	274,764
$5,000 under $10,000	349,231	491,156	379,124	707,034	236,765	640,020	47,729	212,309
$10,000 under $15,000	658,008	1,420,735	388,100	1,119,701	82,899	358,642	12,282	105,623
$15,000 under $20,000	616,294	1,837,211	240,018	967,685	43,075	262,420	3,961	53,702
$20,000 under $25,000	286,416	1,083,128	128,205	651,505	16,353	146,573	3,178	42,259
$25,000 under $30,000	124,699	578,987	45,436	282,893	8,752	91,349	5,969	98,803
$30,000 under $50,000	118,972	723,887	56,146	475,731	14,123	194,738	3,376	82,365
$50,000 under $100,000	26,908	298,218	17,967	287,970	7,156	180,697	3,185	141,259
$100,000 under $200,000	3,964	90,654	3,761	116,242	1,913	99,046	1,059	105,498
$200,000 under $500,000	701	34,707	738	49,476	556	59,766	404	86,054
$500,000 under $1,000,000	75	8,531	87	14,047	95	23,763	74	36,980
$1,000,000 or more	20	7,699	26	9,455	30	16,026	28	46,457

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

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

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

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

Size of adjusted gross income	Contributions deduction		Contributions deduction as a percent of adjusted gross income					
			Under 1 percent		1 under 2 percent		2 under 3 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**24,434,659**	**16,792,387**	**7,389,470**	**902,508**	**6,313,668**	**2,176,532**	**3,593,406**	**1,997,477**
Under $5,000	440,546	184,359	41,028	941	35,031	1,894	40,174	4,133
$5,000 under $10,000	2,594,027	1,098,256	489,147	21,437	520,397	62,923	341,361	65,324
$10,000 under $15,000	4,736,497	1,971,077	1,358,898	85,839	1,138,734	215,565	725,299	224,291
$15,000 under $20,000	5,370,903	2,538,505	1,790,700	157,751	1,414,230	366,059	788,134	334,024
$20,000 under $25,000	4,266,393	2,310,158	1,474,957	167,970	1,201,917	394,978	608,747	329,808
$25,000 under $30,000	2,826,075	1,817,700	927,086	130,394	841,686	338,328	446,362	297,485
$30,000 under $50,000	3,112,502	2,964,186	952,748	181,427	893,316	479,151	494,354	445,282
$50,000 under $100,000	871,222	1,788,716	278,827	95,705	222,301	213,352	123,200	198,542
$100,000 under $200,000	176,183	913,488	60,781	38,638	39,781	74,302	22,292	70,607
$200,000 under $500,000	35,050	614,092	13,313	16,083	5,707	22,737	3,179	20,942
$500,000 under $1,000,000	3,933	245,327	1,508	3,504	462	4,423	235	3,822
$1,000,000 or more	1,328	346,524	477	2,816	106	2,820	69	3,217

Size of adjusted gross income	Contributions deduction as a percent of adjusted gross income—Continued							
	3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	**2,028,356**	**1,541,507**	**1,093,148**	**1,079,196**	**784,828**	**946,289**	**541,306**	**748,715**
Under $5,000	30,696	4,364	32,960	5,300	16,408	3,771	16,466	4,252
$5,000 under $10,000	282,602	77,316	145,305	48,459	133,248	58,169	90,701	44,351
$10,000 under $15,000	425,551	184,538	230,149	127,628	143,674	99,011	109,185	90,982
$15,000 under $20,000	405,603	243,416	211,425	164,624	170,641	161,953	99,015	111,715
$20,000 under $25,000	322,919	248,363	159,364	158,071	104,731	127,182	84,520	121,074
$25,000 under $30,000	206,706	192,935	119,047	144,661	65,829	97,477	57,750	101,396
$30,000 under $50,000	261,949	331,753	139,948	225,840	113,210	227,614	61,153	147,167
$50,000 under $100,000	75,845	174,197	45,546	134,988	29,990	107,383	17,723	76,433
$100,000 under $200,000	13,236	58,290	7,755	44,330	5,923	42,092	3,877	31,087
$200,000 under $500,000	2,075	20,034	1,494	18,148	1,041	15,423	829	14,648
$500,000 under $1,000,000	132	3,001	117	3,429	108	3,875	63	2,735
$1,000,000 or more	49	3,300	38	3,718	25	2,338	24	2,876

Size of adjusted gross income	Contributions deduction as a percent of adjusted gross income—Continued							
	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	**441,142**	**664,864**	**365,666**	**603,900**	**304,093**	**583,663**	**879,342**	**2,029,569**
Under $5,000	23,764	6,828	27,719	9,297	7,490	3,074	47,573	21,609
$5,000 under $10,000	78,234	45,203	44,595	28,180	56,260	43,255	165,254	155,798
$10,000 under $15,000	95,287	89,124	87,487	93,215	68,364	80,488	224,484	332,723
$15,000 under $20,000	87,099	112,303	79,728	118,702	70,846	116,868	180,180	381,915
$20,000 under $25,000	62,788	105,343	61,306	114,302	43,511	92,404	103,979	273,308
$25,000 under $30,000	28,055	57,531	27,871	63,723	21,805	56,082	61,941	201,178
$30,000 under $50,000	48,006	129,274	23,697	72,503	24,704	91,067	64,634	292,577
$50,000 under $100,000	14,326	70,385	10,463	60,281	8,420	53,677	23,719	193,743
$100,000 under $200,000	2,827	27,912	2,207	24,588	2,188	27,476	5,869	93,637
$200,000 under $500,000	656	13,932	507	12,474	424	10,915	1,427	50,864
$500,000 under $1,000,000	77	3,856	68	3,778	56	3,446	220	18,477
$1,000,000 or more	23	3,174	18	2,858	25	4,910	62	13,738

Size of adjusted gross income	Contributions deduction as a percent of adjusted gross income—Continued							
	15 under 20 percent		20 under 30 percent		30 under 50 percent		50 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	**320,380**	**951,351**	**223,354**	**937,007**	**115,028**	**1,213,686**	**41,472**	**416,123**
Under $5,000	24,372	15,369	42,574	35,701	30,715	42,423	23,576	25,403
$5,000 under $10,000	106,773	143,071	93,104	163,766	38,171	108,038	8,875	32,966
$10,000 under $15,000	74,760	159,892	40,004	111,489	10,941	54,339	3,680	21,952
$15,000 under $20,000	49,764	145,932	14,654	64,221	8,632	56,565	252	2,455
$20,000 under $25,000	22,893	83,915	9,162	47,619	4,285	38,569	321	7,252
$25,000 under $30,000	13,333	63,587	6,242	45,931	1,909	20,362	453	6,630
$30,000 under $50,000	17,431	111,047	6,745	61,771	8,546	129,232	2,061	38,481
$50,000 under $100,000	7,615	88,092	6,063	97,831	6,252	162,121	932	61,987
$100,000 under $200,000	2,318	55,068	3,097	104,517	3,315	171,895	717	49,047
$200,000 under $500,000	950	47,407	1,327	97,713	1,660	182,782	461	69,990
$500,000 under $1,000,000	126	14,209	264	45,522	405	99,545	92	31,706
$1,000,000 or more	45	23,762	118	60,927	197	147,814	52	68,255

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

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Dividends in adjusted gross income	
			Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total	**1,340,176**	**3,487,890**	**1,110,021**	**2,538,982**	**231,441**	**234,598**
Under $1,000	262,656	154,059	179,457	107,540	61,429	23,758
$1,000 under $2,000	363,022	529,745	296,277	384,156	53,116	19,014
$2,000 under $3,000	348,608	872,131	319,754	750,450	44,779	41,393
$3,000 under $4,000	173,082	603,551	151,892	464,023	*21,498	*15,814
$4,000 under $5,000	81,454	364,146	66,264	285,876	*20,700	*10,757
$5,000 under $10,000	89,555	593,225	79,112	423,262	*18,381	*49,256
$10,000 under $50,000	21,254	322,756	17,006	122,030	11,137	61,888
$50,000 or more	545	48,277	259	1,645	401	12,718

Size of adjusted gross income	Interest received		Sales of captial assets net gain less loss		Total deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Total	**1,166,381**	**407,823**	**80,456**	**81,832**	**1,238,278**	**1,955,420**
Under $1,000	231,968	40,681	*15,562	*—3,491	241,564	362,437
$1,000 under $2,000	321,838	86,145	*21,998	*16,850	327,868	491,059
$2,000 under $3,000	294,325	58,206	*15,148	*740	332,085	534,373
$3,000 under $4,000	154,398	85,257	*11,938	*8,358	161,143	261,895
$4,000 under $5,000	70,173	35,684	*8,953	*18,394	72,502	118,410
$5,000 under $10,000	74,793	50,548	*3,687	*3,731	82,786	144,591
$10,000 under $50,000	18,365	47,394	*2,860	*19,839	19,895	39,740
$50,000 or more	521	3,908	310	17,411	435	2,915

Size of adjusted gross income	Standard deduction		Itemized deductions		Returns with no deductions	Total income tax	
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	**1,177,815**	**1,908,889**	**60,463**	**46,531**	**101,898**	**566,127**	**203,872**
Under $1,000	231,811	359,719	*9,753	*2,718	21,092	—	—
$1,000 under $2,000	307,664	483,440	*20,204	*7,619	35,154	55,016	3,579
$2,000 under $3,000	317,655	531,803	*14,430	*2,571	*16,523	145,249	9,223
$3,000 under $4,000	157,889	260,450	*3,254	*1,445	*11,939	173,054	25,605
$4,000 under $5,000	69,517	117,072	*2,985	*1,337	*8,952	81,454	25,666
$5,000 under $10,000	79,406	133,280	*3,380	*11,312	*6,769	89,555	60,075
$10,000 under $50,000	13,814	22,988	*6,081	*16,752	*1,359	21,254	55,773
$50,000 or more	*59	*137	376	2,777	*110	545	23,951

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

Table 2.10—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income

[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	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**84,670,389**	**215,773,937**	**129,210,683**	**7,975,070**	**10,430,763**	**91,196,288**	**13,469,488**	**13,748,901**
No adjusted gross income	546,763	1,535,630	898,423	85,352	124,156	−603,786	**17	4,359
$1 under $1,000	4,249,194	5,610,044	4,614,982	255,572	308,724	144,217	—	*154
$1,000 under $2,000	5,244,990	7,345,841	5,865,222	285,662	352,474	426,976	—	—
$2,000 under $3,000	5,031,575	7,889,713	5,832,847	522,438	629,891	1,331,549	**	*207
$3,000 under $4,000	4,531,521	8,198,156	5,479,918	783,023	947,328	2,766,548	10,056	10,124
$4,000 under $5,000	4,331,708	8,687,504	5,555,508	730,758	888,590	3,280,606	47,102	47,486
$5,000 under $6,000	4,634,358	9,790,000	6,156,296	736,466	986,725	4,036,986	81,620	81,814
$6,000 under $7,000	4,265,839	9,517,053	5,820,751	596,346	807,677	3,873,991	146,392	146,392
$7,000 under $8,000	3,946,419	9,290,716	5,578,227	566,262	761,522	4,241,605	199,132	199,132
$8,000 under $9,000	3,679,057	8,862,307	5,259,446	367,951	494,610	3,122,880	199,248	199,248
$9,000 under $10,000	3,367,283	8,414,776	4,988,870	334,380	435,802	3,157,777	223,091	223,599
$10,000 under $11,000	3,219,533	8,596,674	5,001,953	306,734	406,793	3,220,387	254,818	255,480
$11,000 under $12,000	2,915,971	8,022,326	4,611,840	262,146	346,546	3,009,569	263,818	265,186
$12,000 under $13,000	2,927,598	8,411,689	4,848,588	232,324	312,341	2,898,284	277,312	277,492
$13,000 under $14,000	2,757,510	8,001,456	4,641,666	200,884	268,586	2,704,704	278,999	285,768
$14,000 under $15,000	2,730,738	8,192,369	4,761,396	182,289	246,644	2,634,781	270,588	270,588
$15,000 under $20,000	11,197,191	36,340,597	20,318,767	554,503	750,440	9,560,333	1,126,350	1,129,986
$20,000 under $25,000	6,649,622	22,960,294	12,681,389	311,504	434,886	6,920,715	960,037	965,264
$25,000 under $30,000	3,629,532	12,707,838	7,008,581	202,046	278,073	5,543,326	892,920	900,231
$30,000 under $50,000	3,639,050	12,999,702	7,037,818	274,043	380,252	10,150,288	1,952,649	1,993,158
$50,000 under $100,000	948,034	3,551,987	1,817,043	137,236	199,285	9,181,548	2,519,477	2,571,944
$100,000 under $200,000	185,142	698,793	352,942	35,479	52,370	4,726,883	1,691,680	1,738,965
$200,000 under $500,000	36,357	129,885	68,340	9,786	14,336	2,796,094	1,147,273	1,191,286
$500,000 under $1,000,000	4,047	13,942	7,433	1,366	1,947	916,364	401,629	425,659
$1,000,000 or more	1,357	4,645	2,437	520	765	1,153,661	525,280	565,378
All returns, summary:								
Under $5,000	23,935,751	39,266,888	28,246,900	2,662,805	3,251,163	7,346,112	57,176	62,330
$5,000 under $10,000	19,892,956	45,874,852	27,803,590	2,601,405	3,486,336	18,433,239	849,482	850,184
$10,000 under $15,000	14,551,350	41,224,514	23,865,443	1,184,377	1,580,910	14,467,725	1,345,536	1,354,515
$15,000 or more	26,290,332	89,407,683	49,294,750	1,526,483	2,112,354	50,949,213	11,217,295	11,481,872

Size of adjusted gross income	Exemptions for blindness					Exemptions for taxpayers' dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Total income tax	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	**174,867**	**177,671**	**1,968,454**	**244,869**	**246,678**	**35,357,105**	**75,954,820**	**588,462,163**	**75,708,821**	**76,203,437**
No adjusted gross income	*599	*599	*−730	—	*10	226,391	512,452	−4,039,517	*185	26,637
$1 under $1,000	*7,391	*7,660	*3,806	—	—	381,339	678,678	215,376	—	*883
$1,000 under $2,000	5,574	5,773	9,294	—	—	630,850	1,122,372	965,452	—	*286
$2,000 under $3,000	10,618	10,618	28,272	—	—	736,494	1,416,357	1,856,355	—	*204
$3,000 under $4,000	*7,110	*7,110	*25,345	—	—	936,400	1,763,800	3,276,931	3,416	4,547
$4,000 under $5,000	15,323	15,323	70,641	315	315	1,133,595	2,228,083	5,150,607	11,167	11,398
$5,000 under $6,000	16,236	16,236	91,712	479	479	1,318,062	2,630,743	7,235,497	47,599	48,074
$6,000 under $7,000	17,232	17,232	110,378	3,603	3,603	1,441,346	2,871,393	9,372,844	156,853	158,480
$7,000 under $8,000	8,091	8,707	59,542	3,282	3,282	1,396,567	2,942,260	10,486,204	342,542	343,148
$8,000 under $9,000	11,322	11,322	96,047	5,451	5,451	1,435,924	3,096,929	12,229,411	583,869	584,300
$9,000 under $10,000	*4,109	*4,109	*38,536	*2,919	*2,919	1,461,700	2,985,995	13,873,457	811,652	812,627
$10,000 under $11,000	*5,194	*5,194	*53,710	*2,751	*2,751	1,505,404	3,182,734	15,804,536	1,012,655	1,013,799
$11,000 under $12,000	*8,986	*10,234	*102,310	*9,046	*9,046	1,405,722	3,053,706	16,151,594	1,162,442	1,162,803
$12,000 under $13,000	10,510	10,510	131,075	9,627	9,627	1,516,617	3,240,250	18,959,669	1,471,389	1,471,542
$13,000 under $14,000	8,289	8,289	111,098	10,402	10,402	1,441,376	3,082,915	19,451,439	1,617,993	1,618,743
$14,000 under $15,000	*4,270	*4,270	*61,863	*3,910	*3,910	1,492,868	3,180,059	21,660,608	1,915,590	1,916,086
$15,000 under $20,000	17,248	17,482	297,040	33,047	33,047	6,938,443	15,253,908	120,638,884	12,263,281	12,275,090
$20,000 under $25,000	5,770	5,770	123,006	11,004	11,004	4,367,370	9,838,249	97,168,563	11,815,664	11,827,273
$25,000 under $30,000	4,394	4,394	115,456	18,783	18,783	2,388,966	5,416,790	64,995,039	9,051,264	9,060,914
$30,000 under $50,000	3,550	3,660	125,100	22,436	22,449	2,444,148	5,577,972	89,334,812	15,191,165	15,234,149
$50,000 under $100,000	2,236	2,362	145,354	36,280	36,662	620,882	1,533,297	40,898,404	10,055,795	10,168,056
$100,000 under $200,000	654	654	85,524	30,529	31,196	114,789	292,827	14,934,052	4,964,724	5,065,409
$200,000 under $500,000	133	134	38,709	16,221	16,638	19,376	47,075	5,344,030	2,101,898	2,183,554
$500,000 under $1,000,000	21	22	13,607	5,534	5,706	1,898	4,540	1,252,800	542,097	581,150
$1,000,000 or more	7	7	31,758	19,249	19,397	578	1,436	1,245,118	585,582	634,285
All returns, summary:										
Under $5,000	46,615	47,083	136,629	315	325	4,045,069	7,721,742	7,425,203	14,768	43,956
$5,000 under $10,000	56,990	57,606	396,215	15,734	15,734	7,053,599	14,527,320	53,197,413	1,942,515	1,946,628
$10,000 under $15,000	37,249	38,497	460,055	35,735	35,735	7,361,987	15,739,664	92,027,845	7,180,068	7,182,973
$15,000 or more	34,013	34,485	975,555	193,085	194,883	16,896,450	37,966,094	435,811,702	66,571,470	67,029,879

Footnotes at end of table.

Table 2.10—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Exemptions other than age or blindness: Total												
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Salaries and wages (gross)		Total net profit less loss from business activities[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		
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Total	**84,670,389**	**205,165,503**	**1,053,895,687**	**75,510,735**	**880,998,631**	**12,251,981**	**61,513,699**	**8,973,855**	**18,717,241**	**49,356,807**	**92,666,116**	**140,801,196**	**141,801,470**
No adjusted gross income	546,763	1,410,875	—6,910,119	195,831	1,410,233	458,650	—6,474,513	172,726	421,534	329,711	—2,267,373	204	38,931
$1 under $1,000	4,249,194	5,293,660	2,427,174	3,733,380	2,291,597	271,479	—121,762	86,900	24,433	998,843	232,905	—	*1,059
$1,000 under $2,000	5,244,990	6,987,594	7,760,636	4,690,262	6,934,607	404,327	18,710	170,096	101,894	1,583,294	705,426	3,844	4,429
$2,000 under $3,000	5,031,575	7,249,204	12,572,750	4,440,038	10,887,156	437,798	331,838	189,664	74,540	1,826,819	1,279,216	33,042	33,491
$3,000 under $4,000	4,531,521	7,243,718	15,885,379	3,736,945	12,465,630	448,126	453,953	262,944	198,907	1,946,844	2,766,889	329,523	331,048
$4,000 under $5,000	4,331,708	7,783,591	19,541,497	3,604,029	15,752,064	439,411	713,346	255,418	184,426	1,778,765	2,891,661	676,771	677,754
$5,000 under $6,000	4,634,358	8,787,039	25,392,773	3,928,583	20,517,316	460,050	889,281	261,016	279,956	1,954,815	3,706,221	1,169,700	1,170,549
$6,000 under $7,000	4,265,839	8,692,144	27,688,054	3,683,602	23,018,720	460,056	768,388	300,735	256,740	1,986,669	3,644,207	1,538,656	1,540,608
$7,000 under $8,000	3,946,419	8,520,487	29,589,451	3,374,246	24,325,549	452,153	1,056,923	302,352	263,683	1,934,160	3,943,296	2,013,111	2,014,429
$8,000 under $9,000	3,679,057	8,356,375	31,248,420	3,254,311	26,704,831	443,482	1,113,927	260,013	213,315	1,842,041	3,216,347	2,460,156	2,460,698
$9,000 under $10,000	3,367,283	7,974,864	31,937,640	3,029,871	27,647,274	421,135	1,130,964	275,298	226,270	1,875,912	2,933,132	2,721,621	2,723,580
$10,000 under $11,000	3,219,533	8,184,687	33,785,374	2,922,189	29,239,843	450,131	1,341,512	283,489	316,352	1,831,524	2,887,667	3,041,361	3,043,193
$11,000 under $12,000	2,915,971	7,665,546	33,515,802	2,655,593	29,217,833	407,589	1,360,753	268,373	416,451	1,811,403	2,520,765	3,212,428	3,215,435
$12,000 under $13,000	2,927,598	8,088,838	36,584,869	2,700,695	32,228,715	416,719	1,390,852	262,018	322,890	1,869,595	2,642,412	3,605,525	3,606,107
$13,000 under $14,000	2,757,510	7,724,581	37,202,225	2,564,259	33,069,420	407,531	1,395,725	267,806	320,135	1,803,332	2,416,945	3,860,516	3,868,685
$14,000 under $15,000	2,730,738	7,941,455	39,599,285	2,565,008	35,538,578	384,412	1,268,207	264,170	300,007	1,886,366	2,492,493	4,224,812	4,225,889
$15,000 under $20,000	11,197,191	35,572,675	194,184,453	10,582,581	175,256,079	1,763,389	7,116,457	1,250,849	1,698,553	8,537,033	10,113,364	22,434,596	22,460,697
$20,000 under $25,000	6,649,622	22,519,638	147,891,145	6,300,578	133,216,444	1,107,302	5,862,350	990,353	1,260,190	5,626,428	7,552,162	19,694,973	19,713,953
$25,000 under $30,000	3,629,532	12,425,371	98,784,280	3,375,119	85,265,808	735,677	5,852,504	782,333	1,235,428	3,302,808	6,430,540	14,797,911	14,818,858
$30,000 under $50,000	3,639,050	12,615,790	132,893,393	3,239,475	102,828,454	1,159,857	15,319,067	1,308,596	3,023,435	3,471,258	11,722,437	24,009,672	24,117,607
$50,000 under $100,000	948,034	3,350,340	62,415,723	754,517	36,073,306	559,305	13,729,944	582,538	2,828,750	933,169	9,783,724	16,040,366	16,256,779
$100,000 under $200,000	185,142	645,769	24,173,611	146,823	12,230,847	131,182	4,718,185	140,186	1,843,986	184,179	5,380,592	8,287,057	8,476,194
$200,000 under $500,000	36,357	115,415	10,171,295	28,632	3,893,076	27,899	1,587,711	30,974	1,372,579	36,242	3,317,930	4,120,764	4,285,569
$500,000 under $1,000,000	4,047	11,973	2,694,559	3,120	628,479	3,209	256,172	3,723	646,490	4,042	1,163,418	1,185,226	1,268,055
$1,000,000 or more	1,357	3,873	2,866,017	1,048	356,772	1,112	433,205	1,285	886,299	1,355	1,189,741	1,339,361	1,447,872
All returns, summary:													
Under $5,000	23,935,751	35,968,642	51,277,317	20,400,485	49,741,288	2,459,791	—5,078,429	1,137,748	1,005,734	8,464,276	5,608,724	1,043,385	1,086,711
$5,000 under $10,000	19,892,956	42,330,910	145,856,338	17,270,613	122,213,689	2,236,876	4,959,482	1,399,414	1,239,963	9,593,597	17,443,204	9,903,244	9,909,865
$10,000 under $15,000	14,551,350	39,605,107	180,687,556	13,407,744	159,294,389	2,066,382	6,757,049	1,345,856	1,675,835	9,202,220	12,960,282	17,944,642	17,959,309
$15,000 or more	26,290,332	87,260,844	676,074,476	24,431,893	549,749,264	5,488,932	54,875,597	5,090,837	14,795,709	22,096,514	56,653,907	111,909,926	112,845,584

Size of adjusted gross income	Exemptions other than age or blindness: One											
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total net profit less loss from business activities[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		
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Total	**33,172,140**	**206,382,561**	**29,211,703**	**167,872,892**	**1,898,899**	**4,369,587**	**2,020,454**	**3,179,386**	**14,979,507**	**30,960,697**	**25,246,623**	**25,367,808**
No adjusted gross income	170,238	—996,570	40,169	210,281	121,566	—992,838	31,616	34,520	82,964	—248,533	—	3,623
$1 under $1,000	3,670,345	2,103,198	3,316,444	1,937,500	133,560	12,204	50,840	—6,217	808,817	159,710	—	—
$1,000 under $2,000	4,290,569	6,320,641	3,956,661	5,729,041	180,659	27,930	98,279	54,073	1,250,746	509,597	3,844	4,113
$2,000 under $3,000	3,835,258	9,547,659	3,459,168	8,378,096	165,934	215,017	106,647	9,581	1,373,551	944,964	33,042	33,167
$3,000 under $4,000	3,076,523	10,782,501	2,565,846	8,613,992	147,461	199,990	151,253	91,318	1,338,254	1,877,202	326,064	326,148
$4,000 under $5,000	2,584,067	11,624,959	2,179,394	9,584,058	128,383	214,304	135,663	93,818	1,072,768	1,732,780	649,536	649,585
$5,000 under $6,000	2,518,034	13,781,249	2,187,363	11,510,216	114,148	255,296	103,735	117,875	1,028,311	1,897,862	1,041,117	1,041,202
$6,000 under $7,000	2,097,707	13,609,637	1,844,132	11,578,746	108,744	216,675	118,335	79,151	976,907	1,735,065	1,212,148	1,212,148
$7,000 under $8,000	1,830,186	13,710,979	1,604,218	11,634,337	80,799	227,188	114,829	81,551	912,259	1,767,903	1,405,331	1,405,331
$8,000 under $9,000	1,583,461	13,404,640	1,432,239	11,688,842	60,956	178,866	79,570	44,014	811,164	1,492,918	1,508,831	1,508,831
$9,000 under $10,000	1,285,211	12,174,715	1,162,785	10,601,043	59,795	183,319	88,286	70,098	736,469	1,320,254	1,472,202	1,472,675
$10,000 under $11,000	1,079,564	11,325,332	969,490	9,733,355	65,641	240,165	88,597	90,535	647,625	1,261,277	1,474,541	1,474,567
$11,000 under $12,000	889,145	10,229,749	792,565	8,756,182	64,738	242,474	86,605	163,806	585,894	1,067,288	1,396,980	1,398,284
$12,000 under $13,000	754,030	9,417,227	675,223	8,100,241	46,110	187,143	66,942	88,339	528,790	1,041,503	1,322,408	1,322,422
$13,000 under $14,000	661,649	8,914,096	597,526	7,716,991	47,850	111,380	73,084	63,222	465,274	1,022,503	1,309,012	1,309,070
$14,000 under $15,000	542,266	7,846,294	491,901	6,782,637	34,516	137,718	49,848	89,638	406,469	836,301	1,184,599	1,184,599
$15,000 under $20,000	1,443,936	24,635,539	1,301,459	20,656,165	134,427	552,213	223,581	289,888	1,158,695	3,137,273	4,064,470	4,067,188
$20,000 under $25,000	440,772	9,707,484	362,254	7,174,871	64,696	376,458	121,614	184,559	389,022	1,971,597	1,822,877	1,824,686
$25,000 under $30,000	176,643	4,797,757	133,138	2,980,942	42,324	274,930	83,388	190,103	167,211	1,351,782	970,695	971,898
$30,000 under $50,000	169,381	6,288,241	102,560	2,769,385	61,167	755,271	96,698	478,704	165,800	2,284,880	1,527,825	1,550,042
$50,000 under $100,000	56,501	3,745,364	29,532	1,170,903	26,715	468,726	40,018	340,802	55,898	1,764,933	1,123,954	1,149,781
$100,000 under $200,000	12,669	1,646,552	5,978	388,768	6,573	165,019	9,683	202,370	12,655	890,394	612,531	634,929
$200,000 under $500,000	3,248	924,719	1,361	123,360	1,706	83,363	2,691	135,588	3,228	582,407	396,335	411,469
$500,000 under $1,000,000	513	349,697	200	30,429	297	23,471	447	67,793	513	228,004	160,103	169,151
$1,000,000 or more	224	490,900	97	22,508	134	13,303	205	124,257	223	330,833	228,178	242,901
All returns, summary:												
Under $5,000	17,627,000	39,382,388	15,517,682	34,452,969	877,563	—323,393	574,298	277,083	5,927,100	4,975,719	1,012,486	1,016,635
$5,000 under $10,000	9,314,599	66,681,221	8,230,737	57,013,184	424,442	1,061,345	502,755	392,689	4,465,110	8,214,002	6,639,629	6,640,186
$10,000 under $15,000	3,926,654	47,732,699	3,526,705	41,089,406	258,855	918,881	365,076	495,540	2,634,052	5,228,873	3,687,539	3,688,942
$15,000 or more	2,303,887	52,586,253	1,936,579	35,317,333	338,039	2,712,755	578,325	2,014,063	1,953,245	12,542,102	10,906,968	11,022,044

Footnotes at end of table.

Table 2.10—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of exemptions other than age or blindness: Two											
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total net profit less loss from business activities[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		
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Total	**19,851,427**	**291,210,322**	**16,502,546**	**219,477,058**	**3,884,497**	**17,144,694**	**3,099,625**	**7,656,501**	**14,443,093**	**46,932,069**	**43,366,718**	**43,771,042**
No adjusted gross income	164,537	—2,103,386	50,387	413,270	146,049	—1,939,088	51,904	65,448	113,877	—643,016	*19	11,902
$1 under $1,000	332,428	185,339	230,964	212,339	87,201	—92,608	21,520	7,945	130,811	57,663	—	*176
$1,000 under $2,000	535,594	798,879	377,880	594,827	136,297	—47,730	40,450	28,363	226,088	223,418	—	*30
$2,000 under $3,000	676,559	1,707,550	526,349	1,282,640	160,770	89,949	46,123	24,535	316,009	310,426	—	*198
$3,000 under $4,000	813,872	2,851,675	605,684	1,876,989	159,297	139,945	76,354	49,789	445,891	784,952	3,459	3,769
$4,000 under $5,000	893,663	4,040,457	670,648	2,765,097	155,681	178,075	75,768	48,261	476,482	1,049,024	26,218	27,108
$5,000 under $6,000	1,122,702	6,152,496	844,215	4,126,954	161,952	231,951	90,972	82,430	646,793	1,711,162	120,093	120,382
$6,000 under $7,000	1,025,022	6,635,661	768,895	4,567,255	155,747	205,341	125,905	90,221	646,902	1,772,844	260,243	260,568
$7,000 under $8,000	943,134	7,058,201	679,446	4,638,317	145,036	276,834	109,501	95,676	621,167	2,047,374	380,285	380,997
$8,000 under $9,000	927,396	7,888,867	732,580	5,868,096	170,944	276,112	111,226	115,601	603,231	1,629,058	563,208	563,320
$9,000 under $10,000	865,637	8,216,026	714,189	6,242,695	157,123	328,667	112,184	91,591	608,030	1,553,072	661,524	662,036
$10,000 under $11,000	839,884	8,794,367	715,122	6,868,521	159,352	365,889	108,164	139,165	576,010	1,420,791	767,989	768,682
$11,000 under $12,000	798,867	9,176,932	693,600	7,354,122	118,331	368,371	91,897	137,446	573,142	1,316,993	880,860	882,204
$12,000 under $13,000	781,820	9,769,580	691,644	7,922,232	131,556	372,310	106,269	161,673	547,922	1,313,366	994,250	994,665
$13,000 under $14,000	766,008	10,344,046	687,999	8,514,449	122,348	426,452	102,322	186,736	553,682	1,216,410	1,115,967	1,123,334
$14,000 under $15,000	778,220	11,290,417	705,832	9,408,732	124,789	303,577	108,565	140,010	611,557	1,438,098	1,279,711	1,280,292
$15,000 under $20,000	3,145,480	54,560,428	2,874,905	46,202,254	494,138	2,013,526	436,473	759,629	2,573,281	5,585,019	6,912,859	6,924,798
$20,000 under $25,000	1,930,098	42,953,204	1,777,467	36,449,389	315,236	1,857,075	325,964	521,949	1,759,073	4,124,791	6,369,147	6,377,403
$25,000 under $30,000	1,096,009	29,851,332	981,743	24,011,152	221,497	1,691,539	282,076	527,625	1,032,580	3,621,016	4,933,361	4,943,454
$30,000 under $50,000	1,057,500	38,388,401	903,719	26,696,271	347,313	4,187,356	422,759	1,301,876	1,025,935	6,202,897	7,518,049	7,562,672
$50,000 under $100,000	280,914	18,455,173	209,918	8,561,616	160,743	3,733,669	190,861	1,127,954	278,786	5,031,934	5,055,795	5,137,894
$100,000 under $200,000	59,619	7,858,187	46,391	3,286,897	40,443	1,310,142	47,739	720,346	59,416	2,540,803	2,803,799	2,871,527
$200,000 under $500,000	14,183	4,034,618	11,153	1,297,088	10,819	610,994	12,481	580,104	14,149	1,546,432	1,675,917	1,746,218
$500,000 under $1,000,000	1,704	1,138,284	1,347	220,527	1,352	87,385	1,595	291,989	1,702	538,384	502,688	539,790
$1,000,000 or more	577	1,183,588	469	95,325	483	168,963	553	360,141	577	539,159	541,280	587,624
All returns, summary:												
Under $5,000	3,416,653	7,480,515	2,461,912	7,145,164	845,295	—1,671,457	312,119	224,341	1,709,158	1,782,467	29,696	43,184
$5,000 under $10,000	4,883,691	35,951,250	3,739,325	25,443,318	790,802	1,318,905	549,788	475,518	3,126,123	8,713,510	1,985,352	1,987,303
$10,000 under $15,000	3,964,799	49,375,342	3,494,197	40,068,057	656,376	1,836,598	517,217	765,030	2,862,313	6,705,658	5,038,777	5,049,177
$15,000 or more	7,586,084	198,403,215	6,807,112	146,820,520	1,592,024	15,660,649	1,720,501	6,191,612	6,745,499	29,730,434	36,312,893	36,691,379

Size of adjusted gross income	Number of exemptions other than age or blindness: Three											
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total net profit less loss from business activities[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		
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Total	**11,154,980**	**177,886,752**	**10,493,260**	**157,079,930**	**1,977,740**	**10,884,667**	**1,300,428**	**2,658,405**	**6,905,932**	**7,263,750**	**24,065,538**	**24,199,481**
No adjusted gross income	67,076	—1,076,066	30,181	214,800	57,102	—999,721	25,573	66,956	44,047	—358,100	*118	4,003
$1 under $1,000	109,298	65,816	84,527	68,654	18,293	—15,981	4,887	4,684	26,883	8,460	—	*103
$1,000 under $2,000	196,424	304,045	169,865	297,270	28,977	—9,667	13,905	10,044	51,007	6,398	—	—
$2,000 under $3,000	238,848	597,845	209,062	543,614	45,689	—341	19,816	28,988	74,281	25,584	—	—
$3,000 under $4,000	290,827	1,011,855	257,861	898,325	49,858	32,470	11,742	25,371	69,425	55,689	—	*1,098
$4,000 under $5,000	385,202	1,757,794	346,388	1,548,470	70,275	128,260	15,409	18,484	112,627	62,580	973	1,016
$5,000 under $6,000	429,557	2,349,640	394,926	2,135,160	62,820	143,189	27,876	48,597	116,719	22,695	8,281	8,446
$6,000 under $7,000	533,467	3,481,853	502,588	3,241,146	73,181	140,380	21,688	27,612	159,876	72,715	58,581	58,879
$7,000 under $8,000	487,106	3,673,229	455,237	3,317,381	78,095	180,081	36,902	55,018	188,983	120,749	157,884	157,931
$8,000 under $9,000	458,456	3,901,942	434,834	3,606,347	62,627	193,790	26,656	24,183	166,978	77,621	235,785	235,978
$9,000 under $10,000	515,403	4,896,156	495,338	4,636,022	72,551	192,352	31,108	60,048	255,903	7,734	347,497	348,096
$10,000 under $11,000	495,183	5,205,511	471,348	4,786,370	81,411	260,002	37,338	33,030	250,815	126,108	398,452	398,572
$11,000 under $12,000	432,848	4,969,324	411,422	4,596,905	64,153	217,627	29,930	38,581	248,772	116,211	416,103	416,139
$12,000 under $13,000	516,265	6,452,075	492,742	5,929,023	71,400	252,575	34,042	32,753	300,264	237,724	588,779	588,782
$13,000 under $14,000	462,589	6,245,433	446,875	5,934,915	74,871	187,996	34,027	21,666	276,130	100,857	601,791	602,279
$14,000 under $15,000	487,757	7,074,114	473,282	6,683,141	72,944	247,383	46,306	17,376	324,726	126,214	708,043	708,045
$15,000 under $20,000	2,159,471	37,472,164	2,088,697	34,878,942	323,967	1,426,921	212,168	260,287	1,646,497	906,013	4,247,756	4,254,308
$20,000 under $25,000	1,288,267	28,704,859	1,239,449	26,584,163	226,711	1,205,467	186,841	237,491	1,080,968	677,738	3,838,806	3,841,128
$25,000 under $30,000	712,466	19,387,642	678,827	17,248,206	134,153	1,150,563	133,497	170,717	654,974	818,156	2,946,896	2,949,780
$30,000 under $50,000	704,079	25,649,879	655,521	20,978,620	197,322	2,744,764	234,392	393,522	673,800	1,532,973	4,734,343	4,746,051
$50,000 under $100,000	149,853	9,861,913	125,396	6,129,483	86,237	2,112,965	89,042	419,402	147,937	1,200,063	2,576,024	2,605,005
$100,000 under $200,000	28,300	3,703,776	23,670	1,985,254	20,201	752,656	21,877	295,770	28,094	670,097	1,281,572	1,311,038
$200,000 under $500,000	5,513	1,523,930	4,615	663,163	4,299	257,674	4,732	193,465	5,501	409,630	611,949	635,393
$500,000 under $1,000,000	569	372,246	476	109,491	467	38,023	522	89,940	569	134,791	166,679	177,754
$1,000,000 or more	156	299,776	133	65,066	136	45,239	152	84,419	156	105,052	139,224	149,659
All returns, summary:												
Under $5,000	1,287,675	2,661,289	1,097,884	3,571,133	270,194	—864,981	91,332	154,527	378,270	—199,390	1,092	6,220
$5,000 under $10,000	2,423,989	18,302,820	2,282,923	16,936,057	349,274	849,792	144,230	215,458	888,459	301,513	808,029	809,330
$10,000 under $15,000	2,394,642	29,946,458	2,295,669	27,930,354	364,779	1,165,583	181,643	143,406	1,400,707	707,114	2,713,167	2,713,817
$15,000 or more	5,048,674	126,976,186	4,816,784	108,642,387	993,493	9,734,272	883,223	2,145,014	4,238,496	6,454,512	20,543,250	20,670,115

Footnotes at end of table.

Table 2.10—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total net profit less loss from business activities[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		
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
Number of exemptions other than age or blindness: Four												
Total	**10,717,485**	**193,181,280**	**10,116,248**	**172,714,109**	**2,274,463**	**14,059,443**	**1,304,312**	**2,414,708**	**7,081,662**	**3,993,020**	**25,353,155**	**25,505,186**
No adjusted gross income	69,063	−1,197,864	35,602	287,350	62,014	−1,161,861	25,949	134,730	43,178	−458,083	—	9,375
$1 under $1,000	88,278	43,621	62,999	42,360	17,722	−20,033	4,747	7,995	24,431	13,299	—	*265
$1,000 under $2,000	131,850	202,912	111,410	185,351	32,056	44,976	9,376	8,517	30,685	−35,932	—	—
$2,000 under $3,000	155,713	393,649	137,563	379,744	35,405	5,420	6,986	10,913	34,760	−2,429	—	*106
$3,000 under $4,000	202,912	713,624	180,492	603,401	45,052	52,752	8,968	6,672	55,302	50,799	—	—
$4,000 under $5,000	244,266	1,106,130	215,966	995,480	46,456	89,399	13,084	10,315	72,670	10,936	45	45
$5,000 under $6,000	301,519	1,664,293	264,535	1,465,636	66,809	141,291	20,099	18,775	92,951	38,590	210	242
$6,000 under $7,000	322,407	2,093,422	298,317	1,890,370	66,449	124,646	19,702	22,314	117,515	56,092	6,525	6,536
$7,000 under $8,000	359,858	2,707,353	329,130	2,465,085	82,679	196,665	29,733	25,559	128,688	20,044	60,165	60,364
$8,000 under $9,000	345,031	2,936,275	321,968	2,749,096	70,148	184,776	18,664	8,145	140,270	−5,742	110,162	110,384
$9,000 under $10,000	355,267	3,366,450	336,112	3,133,684	59,527	200,933	20,501	−20,104	144,803	51,938	162,456	162,785
$10,000 under $11,000	402,296	4,224,077	383,982	3,942,960	73,221	236,262	30,910	31,690	201,813	13,165	254,731	255,532
$11,000 under $12,000	409,697	4,707,735	390,744	4,397,718	77,920	271,602	26,521	20,634	216,870	17,781	328,284	328,284
$12,000 under $13,000	468,900	5,857,574	452,383	5,499,629	89,164	305,342	30,824	19,166	284,279	33,438	437,435	437,461
$13,000 under $14,000	482,373	6,506,635	463,497	6,067,360	88,355	376,732	33,522	21,684	303,696	40,858	525,644	525,666
$14,000 under $15,000	523,692	7,601,076	509,628	7,226,317	76,447	287,592	38,725	40,667	331,598	46,499	662,650	663,091
$15,000 under $20,000	2,374,872	41,474,869	2,313,067	39,523,960	409,089	1,495,216	185,251	149,475	1,771,031	306,218	4,232,006	4,233,542
$20,000 under $25,000	1,535,018	34,158,062	1,498,735	32,314,932	261,180	1,246,337	193,067	203,612	1,278,701	393,181	4,185,936	4,189,939
$25,000 under $30,000	826,859	22,421,395	796,108	20,620,069	158,699	1,390,896	143,442	118,715	739,125	291,716	3,133,575	3,137,965
$30,000 under $50,000	873,698	32,166,457	806,188	26,692,945	302,517	4,012,787	297,523	468,059	828,344	992,665	5,532,216	5,548,005
$50,000 under $100,000	203,429	13,281,614	174,023	8,738,987	122,660	3,147,891	116,755	399,593	200,629	995,142	3,274,018	3,306,301
$100,000 under $200,000	34,181	4,400,693	28,278	2,565,993	25,668	995,558	24,641	268,952	34,030	570,191	1,470,959	1,500,565
$200,000 under $500,000	5,583	1,547,089	4,899	745,498	4,601	260,956	4,663	210,853	5,571	329,782	613,410	638,809
$500,000 under $1,000,000	548	358,868	468	106,308	468	44,599	497	88,009	547	119,952	154,889	165,932
$1,000,000 or more	175	445,269	154	73,874	157	128,707	162	139,767	175	102,921	207,840	223,994
All returns, summary:												
Under $5,000	892,082	1,262,073	744,032	2,493,686	238,705	−989,347	69,110	179,142	261,026	−421,410	45	9,790
$5,000 under $10,000	1,684,082	12,767,793	1,550,062	11,703,872	345,612	848,311	108,699	54,689	624,227	160,921	339,517	340,310
$10,000 under $15,000	2,286,958	28,897,097	2,200,234	27,133,984	405,107	1,477,531	160,502	133,841	1,338,256	151,741	2,208,743	2,210,035
$15,000 or more	5,854,363	150,254,317	5,621,920	131,382,567	1,285,039	12,722,949	966,001	2,047,035	4,858,153	4,101,767	22,804,849	22,945,051

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total net profit less loss from business activities[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		
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
Number of exemptions other than age or blindness: Five												
Total	**5,617,592**	**106,283,340**	**5,300,453**	**94,331,906**	**1,306,044**	**8,441,225**	**768,383**	**1,549,989**	**3,574,532**	**1,960,221**	**13,647,404**	**13,749,161**
No adjusted gross income	45,976	−760,987	25,245	156,317	45,787	−728,466	21,303	44,055	27,097	−232,893	—	5,269
$1 under $1,000	34,084	21,324	28,586	20,983	6,872	−4,570	1,655	4,240	3,527	670	—	*390
$1,000 under $2,000	52,975	76,824	46,043	78,473	17,526	−516	4,264	−3,001	12,220	1,869	—	*130
$2,000 under $3,000	72,259	190,940	63,750	174,670	14,873	19,026	3,299	−3,618	18,261	863	—	—
$3,000 under $4,000	78,458	277,037	69,422	247,986	25,969	16,903	9,216	14,692	21,492	−2,545	—	—
$4,000 under $5,000	126,849	566,685	110,057	486,365	23,985	72,415	9,291	9,268	25,752	−1,362	—	—
$5,000 under $6,000	158,738	877,154	146,545	793,891	31,686	49,080	8,026	4,659	50,357	29,525	—	*2
$6,000 under $7,000	173,894	1,136,689	162,800	1,059,722	38,464	62,113	10,674	18,682	56,135	−3,828	1,158	1,489
$7,000 under $8,000	183,002	1,369,105	171,424	1,276,502	37,947	94,584	5,725	6,720	49,923	−8,701	9,097	9,417
$8,000 under $9,000	179,730	1,532,065	161,793	1,340,263	39,958	167,302	10,857	9,386	73,850	15,114	32,593	32,608
$9,000 under $10,000	189,558	1,802,066	177,918	1,673,112	40,195	127,943	14,972	8,327	88,692	−7,317	57,803	57,847
$10,000 under $11,000	240,028	2,523,321	228,028	2,307,008	44,799	174,790	11,220	13,684	100,143	27,839	111,657	111,743
$11,000 under $12,000	217,496	2,497,869	206,094	2,298,812	50,363	150,117	26,502	48,896	114,756	44	132,337	132,659
$12,000 under $13,000	218,628	2,734,366	208,578	2,540,142	44,187	179,125	15,367	10,006	118,000	5,093	166,897	166,897
$13,000 under $14,000	225,340	3,036,974	217,011	2,857,664	45,152	148,071	13,271	16,546	127,546	14,693	207,089	207,254
$14,000 under $15,000	229,768	3,330,800	221,881	3,122,020	39,073	164,996	9,986	8,141	123,628	35,642	254,939	254,984
$15,000 under $20,000	1,195,140	20,750,851	1,158,663	19,665,092	238,242	865,548	121,107	155,766	816,940	64,444	1,895,774	1,897,696
$20,000 under $25,000	848,766	18,829,355	831,422	17,962,568	143,746	665,019	100,577	49,386	689,876	152,383	2,138,621	2,139,671
$25,000 under $30,000	483,836	13,201,824	464,564	12,131,550	106,362	772,170	91,943	117,488	425,931	180,615	1,743,072	1,744,643
$30,000 under $50,000	485,837	17,562,844	450,555	14,788,744	153,787	2,095,954	171,668	243,916	457,462	434,229	2,773,818	2,780,885
$50,000 under $100,000	145,299	9,560,852	122,950	6,497,086	92,365	2,325,957	83,517	276,814	141,239	460,995	2,300,610	2,324,882
$100,000 under $200,000	27,099	3,501,183	23,028	2,137,910	20,665	763,977	19,860	187,413	26,901	411,883	1,144,762	1,167,251
$200,000 under $500,000	4,339	1,179,559	3,657	593,602	3,607	199,669	3,620	132,423	4,313	253,865	453,138	469,182
$500,000 under $1,000,000	375	251,307	339	88,988	329	33,484	349	58,788	373	70,047	106,749	114,061
$1,000,000 or more	118	233,332	100	32,435	105	26,531	114	117,312	118	57,054	117,289	130,201
All returns, summary:												
Under $5,000	410,601	371,823	343,103	1,164,794	135,012	−625,208	49,028	65,635	108,349	−233,398	—	5,789
$5,000 under $10,000	884,922	6,717,080	820,480	6,143,490	188,250	501,022	50,254	47,774	318,957	24,793	100,651	101,362
$10,000 under $15,000	1,131,260	14,123,329	1,081,592	13,125,646	223,574	817,099	76,346	97,272	584,073	83,312	872,919	873,537
$15,000 or more	3,190,809	85,071,108	3,055,278	73,897,975	759,208	7,748,311	592,755	1,339,307	2,563,153	2,085,514	12,673,834	12,768,473

Footnotes at end of table.

Table 2.10—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of exemptions: Six or more												
	Number of returns	Number of exemptions other than age or blindness	Adjusted gross income less deficit	Salaries and wages (gross)		Total net profit less loss from business activities[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		
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
Total	**4,156,765**	**27,867,669**	**78,951,431**	**3,886,525**	**69,522,736**	**910,338**	**6,614,083**	**480,653**	**1,258,252**	**2,371,881**	**1,556,360**	**9,121,759**	**9,208,791**
No adjusted gross income	29,873	204,203	−775,247	14,247	128,215	26,132	−652,538	16,381	75,825	18,548	−326,749	*66	4,759
$1 under $1,000	14,761	107,033	7,876	9,860	9,760	7,831	−774	3,251	5,786	4,374	−6,896	—	*126
$1,000 under $2,000	37,578	244,290	57,335	28,403	49,644	8,812	3,716	3,822	3,898	12,548	77	—	*156
$2,000 under $3,000	52,938	360,137	135,107	44,146	128,392	15,127	2,767	6,793	4,141	9,957	−192	—	*20
$3,000 under $4,000	68,929	463,032	248,687	57,640	224,938	20,489	11,893	5,411	11,064	16,480	792	—	*32
$4,000 under $5,000	97,661	645,283	445,471	81,576	372,594	14,631	30,894	6,203	4,280	18,466	37,702	—	—
$5,000 under $6,000	103,808	735,164	567,940	90,999	485,459	22,635	68,473	10,308	7,619	19,684	6,389	—	*276
$6,000 under $7,000	113,342	784,894	730,792	106,870	681,479	17,471	19,234	4,431	18,761	29,334	11,318	—	*988
$7,000 under $8,000	143,133	988,273	1,070,584	134,791	993,926	27,597	81,572	5,662	−841	33,140	−4,073	349	390
$8,000 under $9,000	184,983	1,263,980	1,584,630	170,897	1,452,186	38,849	113,080	13,040	11,986	46,548	7,378	9,578	9,578
$9,000 under $10,000	156,207	1,043,313	1,482,228	143,529	1,360,718	31,944	97,749	10,247	16,310	42,015	7,451	20,139	20,143
$10,000 under $11,000	162,578	1,130,482	1,712,765	154,219	1,601,628	25,707	64,403	7,260	8,247	55,118	38,487	33,990	34,097
$11,000 under $12,000	167,918	1,153,855	1,934,193	161,168	1,814,095	32,084	110,562	6,918	7,088	71,969	2,448	57,865	57,865
$12,000 under $13,000	187,955	1,253,633	2,354,047	180,125	2,237,448	34,302	94,358	8,574	10,953	90,340	11,288	95,756	95,880
$13,000 under $14,000	159,551	1,086,957	2,155,041	151,351	1,978,041	28,955	145,094	11,580	10,282	77,004	21,624	101,013	101,082
$14,000 under $15,000	169,035	1,135,870	2,456,585	162,484	2,315,730	36,643	126,941	10,740	4,175	88,388	9,739	134,872	134,879
$15,000 under $20,000	878,292	5,884,178	15,290,602	845,790	14,329,664	163,526	763,032	72,269	83,508	570,589	114,397	1,081,731	1,083,166
$20,000 under $25,000	606,701	3,969,967	13,538,181	591,251	12,730,522	95,733	511,995	62,290	63,192	428,788	232,473	1,339,586	1,341,126
$25,000 under $30,000	333,719	2,192,696	9,124,329	320,739	8,273,888	72,642	572,406	47,987	110,780	282,987	167,254	1,070,311	1,071,118
$30,000 under $50,000	348,555	2,295,195	12,837,571	320,932	10,902,488	97,751	1,522,934	85,556	137,357	319,917	274,792	1,923,420	1,929,953
$50,000 under $100,000	112,038	742,241	7,510,807	92,698	4,975,230	70,585	1,940,736	62,345	264,185	108,680	330,656	1,709,965	1,732,916
$100,000 under $200,000	23,274	156,743	3,063,219	19,478	1,866,026	17,632	730,832	16,386	169,135	23,083	297,226	973,435	990,885
$200,000 under $500,000	3,491	23,235	961,380	2,947	470,365	2,867	175,054	2,787	120,147	3,480	195,815	370,015	384,499
$500,000 under $1,000,000	338	2,278	224,157	290	72,736	296	29,209	313	49,971	338	72,241	94,118	101,366
$1,000,000 or more	107	737	233,151	95	67,564	97	50,462	99	60,403	106	54,722	105,549	113,492
All returns, summary:													
Under $5,000	301,740	2,023,978	119,228	235,872	913,543	93,022	−604,043	41,861	104,994	80,373	−295,266	*66	5,094
$5,000 under $10,000	701,473	4,815,624	5,436,175	647,086	4,973,769	138,496	380,108	43,688	53,835	170,721	28,464	30,066	31,374
$10,000 under $15,000	847,037	5,760,797	10,612,630	809,347	9,946,942	157,691	541,357	45,072	40,745	382,819	83,585	423,496	423,802
$15,000 or more	2,306,515	15,267,270	62,783,397	2,194,220	53,688,483	521,129	6,296,661	350,032	1,058,677	1,737,968	1,739,577	8,668,132	8,748,522

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

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

[1]Includes business or profession, farm, partnership, and Small Business Corporation net profit less net loss.

[2]Includes gain less loss from sales of capital assets, and gain less loss from sales of property other than capital assets.

[3]Includes dividends in adjusted gross income, interest received, rent, royalty, estate and trust net income less net loss, pensions and annuities in adjusted gross income, State income tax refunds, alimony, premature distributions from individual retirement accounts and self-employed retirement plans, and other income (net), less statutory adjustments.

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

Table 2.11—Exemptions by Type and Marital Status

[All figures are estimates based on samples]

Exemptions by type	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
			Total	Spouse filing	Spouse not filing			
Number of Returns	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total returns	**84,670,389**	**44,438,912**	**1,879,058**	**1,779,695**	**99,363**	**5,313,194**	**164,539**	**32,874,686**
Returns with exemptions for—								
Age 65 or over	7,975,070	4,601,962	88,695	79,667	9,028	111,202	6,099	3,167,112
Blindness	174,867	122,401	*158	*158	—	*8,423	—	43,885
Dependents	35,357,104	28,334,391	679,520	616,780	62,740	4,934,239	164,539	1,244,415
Other than age or blindness, total	84,670,389	44,438,912	1,879,058	1,779,695	99,363	5,313,194	164,539	32,874,686
One	33,172,140	—	1,162,914	1,162,914	—	378,955	—	31,630,271
Two	19,851,427	16,104,521	338,260	301,637	36,623	2,630,736	72,661	705,249
Three	11,154,980	9,315,833	181,462	169,793	11,669	1,306,852	48,170	302,663
Four	10,717,485	9,815,900	116,756	82,174	34,582	609,661	26,954	148,214
Five	5,617,592	5,254,924	47,633	38,967	*8,666	249,563	4,610	60,862
Six or more	4,156,765	3,947,734	32,033	24,210	*7,823	137,427	12,144	27,427
Number of Exemptions								
Total exemptions	**215,773,937**	**159,366,417**	**3,399,228**	**3,041,804**	**357,424**	**14,268,373**	**510,418**	**38,229,501**
Exemptions for—								
Taxpayers (and spouse)	129,210,683	88,877,824	1,978,421	1,779,695	198,726	5,315,213	164,539	32,874,686
Age 65 or over	10,430,763	7,052,150	94,200	79,667	14,533	111,202	6,099	3,167,112
Blindness	177,671	125,205	*158	*158	—	*8,423	—	43,885
Dependents	75,954,820	63,311,238	1,326,449	1,182,284	144,165	8,833,535	339,780	2,143,818
Other than age or blindness, total	**205,165,503**	**152,189,062**	**3,304,870**	**2,961,979**	**342,891**	**14,148,748**	**504,319**	**35,018,504**
One	33,172,140	—	1,162,914	1,162,914	—	378,955	—	31,630,271
Two:								
Taxpayer (and spouse)	35,992,571	32,209,042	374,883	301,637	73,246	2,630,736	72,661	705,249
Dependents	3,710,283	—	301,637	301,637	—	2,630,736	72,661	705,249
Three:								
Taxpayer (and spouse)	20,483,282	18,631,666	193,131	169,793	23,338	1,307,652	48,170	302,663
Dependents	12,981,658	9,315,833	351,255	339,586	11,669	2,612,904	96,340	605,326
Four:								
Taxpayer (and spouse)	20,569,185	19,631,800	151,338	82,174	69,164	610,879	26,954	148,214
Dependents	22,300,755	19,631,800	315,686	246,522	69,164	1,827,765	80,862	444,642
Five:								
Taxpayer (and spouse)	10,881,182	10,509,848	56,299	38,967	*17,332	249,563	4,610	60,862
Dependents	17,206,778	15,764,772	181,866	155,868	*25,998	998,252	18,440	243,448
Six or more:								
Taxpayer (and spouse)	8,112,323	7,895,468	39,856	24,210	*15,646	137,428	12,144	27,427
Dependents	19,755,346	18,598,833	176,005	138,671	*37,334	763,878	71,477	145,153

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

Section 3

Tax Computation and Tax Rates

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Introduction

The taxpayer, in determining the 1976 total tax liability, had to take account of several factors. These included:

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

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

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

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

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

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

As described below, "income subject to tax" in the statistics was the actual base used to determine income tax before credits. Determination of the latter depended on the type of tax computation used and the taxpayer's marital status. From this sum, statutory credits, such as the credit for the elderly, the foreign tax credit, the investment credit, and beginning with Tax Year 1976, the general tax credit, were subtracted to obtain income tax after credits.

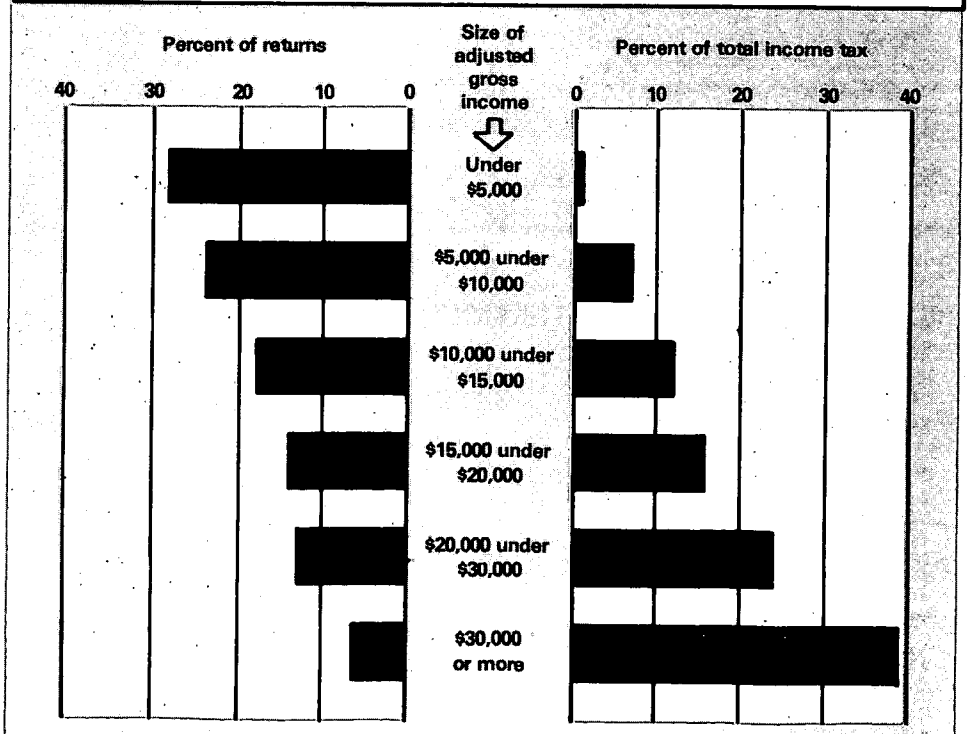
For purposes of this report, all or part of the "earned income credit" (discussed later on in this chapter) was also subtracted in arriving at income tax after credits.

A return was classified as taxable based on "total income tax," which was the sum of income tax after credits and the additional tax for tax preferences. Self-employment tax; uncollected social security taxes on tip income; tax from recomputing prior-year investment credit; tax from recomputing prior-year work incentive (WIN) credit; the taxes from excess contributions to, or premature withdrawals from, individual retirement accounts (IRA's); and the tax from premature distributions from a self-employed retirement plan were disregarded since the first two were considered social security, rather than income, taxes, and since the remaining ones were not based on the current year's income. Any other taxes were also excluded since they were unidentified. See chart 3A for a distribution of number of returns and amount of tax by size of adjusted gross income.

Tax liability arose from ten different sources, the two components of total income tax as explained above, the seven other specified taxes, namely, the self-employment tax, the tax from recomputing prior-year investment credit, the tax from recomputing prior-year work incentive (WIN) credit, the uncollected social security tax on tips, the excess contributions tax on individual retirement accounts, the tax on premature distributions from individual retirement accounts, and the tax on premature distributions from self-employed retirement plans. Also included was an eighth category, "other taxes," which included such items as the tax deemed paid by beneficiaries of trust "accumulation distributions". The self-employment tax was assessed on the first $15,300 of "self-employment income" (up from $14,100 for 1975; see also "Self-employment Tax" in section 6, Explanation of Classifications and Terms) at the rate of 7.9 percent in order to finance social security benefits. Prior-year investment credit was subject to recapture when the property on which the credit had been taken was disposed of before the expiration of the useful life originally used in the computation of the credit. Prior-year work incentive credit was subject to recapture if the employer, without cause, terminated the employment of the WIN program employee at any time during the employee's first 180 days of employment. Social security taxes on tips, to the extent they were not withheld by the employer, were reportable on an employee's return. Contributions to an IRA in excess of the legal limitation for the year (the lesser of $1,500 or 15 percent of the individual's compensation or earned income) were subject to a 6 percent excise tax, while withdrawals from an individual retirement account (IRA) or a self-employed (Keogh) retirement plan prior to the taxpayer's reaching age 59-1/2 were subject to a 10 percent penalty tax. The sum of all taxes reduced by any applicable earned income credit, is shown in the statistics as "total tax liability."

Chart 3A

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



Income Subject to Tax

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

Under the "maximum tax" computation, a method introduced for 1971, the amount computed for the statistics on 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

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

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

Type of tax computation	Number of returns	Adjusted gross income less deficit	Income subject to tax		
			Number of returns	Amount	Tax generated
	(1)	(2)	(3)	(4)	(5)
All returns	**84,670,389**	**1,053,895,687**	**68,716,772**	**670,686,818**	**153,461,227**
Returns with—					
No tax computation	15,932,350	24,891,847	—	—	—
Regular tax computation only	64,815,142	871,361,129	64,815,142	552,662,787	114,826,882
Income averaging tax computation	3,586,286	118,174,283	3,586,286	85,629,619	23,953,776
Maximum and regular tax computation	173,246	20,708,816	173,246	17,086,384	7,443,881
Maximum and alternative tax computation	58,631	8,678,927	58,631	7,214,716	3,353,496
Alternative tax computation only	83,467	10,221,451	83,467	8,093,312	3,883,193
No income subject to tax, but with tax from special computations[1]	7,109	24,903	—	—	—
Both income subject to tax and tax from special computations[1]	142,287	3,624,326	142,287	2,504,638	700,605
No income tax before credits, but with additional tax for tax preferences	14,158	—165,669	—	—	—
Both additional tax for tax preferences and income tax before credits	246,735	17,213,598	231,270	12,001,027	5,145,368

Type of tax computation	Income tax before credits		Income tax after credits		Additional tax for tax preferences	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(6)	(7)	(8)	(9)	(10)	(11)
All returns	**68,723,881**	**153,534,155**	**64,396,653**	**140,801,196**	**246,735**	**1,000,273**
Returns with—						
No tax computation	—	—	—	—	—	—
Regular tax computation only	64,815,142	114,869,033	60,530,722	103,953,809	87,579	304,031
Income averaging tax computation	3,586,286	23,964,164	3,548,225	22,525,726	115,102	466,691
Maximum and regular tax computation	173,246	7,449,376	173,014	7,258,183	3,122	5,500
Maximum and alternative tax computation	58,631	3,355,928	58,605	3,269,653	4,852	9,379
Alternative tax computation only	83,467	3,694,353	83,324	3,793,026	20,615	129,023
No income subject to tax, but with tax from special computations[1]	7,109	1,300	*2,763	*799	*1,307	*199
Both income subject to tax and tax from special computations[1]	142,287	772,233	142,236	738,780	6,565	21,080
No income tax before credits, but with additional tax for tax preferences	—	—	—	—	14,158	85,450
Both additional tax for tax preferences and income tax before credits	232,577	5,160,390	222,021	4,909,181	246,735	1,000,273

*Estimate should be used with caution because of the small number of sample returns on which it is based.
[1]Includes tax from special 10-year averaging, multiple recipient 10-year averaging, accumulation distribution of trusts and recapture of prior-year credit for purchase of new principal residence.
NOTE: Detail may not add to total because of rounding.

to tax was taxed, not at the graduated rates within the applicable tax rate schedule, but at a special 50 percent rate. The maximum tax computation is discussed in more detail below.

Income subject to tax for returns with the standard "income averaging" method of tax computation required special computations for the statistics, since this method did not, strictly speaking, involve a direct application of a set of tax rates to an amount of income subject to tax. With the standard income averaging method, tax was applied to (and a tax savings 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.

Because the actual income subject to tax under the income averaging method 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 in order to "fit" the returns into the marginal tax rate tables (tables 3.12-3.17). The computation used for the statistics started with the actual income tax before credits and worked back from it to derive a hypothetical 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 $670.7 billion of income subject to tax reported for 1976, all but $118.0 billion was reported on returns for which the regular method of tax computation was the sole method used.

The ordinary income portion of lump-sum distributions from qualified retirement plans which were taxed under the special income averaging method and tax preference income (taxed under the "minimum tax" provisions of the law) were not included in the statistics for income subject to tax because these two types of income were excluded from adjusted gross income and, therefore, from taxable income. (See also section 6, Explanation of Classifications and Terms.)

Regular Method of Tax Computation

The "regular" method of tax computation consisted of applying one of four sets of graduated tax rates to brackets of "taxable income." These tax rates were specified in the "tax rate schedule" and incorporated into the "tax tables." The set of rates used depended upon the taxpayer's marital status. For 1976, the regular method of tax computation was the sole method used on 64.8 million returns (see tables 3A and 3.1).

Alternative Tax Computation

This computation 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, so that the tax was, in effect, 25 percent of the excess net gain. (Because the alternative tax was computed at no less than 50 percent, the computation was advantageous only to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular tax computation method.) Amounts in excess of this $25,000 ($12,500) base were taxed at the regular rates. (See also "Alternative Tax" in section 6, Explanation of Classifications and Terms.)

Table 3.4 shows capital gains and losses for alternative tax computation returns and table 3.1 shows selected characteristics of returns with the alternative tax including tax savings due to the alternative tax.

Maximum Tax Computation

The Tax Reform Act of 1969 contained a provision, effective beginning with Tax Year 1971, which eased somewhat the tax burden on those high-income persons whose income consisted largely of "earned net income" (defined below). This was achieved by applying a maximum tax rate of 50 percent to income from earnings (including wages, salaries, and other amounts received as compensation for personal services actually rendered), in contrast to the top rate of 70 percent which applied to other types of income. Table 3.3 shows the computation of the maximum tax, while table 3.1 shows selected characteristics of returns with the maximum tax including tax savings due to maximum tax. The terms used in table 3.3 are as follows:

"Earned net income" basically consisted of amounts received as compensation for personal service actually rendered, such as salaries, wages, commissions, and gains from sales of property created by the taxpayer, less certain expenses applicable 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 1976 in excess of $30,000, or (b) the average of the tax preferences in excess of $30,000 for 1976 and the 4 preceding tax years (see "Additional Tax for Tax Preferences," discussed in this section, for the definition of tax preferences).

A second offset to earned taxable income had to be made by some taxpayers who took advantage of both the special rates on earned income under the maximum tax computation and the special rates on capital gains under the alternative tax computation. Since the taxable half of long-term capital gains had already received special treatment, earned taxable income eligible for maximum tax treatment was limited to taxable income minus the taxable half of long-term capital gains. If the computation of earned taxable income detailed in the previous paragraph yielded a larger figure, the difference was tabulated in table 3.3 as the "capital gains offset."

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

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

Income Averaging

If a taxpayer's taxable income for 1976 exceeded the average taxable income for the period 1972-75 by one-fifth and this excess was $3,000 or more, the taxpayer was eligible for the income averaging tax computation method. Under this computation, a part of an unusually large income in the current year was, in effect, taxed at the lower rate applicable to the first one-fifth of such income. Taxpayers choosing the income averaging tax computation were not eligible for the special rates applicable to long-term capital gains under the alternative computation or to earned income under the maximum tax computation.

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

Additional Tax for Tax Preferences (Minimum Tax)

First introduced for 1970, the purpose of the additional tax was to make possible the taxation, to some extent, of amounts not taken into consideration in arriving at taxable income. These amounts were previously accorded special treatment and were described in the law as "tax preferences." The major tax preference item was capital gains (the net long-term capital gains in excess of net short-term capital losses). Since one-half of this amount was excluded from an individual's adjusted gross income, the excluded half was subjected to the minimum tax.

The Tax Reform Act of 1976 brought about a nearly seven-fold increase in the additional tax by expanding the definition of tax preferences, by reducing the deductions from total tax preferences in arriving at tax preferences subject to tax, and by increasing the tax rate on tax preferences subject to tax from 10 to 15 percent.

The major new tax preference item added for 1976 is shown in table 3B as the "itemized deductions tax preference." Basically, this was the excess of all itemized deductions, other than those for medical and dental expenses and for casualty and theft losses, over 60 percent of adjusted gross income. For a detailed description of the other tax preference items, see "Tax Preferences" in section 6, Explanation of Classifications and Terms.

Table 3B also details the items excludable from total tax preferences in arriving at tax preferences subject to tax. For 1975, these included a standard exclusion of $30,000 ($15,000 in the case of married persons filing separately); an additional exclusion equal to the sum of income tax after credits, tax from recomputing prior-year investment and work incentive (WIN) credits, and certain penalty taxes such as on a premature withdrawal from a self-employed retirement plan; and a "tax carryover" from prior years, which was the amount by which the tax liability exceeded tax preferences (less the standard exclusion) in previous years. For 1976, the standard exclusion was reduced to $10,000 ($5,000 for married persons filing separately), the tax exclusion reduced to one-half the amount of the specified taxes, and the tax carryover provision eliminated altogether. Moreover, the taxpayer could only deduct the larger of the standard or the tax exclusion, but not both.

The Tax Reform Act of 1976 also changed the filing requirements for the "minimum tax" (Form 4625) to conform to the new standard exclusion. Thus, any

Table 3B.—Returns With Tax Preferences, 1975 and 1976: Computation of Additional Tax for Tax Preferences by Year

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

Computation of additional tax for tax preferences	1975			1976					
				Total			Returns with total tax preferences less than 1975 statutory limit[1]		
	Number of returns	Amount	Average (Dollars)	Number of returns	Amount	Average (Dollars)	Number of returns	Amount	Average (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total tax preferences	67,290	5,285,306	78,545	305,495	11,519,313	37,707	218,582	3,185,108	14,571
Capital gains tax preference	53,623	4,215,990	78,623	267,508	8,661,126	32,377	187,956	2,549,550	13,564
Itemized deductions tax preference	(2)	(2)	(2)	26,246	343,604	13,091	*1,249	*2,112	*1,691
All other tax preferences	38,579	1,069,314	27,718	114,350	2,514,582	21,990	76,016	545,422	7,175
Exclusion:									
Total	67,290	4,048,680	60,168	305,495	4,507,590	14,755	218,582	2,191,148	10,024
Standard exclusion	67,290	1,600,780	23,789	220,054	2,062,204	9,371	174,677	1,596,749	9,141
Exclusion due to:									
All taxes	42,089	2,131,008	50,631	85,861	2,445,387	28,480	43,905	594,399	13,538
Income tax after credits	38,241	1,810,017	47,332	85,842	2,437,360	28,393	43,904	593,094	13,508
Tax carryover from prior year	12,926	316,893	24,516	(3)	(3)	(3)	(3)	(3)	(3)
Tax preferences subject to tax	21,286	1,553,518	72,983	252,181	7,011,722	27,804	169,262	993,960	5,872
Tentative tax on preferences	21,286	155,351	7,298	252,181	1,049,354	4,166	169,262	149,016	881
Additional tax for tax preferences	20,188	144,100	7,138	246,735	1,000,273	4,054	166,021	146,098	879

*Estimate should be used with caution because of the small number of sample returns on which it is based.
[1]Returns of married persons filing separately with total tax preferences less than $15,000; all other returns with total tax preferences less than $30,000. Under 1975 law, these taxpayers were not required to report these tax preferences, or to compute a minimum tax.
[2]Not applicable for 1975.
[3]Not applicable for 1976.
NOTE: All items except additional tax for tax preferences reflect tax preferences prior to any "no-benefit deductions" allowed under Proposed Income Tax Regulations Section 1.57-4.

married person filing separately with $5,000 or more of total tax preferences, and any other taxpayer (including married persons filing jointly) with $10,000 or more of total tax preferences had to file a Form 4625 for 1976. The 1975 filing requirements were $15,000 and $30,000, respectively. Columns 7 through 9 of table 3B detail information on returns of taxpayers for 1976 who would not have had to report any tax preference information under 1975 tax law.

For 1976, the tentative tax on tax preferences equalled 15 percent of the tax preferences subject to tax; for 1975, the applicable percentage was 10. The actual additional tax for tax preferences equalled the tentative tax reduced by:

(1) 15 percent of any 1976 business net operating loss which the taxpayer could carry to a future year (this amount to be paid as a deferred minimum tax in the year to which the net operating loss was carried);

(2) "unused" portions of the general, elderly, political contributions, purchase of new principal residence, and child care tax credits (the unused portion was the amount by which these credits exceeded income tax before credits);

(3) any tax based on tax preferences from which the taxpayer derived "no benefit" (this occurred when the taxpayer had more than enough deductions and exemptions to offset adjusted gross income); and increased by the "deferred minimum tax," based on a net operating loss carryover from a prior year.

Special Income Averaging

Under the rules established by the Employee Retirement Income Security Act of 1974 (ERISA), employees and self-employed individuals, or their beneficiaries, could elect to use a special 10-year income averaging tax computation method on lump-sum distributions received from qualified pension or retirement plans. The amount of the distribution subject to this tax was excluded from the taxpayer's adjusted gross income, although the tax computed under this method was added to any tax computed on regular taxable income and was included in income tax before credits. Prior to enactment of this law, the taxable amount of the distribution was included in the taxpayer's adjusted gross income and a special income averaging method was applied to the full amount of taxable income involving only one computation to arrive at income tax before credits. This earlier special income averaging method did not allow the taxpayer to take advantage of the alternative or maximum tax computations, if applicable, as was possible under the 1974 law.

The taxable portion of the lump-sum distribution, the amount in excess of the employee's contribution and net unrealized appreciation of employer securities, was allocated between long-term capital gain and ordinary income based on the employee's number of years of participation in the plan before 1974 and after 1973. The portion allocated to ordinary income was equal to the taxable portion of the lump-sum distribution multiplied by the number of years of participation after 1973, divided by the total number of the employee's years of participation. The capital gains portion was the difference between the taxable and ordinary income portions of the lump-sum distribution. The Tax Reform Act of 1976 gave taxpayers the option of treating the entire taxable portion of a lump-sum distribution paid after 1975 as ordinary income (thus avoiding the minimum tax on the capital gains portion) and permitting the 10-year averaging rule to be used for the entire taxable portion of the distribution.

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

Those taxpayers who received lump-sum distributions in 1976 and in either 1974 or 1975 computed a special averaging tax on the sum of the current and prior years' lump-sum distributions and then subtracted the tax they had previously paid on the prior-year distributions to determine the tax

payable for 1976. Therefore, the lump-sum distributions and tentative tax data shown in columns 3 through 26 of table 3.2 include a small amount of prior-year data; the prior-year information is shown separately in columns 27 through 30.

Premature Distributions from Retirement Plans

Beginning with Tax Year 1975, taxpayers who were not members of qualified employer-provided retirement plans could set up one of two types of tax-sheltered retirement plans for themselves: self-employed retirement plans (also known as Keogh or H.R. 10 plans) and individual retirement accounts (IRA's). Amounts set aside under either of these plans were not to be withdrawn until the taxpayer reached age 59-1/2 or became permanently disabled. If any amounts were withdrawn "prematurely," they were not only included in adjusted gross income and taxed along with any other income, but also subjected to a special 10 percent penalty tax. Amounts reported withdrawn prematurely and the penalty tax on these amounts are shown in table 3C.

General Tax Credit

The Tax Reform Act of 1976 both extended and expanded the "personal exemption credit," introduced by the Tax Reduction Act of 1975. Under the new law the credit was known as the "general tax credit" and was the larger of:

(1) the "personal exemption credit," equal to $35 multiplied by the number of exemptions other than those for age and blindness (for 1975, the amount was $30 per personal exemption); or

(2) the "taxable income credit," equal to 2 percent of taxable income, but never more than $180 ($90 on returns of married persons filing separately); this provision was not available for 1975.

Table 3D shows the number of returns claiming each of these types of general tax credit.

Earned Income Credit

This was a credit against income tax for taxpayers with adjusted gross incomes of less than $8,000, equal to as much as 10 percent of the first $4,000 of "earned income." To be eligible, the taxpayer had to have provided a home for the entire year for either a child who was under 19 years of age or a full-time student, or for a dependent child (regardless of age) who was disabled. The computation of the earned income credit, which is detailed in table 3.7, worked as follows:

(1) "Total earned income" was computed by adding together salaries and wages and self-employment income (less self-employment losses), and then subtracting any amounts exempted from taxation as a sick pay exclusion. Self-employment income (net) was the amount reported on Schedule SE for the purpose of computing the self-employment tax, and included net earnings from non-farm sole proprietorships and partnerships, as well as one of the following:

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

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

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

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

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

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

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

(c) "Refundable portion." Computed for returns with no "total tax liability" (after the adjustment in (b) above, if any), it equalled the excess of earned income credit after phaseout over the amounts computed in (a) and (b). This amount is included in the data for tax overpayment shown in table 3.11.

The number of returns with the earned income credit shown in this report represents both taxpayers who claimed the credit on their returns as originally filed and taxpayers who subsequently claimed the credit after being notified by the Internal Revenue Service during the course of processing returns for revenue purposes that

Table 3C.—Returns With Premature Distributions From Retirement Plans: Premature Distributions and Tax on Premature Distributions

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

Type of retirement plan	Number of returns	Premature distributions	Tax on premature distributions[1]
	(1)	(2)	(3)
Total	12,662	25,349	2,464
Self-employed retirement plans	5,759	16,130	1,544
Individual retirement accounts	6,903	9,219	921

[1]Does not include the tax from a small number of returns which reported a tax on premature distributions but did not report the amount of the premature distribution.
NOTE: Detail may not add to total because of rounding.

Table 3D.—Returns With General Tax Credit: General Tax Credit 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	All returns with general tax credit					
	Number of returns	Adjusted gross income less deficit	Number of exemptions (other than age or blindness)	Taxable income	Income tax before credits	General tax credit
	(1)	(2)	(3)	(4)	(5)	(6)
Total	**68,723,881**	**1,029,169,510**	**175,646,970**	**674,866,988**	**153,534,155**	**9,348,195**
Under $5,000	8,820,346	32,753,297	10,478,243	9,553,438	1,446,088	340,222
$5,000 under $10,000	19,131,847	141,010,778	38,582,370	71,687,823	12,241,260	1,848,614
$10,000 under $15,000	14,509,756	180,206,852	39,419,300	112,138,510	20,694,851	2,350,460
$15,000 under $20,000	11,184,799	193,963,545	35,534,363	127,868,628	24,868,940	2,030,777
$20,000 under $25,000	6,645,004	147,791,158	22,507,266	102,905,858	21,259,515	1,221,266
$25,000 under $30,000	3,625,818	98,684,733	12,408,320	71,301,024	15,770,631	668,132
$30,000 under $50,000	3,633,647	132,703,924	12,598,423	99,328,991	25,230,032	670,849
$50,000 under $100,000	946,576	62,321,658	3,344,564	48,544,877	16,667,961	175,765
$100,000 under $200,000	184,539	24,090,476	643,519	19,324,358	8,530,976	34,448
$200,000 under $500,000	36,189	10,122,993	114,871	8,021,043	4,220,617	6,678
$500,000 under $1,000,000	4,012	2,671,660	11,880	2,040,753	1,219,978	737
$1,000,000 or more	1,348	2,848,435	3,851	2,151,684	1,383,307	246

Size of adjusted gross income	Returns with taxable income credit					
	Number of returns	Adjusted gross income less deficit	Number of exemptions (other than age or blindness)	Taxable income	Income tax before credits	General tax credit
	(7)	(8)	(9)	(10)	(11)	(12)
Total	**47,710,507**	**836,520,695**	**108,042,103**	**590,768,802**	**136,724,641**	**7,104,623**
Under $5,000	1,655,642	7,597,413	1,655,642	3,694,142	586,621	73,073
$5,000 under $10,000	11,479,526	85,839,584	13,955,577	53,539,221	9,454,772	1,058,382
$10,000 under $15,000	11,065,601	138,421,591	22,519,960	93,810,827	17,650,756	1,767,211
$15,000 under $20,000	9,911,669	172,183,872	27,850,734	117,489,251	23,017,533	1,762,545
$20,000 under $25,000	5,994,484	133,301,156	18,363,623	94,775,249	19,686,813	1,076,478
$25,000 under $30,000	3,289,115	89,479,803	10,209,579	65,630,481	14,595,143	591,209
$30,000 under $50,000	3,282,717	119,779,044	10,297,179	90,744,667	23,157,882	590,344
$50,000 under $100,000	833,154	54,720,026	2,598,991	43,048,564	14,840,942	149,685
$100,000 under $200,000	161,041	20,995,160	486,546	16,950,206	7,512,219	28,956
$200,000 under $500,000	32,650	9,148,217	91,568	7,255,997	3,833,567	5,863
$500,000 under $1,000,000	3,669	2,444,722	9,596	1,867,928	1,120,975	657
$1,000,000 or more	1,239	2,610,108	3,108	1,962,268	1,267,418	220

Size of adjusted gross income	Returns with personal exemption credit					
	Number of returns	Adjusted gross income less deficit	Number of exemptions (other than age or blindness)	Taxable income	Income tax before credits	General tax credit
	(13)	(14)	(15)	(16)	(17)	(18)
Total	**21,013,374**	**192,648,814**	**67,604,867**	**84,098,186**	**16,809,514**	**2,243,571**
Under $5,000	7,164,704	25,155,884	8,822,601	5,859,296	859,467	267,149
$5,000 under $10,000	7,652,321	55,171,193	24,626,793	18,148,602	2,786,489	790,232
$10,000 under $15,000	3,444,155	41,785,261	16,899,340	18,327,683	3,044,095	583,249
$15,000 under $20,000	1,273,130	21,779,672	7,683,629	10,379,376	1,851,407	268,232
$20,000 under $25,000	650,520	14,490,002	4,143,643	8,130,609	1,572,702	144,787
$25,000 under $30,000	336,703	9,204,929	2,198,741	5,670,543	1,175,489	76,923
$30,000 under $50,000	350,930	12,924,881	2,301,244	8,584,324	2,072,150	80,506
$50,000 under $100,000	113,422	7,601,633	745,573	5,496,312	1,827,019	26,081
$100,000 under $200,000	23,498	3,095,317	156,973	2,374,152	1,018,757	5,492
$200,000 under $500,000	3,539	974,777	23,303	765,046	387,050	815
$500,000 under $1,000,000	343	226,939	2,284	172,825	99,002	80
$1,000,000 or more	109	238,327	743	189,417	115,889	26

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

they were eligible to receive it. For purposes of the statistics, data for returns in the latter category were obtained from the Internal Revenue Service Individual Master File to supplement the data tabulated from the returns of those taxpayers who claimed the credit on their returns as originally filed in order to present more accurate information on the number of returns and the amount of the earned income credit for Tax Year 1976.

Child Care Credit

For 1975 and earlier years, a deduction (i.e., a reduction of taxable income) could be taken under certain circumstances for child care expenses. For 1976, this deduction was abolished and replaced by a credit (i.e., a reduction of taxes). Basically, the 1975 deduction equaled expenses for child care, limited to $2,400 for one qualified individual, $3,600 for two, and $4,800 for three or more. The 1976 credit equaled 20 percent of such expenses, with expenses limited to $2,000 for one qualified individual and $4,000 for two or more. The deduction for 1975 was phased out for taxpayers with adjusted gross income over $18,000, becoming zero at $27,600. No such phase-out existed for the 1976 credit. Table 3E compares the reduction in tax brought about by the child care deduction for 1975 with the child care credit for 1976.

Table 3E.—Returns With Child Care Credit: Comparison of 1976 Child Care Credit and 1975 Child Care 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	Child care credit, 1976		Child care deduction, 1975		
	Number of returns	Amount	Number of returns	Amount	Tax reduction due to child care expenses
	(1)	(2)	(3)	(4)	(5)
Total	**2,660,278**	**458,187**	**1,665,896**	**1,331,361**	**275,305**
No adjusted gross income	—	—	—	—	—
$1 under $5,000	26,879	2,934	7,763	6,427	946
$5,000 under $10,000	364,780	58,610	344,077	291,986	52,182
$10,000 under $15,000	600,289	89,334	604,026	481,057	96,437
$15,000 under $20,000	709,220	110,978	575,425	461,498	102,765
$20,000 under $30,000	772,744	151,366	130,804	84,361	21,003
$30,000 under $50,000	165,446	38,000	3,603	5,826	1,878
$50,000 or more	20,920	6,964	198	206	94

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

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. Tables 3.13 through 3.17 show the amount of income subject to tax classified by the rates at which it was taxed; in other words, they show the income on each return subdivided into the amount taxed per tax rate. Table 3.12 classifies returns two ways: in columns 10 to 12, a return is classified by each rate at which the individual was taxed; in columns 1 to 9, however, it is classified solely by the highest (or marginal) rate at which the individual was taxed. The examples shown in this section illustrate how various types of returns were "taxed" in the marginal tax rate table (table 3.12). 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 long-term capital gains would have been taxed had it not been for the alternative 50 percent tax on capital gains.

Overpayment and Tax Due

Tables 3.10 and 3.11 classify taxpayers by whether they ended the year with a tax overpayment or a tax due at time of filing. The data shown in these tables reflect the effect of the earned income credit for 1976 (i.e., the amount of tax overpayment increased and the amount of tax due decreased). Excluded from the tables were returns with neither a tax due nor a tax overpayment. Generally these were returns with low income, no tax liability, and no income tax withheld.

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	- 1976 income subject to tax before income averaging
$100,000	- 1976 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

Illustrations showing how the five example returns are presented in table 3.12

Tax rate classes	Classified by the highest rate at which tax was computed									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 rates	Generated at all rates	Generated at marginal rates	Total	Adjusted gross income	Income subject to tax	Number of returns	Income taxed at rate	Income tax generated at rate
		(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

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

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

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Itemized deductions		Standard deduction		Exemptions	
			Number of returns	Amount	Number of returns	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns With Regular Tax Computation Only								
Total	**64,815,142**	**871,361,129**	**22,451,421**	**106,377,592**	**42,363,721**	**84,753,513**	**170,089,648**	**127,567,236**
Under $5,000	8,816,476	32,754,061	247,617	430,834	8,568,859	14,288,435	11,308,472	8,481,354
$5,000 under $10,000	19,081,470	140,575,423	2,549,509	7,657,790	16,531,961	30,127,056	41,808,055	31,356,041
$10,000 under $15,000	14,280,972	177,285,386	5,039,451	17,756,320	9,241,521	18,995,247	40,440,025	30,330,019
$15,000 under $20,000	10,697,397	185,305,920	5,441,258	23,574,961	5,256,139	13,731,404	34,738,585	26,053,939
$20,000 under $50,000	11,516,924	306,262,609	8,766,932	50,073,245	2,749,992	7,569,716	40,226,225	30,169,669
$50,000 under $100,000	398,232	24,486,130	383,291	5,312,442	14,941	40,841	1,487,953	1,115,965
$100,000 under $200,000	18,929	2,427,796	18,684	764,828	245	662	65,190	48,893
$200,000 under $500,000	3,740	1,090,489	3,684	368,026	56	135	12,025	9,019
$500,000 under $1,000,000	671	458,289	664	161,342	7	18	2,059	1,544
$1,000,000 or more	331	715,025	331	277,804	—	—	1,059	794
Returns With Income Averaging Tax Computation								
Total	**3,586,286**	**118,174,283**	**2,413,073**	**16,105,422**	**1,173,213**	**3,032,042**	**12,302,708**	**9,227,031**
Under $5,000	—	—	—	—	—	—	—	—
$5,000 under $10,000	47,340	412,061	7,174	15,233	40,166	71,931	95,478	71,609
$10,000 under $15,000	228,585	2,919,149	61,673	196,604	166,912	348,850	585,315	438,986
$15,000 under $20,000	487,399	8,657,568	220,512	871,125	266,887	696,278	1,556,204	1,167,153
$20,000 under $50,000	2,383,282	72,710,494	1,718,978	9,700,537	664,304	1,819,047	8,384,532	6,288,399
$50,000 under $100,000	387,259	24,993,514	355,148	3,823,400	32,111	88,178	1,487,298	1,115,474
$100,000 under $200,000	44,423	5,688,219	41,824	897,470	2,599	7,121	165,129	123,847
$200,000 under $500,000	7,067	1,956,487	6,849	393,332	218	594	25,416	19,062
$500,000 under $1,000,000	743	494,985	730	124,514	13	36	2,647	1,985
$1,000,000 or more	188	341,806	185	83,207	3	7	689	517
Returns With Maximum and Regular Tax Computation								
Total	**173,246**	**20,708,816**	**169,281**	**3,108,788**	**3,965**	**10,620**	**670,699**	**503,024**
Under $50,000	*749	*35,829	*749	*4,965	—	—	*947	*710
$50,000 under $100,000	88,365	7,162,488	85,584	1,029,135	2,781	7,414	335,433	251,575
$100,000 under $200,000	71,340	9,344,081	70,268	1,448,319	1,072	2,900	286,289	214,717
$200,000 under $500,000	11,763	3,207,861	11,661	484,443	102	279	44,305	33,229
$500,000 under $1,000,000	837	543,802	831	82,010	6	17	3,045	2,284
$1,000,000 or more	192	414,756	188	59,917	4	10	680	510
Returns With Maximum and Alternative Tax Computation								
Total	**58,631**	**8,678,927**	**57,430**	**1,299,140**	**1,201**	**3,221**	**215,799**	**161,849**
Under $50,000	—	—	—	—	—	—	—	—
$50,000 under $100,000	21,199	1,810,122	20,441	250,750	758	1,993	75,354	56,516
$100,000 under $200,000	28,745	3,832,926	28,348	574,561	397	1,103	108,643	81,482
$200,000 under $500,000	7,743	2,163,758	7,704	333,299	39	108	28,338	21,254
$500,000 under $1,000,000	746	484,320	739	77,083	7	18	2,710	2,033
$1,000,000 or more	198	387,801	198	63,447	—	—	754	566
Returns With Alternative Tax Computation Only								
Total	**83,467**	**10,221,451**	**78,202**	**1,920,602**	**5,265**	**13,739**	**258,398**	**193,799**
Under $20,000	—	—	—	—	—	—	—	—
$20,000 under $50,000	*3,514	*170,883	*2,017	*11,077	*1,497	*3,593	*3,980	*2,985
$50,000 under $100,000	51,521	3,869,405	48,207	554,701	3,314	8,901	159,334	119,501
$100,000 under $200,000	21,102	2,797,455	20,720	545,846	382	1,058	71,083	53,312
$200,000 under $500,000	5,876	1,704,398	5,812	424,608	64	167	19,195	14,396
$500,000 under $1,000,000	1,015	690,264	1,011	175,484	4	11	3,372	2,529
$1,000,000 or more	439	989,047	435	208,886	4	10	1,434	1,076

Footnotes at end of table.

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

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

Type of tax computation by size of adjusted gross income	Taxable income	Income subject to tax							
		Total	At regular rates		At maximum rate on earned income		At capital gains tax rate	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Returns With Regular Tax Computation Only								
Total	**552,662,787**	**552,662,787**	**64,815,142**	**552,662,787**	—	—	—	—
Under $5,000	9,553,438	9,553,438	8,816,476	9,553,438	—	—	—	—
$5,000 under $10,000	71,434,535	71,434,535	19,081,470	71,434,535	—	—	—	—
$10,000 under $15,000	110,203,801	110,203,801	14,280,972	110,203,801	—	—	—	—
$15,000 under $20,000	121,945,616	121,945,616	10,697,397	121,945,616	—	—	—	—
$20,000 under $50,000	218,449,980	218,449,980	11,516,924	218,449,980	—	—	—	—
$50,000 under $100,000	18,016,882	18,016,882	398,232	18,016,882	—	—	—	—
$100,000 under $200,000	1,613,414	1,613,414	18,929	1,613,414	—	—	—	—
$200,000 under $500,000	713,310	713,310	3,740	713,310	—	—	—	—
$500,000 under $1,000,000	295,384	295,384	671	295,384	—	—	—	—
$1,000,000 or more	436,427	436,427	331	436,427	—	—	—	—
Returns With Income Averaging Tax Computation								
Total	**89,809,788**	**85,629,619**	**3,586,286**	**85,629,619**	—	—	—	—
Under $5,000	—	—	—	—	—	—	—	—
$5,000 under $10,000	253,288	231,908	47,340	231,908	—	—	—	—
$10,000 under $15,000	1,934,709	1,801,566	228,585	1,801,566	—	—	—	—
$15,000 under $20,000	5,923,012	5,667,264	487,399	5,667,264	—	—	—	—
$20,000 under $50,000	54,902,510	52,673,155	2,383,282	52,673,155	—	—	—	—
$50,000 under $100,000	19,966,463	18,893,414	387,259	18,893,414	—	—	—	—
$100,000 under $200,000	4,659,781	4,337,453	44,423	4,337,453	—	—	—	—
$200,000 under $500,000	1,543,499	1,431,726	7,067	1,431,726	—	—	—	—
$500,000 under $1,000,000	368,451	343,186	743	343,186	—	—	—	—
$1,000,000 or more	[illegible]	[illegible]	[illegible]	[illegible]	—	—	—	—
Returns With Maximum and Regular Tax Computation								
Total	**17,086,384**	**17,086,384**	**173,246**	**10,611,006**	**173,246**	**6,475,378**	—	—
Under $50,000	*30,154	*30,154	*749	*28,462	*749	*1,692	—	—
$50,000 under $100,000	5,874,364	5,874,364	88,365	4,767,124	88,365	1,107,241	—	—
$100,000 under $200,000	7,678,145	7,678,145	71,340	4,404,767	71,340	3,273,379	—	—
$200,000 under $500,000	2,689,910	2,689,910	11,763	1,119,006	11,763	1,570,904	—	—
$500,000 under $1,000,000	459,492	459,492	837	183,795	837	275,696	—	—
$1,000,000 or more	354,318	354,318	192	107,853	192	246,466	—	—
Returns With Maximum and Alternative Tax Computation								
Total	**7,214,716**	**7,214,716**	**58,631**	**4,354,545**	**58,631**	**2,499,199**	**58,631**	**360,971**
Under $50,000	—	—	—	—	—	—	—	—
$50,000 under $100,000	1,500,864	1,500,864	21,199	1,180,464	21,199	256,317	21,199	64,084
$100,000 under $200,000	3,175,779	3,175,779	28,745	1,926,123	28,745	1,052,863	28,745	196,794
$200,000 under $500,000	1,809,098	1,809,098	7,743	893,269	7,743	829,937	7,743	85,892
$500,000 under $1,000,000	405,187	405,187	746	203,740	746	190,447	746	11,000
$1,000,000 or more	323,788	323,788	198	150,951	198	169,636	198	3,202
Returns With Alternative Tax Computation Only								
Total	**8,093,312**	**8,093,312**	**83,467**	**7,356,999**	—	—	**83,467**	**736,313**
Under $20,000	—	—	—	—	—	—	—	—
$20,000 under $50,000	*153,228	*153,228	*3,514	*147,983	—	—	*3,514	*5,245
$50,000 under $100,000	3,186,303	3,186,303	51,521	2,855,068	—	—	51,521	331,235
$100,000 under $200,000	2,197,239	2,197,239	21,102	1,925,337	—	—	21,102	271,902
$200,000 under $500,000	1,265,226	1,265,226	5,876	1,165,600	—	—	5,876	99,626
$500,000 under $1,000,000	512,240	512,240	1,015	492,931	—	—	1,015	19,309
$1,000,000 or more	779,075	779,075	439	770,079	—	—	439	8,995

Footnotes at end of table.

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

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

Type of tax computation by size of adjusted gross income	Lump-sum distributions not included in adjusted gross income		Income tax before credits, regular computation	Tax generated[1]	Tax savings over regular computation	Average tax savings (dollars)	Income tax before credits	
	Number of returns	Amount					Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Returns With Regular Tax Computation Only								
Total	**121,622**	**436,680**	**114,803,122**	**114,826,882**	**—**	**—**	**64,815,142**	**114,869,033**
Under $5,000	*2,984	*10,462	1,440,940	1,444,978	—	—	8,816,476	1,445,754
$5,000 under $10,000	14,809	18,127	12,189,039	12,198,832	—	—	19,081,470	12,200,124
$10,000 under $15,000	32,200	77,208	20,345,096	20,351,291	—	—	14,280,972	20,357,054
$15,000 under $20,000	29,009	116,285	23,730,515	23,734,993	—	—	10,697,397	23,747,225
$20,000 under $50,000	39,059	161,417	49,438,845	49,438,498	—	—	11,516,924	49,451,797
$50,000 under $100,000	3,323	44,853	6,024,054	6,023,755	—	—	398,232	6,029,271
$100,000 under $200,000	206	5,682	733,631	733,541	—	—	18,929	735,221
$200,000 under $500,000	*20	*1,630	413,165	413,162	—	—	3,740	414,306
$500,000 under $1,000,000	**12	**1,018	190,432	190,425	—	—	671	190,741
$1,000,000 or more	**	**	297,404	297,407	—	—	331	297,542
Returns With Income Averaging Tax Computation								
Total	**15,146**	**81,074**	**25,687,141**	**23,953,776**	**1,733,385**	**483**	**3,586,286**	**23,964,164**
Under $5,000	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	44,640	40,273	4,367	92	47,340	40,273
$10,000 under $15,000	—	—	368,318	337,696	30,622	133	228,585	337,696
$15,000 under $20,000	*1,115	*2,659	1,185,608	1,121,515	64,094	131	487,399	1,121,713
$20,000 under $50,000	11,005	36,898	13,520,454	12,737,320	783,134	328	2,383,282	12,740,148
$50,000 under $100,000	2,433	24,845	7,077,378	6,524,615	552,763	1,427	387,259	6,528,137
$100,000 under $200,000	472	11,178	2,191,996	1,993,684	198,312	4,464	44,423	1,996,081
$200,000 under $500,000	98	4,310	886,205	809,440	76,765	10,862	7,067	810,626
$500,000 under $1,000,000	16	919	237,104	219,478	17,626	23,722	743	219,684
$1,000,000 or more	7	265	175,436	169,755	5,682	30,222	188	169,807
Returns With Maximum and Regular Tax Computation								
Total	**692**	**14,150**	**8,044,857**	**7,443,881**	**600,977**	**3,468**	**173,246**	**7,449,376**
Under $50,000	—	—	*10,884	*10,801	*84	*111	*749	*10,801
$50,000 under $100,000	*323	*3,568	2,324,388	2,275,449	48,939	553	88,365	2,276,156
$100,000 under $200,000	283	6,165	3,615,329	3,365,868	249,461	3,496	71,340	3,369,606
$200,000 under $500,000	71	3,213	1,553,157	1,345,567	207,591	17,647	11,763	1,346,295
$500,000 under $1,000,000	**15	**1,204	298,325	251,021	47,305	56,516	837	251,287
$1,000,000 or more	**	**	242,773	195,174	47,598	247,907	192	195,232
Returns With Maximum and Alternative Tax Computation								
Total	**606**	**13,382**	**3,648,705**	**3,353,496**	**295,212**	**5,035**	**58,631**	**3,355,928**
Under $50,000	—	—	—	—	—	—	—	—
$50,000 under $100,000	*231	*2,921	611,810	596,055	15,755	743	21,199	596,438
$100,000 under $200,000	288	5,071	1,506,357	1,410,413	95,947	3,337	28,745	1,411,084
$200,000 under $500,000	69	4,322	1,046,911	929,539	117,372	15,158	7,743	930,632
$500,000 under $1,000,000	15	973	262,534	229,090	33,444	44,830	746	229,346
$1,000,000 or more	3	95	221,094	188,399	32,695	165,124	198	188,429
Returns With Alternative Tax Computation Only								
Total	**1,055**	**48,664**	**3,944,188**	**3,883,193**	**60,995**	**730**	**83,467**	**3,894,353**
Under $20,000	—	—	—	—	—	—	—	—
$20,000 under $50,000	—	—	*57,741	*57,433	*308	*87	*3,514	*57,433
$50,000 under $100,000	*816	*27,885	1,247,864	1,232,601	15,263	296	51,521	1,237,959
$100,000 under $200,000	*123	*11,483	1,040,938	1,016,056	24,882	1,179	21,102	1,018,984
$200,000 under $500,000	91	7,708	732,135	716,786	15,349	2,612	5,876	718,759
$500,000 under $1,000,000	20	1,239	331,719	328,195	3,524	3,471	1,015	328,920
$1,000,000 or more	5	349	533,792	532,122	1,669	3,802	439	532,298

Footnotes at end of table.

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

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

Type of tax computation by size of adjusted gross income	Total credits		Additional tax for tax preferences		Total income tax				
					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	
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Returns With Regular Tax Computation Only									
Total	**64,815,142**	**10,915,225**	**87,579**	**304,031**	**60,539,359**	**104,257,840**	**18.9**	**12.0**	**1,722**
Under $5,000	8,816,476	402,573	*14	*53	6,799,563	1,043,234	10.9	3.2	153
$5,000 under $10,000	19,081,470	2,331,652	2,041	2,502	17,085,153	9,870,974	13.8	7.0	577
$10,000 under $15,000	14,280,972	2,689,425	7,931	11,152	14,108,911	17,678,781	16.0	10.0	1,253
$15,000 under $20,000	10,697,397	2,301,503	9,258	19,337	10,646,128	21,465,059	17.6	11.6	2,016
$20,000 under $50,000	11,516,924	2,895,361	38,748	57,419	11,478,988	46,613,855	21.3	15.2	4,060
$50,000 under $100,000	398,232	241,294	23,674	78,970	397,013	5,866,948	32.6	24.0	14,777
$100,000 under $200,000	18,929	26,524	4,146	38,898	18,877	747,595	46.3	30.8	39,603
$200,000 under $500,000	3,740	14,818	1,298	39,536	3,725	439,023	61.5	40.3	117,858
$500,000 under $1,000,000	671	5,342	290	18,044	671	203,443	68.9	44.4	303,193
$1,000,000 or more	331	6,733	179	38,119	330	328,928	75.4	46.0	996,750
Returns With Income Averaging Tax Computation									
Total	**3,586,286**	**1,438,438**	**115,102**	**466,691**	**3,550,079**	**22,992,417**	**26.9**	**19.5**	**6,476**
Under $5,000	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	47,340	6,060	**1,340	**942	46,524	34,227	14.8	8.3	735
$10,000 under $15,000	228,585	60,717	**	**	218,741	277,907	15.4	9.5	1,270
$15,000 under $20,000	487,399	132,841	5,832	4,723	480,526	993,595	17.5	11.5	2,067
$20,000 under $50,000	2,383,282	861,224	56,557	82,897	2,365,664	11,961,821	22.7	16.5	5,056
$50,000 under $100,000	387,259	268,410	34,628	110,703	386,240	6,370,430	33.7	25.5	16,493
$100,000 under $200,000	44,423	72,467	12,183	107,872	44,388	2,031,486	46.8	35.7	45,766
$200,000 under $500,000	7,067	24,941	3,772	84,973	7,065	870,658	60.8	44.5	123,235
$500,000 under $1,000,000	743	7,188	617	40,652	743	253,148	73.8	51.1	340,710
$1,000,000 or more	188	4,590	173	33,928	188	199,145	79.7	58.3	1,059,283
Returns With Maximum and Regular Tax Computation									
Total	**173,246**	**191,193**	**3,122**	**5,500**	**173,039**	**7,263,683**	**42.5**	**35.1**	**41,977**
Under $50,000	*749	*281	—	—	*749	*10,520	*34.9	*29.4	*14,045
$50,000 under $100,000	88,365	66,598	1,202	1,810	88,335	2,211,368	37.6	30.9	25,033
$100,000 under $200,000	71,340	87,653	1,640	2,723	71,167	3,284,676	42.8	35.2	46,154
$200,000 under $500,000	11,763	23,782	257	774	11,761	1,323,286	49.2	41.3	112,514
$500,000 under $1,000,000	837	8,080	**23	**192	835	243,384	53.0	44.8	291,477
$1,000,000 or more	192	4,800	**	**	192	190,448	53.8	45.9	991,918
Returns With Maximum and Alternative Tax Computation									
Total	**58,631**	**86,274**	**4,852**	**9,379**	**58,631**	**3,279,032**	**45.4**	**37.8**	**55,926**
Under $50,000	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	21,199	17,784	893	1,271	21,199	579,924	38.6	32.0	27,356
$100,000 under $200,000	28,745	30,833	3,053	4,280	28,745	1,384,531	43.6	36.1	48,165
$200,000 under $500,000	7,743	19,586	809	2,922	7,743	913,967	50.5	42.2	118,037
$500,000 under $1,000,000	746	5,867	78	583	746	224,062	55.3	46.3	300,350
$1,000,000 or more	198	12,204	19	324	198	176,549	54.5	45.5	891,659
Returns With Alternative Tax Computation Only									
Total	**83,467**	**101,327**	**20,615**	**129,023**	**83,332**	**3,922,049**	**48.5**	**38.4**	**47,065**
Under $20,000	—	—	—	—	—	—	—	—	—
$20,000 under $50,000	*3,514	*756	—	—	*3,514	*56,677	*37.0	*33.2	*16,128
$50,000 under $100,000	51,521	33,509	9,808	15,669	51,411	1,220,119	38.3	31.5	23,732
$100,000 under $200,000	21,102	26,443	7,238	27,614	21,078	1,020,155	46.4	36.5	48,399
$200,000 under $500,000	5,876	16,725	2,720	30,904	5,875	732,938	57.9	43.0	124,755
$500,000 under $1,000,000	1,015	8,275	578	20,593	1,015	341,238	66.6	49.4	336,195
$1,000,000 or more	439	15,619	271	34,243	439	550,922	70.7	55.7	1,254,947

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.
[1]Income tax before credits, excluding tax from special computations.
NOTE: Detail may not add to total because of rounding.

Table 3.2—Returns With Tax From Special Income Averaging: Computation of Tax From Special Income Averaging, Tax Using Ordinary Method, and Tax Savings, by Size of Adjusted Gross Income

[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	Lump-sum distributions from qualified retirement plans						Lump-sum distributions after death benefit exclusion					
			Total		Capital gains portion		Ordinary income portion		Total		Capital gains portion		Ordinary income portion	
			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	**146,225**	**3,452,872**	**146,225**	**1,215,861**	**68,743**	**605,586**	**146,225**	**610,275**	**146,225**	**1,207,525**	**68,743**	**604,284**	**146,225**	**603,241**
Under $5,000	*6,849	*14,158	*6,849	*16,125	*3,380	*3,143	*6,849	*12,982	*6,849	*16,125	*3,380	*3,146	*6,849	*12,979
$5,000 under $10,000	17,846	144,224	17,846	52,413	5,727	21,961	17,846	30,451	17,846	52,413	5,727	21,965	17,846	30,447
$10,000 under $15,000	32,399	399,437	32,399	128,090	12,552	49,434	32,399	78,656	32,399	128,090	12,552	49,439	32,399	78,651
$15,000 under $20,000	30,127	509,152	30,127	284,172	19,196	165,196	30,127	118,976	30,127	284,172	19,196	165,208	30,127	118,964
$20,000 under $25,000	17,318	399,605	17,318	124,081	10,679	78,276	17,318	45,805	17,318	124,056	10,679	78,258	17,318	45,799
$25,000 under $30,000	9,724	268,670	9,724	117,297	*6,559	*88,207	9,724	29,090	9,724	117,297	*6,559	*88,209	9,724	29,087
$30,000 under $50,000	23,022	864,582	23,022	190,327	7,698	66,908	23,022	123,419	23,022	182,662	7,698	65,830	23,022	116,832
$50,000 under $100,000	7,126	487,973	7,126	185,348	2,351	81,277	7,126	104,072	7,126	185,098	2,351	81,176	7,126	103,923
$100,000 under $200,000	1,372	180,598	1,372	61,573	475	21,994	1,372	39,579	1,372	61,228	475	21,888	1,372	39,340
$200,000 under $500,000	349	99,114	349	34,756	88	13,573	349	21,183	349	34,710	88	13,552	349	21,159
$500,000 under $1,000,000	74	48,918	74	16,843	31	11,963	74	4,880	74	16,838	31	11,959	74	4,879
$1,000,000 or more	19	36,442	19	4,836	7	3,654	19	1,182	19	4,836	7	3,654	19	1,182

Size of adjusted gross income	Current actuarial value of annuities		Adjusted taxable lump-sum distribution and actuarial value of annuities		Tentative tax on lump-sum distribution and actuarial value of annuities		Tentative tax on actuarial value of annuities		Tentative tax on capital gains portion		Tentative tax on ordinary income portion		Tax carryover from prior year	
													Prior year ordinary income distribution (after death benefit exclusion)	
	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)
Total	***122**	***12,607**	**146,225**	**1,220,132**	**146,225**	**145,203**	***122**	***2,748**	**68,324**	**78,248**	**146,225**	**64,207**	***41**	***133**
Under $5,000	—	—	*6,849	*16,125	*6,849	*1,228	—	—	*3,380	*219	*6,849	*1,009	—	—
$5,000 under $10,000	—	—	17,846	52,413	17,846	3,723	—	—	5,727	1,567	17,846	2,155	—	—
$10,000 under $15,000	—	—	32,399	128,090	32,399	9,241	—	—	12,222	3,426	32,399	5,816	—	—
$15,000 under $20,000	—	—	30,127	284,172	30,127	23,747	—	—	19,196	13,116	30,127	10,631	—	—
$20,000 under $25,000	—	—	17,318	124,056	17,318	10,443	—	—	10,679	6,920	17,318	3,523	—	—
$25,000 under $30,000	—	—	9,724	117,297	9,724	14,596	—	—	*6,559	*11,805	9,724	2,790	—	—
$30,000 under $50,000	—	—	23,022	182,662	23,022	16,067	—	—	7,681	6,986	23,022	9,081	*17	*9
$50,000 under $100,000	*110	*11,002	7,126	196,100	7,126	33,891	*110	*2,299	2,285	16,865	7,126	14,727	—	—
$100,000 under $200,000	*6	*91	1,372	61,319	1,372	12,528	*6	*12	474	4,816	1,372	7,700	*24	*124
$200,000 under $500,000	*6	*1,514	349	36,224	349	10,174	*6	*437	83	4,754	349	4,983	—	—
$500,000 under $1,000,000	—	—	74	16,838	74	7,317	—	—	31	5,871	74	1,445	—	—
$1,000,000 or more	—	—	19	4,836	19	2,249	—	—	7	1,902	19	346	—	—

Footnotes at end of table.

Table 3.2—Returns With Tax From Special Income Averaging: Computation of Tax From Special Income Averaging, Tax Using Ordinary Method, and Tax Savings, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax carryover from prior year—Continued		Tax from special income averaging	Income tax excluding tax from special income averaging		Income tax before credits		Income tax before credits, computed under ordinary methods		Tax savings due to special income averaging	
	Prior year tax on ordinary income portion										
	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)
Total	*41	*21	64,186	139,121	640,524	146,225	705,110	146,225	873,998	141,811	168,892
Under $5,000	—	—	*1,009	*2,984	*677	*6,849	*1,687	*6,849	*2,931	*2,984	*1,244
$5,000 under $10,000	—	—	2,155	14,809	11,507	17,846	13,662	17,846	16,377	17,306	2,714
$10,000 under $15,000	—	—	5,816	32,200	40,671	32,399	46,787	32,399	59,077	32,399	12,290
$15,000 under $20,000	—	—	10,631	30,124	63,649	30,127	74,280	30,127	98,699	30,124	24,419
$20,000 under $25,000	—	—	3,523	17,318	59,130	17,318	62,653	17,318	72,902	17,318	10,249
$25,000 under $30,000	—	—	2,790	9,724	46,206	9,724	48,996	9,724	56,372	9,724	7,376
$30,000 under $50,000	*17	*1	9,080	23,022	151,522	23,022	160,602	23,022	198,974	23,022	38,372
$50,000 under $100,000	—	—	14,727	7,126	124,129	7,126	139,456	7,126	182,274	7,126	42,818
$100,000 under $200,000	*24	*20	7,680	1,372	58,664	1,372	66,344	1,372	83,743	1,372	17,399
$200,000 under $500,000	—	—	4,983	349	41,528	349	46,911	349	56,512	344	9,602
$500,000 under $1,000,000	—	—	1,445	74	22,100	74	24,346	74	26,270	73	1,928
$1,000,000 or more	—	—	346	19	19,040	19	19,387	19	19,866	19	480

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

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

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

	Number of returns	Amount	Size of taxable income			
			$38,000 under $52,000		$52,000 under $70,000	
			Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income	231,877	29,387,744	6,606	396,417	64,157	5,070,221
Earned income	231,877	27,411,902	6,606	416,729	64,157	5,336,213
Deductions from earned income	90,636	1,235,515	2,163	18,840	27,435	320,272
Earned net income	231,877	26,176,387	6,606	397,889	64,157	5,015,941
Taxable income	231,877	24,301,100	6,606	305,829	64,157	3,992,010
Earned taxable income:						
Total	231,877	20,719,616	6,606	292,395	64,157	3,793,398
Subject to regular rates	231,877	11,745,040	6,606	251,028	64,157	3,264,246
Subject to maximum tax rate on earned income	231,877	8,974,576	6,606	41,367	64,157	529,152
Other taxable income:						
Total	186,522	3,581,484	4,122	13,434	46,227	198,611
Tax preference offset	6,906	182,065	—	—	94	578
Capital gains offset	7,586	25,438	*286	*363	2,078	3,392
Unearned taxable income	184,067	3,373,981	4,122	13,071	45,896	194,641
Subject to regular rates	179,479	3,220,513	3,836	12,811	44,150	170,768
Subject to capital gains rates	58,631	360,971	*322	*623	10,282	27,844
Tax generated:						
At all rates	231,877	10,797,376	6,606	115,038	64,157	1,504,887
At regular rates:						
Total	231,877	6,130,060	6,606	94,045	64,157	1,226,480
On earned taxable income	231,877	4,075,782	6,606	86,649	64,157	1,133,255
On other taxable income	179,479	2,054,278	3,836	7,396	44,150	93,225
At capital gains rate	58,631	180,473	*322	*311	10,282	13,919
At maximum rate on earned income	231,877	4,487,230	6,606	20,681	64,157	264,560

	Size of taxable income—Continued					
	$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
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income	83,703	8,526,912	63,664	9,935,156	13,747	5,459,037
Earned income	83,703	8,314,637	63,664	9,116,824	13,747	4,227,498
Deductions from earned income	33,552	394,099	23,002	348,578	4,484	153,726
Earned net income	83,703	7,920,538	63,664	8,768,246	13,747	4,073,772
Taxable income	83,703	6,957,207	63,664	8,351,901	13,747	4,694,153
Earned taxable income:						
Total	83,703	6,280,964	63,664	7,061,429	13,747	3,291,430
Subject to regular rates	83,703	4,270,236	63,664	3,257,202	13,747	702,328
Subject to maximum tax rate on earned income	83,703	2,010,728	63,664	3,804,227	13,747	2,589,102
Other taxable income:						
Total	69,374	676,243	54,454	1,290,472	12,345	1,402,723
Tax preference offset	944	7,427	3,165	51,288	2,703	122,772
Capital gains offset	3,139	11,157	1,711	7,860	372	2,666
Unearned taxable income	68,673	657,659	53,519	1,231,325	11,857	1,277,285
Subject to regular rates	66,445	575,135	52,941	1,129,231	12,107	1,332,567
Subject to capital gains rates	22,315	101,107	19,889	161,241	5,823	70,156
Tax generated:						
At all rates	83,703	2,865,896	63,664	3,820,927	13,747	2,490,628
At regular rates:						
Total	83,703	1,810,180	63,664	1,838,263	13,747	1,161,091
On earned taxable income	83,703	1,481,497	63,664	1,130,574	13,747	243,807
On other taxable income	66,445	328,683	52,941	707,689	12,107	917,284
At capital gains rate	22,315	50,549	19,889	80,617	5,823	35,077
At maximum rate on earned income	83,703	1,005,343	63,664	1,902,098	13,747	1,294,548

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

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

Table 3.4—Returns With Net Gain From Sales of Capital Assets: Gains and Losses by Type, by Size of Adjusted Gross Income, and by Selected Types of Tax Computation

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

Size of adjusted gross income	Number of returns[1]	Returns with regular tax computation rates only[a]							
		Number of returns	Net gain from sales of capital assets	Short-term capital gains and losses					
				Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	**6,081,194**	**5,277,143**	**16,351,286**	**43,626**	**173,544**	**445,884**	**792,405**	**141,777**	**569,412**
Under $5,000	849,321	277,515	236,239	*269	*788	13,263	11,589	*496	*1,579
$5,000 under $10,000	1,020,253	953,875	1,219,130	*3,364	*2,324	50,565	36,489	11,611	7,398
$10,000 under $15,000	946,414	934,196	1,737,969	*4,308	*11,084	48,856	56,290	19,310	42,353
$15,000 under $20,000	831,738	829,016	1,801,397	5,021	7,746	66,711	84,129	17,435	29,132
$20,000 under $25,000	647,385	645,586	1,403,796	4,129	7,104	64,822	61,319	18,325	30,910
$25,000 under $30,000	496,180	494,197	1,307,904	4,938	5,455	54,982	57,255	10,661	10,262
$30,000 under $50,000	820,874	813,727	3,165,780	11,876	61,198	91,402	184,137	33,570	80,325
$50,000 under $100,000	354,955	281,348	2,438,037	7,516	43,242	44,577	159,603	23,939	162,340
$100,000 under $200,000	88,887	38,653	1,199,221	1,711	13,484	8,693	85,902	4,574	81,831
$200,000 under $500,000	21,433	7,705	876,112	382	9,261	1,709	32,272	1,465	87,893
$500,000 under $1,000,000	2,765	979	421,875	79	6,992	223	11,309	270	20,621
$1,000,000 or more	989	346	543,826	33	4,866	81	12,111	121	14,768

Size of adjusted gross income	Returns with regular tax computation rates only—Continued							
	Long-term capital gains and losses						Net long-term capital gain in excess of any short-term capital loss	
	Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	**110,627**	**521,407**	**5,113,580**	**31,803,800**	**39,767**	**58,313**	**5,113,580**	**31,234,388**
Under $5,000	—	—	267,506	452,492	*3,253	*806	267,506	450,913
$5,000 under $10,000	8,372	9,381	943,516	2,374,283	*3,601	*802	943,516	2,366,885
$10,000 under $15,000	14,172	37,997	912,187	3,408,590	*2,169	*1,439	912,187	3,366,237
$15,000 under $20,000	10,796	27,106	803,399	3,474,588	4,707	5,460	803,399	3,445,455
$20,000 under $25,000	17,137	57,165	616,506	2,722,967	5,428	3,551	616,506	2,692,057
$25,000 under $30,000	7,040	27,486	469,819	2,521,928	4,727	5,184	469,819	2,511,666
$30,000 under $50,000	27,560	151,129	787,099	6,064,881	9,069	10,635	787,099	5,984,556
$50,000 under $100,000	20,601	118,080	269,629	4,744,942	4,760	12,867	269,629	4,582,602
$100,000 under $200,000	3,928	44,691	35,397	2,324,459	1,747	7,995	35,397	2,242,629
$200,000 under $500,000	820	29,333	7,247	1,784,000	272	4,214	7,247	1,696,107
$500,000 under $1,000,000	149	13,470	940	848,400	27	3,324	940	827,779
$1,000,000 or more	52	5,569	335	1,082,270	7	2,036	335	1,067,502

Size of adjusted gross income	Returns with regular tax computation rates only—Continued							
	Lump-sum distributions, capital gains portion		Income subject to tax		Income tax before credits		Additional tax for tax preferences	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	**53,005**	**504,847**	**5,277,143**	**81,519,274**	**5,277,143**	**21,572,921**	**188,409**	**712,933**
Under $5,000	—	—	277,515	311,873	277,515	47,319	*14	*53
$5,000 under $10,000	*3,938	*1,868	953,875	3,058,180	953,875	505,986	1,843	2,317
$10,000 under $15,000	11,745	47,448	934,196	6,954,732	934,196	1,272,094	9,264	12,058
$15,000 under $20,000	17,439	157,869	829,016	9,389,390	829,016	1,848,938	13,455	23,577
$20,000 under $25,000	6,606	68,707	645,586	10,028,626	645,586	2,114,637	16,763	15,547
$25,000 under $30,000	*3,963	*71,204	494,197	9,753,881	494,197	2,217,157	15,215	18,473
$30,000 under $50,000	7,439	66,390	813,727	22,503,863	813,727	5,896,969	58,327	98,742
$50,000 under $100,000	1,589	68,877	281,348	13,299,475	281,348	4,542,045	53,711	174,143
$100,000 under $200,000	232	11,896	38,653	3,742,044	38,653	1,684,426	14,372	132,681
$200,000 under $500,000	41	6,727	7,705	1,557,641	7,705	848,669	4,364	112,357
$500,000 under $1,000,000	10	3,528	979	453,711	979	283,347	776	54,370
$1,000,000 or more	3	333	346	465,858	346	311,334	305	68,615

Footnotes at end of table.

Table 3.4—Returns With Net Gain From Sales of Capital Assets: Gains and Losses by Type, by Size of Adjusted Gross Income, and by Selected Types of Tax Computation—Continued

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

Size of adjusted gross income	Returns with alternative tax computation[2]									
	Number of returns	Net gain from sales of capital assets	Short-term capital gains and losses						Long-term capital gains and losses	
			Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)		Capital loss carryover	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Total	**142,098**	**2,045,843**	**4,443**	**34,519**	**18,738**	**82,926**	**16,818**	**122,510**	**15,101**	**134,410**
Under $5,000	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—
$10,000 under $15,000	—	—	—	—	—	—	—	—	—	—
$15,000 under $20,000	—	—	—	—	—	—	—	—	—	—
$20,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 under $30,000	—	—	—	—	—	—	—	—	—	—
$30,000 under $50,000	*3,514	*5,283	—	—	*292	*38	*67	*116	—	—
$50,000 under $100,000	72,720	428,443	1,519	10,884	8,417	10,309	6,797	18,741	7,455	40,590
$100,000 under $200,000	49,847	628,672	2,093	14,408	7,170	32,950	6,860	57,392	5,369	44,795
$200,000 under $500,000	13,619	453,235	684	5,808	2,334	25,205	2,572	31,740	1,936	32,410
$500,000 under $1,000,000	1,761	200,405	108	1,841	375	7,767	371	7,402	257	9,630
$1,000,000 or more	637	329,805	39	1,578	150	6,657	151	7,119	84	6,985

Size of adjusted gross income	Returns with alternative tax computation—Continued									
	Long-term gains from certain binding contracts, distributions, and installment sales		Net long-term gain (after carryover)	Net long-term capital gain in excess of any short-term capital loss					Lump-sum distributions capital gains portion	
				Total	Amount excluded[4]	Amount subject to tax at—				
						50 percent rate	Regular rates[5]			
	Number of returns	Amount					Number of returns	Amount	Number of returns	Amount
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Total	**1,803**	**19,241**	**4,048,347**	**3,925,836**	**1,962,918**	**1,097,284**	**17,493**	**865,635**	**637**	**35,544**
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	—	—	*10,606	*10,490	*5,245	*5,245	—	—	—	—
$50,000 under $100,000	919	6,300	855,010	836,268	418,134	395,319	3,437	22,815	*442	*9,889
$100,000 under $200,000	707	9,859	1,248,837	1,191,445	595,722	468,696	7,823	127,027	*133	*7,121
$200,000 under $500,000	150	2,359	687,800	856,059	428,030	185,518	4,820	242,512	40	6,801
$500,000 under $1,000,000	17	315	392,678	385,276	192,638	30,309	995	162,329	18	8,412
$1,000,000 or more	10	408	653,416	646,298	323,149	12,197	418	310,952	4	3,321

Size of adjusted gross income	Returns with alternative tax computation—Continued							
	Taxable income	Income subject to tax			Income tax before credits		Additional tax for tax preferences	
		At regular rates	At maximum rate on earned income	At capital gains tax rate	Number of returns	Amount	Number of returns	Amount
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
Total	**15,308,027**	**11,711,545**	**2,499,200**	**1,097,284**	**142,098**	**7,250,282**	**25,467**	**138,403**
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	*153,228	*147,983	—	*5,245	*3,514	*57,433	—	—
$50,000 under $100,000	4,687,167	4,035,531	256,317	395,319	72,720	1,834,397	10,701	16,939
$100,000 under $200,000	5,373,018	3,851,459	1,052,863	468,696	49,847	2,430,068	10,291	31,894
$200,000 under $500,000	3,074,324	2,058,870	829,937	185,518	13,619	1,649,391	3,529	33,826
$500,000 under $1,000,000	917,427	696,672	190,447	30,309	1,761	558,266	656	21,176
$1,000,000 or more	1,102,863	921,030	169,636	12,197	637	720,727	290	34,568

*Estimate should be used with caution because of the small number of sample returns on which it is based.
[1]Includes returns with no tax computations; these returns were excluded from all subsequent columns.
[2]Includes returns with income averaging and returns with maximum tax on earned income not also having an alternative tax.
[3]Includes those returns with maximum tax on earned income also having an alternative tax computation.
[4]One-half excess net long-term capital gains.
[5]Capital gains taxed at upper rates.
NOTE: Detail may not add to total because of rounding.

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

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

Size of adjusted gross income	All returns			Returns with no total income tax		Returns with total income tax, total		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**84,670,389**	**1,053,895,686**	**141,801,469**	**20,249,022**	**49,449,979**	**64,421,367**	**1,004,445,709**	**141,801,469**
No adjusted gross income	546,763	—6,910,119	38,931	540,217	—6,483,704	6,546	—426,416	38,931
$1 under $1,000	4,249,194	2,427,174	1,059	4,248,818	2,426,901	*376	*272	*1,059
$1,000 under $2,000	5,244,990	7,760,636	4,429	5,180,527	7,666,656	64,463	93,980	4,429
$2,000 under $3,000	5,031,575	12,572,750	33,491	3,917,728	9,455,380	1,113,847	3,117,370	33,491
$3,000 under $4,000	4,531,521	15,885,379	331,048	1,695,369	5,902,862	2,836,152	9,982,517	331,048
$4,000 under $5,000	4,331,708	19,541,497	677,754	1,544,804	6,960,246	2,786,904	12,581,251	677,754
$5,000 under $6,000	4,634,358	25,392,773	1,170,549	1,327,658	7,244,705	3,306,700	18,148,069	1,170,549
$6,000 under $7,000	4,265,839	27,688,054	1,540,608	767,752	4,934,710	3,498,087	22,753,344	1,540,608
$7,000 under $8,000	3,946,419	29,589,451	2,014,429	351,161	2,602,684	3,595,258	26,986,767	2,014,429
$8,000 under $9,000	3,679,057	31,248,420	2,460,698	198,803	1,690,588	3,480,254	29,557,832	2,460,698
$9,000 under $10,000	3,367,283	31,937,640	2,723,580	112,093	1,061,780	3,255,190	30,875,860	2,723,580
$10,000 under $11,000	3,219,533	33,785,374	3,043,193	82,362	863,940	3,137,171	32,921,434	3,043,193
$11,000 under $12,000	2,915,971	33,515,802	3,215,435	46,867	541,443	2,869,104	32,974,360	3,215,435
$12,000 under $13,000	2,927,598	36,584,869	3,606,107	38,943	484,614	2,888,655	36,100,256	3,606,107
$13,000 under $14,000	2,757,510	37,202,225	3,868,685	33,036	443,654	2,724,474	36,758,571	3,868,685
$14,000 under $15,000	2,730,738	39,599,285	4,225,889	21,241	306,587	2,709,497	39,292,699	4,225,889
$15,000 under $20,000	11,197,191	194,184,453	22,460,697	70,151	1,204,506	11,127,040	192,979,947	22,460,697
$20,000 under $25,000	6,649,622	147,891,145	19,713,953	31,095	683,772	6,618,527	147,207,373	19,713,953
$25,000 under $30,000	3,629,532	98,784,280	14,818,858	17,107	475,341	3,612,425	98,308,939	14,818,858
$30,000 under $50,000	3,639,050	132,893,393	24,117,607	19,550	701,681	3,619,500	132,191,711	24,117,607
$50,000 under $100,000	948,034	62,415,723	16,256,779	3,180	195,259	944,854	62,220,465	16,256,779
$100,000 under $200,000	185,142	24,173,611	8,476,194	492	63,087	184,650	24,110,524	8,476,194
$200,000 under $500,000	36,357	10,171,295	4,285,569	60	17,111	36,297	10,154,184	4,285,569
$500,000 under $1,000,000	4,047	2,694,559	1,268,055	**8	**6,176	**5,396	**5,554,400	**2,715,927
$1,000,000 or more	1,357	2,866,017	1,447,872	**	**	**	**	**
All returns, summary:								
Under $5,000	23,935,751	51,277,317	1,086,711	17,127,463	25,928,342	6,808,288	25,348,974	1,086,711
$5,000 under $10,000	19,892,956	145,856,338	9,909,865	2,757,467	17,534,467	17,135,489	128,321,871	9,909,865
$10,000 under $15,000	14,551,350	180,687,556	17,959,309	222,449	2,640,237	14,328,901	178,047,319	17,959,309
$15,000 or more	26,290,332	676,074,476	112,845,584	141,643	3,346,933	26,148,689	672,727,543	112,845,584

Size of adjusted gross income	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	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	**2,082,173**	**8,940,426**	**48,523**	**1,724,256**	**8,236,460**	**126,798**	**3,197,578**	**16,997,124**	**478,604**
No adjusted gross income	*102	*—8,256	*4	*36	*—1,267	*2	335	—13,379	55
$1 under $1,000	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	30,775	37,573	675	*15,364	*23,104	*980	*18,175	*33,125	*2,189
$2,000 under $3,000	1,023,285	2,884,997	20,812	25,109	64,448	1,804	46,907	120,094	6,054
$3,000 under $4,000	289,291	978,058	9,389	948,779	3,117,141	70,000	1,508,641	5,560,389	225,145
$4,000 under $5,000	166,600	741,670	3,814	166,383	743,073	12,957	284,784	1,295,781	40,899
$5,000 under $6,000	186,341	1,030,137	4,328	131,013	717,193	9,134	354,342	1,917,668	53,659
$6,000 under $7,000	163,464	1,050,177	4,211	181,405	1,168,275	14,003	369,257	2,429,380	55,766
$7,000 under $8,000	66,312	493,934	1,642	115,589	857,986	9,180	263,206	1,959,854	40,198
$8,000 under $9,000	53,967	457,199	1,346	50,929	437,447	3,701	122,790	1,044,677	18,999
$9,000 under $10,000	27,964	261,025	641	22,879	219,498	1,820	87,615	826,847	14,462
$10,000 under $11,000	25,286	264,026	544	21,168	223,044	1,704	54,878	576,345	8,231
$11,000 under $12,000	12,261	139,479	330	13,557	154,875	1,078	27,627	319,402	4,065
$12,000 under $13,000	10,032	125,306	168	9,597	120,018	744	14,076	176,535	2,148
$13,000 under $14,000	3,455	45,828	69	5,199	69,173	388	14,102	190,739	2,088
$14,000 under $15,000	*5,190	*75,542	*144	4,305	63,181	293	9,454	136,689	1,460
$15,000 under $20,000	11,144	191,576	201	8,870	152,134	721	15,427	260,205	2,219
$20,000 under $25,000	*4,554	*97,665	*119	*3,077	*67,540	*218	2,236	49,033	321
$25,000 under $30,000	*376	*10,626	*14	*398	*10,527	*33	*2,976	*77,471	*541
$30,000 under $50,000	1,693	58,803	71	*458	*15,404	*29	309	11,003	45
$50,000 under $100,000	**81	**5,061	**1	*117	*9,479	*7	*432	*23,870	*59
$100,000 under $200,000	**	**	**	*24	*4,187	*2	**9	**1,396	**1
$200,000 under $500,000	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—
All returns, summary:									
Under $5,000	1,510,053	4,634,043	34,694	1,155,671	3,946,498	85,743	1,858,842	6,996,011	274,342
$5,000 under $10,000	498,048	3,292,472	12,167	501,815	3,400,398	37,837	1,197,210	8,178,426	183,085
$10,000 under $15,000	56,224	650,181	1,255	53,826	630,290	4,206	120,137	1,399,709	17,993
$15,000 or more	17,848	363,731	406	12,944	259,271	1,010	21,389	422,979	3,185

Footnotes at end of table.

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

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

Size of adjusted gross income	Size of total income tax—Continued								
	$200 under $300			$300 under $400			$400 under $500		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Total	**2,775,731**	**16,736,850**	**689,982**	**2,847,928**	**18,963,539**	**999,740**	**2,642,633**	**19,298,951**	**1,186,143**
No adjusted gross income	*136	*—6,399	*33	*51	*—8,647	*18	317	—6,684	151
$1 under $1,000	—	—	—	**276	**237	**98	—	—	—
$1,000 under $2,000	—	—	—	**	**	**	—	—	—
$2,000 under $3,000	*18,516	*47,758	*4,380	—	—	—	—	—	—
$3,000 under $4,000	67,250	245,750	16,571	*11,965	*42,998	*4,364	*8,955	*34,125	*4,054
$4,000 under $5,000	1,299,550	5,643,391	320,930	811,648	3,893,157	272,751	54,816	251,266	23,917
$5,000 under $6,000	327,766	1,812,230	81,985	675,648	3,545,245	250,820	1,105,273	6,055,148	492,225
$6,000 under $7,000	266,517	1,721,930	67,732	386,300	2,492,964	133,323	296,186	1,942,140	129,577
$7,000 under $8,000	333,352	2,495,072	81,718	321,324	2,434,670	113,081	369,911	2,764,569	169,539
$8,000 under $9,000	164,201	1,408,835	42,321	236,109	1,988,499	83,446	294,368	2,488,661	132,325
$9,000 under $10,000	116,834	1,108,464	28,838	159,034	1,496,526	55,278	198,501	1,878,103	91,214
$10,000 under $11,000	72,877	766,303	18,362	84,357	877,257	29,542	126,546	1,325,241	57,770
$11,000 under $12,000	44,892	516,137	11,217	48,475	556,890	17,216	70,804	812,803	32,099
$12,000 under $13,000	22,995	285,105	5,583	41,860	521,113	14,846	45,197	567,140	20,558
$13,000 under $14,000	11,078	151,029	2,764	19,444	261,948	6,959	22,403	299,440	10,146
$14,000 under $15,000	9,729	140,641	2,506	15,856	229,246	5,436	14,022	202,395	6,449
$15,000 under $20,000	16,093	271,467	4,016	29,593	476,800	10,420	26,742	440,442	12,098
$20,000 under $25,000	945	21,551	243	*3,252	*68,774	*1,151	4,118	87,465	1,942
$25,000 under $30,000	1,961	56,083	528	*2,032	*56,084	*744	*2,564	*67,248	*1,173
$30,000 under $50,000	726	26,845	179	556	21,423	193	1,638	70,391	789
$50,000 under $100,000	*287	*21,155	*68	*144	*7,901	*53	*231	*14,156	*100
$100,000 under $200,000	**26	**3,503	**8	*4	*454	*1	*41	*4,902	*17
$200,000 under $500,000	**	**	**	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
All returns, summary:									
Under $5,000	1,385,452	5,930,500	341,914	823,940	3,927,744	277,231	64,088	278,707	28,121
$5,000 under $10,000	1,208,670	8,546,531	302,594	1,778,415	11,957,905	635,948	2,264,239	15,128,620	1,014,880
$10,000 under $15,000	161,571	1,859,216	40,433	209,992	2,446,455	74,000	278,972	3,207,019	127,022
$15,000 or more	20,038	400,606	5,041	35,581	631,437	12,563	35,334	684,603	16,119

Size of adjusted gross income	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	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Total	**2,626,648**	**20,827,158**	**1,440,606**	**2,309,509**	**20,148,120**	**1,500,491**	**2,312,734**	**21,682,428**	**1,733,174**
No adjusted gross income	*116	*—9,161	*63	*212	*—3,948	*147	*13	*—6,470	*10
$1 under $1,000	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	*2,984	*12,285	*1,504	—	—	—	—	—	—
$5,000 under $6,000	488,389	2,848,346	253,661	37,657	220,578	23,902	—	—	—
$6,000 under $7,000	795,223	5,010,586	447,672	864,120	5,732,182	558,772	158,649	1,090,144	114,105
$7,000 under $8,000	358,979	2,718,803	197,427	189,068	1,428,127	122,233	752,559	5,483,774	568,977
$8,000 under $9,000	307,457	2,618,908	168,576	333,508	2,817,915	215,687	363,083	3,104,772	270,255
$9,000 under $10,000	220,404	2,080,089	121,432	281,394	2,660,756	184,808	335,572	3,186,206	251,843
$10,000 under $11,000	160,699	1,681,358	88,804	255,441	2,672,862	167,128	236,550	2,484,743	177,116
$11,000 under $12,000	113,272	1,291,001	62,505	127,637	1,459,146	83,869	139,141	1,593,285	103,891
$12,000 under $13,000	72,111	894,054	40,133	88,356	1,106,178	57,743	137,712	1,712,598	103,684
$13,000 under $14,000	39,690	535,307	21,924	46,701	628,820	30,241	64,831	872,325	48,846
$14,000 under $15,000	22,393	322,050	12,302	23,217	336,249	15,261	39,979	577,921	30,265
$15,000 under $20,000	37,827	635,618	20,828	53,379	884,157	34,911	70,789	1,203,757	53,681
$20,000 under $25,000	4,199	93,404	2,227	8,172	181,904	5,363	5,501	119,224	4,213
$25,000 under $30,000	*2,196	*58,869	*1,161	*246	*6,684	*158	6,041	167,898	4,550
$30,000 under $50,000	453	17,611	247	368	14,054	247	2,067	74,551	1,556
$50,000 under $100,000	*231	*14,821	*127	*30	*1,800	*19	*242	*16,136	*178
$100,000 under $200,000	**25	**3,209	**13	**3	**656	**2	—	—	—
$200,000 under $500,000	**	**	**	**	**	**	**5	**1,564	**4
$500,000 under $1,000,000	—	—	—	—	—	—	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—
All returns, summary:									
Under $5,000	*3,100	*3,124	*1,567	*212	*—3,948	*147	*13	*—6,470	*10
$5,000 under $10,000	2,170,452	15,276,732	1,188,768	1,705,747	12,859,558	1,105,401	1,609,863	12,864,896	1,205,180
$10,000 under $15,000	408,165	4,723,770	225,667	541,352	6,203,256	354,242	618,213	7,240,871	463,801
$15,000 or more	44,931	823,533	24,602	62,198	1,089,255	40,700	84,645	1,583,129	64,181

Footnotes at end of table.

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

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

Size of adjusted gross income	Size of total income tax—Continued								
	$800 under $900			$900 under $1,000			$1,000 under $1,250		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
Total	**2,158,975**	**21,485,544**	**1,831,066**	**2,266,326**	**23,955,325**	**2,169,999**	**4,961,613**	**59,385,734**	**5,577,899**
No adjusted gross income	*74	*—3,274	*65	450	—15,723	431	829	—13,657	946
$1 under $1,000	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	*1,248	*3,969	*1,098	—	—	—	—	—	—
$4,000 under $5,000	—	—	—	—	—	—	—	—	—
$5,000 under $6,000	—	—	—	—	—	—	*199	*1,125	*237
$6,000 under $7,000	16,494	112,556	13,576	—	—	—	—	—	—
$7,000 under $8,000	716,583	5,500,273	607,527	90,708	711,943	83,143	17,379	135,567	18,658
$8,000 under $9,000	188,340	1,610,000	159,888	786,469	6,528,185	748,753	575,718	5,023,846	610,614
$9,000 under $10,000	341,081	3,236,580	287,691	266,760	2,550,884	251,469	876,264	8,222,491	1,015,811
$10,000 under $11,000	298,006	3,120,016	252,557	369,638	3,875,866	351,973	486,732	5,123,364	535,317
$11,000 under $12,000	225,193	2,576,603	191,697	241,848	2,775,389	230,224	762,036	8,751,462	849,644
$12,000 under $13,000	130,239	1,626,538	111,638	191,025	2,386,627	180,938	693,748	8,645,851	782,324
$13,000 under $14,000	88,351	1,191,835	74,675	124,627	1,677,721	118,697	547,447	7,363,841	623,186
$14,000 under $15,000	46,512	670,931	39,569	81,736	1,186,151	77,825	372,733	5,404,719	426,728
$15,000 under $20,000	94,442	1,553,701	80,444	120,718	1,991,327	114,845	577,765	9,572,581	657,170
$20,000 under $25,000	10,347	223,703	8,894	11,188	242,690	10,687	41,798	895,706	46,861
$25,000 under $30,000	*1,777	*50,637	*1,498	*349	*9,732	*338	7,530	197,688	8,794
$30,000 under $50,000	282	11,114	244	456	17,732	432	1,138	42,579	1,270
$50,000 under $100,000	*6	*362	*5	*251	*15,170	*241	263	15,104	301
$100,000 under $200,000	—	—	—	**3	**1,631	**3	**34	**3,667	**38
$200,000 under $500,000	—	—	—	—	—	—	**	**	**
$500,000 under $1,000,000	—	—	—	**	**	**	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
All returns, summary:									
Under $5,000	*1,322	*695	*1,163	450	—15,723	431	829	—13,857	946
$5,000 under $10,000	1,262,498	10,459,410	1,068,681	1,143,937	9,791,013	1,083,365	1,469,560	13,383,030	1,645,320
$10,000 under $15,000	788,301	9,185,923	670,137	1,008,974	11,901,754	959,656	2,862,696	35,289,237	3,217,199
$15,000 or more	106,854	1,839,517	91,084	132,965	2,278,282	126,546	628,528	10,727,324	714,434

Size of adjusted gross income	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	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
Total	**4,284,966**	**57,494,336**	**5,888,503**	**3,863,171**	**56,930,823**	**6,271,000**	**3,595,080**	**57,972,024**	**6,730,982**
No adjusted gross income	405	—13,826	557	196	—10,069	317	9	—1,834	17
$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	—	—	—	—	—	—	*18	*101	*34
$6,000 under $7,000	*206	*1,387	*276	—	—	—	—	—	—
$7,000 under $8,000	—	—	—	—	—	—	*159	*1,236	*307
$8,000 under $9,000	*3,291	*28,679	*4,333	—	—	—	—	—	—
$9,000 under $10,000	320,700	3,146,570	416,669	*124	*1,224	*189	—	—	—
$10,000 under $11,000	742,718	7,740,799	1,040,629	195,482	2,116,682	300,617	*6,243	*67,909	*11,493
$11,000 under $12,000	305,771	3,539,262	412,770	698,420	8,049,257	1,140,937	28,744	330,296	53,334
$12,000 under $13,000	654,681	8,212,794	895,412	225,190	2,816,854	364,877	530,361	6,636,448	979,013
$13,000 under $14,000	589,533	7,971,092	809,172	514,310	6,955,173	823,431	248,746	3,313,403	474,861
$14,000 under $15,000	616,870	8,937,125	853,010	560,625	8,114,709	911,435	404,972	5,911,899	742,087
$15,000 under $20,000	972,549	16,102,661	1,347,383	1,502,187	25,182,043	2,455,971	2,122,375	36,075,293	3,991,995
$20,000 under $25,000	63,786	1,376,464	88,534	151,143	3,225,925	248,004	227,338	4,869,693	428,766
$25,000 under $30,000	8,552	236,345	11,599	11,263	301,651	18,363	17,081	457,381	32,161
$30,000 under $50,000	5,477	186,099	7,573	3,243	117,253	5,265	8,395	274,902	15,726
$50,000 under $100,000	356	20,075	488	**983	**59,048	**1,586	**639	**35,297	**1,188
$100,000 under $200,000	*71	*8,810	*98	**	**	**	—	—	—
$200,000 under $500,000	—	—	—	*5	*1,073	*8	**	**	**
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
All returns, summary:									
Under $5,000	405	—13,826	557	196	—10,069	317	9	—1,834	17
$5,000 under $10,000	324,197	3,176,636	421,277	*124	*1,224	*189	*177	*1,337	*341
$10,000 under $15,000	2,909,573	36,401,072	4,010,993	2,194,027	28,052,675	3,541,297	1,219,066	16,259,955	2,260,790
$15,000 or more	1,050,791	17,930,454	1,455,674	1,668,824	28,886,993	2,729,196	2,375,828	41,712,566	4,469,836

Footnotes at end of table.

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

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

Size of adjusted gross income	Size of total income tax—Continued								
	$2,000 under $2,500			$2,500 under $3,000			$3,000 under $4,000		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
Total	**5,262,739**	**95,224,935**	**11,770,407**	**3,764,458**	**77,604,073**	**10,332,324**	**4,706,219**	**111,588,155**	**16,256,437**
No adjusted gross income	321	−13,387	740	391	−17,456	1,123	545	−22,713	1,924
$1 under $1,000	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	*125	*149	*269	—	—	—	—	—	—
$2,000 under $3,000	**7	**19	**15	—	—	—	**23	**114	**83
$3,000 under $4,000	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	—	—	—	**17	**91	**45	—	—	—
$5,000 under $6,000	**	**	**	—	—	—	—	—	—
$6,000 under $7,000	**126	**767	**300	—	—	—	—	—	—
$7,000 under $8,000	—	—	—	—	—	—	**	**	**
$8,000 under $9,000	—	—	—	—	—	—	—	—	—
$9,000 under $10,000	**	**	**	—	—	—	**	**	**
$10,000 under $11,000	*493	*5,021	*1,057	—	—	—	**	**	**
$11,000 under $12,000	9,104	106,518	19,197	**	**	**	—	—	—
$12,000 under $13,000	21,454	266,839	45,866	—	—	—	**	**	**
$13,000 under $14,000	366,350	4,981,075	768,930	16,533	277,382	43,551	*346	*4,717	*1,368
$14,000 under $15,000	456,983	6,619,859	1,029,776	19,640	285,751	54,577	*5,214	*76,642	*16,116
$15,000 under $20,000	3,257,808	57,745,291	7,280,290	1,623,129	29,464,170	4,401,224	572,805	10,527,531	1,922,356
$20,000 under $25,000	1,069,522	23,079,917	2,439,419	1,837,456	40,231,166	5,084,973	2,640,081	59,945,601	8,988,896
$25,000 under $30,000	58,516	1,569,667	134,848	227,215	6,041,752	634,747	1,306,901	34,937,774	4,675,549
$30,000 under $50,000	19,729	723,443	44,795	38,677	1,282,177	108,212	175,469	5,803,692	633,383
$50,000 under $100,000	2,153	131,478	4,799	1,335	81,525	3,695	4,743	303,140	16,447
$100,000 under $200,000	*40	*4,836	*89	*65	*7,515	*177	**92	**11,657	**315
$200,000 under $500,000	**8	**3,443	**17	—	—	—	**	**	**
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	—	—	—	—	—	—
All returns, summary:									
Under $5,000	452	−13,225	1,021	407	−17,377	1,165	559	−22,676	1,977
$5,000 under $10,000	*127	*773	*303	—	—	—	*7	*52	*23
$10,000 under $15,000	854,384	11,979,313	1,864,825	36,174	513,145	98,130	*5,562	*81,383	*17,492
$15,000 or more	4,407,776	83,258,074	9,904,257	3,727,877	77,108,305	10,233,029	4,700,091	111,529,395	16,236,947

Size of adjusted gross income	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	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Total	**2,385,683**	**65,959,884**	**10,606,118**	**3,251,747**	**114,966,793**	**21,569,123**	**1,032,333**	**60,239,447**	**15,283,417**
No adjusted gross income	744	−26,249	3,135	437	−37,475	3,236	532	−66,438	8,001
$1 under $1,000	**7	**6	**32	*82	*31	*544	*7	*2	*125
$1,000 under $2,000	—	—	—	*16	*18	*130	—	—	—
$2,000 under $3,000	**	**	**	—	—	—	*6	*13	*102
$3,000 under $4,000	—	—	—	—	—	—	*22	*84	*359
$4,000 under $5,000	*110	*492	*462	*6	*27	*49	—	—	—
$5,000 under $6,000	—	—	—	*38	*209	*247	*13	*72	*200
$6,000 under $7,000	—	—	—	*129	*787	*822	*4	*26	*43
$7,000 under $8,000	—	—	—	**124	**824	**785	—	—	—
$8,000 under $9,000	—	—	—	**	**	**	*16	*137	*193
$9,000 under $10,000	—	—	—	*17	*155	*102	*27	*250	*476
$10,000 under $11,000	**37	**390	**165	*19	*200	*141	—	—	—
$11,000 under $12,000	—	—	—	**215	**2,476	**1,129	—	—	—
$12,000 under $13,000	—	—	—	**	**	**	**14	**173	**269
$13,000 under $14,000	—	—	—	*1,322	*17,640	*7,118	—	—	—
$14,000 under $15,000	**	**	**	*64	*956	*584	**	**	**
$15,000 under $20,000	10,127	192,271	43,154	3,156	54,941	24,358	72	1,197	968
$20,000 under $25,000	464,032	10,750,633	1,993,569	65,470	1,572,166	353,386	*254	*5,831	*3,359
$25,000 under $30,000	1,416,573	38,763,099	6,303,646	537,708	15,227,135	2,984,477	121	3,264	1,574
$30,000 under $50,000	489,624	15,990,054	2,241,811	2,561,915	93,414,150	17,521,854	306,646	14,011,406	3,526,470
$50,000 under $100,000	4,175	255,830	19,003	79,505	4,507,700	658,626	714,412	45,017,961	11,545,262
$100,000 under $200,000	238	29,869	1,071	1,466	186,687	11,105	9,856	1,178,349	190,370
$200,000 under $500,000	*16	*3,489	*70	53	13,343	395	328	84,719	5,599
$500,000 under $1,000,000	—	—	—	**5	**4,723	**35	**3	**2,401	**47
$1,000,000 or more	—	—	—	**	**	**	**	**	**
All returns, summary:									
Under $5,000	861	−25,751	3,630	541	−37,399	3,958	567	−66,338	8,586
$5,000 under $10,000	—	—	—	308	2,074	1,956	*60	*485	*911
$10,000 under $15,000	*37	*390	*165	1,620	21,272	8,973	*14	*173	*269
$15,000 or more	2,384,785	65,985,245	10,602,324	3,249,278	114,980,846	21,554,237	1,031,692	60,305,127	15,273,649

Footnotes at end of table.

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

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

Size of adjusted gross income	Size of total income tax—Continued					
	$25,000 under $50,000			$50,000 or more		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(72)	(73)	(74)	(75)	(76)	(77)
Total	**246,323**	**24,961,915**	**8,357,075**	**102,544**	**24,845,657**	**10,951,064**
No adjusted gross income	189	—74,175	6,384	106	—45,730	11,576
$1 under $1,000	*6	*1	*265	—	—	—
$1,000 under $2,000	*7	*9	*186	—	—	—
$2,000 under $3,000	—	—	—	**5	**15	**532
$3,000 under $4,000	—	—	—	**	**	**
$4,000 under $5,000	*6	*25	*233	**	**	**
$5,000 under $6,000	**7	**45	**289	**3	**19	**258
$6,000 under $7,000	**	**	**	**	**	**
$7,000 under $8,000	—	—	—	—	—	—
$8,000 under $9,000	*7	*63	*256	—	—	—
$9,000 under $10,000	*17	*163	*508	**3	**35	**464
$10,000 under $11,000	**8	**88	**278	—	—	—
$11,000 under $12,000	**	**	**	—	—	—
$12,000 under $13,000	*6	*73	*180	—	—	—
$13,000 under $14,000	**5	**70	**167	**	**	**
$14,000 under $15,000	**	**	**	—	—	—
$15,000 under $20,000	*40	*734	*1,231	3	52	215
$20,000 under $25,000	*34	*781	*1,098	*24	*536	*1,711
$25,000 under $30,000	*30	*814	*849	19	508	1,515
$30,000 under $50,000	156	5,978	5,204	25	1,048	2,012
$50,000 under $100,000	133,922	11,637,880	3,982,391	319	26,183	22,138
$100,000 under $200,000	110,605	13,040,501	4,307,250	62,055	9,622,151	3,965,639
$200,000 under $500,000	1,242	316,968	48,884	34,635	9,729,749	4,230,587
$500,000 under $1,000,000	33	19,305	1,318	3,998	2,664,768	1,266,674
$1,000,000 or more	3	12,592	104	1,349	2,846,323	1,447,743
All returns, summary:						
Under $5,000	208	—74,140	7,067	111	—45,715	12,109
$5,000 under $10,000	*31	*270	*1,053	**6	**55	**722
$10,000 under $15,000	*19	*232	*625	**	**	**
$15,000 or more	246,065	25,035,554	8,348,330	102,427	24,891,318	10,938,233

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

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

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

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

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

Size of adjusted gross income	Income tax before credits		Tax credits									
			Total		General tax credit		Credit for purchase of new principal residence		Child care credit		Earned income credit used to offset income tax before 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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	68,723,881	153,534,155	68,723,881	12,732,959	68,723,881	9,348,195	49,703	63,520	2,660,278	458,187	2,555,131	241,200
Under $2,000	130,214	7,431	130,214	3,383	130,214	3,350	—	—	—	—	—	—
$2,000 under $4,000	5,199,080	542,373	5,199,080	179,808	5,199,080	170,517	—	—	*567	*53	62,273	2,657
$4,000 under $6,000	7,746,516	2,443,226	7,746,516	596,755	7,746,516	441,874	*28	*9	73,723	9,542	788,709	96,740
$6,000 under $8,000	7,924,380	4,539,603	7,924,380	987,836	7,924,380	727,645	*718	*245	136,254	22,991	1,704,149	141,803
$8,000 under $10,000	6,952,003	6,154,715	6,952,003	972,938	6,952,003	845,450	*3,253	*1,632	181,115	28,958	—	—
$10,000 under $12,000	6,105,895	7,321,574	6,105,895	1,067,785	6,105,895	911,440	*3,613	*2,690	225,608	34,079	—	—
$12,000 under $14,000	5,676,811	8,586,607	5,676,811	1,120,566	5,676,811	957,584	*3,273	*1,487	253,803	37,481	—	—
$14,000 under $16,000	5,266,973	9,583,801	5,266,973	1,099,918	5,266,973	937,814	5,358	6,371	245,982	36,161	—	—
$16,000 under $18,000	4,688,170	10,084,082	4,688,170	1,012,717	4,688,170	850,344	3,697	5,997	297,509	45,508	—	—
$18,000 under $20,000	3,956,706	9,987,727	3,956,706	883,567	3,956,706	724,055	6,684	7,593	286,607	47,082	—	—
$20,000 under $25,000	6,645,004	21,259,515	6,645,004	1,564,542	6,645,004	1,221,266	9,947	16,032	498,775	91,302	—	—
$25,000 under $30,000	3,625,818	15,770,631	3,625,818	972,720	3,625,818	668,132	4,374	5,307	273,969	60,064	—	—
$30,000 under $50,000	3,633,647	25,230,032	3,633,647	1,220,360	3,633,647	670,849	5,647	10,498	165,446	38,000	—	—
$50,000 under $100,000	946,576	16,667,961	946,576	627,595	946,576	175,765	2,613	4,724	18,417	5,920	—	—
$100,000 under $200,000	184,539	8,530,976	184,539	243,919	184,539	34,448	383	716	2,209	908	—	—
$200,000 under $500,000	36,189	4,220,617	36,189	99,853	36,189	6,678	101	191	256	119	—	—
$500,000 under $1,000,000	4,012	1,219,978	4,012	34,752	4,012	737	10	20	25	12	—	—
$1,000,000 or more	1,348	1,383,307	1,348	43,946	1,348	246	4	8	13	5	—	—
Taxable returns, total	64,407,209	152,616,713	64,407,209	11,815,517	64,407,209	9,037,757	35,681	49,171	2,544,689	441,198	1,505,204	144,765
Under $2,000	64,335	6,334	64,335	2,286	64,335	2,254	—	—	—	—	—	—
$2,000 under $4,000	3,948,484	505,341	3,948,484	142,775	3,948,484	140,626	—	—	—	—	—	—
$4,000 under $6,000	6,093,192	2,231,192	6,093,192	384,720	6,093,192	330,098	—	—	*14,782	*2,201	114,107	26,868
$6,000 under $8,000	7,092,670	4,386,210	7,092,670	834,444	7,092,670	637,848	—	—	100,482	16,387	1,391,097	117,897
$8,000 under $10,000	6,735,126	6,096,537	6,735,126	914,760	6,735,126	817,090	*269	*75	173,704	28,046	—	—
$10,000 under $12,000	6,005,702	7,273,928	6,005,702	1,020,139	6,005,702	896,784	*686	*764	220,913	33,652	—	—
$12,000 under $14,000	5,612,658	8,537,525	5,612,658	1,071,484	5,612,658	946,503	*2,604	*785	251,577	38,846	—	—
$14,000 under $16,000	5,230,862	9,540,025	5,230,862	1,056,143	5,230,862	931,560	*3,225	*3,788	243,850	35,937	—	—
$16,000 under $18,000	4,666,654	10,052,041	4,666,654	980,675	4,666,654	846,450	*2,756	*4,706	296,180	45,412	—	—
$18,000 under $20,000	3,938,632	9,953,730	3,938,632	849,570	3,938,632	720,647	*6,152	*6,642	286,457	47,069	—	—
$20,000 under $25,000	6,618,271	21,196,289	6,618,271	1,501,316	6,618,271	1,216,783	6,968	11,064	498,357	91,228	—	—
$25,000 under $30,000	3,611,922	15,715,447	3,611,922	917,536	3,611,922	665,578	4,265	5,194	272,671	59,804	—	—
$30,000 under $50,000	3,618,722	25,144,822	3,618,722	1,135,150	3,618,722	668,172	5,647	10,498	164,802	37,654	—	—
$50,000 under $100,000	944,198	16,635,658	944,198	595,292	944,198	175,311	2,613	4,724	18,411	5,916	—	—
$100,000 under $200,000	184,255	8,520,750	184,255	233,694	184,255	34,394	381	712	2,209	908	—	—
$200,000 under $500,000	36,169	4,219,015	36,169	98,251	36,169	6,675	101	191	256	119	—	—
$500,000 under $1,000,000	**5,357	**2,601,868	**5,357	**77,283	**5,357	**983	10	20	25	12	—	—
$1,000,000 or more	**	**	**	**	**	**	4	8	13	5	—	—
Total nontaxable returns	4,316,672	917,442	4,316,672	917,442	4,316,672	310,438	14,022	14,349	115,589	16,988	1,049,927	96,435
All returns, summary:												
Under $5,000	8,820,346	1,446,088	8,820,346	402,703	8,820,346	340,222	*28	*9	26,879	2,933	326,281	30,074
$5,000 under $10,000	19,131,847	12,241,260	19,131,847	2,338,017	19,131,847	1,848,614	*3,971	*1,877	364,780	58,610	2,228,850	211,126
$10,000 under $15,000	14,509,756	20,694,851	14,509,756	2,750,209	14,509,756	2,350,460	9,343	6,358	600,289	89,334	—	—
$15,000 under $20,000	11,184,799	24,868,940	11,184,799	2,434,344	11,184,799	2,030,777	13,282	17,780	709,220	110,978	—	—
$20,000 or more	15,077,133	94,283,017	15,077,133	4,807,687	15,077,133	2,778,122	23,079	37,496	959,110	196,331	—	—

Footnotes at end of table.

Table 3.6—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	
	Credit for the elderly		Investment credit		Foreign tax credit		Contributions to candidates for public office credit		Work incentive (WIN) credit		Other 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	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total	1,010,834	205,793	3,326,392	1,922,148	255,749	427,627	2,341,515	60,845	5,609	1,885	68,544	3,560	64,396,653	140,801,196
Under $2,000	**53,923	**2,526	*7	*31	**1,071	**10	—	—	—	—	—	—	64,329	4,048
$2,000 under $4,000	**	**	44,603	2,822	**	**	72,025	1,069	—	—	*1,994	*156	3,948,470	362,566
$4,000 under $6,000	207,454	30,028	105,141	14,957	*3,702	*158	148,921	3,185	—	—	*9,173	*261	6,093,139	1,848,472
$6,000 under $8,000	262,861	50,550	212,813	37,697	11,183	2,882	188,211	3,599	—	—	*11,214	*423	7,092,306	3,551,767
$8,000 under $10,000	152,126	34,252	221,265	55,844	*9,544	*1,824	219,692	4,685	—	—	*7,065	*294	6,733,778	5,181,777
$10,000 under $12,000	123,188	27,599	253,596	86,061	11,927	601	183,680	4,720	*440	*234	8,432	360	6,004,049	6,253,789
$12,000 under $14,000	63,108	17,045	243,934	93,555	12,195	9,153	177,422	4,205	**200	**89	*2,552	*55	5,612,332	7,466,041
$14,000 under $16,000	48,356	13,667	242,775	93,853	14,329	6,641	164,571	4,652	**	**	10,016	671	5,229,304	8,483,883
$16,000 under $18,000	27,953	7,596	232,212	92,522	11,701	5,689	161,794	4,349	*1,233	*355	7,279	358	4,666,087	9,071,365
$18,000 under $20,000	16,372	4,743	199,688	92,779	7,602	1,974	183,410	5,127	*34	*7	*3,090	*206	3,938,441	9,104,160
$20,000 under $25,000	27,317	9,137	394,828	192,938	25,727	25,444	265,873	8,301	*391	*105	*2,066	*18	6,617,721	19,694,973
$25,000 under $30,000	15,041	4,576	286,129	194,288	25,872	34,464	200,955	5,855	*126	*21	*295	*13	3,611,127	14,797,911
$30,000 under $50,000	11,354	3,571	492,579	402,821	50,168	85,420	291,869	8,485	2,400	642	4,547	71	3,617,262	24,009,672
$50,000 under $100,000	1,583	453	295,636	318,948	47,348	118,640	75,375	2,310	539	270	677	564	943,022	16,040,366
$100,000 under $200,000	170	40	79,341	139,514	16,671	67,872	6,877	267	199	113	103	40	183,898	8,287,057
$200,000 under $500,000	*23	*8	18,640	66,627	5,410	26,183	740	29	29	8	*35	*9	36,051	4,120,764
$500,000 under $1,000,000	**5	**2	2,350	19,877	907	14,029	71	3	**18	**40	**6	**62	3,999	1,185,226
$1,000,000 or more	**	**	855	17,012	392	26,644	29	1	**	**	**	**	1,338	1,339,361
Taxable returns, total	810,906	180,353	2,911,129	1,540,808	233,887	356,614	2,299,424	59,928	5,176	1,755	60,331	3,168	64,396,653	140,801,196
Under $2,000	**9,260	**304	*7	*31	**1,071	**10	—	—	—	—	—	—	64,329	4,048
$2,000 under $4,000	**	**	23,613	883	**	**	59,663	953	—	—	—	—	3,948,470	362,566
$4,000 under $6,000	105,887	16,018	49,964	6,356	*3,405	*148	143,515	3,001	—	—	*2,984	*30	6,093,139	1,848,472
$6,000 under $8,000	213,960	42,235	120,272	16,261	*2,032	*289	169,096	3,105	—	—	*11,214	*423	7,092,306	3,551,767
$8,000 under $10,000	150,718	33,785	157,654	29,008	*9,544	*1,824	217,820	4,638	—	—	*7,065	*294	6,733,778	5,181,777
$10,000 under $12,000	120,470	27,254	211,024	55,786	11,927	601	183,017	4,708	*440	*234	8,404	356	6,004,049	6,253,789
$12,000 under $14,000	62,886	17,031	208,050	59,927	9,841	6,138	177,059	4,198	—	—	*2,552	*55	5,612,332	7,466,041
$14,000 under $16,000	48,356	13,667	215,577	60,162	13,274	5,722	163,951	4,637	—	—	10,015	671	5,229,304	8,483,883
$16,000 under $18,000	27,704	7,591	214,759	65,860	11,635	5,600	161,311	4,344	*1,233	*355	7,279	358	4,666,087	9,071,365
$18,000 under $20,000	16,172	4,680	182,827	63,231	7,502	1,974	183,286	5,121	—	—	*3,089	*205	3,938,441	9,104,160
$20,000 under $25,000	27,317	9,137	378,501	154,527	21,487	10,191	265,708	8,296	*192	*72	*2,066	*18	6,617,721	19,694,973
$25,000 under $30,000	15,041	4,576	272,892	143,394	25,548	33,104	200,863	5,851	*126	*21	*295	*13	3,611,127	14,797,911
$30,000 under $50,000	11,354	3,571	481,059	345,906	46,734	60,168	291,048	8,466	2,400	642	4,547	71	3,617,262	24,009,672
$50,000 under $100,000	1,583	453	293,844	297,694	46,762	108,049	75,375	2,310	539	270	677	564	943,022	16,040,366
$100,000 under $200,000	170	40	79,249	138,325	16,431	58,894	**7,612	**296	199	113	103	40	183,898	8,287,057
$200,000 under $500,000	*23	*8	18,632	66,567	5,398	24,645	**	**	29	8	*35	*9	36,051	4,120,764
$500,000 under $1,000,000	**5	**2	2,350	19,877	**1,296	**39,257	71	3	**18	**40	**6	**62	3,999	1,185,226
$1,000,000 or more	**	**	855	17,012	**	**	29	1	**	**	**	**	1,338	1,339,361
Total nontaxable returns	199,928	25,440	415,263	381,340	21,862	71,013	42,091	917	*433	*130	*8,213	*391	—	—
All returns, summary:														
Under $5,000	162,153	17,759	93,407	8,865	*1,467	*11	153,905	2,674	—	—	*1,994	*156	6,799,564	1,043,385
$5,000 under $10,000	514,211	99,597	490,422	102,487	24,033	4,863	474,944	9,865	—	—	27,452	978	17,132,458	9,903,244
$10,000 under $15,000	215,772	52,121	619,074	224,258	31,362	15,189	444,066	11,184	*640	*324	18,467	981	14,324,563	17,944,642
$15,000 under $20,000	63,205	18,529	553,131	234,512	26,392	8,869	426,811	11,870	*1,267	*362	12,902	668	11,125,650	22,434,596
$20,000 or more	55,493	17,787	1,570,358	1,352,026	172,495	398,696	841,789	25,252	3,702	1,199	7,729	777	15,014,418	89,475,330

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

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

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

Table 3.7—Returns With Earned Income Credit: Earned Income by Type and Credit Before and After Phaseout, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns: Total	Number of returns: Joint returns	Number of returns: Head of households returns	Adjusted gross income less deficit	Earned income: Total[1]	Earned income: Salaries and wages: Number of returns	Earned income: Salaries and wages: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	**6,472,633**	**3,672,718**	**2,382,242**	**30,198,418**	**30,209,813**	**6,037,552**	**28,010,874**
No adjusted gross income	55,794	54,335	765	—467,938	127,916	37,566	76,348
$1 under $1,000	312,322	134,229	148,159	187,271	211,795	287,267	186,038
$1,000 under $2,000	538,577	251,957	212,306	829,835	843,756	503,859	810,165
$2,000 under $3,000	614,500	305,199	232,268	1,542,328	1,487,506	561,390	1,399,041
$3,000 under $4,000	745,486	373,124	321,364	2,600,329	2,495,292	682,748	2,258,147
$4,000 under $5,000	913,142	499,377	354,402	4,141,419	4,024,118	845,464	3,656,770
$5,000 under $6,000	1,063,676	639,002	374,158	5,833,100	5,757,096	996,767	5,313,843
$6,000 under $7,000	1,168,953	715,692	410,622	7,595,708	7,442,091	1,112,209	7,008,291
$7,000 under $8,000	1,060,183	699,803	328,198	7,936,366	7,820,243	1,010,282	7,302,233

Size of adjusted gross income	Earned income—Continued: Self-employment income (net): Number of returns	Earned income—Continued: Self-employment income (net): Amount	Earned income credit: Before phaseout (Amount)	Earned income credit: After phaseout: Total (Amount)	Earned income credit: After phaseout: Used to offset income tax before credits[2]: Number of returns	Earned income credit: After phaseout: Used to offset income tax before credits[2]: Amount	Earned income credit: After phaseout: Used to offset all other taxes: Number of returns	Earned income credit: After phaseout: Used to offset all other taxes: Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	**938,900**	**2,286,369**	**3,018,246**	**1,294,830**	**2,555,131**	**241,201**	**704,570**	**118,581**
No adjusted gross income	32,215	51,568	12,776	10,197	—	—	29,642	4,518
$1 under $1,000	34,513	25,759	21,040	20,497	—	—	22,022	2,556
$1,000 under $2,000	67,423	53,472	84,147	82,961	—	—	48,218	6,276
$2,000 under $3,000	93,068	110,841	148,481	147,746	*602	*12	77,222	12,434
$3,000 under $4,000	127,306	244,479	249,239	246,652	61,671	2,645	109,460	22,820
$4,000 under $5,000	133,096	387,966	402,023	302,618	264,008	27,418	125,410	30,232
$5,000 under $6,000	152,231	449,743	575,245	260,749	524,701	69,323	132,068	25,009
$6,000 under $7,000	149,172	441,346	743,697	170,541	820,767	100,923	101,339	12,033
$7,000 under $8,000	149,876	521,195	781,598	52,869	883,382	40,880	59,189	2,703

Size of adjusted gross income	Earned income credit—Continued: After phaseout—Continued: Refundable portion: Number of returns	Refundable portion: Amount	Returns with wholly refundable earned income credit: Number of returns	Returns with wholly refundable earned income credit: Amount	Income tax before credits: Number of returns	Income tax before credits: Amount	Income tax after credits: Number of returns	Income tax after credits: Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	**4,644,338**	**935,051**	**3,293,156**	**751,844**	**3,476,735**	**969,158**	**1,505,204**	**359,575**
No adjusted gross income	48,712	5,679	26,152	4,041	*5	*2	—	—
$1 under $1,000	308,469	17,941	290,300	17,244	—	—	—	—
$1,000 under $2,000	535,344	76,685	490,359	74,291	—	—	—	—
$2,000 under $3,000	611,948	135,300	536,946	129,747	*3,120	*109	—	—
$3,000 under $4,000	738,086	221,188	576,641	192,030	162,561	9,502	—	—
$4,000 under $5,000	859,171	244,968	536,102	180,458	460,285	59,810	*297	*50
$5,000 under $6,000	850,356	166,418	435,928	105,759	812,479	149,847	113,810	8,748
$6,000 under $7,000	514,881	57,586	273,094	40,754	1,050,613	321,920	566,691	96,475
$7,000 under $8,000	177,371	9,286	127,634	7,520	987,672	427,968	824,406	254,302

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

[1]This amount has been reduced by sick-pay exclusions amounting to $87,431,000.

[2] Defined as income tax before credits minus all credits except the earned income credit.

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

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business and profession, net profit less loss		Farm net profit less loss		One-half net long-term capital gain in excess of any short-term capital 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)
Total	**305,495**	**23,293,803**	**197,723**	**8,519,009**	**87,571**	**1,104,513**	**42,949**	**—671,826**	**267,508**	**8,661,126**
No adjusted gross income	9,840	—1,367,933	5,574	217,503	5,628	—185,812	2,843	—159,184	8,372	387,466
$1 under $10,000	8,935	57,077	7,423	132,402	2,833	—3,833	1,944	—46,441	7,144	125,429
$10,000 under $15,000	11,982	142,998	5,184	51,511	2,721	—6,668	1,948	—42,263	11,867	185,896
$15,000 under $20,000	19,080	325,994	8,392	132,981	5,645	5,531	4,422	—68,664	17,063	263,928
$20,000 under $30,000	40,606	1,024,145	24,048	430,629	9,414	73,505	3,795	—64,173	34,885	545,388
$30,000 under $50,000	68,732	2,704,724	42,109	964,580	19,363	140,662	9,754	—72,127	63,331	1,160,589
$50,000 under $100,000	83,233	5,885,905	57,054	2,284,063	23,687	393,862	10,075	—57,492	72,094	1,805,598
$100,000 under $200,000	43,300	5,873,599	32,517	2,259,637	12,357	324,436	5,251	—63,172	36,115	1,486,942
$200,000 under $500,000	16,121	4,683,125	12,574	1,456,302	4,738	180,336	2,274	—53,056	13,518	1,236,877
$500,000 under $1,000,000	2,655	1,785,781	2,047	357,165	836	40,036	451	—28,340	2,246	609,365
$1,000,000 or more	1,011	2,178,388	801	232,236	349	142,458	192	—16,914	873	853,648

Size of adjusted gross income	Sales of capital assets, net gain		Dividends in adjusted gross income		Interest received		Rent net income less loss		Royalty net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	**287,894**	**8,881,493**	**186,082**	**4,002,807**	**289,257**	**2,818,459**	**133,776**	**—115,709**	**37,963**	**731,696**
No adjusted gross income	8,618	406,875	4,428	86,636	8,566	106,953	5,488	—127,801	1,009	8,298
$1 under $10,000	7,296	129,614	3,600	10,160	7,255	36,271	2,106	—15,260	550	282
$10,000 under $15,000	11,978	186,671	5,282	17,484	10,286	33,998	5,881	—66,787	112	4,579
$15,000 under $20,000	18,649	265,607	5,051	24,859	17,902	57,813	8,411	—21,146	2,268	10,691
$20,000 under $30,000	35,578	550,737	16,234	51,158	35,725	120,481	12,056	—57,013	3,662	19,646
$30,000 under $50,000	66,898	1,177,830	37,993	189,301	66,737	431,363	32,096	6,493	6,574	67,174
$50,000 under $100,000	78,868	1,852,922	59,501	738,779	81,317	761,665	37,390	19,544	11,546	139,591
$100,000 under $200,000	41,005	1,538,528	36,155	864,742	42,057	589,543	20,431	70,507	7,644	161,405
$200,000 under $500,000	15,438	1,279,113	14,406	1,011,551	15,803	401,671	8,018	56,694	3,602	154,242
$500,000 under $1,000,000	2,577	622,698	2,478	482,039	2,611	141,137	1,378	17,457	695	75,739
$1,000,000 or more	989	870,898	954	526,098	998	137,564	521	1,603	301	90,593

Size of adjusted gross income	Itemized deductions						Number of returns with no taxable income	Income subject to tax	
	Total		Contributions		Interest paid			Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Total	**239,625**	**5,892,518**	**227,199**	**1,548,681**	**194,541**	**1,586,970**	**24,108**	**281,387**	**17,429,280**
No adjusted gross income	—	—	—	—	—	—	9,840	—	—
$1 under $10,000	5,576	56,103	4,835	3,006	5,384	32,071	6,823	2,112	7,088
$10,000 under $15,000	8,825	81,795	6,391	8,672	5,791	24,207	2,477	9,505	38,182
$15,000 under $20,000	8,185	56,331	7,730	11,248	4,591	13,914	528	18,552	194,627
$20,000 under $30,000	23,591	211,680	22,503	29,103	21,795	83,967	2,138	38,468	649,027
$30,000 under $50,000	54,237	524,868	50,493	85,080	43,730	141,700	815	67,917	1,846,449
$50,000 under $100,000	77,373	1,424,932	74,762	285,769	62,359	405,202	896	82,337	4,090,569
$100,000 under $200,000	42,276	1,346,887	41,251	305,501	34,804	404,765	419	42,881	4,294,296
$200,000 under $500,000	15,924	1,145,424	15,656	363,985	13,105	279,716	131	15,990	3,426,394
$500,000 under $1,000,000	2,633	475,526	2,587	181,130	2,159	104,585	33	2,622	1,283,003
$1,000,000 or more	1,005	568,972	991	275,187	823	96,843	8	1,003	1,599,645

Footnotes at end of table.

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

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

Size of adjusted gross income	Income tax before credits		Income tax after credits		Computation of additional tax for tax preferences				
					Total tax preferences	Itemized deductions tax preference		Capital gains tax preference	
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Total	**282,699**	**7,823,332**	**271,725**	**7,515,311**	**11,519,314**	**26,246**	**343,605**	**267,508**	**8,661,126**
No adjusted gross income	11	121	*5	*118	584,392	—	—	8,372	387,466
$1 under $10,000	3,410	1,578	*1,603	*378	158,637	4,792	10,928	7,144	125,429
$10,000 under $15,000	9,505	6,579	6,182	3,882	210,266	4,726	8,657	11,867	185,896
$15,000 under $20,000	18,555	39,136	17,548	33,023	347,998	971	3,294	17,063	263,928
$20,000 under $30,000	38,468	143,938	37,049	127,448	648,448	2,647	22,962	34,885	545,388
$30,000 under $50,000	67,917	494,793	66,302	465,948	1,375,262	3,095	21,860	63,331	1,160,589
$50,000 under $100,000	82,337	1,467,527	81,051	1,397,902	2,338,272	5,679	64,818	72,094	1,805,598
$100,000 under $200,000	42,881	1,947,680	42,509	1,877,086	2,096,585	2,620	69,994	36,115	1,486,942
$200,000 under $500,000	15,990	1,873,516	15,871	1,821,696	1,795,217	1,312	64,044	13,518	1,236,877
$500,000 under $1,000,000	2,622	792,486	2,611	768,858	854,429	287	31,994	2,246	609,365
$1,000,000 or more	1,003	1,055,978	994	1,018,972	1,109,808	117	45,054	873	853,648

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued							
	Other tax preferences		Exclusion					
			Total		Standard exclusion		Exclusion due to all taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Total	**114,350**	**2,514,583**	**305,495**	**4,507,588**	**220,054**	**2,062,203**	**85,861**	**2,445,386**
No adjusted gross income	5,072	196,926	9,840	97,867	9,836	97,747	**13	**157
$1 under $10,000	1,453	22,280	8,935	75,736	8,935	75,736	—	—
$10,000 under $15,000	3,503	15,713	11,982	103,942	11,982	103,942	—	—
$15,000 under $20,000	5,600	80,776	19,080	173,743	19,079	173,707	**	**
$20,000 under $30,000	9,499	80,097	40,606	379,059	40,606	379,059	—	—
$30,000 under $50,000	18,346	192,813	68,732	646,820	68,731	646,796	*18	*24
$50,000 under $100,000	34,463	467,856	83,233	859,311	55,347	527,350	28,120	331,961
$100,000 under $200,000	23,793	539,649	43,300	816,434	4,772	49,704	38,657	766,730
$200,000 under $500,000	10,161	494,296	16,121	684,098	652	6,827	15,490	677,271
$500,000 under $1,000,000	1,745	213,071	2,655	294,317	89	1,080	2,576	293,237
$1,000,000 or more	715	211,106	1,011	376,261	25	255	987	376,006

Size of adjusted gross income	Computation of additional tax for tax preferences—Continued							
	Exclusion—Continued		Tax preferences subject to tax		Tentative tax on preferences		Additional tax for tax preferences	
	Exclusion due to income tax after credits							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Total	**85,842**	**2,437,359**	**252,181**	**7,011,722**	**251,850**	**1,049,355**	**246,735**	**1,000,274**
No adjusted gross income	—	—	9,060	486,524	9,060	72,261	6,531	38,727
$1 under $10,000	—	—	7,035	82,902	7,035	12,432	6,799	11,221
$10,000 under $15,000	—	—	9,169	106,324	8,948	15,771	10,320	14,668
$15,000 under $20,000	—	—	16,490	174,255	16,490	26,130	15,476	26,101
$20,000 under $30,000	—	—	36,002	269,388	36,002	40,333	34,590	39,927
$30,000 under $50,000	*18	*16	62,339	728,442	62,339	109,212	62,252	107,935
$50,000 under $100,000	28,120	329,864	71,817	1,478,960	71,751	220,768	70,861	216,413
$100,000 under $200,000	38,657	764,355	28,923	1,280,150	28,892	191,922	28,655	189,137
$200,000 under $500,000	15,487	675,595	9,060	1,111,119	9,049	166,557	8,984	164,805
$500,000 under $1,000,000	2,575	292,456	1,630	560,112	1,628	83,937	1,615	82,829
$1,000,000 or more	985	375,073	656	733,546	656	110,032	652	108,511

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

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

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

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

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

Size of adjusted gross income	Total number of returns	Total tax liability		Total income tax		Income tax after credits		Additional tax for tax preferences		Other taxes			
										Total		Tax from recomputing prior-year investment 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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**84,670,389**	**65,969,754**	**145,748,802**	**64,421,367**	**141,801,470**	**64,396,653**	**140,801,196**	**246,735**	**1,000,273**	**7,581,324**	**4,065,912**	**599,989**	**209,716**
Under $2,000	10,040,947	468,994	112,331	71,385	44,419	64,329	4,048	7,056	40,371	485,926	81,261	37,801	16,575
$2,000 under $4,000	9,563,096	4,311,192	449,667	3,949,999	364,538	3,948,470	362,566	1,529	1,973	656,636	120,382	9,933	1,667
$4,000 under $6,000	8,966,066	6,392,773	1,995,940	6,093,604	1,848,303	6,093,139	1,846,472	497	1,831	721,642	202,879	22,927	5,287
$6,000 under $8,000	8,212,258	7,300,059	3,780,039	7,093,345	3,555,038	7,092,306	3,551,767	1,256	3,271	645,656	239,737	23,175	5,814
$8,000 under $10,000	7,046,340	6,834,743	5,433,492	6,735,444	5,184,279	6,733,778	5,181,777	2,992	2,502	580,716	249,213	27,030	5,350
$10,000 under $12,000	6,135,504	6,060,072	6,550,614	6,006,275	6,258,628	6,004,049	6,253,789	6,174	4,840	594,710	291,986	35,106	10,623
$12,000 under $14,000	5,685,108	5,651,629	7,765,642	5,613,129	7,474,792	5,612,332	7,466,041	2,796	8,751	532,620	290,851	32,334	9,172
$14,000 under $16,000	5,273,297	5,255,935	8,767,065	5,231,115	8,488,298	5,229,304	8,483,883	4,480	4,416	486,640	278,767	36,971	7,256
$16,000 under $18,000	4,691,855	4,683,868	9,360,219	4,666,744	9,090,591	4,666,087	9,071,365	9,806	19,226	449,229	269,627	39,946	9,716
$18,000 under $20,000	3,962,777	3,952,879	9,338,352	3,938,678	9,107,697	3,938,441	9,104,160	2,540	3,537	359,691	230,655	29,772	9,625
$20,000 under $25,000	6,649,622	6,631,654	20,150,922	6,618,527	19,713,953	6,617,721	19,694,973	17,216	18,980	617,280	436,969	52,152	14,690
$25,000 under $30,000	3,629,532	3,625,552	15,173,507	3,612,425	14,818,858	3,611,127	14,797,911	17,374	20,947	422,975	354,649	58,722	26,044
$30,000 under $50,000	3,639,050	3,627,770	24,732,600	3,619,500	24,117,607	3,617,262	24,009,672	62,252	107,935	648,227	614,992	106,005	31,880
$50,000 under $100,000	948,034	946,138	16,572,728	944,854	16,256,779	943,022	16,040,366	70,861	216,413	301,715	315,949	59,001	30,913
$100,000 under $200,000	185,142	184,792	8,542,349	184,650	8,476,194	183,898	8,287,057	28,655	189,137	62,106	66,155	21,203	13,704
$200,000 under $500,000	36,357	36,307	4,301,315	**40,338	**5,553,624	36,051	4,120,764	8,984	164,805	13,324	15,746	6,485	6,647
$500,000 under $1,000,000	4,047	4,042	1,271,266	**	**	3,999	1,185,226	1,615	82,829	1,622	3,212	993	2,179
$1,000,000 or more	1,357	1,355	1,450,754	1,355	1,447,872	1,338	1,339,361	652	108,511	609	2,882	433	2,573
Taxable returns, total	**64,421,367**	**64,421,367**	**145,260,877**	**64,421,367**	**141,801,470**	**64,396,653**	**140,801,196**	**246,735**	**1,000,273**	**5,650,330**	**3,459,510**	**472,860**	**157,820**
Under $2,000	71,385	71,385	46,557	71,385	44,419	64,329	4,048	7,056	40,371	2,578	2,166	996	938
$2,000 under $4,000	3,949,999	3,949,999	387,041	3,949,999	364,538	3,948,470	362,566	1,529	1,973	118,713	22,576	*3,552	*584
$4,000 under $6,000	6,093,604	6,093,604	1,931,927	6,093,604	1,848,303	6,093,139	1,846,472	497	1,831	317,485	83,625	5,719	963
$6,000 under $8,000	7,093,345	7,093,345	3,704,544	7,093,345	3,555,038	7,092,306	3,551,767	1,256	3,271	423,792	149,506	7,235	1,877
$8,000 under $10,000	6,735,444	6,735,444	5,380,732	6,735,444	5,184,279	6,733,778	5,181,777	2,992	2,502	481,417	196,453	14,588	2,356
$10,000 under $12,000	6,006,275	6,006,275	6,517,144	6,006,275	6,258,628	6,004,049	6,253,789	6,174	4,840	540,913	258,516	28,661	5,340
$12,000 under $14,000	5,613,129	5,613,129	7,734,025	5,613,129	7,474,792	5,612,332	7,466,041	2,796	8,751	494,120	259,233	26,176	7,708
$14,000 under $16,000	5,231,115	5,231,115	8,744,133	5,231,115	8,488,298	5,229,304	8,483,883	4,480	4,416	461,820	255,835	31,340	5,003
$16,000 under $18,000	4,666,744	4,666,744	9,342,982	4,666,744	9,090,591	4,666,087	9,071,365	9,806	19,226	432,105	252,391	35,932	7,870
$18,000 under $20,000	3,938,678	3,938,678	9,320,884	3,938,678	9,107,697	3,938,441	9,104,160	2,540	3,537	345,490	213,187	26,188	6,635
$20,000 under $25,000	6,618,527	6,618,527	20,136,745	6,618,527	19,713,953	6,617,721	19,694,973	17,216	18,980	604,153	422,791	50,589	13,684
$25,000 under $30,000	3,612,425	3,612,425	15,156,403	3,612,425	14,818,858	3,611,127	14,797,911	17,374	20,947	409,848	337,546	51,922	19,750
$30,000 under $50,000	3,619,500	3,619,500	24,722,469	3,619,500	24,117,607	3,617,262	24,009,672	62,252	107,935	639,957	604,862	102,279	29,745
$50,000 under $100,000	944,854	944,854	16,570,100	944,854	16,256,779	943,022	16,040,366	70,861	216,413	300,431	313,321	58,602	30,272
$100,000 under $200,000	184,650	184,650	8,541,999	184,650	8,476,194	183,898	8,287,057	28,655	189,137	61,964	65,806	21,174	13,697
$200,000 under $500,000	36,297	**40,338	**5,572,438	**40,338	**5,553,624	36,051	4,120,764	8,984	164,805	**14,935	**18,814	6,481	6,645
$500,000 under $1,000,000	**5,396	**	**	**	**	3,999	1,185,226	1,615	82,829	**	**	993	2,179
$1,000,000 or more	**	1,355	1,450,754	1,355	1,447,872	1,338	1,339,361	652	108,511	609	2,882	433	2,573
Total nontaxable returns	**20,249,022**	**1,548,387**	**487,925**	—	—	--	—	—	—	**1,930,994**	**606,402**	**127,129**	**51,897**
All returns, summary:													
Under $5,000	23,935,751	7,718,142	1,304,043	6,808,288	1,086,711	6,799,564	1,043,385	8,724	43,326	1,502,503	296,167	56,459	19,629
$5,000 under $10,000	19,892,956	17,589,619	10,467,427	17,135,489	9,909,865	17,132,453	9,903,244	4,606	6,621	1,588,073	597,305	64,407	15,063
$10,000 under $15,000	14,551,350	14,434,226	18,679,217	14,328,901	17,959,309	14,324,563	17,944,642	10,320	14,668	1,371,243	719,907	86,296	23,532
$15,000 under $20,000	11,197,191	11,170,157	23,102,676	11,127,040	22,460,697	11,125,653	22,434,596	15,476	26,101	1,051,647	641,979	87,833	22,881
$20,000 or more	15,093,141	15,057,610	92,195,440	15,021,649	90,384,887	15,014,413	89,475,330	207,609	909,557	2,067,858	1,810,553	304,994	128,631

Footnotes at end of table.

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

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

Size of adjusted gross income	Other taxes—Continued												Earned income credit used to offset other taxes		Number of returns with no tax liability
	Tax on premature distributions from—				Self-employment taxes		Social security taxes on tip income				Tax on excess contributions to individual retirement accounts				
	Individual retirement accounts		Self-employed retirement plans				Not reported to employer		Uncollected by employer						
	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)	(28)
All returns, total	**7,222**	**950**	**5,804**	**1,608**	**7,170,375**	**3,839,696**	**71,693**	**3,851**	**4,832**	**225**	**83,593**	**1,716**	**704,570**	**118,579**	**18,700,635**
Under $2,000	—	—	*66	*14	453,866	64,414	*3,315	*42	—	—	5,324	148	99,882	13,349	9,571,953
$2,000 under $4,000	—	—	*1,073	*118	636,319	118,030	11,521	398	*333	*18	3,080	71	186,682	35,254	5,251,904
$4,000 under $6,000	—	—	—	—	698,926	196,763	13,324	610	*2,761	*98	4,987	112	257,478	55,241	2,573,293
$6,000 under $8,000	*234	*32	*538	*16	623,744	232,908	11,491	693	*297	*26	5,632	89	160,526	14,735	912,199
$8,000 under $10,000	*273	*34	*17	*1	554,740	242,207	*3,521	*331	*28	*5	6,430	81	—	—	211,597
$10,000 under $12,000	*33	*2	*28	*2	569,720	280,933	3,010	146	—	—	4,159	89	—	—	75,432
$12,000 under $14,000	*111	*18	—	—	507,785	280,147	8,666	439	*1,276	*72	5,426	112	—	—	33,479
$14,000 under $16,000	*248	*39	—	—	456,492	270,058	2,405	74	—	—	10,062	265	—	—	17,362
$16,000 under $18,000	*57	*3	—	—	428,536	259,014	*1,983	*180	*34	*1	4,330	192	—	—	7,987
$18,000 under $20,000	*1,308	*188	—	—	338,127	220,060	4,860	139	*34	*1	4,951	109	—	—	9,898
$20,000 under $25,000	*3,104	*343	*2,513	*905	577,068	420,342	4,720	82	*69	*4	10,174	107	—	—	17,968
$25,000 under $30,000	*282	*11	*6	*6	393,896	328,167	*1,220	*112	—	—	6,902	179	—	—	3,980
$30,000 under $50,000	*1,563	*278	*517	*108	600,751	582,125	*1,549	*211	—	—	9,659	96	—	—	11,280
$50,000 under $100,000	—	—	884	324	271,132	282,789	*44	*119	—	—	2,123	52	—	—	1,896
$100,000 under $200,000	*3	*1	*139	*113	49,136	51,505	*64	*277	—	—	282	10	—	—	350
$200,000 under $500,000	**6	**1	*20	*1	8,909	9,034	—	—	—	—	64	4	—	—	50
500,000 under $1,000,000	**	**	**3	**(1)	912	895	—	—	—	—	**8	**(1)	—	—	**7
$1,000,000 or more	—	—	**	**	316	307	—	—	—	—	**	**	—	—	**
Taxable returns, total	**6,980**	**916**	**4,379**	**1,471**	**5,311,777**	**3,289,581**	**55,430**	**2,865**	**4,604**	**223**	**69,604**	**1,408**	**531**	**102**	**—**
Under $2,000	—	—	—	—	1,894	1,200	—	—	—	—	**1,850	**35	315	28	—
$2,000 under $4,000	—	—	—	—	109,825	21,818	*3,811	*49	*333	*18	**	**	*199	*73	—
$4,000 under $6,000	—	—	—	—	304,420	82,127	*8,938	*362	*2,761	*98	2,653	71	*17	*1	—
$6,000 under $8,000	*28	*(1)	*269	*12	406,107	146,769	11,463	684	*269	*23	1,679	45	—	—	—
$8,000 under $10,000	*270	*34	—	—	462,200	193,279	*2,721	*238	*28	*5	6,363	79	—	—	—
$10,000 under $12,000	—	—	*28	*2	518,874	252,752	3,010	146	—	—	3,808	85	—	—	—
$12,000 under $14,000	*111	*18	—	—	469,343	250,646	8,666	439	*1,276	*72	5,368	108	—	—	—
$14,000 under $16,000	*248	*39	—	—	432,779	249,431	2,405	74	—	—	9,937	261	—	—	—
$16,000 under $18,000	*57	*3	—	—	411,879	243,645	*1,983	*180	*34	*1	4,126	171	—	—	—
$18,000 under $20,000	*1,308	*188	—	—	323,926	205,689	4,860	139	*34	*1	4,751	104	—	—	—
$20,000 under $25,000	*3,104	*343	*2,513	*905	564,411	407,171	4,720	82	*69	*4	10,041	106	—	—	—
$25,000 under $30,000	*282	*11	*6	*6	383,949	317,358	*1,220	*112	—	—	6,895	179	—	—	—
$30,000 under $50,000	*1,563	*278	*517	*108	592,784	574,129	*1,549	*211	—	—	9,659	96	—	—	—
$50,000 under $100,000	—	—	884	324	270,207	281,930	*44	*119	—	—	2,123	52	—	—	—
$100,000 under $200,000	*3	*1	*139	*113	49,050	51,408	*40	*31	—	—	279	10	—	—	—
$200,000 under $500,000	**6	**1	*20	*1	8,901	9,026	—	—	—	—	64	4	—	—	—
500,000 under $1,000,000	**	**	**3	**(1)	912	895	—	—	—	—	**8	**(1)	—	—	—
$1,000,000 or more	—	—	**	**	316	307	—	—	—	—	**	**	—	—	—
Total nontaxable returns	**242**	**35**	**1,425**	**138**	**1,858,598**	**550,117**	**16,263**	**987**	**228**	**2**	**13,989**	**308**	**704,039**	**118,477**	**18,700,635**
All returns, summary:															
Under $5,000	—	—	*1,139	*131	1,438,132	275,015	20,795	831	*3,094	*116	11,315	295	411,974	78,835	16,217,609
$5,000 under $10,000	*507	*67	*555	*18	1,529,463	579,307	22,377	1,242	*325	*31	14,138	205	292,596	39,744	2,303,337
$10,000 under $15,000	*392	*59	*28	*2	1,309,741	693,593	12,019	598	*1,276	*72	13,555	326	—	—	117,124
$15,000 under $20,000	*1,365	*191	—	—	990,919	616,618	8,905	379	*68	*2	15,373	441	—	—	27,034
$20,000 or more	4,958	633	4,082	1,457	1,902,120	1,675,165	7,597	800	*69	*4	29,212	449	—	—	35,531

Footnotes at end of table.

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

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

Size of adjusted gross income	Returns with taxpayments													
	Total		Income tax withheld		Estimated tax payments		Payment with request for extension of filing time		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Other taxpayments	
	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	**78,759,921**	**158,634,719**	**73,310,584**	**132,132,507**	**7,842,389**	**24,680,528**	**347,811**	**1,323,794**	**1,832,105**	**380,938**	**1,610,812**	**108,723**	**19,630**	**8,230**
Under $2,000	8,358,051	1,008,791	8,063,287	832,169	165,966	140,776	5,390	14,630	3,139	1,511	207,607	19,594	*10	*111
$2,000 under $4,000	7,885,596	2,149,891	7,569,423	2,017,859	283,334	121,831	12,365	3,023	*285	*4	110,914	7,046	*2,996	*128
$4,000 under $6,000	7,734,385	3,902,565	7,154,520	3,652,149	597,092	233,707	29,508	8,306	*361	*24	121,324	8,176	*2,984	*203
$6,000 under $8,000	7,677,257	5,909,733	6,905,563	5,398,374	842,162	496,148	22,031	5,493	5,231	1,226	121,456	7,917	*2,984	*576
$8,000 under $10,000	6,826,076	7,414,279	6,209,516	6,833,855	742,629	564,745	15,162	8,076	*1,881	*92	103,868	7,485	*100	*26
$10,000 under $12,000	5,976,599	8,361,688	5,516,403	7,696,608	608,222	642,405	19,602	14,821	10,195	992	104,885	6,862	—	—
$12,000 under $14,000	5,592,278	9,588,894	5,222,548	8,895,255	533,941	673,294	15,816	11,086	27,638	3,133	103,562	6,055	**1,277	**72
$14,000 under $16,000	5,212,513	10,630,954	4,927,786	9,939,641	448,982	660,916	16,800	18,708	94,573	5,186	95,094	6,502	—	—
$16,000 under $18,000	4,642,331	10,989,483	4,398,241	10,269,037	409,803	674,693	17,173	19,290	256,222	20,716	93,437	5,744	**	**
$18,000 under $20,000	3,923,890	10,753,453	3,740,493	10,039,854	352,866	662,421	15,974	13,747	252,896	32,737	80,748	4,612	*1,309	*83
$20,000 under $25,000	6,588,518	22,110,441	6,250,615	20,453,957	687,662	1,518,048	36,988	53,201	455,294	78,023	149,612	7,157	*1,841	*55
$25,000 under $30,000	3,596,938	15,757,336	3,341,030	14,086,515	537,417	1,550,128	25,122	44,732	306,677	68,287	100,204	5,778	*427	*1,896
$30,000 under $50,000	3,589,706	23,666,949	3,153,959	19,087,603	961,951	4,326,159	59,244	157,963	290,434	85,548	154,479	9,378	2,466	298
$50,000 under $100,000	931,626	14,251,485	696,173	8,228,417	512,989	5,716,071	38,844	251,147	91,712	50,945	49,470	4,427	2,012	478
$100,000 under $200,000	182,682	6,978,892	132,606	3,318,032	124,240	3,389,492	13,342	247,316	27,192	22,228	10,760	1,201	863	624
$200,000 under $500,000	36,106	3,329,970	25,007	1,119,704	28,435	2,004,029	3,596	193,927	7,150	6,572	2,760	580	265	3,158
$500,000 under $1,000,000	4,022	908,811	2,596	169,998	3,486	632,021	605	104,906	934	1,259	453	115	73	512
$1,000,000 or more	1,347	921,106	818	93,482	1,212	673,642	249	153,422	291	456	179	93	23	10
Taxable returns, total	**62,378,424**	**154,785,825**	**57,884,939**	**128,846,540**	**7,162,059**	**24,193,191**	**305,414**	**1,304,059**	**1,817,744**	**376,997**	**1,017,083**	**57,727**	**13,540**	**7,312**
Under $2,000	15,342	45,768	10,205	17,444	5,148	17,478	657	10,272	613	454	1,059	120	—	—
$2,000 under $4,000	3,528,124	1,179,946	3,436,003	1,140,488	118,508	38,614	*4,028	*677	*16	*4	*504	*37	*2,985	*125
$4,000 under $6,000	5,578,980	3,117,172	5,183,545	2,950,181	436,405	161,906	11,964	3,138	*200	*22	35,988	1,925	—	—
$6,000 under $8,000	6,730,757	5,420,612	6,062,830	4,988,158	749,492	424,909	17,993	3,819	3,771	932	55,845	2,783	—	—
$8,000 under $10,000	6,554,069	7,218,048	5,993,319	6,672,157	706,896	534,651	10,750	7,390	*1,587	*70	62,508	3,780	—	—
$10,000 under $12,000	5,865,145	8,252,249	5,429,623	7,615,671	584,278	616,318	19,096	14,418	9,912	915	83,946	4,927	—	—
$12,000 under $14,000	5,531,844	9,523,833	5,180,279	8,846,547	524,506	659,072	15,301	10,537	26,658	2,846	87,076	4,760	**1,277	**72
$14,000 under $16,000	5,176,223	10,579,624	4,906,897	9,908,439	439,471	642,799	16,620	18,514	93,951	5,109	81,855	4,763	—	—
$16,000 under $18,000	4,618,423	10,962,240	4,386,399	10,249,049	404,273	669,010	16,672	19,099	254,288	20,361	84,392	4,720	**	**
$18,000 under $20,000	3,905,185	10,722,066	3,731,935	10,018,972	346,302	653,148	15,945	13,481	252,571	32,609	71,594	3,773	*1,309	*83
$20,000 under $25,000	6,564,709	22,052,189	6,234,014	20,404,257	685,214	1,512,567	36,152	51,799	452,804	77,328	143,362	6,182	*1,841	*55
$25,000 under $30,000	3,582,682	15,730,646	3,331,686	14,065,994	535,507	1,545,198	24,879	44,468	306,016	68,193	94,919	4,897	*427	*1,896
$30,000 under $50,000	3,573,980	23,618,392	3,142,617	19,053,776	956,966	4,313,131	58,917	157,486	288,429	84,963	150,938	8,739	2,466	298
$50,000 under $100,000	929,222	14,230,779	694,776	8,216,654	511,981	5,708,105	38,690	250,498	91,417	50,721	48,976	4,322	2,012	478
$100,000 under $200,000	182,313	6,973,340	132,416	3,316,093	124,003	3,386,968	13,303	246,261	27,146	22,195	10,737	1,200	863	624
$200,000 under $500,000	36,063	3,329,271	24,985	1,119,443	**31,897	**2,635,674	3,593	193,875	**8,074	**9,817	**3,205	**693	264	3,158
$500,000 under $1,000,000	**5,363	**1,829,650	**3,410	**263,218	**	**	605	104,906	**	**	**	**	73	512
$1,000,000 or more	**	**	**	**	1,212	673,642	249	153,422	291	456	179	93	23	10
Total nontaxable returns	**16,381,497**	**3,848,894**	**15,425,645**	**3,285,967**	**680,330**	**487,337**	**42,397**	**19,735**	**14,361**	**3,941**	**593,729**	**50,996**	**6,090**	**918**
All returns, summary:														
Under $5,000	19,892,877	4,775,829	19,035,275	4,380,110	680,536	340,766	36,063	21,728	3,625	1,538	376,200	31,246	*5,990	*441
$5,000 under $10,000	18,588,488	15,609,428	16,867,034	14,354,295	1,950,647	1,216,441	48,393	17,800	7,272	1,319	288,969	18,971	*3,084	*602
$10,000 under $15,000	14,265,925	23,247,359	13,282,002	21,524,537	1,387,778	1,667,211	42,519	33,024	61,680	6,715	257,952	15,801	*1,276	*70
$15,000 under $20,000	11,081,686	27,077,112	10,523,469	25,315,857	966,036	1,646,519	42,846	44,628	579,844	56,049	219,774	13,974	*1,310	*85
$20,000 or more	14,930,945	87,924,991	13,602,804	66,557,707	2,857,392	19,809,591	177,990	1,206,614	1,179,684	315,318	467,917	28,730	7,970	7,032

Footnotes at end of table.

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

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

Size of adjusted gross income	Earned income credit, refundable portion		Tax overpayment						Tax due at time of filing					
			Total		Refund		Credit on 1977 estimated tax		Total		Tax paid with return		Balance due after remittance	
	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
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**4,644,338**	**935,050**	**64,976,027**	**31,304,595**	**63,019,071**	**29,192,152**	**2,531,755**	**2,112,443**	**16,930,514**	**17,483,628**	**15,396,369**	**15,950,115**	**2,753,246**	**1,533,513**
Under $2,000	892,525	100,306	8,407,519	1,060,433	8,338,945	995,280	90,025	65,153	369,152	63,667	331,323	55,111	43,545	8,556
$2,000 under $4,000	1,350,034	356,488	7,827,277	2,154,847	7,749,994	2,118,768	130,672	36,079	871,216	98,135	772,744	82,507	138,905	15,628
$4,000 under $6,000	1,709,527	411,385	7,237,627	2,553,698	7,087,547	2,509,969	201,347	43,729	1,267,057	235,689	1,093,760	189,705	264,010	45,984
$6,000 under $8,000	692,252	66,872	6,821,611	2,538,235	6,570,070	2,449,489	322,476	88,746	1,314,284	341,669	1,126,633	282,520	314,574	59,149
$8,000 under $10,000	—	—	5,790,270	2,404,057	5,587,640	2,327,386	261,801	76,671	1,232,264	423,270	1,092,836	354,705	266,691	68,566
$10,000 under $12,000	—	—	4,950,231	2,301,230	4,780,952	2,211,161	211,404	90,069	1,167,590	490,157	1,002,876	395,705	263,391	94,452
$12,000 under $14,000	—	—	4,536,633	2,349,285	4,404,548	2,274,657	171,317	74,627	1,139,541	526,033	1,003,972	440,475	219,836	85,559
$14,000 under $16,000	—	—	4,169,001	2,374,828	4,057,882	2,289,329	141,668	85,499	1,097,207	510,940	982,191	435,222	194,680	75,718
$16,000 under $18,000	—	—	3,607,832	2,236,952	3,489,386	2,151,622	147,462	85,329	1,080,342	607,688	990,467	532,454	153,902	75,233
$18,000 under $20,000	—	—	2,917,002	1,994,265	2,834,418	1,925,548	101,025	68,716	1,034,240	579,165	931,085	502,943	159,825	76,222
$20,000 under $25,000	—	—	4,446,457	3,355,765	4,289,513	3,221,827	196,277	133,937	2,190,279	1,396,246	2,060,715	1,257,849	243,974	138,397
$25,000 under $30,000	—	—	2,142,134	1,908,006	2,014,945	1,764,110	153,669	143,896	1,484,881	1,324,177	1,406,860	1,181,604	178,253	142,573
$30,000 under $50,000	—	—	1,741,073	2,376,949	1,567,086	2,027,405	234,314	349,544	1,891,244	3,442,600	1,833,811	3,213,310	228,995	229,290
$50,000 under $100,000	—	—	320,275	1,061,542	215,421	655,960	130,873	405,583	626,090	3,382,785	606,376	3,165,172	68,564	217,613
$100,000 under $200,000	—	—	50,473	392,832	26,869	199,788	29,445	193,044	134,108	1,956,288	130,406	1,853,395	11,769	102,893
$200,000 under $500,000	—	—	9,182	157,312	3,443	52,247	6,801	105,064	27,076	1,128,656	26,454	1,087,160	2,019	41,495
$500,000 under $1,000,000	—	—	1,047	41,904	296	9,538	873	32,366	2,977	404,359	2,914	393,053	232	11,306
$1,000,000 or more	—	—	383	42,457	116	8,067	306	34,390	966	572,105	946	527,226	81	44,879
Taxable returns, total	**—**	**—**	**48,496,090**	**26,720,692**	**46,756,372**	**24,819,406**	**2,193,363**	**1,901,288**	**15,869,049**	**17,195,744**	**14,467,886**	**15,703,547**	**2,584,118**	**1,492,198**
Under $2,000	—	—	9,407	24,381	8,844	20,064	3,919	4,317	61,955	25,170	57,341	21,392	7,620	3,778
$2,000 under $4,000	—	—	3,335,071	852,518	3,306,190	844,654	51,177	7,864	612,079	59,614	540,756	50,122	105,474	9,492
$4,000 under $6,000	—	—	5,024,760	1,381,308	4,912,144	1,361,592	139,784	19,716	1,065,804	196,063	930,915	160,875	214,230	35,188
$6,000 under $8,000	—	—	5,900,183	2,015,882	5,672,528	1,955,011	275,760	60,871	1,191,790	299,814	1,024,333	248,596	284,555	51,218
$8,000 under $10,000	—	—	5,558,305	2,231,601	5,367,579	2,166,737	240,160	64,864	1,173,740	394,285	1,041,206	330,211	258,202	64,074
$10,000 under $12,000	—	—	4,858,051	2,209,007	4,697,961	2,129,666	196,588	79,341	1,140,942	473,902	978,974	381,638	259,694	92,265
$12,000 under $14,000	—	—	4,491,959	2,295,247	4,366,172	2,227,504	163,586	67,742	1,114,789	505,439	981,724	422,957	215,642	82,482
$14,000 under $16,000	—	—	4,144,108	2,331,837	4,036,541	2,259,162	134,939	72,676	1,081,466	496,346	967,086	421,159	192,807	75,187
$16,000 under $18,000	—	—	3,595,530	2,215,495	3,478,392	2,132,329	143,916	83,165	1,067,794	596,237	978,297	521,343	153,246	74,894
$18,000 under $20,000	—	—	2,905,446	1,969,285	2,825,029	1,903,076	98,432	66,209	1,024,325	568,104	921,236	491,956	159,759	78,148
$20,000 under $25,000	—	—	4,430,198	3,302,678	4,274,999	3,171,899	194,021	130,779	2,180,975	1,387,234	2,051,845	1,249,371	243,340	137,863
$25,000 under $30,000	—	—	2,134,659	1,889,008	2,008,354	1,747,221	152,279	141,787	1,476,437	1,314,765	1,398,432	1,172,211	178,237	142,554
$30,000 under $50,000	—	—	1,729,584	2,332,520	1,557,667	1,994,375	231,319	338,145	1,886,371	3,436,596	1,829,194	3,207,624	228,733	228,972
$50,000 under $100,000	—	—	318,154	1,041,834	213,533	640,695	130,216	401,139	625,493	3,381,156	605,863	3,163,645	**80,247	**320,403
$100,000 under $200,000	—	—	50,108	387,376	26,617	196,298	29,303	191,078	134,075	1,956,035	130,375	1,853,143	**	**
$200,000 under $500,000	—	—	9,142	156,619	3,415	51,781	6,785	104,838	**30,048	**1,532,880	**29,363	**1,480,079	2,019	41,495
$500,000 under $1,000,000	—	—	**1,425	**84,096	**407	**17,339	873	32,366	**	**	**	**	232	11,306
$1,000,000 or more	—	—	**	**	**	**	306	34,390	966	572,105	946	527,226	81	44,879
Total nontaxable returns	**4,644,338**	**935,050**	**16,479,937**	**4,583,903**	**16,262,699**	**4,372,746**	**338,392**	**211,157**	**1,061,465**	**287,884**	**928,483**	**246,569**	**169,128**	**41,315**
All returns, summary:														
Under $5,000	3,101,730	701,761	19,710,904	4,438,270	19,501,221	4,321,781	300,274	116,489	1,819,460	264,723	1,607,153	221,525	294,537	43,198
$5,000 under $10,000	1,542,608	233,289	16,373,400	6,272,999	15,832,975	6,079,110	706,047	193,889	3,234,513	897,708	2,810,143	743,022	733,188	154,686
$10,000 under $15,000	—	—	11,654,976	5,849,110	11,287,833	5,632,510	467,373	216,600	2,866,461	1,280,968	2,507,797	1,064,802	580,137	216,166
$15,000 under $20,000	—	—	8,525,723	5,407,449	8,279,353	5,219,809	305,503	187,641	2,652,459	1,433,014	2,402,794	1,241,997	411,497	191,017
$20,000 or more	—	—	8,711,024	9,336,766	8,117,689	7,938,942	752,558	1,397,824	6,357,621	13,607,216	6,068,482	12,678,770	733,887	928,446

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

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include data thus deleted from another size class.

†Less than $500.

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

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

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

Size of tax due	Number of returns	Total tax liability	Tax due at time of filing	Tax withheld	
				Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)
Total	**18,930,514**	**64,407,132**	**17,483,628**	**11,399,234**	**32,460,715**
$1 under $25	1,135,313	1,622,629	13,653	826,501	1,389,498
$25 under $50	1,202,268	1,618,020	43,699	814,415	1,376,224
$50 under $75	1,006,223	1,456,412	61,921	649,589	1,205,403
$75 under $100	842,422	1,373,844	72,890	568,977	1,143,873
$100 under $125	755,298	1,276,617	84,374	551,900	1,058,624
$125 under $150	718,468	1,279,494	97,798	480,744	1,009,753
$150 under $200	1,209,316	2,301,228	210,685	849,633	1,799,210
$200 under $300	1,928,115	4,103,592	478,118	1,381,704	3,093,822
$300 under $400	1,258,814	3,324,960	436,420	933,755	2,383,042
$400 under $500	976,425	2,803,318	436,730	702,266	1,965,108
$500 under $1,000	2,606,193	9,135,600	1,845,837	1,816,072	5,653,399
$1,000 under $1,500	1,059,585	4,884,650	1,286,749	660,844	2,565,984
$1,500 or more	2,232,074	29,226,769	12,414,754	1,162,834	7,816,774

Size of tax due	Estimated tax payments		All other taxpayments[1]	
	Number of returns	Amount	Number of returns	Amount
	(6)	(7)	(8)	(9)
Total	**3,943,956**	**13,798,268**	**1,378,083**	**664,521**
$1 under $25	202,612	193,626	38,340	25,851
$25 under $50	199,679	187,530	48,801	10,566
$50 under $75	177,902	176,177	51,189	12,911
$75 under $100	131,071	148,744	51,505	8,338
$100 under $125	119,880	127,154	26,293	6,464
$125 under $150	140,329	165,037	30,533	6,906
$150 under $200	196,866	280,077	79,889	11,257
$200 under $300	344,002	505,955	89,716	25,697
$300 under $400	271,302	483,197	75,120	22,300
$400 under $500	205,238	378,053	57,719	23,426
$500 under $1,000	678,043	1,564,585	260,173	71,779
$1,000 under $1,500	317,323	983,006	132,601	48,910
$1,500 or more	959,709	8,605,126	436,204	390,115

[1]Comprised of tax paid with request for extension of filing time, excess social security tax withheld, credit for Federal tax on nonhighway-use gasoline and other taxpayments.
NOTE: Detail may not add to total because of rounding.

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

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

Size of tax overpayment	Number of returns	Total tax liability	Overpayment				
			Total	Refund		Credit on 1977 estimated tax	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	**64,976,027**	**81,160,881**	**31,304,595**	**63,019,071**	**29,192,152**	**2,531,755**	**2,112,443**
$1 under $25	2,779,452	1,707,030	34,330	2,647,157	32,646	140,355	1,684
$25 under $50	2,689,408	1,697,624	99,009	2,560,299	94,155	133,082	4,854
$50 under $75	2,627,920	1,845,537	162,799	2,512,140	155,665	117,206	7,134
$75 under $100	2,458,690	1,817,925	213,784	2,382,923	205,144	100,582	8,640
$100 under $125	2,480,712	1,942,901	277,373	2,384,606	265,513	112,265	11,860
$125 under $150	2,552,807	2,071,854	351,275	2,459,685	336,881	106,877	14,394
$150 under $200	5,069,436	4,200,465	883,926	4,925,587	856,166	166,739	27,761
$200 under $300	10,532,655	9,605,615	2,830,656	10,323,181	2,573,521	247,853	57,136
$300 under $400	8,336,452	8,525,412	2,892,635	8,156,635	2,822,622	220,284	70,013
$400 under $500	6,111,062	7,632,390	2,722,589	6,009,054	2,667,310	140,190	55,279
$500 under $1,000	13,039,159	19,749,596	9,058,190	12,734,025	8,792,427	440,142	265,763
$1,000 under $1,500	3,676,687	8,104,024	4,415,951	3,553,977	4,224,588	194,832	191,363
$1,500 or more	2,621,587	12,260,507	7,562,076	2,389,802	6,165,514	411,348	1,396,562

Size of tax overpayment	Tax withheld		Estimated tax payments		All other taxpayments[1]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)
Total	**61,861,044**	**99,575,415**	**3,881,567**	**10,830,751**	**2,369,274**	**1,124,259**
$1 under $25	2,548,775	1,518,458	218,061	195,986	77,318	26,207
$25 under $50	2,404,849	1,590,000	221,212	188,199	72,004	14,474
$50 under $75	2,356,606	1,753,355	229,138	231,704	60,939	17,639
$75 under $100	2,264,528	1,839,674	158,080	172,548	59,241	9,841
$100 under $125	2,300,341	2,024,735	186,162	179,409	59,742	8,531
$125 under $150	2,389,487	2,187,889	168,569	206,560	53,640	14,973
$150 under $200	4,846,877	4,718,864	278,690	319,036	86,558	23,405
$200 under $300	10,102,274	11,510,063	429,592	573,323	169,694	39,921
$300 under $400	8,039,702	10,721,912	332,388	484,867	145,217	30,478
$400 under $500	5,982,813	9,764,829	231,448	409,636	143,849	35,439
$500 under $1,000	12,710,011	26,772,223	650,220	1,511,834	563,163	118,443
$1,000 under $1,500	3,544,584	11,473,210	266,039	918,877	385,678	105,019
$1,500 or more	2,370,197	13,700,204	511,968	5,438,772	492,231	679,888

[1]Comprised of tax paid with request for extension of filing time, excess social security tax withheld, credit for Federal tax on nonhighway-use gasoline, and other taxpayments.

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

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

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

Tax rate classes	Classified by the highest marginal 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		Tax generated		Income tax after credits[1]			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	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)
All Returns												
Total	**68,716,772**	**1,029,144,607**	**670,686,818**	**97,814,273**	**153,461,227**	**26,392,197**	**140,800,398**	**13.7**	**21.0**	**68,716,772**	**670,686,818**	**153,467,961**
14 percent	4,043,139	16,842,681	1,559,556	1,559,556	218,266	218,338	29,962	0.2	1.9	68,716,772	55,156,900	7,721,966
15 percent	3,388,966	17,262,150	3,807,492	1,260,132	545,566	189,020	235,797	1.4	6.2	60,813,982	48,450,465	7,267,570
16 percent	3,802,982	22,473,895	7,060,228	1,510,293	1,043,822	241,647	594,124	2.6	8.4	61,284,667	49,541,479	7,926,637
17 percent	3,091,901	21,323,049	8,356,221	1,171,488	1,276,601	199,153	951,189	4.5	11.4	54,109,693	43,435,772	7,384,081
18 percent	971,477	6,872,505	2,917,140	974,186	467,210	175,354	261,175	3.8	9.0	3,371,992	5,775,216	1,039,539
19 percent	13,844,280	129,460,162	67,251,720	22,064,128	11,225,764	4,192,185	9,294,279	7.2	13.8	53,418,307	152,250,530	28,927,601
21 percent	3,615,486	27,692,609	17,973,859	3,511,915	3,231,859	737,502	2,843,611	10.3	15.8	11,529,277	19,339,497	4,061,294
22 percent	9,950,292	153,949,197	96,059,423	18,888,785	17,473,304	4,155,533	15,335,194	10.0	16.0	28,044,750	88,057,405	19,372,629
23 percent	389,747	5,244,409	3,478,829	360,853	659,660	82,996	578,496	11.0	16.6	1,016,509	1,614,377	371,307
24 percent	2,505,368	24,392,193	17,405,264	2,373,056	3,350,418	569,534	2,985,316	12.2	17.2	7,913,791	13,189,902	3,165,577
25 percent	9,040,839	165,028,109	113,509,711	14,587,693	22,455,346	3,646,925	20,505,028	12.4	18.1	23,113,134	62,468,731	15,617,183
27 percent	1,468,636	21,679,382	16,326,650	1,335,498	3,483,002	360,584	3,199,174	14.8	19.6	3,792,640	5,983,506	1,615,547
28 percent	4,315,495	105,418,877	75,350,096	7,661,638	15,946,289	2,145,259	14,911,456	14.1	19.8	10,522,958	31,656,118	8,863,713
29 percent	734,745	12,338,184	9,503,055	686,115	2,131,279	198,973	1,988,953	16.1	20.9	2,080,701	3,378,027	979,628
31 percent	518,544	10,028,943	7,827,290	469,378	1,826,092	145,507	1,723,802	17.2	22.0	1,499,772	2,431,834	753,869
32 percent	2,416,620	69,420,123	51,432,405	4,216,609	11,694,586	1,349,315	11,030,992	15.9	21.4	6,158,315	18,712,841	5,988,109
34 percent	269,349	5,796,774	4,570,210	260,626	1,120,343	88,613	1,058,933	18.3	23.2	876,560	1,475,048	501,516
35 percent	19,087	569,655	400,752	19,012	98,263	6,654	92,969	16.3	23.2	77,661	136,160	47,656
36 percent	1,450,527	46,633,107	35,350,177	2,412,689	8,684,634	868,568	8,271,468	17.7	23.4	4,329,818	12,785,385	4,602,738
38 percent	128,207	3,440,183	2,744,424	125,836	731,778	47,818	706,002	20.5	25.7	483,143	835,708	317,569
39 percent	757,028	28,725,338	21,779,237	1,335,499	5,704,446	520,845	5,465,357	19.0	25.1	2,396,148	7,821,375	3,050,336
40 percent	114,402	3,382,682	2,750,945	234,101	778,886	93,640	753,803	22.3	27.4	320,707	1,059,234	423,694
41 percent	6,839	233,392	181,980	4,166	49,441	1,708	45,411	19.5	25.0	34,229	58,946	24,168
42 percent	405,833	17,707,351	13,537,558	739,718	3,775,405	310,682	3,595,079	20.3	26.6	1,666,510	5,731,934	2,407,412
45 percent	344,273	15,813,491	12,122,387	690,991	3,604,033	310,946	3,445,323	21.8	28.4	1,466,760	5,409,291	2,434,181
48 percent	202,307	10,837,241	8,343,075	362,331	2,596,909	173,919	2,485,348	22.9	29.8	990,995	3,462,086	1,661,801
50 percent regular rate	285,645	16,643,690	12,956,561	988,013	4,321,365	494,007	4,163,998	25.0	32.1	900,382	5,675,878	2,837,939
50 percent capital gains rate	12,283	902,535	689,778	122,949	250,965	61,471	243,231	26.9	35.3	142,098	1,097,284	548,613
50 percent maximum tax rate	52,398	5,861,242	4,667,943	1,975,971	1,929,911	987,973	1,864,860	31.8	40.0	231,877	8,974,576	4,487,230
51 percent	1,116	56,718	43,309	901	14,120	460	13,807	24.3	31.9	10,921	20,511	10,461
52 percent	3,107	167,373	131,229	6,323	44,798	3,288	43,442	26.0	33.1	10,349	34,131	17,748
53 percent	181,748	13,266,169	10,443,693	842,486	3,812,995	446,518	3,675,989	27.7	35.2	360,080	2,755,357	1,460,339
55 percent	124,125	9,834,382	7,882,589	514,461	3,069,967	282,954	2,967,706	30.2	37.6	288,109	2,033,112	1,118,211
56 percent	508	36,251	25,831	431	9,663	241	9,232	25.5	35.7	5,418	10,126	5,670
58 percent	61,124	6,164,607	4,930,071	279,948	2,044,322	162,370	1,982,001	32.2	40.2	148,918	1,211,742	702,810
59 percent	300	26,420	20,823	963	8,907	568	8,588	32.5	41.2	2,868	15,441	9,110
60 percent	50,114	5,037,328	4,087,381	210,093	1,744,069	126,056	1,699,440	33.7	41.6	144,300	1,075,770	645,462
61 percent	798	77,637	58,986	2,204	25,157	1,345	24,824	32.0	42.1	2,960	14,443	8,810
62 percent	50,128	5,823,880	4,730,723	313,077	2,110,270	194,108	2,055,175	35.3	43.4	115,568	1,268,084	786,212
63 percent	819	82,712	69,199	2,890	30,501	1,821	30,041	36.3	43.4	2,373	14,652	9,230
64 percent	28,180	3,958,710	3,219,067	184,344	1,504,978	117,980	1,468,303	37.1	45.6	75,208	887,027	567,697
66 percent	17,709	2,794,418	2,274,181	119,456	1,099,788	78,841	1,073,671	38.4	47.2	53,737	666,049	439,593
67 percent	383	63,904	50,102	3,178	25,016	2,129	24,352	38.1	48.6	1,029	14,619	9,795
68 percent	11,999	2,117,337	1,736,783	87,463	863,680	59,475	839,848	39.7	48.4	39,956	519,910	353,539
69 percent	8,170	1,662,027	1,343,929	60,320	689,817	41,621	676,751	40.7	50.4	30,525	406,713	280,632
70 percent	29,749	12,001,584	9,724,955	3,282,507	5,687,735	2,297,756	5,546,896	46.2	57.0	29,749	3,773,627	2,641,539

Footnotes at end of table.

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

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

Tax rate classes	Classified by the highest marginal 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		Tax generated		Income tax after credits[1]			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of— Adjusted gross income	As a percent of— Income subject to tax			
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Joint Returns and Returns of Surviving Spouses												
Total	**40,212,686**	**776,750,832**	**509,146,815**	**74,029,064**	**118,494,517**	**20,381,574**	**109,251,413**	**14.1**	**21.5**	**40,212,686**	**509,146,815**	**118,499,844**
14 percent	1,551,283	9,082,018	805,997	805,997	112,859	112,840	10,844	0.1	1.3	40,212,686	39,467,400	5,525,436
15 percent	1,705,754	11,589,232	2,549,828	844,074	365,392	126,611	122,793	1.1	4.8	38,661,403	37,799,723	5,669,958
16 percent	1,746,953	13,789,117	4,354,928	861,022	644,244	137,764	364,816	2.6	8.4	36,955,649	36,069,718	5,771,155
17 percent	1,697,921	15,173,344	5,930,730	836,967	906,110	142,284	653,920	4.3	11.0	35,208,696	34,347,742	5,839,116
18 percent	—	—	—	—	—	—	—	—	—	—	—	—
19 percent	7,991,601	93,971,408	48,378,402	16,411,998	8,072,265	3,118,280	6,628,455	7.1	13.7	33,510,775	118,488,694	22,512,852
21 percent	—	—	—	—	—	—	—	—	—	—	—	—
22 percent	9,029,322	144,705,189	90,250,427	18,015,851	16,426,256	3,963,487	14,430,921	10.0	16.0	25,519,174	83,975,259	18,474,557
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	6,621,628	135,481,564	91,780,535	12,320,999	18,042,815	3,080,251	16,531,870	12.2	18.0	16,489,852	51,793,895	12,948,474
27 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	4,078,447	101,804,356	72,709,212	7,454,060	15,381,174	2,087,137	14,386,756	14.1	19.8	9,868,224	30,613,168	8,571,687
29 percent	—	—	—	—	—	—	—	—	—	—	—	—
31 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	2,283,354	67,154,539	49,747,869	4,080,789	11,306,127	1,305,852	10,661,588	15.9	21.4	5,789,777	18,106,477	5,794,073
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
36 percent	1,199,365	41,045,309	30,960,346	2,175,586	7,571,223	783,211	7,221,767	17.6	23.3	3,506,422	11,403,814	4,105,373
38 percent	—	—	—	—	—	—	—	—	—	—	—	—
39 percent	703,239	27,711,258	20,980,051	1,289,359	5,495,513	502,850	5,265,957	19.0	25.1	2,307,057	7,704,631	3,004,808
40 percent	—	—	—	—	—	—	—	—	—	—	—	—
41 percent	—	—	—	—	—	—	—	—	—	—	—	—
42 percent	389,145	17,244,958	13,173,506	720,866	3,672,646	302,764	3,495,340	20.3	26.5	1,603,818	5,579,558	2,343,414
45 percent	255,578	12,710,975	9,675,191	474,383	2,856,108	213,472	2,719,614	21.4	28.1	1,214,673	4,309,088	1,939,090
48 percent	194,759	10,536,690	8,144,177	353,817	2,534,173	169,832	2,425,883	23.0	29.8	958,018	3,403,085	1,633,481
50 percent regular rate	237,279	14,578,422	11,298,144	857,868	3,764,959	428,934	3,621,453	24.8	32.1	761,493	5,021,471	2,510,735
50 percent capital gains rate	10,580	795,149	608,748	98,946	220,447	49,470	213,170	26.8	35.0	116,692	907,473	453,713
50 percent maximum tax rate	46,327	5,262,984	4,215,247	1,759,606	1,739,774	879,792	1,680,867	31.8	39.9	209,551	8,100,546	4,050,221
51 percent	—	—	—	—	—	—	—	—	—	—	—	—
52 percent	—	—	—	—	—	—	—	—	—	—	—	—
53 percent	179,456	13,188,504	10,381,717	840,102	3,791,035	445,254	3,654,359	27.7	35.2	352,838	2,724,111	1,443,779
55 percent	94,908	8,310,532	6,649,719	423,496	2,616,156	232,923	2,526,954	30.4	38.0	208,435	1,647,522	906,137
56 percent	—	—	—	—	—	—	—	—	—	—	—	—
58 percent	57,284	5,889,017	4,721,248	261,551	1,959,879	151,699	1,901,956	32.3	40.3	139,505	1,146,067	664,719
59 percent	—	—	—	—	—	—	—	—	—	—	—	—
60 percent	36,019	4,183,442	3,414,552	170,834	1,478,456	102,501	1,440,632	34.4	42.2	98,302	850,418	510,251
61 percent	—	—	—	—	—	—	—	—	—	—	—	—
62 percent	35,538	4,803,297	3,915,418	254,707	1,766,284	157,916	1,720,620	35.8	43.9	78,492	1,008,069	625,003
63 percent	—	—	—	—	—	—	—	—	—	—	—	—
64 percent	21,012	3,332,202	2,735,631	155,254	1,286,649	99,362	1,253,470	37.6	45.8	51,386	697,486	446,391
66 percent	12,257	2,244,738	1,838,827	93,052	894,950	61,414	871,794	38.8	47.4	35,275	509,403	336,206
67 percent	—	—	—	—	—	—	—	—	—	—	—	—
68 percent	8,127	1,681,755	1,390,290	67,748	694,080	46,068	672,337	40.0	48.4	26,303	401,025	272,697
69 percent	5,752	1,352,978	1,099,728	49,325	565,384	34,034	555,627	41.1	50.5	20,151	316,008	218,046
70 percent	19,798	9,107,855	7,436,349	2,350,811	4,329,559	1,645,569	4,217,650	46.3	56.7	19,798	2,754,965	1,928,475

Footnotes at end of table.

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

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

Tax rate classes	Classified by the highest marginal 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		Tax generated		Income tax after credits[1]			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of— Adjusted gross income	As a percent of— Income subject to tax			
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Separate Returns of Husbands and Wives												
Total	**1,590,212**	**14,038,369**	**9,177,311**	**1,347,392**	**2,066,745**	**370,500**	**1,908,413**	**13.6**	**20.8**	**1,590,212**	**9,177,311**	**2,066,795**
14 percent	100,231	247,231	22,547	22,547	3,154	3,157	403	0.2	1.8	1,590,212	767,537	107,455
15 percent	101,815	314,254	75,148	24,240	10,770	3,636	5,874	1.9	7.8	1,489,981	718,323	107,748
16 percent	67,733	256,758	84,613	16,880	12,523	2,701	8,340	3.2	9.9	1,388,166	677,097	108,335
17 percent	96,507	426,511	169,567	24,807	25,914	4,217	19,124	4.5	11.3	1,320,433	638,770	108,251
18 percent	—	—	—	—	—	—	—	—	—	—	—	—
19 percent	340,950	1,924,656	1,008,569	326,669	167,759	62,067	136,986	7.1	13.6	1,223,926	2,092,621	397,598
21 percent	—	—	—	—	—	—	—	—	—	—	—	—
22 percent	294,879	2,295,953	1,469,607	290,091	267,531	63,820	237,352	10.3	16.2	882,976	1,466,285	322,583
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	176,666	1,773,127	1,217,867	157,871	239,125	39,468	220,322	12.4	18.1	588,097	980,733	245,183
27 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	147,561	1,817,539	1,323,806	143,318	280,534	40,129	264,944	14.6	20.0	411,431	671,058	187,896
29 percent	—	—	—	—	—	—	—	—	—	—	—	—
31 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	106,259	1,570,997	1,170,384	107,794	267,115	34,494	254,229	16.2	21.7	263,870	423,016	135,365
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
36 percent	68,520	1,139,396	889,632	67,392	218,168	24,261	211,160	18.5	23.7	157,611	245,574	88,407
38 percent	—	—	—	—	—	—	—	—	—	—	—	—
39 percent	53,789	1,014,081	799,186	46,140	208,933	17,995	199,400	19.7	25.0	89,091	116,744	45,530
40 percent	—	—	—	—	—	—	—	—	—	—	—	—
41 percent	—	—	—	—	—	—	—	—	—	—	—	—
42 percent	10,172	207,366	169,236	6,484	46,740	2,723	45,345	21.9	26.8	35,302	56,744	23,832
45 percent	10,810	262,596	204,793	10,213	60,451	4,596	59,415	22.6	29.0	25,130	38,707	17,418
48 percent	5,084	180,413	108,518	6,838	34,138	3,282	33,192	18.4	30.6	14,210	25,090	12,043
50 percent regular rate	1,944	57,242	48,361	5,593	16,462	2,796	15,712	27.4	32.5	9,126	34,166	17,083
50 percent capital gains rate	*50	*2,385	*1,750	*605	*676	*302	*650	*27.3	*37.2	907	6,850	3,425
50 percent maximum tax rate	—	—	—	—	—	—	—	—	—	—	—	—
51 percent	—	—	—	—	—	—	—	—	—	—	—	—
52 percent	—	—	—	—	—	—	—	—	—	—	—	—
53 percent	2,292	77,665	61,976	2,384	21,960	1,264	21,630	27.9	34.9	7,242	31,246	16,560
55 percent	1,068	50,021	38,035	3,812	15,160	2,097	14,872	29.7	39.1	4,884	26,707	14,689
56 percent	—	—	—	—	—	—	—	—	—	—	—	—
58 percent	1,006	51,159	41,451	2,812	17,440	1,631	17,257	33.7	41.6	3,880	19,896	11,540
59 percent	—	—	—	—	—	—	—	—	—	—	—	—
60 percent	868	54,883	41,806	3,005	18,545	1,803	17,762	32.4	42.5	2,876	15,037	9,022
61 percent	—	—	—	—	—	—	—	—	—	—	—	—
62 percent	698	47,709	38,662	3,398	18,041	2,107	15,210	31.9	39.3	2,008	15,426	9,564
63 percent	—	—	—	—	—	—	—	—	—	—	—	—
64 percent	656	53,323	42,090	2,419	20,462	1,548	20,335	38.1	48.3	1,310	8,943	5,724
66 percent	*156	*15,799	*12,187	*981	*6,280	*648	*6249	*39.6	*51.3	652	5,927	3,912
67 percent	—	—	—	—	—	—	—	—	—	—	—	—
68 percent	*49	*5,046	*4,392	*316	*2,341	*215	*2,290	*45.4	*52.1	497	4,785	3,254
69 percent	*57	*6,312	*5,576	*437	*3,071	*302	*3,034	*48.1	*54.4	448	4,308	2,973
70 percent	392	185,948	127,551	70,346	83,453	49,242	77,326	41.6	60.6	392	87,720	61,404

Footnotes at end of table.

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

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

Tax rate classes	Classified by the highest marginal 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		Tax generated		Income tax after credits[1]			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of— Adjusted gross income	As a percent of— Income subject to tax			
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Returns of Single Persons												
Total	**22,633,462**	**194,287,367**	**127,047,443**	**18,607,031**	**27,776,383**	**4,780,772**	**25,318,843**	**13.0**	**19.9**	**22,633,462**	**127,047,443**	**27,777,841**
14 percent	1,970,864	5,596,656	508,159	508,159	71,110	71,142	16,765	0.3	3.3	22,633,462	10,839,458	1,517,524
15 percent	1,581,397	5,358,664	1,182,517	391,818	169,405	58,773	107,130	2.0	9.1	20,662,598	9,932,419	1,489,863
16 percent	1,500,637	5,806,592	1,886,968	386,331	279,391	61,813	212,523	3.7	11.3	19,081,201	9,176,613	1,468,258
17 percent	1,297,473	5,723,194	2,255,924	309,715	344,578	52,652	278,145	4.9	12.3	17,580,564	8,451,260	1,436,714
18 percent	—	—	—	—	—	—	—	—	—	—	—	—
19 percent	4,753,814	26,719,912	14,113,477	4,605,849	2,348,887	875,111	2,003,951	7.5	14.2	16,283,091	27,664,403	5,256,237
21 percent	3,615,486	27,692,609	17,973,859	3,511,915	3,231,859	737,502	2,843,611	10.3	15.8	11,529,277	19,339,497	4,061,294
22 percent	—	—	—	—	—	—	—	—	—	—	—	—
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	2,505,368	24,392,193	17,405,264	2,373,056	3,350,418	569,534	2,985,316	12.2	17.2	7,913,791	13,189,902	3,165,577
25 percent	2,011,482	24,122,715	17,996,823	1,904,967	3,674,257	476,242	3,301,470	13.7	18.3	5,408,423	8,698,849	2,174,712
27 percent	1,316,240	18,912,755	14,364,833	1,202,433	3,075,204	324,657	2,822,556	14.9	19.6	3,396,941	5,363,835	1,448,236
28 percent	—	—	—	—	—	—	—	—	—	—	—	—
29 percent	734,745	12,338,184	9,503,055	686,115	2,131,279	198,973	1,988,953	16.1	20.9	2,080,701	3,378,027	979,628
31 percent	469,396	8,912,560	6,999,621	428,077	1,639,345	132,704	1,547,691	17.4	22.1	1,345,956	2,181,197	676,171
32 percent	—	—	—	—	—	—	—	—	—	—	—	—
34 percent	269,349	5,796,774	4,570,210	260,626	1,120,343	88,613	1,058,933	18.3	23.2	876,560	1,475,048	501,516
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
36 percent	171,909	4,120,400	3,253,281	158,919	832,328	57,211	783,474	19.0	24.1	607,211	1,029,523	370,628
38 percent	114,595	2,996,036	2,407,708	115,808	643,307	44,007	620,374	20.7	25.8	435,302	757,222	287,744
39 percent	—	—	—	—	—	—	—	—	—	—	—	—
40 percent	114,402	3,382,682	2,750,945	234,101	778,886	93,640	753,803	22.3	27.4	320,707	1,059,234	423,694
41 percent	—	—	—	—	—	—	—	—	—	—	—	—
42 percent	—	—	—	—	—	—	—	—	—	—	—	—
45 percent	76,052	2,753,723	2,180,780	203,428	668,763	91,543	648,509	23.6	29.7	206,247	983,292	442,482
48 percent	—	—	—	—	—	—	—	—	—	—	—	—
50 percent regular rate	46,422	2,008,026	1,610,057	124,553	539,945	62,277	526,833	26.2	32.7	129,763	620,241	310,121
50 percent capital gains rate	1,215	77,141	57,710	16,742	21,949	8,370	21,600	28.0	37.4	21,681	158,819	79,405
50 percent maximum tax rate	4,605	418,903	329,533	151,463	138,473	75,730	134,449	32.1	40.8	17,163	648,872	324,432
51 percent	—	—	—	—	—	—	—	—	—	—	—	—
52 percent	—	—	—	—	—	—	—	—	—	—	—	—
53 percent	—	—	—	—	—	—	—	—	—	—	—	—
55 percent	25,680	1,327,082	1,078,213	80,580	396,495	44,319	384,649	29.0	35.7	66,985	321,831	177,007
56 percent	—	—	—	—	—	—	—	—	—	—	—	—
58 percent	—	—	—	—	—	—	—	—	—	—	—	—
59 percent	—	—	—	—	—	—	—	—	—	—	—	—
60 percent	13,227	799,003	631,022	36,253	247,069	21,752	241,047	30.2	38.2	43,122	210,315	126,189
61 percent	—	—	—	—	—	—	—	—	—	—	—	—
62 percent	13,496	933,829	745,239	54,245	312,066	33,632	305,564	32.7	41.0	32,706	236,694	146,750
63 percent	—	—	—	—	—	—	—	—	—	—	—	—
64 percent	5,986	510,766	391,652	23,666	174,708	15,146	171,848	33.6	43.9	20,832	164,276	105,137
66 percent	4,749	458,711	362,722	21,779	169,776	14,374	167,659	36.6	46.2	16,411	131,639	86,881
67 percent	—	—	—	—	—	—	—	—	—	—	—	—
68 percent	3,623	390,946	311,405	17,631	151,549	11,989	149,686	38.3	48.1	12,474	103,015	70,050
69 percent	2,189	265,481	209,330	9,588	105,909	6,616	102,903	38.8	49.2	9,367	78,122	53,904
70 percent	9,061	2,471,829	1,967,136	789,214	1,159,086	552,450	1,139,402	46.1	57.9	9,061	853,839	597,687

Footnotes at end of table.

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

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

Tax rate classes	Classified by the highest marginal 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		Tax generated		Income tax after credits[1]			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of— Adjusted gross income	As a percent of— Income subject to tax			
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Returns of Heads of Households												
Total	**4,280,412**	**44,068,039**	**25,315,250**	**3,830,786**	**5,123,582**	**859,351**	**4,321,729**	**9.8**	**17.1**	**4,280,412**	**25,315,250**	**5,123,481**
14 percent	420,761	1,916,776	222,854	222,854	31,143	31,20(	1,949	0.1	0.9	4,280,412	4,082,505	571,551
15 percent	—	—	—	—	—	—	—	—	—	—	—	—
16 percent	487,659	2,621,428	733,719	246,060	107,664	39,37(	8,445	0.3	1.2	3,859,651	3,618,052	578,888
17 percent	—	—	—	—	—	—	—	—	—	—	—	—
18 percent	971,477	6,872,505	2,917,140	974,186	467,210	175,35(	261,175	3.8	9.0	3,371,992	5,775,216	1,039,539
19 percent	757,915	6,844,186	3,751,272	719,612	636,854	136,72(	524,888	7.7	14.0	2,400,515	4,004,812	760,914
21 percent	—	—	—	—	—	—	—	—	—	—	—	—
22 percent	626,091	6,948,055	4,339,388	582,842	779,517	128,22(	666,922	9.6	15.4	1,642,600	2,615,860	575,489
23 percent	389,747	5,244,409	3,478,829	380,853	659,660	82,99(	576,496	11.0	16.6	1,016,509	1,614,377	371,307
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	231,063	3,650,703	2,514,487	203,857	499,150	50,96(	451,366	12.4	18.0	626,762	995,255	248,814
27 percent	152,396	2,766,627	1,961,816	133,064	407,799	35,92(	376,618	13.6	19.2	395,699	619,670	167,311
28 percent	89,487	1,796,982	1,317,078	64,260	284,580	17,99(	259,757	14.5	19.7	243,303	371,892	104,130
29 percent	—	—	—	—	—	—	—	—	—	—	—	—
31 percent	49,148	1,116,383	827,669	41,301	186,748	12,80(	176,111	15.8	21.3	153,816	250,637	77,697
32 percent	27,007	694,566	514,151	28,025	121,343	8,96(	115,175	16.6	22.4	104,668	183,347	58,671
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	19,087	569,655	400,752	19,012	98,263	6,65(	92,969	16.3	23.2	77,661	136,160	47,656
36 percent	10,733	328,003	246,918	10,792	62,914	3,88(	55,067	16.8	22.3	58,574	106,474	38,331
38 percent	13,612	444,147	336,716	10,028	88,471	3,81(	85,628	19.3	25.4	47,841	78,486	29,825
39 percent	—	—	—	—	—	—	—	—	—	—	—	—
40 percent	—	—	—	—	—	—	—	—	—	—	—	—
41 percent	6,839	233,392	181,980	4,166	49,441	1,70(	45,411	19.5	25.0	34,229	58,946	24,168
42 percent	6,516	255,027	194,817	12,369	56,019	5,19(	54,395	21.3	27.9	27,390	95,633	40,166
45 percent	1,833	86,198	61,623	2,967	18,711	1,33(	17,784	20.6	28.9	20,710	78,203	35,192
48 percent	2,464	120,139	90,381	1,677	28,598	80(	26,272	21.9	29.1	18,767	33,911	16,277
50 percent regular rate	—	—	—	—	—	—	—	—	—	—	—	—
50 percent capital gains rate	*438	*27,860	*21,570	*6,657	*7,893	*3,32(	*7,811	*28.0	*36.2	2,818	24,142	12,070
50 percent maximum tax rate	1,466	159,355	123,162	64,901	51,664	32,45(	49,545	31.1	40.2	5,163	225,158	112,578
51 percent	1,116	56,718	43,309	901	14,120	46(	13,807	24.3	31.9	10,921	20,511	10,461
52 percent	3,107	167,373	131,229	6,323	44,798	3,28(	43,442	26.0	33.1	10,349	34,131	17,748
53 percent	—	—	—	—	—	—	—	—	—	—	—	—
55 percent	2,469	146,746	116,623	6,574	42,156	3,61(	41,230	28.1	35.4	7,805	37,052	20,379
56 percent	508	36,251	25,831	431	9,663	24(	9,232	25.5	35.7	5,418	10,126	5,670
58 percent	2,834	224,431	167,372	15,586	67,003	9,04(	62,788	28.0	37.5	5,533	45,779	26,552
59 percent	300	26,420	20,823	963	8,907	56(	8,588	32.5	41.2	2,868	15,441	9,110
60 percent	—	—	—	—	—	—	—	—	—	—	—	—
61 percent	798	77,637	58,986	2,204	25,157	1,34(	24,824	32.0	42.1	2,960	14,443	8,810
62 percent	396	39,045	31,404	727	13,879	45(	13,780	35.3	43.9	2,362	7,895	4,895
63 percent	819	82,712	69,199	2,890	30,501	1,82(	30,041	36.3	43.4	2,373	14,652	9,230
64 percent	526	62,419	49,693	3,005	23,159	1,92(	22,650	36.3	45.6	1,680	16,322	10,448
66 percent	547	75,171	60,444	3,644	28,782	2,40(	27,968	37.2	46.3	1,399	19,081	12,593
67 percent	383	63,904	50,102	3,178	25,016	2,12(	24,352	38.1	48.6	1,029	14,619	9,795
68 percent	200	39,590	30,696	1,769	15,710	1,20(	15,535	39.2	50.6	682	11,085	7,538
69 percent	172	37,256	29,296	970	15,453	66(	15,188	40.8	51.8	559	8,274	5,709
70 percent	498	235,952	193,919	72,136	115,636	50,49(	112,519	47.7	58.0	498	77,103	53,972

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

[1]Does not include tax from recapture of new house credit, tax on accumulation distributions of trusts, or tax from special income averaging.

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	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	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	**68,716,772**	**674,866,988**	**670,686,818**	**153,481,227**	**68,716,772**	**55,156,900**	**7,721,966**	**60,813,982**	**48,450,485**	**7,267,570**	**61,284,667**	**49,541,479**	**7,926,637**	**54,109,693**	**43,435,772**	**7,384,081**
$1 under $1,000	*14,763	*2,274	*2,274	*318	*14,763	*2,274	*318	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	111,851	47,620	47,620	6,805	111,851	33,846	4,738	42,520	12,485	1,873	*14,921	*1,289	*206	—	—	—
$2,000 under $3,000	1,906,449	615,401	615,401	87,091	1,906,449	551,354	77,190	241,762	42,710	6,407	53,485	15,836	2,534	*21,500	*5,469	*930
$3,000 under $4,000	3,292,361	3,100,796	3,100,796	455,257	3,292,361	1,549,544	216,936	2,757,481	1,065,630	159,845	1,457,518	432,149	69,144	211,209	35,414	6,020
$4,000 under $5,000	3,491,052	5,787,347	5,787,347	895,508	3,491,052	1,914,703	268,058	2,731,739	1,312,941	196,941	2,685,233	1,274,958	203,993	2,267,442	873,332	148,466
$5,000 under $6,000	4,255,464	9,560,047	9,559,931	1,546,670	4,255,464	2,622,085	367,092	3,204,055	1,647,341	247,101	3,050,054	1,576,241	252,199	2,527,800	1,245,239	211,691
$6,000 under $7,000	4,090,315	12,341,733	12,337,355	2,042,258	4,090,315	2,894,046	405,166	3,369,012	2,008,331	301,250	3,274,220	1,890,571	302,491	2,304,574	1,107,438	188,264
$7,000 under $8,000	3,832,547	14,708,844	14,705,100	2,496,890	3,832,547	2,840,768	397,708	3,336,979	2,269,756	340,463	3,458,710	2,231,241	358,999	2,516,869	1,326,425	225,492
$8,000 under $9,000	3,618,956	16,952,046	16,950,153	2,942,307	3,618,956	2,762,999	386,820	3,134,672	2,249,975	337,496	3,437,822	2,505,069	400,811	2,781,511	1,711,514	290,957
$9,000 under $10,000	3,331,528	18,125,153	18,113,905	3,210,980	3,331,528	2,640,947	369,733	2,952,102	2,237,452	335,618	3,238,739	2,486,220	397,795	2,726,654	1,926,480	327,502
$10,000 under $11,000	3,200,381	19,911,601	19,894,528	3,584,649	3,200,381	2,622,030	367,084	2,892,661	2,308,318	346,248	3,138,772	2,537,048	405,928	2,770,802	2,144,111	364,499
$11,000 under $12,000	2,905,315	20,448,962	20,414,619	3,734,692	2,905,315	2,425,961	339,635	2,630,320	2,148,466	322,270	2,878,557	2,383,279	381,325	2,565,761	2,050,802	348,636
$12,000 under $13,000	2,921,572	22,697,101	22,674,615	4,171,863	2,921,572	2,519,406	352,717	2,708,356	2,304,333	345,650	2,901,436	2,490,584	398,493	2,670,383	2,253,200	383,044
$13,000 under $14,000	2,755,239	23,635,554	23,612,564	4,412,420	2,755,239	2,401,566	336,219	2,581,560	2,225,076	333,761	2,735,972	2,377,115	380,338	2,553,594	2,192,904	372,794
$14,000 under $15,000	2,727,050	25,445,292	25,409,042	4,785,363	2,727,050	2,433,324	340,665	2,609,281	2,315,445	347,317	2,719,750	2,424,339	387,894	2,599,556	2,297,773	390,621
$15,000 under $20,000	11,184,796	127,868,628	127,612,880	24,856,508	11,184,796	10,358,218	1,450,151	10,766,615	9,939,187	1,490,878	11,169,801	10,336,948	1,653,912	10,743,746	9,909,761	1,684,659
$20,000 under $25,000	6,645,004	102,905,858	102,496,719	21,255,992	6,645,004	6,393,017	895,022	6,528,345	6,277,398	941,610	6,638,490	6,388,571	1,022,171	6,522,533	6,272,067	1,066,251
$25,000 under $30,000	3,625,818	71,301,024	70,825,686	15,767,841	3,625,818	3,523,473	493,286	3,580,203	3,477,969	521,695	3,625,534	3,523,111	563,698	3,579,893	3,476,783	591,053
$30,000 under $50,000	3,633,647	99,328,991	97,984,112	25,220,218	3,633,647	3,536,090	495,053	3,591,741	3,494,347	524,152	3,633,407	3,535,952	565,752	3,591,456	3,493,965	593,974
$50,000 under $100,000	946,576	48,544,877	47,471,827	16,652,474	946,576	914,409	128,017	932,158	900,140	135,021	946,279	914,224	146,276	932,115	900,012	153,002
$100,000 under $200,000	184,539	19,324,358	19,002,030	8,519,563	184,539	177,503	24,850	181,677	174,629	26,194	184,437	177,405	28,385	181,563	174,557	29,675
$200,000 under $500,000	36,189	8,021,043	7,909,270	4,214,494	36,189	34,374	4,812	35,513	33,700	5,055	36,171	34,364	5,498	35,505	33,694	5,728
$500,000 under $1,000,000	4,012	2,040,753	2,015,489	1,218,210	4,012	3,739	523	3,912	3,639	546	4,011	3,738	598	3,910	3,637	618
$1,000,000 or more	1,348	2,151,684	2,143,555	1,382,857	1,348	1,226	172	1,318	1,196	179	1,348	1,225	196	1,317	1,195	203

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	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	**3,371,992**	**5,775,216**	**1,039,539**	**53,418,307**	**152,250,530**	**28,927,601**	**11,529,277**	**19,339,497**	**4,061,294**	**28,044,750**	**88,057,405**	**19,372,629**	**1,016,509**	**1,614,377**	**371,307**	**7,913,791**	**13,189,902**	**3,165,576**
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	*4,978	*33	*6	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	39,465	18,059	3,431	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	*6,025	*892	*161	1,233,347	410,521	77,999	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $6,000	176,143	85,894	15,461	2,402,188	2,379,096	452,028	—	—	—	30,188	4,035	888	—	—	—	—	—	—
$6,000 under $7,000	390,966	398,237	71,683	2,161,931	3,761,954	714,771	876,544	228,923	48,074	74,722	47,854	10,528	—	—	—	—	—	—
$7,000 under $8,000	373,832	581,703	104,707	2,170,933	3,754,114	713,282	1,639,402	1,585,826	333,023	92,006	109,360	24,059	—	—	—	*5,970	*5,907	*1,416
$8,000 under $9,000	404,262	735,737	132,433	2,595,782	4,017,141	763,257	1,499,498	2,626,458	551,556	110,149	165,312	36,369	—	—	—	589,649	152,796	36,671
$9,000 under $10,000	352,706	668,795	120,383	2,771,122	4,423,931	840,547	1,244,607	2,409,881	506,075	226,151	215,940	47,507	—	—	—	1,119,736	1,058,121	253,949
$10,000 under $11,000	284,915	550,318	99,057	2,891,960	5,361,984	1,018,777	1,040,533	2,059,870	432,573	270,668	330,085	72,619	*1,248	*495	*114	1,008,242	1,743,426	418,422
$11,000 under $12,000	264,945	525,340	94,561	2,739,207	6,200,897	1,178,170	876,583	1,742,151	365,852	412,983	485,454	106,800	65,246	23,207	5,338	862,214	1,636,185	392,684
$12,000 under $13,000	204,971	405,134	72,924	2,823,324	7,632,800	1,450,232	740,218	1,474,447	309,634	869,174	840,701	184,954	123,184	103,298	23,759	731,664	1,468,870	345,329
$13,000 under $14,000	169,168	336,429	60,557	2,700,257	8,112,314	1,541,340	651,221	1,294,655	271,878	1,277,212	1,577,095	346,961	124,050	165,363	38,033	643,301	1,271,063	305,055
$14,000 under $15,000	114,150	228,255	41,086	2,692,821	8,833,062	1,678,282	533,289	1,065,318	223,717	1,686,337	2,747,500	604,450	101,344	160,941	37,016	530,354	1,051,406	252,337
$15,000 under $20,000	411,780	822,350	148,023	11,128,587	39,577,300	7,519,687	1,497,776	2,992,861	628,501	8,920,789	26,427,266	5,813,999	384,982	730,247	167,957	1,493,534	2,974,057	713,774
$20,000 under $25,000	113,390	226,669	40,800	6,633,977	25,246,188	4,796,775	468,504	938,967	196,763	6,117,866	23,597,874	5,191,532	111,738	221,396	50,921	468,305	936,610	224,786
$25,000 under $30,000	45,358	90,716	16,329	3,623,566	13,982,238	2,656,625	197,109	394,217	82,786	3,419,344	13,525,177	2,975,539	45,358	90,716	20,865	197,107	394,214	94,611
$30,000 under $50,000	41,687	83,360	15,005	3,632,947	14,053,270	2,670,121	186,051	372,049	78,130	3,444,423	13,658,716	3,004,918	41,666	83,330	19,166	185,820	371,538	89,169
$50,000 under $100,000	14,071	28,142	5,066	946,015	3,626,344	689,005	60,251	120,495	25,304	884,663	3,501,568	770,345	14,071	28,142	6,473	60,209	120,350	28,884
$100,000 under $200,000	2,828	5,656	1,018	184,386	703,698	133,703	13,533	27,066	5,684	170,750	676,268	148,779	2,828	5,656	1,301	13,533	27,056	6,493
$200,000 under $500,000	665	1,330	239	36,158	136,006	25,841	3,441	6,878	1,444	32,688	129,058	28,393	664	1,326	305	3,437	6,870	1,649
$500,000 under $1,000,000	100	200	36	4,009	14,744	2,801	507	1,014	213	3,501	13,728	3,020	100	200	46	506	1,012	243
$1,000,000 or more	30	60	11	1,347	4,838	919	210	420	88	1,136	4,416	972	30	60	14	210	420	101

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	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Total	**23,113,134**	**62,468,731**	**15,617,183**	**3,792,640**	**5,983,506**	**1,615,547**	**10,522,958**	**31,656,118**	**8,863,713**	**2,080,701**	**3,378,027**	**979,628**	**1,499,772**	**2,431,834**	**753,869**	**6,158,315**	**18,712,841**	**5,988,109**
$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	52,884	23,152	5,788	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$9,000 under $10,000	53,180	46,138	11,535	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $11,000	495,204	219,894	54,974	—	—	—	32,825	16,948	4,745	—	—	—	—	—	—	—	—	—
$11,000 under $12,000	809,893	740,572	185,143	*2,496	*1,674	*452	48,184	49,637	13,898	—	—	—	—	—	—	*2,938	*993	*318
$12,000 under $13,000	738,877	1,138,549	284,637	83,732	7,334	1,980	43,906	61,866	17,322	—	—	—	—	—	—	11,242	4,093	1,310
$13,000 under $14,000	697,209	1,266,945	316,736	501,589	268,013	72,364	47,200	83,123	23,274	—	—	—	—	—	—	32,847	40,872	13,079
$14,000 under $15,000	625,671	1,131,346	282,837	457,668	568,658	153,538	49,656	87,507	24,502	*1,469	*2,636	*764	*1,248	*91	*28	37,832	53,665	17,173
$15,000 under $20,000	5,183,434	7,842,391	1,960,598	1,615,848	2,899,270	782,803	196,598	308,559	86,397	1,166,745	1,572,340	455,979	461,472	481,161	149,160	131,058	227,566	72,821
$20,000 under $25,000	6,081,691	18,142,829	4,535,707	567,714	1,113,028	300,518	2,518,021	3,932,917	1,101,217	454,221	892,731	258,892	484,499	863,474	267,677	122,428	95,051	30,416
$25,000 under $30,000	3,588,417	13,513,744	3,378,436	241,007	481,277	129,945	3,111,551	9,661,655	2,705,263	195,514	385,286	111,733	231,669	446,484	138,410	1,539,085	2,665,863	853,076
$30,000 under $50,000	3,617,477	13,930,239	3,482,560	227,305	454,162	122,624	3,385,833	13,147,125	3,681,195	185,350	370,374	107,408	226,094	451,313	139,907	3,194,964	11,330,900	3,625,888
$50,000 under $100,000	943,540	3,614,662	903,666	74,018	147,595	39,851	881,375	3,484,487	975,655	59,782	119,483	34,650	73,606	146,943	45,552	878,342	3,472,464	1,111,188
$100,000 under $200,000	184,205	702,869	175,717	16,331	32,632	8,811	170,528	675,280	189,078	13,481	26,900	7,801	16,253	32,505	10,077	170,326	674,472	215,831
$200,000 under $500,000	36,099	135,837	33,959	4,087	8,172	2,206	32,649	128,893	36,090	3,424	6,848	1,986	4,086	8,172	2,533	32,623	128,789	41,212
$500,000 under $1,000,000	4,007	14,736	3,684	606	1,212	327	3,499	13,717	3,841	506	1,012	293	606	1,212	376	3,497	13,712	4,388
$1,000,000 or more	1,346	4,826	1,207	239	478	129	1,133	4,404	1,233	209	418	121	239	478	148	1,133	4,400	1,408

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	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total	**876,560**	**1,475,048**	**501,516**	**77,661**	**136,160**	**47,656**	**4,329,818**	**12,785,385**	**4,602,739**	**483,143**	**835,708**	**317,569**	**2,396,148**	**7,821,375**	**3,050,336**	**320,707**	**1,059,234**	**423,694**
$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	—	—	—	—	—	—	*1,306	*29	*10	—	—	—	—	—	—	—	—	—
$14,000 under $15,000	—	—	—	—	—	—	15,915	7,776	2,799	—	—	—	—	—	—	—	—	—
$15,000 under $20,000	69,028	28,213	9,592	—	—	—	92,576	143,334	51,600	—	—	—	44,131	40,222	15,687	—	—	—
$20,000 under $25,000	362,275	579,091	196,891	*29	*7	*2	212,516	276,796	99,647	54,573	42,423	16,121	25,476	37,672	14,692	—	—	—
$25,000 under $30,000	183,920	351,458	119,496	21,057	27,823	9,738	282,832	385,700	138,852	134,550	229,047	87,038	7,169	14,251	5,558	83,343	154,465	61,786
$30,000 under $50,000	184,216	362,455	123,235	39,224	73,815	25,835	2,566,604	7,547,368	2,717,052	200,838	378,065	143,665	1,262,459	3,542,358	1,381,520	161,398	603,340	241,336
$50,000 under $100,000	59,581	118,836	40,404	13,731	27,275	9,546	933,170	3,568,753	1,284,751	72,094	144,026	54,730	853,389	3,374,572	1,316,083	58,521	231,742	92,697
$100,000 under $200,000	13,401	26,716	9,083	2,828	5,656	1,980	183,533	700,563	252,203	16,157	32,287	12,269	187,124	667,224	260,217	13,311	53,176	21,270
$200,000 under $500,000	3,424	6,848	2,328	662	1,324	463	36,022	135,530	48,791	4,086	8,171	3,105	31,904	127,239	49,623	3,419	13,656	5,462
$500,000 under $1,000,000	506	1,012	344	100	200	70	4,003	14,721	5,303	606	1,212	461	3,395	13,500	5,265	506	2,020	808
$1,000,000 or more	209	418	142	30	60	21	1,341	4,815	1,733	239	478	182	1,101	4,335	1,691	209	834	334

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																	
	41 percent			42 percent			45 percent			48 percent			50 percent regular rate			50 percent capital gains rate		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
Total	**34,229**	**58,946**	**24,168**	**1,666,510**	**5,731,934**	**2,407,412**	**1,466,760**	**5,409,291**	**2,434,181**	**990,995**	**3,462,066**	**1,661,801**	**900,382**	**5,675,878**	**2,837,939**	**142,096**	**1,097,284**	**548,613**
$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	—	—	—	*4,636	*1,627	*683	—	—	—	—	—	—	—	—	—	—	—	—
$20,000 under $25,000	—	—	—	11,459	17,328	7,278	6,335	6,368	2,866	*398	*251	*120	—	—	—	—	—	—
$25,000 under $30,000	*1,298	*34	*14	6,964	13,304	5,588	9,548	8,714	3,921	*1,916	*3,203	*1,537	*1,365	*4,765	*2,383	—	—	—
$30,000 under $50,000	15,939	25,306	10,375	588,277	1,566,016	657,727	365,672	1,097,220	493,749	74,937	112,894	54,189	65,971	225,683	112,842	*3,514	*5,245	*2,622
$50,000 under $100,000	13,372	26,372	10,813	848,272	3,308,324	1,389,496	861,350	3,370,080	1,516,536	707,893	2,532,322	1,215,515	614,418	3,744,100	1,872,050	72,720	395,319	197,643
$100,000 under $200,000	2,828	5,656	2,319	169,747	677,256	284,448	182,606	754,324	339,446	168,801	667,348	320,327	178,311	1,388,497	694,249	49,847	468,696	234,338
$200,000 under $500,000	662	1,319	541	32,529	129,734	54,488	35,917	149,996	67,498	32,436	128,032	61,455	35,131	273,135	136,568	13,619	185,518	92,757
$500,000 under $1,000,000	100	200	82	3,494	13,896	5,836	3,995	16,894	7,602	3,486	13,656	6,555	3,881	29,826	14,913	1,761	30,309	15,154
$1,000,000 or more	30	60	25	1,130	4,450	1,869	1,337	5,695	2,563	1,126	4,380	2,102	1,305	9,872	4,936	637	12,197	6,099

Size of adjusted gross income	Tax generated at specified rate—Continued																	
	50 percent maximum tax rate			51 percent			52 percent			53 percent			55 percent			56 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
Total	**231,877**	**8,974,576**	**4,487,230**	**10,921**	**20,511**	**10,461**	**10,349**	**34,131**	**17,748**	**360,060**	**2,755,357**	**1,460,339**	**288,109**	**2,033,112**	**1,118,212**	**5,418**	**10,126**	**5,671**
$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	*749	*1,692	*846	1,972	3,331	1,699	*1,542	*3,764	*1,957	3,536	9,866	5,229	17,430	57,841	31,813	—	—	—
$50,000 under $100,000	109,564	1,363,557	681,751	7,240	13,763	7,019	7,078	23,521	12,231	263,948	1,726,033	914,797	158,602	861,711	473,941	3,664	6,663	3,731
$100,000 under $200,000	100,085	4,326,242	2,163,096	1,291	2,582	1,317	1,307	5,166	2,686	76,053	827,165	438,397	91,567	895,822	492,702	1,329	2,612	1,463
$200,000 under $500,000	19,506	2,400,841	1,200,416	343	686	350	347	1,380	718	13,830	160,460	85,044	17,116	181,761	99,969	351	702	393
$500,000 under $1,000,000	1,583	466,143	233,071	59	118	60	59	236	123	1,951	22,952	12,165	2,437	25,929	14,261	58	116	65
$1,000,000 or more	390	416,101	208,051	16	32	16	16	64	33	762	8,881	4,707	957	10,049	5,527	16	32	18

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	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)
Total	**148,918**	**1,211,742**	**702,810**	**2,868**	**15,441**	**9,110**	**144,300**	**1,075,770**	**645,462**	**2,960**	**14,443**	**8,810**	**115,568**	**1,268,084**	**786,212**	**2,373**	**14,652**	**9,231**
$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	*423	*1,059	*614	—	—	—	*41	*62	*37	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	39,927	183,671	106,529	1,236	5,947	3,509	36,393	159,925	95,955	1,305	5,191	3,167	23,159	138,589	85,925	674	2,420	1,525
$100,000 under $200,000	90,507	819,937	475,563	1,199	6,948	4,099	86,628	689,722	413,833	1,216	6,632	4,046	69,399	740,400	459,048	1,253	8,721	5,494
$200,000 under $500,000	15,206	173,695	100,743	357	2,090	1,233	17,853	189,799	113,879	363	2,172	1,325	19,464	327,494	203,046	373	2,927	1,844
$500,000 under $1,000,000	2,070	24,223	14,049	60	360	212	2,437	26,208	15,725	60	356	217	2,561	44,572	27,635	58	464	292
$1,000,000 or more	785	9,156	5,310	16	96	57	948	10,054	6,032	16	92	56	985	17,029	10,558	15	120	76

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	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)
Total	**75,208**	**887,027**	**567,697**	**53,737**	**666,049**	**439,592**	**1,029**	**14,619**	**9,795**	**19,956**	**519,910**	**353,539**	**30,525**	**406,713**	**280,632**	**29,749**	**3,773,627**	**2,641,539**
$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	10,153	60,635	38,806	5,346	29,225	19,289	—	—	—	1,792	9,404	6,395	*225	*394	*272	—	—	—
$100,000 under $200,000	41,177	425,056	272,036	23,766	227,598	150,215	542	5,888	3,945	13,075	110,279	74,990	6,903	52,402	36,157	5,589	107,307	75,115
$200,000 under $500,000	20,267	337,905	216,259	20,952	343,982	227,028	413	7,288	4,883	21,373	334,036	227,144	19,632	286,997	198,028	19,169	1,160,243	812,170
$500,000 under $1,000,000	2,622	46,101	29,505	2,671	47,639	31,442	58	1,135	760	2,709	48,620	33,062	2,751	49,084	33,868	3,704	982,534	687,774
$1,000,000 or more	989	17,331	11,092	1,002	17,606	11,620	16	309	207	1,007	17,571	11,948	1,014	17,838	12,307	1,287	1,523,543	1,066,480

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

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

Table 3.14—Joint Returns and Returns of Surviving Spouses 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	Tax generated at all rates	Tax generated at specified rate								
					14 percent			15 percent			16 percent		
					Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	**40,212,686**	**512,650,838**	**509,146,815**	**118,494,517**	**40,212,686**	**39,467,400**	**5,525,436**	**38,661,403**	**37,799,723**	**5,669,959**	**36,955,649**	**36,069,718**	**5,771,155**
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	*3,084	*574	*574	*78	*3,084	*574	*80	—	—	—	—	—	—
$3,000 under $4,000	94,389	19,799	19,799	2,768	94,389	19,799	2,772	—	—	—	—	—	—
$4,000 under $5,000	509,073	342,884	342,884	48,198	509,073	320,692	44,897	117,207	22,192	3,329	—	—	—
$5,000 under $6,000	1,224,041	1,313,076	1,313,076	187,922	1,224,041	930,013	130,202	623,428	360,555	54,083	122,516	22,467	3,595
$6,000 under $7,000	1,401,893	2,626,388	2,626,388	384,971	1,401,893	1,313,043	183,826	1,175,859	914,264	137,140	628,304	373,391	59,743
$7,000 under $8,000	1,535,635	4,132,347	4,130,800	622,411	1,535,635	1,496,006	209,441	1,442,707	1,323,417	198,513	1,173,494	897,614	143,618
$8,000 under $9,000	1,541,951	5,529,043	5,528,744	862,205	1,541,951	1,517,432	212,440	1,473,220	1,420,078	213,012	1,369,665	1,267,398	202,784
$9,000 under $10,000	1,607,303	7,106,278	7,103,158	1,139,160	1,607,303	1,599,056	223,868	1,587,437	1,555,150	233,272	1,515,513	1,448,367	231,739
$10,000 under $11,000	1,777,147	9,422,916	9,418,071	1,549,044	1,777,147	1,766,277	247,279	1,759,372	1,742,511	261,377	1,720,569	1,685,634	269,701
$11,000 under $12,000	1,689,093	10,428,023	10,416,740	1,747,693	1,689,093	1,685,455	235,964	1,679,264	1,672,965	250,945	1,663,664	1,643,463	262,954
$12,000 under $13,000	1,917,491	13,644,178	13,633,887	2,337,520	1,917,491	1,914,935	268,091	1,909,356	1,904,833	285,725	1,897,465	1,886,215	301,794
$13,000 under $14,000	1,882,794	15,031,337	15,017,374	2,627,621	1,882,794	1,880,767	263,307	1,878,311	1,873,452	281,018	1,863,555	1,856,323	297,012
$14,000 under $15,000	2,027,074	17,952,573	17,938,917	3,198,731	2,027,074	2,026,371	283,692	2,023,876	2,022,743	303,411	2,020,195	2,017,555	322,809
$15,000 under $20,000	9,124,263	101,517,245	101,337,052	18,985,569	9,124,263	9,122,062	1,277,089	9,117,862	9,114,810	1,367,222	9,109,268	9,100,814	1,456,130
$20,000 under $25,000	6,031,897	92,484,887	92,145,240	18,716,715	6,031,897	6,029,768	844,168	6,028,628	6,027,953	904,193	6,026,681	6,026,037	964,166
$25,000 under $30,000	3,376,031	66,041,294	65,636,932	14,388,579	3,376,031	3,375,901	472,626	3,375,774	3,375,755	506,363	3,375,747	3,375,539	540,086
$30,000 under $50,000	3,397,202	92,404,437	91,245,697	23,136,807	3,397,202	3,397,024	475,583	3,396,983	3,396,968	509,545	3,396,963	3,396,887	543,502
$50,000 under $100,000	868,304	44,551,851	43,602,266	15,099,356	868,304	868,228	121,552	868,135	868,128	130,219	868,119	868,113	138,898
$100,000 under $200,000	167,678	17,629,799	17,348,085	7,696,359	167,678	167,657	23,472	167,646	167,617	25,143	167,600	167,572	26,812
$200,000 under $500,000	31,904	7,105,763	7,006,017	3,688,391	31,904	31,901	4,466	31,899	31,893	4,784	31,892	31,892	5,103
$500,000 under $1,000,000	3,366	1,715,029	1,691,389	1,012,714	3,366	3,366	471	3,366	3,366	505	3,366	3,366	539
$1,000,000 or more	1,073	1,651,115	1,643,725	1,061,706	1,073	1,073	150	1,073	1,073	161	1,073	1,073	172

Size of adjusted gross income	Tax generated at specified rate—Continued														
	17 percent			19 percent			22 percent			25 percent			28 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	**35,208,696**	**34,347,742**	**5,839,116**	**33,510,775**	**118,488,694**	**22,512,852**	**25,519,174**	**83,975,259**	**18,474,557**	**16,489,852**	**51,793,895**	**12,948,475**	**9,868,224**	**30,613,168**	**8,571,687**
$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	*270	*42	*7	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $7,000	133,270	25,689	4,367	—	—	—	—	—	—	—	—	—	—	—	—
$7,000 under $8,000	629,365	384,733	65,405	155,604	29,030	5,516	—	—	—	—	—	—	—	—	—
$8,000 under $9,000	1,123,755	882,758	150,069	634,055	441,078	83,805	—	—	—	—	—	—	—	—	—
$9,000 under $10,000	1,365,238	1,247,145	212,015	1,102,149	1,253,440	238,154	—	—	—	—	—	—	—	—	—
$10,000 under $11,000	1,640,067	1,579,195	268,463	1,502,506	2,644,454	502,446	—	—	—	—	—	—	—	—	—
$11,000 under $12,000	1,616,364	1,576,103	267,938	1,530,873	3,811,736	724,230	123,255	27,016	5,944	—	—	—	—	—	—
$12,000 under $13,000	1,871,949	1,854,111	315,199	1,828,845	5,653,723	1,074,207	630,084	420,069	92,415	—	—	—	—	—	—
$13,000 under $14,000	1,850,345	1,841,279	313,017	1,829,676	6,378,868	1,211,985	1,066,013	1,186,350	260,997	*1,248	*334	*84	—	—	—
$14,000 under $15,000	2,014,372	2,005,181	340,881	1,993,515	7,438,697	1,413,352	1,523,748	2,428,371	534,242	—	—	—	—	—	—
$15,000 under $20,000	9,095,247	9,085,511	1,544,537	9,068,966	35,465,209	6,738,390	8,369,062	25,339,450	5,574,679	3,223,586	4,109,197	1,027,300	—	—	—
$20,000 under $25,000	6,024,313	6,022,957	1,023,903	6,022,492	24,023,403	4,564,447	5,975,165	23,314,377	5,129,163	5,475,102	16,935,800	4,233,951	2,403,248	3,739,096	1,046,947
$25,000 under $30,000	3,375,464	3,374,569	573,677	3,373,782	13,482,691	2,561,711	3,366,693	13,419,875	2,952,373	3,338,659	13,015,903	3,253,976	3,061,573	9,563,079	2,677,662
$30,000 under $50,000	3,396,699	3,396,587	577,420	3,396,517	13,580,671	2,580,328	3,394,246	13,558,373	2,982,842	3,381,650	13,458,616	3,364,654	3,335,907	13,047,552	3,653,314
$50,000 under $100,000	868,094	868,002	147,560	867,923	3,470,454	659,386	867,152	3,466,546	762,640	865,931	3,459,684	864,921	863,979	3,449,732	965,925
$100,000 under $200,000	167,556	167,554	28,484	167,551	670,036	127,307	167,464	669,696	147,333	167,402	669,310	167,328	167,266	668,756	187,252
$200,000 under $500,000	31,891	31,889	5,421	31,885	127,462	24,218	31,857	127,397	28,027	31,839	127,324	31,831	31,821	127,237	35,626
$500,000 under $1,000,000	3,365	3,364	572	3,364	13,454	2,556	3,363	13,452	2,959	3,363	13,448	3,362	3,361	13,441	3,764
$1,000,000 or more	1,072	1,072	182	1,072	4,288	815	1,072	4,288	943	1,072	4,279	1,070	1,069	4,276	1,197

Footnotes at end of table.

Table 3.14—Joint Returns and Returns of Surviving Spouses 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														
	32 percent			36 percent			39 percent			42 percent			45 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Total	**5,789,777**	**18,106,477**	**5,794,073**	**3,506,422**	**11,403,814**	**4,105,373**	**2,307,057**	**7,704,631**	**3,004,806**	**1,603,818**	**5,579,558**	**2,343,414**	**1,214,673**	**4,309,088**	**1,939,090**
$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	80,213	25,850	8,272	—	—	—	—	—	—	—	—	—	—	—	—
$25,000 under $30,000	1,499,617	2,596,510	830,883	99,469	57,112	20,560	—	—	—	—	—	—	—	—	—
$30,000 under $50,000	3,145,555	11,233,267	3,594,645	2,346,703	7,117,394	2,562,262	1,254,080	3,525,631	1,374,996	569,330	1,519,154	638,045	224,125	522,614	235,177
$50,000 under $100,000	861,105	3,438,061	1,100,180	857,112	3,417,198	1,230,191	850,125	3,368,044	1,313,537	831,869	3,250,858	1,365,360	788,350	2,978,991	1,340,546
$100,000 under $200,000	167,064	667,948	213,743	166,941	667,381	240,257	166,690	666,356	259,879	166,485	665,076	279,332	166,090	663,207	298,443
$200,000 under $500,000	31,795	127,133	40,683	31,770	127,026	45,729	31,738	126,908	49,494	31,712	126,788	53,251	31,689	126,612	56,975
$500,000 under $1,000,000	3,359	13,436	4,300	3,359	13,433	4,836	3,357	13,424	5,236	3,356	13,420	5,638	3,354	13,406	6,033
$1,000,000 or more	1,069	4,272	1,367	1,068	4,269	1,537	1,067	4,267	1,664	1,066	4,262	1,790	1,065	4,259	1,916

Size of adjusted gross income	Tax generated at specified rate—Continued														
	48 percent			50 percent regular rate			50 percent capital gains rate			50 percent maximum tax rate			53 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Total	**958,018**	**3,403,085**	**1,633,481**	**761,493**	**5,021,471**	**2,510,736**	**116,192**	**907,473**	**453,713**	**209,551**	**8,100,546**	**4,050,221**	**352,838**	**2,724,111**	**1,443,779**
$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	63,192	93,636	44,945	3,784	1,324	662	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	693,236	2,504,555	1,202,187	556,935	3,424,147	1,712,074	57,104	290,747	145,360	95,327	1,137,708	568,830	260,904	1,708,626	905,572
$100,000 under $200,000	165,556	660,858	317,212	164,798	1,308,694	654,347	45,048	416,239	208,110	94,192	4,011,992	2,005,973	75,620	824,567	437,020
$200,000 under $500,000	31,622	126,404	60,674	31,571	252,140	126,070	12,026	163,823	81,910	18,254	2,237,554	1,118,773	13,672	159,512	84,541
$500,000 under $1,000,000	3,348	13,380	6,423	3,342	26,672	13,336	1,491	26,279	13,139	1,437	416,425	208,212	1,914	22,730	12,047
$1,000,000 or more	1,064	4,252	2,041	1,063	8,493	4,247	523	10,388	5,193	341	296,866	148,433	728	8,677	4,599

Footnotes at end of table.

Table 3.14—Joint Returns and Returns of Surviving Spouses 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														
	55 percent			58 percent			60 percent			62 percent			64 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Total	**206,435**	**1,647,522**	**906,137**	**139,505**	**1,146,067**	**664,719**	**98,302**	**850,418**	**510,251**	**78,492**	**1,008,069**	**625,003**	**51,386**	**697,486**	**446,391**
$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	110,454	616,948	339,322	33,383	142,015	82,369	2,582	5,481	3,289	—	—	—	—	—	—
$100,000 under $200,000	81,147	634,782	459,130	88,722	803,369	485,954	77,739	638,207	382,924	59,206	652,953	404,831	31,239	333,688	213,560
$200,000 under $500,000	14,153	164,065	90,247	14,692	168,634	97,808	15,238	174,286	104,572	16,459	300,198	186,123	17,253	307,646	196,894
$500,000 under $1,000,000	1,946	22,989	12,644	1,973	23,290	13,508	2,003	23,627	14,176	2,068	40,036	24,822	2,131	41,102	26,306
$1,000,000 or more	735	8,717	4,794	735	8,760	5,081	740	8,816	5,290	759	14,882	9,227	763	15,049	9,631

Size of adjusted gross income	Tax generated at specified rate—Continued											
	66 percent			68 percent			69 percent			70 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Total	**35,275**	**509,403**	**336,206**	**26,303**	**401,025**	**272,697**	**20,151**	**316,008**	**218,046**	**19,798**	**2,754,965**	**1,928,476**
$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	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $200,000	14,429	141,328	93,276	5,024	41,488	28,212	508	1,755	1,211	—	—	—
$200,000 under $500,000	17,895	310,723	205,077	18,286	301,260	204,857	16,608	255,258	176,126	15,679	813,030	569,122
$500,000 under $1,000,000	2,176	42,163	27,827	2,212	43,105	29,311	2,247	43,551	30,050	3,093	771,664	540,165
$1,000,000 or more	775	15,190	10,025	781	15,172	10,317	788	15,444	10,657	1,026	1,170,271	819,190

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

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

Table 3.15—Separate Returns of Husbands and Wives 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	Tax generated at all rates	Tax generated at specified rate								
					14 percent			15 percent			16 percent		
					Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	**1,590,212**	**9,198,642**	**9,177,311**	**2,066,745**	**1,590,212**	**767,537**	**107,455**	**1,489,981**	**718,323**	**107,748**	**1,388,166**	**677,097**	**108,335**
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	37,653	3,850	3,850	535	37,653	3,720	521	*298	*130	*19	—	—	—
$2,000 under $3,000	114,316	70,227	70,227	10,116	114,316	47,203	6,608	66,004	19,480	2,922	15,038	2,679	429
$3,000 under $4,000	153,616	208,705	208,705	31,500	153,616	76,114	10,656	149,263	63,398	9,510	107,742	46,185	7,390
$4,000 under $5,000	148,152	338,392	338,392	54,666	148,152	73,019	10,223	140,685	69,664	10,450	137,724	66,975	10,716
$5,000 under $6,000	169,554	548,180	548,180	92,907	169,554	84,070	11,770	167,038	82,336	12,350	161,168	79,220	12,675
$6,000 under $7,000	135,033	508,392	508,392	88,718	135,033	67,467	9,445	134,805	67,403	10,110	134,805	66,690	10,670
$7,000 under $8,000	117,203	548,175	548,175	99,318	117,203	58,602	8,204	117,203	58,602	8,790	117,203	58,155	9,305
$8,000 under $9,000	116,701	632,666	632,429	118,266	116,701	58,351	8,169	116,701	58,351	8,753	116,701	58,351	9,336
$9,000 under $10,000	90,270	557,734	557,734	107,088	90,270	45,135	6,319	90,270	45,105	6,766	90,071	45,036	7,206
$10,000 under $11,000	80,992	597,590	597,407	120,637	80,992	40,496	5,669	80,992	40,496	6,074	80,992	40,475	6,476
$11,000 under $12,000	72,392	601,677	599,199	124,682	72,392	36,196	5,067	72,392	36,196	5,429	72,392	36,196	5,791
$12,000 under $13,000	53,024	475,741	473,625	101,037	53,024	26,512	3,712	53,024	26,512	3,977	53,024	26,483	4,237
$13,000 under $14,000	52,028	533,374	532,782	119,394	52,028	26,014	3,642	52,028	26,014	3,902	52,028	26,014	4,162
$14,000 under $15,000	51,694	560,243	560,243	128,186	51,694	25,847	3,619	51,694	25,847	3,877	51,694	25,847	4,136
$15,000 under $20,000	148,161	1,866,599	1,858,411	455,640	148,161	74,081	10,371	148,161	74,081	11,112	148,161	74,081	11,853
$20,000 under $25,000	29,466	468,654	466,732	127,050	29,466	14,733	2,063	29,466	14,733	2,210	29,466	14,733	2,357
$25,000 under $30,000	7,317	146,038	145,332	44,453	7,317	3,659	512	7,317	3,659	549	7,317	3,659	585
$30,000 under $50,000	8,504	217,718	215,221	74,653	8,504	4,252	595	8,504	4,252	638	8,504	4,252	680
$50,000 under $100,000	3,440	163,823	162,810	73,120	3,440	1,720	241	3,440	1,720	258	3,440	1,720	275
$100,000 under $200,000	458	43,162	42,206	23,206	458	229	32	458	229	34	458	229	37
$200,000 under $500,000	166	39,302	39,079	24,963	166	83	12	166	83	12	166	83	13
$500,000 under $1,000,000	38	19,053	19,050	12,741	38	19	3	38	19	3	38	19	3
$1,000,000 or more	34	49,347	49,129	33,869	34	17	2	34	17	3	34	17	3

Size of adjusted gross income	Tax generated at specified rate—Continued														
	17 percent			19 percent			22 percent			25 percent			28 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	**1,320,433**	**636,770**	**108,251**	**1,223,926**	**2,092,621**	**397,598**	**882,976**	**1,466,285**	**322,583**	**588,097**	**980,733**	**245,183**	**411,431**	**671,058**	**187,896**
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	*2,984	*865	*147	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	67,618	21,052	3,579	18,573	1,956	372	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	130,727	58,935	10,019	109,251	69,798	13,262	—	—	—	—	—	—	—	—	—
$5,000 under $6,000	157,069	77,451	13,167	150,316	221,068	42,003	30,188	4,035	888	—	—	—	—	—	—
$6,000 under $7,000	131,872	64,165	10,908	120,780	194,813	37,015	74,722	47,854	10,528	—	—	—	—	—	—
$7,000 under $8,000	115,955	57,648	9,800	112,046	205,810	39,104	92,006	109,360	24,059	—	—	—	—	—	—
$8,000 under $9,000	116,701	58,351	9,920	116,701	215,168	40,882	96,476	160,708	35,356	52,884	23,152	5,788	—	—	—
$9,000 under $10,000	90,071	45,036	7,656	90,071	175,712	33,385	86,566	155,574	34,226	53,180	46,138	11,534	—	—	—
$10,000 under $11,000	80,935	40,017	6,803	79,687	155,933	29,627	77,161	150,020	33,004	70,071	113,023	28,256	32,825	16,948	4,745
$11,000 under $12,000	72,392	36,196	6,153	72,392	144,394	27,435	72,171	140,522	30,915	66,978	118,869	29,717	48,184	49,637	13,898
$12,000 under $13,000	52,803	26,402	4,488	52,803	105,606	20,065	52,803	102,090	22,460	48,923	94,063	23,516	43,906	61,868	17,322
$13,000 under $14,000	52,028	26,014	4,422	52,028	103,995	19,759	51,829	101,340	22,295	50,581	99,366	24,841	47,200	83,123	23,274
$14,000 under $15,000	51,694	25,847	4,394	51,694	103,388	19,644	51,694	103,281	22,722	51,446	101,238	25,309	49,656	87,507	24,502
$15,000 under $20,000	148,161	74,081	12,594	148,161	296,155	56,270	147,961	292,703	64,395	144,635	286,127	71,532	140,285	274,355	76,819
$20,000 under $25,000	29,466	14,733	2,505	29,466	58,932	11,197	29,466	58,932	12,965	29,466	58,932	14,733	29,466	57,848	16,197
$25,000 under $30,000	7,317	3,659	622	7,317	14,613	2,776	7,293	14,586	3,209	7,293	14,586	3,647	7,293	14,542	4,072
$30,000 under $50,000	8,504	4,252	723	8,504	17,008	3,232	8,504	17,008	3,742	8,504	17,008	4,252	8,504	17,008	4,762
$50,000 under $100,000	3,440	1,720	292	3,440	6,880	1,307	3,440	6,880	1,514	3,440	6,880	1,720	3,440	6,880	1,926
$100,000 under $200,000	458	229	39	458	916	174	458	916	202	458	878	220	434	868	243
$200,000 under $500,000	166	83	14	166	332	63	166	332	73	166	332	83	166	332	93
$500,000 under $1,000,000	38	19	3	38	76	14	38	76	17	38	76	19	38	76	21
$1,000,000 or more	34	17	3	34	68	13	34	68	15	34	68	17	34	68	19

Footnotes at end of table.

Table 3.15—Separate Returns of Husbands and Wives 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											
	32 percent			36 percent			39 percent			42 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	**263,870**	**423,018**	**135,365**	**157,611**	**245,574**	**88,407**	**89,091**	**116,744**	**45,530**	**35,302**	**56,744**	**23,832**
$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	*2,938	*993	*318	—	—	—	—	—	—	—	—	—
$12,000 under $13,000	11,242	4,093	1,310	—	—	—	—	—	—	—	—	—
$13,000 under $14,000	32,847	40,872	13,079	*1,306	*29	*11	—	—	—	—	—	—
$14,000 under $15,000	37,832	53,665	17,173	15,915	7,776	2,799	—	—	—	—	—	—
$15,000 under $20,000	131,058	227,566	72,821	92,576	143,334	51,600	44,131	40,222	15,687	*4,636	*1,627	*683
$20,000 under $25,000	28,168	56,292	18,013	28,139	55,245	19,888	25,476	37,672	14,692	11,459	17,328	7,278
$25,000 under $30,000	7,169	14,338	4,588	7,169	14,338	5,162	7,169	14,251	5,558	6,964	13,304	5,587
$30,000 under $50,000	8,504	17,008	5,443	8,504	16,850	6,066	8,379	16,727	6,524	8,313	16,626	6,983
$50,000 under $100,000	3,440	6,845	2,190	3,330	6,657	2,397	3,264	6,528	2,546	3,264	6,528	2,742
$100,000 under $200,000	434	868	278	434	868	312	434	868	339	434	868	364
$200,000 under $500,000	166	332	106	166	332	120	166	331	129	160	320	134
$500,000 under $1,000,000	38	76	24	38	76	27	38	76	30	38	76	32
$1,000,000 or more	34	68	22	34	68	24	34	68	27	34	68	29

Size of adjusted gross income	Tax generated at specified rate—Continued														
	45 percent			48 percent			50 percent regular rate			50 percent capital gains rate			53 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Total	**25,130**	**38,707**	**17,418**	**14,210**	**25,090**	**12,043**	**9,126**	**34,166**	**17,083**	**907**	**6,850**	**3,425**	**7,242**	**31,246**	**16,560**
$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	6,335	6,368	2,866	*398	*251	*120	—	—	—	—	—	—	—	—	—
$25,000 under $30,000	6,553	8,174	3,678	*1,916	*3,203	*1,537	*1,365	*4,765	*2,382	—	—	—	—	—	—
$30,000 under $50,000	8,313	16,583	7,462	8,188	14,388	6,906	4,163	15,009	7,505	67	649	325	3,536	9,866	5,229
$50,000 under $100,000	3,264	6,254	2,814	3,044	5,920	2,842	2,934	11,736	5,868	691	4,962	2,481	3,044	17,407	9,226
$100,000 under $200,000	433	866	390	433	866	416	433	1,732	866	*59	*507	*253	433	2,598	1,377
$200,000 under $500,000	160	318	143	159	318	153	159	636	318	52	331	166	158	948	502
$500,000 under $1,000,000	38	76	34	38	76	36	38	151	76	24	259	129	37	222	118
$1,000,000 or more	34	68	31	34	68	33	34	136	68	14	142	71	34	204	108

Footnotes at end of table.

Table 3.15—Separate Returns of Husbands and Wives 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											
	55 percent			58 percent			60 percent			62 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Total	**4,884**	**26,707**	**14,689**	**3,880**	**19,896**	**11,540**	**2,876**	**15,037**	**9,022**	**2,008**	**15,426**	**9,564**
$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	1,251	5,415	2,978	423	1,059	614	—	—	—	—	—	—
$50,000 under $100,000	2,971	17,330	9,531	2,803	14,914	8,650	2,220	11,117	6,670	1,352	8,881	5,506
$100,000 under $200,000	433	2,597	1,428	431	2,586	1,500	433	2,586	1,552	433	4,324	2,681
$200,000 under $500,000	156	939	517	152	912	529	152	912	547	152	1,520	942
$500,000 under $1,000,000	37	222	122	37	222	129	37	218	131	37	362	224
$1,000,000 or more	34	204	112	34	204	118	34	204	122	34	340	211

Size of adjusted gross income	Tax generated at specified rate—Continued														
	64 percent			66 percent			68 percent			69 percent			70 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Total	**1,310**	**8,943**	**5,724**	**652**	**5,927**	**3,912**	**497**	**4,785**	**3,254**	**448**	**4,308**	**2,973**	**392**	**87,720**	**61,404**
$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	655	2,938	1,880	*73	*391	*258	**277	**2,591	**1,762	—	—	—	—	—	—
$100,000 under $200,000	432	3,788	2,424	360	3,347	2,209	**	**	**	228	2,147	1,482	171	3,706	2,594
$200,000 under $500,000	152	1,510	967	150	1,500	990	150	1,500	1,020	150	1,471	1,015	150	23,288	16,301
$500,000 under $1,000,000	37	367	235	35	348	230	36	355	242	37	360	248	37	15,128	10,589
$1,000,000 or more	34	340	218	34	340	224	34	338	230	33	330	228	34	45,599	31,919

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

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

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

Table 3.16—Returns of Heads of Households 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	Tax generated at all rates	Tax generated at specified rate					
					14 percent			16 percent		
					Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	**4,280,412**	**25,411,322**	**25,315,250**	**5,123,582**	**4,280,412**	**4,082,505**	**571,551**	**3,859,651**	**3,618,052**	**578,888**
$1 under $1,000	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	*6,683	*2,325	*2,325	*330	*6,683	*2,325	*326	—	—	—
$3,000 under $4,000	169,577	83,188	83,188	11,720	169,577	79,027	11,064	*10,114	*4,162	*666
$4,000 under $5,000	337,077	360,711	360,711	52,129	337,077	277,444	38,842	193,921	82,374	13,180
$5,000 under $6,000	427,558	762,779	762,779	115,869	427,558	396,635	55,529	359,893	280,250	44,840
$6,000 under $7,000	490,433	1,315,641	1,315,641	209,088	490,433	483,200	67,648	462,948	428,667	68,587
$7,000 under $8,000	400,144	1,429,433	1,429,433	234,338	400,144	397,014	55,582	393,435	388,747	62,200
$8,000 under $9,000	415,553	1,873,643	1,872,983	315,682	415,553	414,841	58,078	409,958	408,722	65,396
$9,000 under $10,000	359,560	1,921,988	1,920,601	331,550	359,560	359,558	50,338	358,760	355,916	56,947
$10,000 under $11,000	289,944	1,777,013	1,776,049	314,419	289,944	289,107	40,475	287,411	286,039	45,766
$11,000 under $12,000	265,166	1,891,104	1,887,524	342,629	265,166	264,978	37,097	264,945	264,945	42,391
$12,000 under $13,000	204,971	1,623,800	1,623,328	301,549	204,971	204,971	28,696	204,971	204,971	32,795
$13,000 under $14,000	169,196	1,463,806	1,462,353	276,522	169,196	169,174	23,684	169,168	169,168	27,067
$14,000 under $15,000	114,571	1,095,268	1,093,464	211,419	114,571	114,251	15,995	114,150	114,150	18,264
$15,000 under $20,000	411,780	4,773,202	4,770,424	970,491	411,780	411,780	57,649	411,780	411,780	65,885
$20,000 under $25,000	113,390	1,756,642	1,746,439	385,908	113,390	113,390	15,875	113,390	113,390	18,142
$25,000 under $30,000	45,358	901,618	886,437	213,060	45,358	45,358	6,350	45,358	45,358	7,257
$30,000 under $50,000	41,687	1,111,248	1,086,949	297,811	41,687	41,687	5,836	41,687	41,687	6,670
$50,000 under $100,000	14,139	726,058	702,227	263,997	14,139	14,139	1,979	14,137	14,101	2,256
$100,000 under $200,000	2,830	293,848	287,378	134,313	2,830	2,830	396	2,830	2,829	453
$200,000 under $500,000	665	142,635	140,102	76,733	665	665	93	665	665	106
$500,000 under $1,000,000	100	51,942	51,725	31,007	100	100	14	100	100	16
$1,000,000 or more	30	53,429	53,190	33,019	30	30	4	30	30	5

Size of adjusted gross income	Tax generated at specified rate—Continued											
	18 percent			19 percent			22 percent			23 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	**3,371,992**	**5,775,216**	**1,039,539**	**2,400,515**	**4,004,812**	**760,914**	**1,642,600**	**2,615,860**	**575,489**	**1,016,509**	**1,614,377**	**371,307**
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $5,000	*6,025	*892	*161	—	—	—	—	—	—	—	—	—
$5,000 under $6,000	176,143	85,894	15,461	—	—	—	—	—	—	—	—	—
$6,000 under $7,000	390,966	398,237	71,683	*16,056	*5,537	*1,052	—	—	—	—	—	—
$7,000 under $8,000	373,832	581,703	104,706	141,757	61,968	11,774	—	—	—	—	—	—
$8,000 under $9,000	404,262	735,737	132,433	305,269	309,079	58,725	13,673	4,603	1,013	—	—	—
$9,000 under $10,000	352,706	668,795	120,383	310,667	475,965	90,433	139,585	60,366	13,281	—	—	—
$10,000 under $11,000	284,915	550,318	99,057	259,970	470,023	89,304	193,507	180,066	39,614	*1,248	*495	*114
$11,000 under $12,000	264,945	525,340	94,561	258,937	491,139	93,316	217,557	317,916	69,942	65,246	23,207	5,338
$12,000 under $13,000	204,971	405,134	72,924	197,293	386,236	73,385	186,287	318,541	70,079	123,184	103,298	23,758
$13,000 under $14,000	169,168	336,429	60,557	167,332	327,009	62,132	159,370	289,404	63,669	124,050	165,383	38,034
$14,000 under $15,000	114,150	228,255	41,086	114,122	224,170	42,592	110,895	215,848	47,487	101,344	160,941	37,016
$15,000 under $20,000	411,780	822,350	148,023	411,122	817,722	155,367	403,766	795,113	174,925	384,982	730,247	167,957
$20,000 under $25,000	113,390	226,669	40,800	113,265	226,515	43,038	113,235	224,565	49,404	111,738	221,396	50,921
$25,000 under $30,000	45,358	90,716	16,329	45,358	90,716	17,236	45,358	90,716	19,958	45,358	90,716	20,865
$30,000 under $50,000	41,687	83,360	15,005	41,673	83,346	15,836	41,673	83,335	18,334	41,666	83,330	19,166
$50,000 under $100,000	14,071	28,142	5,066	14,071	28,142	5,347	14,071	28,142	6,191	14,071	28,142	6,473
$100,000 under $200,000	2,828	5,656	1,018	2,828	5,656	1,075	2,828	5,656	1,244	2,828	5,656	1,301
$200,000 under $500,000	665	1,330	239	665	1,330	253	665	1,329	292	664	1,326	305
$500,000 under $1,000,000	100	200	36	100	200	38	100	200	44	100	200	46
$1,000,000 or more	30	60	11	30	60	11	30	60	13	30	60	14

Footnotes at end of table.

Table 3.16—Returns of Heads of Households 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			31 percent			32 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Total	**626,762**	**995,255**	**248,814**	**395,699**	**619,670**	**167,311**	**243,103**	**371,892**	**104,130**	**153,816**	**250,637**	**77,697**	**104,668**	**183,347**	**58,671**
$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	*2,382	*178	*44	—	—	—	—	—	—	—	—	—	—	—	—
$13,000 under $14,000	20,541	5,805	1,451	—	—	—	—	—	—	—	—	—	—	—	—
$14,000 under $15,000	55,523	35,851	8,963	—	—	—	—	—	—	—	—	—	—	—	—
$15,000 under $20,000	334,785	529,464	132,366	187,397	217,340	58,682	56,313	34,204	9,577	*1,108	*424	*132	—	—	—
$20,000 under $25,000	108,818	214,560	53,640	103,654	193,908	52,355	85,307	135,973	38,072	53,980	63,158	19,579	14,047	12,909	4,131
$25,000 under $30,000	45,358	90,688	22,672	45,293	90,183	24,350	42,685	84,035	23,530	40,114	70,068	21,721	32,299	55,015	17,605
$30,000 under $50,000	41,663	83,326	20,832	41,663	83,058	22,426	41,422	82,565	23,118	41,104	81,990	25,417	40,905	80,626	25,800
$50,000 under $100,000	14,071	28,142	7,036	14,071	27,941	7,544	13,956	27,875	7,805	13,890	27,757	8,605	13,797	27,557	8,818
$100,000 under $200,000	2,828	5,656	1,414	2,828	5,656	1,527	2,828	5,656	1,584	2,828	5,656	1,753	2,828	5656	1,810
$200,000 under $500,000	663	1,326	332	663	1,324	358	662	1,324	371	662	1,324	410	662	1,324	424
$500,000 under $1,000,000	100	200	50	100	200	54	100	200	56	100	200	62	100	200	64
$1,000,000 or more	30	60	15	30	60	16	30	60	17	30	60	19	30	60	19

Size of adjusted gross income	Tax generated at specified rate—Continued														
	35 percent			36 percent			38 percent			41 percent			42 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Total	**77,661**	**136,160**	**47,656**	**58,574**	**106,474**	**38,331**	**47,911**	**78,486**	**29,825**	**34,229**	**58,946**	**24,168**	**27,390**	**95,633**	**40,166**
$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	*29	*7	*3	—	—	—	—	—	—	—	—	—	—	—	—
$25,000 under $30,000	21,057	27,823	9,738	8,237	11,961	4,306	*3,034	*3,051	*1,159	*1,298	*34	*14	—	—	—
$30,000 under $50,000	39,224	73,815	25,835	33,206	60,273	21,698	27,719	41,390	15,728	15,939	25,306	10,376	10,634	30,236	12,699
$50,000 under $100,000	13,731	27,275	9,546	13,511	27,000	9,720	13,438	26,806	10,186	13,372	26,372	10,812	13,141	50,938	21,394
$100,000 under $200,000	2,828	5,656	1,980	2,828	5,656	2,036	2,828	5,656	2,149	2,828	5,656	2,319	2,828	11,312	4,751
$200,000 under $500,000	662	1,324	463	662	1,324	477	662	1,324	503	662	1,319	541	657	2,627	1,103
$500,000 under $1,000,000	100	200	70	100	200	72	100	200	76	100	200	82	100	400	168
$1,000,000 or more	30	60	21	30	60	22	30	60	23	30	60	25	30	120	50

Footnotes at end of table.

Table 3.16—Returns of Heads of Households 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														
	45 percent			48 percent			50 percent capital gains rate			50 percent maximum tax rate			51 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Total	**20,710**	**78,203**	**35,192**	**18,767**	**33,911**	**16,277**	**2,818**	**24,142**	**12,070**	**5,163**	**225,158**	**112,578**	**10,921**	**20,511**	**10,461**
$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	—	—	—	—	—	—	—	—	—	—	—	—	1,972	3,331	1,699
$30,000 under $50,000	4,714	15,654	7,044	3,557	4,870	2,338	1,991	13,990	6,994	3,276	66,494	33,246	7,240	13,763	7,019
$50,000 under $100,000	12,382	48,129	21,658	11,613	21,847	10,486	558	6,043	3,021	1,521	83,974	41,987	1,291	2,582	1,317
$100,000 under $200,000	2,828	11,280	5,076	2,812	5,624	2,700	222	3,418	1,709	311	40,823	20,412	343	686	350
$200,000 under $500,000	656	2,621	1,179	655	1,310	629	37	542	271	41	15,768	7,884	59	118	60
$500,000 under $1,000,000	100	400	180	100	200	96	10	150	75	14	18,099	9,049	16	32	16
$1,000,000 or more	30	120	54	30	60	29									

Size of adjusted gross income	Tax generated at specified rate—Continued														
	52 percent			55 percent			56 percent			58 percent			59 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Total	**10,349**	**34,131**	**17,748**	**7,805**	**37,052**	**20,379**	**5,418**	**10,126**	**5,670**	**5,533**	**45,779**	**26,552**	**2,868**	**15,441**	**9,110**
$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	*1,542	*3,764	*1,957	6,010	26,734	14,704	3,664	6,663	3,732	3,741	26,743	15,511	1,236	5,947	3,509
$50,000 under $100,000	7,078	23,521	12,231												
$100,000 under $200,000	1,307	5,166	2,687	1,369	7,782	4,280	1,329	2,612	1,463	1,354	13,982	8,110	1,199	6,948	4,100
$200,000 under $500,000	347	1,380	717	351	2,086	1,148	351	702	393	362	4,150	2,407	357	2,090	1,233
$500,000 under $1,000,000	59	236	123	59	354	194	58	116	65	60	712	413	60	360	212
$1,000,000 or more	16	64	33	16	96	53	16	32	18	16	192	111	16	96	57

Footnotes at end of table.

Table 3.16—Returns of Heads of Households 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														
	61 percent			62 percent			63 percent			64 percent			66 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)
Total	**2,960**	**14,443**	**8,810**	**2,362**	**7,895**	**4,895**	**2,373**	**14,652**	**9,230**	**1,680**	**16,322**	**10,446**	**1,399**	**19,081**	**12,593**
$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	1,305	5,191	3,166	758	1,893	1,173	674	2,420	1,525	*82	*424	*271	—	—	—
$100,000 under $200,000	1,216	6,632	4,046	1,168	4,262	2,642	1,253	8,721	5,494	1,143	10,681	6,836	937	10,473	6,912
$200,000 under $500,000	363	2,172	1,325	363	1,448	898	373	2,927	1,844	381	4,338	2,776	388	7,133	4,708
$500,000 under $1,000,000	60	356	217	58	232	144	58	464	292	58	696	445	58	1,155	762
$1,000,000 or more	16	92	56	15	60	37	15	120	76	16	182	117	16	320	211

Size of adjusted gross income	Tax generated at specified rate—Continued											
	67 percent			68 percent			69 percent			70 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)
Total	**1,029**	**14,619**	**9,795**	**682**	**11,085**	**7,538**	**559**	**8,274**	**5,709**	**498**	**77,103**	**53,972**
$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	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $200,000	542	5,888	3,945	216	2,994	2,036	*107	*876	*604	*48	*357	*250
$200,000 under $500,000	413	7,288	4,883	393	6,645	4,519	376	5,939	4,098	335	21,763	15,234
$500,000 under $1,000,000	58	1,135	760	57	1,140	775	60	1,139	786	88	23,403	16,382
$1,000,000 or more	16	309	207	16	306	208	16	320	221	27	31,581	22,107

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

Table 3.17—Returns of Single Persons 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	Tax generated at all rates	Tax generated at specified rate								
					14 percent			15 percent			16 percent		
					Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	**22,633,462**	**127,606,186**	**127,047,443**	**27,776,383**	**22,633,462**	**10,839,458**	**1,517,524**	**20,662,598**	**9,932,419**	**1,489,863**	**19,081,201**	**9,176,613**	**1,468,258**
$1 under $1,000	*14,763	*2,274	*2,274	*318	*14,763	*2,274	*318	—	—	—	—	—	—
$1,000 under $2,000	74,198	43,770	43,770	6,271	74,198	30,126	4,218	42,222	12,355	1,853	*14,921	*1,289	*206
$2,000 under $3,000	1,782,366	542,275	542,275	76,566	1,782,366	501,252	70,175	175,758	23,230	3,485	38,447	13,157	2,105
$3,000 under $4,000	2,874,779	2,789,104	2,789,104	409,270	2,874,779	1,374,604	192,445	2,608,218	1,002,233	150,335	1,339,662	381,802	61,088
$4,000 under $5,000	2,496,750	4,745,361	4,745,361	740,516	2,496,750	1,243,548	174,097	2,473,847	1,221,085	183,163	2,353,588	1,125,608	180,097
$5,000 under $6,000	2,434,311	6,936,012	6,935,896	1,149,972	2,434,311	1,211,368	169,592	2,413,589	1,204,450	180,668	2,406,477	1,194,305	191,089
$6,000 under $7,000	2,062,956	7,891,312	7,886,933	1,359,481	2,062,956	1,030,335	144,247	2,058,348	1,026,665	154,000	2,048,163	1,021,823	163,492
$7,000 under $8,000	1,779,565	8,598,890	8,596,692	1,540,823	1,779,565	889,146	124,480	1,777,069	887,738	133,161	1,774,578	886,725	141,876
$8,000 under $9,000	1,544,751	8,916,694	8,915,996	1,646,153	1,544,751	772,376	108,133	1,544,751	771,548	115,732	1,541,498	770,599	123,296
$9,000 under $10,000	1,274,395	8,539,152	8,532,411	1,633,181	1,274,395	637,198	89,208	1,274,395	637,198	95,580	1,274,395	636,901	101,904
$10,000 under $11,000	1,052,298	8,114,082	8,103,001	1,600,550	1,052,298	526,149	73,661	1,052,297	525,311	78,797	1,049,800	524,900	83,984
$11,000 under $12,000	878,664	7,526,158	7,511,155	1,519,687	878,664	439,332	61,506	878,664	439,305	65,896	877,556	438,675	70,188
$12,000 under $13,000	746,086	6,953,382	6,943,775	1,431,757	746,086	372,988	52,218	745,976	372,988	55,948	745,976	372,916	59,667
$13,000 under $14,000	651,221	6,607,037	6,600,055	1,388,883	651,221	325,611	45,585	651,221	325,611	48,842	651,221	325,611	52,098
$14,000 under $15,000	533,711	5,837,208	5,816,418	1,247,027	533,711	266,856	37,360	533,711	266,856	40,028	533,711	266,787	42,686
$15,000 under $20,000	1,500,592	19,711,582	19,646,993	4,444,808	1,500,592	750,296	105,041	1,500,592	750,296	112,544	1,500,592	750,274	120,044
$20,000 under $25,000	470,251	8,195,675	8,138,307	2,026,319	470,251	235,126	32,918	470,251	234,713	35,207	468,953	234,410	37,506
$25,000 under $30,000	197,112	4,212,073	4,156,985	1,121,749	197,112	98,556	13,798	197,112	98,556	14,783	197,112	98,556	15,769
$30,000 under $50,000	186,254	5,595,588	5,436,245	1,710,847	186,254	93,127	13,038	186,254	93,127	13,969	186,253	93,127	14,900
$50,000 under $100,000	60,693	3,103,144	3,004,525	1,216,002	60,693	30,323	4,245	60,583	30,292	4,544	60,583	30,291	4,847
$100,000 under $200,000	13,573	1,357,548	1,324,362	665,684	13,573	6,787	950	13,573	6,783	1,017	13,549	6,775	1,084
$200,000 under $500,000	3,454	733,342	724,072	424,407	3,454	1,724	241	3,448	1,724	259	3,448	1,724	276
$500,000 under $1,000,000	508	254,730	253,325	161,747	508	254	36	508	254	38	507	254	41
$1,000,000 or more	211	397,793	397,511	254,264	211	106	15	211	106	16	211	106	17

Size of adjusted gross income	Tax generated at specified rate—Continued											
	17 percent			19 percent			21 percent			24 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	**17,580,564**	**8,451,260**	**1,438,714**	**16,283,091**	**27,664,403**	**5,256,237**	**11,529,277**	**19,339,497**	**4,061,294**	**7,913,791**	**13,189,902**	**3,165,577**
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	*18,516	*4,604	*783	*4,978	*33	*6	—	—	—	—	—	—
$3,000 under $4,000	143,591	14,383	2,442	*20,892	*16,103	*3,059	—	—	—	—	—	—
$4,000 under $5,000	2,136,715	814,397	138,447	1,124,096	340,723	64,737	—	—	—	—	—	—
$5,000 under $6,000	2,370,461	1,167,745	198,517	2,251,872	2,158,028	410,025	—	—	—	—	—	—
$6,000 under $7,000	2,039,432	1,017,584	172,989	2,025,095	3,561,605	676,705	876,544	228,923	48,074	—	—	—
$7,000 under $8,000	1,771,549	884,044	150,287	1,761,526	3,457,306	656,888	1,639,402	1,585,826	333,024	*5,970	*5,907	*1,418
$8,000 under $9,000	1,541,055	770,405	130,969	1,539,757	3,051,816	579,845	1,499,498	2,626,458	551,556	589,649	152,796	36,671
$9,000 under $10,000	1,271,345	634,299	107,831	1,268,235	2,518,814	478,575	1,244,607	2,409,881	506,075	1,119,736	1,058,121	253,949
$10,000 under $11,000	1,049,800	524,899	89,233	1,049,797	2,091,574	397,399	1,040,533	2,059,870	432,573	1,008,242	1,743,426	418,422
$11,000 under $12,000	877,005	438,503	74,545	877,005	1,753,628	333,189	876,583	1,742,151	365,852	862,214	1,636,185	392,684
$12,000 under $13,000	745,631	372,688	63,357	744,383	1,487,235	282,575	740,218	1,474,447	309,634	731,664	1,438,870	345,329
$13,000 under $14,000	651,221	325,611	55,354	651,221	1,302,442	247,464	651,221	1,294,655	271,878	643,301	1,271,063	305,055
$14,000 under $15,000	533,490	266,745	45,347	533,490	1,066,808	202,693	533,289	1,065,318	223,717	530,354	1,051,406	252,337
$15,000 under $20,000	1,500,338	750,169	127,529	1,500,338	2,998,215	569,661	1,497,776	2,992,861	628,501	1,493,534	2,974,057	713,774
$20,000 under $25,000	468,754	234,377	39,844	468,754	937,336	178,094	468,504	936,967	196,763	468,305	936,610	224,786
$25,000 under $30,000	197,112	98,556	16,754	197,109	394,218	74,901	197,109	394,217	82,786	197,107	394,214	94,611
$30,000 under $50,000	186,253	93,127	15,832	186,253	372,245	70,727	186,051	372,049	78,130	185,820	371,538	89,169
$50,000 under $100,000	60,581	30,291	5,149	60,581	120,868	22,965	60,251	120,495	25,304	60,209	120,350	28,884
$100,000 under $200,000	13,549	6,775	1,152	13,549	27,090	5,147	13,533	27,066	5,684	13,533	27,056	6,494
$200,000 under $500,000	3,448	1,722	293	3,442	6,882	1,308	3,441	6,878	1,444	3,437	6,870	1,649
$500,000 under $1,000,000	507	254	43	507	1,014	193	507	1,014	213	506	1,012	243
$1,000,000 or more	211	106	18	211	422	80	210	420	88	210	420	101

Footnotes at end of table.

Table 3.17—Returns of Single Persons 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			29 percent			31 percent			34 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	**5,408,423**	**8,698,849**	**2,174,712**	**3,396,941**	**5,363,835**	**1,448,236**	**2,080,701**	**3,378,027**	**979,628**	**1,345,956**	**2,181,197**	**676,171**	**876,560**	**1,475,048**	**501,516**
$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	425,133	106,872	26,718	—	—	—	—	—	—	—	—	—	—	—	—
$11,000 under $12,000	742,915	621,704	155,426	*2,496	*1,674	*452	—	—	—	—	—	—	—	—	—
$12,000 under $13,000	687,572	1,044,309	261,077	83,732	7,334	1,980	—	—	—	—	—	—	—	—	—
$13,000 under $14,000	624,839	1,161,440	290,360	501,589	268,013	72,364	—	—	—	—	—	—	—	—	—
$14,000 under $15,000	518,702	994,258	248,565	457,668	568,658	153,538	*1,469	*2,636	*764	*1,248	*91	*28	—	—	—
$15,000 under $20,000	1,480,428	2,917,604	729,401	1,428,451	2,681,931	724,121	1,166,745	1,572,340	455,978	460,364	480,737	149,028	69,028	28,213	9,592
$20,000 under $25,000	468,305	933,537	233,384	464,060	919,120	248,162	454,221	892,731	258,892	430,519	800,316	248,098	362,275	579,091	196,891
$25,000 under $30,000	197,107	392,567	98,142	195,714	391,093	105,595	195,514	385,286	111,733	191,555	376,416	116,689	183,920	351,458	119,496
$30,000 under $50,000	185,660	371,290	92,822	185,642	371,104	100,198	185,350	370,374	107,409	184,990	369,323	114,490	184,216	362,455	123,235
$50,000 under $100,000	60,098	119,956	29,989	59,947	119,654	32,306	59,782	119,483	34,650	59,716	119,186	36,948	59,581	118,836	40,404
$100,000 under $200,000	13,517	27,025	6,756	13,503	26,976	7,284	13,481	26,900	7,801	13,425	26,849	8,323	13,401	26,716	9,084
$200,000 under $500,000	3,431	6,855	1,714	3,424	6,848	1,849	3,424	6,848	1,986	3,424	6,848	2,123	3,424	6,848	2,328
$500,000 under $1,000,000	506	1,012	253	506	1,012	273	506	1,012	293	506	1,012	314	506	1,012	344
$1,000,000 or more	210	419	105	209	418	113	209	418	121	209	418	130	209	418	142

Size of adjusted gross income	Tax generated at specified rate—Continued														
	36 percent			38 percent			40 percent			45 percent			50 percent regular rate		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Total	**607,211**	**1,029,523**	**370,628**	**435,302**	**757,222**	**287,744**	**320,707**	**1,059,234**	**423,694**	**206,247**	**983,292**	**442,482**	**129,763**	**620,241**	**310,121**
$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	184,377	221,550	79,758	54,573	42,423	16,121	—	—	—	—	—	—	—	—	—
$25,000 under $30,000	167,957	302,289	108,824	131,486	225,997	85,879	83,143	154,465	61,786	*2,995	*540	*243	—	—	—
$30,000 under $50,000	178,191	352,850	127,026	173,119	336,675	127,936	161,198	603,340	241,336	128,520	542,369	244,066	58,024	209,349	104,675
$50,000 under $100,000	59,217	117,898	42,443	58,656	117,220	44,544	58,521	231,742	92,697	57,354	336,706	151,518	54,549	308,217	154,109
$100,000 under $200,000	13,330	26,658	9,597	13,329	26,631	10,120	13,311	53,176	21,270	13,255	78,972	35,537	13,080	78,070	39,035
$200,000 under $500,000	3,424	6,848	2,465	3,424	6,847	2,602	3,419	13,656	5,462	3,412	20,446	9,200	3,401	20,359	10,180
$500,000 under $1,000,000	506	1,012	364	506	1,012	385	506	2,020	808	503	3,012	1,355	501	3,003	1,501
$1,000,000 or more	209	418	150	209	418	159	209	834	334	208	1,248	562	208	1,243	621

Footnotes at end of table.

Table 3.17—Returns of Single Persons 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														
	50 percent capital gains rate			50 percent maximum tax rate			55 percent			60 percent			62 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total	**21,681**	**158,819**	**79,405**	**17,163**	**648,872**	**324,432**	**66,985**	**321,831**	**177,007**	**43,122**	**210,315**	**126,189**	**32,706**	**236,694**	**146,750**
$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	3,447	4,596	2,297	*749	*1,692	*846	16,179	52,426	28,834	*41	*62	*37	—	—	—
$50,000 under $100,000	12,434	85,621	42,808	10,961	159,355	79,675	39,167	200,699	110,384	31,591	143,326	85,996	21,049	127,816	79,246
$100,000 under $200,000	4,182	45,908	22,953	4,372	230,275	115,137	8,618	50,660	27,863	8,456	48,929	29,357	8,592	78,861	48,894
$200,000 under $500,000	1,319	17,946	8,973	941	122,464	61,232	2,454	14,649	8,057	2,463	14,601	8,760	2,490	24,327	15,083
$500,000 under $1,000,000	209	3,229	1,614	105	33,950	16,975	395	2,365	1,301	397	2,364	1,418	398	3,942	2,444
$1,000,000 or more	90	1,520	760	35	101,137	50,568	172	1,032	568	174	1,033	620	177	1,747	1,083

Size of adjusted gross income	Tax generated at specified rate—Continued														
	64 percent			66 percent			68 percent			69 percent			70 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Total	**20,832**	**164,276**	**105,137**	**16,411**	**131,639**	**86,881**	**12,474**	**103,015**	**70,050**	**9,367**	**78,122**	**53,904**	**9,061**	**853,839**	**597,687**
$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	9,416	57,273	36,655	5,273	28,833	19,030	1,791	9,402	6,393	*225	*394	*272	—	—	—
$100,000 under $200,000	8,363	76,898	49,215	8,040	72,450	47,817	7,559	63,208	42,981	6,060	47,623	32,860	5,370	103,244	72,271
$200,000 under $500,000	2,481	24,410	15,622	2,519	24,627	16,254	2,544	24,631	16,749	2,498	24,328	16,787	3,005	302,163	211,514
$500,000 under $1,000,000	396	3,935	2,519	402	3,972	2,622	404	4,020	2,734	407	4,035	2,784	486	172,340	120,638
$1,000,000 or more	176	1,760	1,126	177	1,756	1,159	176	1,754	1,193	177	1,742	1,202	200	276,092	193,265

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

Section 4

Taxpayers Age 65 or Over; Credit for the Elderly

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Introduction

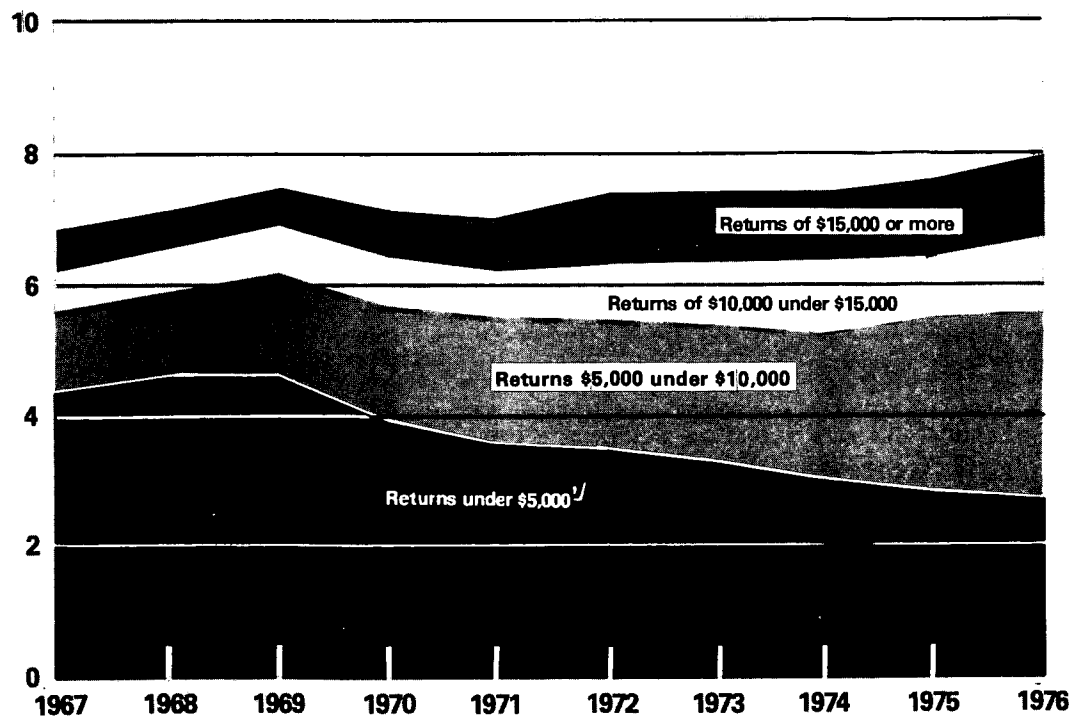
This section presents data for two groups of returns: those on which one additional exemption was claimed for taxpayers age 65 or over, and those on which the credit for the elderly (formerly the retirement income credit) was claimed. Most, but not all, of the returns falling into the latter category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

Returns with Age Exemptions

Persons age 65 or over benefited from certain special tax provisions under the Internal Revenue Code. These included an additional $750 exemption for each taxpayer age 65 or over (which resulted in raising the income floor for filing a return, thus exempting certain individuals from filing), and the exclusion of all or a part of the gain on the sale of personal residences. Also, due to a provision introduced by the Tax Reform Act of 1976, the retirement income credit was replaced with a new, generally more liberal, "credit for the elderly" for taxpayers age 65 or over. Moreover, social security income, a major source of income for many older persons, was non-taxable and was not reported on income tax returns. Table 4A

Chart 4A

Returns filed by taxpayers age 65 and over, 1967-1976, by size of adjusted gross income



1/ The number of returns filed reflects, in part, the changes in filing requirements for 1970 1971, 1972, 1975 and 1976.

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

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

Item	All returns		Returns of taxpayers age 65 or over				
					As percent of all returns with characteristics		Number as percent of total returns of taxpayers age 65 or over
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Adjusted gross income less deficit	84,670,389	1,053,895,687	7,975,070	91,196,288	9.4	8.7	100.0
Salaries and wages (gross)	75,510,735	880,998,631	3,349,923	25,750,274	4.4	2.9	42.0
Total net profit less loss from business activities[1]	12,251,981	61,513,699	1,511,330	5,927,639	12.3	9.6	19.0
Sales of property net gain less loss	8,973,855	18,717,241	2,221,260	5,707,012	24.8	30.5	27.9
Dividends in adjusted gross income	9,039,758	24,461,943	2,831,560	12,216,524	31.3	49.9	35.5
Interest received	42,569,233	48,588,111	7,027,991	21,903,980	16.5	45.1	88.1
Rent net income less loss	6,780,877	3,850,773	1,734,295	3,622,422	25.6	94.1	21.8
Royalty net income less loss	641,829	2,027,427	235,580	884,688	36.7	43.6	3.0
Pensions and annuities:							
Income received this year	5,806,907	26,967,554	3,437,175	15,121,934	59.2	56.1	43.1
In adjusted gross income	5,538,948	24,556,210	3,357,213	14,194,276	60.6	57.8	42.1
Statutory adjustments	8,863,775	16,284,275	372,133	678,576	4.2	4.2	4.7
Lump-sum distributions not included in adjusted gross income	146,225	610,275	25,912	141,370	17.7	23.2	0.3
Itemized deductions :							
Total	25,951,389	133,890,976	2,184,495	12,973,217	8.4	9.7	27.4
Medical and dental expenses	19,062,751	12,159,556	2,007,653	2,896,336	10.5	23.8	25.2
Taxes deducted	25,860,608	49,610,062	2,151,031	4,524,607	8.3	9.1	27.0
Interest deducted	23,366,640	43,415,463	1,071,041	1,487,616	4.6	3.4	13.4
Contributions	24,434,659	16,792,387	2,048,527	3,028,167	8.4	18.0	25.7
Miscellaneous :							
Total	21,771,915	11,913,508	1,738,539	1,036,492	8.0	8.7	21.8
Casualty and theft losses	1,998,333	1,570,409	101,995	87,034	5.1	5.5	1.3
Standard deduction:							
Total	58,172,237	113,753,788	5,705,223	11,382,809	9.8	10.0	71.5
Low-income allowance	43,572,511	78,495,854	4,708,633	8,954,776	10.8	11.4	59.0
Percentage standard deduction	14,599,726	35,257,934	996,590	2,428,033	6.8	6.9	12.5
Taxable income	68,716,772	674,866,988	5,985,072	53,391,159	8.7	7.9	75.1
Credit for the elderly	1,010,834	205,793	739,244	116,180	73.1	56.5	9.3
Income tax after credits	64,396,653	140,801,196	5,438,846	13,469,488	8.5	9.6	68.2
Additional tax for tax preferences	246,735	1,000,273	74,758	279,414	30.3	27.9	0.9
Total income tax	64,421,367	141,801,470	5,441,001	13,748,901	8.5	9.7	68.2
Total tax liability	65,969,754	145,748,802	5,707,284	14,110,865	8.7	9.7	71.6

[1]Comprises net profit less loss from businesses, farms, partnerships, and Small Business Corporations.
NOTE: Detail may not add to total because of rounding.

shows selected characteristics reported on returns of taxpayers age 65 or over in comparison to all returns.

For 1976, the filing requirement for single persons age 65 or over was $3,200 in gross income, while for persons who qualified as "surviving spouses" the amount was $3,600. For joint returns, if either spouse was 65 or over, the filing requirement was $4,350, and it was $5,100 if both spouses were 65 or over. The reason the filing requirements were higher for older persons was that the extra exemption deduction and the low-income allowance made them nontaxable in any case. The steady decline in returns of the elderly with incomes under $5,000 shown in chart 4A is partly a result of the increasingly liberal tax return filing requirements granted this group since 1969.

Credit for the Elderly

Introduced by the Tax Reform Act of 1976, this credit replaced the retirement income credit in effect for 1975 and earlier years. For taxpayers under age 65, the computation of the new credit was similar to that for the retirement income credit. In brief, the base for this computation for 1976 was pensions and annuities received under public retirement systems, limited to $2,500 for single persons, $3,750 for couples filing jointly if both had qualifying pensions, and $1,875 for married persons filing a separate return. The corresponding limits for 1975 were $1,524, $3,048, and $1,524, respectively. The base was further reduced by pensions received under the Social Security or Railroad Retirement Acts, and by the amount of "earned income" (defined here as the gross amount of wages, salaries, or professional fees, and other amounts received as compensation for personal services) in excess of $1,200. The actual credit equalled 15 percent of the (reduced) base.

For 1975, the computation of the retirement income credit for taxpayers age 65 and over was quite similar to that for taxpayers under 65, except that all types of pensions and annuities, as well as income from savings, could be used in computing the base. The credit for the elderly introduced for 1976, on the other hand, differed markedly between the two age groups. Amounts received from pensions or savings were not used in computing the credit for taxpayers age 65 and over. The computation base was simply $2,500, $3,750, or $1,875, depending on marital status, reduced by pensions received under the Social Security or Railroad Retirement Acts. However, instead of a phase-out based on earned income, the new law contained a phase-out based on adjusted gross income (i.e., both earned and unearned income). This phase-out equalled one-half of the excess of adjusted gross income over $7,500 for single persons, over $10,000 for married couples, and over $5,000 for married persons who were separated. Thus, no credit was allowed for single persons age 65 and over with adjusted gross incomes over $12,500, married couples with incomes over $17,500, or separated persons with incomes over $8,750.

One more, minor, change introduced by the Tax Reform Act of 1976 was the elimination of the prior-year income test. Under the previous law, to qualify for the retirement income credit, the taxpayer had to have received earned income in excess of $600 in

Table 4B.—Comparison of Returns With Retirement Income Credit and Credit for the Elderly, 1975 and 1976

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

Item by size of adjusted gross income	All returns		Returns of taxpayers age 65 or over	
	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)
Retirement Income Credit, 1975				
Total	**784,808**	**128,968**	**598,075**	**88,602**
Under $5,000	90,335	7,041	74,646	5,166
$5,000 under $10,000	340,754	53,795	281,538	41,309
$10,000 under $15,000	176,771	33,578	122,955	21,222
$15,000 or more	176,948	34,553	118,936	20,905
Credit for the Elderly, 1976				
Total	**1,010,834**	**205,793**	**739,244**	**116,181**
Under $5,000	162,153	17,759	142,806	13,481
$5,000 under $10,000	514,211	99,597	425,566	69,858
$10,000 under $15,000	215,772	52,121	140,714	26,023
$15,000 or more	118,698	36,316	30,158	6,819
Change, 1975 to 1976				
Total	**226,026**	**76,826**	**141,169**	**27,579**
Under $5,000	71,818	10,717	68,160	8,315
$5,000 under $10,000	173,457	45,803	144,028	28,549
$10,000 under $15,000	39,001	18,543	17,759	4,801
$15,000 or more	−58,250	1,763	−88,778	−14,086

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

each of any 10 years prior to the one for which the credit was claimed. There was no such test for claiming the 1976 credit for the elderly.

The Tax Reduction and Simplification Act of 1977 maintained the liberalized provisions of the 1976 Act. However, it also allowed taxpayers whose 1976 credit had been reduced or eliminated by the adjusted gross income phase-out to compute the credit under the previous law for one more year.

Since the 1977 Act did not become law until after the 1976 filing deadline for most taxpayers had already passed, many taxpayers elected to file amended returns and use the more advantageous computation of the credit. Therefore, the data for 1976 shown in Table 4B are slightly understated.

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Number of exemptions		Salaries and wages (gross)		Total net profit less loss from business activities[1]		Sales of capital assets net gain less loss	
			Total	For age 65 or over	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	**7,975,070**	**91,196,288**	**23,723,226**	**10,430,763**	**3,349,923**	**25,750,274**	**1,511,330**	**5,927,639**	**2,182,453**	**5,630,709**
Under $2,000	626,586	−32,592	1,776,348	785,354	196,299	238,340	254,239	−660,435	76,960	104,117
$2,000 under $4,000	1,305,461	4,098,098	3,488,844	1,577,219	518,504	1,103,446	191,529	166,654	178,397	97,271
$4,000 under $6,000	1,467,224	7,317,592	4,165,873	1,875,315	562,956	1,783,775	149,116	183,531	240,757	186,806
$6,000 under $8,000	1,162,608	8,115,596	3,508,276	1,569,199	408,750	1,856,802	142,170	171,485	299,939	188,129
$8,000 under $10,000	702,331	6,280,657	2,099,209	930,412	289,964	1,674,693	123,561	222,475	184,611	187,227
$10,000 under $12,000	568,880	6,229,956	1,743,651	753,339	268,647	2,016,972	93,975	240,137	179,697	299,804
$12,000 under $14,000	433,208	5,602,988	1,342,317	580,927	210,023	1,777,364	71,278	230,735	148,959	236,984
$14,000 under $16,000	321,612	4,794,299	1,028,589	432,615	187,535	1,929,790	57,635	179,299	102,814	222,685
$16,000 under $18,000	243,016	4,131,292	773,868	330,287	115,535	1,290,974	40,398	217,975	92,135	203,683
$18,000 under $20,000	172,164	3,269,523	550,989	234,182	86,378	1,033,276	39,483	154,071	79,423	164,953
$20,000 under $25,000	311,504	6,920,715	1,042,466	434,886	157,740	2,295,439	80,143	405,169	136,632	358,754
$25,000 under $30,000	202,046	5,543,326	659,320	278,073	98,880	1,552,721	61,756	539,360	125,618	365,004
$30,000 under $50,000	274,043	10,150,288	912,453	380,252	144,559	3,096,479	106,237	1,204,138	168,556	834,514
$50,000 under $100,000	137,236	9,181,548	470,049	199,285	74,914	2,223,022	70,877	1,468,436	107,478	766,741
$100,000 under $200,000	35,479	4,726,883	122,670	52,370	21,970	1,213,001	21,199	663,111	30,021	514,807
$200,000 under $500,000	9,786	2,796,094	33,902	14,336	6,078	518,468	6,413	368,186	8,708	394,924
$500,000 under $1,000,000	1,366	916,364	4,652	1,947	851	103,251	941	63,064	1,252	184,591
$1,000,000 or more	520	1,153,661	1,750	765	340	44,460	380	110,248	496	319,714
All returns, summary:										
Under $5,000	2,662,805	7,346,112	7,232,082	3,251,163	991,727	2,160,211	521,335	−429,552	378,644	270,287
$5,000 under $10,000	2,601,405	18,433,239	7,804,468	3,486,336	984,746	4,494,846	339,280	513,261	602,020	493,263
$10,000 under $15,000	1,184,377	14,467,725	3,670,743	1,580,910	586,831	4,889,779	196,640	562,155	386,931	651,442
$15,000 under $20,000	554,503	9,560,333	1,768,671	750,440	281,287	3,158,598	106,129	460,064	216,097	476,667
$20,000 or more	971,980	41,388,880	3,247,262	1,361,914	505,332	11,046,841	347,946	4,821,712	578,761	3,739,050

Size of adjusted gross income	Sales of property *other* than capital assets net gain less loss		Dividends				Interest received		Pensions and annuities	
			Before exclusion		In adjusted gross income				Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	**166,279**	**76,303**	**3,449,771**	**12,643,614**	**2,831,560**	**12,216,524**	**7,027,991**	**21,903,980**	**3,437,175**	**15,121,934**
Under $2,000	12,574	−102,630	125,496	109,808	94,443	96,972	424,360	425,943	96,230	199,140
$2,000 under $4,000	7,411	2,144	323,615	226,064	226,427	195,101	1,060,144	1,432,600	456,057	896,411
$4,000 under $6,000	18,167	1,723	516,507	480,129	401,775	424,319	1,276,725	2,256,801	727,056	2,188,147
$6,000 under $8,000	15,628	1,600	515,717	717,472	419,944	658,564	1,036,820	2,577,501	593,481	2,226,888
$8,000 under $10,000	16,456	705	355,511	556,153	294,188	512,821	652,719	1,783,895	373,490	1,640,406
$10,000 under $12,000	9,504	4,580	254,940	510,442	204,600	479,350	529,910	1,544,982	282,724	1,473,022
$12,000 under $14,000	12,754	28,893	224,274	500,238	193,316	470,487	406,150	1,449,556	188,740	1,110,792
$14,000 under $16,000	8,520	18,341	159,582	395,322	137,613	373,420	298,636	1,078,302	142,226	796,246
$16,000 under $18,000	3,432	21,675	144,455	396,932	120,082	379,055	231,279	1,052,093	113,880	816,111
$18,000 under $20,000	6,478	13,033	106,186	365,376	87,103	351,255	163,872	763,652	74,923	598,011
$20,000 under $25,000	14,024	4,762	192,079	895,831	168,075	868,273	298,116	1,555,745	139,191	1,043,168
$25,000 under $30,000	9,570	7,844	151,340	721,285	130,707	698,939	199,068	1,213,633	89,639	811,007
$30,000 under $50,000	18,449	38,449	214,863	1,635,003	193,351	1,601,434	268,869	2,168,213	104,396	727,492
$50,000 under $100,000	8,673	12,644	120,825	2,055,266	116,817	2,035,617	135,209	1,574,926	43,468	441,336
$100,000 under $200,000	3,157	9,610	33,195	1,226,225	32,120	1,220,705	34,673	593,104	8,728	107,817
$200,000 under $500,000	1,140	6,975	9,351	982,488	9,179	980,932	9,591	261,231	2,466	36,417
$500,000 under $1,000,000	226	3,926	1,323	403,805	1,312	403,586	1,335	76,693	358	7,470
$1,000,000 or more	116	2,028	512	465,777	508	465,695	515	95,108	122	2,054
All returns, summary:										
Under $5,000	28,213	−102,016	684,789	551,357	495,452	484,885	2,117,072	2,914,152	897,860	2,048,786
$5,000 under $10,000	42,023	5,559	1,152,057	1,538,269	941,325	1,402,892	2,333,696	5,562,589	1,348,454	5,102,204
$10,000 under $15,000	27,340	44,287	561,611	1,217,982	464,618	1,145,983	1,104,445	3,599,747	542,618	2,994,192
$15,000 under $20,000	13,348	42,235	327,826	950,328	278,096	907,583	525,402	2,288,840	259,875	1,799,991
$20,000 or more	55,355	86,239	723,488	8,385,679	652,069	8,275,181	947,376	7,538,653	388,368	3,176,761

Footnotes at end of table.

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

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

Size of adjusted gross income	Pensions and annuities—Continued: In adjusted gross income		Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss		All other sources net income less loss[2]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	**3,357,213**	**14,194,276**	**1,734,295**	**3,622,422**	**235,580**	**884,688**	**267,414**	**1,331,022**	**860,935**	**337,027**
Under $2,000	77,160	111,852	124,803	7,938	11,548	17,570	1,130	232	28,644	−213,577
$2,000 under $4,000	447,426	825,948	275,394	274,439	14,085	18,182	*11,090	*17,241	77,979	25,071
$4,000 under $6,000	722,367	2,071,501	260,519	337,993	17,801	4,657	29,778	63,086	124,927	53,118
$6,000 under $8,000	587,887	2,181,592	243,226	345,280	34,583	18,154	33,205	82,689	104,748	67,439
$8,000 under $10,000	364,712	1,549,654	131,263	256,175	24,044	44,765	16,618	50,440	91,917	23,669
$10,000 under $12,000	278,306	1,383,668	120,579	167,751	7,954	11,346	23,445	81,152	71,412	33,489
$12,000 under $14,000	183,247	1,032,057	95,872	303,308	21,743	49,205	10,705	23,949	52,446	28,136
$14,000 under $16,000	135,489	745,948	73,071	178,087	11,992	23,016	11,849	46,401	55,969	30,457
$16,000 under $18,000	110,306	746,302	56,860	175,853	7,943	9,593	13,201	54,433	27,537	3,741
$18,000 under $20,000	74,690	569,451	41,280	107,071	7,854	32,752	10,307	77,770	31,196	22,884
$20,000 under $25,000	135,815	990,646	82,692	313,520	16,160	77,380	20,865	62,106	60,832	29,126
$25,000 under $30,000	87,518	781,968	59,917	248,353	15,915	56,384	19,866	92,344	41,888	44,240
$30,000 under $50,000	98,282	669,365	95,961	300,616	20,909	116,887	30,609	190,165	42,182	26,841
$50,000 under $100,000	42,537	393,265	52,336	357,054	15,230	119,624	24,091	221,299	35,242	95,244
$100,000 under $200,000	8,570	100,227	15,458	171,055	5,416	105,072	7,635	119,890	9,994	40,692
$200,000 under $500,000	2,427	33,251	4,175	62,052	1,886	87,092	2,462	70,590	3,312	19,449
$500,000 under $1,000,000	354	5,788	637	11,347	358	39,658	384	20,874	506	5,230
$1,000,000 or more	120	1,792	252	4,531	159	53,352	174	56,361	204	1,776
All returns, summary:										
Under $5,000	869,890	1,808,544	540,013	455,022	41,674	39,723	21,796	26,891	175,935	−150,051
$5,000 under $10,000	1,329,662	4,932,003	495,192	766,803	60,387	63,604	70,025	186,796	252,280	105,773
$10,000 under $15,000	528,420	2,790,717	257,766	586,299	36,153	79,646	39,785	114,889	157,204	76,654
$15,000 under $20,000	253,618	1,686,710	129,896	345,771	21,333	46,266	29,722	168,816	81,356	42,052
$20,000 or more	375,623	2,976,302	311,428	1,468,528	76,033	655,448	106,086	833,630	194,160	262,599

Size of adjusted gross income	Statutory adjustments: Total		Statutory adjustments: Sick pay exclusion		Total deductions		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	**372,133**	**678,576**	**41,463**	**123,346**	**7,889,718**	**24,356,026**	**5,985,072**	**53,391,159**	**5,988,059**	**14,392,439**
Under $2,000	15,982	56,914	*8,504	*39,328	541,234	1,059,794	—	—	*2,987	*44
$2,000 under $4,000	22,041	60,000	*8,488	*37,688	1,305,461	2,476,330	373,879	163,922	373,879	23,160
$4,000 under $6,000	37,243	49,717	*5,997	*12,166	1,467,224	3,187,896	1,114,084	1,346,671	1,114,084	204,630
$6,000 under $8,000	43,072	33,639	*269	*665	1,162,608	2,653,305	1,121,099	2,921,956	1,121,099	469,091
$8,000 under $10,000	23,672	25,863	*4,499	*7,529	702,331	1,728,139	685,553	3,049,722	685,553	513,709
$10,000 under $12,000	27,806	33,277	*3,088	*2,639	568,880	1,506,806	562,799	3,457,105	562,799	610,486
$12,000 under $14,000	21,644	27,687	*586	*2,251	433,208	1,175,629	430,519	3,441,812	430,519	635,356
$14,000 under $16,000	22,317	31,445	*2,076	*4,709	321,612	1,016,882	319,377	3,022,697	319,377	565,456
$16,000 under $18,000	18,005	24,087	*2,606	*4,915	243,016	888,331	241,877	2,669,081	241,877	522,526
$18,000 under $20,000	11,471	20,645	*1,527	*1,682	172,164	680,783	169,436	2,222,901	169,436	451,324
$20,000 under $25,000	26,701	40,207	—	—	311,504	1,318,217	309,863	4,828,787	309,863	1,024,898
$25,000 under $30,000	27,803	57,464	*492	*435	202,046	919,842	201,715	4,132,009	201,715	951,437
$30,000 under $50,000	41,824	96,815	*3,081	*8,662	274,043	1,845,895	271,114	7,680,808	271,114	2,024,178
$50,000 under $100,000	25,463	86,322	*199	*589	137,236	1,715,037	136,818	7,155,252	136,818	2,567,177
$100,000 under $200,000	5,549	24,389	*38	*69	35,479	905,904	35,333	3,733,880	35,333	1,721,749
$200,000 under $500,000	1,354	7,058	**13	**18	9,786	655,092	9,738	2,118,536	9,738	1,165,163
$500,000 under $1,000,000	142	1,645	**	**	1,366	260,660	1,352	655,005	1,352	408,061
$1,000,000 or more	44	1,402	**	**	520	361,484	516	791,014	516	533,994
All returns, summary:										
Under $5,000	51,644	131,985	17,020	77,161	2,577,453	5,031,922	830,862	675,276	833,849	99,833
$5,000 under $10,000	90,366	94,149	*10,737	*20,215	2,601,405	6,073,542	2,463,753	6,806,995	2,463,753	1,110,800
$10,000 under $15,000	62,541	73,871	*4,922	*5,294	1,184,377	3,243,861	1,174,605	8,544,960	1,174,605	1,550,941
$15,000 under $20,000	38,702	63,269	*4,961	*10,903	554,503	2,024,570	549,403	6,268,636	549,403	1,234,207
$20,000 or more	128,880	315,302	3,823	9,774	971,980	7,982,131	966,449	31,095,291	966,449	10,396,657

Footnotes at end of table.

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

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

Size of adjusted gross income	Tax credits: Total		Tax credits: Credit for the elderly		Tax credits: Earned income credit used to offset income tax before credits		Income tax after credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	**5,988,059**	**922,951**	**739,244**	**116,180**	**18,878**	**1,206**	**5,438,846**	**13,469,488**
Under $2,000	*2,887	*42	**46,356	**1,513	—	—	**240,716	**10,074
$2,000 under $4,000	373,879	13,087	**	**	—	—	**	**
$4,000 under $6,000	1,114,084	75,909	181,121	23,440	*1,403	*171	802,636	128,721
$6,000 under $8,000	1,121,099	123,567	226,914	37,790	17,475	1,035	1,034,881	345,523
$8,000 under $10,000	685,553	91,370	113,981	20,595	—	—	679,498	422,339
$10,000 under $12,000	562,799	91,850	89,796	17,105	—	—	558,333	518,636
$12,000 under $14,000	430,519	79,045	37,598	6,943	—	—	428,488	556,311
$14,000 under $16,000	319,377	63,183	20,775	3,937	—	—	318,867	502,273
$16,000 under $18,000	241,877	46,445	8,913	1,371	—	—	241,821	476,081
$18,000 under $20,000	169,436	32,739	*2,500	*378	—	—	169,436	418,584
$20,000 under $25,000	309,863	64,861	5,033	1,193	—	—	308,209	960,037
$25,000 under $30,000	201,715	58,516	*1,935	*540	—	—	201,715	892,920
$30,000 under $50,000	271,114	71,529	*3,297	*1,107	—	—	270,933	1,952,649
$50,000 under $100,000	136,818	47,700	865	228	—	—	136,472	2,519,477
$100,000 under $200,000	35,333	30,069	132	30	—	—	35,273	1,691,680
$200,000 under $500,000	9,738	17,891	*23	*8	—	—	9,708	1,147,273
$500,000 under $1,000,000	1,352	6,432	**5	**2	—	—	1,347	401,629
$1,000,000 or more	516	8,715	**	**	—	—	513	525,280
All returns, summary:								
Under $5,000	833,849	42,658	142,806	13,481	*28	*6	577,279	57,176
$5,000 under $10,000	2,463,753	261,318	425,566	69,858	18,850	1,200	2,180,452	849,482
$10,000 under $15,000	1,174,605	205,406	140,714	26,023	—	—	1,168,108	1,345,536
$15,000 under $20,000	549,403	107,857	18,868	3,711	—	—	548,837	1,126,350
$20,000 or more	966,449	305,713	11,290	3,108	—	—	964,170	10,090,944

Size of adjusted gross income	Total income tax		Earned income credit used to offset all other taxes		Total tax liability		Earned income credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Total	**5,441,001**	**13,748,901**	**17,538**	**2,036**	**5,707,284**	**14,110,865**	**77,268**	**14,071**
Under $2,000	365	4,513	804	76	83,236	12,051	13,624	697
$2,000 under $4,000	240,718	10,331	6,382	760	343,188	26,196	32,929	7,132
$4,000 under $6,000	802,685	129,301	7,319	886	862,458	150,763	27,119	5,912
$6,000 under $8,000	1,034,886	345,523	3,033	314	1,047,472	369,233	*3,596	*331
$8,000 under $10,000	679,515	422,847	—	—	684,259	443,367	—	—
$10,000 under $12,000	558,697	520,666	—	—	559,316	541,403	—	—
$12,000 under $14,000	428,497	563,260	—	—	430,410	583,664	—	—
$14,000 under $16,000	319,026	503,122	—	—	319,508	521,329	—	—
$16,000 under $18,000	241,867	478,464	—	—	241,907	495,641	—	—
$18,000 under $20,000	169,439	418,988	—	—	169,672	434,540	—	—
$20,000 under $25,000	308,497	965,264	—	—	308,776	998,724	—	—
$25,000 under $30,000	201,715	900,231	—	—	201,715	932,323	—	—
$30,000 under $50,000	271,068	1,993,158	—	—	271,211	2,049,417	—	—
$50,000 under $100,000	136,943	2,571,944	—	—	137,055	2,614,711	—	—
$100,000 under $200,000	35,425	1,738,965	—	—	35,443	1,749,649	—	—
$200,000 under $500,000	9,775	1,191,286	—	—	9,775	1,195,254	—	—
$500,000 under $1,000,000	1,364	425,659	—	—	1,364	426,542	—	—
$1,000,000 or more	519	565,378	—	—	519	566,059	—	—
All returns, summary:								
Under $5,000	577,652	62,330	12,072	1,455	800,223	95,849	63,572	11,163
$5,000 under $10,000	2,180,517	850,184	5,466	581	2,220,390	905,761	13,696	2,909
$10,000 under $15,000	1,168,481	1,354,515	—	—	1,171,019	1,404,213	—	—
$15,000 under $20,000	549,045	1,129,986	—	—	549,794	1,172,363	—	—
$20,000 or more	965,306	10,351,885	—	—	965,858	10,532,679	—	—

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

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

[1]Comprises net profit less loss from businesses, farms, partnerships, and Small Business Corporations.

[2]Comprises State income tax refunds, alimony and other income less other loss.

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

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Number of exemptions		Salaries and wages (gross)		Total net profit less loss from business activities[1]		Sales of capital assets net gain less loss	
			Total	Age 65 and over	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	**4,601,962**	**62,861,370**	**16,805,488**	**7,052,150**	**2,402,103**	**21,164,022**	**1,154,149**	**5,004,147**	**1,273,065**	**3,890,783**
Under $2,000	316,893	−194,382	1,151,056	475,123	109,883	162,702	162,548	−551,798	36,620	81,666
$2,000 under $4,000	517,482	1,608,787	1,880,496	787,136	298,939	644,061	132,762	103,876	57,148	36,164
$4,000 under $6,000	738,677	3,752,002	2,697,381	1,146,768	372,902	1,202,073	116,399	116,432	101,603	73,168
$6,000 under $8,000	661,895	4,626,889	2,454,603	1,065,966	286,420	1,324,521	101,969	110,027	154,311	86,757
$8,000 under $10,000	414,800	3,726,868	1,510,881	642,881	188,911	1,110,566	104,853	176,370	101,527	127,464
$10,000 under $12,000	360,430	3,955,608	1,315,438	544,889	205,139	1,551,740	67,687	182,610	91,817	148,615
$12,000 under $14,000	280,589	3,641,006	1,027,834	428,308	164,079	1,418,799	53,643	163,502	90,764	168,162
$14,000 under $16,000	244,961	3,655,336	867,680	355,621	157,803	1,641,171	50,734	136,008	73,338	149,155
$16,000 under $18,000	174,487	2,967,039	627,332	261,758	92,750	1,064,916	35,851	185,911	67,093	138,485
$18,000 under $20,000	126,552	2,399,537	455,037	188,570	73,884	908,534	32,948	124,944	58,993	109,969
$20,000 under $25,000	238,173	5,290,520	890,665	361,555	135,670	1,972,755	69,288	344,836	98,425	270,623
$25,000 under $30,000	159,952	4,384,587	572,835	235,979	88,679	1,467,681	51,595	432,436	91,653	254,925
$30,000 under $50,000	220,186	8,219,117	800,042	326,395	134,221	2,935,457	87,190	1,052,402	131,737	586,322
$50,000 under $100,000	109,190	7,294,991	411,132	171,239	66,504	2,023,600	61,712	1,336,867	85,214	547,429
$100,000 under $200,000	28,580	3,832,872	108,184	45,471	19,806	1,113,162	18,385	612,509	24,538	409,345
$200,000 under $500,000	7,722	2,210,387	29,516	12,272	5,475	486,555	5,520	332,438	6,971	307,893
$500,000 under $1,000,000	1,028	686,294	3,945	1,609	755	95,605	772	50,536	961	147,937
$1,000,000 or more	365	803,910	1,431	610	283	40,124	293	94,242	352	248,705
All returns, summary:										
Under $5,000	1,144,634	2,813,601	4,153,659	1,730,350	571,719	1,290,520	351,861	−412,718	140,246	142,992
$5,000 under $10,000	1,505,113	10,706,564	5,540,758	2,387,524	685,336	3,153,404	266,670	367,625	310,963	262,227
$10,000 under $15,000	779,785	9,604,705	2,838,372	1,175,975	464,309	3,929,662	149,170	412,539	222,595	383,791
$15,000 under $20,000	407,234	7,013,822	1,454,949	603,171	229,346	2,655,497	91,693	380,436	159,410	330,595
$20,000 or more	765,196	32,722,680	2,817,750	1,155,130	451,393	10,134,939	294,755	4,256,264	439,851	2,771,179

Size of adjusted gross income	Sales of property *other* than capital assets net gain less loss		Dividends				Interest received		Pensions and annuities	
			Before exclusion		In adjusted gross income				Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	**121,329**	**75,167**	**1,910,603**	**7,317,651**	**1,508,286**	**7,028,713**	**4,024,702**	**13,308,482**	**2,097,408**	**10,063,017**
Under $2,000	11,003	−96,287	67,778	64,270	51,394	55,978	214,242	269,758	61,860	154,312
$2,000 under $4,000	2,866	−771	84,631	47,419	52,410	36,020	375,990	387,628	197,088	367,944
$4,000 under $6,000	8,944	2,482	201,548	144,450	146,508	116,390	627,438	973,739	370,660	1,175,578
$6,000 under $8,000	11,173	4,679	242,467	307,901	180,407	273,580	573,135	1,374,178	346,848	1,259,235
$8,000 under $10,000	9,670	105	197,264	208,795	156,020	180,181	378,965	959,682	242,897	1,057,705
$10,000 under $12,000	8,148	3,802	142,873	184,910	102,573	164,012	334,251	880,836	179,147	934,616
$12,000 under $14,000	8,819	27,802	137,423	269,756	110,438	248,138	262,190	850,131	128,038	680,654
$14,000 under $16,000	7,272	17,763	109,128	201,167	89,376	183,969	227,144	776,736	112,119	660,275
$16,000 under $18,000	3,432	21,675	99,669	194,427	76,404	180,754	165,365	679,454	86,742	645,189
$18,000 under $20,000	5,169	11,199	74,491	226,206	57,823	215,127	119,678	523,673	56,599	445,692
$20,000 under $25,000	11,378	4,597	139,004	508,407	116,052	486,076	226,905	1,121,889	107,648	848,500
$25,000 under $30,000	7,883	9,618	113,353	403,783	94,018	385,117	157,590	854,216	75,923	735,629
$30,000 under $50,000	14,198	37,166	170,037	1,168,032	148,808	1,138,916	216,811	1,599,452	85,185	596,687
$50,000 under $100,000	7,467	9,834	95,436	1,293,841	91,620	1,276,681	107,858	1,264,181	36,683	388,391
$100,000 under $200,000	2,650	9,865	26,757	840,724	25,838	835,828	26,158	467,807	7,518	92,974
$200,000 under $500,000	990	6,628	7,388	698,158	7,253	696,795	7,611	202,248	2,046	30,897
$500,000 under $1,000,000	181	3,046	996	277,514	988	277,328	1,008	56,667	308	6,986
$1,000,000 or more	86	1,963	360	277,891	356	277,824	363	66,207	99	1,752
All returns, summary:										
Under $5,000	16,128	−98,066	230,774	145,104	152,292	116,354	855,070	1,031,065	411,123	931,722
$5,000 under $10,000	27,528	8,275	562,914	627,731	434,447	545,795	1,314,700	2,933,920	808,230	3,083,053
$10,000 under $15,000	20,801	41,840	338,562	544,092	255,582	492,833	724,246	2,157,288	363,041	1,955,005
$15,000 under $20,000	12,039	40,402	225,022	532,374	181,032	499,167	384,382	1,553,542	199,604	1,411,422
$20,000 or more	44,833	82,718	553,331	5,468,350	484,933	5,374,565	746,304	5,632,667	315,410	2,701,816

Footnotes at end of table.

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

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

Size of adjusted gross income	Pensions and annuities—Continued		Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss		All other sources net income less loss[a]	
	In adjusted gross income									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	**2,033,493**	**9,407,152**	**990,848**	**2,230,178**	**146,048**	**592,914**	**106,024**	**524,798**	**611,399**	**234,414**
Under $2,000	48,787	84,519	53,247	3,658	10,966	17,089	1,033	678	23,523	—168,628
$2,000 under $4,000	191,047	337,230	102,794	84,752	9,279	14,907	*4,322	*746	34,743	16,438
$4,000 under $6,000	365,971	1,093,572	132,835	150,411	5,154	2,435	*892	*2,958	87,157	51,731
$6,000 under $8,000	341,254	1,228,829	132,633	160,585	17,949	10,210	*16,289	*45,510	74,261	32,075
$8,000 under $10,000	234,562	982,102	83,238	169,877	12,960	14,367	*3,899	*13,957	57,074	13,320
$10,000 under $12,000	177,225	880,288	69,095	111,881	4,782	4,577	*5,348	*21,083	46,243	36,575
$12,000 under $14,000	122,766	630,848	55,172	106,142	9,946	29,702	1,745	1,394	33,893	20,554
$14,000 under $16,000	108,082	614,484	53,681	120,363	9,046	17,572	*5,473	*10,949	44,221	17,882
$16,000 under $18,000	84,276	599,857	38,327	101,274	3,509	4,628	4,696	7,646	24,300	1,872
$18,000 under $20,000	56,366	424,760	27,800	56,345	6,717	22,561	*2,353	*4,710	24,697	17,387
$20,000 under $25,000	104,617	802,678	62,880	233,387	10,954	48,219	6,861	15,478	50,493	25,101
$25,000 under $30,000	73,802	706,883	48,331	211,086	12,395	52,710	12,844	51,353	30,420	11,555
$30,000 under $50,000	79,196	548,005	72,842	222,563	14,852	84,483	17,544	80,434	38,715	21,865
$50,000 under $100,000	35,768	349,967	42,635	291,355	11,444	81,413	15,252	118,240	30,022	79,039
$100,000 under $200,000	7,360	87,777	13,191	144,629	4,219	73,733	5,346	65,287	8,318	35,352
$200,000 under $500,000	2,013	28,449	3,469	48,529	1,497	58,648	1,737	32,460	2,741	16,249
$500,000 under $1,000,000	304	5,391	500	10,145	273	24,500	279	12,750	419	3,857
$1,000,000 or more	97	1,514	178	3,196	106	31,160	111	39,165	159	2,190
All returns, summary:										
Under $5,000	391,740	777,066	229,211	161,281	24,000	33,767	5,950	4,338	106,575	—122,039
$5,000 under $10,000	789,881	2,949,185	275,536	408,001	32,308	25,240	20,485	59,510	170,183	66,975
$10,000 under $15,000	353,151	1,817,795	156,276	290,633	18,439	48,034	11,058	29,478	107,719	67,895
$15,000 under $20,000	195,564	1,332,441	85,799	205,372	15,561	31,006	8,557	16,305	65,635	26,375
$20,000 or more	303,157	2,530,663	244,026	1,164,891	55,740	454,866	59,974	415,167	161,287	195,207

Size of adjusted gross income	Statutory adjustments				Total deductions		Taxable income		Income tax before credits	
	Total		Sick pay exclusion							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	**299,615**	**599,399**	**39,724**	**121,214**	**4,546,547**	**15,580,233**	**3,428,859**	**37,580,320**	**3,428,861**	**10,235,865**
Under $2,000	12,043	53,716	*8,235	*38,732	261,478	589,425	—	—	**447,120	**38,139
$2,000 under $4,000	16,800	52,263	*8,488	*37,688	517,482	1,097,470	—	—	—	—
$4,000 under $6,000	22,595	33,390	*5,997	*12,166	738,677	1,655,164	447,118	270,928	**	**
$6,000 under $8,000	29,885	24,062	*269	*665	661,895	1,594,380	631,077	1,211,876	631,077	177,541
$8,000 under $10,000	17,754	21,123	*3,030	*5,998	414,800	1,076,197	404,291	1,563,877	404,291	244,152
$10,000 under $12,000	22,890	30,412	*3,088	*2,639	360,430	942,542	360,028	2,026,819	360,028	335,517
$12,000 under $14,000	15,166	24,166	*586	*2,251	280,589	762,376	279,916	2,111,128	279,916	364,834
$14,000 under $16,000	21,454	30,717	*2,076	*4,709	244,961	758,277	243,834	2,258,499	243,834	405,301
$16,000 under $18,000	14,205	19,432	*2,606	*4,915	174,487	607,389	174,457	1,890,012	174,457	351,338
$18,000 under $20,000	9,964	19,672	*1,527	*1,682	126,552	528,305	124,100	1,576,819	124,100	302,168
$20,000 under $25,000	23,039	35,118	—	—	238,173	987,969	237,830	3,642,216	237,830	736,648
$25,000 under $30,000	24,242	52,993	*492	*435	159,952	701,761	159,746	3,253,758	159,746	717,091
$30,000 under $50,000	38,683	87,948	*3,081	*8,662	220,186	1,393,298	220,102	6,226,927	220,102	1,587,256
$50,000 under $100,000	24,213	83,615	*199	*589	109,190	1,270,523	108,789	5,729,303	108,789	1,998,089
$100,000 under $200,000	5,243	22,421	*38	*69	28,580	687,273	28,497	3,068,027	28,497	1,386,343
$200,000 under $500,000	1,273	6,504	**12	**13	7,722	486,564	7,695	1,702,630	7,695	917,707
$500,000 under $1,000,000	131	1,468	—	—	1,028	194,147	1,018	491,690	1,018	301,532
$1,000,000 or more	35	379	**	**	365	247,174	361	555,813	361	372,409
All returns, summary:										
Under $5,000	32,038	110,959	16,751	76,565	1,089,219	2,373,818	69,703	25,393	69,705	3,566
$5,000 under $10,000	67,039	73,595	*9,268	*18,684	1,505,113	3,638,817	1,412,783	3,021,287	1,412,783	458,266
$10,000 under $15,000	50,616	67,083	*4,922	*5,294	779,785	2,120,957	777,708	5,369,943	777,708	919,645
$15,000 under $20,000	33,063	57,316	*4,961	*10,903	407,234	1,477,932	404,627	4,493,333	404,627	839,313
$20,000 or more	116,859	290,446	3,822	9,769	765,196	5,968,708	764,038	24,670,364	764,038	8,017,076

Footnotes at end of table.

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

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

Size of adjusted gross income	Tax credits						Income tax after credits	
	Total		Credit for the elderly		Earned income credit used to offset income tax before credits			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	**3,428,861**	**611,704**	**329,714**	**57,751**	**14,233**	**1,114**	**3,095,491**	**9,624,161**
Under $2,000	**447,120	**27,301	**29,724	**1,785	—	—	**206,771	**10,836
$2,000 under $4,000	—	—	—	—	—	—	—	—
$4,000 under $6,000	**	**	**	**	*1,106	*121	**	**
$6,000 under $8,000	631,077	62,646	96,730	13,331	13,127	993	551,543	114,895
$8,000 under $10,000	404,291	53,250	68,424	13,484	—	—	398,585	190,901
$10,000 under $12,000	360,026	59,025	60,474	13,570	—	—	356,953	276,492
$12,000 under $14,000	279,916	52,981	30,945	6,798	—	—	277,885	311,653
$14,000 under $16,000	243,834	49,679	20,775	3,937	—	—	243,324	355,621
$16,000 under $18,000	174,457	35,175	8,913	1,371	—	—	174,401	316,163
$18,000 under $20,000	124,100	24,454	*2,466	*370	—	—	124,100	277,714
$20,000 under $25,000	237,830	51,399	5,033	1,193	—	—	236,176	685,249
$25,000 under $30,000	159,746	44,577	*1,935	*540	—	—	159,746	672,514
$30,000 under $50,000	220,102	61,267	*3,297	*1,107	—	—	219,937	1,525,989
$50,000 under $100,000	108,789	39,158	865	228	—	—	108,556	1,958,931
$100,000 under $200,000	28,497	24,450	108	28	—	—	28,469	1,361,893
$200,000 under $500,000	7,695	13,062	**25	**9	—	—	7,673	904,646
$500,000 under $1,000,000	1,018	5,532	**	**	—	—	1,013	295,999
$1,000,000 or more	361	7,745	**	**	—	—	359	364,663
All returns, summary:								
Under $5,000	69,705	3,377	*2,761	*35	—	—	13,778	189
$5,000 under $10,000	1,412,783	139,821	192,117	28,565	14,233	1,114	1,143,121	316,444
$10,000 under $15,000	777,708	139,266	104,739	22,343	—	—	772,602	780,379
$15,000 under $20,000	404,627	82,049	18,834	3,703	—	—	404,061	757,264
$20,000 or more	764,038	247,191	11,263	3,105	—	—	761,929	7,769,885

Size of adjusted gross income	Total income tax		Earned income credit used to offset all other taxes		Total tax liability		Earned income credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Total	**3,097,348**	**9,836,024**	**15,047**	**1,759**	**3,297,912**	**10,132,178**	**72,050**	**13,016**
Under $2,000	**351	**3,978	535	57	55,272	8,909	12,527	619
$2,000 under $4,000	**	**	5,541	662	70,975	10,171	29,104	6,177
$4,000 under $6,000	206,813	11,146	7,236	879	262,507	25,372	26,823	5,889
$6,000 under $8,000	551,548	114,895	1,735	162	562,476	130,537	*3,596	*331
$8,000 under $10,000	398,586	190,937	—	—	403,045	207,373	—	—
$10,000 under $12,000	357,316	277,218	—	—	357,793	293,950	—	—
$12,000 under $14,000	277,891	318,592	—	—	279,804	335,066	—	—
$14,000 under $16,000	243,483	356,368	—	—	243,965	371,404	—	—
$16,000 under $18,000	174,447	317,315	—	—	174,487	332,230	—	—
$18,000 under $20,000	124,103	277,951	—	—	124,336	289,677	—	—
$20,000 under $25,000	236,464	689,427	—	—	236,743	719,675	—	—
$25,000 under $30,000	159,746	679,825	—	—	159,746	706,090	—	—
$30,000 under $50,000	220,042	1,553,206	—	—	220,075	1,602,807	—	—
$50,000 under $100,000	108,912	1,996,185	—	—	109,024	2,035,542	—	—
$100,000 under $200,000	28,542	1,398,510	—	—	28,560	1,407,993	—	—
$200,000 under $500,000	7,714	939,468	—	—	7,714	943,082	—	—
$500,000 under $1,000,000	1,026	314,650	—	—	1,026	315,386	—	—
$1,000,000 or more	364	396,351	—	—	364	396,915	—	—
All returns, summary:								
Under $5,000	14,129	4,361	10,879	1,330	173,547	26,599	58,623	10,130
$5,000 under $10,000	1,143,169	316,595	4,168	429	1,180,728	355,763	13,427	2,886
$10,000 under $15,000	772,971	788,045	—	—	775,367	828,116	—	—
$15,000 under $20,000	404,269	759,400	—	—	405,018	794,211	—	—
$20,000 or more	762,810	7,967,623	—	—	763,252	8,127,489	—	—

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

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

xComprises net profit less loss from businesses, farms, partnerships, and Small Business Corporations.

=Comprises State income tax refunds, alimony and other income less other loss.

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

Table 4.3—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Number of exemptions		Salaries and wages (gross)		Total net profit less loss from business activities[1]		Sales of capital assets net gain less loss	
			Total	For age 65 and over	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	**1,010,834**	**9,672,393**	**2,548,509**	**929,138**	**334,780**	**2,056,486**	**102,069**	**109,088**	**211,822**	**200,705**
Under $2,000	**53,923	**199,542	**100,281	**46,357	**14,913	**27,205	**3,821	**4,454	**8,794	**2,102
$2,000 under $4,000	**	**	**	**	**	**	**	**	**	**
$4,000 under $6,000	207,454	1,030,449	428,379	185,673	47,058	169,732	13,445	10,309	24,021	21,786
$6,000 under $8,000	262,861	1,856,136	668,876	294,009	73,768	357,708	22,808	7,721	71,370	21,113
$8,000 under $10,000	152,126	1,375,080	413,898	152,346	46,775	311,569	17,259	10,101	24,258	20,984
$10,000 under $12,000	123,188	1,342,832	359,917	126,907	46,440	284,719	14,628	17,123	30,543	48,209
$12,000 under $14,000	63,108	808,294	192,156	60,431	24,872	147,172	10,186	11,077	13,544	19,831
$14,000 under $16,000	48,356	717,157	137,903	33,030	27,156	195,941	4,019	7,642	4,143	11,953
$16,000 under $18,000	27,953	472,276	76,213	14,823	9,195	84,086	5,044	10,498	6,517	11,997
$18,000 under $20,000	16,372	308,723	37,314	*3,609	13,475	118,715	2,076	4,386	4,183	—961
$20,000 under $25,000	27,317	604,350	65,089	5,232	17,196	210,124	4,624	7,484	8,998	21,447
$25,000 under $30,000	15,041	404,055	34,818	*1,935	7,088	73,215	2,190	4,998	7,832	5,753
$30,000 under $50,000	11,354	405,649	28,337	*3,330	6,142	81,971	1,266	5,848	6,235	4,237
$50,000 under $100,000	1,583	95,068	4,701	1,288	*620	*10,668	590	—1,916	1,207	7,708
$100,000 under $200,000	170	19,291	536	132	*65	*3,532	92	2,305	151	3,756
$200,000 under $500,000	*23	*5,893	*77	*30	**17	**130	*17	*145	*23	*717
$500,000 under $1,000,000	**5	**27,598	**14	**6	—	—	**4	**6,913	**3	**74
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
All returns, summary:										
Under $5,000	162,153	687,568	310,441	142,807	36,145	90,375	12,553	11,693	25,138	7,168
$5,000 under $10,000	514,211	3,773,640	1,300,993	535,578	146,369	775,839	44,780	20,891	103,305	58,817
$10,000 under $15,000	215,772	2,577,027	636,384	209,145	89,936	571,202	26,791	32,804	46,125	78,491
$15,000 under $20,000	63,205	1,072,255	167,119	29,655	31,202	239,431	9,162	17,922	12,805	12,539
$20,000 or more	55,493	1,561,904	133,572	11,953	31,128	379,640	8,783	25,776	24,449	43,691

Size of adjusted gross income	Dividends				Interest received		Pensions and annuities			
	Before exclusion		In adjusted gross income				Total		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)
Total	**365,824**	**502,180**	**277,858**	**461,334**	**914,404**	**2,014,925**	**645,403**	**4,591,525**	**641,601**	**4,401,720**
Under $2,000	**12,079	**13,568	**7,101	**12,591	**49,871	**78,406	—	—	—	—
$2,000 under $4,000	**	**	**	**	**	**	*18,074	*49,886	*18,074	*39,905
$4,000 under $6,000	64,869	54,319	44,297	48,681	182,200	300,098	111,390	385,210	111,390	376,939
$6,000 under $8,000	93,723	122,205	73,766	112,887	235,161	526,180	149,989	713,165	149,989	703,095
$8,000 under $10,000	52,595	41,842	42,644	36,042	139,236	273,060	107,756	699,069	107,728	651,616
$10,000 under $12,000	47,130	53,168	32,245	47,609	108,552	262,030	86,294	684,587	85,046	645,766
$12,000 under $14,000	26,942	36,350	23,696	33,078	60,087	171,078	47,564	426,924	46,286	414,190
$14,000 under $16,000	12,924	28,737	9,859	26,832	44,891	84,946	39,854	422,983	38,606	384,228
$16,000 under $18,000	12,368	22,127	8,488	20,336	25,354	54,491	26,377	304,125	26,377	291,395
$18,000 under $20,000	7,217	19,943	*4,931	*18,917	16,173	33,048	12,730	136,401	12,730	135,794
$20,000 under $25,000	15,780	32,145	14,273	29,760	25,819	80,244	19,871	278,997	19,871	278,179
$25,000 under $30,000	11,101	15,699	9,512	14,054	13,926	68,744	13,091	238,923	13,091	234,986
$30,000 under $50,000	7,435	39,823	5,498	38,587	11,354	60,941	10,920	219,546	10,920	214,110
$50,000 under $100,000	1,466	14,174	1,356	13,911	1,583	18,123	1,339	28,860	1,339	28,758
$100,000 under $200,000	167	3,655	164	3,626	170	2,632	143	2,585	143	2,492
$200,000 under $500,000	*23	*3,084	*23	*3,080	*22	*299	**11	**266	**11	**265
$500,000 under $1,000,000	**5	**1,342	**5	**1,341	**5	**605	**	**	**	**
$1,000,000 or more	**	**	**	**	**	**	—	—	—	—
All returns, summary:										
Under $5,000	46,180	40,193	31,450	36,452	149,143	240,354	74,953	232,499	74,953	214,709
$5,000 under $10,000	177,086	191,741	136,358	173,751	457,325	937,390	312,256	1,614,830	312,228	1,556,847
$10,000 under $15,000	80,683	104,413	61,304	94,500	196,867	486,025	157,314	1,348,055	153,540	1,266,129
$15,000 under $20,000	25,898	55,913	17,915	52,272	58,190	119,568	55,505	626,965	55,505	605,244
$20,000 or more	35,977	109,921	30,831	104,359	52,879	231,588	45,375	769,175	45,375	758,791

Footnotes at end of table.

Table 4.3—Returns With Credit for the Elderly: Selected Income and Tax Items by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Rent net income less loss		Total deductions		Taxable income		Income tax before credits		Tax credits Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	**177,292**	**349,766**	**1,010,833**	**2,340,548**	**1,010,833**	**5,420,860**	**1,010,834**	**1,038,110**	**1,010,834**	**308,205**
Under $2,000	—	—	—	—	—	—	**53,923	**4,620	**53,923	**4,452
$2,000 under $4,000	*17,184	*26,879	53,922	92,380	53,922	32,348	**	**	**	**
$4,000 under $6,000	44,858	108,721	207,454	367,628	207,454	341,536	207,454	52,772	207,454	39,853
$6,000 under $8,000	38,491	115,327	262,861	517,325	262,861	837,154	262,861	138,772	262,861	70,972
$8,000 under $10,000	27,526	47,377	152,126	341,784	152,126	722,873	152,126	122,050	152,126	50,046
$10,000 under $12,000	16,022	24,403	123,188	320,427	123,188	752,468	123,188	131,328	123,188	43,180
$12,000 under $14,000	8,213	6,659	63,108	162,748	63,108	501,429	63,108	89,647	63,108	27,131
$14,000 under $16,000	5,610	6,834	48,356	143,828	48,356	469,902	48,356	85,779	48,356	22,238
$16,000 under $18,000	5,318	7,662	27,953	90,789	27,953	324,327	27,953	62,420	27,953	12,716
$18,000 under $20,000	*2,482	*—701	16,372	56,492	16,372	224,245	16,372	44,616	16,372	8,208
$20,000 under $25,000	*5,096	*—11,737	27,317	105,239	27,317	450,294	27,317	96,217	27,317	14,404
$25,000 under $30,000	*2,769	*1,945	15,041	61,580	15,041	316,361	15,041	73,050	15,041	7,336
$30,000 under $50,000	*3,063	*1,840	11,354	59,493	11,354	324,903	11,354	83,776	11,354	5,797
$50,000 under $100,000	578	13,692	1,583	15,022	1,583	76,520	1,583	25,644	1,583	1,607
$100,000 under $200,000	*64	*207	170	3,289	170	15,600	170	6,608	170	72
$200,000 under $500,000	**18	**657	*23	*1,420	*23	*4,415	*23	*2,395	*23	*75
$500,000 under $1,000,000	**	**	**5	**1,103	**5	**26,484	**5	**18,416	**5	**117
$1,000,000 or more	—	—	**	**	**	**	**	**	**	**
All returns, summary:										
Under $5,000	46,258	85,521	162,152	277,566	162,152	177,568	162,153	26,471	162,153	24,064
$5,000 under $10,000	81,801	212,784	514,211	1,041,551	514,211	1,756,344	514,211	291,743	514,211	141,260
$10,000 under $15,000	28,436	35,723	215,772	567,563	215,772	1,532,176	215,772	271,511	215,772	82,970
$15,000 under $20,000	9,209	9,135	63,205	206,721	63,205	740,195	63,205	142,280	63,205	30,504
$20,000 or more	11,588	6,604	55,493	247,147	55,493	1,214,578	55,493	306,106	55,493	29,407

Size of adjusted gross income	Tax credits—Continued Credit for the elderly		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
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Total	**1,010,834**	**205,793**	**810,613**	**729,905**	**810,906**	**732,255**	**821,319**	**745,248**
Under $2,000	**53,923	**2,526	—	—	**9,260	**170	**12,783	**696
$2,000 under $4,000	**	**	*9,259	*168	**	**	**	**
$4,000 under $6,000	207,454	30,028	105,887	12,919	105,887	12,919	110,269	15,310
$6,000 under $8,000	262,861	50,550	213,960	67,799	213,960	67,799	215,498	69,712
$8,000 under $10,000	152,126	34,252	150,718	72,003	150,718	72,003	151,018	73,240
$10,000 under $12,000	123,188	27,599	120,178	88,148	120,470	88,763	120,691	90,626
$12,000 under $14,000	63,108	17,045	62,886	62,516	62,886	62,516	62,886	64,078
$14,000 under $16,000	48,356	13,667	48,356	63,541	48,356	63,541	48,356	64,089
$16,000 under $18,000	27,953	7,596	27,704	49,704	27,704	49,704	27,953	50,665
$18,000 under $20,000	16,372	4,743	16,172	36,408	16,172	36,408	16,372	36,851
$20,000 under $25,000	27,317	9,137	27,317	81,813	27,317	82,663	27,317	83,102
$25,000 under $30,000	15,041	4,576	15,041	65,715	15,041	65,715	15,041	66,332
$30,000 under $50,000	11,354	3,571	11,354	77,980	11,354	77,984	11,354	78,323
$50,000 under $100,000	1,583	453	1,583	24,037	1,583	24,447	1,583	24,519
$100,000 under $200,000	170	40	170	6,536	170	6,947	170	7,006
$200,000 under $500,000	*23	*8	*23	*2,319	*23	*2,376	*23	*2,388
$500,000 under $1,000,000	**5	**2	**5	**18,299	**5	**18,299	**5	**18,310
$1,000,000 or more	**	**	**	**	**	**	**	**
All returns, summary:								
Under $5,000	162,153	17,759	44,401	2,406	44,402	2,409	51,207	3,583
$5,000 under $10,000	514,211	99,597	435,423	150,483	435,423	150,483	438,361	155,374
$10,000 under $15,000	215,772	52,121	212,540	188,541	212,632	189,156	213,053	192,973
$15,000 under $20,000	63,205	18,529	62,756	111,776	62,756	111,776	63,205	113,337
$20,000 or more	55,493	17,787	55,493	276,699	55,493	278,432	55,493	279,981

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

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

[1]Comprises net profit less loss from businesses, farms, partnerships, and Small Business Corporations.

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

Section 5 State Data

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Introduction

Data in this section classify taxpayers by State, based upon the address reported on the tax return as described below. For 1976, information on the earned income credit by States is shown in table 5A and in the map in this section. Other topics for which data are shown include itemized deductions (table 5.2), exemptions (table 5.3), and tax credits (table 5.4).

State Data

The tables in this section classify taxpayers according to the State address reported on the tax return, including the District of Columbia and, as described below, Puerto Rico. Returns of service men and women who filed from Army Post Office and Fleet Post Office addresses and of other U.S. citizens living abroad are classified in two separate categories.

Residents of Puerto Rico had to file U.S. income tax returns only if they had income from sources outside Puerto Rico or income earned in Puerto Rico as employees of the U.S. Government, and the income on these returns was limited to these amounts. U.S. citizens residing abroad could, under certain circumstances, exclude as much as $25,000 of "earned income" from their adjusted gross incomes. Taxpayers whose incomes consisted entirely of such exempt income were required to file a Form 1040 nonetheless, and these returns are included in the statistics. Provisions of both the Tax Reform Act of 1976 and the Tax Reduction and Simplification Act of 1977 affected taxpayers with exempt income earned abroad and are described in section 1, Returns Filed and Sources of Income.

Method of Geographic Coding

Geographic coding of returns for Statistics of Income was based on the address at the top of each tax return. This method of geographic coding was subject to certain limitations. Not all taxpayers gave their home address; some reported:

(a) the address of the tax lawyer 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.

Chart 5A

Returns with earned income credit as a percent of all returns, by State

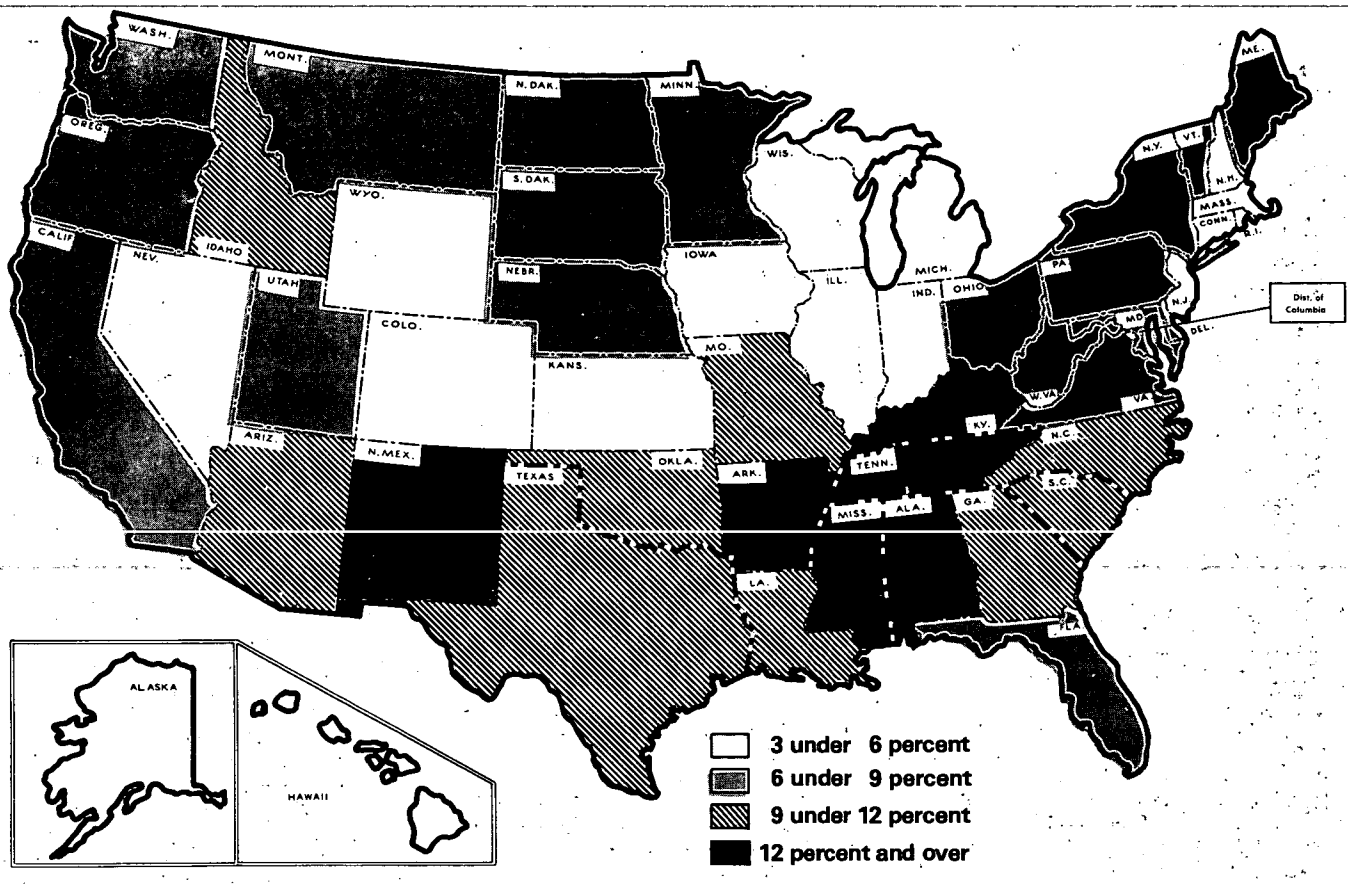


Table 5A.—Returns With Earned Income Credit: Total and Refundable Portion by States

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

States	Number of returns	Adjusted gross income less deficit	Total earned income credit	Refundable portion		Returns with wholly refundable earned income credit	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	**6,472,633**	**30,198,418**	**1,294,830**	**4,644,338**	**935,050**	**3,293,156**	**751,845**
Alabama	162,156	801,863	35,847	123,081	26,478	78,555	19,950
Alaska	7,889	42,255	1,667	5,792	1,239	3,505	871
Arizona	95,463	451,770	22,453	77,677	18,138	60,111	16,056
Arkansas	118,011	560,018	23,312	84,873	16,088	59,703	12,743
California	664,384	3,081,544	129,890	496,671	98,390	341,340	73,687
Colorado	63,060	303,734	10,408	36,715	5,485	24,781	4,590
Connecticut	69,393	291,011	13,316	48,311	10,703	40,650	9,257
Delaware	17,731	78,813	3,544	12,208	2,526	9,056	1,941
District of Columbia	18,011	89,439	2,959	10,645	1,883	*6,397	*1,095
Florida	280,551	1,355,075	56,492	205,668	42,775	155,884	38,494
Georgia	208,937	978,799	44,455	144,239	32,731	110,678	28,805
Hawaii	14,896	68,721	2,837	11,806	2,129	8,504	1,449
Idaho	31,237	139,498	5,053	22,057	3,462	17,411	3,113
Illinois	253,547	1,204,746	53,797	174,131	38,670	119,721	28,540
Indiana	92,108	392,453	18,992	71,930	12,955	43,785	8,627
Iowa	57,221	237,250	12,211	38,719	8,800	27,774	7,536
Kansas	42,057	201,600	8,720	25,850	5,199	13,624	3,518
Kentucky	145,843	673,293	32,010	108,979	22,911	79,712	20,009
Louisiana	135,336	655,901	28,424	108,796	22,913	76,314	17,173
Maine	31,736	143,781	6,254	23,066	4,559	16,160	3,630
Maryland	120,122	565,990	22,636	80,474	16,201	58,748	12,225
Massachusetts	108,391	486,431	22,291	76,869	16,662	56,192	13,439
Michigan	172,286	748,363	34,055	127,685	25,897	98,839	22,103
Minnesota	111,733	473,773	18,965	69,711	10,236	43,749	7,655
Mississippi	118,039	494,198	25,094	96,940	18,691	70,615	15,242
Missouri	170,680	774,368	32,461	119,434	21,233	79,091	17,058
Montana	21,419	102,062	3,439	13,444	1,892	7,089	1,110
Nebraska	39,972	83,463	8,654	23,390	3,877	11,819	3,089
Nevada	16,510	72,994	2,941	10,946	2,139	8,555	1,821
New Hampshire	16,229	76,647	2,864	10,666	2,158	9,533	2,039
New Jersey	153,479	722,999	32,690	119,311	25,615	90,605	20,346
New Mexico	56,790	268,908	11,172	39,721	8,620	28,160	6,537
New York	510,992	2,472,036	95,737	388,077	70,308	277,724	58,147
North Carolina	237,427	1,121,546	46,585	166,131	33,428	119,155	26,686
North Dakota	19,845	75,446	3,994	11,104	2,457	6,848	1,857
Ohio	272,001	1,302,842	50,484	176,646	32,908	119,190	24,547
Oklahoma	92,233	468,107	19,007	60,220	12,312	39,028	10,289
Oregon	83,483	415,198	15,377	61,030	10,593	37,488	8,450
Pennsylvania	284,603	1,279,595	52,024	199,663	35,547	151,802	31,306
Rhode Island	18,416	83,680	4,125	13,215	3,189	10,851	2,805
South Carolina	106,653	473,193	22,918	82,179	18,438	66,799	15,167
South Dakota	20,794	69,435	3,532	11,799	1,884	5,950	1,315
Tennessee	205,532	1,083,701	38,762	122,740	26,100	79,349	19,978
Texas	542,722	2,581,272	118,680	402,118	90,485	292,223	74,851
Utah	33,743	176,377	5,285	18,284	3,323	12,892	2,687
Vermont	12,398	52,452	2,419	8,266	1,330	4,800	957
Virginia	150,737	699,178	31,872	113,394	22,950	82,860	19,861
Washington	95,615	436,271	18,561	67,550	13,293	46,478	9,667
West Virginia	55,125	247,995	11,243	40,477	9,155	31,405	7,078
Wisconsin	63,411	283,519	13,049	42,782	8,035	28,089	6,044
Wyoming	8,004	32,171	1,858	6,622	1,389	3,661	900
APO/FPO[1]	*26,859	*125,533	*6,398	*23,874	*5,530	*14,922	*4,429
Puerto Rico	*7,474	*39,626	*1,343	*4,982	*1,079	*4,982	*1,079
U. S. citizens abroad[2]	*9,349	*57,485	*1,672	*3,380	*64	—	—

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

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

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

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

Table 5.1—Selected Sources of Income, Deductions, and Tax Items, 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	Salaries and wages (gross)		Business and profession net profit less loss		Farm net profit less loss		Partnership net profit less 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	**84,670,389**	**1,053,895,687**	**75,510,735**	**880,998,631**	**7,547,830**	**44,499,461**	**2,819,190**	**3,455,781**	**2,612,779**	**11,682,470**
Alabama	1,259,907	14,236,700	1,176,888	12,658,139	102,551	514,730	67,237	−64,276	27,803	234,239
Alaska	167,741	3,342,103	158,450	3,024,342	22,656	130,733	660	−10,519	7,041	38,618
Arizona	883,431	9,891,990	756,020	8,038,052	87,809	396,871	10,002	−26,450	31,319	−5,856
Arkansas	742,277	7,756,028	646,621	6,203,551	82,568	408,365	56,607	138,787	17,225	155,071
California	9,010,032	117,682,972	7,980,359	97,112,399	964,797	5,870,275	111,991	−125,247	401,068	1,862,726
Colorado	1,085,371	13,454,679	990,949	11,350,927	127,978	608,774	34,404	−25,736	51,344	135,978
Connecticut	1,340,861	18,559,512	1,199,083	15,781,856	98,976	731,697	4,630	−12,339	48,631	35,947
Delaware	234,548	3,180,706	212,770	2,660,764	15,976	93,362	3,671	23,258	4,445	21,463
District of Columbia	307,160	4,133,847	270,221	3,261,619	18,987	85,409	243	−1,961	6,470	48,127
Florida	3,327,753	38,360,226	2,766,637	29,174,859	317,001	1,563,525	41,347	−32,097	105,896	134,772
Georgia	1,847,360	20,627,886	1,723,591	18,049,062	150,067	812,718	64,735	−111,920	48,775	153,675
Hawaii	362,956	4,625,609	329,693	3,811,353	35,442	161,107	5,828	3,280	25,569	23,063
Idaho	324,832	3,574,806	286,226	2,939,667	42,683	221,835	29,715	1,587	12,407	61,150
Illinois	4,602,973	63,828,408	4,107,652	53,283,061	358,790	2,500,791	137,817	999,816	133,442	613,317
Indiana	2,085,922	26,179,108	1,837,429	21,688,660	177,990	1,076,848	115,703	291,873	43,320	303,234
Iowa	1,134,034	13,992,353	946,475	10,181,348	132,168	664,583	143,760	933,166	46,547	385,768
Kansas	900,597	11,072,372	750,724	8,398,211	106,947	640,441	100,620	191,244	34,566	257,186
Kentucky	1,201,719	13,371,397	1,052,388	10,970,630	117,354	643,437	122,525	−15,248	30,830	329,996
Louisiana	1,339,508	16,075,348	1,251,895	13,980,522	113,164	709,426	29,503	22,698	29,024	321,623
Maine	414,543	4,252,708	367,309	3,504,066	48,901	237,505	5,015	9,222	5,520	43,324
Maryland	1,655,299	22,759,405	1,501,424	19,714,969	128,155	816,475	11,858	13,915	35,977	118,428
Massachusetts	2,328,108	28,286,859	2,046,212	23,631,764	177,615	1,199,448	5,388	−2,319	36,617	224,814
Michigan	3,453,220	46,724,339	3,111,343	40,669,248	257,693	1,506,253	82,267	34,519	89,920	253,381
Minnesota	1,571,267	19,493,691	1,388,433	15,900,704	156,319	749,064	110,517	318,914	73,606	366,999
Mississippi	747,706	7,629,902	682,233	6,487,261	66,666	410,416	53,029	−50,860	16,493	153,259
Missouri	1,832,973	21,957,656	1,577,482	18,195,901	187,146	1,012,548	147,107	23,784	64,304	366,790
Montana	308,652	3,356,331	263,093	2,901,616	39,253	190,665	23,504	57,715	5,979	35,140
Nebraska	626,105	7,113,785	512,949	5,308,652	69,643	366,952	82,670	234,535	25,974	187,393
Nevada	287,826	3,628,711	270,789	3,115,154	26,924	149,917	2,903	−24,783	9,897	25,066
New Hampshire	353,213	4,069,320	319,722	3,412,689	35,922	184,302	2,340	−8,593	5,952	17,926
New Jersey	2,964,986	41,344,934	2,666,219	35,420,519	199,042	1,474,469	6,873	−4,336	68,195	241,470
New Mexico	458,148	4,792,914	409,838	4,115,079	44,850	210,439	22,835	−67,475	20,567	60,042
New York	6,860,800	92,225,091	6,162,180	77,798,087	486,773	3,223,855	51,210	18,009	199,121	486,314
North Carolina	2,079,946	22,045,156	1,886,174	18,653,341	167,831	818,871	96,939	232,833	60,676	317,046
North Dakota	259,946	2,782,165	212,082	1,941,761	26,051	130,679	44,115	215,234	10,251	75,179
Ohio	4,230,461	53,076,522	3,883,501	46,032,886	330,858	1,989,298	118,835	203,435	98,061	367,447
Oklahoma	1,027,974	11,646,800	884,282	9,474,445	132,439	583,507	94,721	−11,637	41,755	103,423
Oregon	987,121	11,815,359	862,570	9,447,258	106,533	606,608	32,370	−32,883	35,878	227,996
Pennsylvania	4,627,499	56,911,542	4,155,085	48,283,367	355,908	2,467,495	63,109	86,884	114,506	699,209
Rhode Island	385,429	4,429,605	352,650	3,858,025	26,251	170,065	1,027	375	6,575	−777
South Carolina	1,039,072	11,045,393	958,665	9,503,553	79,954	420,788	22,426	27,954	33,087	175,802
South Dakota	259,719	2,620,049	201,369	1,906,298	33,242	155,717	44,876	37,603	11,083	32,898
Tennessee	1,610,014	17,568,751	1,478,298	15,457,854	142,631	858,839	103,189	−121,388	42,351	300,020
Texas	4,855,352	59,660,469	4,358,082	49,045,869	530,963	3,225,863	242,721	−244,026	191,760	665,165
Utah	471,185	5,483,222	433,358	4,721,024	49,648	266,392	16,283	−23,971	21,230	22,519
Vermont	188,862	1,895,462	162,264	1,525,908	22,213	116,195	5,795	524	5,879	28,019
Virginia	1,979,844	25,200,513	1,831,207	21,601,503	147,098	841,834	44,892	69,476	46,597	325,917
Washington	1,508,051	19,549,654	1,346,107	16,215,363	160,403	927,624	47,354	11,992	54,999	280,549
West Virginia	640,695	7,594,730	578,700	6,559,651	47,047	330,063	24,567	−9,411	14,303	107,127
Wisconsin	1,820,881	21,774,823	1,605,845	18,012,752	161,029	878,643	117,114	310,776	41,920	201,042
Wyoming	167,388	2,147,546	149,150	1,719,818	19,378	124,438	10,086	−26,527	9,058	59,230
APO/FPO[1]	296,519	2,444,614	295,271	2,446,300	353	1,889	—	—	1,248	406
Puerto Rico	38,594	389,403	30,166	351,664	898	6,247	—	—	61	3,627
U. S. citizens abroad[2]	174,009	2,232,215	122,612	1,795,258	8,296	4,970	257	−3,623	3,657	−815

Footnotes at end of table.

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

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

States	Sales of capital assets net gain less loss		Sales of property *other* than capital assets net gain less loss		Domestic and foreign dividends received				Interest received	
					Total		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	**8,518,608**	**18,561,853**	**1,099,330**	**155,388**	**13,585,328**	**25,899,879**	**9,039,758**	**24,461,943**	**42,569,233**	**48,588,111**
Alabama	76,847	192,437	16,570	−298	128,260	178,416	77,160	166,505	456,235	355,351
Alaska	17,011	53,276	3,081	1,541	19,902	54,659	10,334	53,178	77,175	73,132
Arizona	101,922	229,627	9,599	−4,306	161,659	380,020	99,905	362,250	441,494	584,399
Arkansas	65,375	173,559	11,175	17,686	65,735	121,015	45,060	113,525	297,111	362,328
California	1,085,177	2,557,080	97,559	−14,749	1,422,147	2,676,517	944,550	2,519,316	4,441,367	6,089,273
Colorado	144,259	292,870	23,558	11,095	190,377	273,095	132,984	254,049	573,540	571,401
Connecticut	139,963	220,761	5,464	−30,984	309,354	753,667	226,611	718,929	855,487	880,004
Delaware	20,102	18,928	1,124	180	50,259	167,392	33,360	162,350	114,464	117,588
District of Columbia	25,866	51,579	1,055	242	60,045	191,049	48,195	185,216	129,595	216,422
Florida	379,830	1,072,691	37,858	−10,177	613,608	1,906,670	460,399	1,834,540	1,688,261	3,002,927
Georgia	134,921	509,136	11,870	−7,506	179,508	314,505	98,558	299,435	650,752	697,408
Hawaii	38,328	77,232	2,897	4,339	72,586	137,587	43,164	130,565	252,575	250,464
Idaho	47,087	101,456	11,477	9,391	39,816	45,395	19,616	41,403	148,881	156,049
Illinois	493,818	1,219,872	58,815	11,297	822,959	1,471,983	530,078	1,382,165	2,489,705	2,991,425
Indiana	222,131	309,459	36,653	1,425	339,831	550,370	220,938	517,725	1,107,382	1,032,068
Iowa	195,906	305,979	53,483	47,889	213,583	227,386	123,328	209,940	682,898	776,925
Kansas	148,759	295,921	34,160	26,899	176,208	285,005	113,719	266,290	493,997	618,767
Kentucky	117,397	316,751	21,960	17,530	155,171	298,996	112,171	282,581	505,971	561,776
Louisiana	67,503	155,933	8,628	1,188	139,877	184,289	90,995	169,820	518,470	466,691
Maine	35,108	46,789	3,497	−562	69,889	121,793	49,814	114,160	200,800	195,285
Maryland	131,996	326,031	8,459	−3,822	278,688	430,515	178,009	401,268	847,161	732,859
Massachusetts	181,972	279,179	8,448	−10,770	426,957	939,163	282,146	894,075	1,412,449	1,509,753
Michigan	331,774	655,887	45,619	−54,142	595,663	1,059,409	409,671	993,176	1,812,010	1,805,309
Minnesota	241,275	486,236	28,032	34,567	270,590	363,074	165,828	337,537	909,272	950,490
Mississippi	59,184	181,295	9,181	8,871	64,836	110,560	39,603	103,568	222,195	288,299
Missouri	220,240	410,028	37,041	9,533	286,490	620,662	190,818	590,340	881,944	1,093,331
Montana	49,478	126,471	13,097	15,210	52,751	61,629	33,318	56,621	164,157	193,999
Nebraska	96,526	210,701	33,787	17,944	119,300	138,076	78,682	126,495	357,583	426,024
Nevada	25,584	90,955	2,862	−12,412	32,252	93,052	18,949	89,961	116,521	140,772
New Hampshire	28,496	64,797	1,751	−2,513	63,315	130,459	39,106	124,585	205,810	174,886
New Jersey	262,328	435,476	6,631	−15,992	667,755	1,258,655	463,129	1,183,349	1,687,434	1,909,362
New Mexico	46,283	85,008	5,575	1,834	57,156	86,695	33,574	80,772	184,401	203,313
New York	694,013	1,099,223	29,912	−64,373	1,280,709	3,062,366	893,121	2,920,590	3,908,291	5,216,144
North Carolina	138,967	343,825	20,970	6,449	254,430	430,054	163,564	406,445	866,644	849,468
North Dakota	48,635	97,474	17,568	15,002	39,241	32,747	26,240	29,560	139,653	177,529
Ohio	328,409	635,609	32,970	−3,335	716,180	1,201,807	466,604	1,129,640	2,237,831	2,063,272
Oklahoma	113,152	307,056	27,476	24,260	111,729	210,778	72,411	199,070	422,841	510,630
Oregon	141,491	447,024	22,972	50,604	154,541	184,718	94,448	169,753	558,627	687,174
Pennsylvania	352,324	610,246	33,233	6,985	780,105	1,513,592	528,403	1,427,522	2,523,275	2,246,594
Rhode Island	27,320	59,004	573	−1,076	70,343	103,306	41,033	96,532	213,999	188,791
South Carolina	73,124	149,849	6,421	−4,012	101,181	169,090	62,133	158,845	360,099	362,048
South Dakota	50,272	130,850	20,996	11,969	37,457	50,826	26,730	47,179	147,836	183,180
Tennessee	101,704	258,171	17,032	5,583	160,799	268,955	95,466	254,021	589,345	504,080
Texas	456,728	1,476,430	96,898	50,191	631,378	1,189,989	412,931	1,120,565	1,848,435	2,434,819
Utah	53,499	107,644	5,428	−6,287	58,127	108,756	34,174	103,345	232,523	210,085
Vermont	22,051	36,510	2,996	−3,742	36,840	67,612	28,333	63,455	104,303	96,785
Virginia	164,675	330,797	20,554	2,644	278,262	505,700	198,860	475,933	931,366	842,878
Washington	190,517	360,070	28,015	−39,685	252,511	334,449	174,521	308,542	821,443	969,950
West Virginia	38,110	97,988	5,828	1,996	83,528	143,053	53,267	134,340	306,039	236,258
Wisconsin	232,356	334,009	50,927	28,481	314,820	509,873	201,189	478,338	1,177,619	1,080,803
Wyoming	24,046	72,150	5,761	−676	25,206	53,879	14,335	51,538	86,897	110,532
APO/FPO	4,439	−2,470	—	—	13,907	3,724	7,320	2,521	61,070	20,554
Puerto Rico[1]	60	243	—	—	2,528	503	1,701	252	3,710	1,509
U. S. citizens abroad[2]	30,270	56,753	1,834	3,979	34,979	122,348	29,202	118,269	100,290	166,947

Footnotes at end of table.

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

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

States	Rent net income less loss		Royalty net income less loss		Estate or trust net income less loss		Pensions and annuities in adjusted gross income		Small Business Corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
United States, total	**6,780,877**	**3,850,773**	**641,829**	**2,027,427**	**630,563**	**2,871,407**	**5,538,948**	**24,556,210**	**642,980**	**1,875,986**
Alabama	79,909	75,766	5,266	25,297	13,201	32,272	50,148	265,615	11,448	−6,211
Alaska	15,652	−9,850	583	4,665	2,014	−5,569	4,814	27,635	1,196	286
Arizona	68,177	44,644	6,015	26,037	10,773	53,330	78,123	411,267	5,892	−1,302
Arkansas	60,871	91,823	12,162	22,876	6,275	14,224	42,657	176,915	4,341	25,520
California	821,066	−28,304	66,396	145,952	111,763	503,169	586,696	2,838,725	26,226	16,373
Colorado	102,137	42,510	12,726	72,382	19,817	88,238	57,326	277,999	14,955	25,658
Connecticut	84,319	−27,560	2,524	9,086	19,333	62,768	82,598	402,767	20,403	−22,910
Delaware	13,485	11,051	418	165	2,363	24,844	15,583	64,521	1,750	−481
District of Columbia	24,535	13,291	660	2,464	3,370	39,005	33,245	248,860	498	1,601
Florida	193,320	38,638	11,606	18,628	34,564	146,541	357,608	2,000,243	46,927	68,244
Georgia	114,948	79,276	4,275	9,109	14,176	62,290	58,069	316,207	18,503	82,773
Hawaii	38,326	−19,353	973	2,462	2,809	18,138	30,673	198,093	1,936	3,499
Idaho	34,822	44,245	1,874	3,601	3,456	9,197	11,373	52,376	2,385	6,902
Illinois	383,072	350,652	32,024	26,525	32,012	106,457	315,841	1,143,556	28,949	49,112
Indiana	213,460	289,492	12,108	10,034	23,387	68,785	148,824	602,411	30,799	249,374
Iowa	124,050	340,577	3,308	4,406	7,746	11,454	50,442	142,289	9,421	123,496
Kansas	135,702	205,222	22,069	43,144	13,228	20,251	71,774	259,234	7,392	25,346
Kentucky	121,533	109,838	10,006	14,976	9,082	19,222	66,841	239,108	11,749	47,173
Louisiana	108,413	64,606	32,534	121,991	7,775	15,463	47,107	277,864	19,126	119,696
Maine	31,303	8,208	1,021	1,345	8,619	15,329	26,564	112,744	1,240	7,172
Maryland	88,981	28,325	4,011	2,397	15,541	33,882	121,320	726,701	7,591	30,527
Massachusetts	192,985	−102,220	12,081	12,154	40,542	91,106	193,645	818,915	5,967	39,969
Michigan	237,982	85,991	18,242	30,083	25,432	47,529	232,381	878,643	22,504	93,553
Minnesota	130,295	181,798	1,783	1,783	18,361	53,878	63,661	223,990	26,572	66,922
Mississippi	42,197	21,508	9,704	36,439	2,069	3,124	27,152	118,630	4,954	21,297
Missouri	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	−20,187
Montana	40,580	44,295	6,276	16,168	1,906	4,787	19,573	60,653	5,239	17,382
Nebraska	87,956	226,326	6,308	3,718	1,183	4,520	28,918	86,359	8,735	49,547
Nevada	18,844	−21,223	1,443	30,362	1,705	5,623	16,933	96,997	1,395	3,263
New Hampshire	23,458	−6,816	1,267	458	4,405	22,500	22,565	114,350	3,316	6,368
New Jersey	194,548	−953	9,393	6,201	24,291	64,664	235,117	949,623	20,187	34,617
New Mexico	36,540	38,864	7,427	39,972	3,000	7,121	23,257	134,376	4,004	2,825
New York	450,811	−36,839	22,202	34,381	61,925	251,508	499,908	2,075,706	77,529	23,534
North Carolina	182,042	178,542	2,530	1,695	18,726	59,855	92,965	399,401	14,885	76,521
North Dakota	42,394	91,150	3,914	6,104	2,849	10,833	6,619	22,379	4,755	25,735
Ohio	357,341	143,012	16,200	8,363	30,308	95,523	268,475	1,004,430	21,405	69,505
Oklahoma	117,738	111,454	54,492	181,127	11,182	72,420	64,110	223,999	8,581	57,254
Oregon	96,712	41,470	8,042	12,332	10,566	27,505	52,710	207,493	11,111	37,679
Pennsylvania	288,932	56,134	6,159	18,646	54,492	140,041	364,367	1,492,663	15,066	−20,796
Rhode Island	33,774	−6,820	463	1,740	1,921	3,727	27,179	101,066	3,489	−5,170
South Carolina	72,803	55,796	848	2,098	11,185	52,943	49,499	277,787	5,971	18,352
South Dakota	40,019	82,248	1,586	−769	950	1,333	14,560	72,273	2,342	20,183
Tennessee	120,700	50,973	3,132	5,178	3,109	16,785	63,251	216,052	6,069	812
Texas	391,721	275,275	146,100	885,121	60,114	347,759	265,135	1,348,692	21,890	232,638
Utah	36,696	27,279	4,762	11,280	5,149	14,358	28,132	97,569	7,753	27,508
Vermont	16,759	3,403	882	658	2,636	10,022	9,802	38,633	1,505	−931
Virginia	119,081	39,475	7,669	10,873	21,347	37,111	149,693	964,240	8,989	−332
Washington	148,285	135,284	7,772	33,243	12,226	14,987	139,054	604,649	17,768	80,635
West Virginia	50,006	48,510	11,114	4,719	2,513	5,164	43,025	145,787	4,534	9,218
Wisconsin	140,168	120,499	7,087	3,372	19,836	29,564	133,825	428,888	14,281	42,650
Wyoming	20,935	32,683	3,904	19,003	1,330	3,646	7,517	24,637	3,018	13,559
APO/FPO[1]	13,017	−15,544	1,298	96	—	—	4,959	24,771	—	—
Puerto Rico	3,981	−2,279	—	—	249	170	8,924	39,135	6	−261
U. S. citizens abroad[2]	15,043	−1,807	1,451	7,572	3,245	4,609	22,420	135,551	58	290

Footnotes at end of table.

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

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

States	Itemized deductions		Standard deduction		Exemptions		Taxable income		Income tax after credits	
	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
United States, total	**25,951,389**	**133,890,976**	**58,172,237**	**113,753,788**	**215,773,937**	**161,830,453**	**68,716,772**	**674,866,988**	**64,396,653**	**140,801,196**
Alabama	402,942	1,773,875	847,349	1,651,204	3,344,363	2,508,272	1,011,571	8,753,148	915,592	1,739,089
Alaska	62,613	423,062	103,777	209,654	411,037	308,278	149,039	2,453,509	142,304	582,910
Arizona	341,343	1,613,943	533,586	1,012,838	2,347,874	1,760,906	670,697	5,956,965	607,898	1,198,401
Arkansas	155,111	707,916	583,492	1,160,378	2,029,699	1,522,274	571,554	4,685,620	511,558	918,417
California	3,486,125	20,741,492	5,478,447	10,371,790	22,580,920	16,935,690	7,316,248	72,825,724	6,856,450	15,253,485
Colorado	419,770	2,074,110	660,009	1,233,557	2,548,015	1,911,011	891,117	8,591,872	845,335	1,755,838
Connecticut	433,593	2,443,827	897,442	1,736,860	3,387,995	2,540,996	1,118,701	12,257,204	1,060,625	2,770,780
Delaware	70,923	377,756	163,313	321,900	571,248	428,436	194,605	2,127,025	182,452	469,996
District of Columbia	95,221	559,446	210,286	387,689	664,184	498,138	265,060	2,755,953	250,882	636,188
Florida	870,427	4,506,677	2,429,330	4,780,765	8,445,597	6,334,198	2,634,227	24,182,771	2,452,141	5,175,435
Georgia	507,424	2,620,762	1,327,952	2,539,942	4,806,213	3,604,660	1,486,151	12,628,109	1,392,726	2,468,874
Hawaii	124,814	723,200	236,191	450,318	855,587	641,690	288,568	2,941,342	273,090	605,974
Idaho	93,832	433,713	224,703	444,717	888,635	666,476	261,301	2,192,711	237,945	411,614
Illinois	1,364,478	7,015,011	3,219,455	6,414,559	11,685,873	8,764,405	3,861,674	43,186,935	3,670,336	9,428,555
Indiana	496,032	2,163,778	1,573,401	3,201,079	5,225,068	3,918,801	1,706,862	17,554,644	1,627,236	3,600,150
Iowa	320,312	1,394,161	801,182	1,591,858	3,017,049	2,262,787	904,619	9,180,831	854,214	1,814,394
Kansas	267,221	1,275,148	623,715	1,232,424	2,367,047	1,775,285	744,671	7,124,220	683,260	1,461,020
Kentucky	319,845	1,395,012	872,526	1,733,094	3,216,762	2,412,572	935,740	8,308,198	857,285	1,666,607
Louisiana	302,135	1,408,285	1,034,174	2,052,914	3,613,227	2,709,920	1,083,259	10,332,746	990,848	2,179,851
Maine	88,014	377,646	323,546	638,318	1,069,471	802,103	315,453	2,605,117	290,842	499,801
Maryland	649,401	3,524,662	996,907	1,879,374	4,070,922	3,053,192	1,355,486	14,805,263	1,275,624	3,156,586
Massachusetts	794,717	4,102,646	1,526,888	2,936,930	5,621,864	4,216,398	1,868,996	17,909,288	1,773,879	3,737,984
Michigan	1,300,419	6,235,553	2,136,568	4,158,952	8,909,655	6,682,241	2,819,334	30,779,993	2,689,498	6,502,450
Minnesota	617,756	3,117,034	942,502	1,792,656	3,995,046	2,996,285	1,278,628	12,150,205	1,153,733	2,424,579
Mississippi	188,720	856,104	554,297	1,078,998	2,031,043	1,523,282	575,934	4,547,040	512,156	880,035
Missouri	497,781	2,315,021	1,310,888	2,593,001	4,782,715	3,587,036	1,481,241	14,175,757	1,392,495	2,923,042
Montana	79,829	370,536	224,338	438,023	784,353	588,265	239,444	2,121,951	220,239	404,832
Nebraska	150,500	738,746	462,745	919,726	1,614,075	1,210,556	499,366	4,586,823	449,779	897,472
Nevada	89,805	465,651	196,786	382,762	673,767	505,325	239,577	2,374,163	227,086	512,249
New Hampshire	72,914	342,394	278,113	556,590	877,566	658,175	291,051	2,622,058	280,504	517,933
New Jersey	1,044,520	5,544,234	1,914,006	3,728,615	7,600,451	5,700,338	2,456,691	27,243,577	2,337,898	5,937,607
New Mexico	124,194	553,331	327,502	638,526	1,249,190	936,893	348,489	2,916,085	315,005	565,525
New York	2,699,718	16,185,224	4,131,350	7,831,345	17,445,624	13,084,218	5,778,922	57,431,833	5,466,041	12,264,912
North Carolina	595,461	2,737,414	1,472,480	2,823,905	5,243,810	3,932,858	1,641,751	13,288,502	1,493,428	2,607,283
North Dakota	49,873	235,668	204,002	402,764	665,749	499,312	204,818	1,789,201	184,143	343,305
Ohio	1,100,870	5,011,927	3,108,997	6,226,333	10,745,442	8,059,082	3,481,297	35,032,274	3,298,587	7,305,100
Oklahoma	259,324	1,249,567	753,265	1,500,943	2,680,398	2,010,299	809,595	7,335,153	761,374	1,494,532
Oregon	320,209	1,587,601	660,424	1,284,033	2,495,557	1,871,668	793,187	7,450,133	727,892	1,486,282
Pennsylvania	1,244,205	5,750,242	3,367,590	6,696,657	11,377,399	8,533,049	3,808,523	37,255,872	3,639,449	7,740,064
Rhode Island	98,087	470,024	286,508	556,290	933,928	700,446	313,520	2,804,099	301,199	564,022
South Carolina	285,491	1,267,492	747,933	1,433,841	2,656,937	1,992,703	834,228	6,666,366	776,330	1,267,311
South Dakota	51,851	213,210	200,465	400,796	718,904	539,178	204,283	1,664,542	188,637	311,274
Tennessee	338,832	1,608,234	1,262,626	2,490,259	4,148,894	3,111,671	1,263,820	10,987,526	1,166,978	2,226,058
Texas	999,111	5,373,627	3,812,542	7,677,804	12,943,044	9,707,283	3,844,996	39,120,510	3,557,690	8,599,577
Utah	186,791	908,091	281,360	530,725	1,277,813	958,360	377,919	3,240,790	358,669	621,970
Vermont	48,581	219,343	138,846	263,307	464,734	348,551	143,839	1,129,184	130,695	212,190
Virginia	584,670	3,120,909	1,386,848	2,708,915	4,917,512	3,688,134	1,615,512	16,281,724	1,536,352	3,370,620
Washington	462,499	2,099,862	1,036,785	2,091,089	3,744,924	2,808,693	1,229,754	13,051,727	1,159,599	2,744,475
West Virginia	79,341	362,544	557,778	1,164,055	1,730,802	1,298,102	520,112	5,005,865	493,016	1,024,230
Wisconsin	603,875	2,847,177	1,202,507	2,330,404	4,598,858	3,449,144	1,431,164	13,803,090	1,345,335	2,725,285
Wyoming	37,987	177,684	126,544	263,728	440,021	330,016	133,909	1,450,624	124,796	301,079
APO/FPO[1]	12,107	51,951	284,412	544,498	658,211	493,658	270,151	1,380,685	245,028	235,048
Puerto Rico	15,392	58,677	22,800	44,348	141,366	106,025	30,718	196,880	21,450	19,120
U. S. citizens abroad[2]	44,383	159,778	110,759	217,738	457,499	343,124	119,401	1,623,561	89,050	239,786

Footnotes at end of table.

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

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

States	Total income tax		Total tax liability	
	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)
United States, total	**64,421,367**	**141,801,470**	**65,969,754**	**145,748,802**
Alabama	915,758	1,748,165	941,654	1,796,554
Alaska	142,477	585,684	144,589	594,955
Arizona	608,137	1,210,175	622,816	1,242,306
Arkansas	511,669	925,227	531,588	974,990
California	6,860,821	15,388,154	6,983,700	15,835,767
Colorado	845,932	1,775,175	869,648	1,833,081
Connecticut	1,061,003	2,783,686	1,075,382	2,831,940
Delaware	182,515	470,656	184,903	479,644
District of Columbia	251,015	640,247	252,786	648,155
Florida	2,452,741	5,237,146	2,516,632	5,371,873
Georgia	1,392,971	2,496,191	1,428,392	2,568,787
Hawaii	273,269	609,439	277,535	625,041
Idaho	238,214	414,716	250,133	440,060
Illinois	3,673,320	9,487,800	3,729,239	9,729,094
Indiana	1,627,275	3,612,920	1,666,456	3,720,250
Iowa	855,143	1,823,594	907,623	1,953,467
Kansas	683,311	1,475,840	709,082	1,552,522
Kentucky	857,938	1,687,345	888,444	1,750,294
Louisiana	991,087	2,191,718	1,015,438	2,251,735
Maine	290,884	501,121	299,733	519,530
Maryland	1,276,288	3,176,782	1,297,113	3,235,907
Massachusetts	1,773,942	3,750,416	1,799,768	3,833,050
Michigan	2,691,314	6,536,786	2,732,019	6,660,606
Minnesota	1,153,883	2,438,452	1,220,470	2,545,012
Mississippi	512,289	889,596	532,238	926,108
Missouri	1,392,584	2,935,833	1,447,973	3,041,678
Montana	220,398	408,385	231,297	432,675
Nebraska	449,898	902,673	470,922	951,255
Nevada	227,224	517,827	232,648	530,584
New Hampshire	280,789	521,096	285,234	534,623
New Jersey	2,338,206	5,956,874	2,365,210	6,062,262
New Mexico	315,110	571,267	322,914	588,904
New York	5,467,484	12,352,765	5,560,448	12,584,501
North Carolina	1,494,685	2,620,772	1,554,797	2,709,543
North Dakota	184,534	345,553	200,570	377,913
Ohio	3,299,335	7,334,401	3,361,532	7,497,109
Oklahoma	762,139	1,523,743	798,996	1,600,227
Oregon	728,656	1,499,678	746,282	1,554,302
Pennsylvania	3,639,958	7,771,283	3,701,732	7,947,936
Rhode Island	301,210	565,717	303,887	576,723
South Carolina	776,425	1,272,203	794,565	1,313,539
South Dakota	188,699	314,912	207,227	339,932
Tennessee	1,167,043	2,238,490	1,202,146	2,304,523
Texas	3,559,138	8,739,438	3,670,128	8,990,600
Utah	358,792	626,094	366,240	645,415
Vermont	130,700	213,129	136,686	223,408
Virginia	1,536,528	3,384,189	1,552,156	3,458,516
Washington	1,159,693	2,755,694	1,180,383	2,833,598
West Virginia	493,023	1,028,541	505,591	1,052,128
Wisconsin	1,345,491	2,737,609	1,390,732	2,840,664
Wyoming	124,847	305,552	129,388	318,575
APO/FPO[1]	245,028	235,048	245,028	235,195
Puerto Rico	21,450	19,120	21,450	19,372
U. S. citizens abroad[2]	89,104	246,547	97,311	252,343

[1]Returns filed from Army Post Office and Fleet Post Office addresses.
[2]Returns filed from Panama Canal Zone, Virgin Islands, and abroad.
NOTE: Detail may not add to total because of rounding.

Table 5.2—Returns With Itemized Deductions: Adjusted Gross Income, Itemized Deductions, Taxable Income, and Tax Items, by States

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

States	Number of returns	Adjusted gross income	Itemized deductions								
			Total	Medical and dental expense deduction		Taxes paid		Interest paid			
								Total		Home mortgage	
				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)
United States, total	**25,951,389**	**581,676,757**	**133,890,976**	**19,062,751**	**12,159,556**	**25,860,608**	**49,610,062**	**23,366,640**	**43,415,463**	**19,255,525**	**27,822,357**
Alabama	402,942	7,821,174	1,773,875	324,444	203,580	402,942	474,450	376,066	638,502	283,844	347,399
Alaska	62,613	2,204,228	423,062	31,984	15,725	62,612	167,193	55,211	153,841	40,882	97,546
Arizona	341,343	6,525,754	1,613,943	268,951	167,538	341,217	467,080	314,579	648,231	264,582	416,893
Arkansas	155,111	3,285,677	707,916	121,097	80,311	155,109	202,475	132,933	233,649	107,808	147,378
California	3,486,125	78,645,999	20,741,492	2,591,032	1,667,174	3,480,322	7,870,884	3,251,931	7,122,465	2,711,638	4,777,335
Colorado	419,770	8,887,763	2,074,110	312,297	157,461	419,716	753,025	399,339	789,774	334,951	509,676
Connecticut	433,593	10,824,900	2,443,827	331,191	238,537	428,392	911,587	396,285	837,887	356,864	595,316
Delaware	70,923	1,773,428	377,756	51,314	34,607	69,817	151,144	62,718	102,739	53,843	66,289
District of Columbia	95,221	2,371,223	559,446	78,376	46,073	94,929	216,174	77,900	146,429	49,636	88,935
Florida	870,427	18,573,243	4,506,677	698,399	618,683	867,219	861,845	796,426	1,870,633	684,569	1,193,950
Georgia	507,424	10,823,512	2,620,762	404,830	244,197	506,176	762,545	476,844	1,044,887	412,078	677,777
Hawaii	124,814	2,932,842	723,200	85,841	44,971	123,951	260,882	115,829	304,226	81,338	185,606
Idaho	93,832	1,822,618	433,713	74,343	40,302	93,769	141,376	83,780	158,584	73,027	102,292
Illinois	1,364,478	33,548,024	7,015,011	986,192	837,017	1,355,524	2,389,600	1,198,744	2,258,136	1,009,270	1,490,506
Indiana	496,032	11,045,073	2,163,778	323,345	202,816	495,811	649,608	441,082	843,110	401,647	517,566
Iowa	320,312	7,209,589	1,394,161	227,731	129,407	320,312	549,314	268,865	440,445	234,502	286,062
Kansas	267,221	5,843,484	1,275,148	218,639	145,644	267,221	412,245	231,621	439,047	191,208	267,746
Kentucky	319,845	6,560,086	1,395,012	237,616	109,680	319,845	505,230	280,932	468,973	224,958	286,816
Louisiana	302,135	6,946,332	1,408,285	252,281	160,094	298,950	266,354	283,299	604,086	233,275	350,843
Maine	88,014	1,765,785	377,646	71,392	34,832	87,958	144,358	78,791	125,764	69,641	87,819
Maryland	649,401	15,406,175	3,524,662	496,719	262,446	645,140	1,577,059	593,235	1,101,467	474,216	740,665
Massachusetts	794,717	16,770,711	4,102,646	625,396	433,040	790,933	2,018,219	669,011	903,970	569,801	655,835
Michigan	1,300,419	30,099,770	6,235,553	613,253	295,731	1,299,166	2,822,570	1,192,823	1,868,225	975,448	1,163,867
Minnesota	617,756	12,946,439	3,117,034	490,921	289,812	613,473	1,372,482	537,619	872,948	451,223	577,577
Mississippi	188,720	3,756,505	856,104	165,423	105,536	188,719	233,291	170,299	298,933	146,553	174,580
Missouri	497,781	11,108,390	2,315,021	353,447	242,650	494,797	736,263	448,895	775,636	360,145	450,672
Montana	79,829	1,643,844	370,536	62,174	43,060	78,870	125,307	68,615	128,667	55,942	77,168
Nebraska	150,500	3,285,078	738,746	124,741	97,143	150,151	240,025	130,468	252,054	115,775	166,670
Nevada	89,805	1,966,711	465,651	64,604	51,067	89,763	93,700	87,988	221,043	73,210	135,988
New Hampshire	72,914	1,596,401	342,394	55,091	27,019	72,485	121,179	65,150	131,469	60,434	96,028
New Jersey	1,044,520	25,127,925	5,544,234	781,233	483,372	1,044,298	2,388,460	922,160	1,510,997	767,125	1,033,185
New Mexico	124,194	2,488,156	553,331	96,099	56,204	123,351	152,000	114,106	212,426	94,584	127,779
New York	2,699,718	61,407,178	16,185,224	2,069,859	1,525,362	2,692,581	8,165,980	2,334,163	3,071,037	1,627,709	1,920,224
North Carolina	595,461	11,855,998	2,737,414	491,888	262,368	590,808	916,380	525,720	940,273	405,403	557,549
North Dakota	49,873	1,147,213	235,668	42,570	28,253	49,845	69,600	40,501	78,317	33,235	51,038
Ohio	1,100,870	24,849,416	5,011,927	669,701	347,819	1,100,870	1,568,110	1,018,968	1,942,276	902,039	1,315,634
Oklahoma	259,324	5,634,183	1,249,567	206,261	171,555	259,324	319,114	228,031	448,720	193,393	276,631
Oregon	320,209	6,743,438	1,587,601	221,156	121,593	320,140	634,756	292,176	516,839	255,131	322,322
Pennsylvania	1,244,205	27,557,792	5,750,242	833,568	473,785	1,242,873	2,263,880	1,089,992	1,632,865	897,124	1,004,162
Rhode Island	98,087	2,157,004	470,024	62,705	25,374	96,789	208,477	91,279	148,643	76,054	102,242
South Carolina	285,491	5,588,014	1,267,492	233,061	127,689	285,491	386,844	257,515	464,396	209,084	280,638
South Dakota	51,851	978,118	213,210	43,853	36,943	51,806	56,276	43,579	77,775	38,130	51,409
Tennessee	338,832	7,340,704	1,608,234	275,435	154,428	338,562	316,262	317,000	682,411	262,835	391,413
Texas	999,111	25,278,375	5,373,627	823,392	586,190	995,762	1,006,077	943,564	2,376,912	817,929	1,362,470
Utah	186,791	3,598,074	908,091	140,316	57,110	186,763	284,179	170,743	302,634	136,794	186,875
Vermont	48,581	952,661	219,343	34,710	13,306	48,581	93,197	42,203	73,241	38,397	48,437
Virginia	584,670	13,821,122	3,120,909	445,670	242,156	584,670	1,111,023	543,449	1,160,224	475,870	781,526
Washington	462,499	9,920,180	2,099,862	329,875	185,743	462,499	568,606	428,102	857,060	375,169	556,082
West Virginia	79,341	1,994,740	362,544	54,826	23,776	78,833	102,742	74,135	137,259	63,124	84,820
Wisconsin	603,875	12,782,701	2,847,177	398,452	158,399	603,875	1,414,906	511,997	791,534	421,504	517,801
Wyoming	37,987	814,665	177,684	27,718	18,778	37,945	31,916	35,672	88,172	29,821	52,090
APO/FPO[1]	12,107	188,486	51,951	*3,733	*1,857	9,701	7,949	12,107	23,925	*7,065	*16,176
Puerto Rico	15,392	209,932	58,677	*4,851	*1,257	11,740	12,209	12,901	35,193	11,395	27,374
U. S. citizens abroad[2]	44,383	1,251,921	159,778	28,755	30,088	28,212	33,655	29,299	56,516	14,303	21,680

Footnotes at end of table.

Table 5.2—Returns With Itemized Deductions: Adjusted Gross Income, Itemized Deductions, Taxable Income, and Tax Items, by States—Continued

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

States	Itemized deductions—Continued						Exemptions		Taxable income		Total income tax	
	Contributions		Miscellaneous deductions									
			Total		Net casualty and theft losses							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
United States, total	**24,434,659**	**16,792,387**	**21,771,915**	**11,913,508**	**1,998,333**	**1,570,409**	**88,241,812**	**66,181,359**	**25,169,407**	**383,621,001**	**24,593,594**	**90,879,002**
Alabama	376,397	311,839	345,454	145,503	26,558	16,802	1,358,108	1,018,581	389,766	5,053,150	372,965	1,129,922
Alaska	51,977	37,443	57,118	48,861	6,852	6,548	203,657	152,743	61,975	1,632,107	61,404	421,930
Arizona	320,673	196,577	301,050	134,517	22,275	11,146	1,135,618	851,714	322,513	4,088,918	307,966	896,899
Arkansas	140,026	143,915	125,284	47,566	8,027	5,044	525,146	393,860	151,510	2,188,701	144,417	517,306
California	3,310,620	2,020,267	3,087,915	2,060,702	293,609	193,319	11,402,865	8,552,149	3,370,743	49,624,170	3,286,930	11,427,043
Colorado	382,978	209,705	341,718	164,145	34,398	16,069	1,347,721	1,010,791	408,978	5,822,214	396,459	1,302,448
Connecticut	418,642	259,980	341,012	195,835	35,047	16,747	1,576,092	1,182,069	407,514	7,257,273	397,892	1,875,142
Delaware	67,157	50,852	57,452	38,413	4,190	2,441	234,908	176,181	69,278	1,226,724	66,611	310,611
District of Columbia	90,191	86,147	78,238	64,622	8,954	7,894	280,023	210,017	90,189	1,608,292	88,441	427,215
Florida	803,430	611,962	706,054	543,554	75,561	86,998	2,796,794	2,097,596	844,820	12,035,187	811,401	3,054,627
Georgia	467,095	350,296	437,628	218,837	35,025	39,328	1,741,063	1,305,797	492,818	6,939,710	483,888	1,569,292
Hawaii	114,954	54,174	111,961	58,946	2,784	2,483	403,156	302,367	118,057	1,919,488	115,637	432,507
Idaho	83,541	64,229	72,019	29,222	3,783	4,528	343,088	257,316	89,734	1,137,504	85,780	241,026
Illinois	1,260,439	923,138	1,157,676	607,119	97,406	66,944	4,757,856	3,568,392	1,319,916	23,161,829	1,312,206	5,830,492
Indiana	440,378	331,838	397,779	136,407	30,875	12,339	1,719,169	1,289,377	482,035	7,619,262	465,363	1,820,944
Iowa	308,575	192,162	255,578	82,834	8,857	2,344	1,187,730	890,798	313,022	4,934,891	305,527	1,114,992
Kansas	247,452	185,785	224,040	92,427	12,491	11,795	900,124	675,093	256,806	3,906,896	249,778	932,550
Kentucky	283,760	189,320	262,031	121,810	20,161	41,555	1,092,394	819,296	316,264	4,363,096	306,821	1,026,277
Louisiana	284,271	214,449	250,686	163,302	31,177	23,185	1,080,512	810,384	296,710	4,742,814	291,735	1,175,270
Maine	82,152	43,973	67,694	28,717	7,864	5,197	309,275	231,956	84,836	1,164,323	82,172	264,246
Maryland	629,927	359,895	533,586	223,796	49,253	25,194	2,163,738	1,622,804	634,362	10,290,779	625,824	2,389,177
Massachusetts	769,517	401,423	635,298	345,995	78,744	57,165	2,628,519	1,971,389	755,677	10,856,692	740,615	2,509,527
Michigan	1,223,309	786,234	1,140,044	462,793	98,498	54,813	4,585,403	3,439,052	1,281,402	20,456,714	1,263,025	4,721,278
Minnesota	590,591	376,697	535,595	205,096	50,562	26,587	2,150,949	1,613,212	597,119	8,271,440	579,381	1,824,528
Mississippi	176,891	156,837	163,489	61,507	7,187	6,208	669,563	502,172	184,534	2,403,938	178,558	544,114
Missouri	460,903	359,907	445,716	200,566	25,092	17,528	1,722,980	1,292,235	480,121	7,536,650	469,029	1,802,086
Montana	71,022	38,770	62,602	34,733	3,460	6,883	278,936	209,202	75,438	1,074,032	72,994	234,255
Nebraska	144,517	102,591	116,560	46,932	6,288	2,302	546,357	409,768	146,042	2,152,554	134,509	507,121
Nevada	82,151	46,551	81,236	53,290	6,058	5,116	296,109	222,082	86,060	1,289,559	83,490	318,182
New Hampshire	68,136	38,932	53,754	23,794	2,844	1,637	269,142	201,857	71,366	1,057,033	70,287	247,476
New Jersey	1,026,041	627,172	884,508	534,232	106,361	52,964	3,750,102	2,812,577	1,021,997	16,804,088	1,003,547	4,054,239
New Mexico	111,111	79,050	102,042	53,651	11,469	5,997	444,747	333,560	121,855	1,607,495	118,212	355,781
New York	2,650,139	1,705,739	2,320,172	1,717,105	279,148	224,560	8,758,166	6,568,625	2,628,899	38,937,939	2,579,087	9,207,945
North Carolina	555,428	462,388	477,108	156,005	25,290	18,324	2,015,254	1,511,441	579,230	7,628,036	567,837	1,708,384
North Dakota	48,641	43,276	35,916	16,223	1,892	1,241	177,204	132,903	48,825	780,377	48,000	178,458
Ohio	1,027,895	710,593	913,274	443,129	64,120	49,532	3,875,189	2,906,392	1,072,384	16,989,006	1,058,590	4,107,560
Oklahoma	229,434	222,902	215,330	87,277	13,282	9,408	875,791	656,843	245,911	3,758,028	239,197	927,156
Oregon	269,771	174,034	264,310	140,380	15,192	40,308	1,067,321	800,491	304,569	4,406,690	299,078	983,396
Pennsylvania	1,201,032	849,482	1,029,499	530,231	86,978	59,226	4,182,023	3,136,517	1,220,200	18,719,214	1,201,320	4,500,720
Rhode Island	93,224	50,487	82,822	37,042	7,940	5,155	360,392	270,294	97,335	1,418,494	96,711	328,009
South Carolina	266,909	209,945	230,158	78,618	16,438	21,887	940,652	705,489	276,221	3,625,782	272,989	785,941
South Dakota	49,000	26,980	34,522	15,236	940	471	190,054	142,541	49,775	629,642	47,756	141,207
Tennessee	304,964	290,132	271,548	165,001	26,462	39,532	1,142,320	856,740	326,355	4,921,012	316,830	1,183,420
Texas	925,296	923,350	761,427	481,098	126,198	120,938	3,451,490	2,588,618	963,614	17,408,853	942,154	4,739,135
Utah	179,082	212,737	150,329	51,431	10,849	7,347	722,666	542,000	178,751	2,159,386	174,890	451,443
Vermont	46,924	23,924	37,962	15,673	2,613	2,170	177,568	133,176	46,753	602,383	44,598	127,195
Virginia	548,851	395,983	467,918	211,524	35,020	28,636	1,997,429	1,498,072	573,253	9,219,422	557,788	2,166,690
Washington	418,981	257,550	393,661	230,904	28,802	38,529	1,594,124	1,195,593	446,009	6,654,010	432,751	1,543,093
West Virginia	72,376	51,267	65,884	47,501	4,670	18,840	280,633	210,475	77,505	1,432,239	76,683	382,394
Wisconsin	564,623	279,137	504,539	203,201	30,704	32,096	2,136,822	1,602,617	587,198	8,366,474	577,102	1,835,218
Wyoming	32,780	24,837	31,843	13,983	2,768	3,387	139,578	104,684	37,517	533,232	36,345	124,215
APO/FPO[1]	*8,645	*7,280	*9,672	*10,940	*2,496	*8,991	45,228	33,921	12,107	102,614	10,859	17,128
Puerto Rico	10,160	3,169	10,137	6,849	*2,014	*1,774	51,014	38,261	12,900	122,529	11,449	12,552
U. S. citizens abroad[2]	21,680	15,087	31,067	24,432	2,807	2,958	159,050	119,288	40,639	978,118	28,716	149,236

*Estimate should be used with caution because of the small number of sample returns on which it is based.
[1]Returns filed from Army Post Office and Fleet Post Office addresses.
[2]Returns filed from Panama Canal Zone, Virgin Islands, and 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 or Blindness, by States

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

State	Number of returns	Adjusted gross income less deficit	Exemptions											
			Total number	Amount	For taxpayer (and spouse)	For age 65 or over			For blindness			Taxpayers' dependents		
						Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Number of exemptions	Adjusted gross income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	**84,670,389**	**1,053,895,687**	**215,773,937**	**161,830,453**	**129,210,683**	**7,975,070**	**10,430,763**	**91,196,287**	**174,867**	**177,671**	**1,968,454**	**35,357,105**	**75,954,820**	**588,461,818**
Alabama	1,259,907	14,236,700	3,344,363	2,508,272	2,001,773	83,645	108,689	819,660	*958	*958	*15,196	620,368	1,232,943	8,907,345
Alaska	167,741	3,342,103	411,037	308,278	246,016	5,105	6,109	110,790	*112	*112	*1,816	71,427	158,800	1,904,876
Arizona	883,431	9,891,990	2,347,874	1,760,906	1,355,662	102,503	131,469	1,185,344	*2,195	*2,195	*20,605	358,148	858,548	5,352,359
Arkansas	742,277	7,756,028	2,029,699	1,522,274	1,196,736	83,919	115,121	777,653	*3,253	*3,253	*30,216	348,370	714,589	4,581,346
California	9,010,032	117,682,972	22,580,920	16,935,690	13,342,146	823,114	1,057,394	10,703,662	23,624	23,893	266,659	3,724,379	8,157,486	64,076,420
Colorado	1,085,371	13,454,679	2,548,015	1,911,011	1,606,515	58,036	77,040	753,338	*4,266	*4,266	*54,075	422,429	860,194	7,336,612
Connecticut	1,340,861	18,559,512	3,387,995	2,540,996	2,021,661	131,010	168,117	1,715,065	*4,566	*4,566	*22,669	549,514	1,193,651	10,790,510
Delaware	234,548	3,180,706	571,248	428,436	349,093	19,438	22,689	297,858	*1,417	*1,417	*16,846	92,143	198,049	1,681,318
District of Columbia	307,160	4,133,847	664,184	498,138	386,274	38,492	44,078	560,752	*209	*209	*12,018	110,024	233,623	1,802,449
Florida	3,327,753	38,360,226	8,445,597	6,334,198	5,138,041	496,018	691,942	5,971,825	10,476	10,476	88,252	1,263,450	2,605,138	18,831,365
Georgia	1,847,360	20,627,886	4,806,213	3,604,660	2,865,986	107,168	133,553	1,216,033	*1,918	*1,918	*32,120	888,248	1,804,756	12,648,728
Hawaii	362,956	4,625,609	855,587	641,690	531,944	31,008	39,642	396,946	*8	*8	*965	127,749	283,993	2,435,432
Idaho	324,832	3,574,806	888,635	666,476	524,104	25,039	35,189	236,994	*372	*372	*9,284	143,246	328,970	2,020,437
Illinois	4,602,973	63,828,408	11,685,873	8,764,405	6,916,570	446,664	578,121	5,605,373	2,606	2,717	81,312	1,875,148	4,188,485	35,167,363
Indiana	2,085,922	26,179,108	5,225,068	3,918,801	3,221,126	217,682	279,024	2,114,178	*8,372	*8,372	*70,875	836,725	1,716,546	14,483,464
Iowa	1,134,034	13,992,353	3,017,049	2,262,787	1,801,520	151,593	203,470	1,484,622	*3,997	*3,997	*31,186	445,065	1,008,062	7,650,297
Kansas	900,597	11,072,372	2,367,047	1,775,285	1,411,107	123,228	169,215	1,262,730	*3,485	*3,485	*32,033	369,054	783,240	6,211,690
Kentucky	1,201,719	13,371,397	3,216,762	2,412,572	1,910,765	140,693	183,926	1,178,269	*5,049	*5,159	*57,410	554,208	1,116,912	7,741,934
Louisiana	1,339,508	16,075,348	3,613,227	2,709,920	2,065,532	67,922	96,972	758,018	*4,233	*4,233	*32,502	641,977	1,446,490	9,737,399
Maine	414,543	4,252,708	1,069,471	802,103	648,341	42,967	56,850	395,330	*2,803	*2,803	*19,912	170,904	361,477	2,390,941
Maryland	1,655,299	22,759,405	4,070,922	3,053,192	2,456,786	110,124	140,776	1,524,282	*3,982	*3,982	*72,766	705,110	1,469,378	13,046,803
Massachusetts	2,328,108	28,286,859	5,621,864	4,216,398	3,455,372	286,502	374,715	3,036,143	*2,632	*2,632	*60,765	828,087	1,789,145	14,638,539
Michigan	3,453,220	46,724,339	8,909,655	6,682,241	5,299,215	304,533	385,838	3,271,093	*3,261	*3,261	*29,806	1,438,686	3,221,341	27,410,539
Minnesota	1,571,267	19,493,691	3,995,046	2,996,285	2,390,403	144,104	186,874	1,444,610	1,789	1,988	26,322	638,091	1,415,781	11,178,691
Mississippi	747,706	7,629,902	2,031,043	1,523,282	1,173,137	55,024	69,475	531,071	*3,102	*3,102	*19,178	370,359	785,329	4,786,685
Missouri	1,832,973	21,957,656	4,782,715	3,587,036	2,856,125	200,703	266,274	2,032,762	*1,653	*1,653	*27,134	817,060	1,658,663	12,799,776
Montana	308,652	3,356,331	784,353	588,265	467,118	34,265	44,376	253,578	*827	*828	*8,036	122,675	272,031	1,937,869
Nebraska	626,105	7,113,785	1,614,075	1,210,556	970,100	89,709	118,537	862,719	*1,048	*1,048	*14,588	238,802	524,390	3,721,337
Nevada	287,826	3,628,711	673,767	505,325	428,098	13,346	17,451	244,484	*62	*62	*1,345	109,935	228,156	1,891,436
New Hampshire	353,213	4,069,320	877,566	658,175	540,602	35,020	48,099	397,559	*1,251	*1,251	*5,445	131,730	287,614	2,144,632
New Jersey	2,964,986	41,344,934	7,600,451	5,700,338	4,471,386	290,601	397,274	3,522,608	*7,392	*7,392	*49,613	1,211,956	2,724,399	23,683,294
New Mexico	458,148	4,792,914	1,249,190	936,893	715,028	34,711	43,598	349,902	*181	*215	*1,853	217,152	490,349	2,932,579
New York	6,860,800	92,225,091	17,445,624	13,084,218	10,184,882	737,592	969,391	9,719,862	14,002	15,471	200,845	2,860,991	6,275,880	49,952,445
North Carolina	2,079,946	22,045,156	5,243,810	3,932,858	3,235,615	143,735	185,375	1,561,051	*6,152	*6,152	*64,226	932,098	1,816,668	13,082,269
North Dakota	259,946	2,782,165	665,749	499,312	403,070	24,918	32,421	295,105	*81	*81	*1,894	99,720	230,177	1,469,302
Ohio	4,230,461	53,076,522	10,745,442	8,059,082	6,421,799	356,267	469,771	3,918,566	4,615	4,615	81,880	1,781,751	3,849,257	30,122,715
Oklahoma	1,027,974	11,646,800	2,680,398	2,010,299	1,639,122	113,565	155,940	1,222,883	*331	*331	*5,485	440,648	885,005	6,415,379
Oregon	987,121	11,815,359	2,495,557	1,871,668	1,538,888	89,516	121,768	951,127	*269	*269	*8,143	406,771	834,632	6,367,233
Pennsylvania	4,627,499	56,911,542	11,377,399	8,533,049	7,081,094	430,521	535,285	4,499,859	8,485	8,485	80,676	1,800,366	3,752,535	29,875,011
Rhode Island	385,429	4,429,605	933,928	700,446	581,302	35,603	46,793	404,173	*92	*92	*1,305	138,509	305,741	2,318,688
South Carolina	1,039,072	11,045,393	2,656,937	1,992,703	1,600,059	64,113	86,516	722,538	*699	*1,094	*7,952	465,449	969,268	6,380,447
South Dakota	259,719	2,620,049	718,904	539,178	408,601	42,344	57,813	382,588	*399	*399	*4,042	100,653	252,091	1,330,283
Tennessee	1,610,014	17,568,751	4,148,894	3,111,671	2,505,076	105,586	134,779	996,931	*6,268	* 6,268	*34,390	748,634	1,502,771	10,436,469
Texas	4,855,352	59,660,469	12,943,044	9,707,283	7,588,881	417,882	548,918	5,182,396	8,326	8,326	114,737	2,167,620	4,796,919	34,151,991
Utah	471,185	5,483,222	1,277,813	958,360	732,413	37,906	49,962	402,542	*1,681	*1,697	*10,731	205,047	493,741	3,403,292
Vermont	188,862	1,895,462	464,734	348,551	283,665	17,784	23,381	175,142	*143	*143	*2,018	69,397	157,545	1,059,070
Virginia	1,979,844	25,200,513	4,917,512	3,688,134	3,008,130	125,322	156,024	1,707,518	*1,309	*1,309	*52,879	857,371	1,752,049	14,686,236
Washington	1,508,051	19,549,654	3,744,924	2,808,693	2,331,740	133,244	169,237	1,366,521	*1,742	*1,742	*22,409	607,278	1,242,205	10,854,796
West Virginia	640,695	7,594,730	1,730,802	1,298,102	1,035,817	76,626	93,935	655,249	*1,124	*1,124	*13,756	286,078	599,926	4,322,236
Wisconsin	1,820,881	21,774,823	4,598,858	3,449,144	2,814,697	202,506	265,166	1,748,525	*7,716	*7,916	*47,534	661,639	1,511,079	11,988,820
Wyoming	167,388	2,147,546	440,021	330,016	264,821	12,868	17,112	153,884	*334	*334	*750	70,344	157,754	1,189,451
APO/FPO[1]	296,519	2,444,614	658,211	493,658	441,773	*29	*29	*722	—	—	—	112,971	216,409	1,291,313
Puerto Rico	38,594	389,403	141,366	106,025	68,352	—	—	—	—	—	—	26,873	73,014	335,012
U. S. citizens abroad[2]	174,009	2,232,215	457,499	343,124	276,604	13,257	19,250	112,854	—	—	—	74,677	161,645	1,504,895

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 or Blindness, by States—Continued

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

State	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
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
United States, total	**84,670,389**	**33,172,140**	**19,851,427**	**11,154,980**	**10,717,485**	**5,617,592**	**4,156,765**	**44,438,912**	**16,104,521**	**9,315,833**	**9,815,900**	**5,254,924**	**3,947,734**
Alabama	1,259,907	389,706	329,250	228,761	165,604	91,882	54,704	734,890	245,348	198,680	153,494	87,650	49,718
Alaska	167,741	75,458	28,598	21,462	20,415	11,539	10,269	78,275	20,856	17,485	19,448	10,945	9,541
Arizona	883,431	346,332	207,722	107,901	94,069	69,136	58,271	470,238	178,951	82,721	83,905	68,383	56,278
Arkansas	742,277	223,319	200,411	130,097	107,688	45,958	34,804	451,474	167,603	115,174	95,053	43,963	29,681
California	9,010,032	3,731,462	2,029,802	1,127,530	1,087,076	595,563	438,599	4,327,331	1,553,721	877,519	960,662	527,383	408,046
Colorado	1,085,371	484,205	224,418	133,622	141,821	62,958	38,347	521,144	178,737	112,620	132,859	59,204	37,724
Connecticut	1,340,861	552,859	289,053	162,307	181,940	101,537	53,165	680,800	238,488	126,868	166,811	98,652	49,981
Delaware	234,548	100,497	53,646	24,573	30,567	14,195	11,070	114,545	41,908	21,537	26,110	*13,920	11,070
District of Columbia	307,160	167,281	64,061	28,164	22,321	11,229	14,104	78,314	29,855	13,910	16,768	8,808	8,973
Florida	3,327,753	1,254,801	939,166	463,016	343,401	181,135	146,234	1,805,786	805,000	386,941	308,425	165,400	140,020
Georgia	1,847,360	615,723	451,014	319,411	254,813	122,247	84,152	1,011,410	340,405	255,370	231,420	107,287	76,928
Hawaii	362,956	174,141	70,666	38,446	40,773	23,276	15,654	167,846	59,924	31,682	38,748	22,684	14,808
Idaho	324,832	109,034	80,116	42,859	44,858	26,951	21,014	198,445	72,552	36,317	43,888	25,015	20,673
Illinois	4,602,973	1,911,578	1,000,803	565,569	594,425	284,646	245,952	2,310,067	815,826	456,312	534,586	269,904	233,439
Indiana	2,085,922	805,440	532,194	269,603	279,937	113,396	85,352	1,133,956	443,757	239,795	264,266	107,644	78,494
Iowa	1,134,034	414,726	304,403	141,217	122,114	85,216	66,358	667,486	274,243	123,607	118,066	85,212	66,358
Kansas	900,597	322,264	247,829	115,769	110,837	62,551	41,347	510,510	209,279	99,696	103,675	58,076	39,784
Kentucky	1,201,719	387,505	325,858	191,435	160,945	74,864	61,112	706,555	257,515	170,976	149,564	67,388	61,112
Louisiana	1,339,508	464,377	318,861	178,857	182,949	102,155	92,309	724,776	233,154	153,533	158,087	94,910	85,092
Maine	414,543	157,625	98,240	58,851	51,892	27,275	20,660	232,998	85,214	50,852	51,393	27,191	18,348
Maryland	1,655,299	686,550	362,200	193,339	230,925	112,388	69,897	798,479	263,639	160,518	208,400	106,474	59,448
Massachusetts	2,328,108	1,061,690	524,135	249,135	248,691	139,703	104,754	1,126,155	438,331	221,153	231,715	131,451	103,505
Michigan	3,453,220	1,364,290	785,252	424,710	425,045	242,402	211,521	1,841,332	649,974	364,965	388,415	232,025	205,953
Minnesota	1,571,267	648,391	357,825	198,702	159,976	110,122	96,251	818,598	284,516	176,051	155,201	106,704	96,126
Mississippi	747,706	247,894	161,564	134,689	107,083	54,128	42,348	425,084	129,341	103,215	96,848	53,332	42,348
Missouri	1,832,973	651,277	459,198	266,458	256,486	122,116	77,438	1,023,152	364,636	229,034	241,735	115,924	71,823
Montana	308,652	135,299	59,624	37,179	39,437	20,297	16,816	158,466	50,678	33,637	37,641	19,729	16,781
Nebraska	626,105	250,743	150,406	73,342	83,521	38,168	29,925	343,995	136,560	59,955	81,419	36,273	29,788
Nevada	287,826	122,221	69,083	36,834	30,168	19,519	10,001	140,271	55,670	30,930	26,636	17,864	9,171
New Hampshire	353,213	151,166	80,460	38,301	40,852	25,828	16,606	187,389	70,317	34,863	40,216	25,415	16,578
New Jersey	2,964,986	1,195,125	690,929	343,493	368,128	202,791	164,520	1,506,045	557,795	291,838	317,087	184,744	154,581
New Mexico	458,148	161,504	102,945	64,457	60,249	36,753	32,240	256,880	79,492	53,035	58,478	35,638	30,237
New York	6,860,800	2,833,673	1,510,154	864,990	835,581	457,676	358,726	3,306,710	1,162,773	664,645	749,329	405,149	324,814
North Carolina	2,079,946	735,548	536,892	298,391	302,222	137,628	69,265	1,155,400	412,031	260,726	283,251	130,396	68,996
North Dakota	259,946	105,278	62,259	29,964	30,270	15,439	16,736	143,096	54,920	27,818	28,765	15,411	16,182
Ohio	4,230,461	1,709,816	924,222	550,715	544,873	283,485	217,350	2,189,821	738,625	468,570	494,605	273,168	214,853
Oklahoma	1,027,974	353,458	263,999	162,893	146,578	64,380	36,666	611,148	233,868	136,445	143,807	61,438	35,590
Oregon	987,121	374,135	238,231	135,459	136,957	67,131	35,208	549,276	203,724	121,497	125,434	63,413	35,208
Pennsylvania	4,627,499	1,878,470	1,119,018	607,850	544,633	283,748	193,780	2,450,072	948,394	523,499	513,510	274,935	189,734
Rhode Island	385,429	173,135	85,568	40,237	39,905	28,478	18,106	195,073	73,785	36,675	38,852	27,675	18,086
South Carolina	1,039,072	369,446	257,312	152,229	146,797	67,337	45,951	560,987	204,177	114,566	135,279	64,222	42,743
South Dakota	259,719	98,082	67,453	22,898	35,237	19,518	16,531	148,882	60,984	20,665	32,374	18,329	16,530
Tennessee	1,610,014	570,537	373,087	244,440	230,356	140,378	51,216	893,814	289,595	215,294	207,555	130,154	51,216
Texas	4,855,352	1,727,437	1,136,585	673,504	691,026	359,399	267,401	2,726,313	957,311	556,916	636,890	327,217	247,979
Utah	471,185	193,840	83,342	59,023	60,875	33,707	40,398	261,226	72,298	55,915	59,580	33,649	39,786
Vermont	188,862	85,405	38,637	19,060	23,957	12,679	9,124	94,773	34,060	16,435	23,322	11,872	9,084
Virginia	1,979,844	764,027	450,187	314,412	252,672	113,713	84,833	1,025,296	358,446	258,889	222,248	107,072	78,641
Washington	1,508,051	592,838	364,226	200,185	200,807	84,904	65,091	820,504	307,935	176,741	191,550	82,548	61,730
West Virginia	640,695	204,589	172,963	92,839	94,635	42,726	32,943	395,122	150,028	78,255	92,476	41,489	32,874
Wisconsin	1,820,881	765,899	433,215	179,514	222,014	118,806	101,433	993,816	393,343	162,896	218,691	117,453	101,433
Wyoming	167,388	62,918	37,992	23,457	20,557	11,363	11,101	97,291	34,126	22,107	19,130	10,969	10,959
APO/FPO[1]	296,519	143,586	44,532	45,770	33,769	23,820	*5,042	141,162	36,978	*42,661	32,661	23,820	*5,042
Puerto Rico	38,594	*5,236	*6,485	*5,875	*7,150	*8,755	*5,093	29,758	*6,485	*5,875	*3,550	*8,755	*5,093
U. S. citizens abroad[2]	174,009	60,304	45,336	21,186	27,608	10,598	8,977	96,678	37,350	17,954	22,022	10,598	8,754

*Estimate should be used with caution because of the small number of sample returns on which it is based.
[1]Returns filed from Army Post Office and Fleet Post Office addresses.
[2]Returns filed from Panama Canal Zone, Virgin Islands, and abroad.
NOTE: Detail may not add to total because of rounding.

Table 5.4—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by States

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

States	All returns	Income tax before credits		Tax Credits					
				Total		General tax credit		Credit for purchase of new principal residence	
		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)
United States, total	**84,670,389**	**68,723,881**	**153,534,155**	**68,723,881**	**12,732,959**	**68,723,881**	**9,348,195**	**49,703**	**63,520**
Alabama	1,259,907	1,011,571	1,929,025	1,011,571	189,936	1,011,571	134,335	*330	*250
Alaska	167,741	149,039	615,179	149,039	32,269	149,039	22,497	*42	*60
Arizona	883,431	670,701	1,322,224	670,701	123,823	670,701	89,607	*260	*385
Arkansas	742,277	571,554	1,030,337	571,554	111,921	571,554	73,145	*443	*759
California	9,010,032	7,316,447	16,625,847	7,316,447	1,372,362	7,316,447	998,844	8,249	10,044
Colorado	1,085,371	891,117	1,920,545	891,117	164,707	891,117	119,130	*14	*28
Connecticut	1,340,861	1,118,701	2,955,314	1,118,701	184,534	1,118,701	152,632	*140	*280
Delaware	234,548	194,605	501,946	194,605	31,950	194,605	27,241	*6	*12
District of Columbia	307,160	265,060	682,289	265,060	46,101	265,060	35,541	*30	*49
Florida	3,327,753	2,634,497	5,630,042	2,634,497	454,607	2,634,497	342,716	*2,961	*5,214
Georgia	1,847,360	1,486,151	2,729,955	1,486,151	261,082	1,486,151	192,805	*206	*217
Hawaii	362,956	288,568	665,178	288,568	59,203	288,568	38,980	1,950	2,803
Idaho	324,832	261,301	466,656	261,301	55,042	261,301	34,820	*133	*140
Illinois	4,602,973	3,862,978	10,182,694	3,862,978	754,140	3,862,978	550,404	1,677	2,445
Indiana	2,085,922	1,706,862	3,940,087	1,706,862	339,937	1,706,862	238,301	*3,329	*1,969
Iowa	1,134,034	904,624	2,045,410	904,624	231,016	904,624	127,032	—	—
Kansas	900,597	744,671	1,613,245	744,671	152,225	744,671	99,180	*885	*1,218
Kentucky	1,201,719	935,740	1,839,341	935,740	172,734	935,740	123,750	*1,781	*1,792
Louisiana	1,339,508	1,083,259	2,380,325	1,083,259	200,474	1,083,259	148,119	*1,219	*2,050
Maine	414,543	315,453	552,247	315,453	52,446	315,453	41,633	*827	*445
Maryland	1,655,299	1,355,486	3,389,814	1,355,486	233,228	1,355,486	190,159	2,995	5,321
Massachusetts	2,328,108	1,868,996	4,025,126	1,868,996	287,142	1,868,996	251,913	*311	*246
Michigan	3,453,220	2,819,538	7,004,806	2,819,538	502,356	2,819,538	401,738	*849	*659
Minnesota	1,571,267	1,278,628	2,704,994	1,278,628	280,414	1,278,628	173,131	*1,109	*234
Mississippi	747,706	575,934	982,588	575,934	102,552	575,934	73,393	*6	*12
Missouri	1,832,973	1,481,241	3,194,408	1,481,241	271,367	1,481,241	200,424	*237	*448
Montana	308,652	239,446	462,097	239,446	57,265	239,446	31,404	*583	*291
Nebraska	626,105	499,366	1,019,046	499,366	121,574	499,366	65,015	**	**
Nevada	287,826	239,577	554,197	239,577	41,947	239,577	32,063	*382	*421
New Hampshire	353,213	291,051	564,568	291,051	46,634	291,051	38,884	*115	*144
New Jersey	2,964,986	2,456,816	6,343,466	2,456,816	405,859	2,456,816	348,206	*335	*663
New Mexico	458,148	348,489	630,116	348,489	64,591	348,489	46,676	*35	*23
New York	6,860,800	5,779,194	13,242,966	5,779,194	978,054	5,779,194	792,766	*539	*1,034
North Carolina	2,079,946	1,641,751	2,878,441	1,641,751	271,158	1,641,751	207,375	*314	*275
North Dakota	259,946	204,818	396,776	204,818	53,471	204,818	26,230	*31	*15
Ohio	4,230,461	3,481,297	7,916,567	3,481,297	611,467	3,481,297	483,809	*1,820	*3,351
Oklahoma	1,027,974	809,595	1,664,536	809,595	170,005	809,595	106,541	*28	*56
Oregon	987,121	793,187	1,627,741	793,187	141,459	793,187	107,695	—	—
Pennsylvania	4,627,499	3,808,793	8,357,669	3,808,793	617,605	3,808,793	519,530	*4,166	*5,076
Rhode Island	385,429	313,520	616,857	313,520	52,835	313,520	41,574	—	—
South Carolina	1,039,072	834,228	1,401,502	834,228	134,191	834,228	106,850	*275	*479
South Dakota	259,719	204,283	357,408	204,283	46,134	204,283	26,646	—	—
Tennessee	1,610,014	1,263,820	2,438,395	1,263,820	212,337	1,263,820	166,769	*5	*10
Texas	4,855,352	3,846,244	9,368,454	3,846,244	768,876	3,846,244	522,563	1,919	2,665
Utah	471,185	377,919	690,928	377,919	68,958	377,919	51,916	554	497
Vermont	188,862	143,839	234,749	143,839	22,560	143,839	18,094	*178	*110
Virginia	1,979,844	1,615,512	3,659,184	1,615,512	288,564	1,615,512	221,502	4,470	7,049
Washington	1,508,051	1,229,754	2,972,745	1,229,754	228,271	1,229,754	170,086	*266	*354
West Virginia	640,695	520,112	1,111,367	520,112	87,137	520,112	71,300	*879	*676
Wisconsin	1,820,881	1,434,370	2,992,163	1,434,370	266,877	1,434,370	197,129	*2,676	*3,058
Wyoming	167,388	133,909	333,710	133,909	32,630	133,909	19,365	*142	*192
APO/FPO[1]	296,519	270,151	264,853	270,151	29,805	270,151	27,466	—	—
Puerto Rico	38,594	30,718	38,506	30,718	19,386	30,718	4,001	—	—
U. S. citizens abroad[2]	174,009	119,401	465,529	119,401	225,743	119,401	15,270	—	—

Footnotes at end of table.

Table 5.4—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by States—Continued

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

States	Tax credits—Continued									
	Child care credit		Earned income credit used to offset income tax before credits		Credit for the elderly		Investment credit		Foreign tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
United States, total	**2,660,278**	**458,187**	**2,555,131**	**241,200**	**1,010,834**	**205,793**	**3,326,392**	**1,922,148**	**255,749**	**427,627**
Alabama	64,457	10,328	71,847	6,779	*12,462	*2,241	50,755	33,041	2,607	2,190
Alaska	8,052	1,797	3,532	309	*668	*157	9,688	7,088	315	176
Arizona	28,699	3,313	30,395	3,402	11,841	3,379	29,725	21,523	3,658	1,505
Arkansas	32,015	4,354	48,435	5,340	5,902	546	37,234	27,377	32	15
California	389,609	80,225	285,438	24,356	118,863	25,042	311,117	180,056	36,435	45,178
Colorado	74,353	10,346	25,897	2,751	9,240	1,701	62,827	25,085	2,339	4,946
Connecticut	30,079	4,578	21,828	1,699	21,346	2,441	27,461	9,553	6,035	12,130
Delaware	6,422	1,166	7,516	820	*85	*18	6,329	1,843	895	626
District of Columbia	13,759	3,139	11,280	1,004	13,927	4,086	3,613	1,351	849	529
Florida	97,070	17,049	102,230	9,050	89,986	19,485	96,729	47,229	10,851	10,975
Georgia	81,232	15,788	81,419	7,967	11,702	2,115	66,801	41,123	1,583	84
Hawaii	10,882	1,442	5,180	487	4,635	1,252	10,030	3,492	3,344	10,258
Idaho	16,132	1,537	8,838	740	3,522	622	24,104	16,647	963	355
Illinois	135,481	25,839	116,616	11,987	29,509	6,946	205,961	147,441	10,942	5,542
Indiana	53,757	8,634	33,913	3,535	20,638	4,823	114,454	79,179	2,390	2,153
Iowa	38,946	5,760	16,350	1,633	*14,999	*2,626	127,664	93,232	1,013	68
Kansas	32,552	5,933	18,417	1,407	12,113	2,278	80,988	41,439	1,657	340
Kentucky	31,573	4,988	51,123	5,548	18,075	2,675	73,770	32,412	1,456	983
Louisiana	43,822	7,887	49,224	3,599	20,679	4,826	55,772	31,892	2,356	1,407
Maine	9,662	1,519	11,178	873	6,956	1,528	12,977	5,611	1,223	628
Maryland	54,565	11,779	50,030	4,145	30,657	7,962	37,551	12,021	2,312	652
Massachusetts	31,675	4,570	42,843	3,678	55,125	8,582	34,143	10,159	9,274	5,258
Michigan	66,303	12,153	49,208	4,372	39,465	7,813	118,213	63,923	9,037	9,233
Minnesota	71,176	9,537	40,264	4,313	15,324	2,423	127,092	88,497	3,026	1,178
Mississippi	42,944	5,878	37,915	4,102	*6,667	*1,530	28,476	16,972	525	145
Missouri	82,506	11,005	68,776	7,440	27,594	7,408	98,642	43,248	2,447	589
Montana	11,659	1,496	10,660	911	*1,597	*350	28,055	21,405	791	1,166
Nebraska	18,946	2,395	11,797	2,020	13,177	2,170	69,729	49,453	967	290
Nevada	13,481	2,320	7,127	637	3,625	905	8,754	5,133	150	328
New Hampshire	8,759	1,326	4,781	294	4,229	611	10,208	4,663	1,635	465
New Jersey	41,483	7,959	54,118	5,425	17,272	3,220	59,216	30,696	11,238	5,967
New Mexico	14,659	1,985	23,693	1,724	9,540	2,312	21,919	10,637	233	883
New York	146,077	32,502	199,174	18,207	56,388	8,751	142,409	78,585	31,225	37,520
North Carolina	96,435	13,900	102,093	9,620	12,283	1,854	81,612	36,807	1,367	430
North Dakota	7,046	1,134	6,570	493	2,472	402	34,839	24,903	451	200
Ohio	90,910	15,235	131,176	13,098	40,034	8,185	137,674	80,957	10,474	4,288
Oklahoma	39,673	6,509	34,122	2,626	11,619	2,571	63,946	48,410	575	2,973
Oregon	31,899	3,278	38,846	3,372	12,623	1,923	52,970	23,721	1,168	374
Pennsylvania	61,964	10,348	101,978	10,393	27,845	4,948	130,602	59,066	6,448	4,290
Rhode Island	4,997	802	6,277	614	5,317	792	5,667	2,416	1,585	6,224
South Carolina	55,977	8,580	35,493	3,609	*12,801	*2,914	30,711	11,206	1,322	54
South Dakota	8,096	909	7,254	647	7,792	1,555	28,296	15,925	618	228
Tennessee	54,212	7,765	106,059	8,547	*4,700	*400	50,590	25,395	1,530	2,579
Texas	211,509	35,552	198,421	18,739	73,170	16,607	225,126	152,033	11,895	17,991
Utah	15,096	2,068	17,459	1,382	5,153	1,161	20,799	11,406	481	288
Vermont	4,760	692	4,622	436	2,400	469	8,307	2,473	1,096	165
Virginia	67,887	14,014	57,204	7,129	37,791	8,929	55,044	27,678	4,015	642
Washington	55,418	8,844	39,394	3,490	11,492	3,594	65,030	39,852	5,137	505
West Virginia	9,090	1,538	20,347	1,494	7,266	2,667	18,794	9,293	537	28
Wisconsin	34,078	4,937	20,387	2,478	19,583	2,265	107,440	55,920	4,091	536
Wyoming	4,979	634	2,609	203	1,333	291	15,492	11,667	172	184
APO/FPO[1]	*2,356	*424	*11,937	*868	*1,871	*702	*199	*5	—	—
Puerto Rico	—	—	*2,492	*264	—	—	—	—	9,553	15,120
U. S. citizens abroad[2]	*1,109	*501	*9,349	*1,143	*5,481	*738	848	1,010	29,431	206,767

Footnotes at end of table.

Table 5.4—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by States—Continued

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

States	Tax credits—Continued						Income tax after credits		Total tax liability	
	Contribution to candidates credit		Work incentive (WIN) credit		Other tax credits					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
United States, total	**2,341,515**	**60,845**	**5,609**	**1,885**	**68,544**	**3,560**	**64,396,653**	**140,801,196**	**65,969,754**	**145,748,802**
Alabama	30,002	763	—	—	*1,105	*9	915,592	1,739,089	941,654	1,796,554
Alaska	7,471	166	*51	*18	*89	*1	142,304	582,910	144,589	594,955
Arizona	25,204	678	—	—	*152	*31	607,898	1,198,401	622,816	1,242,306
Arkansas	9,715	227	*4	*1	*2,338	*157	511,558	918,417	531,588	974,990
California	325,021	8,065	*369	*123	12,815	429	6,856,450	15,253,485	6,983,700	15,835,767
Colorado	31,981	717	*14	*2	*638	*1	845,335	1,755,838	869,648	1,833,081
Connecticut	55,505	1,217	—	—	*130	*3	1,060,625	2,770,780	1,075,382	2,831,940
Delaware	9,153	221	**	**	*31	*3	182,452	469,996	184,903	479,644
District of Columbia	17,374	396	—	—	*866	*7	250,882	636,188	252,786	648,155
Florida	96,314	2,499	*1,549	*299	*5,052	*92	2,452,141	5,175,435	2,516,632	5,371,873
Georgia	34,756	904	*40	*38	*2,438	*42	1,392,726	2,468,874	1,428,392	2,568,787
Hawaii	16,264	470	*58	*19	*7	*(3)	273,090	605,974	277,535	625041
Idaho	7,254	163	*25	*6	*304	*11	237,945	411,614	250,133	440,060
Illinois	116,032	3,501	**	**	*2,801	*34	3,670,336	9,428,555	3,729,239	9,729,094
Indiana	52,343	1,313	3	29	*200	*(3)	1,627,236	3,600,150	1,666,456	3,720,250
Iowa	22,302	462	*220	*203	—	—	854,214	1,814,394	907,623	1,953,467
Kansas	16,774	430	*5	*1	—	—	683,260	1,461,020	709,082	1,552,522
Kentucky	22,328	434	**	**	*2,212	*149	857,285	1,666,607	888,444	1,750,294
Louisiana	23,311	694	—	—	*66	*1	990,848	2,179,851	1,015,438	2,251,735
Maine	8,461	207	*11	*2	*28	*1	290,842	499,801	299,733	519,530
Maryland	46,145	1,155	—	—	*265	*35	1,275,624	3,156,586	1,297,113	3,235,907
Massachusetts	84,075	2,559	*66	*43	*2,687	*134	1,773,879	3,737,984	1,799,768	3,833,050
Michigan	74,938	1,950	*1,235	*347	*5,390	*168	2,689,498	6,502,450	2,732,019	6,660,606
Minnesota	58,654	946	*199	*58	*2,984	*98	1,153,733	2,424,579	1,220,470	2,545,012
Mississippi	13,223	359	3	3	*2,204	*157	512,156	880,035	532,238	926,108
Missouri	43,171	798	*16	*5	—	—	1,392,495	2,923,042	1,447,973	3,041,678
Montana	12,022	242	—	—	*28	*(3)	220,239	404,832	231,297	432,675
Nebraska	5,907	175	*131	*48	*6	*4	449,779	897,472	479,822	961,285
Nevada	5,701	139	**	**	—	—	227,086	512,249	232,648	530,584
New Hampshire	7,506	246	—	—	*31	*1	280,504	517,933	285,234	534,623
New Jersey	126,779	3,539	*200	*89	*4,232	*96	2,337,898	5,937,607	2,365,210	6,062,262
New Mexico	13,493	344	*134	*6	**	**	315,005	565,525	322,914	588,904
New York	272,939	7,978	*37	*41	*2,882	*668	5,466,041	12,264,912	5,560,448	12,584,501
North Carolina	28,687	894	—	—	*199	*2	1,493,428	2,607,283	1,554,797	2,709,543
North Dakota	4,199	92	*292	*1	*7	*1	184,143	343,305	200,570	377,913
Ohio	101,900	2,400	*219	*137	*600	*7	3,298,587	7,305,100	3,361,532	7,497,109
Oklahoma	15,991	318	3	(3)	—	—	761,374	1,494,532	798,996	1,600,227
Oregon	33,391	864	*330	*232	—	—	727,892	1,486,282	746,282	1,554,302
Pennsylvania	129,088	3,888	*17	*9	*1,179	*57	3,639,449	7,740,064	3,701,732	7,947,936
Rhode Island	13,001	409	**	**	*343	*4	301,199	564,022	303,887	576,723
South Carolina	15,047	265	—	—	*1,105	*234	776,330	1,267,311	794,565	1,313,539
South Dakota	9,885	223	**	**	*70	*1	188,637	311,274	207,227	339,932
Tennessee	38,267	868	*6	*5	**	**	1,166,978	2,226,058	1,202,146	2,304,523
Texas	87,982	2,288	*226	*61	*6,589	*378	3,557,690	8,599,577	3,670,128	8,990,600
Utah	12,400	228	*15	*5	*87	*7	358,669	621,970	366,240	645,415
Vermont	4,494	119	*6	*3	—	—	130,695	212,190	136,686	223,408
Virginia	46,273	1,346	—	—	*3,509	*273	1,536,352	3,370,620	1,552,156	3,458,516
Washington	55,041	1,544	*7	*2	—	—	1,159,599	2,744,475	1,180,383	2,833,598
West Virginia	4,186	100	109	40	**	**	493,016	1,024,230	505,591	1,052,128
Wisconsin	28,139	533	**	**	*1,483	*21	1,345,335	2,725,285	1,390,732	2,840,664
Wyoming	3,550	94	**	**	*29	*(3)	124,796	301,079	129,388	318,575
APO/FPO[1]	*16,345	*340	—	—	—	—	245,028	235,048	245,028	235,195
Puerto Rico	—	—	—	—	—	—	21,450	19,120	21,450	19,372
U. S. citizens abroad[2]	*1,531	*73	—	—	*1,359	*241	89,050	239,786	97,311	252,343

Footnotes at end of table.

Table 5.4—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by States—Continued

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

States	Income tax withheld		Estimated tax payments		Tax due at time of filing		Overpayment			
							Total		Refund	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
United States, total	**73,310,584**	**132,132,507**	**7,842,389**	**24,680,528**	**16,930,514**	**17,483,628**	**64,976,027**	**31,304,595**	**63,019,071**	**29,192,152**
Alabama	1,135,178	1,695,087	76,439	290,370	228,099	211,971	998,491	441,549	979,036	416,187
Alaska	156,133	638,020	7,125	43,920	28,819	54,127	136,265	162,255	133,518	157,628
Arizona	738,226	1,152,639	82,559	259,378	154,622	146,521	693,171	353,239	670,838	328,047
Arkansas	611,071	794,629	68,074	177,099	173,952	189,282	533,023	212,389	520,682	198,505
California	7,744,230	14,774,013	924,175	2,742,502	1,609,547	2,020,633	7,121,869	4,014,267	6,877,591	3,760,503
Colorado	959,408	1,675,566	91,902	286,883	214,245	225,925	841,349	391,821	826,496	365,744
Connecticut	1,187,222	2,583,015	132,795	461,930	269,114	253,257	1,032,639	511,000	1,002,066	481,599
Delaware	206,081	417,283	19,803	85,449	50,153	49,015	175,421	78,338	170,591	73,291
District of Columbia	264,288	555,605	29,531	135,807	65,482	73,066	232,122	126,722	225,642	119,088
Florida	2,681,289	4,190,763	457,617	1,341,152	780,681	810,644	2,407,521	1,103,102	2,319,630	1,015,483
Georgia	1,672,043	2,454,029	99,946	351,237	349,741	319,347	1,460,481	622,032	1,436,019	590,930
Hawaii	325,859	585,476	37,628	119,374	66,874	61,309	284,323	150,899	272,468	133,534
Idaho	273,292	384,406	23,902	64,897	80,885	81,968	234,424	102,539	227,561	95,769
Illinois	4,040,476	8,541,865	452,175	1,573,624	948,056	1,265,607	3,525,126	1,804,078	3,396,736	1,680,513
Indiana	1,808,880	3,371,485	201,993	591,595	433,119	441,760	1,599,870	730,537	1,547,588	671,246
Iowa	893,804	1,443,185	133,999	358,488	340,307	455,200	758,842	329,451	730,877	307,580
Kansas	716,809	1,201,788	108,244	357,191	234,416	269,013	618,806	306,201	588,733	279,837
Kentucky	1,019,930	1,535,005	122,038	365,355	244,270	237,470	909,428	425,503	879,006	395,227
Louisiana	1,200,514	1,998,979	93,735	419,244	258,062	280,339	1,046,232	499,305	1,030,863	469,944
Maine	358,323	486,939	33,272	91,714	68,228	57,827	326,609	124,380	318,043	116,971
Maryland	1,467,683	3,146,493	127,451	447,436	295,741	273,604	1,300,180	670,284	1,276,454	637,746
Massachusetts	1,983,988	3,574,454	244,242	659,072	419,815	343,891	1,768,880	789,755	1,712,114	732,227
Michigan	3,080,338	6,715,975	259,661	816,039	577,238	558,005	2,775,666	1,516,337	2,710,115	1,442,069
Minnesota	1,337,212	2,329,063	135,409	412,376	330,402	318,176	1,185,469	557,878	1,150,603	524,600
Mississippi	634,554	787,519	54,219	166,579	175,129	156,507	553,912	211,450	543,047	199,695
Missouri	1,532,533	2,663,119	182,903	536,446	418,718	414,120	1,363,614	615,275	1,317,949	573,590
Montana	248,363	359,661	31,317	88,167	72,952	79,130	222,576	102,451	216,955	93,719
Nebraska	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Nevada	269,651	485,461	17,293	101,678	49,698	69,798	235,768	139,862	230,814	132,612
New Hampshire	311,103	486,447	34,455	93,020	63,469	54,881	278,280	106,388	270,880	99,462
New Jersey	2,604,951	5,719,160	297,024	863,154	596,347	532,228	2,270,435	1,138,610	2,198,390	1,064,528
New Mexico	400,048	552,101	29,399	104,105	79,993	79,292	358,818	165,308	349,526	152,562
New York	6,029,812	11,791,818	710,596	2,142,852	1,337,932	1,168,146	5,337,760	2,768,027	5,135,463	2,540,869
North Carolina	1,832,798	2,419,023	156,738	453,258	448,529	363,031	1,568,421	586,521	1,531,251	553,044
North Dakota	192,391	255,879	26,101	75,936	80,552	106,404	171,349	69,687	165,672	65,252
Ohio	3,790,673	7,169,050	358,935	1,080,636	797,631	688,678	3,320,020	1,559,998	3,213,165	1,460,280
Oklahoma	835,235	1,303,940	88,071	302,714	238,417	283,455	746,110	330,455	724,135	297,043
Oregon	832,919	1,375,268	101,111	292,963	208,112	225,524	738,782	367,195	713,541	337,855
Pennsylvania	4,060,763	7,463,541	425,612	1,300,702	865,667	721,597	3,600,532	1,623,887	3,508,960	1,510,106
Rhode Island	347,884	576,934	30,530	81,446	66,267	47,977	311,147	137,379	303,770	130,280
South Carolina	924,271	1,234,065	79,202	215,422	190,412	141,121	825,567	305,278	805,268	283,058
South Dakota	183,189	248,555	31,815	73,423	83,313	79,738	165,451	69,683	159,633	63,770
Tennessee	1,422,434	2,073,888	111,765	382,617	305,555	289,737	1,249,421	495,870	1,218,307	464,044
Texas	4,194,972	7,053,564	387,635	1,818,913	1,027,261	1,472,057	3,680,073	1,674,869	3,581,719	1,529,293
Utah	420,386	651,086	31,040	91,805	78,433	73,156	377,771	181,819	369,883	173,308
Vermont	155,100	199,448	20,389	48,354	34,524	24,407	143,412	52,550	137,952	47,375
Virginia	1,799,214	3,284,383	163,810	531,390	374,154	313,911	1,565,554	723,945	1,527,226	672,286
Washington	1,306,688	2,566,210	155,758	451,680	326,097	359,780	1,137,265	596,685	1,103,990	571,436
West Virginia	569,675	983,493	50,008	192,179	113,616	95,574	507,204	239,027	492,021	220,922
Wisconsin	1,510,030	2,641,050	183,387	405,203	407,728	321,131	1,331,099	557,124	1,276,006	526,267
Wyoming	139,541	252,851	18,115	68,908	38,724	55,764	122,346	64,937	118,615	59,629
APO/FPO[1]	293,534	322,768	*4,407	*3,928	15,717	12,883	277,817	109,950	277,817	109,950
Puerto Rico	30,001	40,566	*413	*900	*3,787	*1,553	26,931	25,573	26,931	25,573
U. S. citizens abroad[2]	90,000	184,466	23,581	66,836	40,282	62,566	88,101	77,944	84,292	73,824

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

**Data deleted because of the small number of sample returns on which they were based. Deleted 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 and abroad.

[3]Less than $500.

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

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
United States, Total																
Total	**84,670,389**	**1,053,895,687**	**75,510,735**	**880,998,631**	**215,773,937**	**205,165,503**	**64,421,367**	**141,801,470**	**44,438,912**	**784,148,310**	**39,604,120**	**655,483,561**	**159,366,417**	**152,189,062**	**37,976,715**	**109,951,391**
Under $2,000	10,040,947	3,277,691	8,619,473	10,636,438	14,491,515	13,692,129	71,385	44,419	1,314,933	—4,362,649	776,853	2,095,884	4,501,550	4,017,832	5,558	32,838
$2,000 under $4,000	9,563,096	28,458,129	8,176,983	23,352,787	16,087,869	14,492,922	3,949,999	364,538	1,735,044	5,329,766	1,272,130	3,720,054	5,875,514	5,074,266	1,783	1,664
$4,000 under $6,000	8,966,066	44,934,270	7,532,612	36,269,380	18,477,504	16,570,630	6,093,604	1,848,303	2,724,994	13,780,102	2,077,478	9,794,893	9,468,450	8,295,657	825,519	97,034
$6,000 under $8,000	8,212,258	57,277,505	7,057,848	47,344,269	18,807,769	17,212,631	7,093,345	3,555,038	3,164,094	22,193,451	2,550,142	16,897,805	11,082,224	10,004,590	2,242,231	610,693
$8,000 under $10,000	7,046,340	63,186,060	6,284,182	54,352,104	17,277,083	16,331,240	6,735,444	5,184,279	3,199,404	28,837,231	2,756,099	23,864,281	11,306,298	10,655,581	2,926,671	1,528,173
$10,000 under $12,000	6,135,504	67,301,177	5,577,782	58,457,676	16,619,000	15,850,233	6,006,275	6,258,628	3,471,657	38,139,082	3,144,885	32,862,892	12,518,590	11,963,265	3,354,781	2,670,667
$12,000 under $14,000	5,685,108	73,787,094	5,264,954	65,298,135	16,413,145	15,813,419	5,613,129	7,474,792	3,801,402	49,390,806	3,538,633	43,744,005	13,508,484	13,061,377	3,735,179	4,200,070
$14,000 under $16,000	5,273,297	79,018,844	4,965,412	71,278,461	16,195,587	15,755,926	5,231,115	8,488,298	3,990,320	59,862,700	3,770,709	54,179,833	14,258,083	13,896,723	3,954,422	5,717,325
$16,000 under $18,000	4,691,855	79,638,347	4,420,219	71,475,537	15,171,230	14,830,245	4,666,744	9,090,591	3,778,051	64,163,839	3,580,146	58,084,113	13,635,703	13,367,682	3,754,590	6,712,207
$18,000 under $20,000	3,962,777	75,126,547	3,761,958	68,040,659	13,166,149	12,927,959	3,938,678	9,107,697	3,379,596	64,098,171	3,234,885	58,710,634	12,233,005	12,040,427	3,357,803	7,296,661
$20,000 under $25,000	6,649,622	147,891,145	6,300,578	133,216,444	22,960,294	22,519,638	6,618,527	19,713,953	6,030,463	134,268,001	5,772,759	122,591,364	21,947,427	21,581,984	6,001,005	17,286,295
$25,000 under $30,000	3,629,532	98,784,280	3,375,119	85,265,808	12,707,838	12,425,371	3,612,425	14,818,858	3,378,901	91,987,662	3,172,946	80,584,952	12,267,753	12,028,803	3,364,190	13,507,593
$30,000 under $50,000	3,639,050	132,893,393	3,239,475	102,828,454	12,999,702	12,615,790	3,619,500	24,117,607	3,397,360	124,044,633	3,080,047	98,205,711	12,561,652	12,232,895	3,381,700	22,061,302
$50,000 under $100,000	948,034	62,415,723	754,517	36,073,306	3,551,987	3,350,340	944,854	16,256,779	868,458	57,149,646	708,683	34,086,924	3,399,298	3,226,108	865,455	14,688,414
$100,000 under $200,000	185,142	24,173,611	146,823	12,230,847	698,793	645,769	184,650	8,476,194	167,794	21,904,027	137,519	11,543,116	664,677	618,753	167,432	7,630,664
$200,000 under $500,000	36,357	10,171,295	28,632	3,893,076	129,885	115,415	36,297	4,285,569	31,977	8,926,349	26,478	3,637,769	120,989	108,640	31,937	3,745,483
$500,000 under $1,000,000	4,047	2,694,559	3,120	628,479	13,942	11,973	4,041	1,268,055	3,385	2,245,437	2,816	570,232	12,634	11,007	3,381	1,061,821
$1,000,000 or more	1,357	2,866,017	1,048	356,772	4,645	3,873	1,355	1,447,872	1,079	2,190,056	912	309,100	4,086	3,472	1,078	1,112,486
All returns, summary:																
Under $5,000	23,935,751	51,277,317	20,400,485	49,741,288	39,266,888	35,968,642	6,808,288	1,086,711	4,259,308	6,420,693	2,964,745	9,730,230	14,545,813	12,782,167	263,067	50,175
$5,000 under $10,000	19,892,956	145,856,338	17,270,613	122,213,689	45,874,852	42,330,910	17,135,489	9,909,865	7,879,161	59,357,209	6,467,957	46,642,686	27,688,223	25,265,759	5,740,695	2,220,228
$10,000 under $15,000	14,551,350	180,687,556	13,407,744	159,294,389	41,224,514	39,605,107	14,328,901	17,959,309	9,302,266	116,974,701	8,600,419	103,129,371	33,184,811	31,975,530	9,101,527	9,641,572
$15,000 under $20,000	11,197,191	194,184,453	10,582,581	175,256,079	36,340,597	35,572,675	11,127,040	22,460,697	9,118,760	158,679,897	8,668,839	144,452,106	32,969,054	32,353,944	9,055,248	16,955,359
$20,000 or more	15,093,141	481,890,023	13,849,312	374,493,185	53,067,086	51,688,169	15,021,649	90,384,887	13,879,417	442,715,810	12,902,160	351,529,169	50,978,516	49,811,662	13,816,178	81,084,058
Alabama																
Total	**1,259,907**	**14,236,700**	**1,176,888**	**12,658,139**	**3,344,363**	**3,234,716**	**915,758**	**1,748,165**	**734,890**	**11,208,000**	**688,446**	**9,966,248**	**2,555,468**	**2,484,956**	**603,951**	**1,442,209**
Under $2,000	141,879	38,489	116,018	133,934	201,174	188,798	2,628	981	23,056	—57,665	6,292	26,999	64,885	56,122	**89	**813
$2,000 under $4,000	135,634	393,084	126,794	360,178	256,101	236,886	43,062	3,734	29,496	83,649	25,128	68,106	98,738	91,381	**	**
$4,000 under $6,000	171,634	861,643	152,923	785,839	391,304	370,127	94,048	27,871	70,331	357,416	66,236	355,228	214,432	203,614	22,998	3,716
$6,000 under $8,000	129,687	897,787	127,182	905,737	320,169	303,733	104,844	46,835	63,076	445,982	60,571	444,522	215,523	204,071	40,724	11,738
$8,000 under $10,000	136,621	1,233,572	134,082	1,186,419	354,320	344,946	133,524	94,013	78,936	718,143	77,372	703,076	262,474	255,592	76,945	40,385
$10,000 under $12,000	92,344	1,015,249	89,273	914,964	264,540	257,245	89,581	91,570	65,272	719,108	63,507	654,332	226,855	220,666	62,509	52,972
$12,000 under $14,000	84,989	1,096,209	80,889	1,028,857	280,703	276,835	82,728	97,504	65,857	849,266	62,863	799,103	247,193	244,431	63,596	65,916
$14,000 under $16,000	78,596	1,178,421	76,816	1,126,437	261,074	256,070	78,486	117,135	70,621	1,056,070	69,917	1,021,816	247,940	244,012	70,511	99,037
$16,000 under $18,000	59,386	1,010,838	56,163	915,398	200,098	197,366	58,917	109,146	54,999	936,141	53,681	875,988	194,883	192,979	54,530	97,230
$18,000 under $20,000	53,685	1,011,989	53,240	971,093	188,133	187,510	53,465	121,232	47,361	891,802	46,916	865,189	174,077	173,454	47,141	101,942
$20,000 under $25,000	79,572	1,750,742	77,369	1,675,434	289,012	285,052	78,949	225,666	74,166	1,630,635	72,184	1,571,906	278,219	274,259	73,543	203,986
$25,000 under $30,000	46,854	1,269,421	42,776	1,104,776	164,251	161,532	46,626	186,493	43,909	1,190,817	41,089	1,064,583	159,215	157,963	43,681	171,889
$30,000 under $50,000	36,379	1,356,004	33,584	1,016,959	127,935	124,989	36,253	253,404	35,980	1,342,756	33,405	1,008,278	127,082	124,150	35,854	250,884
$50,000 under $100,000	9,881	669,041	7,534	342,731	35,450	34,149	9,881	184,613	9,292	626,893	7,160	329,163	34,329	33,187	9,292	170,938
$100,000 under $200,000	2,314	291,139	1,860	139,354	8,558	8,098	2,314	106,471	2,117	265,312	1,755	128,846	8,165	7,761	2,117	95,934
$200,000 under $500,000	410	113,652	349	46,019	1,414	1,273	410	50,607	384	106,476	336	45,274	1,340	1,212	384	46,731
$500,000 under $1,000,000	34	23,031	28	3,369	106	89	34	12,727	**37	**45,200	**34	**3,838	**118	**102	**37	**28,100
$1,000,000 or more	8	26,388	8	641	21	18	8	18,162	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	363,601	816,955	318,584	838,212	635,566	592,824	93,241	15,671	86,475	180,942	64,045	248,003	271,695	249,801	8,289	1,445
$5,000 under $10,000	351,854	2,607,621	338,415	2,533,896	887,502	851,666	284,865	157,763	178,420	1,366,583	171,554	1,349,930	584,357	560,979	132,467	55,207
$10,000 under $15,000	216,021	2,671,741	208,382	2,472,864	674,984	660,392	210,997	241,912	168,463	2,109,049	163,484	1,966,526	600,585	588,453	163,439	169,054
$15,000 under $20,000	152,979	2,640,965	147,999	2,483,886	519,564	514,634	152,180	294,675	135,647	2,343,338	133,400	2,249,901	490,363	487,089	134,848	248,042
$20,000 or more	175,452	5,499,418	163,508	4,329,282	626,747	615,200	174,475	1,038,144	165,885	5,208,088	155,963	4,151,888	608,468	598,634	164,908	968,461

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Alaska																
Total	**167,741**	**3,342,103**	**158,450**	**3,024,342**	**411,037**	**404,816**	**142,477**	**585,684**	**78,275**	**2,275,825**	**73,920**	**2,042,230**	**293,853**	**290,437**	**72,305**	**396,404**
Under $2,000	14,972	−6,541	12,614	14,927	19,943	19,502	*156	*255	1,267	−10,650	646	3,597	4,891	4,526	*14	*49
$2,000 under $4,000	10,852	33,910	10,496	31,489	15,465	15,306	5,907	523	728	2,423	598	2,129	4,600	4,491	—	—
$4,000 under $6,000	14,251	74,011	13,939	70,899	22,229	22,079	11,836	4,585	1,492	6,970	1,330	5,700	6,252	6,127	*125	*15
$6,000 under $8,000	12,186	84,970	11,840	85,996	28,364	26,843	10,041	5,571	3,807	26,780	3,561	30,011	15,047	14,271	2,019	600
$8,000 under $10,000	8,896	79,483	8,162	71,691	14,625	14,117	8,618	8,223	1,916	16,417	1,737	14,023	5,578	5,428	1,668	914
$10,000 under $12,000	8,891	96,883	8,745	94,750	17,607	17,487	8,781	10,950	2,435	26,470	2,369	25,505	9,725	9,605	2,325	1,628
$12,000 under $14,000	6,197	80,509	5,786	76,412	12,602	12,602	6,124	9,981	2,042	26,323	1,832	23,954	7,601	7,601	1,969	2,066
$14,000 under $16,000	7,593	113,572	7,251	103,617	22,160	21,827	7,493	12,842	4,795	72,027	4,603	65,791	18,485	18,132	4,765	6,914
$16,000 under $18,000	6,209	105,866	6,081	99,585	15,374	15,164	6,202	14,381	3,384	57,716	3,372	53,930	12,106	12,006	3,377	6,288
$18,000 under $20,000	7,211	136,853	7,112	132,261	17,958	17,847	7,211	19,960	3,858	73,030	3,808	69,567	13,447	13,447	3,858	8,728
$20,000 under $25,000	13,824	311,480	13,138	293,816	39,541	39,073	13,627	47,620	8,160	183,404	7,480	162,059	29,476	29,008	7,969	23,002
$25,000 under $30,000	15,352	422,546	15,081	400,555	48,425	48,287	15,231	66,891	11,263	310,350	10,992	291,803	43,601	43,463	11,142	43,488
$30,000 under $50,000	32,866	1,234,417	30,392	1,106,670	108,118	106,259	32,813	233,227	25,778	980,042	24,760	906,343	96,134	95,574	25,726	174,723
$50,000 under $100,000	7,865	483,794	7,355	401,752	26,422	26,267	7,863	117,426	6,827	423,724	6,406	351,019	24,860	24,731	6,826	100,741
$100,000 under $200,000	493	63,805	386	30,946	1,875	1,838	491	21,251	452	58,593	363	29,283	1,771	1,738	451	19,398
$200,000 under $500,000	77	20,674	**69	**8,710	314	305	77	8,732	**71	**22,206	**63	**7,518	**299	**289	**71	**9,850
$500,000 under $1,000,000	3	1,841	**	**	9	7	3	923	**	**	**	**	**	**	**	**
$1,000,000 or more	3	4,030	3	266	6	6	3	2,344	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	30,851	50,124	27,950	67,516	45,787	45,162	9,289	1,701	3,156	−3,068	2,293	10,470	14,318	13,844	*64	*55
$5,000 under $10,000	30,306	215,709	29,101	207,485	54,839	52,685	27,269	17,455	6,054	45,008	5,579	44,990	22,050	20,999	3,762	1,522
$10,000 under $15,000	18,669	229,176	17,931	218,360	39,628	39,508	18,386	26,735	6,467	81,783	6,110	76,273	24,479	24,359	6,254	6,558
$15,000 under $20,000	17,432	304,506	17,044	288,265	46,073	45,419	17,425	41,379	10,047	173,782	9,874	162,473	36,865	36,432	10,040	19,066
$20,000 or more	70,483	2,542,588	66,424	2,242,716	224,710	222,042	70,108	498,414	52,551	1,978,319	50,064	1,748,025	196,141	194,803	52,185	371,202
Arizona																
Total	**883,431**	**9,891,990**	**756,020**	**8,038,052**	**2,347,874**	**2,214,210**	**608,137**	**1,210,175**	**470,238**	**7,610,595**	**406,640**	**6,215,469**	**1,765,024**	**1,674,431**	**384,097**	**975,511**
Under $2,000	131,732	−17,059	120,256	158,804	170,150	162,601	15	380	11,740	−101,853	8,760	23,788	47,249	41,952	13	341
$2,000 under $4,000	98,336	300,619	80,697	234,166	179,849	164,537	36,759	3,508	19,201	64,772	15,385	58,179	67,687	62,842	—	—
$4,000 under $6,000	137,339	687,592	102,231	501,957	357,516	318,870	74,569	19,407	48,037	245,649	35,549	169,383	210,304	187,979	9,583	583
$6,000 under $8,000	61,061	423,664	44,155	297,914	155,939	136,264	53,451	21,519	29,279	202,646	19,282	127,958	102,925	89,464	22,070	4,290
$8,000 under $10,000	62,798	560,963	56,114	502,002	150,360	144,836	57,261	46,336	30,007	261,214	23,947	202,764	102,012	96,738	26,463	13,956
$10,000 under $12,000	64,439	705,923	55,711	586,453	197,165	187,427	61,402	57,160	47,038	516,241	42,359	446,487	171,619	163,983	44,068	34,681
$12,000 under $14,000	52,661	686,238	47,602	602,984	170,422	165,136	52,263	62,690	40,332	525,518	36,319	457,087	153,294	148,008	39,934	41,387
$14,000 under $16,000	49,626	741,594	45,984	656,360	175,150	170,126	49,355	71,936	41,416	619,548	38,427	548,378	161,490	157,118	41,146	55,393
$16,000 under $18,000	54,020	915,597	50,051	804,211	192,196	187,471	53,755	93,495	45,296	768,667	42,178	673,243	173,765	170,147	45,031	73,594
$18,000 under $20,000	35,705	676,504	34,051	612,540	123,983	121,778	35,414	75,657	32,344	612,432	31,394	563,288	117,000	115,348	32,053	65,995
$20,000 under $25,000	67,967	1,507,351	63,082	1,334,633	239,423	234,484	66,926	188,205	61,791	1,370,142	58,745	1,249,326	228,347	225,131	60,756	164,885
$25,000 under $30,000	25,708	699,404	23,489	566,585	89,390	86,366	25,355	103,272	24,487	664,131	22,665	552,699	87,625	84,945	24,134	98,881
$30,000 under $50,000	32,342	1,177,316	25,487	784,552	109,149	100,036	31,969	205,920	30,435	1,109,475	24,896	767,971	106,226	97,876	30,062	190,304
$50,000 under $100,000	7,848	522,178	5,767	278,596	30,211	28,069	7,800	137,767	7,142	474,683	5,454	263,744	28,840	26,945	7,097	122,454
$100,000 under $200,000	1,557	203,284	1,133	90,874	5,942	5,329	1,551	75,103	1,432	187,248	1,078	86,484	5,672	5,121	1,426	68,354
$200,000 under $500,000	258	72,708	188	21,568	908	778	258	32,391	232	65,504	181	20,845	859	740	232	28,976
$500,000 under $1,000,000	28	18,517	16	2,279	97	80	28	10,542	23	14,981	15	2,269	86	72	23	8,552
$1,000,000 or more	6	9,596	6	1,574	24	22	6	4,886	6	9,596	6	1,574	24	22	6	4,886
All returns, summary:																
Under $5,000	299,279	595,569	250,690	615,407	532,852	494,078	74,763	12,438	52,397	61,948	42,391	165,206	223,499	207,534	2,493	682
$5,000 under $10,000	191,987	1,360,209	152,763	1,079,434	480,962	433,030	147,292	78,712	85,867	610,480	60,532	416,867	306,678	271,441	55,636	18,488
$10,000 under $15,000	145,176	1,799,524	129,918	1,560,108	469,913	452,677	141,573	157,910	111,252	1,389,066	101,089	1,213,932	421,053	405,919	107,716	106,075
$15,000 under $20,000	111,275	1,926,332	103,481	1,702,440	389,003	379,261	110,616	203,028	95,174	1,653,340	89,588	1,474,552	356,115	348,685	94,516	164,974
$20,000 or more	135,714	4,210,355	119,168	3,080,662	475,144	455,164	133,893	758,087	125,548	3,895,760	113,040	2,944,912	457,679	440,852	123,736	685,292

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Arkansas																
Total	**742,277**	**7,756,028**	**646,621**	**6,203,551**	**2,029,699**	**1,911,325**	**511,669**	**925,227**	**451,474**	**6,163,734**	**388,882**	**4,873,134**	**1,576,709**	**1,484,374**	**339,218**	**764,483**
Under $2,000	95,156	44,612	78,943	97,486	178,078	166,586	2,018	245	25,928	−14,913	18,174	32,287	91,602	83,114	*25	*199
$2,000 under $4,000	103,339	315,204	85,633	258,381	198,344	173,707	35,176	3,251	37,341	119,249	29,688	88,754	113,756	95,574	—	—
$4,000 under $6,000	109,129	550,602	89,312	429,941	266,991	245,066	57,918	16,216	47,286	246,316	32,259	148,886	159,803	143,983	12,272	1,330
$6,000 under $8,000	89,216	623,368	80,554	551,689	240,954	226,178	76,765	33,447	46,381	328,062	40,075	281,567	155,921	145,132	38,028	9,855
$8,000 under $10,000	50,524	460,991	43,336	353,373	168,373	149,697	47,265	28,397	38,830	354,533	32,003	250,567	151,448	133,892	35,571	16,170
$10,000 under $12,000	49,318	544,566	43,671	462,612	154,279	146,889	47,825	46,992	34,773	381,469	32,289	339,896	126,177	121,774	33,280	27,984
$12,000 under $14,000	50,997	663,304	49,773	636,003	169,198	166,407	50,784	62,683	41,716	544,036	40,713	519,750	152,751	149,960	41,503	47,560
$14,000 under $16,000	51,716	772,858	48,993	711,918	163,785	161,474	51,437	82,594	46,836	698,240	44,134	642,398	157,757	155,446	46,557	70,913
$16,000 under $18,000	32,323	546,965	30,635	488,607	108,356	106,496	32,322	62,386	29,457	497,231	27,868	448,073	100,966	99,106	29,456	55,014
$18,000 under $20,000	26,581	504,093	23,992	424,575	87,667	86,558	26,377	61,624	24,619	467,018	22,651	397,767	83,701	83,146	24,415	54,888
$20,000 under $25,000	39,773	892,271	35,855	735,524	137,783	133,218	39,632	119,779	37,433	840,294	35,075	715,801	132,584	129,102	37,292	111,120
$25,000 under $30,000	18,872	511,383	16,389	380,645	68,214	65,737	18,871	76,757	17,360	472,046	15,422	370,506	65,259	63,193	17,359	68,962
$30,000 under $50,000	17,153	632,869	13,561	376,324	58,084	55,413	17,127	116,718	15,897	589,167	12,872	353,686	56,611	53,990	15,871	105,506
$50,000 under $100,000	6,558	434,171	4,703	201,714	23,640	22,421	6,533	114,105	6,131	405,770	4,468	193,876	22,700	21,697	6,106	105,445
$100,000 under $200,000	1,387	176,933	1,076	72,911	5,160	4,764	1,384	61,575	1,268	162,117	1,001	68,280	4,909	4,571	1,265	56,035
$200,000 under $500,000	216	60,453	179	18,984	733	664	216	27,613	203	56,820	175	18,430	711	650	203	25,834
$500,000 under $1,000,000	14	9,189	12	2,241	45	39	14	4,440	**15	**16,279	**15	**2,611	**53	**44	**15	**7,669
$1,000,000 or more	5	12,195	4	423	15	11	5	6,406	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	247,082	575,704	201,797	514,766	483,746	434,649	63,992	8,971	79,729	177,155	57,429	156,970	254,269	220,611	4,912	432
$5,000 under $10,000	200,282	1,419,073	175,981	1,176,305	568,994	526,585	155,150	72,585	116,037	856,091	94,770	645,091	418,261	381,084	80,984	27,123
$10,000 under $15,000	127,577	1,601,868	119,272	1,461,079	410,297	400,116	125,692	150,338	101,759	1,290,169	96,838	1,197,627	363,756	356,562	99,874	111,529
$15,000 under $20,000	83,358	1,429,919	77,792	1,262,636	272,988	267,708	83,053	165,941	75,642	1,297,824	70,817	1,150,257	257,596	252,870	75,337	144,830
$20,000 or more	83,978	2,729,465	71,779	1,788,765	293,674	282,267	83,782	527,393	78,307	2,542,494	69,028	1,723,190	282,827	273,247	78,111	480,570
California																
Total	**9,010,032**	**117,682,972**	**7,980,359**	**97,112,399**	**22,580,920**	**21,499,633**	**6,860,821**	**15,388,154**	**4,327,331**	**84,145,700**	**3,805,311**	**68,818,380**	**15,737,805**	**15,027,859**	**3,737,624**	**11,499,479**
Under $2,000	1,025,342	363,022	887,489	1,122,639	1,480,267	1,397,776	3,889	3,719	117,528	−403,551	78,011	201,344	387,785	348,815	589	2,625
$2,000 under $4,000	1,102,706	3,290,602	969,735	2,839,571	1,771,059	1,650,090	483,089	46,930	132,027	404,649	99,716	294,040	430,648	381,819	*199	*3
$4,000 under $6,000	916,814	4,633,015	796,030	3,936,420	1,928,413	1,783,989	616,025	190,583	231,861	1,188,950	185,095	916,824	861,531	782,404	55,437	7,442
$6,000 under $8,000	782,358	5,439,168	633,315	4,302,589	1,833,866	1,653,192	651,724	320,676	276,196	1,931,781	204,861	1,407,405	1,036,648	921,193	176,570	41,319
$8,000 under $10,000	749,938	6,716,311	669,509	5,850,194	1,711,141	1,623,999	721,542	565,229	260,249	2,358,365	218,735	1,952,677	928,877	875,436	238,811	116,058
$10,000 under $12,000	637,111	6,993,176	566,913	6,038,285	1,713,636	1,628,488	619,812	613,299	330,660	3,636,258	288,250	3,071,465	1,220,059	1,155,078	313,594	226,840
$12,000 under $14,000	551,543	7,147,862	496,401	6,111,564	1,528,805	1,460,375	538,265	710,895	314,505	4,078,313	281,011	3,426,117	1,176,107	1,127,946	301,873	308,822
$14,000 under $16,000	497,105	7,439,871	457,144	6,561,849	1,433,187	1,388,041	491,274	772,977	321,719	4,826,329	295,231	4,235,194	1,159,862	1,124,563	318,494	420,393
$16,000 under $18,000	478,778	8,138,620	444,349	7,314,227	1,463,582	1,411,927	475,198	895,892	337,983	5,743,247	311,215	5,123,082	1,253,204	1,209,309	335,512	542,476
$18,000 under $20,000	443,786	8,406,468	420,131	7,687,874	1,460,384	1,431,385	441,338	954,003	353,098	6,694,466	341,345	6,262,497	1,320,950	1,301,341	350,650	684,137
$20,000 under $25,000	718,439	15,974,844	665,924	14,045,583	2,404,966	2,336,932	716,109	2,009,808	627,757	13,987,017	587,789	12,457,050	2,262,004	2,202,355	625,558	1,680,476
$25,000 under $30,000	496,091	13,541,190	460,862	11,927,467	1,693,826	1,659,877	493,858	1,881,197	454,844	12,426,764	423,418	11,040,218	1,623,790	1,593,735	452,749	1,695,161
$30,000 under $50,000	465,928	16,953,397	403,067	12,783,554	1,636,375	1,582,157	465,108	2,847,582	438,889	15,964,534	389,147	12,335,974	1,582,352	1,535,497	438,075	2,624,752
$50,000 under $100,000	116,572	7,662,220	88,753	4,330,453	420,807	399,066	116,128	1,805,126	105,673	6,958,344	82,403	4,033,824	399,745	381,310	105,229	1,619,561
$100,000 under $200,000	22,227	2,884,000	16,630	1,450,362	82,124	75,908	22,171	922,026	19,752	2,558,718	15,336	1,335,724	77,184	71,795	19,696	811,512
$200,000 under $500,000	4,501	1,265,808	3,469	527,730	15,775	14,041	4,499	495,850	3,943	1,107,612	3,200	488,742	14,647	13,112	3,942	431,235
$500,000 under $1,000,000	586	395,700	464	128,156	1,985	1,749	585	169,462	476	319,590	401	106,957	1,754	1,563	475	136,705
$1,000,000 or more	207	437,698	174	153,882	722	641	207	182,901	171	364,313	147	129,244	658	588	171	149,960
All returns, summary:																
Under $5,000	2,537,375	5,499,292	2,219,244	5,587,008	4,044,860	3,784,452	767,973	119,892	335,972	388,911	248,431	812,351	1,126,788	1,011,696	20,497	4,213
$5,000 under $10,000	2,039,783	14,942,825	1,736,834	12,464,405	4,679,886	4,324,594	1,708,296	1,007,245	681,889	5,091,283	537,987	3,959,939	2,518,701	2,297,971	451,109	163,234
$10,000 under $15,000	1,453,111	17,982,191	1,303,400	15,495,840	3,969,474	3,792,829	1,420,717	1,729,413	804,016	10,018,171	713,336	8,508,415	2,960,765	2,829,770	773,809	732,310
$15,000 under $20,000	1,155,212	20,143,806	1,081,538	18,217,958	3,630,120	3,527,387	1,145,170	2,217,653	853,949	14,960,443	803,716	13,609,940	3,169,417	3,088,467	846,314	1,450,358
$20,000 or more	1,824,551	59,114,857	1,639,343	45,347,188	6,256,580	6,070,371	1,818,665	10,313,951	1,651,505	53,686,892	1,501,841	41,927,734	5,962,134	5,799,955	1,645,895	9,149,363

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Colorado																
Total	**1,085,371**	**13,454,679**	**990,949**	**11,350,927**	**2,548,015**	**2,466,709**	**845,932**	**1,775,175**	**521,144**	**9,763,718**	**470,799**	**8,208,483**	**1,825,066**	**1,769,157**	**455,306**	**1,387,318**
Under $2,000	129,205	38,475	109,734	142,934	167,575	162,016	116	1,564	12,597	—88,299	3,591	13,354	36,467	33,730	104	1,372
$2,000 under $4,000	136,194	403,101	126,071	360,822	199,378	185,515	70,958	5,411	20,904	69,380	17,360	52,659	65,063	59,070	—	—
$4,000 under $6,000	100,185	481,790	85,007	395,510	147,970	131,339	81,674	24,986	13,369	66,862	8,685	37,851	48,962	35,217	*3,767	*329
$6,000 under $8,000	99,972	704,595	93,176	639,904	214,694	211,014	84,227	47,616	31,817	223,554	29,696	198,086	108,100	106,912	18,959	6,763
$8,000 under $10,000	95,355	859,258	86,926	745,616	197,802	193,717	91,075	73,930	34,081	312,649	29,556	253,218	116,583	115,385	29,801	14,317
$10,000 under $12,000	84,205	926,940	79,103	799,268	201,573	194,495	81,811	90,494	40,425	445,554	35,983	365,518	139,368	133,396	38,031	30,781
$12,000 under $14,000	66,767	863,671	62,048	776,016	177,066	173,864	64,862	85,235	42,462	551,532	39,290	491,829	143,345	140,143	40,557	43,794
$14,000 under $16,000	63,805	955,051	59,963	837,293	205,245	197,262	62,475	98,231	47,568	713,617	45,081	648,720	184,641	179,419	46,487	63,542
$16,000 under $18,000	52,374	884,335	49,827	771,925	168,829	167,465	52,374	96,201	42,152	710,669	40,682	648,999	150,733	150,197	42,152	70,044
$18,000 under $20,000	52,252	989,781	49,990	886,429	168,885	165,324	52,032	111,393	47,864	907,524	45,602	818,357	164,497	160,936	47,644	99,509
$20,000 under $25,000	102,811	2,309,605	98,217	2,070,526	334,730	329,522	102,795	304,411	92,964	2,093,174	89,837	1,902,552	319,001	314,636	92,948	265,827
$25,000 under $30,000	41,001	1,121,253	37,051	960,690	131,428	128,668	40,996	168,712	38,795	1,061,693	35,694	927,557	127,242	124,482	38,795	158,712
$30,000 under $50,000	46,861	1,743,309	42,351	1,368,813	179,258	175,736	46,167	313,023	42,726	1,604,289	38,949	1,281,464	169,387	166,502	42,655	286,210
$50,000 under $100,000	12,119	778,472	9,738	444,547	45,382	43,362	12,119	198,212	11,282	722,858	9,125	422,122	43,733	41,937	11,282	181,388
$100,000 under $200,000	1,806	241,199	1,356	100,804	6,585	5,965	1,792	88,034	1,719	229,479	1,298	98,767	6,400	5,809	1,705	83,916
$200,000 under $500,000	414	112,620	355	43,112	1,453	1,301	414	48,156	380	101,695	337	40,837	1,395	1,255	380	43,652
$500,000 under $1,000,000	36	24,156	27	3,262	128	111	36	12,100	30	20,415	24	3,136	115	98	30	9,695
$1,000,000 or more	9	17,069	9	3,457	34	33	9	7,465	9	17,069	9	3,457	34	33	9	7,465
All returns, summary:																
Under $5,000	327,830	719,239	291,159	754,686	450,073	422,384	123,387	20,473	38,352	1,597	25,291	86,885	118,805	104,299	610	1,416
$5,000 under $10,000	233,081	1,767,978	209,755	1,530,100	477,346	461,217	204,663	133,032	74,416	582,549	63,597	468,283	256,370	246,015	52,021	21,365
$10,000 under $15,000	182,019	2,239,081	169,189	1,974,720	484,515	469,811	177,467	220,447	105,971	1,331,835	96,703	1,169,068	377,914	365,422	101,668	103,922
$15,000 under $20,000	137,384	2,380,697	131,742	2,096,210	437,083	428,599	136,087	261,108	114,500	1,997,062	109,935	1,804,355	404,670	398,669	113,203	203,748
$20,000 or more	205,057	6,347,684	189,104	4,995,211	698,998	684,698	204,328	1,140,114	187,905	5,850,673	175,273	4,679,892	667,307	654,752	187,804	1,036,867
Connecticut																
Total	**1,340,861**	**18,559,512**	**1,199,083**	**15,781,856**	**3,387,995**	**3,215,312**	**1,061,003**	**2,783,686**	**680,800**	**13,838,053**	**620,640**	**11,901,437**	**2,468,081**	**2,357,976**	**598,396**	**2,187,712**
Under $2,000	140,128	44,447	120,436	133,108	185,314	174,522	*3,212	*383	10,500	—75,308	7,528	24,600	39,680	38,920	*223	*184
$2,000 under $4,000	143,512	423,848	120,106	327,121	235,453	208,902	67,722	5,373	27,512	84,150	24,636	80,300	89,072	77,712	—	—
$4,000 under $6,000	124,282	615,245	100,708	490,310	258,460	215,444	75,608	23,552	34,389	175,109	24,478	104,415	121,174	93,350	*7,004	*1,028
$6,000 under $8,000	139,325	974,075	124,536	856,105	204,937	198,699	134,353	84,078	26,996	191,118	16,711	113,662	72,476	69,222	22,024	7,885
$8,000 under $10,000	126,713	1,142,472	114,350	1,061,314	278,024	267,995	122,038	100,600	50,315	451,790	45,172	468,556	147,638	140,863	45,640	28,942
$10,000 under $12,000	87,542	970,001	79,101	828,976	258,694	246,764	81,887	86,659	46,783	516,179	43,975	442,012	194,384	186,198	41,128	30,256
$12,000 under $14,000	87,859	1,136,498	83,002	1,029,906	232,759	223,523	86,390	125,802	54,182	697,079	52,042	640,743	191,373	184,854	53,961	62,098
$14,000 under $16,000	71,612	1,072,308	64,676	902,207	239,024	225,534	71,212	108,759	58,643	877,370	51,723	734,313	214,131	200,641	58,243	82,014
$16,000 under $18,000	80,079	1,354,929	73,286	1,147,346	267,106	255,733	79,880	150,825	64,747	1,093,631	61,803	976,062	233,245	225,199	64,548	114,436
$18,000 under $20,000	67,628	1,286,547	63,703	1,165,446	217,828	212,087	66,520	161,261	56,653	1,073,559	54,236	989,054	198,295	193,861	55,545	124,503
$20,000 under $25,000	105,945	2,375,882	102,213	2,162,729	373,152	369,560	105,945	337,484	96,763	2,166,835	93,629	1,991,899	351,293	348,999	96,763	297,826
$25,000 under $30,000	54,272	1,468,329	47,987	1,266,602	196,750	188,117	54,272	221,301	49,060	1,324,395	46,291	1,222,807	186,127	180,090	49,060	193,899
$30,000 uhder $50,000	83,013	3,152,523	80,222	2,809,188	325,101	320,206	83,013	596,282	77,272	2,915,791	74,854	2,583,673	317,469	312,822	77,272	532,140
$50,000 under $100,000	23,359	1,536,868	20,040	1,065,260	93,832	88,396	23,359	404,157	21,883	1,443,539	19,071	1,018,310	91,168	86,238	21,883	375,977
$100,000 under $200,000	4,402	577,684	3,808	348,231	17,340	16,010	4,402	198,625	4,047	528,488	3,621	329,771	16,588	15,371	4,047	181,011
$200,000 under $500,000	1,042	294,147	790	146,927	3,712	3,364	1,042	118,028	928	259,559	759	141,844	3,499	3,210	928	104,326
$500,000 under $1,000,000	112	76,422	91	27,506	390	351	112	32,983	96	66,080	85	25,843	359	326	96	28,219
$1,000,000 or more	36	57,286	28	13,576	119	105	36	27,538	31	48,690	26	13,572	110	100	31	22,967
All returns, summary:																
Under $5,000	352,639	785,352	290,525	697,717	560,841	492,690	107,684	16,437	52,383	75,732	39,877	138,014	180,377	149,387	*450	*195
$5,000 under $10,000	321,321	2,414,735	289,611	2,170,241	601,347	572,872	295,249	197,548	97,329	751,128	78,648	653,520	289,663	270,680	74,441	37,845
$10,000 under $15,000	214,217	2,669,444	198,571	2,348,882	622,455	595,049	206,893	270,199	132,907	1,676,474	125,627	1,485,836	502,397	481,452	126,831	136,759
$15,000 under $20,000	180,503	3,150,839	165,197	2,724,999	592,956	568,592	178,996	363,105	148,101	2,581,344	138,152	2,296,347	529,031	509,301	146,594	276,549
$20,000 or more	272,181	9,539,141	255,179	7,840,018	1,010,396	986,109	272,181	1,936,397	250,080	8,753,376	238,336	7,327,719	966,613	947,156	250,080	1,736,365

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Delaware																
Total	**234,548**	**3,180,706**	**212,770**	**2,660,764**	**571,248**	**547,142**	**182,515**	**470,656**	**114,545**	**2,341,971**	**105,989**	**1,993,436**	**405,993**	**394,858**	**106,313**	**361,282**
Under $2,000	30,012	19,107	25,866	30,326	39,207	37,432	3	26	801	−13,133	214	2,517	2,674	2,583	**1,827	**335
$2,000 under $4,000	24,711	74,516	22,370	64,218	35,544	32,612	11,531	1,099	663	1,914	370	1,050	2,147	1,811	—	—
$4,000 under $6,000	21,626	111,552	18,511	97,693	39,614	36,217	16,069	4,927	5,651	28,791	4,367	20,214	16,950	16,010	**	**
$6,000 under $8,000	20,657	144,166	19,319	128,153	46,570	43,946	18,834	9,435	8,405	59,386	7,985	49,867	30,291	28,467	6,582	1,693
$8,000 under $10,000	17,084	153,021	14,254	125,475	31,570	29,635	16,161	15,425	3,750	33,731	2,603	23,063	13,782	13,502	2,827	1,444
$10,000 under $12,000	14,957	165,989	13,972	146,122	37,670	35,787	14,552	15,869	9,583	107,264	9,340	98,330	29,839	28,642	9,521	8,910
$12,000 under $14,000	15,162	196,262	14,085	175,454	43,555	41,700	15,104	21,866	9,851	128,446	9,229	115,501	35,472	33,960	9,793	12,615
$14,000 under $16,000	16,074	241,504	15,116	217,433	39,757	38,929	16,073	29,433	10,417	156,819	9,798	144,609	32,462	31,910	10,416	16,808
$16,000 under $18,000	12,956	219,600	12,517	195,558	39,332	37,918	12,956	26,466	10,134	171,841	9,695	154,365	34,205	32,791	10,134	19,151
$18,000 under $20,000	10,259	194,779	9,848	184,103	39,823	39,513	10,252	23,589	9,142	173,801	8,731	162,415	37,005	36,695	9,135	20,290
$20,000 under $25,000	19,663	440,420	18,535	395,887	64,755	63,356	19,604	61,694	17,168	385,397	16,624	354,416	61,384	60,861	17,109	51,730
$25,000 under $30,000	14,419	389,125	13,229	335,974	51,745	50,399	14,419	60,829	13,543	366,053	12,353	319,543	50,577	49,523	13,543	57,100
$30,000 under $50,000	13,561	502,043	12,317	395,475	49,818	48,138	13,554	97,859	12,355	456,659	12,022	391,394	47,423	46,929	12,348	85,741
$50,000 under $100,000	2,735	181,704	2,337	127,721	9,961	9,450	2,735	47,742	2,493	163,246	2,186	115,892	9,603	9,167	2,493	41,694
$100,000 under $200,000	504	64,154	390	31,160	1,796	1,653	501	21,278	466	58,936	376	30,482	1,721	1,603	463	19,284
$200,000 under $500,000	124	36,199	79	8,668	399	362	124	13,911	90	25,837	72	8,484	341	320	90	9,637
$500,000 under $1,000,000	30	20,566	16	820	93	66	29	7,939	**33	**36,985	**24	**1,294	**117	**84	**32	**14,851
$1,000,000 or more	14	25,997	9	524	39	29	14	11,269	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	61,111	122,195	53,509	121,647	87,713	82,093	14,376	1,956	3,403	−2,750	2,321	10,668	10,803	10,292	*58	*16
$5,000 under $10,000	52,979	380,167	46,811	324,217	104,792	97,749	48,222	28,956	15,867	113,438	13,218	86,044	55,041	52,081	11,178	3,457
$10,000 under $15,000	38,040	477,503	35,978	434,657	100,881	97,143	37,576	51,637	24,242	305,728	23,377	282,743	81,170	78,461	24,121	28,775
$15,000 under $20,000	31,368	540,632	29,560	484,013	99,256	96,704	31,361	65,586	24,885	432,441	23,416	392,477	87,813	85,537	24,878	48,998
$20,000 or more	51,050	1,660,208	46,912	1,296,229	178,606	173,453	50,980	322,522	46,148	1,493,113	43,657	1,221,505	171,166	168,487	46,078	280,037
District of Columbia																
Total	**307,160**	**4,133,847**	**270,221**	**3,261,619**	**664,184**	**619,897**	**251,015**	**640,247**	**78,314**	**1,931,694**	**68,521**	**1,468,860**	**294,412**	**276,339**	**75,430**	**334,623**
Under $2,000	30,530	18,057	28,325	40,686	36,792	35,694	*46	*162	555	−7,487	**102	**3,894	2,126	1,466	**39	**203
$2,000 under $4,000	34,292	102,789	26,389	77,593	45,060	37,193	17,167	1,395	*140	*432	**	**	449	447	**	**
$4,000 under $6,000	26,214	135,072	21,322	112,690	42,963	38,295	22,764	6,967	*1,431	*6,958	*1,347	*7,274	*4,630	*4,546	*491	*47
$6,000 under $8,000	33,299	236,729	26,483	183,041	75,518	69,251	29,721	15,606	10,933	77,902	7,864	56,047	33,709	30,724	10,050	3,179
$8,000 under $10,000	35,808	325,450	33,980	308,302	86,034	83,330	34,920	28,099	5,867	53,226	5,783	53,800	21,010	20,926	5,778	1,997
$10,000 under $12,000	29,373	324,262	28,694	288,253	63,890	58,156	29,123	35,836	3,040	33,385	2,982	32,228	11,769	9,273	2,818	1,653
$12,000 under $14,000	16,926	221,201	14,774	187,051	43,235	41,626	16,870	24,194	5,724	74,436	5,263	65,562	23,172	21,906	5,668	5,790
$14,000 under $16,000	21,795	326,726	20,503	302,578	52,220	48,638	21,795	41,816	5,783	88,605	5,480	79,892	26,619	25,106	5,783	7,411
$16,000 under $18,000	12,772	214,778	12,641	197,230	28,323	27,021	12,738	28,743	3,502	58,946	3,434	39,817	11,637	10,335	3,468	5,918
$18,000 under $20,000	9,578	182,379	8,701	158,918	19,855	18,433	9,302	26,629	2,900	54,436	2,328	43,121	10,676	9,805	2,900	6,269
$20,000 under $25,000	15,150	330,818	13,725	266,135	40,631	40,106	15,150	49,240	8,170	176,192	7,679	162,386	32,746	32,513	8,170	21,359
$25,000 under $30,000	13,944	377,635	11,958	286,628	34,903	34,582	13,941	65,909	7,034	186,407	7,034	187,246	27,283	27,283	7,031	23,775
$30,000 under $50,000	21,110	785,894	17,632	597,915	74,295	69,719	21,110	151,372	17,817	662,973	14,689	506,195	69,724	65,491	17,817	119,573
$50,000 under $100,000	5,201	337,321	4,336	196,245	16,569	14,471	5,201	84,712	4,409	280,373	3,835	178,598	15,252	13,344	4,409	69,536
$100,000 under $200,000	866	116,660	557	38,557	2,941	2,561	865	40,141	757	103,222	518	36,388	2,735	2,415	756	35,038
$200,000 under $500,000	277	77,217	183	18,122	866	758	277	29,620	230	64,395	167	15,297	792	700	230	24,996
$500,000 under $1,000,000	19	11,405	14	1,544	67	49	19	4,389	**22	**17,292	**16	**1,115	**83	**59	**22	**7,880
$1,000,000 or more	6	9,454	4	131	22	14	6	5,418	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	75,257	168,322	61,224	146,167	102,751	89,945	25,137	2,892	1,551	−3,172	902	6,311	5,971	5,253	*39	*203
$5,000 under $10,000	84,886	649,775	75,275	576,145	183,616	173,818	79,481	49,336	17,375	134,202	14,194	114,705	55,953	52,856	16,319	5,223
$10,000 under $15,000	57,424	705,363	53,852	620,701	130,005	121,290	57,118	80,561	10,616	134,546	10,070	121,412	42,031	37,583	10,338	9,743
$15,000 under $20,000	33,020	563,985	31,461	513,330	77,518	72,584	32,710	76,657	10,333	175,263	9,417	139,207	41,842	38,842	10,299	17,299
$20,000 or more	56,573	2,046,402	48,409	1,405,276	170,294	162,260	56,569	430,801	38,439	1,490,855	33,938	1,087,225	148,615	141,805	38,435	302,155

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Florida																
Total	**3,327,753**	**38,360,226**	**2,766,637**	**29,174,859**	**8,445,597**	**7,743,179**	**2,452,741**	**5,237,146**	**1,805,786**	**28,511,818**	**1,487,206**	**21,736,350**	**6,264,441**	**5,731,745**	**1,497,076**	**4,063,410**
Under $2,000	401,229	−108,212	359,734	487,540	569,413	543,644	283	3,680	63,610	−369,322	43,925	130,214	207,102	185,539	272	3,112
$2,000 under $4,000	380,378	1,141,273	293,227	875,372	704,229	630,927	115,540	12,533	90,710	290,666	65,919	216,494	289,556	260,188	—	—
$4,000 under $6,000	390,466	1,952,183	307,886	1,508,961	782,932	664,238	266,804	80,135	111,797	556,467	81,092	404,362	368,505	297,832	34,942	3,529
$6,000 under $8,000	412,178	2,905,786	324,677	2,173,712	1,028,410	878,445	348,930	168,416	198,495	1,398,856	141,159	960,111	711,409	589,112	142,154	35,526
$8,000 under $10,000	336,044	3,017,120	270,146	2,371,669	946,914	890,093	323,415	214,409	205,155	1,847,917	165,320	1,410,214	730,911	686,449	192,795	96,847
$10,000 under $12,000	233,244	2,556,870	188,652	1,915,514	690,822	616,266	229,664	220,542	150,307	1,652,262	119,266	1,215,714	547,620	484,741	146,727	113,219
$12,000 under $14,000	226,391	2,927,721	195,592	2,388,677	605,674	571,418	225,434	302,919	150,963	1,957,244	130,316	1,577,330	477,261	449,245	150,315	175,242
$14,000 under $16,000	194,483	2,907,051	172,847	2,439,916	618,461	590,880	193,242	303,030	159,431	2,385,703	142,205	2,033,903	560,179	533,707	158,190	228,188
$16,000 under $18,000	157,746	2,670,925	136,316	2,163,706	505,837	479,699	156,317	307,500	135,277	2,292,960	118,893	1,895,326	471,287	448,673	133,848	248,518
$18,000 under $20,000	115,737	2,195,756	104,954	1,817,170	377,367	362,273	115,260	264,828	106,975	2,027,064	97,906	1,708,617	362,666	348,880	106,703	236,710
$20,000 under $25,000	202,590	4,499,991	182,399	3,733,453	685,171	649,135	202,451	613,851	181,508	4,028,598	167,524	3,422,885	655,257	623,315	181,369	525,202
$25,000 under $30,000	115,079	3,162,671	96,274	2,429,992	375,817	349,711	115,011	509,731	108,066	2,975,914	92,056	2,341,095	361,319	338,008	107,998	475,604
$30,000 under $50,000	113,013	4,101,746	97,058	2,848,751	379,962	360,203	111,642	763,818	101,063	3,636,072	88,596	2,595,118	360,336	340,963	99,692	658,254
$50,000 under $100,000	38,742	2,551,636	29,087	1,299,744	136,081	122,157	38,376	693,756	33,181	2,181,742	25,875	1,158,649	124,963	112,907	32,881	585,639
$100,000 under $200,000	8,327	1,085,237	6,247	515,030	31,055	27,784	8,271	395,860	7,424	969,135	5,780	478,308	29,235	26,383	7,368	351,125
$200,000 under $500,000	1,856	526,205	1,363	173,489	6,615	5,618	1,851	233,945	1,615	458,659	1,216	160,020	6,075	5,172	1,613	204,074
$500,000 under $1,000,000	190	124,537	133	21,420	631	527	190	62,254	162	105,805	121	19,260	576	487	162	53,315
$1,000,000 or more	60	141,729	45	10,745	206	161	60	85,940	47	116,076	37	8,729	184	144	47	69,306
All returns, summary:																
Under $5,000	985,725	1,964,930	808,466	2,058,375	1,696,509	1,528,549	247,078	47,182	212,072	182,868	150,986	533,372	690,827	607,091	16,015	4,237
$5,000 under $10,000	934,570	6,943,221	747,204	5,358,880	2,335,389	2,078,798	807,894	431,990	457,695	3,541,716	346,429	2,588,023	1,616,656	1,412,029	354,148	134,777
$10,000 under $15,000	562,791	6,978,170	475,769	5,524,088	1,623,037	1,495,913	557,612	678,327	383,669	4,802,558	321,945	3,783,969	1,318,520	1,209,313	378,799	400,969
$15,000 under $20,000	364,810	6,280,153	322,592	5,200,894	1,175,124	1,124,623	362,305	720,493	319,284	5,512,674	286,641	4,646,921	1,100,493	1,055,933	316,984	600,909
$20,000 or more	479,857	16,193,752	412,606	11,032,623	1,615,538	1,515,296	477,852	3,359,155	433,066	14,472,003	381,205	10,184,064	1,537,945	1,447,379	431,130	2,922,519
Georgia																
Total	**1,847,360**	**20,627,886**	**1,723,591**	**18,049,062**	**4,806,213**	**4,670,742**	**1,392,971**	**2,496,191**	**1,011,410**	**15,757,472**	**929,115**	**13,538,838**	**3,518,284**	**3,421,009**	**841,211**	**1,996,866**
Under $2,000	214,725	3,322	195,926	249,339	332,784	316,345	*141	*724	42,077	−106,602	30,556	65,188	127,654	118,394	*138	*418
$2,000 under $4,000	242,848	727,545	218,898	616,045	437,787	410,729	108,309	9,126	47,836	148,292	40,720	123,015	139,188	128,128	*6	*13
$4,000 under $6,000	209,402	1,052,285	195,440	970,675	479,439	459,785	142,428	39,448	68,001	337,400	58,989	284,875	235,066	224,564	25,863	2,555
$6,000 under $8,000	232,938	1,620,009	221,068	1,504,858	500,245	485,982	211,728	107,606	102,622	716,581	94,426	625,867	306,326	295,047	81,412	26,741
$8,000 under $10,000	151,822	1,381,696	144,166	1,287,934	400,749	396,390	150,712	109,807	71,189	653,669	64,735	582,370	251,206	246,847	70,079	35,999
$10,000 under $12,000	147,581	1,616,430	137,611	1,478,950	467,036	454,717	142,447	131,596	100,063	1,090,738	90,713	977,233	377,029	366,379	94,929	70,769
$12,000 under $14,000	123,266	1,587,677	116,741	1,491,397	380,251	374,395	118,282	152,708	92,392	1,185,514	88,783	1,129,710	330,036	325,428	87,408	97,654
$14,000 under $16,000	80,868	1,203,630	77,309	1,128,204	261,817	259,003	79,871	118,862	71,323	1,059,492	67,963	988,740	247,559	244,745	70,326	98,195
$16,000 under $18,000	97,973	1,670,204	93,448	1,530,823	347,921	343,488	96,863	182,176	90,215	1,538,649	86,798	1,419,775	335,728	331,295	89,105	163,911
$18,000 under $20,000	76,515	1,453,248	72,564	1,313,854	248,501	245,177	76,515	172,446	69,666	1,324,612	67,023	1,215,771	235,004	232,788	69,666	153,845
$20,000 under $25,000	131,382	2,900,266	124,102	2,682,226	467,703	457,622	130,550	374,911	128,062	2,823,051	121,106	2,613,569	464,184	454,302	127,230	359,325
$25,000 under $30,000	62,278	1,682,613	59,310	1,390,512	212,035	207,343	60,781	241,777	57,847	1,565,760	55,091	1,270,143	206,100	201,608	56,350	219,998
$30,000 under $50,000	54,874	2,048,769	50,729	1,573,956	193,150	186,712	53,497	361,189	50,605	1,879,305	46,710	1,441,185	187,083	180,645	49,228	324,289
$50,000 under $100,000	17,016	1,078,895	13,235	551,094	62,317	59,487	17,000	271,876	16,070	1,013,271	12,685	533,766	60,445	57,857	16,054	252,506
$100,000 under $200,000	3,358	437,610	2,653	233,148	12,555	11,855	3,334	151,519	2,982	387,365	2,461	226,103	11,891	11,383	2,958	131,149
$200,000 under $500,000	465	123,515	350	41,720	1,748	1,567	464	51,073	418	108,131	318	37,322	1,625	1,465	417	43,564
$500,000 under $1,000,000	43	28,431	36	4,141	158	134	43	13,247	**42	**32,243	**38	**4,203	**160	**134	**42	**15,935
$1,000,000 or more	6	11,741	5	186	17	11	6	6,100	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	562,690	1,202,958	513,974	1,302,951	1,002,622	952,417	181,011	24,645	126,261	204,687	103,154	328,583	381,414	360,554	13,579	1,076
$5,000 under $10,000	489,045	3,581,900	461,524	3,325,900	1,148,382	1,116,814	432,307	242,066	205,464	1,544,654	186,272	1,352,734	678,026	652,426	163,919	64,650
$10,000 under $15,000	318,068	3,885,425	300,754	3,628,818	998,557	980,382	307,352	350,289	235,673	2,899,054	222,094	2,708,505	850,727	835,469	224,957	226,733
$15,000 under $20,000	208,135	3,645,764	196,919	3,314,409	706,969	696,398	206,626	407,500	187,986	3,299,950	179,186	3,022,724	674,629	665,166	186,477	357,641
$20,000 or more	269,422	8,311,840	250,420	6,476,983	949,683	924,731	265,675	1,471,692	256,026	7,809,128	238,409	6,126,292	931,488	907,394	252,279	1,346,765

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Hawaii																
Total	**362,956**	**4,625,609**	**329,693**	**3,811,353**	**855,587**	**815,937**	**273,269**	**609,439**	**167,846**	**3,320,979**	**152,075**	**2,713,343**	**610,951**	**583,884**	**145,536**	**459,290**
Under $2,000	48,812	21,032	42,571	55,235	61,442	57,962	74	373	3,545	—22,983	1,549	6,762	14,197	11,601	73	340
$2,000 under $4,000	46,255	136,249	39,597	108,832	62,492	57,219	22,320	1,934	4,208	11,946	2,966	7,823	13,766	12,604	—	—
$4,000 under $6,000	41,056	201,542	36,793	175,227	73,533	65,635	31,486	9,491	10,949	54,047	7,905	37,492	37,826	31,554	2,650	147
$6,000 under $8,000	28,096	194,433	24,906	168,054	54,502	50,799	24,250	14,159	8,702	60,296	6,737	42,283	29,818	26,971	4,968	1,582
$8,000 under $10,000	19,022	173,248	18,399	163,525	52,909	51,788	17,755	14,462	7,152	66,524	6,726	62,697	34,442	34,177	5,942	2,691
$10,000 under $12,000	21,796	239,619	19,711	197,848	47,258	44,655	21,620	24,094	9,036	99,798	8,497	82,552	30,335	28,817	8,860	6,990
$12,000 under $14,000	23,410	301,544	22,460	270,315	71,851	69,338	22,943	29,186	15,529	200,268	15,102	183,543	60,483	59,027	15,405	16,175
$14,000 under $16,000	23,428	349,213	21,400	299,123	66,529	62,048	22,463	37,109	14,342	214,752	12,960	175,117	50,784	47,264	13,669	19,867
$16,000 under $18,000	15,385	261,979	14,284	222,728	40,509	40,165	14,761	31,237	9,125	154,987	8,920	137,161	29,778	29,710	8,776	16,050
$18,000 under $20,000	16,793	316,657	14,826	264,765	58,659	57,528	16,756	37,946	12,120	229,423	10,739	195,444	52,331	51,200	12,117	23,969
$20,000 under $25,000	34,497	778,528	33,420	700,953	114,999	112,140	34,480	103,112	31,697	718,138	31,320	659,092	111,307	108,769	31,680	93,112
$25,000 under $30,000	21,082	574,730	20,854	489,600	72,629	70,511	21,049	80,699	19,518	533,641	19,336	458,952	70,623	68,534	19,485	73,004
$30,000 under $50,000	18,318	675,819	16,377	490,266	60,201	59,511	18,309	113,690	17,403	640,557	15,513	469,903	58,140	57,742	17,394	106,447
$50,000 under $100,000	4,250	270,753	3,481	151,726	15,318	14,075	4,250	65,163	3,850	246,455	3,230	143,512	14,545	13,499	3,850	58,220
$100,000 under $200,000	627	82,710	519	40,904	2,286	2,142	624	27,837	571	75,025	497	39,214	2,168	2,045	568	25,204
$200,000 under $500,000	108	29,884	78	8,610	387	347	108	11,604	**96	**32,580	**75	**11,100	**390	**355	**96	**12,480
$500,000 under $1,000,000	18	12,142	14	2,945	65	59	18	4,334	**	**	**	**	**	**	**	**
$1,000,000 or more	3	5,527	3	698	18	15	3	3,010	3	5,527	3	698	18	15	3	3,010
All returns, summary:																
Under $5,000	115,848	250,191	101,589	248,977	155,972	144,400	39,027	6,340	12,453	9,544	8,023	29,044	40,859	35,109	1,784	366
$5,000 under $10,000	67,393	476,312	60,677	421,896	148,906	139,003	56,858	34,079	22,103	160,286	17,860	128,012	89,190	81,798	11,849	4,395
$10,000 under $15,000	58,987	740,947	54,614	632,806	157,391	148,964	57,742	74,725	32,134	409,880	30,201	346,318	119,014	113,415	31,524	33,008
$15,000 under $20,000	41,825	728,065	38,067	621,973	127,415	124,770	40,801	84,846	28,018	489,347	26,017	427,498	104,697	102,603	27,303	50,044
$20,000 or more	78,903	2,430,094	74,746	1,885,702	265,903	258,800	78,841	409,450	73,138	2,251,922	69,974	1,782,470	257,191	250,959	73,076	371,479
Idaho																
Total	**324,832**	**3,574,806**	**286,226**	**2,939,667**	**888,635**	**853,074**	**238,214**	**414,716**	**198,445**	**2,896,865**	**171,522**	**2,372,528**	**723,729**	**692,846**	**159,907**	**346,809**
Under $2,000	39,565	—30,306	32,309	47,540	67,385	64,428	125	331	8,255	—58,322	4,634	16,971	31,433	29,332	*124	*264
$2,000 under $4,000	36,300	104,408	31,964	88,763	57,135	52,305	16,701	1,142	7,054	21,171	3,413	9,693	22,021	17,292	*56	*4
$4,000 under $6,000	39,049	198,184	34,189	166,424	83,647	77,839	25,185	8,028	16,401	84,664	13,539	65,576	56,581	51,741	4,704	807
$6,000 under $8,000	39,228	270,165	34,068	227,065	105,961	98,257	30,704	12,835	22,500	158,433	18,370	128,723	79,384	72,508	15,637	3,940
$8,000 under $10,000	24,193	223,395	21,074	181,971	68,319	63,733	21,451	16,723	14,199	131,032	12,057	99,952	55,549	51,791	11,494	5,895
$10,000 under $12,000	25,728	282,039	22,428	238,322	74,602	72,464	25,185	23,477	18,120	198,124	16,403	174,187	63,052	61,285	17,577	13,619
$12,000 under $14,000	22,769	294,152	21,220	259,388	77,100	76,809	22,564	26,395	20,343	262,657	18,850	229,300	74,135	73,872	20,166	21,676
$14,000 under $16,000	20,724	309,103	19,196	273,007	79,477	78,521	20,410	28,515	19,148	285,111	18,240	260,978	75,557	74,635	19,110	25,431
$16,000 under $18,000	17,916	300,887	16,896	271,709	66,303	64,798	17,406	30,982	17,025	286,427	16,005	257,196	64,797	63,292	16,515	28,836
$18,000 under $20,000	14,836	282,298	12,773	215,840	50,434	48,402	14,469	33,720	13,117	249,695	11,914	204,778	47,336	45,855	12,750	28,459
$20,000 under $25,000	22,348	498,283	21,380	444,312	78,274	77,242	22,316	65,598	20,511	458,458	19,601	407,777	74,602	73,599	20,479	58,259
$25,000 under $30,000	11,857	320,379	10,531	255,771	41,750	41,108	11,494	44,948	11,764	317,855	10,456	254,450	41,589	40,947	11,402	44,458
$30,000 under $50,000	6,997	263,418	5,756	152,768	24,956	24,422	6,899	47,349	6,889	259,026	5,708	150,141	24,824	24,290	6,791	46,180
$50,000 under $100,000	2,810	175,665	2,051	87,240	11,301	10,885	2,794	42,598	2,634	164,084	1,954	83,818	10,947	10,608	2,618	38,913
$100,000 under $200,000	433	56,832	328	23,468	1,683	1,578	433	19,889	410	53,755	316	22,951	1,623	1,524	410	18,594
$200,000 under $500,000	73	20,054	59	5,696	289	266	72	8,937	69	18,847	58	5,655	280	258	68	8,227
$500,000 under $1,000,000	**6	**5,849	**4	**383	**19	**17	**6	**3,248	**6	**5,849	**4	**383	**19	**17	**6	**3,248
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	96,448	169,653	82,261	216,684	163,682	152,051	29,939	5,496	22,007	—6,883	13,974	50,551	77,735	67,973	348	278
$5,000 under $10,000	81,887	596,192	71,343	495,078	218,765	204,511	64,227	33,564	46,402	343,862	38,039	270,363	167,233	154,691	31,667	10,632
$10,000 under $15,000	60,274	747,003	54,794	653,483	195,964	192,710	59,490	64,998	49,801	625,248	45,994	553,871	180,908	178,053	49,045	49,495
$15,000 under $20,000	41,699	721,478	37,719	604,783	151,952	148,284	40,544	78,092	37,952	656,765	35,418	572,568	143,969	140,886	37,073	68,527
$20,000 or more	44,524	1,340,480	40,109	969,639	158,272	155,518	44,014	232,567	42,283	1,277,873	38,097	925,175	153,884	151,243	41,774	217,878

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Illinois																
Total	**4,602,973**	**63,828,408**	**4,107,652**	**53,283,061**	**11,685,873**	**11,105,035**	**3,673,320**	**9,487,800**	**2,310,067**	**46,513,163**	**2,062,114**	**38,803,850**	**8,459,017**	**8,097,804**	**2,069,939**	**7,259,505**
Under $2,000	475,055	100,131	412,561	543,301	656,645	625,485	6,082	1,151	52,139	−281,587	24,124	115,673	169,954	147,111	112	510
$2,000 under $4,000	468,363	1,410,938	397,778	1,137,167	754,170	666,856	202,697	20,272	70,449	226,122	55,571	175,536	254,903	219,131	—	—
$4,000 under $6,000	438,310	2,154,758	362,604	1,691,326	834,438	717,750	307,656	94,304	92,321	462,180	54,656	246,796	340,730	264,184	31,044	3,157
$6,000 under $8,000	398,338	2,793,288	327,043	2,191,827	802,146	718,055	363,932	193,615	106,417	760,434	90,955	597,257	367,597	343,413	78,179	20,650
$8,000 under $10,000	346,342	3,102,280	307,354	2,715,312	843,020	802,911	331,640	265,191	129,024	1,156,908	101,279	890,811	512,091	487,664	114,322	52,222
$10,000 under $12,000	312,509	3,450,549	295,302	3,147,572	772,199	753,181	305,509	345,904	140,391	1,556,310	130,780	1,378,529	506,128	489,023	133,407	109,978
$12,000 under $14,000	313,284	4,067,855	291,472	3,605,057	813,128	773,075	311,827	446,129	170,056	2,203,959	156,265	1,889,080	590,793	559,476	168,599	190,216
$14,000 under $16,000	290,897	4,341,070	271,525	3,863,810	853,442	828,419	290,674	486,391	193,613	2,904,132	181,465	2,595,308	704,512	684,785	193,390	276,439
$16,000 under $18,000	305,754	5,192,719	288,910	4,648,759	1,001,230	976,471	305,358	607,787	237,198	4,025,701	224,680	3,593,397	883,580	865,470	236,802	422,519
$18,000 under $20,000	227,386	4,302,927	213,048	3,892,300	710,181	687,924	226,009	551,604	175,433	3,316,988	166,209	3,054,193	644,016	628,609	174,304	382,882
$20,000 under $25,000	445,191	9,974,901	425,447	9,083,702	1,539,400	1,522,865	443,550	1,362,649	407,423	9,151,531	392,696	8,417,510	1,475,576	1,462,036	405,907	1,208,505
$25,000 under $30,000	258,115	7,030,700	236,821	5,925,962	918,050	889,993	256,456	1,096,708	239,881	6,529,576	221,912	5,571,858	879,136	855,621	238,347	991,432
$30,000 under $50,000	243,934	8,974,649	214,453	7,058,117	885,161	859,446	242,464	1,719,923	223,971	8,263,926	202,323	6,737,723	841,227	820,288	223,799	1,560,401
$50,000 under $100,000	63,724	4,215,360	50,553	2,508,879	243,287	228,330	63,701	1,180,078	57,486	3,802,830	47,355	2,360,523	232,473	219,284	57,463	1,044,220
$100,000 under $200,000	12,952	1,709,351	10,532	922,714	48,783	44,876	12,947	640,654	11,759	1,553,175	9,744	851,686	46,365	42,799	11,759	580,469
$200,000 under $500,000	2,485	688,064	1,994	294,988	9,380	8,372	2,484	309,520	2,226	616,177	1,864	277,982	8,833	7,952	2,225	275,664
$500,000 under $1,000,000	258	169,528	200	40,879	937	798	258	85,612	218	142,485	185	38,730	855	747	218	72,344
$1,000,000 or more	76	149,341	55	11,390	276	228	76	80,310	62	122,314	51	11,256	248	211	62	67,896
All returns, summary:																
Under $5,000	1,183,223	2,587,695	1,021,496	2,613,657	1,844,416	1,685,698	373,288	66,286	165,998	138,678	109,367	439,571	599,357	515,957	4,774	1,216
$5,000 under $10,000	943,185	6,973,700	785,844	5,665,277	2,046,003	1,845,359	838,719	508,246	284,352	2,185,379	217,218	1,586,503	1,045,918	945,546	218,883	75,324
$10,000 under $15,000	785,972	9,832,160	735,847	8,788,728	2,056,757	1,983,433	777,515	1,051,102	408,007	5,173,971	379,600	4,536,556	1,475,115	1,416,628	399,566	428,100
$15,000 under $20,000	663,858	11,522,959	624,410	10,368,770	2,093,423	2,035,637	661,862	1,386,714	508,684	8,833,120	479,799	7,973,951	1,853,914	1,810,735	506,936	953,935
$20,000 or more	1,026,735	32,911,894	940,055	25,846,630	3,645,274	3,554,908	1,021,936	6,475,453	943,026	30,182,014	876,130	24,267,268	3,484,713	3,408,938	939,780	5,800,931
Indiana																
Total	**2,085,922**	**26,179,108**	**1,837,429**	**21,688,660**	**5,225,068**	**4,937,672**	**1,627,275**	**3,612,920**	**1,133,956**	**20,063,880**	**1,005,044**	**16,689,330**	**3,914,636**	**3,728,840**	**1,007,973**	**2,903,054**
Under $2,000	271,562	164,529	234,160	278,904	380,943	363,143	*5,975	*531	30,059	−69,999	20,217	64,212	111,414	100,347	5	273
$2,000 under $4,000	228,363	697,791	194,773	573,201	344,918	300,219	121,206	11,385	34,349	109,671	25,232	72,393	108,459	85,412	—	—
$4,000 under $6,000	149,794	754,623	118,267	567,157	302,362	257,091	102,339	30,179	46,626	235,253	29,346	135,278	155,578	128,753	17,519	1,654
$6,000 under $8,000	190,288	1,342,099	155,786	1,082,587	368,292	324,136	173,667	95,242	71,590	495,486	56,176	381,994	212,703	189,437	57,953	16,493
$8,000 under $10,000	187,708	1,685,365	153,595	1,288,788	521,369	465,230	174,195	126,573	92,396	827,703	71,673	604,720	347,097	305,879	81,867	42,022
$10,000 under $12,000	149,781	1,638,650	135,798	1,403,019	407,869	384,042	148,003	152,712	91,628	1,005,656	81,831	834,181	311,612	292,777	89,850	73,801
$12,000 under $14,000	136,781	1,775,071	125,067	1,554,255	356,346	349,190	135,230	193,634	86,099	1,119,152	78,749	976,251	276,079	271,640	84,548	104,150
$14,000 under $16,000	140,345	2,103,675	130,288	1,928,599	397,525	389,616	136,476	234,475	110,652	1,658,396	100,794	1,486,017	354,224	346,315	106,783	167,641
$16,000 under $18,000	144,732	2,454,427	138,720	2,218,978	422,911	414,043	144,533	299,628	121,367	2,058,526	117,772	1,900,375	383,432	377,889	121,168	237,719
$18,000 under $20,000	97,102	1,835,648	90,289	1,591,473	305,850	300,819	97,102	240,435	80,990	1,528,732	77,503	1,392,255	274,554	273,957	80,990	190,231
$20,000 under $25,000	190,802	4,261,624	180,103	3,930,432	666,702	658,618	190,589	599,099	176,820	3,947,095	170,817	3,725,538	643,923	637,336	176,613	536,237
$25,000 under $30,000	104,420	2,817,166	98,516	2,528,608	412,852	401,321	104,011	444,949	99,878	2,693,254	94,373	2,424,815	403,917	393,809	99,469	416,821
$30,000 under $50,000	69,769	2,551,959	62,813	1,829,148	244,781	241,985	69,637	494,209	68,781	2,517,017	62,343	1,808,949	242,787	239,991	68,649	486,755
$50,000 under $100,000	19,563	1,300,942	15,395	598,781	73,326	70,228	19,425	366,295	18,127	1,204,504	14,530	580,717	70,462	67,760	17,989	332,308
$100,000 under $200,000	4,197	545,499	3,229	235,700	16,349	15,515	4,173	206,094	3,934	508,207	3,086	225,532	15,815	15,125	3,910	189,359
$200,000 under $500,000	634	175,965	558	66,464	2,391	2,234	633	81,228	595	166,335	540	64,581	2,329	2,192	595	77,846
$500,000 under $1,000,000	61	39,119	54	8,678	205	173	61	19,213	**65	**58,894	**62	**11,523	**251	**221	**65	**29,748
$1,000,000 or more	20	34,955	18	3,888	77	69	20	17,038	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	568,853	1,176,667	481,302	1,097,039	858,309	781,319	170,146	22,405	82,448	117,789	57,722	197,110	279,782	240,670	4,240	373
$5,000 under $10,000	458,862	3,467,740	375,279	2,693,599	1,059,575	928,500	407,236	241,506	192,572	1,480,324	144,922	1,061,486	655,469	569,158	153,104	60,070
$10,000 under $15,000	360,367	4,484,250	328,369	3,929,509	970,939	935,770	354,477	463,180	235,937	2,968,124	212,688	2,559,235	775,076	747,616	230,047	260,221
$15,000 under $20,000	308,374	5,323,221	291,793	4,766,815	919,562	901,940	306,867	657,703	254,799	4,402,338	243,961	4,029,844	824,825	814,962	253,292	513,320
$20,000 or more	389,466	11,727,230	360,686	9,201,699	1,416,683	1,390,143	388,549	2,228,127	368,200	11,095,305	345,751	8,841,655	1,379,484	1,356,434	367,290	2,069,071

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Iowa																
Total	**1,134,034**	**13,992,353**	**946,475**	**10,181,348**	**3,017,049**	**2,809,582**	**855,143**	**1,823,594**	**667,486**	**11,206,780**	**545,393**	**8,009,415**	**2,410,170**	**2,265,494**	**561,524**	**1,494,828**
Under $2,000	149,078	20,380	121,545	176,241	215,568	200,388	*699	*2,758	24,493	—71,337	14,898	59,375	77,350	74,958	*61	*163
$2,000 under $4,000	121,400	372,565	108,173	319,368	207,320	177,538	48,923	6,081	32,454	101,452	26,454	71,720	96,521	79,989	—	—
$4,000 under $6,000	94,007	462,666	73,776	354,577	183,368	155,290	62,616	19,223	32,356	156,771	24,537	116,312	95,617	78,295	*8,818	*1,070
$6,000 under $8,000	118,604	819,438	88,039	524,048	286,130	237,573	106,984	48,310	55,163	384,159	30,605	152,817	196,588	155,506	44,649	12,208
$8,000 under $10,000	80,381	714,861	61,535	466,561	180,070	157,904	76,154	61,587	38,717	354,183	25,931	174,583	125,949	106,275	34,490	20,826
$10,000 under $12,000	78,597	859,362	66,668	651,861	225,734	210,811	74,500	77,286	47,481	524,465	40,321	392,159	179,578	169,410	43,384	35,492
$12,000 under $14,000	82,411	1,068,688	71,135	841,033	250,551	236,289	82,186	104,959	63,501	825,865	54,991	659,920	219,917	210,079	63,276	71,694
$14,000 under $16,000	82,569	1,235,893	76,712	1,040,172	270,344	268,388	81,782	125,967	65,383	978,852	62,508	845,378	249,042	249,020	64,596	90,069
$16,000 under $18,000	69,838	1,189,167	61,197	972,543	247,313	241,427	66,913	128,498	60,815	1036,201	54,657	875,570	234,730	231,327	57,890	103,316
$18,000 under $20,000	59,900	1,137,009	54,169	947,384	228,141	225,489	58,604	127,173	57,620	1,093,206	52,717	923,405	222,129	220,305	56,324	120,175
$20,000 under $25,000	92,206	2,047,869	79,486	1,631,296	342,404	331,757	91,927	265,454	89,893	1,996,371	78,018	1,602,212	339,467	329,444	89,614	255,167
$25,000 under $30,000	46,867	1,265,853	40,123	938,751	172,086	166,656	46,537	187,872	45,620	1,233,105	39,499	929,792	170,216	165,409	45,290	180,947
$30,000 under $50,000	42,298	1,543,840	32,993	847,105	145,691	140,329	41,528	285,204	38,963	1,413,569	29,768	754,467	142,356	136,994	38,193	249,000
$50,000 under $100,000	13,288	860,032	8,926	316,210	52,183	50,202	13,200	227,186	12,581	812,122	8,602	304,739	50,829	49,172	12,493	211,235
$100,000 under $200,000	2,194	275,316	1,674	120,923	8,738	8,272	2,194	100,424	2,096	261,526	1,576	114,603	8,556	8,104	2,096	94,078
$200,000 under $500,000	369	98,151	298	30,150	1,312	1,185	369	44,444	**345	**100,048	**306	**31,387	**1,306	**1,193	**345	**46,508
$500,000 under $1,000,000	22	15,041	21	2,149	77	70	22	8,286	**	**	**	**	**	**	**	**
$1,000,000 or more	5	6,220	5	975	19	14	5	2,881	5	6,220	5	975	19	14	5	2,881
All returns, summary:																
Under $5,000	328,299	653,961	272,868	675,063	548,693	483,918	79,323	15,807	79,755	132,528	58,084	197,494	241,450	210,978	*2,553	*380
$5,000 under $10,000	235,171	1,735,950	180,200	1,165,732	523,763	444,775	216,053	122,152	103,428	792,701	64,341	377,313	350,575	284,045	85,465	33,887
$10,000 under $15,000	208,094	2,615,311	181,829	2,056,549	628,494	598,203	203,149	251,495	147,972	1,890,487	130,348	1,503,227	539,396	519,390	143,027	156,167
$15,000 under $20,000	165,221	2,874,809	148,052	2,396,444	593,589	584,201	160,836	312,388	146,828	2,568,102	134,846	2,193,204	566,000	560,751	142,443	264,578
$20,000 or more	197,249	6,112,323	163,526	3,887,559	722,510	698,485	195,782	1,121,753	189,503	5,822,962	157,774	3,738,177	712,749	690,330	188,036	1,039,816
Kansas																
Total	**900,597**	**11,072,372**	**750,724**	**8,398,211**	**2,367,047**	**2,194,347**	**683,311**	**1,475,840**	**510,510**	**8,695,864**	**426,885**	**6,622,077**	**1,806,272**	**1,685,194**	**440,169**	**1,219,893**
Under $2,000	101,888	—485	83,259	102,889	157,491	138,772	*6	*89	17,501	—82,015	9,899	26,989	59,238	51,283	*6	*89
$2,000 under $4,000	117,124	368,188	87,584	254,904	201,784	164,646	53,607	5,269	21,316	69,397	8,668	35,006	80,197	53,420	—	—
$4,000 under $6,000	81,188	410,191	57,817	270,405	164,573	141,158	51,790	15,273	25,667	132,800	13,782	57,344	82,488	66,547	9,062	1,019
$6,000 under $8,000	86,824	595,478	72,354	491,980	183,428	169,967	71,887	38,292	31,940	223,865	23,502	178,285	96,225	88,537	22,629	7,401
$8,000 under $10,000	83,130	745,586	67,757	583,522	213,464	196,535	80,558	59,417	44,144	396,619	38,848	342,839	149,252	144,781	42,683	-22,155
$10,000 under $12,000	72,593	798,709	64,140	650,909	208,515	195,921	70,423	67,927	49,485	546,759	43,244	429,072	173,242	161,754	47,315	38,043
$12,000 under $14,000	65,128	853,838	56,340	678,173	224,195	209,273	63,942	76,639	53,687	703,654	48,547	586,460	205,965	192,149	53,328	59,812
$14,000 under $16,000	40,555	612,120	37,262	521,242	129,326	119,718	40,330	62,536	34,192	515,934	31,148	420,962	113,532	103,924	33,967	50,261
$16,000 under $18,000	52,951	897,198	49,244	755,695	186,021	182,871	52,896	96,105	47,817	810,349	44,110	669,329	175,421	172,271	47,762	83,970
$18,000 under $20,000	46,470	880,004	44,434	776,105	164,105	161,424	45,593	100,479	41,256	781,355	40,047	699,120	154,666	152,812	40,379	83,568
$20,000 under $25,000	66,582	1,474,118	62,083	1,269,441	224,682	220,063	66,352	199,960	62,768	1,390,873	58,930	1,210,039	216,651	212,252	62,538	185,523
$25,000 under $30,000	37,277	1,024,562	31,599	787,096	132,234	128,235	37,272	154,323	34,307	945,874	30,535	760,456	126,073	123,321	34,302	138,925
$30,000 under $50,000	35,670	1,317,140	27,482	798,132	126,969	118,831	35,438	244,606	34,037	1,242,151	26,645	765,259	124,698	116,560	33,805	224,232
$50,000 under $100,000	10,692	685,971	7,372	296,380	40,218	37,613	10,692	186,718	10,007	640,616	7,072	287,781	38,924	36,533	10,007	172,054
$100,000 under $200,000	2,155	284,453	1,696	128,312	8,608	8,029	2,155	108,023	2,076	273,131	1,652	123,641	8,394	7,854	2,076	103,311
$200,000 under $500,000	327	88,368	265	26,629	1,276	1,165	327	39,977	271	71,738	222	23,381	1,157	1,075	271	31,858
$500,000 under $1,000,000	32	22,459	27	5,735	112	87	32	11,957	**39	**32,767	**34	**6,114	**149	**121	**39	**17,672
$1,000,000 or more	11	14,475	9	660	46	39	11	8,250	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	255,040	528,041	199,671	474,356	425,670	366,530	73,793	10,411	45,755	18,379	23,687	78,492	161,791	126,267	*1,067	*140
$5,000 under $10,000	215,114	1,590,916	169,100	1,229,344	495,070	444,548	184,055	107,930	94,813	722,286	71,012	561,972	305,609	278,301	73,313	30,525
$10,000 under $15,000	156,311	1,921,863	137,606	1,566,567	492,769	461,935	152,955	171,510	119,205	1,482,716	106,360	1,208,887	431,662	403,040	116,676	120,296
$15,000 under $20,000	121,386	2,120,006	113,814	1,815,557	419,393	407,272	120,229	232,176	107,232	1,875,334	100,736	1,596,056	391,164	379,870	106,075	195,358
$20,000 or more	152,746	4,911,546	130,533	3,312,386	534,145	514,062	152,279	953,813	143,505	4,597,149	125,090	3,176,671	516,046	497,716	143,038	873,575

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Kentucky																
Total	**1,201,719**	**13,371,397**	**1,052,388**	**10,970,630**	**3,216,762**	**3,027,677**	**857,938**	**1,687,345**	**706,555**	**10,370,858**	**620,386**	**8,528,023**	**2,497,442**	**2,359,205**	**546,971**	**1,359,239**
Under $2,000	145,261	83,005	113,692	128,469	262,320	228,803	*13	*267	39,104	—21,235	21,695	27,821	125,870	102,317	*13	*267
$2,000 under $4,000	131,587	382,266	114,314	315,093	257,762	231,178	37,767	3,922	39,269	121,561	29,872	89,054	145,195	125,264	—	—
$4,000 under $6,000	181,991	915,725	147,985	710,416	429,780	384,089	105,113	31,996	71,632	349,388	57,407	254,511	247,716	222,451	15,742	1,479
$6,000 under $8,000	118,022	808,317	107,198	713,096	290,171	271,941	97,073	45,040	59,781	411,565	49,749	328,586	201,637	183,407	41,323	11,877
$8,000 under $10,000	97,236	867,734	81,674	722,176	276,699	259,772	94,650	63,302	53,974	489,525	46,677	422,044	199,460	185,420	51,388	25,256
$10,000 under $12,000	90,336	990,999	79,276	842,281	227,904	213,526	89,220	93,635	55,274	607,717	50,576	524,983	180,676	171,828	54,158	45,191
$12,000 under $14,000	77,946	1,011,053	73,148	921,696	241,991	235,471	77,396	98,496	62,436	809,378	59,074	753,931	220,951	215,537	61,886	70,425
$14,000 under $16,000	82,062	1,233,071	80,156	1,146,539	282,506	278,917	81,574	127,141	71,564	1,071,054	70,485	1,007,521	267,592	264,830	71,086	101,907
$16,000 under $18,000	69,569	1,183,425	63,486	1,019,454	229,036	221,587	69,071	139,056	57,168	974,987	53,573	871,025	207,849	202,883	56,670	103,388
$18,000 under $20,000	44,650	847,486	43,343	789,652	150,679	147,232	44,650	104,016	43,492	825,986	42,295	772,013	148,253	144,806	43,492	100,591
$20,000 under $25,000	82,730	1,829,718	78,727	1,626,414	278,702	276,610	81,262	242,138	76,166	1,688,164	72,383	1,514,153	269,936	267,844	74,698	218,178
$25,000 under $30,000	38,839	1,059,101	35,907	875,083	136,485	131,899	38,839	165,930	37,482	1,020,890	34,550	854,506	133,147	129,184	37,482	157,506
$30,000 under $50,000	29,093	1,044,905	24,105	716,712	106,790	103,887	28,983	192,597	27,680	995,659	23,181	690,607	104,979	102,186	27,570	181,331
$50,000 under $100,000	9,629	632,087	7,196	275,344	35,680	33,255	9,560	172,101	8,958	587,075	6,802	257,636	34,282	32,020	8,889	157,195
$100,000 under $200,000	2,238	290,770	1,741	122,247	8,401	7,821	2,238	108,717	2,108	273,515	1,664	116,518	8,154	7,627	2,108	101,527
$200,000 under $500,000	464	133,625	381	38,574	1,649	1,504	463	63,438	414	120,698	352	36,291	1,566	1,437	413	56,865
$500,000 under $1,000,000	49	32,684	44	5,851	154	133	49	17,973	39	24,988	38	5,342	134	119	39	13,396
$1,000,000 or more	17	25,425	15	1,535	53	52	17	17,581	14	19,943	13	1,482	45	45	14	12,861
All returns, summary:																
Under $5,000	357,040	824,555	285,888	682,138	716,189	625,722	76,338	11,423	115,088	264,922	81,648	233,580	398,780	339,880	5,391	399
$5,000 under $10,000	317,057	2,232,493	278,975	1,907,111	800,543	750,061	258,278	133,103	148,672	1,085,882	123,752	888,435	521,098	478,979	103,075	38,481
$10,000 under $15,000	206,535	2,556,098	190,117	2,291,852	612,497	590,493	204,629	245,513	154,847	1,955,191	146,227	1,790,845	542,007	526,639	152,951	166,906
$15,000 under $20,000	158,028	2,709,936	149,292	2,427,770	519,619	506,240	157,282	316,830	135,087	2,333,930	129,776	2,138,627	483,314	473,245	134,341	254,595
$20,000 or more	163,059	5,048,316	148,116	3,661,759	567,914	555,161	161,411	980,475	152,861	4,730,932	138,983	3,476,535	552,243	540,462	151,213	898,859
Louisiana																
Total	**1,339,508**	**16,075,348**	**1,251,895**	**13,980,522**	**3,613,227**	**3,512,022**	**991,087**	**2,191,718**	**724,776**	**12,110,525**	**669,330**	**10,536,502**	**2,699,618**	**2,620,036**	**614,258**	**1,717,261**
Under $2,000	149,868	70,186	139,933	186,604	214,330	202,582	*92	*997	19,275	—67,240	14,317	52,654	61,322	50,340	*92	*997
$2,000 under $4,000	142,488	418,602	127,388	337,450	236,835	215,696	52,718	4,499	25,282	84,398	18,774	48,629	85,187	76,525	—	—
$4,000 under $6,000	179,617	904,060	165,795	808,741	391,481	374,476	114,004	36,792	49,426	246,653	37,149	179,080	170,434	156,682	19,403	1,630
$6,000 under $8,000	147,871	1,037,749	139,024	976,231	384,372	369,451	121,776	61,737	68,001	487,958	62,898	453,568	259,737	247,801	47,874	14,004
$8,000 under $10,000	107,872	972,613	102,125	924,567	310,082	308,651	96,605	71,833	49,153	448,518	46,883	430,157	204,851	203,911	39,134	20,731
$10,000 under $12,000	105,904	1,153,914	101,922	1,100,872	358,709	350,998	102,447	92,718	77,141	848,978	74,851	824,685	300,578	294,116	73,684	57,539
$12,000 under $14,000	82,362	1,075,935	73,951	953,948	269,639	260,903	82,129	106,083	65,960	859,057	59,417	761,632	246,400	237,664	65,727	75,278
$14,000 under $16,000	73,489	1,097,356	71,561	1,016,751	221,667	218,723	72,869	119,640	58,344	871,954	56,860	801,590	199,778	196,834	57,724	87,885
$16,000 under $18,000	77,112	1,311,268	74,571	1,255,857	282,867	281,359	76,987	144,684	71,244	1,211,450	69,812	1,182,799	276,674	275,166	71,119	127,199
$18,000 under $20,000	63,770	1,214,679	60,504	1,106,130	202,808	200,701	62,463	154,771	53,392	1,018,957	51,634	971,736	186,886	184,779	52,085	119,835
$20,000 under $25,000	91,006	2,025,989	86,890	1,915,411	309,044	304,684	90,990	283,150	80,622	1,786,810	79,102	1,735,259	294,766	290,406	80,606	236,704
$25,000 under $30,000	49,766	1,371,908	47,596	1,205,805	182,252	179,059	49,766	216,283	45,657	1,260,033	43,503	1,133,800	174,249	171,056	45,657	193,848
$30,000 under $50,000	50,391	1,803,784	45,884	1,443,223	181,503	180,866	50,266	347,071	44,729	1,585,680	40,457	1,278,208	174,088	173,576	44,604	289,170
$50,000 under $100,000	14,062	957,259	11,808	496,974	52,767	50,076	14,062	274,846	13,004	879,861	10,992	449,877	50,447	47,866	13,004	249,498
$100,000 under $200,000	3,186	413,556	2,330	169,828	12,147	11,312	3,170	156,650	2,884	375,538	2,108	154,728	11,661	10,946	2,884	140,837
$200,000 under $500,000	669	182,956	550	68,961	2,447	2,245	668	83,552	599	163,344	516	65,359	2,303	2,143	598	74,894
$500,000 under $1,000,000	68	47,447	58	12,754	257	224	68	26,052	59	40,985	53	12,339	241	212	59	22,058
$1,000,000 or more	7	16,087	5	416	20	16	7	10,360	4	7,590	4	401	16	13	4	5,154
All returns, summary:																
Under $5,000	387,143	925,563	354,243	915,538	665,176	622,061	108,342	19,376	69,357	128,442	50,564	180,702	230,575	203,956	9,513	1,245
$5,000 under $10,000	340,573	2,477,648	320,022	2,318,054	871,924	848,795	276,853	156,481	141,780	1,071,846	129,457	983,387	550,956	531,303	96,990	36,118
$10,000 under $15,000	228,717	2,814,606	215,048	2,592,248	752,365	733,422	224,805	261,080	175,255	2,173,264	165,590	2,012,920	657,062	639,368	171,343	180,088
$15,000 under $20,000	173,920	3,038,546	167,461	2,841,310	583,325	579,262	172,090	356,817	150,826	2,637,131	146,984	2,529,523	553,254	549,191	148,996	287,648
$20,000 or more	209,155	6,818,985	195,121	5,313,371	740,437	728,482	208,997	1,397,964	187,558	6,099,842	176,735	4,829,970	707,771	696,218	187,416	1,212,162

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Maine																
Total	**414,543**	**4,252,708**	**367,309**	**3,504,066**	**1,069,471**	**1,009,818**	**290,884**	**501,121**	**232,998**	**3,310,088**	**206,969**	**2,735,226**	**826,668**	**785,513**	**186,901**	**403,393**
Under $2,000	65,693	50,298	56,820	61,286	97,023	89,673	*829	*26	9,796	956	6,324	9,418	30,024	24,525	**	**
$2,000 under $4,000	52,559	156,195	43,748	116,832	94,609	80,328	19,014	1,676	14,506	43,386	10,621	26,168	47,117	40,311	**	**
$4,000 under $6,000	40,162	203,225	34,040	161,345	82,647	73,466	26,642	9,107	15,116	75,910	11,830	48,798	53,153	45,628	**4,910	** 433
$6,000 under $8,000	42,441	297,506	35,786	246,723	101,169	93,777	33,979	18,246	17,563	123,263	13,746	94,917	60,729	55,022	9,214	3,369
$8,000 under $10,000	38,568	345,894	36,496	320,925	109,086	105,274	36,705	26,692	23,664	214,568	21,850	193,101	89,076	86,120	21,829	11,707
$10,000 under $12,000	38,155	417,489	35,075	360,562	113,216	107,819	37,541	36,795	28,422	311,695	26,971	276,418	96,347	92,722	27,808	23,808
$12,000 under $14,000	29,558	385,058	27,379	346,396	90,614	88,614	29,091	37,094	25,394	330,882	23,962	302,900	84,681	83,366	24,927	29,908
$14,000 under $16,000	25,320	376,956	23,755	344,334	88,737	87,242	25,188	38,515	21,820	325,018	20,942	301,997	82,213	81,335	21,688	31,487
$16,000 under $18,000	22,924	387,314	20,870	339,493	83,089	79,930	22,866	43,802	21,165	356,985	19,732	320,628	80,778	78,171	21,107	38,944
$18,000 under $20,000	16,739	321,335	15,945	292,199	59,937	59,089	16,705	39,691	16,120	309,450	15,359	285,417	59,318	58,470	16,086	37,539
$20,000 under $25,000	20,696	457,264	18,842	367,327	72,471	69,787	20,643	62,615	18,552	410,760	17,631	343,525	68,166	66,649	18,499	54,449
$25,000 under $30,000	9,863	265,920	9,030	223,279	36,306	35,956	9,834	40,108	9,804	264,383	9,030	223,279	36,159	35,838	9,775	39,786
$30,000 under $50,000	8,632	318,707	7,055	211,598	28,888	28,117	8,615	61,044	8,253	306,503	6,746	202,291	27,906	27,152	8,236	58,071
$50,000 under $100,000	2,698	182,299	2,025	76,304	9,604	8,906	2,697	51,309	2,326	156,175	1,802	72,748	9,000	8,414	2,325	42,324
$100,000 under $200,000	457	61,612	383	29,023	1,795	1,616	457	23,084	426	57,423	368	28,187	1,735	1,576	426	21,374
$200,000 under $500,000	70	19,299	56	5,127	258	210	70	8,472	**71	**22,730	**55	**5,434	**266	**214	**71	**10,194
$500,000 under $1,000,000	**8	**6,337	**4	**1,313	**22	**14	**8	**2,848	**	**	**	**	**	**	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	137,371	293,498	116,874	249,478	234,388	208,136	30,139	4,426	31,637	77,403	23,318	61,694	103,833	88,563	1,826	148
$5,000 under $10,000	102,052	759,620	90,016	657,634	250,146	234,382	87,030	51,320	49,008	380,681	41,053	310,709	176,266	163,043	34,127	15,363
$10,000 under $15,000	81,464	1,001,644	75,404	893,051	251,215	242,734	80,321	93,720	65,304	808,971	61,964	736,433	224,501	218,819	64,161	69,173
$15,000 under $20,000	51,232	886,508	47,620	789,933	184,378	179,960	51,070	102,177	47,617	825,059	45,002	750,927	178,836	175,245	47,455	92,512
$20,000 or more	42,424	1,311,439	37,395	913,970	149,344	144,606	42,324	249,479	39,432	1,217,974	35,632	875,463	143,232	139,843	39,332	226,197
Maryland																
Total	**1,655,299**	**22,759,405**	**1,501,424**	**19,714,969**	**4,070,922**	**3,926,164**	**1,276,288**	**3,176,782**	**798,479**	**16,544,112**	**728,117**	**14,349,073**	**2,849,909**	**2,754,324**	**706,642**	**2,432,080**
Under $2,000	196,282	112,752	171,918	198,915	242,295	241,745	227	557	10,198	—57,682	4,302	11,448	34,390	34,109	227	557
$2,000 under $4,000	188,736	547,753	163,629	463,050	313,500	290,465	74,854	7,315	35,411	110,915	25,371	77,959	118,371	99,658	—	—
$4,000 under $6,000	142,537	710,520	110,949	531,369	287,482	256,025	97,051	31,402	37,925	188,293	26,565	119,743	133,457	114,207	*7,641	*1,714
$6,000 under $8,000	137,694	956,167	116,293	802,249	305,080	290,767	119,986	59,624	34,942	247,080	29,810	205,239	132,661	127,839	23,203	5,376
$8,000 under $10,000	108,541	988,556	105,130	931,824	241,716	236,081	107,516	90,017	32,723	299,047	30,224	283,511	121,134	118,483	31,898	14,621
$10,000 under $12,000	102,656	1,130,632	96,165	1,020,745	230,684	219,693	100,803	120,695	41,710	457,960	37,208	381,943	147,957	141,053	41,105	34,373
$12,000 under $14,000	115,169	1,503,421	108,615	1,387,809	268,155	259,335	114,969	167,071	52,767	688,067	48,930	615,162	164,849	158,525	52,567	60,147
$14,000 under $16,000	109,983	1,651,641	105,123	1,505,252	322,937	316,471	109,983	180,883	75,413	1,131,223	72,909	1,024,620	264,003	260,033	75,413	109,769
$16,000 under $18,000	96,215	1,634,316	93,695	1,503,366	279,433	273,693	96,215	191,564	69,325	1,178,808	68,312	1,121,599	232,196	228,872	69,325	125,829
$18,000 under $20,000	73,843	1,405,704	68,134	1,204,275	234,462	226,812	73,643	173,120	56,029	1,067,748	50,320	924,960	208,689	202,147	55,829	116,034
$20,000 under $25,000	154,729	3,423,997	147,741	3,125,700	533,764	519,875	152,127	444,115	137,374	3,042,759	132,082	2,799,840	502,449	491,156	134,772	377,574
$25,000 under $30,000	88,614	2,418,238	83,202	2,158,244	308,104	305,810	88,614	353,892	81,701	2,231,343	76,289	2,006,362	299,199	298,403	81,701	313,782
$30,000 under $50,000	114,013	4,164,713	108,857	3,671,630	405,094	395,595	114,013	740,915	108,132	3,968,346	104,713	3,603,379	395,062	388,159	108,132	696,237
$50,000 under $100,000	22,144	1,441,430	18,751	919,874	81,507	78,053	22,144	366,887	20,973	1,367,571	17,976	891,654	79,284	76,270	20,973	345,927
$100,000 under $200,000	3,478	445,519	2,706	231,515	14,257	13,543	3,478	153,872	3,249	417,500	2,613	223,555	13,864	13,268	3,249	142,729
$200,000 under $500,000	592	163,836	456	52,579	2,139	1,919	592	68,291	541	150,052	435	51,711	2,042	1,867	541	62,801
$500,000 under $1,000,000	57	34,939	46	5,682	246	224	57	15,907	**66	**55,082	**58	**6,387	**302	**275	**66	**24,611
$1,000,000 or more	16	25,271	14	889	67	58	16	10,654	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	454,738	968,737	391,163	894,148	678,076	636,048	119,554	18,906	62,556	126,817	39,971	122,619	206,490	175,022	1,161	608
$5,000 under $10,000	319,052	2,347,012	276,756	2,033,260	711,997	679,035	280,080	170,009	88,643	660,836	76,301	575,282	333,523	319,274	61,808	21,660
$10,000 under $15,000	274,934	3,463,769	260,441	3,188,333	662,761	640,010	272,881	377,787	136,058	1,751,122	127,519	1,560,233	450,133	436,461	135,253	153,634
$15,000 under $20,000	222,932	3,861,944	211,291	3,433,115	672,910	655,994	222,732	455,547	159,186	2,772,684	150,160	2,508,051	567,561	554,169	158,986	292,518
$20,000 or more	383,643	12,117,943	361,773	10,166,113	1,345,178	1,315,077	381,041	2,154,534	352,036	11,232,653	334,166	9,582,888	1,292,202	1,269,398	349,434	1,963,660

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Massachusetts																
Total	**2,328,108**	**28,286,859**	**2,046,212**	**23,631,764**	**5,621,864**	**5,244,517**	**1,773,942**	**3,750,416**	**1,126,155**	**20,157,592**	**996,148**	**17,083,438**	**4,054,228**	**3,810,612**	**963,380**	**2,791,424**
Under $2,000	263,637	127,099	233,955	259,406	353,961	336,954	9	420	17,406	—81,834	8,873	35,644	83,384	74,985	6	394
$2,000 under $4,000	296,976	837,221	242,874	623,141	495,754	421,715	114,004	7,969	54,756	153,468	38,414	84,743	208,591	159,726	—	—
$4,000 under $6,000	226,664	1,091,582	154,486	685,360	471,401	365,254	149,683	38,994	79,904	397,613	49,711	213,095	276,990	214,231	13,166	1,660
$6,000 under $8,000	208,536	1,464,085	174,312	1,178,155	372,929	346,776	185,815	110,367	47,790	330,699	33,369	199,523	155,539	141,765	28,544	9,229
$8,000 under $10,000	232,546	2,062,214	200,586	1,793,371	502,183	466,280	225,826	178,103	83,584	749,123	62,813	568,138	287,319	260,906	79,848	39,441
$10,000 under $12,000	182,515	2,000,526	169,512	1,738,204	452,910	419,104	182,095	193,454	91,493	999,984	83,619	863,495	317,153	295,856	91,294	71,568
$12,000 under $14,000	146,124	1,906,058	139,290	1,708,400	396,255	388,356	145,925	195,575	98,157	1,282,601	94,483	1,171,111	332,427	328,715	97,958	111,354
$14,000 under $16,000	152,071	2,291,899	147,500	2,083,488	448,949	429,431	152,071	252,234	109,715	1,658,975	105,742	1,496,788	390,353	373,391	109,715	154,536
$16,000 under $18,000	123,860	2,097,788	122,266	1,930,882	387,313	382,413	123,860	249,564	89,930	1,528,950	88,527	1,437,006	332,676	330,059	89,930	162,480
$18,000 under $20,000	103,493	1,957,145	101,250	1,797,276	373,838	366,698	103,383	226,533	98,827	1,869,778	97,182	1,734,477	368,575	361,634	98,717	211,506
$20,000 under $25,000	171,074	3,788,875	161,658	3,404,891	576,091	565,459	171,074	516,737	151,905	3,369,677	147,881	3,130,411	542,444	537,004	151,905	446,070
$25,000 under $30,000	91,911	2,502,718	85,966	2,192,328	332,688	327,571	91,662	366,143	88,574	2,413,960	83,120	2,144,119	326,566	321,648	88,325	349,201
$30,000 under $50,000	97,463	3,556,597	87,284	2,776,137	333,484	312,263	97,323	650,720	85,605	3,116,900	78,545	2,611,349	312,727	298,121	85,465	543,659
$50,000 under $100,000	25,638	1,680,530	20,846	1,041,465	102,919	97,015	25,636	434,009	23,449	1,540,224	19,628	990,291	99,457	94,214	23,447	393,868
$100,000 under $200,000	4,666	611,861	3,714	317,183	17,852	16,381	4,642	203,845	4,244	558,889	3,572	307,234	16,942	15,687	4,244	188,131
$200,000 under $500,000	845	228,165	640	85,280	3,013	2,582	845	89,738	742	201,421	603	80,614	2,792	2,429	742	79,154
$500,000 under $1,000,000	69	46,331	56	11,998	255	212	69	19,716	58	38,755	50	10,648	233	194	58	16,000
$1,000,000 or more	20	36,166	17	4,801	69	53	20	16,297	16	28,407	16	4,752	60	47	16	13,174
All returns, summary:																
Under $5,000	699,379	1,583,478	566,443	1,258,288	1,133,097	970,344	203,776	30,752	111,143	246,922	69,311	208,322	440,914	342,856	6	394
$5,000 under $10,000	528,980	3,998,723	439,770	3,281,146	1,063,131	966,635	471,561	305,100	172,297	1,302,148	123,869	892,822	570,909	508,757	121,558	50,330
$10,000 under $15,000	399,182	4,934,715	375,999	4,367,468	1,024,009	973,124	398,563	510,413	234,184	2,930,897	219,290	2,583,478	794,671	761,730	233,786	246,635
$15,000 under $20,000	308,881	5,318,702	303,819	4,890,781	1,035,256	1,012,978	308,771	606,947	253,938	4,409,391	250,263	4,119,398	946,513	927,925	253,828	464,808
$20,000 or more	391,686	12,451,242	360,181	9,834,082	1,366,371	1,321,536	391,271	2,297,204	354,593	11,268,233	333,415	9,279,418	1,301,221	1,269,344	354,202	2,029,258
Michigan																
Total	**3,453,220**	**46,724,339**	**3,111,343**	**40,669,248**	**8,909,655**	**8,520,556**	**2,691,314**	**6,536,786**	**1,841,332**	**35,595,550**	**1,664,175**	**30,945,757**	**6,726,758**	**6,469,610**	**1,635,948**	**5,137,447**
Under $2,000	429,294	156,516	384,598	462,348	549,546	527,217	120	1,042	34,780	—155,392	21,783	57,817	113,269	100,834	*91	*911
$2,000 under $4,000	356,471	1,065,896	300,941	876,029	571,514	521,929	156,440	14,598	62,127	191,407	44,305	131,677	199,919	177,414	—	—
$4,000 under $6,000	311,853	1,549,819	230,718	1,045,189	654,026	566,163	216,906	59,120	114,843	585,286	69,654	317,972	361,095	312,569	39,301	5,225
$6,000 under $8,000	285,922	1,987,426	242,269	1,633,926	577,294	513,872	266,411	140,851	82,774	581,564	62,421	411,489	301,169	261,894	63,532	16,705
$8,000 under $10,000	201,374	1,798,210	186,033	1,537,563	421,866	387,470	194,551	158,316	91,265	826,864	79,867	647,583	295,274	264,132	85,912	45,328
$10,000 under $12,000	244,884	2,698,104	221,089	2,362,195	606,863	568,700	242,007	268,879	122,877	1,357,509	110,129	1,145,022	433,778	404,351	121,469	100,767
$12,000 under $14,000	205,703	2,671,029	190,452	2,384,356	572,270	549,450	201,456	276,529	128,996	1,680,949	122,161	1,509,449	444,558	431,943	124,749	145,525
$14,000 under $16,000	229,317	3,448,419	223,256	3,209,309	704,161	694,550	227,435	373,447	161,896	2,438,146	156,433	2,235,228	594,124	584,712	160,236	229,448
$16,000 under $18,000	203,204	3,459,382	196,353	3,217,911	630,022	623,482	202,790	413,564	150,817	2,567,591	147,492	2,409,614	544,095	539,772	150,403	273,053
$18,000 under $20,000	186,260	3,535,484	181,040	3,269,462	617,348	612,977	186,255	439,785	148,308	2,824,066	143,287	2,593,708	551,018	546,647	148,303	321,253
$20,000 under $25,000	353,323	7,833,552	339,693	7,155,991	1,323,957	1,303,472	351,820	1,027,600	319,239	7,100,939	309,145	6,527,764	1,255,168	1,238,776	319,034	900,540
$25,000 under $30,000	207,365	5,603,564	200,149	5,138,295	779,693	775,200	207,166	842,831	197,431	5,329,456	190,614	4,896,406	763,742	759,449	197,232	784,834
$30,000 under $50,000	194,333	7,106,482	176,882	5,994,164	729,582	714,185	194,167	1,306,395	185,649	6,802,940	171,440	5,810,749	704,450	690,476	185,483	1,233,002
$50,000 under $100,000	35,250	2,316,602	30,440	1,586,166	138,031	130,448	35,140	619,865	32,559	2,142,954	28,591	1,504,129	133,353	126,612	32,449	563,030
$100,000 under $200,000	7,204	935,509	6,186	578,551	28,350	26,819	7,188	340,702	6,494	846,829	5,722	545,875	26,954	25,660	6,478	304,160
$200,000 under $500,000	1,289	357,652	1,101	182,617	4,537	4,119	1,288	149,770	1,133	314,253	1,002	170,281	4,266	3,914	1,132	131,216
$500,000 under $1,000,000	136	92,379	113	25,299	461	395	136	44,720	116	79,173	104	24,100	417	365	116	37,560
$1,000,000 or more	38	108,314	30	9,876	134	108	38	58,773	28	81,015	25	6,896	109	90	28	44,890
All returns, summary:																
Under $5,000	947,203	1,948,177	820,729	1,890,350	1,464,689	1,360,645	259,020	37,693	146,980	261,685	101,445	331,127	471,229	425,590	7,337	1,334
$5,000 under $10,000	637,711	4,609,690	523,830	3,664,706	1,309,557	1,156,006	575,408	336,234	238,809	1,768,043	176,585	1,235,410	799,497	691,253	181,499	66,835
$10,000 under $15,000	558,944	6,943,270	518,084	6,204,901	1,492,259	1,424,172	549,938	714,597	327,057	4,132,938	305,859	3,654,702	1,140,651	1,091,505	319,742	348,531
$15,000 under $20,000	510,424	8,869,149	494,106	8,238,332	1,638,405	1,624,987	510,005	1,057,606	385,837	6,735,324	373,643	6,238,319	1,426,922	1,415,920	385,418	723,515
$20,000 or more	798,938	24,354,053	754,594	20,670,959	3,004,745	2,954,746	796,943	4,390,655	742,649	22,697,559	706,643	19,486,199	2,888,459	2,845,342	741,952	3,999,231

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Minnesota																
Total	**1,571,267**	**19,493,691**	**1,388,433**	**15,900,704**	**3,995,046**	**3,806,184**	**1,153,883**	**2,438,452**	**818,598**	**14,643,936**	**700,861**	**11,827,040**	**3,035,196**	**2,906,157**	**679,424**	**1,924,241**
Under $2,000	193,227	77,845	167,075	196,179	283,792	273,304	*3,052	*312	29,622	−99,566	14,481	21,491	105,551	99,126	**69	**289
$2,000 under $4,000	189,558	557,037	158,415	437,653	282,295	253,252	72,971	6,204	26,611	85,710	10,836	38,493	90,603	77,291	**	**
$4,000 under $6,000	144,765	707,124	110,099	503,315	280,375	242,746	88,926	27,491	47,942	235,172	26,782	128,789	161,412	141,690	8,005	743
$6,000 under $8,000	151,717	1,045,316	131,650	814,253	316,034	286,210	122,861	62,878	50,588	352,867	37,518	205,156	169,334	145,748	30,685	9,311
$8,000 under $10,000	135,040	1,222,746	115,241	976,307	322,106	300,915	123,286	101,048	61,675	565,570	47,310	395,890	214,226	196,241	51,169	29,342
$10,000 under $12,000	117,430	1,284,244	107,729	1,102,969	304,953	286,616	113,880	119,139	61,760	677,107	56,843	586,264	231,308	219,631	58,210	45,313
$12,000 under $14,000	85,820	1,118,992	81,616	986,127	292,550	285,789	82,727	94,666	63,030	824,488	60,318	732,021	257,020	252,755	59,943	56,083
$14,000 under $16,000	109,797	1,656,132	98,300	1,396,287	328,729	316,316	109,046	174,034	75,101	1,136,673	66,159	918,805	285,027	273,722	74,350	98,280
$16,000 under $18,000	78,295	1,331,216	71,510	1,166,578	276,955	271,923	76,158	137,284	65,939	1,123,888	59,554	973,102	262,183	257,351	63,802	104,895
$18,000 under $20,000	82,668	1,564,407	81,311	1,417,106	281,773	280,465	81,160	180,313	67,280	1,271,089	66,322	1,161,354	257,250	256,142	65,971	135,106
$20,000 under $25,000	129,665	2,883,933	127,615	2,644,809	479,034	472,645	129,260	353,596	125,367	2,795,372	123,323	2,549,145	473,414	467,025	124,968	338,058
$25,000 under $30,000	62,509	1,715,602	55,022	1,281,236	224,831	220,539	59,913	233,947	58,017	1,592,913	52,027	1,248,069	213,949	211,353	56,719	219,273
$30,000 under $50,000	69,554	2,493,012	64,436	1,860,662	232,334	229,912	69,427	418,530	65,219	2,333,006	61,399	1,776,642	225,951	223,529	65,092	386,175
$50,000 under $100,000	17,373	1,175,723	15,121	801,788	74,295	71,473	17,367	288,749	16,906	1,141,541	14,880	789,208	73,567	70,981	16,900	278,491
$100,000 under $200,000	3,134	405,835	2,695	232,739	12,340	11,740	3,134	134,972	2,888	374,387	2,545	224,870	11,888	11,336	2,888	124,746
$200,000 under $500,000	618	166,167	514	69,924	2,294	2,027	618	64,797	565	152,306	486	65,082	2,174	1,937	565	60,133
$500,000 under $1,000,000	73	50,022	62	10,088	275	245	73	22,073	**88	**81,412	**78	**12,659	**339	**299	**88	**38,003
$1,000,000 or more	24	38,339	22	2,684	81	67	24	18,416	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	470,990	1,028,279	393,814	922,915	740,136	675,721	125,462	18,103	86,515	122,702	45,480	150,412	299,314	266,631	4,282	391
$5,000 under $10,000	343,317	2,581,789	288,666	2,004,792	744,466	680,706	285,634	179,834	129,923	1,017,051	91,447	639,407	441,812	393,465	85,646	39,293
$10,000 under $15,000	252,819	3,124,422	232,978	2,673,503	736,084	701,587	245,629	291,613	158,194	1,989,531	145,877	1,689,303	609,496	584,155	151,010	144,474
$15,000 under $20,000	221,191	3,830,569	207,488	3,395,563	748,876	739,522	217,342	413,823	174,916	3,043,713	163,319	2,682,243	683,292	675,446	171,266	295,203
$20,000 or more	282,950	8,928,632	265,487	6,903,931	1,025,484	1,008,648	279,816	1,535,080	269,050	8,470,939	254,738	6,665,675	1,001,282	986,460	267,220	1,444,880
Mississippi																
Total	**747,706**	**7,629,902**	**682,233**	**6,487,261**	**2,031,043**	**1,958,466**	**512,289**	**889,596**	**425,084**	**5,979,539**	**383,444**	**5,075,648**	**1,559,790**	**1,506,784**	**339,176**	**733,393**
Under $2,000	106,447	25,588	89,702	105,188	202,324	186,944	42	157	22,137	−51,476	13,736	29,996	87,006	73,938	*40	*135
$2,000 under $4,000	90,526	271,487	84,707	256,678	186,677	180,410	26,574	2,735	23,473	75,567	20,743	73,631	91,004	89,072	—	—
$4,000 under $6,000	106,384	534,692	102,466	497,556	220,768	211,701	65,076	18,370	37,675	205,364	35,075	189,976	117,334	110,510	18,636	3,479
$6,000 under $8,000	90,521	620,201	82,883	554,800	231,915	220,989	69,804	32,686	40,679	275,003	34,269	222,806	160,675	154,053	22,067	3,775
$8,000 under $10,000	60,537	546,539	56,508	507,211	177,084	174,429	59,539	36,758	41,999	374,897	40,062	356,215	144,221	141,566	41,001	19,582
$10,000 under $12,000	53,030	574,261	46,355	493,067	161,534	153,268	52,221	47,939	36,909	402,140	33,619	354,844	137,350	132,071	36,445	27,104
$12,000 under $14,000	54,699	713,716	49,023	617,626	198,604	190,422	54,278	63,384	49,391	644,633	45,926	578,417	190,863	184,781	48,970	53,573
$14,000 under $16,000	43,795	656,810	40,162	594,692	147,147	144,691	43,793	67,856	38,627	581,444	34,995	518,734	141,779	139,323	38,626	56,345
$16,000 under $18,000	31,077	530,139	29,623	484,619	109,254	107,948	30,971	60,762	29,417	500,819	27,963	455,197	105,380	104,074	29,311	56,463
$18,000 under $20,000	27,278	514,291	26,474	472,610	96,447	94,032	27,127	59,035	26,624	502,287	25,821	459,967	93,580	91,165	26,473	57,495
$20,000 under $25,000	42,274	947,021	39,790	865,867	150,549	149,059	42,180	125,610	39,730	891,826	38,002	828,168	146,838	145,693	39,636	115,337
$25,000 under $30,000	17,954	486,750	16,820	422,677	64,005	63,015	17,581	71,071	17,196	467,445	16,132	405,425	62,836	61,846	16,823	66,891
$30,000 under $50,000	16,337	625,241	12,814	384,578	58,996	57,045	16,285	118,386	14,814	565,398	12,398	377,783	56,022	54,830	14,763	103,433
$50,000 under $100,000	5,417	362,654	3,857	155,779	20,334	19,412	5,390	96,907	5,101	342,920	3,711	153,066	19,732	18,952	5,074	90,477
$100,000 under $200,000	1,219	155,534	887	58,135	4,624	4,389	1,219	57,032	1,121	142,780	839	55,572	4,423	4,224	1,121	51,737
$200,000 under $500,000	195	52,054	151	14,759	727	663	193	22,879	178	47,183	143	14,506	697	640	177	20,574
$500,000 under $1,000,000	13	7,607	**11	**1,420	48	43	13	4,425	10	5,998	**10	**1,346	44	40	10	3,390
$1,000,000 or more	3	5,315	**	**	6	6	3	3,603	3	5,315	**	**	6	6	3	3,603
All returns, summary:																
Under $5,000	241,591	496,033	216,078	538,731	464,878	440,254	53,624	9,776	49,050	39,495	35,913	111,164	190,193	174,459	*165	*137
$5,000 under $10,000	212,824	1,502,474	200,188	1,382,703	553,890	534,219	167,411	80,931	116,913	839,859	107,972	761,460	410,047	394,680	81,579	26,833
$10,000 under $15,000	130,557	1,619,520	116,386	1,415,174	432,250	414,595	129,325	146,724	104,780	1,315,452	96,206	1,173,769	395,977	383,409	103,894	106,388
$15,000 under $20,000	79,322	1,369,697	75,251	1,247,440	280,736	275,766	79,065	152,253	76,188	1,315,869	72,118	1,193,390	272,975	268,005	75,931	144,593
$20,000 or more	83,412	2,642,177	74,330	1,903,213	299,289	293,632	82,864	499,912	78,153	2,468,864	71,235	1,835,865	290,598	286,231	77,607	455,441

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Missouri																
Total	**1,832,973**	**21,957,856**	**1,577,482**	**18,195,901**	**4,782,715**	**4,514,788**	**1,392,584**	**2,935,833**	**1,023,152**	**16,836,503**	**888,644**	**14,010,095**	**3,594,315**	**3,430,693**	**852,683**	**2,362,105**
Under $2,000	218,613	40,205	169,360	244,440	355,794	332,018	*3,015	*135	47,071	−91,085	22,694	60,518	150,105	137,831	*30	*120
$2,000 under $4,000	199,205	580,218	148,069	401,248	366,082	314,344	81,782	5,012	45,277	129,492	27,347	72,366	149,998	131,132	*221	*9
$4,000 under $6,000	196,933	1,008,006	169,812	854,522	406,532	361,585	130,808	39,137	71,955	366,732	61,640	309,810	232,460	206,496	26,989	4,135
$6,000 under $8,000	202,097	1,405,498	173,825	1,155,800	464,946	428,176	175,223	86,502	72,585	493,626	58,364	354,011	239,836	216,253	52,927	13,268
$8,000 under $10,000	166,543	1,472,275	133,155	1,151,950	433,576	393,650	158,633	112,628	84,729	749,673	65,024	565,009	300,998	273,547	77,219	34,190
$10,000 under $12,000	123,382	1,347,190	112,864	1,196,102	321,333	308,818	121,251	129,286	72,616	792,615	66,852	714,020	257,942	250,640	70,706	56,030
$12,000 under $14,000	136,350	1,774,052	128,699	1,628,827	443,008	434,343	133,701	166,164	101,686	1,330,062	95,947	1,211,586	380,946	373,751	99,037	108,065
$14,000 under $16,000	107,888	1,613,942	95,850	1,418,781	331,245	314,686	107,763	180,144	82,398	1,232,987	75,551	1,124,695	297,240	284,624	82,273	122,007
$16,000 under $18,000	82,259	1,389,511	74,774	1,198,751	277,219	268,339	82,259	162,543	67,651	1,147,686	60,166	978,933	242,054	235,390	67,651	126,148
$18,000 under $20,000	105,790	2,012,340	100,703	1,815,832	344,577	341,165	104,486	245,489	95,212	1,812,423	91,434	1,642,019	325,838	322,426	93,908	213,782
$20,000 under $25,000	134,026	3,002,476	127,944	2,809,463	466,879	463,280	133,901	407,888	129,816	2,911,957	125,038	2,748,791	459,861	457,560	129,691	391,389
$25,000 under $30,000	65,790	1,793,460	60,661	1,537,853	227,755	225,946	65,790	284,639	60,659	1,649,543	58,341	1,490,340	217,941	216,148	60,659	251,760
$30,000 under $50,000	72,491	2,617,204	64,647	1,870,563	264,723	256,203	72,366	478,433	71,795	2,590,487	64,266	1,860,557	263,587	255,067	71,670	471,752
$50,000 under $100,000	17,051	1,133,471	13,363	602,523	62,207	57,014	17,051	319,266	15,634	1,040,719	12,463	580,209	59,663	55,377	15,634	289,436
$100,000 under $200,000	3,787	493,101	3,116	231,965	14,293	13,067	3,787	186,374	3,431	449,139	2,943	225,941	13,546	12,504	3,431	169,236
$200,000 under $500,000	673	191,449	564	60,419	2,210	1,873	673	89,660	556	157,890	507	55,317	1,992	1,685	556	73,582
$500,000 under $1,000,000	75	48,814	60	13,352	267	231	75	24,922	64	41,986	53	12,511	245	215	64	21,793
$1,000,000 or more	20	34,443	16	3,511	69	50	20	17,612	17	30,572	14	3,462	63	47	17	15,402
All returns, summary:																
Under $5,000	503,411	1,011,741	390,949	977,397	914,751	823,308	127,046	14,754	128,039	202,205	80,435	270,941	421,917	383,801	4,535	256
$5,000 under $10,000	479,980	3,494,462	403,272	2,830,564	1,112,179	1,006,465	422,415	228,659	193,578	1,446,233	154,634	1,090,774	651,480	581,458	152,851	51,466
$10,000 under $15,000	317,173	3,951,919	291,702	3,552,518	941,331	906,807	312,393	385,261	218,644	2,764,639	205,030	2,541,685	797,588	773,690	214,085	226,379
$15,000 under $20,000	238,496	4,185,116	221,188	3,705,775	776,051	760,544	237,067	498,365	200,919	3,551,133	184,920	3,129,568	706,432	693,141	199,490	399,654
$20,000 or more	293,913	9,314,417	270,371	7,129,648	1,038,403	1,017,664	293,663	1,808,794	281,972	8,872,293	263,625	6,977,127	1,016,898	998,603	281,722	1,684,350
Montana																
Total	**308,652**	**3,356,331**	**263,093**	**2,601,616**	**784,353**	**739,149**	**220,398**	**408,385**	**158,466**	**2,506,638**	**132,698**	**1,922,153**	**593,532**	**565,069**	**129,016**	**320,695**
Under $2,000	44,713	−19,358	36,949	41,163	66,416	59,871	41	297	7,517	−50,254	2,937	4,905	26,991	22,559	41	297
$2,000 under $4,000	42,805	122,848	33,436	92,212	67,427	55,453	19,595	1,362	6,567	19,632	3,384	10,671	22,970	17,561	—	—
$4,000 under $6,000	35,210	175,357	28,703	135,236	61,361	52,237	25,420	7,741	7,378	38,327	4,838	23,159	26,190	20,635	2,328	133
$6,000 under $8,000	29,072	202,374	25,029	160,948	78,494	75,528	22,796	10,981	15,022	104,116	11,872	76,432	61,345	58,469	8,836	2,351
$8,000 under $10,000	20,421	180,961	18,107	155,258	55,963	51,708	19,994	14,003	11,575	102,890	11,085	92,180	42,811	40,954	11,205	5,663
$10,000 under $12,000	21,650	236,099	18,858	204,509	57,364	55,095	20,354	21,140	13,172	144,329	11,187	125,692	46,086	44,160	11,904	10,071
$12,000 under $14,000	21,912	283,611	19,824	237,206	63,977	62,354	21,610	28,327	15,884	206,390	14,539	175,304	54,345	53,408	15,582	18,185
$14,000 under $16,000	20,218	302,995	17,515	240,554	69,923	66,938	19,473	28,597	16,790	252,112	14,149	190,641	62,711	59,726	16,045	21,988
$16,000 under $18,000	16,005	269,904	14,759	240,709	56,722	56,102	15,060	28,931	13,214	223,914	12,565	206,096	52,969	52,625	12,286	22,244
$18,000 under $20,000	12,055	227,228	11,230	197,046	45,770	45,460	11,974	26,578	10,623	200,118	10,388	183,842	43,389	43,355	10,542	21,768
$20,000 under $25,000	22,377	499,606	20,529	411,873	78,556	78,119	22,273	65,681	19,866	444,066	18,456	368,556	73,620	73,212	19,792	55,829
$25,000 under $30,000	7,498	204,578	6,442	152,336	27,233	26,767	7,197	29,666	6,827	186,612	6,121	149,544	26,241	26,067	6,526	25,783
$30,000 under $50,000	11,429	415,066	9,437	243,888	43,332	42,044	11,359	70,776	11,052	402,003	9,087	231,946	42,644	41,373	10,982	68,359
$50,000 under $100,000	2,840	186,137	1,971	71,501	10,192	9,954	2,808	47,561	2,557	168,213	1,793	66,277	9,641	9,478	2,525	43,216
$100,000 under $200,000	392	51,303	262	14,083	1,434	1,348	389	18,238	371	48,330	257	13,966	1,397	1,321	371	17,009
$200,000 under $500,000	51	13,729	**42	**3,094	176	161	51	6,361	**51	**15,840	**40	**2,944	**182	**166	**51	**7,798
$500,000 under $1,000,000	**4	**3,894	**	**	**13	**10	**4	**2,147	**	**	**	**	**	**	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	106,173	188,208	85,029	197,870	164,077	141,054	32,387	4,875	17,728	−13,283	7,805	23,714	61,677	48,931	1,205	336
$5,000 under $10,000	66,048	473,973	57,195	386,947	165,584	153,743	55,459	29,509	30,331	227,994	26,311	183,633	118,630	111,247	21,205	8,108
$10,000 under $15,000	54,046	671,948	47,850	571,260	158,284	154,049	51,783	62,985	37,524	473,702	32,906	400,409	133,225	130,019	35,289	38,118
$15,000 under $20,000	37,794	647,889	34,336	548,764	135,472	131,900	36,688	70,587	32,159	553,160	29,922	481,165	126,275	123,255	31,070	56,139
$20,000 or more	44,591	1,374,313	38,683	896,774	160,936	158,403	44,081	240,429	40,724	1,265,065	35,754	833,232	153,725	151,617	40,247	217,993

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Nebraska																
Total	**626,105**	**7,113,785**	**512,949**	**5,308,652**	**1,614,075**	**1,494,490**	**449,898**	**902,673**	**343,995**	**5,418,853**	**270,633**	**4,031,622**	**1,238,079**	**1,157,074**	**267,283**	**725,486**
Under $2,000	71,992	—84,395	57,841	69,447	138,250	130,471	*30	*65	19,204	—134,816	8,472	19,773	78,682	73,270	*30	*65
$2,000 under $4,000	94,878	285,501	77,796	224,555	145,555	127,144	38,918	4,059	15,741	46,638	8,498	18,649	50,344	40,032	—	—
$4,000 under $6,000	76,143	378,520	59,327	265,072	150,785	125,762	53,849	16,000	23,954	117,305	13,727	55,595	86,136	69,337	5,904	400
$6,000 under $8,000	49,519	343,852	33,026	192,819	116,747	94,917	37,669	18,734	20,059	136,808	12,718	70,631	68,545	54,814	10,202	2,760
$8,000 under $10,000	45,139	398,456	37,892	319,357	97,757	91,259	40,914	33,608	20,598	179,961	15,711	137,117	68,714	64,349	16,376	7,814
$10,000 under $12,000	47,824	526,978	37,331	381,097	142,679	132,611	44,623	41,728	33,466	369,339	26,392	262,711	113,837	106,756	30,487	23,688
$12,000 under $14,000	42,869	555,228	36,763	445,813	142,186	132,121	42,201	53,073	33,659	436,537	28,660	350,426	127,665	120,588	32,991	37,177
$14,000 under $16,000	42,569	639,212	39,827	561,404	135,077	130,111	40,261	65,061	34,640	521,044	31,899	447,771	123,514	118,658	32,332	48,537
$16,000 under $18,000	33,437	570,199	30,842	498,554	116,492	114,275	32,066	62,739	29,562	502,239	27,521	439,773	109,298	107,635	28,191	51,749
$18,000 under $20,000	25,178	474,092	22,652	387,085	88,992	86,282	24,619	52,005	23,627	444,601	21,446	365,664	85,092	82,382	23,068	48,288
$20,000 under $25,000	45,003	1,013,754	38,844	784,610	160,513	156,799	44,445	130,724	42,112	946,551	37,056	749,600	156,179	153,564	41,554	117,787
$25,000 under $30,000	23,861	647,475	20,410	494,953	82,052	80,132	23,436	96,693	22,283	605,340	19,243	465,693	78,272	76,486	21,858	87,763
$30,000 under $50,000	20,012	712,605	14,610	382,294	67,314	64,390	19,237	124,783	17,833	634,569	13,668	358,173	63,050	61,704	17,059	110,323
$50,000 under $100,000	6,137	409,775	4,540	194,376	23,902	22,885	6,087	109,593	5,822	389,886	4,444	187,858	23,197	22,349	5,797	103,995
$100,000 under $200,000	1,327	169,905	1,060	79,326	4,983	4,621	1,326	61,157	1,239	157,906	1,002	75,713	4,810	4,472	1,238	56,255
$200,000 under $500,000	195	54,889	173	25,074	716	644	195	23,734	**196	**64,945	**176	**26,475	**744	**678	**196	**28,885
$500,000 under $1,000,000	19	12,728	**15	**2,816	65	61	19	6,472	**	**	**	**	**	**	**	**
$1,000,000 or more	3	5,010	**	**	10	5	3	2,446	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	205,523	377,479	165,110	415,185	361,608	322,833	62,770	10,461	46,924	—34,156	22,269	60,021	171,683	147,610	1,421	128
$5,000 under $10,000	132,148	944,455	100,772	656,064	287,486	246,720	108,610	62,003	52,632	380,051	36,857	241,744	180,738	154,192	31,091	10,911
$10,000 under $15,000	112,397	1,397,644	93,860	1,088,111	353,658	329,112	106,975	126,497	85,329	1,071,269	71,319	827,944	305,377	286,916	80,129	85,542
$15,000 under $20,000	79,480	1,368,065	73,555	1,185,842	271,768	266,288	76,795	148,109	69,625	1,202,492	64,599	1,038,400	254,029	249,103	66,940	123,896
$20,000 or more	96,557	3,026,142	79,652	1,963,449	339,555	329,537	94,748	555,602	89,485	2,799,197	75,589	1,863,512	326,252	319,253	87,702	505,009
Nevada																
Total	**287,826**	**3,628,711**	**270,789**	**3,115,154**	**673,767**	**656,254**	**227,224**	**517,827**	**140,271**	**2,558,703**	**128,964**	**2,156,397**	**476,612**	**462,056**	**125,123**	**378,944**
Under $2,000	33,751	11,405	31,301	45,261	45,058	43,871	*43	*242	4,392	—11,465	3,017	9,218	12,747	11,765	*41	*158
$2,000 under $4,000	26,500	75,114	25,572	66,731	38,971	37,874	10,878	837	3,097	9,031	2,765	6,865	9,596	9,327	*28	*1
$4,000 under $6,000	33,261	164,375	31,625	154,187	54,388	53,854	27,985	8,457	5,340	26,879	4,784	23,814	15,900	15,394	2,631	296
$6,000 under $8,000	27,124	188,623	25,832	177,787	52,890	51,838	23,982	12,212	12,209	85,904	11,141	79,004	35,112	34,116	9,196	2,929
$8,000 under $10,000	31,185	281,503	28,972	259,436	71,830	67,721	29,341	23,176	11,786	105,378	9,870	88,049	40,868	36,815	10,759	4,826
$10,000 under $12,000	18,865	208,045	17,958	198,398	44,884	42,658	18,435	20,376	10,941	120,127	10,273	116,826	35,105	33,222	10,511	9,208
$12,000 under $14,000	19,282	249,690	18,189	219,856	48,590	47,047	19,124	26,202	11,501	149,019	10,472	123,795	36,504	35,335	11,371	12,581
$14,000 under $16,000	20,805	312,663	19,567	284,476	57,273	56,553	20,775	35,568	14,415	216,566	13,609	196,446	48,191	47,471	14,385	21,727
$16,000 under $18,000	13,615	229,898	13,243	209,037	41,908	41,496	13,303	26,273	10,494	178,181	10,287	162,424	36,930	36,794	10,182	18,305
$18,000 under $20,000	12,102	229,863	11,241	200,699	38,583	37,900	12,102	28,662	9,531	181,316	9,386	166,899	34,826	34,487	9,531	20,401
$20,000 under $25,000	22,360	497,053	20,928	452,350	78,073	76,841	22,321	66,412	20,351	451,457	19,383	415,138	74,694	73,462	20,312	58,555
$25,000 under $30,000	12,159	328,160	11,817	302,774	42,608	42,007	12,158	50,798	10,839	292,945	10,572	272,065	40,326	40,017	10,838	44,082
$30,000 under $50,000	13,016	476,719	11,736	366,323	45,743	44,593	12,995	90,197	12,128	444,097	11,004	342,906	43,765	42,615	12,108	81,919
$50,000 under $100,000	2,895	194,832	2,188	113,643	9,837	9,123	2,886	54,609	2,481	168,249	1,857	97,680	9,167	8,573	2,472	46,629
$100,000 under $200,000	721	95,562	497	47,206	2,523	2,362	713	35,477	624	82,173	442	41,495	2,366	2,220	616	30,009
$200,000 under $500,000	144	41,496	98	12,202	485	415	142	18,997	113	32,125	84	10,285	421	364	113	14,452
$500,000 under $1,000,000	26	17,715	13	3,208	81	66	26	8,414	19	12,951	9	2,778	66	55	19	6,160
$1,000,000 or more	15	25,994	12	1,580	42	35	15	10,920	10	13,770	9	708	28	24	10	6,707
All returns, summary:																
Under $5,000	79,739	175,222	75,030	194,328	112,448	109,938	28,081	5,384	10,561	11,940	8,491	29,136	29,490	28,013	2,524	386
$5,000 under $10,000	72,082	545,798	68,272	509,074	150,689	145,220	64,148	39,540	26,263	203,786	23,086	177,815	84,733	79,404	20,131	7,824
$10,000 under $15,000	47,997	600,731	45,542	547,683	121,206	116,751	47,379	62,060	29,668	374,165	27,571	333,203	95,777	92,039	29,078	32,005
$15,000 under $20,000	36,672	629,428	34,656	564,784	110,032	108,903	36,360	75,021	27,214	471,044	26,456	433,187	95,779	95,270	26,902	50,217
$20,000 or more	51,336	1,677,532	47,289	1,299,285	179,392	175,442	51,256	335,823	46,565	1,497,768	43,360	1,183,055	170,833	167,330	46,488	288,512

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
New Hampshire																
Total	**353,213**	**4,069,320**	**319,722**	**3,412,689**	**877,566**	**828,216**	**280,789**	**521,096**	**187,389**	**3,091,994**	**170,366**	**2,586,710**	**675,018**	**641,673**	**171,723**	**409,478**
Under $2,000	47,453	33,456	42,176	48,871	67,824	63,117	*279	*107	4,196	—7,667	3,285	6,723	20,195	18,065	*278	*106
$2,000 under $4,000	30,288	90,897	24,056	66,824	45,375	37,368	14,465	1,277	3,020	8,073	1,519	3,962	11,018	7,976	—	—
$4,000 under $6,000	33,869	170,342	30,146	141,827	61,199	54,438	28,179	8,858	9,012	45,031	7,583	32,454	32,864	28,530	3,484	254
$6,000 under $8,000	43,542	304,554	40,486	275,360	75,395	69,541	41,470	23,891	13,913	98,026	11,482	77,280	41,440	37,658	11,978	3,978
$8,000 under $10,000	33,384	301,908	30,525	262,140	75,582	72,785	32,922	26,722	16,336	148,476	14,406	120,213	52,647	50,650	15,902	9,300
$10,000 under $12,000	29,344	323,325	25,490	271,820	88,435	82,176	28,514	28,454	20,674	230,010	18,007	192,604	77,291	72,078	20,216	16,770
$12,000 under $14,000	24,609	315,636	22,291	273,256	74,534	70,124	24,491	32,023	17,908	231,595	16,730	205,185	63,291	60,252	17,790	20,400
$14,000 under $16,000	21,776	327,418	21,044	298,834	71,670	70,618	21,689	35,287	18,378	275,714	17,646	248,919	66,632	65,580	18,291	27,702
$16,000 under $18,000	21,241	361,815	20,853	327,700	70,331	69,997	21,198	41,068	19,249	328,090	18,895	297,782	68,064	67,730	19,206	35,329
$18,000 under $20,000	16,394	308,780	15,620	282,892	58,618	57,489	16,332	37,441	16,050	302,451	15,344	278,122	58,274	57,145	15,988	36,331
$20,000 under $25,000	25,941	575,087	24,602	504,926	91,674	88,143	25,941	78,142	24,657	547,430	23,376	481,826	89,077	85,838	24,657	73,111
$25,000 under $30,000	12,788	345,651	12,360	298,400	50,679	49,409	12,741	52,396	12,788	345,651	12,360	298,400	50,679	49,409	12,741	52,396
$30,000 under $50,000	9,044	327,380	7,145	201,091	33,355	31,077	9,034	63,884	8,095	289,589	7,096	199,659	31,452	29,466	8,085	53,727
$50,000 under $100,000	2,993	191,433	2,484	118,462	11,010	10,250	2,987	52,911	2,623	169,652	2,235	107,660	10,317	9,696	2,617	46,981
$100,000 under $200,000	450	57,570	358	27,284	1,575	1,411	450	22,319	411	52,472	331	24,901	1,500	1,357	411	20,068
$200,000 under $500,000	87	25,184	78	12,356	280	249	87	11,584	72	21,128	65	10,444	254	226	72	9,801
$500,000 under $1,000,000	6	3,570	5	276	17	13	6	1,431	**7	**6,274	**6	**575	**23	**17	**7	**3,226
$1,000,000 or more	4	5,313	3	371	13	11	4	3,302	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	94,556	200,277	81,579	175,755	142,662	127,296	26,321	4,816	11,976	21,614	9,311	24,268	48,397	40,573	*1,934	*125
$5,000 under $10,000	93,980	700,880	85,810	619,267	182,713	169,953	88,994	56,039	34,501	270,324	28,964	216,365	109,767	102,306	29,708	13,512
$10,000 under $15,000	64,224	787,856	57,760	680,572	197,550	186,448	63,218	76,531	47,482	590,215	43,345	514,399	173,450	164,765	46,848	50,058
$15,000 under $20,000	49,140	849,118	47,538	773,929	166,038	163,956	49,006	97,743	44,777	777,645	43,277	708,213	160,102	158,020	44,643	86,474
$20,000 or more	51,313	1,531,188	47,035	1,163,166	188,603	180,563	51,250	285,969	48,653	1,432,195	45,469	1,123,464	183,302	176,009	48,590	259,309
New Jersey																
Total	**2,964,986**	**41,344,934**	**2,666,219**	**35,420,519**	**7,600,451**	**7,195,785**	**2,338,206**	**5,956,874**	**1,506,045**	**31,130,375**	**1,367,519**	**26,932,605**	**5,510,272**	**5,221,650**	**1,361,244**	**4,723,859**
Under $2,000	355,885	231,054	315,478	373,162	452,480	424,620	134	482	22,518	—70,302	10,767	37,813	89,988	75,101	133	472
$2,000 under $4,000	283,932	858,600	235,733	661,560	469,448	419,261	138,758	13,307	34,870	107,323	18,730	48,469	114,727	86,369	—	—
$4,000 under $6,000	235,129	1,193,576	197,271	928,844	504,746	436,295	154,924	48,673	57,388	295,140	36,502	151,393	221,576	171,046	13,772	1,129
$6,000 under $8,000	249,618	1,761,389	200,917	1,321,450	542,162	470,896	217,900	121,279	80,004	568,634	61,094	339,757	311,562	261,459	49,804	15,191
$8,000 under $10,000	266,383	2,396,751	241,270	2,028,931	573,158	534,985	261,059	222,961	83,032	749,936	73,115	598,892	273,335	250,353	77,708	44,154
$10,000 under $12,000	210,750	2,300,658	190,916	1,910,390	518,716	493,202	207,335	220,792	107,842	1,182,519	99,353	981,852	371,827	353,437	104,427	80,247
$12,000 under $14,000	200,156	2,588,811	181,372	2,220,326	562,785	529,694	197,716	268,443	119,789	1,566,302	110,561	1,371,506	430,628	406,495	117,549	134,262
$14,000 under $16,000	169,124	2,530,643	159,227	2,260,042	486,135	478,503	168,511	281,697	114,991	1,727,678	109,037	1,530,898	395,775	389,391	114,378	167,712
$16,000 under $18,000	180,173	3,067,691	172,022	2,792,991	576,518	567,364	179,973	354,580	141,091	2,405,516	135,954	2,236,684	506,428	499,490	140,891	252,292
$18,000 under $20,000	152,847	2,901,131	147,149	2,700,768	510,257	499,747	152,847	359,772	126,894	2,414,553	121,460	2,231,197	468,525	458,015	126,894	280,127
$20,000 under $25,000	251,300	5,557,431	238,425	5,037,206	905,413	878,107	249,493	738,582	224,593	4,981,892	216,934	4,607,907	860,384	836,473	222,786	634,189
$25,000 under $30,000	159,389	4,372,992	150,874	3,994,300	558,455	545,356	159,384	672,962	151,202	4,150,026	143,985	3,827,394	544,877	533,076	151,197	624,179
$30,000 under $50,000	197,821	7,218,091	190,050	6,336,108	732,609	722,869	197,696	1,312,065	192,938	7,031,390	186,780	6,236,228	719,879	711,685	192,813	1,271,745
$50,000 under $100,000	43,509	2,834,626	37,748	1,982,696	173,138	163,017	43,509	745,562	40,665	2,650,981	35,922	1,900,016	167,796	158,511	40,665	690,592
$100,000 under $200,000	7,429	971,216	6,537	649,376	28,812	26,885	7,429	344,592	6,879	897,971	6,204	624,268	27,768	26,089	6,879	317,175
$200,000 under $500,000	1,348	374,583	1,068	181,360	4,956	4,403	1,346	158,468	1,187	328,273	972	171,127	4,584	4,117	1,186	138,402
$500,000 under $1,000,000	149	96,563	130	30,973	509	448	149	46,323	131	84,154	121	27,539	481	427	131	40,433
$1,000,000 or more	44	89,128	32	10,035	154	133	43	46,332	31	58,390	28	9,664	132	116	31	31,560
All returns, summary:																
Under $5,000	736,283	1,524,487	636,220	1,407,267	1,103,488	1,016,203	198,975	29,235	81,595	149,647	46,793	165,484	286,671	240,172	3,655	841
$5,000 under $10,000	654,664	4,916,883	554,449	3,906,680	1,438,506	1,269,854	573,800	377,467	196,217	1,501,084	153,415	1,010,839	724,517	604,156	137,762	60,104
$10,000 under $15,000	495,906	6,116,753	450,841	5,202,462	1,320,692	1,260,397	489,653	624,798	282,375	3,542,443	261,955	3,052,901	990,174	947,209	276,322	288,938
$15,000 under $20,000	417,144	7,272,181	399,845	6,682,055	1,333,719	1,308,113	416,729	860,487	328,232	5,754,124	314,410	5,299,236	1,183,009	1,159,619	327,817	625,702
$20,000 or more	660,989	21,514,629	624,864	18,222,055	2,404,046	2,341,218	659,049	4,064,887	617,626	20,183,076	590,946	17,404,144	2,325,901	2,270,494	615,688	3,748,275

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
New Mexico																
Total	**458,148**	**4,792,914**	**409,838**	**4,115,079**	**1,249,190**	**1,205,377**	**315,110**	**571,267**	**256,880**	**3,721,338**	**229,203**	**3,202,820**	**967,510**	**938,053**	**203,083**	**459,460**
Under $2,000	75,482	1,035	60,915	80,048	129,375	119,084	838	213	15,615	—43,537	8,349	28,630	57,415	50,537	39	186
$2,000 under $4,000	48,911	137,735	45,471	133,009	80,994	79,208	16,760	1,491	8,771	27,073	7,033	25,291	32,815	31,197	—	—
$4,000 under $6,000	54,780	277,082	49,665	247,904	127,520	121,723	30,457	9,670	23,757	122,077	21,885	107,058	86,891	82,310	5,376	723
$6,000 under $8,000	55,268	384,087	46,948	316,125	137,126	125,498	47,311	20,773	25,635	178,382	21,496	142,116	86,990	79,413	18,495	4,350
$8,000 under $10,000	39,661	351,556	37,034	338,693	135,413	134,790	37,652	21,408	28,356	251,383	25,983	241,174	114,884	114,345	26,376	11,131
$10,000 under $12,000	34,617	380,154	30,541	325,478	112,569	108,594	33,266	31,623	21,937	239,606	19,468	205,803	88,130	85,582	20,586	15,419
$12,000 under $14,000	24,293	315,028	22,623	297,005	81,104	80,025	24,140	28,868	18,542	242,017	17,326	233,246	72,795	72,114	18,389	18,996
$14,000 under $16,000	24,875	373,374	23,848	344,944	84,807	83,497	24,873	37,090	22,396	336,289	21,454	312,502	80,629	79,746	22,396	31,982
$16,000 under $18,000	20,522	348,018	19,282	320,795	71,215	70,151	20,466	38,523	17,826	302,198	17,204	286,268	66,911	66,431	17,770	31,450
$18,000 under $20,000	16,943	321,985	16,414	304,932	64,168	63,940	16,936	37,145	15,131	287,424	14,698	274,523	60,614	60,478	15,124	31,628
$20,000 under $25,000	29,062	649,005	27,674	597,225	102,830	101,458	28,968	86,024	27,016	603,032	26,069	566,198	100,167	99,116	26,922	76,806
$25,000 under $30,000	15,057	406,560	13,827	344,915	51,147	50,986	14,828	61,670	14,251	384,078	13,155	332,747	50,119	50,033	14,022	57,199
$30,000 under $50,000	14,443	503,514	12,460	331,851	55,194	51,823	14,391	90,807	13,722	477,925	12,098	321,641	54,136	50,789	13,670	84,836
$50,000 under $100,000	3,584	232,374	2,678	101,184	13,446	12,517	3,581	62,268	3,360	217,239	2,573	96,840	12,908	12,029	3,357	57,526
$100,000 under $200,000	518	65,996	372	23,443	1,872	1,742	512	23,223	458	58,023	338	21,680	1,738	1,623	455	20,234
$200,000 under $500,000	113	30,050	74	5,519	352	292	113	13,293	**104	**33,179	**74	**7,103	**361	**303	**103	**14,125
$500,000 under $1,000,000	16	10,409	**12	**2,009	51	42	15	4,310	**	**	**	**	**	**	**	**
$1,000,000 or more	3	4,950	**	**	7	7	3	2,869	3	4,950	**	**	7	7	3	2,869
All returns, summary:																
Under $5,000	144,654	229,929	125,113	296,097	248,949	234,884	30,125	4,834	29,656	7,210	20,261	72,843	108,711	98,283	1,834	314
$5,000 under $10,000	129,448	921,566	114,920	819,682	361,479	345,419	102,893	48,721	72,478	528,169	64,485	471,426	270,284	259,519	48,452	16,076
$10,000 under $15,000	70,955	869,625	64,532	779,405	233,050	227,226	69,449	77,308	51,038	634,478	46,732	578,796	197,697	194,097	49,534	48,318
$15,000 under $20,000	50,295	868,934	48,176	813,750	180,813	178,981	50,232	95,941	44,794	773,056	43,418	733,546	171,382	170,254	44,731	81,157
$20,000 or more	62,796	1,902,860	57,097	1,406,146	224,899	218,867	62,411	344,463	58,914	1,778,426	54,307	1,346,208	219,436	213,900	58,532	313,594
New York																
Total	**6,860,800**	**92,225,091**	**6,162,180**	**77,798,087**	**17,445,624**	**16,460,762**	**5,467,484**	**12,352,765**	**3,306,710**	**63,766,224**	**3,018,411**	**54,091,818**	**12,133,820**	**11,504,153**	**2,884,003**	**8,800,383**
Under $2,000	687,670	159,130	573,594	726,427	974,067	919,261	12,354	5,611	75,265	—347,613	48,901	171,616	261,413	233,416	372	4,453
$2,000 under $4,000	657,565	1,994,376	565,864	1,647,872	1,152,820	1,032,233	301,418	30,294	106,869	333,549	88,118	251,725	426,669	361,049	*6	*102
$4,000 under $6,000	734,280	3,675,914	599,236	2,860,610	1,476,280	1,309,059	525,718	159,821	180,582	906,573	133,193	583,294	670,781	577,780	52,868	3,357
$6,000 under $8,000	631,905	4,417,050	545,189	3,519,983	1,535,261	1,371,892	525,484	261,033	217,289	1,523,370	180,261	1,091,072	802,369	701,498	137,471	34,907
$8,000 under $10,000	634,922	5,693,412	574,558	4,938,504	1,404,407	1,317,556	608,521	506,092	205,132	1,850,300	171,293	1,470,576	704,969	648,738	189,103	103,881
$10,000 under $12,000	526,751	5,771,119	483,416	5,060,962	1,400,324	1,335,199	519,155	546,327	245,425	2,689,870	224,335	2,365,058	910,162	875,654	239,077	181,295
$12,000 under $14,000	491,222	6,367,498	459,130	5,685,906	1,342,730	1,273,900	486,352	652,363	267,209	3,463,995	248,599	3,038,757	986,684	935,526	262,762	276,173
$14,000 under $16,000	445,194	6,682,532	416,770	5,905,461	1,306,049	1,239,057	443,362	724,697	316,256	4,741,671	300,233	4,203,641	1,125,681	1,075,314	315,532	444,734
$16,000 under $18,000	379,896	6,449,947	356,054	5,708,675	1,193,481	1,158,250	379,387	724,682	275,047	4,665,371	261,470	4,152,076	998,293	972,729	274,538	467,405
$18,000 under $20,000	308,651	5,849,397	295,890	5,358,876	991,547	981,510	306,670	698,223	234,866	4,459,073	225,519	4,115,308	877,322	868,792	232,885	473,779
$20,000 under $25,000	565,154	12,595,744	551,699	11,622,624	1,866,117	1,845,120	564,311	1,628,261	464,245	10,364,509	455,354	9,707,724	1,712,005	1,683,013	463,425	1,259,576
$25,000 under $30,000	326,978	8,903,267	312,640	7,911,346	1,088,339	1,054,378	326,510	1,294,450	290,511	7,917,541	280,670	7,114,845	1,035,801	1,007,231	290,043	1,098,450
$30,000 under $50,000	350,727	12,653,995	328,016	10,683,669	1,258,967	1,220,903	348,968	2,105,705	322,824	11,684,152	308,569	10,134,782	1,213,258	1,181,260	321,300	1,902,958
$50,000 under $100,000	95,488	6,352,087	80,714	4,146,997	347,252	324,276	94,975	1,476,109	84,262	5,598,541	74,285	3,844,907	326,856	308,848	83,764	1,274,874
$100,000 under $200,000	19,089	2,562,986	15,360	1,338,726	68,993	61,792	19,004	779,703	16,510	2,219,525	13,993	1,238,713	64,320	58,215	16,449	668,865
$200,000 under $500,000	4,536	1,280,835	3,502	540,060	16,326	14,193	4,524	446,806	3,810	1,078,436	3,136	484,340	14,893	13,127	3,801	371,442
$500,000 under $1,000,000	553	372,115	395	87,677	1,920	1,606	553	146,183	443	298,825	352	78,915	1,703	1,453	443	115,214
$1,000,000 or more	219	443,689	153	53,710	744	577	218	166,406	165	318,536	130	44,469	641	510	164	118,919
All returns, summary:																
Under $5,000	1,710,814	3,803,725	1,423,990	3,595,719	2,828,542	2,558,916	578,068	100,307	269,692	383,049	200,622	666,841	987,856	843,084	28,217	5,664
$5,000 under $10,000	1,635,528	12,136,156	1,434,451	10,097,678	3,714,293	3,391,085	1,395,427	862,543	515,445	3,883,130	421,144	2,901,442	1,878,345	1,679,397	351,603	141,035
$10,000 under $15,000	1,246,814	15,461,502	1,157,599	13,669,569	3,431,739	3,257,369	1,234,023	1,547,001	684,618	8,652,239	638,632	7,625,355	2,508,167	2,391,662	673,498	688,979
$15,000 under $20,000	904,900	15,656,991	853,661	14,050,311	2,802,392	2,730,547	900,903	1,799,291	654,185	11,367,741	621,524	10,249,484	2,389,975	2,336,353	651,296	1,154,408
$20,000 or more	1,362,744	45,164,717	1,292,479	36,384,809	4,668,658	4,522,845	1,359,063	8,043,623	1,182,770	39,480,064	1,136,489	32,648,696	4,369,477	4,253,657	1,179,389	6,810,297

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
North Carolina																
Total	**2,079,946**	**22,045,156**	**1,886,174**	**18,653,341**	**5,243,810**	**5,052,283**	**1,494,685**	**2,620,772**	**1,155,400**	**17,224,473**	**1,047,034**	**14,612,101**	**3,981,562**	**3,840,360**	**947,807**	**2,140,211**
Under $2,000	290,470	207,384	237,065	268,472	432,305	413,583	*2,985	*30	46,422	—31,885	31,530	51,265	152,053	139,512	**1,249	**1,101
$2,000 under $4,000	279,617	814,491	246,446	729,171	467,180	440,388	107,052	10,401	57,661	165,553	38,907	123,379	182,930	169,644	**	**
$4,000 under $6,000	255,644	1,322,097	236,490	1,212,641	497,263	469,027	188,433	58,664	85,555	451,599	76,429	430,972	268,317	249,033	33,805	5,332
$6,000 under $8,000	247,466	1,734,127	226,295	1,497,111	630,389	592,629	207,338	94,266	24,075	881,586	108,122	713,500	423,432	392,130	87,690	26,948
$8,000 under $10,000	156,171	1,397,769	136,274	1,170,226	436,962	409,986	145,249	98,918	00,338	898,262	85,002	728,783	338,656	317,649	89,416	47,680
$10,000 under $12,000	149,153	1,619,871	141,495	1,484,124	432,803	425,840	144,997	140,801	99,859	1,092,752	93,848	996,132	355,854	351,586	96,951	76,864
$12,000 under $14,000	135,400	1,752,810	128,437	1,588,942	428,980	416,825	133,539	162,485	16,281	1,506,273	110,765	1,376,660	404,670	393,763	114,420	127,501
$14,000 under $16,000	133,693	2,009,190	128,856	1,870,371	423,209	417,168	133,494	213,890	17,746	1,769,428	115,347	1,672,605	404,247	398,206	117,547	177,220
$16,000 under $18,000	98,386	1,664,789	93,742	1,545,129	353,231	350,614	98,187	173,080	92,832	1,571,089	88,511	1,463,460	343,953	341,336	92,633	158,963
$18,000 under $20,000	79,305	1,498,551	77,174	1,351,777	250,624	249,617	79,305	179,381	73,166	1,384,282	71,433	1,253,777	240,762	239,954	73,166	160,394
$20,000 under $25,000	110,613	2,461,537	107,298	2,276,721	381,375	380,077	110,414	324,611	05,006	2,333,380	101,906	2,182,653	371,874	370,576	104,807	304,371
$25,000 under $30,000	69,998	1,906,690	66,422	1,611,413	251,741	240,308	69,798	275,940	69,674	1,897,346	66,297	1,606,704	250,968	239,734	69,474	274,166
$30,000 under $50,000	53,921	1,960,498	43,631	1,186,161	183,582	176,077	53,791	364,831	47,980	1,738,031	43,132	1,178,222	172,873	169,511	47,850	305,063
$50,000 under $100,000	16,333	1,096,188	13,343	580,045	59,781	56,727	16,327	293,941	15,282	1,017,528	12,748	564,435	57,123	54,684	15,276	267,452
$100,000 under $200,000	3,238	420,189	2,751	225,894	12,448	11,697	3,238	148,968	3,047	393,943	2,631	217,283	12,036	11,398	3,047	138,578
$200,000 under $500,000	485	138,529	409	46,264	1,749	1,558	485	61,465	430	121,248	384	43,806	1,639	1,493	430	52,989
$500,000 under $1,000,000	46	29,211	40	8,372	166	144	46	13,469	**46	**34,059	**42	**8,466	**175	**151	**46	**15,589
$1,000,000 or more	7	11,236	6	507	22	18	7	5,633	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	653,858	1,399,830	556,682	1,339,231	1,050,782	1,000,754	166,376	26,172	123,569	222,618	83,114	249,657	405,460	378,103	*2,525	*1,166
$5,000 under $10,000	575,510	4,076,039	525,888	3,538,390	1,413,317	1,324,859	484,681	236,106	290,482	2,142,497	256,876	1,798,241	959,928	889,865	209,635	79,895
$10,000 under $15,000	350,146	4,326,110	334,317	3,967,409	1,063,231	1,041,396	343,930	402,247	273,941	3,439,680	261,428	3,159,583	954,180	936,288	268,973	286,399
$15,000 under $20,000	245,791	4,219,101	235,387	3,872,934	825,616	818,668	245,592	467,390	225,943	3,884,144	218,476	3,603,050	795,306	788,557	225,744	414,542
$20,000 or more	254,641	8,024,077	233,900	5,935,377	890,864	866,606	254,106	1,488,857	241,465	7,535,534	227,140	5,801,569	866,688	847,547	240,930	1,358,208
North Dakota																
Total	**259,946**	**2,782,165**	**212,082**	**1,941,761**	**665,749**	**633,247**	**184,534**	**345,553**	**143,096**	**2,140,634**	**110,665**	**1,477,107**	**518,545**	**497,369**	**110,500**	**276,678**
Under $2,000	34,305	—31,486	26,552	37,740	60,635	59,303	*59	*344	8,721	—48,670	3,772	13,106	30,392	29,972	*57	*341
$2,000 under $4,000	40,227	123,430	35,366	96,420	64,808	61,768	17,743	1,884	5,456	17,927	3,302	6,946	22,643	22,141	—	—
$4,000 under $6,000	37,358	187,193	27,886	131,128	69,768	62,154	27,061	8,826	13,581	66,495	6,648	29,687	42,513	37,382	3,424	526
$6,000 under $8,000	20,264	143,314	17,077	119,442	49,876	46,816	16,209	8,433	10,015	70,591	8,547	60,334	36,176	34,856	5,995	1,945
$8,000 under $10,000	15,890	143,738	12,955	112,072	42,918	41,837	13,648	10,276	10,090	92,382	7,272	61,466	34,569	33,516	7,851	4,669
$10,000 under $12,000	19,120	208,274	15,427	134,886	58,867	54,207	18,005	16,712	14,431	156,173	12,571	106,033	52,339	49,051	13,316	10,189
$12,000 under $14,000	18,908	244,070	15,848	173,249	60,732	58,073	18,617	21,717	14,338	184,788	12,048	128,657	52,566	50,593	14,075	14,099
$14,000 under $16,000	15,344	231,745	12,960	178,945	49,095	47,228	15,127	23,539	12,956	195,494	11,173	154,189	46,072	44,481	12,739	18,213
$16,000 under $18,000	13,271	224,529	11,538	173,301	48,067	46,604	12,944	23,601	11,786	199,297	10,677	160,210	46,273	44,810	11,459	19,914
$18,000 under $20,000	8,609	163,288	7,205	129,708	30,090	28,698	8,566	19,168	7,506	141,974	6,378	114,619	27,608	26,492	7,463	16,002
$20,000 under $25,000	17,289	382,639	14,976	297,520	60,660	59,961	17,277	50,820	16,121	355,297	14,100	287,288	59,492	58,793	16,106	45,325
$25,000 under $30,000	8,589	232,897	6,536	154,769	31,778	30,274	8,578	32,979	8,005	217,516	6,536	154,769	30,610	29,690	7,994	30,074
$30,000 under $50,000	7,201	254,291	5,566	119,284	24,404	22,851	7,133	44,904	6,833	240,590	5,541	118,716	23,711	22,467	6,765	41,963
$50,000 under $100,000	3,055	200,322	1,832	59,512	11,922	11,473	3,051	53,835	2,768	180,496	1,758	58,027	11,496	11,161	2,764	46,676
$100,000 under $200,000	463	59,287	320	21,001	1,924	1,811	463	21,542	**489	**70,262	**342	*23,061	**2,085	**1,964	**489	**26,743
$200,000 under $500,000	**53	**14,636	**38	**2,785	**205	**189	**53	**6,974	**	**	**	**	**	**	**	**
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:																
Under $5,000	90,748	165,970	71,282	172,598	158,843	148,538	27,020	4,513	22,004	4,610	9,788	31,876	76,363	71,163	970	354
$5,000 under $10,000	57,296	400,218	48,554	324,204	129,162	123,340	47,700	25,250	25,859	194,115	19,753	139,662	89,930	86,704	16,357	7,127
$10,000 under $15,000	44,701	549,268	37,123	389,920	141,583	133,500	43,180	47,673	34,791	428,641	29,816	308,264	126,238	120,213	33,298	32,144
$15,000 under $20,000	30,551	522,638	25,855	400,168	105,268	101,310	30,079	57,064	26,226	449,086	23,031	355,444	98,620	95,214	25,754	46,273
$20,000 or more	36,650	1,144,072	29,268	654,870	130,893	126,559	36,555	211,053	34,216	1,064,182	28,277	641,861	127,394	124,075	34,121	190,780

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Ohio																
Total	**4,230,461**	**53,076,522**	**3,883,501**	**46,032,886**	**10,745,442**	**10,271,056**	**3,299,335**	**7,334,401**	**2,189,821**	**38,857,412**	**2,023,447**	**33,796,834**	**7,993,800**	**7,674,720**	**1,940,445**	**5,544,206**
Under $2,000	529,189	380,202	467,621	559,649	727,683	685,184	342	1,522	52,084	−100,138	31,108	78,899	181,557	152,289	342	1,522
$2,000 under $4,000	461,195	1,414,543	400,081	1,168,210	715,086	633,909	216,741	19,563	82,861	268,293	66,680	186,578	261,410	213,950	—	—
$4,000 under $6,000	363,754	1,851,131	314,519	1,479,263	700,599	614,435	273,084	79,904	113,822	590,460	99,488	472,541	367,195	311,417	45,810	5,670
$6,000 under $8,000	318,597	2,231,543	277,705	1,897,948	769,529	706,746	281,029	136,033	117,682	835,036	91,305	684,431	454,099	409,762	98,019	21,524
$8,000 under $10,000	354,165	3,175,076	327,202	2,757,132	856,338	813,868	339,043	267,172	138,732	1,247,120	126,223	1,078,951	525,126	507,069	123,676	61,126
$10,000 under $12,000	334,255	3,650,225	315,900	3,311,719	826,631	804,308	329,884	373,887	167,771	1,829,371	155,110	1,613,481	605,295	588,407	163,400	130,859
$12,000 under $14,000	336,637	4,373,237	324,996	3,996,031	924,164	887,436	335,842	488,608	212,338	2,759,262	205,910	2,530,544	745,897	721,871	211,543	251,974
$14,000 under $16,000	292,465	4,379,017	280,690	4,099,917	922,302	906,603	290,397	498,859	208,051	3,123,296	201,950	2,979,940	788,738	776,705	207,231	303,238
$16,000 under $18,000	283,690	4,825,711	274,758	4,452,839	931,814	915,931	283,424	578,004	231,930	3,947,781	224,504	3,647,084	851,143	837,675	231,664	427,492
$18,000 under $20,000	235,494	4,467,620	224,892	4,096,407	801,896	784,985	232,872	569,161	197,866	3,748,040	191,387	3,484,288	736,038	722,651	196,353	445,888
$20,000 under $25,000	352,392	7,844,680	335,839	7,143,122	1,230,466	1,207,691	349,469	1,086,330	326,830	7,286,135	313,675	6,673,341	1,190,123	1,170,144	323,907	976,881
$25,000 under $30,000	169,232	4,593,472	163,703	4,312,974	590,512	586,087	167,928	731,002	153,671	4,172,272	150,069	3,948,996	562,933	560,005	152,367	643,854
$30,000 under $50,000	150,543	5,567,043	135,337	4,351,444	558,153	546,187	150,519	1,080,467	141,120	5,202,096	128,114	4,123,958	543,033	532,496	141,096	984,059
$50,000 under $100,000	38,608	2,585,133	31,796	1,585,991	150,059	140,745	38,542	724,326	35,608	2,369,998	29,857	1,501,243	142,761	134,635	35,608	658,726
$100,000 under $200,000	8,488	1,096,067	7,009	603,790	33,985	31,410	8,464	400,651	7,899	1,022,658	6,722	587,574	32,616	30,406	7,875	375,741
$200,000 under $500,000	1,550	429,261	1,288	186,338	5,472	4,896	1,548	187,957	1,377	378,104	1,193	176,523	5,144	4,651	1,375	163,250
$500,000 under $1,000,000	149	97,885	116	22,180	546	460	149	46,476	132	86,111	108	21,102	505	427	132	40,951
$1,000,000 or more	58	114,676	49	7,933	207	175	58	64,478	47	91,516	44	7,361	187	160	47	51,451
All returns, summary:																
Under $5,000	1,141,516	2,482,502	994,233	2,259,892	1,706,475	1,560,585	330,238	47,926	175,540	354,725	132,683	397,075	566,922	477,204	16,175	2,696
$5,000 under $10,000	885,384	6,569,993	792,895	5,602,310	2,062,760	1,893,557	780,001	456,269	329,641	2,486,046	282,121	2,104,324	1,222,465	1,117,283	251,672	87,146
$10,000 under $15,000	826,316	10,275,478	788,065	9,368,891	2,184,879	2,114,962	819,481	1,129,228	480,441	6,041,494	457,263	5,496,630	1,699,433	1,649,101	474,854	526,588
$15,000 under $20,000	656,225	11,420,332	633,171	10,588,022	2,221,928	2,184,301	652,938	1,379,291	537,515	9,366,256	521,598	8,758,708	2,027,678	1,998,208	535,337	1,032,864
$20,000 or more	721,020	22,328,217	675,137	18,213,772	2,569,400	2,517,651	716,677	4,321,687	666,684	20,608,891	629,782	17,040,098	2,477,302	2,432,924	662,407	3,894,913
Oklahoma																
Total	**1,027,974**	**11,646,800**	**884,282**	**9,474,445**	**2,680,398**	**2,524,127**	**762,139**	**1,523,743**	**611,148**	**9,239,394**	**518,569**	**7,523,953**	**2,118,766**	**1,998,565**	**487,732**	**1,251,814**
Under $2,000	119,760	−19,087	86,590	123,304	195,419	175,260	*228	*907	23,266	−80,314	7,083	37,384	82,578	71,863	*178	*311
$2,000 under $4,000	117,441	344,204	99,996	281,706	208,823	192,286	42,355	3,304	33,929	99,610	25,005	77,738	96,713	86,154	—	—
$4,000 under $6,000	137,774	682,579	116,101	520,854	269,589	242,099	98,911	27,793	58,796	288,332	44,996	194,985	172,496	150,386	23,941	2,259
$6,000 under $8,000	120,844	833,012	108,570	704,901	332,297	317,663	98,285	45,128	61,945	438,803	53,929	350,763	245,690	236,434	39,782	11,410
$8,000 under $10,000	92,506	822,321	82,265	738,080	235,501	214,375	87,829	62,416	52,703	475,489	43,012	389,466	185,004	164,274	48,026	23,898
$10,000 under $12,000	70,019	773,772	61,816	653,255	205,886	198,231	69,142	67,964	51,790	573,958	44,847	475,322	180,377	173,828	50,913	42,925
$12,000 under $14,000	75,329	978,556	61,253	760,817	240,795	222,526	75,109	95,258	55,919	726,495	48,729	605,225	212,288	198,692	55,699	61,731
$14,000 under $16,000	56,791	853,363	53,227	769,141	175,349	166,509	55,483	87,636	47,606	716,143	45,478	652,743	154,977	147,243	46,298	70,433
$16,000 under $18,000	51,428	872,437	48,168	804,018	180,591	178,023	50,677	94,131	47,954	814,419	44,694	755,308	171,657	169,089	47,452	85,885
$18,000 under $20,000	44,244	836,133	41,619	770,587	155,072	152,674	43,416	95,156	42,341	798,869	39,964	739,025	147,544	145,146	41,513	90,893
$20,000 under $25,000	62,750	1,390,325	57,993	1,237,717	209,020	204,195	62,728	186,756	60,435	1,337,057	56,930	1,213,537	204,615	201,037	60,413	177,607
$25,000 under $30,000	34,417	928,131	29,525	723,595	117,254	112,920	33,793	146,319	32,897	885,921	28,852	714,011	114,667	110,956	32,273	137,561
$30,000 under $50,000	31,991	1,176,580	27,588	839,288	109,661	106,173	31,553	211,897	30,192	1,113,777	26,287	810,437	107,368	104,105	29,919	196,385
$50,000 under $100,000	9,782	642,589	7,405	337,415	34,271	31,109	9,732	178,025	8,784	577,184	6,735	310,650	32,546	29,756	8,734	157,197
$100,000 under $200,000	2,265	293,295	1,661	148,456	8,635	8,109	2,265	103,921	2,017	262,555	1,558	140,504	8,126	7,710	2,017	91,148
$200,000 under $500,000	537	151,870	435	45,896	1,909	1,697	537	70,062	490	137,557	402	41,508	1,816	1,626	490	63,208
$500,000 under $1,000,000	68	44,585	49	10,975	235	201	68	21,901	62	40,341	48	10,963	223	195	62	19,792
$1,000,000 or more	28	42,135	21	4,440	91	77	28	25,171	22	33,197	20	4,384	81	71	22	19,172
All returns, summary:																
Under $5,000	313,912	668,927	254,587	681,647	571,380	515,263	91,125	13,274	95,898	196,069	63,204	241,617	293,985	255,783	14,390	1,076
$5,000 under $10,000	274,413	1,994,102	238,935	1,687,198	670,249	626,420	236,483	126,274	134,741	1,025,852	110,821	808,719	488,496	453,328	97,537	36,801
$10,000 under $15,000	172,095	2,139,876	148,105	1,765,683	523,138	491,354	170,749	205,793	128,875	1,606,397	114,467	1,369,682	460,224	435,325	127,529	135,647
$15,000 under $20,000	125,716	2,174,386	117,978	1,992,135	434,555	426,609	123,078	234,351	116,735	2,023,487	109,245	1,857,941	406,619	398,673	114,346	216,219
$20,000 or more	141,838	4,669,510	124,677	3,347,781	481,076	464,481	140,704	944,052	134,899	4,387,589	120,832	3,245,994	469,442	455,456	133,930	862,070

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions other than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Oregon																
Total	**987,121**	**11,815,359**	**862,570**	**9,447,258**	**2,495,557**	**2,373,520**	**728,656**	**1,499,678**	**549,276**	**9,004,455**	**473,047**	**7,159,924**	**1,916,784**	**1,823,803**	**446,339**	**1,184,821**
Under $2,000	110,839	40,178	91,379	109,808	161,088	147,450	*650	*1,089	17,469	—48,757	5,207	13,119	65,089	51,866	*630	*740
$2,000 under $4,000	129,961	377,400	113,605	316,146	215,845	195,140	52,596	5,367	29,023	77,480	22,119	53,957	88,406	78,063	—	—
$4,000 under $6,000	98,055	491,592	71,958	336,935	214,390	192,641	57,228	17,468	40,600	208,277	25,590	124,150	132,927	119,048	7,644	1,277
$6,000 under $8,000	97,499	691,699	87,761	559,736	235,837	220,493	75,692	40,646	46,421	333,531	39,422	232,958	166,151	151,450	27,133	8,095
$8,000 under $10,000	90,892	812,722	81,295	697,302	195,166	187,692	86,611	67,219	36,282	329,408	34,554	291,946	120,232	117,741	34,492	17,871
$10,000 under $12,000	68,955	768,848	59,450	612,939	179,509	170,447	66,638	73,564	42,806	478,518	36,092	360,844	144,378	136,422	40,820	36,223
$12,000 under $14,000	61,041	797,438	56,353	696,630	182,671	173,940	60,738	79,338	43,571	572,101	39,103	483,816	156,023	147,292	43,268	49,999
$14,000 under $16,000	67,354	1,012,260	64,967	929,427	217,638	215,817	67,345	107,983	53,821	809,352	52,597	749,049	193,591	192,598	53,812	79,897
$16,000 under $18,000	44,697	758,003	41,220	695,362	155,027	150,887	44,448	85,459	38,905	659,197	37,083	628,428	143,445	140,133	38,656	68,522
$18,000 under $20,000	52,146	994,799	48,830	861,639	167,290	164,062	51,887	118,418	44,230	843,126	43,037	766,132	152,005	149,604	43,971	96,146
$20,000 under $25,000	79,471	1,781,386	73,387	1,583,059	281,009	275,142	79,455	233,233	75,915	1,699,642	70,674	1,523,515	275,950	270,706	75,899	217,605
$25,000 under $30,000	37,210	1,007,751	32,427	747,395	124,109	119,927	36,581	147,697	34,496	933,653	30,337	710,314	117,655	113,473	34,491	137,047
$30,000 under $50,000	37,507	1,339,342	31,600	921,860	123,590	120,107	37,392	241,586	35,239	1,258,166	29,491	868,034	120,377	117,008	35,124	224,164
$50,000 under $100,000	9,670	646,314	6,923	274,721	36,205	34,100	9,571	167,634	8,884	591,242	6,430	255,500	34,673	32,953	8,785	149,510
$100,000 under $200,000	1,493	187,643	1,150	76,193	5,025	4,660	1,493	67,071	1,314	165,172	1,055	71,219	4,787	4,481	1,314	57,514
$200,000 under $500,000	296	82,022	236	23,659	1,049	927	296	34,576	273	74,278	232	23,268	1,003	890	273	31,184
$500,000 under $1,000,000	32	21,230	26	3,872	100	81	32	9,139	**27	**20,072	**24	**3,675	**92	**75	**27	**9,027
$1,000,000 or more	3	4,731	3	575	9	7	3	2,190	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	285,396	617,979	240,185	571,330	473,623	431,411	76,464	12,004	62,495	102,987	37,216	111,674	207,550	181,493	*635	*741
$5,000 under $10,000	241,850	1,795,613	205,813	1,448,597	548,703	512,005	196,313	119,787	107,300	796,951	89,676	604,456	365,255	336,675	69,264	27,242
$10,000 under $15,000	161,646	2,026,057	146,645	1,737,626	468,577	450,288	159,022	200,292	112,440	1,429,920	100,785	1,196,760	392,353	375,170	110,147	123,252
$15,000 under $20,000	132,547	2,305,291	124,175	2,058,371	433,558	424,865	132,034	264,470	110,893	1,932,374	107,127	1,791,508	397,089	390,879	110,380	207,534
$20,000 or more	165,682	5,070,419	145,752	3,631,334	571,096	554,951	164,823	903,126	156,148	4,742,223	138,243	3,455,525	554,537	539,586	155,913	826,051
Pennsylvania																
Total	**4,627,499**	**56,911,542**	**4,155,085**	**48,283,367**	**11,377,399**	**10,833,629**	**3,639,958**	**7,771,283**	**2,150,072**	**42,715,122**	**2,212,529**	**36,340,992**	**8,498,935**	**8,165,087**	**2,157,710**	**6,106,434**
Under $2,000	497,076	285,333	445,573	484,034	657,511	636,692	6,066	2,205	43,471	—105,404	25,110	78,717	134,495	126,501	96	1,604
$2,000 under $4,000	522,918	1,519,540	425,624	1,171,339	883,579	763,237	202,527	17,658	104,658	300,942	71,119	188,613	343,084	288,282	—	—
$4,000 under $6,000	480,453	2,378,839	391,817	1,831,609	878,044	773,222	380,605	110,715	128,309	646,588	91,667	379,130	414,862	360,180	52,124	5,906
$6,000 under $8,000	460,284	3,205,899	389,939	2,633,121	929,722	847,843	415,427	221,774	150,026	1,042,439	114,740	734,421	500,097	449,676	111,850	33,535
$8,000 under $10,000	354,006	3,171,363	318,583	2,743,529	936,242	896,354	332,494	254,942	186,996	1,681,650	170,648	1,465,346	703,777	676,855	165,906	90,714
$10,000 under $12,000	354,269	3,880,176	323,255	3,338,578	923,873	874,874	350,990	382,814	185,772	2,037,094	167,117	1,713,878	675,877	638,773	183,092	147,688
$12,000 under $14,000	341,187	4,413,531	327,625	4,030,136	940,490	914,223	339,881	463,511	230,775	2,984,803	220,763	2,689,302	773,979	752,925	229,690	269,809
$14,000 under $16,000	329,190	4,932,537	320,140	4,564,202	1,007,372	988,576	328,755	547,748	258,864	3,887,463	252,494	3,647,944	909,133	896,297	258,429	389,157
$16,000 under $18,000	285,609	4,827,062	271,478	4,372,413	852,278	836,053	284,102	576,208	227,450	3,844,803	215,661	3,520,307	771,503	758,803	225,943	418,640
$18,000 under $20,000	236,665	4,490,035	227,139	4,131,674	771,109	755,994	236,266	570,897	213,481	4,054,697	205,911	3,739,879	739,753	726,545	213,282	494,145
$20,000 under $25,000	374,570	8,325,962	361,629	7,523,339	1,224,536	1,210,236	374,371	1,174,682	348,113	7,743,342	336,171	7,047,664	1,194,286	1,181,484	347,814	1,060,610
$25,000 under $30,000	169,200	4,599,176	161,192	4,083,326	571,164	563,257	167,896	719,154	160,786	4,368,543	156,501	3,967,369	554,239	549,651	159,482	674,304
$30,000 under $50,000	166,806	6,143,973	147,090	4,847,401	592,886	578,170	165,354	1,184,341	159,582	5,872,168	142,247	4,726,456	582,392	569,473	158,130	1,119,813
$50,000 under $100,000	45,052	2,966,353	35,854	1,749,576	171,712	161,278	45,041	827,035	42,640	2,812,188	34,786	1,711,057	166,580	157,519	42,629	780,798
$100,000 under $200,000	8,371	1,081,932	6,685	565,653	30,280	27,809	8,341	393,962	7,519	967,481	6,221	526,886	28,726	26,636	7,513	350,241
$200,000 under $500,000	1,622	456,294	1,293	178,119	5,858	5,179	1,621	204,371	1,445	406,566	1,220	170,434	5,476	4,904	1,445	182,279
$500,000 under $1,000,000	165	108,992	127	25,966	562	477	165	53,678	146	95,375	121	24,805	529	454	146	46,596
$1,000,000 or more	56	124,544	42	9,352	181	155	56	65,590	39	74,386	32	8,786	147	129	39	40,595
All returns, summary:																
Under $5,000	1,259,397	2,875,941	1,061,036	2,502,945	1,953,574	1,753,214	396,042	64,494	203,703	444,710	131,004	400,417	645,772	558,255	17,272	2,657
$5,000 under $10,000	1,055,340	7,685,033	910,500	6,360,688	2,331,524	2,164,134	941,077	542,800	409,757	3,121,503	342,280	2,445,810	1,450,543	1,343,239	312,704	129,103
$10,000 under $15,000	872,455	10,864,774	823,561	9,766,789	2,392,798	2,302,858	867,641	1,127,095	552,362	6,998,870	520,625	6,247,973	1,919,170	1,850,082	548,368	610,214
$15,000 under $20,000	674,465	11,678,568	646,076	10,670,215	2,102,324	2,066,862	672,353	1,414,082	563,980	9,809,989	541,321	9,063,337	1,951,075	1,923,261	562,068	1,109,224
$20,000 or more	765,842	23,807,226	713,912	18,982,732	2,597,179	2,546,561	762,845	4,622,813	720,270	22,340,050	677,299	18,183,456	2,532,375	2,490,250	717,298	4,255,236

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Rhode Island																
Total	**385,429**	**4,429,605**	**352,650**	**3,858,025**	**933,928**	**887,043**	**301,210**	**565,717**	**195,073**	**3,314,121**	**179,993**	**2,895,753**	**699,730**	**671,309**	**177,062**	**439,583**
Under $2,000	45,098	31,662	41,569	51,689	52,901	51,591	*5	*26	2,231	—5,862	1,065	4,513	5,641	5,328	*5	*26
$2,000 under $4,000	49,911	149,554	44,785	127,395	76,037	69,247	22,122	1,751	6,327	21,037	5,928	18,933	21,776	21,552	—	—
$4,000 under $6,000	38,311	193,958	32,848	165,615	67,631	61,451	29,805	10,513	9,583	46,273	7,883	35,036	35,287	31,589	2,072	246
$6,000 under $8,000	39,805	278,018	35,585	242,183	71,577	63,995	38,273	20,476	12,268	85,717	9,128	62,199	34,905	29,007	11,592	3,260
$8,000 under $10,000	36,989	334,139	31,604	274,892	85,275	75,653	35,935	29,042	18,390	167,682	15,572	136,070	63,394	56,998	17,364	9,318
$10,000 under $12,000	30,902	338,552	28,251	296,928	77,863	74,951	30,827	34,481	17,331	191,137	15,855	164,984	60,378	58,838	17,256	14,730
$12,000 under $14,000	24,981	322,864	23,920	298,505	79,925	77,703	24,964	30,857	18,944	246,055	18,653	231,975	70,745	68,922	18,927	20,754
$14,000 under $16,000	25,071	373,913	23,843	336,867	90,621	88,010	25,042	37,690	22,197	330,736	21,307	300,683	85,862	83,831	22,168	31,329
$16,000 under $18,000	20,036	337,713	19,597	310,409	64,636	64,157	20,036	38,951	17,569	295,882	17,159	274,677	60,630	60,426	17,569	32,034
$18,000 under $20,000	19,078	360,661	18,558	335,322	66,155	64,916	19,042	44,321	18,494	349,883	18,008	325,523	65,194	63,989	18,458	42,674
$20,000 under $25,000	29,099	642,979	27,515	577,768	106,767	104,575	29,056	84,800	27,915	616,673	26,874	569,744	104,939	103,360	27,872	80,222
$25,000 under $30,000	11,578	314,988	11,335	295,271	36,002	35,886	11,560	48,800	10,077	272,087	9,921	257,867	34,385	34,298	10,059	38,524
$30,000 under $50,000	10,246	368,896	9,607	308,662	41,692	39,325	10,222	62,780	9,844	355,881	9,281	297,627	40,519	38,152	9,820	60,645
$50,000 under $100,000	3,476	237,471	2,933	162,689	13,633	12,653	3,475	65,714	3,141	212,790	2,711	147,072	13,039	12,214	3,140	57,100
$100,000 under $200,000	688	91,461	569	52,283	2,648	2,439	686	32,523	621	82,538	523	47,934	2,505	2,335	619	28,847
$200,000 under $500,000	145	40,138	121	19,408	515	451	145	16,570	**141	**45,615	**125	**20,918	**531	**470	**141	**19,872
$500,000 under $1,000,000	12	7,552	**10	**2,139	42	35	12	3,898	**	**	**	**	**	**	**	**
$1,000,000 or more	3	5,086	**	**	8	5	3	2,523	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	112,341	258,725	100,436	244,275	162,607	150,150	33,856	4,829	14,104	39,391	11,313	41,862	48,138	44,127	*915	*83
$5,000 under $10,000	97,773	728,606	85,955	617,499	190,814	171,787	92,284	56,979	34,695	275,456	28,263	214,889	112,865	100,347	30,118	12,767
$10,000 under $15,000	69,337	855,531	65,113	776,568	204,951	198,620	69,245	84,545	48,301	610,606	46,050	558,912	175,801	171,269	48,209	51,776
$15,000 under $20,000	50,731	878,172	49,056	801,462	174,249	171,117	50,666	101,755	46,234	803,087	44,932	738,929	167,008	164,737	46,169	89,746
$20,000 or more	55,247	1,708,571	52,090	1,418,221	201,307	195,369	55,159	317,608	51,739	1,585,582	49,435	1,341,161	195,918	190,829	51,651	285,211
South Carolina																
Total	**1,039,072**	**11,045,393**	**958,665**	**9,503,553**	**2,656,937**	**2,569,327**	**776,425**	**1,272,203**	**560,987**	**8,449,851**	**509,560**	**7,230,518**	**1,961,489**	**1,899,727**	**485,656**	**1,026,277**
Under $2,000	128,314	89,264	116,335	132,691	176,997	174,093	*5	*11	10,586	—18,231	6,297	10,907	34,281	34,269	*5	*11
$2,000 under $4,000	120,860	374,856	110,351	320,950	197,105	180,571	49,831	4,898	17,619	54,082	*10,789	*23,041	51,308	40,550	—	—
$4,000 under $6,000	125,426	621,817	114,114	554,083	267,185	252,105	83,723	26,481	41,120	201,691	35,939	176,403	146,470	136,768	*10,612	*1,220
$6,000 under $8,000	122,813	838,151	111,505	759,901	298,995	282,069	108,937	46,621	50,228	343,006	42,138	300,668	177,825	165,883	38,843	10,778
$8,000 under $10,000	115,206	1,056,901	107,182	955,899	297,831	293,584	111,266	84,819	66,931	621,612	62,834	559,492	223,092	219,951	65,483	39,087
$10,000 under $12,000	76,386	840,325	71,142	733,215	251,789	246,375	74,174	71,402	56,594	621,807	52,456	553,376	215,523	212,651	54,382	44,311
$12,000 under $14,000	69,020	890,594	64,761	813,172	197,996	194,794	69,020	91,702	54,642	705,736	51,489	653,014	175,876	173,780	54,642	65,990
$14,000 under $16,000	60,361	912,104	56,346	807,458	210,271	199,643	59,284	93,357	55,915	845,326	51,900	748,385	202,537	193,015	54,838	83,361
$16,000 under $18,000	55,622	947,671	54,437	879,613	184,545	181,815	55,512	104,820	51,484	877,508	50,299	826,394	175,443	172,713	51,374	94,629
$18,000 under $20,000	42,055	800,071	38,645	721,689	152,954	151,300	42,005	93,572	40,351	767,362	37,569	702,682	151,250	149,596	40,301	88,461
$20,000 under $25,000	66,174	1,471,942	63,865	1,339,156	228,933	225,743	65,944	189,606	63,442	1,413,291	61,369	1,286,686	225,566	222,376	63,212	179,438
$25,000 under $30,000	28,888	787,545	28,301	716,838	92,446	91,603	28,888	122,464	26,387	723,484	25,805	660,236	87,449	86,606	26,387	109,250
$30,000 under $50,000	19,413	696,833	15,166	425,097	67,876	65,561	19,304	119,532	17,936	638,279	14,538	397,055	64,519	62,833	17,827	108,528
$50,000 under $100,000	7,036	468,615	5,272	252,404	26,586	25,077	7,035	125,895	6,366	424,960	4,943	243,991	25,134	23,900	6,365	112,096
$100,000 under $200,000	1,263	169,661	1,047	70,088	4,558	4,210	1,263	61,535	1,157	154,553	1,005	67,327	4,357	4,062	1,157	54,950
$200,000 under $500,000	214	61,443	175	17,495	799	723	213	26,821	**229	**75,385	**190	**20,862	**859	**774	**228	**34,167
$500,000 under $1,000,000	16	9,983	16	3,230	56	51	16	5,015	**	**	**	**	**	**	**	**
$1,000,000 or more	5	7,617	5	574	15	10	5	3,652	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	309,784	737,716	279,624	680,406	482,936	457,328	92,804	14,764	50,435	136,856	34,927	104,933	143,703	129,650	*7,876	*653
$5,000 under $10,000	302,835	2,243,272	279,863	2,043,117	755,177	725,094	260,958	148,065	136,049	1,065,304	123,070	965,578	489,273	467,771	107,067	50,442
$10,000 under $15,000	174,596	2,157,051	163,360	1,921,468	546,895	533,361	172,384	206,893	137,884	1,716,526	128,860	1,551,980	483,755	474,975	135,672	148,813
$15,000 under $20,000	128,848	2,233,713	121,971	2,033,679	450,660	440,566	127,611	247,960	121,102	2,101,213	114,853	1,931,871	436,874	426,780	119,865	227,939
$20,000 or more	123,009	3,673,640	113,847	2,824,882	421,269	412,978	122,668	654,520	115,517	3,429,951	107,850	2,676,156	407,884	400,551	115,176	598,430

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
South Dakota																
Total	**259,719**	**2,620,049**	**201,369**	**1,906,298**	**718,904**	**660,692**	**188,699**	**314,912**	**148,882**	**1,975,220**	**112,368**	**1,435,353**	**568,951**	**525,567**	**115,856**	**248,553**
Under $2,000	36,782	—62,171	28,166	53,268	71,888	67,568	*41	*46	11,343	—80,297	5,518	26,615	40,920	37,679	*40	*46
$2,000 under $4,000	30,641	92,756	21,628	62,399	52,073	42,859	14,165	1,337	6,117	18,427	2,669	5,845	24,609	17,990	—	—
$4,000 under $6,000	22,789	115,401	15,798	65,288	54,473	44,638	14,660	3,335	10,887	56,226	6,638	22,928	36,745	29,399	4,469	328
$6,000 under $8,000	37,891	264,530	26,970	182,760	95,174	85,235	32,930	15,228	16,064	112,864	9,208	57,439	62,730	54,475	11,472	2,785
$8,000 under $10,000	30,091	270,930	25,226	200,995	91,686	82,495	27,445	20,613	16,970	152,738	15,433	121,965	72,702	67,538	14,380	7,792
$10,000 under $12,000	20,346	224,221	17,592	174,525	63,972	59,628	19,584	17,446	15,570	171,988	12,967	127,628	58,336	54,026	14,836	10,428
$12,000 under $14,000	15,766	202,470	13,632	167,065	56,990	54,242	15,674	17,872	12,489	160,161	11,440	138,689	49,975	48,256	12,397	12,551
$14,000 under $16,000	13,206	197,793	11,977	169,298	43,867	42,259	12,865	20,178	12,115	181,427	10,954	153,317	42,618	41,044	11,774	17,707
$16,000 under $18,000	13,907	234,332	11,233	176,223	46,988	45,548	13,544	24,912	12,863	216,537	10,564	163,599	44,658	43,526	12,500	22,258
$18,000 under $20,000	9,559	181,285	7,595	139,619	34,857	33,194	9,516	21,182	8,358	158,370	6,981	128,441	33,104	31,993	8,348	17,375
$20,000 under $25,000	13,110	286,053	11,033	223,591	48,911	47,889	12,768	38,807	11,041	240,200	9,865	201,052	45,924	45,778	10,699	29,585
$25,000 under $30,000	6,870	184,854	3,952	99,811	26,561	25,598	6,797	27,733	6,782	182,469	3,952	99,811	26,415	25,510	6,709	27,191
$30,000 under $50,000	6,336	233,239	4,705	105,886	21,938	20,469	6,317	44,038	5,909	215,629	4,338	103,709	20,799	19,355	5,890	40,556
$50,000 under $100,000	2,042	134,416	1,550	63,574	7,978	7,634	2,013	37,267	2,009	132,367	1,543	63,098	7,910	7,598	1,980	36,475
$100,000 under $200,000	331	43,221	270	16,813	1,352	1,255	328	16,899	317	41,425	258	16,056	1,318	1,226	314	16,237
$200,000 under $500,000	46	12,076	37	4,500	174	159	46	5,733	**48	**14,690	**40	**5,159	**188	**174	**48	**7,238
$500,000 under $1,000,000	**6	**4,641	**5	**684	**22	**22	**6	**2,285	**	**	**	**	**	**	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—
All returns, summary:																
Under $5,000	78,065	78,916	55,968	138,891	146,592	130,014	21,218	2,641	22,027	—41,074	10,883	42,501	79,629	69,153	1,861	141
$5,000 under $10,000	80,129	602,531	61,820	425,818	218,702	192,781	68,023	37,919	39,354	301,031	28,583	192,291	158,077	137,928	28,500	10,809
$10,000 under $15,000	43,540	534,807	37,987	438,646	144,522	137,269	42,655	46,571	34,739	429,268	30,456	351,991	130,965	124,809	33,882	32,627
$15,000 under $20,000	29,244	505,294	24,042	388,085	102,152	97,602	28,528	55,019	26,656	459,214	22,450	359,684	97,726	94,036	25,973	47,692
$20,000 or more	28,741	898,501	21,552	514,859	106,936	103,026	28,275	172,762	26,106	826,780	19,996	488,885	102,554	99,641	25,640	157,264
Tennessee																
Total	**1,610,014**	**17,568,751**	**1,478,298**	**15,457,854**	**4,148,894**	**4,007,847**	**1,167,043**	**2,238,490**	**893,814**	**13,375,109**	**819,499**	**11,708,881**	**3,140,629**	**3,040,564**	**720,736**	**1,789,562**
Under $2,000	199,047	112,775	158,656	216,160	338,907	312,909	*11	*606	46,223	—34,437	25,266	55,500	170,758	148,503	*11	*606
$2,000 under $4,000	198,290	581,986	170,526	483,492	353,165	320,495	72,947	5,586	32,897	95,895	23,440	52,375	112,354	100,576	—	—
$4,000 under $6,000	204,091	1,039,704	190,637	958,967	465,167	436,125	123,865	44,430	79,373	390,168	68,839	329,713	294,338	265,296	18,083	2,257
$6,000 under $8,000	184,269	1,291,109	175,782	1,230,774	473,435	465,849	156,822	68,929	83,860	597,219	80,181	571,316	302,325	297,993	60,646	14,778
$8,000 under $10,000	150,028	1,343,049	146,351	1,248,482	363,878	354,039	142,713	110,649	78,375	707,966	75,188	651,904	264,829	260,960	71,060	40,578
$10,000 under $12,000	124,883	1,368,980	118,613	1,295,462	371,187	361,346	122,977	124,266	84,061	920,434	80,730	883,572	310,397	303,052	83,403	67,858
$12,000 under $14,000	117,956	1,545,373	113,511	1,462,533	366,006	363,090	117,030	155,017	95,185	1,247,047	93,457	1,184,465	331,842	330,274	94,459	113,889
$14,000 under $16,000	85,617	1,289,671	80,596	1,199,380	276,013	272,396	85,402	136,337	77,242	1,162,375	74,577	1,109,958	262,808	260,299	77,027	116,453
$16,000 under $18,000	80,272	1,368,459	79,004	1,334,713	245,898	244,790	80,206	164,152	64,920	1,108,372	63,652	1,075,118	220,182	220,182	64,854	120,833
$18,000 under $20,000	54,689	1,033,805	53,351	986,310	166,659	165,663	54,553	124,899	50,976	964,910	49,638	921,311	160,531	159,535	50,840	114,157
$20,000 under $25,000	102,893	2,280,520	97,497	2,095,193	339,422	332,532	102,893	309,144	99,375	2,205,684	94,502	2,033,398	335,306	328,416	99,375	297,033
$25,000 under $30,000	53,406	1,441,430	51,990	1,275,914	193,459	191,347	53,200	223,143	51,836	1,401,230	50,486	1,241,666	187,983	185,871	51,636	216,827
$30,000 under $50,000	37,314	1,355,575	28,213	933,556	132,004	126,726	37,166	261,991	33,571	1,225,655	26,790	896,954	125,957	121,178	33,423	229,413
$50,000 under $100,000	13,421	878,623	10,343	450,677	49,390	47,357	13,421	245,808	12,410	807,487	9,748	428,993	47,288	45,759	12,410	221,022
$100,000 under $200,000	3,230	414,427	2,714	219,427	12,125	11,166	3,230	156,195	2,976	385,369	2,538	209,491	11,583	10,744	2,976	144,470
$200,000 under $500,000	541	142,227	453	57,981	1,953	1,818	540	61,584	475	125,628	412	54,635	1,841	1,742	474	53,832
$500,000 under $1,000,000	42	27,554	38	6,889	141	127	42	14,009	38	25,056	36	6,860	133	122	38	12,719
$1,000,000 or more	25	53,482	23	1,943	85	72	25	31,746	21	39,051	19	1,651	74	62	21	22,840
All returns, summary:																
Under $5,000	488,266	1,114,508	413,050	1,086,001	934,293	856,913	110,031	15,272	128,259	286,230	93,236	312,850	456,144	403,399	10,707	1,208
$5,000 under $10,000	447,459	3,254,115	428,902	3,051,875	1,060,259	1,032,504	386,327	214,928	192,469	1,470,580	179,678	1,347,958	688,460	669,929	139,093	57,010
$10,000 under $15,000	280,293	3,458,772	265,805	3,252,322	861,873	846,806	277,445	333,964	212,757	2,653,947	205,173	2,524,250	762,678	751,355	211,357	227,377
$15,000 under $20,000	183,124	3,147,516	179,270	3,026,076	563,890	560,479	182,723	370,706	159,627	2,749,191	156,881	2,650,174	523,182	521,987	159,226	305,812
$20,000 or more	210,872	6,593,839	191,271	5,041,581	728,579	711,145	210,517	1,303,620	200,702	6,215,161	184,531	4,873,648	710,165	693,894	200,353	1,198,156

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Texas																
Total	**4,855,352**	**59,660,469**	**4,358,082**	**49,045,869**	**12,943,044**	**12,385,800**	**3,559,138**	**8,739,438**	**2,726,313**	**46,118,094**	**2,449,250**	**38,059,152**	**9,825,984**	**9,438,502**	**2,234,176**	**7,048,884**
Under $2,000	593,291	−70,263	514,454	627,786	892,154	842,579	3,944	6,486	93,205	−456,641	57,936	134,550	306,026	267,623	536	5,566
$2,000 under $4,000	571,025	1,714,631	496,055	1,433,773	1,133,223	1,031,878	213,110	20,445	137,602	419,417	107,326	321,648	536,949	486,418	*15	*243
$4,000 under $6,000	556,605	2,785,803	499,877	2,435,464	1,287,764	1,215,181	334,251	103,690	202,657	1,019,875	180,247	857,737	761,454	719,065	52,866	7,367
$6,000 under $8,000	519,817	3,629,651	448,957	3,083,190	1,347,619	1,247,914	432,343	199,376	227,479	1,596,320	190,174	1,306,900	833,560	759,027	151,943	39,001
$8,000 under $10,000	385,701	3,415,297	362,211	3,147,993	1,011,889	976,925	361,113	269,736	207,228	1,840,192	193,436	1,672,824	701,996	676,287	182,656	107,549
$10,000 under $12,000	340,576	3,748,499	316,090	3,382,718	982,630	952,142	337,421	348,413	225,392	2,479,233	212,281	2,272,171	804,446	786,296	222,237	187,113
$12,000 under $14,000	308,349	3,998,253	282,097	3,551,138	980,403	945,737	302,073	390,696	230,775	2,994,009	213,918	2,704,853	858,870	833,161	225,747	257,033
$14,000 under $16,000	303,012	4,539,131	281,922	4,175,255	958,416	941,353	301,787	493,461	245,576	3,683,497	226,764	3,417,535	878,774	862,110	244,351	365,515
$16,000 under $18,000	247,536	4,187,780	233,356	3,754,014	800,167	780,928	247,535	484,799	206,815	3,504,870	198,119	3,211,019	722,089	708,982	206,814	380,456
$18,000 under $20,000	215,072	4,081,461	201,196	3,691,889	729,491	715,506	213,964	497,918	196,252	3,726,452	184,282	3,381,301	702,826	691,256	195,144	437,487
$20,000 under $25,000	354,578	7,909,011	330,677	7,057,755	1,220,549	1,197,096	353,970	1,097,495	326,395	7,282,575	309,787	6,649,486	1,182,710	1,161,853	325,787	977,159
$25,000 under $30,000	172,942	4,713,439	156,827	3,931,970	580,138	566,260	172,789	742,410	162,638	4,432,848	149,192	3,750,764	562,063	549,887	162,485	688,007
$30,000 under $50,000	211,390	7,606,487	180,184	5,829,200	745,509	715,782	209,681	1,437,266	196,581	7,097,559	173,077	5,627,966	717,036	692,877	196,175	1,325,891
$50,000 under $100,000	57,929	3,805,315	41,396	1,876,478	209,471	197,976	57,642	1,037,293	52,144	3,439,540	38,777	1,750,274	197,501	188,201	51,857	927,226
$100,000 under $200,000	13,686	1,807,419	10,041	741,253	50,654	47,055	13,686	684,598	12,303	1,624,595	9,421	697,647	47,893	44,838	12,303	607,858
$200,000 under $500,000	3,177	920,919	2,281	257,950	10,745	9,585	3,164	428,947	2,744	792,406	2,104	242,208	9,842	8,910	2,733	363,861
$500,000 under $1,000,000	482	327,137	340	46,335	1,596	1,380	481	176,257	385	261,120	301	40,786	1,416	1,249	385	139,587
$1,000,000 or more	184	540,497	121	21,705	626	523	184	320,152	142	380,225	108	19,482	533	462	142	231,966
All returns, summary:																
Under $5,000	1,431,494	2,835,528	1,245,797	3,091,134	2,649,693	2,455,626	358,565	59,594	322,232	367,492	245,479	811,753	1,193,725	1,084,152	14,529	6,796
$5,000 under $10,000	1,194,945	8,639,591	1,075,757	7,637,073	3,022,956	2,858,851	986,196	540,139	545,939	4,051,672	483,640	3,481,906	1,946,260	1,824,268	373,487	152,930
$10,000 under $15,000	801,869	9,962,948	739,270	8,939,274	2,433,558	2,360,496	791,618	975,863	577,766	7,237,212	537,798	6,578,546	2,089,758	2,038,190	568,763	616,577
$15,000 under $20,000	612,676	10,592,176	575,391	9,615,740	2,017,549	1,975,170	611,162	1,239,423	527,044	9,150,849	499,566	8,408,334	1,877,247	1,843,615	525,530	1,011,026
$20,000 or more	814,368	27,630,225	721,867	19,762,647	2,819,288	2,735,657	811,597	5,924,419	753,332	25,310,869	682,767	18,778,613	2,718,994	2,648,277	751,867	5,261,555
Utah																
Total	**471,185**	**5,483,222**	**433,358**	**4,721,024**	**1,277,813**	**1,226,154**	**358,792**	**626,094**	**261,228**	**4,257,504**	**241,136**	**3,731,251**	**1,026,118**	**991,732**	**226,364**	**492,973**
Under $2,000	61,707	38,665	54,348	67,331	86,460	78,783	32	285	7,729	−21,818	5,123	11,491	28,006	23,725	32	285
$2,000 under $4,000	49,133	137,756	44,421	125,277	69,986	63,798	20,421	1,602	7,250	20,985	4,643	17,003	24,400	19,896	—	—
$4,000 under $6,000	49,056	242,188	45,227	213,400	86,194	75,888	38,435	11,583	13,455	68,355	11,877	60,943	45,274	39,079	4,774	607
$6,000 under $8,000	54,207	379,438	49,699	340,966	122,584	117,248	49,151	23,383	26,273	185,600	23,534	164,160	89,543	85,035	21,330	5,166
$8,000 under $10,000	33,956	304,548	31,426	259,750	80,245	76,597	32,147	23,952	17,345	157,729	16,557	142,072	57,743	56,523	15,564	8,206
$10,000 under $12,000	36,532	400,056	32,942	333,937	101,540	96,885	35,091	34,715	21,324	233,670	20,230	209,861	80,442	77,793	19,883	14,327
$12,000 under $14,000	30,367	394,955	28,128	352,995	104,982	102,441	28,721	33,686	24,596	320,320	23,189	289,443	97,671	95,816	22,950	22,980
$14,000 under $16,000	28,521	429,035	27,943	406,136	108,694	108,406	27,755	37,192	26,112	392,179	25,602	371,567	105,907	105,653	25,346	31,787
$16,000 under $18,000	29,352	496,474	27,675	454,824	115,814	113,680	28,975	48,352	27,056	458,168	25,408	418,109	111,553	109,419	26,679	42,775
$18,000 under $20,000	25,566	482,279	24,549	444,242	98,565	96,918	25,541	52,272	22,959	434,011	21,979	402,911	95,048	93,401	22,936	44,808
$20,000 under $25,000	37,270	830,010	34,795	742,047	156,264	152,934	37,099	99,372	35,139	782,482	33,569	720,154	150,219	147,764	34,968	92,194
$25,000 under $30,000	16,592	447,912	16,070	399,044	64,195	62,848	16,573	63,999	14,518	392,491	13,997	359,598	60,895	60,132	14,499	54,104
$30,000 under $50,000	14,531	538,130	12,565	399,358	62,340	60,641	14,460	94,456	13,162	483,716	11,907	385,878	59,628	58,547	13,097	79,204
$50,000 under $100,000	3,645	235,815	2,961	129,944	16,883	16,213	3,642	55,099	3,613	233,869	2,943	129,247	16,819	16,149	3,610	54,489
$100,000 under $200,000	607	78,421	489	32,477	2,521	2,395	607	27,040	567	73,560	467	31,506	2,451	2,342	567	25,133
$200,000 under $500,000	124	33,665	106	13,167	484	430	123	13,542	115	30,696	99	11,209	465	413	114	12,313
$500,000 under $1,000,000	**19	**13,877	**14	**6,129	**62	**49	**19	**5,563	**15	**11,490	**12	**6,100	**54	**45	**15	**4,595
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	139,056	304,350	125,516	308,538	204,920	185,176	42,485	7,578	21,035	26,550	15,496	54,071	74,425	63,016	932	352
$5,000 under $10,000	109,003	798,244	99,605	698,186	240,549	227,138	97,701	53,227	51,017	384,302	46,238	341,597	170,541	161,242	40,768	13,912
$10,000 under $15,000	80,725	995,568	74,644	879,213	264,656	257,376	76,872	84,085	59,060	744,451	56,307	681,984	235,561	230,973	55,207	51,404
$15,000 under $20,000	69,613	1,207,231	66,593	1,112,920	264,939	260,954	69,211	122,132	62,987	1,093,897	60,101	1,009,906	255,060	251,109	62,587	105,272
$20,000 or more	72,788	2,177,830	67,000	1,722,166	302,749	295,510	72,523	359,072	67,129	2,008,304	62,994	1,643,693	290,531	285,392	66,870	322,033

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Vermont																
Total	**188,862**	**1,895,462**	**162,264**	**1,525,908**	**464,734**	**441,210**	**130,700**	**213,129**	**94,773**	**1,424,629**	**80,895**	**1,142,428**	**348,601**	**331,961**	**77,940**	**168,302**
Under $2,000	28,476	21,997	20,457	22,898	39,547	37,609	*691	*42	3,526	−2,737	2,317	4,661	10,645	10,089	—	—
$2,000 under $4,000	30,646	89,337	26,675	74,026	46,383	42,429	10,589	822	4,948	16,680	3,064	10,229	15,058	12,843	—	—
$4,000 under $6,000	19,631	97,275	16,107	77,287	36,665	33,586	13,432	4,195	6,450	32,115	3,592	17,237	20,570	17,824	1,712	272
$6,000 under $8,000	18,514	129,185	16,295	107,121	38,404	35,809	16,219	9,478	5,705	39,752	4,244	27,700	22,982	21,813	3,435	893
$8,000 under $10,000	15,922	143,018	14,283	121,450	40,645	36,977	15,042	11,353	8,891	81,000	7,689	66,165	32,145	29,168	8,344	4,340
$10,000 under $12,000	17,406	192,509	16,359	167,748	50,882	48,755	16,729	17,135	12,556	139,423	12,024	120,500	44,183	42,198	12,021	10,764
$12,000 under $14,000	11,485	148,352	10,475	127,666	36,425	35,107	11,287	13,921	9,327	120,336	8,669	104,719	32,928	31,962	9,129	10,231
$14,000 under $16,000	9,711	145,168	9,058	132,913	36,346	35,590	9,710	14,132	8,612	128,978	7,959	117,808	34,745	34,130	8,611	11,730
$16,000 under $18,000	7,299	123,921	6,648	108,403	26,483	26,003	7,298	13,546	6,744	114,673	6,204	101,198	25,928	25,448	6,743	11,948
$18,000 under $20,000	7,869	147,591	7,383	130,218	29,193	28,308	7,869	16,678	7,536	141,353	7,161	126,066	28,749	27,864	7,536	15,720
$20,000 under $25,000	10,432	233,813	8,861	190,769	38,449	36,854	10,363	31,118	9,690	217,463	8,662	186,604	37,239	36,043	9,621	28,005
$25,000 under $30,000	4,754	129,743	4,168	104,261	19,085	18,430	4,754	19,305	4,417	120,743	4,099	103,461	18,342	17,886	4,417	17,907
$30,000 under $50,000	5,273	183,724	4,433	118,408	20,445	20,359	5,273	32,248	5,073	177,453	4,234	116,065	19,648	19,562	5,073	31,218
$50,000 under $100,000	1,268	81,465	938	35,827	5,201	4,889	1,268	19,707	1,154	74,517	868	33,688	4,924	4,672	1,154	17,624
$100,000 under $200,000	142	17,762	103	5,729	480	425	142	5,691	116	14,410	91	5,154	427	388	116	4,601
$200,000 under $500,000	30	7,878	**21	**1,183	86	68	30	2,666	**28	**8,467	**18	**1,173	**88	**71	**28	**3,050
$500,000 under $1,000,000	4	2,722	**	**	15	12	4	1,092	**	**	**	**	**	**	**	**
$1,000,000 or more																
All returns, summary:																
Under $5,000	69,669	158,479	55,773	132,168	105,084	97,575	18,165	2,709	11,496	27,271	6,958	19,563	35,925	31,870	*80	*5
$5,000 under $10,000	43,520	322,334	38,044	270,615	96,560	88,835	37,808	23,180	18,024	139,540	13,948	106,428	65,475	59,867	13,411	5,500
$10,000 under $15,000	34,442	421,464	32,022	371,696	107,328	103,570	33,566	38,964	26,666	329,298	25,113	290,756	96,193	92,959	25,932	27,274
$15,000 under $20,000	19,328	336,077	17,901	295,251	72,001	70,193	19,327	36,448	18,109	315,466	16,904	279,535	70,340	68,643	18,108	33,119
$20,000 or more	21,903	657,108	18,524	456,178	83,761	81,037	21,834	111,828	20,478	613,054	17,972	446,145	80,668	78,622	20,409	102,405
Virginia																
Total	**1,979,844**	**25,200,513**	**1,831,207**	**21,601,503**	**4,917,512**	**4,760,179**	**1,536,528**	**3,384,189**	**1,025,296**	**18,815,563**	**945,596**	**16,124,717**	**3,558,515**	**3,451,062**	**919,055**	**2,845,861**
Under $2,000	251,544	161,334	224,109	295,485	330,948	327,243	*3,112	*895	22,272	−77,664	14,126	61,357	67,059	65,777	*127	*446
$2,000 under $4,000	173,162	504,349	158,520	443,837	273,214	259,886	77,633	6,809	25,259	72,838	19,895	58,107	88,203	81,113	—	—
$4,000 under $6,000	235,824	1,181,135	212,900	1,050,444	458,534	428,688	168,769	52,280	55,538	280,844	46,833	231,055	183,493	165,588	19,847	2,923
$6,000 under $8,000	186,022	1,295,308	176,114	1,148,537	408,096	396,565	163,256	84,788	66,982	470,597	59,731	399,057	206,261	201,439	53,369	16,714
$8,000 under $10,000	155,562	1,396,028	147,262	1,134,086	394,250	372,380	150,928	107,863	92,174	826,108	78,377	639,386	306,666	290,764	87,540	46,325
$10,000 under $12,000	141,817	1,546,622	130,238	1,379,318	365,112	351,025	141,359	148,892	77,876	849,059	71,525	759,665	266,091	254,922	77,418	64,436
$12,000 under $14,000	136,446	1,778,388	130,109	1,634,986	371,884	363,066	135,197	186,978	88,925	1,158,443	86,998	1,108,882	292,057	287,426	87,677	104,345
$14,000 under $16,000	117,830	1,763,509	113,963	1,622,228	336,557	327,900	116,516	196,300	87,985	1,317,142	84,118	1,202,871	289,389	281,980	86,671	131,317
$16,000 under $18,000	110,228	1,867,114	103,099	1,649,780	331,921	321,151	110,028	223,761	86,355	1,469,761	81,442	1,301,014	291,426	282,872	86,155	161,975
$18,000 under $20,000	86,667	1,645,423	82,908	1,515,710	287,416	281,470	86,452	200,552	74,069	1,409,670	71,624	1,320,238	271,281	266,450	73,854	161,138
$20,000 under $25,000	165,694	3,639,890	157,066	3,362,566	561,751	550,343	164,396	477,408	143,922	3,174,746	138,296	2,973,762	528,285	519,473	142,624	394,458
$25,000 under $30,000	74,128	2,003,286	68,551	1,623,786	260,690	254,302	74,128	283,825	68,413	1,849,821	64,657	1,557,219	250,881	245,991	68,413	260,834
$30,000 under $50,000	118,823	4,336,612	115,259	3,637,248	440,181	433,867	118,674	787,786	110,471	4,044,391	107,098	3,420,034	422,487	416,173	110,322	715,967
$50,000 under $100,000	22,093	1,400,198	17,829	829,692	81,765	78,367	22,093	359,127	21,405	1,357,183	17,763	828,935	80,455	77,679	21,405	348,324
$100,000 under $200,000	3,278	422,737	2,679	206,490	12,565	11,543	3,262	148,551	2,991	384,950	2,541	199,297	12,008	11,135	2,975	133,555
$200,000 under $500,000	640	175,008	535	55,061	2,353	2,139	639	74,788	588	161,597	514	53,877	2,234	2,067	587	68,968
$500,000 under $1,000,000	64	42,988	49	8,417	205	182	64	21,106	54	35,237	44	7,568	186	166	54	17,142
$1,000,000 or more	22	40,585	17	3,833	70	62	22	22,480	17	30,839	14	2,394	53	47	17	16,993
All returns, summary:																
Under $5,000	533,177	1,154,080	482,520	1,168,731	822,753	793,778	149,695	25,160	66,534	78,385	48,463	165,712	225,707	208,382	1,799	535
$5,000 under $10,000	468,937	3,384,073	426,385	2,903,658	1,042,289	990,984	414,003	227,474	195,691	1,494,339	170,499	1,223,250	625,975	596,299	159,084	65,873
$10,000 under $15,000	338,195	4,190,261	317,210	3,771,574	908,712	879,567	336,488	430,841	212,806	2,671,831	201,459	2,438,757	709,697	688,905	211,100	234,283
$15,000 under $20,000	254,793	4,410,796	243,107	4,030,449	784,178	765,045	253,064	525,644	202,404	3,532,243	194,248	3,253,913	700,547	684,745	200,675	388,929
$20,000 or more	384,742	12,061,303	361,985	9,727,092	1,359,580	1,330,805	383,278	2,175,070	347,861	11,038,764	330,927	9,043,086	1,296,589	1,272,731	346,397	1,956,241

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Washington																
Total	**1,508,051**	**19,549,654**	**1,346,107**	**16,215,383**	**3,744,924**	**3,573,945**	**1,159,693**	**2,755,694**	**820,504**	**14,961,436**	**736,602**	**12,377,193**	**2,841,270**	**2,728,952**	**716,299**	**2,212,639**
Under $2,000	171,065	60,607	153,569	162,818	229,537	219,831	*290	*444	26,434	—74,228	21,272	24,981	80,451	71,014	*20	*423
$2,000 under $4,000	171,761	491,566	150,600	424,888	268,771	250,688	58,395	4,412	27,891	84,264	23,615	87,258	91,532	88,371	—	—
$4,000 under $6,000	161,873	819,904	133,350	620,320	347,436	300,587	115,600	30,970	56,339	289,704	44,621	209,345	196,060	173,353	22,811	1,936
$6,000 under $8,000	138,508	949,715	117,660	768,843	290,133	259,211	129,693	61,299	59,255	416,729	41,612	286,159	180,717	152,779	50,440	13,820
$8,000 under $10,000	94,563	845,226	75,480	645,342	185,131	168,640	91,935	77,863	32,788	294,601	26,721	213,067	107,893	97,641	30,160	15,564
$10,000 under $12,000	81,915	899,932	69,642	742,167	211,858	203,264	80,467	84,955	43,734	482,841	37,938	394,232	151,155	146,748	43,534	35,666
$12,000 under $14,000	104,080	1,357,465	99,046	1,252,637	298,246	292,729	102,420	138,465	70,025	917,986	66,903	840,418	243,162	239,114	68,365	79,219
$14,000 under $16,000	114,208	1,700,866	109,811	1,566,322	333,795	328,544	113,588	190,289	80,181	1,195,293	76,641	1,086,223	284,188	280,045	79,760	117,754
$16,000 under $18,000	86,735	1,482,021	80,566	1,306,841	286,161	278,912	86,336	168,460	69,509	1,192,170	64,848	1,043,193	256,652	249,403	69,110	122,187
$18,000 under $20,000	81,496	1,545,229	74,943	1,351,958	261,503	252,236	79,873	196,085	69,103	1,311,861	64,456	1,150,681	242,830	235,070	67,480	155,628
$20,000 under $25,000	124,897	2,749,680	119,590	2,513,586	429,778	427,086	124,693	376,110	115,087	2,534,704	111,402	2,358,500	414,776	413,382	114,883	335,356
$25,000 under $30,000	80,925	2,216,061	78,411	1,944,070	291,900	289,604	80,800	331,267	80,794	2,212,726	78,411	1,944,070	291,769	289,473	80,669	330,605
$30,000 under $50,000	75,582	2,775,222	67,789	2,130,598	236,004	231,875	75,201	561,221	70,640	2,585,396	63,412	1,994,094	229,266	225,387	70,384	522,296
$50,000 under $100,000	17,240	1,130,691	13,152	595,454	62,951	60,115	17,200	317,615	15,710	1,028,315	12,310	561,211	59,530	56,914	15,670	283,409
$100,000 under $200,000	2,684	350,487	2,056	145,418	9,917	9,010	2,684	131,510	2,545	332,011	2,040	145,124	9,610	8,751	2,545	122,826
$200,000 under $500,000	462	129,948	392	37,755	1,613	1,445	461	61,159	421	118,716	357	32,961	1,511	1,358	420	55,867
$500,000 under $1,000,000	43	26,851	37	4,889	148	132	43	14,242	**48	**38,345	**43	**5,677	**168	**149	**48	**20,082
$1,000,000 or more	14	18,182	13	1,459	42	36	14	9,329	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	414,488	877,770	364,770	840,497	651,724	608,205	108,076	16,246	73,073	93,503	59,619	180,184	247,801	231,410	*6,258	*533
$5,000 under $10,000	323,282	2,289,249	265,889	1,781,715	669,284	590,752	287,837	158,742	129,634	917,567	98,222	640,626	408,852	351,748	97,173	31,209
$10,000 under $15,000	252,822	3,224,324	232,256	2,876,696	699,600	681,745	249,294	332,324	160,471	2,076,921	148,936	1,846,876	558,507	546,308	158,390	180,547
$15,000 under $20,000	215,612	3,761,190	201,752	3,343,229	691,963	673,940	213,390	445,930	172,081	3,023,232	161,850	2,667,870	619,480	604,072	169,859	329,907
$20,000 or more	301,847	9,397,122	281,440	7,373,227	1,032,353	1,019,303	301,096	1,802,453	285,245	8,850,214	267,975	7,041,637	1,006,630	995,414	284,619	1,670,443
West Virginia																
Total	**640,695**	**7,594,730**	**578,700**	**6,559,651**	**1,730,802**	**1,635,743**	**493,023**	**1,026,541**	**395,122**	**6,037,440**	**348,756**	**5,185,275**	**1,398,990**	**1,326,297**	**330,119**	**847,170**
Under $2,000	74,310	65,824	59,025	78,243	176,722	152,987	5	374	26,647	19,052	15,099	29,964	120,594	103,214	3	325
$2,000 under $4,000	72,947	227,015	56,565	167,405	128,800	111,455	24,877	2,020	20,289	68,278	8,975	28,590	59,820	46,836	—	—
$4,000 under $6,000	67,112	342,507	61,490	311,750	132,509	121,795	47,569	17,383	17,183	91,321	11,797	64,222	68,879	60,283	4,861	532
$6,000 under $8,000	55,739	392,971	49,754	348,668	124,011	110,078	52,057	25,357	25,890	182,238	22,109	153,806	80,743	72,019	22,208	6,923
$8,000 under $10,000	60,139	536,080	56,612	502,234	162,627	156,074	59,929	41,049	40,329	354,410	37,093	319,520	137,950	131,397	40,119	20,016
$10,000 under $12,000	51,088	563,164	48,865	513,234	138,927	137,467	49,873	54,973	31,570	347,279	30,724	317,796	108,351	107,997	30,355	26,999
$12,000 under $14,000	47,134	617,951	41,459	493,539	150,941	142,768	46,935	61,702	38,738	507,653	34,059	415,157	138,453	131,276	38,539	46,256
$14,000 under $16,000	50,155	753,134	49,300	731,009	170,679	166,031	50,155	83,845	44,191	664,300	43,890	650,422	160,102	156,008	44,191	70,630
$16,000 under $18,000	32,110	548,845	31,443	519,000	104,957	104,304	31,892	65,885	28,556	489,196	28,122	464,395	98,635	97,982	28,338	56,593
$18,000 under $20,000	33,554	642,842	32,983	615,590	119,620	119,075	33,480	84,356	30,081	576,123	29,560	550,603	113,881	113,386	30,007	72,590
$20,000 under $25,000	52,808	1,175,849	51,672	1,112,498	164,476	161,865	52,716	174,313	49,919	1,111,524	48,850	1,058,311	158,495	156,573	49,827	162,253
$25,000 under $30,000	20,856	560,868	20,161	516,771	73,522	72,674	20,856	89,182	20,723	557,169	20,094	516,746	73,323	72,475	20,723	88,499
$30,000 under $50,000	16,509	592,030	14,451	419,640	60,711	58,319	16,458	123,859	15,317	546,662	13,755	397,456	58,473	56,770	15,266	110,815
$50,000 under $100,000	4,816	324,076	3,832	152,975	17,093	16,020	4,816	97,112	4,406	295,526	3,619	145,573	16,368	15,464	4,406	87,735
$100,000 under $200,000	1,140	148,092	854	51,841	4,219	3,942	1,127	55,357	1,037	134,338	794	48,697	4,009	3,785	1,030	50,430
$200,000 under $500,000	237	67,086	196	19,400	847	761	237	30,987	208	58,045	180	18,345	778	707	208	26,867
$500,000 under $1,000,000	29	18,524	26	2,824	91	83	29	9,951	26	16,456	24	2,645	86	80	26	8,869
$1,000,000 or more	12	17,872	12	3,029	50	45	12	10,836	12	17,872	12	3,029	50	45	12	10,836
All returns, summary:																
Under $5,000	171,983	404,279	139,714	355,224	346,948	305,568	41,439	7,190	50,376	102,914	27,023	73,445	193,457	162,918	*252	*339
$5,000 under $10,000	158,264	1,160,119	143,732	1,053,077	377,721	346,821	142,998	78,993	79,962	612,383	68,050	522,656	274,529	250,831	66,939	27,457
$10,000 under $15,000	122,536	1,532,692	114,407	1,350,361	371,791	359,171	121,122	155,053	90,972	1,153,658	85,216	1,022,815	321,871	311,353	89,558	103,931
$15,000 under $20,000	91,505	1,593,243	89,643	1,522,011	313,333	310,474	91,213	195,709	82,164	1,430,892	81,139	1,375,558	297,551	295,296	81,872	169,138
$20,000 or more	96,407	2,904,397	91,204	2,278,978	321,009	313,709	96,251	591,596	91,648	2,737,593	87,328	2,190,800	311,582	305,899	91,498	546,304

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wisconsin																
Total	**1,820,881**	**21,774,823**	**1,605,845**	**18,012,752**	**4,598,858**	**4,325,776**	**1,345,491**	**2,737,609**	**993,816**	**16,944,973**	**877,501**	**13,991,694**	**3,599,898**	**3,410,222**	**855,580**	**2,186,721**
Under $2,000	266,270	170,333	219,960	243,250	378,724	349,268	*6,313	*675	32,559	—48,808	21,190	39,507	118,994	108,474	*74	*242
$2,000 under $4,000	213,155	619,877	180,582	487,274	316,821	267,646	88,112	8,588	33,931	107,908	20,530	41,143	117,232	84,499	—	—
$4,000 under $6,000	166,198	835,068	130,953	588,553	354,339	299,979	108,405	33,328	58,214	299,577	40,345	152,282	218,421	179,251	18,865	1,597
$6,000 under $8,000	150,769	1,037,053	129,807	790,468	313,256	266,589	137,699	69,885	67,765	463,478	53,310	289,780	215,059	177,615	54,695	15,347
$8,000 under $10,000	115,048	1,039,794	91,622	694,287	261,814	224,256	110,241	92,207	50,572	455,485	36,825	274,046	180,137	154,516	45,765	23,204
$10,000 under $12,000	119,247	1,307,331	107,503	1,126,057	297,990	279,596	115,381	126,482	66,004	730,495	58,530	599,887	227,193	211,377	62,138	52,382
$12,000 under $14,000	137,799	1,794,916	128,932	1,530,356	383,405	380,025	135,952	181,299	100,721	1,310,353	93,744	1,090,200	340,087	336,707	98,874	114,909
$14,000 under $16,000	131,446	1,965,507	125,312	1,788,509	396,941	390,794	126,783	207,883	99,913	1,497,072	94,034	1,352,286	356,907	354,489	95,250	137,584
$16,000 under $18,000	108,555	1,838,137	101,791	1,650,102	379,422	372,993	107,425	201,736	96,872	1,641,133	90,307	1,463,778	358,274	351,845	95,742	168,943
$18,000 under $20,000	95,838	1,808,504	91,827	1,679,091	338,496	334,772	95,714	215,369	88,079	1,662,467	85,176	1,560,307	324,086	321,470	87,955	191,137
$20,000 under $25,000	171,409	3,809,536	165,094	3,446,830	621,711	616,822	168,489	497,179	162,108	3,600,973	157,306	3,313,240	601,779	599,486	159,188	460,411
$25,000 under $30,000	75,592	2,048,663	71,993	1,740,372	291,842	289,747	75,586	303,091	71,698	1,947,830	68,099	1,672,310	282,756	281,959	71,692	284,653
$30,000 under $50,000	49,863	1,852,878	43,209	1,251,089	184,629	176,875	49,700	323,973	46,658	1,723,122	41,551	1,180,522	181,049	173,420	46,620	290,941
$50,000 under $100,000	15,934	1,055,075	13,868	673,697	64,303	62,318	15,934	261,961	15,141	997,820	13,250	644,939	63,084	61,209	15,141	245,543
$100,000 under $200,000	3,225	418,465	2,937	256,481	13,217	12,392	3,225	143,897	3,095	400,653	2,860	252,890	12,986	12,262	3,095	136,489
$200,000 under $500,000	482	134,705	415	58,797	1,778	1,561	481	52,846	446	124,420	409	57,751	1,706	1,515	446	49,516
$500,000 under $1,000,000	41	25,679	31	6,774	135	115	41	11,965	**40	**30,996	**35	**6,824	**148	**128	**40	**13,824
$1,000,000 or more	10	13,304	9	765	35	28	10	5,247	**	**	**	**	**	**	**	**
All returns, summary:																
Under $5,000	565,345	1,178,565	465,811	995,982	864,964	757,148	143,740	22,616	87,904	153,787	58,432	137,444	314,012	256,764	*3,058	*603
$5,000 under $10,000	346,095	2,523,558	287,113	1,807,849	759,990	650,590	307,030	182,067	155,137	1,123,853	113,768	659,315	535,831	447,591	116,341	39,787
$10,000 under $15,000	329,440	4,152,700	306,176	3,629,520	884,348	859,878	320,772	420,290	219,120	2,801,572	202,022	2,382,298	746,617	727,221	210,452	235,553
$15,000 under $20,000	263,445	4,561,694	249,189	4,144,596	911,906	898,302	260,483	512,479	232,469	4,039,948	219,769	3,684,160	859,930	848,667	229,507	429,401
$20,000 or more	316,556	9,358,305	297,556	7,434,805	1,177,650	1,159,858	313,466	1,600,158	299,186	8,825,813	263,510	7,128,477	1,143,508	1,129,979	296,222	1,481,377
Wyoming																
Total	**167,388**	**2,147,546**	**149,150**	**1,719,818**	**440,021**	**422,575**	**124,847**	**305,552**	**97,291**	**1,662,284**	**85,294**	**1,323,970**	**351,626**	**339,345**	**81,891**	**237,040**
Under $2,000	23,778	—4,112	20,304	27,016	32,510	31,285	15	151	3,468	—18,623	1,778	7,155	9,877	9,543	12	139
$2,000 under $4,000	12,046	35,174	10,783	30,826	18,092	15,025	4,976	378	1,877	6,027	1,047	2,628	6,443	4,424	—	—
$4,000 under $6,000	16,059	78,185	14,186	65,239	40,403	37,871	8,594	2,660	6,643	32,947	5,404	24,331	28,890	27,049	588	77
$6,000 under $8,000	13,042	90,928	10,127	64,480	30,490	27,209	11,153	5,252	6,859	47,872	5,068	34,261	22,492	19,902	4,995	1,450
$8,000 under $10,000	15,669	141,337	14,199	129,004	41,825	40,037	14,879	11,729	8,107	73,881	7,358	68,146	31,574	30,452	7,317	3,864
$10,000 under $12,000	11,138	122,929	10,058	103,042	30,058	29,060	10,566	10,824	7,131	78,316	6,342	64,755	23,834	23,119	6,758	5,492
$12,000 under $14,000	12,484	162,738	11,717	144,023	36,190	34,652	12,008	16,305	8,572	111,859	7,835	93,600	30,205	28,809	8,096	9,157
$14,000 under $16,000	9,033	135,380	8,261	119,066	26,015	25,429	8,926	15,337	6,222	93,339	5,955	88,486	21,913	21,580	6,115	9,346
$16,000 under $18,000	10,076	172,420	9,248	152,435	35,873	35,759	9,706	19,110	8,585	147,101	7,868	130,893	33,939	33,825	8,215	14,931
$18,000 under $20,000	10,712	203,018	10,611	193,169	34,582	34,582	10,712	25,109	9,391	178,196	9,291	170,409	32,499	32,499	9,391	20,799
$20,000 under $25,000	16,313	356,624	15,314	300,229	54,997	54,198	16,307	48,912	14,841	324,078	14,048	278,767	52,925	52,326	14,841	42,755
$25,000 under $30,000	9,250	248,433	8,601	221,482	32,248	31,850	9,244	38,359	8,912	239,218	8,332	214,815	31,841	31,443	8,906	36,281
$30,000 under $50,000	5,595	209,567	4,304	112,691	18,745	18,122	5,583	42,446	4,727	176,182	3,646	92,334	17,637	17,224	4,715	33,516
$50,000 under $100,000	1,751	115,435	1,132	41,482	6,489	6,119	1,736	33,005	1,568	102,583	1,039	38,544	6,154	5,847	1,554	28,724
$100,000 under $200,000	361	47,118	255	12,209	1,227	1,132	361	19,145	321	41,739	237	11,699	1,155	1,079	321	16,589
$200,000 under $500,000	70	20,509	41	2,962	233	209	70	10,205	**64	**21,308	**46	**3,147	**236	**212	**64	**9,849
$500,000 under $1,000,000	8	5,605	**9	**463	32	24	8	2,552	**	**	**	**	**	**	**	**
$1,000,000 or more	3	6,260	**	**	12	12	3	4,072	3	6,260			12	12	3	4,072
All returns, summary:																
Under $5,000	44,386	69,338	38,866	91,283	70,208	64,842	9,880	1,829	8,349	1,029	5,176	20,290	29,603	26,534	67	143
$5,000 under $10,000	36,208	272,173	30,733	225,282	93,112	86,585	29,737	18,342	18,605	141,075	15,479	116,232	69,673	64,836	12,825	5,386
$10,000 under $15,000	28,324	353,973	26,053	310,543	79,879	77,029	27,275	34,820	18,975	237,797	17,308	205,521	65,505	63,110	18,125	19,376
$15,000 under $20,000	25,119	442,512	23,842	401,193	82,839	82,453	24,643	51,865	20,926	371,014	19,983	342,621	76,885	76,722	20,450	40,349
$20,000 or more	33,351	1,009,551	29,656	691,518	113,983	111,666	33,312	198,697	30,436	911,369	27,348	639,306	109,960	108,143	30,404	171,786

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
APO/FPO[1]																
Total	**296,519**	**2,444,614**	**295,271**	**2,446,300**	**658,211**	**658,182**	**245,028**	**235,048**	**141,162**	**1,517,345**	**141,162**	**1,538,206**	**485,758**	**485,729**	**113,055**	**144,719**
Under $2,000	*11,445	*18,633	*11,445	*18,605	*17,413	*17,413	—	—	*2,984	*4,357	*2,984	*4,357	*8,952	*8,952	—	—
$2,000 under $4,000	32,336	96,282	32,336	96,282	44,274	44,274	*11,444	*1,406	*5,969	*18,841	*5,969	*18,841	*17,907	*17,907	—	—
$4,000 under $6,000	102,577	524,532	102,577	528,119	150,328	150,328	87,655	32,893	*23,875	*117,351	*23,875	*119,439	*68,642	*68,642	*8,953	*1,182
$6,000 under $8,000	49,796	358,845	49,796	369,903	117,458	117,458	46,812	23,493	28,106	207,036	28,106	218,145	95,768	95,768	25,122	7,562
$8,000 under $10,000	29,843	269,586	29,843	267,646	92,511	92,511	29,843	19,157	*23,874	*217,820	*23,874	*216,949	*80,574	*80,574	*23,874	*13,993
$10,000 under $12,000	22,523	243,557	21,275	238,608	84,757	84,757	21,275	17,256	20,027	217,111	20,027	225,272	82,261	82,261	18,779	14,068
$12,000 under $14,000	*8,511	*109,861	*8,511	*106,391	*23,120	*23,120	*8,511	*12,566	*6,299	*80,489	*6,299	*78,492	*19,802	*19,802	*6,299	*8,141
$14,000 under $16,000	11,782	173,197	11,782	180,432	30,771	30,771	11,782	20,078	*8,177	*120,004	*8,177	*128,842	*25,918	*25,918	*8,177	*12,039
$16,000 under $18,000	*5,536	*93,806	*5,536	*93,822	*16,604	*16,604	*5,536	*12,108	*4,428	*75,007	*4,428	*73,969	*15,496	*15,496	*4,428	*8,807
$18,000 under $20,000	*7,462	*141,626	*7,462	*136,513	*22,870	*22,870	*7,462	*19,749	*4,138	*77,052	*4,138	*73,669	*14,006	*14,006	*4,138	*9,532
$20,000 under $25,000	*7,103	*155,523	*7,103	*156,782	*25,073	*25,044	*7,103	*22,362	*5,805	*128,527	*5,805	*130,870	*23,775	*23,746	*5,805	*16,939
$25,000 under $30,000	*3,366	*91,319	*3,366	*94,002	*16,311	*16,311	*3,366	*14,345	*3,366	*91,319	*3,366	*94,002	*16,311	*16,311	*3,366	*14,345
$30,000 under $50,000	*4,019	*156,399	*4,019	*148,595	*15,951	*15,951	*4,019	*36,294	*3,894	*150,983	*3,894	*144,761	*15,576	*15,576	*3,894	*34,770
$50,000 under $100,000	*220	*11,449	*220	*10,599	*770	*770	*220	*3,341	*220	*11,449	*220	*10,599	*770	*770	*220	*3,341
$100,000 under $200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$200,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:																
Under $5,000	86,361	316,454	86,361	320,013	137,097	137,097	45,070	11,218	*23,875	*91,152	*23,875	*93,241	*71,627	*71,627	*5,968	*665
$5,000 under $10,000	139,636	951,424	139,636	960,541	284,887	284,887	130,684	65,730	60,933	474,253	60,933	484,490	200,216	200,216	51,981	22,071
$10,000 under $15,000	40,598	492,953	39,350	494,282	135,321	135,321	39,350	45,038	33,394	400,867	33,394	416,980	125,763	125,763	32,146	32,142
$15,000 under $20,000	15,216	269,094	15,216	261,484	42,801	42,801	15,216	36,720	9,675	168,796	9,675	163,264	31,720	31,720	9,675	20,445
$20,000 or more	14,708	414,690	14,708	409,979	58,105	58,076	14,708	76,343	13,285	382,279	13,285	380,232	56,432	56,403	13,285	69,395
Puerto Rico																
Total	**38,594**	**389,403**	**30,166**	**351,664**	**141,366**	**141,366**	**21,450**	**19,120**	**29,758**	**334,139**	**21,583**	**296,527**	**121,730**	**121,730**	**15,110**	**15,694**
Under $2,000	*402	*—2,838	—	—	*800	*800	—	—	*397	*—1,586	—	—	*795	*795	—	—
$2,000 under $4,000	*4,983	*14,630	*2,491	*6,609	*7,475	*7,475	—	—	*2,492	*8,022	—	—	*4,984	*4,984	—	—
$4,000 under $6,000	*7,722	*37,149	*2,492	*10,304	*30,141	*30,141	*2,740	*672	*4,982	*25,465	—	—	*27,401	*27,401	—	—
$6,000 under $8,000	*7,474	*49,311	*7,474	*50,131	*27,405	*27,405	*4,983	*571	*4,982	*32,022	*4,982	*32,841	*17,437	*17,437	*2,491	*329
$8,000 under $10,000	*3,597	*31,702	*3,597	*35,843	*15,215	*15,215	*2,491	*927	*3,597	*31,702	*3,597	*35,843	*15,215	*15,215	*2,491	*927
$10,000 under $12,000	*1,106	*12,080	*1,106	*12,080	*5,530	*5,530	*1,106	*718	*1,106	*12,080	*1,106	*12,080	*5,530	*5,530	*1,106	*718
$12,000 under $14,000	*3,318	*44,033	*3,318	*43,714	*11,060	*11,060	*2,212	*1,754	*3,318	*44,033	*3,318	*43,714	*11,060	*11,060	*2,212	*1,754
$14,000 under $16,000	*2,761	*40,598	*2,761	*40,993	*10,217	*10,217	*1,933	*1,118	*2,761	*40,598	*2,761	*40,993	*10,217	*10,217	*1,933	*1,118
$16,000 under $18,000	*2,482	*42,732	*2,482	*39,914	*9,929	*9,929	*2,482	*3,287	*2,482	*42,732	*2,482	*39,914	*9,929	*9,929	*2,482	*3,287
$18,000 under $20,000	*1,981	*37,835	*1,732	*35,286	*8,671	*8,671	*1,981	*4,315	*873	*16,901	*624	*14,351	*4,239	*4,239	*873	*1,803
$20,000 under $25,000	*1,246	*26,030	*1,246	*23,599	*6,230	*6,230	—	—	*1,246	*26,030	*1,246	*23,599	*6,230	*6,230	—	—
$25,000 under $30,000	*623	*17,489	*623	*19,223	*3,115	*3,115	*623	*1,264	*623	*17,489	*623	*19,223	*3,115	*3,115	*623	*1,264
$30,000 under $50,000	*624	*20,930	*624	*20,091	*4,368	*4,368	*624	*3,206	*624	*20,930	*624	*20,091	*4,368	*4,368	*624	*3,206
$50,000 under $100,000	*275	*17,721	*220	*13,879	*1,210	*1,210	*275	*1,289	*275	*17,721	*220	*13,879	*1,210	*1,210	*275	*1,289
$100,000 under $200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$200,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All returns, summary:																
Under $5,000	*10,368	*34,233	*4,983	*16,913	*25,713	*25,713	*2,492	*553	*5,380	*18,572	—	—	*20,725	*20,725	—	—
$5,000 under $10,000	*13,810	*95,721	*11,071	*85,974	*55,323	*55,323	*7,722	*1,616	*11,070	*77,053	*8,579	*68,684	*45,107	*45,107	*4,982	*1,255
$10,000 under $15,000	*6,357	*83,784	*6,357	*83,859	*23,495	*23,495	*5,251	*3,590	*6,357	*83,784	*6,357	*83,859	*23,495	*23,495	*5,251	*3,590
$15,000 under $20,000	*5,291	*93,495	*5,042	*88,127	*21,912	*21,912	*4,463	*7,602	*4,183	*72,560	*3,934	*67,193	*17,480	*17,480	*3,355	*5,091
$20,000 or more	*2,768	*82,170	*2,713	*76,791	*14,923	*14,923	*1,522	*5,759	*2,768	*82,170	*2,713	*76,791	*14,923	*14,923	*1,522	*5,759

Footnotes at end of table.

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

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

Size of adjusted gross income	All returns								Joint returns of husbands and wives							
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax		Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Total number of exemptions	Number of exemptions *other* than age or blindness	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
U.S. citizens abroad[2]																
Total	**174,009**	**2,232,215**	**122,612**	**1,795,258**	**457,499**	**438,249**	**89,104**	**246,547**	**96,678**	**1,790,172**	**85,264**	**1,543,398**	**342,058**	**328,594**	**54,450**	**189,685**
Under $2,000	41,641	—5,363	15,243	13,144	76,340	76,069	*5	*1	10,149	—4,725	*6,020	*4,602	38,334	38,333	—	—
$2,000 under $4,000	17,249	56,376	17,249	58,232	35,423	35,423	*4,773	*781	*8,953	*30,703	*8,953	*31,933	*26,858	*26,858	—	—
$4,000 under $6,000	*21,430	*109,343	*12,207	*54,611	*48,559	*39,604	*9,223	*3,720	*6,238	*32,092	*3,253	*10,405	*27,398	*21,428	—	—
$6,000 under $8,000	23,514	160,286	*15,808	*88,918	69,372	63,404	*13,455	*4,535	19,061	126,832	*15,808	*88,918	54,862	48,894	*9,223	*3,189
$8,000 under $10,000	*8,665	*79,034	*8,665	*83,982	*21,563	*21,563	*8,665	*7,290	*3,184	*29,263	*3,184	*31,092	*12,338	*12,338	*3,184	*1,645
$10,000 under $12,000	*5,766	*62,299	*773	*9,805	*11,170	*8,673	*4,517	*5,585	*773	*8,800	*773	*9,805	*2,432	*2,432	*773	*624
$12,000 under $14,000	*4,295	*56,121	*4,074	*46,515	*11,307	*10,059	*4,295	*3,274	*4,074	*53,374	*4,074	*46,515	*10,644	*9,396	*4,074	*2,949
$14,000 under $16,000	*5,672	*83,004	*5,251	*65,680	*15,884	*15,884	*5,472	*6,948	*5,451	*79,709	*5,251	*65,680	*15,442	*15,442	*5,251	*6,837
$16,000 under $18,000	*4,432	*73,524	*4,432	*67,981	*17,728	*17,728	*4,432	*5,162	*3,324	*55,579	*3,324	*49,353	*16,620	*16,620	*3,324	*4,973
$18,000 under $20,000	*4,631	*86,201	*4,631	*83,292	*11,478	*11,478	*4,631	*12,580	*3,324	*62,112	*3,324	*58,377	*9,972	*9,972	*3,324	*8,320
$20,000 under $25,000	10,049	227,657	10,049	229,830	32,922	32,922	*7,055	*25,080	7,453	169,791	7,453	179,168	27,730	27,730	*4,459	*12,398
$25,000 under $30,000	7,287	205,227	*5,392	*139,484	30,749	30,550	*7,088	*30,731	*5,790	*161,692	*5,392	*139,484	*25,358	*25,159	*5,790	*24,503
$30,000 under $50,000	12,678	472,014	12,443	410,718	48,121	48,121	9,423	40,804	12,678	472,014	12,443	410,718	48,121	48,121	9,423	40,804
$50,000 under $100,000	5,457	354,116	5,325	312,524	21,888	21,888	4,883	51,667	5,182	338,025	5,050	295,860	21,448	21,448	4,608	46,774
$100,000 under $200,000	1,095	142,229	955	105,323	4,384	4,283	1,047	22,378	916	120,366	853	97,226	3,942	3,870	892	17,688
$200,000 under $500,000	122	33,988	93	19,323	528	523	116	9,231	108	29,735	91	18,812	497	497	106	8,782
$500,000 under $1,000,000	16	10,690	14	3,708	47	43	14	3,216	13	8,492	11	3,281	37	33	12	2,483
$1,000,000 or more	10	25,470	8	2,185	36	34	10	13,563	7	16,317	7	2,168	25	23	7	7,617
All returns, summary:																
Under $5,000	68,382	96,990	38,730	102,158	133,463	127,222	8,032	2,007	22,356	41,416	*15,242	*38,102	77,670	71,699	—	—
$5,000 under $10,000	44,117	302,687	30,442	196,729	117,794	108,841	28,089	14,320	25,229	172,749	21,976	128,849	82,120	76,152	*12,407	*4,834
$10,000 under $15,000	15,135	192,121	9,700	116,181	36,369	32,624	13,886	15,475	9,700	132,580	9,700	116,181	26,526	25,278	9,700	10,177
$15,000 under $20,000	9,661	169,027	9,461	157,093	31,198	31,198	9,461	18,075	*7,246	*126,994	*7,046	*113,550	*28,584	*28,584	*7,046	*13,625
$20,000 or more	36,714	1,471,391	34,279	1,223,097	138,675	138,364	29,636	196,670	32,147	1,316,432	31,300	1,146,718	127,158	126,881	25,297	161,049

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

**Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

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

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

Section 6

Explanation of Classifications and Terms

CLASSIFICATIONS

Marital Status

The five marital status classifications were:

(1) Joint returns of husbands and wives,

(2) Separate returns of husbands and wives,

(3) Returns of heads of households,

(4) Returns of surviving spouses, and

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

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

States

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

Returns with Standard Deduction or with Itemized Deductions

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

For classification purposes of this report, returns with itemized deductions were only those which had positive adjusted gross income from which the taxpayer subtracted itemized nonbusiness deductions in computing taxable income. Returns with itemized deductions which showed no adjusted gross income or an adjusted gross deficit were excluded from this classification because there was nothing from which to subtract the deductions. A relatively few returns which showed no deductions were classified as itemized deduction returns; this occurred because married persons filing separate returns were each 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 spouse to claim none. It was, therefore, assumed for the statistics that returns of married persons filing separately and showing no deductions were itemized deduction returns.

Standard deduction returns generally were those with positive adjusted gross income and with no itemized deductions. (Returns with no adjusted gross income or an adjusted gross deficit were excluded from the standard deduction return classification for the same reason they were excluded from the itemized deduction returns classification.) There were some returns showing no deductions which were classified as standard deduction returns. These were returns of persons who were dependents with "unearned income," on which the standard deduction was limited to the amount of "earned income" (as well as the $2,400 maximum amount) in the event there were no itemized deductions. It was, therefore, assumed for the statistics that returns of taxpayers who were dependents with unearned income and which showed no deductions were standard deduction returns. (See also "Dependents with Unearned Income" in this section.)

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.

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

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

Tax Rates

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

(1) Joint returns and returns of surviving spouses,

(2) Separate returns of husbands and wives,

(3) Returns of heads of households, and

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

The rates were specified in the "tax rate schedules" and incorporated into the "tax tables." For Tax Year 1976, taxpayers with taxable income of $20,000 or less, whether they used the standard deduction or itemized their personal expenses, used the tax tables to determine their tax. (In previous years, the tax tables were based on adjusted gross income and their use was limited to taxpayers claiming the standard deduction.) The tax rate schedules were used by those taxpayers whose taxable income exceeded $20,000. Reproductions of the tax rate schedules and tax tables can be found in section 8, 1976 Forms and Instructions.

Tax rates were used to classify data for some of the tables in section 3, Tax Computation and Tax Rates. 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 tables 3.13 through 3.17. In table 3.12, the highest or marginal rate applicable is used to group returns. (See also the illustrations and text in section 3, Tax Computation and Tax Rates.)

Taxable and Nontaxable Returns

Taxability of a return for purposes of this report was determined by the presence of income tax after credits or the additional tax for tax preferences ("minimum tax"). Some returns classified as "nontaxable" may have had a liability for tax from the self-employment tax, the social security tax on tip income, taxes from recomputing prior-year investment or work incentive (WIN) credits, taxes from excess contributions to or premature withdrawals from individual retirement accounts, or other taxes; however, these taxes were disregarded for purposes of this classification since the first two were considered social security (rather than income) taxes, and since the remaining ones were not based on the current year's income. For purposes of this report, the earned income credit in effect for 1976 was treated as an amount which could be used to offset income tax before credits. As a result, returns on which there was no additional tax for tax preferences and on which the earned income credit exceeded income tax before credits became nontaxable strictly because of the earned income credit. (See also "Earned Income Credit" and "Income Tax After Credits.")

It should be noted that classification as taxable or nontaxable was generally based on each return as it was originally filed; the classification does not reflect any changes resulting from audit or other enforcement activities. However, there was an exception in the case of the earned income credit. Many taxpayers received the credit only after the Internal Revenue Service had reviewed their return during processing for revenue purposes and notified them that they were eligible to receive the credit. Therefore, while these returns were neither amended nor corrected through audit, they were adjusted during revenue processing and these adjustments are reflected in the data. (See also "Earned Income Credit," in section 3, Tax Computation and Tax Rates.) Generally, amended return data were also excluded from the statistics and had no effect on this classification. However, for this report, some amended return data were used for returns showing income earned abroad, which resulted in some of these returns becoming nontaxable. The amended returns were used in order to present more accurate statistics inasmuch as provisions enacted for Tax Year 1976 by the Tax Reform Act of 1976 were later postponed for one year by the Tax Reduction and Simplification Act of 1977. See section 1, Returns Filed and Sources of Income, for a description of these tax law changes and their effect on the statistics.

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 age 65 or more. Whether one or two exemptions were claimed, the return was considered as a return of a taxpayer age 65 or over.

Type of Tax Computation

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

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

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

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

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

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

Two additional special types of computation are shown in the statistics: the "additional tax for tax preferences" (computed on Form 4625, Computation of Minimum Tax) and the "tax from special income averaging" on lump-sum distributions from pension plans (computed on Form 4972, Special 10-year Averaging Method). Even though these two special taxes affected the taxable/nontaxable status of a return for the statistics, they were both computed on income which was excluded from adjusted gross income and, therefore, from income subject to tax. Table 3A presents data for each type of tax computation mentioned above.

All of these tax computation methods are described below in the Explanation of Terms and in section 3, Tax Computation and Tax Rates.

TERMS

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited were those in effect for 1976.

Additional Tax for Tax Preferences

First introduced for 1970 by the Tax Reform Act of 1969, the additional tax for tax preferences ("minimum tax") was intended to make possible the taxation, to some extent, of selected income and deduction items afforded special tax treatment, described by law as "tax preferences" (see "Tax Preferences" below). Various deductions and adjustments could be made which reduced the effective tax on preferences, however.

The Tax Reform Act of 1976 contained provisions which increased the effective tax on tax preferences by:

(1) increasing the tax rate from 10 to 15 percent;

(2) reducing the tax preferences initially excluded from taxation from $30,000 ($15,000 for married persons filing separately) plus the regular income tax for the year to the larger of $10,000 ($5,000 for married persons filing separately) or one-half of the regular income tax for the year;

(3) adding two new tax preference items, specifically, "intangible drilling costs" and the "itemized deductions tax preference;" and

(4) expanding the definition of an existing preference, "accelerated depreciation on personal property subject to a net lease," to cover all leased personal property.

See section 3, Tax Computation and Tax Rates, for a more complete

description of the computation of this tax and the law changes affecting it.

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) deductions attributable to rents and royalties;

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

(5) depreciation and depletion deductions 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) excludable portion of qualified dividends (up to $100 per taxpayer);

(10) business "net operating loss" deduction (because data from amended returns were not used, only amounts carried over from prior years are reflected in the statistics; carrybacks from future years are not);

(11) contributions to a retirement fund, either a "Keogh Plan" established by self-employed persons or an individual retirement account (IRA) established by employees or self-employed persons;

(12) exclusion of the ordinary income portion (in contrast to the amount treated as long-term capital gains) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan when such amounts were taxed separately from other sources of income;

(13) deductions for interest forfeited because of premature withdrawals from time savings accounts or deposits.

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

Adjusted Gross Income Less Investment Interest

See "Adjusted Gross Income" and "Investment Interest."

Adjusted Gross Income Plus Tax Preferences

See "Adjusted Gross Income" and "Tax Preferences."

Adjustments

See "Statutory Adjustments."

Alimony Received

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

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

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

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

Alternative Computation of Tax

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

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

On certain prior-year and noncalendar year returns included in the statistics, additional amounts of capital gain may have been taxable at the 50 percent rate. This occurred when the taxpayer had long-term gains from certain binding contracts, distributions and installment sales agreed to on or before October 9, 1969.

Since the alternative tax was computed at no less than 50 percent, the computation was profitable only to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular 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 with large amounts of taxable income which included both earned income (salaries, wages, and the like) and net long-term capital gains could avail themselves of the "maximum tax" on earned income (limiting the tax rate on earned income to 50 percent) as well as the alternative tax on net long-term capital gains. See "Maximum Tax on Earned Income."

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.

Business or Profession Net Profit or Net Loss

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

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

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

Capital Assets

See "Sales of Capital Assets."

Capital Gain Distributions Reported on Form 1040

These distributions included the following:

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

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

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

Capital Gains and Losses

See "Sales of Capital Assets."

Capital Gains Offset

See "Maximum Tax on Earned Income."

Capital Loss Carryover

See "Sales of Capital Assets."

Capital Gains Portion of Lump-sum Distributions

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

Casualty and Theft Losses

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

Child Care Credit

This was a credit to reduce income tax, introduced for Tax Year 1976, which could be claimed by taxpayers who incurred expenses for the care of dependent children under age 15 (or other dependents or spouses who were disabled) while these taxpayers were working. Qualifying expenses included both those for services performed within the home (such as for baby-sitters, maids, and cooks) and, in the case of children under age 15, services outside the home, such as those performed by day-care centers or nursery schools.

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

(1) total qualifying expenses, as described above;

(2) the amount of income earned while these expenses were being incurred; for this purpose, "earned income" meant salaries, wages, tips, and other employee compensation plus net earnings from self-employment. In the case of a married couple, neither of whom was disabled, the lower of the two earned incomes had to be used; couples with only one earned income, or who did not file a joint return, did not qualify for the credit;

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

The child care credit replaced the child care deduction, applicable for 1975 and earlier years. The credit was not "refundable" and was limited to income tax before credits minus the general tax credit, credit for the elderly, foreign tax credit, investment credit, work incentive (WIN) credit, political contributions credit, and credit for the purchase of new principal residence.

Contributions

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

In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income, with the exception of contributions to private non-operating foundations which were subject to a 20 percent limitation. However, contributions of certain capital property which appreciated in value were subject to a 30 percent limitation unless the taxpayer elected to take the unrealized appreciation into account for tax purposes by reducing the contribution deduction by 50 percent of the potential long-term capital gain on a sale of the property. Contributions exceeding the 50 (or 30) percent limitation could be carried over to be deducted in the next 5 years so that, in addition to contributions made in 1976, the statistics also include amounts carried over from 1971-75, that were within the current year's percentage limitations.

Credit for Contributions to Candidates for Public Office

See "Political Contributions."

Credit for the Elderly

For taxpayers under age 65, the computation of this credit against income tax was similar to that for the retirement income credit in effect for 1975 and earlier years. In brief, the base for this computation for 1976 was pensions and annuities received under public retirement systems, limited to $2,500 for single persons and married persons filing joint returns with only one spouse having qualifying pensions, $3,750 for couples filing jointly if both had qualifying pensions, and $1,875 for married persons living apart from their spouses and filing separate returns (the corresponding limits for 1975 were $1,524; $3,048; and $1,524; respectively). The base was further reduced by pensions received under the Social Security or Railroad Retirement Acts, and by the amount of "earned income" (salaries, wages, professional fees, commissions, and other compensation for personal services) in excess of $1,200. The actual credit equalled 15 percent of the (reduced) base and was limited to income tax before credits minus the general tax credit. For a more complete description of this credit see section 4, Taxpayers Age 65 or Over, Credit for the Elderly.

Credit for Federal Tax on Gasoline, Fuel, and Oil

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

Credit on 1977 Tax

This credit was part of the overpayment on 1976 tax which taxpayers specifically requested to be credited to their estimated tax for 1977.

Current Actuarial Value of Annuities

This represented the discounted amount of annuity income the taxpayer could expect to realize from an annuity at the time the return was filed. This amount was supplied by the taxpayer's employer on Form 1099R, and reported by the taxpayer on line 6 of Form 4972, Special 10-year Averaging Method, and was used only for the purpose of computing the tax on the ordinary income portion of a lump-sum distribution from a qualified retirement plan.

Dependents with Unearned Income

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

Dividend Exclusion

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

Dividends in Adjusted Gross Income

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

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

Domestic and Foreign Dividends Received

Domestic and foreign dividends received included:

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

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

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

Earned Income

For the definition of earned income, see the concept in which it is used (e.g., for the definition used to compute the earned income credit, see "Earned Income Credit.")

Earned Income Credit

The Tax Reduction Act of 1975 provided an "earned income credit," available for Tax Year 1975, to low-income workers who maintained a household and had dependent children whom they claimed as exemptions. This credit was based on "earned income," comprised of wages, salaries, and other employee compensation, plus net earnings from self-employment, and was intended to offset the impact of social security taxes on low-income individuals and to encourage them to obtain employment. The Tax Reform Act of 1976 subsequently continued the "earned income credit" for Tax Years 1976 and 1977 and liberalized the requirements for claiming the credit.

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

Taxpayers who met the following five conditions were eligible to claim the earned income credit for 1976:

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

(2) maintained a household which was the principal place of abode for the taxpayer and at least one child who was either under 19 years of age or was a student, or was disabled,

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

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

(5) filed a joint return if married.

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

Earned Net Income

See "Maximum Tax on Earned Income."

Earned Taxable Income

See "Maximum Tax on Earned Income."

Estate or Trust Net Income or Loss

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

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

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

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

Estimated Tax Payments

These payments, summarized on the individual income tax return, were paid quarterly based on the 1976 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of the 1975 tax liability.

Excess Social Security Taxes Withheld

For 1976, if the total social security (FICA) tax withheld was greater than $895.05 because an employee worked for more than one employer, the excess could be taken as a credit toward payment of an employee's income tax. In the case of a joint return, the credit was computed for each taxpayer. For 1975, the maximum amount was $824.85.

Exemptions

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

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

Exemptions were also allowed for qualified dependents, other than taxpayer's children, who had gross income less than $750 and dependent children (regardless of income) 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 other than children who had gross income less than $750, but filed a return to obtain a refund of tax withheld on wages,

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

(3) dependent children under 19 years of age or students regardless of age who either (a) were required to file a return because their gross income was $2,450 or more, or (b) had gross income of less than $2,450, all of it "earned income," and filed a return only to obtain a refund of tax withheld on wages.

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

Expanded Income

This figure was obtained by adding together "adjusted gross income" and "tax preferences," and then subtracting "investment interest." Each of these terms is explained separately in this section. (For a further explanation of expanded income, see "High-income Returns, Taxable and Nontaxable" in section 1.)

Farm Net Profit or Net Loss

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

Farm business costs and expenses were deductible from farm gross business receipts in arriving at farm net profit or loss. Excluded from farm net profit or loss were (1) gain from sales of livestock (except poultry) held for breeding purposes, of unharvested crops sold with the land (when the land was held for a period which qualified it for long-term capital gains treatment), and of other farmland, all of which were reported on the separate schedule for sales of property, Form 4797, and, (2) farm rental income based on crops or livestock produced solely by the tenant, without material participation of the landowner (or sublessor) in the operation or management of the farm, reported as rental income by the owner on the separate schedule for supplemental income (Schedule E).

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

Foreign Tax Credit

A credit against income tax was permitted for foreign taxes paid. The credit was for the income and profits taxes paid to foreign countries or U.S. possessions and included the taxpayer's share of such taxes paid through partnerships and fiduciaries.

In general, the tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the amount of foreign tax paid. In addition, the credit was further limited to income tax before credits minus the general tax credit and the credit for the elderly. Amounts in excess of this limitation could be carried back 2 years and the remainder carried forward 5 years for use in computing the credit for these years.

Additional information is available periodically from

Supplemental Report, Statistics of Income--International Income and Taxes, Foreign Tax Credit and Foreign Source Income Reported on Individual Income Tax Returns.

Fully Taxable Pensions and Annuities

See "Pensions and Annuities."

Fully Taxable Pensions and Annuities Reported on Schedule E

See "Pensions and Annuities."

General Tax Credit

This credit against income tax was available to all taxpayers with income tax before credits. It equalled the larger of:

(1) the "personal exemption credit," equal to $35 multiplied by the number of exemptions, other than those for age and blindness;

(2) the taxable income credit, equal to 2 percent of taxable income, but never more than $180 ($90 on returns of married persons filing separately). The amount of the credit was further limited to "income tax before credits" so that it could not result in a refund.

Heads of Households, Returns of

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

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

Home Mortgage Interest

See "Interest Paid."

Income Averaging

The standard income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at lower rates, thus resulting in a lower amount of tax due than would have resulted if the taxpayers computed their tax using the regular tax computation methods. An eligible individual could choose this computation if the "averageable income" for the year was more than $3,000.

"Averageable income" was the amount by which "adjusted taxable income" exceeded 120 percent of the average "base period income" (the average of taxable income, with certain other adjustments, for the 4 preceding tax years). Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fifth of such income. "Adjusted taxable income" (taxable income for the computation year), from which the averageable income was derived, covered all income except "excess community property income" and certain amounts received by owner employees (see the instruction for Schedule G in section 8, 1976 Forms and Instructions, for definitions). "Base period income" included taxable income and income earned outside the United States or within U.S. possessions which had been excluded from taxation under sections 911 and 931 of the Internal Revenue Code.

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

Income Earned Abroad

A U.S. citizen who was a bona fide resident of a foreign country was allowed to exclude from U.S. taxation all or a portion of any "earned income" (see definition below) received while living abroad. For the first 3 years of residence abroad, the taxpayer was allowed to exclude a maximum of $20,000 per year from taxable income. After 3 years the maximum excluded amount was generally increased to $25,000 per year. Taxpayers who lived in a foreign country for the entire year could use the entire exclusion amount; otherwise, they determined the amount on a prorated basis according to the number of days in their qualifying period (see definition below).

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

Tax-exempt income earned abroad was reported on Form 2555, Exemption of Income Earned Abroad, but was not entered on Form 1040 because it was not included in adjusted gross income. Persons with no other income were required to complete just the name, address, social security number, and signature sections of Form 1040. Returns of persons with wholly tax-exempt income were tabulated in the "no adjusted gross income" size class for the statistics.

To qualify for the residence exemption, a person was required to have been a resident of a foreign country for an entire year. If a taxpayer was a resident of the country for only a part of the tax year, the income earned abroad during that year was eligible for exclusion if the taxpayer remained a resident for the next full tax year. If the taxpayer filed a current-year return for the year in which he or she took up residence abroad, all of the income earned during the year was initially subject to tax, and, to take advantage of the exclusion, the taxpayer had to file an amended return after he or she became eligible for the exclusion. As an alternative, the taxpayer could apply for a special extension for filing a return until the residency requirement had been met.

U.S. citizens living abroad who were not bona fide residents of a foreign country could also be eligible for excluding all or a portion of their earned income. However, these persons did not become eligible until they had been present in a foreign country or countries for 17 out of 18 consecutive months. At that point, the same rules applied to them as applied to bona fide residents. For the purpose of this provision, the term "foreign country" meant territory under the sovereignty of a government other than that of the United States.

See section 1, Returns Filed and Sources of Income, for an explanation of the effects on the statistics of the Tax Reduction Act of 1976 and the Tax Reduction and Simplification Act of 1977.

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

Income Subject to Tax

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

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

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

Income Tax After Credits

Income tax after credits was equal to "income tax before credits" minus the following tax credits: credit for the elderly; investment credit; foreign tax credit; work incentive (WIN) credit; political contributions credit; credit for the purchase of new principal residence; child care credit; general tax credit; and, to the extent that it did not result in a negative amount, i.e., a refund, the earned income credit. The portion of the earned income credit which did not result in a negative amount was tabulated as "earned income credit used to offset income tax before credits." See also "Total Income Tax" and "Total Tax Liability."

Income Tax Before Credits

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

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

(2) the alternative tax (from Schedule D),

(3) the income averaging tax (from Schedule G),

(4) the maximum tax (from Form 4726).

To income tax before credits, as computed under one of the four methods listed above, certain taxpayers had to add one or more of the following:

(1) the "special averaging tax," computed by a taxpayer who received a lump-sum distribution from a qualified retirement plan;

(2) the "multiple recipient special averaging tax," computed by a taxpayer who received a share of a single lump-sum distribution from a qualified retirement plan;

(3) the tax on accumulation distributions of trusts, computed by a taxpayer who received a distribution in the current year which was based on income accumulated by a trust in prior years;

(4) the tax from recapture of prior-year credit for purchase of new principal residence, computed by a taxpayer who had claimed the "new house credit" for 1975, but then sold the new house within a 36-month period and failed to replace it with another qualifying new house within an 18-month period.

Since it was possible for a taxpayer to have one or more of these four special taxes, even though he or she had no taxable income for the year, the number of returns with income tax before credits in this report is greater than the number of returns with taxable 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.

In addition to income tax withheld reported on Form W-2, income tax withheld from pensions and annuities reported on Form W-2P, Statement for Recipients of Annuities, Pensions, or Retired Pay, was also included in this amount.

Individual Retirement Account Adjustment

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

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), subject to the limitations prescribed in the law. Interest relating to business, royalty, and rental income was deducted directly from these items and was therefore not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract, certain unstated amounts of interest as provided in Code section 483, and finance charges.

Interest Received

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

Investment Credit

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

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

Investment Interest

This was an amount computed for the statistics on high-income returns as required under the Tax Reform Act of 1976. It was equal to total interest deducted (other than home mortgage interest), limited to investment income (interest received, dividends, and capital gains, to the extent included in total income). Thus, investment interest as computed did not equal the investment interest reported on Form 4952, Investment Interest Expense Deduction, which was defined differently.

In computing investment interest, different amounts of investment income were included under the different income concepts used in this report. Therefore, investment interest had to be limited as follows:

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

(a) interest received,

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

(c) all net short-term capital gains (in the case of taxpayers with short-term gains and long-term losses, the excess of short-term gains over long-term losses), and

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

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

(a) interest received,

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

(c) all net short-term capital gains, and

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

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, 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. See also the explanation of the classification, "Returns with Standard Deduction or with Itemized Deductions."

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.

Low-income Allowance

The low-income allowance was the minimum standard deduction, designed to aid low-income taxpayers. The Tax Reform Act of 1976 increased the amount of the low-income allowance for all taxpayers. Thus, for 1976, the low-income allowance was $1,700 for unmarried persons (including heads of households with dependent children), $2,100 for married persons filing joint returns and surviving spouses, and $1,050 for married persons filing separate returns. Previously, the low-income allowance was $1,600 for unmarried persons (including heads of households with dependent children), $1,900 for married persons filing joint returns and surviving spouses, and $950 for married persons filing separate returns.

The primary effect of the increase in the low-income allowance for 1976 was to exempt certain individuals with relatively little income from having to file a Federal income tax return.

Lump-sum Distributions Not Included in Adjusted Gross Income

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

The entire lump-sum distribution was not necessarily subject to taxation. The taxable portion was determined by subtracting from the total (1) any amount contributed to the plan by the employee (less any previous distributions received that were not includable in the employee's

gross income) and (2) net unrealized appreciation of employer securities. (When sold, the employee paid the tax on the unrealized appreciation of employer securities contributed to the plan by the employer.) Thus, the total taxable amount of the distribution consisted of employer contributions and any income earned on the account. An allocation of this taxable portion was then made between long-term capital gain and ordinary income based on the number of the employee's years of service before 1974 and after 1973. In general, the portion of the distribution attributable to active participation in a plan before 1974 qualified as long-term capital gain, while the portion attributable to active participation after 1973 was ordinary income.

The Tax Reform Act of 1976 provided that the recipient of a lump-sum distribution paid after 1975 which included capital gains could elect to treat the entire taxable portion as ordinary income (thereby avoiding the additional tax on tax preferences, or "minimum tax," on long-term capital gains). The ordinary income portion could in turn be taxed one of two ways: it could be included in adjusted gross income and taxed in the same manner as other income; or it could be excluded from adjusted gross income and taxed separately under an elective special 10-year averaging method. See "Special Income Averaging Methods" and the text in section 3, Tax Computation and Tax Rates, for a full discussion of this special tax computation.

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 $23,000, the tax rate schedule (reproduced in the income tax return facsimile at the end of this report) indicated tax as $4,380 on the first $20,000 plus 32 percent of the excess. The marginal rate in this case is 32 percent, and the income taxed at the marginal rate is $3,000 ($23,000 minus $20,000).

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

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

Maximum and Alternative Tax Computation

See "Maximum Tax on Earned Income."

Maximum and Regular Tax Computation

See "Maximum Tax on Earned Income."

Maximum Tax on Earned Income

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

"Earned income" was gross income from salaries, wages, professional fees, and compensation for personal services. If the taxpayer engaged in a trade or business where both services and capital were material income-producing factors, up to 30 percent of net profit was considered earned income. Net proceeds from the sales of property created by the taxpayer were also considered earned income. "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 1976 or the average of this amount for 1972-76. 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, Tax Computation and Tax Rates.

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 deduc-

tion were the actual amounts paid during the tax year for health care of the taxpayer, spouse, dependents, and any other person who, except for the fact that he or she had $750 or more of gross income or filed a joint return with his or her spouse, could be claimed as a dependent. Amounts paid for drugs and medicines were included in medical expenses only to the extent that they exceeded 1 percent of adjusted gross income. Any insurance payment, received on account of medical expenses incurred, reduced the cost which could be considered as medical expenses actually paid by the taxpayer. However, one-half of the cost of medical insurance up to $150 was fully deductible as a medical expense without regard to the 3 percent limitation, while the remaining one-half of the cost plus any excess over $150 was subject to the 3 percent limitation.

Miscellaneous Itemized Deductions

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

On the return form, miscellaneous deductions included expenses incurred in the collection of income; or for the management, conservation, or maintenance of property held for the production of income subject to tax; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with taxpayer's employment, (for example, dues to professional societies, cost of tools and supplies for the job, and fees to employment agencies); fees paid for the preparation of a tax return; allowable expenses of an employee in connection with the employer's business; and up to $100 ($200 for a joint return) of contributions to candidates for public office.

Casualty and theft losses, while shown as a separate category on the return form, were classified in "total miscellaneous deductions" for the statistics. See "Casualty and Theft Losses."

Net Operating Loss Credit

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

Net Operating Loss Eligible for Carryover

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

One-half Excess Long-term Gain

See "Alternative Computation of Tax."

Other Income (Net)

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

Other Tax Credits

"Other tax credits" included, in general, only those statutory tax credits which were used to offset total income tax and could not be identified as credit for the elderly, child care, investment, work incentive (WIN), foreign tax, or contributions to candidates credits. In previous years, the "throwback tax credit" was also included; for 1976, it was treated as part of "Other Taxpayments." (See also "Other Taxpayments.")

Other Taxpayments

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

Other Taxable Income

See "Maximum Tax on Earned Income."

Overpayment

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

Partnership Net Profit or Net Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or unincorporated 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. Beginning with 1976, the "at risk" limitation was introduced on partner's deductible losses that were attributable to certain partnership "tax shelter" activities to which a partner contributed cash or property. In general, losses were allowed only to the extent of the aggregate amount the partner had "at risk" in the activity at the close of the year. (The amount "at risk" was the partner's cash or property investment or amounts borrowed for which the partner was personally liable or which was secured by property other than the amount the partner had invested.) The amount "at risk" was reduced by the losses deducted; however, a loss in excess of the "at risk" amount could be carried over for possible use in the following year. Also beginning with 1976, the statistics reflect the more limited deduction for the additional first-year depreciation. 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.

Partnership net profit or net loss, as shown in this report, did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, interest on tax-free covenant bonds, and shares of specially allocated income or loss, even when these amounts were received through a partnership. Such income was included on the tax return on the separate lines provided for these income types. Deductions for which there were separate lines on the return were similarly excluded from partnership net profit or net loss.

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

Payment with Request for Extension of Filing Time

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Tax Return, and gained a 2-month extension of time to file the Form 1040. The application operated to

extend the time to file. It did not extend the time for payment of expected tax since full payment of any tax due had to be made with the application for extension. When the taxpayer filed the return, he or she entered the amount paid with Form 4868 on Form 1040 to determine any tax still due or any amount of overpayment of tax.

Pensions and Annuities

Generally, pensions represented periodic income received after retirement and made in consideration of past services with an employer. while annuities were income payable at stated intervals in consideration of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory pension was one paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on line 32b, "Fully taxable pensions and annuities," of Form 1040 rather than on Schedule E, Supplemental Income Schedule, which was used to report amounts received from a contributory pension.

For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution. (In the case of a survivor-beneficiary of a deceased employee, a "death benefit exclusion" of up to $5,000 could be excluded, in addition to the deceased employee's contribution.) The entire amount of pension received for the year was reported on the supplemental income schedule (Schedule E, Form 1040), with the taxable portion shown separately and carried forward to line 32a of Form 1040, and included under the heading "Pensions, annuities, rents, royalties, partnerships, estates and trusts, etc." When it was possible for the retired employee or a survivor to recover the employee's contributions within 3 years by the annuity payments received, the payments were nontaxable until recovered, after which time the pension or annuity was fully taxable. This was the "three-year rule" computation method. If this method was inapplicable, the taxpayer's yearly receipts were prorated into taxable and nontaxable portions based on life expectancy at the time that the pension or annuity started (or "term certain," if the annuity was not payable for life).

Receipts from individually purchased annuities were usually prorated into taxable and nontaxable portions, since the taxpayer could expect to receive more than the cost, but not within 3 years.

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

See also the text in section 1, Returns Filed and Sources of Income for an explanation of the limitation of the data on "nontaxable pensions and annuities."

Percentage Standard Deduction

See "Standard Deduction."

Personal Exemption Credit

See "General Tax Credit."

Political Contributions

An individual taxpayer was allowed to elect either a credit or an itemized deduction for political contributions paid during the tax year. This political contribution could be to a candidate or candidates for election to a Federal, State, or local office, in a primary, general, or special election, or it could be to a political campaign committee. The credit against income tax was permitted for 50 percent of the political contributions made, up to $50 on a joint return or $25 on a return of a married person filing separately or on the return of a single person. In lieu of the credit, an individual could deduct from adjusted gross income political contributions made, up to $200 on a joint return or $100 on a return of a married person filing separately or on the return of a single person.

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

Premature Distributions from an Individual Retirement Account (IRA)

See section 3, Tax Computation and Tax Rates.

Premature Distributions from a Self-employed Retirement Plan

See section 3, Tax Computation and Tax Rates.

Presidential Election Campaign Fund Checkoff

Taxpayers could elect to designate $1 ($2 on a joint return, if both the taxpayer and spouse so elected) of their 1976 tax liability to be applied to the Presidential Election Campaign Fund. This designation could be made by checking the appropriate box on line 8 of Form 1040 or Short Form 1040A. The election did not affect the size of the taxpayer's tax liability for the year.

Purchase of New Residence Credit

As a stimulus to new housing, the Tax Reduction Act of 1975 allowed a credit against tax for a portion of the "purchase price" paid by a taxpayer for a new principal residence. This credit applied to housing constructed or under construction before March 26, 1975. The amount of the credit was equal to 5 percent of the purchase price, limited to $2,000 for all returns except those of married persons filing separately; for the latter, the limit was $1,000. The credit could be further limited, since it could not exceed the tax for the year reduced by the general tax credit, foreign tax credit, credit for the elderly, investment credit, work incentive (WIN) credit and political contributions credit.

In order to qualify for the credit, the residence purchased had to be the principal residence of the taxpayer and its original use had to commence with the taxpayer. In addition to the date-of-construction requirement, the property had to have been acquired and occupied by the taxpayer after March 12, 1975,

and before January 1, 1977. The "purchase price" was the adjusted basis. Thus, when the new residence was a replacement residence, the cost of the new residence had to be reduced by the gain not recognized on the sale of the previous residence. Finally, the taxpayer was required to attach to his or her return a certification by the seller that the purchase price paid was the lowest price at which the new residence was offered for sale after February 28, 1975.

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 rates from one of four tax rate schedules to compute the tax. In some instances the taxpayer used the equivalent tax table or requested the Internal Revenue Service to compute the tax. Returns of such taxpayers are also classified under the regular tax computation method.

Rent Net Income or Loss

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

Royalty Net Income or Loss

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; and revenue from patents; copyrights on literary works; trademarks; formulae; and so on. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231, and as a result of the separate computation required by that section are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets."

Salaries and Wages (Gross)

Salaries and wages as reported on the tax return were amounts of compensation for personal services prior to statutory adjustments which reduced the gross amount 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 types of livestock if held for breeding purposes, the value of unharvested crops sold with the land they grew on, as well as certain mineral rights. Gains and losses from sales or other dispositions under section 1231 had to be aggregated first. If the overall result was a net gain, it was included in the computation of net long-term capital gain or loss. If the overall result was a net loss, it was included in the computation of net gain or loss from sales of property other than capital assets. Thus, a net gain under section 1231 could receive the more beneficial treatment of a long-term capital gain taxable under the alternative computation of tax, while a net loss under section 1231 received the more beneficial treatment as an ordinary loss which could be fully offset against ordinary income as well as against capital gains. Included in the computation under section 1231 was the result of an additional special computation to determine net gain or loss from certain "involuntary conversions" (principally from 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, 1252, and 1254 and, in the case of certain mining property, by section 617. Code sections 1245 and 1250 limited the eligible gain in the case of certain depreciable and real property based on adjustments for any accelerated depreciation claimed since 1962, 1964, or 1975, the date depending on the category of property involved. 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, while Code section 1254 treated the gain from dispositions of oil or gas property, for the most part, as ordinary income. Code section 617 limited eligible gain on depletable mining property, after taking account of certain exploration and development expenditures as gain from ordinary income, to the extent of these expenditures. None of these Code provisions had any effect on the treatment under section 1231 of losses resulting from the disposition of such property.

The individual in reporting his or her gains and losses from property used in trade or business and from involuntary conversions

also included distributive shares received as a partner in a partnership.

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 any short-term capital loss carryover and any net short-term gain or loss received from partnerships or fiduciaries.

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

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

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

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

(4) any long-term capital loss carryover from recent years prior to 1976.

Short-term capital loss carryover--This carryover represented that portion of any net short-term capital loss incurred, but not deducted, in a previous taxable year. Also, the loss carryover could offset dollar for dollar all current-year short-term capital gains and up to $1,000 of any other income.

Long-term capital loss carryover--This carryover was the unused portion of net long-term loss 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 capital 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 capital 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 net 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 net short-term gain over net long-term loss.

Net capital gain included capital gain distributions received by taxpayers which would normally have been entered in Schedule D, Capital Gains and Losses. However, if taxpayers did not need Schedule D to report any other gains or losses or to compute the alternative tax, they did not file that schedule but entered 50 percent of the capital gain distributions directly onto Form 1040, on line 30B. The statistics include a separate tabulation of the capital gain distributions not reported on Schedule D.

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

Additional information on sales of capital assets is available periodically from the Supplemental Report, Statistics of Income--Sales of Capital Assets Reported on Individual Income Tax Returns.

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 (4) 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); (5) losses on sales of small business investment company stock (considered as ordinary losses rather than capital losses; gains were treated as capital gains, however); (6) losses on small business stock if the owners were the original holders (however, such losses were limited to $50,000, or $25,000 for married persons filing separate returns; gains were treated as capital gains); and (7) amounts resulting from certain "involuntary conversions" including net losses from casualty and theft (see also "Sales of Capital Assets" above).

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, 1254, and 617. To the extent that the amount eligible for capital gains treatment was thereby reduced, the amount included in the statistics for net gain or loss of sales of property other than capital assets was increased.

Self-Employment Tax

This tax, levied under the social security system, was reported by each individual who had self-employment earnings of at least $400 derived from a sole proprietorship or from any share of partnership profits. Citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries. Certain types of income and deductions such as investment income, capital gains and losses, deductions for net operating

losses, and casualty and theft losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1976 was $15,300, reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was $1,208.70, based on the 7.9 percent rate in effect for that year. For 1975, the rate was the same, although the maximum amount of earnings subject to the tax was $14,100 and the maximum tax was $1,113.90.

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 also returns with community property income divided between husband and wife.

If the husband (or wife) filed a separate return, the wife's (husband's) exemption could be claimed on that return, but 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 up to $100 per week from salaries and wages received under an employer-provided wage continuation plan for periods of absence due to injury or sickness subject to limitations prescribed by law. See also the text in Section 1, Returns Filed and Sources of Income, for an explanation of the limitations of the data on the "sick pay exclusion."

Single Persons, Returns of

These were returns of (a) unmarried persons who did not qualify as head of household or surviving spouse, or (b) certain married individuals living apart from their spouses who maintained a home, independently of the spouse, that was the home of the individual's child or stepchild for more than 6 but less than 12 months of the year.

Small Business Corporation Net Profit or Loss

Net income of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each stockholder. Net losses were allocated to each stockholder to be offset against income from other sources.

Small Business Corporation income shown in this report was the amount taxable to stockholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the stockholders and is included in the statistics for net gain or loss from sales of capital assets. Undistributed income earned in previous years was taxable to stockholders in the year it was earned and could be distributed during the current year without any further tax.

Information on Small Business Corporations can be found in Statistics of Income--Corporation Income Tax Returns.

Social Security Taxes on Tip Income

This amount 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 and 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 Form 1040.

Special Income Averaging Methods

Employees, self-employed individuals, or their beneficiaries, who received lump-sum distributions from qualified pension or retirement plans (described under separate heading) could elect to have this income taxed under a special 10-year averaging method under provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Generally, the income eligible for taxation under this method was that part of the distribution which represented employer contributions to the plan after 1973, considered to be "ordinary income." Employer contributions made before 1974 could be given long-term capital gain or ordinary income treatment, while the employee's contributions were not taxable at all.

The taxpayer included the capital gain portion of the distribution in adjusted gross income along with any other capital gains. However, if the taxpayer elected to use the special averaging provisions, then the taxpayer excluded the ordinary income portion of the distribution from adjusted gross income and computed a tax on it separately. If the election were not made, the ordinary income portion was treated as "other" income on the return, was included in adjusted gross income, and was taxed as part of the taxpayer's "taxable income."

Generally, the special income averaging tax computation involved three steps:

(1) the taxpayer determined the taxable portion of the distribution by allocating the full amount of the distribution between capital gain and ordinary income and then subtracting certain allowances and exclusions;
(2) using the tax rate schedule for single persons, the taxpayer computed a tax on one-tenth of the amount in step (1) and multiplied that result by 10; and
(3) finally the taxpayer multiplied the amount in step (2) by the number of calendar years of service under the plan after 1973 and divided this by the total number of calendar years of service.

However, those taxpayers who had received lump-sum distributions in 1974 or 1975, as well as in 1976, used the combined prior-year and current-year taxable portions in step (1) above, and then subtracted the tax they had previously paid on the prior distribution to determine the tax due for 1976.

This, then, represented the tax on the ordinary income portion of a lump-sum distribution. The tax was added to any other tax computed on regular "taxable income" and thus became a part of "income tax before credits." The use of the special averaging tax on the ordinary income portion of a lump-sum distribution did not prevent the taxpayer from using any other type of tax computation method (e.g., regular income averaging) on any other taxable income. See also the text in section 3, Tax Computation and Tax Rates.

Special Tax Computations

See "Income Tax Before Credits."

Standard Deduction

A taxpayer was allowed a standard deduction in lieu of itemizing personal expenses. For 1976, the standard deduction for unmarried persons (including heads of households with dependent children) was 16 percent of adjusted gross income, but never more than $2,400 or less than $1,700. For married persons, the deduction was again 16 percent of adjusted gross income; however, for those filing separately, the limits were set at $1,400 and $1,050. For married persons filing jointly, as well as certain surviving spouses, the limits were $2,800 and $2,100. These limits for joint and surviving spouse returns were $200 higher than those in effect for 1975; for all other returns, the limits were $100 higher.

State Income Tax Refunds

These represented that part of a refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit. Taxpayers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

Statutory Adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments were comprised of sick pay exclusion; moving expense deduction; employee business expense deduction; self-employed retirement deduction; forfeited interest penalty; and payments to an individual retirement account (IRA).

Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the 2 preceding years, who had not remarried, and who had maintained a home which was the principal abode of a child or step-child for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the 2 taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death.

Tax Credits

Included here were the following credits applied against income tax:

(1) Credit for the elderly,
(2) Investment credit,
(3) Foreign tax credit,
(4) Contributions to candidates credit,
(5) Work Incentive (WIN) credit,
(6) General tax credit,
(7) New principal residence credit, and
(8) "Other" tax credits.

In addition, for purposes of this report, the amount of earned income credit used to offset income tax before credits was included in this amount.

Each of the above is described under separate heading.

Tax Due at Time of Filing

"Tax due" was reported on returns where the tax withheld, the payment with request for extension of filing time, and the payment on declarations of estimated tax, together with other reported prepayment credits, were insufficient to cover the total of income tax after credits, self-employment tax, tax from recomputing prior-year investment or work incentive (WIN) credits, additional tax for tax preferences, social security tax on tip income, taxes from excess contributions to and premature distributions from individual retirement accounts (IRA's), and "other taxes". Each is described under separate heading.

Tax From Recomputing Prior-Year Investment Credit

The investment credit provisions of the law included a "recapture rule" which required taxpayers to pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for credit was disposed of before the end of its intended useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life.

Tax credits could not be applied against this additional tax.

Tax on Excess Contributions to an Individual Retirement Account (IRA)

This was a 6 percent excise tax on contributions to an individual retirement account (IRA) in excess of the lesser of 15 percent of earned income (wages, salaries, tips, professional fees, and other amounts received for personal services including net earnings from self-employment) or $1,500.

Taxes Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State and local income taxes, certain State and local retail sales taxes, State gasoline taxes, taxes paid to foreign countries or U.S. possessions unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes and State and local taxes on cigarettes, tobacco, and alcoholic beverages were not deductible, nor were State and local fees for vehicle license plates (unless the fees were based on the value of the vehicle) or driver's licenses.

Taxes paid on business property were deducted separately in schedules for business, rent, and royalty income, and are therefore excluded from the tax deduction statistics.

Taxpayments

These payments were, in effect, made before the return was filed and were applied against tax liability to determine the amount payable at the time of filing. They included the following:

(1) Income tax withheld,
(2) Excess social security taxes withheld,
(3) Credit for tax on certain gasoline, fuel, and oil,
(4) Other tax payments,
(5) Payments on 1976 declaration of estimated tax,
(6) Payment with request for extension of filing time, and
(7) For Tax Year 1976, the "refundable portion" of the earned income credit. (See also "Earned Income Credit" in section 3, Tax Computation and Tax Rates.)

Taxpayments in excess of total tax were refundable.

Each of the above is described under separate heading.

Tax Paid with Return

See "Balance Due After Remittance."

Tax Preference Offset

See "Maximum Tax on Earned Income."

Tax Preferences Excluded from Adjusted Gross Income

The Tax Reform Act of 1976 required that data be published, to the extent possible from tax returns, on economic income exempted from taxation under provisions of the Internal Revenue Code. Its major components were:

(1) dividend exclusion (up to $100 per taxpayer receiving qualified dividends),

(2) capital gains exclusion (one-half the excess of net long-term capital gains over net short-term capital losses),

(3) any other tax preferences reported on Form 4625, except that the "itemized deduction tax preference" was not included under this income concept. The derivation of this concept is discussed in greater detail under "High-Income Returns, Taxable and Nontaxable" in section 1, Returns Filed and Sources of Income.

Tax Preferences

The following income and deduction items, which were given special treatment in the computation of taxable income, were considered tax preferences subject to an additional tax (the so-called "minimum tax"):

(1) Accelerated depreciation on (a) low-income rental housing; (b) other real property (defined in Code section 1250); (c) leased personal property (defined by section 1245). The excess of accelerated depreciation over the amount computed under the straight-line method was considered a tax preference.

(2) Amortization of (a) certified pollution control facilities; (b) railroad rolling stock; (c) on-the-job training facilities; (d) child care facilities. The excess of these special rapid write-offs, over what otherwise would have been a depreciation deduction, was considered a tax preference.

(3) Stock options. Upon exercising a stock option, an employee did not actually receive income when the fair market value of the stock was greater than the option price. This price difference was, however, treated as a tax preference in the year the option was exercised.

(4) Bad debt reserves. Financial institutions were allowed deductions toward a reserve for bad debts under prescribed rules. When these deductions exceeded the amount required by actual experience, the excess was considered a tax preference.

(5) Depletion. The excess of depletion over the adjusted basis of property (reduced by depletion taken in prior years) was a tax preference. Thus, when the taxpayer had written off the investment, a tax preference was realized.

(6) Capital gains. 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.

(7) Intangible drilling expenses. Intangible drilling expenses incurred by operators of oil and gas wells were chargeable, at the operator's option, either to capital or to current expenses. However, beginning with Tax Year 1976, to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applicable number of years, it had to be reported as a tax preference.

(8) Itemized deductions tax preference. This new tax preference item for 1976 was the excess of "adjusted itemized deductions" over 60 percent of adjusted gross income. "Adjusted itemized deductions" was defined as all itemized deductions except those for medical and dental expenses and those for casualty and theft losses. (If adjusted itemized deductions exceeded 100 percent of adjusted gross income, the excess over 100 percent was not included as a tax preference, since it had no tax consequence.)

The above items were considered tax preferences, whether incurred directly, by individual taxpayers, or distributed or allocated to them as owners, beneficiaries, or shareholders of partnerships, estates and trusts, Small Business Corporations electing to be taxed through their stockholders, and regulated investment companies. For a discussion of the "no-benefit" deduction which could reduce total tax preferences, see section 3, Tax Computation and Tax Rates.

Tax Savings From Special Tax Computations

In this report, the amount of tax savings is the difference between the tax resulting from using the provisions of one of the special tax computations (e.g., alternative tax, maximum tax, tax from income averaging, and tax from special income averaging) and the amount of regular tax that would result from not using these provisions. See also section 3, Tax Computation and Tax Rates.

Taxable Income

Taxable income was the amount to which tax rates were usually applied in arriving at income tax before credits. It was determined by subtracting from adjusted gross income itemized deductions or the standard deduction and the number of personal exemptions claimed multiplied by $750. See also "Income Subject to Tax."

Taxable Income Credit

See "General Tax Credit."

Total Deductions

This classification included personal deductions, both standard and itemized.

Total Income Tax

Total income tax was the sum of income tax after credits and the additional tax for tax preferences. It did not include any of the other taxes which made up "total tax liability." Total income tax was the basis for classifying returns as "taxable" or "nontaxable."

Total Tax Liability

Total tax liability was the sum of income tax after credits; additional tax for tax preferences; self-employment tax; unreported and uncollected social security taxes on tips; tax from recomputing prior-year investment credit; taxes from excess contributions to, or premature withdrawals from, individual retirement accounts (IRA's); tax on premature distributions from a self-employed retirement plan; and, "other taxes," reduced by the "earned income credit used to offset all other taxes." Each of these is discussed under separate heading.

Unused Credits

See "Additional Tax for Tax Preferences."

Work Incentive (WIN) Credit

Taxpayers could take a credit against their income tax liability of 20 percent of the WIN (Work Incentive Program) wages paid an employee hired under the Federal Work Incentive Program. This program was intended to provide welfare recipients the training and job opportunity needed to help them become economically independent. The Tax Reduction Act of 1975 extended the WIN program to include Federal welfare recipients

of the Aid to Families with Dependent Children (AFDC) Program under the Social Security Act.

The credit was limited based on the presence and size of income tax, and tax first had to be reduced by foreign tax credit, investment credit, and credit for the elderly before the WIN credit could be applied. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward to the 7 years subsequent to 1976 for use in computing the credit for these years.

Section 7

Sources of the Data, Description of the Sample and Limitations of the Data

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SOURCES OF THE DATA

The data in this report were estimated from a stratified systematic sample of unaudited individual income tax returns, Forms 1040 and 1040A, filed by U.S. citizens and residents during Calendar Year 1977 and processed in the service centers of the Internal Revenue Service. The total sample of 164,234 returns was systematically selected from a population of 84,814,549 returns.

The estimates in this report are intended to represent all returns filed for income year 1976. While the overwhelming majority of returns processed in 1977 were for Calendar Year 1976, a few of them were for non-calendar years ending during 1976 and 1977 and some were delinquent returns for prior years. Delinquent returns for recent prior years were used for the 1976 statistics in place of 1976 returns processed for revenue purposes after December 31, 1977. In general, the characteristics of returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1977.

All returns processed during 1977 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling. However, see section 1 on use of amended data for "exempt income earned abroad" and "sick pay exclusion."

DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

Sample Criteria and Selection

Form 1040 and Form 1040A returns filed and entered into the Internal Revenue Service's Individual Master File system during 1977 were computer-stratified into sample classes based on State groupings and on combinations of (a) adjusted gross income or deficit, or the largest of specific income or loss items, and (b) business and farm receipts. The State groups, listed in table 7A, were based on the tax return population of each State and defined in such a way as to secure at least a minimum number of sample returns from each State. The sample for the State groups was then allocated to financial strata to minimize the variance of the estimates. Refer to table 7A for strata descriptions and the number of returns in the population and sample, by strata and State group.

Method of Estimation

A separate set of rates (by sample strata) for each of five groups of States was prescribed for the selection of the sample, the rates varying from 1 in 2,987 to 1 in 1. The adequacy of the sample selection was reviewed, by sample stratum, by applying the prescribed rates to the number of returns reported filed by each of the ten Internal Revenue service centers. When the actual number of sample returns differed considerably from the expected number, 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. All sampling weights were then converted to "integer weighting factors," which were applied to each sample return. For example, if a weight of 44.24 was computed for a stratum, 24 percent of the sample returns in the stratum were systematically given a weighting factor of 45, and 76 percent a weight of 44.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed, as shown in table 7A, will disclose slight differences. These differences occurred for the following reasons: (1) an estimated 138,000 returns were excluded from the tables because they showed no income information, and (2) returns were classified into the proper size classes in tabulating the data 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 were computed using a sum-of-squares formula for selected frequency and amount estimates and appear in tables 7.1 and 7.2 of this report. The upper limit coefficients of variation shown in table 7B were computed using a formula based on the sum-of-squares method. These coefficients, applicable to frequencies only, are meant as a general guide for use when computed coefficients of variation are not shown.

Table 7A.—Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1976

Description of the sample strata		Number of returns, by State group											
		Total		Group 1[1]		Group 2[2]		Group 3[3]		Group 4[4]		Group 5[5]	
		Population	Sample	Population	Sample	Population	Sample	Population	Sample	Population	Sample	Population	Sample
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total		84,814,549	164,234	514,956	7,008	4,249,709	32,985	3,573,147	13,194	8,718,514	14,770	67,758,223	96,277
Nonbusiness and farm (Schedule F only), total		76,962,622	87,195	447,532	3,917	3,806,098	12,658	3,198,941	6,486	7,774,064	8,968	61,735,987	55,166
Adjusted gross income $200,000 and over with no tax after credits and no minimum tax		39	39	—	—	4	4	2	2	1	1	32	32
Larger of adjusted gross income or largest specific income item	**and Farm receipts**												
Under $10,000	Under $20,000	40,036,111	16,522	221,019	664	2,115,228	2,645	1,800,045	903	4,232,890	1,699	31,666,929	10,611
$10,000 under $15,000 Under $10,000	Under $50,000 $20,000 under $50,000	13,228,745	12,691	70,486	498	659,781	1,924	565,511	568	1,354,808	1,225	10,578,159	8,476
$15,000 under $20,000 Under $15,000	Under $100,000 $50,000 under $100,000	10,201,927	11,631	55,633	502	477,313	1,732	403,539	729	1,007,953	1,218	8,257,489	7,450
$20,000 under $50,000 Under $20,000	Under $500,000 $100,000 under $500,000	12,571,670	13,214	90,679	455	516,826	1,771	399,447	1,160	1,101,710	1,767	10,463,008	8,061
$50,000 under $100,000 Under $50,000	Under $750,000 $500,000 under $750,000	733,053	9,728	8,796	879	29,792	1,198	23,785	994	60,869	1,112	609,811	5,545
$100,000 under $200,000 Under $100,000	Under $1,000,000 $750,000 under $1,000,000	153,973	9,866	744	744	5,667	1,897	5,381	899	12,767	915	129,414	5,411
$200,000 under $500,000 Under $200,000	Under $5,000,000 $1,000,000 under $5,000,000	32,181	8,581	159	159	1,288	1,288	1,074	1,074	2,720	685	26,940	5,375
$500,000 and over Under $500,000	Any amount $5,000,000 and over	4,923	4,923	16	16	199	199	157	157	346	346	4,205	4,205
Business (Schedules C and F, or C only), total		7,851,927	77,039	67,424	3,091	443,611	20,327	374,206	6,708	944,450	5,802	6,022,236	41,111
Adjusted gross income $200,000 and over with no tax after credits and no minimum tax		30	30	—	—	2	2	—	—	1	1	27	27
Larger of adjusted gross income or largest specific income item	**and Business receipts**												
Under $10,000	Under $20,000	2,153,165	12,912	16,972	680	128,568	4,596	117,666	943	273,556	691	1,616,403	6,002
$10,000 under $15,000 Under $10,000	Under $50,000 $20,000 under $50,000	1,641,057	10,967	12,627	423	99,697	3,567	84,374	763	209,262	634	1,235,097	5,580
15,000 under $20,000 Under $15,000	Under $100,000 $50,000 under $100,000	1,406,504	9,350	10,694	215	80,759	2,383	66,254	666	175,266	705	1,073,531	5,381
$20,000 under $30,000 Under $20,000	Under $250,000 $100,000 under $250,000	1,480,361	10,399	12,874	186	78,251	2,705	62,231	932	168,361	765	1,158,644	5,811
$30,000 under $50,000 Under $30,000	Under $500,000 $250,000 under $500,000	771,768	8,682	9,808	197	38,267	2,259	28,314	569	77,190	703	618,189	4,954
$50,000 under $100,000 Under $50,000	Under $750,000 $500,000 under $750,000	303,046	7,450	3,673	614	13,863	1,983	11,273	539	30,168	607	244,069	3,707
$100,000 under $200,000 Under $100,000	Under $1,000,000 $750,000 under $1,000,000	65,286	6,752	551	551	2,754	1,382	2,695	897	6,834	629	52,452	3,293
$200,000 under $500,000 Under $200,000	Under $5,000,000 $1,000,000 under $5,000,000	27,198	6,985	211	211	1,300	1,300	1,283	1,283	3,438	693	20,966	3,498
$500,000 and over Under $500,000	Any amount $5,000,000 and over	3,512	3,512	14	14	150	150	116	116	374	374	2,858	2,858

[1] Alaska, Vermont, and Wyoming.
[2] Delaware, District of Columbia, Hawaii, Idaho, Maine, Montana, Nevada, New Hampshire, New Mexico, North Dakota, Rhode Island, South Dakota, and Utah.
[3] Arizona, Arkansas, Mississippi, Nebraska, and West Virginia.
[4] Alabama, Colorado, Iowa, Kansas, Kentucky, Oregon, Oklahoma, South Carolina, and Puerto Rico.
[5] California, Connecticut, Florida, Georgia, Illinois, Indiana, Louisiana, Maryland, Massachusetts, Michigan, Minnesota, Missouri, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Tennessee, Texas, Virginia, Washington, Wisconsin, APO/FPO, and U.S. citizens abroad.

Table 7B.—Upper Limit Coefficients of Variation for the Estimated Number of Returns, 1976

Estimated number of returns	Adjusted gross income or deficit							
	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 or more
	(Expressed in percent)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
50	[1]	[1]	[1]	[1]	[1]	[1]	31.6	[2]
100	[1]	[1]	[1]	[1]	[1]	[1]	22.3	[2]
200	[1]	[1]	[1]	[1]	[1]	33.9	15.8	[2]
500	[1]	[1]	[1]	[1]	[1]	21.4	10.0	[2]
1,000	[1]	[1]	[1]	[1]	33.0	15.1	7.1	[2]
2,000	[1]	[1]	[1]	[1]	23.3	10.7	5.0	[2]
5,000	[1]	[1]	[1]	[1]	14.8	6.8	3.2	[2]
10,000	[1]	35.3	33.3	[1]	10.4	4.8	2.2	[2]
15,000	[1]	28.8	27.2	29.4	8.5	3.9	1.8	[2]
20,000	[1]	25.0	23.5	25.5	7.4	3.4	1.6	[2]
50,000	24.4	15.8	14.9	16.1	4.7	2.1	1.0	[2]
100,000	17.3	11.2	10.5	11.4	3.3	1.5	[2]	[2]
200,000	12.2	7.9	7.4	8.1	2.3	1.1	[2]	[2]
500,000	7.7	5.0	4.7	5.1	1.5	[2]	[2]	[2]
1,000,000	5.5	3.5	3.3	3.6	1.0	[2]	[2]	[2]
2,000,000	3.9	2.5	2.4	2.5	[2]	[2]	[2]	[2]
5,000,000	2.4	1.6	1.5	1.6	[2]	[2]	[2]	[2]
10,000,000	1.7	1.1	1.1	1.1	[2]	[2]	[2]	[2]
15,000,000	1.4	0.9	[2]	0.9	[2]	[2]	[2]	[2]
20,000,000	1.2	[2]	[2]	[2]	[2]	[2]	[2]	[2]
60,000,000	0.7	[2]	[2]	[2]	[2]	[2]	[2]	[2]
85,000,000	0.6	[2]	[2]	[2]	[2]	[2]	[2]	[2]

[1] Excessive sampling variability for the estimated number of returns.
[2] Not applicable, since the estimated number of returns exceeds the population total.
[3] No sampling variability since all returns in this class are in the sample.
NOTE: Where estimates are not classified by size of adjusted gross income, use column 1, under $10,000, for the upper limit estimates of the coefficient of variation.

Frequencies or amounts with excessive sampling variability are indicated in this report by a single asterisk (*) to the left of the data item(s).

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 characteristic; or

(2) if returns were sampled at a rate less than 100 percent, either no returns in the population had the characteristic or the charasteristic was so rare that it did not appear on any sample returns.

Sample and Processing Management

Sample population counts of individual income tax returns were made by computer and were normally free from error. Sample counts were verified during statistical processing to minimize loss of data. Incorrect or missing entries were corrected during statistical editing to make them consistent with other entries on the return or accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions. In transcribing and tabulating the information based on the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates.

Quality of the basic data abstracted at the processing centers was controlled there by means of a continuous subsampling verification system. In addition, the Statistics Division in the National Office conducted an independent reprocessing of a small subsample of the returns statistically processed in the field as a further check on processing. Prior to tabulation, numerous computer tests were applied to each return record to assure that proper balance and relationships among return items were maintained.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of tax laws, taxpayer reporting variations and limitations, 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 7.1—All Returns: Coefficient of Variation of Selected Sources of Income and Tax Items, by Size of Adjusted Gross Income

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business or 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	**0.0**	**0.1**	**0.2**	**0.2**	**0.3**	**0.5**	**0.9**	**1.6**	**3.1**	**3.7**	**2.9**	**3.3**	**1.9**	**4.6**
No adjusted gross income	4.6	2.7	7.4	7.1	7.1	7.0	3.1	3.3	23.9	21.8	9.0	6.8	12.7	7.0
$1 under $1,000	2.4	2.6	2.6	3.2	4.4	8.9	7.8	11.6	21.7	37.9	19.3	25.9	27.4	154.2
$1,000 under $2,000	2.1	2.1	2.3	2.4	3.8	4.9	7.1	10.7	17.8	41.2	18.5	29.7	20.9	251.1
$2,000 under $3,000	2.1	2.2	2.3	2.4	3.1	3.9	7.2	11.0	17.2	20.2	21.1	24.0	21.5	192.3
$3,000 under $4,000	2.3	2.3	2.5	2.6	3.4	3.7	7.0	11.0	16.7	19.5	20.8	21.6	20.0	613.3
$4,000 under $5,000	2.3	2.3	2.6	2.7	3.0	3.5	6.5	10.3	18.6	20.1	20.4	24.3	21.0	58.2
$5,000 under $6,000	2.2	2.2	2.5	2.5	3.2	3.6	6.6	10.5	15.4	17.9	18.3	22.4	19.3	37.3
$6,000 under $7,000	2.3	2.3	2.5	2.6	3.1	3.7	6.1	8.9	17.4	19.1	17.5	21.6	19.0	50.8
$7,000 under $8,000	2.4	2.4	2.7	2.7	3.0	3.7	6.1	10.0	17.4	20.9	17.1	20.6	18.3	54.8
$8,000 under $9,000	2.5	2.5	2.7	2.8	3.2	3.9	6.2	9.0	16.3	19.0	16.0	19.4	18.8	32.8
$9,000 under $10,000	2.6	2.6	2.8	2.8	3.2	3.9	6.4	9.7	18.3	22.2	15.9	25.1	18.9	53.6
$10,000 under $11,000	1.6	1.6	1.7	1.8	3.0	3.8	5.4	8.7	13.0	16.2	14.2	21.8	11.0	21.9
$11,000 under $12,000	1.7	1.7	1.8	1.9	3.0	3.9	5.5	9.7	16.1	20.0	14.4	16.9	11.7	24.2
$12,000 under $13,000	1.7	1.7	1.8	1.9	3.1	4.1	5.4	8.8	13.3	18.3	13.4	16.9	12.6	25.0
$13,000 under $14,000	1.8	1.8	1.9	1.9	3.2	4.3	5.5	19.5	15.2	19.2	13.0	14.2	12.1	26.4
$14,000 under $15,000	1.8	1.8	1.9	1.9	3.1	4.2	5.3	9.5	16.5	23.3	13.2	26.4	13.0	33.1
$15,000 under $20,000	0.3	0.3	0.4	0.4	1.1	1.9	2.5	4.6	6.9	9.0	6.3	11.0	5.0	12.9
$20,000 under $25,000	0.9	0.9	1.0	1.0	1.5	2.3	3.1	5.3	9.4	12.2	9.1	13.9	5.9	20.9
$25,000 under $30,000	1.5	1.5	1.5	1.6	2.1	2.9	4.1	6.8	11.0	13.8	12.0	14.2	6.4	15.2
$30,000 under $50,000	1.4	1.4	1.6	1.7	0.9	1.5	2.9	5.2	9.1	11.0	9.7	10.3	4.3	11.5
$50,000 under $100,000	0.3	0.4	0.5	0.7	0.9	1.4	3.7	6.5	4.5	5.8	4.5	6.6	1.3	4.4
$100,000 under $200,000	0.4	0.4	0.6	0.9	1.3	2.0	3.4	5.8	4.9	7.0	3.9	5.8	1.0	4.4
$200,000 under $500,000	0.6	0.6	0.8	1.2	2.3	3.3	3.8	5.6	5.2	8.5	3.5	5.3	1.0	5.7
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Taxable returns, total	**0.3**	**0.2**	**0.3**	**0.2**	**0.4**	**0.6**	**1.1**	**1.9**	**3.6**	**4.2**	**3.3**	**3.8**	**1.9**	**3.8**
No adjusted gross income	17.1	6.0	20.5	18.6	26.6	19.6	22.4	10.1	*67.8	*33.6	40.9	22.7	19.0	16.2
$1 under $1,000	*75.2	*86.3	*78.4	*63.5	*71.3	*69.8	—	—	—	—	*74.7	*66.7	*67.3	*71.5
$1,000 under $2,000	20.9	21.3	45.1	47.0	*62.2	*73.3	*75.1	*99.1	0.0	0.0	*91.3	*91.3	*88.3	*73.2
$2,000 under $3,000	4.9	4.9	5.0	5.1	10.0	10.9	27.9	37.6	91.3	90.1	*80.9	*68.4	73.9	470.2
$3,000 under $4,000	3.0	3.0	3.2	3.2	7.0	7.0	16.4	22.0	37.7	46.3	*85.8	*88.0	46.4	85.4
$4,000 under $5,000	3.0	3.0	3.2	3.3	4.8	5.7	9.5	14.8	48.6	54.4	32.6	39.5	30.8	58.1
$5,000 under $6,000	2.7	2.7	3.0	3.0	5.1	5.4	10.2	14.2	24.7	32.3	30.0	35.9	27.4	56.4
$6,000 under $7,000	2.6	2.6	2.9	2.9	4.1	4.9	8.3	12.7	26.5	32.1	25.8	29.8	25.3	76.4
$7,000 under $8,000	2.6	2.6	2.8	2.9	3.6	4.5	7.3	11.4	25.7	36.9	21.7	23.1	21.3	46.5
$8,000 under $9,000	2.6	2.6	2.8	2.8	3.5	4.3	6.8	10.2	20.2	22.4	17.7	22.3	21.4	36.5
$9,000 under $10,000	2.7	2.7	2.8	2.9	3.4	4.2	6.9	10.3	22.8	28.7	18.1	22.2	20.9	48.4
$10,000 under $11,000	1.7	1.7	1.8	1.8	3.1	4.0	5.7	9.1	14.3	18.4	15.2	19.2	11.6	21.1
$11,000 under $12,000	1.7	1.7	1.9	1.9	3.2	4.1	5.7	9.7	17.8	22.4	15.3	18.4	12.4	25.0
$12,000 under $13,000	1.7	1.7	1.8	1.9	3.2	4.3	5.6	8.5	14.3	20.5	14.3	18.1	13.0	23.4
$13,000 under $14,000	1.8	1.8	1.9	1.9	3.2	4.4	5.6	21.2	17.3	22.6	13.3	14.6	12.6	26.0
$14,000 under $15,000	1.8	1.8	1.9	2.0	3.2	4.3	5.4	9.9	18.2	27.1	13.5	28.2	13.5	34.9
$15,000 under $20,000	0.3	0.3	0.4	0.4	1.2	1.9	2.5	4.6	7.5	10.1	6.5	11.6	5.0	13.0
$20,000 under $25,000	0.9	0.9	1.0	1.0	1.5	2.3	3.1	5.3	9.7	12.4	9.2	14.6	6.0	20.5
$25,000 under $30,000	1.5	1.5	1.6	1.6	2.1	2.9	4.1	6.9	11.4	14.6	12.1	13.8	6.5	15.5
$30,000 under $50,000	1.4	1.4	1.6	1.7	0.9	1.5	3.0	5.3	9.4	11.3	9.8	10.7	4.3	11.4
$50,000 under $100,000	0.3	0.4	0.5	0.7	0.9	1.5	3.7	6.5	4.6	5.9	4.5	6.7	1.3	4.4
$100,000 under $200,000	0.4	0.4	0.6	0.9	1.4	2.0	3.4	5.8	4.9	7.0	3.9	5.8	1.1	4.3
$200,000 under $500,000	0.6	0.6	0.8	1.2	2.3	3.3	3.8	5.6	5.2	8.5	3.5	5.3	1.0	5.7
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total nontaxable returns	**0.8**	**1.4**	**1.0**	**1.4**	**1.1**	**1.7**	**2.0**	**2.6**	**5.8**	**7.3**	**5.5**	**5.5**	**6.6**	**11.0**
All returns, summary:														
Under $5,000	0.7	1.1	0.8	1.1	1.3	1.8	2.2	2.8	7.9	12.0	6.4	5.9	7.9	7.8
$5,000 under $10,000	0.8	0.9	1.0	1.0	1.3	1.6	2.7	4.3	7.6	8.9	7.6	9.9	8.4	19.9
$10,000 under $15,000	0.2	0.3	0.3	0.4	1.1	1.7	2.3	5.6	6.5	8.6	8.1	9.9	5.3	11.5
$15,000 or more	0.1	0.1	0.2	0.2	0.5	0.7	1.4	2.1	4.0	4.7	3.9	4.4	1.9	3.9

Footnote at end of table.

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

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Sales of capital assets				Sales of property *other* than capital assets net gain less loss		Dividends in adjusted gross income		Interest received		Rent			
	Net gain		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	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**1.4**	**1.6**	**2.1**	**2.3**	**2.8**	**80.8**	**1.2**	**1.5**	**0.4**	**1.1**	**1.8**	**2.6**	**1.9**	**2.8**
No adjusted gross income	9.0	5.2	28.8	20.5	9.9	24.9	13.0	8.6	6.2	8.5	13.7	11.9	13.8	13.3
$1 under $1,000	18.9	20.9	31.1	37.7	26.3	71.3	13.9	18.0	5.3	13.1	20.7	22.5	25.4	22.6
$1,000 under $2,000	12.9	16.8	27.0	30.4	24.3	66.1	11.5	17.6	4.1	8.1	14.5	23.6	20.6	22.1
$2,000 under $3,000	12.6	16.3	26.0	29.3	25.7	102.6	10.0	16.2	3.9	7.0	12.6	15.9	19.4	25.5
$3,000 under $4,000	10.4	16.2	26.5	28.9	23.2	302.0	9.9	14.6	3.7	6.2	10.5	14.9	17.3	21.7
$4,000 under $5,000	10.4	15.0	23.7	26.0	24.2	69.3	9.5	15.3	4.0	6.7	11.1	15.7	15.6	22.2
$5,000 under $6,000	10.5	18.2	19.7	22.1	20.0	89.2	8.8	13.3	3.7	6.7	12.2	19.2	18.9	15.9
$6,000 under $7,000	9.8	12.2	18.8	21.2	20.1	104.5	8.8	14.1	3.8	6.9	11.1	17.1	16.3	19.7
$7,000 under $8,000	9.8	13.8	20.4	23.3	18.0	999.9	8.5	14.2	3.8	7.3	11.1	17.1	15.3	16.9
$8,000 under $9,000	10.6	16.4	18.1	20.6	19.1	271.3	9.0	15.3	3.9	7.8	12.4	20.0	14.5	22.9
$9,000 under $10,000	10.3	15.9	17.5	20.0	21.2	158.8	8.9	16.7	3.8	8.3	13.8	21.7	11.9	19.9
$10,000 under $11,000	6.8	11.1	12.4	14.0	15.2	33.2	6.5	11.8	2.5	5.6	8.5	20.5	10.3	14.5
$11,000 under $12,000	7.1	11.2	11.8	13.3	14.5	72.6	6.4	12.7	2.5	5.8	8.7	18.8	9.6	15.2
$12,000 under $13,000	7.1	11.6	12.7	15.0	13.9	66.8	6.3	12.7	2.5	5.9	8.3	15.4	10.3	14.7
$13,000 under $14,000	7.2	19.3	12.2	14.8	15.0	63.7	6.2	13.5	2.6	6.1	8.8	15.3	9.8	27.7
$14,000 under $15,000	7.3	12.4	11.5	12.9	14.0	153.3	6.6	14.0	2.5	6.4	8.5	16.4	9.5	14.9
$15,000 under $20,000	3.1	6.2	4.9	5.6	6.7	20.5	2.7	6.0	0.7	2.7	3.8	7.5	3.9	6.6
$20,000 under $25,000	3.7	6.9	5.6	6.5	8.3	112.7	3.1	7.4	1.2	3.5	4.8	9.7	5.1	7.9
$25,000 under $30,000	4.3	8.2	6.2	7.1	10.1	36.6	3.6	9.1	1.7	4.1	6.0	12.4	6.2	9.9
$30,000 under $50,000	3.2	5.9	4.5	5.1	7.2	32.5	2.6	6.2	1.5	3.7	4.8	9.0	5.0	7.1
$50,000 under $100,000	1.3	2.7	1.8	2.0	3.2	26.0	0.8	2.4	0.4	1.7	2.0	3.8	2.4	4.4
$100,000 under $200,000	1.1	2.3	1.7	1.8	2.8	33.3	0.7	2.0	0.4	1.8	1.8	3.7	2.4	4.8
$200,000 under $500,000	1.0	2.0	1.9	2.0	2.6	19.9	0.7	1.6	0.6	1.8	1.8	4.1	2.4	5.2
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Taxable returns, total	**1.4**	**1.7**	**2.1**	**2.3**	**3.1**	**15.4**	**1.2**	**1.6**	**0.5**	**1.1**	**1.9**	**2.8**	**2.0**	**2.9**
No adjusted gross income	18.5	7.9	33.5	36.5	19.3	57.7	25.9	10.4	19.1	10.8	23.4	12.0	30.7	28.1
$1 under $1,000	*75.2	*51.4	—	—	*96.8	*96.8	*71.3	*78.7	*75.2	*55.9	*95.6	*88.3	—	—
$1,000 under $2,000	*46.8	*45.2	*96.8	*96.8	—	—	36.5	43.3	23.6	26.8	0.0	0.0	*99.6	*99.6
$2,000 under $3,000	41.7	33.7	*57.3	*78.3	*54.7	*99.8	21.4	28.6	8.9	18.6	48.1	62.5	47.1	56.1
$3,000 under $4,000	19.5	37.5	50.7	60.8	57.6	195.4	15.1	23.3	5.1	9.7	20.7	26.8	36.8	47.2
$4,000 under $5,000	15.7	22.8	36.6	32.6	66.0	107.2	12.2	18.0	5.1	9.2	17.9	24.7	29.5	32.3
$5,000 under $6,000	14.2	22.7	28.5	31.1	30.9	96.0	10.5	16.2	4.5	8.1	15.6	25.8	27.3	26.6
$6,000 under $7,000	11.7	14.1	22.3	25.0	30.2	999.9	9.6	15.6	4.2	7.5	12.8	19.9	19.8	26.0
$7,000 under $8,000	11.2	16.1	23.1	27.4	24.7	92.6	8.9	15.1	4.0	7.8	11.9	18.1	17.3	18.9
$8,000 under $9,000	11.5	18.0	19.6	22.7	24.6	764.7	9.3	16.1	4.1	8.1	12.7	20.4	16.0	26.6
$9,000 under $10,000	11.3	17.5	18.6	21.4	24.5	134.7	9.2	17.6	3.9	8.5	14.3	22.2	12.7	22.7
$10,000 under $11,000	7.2	11.9	12.9	14.6	16.9	41.5	6.7	12.3	2.6	5.8	8.8	14.3	10.7	15.6
$11,000 under $12,000	7.4	12.1	12.1	13.7	15.6	77.7	6.5	12.8	2.5	5.9	8.9	19.4	9.9	16.1
$12,000 under $13,000	7.3	12.2	13.0	15.5	14.8	76.0	6.4	12.9	2.5	6.0	8.5	16.1	10.5	15.2
$13,000 under $14,000	7.4	20.0	12.6	15.3	16.4	49.1	6.3	13.6	2.6	6.1	9.0	15.6	9.9	28.4
$14,000 under $15,000	7.5	12.8	11.7	13.0	14.6	74.0	6.7	14.3	2.5	6.5	8.7	16.7	9.8	14.6
$15,000 under $20,000	3.1	6.5	5.0	5.7	7.0	23.0	2.7	6.0	0.7	2.7	3.8	7.6	4.0	6.7
$20,000 under $25,000	3.7	7.0	5.7	6.6	8.5	90.4	3.1	7.5	1.2	3.5	4.9	9.8	5.1	7.2
$25,000 under $30,000	4.4	8.4	6.2	7.2	10.4	32.5	3.6	9.2	1.7	4.2	6.1	12.5	6.2	10.2
$30,000 under $50,000	3.3	6.0	4.5	5.1	7.4	39.6	2.6	6.2	1.5	3.7	4.9	9.1	5.0	7.2
$50,000 under $100,000	1.3	2.7	1.8	2.0	3.2	27.6	0.8	2.4	0.4	1.7	2.0	3.8	2.4	4.4
$100,000 under $200,000	1.1	2.3	1.7	1.9	2.8	32.1	0.7	2.0	0.4	1.8	1.8	3.7	2.4	4.8
$200,000 under $500,000	1.0	2.0	1.9	2.0	2.6	20.8	0.7	1.6	0.6	1.8	1.8	4.2	2.4	5.3
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total nontaxable returns	**4.2**	**4.9**	**8.9**	**9.7**	**6.0**	**26.7**	**4.6**	**6.8**	**1.8**	**3.3**	**5.1**	**8.1**	**6.3**	**8.3**
All returns, summary:														
Under $5,000	4.9	4.7	11.2	12.3	7.8	22.7	4.5	6.4	1.7	3.2	5.4	7.3	7.3	9.3
$5,000 under $10,000	4.5	6.8	8.4	9.6	8.9	975.8	3.9	6.7	1.6	3.2	5.3	8.4	6.7	9.2
$10,000 under $15,000	3.1	5.9	5.4	6.2	6.5	29.4	2.8	5.7	0.9	2.6	3.8	7.8	4.4	9.1
$15,000 or more	1.5	1.8	2.1	2.4	3.2	13.3	1.2	1.7	0.4	1.3	2.0	3.1	2.2	3.0

Footnote at end of table.

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

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Royalty net income less loss		Estate or trust net income less loss		State income tax refunds		Total adjustments		Total deductions		Standard deduction		Itemized deductions		Exemptions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total number	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
All returns, total	**4.2**	**5.9**	**4.1**	**5.3**	**1.1**	**1.6**	**1.0**	**1.4**	**0.0**	**0.2**	**0.2**	**0.3**	**0.5**	**0.5**	**0.3**	**0.3**
No adjusted gross income	26.5	32.8	18.9	45.3	13.9	13.4	22.6	25.1	—	—	—	—	—	—	5.1	5.1
$1 under $1,000	61.9	57.7	42.1	426.6	37.9	31.3	22.3	27.8	2.4	2.4	2.4	2.4	27.4	51.9	2.7	2.7
$1,000 under $2,000	37.4	51.2	30.1	37.0	27.5	39.8	19.0	24.1	2.1	2.1	2.1	2.1	19.0	23.8	2.5	2.5
$2,000 under $3,000	39.1	64.5	36.5	46.6	24.2	36.2	13.1	16.2	2.1	2.2	2.2	2.2	16.8	20.4	2.6	2.6
$3,000 under $4,000	32.5	42.6	27.6	32.7	21.1	25.2	13.2	18.8	2.3	2.3	2.3	2.3	11.5	12.9	2.7	2.7
$4,000 under $5,000	28.9	57.2	35.0	47.5	14.9	24.8	10.8	14.6	2.3	2.3	2.4	2.4	8.9	9.2	2.7	2.7
$5,000 under $6,000	47.5	41.0	27.4	30.6	15.3	20.0	10.3	13.6	2.2	2.4	2.3	2.4	7.6	8.6	2.7	2.7
$6,000 under $7,000	29.0	46.5	30.1	38.1	12.2	13.7	9.1	11.1	2.3	2.4	2.5	2.5	6.6	6.7	2.7	2.7
$7,000 under $8,000	32.8	55.1	22.3	36.0	11.9	15.6	8.5	10.6	2.4	2.6	2.7	2.7	6.1	6.8	2.9	2.9
$8,000 under $9,000	26.8	60.2	30.5	41.5	11.1	24.4	7.8	8.9	2.5	2.7	2.8	2.8	5.7	6.4	3.0	3.0
$9,000 under $10,000	34.0	63.4	34.3	49.4	9.5	13.3	7.1	9.0	2.6	2.7	3.0	3.0	5.1	5.5	3.0	3.0
$10,000 under $11,000	24.0	37.0	22.5	36.4	6.3	8.5	5.4	7.6	1.6	1.8	2.0	2.0	3.3	3.6	1.9	1.9
$11,000 under $12,000	26.7	39.8	19.4	30.6	6.1	9.0	5.5	9.9	1.7	1.8	2.2	2.2	3.2	3.3	2.0	2.0
$12,000 under $13,000	20.2	38.6	24.3	40.9	5.6	7.4	5.0	6.8	1.7	1.9	2.3	2.3	3.0	3.1	2.0	2.0
$13,000 under $14,000	21.3	55.9	23.3	53.2	5.6	7.4	5.2	7.2	1.8	1.9	2.4	2.4	3.0	3.1	2.1	2.1
$14,000 under $15,000	22.9	51.8	23.8	31.8	5.2	6.5	5.1	7.7	1.8	1.9	2.5	2.5	2.9	3.0	2.0	2.0
$15,000 under $20,000	10.2	19.2	9.8	20.2	2.0	2.8	2.2	3.5	0.3	0.5	1.0	1.0	1.0	1.1	0.5	0.5
$20,000 under $25,000	12.2	27.0	11.8	22.7	2.5	3.5	2.6	4.0	0.9	1.0	2.0	2.0	1.3	1.4	1.1	1.1
$25,000 under $30,000	13.0	35.1	13.0	24.5	3.4	4.8	3.3	5.1	1.5	1.6	3.7	3.7	1.7	1.8	1.6	1.6
$30,000 under $50,000	9.4	22.9	9.0	16.3	3.4	5.7	2.8	3.5	1.4	1.7	4.5	4.5	1.5	1.7	1.6	1.6
$50,000 under $100,000	3.7	10.4	3.4	7.3	1.9	3.4	1.2	1.8	0.3	0.8	3.8	3.8	0.4	0.8	0.5	0.5
$100,000 under $200,000	3.0	8.3	2.7	7.2	2.1	4.7	1.4	2.4	0.4	1.0	6.0	6.0	0.4	1.0	0.6	0.6
$200,000 under $500,000	2.5	7.1	2.3	7.0	2.1	5.5	1.8	4.1	0.6	1.1	8.6	8.7	0.6	1.1	0.7	0.7
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Taxable returns, total	**4.3**	**6.2**	**4.2**	**5.1**	**1.1**	**1.6**	**1.1**	**1.4**	**0.3**	**0.2**	**0.5**	**0.5**	**0.5**	**0.4**	**0.3**	**0.3**
No adjusted gross income	33.4	516.7	34.5	273.2	44.5	26.3	58.8	42.5	—	—	—	—	—	—	18.2	18.2
$1 under $1,000	*91.3	*98.5	—	—	*71.4	*66.3	*97.6	*93.3	*75.2	*49.4	—	—	*75.2	*49.4	79.1	79.1
$1,000 under $2,000	*74.7	*82.2	*47.2	*51.1	—	—	—	—	30.6	44.7	45.1	46.6	41.7	75.3	20.8	20.8
$2,000 under $3,000	*97.3	*88.0	*47.4	*53.2	*96.3	*96.3	29.3	31.6	4.9	5.0	4.9	5.0	34.6	55.9	4.9	4.9
$3,000 under $4,000	*51.5	*56.9	36.0	39.8	55.5	59.9	19.5	32.4	3.0	3.0	3.0	3.0	23.6	24.6	3.1	3.1
$4,000 under $5,000	40.0	83.0	*51.6	*56.8	31.0	53.1	14.7	21.1	3.0	3.0	3.0	3.0	16.7	16.8	3.2	3.2
$5,000 under $6,000	*65.9	*59.7	30.5	33.7	25.7	38.5	13.4	18.4	2.7	2.8	2.8	2.8	11.5	12.0	3.0	3.0
$6,000 under $7,000	35.8	41.8	36.6	46.4	16.3	20.2	11.0	13.5	2.6	2.7	2.8	2.8	8.7	8.9	3.0	3.0
$7,000 under $8,000	34.8	66.1	23.1	35.2	13.5	17.7	9.4	11.8	2.6	2.6	2.8	2.8	7.3	7.4	3.0	3.0
$8,000 under $9,000	27.6	63.2	33.0	46.5	11.8	27.3	8.2	9.6	2.6	2.7	2.9	2.9	6.3	6.5	3.0	3.0
$9,000 under $10,000	36.4	68.8	40.4	43.5	10.1	15.0	7.5	9.5	2.7	2.8	3.1	3.1	5.5	5.7	3.1	3.1
$10,000 under $11,000	25.3	37.6	24.0	39.7	6.4	8.6	5.6	7.8	1.7	1.8	2.0	2.0	3.4	3.5	2.0	2.0
$11,000 under $12,000	27.6	40.2	19.4	30.6	6.2	9.3	5.6	10.1	1.7	1.8	2.2	2.2	3.3	3.4	2.1	2.1
$12,000 under $13,000	20.7	39.4	26.8	46.6	5.7	7.4	5.0	6.9	1.7	1.9	2.3	2.3	3.0	3.2	2.0	2.0
$13,000 under $14,000	22.3	63.5	23.6	56.9	5.6	7.5	5.3	7.3	1.8	1.9	2.4	2.4	3.0	3.2	2.1	2.1
$14,000 under $15,000	22.9	51.8	24.5	31.9	5.2	6.6	5.2	7.8	1.8	1.9	2.5	2.5	2.9	3.0	2.1	2.1
$15,000 under $20,000	10.4	19.5	9.8	20.2	2.0	2.9	2.2	3.5	0.3	0.5	1.0	1.0	1.0	1.1	0.5	0.5
$20,000 under $25,000	12.3	28.1	12.0	22.2	2.6	3.5	2.6	4.0	0.9	1.0	2.0	2.0	1.3	1.4	1.1	1.1
$25,000 under $30,000	13.0	35.1	13.0	24.6	3.4	4.8	3.3	5.0	1.5	1.6	3.7	3.7	1.7	1.8	1.6	1.6
$30,000 under $50,000	9.5	23.6	9.1	16.9	3.4	5.7	2.8	3.5	1.4	1.6	4.5	4.5	1.6	1.7	1.6	1.6
$50,000 under $100,000	3.7	10.5	3.4	7.4	1.9	3.4	1.2	1.8	0.3	0.7	3.8	3.8	0.4	0.7	0.5	0.5
$100,000 under $200,000	3.0	8.4	2.7	7.1	2.1	3.9	1.4	2.3	0.4	0.9	6.0	6.0	0.4	0.9	0.6	0.6
$200,000 under $500,000	2.6	7.1	2.3	7.1	2.1	5.5	1.8	4.1	0.6	1.2	8.6	8.7	0.6	1.2	0.7	0.7
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total *nontaxable returns*	**13.6**	**19.9**	**14.3**	**44.6**	**6.2**	**7.4**	**5.1**	**6.6**	**0.8**	**1.0**	**0.9**	**0.9**	**3.5**	**4.1**	**1.1**	**1.1**
All returns, summary:																
Under $5,000	14.9	21.1	14.2	56.3	9.0	11.4	6.1	8.0	0.7	0.7	0.7	0.7	6.0	6.9	1.0	1.0
$5,000 under $10,000	14.5	35.0	12.5	17.0	5.1	8.9	3.7	4.6	0.8	0.9	1.0	1.0	2.7	2.9	1.1	1.1
$10,000 under $15,000	10.1	26.2	10.0	17.0	2.5	3.4	2.3	3.5	0.2	0.5	0.7	0.7	1.2	1.3	0.6	0.6
$15,000 or more	4.3	6.2	4.1	5.7	1.2	1.7	1.1	1.6	0.1	0.3	0.8	0.8	0.4	0.5	0.3	0.3

Footnote at end of table.

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

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Taxpayments—Continued						Tax due at time of filing		Overpayment					
	Total		Income tax withheld		Estimated tax payments				Total		Refund		Credit on 1977 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
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
All returns, total	**0.1**	**0.2**	**0.2**	**0.2**	**1.1**	**0.8**	**0.8**	**0.8**	**0.2**	**0.5**	**0.2**	**0.5**	**2.1**	**2.0**
No adjusted gross income	6.2	7.1	8.2	10.1	10.6	10.2	14.3	9.8	6.5	7.4	7.0	8.2	10.8	16.1
$1 under $1,000	2.6	4.1	2.7	3.9	20.7	24.2	10.9	16.7	2.6	4.0	2.6	4.1	26.1	17.4
$1,000 under $2,000	2.3	3.2	2.3	2.9	14.3	32.4	8.2	10.2	2.3	3.1	2.3	2.8	21.5	55.2
$2,000 under $3,000	2.4	2.8	2.4	2.8	11.3	20.3	7.5	7.8	2.4	2.8	2.4	2.8	16.2	16.0
$3,000 under $4,000	2.6	2.9	2.7	3.0	9.9	12.9	6.2	6.9	2.6	3.1	2.6	3.1	14.8	13.4
$4,000 under $5,000	2.6	2.8	2.7	3.0	8.8	7.2	6.0	6.8	2.6	3.1	2.7	3.2	13.9	11.7
$5,000 under $6,000	2.4	2.6	2.5	2.8	7.7	7.6	5.6	6.8	2.5	3.0	2.6	3.0	12.6	12.3
$6,000 under $7,000	2.4	2.7	2.6	2.8	7.3	8.6	5.7	6.7	2.6	3.1	2.6	3.2	11.5	15.9
$7,000 under $8,000	2.5	2.7	2.7	2.9	6.9	6.9	5.6	6.7	2.7	3.2	2.8	3.3	10.9	10.9
$8,000 under $9,000	2.6	2.8	2.7	2.9	7.2	7.3	5.7	6.4	2.8	3.4	2.9	3.4	11.6	12.3
$9,000 under $10,000	2.6	2.8	2.8	3.0	7.6	8.9	5.9	6.5	2.9	3.7	3.0	3.7	12.9	16.1
$10,000 under $11,000	1.7	1.8	1.8	1.9	5.1	5.9	3.8	5.1	1.9	2.5	1.9	2.4	8.7	17.5
$11,000 under $12,000	1.7	1.9	1.8	2.0	5.2	5.5	4.1	5.7	2.0	2.6	2.0	2.7	8.7	9.6
$12,000 under $13,000	1.7	1.9	1.8	2.0	5.5	5.9	4.1	5.3	2.0	2.5	2.0	2.5	9.6	11.4
$13,000 under $14,000	1.8	2.0	1.9	2.0	5.6	7.7	4.0	5.6	2.1	2.7	2.1	2.8	9.7	11.7
$14,000 under $15,000	1.8	1.9	1.9	2.0	5.7	6.7	4.1	5.8	2.1	2.7	2.1	2.7	10.0	17.1
$15,000 under $20,000	0.3	0.4	0.4	0.5	2.6	3.0	1.6	2.6	0.6	1.1	0.6	1.1	4.7	6.2
$20,000 under $25,000	0.9	1.0	1.0	1.0	3.2	3.8	1.9	3.0	1.3	1.9	1.3	1.9	6.1	8.0
$25,000 under $30,000	1.5	1.5	1.6	1.7	3.8	4.5	2.5	3.6	2.1	2.9	2.1	3.0	7.2	9.1
$30,000 under $50,000	1.4	1.6	1.6	1.8	2.7	3.2	2.1	3.0	2.3	3.3	2.4	3.6	5.5	7.4
$50,000 under $100,000	0.3	0.6	0.6	0.9	0.9	1.3	0.7	1.3	1.4	2.3	1.8	2.9	2.4	3.6
$100,000 under $200,000	0.4	0.6	0.7	1.1	0.8	1.2	0.7	1.3	1.7	4.3	2.5	7.6	2.3	3.6
$200,000 under $500,000	0.6	0.8	0.9	1.3	0.8	1.2	0.8	1.5	1.8	3.3	3.2	6.3	2.2	3.4
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Taxable returns, total	**0.3**	**0.2**	**0.3**	**0.3**	**1.2**	**0.8**	**0.8**	**0.8**	**0.4**	**0.6**	**0.4**	**0.6**	**2.3**	**2.1**
No adjusted gross income	19.8	14.0	23.8	20.2	22.2	21.2	24.6	12.6	19.4	19.9	22.2	22.6	26.6	19.5
$1 under $1,000	*88.7	*51.1	*93.4	*52.6	—	—	*90.0	*73.1	*90.7	*72.6	*95.6	*55.7	*96.8	*96.8
$1,000 under $2,000	53.4	53.4	*64.5	*76.2	*95.3	*64.0	22.1	26.6	*63.3	*59.4	*64.5	*69.6	*96.0	*77.9
$2,000 under $3,000	5.1	5.6	5.2	5.7	31.3	40.9	13.4	16.0	5.2	5.8	5.2	5.8	45.2	55.4
$3,000 under $4,000	3.2	3.5	3.2	3.5	15.1	17.3	7.2	8.5	3.3	3.7	3.3	3.7	23.2	21.2
$4,000 under $5,000	3.1	3.4	3.3	3.5	11.6	9.7	7.0	7.7	3.3	3.8	3.3	3.8	20.0	15.8
$5,000 under $6,000	2.8	3.0	3.0	3.2	9.1	9.3	6.3	7.7	3.0	3.5	3.1	3.6	15.6	17.2
$6,000 under $7,000	2.7	2.9	2.9	3.1	8.2	9.2	6.3	7.5	2.9	3.5	3.0	3.5	13.5	14.8
$7,000 under $8,000	2.6	2.8	2.8	3.0	7.3	7.4	6.0	7.4	2.9	3.4	2.9	3.4	11.8	12.9
$8,000 under $9,000	2.6	2.8	2.8	3.0	7.5	7.6	5.9	6.8	2.9	3.5	3.0	3.5	12.4	13.6
$9,000 under $10,000	2.7	2.9	2.8	3.0	7.8	9.2	6.1	6.8	3.0	3.8	3.0	3.8	13.7	16.7
$10,000 under $11,000	1.7	1.8	1.8	1.9	5.3	6.1	3.9	5.2	1.9	2.5	1.9	2.4	9.3	19.5
$11,000 under $12,000	1.8	1.9	1.9	2.0	5.3	5.6	4.1	5.7	2.0	2.6	2.1	2.7	9.0	10.2
$12,000 under $13,000	1.8	1.9	1.8	2.0	5.6	6.0	4.1	5.4	2.0	2.5	2.0	2.5	9.9	12.0
$13,000 under $14,000	1.8	2.0	1.9	2.0	5.7	7.8	4.1	5.8	2.1	2.8	2.1	2.8	10.0	12.5
$14,000 under $15,000	1.8	1.9	1.9	2.0	5.8	6.7	4.1	5.9	2.1	2.7	2.1	2.7	10.4	13.5
$15,000 under $20,000	0.3	0.4	0.4	0.5	2.6	3.0	1.6	2.6	0.6	1.1	0.6	1.1	4.8	6.3
$20,000 under $25,000	0.9	1.0	1.0	1.0	3.2	3.8	2.0	3.0	1.3	1.9	1.3	1.9	6.2	8.1
$25,000 under $30,000	1.5	1.6	1.6	1.7	3.8	4.5	2.5	3.7	2.1	2.9	2.2	3.0	7.2	9.2
$30,000 under $50,000	1.4	1.6	1.6	1.8	2.7	3.3	2.1	3.0	2.3	3.4	2.5	3.7	5.5	7.4
$50,000 under $100,000	0.3	0.6	0.6	0.9	0.9	1.3	0.7	1.3	1.4	2.3	1.8	2.8	2.4	3.6
$100,000 under $200,000	0.4	0.6	0.7	1.1	0.8	1.2	0.7	1.3	1.7	4.4	2.5	7.7	2.3	3.5
$200,000 under $500,000	0.6	0.8	0.9	1.3	0.8	1.2	0.8	1.5	1.9	3.3	3.2	6.4	2.2	3.4
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total nontaxable returns	**1.0**	**1.6**	**1.0**	**1.7**	**4.1**	**5.1**	**2.9**	**4.1**	**1.0**	**1.6**	**1.0**	**1.6**	**5.5**	**8.2**
All returns, summary:														
Under $5,000	0.8	1.3	0.9	1.4	4.8	6.0	3.2	3.6	0.8	1.3	0.9	1.3	6.9	10.5
$5,000 under $10,000	0.9	1.1	1.0	1.1	3.2	3.6	2.5	3.0	1.0	1.3	1.0	1.3	5.3	6.3
$10,000 under $15,000	0.3	0.4	0.3	0.5	2.4	2.8	1.7	2.4	0.5	0.9	0.5	0.9	4.1	6.6
$15,000 or more	0.1	0.2	0.2	0.3	1.2	0.9	0.8	0.9	0.4	0.8	0.5	0.9	2.4	2.3

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

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

[Coefficient of variation for number of returns and amounts (percent)]

Size of adjusted gross income	Returns with no taxable 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	Number of returns	Amount
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns, total	1.0	0.2	0.2	0.2	0.2	0.2	0.5	0.3	0.2	0.3	0.2	0.8	0.9	0.3	0.2
No adjusted gross income	4.6	—	—	*68.3	*51.1	*68.3	*52.3	*48.1	*57.4	17.1	9.8	11.4	11.1	10.9	8.2
$1 under $1,000	2.4	*43.9	*44.7	*43.9	*44.5	*43.9	*44.5	—	—	*75.2	*47.1	9.2	13.4	10.4	13.4
$1,000 under $2,000	2.1	15.6	20.9	15.4	20.9	15.4	16.9	20.9	26.3	20.9	24.0	6.4	12.0	7.4	12.5
$2,000 under $3,000	2.8	3.7	4.7	3.7	4.8	3.7	3.9	4.9	7.9	4.9	7.8	5.5	5.4	4.2	5.0
$3,000 under $4,000	4.3	2.7	3.0	2.7	3.1	2.7	3.0	3.0	3.4	3.0	3.4	5.0	6.7	2.9	3.2
$4,000 under $5,000	5.2	2.6	2.9	2.6	2.9	2.6	3.4	3.0	3.2	3.0	3.2	4.9	5.4	2.8	3.0
$5,000 under $6,000	7.7	2.3	2.6	2.3	2.7	2.3	3.1	2.7	3.0	2.7	3.0	5.0	5.2	2.6	2.9
$6,000 under $7,000	10.9	2.4	2.6	2.4	2.7	2.4	2.9	2.6	3.0	2.6	3.0	5.0	5.9	2.5	2.8
$7,000 under $8,000	13.1	2.5	2.7	2.5	2.7	2.5	2.8	2.6	2.9	2.6	2.9	5.0	5.9	2.5	2.8
$8,000 under $9,000	18.5	2.5	2.7	2.5	2.8	2.5	2.9	2.6	2.9	2.6	2.9	5.2	5.4	2.6	2.8
$9,000 under $10,000	22.7	2.6	2.8	2.6	2.8	2.6	2.8	2.7	2.9	2.7	2.9	4.8	5.0	2.6	2.8
$10,000 under $11,000	20.6	1.6	1.7	1.6	1.8	1.6	1.9	1.7	1.8	1.7	1.8	3.9	4.5	1.6	1.8
$11,000 under $12,000	24.0	1.7	1.8	1.7	1.9	1.7	2.0	1.7	1.9	1.7	1.9	4.1	4.8	1.7	1.9
$12,000 under $13,000	32.1	1.7	1.8	1.7	1.8	1.7	2.1	1.7	1.9	1.7	1.9	4.3	5.2	1.7	1.8
$13,000 under $14,000	29.3	1.8	1.9	1.8	1.9	1.8	2.1	1.8	1.9	1.8	2.0	4.3	5.6	1.8	1.9
$14,000 under $15,000	42.8	1.8	1.9	1.8	1.9	1.8	2.2	1.8	1.9	1.8	1.9	4.3	5.2	1.8	1.9
$15,000 under $20,000	25.3	0.3	0.3	0.3	0.4	0.3	0.7	0.3	0.4	0.3	0.4	1.9	2.5	0.3	0.4
$20,000 under $25,000	43.3	0.9	0.9	0.9	1.0	0.9	1.5	0.9	1.0	0.9	1.0	2.5	3.1	0.9	1.0
$25,000 under $30,000	50.6	1.5	1.5	1.5	1.5	1.5	2.8	1.5	1.5	1.5	1.5	3.5	4.1	1.5	1.5
$30,000 under $50,000	42.1	1.4	1.4	1.4	1.5	1.4	3.4	1.4	1.5	1.4	1.5	2.5	2.9	1.4	1.5
$50,000 under $100,000	21.2	0.3	0.4	0.3	0.5	0.3	2.8	0.3	0.5	0.3	0.5	1.3	1.4	0.3	0.5
$100,000 under $200,000	15.9	0.4	0.5	0.4	0.5	0.4	3.5	0.4	0.5	0.4	0.5	1.6	1.7	0.4	0.5
$200,000 under $500,000	11.9	0.6	0.7	0.6	0.7	0.6	3.6	0.6	0.7	0.6	0.7	1.9	2.2	0.6	0.7
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Taxable returns, total	15.4	0.3	0.2	0.3	0.2	0.3	0.5	0.3	0.2	0.3	0.2	0.9	1.0	0.3	0.2
No adjusted gross income	17.1	0.0	0.0	*40.4	*53.6	*40.4	*64.9	*48.1	*57.4	17.1	9.8	26.0	29.1	17.1	9.6
$1 under $1,000	*75.2	0.0	0.0	—	—	—	—	—	—	*75.2	*47.1	*84.5	*90.7	*75.2	*49.3
$1,000 under $2,000	*84.3	20.9	23.1	20.9	23.3	20.9	20.9	20.9	26.3	20.9	24.0	*88.8	*77.1	20.8	23.9
$2,000 under $3,000	*82.2	4.9	5.5	4.9	5.7	4.9	4.9	4.9	7.9	4.9	7.8	16.0	16.2	4.9	7.2
$3,000 under $4,000	*98.2	3.0	3.2	3.0	3.2	3.0	3.0	3.0	3.4	3.0	3.4	8.4	9.0	3.0	3.3
$4,000 under $5,000	*79.7	3.0	3.1	3.0	3.1	3.0	3.3	3.	3.2	3.0	3.2	8.0	7.9	3.0	3.1
$5,000 under $6,000	*74.0	2.7	2.8	2.7	2.9	2.7	3.4	2.7	3.0	2.7	3.0	7.6	8.1	2.7	2.9
$6,000 under $7,000	73.5	2.6	2.8	2.6	2.8	2.6	3.2	2.6	3.0	2.6	3.0	6.6	7.2	2.6	2.9
$7,000 under $8,000	*65.3	2.6	2.7	2.6	2.8	2.6	2.9	2.6	2.9	2.6	2.9	6.3	7.8	2.6	2.8
$8,000 under $9,000	*85.2	2.6	2.7	2.6	2.8	2.6	2.9	2.6	2.9	2.6	2.9	5.6	5.8	2.6	2.8
$9,000 under $10,000	*55.6	2.7	2.8	2.7	2.9	2.7	2.9	2.7	2.9	2.7	2.9	5.2	5.5	2.7	2.8
$10,000 under $11,000	*81.3	1.7	1.7	1.7	1.8	1.7	1.9	1.7	1.8	1.7	1.8	4.1	4.8	1.7	1.8
$11,000 under $12,000	*58.5	1.7	1.8	1.7	1.9	1.7	1.9	1.7	1.9	1.7	1.9	4.2	5.1	1.7	1.9
$12,000 under $13,000	*91.7	1.7	1.8	1.7	1.8	1.7	2.0	1.7	1.9	1.7	1.9	4.4	5.4	1.7	1.8
$13,000 under $14,000	*79.9	1.8	1.9	1.8	1.9	1.8	2.0	1.8	1.9	1.8	2.0	4.4	5.7	1.8	1.9
$14,000 under $15,000	*40.8	1.8	1.9	1.8	1.9	1.8	2.0	1.8	1.9	1.8	1.9	4.3	5.3	1.8	1.9
$15,000 under $20,000	44.6	0.3	0.3	0.3	0.4	0.3	0.6	0.3	0.4	0.3	0.4	1.9	2.5	0.3	0.4
$20,000 under $25,000	39.3	0.9	0.9	0.9	1.0	0.9	1.3	0.9	1.0	0.9	1.0	2.6	3.1	0.9	1.0
$25,000 under $30,000	50.4	1.5	1.5	1.5	1.5	1.5	2.5	1.5	1.5	1.5	1.5	3.5	4.1	1.5	1.5
$30,000 under $50,000	31.2	1.4	1.5	1.4	1.5	1.4	3.2	1.4	1.5	1.4	1.5	2.5	2.9	1.4	1.5
$50,000 under $100,000	27.6	0.3	0.4	0.3	0.5	0.3	2.7	0.3	0.5	0.3	0.5	1.3	1.4	0.3	0.5
$100,000 under $200,000	19.1	0.4	0.5	0.4	0.5	0.4	3.5	0.4	0.5	0.4	0.5	1.6	1.7	0.4	0.5
$200,000 under $500,000	15.6	0.6	0.7	0.6	0.7	0.6	3.6	0.6	0.7	0.6	0.7	1.9	2.2	0.6	0.7
$500,000 under $1,000,000	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
$1,000,000 or more	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total nontaxable returns	1.0	2.2	3.3	2.2	3.8	2.2	3.8	0.0	0.0	0.0	0.0	2.1	2.6	2.4	3.2
All returns, summary:															
Under $5,000	1.1	1.5	1.9	1.5	2.0	1.5	2.1	1.8	2.3	1.8	2.2	2.5	3.1	1.6	2.0
$5,000 under $10,000	5.3	0.9	1.0	0.9	1.1	0.9	1.1	1.0	1.2	1.0	1.2	2.2	2.4	0.9	1.1
$10,000 under $15,000	12.8	0.2	0.3	0.2	0.4	0.2	0.6	0.3	0.4	0.3	0.4	1.8	2.2	0.3	0.4
$15,000 or more	16.8	0.1	0.2	0.1	0.2	0.1	0.8	0.1	0.2	0.1	0.2	1.1	1.3	0.1	0.2

Footnote at end of table.

Table 7.2—All Returns: Coefficient of Variation for Number of Returns by Size of Adjusted Gross Income and by State

[Coefficient of variation as percent of estimate for number of returns by size of adjusted gross income]

State	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 or more
	(1)	(2)	(3)	(4)	(5)
United States, total	**0.0**	**0.7**	**0.8**	**0.2**	**0.1**
Alabama	3.4	7.7	7.7	6.4	4.2
Alaska	3.5	9.2	13.3	7.3	3.7
Arizona	3.4	7.4	9.3	6.9	3.4
Arkansas	3.8	8.1	9.1	7.5	4.7
California	1.4	3.2	3.5	2.6	1.7
Colorado	3.5	8.1	9.5	7.0	3.9
Connecticut	3.8	8.9	9.3	7.3	4.7
Delaware	4.6	11.0	11.7	9.3	5.7
District of Columbia	6.0	13.4	13.4	11.0	9.0
Florida	2.4	5.2	5.3	4.4	3.4
Georgia	3.3	7.0	7.4	5.9	4.6
Hawaii	3.7	7.9	11.0	7.7	4.5
Idaho	3.9	8.8	9.0	6.7	5.0
Illinois	2.0	4.8	5.4	3.7	2.4
Indiana	3.0	7.0	7.6	5.5	3.8
Iowa	3.4	8.0	9.4	6.5	3.8
Kansas	3.9	9.2	9.8	7.5	4.5
Kentucky	3.4	7.8	8.2	6.6	4.2
Louisiana	3.8	8.4	9.0	7.0	5.2
Maine	3.6	7.6	8.1	6.1	5.4
Maryland	3.3	7.9	9.2	6.5	4.1
Massachusetts	2.9	6.3	7.1	5.3	3.8
Michigan	2.3	5.4	6.5	4.5	2.8
Minnesota	3.5	7.6	8.7	6.6	4.5
Mississippi	3.8	8.2	8.8	7.5	4.5
Missouri	3.2	7.2	7.5	5.9	4.4
Montana	4.0	8.4	10.0	7.4	5.1
Nebraska	4.0	8.8	11.2	8.0	4.2
Nevada	4.1	9.5	9.9	8.1	5.0
New Hampshire	4.0	8.6	9.8	7.0	5.3
New Jersey	2.5	6.1	6.5	4.8	3.1
New Mexico	3.5	7.4	7.7	6.6	5.0
New York	1.6	4.0	4.0	2.9	2.1
North Carolina	3.1	6.4	6.8	5.6	4.5
North Dakota	4.6	9.6	10.9	8.3	5.8
Ohio	2.1	4.9	5.5	3.6	2.7
Oklahoma	3.7	8.2	8.7	7.2	4.6
Oregon	3.8	8.7	9.5	7.4	4.3
Pennsylvania	2.0	4.6	5.0	3.5	2.6
Rhode Island	3.8	8.0	9.3	7.2	5.1
South Carolina	3.8	8.5	8.5	7.2	4.8
South Dakota	4.3	9.1	9.2	8.0	6.5
Tennessee	3.5	7.5	7.7	6.3	5.1
Texas	1.9	4.3	4.6	3.6	2.6
Utah	3.3	7.4	8.6	5.8	4.0
Vermont	3.9	9.3	7.4	6.3	5.2
Virginia	3.1	7.2	7.6	5.8	4.0
Washington	3.5	8.1	9.1	6.6	4.4
West Virginia	4.1	10.2	10.3	7.8	4.4
Wisconsin	3.2	7.0	8.8	5.8	4.2
Wyoming	3.2	7.5	8.4	5.7	5.4
APO/FPO [1]	9.2	18.4	14.5	17.2	19.2
Puerto Rico	21.6	48.1	41.1	40.9	30.3
U.S. citizens abroad [2]	11.1	20.1	24.9	27.4	14.4

[1] Returns filed from Army Post Office and Fleet Post Office addresses.
[2] Returns filed from Panama Canal Zone, Virgin Islands and abroad.

Section 8

1976 Forms and Instructions

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Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **1976**

This space for IRS use only

For the year January 1–December 31, 1976, or other taxable year beginning , 1976 ending , 19

Please print or type

Name (If joint return, give first names and initials of both) | Last name | Your social security number

Present home address (Number and street, including apartment number, or rural route) | For Privacy Act Notification, see page 5 of Instructions. | Spouse's social security no.

City, town or post office, State and ZIP code | Occupation: Yours ▶ Spouse's ▶

Filing Status

1 ☐ Single **(Check only ONE box)**

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. See page 7 of instructions to see if you qualify ▶

5 ☐ Qualifying widow(er) with dependent child (Year spouse died ▶ 19). See page 7 of Instructions.

Exemptions

6a Regular ☐ Yourself ☐ Spouse Enter number of boxes checked ▶

b First names of your dependent children who lived with you Enter number ▶

c Number of other dependents (from line 7) ▶

d Total (add lines 6a, b, and c) ▶

e Age 65 or older . ☐ Yourself ☐ Spouse Enter number of boxes checked ▶

Blind . . . ☐ Yourself ☐ Spouse

f TOTAL (add lines 6d and e) ▶

7 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 furnished for dependent's support: By YOU. If 100% write ALL.	By OTHERS including dependent.
				$	$

8 **Presidential Election Campaign Fund** . . ▶ Do you wish to designate $1 of your taxes for this fund? . . Yes ☐ No ☐

If joint return, does your spouse wish to designate $1? . . Yes ☐ No ☐

Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

Please attach Copy B of Forms W-2 here

Income

9	Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see page 6 of Instructions.)	9	
10a	Dividends (See pages 9 and 16 of Instructions) ..... 10b less exclusion ..... Balance ▶ (If gross dividends and other distributions are over $400, list in Part I of Schedule B.)	10c	
11	Interest income. (If $400 or less, enter total without listing in Schedule B. If over $400, enter total and list in Part II of Schedule B.)	11	
12	Income other than wages, dividends, and interest (from line 37)	12	
13	Total (add lines 9, 10c, 11 and 12)	13	
14	Adjustments to income (such as moving expense, etc. from line 42)	14	
15a	Subtract line 14 from line 13	15a	
b	Disability income exclusion (sick pay) (attach Form 2440)	15b	
c	**Adjusted gross income.** Subtract line 15b from line 15a, then complete Part III on back. (If less than $8,000, see page 2 of Instructions on "Earned Income Credit.")	15c	

Tax, Payments and Credits

16 Tax, check if from: ☐ Tax Table ☐ Tax Rate Schedule X, Y or Z ☐ Schedule D ☐ Schedule G ☐ Form 2555 OR ☐ Form 4726 — 16

(If box on line 3 is checked see page 10 of Instructions)

17a	Multiply $35.00 by the number of exemptions on line 6d	17a		
b	Enter 2% of line 47 but not more than $180 ($90 if box 3 is checked)	17b	Enter larger of a or b	17c
18	Balance. Subtract line 17c from line 16 and enter difference (but not less than zero)			18
19	Credits (from line 54)			19
20	Balance. Subtract line 19 from line 18 and enter difference (but not less than zero)			20
21	Other taxes (from line 62)			21
22	Total (add lines 20 and 21)			22
23a	Total Federal income tax withheld. (attach Forms W-2, or W-2P to front)	23a		
b	1976 estimated tax payments (include amount allowed as credit from 1975 return)	23b		
c	Earned income credit. (from page 2 of Instructions)	23c		
d	Amount paid with Form 4868	23d		
e	Other payments (from line 66)	23e		
24	**TOTAL** (add lines 23a through e)			24

Pay amount on line 25 in full with this return. Write social security number on check or money order and make payable to Internal Revenue Service.

Due or Refund

25	If line 22 is larger than line 24, enter **BALANCE DUE IRS** (Check here ▶ ☐, if Form 2210 or Form 2210F is attached. See page 10 of instructions.)		25
26	If line 24 is larger than line 22, enter amount **OVERPAID**		26
27	Amount of line 26 to be **REFUNDED TO YOU**		27
28	Amount of line 26 to be credited on 1977 estimated tax ▶ 28		

Please attach Check or Money Order here

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 preparer has any knowledge.

Your signature Date | Preparer's signature (and employer's name, if any) Date

Spouse's signature (if filing jointly, BOTH must sign even if only one had income) | Identifying number (see Instructions) | Address (and ZIP code)

Form 1040 (1976) Page 2

Part I Income other than Wages, Dividends and Interest

29	Business income or (loss) (attach Schedule C)	29	
30a	Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	30a	
b	50% of capital gain distributions (not reported on Schedule D—see page 10 of Instructions)	30b	
31	Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	31	
32a	Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	32a	
b	Fully taxable pensions and annuities (not reported on Schedule E—see page 10 of Instructions)	32b	
33	Farm income or (loss) (attach Schedule F)	33	
34	State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see page 10 of Instructions)	34	
35	Alimony received	35	
36	Other (state nature and source—see page 11 of Instructions) ▶	36	
37	Total (add lines 29 through 36). Enter here and on line 12 ▶	37	

Part II Adjustments to Income

38	Moving expense (attach Form 3903)	38	
39	Employee business expense (attach Form 2106)	39	
40a	Payments to an individual retirement arrangement from attached Form 5329, Part III	40a	
b	Payments to a Keogh (H.R. 10) retirement plan	40b	
41	Forfeited interest penalty for premature withdrawal (see page 12 of Instructions)	41	
42	Total (add lines 38 through 41). Enter here and on line 14 ▶	42	

Part III Tax Computation

43	Adjusted gross income (from line 15c). If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 9 of Instructions	43	
44a	If you itemize deductions, check here ▶ ☐, and enter total from Schedule A, line 40, and attach Schedule A		
b	Standard deduction—If you do not itemize deductions, check here ▶ ☐, and: If you checked the box on line . . . 2 or 5, enter the greater of $2,100 OR 16% of line 43—but not more than $2,800; 1 or 4, enter the greater of $1,700 OR 16% of line 43—but not more than $2,400; 3, enter the greater of $1,050 OR 16% of line 43—but not more than $1,400	44	
45	Subtract line 44 from line 43 and enter difference (but not less than zero)	45	
46	Multiply total number of exemptions claimed on line 6f by $750	46	
47	Taxable income. Subtract line 46 from line 45 and enter difference (but not less than zero)	47	

- If line 47 is $20,000 or less and you did not average your income on Schedule G, or figure your tax on Form 2555, Exemption of Income Earned Abroad, find your tax in Tax Table. Enter tax on line 16 and check appropriate box.
- If line 47 is more than $20,000, figure your tax on the amount on line 47 by using Tax Rate Schedule X, Y, Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, tax from Form 2555 or maximum tax from Form 4726. Enter tax on line 16 and check appropriate box.

Part IV Credits

48	Credit for the elderly (attach Schedules R & RP)	48	
49	Credit for child care expenses (attach Form 2441)	49	
50	Investment credit (attach Form 3468)	50	
51	Foreign tax credit (attach Form 1116)	51	
52	Contributions to candidates for public office credit (see page 12 of Instructions)	52	
53	Work Incentive (WIN) Credit (attach Form 4874)	53	
54	Total (add lines 48 through 53). Enter here and on line 19 ▶	54	

Part V Other Taxes

55	Tax from recomputing prior-year investment credit (attach Form 4255)	55	
56	Minimum tax. Check here ▶ ☐, and attach Form 4625	56	
57	Tax on premature distributions from attached Form 5329, Part V	57	
58	Self-employment tax (attach Schedule SE)	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	Excess contribution tax from attached Form 5329, Part IV	61	
62	Total (add lines 55 through 61). Enter here and on line 21 ▶	62	

Part VI Other Payments

63	Excess FICA, RRTA, or FICA/RRTA tax withheld (two or more employers—see page 13 of Instructions)	63	
64	Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	64	
65	Credit from a Regulated Investment Company (attach Form 2439)	65	
66	Total (add lines 63 through 65). Enter here and on line 23e ▶	66	

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1976

Instructions for Form 1040

AND for Schedules A, B, C, D, E, F, R, RP, and SE, and Form 2441

Caution

There have been numerous substantial changes in the law affecting 1976 returns—Please read carefully and thoroughly.

Department of the Treasury
Internal Revenue Service

From The Commissioner

This instruction pamphlet contains information needed to complete Form 1040 and Schedules A, B, C, D, E, F, R, RP, and SE, and Form 2441. If, however, you decide to use Short Form 1040A, you can get Form 1040A and its instructions from any Internal Revenue Service office and many banks and post offices.

The 1976 Tax Reform Act may affect your taxes substantially. An expanded and simplified credit for the elderly has replaced the old retirement income credit. A credit for child care expenses is available to all eligible taxpayers, whether or not they itemize deductions. On the other hand, the former exclusion for sick pay has been replaced by a more restrictive disability income exclusion.

Completing your return this year could be more difficult. This year all taxpayers, whether or not they itemize their deductions and regardless of the size of their income, will need to compute taxable income (lines 43 through 47). Also, last year's simple credit for personal exemptions has been replaced by a larger, but more complex, general tax credit. However, the former multiple tax tables have been replaced by a single table and have been reduced from more than ten to three pages.

Space restrictions have caused us to remove certain little-used lines from the form—for example, the credit for purchase of a new principal residence and the tax from recomputing a prior-year WIN credit. If any of these items apply to you, you should review the instructions and complete the form carefully.

Please note the Presidential Election Campaign Fund Check-Off on line 8 of your 1040. Without increasing your tax or decreasing your refund, you have the right to earmark $1 ($1 on a joint return $1 each for husband and wife) of your taxes for a general fund to meet expenses of the 1980 Presidential Election.

The instructions have been provided to help you prepare your own return. If you need help, please call us at the number listed for your area on page 34 or visit your nearest Internal Revenue office. If you decide to 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.

Donald C. Alexander
Commissioner of Internal Revenue

Earned Income Credit

Line 23c.—Like many others, you may be entitled to a special payment or credit of up to $400 called the earned income credit. It may come as a refund check or be applied against any taxes you owe. Generally, if you reported earned income and line 15c is under $8,000, you may be able to claim the credit.

For this purpose, earned income means wages and salaries (after the disability income exclusion, if applicable), tips, other employee compensation, and your net earnings from self-employment (generally amount shown on Schedule SE (Form 1040) line 13). If you are married, you must file a joint return to be eligible for the credit. Certain married persons living apart with a dependent child may also be eligible to claim the credit—see Were You Married and Living Apart from Your Spouse on page 7.

To find out if you qualify, please answer the following questions:

	Yes	No
A Is your adjusted gross income, Form 1040, line 15c less than $8,000?		
B Is your earned income (see line 5 below) less than $8,000?		
C Did you pay more than half the cost of keeping up a home in the U.S. in which you lived and which for the entire year* (except for temporary absences for vacation, school, etc.) was also the home of (1) your child who was under 19 years of age or a full-time student, OR (2) your dependent child who is disabled (see page 8)?		

* If your child was born in 1976, adopted or placed with you by an authorized placement agency for adoption during 1976 or became your stepchild during 1976, the entire year home requirement will have been satisfied if your home was this child's home from the date of birth, adoption, placement, or becoming your stepchild through the end of 1976.

If you answer "Yes" to questions A, B, and C above, you may be eligible and should complete the Earned Income Credit Worksheet.

Earned Income Credit Worksheet

Do not complete this worksheet if you checked the box on Form 1040, line 3 (Married Filing Separately), if you are entitled to file Form 4563, Exclusion of Income from Sources in the United States Possessions, or if you file Form 2555, Exemption of Income Earned Abroad.

1	Amount of wages, salaries, tips, etc. from Form 1040, line 9 **Caution:** *If you make an irrevocable election not to claim the disability income exclusion and at the end of the taxable year you were under age 65, include on line 1 that portion of your disability income (attributable to periods prior to your reaching minimum retirement age) that you included on Schedule E (Form 1040), line 5, or Form 1040, line 32b.*	
2	Disability income exclusion (sick pay) from Form 1040, line 15b	
3	Subtract line 2 from line 1	
4	Net earnings from self-employment from Schedule SE (Form 1040), line 13. (Reduce for any amount also included in line 1 above and for any amounts that are not included in income such as the rental value of parsonage or rental allowance furnished a minister.)	
5	Earned income (add lines 3 and 4; however, if line 4 is a loss, subtract line 4 from line 3—if less than zero, enter zero and do not complete the rest of this worksheet because you do not have any earned income credit)	
6	Adjusted gross income from Form 1040, line 15c	
7	Amount from line 5 or line 6, whichever is larger	
8	Enter 10% of line 5 but not more than $400 *If line 7 is $4,000 or less, do not complete the rest of this worksheet but enter the amount from line 8 on Form 1040, line 23c. Also write the first name of your child who qualifies you for the credit in the space to the left of the line 23c entry space if not shown on line 4 or line 6b.*	
9	Amount from line 7	
10	Limitation base — $4,000.00	
11	Subtract line 10 from line 9	
12	Enter 10% of line 11	
13	Earned income credit (subtract line 12 from line 8). Enter here and on Form 1040, line 23c. Also write the first name of your child who qualifies you for the credit in the space to the left of the line 23c entry space if not shown on line 4 or line 6b. **(Do Not File This Worksheet—Retain for Your Records)**	

Highlights for 1976

Please note these important reminders and changes that have been made because of revisions in the tax law.

Who Must File.—The income level at which an income tax return must be filed has been increased. If your gross income is less than $5,100, be sure to see page 4.

The Standard Deduction has been increased again. See page 9 and line 44b.

A New General Tax Credit replaces the $30 personal exemption credit. You may claim the greater of (1) $35 per exemption shown on line 6d, or (2) 2% of line 47 but not more than $180 ($90, if married, filing separately). See page 10 and lines 17a, b, and c.

A New Simplified Tax Table has been developed for use by individuals with taxable income (line 47) of $20,000 or less. This table replaces the more complex tables based on the number of exemptions used prior to 1976.

Earned Income Credit Rules Have Been Liberalized.—The dependency requirement for your child who is under 19 or a full-time student has been eliminated. Also, you may be eligible to claim the credit if you have a disabled child 19 or over whom you can claim as a dependent. See page 2.

Credit for the Elderly.—A new expanded and simplified credit for the elderly replaces the more complex retirement income credit. See Schedules R & RP and related instructions.

Child Care.—Certain payments made for child and dependent care are now claimed as a credit against tax, instead of only as an itemized deduction. See pages 12 and 17.

Minimum Tax.—New tax preference items have been added, the $30,000 exemption has been reduced, and the tax rate has been increased from 10% to 15%. See page 12.

Disability Income Exclusion (Sick Pay).—You may be able to exclude up to $100 a week of your pension income, but only if you are under 65 and totally and permanently disabled. See page 9.

Business Use of Home.—Deductions for business use, including office use, of a home are restricted. See pages 11 and 15.

Rental of Vacation Home.—New limitations apply to deductions that may be taken for rental of a vacation home. See Instructions for Schedule E.

Limitation on Deductible Losses.—Losses from certain farming, leasing, motion picture film or video tape, and oil and gas well activities are limited to the total amount you invested plus the amount for which you are personally liable. See Instructions for Schedules C, E, and F. New provisions also limit the amount of losses certain partners may deduct. See Instructions for Schedule E.

Investment Interest.—The amount allowable as a deduction for interest on investment indebtedness has been reduced. See page 14.

Prepaid Interest.—Deductions for interest prepayments must be allocated over the period of the loan. See page 14.

Foreign Income.—The amount of earned income from sources outside the United States that may be excluded has been reduced from $20,000 to $15,000. See page 8.

Preparers' Identifying Numbers are now required. See page 6.

New Depreciation Recapture Rules apply to disposition of depreciable residential real estate. See Instructions for Form 4797.

New Rules Apply for Recapture of Intangible Drilling and Development Costs on oil and gas properties. See Instructions for Form 4797.

You may obtain a copy of **Publication 17,** Your Federal Income Tax, or other publications by using the order blank on the next to the last page. This publication will explain how the 1976 Tax Reform Act will affect your 1976 tax liability.

Forms and Schedules may also be obtained by using the order blank on the next to the last page.

The Foreign Accounts and Foreign Trust Questions must be answered if you are required to complete Part I or Part II of **Schedule B.** If you had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must answer both questions in Part III of **Schedule B,** whether or not you are otherwise required to file **Schedule B.**

Foreign Bank, Securities and Other Financial Accounts, and Grantors, Transferors or Beneficiaries of Foreign Trusts.—You must complete Form 4683 if.—

(1) you had 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),

OR

(2) you were the grantor of, or transferor to, a foreign trust, during any taxable year, which foreign trust was in being during the current taxable year, whether or not you have any beneficial interest in such trust.

Please note that this year Form 4683 must be filed by taxpayers having any interest in a foreign trust. In prior years this form was required to report an interest in a trust only if the interest was more than a 50% interest.

Form 1040 General 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 the forms we sent them. The order blank on the next to last page 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 do not find what you need there, please fill out the order blank and we will send it to you.

Who Must File

(See page 8 for examples of income)

File a return if you are:	And your gross income is at least:
Single (legally separated, divorced, or married living apart from spouse with dependent child) and are under 65	$2,450
Single (legally separated, divorced, or married living apart from spouse with dependent child) and are 65 or older	3,200
A person who can be claimed as a dependent on your parent's return, and has taxable dividends, interest, or other unearned income	750
A qualifying widow(er) with dependent child and are under 65	2,850
A qualifying widow(er) with dependent child and are 65 or older	3,600
Married filing jointly, living together at the end of 1976 (or at date of death of spouse), and both are under 65	3,600
Married filing jointly, living together at the end of 1976 (or at date of death of spouse), and one is 65 or older	4,350
Married filing jointly, living together at the end of 1976 (or at date of death of spouse), and both are 65 or older	5,100
Married filing separate return or married but not living together at end of 1976	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 or if you are eligible for the earned income credit, then even though you are not required to file a return, you should file to get a refund. If you are filing solely because of the earned income credit, see Form 1040A Instructions to determine whether you can file Short Form 1040A.

These rules are for all U.S. citizens and resident aliens, including those under 21 years of age. These rules also apply to those nonresident aliens and resident aliens who are married to citizens or residents of the U.S. at the end of 1976 and who elect to file a joint return as discussed on page 7, Filing Status.

Dual-Status Tax Year.—You have a dual-status tax year if you were both a nonresident alien and a resident alien (or U.S. citizen) during the tax year. If you had a dual-status tax year before 1976 and you were either (1) unmarried at the end of 1976, or (2) married to a resident or citizen of the U.S. at the end of 1976 and do not elect to file a joint return as discussed on page 7, Filing Status, either of the following applies to you:

(1) If you were a resident of the U.S. at the end of the year, file your return on Form 1040 and clearly mark at the top left of the return "Dual-Status Return." Attach a separate schedule (Form 1040NR clearly marked "Statement" may be used) to your return to show the income tax computation for that part of the tax year during which you were a nonresident alien;

(2) If you were not a U.S. resident or citizen on the last day of the year, file your return on Form 1040NR and clearly mark at the top left of the return "Dual-Status Return." Attach a separate schedule (Form 1040 clearly marked "Statement" may be used) to show the income tax computation for that part of the year during which you were a U.S. resident or citizen.

In either case, you **MUST** itemize your deductions and you **MAY NOT** claim the standard deduction, use the head of household column of the tax table, or use tax rate schedule Z. For more information and additional restrictions applying to dual-status taxpayers, obtain **Publication 519,** United States Tax Guide for Aliens.

U.S. Citizens Living Abroad.—Generally, foreign source income must be reported on your return. See "What Income to Report" on page 8, and obtain **Publication 54,** Tax Guide for U.S. Citizens Abroad.

Death of Taxpayer.—If a person died in 1976, or in 1977 before filing a return for 1976, the surviving spouse or personal representative of the estate must file a return for the deceased. If a refund is due, attach Form 1310 to the return.

For purposes of these instructions, personal representative means the executor, executrix, administrator or administratrix of the decedent's estate; if no executor, executrix, administrator or administratrix is appointed, qualified and acting within the United States, personal representative means any person in actual or constructive possession of any property of the decedent.

The personal representative can file a joint return for the decedent with the surviving spouse. If a personal representative has not been appointed, the survivor can still file a joint return. The 1976 income of the decedent prior to death and the income of the surviving spouse for the entire year must be included in the joint return.

If you are filing such a joint return, write in the signature area "Filing as surviving spouse." Show the date of death in the name and address space. For more information, obtain **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.

Recordkeeping.—Your records must be retained as long as their contents may be material in the administration of any Internal Revenue law. Records that support an item of income, deduction, or credit appearing on your return should be kept until the statute of limitations expires for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever occurs later. Some records must be kept indefinitely. Records of transactions relating to the basis of property should be retained as long as they are material in determining the basis of the original or replacement property. Copies of your filed tax returns should also be retained as part of your records. Obtain **Publication 552,** Recordkeeping Requirements and A Guide to Tax Publications, for further details.

IRS will figure your tax if your income on line 15c 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 occupation. On a joint return, show names, social security numbers and occupations of both you and your spouse. If you are married, give social security numbers of both you and your spouse even though you file separately.

2. Fill in lines 1 through 7.

3. Check appropriate "Yes" or "No" box(es) on line 8 (Presidential Election Campaign Fund).

4. Fill in lines 9 through 15c, lines 19, 21, 23a, b, and e, if necessary, and check the box on line 44b. Also, attach Schedule B and Form 4683 (foreign accounts and trusts), if applicable.

5. On a joint return, show your and your spouse's income separately in the space below your spouse's signature so IRS can figure your tax in the way that will give you the smallest tax.

6. Sign your return. Both you and your spouse must sign a joint return.

7. File on or before April 15, 1977.

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 are eligible to claim the earned income credit (see page 2), we will figure the credit for you if you write EIC on line 23c. Also write the first name of your child who qualifies you for the credit in the space to the left of the line 23c entry space if not shown on line 4 or line 6b. If you have a credit for the elderly, we will figure that also. Just attach* **Schedules R & RP** *after you have checked the applicable box for filing status and age and filled in line 2(a) of Schedule R, or lines 1, 2, and 5 of Schedule RP, whichever schedule is applicable. Then write CFE on line 19 of Form 1040.*

When to File

File as soon as you can after January 1, but not later than April 15, 1977. Late filing may subject you to penalties and interest. See Instructions for Penalties and Interest on page 10.

Amended Return

Use Form 1040X to correct any error in a previously filed income tax return.

Privacy Act Notification

The Privacy Act of 1974 provides that each Federal Agency inform individuals, whom it asks to supply information, of the authority for the solicitation of the information and whether disclosure of such information is mandatory or voluntary; the principal purpose or purposes for which the information is to be used; the routine uses which may be made of the information; and the effects on the individual of not providing the requested information. This notification applies to the U.S. Individual Income Tax Returns, to declarations of estimated tax, to U.S. Gift Tax Returns, and to any other tax return required to be filed by an individual, and to schedules, statements, or other documents related to the returns, and any subsequent inquiries necessary to complete, correct, and process the returns of taxpayers, to determine the correct tax liability and to collect any unpaid tax, interest, or penalty.

The Internal Revenue Code requires every person liable for any tax imposed by the Code to make a return or statement according to the forms and regulations prescribed by the Internal Revenue Service (sections 6001 and 6011 and the Regulations pertaining thereto). Individuals required to make returns, statements, or other documents shall include their Social Security Numbers to provide proper identification and to permit processing the returns (section 6109 and the Regulations pertaining thereto).

The principal purpose for soliciting tax return information is to administer the Internal Revenue laws of the United States. This includes the determination and collection of the correct amount of tax. The completion of all appropriate items requested by the return forms and related data is mandatory except for the Presidential Election Campaign Fund designation on the U.S. Individual Income Tax Returns, which is voluntary.

The Code provides penalties for failure to file a return, failure to supply information required by law or regulations, failure to furnish specific information required on return forms or for furnishing fraudulent information. Other effects of not providing all or part of the requested information may include the disallowance of claimed exemptions, exclusions, credits, deductions, or adjustments resulting in increased tax liability, the loss of Social Security credits, loss or delay in issuance of a refund for overpayment, interest and penalty charges on unpaid taxes, and other disadvantages to the taxpayer.

The routine uses which may be made of tax return information include disclosure in accordance with law to the Department of Justice in connection with actual or potential criminal prosecution or civil tax litigation; to other Federal agencies; to States, the District of Columbia, and the Commonwealths or possessions of the United States to assist in the administration of their tax laws; to other persons in accordance with and to the extent permitted by law; and to foreign governments in accordance with treaties.

Further information concerning the requirements for filing returns and furnishing information may be obtained from any Internal Revenue Service office.

This will be the principal notification under the Privacy Act of 1974 concerning the solicitation of information in connection with any tax return or tax liability of an individual. Additional notices may be given (but are not required) with respect to specific information requests during the course of tax administration activities such as audit, investigation or collection of any tax; interest, or penalty. Please retain this notification with your tax records and refer to it any time you are requested to furnish additional information.

Where to File

Use the addressed envelope that came with your return, or use the address for your State. Mail your return to the Internal Revenue Service Center for the place where you live.

Alabama—4800 Buford Highway, Chamblee, Georgia 30006

Alaska—1160 West 1200 South Street, Ogden, Utah 84201

Arizona—1160 West 1200 South Street, Ogden, Utah 84201

Arkansas—3651 South Interregional Highway, Austin, Texas 78740

California—5045 East Butler Avenue, Fresno, California 93888

Colorado—1160 West 1200 South Street, Ogden, Utah 84201

Connecticut—310 Lowell Street, Andover, Massachusetts 01812

Delaware—11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155

District of Columbia—11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155

Florida—4800 Buford Highway, Chamblee, Georgia 30006

Georgia—4800 Buford Highway, Chamblee, Georgia 30006

Hawaii—5045 East Butler Avenue, Fresno, California 93888

Idaho—1160 West 1200 South Street, Ogden, Utah 84201

Illinois—2306 East Bannister Road, Kansas City, Missouri 64170

Indiana—3131 Democrat Road, Memphis, Tennessee 38110

Iowa—2306 East Bannister Road, Kansas City, Missouri 64170

Kansas—3651 South Interregional Highway, Austin, Texas 78740

Kentucky—3131 Democrat Road, Memphis, Tennessee 38110

Louisiana—3651 South Interregional Highway, Austin, Texas 78740

Maine—310 Lowell Street, Andover, Massachusetts 01812

Maryland—11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155

Massachusetts—310 Lowell Street, Andover, Massachusetts 01812

Michigan—Cincinnati, Ohio 45298

Minnesota—1160 West 1200 South Street, Ogden, Utah 84201

Mississippi—4800 Buford Highway, Chamblee, Georgia 30006

Missouri—2306 East Bannister Road, Kansas City, Missouri 64170

Montana—1160 West 1200 South Street, Ogden, Utah 84201

Nebraska—1160 West 1200 South Street, Ogden, Utah 84201

Nevada—1160 West 1200 South Street, Ogden, Utah 84201

New Hampshire—310 Lowell Street, Andover, Massachusetts 01812

New Jersey—1040 Waverly Avenue, Holtsville, New York 11799

New Mexico—3651 South Interregional Highway, Austin, Texas 78740

New York

New York City and Counties of Nassau, Rockland, Suffolk and Westchester—1040 Waverly Avenue, Holtsville, New York 11799

All Other Counties—310 Lowell Street, Andover, Massachusetts 01812

North Carolina—3131 Democrat Road, Memphis, Tennessee 38110

North Dakota—1160 West 1200 South Street, Ogden, Utah 84201

Ohio—Cincinnati, Ohio 45298

Oklahoma—3651 South Interregional Highway, Austin, Texas 78740

Oregon—1160 West 1200 South Street, Ogden, Utah 84201

Pennsylvania—11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155

Rhode Island—310 Lowell Street, Andover, Massachusetts 01812

South Carolina—4800 Buford Highway, Chamblee, Georgia 30006

South Dakota—1160 West 1200 South Street, Ogden, Utah 84201

Tennessee—3131 Democrat Road, Memphis, Tennessee 38110

Texas—3651 South Interregional Highway, Austin, Texas 78740

Utah—1160 West 1200 South Street, Ogden, Utah 84201

Vermont—310 Lowell Street, Andover, Massachusetts 01812

Virginia—3131 Democrat Road, Memphis, Tennessee 38110

Washington—1160 West 1200 South Street, Ogden, Utah 84201

West Virginia—3131 Democrat Road, Memphis, Tennessee 38110

Wisconsin—2306 East Bannister Road, Kansas City, Missouri 64170

Wyoming—1160 West 1200 South Street, Ogden, Utah 84201

If you are located in, ▼	Use this address ▼
Panama Canal Zone, American Samoa	11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Guam	Commissioner of Revenue and Taxation Agana, Guam 96910
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	11601 Roosevelt Boulevard Philadelphia, Pennsylvania 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 and those excluding income under section 911 or 931	11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155

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 all 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 your employer can issue your W–2 or correct it. If unable to secure Form W–2 from your employer by February 15, contact an Internal Revenue Service office.

—— **Step 2.—If you are going to claim any credits or itemize your deductions, collect all necessary information and 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 12 through 18 of these instructions. Check the credits and types of expenses you can deduct. Put these records aside until later.

—— **Step 3.—Get any forms or schedules you need** but did not receive by mail. See the order blank on the next to last page to 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 apartment number if you have one. If you did not receive forms with a label, print or type your name and address.

—— **Step 5.—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, 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 Administration 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 a number by April 15, file your return without it and write "Applied for" in the space for social security number.

Be sure to show occupations in spaces in upper right corner just below social security blocks.

—— **Step 6.—Filing Status.** Check only one box (lines 1 through 5). Your tax rate and your standard deduction depend on the box you check. So before you decide, see instructions for Filing Status on page 7.

—— **Step 7.—Exemptions.** Fill in lines 6a, b, c, d, e, and f. See instructions for Exemptions on page 7.

—— **Step 8.—Check appropriate "Yes" or "No" box(es) on line 8 (Presidential Election Campaign Fund).** If you check the "Yes" box(es), it will not increase your tax or reduce your refund.

—— **Step 9.—Fill in the schedules and forms** mentioned for lines 10, 11, 15b, 29 through 33, and 38 through 40a if you need to. Enter the totals from your schedules on the correct lines on Form 1040. If you file Schedule B, be sure to answer the questions in Part III and attach Form 4683, if it is required.

If you need more space on forms or schedules, attach separate sheets and use the same arrangement as 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.

Fill in lines 9, 12 through 15a, 15c, 34 through 37, and 40b through 42.

—— **Step 10.—Now fill in line 43.** If you have unearned income and can be claimed as a dependent on your parent's return, be sure to check the box.

—— **Step 11.—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 9 will help you decide.

—— **Step 12.—If you decided to itemize deductions,** fill in Schedule A, enter your total deductions on line 44 of Form 1040, and be sure to check the box on line 44a. Skip step 13.

—— **Step 13.—If you decided to take the standard deduction,** use the larger of (a) or (b).

(a) Percentage Standard Deduction.—You are permitted a deduction of 16% of line 43, subject to a maximum amount.

(b) Low-Income Allowance.—You are permitted a deduction of a flat amount to insure that you will not be subject to Federal income tax if your income is below certain levels.

Instructions on page 9 will help you compute your standard deduction. Enter your standard deduction on line 44 and be sure to check the box on line 44b.

—— **Step 14.—Fill in lines 45, 46, and 47.** If line 47 is $20,000 or less find your tax in the Tax Table, show the tax on line 16, and check the Tax Table box. If line 47 is more than $20,000, use Tax Rate Schedule X, Y, or Z to figure your tax. Show the tax on line 16 and check the Tax Rate Schedule X, Y, or Z box.

—— **Step 15.—Figure your general tax credit.** Enter on line 17c the amount from line 17a or line 17b, whichever is greater. If you show 6 or more exemptions on line 6d, the amount on line 17a will be greater.

Caution: *Married persons filing separate returns may choose the amount on either line 17a or line 17b. But if one uses line 17b (2% of line 47, limited to $90) both must use it.*

—— **Step 16.—Fill in lines 48 through 66 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 Form 1040. Fill in any other amounts needed for lines 18 through 28.

—— **Step 17.—If you owe tax,** show amount on line 25. Attach check or money order for full amount when you file. Make it out to Internal Revenue Service and be sure to write your social security number on it. If line 25 is under $1, you do not have to pay.

—— **Step 18.—If we owe you a refund,** show amount on line 26. On line 27 or 28, show whether you want some or all of the money refunded or credited to 1977 estimated tax. If line 26 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 and Date Your Return and Make Sure the Preparer (if any) Also Signs.** It is not considered a return unless you sign it. Both you and your spouse must sign a joint return.

If the person who prepares your return for pay is not an employee of a firm, corporation or another individual, then that person must sign the return as preparer and enter his or her social security number and address.

If the person who prepares your return for pay is an employee of a firm, corporation or another individual, then that person must sign the return and also enter the employer's name, identification number, and address.

Note: *The law requires such tax return preparers to include their identifying number and to furnish you a copy of the return.*

If prepared by your regular, full-time employee, such as a clerk, secretary, or bookkeeper, your 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 disability income exclusion on line 15b be sure to attach Form 2440. Attach schedules in alphabetical order and forms other than W–2 or W–2P in numerical 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 after filing your return and you are expecting a refund, you should notify both the post office serving your old address and the service center where you filed your return, of your address change. This will help in forwarding your check to your new address as promptly as possible. Be sure to include your social security number in any correspondence with the IRS.*

Instructions for Page 1 of Form 1040

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 on this page, consider yourself single for the whole year.

If your spouse died during 1976, consider yourself married for the whole year.

Married Persons.—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. 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 may have to.

Special Election for Aliens.—You may elect to file a joint return with your spouse if, at the time of the election, you were a nonresident alien individual married to a citizen or resident of the United States, and you and your spouse agree to be taxed on your combined worldwide income.

If one spouse was a nonresident alien at the beginning of the taxable year and a resident of the United States on the last day of the taxable year and the other spouse was a citizen or resident of the United States at the close of the taxable year, you may elect to file a joint return if you both agree to be taxed on your combined worldwide income.

For more details, obtain **Publication 519,** United States Tax Guide for Aliens.

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 $1,050 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. For more details, obtain **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 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 box on line 3, "Married filing separately." If both you and your spouse file separate returns, write your spouse's full name in the space provided on line 3 and enter spouse's social security number in the designated space.

If only one files, check the applicable boxes on lines 6a and 6e if you can claim the exemptions for your spouse. See instructions for Exemptions on this page. 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 you may be eligible to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. You can use the standard deduction if you want and your limit is $2,400 instead of the $1,400 allowed married persons filing separately. Both you and your spouse can file this way if both meet the tests.

You can file as a single person, and check the box 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 1976.

(3) Your spouse did not live in your home at any time during 1976.

(4) For over six months of 1976, your home was the main home of your child or stepchild whom you can claim as a dependent.

You can check the box on line 4 for Unmarried Head of Household if your home in test (4) was the child's main home for all of 1976.

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 Table and Tax Rate Schedule Z.

You may use unmarried head of household tax rates ONLY IF on December 31, 1976, you were single (including certain married persons living apart) or legally separated, AND met one of the following tests:

(1) You paid more than half the cost of keeping up a home which was the main home of your father or mother whom you can claim as a dependent (you did not have to live with that parent).

(2) You paid more than half the cost of keeping up your home which, except for temporary absences for vacation, 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.

Note: *If you are claiming the filing status of "Unmarried Head of Household" because of an unmarried child, grandchild, foster child or stepchild who is not your dependent; enter that person's name in the space provided on line 4.*

(b) Any other person listed in (5)(a) under "Lines 6b and 6c—Children and Other Dependents" on page 8, that you can claim as a dependent 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. Consult an IRS office for further information, including information on limited standard deduction and how to figure your tax.

Were You a Qualifying Widow or Widower with a Dependent Child?—If so, you may still be able to use joint return tax rates for 1976. See Tax Table and Tax Rate Schedule Y.

If your spouse died during 1975 or 1974 and you did not remarry before the end of 1976, you can file a return for 1976 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 could have filed a joint return with your spouse for the year your spouse died. Whether you actually filed jointly does not matter.

(2) You have a child or stepchild you can claim as a dependent.

(3) Your home was the main home of that child during 1976, except for temporary absences for vacation and school.

Check the box on line 5 "Qualifying widow(er) with dependent child" and give year of death in the parentheses. Do not claim an exemption for your spouse. You can claim the exemption only for the year your spouse died.

If your spouse died in 1976 and you did not remarry, read "Were You Married or Single?" on this page. If spouse died before 1974, read "Were You an Unmarried Head of Household?" on this page to determine if you qualify, otherwise you must file as Single.

Exemptions ($750 for Each Exemption You Can Take)

Lines 6a and 6e—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 determined as of December 31. However, if your 65th birthday was on January 1, 1977, you can consider yourself 65 on December 31, 1976.

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.

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 certification only once to your return. In subsequent years attach only a statement referring to it.

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 died during 1976, check the boxes for the exemptions you could have taken for your spouse on the date of death.

Nonresident Alien Spouse.—If you did not elect to file a joint return, you may claim your spouse's exemptions only if your spouse had no income from United States sources and is not the dependent of another taxpayer. Use lines 6a and 6e to claim exemptions for a nonresident alien spouse. When claiming your spouse's regular exemption on line 6a, write "NRA" to the right of the line 6a.

Lines 6b and 6c—Children and Other Dependents.—Show on line 6b the first names and the total number of your dependent children who lived with you during 1976.

If you claim other dependents, complete columns (a) through (e) on line 7. Enter on line 6c the total number of dependents shown in line 7.

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. See "Student Dependent.")

(2) Support.—Received over half his or her support from you or is treated as receiving over half of his or her support from you under rules for "Children of divorced or separated parents" or "Dependent supported by two or more taxpayers" on this page. If you file a joint return, the support can be from either spouse. See "Meaning of Support."

(3) Married Dependants.—Did not file a joint return with his or her 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)—

[1] Child	Stepbrother	Daughter-in-law
Stepchild	Stepsister	If related by blood:
Mother	Stepmother	
Father	Stepfather	Uncle
Grandparent	Mother-in-law	Aunt
	Father-in-law	Nephew
Brother	Brother-in-law	Niece
Sister	Sister-in-law	
Grandchild	Son-in-law	

(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 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 or her support, even if his or her money was not taxable. For example, include social security benefits, but if your child was a student, do not include amounts he or she received as scholarships.

[1] Child includes:
Your son, daughter, stepson, stepdaughter.
A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption.
A foster child who lived in your home as a member of your family for the whole year.

Student Dependent.—Even if your child had income of $750 or more, you can claim him or her as a dependent if he or she was a full-time student and met tests (2), (3), and (4) on this page.

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[2] during any 5 months of 1976, or

(2) took a full-time, on-farm training course during any 5 months of 1976. (The course had to be given by an educational institution[2] or a State, county, or local government agency.)

For more information, obtain **Publication 501,** Your Exemptions and Exemptions for Dependents.

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) that parent contributed at least $600 toward the child's support during 1976, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption, or.

(2) that parent contributed $1,200 or more for child support during 1976 (regardless of how many children), and the parent having custody cannot prove that he or she contributed more than the other parent contributed.

Note: *For purpose of determining the amount for 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.—If two or more taxpayers supported a person and no one gave more than half the support, obtain **Form 2120.**

Birth or Death of Dependent.—Take a $750 exemption for a dependent who died or was born during 1976 if he or she met the tests for a dependent for the time he or she lived.

Line 8—Presidential Election Campaign Fund.—You may designate $1 of your tax to the fund by checking the "Yes" box on line 8. On a joint return, the election to designate or not designate is available to both spouses. Both may elect to designate $1 each for a total of $2. Both may elect not to designate. One may elect to designate $1 and the other choose not to. If you check the "Yes" box(es), it will not increase your tax or reduce your refund.

Note: *If you check a "Yes" box, you may not change that designation after a return is filed. However, if you check a "No" box but after you file your return you wish to designate $1, you may change your designation to "Yes" by filing an amended return on or before December 31, 1978. You may use Form 1040X, Amended U.S. Individual Income Tax Return.*

[2] 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.

What Income To Report

Examples of Income You Must Report.—
Wages, including employer supplemental unemployment benefits, salaries, bonuses, commissions, fees, and tips.
Dividends.
Earned income from sources outside U.S. (See Form 2555 and note below.)
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, including lump-sum distributions.
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.
Sale of personal residence. (See Instructions for Schedule D.)
Recapture of depreciation on disposition of depreciable residential real estate and other property. (See Instructions for Form 4797.)
Recapture of intangible drilling and development costs of oil and gas properties. (See Instructions for Form 4797.)
Rents and royalties.
Your share of estate or trust income, including accumulation distribution from trusts.
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 as an Executor, Administrator, or Director.
Embezzled or other illegal income.

Note: If you were a bona fide resident of a foreign country for an uninterrupted period of one year or more, or were physically present in a foreign country for a total of at least 510 days during any period of 18 consecutive months, you can exclude up to $15,000 of your earned income from foreign sources by filing Form 2555. However, if you elect not to exclude such earned income, attach a statement to your timely filed return stating that you elect not to have the exclusion apply. Once made the election cannot be changed except with consent of the Commissioner.

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. Repayments of the amount you spent for normal living expenses must be reported as income.

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 1976.

(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 12).

(3) Wages you received but do not have a Form W–2 for.

(4) Certain disability retirement income if you are under age 65. (See instructions for Schedule E under "Disability Pension and Annuity Payments.")

(5) Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience. If your employer provided meals where you worked for your employer's 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.

(6) 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.

Obtain **Publication 525,** Taxable Income and Nontaxable Income, for more information on reporting income received in the form of goods, property, meals, stock options, etc.

If your employer paid you more than you spent for business expenses, see the instructions for Reporting Deductions and Excess Payments on page 11.

Line 10a—Dividends.—For explanation of dividend income, see instructions for Schedule B on page 16. If you received $400 or less in dividends and other distributions, show the amount after subtracting nontaxable distributions and capital gain distributions, on line 10a. You do not need to list them on a separate schedule.

If you received more than $400, fill in Schedule B and list names of all payers and amounts received. The note below tells you whether you need to complete Schedule D. Show on Form 1040, line 10a, the total dividends received (this is gross dividends less capital gain distributions and any nontaxable distributions).

Note: *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% of your capital gain distributions on Form 1040, line 30b.*

Line 10b—Exclusion.—For explanation of dividends exclusion see instructions on page 16.

Line 11—Interest income.—For explanation of interest income, see page 16. If you received $400 or less in interest, show the total amount on this line. You do not need to fill in a separate schedule.

If you received over $400, fill in Schedule B and list names of all payers and amounts received. Then show the total amount on Form 1040, line 11.

Line 15b—Disability Income Exclusion (Sick Pay).—Before 1976, an employee was able to take a "sick pay" exclusion when the employee was absent from work on account of sickness or injury. The new "disability income exclusion" applies ONLY IF you are under age 65, have not attained mandatory retirement age at the beginning of your taxable year, and were permanently and totally disabled when you retired (or were permanently and totally disabled on January 1, 1976, if you retired before that date on disability or under circumstances which entitled you to retire on disability). If you qualify, you may be able to exclude up to $100 a week of your pension, or you may elect not to exclude your disability income and treat it as a pension or annuity. Once made, this election cannot be changed.

On a return where one taxpayer is entitled to the disability income exclusion, the maximum exclusion is $5,200. On a joint return where both spouses are entitled to the disability income exclusion, the maximum exclusion is $10,400.

You must reduce the disability income exclusion by the excess of your adjusted gross income before the exclusion (line 15a) over $15,000. On a return where only one taxpayer is entitled to the maximum disability income exclusion, the exclusion would be phased out entirely if the amount on Form 1040, line 15a, is $20,200 or more. On a joint return where both spouses are entitled to the maximum disability income exclusion, the exclusion would be phased out entirely if the amount on Form 1040, line 15a, is $25,400 or more.

For information on how to figure your exclusion or to make the election not to claim your exclusion, obtain **Form 2440** and **Publication 522,** Tax Information on Disability Payments.

Enter the amount of your disability income exclusion on line 15b and attach Form 2440.

Tax—Credits—Payments

Should You Use the Standard Deduction or Itemize Your Deductions?

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 to help you determine whether to use the standard deduction or itemize.

If you are:

▶ Married filing jointly or a qualifying widow(er) with dependent child, you should itemize deductions if your income on line 43 of Form 1040 is:
- less than $13,125 and your itemized deductions total more than $2,100.
- between $13,125 and $17,500 and your itemized deductions total more than 16% of line 43.
- over $17,500 and your itemized deductions total more than $2,800.

▶ Married filing separately:
- Divide the dollar amounts specified for joint returns in half and be sure to use only the total of your own deductions.

Caution: *If one spouse itemizes deductions to figure tax, both must itemize deductions.*

If you do not itemize deductions, choose either the low-income allowance ($1,050) or percentage standard deduction (16% of line 43 but not more than $1,400). But if one uses the percentage standard deduction, both must use it.

▶ Single or Unmarried Head of Household, you should itemize deductions if your income on line 43 of Form 1040 is:
- less than $10,625 and your itemized deductions total more than $1,700.
- between $10,625 and $15,000 and your itemized deductions total more than 16% of line 43.
- over $15,000 and your itemized deductions total more than $2,400.

▶ Dual-Status Alien, you may have to itemize deductions. See "Dual-Status Tax Year" instructions on page 4.

Line 16—Tax.—

How to Figure Your Tax if You Itemize Deductions

Fill in Schedule A, check the box on line 44a, and enter your total deductions on line 44. Fill in lines 45, 46, and 47.

If line 47 is $20,000 or less, find your tax in Tax Table and enter tax on line 16.

If line 47 is more than $20,000, use Tax Rate Schedule X, Y, or Z to figure your tax and enter tax on line 16.

How to Figure Your Tax if You Take the Standard Deduction

Check the box on line 44b and enter on line 44 the appropriate amount you determined for your filing status.

▶ If you checked the box on line 2 or 5 and line 43 is:
- Less than $13,125, enter $2,100.
- $13,125 or more, but less than $17,500, enter 16% of line 43.
- $17,500 or more, enter $2,800.

▶ If you checked the box on line 1 or 4 and line 43 is:
- Less than $10,625, enter $1,700.
- $10,625 or more, but less than $15,000, enter 16% of line 43.
- $15,000 or more, enter $2,400.

▶ If you checked the box on line 3 and line 43 is:
- Less than $6,562.50, enter $1,050.
- $6,562.50 or more, but less than $8,750, enter 16% of line 43.
- $8,750 or more, enter $1,400.

Fill in lines 45, 46, and 47. (If you checked the box on line 43 and did not itemize deductions, see Substitute Instruction below.)

If line 47 is $20,000 or less, find your tax in Tax Table and enter tax on line 16.

If line 47 is more than $20,000, use Tax Rate Schedule X, Y, or Z to figure your tax and enter tax on line 16.

Substitute Instructions if You Checked the Box on Line 43 and Did Not Itemize Deductions

If you can be claimed as a dependent on your parent's return and line 43 includes income other than earned income (see "Earned Income" on this page) and if you do not itemize deductions, substitute the following instructions for line 44b.

Check the box on line 44b and enter on line 44 the larger of (1) or (2):

(1) 16% of that part of line 43 that is attributable to earned income but not more than $2,400 if single, or $1,400 if married filing separately, or,

(2) $1,700 if single, or $1,050 if married filing separately, but no more than your earned income included in line 43.

"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.

Other Ways to Figure Your Tax for Line 16

Schedule G, Income Averaging.—It may be advantageous to use the "averaging method" if after subtracting $3,000 from your 1976 taxable income (line 47), the balance is over 30 percent of the total of your taxable income for the last four years (1972 through 1975). If you use this method, fill in Schedule G. For more information, obtain **Publication 506,** Computing Your Tax Under the Income Averaging Method.

Schedule D, Alternative Tax.—It may be advantageous 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. Obtain **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 qualifying widow(er) with dependent child, or
$38,000 and you claim unmarried head of household status.

Form 2555, Exemption of Income Earned Abroad.—If you decided to exclude earned income from sources outside the United States, you must figure your tax on Form 2555.

Additional Taxes to be Included in Line 16

Include in amount on line 16 any partial tax from:

Form 4970, Tax on Accumulation Distribution of Trusts,

Form 4972, Special 10-Year Averaging Method,

Form 5544, Multiple Recipient Special 10-Year Averaging Method, **OR**

Form 5405, Part II, Recapture of Credit for Purchase or Construction of New Principal Residence.

Line 17c—General Tax Credit.—Reduce your tax shown on line 16 by the greater of (1) $35 times the number of exemptions shown on line 6d or (2) 2% of your taxable income (line 47) but not more than $180 ($90, if married, filing separately).

Enter on line 17c the amount from line 17a or line 17b, whichever is greater. **Note:** *If you show 6 or more exemptions on line 6d, the amount on line 17a will be greater.*

Caution: *Married persons filing separate returns may choose the amount on either line 17a or line 17b. But if one uses line 17b (2% of line 47, limited to $90) both must use it.*

Line 23a—Federal Income Tax Withheld.—Enter the total income tax withheld as shown on your Forms W–2 or W–2P.

Line 23b—Estimated Tax Payments.—Enter on this line any payments you made on your estimated Federal income tax for 1976.

If you and your spouse filed a joint declaration of estimated tax for 1976 but decide to file separate income tax returns for 1976, 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 the separate returns.

If you and your spouse filed separate estimated tax declarations for 1976 but decide to file a joint income tax return for 1976, 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.

If you were divorced during 1976 and you filed a joint Form 1040–ES (Estimated Tax Declaration) with your former spouse, please enter your former spouse's social security number in the spouse's social security box on your return. Also, enter in the upper right corner of the return, near the boxes for the social security numbers, "DIV.". If you were divorced and remarried in 1976, enter your present spouse's social security number in the box and enter "DIV." and your former spouse's social security number in the upper right corner of the return near the boxes.

Line 23d—Extension of Time to File 1976 Return.—If you filed an application to request an automatic 2-month extension of time to file Form 1040 for 1976, enter the amount paid with Form 4868 on this line.

Line 25—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 1977, you can file a new Form W–4 or Form W–4R. Or you can ask your employer 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, obtain **Publication 505,** Tax Withholding and Declaration of Estimated Tax.

Penalties and Interest

Avoid penalties and interest by correctly filing and paying tax when due. The law provides a penalty of from 5 percent to 25 percent of the tax for late filing unless you can show reasonable cause for the delay. If you file a return late, send a full explanation with your return.

Penalties are also provided for late payment of tax unless you can show reasonable cause for the delay.

Taxes Not Paid When Due—The penalty for failure to pay taxes when due is ½ of 1 percent of the unpaid amount for each month or part of a month it remains unpaid—up to 25 percent of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any portion of additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to the applicable interest charge on late payments.

Penalty for Not Paying Enough Tax During the Year.—If you underpaid any installment of your 1976 estimated tax liability by more than 20 percent (33⅓ percent for farmers and fishermen), 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 to your return to show how you figured the penalty or which exceptions you believe you meet.

If you attach Form 2210 or 2210F, check the box between lines 25 and 26. If you owe a penalty, show the amount in the bottom margin on page 1 of Form 1040 and write "Penalty—estimated tax." If you owe tax on line 25, include the penalty amount in with your total. Or, if you are due a refund, subtract the penalty amount from overpayment on line 26.

Line 28—Overpayments Credited to 1977 Estimated Tax.—We will apply amounts you want credited to estimated tax to an 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

In general, a declaration is not required to be filed if you expect that your 1977 Form 1040 will show (1) a tax refund, **OR** (2) a tax balance due to be paid to IRS of less than $100.

Citizens of the United States or residents of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa must 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 7;
- (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;
- (e) $5,000 for a married individual not entitled to file a joint declaration with spouse.

See Form 1040–ES for details.

Instructions for Page 2 of Form 1040

PART I.—Income Other Than Wages, Dividends, and Interest

Line 30b—50% of Capital Gain Distributions.—*If you 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% of your capital gain distributions on line 30b.*

Line 32b—Fully Taxable Pensions and Annuities.—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–2P. (3) Amounts received as annuity under the special rule (see Instructions for Schedule E) if you recovered your entire cost before January 1, 1976.

Line 34—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. Do not offset this amount against your deduction for current year taxes.

Line 35—Alimony Received.—Show amounts you received as alimony or separate maintenance. For more information, obtain **Publication 504,** Tax Information for Divorced or Separated Individuals.

Line 36—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, and amounts you recovered for bad debts, medical expenses or other items that reduced your tax in a prior year.

Also you must report gross lottery and gambling winnings as income on line 36. Lottery and gambling losses can be taken as an itemized deduction only on Schedule A. However, such losses are limited to the amount of winnings reported.

Generally, self-employment income must be reported on Schedule C (Form 1040) or Schedule F (Form 1040). However, if you received self-employment income such as directors' fees and you did not incur any expenses with respect to this income, you may enter the total amounts received here and on Schedule SE (Form 1040), line 5(e).

Net Operating Loss.—If you lost money in a trade or business in 1976, you can subtract the loss from your 1976 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 1976 and the seven years after, **OR YOU MAY ELECT** to use it to reduce your income for the seven following years. If you decide to carry back the loss and are due a refund from the "carryback," you may use Form 1045 to get a quick refund. BUT if you elect to carry the loss forward instead, attach a statement to this effect on a timely filed return (including extensions). If you make such an election for 1976, it cannot be changed later.

If you had a loss in a prior year to carry forward to 1976, enter it as a "minus" figure on line 36. Attach a separate sheet showing how you figured the amount.

PART II.—Adjustments to Income

Line 38—Moving Expense.—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 househunting 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 and special rules applicable to military personnel, obtain **Form 3903** and **Publication 521**, Tax Information on Moving Expenses.

If you find you can deduct moving expenses, fill in Form 3903. Also, include on Form 1040, line 9, all amounts you were paid or repaid for moving expenses. (If you were employed, these amounts should be included on Form 4782 and in total wages, tips and other compensation on the Form W–2 your employer gave you.) Then show your allowable expenses on line 38.

Line 39—Employee Business Expenses (and Employer Payments).—

Deductible Expenses and Excess Payments.—You can deduct the following expenses that were not paid by your employer.

(1) Travel and Transportation.—You can deduct bus, taxi, plane, or train fares or the cost of using your car in your work.

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 15 cents a mile for the first 15,000 miles and 10 cents for each mile over 15,000. Add to this amount your parking fees and tolls.

For automobiles that have been or are considered fully depreciated, the standard mileage rate is 10 cents a mile for all business mileage.

You can change methods of figuring your cost from year to year. But you cannot change to the fixed mileage rate if you claimed depreciation and did not use the straight line method, or if you claimed additional first-year depreciation.

(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 Salesperson.—In addition to the above, an outside salesperson can generally deduct other expenses necessary in sales work. For example, selling expenses, stationery, and postage. An outside salesperson is one who does all selling away from employer's place of business. If your main duties are service and delivery, such as a milk driver-salesperson, you are not considered an outside salesperson.

(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.

New limitations apply to deductions relating to the use of your home for business purposes. Under these rules, you must use a portion of your home as an office exclusively on a regular basis in connection with your employer's trade or business and for the convenience of your employer to be able to deduct the expenses allocable to that portion.

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 this page.)

If you claim a deduction for business expenses, attach **Form 2106** showing the following: (a) The total of all amounts received from or charged to your employer and nature of your occupation. (b) The amount of your business expenses broken down into broad subjects. (c) 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:

(a) You received either a daily allowance of no more than $44 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. However, an employer may grant an additional allowance for parking fees and tolls attributable to the traveling and transportation expenses as separate items.

(b) Your expenses were necessary to carry out your employer's trade or business, and you gave your employer proof of the time, place, and business reason of the travel.

For more information, obtain **Publication 463**, Travel, Entertainment, and Gift Expenses.

Reporting Deductions and Excess Payments.—Report expenses and payments as follows.

(1) If your employer paid you more than you spent, report the difference on line 36, under "Other."

(2) If you spent more than your employer paid you for travel and transportation, meals and lodging, and outside salesperson expenses, you can deduct the difference on line 39. If you itemize deductions and had other business expenses your employer did not pay for, you can deduct them under "Miscellaneous deductions" on line 32 of 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. (See instructions for Deductible Expenses and Excess Payments.) Include your total expenses on line 39.*

Lines 40a and 40b—Payments to a Retirement Plan or Arrangement.—To support deductions, file the following applicable forms.

(1) Line 40a—Enter the allowable deduction as shown on Form 5329, Part III. Married persons, both of whom qualify for the deduction, and who file a joint return, should attach a Form 5329 for each spouse and enter the combined deductions on line 40a.

Individuals who have an individual retirement account or annuity, must attach Form 5329 whether or not a contribution was made in the year. Also, attach Form 5498 to Form 5329, except for individual retirement bonds.

Caution: *If you fail to file Form 5329 by the due date, without reasonable cause, you will be subject to a penalty of $10 a day, for each day it is not filed. The penalty cannot exceed $5,000.*

(2) Line 40b—Enter the allowable deduction for contributions to your Keogh (H.R. 10) plan.

Sole proprietors who have Keogh (H.R. 10) plans should file Form 5500 if there are 100 or more participants in the plan; or Form 5500–K if there are fewer than 100 participants in the plan.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships are required to file Form 5500 if there are 100 or more participants in the plan, Form 5500–C if there are fewer than 100 participants in the plan none of whom is an owner-employee, or Form 5500–K if there are fewer than 100 participants in the plan and at least one participant is an owner-employee.

Forms 5500, 5500–C and 5500–K with attachments, if any, should be filed on or before the last day of the seventh month following the close of your taxable year. Do not attach any of the 5500 series forms to your Form 1040 or 1065.

Line 41—Forfeited Interest Penalty for Premature Withdrawal.—You can deduct a forfeited interest penalty for premature withdrawal from a time savings account on this line. Enter the amount of forfeiture shown on your Form 1099–INT here. Note: Be sure to include the gross amount of 1976 interest income in line 11.

PART III.—Tax Computation

See instructions for line 16 on page 9.

PART IV.—Credits

Line 48—Credit for the Elderly.—A new expanded and simplified credit for the elderly has replaced the former more complex retirement income credit.

You may be able to claim this credit and reduce your tax by as much as $375 (if single), or $562.50 (if married filing jointly), if you are:

(1) Age 65 or older, OR

(2) Under age 65 and retired under a public retirement system.

To be eligible for this credit, you no longer have to meet the income requirement of having received over $600 of earned income during each of any 10 years before this year.

For more information, see instructions for Schedules R and RP.

Line 49—Credit for Child Care Expenses.—Certain payments made for child and dependent care may now be claimed as a credit against tax instead of as an itemized deduction.

If you maintain a household that included a child under age 15 or a dependent or spouse incapable of self-care, you may be allowed a 20% credit for employment related expenses. These expenses must have been paid during the taxable year in order to enable you to work either full or part-time.

For detailed information, see the instructions for Form 2441 on page 17.

Line 50—Investment Credit.—For conditions under which you can take an investment credit, obtain **Form 3468.**

Line 51—Foreign Tax Credit.—If you paid income tax to a foreign country or U.S. possession, obtain **Form 1116** to see if you can claim a credit.

Line 52—Credit for Contributions to Candidates for Public Office, etc.—You may claim a tax credit here or an itemized deduction on Schedule A, line 32, but you cannot claim both, for contributions to candidates for public office and political committees and to newsletter funds of candidates and elected public officials. **Publication 585**, Voluntary Tax Methods to Help Finance Political Campaigns, explains the circumstances under which a deduction or credit for a contribution is more advantageous.

If you elect to claim a credit, the amount of the credit is one-half of the political contributions paid, but not more than $25 ($50 if married and filing a joint return). Do not enter more than the amount on line 18 reduced by the amount of credits on lines 48, 50, and 51. Make a side calculation before you enter the credit here.

Line 53—Credit for Wages Paid or Incurred in Work Incentive (WIN) Program.—Business 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 salaries and wages paid or incurred in the first 12 months of employment.

Employers may also claim a credit of 20% of salaries and wages paid for business or nonbusiness employment of certain Federal welfare recipients. For nonbusiness employers, this credit is limited to $1,000 for each employee. See Form 4874.

Credit for Purchase of New Principal Residence.—You may be able to claim a credit of 5% of the purchase price of your new principal residence that was constructed or being constructed before March 26, 1975, which was acquired and occupied after March 12, 1975, and before January 1, 1977, and which was acquired under a binding contract entered into before January 1, 1976. The maximum credit is $2,000. See Form 5405. Include the amount of credit from Form 5405, in your total for line 54. On the dotted line to the left of the line 54 entry space, write "5405 Credit," and show the amount.

PART V.—Other Taxes

Line 55—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 56—Minimum Tax.—More people will be liable for the minimum tax this year because the new law added new tax preference items, increased the minimum tax rate from 10 percent to 15 percent, and reduced the minimum tax exemption from $30,000. ($15,000 if married filing separately) plus the regular income taxes for the year, to the greater of $10,000 ($5,000 if married filing separately) or one-half of the regular income taxes for the year.

The new tax preference items are (1) excess itemized deductions (generally the amount by which your itemized deductions as adjusted exceed 60 percent of your adjusted gross income) and (2) excess intangible drilling and development costs paid or incurred in connection with certain oil and gas wells.

Other tax preference items are accelerated depreciation on real property and leased personal property; amortization of certified pollution control facilities, railroad rolling stock, on-the-job training facilities and child care facilities; stock options; reserve for losses on bad debts of financial institutions; depletion; and capital gains.

You must attach Form 4625 if you have items of tax preference of more than $10,000 ($5,000 if married filing separately), even if there is no minimum tax, OR if you have any minimum tax liability deferred from a prior taxable year until this year.

Line 57—Tax on Premature Distributions from Individual Retirement Arrangements.—Enter any tax due as shown on Form 5329, Part V.

Line 58—Self-employment Tax.—Enter amount shown on Schedule SE, line 18.

Line 59—Social Security Tax on Tip Income Not Reported To Employer.—If you received tips (cash or charge) of $20 or more in any month and you did not report them to your employer, you must pay the social security or railroad retirement tax on those unreported tips with your Form 1040. To determine the amount of social security tax on unreported tips for which you are liable, you must file Form 4137 with your Form 1040. Enter on line 59 (Form 1040) the amount of tax shown on line 10 (Form 4137).

To determine the amount of railroad retirement tax on unreported tips for which you are liable, contact your nearest Railroad Retirement Board office. Enter the tax as determined on line 59 and write on the dotted line to the left of the entry space for line 59 "RR tax on tips."

Be sure all your cash and charge tips, regardless of the amount, are included as income on Form 1040, line 9.

Line 60—Uncollected Employee Social Security Tax on Tips.—If you did not have sufficient wages to cover the social security or railroad retirement taxes due on tips you reported to your employer, the amount of tax due will be shown on your Form W–2. Enter that amount on line 60.

Line 61—Excess Contribution Tax on Individual Retirement Arangements.—Enter any tax due as shown on Form 5329, Part IV.

Tax on Undistributed Individual Retirement Accounts and Annuities.—In the year you reach age 70½ and any succeeding year, you may be liable for tax on the undistributed funds in your individual retirement account or annuity if (1) you do **NOT** receive any distribution during the year or (2) you receive distributions which are **NOT** approximately equal payments over certain periods of time. Include the amount of tax from Form 5329, Part VI, in your total for line 62. On the dotted line to the left of the line 62 entry space, write "4974 Tax," and show the amount.

Tax from Recomputing a Prior Year Work Incentive (WIN) Credit.—If a WIN employee is dismissed after October 3, 1976, but within the first 90 days of employment (whether or not consecutive) or before the end of the 90th calendar day after the day in which such employee completes 90 days of employment, you must repay (with certain exceptions) any tax credit previously taken on the salaries and wages paid or incurred to that employee. However, if a WIN employee was dismissed before October 4, 1976, substitute "12 months" for the above "90 day" term. See Form 4874.

The tax from recomputing a prior year (WIN) credit may not be offset against the current year's (WIN) credit. Include this amount of tax in your total for line 62. On the dotted line to the left of the line 62 entry space, write "WIN Tax," and show the amount.

Tax on Premature or Excess Distributions from a Retirement Plan.—If you are or were an owner-employee and received income resulting from a premature or excessive distribution from a Keogh (H.R. 10) plan or trust, you are subject to a 10 percent additional tax. Enter any additional tax due above the line 55 entry space and be sure to include it in the total for line 62. Also write "72(m)(5) Tax" to the left of the entry and attach a statement showing computation.

A distribution is premature if received

by an owner-employee before attaining the age of 59½ or becoming disabled. If you received amounts in excess of the benefits provided under the plan formula, the distribution is excessive.

Excess Credits Which May be Used Against Tax on Premature Distributions from Keogh (H.R. 10) Plan.—If Form 1040, line 20 is zero, you may be able to claim the unused portion of a general tax credit, credit for the elderly, credit for child care expenses, contributions to candidates for public office credit, or the purchase of new principal residence credit against this tax. If you apply any unused credit against this tax, reduce the tax (but not below zero) by the amount of such unused credit and identify the credit(s) on a statement.

PART VI.—Other Payments

Line 63—Excess FICA, RRTA, or FICA/RRTA Tax Withheld—More Than One Employer.—

If you had more than one employer in 1976 and together they paid you more than $15,300 in wages, too much social security (FICA) tax, railroad retirement (RRTA) tax, or combined FICA and RRTA tax may have been taken out of your wages. If too much was withheld, you may be able to take credit for it against your income tax. Use the following steps to figure your credit. If you are filing a joint return, you have to figure this separately for you and your spouse. If you are a railroad employee and you claim the credit, attach a statement from your employer showing the amount of employee RRTA compensation and amount of RRTA tax withheld.

Step 1. (a)	Add all FICA and RRTA tax withheld by employers from your wages for 1976.* Enter the total here . .	$
(b)	Add all uncollected FICA or RRTA tax on tips, if any. Enter the total here . . .	
Step 2.	Add (a) and (b)	$
Step 3.	Subtract	895.05
Step 4.	Enter this amount on Form 1040, line 63	$

*Note: *Do not include more than $895.05 for any one employer. If any one employer withheld more than $895.05, ask the employer to refund the excess to you. You cannot take credit for it on your return.*

Line 64—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, obtain **Publication 225**, Farmer's Tax Guide, or **Publication 378**, Federal Fuel Tax Credit or Refund for Nonhighway and Transit Users.

Line 65—Credit for Taxes Paid by Regulated Investment Companies.—Enter credit here. Attach Copy B of Form 2439.

Instructions for Schedule A (Form 1040)

Itemized Deductions

If your itemized deductions are more than 60% of line 15c of Form 1040 the excess may be considered an item of tax preference and you may be subject to the minimum tax. See **Form 4625**, Computation of Minimum Tax.

(See the instruction on page 9, "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 line 15c (Form 1040), (adjusted gross income) from that amount. Add the amounts on lines 4 through 6c. Subtract from the total, 3 percent of line 15c (Form 1040), (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 of his or her support from you, even if the dependent had income of $750 or more.

Include all amounts you paid during 1976, 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 nursing 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 guide 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 may take 7 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 insurance policies, the .009 hospital insurance benefits tax included as part of the social security tax and withheld from wages or paid on self-employment income.

Capital expenditures are not generally deductible. For exceptions and more information obtain **Publication 502**, Deduction for Medical and Dental Expenses.

Taxes

You Can Deduct.—

State and local income taxes.

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 the State Gasoline Tax Table on page 14.

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 paid on the purchase of the following items:

(1) A boat, airplane, home (including mobile or prefabricated) 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 or truck, unless you bought it in the District of Columbia, Vermont or West Virginia. (In these jurisdictions the deduction is limited to the sales tax paid at the general sales tax rate.)

The sales tax tables cover income up to $19,999. (Income is: line 15c of Form 1040 plus any income you received that is not subject to tax, such as social security, veterans' and railroad retirement benefits, workmen's compensation, untaxed portion of long-term capital gains, disability income exclusion (sick pay), dividends exclusion, unemployment compensation and public assistance payments.) The steps on the next page and the examples shown explain how to figure your sales tax deduction 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 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.

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×$184.00=$3.68 $27,250—$19,999=$7,251 $7,251÷1,000=7.251 or 8 (each $1,000 or fraction of $1,000 of income) 8×$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×$184.00=$3.68 $49,999—$19,999=$30,000 $30,000÷1,000=30 30×$3.68=	110.40
Step 3. Figure this step as follows: .01×$184.00=$1.84 $52,500—$49,999=$2,501 $2,501÷1,000=2.501 or 3 3×$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 seller stated the tax separately from the price of the item but included 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.

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 an Internal Revenue office.

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 (Form 1040) to deduct business Federal taxes or other taxes paid for your business or profession.

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.

For information about deductions homeowners can take, obtain **Publication 588**, Tax Information on Condominiums and Cooperative Apartments and **Publication 530**, Tax Information 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, 1976. 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 1976, 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¢
Alaska 8¢
Arizona 8¢
Arkansas 8.5¢
California 7¢
Colorado 7¢
Connecticut [1] 10¢ (after May 31, 11¢)
Delaware 9¢
Dist. of Columbia [2] 10¢
Florida 8¢
Georgia 7.5¢
Hawaii 8.5¢
Idaho 8.5¢ (after June 30, 9.5¢)
Illinois 7.5¢
Indiana 8¢
Iowa 7¢
Kansas 7¢ (after June 30, 8¢)
Kentucky 9¢
Louisiana 8¢
Maine 9¢
Maryland 9¢
Massachusetts 8.5¢
Michigan 9¢
Minnesota 9¢
Mississippi 9¢
Missouri 7¢
Montana [3] 7.75¢
Nebraska [4] 8.5¢
Nevada 6¢
New Hampshire 9
New Jersey 8¢
New Mexico 7¢
New York 8¢
North Carolina 9¢
North Dakota 7¢
Ohio 7¢
Oklahoma 6.58¢
Oregon 7¢
Pennsylvania 9¢
Rhode Island [1] 10¢
South Carolina 8¢
South Dakota 8¢
Tennessee 7¢
Texas 5¢
Utah 7¢
Vermont 9¢
Virginia 9¢
Washington 9¢
West Virginia 8.5¢
Wisconsin 7¢
Wyoming 7¢ (after Feb. 29, 8¢)

[1] Connecticut—for 10¢ rate use 2×5¢ rate—for 11¢ rate add 5¢ and 6¢ table amounts.
[2] District of Columbia and Rhode Island—for 10¢ rate use 2×5¢ rate.
[3] Montana—for gasoline taxed at 7.75¢ use the average of the 7.5¢ and 8¢ table amounts.
[4] Nebraska—for gasoline taxed at the special rate of 5.5¢ use the average of the 5¢ and 6¢ table amounts.

Nonbusiness Miles Driven	Tax Rate 5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	8.5¢	9¢	9.5¢
Under 3,000	$8	$10	$11	$12	$12	$13	$14	$15	$16
3,000 to 3,499	13	16	17	19	20	22	23	24	26
3,500 to 3,999	16	19	20	22	23	25	26	28	29
4,000 to 4,499	18	21	23	25	26	28	30	32	33
4,500 to 4,999	20	24	26	28	29	31	33	35	37
5,000 to 5,499	22	26	28	30	33	35	37	39	41
5,500 to 5,999	24	29	31	33	36	38	40	43	45
6,000 to 6,499	26	31	34	36	39	41	44	47	49
6,500 to 6,999	28	33	36	39	42	45	47	50	53
7,000 to 7,499	30	36	39	42	45	48	51	54	57
7,500 to 7,999	32	38	42	45	48	51	54	58	61
8,000 to 8,499	34	41	44	48	51	55	58	61	65
8,500 to 8,999	36	43	47	51	54	58	61	65	69
9,000 to 9,499	38	46	50	53	57	61	65	69	73
9,500 to 9,999	40	48	52	56	60	64	69	73	77

Nonbusiness Miles Driven	Tax Rate 5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	8.5¢	9¢	9.5¢
10,000 to 10,999	$43	$52	$56	$61	$65	$69	$74	$78	$82
11,000 to 11,999	48	57	62	67	71	76	81	86	90
12,000 to 12,999	52	62	67	72	77	83	88	93	98
13,000 to 13,999	56	67	73	78	84	89	95	100	106
14,000 to 14,999	60	72	78	84	90	96	102	108	114
15,000 to 15,999	64	77	83	90	96	102	109	115	122
16,000 to 16,999	68	82	89	95	102	109	116	123	130
17,000 to 17,999	72	87	94	101	108	116	123	130	137
18,000 to 18,999	76	92	99	107	115	122	130	138	145
19,000 to 19,999	81	97	105	113	121	129	137	145	153
20,000 miles*	83	99	107	116	124	132	141	149	157

*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.

Generally, a cash basis taxpayer, who in 1976 prepaid interest allocable to any period after 1976, can only deduct the amount allocable to 1976. However, if prepayment is required by a binding contract or written loan commitment that existed on September 16, 1975 (and at all times thereafter), such prepaid interest is deductible if paid in 1976, if the deduction of such interest would not materially distort income. See **Publication 17**, Your Federal Income Tax, Chapter 22.

You Can Deduct Interest On.—

Mortgage on your home.

Your personal note to a bank, credit union, or person, for money you borrowed.

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.

The limitation on the deductible amount of interest expense paid or accrued on debts related to investment property has been reduced.

The limitation for interest on indebtedness incurred after September 10, 1975 is the sum of (1) $10,000 ($5,000, if married and filing separately), (2) a prorated portion of net investment income and (3) the excess expenses from "net lease property." For a definition of "net lease property" and an explanation of excess expenses, see Form 4952.

The limitation for interest on indebtedness incurred prior to September 11, 1975 is the sum of (1) $25,000 ($12,500, if married and filing separately), (2) a prorated portion of net investment income, (3) excess expenses from "net lease property", (4) excess net long-term capital gains over net short-term capital losses from investment property, and (5) one half the amount by which the investment interest for this period exceeds (1) through (4).

Any interest not used because of these limitations may be carried forward indefinitely. Form 4952 will help you compute the limitations. If applicable, report the allowable nonbusiness interest expense which is to be treated as an itemized deduction on Schedule A, line 19.

Do Not Deduct Interest On.—

Life insurance loan if the interest is added to the loan and you report on the cash basis.

Money you borrowed to buy or carry tax-exempt securities or single-premium life insurance.

For more information on interest expenses, obtain **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 Way, Boy Scouts, Girl Scouts, Boys Club 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; birth defects, cancer, cerebral palsy, cystic fibrosis, heart disease, diabetes, hemophilia, mental illness and retardation, multiple sclerosis, muscular dystrophy, 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 charitable organizations. (Do not deduct any amounts that were repaid to you.) Instead of figuring what you spent for gas and oil, you can take 7 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 you must reduce the contribution by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value, and

(4) Attach a signed copy of any appraisal. If you elect to reduce your deduction for contributions of capital gain property, indicate this and show how you figured it.

Generally, you cannot take a deduction for a transfer of a future interest in tangible personal property until the entire interest has been transferred.

Special rules apply if your contributions exceed 20% of line 15c, or if you gave gifts of appreciated property, made bargain sales to charity, or gave gifts of the use of (or rent-free use of) property. See **Publication 526,** Income Tax Deduction for Contributions, for additional information.

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. Personal casualty or theft losses are deductible, but you must first reduce each loss by insurance and other reimbursements paid you. Then you can claim only that part of the net loss that is more than $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 Schedule A, line 29. 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, obtain **Publication 547,** Tax Information on Disasters, Casualty Losses, and Thefts.

Miscellaneous Deductions

Alimony Paid.—

You can deduct periodic payments of alimony or separate maintenance made under a court decree. You can also deduct payments made under a written separation agreement entered into after August 16, 1954, or a decree for support entered into after 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, obtain **Publication 504,** Tax Information for Divorced or Separated Individuals.

Union Dues.—You can deduct dues paid to unions.

Other Miscellaneous Deductions.—

Business Use of Home, Including Office Use.—New limitations apply to deductions relating to use of your home for business purposes. Generally, except for interest, taxes, and casualty losses, no deduction will be allowed with respect to a dwelling unit that you used for personal purposes during the taxable year. However, if you used a portion of your dwelling exclusively on a regular basis in connection with your employer's trade or business and for your employer's convenience, you may deduct the expenses allocable to that portion. If the use was merely appropriate and helpful, no deduction is allowable.

See instructions for Schedule E for information on deductions allowable for rental use of a dwelling used as a residence, including vacation homes.

For more information and method of computing the deduction, obtain **Publication 587,** Business Use of Your Home.

Contributions to Candidates for Public Office, etc., Itemized Deduction.—You may claim an itemized deduction on Schedule A, line 32, or a tax credit on Form 1040, line 52, but you cannot claim both, for contributions to candidates for public office and political committees and to newsletter funds of candidates and elected public officials.

If you elect to claim an itemized deduction on Schedule A, line 32, the amount of the deduction entered may not exceed $100 ($200 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 instructions for line 52, on page 12.

Expenses for Education.—The rules for reporting educational expenses are the same as those on page 11 for employee business expenses.

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.

Expenses for Child and Dependent Care Services Incurred in 1975 and Paid in 1976.—You can deduct, within certain limitations, expenses for child and dependent care services incurred in 1975 and paid in 1976, **ONLY** if you itemize your deductions.

Make the following computation for each month in which an expense was incurred in 1975 and paid in 1976. Total the allowable monthly deductions, and enter in Schedule A, line 32, and identify as "Expenses for Child and Dependent Care Services."

1 Monthly 1975 expenses incurred	$
2 Monthly limitation	400.00
3 Enter lesser of line 1 or line 2	$
4 Income reduction: Divide excess of your 1975 adjusted gross income (1975 Form 1040, line 15) over $18,000 by 24 and enter result	
5 Difference, but not less than zero (line 3 less line 4)	$
6 Monthly amount deducted in 1975	
7 Monthly deduction allowable in 1976 (line 5 less line 6)	$

You can also deduct several other types of expenses such as:

Gambling losses, but only up to the amount you won and reported on Form 1040, line 36.

Cost of safety equipment, small tools, and supplies used in your job.

Dues to professional organizations and chambers of commerce.

Certain costs of business entertainment, subject to limitations and reporting and substantiation requirements.

Fees you paid to employment agencies to get a job.

Necessary expenses connected with producing or collecting income or for managing or protecting property held for producing income.

Note: *If you work for wages or a salary, include the employee business expenses you did not claim on Form 1040, line 39.*

Do Not Deduct the Cost Of going to and from work or entertaining friends.

If you need more information, see **Publication 529,** Miscellaneous Deductions and Credits.

Instructions for Schedule B (Form 1040)

If you are required to use Part I or Part II or if you had a foreign account or were a grantor of, or a transferor to a foreign trust, you must answer both questions in Part III.

PART I.—Dividends

If you received more than $400 in gross dividends and other distributions (including capital gain dividends and nontaxable distributions), you must complete Part I and answer the questions in Part III.

Line 1—Gross Dividends and Other Distributions on Stock.—If you own stock, you must report as dividends any payments you received 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.

If you received more than $400 in gross dividends and other distributions (including capital gain dividends and nontaxable distributions), list names of all payers and amounts received in Schedule B, line 1. Be sure to include amounts you received through nominees or other agents. List their names as payers. Also include amounts you received as a member of a partnership or beneficiary of an estate or trust.

Do Not Report the Following 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, obtain **Publication 550,** Tax Information on Investment Income and Expenses.

Line 3—Capital Gain Distributions.—Enter on this line all capital gain distributions. The amounts included on line 3 must also be included in Schedule B, line 1. Also see note at bottom of Schedule B.

Line 4—Nontaxable Distributions.—Enter on this line the total of nontaxable distributions (return of capital). Any amount entered on line 4 must also be included in Schedule B, line 1.

You must reduce your investment cost (or other basis) by the amount of nontaxable distributions received. Amounts received over your cost (or other basis) will be taxed as gains. These gains must be included on line 3 instead of line 4 and also reported on Schedule D.

Dividends Exclusion

You can exclude on Form 1040, line 10b, up to $100 of dividends received from qualifying domestic corporations.

If you file a joint return and both you and your spouse had dividend income, each can exclude up to $100 of dividends received from qualifying domestic corporations. However, neither can use any part of the $100 exclusion not used by the other. For example, if you had $300 in dividends, and your spouse had $20, only $120 may 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) Electing small business corporations to the extent such amounts are distributions out of current earnings and profits. However, for this purpose, current earnings and profits are limited to taxable income for the year.

PART II.—Interest Income

If you receive more than $400 in interest, you must complete Part II of Schedule B and answer the questions in Part III.

Line 7—Interest Income.—List the names of all payers and amounts received in Schedule B, line 7.

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.)

Include Interest on the Following.—

Accounts with banks, credit unions, savings and loan associations, etc.

Tax refunds.

Notes and loans.

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.

U.S. Savings Bonds. The yearly increase in the value of a bond is interest.

You can report interest on Series E bonds 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 about interest income, how to figure original issue bond discount, and rules for interest on industrial development bonds, obtain **Publica-**

tion 550, Tax Information on Investment Income and Expenses. For unstated interest obtain **Publication 537,** Tax Information on Installment and Deferred-Payment Sales.

PART III.—Foreign Accounts and Foreign Trusts

Do You Have an Account in a Foreign Country or were you a grantor of, or transferor to, a foreign trust—Read the questions and check the "Yes" or "No" blocks. If you checked either of the "Yes" blocks attach **Form 4683,** U.S. Information Return on Foreign Bank, Securities, and Other Financial Accounts, and Foreign Trusts.

If at any time during 1976, you had an interest in or signature or other authority over a bank account, securities account, or other financial account in a foreign country OR were a grantor of, or transferor to a foreign trust, which trust was in being during the taxable year, you must check the appropriate "Yes" block and are thereby required to complete and attach **Form 4683** to your return. 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 Form 2441

Credit for Child Care Expenses

Who May Claim the Credit.—If you maintain a household which includes as a member one or more qualifying individuals, you may be allowed a credit against your income tax. The credit is limited to 20 percent of employment-related expenses (up to certain limitations) **PAID** during the taxable year in order to enable you to work either full or part time for an employer or as a self-employed individual.

You will be treated as maintaining a household for any period only if you furnish over half the cost of maintaining the household for that period. If you are married during such period, you and your spouse must provide over half the maintenance cost for that period.

The expenses of maintaining a household include property taxes, mortgage interest, rent, utility charges, upkeep and repairs, property insurance, and food consumed on the premises. They do not include the cost of clothing, education, medical treatment, vacations, life insurance, and transportation.

Employment-related Expenses.—"Employment-related expenses" are those paid for the following, but only if paid to enable you to be gainfully employed:

(1) Expenses for Household Services.—Expenses will be considered for household services in your home if they are for the ordinary and usual services necessary for the operation of the home, and bear some relationship to the qualifying individual. Thus, payment for services of a domestic maid or cook will ordinarily be considered expenses for household services if performed at least partially for the benefit of the qualifying individual.

(2) Expenses for the Care of a Qualifying Individual.—Expenses will be considered for the care of one or more qualifying individuals if their main purpose was to assure that individual's well-being and protection. Payments for food, clothing, or education are not such expenses. However, if the care provided includes expenses that cannot be separated, the full amount paid will be considered for the qualifying individual's care. Thus, the full amount paid to a nursery school will be considered for the care of a child even though the school also furnishes lunch. Educational expenses for a child in the first or higher-grade level are not expenses for the child's care.

Do not include services outside your household as employment related expenses for your spouse or a dependent age 15 or older. However, services outside your household are employment related expenses for a dependent who has not reached his or her 15th birthday.

Special Rules.—

(1) Married Couples Must File Joint Returns.—If you are married at the end of the taxable year, the credit for employment-related expenses is allowable only if you and your spouse file a joint return for the taxable year.

(2) Marital Status.—If you are legally separated from your spouse under a decree of divorce or of separate maintenance, you are not considered as married.

(3) Certain Married Individuals Living Apart and Filing Separate Returns.—If during the last 6 months of the taxable year your spouse was not a member of your household and you (i) maintained a household which was for more than one-half of the taxable year the principal place of abode of a qualifying individual, and (ii) furnished over half of the cost of maintaining such household during the taxable year, then you are not considered married for purposes of the credit.

(4) Special Dependency Test in Case of Divorced Parents.—A child (son, stepson, daughter, stepdaughter) whose parents are divorced, legally separated under a decree of divorce or separate maintenance, or separated under a written separation agreement, shall be treated as a qualifying individual for the parent having custody of the child for the longer period during the taxable year, provided that all of the following three conditions are met:

(a) The child must be under the age of 15 or physically or mentally incapable of self-care.

(b) The child must receive over half of his or her support during the taxable year from the parents.

(c) The child must be in the custody of one or both of the parents for more than one-half of the taxable year.

(5) Payments to a Related Individual.—In computing your credit, you may **NOT** include payments made to a relative of yours or of your spouse or to a dependent household member. For this exclusion, a relative of yours or of your spouse includes: son or daughter and their descendants; stepson or stepdaughter; brother, sister, stepbrother, stepsister; father or mother and their ancestors; stepfather, stepmother; nephew, niece, uncle, aunt; son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law.

Exception: *Payments made to a relative listed above may also be included in computing your credit if that relative is not your dependent and the relative's services are considered employment for social security purposes.*

For social security purposes, the following services are considered employment:

(a) Services in your home if performed by your son or daughter age 21 or over, but not your spouse.

(b) Domestic service by your mother or father if (i) you have in your home a son or daughter who is under age 18 or who has a physical or mental condition requiring the personal care of an adult for at least four continuous weeks in the quarter, and (ii) you are a widow (widower) or are divorced, or you have a spouse in your home who, because of a physical or mental condition, is incapable of caring for your son or daughter for at least four continuous weeks in the quarter.

(c) Services of all other relatives.

Employment-related Expense vs. Medical Expense Deduction.—If an expense qualifies as both employment-related and medical, you may treat it either way, as long as you do not use it twice. If you treat the expense as employment-related, any part of it that you cannot use because of the maximum $2,000 ($4,000) yearly limitation can be treated as part of your medical expenses.

If you treat the expense as medical, the part of it that is not deductible because of the 3 percent medical deduction limitation cannot be used as part of your employment-related expenses.

Use of Credit In Determining Your Withholding Allowances.—The credit for child care expenses may be used in determining your withholding allowances. By claiming your proper number of withholding allowances, you can fit the amount of tax withheld from your wages to your tax liability. For further information, obtain a Form W–4, Employee's Withholding Allowance Certificate from your employer or an Internal Revenue Service Office.

Figuring the Credit

Line 1.—Enter in the appropriate column the name(s), and relationship of each qualifying individual for whom expenses were paid and period (months and days) each lived in your household as a qualifying individual during your taxable year. Determine on a daily basis whether an individual is a qualifying individual. A qualifying individual is:

(a) A dependent under age 15 whom you can claim as an exemption or a child meeting the special dependency test of divorced parents (see Special Rule (4)).

(b) A person who is physically or mentally incapable of self-care who you either:

(1) are entitled to claim as an exemption; or

(2) would be entitled to claim as an exemption except that the person had gross income of $750 or more.

(c) Your spouse, if physically or mentally incapable of self-care.

Line 2.—Enter in: column (a) the name of the individual(s) or organization(s) to whom employment-related expenses were **INCURRED,** column (b) the relationship of the individual to you (if none, write none), column (c) the period during which the expense was incurred, and column (d) the amount.

"Incurred" means owed for payment, whether or not paid. However, to be allowed in computing the credit, expenses must be **PAID** during your taxable year and must be within the limitations.

Check yes or no box if you paid cash wages for a household employee who performed services of a household nature in your home. In general, if you paid cash wages of $50 or more in a calendar quarter for household services to a person such as a cook, housekeeper, governess, maid, cleaning person, babysitter, etc., you are required to file an employment tax return. If you are not sure whether you should file an employment tax return, ask the Internal Revenue Service or obtain Form 942, Employer's Quarterly Tax Return for Household Employees.

If the employment-related household expenses benefited a qualified individual, do not allocate any part of the expenses to nonqualifying individuals.

Do **NOT** include expenses for household and dependent care services incurred in 1975 and paid in 1976 on line 2. These expenses may be deducted under other miscellaneous deductions on Schedule A (Form 1040), Itemized Deductions. For more information, see Instructions for Schedule A (Form 1040).

Line 4.—Enter lesser of line 3 or $2,000 if you listed the name of one qualifying individual or $4,000 if you listed the names of two or more qualifying individuals. These amounts are the dollar limits for employment-related expenses incurred during any taxable year which may be taken into account in computing the credit.

Line 5.—Enter the amount of your earned income if you are unmarried. If you are married, enter the earnings of the spouse having the smaller earned income. If your spouse is a full-time student at an educational institution or incapable of self-care, use the greater of your spouse's monthly earned income or $166 ($333 if two or more qualifying individuals) to determine his or her total yearly income. Use this amount to determine the lesser of your earned income or your spouse's earned income to be entered on line 5. If both you and your spouse are students or incapable of self-care, the $166 ($333) rule applies to only one spouse for any one month.

"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.

"Student" is one who was enrolled as a full-time student at an educational institution during any of 5 months during the taxable year.

"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.

Lines 6 through 8.—Complete these lines as instructed on the form.

For more information, obtain **Publication 503,** Child Care and Disabled Dependent Care.

Instructions for Schedule D (Form 1040)

A. Who May File.—Use Schedule D (Form 1040) to report the sale or exchange of a capital asset as defined in Instruction B, below. In general, use Form 4797, Supplemental Schedule of Gains and Losses, instead of Schedule D to report:

(1) the sale, exchange, or involuntary conversion of trade or business property, certain depreciable and amortizable property, and certain oil and gas 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), above. 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 Form 4797, Part I, Section A. You can get these forms from any Internal Revenue Service office.

B. What is a Capital Asset.—Generally, all property you own and use for personal purposes, pleasure, or investment is a capital asset. Some examples are: the home you own and live in with your family, your household furnishings, a car used for pleasure, and stocks or bonds held in your personal account.

A capital asset as defined by law is any piece of property held by a taxpayer except:

(1) stock in trade;

(2) real or personal property includible in inventory;

(3) real or personal property held for sale to customers;

(4) 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 (1), (2), or (3), or for services rendered as an employee;

(5) depreciable property used in a trade or business (even though fully depreciated);

(6) real property used in a trade or business;

(7) a copyright, literary, musical or artistic composition, letter, or memorandum, or similar property—(a) created by a taxpayer's personal efforts; (b) prepared or produced for a taxpayer, in the case of a letter, memorandum, or similar property; or (c) if acquired from a taxpayer described in (a) or (b) under circumstances entitling a taxpayer to the basis of the preceding owner (for example, by gift);

(8) a publication of the U.S. Government (including the Congressional Record) which is received from the U.S. Government or an agency thereof, other than by purchase at the price at which it is offered for sale to the public, and which is held by—(a) a taxpayer who so received such publication, or (b) a taxpayer in whose hands the basis of such publication is determined, for purposes of determining gain from a sale or exchange, in whole or in part by reference to the basis of such publication in the hands of a taxpayer described in (a) (this section applies only to sales, exchanges, and contributions made after October 4, 1976); and

(9) 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. Transfer of Appreciated Property to a Political Organization.—If you transfer property to a political organization and at the time of the transfer the fair market value of the property exceeds your adjusted basis, you must treat this transaction as a sale of property on the date of transfer. Report the fair market value of the property at the time of transfer as the sales price. Ordinary income or capital gains provisions will apply as if a sale actually occurred.

D. Exchange of "Like Kind" Property.—Although no gain or loss is recognized when property held for productive use in trade or business or for investment is exchanged solely for property of a "like kind" to be held either for productive use in trade or business or for investment, you must report the transaction on Schedule D or Form 4797, whichever is applicable. (This does not include property that is stock in trade or other property held primarily for sale, nor stocks, bonds, notes, choses in action, certificates of trust or beneficial interest, or other securities or evidences of indebtedness or interest.)

If Schedule D is used, identify the property disposed of in column a. Enter the date of acquisition in column b and the date of exchange in column c. Write "like kind exchange" in column d and enter the adjusted basis in column e. Enter zero in column f.

E. Sale or Exchange of Capital Assets Held for Personal Use.—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, loss from the sale or exchange of such property (but not necessarily involuntary conversions such as by casualty or theft) is not deductible.

F. 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.

You may need to use a basis other than actual cash cost if you acquired the property by bequest, gift, tax-free exchange, involuntary conversion, or wash sale of stock. If you do not use actual cash cost, attach an explanation of the basis used.

If a charitable contribution deduction is allowed by reason of a sale of property to a charitable organization, 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.

G. Short-term or Long-term.—When you sell or exchange a capital asset you will have either a short-term or a long-term capital gain or loss, depending on how long you held the property. (See instruction H.)

If you held the property 6 months or less, the gain or loss is short-term and you should report it in Part I.

If you held the property more than 6 months, the gain or loss is long-term and you should report it in Part II.

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 cou-

pons or in registered form and (2) a debt acquired in your trade or business.

H. Holding Period.—To determine whether you held property over 6 months, begin counting on the day after the day you acquired the property. The same day of each following month is the beginning of a new month, regardless of the number of days in the month before. In your computation, include the day you disposed of the property. For special rules on nontaxable exchanges, gifts of property, property you inherited or that was willed to you, obtain **Publication 544,** Sales and Other Dispositions of Assets.

I. Capital Loss Carryover.—You will have a capital loss to carry to 1976 if the amount on your 1975 Schedule D (Form 1040), line 16(a) or line 33, is larger than the capital loss you deducted from income on your 1975 Form 1040, line 29a.

If you do not have a capital loss carryover to 1976 ignore lines 4 and 12 on your 1976 Schedule D (Form 1040).

If you have a capital loss carryover from years beginning after 1969, use Form 4798, Part I, to compute the carryover to 1976. Enter the amounts determined there on Schedule D, lines 4 and 12.

If you have a capital loss carryover from years beginning before 1970, or a combination of pre-1970 and post-1969 capital losses, do this: (1) determine the capital loss carryover to 1976 on Form 4798, Part III; (2) complete Parts I and II of Schedule D (Form 1040) through line 13 to report current transactions and the amount, if any, of post-1969 capital loss carryovers; and (3) carry the amounts, if any, from Schedule D, lines 5 and 13, to Form 4798, Part IV, to determine your net capital gain or loss and your capital loss limitation for 1976 if you have a net capital loss for the year.

Also use Form 4798 to determine the amount, if any, of capital loss carryovers from 1976 to 1977 whether such losses consist of post-1969 or pre-1970 loss carryovers. Enter the amount of such loss carryovers to 1977 in the space provided on page 2 of your 1976 Schedule D (Form 1040).

J. "Taxable Income, as Adjusted".—This term is used to describe the amount on Form 1040, line 45, determined without regard to gains or losses from sales or exchanges of capital assets. When such gains and losses have been included in the amount on Form 1040, line 45, use a separate computation to arrive at the "taxable income, as adjusted." You can omit this separate computation if you know you have more than $1,000 of taxable income ($500 if married and filing a separate return) after excluding: (1) gains and losses from the sales and exchanges of capital assets, and (2) amounts allowed for personal and dependency exemptions.

If a separate computation is not required, enter on line 16b the loss shown on line 16a, but not more than $1,000 ($500 if married and filing a separate return).

K. Investment Interest Expense Deduction Adjustment.—(Note: These rules also apply if you use Form 4798 to report a *pre-1970 capital loss carryover as indicated in instruction I.*)

If Schedule D, line 13 (or Form 4798, Part IV, line 6) is blank or if line 13 or line 14 (or Form 4798, Part IV, line 6 or line 7) shows a loss, please disregard the rest of Instruction K.

If you have investment interest expense of more than $10,000, the amount of that interest that you can deduct could be limited. See Form 4952 for details. If there is an entry on Form 4952, line 22; and, on Schedule D both lines 13 and 14 (or Form 4798, Part IV, lines 6 and 7) show a gain, part or all of the amount of capital gains used on Form 4952, line 22, will be treated as ordinary income for purposes of determining the 50 percent 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 22, (b) the amount on Schedule D, line 13 (or Form 4798, Part IV, line 6), or (c) the amount on Schedule D, line 14 (or Form 4798, Part IV, line 7). Enter this amount in the margin to the right of Schedule D, line 13 (or Form 4798, Part IV, line 6), and identify it as "From Form 4952." Therefore, before determining the capital gain deduction on Schedule D, line 15a (or Form 4798, Part IV, line 8(a)), or the Alternative Tax in Schedule D, Part IV, decrease the gains on Schedule D, lines 13 and 14 (or Form 4798, Part IV, lines 6 and 7) by the amount treated as ordinary income. Enter the amount treated as an ordinary gain (shown in the margin) on Form 4797, Part II, line 8, or if Form 4797 is not used for other transactions, enter such gain on your Form 1040, line 31, and identify it as "From Form 4952."

L. Installment Sales.—If you sold personal property for more than $1,000, or real property for any amount, you may be eligible to use the installment method to report any gain 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. Such sales must provide for one or more payments in each of two or more taxable years.

For the treatment of a part of the payments as "unstated interest," an installment sale worksheet, and other information; obtain **Publication 537,** Tax Information on Installment and Deferred-Payment Sales, from any Internal Revenue Service office.

M. Capital Gain Distributions.—See the instructions for Schedule B (Form 1040) on page 16.

N. Special Rules.—The following items may require special treatment: (1) transactions by a securities dealer, (2) wash sales of stock or securities, (3) bonds and other evidences of indebtedness if original issue discount is a factor, (4) certain real property subdivided for sale which may be considered a capital asset, (5) distributions received attributable to an employee pension, profit-sharing, or stock bonus plan (see Form 4972 or Form 5544), (6) gain on sale of depreciable property between husband and wife or between shareholder and a "controlled corporation" treated as ordinary gain, (7) gain on disposition of stock in a domestic international sales corporation, (8) gain or loss on options to buy or sell, including closing transactions, (9) transfer of property to a foreign corporation as paid-in surplus or as a contribution to capital, or to a foreign trust or partnership, and (10) the transfer of property to a partnership which would be treated as an investment company if the partnership were incorporated.

O. 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 18 months after or before the sale, you purchase another principal residence and use it as such; or

(2) before the sale or within 18 months after the sale, you begin construction of a new principal residence and use it as such not later than two years after the sale.

If you sold your home for $20,000 or less on or after your 65th birthday, and you owned and used it 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, you may have to report part of the gain as income.

Form 2119 may be used to report the sale of your personal residence if you purchase a qualified replacement residence, or are 65 or older. Obtain **Publication 523,** Tax Information on Selling or Purchasing Your Home.

P. Losses in Transactions Between Certain Persons.—A deduction is not allowed for a loss from the 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; (6) an individual and a tax-exempt organization controlled by the individual or the individual's family; or (7) a partnership and a partner owning, directly or indirectly, more than 50 percent of the capital interest, or profits interest, in the partnership (other than a sale or exchange of an interest in the partnership).

Q. 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 on Form 1040, line 65. Add to the basis of your stock, the excess of the amount included in income over the credit.

R. Losses on Small Business Stock.—Subject to limitations, you may deduct the loss on the sale, exchange, or worthlessness of Small Business stock as an ordinary loss, rather than as a capital loss.

S. 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 or head of household with taxable income over $38,000; (2) a joint return, or as a qualifying widow(er) with dependent child, with taxable income over $52,000; or (3) a separate return from your spouse and you have taxable income over $26,000.

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, figure the tax using the alternative method to determine if the resulting tax is less than the tax computed using the regular method.

For additional information about many of the items discussed in these instructions, obtain **Publication 544,** Sales and Other Dispositions of Assets, or **Publication 550,** Tax Information on Investment Income and Expenses, from any Internal Revenue Service office.

Instructions for Schedule E (Form 1040)

PART I.—Pension and Annuity Income

General Rule for Annuities.—Generally, amounts you received from annuities and pensions are included in your income in an amount that is figured on your life expectancy. You may find this computation and your life expectancy multiple in the income tax regulations covering annuities and pensions.

Once you figure the excludable amount for a full year, it does not change so you will not have to refigure the amount to exclude each full 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 (1) the employer contributed part of the cost and (2) you will receive the amount you contributed within three years from the date of the first payment you receive under the contract. If both these 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. (**Caution.**—*Do not add interest shown as earned on your contributions to your annuity cost unless you were previously taxed on it.*) 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 working the employee contributed $4,925 toward the cost of the annuity. The 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 the employee's contribution of $4,925. The employee would exclude from income all the payments received as an annuity until $4,925 is received. All payments received afterward are fully taxable.

Note: *If you did not contribute to the cost of your annuity or you recovered your entire cost before January 1, 1976, report your annuity on Form 1040, line 32b 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, obtain **Publication 575,** Tax Information on Pension and Annuity Income.

Disability Pension and Annuity Payments.—If you meet all the following conditions, you may be eligible to claim the disability income exclusion (sick pay) (see instructions for line 15b, page 9, and for Form 2440, Disability Income Exclusion (Sick Pay)):

(1) have not reached age 65 at the end of the taxable year,

(2) have not reached mandatory retirement age at the beginning of the taxable year,

(3) were permanently and totally disabled at the time of your retirement (or were permanently and totally disabled on January 1, 1976 if you retired before that date on disability or under circumstances which entitled you to retire on disability), and

(4) have not made the irrevocable election not to claim the disability income exclusion (discussed below).

If you meet these four conditions, report your disability pension or annuity payments received during the taxable year on Form 1040, line 9 (except for amounts received for periods after mandatory retirement age). In addition, enter on line 15b that portion of your disability payments, if any, that is eligible for the disability income exclusion and that is attributable to periods prior to the date on which you reach mandatory retirement age. At the earlier of the beginning of the taxable year in which you reach age 65 or the date on which you reach mandatory retirement age, you will begin to report the disability payments under an applicable pension or annuity rule.

If you do not meet all of the above conditions, report on Form 1040, line 9 all of the disability payments received during the taxable year for periods prior to the earlier of the date on which you reach minimum retirement age or the beginning of the taxable year in which you reach age 65. For periods thereafter, report the disability payments under an applicable pension or annuity rule.

Mandatory retirement age is the age at which it has been the practice of your employer to terminate the services of the class of employees to which you belong because of age.

Before the time you start to report your disability payments under an applicable pension or annuity rule, you may not apply any of your pension or annuity cost against your disability payments. However, if you are eligible for the disability income exclusion or retired on disability before January 1, 1976, and on December 31, 1975, were entitled to exclude any amount with respect to such retirement disability payments from gross income as sick pay, you may make an irrevocable election not to claim the disability income exclusion. If you make a valid election, report your disability payments under an applicable pension or annuity rule, which allows you to apply your cost against your disability payments. The election is applicable for the year of election, but may not be made for a year prior to 1976, and all subsequent years.

To make the election, attach a statement to your tax return that (1) states you elect not to claim the disability income exclusion and will report your disability payments under an applicable pension or annuity rule, and (2) sets forth your qualifications for making the election. If you retired in 1976, you must also attach a certificate from a qualified physician attesting to your total and permanent disability at the time of your retirement. This election is not available to disability retirees who retired after December 31, 1975, and whose disability payments are not eligible for the disability income exclusion.

Any amount of disability payments received before the earlier of the beginning of the taxable year in which you reach age 65 or the date on which you reach minimum or mandatory retirement age (whichever is applicable) is not considered retirement income on Schedule RP (Form 1040), line 5, but is considered earned income for the purposes of Schedule RP (Form 1040), line 2b, and the earned income credit. (See the earned income credit worksheet on page 2.)

Lump-Sum Distribution From 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 Form 1040.

You may be eligible to compute the tax on the ordinary income portion of your lump-sum distribution under a special averaging method. If you make an irrevocable election, you may treat the long-term capital gain portion as ordinary income and together with the regular ordinary income portion of the lump-sum distribution compute the tax on the distribution under a special averaging method. For more information, obtain Form 4972, Special 10-Year Averaging Method, or Form 5544, Multiple Recipient Special 10-Year Averaging Method, and separate instructions.

PART II.—Rent and Royalty Income

Rent.—If you were not in the business of selling real estate but received rent from property you own or control, report the total on Schedule E, Part II, column (b). If you received property as rent, instead of money, report its fair market value.

Report amounts received from room rent and other space rentals in this part, unless you also provided services to the person renting from you. If you provided services, report the full amount received as business income in Schedule C (Form 1040). If you were in the business of selling real estate, report rentals received in Schedule C.

Except as provided below, you can deduct depreciation expense for rental property and 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.

Rental of Dwelling Unit Also Used for Personal Purposes (Including Vacation Home).—You are limited on the amount of deductions attributable to the rental of a dwelling unit, including a vacation home, if it is used by you for personal purposes more than the greater of 14 days or 10 percent of the number of days during the year for which the dwelling unit was actually rented at a fair rental. The deductible expenses attributable to the rental of the unit are limited to the amount by which the gross rental income exceeds the allowable deductions for interest, taxes, and casualty losses that are allocable to the rental use.

If the rental dwelling unit is rented for less than 15 days, no deductions (other than interest, taxes and casualty losses allowable on Schedule A) are allowed and the rental income is not to be reported.

A dwelling unit includes a house, apartment, condominium, house trailer, boat or similar property.

For further information and for the method of computing the portion of expenses attributable to rental use, obtain **Publication 530,** Tax Information for Homeowners.

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 net income or (loss) to Schedule E, line 8.

Rental Income Based upon Farm Production or Crop Shares.—Report such income and related expenses on Form 4835, Farm Rental Income and Expenses and Summary of Gross Income from Farming or Fishing, 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 net farm rental profit or (loss) to Schedule E, line 9. 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 Form 4835, line 22, 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 ch 1, 1977. Be sure to check the box in the heading of Part II if two-thirds of your gross income is from farming (or fishing).*

Royalties.—Report on Schedule E, Part II, column (c), 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 Schedule C (Form 1040). 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, obtain 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.

If you are involved in leasing personal property, certain other tangible property other than buildings, an elevator or escalator, or other real property that is or had been subject to an allowance for depreciation or amortization, any loss from such activity will be limited to the aggregate amount which you have "at risk" in the activity at the close of the taxable year.

PART III.—Partnerships, etc.

Partnerships.—If you are a member of a partnership, joint venture, or the like, include on Schedule E, Part III, 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, and the 1976 Tax Reform Act introduced new limitations.

Partnership income (loss) will be allocable to you only for the portion of the year that you are a member of the partnership. In determining the income, loss, or special item allocable to you if you join the partnership during the year, the partnership will either allocate on a daily basis or separate the partnership year into two (or more) segments and allocate income, loss or special items in each segment among the persons who were partners during that segment.

Special "at risk" rules apply in the case of a partnership engaged in the activity of—

(1) holding, producing, or distributing motion picture films or video tapes,

(2) farming (cultivation of land, or raising or harvesting of any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of animals; however, trees (other than trees bearing fruit or nuts) shall not be treated as an agricultural or horticultural commodity),

(3) leasing personal property, and certain other tangible property other than buildings, an elevator or escalator, or other real property that is or has been subject to an allowance for depreciation or amortization, or

(4) exploring for, or exploiting, oil and gas resources,

as a trade or business or for the production of income.

Your share of any partnership loss from one of the above activities for the taxable year is allowed only to the extent of the aggregate amount with respect to which you are "at risk" with respect to the activity at the close of the partnership's taxable year.

You are generally considered to be "at risk" with respect to an activity to the extent of the cash and the adjusted basis of other property you contributed to the activity, as well as any amounts borrowed for use in the activity for which you are either personally liable or have pledged property as security (other than property used in the activity).

Additional information concerning "at risk" limitations and a schedule of other items of income, deductions, credits, etc., to be carried to your individual return are contained on copy B of Schedule K–1 (Form 1065), Partner's Share of Income, Credit, Deductions, etc.

As a partner, you must include on Schedule SE your distributive share of partnership income or (loss) from the operation of a trade or business which constitutes net earnings from self-employment. For more information, obtain **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 Schedule B (Form 1040), Part I, line 1. **Note:** *If total dividends received from all sources are $400 or less, you may enter total on Form 1040, line 10a, without itemizing on Schedule B (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 on Schedule E, Part III.

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.

A U.S. person who transferred property to a foreign trust may have to include the income attributable to such property in his or her taxable income, if during 1976, such trust had a U.S. beneficiary.

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, 1977.

If you are a member of a partnership or if you are a beneficiary of an estate or trust reporting income from farming (or fishing) on Schedule E, Part III, 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 (or fishing) on Form 4835, Part III. 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 (whether taxable as ordinary income or long-term capital gain) as dividend income in Schedule B (Form 1040), Part I, line 1.

Subtract from the actual dividend distribution the non-dividend (distribution of previously taxed income) portion on Schedule B, Part I, line 4, and the long-term capital gain portion on Schedule B, Part I, line 3. Also include the long-term capital gain portion on Schedule D, line 7.

(2) Constructive dividends reported to you on Schedule K–1 (Form 1120S) taxable as ordinary income (loss) on Schedule E, Part III.

(3) Constructive dividends reported to you on Schedule K–1 (Form 1120S) taxable as long-term capital gain on Schedule D, line 10.

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. Your net operating loss deduction is limited to such amount.

Special "at risk" rules apply in the case of a small business corporation engaged in the activity of—

(1) holding, producing, or distributing motion picture films or video tapes,

(2) farming (cultivation of land, or raising or harvesting of any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of animals; however, trees (other than trees bearing fruit or nuts) shall not be treated as an agricultural or horticultural commodity),

(3) leasing personal property, and certain other tangible property other than buildings, an elevator or escalator, or other real property that is or has been subject to an allowance for depreciation or amortization, or

(4) exploring for, or exploiting, oil and gas resources,

as a trade or business or for the production of income.

Your share of any corporate loss from one of the above activities for the taxable year is allowed only to the extent of the aggregate amount with respect to which you are "at risk" with respect to the activity at the close of the corporation's taxable year.

You are generally considered to be "at risk" with respect to an activity to the extent of the cash and the adjusted basis of other property you contributed to the activity, as well as any amounts borrowed for use in the activity for which you are either personally liable or have pledged property as security (other than property used in the activity).

Additional information concerning "at risk" limitations and a schedule of other items of income, deductions, credits, etc., to be carried to your individual return are contained on copy B of Schedule K–1 (Form 1120S), Shareholder's Share of Undistributed Taxable Income, etc. 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,** Depreciation, for information on depreciation methods, limitations and special rules.

Note: *Your total additional first-year depreciation deduction from all sources is limited to $2,000 ($4,000 if filing jointly).*

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, obtain **Publication 534,** Tax Information on Depreciation.

Instructions for Schedule R (Form 1040)

Credit for the Elderly—Individual(s) 65 or Over Having Any Type of Income

If you are 65 or older and have any type of income, you may be able to take a credit against your tax.

To determine your credit, you must use Schedule R. However, married individuals filing jointly may elect to compute their credit under Schedule RP (Form 1040)—Credit for the Elderly—Individual(s) Under 65 Having Public Retirement System Income, if one spouse is 65 or older and the other spouse is under 65 having public retirement income. If the election is not made, the credit must be determined under Schedule R.

Special Rules.—

(1) Married couples must file joint returns to be eligible for the credit. No credit is allowed to a married couple who lived together at any time during the taxable year unless they file a joint return. However, a married couple who did not live together at any time during the taxable year does not have to file a joint return to be eligible for the credit.

(2) The credit is available regardless of work experience in prior years.

(3) No credit is allowed to a nonresident alien unless the nonresident alien and his or her spouse who is a citizen or resident of the United States elect to be taxed on their worldwide income and file a joint return.

Figuring the Credit.—If you are having IRS figure your tax and also want them to figure your credit for the elderly, see page 4 of instructions.

If you are figuring the credit yourself, read the following instructions. If you and your spouse are eligible to make the election noted previously, read the instructions and complete Schedule R and Schedule RP to determine your maximum credit. Fill in only one schedule (either Schedule R or Schedule RP) and file it with your return.

The maximum initial amount of income on which you can take the credit is based on your filing status and, if married, the age of your spouse.

If you are:	Then your maximum amount for credit computation is:
Single, 65 or over	$2,500
Married filing jointly and only one spouse is 65 or over	2,500
Married filing jointly and both spouses 65 or over	3,750
Married filing a separate return, 65 or over, and have not lived with your spouse at any time during the taxable year	1,875

From this amount you must subtract (on lines 2(a) and (b)), certain exempt pensions and annuities and may have to subtract a part of your adjusted gross income as shown on Form 1040, line 15c. The maximum amounts allowable as a credit are shown below, but the credit cannot be more than the amount of tax shown on Form 1040, line 18.

- $375 (15% of $2,500) on a separate return if single and 65 or over or on a joint return where one spouse is 65 or over.
- $562.50 (15% of $3,750) on a joint return if both spouses are 65 or over.
- $281.25 (15% of $1,875) on a separate return if married, 65 or over, and have not lived with your spouse at any time during the taxable year.

Figure your credit as follows:

Check filing status and age box.

Line 1.—Enter the initial amount of income for credit computation as instructed on the schedule.

Line 2(a).—Enter the following pensions and annuities received during 1976.

(1) Pensions and annuities received under the Social Security Act or Railroad Retirement Acts. For social security pension, enter the gross amount before deduction of any amount withheld to pay medicare insurance premiums.

(2) Any other pensions and annuities that are not taxed. Include the total monthly payments you received from a matured U.S. Government life insurance endowment contract that is not attributable to the cost of the contract. (Do not include supplemental annuities under the Railroad Retirement Acts, military disability pensions, or any amount treated as a return of your cost.)

Do not include on this line amounts excluded from gross income such as amounts received under accident or health insurance plans or as compensation for injury or sickness.

Line 2(b).—Show one-half of the excess of your adjusted gross income (Form 1040, line 15c) over:

$7,500 if single.

$10,000 if filing a joint return.

$5,000 if married filing a separate return.

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.)

Lines 5 through 7.—Complete these lines as instructed on the schedule.

If you need more information, obtain **Publication 524,** Tax Credit for the Elderly. It gives examples of how to figure the credit and also sample filled-in schedules.

Instructions for Schedule RP (Form 1040)

Credit for the Elderly—Individual(s) Under 65 Having Public Retirement System Income

If you are under 65 and have public retirement system income, you may be able to take a credit against your tax.

To determine your credit, you must use Schedule RP. However, if you are married filing jointly and your spouse is 65 or older, unless both of you have elected to compute the credit under Schedule RP, you must determine the credit by using Schedule R (Form 1040)—Credit for the Elderly—Individual(s) 65 or Over Having Any Type of Income.

Special Rules.—

(1) Married couples must file joint returns to be eligible for the credit. No credit is allowed to a married couple who lived together at any time during the taxable year unless they file a joint return. However, a married couple who did not live together at any time during the taxable year does not have to file a joint return to be eligible for the credit.

(2) The credit is available regardless of work experience in prior years.

(3) No credit is allowed to a nonresident alien unless the nonresident alien and his or her spouse who is a citizen or resident of the United States elect to be taxed on their worldwide income and file a joint return.

Figuring the Credit.—If you are having IRS figure your tax and also want them to figure your credit for the elderly, see page 4 of instructions.

If you are figuring the credit yourself, follow the instructions below.

The maximum amount of retirement income on which you can take the credit is based on your filing status and, if married, the age of your spouse.

If you are:	Then your maximum amount for credit computation is:
Single, under 65	$2,500
Married filing jointly and one spouse over 65 (applicable only if election made)	3,750
Married filing jointly and both spouses under 65	3,750
Married filing a separate return, under 65, and have not lived with your spouse at any time during the taxable year	1,875

Note: *The $3,750 must be divided between you and your spouse on a joint return, but no more than $2,500 may be allocated to either.*

From this amount you must subtract certain exempt pensions and annuities and may have to subtract a part of your 1976 earned income. The maximum amounts allowed as a credit are shown below, but the credit cannot be more than the amount of tax shown on Form 1040, line 18.

- $375 (15% of $2,500) on a separate return if single and under 65.
- $562.50 (15% of $3,750) on a joint return if one spouse is 65 or over or on a joint return where both spouses are under 65.
- $281.25 (15% of $1,875) on a separate return if married, under 65, and have not lived with your spouse at any time during the taxable year.

Figure the credit as follows:

Check filing status and age box. By checking the box for a married couple filing a joint return where one spouse is 65 or over, you and your spouse elect to compute your credit under Schedule RP.

Line 1.—Enter the maximum amount of retirement income for credit computation as instructed on the schedule.

On a joint return, a married couple must divide the maximum amount of retirement income between them, but not more than $2,500 may be allocated to either. Use column A for wife and column B for husband.

Line 2(a).—Show the following pensions and annuities received during 1976.

(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. Include the total monthly payments you received from a matured U.S. Government life insurance endowment contract that is not attributable to the cost of the contract. (Do not include supplemental annuities under the Railroad Retirement Act, military disability pensions, or any amount treated as a return of your cost.)

Do not include on this line amounts excluded from gross income such as amounts received under accident or health insurance plans or as compensation for injury or sickness.

Line 2(b).—Show earned income received during 1976 on line (i) or (ii), depending on your age. If you or your spouse were 72 or older on January 1, 1977, do not make an entry on this line for him or her.

Earned income is wages, salaries, professional fees or other amounts received as payment for work or services. An annuity or pension is not earned income.

If you or your spouse were in a trade or business in which both personal services and capital were to a great extent income-producing factors, consider a reasonable amount (but not over 30 percent of your net profits) as earned income.

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 or B is more than zero, complete the rest of the schedule to figure your credit. If both columns are zero or less on line 4, you cannot take a credit for the elderly so do not complete the rest of the schedule.

Line 5.—If under 65, enter retirement income on line (a). See below for what income to enter.

If 65 or older, enter retirement income on line (b). See below for what income to enter.

What is Retirement Income.—

(a) If under 65 on January 1, 1977, retirement income includes only the amount received during 1976 from a pension or annuity under a public retirement system, which is reported as income on Form 1040. (A public retirement system is one set up by the Federal Government, or a State, county, city, etc.)

If you retired from the Federal, State, etc. Government on disability and are under age 65 at the end of your taxable year, your disability annuity payments are earned income and NOT retirement income unless the payments (1) are for periods after the date on which you attain the minimum retirement age and (2) are ineligible for the disability income exclusion. Such payments are ineligible for the disability income exclusion if you:

(i) received the payments for a period after you attained mandatory retirement age,

(ii) were not permanently and totally disabled when you retired (or were not permanently and totally disabled on January 1, 1976, if you retired before that date on disability or under circumstances which entitled you to retire on disability), or

(iii) have made a valid irrevocable election not to claim the disability income exclusion.

Generally, minimum retirement age is the age at which you are eligible to receive a pension or annuity without regard to disability. Mandatory retirement age is the age at which it has been the practice of your employer to terminate the services of the class of employees to which you belong because of age.

For information on how to report your disability retirement income, see Instructions for Schedule E.

(b) If 65 or older on January 1, 1977, retirement income includes the amounts received during 1976 from pensions, annuities, interest, rents, dividends, proceeds of retirement bonds, and amounts received from individual retirement accounts and individual retirement annuities which are reported as income on Form 1040. It does not include royalties. (For this purpose, income from rents means the full amount received before subtracting depreciation or any other expenses.)

Lines 6 through 10.—Complete these lines as instructed on the schedule.

If you need more information, obtain **Publication 524,** Tax Credit for the Elderly. It gives examples of how to figure the credit and also sample filled-in schedules.

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 29. 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.

If some of your expenses are part business and part personal, you can deduct only the business part. For example if only half of your car usage is for business, you 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.

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 Form 1040, line 58.

Limited Deduction for Losses Arising from Certain Activities

If you are engaged in the activity of:

(1) holding, producing, or distributing motion picture films or video tapes,

(2) farming (cultivation of land, or raising or harvesting of any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of animals; however, trees (other than trees bearing fruit or nuts) shall not be treated as an agricultural or horticultural commodity),

(3) leasing personal property, and certain other tangible property other than buildings, an elevator or escalator, or other real property that is or has been subject to an allowance for depreciation or amortization, or

(4) exploring for, or exploiting, oil and gas resources,

as a trade or business or for the production of income, any loss from such activity will be allowed only to the extent of the aggregate amount which you have risked (amount that you personally invested plus any amount for which you are personally liable).

Deductions Allocable to Business Use of a Dwelling Used as a Residence.—The 1976 Tax Reform Act imposed new restrictions on deductions for business use of a dwelling used as a residence.

You may deduct, within certain limits, business use expenses that are allocable to a portion of the dwelling unit **ONLY** if that portion is exclusively used on a regular basis:

(a) as your principal place of business,

(b) as a place of business used by your patients, clients, or customers in meeting or dealing with you in the normal course of your trade or business, or

(c) in connection with your business if it is a separate structure that is not attached to your dwelling unit.

You may also deduct expenses allocable to space within the dwelling unit that is used on a regular basis as a storage unit for inventory held for use in your trade or business of selling products at retail or wholesale, but only if the dwelling unit is the sole fixed location of your trade or business.

Limitation on Deduction.—Subtract the allowable interest, taxes and casualty losses allocable to business or storage use from the amount of gross income derived from trade or business use and determine the balance. You may deduct so much of your other expenses allocable to business or storage use that do not exceed this balance.

The interest, taxes, or casualty losses not allocable to business or storage use may be taken as itemized deductions on Schedule A (Form 1040). For more information see Publication 587, Business Use of Your Home. See Instructions for Schedule E for information on deductions allowable for rental use of a dwelling used as a residence.

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 in certain limited situations the "completed contract" or "percentage of completion" methods. The method or methods used must 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 taxable 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 employment, excise, alcohol, tobacco, or firearms tax return or maintain a Keogh (H.R. 10) plan.

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 non-employee compensation, interest, rents, royalties, annuities and pensions. For more detailed information, see Instructions for Forms W-3 (Transmittal of Wage and Tax Statements) and 1096 (Annual Summary and Transmittal of U.S. Information Returns).

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 on 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 1976 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 taxable 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 such permission, and file it with the Service within 180 days after the beginning of the taxable 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

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, obtain 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 if the Class Life (ADR) System of depreciation is used.

Line 14—Amortization.—You may elect to amortize expenditures for pollution control facilities and on-the-job training and child care facilities ratably over a 60 month period instead of taking the depreciation deduction. You may also elect to amortize expenditures for research or experimentation or a trade mark or trade name ratably over a period of not less than 60 months. For more information, see Publication 535, Tax Information on Business Expenses.

Treatment of Nonresidential Real Property Construction Period Interest and Taxes.—If you began construction of nonresidential real property (building or other improvement) in 1976, and the property was not ready to be placed in service or held for sale at the end of 1976, you may now deduct only 50 percent of the real property taxes and interest paid or accrued on indebtedness incurred or continued to acquire, construct, or carry the property. One third of the remainder will be allowed as a deduction in 1977 (or, if later, in the year in which the property is ready to be placed in service or is ready to be held for sale) and in the following 2 years.

"Nonresidential real property" means real property that is not or cannot reasonably be expected to be residential rental property, real property held for sale as dwelling units, or low-income housing.

Line 15(a)—Retirement Plans, etc.—Enter the amount you claim as a deduction for contributions to a pension, profit-sharing, or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 40b, instead of on Schedule C, line 15(a).

Sole proprietors who have Keogh (H.R. 10) plans should file Form 5500–K or Form 5500 for such plans. Do not attach to your Form 1040.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships are required to file Form 5500, Form 5500–C, or 5500–K to report on Keogh plans.

Complete a Form 5500–K for each plan with fewer than 100 participants and with at least one owner-employee and file as a separate return. Complete a Form 5500–C for each plan with fewer than 100 participants and no owner-employee participant and file as a separate return. Complete a Form 5500 for each plan with 100 or more participants and file as a separate return. File these forms on or before the last day of the 7th month following the close of your taxable year.

Line 15(b)—Employee Benefit Programs.—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.—Generally, a cash basis taxpayer, who in 1976 prepaid interest allocable to any period after 1976, can only deduct the amount allocable to 1976. However, if the prepayment is required by a binding contract or written loan commitment that existed on September 16, 1975 (and at all times thereafter), such prepaid interest is deductible if paid in 1976, if the deduction of such interest would not materially distort income. See Publication 17, Your Federal Income Tax, Chapter 22.

Do not include on line 16, interest that your trade or business paid or accrued on debts incurred to purchase or carry property held for investment. 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.—Includes 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 taxable 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 11 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)

IMPORTANT NOTICE: If you are self-employed and Form 1040, line 15c, is less than $8,000, it may be necessary for you to complete lines 1 through 13 of Schedule SE (Form 1040), even though your self-employment income is less than $400. You may be eligible to claim the earned income credit. See page 2. Income exempt from self-employment tax as a result of filing Forms 4029 or 4361, is not earned income for purposes of the earned income credit.

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.

Fiscal year filers must use the tax rate and earnings base that are applicable at the time in which their fiscal year begins. No proration of the tax or earnings base is required for a fiscal year that overlaps the date of a rate or earnings base change.

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 Form 1040, line 58. (**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 any 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 obtain Publication 517, Social Security for Members of the Clergy and Religious Workers.

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 Form 1040, line 58.

Coverage of ministers and members of religious orders who are U.S. citizens serving outside the U.S.—Ministers and members of religious orders who are U.S. citizens serving outside the U.S. (such as missionaries) may compute net earnings from self-employment as if they were serving in the U.S. Ministers or members of a religious order who are serving in a possession of the U.S. or in a foreign country must include their income in computing 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 provision 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 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.

U.S. citizens employed by foreign governments or international organizations.—You are subject to the social security self-employment tax if you are a U.S. citizen employed in the U.S., Puerto Rico, Guam, American Samoa, or the Virgin Islands 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 Schedule SE, line 5(d).

Self-employment income of certain individuals temporarily living outside the U.S.—U.S. citizens who are self-employed outside the U.S. and who retain their residence in the U.S. must compute their net earnings from self-employment in the same way as those who are self-employed in the U.S. The exclusion of income

earned abroad for income tax purposes does not apply with respect to the social security self-employment tax. 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.

Adjustments

Exclude from Schedule SE, line 2, any item of income or expense that is not included in the computation of net earnings from farm self-employment and attach an explanation. Exclude from Schedule SE, line 2, any additional first-year depreciation or unreimbursed expenses attributable to farm partnership income.

Use Schedule SE, line 7, to exclude any amounts reported in Schedule C that should not be taken into account in figuring your nonfarm self-employment income. Deduct additional first-year depreciation from nonfarm partnerships on Schedule SE, line 7.

In figuring net earnings from self-employment, do not take into account income or (loss) or any deductions for expenses connected with this income from the following sources:

A. Employees and public officials.—Income (fees, salaries, etc.) from the performance of services 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.*

B. Certain payments to retired partners.—Income received by a retired partner under a written partnership plan that provides for lifelong 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.

C. 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 share-farmer. 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 the landlord does participate materially in the production or in the management of the production of one or more farm products on his or her land. Such income represents farm earnings and should be reported on Schedules F and SE.

Note.—*To determine whether you participated materially in such farm management or production, do not consider the activities of any agent who acted for you.*

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 payments for space in parking lots, warehouses, or storage garages. These payments must be included in figuring net earnings from self-employment.

D. 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.

E. Property gains and losses.—Gain or loss: (1) from the sale or exchange of a capital asset; (2) from certain transactions involving timber, coal, or domestic iron ore; 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 taxable year; nor (b) property held primarily for sale to customers in the ordinary course of the trade or business.

F. Net operating losses.—No deduction for net operating losses of other years is allowed in figuring net earnings from self-employment.

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 29 or 33, as appropriate. Then enter the combined self-employment tax on Form 1040, line 58.

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.

If you file separate returns, attach Schedules C and SE or Schedule 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 your combined net earnings from self-employment, you should include your entire share of such earnings from a partnership, including any guaranteed payments. No part of that share can be allocated to your 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 Schedule E (Form 1040) Part III, 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 the partner 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.

There is no limitation on frequency of electing optional method for self-employment income solely from farming. 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 the taxpayer's behalf if the taxpayer is incompetent or deceased.

For the optional method, you should figure your share of gross profits from the farm partnership according to the partnership agreement. In the case of guaranteed payments, your share of the partnership's gross profits is your guaranteed payment plus your 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

If you are a regularly self-employed individual you may, if you meet certain conditions, use 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, you should figure your share of gross profits from a nonfarm partnership according to the partnership agreement. With guaranteed payments, your share of the partnership's gross profits is your guaranteed payment plus your 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, obtain Publication 533, Information on Self-Employment Tax.

Instructions for Schedule F (Form 1040)

Employer Identification Number

An employer identification number is not needed unless you were required to file an employment, excise, alcohol, tobacco, or firearms tax return or maintain a Keogh (H.R. 10) plan.

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 1976 or earlier years.

(3) Other farm income.

Your expenses are the amounts you paid during 1976 plus deductions such as depreciation.

Livestock Sold on Account of Drought

You can elect to include livestock sale proceeds in income in the taxable year following the taxable year of a drought, if your principal trade or business is farming, and if you can establish that the sale would not have occurred except for the drought and your area is designated as being eligible for Federal Government assistance.

You can elect to include crop insurance proceeds and certain disaster payments in income in the taxable year following the taxable year of destruction or damage if you can establish that it is your practice to report income from such crops in a following taxable year. For more information, contact any Internal Revenue Service office, or obtain **Publication 225**, Farmer's Tax Guide.

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 1976 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."

If you use an accrual method of accounting, you must inventory growing crops.

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 Expenses and Summary of Gross Income From Farming or Fishing (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. **Note.**—*To determine whether you participated materially in such farm management or production, do not consider the activities of any agent who acted for you.*

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. Include recoveries from insurance on growing crops. ("Cash method" taxpayers, see Cash Receipts and Disbursements Method of Reporting.)

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, Schedule F, line 21, nonpatronage distributions received from farmers' cooperatives exempt from tax.

> **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.**

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.

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 1975. If you use the "accrual method," enter in Part V, line 63 any Federal gasoline tax you claim as a credit on Form 1040 for 1976.

Agricultural Program Payments

In Cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

Limited Deduction for Losses Arising from Certain Activities

If you are engaged in the activity of:

(1) holding, producing, or distributing motion picture films or video tapes,

(2) farming (cultivation of land, or raising or harvesting of any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of animals; however, trees (other than trees bearing fruit or nuts) shall not be treated as an agricultural or horticultural commodity),

(3) leasing personal property, and certain other tangible property other than buildings, an elevator or escalator, or other real property that is or has been subject to an allowance for depreciation or amortization, or

(4) exploring for, or exploiting, oil and gas resources,

as a trade or business or for the production of income,

any loss from such activity will be allowed only to the extent of the aggregate amount which you have risked (amount that you personally invested plus any amount for which you are personally liable).

Deductions are limited for farming syndicates that had a change in membership or were established in 1976.—A farming syndicate may be a partnership, or any other noncorporate enterprise, or an electing small business corporation engaged in the trade or business of farming, if (1) at any time interests in the partnership or enterprise have been offered for sale in any offering required to be registered with any Federal or State agency, or (2) more than 35 percent of the losses during any period are allocable to limited partners or limited entrepreneurs.

A "limited entrepreneur" is a person who has an interest in an enterprise other than as a limited partner and who does not actively participate in the management of the enterprise.

In the case of any farming syndicate, a deduction for amounts paid for feed, seed, fertilizer, or other similar farm supplies is only allowed for the taxable year in which such items are actually used or consumed (or, if later, the taxable year for which such amounts are deductible under the syndicate's method of accounting). However, this does not apply to any amount paid for supplies on hand at the end of the taxable year on account of fire, storm, flood, other casualty, disease, or drought, or to any amount required to be capitalized.

The cost of poultry (including egg laying hens and baby chicks) purchased for use in a trade or business (or both for use in a trade or business and for sale) must be capitalized and deducted ratably over the lesser of 12 months or their useful life in the trade or business.

A syndicate that is engaged in planting, cultivating, maintaining, or developing a grove, orchard, or vineyard in which fruit or nuts are grown must capitalize any amount that (1) would otherwise be deductible, (2) is attributable to the planting, cultivation, maintenance, or development of the grove, orchard, or vineyard, and (3) is incurred before the taxable year in which there is a crop or yield in commercial quantities.

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.

Commodity Futures.—Purchase or sales contracts entered into solely for protection against price fluctuations are a form of business insurance and are considered hedges. Any profit realized is ordinary income and is entered on Schedule F, line 26. If a loss is sustained from a closed futures contract, it is deductible as an ordinary and necessary business expense, and is shown as a negative figure on Schedule F, line 26. Purchase or sales contracts are not true hedges where they offset losses already sustained. Commodity futures contracts entered into with the hope of making a profit on the contract itself through favorable price fluctuations are considered speculation and these transactions are shown on Schedule D, Form 1040.

Expenses and Other Deductions

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 if the Class Life (ADR) System of depreciation is used.

Interest.—Generally, a cash basis taxpayer, who in 1976 prepaid interest allocable to any period after 1976, can only deduct the amount allocable to 1976. However, if the prepayment is required by a binding contract or written loan commitment that existed on September 16, 1975 (and at all times thereafter), such prepaid interest is deductible if paid in 1976, if the deduction of such interest would not materially distort income. See **Publication 17,** Your Federal Income Tax, Chapter 22.

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.

Taxes.—You can deduct certain State and local taxes. (State income taxes are deductible only on Schedule A (Form 1040). See **Publication 225.**) Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvements 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 claim as a deduction for contributions to a pension, profit-sharing or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 40b, instead of on Schedule F, line 48.

Sole proprietors who have Keogh (H.R. 10) plans should file Form 5500–K or Form 5500 for such plans. Do not attach to your Form 1040.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships are required to file Form 5500, Form 5500–C, or 5500–K to report on Keogh plans.

Complete a Form 5500–K for each plan with fewer than 100 participants and with at least one owner-employee and file as a separate return. Complete a Form 5500–C for each plan with fewer than 100 participants and no owner-employee participant and file as a separate return. Complete a Form 5500 for each plan with 100 or more participants and file as a separate return. File these forms on or before the last day of the 7th month following the close of your taxable year.

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 11 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 taxable year beginning with the taxable 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, obtain **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 depreciation rules mentioned above.

Income from farming is subject to self-employment tax. (See Schedule SE.) If you filed Form 4029, do not file Schedule SE. Instead, write "Exempt—Form 4029" on Form 1040, line 58.

Additional Information Available.—You can obtain **Publication 225,** Farmer's Tax Guide, without cost from your county agricultural agent or Internal Revenue Service office.

1976 Tax Table

Based on Taxable Income
For Persons with Taxable Incomes of $20,000 or less

Read down the income columns until you find the line covering the taxable income you entered on line 47. Then read across that line until you find the column heading that describes your status. Enter the tax you find there on line 16.

Note: *If you are a qualifying widow(er) use the "Married filing jointly" column to find your tax. (See page 7 of instructions.)*

If line 47 (taxable income) is—		And you are—				If line 47 (taxable income) is—		And you are—				If line 47 (taxable income) is—		And you are—			
Over	But not over	Single	Married filing separately	Head of a household	Married filing jointly *	Over	But not over	Single	Married filing separately	Head of a household	Married filing jointly *	Over	But not over	Single	Married filing separately	Head of a household	Married filing jointly *
		Your tax is—						Your tax is—						Your tax is—			
0	4	0	0	0	0	1,375	1,400	207	207	202	198	2,775	2,800	460	460	442	418
4	25	2	2	2	2	1,400	1,425	211	211	206	202	2,800	2,825	464	464	446	420
25	50	5	5	5	5	1,425	1,450	215	215	210	208	2,825	2,850	469	469	451	424
50	75	9	9	9	9	1,450	1,475	219	219	214	209	2,850	2,875	474	474	455	428
75	100	12	12	12	12	1,475	1,500	223	223	218	213	2,875	2,900	479	479	460	432
100	125	16	16	16	16	1,500	1,525	227	227	222	217	2,900	2,925	483	483	464	436
125	150	19	19	19	19	1,525	1,550	231	231	226	221	2,925	2,950	488	488	469	440
150	175	23	23	23	23	1,550	1,575	236	236	230	224	2,950	2,975	493	493	473	444
175	200	26	26	26	26	1,575	1,600	240	240	234	228	2,975	3,000	498	498	478	448
200	225	30	30	30	30	1,600	1,625	244	244	238	232	3,000	3,050	505	505	485	454
225	250	33	33	33	33	1,625	1,650	248	248	242	236	3,050	3,100	514	514	494	463
250	275	37	37	37	37	1,650	1,675	253	253	246	239	3,100	3,150	524	524	503	471
275	300	40	40	40	40	1,675	1,700	257	257	250	243	3,150	3,200	533	533	512	480
300	325	44	44	44	44	1,700	1,725	261	261	254	247	3,200	3,250	543	543	521	488
325	350	47	47	47	47	1,725	1,750	265	265	258	251	3,250	3,300	552	552	530	497
350	375	51	51	51	51	1,750	1,775	270	270	262	254	3,300	3,350	562	562	539	505
375	400	54	54	54	54	1,775	1,800	274	274	266	258	3,350	3,400	571	571	548	514
400	425	58	58	58	58	1,800	1,825	278	278	270	262	3,400	3,450	581	581	557	522
425	450	61	61	61	61	1,825	1,850	282	282	274	266	3,450	3,500	590	590	566	531
450	475	65	65	65	65	1,850	1,875	287	287	278	269	3,500	3,550	600	600	575	539
475	500	68	68	68	68	1,875	1,900	291	291	282	279	3,550	3,600	609	609	584	548
500	525	72	72	72	72	1,900	1,925	295	295	286	277	3,600	3,650	619	619	593	556
525	550	76	76	75	75	1,925	1,950	299	299	290	281	3,650	3,700	628	628	602	565
550	575	79	79	79	79	1,950	1,975	304	304	294	284	3,700	3,750	638	638	611	573
575	600	83	83	82	82	1,975	2,000	308	308	298	288	3,750	3,800	647	647	620	582
600	625	87	87	86	86	2,000	2,025	312	312	302	292	3,800	3,850	657	657	629	590
625	650	91	91	89	89	2,025	2,050	317	317	307	296	3,850	3,900	666	666	638	599
650	675	94	94	93	93	2,050	2,075	322	322	311	300	3,900	3,950	676	676	647	607
675	700	98	98	96	96	2,075	2,100	327	327	316	304	3,950	4,000	685	685	656	616
700	725	102	102	100	100	2,100	2,125	331	331	320	308	4,000	4,050	695	696	665	625
725	750	106	106	103	103	2,125	2,150	336	336	325	312	4,050	4,100	706	707	674	634
750	775	109	109	107	107	2,150	2,175	341	341	329	316	4,100	4,150	716	718	684	644
775	800	113	113	110	110	2,175	2,200	346	346	334	320	4,150	4,200	727	729	693	653
800	825	117	117	114	114	2,200	2,225	350	350	338	324	4,200	4,250	737	740	703	663
825	850	121	121	117	117	2,225	2,250	355	355	343	328	4,250	4,300	748	751	712	672
850	875	124	124	121	121	2,250	2,275	360	360	347	332	4,300	4,350	758	762	722	682
875	900	128	128	124	124	2,275	2,300	365	365	352	336	4,350	4,400	769	773	731	691
900	925	132	132	128	128	2,300	2,325	369	369	356	340	4,400	4,450	779	784	741	701
925	950	136	136	131	131	2,325	2,350	374	374	361	344	4,450	4,500	790	795	750	710
950	975	139	139	135	135	2,350	2,375	379	379	365	348	4,500	4,550	800	806	760	720
975	1,000	143	143	138	138	2,375	2,400	384	384	370	352	4,550	4,600	811	817	769	729
1,000	1,025	147	147	142	142	2,400	2,425	388	388	374	356	4,600	4,650	821	828	779	739
1,025	1,050	151	151	146	146	2,425	2,450	393	393	379	360	4,650	4,700	832	839	788	748
1,050	1,075	155	155	150	149	2,450	2,475	398	398	383	364	4,700	4,750	842	850	798	758
1,075	1,100	159	159	154	153	2,475	2,500	403	403	388	368	4,750	4,800	853	861	807	767
1,100	1,125	163	163	158	157	2,500	2,525	407	407	392	372	4,800	4,850	863	872	817	777
1,125	1,150	167	167	162	161	2,525	2,550	412	412	397	376	4,850	4,900	874	883	826	786
1,150	1,175	171	171	166	164	2,550	2,575	417	417	401	380	4,900	4,950	884	894	836	796
1,175	1,200	175	175	170	168	2,575	2,600	422	422	406	384	4,950	5,000	895	905	845	805
1,200	1,225	179	179	174	172	2,600	2,625	426	426	410	388	5,000	5,050	905	916	855	815
1,225	1,250	183	183	178	176	2,625	2,650	431	431	415	392	5,050	5,100	916	927	864	824
1,250	1,275	187	187	182	179	2,650	2,675	436	436	419	396	5,100	5,150	926	938	874	834
1,275	1,300	191	191	186	183	2,675	2,700	441	441	424	400	5,150	5,200	937	949	883	843
1,300	1,325	195	195	190	187	2,700	2,725	445	445	428	404	5,200	5,250	947	960	893	853
1,325	1,350	199	199	194	191	2,725	2,750	450	450	433	408	5,250	5,300	958	971	902	862
1,350	1,375	203	203	198	194	2,750	2,775	455	455	437	412	5,300	5,350	968	982	912	872

* This column is to be used by a qualifying widow(er).

Continued on next page

If line 47 (taxable income) is—		And you are—				If line 47 (taxable income) is—		And you are—				If line 47 (taxable income) is—		And you are—			
Over	But not over	Single	Married filing separately	Head of a household	Married filing jointly *	Over	But not over	Single	Married filing separately	Head of a household	Married filing jointly *	Over	But not over	Single	Married filing separately	Head of a household	Married filing jointly *
		Your tax is—						Your tax is—						Your tax is—			
5,350	5,400	979	993	921	881	8,550	8,600	1,734	1,791	1,612	1,507	11,750	11,800	2,569	2,758	2,384	2,211
5,400	5,450	989	1,004	931	891	8,600	8,650	1,746	1,805	1,624	1,518	11,800	11,850	2,583	2,774	2,396	2,222
5,450	5,500	1,000	1,015	940	900	8,650	8,700	1,759	1,819	1,635	1,529	11,850	11,900	2,596	2,790	2,409	2,233
5,500	5,550	1,010	1,026	950	910	8,700	8,750	1,771	1,833	1,647	1,540	11,900	11,950	2,610	2,806	2,421	2,244
5,550	5,600	1,021	1,037	959	919	8,750	8,800	1,784	1,847	1,658	1,551	11,950	12,000	2,623	2,822	2,434	2,255
5,600	5,650	1,031	1,048	969	929	8,800	8,850	1,796	1,861	1,670	1,562	12,000	12,050	2,637	2,839	2,447	2,266
5,650	5,700	1,042	1,059	978	938	8,850	8,900	1,809	1,875	1,681	1,573	12,050	12,100	2,652	2,857	2,460	2,279
5,700	5,750	1,052	1,070	988	948	8,900	8,950	1,821	1,889	1,693	1,584	12,100	12,150	2,666	2,875	2,474	2,291
5,750	5,800	1,063	1,081	997	957	8,950	9,000	1,834	1,903	1,704	1,595	12,150	12,200	2,681	2,893	2,487	2,304
5,800	5,850	1,073	1,092	1,007	967	9,000	9,050	1,846	1,917	1,716	1,606	12,200	12,250	2,695	2,911	2,501	2,316
5,850	5,900	1,084	1,103	1,016	976	9,050	9,100	1,859	1,931	1,727	1,617	12,250	12,300	2,710	2,929	2,514	2,329
5,900	5,950	1,094	1,114	1,026	986	9,100	9,150	1,871	1,945	1,739	1,628	12,300	12,350	2,724	2,947	2,528	2,341
5,950	6,000	1,105	1,125	1,035	995	9,150	9,200	1,884	1,959	1,750	1,639	12,350	12,400	2,739	2,965	2,541	2,354
6,000	6,050	1,116	1,136	1,046	1,005	9,200	9,250	1,896	1,973	1,762	1,650	12,400	12,450	2,753	2,983	2,555	2,366
6,050	6,100	1,128	1,149	1,057	1,014	9,250	9,300	1,909	1,987	1,773	1,661	12,450	12,500	2,768	3,001	2,568	2,379
6,100	6,150	1,140	1,161	1,068	1,024	9,300	9,350	1,921	2,001	1,785	1,672	12,500	12,550	2,782	3,019	2,582	2,391
6,150	6,200	1,152	1,174	1,079	1,033	9,350	9,400	1,934	2,015	1,796	1,683	12,550	12,600	2,797	3,037	2,595	2,404
6,200	6,250	1,164	1,186	1,090	1,043	9,400	9,450	1,946	2,029	1,808	1,694	12,600	12,650	2,811	3,055	2,609	2,416
6,250	6,300	1,176	1,199	1,101	1,052	9,450	9,500	1,959	2,043	1,819	1,705	12,650	12,700	2,826	3,073	2,622	2,429
6,300	6,350	1,188	1,211	1,112	1,062	9,500	9,550	1,971	2,057	1,831	1,716	12,700	12,750	2,840	3,091	2,636	2,441
6,350	6,400	1,200	1,224	1,123	1,071	9,550	9,600	1,984	2,071	1,842	1,727	12,750	12,800	2,855	3,109	2,649	2,454
6,400	6,450	1,212	1,236	1,134	1,081	9,600	9,650	1,996	2,085	1,854	1,738	12,800	12,850	2,869	3,127	2,663	2,466
6,450	6,500	1,224	1,249	1,145	1,090	9,650	9,700	2,009	2,099	1,865	1,749	12,850	12,900	2,884	3,145	2,676	2,479
6,500	6,550	1,236	1,261	1,156	1,100	9,700	9,750	2,021	2,113	1,877	1,760	12,900	12,950	2,898	3,163	2,690	2,491
6,550	6,600	1,248	1,274	1,167	1,109	9,750	9,800	2,034	2,127	1,888	1,771	12,950	13,000	2,913	3,181	2,703	2,504
6,600	6,650	1,260	1,286	1,178	1,119	9,800	9,850	2,046	2,141	1,900	1,782	13,000	13,050	2,927	3,199	2,717	2,516
6,650	6,700	1,272	1,299	1,189	1,128	9,850	9,900	2,059	2,155	1,911	1,793	13,050	13,100	2,942	3,217	2,730	2,529
6,700	6,750	1,284	1,311	1,200	1,138	9,900	9,950	2,071	2,169	1,923	1,804	13,100	13,150	2,956	3,235	2,744	2,541
6,750	6,800	1,296	1,324	1,211	1,147	9,950	10,000	2,084	2,183	1,934	1,815	13,150	13,200	2,971	3,253	2,757	2,554
6,800	6,850	1,308	1,336	1,222	1,157	10,000	10,050	2,097	2,198	1,946	1,826	13,200	13,250	2,985	3,271	2,771	2,566
6,850	6,900	1,320	1,349	1,233	1,166	10,050	10,100	2,110	2,214	1,959	1,837	13,250	13,300	3,000	3,289	2,784	2,579
6,900	6,950	1,332	1,361	1,244	1,176	10,100	10,150	2,124	2,230	1,971	1,848	13,300	13,350	3,014	3,307	2,798	2,591
6,950	7,000	1,344	1,374	1,255	1,185	10,150	10,200	2,137	2,246	1,984	1,859	13,350	13,400	3,029	3,325	2,811	2,604
7,000	7,050	1,356	1,386	1,266	1,195	10,200	10,250	2,151	2,262	1,996	1,870	13,400	13,450	3,043	3,343	2,825	2,616
7,050	7,100	1,368	1,399	1,277	1,204	10,250	10,300	2,164	2,278	2,009	1,881	13,450	13,500	3,058	3,361	2,838	2,629
7,100	7,150	1,380	1,411	1,288	1,214	10,300	10,350	2,178	2,294	2,021	1,892	13,500	13,550	3,072	3,379	2,852	2,641
7,150	7,200	1,392	1,424	1,299	1,223	10,350	10,400	2,191	2,310	2,034	1,903	13,550	13,600	3,087	3,397	2,865	2,654
7,200	7,250	1,404	1,436	1,310	1,233	10,400	10,450	2,205	2,326	2,046	1,914	13,600	13,650	3,101	3,415	2,879	2,666
7,250	7,300	1,416	1,449	1,321	1,242	10,450	10,500	2,218	2,342	2,059	1,925	13,650	13,700	3,116	3,433	2,892	2,679
7,300	7,350	1,428	1,461	1,332	1,252	10,500	10,550	2,232	2,358	2,071	1,936	13,700	13,750	3,130	3,451	2,906	2,691
7,350	7,400	1,440	1,474	1,343	1,261	10,550	10,600	2,245	2,374	2,084	1,947	13,750	13,800	3,145	3,469	2,919	2,704
7,400	7,450	1,452	1,486	1,354	1,271	10,600	10,650	2,259	2,390	2,096	1,958	13,800	13,850	3,159	3,487	2,933	2,716
7,450	7,500	1,464	1,499	1,365	1,280	10,650	10,700	2,272	2,406	2,109	1,969	13,850	13,900	3,174	3,505	2,946	2,729
7,500	7,550	1,476	1,511	1,376	1,290	10,700	10,750	2,286	2,422	2,121	1,980	13,900	13,950	3,188	3,523	2,960	2,741
7,550	7,600	1,488	1,524	1,387	1,299	10,750	10,800	2,299	2,438	2,134	1,991	13,950	14,000	3,203	3,541	2,973	2,754
7,600	7,650	1,500	1,536	1,398	1,309	10,800	10,850	2,313	2,454	2,146	2,002	14,000	14,050	3,218	3,560	2,987	2,766
7,650	7,700	1,512	1,549	1,409	1,318	10,850	10,900	2,326	2,470	2,159	2,013	14,050	14,100	3,233	3,579	3,001	2,779
7,700	7,750	1,524	1,561	1,420	1,328	10,900	10,950	2,340	2,486	2,171	2,024	14,100	14,150	3,249	3,599	3,015	2,791
7,750	7,800	1,536	1,574	1,431	1,337	10,950	11,000	2,353	2,502	2,184	2,035	14,150	14,200	3,264	3,618	3,029	2,804
7,800	7,850	1,548	1,586	1,442	1,347	11,000	11,050	2,367	2,518	2,196	2,046	14,200	14,250	3,280	3,638	3,043	2,816
7,850	7,900	1,560	1,599	1,453	1,356	11,050	11,100	2,380	2,534	2,209	2,057	14,250	14,300	3,295	3,657	3,057	2,829
7,900	7,950	1,572	1,611	1,464	1,366	11,100	11,150	2,394	2,550	2,221	2,068	14,300	14,350	3,311	3,677	3,071	2,841
7,950	8,000	1,584	1,624	1,475	1,375	11,150	11,200	2,407	2,566	2,234	2,079	14,350	14,400	3,326	3,696	3,085	2,854
8,000	8,050	1,596	1,637	1,486	1,386	11,200	11,250	2,421	2,582	2,246	2,090	14,400	14,450	3,342	3,716	3,099	2,866
8,050	8,100	1,609	1,651	1,497	1,397	11,250	11,300	2,434	2,598	2,259	2,101	14,450	14,500	3,357	3,735	3,113	2,879
8,100	8,150	1,621	1,665	1,509	1,408	11,300	11,350	2,448	2,614	2,271	2,112	14,500	14,550	3,373	3,755	3,127	2,891
8,150	8,200	1,634	1,679	1,520	1,419	11,350	11,400	2,461	2,630	2,284	2,123	14,550	14,600	3,388	3,774	3,141	2,904
8,200	8,250	1,646	1,693	1,532	1,430	11,400	11,450	2,475	2,646	2,296	2,134	14,600	14,650	3,404	3,794	3,155	2,916
8,250	8,300	1,659	1,707	1,543	1,441	11,450	11,500	2,488	2,662	2,309	2,145	14,650	14,700	3,419	3,813	3,169	2,929
8,300	8,350	1,671	1,721	1,555	1,452	11,500	11,550	2,502	2,678	2,321	2,156	14,700	14,750	3,435	3,833	3,183	2,941
8,350	8,400	1,684	1,735	1,566	1,463	11,550	11,600	2,515	2,694	2,334	2,167	14,750	14,800	3,450	3,852	3,197	2,954
8,400	8,450	1,696	1,749	1,578	1,474	11,600	11,650	2,529	2,710	2,346	2,178	14,800	14,850	3,466	3,872	3,211	2,966
8,450	8,500	1,709	1,763	1,589	1,485	11,650	11,700	2,542	2,726	2,359	2,189	14,850	14,900	3,481	3,891	3,225	2,979
8,500	8,550	1,721	1,777	1,601	1,496	11,700	11,750	2,556	2,742	2,371	2,200	14,900	14,950	3,497	3,911	3,239	2,991

* This column is to be used by a qualifying widow(er).

Continued on next page

If line 47 (taxable income) is—		And you are—				If line 47 (taxable income) is—		And you are—				If line 47 (taxable income) is—		And you are—			
Over	But not over	Single	Married filing separately	Head of a household	Married filing jointly *	Over	But not over	Single	Married filing separately	Head of a household	Married filing jointly *	Over	But not over	Single	Married filing separately	Head of a household	Married filing jointly *
		Your tax is—						Your tax is—						Your tax is—			
14,950	15,000	3,512	3,930	3,253	3,004	16,750	16,800	4,094	4,656	3,780	3,477	18,550	18,600	4,717	5,429	4,344	3,981
15,000	15,050	3,528	3,950	3,267	3,016	16,800	16,850	4,111	4,677	3,796	3,491	18,600	18,650	4,735	5,451	4,360	3,995
15,050	15,100	3,543	3,969	3,281	3,029	16,850	16,900	4,128	4,698	3,811	3,505	18,650	18,700	4,753	5,474	4,376	4,009
15,100	15,150	3,559	3,989	3,295	3,041	16,900	16,950	4,145	4,719	3,827	3,519	18,700	18,750	4,771	5,496	4,392	4,023
15,150	15,200	3,574	4,008	3,309	3,054	16,950	17,000	4,162	4,740	3,842	3,533	18,750	18,800	4,789	5,519	4,408	4,037
15,200	15,250	3,590	4,028	3,323	3,066	17,000	17,050	4,179	4,761	3,858	3,547	18,800	18,850	4,807	5,541	4,424	4,051
15,250	15,300	3,605	4,047	3,337	3,079	17,050	17,100	4,196	4,782	3,873	3,561	18,850	18,900	4,825	5,564	4,440	4,065
15,300	15,350	3,621	4,067	3,351	3,091	17,100	17,150	4,213	4,803	3,889	3,575	18,900	18,950	4,843	5,586	4,456	4,079
15,350	15,400	3,636	4,086	3,365	3,104	17,150	17,200	4,230	4,824	3,904	3,589	18,950	19,000	4,861	5,609	4,472	4,093
15,400	15,450	3,652	4,106	3,379	3,116	17,200	17,250	4,247	4,845	3,920	3,603	19,000	19,050	4,879	5,631	4,488	4,107
15,450	15,500	3,667	4,125	3,393	3,129	17,250	17,300	4,264	4,866	3,935	3,617	19,050	19,100	4,897	5,654	4,504	4,121
15,500	15,550	3,683	4,145	3,407	3,141	17,300	17,350	4,281	4,887	3,951	3,631	19,100	19,150	4,915	5,676	4,520	4,135
15,550	15,600	3,698	4,164	3,421	3,154	17,350	17,400	4,298	4,908	3,966	3,645	19,150	19,200	4,933	5,699	4,536	4,149
15,600	15,650	3,714	4,184	3,435	3,166	17,400	17,450	4,315	4,929	3,982	3,659	19,200	19,250	4,951	5,721	4,552	4,163
15,650	15,700	3,729	4,203	3,449	3,179	17,450	17,500	4,332	4,950	3,997	3,673	19,250	19,300	4,969	5,744	4,568	4,177
15,700	15,750	3,745	4,223	3,463	3,191	17,500	17,550	4,349	4,971	4,013	3,687	19,300	19,350	4,987	5,766	4,584	4,191
15,750	15,800	3,760	4,242	3,477	3,204	17,550	17,600	4,366	4,992	4,028	3,701	19,350	19,400	5,005	5,789	4,600	4,205
15,800	15,850	3,776	4,262	3,491	3,216	17,600	17,650	4,383	5,013	4,044	3,715	19,400	19,450	5,023	5,811	4,616	4,219
15,850	15,900	3,791	4,281	3,505	3,229	17,650	17,700	4,400	5,034	4,059	3,729	19,450	19,500	5,041	5,834	4,632	4,233
15,900	15,950	3,807	4,301	3,519	3,241	17,700	17,750	4,417	5,055	4,075	3,743	19,500	19,550	5,059	5,856	4,648	4,247
15,950	16,000	3,822	4,320	3,533	3,254	17,750	17,800	4,434	5,076	4,090	3,757	19,550	19,600	5,077	5,879	4,664	4,261
16,000	16,050	3,839	4,341	3,548	3,267	17,800	17,850	4,451	5,097	4,106	3,771	19,600	19,650	5,095	5,901	4,680	4,275
16,050	16,100	3,856	4,362	3,563	3,281	17,850	17,900	4,468	5,118	4,121	3,785	19,650	19,700	5,113	5,924	4,696	4,289
16,100	16,150	3,873	4,383	3,579	3,295	17,900	17,950	4,485	5,139	4,137	3,799	19,700	19,750	5,131	5,946	4,712	4,303
16,150	16,200	3,890	4,404	3,594	3,309	17,950	18,000	4,502	5,160	4,152	3,813	19,750	19,800	5,149	5,969	4,728	4,317
16,200	16,250	3,907	4,425	3,610	3,323	18,000	18,050	4,519	5,181	4,168	3,827	19,800	19,850	5,167	5,991	4,744	4,331
16,250	16,300	3,924	4,446	3,625	3,337	18,050	18,100	4,537	5,204	4,184	3,841	19,850	19,900	5,185	6,014	4,760	4,345
16,300	16,350	3,941	4,467	3,641	3,351	18,100	18,150	4,555	5,226	4,200	3,855	19,900	19,950	5,203	6,036	4,776	4,359
16,350	16,400	3,958	4,488	3,656	3,365	18,150	18,200	4,573	5,249	4,216	3,869	19,950	20,000	5,221	6,059	4,792	4,373
16,400	16,450	3,975	4,509	3,672	3,379	18,200	18,250	4,591	5,271	4,232	3,883						
16,450	16,500	3,992	4,530	3,687	3,393	18,250	18,300	4,609	5,294	4,248	3,897						
16,500	16,550	4,009	4,551	3,703	3,407	18,300	18,350	4,627	5,316	4,264	3,911						
16,550	16,600	4,026	4,572	3,718	3,421	18,350	18,400	4,645	5,339	4,280	3,925						
16,600	16,650	4,043	4,593	3,734	3,435	18,400	18,450	4,663	5,361	4,296	3,939						
16,650	16,700	4,060	4,614	3,749	3,449	18,450	18,500	4,681	5,384	4,312	3,953						
16,700	16,750	4,077	4,635	3,765	3,463	18,500	18,550	4,699	5,406	4,328	3,967						

* This column is to be used by a qualifying widow(er).

1976 Tax Rate Schedules

If Form 1040, line 47 is more than $20,000, figure your tax on the amount on Form 1040, line 47, 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

Use this schedule if you checked the box on Form 1040, line 1—

If the amount on Form 1040, line 47, is: Over—	But not over—	Enter on Form 1040, line 16:	of the amount over—
$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 Qualifying Widows and Widowers

If you are a married person living apart from your spouse, see page 7 of the instructions to see if you can be considered to be "unmarried" for purposes of using Schedule X or Z.

Use this schedule if you checked the box on Form 1040, line 2 or 5—

Married Taxpayers Filing Joint Returns and Qualifying Widows and Widowers (See page 7)

If the amount on Form 1040, line 47, is: Over—	But not over—	Enter on Form 1040, line 16:	of the amount over—
$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

Use this schedule if you checked the box on Form 1040, line 3—

Married Taxpayers Filing Separate Returns

If the amount on Form 1040, line 47, is: Over—	But not over—	Enter on Form 1040, line 16:	of the amount over—
$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 7)

Use this schedule if you checked the box on Form 1040, line 4—

If the amount on Form 1040, line 47, is: Over—	But not over—	Enter on Form 1040, line 16:	of the amount over—
$20,000	$22,000	$4,800+35%	$20,000
$22,000	$24,000	$5,500+35%	$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	$49,128+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

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1976 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 you can deduct 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 (truck) may be added to the amount you can deduct. The sales tax paid on the purchase of a boat, airplane, mobile home, Vermont and West Virginia wines may be deducted. The deduction is limited to the tax paid at the general sales tax rate. See page 13 for the tax rate to use. Local taxes can be added to the amount from the table.

If your income was more than $10,999 but less than $100,000, compute your deduction as follows:

Step 1—For the first $10,999, find the amount for your family size in the table on this page.

Step 2—Family size in table for income over $10,999 but less than $50,000: add 2 percent of the amount you determined in Step 1.

Step 3—For each $1,000 or fraction of it of income over $50,000 but less than $100,000, add 1 percent of the amount you determined in Step 1.

If your income was $100,000 or more, your deduction is the amount determined in Step 1, above.

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Income [1]	Alabama [2]						Arizona [2]						Arkansas [2]						California [2]					
	Family size (persons)						Family size (persons)						Family size (persons)						Family size (persons)					
	1	2	3&4	5	6	Over 6	1	2	3	4	5	Over 5	1	2	3&4	5	6	Over 6	1	2	3	4	5	Over 5
Under $3,000	54	76	95	105	118	125	62	107	127	139	150	158	62	88	111	123	134	141	106	120	135	146	156	165
$3,000–3,999	54	76	95	105	118	125	62	107	127	139	150	158	62	88	111	123	134	141	106	120	135	146	156	165
$4,000–4,999	54	76	95	105	118	125	62	107	127	139	150	158	62	88	111	123	134	141	106	120	135	146	156	165
$5,000–5,999	54	76	95	105	118	125	62	107	127	139	150	158	62	88	111	123	134	141	106	120	135	146	156	165
$6,000–6,999	73	90	109	122	134	140	72	107	127	139	150	158	62	107	127	139	150	158	106	120	135	146	156	165
$7,000–7,999	88	111	133	140	154	161	72	107	127	139	150	158	73	107	127	139	150	158	106	120	135	146	156	165
$8,000–8,999	102	130	152	172	181	189	84	109	129	141	152	160	84	109	129	141	152	160	106	120	135	146	156	165
$9,000–9,999	114	147	171	195	207	214	96	121	141	153	164	172	96	121	141	153	164	172	106	120	135	146	156	165
$10,000–10,999	125	160	186	213	225	233	108	133	153	165	176	184	108	133	153	165	176	184	106	120	135	146	156	165
$11,000–11,999	137	175	198	222	243	251	120	145	165	177	188	196	120	145	165	177	188	196	106	120	135	146	156	165
$12,000–12,999	144	189	215	248	265	273	132	157	177	189	200	208	132	157	177	189	200	208	106	120	135	146	156	165
$13,000–13,999	144	189	215	248	265	273	144	169	189	201	212	220	144	169	189	201	212	220	106	120	135	146	156	165
$14,000–14,999	144	189	215	248	265	273	156	181	201	213	224	232	156	181	201	213	224	232	106	120	135	146	156	165
$15,000–15,999	144	189	215	248	265	273	168	193	213	225	236	244	168	193	213	225	236	244	106	120	135	146	156	165
$16,000–16,999	144	189	215	248	265	273	180	205	225	237	248	256	180	205	225	237	248	256	106	120	135	146	156	165
$17,000–17,999	144	189	215	248	265	273	192	217	237	249	260	268	192	217	237	249	260	268	106	120	135	146	156	165
$18,000–18,999	144	189	215	248	265	273	204	229	249	261	272	280	204	229	249	261	272	280	106	120	135	146	156	165
$19,000–19,999	144	189	215	248	265	273	216	241	261	273	284	292	216	241	261	273	284	292	106	120	135	146	156	165

Income [1]	Colorado [3]						Connecticut						Dist. of Columbia						Florida [3]					
	Family size (persons)						Family size (persons)						Family size (persons)						Family size (persons)					
	1	2	3	4	5	Over 5	1	2	3&4	5	Over 5		1	2	3&4	5	Over 5		1	2	3&4	5	Over 5	
Under $3,000	35	48	59	59	59	59	44	53	61	71	77		50	59	76	91	105		51	67	79	84	85	
$3,000–3,999	51	66	72	72	72	72	59	72	82	95	103		67	79	101	121	140		68	89	105	112	113	
$4,000–4,999	59	79	85	85	85	85	73	90	102	119	129		84	99	127	152	175		85	111	132	140	142	
$5,000–5,999	67	92	98	98	98	98	88	108	122	142	154		101	119	152	182	210		102	134	158	168	170	
$6,000–6,999	76	92	100	109	117	123	103	127	143	166	180		118	139	178	213	246		119	156	185	196	199	
$7,000–7,999	76	92	100	109	117	123	118	145	163	190	206		135	159	203	243	281		136	179	211	224	227	
$8,000–8,999	76	92	100	109	117	123	132	162	183	213	231		151	179	229	274	316		153	201	238	252	256	
$9,000–9,999	76	92	100	109	117	123	147	180	203	237	257		168	199	254	304	351		170	223	264	280	284	
$10,000–10,999	76	92	100	109	117	123	162	198	224	261	283		185	219	280	335	386		187	246	291	308	312	
$11,000–11,999	76	92	100	109	117	123	176	216	244	285	309		202	239	305	365	421		204	268	317	336	341	
$12,000–12,999	76	92	100	109	117	123	191	234	264	308	334		219	259	331	396	456		221	290	344	364	369	
$13,000–13,999	76	92	100	109	117	123	205	252	284	332	360		236	279	356	426	491		238	313	370	392	398	
$14,000–14,999	76	92	100	109	117	123	220	270	304	355	385		253	299	382	457	526		255	335	397	420	426	
$15,000–15,999	76	92	100	109	117	123	234	288	324	379	411		270	319	407	487	561		272	358	423	448	455	
$16,000–16,999	76	92	100	109	117	123	249	306	344	402	436		287	339	433	517	596		289	380	450	476	483	
$17,000–17,999	76	92	100	109	117	123	263	324	364	426	462		304	359	458	548	631		306	402	476	504	512	
$18,000–18,999	76	92	100	109	117	123	278	342	384	449	487		321	379	484	578	666		323	425	502	532	540	
$19,000–19,999	76	92	100	109	117	123	292	360	404	473	513		338	399	509	609	701		340	447	529	560	569	

Income [1]	Georgia [3]						Hawaii [3]						Idaho [3]						Illinois [3]					
	Family size (persons)						Family size (persons)						Family size (persons)						Family size (persons)					
	1	2	3&4	5	6	Over 6	1	2	3&4	5	Over 5		1	2	3&4	5	Over 5		1	2	3&4	5	Over 5	
Under $3,000	53	84	113	126	138	145	53	84	113	126	138	145	41	55	69	79	82		54	70	80	82	82	
$3,000–3,999	53	84	113	126	138	145	53	84	113	126	138	145	41	55	69	79	82		54	70	80	82	82	
$4,000–4,999	53	84	113	126	138	145	53	84	113	126	138	145	54	72	85	95	98		69	88	98	101	101	
$5,000–5,999	67	84	113	126	138	145	67	84	113	126	138	145	67	89	97	105	114		84	106	116	120	120	
$6,000–6,999	82	98	113	126	138	145	82	98	113	126	138	145	78	89	97	105	114		98	124	134	138	139	
$7,000–7,999	96	112	129	144	156	163	96	112	129	144	156	163	78	89	97	105	114		113	142	153	157	158	
$8,000–8,999	111	127	145	161	174	181	111	127	145	161	174	181	78	89	97	105	114		128	160	172	176	177	
$9,000–9,999	125	142	161	179	192	200	125	142	161	179	192	200	78	89	97	105	114		142	178	191	195	196	
$10,000–10,999	140	157	177	196	210	218	140	157	177	196	210	218	78	89	97	105	114		157	196	210	214	215	
$11,000–11,999	154	172	193	214	228	236	154	172	193	214	228	236	78	89	97	105	114		172	214	229	233	234	
$12,000–12,999	169	187	209	231	246	254	169	187	209	231	246	254	78	89	97	105	114		187	232	248	252	253	
$13,000–13,999	183	202	225	248	264	272	183	202	225	248	264	272	78	89	97	105	114		202	250	267	271	272	
$14,000–14,999	198	217	241	266	282	290	198	217	241	266	282	290	78	89	97	105	114		217	268	286	290	291	
$15,000–15,999	212	232	257	283	300	308	212	232	257	283	300	308	78	89	97	105	114		232	286	305	309	310	
$16,000–16,999	227	247	273	301	318	326	227	247	273	301	318	326	78	89	97	105	114		247	304	324	328	329	
$17,000–17,999	241	262	289	318	336	344	241	262	289	318	336	344	78	89	97	105	114		262	322	343	347	348	
$18,000–18,999	256	277	305	336	354	362	256	277	305	336	354	362	78	89	97	105	114		277	340	362	366	367	
$19,000–19,999	270	292	321	353	372	380	270	292	321	353	372	380	78	89	97	105	114		292	358	381	385	386	

Income [1]	Indiana [3]						Iowa						Kansas [3]						Kentucky [2]					
	Family size (persons)						Family size (persons)						Family size (persons)						Family size (persons)					
	1	2	3&4	5	Over 5		1	2	3&4	5	Over 5		1	2	3&4	5	Over 5		1	2	3&4	5	Over 5	
Under $3,000	57	77	97	107	110		51	63	76	86	88		51	63	76	86	88		53	55	72	78	78	
$3,000–3,999	57	77	97	107	110		51	63	76	86	88		51	63	76	86	88		53	55	72	78	78	
$4,000–4,999	57	77	97	107	110		51	63	76	86	88		51	63	76	86	88		53	55	72	78	78	
$5,000–5,999	57	77	97	107	110		51	63	76	86	88		51	63	76	86	88		53	55	72	78	78	
$6,000–6,999	57	77	97	107	110		51	63	76	86	88		51	63	76	86	88		53	55	72	78	78	
$7,000–7,999	57	77	97	107	110		51	63	76	86	88		51	63	76	86	88		53	55	72	78	78	
$8,000–8,999	57	77	97	107	110		51	63	76	86	88		51	63	76	86	88		53	55	72	78	78	
$9,000–9,999	57	77	97	107	110		51	63	76	86	88		51	63	76	86	88		53	55	72	78	78	
$10,000–10,999	57	77	97	107	110		51	63	76	86	88		51	63	76	86	88		53	55	72	78	78	
$11,000–11,999	57	77	97	107	110		51	63	76	86	88		51	63	76	86	88		53	55	72	78	78	
$12,000–12,999	57	77	97	107	110		51	63	76	86	88		51	63	76	86	88		53	55	72	78	78	
$13,000–13,999	57	77	97	107	110		51	63	76	86	88		51	63	76	86	88		53	55	72	78	78	
$14,000–14,999	57	77	97	107	110		51	63	76	86	88		51	63	76	86	88		53	55	72	78	78	
$15,000–15,999	57	77	97	107	110		51	63	76	86	88		51	63	76	86	88		53	55	72	78	78	
$16,000–16,999	57	77	97	107	110		51	63	76	86	88		51	63	76	86	88		53	55	72	78	78	
$17,000–17,999	57	77	97	107	110		51	63	76	86	88		51	63	76	86	88		53	55	72	78	78	
$18,000–18,999	57	77	97	107	110		51	63	76	86	88		51	63	76	86	88		53	55	72	78	78	
$19,000–19,999	57	77	97	107	110		51	63	76	86	88		51	63	76	86	88		53	55	72	78	78	

Income [1]	Louisiana [2]						Maine						Maryland						Massachusetts					
	Family size (persons)						Family size (persons)						Family size (persons)						Family size (persons)					
	1	2	3&4	5	6	Over 6	1	2	3&4	5	6	Over 6	1	2	3&4	5	6	Over 6	1	2,3&4	5 and over			
Under $3,000	33	49	64	64	64	64	40	44	53	53	53	53	33	42	54	56	56	56	13	17	22			
$3,000–3,999	41	55	69	69	69	69	40	44	53	53	53	53	33	42	54	56	56	56	13	17	22			
$4,000–4,999	54	72	85	85	85	85	40	44	53	53	53	53	33	42	54	56	56	56	13	17	22			
$5,000–5,999	67	89	97	97	97	97	40	44	53	53	53	53	33	42	54	56	56	56	13	17	22			
$6,000–6,999	78	89	97	105	114	114	40	44	53	53	53	53	33	42	54	56	56	56	13	17	22			
$7,000–7,999	78	89	97	105	114	114	40	44	53	53	53	53	33	42	54	56	56	56	13	17	22			
$8,000–8,999	78	89	97	105	114	114	40	44	53	53	53	53	33	42	54	56	56	56	13	17	22			
$9,000–9,999	78	89	97	105	114	114	40	44	53	53	53	53	33	42	54	56	56	56	13	17	22			
$10,000–10,999	78	89	97	105	114	114	40	44	53	53	53	53	33	42	54	56	56	56	13	17	22			
$11,000–11,999	78	89	97	105	114	114	40	44	53	53	53	53	33	42	54	56	56	56	13	17	22			
$12,000–12,999	78	89	97	105	114	114	40	44	53	53	53	53	33	42	54	56	56	56	13	17	22			
$13,000–13,999	78	89	97	105	114	114	40	44	53	53	53	53	33	42	54	56	56	56	13	17	22			
$14,000–14,999	78	89	97	105	114	114	40	44	53	53	53	53	33	42	54	56	56	56	13	17	22			
$15,000–15,999	78	89	97	105	114	114	40	44	53	53	53	53	33	42	54	56	56	56	13	17	22			
$16,000–16,999	78	89	97	105	114	114	40	44	53	53	53	53	33	42	54	56	56	56	13	17	22			
$17,000–17,999	78	89	97	105	114	114	40	44	53	53	53	53	33	42	54	56	56	56	13	17	22			
$18,000–18,999	78	89	97	105	114	114	40	44	53	53	53	53	33	42	54	56	56	56	13	17	22			
$19,000–19,999	78	89	97	105	114	114	40	44	53	53	53	53	33	42	54	56	56	56	13	17	22			

Income [1]	Michigan						Minnesota [3]					
	Family size (persons)						Family size (persons)					
	1	2	3	4	5	Over 5	1	2	3,4&5			Over 5
Under $3,000	53	69	84	94	94	94	27	35	43			43
$3,000–3,999	53	69	84	94	94	94	27	35	43			43
$4,000–4,999	53	69	84	94	94	94	27	35	43			43
$5,000–5,999	53	69	84	94	94	94	27	35	43			43
$6,000–6,999	53	69	84	94	94	94	27	35	43			43
$7,000–7,999	53	69	84	94	94	94	27	35	43			43
$8,000–8,999	53	69	84	94	94	94	27	35	43			43
$9,000–9,999	53	69	84	94	94	94	27	35	43			43
$10,000–10,999	53	69	84	94	94	94	27	35	43			43
$11,000–11,999	53	69	84	94	94	94	27	35	43			43
$12,000–12,999	53	69	84	94	94	94	27	35	43			43
$13,000–13,999	53	69	84	94	94	94	27	35	43			43
$14,000–14,999	53	69	84	94	94	94	27	35	43			43
$15,000–15,999	53	69	84	94	94	94	27	35	43			43
$16,000–16,999	53	69	84	94	94	94	27	35	43			43
$17,000–17,999	53	69	84	94	94	94	27	35	43			43
$18,000–18,999	53	69	84	94	94	94	27	35	43			43
$19,000–19,999	53	69	84	94	94	94	27	35	43			43

Income [1]	Mississippi [2]						Missouri [3]						Nebraska [3]						Nevada [3]					
	Family size (persons)						Family size (persons)						Family size (persons)						Family size (persons)					
	1	2	3&4	5	6	Over 6	1	2	3&4	5	Over 5		1	2	3&4	5	Over 5		1	2	3&4	5	Over 5	
Under $3,000	46	55	61	61	61	61	33	40	44	44	44		44	54	72	77	77		46	56	72	72	72	
$3,000–3,999	59	78	86	86	86	86	41	49	53	53	53		55	69	91	97	97		59	72	91	91	91	
$4,000–4,999	72	86	107	107	107	107	53	64	69	69	69		67	84	110	118	118		72	89	110	110	110	
$5,000–5,999	84	101	127	134	134	134	64	76	85	85	85		78	97	129	138	138		84	104	129	129	129	
$6,000–6,999	96	116	146	156	161	161	76	89	98	98	98		89	110	146	156	156		96	118	146	146	146	
$7,000–7,999	107	130	163	176	181	181	86	101	110	110	110		100	123	163	174	174		107	132	163	163	163	
$8,000–8,999	118	143	179	193	200	200	96	112	121	121	121		110	136	179	191	191		118	145	179	179	179	
$9,000–9,999	129	156	196	212	219	219	105	123	133	133	133		121	149	196	209	209		129	159	196	196	196	
$10,000–10,999	141	170	213	230	238	238	115	134	144	144	144		132	162	213	227	227		141	173	213	213	213	
$11,000–11,999	152	183	230	248	257	257	124	145	156	156	156		143	176	230	245	245		152	187	230	230	230	
$12,000–12,999	163	197	246	266	276	276	134	156	167	167	167		154	189	246	263	263		163	201	246	246	246	
$13,000–13,999	175	210	263	284	294	294	143	167	179	179	179		165	203	263	281	281		175	215	263	263	263	
$14,000–14,999	186	224	280	302	313	313

1976 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 (truck) may be added to the table amount except in the District of Columbia, Vermont and West Virginia where the deduction is limited to the tax paid at the general sales tax rate. See page 13 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 [3]						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	$32	$41	$46	$52	$53	$56	$38	$51	$53	$65	$65	$67
$3,000–$3,999	86	104	124	135	135		45	58	65	72	74	79	39	51	57	63	65	70	47	62	66	78	79	82
$4,000–$4,999	100	123	144	159	159		53	68	76	83	87	93	46	59	67	73	77	82	55	72	77	89	92	96
$5,000–$5,999	113	141	163	181	182		59	77	85	94	99	106	52	67	76	83	87	94	62	81	88	99	104	109
$6,000–$6,999	125	158	181	201	204		65	85	95	103	111	118	57	74	84	91	97	105	69	90	98	108	116	121
$7,000–$7,999	136	173	198	220	225		71	93	104	112	122	130	62	81	92	99	107	115	75	98	107	116	127	133
$8,000–$8,999	147	185	214	238	246		77	100	113	121	132	141	67	87	100	107	116	125	81	105	116	124	137	144
$9,000–$9,999	157	203	230	256	266		83	107	121	129	142	152	72	93	107	114	124	135	87	112	125	132	147	154
$10,000–$10,999	167	217	244	273	285		88	114	129	137	151	162	77	99	114	121	132	144	92	119	133	139	156	164
$11,000–$11,999	176	230	258	289	304		93	121	137	145	160	172	81	105	121	127	140	153	97	126	141	146	165	174
$12,000–$12,999	185	243	272	305	322		98	127	144	152	169	182	85	110	127	133	148	162	102	133	149	153	174	183
$13,000–$13,999	194	256	285	320	340		103	133	151	159	178	191	89	115	133	139	156	170	107	139	156	159	182	192
$14,000–$14,999	202	269	298	335	358		107	139	158	166	187	200	93	120	139	145	163	178	112	145	163	165	190	201
$15,000–$15,999	210	281	311	350	375		111	145	165	173	195	209	97	125	145	151	170	185	117	151	170	171	198	210
$16,000–$16,999	218	293	323	364	392		115	151	172	179	203	218	101	130	151	157	177	194	122	157	177	177	206	219
$17,000–$17,999	226	305	335	378	408		119	156	179	185	211	227	105	135	157	163	184	202	126	163	184	184	214	227
$18,000–$18,999	234	316	347	392	424		123	161	185	191	219	235	108	140	162	168	190	209	130	168	191	191	222	235
$19,000–$19,999	241	327	359	405	440		127	166	191	197	226	243	111	144	167	173	196	216	134	173	197	197	229	243

Income [1]	New Jersey	New Mexico [2]						New York [4]						North Carolina [5]						North Dakota						Ohio [2]						Oklahoma [2]					
	Family size (persons)							Family size (persons)						Family size (persons)						Family size (persons)						Family size (persons)						Family size (persons)					
	4 or under	5 and over	1	2	3	4	5	Over 5	1&2	3	4	5	Over 5	1	2	3&4	5	Over 5	1&2	3&4	5	Over 5	1&2	3&4	5	Over 5	1	2	3&4	5	Over 5	1	2	3&4	5	Over 5
Under $3,000	$28	$37	$58	$77	$78	$92	$92	$92	$37	$44	$53	$56	$56	$46	$53	$66	$72	$72	$34	$41	$42	$42	$27	$33	$33	$34	$25	$29	$35	$38	$38
$3,000–$3,999	38	47	71	94	96	111	111	113	49	57	66	71	71	56	65	81	89	90	44	52	55	55	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	65	78	95	105	107	54	63	66	67	44	52	54	56	36	44	51	56	58
$5,000–$5,999	56	67	94	123	129	143	148	153	70	81	90	97	97	74	91	108	120	123	63	73	77	78	52	61	64	66	41	50	58	64	66
$6,000–$6,999	65	76	104	135	144	157	163	171	80	92	101	109	109	82	102	120	133	138	71	83	88	89	60	70	74	76	45	56	64	72	74
$7,000–$7,999	74	85	113	147	158	170	179	188	90	102	111	120	120	89	112	131	146	152	79	92	98	100	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	96	122	141	159	166	87	101	108	111	75	86	92	94	53	66	76	86	89
$9,000–$9,999	90	102	131	169	184	195	209	220	108	122	130	141	142	103	131	151	171	179	95	110	118	121	82	94	101	105	57	71	82	93	96
$10,000–$10,999	98	110	139	179	196	206	223	235	117	132	139	151	154	109	140	161	182	192	103	118	127	131	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	115	149	171	193	204	110	126	136	141	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	121	158	180	204	216	117	134	145	151	103	117	128	132	68	86	97	111	117
$13,000–$13,999	122	134	162	208	231	237	263	278	144	160	165	180	187	127	167	189	215	228	124	142	154	161	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	133	175	197	225	239	131	150	163	171	117	131	144	150	74	96	107	123	129
$15,000–$15,999	138	148	176	226	253	256	289	304	159	183	183	198	209	139	183	205	235	250	138	158	172	180	124	138	152	159	77	100	112	129	135
$16,000–$16,999	146	155	183	235	263	265	301	317	168	187	185	207	220	144	191	213	245	261	145	165	181	189	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	149	199	221	254	272	152	172	189	198	135	152	168	177	83	108	121	139	147
$18,000–$18,999	161	169	196	251	283	283	324	342	184	204	204	223	240	154	207	229	263	282	158	179	197	207	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	159	214	237	272	292	164	186	205	216	148	165	184	193	88	116	129	149	159

Income [1]	Pennsylvania	Rhode Island [2]					South Carolina						South Dakota [2]						Tennessee [3]						Texas [3]					
	Family size (persons)						Family size (persons)						Family size (persons)						Family size (persons)						Family size (persons)					
	4 or under	5 and over	1&2	3	4	5	Over 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	$24	$31	$39	$47	$56	$57	$57		$52	$61	$73	$80	$80	$52	$65	$71	$81	$81	$83	$52	$60	$74	$81	$81	$32	$41	$44	$44		
$3,000–$3,999	33	40	52	61	71	74	74		63	76	90	99	99	64	81	88	99	99	105	64	76	91	101	102	42	52	56	56		
$4,000–$4,999	42	49	65	74	84	89	89		73	90	105	116	118	75	95	104	115	117	125	74	90	107	118	121	51	62	67	68		
$5,000–$5,999	50	58	77	87	97	103	103		83	102	119	132	135	84	107	118	130	134	144	84	103	121	135	138	59	71	78	79		
$6,000–$6,999	58	67	88	99	109	117	117		91	114	132	147	151	93	119	132	144	150	161	93	115	134	150	155	67	80	88	89		
$7,000–$7,999	66	75	99	111	120	130	130		99	125	144	161	167	102	130	145	157	165	178	101	127	147	165	171	75	89	98	99		
$8,000–$8,999	74	83	110	122	131	142	144		107	136	156	174	182	110	141	157	169	179	194	109	138	159	179	187	83	97	107	109		
$9,000–$9,999	82	91	121	133	142	154	157		114	146	167	187	196	118	151	169	181	193	210	117	149	170	192	202	90	105	116	118		
$10,000–$10,999	90	99	132	144	152	166	170		121	156	178	200	210	125	161	181	192	207	225	126	159	181	205	216	97	113	125	127		
$11,000–$11,999	98	107	143	155	163	178	183		128	166	189	213	224	132	171	192	204	220	240	131	169	192	218	230	104	120	133	136		
$12,000–$12,999	106	114	153	165	172	189	196		134	175	198	224	237	139	179	203	213	233	254	138	179	202	230	244	111	128	141	145		
$13,000–$13,999	114	121	163	175	182	200	209		140	184	208	235	250	146	188	213	223	245	268	145	188	212	242	257	118	134	149	153		
$14,000–$14,999	122	128	173	185	191	211	221		146	193	217	246	262	153	197	223	233	257	281	151	197	222	253	270	125	141	157	161		
$15,000–$15,999	130	135	183	195	200	222	233		152	202	226	257	274	159	205	233	242	269	294	157	206	231	264	283	132	148	165	169		
$16,000–$16,999	138	142	193	205	210	232	245		158	210	235	267	286	165	213	243	251	280	307	163	214	241	275	295	139	155	173	177		
$17,000–$17,999	146	149	203	215	218	242	257		163	218	244	277	298	171	221	253	260	291	320	169	224	249	286	307	145	162	180	185		
$18,000–$18,999	153	156	213	225	226	252	269		168	226	252	287	310	177	229	262	269	302	333	175	232	258	296	318	151	168	187	193		
$19,000–$19,999	160	163	222	234	235	262	281		173	234	260	297	321	182	236	271	278	313	345	180	240	267	306	330	157	174	194	201		

Income [1]	Utah [7]						Vermont						Virginia [3]						Washington [8]						West Virginia						Wisconsin						Wyoming [2]					
	Family size (persons)						Family size (persons)						Family size (persons)						Family size (persons)						Family size (persons)						Family size (persons)						Family size (persons)					
	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	$61	$80	$83	$98	$98	$98	$16	$20	$25	$30	$30		$43	$50	$63	$69	$70		$59	$79	$81	$98	$98	$98	$36	$42	$52	$57	$57		$40	$47	$48	$48			$39	$51	$53	$62	$62	$62
$3,000–$3,999	75	98	103	118	118	122	20	26	32	38	38		52	63	78	85	88		74	97	102	118	119	122	45	53	65	71	71		51	60	62	63			48	63	65	75	76	78
$4,000–$4,999	88	114	121	135	139	145	24	31	38	46	46		61	75	91	101	104		86	114	120	137	141	145	52	63	78	84	85		61	73	75	77			56	73	77	87	89	92
$5,000–$5,999	100	129	138	153	158	165	28	36	44	52	53		69	86	103	115	119		98	129	138	153	161	166	59	73	86	96	97		71	84	88	91			64	82	88	97	101	106
$6,000–$6,999	111	143	154	168	176	185	32	41	49	58	59		76	96	114	128	133		109	143	154	169	179	186	66	82	96	107	109		81	95	100	104			71	91	98	107	113	118
$7,000–$7,999	121	156	169	182	193	203	35	46	54	64	66		83	106	125	141	147		119	156	169	183	197	205	72	90	105	118	121		90	106	112	117			77	99	107	116	124	130
$8,000–$8,999	131	168	183	195	210	221	38	51	59	70	72		90	115	135	153	160		129	168	184	197	214	224	78	98	114	128	132		99	116	123	129			83	107	116	125	134	141
$9,000–$9,999	141	180	197	208	225	238	41	55	64	76	78		96	124	145	164	172		139	180	198	210	230	241	84	106	122	138	143		107	126	134	141			89	115	125	133	144	152
$10,000–$10,999	150	191	211	220	240	255	44	59	69	81	84		102	132	154	175	184		149	192	212	224	246	259	90	113	130	147	153		115	136	145	153			95	122	134	140	154	163
$11,000–$11,999	159	202	223	231	255	271	47	63	74	86	89		108	140	163	186	196		157	202	225	234	261	275	94	121	138	155	165		123	145	155	165			101	129	142	148	163	173
$12,000–$12,999	167	212	235	242	269	287	50	67	78	91	95		114	148	172	196	208		166	213	238	245	276	291	99	128	145	165	173		131	154	165	176			106	136	150	155	172	183
$13,000–$13,999	175	222	247	253	283	302	52	71	83	96	100		119	156	180	206	219		175	224	251	256	291	307	104	135	152	174	183		139	163	175	187			111	142	158	162	181	193
$14,000–$14,999	183	232	259	265	296	317	55	75	87	101	106		124	164	188	216	230		184	234	263	267	305	323	109	142	159	182	192		147	172	185	198			116	148	165	169	190	202
$15,000–$15,999	191	242	270	273	309	331	57	79	91	106	111		129	172	196	225	240		192	244	275	277	319	338	114	148	166	190	201		154	181	195	209			121	154	172	175	199	211
$16,000–$16,999	199	251	281	282	322	345	60	83	96	110	116		134	179	204	234	250		200	254	287	287	332	353	119	154	173	198	210		161	190	205	220			126	160	179	181	207	220
$17,000–$17,999	207	260	292	293	334	359	62	87	100	115	121		139	186	212	243	260		207	263	298	298	345	368	123	160	180	206	219		168	198	215	231			131	166	186	187	215	229
$18,000–$18,999	214	269	303	303	346	373	65	91	104	119	126		144	193	219	252	270		214	272	309	308	358	382	127	166	186	214	228		175	205	224	241			138	172	193	193	223	238
$19,000–$19,999	221	277	313	313	358	386	67	94	108	124	131		149	200	226	261	280		221	281	320	320	370	396	131	172	192	221	236		182	214	233	251			140	177	200	200	231	248

[1] Total of adjusted gross income (Form 1040, line 15c) and nontaxable receipts such as social security, veteran's, railroad retirement benefits, workmen's compensation, untaxed portion of long-term capital gains, disability income exclusion (sick pay), dividends exclusion, unemployment compensation and public assistance payments.

[2] Local sales taxes are not included. An add 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.

[4] Local sales taxes are not included. If paid all year add 25 percent of the table amount for each 1 percent of local sales tax rate. Otherwise use a proportionate amount. For New York City add 102 percent of the table amount to include personal services taxed after February 29, 1976.

[5] Local sales taxes are included. Taxpayers not paying local sales tax should use 75 percent of the amount allowed.

[6] Local sales taxes are not included. Add the amount paid.

[7] Local ¾ percent sales taxes are included. Add 5 percent of the table amount if the ¼ percent county sales tax for transportation is paid all year (Davis, Salt Lake and Weber). Otherwise add a proportionate amount (see footnote 2).

[8] Local ½ percent sales taxes are included. If the ½ of 1 percent sales tax for public transportation is paid all year (Grays Harbor and King Counties) add 6 percent to the table amount. Otherwise add a proportionate amount (see footnote 2).

To Call IRS Toll Free for Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area

Caution: *"Toll-free" is a telephone call for which you pay only local charges and no long-distance charge is involved. Therefore, please use a local city number only if it is not a long-distance call for you. Otherwise, use the general toll-free number provided.*

To help us provide courteous responses and accurate information, IRS occasionally monitors telephone calls. No record is maintained of the taxpayer's name; address or social security number.

Tax Advice to Taxpayers.—We are happy to assist you by answering questions to help you prepare your return. But you should know that you are responsible for the accuracy of your return and for the payment of the correct tax. If we do make an error, you are still responsible for the payment of the correct tax, and we are generally required by law to charge interest.

ALABAMA
Birmingham, 252–1155
Decatur, 355–1855
Huntsville, 539–2751
Mobile, 433–5532
Montgomery, 264–8441
Muscle Shoals Area, 767–0301
Tusoaloosa, 758–4434
Elsewhere in Alabama, 800–292–6300

ALASKA
Anchorage, 276–1040
Elsewhere in Alaska, call operator and ask for Zenith 3700

ARIZONA
Phoenix, 257–1233
Tucson, 624–8751
Elsewhere in Arizona, 800–352–6911

ARKANSAS
Little Rock, 376–4401
Elsewhere in Arkansas, 800–482–9350

CALIFORNIA
Please call your toll-free telephone number shown in the white pages of your local telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Assistance.

COLORADO
Denver, 825–7041
Elsewhere in Colorado, 800–332–2060

CONNECTICUT
Bridgeport, 576–1433
Hartford, 249–8251
Stamford, 348–6235
Elsewhere in Connecticut, 1–800–842–1120

DELAWARE
Wilmington, 571–6400
Elsewhere in Delaware, 800–292–9575

DISTRICT OF COLUMBIA
Call 488–3100

FLORIDA
Fort Lauderdale, 491–3311
Jacksonville, 354–1760
Miami, 358–5072
Orlando, 422–2550
Pensacola, 434–5215
St. Petersburg, 576–7400
Tampa, 223–9741
West Palm Beach, 655–7250
Elsewhere in Florida, 1–800–342–8300

GEORGIA
Atlanta, 522–0050
Augusta, 724–9946
Columbus, 327–7491
Macon, 746–4993
Savannah, 355–1045
Elsewhere in Georgia, 1–800–222–1040

HAWAII
Hilo, 935–4895
Honolulu, 546–8660
Kauai, 245–2731
Lanai, call operator and ask for Enterprise 8036
Maui, 244–0685
Molokai, call operator and ask for Enterprise 8034

IDAHO
Boise, 336–1040
Elsewhere in Idaho, 800–632–5990

ILLINOIS
Chicago, 435–1040
Elsewhere in area code 312 (except city of Chicago) and residents in Joliet Region Telephone Directory, 800–972–5400
Springfield, 789–4220
Elsewhere in all other locations in Illinois, 800–252–2921

INDIANA
Evansville, 424–6481
Fort Wayne, 423–2331
Gary, 938–0560
Hammond, 938–0560
Indianapolis 635–2275
Muncie, 288–4594
South Bend, 232–3981
Terre Haute, 232–9421
Elsewhere in Indiana, 800–382–9740

IOWA
Cedar Rapids, 366–8771
Des Moines, 284–4850
Elsewhere in Iowa, 800–362–2600

KANSAS
Kansas City, 722–2910
Topeka, 357–5311
Wichita, 263–2161
Elsewhere in Kansas, 800–362–2190

KENTUCKY
Lexington, 255–2333
Louisville, 584–1361
Northern Kentucky (Cincinnati local dialing area), 621–6281
Elsewhere in Kentucky, 800–292–6570

LOUISIANA
Baton Rouge, 387–2206
New Orleans, 581–2440
Shreveport, 424–6301
Elsewhere in Louisiana, 800–362–6900

MAINE
Augusta, 622–7101
Portland, 775–7401
Elsewhere in Maine, 1–800–452–8750

MARYLAND
Baltimore, 962–2590
Prince Georges County, 488–3100
Montgomery County, 488–3100
Elsewhere in Maryland, 800–492–0460

MASSACHUSETTS
Boston, 523–1040
Brockton, 580–1770
Fitchburg, 345–1031
Lawrence, 682–4344
Lowell, 957–4470
New Bedford, 996–3111
Springfield, 785–1201
Worcester, 757–2712
Elsewhere in Massachusetts, 1–800–392–6288

MICHIGAN
Ann Arbor, 769–9850
Detroit, 237–0800
Flint, 767–8830
Grand Rapids, 774–8300
Lansing, 394–1550
Mount Clemens, 469–4200
Muskegon, 726–4971
Pontiac, 858–2530
Elsewhere in area code 313, call 800–462–0830
Elsewhere in area codes 517, 616, and 906, call 800–482–0670

MINNESOTA
Minneapolis, 291–1422
St. Paul, 291–1422
Elsewhere in Minnesota, 800–652–9062

MISSISSIPPI
Biloxi, 868–2122
Gulfport, 868–2122
Jackson, 948–4500
Elsewhere in Mississippi, 1–800–222–8070

MISSOURI
Columbia, 443–2491
Jefferson City, 635–9141
Joplin, 781–8500
Kansas City, 474–0350
St. Joseph, 364–3111
St. Louis, 342–1040
Springfield, 887–5000
Elsewhere in Missouri, 800–392–4200

MONTANA
Helena, 443–2320
Elsewhere in Montana, 800–332–2275

NEBRASKA
Lincoln, 475–3611
Omaha, 422–1500
Elsewhere in Nebraska, 800–642–9960

NEVADA
Las Vegas, 385–6291
Reno, 784–5521
Elsewhere in Nevada, 800–492–6552

NEW HAMPSHIRE
Manchester, 668–2100
Portsmouth, 436–8810
Elsewhere in New Hampshire, 1–800–582–7200

NEW JERSEY
Camden, 966–7333
Hackensack, 487–8981
Jersey City, 622–0600
Newark, 622–0600
Paterson, 279–9400
Trenton, 394–7113
Elsewhere in New Jersey, 800–242–6750

NEW MEXICO
Albuquerque, 766–3401
Elsewhere in New Mexico, 800–432–6880

NEW YORK
Albany District (Eastern Upstate New York)
Albany, 449–3120
Poughkeepsie, 452–7800
Elsewhere in Eastern Upstate New York, 1–800–342–3700

Brooklyn District
Brooklyn, 596–3770
Nassau, 248–3620
Queens, 596–3770
Suffolk, 724–5000

Buffalo District (Western Upstate New York)
Binghamton, 772–1540
Buffalo, 855–3955
Niagara Falls, 285–9361
Rochester, 263–6770
Syracuse, 425–8111
Utica, 797–2550
Elsewhere in Western Upstate New York, 1–800–462–1560

Manhattan District
Bronx, 732–0100
Manhattan, 732–0100
Rockland County, 352–8900
Staten Island, 732–0100
Westchester County: North (Peekskill Area), 739–9191
South (Mt. Vernon, New Rochelle, White Plains—Yonkers Area), 212–732–0100

NORTH CAROLINA
Charlotte, 372–7750
Greensboro, 274–3711
Raleigh, 828–6278
Elsewhere in North Carolina, 800–822–8800

NORTH DAKOTA
Fargo, 293–0650
Elsewhere in North Dakota, 800–342–4710

OHIO
Akron, 253–1141
Canton, 455–6781
Cincinnati, 621–6281
Cleveland, 522–3000
Columbus, 228–0520
Dayton, 228–0557
Elyria, 323–8090
Lima, 228–6037
Lorain, 933–9591
Mansfield, 524–2095
Toledo, 255–7420
Youngstown, 746–1811
Elsewhere in Northern Ohio, 800–362–9050
Elsewhere in Southern Ohio, 800–582–1700

OKLAHOMA
Oklahoma City, 231–5121
Tulsa, 583–5121
Elsewhere in Oklahoma, 800–962–3456

OREGON
Eugene, 485–8285
Medford, 779–3375
Portland, 221–3960
Salem, 581–8720
Elsewhere in Oregon, 800–452–1980

PENNSYLVANIA
Allentown, 437–6966
Bethlehem, 437–6966
Erie, 456–6831
Harrisburg, 783–8700
Philadelphia, 574–9900
Pittsburgh, 281–0112
Elsewhere in area codes 215 and 717, call 800–462–4000
Elsewhere in area codes 412 and 814, call 800–242–0250

RHODE ISLAND
Block Island, call operator and ask for Enterprise 1040
Burrillville — Gloucester, 568–3100
Hope Valley—South County, 539–2361
Newport, 847–2463
Providence, 274–1040
Tiverton—Little Compton, 624–6647
Woonsocket, 722–9245

SOUTH CAROLINA
Charleston, 722–1601
Columbia, 799–1040
Greenville, 242–5434
Elsewhere in South Carolina, 1–800–922–8810

SOUTH DAKOTA
Aberdeen, 225–9112
Rapid City, 348–9400
Sioux Falls, 334–6600
Elsewhere in South Dakota, 800–592–1870

TENNESSEE
Chattanooga, 892–3010
Johnson City, 929–0181
Knoxville, 637–0190
Memphis, 522–1250
Nashville, 259–4601
Elsewhere in Tennessee, 800–342–8420

TEXAS
Amarillo, 376–2184
Austin, 472–1974
Beaumont, 835–5076
Dallas, 742–2440
El Paso, 543–7572
Ft. Wor

Where to Send Your Order for Free Forms and Publications.—Send your order to the "Forms Distribution Center" for your State. If there is more than one Center for your State, send the order to the Center nearest you.

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Alaska—Anchorage, AK 99510

Arizona—P.O. Box 12626, Fresno, CA 93778

Arkansas—P.O. Box 2924, Austin, TX 78769

California—P.O. Box 12626, Fresno, CA 93778

Colorado—P.O. Box 2924, Austin, TX 78769

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Florida—Jacksonville, FL 32202

Georgia—Caller No. 848, Atlanta, GA 30301

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Illinois—P.O. Box 5070, Kansas City, MO 64132

Indiana—P.O. Box 636, Florence, KY 41042

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Kansas—P.O. Box 2924, Austin, TX 78769

Kentucky—P.O. Box 636, Florence, KY 41042

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Maine—Augusta, ME 04330

Maryland—P.O. Box 25866, Richmond, VA 23260

Massachusetts—P.O. Box 9040, Boston, MA 02203

Michigan—P.O. Box 636, Florence, KY 41042

Minnesota—P.O. Box 5070, Kansas City, MO 64132

Mississippi—Jackson, MS 39202

Missouri—P.O. Box 5070, Kansas City, MO 64132

Montana—Helena, MT 59601

Nebraska—P.O. Box 5070, Kansas City, MO 64132

Nevada—Reno, NV 89502

New Hampshire—Portsmouth, NH 03801

New Jersey—P.O. Box 25866, Richmond, VA 23260

New Mexico—P.O. Box 2924, Austin, TX 78769

New York—Albany, NY 12206
P.O. Box 1040, Brooklyn, NY 11232
Buffalo, NY 14202

North Carolina—Greensboro, NC 27401

North Dakota—P.O. Box 5070, Kansas City, MO 64132

Ohio—P.O. Box 636, Florence, KY 41042

Oklahoma—P.O. Box 2924, Austin, TX 78769

Oregon—Portland, OR 97204

Pennsylvania—P.O. Box 25866, Richmond, VA 23260

Rhode Island—Providence, RI 02903

South Carolina—Columbia, SC 29201

South Dakota—P.O. Box 5070, Kansas City, MO 64132

Tennessee—Nashville, TN 37203

Texas—P.O. Box 2924, Austin, TX 78769

Utah—P.O. Box 12626, Fresno, CA 93778

Vermont—Burlington, VT 05401

Virginia—P.O. Box 25866, Richmond, VA 23260

Washington—Seattle, WA 98174

West Virginia—P.O. Box 636, Florence, KY 41042

Wisconsin—P.O. Box 5070, Kansas City, MO 64132

Wyoming—P.O. Box 2924, Austin, TX 78769

Foreign Addresses—Taxpayers with legal residence in foreign countries: If European APO, send order blank to: IRS, P.O. Box 1040, Brooklyn, NY 11232. If Pacific APO, send order blank to: IRS, P.O. Box 12626, Fresno, CA 93778. Send letter requests for other forms and publications to: Director, Office of International Operations, Internal Revenue Service, Washington, DC 20225.

Guam—Agana, GU 96910

Puerto Rico—Director's Representative, U.S. Internal Revenue Service, 255 Ponce de Leon Avenue, Hato Rey, PR 00917

Virgin Islands—Department of Finance Tax Division, Charlotte Amalie, St. Thomas, VI 00801

How To Get Forms

Generally, we mail forms and schedules directly to you based on what seems to be right for you. 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 B for gross dividends and other distributions on stock in excess of $400, and for interest income in excess of $400, and for answering the Foreign Accounts or Foreign Trust Questions;
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;
Schedules R&RP credit for the elderly; and
Schedule SE for reporting net earnings from self-employment;

These forms are available only at Internal Revenue Service offices:

Form 1040-ES for making estimated tax payments.
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, Disability Income Exclusion (Sick Pay);
Form 2441, Credit for Child Care Expenses;
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, and Foreign Trusts;
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;
Form 4831 for reporting rental income;
Form 4832, Asset Depreciation Range (for determining a reasonable allowance for depreciation of designated classes of assets);
Form 4835 for reporting farm rental income and expenses;
Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return;
Form 4972, Special 10-year Averaging Method; and
Form 5329, Return for Individual Retirement Savings Arrangement.

Some helpful publications you can send for using the order blank are:

17 Your Federal Income Tax
54 Tax Guide For U.S. Citizens Abroad
334 Tax Guide for Small Business
501 Exemptions and Dependents
502 Medical Expenses
503 Child Care and Disabled Dependent Care
504 Tax Information for Divorced or Separated Individuals
506 Computing Your Tax Under the Income Averaging Method
521 Moving Expenses
522 Tax Information on Disability Payments
523 Selling or Purchasing Your Home
524 Tax Credit for the Elderly
526 Deductions for Contributions
529 Miscellaneous Deductions and Credits
530 Tax Information for Homeowners
545 Interest Expense
552 Recordkeeping Requirements
553 Highlights of 1976 Changes in the Tax Law
554 Tax Benefits for Older Americans

Other publications and forms referred to in the Instructions are available without cost 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 on page 38 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 E (1040)	2106	3903	4797	4972	Pub. 503	Pub. 529
Instructions for 1040, Schedules, and Form 2441	Schedule F (1040)	2120	4136	4798	5329 Instructions	Pub. 504	Pub. 530
1040A	Schedule G (1040)	2210	4137	4831	Pub. 17	Pub. 506	Pub. 545
1040A Instructions	Schedules R&RP (1040)	2440	4562	4832	Pub. 54	Pub. 521	Pub. 552
Schedules A&B (1040)	Schedule SE (1040)	2441	4683	4832 Instructions	Pub. 334	Pub. 522	Pub. 553
Schedule C (1040)	1040-ES	3468	4684	4835	Pub. 501	Pub. 523	Pub. 554
Schedule D (1040)	Form 1310	3468 Instructions	4684 Instructions	4868	Pub. 502	Pub. 524	Pub. 526

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DETACH AT THIS LINE

Enter your name and address on this label. It will be used to speed your order for forms to you.

Name

Number and street

City or town, State and ZIP code

☆ U.S. GOVERNMENT PRINTING OFFICE : 1976—O-218-362 36-1004130

Short Form **1040A** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return 1976** This space for IRS use only

Please print or type

Name (If joint return, give first names and initials of both) | Last name | Your social security number

Present home address (Number and street, including apartment number, or rural route) | For Privacy Act Notification, see page 12 of Instructions. | Spouse's social security no.

City, town or post office, State and ZIP code | Occupation: Yours ▶ Spouse's ▶

Filing Status

1 ☐ Single (Check only ONE box)
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. See page 6 of Instructions to see if you qualify ▶
5 ☐ Qualifying widow(er) with dependent child (Year spouse died ▶ 19). See page 6 of Instructions.

Exemptions

6a Regular ☐ Yourself ☐ Spouse Enter number of boxes checked ▶
b First names of your dependent children who lived with you (Enter number) ▶
c Number of other dependents (from line 7) ▶
d Total (add lines 6a, b, and c) ▶
e Age 65 or older . ☐ Yourself ☐ Spouse Enter number of boxes checked ▶
Blind . . . . ☐ Yourself ☐ Spouse
f Total (add lines 6d and e) ▶

7 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 furnished for dependent's support: By YOU. If 100% write ALL.	By OTHERS including dependent.
				$	$

Attach Copy B of Forms W-2 and Check or Money Order Here

8 **Presidential Election Campaign Fund** . . ▶ Do you wish to designate $1 of your taxes for this fund? . Yes ☐ No ☐ If joint return, does your spouse wish to designate $1? . Yes ☐ No ☐ Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

9 Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see page 9 of Instructions) . . . 9
10a Dividends (if over $400, see Instructions at top of page 4) . . . 10b Less exclusion . . . Balance ▶ 10c
11 Interest income (if over $400, see Instructions at top of page 4) . . . 11
12 Total (add lines 9, 10c, and 11). (If less than $8,000 see page 2 of Instructions on "Earned Income Credit.") . . . 12

▶ If you have dividend or interest income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 11 of Instructions.

Form 1040A (1976) **If you want IRS to figure your tax, see page 10 of Instructions.** Page 2

Standard Deduction

13a Enter amount from line 12 . . . 13a
b If you checked the box on line . . . { 2 or 5, enter the greater of $2,100 OR 16% of line 13a—but not more than $2,800 / 1 or 4, enter the greater of $1,700 OR 16% of line 13a—but not more than $2,400 / 3, enter the greater of $1,050 OR 16% of line 13a—but not more than $1,400 } . . . 13b
c Subtract line 13b from line 13a and enter difference . . . 13c
14 Multiply total number of exemptions claimed on line 6f by $750 . . . 14
15 Taxable income. Subtract line 14 from line 13c and enter difference . . . 15
16 Tax { If line 15 is $20,000 or less, find tax in Tax Table on pages 13–15 / If line 15 is more than $20,000, use Tax Rate Schedule X, Y, or Z, on page 16 } . . . 16
17a Multiply $35.00 by the number of exemptions on line 6d . . . 17a
b Enter 2% of line 15 but not more than $180 ($90 if box on line 3 checked) . . . 17b — Enter larger of a or b — If box on line 3 is checked see page 11 of Instructions. 17c
18a Subtract line 17c from line 16 and enter difference (but not less than zero) . . . 18a
b Credit for contributions to candidates for public office (see page 11 of Instructions) . . . 18b
19 Income tax. Subtract line 18b from line 18a and enter difference (but not less than zero) . . . 19
20a Total Federal income tax withheld (attach Forms W-2 to front) . . . 20a
b Excess FICA, RRTA, or FICA/RRTA tax withheld (two or more employers—see page 11 of Instructions) . . . 20b
c 1976 estimated tax payments (include amount allowed as credit from 1975 return) . . . 20c
d Earned income credit (from page 2 of Instructions) . . . 20d

Pay amount on line 22 in full with this return. Write social security number on check or money order and make payable to Internal Revenue Service.

21 **Total** (add lines 20a through 20d) . . . 21
22 If line 19 is larger than line 21, enter **BALANCE DUE IRS** . . . ▶ 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 1977 estimated tax . ▶ 25

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign here

Your signature | Date | Preparer's signature (and employer's name, if any) | Date

Spouse's signature (if filing jointly, BOTH must sign even if only one had income) | Identifying number (see instructions) | Address and ZIP code

☆ U.S. GOVERNMENT PRINTING OFFICE : 1976—O-218-206 23-0916760

1976 Instructions For Preparing Short Form 1040A

Highlights for 1976

Please note these important reminders and changes that have been made because of revisions in the tax law.

Who Must File.—The income level at which an income tax return must be filed has been increased. If your gross income is $5,100 or less, be sure to see page 3.

The Standard Deduction has been increased again. See Form 1040A, line 13b.

A New Simplified Tax Table has been developed for use by individuals with taxable income (line 15) of $20,000 or less. This table replaces the more complex tables based on the number of exemptions used prior to 1976.

A New General Tax Credit replaces the $30 personal exemption credit. You may claim the greater of (1) $35 per exemption shown on line 6d, or (2) 2% of line 15 but not more than $180 ($90, if married, filing separately). See page 11 and lines 17a and b.

Earned Income Credit Rules Have Been Liberalized.—The dependency requirement for your child who is under 19 or a full-time student has been eliminated. Also, you may be eligible to claim the credit if you have a disabled child 19 or over, whom you can claim as a dependent. See page 2.

There are new rules for Disability Income Exclusion (Sick Pay), Child Care Expenses, and Credit for the Elderly. (To claim any of these benefits, you must file Form 1040.)

Preparers' Identifying Numbers are now required.

Information on Tax Changes.—For a summary of important tax law changes, obtain **Publication 553,** Highlights of 1976 Changes in the Tax Law.

Department of the Treasury
Internal Revenue Service

From The Commissioner

This instruction pamphlet contains the information needed to complete Form 1040A. Please 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, you can get Form 1040 and its instructions from any Internal Revenue Service office and many banks and post offices.

The larger print and the reduction from three to two columns should make this year's 1040A package easier to use. You will probably find, however, that the computations on the 1040A Form are more difficult. You now need to determine your standard deduction, and compute your taxable income (lines 13–15). Also, last year's simple credit for personal exemptions has been replaced by a more complex, but larger, general tax credit. However, the former multiple tax tables have been replaced by a single table and have been reduced from ten to three pages.

Please note the Presidential Election Campaign Fund Check-Off on line 8 of your 1040A. 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 expenses of the 1980 Presidential Election.

These instructions have been provided to help you prepare your own return. If you need help, please call us at the number listed for your area on page 17 or 18 or visit your nearest Internal Revenue office. If you decide to 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.

Donald C. Alexander
Commissioner of Internal Revenue

Earned Income Credit

Special Instructions for Earned Income Credit

For Those Who are Not Required to File a Return But Can Claim the Earned Income Credit

Even though you are not required to file a return because your income is less than the amount applicable to you under "Who Must File" on page 3, you should file Form 1040A to get a refund of your earned income credit (generally 10% of the amount on line 9). If you are filing Form 1040A, solely to claim the earned income credit, you need only:

(1) Fill in Form 1040A through line 7,
(2) Skip line 8,
(3) Then fill in lines 9 through 12,
(4) Use the Earned Income Credit Worksheet below to figure the credit and enter the applicable amount from line 1 or line 6 of the Worksheet, on line 20d of Form 1040A. (Be sure to enter the first name of your child, who qualifies you for the credit, in the space to the left of the line 20d entry space, if not shown on line 4 or 6b),
(5) Fill in lines 21, 23, and 24,
(6) Sign and date the return, AND
(7) Be sure to attach Copy B of Form W-2.

Note: *If you want IRS to compute and refund your earned income credit, skip steps (4) and (5) above and write "EIC" on line 20d and also write the first name of your child, who qualifies you for the credit, in the space to the left of the line 20d entry space, if not shown on line 4 or 6b.*

The law entitles many persons to a special payment or credit of up to $400 called the earned income credit. It may come as a refund check or be applied against any taxes you owe. Generally, if you reported earned income on line 9 and line 12 is under $8,000, you may be able to claim the credit.

For this purpose, earned income means wages and salaries, tips and other employee compensation. If you are married, you must file a joint return to be eligible for the credit. Certain married persons living apart with a dependent child as described in paragraph 4(b), under "Unmarried Head of Household" on page 6, can be eligible to claim the credit.

To find out if you qualify, please answer questions A and B below:

	Yes	No
A Is the amount on Form 1040A, line 12 less than $8,000?		
B Did you pay more than half the cost of keeping up a home in the U.S. in which you lived and which for the entire year* (except for temporary absences for vacation, school, etc.) was also the home of (1) your child who was under 19 years of age or a full-time student, or (2) your dependent child who is disabled (see page 7)?		

*If your child was born in 1976, adopted or placed with you by an authorized placement agency for adoption during 1976 or became your stepchild during 1976, the entire year home requirement will have been satisfied if your home was this child's home from the date of birth, adoption, placement, or becoming your stepchild through the end of 1976.

If you answer "Yes" to questions A and B above, you may be eligible and should complete the Earned Income Credit Worksheet.

Earned Income Credit Worksheet

Do not complete this worksheet if you checked the box on Form 1040A, line 3 (Married Filing Separately) or if you are entitled to file Form 4563, Exclusion of Income from Sources in United States Possessions.

1 10% of amount on Form 1040A, line 9 but not more than $400. **Note:** *If Form 1040A, line 12 is $4,000 or less, do not complete the rest of this worksheet but enter amount from line 1 above, on Form 1040A, line 20d. Also write the first name of your child, who qualifies you for the credit, in the space to the left of the line 20d entry space, if not shown on line 4 or 6b.*		$
2 Amount from Form 1040A, line 12	$	
3 Limitation base	4,000.00	
4 Subtract line 3 from line 2	$	
5 10% of line 4		
6 **Earned income credit** (subtract line 5 from line 1). Enter here and on Form 1040A, line 20d. Also write the first name of your child, who qualifies you for the credit, in the space to the left of the line 20d entry space, if not shown on line 4 or 6b. **(Do Not File This Worksheet—Retain for Your Records)**		$

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:

- a credit for the elderly
- a foreign tax credit
- a work incentive credit
- a credit from a regulated investment company
- a credit for Federal taxes on special fuels—nonhighway gasoline and lubricating oil, a credit for purchase of new principal residence, or a credit for child care expenses

Itemized Deductions (What You Can Claim)

Examples of itemized deductions are:

1. Your payments for medical insurance and medical and dental care in excess of limitations. Local, State and real estate taxes. Alimony, and interest on loans and mortgages;
2. Your gifts to churches, charities, Boy Scouts, Cancer Society, Red Cross, United Way, and similar organizations;
3. Employee business expenses such as union dues, safety helmets, tools;
4. Your net personal casualty or theft loss in excess of $100.

Here is a General Test to Help. Will your Tax be Lower if you List (Itemize) Deductions?

If you are—

- Married filing jointly or a qualifying widow(er) with dependent child, you should itemize on Form 1040 if your income on line 12 of Short Form 1040A is: less than $13,125 and your itemized deductions total more than $2,100; between $13,125 and $17,500 and your itemized deductions total more than 16% of line 12; or, over $17,500 and your itemized deductions total more than $2,800.
- Married filing separately, divide the dollar amounts specified for joint returns in half and be sure to use only the total of your own deductions.
- Single or Unmarried Head of Household, you should itemize on Form 1040 if your income on line 12 of Short Form 1040A is: less than $10,625 and your itemized deductions total more than $1,700; between $10,625 and $15,000 and your itemized deductions total more than 16% of line 12; or, over $15,000 and your itemized deductions total more than $2,400.

New Credit for the Elderly

You may be able to claim this expanded and simplified credit on Form 1040 and reduce your tax by as much as $375 (if single), or by as much as $562.50 (if married filing jointly). For more information, see Form 1040 Instructions for Schedules R and RP, Credit for the Elderly.

Who Must File

File a return if you are:	And your gross income is at least:
• Single (legally separated, divorced, or married living apart from spouse, with dependent child) and are under 65	$2,450
• Single (legally separated, divorced, or married living apart from spouse, with dependent child) and are 65 or older	3,200
• A person who can be claimed as a dependent on your parent's return, and has taxable dividends, interest, or other unearned income	750
• A qualifying widow(er) with dependent child and are under 65	2,850
• A qualifying widow(er) with dependent child and are 65 or older	3,600
• Married filing jointly, living together at the end of 1976 (or at date of death of spouse), and both are under 65	3,600
• Married filing jointly, living together at the end of 1976 (or at date of death of spouse), and one is 65 or older	4,350
• Married filing jointly, living together at the end of 1976 (or at date of death of spouse), and both are 65 or older	5,100
• Married filing separate return or married but not living together at end of 1976	750
• A person with income from sources within U.S. possessions	750

If income tax was withheld or **if you are eligible for the earned income credit, then even though you are not required to file a return, you should file to get a refund. See special instructions on page 2.**

The filing rules apply to all U.S. citizens and resident aliens, including those under 21 years of age. (However, these rules may not apply if you were a nonresident alien at any time during 1976.)

When to File

File as soon as you can after January 1, but not later than April 15, 1977.

Where to File

Use the addressed envelope that came with your return, or use the address for your State. Mail your return to the Internal Revenue Service Center for the place where you live.

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	11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Guam	Commissioner of Revenue and Taxation Agana, Guam 96910
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	Service Center for your permanent home State
Foreign country U.S. citizen	11601 Roosevelt Boulevard Philadelphia, Pa. 19155

Penalties and Interest

Avoid penalties and interest by correctly filing and paying tax when due. The law provides a penalty of from 5 percent to 25 percent of the tax for late filing unless you can show reasonable cause for the delay. If you file a return late, send a full explanation with the return. Penalties are also provided for late payment of tax unless you can show reasonable cause for the delay.

Taxes Not Paid When Due.—The penalty for failure to pay taxes when due is ½ of 1 percent of the unpaid amount for each month or part of a month it remains unpaid—up to **25 percent of the unpaid amount.** The penalty applies to any unpaid tax shown on a return. It also applies to any portion of additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to the applicable interest charge on late payments.

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: $1.39 becomes $1 and $2.69 becomes $3.

Do You Want More or Less Income Tax Withheld in 1977?

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 to be withheld from your wages.

Who May Use Short Form 1040A

You may use Short Form 1040A if all your income in 1976 was from wages, salaries, tips, other employee compensation, and not more than $400 in dividends or $400 in interest and you do not itemize your deductions.

You may disregard the $400 limitations for dividends and interest if you are not required to file a return but are filing solely to get your earned income credit refunded and you are not required to file Form 4683 as explained below.

Who May NOT Use Short Form 1040A

File Form 1040 instead of Short Form 1040A if:

- You received more than $400 in dividends or $400 in interest (Disregard if you are not required to file but are filing solely to get a refund of your earned income credit)
- You had income other than wages, salaries, tips, other employee compensation, dividends or interest
- You had pension or annuity income
- 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 claim
  - a credit for the elderly
  - an investment credit
  - a foreign tax credit
  - a credit for Federal tax on special fuels—nonhighway gasoline and lubricating oil
  - a credit from a regulated investment company
  - a credit for purchase of a new principal residence
  - a credit for child care expenses
- You choose the benefits of income averaging
- Your spouse files a separate return and itemizes deductions. Note: You may ignore this and still file Form 1040A because you are "not married for tax purposes," if all three of the following statements are true: (1) you did not live with your spouse at any time during 1976, (2) you furnished more than half the cost of keeping up your home for 1976, AND (3) your child or stepchild lived in your home for more than 6 months of 1976, AND you can claim that child as a dependent
- You were an unmarried dual-status alien (if you were both a resident alien (or U.S. citizen) and nonresident alien during 1976) or a dual-status alien married to a citizen or resident of the U.S. at the end of 1976 and do not elect to file a joint return. (See Form 1040 Instructions)
- You were a nonresident alien (use **Form 1040NR**)
- You were married to a nonresident alien at end of 1976 and you both do not elect to be taxed on your worldwide income (unless you are "not married for tax purposes" as previously described)
- You received capital gain dividends, a lump-sum distribution from a qualified plan, or nontaxable distributions (return of capital)
- You claim a deduction for business expenses as an outside salesperson or for travel for your job
- You claim a disability income exclusion (sick pay)
- You claim a moving expense deduction because you changed jobs or were transferred
- You claim a deduction for payment to an Individual Retirement Account, or for an Individual Retirement Annuity, or Bond
- You claim a deduction for a penalty on a premature withdrawal from a time savings account
- You are a railroad employee representative and claim credit for excess hospital insurance benefits taxes paid
- You must file Form 2210, Underpayment of Estimated Income Tax by Individuals, because you were required to make payments of estimated tax and line 22 is $100 or more and over 20% of line 19. See instructions for Penalty for Not Paying Enough Tax During the Year on page 8.
- You file **Form 2555**, Exemption of Income Earned Abroad
- You are required to file Form 4683, U.S. Information Return on Foreign Bank, Securities, and Other Financial Accounts and Foreign Trusts, because: (1) at any time during the taxable year you had any interest in or signature or other authority over a bank account, securities account or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution), (2) at any time during the taxable year you were a beneficiary of a foreign trust, or (3) you were either a grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during the current taxable year.

For more information, see **Form 4683, U.S. Information Return on Foreign Bank, Securities, and Other Financial Accounts and Foreign Trusts.**

If you have any questions about business expenses, disability income exclusion (sick pay), moving expenses, credits, or the like, please get Form 1040 and its instructions, and any of our taxpayer information publications you need. You can get Form 1040 and its instructions, and other forms and publications, at Internal Revenue offices.

General Information

Recordkeeping

Your records must be retained as long as their contents may be material in the administration of any Internal Revenue law. Records that support an item of income, deduction, or credit appearing on your return should be kept until the statute of limitations expires for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever occurs later. Some records must be kept indefinitely. Records of transactions relating to the basis of property should be retained as long as they are material in determining the basis of the original or replacement property. Copies of your filed tax returns should also be retained as part of your records. Obtain **Publication 552,** Recordkeeping Requirements and A Guide to Tax Publications, for further details.

Death of Taxpayer

If a person died in 1976, or in 1977 before filing a return for 1976, the surviving spouse or personal representative of the estate must file a return for the deceased. If a refund is due, attach Form 1310, Statement of Claimant to Refund Due Deceased Taxpayer, to the return.

For purposes of these instructions, personal representative means the executor, executrix, administrator or administratrix of the decedent's estate; if no executor, executrix, administrator or administratrix is appointed, qualified and acting within the United States, personal representative means any person in actual or constructive possession of any property of the decedent.

The personal representative can file a joint return for the decedent with the surviving spouse. If a personal representative has not been appointed, the survivor can still file a joint return. The 1976 income of the decedent prior to death and the income of the surviving spouse for the entire year must be included in a joint return.

If you are filing such a joint return, write in the signature area "Filing as a surviving spouse." Show the date of death in the name and address space.

For more information, get **Publication 559,** Federal Tax Guide for Survivors, Executors, and Administrators.

Your Filing Status (lines 1 through 5)

Read the following instructions carefully to find the filing status that fits your situation for 1976. 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, 1976, 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 1976 and you had not remarried). Also see paragraph 5.

(d) (1) married and do not intend to file a joint return, (2) did not live with your spouse at any time during 1976, (3) paid more than half the cost of keeping up your home for 1976, AND (4) your child or stepchild lived in your home for more than 6 months of 1976 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 persons filing separate returns. This means that you may be eligible to claim the earned income credit. It also 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 $2,400 instead of the $1,400 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, 1976, you were either of the following:

(a) married, even if you were not married for the whole year, or

(b) a widow or widower, your spouse died in 1976, 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.)

Special Election for Aliens.—You may file a joint return with your spouse if, at the time of the election, you were a nonresident alien individual married to a citizen or resident of the United States, and you and your spouse agree to be taxed on your combined worldwide income.

If one spouse was a nonresident alien at the beginning of the taxable year and a resident of the United States on the last day of the taxable year and the other spouse was a citizen or resident of the United States at the close of the taxable year, you may elect to file a joint return if you both agree to be taxed on your combined worldwide income.

For more details, obtain **Publication 519,** United States Tax Guide for Aliens.

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 or her own tax or to receive his or her own refund. Others file separate returns because their total tax may be less than the tax on a joint return.

If 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 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, but must also take the percentage standard deduction.

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 ONLY IF on December 31, 1976, 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 of keeping up a home which is the main home of your father or mother whom you can 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 or vacation, school, etc.) was also lived in all year by one of the following:

A your unmarried child, grandchild, foster child, or stepchild. (They did not have to be your dependents.) **Note:** *If you are claiming the filing status of "Unmarried Head of Household" because of an unmarried child, grandchild, foster child or stepchild who is* **not** *your dependent, enter that person's name in the space provided on Form 1040A, line 4.*

B any other person listed in 5(a) under "Children and Other Dependents (lines 6b and 6c)" on page 7, that you can claim as a dependent provided that person 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) did not live with your spouse at any time during 1976, (3) paid more than half the cost of keeping up your home for 1976, AND (4) your child or stepchild lived in your home during all of 1976 and can be claimed by you as a dependent.

5. A Qualifying Widow(er) with Dependent Child

This filing status applies if your spouse died in 1974 or 1975 AND on December 31, 1976, 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 your spouse died.

If your spouse died in 1976, and you had not remarried, see paragraph 2(b), Married Filing Jointly. If your spouse died before 1974, see paragraphs (1) Single, and (4), Unmarried Head of Household.

Your Exemptions (lines 6a and 6e)

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 lines 6a and 6e 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 determined as of December 31. However, if your 65th birthday was on January 1, 1977, you can take the extra exemption for age for 1976.

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 certification only once to your return; in subsequent years attach only a statement referring to it.

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 your spouse is not filing a return, had no income, and was not the dependent of someone else.

Your spouse's exemptions are like your own: 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 lines 6a and 6e.

If at the end of 1976, 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.

Death of Spouse

If your spouse died during 1976, check the boxes for the exemptions you could have taken for your spouse on the date of death. See *instruction for Death of Taxpayer on page 5.*

Children and Other Dependents (lines 6b and 6c)

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 or her support from you or is treated as receiving over half of his or her support from you under rules for "Children of divorced or separated parents," or "Dependent supported by two or more taxpayers." 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 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 or her 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 or she 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 [1]	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

[1] 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 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 claim him or her as a dependent if he or she was a full-time student and met tests (2), (3), and (4) under Children and Other Dependents on this page.

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 [2] during any 5 months of 1976, or

(2) took a full-time, on-farm training course during any 5 months of 1976. (The course had to be given by an educational institution [2] or a State, county, or local government agency.)

For more information obtain **Publication 501,** Your Exemptions and Exemptions for Dependents.

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) that parent contributed at least $600 toward the child's support during 1976, and the decree of divorce or separate maintenance (or a written agreement between the parents), states he or she can take the exemption, or

(2) that parent contributed $1,200 or more for child support during **1976** (regardless of how many children) and the parent having custody cannot prove that he or she 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 or she meets the following two tests:

(1) he or she paid for at least 10% of the support, and

(2) he or she attaches to his or her 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 or her own return.

[2] 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.

Birth or Death of a Dependent

You can take a full $750 exemption for a dependent who was born or died during 1976 if he or she met the tests for a dependent while he or she lived. This means that a baby born alive but who lived only a few minutes can be claimed as a dependent.

Filling in Lines 6b and 6c

- Enter on line 6b the first names of your dependent children who lived with you. Fill in the total number to the right of the arrow.
- Enter on line 7 the full names and other information for your other dependents. Then bring the total number being claimed from line 7 to line 6c.

Declaration of Estimated Tax

In general, a declaration is not required to be filed if you expect that your 1977 Form 1040A, will show (1) a tax refund, **OR** (2) a tax balance due to be paid to IRS of less than $100.

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 under Single 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 $100 or more and over 20 percent of line 19, you should file Form 1040 and attach Form 2210. You may owe a penalty unless you meet one or more of the exceptions explained on Form 2210.

Here's How to Fill in Short Form 1040A . . .

(Circled numbers on the sample form on pages 9 and 10 are keyed to circled numbers in explanations below.)

① Name and Address

Use the mailing label on the cover of the tax forms package we sent you. Correct your name and address if necessary. Also show your apartment number if you have one. If you did not receive forms with a label, print or type your name and address in the appropriate block on your return.

② 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, 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 Administration 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 a number by April 15, file your return without it and write "Applied for" in the block for social security number.

Don't forget to show occupations in the spaces in the upper right corner just below social security blocks.

③ Filing Status—Lines 1 through 5

Check only one box (lines 1 through 5). Your tax rate and your standard deduction depend on the box you check. So before you decide, see instructions for Filing Status on page 5.

④ Your Exemptions and Dependents—Lines 6a through 6f

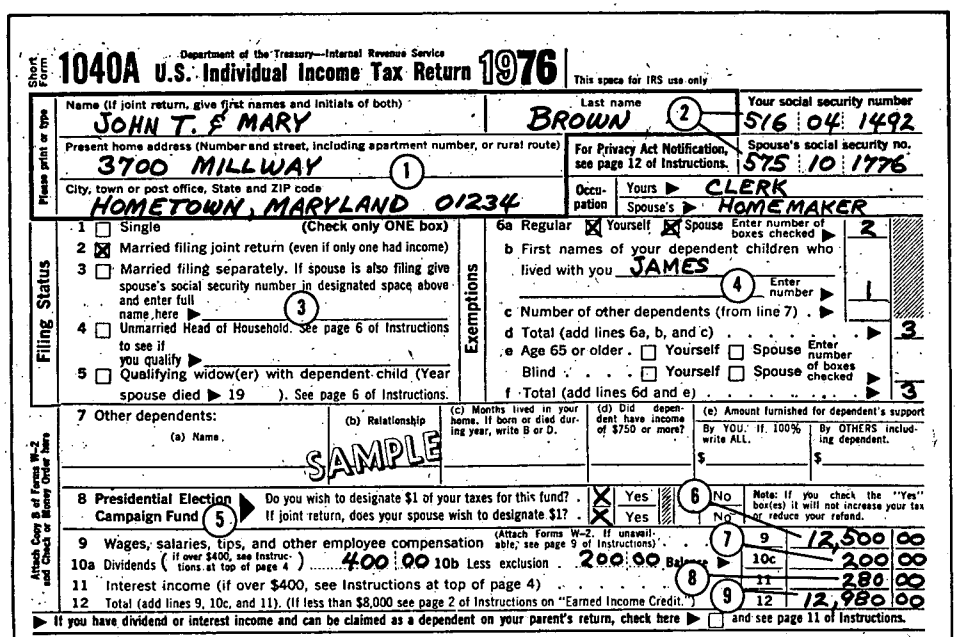
See instructions for Your Exemptions and Children And Other Dependents, on pages 6 and 7, to find out whom you can claim.

⑤ Presidential Election Campaign Fund—Line 8

You may designate $1 of your tax to the fund by checking the "Yes" box on line 8. On a joint return, the election to designate or not designate is available to both spouses. Both may elect to designate $1 each for a total of $2. Both may elect not to designate. One may elect to designate $1 and the other choose not to.

If you check the "Yes" box(es), it will not increase your tax or reduce your refund.

Note: *If you check a "Yes" box, you may not change that designation after a return is filed. However, if you check a "No" box but after you file your return you wish to designate $1, you may change your designation to "Yes" by filing an amended return on or before December 31, 1978. You may use Form 1040X, Amended U.S. Individual Income Tax Return.*



Short Form **1040A** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return 1976** This space for IRS use only

Please print or type

Name (If joint return, give first names and initials of both): JOHN T. & MARY — Last name: BROWN (2) — Your social security number: 516 04 1492

Present home address (Number and street, including apartment number, or rural route): 3700 MILLWAY (1) — For Privacy Act Notification, see page 12 of Instructions. — Spouse's social security no.: 575 10 1776

City, town or post office, State and ZIP code: HOMETOWN, MARYLAND 01234 — Occupation: Yours ▶ CLERK; Spouse's ▶ HOMEMAKER

Filing Status (Check only ONE box)

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 ▶ (3)
4 ☐ Unmarried Head of Household. See page 6 of Instructions to see if you qualify ▶
5 ☐ Qualifying widow(er) with dependent child (Year spouse died ▶ 19). See page 6 of Instructions.

Exemptions

6a Regular ☒ Yourself ☒ Spouse — Enter number of boxes checked ▶ 2
b First names of your dependent children who lived with you JAMES (4) — Enter number ▶ 1
c Number of other dependents (from line 7) ▶
d Total (add lines 6a, b, and c) ▶ 3
e Age 65 or older . ☐ Yourself ☐ Spouse — Enter number of boxes checked ▶
Blind . . . ☐ Yourself ☐ Spouse
f Total (add lines 6d and e) ▶ 3

7 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 furnished for dependent's support: By YOU. If 100% write ALL.	By OTHERS including dependent.
SAMPLE				$	$

Attach Copy B of Forms W-2 and Check or Money Order Here

8 **Presidential Election Campaign Fund** (5) ▶ Do you wish to designate $1 of your taxes for this fund? ☒ Yes ☐ No (6) — If joint return, does your spouse wish to designate $1? ☒ Yes ☐ No — Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

9	Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see page 9 of Instructions) (7)	9	12,500 00
10a	Dividends (If over $400, see Instructions at top of page 4) 400 00 — 10b Less exclusion 200 00 Balance ▶ (8)	10c	200 00
11	Interest income (if over $400, see Instructions at top of page 4)	11	280 00
12	Total (add lines 9, 10c, and 11). (If less than $8,000 see page 2 of Instructions on "Earned Income Credit.") (9)	12	12,980 00

▶ If you have dividend or interest income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 11 of Instructions.

⑥ 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 your employer can issue your W–2 or correct it. If you are unable to secure Form W–2 from your employer by February 15, contact an Internal Revenue Service office.

⑦ Dividends—Line 10

The first $100 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 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) Electing small business corporations to the extent such amounts are distributions out of current earnings and profits.

Show the amount of your dividends on line 10a. Fill in your exclusion on 10b, then subtract it and show the difference on 10c.

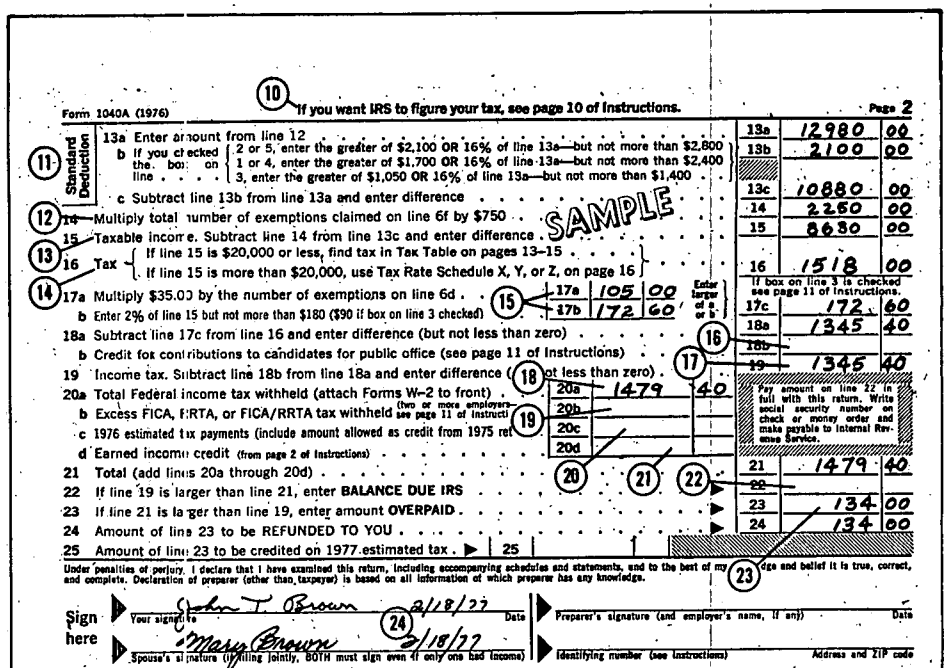
Note: *Earnings from savings and loan or building and loan associations are often called dividends, but they are really interest and should be shown on line 11.*

⑧ 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.

⑨ Total Income—Line 12

Add the amounts on lines 9, 10c and 11.



(10) If you want IRS to figure your tax, see page 10 of Instructions.

Form 1040A (1976) Page 2

(11) Standard Deduction	13a	Enter amount from line 12	13a	12980 00
	b	If you checked the box on line 2 or 5, enter the greater of $2,100 OR 16% of line 13a—but not more than $2,800. If you checked the box on line 1 or 4, enter the greater of $1,700 OR 16% of line 13a—but not more than $2,400. If you checked the box on line 3, enter the greater of $1,050 OR 16% of line 13a—but not more than $1,400	13b	2100 00
	c	Subtract line 13b from line 13a and enter difference	13c	10880 00
(12)	14	Multiply total number of exemptions claimed on line 6f by $750	14	2250 00
	15	Taxable income. Subtract line 14 from line 13c and enter difference	15	8630 00
(13) (14)	16	Tax — If line 15 is $20,000 or less, find tax in Tax Table on pages 13–15. If line 15 is more than $20,000, use Tax Rate Schedule X, Y, or Z, on page 16	16	1518 00
	17a	Multiply $35.00 by the number of exemptions on line 6d (15)	17a	105 00
	b	Enter 2% of line 15 but not more than $180 ($90 if box on line 3 checked)	17b	172 60
	18a	Subtract line 17c from line 16 and enter difference (but not less than zero)	17c	172 60
	b	Credit for contributions to candidates for public office (see page 11 of Instructions)	18a	1345 40
	19	Income tax. Subtract line 18b from line 18a and enter difference (not less than zero)	18b	
	20a	Total Federal income tax withheld (attach Forms W-2 to front) (18)	19	1345 40
	b	Excess FICA, RRTA, or FICA/RRTA tax withheld (two or more employers—see page 11 of Instructi) (19)	20a	1479 40
	c	1976 estimated tax payments (include amount allowed as credit from 1975 ret	20b	
	d	Earned income credit (from page 2 of Instructions)	20c	
	21	Total (add lines 20a through 20d) (20) (21)	20d	
	22	If line 19 is larger than line 21, enter BALANCE DUE IRS (22)	21	1479 40
	23	If line 21 is larger than line 19, enter amount OVERPAID	22	
	24	Amount of line 23 to be REFUNDED TO YOU	23	134 00
	25	Amount of line 23 to be credited on 1977 estimated tax ▶ 25	24	134 00

Enter larger of a. or b.

If box on line 3 is checked see page 11 of Instructions.

Pay amount on line 22 in full with this return. Write social security number on check or money order and make payable to Internal Revenue Service.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my (23) age and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign here — Your signature: John T. Brown (24) Date 2/18/77 — Spouse's signature (if filing jointly, BOTH must sign even if only one had income): Mary Brown 2/18/77

Preparer's signature (and employer's name, if any) Date — Identifying number (see Instructions) Address and ZIP code

⑩ If you want IRS to figure your tax:

Skip lines 13a through 18a, 19 and 21 through 25. Be sure that lines 18b and 20a, b and c are filled in. If you are eligible to claim the earned income credit (see page 2), write "EIC" on line 20d and also write the first name of your child, who qualifies you for the credit, in the space to the left of the line 20d entry space, if not shown on line 4 or 6b and we will figure the credit for you. See the instructions that follow for filling in lines 18b, and 20a, b and 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 on page 1 at the bottom left margin below the arrow, so IRS can figure your tax the way that gives you the smaller tax.

File on or before April 15, 1977. We will then figure your tax and send you a refund check if you have overpaid or bill you if you did not pay enough.

If you do not want IRS to figure your tax FILL IN LINE 13a and complete the rest of your return as follows:

⑪ Standard Deduction—Line 13b

The standard deduction is a flat amount that you may take instead of itemizing deductions. There are two kinds of standard deductions as explained in (a) and (b). You should use the one that will result in the larger deduction.

(a) Percentage Standard Deduction.—You are permitted a deduction of 16% of your total income, subject to a maximum amount.

(b) Low-income Allowance.—You are permitted a deduction of a flat amount to insure that you will not be subject to Federal income tax if your income is below certain levels.

Note: *If you can be claimed as a dependent by your parent(s), the standard deduction is not available for use against unearned income (lines 10c and 11). Thus, the percentage standard deduction is 16% of your earned income (line 9) and your low-income allowance may not exceed line 9. (See "Caution" on page 11.)*

Enter your standard deduction on line 13b as follows:

A If you checked the box on line 2 or 5 and line 13a is—
- Less than $13,125, enter $2,100.
- $13,125 or more, but less than $17,500, enter 16% of line 13a.
- $17,500 or more, enter $2,800.

B If you checked the box line on line 1 or 4 and line 13a is—
- Less than $10,625, enter $1,700.
- $10,625 or more, but less than $15,000, enter 16% of line 13a.
- $15,000 or more, enter $2,400.

C If you checked the box on line 3 and line 13a is—
- Less than $6,562.50, enter $1,050.

- $6,562.50 or more, but less than $8,750, enter 16% of line 13a.
- $8,750 or more, enter $1,400.

Married filing separately;
If you take the 16% standard deduction, on line 13b, your spouse must also take the 16% standard deduction, and not the $1,050.

Caution: *If you checked the box below line 12 (you could be claimed as a dependent on your parent's return and had dividend or interest income), use the following substitute instruction for line 13b:*

13b Enter the greater of (1) or (2):
(1) 16% of line 9, but not more than $2,400 if single or $1,400 if married filing separately, or
(2) $1,700 if single, or $1,050 if married filing separately, but not more than line 9.

⑫ Exemptions–Line 14

You are permitted $750 for each exemption you can take. Multiply $750 by the number of exemptions shown on line 6f and enter on line 14.

⑬ Taxable Income–Line 15

Subtract line 14 from line 13c. This is your taxable income and your tax is figured on this amount.

⑭ Figuring Your Tax–Line 16

If line 15 is $20,000 or less find your tax in the Tax Table on pages 13 through 15 and enter tax on line 16.

If line 15 is more than $20,000, use Tax Rate Schedule X, Y, or Z on page 16 to figure your tax and enter tax on line 16.

⑮ General Tax Credit–Line 17

Enter on line 17c the amount from line 17a ($35.00 per exemption shown on line 6d) or line 17b (2% of line 15, but not more than $180, ($90, if married filing separately)), whichever is greater. If you show 6 or more exemptions on line 6d, the amount on line 17a will be greater.

Note: *Married persons filing separate returns may choose the amount on either line 17a or line 17b. But if one uses line 17b (2% of taxable income) both must use it.*

⑯ Credit for Contributions to Candidates for Public Office, etc.–Line 18b

Add up the money you gave to help pay campaign expenses of candidates for public office and political committees **AND** to newsletter funds of candidates and elected public officials. Enter **HALF** the amount you gave, but not more than the smaller of these amounts (1) $25.00 ($50.00 on a joint return), or (2) the amount on line 18a.

⑰ Income Tax–Line 19

Subtract amount on line 17c, from the amount on line 16 and show the difference on line 18a. If you filled in an amount on line 18b subtract it from line 18a and show the difference on line 19.

⑱ 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.

⑲ Excess FICA, RRTA, or FICA/RRTA Tax Withheld (More Than One Employer)—Line 20b

If you had more than one employer in 1976 and together they paid you more than $15,300 in wages, too much social security (FICA) tax, railroad retirement (RRTA) tax, or combined (FICA) and (RRTA) tax may have been taken out of your wages. If too much was withheld, you may be able to 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. If you are a railroad employee and claim the credit, attach a statement from your employer showing the amount of employee RRTA compensation and amount of RRTA tax withheld.

Step 1. Add all FICA and RRTA tax withheld by employers from your wages for 1976.* Enter the total here	$
Step 2. Subtract	895.05
Step 3. Enter this amount on Form 1040A, line 20b	$

***Note:** Do not include more than $895.05 for any one employer. If any one employer withheld more than $895.05, ask the employer to refund the excess to you. You cannot take credit for it on your return.*

⑳ Estimated Tax Payments–Line 20c

Enter on this line any payments you made on your estimated Federal Income tax for 1976.

If you and your spouse filed a joint declaration of estimated tax for 1976 but decide to file separate income tax returns for 1976, 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 both of your social security numbers on both returns.

If you and your spouse filed separate estimated tax declarations for 1976 but decide to file a joint income tax return for 1976, enter on this line the total of the amounts paid on your separate declarations. Be sure to show both of your social security numbers on your joint return.

Follow these instructions even if your spouse died.

㉑ Earned Income Credit–Line 20d

If line 12 is less than $8,000, see Earned Income Credit Worksheet (and Special Instructions for those who are not required to file a return but can claim the Earned Income Credit) on page 2. You may be entitled to a 10% refundable credit based on your earned income (line 9).

㉒ 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 and attach it to your return.

If line 22 is under $1, you do not have to pay.

㉓ A Refund Due You–Line 23

If line 21 is more than line 19, show the difference on line 23. This is the amount that will be refunded to you.

Refund of Tax

If line 24 is under $1, we will not send you a refund unless you ask for it when you file your return.

If you move after filing your return and you are expecting a refund, you should notify both the post office serving your old address, and the service center where you filed your return of your address change. This will help in forwarding your check to your new address as promptly as possible. Be sure to include your social security number in any correspondence with the IRS.

㉔ Completing Your Return

- **Sign and Date Your Return and Make Sure The Preparer (if any) Also Signs.** It is not considered a return unless you sign it. Both you and your spouse must sign a joint return.

If the person who prepares your return for pay is not an employee of a firm, corporation or another individual, then that person must sign the return as preparer and enter his or her social security number and address.

If the person who prepares your return for pay is an employee of a firm, corporation or another individual, then that person must sign the return and enter the employer's name, identification number, and address.

Note: *The law requires such tax return preparers to include their identifying number and to furnish you a copy of the return.*

- **Attach your Forms W–2** and any statements or other forms. Include payment if you owe tax.

Privacy Act Notification

The Privacy Act of 1974 provides that each Federal Agency inform individuals, whom it asks to supply information, of the authority for the solicitation of the information and whether disclosure of such information is mandatory or voluntary; the principal purpose or purposes for which the information is to be used; the routine uses which may be made of the information; and the effects on the individual of not providing the requested information. This notification applies to the U.S. Individual Income Tax Returns, to declarations of estimated tax, to U.S. Gift Tax Returns, and to any other tax return required to be filed by an individual, and to schedules, statements, or other documents related to the returns, and any subsequent inquiries necessary to complete, correct, and process the returns of taxpayers, to determine the correct tax liability and to collect any unpaid tax, interest, or penalty.

The Internal Revenue Code requires every person liable for any tax imposed by the Code to make a return or statement according to the forms and regulations prescribed by the Internal Revenue Service (sections 6001 and 6011 and the Regulations pertaining thereto). Individuals required to make returns, statements, or other documents shall include their Social Security Numbers to provide proper identification and to permit processing the returns (section 6109 and the Regulations pertaining thereto).

The principal purpose for soliciting tax return information is to administer the Internal Revenue laws of the United States. This includes the determination and collection of the correct amount of tax. The completion of all appropriate items requested by the return forms and related data is mandatory except for the Presidential Election Campaign Fund designation on the U.S. Individual Income Tax Returns, which is voluntary.

The Code provides penalties for failure to file a return, failure to supply information required by law or regulations, failure to furnish specific information required on return forms or for furnishing fraudulent information. Other effects of not providing all or part of the requested information may include the disallowance of claimed exemptions, exclusions, credits, deductions, or adjustments resulting in increased tax liability, the loss of Social Security credits, loss or delay in issuance of a refund for overpayment, interest and penalty charges on unpaid taxes, and other disadvantages to the taxpayer.

The routine uses which may be made of tax return information include disclosure in accordance with law to the Department of Justice in connection with actual or potential criminal prosecution or civil tax litigation; to other Federal Agencies; to States, the District of Columbia, and the commonwealths or possessions of the United States to assist in the administration of their tax laws; to other persons in accordance with and to the extent permitted by law; and to foreign governments in accordance with treaties.

Further information concerning the requirements for filing returns and furnishing information may be obtained from any Internal Revenue Service office.

This will be the principal notification under the Privacy Act of 1974 concerning the solicitation of information in connection with any tax return or tax liability of an individual. Additional notices may be given (but are not required) with respect to specific information requests during the course of tax administration activities such as audit, investigation or collection of any tax, interest, or penalty. Please retain this notification with your tax records and refer to it any time you are requested to furnish additional information.

1976 Tax Table

Based on Taxable Income
For Persons with Taxable Incomes of $20,000 or less

To Find Your Tax.—Read down the income columns until you find the line covering the taxable income you entered on line 15. Then read across that line until you find the column heading that describes your status. Enter the tax you find there on line 16.

Note: *If you are a qualifying widow(er) use the "Married Filing Jointly" column to find your tax. (See page 6 of instructions.)*

Income Averaging.—See note at the top of Tax Rate Schedules X, Y, and Z to see if you can use the "averaging method."

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
Over	But not over	Single	Married filing separately	Head of a household	Married filing jointly *	Over	But not over	Single	Married filing separately	Head of a household	Married filing jointly *	Over	But not over	Single	Married filing separately	Head of a household	Married filing jointly *
		Your tax is—						Your tax is—						Your tax is—			
0	4	0	0	0	0	1,275	1,300	191	191	186	183	2,575	2,600	422	422	406	384
4	25	2	2	2	2	1,300	1,325	195	195	190	187	2,600	2,625	426	426	410	388
25	50	5	5	5	5	1,325	1,350	199	199	194	191	2,625	2,650	431	431	415	392
50	75	9	9	9	9	1,350	1,375	203	203	198	194	2,650	2,675	436	436	419	396
75	100	12	12	12	12	1,375	1,400	207	207	202	198	2,675	2,700	441	441	424	400
100	125	16	16	16	16	1,400	1,425	211	211	206	202	2,700	2,725	445	445	428	404
125	150	19	19	19	19	1,425	1,450	215	215	210	206	2,725	2,750	450	450	433	408
150	175	23	23	23	23	1,450	1,475	219	219	214	209	2,750	2,775	455	455	437	412
175	200	26	26	26	26	1,475	1,500	223	223	218	213	2,775	2,800	460	460	442	416
200	225	30	30	30	30	1,500	1,525	227	227	222	217	2,800	2,825	464	464	446	420
225	250	33	33	33	33	1,525	1,550	231	231	226	221	2,825	2,850	469	469	451	424
250	275	37	37	37	37	1,550	1,575	236	236	230	224	2,850	2,875	474	474	455	428
275	300	40	40	40	40	1,575	1,600	240	240	234	228	2,875	2,900	479	479	460	432
300	325	44	44	44	44	1,600	1,625	244	244	238	232	2,900	2,925	483	483	464	436
325	350	47	47	47	47	1,625	1,650	248	248	242	236	2,925	2,950	488	488	469	440
350	375	51	51	51	51	1,650	1,675	253	253	246	239	2,950	2,975	493	493	473	444
375	400	54	54	54	54	1,675	1,700	257	257	250	243	2,975	3,000	498	498	478	448
400	425	58	58	58	58	1,700	1,725	261	261	254	247	3,000	3,050	505	505	485	454
425	450	61	61	61	61	1,725	1,750	265	265	258	251	3,050	3,100	514	514	494	463
450	475	65	65	65	65	1,750	1,775	270	270	262	254	3,100	3,150	524	524	503	471
475	500	68	68	68	68	1,775	1,800	274	274	266	258	3,150	3,200	533	533	512	480
500	525	72	72	72	72	1,800	1,825	278	278	270	262	3,200	3,250	543	543	521	488
525	550	76	76	75	75	1,825	1,850	282	282	274	266	3,250	3,300	552	552	530	497
550	575	79	79	79	79	1,850	1,875	287	287	278	269	3,300	3,350	562	562	539	505
575	600	83	83	82	82	1,875	1,900	291	291	282	273	3,350	3,400	571	571	548	514
600	625	87	87	86	86	1,900	1,925	295	295	286	277	3,400	3,450	581	581	557	522
625	650	91	91	89	89	1,925	1,950	299	299	290	281	3,450	3,500	590	590	566	531
650	675	94	94	93	93	1,950	1,975	304	304	294	284	3,500	3,550	600	600	575	539
675	700	98	98	96	96	1,975	2,000	308	308	298	288	3,550	3,600	609	609	584	548
700	725	102	102	100	100	2,000	2,025	312	312	302	292	3,600	3,650	619	619	593	556
725	750	106	106	103	103	2,025	2,050	317	317	307	296	3,650	3,700	628	628	602	565
750	775	109	109	107	107	2,050	2,075	322	322	311	300	3,700	3,750	638	638	611	573
775	800	113	113	110	110	2,075	2,100	327	327	316	304	3,750	3,800	647	647	620	582
800	825	117	117	114	114	2,100	2,125	331	331	320	308	3,800	3,850	657	657	629	590
825	850	121	121	117	117	2,125	2,150	336	336	325	312	3,850	3,900	666	666	638	599
850	875	124	124	121	121	2,150	2,175	341	341	329	316	3,900	3,950	676	676	647	607
875	900	128	128	124	124	2,175	2,200	346	346	334	320	3,950	4,000	685	685	656	616
900	925	132	132	128	128	2,200	2,225	350	350	338	324	4,000	4,050	695	696	665	625
925	950	136	136	131	131	2,225	2,250	355	355	343	328	4,050	4,100	706	707	674	634
950	975	139	139	135	135	2,250	2,275	360	360	347	332	4,100	4,150	716	718	684	644
975	1,000	143	143	138	138	2,275	2,300	365	365	352	336	4,150	4,200	727	729	693	653
1,000	1,025	147	147	142	142	2,300	2,325	369	369	356	340	4,200	4,250	737	740	703	663
1,025	1,050	151	151	146	146	2,325	2,350	374	374	361	344	4,250	4,300	748	751	712	672
1,050	1,075	155	155	150	149	2,350	2,375	379	379	365	348	4,300	4,350	758	762	722	682
1,075	1,100	159	159	154	153	2,375	2,400	384	384	370	352	4,350	4,400	769	773	731	691
1,100	1,125	163	163	158	157	2,400	2,425	388	388	374	356	4,400	4,450	779	784	741	701
1,125	1,150	167	167	162	161	2,425	2,450	393	393	379	360	4,450	4,500	790	795	750	710
1,150	1,175	171	171	166	164	2,450	2,475	398	398	383	364	4,500	4,550	800	806	760	720
1,175	1,200	175	175	170	168	2,475	2,500	403	403	388	368	4,550	4,600	811	817	769	729
1,200	1,225	179	179	174	172	2,500	2,525	407	407	392	372	4,600	4,650	821	828	779	739
1,225	1,250	183	183	178	176	2,525	2,550	412	412	397	376	4,650	4,700	832	839	788	748
1,250	1,275	187	187	182	179	2,550	2,575	417	417	401	380	4,700	4,750	842	850	798	758

*This column is to be used by a qualifying widow(er).

Continued on next page

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
Over	But not over	Single	Married filing separately	Head of a household	Married filing jointly *	Over	But not over	Single	Married filing separately	Head of a household	Married filing jointly *	Over	But not over	Single	Married filing separately	Head of a household	Married filing jointly *
		Your tax is—						Your tax is—						Your tax is—			
4,750	4,800	853	861	807	767	7,750	7,800	1,536	1,574	1,431	1,337	10,750	10,800	2,299	2,438	2,134	1,991
4,800	4,850	863	872	817	777	7,800	7,850	1,548	1,586	1,442	1,347	10,800	10,850	2,313	2,454	2,146	2,002
4,850	4,900	874	883	826	786	7,850	7,900	1,560	1,599	1,453	1,356	10,850	10,900	2,326	2,470	2,159	2,013
4,900	4,950	884	894	836	796	7,900	7,950	1,572	1,611	1,464	1,366	10,900	10,950	2,340	2,486	2,171	2,024
4,950	5,000	895	905	845	805	7,950	8,000	1,584	1,624	1,475	1,375	10,950	11,000	2,353	2,502	2,184	2,035
5,000	5,050	905	916	855	815	8,000	8,050	1,596	1,637	1,486	1,386	11,000	11,050	2,367	2,518	2,196	2,046
5,050	5,100	916	927	864	824	8,050	8,100	1,609	1,651	1,497	1,397	11,050	11,100	2,380	2,534	2,209	2,057
5,100	5,150	926	938	874	834	8,100	8,150	1,621	1,665	1,509	1,408	11,100	11,150	2,394	2,550	2,221	2,068
5,150	5,200	937	949	883	843	8,150	8,200	1,634	1,679	1,520	1,419	11,150	11,200	2,407	2,566	2,234	2,079
5,200	5,250	947	960	893	853	8,200	8,250	1,646	1,693	1,532	1,430	11,200	11,250	2,421	2,582	2,246	2,090
5,250	5,300	958	971	902	862	8,250	8,300	1,659	1,707	1,543	1,441	11,250	11,300	2,434	2,598	2,259	2,101
5,300	5,350	968	982	912	872	8,300	8,350	1,671	1,721	1,555	1,452	11,300	11,350	2,448	2,614	2,271	2,112
5,350	5,400	979	993	921	881	8,350	8,400	1,684	1,735	1,566	1,463	11,350	11,400	2,461	2,630	2,284	2,123
5,400	5,450	989	1,004	931	891	8,400	8,450	1,696	1,749	1,578	1,474	11,400	11,450	2,475	2,646	2,296	2,134
5,450	5,500	1,000	1,015	940	900	8,450	8,500	1,709	1,763	1,589	1,485	11,450	11,500	2,488	2,662	2,309	2,145
5,500	5,550	1,010	1,026	950	910	8,500	8,550	1,721	1,777	1,601	1,496	11,500	11,550	2,502	2,678	2,321	2,156
5,550	5,600	1,021	1,037	959	919	8,550	8,600	1,734	1,791	1,612	1,507	11,550	11,600	2,515	2,694	2,334	2,167
5,600	5,650	1,031	1,048	969	929	8,600	8,650	1,746	1,805	1,624	1,518	11,600	11,650	2,529	2,710	2,346	2,178
5,650	5,700	1,042	1,059	978	938	8,650	8,700	1,759	1,819	1,635	1,529	11,650	11,700	2,542	2,726	2,359	2,189
5,700	5,750	1,052	1,070	988	948	8,700	8,750	1,771	1,833	1,647	1,540	11,700	11,750	2,556	2,742	2,371	2,200
5,750	5,800	1,063	1,081	997	957	8,750	8,800	1,784	1,847	1,658	1,551	11,750	11,800	2,569	2,758	2,384	2,211
5,800	5,850	1,073	1,092	1,007	967	8,800	8,850	1,796	1,861	1,670	1,562	11,800	11,850	2,583	2,774	2,396	2,222
5,850	5,900	1,084	1,103	1,016	976	8,850	8,900	1,809	1,875	1,681	1,573	11,850	11,900	2,596	2,790	2,409	2,233
5,900	5,950	1,094	1,114	1,026	986	8,900	8,950	1,821	1,889	1,693	1,584	11,900	11,950	2,610	2,806	2,421	2,244
5,950	6,000	1,105	1,125	1,035	995	8,950	9,000	1,834	1,903	1,704	1,595	11,950	12,000	2,623	2,822	2,434	2,255
6,000	6,050	1,116	1,136	1,046	1,005	9,000	9,050	1,846	1,917	1,716	1,606	12,000	12,050	2,637	2,839	2,447	2,266
6,050	6,100	1,128	1,149	1,057	1,014	9,050	9,100	1,859	1,931	1,727	1,617	12,050	12,100	2,652	2,857	2,460	2,279
6,100	6,150	1,140	1,161	1,068	1,024	9,100	9,150	1,871	1,945	1,739	1,628	12,100	12,150	2,666	2,875	2,474	2,291
6,150	6,200	1,152	1,174	1,079	1,033	9,150	9,200	1,884	1,959	1,750	1,639	12,150	12,200	2,681	2,893	2,487	2,304
6,200	6,250	1,164	1,186	1,090	1,043	9,200	9,250	1,896	1,973	1,762	1,650	12,200	12,250	2,695	2,911	2,501	2,316
6,250	6,300	1,176	1,199	1,101	1,052	9,250	9,300	1,909	1,987	1,773	1,661	12,250	12,300	2,710	2,929	2,514	2,329
6,300	6,350	1,188	1,211	1,112	1,062	9,300	9,350	1,921	2,001	1,785	1,672	12,300	12,350	2,724	2,947	2,528	2,341
6,350	6,400	1,200	1,224	1,123	1,071	9,350	9,400	1,934	2,015	1,796	1,683	12,350	12,400	2,739	2,965	2,541	2,354
6,400	6,450	1,212	1,236	1,134	1,081	9,400	9,450	1,946	2,029	1,808	1,694	12,400	12,450	2,753	2,983	2,555	2,366
6,450	6,500	1,224	1,249	1,145	1,090	9,450	9,500	1,959	2,043	1,819	1,705	12,450	12,500	2,768	3,001	2,568	2,379
6,500	6,550	1,236	1,261	1,156	1,100	9,500	9,550	1,971	2,057	1,831	1,716	12,500	12,550	2,782	3,019	2,582	2,391
6,550	6,600	1,248	1,274	1,167	1,109	9,550	9,600	1,984	2,071	1,842	1,727	12,550	12,600	2,797	3,037	2,595	2,404
6,600	6,650	1,260	1,286	1,178	1,119	9,600	9,650	1,996	2,085	1,854	1,738	12,600	12,650	2,811	3,055	2,609	2,416
6,650	6,700	1,272	1,299	1,189	1,128	9,650	9,700	2,009	2,090	1,865	1,749	12,650	12,700	2,826	3,073	2,622	2,429
6,700	6,750	1,284	1,311	1,200	1,138	9,700	9,750	2,021	2,113	1,877	1,760	12,700	12,750	2,840	3,091	2,636	2,441
6,750	6,800	1,296	1,324	1,211	1,147	9,750	9,800	2,034	2,127	1,888	1,771	12,750	12,800	2,855	3,109	2,649	2,454
6,800	6,850	1,308	1,336	1,222	1,157	9,800	9,850	2,046	2,141	1,900	1,782	12,800	12,850	2,869	3,127	2,663	2,466
6,850	6,900	1,320	1,349	1,233	1,166	9,850	9,900	2,059	2,155	1,911	1,793	12,850	12,900	2,884	3,145	2,676	2,479
6,900	6,950	1,332	1,361	1,244	1,176	9,900	9,950	2,071	2,169	1,923	1,804	12,900	12,950	2,898	3,163	2,690	2,491
6,950	7,000	1,344	1,374	1,255	1,185	9,950	10,000	2,084	2,183	1,934	1,815	12,950	13,000	2,913	3,181	2,703	2,504
7,000	7,050	1,356	1,386	1,266	1,195	10,000	10,050	2,097	2,198	1,946	1,826	13,000	13,050	2,927	3,199	2,717	2,516
7,050	7,100	1,368	1,399	1,277	1,204	10,050	10,100	2,110	2,214	1,959	1,837	13,050	13,100	2,942	3,217	2,730	2,529
7,100	7,150	1,380	1,411	1,288	1,214	10,100	10,150	2,124	2,230	1,971	1,848	13,100	13,150	2,956	3,235	2,744	2,541
7,150	7,200	1,392	1,424	1,299	1,223	10,150	10,200	2,137	2,246	1,984	1,859	13,150	13,200	2,971	3,253	2,757	2,554
7,200	7,250	1,404	1,436	1,310	1,233	10,200	10,250	2,151	2,262	1,996	1,870	13,200	13,250	2,985	3,271	2,771	2,566
7,250	7,300	1,416	1,449	1,321	1,242	10,250	10,300	2,164	2,278	2,009	1,881	13,250	13,300	3,000	3,289	2,784	2,579
7,300	7,350	1,428	1,461	1,332	1,252	10,300	10,350	2,178	2,294	2,021	1,892	13,300	13,350	3,014	3,307	2,798	2,591
7,350	7,400	1,440	1,474	1,343	1,261	10,350	10,400	2,191	2,310	2,034	1,903	13,350	13,400	3,029	3,325	2,811	2,604
7,400	7,450	1,452	1,486	1,354	1,271	10,400	10,450	2,205	2,326	2,046	1,914	13,400	13,450	3,043	3,343	2,825	2,616
7,450	7,500	1,464	1,499	1,365	1,280	10,450	10,500	2,218	2,342	2,059	1,925	13,450	13,500	3,058	3,361	2,838	2,629
7,500	7,550	1,476	1,511	1,376	1,290	10,500	10,550	2,232	2,358	2,071	1,936	13,500	13,550	3,072	3,379	2,852	2,641
7,550	7,600	1,488	1,524	1,387	1,299	10,550	10,600	2,245	2,374	2,084	1,947	13,550	13,600	3,087	3,397	2,865	2,654
7,600	7,650	1,500	1,536	1,398	1,309	10,600	10,650	2,259	2,390	2,096	1,958	13,600	13,650	3,101	3,415	2,879	2,666
7,650	7,700	1,512	1,549	1,409	1,318	10,650	10,700	2,272	2,406	2,109	1,969	13,650	13,700	3,116	3,433	2,892	2,679
7,700	7,750	1,524	1,561	1,420	1,328	10,700	10,750	2,286	2,422	2,121	1,980	13,700	13,750	3,130	3,451	2,906	2,691

*This column is to be used by a qualifying widow(er).

Continued on next page

If line 15 (taxable income) is—		And you are—					If line 15 (taxable income) is—		And you are—					If line 15 (taxable income) is—		And you are—				
Over	But not over	Your tax is— Single	Married filing joint*	Married filing sepa-rately	Head of a house-hold	Married filing jointly*	Over	But not over	Your tax is— Single	Married filing joint*	Married filing sepa-rately	Head of a house-hold	Married filing jointly*	Over	But not over	Your tax is— Single	Married filing joint*	Married filing sepa-rately	Head of a house-hold	Married filing jointly*
13,750	13,800	3,445	2,919	3,469	3,145	2,704	15,950	16,000	3,822	3,320	3,533	3,254	2,789	18,150	18,200	4,573	3,869	5,249	4,216	4,789
13,800	13,850	3,459	2,933	3,487	3,159	2,716	16,000	16,050	3,839	3,341	3,548	3,267	2,803	18,200	18,250	4,591	3,883	5,271	4,232	4,807
13,850	13,900	3,474	2,946	3,505	3,174	2,729	16,050	16,100	3,856	3,362	3,563	3,281	2,816	18,250	18,300	4,609	3,897	5,294	4,248	4,825
13,900	13,950	3,488	2,960	3,523	3,188	2,741	16,100	16,150	3,873	3,383	3,579	3,295	2,829	18,300	18,350	4,627	3,911	5,316	4,264	4,843
13,950	14,000	3,503	2,973	3,541	3,203	2,754	16,150	16,200	3,890	3,404	3,594	3,309	2,843	18,350	18,400	4,645	3,925	5,339	4,280	4,861
14,000	14,050	3,517	2,987	3,560	3,218	2,766	16,200	16,250	3,907	3,425	3,610	3,323	2,856	18,400	18,450	4,663	3,939	5,361	4,296	4,879
14,050	14,100	3,532	3,001	3,579	3,233	2,779	16,250	16,300	3,924	3,446	3,625	3,337	2,870	18,450	18,500	4,681	3,953	5,384	4,312	4,897
14,100	14,150	3,546	3,015	3,599	3,249	2,791	16,300	16,350	3,941	3,467	3,641	3,351	2,884	18,500	18,550	4,699	3,967	5,406	4,328	4,915
14,150	14,200	3,560	3,029	3,618	3,264	2,804	16,350	16,400	3,958	3,488	3,656	3,365	2,898	18,550	18,600	4,717	3,981	5,429	4,344	4,933
14,200	14,250	3,574	3,043	3,638	3,280	2,816	16,400	16,450	3,975	3,509	3,672	3,379	2,912	18,600	18,650	4,735	3,995	5,451	4,360	4,951
14,250	14,300	3,588	3,057	3,657	3,295	2,829	16,450	16,500	3,992	4,530	3,687	3,393	2,926	18,650	18,700	4,753	4,009	5,474	4,376	4,969
14,300	14,350	3,603	3,071	3,677	3,311	2,841	16,500	16,550	4,009	4,551	3,703	3,407	2,940	18,700	18,750	4,771	4,023	5,496	4,392	4,987
14,350	14,400	3,617	3,085	3,696	3,326	2,854	16,550	16,600	4,026	4,572	3,718	3,421	2,954	18,750	18,800	4,789	4,037	5,519	4,408	5,004
14,400	14,450	3,631	3,099	3,716	3,342	2,866	16,600	16,650	4,043	4,593	3,734	3,435	2,968	18,800	18,850	4,807	4,051	5,541	4,424	5,022
14,450	14,500	3,645	3,113	3,735	3,357	2,879	16,650	16,700	4,060	4,614	3,749	3,449	2,982	18,850	18,900	4,825	4,065	5,564	4,440	5,040
14,500	14,550	3,660	3,127	3,755	3,373	2,891	16,700	16,750	4,077	4,635	3,765	3,463	2,996	18,900	18,950	4,843	4,079	5,586	4,456	5,058
14,550	14,600	3,674	3,141	3,774	3,388	2,904	16,750	16,800	4,094	4,656	3,780	3,477	3,010	18,950	19,000	4,861	4,093	5,609	4,472	5,076
14,600	14,650	3,688	3,155	3,794	3,404	2,916	16,800	16,850	4,111	4,677	3,796	3,491	3,024	19,000	19,050	4,879	4,107	5,631	4,488	5,094
14,650	14,700	3,702	3,169	3,813	3,419	2,929	16,850	16,900	4,128	4,698	3,811	3,505	3,038	19,050	19,100	4,897	4,121	5,654	4,504	5,112
14,700	14,750	3,717	3,183	3,833	3,435	2,941	16,900	16,950	4,145	4,719	3,827	3,519	3,052	19,100	19,150	4,915	4,135	5,676	4,520	5,131
14,750	14,800	3,731	3,197	3,852	3,450	2,954	16,950	17,000	4,162	4,740	3,842	3,533	3,066	19,150	19,200	4,933	4,149	5,699	4,536	5,149
14,800	14,850	3,745	3,211	3,872	3,466	2,966	17,000	17,050	4,179	4,761	3,858	3,547	3,080	19,200	19,250	4,951	4,163	5,721	4,552	5,167
14,850	14,900	3,759	3,225	3,891	3,481	2,979	17,050	17,100	4,196	4,782	3,873	3,561	3,094	19,250	19,300	4,969	4,177	5,744	4,568	5,185
14,900	14,950	3,774	3,239	3,911	3,497	2,991	17,100	17,150	4,213	4,803	3,889	3,575	3,108	19,300	19,350	4,987	4,191	5,766	4,584	5,203
14,950	15,000	3,788	3,253	3,930	3,512	3,004	17,150	17,200	4,230	4,824	3,904	3,589	3,122	19,350	19,400	5,005	4,205	5,789	4,600	5,221
15,000	15,050	3,802	3,267	3,950	3,528	3,016	17,200	17,250	4,247	4,845	3,920	3,603	3,136	19,400	19,450	5,023	4,219	5,811	4,616	6,059
15,050	15,100	3,817	3,281	3,969	3,543	3,029	17,250	17,300	4,264	4,866	3,935	3,617	3,150	19,450	19,500	5,041	4,233	5,834	4,632	6,036
15,100	15,150	3,831	3,295	3,989	3,559	3,041	17,300	17,350	4,281	4,887	3,951	3,631	3,164	19,500	19,550	5,059	4,247	5,856	4,648	6,014
15,150	15,200	3,845	3,309	4,008	3,574	3,054	17,350	17,400	4,298	4,908	3,966	3,645	3,178	19,550	19,600	5,077	4,261	5,879	4,664	6,014
15,200	15,250	3,860	3,323	4,028	3,590	3,066	17,400	17,450	4,315	4,929	3,982	3,659	3,192	19,600	19,650	5,095	4,275	5,901	4,680	6,036
15,250	15,300	3,874	3,337	4,047	3,605	3,079	17,450	17,500	4,332	4,950	3,997	3,673	3,206	19,650	19,700	5,113	4,289	5,924	4,696	6,058
15,300	15,350	3,888	3,351	4,067	3,621	3,091	17,500	17,550	4,349	4,971	4,013	3,687	3,220	19,700	19,750	5,131	4,303	5,946	4,712	6,080
15,350	15,400	3,903	3,365	4,086	3,636	3,104	17,550	17,600	4,366	4,992	4,028	3,701	3,234	19,750	19,800	5,149	4,317	5,969	4,728	6,102
15,400	15,450	3,917	3,379	4,106	3,652	3,116	17,600	17,650	4,383	5,013	4,044	3,715	3,248	19,800	19,850	5,167	4,331	5,991	4,744	6,124
15,450	15,500	3,931	3,393	4,125	3,667	3,129	17,650	17,700	4,400	5,034	4,059	3,729	3,262	19,850	19,900	5,185	4,345	6,014	4,760	6,146
15,500	15,550	3,946	3,407	4,145	3,683	3,141	17,700	17,750	4,417	5,055	4,075	3,743	3,276	19,900	19,950	5,203	4,359	6,036	4,776	6,168
15,550	15,600	3,960	3,421	4,164	3,698	3,154	17,750	17,800	4,434	5,076	4,090	3,757	3,290	19,950	20,000	5,221	4,373	6,059	4,792	6,190
15,600	15,650	3,974	3,435	4,184	3,714	3,166	17,800	17,850	4,451	5,097	4,106	3,771	3,304							
15,650	15,700	3,989	3,449	4,203	3,729	3,179	17,850	17,900	4,468	5,118	4,121	3,785	3,317							
15,700	15,750	4,003	3,463	4,223	3,745	3,191	17,900	17,950	4,485	5,139	4,137	3,799	3,331							
15,750	15,800	4,017	3,477	4,242	3,760	3,204	17,950	18,000	4,502	5,160	4,152	3,813	3,345							
15,800	15,850	4,032	3,491	4,262	3,776	3,216	18,000	18,050	4,519	5,181	4,168	3,827	3,359							
15,850	15,900	4,046	3,505	4,281	3,791	3,229	18,050	18,100	4,537	5,204	4,184	3,841	3,373							
15,900	15,950	4,060	3,519	4,301	3,807	3,241	18,100	18,150	4,555	5,226	4,200	3,855	3,387							

*This column is to be used by a qualifying widow(er).

1976 Tax Rate Schedules

If line 15 is more than $20,000 figure your tax on the amount on line 15 by using the appropriate tax rate schedule on this page. Enter tax on Short Form 1040A, line 16. **Note:** *It may be to your advantage to use the "averaging method" and file Form 1040 if after subtracting $3,000 from your 1976 taxable income, the balance is over 30 percent of the total of your taxable income for the last four years (1972 through 1975). See Schedule G (Form 1040) and* **Publication 506,** *Computing Your Tax Under the Income Averaging Method.*

SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z

Use this schedule if you checked the box on Short Form 1040A, line 1.

If the amount on line 15 is: Over—	But not over—	Enter on line 16:	of the amount over—
$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 Qualifying Widows and Widowers

If you are a married person living apart from your spouse, see page 5, paragraph 1(d), of the instructions to see if you can be considered as "unmarried" for purposes of using Schedule X or Z.

Use this schedule if you checked the box on Short Form 1040A, line 2 or 5.

Married Taxpayers Filing Joint Returns and Qualifying Widows and Widowers (See pages 5 and 6)

If the amount on line 15 is: Over—	But not over—	Enter on line 16:	of the amount over—
$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

Use this schedule if you checked the box on Short Form 1040A, line 3.

Married Taxpayers Filing Separate Returns

If the amount on line 15 is: Over—	But not over—	Enter on line 16:	of the amount over—
$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 6)

Use this schedule if you checked the box on Short Form 1040A, line 4.

If the amount on line 15 is: Over—	But not over—	Enter on line 16:	of the amount over—
$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

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To Call IRS Toll Free For Answers to Your Federal Tax Questions, Use Only the Number Listed Below, for Your Area

Caution: *"Toll-free" is a telephone call for which you pay only local charges and no long-distance charge is involved. Therefore, please use a local city number only if it is not a long-distance call for you. Otherwise, use the general toll-free number provided.*

To help us provide courteous responses and accurate information, IRS occasionally monitors telephone calls. No record is maintained of the taxpayer's name, address or social security number.

Tax Advice to Taxpayers.—We are happy to assist you by answering questions to help you prepare your return. But you should know that you are responsible for the accuracy of your return and for the payment of the correct tax. If we do make an error, you are still responsible for the payment of the correct tax, and we are generally required by law to charge interest.

ALABAMA
Birmingham, 252–1155
Decatur, 355–1855
Huntsville, 539–2751
Mobile, 433–5532
Montgomery, 264–8441
Muscle Shoals Area, 767–0301
Tuscaloosa, 758–4434
Elsewhere in Alabama, 800–292–6300

ALASKA
Anchorage, 276–1040
Elsewhere in Alaska, call operator and ask for Zenith 3700

ARIZONA
Phoenix, 257–1233
Tucson, 624–8751
Elsewhere in Arizona, 800–352–6911

ARKANSAS
Little Rock, 376–4401
Elsewhere in Arkansas, 800–482–9350

CALIFORNIA
Please call your toll-free telephone number shown in the white pages of your local telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Assistance

COLORADO
Denver, 825–7041
Elsewhere in Colorado, 800–332–2060

CONNECTICUT
Bridgeport, 576–1433
Hartford, 249–8251
Stamford, 348–6235
Elsewhere in Connecticut, 1–800–842–1120

DELAWARE
Wilmington, 571–6400
Elsewhere in Delaware, 800–292–9575

DISTRICT OF COLUMBIA
Call 488–3100

FLORIDA
Fort Lauderdale, 491–3311
Jacksonville, 354–1760
Miami, 358–5072
Orlando, 422–2550
Pensacola, 434–5215

FLORIDA—Continued
St. Petersburg, 576–7400
Tampa, 223–9741
West Palm Beach, 655–7250
Elsewhere in Florida, 1–800–342–8300

GEORGIA
Atlanta, 522–0050
Augusta, 724–9946
Columbus, 327–7491
Macon, 746–4993
Savannah, 355–1045
Elsewhere in Georgia, 1–800–222–1040

HAWAII
Hilo, 935–4895
Honolulu, 546–8660
Kauai, 245–2731
Lanai, call operator and ask for Enterprise 8036
Maui, 244–0685
Molokai, call operator and ask for Enterprise 8034

IDAHO
Boise, 336–1040
Elsewhere in Idaho, 800–632–5990

ILLINOIS
Chicago, 435–1040
Elsewhere in area code 312 (except city of Chicago) and residents in Joliet Region Telephone Directory, 800–972–5400
Springfield, 789–4220
Elsewhere in all other locations in Illinois, 800–252–2921

INDIANA
Evansville, 424–6481
Fort Wayne, 423–2331
Gary, 938–0560
Hammond, 938–0560
Indianapolis, 635–2275
Muncie, 288–4594
South Bend, 232–3981
Terre Haute, 232–9421
Elsewhere in Indiana, 800–382–9740

IOWA
Cedar Rapids, 366–8771
Des Moines, 284–4850
Elsewhere in Iowa, 800–362–2600

KANSAS
Kansas City, 722–2910
Topeka, 357–5311
Wichita, 263–2161
Elsewhere in Kansas, 800–362–2190

KENTUCKY
Lexington, 255–2333
Louisville, 584–1361
Northern Kentucky (Cincinnati local dialing area), 621–6281
Elsewhere in Kentucky, 800–292–6570

LOUISIANA
Baton Rouge, 387–2206
New Orleans, 581–2440
Shreveport, 424–6301
Elsewhere in Louisiana, 800–362–6900

MAINE
Augusta, 622–7101
Portland, 775–7401
Elsewhere in Maine, 1–800–452–8750

MARYLAND
Baltimore, 962–2590
Prince Georges County, 488–3100
Montgomery County, 488–3100
Elsewhere in Maryland, 800–492–0460

MASSACHUSETTS
Boston, 523–1040
Brockton, 580–1770
Fitchburg, 345–1031
Lawrence, 682–4344
Lowell, 957–4470
New Bedford, 996–3111
Springfield, 785–1201
Worcester, 757–2712
Elsewhere in Massachusetts, 1–800–392–6288

MICHIGAN
Ann Arbor, 769–9850
Detroit, 237–0800
Flint, 767–8830
Grand Rapids, 774–8300
Lansing, 394–1550
Mount Clemens, 469–4200
Muskegon, 726–4971
Pontiac, 858–2530
Elsewhere in area code 313, call 800–462–0830
Elsewhere in area codes 517, 616, and 906, call 800–482–0670

MINNESOTA
Minneapolis, 291–1422
St. Paul, 291–1422
Elsewhere in Minnesota, 800–652–9062

MISSISSIPPI
Biloxi, 868–2122

MISSISSIPPI—Continued
Gulfport, 868–2122
Jackson, 948–4500
Elsewhere in Mississippi, 1–800–222–8070

MISSOURI
Columbia, 443–2491
Jefferson City, 635–9141
Joplin, 781–8500
Kansas City, 474–0350
St. Joseph, 364–3111
St. Louis, 342–1040
Springfield, 887–5000
Elsewhere in Missouri, 800–392–4200

MONTANA
Helena, 443–2320
Elsewhere in Montana, 800–332–2275

NEBRASKA
Lincoln, 475–3611
Omaha, 422–1500
Elsewhere in Nebraska, 800–642–9960

NEVADA
Las Vegas, 385–6291
Reno, 784–5521
Elsewhere in Nevada, 800–492–6552

NEW HAMPSHIRE
Manchester, 668–2100
Portsmouth, 436–8810
Elsewhere in New Hampshire, 1–800–582–7200

NEW JERSEY
Camden, 966–7333
Hackensack, 487–8981
Jersey City, 622–0600
Newark, 622–0600
Paterson, 279–9400
Trenton, 394–7113
Elsewhere in New Jersey, 800–242–6750

NEW MEXICO
Albuquerque, 766–3401
Elsewhere in New Mexico, 800–432–6880

NEW YORK
Albany District *(Eastern Upstate New York)*
Albany, 449–3120
Poughkeepsie, 452–7800
Elsewhere in Eastern Upstate New York, 1–800–342–3700
Brooklyn District
Brooklyn, 596–3770
Nassau, 248–3620
Queens, 596–3770
Suffolk, 724–5000
Buffalo District *(Western Upstate New York)*
Binghampton, 772–1540
Buffalo, 855–3955
Niagara Falls, 285–9361
Rochester, 263–6770
Syracuse, 425–8111
Utica, 797–2550
Elsewhere in Western Upstate New York, 1–800–462–1560

NEW YORK—Continued
Manhattan District
Bronx, 732–0100
Manhattan, 732–0100
Rockland County, 352–8900
Staten Island, 732–0100
Westchester County:
North (Peekskill Area), 739–9191
South (Mt. Vernon, New Rochelle, White Plains—Yonkers Area), 212–732–0100

NORTH CAROLINA
Charlotte, 372–7750
Greensboro, 274–3711
Raleigh, 828–6278
Elsewhere in North Carolina, 800–822–8800

NORTH DAKOTA
Fargo, 293–0650
Elsewhere in North Dakota, 800–342–4710

OHIO
Akron, 253–1141
Canton, 455–6781
Cincinnati, 621–6281
Cleveland, 522–3000
Columbus, 228–0520
Dayton, 228–0557
Elyria, 323–8090
Lima, 228–6037
Lorain, 933–9591
Mansfield, 524–2095
Toledo, 255–3730
Youngstown, 746–1811
Elsewhere in Northern Ohio, 800–362–9050
Elsewhere in Southern Ohio, 800–582–1700

OKLAHOMA
Oklahoma City, 231–5121
Tulsa, 583–5121
Elsewhere in Oklahoma, 800–962–3456

OREGON
Eugene, 485–8285
Medford, 779–3375
Portland, 221–3960
Salem, 581–8720
Elsewhere in Oregon, 800–452–1980

PENNSYLVANIA
Allentown, 437–6966
Bethlehem, 437–6966
Erie, 456–8831
Harrisburg, 783–8700
Philadelphia, 574–9900
Pittsburgh, 281–0112
Elsewhere in area codes 215 and 717, call 800–462–4000
Elsewhere in area codes 412 and 814, call 800–242–0250

RHODE ISLAND
Block Island, call operator and ask for Enterprise 1040
Burrillville—Gloucester, 568–3100
Hope Valley—South County, 539–2361
Newport, 847–2463
Providence, 274–1040
Tiverton—Little Compton, 624–6647
Woonsocket, 722–9245

SOUTH CAROLINA
Charleston, 722–1601
Columbia, 799–1040
Greenville, 242–5434
Elsewhere in South Carolina, 1–800–922–8810

SOUTH DAKOTA
Aberdeen, 225–9112
Rapid City, 348–9400
Sioux Falls, 334–6600
Elsewhere in South Dakota, 800–592–1870

TENNESSEE
Chattanooga, 892–3010
Johnson City, 929–0181
Knoxville, 637–0190
Memphis, 522–1250
Nashville, 259–4601
Elsewhere in Tennessee, 800–342–8420

TEXAS
Amarillo, 376–2184
Austin, 472–1974
Beaumont, 835–5076
Dallas, 742–2440
El Paso, 543–7572
Ft. Worth, 334–3811
Houston, 965–0440
Lubbock, 747–4361
San Antonio, 229–5211
Waco, 752–6535
Wichita Falls, 723–6702
Elsewhere in Texas, 800–492–4830

UTAH
Salt Lake City, 524–4060
Elsewhere in Utah, 1–800–662–5370

VERMONT
Burlington, 658–1870
Elsewhere in Vermont, 1–800–642–3110

VIRGINIA
Baileys Crossroads (Northern Virginia), 557–9230
Chesapeake, 461–3770
Norfolk, 461–3770
Portsmouth, 461–3770
Richmond, 649–2361
Virginia Beach, 461–3770
Elsewhere in Virginia, 800–552–9500

WASHINGTON
Everett, 259–0861
Seattle, 442–1040
Spokane, 456–8350
Tacoma, 383–2021
Vancouver, 695–9252
Yakima, 248–6891
Elsewhere in Washington, 800–732–1040

WEST VIRGINIA
Parkersburg, 485–1601
Elsewhere in West Virginia, 800–642–1931

WISCONSIN
Milwaukee, 271–3780
Elsewhere in Wisconsin, 800–452–9100

WYOMING
Cheyenne, 635–4124
Elsewhere in Wyoming, 800–525–6060

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Schedules A&B—Itemized Deductions AND Dividend and Interest Income

(Form 1040)

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

1976

Name(s) as shown on Form 1040 | Your social security number

Schedule A—Itemized Deductions (Schedule B on back)

Medical and Dental Expenses (not compensated by insurance or otherwise) (See page 13 of Instructions.)

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 15c, 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, nurses, etc.
b Hospitals
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶
7 Total (add lines 4 through 6c)
8 Enter 3% of line 15c, 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 34** ▶

Taxes (See page 13 of Instructions.)

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 through 16). Enter here and on line 35** ▶

Interest Expense (See page 14 of Instructions.)

18 Home mortgage
19 Other (itemize) ▶
20 **Total (add lines 18 and 19). Enter here and on line 36** ▶

Contributions (See page 15 of Instructions for examples.)

21 a Cash contributions for which you have receipts, cancelled checks or other written evidence
b Other cash contributions. List donees and amounts. ▶
22 Other than cash (see page 15 of instructions for required statement)
23 Carryover from prior years
24 **Total contributions (add lines 21a through 23). Enter here and on line 37** ▶

Casualty or Theft Loss(es) (See page 15 of Instructions.)
Note: *If you had* **more than one loss,** *omit lines 25 through 28 and see page 15 of Instructions 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 38** ▶

Miscellaneous Deductions (See page 15 of Instructions.)

30 Alimony paid
31 Union dues
32 Other (itemize) ▶
33 **Total (add lines 30 through 32). Enter here and on line 39** ▶

Summary of Itemized Deductions **A**

34 Total medical and dental—line 10
35 Total taxes—line 17
36 Total interest—line 20
37 Total contributions—line 24
38 Casualty or theft loss(es)—line 29
39 Total miscellaneous—line 33
40 **Total deductions (add lines 34 through 39). Enter here and on Form 1040, line 44** ▶

Schedules A&B (Form 1040) 1976 — Page 2

Schedule B—Dividend and Interest Income

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side) | Your social security number

Part I Dividend Income

Note: *If gross dividends (including capital gain distributions) and other distributions on stock are $400 or less, do not complete this part. But enter gross dividends less the sum of capital gain distributions and non-taxable distributions, if any, on Form 1040, line 10a (see note below).*

1 Gross dividends (including capital gain distributions) and other distributions on stock. (List payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

2 Total of line 1 . . . . . | | |

3 Capital gain distributions (see page 16 of Instructions. Enter here and on Schedule D, line 7). See note below | | |

4 Nontaxable distributions (see page 16 of Instructions) . . . . | | |

5 Total (add lines 3 and 4) . . . . . | | |

6 **Dividends before exclusion (subtract line 5 from line 2).** Enter here and on Form 1040, line 10a . . . . . | | |

Part II Interest Income

Note: *If interest is $400 or less, do not complete this part. But enter amount of interest received on Form 1040, line 11.*

7 Interest includes earnings from savings and loan associations, mutual savings banks, cooperative banks, and credit unions as well as interest on bank deposits, bonds, tax refunds, etc. Interest also includes original issue discount on bonds and other evidences of indebtedness (see page 16 of Instructions). (List payers and amounts)

8 **Total interest income.** Enter here and on Form 1040, line 11 . . . . . | |

Note: *If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter 50 percent of capital gain distributions on Form 1040, line 30b.* **B**

Part III Foreign Accounts and Foreign Trusts

1 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.)

2 Were you the grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during the current taxable year, whether or not you have any beneficial interest in such trust? . . . . . ☐ Yes ☐ No

If "Yes," attach Form 4683 (For definitions, see Form 4683.)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1976—O-218-387 23-0016750

SCHEDULE D (Form 1040)
Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

(Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)

► Attach to Form 1040. ► See Instructions for Schedule D (Form 1040).

1976

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. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price	e. Cost or other basis, as adjusted (see instruction F) 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	Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction I) . .	4	( )
5	Net short-term gain or (loss), combine lines 3 and 4	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 Form 4797, line 4(a)(1) (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	Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction I) .	12	( )
13	Net long-term gain or (loss), combine lines 11 and 12	13	

Part III Summary of Parts I and II *(If You Have Capital Loss Carryovers From Years Beginning Before 1970, Do Not Complete This Part. See Form 4798, Parts III, IV and V.)*

14	Combine 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 IV for computation of alternative tax). Enter zero if there is a loss or no entry on line 13	15a	
	b Subtract line 15a from line 14. Enter here and on Form 1040, line 30a	15b	
16	If line 14 shows a loss—		
	a Enter one of the following amounts: (i) If line 5 is zero or a net gain, enter 50% of line 14; (ii) If line 13 is zero or a net gain, enter line 14; or, (iii) If line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13	16a	
	b Enter here and enter as a (loss) on Form 1040, line 30a, the smallest of: (i) The amount on line 16a; (ii) $1,000 ($500 if married and filing a separate return); or, (iii) Taxable income, as adjusted (see Instruction J)	16b	( )

Schedule D (Form 1040) 1976 — Page 2

Part IV Computation of Alternative Tax (See Instruction S to See if the Alternative Tax Will Benefit You)

17 Enter amount from Form 1040, line 47		17	
18 Enter amount from line 15a (or Form 4798, Part IV, line 8(a))		18	
19 Subtract line 18 from line 17 (if line 18 exceeds line 17, do not complete the rest of this part. The Alternative Tax will not benefit you)		19	
Note: *If line 18 does not exceed $25,000 ($12,500 if married filing separately), omit lines 20 through 23 and enter zero on line 24.*			
20 Enter $25,000 ($12,500 if married filing separately)		20	
21 Add lines 19 and 20		21	
22 Tax on amount on line 17*	22		
23 Tax on amount on line 21*	23		
24 Subtract line 23 from line 22		24	
25 Tax on amount on line 19*		25	
26 Enter 50% of line 18 but not more than $12,500 ($6,250 if married filing separately)		26	
27 Alternative Tax—add lines 24, 25, and 26. If smaller than the tax figured on the amount on Form 1040, line 47, enter this alternative tax on Form 1040, line 16. Also check the Schedule D box on Form 1040, line 16		27	

*If the amount on which the tax is to be computed is $20,000 or less use the Tax Table; if more than $20,000 use Tax Rate Schedule X, Y, or Z.

Note: Enter your capital loss carryovers from 1976 to 1977:	Pre-1970	Post-1969
Short-term (from Form 4798, Part II or Part V)		
Long-term (from Form 4798, Part II or Part V)		

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SCHEDULE E (Form 1040)
Department of the Treasury
Internal Revenue Service

Supplemental Income Schedule

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.)
▶ Attach to Form 1040. ▶ See Instructions for Schedule E (Form 1040).

1976

Name(s) as shown on Form 1040 — Your social security number

Part I Pension and Annuity Income. If fully taxable, do not complete this part. Enter amount on Form 1040, line 32b. For one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a schedule 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 2
3 Amount received this year 3
4 Amount excludable this year 4
5 Taxable portion (subtract line 4 from line 3) 5

Part II Rent and Royalty Income. If you need more space, use Form 4831.
Have you claimed expenses connected with your vacation home rented to others? ☐ Yes ☐ No

Note: If you are reporting farm rental income here, see Schedule E Instructions to determine if you should 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)
6 Totals				

7 Net income or (loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e)) 7
8 Net rental income or (loss) (from Form 4831) 8
9 Net farm rental profit or (loss) (from Form 4835) 9
10 Total rent and royalty income (add lines 7, 8, and 9) 10

Part III Income or Losses from Partnerships, Estates or Trusts, Small Business Corporations.

Note: 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	Enter in column (b): P for Partnership, E for Estate or Trust, or S for Small Business Corp. (b)	(c) Employer identification number	(d) Income or (loss)	(e) Additional 1st year depreciation (applicable only to partnerships)
11 Totals				

12 Income or (loss). Total of column (d) less total of column (e) 12
13 TOTAL (add lines 5, 10, and 12). Enter here and on Form 1040, line 32a ▶ 13

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 use Form 4562.

(a) 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 Totals						

E

☆ U.S. GOVERNMENT PRINTING OFFICE : 1976—O-210-374 E.I. 13-2687299

SCHEDULE SE (Form 1040)
Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax

1976

▶ Each self-employed person must file a Schedule SE. ▶ Attach to Form 1040.
▶ See Instructions for Schedule SE (Form 1040).

● If you had wages, including tips, of $15,300 or more that were subject to social security or railroad retirement taxes, do not fill in this schedule (unless you are eligible for the Earned Income Credit). See Instructions.

● If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

Important.—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD) | Social security number of self-employed person ▶

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶

● If you have only farm income complete Parts I and III. ● If you have only nonfarm income complete Parts II and III.
● If you have both farm and nonfarm income complete Parts I, II, and III.

Part I Computation of Net Earnings from FARM Self-Employment

You may elect to compute your net farm earnings using the OPTIONAL METHOD, line 3, instead of using the Regular Method, line 2, if your gross profits are: (1) $2,400 or less, or (2) more than $2,400 and net profits are less than $1,600. However, lines 1 and 2 must be completed even if you elect to use the FARM OPTIONAL METHOD.

REGULAR METHOD 1 Net profit or (loss) from:	a Schedule F, line 54 (cash method), or line 72 (accrual method)	1a		
	b Farm partnerships	1b		
2 Net earnings from farm self-employment (add lines 1a and b)		2		
FARM OPTIONAL METHOD 3 If gross profits from farming[1] are:	a Not more than $2,400, enter two-thirds of the gross profits	3		
	b More than $2,400 and the net farm profit is less than $1,600, Enter $1,600			
4 Enter here and on line 12a, the amount on line 2, or line 3 if you elect the farm optional method		4		

[1] *Gross profits from farming are the total gross profits from Schedule F, line 28 (cash method), or line 70 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K–1 (Form 1065), line 14) as explained in instructions for Schedule SE.*

Part II Computation of Net Earnings from NONFARM Self-Employment

REGULAR METHOD 5 Net profit or (loss) from:	a Schedule C, line 21. (Enter combined amount if more than one business.)	5a		
	b Partnerships, joint ventures, etc. (other than farming)	5b		
	c Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here ▶ ☐ and enter zero on this line	5c		
	d Service with a foreign government or international organization	5d		
	e Other (See Form 1040 instructions for line 36.) Specify ▶	5e		
6 Total (add lines 5a through e)		6		
7 Enter adjustments if any (attach statement)		7		
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)		8		

If line 8 is $1,600 or more **OR** if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12b, Part III.

Note: *You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than $1,600 and less than two-thirds of your gross nonfarm profits,[2] and you had actual net earnings from self-employment of $400 or more for at least 2 of the 3 following years: 1973, 1974, and 1975. The nonfarm optional method can only be used for 5 taxable years.*

SE

NONFARM OPTIONAL METHOD 9 a Maximum amount reportable, under both optional methods combined (farm and nonfarm)		9a	$1,600	00
b Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero)		9b		
c Balance (subtract line 9b from line 9a)		9c		
10 Enter two-thirds of gross nonfarm profits[2] or $1,600, whichever is smaller		10		
11 Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller		11		

[2] *Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K–1 (Form 1065), line 14) as explained in instructions for Schedule SE. Also, include gross profits from services reported on line 5c, d, and e, as adjusted by line 7.*

Part III Computation of Social Security Self-Employment Tax

12 Net earnings or (loss): a From farming (from line 4)		12a		
b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method)		12b		
13 Total net earnings or (loss) from self-employment reported on line 12. (If line 13 is less than $400, you are not subject to self-employment tax. Do not fill in rest of schedule.)		13		
14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1976 is		14	$15,300	00
15 a Total "FICA" wages and "RRTA" compensation	15a			
b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA	15b			
c Total of lines 15a and b		15c		
16 Balance (subtract line 15c from line 14)		16		
17 Self-employment income—line 13 or 16, whichever is smaller		17		
18 Self-employment tax. (If line 17 is $15,300.00, enter $1,208.70; if less, multiply the amount on line 17 by .079.) Enter here and on Form 1040, line 58		18		

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Form **2555** (Rev. 1977)
Department of the Treasury
Internal Revenue Service

Exemption of Income Earned Abroad

▶ Attach to Form 1040.

For taxable year ending .....

This Form is to be Used Only by United States Citizens and Certain Resident Aliens (See Instruction 1.)

Name of taxpayer | Social security number

Foreign address (including Country) | Your occupation

Name of employer ▶
Employer's address: U.S. ▶ Foreign ▶

Give the latest year for which you filed a U.S. income tax return ▶ Office where filed ▶

For an explanation of the provisions under which earned income of citizens abroad is exempt, see instructions. You may obtain forms from any Internal Revenue office, U.S. Embassy, or Consulate.

Check status under which you claim exemption of earned income from services abroad:
☐ Bona fide residence. Complete Parts I and III.
☐ Physical presence. Complete Parts II and III.

Complete all items in the parts pertaining to your status. If an item does not apply, write "DOES NOT APPLY." Failure to submit required information may result in disallowance of the claimed exemption.

Part I To be Completed for Bona Fide Residence Only

1 Foreign country in which you claim bona fide residence ..... Residence began ..... (Date), ended ..... (Date)

2 Kind of living quarters in foreign country ☐ Purchased house ☐ Rented house or apartment ☐ Rented room ☐ Quarters furnished by employer

3 Did your family live with you abroad during any part of the taxable year? ☐ Yes ☐ No
If "Yes," for what period? .....

4 (a) Have you made a statement to the authorities of the foreign country you claim bona fide residence in that you are not a resident of that country? ☐ Yes ☐ No

(b) Are you required to pay income tax to the country you claim bona fide residence in? ☐ Yes ☐ No
If you made a statement to the authorities of the foreign country that you are not a resident, and the country holds you are not subject to its income tax, you do not qualify for this U.S. exemption. (See Instruction B(c).)

5 Complete the following for days present in the U.S. or its possessions during the taxable year:

Date arrived in U.S.	Date departed from U.S.	Number of days in U.S. on business	Amount earned in U.S. on business[4] (Attach statement showing computation.)	Date arrived in U.S.	Date departed from U.S.	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.)

6 (a) State any contractual terms or other conditions relating to the length of your employment abroad. .....

(b) State the type of visa you entered the foreign country under. .....

(c) Did your visa contain any limitations as to the length of your stay or employment in a foreign country? ☐ Yes ☐ No
If "Yes," attach explanation.

(d) List the places where you have resided and the dates of residence since you left the U.S. to establish residence abroad. .....

(e) Did you maintain a home in the U.S. while residing abroad? ☐ Yes ☐ No
If "Yes," show address of your home, whether it was rented, and the names and relationships of the occupants. .....

Part II To be Completed for Physical Presence Only

7 The 18-month period the exemption for physical presence in a foreign country is based on is from ..... through .....

8 Enter all travel abroad during the 18-month period the exemption is based on, except travel between foreign countries that did not involve travel on or over international waters for 24 hours or more. If the last entry is an arrival in a foreign country, insert number of full days to end of 18-month period. If there was no travel to report during the period, write in schedule that you were physically present in a foreign country or countries during the entire 18-month period.

Name of country (including U.S.)	Date and time departed	Date and time arrived	Full days present in country	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.)

9 Enter prior years you claimed exemption for income earned abroad under section 911 ▶

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Part III To be Completed for Both Bona Fide Residence and Physical Presence

10 Enter below your total earned income, including noncash remuneration. (See Instructions 7 and 8(d).)

Is part of the income (such as bonuses) attributable to services performed in past years or to be performed for years other than this year? . . . . . ☐ Yes ☐ No

If "Yes," see Instructions 10(a) and 11.

Do not report exempt income on your Form 1040, but enter all taxable income in the appropriate sections of the form. If you received all or part of your income in foreign currency, translate its exchange value into terms of U.S. dollars at the rates prevailing at the time you actually or constructively received the income.

Earned income (for personal services rendered in foreign countries)	Exchange rates used	Amount (In U.S. dollars)
11 (a) Total wages, salaries, bonuses, commissions, etc., received during this year		
(b) Amount attributable to prior years or future years. (See Instructions 10(a) and 11.)		
(c) Balance attributable to this year. (Subtract line 11(b) from line 11(a).)		
12 Pensions and annuities (See Instruction 10(d).)		
13 Allowable share of income for personal services rendered. (See Instructions 7 and 10(a).)		
(a) In a business (including farming) or profession. (Attach Schedule C or F (Form 1040).)		
(b) In a partnership (Give name, address, and nature of income.)		
14 Noncash remuneration (Market value of property or facilities furnished by employer. Attach statement showing how determined.)		
(a) Home		
(b) Car		
(c) Other property facilities (Specify.)		
15 Other income (Specify.)		
16 Allowances or reimbursements		
(a) Cost of living		
(b) Overseas differential		
(c) Family		
(d) Education		
(e) Home leave		
(f) Quarters		
(g) For any other purpose (Specify.)		
17 Total earned income from sources outside the U.S.		
18 Amount exempt (If exempt status changed during the taxable year, complete schedule below.)		
19 Taxable income (Line 17 less line 18. If less than zero, enter zero. Enter here and report on Form 1040.)		

Schedule for Computation of Exemption Claimed in Part III, line 18, above.

(The $20,000 and $25,000 exemptions are for full taxable years. Prorate them if your exempt status changes during the taxable year. See Instructions 8(a)(ii) and 10(c).)

	A	B
20 Applicable exemption	$20,000	$25,000
21 Number of exemption qualifying days in taxable year		
22 Total number of days in taxable year		
23 Percentage applicable (Divide the number of days on line 21 by the number of days on line 22.)	%	%
24 Allowable exemption (Multiply the amount on line 20 by the percent on line 23.)	$	$
25 Total allowable exemption (Add amounts on line 24, columns A and B. Enter here and on line 18.)		$

(If more space is needed for any schedule, etc., attach statement.)

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Instructions

1. General.—To determine whether you must file Form 1040, see Who Must File on page 4 of that form's instructions. In determining whether you must file a return, be sure to include your income earned abroad even though it may qualify for tax exemption, as explained below.

U.S. citizens in foreign countries are subject to the same U.S. income tax laws as those living in the U.S. However, there is an exception as to their **earned income** as defined in instruction 7, received for personal services rendered abroad. A limited amount of **earned income** may be exempt from tax if a citizen meets either the "bona fide residence" test or the "physical presence" test. (See Instructions 8 and 9.) Detailed information about these provisions may be found in **Publication 54***, Tax Guide for U.S. Citizens Abroad.

Resident aliens of the U.S. from certain foreign countries with whom tax treaties are in effect qualify for the benefits of section 911(a)(2) of the Code (physical presence) to the same extent as U.S. citizens under "nondiscrimination" clauses of such treaties. To determine whether the country of which you are a citizen contains such a "nondiscrimination" clause in its treaty with the U.S., get **Publication 54***, Tax Guide for U.S. Citizens Abroad.

2. How to file.—If you qualify for exemption on any part of your **earned income** from sources outside the U.S., show your exempt income and information supporting it on this form. Then attach it to your completed Form 1040.

If you earned your only income **abroad** and all of it qualifies for exemption, you need only complete this form and attach it to a Form 1040 showing your name, address, social security number, and signature.

Report on your Form 1040 compensation earned in the U.S. for personal services performed before foreign residence began. Also report on Form 1040 all other items of gross income, including earned income that does not qualify for exemption (such as a pro rata part of your earned income if part of the personal services was rendered during temporary business trips to the U.S.).

Note: If you qualify for the benefits of section 911, you can not claim the earned income credit.

3. Where to file.—File Form 2555 with Form 1040 with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

4. When to file.—April 15 is the due date for filing calendar year income tax returns. However, if you are residing or traveling outside the U.S. on April 15, you are automatically allowed an extension of 2 months to June 15. The 2-month automatic extension also applies to fiscal year taxpayers.

If you take advantage of the automatic extension, you are required to attach a statement to your return showing that you were residing or traveling outside the U.S. on the due date of your return. Interest is charged at the applicable rate on any unpaid tax from the due date of the return until the date of payment.

5. Special extensions of time for filing.—If you expect to qualify for the exemption explained in Instruction 8 or 9 on a date more than 2 months after the regular due date of your return, you may apply on Form 2350 for an extension to a date after that on which you expect to qualify for the exemption. Send the application for extension to the office where the return will be filed, before the due date of the return (for calendar year taxpayers, this would be June 15). Interest is charged in the same manner as explained in Instruction 4.

6. Joint returns—Alien spouse.—You may file a joint return if both you and your spouse are U.S. citizens and you both use the same taxable year. If you file a joint return complete separate Forms 2555 if each of you has exempt earned income. Generally, you may not file a joint return if either you or your spouse was a nonresident alien at any time during the taxable year (for exceptions see "Special Election for Aliens" on page 7 of Form 1040 Instructions). However, you may claim an exemption for a nonresident alien spouse who had no gross income from U.S. sources and was not the dependent of another taxpayer.

In applying the exclusion limitations under community property laws, the total community income exempt cannot exceed the amount that would be exempt if the income were not community property.

Married persons eligible to file a joint return under the rules of the above paragraph may do so even if one of them has exempt earned income and the other does not.

7. Earned Income.—Earned income from sources outside the U.S. means wages, salaries, professional fees, and other compensation for personal services actually rendered. It does not include compensation for personal services to a corporation that consists of a distribution of earnings or profits rather than a reasonable allowance as compensation for the personal services. It does not include dividends, capital gains, interest, etc.

If you engaged in a non-corporate trade or business in which both personal services and capital were material income-producing factors, a reasonable allowance as compensation for your personal services will be considered earned income. This earned income amount, however, cannot be more than 30 percent of your share of the net profits from the trade or business.

8. Bona Fide residence (sec. 911(a)(1) Internal Revenue Code).—

(a) General.—

(i) If you are a bona fide resident of a foreign country or countries for an uninterrupted period **which includes an entire taxable year**, you can, subject to the rules in Instruction 10, exclude up to $20,000 or $25,000 of your **earned income** from personal services rendered abroad for each taxable year. For each of the first 3 consecutive years of your bona fide foreign residence, you can exclude no more than $20,000 earned income for each year. The maximum exclusion for each year of bona fide foreign residence after the first 3 consecutive years is $25,000.

(ii) Use the following example to determine the exclusion amount when the third consecutive year does not end with the last day of the taxable year:

Assuming the third consecutive year for a calendar year taxpayer ends on June 30, prorate both the $20,000 and $25,000 during that year. The $20,000 limitation will apply for January 1 through June 30, and the $25,000 limitation will apply for July 1 through December 31.

(b) Determination of residence.—No specific rule can be stated for determining whether you are a bona fide resident of a foreign country, because the determination involves your intention as to the length and nature of your stay. Your intention to establish a bona fide residence in a foreign country may be evidenced by words and acts. If these conflict, more emphasis will be placed on acts than words. Generally, if you go to a foreign country for a definite purpose of a temporary nature and return to the U.S. after that purpose has been accomplished, you are not a bona fide resident of the foreign country. However, if accomplishing the purpose requires an extended and indefinite stay, and you therefore make your home in the foreign country, you may be a bona fide resident of the foreign country for Federal income tax purposes.

(c) Statement of nonresidence.—If you made a statement to the authorities of a foreign country in which you have earned income that you are not a resident of that country, and you have been held not subject to its income tax, you will not be considered a bona fide resident of that foreign country. If you made such a statement and a determination is being made as to whether you qualify as a bona fide foreign resident, provided no adverse determination has been made by the authorities of the

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foreign country on your nonresidence status, you will be considered not subject to the income tax of that foreign country.

(d) Treatment of noncash remuneration.—If you qualify as a bona fide resident and received noncash remuneration in the form of a right to use property or facilities (such as a home or car), it will be taxable in the same manner as any other compensation, subject to the $20,000 or $25,000 exclusion.

(e) Definitions.—

(i) Entire taxable year.—If you use the calendar year as your taxable year, your entire taxable year is the period beginning January 1 and ending December 31.

(ii) Uninterrupted period.—The term uninterrupted period in (a), above, refers to a U.S. citizen's bona fide residence and not to his or her physical presence in the foreign country.

9. Physical presence (sec. 911(a)(2) Internal Revenue Code).—

(a) General.—If you are physically present in a foreign country or countries for a total of at least 510 days during any period of 18 consecutive months, you can, subject to the rules in Instruction 10, exclude up to $20,000 of your **earned income** for each taxable year. You can do this provided the earned income is for personal services performed outside the U.S. and is attributable to the 18-month period.

(b) Determination of 18-month period and application of 510-day rule.—In figuring the minimum of 510 full days' presence in any foreign country or countries, add all separate periods of presence during the 18-month period. The 510 full days need not be consecutive, but may be interrupted by periods during which you are traveling over international waters or are otherwise not present in a foreign country. (For additional information and examples, see **Publication 54***, Tax Guide for U.S. Citizens Abroad.)

(c) Definition of a full day.—Full day means a period of 24 consecutive hours beginning at midnight.

10. Special rules that apply to bona fide residence and physical presence.—

(a) Rule of attribution.—In general, a taxpayer receives **earned income** in the same taxable year he or she performs personal services. This taxable year is used to determine the exemption under the bona fide residence and physical presence tests.

A taxpayer may receive **earned income** in one taxable year for personal services performed in another. Under the rule of attribution, this **earned income** is considered as received in the taxable year in which the personal services are performed. However, to be exempt, **earned income** must be received before the close of the taxable year following the year in which the services are performed. For example, if a cash basis taxpayer received $3,000 in 1975 for services performed in 1974 he or she would include this $3,000 as 1974 **earned income** for determining the amount of exemption. If exempt, the $3,000 would be excluded from his or her income in 1975.

This rule applies only in determining the amount of the exemption and does not affect the reporting time of any amounts not exempt. In no case can amounts be attributed to any year in which the services performed are insubstantial. (For additional information, see **Publication 54**, Tax Guide for U.S. Citizens Abroad, or contact any Internal Revenue Service office or representative.)

(b) Treatment of amounts paid by U.S. Government, etc.—Earned income paid to U.S. citizens by the U.S. or any of its instrumentalities is not exempt from tax under the bona fide residence or physical presence tests. This includes pay received from our Armed Forces' post exchanges, officers' and enlisted men's clubs and messes, motion picture services, and other similarly organized activities under the jurisdiction of the Armed Forces, even though they may be supported by nonappropriated funds.

(c) Accrual of exemption.—A U.S. citizen becomes entitled to the exemption on a daily basis throughout the taxable year. The number of days to be used in figuring the exemption is the number of days in the taxable year for which the exemption is claimed.

(d) Treatment of pensions or annuities.—In general, earned income received as pensions or annuities is not exempt if attributable to employer contributions made after December 31, 1962, for services rendered outside the U.S. after that date. (For rules on the allocation of employer contributions under prefunded pension or annuity plans, see section 1.72–8 of the Income Tax Regulations. For rules on the treatment of pensions or annuities received under unfunded plans, see sections 1.911–1(c) and 1.911–2(d)(5) of the Regulations.)

(e) Treatment of deductions.—Exclude any expenses, losses, or items otherwise deductible (except deductions allowed for personal exemptions) that are properly allocable to or chargeable against earned income exempt from tax under the bona fide residence or physical presence tests, in figuring your taxable income. If expenses incurred for services performed abroad are attributable to both exempt and nonexempt earned income, attach a statement showing the amounts attributable to both for income items on lines 11, 13, 14, and 15. Prorate such expenses, based on the ratio that your exempt earned income bears to your total earned income for services performed abroad. Do not claim expenses allocable to exempt income.

(f) Definition of foreign country.—The term foreign country means territory under the sovereignty of a government other than that of the U.S. and includes the air space over the territory. It does not include U.S. possessions.

11. Amounts attributable to services performed on or before December 31, 1962.—If you received an amount after December 31, 1962, for services performed on or before that date, you may be able to exclude it from your gross income on the ground that a right to receive it existed on March 12, 1962. Such a right (whether forfeitable or nonforfeitable) is considered to exist on March 12, 1962, if it is in a contract, agreement, plan, or provision of foreign law in force on March 12, 1962. The existence of such a contract, agreement, plan, or provision of foreign law may be established by:

(a) written evidence;

(b) evidence of a trade custom governing the method of payment of persons performing the same type of services;

(c) evidence of an oral agreement between the person performing services and the person for whom they are performed as to the method of computing compensation for the services; or

(d) evidence of the provision of foreign law.

If for any taxable year you claim an exemption on the grounds described in this instruction, attach to this form a statement of the facts you rely on to support the exemption. (For more information, see section 1.911–1(c) of the Income Tax Regulations or contact any Internal Revenue Service office or representative.)

*See the 1976 Edition of Publication 54 (for 1975 returns).

c70—16—63641-1

☆ U.S. GOVERNMENT PRINTING OFFICE: 1975—O-575-139

Form **4625** — Department of the Treasury, Internal Revenue Service

Computation of Minimum Tax

▶ Attach to Form 1040

1976

Name(s) as shown on Form 1040 — Your social security number

1	**Tax Preference Items.** File this form if the total of tax preference items (line 2) is more than $10,000 ($5,000 if married filing separately) even though you owe no minimum tax. If this is a short period return, see instructions for line 8. **Caution:** See "Limitations on amounts treated as tax preference items in certain cases" in instructions.	
	(a) Excess itemized deductions	
	(b) Accelerated depreciation on real property:	
	(1) Low-income rental housing under section 167(k)	
	(2) Other real property	
	(c) Accelerated depreciation on personal property subject to a lease	
	(d) Amortization of certified pollution control facilities	
	(e) Amortization of railroad rolling stock	
	(f) Amortization of on-the-job training facilities	
	(g) Amortization of child care facilities	
	(h) Stock options	
	(i) Reserves for losses on bad debts of financial institutions	
	(j) Depletion	
	(k) Capital gains	
	(l) Intangible drilling costs	
2	Total tax preference items (add lines 1(a) through 1(l))	
3	Amount from Form 1040, line 20*	
4	Tax from recomputing prior-year investment credit	
5	Tax from recomputing prior-year Work Incentive (WIN) credit	
6	Tax on premature redemption of Individual Retirement Bond(s)	
7	Add lines 3 through 6	
8	Enter the larger of: (a) one-half of the amount on line 7, or (b) $10,000 ($5,000 if married filing separately)	
9	Subtract line 8 from line 2 (if zero or less, enter zero)	
10	Multiply amount on line 9 by .15 and enter result	
11	Enter amount of any 1976 net operating loss carryover to 1977 (attach statement showing computation)	
12	Multiply amount on line 11 by .15 and enter result	
13	Deferred minimum tax—enter amount from line 10 or line 12, whichever is smaller	
14	Minimum Tax. Subtract line 13 from line 10	
15	Enter minimum tax deferred from prior year(s) until this year (attach statement showing computation)	
16	Total minimum tax. Add lines 14 and 15	
17	Excess tax credits. See instructions for line 17 before completing this section. If Form 1040, line 20 is greater than zero this section will not apply; omit lines 17(a) through 18 and enter the amount from line 16 on line 19.	
	(a) General tax credit	
	(b) Credit for the elderly	
	(c) Credit for political contributions	
	(d) Credit for purchase of new principal residence	
	(e) Credit for child care expenses	
18	Add lines 17(a) through 17(e)	
19	Subtract line 18 from line 16. Enter here and on Form 1040, line 56	

*Do not include any tax imposed under sec. 402(e) (ordinary income portion of lump-sum distributions) or any partial tax under sec. 667 (accumulation distribution by trusts).

Form **4625** (1976)

Instructions

(Section references are to the Internal Revenue Code unless otherwise specified.)

Who Must File.—You must file this form if: (1) you have tax preference items in excess of $10,000 ($5,000 if married filing separately) even if you owe no minimum tax, or (2) if you have any minimum tax liability deferred from a prior taxable year until this year. If this is a short period return see the note in instructions for line 8.

Line 1—Tax Preference Items.—

(a) Excess itemized deductions.—(Applicable only if you itemized deductions on Schedule A (Form 1040)). Enter the amount by which your itemized deductions as adjusted exceed 60 percent (but do not exceed 100 percent) of your adjusted gross income (Form 1040, line 15c).

Itemized deductions as adjusted equal your itemized deductions for the year (Schedule A (Form 1040), line 40), reduced by:

(1) Medical and dental expenses (Schedule A (Form 1040), line 10), and

(2) Casualty and theft losses (Schedule A (Form 1040), line 29).

(b) Accelerated depreciation on real property.—

(1) Low income rental housing under section 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. You must compute this excess on a property by property basis.

Note: *If you amortized certain rehabilitation expenditures for section 1250 property over a 5-year period, enter on line 1(b)(1) the amount by which this amortization exceeds straight-line depreciation over the improvement's normal useful life.*

(c) Accelerated depreciation on personal property subject to a lease.—Enter the excess of depreciation allowable over the depreciation that would have been allowable if the straight-line method had been used, determined without regard to the Asset Depreciation Range variance in useful life. This excess must be computed on a property by property basis.

(d) Amortization of certified pollution control facilities.

(e) Amortization of railroad rolling stock.

(f) Amortization of on-the-job training facilities. and

(g) Amortization of child care facilities.—For items (d), (e), (f) and (g) 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.

(h) Stock options.—If you received stock pursuant to the exercise of a qualified stock option (as defined in section 422(b)) or a restricted stock option (as defined in section 424(b)), enter the amount by which the fair market value of the shares at the time of exercise exceeds the option price.

(i) 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 section 57(a)(7).

(j) Depletion.—Enter any excess of deduction for depletion allowable under section 611 over the adjusted basis of the property at the end of the year (determined without regard to depletion deduction for the taxable year). You must compute this excess on a property by property basis.

(k) Capital gains.—Enter the amount from:

(1) Schedule D (Form 1040), line 15(a),

(2) Form 1040, line 30b if you report only capital gain distributions; or

(3) Form 4798, Part IV, line 8(a) if you report a pre-1970 capital loss carryover.

(l) Intangible drilling costs.—Enter the amount by which (computed on a well-by-well basis):

(1) the intangible drilling and development costs described in section 263(c), paid or incurred in connection with oil and gas wells (other than costs incurred in drilling a nonproductive well), allowable under Chapter 1 of the Internal Revenue Code for the taxable year, exceeds

(2) the amount that would have been allowable for the taxable year if such costs had been capitalized and the straight line recovery of intangibles (as defined below) had been used with respect to such costs.

For this purpose the term "straight line recovery of intangibles" means (except in the case of an election under section 57(d)(2)) the ratable amortization of such costs over the 120-month period beginning with the month in which production from such well begins.

Limitations on Amounts Treated as Tax Preference Items in Certain Cases.—See proposed Income Tax Regulations section 1.57-4 for limitations on amounts treated as tax preference items in certain cases where the item of tax preference resulted in no tax benefit. If limitations apply, attach a schedule showing computation.

Partners, Beneficiaries of Estates and Trusts, etc.—You, as a partner, must take into account separately your distributive share of items of income and deductions which enter into the computation of tax preference items. If you are a partner and have elected the optional adjustment to basis (see section 743), adjust the applicable tax preference items 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 8—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 preferences. See section 443(d).

However, if you are married filing separately, substitute $5,000 for $10,000.

Note: *If line 2 is more than either the adjusted exclusion or $10,000 ($5,000 if married filing separately), file this form even though you owe no minimum tax.*

Line 11—1976 Net Operating Loss Carryover to 1977.—Under certain conditions, part or all of the amount shown on line 10 may be deferred to a subsequent year. See section 56(b).

Line 15—Minimum Tax Deferred from Prior Year(s).—If a net operating loss carryover from 1975 reduces taxable income for 1976, and the net operating loss giving rise to the carryover resulted in the deferral of minimum tax in 1975, all or part of the deferred minimum tax may be includable on line 15 as tax liability for 1976 (computed at the 10 percent rate in effect for 1975).

The deferred minimum tax is to be included on line 15 to the extent the portion of the net operating loss carryover attributable to the deferred minimum tax reduces taxable income for 1976. For purposes of computing the amount attributable, the portion of the net operating loss carried over that is not attributable to the deferred minimum tax has priority and is applied in reducing the 1976 taxable income before the portion of the carryover that is attributable to the deferred minimum tax. See section 56(b).

Line 17—Excess Tax Credits.—If Form 1040, line 20 is zero, you may be able to claim any unused portion of the credits against your minimum tax. The credits are applied in the order listed on Form 4625, first to the tax on Form 1040, line 16, and then to the minimum tax on Form 4625, line 16. For example, if the amount on Form 1040, line 20 is zero after applying the general tax credit and a portion of the credit for the elderly to which you are entitled, the balance of the credit for the elderly and any of the other credits shown on line 17 to which you are entitled can be applied to the extent of the minimum tax on Form 4625, line 16. Enter on lines 17(a) through 17(e), only that portion of the credit(s) that is used to reduce the minimum tax. Do not reduce the minimum tax below zero.

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Form **4726**
Department of the Treasury
Internal Revenue Service

Maximum Tax on Earned Income

► Attach to Form 1040 (or Form 1041).

1976

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 on Form 1040, you checked line 1 or line 4,
$52,000 or less, and on Form 1040, you checked line 2 or line 5,
$26,000 or less, and this is an Estate or Trust return (Form 1041);
(b) You elected income averaging; or
(c) On Form 1040, you checked line 3.

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 1976 tax preference items or (2) one-fifth of the total of your tax preference items for 1972, 1973, 1974, 1975, and 1976	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: on Form 1040, you checked line 1 or line 4, enter $38,000 on Form 1040, you checked line 2 or 5, 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 from Form 1040 (or Form 1041) Instructions)	13		
14	Tax on amount on line 9 (use Tax Rate Schedule from 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 Form 1040, line 16 (or Form 1041, line 24); 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 Form 1041, page 1, line 20)		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 25.**		21
22	Enter amount from line 20 plus $25,000		22
23	Enter amount from line 13		23
24	Tax on amount on line 22 (use Tax Rate Schedule from Form 1040 (or 1041) Instructions)		24
25	Subtract line 24 from line 23		25
26	Tax on amount on line 20 (use Tax Rate Schedule from 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*		26
27	Subtract line 26 from line 13		27
28	Subtract line 27 from line 17		28
29	If the block on line 21 is checked, enter 50% of line 19; otherwise, enter $12,500		29
30	Alternative tax, add lines 25 (if applicable), 28 and 29		30
31	Enter here and on Form 1040, line 16 (or Form 1041, line 24 or 25, whichever is applicable), the amount on line 17 or line 30, whichever is smaller		31

* If you reported capital gain distributions but did not use Schedule D (Form 1040), enter on line 19 the amount shown on Form 1040, line 30b. Also, enter on line 21 the total amount of capital gain distributions received.

Form **4726** (1976)

Instructions

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 the prizes and awards (other than gambling winnings) and group-term life insurance purchased for employees that are includible in gross income. It also includes property received for performance of services and transferred to another individual.

If you perform personal services for a corporation, "earned income" generally 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 the property.

The entire amount you receive for performing professional services, such as those of 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 the 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 as compensation for the personal services actually rendered shall be considered earned income from such trade or business. However, the total amount may not exceed 30 percent of your share of the net profits of such trade or business including any guaranteed payment received from a partnership. An item of gross income in respect of a decedent shall be treated as earned income in the hands of the beneficiary if such gross income would have constituted earned income of the decedent had he lived and received such amount.

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 dividends (including undistributed taxable income from an electing Small Business Corporation), other distributions of corporate earnings and profits, gambling gains, or gains treated as capital gains.

"Earned Income" does not include premature or excess distributions from a qualified employees pension plan, nor does it include lump-sum distributions from pension etc. plans.

"Earned Income" also does not include distributions from qualified pension, profit sharing, stock bonus or deferred compensation plans.

If you are a nonresident alien "earned income" does not include income not connected with United States business subject to 30 percent tax.

Line 2—Deductions.—Include on this line any deductions from Gross Income that are required to be taken into account in determining adjusted gross income and are properly allocable to or chargeable against earned income such as:

(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 to employers for their contributions to qualified pension, annuity, or bond purchase plans,

(4) Allowable deductions for moving expenses,

(5) Deductions allowable to an individual who is a shareholder-employee of an electing small business corporation for the excess of amounts included in gross income due to overpayment on his behalf by corporation to qualified pension plan over amounts not received as benefits, 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.

Line 8.—The tax preference items to take into consideration for purposes of this form are the same as those required for computation of minimum tax.

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.

Short Period Returns.—If you are required to make a return of less than twelve months, your tax is determined by placing your taxable income, earned net income, adjusted gross income, and items of tax preference on an annual basis. However, if a short period return is required due to a termination of taxable year for purposes of a jeopardy assessment, maximum tax computation shall not apply unless the taxable year is reopened.

Alternative Tax.—If you have excess long-term capital gains over short-term capital losses and your tax bracket is high enough to qualify for maximum tax rates complete lines 18 to 31.

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[illegible]: 16-8711745

Form **4798**

Department of the Treasury
Internal Revenue Service

Capital Loss Carryover

(Computations of Capital Loss Carryovers and Summary of Capital Gains and Losses if Pre-1970 Capital Losses are Carried to 1976.)
▶ Attach to Form 1040.

1976

Name(s) as shown on Form 1040 | Social Security Number

Note: *Complete Only Page 1 of This Form to Compute Your Capital Loss Carryover if Your 1975 Schedule D (Form 1040), lines 4(a) and 12(a), DO NOT SHOW A LOSS.*

Part I **Post-1969 Capital Loss Carryovers to 1976** (Complete this part if the amount on your 1975 Schedule D (Form 1040), line 16(a), is larger than the loss deducted on your 1975 Form 1040, line 29a.)

Section A.—Short-term Capital Loss Carryover

1	Enter loss shown on your 1975 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 6—then go to line 7	1	
2	Enter gain shown on your 1975 Schedule D (Form 1040), line 13. If that line is blank or shows a loss, enter a zero	2	
3	Reduce any loss on line 1 to the extent of any gain on line 2	3	
4	Enter amount shown on your 1975 Form 1040, line 29a	4	
5	Enter smaller of line 3 or 4	5	
6	Excess of amount on line 3 over amount on line 5	6	

Note: *The amount on line 6 is your short-term capital loss carryover from 1975 to 1976 that is attributable to years beginning after 1969. Enter this amount on your 1976 Schedule D (Form 1040), line 4.*

Section B.—Long-term Capital Loss Carryover

7	Line 4 less line 5 (Note: If you ignored lines 2 through 6, enter amount from your 1975 Form 1040, line 29a)	7	
8	Enter loss from your 1975 Schedule D (Form 1040), line 13; if none, enter zero and ignore lines 9 through 12	8	
9	Enter gain shown on your 1975 Schedule D (Form 1040), line 5. If that line is blank or shows a loss, enter a zero	9	
10	Reduce any loss on line 8 to the extent of any gain on line 9	10	
11	Multiply amount on line 7 by 2	11	
12	Excess of amount on line 10 over amount on line 11	12	

Note: *The amount on line 12 is your long-term capital loss carryover from 1975 to 1976 that is attributable to years beginning after 1969. Enter this amount on your 1976 Schedule D (Form 1040), line 12.*

Part II **Post-1969 Capital Loss Carryovers from 1976 to 1977** (Complete this part if the amount on your 1976 Schedule D (Form 1040), line 16a, is larger than the loss deducted on your 1976 Form 1040, line 30a.)

Section A.—Short-term Capital Loss Carryover

1	Enter loss shown on your 1976 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 6—then go to line 7	1	
2	Enter gain shown on your 1976 Schedule D (Form 1040), line 13. If that line is blank or shows a loss, enter a zero	2	
3	Reduce any loss on line 1 to the extent of any gain on line 2	3	
4	Enter amount shown on your 1976 Form 1040, line 30a	4	
5	Enter smaller of line 3 or 4	5	
6	Excess of amount on line 3 over amount on line 5	6	

Note: *The amount on line 6 is your short-term capital loss carryover from 1976 to 1977 that is attributable to years beginning after 1969. Enter this amount in the space provided on page 2 of your 1976 Schedule D (Form 1040).*

Section B.—Long-term Capital Loss Carryover

7	Line 4 less line 5 (Note: If you ignored lines 2 through 6, enter amount from your 1976 Form 1040, line 30a)	7	
8	Enter loss from your 1976 Schedule D (Form 1040), line 13; if none, enter zero and ignore lines 9 through 12	8	
9	Enter gain shown on your 1976 Schedule D (Form 1040), line 5. If that line is blank or shows a loss, enter a zero	9	
10	Reduce any loss on line 8 to the extent of any gain on line 9	10	
11	Multiply amount on line 7 by 2	11	
12	Excess of amount on line 10 over amount on line 11	12	

Note: *The amount on line 12 is your long-term capital loss carryover from 1976 to 1977 that is attributable to years beginning after 1969. Enter this amount in the space provided on page 2 of your 1976 Schedule D (Form 1040).*

Do Not Complete the Rest of This Form if You Do Not Have a Pre-1970 Capital Loss Carryover to 1976 (See Instruction A).

Instructions

A. Who Should File.—
If your 1975 Schedule D (Form 1040), lines 4(a) and 12(a) show a loss: (1) use Part III, below, to determine your capital loss carryover to 1976; (2) complete your 1976 Schedule D (Form 1040), lines 1 through 13 to report capital gains and losses for the current year and any post-1969 capital loss carryovers; and (3) complete Part IV to figure your net capital gain or (loss) for 1976 and the capital loss limitation if necessary. Use Part V to figure capital loss carryover from 1976 to 1977 for pre-1970 losses or a combination of pre-1970 and post-1969 losses.

B. Part IV, Line 19 or 33.—If there is a gain and a loss on the lines mentioned in the instructions for Part IV, line 19 or 33, enter the gain reduced by the amount of the loss. If the loss exceeds the gain enter a zero. If there is a gain and no loss, just enter the gain.

C. Part IV, Line 22 or 36.—If there is a loss and a gain on the lines mentioned in the instructions for Part IV, line 22 or 36, enter the loss reduced by the amount of the gain. If the gain exceeds the loss enter a zero. If there is a loss and no gain, just enter the loss.

D. Married Taxpayers Filing Separate Returns.—If you are married and filing a separate return the limitation for Part IV, lines 9(b)(ii) and 27(b) is $500, increased by amounts attributable to pre-1970 short-term capital loss components, but the combined total may not exceed $1,000. If there is a loss in Part IV, line 2, complete Part IV, Section E. If there is a loss in Part IV, line 5, complete Part IV, Section D, lines 14 through 22 (assuming all the lines in Section D were not otherwise required to be completed) ignoring the note under line 14.

E. Additional Information.—For information about capital assets, investment interest expense deduction adjustment, alternative tax, etc., see the Instructions for Schedule D (Form 1040).

Part III Pre-1970 and Post-1969 Capital Loss Carryovers to 1976 (Complete this part if the amount on your 1975 Schedule D (Form 1040), line 16(a) or line 33, is larger than the loss deducted on your 1975 Form 1040, line 29a.)

1	Enter loss shown on your 1975 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 20—then go to line 21			1	
2	Enter gain shown on your 1975 Schedule D (Form 1040), line 13. If that line is blank or shows a loss enter a zero			2	
3	Reduce loss on line 1 to the extent of any gain on line 2			3	
	Note: *If line 4(a) on your 1975 Schedule D (Form 1040) is blank, IGNORE lines 4 through 11, enter a zero on line 12—then go to line 13.*				
4	Combine lines 3 and 11 on your 1975 Schedule D (Form 1040). Enter the gain; if zero or a loss, enter a zero	4			
	Note: *If line 4 is zero IGNORE lines 5 through 11, enter on line 12 the loss from your 1975 Schedule D (Form 1040), line 4(a)—then go to line 13.*				
5	Enter any gain from your 1975 Schedule D (Form 1040), line 3	5			
6	Enter smaller of line 4 or 5	6			
7	Enter excess of gain on line 4 over line 6	7			
8	Enter loss from your 1975 Schedule D (Form 1040), line 12(a); otherwise, enter a zero	8			
9	Reduce any gain on line 7 to the extent of any loss on line 8	9			
10	Enter loss from your 1975 Schedule D (Form 1040), line 4(a); otherwise enter a zero	10			
11	Add the gains on lines 6 and 9	11			
12	Reduce the loss on line 10 to the extent of any gain on line 11			12	
13	Pre-1970 short-term capital loss (Enter smaller of line 3 or 12)			13	
14	Short-term capital loss attributable to years beginning after 1969 (excess of line 3 over line 13)			14	
15	Enter any loss from line 13, above	15			
16	Enter loss deducted on your 1975 Form 1040, line 29a	16			
17	Pre-1970 short-term loss carryover to 1976 (excess of line 15 over line 16—if line 15 does not exceed line 16, enter zero). Enter here and in Part IV, line 2			17	
18	Enter any loss from line 14, above	18			
19	Enter excess of line 16 over line 15—if line 16 does not exceed line 15, enter zero	19			
20	Post-1969 short-term loss carryover to 1976 (excess of line 18 over line 19—if line 18 does not exceed line 19, enter zero). Enter here and on your 1976 Schedule D (Form 1040), line 4			20	
21	If you were required to complete Part IV of your 1975 Schedule D (Form 1040), enter any loss from your 1975 Schedule D (Form 1040), line 30; otherwise, enter zero	21			
22	Enter excess of line 19 over line 18—if line 19 does not exceed line 18, enter zero. (**Note:** *If you ignored lines 2 through 20 above, enter amount from your 1975 Form 1040, line 29a*)	22			
23	Pre-1970 long-term loss carryover to 1976 (excess of line 21 over line 22—if line 21 does not exceed line 22, enter zero). Enter here and in Part IV, line 5			23	
24	If you were required to complete Part IV of your 1975 Schedule D (Form 1040), enter any loss from your 1975 Schedule D (Form 1040), line 31. However, if Part IV was not required, enter any loss from your 1975 Schedule D (Form 1040), line 13	24			
25	Enter excess of line 22 over line 21 ..... × 2 (If line 22 does not exceed line 21, enter zero.)	25			
26	Post-1969 long-term loss carryover to 1976 (excess of line 24 over line 25—if line 24 does not exceed line 25, enter zero). Enter here and on your 1976 Schedule D (Form 1040), line 12			26	

Part IV Capital Gains and Losses

Section A.—Short-term Capital Gains and Losses

1	Amount from 1976 Schedule D (Form 1040), line 5	1	
2	Amount from Part III, line 17	2	( )
3	Net short-term gain or (loss), combine lines 1 and 2	3	

Section B.—Long-term Capital Gains and Losses

4	Amount from 1976 Schedule D (Form 1040), line 13	4	
5	Amount from Part III, line 23	5	( )
6	Net long-term gain or (loss), combine lines 4 and 5	6	

Section C.—Summary of Sections A and B

7	Combine lines 3 and 6 and enter the net gain or (loss) here	7	
8	If line 7 shows a gain—		
	(a) Enter 50% of line 6 or 50% of line 7, whichever is smaller (see Schedule D (Form 1040), Part IV, for computation of alternative tax). Enter zero if there is a loss or no entry on line 6	8(a)	
	(b) Subtract line 8(a) from line 7. Enter here and on Form 1040, line 30a	(b)	
9	If line 7 shows a loss— If losses are shown on BOTH lines 5 and 6, omit lines 9(a) and (b) and go to Section D. Otherwise,		
	(a) Enter one of the following amounts: (i) If line 3 is zero or a net gain, enter 50% of line 7; (ii) If line 6 is zero or a net gain, enter amount from line 7; or (iii) If line 3 and line 6 are net losses, enter amount on line 3 added to 50% of amount on line 6	9(a)	
	(b) Enter here and enter as a (loss) on Form 1040, line 30a, the smallest of: (i) The amount on line 9(a); (ii) $1,000 (married taxpayers filing separate returns see Instruction D); or (iii) Taxable Income, as adjusted (see Instruction J in Instructions for Schedule D (Form 1040))	(b)	( )

Section D.—Capital Loss Limitation—Where Losses Are Shown on Both Lines 5 AND 6 of Part IV

10	Enter loss from line 3; if line 3 is zero or a gain, enter a zero			10	
11	Enter loss from line 6			11	
12	Enter gain, if any, from line 3; if line 3 is zero or a loss, enter a zero			12	
13	Reduce loss on line 11 to the extent of the gain, if any, on line 12			13	
14	Combine amounts on 1976 Schedule D (Form 1040), lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero	14			
	Note: *If the entry on line 14 is zero, OMIT lines 15 through 21 and enter on line 22 the loss shown on line 5.*				
15	Enter gain, if any, from 1976 Schedule D (Form 1040), line 11	15			
16	Enter smaller of amount on line 14 or line 15	16			
17	Enter excess of gain on line 14 over amount on line 16	17			
18	Enter loss from line 2; if line 2 is blank, enter a zero	18			
19	Reduce gain, if any, on line 17 to the extent of loss, if any, on line 18 (see Instruction B)	19			
20	Enter loss from line 5	20			
21	Add the gain(s) on line(s) 16 and 19	21			
22	Reduce the loss on line 20 to the extent of the gain, if any, on line 21 (see Instruction C)			22	
23	Enter smaller of amount on line 22 or line 13 (if line 22 is zero, enter a zero)			23	
24	Subtract amount on line 23 from the loss on line 13			24	
25	Enter 50% of the amount on line 24			25	
26	Add lines 10, 23, and 25			26	
27	Enter here and enter as a (loss) on Form 1040, line 30a, the smallest of: (a) Amount on line 26; (b) $1,000 (Married taxpayers filing separate returns see Instruction D); or (c) Taxable Income, as adjusted (see Instruction J in Instructions for Schedule D (Form 1040))			27	( )

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Section E.—Complete if You are Married Filing a Separate Return and Losses are Shown on Lines 2 AND 7 of Part IV

28	Combine amounts on 1976 Schedule D (Form 1040), lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero	28	
	Note: *If the entry on line 28 is zero, OMIT lines 29 through 35, and enter on line 36 the loss shown on line 2.*		
29	Enter gain, if any, from 1976 Schedule D (Form 1040), line 3	29	
30	Enter smaller of amount on line 28 or line 29	30	
31	Enter excess of gain on line 28 over amount on line 30	31	
32	Enter loss from line 5; if line 5 is blank, enter a zero	32	
33	Reduce the gain, if any, on line 31 to the extent of the loss, if any, on line 32 (see Instruction B)	33	
34	Enter loss from line 2	34	
35	Add the gain(s) on line(s) 30 and 33	35	
36	Reduce the loss on line 34 to the extent of the gain, if any, on line 35 (see Instruction C)	36	

Part V **Pre-1970 and Post-1969 Capital Loss Carryovers from 1976 to 1977** (Complete this part if the amount on Part IV, line 9(a) or line 26, is larger than the loss deducted on your 1976 Form 1040, line 30a.)

1	Enter loss shown in Part IV, line 3; if none, enter zero and ignore lines 2 through 20—then go to line 21			1	
2	Enter gain shown in Part IV, line 6. If that line is blank or shows a loss enter a zero			2	
3	Reduce loss on line 1 to the extent of any gain on line 2			3	
	Note: *If Part IV, line 2 is blank, IGNORE lines 4 through 11, enter a zero on line 12—then go to line 13.*				
4	Combine lines 3 and 11 on your 1976 Schedule D (Form 1040). Enter the gain; if zero or a loss, enter a zero	4			
	Note: *If line 4 is zero IGNORE lines 5 through 11, enter on line 12 the loss from Part IV, line 2—then go to line 13.*				
5	Enter any gain from your 1976 Schedule D (Form 1040), line 3	5			
6	Enter smaller of line 4 or 5	6			
7	Enter excess of gain on line 4 over line 6	7			
8	Enter loss from Part IV, line 5; otherwise, enter a zero	8			
9	Reduce any gain on line 7 to the extent of any loss on line 8	9			
10	Enter loss from Part IV, line 2; otherwise enter a zero	10			
11	Add the gains on lines 6 and 9	11			
12	Reduce the loss on line 10 to the extent of any gain on line 11			12	
13	Pre-1970 short-term capital loss (Enter smaller of line 3 or 12)			13	
14	Short-term capital loss attributable to years beginning after 1969 (excess of line 3 over line 13)			14	
15	Enter any loss from line 13, above	15			
16	Enter loss deducted on your 1976 Form 1040, line 30a	16			
17	Pre-1970 short-term loss carryover to 1977 (excess of line 15 over line 16—if line 15 does not exceed line 16, enter zero). Enter here and in the space provided on page 2 of your 1976 Schedule D (Form 1040)			17	
18	Enter any loss from line 14, above	18			
19	Enter excess of line 16 over line 15—if line 16 does not exceed line 15, enter zero	19			
20	Post-1969 short-term loss carryover to 1977 (excess of line 18 over line 19—if line 18 does not exceed line 19, enter zero). Enter here and in the space provided on page 2 of your 1976 Schedule D (Form 1040)			20	
21	If you were required to complete Part IV, Section D, enter any loss from Part IV, line 23; otherwise, enter zero	21			
22	Enter excess of line 19 over line 18—if line 19 does not exceed line 18, enter zero. (**Note:** *If you ignored lines 2 through 20 above, enter amount from your 1976 Form 1040, line 30a.)*	22			
23	Pre-1970 long-term loss carryover to 1977 (excess of line 21 over line 22—if line 21 does not exceed line 22, enter zero). Enter here and in the space provided on page 2 of your 1976 Schedule D (Form 1040)			23	
24	If you were required to complete Part IV, Section D, enter any loss from Part IV, line 24. However, if Part IV, Section D, was not required, enter any loss from Part IV, line 6	24			
25	Enter excess of line 22 over line 21 ..... × 2 (If line 22 does not exceed line 21, enter zero.)	25			
26	Post-1969 long-term loss carryover to 1977 (excess of line 24 over line 25—if line 24 does not exceed line 25, enter zero). Enter here and in the space provided on page 2 of your 1976 Schedule D (Form 1040)			26	

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Form **4972**
Department of the Treasury
Internal Revenue Service

Special 10-Year Averaging Method
(For Total Distribution from Qualified Retirement Plan)

► Attach to Form 1040 or Form 1041. ► See separate instructions.

1976

Name(s) as shown on return | Identifying number

By checking this box ☐, a taxpayer agrees to make an irrevocable election with respect to all lump-sum distributions received on behalf of an employee to treat all calendar years of active participation in all plans as years of active participation after December 31, 1973 (see instruction A).

Part I **Use this Part if Special 10-Year Averaging Method was Not Elected in 1974 and/or 1975**

1	Capital gain portion from block 2, Form 1099R		1	
	Note: *If you are a beneficiary entitled to the death benefit exclusion (see instruction A), divide line 1 by line 3 and multiply the result by line 5. Enter this amount on Schedule D (Form 1040 or Form 1041), Part II, line 6, column f, instead of amount shown in block 2 of Form 1099R and identify in column a as "Capital gain portion of lump-sum distribution less death benefit exclusion." Individuals who do not need Schedule D to report any other gains or losses or to figure the alternative tax, enter 50 percent of the amount on Form 1040, line 30b.* *If you are not entitled to the death benefit exclusion, enter on Schedule D the capital gain portion shown on Form 1099R in accordance with the previous instructions except identify as "Capital gain portion of lump-sum distribution."*			
2	Ordinary income portion from block 3, Form 1099R. Enter here instead of on Form 1040 or Form 1041 (see instruction A)		2	
3	Add lines 1 and 2		3	
4	Death benefit exclusion (see instruction A)		4	
5	Total taxable amount (subtract line 4 from line 3)		5	
6	Current actuarial value of annuity (if applicable)		6	
7	Adjusted total taxable amount (add lines 5 and 6). If this amount is $70,000 or more, skip lines 8 through 11, and also enter this amount on line 12		7	
8	50 percent of line 7, but not more than $10,000	8		
9	Subtract $20,000 from line 7. Enter difference, but not less than zero	9		
10	20 percent of line 9	10		
11	Adjusted minimum distribution allowance (subtract line 10 from line 8)		11	
12	Adjusted total taxable amount less adjusted minimum distribution allowance (subtract line 11 from line 7)		12	
13	10 percent of line 12		13	
14	Tax on amount on line 13. Find tax in Single column of Tax Table if amount is not over $20,000. If over $20,000, compute tax by using Tax Rate Schedule X (Single Taxpayer Rate)*		14	
15	Multiply line 14 by 10. If no entry on line 6, skip lines 16 through 21, and also enter this amount on line 22		15	
16	Divide line 6 by line 7 (see instruction E)		16	%
17	Multiply line 11 by percentage on line 16		17	
18	Subtract line 17 from line 6		18	
19	10 percent of line 18		19	
20	Tax on amount on line 19. Find tax in Single column of Tax Table if amount is not over $20,000. If over $20,000, compute tax by using Tax Rate Schedule X (Single Taxpayer Rate)*		20	
21	Multiply line 20 by 10		21	
22	Subtract line 21 from line 15		22	
23	Divide line 2 by line 3 (see instruction E)		23	%
24	Tax on ordinary income portion of lump-sum distribution (multiply line 22 by percentage on line 23). Show this amount on Form 1040 or Form 1041, page 1 in the bottom margin. Identify as "Tax from Form 4972" and increase the tax shown on Form 1040, line 16 or Form 1041, line 24 or 25		24	

*Tax Table and Tax Rate Schedule X can be found in Instructions for Form 1040.

Part II **Use this Part if Special 10-Year Averaging Method was Elected or an Annuity Contract Received in 1974 and/or 1975**

		(a) Total Received 1976	(b) Total Received 1974 and/or 1975	(c) Total of Columns (a) and (b)
1 Capital gain portion from block 2, Form 1099R. **Note:** *If you are a beneficiary entitled to the death benefit exclusion (see instruction A), use the amounts on the lines in column (a) and divide line 1 by line 3 and multiply the result by line 5. Enter this amount on Schedule D (Form 1040 or Form 1041), Part II, line 6, column f, instead of amount shown in block 2 of Form 1099R and identify in column a as "Capital gain portion of lump-sum distribution less death benefit exclusion." Individuals who do not need Schedule D to report any other gains or losses or to figure the alternative tax, enter 50 percent of the amount on Form 1040, line 30b. If you are not entitled to the death benefit exclusion, enter on Schedule D the capital gain portion shown on Form 1099R in accordance with the previous instructions except identify as "Capital gain portion of lump-sum distribution."*	1			
2 Ordinary income portion from block 3, Form 1099R. Enter here instead of on Form 1040 or Form 1041 (see instruction A)	2			
3 Add lines 1 and 2	3			
4 Death benefit exclusion (see instruction A)	4			
5 Total taxable amount (subtract line 4 from line 3)	5			
6 Current actuarial value of annuity (if applicable)	6			
7 Adjusted total taxable amount (add lines 5 and 6, column (c)). If this amount is $70,000 or more, skip lines 8 through 11, and also enter this amount on line 12	7			
8 50 percent of line 7, but not more than $10,000	8			
9 Subtract $20,000 from line 7. Enter difference, but not less than zero	9			
10 20 percent of line 9	10			
11 Adjusted minimum distribution allowance (subtract line 10 from line 8)	11			
12 Adjusted total taxable amount less adjusted minimum distribution allowance (subtract line 11 from line 7)	12			
13 10 percent of line 12	13			
14 Tax on amount on line 13. Find tax in Single column of Tax Table if amount is not over $20,000. If over $20,000, compute tax by using Tax Rate Schedule X (Single Taxpayer Rate)*	14			
15 Multiply line 14 by 10. If no entry on line 6, skip lines 16 through 21, and also enter this amount on line 22	15			
16 Divide line 6, column (c), by line 7 (see instruction E)	16			%
17 Multiply line 11 by percentage on line 16	17			
18 Subtract line 17 from line 6, column (c)	18			
19 10 percent of line 18	19			
20 Tax on amount on line 19. Find tax in Single column of Tax Table if amount is not over $20,000. If over $20,000, compute tax by using Tax Rate Schedule X (Single Taxpayer Rate)*	20			
21 Multiply line 20 by 10	21			
22 Subtract line 21 from line 15	22			
23 Divide line 2, column (c), by line 3, column (c) (see instruction E)	23			%
24 Tax on ordinary income portions of lump-sum distributions (multiply line 22 by percentage on line 23)	24			
25 Tax on ordinary income portion of lump-sum distribution shown on Form 4972, line 22 for 1974, and/or Part I, line 24 or Part II, line 26 for 1975	25			
26 Tax on ordinary income portion of lump-sum distribution received this year (subtract line 25 from line 24). Show this amount on Form 1040 or Form 1041, page 1 in the bottom margin. Identify as "Tax from Form 4972" and increase the tax shown on Form 1040, line 16 or Form 1041, line 24 or 25	26			

*Tax Table and Tax Rate Schedule X can be found in Instructions for Form 1040.

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