

1980

Statistics
of Income

Individual Income Tax Returns



Other Publications And Related Information

SOI Bulletin

(quarterly publication;
\$11.00 annual subscription,
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1982-1990
- Preliminary Individual Income
Tax Return Data, 1980
- Paid Preparer and Form W—2
Usage, Individual Income Tax
Returns, 1980
- Preliminary Sole Proprietorship
and Partnership Return Data,
1979
- Windfall Profit Tax Liability Data,
First Quarter, 1981

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1977
- Data for Nonresident Alien
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1971-79
- Corporation Income Tax Return
Data, 1979
- Windfall Profit Tax Liability
Data, Second Quarter, 1981

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- Data on Nonresident Alien
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1980
- Paid Preparer and Form W—2
Usage, Individual Income
Tax Returns, 1981
- Sales of Capital Assets
Reported on Individual
Income Tax Returns,
1973-1980
- Windfall Profit Tax Data,
Third Quarter, 1981

Published Regular Reports

- Individual Income Tax Returns,
1979 (280 pp., \$7.50)
- Sole Proprietorship Returns, 1979-
1980 (225 pp., \$7.50)
- Corporation Income Tax Returns,
1978-1979 (256 pp., \$8.00)
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- Estate Tax Returns, 1976 (60 pp.,
\$3.25)
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pp., \$4.75)

Selected Reports in Preparation

- Corporation Income Tax Returns,
1980
- Partnership Returns, 1980
- Sole Proprietorship Returns, 1981
- Individual Income Tax Returns, 1981
- International Income and Taxes,
Foreign Income and Taxes
Reported on U.S. Tax Returns,
1976-1979

SOI Bulletin, Fall 1982

Tape Files Available

- Individual Tax Model File, 1966-1980
(includes State Tax Model File,
1979-1980)
- State Tax Model File, 1977-1978
- Corporation Source Book, 1965-
1976
- Other tape files include:
 - Estate Tax File, 1972, 1976
 - Private Foundations File, 1974
 - Employee Plans File, 1977
 - Exempt Organizations File, 1975

Microfilm Files Available

- Corporation Source Book, 1977-1979

Ordering Information

Statistics of Income reports are for sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

Public-use magnetic tape files are generally available on a reimbursable basis from Machine Readable Archives Division (NNR), National Archives and Records Service, Washington, DC 20408.

The 1979 and 1980 Individual Tax Model files, the 1977 Employee Plans file, and the 1977-1979 Corporation files are available on a reimbursable basis from the Statistics of Income Division, Internal Revenue Service, Washington, DC 20224.

1980
Statistics
of Income

Individual
Income Tax
Returns

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1 Introduction and Changes in Law

2 Sources, Sample, and Limitations of the Data

3 Basic Tables:

Part 1 — Returns Filed and Sources of Income

Part 2 — Exemptions and Itemized Deductions

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• User Survey (Form 6839)

1980

Individual Income Tax Returns

Publication 79 (9-82)

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Internal Revenue Service

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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and taxpayments. Also shown are foreign and domestic dividends, capital gains and losses, and selected income and tax items for States. Classifications are by tax status, size of adjusted gross income, marital status, and form of deduction. Information previously published in "High Income Tax Returns," a report by the Department of the Treasury, Office of Tax Analysis, is contained in Section 5 of this report.

Additional unpublished information from individual income tax returns, classified by States and by size of adjusted gross income, is available on a reimbursable basis from the Internal Revenue Service, Statistics of Income Division. A public-use computer tape file—the Individual Tax Model File—containing the records selected for the Statistics of Income sample is also available on a reimbursable basis from the Statistics of Income Division. This file is suitable for making national level estimates and, for returns with adjusted gross income under \$200,000, State level estimates.

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

September 28, 1982

The Honorable Donald T. Regan
Secretary of the Treasury
Washington, DC 20220

Dear Mr. Secretary:

I am transmitting the complete report, Statistics of Income—1980, Individual Income Tax Returns. This report has been produced in accordance with the mandate of section 6108 of the Internal Revenue Code which requires the preparation and publication of statistics reasonably available with respect to the operation of the internal revenue laws.

The report, based on a sample drawn from the 93.9 million returns filed during Calendar Year 1981, presents information on taxpayers' income, exemptions, deductions, credits and tax. These statistics reflect changes in the computation of individual income tax brought about by the Crude Oil Windfall Profit Tax Act of 1980 and the Omnibus Reconciliation Act of 1980.

Classifications used include size of adjusted gross income, marital status, and State of residence. Separate statistics are provided on returns with itemized deductions. There is an entire section devoted to high income returns both taxable and nontaxable.

With kind regards,

Sincerely,



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*Basic tables are arranged in two sections in this report. Those table numbers with the first digit 1 through 4 can be found in Section 3 - Basic Tables. The first digit of the table number is the part in Section 3 where the table appears. Tables which have numbers with a beginning digit of 5 can be found in Section 5 - High Income Returns. After the table number has been located in the Guide, the thumb index on the back cover may be used to access the corresponding section or part of the report.

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The statistics presented in this report are estimates based on a stratified probability sample of individual income tax returns, selected before audit, and represent coverage of the 93.9 million Forms 1040 and 1040A filed by the Nation's taxpayers for Income Year 1980. The number of returns filed for 1980 represents an increase of approximately 1.3 percent over those filed for 1979.

The Internal Revenue Code of 1954, as amended, provided the legal basis for tax activity detailed in this report. Criteria specified by the Internal Revenue Code covering the filing of a tax return and, therefore, determining the basic coverage of the information in this report are outlined under "Requirements for Filing." Revisions to the Code which affected the comparability of some of the data in this report with data presented for previous years are described later in this section.

Organizationally, this report is divided into six sections. This first section provides some summary data for 1980, as well as information on changes from 1979 to 1980. In section 2, there is a detailed description of the sample of income tax returns upon which the statistics for 1980 are based, as well as a discussion of the method of estimation used, the sampling variability of the data, and other limitations. Section 3 presents the basic tables that contain detailed statistics on income (part 1), deductions and exemptions (part 2), and the computation of tax liability (part 3), as well as selected data items classified by State (part 4).

Section 4 contains, in alphabetical order, a detailed description of each item presented in the statistics. Section 5 presents data formerly published in the report High Income Tax Returns, prepared by the Department of the Treasury, Office of Tax Analysis. Special definitions apply to the terms used in this section, and are given in the accompanying text. Facsimiles of the tax return forms (and their instructions) from which the data were gathered for 1980 are reproduced in section 6. The last page of the report is a User Survey, designed to let the Internal Revenue Service know, in a period of budget restrictions, which parts of this report are most important to the users.

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 taxation), specified according to the individual's marital status. For 1980, as for 1979, 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 \$3,300;
- (2) a single person (other than a surviving spouse) age 65 or over with gross income of at least \$4,300;
- (3) a surviving spouse under age 65 with gross income of at least \$4,400;
- (4) a surviving spouse age 65 or over with gross income of at least \$5,400;
- (5) a married couple, filing a joint return, with both spouses under age 65 and with a combined gross income of at least \$5,400;
- (6) a married couple, filing a joint return, with one spouse age 65 or over and with a combined gross income of at least \$6,400;
- (7) a married couple, filing a joint return, with both spouses age 65 or over and with a combined gross income of at least \$7,400;
- (8) a married person, regardless of age, whose spouse was filing a separate return, if that married person had a gross income of \$1,000 or more.

In addition, any individual claimed as a dependent on another person's return had to file if he or she had "unearned income" (such as dividends, interest, or capital gains) of \$1,000 or more. Self-employed persons also had to file if they had "self-employment income" of \$400 or more in order to pay self-employment tax.

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

Most taxpayers had to file tax returns within 3-1/2 months after the close of their accounting periods. Since the accounting period used by nearly all individuals for Tax Year 1980 was the calendar year, this meant that returns were due by April 15, 1981. However, each taxpayer could be granted, upon request, one automatic 2-month extension of time to file if he or she paid any estimated tax due by the original due date, by which time the request for an extension had to be made. In addition, U.S. citizens residing or traveling outside the United States and Puerto Rico were automatically granted (without requesting) the 2-month extension.

NUMBER OF RETURNS AND SOURCES OF INCOME

Table A shows that 93.9 million individual income tax returns were filed for Tax Year 1980—an increase of only 1.2 million over 1979. For 1979, a year for which the filing requirements were liberalized, there was an increase of 2.9 million in the number of returns filed over 1978. In effect, there appears to have been a delayed reaction to the changes in filing

*This report was prepared under the direction of Raymond D. Plowden, and Noreen Hoffmeier of the Returns Analysis Section, Individual Statistics Branch. Special recognition is extended to Ruth Wise and Mary Hook, both now retired, for their contributions of many years in the production of this publication.

Table A.--Sources of Income and Selected Tax Items, 1979 and 1980

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

| Item | 1979 | 1980 | Change, 1979 to 1980 |
|---|---------------|---------------|----------------------------|
| | (1) | (2) | (3) |
| Number of returns, total..... | 92,694,302 | 93,902,469 | 1,208,167 |
| Taxable..... | 71,694,983 | 73,906,244 | 2,211,261 |
| Nontaxable..... | 20,999,319 | 19,996,225 | -1,003,094 |
| Adjusted gross income less deficit..... | 1,465,394,530 | 1,613,731,497 | 148,336,967 |
| Sources of income: | | | |
| Salaries and wages..... | 1,229,251,389 | 1,349,842,802 | 120,591,413 |
| Pensions and annuities in adjusted gross income..... | 37,346,510 | 43,339,736 | 5,993,226 |
| Business and profession net profit less loss..... | 56,564,466 | 55,129,154 | -1,435,312 |
| Farm net profit less loss..... | 2,123,614 | -1,792,466 | -3,916,080 |
| Partnership net profit less loss..... | 12,449,418 | 9,428,596 | -3,020,822 |
| Small Business Corporation net profit less loss..... | 2,231,684 | 670,751 | -1,560,933 |
| Sales of capital assets net gain less loss..... | 28,448,300 | 29,659,600 | 1,211,300 |
| Sales of property <i>other</i> than capital assets net gain less loss.. | 961,096 | 76,285 | -884,811 |
| Dividends in adjusted gross income..... | 33,482,508 | 38,761,253 | 5,278,745 |
| Interest received..... | 73,875,462 | 102,009,444 | 28,133,982 |
| Rent net income less loss..... | 1,832,334 | 200,397 | -1,631,937 |
| Royalty net income less loss..... | 3,008,776 | 3,904,984 | 896,208 |
| Estate or trust net income less loss..... | 3,780,423 | 4,560,031 | 779,608 |
| All other sources (net) ¹ | 4,817,036 | 6,554,990 | 1,737,954 |
| Total statutory adjustments..... | 24,778,484 | 28,614,061 | 3,835,577 |
| Total itemized deductions..... | 184,168,669 | 218,028,139 | 33,859,470 |
| Number of exemptions..... | 224,691,732 | 227,925,098 | 3,233,366 |
| Taxable income..... | 1,157,247,646 | 1,279,985,360 | 122,737,714 |
| Zero bracket amount..... | 230,610,133 | 234,839,843 | 4,229,710 |
| Income tax before credits..... | 220,099,516 | 256,294,315 | 36,194,799 |
| Total credits..... | 6,780,186 | 7,215,839 | 435,653 |
| Income tax after credits..... | 213,319,330 | 249,078,475 | 35,759,145 |
| Additional tax for tax preferences: | | | |
| Total..... | 1,175,188 | 1,262,964 | 87,776 |
| Minimum tax..... | 309,248 | 412,638 | 103,390 |
| Alternative minimum tax..... | 865,940 | 850,326 | -15,614 |
| Total income tax..... | 214,494,519 | 250,341,440 | 35,846,921 |
| Self-employment tax..... | 5,365,085 | 5,659,897 | 294,812 |
| Total tax liability..... | 220,100,162 | 256,251,076 | 36,150,914 |

¹Consists of State income tax refunds, alimony received, unemployment compensation in adjusted gross income and other income less loss.

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

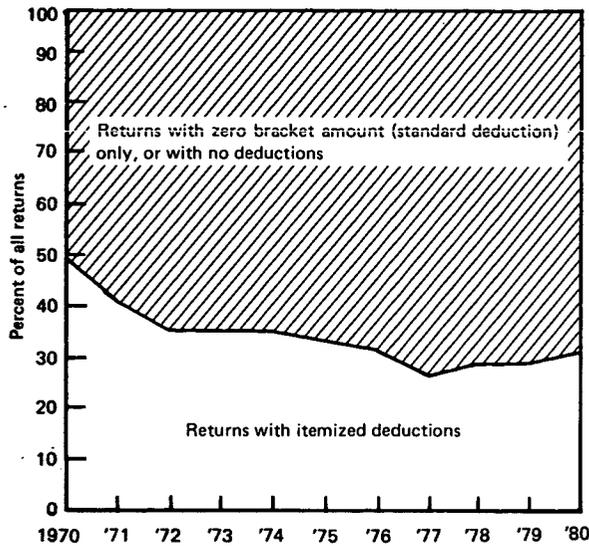
requirements instituted by the Revenue Act of 1978. Many taxpayers who became nontaxable as a result of the larger exemption and zero bracket amounts may still have had to file tax returns for 1979 in order to obtain a refund of income tax withheld. Once they had been nontaxable for a year, they could file Forms W-4 instructing their employers to stop withholding income taxes. Table B shows that there was, in fact, a substantial decrease in nontaxable returns with incomes under \$5,000 for Tax Year 1980.

Table C shows a strong shift in number of returns to the \$20,000 and over adjusted gross income class, with the number of returns declining in all income classes below \$20,000. Table A shows that this increase in adjusted gross income was actually the net effect of decreases in all types of business income and increases in salaries and wages and especially

interest income. More details on number of returns and sources of income are shown in the tables of Section 3, Part 1.

ITEMIZED DEDUCTIONS

Table D indicates a discernable shift towards itemizing for Tax Year 1980, with 2.5 million more returns showing itemized deductions than for 1979. As can be seen from the chart below, such shifts generally take place in years when money income increases and the zero bracket amount (formerly the standard deduction) is not adjusted upwards. However, the proportion of all returns showing itemized deductions is still significantly lower than it was a decade ago (31 percent for 1980, as compared to 48 percent for 1970).



Details on the types of itemized deductions, as well as the types of exemptions, deducted in computing taxable income for 1980 are found in the tables of Section 3, Part 2.

COMPUTATION OF TAX

The taxpayer, in determining the 1980 total tax liability, had to take into account several factors. These included:

- (1) "income subject to tax," generally adjusted gross income minus personal exemptions and, if applicable, excess itemized deductions or plus the unused zero bracket amount,
- (2) the method of tax computation to be used on the income subject to tax (the regular, income averaging, or maximum tax computation),
- (3) marital status, which determined the applicable set of tax rates,
- (4) taxes from any of the special computations,
- (5) any tax credits the taxpayer was entitled to apply against income tax,
- (6) the additional tax for tax preferences (the minimum tax and alternative minimum tax), and
- (7) any other taxes (such as the self-employment tax).

Whether the taxpayer had a balance due at time of filing or was eligible for a refund depended on the following factors:

- (1) any taxpayments made during the year (notably through withholding or payments of estimated tax),
- (2) the availability of a refundable earned income credit, and
- (3) any advance payments of the earned income credit.

Table E shows that 93 percent of the taxpayers who computed an income tax before credits used the regular method (tax tables or tax rate schedules) to do so. Nonetheless, some 29 percent of income tax before credits came from other tax computations.

Detailed descriptions of all tax items can be found in Section 4, Explanation of Terms. Tables on the computation of tax liability are presented in Part 3 of Section 3. Four tax items were affected by tax law changes instituted for Tax Year 1980; these are discussed below under "Changes in Law."

STATE DATA

The tables in Part 4 of Section 3 of this report 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 citizens living in U.S. possessions or abroad are classified in a separate category. Due to processing problems, returns of service men and women who filed from Army Post Office (APO) or Fleet Post Office (FPO) addresses could not be shown separately, as they were in previous years. They have been included in the State associated with their APO/FPO addresses.

Residents of Puerto Rico had to file U.S. income tax returns only if they had income from sources outside Puerto Rico or income earned in Puerto Rico as employees of the U.S. Government, and the income on their returns was limited to these amounts. U.S. citizens residing abroad had to file tax returns and indicate the amount of income excluded or deducted even if they ultimately had no tax liability as a result of these reductions to 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. With one exception, only the State given in the address determined the classification of the return. Returns showing Washington, D.C. in the address were coded (as Maryland or District of Columbia) according to the street address and ZIP code, rather than on the basis of "District of Columbia" in the address.

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

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

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

Individual Returns/1980

Table B.—All Returns and Nontaxable Returns, by Size of Adjusted Gross Income, 1969-1980

[All figures are estimates based on samples]

| Size of adjusted gross income | All returns | Nontaxable returns | | All returns | Nontaxable returns | | All returns | Nontaxable returns | |
|--------------------------------|-------------|--------------------|------------------------|-------------|--------------------|------------------------|-------------|--------------------|------------------------|
| | | Number | Percent of all returns | | Number | Percent of all returns | | Number | Percent of all returns |
| | 1969 | | | 1970 | | | 1971 | | |
| Total..... | 75,834,388 | 12,112,994 | 16.0 | 74,279,831 | 14,962,460 | 20.1 | 74,576,407 | 14,660,035 | 19.7 |
| Under \$5,000..... | 31,405,265 | 11,708,022 | 37.3 | 28,308,034 | 14,493,251 | 51.2 | 27,155,048 | 14,002,305 | 51.6 |
| \$5,000 under \$10,000..... | 22,657,528 | 364,981 | 1.6 | 22,303,067 | 429,624 | 1.9 | 21,443,479 | 602,100 | 2.8 |
| \$10,000 under \$15,000..... | 13,649,392 | 23,993 | 0.2 | 14,106,019 | 25,118 | 0.2 | 14,604,270 | 37,416 | 0.3 |
| \$15,000 under \$20,000..... | 4,721,696 | 7,720 | 0.2 | 5,538,453 | 6,553 | 0.1 | 6,453,851 | 7,834 | 0.1 |
| \$20,000 under \$25,000..... | 1,536,601 | 2,993 | 0.2 | 1,909,167 | 2,816 | 0.1 | 2,377,638 | 4,476 | 0.2 |
| \$25,000 under \$30,000..... | 645,888 | 857 | 0.1 | 768,235 | 1,759 | 0.2 | 968,565 | 1,642 | 0.2 |
| \$30,000 under \$50,000..... | 807,497 | 2,204 | 0.3 | 918,188 | 2,002 | 0.2 | 1,077,844 | 2,884 | 0.3 |
| \$50,000 under \$100,000..... | 328,410 | 1,479 | 0.5 | 350,978 | 937 | 0.3 | 404,692 | 1,078 | 0.3 |
| \$100,000 under \$200,000..... | 63,605 | 445 | 0.7 | 62,467 | 289 | 0.5 | 72,856 | 218 | 0.3 |
| \$200,000 under \$500,000..... | 14,786 | 188 | 1.3 | 12,830 | 90 | 0.7 | 15,089 | 67 | 0.4 |
| \$500,000 under \$1,000,000.. | 2,509 | 60 | 2.4 | 1,751 | 18 | 1.0 | 2,192 | 12 | 0.5 |
| \$1,000,000 or more..... | 1,211 | 52 | 4.3 | 642 | 3 | 0.5 | 883 | 3 | 0.3 |
| | 1972 | | | 1973 | | | 1974 | | |
| Total..... | 77,572,720 | 16,703,713 | 21.5 | 80,692,587 | 16,425,425 | 20.4 | 83,340,190 | 16,005,423 | 19.2 |
| Under \$5,000..... | 26,963,312 | 15,738,952 | 58.4 | 27,037,618 | 15,491,830 | 57.3 | 26,766,673 | 15,046,441 | 56.2 |
| \$5,000 under \$10,000..... | 21,175,854 | 850,252 | 4.0 | 20,581,732 | 797,608 | 3.9 | 20,586,617 | 797,997 | 3.9 |
| \$10,000 under \$15,000..... | 15,364,155 | 79,852 | 0.5 | 15,804,109 | 77,445 | 0.5 | 15,670,258 | 104,725 | 0.7 |
| \$15,000 under \$20,000..... | 7,773,413 | 18,266 | 0.2 | 9,091,001 | 33,242 | 0.4 | 10,071,087 | 25,517 | 0.3 |
| \$20,000 under \$25,000..... | 3,093,728 | 6,388 | 0.2 | 3,943,993 | 9,769 | 0.2 | 4,944,795 | 12,290 | 0.2 |
| \$25,000 under \$30,000..... | 1,266,377 | 4,734 | 0.4 | 1,741,991 | 5,131 | 0.3 | 2,259,928 | 5,881 | 0.3 |
| \$30,000 under \$50,000..... | 1,337,578 | 3,254 | 0.2 | 1,759,837 | 7,312 | 0.4 | 2,173,868 | 8,939 | 0.4 |
| \$50,000 under \$100,000..... | 483,677 | 1,590 | 0.3 | 596,663 | 2,466 | 0.4 | 700,528 | 2,667 | 0.4 |
| \$100,000 under \$200,000..... | 91,707 | 317 | 0.3 | 110,176 | 458 | 0.4 | 135,304 | 722 | 0.5 |
| \$200,000 under \$500,000..... | 19,233 | 88 | 0.5 | 21,929 | 142 | 0.6 | 26,842 | 196 | 0.7 |
| \$500,000 under \$1,000,000.. | 2,666 | 14 | 0.5 | 2,635 | 15 | 0.6 | 3,194 | 36 | 1.1 |
| \$1,000,000 or more..... | 1,030 | 6 | 0.6 | 903 | 7 | 0.8 | 1,096 | 12 | 1.1 |
| | 1975 | | | 1976 | | | 1977 | | |
| Total..... | 82,229,332 | 20,738,595 | 25.2 | 84,670,389 | 20,249,022 | 23.9 | 86,634,640 | 22,253,502 | 25.7 |
| Under \$5,000..... | 24,901,853 | 17,734,874 | 71.2 | 23,935,751 | 17,127,463 | 71.6 | 23,262,635 | 18,312,713 | 78.7 |
| \$5,000 under \$10,000..... | 19,952,914 | 2,614,553 | 13.1 | 19,892,956 | 2,757,467 | 13.9 | 19,342,819 | 3,467,855 | 17.9 |
| \$10,000 under \$15,000..... | 14,963,680 | 239,408 | 1.6 | 14,551,350 | 222,449 | 1.5 | 14,299,206 | 284,787 | 2.0 |
| \$15,000 under \$20,000..... | 10,353,534 | 93,206 | 0.9 | 11,197,191 | 70,151 | 0.6 | 11,404,973 | 95,064 | 0.8 |
| \$20,000 under \$25,000..... | 5,598,117 | 27,110 | 0.5 | 6,649,622 | 31,095 | 0.5 | 7,766,714 | 40,132 | 0.5 |
| \$25,000 under \$30,000..... | 2,744,255 | 10,321 | 0.4 | 3,629,532 | 17,107 | 0.5 | 4,354,040 | 20,747 | 0.5 |
| \$30,000 under \$50,000..... | 2,747,618 | 13,145 | 0.5 | 3,639,050 | 19,550 | 0.5 | 4,784,916 | 25,032 | 0.5 |
| \$50,000 under \$100,000..... | 781,406 | 4,984 | 0.6 | 948,034 | 3,180 | 0.3 | 1,140,784 | 6,588 | 0.6 |
| \$100,000 under \$200,000..... | 152,349 | 734 | 0.5 | 185,142 | 492 | 0.3 | 225,150 | 524 | 0.2 |
| \$200,000 under \$500,000..... | 29,193 | 204 | 0.7 | 36,357 | 60 | 0.2 | 46,386 | 55 | 0.1 |
| \$500,000 under \$1,000,000.. | 3,289 | 44 | 1.3 | 4,047 | ** | **0.1 | 5,232 | ** | **0.1 |
| \$1,000,000 or more..... | 1,124 | 12 | 1.1 | 1,357 | ** | ** | 1,785 | ** | ** |
| | 1978 | | | 1979 | | | 1980 | | |
| Total..... | 89,771,551 | 21,083,246 | 23.5 | 92,694,302 | 20,999,319 | 22.7 | 93,902,469 | 19,996,225 | 21.3 |
| Under \$5,000..... | 22,236,197 | 17,099,676 | 76.9 | 20,863,567 | 16,144,669 | 77.4 | 20,055,529 | 15,353,357 | 76.6 |
| \$5,000 under \$10,000..... | 19,585,276 | 3,284,132 | 16.8 | 19,664,858 | 4,217,177 | 21.4 | 18,370,997 | 3,959,973 | 21.6 |
| \$10,000 under \$15,000..... | 14,241,599 | 421,816 | 3.0 | 14,433,255 | 369,561 | 2.6 | 14,303,041 | 388,656 | 2.7 |
| \$15,000 under \$20,000..... | 11,408,934 | 129,258 | 1.1 | 11,385,151 | 138,379 | 1.2 | 11,097,733 | 136,545 | 1.2 |
| \$20,000 under \$25,000..... | 8,552,615 | 61,600 | 0.7 | 9,021,414 | 57,844 | 0.6 | 9,158,521 | 67,502 | 0.7 |
| \$25,000 under \$30,000..... | 5,386,257 | 34,101 | 0.6 | 6,309,121 | 32,933 | 0.5 | 6,783,466 | 24,632 | 0.4 |
| \$30,000 under \$50,000..... | 6,535,452 | 40,227 | 0.6 | 8,675,455 | 29,415 | 0.3 | 11,003,991 | 50,096 | 0.5 |
| \$50,000 under \$100,000..... | 1,471,406 | 11,237 | 0.8 | 1,889,878 | 8,609 | 0.5 | 2,568,427 | 14,081 | 0.5 |
| \$100,000 under \$200,000..... | 285,309 | 1,101 | 0.4 | 357,872 | 662 | 0.2 | 443,514 | 1,240 | 0.3 |
| \$200,000 under \$500,000..... | 59,884 | 88 | 0.1 | 80,226 | 61 | 0.1 | 100,369 | 127 | 0.1 |
| \$500,000 under \$1,000,000.. | 6,581 | **10 | **0.1 | 9,904 | **9 | **0.1 | 12,467 | 12 | 0.1 |
| \$1,000,000 or more..... | 2,041 | ** | ** | 3,601 | ** | ** | 4,414 | 4 | 0.1 |

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

Table C.—Number of Returns by Marital Status and by Size of Adjusted Gross Income, 1979 and 1980

[All figures are estimates based on samples]

| Size of adjusted gross income and marital status | 1979 | 1980 | Change, 1979 to 1980. |
|--|------------|------------|-----------------------------|
| | (1) | (2) | (3) |
| Number of returns for all adjusted gross income classes..... | 92,694,302 | 93,902,469 | 1,208,167 |
| Joint returns of husbands and wives..... | 44,855,141 | 45,243,211 | 388,070 |
| Separate returns of husbands and wives..... | 1,726,238 | 1,699,165 | -27,073 |
| Returns of heads of households..... | 7,213,112 | 7,691,103 | 477,991 |
| Returns of surviving spouses..... | 115,240 | 125,646 | 10,406 |
| Returns of single persons..... | 38,784,571 | 39,143,344 | 358,773 |
| Under \$5,000, total ¹ | 20,863,567 | 20,055,529 | -808,038 |
| Joint returns of husbands and wives..... | 2,564,514 | 2,408,679 | -155,835 |
| Separate returns of husbands and wives..... | 520,269 | 492,184 | -28,085 |
| Returns of heads of households..... | 1,558,311 | 1,636,565 | 78,254 |
| Returns of surviving spouses..... | 22,091 | 21,841 | -250 |
| Returns of single persons..... | 16,198,382 | 15,496,260 | -702,122 |
| \$5,000 under \$10,000, total..... | 19,664,858 | 18,370,997 | -1,293,861 |
| Joint returns of husbands and wives..... | 5,477,986 | 5,123,174 | -354,812 |
| Separate returns of husbands and wives..... | 518,295 | 445,966 | -72,329 |
| Returns of heads of households..... | 2,565,181 | 2,409,178 | -156,003 |
| Returns of surviving spouses..... | 38,497 | 29,766 | -8,731 |
| Returns of single persons..... | 11,064,899 | 10,362,913 | -701,986 |
| \$10,000 under \$15,000, total..... | 14,433,255 | 14,303,041 | -130,214 |
| Joint returns of husbands and wives..... | 6,466,232 | 5,801,767 | -664,465 |
| Separate returns of husbands and wives..... | 351,716 | 331,403 | -20,313 |
| Returns of heads of households..... | 1,628,732 | 1,779,696 | 150,964 |
| Returns of surviving spouses..... | 20,156 | 31,077 | 10,921 |
| Returns of single persons..... | 5,966,419 | 6,359,098 | 392,679 |
| \$15,000 under \$20,000, total..... | 11,385,151 | 11,097,733 | -287,418 |
| Joint returns of husbands and wives..... | 7,395,421 | 6,529,921 | -865,500 |
| Separate returns of husbands and wives..... | 196,622 | 214,014 | 17,392 |
| Returns of heads of households..... | 779,512 | 950,841 | 171,329 |
| Returns of surviving spouses..... | 11,336 | 16,148 | 4,812 |
| Returns of single persons..... | 3,002,260 | 3,386,809 | 384,549 |
| \$20,000 or more, total..... | 26,347,471 | 30,075,169 | 3,727,698 |
| Joint returns of husbands and wives..... | 22,950,988 | 25,379,670 | 2,428,682 |
| Separate returns of husbands and wives..... | 139,336 | 215,598 | 76,262 |
| Returns of heads of households..... | 681,376 | 914,823 | 233,447 |
| Returns of surviving spouses..... | 23,160 | 26,814 | 3,654 |
| Returns of single persons..... | 2,552,611 | 3,538,264 | 985,653 |

¹Includes returns with no adjusted gross income.

Individual Returns/1980

Table D.--Form of Deduction and Size of Adjusted Gross Income, 1979 and 1980

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

| Form of deduction and size of adjusted gross income | Number of returns | | | Adjusted gross income less deficit | | | Average adjusted gross income less deficit (Dollars) | | |
|--|-------------------|------------|----------------------|------------------------------------|---------------|----------------------|--|--------|----------------------|
| | 1979 | 1980 | Change, 1979 to 1980 | 1979 | 1980 | Change, 1979 to 1980 | 1979 | 1980 | Change, 1979 to 1980 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| All Returns | | | | | | | | | |
| Total..... | 92,694,302 | 93,902,469 | 1,208,167 | 1,465,394,530 | 1,613,731,497 | 148,336,967 | 15,808 | 17,185 | 1,377 |
| Under \$5,000..... | 20,863,567 | 20,055,529 | -808,038 | 42,493,093 | 36,905,609 | -5,587,483 | 2,036 | 1,840 | -196 |
| \$5,000 under \$10,000..... | 19,664,858 | 18,370,997 | -1,293,861 | 145,712,572 | 136,638,938 | -9,073,634 | 7,409 | 7,437 | 28 |
| \$10,000 under \$15,000..... | 14,433,255 | 14,303,041 | -130,214 | 178,809,257 | 177,118,036 | -1,691,222 | 12,388 | 12,383 | -5 |
| \$15,000 under \$20,000..... | 11,385,151 | 11,097,733 | -287,418 | 198,510,919 | 193,430,777 | -5,080,142 | 17,435 | 17,429 | -6 |
| \$20,000 or more..... | 26,347,471 | 30,075,169 | 3,727,698 | 899,868,690 | 1,069,638,138 | 169,769,448 | 34,153 | 35,565 | 1,412 |
| Returns With-- | | | | | | | | | |
| Itemized deductions | | | | | | | | | |
| Total..... | 26,483,877 | 28,950,282 | 2,466,405 | 796,072,911 | 927,659,196 | 131,586,285 | 30,058 | 32,043 | 1,985 |
| Under \$5,000..... | 418,675 | 454,796 | 36,121 | 1,265,842 | 1,377,860 | 112,018 | 3,023 | 3,029 | 6 |
| \$5,000 under \$10,000..... | 1,303,394 | 1,340,359 | 36,965 | 10,213,104 | 10,481,413 | 268,309 | 7,835 | 7,819 | -16 |
| \$10,000 under \$15,000..... | 2,612,111 | 2,573,458 | -38,653 | 33,211,190 | 32,588,141 | -623,049 | 12,714 | 12,663 | -51 |
| \$15,000 under \$20,000..... | 3,883,697 | 3,591,466 | -292,231 | 68,470,170 | 63,339,957 | -5,130,213 | 17,630 | 17,636 | 6 |
| \$20,000 or more..... | 18,266,000 | 20,990,203 | 2,724,203 | 682,912,606 | 819,871,825 | 136,959,219 | 37,387 | 39,059 | 1,672 |
| Zero bracket amount only | | | | | | | | | |
| Total..... | 60,718,980 | 59,540,969 | -1,178,011 | 672,159,722 | 692,453,273 | 20,293,551 | 11,070 | 11,629 | 559 |
| Under \$5,000..... | 15,073,125 | 14,297,885 | -775,240 | 44,821,056 | 42,599,357 | -2,221,699 | 2,973 | 2,979 | 6 |
| \$5,000 under \$10,000..... | 18,243,245 | 16,924,748 | -1,318,497 | 134,758,568 | 125,493,329 | -9,265,239 | 7,386 | 7,414 | 28 |
| \$10,000 under \$15,000..... | 11,819,685 | 11,727,103 | -92,582 | 145,583,264 | 144,503,454 | -1,079,810 | 12,317 | 12,322 | 5 |
| \$15,000 under \$20,000..... | 7,501,454 | 7,506,267 | 4,813 | 130,040,749 | 130,090,820 | 50,071 | 17,335 | 17,330 | -5 |
| \$20,000 or more..... | 8,081,471 | 9,084,966 | 1,003,495 | 216,956,084 | 249,766,313 | 32,810,229 | 26,846 | 27,492 | 646 |
| Neither itemized deductions nor zero bracket amount | | | | | | | | | |
| Total..... | 5,491,445 | 5,411,218 | -80,227 | -2,838,103 | -6,380,972 | -3,542,869 | -516 | -1,179 | -663 |
| Under \$5,000..... | 5,371,767 | 5,302,848 | -68,919 | -3,593,806 | -7,071,609 | -3,477,803 | -669 | -1,333 | -664 |
| \$5,000 or more..... | 119,678 | 108,370 | -11,308 | 755,703 | 690,637 | -65,066 | 6,314 | 6,373 | 59 |

| Form of deduction and size of adjusted gross income | Zero bracket amount | | | Total itemized deductions | | |
|--|---------------------|-------------|----------------------|---------------------------|-------------|----------------------|
| | 1979 | 1980 | Change, 1979 to 1980 | 1979 | 1980 | Change, 1979 to 1980 |
| | (10) | (11) | (12) | (13) | (14) | (15) |
| All Returns | | | | | | |
| Total..... | 230,610,133 | 234,839,843 | 4,229,709 | 184,168,669 | 218,028,139 | 33,859,471 |
| Under \$5,000..... | 22,942,136 | 22,167,451 | -774,686 | 1,275,640 | 1,267,955 | -7,685 |
| \$5,000 under \$10,000..... | 48,065,732 | 44,616,283 | -3,449,449 | 5,725,580 | 6,715,968 | 990,388 |
| \$10,000 under \$15,000..... | 39,818,829 | 38,730,604 | -1,088,225 | 12,360,072 | 12,816,375 | 456,303 |
| \$15,000 under \$20,000..... | 34,124,050 | 32,487,505 | -1,636,545 | 19,913,782 | 19,017,990 | -895,792 |
| \$20,000 or more..... | 85,659,386 | 96,838,000 | 11,178,615 | 144,893,594 | 178,209,851 | 33,316,257 |
| Returns With-- | | | | | | |
| Itemized deductions | | | | | | |
| Total..... | 81,821,248 | 88,867,827 | 7,046,579 | 184,168,669 | 218,028,139 | 33,859,471 |
| Under \$5,000..... | 616,793 | 709,237 | 92,444 | 1,275,640 | 1,267,955 | -7,685 |
| \$5,000 under \$10,000..... | 2,902,619 | 2,831,276 | -71,342 | 5,725,580 | 6,715,968 | 990,388 |
| \$10,000 under \$15,000..... | 7,154,969 | 6,882,747 | -272,222 | 12,360,072 | 12,816,375 | 456,303 |
| \$15,000 under \$20,000..... | 11,564,092 | 10,460,832 | -1,103,260 | 19,913,782 | 19,017,990 | -895,792 |
| \$20,000 or more..... | 59,582,775 | 67,983,735 | 8,400,959 | 144,893,594 | 178,209,851 | 33,316,257 |
| Zero bracket amount only | | | | | | |
| Total..... | 148,788,886 | 145,972,016 | -2,816,870 | - | - | - |
| Under \$5,000..... | 22,325,344 | 21,458,214 | -867,130 | - | - | - |
| \$5,000 under \$10,000..... | 45,163,113 | 41,785,006 | -3,378,107 | - | - | - |
| \$10,000 under \$15,000..... | 32,663,860 | 31,847,857 | -816,003 | - | - | - |
| \$15,000 under \$20,000..... | 22,559,958 | 22,026,673 | -533,285 | - | - | - |
| \$20,000 or more..... | 26,076,610 | 28,854,266 | 2,777,655 | - | - | - |
| Neither itemized deductions nor zero bracket amount | | | | | | |
| Total..... | - | - | - | - | - | - |
| Under \$5,000..... | - | - | - | - | - | - |
| \$5,000 or more..... | - | - | - | - | - | - |

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

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

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

| Type of tax computation | Number of returns | Adjusted gross income less deficit | Income subject to tax | | Tax generated | | Income tax before credits | |
|--|-------------------|------------------------------------|-----------------------|---------------|-------------------|-------------|---------------------------|-------------|
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | | | (1) | (2) | (3) | (4) | (5) | (6) |
| All returns..... | 93,902,469 | 1,613,731,497 | 88,104,696 | 1,271,568,753 | 76,120,721 | 255,890,970 | 76,135,819 | 256,294,315 |
| Returns with-- | | | | | | | | |
| No tax computation..... | 5,797,773 | -2,345,452 | - | - | - | - | 4,688 | 9,837 |
| Regular tax computation only..... | 81,931,708 | 1,315,089,248 | 81,931,708 | 1,029,212,171 | 69,947,733 | 181,016,259 | 69,958,143 | 181,310,516 |
| Income averaging tax computation..... | 5,704,974 | 229,215,127 | 5,704,974 | 182,192,643 | 5,704,974 | 48,048,729 | 5,704,974 | 48,109,505 |
| Maximum tax computation..... | 468,014 | 71,772,574 | 468,014 | 60,163,938 | 468,014 | 26,825,982 | 468,014 | 26,864,457 |
| No income subject to tax, but with taxes from special computation..... | 4,688 | -3,374 | - | - | - | - | 4,688 | 9,837 |
| Both income subject to tax and taxes from special computation..... | 389,589 | 11,367,819 | 389,589 | 8,859,561 | 379,179 | 2,181,559 | 389,589 | 2,575,067 |
| No income subject to tax but with additional tax for tax preferences: | | | | | | | | |
| Minimum tax only..... | 6,338 | -292,586 | - | - | - | - | 239 | 3,747 |
| Alternative minimum tax only..... | 15,584 | 283,526 | - | - | - | - | *14 | *151 |
| Both minimum tax and alternative minimum tax..... | 1,134 | 41,217 | - | - | - | - | *44 | *51 |
| Income subject to tax and additional tax for tax preferences: | | | | | | | | |
| Minimum tax only..... | 82,032 | 8,393,048 | 82,032 | 5,979,066 | 81,333 | 2,620,570 | 81,333 | 2,625,659 |
| Alternative minimum tax only..... | 100,857 | 7,900,972 | 100,857 | 4,718,539 | 97,015 | 1,928,067 | 97,015 | 1,932,141 |
| Both minimum tax and alternative minimum tax..... | 5,095 | 938,268 | 5,095 | 441,947 | 4,931 | 205,818 | 4,931 | 208,806 |

| Type of tax computation | Income tax after credits | | Additional tax for tax preferences | | | | | |
|--|--------------------------|-------------|------------------------------------|-----------|-------------------|---------|-------------------------|---------|
| | Number of returns | Amount | Total | | Minimum tax | | Alternative minimum tax | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | |
| All returns..... | 73,840,395 | 249,078,475 | 211,040 | 1,262,964 | 94,599 | 412,638 | 122,670 | 850,326 |
| Returns with-- | | | | | | | | |
| No tax computation..... | 4,658 | 7,182 | 23,056 | 206,536 | 7,472 | 53,071 | 16,718 | 153,465 |
| Regular tax computation only..... | 67,734,633 | 176,884,951 | 100,209 | 509,267 | 54,612 | 235,258 | 48,178 | 274,008 |
| Income averaging tax computation..... | 5,635,493 | 46,351,083 | 82,149 | 510,924 | 28,121 | 114,452 | 56,327 | 396,472 |
| Maximum tax computation..... | 465,611 | 25,835,259 | 5,626 | 36,237 | 4,394 | 9,857 | 1,447 | 26,379 |
| No income subject to tax, but with taxes from special computation..... | 4,658 | 7,182 | 297 | 2,977 | 283 | 1,638 | *58 | *1,339 |
| Both income subject to tax and taxes from special computation..... | 386,176 | 2,509,969 | 2,982 | 15,327 | 1,549 | 5,830 | 1,549 | 9,498 |
| No income subject to tax but with additional tax for tax preferences: | | | | | | | | |
| Minimum tax only..... | *228 | *1,676 | 6,338 | 42,898 | 6,338 | 42,898 | - | - |
| Alternative minimum tax only..... | + | + | 15,584 | 106,555 | - | - | 15,584 | 106,555 |
| Both minimum tax and alternative minimum tax..... | *43 | *18 | 1,134 | 57,084 | 1,134 | 10,173 | 1,134 | 46,911 |
| Income subject to tax and additional tax for tax preferences: | | | | | | | | |
| Minimum tax only..... | 76,760 | 2,352,270 | 82,032 | 326,480 | 82,032 | 326,480 | - | - |
| Alternative minimum tax only..... | 64,296 | 1,562,238 | 100,857 | 570,149 | - | - | 100,857 | 570,149 |
| Both minimum tax and alternative minimum tax..... | 3,862 | 144,957 | 5,095 | 159,799 | 5,095 | 33,088 | 5,095 | 126,711 |

*Estimate should be used with caution because of the small number of sample returns on which it is based.
 †Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.
 NOTE: Detail may not add to total because of rounding.

CHANGES IN LAWResidential Energy Credit

The Energy Tax Act of 1978 provided a credit equal to 30 percent of the first \$2,000 of expenditures on renewable energy source property and 20 percent on the next \$8,000 of such expenditures. The Crude Oil Windfall Profit Tax Act of 1980 increased this credit to 40 percent of the first \$10,000 of renewable energy source expenditures. The energy conservation portion of the residential energy credit remained unchanged at 15 percent of the first \$2,000 of expenditures.

Alternative Minimum Tax

The Revenue Act of 1978 instituted the alternative minimum tax. This was a tax on the sum of excluded long-term capital gains, itemized deductions tax preferences, and taxable income, minus the zero bracket amount. The computed tax was then reduced by income tax after credits, as well as by several other taxes. The only credit that could be used against the alternative minimum tax was the foreign tax credit. In many cases, this meant that any other credits were lost to the taxpayer, since any reduction in income tax after credits led to an equal increase in the alternative minimum tax. Under Public Law 96-603, the computation of the alternative minimum tax was changed so that most nonrefundable credits could be used to offset that portion of the alternative minimum tax which was generated by taxable income. The foreign tax credit remained the only credit which could offset all of the alternative minimum tax.

Table F shows that the alternative minimum tax dropped by \$16 million from 1979 to 1980. This reduction in tax liability appears directly attributable to the increase in credits allowed under the 1980 law—credits against the alternative minimum tax rose from \$23 million in 1979 to \$131 million in 1980.

Business Energy Investment Credit

Under the Energy Tax Act of 1978 an additional 10 percent investment credit was allowed for investment in the following types of energy property: (1) alternative energy property, (2) specially defined energy property, (3) recycling equipment, (4) shale oil equipment, (5) equipment for producing natural gas from geopressured brine, and (6) solar and wind energy property. The credit on the first five items was added to the investment credit, and was thus deductible to the extent of tax liability. The credit for the sixth item was refundable. Under the Crude Oil Windfall Profit Tax Act of 1980, 10 percent credits for investments in cogeneration equipment and certain qualified intercity buses were added, as well as an 11 percent credit for qualified hydroelectric generating equipment and a 15 percent credit for ocean thermal or geothermal equipment. The credit for solar and wind equipment was raised to 15 percent under the Act; however, this credit was no longer refundable for Tax Year 1980, and is thus no longer shown as a separate item in this report.

Overpayment of Windfall Profit Tax

The Crude Oil Windfall Profit Tax Act of 1980 imposed a Federal excise tax on domestic crude oil extracted on or after March 1, 1980. The tax ranged from 30 to 70 percent of windfall profit, which was generally additional income resulting from price increases under the price control phase-out which

began on June 1, 1979. For purposes of computing the tax, the windfall profit on any barrel of oil was defined as the increase in income attributable to decontrol, limited to 90 percent of the net income attributable to that barrel of oil. While the windfall profit tax was imposed on producers of domestic crude oil, primary collection responsibility was placed on the first purchaser of the crude oil, who was to withhold the tax based on information supplied by the producer, and file quarterly returns with the Internal Revenue Service. The purchaser was not obligated to adjust withholding to account for the "90 percent of net income" limitation. (For more details, see Belal, Carol and Clark, Phil "Windfall Profit Tax Liability for 1980," SOI Bulletin, Volume 1, No 2 pg. 50-55.)

Whenever withholding errors occurred, the purchaser was responsible for correcting that error, to the extent possible, by adjusting amounts withheld in succeeding quarters. Where this was not possible, the producer could claim a refund of the amounts overwithheld by filing a Form 6249, Computation of Overpaid Windfall Profit Tax, with his or her individual income tax return. Any overwithholding due to the "90 percent of net income" limitation could also be claimed on this form. Finally, the Omnibus Reconciliation Act of 1980 (Public Law 96-499) allowed individual royalty owners to claim a credit (or refund) on their 1980 tax returns for up to \$1,000 of windfall profit tax imposed on the removal of their royalty oil during 1980. This royalty owner's credit could also be claimed on Form 6249, or—if the taxpayer had no other forms of windfall profit tax overpayments and less than \$1,000 in liability and withholding—on Form 6249-A, Royalty Owner's Credit for Overpaid Windfall Profit Tax.

The three types of overpayment were combined on Form 6249, and the 6249 or 6249-A totals were carried over to the margin of page 2 of Form 1040, where they were added to total taxpayments. As is shown in table 3.6, the total overpayment for 1980 amounted to \$237 million. The following chart illustrates the amounts attributable to each type of overpayment.

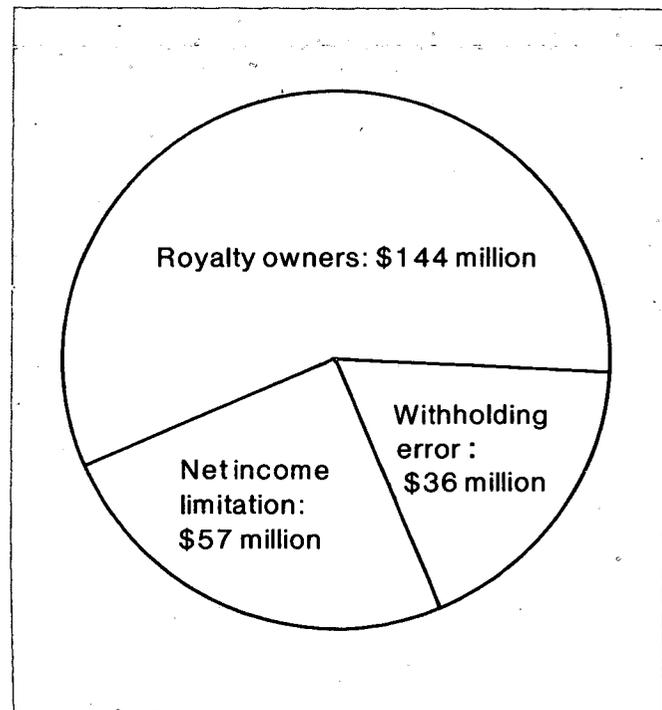


Table F.--Returns With Additional Tax for Tax Preferences, 1979 and 1980

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

| Size of adjusted gross income | Additional tax for tax preferences, 1979 | | | | | |
|----------------------------------|--|-----------|-------------------|---------|-------------------------|---------|
| | Total | | Minimum tax | | Alternative minimum tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total..... | 222,021 | 1,175,188 | 74,421 | 309,248 | 153,265 | 865,940 |
| Under \$5,000..... | 10,671 | 76,045 | 4,097 | 22,579 | 6,964 | 53,466 |
| \$5,000 under \$10,000..... | 4,080 | 8,207 | 999 | 1,361 | 3,126 | 6,846 |
| \$10,000 under \$15,000..... | 9,323 | 9,020 | 1,549 | 1,453 | 7,852 | 7,567 |
| \$15,000 under \$20,000..... | 8,421 | 10,827 | 852 | 2,139 | 7,615 | 8,688 |
| \$20,000 under \$25,000..... | 12,625 | 19,455 | 2,980 | 3,390 | 9,710 | 16,065 |
| \$25,000 under \$30,000..... | 20,134 | 28,117 | 4,473 | 7,957 | 15,707 | 20,159 |
| \$30,000 under \$50,000..... | 62,116 | 123,213 | 14,098 | 25,602 | 48,600 | 97,611 |
| \$50,000 under \$100,000..... | 56,439 | 254,874 | 25,638 | 82,928 | 32,449 | 171,946 |
| \$100,000 under \$200,000..... | 26,314 | 250,873 | 13,976 | 67,402 | 13,971 | 183,471 |
| \$200,000 under \$500,000..... | 9,413 | 210,520 | 4,703 | 53,466 | 5,610 | 157,053 |
| \$500,000 under \$1,000,000..... | 1,718 | 81,631 | 762 | 21,420 | 1,124 | 60,211 |
| \$1,000,000 or more..... | 767 | 102,407 | 294 | 19,550 | 537 | 82,857 |

| Size of adjusted gross income | Additional tax for tax preferences, 1980 | | | | | |
|----------------------------------|--|-----------|-------------------|---------|-------------------------|---------|
| | Total | | Minimum tax | | Alternative minimum tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (7) | (8) | (9) | (10) | (11) | (12) |
| Total..... | 211,040 | 1,262,964 | 94,599 | 412,638 | 122,670 | 850,326 |
| Under \$5,000..... | 8,962 | 106,703 | 4,627 | 36,215 | 4,761 | 70,487 |
| \$5,000 under \$10,000..... | 7,046 | 9,967 | 304 | 1,153 | 6,837 | 8,813 |
| \$10,000 under \$15,000..... | 7,826 | 17,850 | 4,790 | 11,819 | 3,075 | 6,030 |
| \$15,000 under \$20,000..... | 13,239 | 19,660 | 3,730 | 8,535 | 9,588 | 11,124 |
| \$20,000 under \$25,000..... | 16,083 | 29,186 | 2,533 | 4,215 | 13,735 | 24,971 |
| \$25,000 under \$30,000..... | 9,789 | 14,789 | 1,338 | 5,792 | 8,475 | 8,997 |
| \$30,000 under \$50,000..... | 44,291 | 88,748 | 14,303 | 26,844 | 30,400 | 61,904 |
| \$50,000 under \$100,000..... | 59,509 | 252,712 | 36,415 | 93,713 | 24,861 | 158,999 |
| \$100,000 under \$200,000..... | 29,716 | 260,874 | 18,174 | 86,902 | 13,261 | 173,972 |
| \$200,000 under \$500,000..... | 11,465 | 253,340 | 6,771 | 75,997 | 5,888 | 177,343 |
| \$500,000 under \$1,000,000..... | 2,196 | 100,496 | 1,167 | 33,284 | 1,232 | 67,212 |
| \$1,000,000 or more..... | 918 | 108,640 | 447 | 28,168 | 557 | 80,472 |

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

Sources of the Data

The data in this report were estimated from a stratified probability sample of unaudited individual income tax returns, Forms 1040 and 1040A, filed by U.S. citizens and residents. The sample was designated at the National Computer Center (NCC) and was processed in each of the ten Internal Revenue Service Centers during Calendar Year 1981. The total sample of 171,683 returns was selected from an NCC population count of 94,154,944 returns.

The estimates in this report are intended to represent all returns filed for Income Year 1980. While about 99 percent of the returns processed during 1981 were for Calendar Year 1980, a few were for noncalendar years ending during 1980 and 1981 and some were returns for prior years. Returns for prior years were used in place of 1980 returns received and processed after December 31, 1981. This was done in the belief that the characteristics of returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1981.

Analysis of prior-year returns indicated similar reporting characteristics, but income averages of prior-year returns were generally less than corresponding averages of current-year returns. This is due at least in part to the impact of inflation on individual incomes. Also, for no readily apparent reason, prior-year returns show larger deficits. Further analysis of prior-year returns is currently being done, but some results were included in a paper given at the annual American Statistical Association (ASA) meetings in Detroit, Michigan during August 10-13, 1981.¹

All returns processed during 1981 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling.

Sample Criteria and Selection

Form 1040 and 1040A returns filed and processed into the Internal Revenue Service's Individual Master File System at NCC during 1981 were stratified, by computer, into sample strata based on: the presence or absence of a Schedule C (Profit or Loss from Business or Profession); State from which filed; form used (Form 1040 or 1040A); size of adjusted gross income (or deficit) or largest of specific income (or loss) items; and size of business plus farm receipts. Returns were then selected from the sample strata using the ending digits of the Social Security Number (SSN) at rates ranging from 0.05 percent to 100 percent.

The five State Groups listed in table G were formed on the basis of the combined total number of Forms 1040 and 1040A from each State. For each State contained in each State Group the sample was designed to select a minimum number of 1,700 returns. This resulted in each State Group receiving a different set of sampling rates. In addition, within each State Group, the sample was allocated so that the estimates in the high income classes of this publication would be more reliable. A return was assigned to one of the sample strata when the reported amounts for the larger of adjusted gross income or largest of specific income items and size of business plus farm receipts both fit into the boundaries of a sample stratum.

Table G contains the number of returns in the population and sample by sample strata and State Group, along with a description of the sample strata. A comparison of the population count of table G with the total estimated population shown in the national tables of this report will disclose a small difference. This difference resulted from an estimated 252,800 returns being excluded from the national tables since they contained no income information or were identified as amended or tentative returns after sampling.

Method of Estimation

Weighting factors were obtained by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum. The weighting factors were then converted to "integer weighting factors" which were applied to each return. For example, if a weight of 44.24 were computed for a stratum, 24 percent of the sample returns in that stratum would receive an integer weight of 45, and 76 percent a weight of 44.

Sampling Variability

The particular sample used in this study is one of a large number of all possible samples that could have been selected using the same sample design. Estimates derived from the different samples would differ from each other. The deviation of a sample estimate from the average of all possible samples is called the sampling error. The standard error of an estimate is a measure of the variation among the estimates from the possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

The coefficient of variation (CV) is the standard error of the estimate expressed as a percent of the estimate. Coefficients of variation, computed using

*Ray Shadid designed the sample for this report and prepared the analytical material in this section.

¹Dumais, Jim and Shadid, Ray, "Individual Statistics of Income: Advancing the Closeout Date", 1981 Proceedings American Statistical Association, Section on Survey Research Methods.

Individual Returns/1980

Table C.--Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1980

| Description of the sample strata | Number of returns | | Number of returns by State group | | | | | | | | | |
|--|-------------------|---------|----------------------------------|--------|----------------------|--------|----------------------|--------|----------------------|--------|----------------------|---------|
| | Population | Sample | Group 1 ¹ | | Group 2 ² | | Group 3 ³ | | Group 4 ⁴ | | Group 5 ⁵ | |
| | | | Popula- tion | Sample | Popula- tion | Sample | Popula- tion | Sample | Popula- tion | Sample | Popula- tion | Sample |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Grand total | 94,154,944 | 171,683 | 603,804 | 7,476 | 4,933,277 | 33,690 | 4,125,281 | 11,366 | 9,762,583 | 17,856 | 74,729,999 | 101,295 |
| Nonbusiness and farm (Schedule F only), total | 84,677,139 | 97,522 | 514,233 | 3,722 | 4,370,450 | 15,051 | 3,683,107 | 6,999 | 8,626,634 | 10,665 | 67,482,715 | 61,085 |
| Form 1040A returns with adjusted gross income under \$10,000... Adjusted gross income \$200,000 and over with no income tax after credits and no additional tax for tax preferences..... | 24,842,801 | 12,355 | 147,428 | 63 | 1,354,913 | 691 | 1,203,547 | 641 | 2,566,562 | 1,275 | 19,570,351 | 9,685 |
| | 87 | 84 | - | - | 3 | 3 | 2 | 2 | 1 | 1 | 81 | 78 |
| Larger of adjusted gross income or largest specific income item and Farm receipts | | | | | | | | | | | | |
| Under \$10,000..... Under \$20,000..... | 10,246,857 | 6,553 | 58,444 | 212 | 556,949 | 1,170 | 446,571 | 470 | 1,133,340 | 661 | 8,051,553 | 4,040 |
| \$10,000 under \$15,000..... Under \$50,000..... Under \$10,000..... \$20,000 under \$50,000..... | 13,068,050 | 8,750 | 72,186 | 311 | 689,868 | 1,629 | 581,325 | 736 | 1,323,042 | 946 | 10,401,629 | 5,128 |
| \$15,000 under \$20,000..... Under \$100,000..... Under \$15,000..... \$50,000 under \$100,000..... | 9,936,513 | 7,734 | 58,348 | 269 | 522,046 | 1,267 | 432,604 | 593 | 1,022,480 | 842 | 7,901,035 | 4,763 |
| \$20,000 under \$30,000..... Under \$250,000..... Under \$20,000..... \$100,000 under \$250,000..... | 14,209,026 | 11,243 | 85,285 | 511 | 708,181 | 1,878 | 595,518 | 903 | 1,451,885 | 1,281 | 11,368,157 | 6,670 |
| \$30,000 under \$50,000..... Under \$500,000..... Under \$30,000..... \$250,000 under \$500,000..... | 9,803,181 | 10,299 | 68,775 | 484 | 430,752 | 1,769 | 345,195 | 682 | 917,434 | 910 | 8,041,025 | 6,454 |
| \$50,000 under \$100,000..... Under \$750,000..... Under \$50,000..... \$500,000 under \$750,000..... | 2,107,275 | 9,360 | 21,377 | 656 | 88,948 | 1,332 | 62,710 | 802 | 173,528 | 1,185 | 1,760,712 | 5,385 |
| \$100,000 under \$200,000..... Under \$1,000,000..... Under \$100,000..... \$750,000 under \$1,000,000..... | 362,536 | 8,166 | 1,958 | 790 | 14,675 | 1,276 | 12,277 | 928 | 30,349 | 1,580 | 303,277 | 3,592 |
| \$200,000 under \$500,000..... Under \$5,000,000..... Under \$200,000..... \$1,000,000 under \$5,000,000..... | 87,021 | 9,288 | 359 | 356 | 3,459 | 3,391 | 2,951 | 838 | 7,035 | 1,012 | 73,217 | 3,691 |
| \$500,000 and over..... Any amount..... Under \$500,000..... \$5,000,000 and over..... | 13,792 | 13,690 | 73 | 70 | 656 | 645 | 407 | 404 | 978 | 972 | 11,678 | 11,599 |
| Business (Schedules C and F, or C only), total | 9,477,805 | 74,161 | 89,571 | 3,754 | 562,827 | 18,639 | 442,174 | 4,367 | 1,135,949 | 7,191 | 7,247,284 | 40,210 |
| Adjusted gross income \$200,000 and over with no income tax after credits and no additional tax for tax preferences..... | 56 | 49 | - | - | 2 | 2 | 1 | 1 | 1 | 1 | 52 | 45 |
| Larger of adjusted gross income or largest specific income item and Business receipts | | | | | | | | | | | | |
| Under \$10,000..... Under \$20,000..... | 1,715,017 | 5,866 | 15,578 | 335 | 109,366 | 2,213 | 91,448 | 277 | 213,237 | 616 | 1,285,388 | 2,425 |
| \$10,000 under \$15,000..... Under \$50,000..... Under \$10,000..... \$20,000 under \$50,000..... | 1,436,869 | 5,666 | 12,634 | 278 | 92,416 | 1,933 | 75,659 | 327 | 179,622 | 589 | 1,076,538 | 2,539 |
| \$15,000 under \$20,000..... Under \$100,000..... Under \$15,000..... \$50,000 under \$100,000..... | 1,406,283 | 5,674 | 12,088 | 283 | 91,913 | 2,018 | 71,856 | 347 | 181,289 | 549 | 1,049,137 | 2,477 |
| \$20,000 under \$30,000..... Under \$250,000..... Under \$20,000..... \$100,000 under \$250,000..... | 2,193,308 | 9,137 | 19,331 | 476 | 132,987 | 3,027 | 102,029 | 606 | 275,058 | 973 | 1,663,903 | 4,055 |
| \$30,000 under \$50,000..... Under \$500,000..... Under \$30,000..... \$250,000 under \$500,000..... | 1,768,864 | 8,979 | 18,889 | 481 | 92,527 | 2,848 | 68,770 | 678 | 194,388 | 952 | 1,394,290 | 4,020 |
| \$50,000 under \$100,000..... Under \$750,000..... Under \$50,000..... \$500,000 under \$750,000..... | 713,481 | 9,351 | 9,167 | 710 | 32,943 | 1,656 | 23,428 | 533 | 67,029 | 686 | 580,914 | 5,766 |
| \$100,000 under \$200,000..... Under \$1,000,000..... Under \$100,000..... \$750,000 under \$1,000,000..... | 167,611 | 8,962 | 1,346 | 660 | 7,050 | 1,411 | 5,955 | 604 | 16,547 | 848 | 136,713 | 5,439 |
| \$200,000 under \$500,000..... Under \$5,000,000..... Under \$200,000..... \$1,000,000 under \$5,000,000..... | 65,768 | 10,130 | 477 | 471 | 3,172 | 3,098 | 2,711 | 683 | 7,559 | 776 | 51,849 | 5,102 |
| \$500,000 and over..... Any amount..... Under \$500,000..... \$5,000,000 and over..... | 10,548 | 10,347 | 61 | 60 | 451 | 433 | 317 | 311 | 1,219 | 1,201 | 8,500 | 8,342 |

¹Alaska, Vermont, and Wyoming.
²Delaware, District of Columbia, Hawaii, Idaho, Maine, Montana, Nevada, New Hampshire, New Mexico, North Dakota, Rhode Island, South Dakota, and Utah.
³Arizona, Arkansas, Mississippi, Nebraska, and West Virginia.
⁴Alabama, Colorado, Iowa, Kansas, Kentucky, Oregon, Oklahoma, South Carolina, and Puerto Rico.
⁵California, Connecticut, Florida, Georgia, Illinois, Indiana, Louisiana, Maryland, Massachusetts, Michigan, Minnesota, Missouri, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Tennessee, Texas, Virginia, Washington, Wisconsin, and U.S. citizens abroad.

Table H.--Estimated Number of Returns for Selected Estimates of the Coefficient of Variation by Size of Adjusted Gross Income/Deficit, 1980

[Cells are estimated number of returns]

| Coefficient of variation (C.V.) (Percent) | Size of adjusted gross income/deficit (AGI/D) | | | | | | | | |
|---|---|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|---------------------------|---------------------------|---|
| | Under \$10,000 ¹ | \$10,000 under \$15,000 | \$15,000 under \$20,000 | \$20,000 under \$30,000 | \$30,000 under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$200,000 | \$200,000 under \$500,000 | \$500,000 and over |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 2..... | 5,049,200 | 5,068,500 | 4,144,600 | 4,258,400 | 3,112,300 | 814,900 | 208,600 | 47,100 | Generally estimates of this AGI/D class have C.V.'s of less than 10 percent |
| 3..... | 2,244,100 | 2,252,700 | 1,842,000 | 1,892,600 | 1,383,200 | 362,200 | 92,700 | 20,900 | |
| 5..... | 807,900 | 811,000 | 663,100 | 681,300 | 498,000 | 130,400 | 33,400 | 7,500 | |
| 7..... | 412,200 | 413,800 | 338,300 | 347,600 | 254,100 | 66,500 | 17,000 | 3,800 | |
| 10..... | 202,000 | 202,700 | 165,800 | 170,300 | 124,500 | 32,600 | 8,300 | 1,900 | |
| 20..... | 50,500 | 50,700 | 41,400 | 42,600 | 31,100 | 8,100 | 2,100 | 500 | |
| 30..... | 22,400 | 22,500 | 18,400 | 18,900 | 13,800 | 3,600 | 900 | 200 | |
| 35..... | 16,500 | 16,600 | 13,500 | 13,900 | 10,200 | 2,700 | 700 | 150 | |
| 50*..... | 8,100 | 8,100 | 6,600 | 6,800 | 5,000 | 1,300 | 300 | 80 | |

*Estimates with C.V.'s of 50 percent have standard deviations which are about one-half as large as the estimates themselves.

¹This column should be used for estimated numbers of returns not classified by adjusted gross income/deficit.

NOTE: This table is applicable to frequencies only and not to estimated amounts.

a sum-of-squares method, are shown for selected frequency and amount estimates and appear in tables I, J, and K of this section. Estimates of the coefficient of variation shown in table H 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 in this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. For example, from table 1.3, the amount estimate, X, of State income tax refunds is \$3.629 billion and, from table I its related coefficient of variation, CV(X), is 1.0 percent. The standard deviation (error) of the estimate, SE(X), is needed to construct the interval estimate and is the product of the estimate and its coefficient of variation:

$$\begin{aligned}
 SE(X) &= X \cdot CV(X) \\
 &= (\$3.629 \text{ billion}) \cdot (0.01) \\
 &= \$0.036 \text{ billion.}
 \end{aligned}$$

This SE(X) value is then subtracted from and added to the estimate, X, to construct a 68 percent confidence interval estimate. The interval is computed as

$$X - SE(X) \leq Y \leq X + SE(X), \text{ with 68 percent confidence,}$$

where Y is the population value estimated by X. Based on this data, the interval estimate is from \$3.593 billion to \$3.665 billion (\$3.629 - \$0.036 and \$3.629 + \$0.036). A conclusion that the average estimate of State income tax refunds lies within an interval computed in this way would be correct for approximately two-thirds of all possible similarly selected samples. To obtain this interval estimate with 95 percent confidence, multiply the SE(X) value by two. (For these data the resulting interval would be from \$3.557 billion to \$3.701 billion.)

Further details concerning confidence intervals, including the approximation of CV's for combined sample estimates, may be obtained on request by writing to the Statistics of Income Division, D:R:S:I, Internal Revenue Service, Washington, DC 20224.

Whenever a weighted frequency is less than 3, the estimate and, in most cases, its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. These combinations and deletions are indicated by a double asterisk (**) or by a dagger (+). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

A dash in place of a frequency or amount estimate indicates that no return in the sample had that characteristic. A dash in place of a coefficient of variation for which an estimate is shown indicates that all returns with that characteristic were selected at the 100 percent rate.

Processing and Management of the Sample

While the sample was being selected, the selection process was being monitored by applying prescribed sampling rates for each stratum to the population count for that stratum. A follow-up was required to reconcile differences between the actual number of returns selected and the expected number.

In transcribing and tabulating the information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were altered during statistical editing to make them consistent with other entries on the return and accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions. For example, a taxpayer incorrectly reported dividends on the interest received line of the Form 1040 return. If this error had been detected during statistical editing, the amount of dividends would have been entered into the proper field of the sample record layout.

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 of Income 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 check for inconsistencies.²

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

²For more details see Durkin, Thomas M. and Schwartz, Otto, "The SOI Quality Control Program", 1981 Proceedings American Statistical Association, Section on Survey Research Methods.

Table I—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income

(Coefficient of variation for number of returns and amount (percent))

| Size of adjusted gross income | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Interest received | | Alimony received | | State income tax refunds | | Pensions and annuities | | | |
|---------------------------------|-------------------|------------------------------------|--------------------|-------------|-------------------|-------------|-------------------|--------------|--------------------------|-------------|------------------------|-------------|--------------------------|-------------|
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Total | | In adjusted gross income | |
| | | | | | | | | | | | 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. | .02 | .09 | .12 | .15 | .34 | .90 | 6.99 | 9.24 | .88 | 1.20 | 1.28 | 1.70 | 1.31 | 1.69 |
| No adjusted gross income | 3.64 | 2.46 | 5.48 | 5.52 | 4.76 | 4.96 | 89.49 | 57.06 | 13.39 | 11.53 | 17.10 | 18.68 | 18.07 | 18.87 |
| \$1 under \$1,000 | 2.40 | 2.67 | 2.56 | 4.42 | 5.58 | 10.37 | .00 | .00 | 34.79 | 34.65 | 20.12 | 29.19 | 23.22 | 34.78 |
| \$1,000 under \$2,000 | 1.98 | 2.03 | 2.11 | 2.25 | 4.06 | 9.66 | 84.94 | 77.72 | 32.77 | 38.05 | 16.27 | 32.82 | 18.48 | 17.69 |
| \$2,000 under \$3,000 | 1.95 | 1.96 | 2.07 | 2.16 | 3.70 | 6.72 | 62.48 | 65.37 | 23.32 | 28.52 | 12.49 | 16.16 | 13.41 | 15.05 |
| \$3,000 under \$4,000 | 2.06 | 2.07 | 2.24 | 2.33 | 3.57 | 6.08 | 27.92 | 31.06 | 32.62 | 32.62 | 9.80 | 13.35 | 10.28 | 11.77 |
| \$4,000 under \$5,000 | 2.10 | 2.10 | 2.42 | 2.42 | 3.46 | 6.00 | 31.98 | 35.08 | 21.11 | 29.52 | 7.58 | 9.89 | 7.68 | 9.40 |
| \$5,000 under \$6,000 | 2.07 | 2.07 | 2.31 | 2.41 | 3.44 | 5.81 | 25.84 | 34.10 | 16.93 | 22.09 | 6.79 | 8.65 | 6.92 | 8.27 |
| \$6,000 under \$7,000 | 2.08 | 2.09 | 2.34 | 2.41 | 3.36 | 5.83 | 31.79 | 35.58 | 16.37 | 35.32 | 6.55 | 8.04 | 6.82 | 7.80 |
| \$7,000 under \$8,000 | 2.09 | 2.09 | 2.32 | 2.38 | 3.30 | 5.67 | 29.27 | 33.37 | 15.73 | 18.52 | 6.44 | 9.11 | 6.53 | 7.66 |
| \$8,000 under \$9,000 | 2.16 | 2.16 | 2.39 | 2.46 | 3.39 | 6.13 | 38.69 | 43.00 | 13.13 | 15.57 | 6.42 | 8.02 | 6.47 | 7.69 |
| \$9,000 under \$10,000 | 2.21 | 2.21 | 2.42 | 2.49 | 3.38 | 6.36 | 41.48 | 46.58 | 12.70 | 16.62 | 7.09 | 8.27 | 7.18 | 8.38 |
| \$10,000 under \$11,000 | 2.04 | 2.04 | 2.23 | 2.30 | 3.27 | 6.48 | 29.19 | 37.28 | 11.20 | 15.35 | 6.98 | 8.28 | 7.08 | 8.47 |
| \$11,000 under \$12,000 | 2.16 | 2.16 | 2.35 | 2.43 | 3.28 | 6.60 | 31.08 | 43.59 | 10.29 | 13.61 | 7.42 | 9.15 | 7.50 | 9.06 |
| \$12,000 under \$13,000 | 2.17 | 2.17 | 2.34 | 2.41 | 3.35 | 6.93 | 34.44 | 48.24 | 10.05 | 11.93 | 8.54 | 8.03 | 9.79 | 9.79 |
| \$13,000 under \$14,000 | 2.24 | 2.24 | 2.42 | 2.49 | 3.30 | 6.84 | 31.62 | 35.13 | 9.39 | 12.25 | 7.92 | 9.36 | 8.05 | 9.58 |
| \$14,000 under \$15,000 | 2.36 | 2.36 | 2.53 | 2.59 | 3.45 | 7.29 | 42.02 | 45.81 | 9.12 | 12.08 | 8.69 | 10.81 | 8.90 | 10.87 |
| \$15,000 under \$16,000 | 2.14 | 2.14 | 2.28 | 2.38 | 3.03 | 6.85 | 33.47 | 41.11 | 7.64 | 10.52 | 7.37 | 9.06 | 7.47 | 9.29 |
| \$16,000 under \$17,000 | 2.23 | 2.23 | 2.38 | 2.44 | 3.20 | 7.27 | 36.06 | 39.07 | 7.88 | 9.51 | 8.30 | 10.19 | 8.39 | 10.39 |
| \$17,000 under \$18,000 | 2.28 | 2.28 | 2.43 | 2.50 | 3.21 | 7.55 | 38.91 | 45.21 | 7.15 | 14.60 | 8.22 | 10.10 | 8.34 | 10.27 |
| \$18,000 under \$19,000 | 2.31 | 2.31 | 2.43 | 2.50 | 3.11 | 7.71 | 52.88 | 45.97 | 6.91 | 8.78 | 9.09 | 11.58 | 9.46 | 11.97 |
| \$19,000 under \$20,000 | 2.36 | 2.36 | 2.51 | 2.59 | 3.13 | 7.61 | 45.60 | 50.96 | 6.36 | 9.04 | 8.36 | 11.15 | 8.53 | 11.51 |
| \$20,000 under \$25,000 | .82 | .82 | .88 | .93 | 1.21 | 3.54 | 23.44 | 36.00 | 2.51 | 4.83 | 4.23 | 6.02 | 4.35 | 5.55 |
| \$25,000 under \$30,000 | 1.12 | 1.12 | 1.18 | 1.22 | 1.42 | 4.12 | 28.44 | 33.32 | 2.56 | 3.44 | 4.84 | 6.45 | 4.95 | 6.59 |
| \$30,000 under \$40,000 | .63 | .64 | .68 | .73 | .84 | 2.80 | 29.08 | 34.65 | 1.71 | 2.36 | 3.84 | 5.49 | 3.96 | 5.40 |
| \$40,000 under \$50,000 | 1.55 | 1.55 | 1.63 | 1.68 | 1.67 | 3.96 | 39.54 | 59.58 | 2.92 | 3.94 | 6.01 | 8.25 | 6.26 | 8.63 |
| \$50,000 under \$75,000 | .57 | .58 | .69 | .81 | .63 | 2.17 | 25.41 | 27.21 | 1.68 | 2.67 | 3.22 | 4.72 | 3.31 | 4.75 |
| \$75,000 under \$100,000 | 1.86 | 1.86 | 2.11 | 2.30 | 1.91 | 4.05 | 40.54 | 62.97 | 3.72 | 5.48 | 6.52 | 9.60 | 6.68 | 9.26 |
| \$100,000 under \$200,000 | .44 | .50 | .68 | .95 | .49 | 1.96 | 23.78 | 38.51 | 1.87 | 3.91 | 3.67 | 8.52 | 3.74 | 6.29 |
| \$200,000 under \$500,000 | .58 | .66 | .82 | 1.17 | .61 | 2.07 | 24.18 | 56.32 | 2.11 | 3.64 | 3.65 | 12.41 | 3.71 | 7.40 |
| \$500,000 under \$1,000,000 | .08 | .08 | .09 | .15 | .08 | .23 | 1.42 | 1.82 | .17 | .35 | .30 | .84 | .31 | .92 |
| \$1,000,000 or more | .16 | .29 | .18 | .34 | .16 | .35 | 3.08 | 3.05 | .31 | .64 | .49 | .89 | .50 | 1.10 |
| Taxable returns, total | .19 | .10 | .23 | .17 | .37 | .95 | 7.57 | 9.87 | .89 | 1.22 | 1.40 | 1.81 | 1.43 | 1.79 |
| No adjusted gross income | 12.35 | 3.63 | 16.06 | 11.35 | 13.14 | 6.29 | 84.17 | 87.61 | 32.78 | 12.05 | 33.70 | 26.80 | 33.70 | 28.22 |
| \$1 under \$1,000 | 85.19 | 94.48 | 92.19 | 70.76 | 85.19 | 79.31 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$1,000 under \$2,000 | 11.99 | 12.17 | 29.08 | 41.39 | 12.60 | 14.58 | .00 | .00 | 99.10 | 70.79 | 70.69 | 70.79 | 70.69 | 70.69 |
| \$2,000 under \$3,000 | 11.75 | 11.79 | 20.06 | 24.43 | 13.02 | 15.50 | .00 | .00 | 97.99 | 98.26 | 76.47 | 76.47 | 76.47 | 76.47 |
| \$3,000 under \$4,000 | 3.09 | 3.10 | 3.21 | 3.28 | 5.61 | 10.26 | 34.09 | 35.64 | 39.81 | 38.95 | 39.20 | 43.11 | 42.56 | 44.01 |
| \$4,000 under \$5,000 | 2.65 | 2.66 | 2.86 | 2.92 | 4.40 | 7.91 | 44.81 | 45.25 | 32.41 | 38.33 | 11.63 | 13.40 | 11.68 | 13.52 |
| \$5,000 under \$6,000 | 2.63 | 2.64 | 2.88 | 2.93 | 4.38 | 7.21 | 34.64 | 43.43 | 32.32 | 42.09 | 9.29 | 11.50 | 9.48 | 11.10 |
| \$6,000 under \$7,000 | 2.57 | 2.58 | 2.84 | 2.91 | 4.03 | 7.10 | 40.59 | 45.09 | 27.15 | 56.88 | 8.28 | 9.77 | 8.38 | 9.78 |
| \$7,000 under \$8,000 | 2.42 | 2.43 | 2.67 | 2.73 | 3.70 | 6.40 | 31.87 | 36.02 | 23.18 | 30.21 | 7.36 | 10.61 | 7.47 | 8.65 |
| \$8,000 under \$9,000 | 2.35 | 2.35 | 2.59 | 2.65 | 3.65 | 6.46 | 39.95 | 45.83 | 17.48 | 22.44 | 6.78 | 8.54 | 6.82 | 8.12 |
| \$9,000 under \$10,000 | 2.30 | 2.30 | 2.51 | 2.57 | 3.53 | 6.63 | 45.58 | 52.10 | 14.73 | 19.43 | 7.31 | 8.57 | 7.80 | 8.67 |
| \$10,000 under \$11,000 | 2.10 | 2.10 | 2.28 | 2.34 | 3.40 | 6.70 | 29.26 | 37.41 | 12.35 | 17.23 | 7.13 | 8.45 | 7.21 | 8.63 |
| \$11,000 under \$12,000 | 2.20 | 2.20 | 2.38 | 2.46 | 3.35 | 6.78 | 31.08 | 43.59 | 11.06 | 13.94 | 7.50 | 9.23 | 7.58 | 9.12 |
| \$12,000 under \$13,000 | 2.21 | 2.21 | 2.37 | 2.43 | 3.42 | 7.09 | 37.31 | 54.75 | 10.54 | 12.66 | 7.98 | 9.69 | 8.16 | 9.92 |
| \$13,000 under \$14,000 | 2.27 | 2.28 | 2.44 | 2.51 | 3.37 | 7.00 | 31.82 | 35.13 | 9.96 | 7.99 | 9.46 | 8.11 | 9.68 | 9.68 |
| \$14,000 under \$15,000 | 2.40 | 2.40 | 2.56 | 2.62 | 3.53 | 7.46 | 42.02 | 45.81 | 9.44 | 12.37 | 8.80 | 10.96 | 9.01 | 11.03 |
| \$15,000 under \$16,000 | 2.16 | 2.16 | 2.30 | 2.39 | 3.07 | 6.94 | 33.47 | 41.11 | 7.84 | 10.61 | 7.44 | 9.16 | 7.54 | 9.40 |
| \$16,000 under \$17,000 | 2.25 | 2.25 | 2.40 | 2.46 | 3.25 | 7.36 | 36.06 | 39.07 | 7.98 | 9.76 | 8.34 | 10.21 | 8.43 | 10.42 |
| \$17,000 under \$18,000 | 2.30 | 2.30 | 2.44 | 2.51 | 3.24 | 7.60 | 42.07 | 49.05 | 7.26 | 15.16 | 8.27 | 10.15 | 8.38 | 10.31 |
| \$18,000 under \$19,000 | 2.33 | 2.33 | 2.44 | 2.51 | 3.14 | 7.82 | 52.88 | 45.97 | 6.98 | 8.91 | 9.13 | 11.60 | 9.50 | 11.99 |
| \$19,000 under \$20,000 | 2.38 | 2.38 | 2.52 | 2.60 | 3.16 | 7.71 | 45.60 | 50.96 | 6.42 | 8.65 | 8.40 | 11.18 | 8.57 | 11.54 |
| \$20,000 under \$25,000 | .83 | .83 | .89 | .93 | 1.22 | 3.58 | 23.44 | 36.00 | 2.53 | 4.90 | 4.25 | 6.04 | 4.36 | 5.57 |
| \$25,000 under \$30,000 | 1.12 | 1.13 | 1.18 | 1.22 | 1.43 | 4.13 | 28.44 | 33.32 | 2.56 | 3.45 | 4.85 | 6.46 | 4.95 | 6.60 |
| \$30,000 under \$40,000 | .63 | .64 | .69 | .73 | .85 | 2.82 | 29.08 | 34.65 | 1.71 | 2.37 | 3.86 | 5.51 | 3.97 | 5.42 |
| \$40,000 under \$50,000 | 1.55 | 1.55 | 1.63 | 1.68 | 1.68 | 3.97 | 39.54 | 59.58 | 2.92 | 3.95 | 6.01 | 8.26 | 6.26 | 8.65 |
| \$50,000 under \$75,000 | .57 | .58 | .70 | .81 | .63 | 2.17 | 26.21 | 27.26 | 1.68 | 2.68 | 3.22 | 4.72 | 3.31 | 4.76 |
| \$75,000 under \$100,000 | 1.87 | 1.87 | 2.11 | 2.30 | 1.91 | 4.06 | 40.54 | 62.97 | 3.72 | 5.49 | 6.53 | 9.60 | 6.69 | 9.27 |
| \$100,000 under \$200,000 | .45 | .50 | .68 | .96 | .49 | 1.97 | 23.78 | 38.51 | 1.88 | 3.91 | 3.67 | 8.52 | 3.74 | 6.29 |
| \$200,000 under \$500,000 | .58 | .66 | .82 | 1.17 | .61 | 2.07 | 24.18 | 56.32 | 2.11 | 3.64 | 3.65 | 12.42 | 3.71 | 7.40 |
| \$500,000 under \$1,000,000 | .08 | .08 | .09 | .15 | .08 | .23 | 1.42 | 1.82 | .17 | .35 | .30 | .86 | .31 | .94 |
| \$1,000,000 or more | .16 | .29 | .18 | .34 | .16 | .35 | 3.08 | 3.05 | .31 | .64 | .49 | .89 | .50 | 1.10 |
| Total nontaxable returns | .68 | 1.37 | .77 | 1.18 | 1.49 | 2.93 | 18.30 | 24.04 | 5.45 | 6.68 | 3.77 | 5.12 | 3.89 | 5.09 |
| All returns, summary: | | | | | | | | | | | | | | |
| Under \$5,000 | .84 | 2.43 | .93 | 1.24 | 1.87 | 3.52 | 27.32 | 31.04 | 10.14 | 10.95 | 5.29 | 7.53 | 5.55 | 6.97 |
| \$5,000 under \$10,000 | 1.95 | 1.97 | 2.24 | 2.39 | 3.22 | 5.76 | 26.90 | 27.90 | 9.38 | 11.42 | 6.01 | 7.51 | 6.09 | 7.32 |
| \$10,000 under \$15,000 | 5.51 | 5.51 | 6.83 | 7.32 | 6.70 | 12.70 | 82.79 | 97.20 | 13.24 | 16.97 | 21.07 | 25.25 | 21.84 | 27.28 |
| \$15,000 under \$20,000 | 8.15 | 8.21 | 10.01 | 11.58 | 8.49 | 16.41 | 99.97 | 99.97 | 18.99 | 26.11 | 33.06 | 38.22 | 33.06 | 38.61 |
| \$20,000 or more | 6.94 | 6.19 | 8.14 | 7.97 | 8.14 | 14.77 | 99.71 | 99.71 | 14.99 | 17.45 | | | | |

Table I—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amount (percent)]

| Size of adjusted gross income | Pensions and annuities—Continued | | | | | | | | | Dividends and other distributions received | | | | | |
|---|----------------------------------|-------------|-----------------------|-------------|-------------------|-----------------|-----------------|-------------------|-------------|--|-------------|-------------------------------------|-------------|--------------------------|-------------|
| | Fully taxable | | | | Partially taxable | | | Nontaxable | | Total | | Capital gain distributions received | | Nontaxable distributions | |
| | Total | | Reported on Form 1040 | | Number of returns | Amount received | Taxable portion | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | 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 | 1.37 | 1.75 | 1.43 | 1.81 | 4.40 | 7.17 | 6.48 | 6.05 | 8.47 | .81 | 1.30 | 2.83 | 7.06 | 2.67 | 4.64 |
| No adjusted gross income | 18.98 | 20.42 | 19.69 | 21.23 | 58.83 | 53.28 | 46.85 | 42.96 | 53.72 | 8.25 | 5.89 | 21.49 | 38.08 | 22.97 | 11.54 |
| \$1 under \$1,000 | 24.55 | 36.74 | 28.32 | 45.86 | 58.63 | 75.38 | 60.91 | 40.31 | 42.29 | 13.83 | 20.09 | 53.18 | 61.79 | 90.94 | 72.87 |
| \$1,000 under \$2,000 | 17.61 | 18.83 | 18.36 | 19.69 | 46.64 | 53.88 | 50.18 | 70.71 | 84.04 | 9.17 | 14.01 | 44.18 | 56.23 | 28.86 | 46.38 |
| \$2,000 under \$3,000 | 13.85 | 15.51 | 14.23 | 15.89 | 47.57 | 60.58 | 61.38 | 34.26 | 39.77 | 8.69 | 17.05 | 39.39 | 52.30 | 43.61 | 47.32 |
| \$3,000 under \$4,000 | 10.78 | 12.33 | 11.44 | 12.97 | 34.70 | 42.35 | 39.72 | 32.62 | 40.95 | 8.60 | 15.92 | 30.01 | 41.07 | 27.70 | 45.66 |
| \$4,000 under \$5,000 | 8.05 | 9.82 | 8.31 | 9.91 | 24.50 | 37.67 | 29.64 | 39.89 | 50.64 | 7.61 | 15.03 | 30.60 | 44.01 | 26.81 | 35.31 |
| \$5,000 under \$6,000 | 7.26 | 8.67 | 7.48 | 8.95 | 21.41 | 29.21 | 28.01 | 31.13 | 38.69 | 7.28 | 12.70 | 28.03 | 39.37 | 25.57 | 52.80 |
| \$6,000 under \$7,000 | 6.81 | 8.02 | 7.00 | 8.18 | 23.66 | 31.06 | 33.55 | 38.78 | 54.66 | 7.00 | 13.85 | 28.43 | 38.86 | 22.21 | 48.76 |
| \$7,000 under \$8,000 | 6.71 | 7.86 | 7.01 | 8.19 | 25.32 | 30.59 | 30.59 | 35.02 | 42.07 | 6.85 | 12.32 | 27.08 | 38.31 | 21.81 | 29.14 |
| \$8,000 under \$9,000 | 6.68 | 7.87 | 7.07 | 8.30 | 23.74 | 45.46 | 33.80 | 38.69 | 43.35 | 7.20 | 15.27 | 24.27 | 58.55 | 19.47 | 48.79 |
| \$9,000 under \$10,000 | 7.37 | 8.53 | 7.62 | 8.78 | 30.37 | 40.43 | 42.21 | 46.81 | 43.26 | 6.75 | 16.69 | 20.12 | 80.45 | 21.98 | 39.98 |
| \$10,000 under \$11,000 | 7.31 | 8.72 | 7.50 | 8.96 | 21.66 | 29.39 | 25.65 | 33.96 | 39.38 | 6.84 | 13.71 | 25.02 | 50.40 | 20.66 | 32.06 |
| \$11,000 under \$12,000 | 7.65 | 9.21 | 7.93 | 9.52 | 27.70 | 50.35 | 47.80 | 41.54 | 45.37 | 6.94 | 13.41 | 25.70 | 29.60 | 19.64 | 36.54 |
| \$12,000 under \$13,000 | 6.31 | 10.07 | 8.70 | 10.48 | 25.22 | 33.33 | 32.96 | 33.13 | 37.67 | 6.96 | 14.83 | 21.99 | 51.18 | 21.84 | 29.30 |
| \$13,000 under \$14,000 | 6.36 | 9.86 | 8.77 | 10.35 | 26.78 | 33.73 | 28.50 | 39.32 | 50.62 | 6.98 | 13.07 | 24.36 | 37.46 | 18.07 | 25.12 |
| \$14,000 under \$15,000 | 9.31 | 11.21 | 9.52 | 11.34 | 26.01 | 38.43 | 29.38 | 37.61 | 44.82 | 7.29 | 14.61 | 22.09 | 41.49 | 22.63 | 43.82 |
| \$15,000 under \$16,000 | 7.80 | 9.64 | 8.08 | 9.94 | 20.58 | 27.86 | 29.03 | 43.67 | 55.03 | 6.45 | 13.62 | 23.04 | 33.98 | 17.40 | 27.89 |
| \$16,000 under \$17,000 | 8.92 | 10.95 | 9.19 | 11.22 | 20.88 | 28.15 | 29.74 | 38.18 | 49.12 | 6.43 | 12.82 | 26.13 | 42.82 | 21.64 | 41.70 |
| \$17,000 under \$18,000 | 8.72 | 10.68 | 9.10 | 11.08 | 25.07 | 34.97 | 37.52 | 52.14 | 55.59 | 6.62 | 12.40 | 25.46 | 27.94 | 18.65 | 29.94 |
| \$18,000 under \$19,000 | 9.72 | 12.36 | 9.97 | 12.69 | 30.98 | 38.91 | 43.75 | 30.05 | 35.32 | 6.35 | 16.15 | 20.38 | 57.24 | 23.32 | 36.63 |
| \$19,000 under \$20,000 | 8.95 | 11.85 | 9.09 | 11.95 | 22.59 | 34.63 | 42.42 | 42.30 | 53.16 | 6.61 | 14.39 | 23.52 | 63.35 | 21.25 | 36.61 |
| \$20,000 under \$25,000 | 4.48 | 5.69 | 4.63 | 5.89 | 15.86 | 24.21 | 18.06 | 24.21 | 27.77 | 6.83 | 9.81 | 19.78 | 9.81 | 9.09 | 14.82 |
| \$25,000 under \$30,000 | 5.12 | 6.77 | 5.26 | 6.91 | 15.66 | 22.80 | 26.05 | 21.64 | 29.40 | 2.96 | 8.26 | 10.71 | 16.77 | 10.21 | 38.62 |
| \$30,000 under \$40,000 | 4.09 | 5.54 | 4.24 | 5.74 | 13.40 | 17.52 | 15.45 | 14.41 | 20.41 | 1.86 | 5.70 | 6.90 | 12.30 | 8.57 | 12.75 |
| \$40,000 under \$50,000 | 6.52 | 8.88 | 6.90 | 9.25 | 17.21 | 31.61 | 29.18 | 20.42 | 24.22 | 2.61 | 6.88 | 8.95 | 25.78 | 8.42 | 17.44 |
| \$50,000 under \$75,000 | 3.51 | 4.93 | 3.67 | 5.16 | 8.77 | 15.97 | 13.53 | 21.22 | 21.22 | 1.09 | 3.32 | 3.84 | 10.00 | 3.73 | 10.26 |
| \$75,000 under \$100,000 | 7.05 | 9.69 | 7.32 | 10.08 | 17.97 | 26.17 | 30.06 | 26.53 | 55.23 | 2.31 | 5.04 | 6.23 | 18.48 | 6.23 | 23.01 |
| \$100,000 under \$200,000 | 4.03 | 6.62 | 4.32 | 7.02 | 8.77 | 16.04 | 18.74 | 17.41 | 47.61 | 1.74 | 2.49 | 3.17 | 13.44 | 2.87 | 8.83 |
| \$200,000 under \$500,000 | 4.12 | 7.96 | 4.43 | 8.43 | 8.02 | 15.59 | 18.40 | 20.61 | 54.62 | .74 | 2.12 | 3.08 | 15.52 | 2.70 | 10.86 |
| \$500,000 under \$1,000,000 | .35 | .99 | .36 | 1.13 | .58 | 1.62 | 1.53 | 1.33 | 2.65 | .08 | .17 | .24 | 1.73 | .20 | .74 |
| \$1,000,000 or more | .53 | 1.14 | .59 | 1.24 | 1.18 | 1.69 | 1.61 | 2.61 | 1.31 | .16 | .86 | .41 | 1.50 | .40 | 1.48 |
| Taxable returns, total | 1.49 | 1.85 | 1.55 | 1.91 | 4.72 | 7.88 | 6.95 | 6.62 | 9.49 | .84 | 1.32 | 2.89 | 7.17 | 2.72 | 4.64 |
| No adjusted gross income | 35.60 | 28.89 | 36.14 | 30.08 | 67.41 | 18.66 | 33.66 | .00 | .00 | 15.59 | 8.76 | 24.04 | 6.13 | 23.46 | 8.85 |
| \$1 under \$1,000 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 96.30 | 70.71 | 94.67 | 94.67 | .00 | .00 |
| \$1,000 under \$2,000 | 70.79 | 70.69 | 70.79 | 70.69 | .00 | .00 | .00 | .00 | .00 | 18.88 | 24.04 | 70.74 | 80.66 | 40.05 | 58.67 |
| \$2,000 under \$3,000 | 76.47 | 76.47 | 76.47 | 76.47 | .00 | .00 | .00 | .00 | .00 | 18.40 | 24.33 | 75.04 | 73.00 | 99.92 | 99.88 |
| \$3,000 under \$4,000 | 42.80 | 44.03 | 46.66 | 48.78 | 98.90 | 98.90 | 98.90 | 99.97 | 99.97 | 13.24 | 20.96 | 39.23 | 44.99 | 40.66 | 51.77 |
| \$4,000 under \$5,000 | 12.24 | 14.01 | 12.53 | 14.31 | 36.64 | 45.90 | 43.16 | 78.45 | 82.07 | 10.02 | 20.86 | 34.10 | 51.52 | 33.76 | 44.10 |
| \$5,000 under \$6,000 | 9.76 | 11.37 | 10.00 | 11.69 | 35.98 | 45.56 | 35.96 | 45.32 | 51.12 | 9.01 | 13.28 | 43.98 | 31.13 | 48.62 | |
| \$6,000 under \$7,000 | 8.56 | 9.97 | 8.82 | 10.15 | 36.04 | 42.92 | 49.08 | 53.18 | 71.70 | 8.69 | 17.97 | 33.30 | 43.13 | 57.58 | |
| \$7,000 under \$8,000 | 7.65 | 8.88 | 7.98 | 9.24 | 30.55 | 47.76 | 35.38 | 47.74 | 74.74 | 7.74 | 13.49 | 31.24 | 43.03 | 24.33 | 32.38 |
| \$8,000 under \$9,000 | 7.06 | 8.34 | 7.51 | 8.85 | 24.22 | 45.82 | 33.83 | 45.59 | 55.93 | 7.90 | 13.85 | 29.77 | 44.33 | 22.05 | 30.09 |
| \$9,000 under \$10,000 | 7.59 | 8.83 | 7.86 | 9.10 | 32.82 | 43.91 | 46.61 | 47.09 | 43.87 | 7.05 | 17.36 | 20.32 | 80.73 | 22.24 | 41.17 |
| \$10,000 under \$11,000 | 7.45 | 8.90 | 7.84 | 9.15 | 22.43 | 29.86 | 26.04 | 37.06 | 36.69 | 7.04 | 14.60 | 27.24 | 57.39 | 21.30 | 32.17 |
| \$11,000 under \$12,000 | 7.73 | 9.27 | 8.02 | 9.59 | 28.19 | 50.52 | 48.11 | 43.06 | 46.97 | 7.15 | 13.74 | 28.25 | 31.14 | 20.18 | 37.88 |
| \$12,000 under \$13,000 | 8.43 | 10.18 | 8.83 | 10.56 | 26.40 | 36.57 | 35.87 | 33.13 | 37.67 | 7.14 | 15.53 | 22.51 | 51.68 | 22.15 | 30.89 |
| \$13,000 under \$14,000 | 8.43 | 9.96 | 8.82 | 10.41 | 27.79 | 34.31 | 29.42 | 40.54 | 51.32 | 7.14 | 13.22 | 24.36 | 37.46 | 18.45 | 25.19 |
| \$14,000 under \$15,000 | 9.44 | 11.38 | 9.66 | 11.52 | 26.06 | 38.46 | 29.40 | 37.61 | 44.82 | 7.49 | 14.96 | 22.91 | 42.38 | 23.35 | 44.78 |
| \$15,000 under \$16,000 | 7.88 | 9.76 | 8.17 | 10.07 | 20.58 | 27.86 | 29.03 | 43.67 | 55.03 | 6.58 | 13.91 | 23.06 | 33.98 | 17.40 | 27.89 |
| \$16,000 under \$17,000 | 8.97 | 10.99 | 9.24 | 11.25 | 20.88 | 28.15 | 29.74 | 38.18 | 49.12 | 6.56 | 13.05 | 26.34 | 42.89 | 21.88 | 44.01 |
| \$17,000 under \$18,000 | 8.75 | 10.71 | 9.13 | 11.11 | 25.58 | 36.27 | 38.42 | 52.14 | 55.59 | 6.72 | 12.51 | 25.46 | 27.84 | 18.81 | 30.04 |
| \$18,000 under \$19,000 | 9.77 | 12.38 | 10.02 | 12.71 | 30.98 | 38.81 | 43.75 | 30.05 | 35.32 | 6.45 | 16.33 | 20.44 | 57.84 | 23.67 | 38.75 |
| \$19,000 under \$20,000 | 8.98 | 11.88 | 9.11 | 11.98 | 22.77 | 34.74 | 42.43 | 42.30 | 53.16 | 6.72 | 14.57 | 23.61 | 63.48 | 21.39 | 36.91 |
| \$20,000 under \$25,000 | 4.50 | 5.71 | 4.65 | 5.90 | 15.86 | 24.22 | 18.16 | 24.22 | 28.00 | 6.75 | 9.87 | 19.82 | 9.14 | 14.87 | |
| \$25,000 under \$30,000 | 5.13 | 6.78 | 5.27 | 6.93 | 15.68 | 22.85 | 26.14 | 21.65 | 29.41 | 2.98 | 8.33 | 10.77 | 16.78 | 10.22 | 36.64 |
| \$30,000 under \$40,000 | 4.11 | 5.56 | 4.26 | 5.76 | 13.43 | 17.56 | 19.82 | 15.45 | 40.41 | 1.86 | 5.74 | 6.93 | 12.35 | 6.58 | 12.76 |
| \$40,000 under \$50,000 | 6.52 | 8.89 | 6.90 | 9.27 | 17.25 | 31.62 | 29.18 | 20.42 | 24.22 | 2.62 | 6.92 | 8.96 | 25.78 | 8.46 | 17.61 |
| \$50,000 under \$75,000 | 3.51 | 4.94 | 3.68 | 5.17 | 8.78 | 15.97 | 13.53 | 21.22 | 21.22 | 1.09 | 3.34 | 3.84 | 10.00 | 3.74 | 10.10 |
| \$75,000 under \$100,000 | 7.06 | 9.70 | 7.32 | 10.09 | 17.97 | 26.17 | 30.06 | 26.53 | 55.23 | 2.31 | 5.06 | 6.24 | 18.49 | 6.23 | 23.01 |
| \$100,000 under \$200,000 | 4.04 | 6.62 | 4.32 | 7.02 | 8.77 | 16.06 | 18.74 | 17.41 | 47.81 | .74 | 2.49 | 3.17 | 13.44 | 2.87 | 8.83 |
| \$200,000 under \$500,000 | 4.12 | 7.96 | 4.43 | 8.43 | 8.03 | 15.61 | 18.42 | 20.67 | 5 | | | | | | |

Table I—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amount (percent)]

| Size of adjusted gross income | Dividends and other distributions received—Continued | | | | | | | | | | Net income | | | Rent | | | Net loss | | | Net income | | | Royalty | | | Net loss | | | | | | | | | |
|-------------------------------------|--|-------------|------------|------------|-------------|-------------|------------------------------------|-------------|-------------|-------------------|-------------|-------------|--------------|-------------|------|-------------------|----------|------|--------|------------|------|-------------------|---------|------|--------|----------|------|-------------------|------|------|--------|--|--|--|--|
| | Total | | | Exclusion | | | Dividends in adjusted gross income | | | 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) | (44) | (45) | (46) | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) | | | | |
| All returns, total | .81 | 1.29 | .84 | .92 | .97 | 1.33 | 1.70 | 2.33 | 1.61 | 2.01 | 3.69 | 4.25 | 12.93 | 8.36 | | | | | | | | | | | | | | | | | | | | | |
| No adjusted gross income..... | 8.26 | 5.94 | 8.61 | 10.00 | 9.40 | 6.03 | 10.81 | 12.50 | 10.36 | 7.49 | 21.00 | 4.25 | 12.93 | 8.36 | | | | | | | | | | | | | | | | | | | | | |
| \$1 under \$1,000..... | 13.83 | 20.14 | 15.07 | 16.89 | 16.47 | 22.31 | 20.87 | 22.51 | 22.81 | 25.35 | 57.71 | 13.00 | 28.77 | 15.26 | | | | | | | | | | | | | | | | | | | | | |
| \$1,000 under \$2,000..... | 9.23 | 13.64 | 9.79 | 10.50 | 10.92 | 15.09 | 19.88 | 23.47 | 28.03 | 19.82 | 43.12 | 4.30 | 48.30 | 30.00 | | | | | | | | | | | | | | | | | | | | | |
| \$2,000 under \$3,000..... | 8.71 | 17.39 | 9.06 | 10.32 | 10.35 | 19.17 | 19.64 | 19.94 | 19.40 | 16.92 | 44.37 | 45.83 | 99.52 | 99.52 | | | | | | | | | | | | | | | | | | | | | |
| \$3,000 under \$4,000..... | 8.85 | 15.55 | 8.85 | 9.85 | 10.23 | 16.68 | 13.10 | 16.92 | 15.42 | 18.47 | 26.83 | 48.22 | 59.62 | 94.02 | | | | | | | | | | | | | | | | | | | | | |
| \$4,000 under \$5,000..... | 7.83 | 14.01 | 8.01 | 9.01 | 8.81 | 15.19 | 13.47 | 16.47 | 15.27 | 23.93 | 34.31 | 43.41 | 43.41 | 98.90 | | | | | | | | | | | | | | | | | | | | | |
| \$5,000 under \$6,000..... | 7.90 | 12.85 | 7.71 | 8.57 | 8.42 | 13.78 | 13.78 | 16.46 | 14.45 | 24.87 | 36.51 | 50.28 | 50.28 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$6,000 under \$7,000..... | 7.02 | 12.88 | 7.23 | 7.99 | 7.96 | 13.61 | 11.06 | 15.30 | 15.90 | 22.96 | 38.59 | 49.49 | 49.49 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$7,000 under \$8,000..... | 6.87 | 12.51 | 7.07 | 7.56 | 7.56 | 12.51 | 11.53 | 16.75 | 13.09 | 24.11 | 38.59 | 50.28 | 50.28 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$8,000 under \$9,000..... | 7.22 | 12.52 | 7.22 | 8.50 | 8.50 | 13.25 | 11.33 | 18.47 | 11.33 | 25.14 | 39.87 | 52.79 | 52.79 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$9,000 under \$10,000..... | 6.79 | 13.03 | 6.99 | 7.94 | 7.87 | 13.75 | 12.14 | 17.26 | 13.38 | 22.70 | 26.10 | 43.55 | 43.55 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$10,000 under \$11,000..... | 6.84 | 13.25 | 7.05 | 8.16 | 8.13 | 13.95 | 11.77 | 18.78 | 14.73 | 22.70 | 26.10 | 43.55 | 43.55 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$11,000 under \$12,000..... | 6.86 | 13.25 | 7.05 | 8.16 | 8.13 | 13.95 | 11.77 | 18.78 | 14.73 | 22.70 | 26.10 | 43.55 | 43.55 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$12,000 under \$13,000..... | 6.86 | 13.25 | 7.05 | 8.16 | 8.13 | 13.95 | 11.77 | 18.78 | 14.73 | 22.70 | 26.10 | 43.55 | 43.55 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$13,000 under \$14,000..... | 6.86 | 13.25 | 7.05 | 8.16 | 8.13 | 13.95 | 11.77 | 18.78 | 14.73 | 22.70 | 26.10 | 43.55 | 43.55 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$14,000 under \$15,000..... | 7.30 | 14.61 | 7.63 | 8.56 | 8.29 | 15.52 | 12.25 | 22.50 | 12.85 | 28.13 | 32.86 | 52.36 | 52.36 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$15,000 under \$16,000..... | 6.48 | 13.46 | 6.71 | 7.82 | 7.76 | 14.23 | 11.72 | 17.30 | 11.73 | 20.99 | 27.51 | 38.24 | 38.24 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$16,000 under \$17,000..... | 6.43 | 12.34 | 6.68 | 7.72 | 7.67 | 13.01 | 12.36 | 17.30 | 11.45 | 15.22 | 27.51 | 38.24 | 38.24 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$17,000 under \$18,000..... | 6.82 | 12.42 | 6.80 | 7.85 | 7.82 | 13.11 | 12.86 | 17.30 | 11.20 | 17.06 | 33.05 | 48.40 | 48.40 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$18,000 under \$19,000..... | 6.86 | 13.62 | 7.05 | 8.08 | 7.89 | 16.69 | 13.02 | 21.79 | 11.89 | 14.11 | 30.35 | 50.65 | 50.65 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$19,000 under \$20,000..... | 6.86 | 14.21 | 7.00 | 8.08 | 7.89 | 15.13 | 11.80 | 20.02 | 11.12 | 17.76 | 31.61 | 52.36 | 52.36 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$20,000 under \$25,000..... | 2.78 | 2.88 | 2.88 | 3.35 | 3.45 | 7.37 | 5.68 | 10.73 | 4.89 | 7.27 | 12.52 | 20.62 | 20.62 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$25,000 under \$30,000..... | 2.87 | 3.07 | 3.07 | 3.57 | 3.69 | 7.57 | 5.98 | 10.74 | 5.46 | 7.49 | 13.87 | 23.79 | 23.79 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$30,000 under \$40,000..... | 1.86 | 5.84 | 1.92 | 2.26 | 2.26 | 6.19 | 4.37 | 8.14 | 3.88 | 5.56 | 10.07 | 18.57 | 18.57 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$40,000 under \$50,000..... | 2.81 | 6.81 | 2.89 | 3.01 | 3.06 | 7.21 | 6.11 | 11.22 | 4.85 | 6.21 | 12.32 | 22.03 | 22.03 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$50,000 under \$75,000..... | 1.09 | 3.37 | 1.13 | 1.28 | 1.28 | 3.46 | 2.98 | 5.53 | 2.67 | 4.12 | 5.53 | 11.44 | 11.44 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$75,000 under \$100,000..... | 2.31 | 5.12 | 2.38 | 2.58 | 2.48 | 5.20 | 4.78 | 8.98 | 4.48 | 6.20 | 8.09 | 16.16 | 16.16 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$100,000 under \$200,000..... | 7.74 | 2.51 | 7.8 | 2.27 | 2.27 | 2.53 | 2.27 | 4.38 | 2.27 | 4.38 | 3.71 | 7.56 | 7.56 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$200,000 under \$500,000..... | 7.74 | 2.51 | 7.8 | 2.27 | 2.27 | 2.53 | 2.27 | 4.38 | 2.27 | 4.38 | 3.71 | 7.56 | 7.56 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$500,000 under \$1,000,000..... | 0.08 | 2.13 | 0.08 | 0.88 | 0.88 | 2.14 | 2.02 | 4.47 | 2.44 | 4.60 | 3.00 | 6.42 | 6.42 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$1,000,000 or more..... | 1.16 | 1.17 | 1.16 | 1.17 | 1.17 | 1.91 | 1.17 | 1.32 | 1.32 | 1.03 | 3.9 | 1.12 | 1.12 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| Taxable returns, total | .84 | 1.32 | .87 | .95 | 1.00 | 1.36 | 1.88 | 2.47 | 1.70 | 2.03 | 3.91 | 4.38 | 13.33 | 8.82 | | | | | | | | | | | | | | | | | | | | | |
| No adjusted gross income..... | 15.80 | 9.17 | 12.73 | 13.20 | 16.68 | 9.18 | 24.28 | 26.26 | 24.39 | 8.27 | 30.45 | 19.21 | 48.51 | 43.35 | | | | | | | | | | | | | | | | | | | | | |
| \$1 under \$1,000..... | 96.30 | 74.30 | 96.30 | 95.26 | 96.30 | 73.40 | 67.10 | 67.10 | 54.21 | 79.70 | 80.03 | 20.14 | 20.14 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$1,000 under \$2,000..... | 18.88 | 23.39 | 19.60 | 20.54 | 19.89 | 24.27 | 20.17 | 20.17 | 16.79 | 36.65 | 57.64 | 74.42 | 74.42 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$2,000 under \$3,000..... | 18.40 | 24.40 | 18.40 | 19.18 | 18.40 | 23.17 | 20.17 | 20.17 | 16.79 | 36.65 | 57.64 | 74.42 | 74.42 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$3,000 under \$4,000..... | 13.24 | 21.55 | 13.24 | 14.73 | 13.24 | 18.40 | 15.49 | 15.49 | 12.81 | 27.28 | 36.25 | 50.38 | 50.38 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$4,000 under \$5,000..... | 10.07 | 19.04 | 10.61 | 11.61 | 10.61 | 15.49 | 12.81 | 12.81 | 10.61 | 14.87 | 22.54 | 32.83 | 32.83 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$5,000 under \$6,000..... | 9.03 | 14.60 | 9.58 | 10.08 | 9.58 | 15.34 | 15.39 | 15.39 | 12.81 | 18.87 | 25.82 | 35.38 | 35.38 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$6,000 under \$7,000..... | 8.69 | 15.83 | 9.77 | 9.77 | 8.69 | 16.66 | 14.25 | 14.25 | 11.77 | 17.17 | 25.82 | 35.38 | 35.38 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$7,000 under \$8,000..... | 7.74 | 13.70 | 7.98 | 8.82 | 7.74 | 14.56 | 14.25 | 14.25 | 11.77 | 17.17 | 25.82 | 35.38 | 35.38 | 99.00 | | | | | | | | | | | | | | | | | | | | | |
| \$8,000 under \$9,000..... | 7.93 | 13.84 | 8.33 | 9.26</ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Table I—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amount (percent)]

Table with columns for 'Size of adjusted gross income', 'Capital gain distributions reported on Form 1040', and 'Sales of capital assets reported on Schedule D'. It includes sub-sections for 'Returns with short-term capital gains or losses' and 'Returns with long-term capital gains or losses'. Rows list income brackets from 'All returns, total' down to '\$20,000 or more'.

Individual Returns/1980

Footnote(s) at end of table.

Table I—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amount (percent)]

| Size of adjusted gross income | Sales of capital assets—Continued | | | | | | | | | | | | | | | | |
|-------------------------------|--|-------------|------------------------------------|-------------|---|-------------|-------------------|-------------|--|-------------|-------------------|-------------|-------------------|-------------|-------------|------|------|
| | Sales of capital assets reported on Schedule D—Continued | | | | Net long-term capital gain in excess of net short-term capital loss | | | | | | Net capital gain | | Net capital loss | | | | |
| | Returns with long-term capital gains or losses—Continued | | | | Total | | Excluded portion | | Amount included in adjusted gross income | | Number of returns | Amount | Number of returns | Amount | | | |
| | 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 | | | | | | | (58) | (59) | (60) | (61) | (62) | (63) | (64) |
| All returns, total | 1.29 | 1.38 | 2.69 | 7.17 | 1.22 | 1.28 | 1.22 | 1.28 | 1.22 | 1.22 | 1.28 | 1.16 | 1.20 | 2.22 | 2.73 | | |
| No adjusted gross income | 7.69 | 7.35 | 19.16 | 23.52 | 7.70 | 4.47 | 7.70 | 4.46 | 7.70 | 4.52 | 7.47 | 4.31 | 31.54 | 40.67 | | | |
| \$1 under \$1,000 | 20.17 | 23.96 | 38.87 | 73.13 | 19.57 | 24.42 | 19.58 | 25.02 | 19.57 | 24.28 | 18.68 | 28.39 | 35.46 | 48.69 | | | |
| \$1,000 under \$2,000 | 19.01 | 21.61 | 40.01 | 63.18 | 17.60 | 20.84 | 17.87 | 20.92 | 17.60 | 20.77 | 16.25 | 19.58 | 45.25 | 66.59 | | | |
| \$2,000 under \$3,000 | 13.75 | 17.11 | 36.20 | 47.13 | 13.16 | 16.39 | 13.16 | 16.42 | 13.16 | 16.36 | 12.62 | 15.87 | 29.95 | 38.03 | | | |
| \$3,000 under \$4,000 | 13.43 | 16.50 | 28.15 | 37.71 | 12.15 | 15.70 | 12.15 | 15.71 | 12.15 | 15.69 | 11.59 | 14.47 | 26.51 | 32.89 | | | |
| \$4,000 under \$5,000 | 11.88 | 16.25 | 28.87 | 39.27 | 10.95 | 15.74 | 10.95 | 15.75 | 10.95 | 15.74 | 10.66 | 14.66 | 25.06 | 30.23 | | | |
| \$5,000 under \$6,000 | 11.54 | 17.40 | 28.94 | 48.83 | 10.93 | 17.02 | 10.93 | 17.03 | 10.93 | 17.01 | 10.65 | 16.28 | 24.67 | 29.72 | | | |
| \$6,000 under \$7,000 | 11.30 | 19.43 | 26.91 | 42.78 | 10.43 | 18.92 | 10.43 | 18.92 | 10.43 | 18.91 | 10.02 | 17.25 | 21.39 | 26.45 | | | |
| \$7,000 under \$8,000 | 10.51 | 18.12 | 24.35 | 31.56 | 9.69 | 17.69 | 9.76 | 17.74 | 9.69 | 17.63 | 9.44 | 17.54 | 19.34 | 22.02 | | | |
| \$8,000 under \$9,000 | 11.06 | 17.52 | 26.91 | 39.94 | 10.19 | 17.22 | 10.24 | 17.40 | 10.19 | 17.12 | 10.05 | 16.74 | 24.43 | 33.07 | | | |
| \$9,000 under \$10,000 | 11.86 | 23.82 | 24.92 | 41.67 | 10.44 | 23.21 | 10.44 | 23.24 | 10.44 | 23.17 | 10.18 | 21.21 | 20.01 | 23.36 | | | |
| \$10,000 under \$11,000 | 10.74 | 16.68 | 28.18 | 38.77 | 10.18 | 16.01 | 10.18 | 16.02 | 10.18 | 16.03 | 9.80 | 14.77 | 21.35 | 24.99 | | | |
| \$11,000 under \$12,000 | 10.97 | 17.52 | 20.47 | 38.88 | 10.14 | 17.33 | 10.17 | 17.38 | 10.14 | 17.27 | 9.78 | 15.81 | 18.51 | 22.89 | | | |
| \$12,000 under \$13,000 | 10.92 | 16.38 | 25.09 | 55.09 | 10.00 | 15.98 | 10.01 | 15.98 | 10.00 | 15.98 | 9.71 | 14.78 | 19.62 | 25.01 | | | |
| \$13,000 under \$14,000 | 10.09 | 15.00 | 27.06 | 37.20 | 9.41 | 14.96 | 9.41 | 14.97 | 9.41 | 14.95 | 9.24 | 14.34 | 22.02 | 27.17 | | | |
| \$14,000 under \$15,000 | 10.20 | 14.82 | 27.11 | 47.73 | 9.49 | 14.83 | 9.49 | 14.83 | 9.49 | 14.83 | 9.24 | 14.04 | 19.28 | 23.61 | | | |
| \$15,000 under \$16,000 | 10.30 | 19.30 | 22.05 | 44.62 | 9.69 | 19.05 | 9.69 | 19.06 | 9.69 | 19.05 | 9.34 | 17.57 | 17.61 | 22.92 | | | |
| \$16,000 under \$17,000 | 9.26 | 15.34 | 25.64 | 42.13 | 8.78 | 15.11 | 8.78 | 15.11 | 8.78 | 15.11 | 8.57 | 14.35 | 18.96 | 23.33 | | | |
| \$17,000 under \$18,000 | 10.68 | 18.61 | 22.09 | 46.65 | 9.98 | 16.67 | 9.98 | 16.67 | 9.98 | 16.67 | 9.49 | 16.04 | 18.37 | 23.71 | | | |
| \$18,000 under \$19,000 | 10.12 | 15.58 | 22.60 | 42.73 | 9.09 | 15.21 | 9.09 | 15.21 | 9.09 | 15.21 | 8.84 | 14.56 | 17.51 | 22.98 | | | |
| \$19,000 under \$20,000 | 10.38 | 17.76 | 26.45 | 51.08 | 9.64 | 17.24 | 9.69 | 17.25 | 9.64 | 17.22 | 9.28 | 16.05 | 21.30 | 26.83 | | | |
| \$20,000 under \$25,000 | 4.49 | 7.85 | 10.18 | 30.25 | 4.24 | 7.82 | 4.24 | 7.82 | 4.24 | 7.81 | 4.06 | 7.23 | 7.80 | 9.98 | | | |
| \$25,000 under \$30,000 | 4.88 | 8.16 | 9.36 | 17.84 | 4.48 | 8.07 | 4.48 | 8.07 | 4.48 | 8.07 | 4.26 | 7.66 | 8.01 | 9.89 | | | |
| \$30,000 under \$40,000 | 3.77 | 6.70 | 6.79 | 18.41 | 3.10 | 6.25 | 3.10 | 6.25 | 3.10 | 6.25 | 3.02 | 5.66 | 7.25 | 8.33 | | | |
| \$40,000 under \$50,000 | 4.42 | 7.95 | 7.64 | 15.06 | 4.16 | 8.03 | 4.16 | 8.05 | 4.16 | 8.02 | 3.90 | 7.21 | 6.31 | 7.79 | | | |
| \$50,000 under \$75,000 | 1.88 | 4.18 | 3.74 | 13.36 | 1.80 | 3.91 | 1.80 | 3.91 | 1.80 | 3.91 | 1.68 | 3.48 | 3.11 | 3.83 | | | |
| \$75,000 under \$100,000 | 3.18 | 6.37 | 6.49 | 43.72 | 3.11 | 5.84 | 3.12 | 5.84 | 3.11 | 5.84 | 2.97 | 5.33 | 6.16 | 6.16 | | | |
| \$100,000 under \$200,000 | 1.31 | 4.00 | 3.01 | 9.30 | 1.31 | 3.00 | 1.31 | 3.00 | 1.31 | 3.00 | 1.22 | 2.72 | 2.50 | 2.89 | | | |
| \$200,000 under \$500,000 | 1.14 | 3.12 | 3.09 | 7.52 | 1.16 | 2.50 | 1.16 | 2.50 | 1.16 | 2.50 | 1.10 | 2.32 | 2.57 | 2.87 | | | |
| \$500,000 under \$1,000,000 | .10 | .41 | .25 | .58 | .10 | .24 | .10 | .24 | .10 | .24 | .10 | .23 | .23 | .24 | | | |
| \$1,000,000 or more | .18 | .43 | .57 | 4.90 | .18 | .37 | .18 | .37 | .18 | .37 | .18 | .37 | .48 | .52 | | | |
| Taxable returns, total | 1.38 | 1.39 | 2.81 | 7.72 | 1.30 | 1.34 | 1.30 | 1.34 | 1.30 | 1.34 | 1.24 | 1.25 | 2.29 | 2.79 | | | |
| No adjusted gross income | 12.51 | 5.11 | 32.12 | 10.11 | 12.69 | 5.85 | 12.69 | 5.85 | 12.69 | 5.84 | 12.45 | 5.42 | 45.33 | 45.92 | | | |
| \$1 under \$1,000 | 87.14 | 85.76 | .00 | .00 | 85.15 | 85.79 | 85.15 | 85.79 | 85.15 | 85.79 | 88.15 | 92.52 | .00 | .00 | | | |
| \$1,000 under \$2,000 | 47.90 | 53.04 | .00 | .00 | 49.03 | 46.81 | 49.03 | 46.82 | 49.03 | 46.79 | 40.31 | 40.10 | 89.98 | 99.98 | | | |
| \$2,000 under \$3,000 | 44.09 | 39.34 | .00 | .00 | 35.03 | 34.19 | 35.03 | 34.43 | 35.03 | 34.43 | 29.84 | 30.51 | .00 | .00 | | | |
| \$3,000 under \$4,000 | 28.87 | 27.60 | 57.25 | 67.52 | 22.45 | 26.37 | 22.45 | 26.37 | 22.45 | 26.37 | 20.49 | 23.48 | 51.81 | 70.01 | | | |
| \$4,000 under \$5,000 | 20.09 | 28.60 | 56.20 | 92.59 | 17.87 | 28.00 | 17.87 | 28.00 | 17.87 | 27.99 | 17.21 | 24.09 | 44.98 | 79.66 | | | |
| \$5,000 under \$6,000 | 19.43 | 26.43 | 40.89 | 60.13 | 17.10 | 25.51 | 17.10 | 25.51 | 17.10 | 25.50 | 16.46 | 23.51 | 34.41 | 42.29 | | | |
| \$6,000 under \$7,000 | 15.79 | 29.83 | 36.22 | 40.73 | 14.12 | 28.50 | 14.12 | 28.50 | 14.12 | 28.49 | 13.60 | 26.56 | 23.10 | 32.74 | | | |
| \$7,000 under \$8,000 | 13.94 | 21.08 | 27.94 | 36.67 | 12.34 | 20.30 | 12.34 | 20.32 | 12.34 | 20.27 | 11.94 | 20.63 | 21.76 | 24.13 | | | |
| \$8,000 under \$9,000 | 13.18 | 21.03 | 30.48 | 41.49 | 11.85 | 20.30 | 11.94 | 20.61 | 11.85 | 20.16 | 11.76 | 20.67 | 23.41 | 38.34 | | | |
| \$9,000 under \$10,000 | 13.21 | 25.81 | 26.72 | 44.01 | 11.35 | 25.17 | 11.35 | 25.17 | 11.35 | 25.11 | 11.06 | 23.31 | 22.88 | 27.79 | | | |
| \$10,000 under \$11,000 | 12.14 | 19.82 | 33.26 | 40.77 | 11.43 | 19.24 | 11.43 | 19.26 | 11.43 | 19.25 | 10.95 | 17.58 | 23.41 | 27.22 | | | |
| \$11,000 under \$12,000 | 12.15 | 19.66 | 21.71 | 44.34 | 11.17 | 19.60 | 11.17 | 19.61 | 11.17 | 19.58 | 10.72 | 17.73 | 19.32 | 24.55 | | | |
| \$12,000 under \$13,000 | 11.98 | 18.77 | 27.02 | 66.01 | 10.69 | 17.92 | 10.69 | 17.92 | 10.69 | 17.91 | 10.34 | 16.36 | 21.61 | 28.24 | | | |
| \$13,000 under \$14,000 | 10.76 | 16.24 | 27.12 | 37.21 | 9.92 | 16.00 | 9.92 | 16.01 | 9.92 | 15.99 | 9.73 | 15.30 | 22.29 | 27.67 | | | |
| \$14,000 under \$15,000 | 10.90 | 16.45 | 30.55 | 63.11 | 10.12 | 16.49 | 10.12 | 16.49 | 10.12 | 16.49 | 9.84 | 15.81 | 20.57 | 25.63 | | | |
| \$15,000 under \$16,000 | 10.60 | 19.82 | 23.26 | 40.50 | 9.97 | 19.58 | 9.97 | 19.58 | 9.97 | 19.57 | 9.62 | 18.23 | 18.23 | 24.33 | | | |
| \$16,000 under \$17,000 | 9.76 | 16.52 | 26.45 | 43.49 | 9.20 | 16.25 | 9.20 | 16.25 | 9.20 | 16.24 | 8.98 | 15.38 | 19.30 | 23.99 | | | |
| \$17,000 under \$18,000 | 11.25 | 17.86 | 23.09 | 47.56 | 10.44 | 17.95 | 10.44 | 17.95 | 10.44 | 17.95 | 9.89 | 17.13 | 19.45 | 25.64 | | | |
| \$18,000 under \$19,000 | 10.37 | 16.06 | 23.97 | 45.63 | 9.27 | 15.64 | 9.27 | 15.64 | 9.27 | 15.64 | 9.01 | 14.94 | 18.15 | 23.71 | | | |
| \$19,000 under \$20,000 | 10.70 | 18.82 | 27.26 | 52.16 | 9.90 | 18.10 | 9.90 | 18.11 | 9.90 | 18.10 | 9.55 | 16.93 | 21.35 | 26.93 | | | |
| \$20,000 under \$25,000 | 4.61 | 8.07 | 10.30 | 30.72 | 4.33 | 8.09 | 4.33 | 8.10 | 4.33 | 8.08 | 4.15 | 7.51 | 7.89 | 10.13 | | | |
| \$25,000 under \$30,000 | 4.92 | 8.20 | 9.56 | 18.10 | 4.51 | 8.11 | 4.51 | 8.11 | 4.51 | 8.11 | 4.28 | 7.90 | 8.11 | 9.98 | | | |
| \$30,000 under \$40,000 | 3.39 | 6.76 | 6.82 | 18.53 | 3.12 | 6.31 | 3.12 | 6.31 | 3.12 | 6.30 | 2.95 | 5.72 | 5.57 | 7.32 | | | |
| \$40,000 under \$50,000 | 4.43 | 8.02 | 7.71 | 15.38 | 4.17 | 8.08 | 4.17 | 8.09 | 4.17 | 8.07 | 3.91 | 7.27 | 6.37 | 7.89 | | | |
| \$50,000 under \$75,000 | 1.89 | 4.20 | 3.75 | 13.60 | 1.80 | 3.93 | 1.80 | 3.93 | 1.80 | 3.93 | 1.69 | 3.51 | 3.12 | 3.84 | | | |
| \$75,000 under \$100,000 | 3.18 | 6.42 | 6.53 | 43.81 | 3.12 | 5.85 | 3.12 | 5.85 | 3.12 | 5.84 | 2.98 | 5.33 | 5.35 | 6.19 | | | |
| \$100,000 under \$200,000 | 1.32 | 4.01 | 3.02 | 9.33 | 1.31 | 3.00 | 1.31 | 3.00 | 1.31 | 3.01 | 1.22 | 2.73 | 2.50 | 2.90 | | | |
| \$200,000 under \$500,000 | 1.14 | 3.13 | 3.09 | 7.59 | 1.16 | 2.50 | 1.16 | 2.50 | 1.16 | 2.50 | 1.10 | 2.32 | 2.58 | 2.87 | | | |
| \$500,000 under \$1,000,000 | .10 | .41 | .25 | .58 | .10 | .24 | .10 | .24 | .10 | .24 | .10 | .23 | .23 | .24 | | | |
| \$1,000,000 or more | .18 | .43 | .57 | 4.90 | .18 | .37 | .18 | .37 | .18 | .37 | .18 | .37 | .48 | | | | |

Table I—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

| Size of adjusted gross income | Sales of property other than capital assets | | | | Business and profession | | | | Farm | | | |
|---|---|-------------|-------------------|-------------|-------------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|
| | Net gain | | Net loss | | Net profit | | Net loss | | Net profit | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) |
| All returns, total | 3.41 | 4.13 | 4.30 | 4.99 | .43 | .70 | .97 | 1.47 | 3.23 | 3.89 | 2.71 | 3.03 |
| No adjusted gross income | 12.45 | 8.71 | 12.39 | 11.55 | 6.04 | 6.34 | 3.59 | 3.35 | 26.16 | 24.77 | 7.54 | 5.96 |
| \$1 under \$1,000 | 41.49 | 45.35 | 42.15 | 47.79 | 6.92 | 14.11 | 10.76 | 15.21 | 26.01 | 34.26 | 24.25 | 35.99 |
| \$1,000 under \$2,000 | 51.81 | 51.94 | 26.18 | 40.04 | 6.17 | 8.91 | 10.63 | 16.26 | 30.48 | 34.12 | 22.71 | 25.72 |
| \$2,000 under \$3,000 | 34.70 | 40.13 | 32.77 | 38.82 | 5.34 | 6.55 | 9.77 | 14.45 | 22.47 | 32.44 | 21.81 | 31.47 |
| \$3,000 under \$4,000 | 26.43 | 36.30 | 30.11 | 35.70 | 4.84 | 6.05 | 9.11 | 14.23 | 20.71 | 29.55 | 19.88 | 26.11 |
| \$4,000 under \$5,000 | 26.34 | 43.06 | 30.75 | 43.82 | 4.43 | 5.17 | 9.02 | 12.46 | 17.88 | 21.12 | 22.42 | 26.04 |
| \$5,000 under \$6,000 | 29.76 | 43.06 | 31.29 | 36.73 | 4.40 | 5.36 | 8.57 | 12.67 | 14.40 | 21.74 | 20.10 | 21.46 |
| \$6,000 under \$7,000 | 29.17 | 38.33 | 26.03 | 40.88 | 4.25 | 4.98 | 8.14 | 10.98 | 20.02 | 26.76 | 20.74 | 23.52 |
| \$7,000 under \$8,000 | 29.42 | 32.71 | 26.87 | 37.87 | 4.44 | 5.39 | 8.24 | 12.61 | 16.71 | 19.03 | 18.80 | 19.91 |
| \$8,000 under \$9,000 | 25.80 | 32.95 | 32.35 | 47.26 | 4.49 | 5.48 | 8.43 | 12.38 | 19.41 | 21.50 | 18.18 | 28.53 |
| \$9,000 under \$10,000 | 24.19 | 34.83 | 25.15 | 39.93 | 4.51 | 5.30 | 8.37 | 12.31 | 21.42 | 24.85 | 21.01 | 23.68 |
| \$10,000 under \$11,000 | 29.39 | 31.48 | 32.86 | 48.31 | 4.34 | 5.45 | 8.05 | 13.08 | 17.57 | 21.92 | 18.44 | 18.43 |
| \$11,000 under \$12,000 | 25.03 | 31.85 | 29.85 | 44.19 | 4.49 | 5.71 | 7.46 | 13.07 | 19.18 | 23.66 | 17.45 | 23.20 |
| \$12,000 under \$13,000 | 21.74 | 28.11 | 28.85 | 48.22 | 4.30 | 5.63 | 7.55 | 12.15 | 21.50 | 25.75 | 16.77 | 18.77 |
| \$13,000 under \$14,000 | 22.30 | 30.54 | 28.64 | 31.44 | 4.47 | 5.84 | 7.50 | 11.22 | 20.81 | 29.60 | 16.87 | 22.70 |
| \$14,000 under \$15,000 | 23.65 | 27.83 | 34.17 | 37.96 | 4.71 | 5.87 | 7.25 | 11.36 | 19.70 | 23.86 | 20.05 | 25.43 |
| \$15,000 under \$16,000 | 21.64 | 28.02 | 29.55 | 29.55 | 4.59 | 6.22 | 7.54 | 12.63 | 20.66 | 27.07 | 15.78 | 21.94 |
| \$16,000 under \$17,000 | 23.12 | 42.96 | 23.87 | 46.86 | 4.60 | 6.18 | 7.61 | 11.30 | 18.28 | 21.48 | 17.08 | 19.28 |
| \$17,000 under \$18,000 | 23.13 | 48.07 | 31.29 | 38.24 | 4.70 | 6.70 | 7.62 | 11.16 | 20.52 | 24.60 | 19.12 | 20.92 |
| \$18,000 under \$19,000 | 26.95 | 39.37 | 31.36 | 33.04 | 4.70 | 6.39 | 7.38 | 11.14 | 21.65 | 26.88 | 19.81 | 24.22 |
| \$19,000 under \$20,000 | 27.54 | 37.57 | 39.83 | 45.37 | 4.58 | 6.33 | 7.01 | 10.83 | 20.64 | 26.15 | 24.02 | 25.77 |
| \$20,000 under \$25,000 | 12.38 | 19.45 | 17.57 | 24.62 | 1.87 | 2.90 | 3.16 | 5.34 | 9.58 | 12.52 | 8.24 | 10.81 |
| \$25,000 under \$30,000 | 13.34 | 16.42 | 16.89 | 22.90 | 2.21 | 3.36 | 3.47 | 5.33 | 13.09 | 18.27 | 9.65 | 11.76 |
| \$30,000 under \$40,000 | 9.44 | 17.46 | 13.28 | 18.89 | 1.60 | 2.62 | 2.95 | 5.15 | 9.00 | 11.84 | 8.04 | 9.81 |
| \$40,000 under \$50,000 | 13.13 | 18.42 | 16.89 | 28.05 | 2.62 | 3.51 | 4.37 | 6.80 | 14.03 | 20.14 | 11.39 | 11.58 |
| \$50,000 under \$75,000 | 5.99 | 10.02 | 9.03 | 20.69 | 1.23 | 1.83 | 2.78 | 4.83 | 8.95 | 8.94 | 6.37 | 8.65 |
| \$75,000 under \$100,000 | 9.00 | 14.04 | 12.48 | 18.10 | 2.68 | 3.33 | 4.99 | 7.13 | 11.36 | 16.17 | 9.32 | 9.91 |
| \$100,000 under \$200,000 | 4.54 | 9.21 | 5.97 | 12.66 | 1.21 | 1.82 | 2.48 | 4.40 | 6.25 | 9.94 | 5.03 | 6.16 |
| \$200,000 under \$500,000 | 3.93 | 8.70 | 5.16 | 10.01 | 1.94 | 2.95 | 2.85 | 4.05 | 7.09 | 12.46 | 4.24 | 5.88 |
| \$500,000 under \$1,000,000 | .35 | 2.65 | .42 | 1.89 | .26 | .46 | .32 | .89 | .60 | 1.06 | .36 | .79 |
| \$1,000,000 or more | .46 | 1.22 | .60 | 1.78 | .45 | 1.07 | .53 | 1.07 | .89 | 1.83 | .50 | .95 |
| Taxable returns, total | 3.98 | 4.83 | 5.21 | 5.99 | .55 | .76 | 1.14 | 1.58 | 3.87 | 4.51 | 3.24 | 3.20 |
| No adjusted gross income | 18.58 | 10.52 | 30.13 | 27.04 | 21.85 | 11.97 | 23.29 | 6.79 | 59.53 | 44.88 | 23.31 | 11.48 |
| \$1 under \$1,000 | 81.96 | 64.97 | .00 | .00 | 97.87 | 97.87 | 62.57 | 76.06 | .00 | .00 | 99.48 | 98.87 |
| \$1,000 under \$2,000 | 86.60 | 71.82 | 97.24 | 97.24 | 69.47 | 72.08 | 60.22 | 49.23 | .00 | .00 | 87.83 | 79.11 |
| \$2,000 under \$3,000 | 96.83 | 98.77 | 87.75 | 95.70 | 35.67 | 31.51 | 69.16 | 67.32 | .00 | .00 | 99.80 | 99.80 |
| \$3,000 under \$4,000 | 58.51 | 44.35 | 61.25 | 90.78 | 10.58 | 11.76 | 21.96 | 39.05 | 49.51 | 48.17 | 60.03 | 65.28 |
| \$4,000 under \$5,000 | 62.78 | 81.61 | 54.48 | 75.13 | 7.42 | 8.47 | 14.97 | 23.12 | 47.50 | 54.80 | 82.99 | 57.55 |
| \$5,000 under \$6,000 | 65.81 | 67.55 | 61.74 | 64.56 | 7.64 | 9.22 | 15.27 | 24.89 | 39.47 | 46.60 | 54.23 | 59.90 |
| \$6,000 under \$7,000 | 52.96 | 44.57 | 57.14 | 72.17 | 6.53 | 7.79 | 13.46 | 19.15 | 34.14 | 45.27 | 29.13 | 32.47 |
| \$7,000 under \$8,000 | 50.58 | 51.49 | 32.09 | 41.83 | 6.15 | 7.61 | 11.34 | 16.99 | 28.76 | 32.97 | 25.73 | 25.13 |
| \$8,000 under \$9,000 | 33.85 | 37.10 | 42.25 | 56.76 | 5.66 | 6.94 | 11.08 | 14.81 | 26.31 | 29.48 | 23.87 | 27.81 |
| \$9,000 under \$10,000 | 33.95 | 41.67 | 33.33 | 57.51 | 5.12 | 6.14 | 9.71 | 15.23 | 26.59 | 31.78 | 26.78 | 33.56 |
| \$10,000 under \$11,000 | 35.15 | 35.51 | 43.66 | 47.01 | 4.79 | 6.04 | 8.89 | 15.01 | 21.92 | 31.41 | 22.35 | 21.96 |
| \$11,000 under \$12,000 | 31.87 | 45.02 | 35.60 | 65.54 | 4.79 | 6.14 | 8.22 | 15.31 | 24.49 | 29.34 | 19.06 | 25.85 |
| \$12,000 under \$13,000 | 25.91 | 35.81 | 30.80 | 55.69 | 4.53 | 6.01 | 8.24 | 12.90 | 25.51 | 32.68 | 18.29 | 20.93 |
| \$13,000 under \$14,000 | 24.66 | 32.74 | 31.26 | 35.28 | 4.70 | 6.24 | 7.95 | 12.03 | 24.86 | 37.63 | 17.37 | 24.08 |
| \$14,000 under \$15,000 | 28.59 | 32.73 | 40.45 | 44.81 | 4.94 | 6.21 | 7.60 | 12.31 | 23.51 | 30.47 | 21.54 | 26.50 |
| \$15,000 under \$16,000 | 22.42 | 27.90 | 33.79 | 33.79 | 4.75 | 6.48 | 7.73 | 13.45 | 22.18 | 31.90 | 16.08 | 22.62 |
| \$16,000 under \$17,000 | 25.08 | 36.42 | 25.85 | 52.57 | 4.76 | 6.49 | 7.19 | 11.69 | 22.13 | 26.83 | 17.86 | 21.31 |
| \$17,000 under \$18,000 | 26.84 | 53.31 | 34.27 | 40.49 | 4.82 | 6.85 | 7.84 | 11.70 | 23.42 | 30.98 | 19.56 | 21.90 |
| \$18,000 under \$19,000 | 28.76 | 40.86 | 32.89 | 37.92 | 4.82 | 6.63 | 7.53 | 11.43 | 23.76 | 30.22 | 20.06 | 24.65 |
| \$19,000 under \$20,000 | 29.65 | 42.39 | 40.22 | 50.36 | 4.67 | 6.52 | 7.10 | 11.01 | 22.35 | 30.85 | 24.50 | 27.04 |
| \$20,000 under \$25,000 | 13.02 | 22.60 | 18.36 | 24.88 | 1.91 | 2.97 | 3.20 | 5.39 | 10.09 | 13.72 | 8.44 | 10.47 |
| \$25,000 under \$30,000 | 13.75 | 17.08 | 17.16 | 24.01 | 2.20 | 3.40 | 3.50 | 5.37 | 14.01 | 20.32 | 9.70 | 11.97 |
| \$30,000 under \$40,000 | 9.57 | 18.13 | 13.52 | 20.82 | 1.62 | 2.68 | 2.97 | 5.23 | 9.21 | 12.26 | 8.09 | 10.02 |
| \$40,000 under \$50,000 | 13.49 | 19.63 | 19.28 | 28.34 | 2.65 | 3.55 | 4.39 | 6.92 | 14.20 | 20.31 | 11.59 | 12.15 |
| \$50,000 under \$75,000 | 6.07 | 10.14 | 9.04 | 21.19 | 1.23 | 1.84 | 2.79 | 4.86 | 6.99 | 8.92 | 6.45 | 8.89 |
| \$75,000 under \$100,000 | 9.04 | 14.10 | 12.60 | 18.55 | 2.89 | 3.35 | 5.01 | 7.20 | 11.38 | 16.27 | 9.37 | 10.08 |
| \$100,000 under \$200,000 | 4.55 | 9.24 | 6.00 | 13.22 | 1.21 | 1.82 | 2.48 | 4.41 | 6.27 | 10.00 | 5.04 | 6.18 |
| \$200,000 under \$500,000 | 3.94 | 8.75 | 5.16 | 10.01 | 1.94 | 2.95 | 2.85 | 4.06 | 7.11 | 12.57 | 4.24 | 5.90 |
| \$500,000 under \$1,000,000 | .35 | 2.65 | .42 | 1.89 | .26 | .46 | .32 | .89 | .60 | 1.06 | .36 | .78 |
| \$1,000,000 or more | .47 | 1.22 | .60 | 1.78 | .45 | 1.08 | .53 | 1.07 | .89 | 1.83 | .50 | .96 |
| Total nontaxable returns | 7.25 | 7.90 | 7.67 | 8.71 | 1.50 | 2.24 | 2.27 | 2.77 | 5.97 | 7.76 | 5.06 | 5.06 |
| All returns, summary: | | | | | | | | | | | | |
| Under \$5,000 | 10.16 | 9.07 | 9.87 | 10.59 | 2.28 | 3.14 | 2.79 | 3.20 | 9.84 | 13.22 | 6.05 | 5.68 |
| \$5,000 under \$10,000 | 15.80 | 21.65 | 16.16 | 24.86 | 2.84 | 3.42 | 5.30 | 7.50 | 11.00 | 13.14 | 12.07 | 15.44 |
| \$10,000 under \$15,000 | 18.05 | 21.77 | 32.86 | 6.01 | 7.07 | 9.08 | 12.24 | 15.06 | 16.89 | 19.69 | 20.79 | 20.79 |
| \$15,000 under \$20,000 | 26.79 | 60.06 | 29.32 | 32.76 | 9.45 | 10.82 | 15.95 | 17.93 | 18.47 | 22.19 | 35.93 | 35.34 |
| \$20,000 or more | 22.96 | 20.56 | 24.46 | 23.67 | 8.17 | 8.39 | 13.77 | 13.61 | 19.98 | 20.64 | 25.14 | 22.77 |

Footnote(s) at end of table.

Table 1—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued
Coefficient of variation for number of returns and amount (percent)

| Size of adjusted gross income | Total income | | | | Partnership | | | | Net profit | | | | Net loss | | | | Total income | | | |
|---------------------------------------|-------------------|-------|--------|-------|-------------------|-------|--------|-------|-------------------|-------|--------|-------|-------------------|-------|--------|------|-------------------|-------|--------|-------|
| | 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) | (98) | (99) | (100) | (101) | (102) | (103) |
| All returns, total, | 2,07 | 2,07 | 2,03 | 1,67 | 6,26 | 13,98 | 2,30 | 2,25 | 2,28 | 1,78 | 3,59 | 4,00 | 11,27 | 12,60 | | | | | | |
| No adjusted gross income | 12,75 | 9,21 | 10,14 | 4,41 | 34,37 | 50,32 | 19,54 | 12,31 | 10,59 | 4,48 | 27,82 | 19,44 | 34,25 | 15,44 | | | | | | |
| \$1,000 under \$2,000 | 26,58 | 38,16 | 31,86 | 35,84 | 99,25 | 92,36 | 28,82 | 47,26 | 31,87 | 34,50 | 60,86 | 78,31 | 34,25 | 62,46 | | | | | | |
| \$2,000 under \$3,000 | 28,20 | 28,71 | 35,32 | 28,53 | 85,66 | 81,10 | 28,82 | 28,35 | 37,08 | 34,18 | 27,66 | 32,52 | 30,72 | 67,16 | | | | | | |
| \$3,000 under \$4,000 | 23,74 | 26,80 | 31,11 | 33,89 | 96,37 | 73,56 | 27,52 | 32,03 | 26,91 | 40,77 | 34,73 | 44,77 | 25,20 | 70,87 | | | | | | |
| \$4,000 under \$5,000 | 23,73 | 30,41 | 26,76 | 29,89 | 92,29 | 97,74 | 25,79 | 25,99 | 34,73 | 27,64 | 27,45 | 27,64 | 32,13 | 7,85 | | | | | | |
| \$5,000 under \$6,000 | 21,52 | 30,79 | 25,61 | 27,69 | 91,39 | 88,54 | 22,93 | 31,99 | 26,56 | 28,24 | 27,45 | 28,24 | 30,03 | 85,14 | | | | | | |
| \$6,000 under \$7,000 | 18,99 | 24,14 | 20,78 | 26,40 | 97,32 | 83,30 | 22,63 | 24,93 | 22,74 | 35,08 | 23,78 | 28,24 | 23,78 | 85,14 | | | | | | |
| \$7,000 under \$8,000 | 22,70 | 25,70 | 24,86 | 27,70 | 96,15 | 92,75 | 22,97 | 24,72 | 26,56 | 32,52 | 24,92 | 28,24 | 24,92 | 85,14 | | | | | | |
| \$8,000 under \$10,000 | 22,19 | 26,53 | 31,40 | 40,15 | 69,26 | 71,66 | 22,27 | 28,96 | 32,82 | 40,33 | 25,45 | 26,18 | 59,03 | 91,45 | | | | | | |
| \$10,000 under \$11,000 | 23,76 | 31,31 | 25,03 | 26,22 | 95,15 | 74,81 | 24,81 | 32,03 | 27,76 | 27,45 | 34,48 | 48,48 | 63,90 | 18,72 | | | | | | |
| \$11,000 under \$12,000 | 20,43 | 28,45 | 24,53 | 26,60 | 52,06 | 59,88 | 19,63 | 28,40 | 26,62 | 30,88 | 26,62 | 30,88 | 38,10 | 69,97 | | | | | | |
| \$12,000 under \$13,000 | 18,56 | 23,25 | 21,84 | 40,11 | 70,36 | 72,80 | 24,03 | 23,71 | 23,76 | 42,33 | 29,95 | 29,95 | 30,77 | 89,37 | | | | | | |
| \$13,000 under \$14,000 | 26,91 | 26,91 | 23,94 | 41,08 | 61,38 | 63,48 | 24,03 | 29,09 | 23,92 | 30,35 | 23,92 | 26,92 | 92,44 | 91,03 | | | | | | |
| \$14,000 under \$15,000 | 20,34 | 29,80 | 23,86 | 28,24 | 63,98 | 81,76 | 20,81 | 30,47 | 24,72 | 28,78 | 23,81 | 36,76 | 70,63 | 74,29 | | | | | | |
| \$15,000 under \$16,000 | 20,01 | 30,39 | 23,80 | 31,69 | 70,02 | 85,58 | 20,02 | 32,01 | 27,97 | 33,62 | 29,30 | 23,81 | 23,81 | 97,77 | | | | | | |
| \$16,000 under \$17,000 | 17,82 | 26,76 | 21,59 | 26,35 | 67,87 | 78,10 | 18,15 | 28,52 | 24,53 | 29,06 | 26,86 | 26,86 | 63,27 | 60,16 | | | | | | |
| \$17,000 under \$18,000 | 21,29 | 32,64 | 26,35 | 39,05 | 65,01 | 61,91 | 22,81 | 34,11 | 28,27 | 29,27 | 25,59 | 31,04 | 41,16 | 96,52 | | | | | | |
| \$18,000 under \$19,000 | 17,74 | 24,69 | 26,96 | 29,75 | 93,22 | 95,32 | 18,02 | 25,03 | 28,57 | 28,81 | 27,38 | 40,17 | 55,81 | 71,82 | | | | | | |
| \$19,000 under \$20,000 | 18,55 | 24,70 | 20,82 | 29,72 | 54,75 | 58,24 | 19,94 | 24,85 | 28,28 | 30,82 | 28,28 | 40,17 | 57,38 | 91,60 | | | | | | |
| \$20,000 under \$25,000 | 8,39 | 12,79 | 9,42 | 13,42 | 28,59 | 29,79 | 8,84 | 13,05 | 10,18 | 14,46 | 13,61 | 18,48 | 48,41 | 53,75 | | | | | | |
| \$25,000 under \$30,000 | 8,67 | 14,54 | 15,26 | 15,26 | 15,26 | 45,03 | 32,14 | 14,17 | 10,10 | 13,87 | 15,86 | 21,95 | 37,17 | 52,03 | | | | | | |
| \$30,000 under \$40,000 | 6,01 | 10,09 | 6,14 | 7,89 | 19,98 | 24,54 | 6,40 | 10,39 | 6,62 | 8,43 | 9,51 | 15,93 | 37,33 | 38,94 | | | | | | |
| \$40,000 under \$50,000 | 6,54 | 10,94 | 6,29 | 8,54 | 18,82 | 26,59 | 7,23 | 11,72 | 6,90 | 8,12 | 12,07 | 21,13 | 46,43 | 46,34 | | | | | | |
| \$50,000 under \$75,000 | 2,82 | 5,10 | 2,81 | 4,74 | 8,67 | 24,23 | 3,19 | 5,43 | 3,19 | 4,84 | 5,23 | 10,19 | 15,81 | 37,92 | | | | | | |
| \$75,000 under \$100,000 | 3,96 | 7,09 | 3,91 | 5,58 | 11,22 | 19,60 | 4,57 | 7,21 | 4,48 | 5,43 | 8,11 | 18,48 | 23,10 | 48,41 | | | | | | |
| \$100,000 under \$200,000 | 1,84 | 3,21 | 1,67 | 3,05 | 5,11 | 41,74 | 2,01 | 3,43 | 2,07 | 3,24 | 3,70 | 7,82 | 10,45 | 28,60 | | | | | | |
| \$200,000 under \$500,000 | 1,42 | 2,89 | 1,39 | 3,19 | 4,39 | 27,00 | 1,17 | 3,18 | 1,81 | 3,10 | 3,02 | 8,13 | 8,82 | 18,98 | | | | | | |
| \$500,000 under \$1,000,000 | 1,12 | 2,27 | 1,12 | 5,4 | 3,5 | 5,18 | 1,74 | 3,30 | 1,4 | 7,4 | 2,1 | 4,6 | 5,4 | 20,13 | | | | | | |
| \$1,000,000 or more | 2,25 | 5,4 | 2,1 | 6,1 | 5,9 | 1,92 | 2,8 | 5,8 | 1,4 | 7,8 | 3,5 | 1,13 | 1,13 | 2,18 | | | | | | |
| Taxable returns, total | 2,14 | 2,14 | 2,13 | 1,88 | 6,47 | 15,57 | 2,39 | 2,32 | 2,41 | 1,78 | 3,70 | 4,11 | 12,16 | 15,73 | | | | | | |
| No adjusted gross income | 8,89 | 10,59 | 12,70 | 5,89 | 44,27 | 76,81 | 24,82 | 12,79 | 13,14 | 6,18 | 16,90 | 22,75 | 28,96 | 28,65 | | | | | | |
| \$1,000 under \$2,000 | 65,80 | 58,64 | 64,03 | 64,03 | 91,90 | 91,90 | 0,00 | 91,90 | 91,90 | 67,06 | 0,00 | 0,00 | 0,00 | 0,00 | | | | | | |
| \$2,000 under \$3,000 | 57,57 | 55,54 | 64,93 | 43,93 | 0,00 | 0,00 | 58,06 | 68,13 | 48,45 | 39,81 | 34,51 | 36,42 | 75,19 | 70,16 | | | | | | |
| \$3,000 under \$4,000 | 73,33 | 58,59 | 74,27 | 57,71 | 93,01 | 96,07 | 72,75 | 83,92 | 61,37 | 32,68 | 32,68 | 38,29 | 0,00 | 0,00 | | | | | | |
| \$4,000 under \$5,000 | 42,06 | 45,57 | 42,06 | 40,94 | 0,00 | 0,00 | 42,31 | 46,75 | 88,00 | 42,99 | 35,81 | 39,83 | 0,00 | 0,00 | | | | | | |
| \$5,000 under \$6,000 | 40,96 | 60,12 | 39,83 | 58,14 | 0,00 | 92,73 | 43,41 | 50,89 | 33,32 | 33,67 | 33,32 | 40,96 | 0,00 | 0,00 | | | | | | |
| \$6,000 under \$7,000 | 31,53 | 32,42 | 44,22 | 37,36 | 88,85 | 69,66 | 31,79 | 34,09 | 46,49 | 37,96 | 32,58 | 37,88 | 0,00 | 0,00 | | | | | | |
| \$7,000 under \$8,000 | 27,76 | 35,64 | 29,33 | 49,43 | 0,00 | 0,00 | 28,38 | 40,26 | 49,56 | 53,64 | 31,25 | 37,67 | 83,48 | 62,66 | | | | | | |
| \$8,000 under \$9,000 | 28,32 | 46,10 | 48,56 | 78,12 | 0,00 | 0,00 | 34,82 | 48,20 | 34,82 | 79,29 | 34,84 | 37,82 | 0,00 | 0,00 | | | | | | |
| \$9,000 under \$10,000 | 28,84 | 46,10 | 36,13 | 33,97 | 84,89 | 84,89 | 30,44 | 46,20 | 49,56 | 34,09 | 29,63 | 37,82 | 0,00 | 0,00 | | | | | | |
| \$10,000 under \$11,000 | 26,89 | 33,28 | 40,15 | 55,00 | 0,00 | 75,23 | 33,42 | 33,42 | 40,18 | 53,02 | 27,19 | 37,37 | 97,83 | 97,83 | | | | | | |
| \$11,000 under \$12,000 | 26,85 | 34,53 | 29,29 | 30,85 | 97,49 | 88,91 | 26,89 | 34,86 | 32,62 | 31,59 | 39,82 | 51,28 | 14,29 | 14,29 | | | | | | |
| \$12,000 under \$13,000 | 26,85 | 34,53 | 29,29 | 30,85 | 97,49 | 88,91 | 26,89 | 34,86 | 32,62 | 31,59 | 39,82 | 51,28 | 14,29 | 14,29 | | | | | | |
| \$13,000 under \$14,000 | 23,23 | 27,10 | 26,19 | 45,93 | 84,15 | 83,76 | 25,21 | 27,64 | 28,45 | 44,87 | 26,07 | 41,30 | 91,03 | 91,03 | | | | | | |
| \$14,000 under \$15,000 | 21,40 | 31,75 | 26,39 | 32,87 | 83,98 | 67,31 | 21,68 | 32,13 | 28,45 | 33,20 | 26,23 | 37,16 | 70,63 | 74,29 | | | | | | |
| \$15,000 under \$16,000 | 21,51 | 34,74 | 27,39 | 38,40 | 99,88 | 89,88 | 21,53 | 35,53 | 32,62 | 33,20 | 26,23 | 37,16 | 70,63 | 74,29 | | | | | | |
| \$16,000 under \$17,000 | 18,77 | 28,43 | 23,31 | 33,83 | 71,44 | 69,87 | 19,99 | 29,43 | 28,66 | 35,99 | 29,34 | 31,84 | 63,29 | 63,29 | | | | | | |
| \$17,000 under \$18,000 | 23,98 | 28,69 | 23,98 | 34,95 | 70,79 | 81,86 | 18,48 | 29,02 | 28,64 | 35,04 | 26,82 | 34,12 | 63,29 | 76,24 | | | | | | |
| \$18,000 under \$19,000 | 20,12 | 29,89 | 28,58 | 32,17 | 98,99 | 88,99 | 20,48 | 29,12 | 28,64 | 35,04 | 26,82 | 34,12 | 63,29 | 76,24 | | | | | | |
| \$19,000 under \$20,000 | 20,12 | 29,89 | 28,58 | 32,17 | 98,99 | 88,99 | 20,48 | 29,12 | 28,64 | 35,04 | 26,82 | 34,12 | 63,29 | 76,24 | | | | | | |
| \$20,000 under \$25,000 | 8,68 | 13,29 | 10,08 | 14,49 | 27,75 | 30,72 | 9,05 | 13,52 | 10,98 | 15,63 | 13,73 | 19,74 | 57,43 | 57,43 | | | | | | |
| \$25,000 under \$30,000 | 8,81 | 14,67 | 9,56 | 16,05 | 32,51 | 45,67 | 9,31 | 14,26 | 12,25 | 14,64 | 15,87 | 22,19 | 57,43 | 57,43 | | | | | | |
| \$30,000 under \$40,000 | 6,08 | 10,23 | 6,25 | 8,84 | 20,58 | 24,39 | 6,48 | 10,51 | 6,72 | 8,85 | 9,58 | 16,13 | 45,31 | 45,31 | | | | | | |
| \$40,000 under \$50,000 | 6,60 | 11,09 | 6,57 | 8,84 | 19,06 | 25,28 | 7,29 | 11,85 | 6,99 | 8,32 | 12,15 | 21,37 | 46,81 | 46,81 | | | | | | |
| \$50,000 under \$75,000 | 2,83 | 5,14 | 2,82 | 4,83 | 8,79 | 24,73 | 3,19 | 5,46 | 3,21 | 4,92 | 5,24 | 10,21 | 16,09 | 16,09 | | | | | | |
| \$75,000 under \$100,000 | 3,97 | 7,11 | 3 | | | | | | | | | | | | | | | | | |

Table I—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

| Size of adjusted gross income | Estate or trust—Continued | | | | Small Business Corporation | | | | | | | | Unemployment compensation | | | |
|---|---------------------------|-------------|-------------------|--------------|----------------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|---------------------------|-------------|--------------------------|-------------|
| | Net income | | Net loss | | Total income | | Total loss | | Net profit | | Net loss | | 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 | Number of returns | Amount | Number of returns | Amount |
| | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) | (109) | (110) | (111) | (112) | (113) |
| All returns, total | 3.60 | 4.00 | 12.25 | 14.06 | 3.76 | 4.67 | 4.86 | 4.96 | 4.78 | 3.86 | 5.01 | 5.18 | 1.35 | 2.14 | 2.54 | 3.74 |
| No adjusted gross income | 28.29 | 20.12 | 35.43 | 15.52 | 30.73 | 13.12 | 14.76 | 9.46 | 39.39 | 16.28 | 14.95 | 9.64 | 18.88 | 23.90 | .00 | .00 |
| \$1 under \$1,000 | 60.60 | 78.31 | 81.35 | 63.45 | 92.88 | 92.88 | 53.69 | 54.57 | .00 | .00 | 53.69 | 54.59 | 12.76 | 15.97 | .00 | .00 |
| \$1,000 under \$2,000 | 27.73 | 37.79 | 70.76 | 66.44 | 49.78 | 80.41 | 57.53 | 41.96 | 50.40 | 80.47 | 57.53 | 42.04 | 9.71 | 12.77 | 99.97 | 99.97 |
| \$2,000 under \$3,000 | 25.20 | 29.80 | 99.08 | 99.08 | 49.98 | 55.21 | 44.50 | 44.69 | 50.09 | 55.51 | 44.50 | 44.78 | 7.85 | 11.33 | 99.97 | 99.97 |
| \$3,000 under \$4,000 | 32.13 | 35.64 | 99.92 | 7.97 | 61.53 | 61.44 | 48.52 | 50.81 | 61.53 | 61.44 | 48.52 | 50.81 | 7.26 | 10.93 | .00 | .00 |
| \$4,000 under \$5,000 | 27.45 | 34.83 | 85.45 | 85.84 | 67.56 | 74.43 | 67.13 | 71.43 | 67.56 | 74.43 | 67.13 | 71.43 | 7.06 | 11.55 | 99.98 | 99.98 |
| \$5,000 under \$6,000 | 30.03 | 34.21 | 95.14 | 95.14 | 61.92 | 62.77 | 43.28 | 67.62 | 62.10 | 63.29 | 43.28 | 67.72 | 6.38 | 9.42 | 50.17 | 55.04 |
| \$6,000 under \$7,000 | 28.78 | 34.12 | 83.49 | 62.66 | 51.45 | 62.68 | 46.35 | 61.69 | 51.45 | 62.68 | 46.35 | 61.69 | 6.88 | 10.43 | 83.76 | 79.71 |
| \$7,000 under \$8,000 | 34.62 | 37.93 | 99.89 | 99.89 | 49.14 | 73.90 | 52.38 | 65.12 | 49.14 | 73.90 | 52.38 | 65.12 | 6.76 | 10.72 | 54.42 | 60.81 |
| \$8,000 under \$9,000 | 28.15 | 34.00 | .00 | .00 | 54.64 | 69.19 | 35.00 | 44.56 | 54.68 | 69.30 | 35.00 | 44.57 | 7.55 | 11.59 | 99.98 | 99.98 |
| \$9,000 under \$10,000 | 25.45 | 36.18 | 59.03 | 91.45 | 50.13 | 58.72 | 55.07 | 71.35 | 50.13 | 58.72 | 55.07 | 71.35 | 7.64 | 11.27 | .00 | .00 |
| \$10,000 under \$11,000 | 34.49 | 48.46 | 63.90 | 16.73 | 53.71 | 61.63 | 41.08 | 45.97 | 53.71 | 61.63 | 41.08 | 45.97 | 8.05 | 12.44 | .00 | .00 |
| \$11,000 under \$12,000 | 30.77 | 38.10 | 93.96 | 69.97 | 57.95 | 49.45 | 43.32 | 52.94 | 59.59 | 53.19 | 43.32 | 53.17 | 7.49 | 10.15 | 96.87 | 99.78 |
| \$12,000 under \$13,000 | 29.95 | 41.97 | .00 | .00 | 54.98 | 75.21 | 45.46 | 47.13 | 56.55 | 86.03 | 45.46 | 42.56 | 7.38 | 11.77 | 40.92 | 47.78 |
| \$13,000 under \$14,000 | 26.02 | 41.98 | 92.44 | 91.03 | 49.58 | 57.73 | 44.44 | 47.01 | 49.58 | 57.73 | 44.44 | 47.01 | 7.99 | 12.71 | 71.80 | 74.41 |
| \$14,000 under \$15,000 | 25.81 | 36.76 | 70.63 | 74.29 | 53.47 | 73.61 | 41.88 | 39.18 | 62.54 | 73.98 | 41.88 | 39.20 | 7.92 | 12.28 | 45.20 | 64.00 |
| \$15,000 under \$16,000 | 29.34 | 31.84 | 97.77 | 97.77 | 47.48 | 49.20 | 45.59 | 56.62 | 47.48 | 49.20 | 45.59 | 56.62 | 7.94 | 11.04 | 49.39 | 49.52 |
| \$16,000 under \$17,000 | 27.40 | 33.71 | 99.66 | 4.52 | 42.56 | 51.14 | 35.80 | 34.78 | 44.25 | 52.22 | 35.94 | 35.10 | 7.88 | 12.05 | 43.29 | 51.13 |
| \$17,000 under \$18,000 | 25.60 | 30.87 | 94.59 | 94.59 | 38.59 | 46.28 | 44.15 | 51.71 | 38.76 | 46.33 | 44.16 | 51.82 | 7.91 | 11.11 | 53.77 | 61.21 |
| \$18,000 under \$19,000 | 25.61 | 41.16 | 88.78 | 71.82 | 42.20 | 66.74 | 69.43 | 61.88 | 42.20 | 66.74 | 69.43 | 61.88 | 7.70 | 11.15 | 28.20 | 34.55 |
| \$19,000 under \$20,000 | 27.38 | 40.30 | 57.47 | 91.85 | 43.94 | 58.32 | 42.05 | 43.45 | 43.95 | 58.33 | 42.05 | 43.46 | 8.77 | 14.07 | 25.03 | 45.93 |
| \$20,000 under \$25,000 | 13.67 | 15.88 | 45.79 | 55.62 | 14.88 | 21.16 | 17.51 | 28.54 | 15.28 | 21.95 | 17.60 | 28.84 | 4.01 | 6.62 | 7.25 | 12.88 |
| \$25,000 under \$30,000 | 15.86 | 21.95 | 42.13 | 52.46 | 12.82 | 22.98 | 18.84 | 29.21 | 17.83 | 22.95 | 19.06 | 29.62 | 4.97 | 8.73 | 4.97 | 7.06 |
| \$30,000 under \$40,000 | 9.52 | 15.78 | 40.50 | 41.94 | 12.88 | 21.06 | 14.53 | 17.14 | 12.98 | 21.12 | 14.89 | 17.68 | 3.97 | 6.58 | 3.97 | 5.92 |
| \$40,000 under \$50,000 | 12.10 | 21.19 | 39.25 | 49.54 | 17.01 | 20.48 | 17.04 | 17.78 | 17.19 | 20.72 | 17.23 | 17.78 | 8.05 | 11.44 | 8.05 | 11.44 |
| \$50,000 under \$75,000 | 5.25 | 10.21 | 17.80 | 39.01 | 6.37 | 9.21 | 7.57 | 13.51 | 6.52 | 9.32 | 7.96 | 14.53 | 7.09 | 10.68 | 7.09 | 10.68 |
| \$75,000 under \$100,000 | 8.13 | 15.19 | 23.78 | 30.81 | 9.33 | 14.44 | 10.81 | 14.10 | 9.63 | 14.61 | 11.42 | 14.54 | 23.97 | 27.98 | 23.97 | 27.98 |
| \$100,000 under \$200,000 | 3.73 | 7.73 | 11.70 | 20.76 | 4.24 | 6.65 | 5.08 | 8.50 | 4.38 | 6.82 | 5.39 | 8.90 | 15.14 | 20.92 | 15.14 | 20.92 |
| \$200,000 under \$500,000 | 3.05 | 8.15 | 10.25 | 23.00 | 3.48 | 6.05 | 3.91 | 7.63 | 3.62 | 5.96 | 4.30 | 7.12 | 22.86 | 28.63 | 22.86 | 28.63 |
| \$500,000 under \$1,000,000 | .21 | .46 | .66 | 2.58 | .24 | .39 | .26 | .76 | .25 | .40 | .30 | .83 | 1.66 | 3.18 | 1.66 | 3.18 |
| \$1,000,000 or more | .35 | 1.07 | .85 | 1.90 | .46 | .87 | .37 | 1.62 | .51 | .86 | .37 | 1.42 | 2.21 | 3.43 | 2.21 | 3.43 |
| Taxable returns, total | 3.71 | 4.12 | 13.33 | 17.71 | 4.81 | 3.86 | 5.41 | 4.96 | 4.91 | 3.94 | 5.62 | 5.21 | 1.49 | 2.39 | 2.55 | 3.75 |
| No adjusted gross income | 17.28 | 22.95 | 32.89 | 30.32 | 20.48 | 13.77 | 20.46 | 13.69 | 24.92 | 15.74 | 21.45 | 14.00 | 83.85 | 91.94 | .00 | .00 |
| \$1 under \$1,000 | .00 | .00 | .00 | .00 | .00 | .00 | 94.67 | 94.67 | .00 | .00 | 94.67 | .00 | .00 | .00 | .00 | .00 |
| \$1,000 under \$2,000 | 34.63 | 36.93 | 75.19 | 69.51 | 57.73 | 67.75 | 89.42 | 96.53 | 57.73 | 67.75 | 89.42 | 96.53 | .00 | .00 | .00 | .00 |
| \$2,000 under \$3,000 | 32.68 | 38.29 | .00 | .00 | 70.62 | 82.15 | 94.69 | 36.10 | 70.94 | 83.49 | 94.69 | 36.43 | 99.98 | 99.98 | .00 | .00 |
| \$3,000 under \$4,000 | 35.81 | 39.84 | .00 | .00 | 70.60 | 63.83 | 97.98 | 97.98 | 70.60 | 63.83 | 97.98 | 97.98 | 10.72 | 15.66 | .00 | .00 |
| \$4,000 under \$5,000 | 33.32 | 40.96 | .00 | .00 | 69.92 | 77.70 | 99.62 | 99.63 | 69.92 | 77.70 | 99.62 | 99.63 | 9.16 | 15.20 | 99.98 | 99.98 |
| \$5,000 under \$6,000 | 32.58 | 37.88 | .00 | .00 | 69.48 | 69.18 | 63.69 | 62.42 | 69.72 | 69.81 | 63.69 | 62.84 | 8.42 | 13.61 | 50.17 | 55.04 |
| \$6,000 under \$7,000 | 31.25 | 37.67 | 83.49 | 62.66 | 73.93 | 71.38 | 97.16 | 84.98 | 73.93 | 71.38 | 97.16 | 84.98 | 8.79 | 13.79 | 83.76 | 79.71 |
| \$7,000 under \$8,000 | 34.94 | 37.82 | .00 | .00 | 59.09 | 77.71 | .00 | .00 | 59.09 | 77.71 | .00 | .00 | 8.36 | 12.51 | 54.42 | 60.81 |
| \$8,000 under \$9,000 | 29.63 | 37.82 | .00 | .00 | 67.54 | 82.57 | 46.51 | 46.08 | 67.54 | 82.57 | 46.51 | 46.08 | 8.49 | 12.81 | .00 | .00 |
| \$9,000 under \$10,000 | 27.19 | 37.37 | 97.83 | 97.83 | 53.02 | 72.58 | 63.69 | 72.10 | 53.02 | 72.58 | 63.69 | 72.10 | 7.92 | 11.75 | .00 | .00 |
| \$10,000 under \$11,000 | 39.82 | 51.28 | 14.29 | 14.29 | 65.80 | 68.70 | 43.91 | 52.98 | 65.80 | 68.70 | 43.91 | 52.98 | 8.33 | 12.91 | .00 | .00 |
| \$11,000 under \$12,000 | 33.11 | 40.73 | 99.87 | 99.87 | 70.19 | 68.72 | 60.07 | 56.66 | 70.19 | 68.72 | 60.07 | 56.66 | 7.61 | 10.33 | 96.87 | 99.76 |
| \$12,000 under \$13,000 | 30.95 | 42.51 | .00 | .00 | 57.34 | 88.02 | 55.56 | 54.95 | 57.34 | 88.02 | 55.56 | 54.95 | 7.41 | 11.80 | 40.92 | 47.76 |
| \$13,000 under \$14,000 | 26.07 | 41.39 | 92.44 | 91.03 | 56.82 | 61.48 | 70.52 | 60.45 | 56.82 | 61.48 | 70.52 | 60.45 | 8.10 | 12.83 | 71.80 | 74.41 |
| \$14,000 under \$15,000 | 26.23 | 37.16 | 70.63 | 74.29 | 53.56 | 74.09 | 47.49 | 48.65 | 62.69 | 74.46 | 47.49 | 48.69 | 8.06 | 12.56 | 45.20 | 64.00 |
| \$15,000 under \$16,000 | 29.34 | 31.84 | .00 | .00 | 47.49 | 49.21 | 62.44 | 56.59 | 47.49 | 49.21 | 62.44 | 56.59 | 8.00 | 11.15 | 49.39 | 49.52 |
| \$16,000 under \$17,000 | 28.09 | 34.87 | 99.89 | 99.89 | 47.96 | 48.57 | 38.93 | 41.42 | 50.43 | 48.75 | 38.98 | 41.47 | 7.91 | 12.07 | 43.29 | 51.13 |
| \$17,000 under \$18,000 | 26.53 | 32.61 | 94.59 | 94.59 | 38.59 | 46.29 | 42.44 | 38.76 | 42.44 | 38.76 | 42.44 | 38.76 | 7.94 | 11.14 | 53.77 | 61.21 |
| \$18,000 under \$19,000 | 28.32 | 41.17 | 88.78 | 71.82 | 42.70 | 66.74 | 75.91 | 82.04 | 42.70 | 66.74 | 75.91 | 82.04 | 7.71 | 11.15 | 28.20 | 34.55 |
| \$19,000 under \$20,000 | 27.99 | 40.58 | 57.55 | 91.86 | 48.78 | 63.94 | 53.17 | 42.57 | 48.79 | 63.95 | 53.17 | 42.60 | 8.78 | 14.08 | 25.03 | 45.93 |
| \$20,000 under \$25,000 | 13.74 | 19.75 | 67.15 | 87.58 | 15.44 | 22.00 | 17.75 | 29.46 | 15.89 | 22.88 | 17.80 | 29.83 | 4.02 | 6.64 | 7.27 | 12.89 |
| \$25,000 under \$30,000 | 15.97 | 22.20 | 42.13 | 52.46 | 18.29 | 23.57 | 18.91 | 29.89 | 18.30 | 23.55 | 19.11 | 30.32 | 4.86 | 8.77 | 4.86 | 7.06 |
| \$30,000 under \$40,000 | 9.58 | 15.98 | 47.46 | 50.52 | 12.96 | 21.49 | 15.07 | 18.65 | 13.05 | 21.45 | 17.43 | 19.11 | 3.98 | 6.58 | 3.98 | 5.92 |
| \$40,000 under \$50,000 | 12.18 | 21.43 | 39.35 | 49.58 | 17.10 | 20.88 | 17.29 | 18.43 | 17.29 | 21.11 | 17.48 | 18.39 | 8.05 | 11.44 | 8.05 | 11.44 |
| \$50,000 under \$75,000 | | | | | | | | | | | | | | | | |

Table I—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amount (percent)]

| Size of adjusted gross income | Other income | | | | Statutory adjustments | | | | | | | | | |
|---------------------------------|-------------------|-------------|-------------------|-------------|-----------------------|-------------|-----------------------------|--------------|--|--------------|---|--------------|----------------------------|-------------|
| | Net income | | Net loss | | Total | | Disability income exclusion | | Payments to an individual retirement arrangement | | Payments to a self-employed retirement (Keogh) plan | | Employee business expenses | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (114) | (115) | (116) | (117) | (118) | (119) | (120) | (121) | (122) | (123) | (124) | (125) | (126) | (127) |
| All returns, total | 1.74 | 3.14 | 4.00 | 2.90 | .84 | 1.12 | 7.58 | 8.47 | 1.85 | 1.94 | 2.63 | 2.21 | 1.24 | 1.80 |
| No adjusted gross income | 14.11 | 21.04 | 8.68 | 3.53 | 12.06 | 12.93 | 27.99 | 39.83 | 34.54 | 39.06 | 43.20 | 29.23 | 16.40 | 18.58 |
| \$1 under \$1,000 | 27.03 | 34.01 | 30.66 | 25.51 | 16.54 | 25.74 | 38.43 | 28.46 | 79.43 | 52.27 | 79.65 | 72.41 | 34.01 | 59.10 |
| \$1,000 under \$2,000 | 16.26 | 25.80 | 38.53 | 68.43 | 15.78 | 20.88 | 34.78 | 35.38 | 54.37 | 56.08 | 66.92 | 77.98 | 26.71 | 29.24 |
| \$2,000 under \$3,000 | 16.80 | 23.46 | 42.36 | 48.63 | 12.78 | 18.09 | 31.05 | 31.53 | 55.29 | 60.23 | 70.01 | 77.18 | 20.72 | 25.95 |
| \$3,000 under \$4,000 | 16.84 | 24.91 | 32.23 | 39.23 | 10.33 | 14.65 | 32.05 | 33.03 | 29.03 | 31.20 | 89.43 | 57.18 | 15.90 | 20.73 |
| \$4,000 under \$5,000 | 14.40 | 20.30 | 35.97 | 38.18 | 9.35 | 12.97 | 25.24 | 25.82 | 39.58 | 31.99 | 41.17 | 43.80 | 15.02 | 17.00 |
| \$5,000 under \$6,000 | 13.62 | 20.40 | 34.49 | 63.99 | 8.57 | 13.59 | 30.81 | 35.25 | 24.46 | 28.74 | 64.25 | 65.63 | 15.06 | 21.05 |
| \$6,000 under \$7,000 | 13.51 | 24.42 | 40.50 | 50.89 | 8.00 | 12.04 | 31.61 | 33.18 | 26.93 | 31.49 | 58.15 | 53.14 | 12.22 | 17.37 |
| \$7,000 under \$8,000 | 14.01 | 21.12 | 30.77 | 43.71 | 7.54 | 10.50 | 27.62 | 30.20 | 24.74 | 23.96 | 36.31 | 32.86 | 12.01 | 15.06 |
| \$8,000 under \$9,000 | 13.26 | 21.40 | 25.29 | 31.96 | 6.82 | 10.43 | 28.36 | 27.30 | 20.59 | 22.43 | 41.52 | 50.55 | 10.22 | 14.98 |
| \$9,000 under \$10,000 | 14.77 | 27.59 | 32.34 | 42.85 | 7.23 | 10.15 | 28.49 | 28.55 | 22.25 | 24.06 | 42.90 | 45.72 | 10.76 | 14.27 |
| \$10,000 under \$11,000 | 13.04 | 23.80 | 24.90 | 42.11 | 7.56 | 10.79 | 31.52 | 33.94 | 19.18 | 21.54 | 42.50 | 47.44 | 10.95 | 14.70 |
| \$11,000 under \$12,000 | 13.40 | 26.63 | 38.26 | 35.43 | 6.85 | 9.51 | 41.63 | 47.55 | 19.14 | 21.59 | 38.86 | 42.20 | 9.52 | 12.59 |
| \$12,000 under \$13,000 | 13.13 | 28.01 | 35.42 | 57.97 | 6.50 | 8.67 | 47.36 | 52.04 | 18.10 | 25.12 | 26.75 | 26.75 | 8.69 | 12.01 |
| \$13,000 under \$14,000 | 14.34 | 27.26 | 29.27 | 32.84 | 6.65 | 9.78 | 76.68 | 73.12 | 14.72 | 14.93 | 38.11 | 38.35 | 9.38 | 14.34 |
| \$14,000 under \$15,000 | 13.96 | 24.35 | 35.36 | 41.46 | 6.41 | 9.30 | 54.78 | 54.39 | 17.19 | 19.40 | 28.16 | 33.99 | 8.63 | 13.38 |
| \$15,000 under \$16,000 | 12.91 | 21.53 | 42.21 | 55.27 | 6.28 | 9.38 | 38.19 | 43.11 | 14.88 | 16.14 | 31.27 | 35.08 | 8.77 | 12.70 |
| \$16,000 under \$17,000 | 11.93 | 24.93 | 32.27 | 35.26 | 5.97 | 9.05 | 63.80 | 70.97 | 15.53 | 14.02 | 25.31 | 28.61 | 8.25 | 12.38 |
| \$17,000 under \$18,000 | 12.53 | 28.27 | 31.72 | 34.99 | 6.02 | 9.31 | 56.97 | 56.16 | 15.59 | 18.12 | 33.54 | 30.30 | 8.18 | 12.55 |
| \$18,000 under \$19,000 | 11.91 | 30.64 | 28.47 | 49.48 | 5.71 | 9.16 | 47.29 | 53.43 | 14.03 | 23.99 | 25.21 | 23.99 | 8.04 | 13.21 |
| \$19,000 under \$20,000 | 11.09 | 22.74 | 36.22 | 58.44 | 5.78 | 8.59 | 70.98 | 73.95 | 14.37 | 15.86 | 27.28 | 26.96 | 7.91 | 11.96 |
| \$20,000 under \$25,000 | 5.25 | 10.88 | 17.37 | 24.42 | 2.55 | 3.77 | 70.76 | 94.58 | 5.75 | 6.35 | 11.03 | 11.43 | 3.48 | 5.31 |
| \$25,000 under \$30,000 | 5.53 | 10.69 | 15.31 | 19.26 | 2.75 | 4.02 | 99.88 | 99.88 | 6.00 | 6.61 | 11.53 | 12.93 | 3.73 | 5.58 |
| \$30,000 under \$40,000 | 4.22 | 10.85 | 11.34 | 15.33 | 1.93 | 2.95 | 71.05 | 73.61 | 4.06 | 4.47 | 8.05 | 9.15 | 2.73 | 4.40 |
| \$40,000 under \$50,000 | 5.63 | 14.63 | 15.00 | 14.87 | 2.76 | 3.47 | .00 | .00 | 5.20 | 5.54 | 7.78 | 7.70 | 4.05 | 5.50 |
| \$50,000 under \$75,000 | 3.17 | 7.68 | 7.99 | 10.66 | 1.40 | 2.33 | .00 | .00 | 2.72 | 3.11 | 3.41 | 3.76 | 2.39 | 4.13 |
| \$75,000 under \$100,000 | 5.36 | 14.00 | 10.73 | 11.13 | 2.74 | 3.31 | .00 | .00 | 5.08 | 5.70 | 5.14 | 5.41 | 4.74 | 6.42 |
| \$100,000 under \$200,000 | 2.59 | 6.81 | 5.89 | 9.36 | 1.32 | 2.46 | .00 | .00 | 3.38 | 3.28 | 2.74 | 2.89 | 5.53 | 5.33 |
| \$200,000 under \$500,000 | 2.49 | 6.56 | 5.50 | 8.08 | 1.58 | 3.03 | .00 | .00 | 3.53 | 4.39 | 3.22 | 3.52 | 3.22 | 6.91 |
| \$500,000 under \$1,000,000 | .21 | .92 | .50 | 1.09 | .18 | .39 | .00 | .00 | .34 | .29 | .29 | .32 | .36 | .97 |
| \$1,000,000 or more | .31 | .85 | .80 | 1.63 | .33 | 4.13 | .00 | .00 | .52 | .71 | .64 | .67 | .60 | 8.09 |
| Taxable returns, total | 1.84 | 3.36 | 4.81 | 4.29 | .86 | 1.14 | 10.30 | 12.14 | 1.88 | 1.96 | 2.66 | 2.23 | 1.27 | 1.83 |
| No adjusted gross income | 26.26 | 17.85 | 24.88 | 6.59 | 18.52 | 50.13 | .00 | .00 | 38.78 | 46.16 | 32.37 | 34.82 | 27.88 | 70.18 |
| \$1 under \$1,000 | 94.67 | 94.67 | 63.63 | 82.58 | 94.67 | 94.67 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$1,000 under \$2,000 | 99.39 | 92.33 | 93.48 | 75.38 | 44.61 | 56.00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$2,000 under \$3,000 | 59.91 | 64.14 | .00 | .00 | 41.87 | 53.98 | .00 | .00 | 73.66 | 69.07 | .00 | .00 | 99.01 | 84.32 |
| \$3,000 under \$4,000 | 26.86 | 39.51 | 47.44 | 46.38 | 15.54 | 24.12 | .00 | .00 | 43.29 | 45.47 | 89.43 | 57.18 | 22.07 | 30.32 |
| \$4,000 under \$5,000 | 21.83 | 28.63 | 52.77 | 53.48 | 13.56 | 19.57 | 69.87 | 69.83 | 65.19 | 63.33 | 99.91 | 99.91 | 20.54 | 24.31 |
| \$5,000 under \$6,000 | 19.23 | 24.96 | 42.74 | 56.75 | 11.24 | 16.66 | 43.05 | 36.34 | 38.21 | 90.31 | 92.44 | 21.03 | 27.90 | 27.90 |
| \$6,000 under \$7,000 | 19.90 | 38.82 | 54.89 | 97.09 | 10.39 | 15.83 | 38.33 | 39.82 | 41.78 | 78.38 | 68.69 | 16.25 | 24.67 | 24.67 |
| \$7,000 under \$8,000 | 18.64 | 30.82 | 47.17 | 51.27 | 8.87 | 12.40 | 31.05 | 34.32 | 30.85 | 40.50 | 41.53 | 14.62 | 18.08 | 18.08 |
| \$8,000 under \$9,000 | 15.53 | 26.56 | 31.78 | 39.63 | 7.46 | 12.02 | 30.23 | 31.29 | 22.64 | 24.32 | 62.13 | 70.99 | 11.34 | 17.27 |
| \$9,000 under \$10,000 | 16.34 | 29.52 | 41.02 | 54.11 | 7.62 | 10.95 | 29.71 | 32.47 | 23.28 | 24.31 | 48.63 | 46.66 | 11.56 | 15.53 |
| \$10,000 under \$11,000 | 13.73 | 24.76 | 26.99 | 40.73 | 8.00 | 11.70 | 31.52 | 33.94 | 20.21 | 22.45 | 42.81 | 48.36 | 11.67 | 16.18 |
| \$11,000 under \$12,000 | 13.75 | 25.85 | 44.87 | 47.13 | 7.04 | 9.88 | 41.63 | 47.55 | 20.33 | 22.89 | 40.81 | 45.52 | 9.98 | 12.86 |
| \$12,000 under \$13,000 | 13.63 | 29.23 | 42.05 | 60.76 | 6.62 | 8.87 | 47.36 | 52.04 | 19.46 | 27.42 | 30.39 | 30.39 | 8.78 | 12.24 |
| \$13,000 under \$14,000 | 14.62 | 28.63 | 29.74 | 33.21 | 6.75 | 9.99 | 76.68 | 73.12 | 15.00 | 15.26 | 33.63 | 39.18 | 9.49 | 14.60 |
| \$14,000 under \$15,000 | 14.63 | 22.66 | 36.15 | 51.09 | 6.55 | 9.65 | 54.78 | 54.39 | 17.39 | 19.70 | 33.45 | 39.26 | 8.82 | 13.85 |
| \$15,000 under \$16,000 | 13.17 | 22.04 | 42.90 | 57.52 | 6.40 | 9.67 | 38.19 | 43.11 | 15.49 | 16.67 | 31.27 | 35.08 | 8.97 | 13.13 |
| \$16,000 under \$17,000 | 12.38 | 26.38 | 32.54 | 40.38 | 6.08 | 9.21 | 63.80 | 70.97 | 14.31 | 15.88 | 26.42 | 30.60 | 8.36 | 12.53 |
| \$17,000 under \$18,000 | 12.72 | 30.06 | 34.41 | 39.33 | 6.10 | 9.48 | 56.97 | 56.16 | 15.90 | 18.51 | 35.37 | 32.80 | 8.26 | 12.62 |
| \$18,000 under \$19,000 | 12.15 | 32.02 | 28.50 | 50.93 | 5.79 | 9.36 | 47.29 | 53.43 | 14.51 | 16.71 | 24.20 | 25.61 | 8.09 | 13.45 |
| \$19,000 under \$20,000 | 11.21 | 23.26 | 35.73 | 49.81 | 5.84 | 8.62 | 70.98 | 73.95 | 14.51 | 15.95 | 27.33 | 27.10 | 8.00 | 12.12 |
| \$20,000 under \$25,000 | 5.30 | 10.80 | 18.14 | 28.39 | 2.57 | 3.80 | 70.76 | 94.58 | 5.78 | 6.39 | 11.26 | 11.63 | 3.50 | 5.33 |
| \$25,000 under \$30,000 | 5.54 | 10.78 | 15.95 | 20.59 | 2.76 | 4.05 | 99.88 | 99.88 | 6.01 | 6.62 | 11.68 | 13.09 | 3.73 | 5.60 |
| \$30,000 under \$40,000 | 4.24 | 11.02 | 11.46 | 16.20 | 1.94 | 2.98 | 71.05 | 73.61 | 4.07 | 4.48 | 8.08 | 9.19 | 2.73 | 4.42 |
| \$40,000 under \$50,000 | 5.66 | 14.79 | 15.12 | 15.60 | 2.77 | 3.50 | .00 | .00 | 5.21 | 5.55 | 7.78 | 7.70 | 4.07 | 5.53 |
| \$50,000 under \$75,000 | 3.18 | 7.77 | 8.07 | 10.93 | 1.40 | 2.35 | .00 | .00 | 2.72 | 3.12 | 3.40 | 3.76 | 2.39 | 4.15 |
| \$75,000 under \$100,000 | 5.39 | 14.11 | 10.92 | 11.46 | 2.75 | 3.34 | .00 | .00 | 5.09 | 5.70 | 5.15 | 5.42 | 4.74 | 6.43 |
| \$100,000 under \$200,000 | 2.59 | 6.87 | 5.93 | 9.51 | 1.33 | 2.47 | .00 | .00 | 2.96 | 3.38 | 2.74 | 3.00 | 2.68 | 5.65 |
| \$200,000 under \$500,000 | 2.49 | 6.59 | 5.50 | 8.14 | 1.58 | 3.04 | .00 | .00 | 3.53 | 4.39 | 3.22 | 3.52 | 3.23 | 6.93 |
| \$500,000 under \$1,000,000 | .21 | .92 | .50 | 1.09 | .18 | .39 | .00 | .00 | .34 | .29 | .29 | .32 | .36 | .97 |
| \$1,000,000 or more | .31 | .85 | .80 | 1.63 | .33 | 4.13 | .00 | .00 | .52 | .71 | .64 | .67 | .60 | 8.09 |
| Total nontaxable returns | 5.52 | 8.75 | 7.19 | 3.71 | 3.80 | 5.02 | 11.22 | 11.70 | 11.52 | 13.25 | 15.57 | 16.44 | 6.02 | 8.39 |
| All returns, summary: | | | | | | | | | | | | | | |
| Under \$5,000 | 7.57 | 12.45 | 8.10 | 3.81 | 5.78 | 7.85 | 12.69 | 13.01 | 20.86 | 24.07 | 25.90 | 25.35 | 9.68 | 14.30 |
| \$5,000 under \$10,000 | 9.87 | 15.12 | 21.64 | 30.01 | 6.64 | 9.54 | 24.11 | 25.56 | 20.02 | 24.24 | 32.86 | 31.06 | 9.78 | 13.55 |
| \$10,000 under \$15,000 | 21.54 | 43.54 | 29.75 | 37.90 | 13.27 | 16.13 | .00 | | | | | | | |

Table I—Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

| Size of adjusted gross income | Statutory adjustments—Continued | | | | | | | | Income earned abroad | | | | | |
|---------------------------------|---------------------------------|--------------|----------------------------|--------------|-------------------|--------------|--|--------------|----------------------|-------------|-------------------|--------------|---------------------------------------|--------------|
| | Moving expenses | | Forfeited interest penalty | | Alimony paid | | Deduction for expense of living abroad | | Total | | Amount excluded | | In adjusted gross income ¹ | |
| | 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 |
| (128) | (129) | (130) | (131) | (132) | (133) | (134) | (135) | (136) | (137) | (138) | (139) | (140) | (141) | |
| All returns, total. | 2.81 | 3.30 | 2.33 | 3.97 | 4.33 | 4.03 | 4.00 | 4.54 | 4.04 | 2.73 | 12.96 | 13.18 | 4.28 | 3.17 |
| No adjusted gross income | 29.92 | 44.62 | 20.81 | 23.23 | 24.05 | 19.57 | 64.12 | 58.12 | 31.72 | 32.43 | 35.54 | 39.20 | 68.14 | 71.77 |
| \$1 under \$1,000 | 52.87 | 59.39 | 33.30 | 42.44 | 69.11 | 71.30 | 49.48 | 56.46 | 33.86 | 38.21 | 45.22 | 48.30 | 50.11 | 60.02 |
| \$1,000 under \$2,000 | 52.99 | 44.44 | 26.24 | 38.93 | 70.24 | 93.64 | 50.91 | 66.63 | 45.89 | 58.87 | 69.94 | 69.94 | 45.89 | 62.89 |
| \$2,000 under \$3,000 | 35.52 | 60.06 | 23.72 | 32.35 | 52.87 | 54.30 | 42.22 | 45.30 | 35.28 | 39.42 | 69.94 | 69.94 | 39.08 | 39.81 |
| \$3,000 under \$4,000 | 28.14 | 33.22 | 19.91 | 31.06 | 55.63 | 84.77 | 67.88 | 67.88 | 43.89 | 51.39 | 69.91 | 69.91 | 58.11 | 93.11 |
| \$4,000 under \$5,000 | 25.15 | 35.63 | 18.38 | 22.99 | 51.25 | 46.66 | 59.01 | 65.00 | 50.20 | 55.44 | 69.04 | 69.48 | 70.88 | 68.44 |
| \$5,000 under \$6,000 | 21.16 | 26.46 | 14.82 | 21.70 | 61.31 | 61.61 | 60.04 | 66.75 | 51.50 | 55.15 | .00 | .00 | 51.50 | 51.93 |
| \$6,000 under \$7,000 | 23.66 | 32.24 | 15.23 | 25.83 | 50.37 | 46.05 | 51.16 | 59.27 | 41.92 | 44.97 | 69.90 | 69.90 | 41.92 | 43.57 |
| \$7,000 under \$8,000 | 18.40 | 24.98 | 14.87 | 20.46 | 50.91 | 57.37 | 44.51 | 54.14 | 44.15 | 43.40 | .00 | .00 | 46.41 | 48.70 |
| \$8,000 under \$9,000 | 17.61 | 30.75 | 13.91 | 26.40 | 48.25 | 51.87 | 49.22 | 48.14 | 39.42 | 38.35 | 69.91 | 69.91 | 43.02 | 43.10 |
| \$9,000 under \$10,000 | 17.72 | 25.09 | 14.44 | 22.36 | 44.34 | 52.24 | 60.35 | 82.23 | 44.94 | 54.67 | 69.93 | 69.93 | 44.94 | 52.33 |
| \$10,000 under \$11,000 | 19.82 | 22.23 | 19.30 | 25.07 | 38.18 | 46.60 | 46.57 | 65.93 | 39.00 | 45.99 | 71.37 | 74.25 | 39.01 | 44.71 |
| \$11,000 under \$12,000 | 19.40 | 25.44 | 14.22 | 24.51 | 31.45 | 38.14 | 60.99 | 68.22 | 57.54 | 51.15 | 69.71 | 69.71 | 57.54 | 52.65 |
| \$12,000 under \$13,000 | 16.95 | 20.74 | 15.60 | 22.77 | 43.25 | 44.47 | 73.74 | 86.49 | 54.12 | 55.04 | 83.27 | 75.23 | 54.12 | 57.13 |
| \$13,000 under \$14,000 | 17.00 | 21.35 | 15.18 | 22.41 | 35.58 | 34.48 | .00 | .00 | 98.42 | 99.20 | 99.47 | 99.47 | 98.42 | 99.32 |
| \$14,000 under \$15,000 | 16.35 | 18.27 | 15.04 | 24.61 | 37.86 | 47.11 | 72.01 | 71.43 | 58.72 | 58.90 | 99.87 | 99.87 | 58.72 | 59.53 |
| \$15,000 under \$16,000 | 16.15 | 23.32 | 16.32 | 28.48 | 38.52 | 37.35 | 99.91 | 99.91 | 71.75 | 84.93 | 99.87 | 99.87 | 99.87 | 99.87 |
| \$16,000 under \$17,000 | 15.96 | 21.10 | 16.58 | 32.02 | 28.85 | 35.87 | 49.81 | 49.81 | 55.51 | 52.94 | .00 | .00 | 49.81 | 54.03 |
| \$17,000 under \$18,000 | 17.33 | 25.72 | 14.70 | 23.72 | 28.44 | 30.09 | 45.08 | 55.45 | 42.18 | 36.89 | 59.84 | 62.47 | 42.18 | 38.42 |
| \$18,000 under \$19,000 | 15.30 | 19.89 | 14.25 | 27.48 | 33.46 | 41.31 | 49.86 | 58.16 | 49.16 | 57.38 | 98.61 | 98.61 | 57.08 | 62.33 |
| \$19,000 under \$20,000 | 16.38 | 20.82 | 14.37 | 20.94 | 27.25 | 33.37 | 57.38 | 57.71 | 53.43 | 50.41 | 99.71 | 99.71 | 53.43 | 50.31 |
| \$20,000 under \$25,000 | 7.97 | 10.87 | 7.32 | 14.78 | 13.59 | 15.67 | 36.58 | 38.46 | 34.82 | 30.29 | 50.24 | 53.19 | 34.82 | 34.22 |
| \$25,000 under \$30,000 | 8.92 | 10.90 | 7.59 | 14.26 | 13.46 | 15.81 | 30.38 | 30.37 | 24.45 | 23.40 | 37.06 | 38.42 | 24.45 | 28.21 |
| \$30,000 under \$40,000 | 7.07 | 9.00 | 5.63 | 10.88 | 10.85 | 13.51 | 16.37 | 16.42 | 14.91 | 15.04 | 32.82 | 41.05 | 15.19 | 17.19 |
| \$40,000 under \$50,000 | 9.08 | 10.09 | 7.62 | 13.73 | 12.99 | 13.91 | 14.98 | 14.33 | 13.89 | 12.77 | 32.67 | 34.81 | 13.89 | 13.57 |
| \$50,000 under \$75,000 | 5.76 | 7.68 | 4.27 | 8.44 | 6.87 | 9.31 | 8.13 | 9.19 | 7.64 | 8.11 | 26.18 | 31.65 | 7.74 | 8.42 |
| \$75,000 under \$100,000 | 8.94 | 10.57 | 8.64 | 15.93 | 10.09 | 10.62 | 10.13 | 9.50 | 9.70 | 8.99 | 39.97 | 38.67 | 9.79 | 9.32 |
| \$100,000 under \$200,000 | 6.63 | 8.63 | 4.74 | 10.14 | 5.38 | 6.79 | 5.04 | 6.84 | 4.88 | 5.08 | 44.83 | 48.58 | 4.81 | 5.13 |
| \$200,000 under \$500,000 | 8.74 | 12.71 | 5.49 | 9.87 | 4.91 | 6.03 | 6.65 | 9.04 | 6.80 | 7.77 | .00 | .00 | 6.80 | 7.92 |
| \$500,000 under \$1,000,000 | 1.85 | 1.41 | .56 | .62 | .46 | .82 | 7.63 | 9.86 | 7.35 | 9.53 | 9.13 | 9.13 | 7.46 | 9.81 |
| \$1,000,000 or more | 1.69 | 2.11 | .76 | 1.94 | .51 | .77 | 15.53 | 17.06 | 14.23 | 22.54 | .00 | .00 | 15.91 | 22.69 |
| Taxable returns, total | 2.80 | 3.39 | 2.42 | 4.16 | 4.48 | 4.17 | 5.51 | 5.67 | 6.04 | 3.44 | 15.19 | 15.66 | 5.93 | 3.67 |
| No adjusted gross income | 7.11 | .14 | 52.77 | 28.87 | 30.90 | 40.55 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$1 under \$1,000 | .00 | .00 | .00 | .00 | 94.67 | 94.67 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$1,000 under \$2,000 | .00 | .00 | 44.76 | 60.03 | 98.60 | 98.60 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$2,000 under \$3,000 | 99.88 | 99.88 | 45.84 | 67.16 | 97.55 | 97.55 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$3,000 under \$4,000 | 36.59 | 42.67 | 30.69 | 53.18 | 66.76 | 63.75 | 99.94 | 99.94 | 72.57 | 86.06 | 99.91 | 99.91 | 99.94 | 99.94 |
| \$4,000 under \$5,000 | 31.66 | 43.76 | 22.84 | 28.64 | 85.02 | 89.71 | .00 | .00 | 99.72 | 97.74 | 99.93 | 99.93 | 99.72 | 93.57 |
| \$5,000 under \$6,000 | 24.83 | 33.28 | 18.68 | 24.85 | 69.19 | 66.40 | .00 | .00 | 99.94 | 99.94 | .00 | .00 | 99.94 | 99.84 |
| \$6,000 under \$7,000 | 26.61 | 35.33 | 20.00 | 33.32 | 99.89 | 99.89 | 99.94 | 99.94 | 99.94 | 99.94 | .00 | .00 | 99.94 | 99.84 |
| \$7,000 under \$8,000 | 21.07 | 28.62 | 17.07 | 23.17 | 59.91 | 72.47 | 49.24 | 62.63 | 47.49 | 47.94 | .00 | .00 | 52.04 | 55.62 |
| \$8,000 under \$9,000 | 19.42 | 35.64 | 14.48 | 27.83 | 58.22 | 47.46 | 71.86 | 70.87 | 57.96 | 56.81 | 99.91 | 99.91 | 57.96 | 58.99 |
| \$9,000 under \$10,000 | 18.73 | 27.20 | 14.57 | 22.46 | 46.69 | 52.85 | 60.38 | 82.26 | 51.01 | 61.64 | 99.93 | 99.93 | 51.01 | 60.87 |
| \$10,000 under \$11,000 | 21.11 | 24.24 | 20.18 | 25.47 | 41.86 | 47.50 | 50.67 | 70.80 | 40.93 | 51.33 | 71.37 | 74.25 | 40.95 | 48.67 |
| \$11,000 under \$12,000 | 20.26 | 27.74 | 14.36 | 24.78 | 33.82 | 40.76 | 76.98 | 91.79 | 69.40 | 58.48 | .00 | .00 | 69.40 | 66.66 |
| \$12,000 under \$13,000 | 17.26 | 21.16 | 15.89 | 23.38 | 44.55 | 45.72 | 73.84 | 86.65 | 54.17 | 55.08 | 83.27 | 75.23 | 54.17 | 57.19 |
| \$13,000 under \$14,000 | 17.16 | 22.14 | 15.26 | 22.46 | 35.70 | 34.89 | .00 | .00 | 99.47 | 99.47 | 99.47 | 99.47 | 99.47 | 99.47 |
| \$14,000 under \$15,000 | 16.76 | 18.30 | 15.11 | 25.02 | 39.35 | 49.25 | 99.86 | 99.86 | 70.63 | 72.60 | 99.87 | 99.87 | 70.63 | 70.88 |
| \$15,000 under \$16,000 | 16.27 | 23.55 | 16.44 | 28.48 | 38.53 | 37.36 | 99.91 | 99.91 | 71.75 | 84.93 | 99.87 | 99.87 | 99.87 | 99.87 |
| \$16,000 under \$17,000 | 16.07 | 21.58 | 16.75 | 33.76 | 30.19 | 36.88 | 71.37 | 97.16 | 92.86 | .00 | .00 | .00 | 71.37 | 89.68 |
| \$17,000 under \$18,000 | 17.48 | 26.61 | 14.71 | 23.74 | 28.44 | 30.10 | 59.60 | 65.41 | 51.28 | 43.49 | 59.84 | 62.47 | 51.28 | 48.12 |
| \$18,000 under \$19,000 | 15.57 | 20.50 | 14.41 | 28.14 | 33.59 | 41.37 | 49.86 | 58.16 | 49.16 | 57.38 | 98.61 | 98.61 | 57.08 | 62.33 |
| \$19,000 under \$20,000 | 16.38 | 20.62 | 14.64 | 21.49 | 27.27 | 33.65 | 99.93 | 99.93 | 83.27 | 71.83 | 99.71 | 99.71 | 83.27 | 71.80 |
| \$20,000 under \$25,000 | 8.03 | 11.00 | 7.37 | 14.84 | 13.79 | 15.87 | 43.83 | 38.97 | 44.26 | 33.89 | 50.24 | 53.19 | 38.97 | 39.39 |
| \$25,000 under \$30,000 | 8.93 | 10.93 | 7.61 | 14.27 | 13.55 | 16.10 | 35.17 | 34.67 | 26.60 | 24.84 | 37.06 | 38.42 | 26.60 | 26.86 |
| \$30,000 under \$40,000 | 7.10 | 9.06 | 5.64 | 10.88 | 10.89 | 13.65 | 21.30 | 20.18 | 19.43 | 21.30 | 34.24 | 42.80 | 19.99 | 23.11 |
| \$40,000 under \$50,000 | 9.17 | 10.24 | 7.63 | 13.73 | 13.04 | 14.05 | 16.91 | 15.76 | 15.50 | 14.45 | 32.87 | 34.81 | 15.50 | 15.48 |
| \$50,000 under \$75,000 | 5.82 | 7.74 | 4.28 | 8.48 | 6.90 | 9.38 | 8.19 | 9.79 | 7.68 | 8.01 | 26.18 | 31.65 | 7.78 | 8.15 |
| \$75,000 under \$100,000 | 10.06 | 10.73 | 8.64 | 15.94 | 10.22 | 10.75 | 10.76 | 10.19 | 10.31 | 9.51 | 44.74 | 42.64 | 10.42 | 9.87 |
| \$100,000 under \$200,000 | 6.71 | 8.70 | 4.75 | 10.15 | 5.40 | 6.83 | 5.30 | 7.13 | 5.17 | 5.36 | 44.83 | 48.56 | 5.19 | 5.40 |
| \$200,000 under \$500,000 | 8.86 | 12.82 | 5.49 | 9.87 | 4.92 | 6.04 | 6.93 | 9.48 | 7.08 | 8.20 | .00 | .00 | 7.19 | 8.37 |
| \$500,000 under \$1,000,000 | 1.85 | 1.41 | .56 | .62 | .46 | .82 | 7.63 | 9.86 | 7.35 | 9.53 | 9.13 | 9.13 | 7.46 | 9.81 |
| \$1,000,000 or more | 1.69 | 2.11 | .76 | 1.94 | .51 | .77 | 15.53 | 17.06 | 15.03 | 24.63 | .00 | .00 | 16.92 | 24.82 |
| Total nontaxable returns | 11.15 | 14.11 | 8.72 | 12.81 | 16.26 | 16.05 | 10.87 | 12.19 | 8.75 | 9.22 | 24.24 | 25.82 | 10.37 | 11.38 |
| All returns, summary: | | | | | | | | | | | | | | |
| Under \$5,000 | 18.46 | 29.58 | 12.38 | 17.61 | 21.18 | 19.56 | 19.74 | 24.67 | 13.99 | 17.89 | 25.77 | 27.76 | 18.92 | 43.11 |
| \$5,000 under \$10,000 | 18.27 | 25.79 | 14.05 | 20.80 | 33.67 | | | | | | | | | |

Table J—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income

(Coefficient of variation for number of returns and amount (percent))

| Size of adjusted gross income | All returns (number) | Total tax liability | | Total income tax | | Income tax before credits | | Tax credits | | | | Income tax after credits | |
|---------------------------------|----------------------|---------------------|--------|-------------------|--------|---------------------------|--------|-------------------|--------|--------------------|--------|--------------------------|--------|
| | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Total | | Foreign tax credit | | 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 | .02 | .18 | .16 | .19 | .16 | .18 | .15 | .71 | 1.14 | 4.09 | 3.40 | .19 | .16 |
| No adjusted gross income | 3.64 | 8.59 | 5.71 | 12.35 | 5.79 | 64.12 | 48.24 | 76.45 | 57.88 | .00 | .00 | 66.11 | 55.65 |
| \$1 under \$1,000 | 2.40 | 12.18 | 18.90 | 85.19 | 65.75 | 99.97 | 99.97 | .00 | .00 | .00 | .00 | 66.11 | 55.65 |
| \$1,000 under \$2,000 | 1.98 | 7.19 | 9.40 | 11.99 | 14.59 | 12.01 | 14.28 | 99.93 | 99.60 | 99.98 | 99.98 | 12.01 | 14.26 |
| \$2,000 under \$3,000 | 1.95 | 6.80 | 8.92 | 11.75 | 13.37 | 11.79 | 13.96 | 76.84 | 81.50 | .00 | .00 | 11.79 | 13.95 |
| \$3,000 under \$4,000 | 2.06 | 2.95 | 3.97 | 3.09 | 4.39 | 3.05 | 4.33 | 13.95 | 16.48 | .00 | .00 | 3.09 | 4.39 |
| \$4,000 under \$5,000 | 2.10 | 2.58 | 3.06 | 2.65 | 3.25 | 2.55 | 3.15 | 8.20 | 10.36 | 64.13 | 73.43 | 2.65 | 3.25 |
| \$5,000 under \$6,000 | 2.07 | 2.57 | 2.77 | 2.63 | 2.89 | 2.45 | 2.74 | 6.03 | 7.31 | 60.13 | 66.89 | 2.63 | 2.89 |
| \$6,000 under \$7,000 | 2.08 | 2.49 | 2.67 | 2.57 | 2.78 | 2.34 | 2.59 | 5.13 | 6.46 | 55.86 | 63.09 | 2.57 | 2.78 |
| \$7,000 under \$8,000 | 2.09 | 2.35 | 2.61 | 2.42 | 2.72 | 2.23 | 2.52 | 4.25 | 5.19 | 56.02 | 60.26 | 2.42 | 2.72 |
| \$8,000 under \$9,000 | 2.16 | 2.29 | 2.59 | 2.35 | 2.69 | 2.23 | 2.55 | 3.98 | 4.56 | 44.04 | 42.42 | 2.35 | 2.69 |
| \$9,000 under \$10,000 | 2.21 | 2.27 | 2.49 | 2.30 | 2.58 | 2.26 | 2.51 | 3.89 | 5.48 | 50.80 | 58.40 | 2.30 | 2.58 |
| \$10,000 under \$11,000 | 2.04 | 2.07 | 2.26 | 2.10 | 2.33 | 2.08 | 2.30 | 5.59 | 8.72 | 48.59 | 56.00 | 2.10 | 2.34 |
| \$11,000 under \$12,000 | 2.16 | 2.18 | 2.38 | 2.20 | 2.44 | 2.18 | 2.41 | 5.79 | 8.54 | 38.72 | 67.96 | 2.20 | 2.44 |
| \$12,000 under \$13,000 | 2.17 | 2.19 | 2.38 | 2.21 | 2.45 | 2.19 | 2.41 | 5.58 | 7.85 | 53.55 | 67.25 | 2.21 | 2.45 |
| \$13,000 under \$14,000 | 2.24 | 2.26 | 2.42 | 2.27 | 2.48 | 2.25 | 2.45 | 5.59 | 8.21 | 65.40 | 57.36 | 2.28 | 2.49 |
| \$14,000 under \$15,000 | 2.36 | 2.38 | 2.55 | 2.40 | 2.62 | 2.38 | 2.58 | 5.75 | 9.76 | 41.85 | 60.63 | 2.40 | 2.62 |
| \$15,000 under \$16,000 | 2.14 | 2.15 | 2.31 | 2.16 | 2.36 | 2.15 | 2.33 | 5.21 | 8.30 | 43.91 | 61.80 | 2.16 | 2.36 |
| \$16,000 under \$17,000 | 2.23 | 2.24 | 2.40 | 2.25 | 2.46 | 2.23 | 2.43 | 5.27 | 9.03 | 42.24 | 51.27 | 2.25 | 2.46 |
| \$17,000 under \$18,000 | 2.28 | 2.29 | 2.44 | 2.30 | 2.49 | 2.29 | 2.46 | 5.23 | 8.11 | 45.89 | 53.03 | 2.30 | 2.49 |
| \$18,000 under \$19,000 | 2.31 | 2.32 | 2.46 | 2.33 | 2.52 | 2.32 | 2.48 | 5.43 | 9.53 | 86.63 | 99.65 | 2.33 | 2.51 |
| \$19,000 under \$20,000 | 2.36 | 2.37 | 2.52 | 2.38 | 2.57 | 2.37 | 2.55 | 5.12 | 8.04 | 45.54 | 51.71 | 2.38 | 2.57 |
| \$20,000 under \$25,000 | .82 | .82 | .91 | .83 | .92 | .82 | .91 | 2.14 | 4.16 | 19.82 | 25.67 | .83 | .92 |
| \$25,000 under \$30,000 | 1.12 | 1.12 | 1.19 | 1.12 | 1.20 | 1.12 | 1.19 | 1.32 | 4.93 | 22.36 | 43.42 | 1.12 | 1.20 |
| \$30,000 under \$40,000 | .63 | .63 | .71 | .63 | .71 | .63 | .70 | 1.61 | 3.97 | 11.51 | 15.91 | .63 | .71 |
| \$40,000 under \$50,000 | 1.55 | 1.55 | 1.61 | 1.55 | 1.63 | 1.55 | 1.61 | 2.50 | 5.23 | 13.79 | 16.58 | 1.55 | 1.63 |
| \$50,000 under \$75,000 | .57 | .57 | .66 | .57 | .66 | .57 | .65 | 1.19 | 3.81 | 5.63 | 9.94 | .57 | .66 |
| \$75,000 under \$100,000 | 1.86 | 1.86 | 1.96 | 1.87 | 1.98 | 1.87 | 1.95 | 2.36 | 5.38 | 7.94 | 11.16 | 1.87 | 1.98 |
| \$100,000 under \$200,000 | .44 | .45 | .51 | .45 | .51 | .45 | .50 | .90 | 3.32 | 3.57 | 6.40 | .45 | .51 |
| \$200,000 under \$500,000 | .58 | .58 | .75 | .58 | .75 | .58 | .74 | .85 | 3.36 | 3.01 | 6.89 | .58 | .76 |
| \$500,000 under \$1,000,000 | .08 | .08 | .08 | .08 | .08 | .08 | .08 | .09 | .99 | .31 | 3.19 | .08 | .08 |
| \$1,000,000 or more | .16 | .16 | .38 | .16 | .38 | .16 | .38 | .17 | 1.09 | .39 | 3.44 | .16 | .39 |
| Taxable returns, total | .19 | .19 | .16 | .19 | .16 | .19 | .15 | .74 | 1.16 | 4.49 | 3.67 | .19 | .16 |
| No adjusted gross income | 12.35 | 12.35 | 5.70 | 12.35 | 5.79 | 64.40 | 48.35 | 77.69 | 58.76 | .00 | .00 | 66.11 | 55.65 |
| \$1 under \$1,000 | 85.19 | 85.19 | 65.74 | 85.19 | 65.75 | 99.97 | 99.97 | .00 | .00 | .00 | .00 | 66.11 | 55.65 |
| \$1,000 under \$2,000 | 11.99 | 11.99 | 14.48 | 11.99 | 14.59 | 12.01 | 14.28 | 99.93 | 99.60 | 99.98 | 99.98 | 12.01 | 14.26 |
| \$2,000 under \$3,000 | 11.75 | 11.75 | 15.43 | 11.75 | 13.37 | 11.79 | 13.96 | 76.84 | 81.50 | .00 | .00 | 11.79 | 13.95 |
| \$3,000 under \$4,000 | 3.09 | 3.09 | 4.23 | 3.09 | 4.39 | 3.09 | 4.38 | 21.66 | 27.39 | .00 | .00 | 3.09 | 4.39 |
| \$4,000 under \$5,000 | 2.65 | 2.65 | 3.16 | 2.65 | 3.25 | 2.65 | 3.23 | 14.54 | 16.84 | .00 | .00 | 2.65 | 3.25 |
| \$5,000 under \$6,000 | 2.63 | 2.63 | 2.83 | 2.63 | 2.89 | 2.63 | 2.89 | 11.25 | 15.15 | 99.94 | 99.94 | 2.63 | 2.89 |
| \$6,000 under \$7,000 | 2.57 | 2.57 | 2.72 | 2.57 | 2.78 | 2.57 | 2.75 | 9.70 | 14.39 | 60.92 | 78.21 | 2.57 | 2.78 |
| \$7,000 under \$8,000 | 2.42 | 2.42 | 2.67 | 2.42 | 2.72 | 2.42 | 2.63 | 6.02 | 7.33 | 67.90 | 75.32 | 2.42 | 2.72 |
| \$8,000 under \$9,000 | 2.35 | 2.35 | 2.63 | 2.35 | 2.69 | 2.35 | 2.59 | 4.66 | 5.28 | 70.95 | 82.30 | 2.35 | 2.69 |
| \$9,000 under \$10,000 | 2.30 | 2.30 | 2.51 | 2.30 | 2.58 | 2.30 | 2.53 | 4.07 | 6.00 | 57.40 | 72.30 | 2.30 | 2.58 |
| \$10,000 under \$11,000 | 2.10 | 2.10 | 2.28 | 2.10 | 2.33 | 2.10 | 2.31 | 5.95 | 8.31 | 52.91 | 60.81 | 2.10 | 2.34 |
| \$11,000 under \$12,000 | 2.20 | 2.20 | 2.39 | 2.20 | 2.44 | 2.20 | 2.42 | 6.12 | 8.22 | 50.29 | 61.01 | 2.20 | 2.44 |
| \$12,000 under \$13,000 | 2.21 | 2.21 | 2.40 | 2.21 | 2.45 | 2.21 | 2.42 | 5.87 | 8.52 | 53.63 | 67.46 | 2.21 | 2.45 |
| \$13,000 under \$14,000 | 2.27 | 2.27 | 2.43 | 2.27 | 2.48 | 2.27 | 2.47 | 5.90 | 8.54 | 65.41 | 57.76 | 2.28 | 2.49 |
| \$14,000 under \$15,000 | 2.40 | 2.40 | 2.57 | 2.40 | 2.62 | 2.40 | 2.59 | 6.03 | 9.23 | 50.65 | 65.50 | 2.40 | 2.62 |
| \$15,000 under \$16,000 | 2.16 | 2.16 | 2.32 | 2.16 | 2.36 | 2.16 | 2.34 | 5.34 | 8.56 | 49.00 | 77.70 | 2.16 | 2.36 |
| \$16,000 under \$17,000 | 2.25 | 2.25 | 2.41 | 2.25 | 2.46 | 2.25 | 2.44 | 5.52 | 8.50 | 60.26 | 65.52 | 2.25 | 2.46 |
| \$17,000 under \$18,000 | 2.30 | 2.30 | 2.45 | 2.30 | 2.49 | 2.30 | 2.47 | 5.36 | 7.84 | 54.16 | 63.17 | 2.30 | 2.49 |
| \$18,000 under \$19,000 | 2.33 | 2.33 | 2.47 | 2.33 | 2.51 | 2.33 | 2.49 | 5.53 | 9.57 | 89.29 | 99.68 | 2.33 | 2.51 |
| \$19,000 under \$20,000 | 2.38 | 2.38 | 2.53 | 2.38 | 2.57 | 2.38 | 2.55 | 5.21 | 8.05 | 56.83 | 76.05 | 2.38 | 2.57 |
| \$20,000 under \$25,000 | .83 | .83 | .91 | .83 | .92 | .83 | .91 | 2.17 | 4.09 | 27.59 | 35.78 | .83 | .92 |
| \$25,000 under \$30,000 | 1.12 | 1.12 | 1.19 | 1.12 | 1.20 | 1.12 | 1.19 | 2.34 | 4.79 | 23.66 | 55.24 | 1.12 | 1.20 |
| \$30,000 under \$40,000 | .63 | .63 | .71 | .63 | .71 | .63 | .70 | 1.63 | 3.80 | 13.25 | 22.57 | .63 | .71 |
| \$40,000 under \$50,000 | 1.55 | 1.55 | 1.61 | 1.55 | 1.63 | 1.55 | 1.62 | 2.51 | 5.24 | 14.46 | 19.95 | 1.55 | 1.63 |
| \$50,000 under \$75,000 | .57 | .57 | .66 | .57 | .66 | .57 | .66 | 1.20 | 3.50 | 5.82 | 9.27 | .57 | .66 |
| \$75,000 under \$100,000 | 1.87 | 1.87 | 1.96 | 1.87 | 1.98 | 1.87 | 1.95 | 2.37 | 5.32 | 8.15 | 11.58 | 1.87 | 1.98 |
| \$100,000 under \$200,000 | .45 | .45 | .51 | .45 | .51 | .45 | .50 | .90 | 3.40 | 3.63 | 6.81 | .45 | .51 |
| \$200,000 under \$500,000 | .58 | .58 | .75 | .58 | .75 | .58 | .74 | .85 | 3.44 | 3.02 | 7.33 | .58 | .76 |
| \$500,000 under \$1,000,000 | .08 | .08 | .08 | .08 | .08 | .08 | .08 | .09 | .98 | .31 | 3.31 | .08 | .08 |
| \$1,000,000 or more | .16 | .16 | .38 | .16 | .38 | .16 | .38 | .17 | 1.11 | .39 | 3.74 | .16 | .39 |
| Total nontaxable returns | .68 | 1.90 | 2.28 | .00 | .00 | 2.60 | 4.28 | 2.60 | 4.28 | 12.95 | 10.74 | .00 | .00 |
| All returns, summary: | | | | | | | | | | | | | |
| Under \$5,000 | .66 | 1.61 | 2.01 | 1.88 | 2.37 | 1.83 | 2.53 | 7.02 | 9.13 | 54.23 | 68.79 | 1.88 | 2.60 |
| \$5,000 under \$10,000 | .73 | .81 | .90 | .73 | .82 | .73 | .82 | 1.04 | 2.46 | 23.67 | 25.30 | .73 | 1.12 |
| \$10,000 under \$15,000 | .29 | .31 | .31 | .29 | .31 | .29 | .31 | .53 | 2.39 | 19.04 | 35.47 | .29 | .55 |
| \$15,000 under \$20,000 | .36 | .37 | .37 | .36 | .37 | .36 | .37 | .52 | 2.19 | 21.24 | 27.47 | .36 | .53 |
| \$20,000 or more | .11 | .12 | .18 | .12 | .19 | .11 | .18 | .80 | 1.37 | 3.87 | 3.47 | .12 | .19 |

Individual Returns/1980

Table J—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

| Size of adjusted gross income | Minimum tax | | Alternative minimum tax | | All other taxes | | | | | | | |
|---|-------------------|-------------|-------------------------|-------------|-------------------|-------------|---|-------------|---|--------------|---------------------|-------------|
| | Number of returns | Amount | Number of returns | Amount | Total | | Tax from recomputing prior-year investment credit | | Penalty tax on individual retirement arrangements | | Self-employment tax | |
| | | | | | 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) |
| All returns, total | 5.09 | 3.19 | 6.82 | 3.33 | .75 | .95 | 3.17 | 4.59 | 11.83 | 16.22 | .76 | .96 |
| No adjusted gross income | 15.58 | 12.19 | 15.08 | 6.07 | 7.39 | 10.23 | 14.44 | 19.82 | 61.79 | 80.34 | 8.26 | 12.05 |
| \$1 under \$1,000 | 68.65 | 91.97 | 90.79 | 58.48 | 10.56 | 14.63 | 48.44 | 55.38 | 88.95 | 84.21 | 10.79 | 14.84 |
| \$1,000 under \$2,000 | 69.62 | 41.10 | 44.16 | 57.15 | 7.36 | 10.97 | 40.55 | 55.51 | 87.32 | 80.89 | 7.48 | 8.41 |
| \$2,000 under \$3,000 | 70.31 | 64.05 | 79.91 | 60.84 | 6.40 | 9.32 | 36.15 | 52.26 | 97.18 | 97.18 | 6.50 | 8.37 |
| \$3,000 under \$4,000 | 71.32 | 69.17 | 50.27 | 49.95 | 5.70 | 6.81 | 35.37 | 42.86 | 75.10 | 78.95 | 5.73 | 6.55 |
| \$4,000 under \$5,000 | 69.59 | 64.99 | 63.85 | 31.46 | 5.16 | 6.03 | 36.78 | 50.68 | .00 | .00 | 5.16 | 5.88 |
| \$5,000 under \$6,000 | 50.63 | 55.13 | 78.90 | 31.24 | 5.30 | 5.43 | 32.12 | 30.59 | 95.09 | 96.13 | 5.25 | 5.51 |
| \$6,000 under \$7,000 | 65.55 | 29.79 | 93.54 | 95.95 | 4.93 | 5.59 | 28.06 | 38.57 | 54.89 | 71.72 | 4.96 | 5.52 |
| \$7,000 under \$8,000 | 64.20 | 25.91 | 60.27 | 51.97 | 5.22 | 6.06 | 31.39 | 37.48 | 68.51 | 82.88 | 5.24 | 6.05 |
| \$8,000 under \$9,000 | 65.46 | 57.42 | 81.92 | 76.91 | 5.33 | 5.64 | 30.02 | 29.48 | 89.20 | 71.09 | 5.29 | 5.71 |
| \$9,000 under \$10,000 | 68.85 | 23.23 | 62.59 | 40.71 | 5.19 | 5.97 | 21.86 | 32.17 | 97.17 | 84.65 | 5.27 | 6.06 |
| \$10,000 under \$11,000 | 86.97 | 93.32 | 66.30 | 46.80 | 5.36 | 6.42 | 29.32 | 47.60 | 56.57 | 64.99 | 5.43 | 6.49 |
| \$11,000 under \$12,000 | 55.86 | 65.45 | 65.31 | 49.75 | 5.57 | 7.18 | 29.08 | 32.10 | 59.78 | 57.59 | 5.82 | 7.25 |
| \$12,000 under \$13,000 | 74.66 | 74.50 | 88.13 | 56.65 | 5.16 | 6.26 | 25.11 | 30.31 | 54.96 | 66.03 | 5.16 | 6.35 |
| \$13,000 under \$14,000 | 84.32 | 67.47 | 76.17 | 48.67 | 5.50 | 6.19 | 20.15 | 32.17 | 60.58 | 65.94 | 5.54 | 6.24 |
| \$14,000 under \$15,000 | 99.51 | 99.51 | 55.65 | 58.86 | 5.56 | 6.63 | 22.74 | 29.76 | 86.56 | 97.13 | 5.59 | 6.58 |
| \$15,000 under \$16,000 | 4.51 | 4.51 | 81.42 | 58.41 | 5.58 | 7.06 | 25.54 | 38.78 | 69.99 | 91.00 | 5.62 | 6.95 |
| \$16,000 under \$17,000 | 65.47 | 65.91 | 65.25 | 56.46 | 5.36 | 6.39 | 20.37 | 29.53 | 54.61 | 58.70 | 5.44 | 6.50 |
| \$17,000 under \$18,000 | 93.79 | 66.76 | 56.41 | 40.26 | 5.85 | 7.36 | 28.73 | 35.89 | 95.52 | 96.55 | 5.83 | 7.49 |
| \$18,000 under \$19,000 | 63.25 | 44.42 | 64.68 | 45.83 | 5.63 | 6.67 | 26.51 | 34.18 | 83.07 | 78.69 | 5.65 | 6.74 |
| \$19,000 under \$20,000 | 75.06 | 69.80 | 46.22 | 47.09 | 5.58 | 7.04 | 27.76 | 34.18 | 86.61 | 51.37 | 5.60 | 7.15 |
| \$20,000 under \$25,000 | 30.37 | 28.14 | 27.87 | 31.31 | 2.57 | 3.45 | 11.18 | 18.18 | 35.29 | 49.31 | 2.59 | 3.43 |
| \$25,000 under \$30,000 | 34.59 | 50.41 | 35.17 | 23.69 | 2.90 | 3.88 | 13.19 | 16.05 | 41.13 | 47.30 | 2.93 | 3.93 |
| \$30,000 under \$40,000 | 33.19 | 26.29 | 19.11 | 18.49 | 2.36 | 3.11 | 9.45 | 19.34 | 26.91 | 28.46 | 2.38 | 3.04 |
| \$40,000 under \$50,000 | 21.73 | 19.71 | 24.66 | 32.85 | 3.46 | 4.10 | 12.37 | 19.95 | 47.37 | 44.46 | 3.49 | 4.10 |
| \$50,000 under \$75,000 | 8.69 | 9.12 | 10.64 | 15.63 | 1.74 | 2.04 | 4.98 | 9.44 | 21.22 | 29.15 | 1.78 | 2.04 |
| \$75,000 under \$100,000 | 9.96 | 10.86 | 12.68 | 13.56 | 3.14 | 4.02 | 7.01 | 18.58 | 46.39 | 65.37 | 3.31 | 3.68 |
| \$100,000 under \$200,000 | 4.87 | 5.73 | 5.93 | 7.69 | 1.59 | 2.69 | 3.26 | 9.66 | 32.34 | 46.14 | 1.78 | 2.04 |
| \$200,000 under \$500,000 | 3.85 | 5.75 | 4.53 | 5.40 | 1.65 | 3.44 | 2.65 | 7.44 | 38.01 | 27.30 | 2.05 | 2.39 |
| \$500,000 under \$1,000,000 | .36 | .59 | .32 | 1.08 | .15 | 1.05 | .19 | 1.93 | 2.03 | 5.52 | .22 | .25 |
| \$1,000,000 or more | .55 | .97 | .48 | 1.54 | .24 | 1.35 | .29 | 1.76 | 4.08 | 6.30 | .34 | .44 |
| Taxable returns, total | 5.09 | 3.19 | 6.82 | 3.33 | .86 | 1.04 | 3.45 | 5.22 | 12.60 | 13.97 | .87 | 1.05 |
| No adjusted gross income | 15.58 | 12.19 | 15.08 | 6.07 | 15.84 | 16.88 | 21.71 | 25.98 | 69.41 | 92.27 | 20.22 | 17.31 |
| \$1 under \$1,000 | 68.65 | 91.97 | 90.79 | 58.48 | .00 | .00 | .00 | 46.81 | .00 | .00 | .00 | .00 |
| \$1,000 under \$2,000 | 69.62 | 41.10 | 44.16 | 57.15 | 51.23 | 59.26 | 46.53 | .00 | .00 | .00 | 51.70 | 60.44 |
| \$2,000 under \$3,000 | 70.31 | 64.05 | 79.91 | 60.84 | 48.69 | 72.13 | 99.74 | 99.93 | .00 | .00 | 38.50 | 38.76 |
| \$3,000 under \$4,000 | 71.32 | 69.17 | 50.27 | 49.95 | 12.29 | 12.62 | 94.24 | 76.34 | 99.90 | 99.90 | 12.43 | 12.73 |
| \$4,000 under \$5,000 | 69.59 | 64.99 | 63.85 | 31.46 | 8.68 | 9.79 | 59.21 | 68.31 | .00 | .00 | 8.58 | 9.88 |
| \$5,000 under \$6,000 | 50.63 | 55.13 | 78.90 | 31.24 | 9.26 | 9.41 | 68.04 | 62.94 | .00 | .00 | 9.19 | 9.49 |
| \$6,000 under \$7,000 | 65.55 | 29.79 | 93.54 | 95.95 | 7.41 | 8.47 | 39.74 | 65.12 | 67.98 | 74.59 | 7.38 | 8.49 |
| \$7,000 under \$8,000 | 64.20 | 25.91 | 60.27 | 51.97 | 7.31 | 8.20 | 43.77 | 57.50 | 68.59 | 82.90 | 7.31 | 8.27 |
| \$8,000 under \$9,000 | 65.46 | 57.42 | 81.92 | 76.91 | 6.76 | 7.58 | 42.54 | 46.81 | 99.97 | 99.97 | 6.72 | 7.63 |
| \$9,000 under \$10,000 | 68.85 | 23.23 | 62.59 | 40.71 | 5.97 | 7.06 | 39.22 | 37.59 | 97.17 | 84.65 | 6.03 | 7.13 |
| \$10,000 under \$11,000 | 86.97 | 93.32 | 66.30 | 46.80 | 5.94 | 7.37 | 33.49 | 55.32 | 99.89 | 99.89 | 6.01 | 7.44 |
| \$11,000 under \$12,000 | 55.86 | 65.45 | 65.31 | 49.75 | 6.00 | 7.82 | 35.62 | 42.94 | 73.87 | 64.08 | 6.04 | 7.89 |
| \$12,000 under \$13,000 | 74.66 | 74.50 | 88.13 | 56.65 | 5.46 | 6.80 | 28.64 | 36.99 | 68.49 | 93.42 | 5.47 | 6.87 |
| \$13,000 under \$14,000 | 84.32 | 67.47 | 76.17 | 48.67 | 5.81 | 6.52 | 23.19 | 38.79 | 60.58 | 65.94 | 5.85 | 6.53 |
| \$14,000 under \$15,000 | 99.51 | 99.51 | 55.65 | 58.86 | 5.96 | 7.04 | 30.10 | 34.85 | 86.56 | 97.13 | 5.97 | 7.17 |
| \$15,000 under \$16,000 | 4.51 | 4.51 | 81.42 | 58.41 | 5.83 | 7.47 | 29.68 | 48.50 | 70.71 | 97.32 | 5.85 | 7.34 |
| \$16,000 under \$17,000 | 65.47 | 65.91 | 65.25 | 56.46 | 5.54 | 6.56 | 24.03 | 36.54 | 54.61 | 58.70 | 5.62 | 6.63 |
| \$17,000 under \$18,000 | 93.79 | 66.76 | 56.41 | 40.26 | 6.08 | 7.59 | 34.43 | 27.41 | 99.88 | 99.88 | 6.04 | 7.68 |
| \$18,000 under \$19,000 | 63.25 | 44.42 | 64.68 | 45.83 | 5.60 | 6.91 | 29.44 | 40.26 | 85.07 | 78.69 | 5.81 | 6.97 |
| \$19,000 under \$20,000 | 75.06 | 69.80 | 46.22 | 47.09 | 5.70 | 7.17 | 29.93 | 39.88 | 70.46 | 58.66 | 5.71 | 7.25 |
| \$20,000 under \$25,000 | 30.37 | 28.14 | 27.87 | 31.31 | 2.62 | 3.57 | 11.89 | 20.07 | 35.29 | 49.31 | 2.64 | 3.54 |
| \$25,000 under \$30,000 | 34.59 | 50.41 | 35.17 | 23.69 | 2.92 | 3.90 | 16.89 | 20.77 | 41.13 | 47.30 | 2.95 | 3.96 |
| \$30,000 under \$40,000 | 33.19 | 26.29 | 19.11 | 18.49 | 2.38 | 3.14 | 9.70 | 20.31 | 27.14 | 28.68 | 2.40 | 3.07 |
| \$40,000 under \$50,000 | 21.73 | 19.71 | 24.66 | 32.85 | 3.50 | 4.15 | 12.68 | 20.98 | 47.37 | 44.46 | 3.53 | 4.14 |
| \$50,000 under \$75,000 | 8.69 | 9.12 | 10.64 | 15.63 | 1.75 | 2.05 | 5.01 | 9.69 | 21.22 | 29.15 | 1.78 | 2.05 |
| \$75,000 under \$100,000 | 9.96 | 10.86 | 12.68 | 13.56 | 3.15 | 4.05 | 7.06 | 18.82 | 46.39 | 65.37 | 3.32 | 3.68 |
| \$100,000 under \$200,000 | 4.87 | 5.73 | 5.93 | 7.69 | 1.59 | 2.69 | 3.27 | 9.78 | 32.34 | 46.14 | 1.78 | 2.04 |
| \$200,000 under \$500,000 | 3.85 | 5.75 | 4.53 | 5.40 | 1.65 | 3.46 | 2.65 | 7.54 | 38.01 | 27.30 | 2.06 | 2.39 |
| \$500,000 under \$1,000,000 | .36 | .59 | .32 | 1.08 | .15 | 1.06 | .19 | 1.93 | 2.03 | 5.52 | .21 | .25 |
| \$1,000,000 or more | .55 | .97 | .48 | 1.54 | .24 | 1.37 | .29 | 1.80 | 4.08 | 6.30 | .34 | .44 |
| Total nontaxable returns | .00 | .00 | .00 | .00 | 1.92 | 2.64 | 7.76 | 9.65 | 34.16 | 64.08 | 1.95 | 2.67 |
| All returns, summary: | | | | | | | | | | | | |
| Under \$5,000 | 15.85 | 11.67 | 14.02 | 5.98 | 2.59 | 3.76 | 12.03 | 15.32 | 44.43 | 69.67 | 2.64 | 3.56 |
| \$5,000 under \$10,000 | 37.91 | 22.37 | 45.24 | 33.78 | 2.19 | 2.53 | 13.37 | 16.70 | 45.28 | 46.95 | 2.19 | 2.53 |
| \$10,000 under \$15,000 | 50.92 | 41.61 | 41.87 | 27.48 | 2.27 | 2.81 | 11.73 | 16.10 | 30.60 | 33.08 | 2.29 | 2.83 |
| \$15,000 under \$20,000 | 40.48 | 48.93 | 30.93 | 26.70 | 2.32 | 2.97 | 11.43 | 16.75 | 32.49 | 38.84 | 2.32 | 3.00 |
| \$20,000 or more | 4.68 | 3.02 | 7.15 | 3.67 | 1.05 | 1.28 | 3.52 | 5.50 | 14.92 | 15.78 | 1.08 | 1.29 |

Table J—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amount (percent)]

| Size of adjusted gross income | All other taxes—Continued | | Earned income credit used to offset all other taxes | | Number of returns with no tax liability | Taxpayments | | | | | | | |
|---|-------------------------------------|--------------|---|--------------|---|-------------------|-------------|---------------------|-------------|------------------------|-------------|---|--------------|
| | Social security taxes on tip income | | Number of returns | Amount | | Total | | Income tax withheld | | Estimated tax payments | | Payment with request for extension of filing time | |
| | Number of returns | Amount | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | | | (26) | (27) | | | | | | | | | |
| All returns, total | 11.98 | 18.14 | 3.02 | 3.37 | .73 | .10 | .16 | .13 | .20 | 1.03 | .78 | 3.33 | 1.72 |
| No adjusted gross income | 71.03 | 94.83 | 11.72 | 13.18 | 4.02 | 4.97 | 5.24 | 6.16 | 7.38 | 9.64 | 8.16 | 22.36 | 11.66 |
| \$1 under \$1,000 | .00 | .00 | .00 | 21.28 | 2.44 | 2.64 | 2.44 | 2.67 | 5.04 | 19.34 | 21.13 | 68.44 | 84.66 |
| \$1,000 under \$2,000 | 70.73 | 90.98 | 14.58 | 23.47 | 2.07 | 2.17 | 2.63 | 2.19 | 2.64 | 17.92 | 21.38 | 52.82 | 43.98 |
| \$2,000 under \$3,000 | 54.02 | 59.18 | 11.63 | 11.54 | 2.04 | 2.11 | 2.80 | 2.14 | 2.61 | 13.18 | 27.82 | 28.72 | 32.20 |
| \$3,000 under \$4,000 | 81.43 | 83.65 | 10.88 | 10.81 | 3.06 | 2.28 | 2.86 | 2.33 | 2.78 | 10.79 | 24.19 | 33.55 | 33.34 |
| \$4,000 under \$5,000 | 57.49 | 63.30 | 8.47 | 8.76 | 3.88 | 2.39 | 2.99 | 2.45 | 2.77 | 9.51 | 30.75 | 32.34 | 31.20 |
| \$5,000 under \$6,000 | 61.57 | 80.14 | 7.59 | 7.83 | 3.74 | 2.31 | 2.66 | 2.38 | 2.71 | 9.42 | 13.53 | 50.68 | 58.72 |
| \$6,000 under \$7,000 | 48.00 | 41.15 | 8.06 | 8.43 | 4.12 | 2.29 | 2.54 | 2.40 | 2.64 | 7.60 | 9.98 | 33.76 | 36.59 |
| \$7,000 under \$8,000 | 65.68 | 67.02 | 8.79 | 9.48 | 4.95 | 2.24 | 2.46 | 2.36 | 2.57 | 7.33 | 8.15 | 34.23 | 43.61 |
| \$8,000 under \$9,000 | 52.21 | 69.02 | 10.09 | 10.88 | 6.99 | 2.29 | 2.51 | 2.41 | 2.63 | 7.36 | 7.59 | 35.16 | 29.66 |
| \$9,000 under \$10,000 | 49.21 | 54.80 | 14.19 | 14.96 | 10.58 | 2.31 | 2.51 | 2.44 | 2.64 | 6.87 | 6.97 | 31.37 | 38.94 |
| \$10,000 under \$11,000 | 58.56 | 61.35 | .00 | .00 | 14.00 | 2.11 | 2.30 | 2.26 | 2.45 | 6.57 | 6.90 | 34.05 | 40.29 |
| \$11,000 under \$12,000 | 48.44 | 66.62 | .00 | .00 | 17.77 | 2.23 | 2.44 | 2.36 | 2.57 | 7.18 | 7.47 | 29.47 | 37.96 |
| \$12,000 under \$13,000 | 53.20 | 52.20 | .00 | .00 | 19.10 | 2.23 | 2.42 | 2.36 | 2.55 | 6.81 | 7.22 | 29.78 | 33.77 |
| \$13,000 under \$14,000 | 53.64 | 57.25 | .00 | .00 | 21.74 | 2.29 | 2.51 | 2.45 | 2.63 | 6.71 | 8.52 | 29.72 | 30.45 |
| \$14,000 under \$15,000 | 58.98 | 82.25 | .00 | .00 | 24.88 | 2.41 | 2.59 | 2.54 | 2.74 | 7.29 | 7.59 | 25.10 | 34.19 |
| \$15,000 under \$16,000 | 53.37 | 62.57 | .00 | .00 | 28.58 | 2.17 | 2.37 | 2.29 | 2.50 | 6.75 | 7.28 | 23.66 | 33.86 |
| \$16,000 under \$17,000 | 63.71 | 66.73 | .00 | .00 | 28.46 | 2.26 | 2.44 | 2.39 | 2.57 | 6.95 | 7.87 | 24.41 | 29.50 |
| \$17,000 under \$18,000 | 60.70 | 78.76 | .00 | .00 | 30.40 | 2.31 | 2.49 | 2.44 | 2.62 | 7.06 | 7.99 | 25.39 | 34.74 |
| \$18,000 under \$19,000 | 54.05 | 52.88 | .00 | .00 | 37.53 | 2.34 | 2.51 | 2.44 | 2.63 | 7.47 | 8.39 | 28.63 | 36.43 |
| \$19,000 under \$20,000 | 65.18 | 56.02 | .00 | .00 | 31.60 | 2.39 | 2.58 | 2.50 | 2.72 | 7.31 | 8.13 | 27.20 | 35.51 |
| \$20,000 under \$25,000 | 41.14 | 46.15 | .00 | .00 | 18.77 | .83 | 1.13 | .89 | .99 | 3.45 | 4.09 | 14.59 | 17.84 |
| \$25,000 under \$30,000 | 25.59 | 40.02 | .00 | .00 | 28.99 | 1.13 | 1.21 | 1.18 | 1.27 | 3.87 | 4.56 | 14.67 | 17.81 |
| \$30,000 under \$40,000 | 38.46 | 48.86 | .00 | .00 | 18.53 | | | | | | | | |
| \$40,000 under \$50,000 | 75.92 | 74.56 | .00 | .00 | 28.83 | | | | | | | | |
| \$50,000 under \$75,000 | 49.69 | 75.11 | .00 | .00 | 16.93 | | | | | | | | |
| \$75,000 under \$100,000 | 84.59 | 72.92 | .00 | .00 | 31.59 | | | | | | | | |
| \$100,000 under \$200,000 | 33.63 | 75.79 | .00 | .00 | 20.71 | | | | | | | | |
| \$200,000 under \$500,000 | 38.96 | 67.18 | .00 | .00 | 1.81 | | | | | | | | |
| \$500,000 under \$1,000,000 | .00 | .00 | .00 | .00 | .00 | | | | | | | | |
| \$1,000,000 or more | .00 | .00 | .00 | .00 | .00 | | | | | | | | |
| Taxable returns, total | 13.44 | 15.69 | 34.68 | 30.28 | .00 | .20 | .16 | .23 | .21 | 1.08 | .78 | 3.48 | 1.73 |
| No adjusted gross income | 89.33 | 91.97 | 40.66 | 36.90 | .00 | 12.98 | 7.36 | 18.17 | 11.54 | 15.87 | 13.03 | 23.86 | 11.40 |
| \$1 under \$1,000 | .00 | .00 | .00 | .00 | .00 | 91.90 | 69.70 | 65.80 | 56.69 | 91.90 | 75.33 | 90 | 90 |
| \$1,000 under \$2,000 | .00 | .00 | 95.29 | 95.29 | .00 | 35.61 | 54.83 | 54.51 | 62.99 | 45.45 | 77.80 | 50.18 | 70.52 |
| \$2,000 under \$3,000 | .00 | .00 | .00 | .00 | .00 | 16.75 | 21.46 | 22.64 | 34.65 | 25.46 | 28.46 | 61.43 | 53.41 |
| \$3,000 under \$4,000 | 91.88 | 91.88 | 94.67 | 94.67 | .00 | 3.28 | 3.59 | 3.32 | 3.63 | 19.92 | 21.01 | 56.57 | 52.12 |
| \$4,000 under \$5,000 | 99.89 | 99.89 | 69.51 | 68.27 | .00 | 2.90 | 3.17 | 2.94 | 3.19 | 14.60 | 23.60 | 28.54 | 35.84 |
| \$5,000 under \$6,000 | 99.97 | 99.97 | .00 | .00 | .00 | 2.85 | 3.07 | 2.93 | 3.12 | 11.69 | 15.46 | 71.37 | 79.49 |
| \$6,000 under \$7,000 | 95.51 | 61.63 | .00 | .00 | .00 | 2.76 | 2.98 | 2.89 | 3.08 | 9.30 | 11.27 | 45.24 | 50.28 |
| \$7,000 under \$8,000 | 69.97 | 70.49 | .00 | .00 | .00 | 2.56 | 2.75 | 2.70 | 2.87 | 8.23 | 9.20 | 28.87 | 48.01 |
| \$8,000 under \$9,000 | 61.22 | 46.12 | 96.09 | 96.09 | .00 | 2.47 | 2.67 | 2.59 | 2.78 | 8.06 | 8.40 | 41.27 | 38.51 |
| \$9,000 under \$10,000 | 49.21 | 54.80 | .00 | .00 | .00 | 2.39 | 2.56 | 2.52 | 2.69 | 7.26 | 7.41 | 41.75 | 48.41 |
| \$10,000 under \$11,000 | 58.56 | 61.35 | .00 | .00 | .00 | 2.16 | 2.34 | 2.30 | 2.48 | 6.89 | 7.26 | 40.84 | 46.21 |
| \$11,000 under \$12,000 | 55.39 | 69.95 | .00 | .00 | .00 | 2.27 | 2.46 | 2.39 | 2.59 | 7.38 | 7.74 | 31.72 | 40.20 |
| \$12,000 under \$13,000 | 53.20 | 52.20 | .00 | .00 | .00 | 2.44 | 2.44 | 2.38 | 2.57 | 7.02 | 7.51 | 31.43 | 36.21 |
| \$13,000 under \$14,000 | 53.64 | 57.25 | .00 | .00 | .00 | 2.32 | 2.53 | 2.47 | 2.65 | 6.87 | 8.77 | 32.10 | 33.11 |
| \$14,000 under \$15,000 | 58.98 | 82.25 | .00 | .00 | .00 | 2.44 | 2.62 | 2.57 | 2.76 | 7.49 | 7.78 | 26.61 | 37.49 |
| \$15,000 under \$16,000 | 53.37 | 62.57 | .00 | .00 | .00 | 2.19 | 2.38 | 2.30 | 2.50 | 6.93 | 7.50 | 24.39 | 34.58 |
| \$16,000 under \$17,000 | 63.71 | 66.73 | .00 | .00 | .00 | 2.28 | 2.46 | 2.40 | 2.59 | 7.09 | 8.05 | 25.46 | 31.49 |
| \$17,000 under \$18,000 | 60.70 | 78.76 | .00 | .00 | .00 | 2.32 | 2.50 | 2.45 | 2.63 | 7.19 | 8.12 | 25.64 | 34.78 |
| \$18,000 under \$19,000 | 54.05 | 52.88 | .00 | .00 | .00 | 2.35 | 2.52 | 2.45 | 2.63 | 7.62 | 8.53 | 29.65 | 38.27 |
| \$19,000 under \$20,000 | 65.18 | 56.02 | .00 | .00 | .00 | 2.40 | 2.59 | 2.51 | 2.73 | 7.39 | 8.23 | 29.38 | 37.29 |
| \$20,000 under \$25,000 | 33.00 | 48.27 | .00 | .00 | .00 | .84 | .93 | .89 | .99 | 3.48 | 4.07 | 14.92 | 18.22 |
| \$25,000 under \$30,000 | 25.59 | 40.02 | .00 | .00 | .00 | 1.13 | 1.21 | 1.18 | 1.27 | 3.89 | 4.58 | 14.74 | 17.86 |
| \$30,000 under \$40,000 | 38.63 | 49.18 | .00 | .00 | .00 | .64 | .72 | .69 | .78 | 2.83 | 3.43 | 10.72 | 12.75 |
| \$40,000 under \$50,000 | 75.92 | 74.56 | .00 | .00 | .00 | 1.56 | 1.63 | 1.65 | 1.74 | 3.72 | 4.35 | 11.66 | 14.49 |
| \$50,000 under \$75,000 | 49.69 | 75.11 | .00 | .00 | .00 | .58 | .70 | .72 | .88 | 1.60 | 1.97 | 4.97 | 6.48 |
| \$75,000 under \$100,000 | 84.59 | 72.92 | .00 | .00 | .00 | 1.88 | 2.05 | 2.19 | 2.52 | 2.78 | 3.35 | 7.38 | 9.17 |
| \$100,000 under \$200,000 | 33.63 | 75.79 | .00 | .00 | .00 | .46 | .71 | .76 | 1.12 | 1.10 | 1.55 | 3.40 | 4.67 |
| \$200,000 under \$500,000 | 38.96 | 67.18 | .00 | .00 | .00 | .59 | .85 | .92 | 1.37 | 1.03 | 1.50 | 2.78 | 3.61 |
| \$500,000 under \$1,000,000 | .00 | .00 | .00 | .00 | .00 | .08 | .09 | .10 | .14 | .09 | .12 | .21 | .26 |
| \$1,000,000 or more | .00 | .00 | .00 | .00 | .00 | .16 | .51 | .19 | .32 | .18 | .80 | .33 | .55 |
| Total nontaxable returns | 26.67 | 57.54 | 3.02 | 3.37 | .73 | .79 | 1.63 | .82 | 1.65 | 3.88 | 6.63 | 11.71 | 12.76 |
| All returns, summary: | | | | | | | | | | | | | |
| Under \$5,000 | 35.17 | 75.10 | 4.72 | 5.12 | .87 | .75 | 1.39 | .77 | 1.30 | 5.02 | 9.80 | 14.31 | 10.24 |
| \$5,000 under \$10,000 | 25.87 | 34.36 | 4.03 | 4.49 | 2.15 | .82 | .98 | .87 | 1.03 | 3.28 | 3.80 | 16.34 | 18.31 |
| \$10,000 under \$15,000 | 26.33 | 29.66 | .00 | .00 | .00 | 8.19 | .36 | .59 | .48 | .67 | 2.97 | 3.38 | 14.08 |
| \$15,000 under \$20,000 | 29.62 | 38.61 | .00 | .00 | .00 | 13.67 | .38 | .58 | .48 | .66 | 3.05 | 3.48 | 12.17 |
| \$20,000 or more | 19.71 | 24.10 | .00 | .00 | .00 | 10.02 | .13 | .19 | .19 | 1.22 | .84 | 3.65 | 1.76 |

Individual Returns/1980

Table J—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

| Size of adjusted gross income | Taxpayments—Continued | | | | | | | | Earned income credit, refundable portion | | Advance earned income credit payments | |
|---------------------------------|---------------------------------------|--------------|---|-------------|--|--------------|-------------------|--------------|--|-------------|---------------------------------------|--------------|
| | Excess social security taxes withheld | | Credit for tax on certain gasoline, fuel, and oil | | Credit from regulated investment companies | | 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 | | | | |
| | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) |
| All returns, total | 2.71 | 3.14 | 3.21 | 4.19 | 17.03 | 14.38 | 17.67 | 26.94 | 1.76 | 2.09 | 24.52 | 33.77 |
| No adjusted gross income | 19.47 | 11.63 | 10.20 | 12.69 | 35.86 | 28.69 | 55.05 | 54.24 | 11.72 | 16.32 | 99.48 | 99.48 |
| \$1 under \$1,000 | 7.87 | 7.87 | 27.58 | 26.53 | .00 | .00 | 54.73 | 77.13 | 9.28 | 12.05 | 70.07 | 98.81 |
| \$1,000 under \$2,000 | 92.75 | 93.83 | 26.87 | 33.47 | 99.95 | 99.95 | 45.04 | 77.55 | 6.82 | 7.28 | .00 | .00 |
| \$2,000 under \$3,000 | .00 | .00 | 21.65 | 28.04 | .00 | .00 | 44.04 | 49.44 | 5.72 | 6.12 | 99.97 | 99.97 |
| \$3,000 under \$4,000 | 85.79 | 81.69 | 24.17 | 28.82 | .00 | .00 | 53.28 | 76.44 | 5.64 | 6.04 | .00 | .00 |
| \$4,000 under \$5,000 | 87.84 | 81.69 | 24.99 | 33.63 | .00 | .00 | 52.95 | 83.81 | 5.23 | 5.68 | 57.74 | 89.80 |
| \$5,000 under \$6,000 | 77.11 | 74.57 | 19.60 | 27.89 | .00 | .00 | 41.64 | 72.14 | 4.59 | 5.01 | 99.98 | 99.98 |
| \$6,000 under \$7,000 | 14.99 | 14.99 | 22.82 | 30.89 | .00 | .00 | 44.13 | 64.52 | 4.79 | 5.41 | 80.48 | 98.28 |
| \$7,000 under \$8,000 | 97.01 | 99.89 | 20.29 | 22.58 | 99.88 | 99.88 | 40.93 | 52.38 | 5.52 | 6.28 | 70.90 | 71.98 |
| \$8,000 under \$9,000 | 61.08 | 58.02 | 24.36 | 33.05 | .00 | .00 | 76.80 | 61.49 | 8.07 | 9.38 | 57.74 | 69.78 |
| \$9,000 under \$10,000 | 95.80 | 94.96 | 22.51 | 26.82 | 78.94 | 87.70 | 44.25 | 52.19 | 13.85 | 16.08 | 82.35 | 96.93 |
| \$10,000 under \$11,000 | 64.66 | 67.15 | 19.76 | 24.54 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$11,000 under \$12,000 | 68.96 | 74.61 | 18.64 | 26.30 | 99.89 | 99.89 | 13.26 | 14.68 | .00 | .00 | .00 | .00 |
| \$12,000 under \$13,000 | 93.40 | 79.79 | 19.30 | 27.01 | .00 | .00 | 99.62 | 99.82 | .00 | .00 | 99.77 | 99.77 |
| \$13,000 under \$14,000 | 82.23 | 95.96 | 20.55 | 26.92 | 99.88 | 99.88 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$14,000 under \$15,000 | 73.48 | 48.23 | 20.57 | 23.87 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$15,000 under \$16,000 | .00 | .00 | 20.63 | 22.57 | 99.97 | 99.97 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$16,000 under \$17,000 | 46.78 | 37.74 | 23.67 | 22.57 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$17,000 under \$18,000 | 64.50 | 96.81 | 19.95 | 27.32 | 99.97 | 99.97 | .00 | .00 | .00 | .00 | 99.97 | 99.97 |
| \$18,000 under \$19,000 | 60.02 | 62.79 | 21.18 | 24.29 | 99.43 | 97.28 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$19,000 under \$20,000 | 53.40 | 47.98 | 24.79 | 34.80 | 81.45 | 88.82 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$20,000 under \$25,000 | 17.52 | 23.81 | 10.00 | 12.72 | 63.71 | 72.85 | .00 | .00 | .00 | .00 | 99.87 | 99.87 |
| \$25,000 under \$30,000 | 8.90 | 11.37 | 11.93 | 14.74 | 46.31 | 88.09 | .00 | .00 | .00 | .00 | 98.90 | 99.03 |
| \$30,000 under \$40,000 | 4.90 | 6.41 | 8.94 | 12.02 | 57.81 | 74.42 | 99.92 | 99.92 | .00 | .00 | 99.74 | 99.74 |
| \$40,000 under \$50,000 | 7.07 | 9.40 | 14.92 | 20.77 | 79.19 | 65.98 | 99.71 | 99.71 | .00 | .00 | .00 | .00 |
| \$50,000 under \$75,000 | 3.76 | 5.15 | 7.28 | 12.12 | 22.09 | 42.61 | 99.85 | 99.85 | .00 | .00 | 82.55 | 83.93 |
| \$75,000 under \$100,000 | 6.83 | 8.67 | 13.17 | 18.94 | 33.18 | 57.09 | 98.58 | 98.58 | .00 | .00 | 99.51 | 99.51 |
| \$100,000 under \$200,000 | 3.30 | 4.29 | 6.82 | 10.33 | 15.00 | 47.16 | 49.99 | 66.83 | .00 | .00 | .00 | .00 |
| \$200,000 under \$500,000 | 2.89 | 3.77 | 6.05 | 12.95 | 12.99 | 28.58 | 52.67 | 50.44 | .00 | .00 | .00 | .00 |
| \$500,000 under \$1,000,000 | .21 | .27 | .41 | .88 | .70 | 17.87 | 15.03 | 4.51 | .00 | .00 | .00 | .00 |
| \$1,000,000 or more | .34 | .49 | .61 | 1.13 | .71 | 2.06 | .00 | .00 | .00 | .00 | .00 | .00 |
| Taxable returns, total | 2.73 | 3.17 | 4.05 | 4.80 | 17.52 | 14.55 | 42.07 | 47.18 | .00 | .00 | 35.58 | 44.54 |
| No adjusted gross income | 24.04 | 20.77 | 26.40 | 21.50 | 5.03 | 8.93 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$1 under \$1,000 | 7.87 | 7.87 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$1,000 under \$2,000 | 4.44 | 4.44 | 6.67 | .54 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$2,000 under \$3,000 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$3,000 under \$4,000 | .00 | .00 | 72.31 | 60.51 | .00 | .00 | 94.67 | 94.67 | .00 | .00 | .00 | .00 |
| \$4,000 under \$5,000 | .00 | .00 | 55.37 | 56.95 | .00 | .00 | .00 | .00 | .00 | .00 | 99.98 | 99.98 |
| \$5,000 under \$6,000 | 77.11 | 74.57 | 55.35 | 77.33 | .00 | .00 | 99.97 | 99.97 | .00 | .00 | .00 | .00 |
| \$6,000 under \$7,000 | .00 | .00 | 52.32 | 54.69 | .00 | .00 | 57.71 | 66.99 | .00 | .00 | .00 | .00 |
| \$7,000 under \$8,000 | .00 | .00 | 31.53 | 35.01 | 99.88 | 99.88 | .00 | .00 | .00 | .00 | 99.97 | 99.97 |
| \$8,000 under \$9,000 | 61.08 | 58.02 | 32.77 | 42.18 | .00 | .00 | .00 | .00 | .00 | .00 | 57.74 | 69.78 |
| \$9,000 under \$10,000 | 95.80 | 94.96 | 32.85 | 42.04 | 78.94 | 87.70 | 57.11 | 71.68 | .00 | .00 | 82.35 | 96.93 |
| \$10,000 under \$11,000 | 64.66 | 67.15 | 28.74 | 30.58 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$11,000 under \$12,000 | 95.50 | 90.61 | 24.03 | 26.55 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$12,000 under \$13,000 | 88.87 | 92.44 | 23.03 | 34.21 | .00 | .00 | 99.87 | 99.87 | .00 | .00 | .00 | .00 |
| \$13,000 under \$14,000 | 85.70 | 99.03 | 23.88 | 31.50 | 99.88 | 99.88 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$14,000 under \$15,000 | 74.62 | 70.59 | 25.56 | 28.81 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$15,000 under \$16,000 | .00 | .00 | 23.60 | 27.49 | 99.97 | 99.97 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$16,000 under \$17,000 | 46.98 | 39.09 | 28.32 | 26.90 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$17,000 under \$18,000 | 64.68 | 97.12 | 23.63 | 34.50 | 99.97 | 99.97 | .00 | .00 | .00 | .00 | 99.97 | 99.97 |
| \$18,000 under \$19,000 | 60.75 | 63.31 | 23.32 | 26.89 | 99.43 | 97.28 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$19,000 under \$20,000 | 54.35 | 55.00 | 28.23 | 32.88 | 81.45 | 88.82 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$20,000 under \$25,000 | 17.52 | 23.90 | 10.51 | 12.94 | 63.71 | 72.85 | .00 | .00 | .00 | .00 | 99.87 | 99.87 |
| \$25,000 under \$30,000 | 8.93 | 11.49 | 12.48 | 15.78 | 46.31 | 88.09 | .00 | .00 | .00 | .00 | 98.90 | 99.24 |
| \$30,000 under \$40,000 | 4.91 | 6.43 | 9.19 | 12.31 | 57.81 | 74.42 | 99.92 | 99.92 | .00 | .00 | 99.74 | 99.74 |
| \$40,000 under \$50,000 | 7.09 | 9.44 | 15.22 | 21.48 | 79.19 | 65.98 | .00 | .00 | .00 | .00 | .00 | .00 |
| \$50,000 under \$75,000 | 3.78 | 5.18 | 7.37 | 12.43 | 22.09 | 42.61 | 99.85 | 99.85 | .00 | .00 | 82.55 | 83.93 |
| \$75,000 under \$100,000 | 6.84 | 8.69 | 13.18 | 19.04 | 33.18 | 57.09 | 98.58 | 98.58 | .00 | .00 | 99.51 | 99.51 |
| \$100,000 under \$200,000 | 3.31 | 4.30 | 6.85 | 9.80 | 15.08 | 47.24 | 58.07 | 90.95 | .00 | .00 | .00 | .00 |
| \$200,000 under \$500,000 | 2.89 | 3.77 | 6.06 | 12.99 | 12.43 | 28.63 | 54.18 | 69.69 | .00 | .00 | .00 | .00 |
| \$500,000 under \$1,000,000 | .21 | .27 | .41 | .88 | .70 | 17.87 | 15.03 | 4.51 | .00 | .00 | .00 | .00 |
| \$1,000,000 or more | .34 | .49 | .62 | 1.13 | .71 | 2.06 | .00 | .00 | .00 | .00 | .00 | .00 |
| Total nontaxable returns | 20.33 | 17.74 | 5.38 | 6.98 | 72.00 | 49.73 | 19.22 | 30.64 | 1.76 | 2.09 | 33.71 | 48.12 |
| All returns, summary: | | | | | | | | | | | | |
| Under \$5,000 | 18.88 | 11.43 | 7.53 | 9.68 | 93.45 | 36.20 | 26.74 | 36.14 | 2.63 | 3.08 | 40.43 | 66.23 |
| \$5,000 under \$10,000 | 64.80 | 72.80 | 9.69 | 13.00 | 64.78 | 68.48 | 25.10 | 45.24 | 2.56 | 3.02 | 34.23 | 45.98 |
| \$10,000 under \$15,000 | 54.10 | 79.43 | 8.78 | 11.57 | 70.71 | 72.00 | 99.37 | 99.59 | .00 | .00 | 99.77 | 99.77 |
| \$15,000 under \$20,000 | 30.07 | 79.59 | 9.72 | 12.71 | 47.08 | 52.63 | .00 | .00 | .00 | .00 | 99.97 | 99.97 |
| \$20,000 or more | 2.73 | 4.66 | 4.66 | 5.50 | 17.64 | 15.13 | 54.96 | 19.32 | .00 | .00 | 53.48 | 68.20 |

Table J—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued

[Coefficient of variation for number of returns and amount (percent)]

| Size of adjusted gross income | Overpayment | | | | | | Tax due at time of filing | | | | | |
|---------------------------------|-------------------|-------------|-------------------|-------------|--------------------------------|-------------|---------------------------|-------------|----------------------|-------------|------------------------------|-------------|
| | Total | | Refunded | | Credited to 1981 estimated tax | | Total | | Tax paid with amount | | 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 |
| | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) | (61) | (62) |
| All returns, total | .21 | .47 | .21 | .48 | 2.05 | 2.10 | .64 | .66 | .70 | .73 | 1.09 | 1.83 |
| No adjusted gross income | | | | | | | | | | | | |
| \$1 under \$1,000 | 5.02 | 5.87 | 5.23 | 6.26 | 14.00 | 12.51 | 11.47 | 7.86 | 13.28 | 9.59 | 20.37 | 13.29 |
| \$1,000 under \$2,000 | 2.61 | 4.82 | 2.63 | 4.78 | 20.23 | 31.40 | 13.65 | 25.24 | 14.56 | 28.80 | 33.11 | 44.00 |
| \$2,000 under \$3,000 | 2.15 | 2.64 | 2.16 | 2.85 | 23.13 | 27.02 | 7.72 | 8.68 | 8.13 | 9.31 | 22.08 | 24.09 |
| \$3,000 under \$4,000 | 2.10 | 2.69 | 2.11 | 2.56 | 18.46 | 51.40 | 7.99 | 11.32 | 8.53 | 12.39 | 17.88 | 25.52 |
| \$4,000 under \$5,000 | 2.28 | 2.85 | 2.30 | 2.87 | 14.95 | 23.62 | 6.64 | 8.23 | 7.26 | 9.18 | 13.40 | 18.10 |
| \$5,000 under \$6,000 | 2.41 | 3.43 | 2.43 | 3.46 | 14.70 | 18.09 | 5.37 | 7.13 | 5.88 | 8.13 | 10.62 | 13.64 |
| \$6,000 under \$7,000 | 2.35 | 2.95 | 2.37 | 2.95 | 14.25 | 27.37 | 5.33 | 6.00 | 6.02 | 6.84 | 9.28 | 12.21 |
| \$7,000 under \$8,000 | 2.41 | 2.94 | 2.43 | 2.97 | 13.34 | 16.31 | 4.79 | 5.90 | 5.33 | 6.69 | 8.18 | 12.39 |
| \$8,000 under \$9,000 | 2.38 | 2.90 | 2.42 | 2.94 | 11.37 | 16.00 | 4.81 | 6.20 | 5.32 | 7.08 | 8.24 | 12.48 |
| \$9,000 under \$10,000 | 2.48 | 3.02 | 2.51 | 3.06 | 12.57 | 15.07 | 4.71 | 6.20 | 5.26 | 6.66 | 7.62 | 13.93 |
| \$10,000 under \$11,000 | 2.54 | 3.11 | 2.58 | 3.15 | 12.43 | 13.27 | 4.70 | 5.77 | 5.23 | 6.68 | 7.76 | 11.28 |
| \$11,000 under \$12,000 | 2.39 | 3.02 | 2.43 | 3.06 | 13.06 | 15.24 | 4.68 | 5.67 | 5.26 | 6.38 | 7.49 | 11.98 |
| \$12,000 under \$13,000 | 2.54 | 3.28 | 2.58 | 3.32 | 14.53 | 22.30 | 4.82 | 6.11 | 5.42 | 6.87 | 7.75 | 12.14 |
| \$13,000 under \$14,000 | 2.54 | 3.15 | 2.58 | 3.20 | 13.85 | 15.37 | 4.84 | 6.22 | 5.44 | 7.07 | 7.55 | 12.25 |
| \$14,000 under \$15,000 | 2.65 | 3.57 | 2.70 | 3.61 | 13.61 | 18.11 | 4.83 | 6.18 | 5.36 | 6.96 | 7.51 | 13.08 |
| \$15,000 under \$16,000 | 2.80 | 3.61 | 2.84 | 3.68 | 13.50 | 14.21 | 4.97 | 6.49 | 5.59 | 7.41 | 7.45 | 13.15 |
| \$16,000 under \$17,000 | 2.56 | 3.47 | 2.61 | 3.54 | 13.13 | 14.56 | 4.64 | 6.07 | 5.18 | 6.96 | 6.77 | 11.70 |
| \$17,000 under \$18,000 | 2.68 | 3.43 | 2.72 | 3.48 | 14.07 | 16.44 | 4.64 | 6.09 | 5.13 | 7.04 | 6.84 | 11.52 |
| \$18,000 under \$19,000 | 2.73 | 3.47 | 2.77 | 3.52 | 14.62 | 19.64 | 4.78 | 6.52 | 5.24 | 7.52 | 7.27 | 11.68 |
| \$19,000 under \$20,000 | 2.75 | 3.51 | 2.80 | 3.56 | 14.06 | 17.12 | 4.85 | 6.69 | 5.37 | 7.76 | 7.05 | 11.43 |
| \$20,000 under \$25,000 | 2.84 | 3.74 | 2.89 | 3.75 | 14.23 | 25.75 | 4.75 | 6.79 | 5.31 | 7.74 | 6.87 | 13.55 |
| \$25,000 under \$30,000 | 1.12 | 1.64 | 1.15 | 1.65 | 6.84 | 11.31 | 2.10 | 3.09 | 2.32 | 3.53 | 3.28 | 6.14 |
| \$30,000 under \$40,000 | 1.48 | 2.01 | 1.50 | 2.04 | 7.84 | 10.45 | 2.35 | 3.29 | 2.56 | 3.70 | 3.49 | 7.26 |
| \$40,000 under \$50,000 | 1.10 | 1.69 | 1.13 | 1.72 | 5.91 | 8.35 | 1.56 | 2.41 | 1.70 | 2.64 | 2.43 | 6.09 |
| \$50,000 under \$75,000 | 2.33 | 3.09 | 2.43 | 3.19 | 7.56 | 11.20 | 2.40 | 3.42 | 2.53 | 3.72 | 3.90 | 7.66 |
| \$75,000 under \$100,000 | 1.51 | 2.41 | 1.69 | 2.64 | 3.64 | 5.18 | 1.04 | 1.69 | 1.11 | 1.82 | 2.15 | 5.05 |
| \$100,000 under \$200,000 | 3.46 | 4.65 | 3.99 | 5.21 | 6.02 | 8.04 | 2.35 | 3.10 | 2.46 | 3.30 | 4.45 | 8.85 |
| \$200,000 under \$500,000 | 1.86 | 3.29 | 2.42 | 4.31 | 2.94 | 4.54 | .85 | 1.52 | .92 | 1.62 | 2.47 | 5.16 |
| \$500,000 under \$1,000,000 | 1.97 | 3.17 | 2.68 | 4.59 | 2.63 | 3.91 | .95 | 1.67 | 1.01 | 1.75 | 2.79 | 6.48 |
| \$1,000,000 or more | .19 | .27 | .33 | .45 | .21 | .31 | .10 | .19 | .10 | .16 | .28 | 1.73 |
| | .32 | .76 | .56 | 1.15 | .35 | .90 | .19 | .38 | .19 | .38 | .51 | 1.63 |
| Taxable returns, total | .33 | .51 | .34 | .53 | 2.24 | 2.18 | .66 | .67 | .73 | .73 | 1.11 | 1.86 |
| No adjusted gross income | | | | | | | | | | | | |
| \$1 under \$1,000 | 15.36 | 11.31 | 16.59 | 11.46 | 26.39 | 34.68 | 17.87 | 9.37 | 21.11 | 11.11 | 25.30 | 16.22 |
| \$1,000 under \$2,000 | 92.19 | 83.52 | 95.10 | 84.91 | 94.67 | 94.67 | 98.42 | 93.42 | 98.47 | 97.24 | .00 | .00 |
| \$2,000 under \$3,000 | 69.17 | 66.36 | 69.58 | 67.60 | 67.70 | 68.06 | 12.18 | 15.33 | 12.78 | 16.29 | 37.82 | 44.89 |
| \$3,000 under \$4,000 | 24.26 | 30.60 | 31.13 | 40.41 | 35.94 | 38.41 | 13.48 | 18.81 | 13.91 | 20.07 | 31.60 | 47.23 |
| \$4,000 under \$5,000 | 3.35 | 3.74 | 3.35 | 3.74 | 35.77 | 32.70 | 8.25 | 10.57 | 9.08 | 11.73 | 16.62 | 24.08 |
| \$5,000 under \$6,000 | 2.99 | 3.41 | 3.01 | 3.42 | 24.49 | 37.40 | 5.89 | 7.95 | 6.47 | 9.04 | 11.25 | 15.12 |
| \$6,000 under \$7,000 | 2.99 | 3.44 | 3.02 | 3.46 | 20.18 | 28.93 | 5.71 | 6.49 | 6.50 | 7.45 | 9.72 | 12.87 |
| \$7,000 under \$8,000 | 2.99 | 3.60 | 3.01 | 3.61 | 20.69 | 24.78 | 5.24 | 6.27 | 5.84 | 7.09 | 9.04 | 13.19 |
| \$8,000 under \$9,000 | 2.76 | 3.33 | 2.81 | 3.36 | 13.81 | 20.88 | 5.28 | 6.79 | 5.85 | 7.80 | 8.81 | 13.37 |
| \$9,000 under \$10,000 | 2.69 | 3.27 | 2.73 | 3.31 | 14.68 | 18.61 | 5.01 | 6.68 | 5.59 | 7.12 | 8.15 | 15.26 |
| \$10,000 under \$11,000 | 2.64 | 3.17 | 2.67 | 3.20 | 14.37 | 15.66 | 4.88 | 6.06 | 5.41 | 6.95 | 8.15 | 12.17 |
| \$11,000 under \$12,000 | 2.45 | 3.05 | 2.48 | 3.08 | 14.59 | 17.56 | 4.83 | 5.90 | 5.43 | 6.64 | 7.70 | 12.43 |
| \$12,000 under \$13,000 | 2.57 | 3.25 | 2.61 | 3.27 | 15.57 | 25.85 | 4.93 | 6.28 | 5.55 | 7.08 | 7.86 | 12.42 |
| \$13,000 under \$14,000 | 2.58 | 3.20 | 2.62 | 3.24 | 14.97 | 16.88 | 4.93 | 6.37 | 5.54 | 7.23 | 7.66 | 12.59 |
| \$14,000 under \$15,000 | 2.68 | 3.64 | 2.73 | 3.68 | 14.32 | 19.93 | 4.92 | 6.32 | 5.46 | 7.12 | 7.58 | 13.30 |
| \$15,000 under \$16,000 | 2.83 | 3.63 | 2.87 | 3.69 | 14.18 | 14.96 | 5.08 | 6.67 | 5.73 | 7.64 | 7.51 | 13.43 |
| \$16,000 under \$17,000 | 2.58 | 3.34 | 2.62 | 3.40 | 13.75 | 15.56 | 4.70 | 6.19 | 5.24 | 7.05 | 6.86 | 12.13 |
| \$17,000 under \$18,000 | 2.70 | 3.46 | 2.74 | 3.51 | 14.78 | 16.49 | 4.70 | 6.21 | 5.21 | 7.21 | 6.91 | 11.66 |
| \$18,000 under \$19,000 | 2.75 | 3.42 | 2.78 | 3.46 | 15.38 | 21.12 | 4.85 | 6.66 | 5.33 | 7.72 | 7.30 | 11.74 |
| \$19,000 under \$20,000 | 2.77 | 3.52 | 2.82 | 3.56 | 14.48 | 17.57 | 4.90 | 6.78 | 5.43 | 7.95 | 7.09 | 11.61 |
| \$20,000 under \$25,000 | 2.86 | 3.76 | 2.91 | 3.77 | 14.53 | 26.61 | 4.79 | 6.87 | 5.37 | 7.85 | 6.89 | 13.60 |
| \$25,000 under \$30,000 | 1.13 | 1.61 | 1.15 | 1.62 | 6.98 | 11.66 | 2.12 | 3.12 | 2.34 | 3.56 | 3.29 | 6.20 |
| \$30,000 under \$40,000 | 1.48 | 2.02 | 1.51 | 2.05 | 7.96 | 10.72 | 2.36 | 3.30 | 2.57 | 3.71 | 3.50 | 7.29 |
| \$40,000 under \$50,000 | 1.10 | 1.68 | 1.13 | 1.71 | 5.93 | 8.38 | 1.57 | 2.42 | 1.71 | 2.65 | 2.43 | 6.11 |
| \$50,000 under \$75,000 | 2.34 | 3.11 | 2.44 | 3.21 | 7.61 | 11.38 | 2.40 | 3.42 | 2.53 | 3.73 | 3.90 | 7.68 |
| \$75,000 under \$100,000 | 1.52 | 2.37 | 1.70 | 2.60 | 3.65 | 5.21 | 1.04 | 1.70 | 1.11 | 1.82 | 2.15 | 5.06 |
| \$100,000 under \$200,000 | 3.48 | 4.68 | 4.02 | 5.25 | 6.03 | 8.05 | 2.35 | 3.10 | 2.46 | 3.30 | 4.45 | 8.85 |
| \$200,000 under \$500,000 | 1.86 | 3.30 | 2.44 | 4.32 | 2.95 | 4.56 | .85 | 1.52 | .92 | 1.62 | 2.47 | 5.16 |
| \$500,000 under \$1,000,000 | 1.97 | 3.19 | 2.89 | 4.63 | 2.64 | 3.92 | .95 | 1.67 | 1.01 | 1.75 | 2.79 | 6.48 |
| \$1,000,000 or more | .19 | .27 | .33 | .45 | .21 | .31 | .10 | .19 | .10 | .16 | .28 | 1.73 |
| | .32 | .76 | .56 | 1.16 | .36 | .90 | .19 | .37 | .19 | .38 | .51 | 1.63 |
| Total nontaxable returns | .75 | 1.61 | .79 | 1.53 | 5.15 | 8.05 | 2.91 | 4.26 | 3.20 | 5.01 | 5.75 | 7.78 |
| All returns, summary: | | | | | | | | | | | | |
| Under \$5,000 | .71 | 1.51 | .75 | 1.39 | 7.14 | 11.89 | 3.07 | 3.82 | 3.34 | 4.37 | 6.75 | 7.73 |
| \$5,000 under \$10,000 | .75 | 1.51 | .90 | 1.21 | 5.64 | 8.75 | 2.01 | 2.69 | 2.26 | 3.05 | 3.58 | 5.79 |
| \$10,000 under \$15,000 | .30 | 2.14 | .66 | 1.24 | 6.09 | 7.61 | 1.97 | 2.65 | 2.25 | 3.03 | 3.26 | 5.58 |
| \$15,000 under \$20,000 | .36 | 2.48 | .76 | 1.34 | 6.22 | 9.29 | 1.91 | 2.79 | 2.16 | 3.23 | 2.96 | 5.54 |
| \$20,000 or more | .11 | 11.48 | .49 | .79 | 2.56 | 2.36 | .77 | .73 | .84 | .79 | 1.33 | 2.20 |

Individual Returns/1980

Table K—Coefficient of Variation for Sources of Income and Tax Items, by State

[Coefficient of variation for number of returns and amount (percent)]

| State | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Business and profession net profit less loss | | Farm net profit less loss | | Partnership net profit less loss | | Sales of capital assets net gain less loss | |
|-----------------------------------|-------------------|------------------------------------|--------------------|------------|--|------------|---------------------------|--------------|----------------------------------|-------------|--|-------------|
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | | | | | | | | | | | | |
| United States, total | .02 | .09 | .12 | .15 | .15 | .97 | 2.04 | 29.59 | 1.62 | 6.91 | 1.01 | 1.36 |
| Alabama | .35 | .81 | .84 | 1.15 | 1.33 | 7.87 | 14.07 | 37.57 | 15.08 | 42.32 | 9.55 | 13.17 |
| Alaska | .03 | .82 | .57 | .99 | .58 | 11.41 | 26.43 | 33.19 | 8.41 | 553.05 | 6.60 | 10.83 |
| Arizona | .00 | .59 | .84 | 1.13 | 1.01 | 7.82 | 18.22 | 21.06 | 9.36 | 78.35 | 5.57 | 6.82 |
| Arkansas | .11 | .98 | .94 | 1.40 | 1.45 | 6.56 | 9.83 | 48.22 | 13.79 | 52.29 | 8.41 | 9.45 |
| California | .05 | .27 | .39 | .48 | .48 | 3.06 | 10.08 | 42.19 | 4.03 | 41.40 | 2.83 | 3.47 |
| Colorado | .11 | .77 | .84 | 1.13 | .77 | 6.90 | 16.65 | 54.29 | 10.32 | 72.04 | 7.09 | 8.96 |
| Connecticut | .14 | .58 | 1.01 | 1.23 | .82 | 6.45 | 86.84 | 166.02 | 12.92 | 47.85 | 7.76 | 10.13 |
| Delaware | .78 | .98 | 1.46 | 1.63 | 1.22 | 9.44 | 28.55 | 222.99 | 18.05 | 44.77 | 9.98 | 17.26 |
| District of Columbia | 2.21 | 2.89 | 2.47 | 3.26 | 4.90 | 9.10 | 55.35 | 76.59 | 11.02 | 11.59 | 11.50 | 10.68 |
| Florida | .18 | .47 | .80 | 1.12 | .68 | 4.39 | 17.81 | 60.33 | 8.29 | 74.48 | 4.63 | 5.98 |
| Georgia | .13 | .68 | .65 | 1.02 | 1.61 | 7.13 | 17.43 | 26.56 | 12.26 | 55.86 | 8.08 | 10.76 |
| Hawaii | .16 | .77 | .85 | 1.23 | .77 | 5.18 | 27.89 | 85.05 | 8.74 | 48.85 | 6.77 | 10.14 |
| Idaho | .01 | 1.15 | 1.15 | 1.76 | .54 | 6.67 | 10.00 | 734.64 | 11.20 | 35.58 | 6.51 | 10.20 |
| Illinois | .10 | .37 | .55 | .67 | .86 | 4.63 | 11.25 | 68.59 | 7.61 | 44.08 | 4.92 | 7.28 |
| Indiana | .08 | .63 | .74 | .93 | .91 | 7.23 | 12.07 | 247.04 | 14.37 | 40.84 | 7.74 | 10.95 |
| Iowa | .03 | .96 | 1.36 | 1.87 | 1.11 | 7.20 | 7.80 | 23.22 | 13.76 | 23.35 | 6.22 | 11.72 |
| Kansas | .03 | .83 | 1.14 | 1.56 | 1.11 | 7.59 | 9.18 | 65.58 | 13.83 | 47.90 | 7.33 | 11.80 |
| Kentucky | .00 | .81 | .94 | 1.17 | 1.45 | 8.55 | 8.84 | 259.30 | 14.02 | 34.85 | 8.40 | 12.30 |
| Louisiana | .00 | .77 | .86 | 1.26 | 1.49 | 7.05 | 18.44 | 40.37 | 15.67 | 26.58 | 10.50 | 8.87 |
| Maine | .10 | .95 | .81 | 1.45 | .49 | 4.41 | 22.22 | 44.78 | 16.28 | 127.57 | 7.91 | 10.39 |
| Maryland | .40 | .78 | .91 | 1.23 | 1.74 | 7.62 | 26.18 | 61.75 | 11.85 | 30.00 | 7.71 | 12.15 |
| Massachusetts | .14 | .47 | .70 | .94 | .84 | 5.48 | 55.51 | 155.82 | 12.50 | 37.53 | 7.22 | 12.10 |
| Michigan | .09 | .45 | .61 | .74 | 1.24 | 5.62 | 13.64 | 233.78 | 9.16 | 31.41 | 5.88 | 9.15 |
| Minnesota | .00 | .79 | 1.11 | 1.29 | .91 | 7.75 | 11.92 | 83.37 | 12.72 | 65.57 | 6.72 | 11.79 |
| Mississippi | .00 | .84 | .75 | 1.26 | 1.13 | 7.10 | 12.98 | 32.09 | 12.71 | 18.97 | 9.97 | 11.10 |
| Missouri | .00 | .71 | 1.00 | 1.33 | 1.19 | 7.28 | 9.33 | 70.08 | 12.26 | 44.30 | 6.84 | 11.26 |
| Montana | .00 | 1.03 | 1.34 | 1.91 | .58 | 6.28 | 11.12 | 327.69 | 12.28 | 65.63 | 7.03 | 8.92 |
| Nebraska | .25 | 1.14 | 1.34 | 1.81 | 1.20 | 7.36 | 8.61 | 28.91 | 11.62 | 66.47 | 6.93 | 8.63 |
| Nevada | .00 | .78 | .88 | 1.15 | .52 | 6.53 | 26.81 | 24.39 | 10.23 | 39.09 | 7.23 | 6.11 |
| New Hampshire | .00 | .80 | .79 | 1.30 | .50 | 5.05 | 21.97 | 30.51 | 16.24 | 70.49 | 8.27 | 9.87 |
| New Jersey | .08 | .43 | .59 | .71 | 1.02 | 4.38 | 44.03 | 103.10 | 9.81 | 41.01 | 5.96 | 7.91 |
| New Mexico | .16 | .90 | .76 | 1.31 | 7.0 | 6.31 | 12.75 | 33.14 | 9.77 | 40.03 | 6.60 | 9.20 |
| New York | .06 | .28 | .47 | .56 | .62 | 3.29 | 19.26 | 199.26 | 6.93 | 35.39 | 4.08 | 4.33 |
| North Carolina | .00 | .69 | .63 | 1.00 | .98 | 6.82 | 13.43 | 883.29 | 12.66 | 29.27 | 8.03 | 11.52 |
| North Dakota | .17 | 1.55 | 1.66 | 2.54 | .75 | 6.80 | 8.19 | 64.93 | 14.34 | 58.44 | 7.42 | 12.45 |
| Ohio | .11 | .39 | .56 | .68 | .89 | 4.93 | 12.57 | 94.95 | 9.30 | 59.45 | 5.75 | 8.48 |
| Oklahoma | .21 | 1.05 | .99 | 1.33 | .91 | 8.19 | 10.24 | 24.20 | 12.46 | 770.13 | 7.66 | 7.71 |
| Oregon | .00 | .82 | 1.12 | 1.36 | 1.05 | 7.53 | 15.42 | 43.68 | 10.98 | 33.47 | 7.06 | 8.62 |
| Pennsylvania | .08 | .36 | .57 | .70 | .86 | 4.38 | 15.53 | 65.75 | 9.12 | 20.53 | 5.39 | 9.25 |
| Rhode Island | .01 | .80 | .78 | 1.30 | .65 | 4.37 | 42.12 | 105.13 | 16.14 | 248.64 | 9.04 | 9.59 |
| South Carolina | .00 | .73 | .65 | 1.04 | 1.35 | 10.30 | 20.27 | 94.99 | 16.26 | 40.05 | 11.00 | 14.29 |
| South Dakota | .00 | 1.87 | 1.74 | 2.87 | .72 | 6.67 | 7.63 | 43.51 | 14.43 | 41.17 | 6.26 | 11.22 |
| Tennessee | .12 | .67 | .81 | 1.11 | 1.31 | 7.61 | 11.59 | 36.04 | 15.47 | 44.12 | 9.41 | 12.44 |
| Texas | .10 | .37 | .43 | .61 | .49 | 3.98 | 6.71 | 16.65 | 5.91 | 24.09 | 4.13 | 4.55 |
| Utah | .00 | .73 | .68 | 1.08 | .34 | 5.20 | 13.62 | 122.21 | 7.72 | 238.02 | 6.06 | 7.80 |
| Vermont | .02 | 1.22 | .89 | 1.85 | .72 | 6.24 | 18.32 | 106.20 | 14.57 | 40.88 | 7.83 | 13.91 |
| Virginia | .00 | .53 | .71 | .99 | .93 | 8.49 | 17.58 | 73.42 | 11.24 | 27.49 | 7.12 | 11.52 |
| Washington | .00 | .61 | 1.01 | 1.20 | .91 | 7.35 | 18.37 | 402.39 | 10.35 | 32.89 | 6.57 | 10.01 |
| West Virginia | .00 | .72 | .82 | 1.11 | 1.24 | 8.19 | 21.62 | 40.10 | 16.16 | 35.56 | 11.15 | 10.90 |
| Wisconsin | .12 | .61 | .87 | 1.14 | 1.12 | 8.47 | 11.88 | 40.77 | 13.56 | 30.63 | 7.15 | 12.49 |
| Wyoming | .00 | .86 | .82 | 1.26 | .66 | 6.17 | 11.89 | 38.19 | 10.25 | 38.41 | 6.24 | 8.81 |
| Puerto Rico | 11.82 | 8.41 | 11.83 | 8.12 | 1.06 | 26.94 | .00 | .00 | 82.03 | 89.12 | 33.40 | 55.57 |
| U.S. citizens abroad ¹ | 4.43 | 2.58 | 5.31 | 2.50 | 18.55 | 34.02 | 37.54 | 42.25 | 23.33 | 66.41 | 14.40 | 19.61 |

Footnote(s) at end of table.

Table K—Coefficient of Variation for Sources of Income and Tax Items, by State—Continued

[Coefficient of variation for number of returns and amount (percent)]

| State | Sales of property other than capital assets net gain less loss | | Domestic and foreign dividends received | | | | Interest received | | Rent net income less loss | | Royalty net income less loss | |
|-----------------------------|--|---------------|---|-------------|--------------------------|-------------|-------------------|------------|---------------------------|---------------|------------------------------|-------------|
| | Number of returns | Amount | 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 | | | | | | |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| United States, total | 2.69 | 183.78 | .81 | 1.29 | .97 | 1.33 | .34 | .90 | 1.14 | 209.71 | 3.56 | 4.64 |
| Alabama | 23.54 | 74.06 | 7.62 | 13.52 | 8.93 | 13.98 | 3.27 | 7.78 | 10.18 | 130.17 | 31.77 | 29.09 |
| Alaska | 11.99 | 104.34 | 6.30 | 17.53 | 8.29 | 18.89 | 4.58 | 6.94 | 6.16 | 14.34 | 31.43 | 24.37 |
| Arizona | 15.26 | 191.51 | 5.02 | 7.38 | 6.00 | 7.59 | 2.41 | 5.18 | 7.39 | 101.10 | 20.88 | 38.79 |
| Arkansas | 18.33 | 50.29 | 8.51 | 11.77 | 10.13 | 12.11 | 3.26 | 7.09 | 8.93 | 25.57 | 19.71 | 33.11 |
| California | 8.35 | 58.26 | 2.47 | 4.01 | 2.95 | 4.13 | 1.07 | 2.56 | 3.05 | 11.81 | 11.64 | 19.11 |
| Colorado | 17.08 | 999.99 | 6.55 | 9.42 | 7.96 | 9.70 | 2.81 | 6.47 | 8.10 | 67.15 | 23.71 | 25.66 |
| Connecticut | 36.51 | 106.30 | 5.27 | 8.85 | 6.22 | 9.08 | 2.22 | 6.62 | 9.48 | 27.35 | 55.41 | 130.33 |
| Delaware | 27.63 | 32.05 | 6.38 | 7.31 | 7.69 | 7.45 | 4.04 | 9.82 | 13.81 | 77.90 | 47.47 | 40.84 |
| District of Columbia | 36.42 | 97.56 | 9.95 | 6.90 | 9.09 | 6.96 | 6.61 | 10.46 | 14.44 | 27.68 | 31.13 | 42.81 |
| Florida | 14.40 | 156.72 | 3.77 | 5.14 | 4.27 | 5.24 | 1.84 | 3.89 | 6.17 | 42.45 | 24.31 | 37.65 |
| Georgia | 24.08 | 135.11 | 6.68 | 11.93 | 8.07 | 12.28 | 3.16 | 8.02 | 9.17 | 149.03 | 50.26 | 122.27 |
| Hawaii | 19.37 | 130.33 | 5.35 | 8.22 | 6.60 | 8.61 | 3.18 | 5.30 | 7.65 | 37.67 | 43.72 | 61.59 |
| Idaho | 13.35 | 67.31 | 8.35 | 15.73 | 10.42 | 16.45 | 3.71 | 7.85 | 8.23 | 141.29 | 40.33 | 49.38 |
| Illinois | 12.71 | 67.80 | 3.40 | 5.58 | 4.15 | 5.77 | 1.43 | 3.87 | 5.03 | 105.07 | 19.91 | 30.79 |
| Indiana | 20.38 | 95.50 | 5.75 | 9.52 | 6.92 | 9.90 | 2.33 | 6.46 | 8.59 | 31.15 | 31.25 | 45.78 |
| Iowa | 13.73 | 40.28 | 6.33 | 10.36 | 7.84 | 10.79 | 2.19 | 6.85 | 7.75 | 17.95 | 47.02 | 105.14 |
| Kansas | 15.22 | 28.42 | 6.96 | 9.92 | 8.64 | 10.27 | 2.90 | 7.60 | 7.63 | 31.19 | 15.15 | 22.96 |
| Kentucky | 17.17 | 58.94 | 7.41 | 9.13 | 8.68 | 9.38 | 3.21 | 6.93 | 9.21 | 52.99 | 25.49 | 40.33 |
| Louisiana | 26.28 | 93.91 | 8.26 | 9.81 | 10.13 | 10.10 | 3.64 | 8.35 | 8.82 | 24.63 | 16.57 | 20.40 |
| Maine | 15.35 | 41.26 | 5.91 | 9.40 | 7.04 | 9.68 | 3.39 | 7.23 | 9.00 | 46.74 | 47.56 | 296.90 |
| Maryland | 28.45 | 182.56 | 5.30 | 9.24 | 6.25 | 9.62 | 2.38 | 6.66 | 9.00 | 102.65 | 49.86 | 45.30 |
| Massachusetts | 27.47 | 48.20 | 5.10 | 8.50 | 5.84 | 8.74 | 1.83 | 5.56 | 8.50 | 25.75 | 216.07 | 50.33 |
| Michigan | 19.09 | 270.01 | 4.27 | 7.41 | 5.20 | 7.73 | 1.71 | 4.94 | 6.50 | 276.29 | 27.34 | 35.05 |
| Minnesota | 18.18 | 48.66 | 5.84 | 9.19 | 7.20 | 9.54 | 2.22 | 6.96 | 8.97 | 33.19 | 48.69 | 34.32 |
| Mississippi | 18.83 | 45.74 | 7.92 | 12.91 | 9.65 | 13.25 | 3.88 | 7.24 | 9.42 | 28.54 | 17.26 | 21.97 |
| Missouri | 15.69 | 28.80 | 6.08 | 10.76 | 7.46 | 11.12 | 2.19 | 6.26 | 8.64 | 35.23 | 22.21 | 65.75 |
| Montana | 14.07 | 407.62 | 6.88 | 10.99 | 8.55 | 11.43 | 3.48 | 7.11 | 7.35 | 22.09 | 20.94 | 21.75 |
| Nebraska | 12.59 | 28.86 | 6.78 | 10.62 | 8.72 | 10.99 | 2.79 | 7.26 | 8.15 | 21.65 | 25.01 | 39.40 |
| Nevada | 17.29 | 124.12 | 7.25 | 7.67 | 8.90 | 7.79 | 4.12 | 6.12 | 8.41 | 28.24 | 36.50 | 39.79 |
| New Hampshire | 13.70 | 152.96 | 6.06 | 10.39 | 7.55 | 10.63 | 3.43 | 7.81 | 10.01 | 28.03 | 35.26 | 62.50 |
| New Jersey | 32.72 | 286.52 | 3.84 | 6.45 | 4.51 | 6.68 | 1.75 | 4.54 | 6.85 | 40.38 | 27.74 | 191.07 |
| New Mexico | 14.83 | 52.22 | 6.13 | 8.22 | 7.31 | 8.52 | 3.53 | 6.00 | 7.21 | 58.35 | 16.70 | 17.81 |
| New York | 19.30 | 29.83 | 2.88 | 4.10 | 3.34 | 4.20 | 1.16 | 3.12 | 5.10 | 27.07 | 18.17 | 277.42 |
| North Carolina | 26.22 | 96.90 | 5.97 | 8.51 | 6.77 | 8.80 | 2.85 | 7.00 | 8.94 | 26.89 | 42.69 | 70.97 |
| North Dakota | 14.42 | 38.52 | 8.12 | 20.49 | 10.58 | 21.75 | 3.72 | 7.86 | 6.70 | 14.57 | 25.72 | 31.33 |
| Ohio | 14.65 | 206.91 | 3.79 | 6.43 | 4.68 | 6.68 | 1.59 | 4.52 | 6.03 | 389.90 | 21.23 | 31.88 |
| Oklahoma | 14.02 | 25.74 | 7.74 | 7.53 | 9.22 | 7.69 | 3.28 | 7.10 | 7.85 | 23.33 | 11.03 | 11.74 |
| Oregon | 15.63 | 37.98 | 6.96 | 11.74 | 8.97 | 12.11 | 2.88 | 7.13 | 7.85 | 33.59 | 36.94 | 34.04 |
| Pennsylvania | 18.79 | 908.40 | 3.59 | 5.63 | 4.28 | 5.83 | 1.48 | 4.57 | 6.76 | 77.97 | 31.68 | 56.37 |
| Rhode Island | 39.57 | 344.73 | 6.37 | 8.55 | 7.31 | 8.82 | 3.33 | 6.38 | 8.47 | 98.64 | 53.66 | 49.27 |
| South Carolina | 23.72 | 64.70 | 8.48 | 9.41 | 10.46 | 9.76 | 3.72 | 9.71 | 11.38 | 113.72 | 52.49 | 90.41 |
| South Dakota | 12.29 | 53.84 | 7.77 | 13.01 | 9.62 | 13.47 | 3.80 | 8.01 | 7.94 | 17.79 | 35.03 | 23.69 |
| Tennessee | 22.38 | 91.99 | 7.56 | 12.39 | 9.27 | 12.77 | 3.25 | 7.29 | 9.72 | 46.33 | 31.41 | 47.57 |
| Texas | 8.63 | 54.03 | 3.72 | 4.78 | 4.48 | 4.92 | 1.81 | 4.08 | 4.48 | 28.65 | 8.34 | 6.39 |
| Utah | 15.37 | 217.45 | 6.00 | 9.23 | 7.40 | 9.58 | 3.26 | 6.71 | 7.17 | 59.42 | 23.54 | 40.74 |
| Vermont | 19.20 | 999.99 | 5.84 | 8.22 | 7.03 | 8.43 | 4.97 | 6.52 | 8.65 | 133.58 | 44.64 | 63.47 |
| Virginia | 23.57 | 99.71 | 5.31 | 10.32 | 6.49 | 10.72 | 2.46 | 6.76 | 8.21 | 51.67 | 36.97 | 28.57 |
| Washington | 16.81 | 66.94 | 6.07 | 11.37 | 7.56 | 11.78 | 2.36 | 6.47 | 7.89 | 40.84 | 31.25 | 64.15 |
| West Virginia | 30.31 | 112.08 | 7.63 | 12.84 | 9.13 | 13.33 | 3.39 | 8.27 | 10.50 | 31.97 | 22.13 | 45.84 |
| Wisconsin | 16.06 | 99.38 | 5.97 | 9.38 | 7.19 | 9.83 | 2.12 | 6.81 | 8.90 | 81.96 | 40.90 | 76.00 |
| Wyoming | 12.55 | 164.66 | 6.29 | 7.64 | 7.90 | 7.82 | 4.59 | 6.21 | 6.79 | 38.53 | 15.39 | 14.80 |
| Puerto Rico | .00 | .00 | 17.87 | 79.40 | 17.90 | 80.57 | 31.02 | 33.89 | 88.03 | 415.18 | 70.71 | 70.71 |
| U.S. citizens abroad | 77.45 | 137.41 | 10.69 | 16.15 | 11.31 | 16.60 | 6.89 | 16.74 | 14.52 | 53.68 | 33.39 | 47.76 |

Footnote(s) at end of table.

Table K—Coefficient of Variation for Sources of Income and Tax Items, by State—Continued

[Coefficient of variation for number of returns and amount (percent)]

| State | Estate or trust net income less loss | | Pensions and annuities in adjusted gross income | | Small Business Corporation net profit less loss | | State income tax refunds | | Unemployment compensation | | | |
|---|--------------------------------------|-------------|---|-------------|---|--------------|--------------------------|-------------|---------------------------|-------------|--------------------------|-------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Total | | In adjusted gross income | |
| | | | | | | | | | Number of returns | Amount | Number of returns | Amount |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) |
| United States, total | 3.48 | 4.55 | 1.31 | 1.69 | 3.45 | 39.85 | .88 | 1.20 | 1.35 | 2.14 | 2.54 | 3.74 |
| Alabama | 24.99 | 28.49 | 12.41 | 14.59 | 27.78 | 534.40 | 5.63 | 8.90 | 6.01 | 15.31 | 20.89 | 27.47 |
| Alaska | 32.24 | 213.33 | 11.47 | 14.39 | 29.30 | 91.64 | 3.00 | 2.83 | 12.84 | 22.56 | 10.03 | 12.80 |
| Arizona | 17.98 | 31.07 | 7.12 | 8.96 | 24.18 | 139.10 | 5.65 | 6.81 | 15.99 | 21.60 | 27.75 | 39.10 |
| Arkansas | 22.91 | 25.72 | 9.89 | 12.33 | 22.37 | 76.70 | 7.79 | 8.50 | 11.68 | 19.19 | 22.79 | 29.77 |
| California | 9.54 | 15.55 | 3.99 | 5.03 | 13.99 | 46.08 | 2.17 | 2.57 | 4.63 | 7.60 | 8.35 | 12.00 |
| Colorado | 22.74 | 29.27 | 11.41 | 13.80 | 22.51 | 267.95 | 3.75 | 4.01 | 14.72 | 19.27 | 25.52 | 40.35 |
| Connecticut | 23.22 | 25.23 | 10.79 | 13.48 | 27.48 | 41.08 | 16.16 | 15.49 | 12.59 | 16.52 | 23.45 | 29.49 |
| Delaware | 32.67 | 20.33 | 10.94 | 13.07 | 37.12 | 104.01 | 8.41 | 9.71 | 18.23 | 23.60 | 20.65 | 24.68 |
| District of Columbia | 22.59 | 17.31 | 11.38 | 15.76 | 29.31 | 339.14 | 7.98 | 6.76 | 27.13 | 36.97 | 68.70 | 37.54 |
| Florida | 16.05 | 21.08 | 4.74 | 6.09 | 13.19 | 20.91 | 18.40 | 18.59 | 11.49 | 15.64 | 28.77 | 34.30 |
| Georgia | 30.09 | 41.77 | 11.17 | 14.09 | 26.22 | 88.86 | 6.37 | 8.98 | 10.43 | 16.14 | 23.88 | 32.74 |
| Hawaii | 23.06 | 25.26 | 8.72 | 10.15 | 28.77 | 480.11 | 4.96 | 5.86 | 17.75 | 19.42 | 20.35 | 28.27 |
| Idaho | 35.68 | 50.34 | 10.50 | 14.83 | 22.13 | 155.07 | 8.97 | 9.08 | 11.42 | 14.03 | 18.12 | 22.19 |
| Illinois | 16.34 | 18.90 | 6.10 | 8.30 | 16.06 | 72.89 | 7.74 | 7.74 | 5.84 | 8.35 | 11.10 | 14.60 |
| Indiana | 28.92 | 29.71 | 9.56 | 12.28 | 15.48 | 203.71 | 7.41 | 8.33 | 7.18 | 12.30 | 12.55 | 18.80 |
| Iowa | 22.91 | 30.59 | 12.06 | 15.49 | 25.37 | 33.03 | 5.68 | 7.20 | 10.33 | 16.07 | 16.54 | 23.96 |
| Kansas | 30.47 | 34.18 | 12.56 | 17.64 | 24.42 | 509.67 | 6.84 | 7.78 | 15.53 | 22.45 | 26.64 | 38.84 |
| Kentucky | 29.46 | 24.89 | 11.10 | 13.31 | 23.35 | 81.78 | 5.13 | 5.67 | 8.76 | 14.63 | 16.97 | 25.19 |
| Louisiana | 32.95 | 33.79 | 13.01 | 15.27 | 30.52 | 161.94 | 10.08 | 11.82 | 12.86 | 17.44 | 27.19 | 30.76 |
| Maine | 23.60 | 26.48 | 8.64 | 11.37 | 27.50 | 680.39 | 8.65 | 11.22 | 11.90 | 14.40 | 23.83 | 27.04 |
| Maryland | 20.94 | 25.45 | 8.38 | 10.37 | 26.21 | 264.59 | 4.46 | 5.29 | 11.34 | 16.65 | 20.25 | 25.94 |
| Massachusetts | 18.77 | 20.92 | 8.90 | 12.03 | 23.63 | 46.22 | 5.98 | 6.56 | 9.52 | 13.49 | 19.04 | 25.12 |
| Michigan | 26.27 | 32.01 | 7.05 | 9.36 | 20.85 | 188.82 | 4.12 | 5.87 | 4.92 | 7.84 | 7.80 | 11.56 |
| Minnesota | 36.55 | 34.90 | 9.89 | 13.86 | 24.01 | 811.78 | 4.09 | 4.67 | 10.50 | 13.30 | 20.63 | 24.21 |
| Mississippi | 31.79 | 33.59 | 12.19 | 15.61 | 24.13 | 109.96 | 7.72 | 8.48 | 11.21 | 15.65 | 24.84 | 37.75 |
| Missouri | 25.57 | 28.16 | 9.26 | 12.77 | 24.26 | 108.17 | 7.23 | 9.12 | 9.23 | 15.20 | 18.60 | 24.45 |
| Montana | 28.95 | 29.38 | 11.39 | 14.36 | 19.87 | 112.67 | 6.36 | 7.44 | 14.89 | 18.79 | 23.72 | 26.72 |
| Nebraska | 29.14 | 34.70 | 16.10 | 23.19 | 19.41 | 247.47 | 7.34 | 8.20 | 16.50 | 21.66 | 27.15 | 34.10 |
| Nevada | 30.95 | 34.00 | 9.98 | 11.37 | 21.26 | 999.99 | 19.55 | 17.36 | 12.73 | 14.63 | 17.55 | 24.08 |
| New Hampshire | 24.48 | 55.35 | 10.67 | 13.70 | 30.38 | 53.13 | 14.01 | 15.89 | 14.11 | 16.83 | 23.51 | 29.43 |
| New Jersey | 24.20 | 30.84 | 7.20 | 9.25 | 16.99 | 866.41 | 4.60 | 7.00 | 7.09 | 10.23 | 11.28 | 14.91 |
| New Mexico | 25.44 | 26.64 | 9.16 | 10.78 | 22.98 | 168.93 | 5.87 | 7.26 | 18.75 | 27.43 | 36.14 | 48.89 |
| New York | 13.46 | 14.94 | 5.10 | 6.80 | 12.04 | 78.40 | 2.69 | 4.37 | 5.23 | 7.92 | 9.36 | 12.30 |
| North Carolina | 24.22 | 27.97 | 10.09 | 13.24 | 25.24 | 36.64 | 5.74 | 6.00 | 8.94 | 14.54 | 20.37 | 28.64 |
| North Dakota | 36.59 | 52.24 | 16.60 | 20.43 | 24.38 | 603.73 | 11.72 | 15.57 | 18.19 | 19.31 | 29.00 | 30.82 |
| Ohio | 19.78 | 26.88 | 6.25 | 8.03 | 20.45 | 78.73 | 6.06 | 8.47 | 5.35 | 8.34 | 9.50 | 13.83 |
| Oklahoma | 29.05 | 28.77 | 10.89 | 14.56 | 19.29 | 38.25 | 7.14 | 7.10 | 15.07 | 19.52 | 23.75 | 29.27 |
| Oregon | 31.75 | 28.14 | 9.91 | 12.68 | 28.32 | 750.92 | 5.27 | 6.06 | 9.35 | 13.34 | 22.08 | 28.15 |
| Pennsylvania | 14.16 | 23.83 | 5.65 | 7.57 | 18.94 | 119.72 | 16.19 | 17.59 | 5.00 | 7.39 | 9.78 | 13.52 |
| Rhode Island | 24.94 | 32.29 | 9.09 | 12.67 | 41.99 | 84.56 | 6.72 | 12.67 | 12.23 | 19.23 | 16.59 | 21.75 |
| South Carolina | 33.63 | 51.65 | 13.00 | 14.92 | 34.51 | 56.30 | 7.06 | 7.94 | 12.76 | 19.23 | 32.07 | 40.67 |
| South Dakota | 40.29 | 55.22 | 15.74 | 19.98 | 27.25 | 56.75 | 44.30 | 39.32 | 22.92 | 27.54 | 53.85 | 75.02 |
| Tennessee | 29.36 | 33.64 | 12.39 | 15.62 | 29.01 | 70.76 | 29.94 | 36.22 | 9.10 | 12.52 | 28.17 | 32.75 |
| Texas | 13.84 | 13.95 | 6.15 | 7.64 | 13.94 | 91.47 | 21.03 | 38.21 | 8.97 | 12.21 | 20.98 | 30.18 |
| Utah | 27.52 | 33.19 | 8.57 | 12.43 | 18.18 | 387.46 | 4.43 | 5.47 | 14.60 | 20.49 | 23.90 | 33.90 |
| Vermont | 21.48 | 32.91 | 11.52 | 15.49 | 25.81 | 87.13 | 6.99 | 9.30 | 23.38 | 29.89 | 25.00 | 34.10 |
| Virginia | 27.67 | 29.34 | 8.06 | 9.73 | 23.69 | 191.74 | 4.68 | 5.75 | 12.78 | 17.59 | 30.50 | 40.25 |
| Washington | 25.97 | 56.90 | 9.17 | 11.68 | 25.35 | 99.57 | 19.91 | 24.50 | 8.60 | 11.94 | 14.09 | 17.67 |
| West Virginia | 33.34 | 38.25 | 11.03 | 15.85 | 37.51 | 235.65 | 11.27 | 12.80 | 9.68 | 14.92 | 15.51 | 21.67 |
| Wisconsin | 26.82 | 37.34 | 9.65 | 13.46 | 35.35 | 109.54 | 4.71 | 5.47 | 7.25 | 10.77 | 15.14 | 20.57 |
| Wyoming | 28.70 | 21.12 | 12.12 | 15.99 | 18.34 | 237.09 | 18.37 | 20.49 | 23.65 | 20.94 | 19.36 | 27.83 |
| Puerto Rico | .00 | .00 | 47.33 | 47.78 | 47.14 | 37.41 | 85.72 | 79.05 | 72.38 | 88.18 | 99.94 | 99.94 |
| U.S. citizens abroad ¹ | 46.31 | 45.42 | 22.33 | 24.79 | 35.94 | 62.00 | 20.89 | 24.65 | 79.78 | 91.03 | 99.71 | 99.71 |

Footnote(s) at end of table.

Table K—Coefficient of Variation for Sources of Income and Tax Items, by State—Continued

(Coefficient of variation for number of returns and amount (percent))

| State | Exemptions | | Total itemized deductions | | Taxable income | | Income tax after credits | | Total income tax | | Total tax liability | |
|---|----------------------|------------|---------------------------|------------|-------------------|------------|--------------------------|------------|-------------------|------------|---------------------|------------|
| | Number of exemptions | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) |
| United States, total | .22 | .22 | .43 | .40 | .11 | .10 | .19 | .16 | .19 | .16 | .18 | .16 |
| Alabama | 1.76 | 1.76 | 3.06 | 3.06 | .95 | .89 | 1.68 | 1.24 | 1.68 | 1.24 | 1.62 | 1.21 |
| Alaska | 2.74 | 2.75 | 2.78 | 2.69 | 1.78 | .87 | 3.34 | 1.06 | 3.34 | 1.06 | 3.25 | 1.04 |
| Arizona | 1.65 | 1.66 | 2.33 | 2.25 | .80 | .76 | 1.59 | 1.07 | 1.58 | 1.06 | 1.54 | 1.04 |
| Arkansas | 1.99 | 1.99 | 4.05 | 4.07 | 1.22 | 1.03 | 2.12 | 1.42 | 2.12 | 1.41 | 2.02 | 1.36 |
| California | .75 | .76 | 1.09 | 1.04 | .33 | .36 | .56 | .53 | .56 | .53 | .54 | .52 |
| Colorado | 1.66 | 1.66 | 2.67 | 2.44 | .81 | .86 | 1.55 | 1.26 | 1.54 | 1.23 | 1.49 | 1.21 |
| Connecticut | 1.70 | 1.70 | 3.72 | 3.37 | .76 | .72 | 1.35 | 1.12 | 1.35 | 1.12 | 1.33 | 1.10 |
| Delaware | 2.53 | 2.53 | 3.90 | 3.06 | 1.63 | 1.14 | 3.11 | 1.33 | 3.11 | 1.33 | 3.06 | 1.32 |
| District of Columbia | 3.40 | 3.41 | 5.21 | 5.34 | 3.16 | 3.04 | 3.80 | 2.83 | 3.80 | 2.82 | 3.76 | 2.80 |
| Florida | 1.09 | 1.09 | 2.65 | 2.44 | .52 | .53 | .95 | .80 | .95 | .79 | .92 | .78 |
| Georgia | 1.47 | 1.47 | 3.04 | 2.96 | .76 | .77 | 1.36 | 1.24 | 1.35 | 1.23 | 1.32 | 1.22 |
| Hawaii | 2.28 | 2.28 | 2.56 | 2.35 | 1.19 | 1.04 | 2.65 | 1.29 | 2.64 | 1.28 | 2.59 | 1.26 |
| Idaho | 1.84 | 1.84 | 3.42 | 3.31 | .80 | 1.22 | 2.69 | 1.67 | 2.68 | 1.66 | 2.54 | 1.58 |
| Illinois | 1.03 | 1.03 | 1.96 | 1.81 | .43 | .43 | .76 | .67 | .76 | .66 | .74 | .66 |
| Indiana | 1.40 | 1.40 | 3.67 | 3.53 | .71 | .67 | 1.17 | 1.06 | 1.17 | 1.06 | 1.12 | 1.04 |
| Iowa | 1.54 | 1.54 | 3.71 | 3.68 | .94 | .96 | 1.70 | 1.49 | 1.68 | 1.48 | 1.49 | 1.34 |
| Kansas | 1.83 | 1.83 | 3.99 | 3.73 | 1.06 | .95 | 1.79 | 1.35 | 1.77 | 1.33 | 1.62 | 1.28 |
| Kentucky | 1.61 | 1.61 | 3.39 | 3.39 | 1.03 | .91 | 1.68 | 1.27 | 1.68 | 1.27 | 1.58 | 1.22 |
| Louisiana | 1.75 | 1.76 | 4.63 | 4.33 | .93 | .85 | 1.50 | 1.28 | 1.50 | 1.27 | 1.47 | 1.27 |
| Maine | 1.88 | 1.88 | 4.15 | 4.01 | 1.33 | 1.10 | 2.43 | 1.38 | 2.43 | 1.37 | 2.35 | 1.33 |
| Maryland | 1.59 | 1.59 | 2.62 | 2.49 | .85 | .88 | 1.34 | 1.22 | 1.34 | 1.21 | 1.32 | 1.20 |
| Massachusetts | 1.41 | 1.41 | 2.68 | 2.41 | .66 | .62 | 1.13 | .95 | 1.13 | .95 | 1.11 | .94 |
| Michigan | 1.10 | 1.10 | 1.86 | 1.81 | .55 | .53 | .97 | .81 | .97 | .80 | .94 | .79 |
| Minnesota | 1.62 | 1.62 | 2.85 | 2.55 | .80 | .91 | 1.49 | 1.34 | 1.48 | 1.34 | 1.33 | 1.28 |
| Mississippi | 2.05 | 2.05 | 3.85 | 3.56 | 1.39 | .98 | 2.14 | 1.32 | 2.14 | 1.31 | 2.06 | 1.30 |
| Missouri | 1.60 | 1.60 | 3.72 | 3.53 | .80 | .77 | 1.34 | 1.18 | 1.33 | 1.18 | 1.25 | 1.14 |
| Montana | 2.49 | 2.49 | 3.84 | 3.97 | 1.61 | 1.19 | 2.80 | 1.58 | 2.80 | 1.58 | 2.68 | 1.49 |
| Nebraska | 1.93 | 1.93 | 4.08 | 3.76 | .96 | 1.06 | 2.11 | 1.57 | 2.10 | 1.56 | 1.82 | 1.45 |
| Nevada | 1.98 | 1.98 | 3.47 | 3.13 | 1.34 | .98 | 2.13 | 1.20 | 2.13 | 1.18 | 2.08 | 1.16 |
| New Hampshire | 1.94 | 1.95 | 4.06 | 3.62 | .87 | .94 | 2.22 | 1.17 | 2.22 | 1.16 | 2.19 | 1.15 |
| New Jersey | 1.20 | 1.20 | 2.32 | 2.08 | .46 | .53 | .91 | .81 | .91 | .81 | .89 | .79 |
| New Mexico | 2.72 | 2.72 | 3.27 | 3.11 | 1.58 | 1.04 | 2.53 | 1.32 | 2.52 | 1.30 | 2.47 | 1.25 |
| New York | .88 | .88 | 1.39 | 1.21 | .38 | .37 | .66 | .56 | .66 | .56 | .65 | .55 |
| North Carolina | 1.46 | 1.46 | 3.23 | 2.83 | .71 | .73 | 1.32 | 1.14 | 1.32 | 1.14 | 1.27 | 1.12 |
| North Dakota | 2.33 | 2.32 | 5.39 | 5.28 | 1.73 | 1.49 | 3.01 | 2.06 | 3.00 | 2.04 | 2.70 | 1.88 |
| Ohio | 1.07 | 1.07 | 2.42 | 2.24 | .52 | .47 | .82 | .73 | .82 | .73 | .80 | .72 |
| Oklahoma | 1.59 | 1.59 | 3.52 | 3.46 | .91 | .90 | 1.56 | 1.24 | 1.56 | 1.22 | 1.50 | 1.20 |
| Oregon | 1.75 | 1.76 | 3.08 | 2.85 | .93 | .91 | 1.73 | 1.30 | 1.72 | 1.29 | 1.68 | 1.26 |
| Pennsylvania | .99 | .99 | 2.38 | 2.48 | .48 | .46 | .79 | .72 | .79 | .71 | .77 | .70 |
| Rhode Island | 1.93 | 1.93 | 3.79 | 3.23 | 1.32 | .98 | 2.40 | 1.14 | 2.40 | 1.13 | 2.36 | 1.12 |
| South Carolina | 1.77 | 1.74 | 3.48 | 3.23 | .90 | .91 | 1.69 | 1.38 | 1.69 | 1.37 | 1.66 | 1.35 |
| South Dakota | 3.12 | 3.12 | 6.54 | 6.18 | 2.33 | 1.64 | 3.68 | 2.35 | 3.67 | 2.33 | 3.26 | 2.07 |
| Tennessee | 1.65 | 1.65 | 4.66 | 4.22 | .90 | .83 | 1.52 | 1.26 | 1.52 | 1.26 | 1.48 | 1.23 |
| Texas | .97 | .97 | 2.18 | 2.08 | .46 | .42 | .77 | .63 | .76 | .62 | .74 | .61 |
| Utah | 1.68 | 1.68 | 2.08 | 2.06 | 1.26 | .96 | 2.21 | 1.29 | 2.21 | 1.27 | 2.16 | 1.23 |
| Vermont | 2.06 | 2.06 | 4.22 | 3.72 | 1.36 | 1.51 | 3.88 | 1.62 | 3.87 | 1.61 | 3.73 | 1.55 |
| Virginia | 1.43 | 1.43 | 2.78 | 2.70 | .62 | .70 | 1.17 | 1.10 | 1.17 | 1.09 | 1.14 | 1.08 |
| Washington | 1.54 | 1.54 | 3.38 | 3.27 | .76 | .72 | 1.22 | 1.15 | 1.22 | 1.15 | 1.20 | 1.13 |
| West Virginia | 1.79 | 1.79 | 5.79 | 5.75 | 1.14 | .88 | 1.93 | 1.19 | 1.93 | 1.19 | 1.90 | 1.17 |
| Wisconsin | 1.46 | 1.46 | 2.85 | 2.62 | .74 | .75 | 1.36 | 1.18 | 1.35 | 1.17 | 1.28 | 1.13 |
| Wyoming | 3.00 | 3.00 | 3.65 | 3.46 | 2.13 | .96 | 3.25 | 1.13 | 3.24 | 1.12 | 3.12 | 1.09 |
| Puerto Rico | 13.70 | 13.70 | 54.19 | 40.91 | 13.47 | 7.32 | 22.92 | 25.33 | 22.92 | 24.28 | 22.92 | 24.15 |
| U.S. citizens abroad ¹ | 5.46 | 5.49 | 11.38 | 12.00 | 5.07 | 2.61 | 7.32 | 5.03 | 7.31 | 4.97 | 7.01 | 4.90 |

¹Returns filed by U.S. citizens living in U.S. possessions or abroad.

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*Production and review of these tables was coordinated by June Walters, Rich Hillelson, and Terry Smith. Specific responsibility for the subject matter was as follows: Part 1: Richard Thompson, Norman Waits, and Linda Thompson; Part 2: Tom Gearin, and Toni Lyles; Part 3: Charles Hicks and Rosalind Vinson; and Part 4: John Kozielc, Jon Maiden, and Brenda Harrison.

Individual Returns/1980

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

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

| Size and accumulated size of adjusted gross income | All returns | | | | | Taxable returns | | | |
|--|-------------------|------------------|------------------------------------|------------------|-------------------|-------------------|------------------|------------------------------------|------------------|
| | Number of returns | Percent of total | Adjusted gross income less deficit | | | Number of returns | Percent of total | Adjusted gross income less deficit | |
| | | | Amount | Percent of total | Average (dollars) | | | Amount | Percent of total |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | |
| Size of Adjusted Gross Income | | | | | | | | | |
| Total | 93,902,469 | 100.0 | 1,613,731,497 | 100.0 | 17,185 | 73,906,244 | 100.0 | 1,556,082,195 | 100.0 |
| No adjusted gross income | 663,646 | 0.7 | —12,823,004 | — | —19,322 | 8,128 | (?) | —679,564 | — |
| \$1 under \$1,000 | 3,024,351 | 3.2 | 1,759,292 | 0.1 | 582 | *2,143 | (?) | *1,412 | (?) |
| \$1,000 under \$2,000 | 4,275,815 | 4.6 | 6,385,658 | 0.4 | 1,493 | 129,100 | 0.2 | 201,808 | (?) |
| \$2,000 under \$3,000 | 4,397,486 | 4.7 | 10,929,316 | 0.7 | 2,485 | 137,884 | 0.2 | 333,128 | (?) |
| \$3,000 under \$4,000 | 3,931,648 | 4.2 | 13,746,974 | 0.9 | 3,496 | 1,905,966 | 2.6 | 6,902,448 | 0.4 |
| \$4,000 under \$5,000 | 3,762,583 | 4.0 | 16,907,372 | 1.0 | 4,494 | 2,518,951 | 3.4 | 11,329,804 | 0.7 |
| \$5,000 under \$6,000 | 3,845,684 | 4.1 | 21,116,919 | 1.3 | 5,491 | 2,547,733 | 3.4 | 13,987,795 | 0.9 |
| \$6,000 under \$7,000 | 3,788,205 | 4.0 | 24,621,903 | 1.5 | 6,500 | 2,633,086 | 3.6 | 17,128,806 | 1.1 |
| \$7,000 under \$8,000 | 3,782,772 | 4.0 | 28,373,468 | 1.8 | 7,501 | 2,935,084 | 4.0 | 22,043,210 | 1.4 |
| \$8,000 under \$9,000 | 3,553,878 | 3.8 | 30,235,231 | 1.9 | 8,508 | 3,096,534 | 4.2 | 26,365,050 | 1.7 |
| \$9,000 under \$10,000 | 3,400,458 | 3.6 | 32,291,416 | 2.0 | 9,496 | 3,198,587 | 4.3 | 30,386,704 | 2.0 |
| \$10,000 under \$11,000 | 3,205,160 | 3.4 | 33,615,887 | 2.1 | 10,488 | 3,074,506 | 4.2 | 32,245,516 | 2.1 |
| \$11,000 under \$12,000 | 2,931,042 | 3.1 | 33,689,991 | 2.1 | 11,494 | 2,847,096 | 3.9 | 33,732,354 | 2.1 |
| \$12,000 under \$13,000 | 2,899,170 | 3.1 | 36,221,920 | 2.2 | 12,944 | 2,835,438 | 3.8 | 35,425,837 | 2.3 |
| \$13,000 under \$14,000 | 2,738,283 | 2.9 | 36,953,802 | 2.3 | 13,495 | 2,680,651 | 3.6 | 36,172,732 | 2.3 |
| \$14,000 under \$15,000 | 2,529,386 | 2.7 | 36,636,436 | 2.3 | 14,484 | 2,476,694 | 3.4 | 35,872,680 | 2.3 |
| \$15,000 under \$20,000 | 11,097,733 | 11.8 | 193,430,777 | 12.0 | 17,430 | 10,961,188 | 14.8 | 191,078,531 | 12.3 |
| \$20,000 under \$25,000 | 9,158,521 | 9.8 | 205,478,622 | 12.7 | 22,436 | 9,091,019 | 12.3 | 205,594,569 | 13.1 |
| \$25,000 under \$30,000 | 6,783,466 | 7.2 | 185,760,754 | 11.5 | 27,394 | 6,758,934 | 9.1 | 185,096,327 | 11.9 |
| \$30,000 under \$40,000 | 7,950,952 | 8.5 | 273,095,062 | 16.9 | 34,347 | 7,911,862 | 10.7 | 271,751,237 | 17.5 |
| \$40,000 under \$50,000 | 3,053,039 | 3.3 | 134,907,796 | 8.4 | 44,188 | 3,042,033 | 4.1 | 134,424,985 | 8.6 |
| \$50,000 under \$75,000 | 2,033,079 | 2.2 | 120,009,700 | 7.4 | 59,029 | 2,021,047 | 2.7 | 119,294,711 | 7.7 |
| \$75,000 under \$100,000 | 535,348 | 0.6 | 45,918,079 | 2.8 | 85,772 | 533,299 | 0.7 | 45,743,778 | 2.9 |
| \$100,000 under \$200,000 | 443,514 | 0.5 | 58,591,220 | 3.6 | 132,107 | 442,274 | 0.6 | 58,422,661 | 3.8 |
| \$200,000 under \$500,000 | 100,369 | 0.1 | 28,343,686 | 1.8 | 292,395 | 100,242 | 0.1 | 28,309,600 | 1.8 |
| \$500,000 under \$1,000,000 | 12,467 | (?) | 8,323,125 | 0.5 | 667,612 | 12,455 | (?) | 8,314,521 | 0.5 |
| \$1,000,000 or more | 4,414 | (?) | 9,210,095 | 0.6 | 2,086,564 | 4,410 | (?) | 9,201,556 | 0.6 |

| Size and accumulated size of adjusted gross income | Taxable returns—Continued | | | | | | | | | | |
|--|---------------------------|----------------------|------------------|--------------------------|--------------------|------------------|--------------------|--------------|-------------|------------------------------|--------------|
| | Taxable income | | | Income tax after credits | | | Total income tax | | | | |
| | Number of returns | Amount | Percent of total | Number of returns | Amount | Percent of total | Amount | Percent of — | | Average income tax (dollars) | |
| (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | |
| Size of Adjusted Gross Income | | | | | | | | | | | |
| Total | 73,878,803 | 1,252,026,823 | 100.0 | 73,840,395 | 249,078,475 | 100.0 | 250,341,440 | 100.0 | 20.0 | 16.1 | 3,387 |
| No adjusted gross income | — | — | — | 886 | 1,388 | (?) | 101,209 | (?) | (?) | (?) | 12,452 |
| \$1 under \$1,000 | — | — | — | *1,803 | *1,515 | (?) | *2,436 | (?) | (?) | (?) | *1,137 |
| \$1,000 under \$2,000 | 128,900 | 353,595 | (?) | 128,865 | 7,986 | (?) | 9,413 | (?) | 2.7 | 4.7 | 73 |
| \$2,000 under \$3,000 | 137,061 | 443,479 | (?) | 137,275 | 21,224 | (?) | 23,058 | (?) | 5.2 | 6.9 | 167 |
| \$3,000 under \$4,000 | 1,905,045 | 5,127,835 | 0.4 | 1,905,530 | 112,815 | (?) | 115,410 | (?) | 2.3 | 1.7 | 61 |
| \$4,000 under \$5,000 | 2,518,922 | 8,578,561 | 0.7 | 2,518,858 | 415,474 | 0.2 | 415,578 | 0.2 | 4.8 | 3.7 | 165 |
| \$5,000 under \$6,000 | 2,547,581 | 10,759,126 | 0.9 | 2,547,580 | 723,738 | 0.3 | 724,603 | 0.3 | 6.7 | 5.2 | 284 |
| \$6,000 under \$7,000 | 2,632,708 | 13,621,294 | 1.1 | 2,632,708 | 1,138,250 | 0.5 | 1,140,294 | 0.5 | 8.4 | 6.7 | 433 |
| \$7,000 under \$8,000 | 2,934,977 | 17,406,669 | 1.4 | 2,934,603 | 1,549,400 | 0.6 | 1,549,811 | 0.6 | 8.9 | 7.0 | 528 |
| \$8,000 under \$9,000 | 3,095,228 | 20,570,077 | 1.6 | 3,095,149 | 1,941,985 | 0.8 | 1,944,630 | 0.8 | 9.5 | 7.4 | 628 |
| \$9,000 under \$10,000 | 3,196,590 | 23,682,886 | 1.9 | 3,196,126 | 2,449,349 | 1.0 | 2,453,351 | 1.0 | 10.4 | 8.1 | 767 |
| \$10,000 under \$11,000 | 3,074,442 | 25,288,690 | 2.0 | 3,074,265 | 2,842,009 | 1.1 | 2,843,044 | 1.1 | 11.2 | 8.8 | 925 |
| \$11,000 under \$12,000 | 2,846,369 | 25,859,678 | 2.1 | 2,846,717 | 3,071,425 | 1.2 | 3,073,414 | 1.2 | 11.9 | 9.4 | 1,079 |
| \$12,000 under \$13,000 | 2,835,074 | 28,098,937 | 2.2 | 2,833,868 | 3,507,189 | 1.4 | 3,513,296 | 1.4 | 12.5 | 9.9 | 1,239 |
| \$13,000 under \$14,000 | 2,680,234 | 28,835,586 | 2.3 | 2,680,131 | 3,767,435 | 1.5 | 3,773,755 | 1.5 | 13.1 | 10.4 | 1,408 |
| \$14,000 under \$15,000 | 2,476,521 | 28,662,138 | 2.3 | 2,476,397 | 3,857,407 | 1.5 | 3,859,806 | 1.5 | 13.5 | 10.8 | 1,558 |
| \$15,000 under \$20,000 | 10,959,606 | 154,254,242 | 12.3 | 10,956,520 | 22,754,554 | 9.1 | 22,774,214 | 9.1 | 14.8 | 11.9 | 2,078 |
| \$20,000 under \$25,000 | 9,098,892 | 164,534,559 | 13.1 | 9,092,852 | 26,775,402 | 10.7 | 26,804,595 | 10.7 | 16.2 | 13.1 | 2,945 |
| \$25,000 under \$30,000 | 6,758,236 | 149,888,218 | 12.0 | 6,751,434 | 26,621,184 | 10.7 | 26,635,973 | 10.6 | 17.8 | 14.4 | 3,941 |
| \$30,000 under \$40,000 | 7,910,912 | 220,551,090 | 17.6 | 7,896,224 | 44,347,673 | 17.8 | 44,388,335 | 17.7 | 20.1 | 16.3 | 5,610 |
| \$40,000 under \$50,000 | 3,041,459 | 108,875,262 | 8.7 | 3,036,639 | 25,517,340 | 10.2 | 25,565,426 | 10.2 | 23.5 | 19.0 | 8,404 |
| \$50,000 under \$75,000 | 2,019,686 | 96,427,414 | 7.7 | 2,014,742 | 27,068,271 | 10.9 | 27,208,647 | 10.8 | 28.2 | 22.8 | 13,463 |
| \$75,000 under \$100,000 | 532,350 | 36,727,562 | 2.9 | 530,999 | 12,436,734 | 5.0 | 12,549,071 | 5.0 | 34.2 | 27.4 | 23,531 |
| \$100,000 under \$200,000 | 441,263 | 47,258,259 | 3.8 | 439,843 | 19,145,308 | 7.7 | 19,406,182 | 7.6 | 41.1 | 33.2 | 43,878 |
| \$200,000 under \$500,000 | 99,971 | 22,696,007 | 1.8 | 99,629 | 11,089,114 | 4.5 | 11,342,454 | 4.4 | 50.0 | 40.1 | 113,151 |
| \$500,000 under \$1,000,000 | 12,397 | 6,512,424 | 0.5 | 12,366 | 3,613,195 | 1.5 | 3,713,691 | 1.4 | 57.0 | 44.7 | 298,169 |
| \$1,000,000 or more | 4,389 | 7,013,225 | 0.6 | 4,385 | 4,301,111 | 1.7 | 4,409,751 | 1.7 | 62.9 | 47.9 | 999,944 |

Footnote(s) at end of table.

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

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 Smallest Size of Adjusted Gross Income | | | | | | | | | |
| No adjusted gross income | 663,646 | 0.7 | -12,823,004 | — | -19,322 | 8,128 | (?) | -679,564 | — |
| \$1 under \$1,000 | 3,024,351 | 3.2 | 1,759,292 | 0.1 | 582 | 2,143 | (?) | 1,412 | (?) |
| \$1 under \$2,000 | 7,300,166 | 7.8 | 8,144,950 | 0.5 | 1,116 | 131,243 | 0.2 | 203,220 | (?) |
| \$1 under \$3,000 | 11,697,652 | 12.5 | 19,074,267 | 1.2 | 1,631 | 269,127 | 0.4 | 536,348 | (?) |
| \$1 under \$4,000 | 15,629,300 | 16.6 | 32,821,241 | 2.0 | 2,100 | 2,175,093 | 2.9 | 7,438,795 | 0.5 |
| \$1 under \$5,000 | 19,391,883 | 20.7 | 49,728,613 | 3.1 | 2,564 | 4,694,044 | 6.4 | 18,768,599 | 1.2 |
| \$1 under \$6,000 | 23,237,567 | 24.7 | 70,845,532 | 4.4 | 3,049 | 7,241,777 | 9.8 | 32,756,394 | 2.1 |
| \$1 under \$7,000 | 27,025,772 | 28.8 | 95,467,435 | 5.9 | 3,532 | 9,874,863 | 13.4 | 49,885,199 | 3.2 |
| \$1 under \$8,000 | 30,808,544 | 32.8 | 123,840,903 | 7.6 | 4,020 | 12,809,947 | 17.3 | 71,928,409 | 4.6 |
| \$1 under \$9,000 | 34,362,422 | 36.6 | 154,076,134 | 9.5 | 4,484 | 15,906,481 | 21.5 | 98,293,458 | 6.3 |
| \$1 under \$10,000 | 37,762,880 | 40.2 | 186,367,551 | 11.5 | 4,935 | 19,105,068 | 25.9 | 128,680,163 | 8.3 |
| \$1 under \$11,000 | 40,968,040 | 43.6 | 219,983,438 | 13.5 | 5,370 | 22,179,574 | 30.0 | 160,925,679 | 10.3 |
| \$1 under \$12,000 | 43,899,082 | 46.7 | 253,673,429 | 15.6 | 5,779 | 25,026,670 | 33.9 | 193,658,033 | 12.4 |
| \$1 under \$13,000 | 46,798,252 | 49.8 | 289,895,348 | 17.8 | 6,195 | 27,862,108 | 37.7 | 229,083,870 | 14.7 |
| \$1 under \$14,000 | 49,536,535 | 52.8 | 326,849,150 | 20.1 | 6,598 | 30,542,759 | 41.3 | 265,256,602 | 17.0 |
| \$1 under \$15,000 | 52,065,921 | 55.4 | 363,485,586 | 22.3 | 6,981 | 33,019,453 | 44.7 | 301,129,282 | 19.3 |
| \$1 under \$20,000 | 63,163,654 | 67.3 | 556,916,363 | 34.2 | 8,817 | 43,980,641 | 59.5 | 492,207,813 | 31.6 |
| \$1 under \$25,000 | 72,322,175 | 77.0 | 762,394,985 | 46.9 | 10,542 | 53,071,660 | 71.8 | 696,202,382 | 44.7 |
| \$1 under \$30,000 | 79,105,641 | 84.2 | 948,155,739 | 58.3 | 11,986 | 59,830,494 | 81.0 | 881,298,709 | 56.6 |
| \$1 under \$40,000 | 87,056,593 | 92.7 | 1,221,250,801 | 75.1 | 14,028 | 67,742,356 | 91.7 | 1,153,049,946 | 74.1 |
| \$1 under \$50,000 | 90,109,632 | 96.0 | 1,356,158,597 | 83.4 | 15,050 | 70,784,389 | 95.8 | 1,287,474,932 | 82.7 |
| \$1 under \$75,000 | 92,142,711 | 98.1 | 1,476,168,297 | 90.8 | 16,020 | 72,805,436 | 98.5 | 1,406,769,643 | 90.4 |
| \$1 under \$100,000 | 92,678,059 | 98.7 | 1,522,086,376 | 93.6 | 16,423 | 73,338,735 | 99.2 | 1,452,513,422 | 93.3 |
| \$1 under \$200,000 | 93,121,573 | 99.2 | 1,580,677,595 | 97.2 | 16,974 | 73,781,009 | 99.8 | 1,510,936,083 | 97.1 |
| \$1 under \$500,000 | 93,221,942 | 99.3 | 1,609,021,282 | 98.9 | 17,260 | 73,881,251 | 100.0 | 1,539,245,683 | 98.9 |
| \$1 under \$1,000,000 | 93,234,409 | 99.3 | 1,617,344,406 | 99.4 | 17,347 | 73,893,706 | 100.0 | 1,547,560,204 | 99.4 |
| \$1 or more | 93,238,823 | 99.3 | 1,626,554,501 | 100.0 | 17,445 | 73,898,116 | 100.0 | 1,556,761,760 | 100.0 |
| All returns | 93,902,469 | 100.0 | 1,613,731,497 | 99.2 | 17,185 | 73,906,244 | 100.0 | 1,556,082,195 | 100.0 |

| Size and accumulated size of adjusted gross income | Taxable returns—Continued | | | | | | | | | | |
|--|---------------------------|---------------|------------------|--------------------------|-------------|------------------|------------------|--------------|------|------------------------------|--------|
| | Taxable income | | | Income tax after credits | | | Total income tax | | | | |
| | Number of returns | Amount | Percent of total | Number of returns | Amount | Percent of total | Amount | Percent of — | | Average income tax (dollars) | |
| (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | |
| Cumulated From Smallest Size of Adjusted Gross Income | | | | | | | | | | | |
| No adjusted gross income | — | — | — | 886 | 1,388 | (?) | 101,209 | (?) | (?) | (?) | 12,452 |
| \$1 under \$1,000 | — | — | — | 1,803 | 1,515 | (?) | 2,436 | (?) | (?) | (?) | 1,137 |
| \$1 under \$2,000 | 128,900 | 353,595 | (?) | 130,668 | 9,501 | (?) | 11,849 | (?) | 3.4 | 5.8 | 90 |
| \$1 under \$3,000 | 265,961 | 797,074 | 0.1 | 287,943 | 30,725 | (?) | 34,907 | (?) | 4.4 | 6.5 | 130 |
| \$1 under \$4,000 | 2,171,006 | 5,924,909 | 0.5 | 2,173,473 | 143,540 | 0.1 | 150,318 | 0.1 | 2.5 | 2.0 | 69 |
| \$1 under \$5,000 | 4,689,928 | 14,503,470 | 1.2 | 4,692,331 | 559,014 | 0.2 | 565,896 | 0.2 | 3.9 | 3.0 | 121 |
| \$1 under \$6,000 | 7,237,509 | 25,262,596 | 2.0 | 7,239,911 | 1,282,752 | 0.5 | 1,290,498 | 0.5 | 5.1 | 3.9 | 178 |
| \$1 under \$7,000 | 9,870,217 | 38,883,890 | 3.1 | 9,872,619 | 2,421,002 | 1.0 | 2,430,793 | 1.0 | 6.3 | 4.9 | 246 |
| \$1 under \$8,000 | 12,805,194 | 56,290,558 | 4.5 | 12,807,222 | 3,970,402 | 1.6 | 3,980,603 | 1.6 | 7.1 | 5.5 | 311 |
| \$1 under \$9,000 | 15,900,422 | 76,860,636 | 6.1 | 15,902,371 | 5,912,387 | 2.4 | 5,925,233 | 2.4 | 7.7 | 6.0 | 373 |
| \$1 under \$10,000 | 19,097,012 | 100,543,521 | 8.0 | 19,098,497 | 8,361,736 | 3.4 | 8,378,584 | 3.3 | 8.3 | 6.5 | 439 |
| \$1 under \$11,000 | 22,171,454 | 125,832,211 | 10.1 | 22,172,762 | 11,203,745 | 4.5 | 11,221,628 | 4.5 | 8.9 | 7.0 | 506 |
| \$1 under \$12,000 | 25,017,823 | 151,691,889 | 12.1 | 25,019,479 | 14,275,170 | 5.7 | 14,295,042 | 5.7 | 9.4 | 7.4 | 571 |
| \$1 under \$13,000 | 27,852,897 | 179,790,826 | 14.4 | 27,853,347 | 17,782,359 | 7.1 | 17,808,338 | 7.1 | 9.9 | 7.8 | 639 |
| \$1 under \$14,000 | 30,533,131 | 208,626,412 | 16.7 | 30,533,478 | 21,549,794 | 8.7 | 21,582,093 | 8.6 | 10.3 | 8.1 | 707 |
| \$1 under \$15,000 | 33,009,652 | 237,288,550 | 19.0 | 33,009,875 | 25,407,201 | 10.2 | 25,441,899 | 10.2 | 10.7 | 8.4 | 771 |
| \$1 under \$20,000 | 43,969,258 | 391,542,792 | 31.3 | 43,966,395 | 48,161,755 | 19.3 | 48,216,112 | 19.3 | 12.3 | 9.8 | 1,096 |
| \$1 under \$25,000 | 53,058,140 | 556,077,362 | 44.4 | 53,049,248 | 74,937,157 | 30.1 | 75,020,700 | 30.0 | 13.5 | 10.8 | 1,414 |
| \$1 under \$30,000 | 59,816,376 | 705,965,580 | 56.4 | 59,800,682 | 101,558,341 | 40.8 | 101,656,673 | 40.6 | 14.4 | 11.5 | 1,699 |
| \$1 under \$40,000 | 67,727,288 | 926,516,670 | 74.0 | 67,698,906 | 145,906,015 | 58.6 | 146,045,009 | 58.4 | 15.8 | 12.7 | 2,156 |
| \$1 under \$50,000 | 70,768,747 | 1,035,391,932 | 82.7 | 70,737,545 | 171,423,354 | 68.8 | 171,610,435 | 68.6 | 16.6 | 13.3 | 2,424 |
| \$1 under \$75,000 | 72,788,433 | 1,131,819,346 | 90.4 | 72,752,287 | 198,491,626 | 79.7 | 198,819,082 | 79.5 | 17.6 | 14.1 | 2,731 |
| \$1 under \$100,000 | 73,320,783 | 1,168,546,907 | 93.3 | 73,283,286 | 210,928,360 | 84.7 | 211,368,152 | 84.5 | 18.1 | 14.6 | 2,882 |
| \$1 under \$200,000 | 73,762,046 | 1,215,805,167 | 97.1 | 73,723,129 | 230,073,668 | 92.4 | 230,774,334 | 92.2 | 19.0 | 15.3 | 3,128 |
| \$1 under \$500,000 | 73,862,017 | 1,238,501,173 | 98.9 | 73,822,758 | 241,162,782 | 96.8 | 242,116,789 | 96.8 | 19.5 | 15.7 | 3,277 |
| \$1 under \$1,000,000 | 73,874,414 | 1,245,013,597 | 99.4 | 73,835,124 | 244,775,977 | 98.3 | 245,830,480 | 98.2 | 19.7 | 15.9 | 3,327 |
| \$1 or more | 73,878,803 | 1,252,026,823 | 100.0 | 73,839,509 | 249,077,088 | 100.0 | 250,240,231 | 100.0 | 20.0 | 16.1 | 3,386 |
| All returns | 73,878,803 | 1,252,026,823 | 100.0 | 73,840,395 | 249,078,475 | 100.0 | 250,341,440 | 100.0 | 20.0 | 16.1 | 3,387 |

Footnote(s) 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 | 4,414 | (?) | 9,210,095 | 0.6 | 2,086,564 | 4,410 | (?) | 9,201,556 | 0.6 |
| \$500,000 or more | 16,881 | (?) | 17,533,219 | 1.1 | 1,039,636 | 16,865 | (?) | 17,516,077 | 1.1 |
| \$200,000 or more | 117,250 | 0.1 | 45,876,905 | 2.8 | 391,274 | 117,107 | 0.2 | 45,825,677 | 2.9 |
| \$100,000 or more | 560,764 | 0.6 | 104,468,125 | 6.4 | 186,296 | 559,381 | 0.8 | 104,248,338 | 6.7 |
| \$75,000 or more | 1,096,112 | 1.2 | 150,386,204 | 9.2 | 137,200 | 1,092,680 | 1.5 | 149,992,116 | 9.6 |
| \$50,000 or more | 3,129,191 | 3.3 | 270,395,904 | 16.6 | 86,411 | 3,113,727 | 4.2 | 269,286,828 | 17.3 |
| \$40,000 or more | 6,182,230 | 6.6 | 405,303,700 | 24.9 | 65,559 | 6,155,760 | 8.3 | 403,711,813 | 25.9 |
| \$30,000 or more | 14,133,182 | 15.1 | 678,398,762 | 41.7 | 48,000 | 14,067,622 | 19.0 | 675,483,051 | 43.4 |
| \$25,000 or more | 20,916,648 | 22.3 | 864,159,516 | 53.1 | 41,314 | 20,826,456 | 28.2 | 860,559,377 | 55.3 |
| \$20,000 or more | 30,075,169 | 32.0 | 1,069,638,138 | 65.8 | 35,565 | 29,917,475 | 40.5 | 1,064,553,946 | 68.4 |
| \$15,000 or more | 41,172,902 | 43.8 | 1,263,068,914 | 77.7 | 30,677 | 40,878,663 | 55.3 | 1,255,632,478 | 80.7 |
| \$14,000 or more | 43,702,288 | 46.5 | 1,299,705,351 | 79.9 | 29,740 | 43,355,357 | 58.7 | 1,291,505,158 | 83.0 |
| \$13,000 or more | 46,440,571 | 49.5 | 1,336,659,152 | 82.2 | 28,782 | 46,036,008 | 62.3 | 1,327,677,890 | 85.3 |
| \$12,000 or more | 49,339,741 | 52.5 | 1,372,881,072 | 84.4 | 27,825 | 48,871,446 | 66.1 | 1,363,103,727 | 87.6 |
| \$11,000 or more | 52,270,783 | 55.7 | 1,406,571,063 | 86.5 | 26,909 | 51,718,542 | 70.0 | 1,395,836,081 | 89.7 |
| \$10,000 or more | 55,475,943 | 59.1 | 1,440,186,950 | 88.5 | 25,961 | 54,793,048 | 74.1 | 1,428,081,597 | 91.7 |
| \$9,000 or more | 58,876,401 | 62.7 | 1,472,478,366 | 90.5 | 25,010 | 57,991,635 | 78.5 | 1,458,468,301 | 93.7 |
| \$8,000 or more | 62,430,279 | 66.5 | 1,502,713,598 | 92.4 | 24,070 | 61,088,169 | 82.7 | 1,484,833,351 | 95.4 |
| \$7,000 or more | 66,213,051 | 70.5 | 1,531,087,066 | 94.1 | 23,124 | 64,023,253 | 86.6 | 1,506,876,560 | 96.8 |
| \$6,000 or more | 70,001,256 | 74.5 | 1,555,708,969 | 95.6 | 22,224 | 66,656,339 | 90.2 | 1,524,005,366 | 97.9 |
| \$5,000 or more | 73,846,940 | 78.6 | 1,576,825,888 | 96.9 | 21,353 | 69,204,072 | 93.6 | 1,537,993,161 | 98.8 |
| \$4,000 or more | 77,609,523 | 82.6 | 1,593,733,260 | 98.0 | 20,535 | 71,723,023 | 97.0 | 1,549,322,964 | 99.5 |
| \$3,000 or more | 81,541,171 | 86.8 | 1,607,480,234 | 98.8 | 19,714 | 73,629,989 | 99.6 | 1,556,225,412 | 100.0 |
| \$2,000 or more | 85,938,657 | 91.5 | 1,618,409,550 | 99.5 | 18,832 | 73,766,873 | 99.8 | 1,556,558,539 | 100.0 |
| \$1,000 or more | 90,214,472 | 96.1 | 1,624,795,209 | 99.9 | 18,010 | 73,895,973 | 100.0 | 1,556,760,348 | 100.0 |
| \$1 or more | 93,238,823 | 99.3 | 1,626,554,501 | 100.0 | 17,445 | 73,898,116 | 100.0 | 1,556,761,760 | 100.0 |
| All returns | 93,902,469 | 100.0 | 1,613,731,497 | 99.2 | 17,185 | 73,906,244 | 100.0 | 1,556,082,195 | 100.0 |

| Size and accumulated size of adjusted gross income | Taxable returns—Continued | | | | | | | | | | |
|---|---------------------------|---------------|------------------|--------------------------|-------------|------------------|------------------|----------------|------------------------------------|------------------------------|---------|
| | Taxable income | | | Income tax after credits | | | Total income tax | | | | |
| | Number of returns | Amount | Percent of total | Number of returns | Amount | Percent of total | Amount | Percent of — | | Average income tax (dollars) | |
| (10) | (11) | (12) | (13) | (14) | (15) | (16) | Total | Taxable income | Adjusted gross income less deficit | (20) | |
| Cumulated From Largest Size of Adjusted Gross Income | | | | | | | | | | | |
| \$1,000,000 or more | 4,389 | 7,013,225 | 0.6 | 4,385 | 4,301,111 | 1.7 | 4,409,751 | 1.8 | 62.9 | 47.9 | 999,944 |
| \$500,000 or more | 16,786 | 13,525,650 | 1.1 | 16,751 | 7,914,306 | 3.2 | 8,123,442 | 3.2 | 60.1 | 46.4 | 481,675 |
| \$200,000 or more | 116,757 | 36,221,656 | 2.9 | 116,380 | 19,003,420 | 7.6 | 19,465,896 | 7.8 | 53.7 | 42.5 | 166,223 |
| \$100,000 or more | 558,020 | 83,479,915 | 6.7 | 556,223 | 38,148,728 | 15.3 | 38,872,078 | 15.5 | 46.6 | 37.3 | 69,491 |
| \$75,000 or more | 1,090,370 | 120,207,477 | 9.6 | 1,087,222 | 50,585,462 | 20.3 | 51,421,149 | 20.5 | 42.8 | 34.3 | 47,060 |
| \$50,000 or more | 3,110,056 | 216,634,891 | 17.3 | 3,101,964 | 77,653,734 | 31.2 | 78,629,796 | 31.4 | 36.3 | 29.2 | 25,253 |
| \$40,000 or more | 6,151,515 | 325,510,153 | 26.0 | 6,140,603 | 103,171,073 | 41.4 | 104,195,222 | 41.6 | 32.0 | 25.8 | 16,926 |
| \$30,000 or more | 14,062,427 | 546,061,243 | 43.6 | 14,038,827 | 147,518,747 | 59.2 | 148,583,557 | 59.4 | 27.2 | 22.0 | 10,562 |
| \$25,000 or more | 20,820,663 | 695,949,461 | 55.6 | 20,790,261 | 174,139,930 | 69.9 | 175,219,530 | 70.0 | 25.2 | 20.4 | 8,413 |
| \$20,000 or more | 29,909,545 | 860,484,030 | 68.7 | 29,873,114 | 200,915,333 | 80.7 | 202,024,119 | 80.7 | 23.5 | 19.0 | 6,753 |
| \$15,000 or more | 40,869,151 | 1,014,738,272 | 81.0 | 40,829,634 | 223,669,887 | 89.8 | 224,798,332 | 89.8 | 22.2 | 17.9 | 5,499 |
| \$14,000 or more | 43,345,672 | 1,043,400,410 | 83.3 | 43,306,031 | 227,527,294 | 91.3 | 228,658,138 | 91.4 | 21.9 | 17.7 | 5,274 |
| \$13,000 or more | 46,025,906 | 1,072,235,997 | 85.6 | 45,986,182 | 231,294,729 | 92.9 | 232,431,893 | 92.9 | 21.7 | 17.5 | 5,049 |
| \$12,000 or more | 48,860,980 | 1,100,334,934 | 87.9 | 48,820,030 | 234,801,918 | 94.3 | 235,945,188 | 94.3 | 21.4 | 17.3 | 4,828 |
| \$11,000 or more | 51,707,349 | 1,126,194,612 | 89.9 | 51,666,747 | 237,873,343 | 95.5 | 239,018,603 | 95.5 | 21.2 | 17.1 | 4,622 |
| \$10,000 or more | 54,781,791 | 1,151,483,302 | 92.0 | 54,741,012 | 240,715,352 | 96.6 | 241,861,647 | 96.7 | 21.0 | 16.9 | 4,414 |
| \$9,000 or more | 57,878,381 | 1,175,166,187 | 93.9 | 57,837,138 | 243,164,701 | 97.6 | 244,314,998 | 97.6 | 20.8 | 16.8 | 4,213 |
| \$8,000 or more | 61,073,609 | 1,195,736,264 | 95.5 | 61,032,287 | 245,106,686 | 98.4 | 246,259,628 | 98.4 | 20.6 | 16.6 | 4,031 |
| \$7,000 or more | 64,008,586 | 1,213,142,303 | 96.5 | 63,966,890 | 246,656,066 | 99.0 | 247,809,436 | 99.0 | 20.4 | 16.4 | 3,871 |
| \$6,000 or more | 66,641,294 | 1,226,764,227 | 98.0 | 66,599,598 | 247,794,336 | 99.5 | 248,949,733 | 99.5 | 20.3 | 16.3 | 3,735 |
| \$5,000 or more | 69,188,875 | 1,237,523,353 | 98.8 | 69,147,178 | 248,518,074 | 99.8 | 249,674,335 | 99.8 | 20.2 | 16.2 | 3,608 |
| \$4,000 or more | 71,707,797 | 1,246,101,914 | 99.5 | 71,666,036 | 248,933,548 | 99.9 | 250,089,913 | 99.9 | 20.1 | 16.1 | 3,487 |
| \$3,000 or more | 73,912,842 | 1,251,229,749 | 99.9 | 73,871,566 | 249,046,363 | 100.0 | 250,205,323 | 100.0 | 20.0 | 16.1 | 3,392 |
| \$2,000 or more | 73,749,903 | 1,251,673,227 | 100.0 | 73,708,841 | 249,067,587 | 100.0 | 250,228,382 | 100.0 | 20.0 | 16.1 | 3,398 |
| \$1,000 or more | 73,878,803 | 1,252,026,823 | 100.0 | 73,837,706 | 249,075,573 | 100.0 | 250,237,795 | 100.0 | 20.0 | 16.1 | 3,386 |
| \$1 or more | 73,878,803 | 1,252,026,823 | 100.0 | 73,839,509 | 249,077,088 | 100.0 | 250,240,231 | 100.0 | 20.0 | 16.1 | 3,386 |
| All returns | 73,878,803 | 1,252,026,823 | 100.0 | 73,840,395 | 249,078,475 | 100.0 | 250,341,440 | 100.0 | 20.0 | 16.1 | 3,387 |

* Estimate should be used with caution because of the small number of sample returns on which it is based.
¹ Percent based on positive income only.
² Less than 0.05 percent.
³ Percent not computed.
 NOTE: Detail may not add to total because of rounding.

Table 1.2—All Returns: Sources of Income, Deductions, and Tax Items, by Marital Status and Sex of Taxpayer

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

| Item | All returns | | Joint returns of husbands and wives | | Separate returns of husbands and wives | | | | | | Returns of heads of households | | | |
|---|-------------------|---------------|-------------------------------------|---------------|--|------------|-------------------|------------|-------------------|-----------|--------------------------------|------------|-------------------|------------|
| | Number of returns | Amount | Number of returns | Amount | Total | | Filed by men | | Filed by women | | Total | | Filed by men | |
| | | | | | 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) | |
| Adjusted gross income less deficit | 93,902,469 | 1,613,731,497 | 45,243,211 | 1,147,881,397 | 1,699,165 | 18,082,211 | 877,654 | 10,798,303 | 821,511 | 7,283,908 | 7,691,103 | 87,932,093 | 2,358,694 | 33,169,977 |
| Salaries and wages | 83,802,109 | 1,349,842,802 | 40,272,060 | 959,981,701 | 1,523,667 | 15,929,458 | 770,393 | 9,837,553 | 753,274 | 6,091,905 | 7,342,845 | 80,178,736 | 2,236,708 | 30,865,266 |
| Business and profession: | | | | | | | | | | | | | | |
| Net profit | 6,305,794 | 66,995,010 | 4,918,274 | 56,833,556 | 61,087 | 528,418 | 45,177 | 400,184 | 15,910 | 128,234 | 244,709 | 1,901,490 | 96,656 | 1,081,374 |
| Net loss | 2,575,325 | 11,865,856 | 1,991,217 | 9,462,887 | 31,775 | 214,999 | 20,887 | 155,396 | 10,888 | 59,603 | 95,332 | 343,066 | 40,717 | 201,371 |
| Farm: | | | | | | | | | | | | | | |
| Net profit | 1,123,085 | 9,938,950 | 890,100 | 8,653,316 | *1,781 | *2,195 | *1,781 | *2,195 | — | — | 21,373 | 116,519 | 13,658 | 83,081 |
| Net loss | 1,485,345 | 11,731,416 | 1,276,564 | 10,461,030 | 16,980 | 154,787 | 12,605 | 124,958 | 4,375 | 29,830 | 28,544 | 143,923 | 20,228 | 125,107 |
| Partnership: | | | | | | | | | | | | | | |
| Net profit | 1,783,022 | 25,638,164 | 1,334,104 | 22,118,891 | 24,735 | 190,668 | 12,966 | 111,903 | 11,769 | 78,765 | 58,647 | 695,466 | 27,989 | 476,232 |
| Net loss | 1,371,636 | 16,209,569 | 1,063,399 | 13,567,505 | 7,783 | 140,054 | 4,324 | 107,197 | 3,459 | 32,857 | 34,335 | 341,865 | 18,369 | 223,802 |
| Small Business Corporation: | | | | | | | | | | | | | | |
| Net profit | 406,494 | 4,536,458 | 319,414 | 3,815,171 | 172 | 3,974 | 167 | 2,536 | 5 | 1,437 | 11,746 | 135,326 | 4,384 | 63,931 |
| Net loss | 349,374 | 3,865,707 | 287,349 | 3,352,026 | 4,802 | 21,515 | 4,385 | 18,793 | 417 | 2,722 | 9,157 | 78,617 | 7,671 | 67,549 |
| Sales of capital assets: | | | | | | | | | | | | | | |
| Net gain | 6,973,930 | 32,723,298 | 4,944,012 | 25,552,352 | 61,334 | 259,625 | 36,840 | 166,058 | 24,494 | 93,567 | 208,425 | 877,890 | 66,183 | 388,344 |
| Net loss | 1,955,544 | 3,063,695 | 1,367,805 | 2,184,349 | 19,757 | 21,641 | 11,593 | 11,123 | 8,164 | 10,518 | 75,079 | 120,841 | 33,463 | 67,100 |
| Sales of property other than capital assets: | | | | | | | | | | | | | | |
| Net gain | 669,735 | 2,149,695 | 579,672 | 1,858,773 | 1,255 | 7,024 | 844 | 5,390 | 411 | 1,635 | 13,044 | 52,237 | 4,366 | 16,337 |
| Net loss | 424,922 | 2,073,409 | 333,899 | 1,724,078 | 6,614 | 27,786 | 3,690 | 17,401 | 2,924 | 10,385 | 7,476 | 68,789 | 5,454 | 59,691 |
| Dividends in adjusted gross income | 10,738,982 | 38,761,253 | 6,629,545 | 25,093,318 | 116,736 | 420,350 | 71,192 | 219,798 | 45,544 | 200,551 | 340,941 | 1,003,548 | 93,246 | 353,955 |
| Interest received | 49,019,575 | 102,009,444 | 29,581,980 | 66,972,972 | 579,495 | 971,900 | 307,588 | 446,119 | 271,907 | 525,780 | 2,117,158 | 2,965,244 | 570,174 | 795,370 |
| Pensions and annuities in adjusted gross income | 7,373,704 | 43,339,736 | 4,854,914 | 31,313,420 | 66,742 | 404,994 | 37,669 | 236,822 | 29,073 | 168,171 | 209,898 | 1,124,304 | 67,966 | 496,459 |
| Rent: | | | | | | | | | | | | | | |
| Net income | 3,653,996 | 13,664,671 | 2,555,937 | 10,083,150 | 35,694 | 224,827 | 22,833 | 120,306 | 12,861 | 104,521 | 138,759 | 342,473 | 47,555 | 121,282 |
| Net loss | 3,809,821 | 13,464,274 | 2,832,192 | 10,455,716 | 43,346 | 126,392 | 19,667 | 63,344 | 23,679 | 63,049 | 180,795 | 560,880 | 69,877 | 292,152 |
| Royalty: | | | | | | | | | | | | | | |
| Net income | 707,018 | 4,213,345 | 502,733 | 2,945,746 | 8,828 | 59,530 | 4,797 | 22,621 | 4,031 | 36,910 | 27,640 | 100,464 | 8,715 | 22,370 |
| Net loss | 37,297 | 308,361 | 27,925 | 256,484 | † | † | † | † | † | † | 96 | 822 | 41 | 369 |
| Estate or trust: | | | | | | | | | | | | | | |
| Net income | 865,381 | 4,974,127 | 387,206 | 2,103,327 | 6,813 | 96,789 | 4,777 | 41,942 | 2,036 | 54,847 | 37,112 | 252,213 | 7,444 | 39,543 |
| Net loss | 40,916 | 414,096 | 28,127 | 305,756 | 1,511 | 11,701 | *1,454 | *11,548 | *57 | *153 | 917 | 13,224 | 696 | 9,580 |
| State income tax refunds | 10,525,604 | 3,629,571 | 8,466,776 | 2,992,755 | 118,466 | 22,025 | 71,679 | 15,307 | 46,787 | 6,719 | 652,972 | 218,870 | 209,169 | 79,218 |
| Alimony received | 317,335 | 1,422,198 | 20,980 | 71,904 | 10,482 | 27,524 | — | — | 10,482 | 27,524 | 164,237 | 703,470 | 13,291 | 97,118 |
| Unemployment compensation in adjusted gross income | 1,798,210 | 2,082,456 | 1,534,199 | 1,785,161 | 62,891 | 122,710 | 30,618 | 67,272 | 32,273 | 55,438 | 40,478 | 34,388 | 26,506 | 20,666 |
| Other income less loss | 4,022,539 | —579,234 | 2,999,133 | —657,971 | 40,268 | —47,455 | 30,268 | —17,754 | 10,000 | —29,701 | 171,696 | 70,506 | 64,030 | 27,006 |
| Total statutory adjustments | 13,148,919 | 28,614,061 | 9,579,256 | 21,866,316 | 161,194 | 421,315 | 127,299 | 368,301 | 33,895 | 53,014 | 574,070 | 1,169,024 | 257,352 | 811,217 |
| Total itemized deductions | 28,950,282 | 219,028,139 | 22,095,809 | 179,508,353 | 478,083 | 2,224,234 | 269,599 | 1,390,893 | 208,484 | 833,342 | 1,746,990 | 9,517,992 | 561,836 | 3,635,343 |
| Excess itemized deductions | 28,634,179 | 127,935,816 | 22,095,764 | 104,400,594 | 450,750 | 1,431,960 | 260,862 | 937,534 | 189,888 | 494,426 | 1,746,990 | 5,501,167 | 561,836 | 2,343,760 |
| Taxable income | 88,104,696 | 1,279,985,360 | 43,471,242 | 899,279,439 | 1,569,269 | 14,435,764 | 813,165 | 8,717,830 | 756,104 | 5,717,934 | 6,928,550 | 63,379,087 | 2,153,250 | 24,546,973 |
| Income tax after credits | 73,840,395 | 249,078,475 | 39,669,188 | 185,280,427 | 1,382,605 | 2,876,110 | 755,417 | 1,820,883 | 627,188 | 1,055,227 | 4,864,276 | 9,408,130 | 1,642,273 | 4,338,386 |
| Total income tax | 73,906,244 | 250,341,440 | 39,726,769 | 186,330,714 | 1,382,925 | 2,887,909 | 755,714 | 1,830,872 | 627,211 | 1,057,037 | 4,886,649 | 9,441,454 | 1,642,635 | 4,357,126 |
| Total tax liability | 75,325,013 | 256,251,076 | 40,669,717 | 191,277,257 | 1,401,533 | 2,935,890 | 768,080 | 1,865,873 | 633,453 | 1,070,016 | 4,934,027 | 9,584,422 | 1,681,627 | 4,439,015 |
| Earned income credit, total | 6,953,621 | 1,985,996 | 3,207,129 | 888,574 | — | — | — | — | — | — | 3,707,604 | 1,087,070 | 856,889 | 251,345 |
| Taxpayments: | | | | | | | | | | | | | | |
| Total | 87,439,159 | 271,501,122 | 42,531,520 | 196,603,975 | 1,561,853 | 2,855,930 | 787,295 | 1,801,033 | 774,558 | 1,054,897 | 7,252,367 | 13,122,379 | 2,224,429 | 5,639,874 |
| Income tax withheld | 81,727,468 | 228,959,396 | 39,351,864 | 164,107,153 | 1,478,818 | 2,486,447 | 739,655 | 1,604,656 | 739,163 | 881,791 | 7,105,025 | 12,108,851 | 2,180,146 | 5,188,353 |
| Advance earned income credit payments | 29,900 | 5,447 | 13,213 | 4,128 | — | — | — | — | — | — | *8,163 | *578 | — | — |
| Tax due at time of filing | 21,755,516 | 32,843,576 | 13,927,478 | 25,278,300 | 555,619 | 483,993 | 331,023 | 306,902 | 224,596 | 177,091 | 647,530 | 819,153 | 243,133 | 419,363 |
| Total overpayment | 69,868,451 | 49,458,344 | 30,383,255 | 31,241,037 | 1,080,903 | 404,034 | 509,158 | 242,062 | 571,745 | 6,973,654 | 5,077,803 | 2,093,122 | 1,786,703 | 1,766,703 |
| Overpayment refunded | 68,232,903 | 46,680,072 | 29,347,669 | 29,080,786 | 1,065,786 | 385,493 | 501,375 | 229,218 | 564,411 | 156,275 | 6,927,548 | 5,003,455 | 2,075,505 | 1,750,905 |

Footnote(s) at end of table.

Table 1.2—All Returns: Sources of Income, Deductions, and Tax Items, by Marital Status and Sex of Taxpayer—Continued

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

| Item | Returns of heads of households—Continued | | | | Returns of single persons | | | | Returns of surviving spouses | | | | | |
|--|--|------------|-------------------|-------------|---------------------------|-------------|-------------------|-------------|------------------------------|-----------|-------------------|---------|-------------------|---------|
| | Filed by women | | Total | | Filed by men | | Filed by women | | Total | | Filed by men | | Filed by women | |
| | 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) |
| Adjusted gross income less deficit | 5,332,409 | 54,762,116 | 39,143,344 | 357,964,996 | 21,575,134 | 204,622,555 | 17,568,210 | 153,342,441 | 125,646 | 1,870,801 | 44,465 | 891,551 | 81,181 | 979,250 |
| Salaries and wages | 5,106,137 | 49,313,470 | 34,565,590 | 292,517,305 | 19,777,005 | 181,827,838 | 14,788,585 | 110,689,467 | 97,947 | 1,235,603 | 36,394 | 631,057 | 61,553 | 604,546 |
| Business and profession: | | | | | | | | | | | | | | |
| Net profit | 148,053 | 820,115 | 1,074,342 | 7,672,184 | 712,359 | 5,843,709 | 361,983 | 1,828,475 | 7,382 | 59,362 | 2,367 | 38,550 | 5,015 | 20,812 |
| Net loss | 54,615 | 141,696 | 455,937 | 1,826,836 | 297,901 | 1,334,132 | 158,036 | 492,704 | 1,064 | 18,068 | *219 | *3,861 | 845 | 14,207 |
| Farm: | | | | | | | | | | | | | | |
| Net profit | 7,715 | 33,438 | 206,796 | 1,163,399 | 178,007 | 1,063,142 | 28,789 | 100,257 | *3,035 | *3,521 | *2,718 | *1,909 | *317 | *1,612 |
| Net loss | 8,316 | 18,816 | 158,187 | 958,718 | 137,744 | 797,602 | 20,443 | 161,116 | 5,070 | 12,958 | *42 | *671 | *5,028 | *12,287 |
| Partnership: | | | | | | | | | | | | | | |
| Net profit | 30,658 | 219,234 | 363,605 | 2,605,573 | 196,192 | 1,765,258 | 167,413 | 840,315 | 1,931 | 27,566 | *307 | *23,029 | *1,624 | *4,537 |
| Net loss | 15,966 | 118,063 | 265,226 | 2,149,014 | 179,809 | 1,699,656 | 85,417 | 449,355 | 893 | 11,130 | 822 | 7,114 | *71 | *4,016 |
| Small Business Corporation: | | | | | | | | | | | | | | |
| Net profit | 7,362 | 71,395 | 74,475 | 578,118 | 43,353 | 369,695 | 31,122 | 208,424 | *687 | *3,869 | *15 | *1,898 | *672 | *1,971 |
| Net loss | 1,486 | 11,068 | 47,515 | 409,774 | 38,352 | 351,155 | 9,163 | 58,619 | 551 | 3,776 | *424 | *3,311 | *127 | *465 |
| Sales of capital assets: | | | | | | | | | | | | | | |
| Net gain | 142,236 | 489,546 | 1,747,260 | 6,001,834 | 836,504 | 3,305,523 | 910,756 | 2,696,311 | 12,899 | 31,598 | 6,092 | 13,222 | 6,807 | 18,376 |
| Net loss | 41,616 | 53,741 | 490,027 | 733,008 | 240,230 | 385,644 | 249,797 | 347,365 | 2,876 | 3,860 | 2,334 | 3,097 | *542 | *762 |
| Sales of property other than capital assets: | | | | | | | | | | | | | | |
| Net gain | 8,678 | 35,900 | 74,128 | 229,470 | 58,990 | 172,928 | 15,138 | 56,542 | 1,636 | 2,190 | 1,470 | 1,591 | *166 | *599 |
| Net loss | 2,022 | 9,098 | 76,531 | 252,377 | 64,472 | 199,669 | 12,059 | 52,708 | *402 | *382 | — | — | *402 | *382 |
| Dividends in adjusted gross income | 247,695 | 649,594 | 3,628,057 | 12,149,070 | 1,407,820 | 3,991,747 | 2,220,237 | 8,157,323 | 23,703 | 94,967 | 11,140 | 58,019 | 12,563 | 38,947 |
| Interest received | 1,546,984 | 2,169,514 | 16,648,469 | 30,812,141 | 7,984,415 | 10,493,595 | 8,664,054 | 20,318,546 | 92,473 | 287,187 | 31,137 | 86,468 | 61,336 | 200,719 |
| Pensions and annuities in adjusted gross income | 141,932 | 627,845 | 2,214,583 | 10,364,424 | 731,044 | 3,796,334 | 1,483,539 | 6,568,090 | 27,567 | 132,595 | *9,667 | *54,074 | 17,900 | 78,521 |
| Rent: | | | | | | | | | | | | | | |
| Net income | 91,204 | 221,190 | 915,709 | 2,997,715 | 323,912 | 924,502 | 591,797 | 2,073,213 | 7,897 | 16,507 | 2,490 | 5,915 | 5,407 | 10,591 |
| Net loss | 110,918 | 268,729 | 742,946 | 2,300,977 | 431,705 | 1,613,484 | 311,241 | 687,493 | 10,542 | 20,309 | 480 | 3,770 | 10,062 | 16,539 |
| Royalty: | | | | | | | | | | | | | | |
| Net income | 18,925 | 78,094 | 167,611 | 1,105,700 | 41,536 | 321,706 | 126,075 | 783,995 | *206 | *1,904 | *101 | *4 | *105 | *1,901 |
| Net loss | *55 | *453 | 9,263 | 48,897 | 2,896 | 38,510 | 6,367 | 10,387 | † | † | † | † | — | — |
| Estate or trust: | | | | | | | | | | | | | | |
| Net income | 29,668 | 212,670 | 429,290 | 2,490,594 | 134,076 | 592,867 | 295,214 | 1,897,727 | 4,960 | 31,205 | *2,499 | *8,692 | 2,461 | 22,512 |
| Net loss | 221 | 3,644 | 10,280 | 81,900 | 3,438 | 45,509 | 6,842 | 36,391 | *81 | *1,516 | *15 | *1,085 | *66 | *431 |
| State income tax refunds | 443,803 | 139,652 | 1,269,570 | 389,995 | 729,307 | 252,856 | 540,263 | 137,139 | 17,820 | 5,926 | 6,901 | 2,389 | 10,919 | 3,536 |
| Alimony received | 150,946 | 606,352 | 121,636 | 619,299 | *7,097 | *47,119 | 114,539 | 572,181 | — | — | — | — | — | — |
| Unemployment compensation in adjusted gross income | 13,972 | 13,723 | 158,933 | 139,084 | 127,486 | 111,155 | 31,447 | 27,928 | *1,709 | *1,113 | *1,709 | *1,113 | — | — |
| Other income less loss | 107,666 | 43,500 | 798,883 | 25,632 | 422,863 | —119,718 | 376,020 | 145,350 | 12,559 | 30,054 | 3,206 | 4,711 | 9,353 | 25,344 |
| Total statutory adjustments | 316,718 | 357,806 | 2,825,483 | 5,135,042 | 1,649,006 | 3,672,338 | 1,176,477 | 1,462,703 | 8,916 | 22,364 | 5,499 | 16,178 | 3,417 | 6,186 |
| Total itemized deductions | 1,185,094 | 5,882,649 | 4,589,747 | 26,478,510 | 2,429,920 | 14,411,229 | 2,159,827 | 12,067,282 | 39,653 | 299,050 | 16,241 | 143,430 | 23,412 | 155,619 |
| Excess itemized deductions | 1,185,094 | 3,157,407 | 4,301,022 | 16,437,865 | 2,269,030 | 9,112,414 | 2,031,992 | 7,325,452 | 39,653 | 164,230 | 16,241 | 88,211 | 23,412 | 76,019 |
| Taxable income | 4,775,300 | 38,832,114 | 36,019,386 | 301,505,757 | 19,901,262 | 174,284,660 | 16,118,124 | 127,221,097 | 116,249 | 1,385,313 | 42,749 | 686,768 | 73,500 | 698,545 |
| Income tax after credits | 3,242,003 | 5,069,744 | 27,825,686 | 51,268,968 | 15,492,616 | 30,205,144 | 12,333,070 | 21,063,825 | 78,640 | 244,840 | 32,516 | 136,739 | 46,124 | 108,101 |
| Total income tax | 3,244,014 | 5,084,328 | 27,831,254 | 51,435,803 | 15,497,409 | 30,309,154 | 12,333,845 | 21,126,649 | 78,647 | 245,560 | 32,523 | 137,306 | 46,124 | 108,255 |
| Total tax liability | 3,272,400 | 5,145,408 | 28,240,380 | 52,203,882 | 15,791,267 | 30,902,991 | 12,449,113 | 21,300,891 | 38,888 | 10,352 | *6,527 | *1,924 | 32,361 | 109,617 |
| Earned income credit, total | 2,850,715 | 835,726 | — | — | — | — | — | — | — | — | — | — | — | 8,429 |
| Taxpayments: | | | | | | | | | | | | | | |
| Total | 5,027,938 | 7,482,505 | 35,986,396 | 58,651,635 | 20,085,264 | 35,784,140 | 15,901,132 | 22,867,495 | 107,023 | 267,202 | 39,957 | 146,914 | 67,066 | 120,287 |
| Income tax withheld | 4,924,879 | 6,920,498 | 33,696,524 | 50,061,743 | 19,254,070 | 32,301,823 | 14,442,454 | 17,759,921 | 95,237 | 195,203 | 35,749 | 110,990 | 59,488 | 84,213 |
| Advance earned income credit payments | *8,163 | *578 | *7,545 | *624 | *4,207 | *89 | *3,338 | *535 | *979 | *117 | — | — | *979 | *117 |
| Tax due at time of filing | 404,397 | 399,790 | 6,600,362 | 6,214,605 | 3,125,082 | 3,290,095 | 3,475,280 | 2,984,510 | 24,527 | 47,524 | 9,656 | 23,814 | 14,871 | 23,710 |
| Total overpayment | 4,880,532 | 3,291,100 | 31,359,253 | 12,661,734 | 17,943,817 | 8,111,155 | 13,395,436 | 4,550,578 | 91,386 | 30,776 | 30,776 | 32,304 | 60,610 | 41,432 |
| Overpayment refunded | 4,852,043 | 3,252,550 | 30,804,564 | 12,143,715 | 17,741,013 | 7,903,910 | 13,063,551 | 4,239,805 | 87,336 | 66,642 | 29,286 | 30,487 | 58,050 | 36,155 |

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

†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.

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

Table 1.3—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income

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

| Size of adjusted gross income | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Interest received | | Alimony received | | State income tax refunds | | Pensions and annuities | | | |
|---|-------------------|------------------------------------|--------------------|----------------------|-------------------|--------------------|-------------------|------------------|--------------------------|------------------|------------------------|-------------------|--------------------------|-------------------|
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Total | | In adjusted gross income | |
| | | | | | | | | | | | 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 | 93,902,469 | 1,613,731,497 | 83,802,109 | 1,349,842,802 | 49,019,575 | 102,009,444 | 317,335 | 1,422,198 | 10,525,604 | 3,629,571 | 7,675,877 | 48,107,556 | 7,373,704 | 43,339,736 |
| No adjusted gross income | 663,646 | -12,823,004 | 267,936 | 2,919,467 | 355,117 | 988,200 | 450 | 5,686 | 28,767 | 25,013 | 31,480 | 111,788 | 29,216 | 84,630 |
| \$1 under \$1,000 | 3,024,351 | 1,759,292 | 2,742,693 | 2,011,821 | 570,882 | 167,150 | — | — | 10,519 | 2,329 | 37,807 | 129,370 | 27,667 | 41,319 |
| \$1,000 under \$2,000 | 4,274,815 | 6,385,658 | 3,879,978 | 5,923,340 | 1,076,039 | 490,965 | *2,226 | *4,584 | 11,358 | 2,401 | 63,130 | 114,558 | 61,266 | 59,481 |
| \$2,000 under \$3,000 | 4,397,486 | 10,929,316 | 3,998,724 | 9,986,897 | 1,280,598 | 681,072 | *3,401 | *3,302 | 26,555 | 7,976 | 108,031 | 225,155 | 95,427 | 144,821 |
| \$3,000 under \$4,000 | 3,931,648 | 13,746,974 | 3,463,567 | 11,963,816 | 1,336,897 | 1,188,510 | 22,219 | 41,583 | 24,184 | 6,294 | 176,473 | 400,356 | 160,456 | 336,687 |
| \$4,000 under \$5,000 | 3,762,583 | 16,907,372 | 3,173,584 | 13,939,248 | 1,388,708 | 1,686,727 | 16,748 | 52,810 | 30,605 | 6,018 | 302,138 | 855,898 | 294,793 | 730,426 |
| \$5,000 under \$6,000 | 3,845,684 | 21,116,919 | 3,238,120 | 17,468,504 | 1,390,678 | 1,996,066 | 25,012 | 70,400 | 52,474 | 14,248 | 373,681 | 1,308,105 | 361,060 | 1,078,758 |
| \$6,000 under \$7,000 | 3,788,205 | 24,621,903 | 3,148,108 | 19,806,443 | 1,440,083 | 2,269,739 | 14,700 | 40,455 | 51,989 | 13,666 | 396,507 | 1,449,425 | 389,647 | 1,317,845 |
| \$7,000 under \$8,000 | 3,782,772 | 28,373,468 | 3,205,182 | 23,170,377 | 1,487,263 | 2,497,470 | 20,501 | 69,136 | 57,013 | 13,831 | 411,536 | 1,822,866 | 400,166 | 1,574,174 |
| \$8,000 under \$9,000 | 3,553,876 | 30,235,291 | 3,021,883 | 24,759,256 | 1,409,589 | 2,495,617 | 12,193 | 46,555 | 84,313 | 17,279 | 412,742 | 1,971,515 | 408,442 | 1,814,759 |
| \$9,000 under \$10,000 | 3,400,458 | 32,291,416 | 2,930,959 | 26,712,552 | 1,427,474 | 2,502,323 | *10,776 | *3,107 | 97,122 | 21,462 | 336,945 | 1,668,546 | 331,043 | 1,611,675 |
| \$10,000 under \$11,000 | 3,205,160 | 33,615,887 | 2,804,215 | 27,961,920 | 1,401,643 | 2,507,522 | 21,499 | 63,882 | 124,339 | 25,351 | 356,808 | 1,735,431 | 347,629 | 1,591,031 |
| \$11,000 under \$12,000 | 2,931,042 | 33,689,991 | 2,559,770 | 28,053,918 | 1,405,402 | 2,517,979 | 18,943 | 57,698 | 135,842 | 32,227 | 311,241 | 1,805,600 | 303,986 | 1,638,489 |
| \$12,000 under \$13,000 | 2,899,170 | 36,221,920 | 2,584,732 | 31,037,812 | 1,338,338 | 2,298,951 | 11,817 | 72,834 | 140,317 | 27,573 | 272,122 | 1,578,338 | 261,139 | 1,449,950 |
| \$13,000 under \$14,000 | 2,738,283 | 36,953,802 | 2,435,873 | 31,162,979 | 1,373,904 | 2,648,226 | *4,645 | 59,018 | 172,016 | 39,401 | 277,586 | 1,726,429 | 269,673 | 1,546,225 |
| \$14,000 under \$15,000 | 2,529,386 | 36,636,436 | 2,278,995 | 31,593,427 | 1,258,414 | 2,430,343 | *11,204 | *40,230 | 182,959 | 38,082 | 216,879 | 1,366,952 | 205,235 | 1,167,713 |
| \$15,000 under \$16,000 | 2,407,056 | 37,322,297 | 2,190,018 | 32,158,349 | 1,317,416 | 2,214,960 | 12,887 | 58,113 | 216,675 | 50,553 | 263,609 | 1,830,741 | 258,022 | 1,702,865 |
| \$16,000 under \$17,000 | 2,247,727 | 37,065,406 | 2,037,914 | 32,192,627 | 1,182,668 | 2,056,863 | 7,587 | 23,142 | 203,960 | 47,524 | 202,410 | 1,390,188 | 188,030 | 1,249,865 |
| \$17,000 under \$18,000 | 2,198,543 | 38,453,445 | 2,003,024 | 33,554,535 | 1,200,029 | 2,209,391 | *9,150 | *26,272 | 234,376 | 59,770 | 205,364 | 1,366,361 | 200,067 | 1,310,057 |
| \$18,000 under \$19,000 | 2,151,979 | 39,813,886 | 1,997,813 | 35,400,262 | 1,261,076 | 1,904,775 | *4,645 | *36,049 | 267,853 | 59,107 | 163,945 | 1,068,671 | 152,892 | 968,657 |
| \$19,000 under \$20,000 | 2,092,428 | 40,775,744 | 1,903,441 | 35,297,671 | 1,254,251 | 2,175,111 | *6,574 | *25,217 | 315,732 | 79,459 | 201,151 | 1,448,135 | 193,795 | 1,305,458 |
| \$20,000 under \$25,000 | 9,158,521 | 205,478,622 | 8,530,167 | 181,630,588 | 5,969,909 | 10,098,222 | 25,131 | 1,430,590 | 1,832,899 | 498,284 | 747,951 | 5,624,907 | 1,712,629 | 5,094,591 |
| \$25,000 under \$30,000 | 6,783,466 | 185,760,754 | 6,393,355 | 165,420,281 | 4,844,613 | 8,469,563 | 19,465 | 134,582 | 1,782,613 | 513,339 | 562,662 | 4,705,022 | 538,979 | 4,300,325 |
| \$30,000 under \$40,000 | 7,950,952 | 273,095,062 | 7,496,070 | 239,748,733 | 6,371,001 | 12,568,639 | 11,005 | 117,064 | 2,492,861 | 784,615 | 652,490 | 5,551,644 | 618,277 | 5,168,088 |
| \$40,000 under \$50,000 | 3,053,039 | 134,907,796 | 2,850,790 | 114,612,795 | 2,698,729 | 7,576,814 | 7,234 | 110,663 | 1,029,575 | 424,781 | 267,160 | 2,654,397 | 246,279 | 2,417,902 |
| \$50,000 under \$75,000 | 2,033,079 | 120,009,700 | 1,768,161 | 88,049,545 | 1,912,549 | 9,865,987 | 3,666 | 44,214 | 617,948 | 374,852 | 218,198 | 2,819,500 | 207,430 | 2,382,807 |
| \$75,000 under \$100,000 | 535,348 | 45,918,079 | 442,622 | 29,778,766 | 512,766 | 4,025,094 | 902 | 5,787 | 155,721 | 164,173 | 51,303 | 570,951 | 48,934 | 510,489 |
| \$100,000 under \$200,000 | 443,514 | 58,591,220 | 361,303 | 34,965,920 | 429,142 | 5,248,542 | 993 | 38,068 | 116,660 | 40,610 | 649,046 | 649,046 | 527,066 | 527,066 |
| \$200,000 under \$500,000 | 100,369 | 28,343,686 | 80,132 | 13,966,820 | 97,820 | 2,620,913 | 232 | 18,074 | 24,218 | 70,369 | 9,878 | 212,937 | 9,586 | 162,110 |
| \$500,000 under \$1,000,000 | 12,467 | 8,323,125 | 9,644 | 2,874,431 | 12,233 | 777,373 | 33 | 1,714 | 2,998 | 18,070 | 1,501 | 44,979 | 1,463 | 36,063 |
| \$1,000,000 or more | 4,414 | 9,210,095 | 3,336 | 1,719,705 | 4,364 | 830,337 | 15 | 369 | 1,143 | 14,560 | 539 | 20,106 | 515 | 15,309 |
| Taxable returns, total | 73,906,244 | 1,556,082,195 | 66,668,854 | 1,290,026,559 | 42,934,264 | 95,173,039 | 269,769 | 1,298,008 | 10,122,118 | 3,472,630 | 6,589,729 | 44,361,583 | 6,348,662 | 40,386,434 |
| No adjusted gross income | 8,128 | -679,564 | 5,355 | 7,377 | 184,257 | 528,257 | *28 | *1,046 | 1,855 | 4,262 | 435 | 4,100 | 435 | 3,890 |
| \$1 under \$1,000 | *2,143 | *1,412 | *311 | *1,996 | *2,143 | *8,031 | — | — | — | — | — | — | — | — |
| \$1,000 under \$2,000 | 129,100 | 201,808 | 21,421 | 15,565 | 127,161 | 117,268 | — | — | *56 | *68 | *3,743 | *5,365 | *3,743 | *5,365 |
| \$2,000 under \$3,000 | 137,884 | 333,128 | 48,522 | 67,314 | 111,248 | 172,997 | — | — | *251 | *287 | *2,942 | *6,318 | *2,942 | *6,318 |
| \$3,000 under \$4,000 | 1,905,966 | 6,902,448 | 1,796,680 | 6,310,342 | 407,649 | 582,341 | 14,940 | 22,350 | 3,805 | 1,510 | 9,888 | 16,119 | *5,212 | *15,768 |
| \$4,000 under \$5,000 | 2,518,951 | 11,329,804 | 2,224,736 | 9,716,911 | 921,365 | 880,626 | *9,404 | *31,021 | 12,881 | 1,424 | 133,088 | 344,521 | 132,488 | 326,705 |
| \$5,000 under \$6,000 | 2,547,733 | 13,987,795 | 2,181,474 | 11,603,955 | 923,036 | 1,290,190 | 13,188 | 53,279 | 16,134 | 3,847 | 207,452 | 669,031 | 199,495 | 566,741 |
| \$6,000 under \$7,000 | 2,633,086 | 17,128,806 | 2,229,384 | 14,076,940 | 1,059,388 | 1,548,582 | 8,808 | 26,577 | 8,220 | 249,078 | 894,210 | 244,397 | 838,337 | 838,337 |
| \$7,000 under \$8,000 | 2,935,084 | 22,043,210 | 2,500,971 | 18,103,507 | 1,241,834 | 2,030,302 | 18,084 | 62,764 | 29,441 | 5,624 | 323,167 | 1,483,626 | 313,364 | 1,258,258 |
| \$8,000 under \$9,000 | 3,096,534 | 26,365,050 | 2,635,190 | 21,671,823 | 1,253,120 | 2,218,800 | *11,757 | *42,980 | 50,485 | 8,372 | 372,214 | 1,771,444 | 368,329 | 1,637,386 |
| \$9,000 under \$10,000 | 3,198,587 | 30,386,704 | 2,772,027 | 25,276,080 | 1,333,260 | 2,343,225 | *8,854 | *27,787 | 74,775 | 13,026 | 322,062 | 1,559,597 | 314,208 | 1,503,717 |
| \$10,000 under \$11,000 | 3,074,506 | 32,245,516 | 2,713,700 | 26,983,537 | 1,321,796 | 2,353,900 | 21,453 | 63,658 | 105,418 | 17,415 | 342,908 | 1,650,891 | 336,186 | 1,533,245 |
| \$11,000 under \$12,000 | 2,847,096 | 32,732,354 | 2,500,709 | 27,363,592 | 1,361,179 | 2,425,377 | 18,943 | 57,898 | 119,685 | 24,551 | 305,361 | 1,786,019 | 288,106 | 1,622,651 |
| \$12,000 under \$13,000 | 2,835,438 | 35,425,837 | 2,543,530 | 30,562,671 | 1,299,594 | 2,236,265 | 9,281 | 51,538 | 129,512 | 24,542 | 265,592 | 1,515,689 | 254,609 | 1,393,239 |
| \$13,000 under \$14,000 | 2,680,651 | 36,172,732 | 2,400,457 | 30,677,329 | 1,330,192 | 2,560,297 | 16,128 | 59,018 | 133,012 | 33,785 | 273,290 | 1,695,524 | 265,924 | 1,517,074 |
| \$14,000 under \$15,000 | 2,476,694 | 35,672,680 | 2,238,890 | 31,039,645 | 1,217,133 | 2,364,409 | *11,204 | *40,230 | 172,667 | 33,597 | 211,113 | 1,335,230 | 199,469 | 1,136,411 |
| \$15,000 under \$16,000 | 2,375,357 | 36,830,907 | 2,169,774 | 31,783,966 | 1,295,962 | 2,170,364 | 12,887 | 58,113 | 208,856 | 45,280 | 259,256 | 1,802,505 | 253,669 | 1,674,730 |
| \$16,000 under \$17,000 | 2,211,579 | 36,488,887 | 2,011,632 | 31,777,410 | 1,159,861 | 2,029,107 | 7,587 | 23,142 | 200,085 | 45,948 | 201,212 | 1,386,451 | 197,432 | 1,246,128 |
| \$17,000 under \$18,000 | 2,172,634 | 39,001,468 | 1,966,705 | 33,251,143 | 1,183,413 | 2,191,453 | *7,502 | *23,594 | 228,311 | 56,340 | 204,153 | 1,357,760 | 198,856 | 1,304,640 |
| \$18,000 under \$19,000 | 2,130,583 | 39,418,532 | 1,981,804 | 35,164,272 | 1,242,452 | 1,874,609 | *6,645 | *36,049 | 262,931 | 57,734 | 163,184 | 1,066,786 | 152,131 | 966,772 |
| \$19,000 under \$20,000 | 2,071,035 | 40,358,737 | 1,887,288 | 35,035,003 | | | | | | | | | | |

Table 1.3—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

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

Table with columns for 'Size of adjusted gross income', 'Pensions and annuities—Continued', and 'Dividends and other distributions received'. Rows include 'All returns, total', 'Taxable returns, total', and 'Total nontaxable returns', with detailed breakdowns by income bracket.

Individual Returns/1980

Footnote(s) at end of table.

Table 1.3—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

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

| Size of adjusted gross income | Dividends and other distributions received—Continued | | | | | | Rent | | | | Royalty | | | |
|---|--|-------------------|-------------------|------------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|----------------|
| | Domestic and foreign dividends received | | | | | | Net income | | Net loss | | Net income | | Net loss | |
| | Total | | Exclusion | | Dividends in adjusted gross income | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | | | | | | | |
| (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | |
| All returns, total | 14,567,903 | 40,375,626 | 13,671,397 | 1,614,374 | 10,736,982 | 38,761,253 | 3,653,996 | 13,664,671 | 3,809,821 | 13,464,274 | 707,018 | 4,213,345 | 37,297 | 308,361 |
| No adjusted gross income | 102,986 | 96,922 | 96,781 | 11,057 | 76,357 | 398,865 | 66,550 | 294,987 | 101,278 | 1,272,275 | 22,121 | 113,398 | 796 | 46,137 |
| \$1 under \$1,000 | 89,155 | 32,566 | 74,857 | 6,313 | 64,744 | 25,853 | 35,527 | 31,708 | 19,511 | 43,521 | 3,068 | 1,724 | — | — |
| \$1,000 under \$2,000 | 208,665 | 88,035 | 183,448 | 15,199 | 150,928 | 61,576 | 35,769 | 32,566 | 15,972 | 43,575 | 8,153 | 7,754 | — | — |
| \$2,000 under \$3,000 | 227,544 | 135,641 | 210,054 | 17,605 | 162,454 | 72,836 | 61,576 | 87,577 | 34,331 | 70,182 | 7,705 | 5,752 | *104 | *305 |
| \$3,000 under \$4,000 | 220,165 | 163,774 | 212,230 | 17,408 | 155,093 | 146,367 | 84,485 | 114,417 | 61,810 | 141,498 | 20,862 | 56,393 | *46 | *2,394 |
| \$4,000 under \$5,000 | 289,596 | 212,261 | 258,613 | 23,932 | 223,156 | 188,329 | 84,680 | 88,179 | 61,945 | 169,219 | 14,164 | 19,633 | **46 | **292 |
| \$5,000 under \$6,000 | 316,364 | 249,262 | 285,949 | 26,490 | 244,757 | 222,771 | 109,433 | 219,130 | 75,714 | 311,632 | 11,545 | 9,298 | — | — |
| \$6,000 under \$7,000 | 333,898 | 362,938 | 314,283 | 31,340 | 259,302 | 331,598 | 118,646 | 225,474 | 52,164 | 96,454 | 9,507 | 15,213 | — | — |
| \$7,000 under \$8,000 | 349,245 | 373,636 | 329,107 | 34,865 | 264,463 | 338,771 | 104,130 | 206,748 | 70,527 | 202,151 | 11,150 | 11,915 | *10 | *123 |
| \$8,000 under \$9,000 | 317,642 | 376,413 | 290,050 | 32,590 | 251,892 | 343,823 | 118,860 | 243,740 | 61,698 | 179,298 | 17,314 | 30,705 | *104 | *574 |
| \$9,000 under \$10,000 | 365,561 | 474,587 | 344,049 | 35,404 | 273,827 | 439,184 | 101,267 | 237,595 | 83,241 | 202,652 | 23,849 | 59,900 | *1,949 | *1,261 |
| \$10,000 under \$11,000 | 353,177 | 505,786 | 332,114 | 33,343 | 251,135 | 472,443 | 112,105 | 254,582 | 59,389 | 147,562 | 15,635 | 26,297 | *2,478 | *4,442 |
| \$11,000 under \$12,000 | 341,565 | 440,689 | 315,268 | 35,259 | 273,055 | 405,429 | 101,425 | 307,300 | 65,776 | 132,745 | 12,942 | 46,211 | *107 | *3,227 |
| \$12,000 under \$13,000 | 320,811 | 405,939 | 294,579 | 30,999 | 239,807 | 374,494 | 101,596 | 289,784 | 76,015 | 231,464 | 13,801 | 29,199 | *75 | *5,040 |
| \$13,000 under \$14,000 | 334,643 | 442,400 | 307,949 | 35,181 | 262,615 | 407,219 | 96,863 | 234,839 | 99,633 | 242,645 | 17,132 | 25,929 | *49 | *265 |
| \$14,000 under \$15,000 | 293,272 | 361,021 | 270,431 | 30,267 | 228,055 | 330,754 | 95,717 | 237,874 | 75,466 | 207,355 | 13,783 | 45,242 | *590 | *3,639 |
| \$15,000 under \$16,000 | 312,461 | 409,241 | 290,155 | 31,682 | 223,794 | 377,560 | 87,341 | 219,197 | 89,220 | 224,830 | 11,929 | 40,978 | *657 | *160 |
| \$16,000 under \$17,000 | 307,787 | 366,570 | 284,854 | 27,427 | 209,626 | 339,144 | 80,503 | 234,057 | 92,241 | 203,910 | 15,867 | 25,502 | **11 | **1,520 |
| \$17,000 under \$18,000 | 303,816 | 389,691 | 286,378 | 30,840 | 209,966 | 358,551 | 72,603 | 184,369 | 95,477 | 205,519 | 8,109 | 22,092 | ** | ** |
| \$18,000 under \$19,000 | 323,394 | 385,307 | 289,323 | 31,363 | 216,647 | 353,943 | 64,506 | 185,584 | 89,696 | 205,489 | 14,663 | 39,747 | *13 | *35 |
| \$19,000 under \$20,000 | 292,821 | 393,357 | 267,216 | 31,927 | 216,971 | 361,431 | 88,222 | 260,799 | 98,215 | 256,652 | 10,642 | 6,866 | *13 | *83 |
| \$20,000 under \$25,000 | 1,604,306 | 2,255,206 | 1,506,276 | 162,606 | 1,085,809 | 2,092,600 | 369,127 | 1,015,481 | 517,207 | 1,345,905 | 79,890 | 282,704 | 1,808 | 5,973 |
| \$25,000 under \$30,000 | 1,364,982 | 1,905,924 | 1,287,089 | 147,399 | 919,923 | 1,758,525 | 324,062 | 980,090 | 386,103 | 1,041,787 | 58,767 | 21,508 | *31 | *261 |
| \$30,000 under \$40,000 | 2,324,000 | 4,348,846 | 2,209,790 | 275,999 | 1,614,219 | 4,072,846 | 468,389 | 1,497,089 | 598,164 | 1,645,337 | 87,178 | 380,043 | 10,211 | 30,067 |
| \$40,000 under \$50,000 | 1,266,247 | 2,649,444 | 1,214,329 | 170,652 | 949,481 | 2,478,792 | 322,777 | 1,016,465 | 345,912 | 1,262,199 | 58,185 | 304,665 | 3,323 | 4,323 |
| \$50,000 under \$75,000 | 1,180,410 | 5,485,692 | 1,129,772 | 164,551 | 964,427 | 5,321,142 | 227,774 | 1,662,982 | 285,664 | 1,414,457 | 64,052 | 551,482 | 7,091 | 47,598 |
| \$75,000 under \$100,000 | 374,525 | 3,034,018 | 354,670 | 54,018 | 331,201 | 2,980,000 | 91,558 | 917,739 | 89,774 | 655,319 | 27,671 | 294,594 | 2,271 | 15,227 |
| \$100,000 under \$200,000 | 5,466,325 | 5,466,325 | 332,212 | 51,792 | 316,922 | 5,414,532 | 87,180 | 1,385,550 | 84,977 | 833,375 | 32,017 | 605,935 | 4,097 | 50,836 |
| \$200,000 under \$500,000 | 86,805 | 4,244,951 | 84,297 | 13,747 | 83,015 | 4,231,204 | 26,853 | 697,483 | 19,106 | 321,664 | 12,141 | 495,361 | 1,879 | 54,013 |
| \$500,000 under \$1,000,000 | 11,481 | 1,751,678 | 11,204 | 1,854 | 11,240 | 1,749,824 | 3,318 | 183,909 | 2,588 | 84,638 | 2,202 | 211,099 | 308 | 21,116 |
| \$1,000,000 or more | 4,176 | 2,254,951 | 4,070 | 667 | 4,101 | 2,254,284 | 1,187 | 117,377 | 1,007 | 68,951 | 974 | 246,208 | 129 | 9,357 |
| Taxable returns, total | 13,311,662 | 38,945,832 | 12,519,671 | 1,497,474 | 9,867,583 | 37,448,358 | 3,111,607 | 12,527,574 | 3,330,457 | 10,820,146 | 608,671 | 3,932,154 | 35,933 | 274,129 |
| No adjusted gross income | 4,957 | 113,785 | 4,300 | 625 | 4,578 | 113,160 | 1,771 | 26,367 | 2,458 | 200,940 | 971 | 16,906 | 304 | 21,448 |
| \$1 under \$1,000 | *297 | *654 | *297 | *30 | *297 | *624 | *330 | *2,623 | — | — | — | — | — | — |
| \$1,000 under \$2,000 | 53,649 | 40,672 | 49,798 | 4,263 | 47,731 | 36,409 | *1,749 | *2,375 | *1,420 | *25 | *30 | — | — | — |
| \$2,000 under \$3,000 | 55,262 | 48,083 | 55,262 | 4,753 | 44,901 | 43,329 | *3,973 | *3,216 | *2,109 | *9,567 | *2,067 | *27 | *104 | *305 |
| \$3,000 under \$4,000 | 100,170 | 61,340 | 95,729 | 7,479 | 74,086 | 53,860 | 9,928 | 33,017 | 11,898 | 33,017 | *6,060 | *28,777 | *46 | *2,394 |
| \$4,000 under \$5,000 | 171,964 | 133,199 | 151,801 | 11,979 | 134,569 | 121,219 | 33,568 | 34,529 | 14,763 | 30,102 | *2,558 | *1,030 | *46 | *292 |
| \$5,000 under \$6,000 | 214,397 | 189,937 | 191,167 | 16,518 | 182,007 | 173,419 | 67,257 | 125,606 | 20,784 | 67,257 | *5,803 | 27,981 | 1,607 | 5,972 |
| \$6,000 under \$7,000 | 227,718 | 242,077 | 211,177 | 19,016 | 182,428 | 223,061 | 73,639 | 158,126 | 79,992 | 60,753 | *7,162 | *2,078 | — | — |
| \$7,000 under \$8,000 | 287,207 | 305,287 | 270,470 | 27,679 | 226,215 | 277,608 | 71,661 | 144,255 | 43,233 | 75,515 | 11,016 | — | — | — |
| \$8,000 under \$9,000 | 269,962 | 292,700 | 244,966 | 26,555 | 213,095 | 266,145 | 97,205 | 207,319 | 48,431 | 103,635 | 11,882 | 23,256 | *59 | *454 |
| \$9,000 under \$10,000 | 342,976 | 450,290 | 321,928 | 33,368 | 261,383 | 416,922 | 89,567 | 215,559 | 66,799 | 137,049 | 19,012 | 50,258 | *1,949 | *1,261 |
| \$10,000 under \$11,000 | 336,911 | 457,831 | 316,721 | 31,525 | 236,839 | 426,306 | 103,916 | 240,037 | 49,464 | 102,622 | 15,068 | 24,977 | *2,478 | *4,442 |
| \$11,000 under \$12,000 | 327,459 | 429,312 | 302,623 | 33,726 | 264,061 | 395,586 | 91,200 | 267,513 | 60,642 | 95,243 | 12,363 | 44,516 | — | — |
| \$12,000 under \$13,000 | 309,500 | 375,095 | 283,771 | 29,730 | 232,246 | 345,364 | 96,401 | 271,960 | 68,527 | 195,865 | 12,712 | 19,359 | *75 | *5,040 |
| \$13,000 under \$14,000 | 322,906 | 436,502 | 300,143 | 34,282 | 254,567 | 402,220 | 88,036 | 201,070 | 93,248 | 193,256 | 17,131 | 25,908 | — | — |
| \$14,000 under \$15,000 | 282,636 | 351,276 | 260,385 | 28,956 | 219,166 | 322,320 | 88,952 | 222,635 | 70,927 | 159,939 | 13,753 | 45,105 | *102 | *955 |
| \$15,000 under \$16,000 | 303,217 | 386,238 | 281,007 | 30,854 | 218,555 | 355,384 | 84,029 | 210,997 | 84,827 | 181,921 | 11,447 | 40,341 | *658 | *180 |
| \$16,000 under \$17,000 | 298,838 | 360,380 | 276,056 | 26,600 | 204,755 | 333,781 | 78,651 | 229,018 | 88,167 | 171,547 | 15,418 | 25,333 | — | — |
| \$17,000 under \$18,000 | 298,354 | 385,191 | 281,471 | 30,376 | 206,855 | 354,815 | 70,105 | 178,042 | 90,306 | 175,420 | 7,429 | 21,650 | — | — |
| \$18,000 under \$19,000 | 314,903 | 380,839 | 281,510 | 30,779 | 211,895 | 350,060 | 62,048 | 176,490 | 87,726 | 199,002 | 14,591 | 39,716 | *12 | *84 |
| \$19,000 under \$20,000 | 285,522 | 387,827 | 260,246 | 31,451 | 215,105 | 356,377 | 86,535 | 246,554 | 97,209 | 247,471 | 8,465 | 5,499 | — | — |
| \$20,000 under \$25,000 | 1,579,407 | 2,150,276 | 1,483,847 | 160,047 | 1,063,154 | 1,990,229 | 360,820 | 944,118 | 509,062 | 1,267,578 | 77,493 | 266,981 | 1,607 | 5,972 |
| \$25,000 under \$30,000 | 1,353,624 | 1,884,240 | 1,276,564 | 146,356 | 912,357 | 1,737,883 | 319,918 | 971,944 | 383,228 | 1,000,156 | 57,929 | 191,386 | *31 | *351 |
| \$30,000 under \$40,000 | 2,314,000 | 4,305,518 | 2,201,264 | 274,942 | 1,606,973 | 4,030,576 | 463,853 | 1,490,524 | 591,668 | 1,593,947 | 87,097 | 379,664 | 10,211 | 30,067 |
| \$40,000 under \$50,000 | 1,259,976 | 2,635,335 | 1,208,833 | 169,935 | 944,772 | 2,465,400 | 230,609 | 998,985 | 342,981 | 1,223,158 | 56,887 | 261,627 | 2,323 | 4,323 |
| \$50,000 under \$75,000 | 1,174,130 | 5,431,820 | 1,123,573 | 163,817 | 960,201 | 5,268,002 | 226,081 | 1,652,183 | 282,081 | 1,379,582 | 63,135 | 542,133 | 6,970 | 46,285 |
| \$75,000 under \$100,000 | 373,684 | 3,019,962 | 353,924 | | | | | | | | | | | |

Table 1.3—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

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

| Size of adjusted gross income | Sales of capital assets | | | | | | | | | | | | | |
|---------------------------------|--|----------------|---|----------------|---|------------------|-------------------------------------|------------------|--|-------------------|---|----------------|--|------------------|
| | Capital gain distributions reported on Form 1040 | | Sales of capital assets reported on Schedule D | | | | | | | | | | | |
| | Number of returns | Amount | Returns with short-term capital gains or losses | | | | | | Returns with long-term capital gains or losses | | | | | |
| | | | Pre-1970 short-term capital loss carryover | | 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 | |
| (44) | (45) | (46) | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | |
| All returns, total | 1,041,447 | 369,474 | 9,253 | 187,267 | 322,151 | 4,781,124 | 1,347,171 | 5,751,174 | 1,414,711 | 15,807,323 | 20,773 | 609,351 | 396,237 | 7,047,208 |
| No adjusted gross income | 2,431 | 6,302 | 125 | 3,362 | 15,033 | 248,427 | 18,431 | 288,848 | 32,922 | 2,150,232 | *28 | *1,631 | 12,586 | 505,621 |
| \$1 under \$1,000 | *4,699 | *308 | — | — | *1,148 | *40,361 | 6,128 | 12,494 | 81,271 | 19,549 | — | — | *4,580 | *389,263 |
| \$1,000 under \$2,000 | 9,688 | 828 | — | — | *2,934 | *29,750 | 12,633 | 3,846 | 7,779 | 33,008 | — | — | *3,871 | *24,567 |
| \$2,000 under \$3,000 | 11,939 | 905 | — | — | 8,581 | 371,550 | 13,695 | 14,398 | 17,532 | 441,771 | — | — | 8,423 | 274,826 |
| \$3,000 under \$4,000 | 22,502 | 6,316 | — | — | 3,505 | *9,708 | 19,875 | 22,256 | 8,659 | 29,806 | — | — | 5,395 | 20,115 |
| \$4,000 under \$5,000 | 21,227 | 3,961 | — | — | *2,062 | *15,440 | 19,848 | 22,635 | 14,305 | 81,518 | — | — | 3,854 | 37,166 |
| \$5,000 under \$6,000 | 20,107 | 16,238 | — | — | *5,053 | *34,473 | 11,511 | 11,417 | 12,006 | 78,600 | *2,068 | *105,468 | 3,676 | 89,334 |
| \$6,000 under \$7,000 | 27,960 | 5,239 | *53 | *486 | 7,037 | 63,899 | 18,007 | 34,860 | 25,872 | 126,006 | *53 | *796 | 6,954 | 77,003 |
| \$7,000 under \$8,000 | 28,700 | 6,101 | — | — | *4,282 | *26,352 | 12,067 | 31,781 | 30,230 | 119,233 | *416 | *5,216 | *4,208 | *34,637 |
| \$8,000 under \$9,000 | 28,641 | 7,271 | — | — | *4,076 | *51,843 | 14,690 | 30,917 | 17,292 | 164,521 | — | — | *4,363 | *17,345 |
| \$9,000 under \$10,000 | 40,388 | 5,276 | — | — | 8,206 | 108,429 | 16,431 | 35,888 | 17,522 | 134,988 | — | — | *7,874 | *91,872 |
| \$10,000 under \$11,000 | 17,940 | 6,167 | — | — | 3,122 | 29,512 | 18,652 | 23,651 | 10,828 | 110,846 | — | — | *2,017 | *40,150 |
| \$11,000 under \$12,000 | 16,665 | 3,130 | *2,175 | *107,497 | 4,886 | 45,216 | 21,995 | 42,341 | 20,564 | 174,611 | *2,489 | *58,487 | 8,462 | 248,689 |
| \$12,000 under \$13,000 | 29,945 | 13,792 | — | — | *6,347 | *96,626 | 13,885 | 37,290 | 25,104 | 136,028 | — | — | 12,382 | 249,703 |
| \$13,000 under \$14,000 | 31,100 | 5,701 | — | — | *5,635 | *160,882 | 10,687 | 16,366 | 29,667 | 227,558 | *412 | *1,077 | 9,716 | 116,235 |
| \$14,000 under \$15,000 | 26,261 | 2,912 | — | — | 5,920 | 21,179 | 22,300 | 31,358 | 29,633 | 201,081 | — | — | 6,869 | 592,091 |
| \$15,000 under \$16,000 | 20,415 | 8,967 | *389 | *8,610 | 9,431 | 141,416 | 25,781 | 71,650 | 24,332 | 585,524 | — | — | 6,005 | 59,189 |
| \$16,000 under \$17,000 | 20,345 | 2,512 | — | — | 4,379 | 20,935 | 17,071 | 23,194 | 23,600 | 80,371 | — | — | 4,959 | 81,759 |
| \$17,000 under \$18,000 | 19,022 | 2,120 | *1,468 | *10,577 | 9,165 | 62,676 | 23,711 | 42,206 | 18,981 | 139,065 | — | — | 9,003 | 106,202 |
| \$18,000 under \$19,000 | 34,667 | 21,623 | — | — | 5,129 | 24,537 | 15,224 | 32,506 | 26,316 | 84,990 | *2,118 | *40,755 | *7,049 | *125,159 |
| \$19,000 under \$20,000 | 24,824 | 19,466 | — | — | 7,813 | 116,722 | 23,802 | 34,353 | 22,644 | 175,833 | *1,742 | *43,069 | *4,441 | *21,447 |
| \$20,000 under \$25,000 | 102,387 | 21,377 | *2,367 | *32,826 | 29,993 | 317,446 | 135,727 | 304,061 | 148,588 | 951,181 | *4,264 | *199,386 | 32,619 | 192,499 |
| \$25,000 under \$30,000 | 115,280 | 38,492 | *1,606 | *4,696 | 24,203 | 180,881 | 129,097 | 287,838 | 116,927 | 468,152 | *2,203 | *3,352 | 39,233 | 498,065 |
| \$30,000 under \$40,000 | 171,926 | 40,604 | *24 | *169 | 38,311 | 674,452 | 213,712 | 504,345 | 206,256 | 1,298,915 | *1,973 | *77,559 | 52,923 | 607,616 |
| \$40,000 under \$50,000 | 80,334 | 31,070 | *330 | *1,744 | 29,390 | 272,042 | 159,233 | 338,971 | 149,481 | 657,510 | *432 | *826 | 32,635 | 362,155 |
| \$50,000 under \$75,000 | 73,894 | 52,359 | *74 | *1,554 | 34,134 | 440,439 | 189,559 | 867,141 | 176,350 | 1,315,258 | *1,045 | 14,408 | 49,143 | 859,015 |
| \$75,000 under \$100,000 | 22,318 | 11,724 | *159 | *1,539 | 15,696 | 262,371 | 66,219 | 900,756 | 72,123 | 878,559 | *505 | *6,063 | 19,668 | 722,459 |
| \$100,000 under \$200,000 | 13,759 | 15,697 | *364 | *8,497 | 19,495 | 539,143 | 73,605 | 829,318 | 78,318 | 1,547,823 | 832 | 36,711 | 23,588 | 586,817 |
| \$200,000 under \$500,000 | 1,921 | 4,671 | 105 | 105 | 5,961 | 208,191 | 20,248 | 480,093 | 25,537 | 1,465,575 | 164 | 11,730 | 8,263 | 316,307 |
| \$500,000 under \$1,000,000 | 130 | 3,125 | **14 | **1,038 | 841 | 101,148 | 3,194 | 181,460 | 4,016 | 1,238,610 | 25 | 1,871 | 1,069 | 72,101 |
| \$1,000,000 or more | 32 | 7,293 | ** | ** | 363 | 54,899 | 1,274 | 194,940 | 1,633 | 628,879 | 8 | 945 | 409 | 135,298 |
| Taxable returns, total | 970,816 | 344,737 | 9,113 | 183,308 | 268,883 | 3,776,974 | 1,254,745 | 5,336,411 | 1,255,210 | 12,713,350 | 19,982 | 591,061 | 337,295 | 5,313,455 |
| No adjusted gross income | *75 | *3,689 | — | — | 457 | 37,177 | 1,806 | 90,503 | 1,500 | 730,703 | — | — | 359 | 13,734 |
| \$1 under \$1,000 | *9 | *29 | — | — | *287 | *6,471 | *287 | *466 | *466 | — | — | — | — | — |
| \$1,000 under \$2,000 | *4,094 | *156 | — | — | *56 | *1,909 | *3,852 | *1,837 | *2,159 | *3,512 | — | — | — | — |
| \$2,000 under \$3,000 | *5,123 | *105 | — | — | — | — | 10,023 | 6,525 | *418 | *18,335 | — | — | — | — |
| \$3,000 under \$4,000 | 14,289 | 2,060 | — | — | **3,408 | **9,180 | 9,987 | 12,709 | *3,957 | *10,209 | — | — | *1,980 | *12,203 |
| \$4,000 under \$5,000 | *11,471 | *979 | — | — | ** | ** | 14,797 | 16,928 | *6,098 | *44,417 | — | — | 26 | *52 |
| \$5,000 under \$6,000 | 15,915 | 9,475 | — | — | *503 | *10,459 | 5,338 | 6,937 | 4,488 | 39,511 | *2,068 | *105,468 | *536 | *45,971 |
| \$6,000 under \$7,000 | 18,684 | 4,001 | *42 | *302 | *4,237 | *41,540 | 10,761 | 12,142 | 13,477 | 72,899 | *42 | *521 | *2,401 | *9,877 |
| \$7,000 under \$8,000 | 25,078 | 5,572 | — | — | *3,670 | *25,344 | 8,299 | 26,223 | 21,857 | 77,861 | — | — | *2,713 | *31,439 |
| \$8,000 under \$9,000 | 24,918 | 6,832 | — | — | *598 | *2,307 | 8,994 | 16,503 | 8,363 | 19,423 | — | — | *3,507 | *5,496 |
| \$9,000 under \$10,000 | 38,148 | 4,846 | — | — | *7,526 | *106,249 | 14,477 | 29,873 | 12,404 | 116,921 | — | — | *7,627 | *88,717 |
| \$10,000 under \$11,000 | 15,640 | 5,177 | — | — | *2,732 | *26,543 | 18,241 | 19,701 | 16,937 | 107,354 | — | — | *1,593 | *17,080 |
| \$11,000 under \$12,000 | 15,489 | 3,014 | *2,175 | *107,497 | 4,464 | 31,671 | 20,993 | 39,682 | 20,082 | 159,207 | *2,489 | *58,487 | *7,145 | *158,316 |
| \$12,000 under \$13,000 | 29,900 | 13,791 | — | — | *5,163 | *2,450 | 13,491 | 36,311 | 19,977 | 30,276 | — | — | *1,617 | *92,192 |
| \$13,000 under \$14,000 | 31,099 | 5,701 | — | — | *5,607 | *159,209 | 10,614 | 15,933 | 27,792 | 206,204 | *412 | *1,077 | 9,690 | 115,323 |
| \$14,000 under \$15,000 | 23,681 | 2,564 | — | — | *5,319 | *29,103 | 19,856 | 15,262 | 27,107 | 166,085 | — | — | *6,267 | *66,353 |
| \$15,000 under \$16,000 | 19,583 | 8,940 | *389 | *8,610 | 6,946 | 103,261 | 25,053 | 63,911 | 21,746 | 544,799 | — | — | 5,186 | 34,599 |
| \$16,000 under \$17,000 | 20,344 | 2,512 | — | — | 4,304 | 19,469 | 16,556 | 22,699 | 22,676 | 76,208 | — | — | 4,888 | 80,899 |
| \$17,000 under \$18,000 | 18,979 | 1,743 | *1,468 | *10,577 | 8,356 | 51,828 | 23,685 | 42,179 | 15,784 | 76,560 | — | — | 8,056 | 103,000 |
| \$18,000 under \$19,000 | 34,667 | 21,623 | — | — | 5,127 | 24,376 | 15,183 | 32,497 | 25,408 | 81,827 | *1,785 | *29,767 | *7,004 | *124,423 |
| \$19,000 under \$20,000 | 24,791 | 19,090 | — | — | *7,308 | *111,047 | 22,010 | 30,758 | 18,351 | 125,387 | *1,742 | *43,069 | *3,903 | *20,903 |
| \$20,000 under \$25,000 | 101,901 | 21,328 | *2,366 | *32,778 | 29,159 | 310,686 | 130,686 | 277,319 | 144,799 | 743,482 | *4,264 | *199,386 | 32,321 | 189,073 |
| \$25,000 under \$30,000 | 113,432 | 38,443 | *2,659 | *22,506 | 23,703 | 175,869 | 128,768 | 285,010 | 114,631 | 398,279 | **7,147 | **150,470 | 39,026 | 497,020 |
| \$30,000 under \$40,000 | 171,360 | 40,536 | ** | ** | 34,867 | 649,964 | 210,924 | 492,999 | 201,008 | 1,237,653 | ** | ** | 52,426 | 598,254 |
| \$40,000 under \$50,000 | 80,217 | 29,742 | ** | ** | 29,284 | 269,534 | 157,510 | 325,939 | 147,866 | 618,054 | ** | ** | 32,308 | 354,290 |
| \$50,000 under \$75,000 | **111,667 | **82,380 | ** | ** | 33,989 | 437,880 | 188,491 | 842,241 | 175,393 | 1,308,813 | ** | ** | 48,011 | 831,517 |
| \$75,000 under \$100,000 | ** | ** | ** | ** | 15,658 | 261,142 | 66,109 | 900,450 | 71,810 | 844,852 | ** | ** | 19,608 | 721,284 |
| \$100,000 under \$200,000 | ** | ** | ** | ** | 19,273 | 531,811 | 73,254 | 813,043 | 77,955 | 1,533,828 | ** | ** | 23,361 | 580,951 |
| \$200,000 under \$500,000 | 130 | 3,125 | **14 | **1,038 | **7,169 | **358,339 | **23,426 | **658,888 | 25,506 | 1,455,157 | ** | ** | **9,726 | **520,489 |
| \$500,000 under \$1,000,000 | 32 | 7,293 | ** | ** | ** | ** | ** | ** | **5,645 | **1,865,068 | 25 | 1,871 | ** | ** |
| \$1,000,000 or more | 32 | 7,293 | ** | ** | ** | ** | 1,274 | 194,940 | 1,633 | 628,879 | 8 | 945 | ** | ** |
| Total nontaxable returns | 70,631 | 24,737 | 140 | 3,958 | 53,268 | 1,004,150 | 92,426 | 414,763 | 159,501 | 3,093,973 | 791 | 18,290 | 58,942 | 1,733,753 |
| All returns, summary: | | | | | | | | | | | | | | |
| Under \$5,000 | 72,486 | 18,619 | 125 | | | | | | | | | | | |

Table 1.3—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

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

| Size of adjusted gross income | Sales of capital assets—Continued | | | | | | | | | | | | | |
|-------------------------------|--|-------------------|------------------------------------|-------------------|---|-------------------|-------------------|-------------------|--|-------------------|-------------------|-------------------|-------------------|------------------|
| | Sales of capital assets reported on Schedule D—Continued | | | | Net long-term capital gain in excess of net short-term capital loss | | | | | | Net capital gain | | Net capital loss | |
| | Returns with long-term capital gains or losses—Continued | | | | Total | | Excluded portion | | Amount included in adjusted gross income | | Number of returns | Amount | Number of returns | Amount |
| | 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 | | | | | | | | | | |
| (58) | (59) | (60) | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | |
| All returns, total | 5,554,171 | 76,192,286 | 1,369,854 | 10,891,602 | 6,399,169 | 69,855,699 | 6,388,034 | 41,859,169 | 6,398,627 | 27,996,530 | 6,973,930 | 32,723,298 | 1,955,544 | 3,063,698 |
| No adjusted gross income | 148,735 | 4,872,635 | 22,620 | 618,525 | 148,550 | 3,419,229 | 148,532 | 2,039,502 | 148,550 | 1,379,727 | 155,825 | 1,639,835 | 13,533 | 23,813 |
| \$1 under \$1,000 | 29,771 | 116,669 | 8,696 | 399,644 | 32,259 | 113,572 | 32,236 | 65,893 | 32,259 | 47,678 | 37,210 | 65,957 | 13,578 | 13,729 |
| \$1,000 under \$2,000 | 41,721 | 122,589 | 9,775 | 49,090 | 51,060 | 120,299 | 49,257 | 71,445 | 51,060 | 48,854 | 61,828 | 52,263 | 8,198 | 9,181 |
| \$2,000 under \$3,000 | 77,256 | 231,138 | 12,975 | 178,896 | 87,573 | 213,190 | 87,573 | 127,347 | 87,573 | 85,842 | 96,531 | 85,842 | 17,293 | 35,911 |
| \$3,000 under \$4,000 | 73,925 | 242,338 | 17,236 | 98,211 | 95,923 | 255,001 | 95,923 | 152,938 | 95,923 | 102,064 | 106,394 | 123,922 | 18,558 | 35,058 |
| \$4,000 under \$5,000 | 104,611 | 271,039 | 17,419 | 111,842 | 125,740 | 280,488 | 125,689 | 168,211 | 125,740 | 112,277 | 130,719 | 133,542 | 23,730 | 47,476 |
| \$5,000 under \$6,000 | 104,760 | 428,516 | 16,704 | 258,182 | 121,316 | 446,641 | 121,316 | 267,841 | 121,316 | 178,800 | 127,133 | 189,980 | 23,914 | 51,637 |
| \$6,000 under \$7,000 | 107,546 | 420,969 | 20,862 | 98,340 | 133,127 | 410,254 | 133,127 | 246,087 | 133,127 | 145,094 | 164,167 | 196,769 | 31,325 | 48,029 |
| \$7,000 under \$8,000 | 126,868 | 512,352 | 26,313 | 122,461 | 154,129 | 525,742 | 152,906 | 314,418 | 154,129 | 211,324 | 162,527 | 243,105 | 39,641 | 60,508 |
| \$8,000 under \$9,000 | 115,402 | 569,375 | 23,098 | 50,188 | 141,255 | 575,925 | 139,579 | 340,968 | 141,255 | 144,581 | 234,958 | 263,908 | 27,415 | 38,668 |
| \$9,000 under \$10,000 | 103,862 | 467,885 | 25,240 | 130,454 | 142,230 | 480,355 | 142,229 | 287,869 | 142,230 | 192,486 | 150,944 | 218,357 | 33,405 | 51,497 |
| \$10,000 under \$11,000 | 127,996 | 527,457 | 17,761 | 75,867 | 140,795 | 493,817 | 140,795 | 293,777 | 140,795 | 200,039 | 152,253 | 223,629 | 32,131 | 53,333 |
| \$11,000 under \$12,000 | 116,939 | 516,451 | 37,828 | 349,684 | 133,555 | 521,934 | 133,139 | 312,290 | 133,555 | 209,644 | 145,316 | 251,935 | 43,226 | 64,157 |
| \$12,000 under \$13,000 | 111,613 | 580,191 | 23,177 | 250,433 | 139,352 | 599,882 | 139,352 | 359,859 | 139,352 | 240,023 | 145,430 | 276,893 | 36,474 | 57,068 |
| \$13,000 under \$14,000 | 133,220 | 808,083 | 21,966 | 177,785 | 163,913 | 790,298 | 163,913 | 473,859 | 163,913 | 316,439 | 169,042 | 332,765 | 31,437 | 54,579 |
| \$14,000 under \$15,000 | 135,936 | 759,859 | 19,895 | 97,780 | 158,140 | 749,227 | 158,140 | 449,495 | 158,140 | 299,732 | 168,173 | 321,751 | 37,196 | 55,745 |
| \$15,000 under \$16,000 | 112,590 | 759,309 | 25,970 | 104,084 | 129,152 | 752,716 | 129,152 | 451,562 | 129,152 | 301,154 | 139,642 | 365,893 | 41,967 | 50,742 |
| \$16,000 under \$17,000 | 139,186 | 847,510 | 15,852 | 97,711 | 157,946 | 859,387 | 157,946 | 503,581 | 157,946 | 335,806 | 164,423 | 357,735 | 28,166 | 43,334 |
| \$17,000 under \$18,000 | 107,481 | 709,595 | 25,787 | 170,514 | 126,091 | 706,332 | 126,091 | 423,769 | 126,091 | 282,563 | 139,718 | 321,767 | 39,091 | 63,987 |
| \$18,000 under \$19,000 | 121,675 | 641,070 | 24,710 | 154,145 | 152,192 | 685,512 | 152,192 | 411,258 | 152,192 | 274,253 | 161,731 | 297,473 | 41,602 | 58,863 |
| \$19,000 under \$20,000 | 114,560 | 828,425 | 17,537 | 91,334 | 135,410 | 850,098 | 134,208 | 509,703 | 135,410 | 340,395 | 145,885 | 374,730 | 26,322 | 39,650 |
| \$20,000 under \$25,000 | 594,838 | 3,886,907 | 131,100 | 711,072 | 677,387 | 3,744,199 | 677,215 | 2,244,071 | 677,387 | 1,500,128 | 737,111 | 1,772,713 | 211,356 | 303,762 |
| \$25,000 under \$30,000 | 494,116 | 3,003,636 | 149,100 | 811,609 | 595,218 | 3,026,134 | 593,242 | 1,810,837 | 595,218 | 1,215,296 | 656,797 | 1,455,762 | 193,731 | 300,191 |
| \$30,000 under \$40,000 | 775,135 | 5,983,196 | 210,484 | 1,135,698 | 907,898 | 5,686,638 | 907,586 | 3,408,778 | 907,898 | 2,277,880 | 1,010,413 | 2,719,890 | 314,035 | 447,675 |
| \$40,000 under \$50,000 | 427,301 | 3,807,156 | 154,292 | 702,307 | 485,584 | 3,715,785 | 484,980 | 2,224,691 | 485,584 | 1,491,094 | 549,415 | 1,792,869 | 218,407 | 307,046 |
| \$50,000 under \$75,000 | 531,715 | 7,613,665 | 166,281 | 1,323,725 | 578,986 | 7,276,466 | 577,746 | 4,358,659 | 578,616 | 2,917,807 | 643,748 | 3,680,201 | 231,779 | 391,069 |
| \$75,000 under \$100,000 | 200,298 | 4,975,427 | 53,216 | 1,142,761 | 209,323 | 4,553,856 | 209,185 | 2,731,463 | 209,305 | 1,822,392 | 228,942 | 2,249,127 | 76,691 | 143,410 |
| \$100,000 under \$200,000 | 202,457 | 9,109,269 | 58,170 | 840,734 | 204,237 | 8,235,909 | 204,047 | 4,938,631 | 204,237 | 3,297,277 | 222,155 | 4,017,999 | 79,535 | 163,487 |
| \$200,000 under \$500,000 | 60,298 | 9,118,830 | 13,787 | 312,306 | 58,891 | 7,924,722 | 58,853 | 4,754,348 | 58,891 | 3,170,374 | 62,427 | 3,806,154 | 18,667 | 43,200 |
| \$500,000 under \$1,000,000 | 8,903 | 5,304,295 | 1,528 | 71,599 | 8,616 | 4,224,858 | 8,613 | 2,534,039 | 8,615 | 1,690,819 | 9,056 | 1,862,181 | 2,666 | 5,142 |
| \$1,000,000 or more | 3,457 | 8,156,350 | 475 | 154,620 | 3,341 | 7,637,236 | 3,340 | 4,581,979 | 3,339 | 3,055,257 | 3,467 | 3,234,391 | 657 | 1,755 |
| Taxable returns, total | 4,795,282 | 70,541,857 | 1,225,987 | 8,904,635 | 5,589,671 | 65,171,771 | 5,583,274 | 39,066,041 | 5,589,129 | 26,105,730 | 6,116,773 | 30,455,023 | 1,787,385 | 2,747,260 |
| No adjusted gross income | 6,103 | 2,023,031 | 340 | 30,638 | 6,010 | 1,332,314 | 6,010 | 798,102 | 6,010 | 534,212 | 6,408 | 602,212 | 69 | 200 |
| \$1 under \$1,000 | *331 | *16,906 | — | — | *326 | *16,896 | *326 | *10,137 | *326 | *7,758 | *326 | *11,226 | — | — |
| \$1,000 under \$2,000 | 3,967 | 25,860 | — | — | 8,061 | 22,846 | 8,061 | 13,705 | 8,061 | 9,142 | 9,142 | 10,979 | *2,103 | *109 |
| \$2,000 under \$3,000 | 10,497 | 58,952 | — | — | 15,620 | 40,878 | 15,620 | 25,983 | 15,620 | 16,895 | 21,469 | 23,421 | — | — |
| \$3,000 under \$4,000 | 19,888 | 88,934 | *3,983 | *28,395 | 34,154 | 91,530 | 34,154 | 54,911 | 34,154 | 36,618 | 41,916 | 48,954 | *4,542 | *9,312 |
| \$4,000 under \$5,000 | 38,216 | 98,942 | *3,846 | *12,690 | 49,687 | 101,156 | 49,687 | 60,679 | 49,687 | 40,477 | 52,791 | 57,405 | 5,186 | 7,396 |
| \$5,000 under \$6,000 | 40,456 | 156,151 | 9,146 | 204,053 | 53,775 | 158,591 | 53,775 | 95,145 | 53,775 | 63,447 | 57,031 | 70,384 | 12,576 | 25,076 |
| \$6,000 under \$7,000 | 56,001 | 241,832 | 12,993 | 30,135 | 74,157 | 249,062 | 74,157 | 149,416 | 74,157 | 99,646 | 80,755 | 109,988 | 19,555 | 33,446 |
| \$7,000 under \$8,000 | 79,543 | 292,521 | 20,339 | 72,650 | 103,768 | 305,178 | 103,768 | 182,612 | 103,768 | 122,566 | 109,907 | 148,789 | 32,348 | 44,385 |
| \$8,000 under \$9,000 | 84,513 | 376,722 | 17,902 | 31,362 | 109,023 | 387,285 | 109,023 | 227,806 | 109,023 | 159,479 | 111,168 | 175,836 | 19,631 | 22,558 |
| \$9,000 under \$10,000 | 89,943 | 430,349 | 23,321 | 123,151 | 126,770 | 441,856 | 126,770 | 264,869 | 126,770 | 176,988 | 134,748 | 197,486 | 27,173 | 40,530 |
| \$10,000 under \$11,000 | 104,272 | 429,267 | 14,619 | 43,085 | 115,138 | 396,329 | 115,138 | 236,375 | 115,138 | 159,955 | 126,185 | 179,594 | 28,853 | 48,310 |
| \$11,000 under \$12,000 | 100,599 | 446,357 | 35,371 | 300,522 | 116,041 | 452,085 | 116,041 | 271,095 | 116,041 | 180,990 | 127,316 | 220,622 | 41,149 | 59,036 |
| \$12,000 under \$13,000 | 97,671 | 490,632 | 18,700 | 111,121 | 126,616 | 522,444 | 126,616 | 313,402 | 126,616 | 209,042 | 132,693 | 244,933 | 39,913 | 59,913 |
| \$13,000 under \$14,000 | 121,275 | 729,092 | 21,915 | 177,743 | 151,995 | 726,394 | 151,995 | 435,630 | 151,995 | 290,764 | 157,077 | 306,697 | 31,022 | 53,483 |
| \$14,000 under \$15,000 | 123,685 | 657,273 | 16,178 | 69,485 | 143,711 | 646,868 | 143,711 | 388,083 | 143,711 | 258,786 | 153,160 | 273,766 | 34,543 | 50,625 |
| \$15,000 under \$16,000 | 108,165 | 737,547 | 23,438 | 57,705 | 124,337 | 730,946 | 124,337 | 438,501 | 124,336 | 292,445 | 134,317 | 355,194 | 39,383 | 43,736 |
| \$16,000 under \$17,000 | 126,930 | 775,339 | 15,270 | 94,503 | 145,689 | 769,597 | 145,689 | 461,712 | 145,689 | 307,885 | 151,717 | 329,319 | 27,566 | 41,870 |
| \$17,000 under \$18,000 | 100,521 | 644,297 | 24,453 | 167,182 | 119,098 | 640,319 | 119,098 | 384,163 | 119,098 | 256,156 | 132,700 | 295,340 | 35,647 | 55,519 |
| \$18,000 under \$19,000 | 116,480 | 615,535 | 23,063 | 142,768 | 660,439 | 147,026 | 660,439 | 396,216 | 147,026 | 264,223 | 156,564 | 287,434 | 39,852 | 56,818 |
| \$19,000 under \$20,000 | 109,137 | 739,117 | 15,691 | 89,364 | 129,959 | 778,659 | 129,959 | 467,022 | 129,959 | 311,637 | 138,665 | 342,378 | 26,250 | 39,497 |
| \$20,000 under \$25,000 | 570,141 | 3,630,966 | 129,007 | 699,945 | 653,644 | 3,583,653 | 653,472 | 2,147,788 | 653,644 | 1,435,865 | 711,078 | 1,685,046 | 207,566 | 296,045 |
| \$25,000 under \$30,000 | 489,073 | 2,989,396 | 143,585 | 798,361 | 588,393 | 3,012,021 | 586,417 | 1,802,372 | 588,393 | 1,209,649 | 649,855 | 1,447,388 | 189,689 | 297,332 |
| \$30,000 under \$40,000 | 768,527 | 5,924,536 | 209,346 | 1,128,095 | 902,377 | 5,628,605 | 902,045 | 3,373,991 | 902,377 | 2,254,614 | 1,003,158 | 2,688,355 | | |

Table 1.3—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

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

| Size of adjusted gross income | Sales of property other than capital assets | | | | Business and profession | | | | Farm | | | |
|---------------------------------|---|------------------|-------------------|------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| | Net gain | | Net loss | | Net profit | | Net loss | | Net profit | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) |
| All returns, total | 669,735 | 2,149,695 | 424,922 | 2,073,409 | 6,305,794 | 66,995,010 | 2,575,325 | 11,865,856 | 1,123,085 | 9,938,950 | 1,485,345 | 11,731,416 |
| No adjusted gross income | 47,103 | 289,187 | 46,218 | 526,048 | 45,617 | 588,520 | 269,176 | 3,793,746 | 12,685 | 161,399 | 194,145 | 4,609,271 |
| \$1 under \$1,000 | 7,320 | 10,924 | 5,567 | 13,362 | 87,261 | 99,141 | 35,790 | 116,617 | 21,204 | 23,406 | 21,068 | 106,316 |
| \$1,000 under \$2,000 | 1,594 | 1,367 | 4,997 | 20,219 | 117,016 | 173,795 | 36,889 | 114,012 | 14,825 | 14,632 | 21,633 | 87,596 |
| \$2,000 under \$3,000 | 11,752 | 15,059 | 5,145 | 28,957 | 145,579 | 323,927 | 43,752 | 156,298 | 34,109 | 82,139 | 25,150 | 160,286 |
| \$3,000 under \$4,000 | 7,092 | 18,651 | 7,701 | 22,757 | 174,320 | 488,774 | 51,292 | 181,604 | 29,888 | 79,789 | 33,750 | 218,411 |
| \$4,000 under \$5,000 | 17,827 | 21,061 | 13,874 | 36,739 | 207,052 | 662,068 | 50,969 | 149,091 | 51,374 | 128,562 | 25,182 | 155,769 |
| \$5,000 under \$6,000 | 11,043 | 22,750 | 10,130 | 14,241 | 210,066 | 781,759 | 59,546 | 186,030 | 39,156 | 109,096 | 36,456 | 171,364 |
| \$6,000 under \$7,000 | 14,740 | 29,858 | 11,979 | 29,007 | 224,516 | 987,560 | 59,440 | 197,640 | 37,103 | 113,333 | 28,522 | 91,555 |
| \$7,000 under \$8,000 | 14,255 | 18,900 | 11,327 | 21,930 | 202,528 | 937,458 | 58,637 | 206,963 | 53,574 | 262,598 | 38,137 | 158,264 |
| \$8,000 under \$9,000 | 22,483 | 27,496 | 9,620 | 15,818 | 200,199 | 1,046,482 | 53,287 | 166,701 | 42,554 | 172,041 | 49,096 | 201,992 |
| \$9,000 under \$10,000 | 18,998 | 32,791 | 7,519 | 18,363 | 202,806 | 1,113,360 | 56,520 | 182,300 | 31,797 | 169,506 | 26,850 | 105,279 |
| \$10,000 under \$11,000 | 13,119 | 19,391 | 12,466 | 30,883 | 180,732 | 1,064,928 | 53,950 | 153,416 | 46,380 | 231,941 | 35,378 | 153,334 |
| \$11,000 under \$12,000 | 14,068 | 28,871 | 11,673 | 30,475 | 166,788 | 1,005,492 | 64,219 | 202,641 | 36,660 | 213,460 | 48,021 | 191,221 |
| \$12,000 under \$13,000 | 19,243 | 35,065 | 11,523 | 32,336 | 182,449 | 1,099,751 | 181,613 | 29,942 | 181,613 | 213,460 | 46,457 | 192,192 |
| \$13,000 under \$14,000 | 15,847 | 26,044 | 9,568 | 14,781 | 181,468 | 1,275,206 | 65,095 | 174,843 | 34,938 | 165,397 | 52,432 | 167,836 |
| \$14,000 under \$15,000 | 15,645 | 38,611 | 9,572 | 24,039 | 165,548 | 1,197,105 | 69,175 | 198,984 | 32,731 | 215,382 | 31,313 | 138,531 |
| \$15,000 under \$16,000 | 21,896 | 23,649 | 15,327 | 26,134 | 157,993 | 1,064,693 | 64,703 | 193,688 | 30,677 | 165,094 | 52,714 | 272,943 |
| \$16,000 under \$17,000 | 16,042 | 46,612 | 15,203 | 73,190 | 159,747 | 1,251,659 | 74,197 | 235,608 | 34,183 | 228,129 | 38,375 | 180,400 |
| \$17,000 under \$18,000 | 16,191 | 44,462 | 13,032 | 15,444 | 152,112 | 1,098,613 | 62,291 | 171,841 | 31,587 | 257,618 | 34,330 | 106,534 |
| \$18,000 under \$19,000 | 13,532 | 45,837 | 5,126 | 11,242 | 151,473 | 1,183,888 | 65,343 | 166,536 | 22,928 | 198,612 | 32,594 | 106,978 |
| \$19,000 under \$20,000 | 11,790 | 18,234 | 9,197 | 7,844 | 161,215 | 1,372,113 | 70,679 | 174,868 | 29,061 | 269,669 | 18,815 | 77,135 |
| \$20,000 under \$25,000 | 64,364 | 179,690 | 29,419 | 68,282 | 705,723 | 6,013,370 | 302,071 | 754,666 | 128,694 | 1,137,491 | 171,597 | 778,204 |
| \$25,000 under \$30,000 | 47,534 | 89,407 | 29,355 | 48,858 | 556,682 | 5,417,793 | 260,261 | 647,000 | 67,435 | 725,219 | 125,227 | 617,873 |
| \$30,000 under \$40,000 | 83,842 | 257,248 | 42,238 | 108,005 | 699,243 | 8,849,488 | 283,831 | 799,961 | 108,801 | 1,470,369 | 141,093 | 719,933 |
| \$40,000 under \$50,000 | 42,513 | 114,918 | 19,823 | 59,218 | 343,414 | 6,350,736 | 132,536 | 444,366 | 44,859 | 715,289 | 62,315 | 384,892 |
| \$50,000 under \$75,000 | 47,484 | 195,680 | 25,792 | 163,380 | 323,107 | 9,389,780 | 98,275 | 570,104 | 43,853 | 1,187,719 | 49,314 | 526,850 |
| \$75,000 under \$100,000 | 22,259 | 120,545 | 12,706 | 133,751 | 103,423 | 4,531,174 | 29,612 | 270,563 | 16,327 | 547,562 | 18,695 | 251,720 |
| \$100,000 under \$200,000 | 19,059 | 173,286 | 12,938 | 264,916 | 78,153 | 4,673,947 | 28,317 | 459,369 | 12,776 | 486,869 | 18,723 | 334,990 |
| \$200,000 under \$500,000 | 7,278 | 118,551 | 4,740 | 115,137 | 16,326 | 1,737,517 | 8,714 | 360,488 | 2,522 | 131,813 | 6,327 | 293,872 |
| \$500,000 under \$1,000,000 | 1,219 | 33,676 | 787 | 45,841 | 2,349 | 508,310 | 1,465 | 123,993 | 338 | 22,501 | 1,139 | 89,189 |
| \$1,000,000 or more | 613 | 51,874 | 360 | 52,413 | 889 | 706,604 | 646 | 130,314 | 134 | 15,142 | 497 | 80,741 |
| Taxable returns, total | 502,483 | 1,632,498 | 290,696 | 1,259,451 | 5,026,503 | 60,743,872 | 1,912,901 | 6,685,135 | 755,803 | 7,685,805 | 1,039,461 | 5,661,523 |
| No adjusted gross income | 1,409 | 46,863 | 898 | 34,495 | 2,135 | 100,989 | 2,996 | 283,659 | 290 | 10,534 | 1,422 | 176,624 |
| \$1 under \$1,000 | 29 | 252 | — | — | 24 | 3,684 | 15 | 619 | — | — | 288 | 16,792 |
| \$1,000 under \$2,000 | 140 | 140 | 19 | 194 | 64 | 1,791 | 72 | 5,521 | — | — | 21 | 313 |
| \$2,000 under \$3,000 | 3,246 | 162 | 290 | 781 | 2,903 | 12,587 | 1,086 | 5,390 | — | — | 252 | 1,620 |
| \$3,000 under \$4,000 | 89 | 337 | 193 | 361 | 39,133 | 108,518 | 9,704 | 25,949 | 6,051 | 10,214 | 1,487 | 9,622 |
| \$4,000 under \$5,000 | 4,578 | 9,860 | 5,542 | 3,575 | 81,244 | 240,518 | 20,553 | 43,699 | 8,443 | 23,063 | 2,583 | 6,640 |
| \$5,000 under \$6,000 | 1,162 | 550 | 2,007 | 2,294 | 76,608 | 267,155 | 19,264 | 49,769 | 10,696 | 49,769 | 6,273 | 5,627 |
| \$6,000 under \$7,000 | 4,012 | 4,970 | 3,447 | 7,195 | 100,968 | 428,698 | 23,218 | 58,068 | 12,850 | 36,855 | 16,874 | 37,013 |
| \$7,000 under \$8,000 | 4,724 | 9,562 | 3,647 | 7,003 | 111,908 | 468,926 | 31,554 | 86,140 | 19,254 | 81,623 | 23,347 | 86,792 |
| \$8,000 under \$9,000 | 14,200 | 11,515 | 6,995 | 12,990 | 130,747 | 617,783 | 32,274 | 83,816 | 24,004 | 83,562 | 30,437 | 61,583 |
| \$9,000 under \$10,000 | 11,273 | 12,520 | 3,199 | 11,828 | 163,305 | 838,372 | 42,969 | 110,826 | 23,074 | 114,384 | 19,526 | 60,805 |
| \$10,000 under \$11,000 | 10,369 | 16,499 | 7,417 | 10,348 | 151,003 | 854,034 | 44,696 | 114,937 | 30,858 | 114,351 | 25,142 | 92,609 |
| \$11,000 under \$12,000 | 10,075 | 18,780 | 5,456 | 13,190 | 147,882 | 876,788 | 52,532 | 153,487 | 23,638 | 99,379 | 39,718 | 154,952 |
| \$12,000 under \$13,000 | 14,393 | 24,436 | 8,998 | 27,070 | 166,532 | 972,117 | 54,816 | 128,644 | 22,458 | 153,064 | 40,061 | 161,414 |
| \$13,000 under \$14,000 | 13,991 | 24,114 | 8,625 | 10,883 | 166,306 | 1,131,666 | 58,349 | 141,190 | 24,522 | 77,584 | 50,727 | 149,770 |
| \$14,000 under \$15,000 | 12,326 | 30,404 | 7,567 | 11,107 | 151,822 | 1,053,210 | 63,083 | 155,767 | 25,876 | 146,608 | 26,508 | 105,097 |
| \$15,000 under \$16,000 | 20,908 | 22,274 | 12,729 | 11,354 | 148,339 | 957,380 | 60,042 | 168,147 | 27,047 | 117,676 | 51,409 | 247,225 |
| \$16,000 under \$17,000 | 16,287 | 27,301 | 13,771 | 63,984 | 150,786 | 1,117,685 | 70,822 | 206,750 | 24,840 | 145,377 | 35,090 | 149,701 |
| \$17,000 under \$18,000 | 12,743 | 39,756 | 11,266 | 11,276 | 145,766 | 1,014,999 | 59,210 | 146,022 | 26,222 | 167,405 | 33,443 | 98,552 |
| \$18,000 under \$19,000 | 12,546 | 44,037 | 4,875 | 8,295 | 144,160 | 1,098,997 | 63,107 | 149,852 | 19,555 | 163,384 | 32,122 | 104,853 |
| \$19,000 under \$20,000 | 9,470 | 15,977 | 9,106 | 6,820 | 155,998 | 1,299,259 | 69,119 | 164,128 | 24,943 | 175,014 | 18,418 | 65,317 |
| \$20,000 under \$25,000 | 59,004 | 147,605 | 27,977 | 46,797 | 686,129 | 5,694,515 | 296,264 | 697,730 | 117,517 | 950,671 | 165,174 | 681,530 |
| \$25,000 under \$30,000 | 45,094 | 83,660 | 28,873 | 45,766 | 551,866 | 5,302,742 | 257,223 | 616,203 | 59,601 | 590,283 | 124,582 | 605,854 |
| \$30,000 under \$40,000 | 82,543 | 245,920 | 41,347 | 96,832 | 691,099 | 8,668,360 | 281,899 | 771,830 | 104,462 | 1,338,247 | 140,151 | 684,102 |
| \$40,000 under \$50,000 | 41,121 | 105,982 | 19,447 | 58,546 | 338,557 | 6,222,063 | 131,904 | 427,673 | 44,251 | 709,415 | 60,663 | 358,386 |
| \$50,000 under \$75,000 | 46,609 | 193,141 | 25,749 | 159,555 | 321,150 | 9,307,761 | 97,688 | 554,546 | 43,358 | 1,157,285 | 48,561 | 502,571 |
| \$75,000 under \$100,000 | 22,119 | 120,000 | 12,509 | 129,972 | 102,777 | 4,481,412 | 29,393 | 264,282 | 16,288 | 543,599 | 18,592 | 246,238 |
| \$100,000 under \$200,000 | 19,038 | 172,759 | 12,864 | 253,551 | 77,945 | 4,659,361 | 28,236 | 456,954 | 12,695 | 488,834 | 18,660 | 328,276 |
| \$200,000 under \$500,000 | 9,099 | 203,121 | 4,736 | 115,133 | 16,314 | 1,734,887 | 10,813 | 613,537 | 2,518 | 130,683 | 6,318 | 293,064 |
| \$500,000 under \$1,000,000 | .. | .. | 787 | 45,841 | .. | .. | .. | .. | .. | .. | .. | .. |
| \$1,000,000 or more | .. | .. | 360 | 52,413 | .. | .. | .. | .. | .. | .. | .. | .. |
| Total nontaxable returns | 167,252 | 517,197 | 134,226 | 813,958 | 1,279,291 | 6,251,139 | 662,424 | 5,180,721 | 367,282 | 2,253,145 | 445,884 | 6,069,893 |
| All returns, summary: | | | | | | | | | | | | |
| Under \$5,000 | 92,688 | 356,249 | 83,502 | 648,081 | 776,845 | 2,336,225 | 487,868 | 4,511,368 | 164,085 | 489,927 | 320,928 | 5,337,649 |
| \$5,000 under \$10,000 | 81,519 | 131,795 | 50,575 | 99,359 | 1,040,115 | 4,866,619 | 287,430 | 939,634 | 204,184 | 826,573 | 179,061 | 728,393 |
| \$10,000 under \$15,000 | 77,922 | 147,982 | 54,802 | 132,513 | 876,985 | 5,642,481 | 317,086 | 911,497 | 180,641 | | | |

Table 1.3—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

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

| Size of adjusted gross income | Partnership | | | | | | | | | | Estate or trust | | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|------------------------------------|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|----------------|
| | Total income | | Total loss | | Additional first-year depreciation | | Net profit | | Net loss | | Total income | | Total 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 |
| | (84) | (85) | (86) | (87) | (88) | (89) | (90) | (91) | (92) | (93) | (94) | (95) | (96) | (97) |
| All returns, total | 2,040,769 | 29,830,574 | 1,673,477 | 20,210,744 | 193,595 | 191,234 | 1,783,022 | 25,638,164 | 1,371,636 | 16,209,569 | 868,251 | 5,023,271 | 57,938 | 463,240 |
| No adjusted gross income | 32,562 | 689,029 | 77,005 | 4,120,414 | 7,447 | 22,782 | 18,203 | 242,050 | 71,523 | 3,696,218 | 8,568 | 61,708 | 1,123 | 81,587 |
| \$1 under \$1,000 | 24,905 | 23,702 | 11,700 | 73,681 | *479 | *27 | 20,666 | 17,579 | 11,699 | 67,585 | *894 | *2,509 | *455 | *395 |
| \$1,000 under \$2,000 | 21,369 | 21,837 | 11,799 | 41,299 | *662 | *475 | 20,138 | 9,677 | 40,075 | 22,724 | 32,891 | *1,592 | *1,592 | *7,902 |
| \$2,000 under \$3,000 | 20,309 | 33,575 | 17,247 | 78,267 | *2,146 | *122 | 19,652 | 28,960 | 17,197 | 73,774 | 29,703 | 41,505 | *95 | *58 |
| \$3,000 under \$4,000 | 25,775 | 90,827 | 14,658 | 91,120 | *516 | *26 | 25,352 | 77,389 | 11,654 | 77,708 | 14,340 | 25,459 | *1,779 | *476 |
| \$4,000 under \$5,000 | 28,271 | 99,471 | 20,661 | 71,551 | *1,064 | *21 | 26,665 | 80,822 | 18,852 | 52,922 | 22,380 | 40,176 | *619 | *2,374 |
| \$5,000 under \$6,000 | 32,387 | 89,661 | 16,798 | 95,806 | *1,423 | *2,650 | 29,171 | 85,431 | 16,087 | 93,000 | 19,587 | 53,232 | *10 | *160 |
| \$6,000 under \$7,000 | 46,333 | 197,925 | 35,447 | 178,363 | *2,076 | *91 | 42,325 | 155,524 | 28,519 | 136,053 | 19,497 | 69,466 | *533 | *63 |
| \$7,000 under \$8,000 | 37,378 | 173,114 | 16,030 | 76,813 | *1,844 | *947 | 36,027 | 169,892 | 15,354 | 74,539 | 14,833 | 21,157 | *484 | *144 |
| \$8,000 under \$9,000 | 30,522 | 162,914 | 19,161 | 109,850 | *1,975 | *490 | 27,532 | 148,430 | 17,763 | 95,857 | 17,687 | 38,896 | — | — |
| \$9,000 under \$10,000 | 29,359 | 118,780 | 13,347 | 45,177 | *4,027 | *1,977 | 29,240 | 115,731 | 11,543 | 44,105 | 26,574 | 88,931 | *112 | *360 |
| \$10,000 under \$11,000 | 23,146 | 112,767 | 19,897 | 54,647 | *763 | *84 | 22,038 | 109,988 | 15,193 | 51,951 | 11,371 | 34,937 | *20 | *65 |
| \$11,000 under \$12,000 | 34,555 | 213,595 | 10,516 | 48,461 | *4,219 | *2,497 | 33,765 | 204,272 | 9,368 | 41,635 | 19,839 | 78,428 | *419 | *1,649 |
| \$12,000 under \$13,000 | 31,141 | 207,814 | 27,867 | 99,663 | *629 | *606 | 31,035 | 201,700 | 23,888 | 94,155 | 17,312 | 39,832 | — | — |
| \$13,000 under \$14,000 | 28,318 | 185,377 | 14,790 | 92,749 | *814 | *84 | 24,826 | 149,455 | 13,342 | 56,910 | 25,059 | 89,481 | *427 | *4,038 |
| \$14,000 under \$15,000 | 38,974 | 191,518 | 21,988 | 105,487 | *2,519 | *2,472 | 37,772 | 184,213 | 17,274 | 100,655 | 23,032 | 79,920 | *713 | *6,333 |
| \$15,000 under \$16,000 | 28,085 | 191,661 | 15,321 | 129,840 | *2,485 | *2,510 | 28,067 | 166,182 | 12,504 | 106,871 | 14,376 | 30,440 | *23 | *1,354 |
| \$16,000 under \$17,000 | 39,635 | 279,521 | 20,258 | 134,089 | *723 | *724 | 38,808 | 253,263 | 15,489 | 108,555 | 19,192 | 84,713 | *3,713 | *4,522 |
| \$17,000 under \$18,000 | 26,167 | 134,680 | 16,551 | 104,019 | *831 | *334 | 23,832 | 109,240 | 16,281 | 78,906 | 20,285 | 60,530 | *1,709 | *511 |
| \$18,000 under \$19,000 | 40,673 | 226,592 | 15,078 | 74,782 | *728 | *711 | 39,972 | 222,454 | 13,946 | 71,334 | 19,380 | 60,930 | *1,610 | *3,020 |
| \$19,000 under \$20,000 | 35,367 | 378,482 | 26,593 | 123,663 | *4,773 | *3,370 | 34,632 | 320,001 | 21,497 | 118,552 | 17,528 | 37,400 | *3,689 | *44,864 |
| \$20,000 under \$25,000 | 187,767 | 1,486,787 | 128,114 | 607,958 | 12,084 | 173,306 | 1,383,560 | 104,403 | 516,815 | 73,106 | 344,635 | 4,343 | 37,792 | |
| \$25,000 under \$30,000 | 162,944 | 1,405,051 | 126,443 | 548,068 | 12,209 | 7,856 | 147,947 | 1,299,204 | 108,394 | 450,077 | 54,567 | 195,502 | 7,407 | 16,896 |
| \$30,000 under \$40,000 | 246,591 | 2,421,516 | 218,931 | 1,058,741 | 23,051 | 10,608 | 222,989 | 2,285,033 | 192,621 | 932,867 | 110,289 | 580,719 | 6,115 | 17,771 |
| \$40,000 under \$50,000 | 193,876 | 2,061,262 | 180,244 | 1,076,748 | 20,767 | 9,961 | 166,501 | 1,857,710 | 145,114 | 863,157 | 67,220 | 363,765 | 2,672 | 16,143 |
| \$50,000 under \$75,000 | 256,764 | 4,132,825 | 253,204 | 2,255,649 | 27,604 | 20,766 | 209,929 | 3,652,152 | 199,642 | 1,795,741 | 87,670 | 657,400 | 8,120 | 72,336 |
| \$75,000 under \$100,000 | 131,812 | 3,390,376 | 122,398 | 1,665,658 | 17,420 | 9,919 | 104,901 | 3,024,655 | 90,479 | 1,309,856 | 34,758 | 335,822 | 2,075 | 27,018 |
| \$100,000 under \$200,000 | 151,089 | 5,879,428 | 144,802 | 3,130,010 | 20,993 | 52,308 | 113,166 | 5,011,018 | 103,022 | 2,313,908 | 39,451 | 636,684 | 5,104 | 56,546 |
| \$200,000 under \$500,000 | 45,906 | 3,441,188 | 47,062 | 2,345,317 | 6,948 | 12,173 | 29,937 | 2,707,684 | 32,479 | 1,623,986 | 13,626 | 474,013 | 1,715 | 41,359 |
| \$500,000 under \$1,000,000 | 6,382 | 939,413 | 6,937 | 805,057 | 998 | 6,975 | 3,656 | 682,732 | 4,938 | 555,351 | 2,383 | 181,300 | *802 | 10,811 |
| \$1,000,000 or more | 2,387 | 849,886 | 2,640 | 767,825 | 354 | 6,810 | 1,324 | 621,702 | 1,894 | 546,450 | 1,020 | 180,891 | 120 | 6,692 |
| Taxable returns, total | 1,773,339 | 28,058,670 | 1,438,021 | 15,722,436 | 162,147 | 169,937 | 1,555,635 | 24,387,796 | 1,160,695 | 12,221,499 | 808,949 | 4,836,713 | 49,932 | 362,614 |
| No adjusted gross income | 2,637 | 161,922 | 4,563 | 1,032,670 | 761 | 14,795 | 472 | 20,979 | 4,404 | 906,522 | 321 | 8,527 | 130 | 11,528 |
| \$1 under \$1,000 | *24 | *438 | *312 | *6,439 | — | — | — | — | *312 | *6,001 | — | — | — | — |
| \$1,000 under \$2,000 | *5,876 | *4,873 | 2,233 | 6,402 | — | — | — | *5,827 | *3,647 | *5,176 | 15,637 | 19,048 | *80 | **7,995 |
| \$2,000 under \$3,000 | *2,805 | *1,479 | *566 | *7,640 | *22 | — | — | *2,788 | *1,006 | *566 | *7,172 | 27,872 | — | — |
| \$3,000 under \$4,000 | 9,736 | 25,584 | 2,265 | 11,844 | — | — | — | *9,677 | *24,932 | 2,256 | 11,193 | 11,880 | — | — |
| \$4,000 under \$5,000 | 10,905 | 43,013 | 10,772 | 27,158 | *5 | — | — | *10,885 | *27,163 | 8,963 | 11,308 | 15,116 | — | — |
| \$5,000 under \$6,000 | 16,065 | 23,194 | 5,483 | 35,373 | *546 | *21 | 15,931 | 22,021 | 5,175 | 34,220 | 17,776 | 44,205 | — | — |
| \$6,000 under \$7,000 | 19,641 | 57,474 | 19,132 | 63,763 | — | — | — | 19,159 | 46,964 | 17,028 | 53,252 | 16,915 | 60,010 | *593 |
| \$7,000 under \$8,000 | 17,367 | 92,045 | 7,084 | 15,215 | — | — | — | 17,362 | 91,782 | 7,084 | 14,952 | 14,781 | 21,156 | — |
| \$8,000 under \$9,000 | 17,871 | 79,395 | 11,427 | 46,871 | *4 | *3 | 17,477 | 79,226 | 10,790 | 46,705 | 16,631 | 29,827 | — | — |
| \$9,000 under \$10,000 | 19,848 | 84,299 | 7,674 | 31,389 | *3,931 | *1,862 | 19,748 | 83,040 | 7,668 | 32,012 | 23,572 | 65,902 | *24 | *69 |
| \$10,000 under \$11,000 | 20,116 | 101,316 | 16,613 | 37,053 | *744 | *69 | 20,011 | 100,264 | 12,612 | 36,070 | 8,588 | 32,910 | — | — |
| \$11,000 under \$12,000 | 26,984 | 169,076 | 7,522 | 36,290 | *2,288 | *1,534 | 26,642 | 166,160 | 7,195 | 34,908 | 17,488 | 71,650 | *394 | *832 |
| \$12,000 under \$13,000 | 24,701 | 164,239 | 24,371 | 94,494 | *517 | *520 | 24,595 | 159,549 | 20,839 | 90,323 | 16,688 | 39,325 | — | — |
| \$13,000 under \$14,000 | 26,711 | 168,794 | 13,317 | 81,889 | *707 | *79 | 23,397 | 133,718 | 11,967 | 46,890 | 25,014 | 89,451 | *427 | *4,038 |
| \$14,000 under \$15,000 | 35,554 | 179,554 | 18,760 | 87,250 | *2,519 | *2,472 | 34,463 | 174,089 | 14,280 | 84,257 | 22,624 | 79,024 | *713 | *6,333 |
| \$15,000 under \$16,000 | 24,353 | 120,594 | 12,079 | 51,930 | *410 | *263 | 24,336 | 117,689 | 10,143 | 49,287 | 14,353 | 30,432 | — | — |
| \$16,000 under \$17,000 | 36,128 | 221,605 | 18,556 | 93,891 | *81 | *5 | 35,406 | 211,248 | 14,084 | 83,539 | 16,676 | 81,796 | *3,712 | *3,570 |
| \$17,000 under \$18,000 | 20,707 | 70,753 | 13,542 | 39,067 | *66 | *49 | 20,227 | 69,857 | 38,220 | 19,461 | 56,218 | 56,218 | *1,684 | *505 |
| \$18,000 under \$19,000 | 37,394 | 185,835 | 14,120 | 64,027 | *50 | *33 | 36,833 | 182,937 | 13,665 | 61,162 | 19,370 | 60,915 | *1,610 | *3,020 |
| \$19,000 under \$20,000 | 33,371 | 353,537 | 24,738 | 79,331 | *3,097 | *2,891 | 32,725 | 346,303 | 19,657 | 74,988 | 17,523 | 37,040 | *3,679 | *44,750 |
| \$20,000 under \$25,000 | 179,500 | 1,421,159 | 115,713 | 432,611 | 19,130 | 11,694 | 168,093 | 1,326,684 | 92,727 | 349,830 | 70,338 | 339,655 | *3,561 | *20,635 |
| \$25,000 under \$30,000 | 159,350 | 1,392,745 | 124,568 | 518,898 | 12,072 | 7,746 | 145,274 | 1,289,953 | 106,689 | 423,850 | 54,148 | 193,406 | 7,067 | 16,896 |
| \$30,000 under \$40,000 | 242,378 | 2,344,089 | 213,045 | 972,700 | 21,332 | 9,096 | 218,631 | 2,216,764 | 187,718 | 854,472 | 108,964 | 569,770 | 5,391 | 15,048 |
| \$40,000 under \$50,000 | 191,217 | 2,032,071 | 177,423 | 1,009,250 | 20,433 | 8,354 | 184,475 | 1,834,475 | 142,843 | 820,008 | 66,699 | 359,198 | 2,955 | 16,132 |
| \$50,000 under \$75,000 | 255,231 | 4,083,455 | 249,390 | 2,168,855 | 26,853 | 20,318 | 208,699 | 3,625,403 | 196,723 | 1,731,122 | 87,449 | 656,401 | 7,946 | 71,725 |
| \$75,000 under \$100,000 | 131,489 | 3,378,158 | 121,749 | 1,652,787 | 17,293 | 9,866 | 104,687 | 3,015,348 | 89,981 | 1,299,843 | 34,754 | 335,492 | **9,204 | **121,971 |
| \$100,000 under \$200,000 | 150,744 | 5,872,761 | 144,410 | 3,106,360 | 20,993 | 52,308 | 113,015 | 5,009,116 | 102,689 | 2,295,023 | 39,197 | 617,636 | — | — |
| \$200,000 under \$500,000 | 45,873 | 3,437,928 | 47,021 | 2,339,091 | *8,293 | *25,934 | 29,916 | 2,704,720 | 32,445 | 1,618,032 | **16,004 | **655,049 | — | — |
| \$50 | | | | | | | | | | | | | | |

Table 1.3—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

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

| Size of adjusted gross income | Estate or trust—Continued | | | | Small Business Corporation | | | | | | | | Unemployment compensation | | | |
|-------------------------------|---------------------------|------------------|-------------------|----------------|----------------------------|------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|---------------------------|-------------------|--------------------------|------------------|
| | Net income | | Net loss | | Total income | | Total loss | | Net profit | | Net loss | | 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 | Number of returns | Amount | Number of returns | Amount |
| | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) | (109) | (110) | (111) | (112) | (113) |
| All returns, total | 865,381 | 4,974,127 | 40,916 | 414,096 | 420,170 | 4,756,361 | 361,875 | 4,085,610 | 406,494 | 4,536,458 | 349,374 | 3,865,707 | 7,997,862 | 13,634,772 | 1,798,210 | 2,082,456 |
| No adjusted gross income | 8,456 | 59,396 | 1,085 | 79,276 | 7,353 | 162,684 | 37,817 | 1,590,493 | 5,651 | 129,375 | 37,339 | 1,557,183 | 38,403 | 86,426 | — | — |
| \$1 under \$1,000 | 894 | *2,509 | *455 | *395 | *24 | 6,546 | 62,859 | — | — | 6,546 | 62,835 | 117,201 | 245,056 | — | — | — |
| \$1,000 under \$2,000 | 22,668 | 32,612 | *1,591 | *7,623 | *7,440 | *34,190 | 4,634 | *7,347 | *34,163 | 4,634 | 14,006 | 202,925 | 416,579 | *1,883 | *1,075 | |
| \$2,000 under \$3,000 | 29,703 | 41,480 | *54 | *33 | *12,645 | 6,960 | 33,343 | *7,992 | *12,577 | 6,960 | 33,275 | 314,513 | 721,389 | *1,799 | *1,419 | |
| \$3,000 under \$4,000 | 14,339 | 25,451 | *1,779 | *468 | *1,467 | *11,313 | 5,030 | *3,467 | *11,313 | 5,893 | 5,030 | 364,225 | 644,114 | — | — | |
| \$4,000 under \$5,000 | 22,380 | 40,176 | *619 | *2,374 | *4,261 | *8,137 | 2,680 | *1,807 | *8,137 | 2,680 | 11,807 | 378,550 | 705,030 | *2,006 | *2,742 | |
| \$5,000 under \$6,000 | 19,587 | 53,232 | *10 | *160 | *4,504 | *17,815 | 9,195 | 90,488 | *4,491 | *17,671 | 9,195 | 90,344 | 457,742 | 721,829 | *8,170 | *16,656 |
| \$6,000 under \$7,000 | 19,497 | 69,466 | *593 | *63 | *6,853 | *21,048 | 1,846 | 15,548 | *6,853 | *21,048 | 1,846 | 15,548 | 391,268 | 701,845 | *2,684 | *4,520 |
| \$7,000 under \$8,000 | 14,833 | 21,157 | *464 | *144 | *1,958 | *2,387 | *1,384 | *5,038 | *1,958 | *2,387 | *1,384 | *5,038 | 396,559 | 651,341 | *6,540 | *1,084 |
| \$8,000 under \$9,000 | 17,687 | 38,896 | — | — | *1,493 | *5,608 | 7,537 | 29,065 | *1,492 | *5,599 | 7,537 | 29,057 | 319,592 | 573,138 | *2,042 | *539 |
| \$9,000 under \$10,000 | 26,574 | 88,931 | *112 | *360 | *7,115 | 12,045 | *1,256 | *17,808 | *7,115 | 12,045 | *1,256 | *17,808 | 308,904 | 602,477 | — | — |
| \$10,000 under \$11,000 | 11,370 | 34,936 | *20 | *65 | *951 | *8,513 | 2,318 | 12,560 | *951 | *8,513 | 2,318 | 12,560 | 256,736 | 500,873 | — | — |
| \$11,000 under \$12,000 | 19,839 | 78,428 | *419 | *1,649 | *3,809 | *6,013 | 6,172 | 45,754 | *3,679 | *5,512 | 6,172 | 45,253 | 293,335 | 454,629 | *1,348 | *5,823 |
| \$12,000 under \$13,000 | 17,312 | 39,832 | — | — | *6,649 | *19,081 | 4,100 | 18,869 | *6,455 | *16,387 | 4,100 | 16,175 | 308,398 | 581,671 | *11,418 | *9,801 |
| \$13,000 under \$14,000 | 25,059 | 89,481 | *427 | *4,038 | *2,156 | *11,669 | 5,013 | 24,885 | *2,156 | *11,669 | 5,013 | 24,885 | 252,974 | 413,445 | *3,400 | *1,212 |
| \$14,000 under \$15,000 | 23,032 | 79,920 | *713 | *6,333 | *1,273 | *6,852 | 7,776 | 37,199 | *838 | *6,818 | 7,776 | 37,165 | 265,793 | 501,289 | *9,163 | *7,199 |
| \$15,000 under \$16,000 | 14,353 | 30,432 | *23 | *1,346 | *6,299 | *23,051 | 4,808 | 17,972 | *6,299 | *23,051 | 4,808 | 17,972 | 220,568 | 398,560 | *5,966 | *4,832 |
| \$16,000 under \$17,000 | 18,748 | 81,149 | *445 | *959 | 6,226 | 20,155 | 10,155 | 43,818 | 5,966 | 19,724 | 10,115 | 43,386 | 223,550 | 411,564 | *8,028 | *6,181 |
| \$17,000 under \$18,000 | 20,276 | 60,029 | *9 | *10 | 10,384 | 35,508 | 4,876 | 16,226 | 10,339 | 35,471 | 4,875 | 16,189 | 223,414 | 387,988 | *5,498 | *4,974 |
| \$18,000 under \$19,000 | 19,380 | 60,930 | *1,610 | *3,020 | 7,966 | 33,921 | 2,060 | 7,540 | 7,966 | 33,921 | 2,060 | 7,540 | 239,822 | 405,365 | 19,344 | 25,873 |
| \$19,000 under \$20,000 | 17,528 | 37,288 | *3,684 | *44,752 | 5,810 | 28,755 | 5,251 | 21,340 | 5,808 | 28,750 | 5,251 | 21,335 | 176,386 | 272,412 | 24,851 | 28,670 |
| \$20,000 under \$25,000 | 72,734 | 342,256 | 1,544 | 55,136 | 59,136 | 261,224 | 39,662 | 221,974 | 55,170 | 247,443 | 39,459 | 208,194 | 838,368 | 1,219,740 | 275,434 | 228,576 |
| \$25,000 under \$30,000 | 54,567 | 195,361 | 6,603 | 16,756 | 40,115 | 182,654 | 33,930 | 179,138 | 40,094 | 179,957 | 33,489 | 176,441 | 838,368 | 1,219,740 | 275,434 | 228,576 |
| \$30,000 under \$40,000 | 110,175 | 573,369 | 3,658 | 10,421 | 58,451 | 432,691 | 41,000 | 197,173 | 58,951 | 418,792 | 39,060 | 183,274 | 638,959 | 906,795 | 638,959 | 851,207 |
| \$40,000 under \$50,000 | 67,028 | 362,514 | 1,657 | 14,893 | 30,356 | 229,238 | 27,574 | 116,698 | 29,974 | 225,960 | 27,201 | 113,421 | 644,062 | 275,787 | 164,062 | 275,787 |
| \$50,000 under \$75,000 | 87,232 | 655,341 | 6,011 | 70,277 | 57,157 | 722,058 | 36,093 | 285,875 | 54,987 | 694,897 | 32,972 | 258,714 | 52,730 | 92,509 | 52,730 | 92,509 |
| \$75,000 under \$100,000 | 34,675 | 334,688 | 1,597 | 25,884 | 26,741 | 440,461 | 16,512 | 157,578 | 25,552 | 430,063 | 14,596 | 147,180 | 4,086 | 7,065 | 4,086 | 7,065 |
| \$100,000 under \$200,000 | 38,726 | 619,789 | 4,132 | 39,651 | 30,347 | 910,956 | 18,402 | 304,672 | 28,801 | 879,345 | 16,076 | 273,061 | 2,738 | 4,700 | 2,738 | 4,700 |
| \$200,000 under \$500,000 | 13,388 | 467,586 | 1,320 | 34,842 | 10,628 | 610,611 | 9,089 | 256,794 | 9,887 | 560,728 | 6,803 | 206,911 | 296 | 450 | 296 | 450 |
| \$500,000 under \$1,000,000 | 2,338 | 179,416 | 204 | 8,927 | 1,621 | 220,680 | 1,554 | 98,481 | 1,444 | 206,820 | 1,297 | 84,621 | 22 | 97 | 22 | 97 |
| \$1,000,000 or more | 1,003 | 178,063 | 78 | 3,864 | 634 | 264,371 | 782 | 148,550 | 550 | 248,321 | 663 | 129,500 | 8 | 22 | 8 | 22 |
| Taxable returns, total | 806,557 | 4,791,531 | 33,016 | 317,432 | 390,278 | 4,505,164 | 270,724 | 2,250,849 | 378,432 | 4,319,648 | 258,929 | 2,065,333 | 6,391,358 | 10,300,014 | 1,789,076 | 2,077,120 |
| No adjusted gross income | 309 | 8,259 | 107 | 11,260 | 997 | 47,111 | 1,734 | 204,419 | 508 | 40,692 | 1,649 | 198,001 | *659 | *1,782 | — | — |
| \$1 under \$1,000 | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| \$1,000 under \$2,000 | 15,881 | 18,771 | *80 | *7,712 | *5,989 | *6,651 | *24 | *3,721 | *5,989 | *6,651 | *24 | — | — | — | — | — |
| \$2,000 under \$3,000 | 17,662 | 27,872 | — | — | *3,930 | *4,222 | *429 | *2,260 | *3,912 | *4,153 | *429 | *2,192 | *2,195 | *4,052 | — | — |
| \$3,000 under \$4,000 | 11,879 | 22,019 | — | — | *2,923 | *10,869 | *25 | *130 | *2,923 | *10,869 | *25 | *130 | 171,566 | 267,615 | — | — |
| \$4,000 under \$5,000 | 15,116 | 32,243 | — | — | *4,114 | *7,788 | *548 | *2,367 | *4,114 | *7,788 | *548 | *2,367 | 231,053 | 393,791 | *2,006 | *2,742 |
| \$5,000 under \$6,000 | 17,776 | 44,205 | — | — | *3,943 | *16,067 | *4,536 | *17,245 | *3,930 | *15,923 | *4,536 | *17,101 | 271,597 | 350,165 | *8,170 | *16,656 |
| \$6,000 under \$7,000 | 16,915 | 60,010 | *593 | *63 | *2,818 | *7,863 | *53 | *140 | *2,818 | *7,863 | *53 | *140 | 247,376 | 429,346 | *2,684 | *4,520 |
| \$7,000 under \$8,000 | 14,781 | 21,156 | — | — | *1,462 | *2,267 | — | — | *1,462 | *2,267 | — | — | 264,893 | 391,125 | *6,540 | *1,084 |
| \$8,000 under \$9,000 | 16,631 | 29,827 | — | — | *952 | *4,613 | *4,817 | *5,360 | *952 | *4,613 | *4,817 | *5,360 | 257,103 | 434,383 | — | — |
| \$9,000 under \$10,000 | 23,572 | 85,902 | *24 | *69 | *6,678 | *7,070 | *1,035 | *17,624 | *6,678 | *7,070 | *1,035 | *17,624 | 269,901 | 568,108 | — | — |
| \$10,000 under \$11,000 | 8,587 | 32,910 | — | — | *603 | *4,005 | 2,150 | 7,616 | *603 | *4,005 | 2,150 | 7,616 | 239,955 | 462,346 | — | — |
| \$11,000 under \$12,000 | 17,488 | 71,650 | *394 | *832 | *3,052 | *3,265 | *3,901 | *15,746 | *3,052 | *3,265 | *3,901 | *15,746 | 283,967 | 433,808 | *1,348 | *5,823 |
| \$12,000 under \$13,000 | 16,888 | 39,325 | — | — | *6,395 | *16,007 | *3,243 | *8,578 | *6,395 | *16,007 | *3,243 | *8,578 | 307,024 | 580,200 | *11,418 | *9,801 |
| \$13,000 under \$14,000 | 25,014 | 89,451 | *427 | *4,038 | *1,718 | *10,882 | *2,418 | 6,280 | *1,718 | *10,882 | *2,418 | 6,280 | 246,718 | 409,412 | *3,400 | *1,212 |
| \$14,000 under \$15,000 | 22,624 | 79,024 | *713 | *6,333 | *1,271 | *6,808 | 5,862 | 24,965 | *636 | *6,774 | 5,862 | 24,931 | 259,396 | 488,159 | *9,163 | *7,199 |
| \$15,000 under \$16,000 | 14,353 | 30,432 | — | — | *6,298 | *23,050 | *2,712 | *3,803 | *6,298 | *23,050 | *2,712 | *3,803 | 218,150 | 391,955 | *5,966 | *4,832 |
| \$16,000 under \$17,000 | 18,232 | 78,232 | *444 | *6 | 9,222 | 9,255 | 32,968 | *4,011 | *9,884 | 9,248 | 32,929 | 221,576 | 410,826 | *8,028 | *6,181 | |
| \$17,000 under \$18,000 | 19,452 | 55,723 | *9 | *10 | 10,383 | 35,505 | 4,492 | 8,204 | 10,338 | 35,467 | 4,491 | 8,167 | 221,736 | 387,029 | *5,498 | *4,974 |
| \$18,000 under \$19,000 | 19,370 | 60,915 | *1,610 | *3,020 | 7,870 | 33,920 | *1,882 | *5,613 | 7,870 | 33,920 | *1,882 | *5,613 | 239,324 | 405,092 | 19,344 | 25,873 |
| \$19,000 under \$20,000 | 17,523 | 37,040 | *3,679 | *44,750 | 5,150 | 25,919 | 3,381 | 9,121 | *5,149 | *25,915 | 3,381 | 9,116 | 176,341 | 272,319 | 24,851 | 28,670 |
| \$20,000 under \$25,000 | 70,294 | 338,960 | *762 | *19,941 | 55,238 | 247,088 | 39,098 | 214,293 | 51,272 | 233,313 | 38,986 | 200,518 | 833,955 | 1,214,923 | 273,787 | 228,428 |
| \$25,000 under \$30,000 | 54,148 | 192,905 | 6,603 | 16,756 | 38,926 | 177,814 | 33,802 | 174,786 | 38,905 | 175,121 | 33,388 | 172,094 | 544,698 | 717,420 | 544,698 | 497,552 |
| \$30,000 under \$40,000 | 108,876 | 562,476 | 2,953 | 7,754 | 59,043 | 423,679 | 37,807 | 167,069 | 58,594 | 412,056 | 35,986 | 155,447 | 638,234 | 906 | | |

Table 1.3—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

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

| Size of adjusted gross income | Other income | | | | Statutory adjustments | | | | | | | | | |
|-------------------------------|-------------------|------------------|-------------------|------------------|-----------------------|-------------------|-----------------------------|------------------|--|------------------|---|------------------|----------------------------|-------------------|
| | Net income | | Net loss | | Total | | Disability income exclusion | | Payments to an individual retirement arrangement | | Payments to a self-employed retirement (Keogh) plan | | Employee business expenses | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (114) | (115) | (116) | (117) | (118) | (119) | (120) | (121) | (122) | (123) | (124) | (125) | (126) | (127) |
| All returns, total | 3,633,028 | 6,799,669 | 389,511 | 7,378,903 | 13,148,919 | 28,614,061 | 297,770 | 1,034,404 | 2,564,421 | 3,430,894 | 568,936 | 2,007,666 | 6,733,536 | 13,811,427 |
| No adjusted gross income | 45,279 | 179,632 | 80,304 | 5,064,792 | 52,321 | 273,885 | 12,578 | 53,728 | 4,696 | 5,859 | 1,523 | 3,499 | 15,014 | 118,566 |
| \$1 under \$1,000 | 20,365 | 11,329 | 10,926 | 96,682 | 57,439 | 232,217 | 24,874 | 110,316 | *621 | *185 | *565 | *684 | 11,504 | 79,078 |
| \$1,000 under \$2,000 | 63,315 | 47,432 | 5,334 | 79,165 | 60,008 | 170,296 | 14,383 | 69,643 | *1,027 | *536 | *569 | *949 | 15,633 | 51,834 |
| \$2,000 under \$3,000 | 51,508 | 64,982 | 3,018 | 17,836 | 86,531 | 199,595 | 19,344 | 90,426 | 1,088 | 2,237 | *881 | *1,273 | 23,204 | 46,496 |
| \$3,000 under \$4,000 | 52,644 | 84,606 | 9,763 | 49,450 | 142,240 | 282,609 | 16,587 | 75,510 | 5,524 | 2,468 | *435 | *613 | 62,267 | 137,123 |
| \$4,000 under \$5,000 | 73,883 | 140,224 | 8,347 | 56,562 | 166,320 | 339,324 | 27,906 | 127,250 | 5,283 | 2,912 | *2,742 | *1,364 | 59,409 | 134,493 |
| \$5,000 under \$6,000 | 84,459 | 75,569 | 3,420 | 32,935 | 200,956 | 363,058 | 16,398 | 44,220 | 10,793 | 7,395 | *994 | *1,058 | 62,680 | 186,319 |
| \$6,000 under \$7,000 | 81,021 | 98,648 | 6,362 | 52,413 | 238,119 | 408,251 | 18,314 | 47,392 | 16,751 | 10,868 | *3,779 | *2,653 | 102,123 | 227,512 |
| \$7,000 under \$8,000 | 75,379 | 84,733 | 9,953 | 46,491 | 261,319 | 474,113 | 19,735 | 72,042 | 23,960 | 14,597 | 3,403 | 3,098 | 98,511 | 213,410 |
| \$8,000 under \$9,000 | 92,843 | 114,642 | 8,113 | 43,428 | 321,877 | 563,205 | 25,689 | 102,188 | 25,505 | 23,847 | 3,049 | 2,326 | 136,121 | 270,616 |
| \$9,000 under \$10,000 | 69,529 | 130,643 | 9,439 | 72,491 | 288,798 | 511,630 | 24,774 | 86,963 | 27,381 | 27,212 | 2,167 | 1,654 | 123,954 | 244,344 |
| \$10,000 under \$11,000 | 95,491 | 149,569 | 5,522 | 30,759 | 262,890 | 491,729 | 18,964 | 67,967 | 41,140 | 34,536 | 5,648 | 7,510 | 120,373 | 250,473 |
| \$11,000 under \$12,000 | 81,217 | 106,786 | 4,811 | 22,537 | 317,099 | 534,299 | *9,909 | *21,935 | 31,871 | 2,334 | 2,182 | 168,088 | 153,127 | 334,391 |
| \$12,000 under \$13,000 | 84,892 | 114,296 | 3,736 | 28,802 | 350,596 | 540,832 | *8,124 | *12,775 | 40,387 | 39,657 | 6,174 | 6,860 | 193,814 | 314,054 |
| \$13,000 under \$14,000 | 76,425 | 83,753 | 10,437 | 29,199 | 321,800 | 535,031 | *2,337 | *4,987 | 61,479 | 63,682 | 4,517 | 4,153 | 155,281 | 307,230 |
| \$14,000 under \$15,000 | 72,516 | 93,059 | 9,015 | 23,016 | 342,111 | 595,826 | *4,503 | *9,221 | 46,709 | 49,690 | 10,415 | 13,450 | 184,007 | 347,655 |
| \$15,000 under \$16,000 | 75,802 | 104,514 | 4,794 | 16,173 | 322,559 | 537,859 | *10,918 | *16,110 | 52,565 | 62,827 | 5,981 | 7,183 | 170,377 | 342,241 |
| \$16,000 under \$17,000 | 83,841 | 157,754 | 4,965 | 36,890 | 343,119 | 577,792 | *3,540 | *4,583 | 55,473 | 62,013 | 9,428 | 15,083 | 187,853 | 334,391 |
| \$17,000 under \$18,000 | 78,984 | 96,344 | 7,606 | 37,372 | 356,856 | 604,584 | *3,869 | *4,307 | 48,611 | 53,853 | 7,556 | 8,375 | 202,648 | 380,528 |
| \$18,000 under \$19,000 | 96,336 | 152,842 | 9,725 | 51,329 | 390,324 | 673,702 | *7,337 | *4,681 | 59,434 | 70,860 | 10,978 | 14,936 | 202,841 | 380,564 |
| \$19,000 under \$20,000 | 99,977 | 172,504 | 5,583 | 32,780 | 373,864 | 634,575 | *1,454 | *675 | 55,971 | 72,776 | 8,717 | 14,114 | 202,366 | 377,364 |
| \$20,000 under \$25,000 | 452,771 | 584,288 | 24,955 | 122,943 | 1,799,677 | 3,104,569 | *3,316 | *1,777 | 359,461 | 454,866 | 50,558 | 95,291 | 1,043,261 | 1,792,260 |
| \$25,000 under \$30,000 | 402,307 | 455,593 | 24,539 | 126,730 | 1,515,334 | 2,909,333 | *428 | *678 | 300,340 | 374,419 | 54,279 | 122,149 | 869,649 | 1,689,687 |
| \$30,000 under \$40,000 | 532,659 | 858,676 | 47,182 | 278,417 | 2,164,794 | 4,370,170 | *2,549 | *5,029 | 534,379 | 756,295 | 80,839 | 237,685 | 1,228,084 | 2,161,886 |
| \$40,000 under \$50,000 | 296,313 | 587,773 | 22,775 | 135,451 | 1,070,239 | 2,709,672 | — | — | 319,736 | 471,479 | 73,252 | 253,669 | 529,911 | 1,175,772 |
| \$50,000 under \$75,000 | 221,531 | 727,433 | 26,123 | 204,304 | 844,525 | 3,056,529 | — | — | 281,214 | 468,340 | 103,611 | 498,156 | 380,465 | 1,036,781 |
| \$75,000 under \$100,000 | 74,340 | 294,029 | 8,551 | 106,535 | 253,694 | 1,238,026 | — | — | 84,184 | 139,940 | 51,720 | 292,391 | 99,472 | 376,275 |
| \$100,000 under \$200,000 | 73,953 | 569,417 | 9,978 | 238,385 | 198,450 | 1,245,758 | — | — | 57,292 | 103,876 | 49,656 | 312,149 | 70,571 | 383,151 |
| \$200,000 under \$500,000 | 19,292 | 281,159 | 3,384 | 134,256 | 39,522 | 341,828 | — | — | 10,222 | 19,872 | 11,133 | 69,788 | 12,534 | 100,312 |
| \$500,000 under \$1,000,000 | 2,982 | 91,899 | 579 | 43,431 | 4,241 | 54,742 | — | — | 1,029 | 2,002 | 1,432 | 9,358 | 1,174 | 16,167 |
| \$1,000,000 or more | 1,174 | 85,541 | 272 | 67,346 | 1,297 | 39,023 | — | — | 295 | 564 | 336 | 2,211 | 347 | 19,718 |
| Taxable returns, total | 3,183,886 | 6,063,158 | 256,329 | 2,156,197 | 12,305,166 | 26,130,906 | 156,266 | 437,604 | 2,496,202 | 3,370,164 | 549,104 | 1,976,503 | 6,420,967 | 12,832,193 |
| No adjusted gross income | 1,352 | 20,889 | 2,102 | 369,895 | 1,439 | 30,500 | — | — | 383 | 762 | 120 | 707 | 565 | 21,430 |
| \$1 under \$1,000 | *9 | *140 | *43 | *5,665 | *9 | *65 | — | — | — | — | — | — | — | — |
| \$1,000 under \$2,000 | *2,032 | *1,097 | *24 | *612 | *10,326 | *3,893 | — | — | — | — | — | — | — | — |
| \$2,000 under \$3,000 | *3,546 | *2,533 | — | — | 9,680 | 5,035 | — | — | *6 | *13 | — | — | *526 | *196 |
| \$3,000 under \$4,000 | 20,595 | 44,927 | 4,480 | 19,507 | 67,694 | 108,561 | — | — | *2,699 | *859 | *435 | *613 | 36,836 | 76,466 |
| \$4,000 under \$5,000 | 33,771 | 70,416 | 4,129 | 32,609 | 84,331 | 117,116 | — | — | *1,095 | *804 | *535 | *57 | 35,889 | 63,011 |
| \$5,000 under \$6,000 | 40,972 | 32,298 | 2,422 | 4,072 | 128,150 | 128,150 | *8,729 | *2,411 | 3,285 | 3,285 | *452 | *396 | 36,211 | 80,715 |
| \$6,000 under \$7,000 | 37,387 | 37,342 | 1,205 | *12,966 | 148,242 | 236,821 | *12,211 | *36,806 | 10,004 | 6,588 | *2,730 | *1,923 | 59,406 | 120,245 |
| \$7,000 under \$8,000 | 43,003 | 42,088 | *5,422 | *33,420 | 195,678 | 362,715 | — | — | 58,492 | 14,620 | *2,746 | *2,145 | 70,248 | 161,000 |
| \$8,000 under \$9,000 | 69,988 | 86,726 | 5,541 | 22,716 | 278,993 | 440,308 | — | — | 19,513 | 81,368 | *1,216 | *1,535 | 115,236 | 210,274 |
| \$9,000 under \$10,000 | 58,211 | 121,753 | 7,013 | 56,043 | 262,922 | 452,405 | — | — | 18,900 | 23,299 | *1,777 | *1,016 | 111,022 | 211,296 |
| \$10,000 under \$11,000 | 88,822 | 143,326 | 4,903 | 13,710 | 236,269 | 411,822 | — | — | 37,480 | 32,782 | 5,594 | 7,365 | 106,655 | 198,640 |
| \$11,000 under \$12,000 | 78,941 | 105,905 | 3,879 | 10,818 | 304,735 | 499,291 | — | — | *21,935 | 28,215 | *2,217 | *2,010 | 300,134 | 300,134 |
| \$12,000 under \$13,000 | 78,980 | 109,250 | 2,967 | 27,475 | 341,812 | 523,261 | — | — | *8,124 | *12,775 | 5,225 | 6,597 | 190,834 | 305,415 |
| \$13,000 under \$14,000 | 74,397 | 77,247 | 10,268 | 28,877 | 314,688 | 521,874 | — | — | *2,337 | *4,987 | 3,087 | 3,102 | 151,787 | 300,988 |
| \$14,000 under \$15,000 | 67,801 | 72,935 | 8,814 | 17,556 | 330,016 | 559,113 | — | — | *4,503 | *9,221 | 46,083 | 48,767 | 176,847 | 329,979 |
| \$15,000 under \$16,000 | 74,074 | 101,833 | 4,715 | 15,514 | 314,654 | 517,479 | *10,918 | *16,110 | 49,549 | 57,095 | 5,981 | 7,183 | 165,136 | 328,406 |
| \$16,000 under \$17,000 | 76,958 | 148,397 | 4,923 | 31,762 | 333,238 | 532,515 | *3,540 | *4,583 | 54,155 | 60,337 | 8,860 | 13,786 | 184,993 | 330,091 |
| \$17,000 under \$18,000 | 77,605 | 88,860 | 6,877 | 27,884 | 350,609 | 591,499 | *3,869 | *4,307 | 46,558 | 50,449 | 7,085 | 7,510 | 200,454 | 378,577 |
| \$18,000 under \$19,000 | 93,257 | 145,488 | 9,713 | 49,758 | 380,099 | 651,750 | *7,337 | *4,681 | 56,134 | 68,607 | 10,875 | 14,479 | 200,517 | 368,272 |
| \$19,000 under \$20,000 | 97,576 | 167,930 | 4,206 | 14,252 | 367,146 | 600,367 | *1,454 | *675 | 55,173 | 72,291 | 8,702 | 14,046 | 197,751 | 367,625 |
| \$20,000 under \$25,000 | 447,071 | 560,307 | 23,746 | 102,138 | 1,781,618 | 3,054,967 | *3,316 | *1,777 | 357,216 | 451,160 | 49,485 | 90,321 | 1,037,151 | 1,770,881 |
| \$25,000 under \$30,000 | 401,570 | 451,165 | 23,125 | 110,993 | 1,509,740 | 2,879,846 | *428 | *678 | 299,747 | 373,603 | 53,416 | 120,384 | 867,970 | 1,678,090 |
| \$30,000 under \$40,000 | 530,218 | 840,701 | 45,422 | 259,711 | 2,153,097 | 4,301,796 | *2,549 | *5,029 | 533,779 | 755,491 | 80,479 | 238,301 | 1,233,194 | 2,140,591 |
| \$40,000 under \$50,000 | 294,776 | 580,100 | 22,585 | 127,745 | 1,064,621 | 2,657,801 | — | — | 318,340 | 469,375 | 73,233 | 253,584 | 527,796 | 1,166,032 |
| \$50,000 under \$75,000 | 219,974 | 703,320 | 25,198 | 184,762 | 839,907 | 3,017,582 | — | — | 280,969 | 467,947 | 102,854 | 496,804 | 379,972 | 1,031,042 |
| \$75,000 under \$100,000 | 73,805 | 291,445 | 8,377 | 99,140 | 252,612 | 1,218,610 | — | — | 84,085 | 139,763 | 51,605 | 291,618 | 99,369 | 375,630 |
| \$100,000 under \$200,000 | 73,779 | 558,284 | 9,889 | 232,584 | 197,858 | 1,237,581 | — | — | **67,511 | **123,742 | 49,593 | 311,691 | 70,448 | 382,018 |
| \$200,000 under \$500,000 | **22,242 | **370,913 | 3,380 | 133,236 | **44,983 | **434,090 | — | | | | | | | |

Table 1.3—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

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

| Size of adjusted gross income | Statutory adjustments—Continued | | | | | | | | Income earned abroad | | | | | |
|---|---------------------------------|------------------|----------------------------|------------------|-------------------|------------------|--|------------------|----------------------|------------------|-------------------|----------------|---------------------------------------|------------------|
| | Moving expenses | | Forfeited interest penalty | | Alimony paid | | Deduction for expense of living abroad | | Total | | Amount excluded | | In adjusted gross income ¹ | |
| | 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 |
| | (128) | (129) | (130) | (131) | (132) | (133) | (134) | (135) | (136) | (137) | (138) | (139) | (140) | (141) |
| All returns, total | 1,483,522 | 3,204,838 | 2,352,171 | 1,408,040 | 534,082 | 2,267,704 | 119,686 | 1,299,006 | 160,790 | 6,542,143 | 24,879 | 403,557 | 144,079 | 4,755,065 |
| No adjusted gross income | 4,337 | 18,919 | 7,315 | 5,654 | 8,478 | 49,226 | 1,743 | 16,703 | 5,414 | 63,175 | 3,668 | 39,360 | 1,356 | 7,110 |
| \$1 under \$1,000 | *2,104 | *1,638 | 14,987 | 3,869 | *893 | *1,766 | *3,267 | *34,681 | 5,861 | 78,726 | *2,594 | *42,391 | *2,763 | *1,655 |
| \$1,000 under \$2,000 | *1,256 | *987 | 25,745 | 14,219 | *60 | *310 | *2,471 | *28,324 | *3,375 | *53,681 | *904 | *12,410 | *3,375 | *1,947 |
| \$2,000 under \$3,000 | 10,300 | 17,750 | 29,777 | 10,976 | 4,590 | 6,538 | 4,135 | 23,866 | 5,487 | 55,012 | *807 | 17,135 | *4,680 | *10,385 |
| \$3,000 under \$4,000 | 18,893 | 16,646 | 41,368 | 22,231 | *1,435 | *7,566 | *1,810 | *18,375 | *3,985 | *62,817 | *561 | *1,899 | *2,617 | *27,789 |
| \$4,000 under \$5,000 | 23,359 | 21,006 | 48,226 | 23,745 | 4,203 | 7,111 | *2,171 | *18,886 | *2,918 | *59,575 | *1,490 | *26,889 | *1,652 | *13,801 |
| \$5,000 under \$6,000 | 35,667 | 44,265 | 73,718 | 34,690 | *3,509 | *9,930 | *2,072 | *20,450 | *2,879 | *55,235 | — | — | *2,879 | *14,669 |
| \$6,000 under \$7,000 | 26,850 | 24,221 | 71,321 | 58,297 | *3,611 | *5,911 | *2,740 | *28,706 | *3,768 | *66,263 | *482 | *4,820 | *3,768 | *21,818 |
| \$7,000 under \$8,000 | 42,592 | 64,756 | 76,420 | 42,723 | 4,246 | 22,197 | *3,801 | *35,116 | *6,193 | *72,736 | — | — | *3,252 | *20,624 |
| \$8,000 under \$9,000 | 48,085 | 86,497 | 88,302 | 42,645 | 6,433 | 14,833 | *2,472 | *17,717 | *3,834 | *51,776 | *555 | *5,914 | *3,027 | *20,352 |
| \$9,000 under \$10,000 | 45,850 | 50,972 | 82,888 | 48,587 | 8,065 | 19,125 | *1,916 | *16,340 | *3,469 | *53,159 | *746 | *14,323 | *3,469 | *22,496 |
| \$10,000 under \$11,000 | 35,641 | 39,739 | 45,924 | 25,603 | 12,029 | 27,097 | *2,966 | *32,968 | *3,936 | *74,088 | *970 | *6,875 | *3,934 | *34,245 |
| \$11,000 under \$12,000 | 36,298 | 48,051 | 81,896 | 58,793 | 14,211 | 41,778 | *2,008 | *12,293 | *4,371 | *37,181 | *173 | *3,460 | *4,371 | *21,438 |
| \$12,000 under \$13,000 | 55,020 | 83,291 | 69,337 | 49,712 | 7,549 | 19,669 | *1,148 | *10,849 | *2,064 | *51,920 | *918 | *21,800 | *2,064 | *19,279 |
| \$13,000 under \$14,000 | 50,362 | 70,886 | 76,117 | 54,532 | 7,723 | 27,063 | — | — | *95 | *4,385 | *94 | *1,721 | *95 | *2,657 |
| \$14,000 under \$15,000 | 54,132 | 71,459 | 71,401 | 47,476 | 8,845 | 32,345 | *911 | *8,181 | *1,289 | *35,109 | *378 | *7,560 | *1,289 | *19,368 |
| \$15,000 under \$16,000 | 53,560 | 77,411 | 47,203 | 17,463 | 7,382 | 11,528 | *555 | *3,096 | *942 | *18,630 | *387 | *7,740 | *387 | *7,794 |
| \$16,000 under \$17,000 | 52,899 | 61,591 | 46,125 | 31,598 | 16,377 | 31,629 | *4,132 | *33,289 | *4,132 | *92,239 | — | — | *4,132 | *59,950 |
| \$17,000 under \$18,000 | 42,239 | 66,936 | 61,849 | 26,897 | 17,226 | 41,533 | *2,507 | *19,234 | *4,479 | *84,884 | *853 | *12,058 | *4,479 | *53,592 |
| \$18,000 under \$19,000 | 56,633 | 89,367 | 69,600 | 10,925 | 39,062 | 2,489 | *2,489 | *28,286 | *2,525 | *46,256 | *36 | *720 | *1,970 | *17,250 |
| \$19,000 under \$20,000 | 48,333 | 70,853 | 68,495 | 33,713 | 16,851 | 34,663 | *2,014 | *30,417 | *2,186 | *79,574 | *172 | *6,218 | *2,186 | *42,939 |
| \$20,000 under \$25,000 | 207,983 | 381,900 | 251,982 | 126,880 | 70,570 | 194,668 | 4,208 | 35,175 | 8,644 | 181,692 | *2,054 | *32,358 | 8,612 | 114,159 |
| \$25,000 under \$30,000 | 145,427 | 313,510 | 300,030 | 130,030 | 70,940 | 221,754 | 5,705 | 50,549 | 7,713 | 247,674 | *2,008 | *45,843 | 7,713 | 151,281 |
| \$30,000 under \$40,000 | 190,824 | 524,832 | 310,622 | 191,243 | 80,609 | 311,184 | 15,437 | 167,542 | 20,320 | 864,721 | 1,669 | 38,918 | 19,782 | 658,261 |
| \$40,000 under \$50,000 | 92,178 | 351,313 | 174,437 | 95,546 | 52,436 | 221,647 | 12,216 | 139,711 | 13,388 | 699,208 | 1,172 | 22,489 | 13,388 | 537,008 |
| \$50,000 under \$75,000 | 69,582 | 375,722 | 127,517 | 101,251 | 50,294 | 338,006 | 17,772 | 228,245 | 19,503 | 1,306,834 | 1,671 | 30,810 | 19,105 | 1,047,779 |
| \$75,000 under \$100,000 | 20,248 | 139,061 | 27,064 | 27,688 | 18,425 | 146,216 | 8,613 | 116,078 | 9,248 | 795,220 | *375 | *17,179 | 9,008 | 671,727 |
| \$100,000 under \$200,000 | 10,931 | 74,782 | 24,738 | 31,569 | 17,424 | 232,245 | 6,970 | 105,622 | 7,255 | 924,465 | *142 | *2,666 | 7,219 | 816,197 |
| \$200,000 under \$500,000 | 1,694 | 15,110 | 4,595 | 7,258 | 5,639 | 110,977 | 1,364 | 17,740 | 1,435 | 293,935 | — | — | 1,408 | 276,121 |
| \$500,000 under \$1,000,000 | 121 | 1,181 | 433 | 1,008 | 792 | 24,419 | 59 | 478 | 65 | 22,827 | — | — | 63 | 22,329 |
| \$1,000,000 or more | 24 | 187 | 133 | 530 | 312 | 15,708 | 15 | 100 | 17 | 9,145 | — | — | 15 | 9,045 |
| Taxable returns, total | 1,401,483 | 3,038,959 | 2,157,231 | 1,307,194 | 502,516 | 2,131,543 | 79,022 | 922,734 | 105,833 | 5,074,595 | 15,367 | 279,373 | 99,946 | 3,835,142 |
| No adjusted gross income | 3 | 792 | 284 | 88 | 347 | 6,399 | — | — | — | — | — | — | — | — |
| \$1 under \$1,000 | — | — | — | — | *9 | *65 | — | — | — | — | — | — | — | — |
| \$1,000 under \$2,000 | — | — | *10,290 | *3,599 | *36 | *294 | — | — | — | — | — | — | — | — |
| \$2,000 under \$3,000 | *406 | *715 | *8,722 | *3,878 | *21 | *232 | — | — | — | — | — | — | — | — |
| \$3,000 under \$4,000 | 12,115 | 11,916 | 18,176 | 7,704 | *1,048 | *1,170 | *904 | *9,833 | *1,465 | *12,458 | *561 | *1,899 | *904 | *726 |
| \$4,000 under \$5,000 | 15,638 | 16,472 | 32,193 | 15,800 | *2,321 | *2,125 | — | — | *747 | *22,759 | *745 | *14,900 | *747 | *7,859 |
| \$5,000 under \$6,000 | 28,674 | 29,800 | 48,181 | 22,648 | *3,067 | *9,189 | — | — | *807 | *22,663 | — | — | *807 | *2,548 |
| \$6,000 under \$7,000 | 23,405 | 21,957 | 42,078 | 42,555 | *435 | *209 | *904 | *6,433 | *904 | *9,840 | — | — | *904 | *3,407 |
| \$7,000 under \$8,000 | 33,588 | 50,853 | 58,638 | 36,270 | *3,511 | *13,879 | *3,246 | *28,402 | *5,638 | *61,703 | — | — | *2,697 | *16,306 |
| \$8,000 under \$9,000 | 41,709 | 70,016 | 82,012 | 39,945 | *5,209 | *4,018 | *1,362 | *8,553 | *1,917 | *25,483 | *555 | *5,914 | *1,917 | *10,715 |
| \$9,000 under \$10,000 | 41,853 | 45,796 | 82,100 | 48,377 | *7,595 | *18,900 | *1,915 | *16,333 | *2,661 | *45,576 | *746 | *14,323 | *2,661 | *14,920 |
| \$10,000 under \$11,000 | 30,762 | 30,433 | 42,864 | 25,188 | 9,842 | 14,893 | *2,033 | *30,508 | *2,033 | *62,234 | *970 | *6,875 | *3,031 | *24,851 |
| \$11,000 under \$12,000 | 34,570 | 41,902 | 81,048 | 58,111 | 13,088 | 38,935 | *1,262 | *5,833 | *3,452 | *14,260 | — | — | *3,452 | *8,428 |
| \$12,000 under \$13,000 | 53,936 | 81,518 | 66,831 | 46,625 | 7,310 | 19,095 | *1,144 | *10,815 | *2,062 | *51,869 | *918 | *21,800 | *2,062 | *19,253 |
| \$13,000 under \$14,000 | 49,848 | 67,195 | 75,698 | 54,416 | 7,698 | 26,728 | — | — | *94 | *4,373 | *94 | *1,721 | *94 | *2,653 |
| \$14,000 under \$15,000 | 51,632 | 63,963 | 71,018 | 46,551 | 8,463 | 30,799 | *365 | *3,472 | *743 | *21,687 | *378 | *7,560 | *743 | *10,658 |
| \$15,000 under \$16,000 | 53,085 | 76,602 | 46,813 | 17,459 | 7,381 | 11,527 | *555 | *3,096 | *942 | *18,630 | *387 | *7,740 | *387 | *7,794 |
| \$16,000 under \$17,000 | 52,496 | 59,086 | 45,594 | 27,672 | 16,557 | 23,070 | *1,185 | *10,273 | *1,185 | *23,780 | — | — | *1,185 | *13,507 |
| \$17,000 under \$18,000 | 41,805 | 63,531 | 61,796 | 26,684 | 17,225 | 41,529 | *1,397 | *15,791 | *3,369 | *63,745 | *853 | *12,058 | *3,369 | *35,895 |
| \$18,000 under \$19,000 | 54,566 | 85,353 | 67,687 | 40,756 | 10,880 | 39,008 | *2,489 | *28,286 | *2,525 | *46,256 | *36 | *720 | *1,970 | *17,250 |
| \$19,000 under \$20,000 | 48,332 | 70,850 | 66,890 | 31,344 | 16,839 | 34,375 | *746 | *9,161 | *918 | *33,693 | *172 | *6,218 | *918 | *18,315 |
| \$20,000 under \$25,000 | 205,365 | 373,238 | 248,878 | 126,315 | 68,517 | 191,435 | *3,018 | *28,889 | 7,454 | 154,806 | *2,054 | *32,358 | 7,422 | 93,559 |
| \$25,000 under \$30,000 | 145,187 | 312,608 | 231,382 | 129,936 | 70,428 | 216,449 | 4,152 | 6,160 | 15,806 | 193,296 | *2,008 | *45,843 | 6,160 | 105,911 |
| \$30,000 under \$40,000 | 189,965 | 520,201 | 310,050 | 191,187 | 80,275 | 308,000 | 10,591 | 30,523 | 14,233 | 603,719 | 1,578 | 37,098 | 13,695 | 436,098 |
| \$40,000 under \$50,000 | 91,218 | 344,280 | 174,110 | 95,537 | 52,234 | 218,936 | 10,520 | 11,692 | 11,692 | 573,063 | 1,172 | 22,489 | 11,692 | 441,250 |
| \$50,000 under \$75,000 | 68,735 | 372,686 | 126,962 | 100,503 | 50,041 | 334,723 | 15,421 | 203,849 | 17,152 | 1,127,947 | 1,671 | 30,810 | 16,754 | 893,288 |
| \$75,000 under \$100,000 | 20,009 | 136,701 | 27,061 | 27,688 | 18,044 | 144,038 | 7,821 | 102,795 | 8,408 | 703,611 | *327 | *6,379 | 8,168 | 594,201 |
| \$100,000 under \$200,000 | 10,764 | 74,158 | *29,309 | *38,819 | 17,363 | 230,709 | 6,577 | 101,202 | 6,812 | 867,345 | *142 | *2,666 | 6,776 | 763,497 |
| \$200,000 under \$500,000 | 1,672 | 14,988 | — | — | *6,732 | *150,816 | 1,311 | 16,942 | *1,460 | *309,795 | — | — | *1,431 | *292,256 |
| \$500,000 under \$1,000,000 | 121 | 1,181 | 433 | 1,008 | 792 | 24,419 | 59 | 478 | 65 | 22,827 | — | — | 63 | 22,329 |
| \$1,000,000 or more | 24 | 187 | 133 | 530 | 312 | 15,708 | 15 | 100 | 17 | 9,145 | — | — | 15 | 9,045 |
| Total nontaxable returns | | | | | | | | | | | | | | |

Table 1.4—Nontaxable Returns: Sources of Income, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income or Deficit

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

| Size of adjusted gross income or deficit | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total net profit from business activities ¹ | | Total net loss from business activities ¹ | | Sales of property net gain ² | |
|--|-------------------|------------------------------------|--------------------|-------------------|--|------------------|--|-------------------|---|------------------|
| | | | 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 | 19,996,225 | 57,649,302 | 17,133,255 | 59,816,243 | 1,743,989 | 8,670,452 | 1,223,418 | 15,738,046 | 663,849 | 2,703,454 |
| Returns with adjusted gross income, total | 19,340,707 | 69,792,741 | 16,870,674 | 57,249,451 | 1,708,530 | 8,254,358 | 711,935 | 4,178,492 | 729,377 | 1,473,405 |
| \$1 under \$5,000 | 14,697,839 | 30,960,014 | 13,166,876 | 27,712,994 | 802,007 | 1,669,139 | 344,176 | 1,507,979 | 312,062 | 374,144 |
| \$5,000 under \$10,000 | 3,959,973 | 26,727,374 | 3,225,206 | 21,184,826 | 612,439 | 2,895,653 | 234,173 | 1,202,467 | 244,512 | 491,153 |
| \$10,000 under \$15,000 | 389,656 | 4,668,916 | 268,299 | 3,183,283 | 151,472 | 1,263,999 | 73,298 | 445,646 | 85,980 | 200,688 |
| \$15,000 under \$20,000 | 136,545 | 2,352,245 | 95,007 | 1,591,649 | 72,552 | 952,003 | 25,013 | 323,105 | 37,890 | 136,916 |
| \$20,000 under \$25,000 | 67,502 | 1,484,053 | 49,200 | 820,008 | 32,541 | 499,843 | 15,729 | 251,433 | 26,864 | 119,268 |
| \$25,000 under \$30,000 | 24,632 | 664,428 | 16,350 | 389,461 | 13,230 | 249,712 | 3,202 | 49,027 | 7,705 | 14,074 |
| \$30,000 under \$50,000 | 50,096 | 1,826,634 | 39,644 | 1,431,364 | 19,721 | 480,781 | 12,142 | 225,544 | 9,764 | 70,469 |
| \$50,000 under \$100,000 | 14,081 | 889,289 | 11,085 | 690,168 | 4,284 | 200,530 | 3,665 | 123,393 | 4,122 | 40,666 |
| \$100,000 under \$200,000 | 1,240 | 168,559 | 907 | 120,438 | 242 | 17,866 | 491 | 40,078 | 433 | 21,340 |
| \$200,000 under \$500,000 | 127 | 34,086 | 92 | 21,946 | 34 | 6,196 | 41 | 7,621 | 41 | 3,977 |
| \$500,000 under \$1,000,000 | 12 | 8,603 | 5 | 1,124 | ** | *8,637 | ** | **2,199 | ** | **709 |
| \$1,000,000 or more | 4 | 8,539 | 3 | 2,190 | ** | ** | ** | ** | ** | ** |
| Returns with deficit, total | 655,518 | -12,143,440 | 262,581 | 2,566,792 | 35,459 | 416,094 | 511,483 | 11,559,556 | 154,472 | 1,230,049 |
| \$0 under \$5,000 | 366,288 | -582,516 | 132,026 | 932,833 | 19,629 | 113,663 | 251,137 | 1,366,918 | 58,191 | 169,966 |
| \$5,000 under \$10,000 | 96,146 | -684,433 | 41,080 | 315,960 | 5,129 | 43,626 | 85,012 | 1,007,029 | 22,349 | 103,823 |
| \$10,000 under \$15,000 | 50,305 | -619,723 | 26,604 | 238,169 | 696 | 2,843 | 49,608 | 934,930 | 17,920 | 117,216 |
| \$15,000 under \$30,000 | 63,010 | -1,319,536 | 29,605 | 305,480 | 5,569 | 66,089 | 53,311 | 1,496,722 | 20,488 | 151,440 |
| \$30,000 under \$50,000 | 39,404 | -1,535,945 | 13,456 | 207,351 | 1,469 | 30,463 | 37,492 | 1,581,797 | 16,299 | 108,460 |
| \$50,000 under \$100,000 | 23,258 | -1,665,798 | 11,227 | 216,148 | 1,352 | 35,920 | 20,555 | 1,510,974 | 10,266 | 129,897 |
| \$100,000 under \$200,000 | 10,128 | -1,400,291 | 4,973 | 158,127 | 995 | 46,867 | 8,444 | 1,153,658 | 5,183 | 128,687 |
| \$200,000 or more | 6,979 | -4,335,198 | 3,610 | 192,724 | 620 | 76,603 | 5,924 | 2,507,527 | 3,796 | 322,560 |

| Size of adjusted gross income or deficit | Sales of property net loss ² | | Total itemized deductions | | Taxable income | | Income tax before credits | | Total tax credits | |
|--|---|------------------|---------------------------|-------------------|-------------------|-------------------|---------------------------|------------------|-------------------|------------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| Total | 274,894 | 1,048,378 | 1,190,719 | 10,880,327 | 14,225,893 | 27,958,537 | 2,257,039 | 1,088,494 | 2,257,039 | 1,088,494 |
| Returns with adjusted gross income, total | 224,241 | 583,110 | 1,190,719 | 10,880,327 | 14,225,893 | 27,958,537 | 2,257,035 | 1,088,490 | 2,257,035 | 1,088,490 |
| \$1 under \$5,000 | 96,500 | 237,992 | 186,086 | 1,041,935 | 9,953,096 | 11,612,348 | 228,865 | 15,602 | 228,865 | 15,602 |
| \$5,000 under \$10,000 | 66,758 | 131,233 | 563,382 | 3,883,542 | 3,692,324 | 10,992,612 | 1,646,585 | 292,738 | 1,646,585 | 292,738 |
| \$10,000 under \$15,000 | 26,903 | 79,007 | 243,637 | 2,321,154 | 330,755 | 1,674,018 | 185,568 | 125,391 | 185,568 | 125,391 |
| \$15,000 under \$20,000 | 13,928 | 50,793 | 90,363 | 1,204,843 | 119,844 | 994,955 | 82,391 | 108,374 | 82,391 | 108,374 |
| \$20,000 under \$25,000 | 4,751 | 28,716 | 46,425 | 730,130 | 58,177 | 727,739 | 46,694 | 96,370 | 46,694 | 96,370 |
| \$25,000 under \$30,000 | 4,389 | 5,706 | 16,025 | 333,152 | 18,287 | 330,408 | 16,951 | 53,253 | 16,951 | 53,253 |
| \$30,000 under \$50,000 | 8,526 | 27,188 | 33,167 | 864,942 | 40,315 | 974,327 | 37,952 | 192,550 | 37,952 | 192,550 |
| \$50,000 under \$100,000 | 2,167 | 11,376 | 10,590 | 385,789 | 12,049 | 528,465 | 11,006 | 151,521 | 11,006 | 151,521 |
| \$100,000 under \$200,000 | 294 | 11,036 | 940 | 86,049 | 942 | 92,913 | 922 | 37,339 | 922 | 37,339 |
| \$200,000 under \$500,000 | 22 | 54 | 92 | 19,975 | 93 | 20,580 | 90 | 9,786 | 90 | 9,786 |
| \$500,000 under \$1,000,000 | **3 | **9 | *9 | *4,883 | *8 | *4,517 | *8 | *2,717 | *8 | *2,717 |
| \$1,000,000 or more | ** | ** | 3 | 2,932 | 3 | 5,654 | 3 | 2,849 | 3 | 2,849 |
| Returns with deficit, total | 50,653 | 465,268 | — | — | — | — | 4 | 4 | 4 | 4 |
| \$0 under \$5,000 | 24,093 | 45,337 | — | — | — | — | ** | ** | ** | ** |
| \$5,000 under \$10,000 | 5,872 | 37,279 | — | — | — | — | — | — | — | — |
| \$10,000 under \$15,000 | 6,519 | 57,346 | — | — | — | — | — | — | — | — |
| \$15,000 under \$30,000 | 8,142 | 84,001 | — | — | — | — | — | — | — | — |
| \$30,000 under \$50,000 | 1,656 | 7,363 | — | — | — | — | — | — | — | — |
| \$50,000 under \$100,000 | 2,772 | 60,085 | — | — | — | — | — | — | — | — |
| \$100,000 under \$200,000 | 991 | 32,508 | — | — | — | — | **4 | **3 | **4 | **3 |
| \$200,000 or more | 608 | 141,349 | — | — | — | — | — | — | — | — |

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

Table 1.5—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income

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

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages | | Domestic and foreign dividends received | | | | | | Interest received | |
|---------------------------------|-------------------|-----------------------|--------------------|--------------------|---|----------------|-------------------|---------------|------------------------------------|---------------|-------------------|------------------|
| | | | Number of returns | Amount | Total | | Exclusion | | Dividends in adjusted gross income | | Number of returns | Amount |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | |
| | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | |
| All returns, total | 36,779,877 | 303,643,669 | 36,709,194 | 302,377,318 | 795,171 | 136,483 | 606,363 | 43,131 | 454,963 | 93,352 | 8,422,056 | 1,062,849 |
| Under \$1,000 | 2,475,988 | 1,438,950 | 2,417,607 | 1,404,756 | 28,257 | 6,204 | 20,363 | 1,614 | *16,121 | *4,590 | 329,814 | 29,604 |
| \$1,000 under \$2,000 | 3,370,157 | 5,029,254 | 3,370,157 | 4,973,384 | 56,171 | 5,915 | 42,198 | 2,983 | 36,316 | 2,932 | 566,350 | 51,863 |
| \$2,000 under \$3,000 | 3,318,334 | 8,249,591 | 3,314,089 | 8,163,833 | 44,176 | 3,292 | 38,308 | 1,554 | *16,117 | *1,737 | 674,105 | 84,021 |
| \$3,000 under \$4,000 | 2,744,537 | 9,577,501 | 2,742,554 | 9,494,945 | 46,414 | 7,681 | 42,469 | 2,492 | 19,929 | 5,189 | 589,938 | 77,368 |
| \$4,000 under \$5,000 | 2,342,348 | 10,509,119 | 2,338,285 | 10,418,107 | 45,814 | 5,478 | 29,763 | 2,020 | 31,890 | 3,458 | 498,776 | 64,812 |
| \$5,000 under \$6,000 | 2,293,689 | 12,587,124 | 2,293,689 | 12,525,125 | 38,805 | 3,011 | 23,109 | 1,405 | 26,127 | 1,606 | 417,485 | 49,984 |
| \$6,000 under \$7,000 | 2,201,888 | 14,321,773 | 2,199,877 | 14,240,363 | 32,001 | 10,595 | 29,799 | 1,939 | *18,519 | *8,656 | 416,321 | 69,316 |
| \$7,000 under \$8,000 | 2,190,347 | 16,397,563 | 2,190,347 | 16,358,567 | 28,575 | 2,399 | 24,582 | 1,197 | *12,006 | *1,202 | 454,362 | 37,666 |
| \$8,000 under \$9,000 | 1,967,501 | 16,736,474 | 1,967,501 | 16,691,322 | 22,205 | 1,081 | *12,139 | *472 | *11,948 | *608 | 383,567 | 44,544 |
| \$9,000 under \$10,000 | 1,850,017 | 17,567,930 | 1,850,017 | 17,513,925 | 36,081 | 9,010 | 27,962 | 1,842 | 19,954 | 7,168 | 408,798 | 46,838 |
| \$10,000 under \$11,000 | 1,614,297 | 16,918,659 | 1,614,297 | 16,875,794 | 37,233 | 7,642 | 34,807 | 2,363 | 21,172 | 5,278 | 349,954 | 37,587 |
| \$11,000 under \$12,000 | 1,365,482 | 15,690,290 | 1,365,482 | 15,649,880 | 43,775 | 4,151 | 33,682 | 2,348 | 28,727 | 1,804 | 380,353 | 38,607 |
| \$12,000 under \$13,000 | 1,302,004 | 16,266,609 | 1,302,004 | 16,220,111 | 40,765 | 5,481 | 29,951 | 1,746 | 23,149 | 3,735 | 347,510 | 40,621 |
| \$13,000 under \$14,000 | 1,152,444 | 15,547,247 | 1,152,444 | 15,498,197 | 39,029 | 7,051 | 31,840 | 3,182 | 26,227 | 3,870 | 314,454 | 45,180 |
| \$14,000 under \$15,000 | 989,627 | 14,323,668 | 989,627 | 14,285,181 | 12,406 | 3,690 | *3,133 | *205 | *10,303 | *3,484 | 276,519 | 33,969 |
| \$15,000 under \$20,000 | 3,563,924 | 61,565,982 | 3,563,924 | 61,385,915 | 127,348 | 27,142 | 88,865 | 7,149 | 74,555 | 19,993 | 1,186,857 | 155,139 |
| \$20,000 under \$25,000 | 1,200,538 | 26,668,686 | 1,200,538 | 26,576,411 | 55,944 | 12,301 | 45,564 | 3,761 | 26,071 | 8,540 | 465,291 | 65,277 |
| \$25,000 under \$30,000 | 572,833 | 15,469,737 | 572,833 | 15,375,992 | 36,697 | 11,775 | 31,265 | 3,769 | 25,195 | 8,006 | 238,202 | 51,079 |
| \$30,000 or more | 263,922 | 8,777,510 | 263,922 | 8,725,511 | 23,475 | 2,586 | 16,564 | 1,090 | 10,637 | 1,496 | 127,582 | 19,374 |
| Taxable returns, total | 23,993,009 | 270,220,448 | 23,988,928 | 269,247,312 | 632,252 | 108,190 | 479,044 | 34,811 | 362,339 | 73,379 | 6,376,072 | 790,682 |
| Under \$1,000 | — | — | — | — | — | — | — | — | — | — | — | — |
| \$1,000 under \$2,000 | — | — | — | — | — | — | — | — | — | — | — | — |
| \$2,000 under \$3,000 | *10,528 | *29,241 | *10,528 | *28,615 | *2,220 | *124 | *2,220 | *124 | — | — | *2,015 | *627 |
| \$3,000 under \$4,000 | 1,460,337 | 5,303,906 | 1,460,337 | 5,266,955 | 30,066 | 4,385 | 26,121 | 1,339 | *14,031 | *3,046 | 331,175 | 33,906 |
| \$4,000 under \$5,000 | 1,770,967 | 7,946,145 | 1,768,897 | 7,883,581 | 37,734 | 3,204 | 32,004 | 1,599 | 23,810 | 1,605 | 434,730 | 58,217 |
| \$5,000 under \$6,000 | 1,698,430 | 9,311,565 | 1,698,430 | 9,264,331 | 30,870 | 2,573 | *19,164 | *1,103 | 20,207 | 1,471 | 350,787 | 35,354 |
| \$6,000 under \$7,000 | 1,653,586 | 10,750,872 | 1,651,575 | 10,692,578 | 27,829 | 3,595 | 25,627 | 1,522 | *14,347 | *2,074 | 375,592 | 52,783 |
| \$7,000 under \$8,000 | 1,794,395 | 13,444,119 | 1,794,395 | 13,407,256 | 28,575 | 2,399 | 24,582 | 1,197 | *12,006 | *1,202 | 425,558 | 35,532 |
| \$8,000 under \$9,000 | 1,792,937 | 15,262,506 | 1,792,937 | 15,220,219 | 22,205 | 1,081 | *12,139 | *472 | *11,948 | *608 | 367,423 | 41,879 |
| \$9,000 under \$10,000 | 1,807,634 | 17,169,189 | 1,807,634 | 17,116,270 | 36,081 | 9,010 | 27,962 | 1,842 | 19,954 | 7,168 | 402,370 | 45,751 |
| \$10,000 under \$11,000 | 1,600,294 | 16,771,893 | 1,600,294 | 16,729,027 | 37,233 | 7,642 | 34,807 | 2,363 | 21,172 | 5,278 | 349,954 | 37,587 |
| \$11,000 under \$12,000 | 1,361,121 | 15,641,837 | 1,361,121 | 15,601,426 | 43,775 | 4,151 | 33,682 | 2,348 | 28,727 | 1,804 | 380,353 | 38,607 |
| \$12,000 under \$13,000 | 1,299,492 | 16,236,345 | 1,299,492 | 16,189,848 | 40,765 | 5,481 | 29,951 | 1,746 | 23,149 | 3,735 | 347,510 | 40,621 |
| \$13,000 under \$14,000 | 1,152,444 | 15,547,247 | 1,152,444 | 15,498,197 | 39,029 | 7,051 | 31,840 | 3,182 | 26,227 | 3,870 | 314,454 | 45,180 |
| \$14,000 under \$15,000 | 989,627 | 14,323,668 | 989,627 | 14,285,181 | 12,406 | 3,690 | *3,133 | *205 | *10,303 | *3,484 | 276,519 | 33,969 |
| \$15,000 under \$20,000 | 3,563,924 | 61,565,982 | 3,563,924 | 61,385,915 | 127,348 | 27,142 | 88,865 | 7,149 | 74,555 | 19,993 | 1,186,857 | 155,139 |
| \$20,000 under \$25,000 | 1,200,538 | 26,668,686 | 1,200,538 | 26,576,411 | 55,944 | 12,301 | 45,564 | 3,761 | 26,071 | 8,540 | 465,291 | 65,277 |
| \$25,000 under \$30,000 | 572,833 | 15,469,737 | 572,833 | 15,375,992 | 36,697 | 11,775 | 31,265 | 3,769 | 25,195 | 8,006 | 238,202 | 51,079 |
| \$30,000 or more | 263,922 | 8,777,510 | 263,922 | 8,725,511 | 23,475 | 2,586 | 16,564 | 1,090 | 10,637 | 1,496 | 127,582 | 19,374 |
| Total nontaxable returns | 12,786,868 | 13,423,221 | 12,720,266 | 33,130,006 | 162,919 | 28,293 | 127,319 | 8,320 | 92,624 | 19,973 | 2,045,984 | 272,167 |
| All returns, summary: | | | | | | | | | | | | |
| Under \$5,000 | 14,251,364 | 14,804,415 | 14,182,692 | 34,455,024 | 220,832 | 28,570 | 173,101 | 10,664 | 120,373 | 17,906 | 2,654,781 | 327,667 |
| \$5,000 under \$10,000 | 10,503,442 | 77,610,865 | 10,501,431 | 77,329,301 | 157,667 | 26,095 | 117,591 | 6,855 | 88,554 | 19,240 | 2,080,553 | 248,348 |
| \$10,000 under \$15,000 | 6,423,854 | 78,746,473 | 6,423,854 | 78,529,163 | 173,208 | 28,015 | 133,413 | 9,844 | 109,578 | 18,171 | 1,668,790 | 195,965 |
| \$15,000 or more | 5,601,217 | 112,481,915 | 5,601,217 | 112,063,829 | 243,464 | 53,804 | 182,258 | 15,768 | 136,458 | 38,035 | 2,017,932 | 290,869 |

Footnote(s) at end of table.

Table 1.5—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 | Unemployment compensation | | | | Zero bracket amount | | Exemptions | | Taxable income | | Income tax before credits | |
|---------------------------------|---------------------------|------------------|--------------------------|----------------|---------------------|-------------------|----------------------|-------------------|-------------------|--------------------|---------------------------|-------------------|
| | Total | | In adjusted gross income | | Number of returns | Amount | Number of exemptions | 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 | 3,338,675 | 5,345,495 | 124,228 | 110,149 | 33,269,821 | 74,852,985 | 66,868,378 | 66,801,348 | 33,269,821 | 239,707,374 | 25,006,823 | 30,462,662 |
| Under \$1,000 | 113,353 | 255,113 | — | — | — | — | 2,983,864 | 2,976,174 | — | — | — | — |
| \$1,000 under \$2,000 | 160,980 | 308,426 | *1,883 | *1,075 | 2,944,988 | 1,432,807 | 4,156,017 | 4,153,017 | 2,944,988 | 1,432,807 | — | — |
| \$2,000 under \$3,000 | 244,081 | 511,681 | — | — | 3,033,932 | 4,256,075 | 4,422,575 | 4,418,438 | 3,033,932 | 4,256,075 | *10,528 | *113 |
| \$3,000 under \$4,000 | 288,522 | 482,776 | — | — | 2,574,225 | 5,331,542 | 3,872,828 | 3,868,983 | 2,574,225 | 5,849,032 | 1,476,652 | 73,286 |
| \$4,000 under \$5,000 | 278,399 | 451,890 | *2,006 | *2,742 | 2,262,387 | 4,899,467 | 3,603,420 | 3,602,421 | 2,262,387 | 7,016,079 | 1,869,607 | 303,406 |
| \$5,000 under \$6,000 | 331,266 | 491,739 | *6,367 | *10,409 | 2,259,898 | 5,106,567 | 3,860,880 | 3,857,700 | 2,259,898 | 8,779,487 | 1,916,301 | 552,356 |
| \$6,000 under \$7,000 | 252,813 | 424,021 | *2,195 | *3,437 | 2,175,918 | 5,084,149 | 3,775,749 | 3,774,813 | 2,175,918 | 10,569,619 | 1,957,305 | 866,490 |
| \$7,000 under \$8,000 | 220,463 | 291,279 | *2,220 | *129 | 2,180,039 | 5,248,596 | 4,005,916 | 4,000,597 | 2,180,039 | 12,411,036 | 2,049,879 | 1,155,223 |
| \$8,000 under \$9,000 | 184,955 | 269,803 | — | — | 1,963,346 | 4,901,190 | 3,655,794 | 3,653,513 | 1,963,346 | 13,091,795 | 1,908,269 | 1,349,510 |
| \$9,000 under \$10,000 | 165,475 | 274,052 | — | — | 1,850,017 | 4,644,111 | 3,482,267 | 3,480,866 | 1,850,017 | 14,087,064 | 1,814,037 | 1,584,454 |
| \$10,000 under \$11,000 | 119,627 | 200,810 | — | — | 1,614,297 | 4,083,029 | 3,072,305 | 3,055,700 | 1,614,297 | 13,862,959 | 1,600,294 | 1,678,092 |
| \$11,000 under \$12,000 | 133,797 | 177,687 | — | — | 1,365,482 | 3,531,094 | 2,668,488 | 2,666,953 | 1,365,482 | 13,023,337 | 1,361,121 | 1,667,457 |
| \$12,000 under \$13,000 | 140,083 | 190,864 | *3,502 | *2,142 | 1,302,004 | 3,414,544 | 2,688,461 | 2,687,069 | 1,302,004 | 13,579,540 | 1,299,492 | 1,818,915 |
| \$13,000 under \$14,000 | 107,974 | 161,211 | — | — | 1,152,444 | 3,085,947 | 2,534,320 | 2,531,842 | 1,152,444 | 13,015,405 | 1,152,444 | 1,807,485 |
| \$14,000 under \$15,000 | 96,335 | 139,325 | *3,830 | *1,033 | 989,627 | 2,669,947 | 2,234,945 | 2,231,734 | 989,627 | 12,091,934 | 989,627 | 1,751,945 |
| \$15,000 under \$20,000 | 307,271 | 450,252 | *8,736 | *4,935 | 3,563,924 | 10,258,530 | 8,979,139 | 8,972,056 | 3,563,924 | 52,593,926 | 3,563,924 | 8,191,994 |
| \$20,000 under \$25,000 | 125,995 | 179,390 | 26,203 | 18,458 | 1,200,538 | 4,062,068 | 4,051,447 | 4,049,308 | 1,200,538 | 22,619,378 | 1,200,538 | 3,569,429 |
| \$25,000 under \$30,000 | 48,878 | 46,824 | 34,660 | 46,824 | 572,833 | 1,945,154 | 1,919,996 | 1,919,996 | 572,833 | 13,549,741 | 572,833 | 2,440,393 |
| \$30,000 or more | 20,462 | 36,300 | 20,462 | 31,129 | 263,922 | 896,167 | 900,167 | 900,167 | 263,922 | 7,877,343 | 263,922 | 1,652,115 |
| Taxable returns, total | 2,286,116 | 3,347,661 | 122,345 | 109,074 | 23,993,009 | 62,213,284 | 44,289,123 | 44,240,012 | 23,993,009 | 225,980,437 | 23,993,009 | 30,309,295 |
| Under \$1,000 | — | — | — | — | — | — | — | — | — | — | — | — |
| \$1,000 under \$2,000 | — | — | — | — | — | — | — | — | — | — | — | — |
| \$2,000 under \$3,000 | *2,195 | *4,052 | — | — | *10,528 | *17,898 | *10,528 | *10,528 | *10,528 | *18,713 | *10,528 | *113 |
| \$3,000 under \$4,000 | 146,707 | 225,799 | — | — | 1,460,337 | 3,329,946 | 1,460,337 | 1,459,784 | 1,460,337 | 3,844,123 | 1,460,337 | 72,818 |
| \$4,000 under \$5,000 | 189,086 | 298,008 | *2,006 | *2,742 | 1,770,967 | 4,029,319 | 1,848,931 | 1,847,932 | 1,770,967 | 6,098,213 | 1,770,967 | 296,667 |
| \$5,000 under \$6,000 | 221,752 | 284,797 | *6,367 | *10,409 | 1,698,430 | 3,938,094 | 1,921,449 | 1,918,269 | 1,698,430 | 7,393,296 | 1,698,430 | 522,021 |
| \$6,000 under \$7,000 | 176,287 | 309,898 | *2,195 | *3,437 | 1,853,586 | 3,848,952 | 1,865,081 | 1,864,145 | 1,853,586 | 8,886,726 | 1,853,586 | 805,105 |
| \$7,000 under \$8,000 | 140,158 | 183,141 | *2,220 | *129 | 1,794,395 | 4,216,830 | 2,352,391 | 2,347,072 | 1,794,395 | 11,097,047 | 1,794,395 | 1,115,549 |
| \$8,000 under \$9,000 | 154,789 | 220,849 | — | — | 1,792,937 | 4,403,878 | 2,758,880 | 2,756,599 | 1,792,937 | 12,505,907 | 1,782,937 | 1,337,018 |
| \$9,000 under \$10,000 | 161,445 | 267,740 | — | — | 1,807,634 | 4,533,462 | 3,196,168 | 3,194,767 | 1,807,634 | 13,974,422 | 1,807,634 | 1,584,178 |
| \$10,000 under \$11,000 | 117,167 | 194,095 | — | — | 1,600,294 | 4,052,677 | 2,955,891 | 2,939,286 | 1,600,294 | 13,832,606 | 1,600,294 | 1,678,092 |
| \$11,000 under \$12,000 | 131,586 | 173,064 | — | — | 1,361,121 | 3,517,529 | 2,633,600 | 2,632,065 | 1,361,121 | 13,009,772 | 1,361,121 | 1,667,457 |
| \$12,000 under \$13,000 | 140,083 | 190,864 | *3,502 | *2,142 | 1,299,492 | 3,406,888 | 2,665,853 | 2,664,461 | 1,299,492 | 13,571,984 | 1,299,492 | 1,818,915 |
| \$13,000 under \$14,000 | 107,974 | 161,211 | — | — | 1,152,444 | 3,085,947 | 2,534,320 | 2,531,842 | 1,152,444 | 13,015,405 | 1,152,444 | 1,807,485 |
| \$14,000 under \$15,000 | 96,335 | 139,325 | *3,830 | *1,033 | 989,627 | 2,669,947 | 2,234,945 | 2,231,734 | 989,627 | 12,091,934 | 989,627 | 1,751,945 |
| \$15,000 under \$20,000 | 307,271 | 450,252 | *8,736 | *4,935 | 3,563,924 | 10,258,530 | 8,979,139 | 8,972,056 | 3,563,924 | 52,593,926 | 3,563,924 | 8,191,994 |
| \$20,000 under \$25,000 | 125,995 | 179,390 | 26,203 | 18,458 | 1,200,538 | 4,062,068 | 4,051,447 | 4,049,308 | 1,200,538 | 22,619,378 | 1,200,538 | 3,569,429 |
| \$25,000 under \$30,000 | 48,878 | 46,824 | 34,660 | 46,824 | 572,833 | 1,945,154 | 1,919,996 | 1,919,996 | 572,833 | 13,549,741 | 572,833 | 2,440,393 |
| \$30,000 or more | 20,462 | 36,300 | 20,462 | 31,129 | 263,922 | 896,167 | 900,167 | 900,167 | 263,922 | 7,877,343 | 263,922 | 1,652,115 |
| Total nontaxable returns | 1,052,559 | 1,997,834 | *1,883 | *1,075 | 9,276,812 | 12,639,701 | 22,579,255 | 22,561,337 | 9,276,812 | 13,726,938 | 1,013,814 | 153,367 |
| All returns, summary: | | | | | | | | | | | | |
| Under \$5,000 | 1,085,335 | 2,009,885 | *3,889 | *3,817 | 10,815,532 | 15,919,892 | 19,038,504 | 19,019,034 | 10,815,532 | 18,554,810 | 3,356,737 | 376,805 |
| \$5,000 under \$10,000 | 1,154,972 | 1,750,894 | *10,762 | *13,975 | 10,429,218 | 24,986,614 | 18,780,606 | 18,767,489 | 10,429,218 | 58,939,002 | 8,645,841 | 5,508,033 |
| \$10,000 under \$15,000 | 597,816 | 869,897 | *7,332 | *3,175 | 6,423,854 | 16,784,561 | 13,198,519 | 13,173,299 | 6,423,854 | 65,573,175 | 6,402,978 | 8,723,894 |
| \$15,000 or more | 500,552 | 714,819 | 102,225 | 89,182 | 5,601,217 | 17,161,918 | 15,850,749 | 15,841,527 | 5,601,217 | 96,840,389 | 5,601,217 | 15,853,830 |

Footnote(s) at end of table.

Table 1.5—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 | Political contributions credit | | Earned income credit | | | | | | | | Income tax after credits | |
|---------------------------------|--------------------------------|---------------|----------------------|------------------|--|----------------|--------------------|----------------|--|----------------|--------------------------|-------------------|
| | Number of returns | Amount | Total | | Used to offset income tax before credits | | Refundable portion | | | | Number of returns | Amount |
| | | | Number of returns | Amount | Number of returns | Amount | Total | | Wholly refundable earned income credit | | | |
| | | | | | | | Number of returns | Amount | Number of returns | Amount | | |
| (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) | |
| All returns, total | 1,062,503 | 51,946 | 4,455,522 | 1,306,348 | 2,113,450 | 324,054 | 3,341,743 | 982,294 | 2,342,072 | 745,029 | 23,993,009 | 30,086,662 |
| Under \$1,000 | — | — | 160,921 | 9,575 | — | — | 160,921 | 9,575 | 160,921 | 9,575 | — | — |
| \$1,000 under \$2,000 | — | — | 316,977 | 48,774 | — | — | 316,977 | 48,774 | 316,977 | 48,774 | — | — |
| \$2,000 under \$3,000 | — | — | 403,995 | 100,950 | — | — | 403,995 | 100,950 | 403,995 | 100,950 | *10,528 | *113 |
| \$3,000 under \$4,000 | 36,725 | 760 | 415,012 | 145,924 | *7,902 | *346 | 415,012 | 145,578 | 407,110 | 143,095 | 1,460,337 | 72,180 |
| \$4,000 under \$5,000 | 28,298 | 971 | 410,853 | 184,587 | 98,640 | 6,739 | 410,853 | 177,849 | 312,213 | 138,679 | 1,770,967 | 295,696 |
| \$5,000 under \$6,000 | 67,311 | 2,626 | 515,619 | 257,359 | 214,001 | 29,836 | 515,619 | 227,524 | 301,618 | 150,741 | 1,698,430 | 519,894 |
| \$6,000 under \$7,000 | 57,875 | 2,125 | 534,713 | 232,410 | 316,039 | 68,777 | 520,533 | 163,633 | 218,674 | 96,865 | 1,653,588 | 795,588 |
| \$7,000 under \$8,000 | 89,313 | 3,594 | 604,297 | 187,922 | 470,666 | 103,113 | 389,115 | 84,808 | 133,631 | 43,399 | 1,794,395 | 1,048,515 |
| \$8,000 under \$9,000 | 70,998 | 3,191 | 553,353 | 104,774 | 500,279 | 83,914 | 168,406 | 20,859 | 53,074 | 10,456 | 1,792,937 | 1,262,404 |
| \$9,000 under \$10,000 | 78,338 | 3,839 | 539,782 | 34,073 | 505,923 | 31,329 | 40,312 | 2,744 | 33,859 | 2,494 | 1,807,634 | 1,549,287 |
| \$10,000 under \$11,000 | 67,489 | 3,197 | — | — | — | — | — | — | — | — | 1,600,294 | 1,674,895 |
| \$11,000 under \$12,000 | 54,723 | 2,530 | — | — | — | — | — | — | — | — | 1,361,121 | 1,664,927 |
| \$12,000 under \$13,000 | 71,567 | 2,952 | — | — | — | — | — | — | — | — | 1,299,492 | 1,815,963 |
| \$13,000 under \$14,000 | 59,187 | 2,865 | — | — | — | — | — | — | — | — | 1,152,444 | 1,804,620 |
| \$14,000 under \$15,000 | 40,830 | 1,404 | — | — | — | — | — | — | — | — | 989,627 | 1,750,541 |
| \$15,000 under \$20,000 | 196,005 | 10,798 | — | — | — | — | — | — | — | — | 3,563,924 | 8,181,196 |
| \$20,000 under \$25,000 | 79,615 | 6,126 | — | — | — | — | — | — | — | — | 1,200,538 | 3,563,302 |
| \$25,000 under \$30,000 | 40,537 | 3,074 | — | — | — | — | — | — | — | — | 572,833 | 2,437,319 |
| \$30,000 or more | 23,692 | 1,894 | — | — | — | — | — | — | — | — | 263,922 | 1,650,221 |
| Taxable returns, total | 1,008,499 | 49,838 | 1,113,779 | 172,794 | 1,113,779 | 172,794 | — | — | — | — | 23,993,009 | 30,086,662 |
| Under \$1,000 | — | — | — | — | — | — | — | — | — | — | — | — |
| \$1,000 under \$2,000 | — | — | — | — | — | — | — | — | — | — | — | — |
| \$2,000 under \$3,000 | — | — | — | — | — | — | — | — | — | — | *10,528 | *113 |
| \$3,000 under \$4,000 | 28,312 | 638 | — | — | — | — | — | — | — | — | 1,460,337 | 72,180 |
| \$4,000 under \$5,000 | 28,298 | 971 | — | — | — | — | — | — | — | — | 1,770,967 | 295,696 |
| \$5,000 under \$6,000 | 53,546 | 2,127 | — | — | — | — | — | — | — | — | 1,698,430 | 519,894 |
| \$6,000 under \$7,000 | 52,157 | 1,906 | *14,180 | *5,611 | *14,180 | *5,611 | — | — | — | — | 1,653,588 | 795,588 |
| \$7,000 under \$8,000 | 69,239 | 2,780 | 215,162 | 64,254 | 215,162 | 64,254 | — | — | — | — | 1,794,395 | 1,048,515 |
| \$8,000 under \$9,000 | 64,984 | 2,738 | 384,947 | 71,876 | 384,947 | 71,876 | — | — | — | — | 1,792,937 | 1,262,404 |
| \$9,000 under \$10,000 | 78,338 | 3,839 | 499,470 | 31,053 | 499,470 | 31,053 | — | — | — | — | 1,807,634 | 1,549,287 |
| \$10,000 under \$11,000 | 67,489 | 3,197 | — | — | — | — | — | — | — | — | 1,600,294 | 1,674,895 |
| \$11,000 under \$12,000 | 54,723 | 2,530 | — | — | — | — | — | — | — | — | 1,361,121 | 1,664,927 |
| \$12,000 under \$13,000 | 71,567 | 2,952 | — | — | — | — | — | — | — | — | 1,299,492 | 1,815,963 |
| \$13,000 under \$14,000 | 59,187 | 2,865 | — | — | — | — | — | — | — | — | 1,152,444 | 1,804,620 |
| \$14,000 under \$15,000 | 40,830 | 1,404 | — | — | — | — | — | — | — | — | 989,627 | 1,750,541 |
| \$15,000 under \$20,000 | 196,005 | 10,798 | — | — | — | — | — | — | — | — | 3,563,924 | 8,181,196 |
| \$20,000 under \$25,000 | 79,615 | 6,126 | — | — | — | — | — | — | — | — | 1,200,538 | 3,563,302 |
| \$25,000 under \$30,000 | 40,537 | 3,074 | — | — | — | — | — | — | — | — | 572,833 | 2,437,319 |
| \$30,000 or more | 23,692 | 1,894 | — | — | — | — | — | — | — | — | 263,922 | 1,650,221 |
| Total nontaxable returns | 54,004 | 2,108 | 3,341,743 | 1,133,554 | 999,671 | 151,260 | 3,341,743 | 982,294 | 2,342,072 | 745,029 | — | — |
| All returns, summary: | | | | | | | | | | | | |
| Under \$5,000 | 65,023 | 1,732 | 1,707,758 | 489,810 | 106,542 | 7,084 | 1,707,758 | 482,726 | 1,601,216 | 441,073 | 3,241,832 | 367,988 |
| \$5,000 under \$10,000 | 363,835 | 15,375 | 2,747,764 | 816,538 | 2,006,908 | 316,970 | 1,633,985 | 499,569 | 740,856 | 303,956 | 8,746,982 | 5,175,688 |
| \$10,000 under \$15,000 | 293,796 | 12,947 | — | — | — | — | — | — | — | — | 6,402,978 | 8,710,947 |
| \$15,000 or more | 339,849 | 21,891 | — | — | — | — | — | — | — | — | 5,601,217 | 15,832,039 |

Footnote(s) at end of table.

Table 1.5—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 | Taxpayments | | | | Advance earned income credit payments | | Tax due at time of filing | | | | | | Overpayment refunded | |
|---------------------------------|-------------------|-------------------|---------------------|-------------------|---------------------------------------|---------------|---------------------------|----------------|----------------------|----------------|------------------------------|----------------|----------------------|-------------------|
| | Total | | Income tax withheld | | Number of returns | Amount | 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 | | |
| | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) |
| All returns, total | 35,876,212 | 41,715,235 | 35,870,678 | 41,697,372 | 21,667 | 3,733 | 1,981,002 | 564,326 | 1,186,134 | 276,828 | 1,488,858 | 287,498 | 34,371,262 | 13,171,480 |
| Under \$1,000 | 2,281,591 | 99,968 | 2,281,591 | 99,968 | *3,928 | *118 | — | — | — | — | — | — | 2,323,822 | 109,425 |
| \$1,000 under \$2,000 | 3,215,665 | 389,153 | 3,215,665 | 389,153 | — | — | — | — | — | — | — | — | 3,257,768 | 437,027 |
| \$2,000 under \$3,000 | 3,195,658 | 692,512 | 3,195,658 | 690,397 | — | — | — | — | — | — | — | — | 3,225,328 | 783,349 |
| \$3,000 under \$4,000 | 2,634,971 | 861,030 | 2,634,971 | 861,030 | — | — | 56,146 | 2,019 | 42,468 | 1,640 | *17,370 | *380 | 2,663,877 | 936,448 |
| \$4,000 under \$5,000 | 2,237,265 | 999,458 | 2,237,265 | 999,458 | *6,420 | *1,002 | 92,656 | 9,927 | 57,027 | 4,879 | 58,139 | 5,048 | 2,234,998 | 890,536 |
| \$5,000 under \$6,000 | 2,212,685 | 1,310,381 | 2,212,685 | 1,310,381 | *2,033 | *992 | 83,132 | 15,957 | 44,356 | 6,986 | 63,186 | 8,971 | 2,196,461 | 1,032,875 |
| \$6,000 under \$7,000 | 2,152,573 | 1,601,283 | 2,152,573 | 1,599,529 | *1,845 | *710 | 68,288 | 14,312 | 32,545 | 7,325 | 51,992 | 6,987 | 2,129,766 | 962,931 |
| \$7,000 under \$8,000 | 2,168,266 | 1,891,773 | 2,168,266 | 1,891,773 | *1,780 | *135 | 83,749 | 17,188 | 47,994 | 7,774 | 63,788 | 9,414 | 2,106,598 | 945,119 |
| \$8,000 under \$9,000 | 1,951,097 | 2,040,849 | 1,951,097 | 2,040,849 | *5,661 | *775 | 74,355 | 13,363 | 34,015 | 5,064 | 58,295 | 8,298 | 1,889,208 | 811,892 |
| \$9,000 under \$10,000 | 1,840,117 | 2,265,352 | 1,838,265 | 2,262,939 | — | — | 62,259 | 15,526 | 31,481 | 7,566 | 44,482 | 7,960 | 1,785,687 | 734,335 |
| \$10,000 under \$11,000 | 1,607,685 | 2,292,794 | 1,607,685 | 2,292,794 | — | — | 83,507 | 15,974 | 44,336 | 6,641 | 70,597 | 9,332 | 1,530,790 | 633,872 |
| \$11,000 under \$12,000 | 1,354,543 | 2,190,475 | 1,354,543 | 2,190,475 | — | — | 101,068 | 26,551 | 59,590 | 11,219 | 72,590 | 15,332 | 1,262,264 | 552,098 |
| \$12,000 under \$13,000 | 1,297,550 | 2,348,024 | 1,297,550 | 2,348,024 | — | — | 91,083 | 22,619 | 49,408 | 10,293 | 64,973 | 12,326 | 1,208,710 | 554,680 |
| \$13,000 under \$14,000 | 1,144,680 | 2,314,279 | 1,142,589 | 2,309,787 | — | — | 89,776 | 20,803 | 64,233 | 13,169 | 57,527 | 7,634 | 1,062,232 | 530,462 |
| \$14,000 under \$15,000 | 987,061 | 2,169,618 | 987,061 | 2,169,618 | — | — | 100,588 | 27,963 | 53,825 | 10,381 | 84,066 | 17,582 | 886,959 | 447,039 |
| \$15,000 under \$20,000 | 3,558,774 | 9,825,111 | 3,557,183 | 9,820,303 | — | — | 441,732 | 116,983 | 264,868 | 54,924 | 347,030 | 62,059 | 3,122,192 | 1,760,897 |
| \$20,000 under \$25,000 | 1,200,139 | 4,096,784 | 1,200,139 | 4,096,784 | — | — | 269,549 | 84,786 | 180,125 | 50,781 | 215,044 | 34,005 | 930,821 | 618,268 |
| \$25,000 under \$30,000 | 572,833 | 2,670,411 | 572,833 | 2,670,170 | — | — | 156,713 | 65,349 | 98,235 | 36,648 | 123,080 | 28,702 | 416,120 | 298,441 |
| \$30,000 or more | 263,039 | 1,655,983 | 263,039 | 1,653,942 | — | — | 126,401 | 95,005 | 81,628 | 41,538 | 96,699 | 53,467 | 137,521 | 100,766 |
| Taxable returns, total | 23,795,041 | 39,164,908 | 23,789,507 | 39,149,160 | 7,816 | 857 | 1,981,002 | 564,326 | 1,186,134 | 276,828 | 1,488,858 | 287,498 | 22,003,174 | 9,641,715 |
| Under \$1,000 | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| \$1,000 under \$2,000 | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| \$2,000 under \$3,000 | *10,528 | *3,016 | *10,528 | *3,016 | — | — | — | — | — | — | — | — | *10,528 | *2,903 |
| \$3,000 under \$4,000 | 1,417,606 | 520,691 | 1,417,606 | 520,691 | — | — | 56,146 | 2,019 | 42,468 | 1,640 | *17,370 | *380 | 1,404,191 | 450,530 |
| \$4,000 under \$5,000 | 1,724,851 | 835,709 | 1,724,851 | 835,709 | *2,155 | *82 | 92,656 | 9,927 | 57,027 | 4,879 | 58,139 | 5,048 | 1,678,311 | 549,859 |
| \$5,000 under \$6,000 | 1,667,857 | 1,078,800 | 1,667,857 | 1,078,800 | — | — | 83,132 | 15,957 | 44,356 | 6,986 | 63,186 | 8,971 | 1,615,298 | 574,863 |
| \$6,000 under \$7,000 | 1,637,461 | 1,326,070 | 1,637,461 | 1,324,316 | — | — | 68,288 | 14,312 | 32,545 | 7,325 | 51,992 | 6,987 | 1,585,298 | 544,795 |
| \$7,000 under \$8,000 | 1,780,311 | 1,661,146 | 1,780,311 | 1,661,146 | — | — | 83,749 | 17,188 | 47,994 | 7,774 | 63,788 | 9,414 | 1,710,646 | 629,819 |
| \$8,000 under \$9,000 | 1,787,037 | 1,936,604 | 1,787,037 | 1,936,604 | *5,661 | *775 | 74,355 | 13,363 | 34,015 | 5,064 | 58,295 | 8,298 | 1,714,644 | 686,787 |
| \$9,000 under \$10,000 | 1,801,812 | 2,247,620 | 1,799,960 | 2,245,207 | — | — | 62,259 | 15,526 | 31,481 | 7,566 | 44,482 | 7,960 | 1,745,375 | 713,859 |
| \$10,000 under \$11,000 | 1,593,682 | 2,287,575 | 1,593,682 | 2,287,575 | — | — | 83,507 | 15,974 | 44,336 | 6,641 | 70,597 | 9,332 | 1,516,787 | 628,653 |
| \$11,000 under \$12,000 | 1,352,332 | 2,189,225 | 1,352,332 | 2,189,225 | — | — | 101,068 | 26,551 | 59,590 | 11,219 | 72,590 | 15,332 | 1,260,053 | 550,849 |
| \$12,000 under \$13,000 | 1,295,038 | 2,346,268 | 1,295,038 | 2,346,268 | — | — | 91,083 | 22,619 | 49,408 | 10,293 | 64,973 | 12,326 | 1,206,198 | 552,924 |
| \$13,000 under \$14,000 | 1,144,680 | 2,314,279 | 1,142,589 | 2,309,787 | — | — | 89,776 | 20,803 | 64,233 | 13,169 | 57,527 | 7,634 | 1,062,232 | 530,462 |
| \$14,000 under \$15,000 | 987,061 | 2,169,618 | 987,061 | 2,169,618 | — | — | 100,588 | 27,963 | 53,825 | 10,381 | 84,066 | 17,582 | 886,959 | 447,039 |
| \$15,000 under \$20,000 | 3,558,774 | 9,825,111 | 3,557,183 | 9,820,303 | — | — | 441,732 | 116,983 | 264,868 | 54,924 | 347,030 | 62,059 | 3,122,192 | 1,760,897 |
| \$20,000 under \$25,000 | 1,200,139 | 4,096,784 | 1,200,139 | 4,096,784 | — | — | 269,549 | 84,786 | 180,125 | 50,781 | 215,044 | 34,005 | 930,821 | 618,268 |
| \$25,000 under \$30,000 | 572,833 | 2,670,411 | 572,833 | 2,670,170 | — | — | 156,713 | 65,349 | 98,235 | 36,648 | 123,080 | 28,702 | 416,120 | 298,441 |
| \$30,000 or more | 263,039 | 1,655,983 | 263,039 | 1,653,942 | — | — | 126,401 | 95,005 | 81,628 | 41,538 | 96,699 | 53,467 | 137,521 | 100,766 |
| Total nontaxable returns | 12,081,171 | 2,550,326 | 12,081,171 | 2,548,212 | *13,851 | *2,876 | — | — | — | — | — | — | 12,368,038 | 3,529,744 |
| All returns, summary: | | | | | | | | | | | | | | |
| Under \$5,000 | 13,565,170 | 3,042,120 | 13,565,170 | 3,040,006 | *10,348 | *1,121 | 148,802 | 11,946 | 99,495 | 6,519 | 75,509 | 5,428 | 13,705,893 | 3,167,683 |
| \$5,000 under \$10,000 | 10,324,738 | 9,109,637 | 10,322,886 | 9,105,470 | *11,319 | *2,613 | 371,783 | 76,346 | 190,391 | 34,715 | 281,743 | 41,631 | 10,107,760 | 4,507,252 |
| \$10,000 under \$15,000 | 6,391,519 | 11,315,189 | 6,389,428 | 11,310,697 | — | — | 466,022 | 113,910 | 271,392 | 51,704 | 349,753 | 62,206 | 5,950,955 | 2,718,152 |
| \$15,000 or more | 5,594,785 | 18,248,288 | 5,593,194 | 18,241,199 | — | — | 994,395 | 362,123 | 624,856 | 183,891 | 781,853 | 178,233 | 4,606,654 | 2,778,372 |

*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 2.1—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 expense deduction | | | | | | | |
|---------------------------------------|-------------------|-----------------------|---------------------------|--------------------------------------|-------------------|--|------------------|--|-------------------|--------------------|------------------|
| | | | | Total | | One-half insurance premiums not subject to reduction by 3 percent of adjusted gross income | | Medical and dental expenses subject to reduction by 3 percent of adjusted gross income | | | |
| | | | | Number of returns | Amount | Number of returns | Amount | Total | | Medicine and drugs | |
| | | | | | | | | Number of returns | Amount | Number of returns | Amount |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | |
| Total | 28,950,282 | 927,659,196 | 218,028,139 | 19,458,318 | 14,972,082 | 17,276,590 | 2,135,847 | 15,966,085 | 23,189,157 | 9,644,779 | 2,394,036 |
| Under \$5,000..... | 454,796 | 1,377,860 | 1,267,955 | 191,332 | 299,301 | 138,149 | 18,078 | 185,454 | 300,241 | 126,001 | 35,448 |
| \$5,000 under \$10,000..... | 1,340,359 | 10,481,413 | 6,715,968 | 1,039,487 | 1,743,905 | 833,568 | 105,776 | 986,752 | 1,862,149 | 647,786 | 155,117 |
| \$10,000 under \$15,000..... | 2,573,458 | 32,588,141 | 12,816,375 | 2,036,710 | 2,374,730 | 1,707,188 | 213,146 | 1,864,610 | 2,822,095 | 1,224,905 | 307,327 |
| \$15,000 under \$20,000..... | 3,591,466 | 63,339,957 | 19,017,990 | 2,545,357 | 1,977,845 | 2,163,385 | 267,280 | 2,270,461 | 2,784,070 | 1,448,337 | 336,228 |
| \$20,000 under \$25,000..... | 4,653,505 | 104,997,233 | 27,170,068 | 3,100,024 | 2,078,266 | 2,719,858 | 336,453 | 2,629,472 | 3,268,547 | 1,630,678 | 386,659 |
| \$25,000 under \$30,000..... | 4,406,266 | 121,133,839 | 28,121,080 | 2,906,158 | 1,761,093 | 2,613,448 | 325,473 | 2,414,934 | 3,053,031 | 1,466,476 | 342,257 |
| \$30,000 under \$50,000..... | 8,991,140 | 336,820,131 | 70,722,898 | 5,852,178 | 3,231,519 | 5,402,568 | 653,734 | 4,359,765 | 6,189,691 | 2,510,075 | 635,605 |
| \$50,000 under \$100,000..... | 2,397,558 | 155,298,071 | 31,437,730 | 1,504,095 | 1,133,644 | 1,426,928 | 180,210 | 1,052,003 | 2,208,721 | 516,271 | 163,657 |
| \$100,000 under \$200,000..... | 426,509 | 56,424,452 | 11,082,031 | 225,656 | 272,269 | 215,549 | 28,352 | 162,163 | 514,589 | 62,344 | 25,067 |
| \$200,000 under \$500,000..... | 98,515 | 27,837,500 | 5,665,044 | 48,705 | 84,078 | 47,449 | 6,250 | 34,590 | 150,723 | 10,372 | 5,642 |
| \$500,000 under \$1,000,000..... | 12,333 | 8,232,474 | 1,812,013 | 6,355 | 12,093 | 6,266 | 811 | 4,434 | 24,721 | 1,177 | 761 |
| \$1,000,000 or more..... | 4,377 | 9,128,126 | 2,198,988 | 2,261 | 3,339 | 2,234 | 287 | 1,447 | 10,579 | 357 | 269 |
| Total taxable returns | 27,759,563 | 914,782,966 | 207,147,813 | 18,507,413 | 12,510,552 | 16,557,676 | 2,040,436 | 15,055,047 | 20,550,730 | 9,024,596 | 2,216,596 |
| Total nontaxable returns | 1,190,719 | 12,876,230 | 10,880,327 | 951,277 | 2,461,530 | 718,914 | 95,411 | 911,038 | 2,638,428 | 620,183 | 177,440 |

| Size of adjusted gross income | Medical and dental expense deduction—Continued | | | | | | | | | | | |
|---------------------------------------|--|-------------------|--|----------------|-------------------------------|------------------|---------------------------------------|-------------------|---|-------------------|---|-------------------|
| | Medical and dental expenses subject to reduction by 3 percent of adjusted gross income—Continued | | | | Balance of insurance premiums | | All other medical and dental expenses | | Nondeductible amount (3 percent of adjusted gross income) | | Medical and dental expenses in excess of 3 percent of adjusted gross income | |
| | Medicine and drugs—Continued | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | Nondeductible amount (1 percent of adjusted gross income) | | Medicine and drugs in excess of 1 percent of adjusted gross income | | | | | | | | | |
| Number of returns | Amount | Number of returns | Amount | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | |
| (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | |
| Total | 9,644,779 | 1,485,085 | 3,827,684 | 908,950 | 13,386,104 | 5,004,975 | 14,172,216 | 17,275,232 | 15,966,085 | 10,352,923 | 10,656,089 | 12,836,235 |
| Under \$5,000..... | 126,001 | 4,226 | 111,262 | 31,222 | 132,168 | 54,297 | 175,933 | 214,723 | 185,454 | 19,018 | 183,984 | 281,223 |
| \$5,000 under \$10,000..... | 647,786 | 44,671 | 502,462 | 110,446 | 777,170 | 316,275 | 920,784 | 1,435,428 | 986,752 | 224,020 | 916,510 | 1,638,129 |
| \$10,000 under \$15,000..... | 1,224,905 | 129,512 | 789,471 | 177,816 | 1,512,513 | 603,111 | 1,752,639 | 2,041,169 | 1,864,610 | 660,510 | 1,628,347 | 2,161,585 |
| \$15,000 under \$20,000..... | 1,448,337 | 185,730 | 706,686 | 150,498 | 1,836,448 | 694,914 | 2,094,444 | 1,938,658 | 2,270,461 | 1,073,505 | 1,794,742 | 2,170,585 |
| \$20,000 under \$25,000..... | 1,630,678 | 240,684 | 618,513 | 145,974 | 2,177,852 | 768,614 | 2,404,562 | 2,353,958 | 2,629,472 | 1,526,734 | 1,879,898 | 1,741,813 |
| \$25,000 under \$30,000..... | 1,466,476 | 237,865 | 455,158 | 104,393 | 2,055,405 | 723,202 | 2,141,593 | 2,225,436 | 2,414,934 | 1,617,411 | 1,505,806 | 1,435,620 |
| \$30,000 under \$50,000..... | 2,510,075 | 475,846 | 564,850 | 159,759 | 3,769,947 | 1,325,670 | 3,737,788 | 4,704,262 | 4,359,765 | 3,611,906 | 2,305,335 | 2,577,786 |
| \$50,000 under \$100,000..... | 516,271 | 137,221 | 75,662 | 26,436 | 941,011 | 427,594 | 821,445 | 1,754,690 | 1,052,003 | 1,255,287 | 401,339 | 953,434 |
| \$100,000 under \$200,000..... | 62,344 | 22,929 | 3,322 | 2,138 | 146,271 | 74,007 | 102,934 | 438,444 | 162,163 | 270,672 | 35,353 | 243,917 |
| \$200,000 under \$500,000..... | 10,372 | 5,383 | 292 | 259 | 31,878 | 14,976 | 17,484 | 135,488 | 34,590 | 72,895 | 4,354 | 77,828 |
| \$500,000 under \$1,000,000..... | 1,177 | 753 | ** | ** | 4,109 | 1,752 | 2,002 | 22,962 | 4,434 | 13,439 | 344 | 11,282 |
| \$1,000,000 or more..... | 357 | 266 | ** | ** | 1,332 | 563 | 608 | 10,013 | 1,447 | 7,526 | 77 | 3,052 |
| Total taxable returns | 9,024,596 | 1,433,512 | 3,370,721 | 783,084 | 12,708,337 | 4,659,213 | 13,314,276 | 15,108,433 | 15,055,047 | 10,080,614 | 9,791,570 | 10,470,116 |
| Total nontaxable returns | 620,183 | 51,573 | 456,963 | 125,867 | 677,767 | 345,762 | 857,940 | 2,166,799 | 911,038 | 272,309 | 864,519 | 2,366,118 |

| Size of adjusted gross income | Taxes paid deduction | | | | | | | | | |
|---------------------------------------|----------------------|-------------------|------------------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------------|------------------|
| | Total | | State and local income taxes | | Real estate taxes | | General sales taxes | | Personal property taxes | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | | | | | | | | | | |
| Total | 28,749,278 | 69,404,275 | 24,182,804 | 34,132,290 | 24,981,346 | 21,633,724 | 27,672,787 | 11,094,129 | 11,826,542 | 1,480,304 |
| Under \$5,000..... | 358,201 | 214,957 | 142,971 | 32,089 | 156,187 | 120,737 | 321,458 | 50,116 | 83,830 | 8,033 |
| \$5,000 under \$10,000..... | 1,289,985 | 1,169,654 | 827,195 | 220,509 | 1,014,993 | 661,328 | 1,208,612 | 227,350 | 459,958 | 37,504 |
| \$10,000 under \$15,000..... | 2,554,228 | 2,854,351 | 2,047,628 | 820,687 | 2,036,871 | 1,285,194 | 2,454,253 | 612,444 | 1,012,704 | 85,896 |
| \$15,000 under \$20,000..... | 3,576,579 | 4,919,768 | 3,003,341 | 1,838,507 | 2,930,395 | 1,868,397 | 3,412,380 | 983,290 | 1,411,670 | 135,522 |
| \$20,000 under \$25,000..... | 4,647,986 | 7,984,547 | 4,030,871 | 3,433,636 | 3,982,833 | 2,745,000 | 4,463,107 | 1,485,275 | 1,902,575 | 197,270 |
| \$25,000 under \$30,000..... | 4,406,178 | 8,799,567 | 3,835,322 | 4,031,571 | 3,918,182 | 2,827,301 | 4,254,248 | 1,583,610 | 1,893,594 | 217,017 |
| \$30,000 under \$50,000..... | 8,981,005 | 24,470,503 | 7,785,036 | 12,006,267 | 8,208,436 | 7,498,312 | 8,703,871 | 4,083,433 | 3,836,099 | 527,468 |
| \$50,000 under \$100,000..... | 2,395,181 | 11,652,799 | 2,053,614 | 6,500,832 | 2,230,222 | 3,286,656 | 2,327,724 | 1,518,330 | 1,004,482 | 178,321 |
| \$100,000 under \$200,000..... | 425,945 | 4,110,876 | 361,069 | 2,712,957 | 395,373 | 908,434 | 414,846 | 385,985 | 174,202 | 52,707 |
| \$200,000 under \$500,000..... | 98,301 | 1,989,100 | 81,995 | 1,470,452 | 92,246 | 325,757 | 95,993 | 122,694 | 40,535 | 25,208 |
| \$500,000 under \$1,000,000..... | 12,315 | 577,505 | 10,160 | 464,826 | 11,520 | 64,998 | 12,025 | 24,843 | 5,129 | 8,275 |
| \$1,000,000 or more..... | 4,374 | 680,648 | 3,602 | 599,957 | 4,088 | 41,609 | 4,270 | 16,759 | 1,864 | 7,291 |
| Total taxable returns | 27,612,955 | 67,797,132 | 23,469,476 | 33,736,810 | 24,022,864 | 20,796,935 | 26,611,295 | 10,802,560 | 11,365,301 | 1,430,714 |
| Total nontaxable returns | 1,136,323 | 1,607,144 | 713,328 | 395,480 | 958,482 | 836,790 | 1,061,492 | 291,569 | 461,241 | 49,590 |

Footnote(s) 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 | Taxes paid deduction—Continued | | Interest paid deduction | | | | | | | |
|---|--------------------------------|------------------|-------------------------|-------------------|------------------------|-------------------|----------------------|------------------|--------------------|-------------------|
| | Other taxes | | Total | | Home mortgage interest | | Credit card interest | | All other interest | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) |
| Total | 5,318,979 | 1,063,828 | 26,676,836 | 91,187,006 | 22,359,099 | 59,313,902 | 18,428,898 | 4,705,258 | 21,493,904 | 27,167,846 |
| Under \$5,000 | 40,072 | 3,982 | 170,640 | 508,587 | 126,243 | 315,674 | 97,104 | 17,728 | 121,069 | 175,185 |
| \$5,000 under \$10,000 | 195,150 | 22,962 | 1,041,462 | 2,678,556 | 638,988 | 1,792,829 | 601,976 | 134,807 | 732,725 | 750,920 |
| \$10,000 under \$15,000 | 370,071 | 50,342 | 2,271,752 | 5,267,758 | 1,778,270 | 3,664,060 | 1,431,108 | 335,465 | 1,649,673 | 1,269,232 |
| \$15,000 under \$20,000 | 605,714 | 94,052 | 3,332,603 | 8,679,522 | 2,699,108 | 6,037,188 | 2,239,028 | 507,477 | 2,617,815 | 2,134,857 |
| \$20,000 under \$25,000 | 779,365 | 123,365 | 4,452,128 | 12,429,513 | 3,734,980 | 8,643,998 | 3,188,237 | 758,421 | 3,564,342 | 3,027,094 |
| \$25,000 under \$30,000 | 798,636 | 140,068 | 4,229,103 | 12,733,406 | 3,631,792 | 8,841,197 | 3,107,730 | 801,397 | 3,454,628 | 3,050,811 |
| \$30,000 under \$50,000 | 1,886,851 | 355,023 | 8,543,839 | 30,132,490 | 7,384,463 | 20,603,111 | 6,209,857 | 1,727,435 | 7,126,833 | 7,801,944 |
| \$50,000 under \$100,000 | 520,935 | 148,659 | 2,165,173 | 12,180,596 | 1,820,000 | 7,336,001 | 1,354,381 | 373,452 | 1,817,706 | 4,471,142 |
| \$100,000 under \$200,000 | 92,152 | 50,792 | 371,751 | 3,860,395 | 281,587 | 1,588,497 | 167,423 | 41,319 | 321,190 | 2,230,519 |
| \$200,000 under \$500,000 | 24,845 | 44,989 | 84,286 | 1,754,386 | 55,707 | 409,018 | 28,286 | 6,443 | 75,111 | 1,338,925 |
| \$500,000 under \$1,000,000 | 3,692 | 14,563 | 10,392 | 497,916 | 6,069 | 57,349 | 2,854 | 797 | 9,421 | 439,770 |
| \$1,000,000 or more | 1,496 | 15,031 | 3,707 | 463,944 | 1,892 | 24,980 | 914 | 516 | 3,291 | 488,448 |
| Total taxable returns | 5,129,001 | 1,030,112 | 25,677,939 | 86,257,875 | 21,510,890 | 56,233,213 | 17,835,328 | 4,536,430 | 20,730,550 | 25,488,231 |
| Total nontaxable returns | 189,978 | 33,715 | 998,897 | 4,929,131 | 848,209 | 3,080,688 | 593,570 | 168,828 | 763,354 | 1,679,615 |

| Size of adjusted gross income | Contributions deduction | | | | | | | | | |
|---|-------------------------|-------------------|--------------------|-------------------|-------------------------------|------------------|----------------------------|------------------|--|------------------|
| | Total | | Cash contributions | | Other than cash contributions | | Carryover from prior years | | Amount not deductible because of income limitation | |
| | 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) |
| Total | 26,601,428 | 25,809,608 | 26,178,050 | 21,827,188 | 6,379,907 | 4,219,262 | 80,836 | 1,339,168 | 46,040 | 1,576,011 |
| Under \$5,000 | 197,765 | 78,718 | 194,012 | 80,141 | 27,391 | 4,840 | 2,610 | 10,742 | 7,912 | 17,005 |
| \$5,000 under \$10,000 | 1,047,147 | 585,059 | 1,019,892 | 536,804 | 157,568 | 37,063 | 10,484 | 36,708 | 11,716 | 25,516 |
| \$10,000 under \$15,000 | 2,268,225 | 1,319,046 | 2,216,804 | 1,211,481 | 426,140 | 95,661 | 10,237 | 111,596 | 4,291 | 99,691 |
| \$15,000 under \$20,000 | 3,217,329 | 1,878,749 | 3,169,762 | 1,777,056 | 605,800 | 101,649 | 8,425 | 5,288 | 1,568 | 5,245 |
| \$20,000 under \$25,000 | 4,276,985 | 2,630,666 | 4,197,032 | 2,436,005 | 905,489 | 198,978 | 10,962 | 75,897 | 3,642 | 80,215 |
| \$25,000 under \$30,000 | 4,129,570 | 2,749,372 | 4,077,904 | 2,553,439 | 923,110 | 189,668 | 4,813 | 29,712 | *815 | *23,447 |
| \$30,000 under \$50,000 | 8,616,663 | 7,715,933 | 8,512,727 | 6,961,199 | 2,327,787 | 726,372 | 19,801 | 101,193 | 5,682 | 72,831 |
| \$50,000 under \$100,000 | 2,321,440 | 4,135,918 | 2,278,312 | 3,500,774 | 809,801 | 649,627 | 6,020 | 89,240 | 3,571 | 103,723 |
| \$100,000 under \$200,000 | 414,011 | 1,932,436 | 403,105 | 1,416,962 | 150,412 | 620,747 | 4,122 | 272,885 | 4,155 | 378,158 |
| \$200,000 under \$500,000 | 95,947 | 1,324,883 | 92,983 | 730,866 | 38,523 | 716,496 | 2,294 | 241,644 | 1,925 | 364,124 |
| \$500,000 under \$1,000,000 | 12,065 | 572,278 | 11,472 | 263,798 | 5,588 | 340,111 | 700 | 188,235 | 522 | 219,866 |
| \$1,000,000 or more | 4,281 | 886,549 | 4,045 | 358,662 | 2,298 | 538,049 | 368 | 176,028 | 241 | 186,190 |
| Total taxable returns | 25,669,149 | 25,106,859 | 25,267,652 | 21,201,930 | 6,234,126 | 4,160,747 | 66,135 | 1,245,384 | 29,835 | 1,501,202 |
| Total nontaxable returns | 932,279 | 702,749 | 910,398 | 625,258 | 145,781 | 58,515 | 14,701 | 93,785 | 16,205 | 74,809 |

| Size of adjusted gross income | Miscellaneous deductions | | | | | | | | Excess itemized deductions | | Unused zero bracket amount | |
|---|--------------------------|-------------------|----------------------------|------------------|-------------------|------------------|--------------------------------|-------------------|----------------------------|--------------------|----------------------------|----------------|
| | Total | | Net casualty or theft loss | | Union dues | | Other miscellaneous deductions | | Number of returns | Amount | Number of returns | Amount |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | | | |
| | (54) | (55) | (56) | (57) | (58) | (59) | (60) | (61) | (62) | (63) | (64) | (65) |
| Total | 24,414,785 | 16,655,168 | 2,943,909 | 3,513,963 | 9,114,461 | 2,082,899 | 23,207,382 | 11,058,306 | 28,634,179 | 127,935,816 | 316,103 | 532,453 |
| Under \$5,000 | 248,832 | 166,392 | 24,603 | 53,745 | 17,733 | 1,309 | 234,410 | 111,338 | 217,648 | 593,913 | 237,148 | 437,587 |
| \$5,000 under \$10,000 | 935,669 | 538,794 | 92,944 | 205,655 | 155,402 | 22,999 | 875,934 | 310,140 | 1,297,732 | 3,134,212 | 42,627 | 62,077 |
| \$10,000 under \$15,000 | 2,005,216 | 1,000,489 | 235,798 | 378,058 | 591,948 | 90,537 | 1,876,940 | 531,895 | 2,553,801 | 5,640,637 | 19,657 | 15,348 |
| \$15,000 under \$20,000 | 3,014,983 | 1,562,107 | 379,010 | 428,498 | 1,127,320 | 204,859 | 2,821,091 | 927,749 | 3,581,686 | 8,469,416 | 9,780 | 12,236 |
| \$20,000 under \$25,000 | 3,995,169 | 2,047,077 | 422,838 | 413,780 | 1,813,375 | 367,167 | 3,751,452 | 1,266,130 | 4,649,413 | 12,695,534 | *4,092 | *1,303 |
| \$25,000 under \$30,000 | 3,877,447 | 2,077,642 | 406,655 | 374,387 | 1,788,999 | 403,800 | 3,684,291 | 1,299,455 | 4,405,874 | 13,872,717 | *392 | *95 |
| \$30,000 under \$50,000 | 7,860,201 | 5,172,453 | 988,970 | 955,188 | 3,255,823 | 871,839 | 7,555,157 | 3,345,426 | 8,988,764 | 41,035,981 | *2,376 | *3,747 |
| \$50,000 under \$100,000 | 2,025,580 | 2,354,773 | 324,727 | 490,092 | 351,288 | 115,156 | 1,964,588 | 1,749,525 | 2,397,558 | 23,514,397 | — | — |
| \$100,000 under \$200,000 | 353,582 | 906,115 | 53,167 | 129,247 | 11,922 | 4,862 | 347,064 | 772,005 | 426,509 | 9,679,697 | — | — |
| \$200,000 under \$500,000 | 83,595 | 512,598 | 12,902 | 65,035 | 1,115 | 319 | 82,128 | 447,243 | 98,484 | 5,342,105 | *31 | *59 |
| \$500,000 under \$1,000,000 | 10,683 | 152,221 | 1,794 | 13,717 | 113 | 45 | 10,528 | 138,458 | 12,333 | 1,772,147 | — | — |
| \$1,000,000 or more | 3,848 | 164,508 | 701 | 5,560 | 23 | 6 | 3,799 | 158,941 | 4,377 | 2,185,059 | — | — |
| Total taxable returns | 23,626,849 | 15,475,395 | 2,818,789 | 2,751,712 | 8,985,211 | 2,060,919 | 22,466,040 | 10,662,764 | 27,450,170 | 120,613,508 | 309,393 | 523,748 |
| Total nontaxable returns | 787,936 | 1,179,774 | 125,120 | 762,250 | 129,250 | 21,981 | 741,342 | 395,543 | 1,184,009 | 7,322,308 | *6,710 | *8,705 |

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

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

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

Table 2.2—Returns With Itemized Deductions: Sources of Income, Deductions, and Tax Items, by Marital Status and Sex of Taxpayer

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

| Item | All returns | | Joint returns of husbands and wives | | Separate returns of husbands and wives | | | | | | Returns of heads of households | | | |
|--|-------------------|-------------|-------------------------------------|-------------|--|-----------|-------------------|-----------|-------------------|-----------|--------------------------------|------------|-------------------|------------|
| | Number of returns | Amount | Number of returns | Amount | Total | | Filed by men | | Filed by women | | Total | | Filed by men | |
| | | | | | 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) |
| Adjusted gross income less deficit | 28,950,282 | 927,659,196 | 22,095,809 | 790,134,761 | 478,083 | 9,006,719 | 269,599 | 5,645,477 | 208,484 | 3,361,243 | 1,746,990 | 35,535,136 | 561,896 | 14,932,374 |
| Salaries and wages | 26,090,674 | 755,050,805 | 20,560,025 | 648,162,693 | 425,439 | 7,370,074 | 242,600 | 4,846,648 | 182,839 | 2,523,425 | 1,620,007 | 30,026,957 | 514,959 | 13,003,990 |
| Business and profession: | | | | | | | | | | | | | | |
| Net profit | 3,233,344 | 47,769,690 | 2,819,740 | 42,335,483 | 25,028 | 337,264 | 17,421 | 241,931 | 7,607 | 95,333 | 105,149 | 1,261,851 | 42,652 | 739,425 |
| Net loss | 1,405,387 | 5,782,217 | 1,205,305 | 4,993,635 | 13,647 | 49,415 | 7,977 | 35,794 | 5,670 | 13,621 | 51,784 | 201,384 | 24,832 | 117,934 |
| Farm: | | | | | | | | | | | | | | |
| Net profit | 254,455 | 3,145,172 | 231,873 | 2,864,822 | † | † | † | † | — | — | 6,088 | 53,765 | 3,544 | 37,641 |
| Net loss | 497,105 | 3,621,244 | 455,093 | 3,318,891 | 5,842 | 36,389 | 1,745 | 8,645 | 4,097 | 27,744 | 13,262 | 72,559 | 8,841 | 63,265 |
| Partnership: | | | | | | | | | | | | | | |
| Net profit | 1,157,122 | 21,284,347 | 948,738 | 18,713,738 | 9,014 | 133,385 | 5,081 | 88,199 | 3,933 | 45,187 | 40,647 | 585,567 | 20,521 | 391,078 |
| Net loss | 1,039,020 | 11,756,946 | 861,011 | 10,295,352 | 5,048 | 46,308 | 1,628 | 35,266 | 3,420 | 11,042 | 27,739 | 253,691 | 14,943 | 176,783 |
| Small Business Corporation: | | | | | | | | | | | | | | |
| Net profit | 282,052 | 3,558,773 | 230,994 | 3,022,349 | 118 | 2,559 | *115 | *1,220 | 3 | 1,339 | 8,686 | 116,146 | 3,607 | 47,333 |
| Net loss | 239,659 | 2,051,576 | 212,125 | 1,850,438 | 2,507 | 11,962 | 2,118 | 10,672 | *389 | *1,290 | 4,600 | 32,370 | 3,223 | 26,607 |
| Sales of capital assets: | | | | | | | | | | | | | | |
| Net gain | 4,033,926 | 25,400,476 | 3,123,928 | 20,444,805 | 28,151 | 195,075 | 18,321 | 123,325 | 9,830 | 71,750 | 129,591 | 728,661 | 50,052 | 354,762 |
| Net loss | 1,405,280 | 2,254,392 | 1,087,136 | 1,752,077 | 16,676 | 18,748 | 9,991 | 9,887 | 6,685 | 8,861 | 52,968 | 82,308 | 22,831 | 47,729 |
| Sales of property other than capital assets: | | | | | | | | | | | | | | |
| Net gain | 290,475 | 1,112,994 | 258,003 | 951,892 | 599 | 2,920 | 192 | 1,550 | *407 | *1,370 | 7,283 | 33,846 | 3,283 | 10,353 |
| Net loss | 211,093 | 1,298,804 | 175,052 | 1,123,250 | 3,596 | 11,407 | 1,575 | 4,874 | *2,021 | *6,533 | 5,309 | 48,910 | 4,275 | 47,485 |
| Dividends in adjusted gross income | 6,018,356 | 31,121,395 | 4,386,098 | 21,048,770 | 63,449 | 364,592 | 37,480 | 196,412 | 25,969 | 168,180 | 219,137 | 900,696 | 74,701 | 334,652 |
| Interest received | 22,076,703 | 53,359,281 | 17,194,652 | 38,727,870 | 281,012 | 493,018 | 158,905 | 207,518 | 122,107 | 285,501 | 1,016,361 | 1,733,856 | 308,211 | 587,038 |
| Pensions and annuities in adjusted gross income | 2,494,786 | 18,600,475 | 1,785,442 | 14,360,345 | 32,731 | 258,053 | 18,725 | 163,055 | 14,006 | 94,998 | 91,794 | 644,539 | 31,124 | 265,383 |
| Rent: | | | | | | | | | | | | | | |
| Net income | 1,698,556 | 8,230,042 | 1,334,760 | 6,439,839 | 17,212 | 122,395 | 8,924 | 43,417 | 8,288 | 78,978 | 68,276 | 230,431 | 25,097 | 94,597 |
| Net loss | 2,557,895 | 10,034,236 | 1,994,128 | 8,023,701 | 29,630 | 70,692 | 11,580 | 32,751 | 18,050 | 37,941 | 136,027 | 463,244 | 51,471 | 244,049 |
| Royalty: | | | | | | | | | | | | | | |
| Net income | 350,420 | 2,760,569 | 262,476 | 1,997,106 | 2,997 | 28,438 | 2,302 | 12,580 | 695 | 15,858 | 16,585 | 81,743 | 3,798 | 8,259 |
| Net loss | 29,215 | 246,371 | 23,371 | 206,807 | † | † | † | † | † | † | 86 | 747 | 31 | 294 |
| Estate or trust: | | | | | | | | | | | | | | |
| Net income | 546,990 | 3,830,660 | 278,134 | 1,716,724 | 4,904 | 71,966 | 2,880 | 25,059 | 2,024 | 46,907 | 28,513 | 203,411 | 6,498 | 37,466 |
| Net loss | 30,709 | 324,993 | 25,308 | 253,387 | *1,424 | *1,437 | *1,421 | *1,317 | 3 | 120 | 485 | 4,020 | 267 | 2,804 |
| State income tax refunds | 9,913,361 | 3,470,519 | 8,078,316 | 2,884,409 | 114,395 | 21,398 | 69,317 | 14,925 | 45,078 | *6,473 | 595,971 | 199,319 | 195,627 | 74,914 |
| Alimony received | 159,105 | 887,760 | 16,509 | 66,942 | *2,378 | *19,609 | — | — | *2,378 | *19,609 | 98,086 | 468,605 | *9,788 | *87,837 |
| Unemployment compensation in adjusted gross income | 1,259,239 | 1,470,552 | 1,125,098 | 1,297,721 | 27,796 | 81,352 | 19,753 | 50,488 | *8,043 | *30,864 | 29,935 | 27,148 | 16,130 | 13,435 |
| Other income less loss | 2,335,726 | 3,064,831 | 1,952,978 | 2,566,626 | 16,808 | 16,766 | 13,109 | 18,797 | 3,699 | —2,031 | 91,994 | 75,319 | 36,461 | 49,171 |
| Total statutory adjustments | 8,010,840 | 19,088,367 | 6,465,954 | 15,651,838 | 92,341 | 265,662 | 79,975 | 250,371 | 12,366 | 15,291 | 333,749 | 677,491 | 154,648 | 477,990 |
| Total itemized deductions | 28,950,282 | 218,028,139 | 22,095,809 | 179,508,353 | 478,083 | 2,224,234 | 269,599 | 1,390,893 | 208,484 | 833,342 | 1,746,990 | 9,517,992 | 561,896 | 3,635,343 |
| Excess itemized deductions | 28,634,179 | 127,935,816 | 22,095,764 | 104,400,594 | 450,750 | 1,431,960 | 260,862 | 937,534 | 189,888 | 494,426 | 1,746,990 | 5,501,167 | 561,896 | 2,343,760 |
| Taxable income | 28,563,727 | 711,178,274 | 21,874,666 | 497,320,498 | 471,658 | 6,767,952 | 265,623 | 4,216,754 | 206,035 | 2,551,198 | 1,721,714 | 25,693,999 | 551,456 | 11,081,688 |
| Income tax after credits | 27,718,809 | 166,080,685 | 21,301,652 | 439,459,142 | 453,806 | 1,611,279 | 259,744 | 1,027,535 | 194,062 | 1,606,456 | 5,027,555 | 526,904 | 2,533,759 | 2,533,759 |
| Total income tax | 27,759,563 | 167,162,530 | 21,336,705 | 440,360,416 | 453,983 | 1,621,762 | 259,909 | 1,036,595 | 194,074 | 1,608,702 | 5,059,356 | 527,168 | 2,551,347 | 2,551,347 |
| Total tax liability | 28,106,011 | 170,827,029 | 21,622,161 | 443,584,409 | 457,537 | 1,648,620 | 261,334 | 1,054,220 | 196,203 | 1,629,791 | 5,157,101 | 534,043 | 2,605,785 | 2,605,785 |
| Earned income credit, total | 391,661 | 83,736 | 222,240 | 47,803 | — | — | — | — | — | — | 162,935 | 34,780 | 21,496 | 3,989 |
| Taxpayments: | | | | | | | | | | | | | | |
| Total | 27,951,395 | 175,031,967 | 21,640,717 | 446,180,744 | 454,937 | 1,617,649 | 254,463 | 1,046,376 | 200,474 | 571,274 | 1,681,281 | 6,309,564 | 537,508 | 3,021,456 |
| Income tax withheld | 25,669,978 | 140,511,987 | 20,266,332 | 419,003,170 | 416,328 | 1,314,779 | 236,129 | 882,543 | 180,199 | 432,235 | 1,606,295 | 5,433,423 | 511,307 | 2,614,026 |
| Advance earned income credit payments | *4,205 | *1,086 | *2,436 | *883 | — | — | — | — | — | — | — | — | — | — |
| Tax due at time of filing | 8,939,602 | 22,640,260 | 6,931,500 | 18,582,407 | 179,542 | 229,373 | 103,720 | 132,809 | 75,822 | 96,564 | 274,978 | 582,295 | 106,797 | 316,935 |
| Total overpayment | 19,793,705 | 26,886,305 | 15,080,930 | 21,204,343 | 290,203 | 198,402 | 159,181 | 124,964 | 131,022 | 73,438 | 1,456,313 | 1,749,843 | 448,515 | 734,034 |
| Overpayment refunded | 18,883,948 | 24,579,853 | 14,449,656 | 19,386,961 | 284,005 | 183,577 | 155,666 | 114,878 | 128,339 | 68,699 | 1,424,839 | 1,683,890 | 437,162 | 702,376 |

Footnote(s) at end of table.

Table 2.2—Returns With Itemized Deductions: Sources of Income, Deductions, and Tax Items, by Marital Status and Sex of Taxpayer—Continued

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

| Item | Returns of heads of households—Continued | | Returns of single persons | | | | | | Returns of surviving spouses | | | | | |
|--|--|------------|---------------------------|-------------|-------------------|------------|-------------------|------------|------------------------------|-----------|-------------------|---------|-------------------|---------|
| | Filed by women | | Total | | Filed by men | | Filed by women | | Total | | Filed by men | | Filed by women | |
| | 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) |
| Adjusted gross income less deficit | 1,185,094 | 20,602,762 | 4,589,747 | 101,959,138 | 2,429,920 | 57,759,004 | 2,159,827 | 44,200,134 | 39,653 | 1,023,441 | 16,241 | 504,759 | 23,412 | 518,682 |
| Salaries and wages | 1,105,048 | 17,022,967 | 3,453,960 | 68,867,447 | 2,032,028 | 46,139,541 | 1,421,932 | 22,727,906 | 31,243 | 623,634 | 14,986 | 337,813 | 16,257 | 285,821 |
| Business and profession: | | | | | | | | | | | | | | |
| Net profit | 62,497 | 522,426 | 279,776 | 3,786,758 | 179,510 | 2,864,483 | 100,266 | 922,275 | 3,651 | 48,333 | 1,609 | 32,389 | 2,042 | 15,944 |
| Net loss | 26,952 | 83,450 | 134,282 | 533,604 | 83,583 | 394,498 | 50,699 | 139,105 | 369 | 4,178 | *168 | *3,049 | *201 | *1,129 |
| Farm: | | | | | | | | | | | | | | |
| Net profit | *2,524 | *16,125 | 16,184 | 224,381 | 12,828 | 191,131 | 3,356 | 33,250 | † | † | † | † | † | † |
| Net loss | 4,421 | 9,294 | 22,867 | 193,166 | 18,820 | 119,042 | 6,047 | 74,124 | *41 | *239 | † | † | † | † |
| Partnership: | | | | | | | | | | | | | | |
| Net profit | 20,126 | 194,489 | 158,479 | 1,838,010 | 79,050 | 1,239,785 | 79,429 | 598,225 | 244 | 13,646 | *240 | *13,283 | 4 | 363 |
| Net loss | 12,796 | 76,908 | 144,370 | 1,152,522 | 94,910 | 886,172 | 49,460 | 296,350 | 852 | 9,073 | 781 | 5,057 | *71 | *4,016 |
| Small Business Corporation: | | | | | | | | | | | | | | |
| Net profit | 5,079 | 68,814 | 41,567 | 413,849 | 23,354 | 278,500 | 18,213 | 135,349 | *687 | *3,869 | *15 | *1,898 | *672 | *1,971 |
| Net loss | 1,377 | 5,763 | 19,891 | 153,236 | 15,458 | 122,688 | 4,433 | 30,548 | *536 | *3,570 | *420 | *3,121 | *116 | *449 |
| Sales of capital assets: | | | | | | | | | | | | | | |
| Net gain | 79,539 | 373,899 | 745,406 | 4,001,916 | 369,072 | 2,305,666 | 376,334 | 1,696,250 | 6,850 | 30,019 | 2,687 | 12,325 | 4,153 | 17,694 |
| Net loss | 30,137 | 34,579 | 245,725 | 397,572 | 124,768 | 214,056 | 120,957 | 183,516 | 2,775 | 3,687 | 2,233 | 2,925 | *542 | *762 |
| Sales of property other than capital assets: | | | | | | | | | | | | | | |
| Net gain | 4,000 | 23,494 | 24,418 | 124,035 | 16,331 | 87,209 | 8,087 | 36,826 | *172 | *300 | *68 | *256 | *134 | *44 |
| Net loss | 1,034 | 1,426 | 27,113 | 115,234 | 20,720 | 76,866 | 6,393 | 38,367 | *23 | *4 | — | — | *23 | *4 |
| Dividends in adjusted gross income | 144,436 | 566,044 | 1,338,495 | 8,717,882 | 540,642 | 2,874,404 | 795,853 | 5,843,478 | 13,177 | 89,456 | 5,324 | 53,300 | 7,853 | 36,156 |
| Interest received | 708,150 | 1,146,818 | 3,554,159 | 12,254,338 | 1,737,902 | 3,960,985 | 1,816,257 | 8,293,353 | 30,519 | 150,199 | 13,315 | 56,498 | 17,204 | 93,702 |
| Pensions and annuities in adjusted gross income | 60,670 | 379,175 | 575,288 | 3,285,497 | 181,918 | 1,250,517 | 393,370 | 2,034,980 | 9,531 | 52,042 | *1,526 | *12,946 | 8,005 | 39,096 |
| Rent: | | | | | | | | | | | | | | |
| Net income | 43,179 | 135,834 | 274,919 | 1,430,561 | 103,113 | 454,779 | 171,806 | 975,782 | 3,389 | 6,817 | *1,047 | *1,432 | *2,342 | *5,384 |
| Net loss | 84,556 | 219,195 | 394,332 | 1,464,597 | 251,425 | 1,065,299 | 142,907 | 399,298 | 3,778 | 12,002 | *378 | *3,616 | 3,430 | 8,387 |
| Royalty: | | | | | | | | | | | | | | |
| Net income | 12,787 | 73,484 | 68,156 | 651,378 | 19,471 | 165,038 | 48,685 | 486,339 | *206 | *1,904 | *101 | *4 | *105 | *1,901 |
| Net loss | *55 | *453 | 5,752 | 38,560 | 2,037 | 29,643 | 3,715 | 8,916 | † | † | † | † | — | — |
| Estate or trust: | | | | | | | | | | | | | | |
| Net income | 22,015 | 165,945 | 234,359 | 1,816,772 | 64,161 | 319,183 | 170,198 | 1,497,588 | 1,080 | 21,787 | *430 | *6,967 | 650 | 14,820 |
| Net loss | 218 | 1,217 | 3,412 | 64,650 | 2,101 | 35,481 | 1,311 | 29,169 | *80 | *1,499 | *14 | *1,068 | *86 | *431 |
| State income tax refunds | 400,344 | 124,406 | 1,110,296 | 360,554 | 647,850 | 235,502 | 462,446 | 125,052 | 14,383 | 4,839 | 6,900 | 2,386 | 7,483 | 2,454 |
| Alimony received | 88,298 | 380,768 | 42,132 | 330,604 | *2,533 | *22,535 | 39,599 | 308,069 | — | — | — | — | — | — |
| Unemployment compensation in adjusted gross income | 13,805 | 13,713 | 76,410 | 64,331 | 62,138 | 54,921 | 14,272 | 9,410 | — | — | — | — | — | — |
| Other income less loss | 55,533 | 26,148 | 268,197 | 384,739 | 143,448 | 194,628 | 124,749 | 190,111 | 5,749 | 21,381 | 1,062 | 2,195 | 4,687 | 19,185 |
| Total statutory adjustments | 179,101 | 199,500 | 1,115,418 | 2,480,772 | 677,385 | 1,936,057 | 438,033 | 544,715 | 3,378 | 12,604 | 2,472 | 10,353 | *906 | *2,252 |
| Total itemized deductions | 1,185,094 | 5,882,649 | 4,589,747 | 26,478,510 | 2,429,920 | 14,411,229 | 2,159,827 | 12,067,282 | 39,653 | 299,050 | 16,241 | 143,430 | 23,412 | 155,619 |
| Excess itemized deductions | 1,185,094 | 3,157,407 | 4,301,022 | 16,437,865 | 2,269,030 | 9,112,414 | 2,031,992 | 7,325,452 | 39,653 | 164,230 | 16,241 | 88,211 | 23,412 | 76,019 |
| Taxable income | 1,170,258 | 14,612,312 | 4,458,296 | 80,645,676 | 2,373,951 | 45,965,986 | 2,084,345 | 34,679,691 | 37,393 | 750,147 | 14,616 | 372,566 | 22,777 | 377,581 |
| Income tax after credits | 1,079,552 | 2,493,795 | 4,325,735 | 19,809,693 | 2,314,757 | 11,342,170 | 2,010,978 | 8,467,524 | 31,160 | 173,016 | 12,753 | 92,834 | 18,407 | 80,182 |
| Total income tax | 1,081,534 | 2,508,010 | 4,329,007 | 19,947,370 | 2,317,595 | 11,429,999 | 2,011,412 | 8,517,371 | 31,166 | 173,625 | 12,759 | 93,289 | 18,407 | 80,336 |
| Total tax liability | 1,095,748 | 2,551,306 | 4,365,356 | 20,260,427 | 2,342,297 | 11,662,676 | 2,023,059 | 8,597,751 | 31,166 | 176,471 | 12,759 | 94,958 | 18,407 | 81,513 |
| Earned income credit, total | 141,439 | 30,791 | — | — | — | — | — | — | *6,486 | *1,153 | *1,524 | *110 | *4,962 | *1,043 |
| Taxpayments: | | | | | | | | | | | | | | |
| Total | 1,143,773 | 3,288,107 | 4,137,406 | 20,749,392 | 2,236,607 | 12,456,473 | 1,900,799 | 8,292,919 | 37,054 | 174,618 | 16,233 | 94,623 | 20,821 | 79,996 |
| Income tax withheld | 1,094,988 | 2,819,398 | 3,349,888 | 14,644,521 | 1,981,487 | 10,034,318 | 1,368,401 | 4,610,203 | 31,135 | 116,095 | 14,959 | 66,867 | 16,176 | 49,228 |
| Advance earned income credit payments | — | — | *1,769 | *203 | *246 | *4 | *1,523 | *200 | — | — | — | — | — | — |
| Tax due at time of filing | 168,181 | 265,360 | 1,544,298 | 3,208,693 | 699,354 | 1,603,061 | 844,944 | 1,605,632 | 9,284 | 37,492 | 3,831 | 17,935 | 5,453 | 19,558 |
| Total overpayment | 1,007,798 | 1,015,809 | 2,935,934 | 3,697,454 | 1,699,546 | 2,396,854 | 1,236,388 | 1,300,600 | 30,325 | 36,263 | 12,409 | 17,709 | 17,916 | 18,554 |
| Overpayment refunded | 987,677 | 981,514 | 2,697,774 | 3,295,330 | 1,620,178 | 2,246,133 | 1,077,596 | 1,049,196 | 27,674 | 30,094 | 12,318 | 16,691 | 15,356 | 13,403 |

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

†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.

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

Table 2.3—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 | | | | | Exemptions for blindness | | | | |
|---------------------------------------|-------------------|----------------------|------------------------------------|-------------------------------|----------------------|------------------------------------|-------------------|-------------------|--------------------------|----------------------|------------------------------------|-------------------|----------------|
| | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | | | | Number of returns | Amount | | | | Number of returns | Amount |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | |
| Total | 93,902,469 | 227,925,096 | 139,216,722 | 8,994,420 | 11,847,168 | 154,938,400 | 7,018,911 | 27,552,599 | 182,404 | 185,138 | 3,059,030 | 130,521 | 438,005 |
| No adjusted gross income | 663,646 | 1,750,308 | 1,052,629 | 60,098 | 79,988 | —1,063,984 | 843 | 16,340 | 434 | 434 | —2,850 | ** | ** |
| \$1 under \$1,000 | 3,024,351 | 3,886,120 | 3,221,600 | 133,474 | 164,514 | 67,712 | — | 2,076 | 2,076 | 98 | — | — | — |
| \$1,000 under \$2,000 | 4,275,815 | 5,620,622 | 4,567,736 | 153,155 | 196,940 | 233,960 | *58 | *656 | *3,695 | *3,695 | *5,327 | — | — |
| \$2,000 under \$3,000 | 4,397,486 | 6,332,025 | 4,795,022 | 222,889 | 283,412 | 556,219 | — | — | *8,904 | *8,904 | *15,191 | — | — |
| \$3,000 under \$4,000 | 3,931,648 | 6,111,718 | 4,452,636 | 355,539 | 451,494 | 1,259,136 | *824 | *10 | *2,501 | *2,501 | *8,437 | — | — |
| \$4,000 under \$5,000 | 3,762,583 | 6,502,821 | 4,401,175 | 535,918 | 639,907 | 2,428,369 | 232,427 | 11,276 | *4,887 | *4,887 | *22,206 | **452 | **325 |
| \$5,000 under \$6,000 | 3,845,684 | 7,360,642 | 4,714,361 | 603,568 | 723,555 | 3,316,449 | 326,770 | 50,829 | *8,070 | *8,070 | *43,265 | *1,585 | *25 |
| \$6,000 under \$7,000 | 3,788,205 | 7,413,409 | 4,728,289 | 607,302 | 752,058 | 3,949,144 | 373,745 | 95,540 | 13,811 | 13,811 | 88,259 | *6,391 | *1,013 |
| \$7,000 under \$8,000 | 3,782,772 | 7,808,020 | 4,853,385 | 558,730 | 728,835 | 4,201,093 | 439,190 | 138,338 | 18,701 | 18,701 | 140,535 | *12,751 | *3,241 |
| \$8,000 under \$9,000 | 3,553,878 | 7,550,135 | 4,717,911 | 510,984 | 683,168 | 4,331,245 | 473,220 | 181,140 | 12,592 | 12,592 | 107,755 | *8,492 | *1,439 |
| \$9,000 under \$10,000 | 3,400,458 | 7,381,441 | 4,507,716 | 439,697 | 584,801 | 4,175,618 | 415,419 | 235,446 | 9,866 | 9,866 | 92,557 | 7,812 | 6,014 |
| \$10,000 under \$11,000 | 3,205,160 | 7,043,730 | 4,300,351 | 441,751 | 590,582 | 4,646,858 | 425,999 | 298,190 | *2,574 | *2,574 | *27,016 | *2,574 | *1,480 |
| \$11,000 under \$12,000 | 2,931,042 | 6,627,907 | 4,047,960 | 397,498 | 532,561 | 4,563,785 | 393,672 | 330,410 | *9,942 | *9,942 | *114,534 | *7,918 | *4,384 |
| \$12,000 under \$13,000 | 2,899,170 | 6,826,783 | 4,112,428 | 321,677 | 423,148 | 4,022,701 | 314,799 | 325,265 | 5,611 | 5,611 | 70,949 | *4,206 | *4,055 |
| \$13,000 under \$14,000 | 2,738,283 | 6,554,714 | 3,914,575 | 340,765 | 450,444 | 4,601,973 | 331,612 | 387,590 | *1,754 | *1,754 | *24,039 | *1,754 | *457 |
| \$14,000 under \$15,000 | 2,529,386 | 6,359,424 | 3,737,813 | 245,378 | 328,236 | 3,557,522 | 240,796 | 332,147 | *6,233 | *6,233 | *91,605 | *6,233 | *7,176 |
| \$15,000 under \$16,000 | 2,407,056 | 6,081,814 | 3,682,194 | 258,162 | 360,444 | 3,999,670 | 253,969 | 383,760 | *8,095 | *8,095 | *125,569 | *8,095 | *7,667 |
| \$16,000 under \$17,000 | 2,247,727 | 5,739,463 | 3,446,749 | 197,412 | 261,776 | 3,250,400 | 195,600 | 338,584 | 9,994 | 9,994 | 184,573 | 9,994 | 14,299 |
| \$17,000 under \$18,000 | 2,198,543 | 5,957,094 | 3,504,516 | 197,670 | 266,977 | 3,452,176 | 197,586 | 400,588 | *1,617 | *1,617 | *28,228 | *1,617 | *2,885 |
| \$18,000 under \$19,000 | 2,151,979 | 6,012,773 | 3,542,440 | 153,550 | 202,402 | 2,839,432 | 153,550 | 338,407 | *3,557 | *3,557 | *65,444 | *3,557 | *4,872 |
| \$19,000 under \$20,000 | 2,092,428 | 6,076,539 | 3,454,911 | 177,112 | 239,198 | 3,453,206 | 176,842 | 409,855 | *2,281 | *2,281 | *43,570 | *2,281 | *4,735 |
| \$20,000 under \$25,000 | 9,158,521 | 27,648,093 | 15,957,229 | 618,409 | 851,968 | 13,799,246 | 613,898 | 1,826,831 | 15,901 | 15,901 | 351,891 | 14,201 | 33,938 |
| \$25,000 under \$30,000 | 6,783,466 | 21,746,849 | 12,516,694 | 407,834 | 565,842 | 11,165,006 | 406,177 | 1,696,204 | 8,745 | 8,745 | 270,218 | 9,745 | 40,965 |
| \$30,000 under \$40,000 | 7,950,952 | 26,470,252 | 15,122,497 | 443,017 | 597,078 | 15,105,334 | 441,857 | 2,716,108 | 13,322 | 13,322 | 431,513 | 12,978 | 66,088 |
| \$40,000 under \$50,000 | 3,053,039 | 10,224,030 | 5,897,512 | 199,213 | 284,916 | 8,866,573 | 197,902 | 1,824,602 | *1,809 | *1,809 | *81,049 | *1,809 | *19,524 |
| \$50,000 under \$75,000 | 2,033,079 | 6,917,619 | 3,882,548 | 224,496 | 322,669 | 13,485,723 | 223,078 | 3,439,365 | 3,924 | 3,924 | 237,036 | 3,569 | 52,379 |
| \$75,000 under \$100,000 | 535,348 | 1,907,087 | 1,022,255 | 77,699 | 115,695 | 6,724,386 | 77,652 | 2,044,721 | *1,100 | *1,100 | *93,060 | *1,100 | *29,267 |
| \$100,000 under \$200,000 | 443,514 | 1,603,066 | 840,910 | 82,187 | 120,334 | 11,012,222 | 82,012 | 3,982,845 | 949 | 949 | 116,152 | 948 | 35,586 |
| \$200,000 under \$500,000 | 100,369 | 353,857 | 189,649 | 24,041 | 36,336 | 6,951,113 | 24,025 | 2,851,589 | 392 | 392 | 111,218 | 392 | 50,396 |
| \$500,000 under \$1,000,000 | 12,467 | 42,158 | 23,057 | 3,828 | 5,623 | 2,584,497 | 3,826 | 1,185,767 | 46 | 46 | 31,482 | 46 | 14,202 |
| \$1,000,000 or more | 4,414 | 14,585 | 7,974 | 1,567 | 2,277 | 3,402,373 | 1,563 | 1,610,196 | 21 | 21 | 59,137 | 21 | 31,592 |
| All returns, summary: | | | | | | | | | | | | | |
| Under \$5,000 | 20,055,529 | 30,203,614 | 22,490,798 | 1,460,873 | 1,816,245 | 3,481,012 | 234,152 | 28,282 | 20,497 | 20,497 | 48,377 | *452 | *325 |
| \$5,000 under \$10,000 | 18,370,997 | 37,513,647 | 23,521,662 | 2,720,281 | 3,472,417 | 19,973,550 | 2,028,344 | 701,292 | 63,040 | 63,040 | 472,372 | 37,031 | 11,732 |
| \$10,000 under \$15,000 | 14,303,041 | 33,412,558 | 20,113,127 | 1,747,069 | 2,324,971 | 21,392,840 | 1,706,878 | 1,673,602 | 26,114 | 27,475 | 329,143 | 22,685 | 17,552 |
| \$15,000 under \$20,000 | 11,097,733 | 29,867,683 | 17,630,810 | 983,906 | 1,330,797 | 16,994,524 | 977,547 | 1,871,195 | 25,544 | 26,702 | 427,382 | 25,544 | 34,459 |
| \$20,000 or more | 30,075,169 | 96,927,596 | 55,460,325 | 2,062,291 | 2,902,738 | 93,096,474 | 2,071,990 | 23,278,228 | 47,209 | 47,369 | 1,782,756 | 44,809 | 373,937 |

Footnote(s) at end of table.

Table 2.3—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

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

| Size of adjusted gross income | Exemptions for dependents | | | | | | | | | | | | | | |
|-------------------------------|---------------------------|----------------------|------------------------------------|-------------------|--------------------|---------------------------------|----------------------|------------------------------------|-------------------|--------------------|--|----------------------|------------------------------------|-------------------|------------------|
| | Total | | | Total income tax | | Exemptions for children at home | | | | | Exemptions for children away from home | | | | |
| | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | 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) | |
| Total | 37,702,895 | 76,676,070 | 856,794,373 | 31,087,027 | 127,217,085 | 35,486,686 | 71,217,332 | 809,678,438 | 29,079,946 | 119,143,221 | 1,414,527 | 2,190,345 | 35,861,508 | 1,292,701 | 6,099,345 |
| No adjusted gross income | 281,869 | 617,257 | -7,642,568 | **3,410 | **51,552 | 268,063 | 586,941 | -7,397,086 | **3,229 | **47,622 | 10,642 | 17,237 | -278,144 | 171 | 2,645 |
| \$1 under \$1,000 | 270,431 | 497,930 | 160,310 | | | 262,683 | 484,409 | 154,435 | | | *3,550 | *4,460 | *2,377 | | |
| \$1,000 under \$2,000 | 480,519 | 852,251 | 732,813 | *139 | *608 | 466,783 | 825,297 | 711,113 | *117 | *581 | 6,782 | 8,154 | 11,375 | *22 | *27 |
| \$2,000 under \$3,000 | 675,126 | 1,246,687 | 1,687,748 | *752 | *1,975 | 651,184 | 1,192,835 | 1,624,422 | *731 | *1,808 | 12,718 | 28,354 | 33,566 | *21 | *168 |
| \$3,000 under \$4,000 | 867,830 | 1,205,097 | 2,355,592 | 6,283 | 3,036 | 627,022 | 1,131,737 | 2,210,195 | 4,759 | 2,860 | 17,894 | 33,834 | 62,539 | *1,532 | *172 |
| \$4,000 under \$5,000 | 777,987 | 1,456,852 | 3,500,485 | 54,647 | 3,861 | 722,314 | 1,339,319 | 3,246,930 | 31,318 | 2,511 | 20,114 | 29,339 | 92,470 | *6,800 | *480 |
| \$5,000 under \$6,000 | 1,042,441 | 1,914,656 | 5,744,216 | 151,663 | 25,752 | 976,766 | 1,778,094 | 5,377,997 | 104,583 | 19,128 | 25,685 | 35,139 | 140,938 | 17,874 | 2,033 |
| \$6,000 under \$7,000 | 1,017,489 | 1,919,251 | 6,620,373 | 136,100 | 36,813 | 943,810 | 1,788,387 | 6,134,397 | 71,959 | 18,340 | 22,729 | 28,306 | 152,271 | 18,375 | 5,381 |
| \$7,000 under \$8,000 | 1,139,395 | 2,207,099 | 8,550,208 | 426,898 | 98,139 | 1,059,295 | 2,018,554 | 7,950,748 | 358,081 | 71,303 | 33,277 | 63,423 | 250,371 | 27,062 | 9,831 |
| \$8,000 under \$9,000 | 1,120,205 | 2,136,409 | 9,525,615 | 730,496 | 223,185 | 1,029,257 | 1,948,687 | 8,757,050 | 646,644 | 175,147 | 40,907 | 56,181 | 349,356 | 32,318 | 20,246 |
| \$9,000 under \$10,000 | 1,157,182 | 2,279,058 | 10,999,987 | 998,373 | 445,863 | 1,081,607 | 2,094,639 | 10,283,303 | 932,546 | 400,439 | 35,537 | 69,818 | 336,218 | 25,332 | 17,952 |
| \$10,000 under \$11,000 | 1,090,715 | 2,150,223 | 11,439,748 | 997,930 | 605,964 | 1,006,733 | 1,946,257 | 10,557,910 | 918,198 | 541,790 | 42,029 | 80,168 | 443,064 | 35,230 | 26,089 |
| \$11,000 under \$12,000 | 1,019,231 | 2,037,444 | 11,699,329 | 956,417 | 695,208 | 926,479 | 1,832,577 | 10,639,353 | 865,027 | 600,141 | 41,274 | 75,522 | 469,628 | 38,391 | 38,250 |
| \$12,000 under \$13,000 | 1,176,797 | 2,284,235 | 14,697,840 | 1,128,750 | 1,014,230 | 1,072,092 | 2,069,326 | 13,383,651 | 1,027,460 | 888,235 | 48,005 | 63,484 | 601,224 | 45,828 | 49,568 |
| \$13,000 under \$14,000 | 1,086,179 | 2,187,941 | 14,657,621 | 1,044,652 | 1,090,996 | 992,092 | 1,996,503 | 13,389,833 | 951,000 | 959,129 | 38,553 | 54,305 | 522,813 | 37,339 | 47,836 |
| \$14,000 under \$15,000 | 1,098,996 | 2,287,142 | 15,917,652 | 1,064,312 | 1,227,829 | 1,022,998 | 2,095,670 | 14,820,229 | 988,753 | 1,107,662 | 52,790 | 76,371 | 764,476 | 52,315 | 78,669 |
| \$15,000 under \$16,000 | 1,017,366 | 2,029,923 | 15,799,176 | 994,046 | 1,312,111 | 948,851 | 1,846,525 | 14,734,748 | 929,781 | 1,201,971 | 35,218 | 55,737 | 546,692 | 34,794 | 53,670 |
| \$16,000 under \$17,000 | 974,211 | 2,020,944 | 16,061,803 | 951,444 | 1,422,680 | 904,593 | 1,844,777 | 14,915,787 | 881,830 | 1,282,779 | 61,873 | 94,497 | 1,022,440 | 61,843 | 113,219 |
| \$17,000 under \$18,000 | 1,082,155 | 2,183,984 | 18,927,595 | 1,059,783 | 1,759,705 | 1,009,935 | 2,016,472 | 17,663,209 | 988,035 | 1,604,928 | 36,878 | 49,380 | 646,762 | 36,873 | 76,382 |
| \$18,000 under \$19,000 | 1,091,130 | 2,264,374 | 20,189,221 | 1,074,098 | 1,964,855 | 1,030,352 | 2,107,839 | 19,064,710 | 1,014,055 | 1,621,736 | 51,723 | 81,149 | 958,597 | 50,988 | 110,212 |
| \$19,000 under \$20,000 | 1,120,032 | 2,380,149 | 21,826,570 | 1,100,528 | 2,189,166 | 1,043,686 | 2,203,029 | 20,338,079 | 1,024,568 | 1,990,290 | 56,313 | 84,922 | 1,100,733 | 55,533 | 136,306 |
| \$20,000 under \$25,000 | 5,229,979 | 10,822,995 | 117,601,663 | 5,180,366 | 13,214,442 | 4,933,424 | 10,093,454 | 110,951,360 | 4,889,205 | 12,249,562 | 188,039 | 289,574 | 4,241,234 | 183,928 | 596,024 |
| \$25,000 under \$30,000 | 4,144,574 | 8,654,408 | 113,590,735 | 4,126,101 | 14,591,416 | 3,970,754 | 8,160,134 | 108,823,315 | 3,952,431 | 13,835,731 | 146,107 | 229,447 | 3,987,570 | 145,917 | 562,346 |
| \$30,000 under \$40,000 | 5,078,936 | 10,737,355 | 174,597,854 | 5,055,292 | 26,112,218 | 4,885,740 | 10,123,163 | 168,008,956 | 4,862,655 | 24,947,254 | 187,367 | 286,587 | 6,422,861 | 186,499 | 1,037,339 |
| \$40,000 under \$50,000 | 1,932,051 | 4,039,793 | 85,318,904 | 1,924,842 | 15,093,075 | 1,828,779 | 3,753,385 | 80,759,359 | 1,821,573 | 14,195,397 | 92,954 | 146,294 | 4,163,998 | 92,742 | 758,960 |
| \$50,000 under \$75,000 | 1,253,825 | 2,708,478 | 73,870,493 | 1,245,878 | 15,646,892 | 1,182,391 | 2,499,680 | 69,620,830 | 1,174,684 | 14,651,435 | 70,546 | 111,473 | 4,159,466 | 70,195 | 905,497 |
| \$75,000 under \$100,000 | 341,040 | 768,037 | 29,152,547 | 339,275 | 7,489,400 | 324,196 | 715,671 | 27,711,723 | 322,431 | 7,105,562 | 17,984 | 29,188 | 1,528,688 | 17,856 | 388,714 |
| \$100,000 under \$200,000 | 272,241 | 640,873 | 35,935,502 | 271,478 | 11,378,981 | 256,560 | 591,929 | 33,850,546 | 255,910 | 10,695,827 | 13,544 | 22,195 | 1,785,136 | 13,434 | 540,819 |
| \$200,000 under \$500,000 | 55,387 | 127,480 | 15,531,324 | 55,305 | 5,997,729 | 51,412 | 116,324 | 14,378,461 | 51,335 | 5,534,697 | 2,982 | 4,907 | 849,805 | 2,976 | 318,825 |
| \$500,000 under \$1,000,000 | 5,883 | 13,432 | 3,906,015 | 5,877 | 1,688,573 | 5,325 | 11,913 | 3,527,601 | 5,319 | 1,524,391 | 385 | 673 | 255,650 | 385 | 103,136 |
| \$1,000,000 or more | 1,893 | 4,313 | 3,838,004 | 1,892 | 1,830,827 | 1,710 | 3,805 | 3,485,277 | 1,709 | 1,664,983 | 128 | 227 | 237,331 | 128 | 98,349 |
| All returns, summary: | | | | | | | | | | | | | | | |
| Under \$5,000 | 3,153,562 | 5,876,074 | 794,380 | 65,231 | 61,034 | 2,998,049 | 5,560,538 | 550,008 | 40,154 | 55,383 | 71,700 | 121,378 | -75,817 | 8,546 | 3,492 |
| \$5,000 under \$10,000 | 5,476,712 | 10,456,473 | 41,440,397 | 2,443,530 | 829,752 | 5,090,735 | 9,628,361 | 38,503,495 | 2,113,813 | 684,357 | 158,135 | 252,867 | 1,229,155 | 120,961 | 55,444 |
| \$10,000 under \$15,000 | 5,471,918 | 10,946,985 | 68,412,190 | 5,192,061 | 4,634,228 | 5,020,394 | 9,940,333 | 62,790,975 | 4,750,438 | 4,096,957 | 222,651 | 329,850 | 2,801,205 | 209,103 | 240,612 |
| \$15,000 under \$20,000 | 5,284,894 | 10,879,374 | 92,804,365 | 5,179,899 | 6,648,517 | 4,937,217 | 10,018,642 | 86,716,533 | 4,838,289 | 7,901,705 | 242,005 | 365,685 | 4,275,225 | 240,031 | 489,789 |
| \$20,000 or more | 18,315,809 | 38,517,164 | 653,343,041 | 18,206,306 | 113,043,554 | 17,440,291 | 36,069,458 | 621,117,427 | 17,337,252 | 106,404,819 | 720,036 | 1,120,565 | 27,631,739 | 714,060 | 5,310,008 |

Footnote(s) at end of table.

Table 2.3—All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

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

| Size of adjusted gross income | Exemptions for dependents—Continued | | | | | | | | | |
|---------------------------------------|-------------------------------------|----------------------|------------------------------------|-------------------|------------------|---------------------------------|----------------------|------------------------------------|-------------------|------------------|
| | Exemptions for parents | | | | | Exemptions for other dependents | | | | |
| | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | Number of returns | Amount | | | | Number of returns | Amount |
| (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | |
| Total | 1,495,502 | 1,669,234 | 36,393,709 | 1,333,715 | 5,841,403 | 1,206,442 | 1,599,159 | 22,719,138 | 991,119 | 3,025,277 |
| No adjusted gross income | 6,454 | 7,619 | —150,201 | 93 | 2,516 | 5,332 | 5,460 | —108,617 | 69 | 1,780 |
| \$1 under \$1,000 | *1,342 | *1,342 | *1,005 | — | — | *7,317 | *7,719 | *4,900 | — | — |
| \$1,000 under \$2,000 | *7,115 | *7,115 | *10,055 | **3 | **138 | *6,369 | *11,685 | *9,539 | — | — |
| \$2,000 under \$3,000 | 10,984 | 10,984 | 28,229 | — | — | 14,464 | 14,514 | 36,309 | — | — |
| \$3,000 under \$4,000 | 17,880 | 17,880 | 66,460 | ** | ** | 19,485 | 21,646 | 68,578 | *493 | *383 |
| \$4,000 under \$5,000 | 34,535 | 38,476 | 157,109 | *8,103 | *409 | 33,494 | 49,718 | 152,920 | *8,431 | *482 |
| \$5,000 under \$6,000 | 39,766 | 43,848 | 219,435 | 18,687 | 3,051 | 47,067 | 57,575 | 258,900 | 18,461 | 1,749 |
| \$6,000 under \$7,000 | 46,810 | 52,866 | 308,055 | 28,585 | 8,498 | 41,088 | 49,692 | 270,366 | 17,181 | 4,595 |
| \$7,000 under \$8,000 | 48,418 | 52,876 | 365,434 | 31,378 | 11,234 | 57,807 | 72,246 | 430,327 | 33,174 | 10,564 |
| \$8,000 under \$9,000 | 53,640 | 59,730 | 451,847 | 43,033 | 18,016 | 59,981 | 71,811 | 506,574 | 33,683 | 14,600 |
| \$9,000 under \$10,000 | 43,783 | 48,256 | 415,119 | 39,786 | 22,506 | 47,391 | 66,345 | 447,514 | 32,390 | 16,658 |
| \$10,000 under \$11,000 | 36,300 | 45,270 | 381,331 | 32,764 | 21,491 | 64,072 | 98,528 | 668,734 | 57,605 | 35,353 |
| \$11,000 under \$12,000 | 49,983 | 58,137 | 573,953 | 47,556 | 39,589 | 59,427 | 71,208 | 678,666 | 59,382 | 45,004 |
| \$12,000 under \$13,000 | 66,868 | 74,568 | 838,151 | 66,290 | 71,309 | 56,644 | 76,857 | 709,501 | 54,487 | 53,514 |
| \$13,000 under \$14,000 | 58,286 | 72,766 | 787,067 | 55,053 | 65,334 | 45,072 | 64,367 | 602,671 | 44,537 | 45,285 |
| \$14,000 under \$15,000 | 37,702 | 44,448 | 541,389 | 35,248 | 42,845 | 44,737 | 70,653 | 645,001 | 44,737 | 50,230 |
| \$15,000 under \$16,000 | 40,154 | 45,941 | 620,431 | 38,488 | 57,236 | 57,328 | 81,720 | 890,070 | 54,545 | 70,650 |
| \$16,000 under \$17,000 | 41,329 | 47,931 | 683,479 | 40,085 | 56,618 | 23,569 | 33,739 | 386,407 | 23,526 | 38,809 |
| \$17,000 under \$18,000 | 52,971 | 58,449 | 926,937 | 52,400 | 92,543 | 40,674 | 59,683 | 3,442,740 | 40,674 | 69,727 |
| \$18,000 under \$19,000 | 35,478 | 39,886 | 656,692 | 35,407 | 72,296 | 31,392 | 35,500 | 578,911 | 31,392 | 60,868 |
| \$19,000 under \$20,000 | 44,557 | 47,399 | 867,491 | 42,525 | 91,159 | 34,949 | 44,799 | 682,511 | 32,875 | 64,481 |
| \$20,000 under \$25,000 | 218,345 | 253,776 | 4,849,207 | 216,721 | 556,103 | 127,216 | 186,191 | 2,861,386 | 122,761 | 314,340 |
| \$25,000 under \$30,000 | 127,503 | 137,733 | 3,546,593 | 127,399 | 459,593 | 110,033 | 127,094 | 3,018,355 | 109,980 | 405,719 |
| \$30,000 under \$40,000 | 188,409 | 202,294 | 6,470,626 | 187,696 | 977,789 | 100,460 | 125,311 | 3,442,740 | 100,448 | 514,283 |
| \$40,000 under \$50,000 | 87,852 | 89,724 | 3,867,799 | 87,549 | 678,861 | 37,357 | 50,390 | 1,618,165 | 37,175 | 276,066 |
| \$50,000 under \$75,000 | 61,463 | 67,435 | 3,631,095 | 61,310 | 764,839 | 22,154 | 29,890 | 1,318,612 | 21,554 | 276,785 |
| \$75,000 under \$100,000 | 17,052 | 18,727 | 1,453,373 | 17,051 | 371,209 | 3,806 | 4,451 | 320,994 | 3,805 | 83,227 |
| \$100,000 under \$200,000 | 16,051 | 18,739 | 2,104,061 | 16,036 | 648,151 | 6,091 | 8,010 | 816,687 | 6,091 | 272,601 |
| \$200,000 under \$500,000 | 3,838 | 4,299 | 1,094,518 | 3,835 | 422,453 | 1,378 | 1,950 | 404,949 | 1,375 | 162,521 |
| \$500,000 under \$1,000,000 | 488 | 548 | 330,298 | 488 | 143,366 | 216 | 298 | 149,865 | 216 | 69,007 |
| \$1,000,000 or more | 146 | 172 | 296,668 | 146 | 142,252 | 72 | 109 | 135,151 | 72 | 67,998 |
| All returns, summary: | | | | | | | | | | |
| Under \$5,000 | 78,310 | 83,416 | 112,658 | 8,199 | 3,063 | 86,461 | 110,742 | 163,630 | 8,993 | 2,645 |
| \$5,000 under \$10,000 | 232,417 | 257,576 | 1,759,891 | 161,469 | 63,305 | 253,334 | 317,669 | 1,913,680 | 134,889 | 48,165 |
| \$10,000 under \$15,000 | 249,139 | 295,189 | 3,121,891 | 236,911 | 240,567 | 269,952 | 381,613 | 3,304,574 | 260,748 | 229,385 |
| \$15,000 under \$20,000 | 214,489 | 239,606 | 3,755,930 | 208,905 | 369,852 | 187,912 | 255,441 | 3,250,349 | 183,012 | 302,534 |
| \$20,000 or more | 721,147 | 793,447 | 27,644,239 | 718,231 | 5,164,616 | 408,783 | 533,694 | 14,086,905 | 403,477 | 2,442,547 |

Footnote(s) at end of table.

Table 2.3—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: | | | | | | | | | | | | |
|---------------------------------------|---|--|------------------------------------|--------------------|----------------------|--|-------------------|---|-------------------|---|--------------------|-------------------|--------------------|
| | Total | | | | | | | | | | | Total income tax | |
| | Number of returns | Number of exemptions other than age or blindness | Adjusted gross income less deficit | Salaries and wages | | Total net profit less loss from business activities ¹ | | Sales of property net gain less loss ² | | All other income less loss ³ | | | |
| | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | Number of returns |
| (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) | (51) | |
| Total | 93,902,469 | 215,892,792 | 1,613,731,497 | 83,802,109 | 1,349,842,802 | 13,787,015 | 63,436,035 | 9,368,552 | 29,735,885 | 56,389,371 | 170,716,775 | 73,906,244 | 250,341,440 |
| No adjusted gross income | 663,466 | 1,669,886 | -12,823,004 | 267,936 | 2,919,467 | 554,904 | -12,535,074 | 211,907 | 1,379,161 | 467,432 | -4,586,558 | 8,128 | 101,209 |
| \$1 under \$1,000 | 3,024,351 | 3,719,530 | 1,759,292 | 2,742,693 | 2,011,821 | 189,446 | -213,227 | 57,381 | 49,791 | 653,100 | -89,093 | 2,143 | 2,436 |
| \$1,000 under \$2,000 | 4,275,815 | 5,419,987 | 6,385,658 | 3,879,978 | 5,923,340 | 219,391 | -12,960 | 74,246 | 24,231 | 1,190,130 | 451,048 | 129,100 | 9,413 |
| \$2,000 under \$3,000 | 4,397,486 | 6,041,709 | 10,929,316 | 3,998,724 | 9,986,897 | 283,117 | 23,969 | 119,682 | 49,994 | 1,409,002 | 868,456 | 23,058 | 23,058 |
| \$3,000 under \$4,000 | 3,931,648 | 5,657,733 | 13,746,974 | 3,463,567 | 11,963,816 | 316,415 | 174,513 | 134,529 | 84,759 | 1,478,797 | 1,523,886 | 1,905,968 | 115,410 |
| \$4,000 under \$5,000 | 3,762,583 | 5,858,027 | 16,907,372 | 3,173,584 | 13,939,248 | 367,242 | 510,001 | 167,274 | 70,388 | 1,586,587 | 2,387,735 | 2,518,951 | 415,578 |
| \$5,000 under \$6,000 | 3,845,684 | 6,629,017 | 21,116,919 | 3,238,120 | 17,468,504 | 381,658 | 453,220 | 160,404 | 146,852 | 1,610,055 | 3,048,344 | 2,547,733 | 724,603 |
| \$6,000 under \$7,000 | 3,788,205 | 6,647,540 | 24,621,903 | 3,148,108 | 19,806,443 | 406,463 | 836,669 | 187,683 | 149,591 | 1,647,597 | 3,829,200 | 2,633,086 | 1,140,294 |
| \$7,000 under \$8,000 | 3,782,772 | 7,060,484 | 28,373,468 | 3,205,182 | 23,170,377 | 382,273 | 927,531 | 212,505 | 179,566 | 1,697,057 | 4,095,995 | 2,935,084 | 1,549,811 |
| \$8,000 under \$9,000 | 3,553,878 | 6,854,320 | 30,235,231 | 3,021,883 | 24,759,256 | 369,435 | 879,007 | 188,017 | 236,918 | 1,664,320 | 4,360,051 | 3,096,534 | 1,944,630 |
| \$9,000 under \$10,000 | 3,400,458 | 6,786,774 | 32,291,416 | 2,930,959 | 26,712,552 | 346,386 | 1,061,150 | 195,750 | 181,288 | 1,644,349 | 4,336,426 | 3,198,587 | 2,453,351 |
| \$10,000 under \$11,000 | 3,205,160 | 6,450,574 | 33,615,887 | 2,804,215 | 27,961,920 | 330,257 | 1,044,108 | 198,437 | 158,803 | 1,602,105 | 4,451,056 | 3,074,506 | 2,843,044 |
| \$11,000 under \$12,000 | 2,931,042 | 6,085,404 | 33,689,991 | 2,559,770 | 28,053,918 | 337,024 | 947,987 | 202,856 | 186,175 | 1,622,087 | 4,501,912 | 2,847,096 | 3,073,414 |
| \$12,000 under \$13,000 | 2,899,170 | 6,396,863 | 36,221,920 | 2,584,732 | 31,037,812 | 357,401 | 1,060,876 | 195,353 | 222,555 | 1,583,916 | 3,900,677 | 2,835,438 | 3,513,296 |
| \$13,000 under \$14,000 | 2,738,283 | 6,102,516 | 36,953,802 | 2,435,873 | 31,162,979 | 356,771 | 1,177,250 | 212,089 | 289,450 | 1,593,759 | 4,324,123 | 2,680,651 | 3,773,755 |
| \$14,000 under \$15,000 | 2,529,386 | 6,024,955 | 36,636,436 | 2,278,995 | 31,593,427 | 339,529 | 1,128,183 | 213,643 | 280,578 | 1,493,532 | 3,634,247 | 2,476,694 | 3,859,806 |
| \$15,000 under \$16,000 | 2,407,056 | 5,712,117 | 37,322,297 | 2,190,018 | 32,158,349 | 332,341 | 827,546 | 201,605 | 312,666 | 1,530,434 | 4,023,736 | 2,375,357 | 4,118,080 |
| \$16,000 under \$17,000 | 2,247,727 | 5,467,693 | 37,065,406 | 2,037,914 | 32,192,627 | 342,141 | 1,184,826 | 210,545 | 287,823 | 1,413,425 | 3,400,129 | 2,211,579 | 4,299,155 |
| \$17,000 under \$18,000 | 2,198,543 | 5,689,500 | 38,453,445 | 2,003,024 | 33,554,535 | 314,921 | 1,127,471 | 195,420 | 286,797 | 1,429,196 | 3,484,642 | 2,172,634 | 4,527,517 |
| \$18,000 under \$19,000 | 2,151,979 | 5,808,814 | 39,813,886 | 1,997,813 | 35,400,262 | 312,067 | 1,286,486 | 210,139 | 273,205 | 1,483,026 | 2,853,932 | 2,130,583 | 4,824,455 |
| \$19,000 under \$20,000 | 2,092,428 | 5,835,060 | 40,775,744 | 1,903,441 | 35,297,871 | 319,824 | 1,648,643 | 181,460 | 345,470 | 1,468,574 | 3,483,960 | 2,071,035 | 5,005,007 |
| \$20,000 under \$25,000 | 9,158,521 | 26,780,224 | 205,478,622 | 8,530,167 | 181,630,588 | 1,540,067 | 8,523,984 | 991,324 | 1,580,360 | 7,138,213 | 15,743,690 | 9,091,019 | 26,804,588 |
| \$25,000 under \$30,000 | 6,783,466 | 21,171,102 | 185,780,754 | 6,393,355 | 165,420,281 | 1,215,237 | 5,730,782 | 883,854 | 1,196,320 | 5,749,390 | 13,413,372 | 6,758,634 | 26,635,973 |
| \$30,000 under \$40,000 | 7,950,952 | 25,859,852 | 273,095,062 | 7,496,070 | 239,748,733 | 1,554,795 | 10,387,647 | 1,362,944 | 2,421,457 | 7,237,260 | 20,537,225 | 7,911,662 | 44,388,335 |
| \$40,000 under \$50,000 | 3,053,039 | 9,937,305 | 134,807,796 | 2,850,790 | 114,612,795 | 810,233 | 7,323,859 | 787,075 | 1,541,523 | 2,905,951 | 11,429,618 | 3,042,033 | 25,565,426 |
| \$50,000 under \$75,000 | 2,033,079 | 6,591,026 | 120,009,700 | 1,768,161 | 88,049,545 | 814,257 | 11,773,138 | 895,189 | 3,301,433 | 2,001,236 | 16,885,585 | 2,021,047 | 27,208,647 |
| \$75,000 under \$100,000 | 535,348 | 1,790,292 | 45,918,079 | 442,622 | 29,778,766 | 309,517 | 6,554,134 | 313,057 | 2,092,511 | 530,388 | 7,482,667 | 533,299 | 12,549,071 |
| \$100,000 under \$200,000 | 443,514 | 1,481,783 | 58,591,220 | 361,303 | 34,965,920 | 293,255 | 7,679,861 | 306,272 | 3,762,882 | 441,460 | 12,182,557 | 442,274 | 19,408,182 |
| \$200,000 under \$500,000 | 100,369 | 317,129 | 28,343,686 | 80,132 | 13,966,820 | 76,851 | 2,652,483 | 82,514 | 3,566,368 | 100,145 | 8,158,015 | 100,242 | 11,342,454 |
| \$500,000 under \$1,000,000 | 12,467 | 36,489 | 8,323,125 | 9,644 | 2,874,431 | 10,230 | 567,209 | 11,240 | 1,844,874 | 12,437 | 3,036,611 | 12,455 | 3,713,691 |
| \$1,000,000 or more | 4,414 | 12,287 | 9,210,095 | 3,336 | 1,719,705 | 3,767 | 704,764 | 4,158 | 3,232,097 | 4,411 | 3,553,529 | 4,410 | 4,409,751 |
| All returns, summary: | | | | | | | | | | | | | |
| Under \$5,000 | 20,055,529 | 28,366,872 | 36,905,609 | 17,526,482 | 46,744,589 | 1,930,515 | -12,052,778 | 765,019 | 1,658,324 | 6,785,048 | 555,475 | 4,702,172 | 667,104 |
| \$5,000 under \$10,000 | 18,370,997 | 33,978,135 | 136,638,938 | 15,544,252 | 111,917,131 | 1,886,215 | 4,157,577 | 944,359 | 894,214 | 8,263,378 | 19,670,016 | 14,411,024 | 7,812,698 |
| \$10,000 under \$15,000 | 14,303,041 | 31,060,112 | 177,118,036 | 12,663,585 | 149,810,056 | 1,720,982 | 5,358,404 | 1,022,378 | 1,137,560 | 7,895,399 | 20,812,015 | 13,914,385 | 17,063,315 |
| \$15,000 under \$20,000 | 11,097,733 | 28,510,184 | 193,430,777 | 10,132,210 | 168,603,444 | 1,621,294 | 6,074,972 | 999,169 | 1,505,962 | 7,324,655 | 17,246,399 | 10,961,188 | 22,774,214 |
| \$20,000 or more | 30,075,169 | 93,977,489 | 1,069,638,138 | 27,935,580 | 872,787,582 | 6,628,009 | 59,897,861 | 5,637,627 | 24,539,825 | 26,120,891 | 112,432,870 | 29,917,475 | 202,024,119 |

Footnote(s) at end of table.

Individual Returns/1980

Table 2.3—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: | | | | | | | | | | | |
|-------------------------------|---|------------------------------------|--------------------|--------------------|--|------------------|---|------------------|---|-------------------|-------------------|-------------------|
| | One | | | | | | | | | | | |
| | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total net profit less loss from business activities ¹ | | Sales of property net gain less loss ² | | All other income less loss ³ | | Total income tax | |
| | | | 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) | |
| Total | 39,233,390 | 354,741,297 | 34,531,398 | 286,978,309 | 2,489,021 | 6,365,789 | 2,338,466 | 5,184,209 | 18,835,996 | 56,212,991 | 27,911,225 | 51,145,656 |
| No adjusted gross income | 234,436 | -2,125,414 | 66,151 | 442,299 | 170,074 | -1,995,878 | 49,860 | 176,702 | 146,798 | -748,538 | 1,935 | 15,296 |
| \$1 under \$1,000 | 2,642,272 | 1,539,241 | 2,445,061 | 1,553,372 | 109,756 | -12,698 | 35,232 | 10,165 | 533,066 | -11,599 | 1,935 | 1,762 |
| \$1,000 under \$2,000 | 3,646,818 | 5,429,534 | 3,352,335 | 4,953,340 | 121,539 | 59,955 | 54,205 | 22,795 | 1,018,407 | 393,445 | 128,901 | 8,146 |
| \$2,000 under \$3,000 | 3,537,461 | 8,778,614 | 3,284,432 | 7,980,687 | 143,964 | 123,847 | 83,545 | 12,510 | 1,140,169 | 661,570 | 137,027 | 20,850 |
| \$3,000 under \$4,000 | 2,965,397 | 10,336,633 | 2,660,909 | 9,015,124 | 152,451 | 178,677 | 89,404 | 26,053 | 1,154,347 | 1,116,760 | 1,899,561 | 112,122 |
| \$4,000 under \$5,000 | 2,631,564 | 11,801,577 | 2,249,237 | 9,771,410 | 160,655 | 264,979 | 82,808 | 64,790 | 1,700,398 | 1,700,398 | 2,458,192 | 402,821 |
| \$5,000 under \$6,000 | 2,357,724 | 12,908,303 | 1,986,940 | 10,592,994 | 121,067 | 174,693 | 77,085 | 55,171 | 1,001,971 | 2,085,445 | 2,267,641 | 691,568 |
| \$6,000 under \$7,000 | 2,297,884 | 14,925,374 | 1,932,563 | 12,218,986 | 126,751 | 310,283 | 99,092 | 40,999 | 1,028,556 | 2,055,106 | 2,231,461 | 1,066,350 |
| \$7,000 under \$8,000 | 2,115,420 | 15,838,309 | 1,816,982 | 13,155,122 | 103,707 | 336,148 | 103,005 | 44,049 | 980,573 | 2,302,990 | 2,090,937 | 1,362,241 |
| \$8,000 under \$9,000 | 1,864,998 | 15,864,382 | 1,632,757 | 13,584,761 | 109,130 | 242,220 | 71,533 | 72,049 | 879,298 | 1,985,352 | 1,849,376 | 1,559,326 |
| \$9,000 under \$10,000 | 1,744,749 | 16,559,130 | 1,524,332 | 14,037,701 | 96,371 | 337,482 | 88,788 | 45,720 | 860,519 | 2,138,226 | 1,724,710 | 1,781,337 |
| \$10,000 under \$11,000 | 1,603,417 | 16,797,442 | 1,428,865 | 14,291,338 | 81,090 | 293,757 | 68,200 | 36,764 | 830,532 | 2,175,584 | 1,581,520 | 1,926,319 |
| \$11,000 under \$12,000 | 1,390,010 | 15,993,376 | 1,237,411 | 13,794,974 | 70,438 | 213,738 | 67,669 | 64,146 | 773,112 | 1,920,518 | 1,378,792 | 1,973,672 |
| \$12,000 under \$13,000 | 1,238,862 | 15,468,454 | 1,092,240 | 13,271,229 | 69,327 | 275,012 | 69,132 | 82,076 | 709,619 | 1,840,137 | 1,234,262 | 2,040,059 |
| \$13,000 under \$14,000 | 1,143,102 | 15,423,218 | 1,027,276 | 13,309,801 | 59,893 | 308,207 | 79,729 | 118,054 | 697,623 | 1,687,156 | 1,141,168 | 2,112,493 |
| \$14,000 under \$15,000 | 981,152 | 14,211,432 | 882,405 | 12,314,381 | 56,097 | 160,558 | 72,059 | 85,608 | 609,154 | 1,650,886 | 977,420 | 2,051,943 |
| \$15,000 under \$16,000 | 856,244 | 13,255,208 | 780,620 | 11,543,928 | 50,042 | 175,102 | 72,314 | 134,116 | 554,872 | 1,402,063 | 853,514 | 2,002,556 |
| \$16,000 under \$17,000 | 789,925 | 13,023,715 | 707,952 | 11,293,123 | 57,169 | 173,791 | 74,714 | 132,413 | 525,112 | 1,424,387 | 785,801 | 2,025,499 |
| \$17,000 under \$18,000 | 655,844 | 11,468,596 | 580,748 | 9,723,592 | 42,442 | 146,694 | 55,615 | 96,212 | 445,042 | 1,489,798 | 655,064 | 1,875,677 |
| \$18,000 under \$19,000 | 572,576 | 10,588,382 | 517,796 | 9,250,128 | 44,306 | 187,178 | 72,924 | 81,618 | 413,201 | 1,069,458 | 570,228 | 1,790,737 |
| \$19,000 under \$20,000 | 542,202 | 10,566,790 | 478,799 | 8,956,259 | 42,468 | 270,523 | 50,862 | 111,398 | 405,627 | 1,228,599 | 542,038 | 1,816,253 |
| \$20,000 under \$25,000 | 1,711,237 | 38,011,748 | 1,509,121 | 31,607,790 | 175,804 | 787,037 | 249,877 | 366,851 | 1,407,885 | 5,250,070 | 1,704,525 | 6,955,269 |
| \$25,000 under \$30,000 | 762,261 | 20,801,552 | 653,526 | 16,303,567 | 96,174 | 522,795 | 173,706 | 299,489 | 679,780 | 3,675,701 | 759,675 | 4,200,820 |
| \$30,000 under \$40,000 | 573,738 | 19,605,347 | 449,778 | 13,417,252 | 103,687 | 771,315 | 180,085 | 350,586 | 533,443 | 5,066,194 | 568,191 | 4,276,968 |
| \$40,000 under \$50,000 | 152,180 | 6,726,405 | 114,036 | 4,027,521 | 39,182 | 427,484 | 68,475 | 243,582 | 146,865 | 2,027,837 | 150,952 | 1,657,470 |
| \$50,000 under \$75,000 | 140,250 | 8,304,176 | 78,846 | 3,415,940 | 45,384 | 575,539 | 80,373 | 549,187 | 139,259 | 3,763,510 | 138,815 | 2,372,851 |
| \$75,000 under \$100,000 | 37,080 | 3,219,441 | 18,665 | 1,209,326 | 15,913 | 246,081 | 23,444 | 312,133 | 36,202 | 1,451,900 | 36,957 | 1,096,398 |
| \$100,000 under \$200,000 | 34,182 | 4,541,252 | 16,912 | 1,160,070 | 17,816 | 520,810 | 26,039 | 518,982 | 33,871 | 2,341,390 | 34,062 | 1,733,222 |
| \$200,000 under \$500,000 | 8,299 | 2,407,906 | 3,782 | 521,873 | 4,912 | 168,498 | 6,935 | 383,836 | 8,275 | 1,333,700 | 8,285 | 1,054,618 |
| \$500,000 under \$1,000,000 | 1,426 | 962,549 | 628 | 129,693 | 948 | 50,431 | 1,236 | 209,787 | 1,417 | 572,637 | 1,421 | 450,997 |
| \$1,000,000 or more | 680 | 1,488,636 | 293 | 130,427 | 464 | 71,531 | 621 | 434,388 | 680 | 852,291 | 680 | 710,016 |
| All returns, summary: | | | | | | | | | | | | |
| Under \$5,000 | 15,657,948 | 35,760,185 | 14,058,125 | 33,716,232 | 858,439 | -1,381,118 | 405,054 | 313,014 | 5,133,508 | 3,112,056 | 4,627,734 | 560,996 |
| \$5,000 under \$10,000 | 10,380,775 | 76,115,497 | 8,893,574 | 63,589,564 | 557,026 | 1,400,826 | 439,503 | 257,989 | 4,750,917 | 10,867,119 | 10,164,125 | 6,460,822 |
| \$10,000 under \$15,000 | 6,356,543 | 77,893,923 | 5,668,197 | 66,981,724 | 336,845 | 1,251,271 | 356,789 | 386,648 | 3,620,040 | 9,274,280 | 6,311,160 | 10,104,486 |
| \$15,000 under \$20,000 | 3,416,791 | 58,902,681 | 3,065,915 | 50,767,331 | 236,427 | 953,288 | 326,329 | 557,758 | 2,343,854 | 6,624,305 | 3,406,643 | 9,510,722 |
| \$20,000 or more | 3,421,333 | 106,069,011 | 2,845,587 | 71,923,459 | 500,284 | 4,141,522 | 810,791 | 3,668,800 | 2,987,677 | 26,335,231 | 3,401,563 | 24,508,631 |

Footnote(s) at end of table.

Table 2.3—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: | | | | | | | | | | | |
|---------------------------------------|---|------------------------------------|--------------------|--------------------|--|-------------------|---|-------------------|---|-------------------|-------------------|-------------------|
| | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total net profit less loss from business activities ¹ | | Sales of property net gain less loss ² | | All other income less loss ³ | | Total income tax | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | | | | | | | | | | | | |
| Total | 22,081,347 | 461,867,872 | 18,317,957 | 341,477,012 | 4,276,774 | 19,585,924 | 3,361,873 | 12,064,796 | 16,247,009 | 88,740,140 | 18,486,614 | 79,412,949 |
| No adjusted gross income | 166,185 | -3,311,613 | 68,580 | 781,064 | 139,489 | -3,360,909 | 53,114 | 367,108 | 117,838 | -1,098,877 | 2,867 | 35,256 |
| \$1 under \$1,000 | 220,825 | 126,808 | 156,180 | 242,096 | 44,530 | -107,289 | 11,548 | 19,332 | 81,007 | -27,331 | *23 | *567 |
| \$1,000 under \$2,000 | 340,597 | 519,885 | 269,152 | 477,358 | 58,141 | -23,765 | 10,251 | 1,412 | 116,949 | 64,881 | *60 | *659 |
| \$2,000 under \$3,000 | 453,119 | 1,132,291 | 382,513 | 954,686 | 71,493 | 739 | 14,359 | 23,909 | 162,245 | 152,956 | *105 | *232 |
| \$3,000 under \$4,000 | 568,228 | 1,993,965 | 443,252 | 1,540,116 | 91,505 | 16,154 | 25,963 | 33,953 | 229,785 | 403,742 | 5,520 | 1,407 |
| \$4,000 under \$5,000 | 623,839 | 2,822,152 | 477,328 | 2,050,003 | 100,911 | 120,391 | 48,354 | -9,607 | 313,080 | 661,365 | 59,937 | 12,492 |
| \$5,000 under \$6,000 | 759,276 | 4,195,346 | 595,377 | 3,092,793 | 113,880 | 163,281 | 46,212 | 46,498 | 396,837 | 892,785 | 231,823 | 25,809 |
| \$6,000 under \$7,000 | 773,802 | 5,038,080 | 579,644 | 3,531,953 | 124,582 | 144,197 | 57,710 | 89,493 | 404,724 | 1,272,437 | 367,805 | 68,479 |
| \$7,000 under \$8,000 | 828,706 | 6,233,484 | 613,368 | 4,242,704 | 141,304 | 247,357 | 70,992 | 73,696 | 487,953 | 1,669,726 | 679,308 | 157,243 |
| \$8,000 under \$9,000 | 873,765 | 7,417,250 | 643,466 | 4,911,183 | 125,514 | 259,599 | 82,621 | 80,719 | 528,828 | 2,165,750 | 813,905 | 305,673 |
| \$9,000 under \$10,000 | 802,907 | 7,622,619 | 618,033 | 5,295,154 | 103,997 | 305,204 | 66,368 | 81,765 | 456,434 | 1,940,497 | 778,397 | 440,232 |
| \$10,000 under \$11,000 | 775,350 | 8,154,833 | 588,865 | 5,478,912 | 106,071 | 343,435 | 80,169 | 74,720 | 480,587 | 2,257,566 | 757,474 | 553,167 |
| \$11,000 under \$12,000 | 764,152 | 8,771,124 | 588,585 | 5,967,676 | 112,123 | 277,864 | 82,365 | 93,566 | 530,534 | 2,432,017 | 755,194 | 666,427 |
| \$12,000 under \$13,000 | 748,970 | 9,365,667 | 616,787 | 7,037,384 | 120,540 | 249,456 | 83,275 | 82,799 | 470,213 | 1,996,029 | 735,602 | 808,486 |
| \$13,000 under \$14,000 | 738,143 | 9,957,532 | 593,460 | 7,116,826 | 133,235 | 234,818 | 87,324 | 155,410 | 517,262 | 2,450,479 | 721,611 | 911,297 |
| \$14,000 under \$15,000 | 607,181 | 8,794,003 | 498,679 | 6,511,867 | 111,384 | 319,445 | 77,112 | 97,696 | 441,655 | 1,864,996 | 592,905 | 844,759 |
| \$15,000 under \$16,000 | 681,560 | 10,576,580 | 574,188 | 7,786,623 | 103,750 | 242,022 | 72,859 | 138,186 | 507,172 | 2,409,748 | 675,911 | 1,086,529 |
| \$16,000 under \$17,000 | 619,053 | 10,213,336 | 528,845 | 8,036,517 | 95,737 | 309,814 | 68,898 | 102,607 | 442,023 | 1,764,398 | 609,051 | 1,143,963 |
| \$17,000 under \$18,000 | 600,288 | 10,502,267 | 512,876 | 8,283,655 | 97,659 | 387,625 | 80,079 | 110,831 | 459,827 | 1,720,156 | 597,481 | 1,213,219 |
| \$18,000 under \$19,000 | 582,290 | 10,773,523 | 514,637 | 8,691,182 | 103,032 | 377,313 | 71,871 | 103,810 | 450,102 | 1,601,218 | 579,704 | 1,312,473 |
| \$19,000 under \$20,000 | 542,832 | 10,574,598 | 454,109 | 8,080,389 | 88,451 | 507,359 | 65,080 | 119,136 | 412,797 | 1,667,714 | 541,107 | 1,324,128 |
| \$20,000 under \$25,000 | 2,561,830 | 57,534,438 | 2,269,430 | 46,248,895 | 462,135 | 1,735,953 | 384,489 | 739,454 | 2,161,657 | 8,810,136 | 2,550,389 | 7,845,843 |
| \$25,000 under \$30,000 | 2,029,054 | 55,374,527 | 1,825,267 | 45,280,042 | 392,772 | 1,856,738 | 337,998 | 477,515 | 1,823,794 | 7,760,232 | 2,019,018 | 8,556,801 |
| \$30,000 under \$40,000 | 2,412,568 | 82,725,638 | 2,206,840 | 68,156,735 | 481,579 | 3,093,041 | 481,974 | 964,613 | 2,269,727 | 10,511,249 | 2,404,646 | 14,753,937 |
| \$40,000 under \$50,000 | 1,000,676 | 44,279,164 | 903,233 | 34,798,362 | 257,123 | 2,201,025 | 303,375 | 676,919 | 978,411 | 6,602,857 | 998,010 | 9,134,245 |
| \$50,000 under \$75,000 | 661,574 | 39,185,538 | 547,058 | 25,220,051 | 269,724 | 3,592,216 | 336,262 | 1,290,099 | 655,783 | 9,083,171 | 658,916 | 9,539,640 |
| \$75,000 under \$100,000 | 163,114 | 14,051,829 | 124,092 | 7,079,740 | 98,948 | 2,087,047 | 113,363 | 813,322 | 162,737 | 4,071,720 | 162,780 | 4,091,680 |
| \$100,000 under \$200,000 | 142,042 | 18,785,040 | 109,196 | 8,698,170 | 82,827 | 2,385,920 | 108,477 | 1,536,411 | 141,683 | 6,144,539 | 141,685 | 6,523,454 |
| \$200,000 under \$500,000 | 38,132 | 10,820,657 | 29,293 | 4,298,456 | 28,332 | 989,456 | 32,637 | 1,455,864 | 38,087 | 4,076,860 | 38,097 | 4,460,008 |
| \$500,000 under \$1,000,000 | 5,370 | 3,598,455 | 4,146 | 1,040,909 | 4,372 | 283,066 | 4,955 | 771,339 | 5,361 | 1,503,141 | 5,367 | 1,634,743 |
| \$1,000,000 or more | 1,919 | 4,059,057 | 1,498 | 545,521 | 1,634 | 347,355 | 1,819 | 1,452,198 | 1,917 | 1,713,984 | 1,916 | 1,960,080 |
| All returns, summary: | | | | | | | | | | | | |
| Under \$5,000 | 2,372,793 | 3,283,488 | 1,776,985 | 6,045,323 | 506,069 | -3,354,679 | 163,589 | 436,108 | 1,020,904 | 156,736 | 66,512 | 50,615 |
| \$5,000 under \$10,000 | 4,038,456 | 30,506,779 | 3,049,888 | 21,073,777 | 609,277 | 1,119,637 | 323,903 | 372,171 | 2,274,776 | 7,941,194 | 2,871,238 | 997,437 |
| \$10,000 under \$15,000 | 3,633,796 | 45,042,960 | 2,886,376 | 32,112,664 | 583,353 | 1,425,017 | 410,245 | 504,192 | 2,440,251 | 11,001,087 | 3,562,786 | 3,784,136 |
| \$15,000 under \$20,000 | 3,026,023 | 52,640,304 | 2,584,655 | 40,878,367 | 488,629 | 1,824,132 | 358,787 | 574,571 | 2,271,921 | 9,363,234 | 3,005,254 | 6,080,332 |
| \$20,000 or more | 9,010,279 | 330,394,342 | 8,020,053 | 241,366,882 | 2,089,446 | 18,571,817 | 2,105,349 | 10,177,755 | 8,239,157 | 60,277,889 | 8,980,824 | 68,500,429 |

Footnote(s) at end of table.

Table 2.3—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: | | | | | | | | | | | |
|-------------------------------|---|------------------------------------|--------------------|--------------------|--|-------------------|---|------------------|---|-------------------|-------------------|-------------------|
| | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total net profit less loss from business activities ¹ | | Sales of property net gain less loss ² | | All other income less loss ³ | | Total income tax | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | | | (76) | (77) | (78) ¹ | (79) | (80) | (81) | (82) | (83) | (84) | (85) |
| Total | 12,343,580 | 272,840,706 | 11,694,885 | 244,154,103 | 2,356,421 | 10,658,838 | 1,255,909 | 4,196,511 | 7,790,424 | 13,831,254 | 10,247,827 | 42,395,839 |
| No adjusted gross income | 96,605 | -2,053,016 | 52,946 | 601,598 | 89,918 | -2,302,859 | 40,022 | 298,288 | 77,657 | -650,042 | **932 | **18,521 |
| \$1 under \$1,000 | 78,824 | 45,098 | 73,198 | 113,495 | 15,895 | -35,583 | 4,358 | 3,628 | 19,372 | -36,443 | ** | ** |
| \$1,000 under \$2,000 | 154,584 | 235,138 | 136,786 | 242,797 | 15,674 | -18,092 | 3,101 | 1,323 | 26,408 | 9,109 | *84 | *74 |
| \$2,000 under \$3,000 | 211,000 | 523,210 | 189,874 | 534,310 | 27,219 | -10,065 | 10,272 | -3,963 | 56,776 | 2,928 | *309 | *1,081 |
| \$3,000 under \$4,000 | 164,630 | 583,653 | 149,986 | 563,393 | 22,351 | 2,536 | 4,871 | 10,401 | 35,878 | 7,323 | *159 | *303 |
| \$4,000 under \$5,000 | 269,849 | 1,216,564 | 240,380 | 1,136,793 | 41,417 | 65,956 | 11,579 | 6,928 | 80,389 | 6,887 | *471 | *128 |
| \$5,000 under \$6,000 | 411,434 | 2,265,185 | 381,561 | 2,128,030 | 57,909 | 57,035 | 15,061 | 15,348 | 132,091 | 84,772 | 45,900 | 6,858 |
| \$6,000 under \$7,000 | 345,980 | 2,247,760 | 302,578 | 1,869,674 | 77,707 | 212,785 | 14,553 | 16,855 | 127,007 | 148,646 | 31,767 | 5,391 |
| \$7,000 under \$8,000 | 411,320 | 3,097,394 | 381,600 | 2,790,453 | 54,856 | 152,453 | 18,859 | 14,377 | 114,839 | 140,111 | 144,135 | 27,324 |
| \$8,000 under \$9,000 | 366,632 | 3,110,187 | 332,270 | 2,794,470 | 49,053 | 143,988 | 9,823 | 6,323 | 115,882 | 165,406 | 315,125 | 65,569 |
| \$9,000 under \$10,000 | 364,769 | 3,471,880 | 336,046 | 3,222,388 | 59,354 | 94,978 | 13,786 | 35,016 | 136,968 | 119,499 | 341,927 | 156,339 |
| \$10,000 under \$11,000 | 381,010 | 4,002,220 | 364,170 | 3,691,921 | 46,657 | 178,361 | 20,330 | 40,843 | 151,718 | 91,094 | 367,944 | 223,799 |
| \$11,000 under \$12,000 | 342,180 | 3,926,103 | 324,181 | 3,659,442 | 58,564 | 118,942 | 19,168 | 3,888 | 150,783 | 143,632 | 330,957 | 260,918 |
| \$12,000 under \$13,000 | 381,146 | 4,767,968 | 367,558 | 4,483,290 | 60,292 | 198,333 | 13,971 | 11,906 | 169,292 | 74,440 | 373,381 | 384,242 |
| \$13,000 under \$14,000 | 347,323 | 4,695,781 | 329,653 | 4,257,711 | 65,244 | 213,947 | 17,011 | -3,598 | 166,571 | 227,722 | 341,254 | 382,761 |
| \$14,000 under \$15,000 | 374,202 | 5,423,655 | 356,197 | 4,966,796 | 71,020 | 261,254 | 26,063 | 27,217 | 174,087 | 168,388 | 363,682 | 458,594 |
| \$15,000 under \$16,000 | 362,376 | 5,614,439 | 345,740 | 5,212,411 | 64,024 | 232,796 | 20,728 | 35,737 | 206,463 | 133,494 | 350,633 | 493,307 |
| \$16,000 under \$17,000 | 324,679 | 5,353,424 | 310,771 | 4,891,859 | 58,011 | 238,492 | 22,969 | 29,056 | 173,797 | 194,017 | 321,757 | 532,856 |
| \$17,000 under \$18,000 | 380,804 | 6,659,529 | 367,582 | 6,256,056 | 66,437 | 139,683 | 27,718 | 29,019 | 202,510 | 234,771 | 373,318 | 674,351 |
| \$18,000 under \$19,000 | 402,335 | 7,450,874 | 389,512 | 7,069,254 | 55,179 | 220,558 | 29,383 | 18,779 | 268,047 | 144,283 | 397,384 | 796,784 |
| \$19,000 under \$20,000 | 350,783 | 6,830,953 | 333,596 | 6,273,753 | 55,175 | 254,807 | 21,161 | 23,246 | 235,743 | 279,148 | 346,969 | 754,682 |
| \$20,000 under \$25,000 | 1,716,914 | 38,564,709 | 1,669,154 | 36,108,319 | 284,271 | 1,161,717 | 124,021 | 168,995 | 1,287,150 | 1,125,678 | 1,703,745 | 4,765,516 |
| \$25,000 under \$30,000 | 1,348,529 | 36,927,565 | 1,315,711 | 34,745,207 | 232,531 | 996,722 | 137,130 | 190,148 | 1,110,292 | 994,488 | 1,344,944 | 5,177,975 |
| \$30,000 under \$40,000 | 1,560,258 | 53,465,473 | 1,515,018 | 48,587,014 | 312,113 | 1,835,566 | 214,364 | 417,880 | 1,420,785 | 2,625,213 | 1,556,612 | 8,698,491 |
| \$40,000 under \$50,000 | 636,022 | 28,082,985 | 618,667 | 25,157,409 | 156,234 | 1,325,319 | 147,506 | 255,802 | 595,336 | 1,344,455 | 634,302 | 5,351,039 |
| \$50,000 under \$75,000 | 379,219 | 22,259,985 | 349,770 | 17,615,374 | 145,217 | 2,166,610 | 152,846 | 501,719 | 373,804 | 1,976,283 | 376,635 | 5,083,973 |
| \$75,000 under \$100,000 | 92,392 | 7,889,634 | 82,818 | 5,812,646 | 51,796 | 986,253 | 51,842 | 357,261 | 91,653 | 733,474 | 92,072 | 2,161,000 |
| \$100,000 under \$200,000 | 71,221 | 9,319,943 | 61,705 | 6,101,694 | 47,473 | 1,165,252 | 48,113 | 502,296 | 70,811 | 1,550,701 | 70,913 | 3,054,071 |
| \$200,000 under \$500,000 | 16,172 | 4,540,925 | 13,846 | 2,479,388 | 12,766 | 416,791 | 13,124 | 532,371 | 16,141 | 1,112,374 | 16,151 | 1,837,635 |
| \$500,000 under \$1,000,000 | 1,814 | 1,210,374 | 1,533 | 510,085 | 1,545 | 85,387 | 1,629 | 256,205 | 1,810 | 358,697 | 1,812 | 531,938 |
| \$1,000,000 or more | 574 | 1,111,112 | 478 | 276,072 | 519 | 98,917 | 547 | 395,618 | 574 | 340,505 | 573 | 530,320 |
| All returns, summary: | | | | | | | | | | | | |
| Under \$5,000 | 975,492 | 550,647 | 843,170 | 3,192,387 | 212,474 | -2,298,108 | 74,203 | 316,606 | 296,480 | -660,238 | 1,955 | 20,107 |
| \$5,000 under \$10,000 | 1,900,135 | 14,192,406 | 1,734,055 | 12,805,015 | 298,879 | 661,238 | 72,082 | 87,718 | 626,587 | 638,435 | 878,854 | 281,481 |
| \$10,000 under \$15,000 | 1,825,861 | 22,815,727 | 1,741,759 | 21,059,159 | 301,777 | 970,836 | 96,543 | 80,256 | 812,441 | 705,476 | 1,777,198 | 1,690,314 |
| \$15,000 under \$20,000 | 1,820,977 | 31,909,219 | 1,747,201 | 29,703,333 | 298,826 | 1,086,336 | 121,959 | 133,837 | 1,086,560 | 985,713 | 1,792,061 | 3,251,981 |
| \$20,000 or more | 5,821,115 | 203,372,707 | 5,628,700 | 177,394,210 | 1,244,465 | 10,238,535 | 891,122 | 3,578,094 | 4,968,356 | 12,161,868 | 5,797,759 | 37,171,957 |

Footnote(s) at end of table.

Table 2.3—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: | | | | | | | | | | | |
|---------------------------------------|---|------------------------------------|--------------------|--------------------|--|-------------------|---|------------------|---|------------------|-------------------|-------------------|
| | Four | | | | | | | | | | | |
| | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total net profit less loss from business activities ¹ | | Sales of property net gain less loss ² | | All other income less loss ³ | | Total income tax | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| (88) | (89) | (90) | (91) | (92) | (93) | (94) | (95) | (96) | (97) | (98) | (99) | |
| Total | 11,294,878 | 293,284,950 | 10,764,289 | 267,365,338 | 2,628,210 | 14,419,566 | 1,409,849 | 4,333,857 | 7,960,767 | 7,166,189 | 9,855,616 | 44,387,001 |
| No adjusted gross income | 82,569 | -2,520,990 | 43,401 | 601,171 | 77,178 | -2,338,082 | 38,104 | 243,568 | 64,302 | -1,027,647 | **725 | **10,457 |
| \$1 under \$1,000 | 38,141 | 26,632 | 29,110 | 44,320 | 11,790 | -27,523 | 3,513 | 14,289 | 11,484 | -4,454 | ** | ** |
| \$1,000 under \$2,000 | 70,787 | 109,424 | 63,201 | 112,831 | 12,675 | -3,112 | 1,937 | 2,786 | 14,616 | -4,081 | *30 | *496 |
| \$2,000 under \$3,000 | 98,143 | 247,090 | 80,347 | 294,346 | 27,256 | -78,347 | 6,923 | 5,612 | 28,570 | 25,478 | *26 | *246 |
| \$3,000 under \$4,000 | 144,323 | 512,387 | 131,594 | 536,746 | 35,002 | -43,315 | 6,628 | -436 | 41,802 | 19,392 | *494 | *420 |
| \$4,000 under \$5,000 | 115,120 | 518,049 | 99,938 | 468,296 | 33,316 | 34,999 | 7,704 | 4,077 | 25,412 | 11,276 | *333 | *93 |
| \$5,000 under \$6,000 | 171,157 | 946,629 | 147,686 | 887,271 | 46,414 | -25,558 | 12,428 | 9,015 | 54,450 | 75,902 | *2,036 | *209 |
| \$6,000 under \$7,000 | 208,975 | 1,355,262 | 189,711 | 1,219,816 | 43,907 | 69,825 | 8,450 | -677 | 54,607 | 66,298 | *2,052 | *65 |
| \$7,000 under \$8,000 | 211,629 | 1,593,107 | 188,247 | 1,429,893 | 44,724 | 128,214 | 13,241 | 20,511 | 79,035 | 14,490 | 18,676 | 2,732 |
| \$8,000 under \$9,000 | 245,323 | 2,091,025 | 223,183 | 1,865,600 | 46,153 | 87,404 | 16,314 | 60,789 | 93,041 | 77,222 | 102,790 | 12,095 |
| \$9,000 under \$10,000 | 259,443 | 2,461,736 | 232,470 | 2,160,786 | 51,549 | 211,599 | 17,457 | 15,303 | 104,007 | 74,048 | 227,215 | 59,694 |
| \$10,000 under \$11,000 | 241,806 | 2,526,808 | 234,438 | 2,514,990 | 49,475 | 81,322 | 16,569 | -10,998 | 79,933 | -58,506 | 220,072 | 102,338 |
| \$11,000 under \$12,000 | 204,696 | 2,351,681 | 191,686 | 2,146,906 | 54,717 | 191,095 | 18,815 | 14,934 | 95,628 | -1,254 | 185,020 | 103,832 |
| \$12,000 under \$13,000 | 298,728 | 3,733,418 | 286,443 | 3,503,273 | 63,477 | 204,839 | 16,562 | 22,219 | 147,781 | 3,087 | 284,348 | 206,298 |
| \$13,000 under \$14,000 | 271,822 | 3,662,798 | 260,780 | 3,490,981 | 50,973 | 183,402 | 17,971 | 4,145 | 118,944 | -15,730 | 282,282 | 231,352 |
| \$14,000 under \$15,000 | 317,471 | 4,598,924 | 304,411 | 4,360,362 | 64,171 | 198,137 | 24,464 | 45,821 | 163,724 | -5,396 | 307,578 | 325,144 |
| \$15,000 under \$16,000 | 265,880 | 4,140,166 | 256,516 | 3,992,339 | 61,121 | 113,610 | 21,610 | -291 | 158,797 | 34,509 | 261,289 | 314,717 |
| \$16,000 under \$17,000 | 277,237 | 4,570,719 | 266,338 | 4,322,506 | 75,773 | 222,958 | 20,912 | -11,587 | 160,892 | 36,842 | 269,259 | 356,460 |
| \$17,000 under \$18,000 | 303,014 | 5,305,964 | 291,346 | 4,959,815 | 63,060 | 268,308 | 17,116 | 36,373 | 189,117 | 41,468 | 296,098 | 452,230 |
| \$18,000 under \$19,000 | 303,546 | 5,609,593 | 291,730 | 5,253,491 | 59,330 | 266,960 | 25,139 | 53,618 | 203,166 | 35,526 | 297,064 | 510,019 |
| \$19,000 under \$20,000 | 344,197 | 6,717,269 | 334,404 | 6,328,438 | 66,356 | 274,250 | 21,927 | 44,446 | 237,409 | 70,135 | 337,466 | 641,745 |
| \$20,000 under \$25,000 | 1,847,842 | 41,600,264 | 1,803,328 | 39,742,929 | 371,612 | 1,556,100 | 141,771 | 152,855 | 1,388,793 | 148,380 | 1,831,134 | 4,519,456 |
| \$25,000 under \$30,000 | 1,568,971 | 42,956,165 | 1,539,285 | 40,827,498 | 289,866 | 1,313,129 | 161,455 | 176,568 | 1,290,628 | 638,971 | 1,560,481 | 5,374,819 |
| \$30,000 under \$40,000 | 1,944,593 | 67,016,072 | 1,897,348 | 62,624,887 | 373,299 | 2,583,619 | 283,826 | 379,596 | 1,751,421 | 1,427,970 | 1,934,395 | 9,926,560 |
| \$40,000 under \$50,000 | 751,451 | 33,163,465 | 727,728 | 30,205,550 | 218,157 | 1,871,869 | 162,699 | 214,230 | 705,967 | 871,817 | 749,257 | 5,818,105 |
| \$50,000 under \$75,000 | 469,199 | 27,561,514 | 437,513 | 22,862,101 | 190,874 | 2,870,402 | 186,132 | 519,413 | 459,291 | 1,309,599 | 467,120 | 5,764,287 |
| \$75,000 under \$100,000 | 125,780 | 10,755,633 | 112,332 | 8,098,732 | 76,127 | 1,594,928 | 64,181 | 329,349 | 125,099 | 732,624 | 125,267 | 2,749,897 |
| \$100,000 under \$200,000 | 93,548 | 12,339,383 | 82,243 | 8,655,902 | 63,595 | 1,892,081 | 59,931 | 628,469 | 93,037 | 1,162,932 | 93,239 | 3,912,017 |
| \$200,000 under \$500,000 | 17,475 | 4,934,356 | 15,448 | 2,955,867 | 14,127 | 533,781 | 13,886 | 633,396 | 17,405 | 811,312 | 17,449 | 1,903,893 |
| \$500,000 under \$1,000,000 | 1,820 | 1,202,826 | 1,574 | 546,382 | 1,585 | 78,469 | 1,623 | 289,704 | 1,818 | 288,271 | 1,819 | 522,787 |
| \$1,000,000 or more | 592 | 1,198,579 | 510 | 351,315 | 551 | 104,804 | 561 | 436,750 | 591 | 305,710 | 592 | 564,581 |
| All returns, summary: | | | | | | | | | | | | |
| Under \$5,000 | 549,083 | -1,108,409 | 447,591 | 2,057,710 | 187,217 | -2,455,979 | 64,809 | 269,897 | 186,186 | -980,037 | 1,608 | 11,712 |
| \$5,000 under \$10,000 | 1,096,527 | 8,447,760 | 981,257 | 7,563,365 | 232,747 | 471,483 | 67,890 | 104,951 | 385,140 | 307,960 | 352,769 | 74,795 |
| \$10,000 under \$15,000 | 1,334,523 | 16,873,629 | 1,277,758 | 16,016,512 | 282,813 | 858,794 | 94,381 | 76,121 | 606,010 | -77,799 | 1,259,310 | 968,963 |
| \$15,000 under \$20,000 | 1,493,874 | 26,343,712 | 1,440,334 | 24,856,589 | 325,640 | 1,146,086 | 106,704 | 122,558 | 949,381 | 218,479 | 1,461,176 | 2,275,172 |
| \$20,000 or more | 6,820,871 | 242,726,256 | 6,617,309 | 216,871,161 | 1,599,793 | 14,399,181 | 1,076,065 | 3,760,330 | 5,834,050 | 7,697,586 | 6,780,753 | 41,056,356 |

Footnote(s) at end of table.

Individual Returns/1980

Table 2.3—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: | | | | | | | | | | | |
|---------------------------------------|---|------------------------------------|--------------------|--------------------|--|------------------|---|------------------|---|------------------|-------------------|-------------------|
| | Five | | | | | | | | | | | |
| | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total net profit less loss from business activities ¹ | | Sales of property net gain less loss ² | | All other income less loss ³ | | Total income tax | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| (100) | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) | (109) | (110) | (111) | |
| Total | 5,508,830 | 145,211,497 | 5,237,057 | 131,783,481 | 1,303,889 | 7,929,381 | 645,173 | 2,319,575 | 3,824,425 | 3,179,060 | 4,858,199 | 21,550,645 |
| No adjusted gross income | 44,284 | —1,668,414 | 20,897 | 289,646 | 40,944 | —1,451,484 | 16,430 | 145,480 | 31,993 | —652,057 | **787 | **13,817 |
| \$1 under \$1,000 | 30,520 | 15,428 | 27,528 | 31,772 | 4,560 | —10,908 | *1,689 | *98 | 6,012 | —5,534 | — | — |
| \$1,000 under \$2,000 | 43,889 | 64,200 | 40,788 | 95,466 | 7,025 | —16,698 | *4,464 | *—6,235 | 7,248 | —8,332 | ** | ** |
| \$2,000 under \$3,000 | 54,933 | 136,040 | 45,065 | 122,319 | 9,010 | —4,271 | 3,976 | 8,633 | 11,861 | —9,359 | *11 | *5 |
| \$3,000 under \$4,000 | 61,610 | 222,108 | 55,328 | 221,566 | 15,117 | 9,503 | 4,002 | 8,670 | 10,155 | —17,831 | *123 | *385 |
| \$4,000 under \$5,000 | 60,420 | 268,170 | 52,520 | 261,897 | 17,239 | —8,263 | 3,400 | 2,862 | 13,339 | 11,673 | *18 | *44 |
| \$5,000 under \$6,000 | 90,114 | 495,907 | 78,331 | 479,363 | 28,551 | 37,556 | 5,553 | 11,684 | 17,822 | —32,695 | **318 | **83 |
| \$6,000 under \$7,000 | 86,899 | 570,352 | 75,510 | 520,292 | 23,108 | 50,847 | 5,985 | 3,836 | 22,492 | —4,823 | ** | ** |
| \$7,000 under \$8,000 | 140,249 | 1,048,141 | 131,339 | 1,003,882 | 28,329 | 50,331 | 4,746 | 26,482 | 28,238 | —32,555 | *51 | *11 |
| \$8,000 under \$9,000 | 113,492 | 964,586 | 105,956 | 913,425 | 23,607 | 92,438 | 2,429 | 2,315 | 28,392 | —43,593 | 11,083 | 1,309 |
| \$9,000 under \$10,000 | 130,925 | 1,251,636 | 124,699 | 1,110,281 | 23,937 | 79,127 | 4,790 | 961 | 54,352 | 61,268 | 103,908 | 14,088 |
| \$10,000 under \$11,000 | 116,623 | 1,225,862 | 105,879 | 1,123,794 | 32,459 | 73,840 | 11,029 | 11,948 | 39,307 | 16,280 | 98,111 | 29,433 |
| \$11,000 under \$12,000 | 126,985 | 1,465,959 | 119,654 | 1,357,084 | 26,989 | 102,589 | 10,023 | 3,802 | 47,850 | 2,485 | 113,736 | 48,281 |
| \$12,000 under \$13,000 | 131,992 | 1,645,157 | 126,275 | 1,567,678 | 25,959 | 70,825 | 7,770 | 4,515 | 58,684 | 2,340 | 123,538 | 68,184 |
| \$13,000 under \$14,000 | 134,925 | 1,822,381 | 128,235 | 1,694,199 | 31,472 | 142,122 | 7,351 | 13,221 | 60,270 | —27,161 | 128,127 | 91,525 |
| \$14,000 under \$15,000 | 131,489 | 1,903,733 | 124,560 | 1,811,589 | 17,767 | 110,295 | 4,537 | 9,712 | 59,075 | —27,863 | 122,934 | 108,810 |
| \$15,000 under \$16,000 | 154,354 | 2,396,248 | 149,778 | 2,360,456 | 33,766 | 17,600 | 8,322 | 3,922 | 70,399 | 14,271 | 151,118 | 158,082 |
| \$16,000 under \$17,000 | 139,580 | 2,281,121 | 128,979 | 2,119,355 | 40,922 | 159,241 | 14,566 | 26,504 | 81,984 | —23,980 | 130,542 | 148,990 |
| \$17,000 under \$18,000 | 149,158 | 2,590,879 | 144,704 | 2,503,415 | 24,265 | 109,552 | 7,539 | 2,473 | 76,644 | —24,560 | 144,637 | 200,103 |
| \$18,000 under \$19,000 | 173,849 | 3,221,733 | 170,124 | 3,110,001 | 31,316 | 114,675 | 7,443 | 12,858 | 98,583 | —15,801 | 172,014 | 269,748 |
| \$19,000 under \$20,000 | 189,314 | 3,687,201 | 182,755 | 3,374,130 | 45,771 | 242,670 | 14,642 | 37,887 | 113,728 | 32,514 | 181,308 | 303,212 |
| \$20,000 under \$25,000 | 822,625 | 18,545,223 | 796,698 | 17,303,428 | 160,560 | 834,256 | 62,318 | 95,507 | 586,046 | 312,033 | 809,710 | 1,789,601 |
| \$25,000 under \$30,000 | 691,979 | 18,964,484 | 677,568 | 18,066,799 | 133,657 | 671,918 | 47,851 | 32,785 | 552,114 | 192,982 | 687,334 | 2,223,547 |
| \$30,000 under \$40,000 | 979,170 | 33,764,420 | 959,511 | 31,587,106 | 189,924 | 1,344,933 | 133,889 | 184,060 | 862,538 | 648,321 | 973,997 | 4,671,151 |
| \$40,000 under \$50,000 | 319,372 | 13,724,657 | 296,178 | 12,403,228 | 83,921 | 828,151 | 65,558 | 95,026 | 290,991 | 398,252 | 308,485 | 2,245,422 |
| \$50,000 under \$75,000 | 248,177 | 14,752,838 | 231,437 | 12,393,459 | 104,013 | 1,643,133 | 93,782 | 249,728 | 242,584 | 466,518 | 246,111 | 2,953,268 |
| \$75,000 under \$100,000 | 77,020 | 6,590,553 | 68,944 | 4,840,229 | 44,654 | 1,184,948 | 41,252 | 175,843 | 76,021 | 389,534 | 78,429 | 1,648,542 |
| \$100,000 under \$200,000 | 62,121 | 8,290,248 | 55,783 | 6,304,711 | 43,653 | 1,016,556 | 38,919 | 308,888 | 61,938 | 660,093 | 62,013 | 2,577,498 |
| \$200,000 under \$500,000 | 12,237 | 3,418,352 | 10,707 | 2,211,303 | 10,028 | 344,091 | 9,530 | 360,741 | 12,223 | 502,217 | 12,218 | 1,278,588 |
| \$500,000 under \$1,000,000 | 1,173 | 777,671 | 1,005 | 355,634 | 1,026 | 50,407 | 1,038 | 188,498 | 1,170 | 183,132 | 1,172 | 334,782 |
| \$1,000,000 or more | 372 | 774,623 | 322 | 245,974 | 340 | 39,602 | 350 | 296,872 | 372 | 192,175 | 372 | 372,148 |
| All returns, summary: | | | | | | | | | | | | |
| Under \$5,000 | 295,656 | —962,469 | 242,126 | 1,022,666 | 93,895 | —1,482,120 | 33,961 | —159,508 | 80,608 | —662,522 | 939 | 14,250 |
| \$5,000 under \$10,000 | 561,679 | 4,330,622 | 515,835 | 4,027,243 | 127,532 | 310,299 | 23,503 | 45,278 | 151,296 | —52,197 | 115,380 | 15,491 |
| \$10,000 under \$15,000 | 642,014 | 8,063,091 | 604,603 | 7,554,344 | 134,646 | 499,471 | 40,710 | 43,197 | 265,186 | —33,920 | 584,444 | 346,234 |
| \$15,000 under \$20,000 | 804,235 | 14,177,182 | 776,340 | 13,467,357 | 176,040 | 643,738 | 52,512 | 83,644 | 441,338 | —17,558 | 779,615 | 1,080,144 |
| \$20,000 or more | 3,205,246 | 119,603,070 | 3,098,153 | 105,711,872 | 771,776 | 7,957,995 | 494,487 | 1,987,948 | 2,685,997 | 3,945,256 | 3,177,841 | 20,084,526 |

Footnote(s) at end of table.

Table 2.3—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: | | | | | | | | | | | | |
|-------------------------------|---|--|------------------------------------|--------------------|-------------------|--|------------------|---|------------------|---|------------------|-------------------|-------------------|
| | Six or more | | | | | | | | | | | | |
| | Number of returns | Number of exemptions other than age or blindness | Adjusted gross income less deficit | Salaries and wages | | Total net profit less loss from business activities ¹ | | Sales of property net gain less loss ² | | All other income less loss ³ | | Total income tax | |
| | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | (121) | (122) | (123) | (124) | |
| Total | 3,440,444 | 22,742,306 | 85,785,176 | 3,256,523 | 78,084,559 | 732,700 | 4,476,538 | 357,282 | 1,636,937 | 1,930,750 | 1,587,141 | 2,746,763 | 11,449,349 |
| No adjusted gross income | 39,567 | 261,569 | -1,143,556 | 15,961 | 203,687 | 37,301 | -1,085,862 | 14,377 | 148,015 | 28,844 | -409,397 | 885 | 7,974 |
| \$1 under \$1,000 | 13,769 | 93,972 | 6,085 | 11,636 | 26,765 | 2,915 | -19,227 | 1,041 | 2,278 | 2,159 | -3,731 | - | - |
| \$1,000 under \$2,000 | 19,140 | 125,630 | 28,477 | 17,716 | 41,548 | 4,337 | -11,247 | 288 | 6,502 | 6,502 | -3,974 | *24 | *34 |
| \$2,000 under \$3,000 | 42,830 | 297,773 | 112,073 | 36,493 | 100,548 | 4,175 | -7,932 | 807 | 3,293 | 9,381 | 16,165 | *406 | *643 |
| \$3,000 under \$4,000 | 27,460 | 176,648 | 98,228 | 22,498 | 86,873 | 9,989 | 10,957 | 3,661 | 6,117 | 6,830 | -5,720 | *109 | *773 |
| \$4,000 under \$5,000 | 61,791 | 406,658 | 280,860 | 54,181 | 250,849 | 13,704 | 32,538 | 3,429 | 1,337 | 13,646 | -3,865 | - | - |
| \$5,000 under \$6,000 | 55,979 | 383,241 | 305,548 | 48,225 | 288,064 | 13,837 | 46,214 | 4,065 | 9,136 | 6,884 | -37,866 | *16 | *85 |
| \$6,000 under \$7,000 | 74,665 | 493,717 | 485,076 | 68,102 | 445,723 | 10,408 | 48,733 | 1,893 | 10,211 | 10,211 | -8,665 | - | - |
| \$7,000 under \$8,000 | 75,448 | 505,931 | 563,034 | 73,646 | 548,323 | 9,353 | 13,027 | 1,662 | 452 | 6,619 | 1,232 | *1,677 | *658 |
| \$8,000 under \$9,000 | 89,668 | 593,144 | 767,802 | 84,251 | 689,817 | 15,978 | 68,917 | 5,297 | 14,712 | 18,879 | 9,915 | *4,255 | *259 |
| \$9,000 under \$10,000 | 97,665 | 649,507 | 924,415 | 95,379 | 886,242 | 11,178 | 32,761 | 4,561 | 2,522 | 32,069 | 2,889 | 22,430 | 1,660 |
| \$10,000 under \$11,000 | 86,954 | 603,088 | 908,922 | 81,998 | 860,965 | 14,505 | 73,394 | 2,140 | 5,526 | 20,028 | -30,962 | 49,385 | 7,989 |
| \$11,000 under \$12,000 | 103,019 | 686,841 | 1,181,748 | 98,253 | 1,127,836 | 14,193 | 43,758 | 4,816 | 5,839 | 24,180 | 4,315 | 85,397 | 20,284 |
| \$12,000 under \$13,000 | 99,472 | 661,551 | 1,241,255 | 95,429 | 1,174,958 | 17,806 | 62,612 | 4,643 | 19,040 | 28,337 | -15,356 | 84,329 | 26,026 |
| \$13,000 under \$14,000 | 102,968 | 679,246 | 1,392,091 | 96,469 | 1,293,461 | 15,954 | 94,755 | 2,703 | 2,217 | 33,089 | 1,658 | 88,201 | 44,327 |
| \$14,000 under \$15,000 | 117,891 | 779,506 | 1,704,689 | 112,743 | 1,628,432 | 19,090 | 78,495 | 9,408 | 14,525 | 45,837 | -16,763 | 112,175 | 70,556 |
| \$15,000 under \$16,000 | 86,642 | 570,335 | 1,339,655 | 83,176 | 1,262,592 | 19,638 | 46,416 | 5,772 | 996 | 32,731 | 29,650 | 82,894 | 62,879 |
| \$16,000 under \$17,000 | 98,273 | 663,877 | 1,623,091 | 95,029 | 1,529,267 | 14,529 | 80,530 | 8,486 | 8,829 | 29,617 | 4,465 | 95,169 | 91,367 |
| \$17,000 under \$18,000 | 110,435 | 736,822 | 1,926,209 | 105,768 | 1,827,702 | 21,058 | 75,609 | 7,353 | 9,889 | 56,056 | 13,009 | 106,036 | 111,937 |
| \$18,000 under \$19,000 | 117,383 | 779,224 | 2,169,780 | 114,014 | 2,026,205 | 18,904 | 119,803 | 3,479 | 4,523 | 49,927 | 19,249 | 114,191 | 144,693 |
| \$19,000 under \$20,000 | 123,100 | 831,487 | 2,398,944 | 119,778 | 2,284,702 | 21,603 | 99,033 | 7,788 | 9,357 | 63,270 | 5,851 | 120,149 | 184,987 |
| \$20,000 under \$25,000 | 498,073 | 3,290,092 | 11,222,240 | 482,436 | 10,619,226 | 85,685 | 448,922 | 28,848 | 56,698 | 306,682 | 97,393 | 491,516 | 928,904 |
| \$25,000 under \$30,000 | 391,072 | 2,588,967 | 10,736,461 | 381,998 | 10,196,168 | 70,237 | 369,479 | 25,714 | 19,815 | 292,782 | 150,999 | 387,382 | 1,102,010 |
| \$30,000 under \$40,000 | 480,625 | 3,105,982 | 16,518,112 | 467,575 | 15,375,739 | 94,193 | 759,173 | 68,806 | 124,923 | 399,346 | 258,277 | 476,021 | 2,061,228 |
| \$40,000 under \$50,000 | 202,338 | 1,318,043 | 8,931,120 | 190,948 | 8,020,725 | 55,616 | 670,011 | 39,462 | 55,984 | 188,381 | 184,400 | 201,027 | 1,359,146 |
| \$50,000 under \$75,000 | 134,660 | 872,290 | 7,945,650 | 123,537 | 6,542,620 | 59,045 | 925,238 | 45,794 | 191,288 | 130,515 | 286,505 | 133,450 | 1,514,628 |
| \$75,000 under \$100,000 | 39,962 | 261,588 | 3,410,989 | 35,771 | 2,738,093 | 22,079 | 454,877 | 18,975 | 104,603 | 38,676 | 113,416 | 39,794 | 801,598 |
| \$100,000 under \$200,000 | 40,400 | 265,057 | 5,335,354 | 35,464 | 4,045,372 | 27,891 | 699,243 | 24,793 | 267,836 | 40,120 | 322,903 | 40,362 | 1,605,920 |
| \$200,000 under \$500,000 | 8,054 | 52,965 | 2,221,490 | 7,056 | 1,499,932 | 6,486 | 198,666 | 6,402 | 200,139 | 8,014 | 321,552 | 8,042 | 807,733 |
| \$500,000 under \$1,000,000 | 864 | 5,736 | 571,249 | 758 | 291,727 | 754 | 19,448 | 759 | 129,340 | 861 | 130,734 | 864 | 238,444 |
| \$1,000,000 or more | 277 | 1,819 | 578,087 | 235 | 170,397 | 259 | 42,554 | 260 | 216,272 | 277 | 148,864 | 277 | 272,607 |
| All returns, summary: | | | | | | | | | | | | | |
| Under \$5,000 | 204,557 | 1,362,250 | -617,834 | 158,485 | 710,270 | 72,421 | -1,080,774 | 23,403 | 163,192 | 67,362 | -410,521 | 1,424 | 9,424 |
| \$5,000 under \$10,000 | 393,425 | 2,625,540 | 3,045,875 | 369,603 | 2,858,169 | 60,754 | 194,094 | 17,478 | 26,107 | 74,662 | -32,495 | 28,678 | 2,662 |
| \$10,000 under \$15,000 | 510,304 | 3,410,232 | 6,428,705 | 484,892 | 6,085,653 | 81,548 | 353,015 | 23,710 | 47,147 | 151,471 | -57,109 | 419,487 | 169,182 |
| \$15,000 under \$20,000 | 535,833 | 3,581,745 | 9,457,679 | 517,765 | 8,930,469 | 95,732 | 421,391 | 32,878 | 33,594 | 231,601 | 72,225 | 518,439 | 575,863 |
| \$20,000 or more | 1,796,325 | 11,762,539 | 67,470,750 | 1,725,778 | 59,499,999 | 422,245 | 4,568,812 | 259,813 | 1,366,898 | 1,405,654 | 2,015,041 | 1,778,735 | 10,692,217 |

¹ Estimate should be used with caution because of the small number of sample returns on which it is based.

² *Data combined to avoid disclosure of information for specific taxpayers.

³ Consists of business and profession, farm, partnership, and Small Business Corporation net profit less loss.

⁴ Consists of gain less loss from sales of capital assets, and gain less loss from sales of property other than capital assets.

⁵ Consists of dividends in adjusted gross income, interest received, rent, royalty, estate or trust net income less loss, pensions and annuities in adjusted gross income, State income tax refunds, alimony, unemployment compensation in adjusted gross income, and other income less loss, less statutory adjustments.

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

Table 2.4—Exemptions by Type and Marital Status

[All figures are estimates based on samples]

| Type of exemption | All returns | Joint returns of husbands and wives | Separate returns of husbands and wives | | | Returns of heads of households | Returns of surviving spouses | Returns of single persons |
|---|-------------|-------------------------------------|--|---------------|-------------------|--------------------------------|------------------------------|---------------------------|
| | | | Total | Spouse filing | Spouse not filing | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Number of returns | | | | | | | | |
| Total returns | 93,902,469 | 45,243,211 | 1,699,165 | 1,628,780 | 70,385 | 7,691,103 | 125,646 | 39,143,344 |
| Returns with exemptions for: | | | | | | | | |
| Age 65 or over | 8,994,420 | 5,129,414 | 100,432 | 96,683 | *3,749 | 136,285 | *2,898 | 3,625,391 |
| Blindness | 182,404 | 104,726 | *2,192 | *1,657 | *535 | *3,356 | — | 72,130 |
| Dependents: | | | | | | | | |
| Total | 37,702,895 | 28,322,683 | 543,381 | 518,652 | 24,729 | 7,103,175 | 125,646 | 1,608,010 |
| Children at home | 35,486,686 | 27,599,109 | 477,159 | 452,430 | 24,729 | 6,523,081 | 125,646 | 761,691 |
| Children away from home | 1,414,527 | 846,497 | 48,180 | 48,180 | — | 125,680 | *519 | 593,651 |
| Parents | 1,495,502 | 839,965 | 6,810 | 6,810 | — | 518,965 | † | 129,761 |
| Other | 1,206,442 | 591,674 | 29,240 | 29,240 | — | 417,452 | *3,450 | 164,626 |
| Returns with exemptions for other than age or blindness, total | | | | | | | | |
| | 93,902,469 | 45,243,211 | 1,699,165 | 1,628,780 | 70,385 | 7,691,103 | 125,646 | 39,143,344 |
| Number of exemptions | | | | | | | | |
| Total exemptions | 227,925,098 | 158,991,734 | 2,821,809 | 2,610,681 | 211,128 | 20,479,330 | 360,294 | 45,271,931 |
| Exemptions for taxpayers (and spouse) | 139,216,722 | 90,486,422 | 1,769,550 | 1,628,780 | 140,770 | 7,691,760 | 125,646 | 39,143,344 |
| Exemptions for age 65 or over | 11,947,188 | 7,979,380 | 103,214 | 96,683 | 6,531 | 136,285 | 2,898 | 3,625,391 |
| Exemptions for blindness | 185,138 | 107,460 | 2,192 | 1,657 | 535 | 3,356 | — | 72,130 |
| Exemptions for dependents: | | | | | | | | |
| Total | 76,676,070 | 60,418,472 | 946,853 | 883,561 | 63,292 | 12,647,929 | 231,750 | 2,431,066 |
| Children at home | 71,217,332 | 57,679,945 | 823,742 | 760,450 | 63,292 | 11,344,133 | 227,780 | 1,141,732 |
| Children away from home | 2,190,345 | 1,003,487 | 75,254 | 75,254 | — | 195,779 | 519 | 915,306 |
| Parents | 1,669,234 | 947,462 | 10,626 | 10,626 | — | 559,648 | † | 151,497 |
| Other | 1,599,159 | 787,578 | 37,231 | 37,231 | — | 548,369 | 3,450 | 222,531 |
| Other than age or blindness, total | | | | | | | | |
| | 215,892,792 | 150,904,894 | 2,716,403 | 2,512,341 | 204,062 | 20,339,689 | 357,396 | 41,574,410 |
| Number of returns by marital status: | | | | | | | | |
| One | 39,233,390 | — | 1,110,128 | 1,110,128 | — | 587,928 | — | 37,535,334 |
| Two: | | | | | | | | |
| Taxpayer (and spouse) | 39,047,531 | 33,841,056 | 361,147 | 269,835 | 91,312 | 3,791,053 | 60,471 | 993,804 |
| Dependents | 5,115,163 | — | 269,835 | 269,835 | — | 3,791,053 | 60,471 | 993,804 |
| Three: | | | | | | | | |
| Taxpayer (and spouse) | 22,060,515 | 19,418,842 | 186,459 | 171,479 | 14,980 | 1,947,278 | 38,002 | 469,934 |
| Dependents | 14,970,225 | 9,709,421 | 350,448 | 342,958 | 7,490 | 3,894,484 | 76,004 | 939,868 |
| Four: | | | | | | | | |
| Taxpayer (and spouse) | 21,619,844 | 20,636,918 | 60,192 | 48,444 | 11,748 | 811,221 | 16,053 | 95,460 |
| Dependents | 23,559,668 | 20,636,918 | 157,080 | 145,332 | 11,748 | 2,431,131 | 48,159 | 286,380 |
| Five: | | | | | | | | |
| Taxpayer (and spouse) | 10,598,184 | 10,171,862 | 27,232 | 20,386 | 6,846 | 353,541 | 8,872 | 36,677 |
| Dependents | 16,945,966 | 15,257,793 | 91,813 | 81,544 | 10,269 | 1,414,164 | 35,488 | 146,708 |
| Six or more: | | | | | | | | |
| Taxpayer (and spouse) | 6,657,258 | 6,417,744 | 24,392 | 8,508 | 15,884 | 200,739 | 2,248 | 12,135 |
| Dependents | 16,085,048 | 14,814,340 | 77,677 | 43,892 | 33,785 | 1,117,097 | 11,628 | 64,306 |

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

†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.

Table 2.5—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income

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

| Size of adjusted gross income | Number of returns | Adjusted gross income less deficit | Exemptions | | Salaries and wages | | Total net profit less loss from business activities ¹ | | Sales of capital assets net gain less loss | | Sales of property other than capital assets net gain less loss | |
|---------------------------------|-------------------|------------------------------------|----------------------------|---|--------------------|-------------------|--|------------------|--|------------------|--|----------------|
| | | | Total number of exemptions | Number of exemptions for age 65 or over | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | | | | | | | | | | | | |
| All returns, total | 8,994,420 | 154,938,400 | 26,721,322 | 11,847,168 | 3,560,113 | 38,904,251 | 1,561,073 | 7,119,780 | 2,300,080 | 6,298,475 | 152,126 | 143,758 |
| No adjusted gross income | 60,098 | —1,063,984 | 183,199 | 79,988 | 8,918 | 88,540 | 43,597 | —976,720 | 18,858 | 150,787 | 6,016 | —46,070 |
| \$1 under \$1,000 | 133,474 | 67,312 | 164,514 | 41,683 | 41,683 | 22,919 | 35,910 | —4,207 | 10,228 | —1,932 | *2,135 | *35 |
| \$1,000 under \$2,000 | 153,155 | 233,960 | 431,407 | 196,940 | 59,790 | 96,259 | 43,857 | 9,165 | 12,708 | 11,986 | *711 | *44 |
| \$2,000 under \$3,000 | 222,689 | 556,219 | 629,507 | 283,412 | 97,950 | 208,130 | 48,200 | 30,712 | 18,192 | —5,297 | *2,947 | *1,728 |
| \$3,000 under \$4,000 | 355,539 | 1,259,136 | 974,742 | 451,484 | 141,049 | 403,263 | 57,312 | —842 | 32,777 | 21,265 | *1,432 | *802 |
| \$4,000 under \$5,000 | 535,918 | 2,428,369 | 1,392,028 | 639,907 | 208,594 | 719,372 | 59,093 | 69,435 | 71,217 | 32,682 | *5,716 | *9,372 |
| \$5,000 under \$6,000 | 603,568 | 3,316,449 | 1,596,565 | 723,555 | 210,292 | 830,579 | 57,609 | 85,000 | 54,223 | 17,775 | *2,145 | *3,370 |
| \$6,000 under \$7,000 | 607,302 | 3,949,144 | 1,671,360 | 752,058 | 192,110 | 858,373 | 35,293 | 35,293 | 101,123 | 100,281 | *6,352 | *4,986 |
| \$7,000 under \$8,000 | 558,730 | 4,201,093 | 1,617,487 | 728,835 | 192,618 | 879,814 | 66,864 | 99,548 | 88,480 | 39,801 | *6,319 | *569 |
| \$8,000 under \$9,000 | 510,984 | 4,331,245 | 1,521,529 | 683,168 | 157,644 | 758,599 | 64,562 | 115,676 | 74,577 | 74,969 | *9,971 | *3,063 |
| \$9,000 under \$10,000 | 439,697 | 4,175,618 | 1,281,333 | 584,801 | 143,698 | 792,896 | 44,796 | 115,727 | 93,386 | 40,205 | *3,147 | *3,938 |
| \$10,000 under \$11,000 | 441,751 | 4,646,858 | 1,297,588 | 590,582 | 178,569 | 1,053,059 | 49,517 | 85,230 | 71,795 | 52,879 | *6,796 | *2,673 |
| \$11,000 under \$12,000 | 397,498 | 4,563,785 | 1,210,406 | 532,561 | 156,890 | 1,128,956 | 48,398 | 66,297 | 96,680 | 90,615 | 5,743 | 5,041 |
| \$12,000 under \$13,000 | 321,677 | 4,022,701 | 949,604 | 423,148 | 120,615 | 850,207 | 88,937 | 50,806 | 88,937 | 73,181 | *6,293 | *7,792 |
| \$13,000 under \$14,000 | 340,765 | 4,601,973 | 1,040,996 | 450,444 | 140,484 | 1,118,374 | 47,234 | 105,644 | 82,942 | 157,630 | *5,469 | *9,392 |
| \$14,000 under \$15,000 | 245,378 | 3,557,522 | 745,016 | 328,236 | 94,879 | 890,146 | 39,192 | 47,157 | 70,082 | 70,390 | — | — |
| \$15,000 under \$16,000 | 258,162 | 3,999,670 | 828,358 | 360,444 | 116,440 | 1,095,483 | 31,032 | 75,099 | 71,572 | 167,753 | 8,586 | 437 |
| \$16,000 under \$17,000 | 187,412 | 3,250,040 | 603,334 | 261,776 | 76,176 | 798,498 | 27,908 | 58,043 | 60,660 | 100,640 | *2,848 | *6,667 |
| \$17,000 under \$18,000 | 187,670 | 3,452,176 | 606,134 | 266,977 | 78,358 | 904,661 | 26,168 | 71,541 | 47,225 | 132,848 | *1,638 | *2,251 |
| \$18,000 under \$19,000 | 153,550 | 2,839,432 | 465,692 | 202,402 | 71,948 | 949,738 | 25,982 | 75,499 | 43,623 | 53,265 | *3,063 | *5,741 |
| \$19,000 under \$20,000 | 177,112 | 3,453,206 | 555,432 | 239,198 | 78,169 | 845,190 | 26,220 | 113,404 | 53,032 | 122,829 | *438 | *5,909 |
| \$20,000 under \$25,000 | 618,409 | 13,799,246 | 1,948,310 | 851,968 | 264,324 | 3,663,765 | 130,417 | 463,577 | 245,809 | 451,344 | 14,752 | 28,078 |
| \$25,000 under \$30,000 | 407,834 | 11,165,006 | 1,323,355 | 565,842 | 199,031 | 3,583,836 | 84,185 | 384,854 | 163,223 | 322,077 | 7,677 | 22,590 |
| \$30,000 under \$40,000 | 443,017 | 15,105,334 | 1,407,859 | 597,078 | 211,039 | 4,128,186 | 118,704 | 905,750 | 502,350 | 14,540 | 35,226 | 35,226 |
| \$40,000 under \$50,000 | 199,213 | 8,866,573 | 679,986 | 284,916 | 112,782 | 2,863,070 | 63,607 | 678,156 | 112,994 | 347,139 | 7,364 | 9,884 |
| \$50,000 under \$75,000 | 224,496 | 13,485,723 | 747,565 | 322,669 | 102,560 | 2,958,974 | 92,967 | 1,183,806 | 158,070 | 918,847 | 10,245 | 7,529 |
| \$75,000 under \$100,000 | 77,699 | 6,724,386 | 267,697 | 115,695 | 39,650 | 1,508,679 | 44,127 | 839,017 | 61,310 | 575,746 | 4,607 | 9,298 |
| \$100,000 under \$200,000 | 82,187 | 11,012,222 | 281,364 | 120,334 | 46,041 | 2,644,818 | 47,511 | 1,261,980 | 67,499 | 1,020,963 | 4,760 | 7,156 |
| \$200,000 under \$500,000 | 24,041 | 6,951,113 | 83,821 | 36,336 | 14,443 | 1,587,592 | 15,754 | 559,048 | 21,041 | 1,004,234 | 2,178 | 16,101 |
| \$500,000 under \$1,000,000 | 3,828 | 2,584,497 | 13,091 | 5,623 | 2,365 | 415,387 | 2,825 | 185,654 | 3,488 | 524,657 | 532 | 3,116 |
| \$1,000,000 or more | 1,567 | 3,402,373 | 2,277 | 984 | 984 | 226,888 | 1,200 | 269,680 | 1,466 | 1,079,333 | 326 | 6,548 |
| Taxable returns, total | 7,018,911 | 147,045,185 | 20,581,644 | 9,112,680 | 2,767,684 | 36,320,172 | 1,146,770 | 7,726,882 | 2,035,630 | 8,101,236 | 121,662 | 176,430 |
| No adjusted gross income | 843 | —80,943 | 2,874 | 1,106 | **504 | **25,489 | **838 | —183,925 | 757 | 90,388 | 214 | 3,162 |
| \$1 under \$1,000 | — | — | — | — | — | — | — | — | — | — | — | — |
| \$1,000 under \$2,000 | *58 | *85 | *174 | *59 | ** | ** | ** | ** | ** | *3,774 | — | — |
| \$2,000 under \$3,000 | — | — | — | — | — | — | — | — | — | — | — | — |
| \$3,000 under \$4,000 | *824 | *1,648 | *824 | *824 | — | — | — | *824 | *2,176 | — | — | — |
| \$4,000 under \$5,000 | 232,427 | 1,077,696 | 464,854 | 232,427 | 78,079 | 289,552 | 8,605 | 18,754 | 19,665 | 10,229 | *2,197 | *8,032 |
| \$5,000 under \$6,000 | 326,770 | 1,790,579 | 660,381 | 327,120 | 68,542 | 276,284 | 16,214 | 25,625 | 24,867 | 6,611 | — | — |
| \$6,000 under \$7,000 | 373,745 | 2,443,306 | 822,484 | 373,797 | 98,742 | 441,250 | 25,809 | 39,122 | 61,559 | 38,122 | *107 | *346 |
| \$7,000 under \$8,000 | 439,190 | 3,324,012 | 1,167,729 | 527,515 | 150,794 | 732,926 | 48,411 | 88,411 | 67,623 | 68,771 | *1,594 | *1,699 |
| \$8,000 under \$9,000 | 473,220 | 4,015,668 | 1,373,890 | 617,889 | 137,429 | 696,776 | 58,392 | 99,411 | 66,665 | 70,910 | *9,971 | *3,063 |
| \$9,000 under \$10,000 | 415,419 | 3,946,729 | 1,203,391 | 549,651 | 140,437 | 775,321 | 40,689 | 91,535 | 92,927 | 40,068 | *2,415 | *5,896 |
| \$10,000 under \$11,000 | 425,999 | 4,483,258 | 1,257,195 | 571,480 | 176,961 | 1,039,852 | 46,973 | 87,979 | 66,856 | 48,837 | *6,523 | *3,112 |
| \$11,000 under \$12,000 | 393,672 | 4,520,322 | 1,197,663 | 528,271 | 156,427 | 1,127,186 | 47,009 | 64,008 | 95,386 | 87,910 | 5,290 | 4,709 |
| \$12,000 under \$13,000 | 314,799 | 3,935,888 | 924,344 | 412,476 | 119,781 | 848,567 | 47,757 | 91,163 | 70,509 | 87,072 | *4,754 | *6,037 |
| \$13,000 under \$14,000 | 331,612 | 4,477,940 | 1,011,955 | 438,846 | 138,631 | 1,090,493 | 43,370 | 92,173 | 80,369 | 149,859 | *5,469 | *9,392 |
| \$14,000 under \$15,000 | 240,796 | 3,490,992 | 726,911 | 319,523 | 92,738 | 879,441 | 36,800 | 39,137 | 69,679 | 69,679 | — | — |
| \$15,000 under \$16,000 | 253,969 | 3,934,335 | 811,189 | 352,887 | 114,764 | 1,074,253 | 30,619 | 71,387 | 69,907 | 172,139 | *8,563 | *415 |
| \$16,000 under \$17,000 | 195,600 | 3,220,008 | 597,131 | 259,201 | 75,081 | 771,774 | 26,841 | 76,249 | 57,628 | 97,033 | *2,838 | *5,262 |
| \$17,000 under \$18,000 | 197,586 | 3,450,706 | 605,882 | 266,893 | 78,274 | 903,450 | 26,084 | 71,391 | 47,188 | 132,922 | *1,638 | *2,251 |
| \$18,000 under \$19,000 | 153,550 | 2,839,432 | 465,692 | 202,402 | 71,948 | 949,738 | 25,982 | 75,499 | 43,623 | 53,265 | *3,063 | *5,741 |
| \$19,000 under \$20,000 | 176,842 | 3,448,027 | 554,606 | 238,912 | 77,899 | 844,248 | 25,950 | 123,822 | 52,778 | 121,623 | *438 | *5,909 |
| \$20,000 under \$25,000 | 613,898 | 13,696,830 | 1,935,672 | 847,028 | 263,226 | 3,624,084 | 127,983 | 518,421 | 241,752 | 448,088 | 14,752 | 28,078 |
| \$25,000 under \$30,000 | 406,177 | 11,118,118 | 1,319,954 | 564,164 | 199,019 | 3,593,296 | 84,119 | 385,278 | 163,157 | 322,062 | 7,656 | 22,338 |
| \$30,000 under \$40,000 | 441,857 | 15,066,052 | 1,405,496 | 595,916 | 209,880 | 4,125,137 | 118,665 | 906,893 | 220,114 | 528,761 | 14,540 | 35,226 |
| \$40,000 under \$50,000 | 197,902 | 8,813,572 | 676,905 | 283,605 | 112,764 | 2,881,293 | 62,296 | 677,770 | 112,994 | 347,139 | 6,668 | 7,367 |
| \$50,000 under \$75,000 | 223,078 | 13,395,174 | 742,974 | 320,677 | 102,363 | 2,950,618 | 92,690 | 1,193,082 | 157,200 | 908,165 | 10,185 | 7,616 |
| \$75,000 under \$100,000 | 77,652 | 6,720,506 | 267,693 | 115,648 | 39,650 | 1,508,679 | 44,090 | 842,326 | 61,287 | 575,706 | 4,607 | 9,298 |
| \$100,000 under \$200,000 | 82,012 | 10,969,878 | 280,928 | 120,158 | 45,969 | 2,643,106 | 47,497 | 1,263,026 | 67,498 | 1,020,962 | 4,778 | 7,154 |
| \$200,000 under \$500,000 | **27,851 | **9,530,056 | **96,856 | **41,935 | **16,801 | **2,002,663 | **18,566 | **745,309 | **25,978 | **2,607,506 | **3,033 | **25,105 |
| \$500,000 under \$1,000,000 | — | — | — | — | — | — | — | — | — | — | — | — |
| \$1,000,000 or more | 1,563 | 3,393,834 | 5,263 | 2,271 | 981 | 224,699 | 1,197 | 266,861 | — | — | — | — |
| Total nontaxable returns | 1,975,509 | 7,893,215 | 6,139,678 | 2,734,488 | 792,429 | 2,584,080 | 414,303 | —607,102 | 264,450 | 197,238 | 30,458 | —32,672 |
| All returns, summary: | | | | | | | | | | | | |
| Under \$5,000 | 1,460,873 | 3,481,012 | 3,972,162 | 1,816,245 | 557,984 | 1,538,484 | 287,578 | —872,457 | 163,980 | 209,490 | 16,306 | —34,900 |
| \$5,000 under \$10,000 | 2,720,281 | 19,973,550 | 7,688,274 | 3,472,417 | 896,362 | 4,120,261 | 299,741 | 451,244 | 411,789 | 279,031 | 27,934 | 9,800 |
| \$10,000 under \$15,000 | 1,747,069 | 21,392,840 | 5,24 | | | | | | | | | |

Table 2.5—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

| Size of adjusted gross income | Domestic and foreign dividends received | | | | Interest received | | Pensions and annuities | | | | Rent net income less loss | | Royalty net income less loss | |
|-------------------------------|---|-------------------|--------------------------|-------------------|-------------------|-------------------|------------------------|-------------------|--------------------------|-------------------|---------------------------|------------------|------------------------------|------------------|
| | Total | | In adjusted gross income | | Number of returns | Amount | 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 | | | | |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) |
| All returns, total | 3,801,764 | 20,146,506 | 3,292,281 | 19,660,826 | 8,117,942 | 47,945,320 | 4,452,092 | 26,311,536 | 4,376,554 | 24,757,236 | 1,704,519 | 5,336,104 | 282,714 | 1,831,614 |
| No adjusted gross income | 9,464 | 64,765 | 7,605 | 63,664 | 39,743 | 159,428 | 13,392 | 41,272 | 13,001 | 31,558 | 27,348 | -75,806 | 3,036 | 9,526 |
| \$1 under \$1,000 | 14,220 | 5,571 | 14,220 | 4,316 | 81,270 | 45,125 | 18,192 | 52,169 | 15,901 | 15,322 | 14,688 | -8,215 | *2,092 | *198 |
| \$1,000 under \$2,000 | 25,995 | 14,484 | 20,646 | 12,081 | 102,997 | 122,172 | 33,905 | 32,677 | 32,041 | 24,572 | 18,028 | 14,417 | *2,677 | *502 |
| \$2,000 under \$3,000 | 35,324 | 16,937 | 27,957 | 13,614 | 161,679 | 196,767 | 63,261 | 123,178 | 57,849 | 92,490 | 28,666 | 14,026 | *2,023 | *646 |
| \$3,000 under \$4,000 | 57,560 | 62,224 | 47,930 | 56,768 | 296,398 | 530,018 | 122,994 | 287,915 | 113,190 | 229,648 | 65,103 | 15,966 | *6,081 | *3,632 |
| \$4,000 under \$5,000 | 130,183 | 121,638 | 110,030 | 108,418 | 433,587 | 966,716 | 213,860 | 559,347 | 208,983 | 506,887 | 77,000 | -27,777 | *12,017 | *14,041 |
| \$5,000 under \$6,000 | 169,388 | 149,626 | 131,710 | 132,786 | 517,946 | 1,356,981 | 265,799 | 826,927 | 262,278 | 779,019 | 87,355 | 102,892 | *6,144 | *1,270 |
| \$6,000 under \$7,000 | 194,795 | 254,527 | 165,144 | 233,413 | 1,601,867 | 534,435 | 307,147 | 1,042,858 | 304,635 | 986,835 | 99,155 | 126,969 | *8,053 | *13,943 |
| \$7,000 under \$8,000 | 198,105 | 242,811 | 159,915 | 221,177 | 500,868 | 1,611,092 | 331,378 | 1,410,803 | 328,838 | 1,283,787 | 80,587 | 98,554 | 8,072 | 10,201 |
| \$8,000 under \$9,000 | 177,552 | 224,233 | 149,476 | 203,676 | 471,646 | 1,671,496 | 302,259 | 1,367,428 | 301,001 | 1,319,140 | 71,909 | 161,638 | *7,748 | *21,805 |
| \$9,000 under \$10,000 | 186,136 | 303,290 | 162,126 | 282,261 | 409,599 | 1,666,736 | 242,685 | 1,156,058 | 238,574 | 1,130,870 | 78,129 | 147,333 | *12,671 | *14,875 |
| \$10,000 under \$11,000 | 165,529 | 327,643 | 132,404 | 308,704 | 407,067 | 1,723,187 | 277,500 | 1,327,181 | 273,768 | 1,239,617 | 67,338 | 178,128 | *9,672 | *19,494 |
| \$11,000 under \$12,000 | 172,996 | 341,037 | 150,026 | 318,358 | 366,238 | 1,596,108 | 213,567 | 1,176,174 | 213,567 | 1,143,339 | 65,051 | 184,683 | 7,767 | 15,684 |
| \$12,000 under \$13,000 | 123,364 | 233,808 | 107,996 | 218,072 | 303,685 | 1,539,568 | 181,582 | 1,078,582 | 177,806 | 1,027,124 | 67,024 | 165,966 | 8,650 | 17,044 |
| \$13,000 under \$14,000 | 149,627 | 307,229 | 130,141 | 289,420 | 314,015 | 1,699,950 | 187,920 | 1,173,584 | 187,619 | 1,096,766 | 57,450 | 120,456 | 9,307 | 9,178 |
| \$14,000 under \$15,000 | 106,211 | 201,237 | 93,881 | 188,106 | 220,535 | 1,382,225 | 132,186 | 840,304 | 130,078 | 815,252 | 42,373 | 131,282 | *7,891 | *22,227 |
| \$15,000 under \$16,000 | 118,654 | 301,368 | 107,179 | 285,430 | 236,062 | 1,220,026 | 157,634 | 1,063,077 | 154,905 | 1,017,943 | 44,948 | 98,889 | *5,578 | *29,578 |
| \$16,000 under \$17,000 | 94,165 | 200,316 | 77,152 | 189,429 | 167,188 | 1,177,672 | 114,641 | 815,322 | 114,232 | 770,614 | 36,814 | 126,543 | *7,947 | *13,046 |
| \$17,000 under \$18,000 | 94,586 | 224,810 | 80,126 | 211,642 | 167,514 | 1,302,335 | 110,046 | 728,717 | 108,298 | 709,417 | 27,064 | 104,928 | *2,942 | *8,791 |
| \$18,000 under \$19,000 | 70,845 | 188,949 | 59,019 | 178,725 | 148,303 | 903,856 | 88,750 | 629,906 | 86,015 | 602,331 | 31,408 | 74,173 | *4,423 | *22,841 |
| \$19,000 under \$20,000 | 87,191 | 227,098 | 75,761 | 215,090 | 171,124 | 1,181,810 | 109,653 | 783,946 | 109,415 | 675,099 | 42,060 | 159,628 | *2,403 | *203 |
| \$20,000 under \$25,000 | 367,250 | 1,279,958 | 326,774 | 1,228,476 | 598,433 | 4,716,800 | 328,857 | 2,770,870 | 320,335 | 2,549,512 | 128,760 | 409,819 | 34,339 | 161,385 |
| \$25,000 under \$30,000 | 233,650 | 876,892 | 303,726 | 844,261 | 397,513 | 3,569,429 | 184,261 | 1,944,193 | 184,503 | 1,864,225 | 106,534 | 439,733 | 18,937 | 101,656 |
| \$30,000 under \$40,000 | 310,011 | 2,422,460 | 275,761 | 2,378,391 | 426,024 | 4,364,158 | 212,043 | 1,947,030 | 207,337 | 1,873,978 | 126,571 | 450,234 | 29,146 | 188,946 |
| \$40,000 under \$50,000 | 151,745 | 1,164,034 | 137,710 | 1,140,697 | 194,347 | 2,245,551 | 87,556 | 1,003,619 | 86,167 | 965,761 | 60,086 | 276,412 | 20,337 | 174,758 |
| \$50,000 under \$75,000 | 184,181 | 2,495,519 | 173,215 | 2,466,846 | 222,343 | 3,813,388 | 90,821 | 1,204,234 | 89,267 | 1,136,269 | 75,496 | 613,771 | 17,856 | 201,570 |
| \$75,000 under \$100,000 | 70,236 | 1,368,793 | 69,035 | 1,357,446 | 77,516 | 1,643,927 | 25,617 | 302,466 | 25,484 | 302,466 | 30,493 | 343,378 | 7,815 | 74,014 |
| \$100,000 under \$200,000 | 75,228 | 2,507,050 | 72,925 | 2,494,934 | 80,847 | 2,168,992 | 24,064 | 432,749 | 23,652 | 353,412 | 33,876 | 538,758 | 11,628 | 253,910 |
| \$200,000 under \$500,000 | 22,374 | 1,973,167 | 22,073 | 1,969,368 | 23,698 | 1,069,788 | 6,504 | 145,403 | 6,371 | 106,904 | 10,607 | 240,891 | 4,644 | 200,209 |
| \$500,000 under \$1,000,000 | 3,668 | 867,736 | 3,630 | 867,122 | 3,769 | 327,007 | 1,078 | 30,976 | 1,066 | 25,570 | 1,815 | 51,055 | 1,023 | 101,161 |
| \$1,000,000 or more | 1,531 | 1,177,356 | 1,521 | 1,177,104 | 1,553 | 371,142 | 384 | 14,568 | 378 | 11,151 | 783 | 38,378 | 1,455 | 125,099 |
| Taxable returns, total | 3,375,047 | 19,542,011 | 2,967,104 | 19,104,546 | 6,574,102 | 44,548,945 | 3,679,493 | 23,942,937 | 3,636,184 | 22,680,580 | 1,359,802 | 5,249,926 | 245,363 | 1,748,420 |
| No adjusted gross income | 629 | 21,592 | 600 | 21,501 | 833 | 40,724 | **171 | **1,777 | **171 | **1,610 | 335 | -9,521 | 248 | 5,100 |
| \$1 under \$1,000 | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| \$1,000 under \$2,000 | *58 | *393 | *57 | *382 | *57 | *833 | ** | ** | ** | ** | — | — | — | — |
| \$2,000 under \$3,000 | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| \$3,000 under \$4,000 | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| \$4,000 under \$5,000 | 66,810 | 61,860 | 59,982 | 56,124 | 197,627 | 457,669 | 86,116 | 217,195 | 85,570 | 208,634 | 20,748 | 15,475 | *2,067 | *482 |
| \$5,000 under \$6,000 | 110,736 | 121,302 | 98,873 | 111,393 | 294,147 | 866,368 | 141,804 | 427,005 | 141,804 | 411,379 | 53,668 | 89,751 | *1,931 | *58 |
| \$6,000 under \$7,000 | 120,550 | 157,044 | 107,256 | 145,501 | 339,144 | 1,026,420 | 186,556 | 655,127 | 186,549 | 616,032 | 54,592 | 94,222 | *6,610 | *11,741 |
| \$7,000 under \$8,000 | 160,968 | 198,471 | 137,999 | 181,324 | 398,159 | 1,297,428 | 251,363 | 1,101,281 | 250,890 | 992,206 | 53,612 | 62,126 | *5,855 | *9,760 |
| \$8,000 under \$9,000 | 160,483 | 209,745 | 132,882 | 192,091 | 439,229 | 1,564,285 | 275,789 | 1,259,585 | 274,531 | 1,219,508 | 65,528 | 150,000 | *6,833 | *17,787 |
| \$9,000 under \$10,000 | 184,306 | 296,361 | 160,296 | 275,547 | 389,908 | 1,588,662 | 229,130 | 1,058,184 | 225,019 | 1,033,687 | 73,160 | 139,849 | *12,140 | *14,849 |
| \$10,000 under \$11,000 | 158,090 | 300,985 | 125,400 | 282,819 | 391,335 | 1,655,486 | 125,832 | 1,254,891 | 125,832 | 1,192,153 | 64,158 | 265,862 | *9,251 | *18,526 |
| \$11,000 under \$12,000 | 171,752 | 335,849 | 148,782 | 314,336 | 362,412 | 1,577,086 | 211,082 | 1,162,822 | 211,082 | 1,129,987 | 65,019 | 185,523 | 7,767 | 15,684 |
| \$12,000 under \$13,000 | 119,812 | 223,904 | 104,446 | 208,644 | 296,809 | 1,508,040 | 178,084 | 1,056,012 | 174,308 | 1,007,301 | 64,863 | 185,100 | 8,273 | 17,041 |
| \$13,000 under \$14,000 | 143,846 | 303,635 | 126,161 | 285,880 | 306,569 | 1,658,767 | 185,488 | 1,158,805 | 185,187 | 1,082,951 | 53,510 | 106,576 | 9,258 | 9,443 |
| \$14,000 under \$15,000 | 103,813 | 197,833 | 91,483 | 184,925 | 215,953 | 1,366,131 | 128,055 | 811,234 | 125,947 | 786,182 | 40,022 | 127,264 | *7,891 | *22,227 |
| \$15,000 under \$16,000 | 116,550 | 285,394 | 105,075 | 269,832 | 231,869 | 1,215,285 | 153,854 | 1,040,063 | 151,125 | 994,929 | 42,859 | 97,186 | *5,578 | *29,758 |
| \$16,000 under \$17,000 | 93,409 | 197,524 | 76,396 | 186,713 | 186,414 | 1,174,897 | 113,896 | 812,915 | 113,487 | 768,207 | 36,106 | 124,018 | *7,937 | *14,546 |
| \$17,000 under \$18,000 | 94,586 | 224,810 | 80,126 | 211,642 | 187,467 | 1,302,326 | 109,999 | 726,599 | 108,251 | 709,299 | 27,027 | 104,898 | *2,942 | *8,791 |
| \$18,000 under \$19,000 | 70,845 | 188,949 | 58,019 | 178,758 | 148,303 | 903,856 | 88,750 | 629,906 | 86,015 | 602,331 | 31,408 | 74,173 | *4,423 | *22,841 |
| \$19,000 under \$20,000 | 86,921 | 227,078 | 75,755 | 215,081 | 170,854 | 1,180,175 | 109,384 | 782,909 | 109,146 | 756,059 | 41,806 | 148,690 | *2,043 | *203 |
| \$20,000 under \$25,000 | 362,801 | 1,210,598 | 322,325 | 1,159,619 | 593,922 | 4,688,251 | 328,414 | 2,767,248 | 319,892 | 2,545,890 | 128,699 | 410,277 | 32,976 | 147,392 |
| \$25,000 under \$30,000 | 231,993 | 874,681 | 202,069 | 842,222 | 395,656 | 3,528,057 | 186,817 | 1,944,193 | 184,503 | 1,864,225 | 106,534 | 439,733 | 18,937 | 101,656 |
| \$30,000 under \$40,000 | 308,876 | 2,403,877 | 274,826 | 2,358,922 | 424,864 | 4,363,842 | 210,922 | 1,841,482 | 206,216 | 1,868,430 | 126,557 | 450,064 | 29,123 | 188,878 |
| \$40,000 under \$50,000 | 151,332 | 1,163,720 | 137,297 | 1,140,466 | 193,919 | 2,245,227 | 87,555 | 1,003,612 | 86,166 | 965,754 | 58,789 | 265,970 | 19,937 | 136,237 |
| \$50,000 under \$75,000 | 183,083 | 2,464,229 | 17 | | | | | | | | | | | |

Table 2.5—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 | Estate or trust net income less loss | | All other sources net income less loss ² | | Total statutory adjustments | | Returns with zero bracket amount only | | Returns with itemized deductions | | | | | |
|-------------------------------|--------------------------------------|------------------|---|----------------|-----------------------------|------------------|---------------------------------------|---------------------|----------------------------------|---------------------------|---------------------|------------------|----------------------------|-------------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Zero bracket amount | Number of returns | Total itemized deductions | Zero bracket amount | | Excess itemized deductions | |
| | | | | | | | | | | | Number of returns | Amount | Number of returns | Amount |
| (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | |
| All returns, total | 335,459 | 2,082,247 | 1,022,584 | 661,038 | 1,259,680 | 1,802,250 | 6,175,953 | 16,474,200 | 2,260,347 | 19,648,372 | 2,161,292 | 6,295,447 | 2,258,341 | 12,991,899 |
| No adjusted gross income | 832 | —,182 | 10,686 | —441,408 | 2,607 | 23,301 | — | — | — | — | — | — | — | — |
| \$1 under \$1,000 | — | — | *7,070 | *1,139 | *6,388 | *3,388 | — | — | *2,508 | *9,723 | — | — | *2,508 | *3,902 |
| \$1,000 under \$2,000 | *2,526 | *4,172 | 12,756 | —45,106 | *5,679 | *7,961 | — | — | *3,674 | *28,452 | — | — | *3,674 | *20,139 |
| \$2,000 under \$3,000 | *5,532 | *5,508 | 11,933 | 12,909 | 15,015 | 17,015 | 105,983 | 56,750 | *51,343 | *2,120 | *303 | *7,575 | *51,343 | *32,352 |
| \$3,000 under \$4,000 | *2,460 | *3,433 | 23,598 | 22,489 | 24,419 | 27,306 | 241,950 | 317,460 | 14,941 | 85,629 | 5,893 | 3,775 | 14,941 | 45,629 |
| \$4,000 under \$5,000 | *8,608 | *13,513 | 31,265 | 56,802 | 35,064 | 41,085 | 507,097 | 902,704 | 23,002 | 90,666 | 16,937 | 29,598 | 23,002 | 33,958 |
| \$5,000 under \$6,000 | *4,603 | *11,736 | 36,587 | 28,230 | 48,359 | 33,189 | 566,797 | 1,222,862 | 34,805 | 161,640 | 25,617 | 56,579 | 34,805 | 76,886 |
| \$6,000 under \$7,000 | 12,477 | 41,219 | 48,049 | 2,296 | 57,959 | 56,330 | 532,403 | 1,337,397 | 72,888 | 443,559 | 54,686 | 115,118 | 72,888 | 256,721 |
| \$7,000 under \$8,000 | *7,698 | *6,046 | 33,540 | 13,558 | 64,965 | 63,055 | 481,993 | 1,376,598 | 76,737 | 339,983 | 165,321 | 76,737 | 141,325 | |
| \$8,000 under \$9,000 | 13,368 | 29,195 | 25,214 | 14,546 | 68,963 | 36,431 | 445,039 | 1,304,410 | 65,945 | 300,578 | 62,126 | 164,469 | 65,945 | 116,451 |
| \$9,000 under \$10,000 | *9,287 | *14,695 | 22,498 | 13,371 | 52,991 | 47,289 | 375,805 | 1,083,072 | 63,892 | 330,511 | 57,871 | 155,301 | 63,892 | 150,326 |
| \$10,000 under \$11,000 | *1,361 | *1,905 | 42,015 | 19,802 | 40,630 | 32,474 | 358,498 | 1,067,379 | 83,253 | 418,161 | 74,743 | 196,159 | 83,253 | 195,605 |
| \$11,000 under \$12,000 | *14,830 | *59,249 | 36,845 | 20,252 | 68,133 | 65,796 | 324,126 | 968,673 | 73,372 | 331,790 | 70,488 | 201,021 | 73,372 | 123,656 |
| \$12,000 under \$13,000 | *5,794 | *7,974 | 26,774 | 31,777 | 45,509 | 41,976 | 255,398 | 746,436 | 66,279 | 407,776 | 62,439 | 180,002 | 66,279 | 216,176 |
| \$13,000 under \$14,000 | 13,332 | 22,477 | 46,003 | 25,160 | 45,268 | 52,497 | 242,046 | 736,084 | 98,719 | 500,924 | 98,059 | 281,537 | 98,719 | 214,798 |
| \$14,000 under \$15,000 | *12,651 | *57,366 | 22,757 | 9,969 | 37,981 | 56,599 | 187,420 | 559,461 | 57,958 | 353,569 | 53,780 | 158,085 | 57,958 | 181,279 |
| \$15,000 under \$16,000 | *4,621 | *10,299 | 28,319 | 16,862 | 27,862 | 18,309 | 183,673 | 564,518 | 74,489 | 396,007 | 74,500 | 222,169 | 74,489 | 170,321 |
| \$16,000 under \$17,000 | *5,696 | *16,433 | 16,616 | 28,985 | 26,052 | 45,813 | 135,890 | 408,843 | 61,522 | 317,906 | 61,510 | 176,606 | 61,522 | 141,256 |
| \$17,000 under \$18,000 | *7,706 | *27,110 | 22,990 | 4,453 | 34,958 | 23,298 | 143,297 | 435,083 | 54,373 | 228,988 | 54,336 | 150,252 | 54,373 | 78,618 |
| \$18,000 under \$19,000 | *5,806 | *3,795 | 16,577 | 3,468 | 35,458 | 34,033 | 110,728 | 336,623 | 42,822 | 218,725 | 42,821 | 124,645 | 42,822 | 94,077 |
| \$19,000 under \$20,000 | *8,592 | *22,201 | 31,050 | 71,244 | 33,960 | 41,397 | 120,750 | 373,713 | 56,362 | 322,567 | 55,857 | 164,032 | 56,362 | 158,139 |
| \$20,000 under \$25,000 | 31,174 | 160,069 | 105,416 | 98,173 | 116,340 | 131,752 | 384,220 | 1,180,159 | 234,189 | 1,504,285 | 231,190 | 694,678 | 234,189 | 802,378 |
| \$25,000 under \$30,000 | 22,861 | 93,581 | 80,560 | 57,877 | 89,346 | 129,114 | 210,251 | 657,208 | 197,583 | 1,288,437 | 195,991 | 686,302 | 197,583 | 676,531 |
| \$30,000 under \$40,000 | 46,845 | 295,397 | 109,270 | 152,990 | 108,132 | 200,273 | 169,594 | 541,817 | 273,423 | 1,958,531 | 272,267 | 816,295 | 273,423 | 1,139,579 |
| \$40,000 under \$50,000 | 22,700 | 216,771 | 54,550 | 39,685 | 59,829 | 111,012 | 45,687 | 149,792 | 153,526 | 1,303,737 | 153,414 | 481,966 | 153,526 | 821,389 |
| \$50,000 under \$75,000 | 30,659 | 273,544 | 57,108 | 117,767 | 59,555 | 206,689 | 35,941 | 111,304 | 188,555 | 2,108,540 | 187,262 | 586,072 | 188,555 | 1,518,707 |
| \$75,000 under \$100,000 | 11,578 | 120,640 | 25,428 | 52,899 | 23,301 | 91,473 | 6,082 | 18,942 | 71,617 | 1,081,484 | 71,543 | 227,780 | 71,617 | 853,337 |
| \$100,000 under \$200,000 | 14,317 | 227,073 | 26,643 | 151,441 | 22,122 | 111,214 | 4,762 | 15,257 | 77,425 | 2,012,166 | 77,186 | 243,777 | 77,425 | 1,767,540 |
| \$200,000 under \$500,000 | 5,424 | 180,364 | 8,214 | 50,729 | 5,268 | 34,116 | 465 | 1,481 | 23,576 | 1,465,604 | 23,538 | 74,931 | 23,576 | 1,390,512 |
| \$500,000 under \$1,000,000 | 1,065 | 77,782 | 1,550 | 16,132 | 782 | 10,147 | 50 | 151 | 3,778 | 630,951 | 3,754 | 11,846 | 3,778 | 619,031 |
| \$1,000,000 or more | 489 | 91,224 | 703 | 12,748 | 279 | 6,922 | 8 | 24 | 1,559 | 956,140 | 1,549 | 4,827 | 1,559 | 951,284 |
| Taxable returns, total | 313,013 | 2,041,823 | 864,623 | 963,219 | 1,111,747 | 1,616,994 | 4,982,022 | 14,339,625 | 2,036,045 | 17,580,744 | 2,034,331 | 6,026,987 | 2,034,039 | 11,549,061 |
| No adjusted gross income | 64 | —,706 | 406 | —71,340 | 228 | 2,902 | — | — | — | — | — | — | — | — |
| \$1 under \$1,000 | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| \$1,000 under \$2,000 | *56 | *4,503 | *57 | *79 | — | — | — | — | *57 | *721 | — | — | *57 | *527 |
| \$2,000 under \$3,000 | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| \$3,000 under \$4,000 | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| \$4,000 under \$5,000 | *1,765 | *6,354 | *9,605 | *20,248 | 19,804 | 13,857 | 229,366 | 525,405 | *3,061 | *8,005 | *3,061 | *7,040 | *3,061 | *965 |
| \$5,000 under \$6,000 | *4,264 | *11,698 | 17,438 | 7,980 | 28,445 | 16,569 | 308,342 | 706,782 | 18,428 | 52,597 | 18,427 | 42,382 | 18,428 | 10,212 |
| \$6,000 under \$7,000 | *10,243 | *33,364 | 25,894 | 12,192 | 27,281 | 32,442 | 34,023 | 850,453 | 32,722 | 100,586 | 32,704 | 77,640 | 32,722 | 22,584 |
| \$7,000 under \$8,000 | *7,698 | *6,046 | 15,961 | 7,501 | 46,348 | 50,790 | 395,594 | 1,103,681 | 43,596 | 141,733 | 43,494 | 100,076 | 43,596 | 41,310 |
| \$8,000 under \$9,000 | 12,872 | 28,272 | 21,540 | 14,115 | 64,893 | 34,503 | 425,467 | 1,238,988 | 47,753 | 184,861 | 47,753 | 126,379 | 47,753 | 58,482 |
| \$9,000 under \$10,000 | *9,287 | *14,695 | 19,896 | 12,882 | 51,875 | 46,262 | 371,822 | 1,069,530 | 43,597 | 165,120 | 43,597 | 119,361 | 43,597 | 45,759 |
| \$10,000 under \$11,000 | *1,361 | *1,905 | 41,185 | 19,786 | 40,229 | 32,460 | 355,938 | 1,058,675 | 70,061 | 256,320 | 70,059 | 190,346 | 70,061 | 65,967 |
| \$11,000 under \$12,000 | *14,830 | *59,249 | 36,813 | 20,143 | 67,638 | 65,500 | 323,695 | 957,207 | 69,977 | 316,830 | 69,977 | 190,367 | 69,977 | 94,095 |
| \$12,000 under \$13,000 | *5,794 | *7,974 | 24,672 | 10,559 | 45,211 | 41,612 | 254,081 | 741,992 | 60,708 | 316,830 | 60,708 | 175,634 | 60,708 | 141,196 |
| \$13,000 under \$14,000 | 13,332 | 22,477 | 44,188 | 19,409 | 44,716 | 49,478 | 240,294 | 730,127 | 91,318 | 439,220 | 90,954 | 261,219 | 91,318 | 169,763 |
| \$14,000 under \$15,000 | *12,651 | *57,366 | 22,757 | 9,969 | 35,647 | 51,527 | 187,016 | 558,300 | 53,780 | 269,972 | 53,780 | 158,085 | 53,780 | 111,887 |
| \$15,000 under \$16,000 | *4,621 | *10,299 | 28,319 | 16,862 | 26,174 | 18,010 | 183,650 | 564,440 | 70,319 | 343,745 | 70,319 | 211,991 | 70,319 | 131,754 |
| \$16,000 under \$17,000 | *5,696 | *16,433 | 16,616 | 28,985 | 25,306 | 34,035 | 134,735 | 405,735 | 60,865 | 314,587 | 54,289 | 150,092 | 60,865 | 140,170 |
| \$17,000 under \$18,000 | *7,706 | *27,110 | 22,943 | 4,427 | 34,958 | 23,298 | 143,297 | 435,083 | 54,289 | 227,925 | 54,289 | 124,645 | 54,289 | 77,833 |
| \$18,000 under \$19,000 | *5,806 | *3,795 | 16,577 | 3,468 | 35,458 | 34,033 | 110,728 | 336,623 | 42,822 | 218,725 | 42,821 | 124,645 | 42,822 | 94,077 |
| \$19,000 under \$20,000 | *8,592 | *21,953 | 31,045 | 71,662 | 33,960 | 41,397 | 120,497 | 372,853 | 56,345 | 322,149 | 55,857 | 164,032 | 56,345 | 157,778 |
| \$20,000 under \$25,000 | 31,174 | 160,072 | 105,364 | 98,123 | 115,294 | 131,459 | 384,210 | 1,180,125 | 229,688 | 1,378,523 | 229,687 | 689,617 | 229,688 | 888,622 |
| \$25,000 under \$30,000 | 22,861 | 93,581 | 80,548 | 57,803 | 89,289 | 128,911 | 210,251 | 657,208 | 195,926 | 1,210,328 | 195,925 | 608,077 | 195,926 | 602,306 |
| \$30,000 under \$40,000 | 46,845 | 294,968 | 109,256 | 152,980 | 108,098 | 198,847 | 169,594 | 541,817 | 272,263 | 1,913,745 | 272,251 | 816,241 | 272,263 | 1,097,463 |
| \$40,000 under \$50,000 | 22,700 | 216,783 | 54,139 | 40,469 | 59,811 | 110,902 | 44,394 | 146,367 | 153,508 | 1,302,593 | 153,414 | 481,966 | 153,508 | 820,305 |
| \$50,000 under \$75,000 | 30,639 | 273,069 | 57,014 | 117,351 | 59,371 | 205,308 | 35,864 | 111,042 | 187,214 | 2,010,160 | 186,862 | 585,284 | 187,214 | 1,424,043 |
| \$75,000 under \$100,000 | 11,578 | 120,640 | 25,381 | 52,899 | 23,301 | 91,473 | 6,082 | 18,942 | 71,543 | 1,074,616 | 71,543 | 227,780 | 71,543 | 846,577 |
| \$100,000 under \$200,000 | 14,190 | 221,208 | 26,552 | 151,395 | 22,087 | 110,265 | 5,248 | 16,849 | 77,286 | 1,997,386 | 77,151 | 243,717 | 77,286 | 1,753,073 |

Table 2.5—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 | Additional tax for tax preferences | | Total income tax | | All other taxes | | Earned income credit used to offset all other taxes | | Total tax liability | | Earned income credit, refundable portion | |
|---|------------------------------------|----------------|-------------------|-------------------|-------------------|----------------|---|--------------|---------------------|-------------------|--|---------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (55) | (56) | (57) | (58) | (59) | (60) | (61) | (62) | (63) | (64) | (65) | (66) |
| All returns, total | 36,421 | 251,068 | 7,018,911 | 27,552,599 | 348,769 | 113,148 | 14,531 | 2,281 | 7,233,596 | 28,064,335 | 76,324 | 20,757 |
| No adjusted gross income | 828 | 16,017 | 843 | 16,340 | — | — | *450 | *25 | 7,201 | 18,569 | *450 | *6 |
| \$1 under \$1,000 | — | — | — | — | — | — | *92 | *5 | 7,163 | 593 | *3,383 | *422 |
| \$1,000 under \$2,000 | **59 | **721 | *58 | *656 | **57 | **2 | *1,481 | *143 | 23,972 | 3,021 | *1,481 | *36 |
| \$2,000 under \$3,000 | — | — | — | — | — | — | *2,046 | *325 | 25,901 | 3,714 | 11,835 | 2,288 |
| \$3,000 under \$4,000 | — | — | *824 | *10 | *2,098 | *84 | *3,073 | *409 | 33,603 | 6,565 | 10,440 | 2,626 |
| \$4,000 under \$5,000 | — | — | 232,427 | 11,276 | *1,515 | *64 | *1,989 | *472 | 266,107 | 19,649 | 9,705 | 3,368 |
| \$5,000 under \$6,000 | ** | ** | 326,770 | 50,829 | *2,567 | *86 | *2,871 | *509 | 358,960 | 59,651 | *11,224 | *3,678 |
| \$6,000 under \$7,000 | *18 | *45 | 373,745 | 95,540 | *12,108 | *1,089 | *437 | *24 | 395,332 | 103,042 | 16,117 | 6,226 |
| \$7,000 under \$8,000 | *102 | *146 | 439,190 | 138,336 | *12,909 | *945 | *1,048 | *251 | 455,587 | 149,577 | *9,352 | *1,995 |
| \$8,000 under \$9,000 | *23 | *8 | 473,220 | 181,140 | *2,680 | *498 | *1,072 | *107 | 474,765 | 190,651 | *2,337 | *112 |
| \$9,000 under \$10,000 | **2,152 | **168 | 415,419 | 235,446 | *6,727 | *846 | *546 | *10 | 418,040 | 243,937 | — | — |
| \$10,000 under \$11,000 | ** | ** | 425,999 | 298,190 | 10,868 | 1,724 | — | — | 427,408 | 308,177 | — | — |
| \$11,000 under \$12,000 | — | — | 393,672 | 330,410 | *9,310 | *1,327 | — | — | 394,150 | 338,876 | — | — |
| \$12,000 under \$13,000 | — | — | 314,799 | 325,265 | *3,292 | *446 | — | — | 315,631 | 335,358 | — | — |
| \$13,000 under \$14,000 | *2,833 | *4,122 | 331,612 | 387,590 | *6,676 | *643 | — | — | 335,135 | 401,816 | — | — |
| \$14,000 under \$15,000 | — | — | 240,796 | 332,147 | *3,233 | *184 | — | — | 243,341 | 338,764 | — | — |
| \$15,000 under \$16,000 | **1,673 | **424 | 253,969 | 383,760 | 9,287 | 961 | — | — | 254,382 | 391,711 | — | — |
| \$16,000 under \$17,000 | ** | ** | 195,600 | 338,584 | 11,879 | 3,022 | — | — | 196,317 | 346,748 | — | — |
| \$17,000 under \$18,000 | *1,133 | *381 | 197,586 | 400,588 | *10,454 | *2,067 | — | — | 197,670 | 406,195 | — | — |
| \$18,000 under \$19,000 | *28 | *124 | 153,550 | 338,407 | *3,901 | *202 | — | — | 153,550 | 345,988 | — | — |
| \$19,000 under \$20,000 | — | — | 176,842 | 409,855 | 10,602 | 1,500 | — | — | 176,842 | 421,103 | — | — |
| \$20,000 under \$25,000 | 1,913 | 2,350 | 613,898 | 1,826,831 | 24,202 | 4,795 | — | — | 613,922 | 1,873,392 | — | — |
| \$25,000 under \$30,000 | *742 | *1,449 | 406,177 | 1,696,204 | 31,331 | 9,021 | — | — | 406,231 | 1,729,502 | — | — |
| \$30,000 under \$40,000 | 1,638 | 2,057 | 441,857 | 2,716,108 | 45,547 | 9,228 | — | — | 441,861 | 2,775,730 | — | — |
| \$40,000 under \$50,000 | 2,741 | 17,009 | 197,902 | 1,824,602 | 36,777 | 10,746 | — | — | 198,313 | 1,870,555 | — | — |
| \$50,000 under \$75,000 | 8,072 | 28,015 | 223,078 | 3,439,365 | 37,491 | 16,381 | — | — | 223,096 | 3,511,011 | — | — |
| \$75,000 under \$100,000 | 3,588 | 24,960 | 77,652 | 2,044,721 | 12,909 | 5,241 | — | — | 77,652 | 2,078,810 | — | — |
| \$100,000 under \$200,000 | 5,383 | 49,999 | 82,012 | 3,982,845 | 16,415 | 12,884 | — | — | 82,013 | 4,021,289 | — | — |
| \$200,000 under \$500,000 | 2,582 | 47,434 | 24,025 | 2,951,589 | 5,962 | 13,802 | — | — | 24,030 | 2,965,892 | — | — |
| \$500,000 under \$1,000,000 | 602 | 23,811 | 3,826 | 1,185,767 | 1,067 | 5,525 | — | — | 3,828 | 1,190,034 | — | — |
| \$1,000,000 or more | 311 | 31,827 | 1,563 | 1,610,196 | 517 | 7,655 | — | — | 1,565 | 1,614,353 | — | — |
| Taxable returns, total | 36,421 | 251,068 | 7,018,911 | 27,552,599 | 321,291 | 109,532 | — | — | 7,018,911 | 28,018,740 | — | — |
| No adjusted gross income | 828 | 16,017 | 843 | 16,340 | — | — | — | — | 843 | 16,650 | — | — |
| \$1 under \$1,000 | — | — | — | — | — | — | — | — | — | — | — | — |
| \$1,000 under \$2,000 | **59 | **721 | *58 | *656 | *56 | *1 | — | — | *58 | *657 | — | — |
| \$2,000 under \$3,000 | — | — | — | — | — | — | — | — | — | — | — | — |
| \$3,000 under \$4,000 | — | — | *824 | *10 | — | — | — | — | *824 | *102 | — | — |
| \$4,000 under \$5,000 | — | — | 232,427 | 11,276 | *864 | *31 | — | — | 232,427 | 13,195 | — | — |
| \$5,000 under \$6,000 | ** | ** | 326,770 | 50,829 | *1,975 | *20 | — | — | 326,770 | 52,431 | — | — |
| \$6,000 under \$7,000 | *18 | *45 | 373,745 | 95,540 | *5,481 | *300 | — | — | 373,745 | 98,453 | — | — |
| \$7,000 under \$8,000 | *102 | *146 | 439,190 | 138,336 | *5,024 | *346 | — | — | 439,190 | 145,370 | — | — |
| \$8,000 under \$9,000 | *23 | *8 | 473,220 | 181,140 | *14,504 | *2,592 | — | — | 473,220 | 189,940 | — | — |
| \$9,000 under \$10,000 | **2,152 | **168 | 415,419 | 235,446 | *6,686 | *841 | — | — | 415,419 | 242,267 | — | — |
| \$10,000 under \$11,000 | ** | ** | 425,999 | 298,190 | *9,997 | *1,534 | — | — | 425,999 | 307,585 | — | — |
| \$11,000 under \$12,000 | — | — | 393,672 | 330,410 | *8,895 | *561 | — | — | 393,672 | 338,578 | — | — |
| \$12,000 under \$13,000 | — | — | 314,799 | 325,265 | *3,292 | *446 | — | — | 314,799 | 335,162 | — | — |
| \$13,000 under \$14,000 | *2,833 | *4,122 | 331,612 | 387,590 | *6,676 | *643 | — | — | 331,612 | 399,305 | — | — |
| \$14,000 under \$15,000 | — | — | 240,796 | 332,147 | *1,092 | *55 | — | — | 240,796 | 338,275 | — | — |
| \$15,000 under \$16,000 | **1,673 | **424 | 253,969 | 383,760 | 9,287 | 961 | — | — | 253,969 | 391,408 | — | — |
| \$16,000 under \$17,000 | ** | ** | 195,600 | 338,584 | 11,236 | 2,968 | — | — | 195,600 | 346,354 | — | — |
| \$17,000 under \$18,000 | *1,133 | *381 | 197,586 | 400,588 | *10,417 | *2,053 | — | — | 197,586 | 406,189 | — | — |
| \$18,000 under \$19,000 | *28 | *124 | 153,550 | 338,407 | *3,901 | *202 | — | — | 153,550 | 345,988 | — | — |
| \$19,000 under \$20,000 | — | — | 176,842 | 409,855 | 10,602 | 1,500 | — | — | 176,842 | 421,093 | — | — |
| \$20,000 under \$25,000 | 1,913 | 2,350 | 613,898 | 1,826,831 | 22,877 | 4,469 | — | — | 613,898 | 1,873,365 | — | — |
| \$25,000 under \$30,000 | *742 | *1,449 | 406,177 | 1,696,204 | 31,286 | 9,019 | — | — | 406,177 | 1,729,391 | — | — |
| \$30,000 under \$40,000 | 1,638 | 2,057 | 441,857 | 2,716,108 | 44,412 | 9,173 | — | — | 441,857 | 2,775,724 | — | — |
| \$40,000 under \$50,000 | 2,741 | 17,009 | 197,902 | 1,824,602 | 36,777 | 10,746 | — | — | 197,902 | 1,870,157 | — | — |
| \$50,000 under \$75,000 | 8,072 | 28,015 | 223,078 | 3,439,365 | 37,088 | 15,973 | — | — | 223,078 | 3,510,975 | — | — |
| \$75,000 under \$100,000 | 3,588 | 24,960 | 77,652 | 2,044,721 | 12,909 | 5,241 | — | — | 77,652 | 2,078,810 | — | — |
| \$100,000 under \$200,000 | 5,383 | 49,999 | 82,012 | 3,982,845 | 16,414 | 12,882 | — | — | 82,012 | 4,021,289 | — | — |
| \$200,000 under \$500,000 | **3,184 | **71,245 | **27,851 | **4,137,356 | **7,026 | **19,322 | — | — | **29,414 | **5,770,027 | — | — |
| \$500,000 under \$1,000,000 | ** | ** | ** | ** | ** | ** | — | — | ** | ** | — | — |
| \$1,000,000 or more | 311 | 31,827 | 1,563 | 1,610,196 | 517 | 7,655 | — | — | ** | ** | — | — |
| Total nontaxable returns | — | — | — | — | 27,478 | 3,615 | 14,531 | 2,281 | 214,685 | 45,596 | 76,324 | 20,757 |
| All returns, summary: | | | | | | | | | | | | |
| Under \$5,000 | 886 | 16,673 | 234,152 | 28,282 | *3,670 | *149 | 9,131 | 1,379 | 363,947 | 52,111 | 37,294 | 8,746 |
| \$5,000 under \$10,000 | *2,294 | *326 | 2,028,344 | 701,292 | 51,379 | 5,646 | 5,400 | 902 | 2,102,684 | 746,858 | 39,030 | 12,011 |
| \$10,000 under \$15,000 | *2,835 | *4,228 | 1,706,878 | 1,673,602 | 35,379 | 4,324 | — | — | 1,715,665 | 1,722,992 | — | — |
| \$15,000 under \$20,000 | *2,834 | *929 | 977,547 | 1,871,195 | 46,122 | 7,751 | — | — | 978,766 | 1,911,745 | — | — |
| \$20,000 or more | 27,572 | 228,911 | 2,071,990 | 23,278,228 | 212,219 | 95,277 | — | — | 2,072,534 | 23,630,630 | — | — |

Individual Returns/1980

*Estimate should be used with caution because of the small number of sample returns on which it is based.
 **Data combined to avoid disclosure of information for specific taxpayers.
 *Consists of net profit less loss from business, farms, partnerships, and Small Business Corporations.
 *Consists of state income tax refunds, alimony, unemployment compensation in adjusted gross income, and other income less loss.
 NOTE: Detail may not add to total because of rounding.

Individual Returns/1980

Table 2.6—Returns of Taxpayers Age 65 or Over: Selected Tax Items by Marital Status and Sex of Taxpayer

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

| Marital status and sex of taxpayer | Number of returns | Adjusted gross income less deficit | Exemptions | | Returns with zero bracket amount only | |
|--|-------------------|------------------------------------|----------------------|------------|---------------------------------------|---------------------|
| | | | Number of exemptions | Amount | Number of returns | Zero bracket amount |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| All returns, total..... | 8,994,420 | 154,938,400 | 26,721,322 | 26,702,432 | 6,175,953 | 16,474,200 |
| Joint returns of husbands and wives, total..... | 5,129,414 | 104,638,166 | 18,786,516 | 18,774,572 | 3,402,434 | 10,480,376 |
| Both age 65 or over..... | 2,849,966 | 58,617,992 | 11,537,864 | 11,531,060 | 1,890,625 | 5,769,548 |
| Husband age 65 or over; wife under 65..... | 1,926,632 | 38,874,573 | 6,158,340 | 6,153,200 | 1,284,654 | 4,015,424 |
| Wife age 65 or over; husband under 65..... | 352,816 | 7,145,602 | 1,090,312 | 1,090,312 | 227,155 | 695,404 |
| Separate returns of husbands and wives, total..... | 100,432 | 1,590,335 | 210,037 | 209,463 | 54,182 | 86,433 |
| Filed by husbands..... | 59,678 | 858,289 | 126,593 | 126,580 | 33,422 | 53,878 |
| Filed by wives..... | 40,754 | 732,046 | 83,444 | 82,883 | 20,760 | 32,558 |
| Returns of heads of households, total..... | 136,285 | 2,119,257 | 382,116 | 382,116 | 96,189 | 202,480 |
| Filed by men..... | 39,704 | 664,008 | 118,728 | 118,728 | 29,384 | 59,385 |
| Filed by women..... | 96,581 | 1,455,249 | 263,388 | 263,388 | 66,805 | 143,094 |
| Returns of surviving spouses, total..... | *2,898 | *79,162 | *8,695 | *8,695 | *2,076 | *7,058 |
| Filed by men..... | *718 | *60,092 | *2,155 | *2,155 | - | - |
| Filed by women..... | *2,180 | *19,070 | *6,540 | *6,540 | *2,076 | *7,058 |
| Returns of single persons, total..... | 3,625,391 | 46,511,479 | 7,333,958 | 7,327,587 | 2,621,072 | 5,697,850 |
| Filed by men..... | 973,471 | 12,884,844 | 1,976,624 | 1,974,405 | 709,866 | 1,539,778 |
| Filed by women..... | 2,651,920 | 33,626,635 | 5,357,334 | 5,353,182 | 1,911,206 | 4,158,073 |

| Marital status and sex of taxpayer | Returns with itemized deductions | | | | | | Taxable income | |
|--|----------------------------------|---------------------------|---------------------|-----------|----------------------------|------------|-------------------|-------------|
| | Number of returns | Total itemized deductions | Zero bracket amount | | Excess itemized deductions | | Number of returns | Amount |
| | | | Number of returns | Amount | Number of returns | Amount | | |
| | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| All returns, total..... | 2,260,347 | 19,648,372 | 2,161,292 | 6,295,447 | 2,258,341 | 12,991,899 | 8,337,245 | 117,679,056 |
| Joint returns of husbands and wives, total..... | 1,346,990 | 12,881,313 | 1,317,366 | 4,424,701 | 1,346,947 | 8,301,963 | 4,719,800 | 79,150,890 |
| Both age 65 or over..... | 710,035 | 7,130,209 | 692,722 | 2,324,160 | 710,035 | 4,716,424 | 2,583,347 | 43,299,545 |
| Husband age 65 or over; wife under 65..... | 530,086 | 4,983,057 | 518,365 | 1,739,629 | 530,043 | 3,180,847 | 1,803,019 | 30,135,084 |
| Wife age 65 or over; husband under 65..... | 106,869 | 768,047 | 106,279 | 360,912 | 106,869 | 404,692 | 333,434 | 5,716,260 |
| Separate returns of husbands and wives, total..... | 38,273 | 214,317 | 37,621 | 59,942 | 36,310 | 150,782 | 91,803 | 1,263,127 |
| Filed by husbands..... | 19,619 | 129,493 | 18,970 | 29,315 | 19,227 | 96,236 | 52,392 | 662,726 |
| Filed by wives..... | 18,654 | 84,824 | 18,651 | 30,626 | 17,083 | 54,546 | 39,411 | 600,401 |
| Returns of heads of households, total..... | 34,728 | 243,770 | 34,727 | 79,807 | 34,728 | 163,896 | 130,916 | 1,584,611 |
| Filed by men..... | 7,850 | 73,178 | 7,849 | 17,988 | 7,850 | 55,123 | 37,233 | 497,007 |
| Filed by women..... | 26,878 | 170,592 | 26,878 | 61,819 | 26,878 | 108,773 | 93,683 | 1,087,605 |
| Returns of surviving spouses, total..... | *822 | *12,088 | *822 | *2,795 | *822 | *9,293 | *2,898 | *61,174 |
| Filed by men..... | *718 | *11,701 | *718 | *2,441 | *718 | *9,260 | *718 | *48,877 |
| Filed by women..... | *104 | *387 | *104 | *354 | *104 | *33 | *2,180 | *12,497 |
| Returns of single persons, total..... | 839,334 | 6,296,883 | 770,756 | 1,726,201 | 839,334 | 4,365,965 | 3,391,628 | 35,619,254 |
| Filed by men..... | 212,413 | 1,655,045 | 194,968 | 439,058 | 212,413 | 1,166,505 | 904,834 | 10,029,735 |
| Filed by women..... | 627,121 | 4,641,838 | 575,788 | 1,289,143 | 627,121 | 3,199,460 | 2,486,994 | 25,589,519 |

| Marital status and sex of taxpayer | Total tax preferences | | Additional tax for tax preferences | | Income tax after credits | | Total income tax | |
|--|-----------------------|-----------|------------------------------------|---------|--------------------------|------------|-------------------|------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | | | | | | | | |
| All returns, total..... | 104,689 | 5,104,508 | 36,421 | 251,068 | 7,015,869 | 27,301,531 | 7,018,911 | 27,552,599 |
| Joint returns of husbands and wives, total..... | 72,796 | 3,847,889 | 26,627 | 191,960 | 3,891,164 | 18,795,038 | 3,893,374 | 18,986,953 |
| Both age 65 or over..... | 45,656 | 2,311,692 | 18,864 | 112,587 | 2,092,195 | 10,655,105 | 2,093,211 | 10,767,692 |
| Husband age 65 or over; wife under 65..... | 25,547 | 1,476,422 | 7,350 | 76,959 | 1,514,026 | 6,986,826 | 1,515,203 | 7,063,784 |
| Wife age 65 or over; husband under 65..... | 1,593 | 59,774 | 413 | 2,415 | 284,943 | 1,153,107 | 284,960 | 1,155,522 |
| Separate returns of husbands and wives, total..... | 2,325 | 43,065 | 93 | 1,661 | 80,598 | 360,513 | 80,603 | 362,174 |
| Filed by husbands..... | 436 | 32,444 | 15 | 1,285 | 46,671 | 184,566 | 46,673 | 185,851 |
| Filed by wives..... | 1,889 | 10,621 | *78 | *376 | 33,927 | 175,947 | 33,930 | 176,324 |
| Returns of heads of households, total..... | 508 | 51,675 | 297 | 5,356 | 106,176 | 352,110 | 106,276 | 357,465 |
| Filed by men..... | 135 | 17,087 | 30 | 582 | 29,387 | 119,711 | 29,387 | 120,293 |
| Filed by women..... | 373 | 34,588 | 267 | 4,774 | 76,789 | 232,399 | 76,889 | 237,173 |
| Returns of surviving spouses, total..... | † | † | † | † | *2,898 | *18,951 | *2,898 | *18,955 |
| Filed by men..... | † | † | † | † | *718 | *17,801 | *718 | *17,805 |
| Filed by women..... | † | † | † | † | *2,180 | *1,150 | *2,180 | *1,150 |
| Returns of single persons, total..... | 29,059 | 1,161,787 | 9,403 | 52,086 | 2,935,033 | 7,774,919 | 2,935,760 | 7,827,005 |
| Filed by men..... | 6,561 | 382,861 | 2,274 | 20,087 | 785,230 | 2,293,487 | 785,762 | 2,313,574 |
| Filed by women..... | 22,498 | 778,925 | 7,129 | 31,999 | 2,149,803 | 5,481,432 | 2,149,998 | 5,513,431 |

*Estimate should be used with caution because of the small number of sample returns on which it is based.
 †Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.
 NOTE: Detail may not add to total because of rounding.

Table 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 Type of Tax Computation

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

| Type of tax computation by size of adjusted gross income | Number of returns | Adjusted gross income | Unused zero bracket amount | | Excess itemized deductions | | Tax table income | Exemptions | |
|--|-------------------|-----------------------|----------------------------|----------------|----------------------------|-------------------|----------------------|----------------------|--------------------|
| | | | Number of returns | Amount | Number of returns | Amount | | Number of exemptions | Amount |
| | | | | | | | | | |
| Returns with regular tax computation only: | | | | | | | | | |
| Total | 81,931,708 | 1,315,089,248 | 496,419 | 915,269 | 23,979,498 | 92,235,054 | 1,223,769,483 | 194,864,500 | 194,557,312 |
| Under \$5,000..... | 14,643,024 | 43,662,280 | 388,257 | 759,190 | 107,891 | 95,778 | 44,325,691 | 16,241,887 | 18,209,873 |
| \$5,000 under \$10,000..... | 18,074,538 | 134,580,212 | 61,501 | 101,071 | 1,128,947 | 1,713,679 | 132,967,604 | 36,179,004 | 36,113,086 |
| \$10,000 under \$15,000..... | 14,056,707 | 174,009,184 | 25,965 | 27,157 | 2,454,391 | 4,879,799 | 169,156,542 | 32,832,883 | 32,737,051 |
| \$15,000 under \$20,000..... | 10,646,534 | 185,402,874 | 13,797 | 21,896 | 3,438,635 | 7,974,918 | 177,448,852 | 28,757,186 | 28,713,952 |
| \$20,000 under \$50,000..... | 22,970,188 | 667,013,028 | *6,868 | *5,916 | 15,381,990 | 57,405,450 | 609,613,494 | 73,553,306 | 73,485,734 |
| \$50,000 under \$100,000..... | 1,437,157 | 89,130,312 | — | — | 1,367,303 | 14,279,814 | 74,850,498 | 4,957,022 | 4,954,568 |
| \$100,000 under \$200,000..... | 82,787 | 10,691,347 | — | — | 79,772 | 2,705,349 | 7,985,997 | 278,104 | 277,953 |
| \$200,000 under \$500,000..... | 15,815 | 4,642,482 | *31 | *59 | 15,570 | 1,435,915 | 3,206,626 | 49,852 | 49,847 |
| \$500,000 under \$1,000,000..... | 3,294 | 2,243,174 | — | — | 3,248 | 647,685 | 1,595,489 | 10,186 | 10,179 |
| \$1,000,000 or more..... | 1,664 | 3,714,355 | — | — | 1,651 | 1,096,666 | 2,617,690 | 5,070 | 5,069 |
| Returns with income averaging tax computation: | | | | | | | | | |
| Total | 5,704,974 | 229,215,127 | *885 | *562 | 3,820,533 | 20,873,032 | 208,342,658 | 17,748,479 | 17,733,407 |
| Under \$5,000..... | 24,870 | 209,129 | — | — | *3,086 | *1,402 | 207,727 | 29,582 | 29,581 |
| \$5,000 under \$10,000..... | 186,688 | 2,398,162 | — | — | 42,244 | 39,180 | 2,358,982 | 359,767 | 359,426 |
| \$10,000 under \$15,000..... | 432,916 | 7,710,810 | *492 | *465 | 124,766 | 161,770 | 7,549,505 | 1,036,892 | 1,036,208 |
| \$15,000 under \$20,000..... | 3,943,347 | 131,226,255 | *393 | *96 | 2,631,594 | 9,166,931 | 122,061,421 | 12,438,696 | 12,426,600 |
| \$20,000 under \$50,000..... | 971,328 | 83,322,147 | — | — | 890,432 | 7,420,821 | 55,901,526 | 3,375,368 | 3,373,590 |
| \$50,000 under \$100,000..... | 121,921 | 15,683,530 | — | — | 115,090 | 2,317,345 | 13,366,184 | 425,749 | 425,586 |
| \$100,000 under \$200,000..... | 21,038 | 5,881,382 | — | — | 20,495 | 1,141,241 | 4,740,141 | 72,570 | 72,556 |
| \$200,000 under \$500,000..... | 2,210 | 1,477,040 | — | — | 2,174 | 343,101 | 1,133,939 | 7,641 | 7,637 |
| \$500,000 under \$1,000,000..... | 656 | 1,304,673 | — | — | 650 | 281,441 | 1,023,232 | 2,224 | 2,224 |
| \$1,000,000 or more..... | — | — | — | — | — | — | — | — | — |
| Returns with maximum tax computation: | | | | | | | | | |
| Total | 468,014 | 71,772,574 | — | — | 447,593 | 9,970,045 | 61,802,528 | 1,639,085 | 1,638,590 |
| Under \$5,000..... | 2,733 | 125,351 | — | — | *757 | *2,899 | 122,452 | 3,419 | 3,419 |
| \$5,000 under \$100,000..... | 155,600 | 13,191,388 | — | — | 145,481 | 1,453,127 | 11,738,261 | 478,946 | 478,687 |
| \$100,000 under \$200,000..... | 237,497 | 32,032,389 | — | — | 230,338 | 4,435,029 | 27,597,360 | 895,026 | 894,831 |
| \$200,000 under \$500,000..... | 63,211 | 17,727,630 | — | — | 62,114 | 2,605,120 | 15,122,530 | 230,335 | 230,307 |
| \$500,000 under \$1,000,000..... | 6,901 | 4,563,021 | — | — | 6,849 | 733,564 | 3,929,456 | 24,135 | 24,128 |
| \$1,000,000 or more..... | 2,072 | 4,132,775 | — | — | 2,054 | 740,306 | 3,992,469 | 7,224 | 7,219 |

| Type of tax computation by size of adjusted gross income | Taxable income | Income subject to tax | | Income tax before credits, regular computation | | Tax generated | | Tax savings over regular computation | |
|--|----------------------|-----------------------|---------------------|--|-------------------|--------------------|-------------------|--------------------------------------|------------------|
| | | Total | Zero bracket amount | | Number of returns | Amount | Number of returns | | Amount |
| | | | Number of returns | Amount | | | | | |
| (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | |
| Returns with regular tax computation only: | | | | | | | | | |
| Total | 1,029,212,171 | 1,029,212,171 | 81,931,708 | 215,275,856 | 69,947,733 | 181,016,259 | 69,947,733 | 181,016,259 | — |
| Under \$5,000..... | 26,115,818 | 26,115,818 | 14,643,024 | 22,167,451 | 4,916,343 | 566,597 | 4,916,343 | 566,597 | — |
| \$5,000 under \$10,000..... | 96,854,518 | 96,854,518 | 18,074,538 | 44,559,114 | 16,022,273 | 8,413,551 | 16,022,273 | 8,413,551 | — |
| \$10,000 under \$15,000..... | 136,419,491 | 136,419,491 | 14,056,707 | 38,245,403 | 13,911,297 | 17,243,609 | 13,911,297 | 17,243,609 | — |
| \$15,000 under \$20,000..... | 148,735,900 | 148,735,900 | 10,646,534 | 31,265,099 | 10,608,330 | 22,276,999 | 10,608,330 | 22,276,999 | — |
| \$20,000 under \$50,000..... | 536,127,760 | 536,127,760 | 22,970,188 | 73,935,427 | 22,950,940 | 103,607,232 | 22,950,940 | 103,607,232 | — |
| \$50,000 under \$100,000..... | 69,895,930 | 69,895,930 | 1,437,157 | 4,774,861 | 1,435,272 | 20,994,454 | 1,435,272 | 20,994,454 | — |
| \$100,000 under \$200,000..... | 7,708,045 | 7,708,045 | 82,787 | 264,379 | 82,581 | 3,348,323 | 82,581 | 3,348,323 | — |
| \$200,000 under \$500,000..... | 3,156,779 | 3,156,779 | 15,815 | 48,987 | 15,742 | 1,771,359 | 15,742 | 1,771,359 | — |
| \$500,000 under \$1,000,000..... | 1,585,310 | 1,585,310 | 3,294 | 10,065 | 3,291 | 1,014,035 | 3,291 | 1,014,035 | — |
| \$1,000,000 or more..... | 2,612,621 | 2,612,621 | 1,664 | 5,072 | 1,664 | 1,780,100 | 1,664 | 1,780,100 | — |
| Returns with income averaging tax computation: | | | | | | | | | |
| Total | 190,609,250 | 182,192,643 | 5,704,974 | 18,039,771 | 5,704,974 | 51,599,440 | 5,704,974 | 48,048,729 | 3,550,711 |
| Under \$5,000..... | 178,146 | 143,923 | 24,870 | 57,168 | 24,870 | 20,390 | 24,870 | 14,416 | 5,974 |
| \$5,000 under \$10,000..... | 1,999,556 | 1,819,260 | 186,688 | 485,201 | 186,688 | 272,979 | 186,688 | 236,445 | 36,534 |
| \$10,000 under \$15,000..... | 6,513,297 | 6,102,878 | 432,916 | 1,222,406 | 432,916 | 1,041,725 | 432,916 | 940,344 | 101,381 |
| \$15,000 under \$20,000..... | 109,634,821 | 105,405,093 | 3,943,347 | 12,600,577 | 3,943,347 | 23,647,269 | 3,943,347 | 22,182,214 | 1,465,055 |
| \$20,000 under \$50,000..... | 52,527,936 | 50,117,720 | 971,328 | 3,198,161 | 971,328 | 16,842,428 | 971,328 | 15,632,763 | 1,209,665 |
| \$50,000 under \$100,000..... | 12,940,598 | 12,181,705 | 121,921 | 397,958 | 121,921 | 5,753,441 | 121,921 | 5,291,488 | 461,953 |
| \$100,000 under \$200,000..... | 4,667,584 | 4,374,549 | 21,038 | 68,953 | 21,038 | 2,608,859 | 21,038 | 2,408,464 | 200,395 |
| \$200,000 under \$500,000..... | 1,126,303 | 1,053,094 | 2,210 | 7,220 | 2,210 | 718,315 | 2,210 | 667,170 | 51,145 |
| \$500,000 under \$1,000,000..... | 1,021,008 | 994,422 | 656 | 2,125 | 656 | 694,035 | 656 | 675,426 | 18,609 |
| \$1,000,000 or more..... | — | — | — | — | — | — | — | — | — |
| Returns with maximum tax computation: | | | | | | | | | |
| Total | 60,163,938 | 60,163,938 | 468,014 | 1,524,216 | 468,014 | 29,444,696 | 468,014 | 26,825,982 | 2,618,716 |
| Under \$5,000..... | 119,033 | 119,033 | 2,733 | 6,286 | 2,733 | 39,687 | 2,733 | 39,408 | 279 |
| \$5,000 under \$10,000..... | 11,259,574 | 11,259,574 | 155,600 | 489,359 | 155,600 | 4,265,987 | 155,600 | 4,184,802 | 101,185 |
| \$10,000 under \$15,000..... | 26,702,529 | 26,702,528 | 237,497 | 790,029 | 237,497 | 11,997,541 | 237,497 | 11,262,633 | 734,907 |
| \$15,000 under \$20,000..... | 14,892,224 | 14,892,224 | 63,211 | 209,960 | 63,211 | 8,396,583 | 63,211 | 7,318,182 | 1,078,401 |
| \$20,000 under \$50,000..... | 3,805,329 | 3,805,329 | 6,901 | 22,802 | 6,901 | 2,441,240 | 6,901 | 2,061,727 | 379,514 |
| \$50,000 under \$1,000,000..... | 3,385,250 | 3,385,250 | 2,072 | 6,780 | 2,072 | 2,303,660 | 2,072 | 1,979,230 | 324,431 |
| \$1,000,000 or more..... | — | — | — | — | — | — | — | — | — |

Footnote(s) 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 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 | Average tax savings (dollars) | Income tax before credits | | | | Total credits | | | | Income tax after credits | | | | Additional tax (for tax preferences) | | | |
|--|-------------------------------|---------------------------|---------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|--------------------------|----------------|-------------------|--------|--------------------------------------|--------|-------|--------|
| | | 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 | Amount |
| | | | | | | | | | | | | | | | | | |
| Returns with regular tax computation only | | | | | | | | | | | | | | | | | |
| Total | | | 622 | 5,704,974 | 48,109,505 | 2,351,433 | 1,758,421 | 5,635,493 | 46,351,083 | 82,149 | 510,924 | | | | | | |
| Under \$5,000 | — | 69,956,143 | 181,310,516 | 17,003,517 | 4,425,564 | 67,734,633 | 176,994,951 | 100,209 | 509,267 | | | | | | | | |
| \$5,000 under \$10,000 | — | 4,818,647 | 578,485 | 347,292 | 19,986 | 4,689,782 | 556,579 | 146 | 1,285 | | | | | | | | |
| \$10,000 under \$15,000 | — | 16,028,703 | 8,448,288 | 2,279,957 | 660,090 | 14,583,571 | 7,788,177 | 3,106 | 1,104 | | | | | | | | |
| \$15,000 under \$20,000 | — | 13,911,347 | 17,270,288 | 2,279,957 | 449,112 | 13,728,332 | 16,891,186 | 6,021 | 11,211 | | | | | | | | |
| \$20,000 under \$25,000 | — | 10,608,330 | 22,321,486 | 2,063,434 | 454,306 | 10,536,746 | 21,867,180 | 9,667 | 13,000 | | | | | | | | |
| \$25,000 under \$30,000 | — | 22,952,566 | 103,730,464 | 7,175,984 | 2,006,265 | 22,665,330 | 101,724,199 | 34,206 | 71,493 | | | | | | | | |
| \$30,000 under \$35,000 | — | 1,455,272 | 21,031,094 | 756,823 | 547,197 | 1,428,936 | 20,483,897 | 29,859 | 116,214 | | | | | | | | |
| \$35,000 under \$40,000 | — | 82,581 | 3,359,941 | 56,935 | 129,662 | 81,489 | 3,230,276 | 11,800 | 101,371 | | | | | | | | |
| \$40,000 under \$45,000 | — | 15,742 | 1,775,377 | 12,778 | 66,803 | 15,518 | 1,708,574 | 4,009 | 101,371 | | | | | | | | |
| \$45,000 under \$50,000 | — | 3,291 | 1,015,389 | 2,850 | 38,751 | 3,270 | 1,727,262 | 906 | 94,648 | | | | | | | | |
| \$50,000 or more | — | 1,664 | 1,780,754 | 1,484 | 53,492 | 1,659 | 1,727,262 | 489 | 39,629 | | | | | | | | |
| Returns with income averaging tax computation | | | | | | | | | | | | | | | | | |
| Total | | | 622 | 5,704,974 | 48,109,505 | 2,351,433 | 1,758,421 | 5,635,493 | 46,351,083 | 82,149 | 510,924 | | | | | | |
| Under \$5,000 | 210 | 24,871 | 14,416 | 4,370 | 977 | 22,502 | 19,545 | — | — | — | — | — | — | — | — | — | |
| \$5,000 under \$10,000 | 196 | 186,698 | 43,098 | 48,089 | 13,924 | 152,770 | 34,522 | 3,522 | 3,522 | — | — | — | — | — | — | — | |
| \$10,000 under \$15,000 | 186 | 1,866,628 | 431,098 | 127,816 | 57,370 | 1,488,812 | 864,989 | 2,581 | 1,941 | — | — | — | — | — | — | — | |
| \$15,000 under \$20,000 | 224 | 432,916 | 1,273,816 | 84,015 | 204,886 | 1,159,045 | 2,502,861 | 3,688 | 31,688 | — | — | — | — | — | — | — | |
| \$20,000 under \$25,000 | 372 | 3,943,347 | 22,197,537 | 538,521 | 694,676 | 3,803,045 | 15,056,621 | 26,766 | 117,080 | — | — | — | — | — | — | — | |
| \$25,000 under \$30,000 | 1,245 | 971,328 | 15,854,956 | 83,412 | 251,508 | 966,031 | 5,052,357 | 5,795 | 13,576 | — | — | — | — | — | — | — | |
| \$30,000 under \$35,000 | 3,789 | 21,921 | 5,303,864 | 16,504 | 86,543 | 121,328 | 2,319,807 | 934 | 131,526 | — | — | — | — | — | — | — | |
| \$35,000 under \$40,000 | 9,525 | 21,038 | 2,416,350 | 18,225 | 26,488 | 20,998 | 641,321 | 272 | 46,485 | — | — | — | — | — | — | — | |
| \$40,000 under \$45,000 | 2,210 | 2,210 | 667,809 | 568 | 19,507 | 2,201 | 656,261 | — | 33,317 | — | — | — | — | — | — | — | |
| \$45,000 under \$50,000 | 28,367 | 656 | 675,768 | 568 | 19,507 | 656 | 675,768 | — | 33,317 | — | — | — | — | — | — | — | |
| \$50,000 or more | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | |
| Returns with maximum tax computation | | | | | | | | | | | | | | | | | |
| Total | | | 5,595 | 488,014 | 26,884,457 | 317,797 | 1,029,198 | 485,611 | 25,835,259 | 5,626 | 36,237 | | | | | | |
| Under \$50,000 | 102 | 2,733 | 39,408 | 4,889 | 204,886 | 4,885 | 135,774 | 3,522 | 3,522 | — | — | — | — | — | — | — | |
| \$50,000 under \$100,000 | 650 | 155,600 | 1,169,373 | 84,015 | 204,886 | 1,159,045 | 2,502,861 | 3,688 | 31,688 | — | — | — | — | — | — | — | |
| \$100,000 under \$200,000 | 3,084 | 237,487 | 1,122,657 | 58,520 | 419,584 | 231,025 | 1,062,973 | 1,398 | 7,416 | — | — | — | — | — | — | — | |
| \$200,000 under \$500,000 | 14,980 | 63,501 | 2,053,975 | 6,098 | 89,459 | 68,996 | 1,985,255 | 1,398 | 8,013 | — | — | — | — | — | — | — | |
| \$500,000 or more | 156,579 | 2,072 | 1,980,247 | 1,989 | 62,659 | 2,070 | 1,917,589 | 136 | 9,381 | — | — | — | — | — | — | — | |
| Returns with regular tax computation only | | | | | | | | | | | | | | | | | |
| Total | | | 54,612 | 235,258 | 48,178 | 274,008 | 67,758,206 | 177,994,218 | 172 | 135 | 2,165 | | | | | | |
| Under \$5,000 | 39 | 33 | 1,107 | 620 | 4,889,928 | 556,844 | 7,901,281 | 2,1 | 8.1 | 3.8 | — | — | — | — | — | — | |
| \$5,000 under \$10,000 | 484 | 484 | 3,026 | 3,759 | 14,384,489 | 16,832,397 | 13,729,961 | 12.3 | 12.3 | 5.8 | — | — | — | — | — | — | |
| \$10,000 under \$15,000 | 3,741 | 7,452 | 2,307 | 3,759 | 13,729,961 | 16,832,397 | 14.7 | 14.7 | 11.8 | 1.8 | — | — | — | — | — | — | |
| \$15,000 under \$20,000 | 3,428 | 6,863 | 6,289 | 6,166 | 10,542,426 | 21,880,209 | 18.0 | 18.0 | 15.3 | 2.7 | — | — | — | — | — | — | |
| \$20,000 under \$25,000 | 13,333 | 29,409 | 11,179 | 42,084 | 22,977,466 | 101,795,693 | 28.5 | 28.5 | 23.1 | 5.4 | — | — | — | — | — | — | |
| \$25,000 under \$30,000 | 22,433 | 61,982 | 8,397 | 43,585 | 1,430,689 | 3,531,649 | 43.2 | 43.2 | 31.2 | 12.0 | — | — | — | — | — | — | |
| \$30,000 under \$35,000 | 7,849 | 49,385 | 4,572 | 35,006 | 82,486 | 1,303,248 | 52.1 | 52.1 | 38.9 | 13.2 | — | — | — | — | — | — | |
| \$35,000 under \$40,000 | 2,643 | 39,586 | 1,738 | 19,006 | 15,429 | 1,048,246 | 62.1 | 62.1 | 46.6 | 15.5 | — | — | — | — | — | — | |
| \$40,000 under \$45,000 | 643 | 29,586 | 297 | 37,561 | 1,663 | 1,197,566 | 68.4 | 68.4 | 48.1 | 20.3 | — | — | — | — | — | — | |
| \$45,000 or more | 332 | 22,741 | 207 | 37,561 | 1,663 | 1,197,566 | 68.4 | 68.4 | 48.1 | 20.3 | — | — | — | — | — | — | |
| Returns with income averaging tax computation | | | | | | | | | | | | | | | | | |
| Total | | | 28,121 | 114,452 | 56,327 | 396,472 | 5,654,917 | 46,862,007 | 25.7 | 20.4 | 8,214 | | | | | | |
| 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 \$35,000 | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | |
| \$35,000 under \$40,000 | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | |
| \$40,000 under \$45,000 | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | |
| \$45,000 or more | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | |
| Returns with maximum tax computation | | | | | | | | | | | | | | | | | |
| Total | | | 4,394 | 9,857 | 1,447 | 26,379 | 465,680 | 25,871,495 | 43.0 | 36.0 | 55,279 | | | | | | |
| Under \$50,000 | 463 | 247 | 1,111 | 482 | 153,802 | 34,523 | 3,965,216 | 29.0 | 27.5 | — | — | — | — | — | — | — | |
| \$50,000 under \$100,000 | 2,635 | 2,559 | 716 | 4,857 | 237,037 | 10,870,089 | 40.7 | 30.1 | 30.1 | — | — | — | — | — | — | — | |
| \$100,000 under \$200,000 | 1,051 | 3,577 | 411 | 6,140 | 63,142 | 2,070,450 | 47.5 | 38.9 | 38.9 | — | — | — | — | — | — | — | |
| \$200,000 under \$500,000 | 193 | 2,264 | 122 | 6,749 | 6,996 | 2,004,269 | 52.7 | 43.9 | 43.9 | — | — | — | — | — | — | — | |
| \$500,000 or more | 52 | 1,210 | 87 | 8,152 | 2,070 | 1,926,949 | 58.9 | 46.6 | 46.6 | — | — | — | — | — | — | — | |

* Estimate should be used with caution because of the small number of sample returns on which it is based.
 ** Data combined to avoid disclosure of information for specific taxpayers.
 † Includes prior-year and fiscal-year returns with partially tax-exempt income tax computation.
 ‡ Includes prior-year and fiscal-year returns with maximum and alternative tax computations.
 NOTE: Total may not add to total because of rounding.

Table 3.2—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by Size of Adjusted Gross Income

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

| Size of adjusted gross income | Number of returns | Total number of principal residences | Returns with energy conservation expenditures | | | | | | | | | |
|---------------------------------|-------------------|--------------------------------------|---|------------------|-----------------------------|------------------|---|------------------|---------------------------|---------------|---|----------------|
| | | | Total expenditures | | Expenditures for insulation | | Expenditures for storm windows or doors | | Expenditures for caulking | | Other current-year energy conservation expenditures | |
| | | | 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. | 4,787,883 | 4,793,461 | 4,600,985 | 3,200,379 | 2,701,148 | 1,217,612 | 2,460,285 | 1,455,357 | 1,225,054 | 83,711 | 873,843 | 443,699 |
| No adjusted gross income | 14,172 | 14,172 | 12,357 | 10,077 | 5,807 | 4,546 | 3,461 | 1,963 | 133 | 38 | 3,324 | 3,530 |
| \$1 under \$1,000 | *1,822 | *1,822 | *1,611 | *1,370 | *87 | *256 | *1,524 | *1,114 | — | — | — | — |
| \$1,000 under \$2,000 | *694 | *694 | *663 | *513 | *334 | *56 | *614 | *366 | — | — | *313 | *90 |
| \$2,000 under \$3,000 | 4,060 | 4,060 | 3,558 | 3,003 | *1,982 | *1,602 | *1,193 | *595 | — | — | *485 | *806 |
| \$3,000 under \$4,000 | 13,154 | 13,154 | 11,624 | 7,666 | 5,466 | 3,813 | 6,129 | 3,334 | *869 | *77 | *518 | *442 |
| \$4,000 under \$5,000 | 21,963 | 21,963 | 14,426 | 15,757 | 7,513 | 6,044 | 11,401 | 8,441 | *1,980 | *178 | *905 | *1,094 |
| \$5,000 under \$6,000 | 27,201 | 27,201 | 16,350 | 10,363 | 9,905 | 5,743 | 7,873 | 2,610 | *2,036 | *54 | *2,659 | *1,957 |
| \$6,000 under \$7,000 | 47,167 | 47,167 | 41,534 | 38,274 | 21,032 | 9,291 | 22,267 | 25,430 | 7,711 | 895 | *4,172 | *2,559 |
| \$7,000 under \$8,000 | 53,856 | 53,856 | 50,330 | 28,883 | 24,223 | 7,655 | 22,923 | 15,142 | 7,497 | 214 | 11,511 | 5,872 |
| \$8,000 under \$9,000 | 94,311 | 94,311 | 88,409 | 60,974 | 48,192 | 31,874 | 52,491 | 22,898 | 13,243 | 894 | 11,893 | 5,308 |
| \$9,000 under \$10,000 | 67,879 | 67,879 | 62,892 | 32,002 | 37,515 | 12,798 | 27,513 | 13,643 | 6,524 | 294 | 10,752 | 5,266 |
| \$10,000 under \$11,000 | 90,299 | 90,299 | 87,095 | 55,992 | 53,047 | 27,754 | 46,663 | 23,341 | 17,432 | 649 | 13,725 | 4,249 |
| \$11,000 under \$12,000 | 81,274 | 81,274 | 78,198 | 52,981 | 47,527 | 24,258 | 42,016 | 17,774 | 14,668 | 5,141 | 13,283 | 5,797 |
| \$12,000 under \$13,000 | 90,883 | 90,883 | 86,786 | 54,240 | 47,534 | 23,934 | 42,159 | 17,111 | 18,997 | 1,567 | 21,245 | 11,628 |
| \$13,000 under \$14,000 | 92,201 | 92,201 | 86,889 | 58,290 | 57,237 | 25,136 | 34,424 | 22,931 | 25,601 | 4,462 | 10,566 | 5,761 |
| \$14,000 under \$15,000 | 85,560 | 85,560 | 83,505 | 53,300 | 45,566 | 14,047 | 51,574 | 30,911 | 23,036 | 1,875 | 11,680 | 6,466 |
| \$15,000 under \$16,000 | 102,501 | 102,501 | 96,913 | 56,123 | 54,198 | 22,085 | 53,620 | 24,999 | 19,298 | 746 | 19,877 | 8,293 |
| \$16,000 under \$17,000 | 117,259 | 117,259 | 114,617 | 67,226 | 57,210 | 18,983 | 62,783 | 37,507 | 24,815 | 3,946 | 24,006 | 6,789 |
| \$17,000 under \$18,000 | 126,446 | 126,446 | 123,039 | 75,422 | 65,351 | 23,804 | 78,573 | 40,028 | 32,810 | 1,302 | 30,033 | 10,288 |
| \$18,000 under \$19,000 | 117,424 | 117,424 | 115,652 | 76,120 | 66,457 | 32,288 | 70,448 | 24,013 | 35,583 | 1,299 | 17,085 | 18,521 |
| \$19,000 under \$20,000 | 137,613 | 137,613 | 134,398 | 88,381 | 90,856 | 34,097 | 77,357 | 43,681 | 48,829 | 2,132 | 18,914 | 8,472 |
| \$20,000 under \$25,000 | 751,044 | 751,044 | 730,493 | 488,879 | 454,832 | 192,524 | 396,283 | 222,344 | 200,901 | 9,708 | 120,142 | 64,302 |
| \$25,000 under \$30,000 | 720,849 | 720,849 | 697,899 | 462,724 | 409,534 | 173,942 | 391,361 | 213,015 | 10,971 | 10,971 | 135,392 | 64,795 |
| \$30,000 under \$40,000 | 1,021,985 | 1,021,985 | 991,188 | 663,520 | 620,641 | 254,348 | 516,126 | 303,424 | 286,057 | 14,405 | 196,215 | 91,342 |
| \$40,000 under \$50,000 | 466,691 | 466,691 | 453,007 | 340,230 | 244,363 | 123,652 | 233,987 | 155,258 | 132,358 | 9,756 | 104,537 | 51,564 |
| \$50,000 under \$75,000 | 296,444 | 296,593 | 283,463 | 244,204 | 156,346 | 88,797 | 141,408 | 112,697 | 70,069 | 7,698 | 67,116 | 35,011 |
| \$75,000 under \$100,000 | 76,440 | 76,466 | 71,617 | 76,937 | 76,095 | 37,095 | 26,507 | 34,587 | 14,798 | 2,403 | 14,994 | 13,897 |
| \$100,000 under \$200,000 | 54,950 | 54,950 | 51,668 | 59,206 | 25,995 | 21,685 | 24,984 | 28,143 | 6,387 | 2,122 | 11,139 | 7,257 |
| \$200,000 under \$500,000 | 10,299 | 10,299 | 9,515 | 15,153 | 4,724 | 5,673 | 4,018 | 6,851 | 1,123 | 677 | 2,113 | 1,952 |
| \$500,000 under \$1,000,000 | 1,113 | 1,115 | 994 | 1,837 | 441 | 603 | 412 | 857 | 114 | 78 | 232 | 299 |
| \$1,000,000 or more | 329 | 330 | 285 | 731 | 138 | 255 | 114 | 354 | 31 | 33 | 45 | 90 |
| Taxable returns, total | 4,601,056 | 4,606,608 | 4,461,965 | 3,060,749 | 2,617,295 | 1,153,391 | 2,386,177 | 1,394,012 | 1,205,856 | 82,741 | 855,740 | 430,604 |
| No adjusted gross income | **227 | **227 | **156 | **238 | **145 | **208 | 14 | 24 | 4 | 1 | 7 | 6 |
| \$1 under \$1,000 | — | — | — | — | — | — | — | — | — | — | — | — |
| \$1,000 under \$2,000 | — | — | — | — | — | — | — | — | — | — | — | — |
| \$2,000 under \$3,000 | — | — | — | — | — | — | — | — | — | — | — | — |
| \$3,000 under \$4,000 | *1,086 | *1,086 | *515 | *32 | *3 | *25 | *2 | *561 | *67 | *518 | *442 | *486 |
| \$4,000 under \$5,000 | 9,071 | 9,071 | *6,999 | *3,220 | *3,582 | *1,939 | *5,445 | *1,054 | *1,980 | *178 | *486 | *49 |
| \$5,000 under \$6,000 | 15,979 | 15,979 | 13,555 | 7,237 | 7,685 | 3,432 | *6,304 | *2,027 | *880 | *19 | *1,977 | *1,760 |
| \$6,000 under \$7,000 | 21,311 | 21,311 | 15,385 | 15,385 | 7,468 | 1,652 | 9,674 | 12,435 | *6,275 | *954 | *1,478 | *345 |
| \$7,000 under \$8,000 | 34,951 | 34,951 | 34,848 | 15,387 | 15,077 | 4,639 | 14,547 | 5,319 | *4,409 | *151 | 10,683 | 5,277 |
| \$8,000 under \$9,000 | 73,301 | 73,301 | 72,331 | 41,299 | 38,354 | 18,980 | 39,351 | 17,231 | 10,842 | 823 | *9,519 | *4,264 |
| \$9,000 under \$10,000 | 61,385 | 61,385 | 58,676 | 27,063 | 34,796 | 10,546 | 25,125 | 12,534 | 5,324 | 256 | 8,788 | 3,727 |
| \$10,000 under \$11,000 | 80,168 | 80,168 | 78,944 | 46,973 | 48,510 | 24,606 | 41,274 | 17,511 | 17,385 | 611 | 13,697 | 4,245 |
| \$11,000 under \$12,000 | 79,796 | 79,796 | 76,766 | 51,527 | 46,165 | 23,565 | 41,426 | 17,028 | 14,580 | 5,138 | 13,241 | 5,795 |
| \$12,000 under \$13,000 | 81,556 | 81,556 | 79,944 | 47,582 | 42,207 | 19,768 | 38,361 | 15,122 | 14,580 | 1,440 | 18,677 | 11,251 |
| \$13,000 under \$14,000 | 87,951 | 87,951 | 83,559 | 55,907 | 54,665 | 23,602 | 31,507 | 22,125 | 23,452 | 4,419 | 10,586 | 5,761 |
| \$14,000 under \$15,000 | 84,220 | 84,220 | 82,656 | 52,679 | 44,763 | 13,609 | 51,173 | 30,731 | 22,994 | 1,873 | 11,680 | 6,466 |
| \$15,000 under \$16,000 | 100,070 | 100,070 | 96,210 | 55,195 | 53,791 | 21,951 | 53,280 | 24,214 | 18,978 | 738 | 19,877 | 8,293 |
| \$16,000 under \$17,000 | 115,161 | 115,161 | 112,655 | 66,677 | 55,248 | 18,507 | 62,637 | 37,438 | 24,669 | 3,943 | 24,006 | 6,789 |
| \$17,000 under \$18,000 | 124,262 | 124,262 | 122,226 | 75,051 | 64,558 | 23,462 | 78,534 | 39,998 | 32,810 | 1,302 | 23,033 | 10,288 |
| \$18,000 under \$19,000 | 115,567 | 115,567 | 115,383 | 75,734 | 66,241 | 32,048 | 70,224 | 23,867 | 35,583 | 1,299 | 17,085 | 18,521 |
| \$19,000 under \$20,000 | 135,010 | 135,010 | 132,296 | 87,136 | 88,754 | 33,230 | 77,356 | 43,680 | 47,152 | 1,754 | 18,914 | 8,472 |
| \$20,000 under \$25,000 | 741,349 | 741,349 | 724,115 | 478,738 | 450,239 | 187,605 | 394,421 | 217,611 | 198,656 | 9,647 | 118,472 | 63,875 |
| \$25,000 under \$30,000 | 715,978 | 719,653 | 695,275 | 457,261 | 407,274 | 169,699 | 390,986 | 213,000 | 214,109 | 10,971 | 134,664 | 63,592 |
| \$30,000 under \$40,000 | 1,018,608 | 1,018,608 | 989,489 | 662,798 | 619,028 | 253,851 | 516,007 | 303,219 | 285,954 | 14,402 | 196,182 | 91,327 |
| \$40,000 under \$50,000 | 465,465 | 467,163 | 452,169 | 339,535 | 244,192 | 123,604 | 233,154 | 154,627 | 132,193 | 9,748 | **199,580 | **107,719 |
| \$50,000 under \$75,000 | 295,608 | 295,757 | 283,141 | 243,757 | 156,154 | 88,615 | 112,433 | 70,059 | 7,698 | — | — | — |
| \$75,000 under \$100,000 | 76,297 | 76,323 | 71,592 | 76,932 | **67,788 | **53,412 | **63,563 | **69,572 | **21,159 | **4,522 | — | — |
| \$100,000 under \$200,000 | 54,941 | 54,941 | **61,180 | **74,356 | — | — | — | — | — | — | — | — |
| \$200,000 under \$500,000 | **11,738 | **11,742 | — | — | — | — | — | — | — | — | — | — |
| \$500,000 under \$1,000,000 | — | — | 994 | 1,837 | 441 | 603 | 412 | 857 | 114 | 78 | 213 | 1,952 |
| \$1,000,000 or more | — | — | 285 | 731 | 138 | 255 | 114 | 354 | 31 | 33 | 45 | 90 |
| Total nontaxable returns | 186,827 | 186,853 | 139,020 | 139,630 | 83,853 | 64,220 | 74,108 | 61,345 | 19,198 | 970 | 18,108 | 13,094 |
| All returns, summary: | | | | | | | | | | | | |
| Under \$5,000 | 55,865 | 55,865 | 44,239 | 38,386 | 21,189 | 16,317 | 24,322 | 15,814 | 2,982 | 292 | 5,542 | 5,963 |
| \$5,000 under \$10,000 | 290,414 | 290,414 | 259,515 | 170,497 | 140,867 | 67,362 | 133,067 | 79,723 | 37,011 | 2,451 | 40,987 | 20,961 |
| \$10,000 under \$15,000 | 440,217 | 440,243 | 422,483 | 274,803 | 250,911 | 115,140 | 216,835 | 112,068 | 97,734 | 13,694 | 70,519 | 33,902 |
| \$15,000 under \$20,000 | 601,243 | 601,243 | 594,619 | 363,273 | 334,072 | 131,257 | 342,781 | 170,229 | 161,335 | 9,424 | 102,915 | 52,363 |
| \$20,000 or more | 3,400,144 | 3,405,696 | 3,290,129 | 2,353,421 | 1,954,109 | 887,537 | 1,743,280 | 1,077,524 | 925,992 | 57,850 | 653,885 | 330,510 |

Footnote(s) at end of table.

Individual Returns/1980

Table 3.2—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by Size of Adjusted Gross Income—Continued

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

| Size of adjusted gross income | Returns with energy conservation expenditures—Continued | | | | | | | | Returns with renewable energy source expenditures | | | |
|---------------------------------|---|------------------|---|----------------|---|------------------|--|----------------|---|----------------|-------------------------------|----------------|
| | Maximum allowable energy conservation expenditures | | Prior-year energy conservation expenditures | | Maximum allowable current-year energy conservation expenditures | | Energy conservation credit (before limitation) | | Total expenditures | | Expenditures for solar energy | |
| | 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 | 4,600,985 | 2,900,138 | 1,328,277 | 764,800 | 4,585,556 | 2,796,801 | 4,585,556 | 418,800 | 155,269 | 447,558 | 137,430 | 398,999 |
| No adjusted gross income | 12,357 | 9,002 | 783 | 1,003 | 12,242 | 8,505 | 12,242 | 1,270 | 532 | 5,681 | 477 | 5,295 |
| \$1 under \$1,000 | *1,811 | *1,245 | *43 | *9 | *1,611 | *1,245 | *1,611 | *186 | — | — | — | — |
| \$1,000 under \$2,000 | *663 | *513 | *310 | *78 | *663 | *513 | *663 | *77 | — | — | — | — |
| \$2,000 under \$3,000 | 3,558 | 2,844 | *544 | *544 | 3,558 | 2,438 | 3,558 | 365 | — | — | — | — |
| \$3,000 under \$4,000 | 11,624 | 7,332 | *333 | *560 | 11,624 | 7,332 | 11,624 | 1,096 | *43 | *194 | *43 | *194 |
| \$4,000 under \$5,000 | 14,426 | 13,535 | *2,737 | *1,221 | 14,426 | 13,335 | 14,426 | 1,998 | *896 | *684 | *896 | *684 |
| \$5,000 under \$6,000 | 16,350 | 9,586 | *3,762 | *2,867 | 16,350 | 9,141 | 16,350 | 1,369 | *4,589 | *19,448 | *4,589 | *19,448 |
| \$6,000 under \$7,000 | 41,534 | 30,269 | *7,829 | *4,274 | 41,534 | 30,262 | 41,534 | 4,531 | *3,140 | *4,754 | *3,140 | *4,754 |
| \$7,000 under \$8,000 | 50,330 | 26,918 | 14,667 | 5,741 | 50,330 | 26,896 | 50,330 | 4,023 | *1,865 | *2,798 | *1,865 | *2,798 |
| \$8,000 under \$9,000 | 88,409 | 55,611 | 21,663 | 11,695 | 88,409 | 54,191 | 88,409 | 8,110 | *992 | *1,058 | *992 | *1,058 |
| \$9,000 under \$10,000 | 62,892 | 31,898 | 15,739 | 10,914 | 62,892 | 31,887 | 62,892 | 4,771 | *107 | *42 | *107 | *42 |
| \$10,000 under \$11,000 | 87,095 | 55,803 | 20,606 | 16,667 | 87,095 | 55,368 | 87,095 | 8,299 | *1,431 | *3,635 | *1,431 | *3,635 |
| \$11,000 under \$12,000 | 78,198 | 49,976 | 13,367 | 3,462 | 78,198 | 49,387 | 78,198 | 7,393 | — | — | — | — |
| \$12,000 under \$13,000 | 86,786 | 51,203 | 24,222 | 14,805 | 86,786 | 49,512 | 86,786 | 7,415 | *199 | *659 | *199 | *659 |
| \$13,000 under \$14,000 | 86,899 | 54,842 | 18,037 | 12,657 | 86,847 | 50,773 | 86,847 | 7,604 | *2,415 | *5,389 | *2,415 | *5,389 |
| \$14,000 under \$15,000 | 83,505 | 50,271 | 13,611 | 10,571 | 83,505 | 46,834 | 83,505 | 7,009 | *2,104 | *4,308 | *1,669 | *2,351 |
| \$15,000 under \$16,000 | 96,913 | 54,463 | 22,074 | 12,035 | 96,913 | 53,463 | 96,913 | 8,009 | *2,801 | *5,889 | *2,801 | *5,889 |
| \$16,000 under \$17,000 | 114,617 | 65,469 | 38,301 | 22,254 | 112,868 | 58,192 | 112,868 | 8,700 | 4,385 | 16,883 | *4,130 | *18,394 |
| \$17,000 under \$18,000 | 123,039 | 73,031 | 35,540 | 13,283 | 122,947 | 72,964 | 122,947 | 10,936 | *1,997 | *5,308 | *1,997 | *5,308 |
| \$18,000 under \$19,000 | 115,652 | 63,893 | 35,498 | 16,122 | 115,652 | 63,565 | 115,652 | 9,519 | *3,639 | *2,380 | *2,222 | *2,191 |
| \$19,000 under \$20,000 | 134,398 | 81,180 | 29,621 | 13,930 | 134,398 | 80,225 | 134,398 | 12,090 | *2,170 | *9,443 | *2,170 | *9,443 |
| \$20,000 under \$25,000 | 730,493 | 445,552 | 221,692 | 117,437 | 727,113 | 425,760 | 727,113 | 63,753 | 17,371 | 31,415 | 13,607 | 30,047 |
| \$25,000 under \$30,000 | 697,899 | 418,926 | 193,328 | 106,665 | 693,981 | 406,604 | 693,981 | 60,886 | 25,031 | 61,776 | 22,285 | 59,752 |
| \$30,000 under \$40,000 | 991,188 | 607,239 | 320,935 | 197,532 | 988,607 | 581,987 | 988,607 | 87,152 | 31,758 | 103,764 | 25,814 | 64,992 |
| \$40,000 under \$50,000 | 453,007 | 310,609 | 149,166 | 87,643 | 451,170 | 301,126 | 451,170 | 20,252 | 50,887 | 50,887 | 18,357 | 49,593 |
| \$50,000 under \$75,000 | 283,463 | 208,730 | 87,225 | 52,414 | 282,673 | 201,248 | 282,673 | 30,145 | 16,325 | 55,636 | 15,336 | 54,738 |
| \$75,000 under \$100,000 | 71,617 | 61,417 | 21,172 | 14,259 | 71,612 | 58,847 | 71,612 | 8,822 | 5,758 | 29,200 | 5,648 | 28,997 |
| \$100,000 under \$200,000 | 51,668 | 47,063 | 13,264 | 11,212 | 50,962 | 43,629 | 50,962 | 6,531 | 4,254 | 19,095 | 4,047 | 18,341 |
| \$200,000 under \$500,000 | 9,515 | 10,391 | 1,957 | 2,249 | 9,328 | 9,639 | 9,328 | 1,444 | 1,052 | 5,977 | 1,037 | 5,801 |
| \$500,000 under \$1,000,000 | 994 | 1,139 | 205 | 247 | 981 | 1,069 | 981 | 160 | 120 | 848 | 113 | 800 |
| \$1,000,000 or more | 285 | 385 | 46 | 44 | 281 | 366 | 281 | 55 | 43 | 407 | 43 | 407 |
| Taxable returns, total | 4,461,965 | 2,777,716 | 1,306,126 | 747,846 | 4,446,704 | 2,677,802 | 4,446,704 | 400,999 | 132,999 | 346,929 | 116,975 | 318,311 |
| No adjusted gross income | **156 | **180 | *32 | *19 | **156 | **162 | **156 | **24 | 3 | 46 | 3 | 46 |
| \$1 under \$1,000 | — | — | — | — | — | — | — | — | — | — | — | — |
| \$1,000 under \$2,000 | — | — | — | — | — | — | — | — | — | — | — | — |
| \$2,000 under \$3,000 | — | — | — | — | — | — | — | — | — | — | — | — |
| \$3,000 under \$4,000 | ** | ** | — | — | ** | ** | ** | — | — | — | — | — |
| \$4,000 under \$5,000 | *1,086 | *515 | *25 | *16 | *1,086 | *515 | *1,086 | *77 | — | — | — | — |
| \$5,000 under \$6,000 | *6,999 | *3,220 | *1,864 | *522 | *6,999 | *3,220 | *6,999 | *483 | — | — | — | — |
| \$6,000 under \$7,000 | 13,555 | 7,237 | *2,637 | *2,354 | 13,555 | 6,791 | 13,555 | 1,018 | *54 | *32 | *54 | *32 |
| \$7,000 under \$8,000 | 17,235 | 9,607 | *3,383 | *1,765 | 17,235 | 9,607 | 17,235 | 1,437 | *558 | *103 | *558 | *103 |
| \$8,000 under \$9,000 | 34,848 | 15,082 | 13,844 | 5,483 | 34,848 | 15,082 | 34,848 | 2,256 | — | — | — | — |
| \$9,000 under \$10,000 | 72,331 | 40,311 | 18,531 | 9,545 | 72,331 | 38,891 | 72,331 | 5,819 | *591 | *59 | *591 | *59 |
| \$10,000 under \$11,000 | 56,876 | 27,041 | 12,583 | 8,794 | 56,876 | 27,041 | 56,876 | 4,046 | *107 | *42 | *107 | *42 |
| \$11,000 under \$12,000 | 78,944 | 46,874 | 18,752 | 14,953 | 78,944 | 46,485 | 78,944 | 6,968 | *296 | *93 | *296 | *93 |
| \$12,000 under \$13,000 | 76,766 | 48,522 | 13,321 | 3,441 | 76,766 | 47,933 | 76,766 | 7,176 | — | — | — | — |
| \$13,000 under \$14,000 | 79,944 | 44,853 | 24,222 | 14,805 | 79,944 | 43,162 | 79,944 | 6,466 | — | — | — | — |
| \$14,000 under \$15,000 | 83,559 | 52,476 | 17,724 | 12,471 | 83,559 | 48,443 | 83,559 | 7,263 | *1,834 | *4,084 | *1,834 | *4,084 |
| \$15,000 under \$16,000 | 82,656 | 49,650 | 13,611 | 10,571 | 82,656 | 46,213 | 82,656 | 6,916 | *1,571 | *2,122 | *1,571 | *2,122 |
| \$16,000 under \$17,000 | 96,210 | 53,683 | 21,754 | 11,942 | 96,210 | 52,683 | 96,210 | 7,892 | *2,331 | *5,112 | *2,331 | *5,112 |
| \$17,000 under \$18,000 | 112,855 | 64,921 | 38,199 | 22,137 | 110,906 | 57,844 | 110,906 | 8,820 | *2,821 | *11,286 | *2,410 | *11,100 |
| \$18,000 under \$19,000 | 122,226 | 72,661 | 35,521 | 13,278 | 122,134 | 72,598 | 122,134 | 10,882 | *1,569 | *3,489 | *1,569 | *3,489 |
| \$19,000 under \$20,000 | 115,383 | 63,513 | 35,498 | 16,122 | 115,383 | 63,185 | 115,383 | 9,482 | *3,319 | *2,310 | *1,902 | *2,121 |
| \$20,000 under \$25,000 | 132,296 | 79,936 | 29,620 | 13,929 | 132,296 | 78,480 | 132,296 | 11,804 | *2,125 | *9,298 | *2,125 | *9,298 |
| \$25,000 under \$30,000 | 724,115 | 437,847 | 217,977 | 113,577 | 720,735 | 420,560 | 720,735 | 62,974 | 14,568 | 21,150 | 10,804 | 18,782 |
| \$30,000 under \$40,000 | 695,275 | 414,296 | 193,234 | 106,653 | 691,357 | 401,974 | 691,357 | 60,202 | 24,336 | 51,938 | 21,590 | 49,914 |
| \$40,000 under \$50,000 | 989,489 | 606,607 | 320,935 | 197,532 | 986,908 | 581,354 | 986,908 | 87,058 | 30,141 | 83,679 | 25,478 | 62,200 |
| \$50,000 under \$75,000 | 452,169 | 309,914 | 148,896 | 87,525 | 450,332 | 300,432 | 450,332 | 44,970 | 19,865 | 45,897 | 17,970 | 44,603 |
| \$75,000 under \$100,000 | 283,141 | 208,284 | **123,612 | **80,119 | 282,351 | 200,803 | 282,351 | 30,079 | 16,004 | 51,882 | 15,015 | 50,984 |
| \$100,000 under \$200,000 | 61,412 | 61,412 | ** | ** | **122,547 | **102,469 | **122,547 | **15,352 | 5,640 | 27,986 | 5,530 | 27,783 |
| \$200,000 under \$500,000 | **61,180 | **57,451 | ** | ** | ** | ** | ** | ** | **5,303 | **25,066 | **5,081 | **24,136 |
| \$500,000 under \$1,000,000 | 994 | 1,139 | 205 | 247 | 981 | 1,069 | 981 | 160 | 120 | 848 | 113 | 800 |
| \$1,000,000 or more | 285 | 385 | 46 | 44 | 281 | 366 | 281 | 55 | 43 | 407 | 43 | 407 |
| Total nontaxable returns | 139,020 | 122,422 | 22,151 | 16,954 | 138,852 | 118,999 | 138,852 | 17,801 | 22,270 | 100,628 | 20,455 | 80,688 |
| All returns, summary: | | | | | | | | | | | | |
| Under \$5,000 | 44,239 | 34,271 | 4,750 | 3,823 | 44,124 | 33,367 | 44,124 | 4,991 | 1,471 | 6,558 | 1,416 | 6,173 |
| \$5,000 under \$10,000 | 259,515 | 154,282 | 63,660 | 35,490 | 259,515 | 152,377 | 259,515 | 22,805 | 10,693 | 28,099 | 10,693 | 28,099 |
| \$10,000 under \$15,000 | 429,489 | 262,096 | 89,843 | 58,163 | 422,431 | 251,873 | 422,431 | 37,720 | 13,992 | 51,714 | 12,034 | 49,720 |
| \$15,000 under \$20,000 | 584,619 | 338,077 | 161,034 | 71,624 | 582,778 | 328,909 | 582,778 | 49,254 | 14,992 | 39,904 | 13,320 | 39,226 |
| \$20,000 or more | 3,280,129 | 2,111,452 | 1,008,990 | 589,700 | 3,276,708 | 2,030,276 | 3,276,708 | 304,030 | 121,964 | 359,005 | 106,287 | 313,467 |

Footnote(s) at end of table.

Table 3.2—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by Size of Adjusted Gross Income—Continued

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

| Size of adjusted gross income | Returns with renewable energy source expenditures—Continued | | | | | | | | | | | |
|---------------------------------|---|---------------|------------------------------|----------------|--|----------------|---|---------------|---|----------------|--|----------------|
| | Expenditures for geothermal energy | | Expenditures for wind energy | | Maximum allowable renewable energy source expenditures | | Prior-year renewable energy source expenditures | | Maximum allowable current-year renewable energy source expenditures | | Renewable energy source credit (before limitation) | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) |
| All returns, total | 6,938 | 21,183 | 11,106 | 27,375 | 155,269 | 414,785 | 9,862 | 19,767 | 155,261 | 414,270 | 155,201 | 165,832 |
| No adjusted gross income | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$1 under \$1,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$1,000 under \$2,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$2,000 under \$3,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$3,000 under \$4,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$4,000 under \$5,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$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 \$16,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$16,000 under \$17,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$17,000 under \$18,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$18,000 under \$19,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$19,000 under \$20,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$20,000 under \$25,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$25,000 under \$30,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$30,000 under \$40,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$40,000 under \$50,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$50,000 under \$75,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$75,000 under \$100,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$100,000 under \$200,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$200,000 under \$500,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$500,000 under \$1,000,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$1,000,000 or more | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Taxable returns, total | 6,502 | 19,218 | 9,727 | 9,401 | 132,999 | 324,779 | 9,550 | 19,053 | 132,991 | 324,360 | 132,991 | 129,729 |
| No adjusted gross income | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$1 under \$1,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$1,000 under \$2,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$2,000 under \$3,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$3,000 under \$4,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$4,000 under \$5,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$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 \$16,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$16,000 under \$17,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$17,000 under \$18,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$18,000 under \$19,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$19,000 under \$20,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$20,000 under \$25,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$25,000 under \$30,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$30,000 under \$40,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$40,000 under \$50,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$50,000 under \$75,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$75,000 under \$100,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$100,000 under \$200,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$200,000 under \$500,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$500,000 under \$1,000,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$1,000,000 or more | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total nontaxable returns | *436 | *1,965 | *1,379 | *17,974 | 22,270 | 90,006 | *312 | *715 | 22,270 | 89,911 | 22,270 | 35,903 |
| All returns, summary: | | | | | | | | | | | | |
| Under \$5,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$5,000 under \$10,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$10,000 under \$15,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$15,000 under \$20,000 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| \$20,000 or more | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Footnote(s) at end of table.

Individual Returns/1980

Table 3.2—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by Size of Adjusted Gross Income—Continued

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

| Size of adjusted gross income | Total current-year residential energy credit (before limitation) | | Residential energy credit carryover from 1979 | | Total available residential energy credit | | Income tax before residential energy credit | | Credit carried over to 1981 | | Credit used to offset income tax before credits | | Credit used to offset minimum 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 |
| | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) |
| All returns, total | 4,696,379 | 584,432 | 118,244 | 20,192 | 4,781,708 | 604,624 | 4,669,675 | 25,199,236 | 181,821 | 42,364 | 4,669,675 | 562,141 | 650 | 120 |
| No adjusted gross income | 12,718 | 3,295 | 1,823 | 435 | 14,152 | 3,731 | *18 | *14 | 14,095 | 3,706 | *18 | *2 | **127 | **22 |
| \$1 under \$1,000 | *1,611 | *186 | *211 | *40 | *1,822 | *226 | — | — | *1,822 | *226 | — | — | — | — |
| \$1,000 under \$2,000 | *863 | *77 | *31 | *18 | *694 | *94 | — | — | *694 | *94 | — | — | — | — |
| \$2,000 under \$3,000 | *3,558 | *365 | *553 | *127 | *4,080 | *492 | — | — | *4,059 | *492 | — | — | — | — |
| \$3,000 under \$4,000 | 11,667 | 1,173 | *1,795 | *203 | 13,154 | 1,376 | *4,763 | *753 | 12,100 | 1,153 | *4,763 | *223 | — | — |
| \$4,000 under \$5,000 | 15,321 | 2,272 | 7,059 | 695 | 21,963 | 2,967 | 14,288 | 1,854 | 12,893 | 1,876 | 14,288 | 1,091 | — | — |
| \$5,000 under \$6,000 | 20,254 | 9,144 | 7,485 | 740 | 27,201 | 9,885 | 21,453 | 3,797 | 11,168 | 7,988 | 21,453 | 1,897 | — | — |
| \$6,000 under \$7,000 | 42,324 | 6,428 | 7,869 | 832 | 47,167 | 7,261 | 33,663 | 8,424 | 23,550 | 3,605 | 33,663 | 3,656 | — | — |
| \$7,000 under \$8,000 | 52,195 | 5,142 | 1,742 | 157 | 53,856 | 5,299 | 48,664 | 15,930 | 13,432 | 1,217 | 48,664 | 4,082 | — | — |
| \$8,000 under \$9,000 | 88,758 | 8,534 | 10,731 | 1,154 | 94,311 | 9,888 | 86,699 | 34,071 | 18,265 | 2,177 | 86,699 | 7,511 | — | — |
| \$9,000 under \$10,000 | 62,999 | 4,788 | 6,119 | 1,022 | 67,879 | 5,810 | 64,445 | 37,467 | 6,137 | 626 | 64,445 | 5,182 | *15 | *1 |
| \$10,000 under \$11,000 | 88,526 | 9,748 | *3,869 | *443 | 90,299 | 10,190 | 86,496 | 52,268 | 10,084 | 1,445 | 86,496 | 8,745 | — | — |
| \$11,000 under \$12,000 | 78,198 | 7,393 | *3,122 | *176 | 81,274 | 7,569 | 79,888 | 67,890 | *1,478 | *223 | 79,888 | 7,346 | — | — |
| \$12,000 under \$13,000 | 86,985 | 7,679 | 5,163 | 851 | 90,863 | 8,529 | 85,636 | 83,460 | 9,327 | 1,390 | 85,636 | 7,133 | *75 | *7 |
| \$13,000 under \$14,000 | 89,262 | 9,760 | *3,037 | *1,060 | 92,201 | 10,820 | 90,630 | 101,791 | 4,250 | 1,245 | 90,630 | 9,573 | **10 | **2 |
| \$14,000 under \$15,000 | 85,096 | 8,732 | *512 | *28 | 85,560 | 8,760 | 85,066 | 118,235 | *1,340 | *541 | 85,066 | 8,219 | — | — |
| \$15,000 under \$16,000 | 97,583 | 10,365 | *4,963 | *842 | 102,501 | 10,202 | 102,012 | 145,414 | *2,431 | *766 | 102,012 | 10,441 | — | — |
| \$16,000 under \$17,000 | 115,247 | 15,402 | *3,418 | *788 | 117,259 | 16,190 | 116,916 | 199,212 | 2,104 | 360 | 116,916 | 15,830 | — | — |
| \$17,000 under \$18,000 | 124,539 | 13,060 | 1,856 | 957 | 126,354 | 14,017 | 124,390 | 220,343 | 2,179 | 1,553 | 124,390 | 12,464 | ** | ** |
| \$18,000 under \$19,000 | 116,113 | 10,471 | *3,785 | *731 | 117,424 | 11,202 | 115,579 | 231,734 | *1,857 | *463 | 115,579 | 10,739 | — | — |
| \$19,000 under \$20,000 | 136,568 | 15,868 | *1,045 | *367 | 137,613 | 16,234 | 136,167 | 282,600 | *2,949 | *301 | 136,167 | 15,894 | *221 | *40 |
| \$20,000 under \$25,000 | 740,395 | 76,308 | 14,431 | 2,680 | 749,438 | 78,987 | 739,798 | 1,975,427 | 11,149 | 4,689 | 739,798 | 74,291 | *43 | *7 |
| \$25,000 under \$30,000 | 712,795 | 84,320 | 9,332 | 1,457 | 720,844 | 85,776 | 715,405 | 2,833,407 | 6,134 | 1,647 | 715,405 | 84,130 | — | — |
| \$30,000 under \$40,000 | 1,014,063 | 126,604 | 12,213 | 2,245 | 1,020,722 | 128,848 | 1,017,657 | 5,524,719 | 4,684 | 2,226 | 1,017,657 | 126,512 | *42 | *11 |
| \$40,000 under \$50,000 | 462,805 | 62,967 | 2,296 | 1,192 | 465,048 | 64,159 | 463,957 | 3,828,153 | 1,596 | 354 | 463,957 | 63,805 | *7 | *1 |
| \$50,000 under \$75,000 | 294,485 | 49,210 | 2,338 | 657 | 295,654 | 49,867 | 294,207 | 3,880,951 | 1,463 | 1,509 | 294,207 | 48,351 | 37 | 7 |
| \$75,000 under \$100,000 | 76,307 | 18,229 | *503 | *83 | 76,435 | 18,312 | 76,206 | 1,780,109 | 348 | 415 | 76,206 | 17,891 | *16 | *7 |
| \$100,000 under \$200,000 | 53,905 | 13,132 | 754 | 149 | 54,386 | 13,282 | 54,156 | 2,261,877 | 201 | 48 | 54,156 | 13,222 | *45 | *11 |
| \$200,000 under \$500,000 | 10,047 | 3,205 | 145 | 43 | 10,125 | 3,249 | 10,087 | 1,106,330 | *26 | *26 | 10,087 | 3,222 | 6 | 1 |
| \$500,000 under \$1,000,000 | 1,078 | 415 | 29 | 12 | 1,103 | 427 | 1,096 | 315,411 | 3 | 2 | 1,096 | 424 | 6 | 2 |
| \$1,000,000 or more | 314 | 163 | 15 | 7 | 326 | 170 | 323 | 287,593 | 3 | 3 | 323 | 168 | — | — |
| Taxable returns, total | 4,540,980 | 530,728 | 75,922 | 11,581 | 4,594,901 | 542,309 | 4,588,103 | 25,177,343 | 6,450 | 1,369 | 4,588,103 | 540,633 | 560 | 107 |
| No adjusted gross income | **159 | **33 | 70 | 11 | **227 | **44 | *17 | *13 | 170 | 32 | *17 | *2 | **42 | **10 |
| \$1 under \$1,000 | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| \$1,000 under \$2,000 | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| \$2,000 under \$3,000 | ** | ** | — | — | ** | ** | — | — | — | — | — | — | — | — |
| \$3,000 under \$4,000 | *1,086 | *77 | — | — | *1,086 | *77 | *1,054 | *606 | **33 | ** | *1,054 | *76 | — | — |
| \$4,000 under \$5,000 | *6,999 | *493 | *2,072 | *85 | 9,071 | 568 | 9,070 | 1,331 | ** | ** | 9,070 | 568 | — | — |
| \$5,000 under \$6,000 | 13,555 | 1,030 | *2,424 | *166 | 15,979 | 1,196 | 15,979 | 3,096 | — | — | 15,979 | 1,196 | — | — |
| \$6,000 under \$7,000 | 17,235 | 1,479 | *4,076 | *586 | 21,311 | 2,064 | 21,311 | 6,753 | — | — | 21,311 | 2,064 | — | — |
| \$7,000 under \$8,000 | 34,848 | 2,256 | *132 | *22 | 34,951 | 2,278 | 34,951 | 13,862 | — | — | 34,951 | 2,278 | — | — |
| \$8,000 under \$9,000 | 72,331 | 5,844 | *3,090 | *90 | 73,301 | 5,933 | 73,255 | 32,256 | *69 | *9 | 73,255 | 5,924 | — | — |
| \$9,000 under \$10,000 | 56,983 | 4,062 | *4,906 | *913 | 61,385 | 4,976 | 61,370 | 37,248 | — | — | 61,370 | 4,975 | *15 | *1 |
| \$10,000 under \$11,000 | 79,240 | 7,000 | *3,200 | *286 | 80,168 | 7,285 | 80,168 | 50,808 | — | — | 80,168 | 7,285 | — | — |
| \$11,000 under \$12,000 | 76,766 | 7,176 | *3,030 | *162 | 79,796 | 7,338 | 79,796 | 67,882 | — | — | 79,796 | 7,338 | — | — |
| \$12,000 under \$13,000 | 79,944 | 6,466 | *2,877 | *278 | 81,556 | 6,743 | 81,481 | 83,063 | — | — | 81,481 | 6,736 | *75 | *7 |
| \$13,000 under \$14,000 | 85,393 | 8,897 | *2,604 | *97 | 87,951 | 8,994 | 87,942 | 101,210 | — | — | 87,942 | 8,992 | **10 | **2 |
| \$14,000 under \$15,000 | 83,756 | 7,765 | *512 | *28 | 84,220 | 7,793 | 84,220 | 117,810 | — | — | 84,220 | 7,793 | — | — |
| \$15,000 under \$16,000 | 96,730 | 9,937 | *3,385 | *109 | 100,070 | 10,046 | 100,070 | 145,019 | — | — | 100,070 | 10,046 | — | — |
| \$16,000 under \$17,000 | 113,241 | 13,134 | *3,326 | *786 | 115,161 | 13,900 | 115,155 | 197,279 | *6 | *3 | 115,155 | 13,919 | — | — |
| \$17,000 under \$18,000 | 123,298 | 12,277 | *872 | *41 | 124,170 | 12,318 | 124,169 | 220,197 | — | — | 124,169 | 12,319 | ** | ** |
| \$18,000 under \$19,000 | 115,524 | 10,386 | *2,517 | *352 | 115,567 | 10,737 | 115,567 | 231,732 | — | — | 115,567 | 10,737 | — | — |
| \$19,000 under \$20,000 | 134,421 | 15,623 | *589 | *75 | 135,010 | 15,698 | 134,399 | 282,343 | *390 | *21 | 134,399 | 15,636 | *221 | *40 |
| \$20,000 under \$25,000 | 731,998 | 71,434 | 10,979 | 1,924 | 739,743 | 73,358 | 737,911 | 1,974,097 | *1,789 | *390 | 737,911 | 72,961 | *43 | *7 |
| \$25,000 under \$30,000 | 709,521 | 80,972 | 7,690 | 1,256 | 715,973 | 82,229 | 714,710 | 2,631,489 | *1,263 | *17 | 714,710 | 82,212 | — | — |
| \$30,000 under \$40,000 | 1,011,027 | 120,269 | 11,872 | 2,214 | 1,017,345 | 122,483 | 1,016,081 | 5,520,193 | 1,307 | 386 | 1,016,081 | 122,085 | *42 | *11 |
| \$40,000 under \$50,000 | 461,580 | 61,492 | 2,295 | 1,192 | 463,822 | 62,683 | 463,445 | 3,826,831 | *370 | *200 | 463,445 | 62,483 | *7 | *1 |
| \$50,000 under \$75,000 | 293,842 | 47,868 | 2,145 | 638 | 294,818 | 48,506 | 294,202 | 3,860,947 | *627 | *153 | 294,202 | 48,347 | *32 | *6 |
| \$75,000 under \$100,000 | 76,164 | 17,856 | *503 | *83 | 76,292 | 17,939 | **140,363 | **5,148,270 | *86 | *205 | **140,363 | **34,290 | *18 | *7 |
| \$100,000 under \$200,000 | **63,947 | **16,335 | **936 | **209 | 54,377 | 13,279 | ** | ** | 45 | ** | ** | ** | *45 | *11 |
| \$200,000 under \$500,000 | ** | ** | ** | ** | **11,551 | **3,843 | ** | ** | **29 | **26 | ** | ** | 6 | 1 |
| \$500,000 under \$1,000,000 | 1,078 | 415 | ** | ** | ** | ** | 1,096 | 315,411 | ** | ** | 1,096 | 424 | 6 | 2 |
| \$1,000,000 or more | 314 | 163 | ** | ** | ** | ** | 323 | 287,593 | ** | ** | 323 | 168 | — | — |
| Total nontaxable returns | 155,399 | 53,704 | 42,322 | 8,611 | 186,807 | 62,315 | 81,570 | 21,893 | 175,371 | 40,994 | 81,570 | 21,308 | *90 | *13 |
| All returns, summary: | | | | | | | | | | | | | | |
| Under \$5,000 | 45,538 | 7,367 | 11,472 | 1,519 | 55,845 | 8,886 | 19,069 | 2,621 | 45,663 | 7,547 | 19,069 | 1,316 | 127 | 22 |
| \$5,000 under \$10,000 | 266,530 | 34,037 | 33,946 | 3,906 | 290,414 | 37,942 | 254,924 | 99,686 | 72,552 | 15,613 | 254,924 | 22,328 | *15 | *1 |
| \$10,000 under \$15,000 | 428,067 | 43,311 | 15,703 | 2,558 | 440,217 | 45,869 | 427,716 | 423,644 | 26,479 | 4,845 | 427,716 | 41,015 | *84 | *9 |
| \$15,000 under \$20,000 | 65,165 | 6,165 | 15, | | | | | | | | | | | |

Table 3.3—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted Gross Income

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

| Size of adjusted gross income | Total income tax as a percent of adjusted gross income | | | | | | | | |
|-------------------------------|--|------------------------------------|--------------------|-------------------|------------------------------------|------------------|-------------------|------------------------------------|------------------|
| | Total | | | Under 3 percent | | | 3 under 5 percent | | |
| | Number of returns | Adjusted gross income less deficit | Total income tax | Number of returns | Adjusted gross income less deficit | Total income tax | Number of returns | Adjusted gross income less deficit | Total income tax |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | |
| All returns | | | | | | | | | |
| Total | 73,906,244 | 1,556,082,195 | 250,341,440 | 5,934,722 | 44,797,438 | 725,792 | 4,817,073 | 44,176,836 | 1,803,674 |
| No adjusted gross income | 8,128 | —679,564 | 101,209 | — | — | — | — | — | — |
| \$1 under \$5,000 | 4,694,044 | 18,768,589 | 565,896 | 2,657,264 | 10,028,222 | 155,413 | 1,710,260 | 7,654,563 | 307,954 |
| \$5,000 under \$10,000 | 14,411,024 | 109,911,564 | 7,812,688 | 2,246,850 | 17,080,186 | 272,506 | 1,537,081 | 11,956,664 | 477,918 |
| \$10,000 under \$15,000 | 13,914,385 | 172,449,119 | 17,063,315 | 656,054 | 7,797,277 | 136,895 | 1,049,726 | 12,480,262 | 519,610 |
| \$15,000 under \$20,000 | 10,961,188 | 191,078,531 | 22,774,214 | 178,386 | 3,060,566 | 53,079 | 262,277 | 4,485,421 | 189,071 |
| \$20,000 under \$30,000 | 15,849,853 | 389,090,896 | 53,440,561 | 115,844 | 2,752,470 | 46,770 | 195,756 | 4,626,843 | 190,264 |
| \$30,000 under \$50,000 | 10,953,895 | 406,176,223 | 69,953,761 | 57,434 | 2,098,714 | 32,293 | 47,595 | 1,717,444 | 68,316 |
| \$50,000 under \$100,000 | 2,554,346 | 165,038,490 | 39,757,718 | 17,924 | 1,190,014 | 16,132 | 11,010 | 740,505 | 29,973 |
| \$100,000 under \$200,000 | 442,274 | 58,422,661 | 19,406,182 | 4,344 | 578,255 | 9,758 | 2,935 | 388,277 | 15,281 |
| \$200,000 or more | 117,107 | 45,825,677 | 19,465,896 | 622 | 211,733 | 2,948 | 433 | 126,857 | 5,286 |
| Joint returns | | | | | | | | | |
| Total | 39,726,769 | 1,123,452,486 | 186,330,714 | 2,297,464 | 26,654,047 | 430,990 | 2,057,628 | 27,610,476 | 1,132,557 |
| No adjusted gross income | 5,904 | —542,166 | 82,891 | — | — | — | — | — | — |
| \$1 under \$5,000 | 4,661 | 18,323 | 14,868 | — | — | — | *47 | *227 | *8 |
| \$5,000 under \$10,000 | 2,566,433 | 21,517,058 | 681,179 | 1,411,970 | 11,318,691 | 173,998 | 682,387 | 5,880,059 | 231,418 |
| \$10,000 under \$15,000 | 5,489,436 | 69,032,115 | 4,560,470 | 557,308 | 6,625,374 | 116,760 | 900,302 | 10,697,200 | 446,219 |
| \$15,000 under \$20,000 | 6,414,090 | 112,636,461 | 10,830,508 | 156,646 | 2,694,851 | 48,788 | 236,371 | 4,042,799 | 170,673 |
| \$20,000 under \$30,000 | 12,448,783 | 308,152,323 | 38,818,168 | 101,333 | 2,418,785 | 40,802 | 184,981 | 4,378,279 | 179,545 |
| \$30,000 under \$50,000 | 9,973,458 | 370,170,260 | 62,201,061 | 49,631 | 1,826,393 | 27,156 | 40,133 | 1,456,822 | 58,222 |
| \$50,000 under \$100,000 | 2,324,368 | 150,110,704 | 35,391,195 | 16,080 | 1,068,954 | 14,115 | 10,293 | 388,324 | 27,673 |
| \$100,000 under \$200,000 | 396,328 | 52,343,167 | 17,155,694 | 3,904 | 516,732 | 8,633 | 2,722 | 357,090 | 14,040 |
| \$200,000 or more | 103,308 | 39,483,241 | 16,594,679 | 592 | 186,267 | 2,739 | 392 | 113,675 | 4,760 |
| Nonjoint returns | | | | | | | | | |
| Total | 34,179,475 | 432,629,710 | 64,010,725 | 3,637,258 | 18,143,390 | 294,802 | 2,759,445 | 16,566,361 | 671,116 |
| No adjusted gross income | 2,224 | —137,398 | 18,318 | — | — | — | — | — | — |
| \$1 under \$5,000 | 4,689,383 | 18,750,276 | 551,028 | 2,657,264 | 10,028,222 | 155,413 | 1,710,213 | 7,654,336 | 307,946 |
| \$5,000 under \$10,000 | 11,844,591 | 88,394,506 | 7,131,509 | 834,880 | 5,761,495 | 98,508 | 854,694 | 6,076,605 | 246,500 |
| \$10,000 under \$15,000 | 8,424,949 | 103,417,004 | 12,502,844 | 98,746 | 1,171,903 | 20,135 | 149,424 | 1,783,062 | 73,391 |
| \$15,000 under \$20,000 | 4,547,098 | 78,442,071 | 11,943,706 | 21,740 | 365,715 | 6,291 | 25,906 | 442,621 | 18,398 |
| \$20,000 under \$30,000 | 3,401,070 | 80,938,573 | 14,622,393 | 14,511 | 333,685 | 5,968 | 10,775 | 248,564 | 10,719 |
| \$30,000 under \$50,000 | 980,437 | 35,474,963 | 7,752,700 | 7,803 | 272,322 | 5,137 | 7,462 | 260,622 | 10,995 |
| \$50,000 under \$100,000 | 229,978 | 14,927,786 | 4,366,522 | 1,844 | 123,060 | 2,017 | 717 | 56,181 | 2,300 |
| \$100,000 under \$200,000 | 45,946 | 6,079,494 | 2,250,488 | 440 | 61,524 | 1,124 | 213 | 31,187 | 1,241 |
| \$200,000 or more | 13,799 | 6,342,435 | 2,871,217 | *30 | *25,466 | *209 | 41 | 13,182 | 525 |

| Size of adjusted gross income | Total income tax as a percent of adjusted gross income—Continued | | | | | | | | |
|-------------------------------|--|------------------------------------|------------------|--------------------|------------------------------------|-------------------|---------------------|------------------------------------|-------------------|
| | 5 under 7 percent | | | 7 under 10 percent | | | 10 under 12 percent | | |
| | Number of returns | Adjusted gross income less deficit | Total income tax | Number of returns | Adjusted gross income less deficit | Total income tax | Number of returns | Adjusted gross income less deficit | Total income tax |
| (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | |
| All returns | | | | | | | | | |
| Total | 6,108,115 | 66,495,377 | 4,030,542 | 12,715,449 | 175,473,943 | 15,176,243 | 10,516,950 | 180,448,587 | 19,957,561 |
| No adjusted gross income | — | — | — | — | — | — | — | — | — |
| \$1 under \$5,000 | 149,320 | 513,510 | 30,799 | 108,061 | 310,027 | 25,432 | 46,469 | 175,891 | 19,342 |
| \$5,000 under \$10,000 | 3,063,520 | 20,424,832 | 1,223,782 | 4,695,435 | 34,650,562 | 2,974,526 | 2,749,797 | 24,834,805 | 2,709,991 |
| \$10,000 under \$15,000 | 1,826,190 | 22,412,537 | 1,356,541 | 3,295,404 | 41,425,437 | 3,492,521 | 1,821,836 | 22,195,110 | 2,454,189 |
| \$15,000 under \$20,000 | 633,255 | 10,889,073 | 666,433 | 2,506,644 | 43,116,131 | 3,752,168 | 2,507,719 | 43,987,552 | 4,852,776 |
| \$20,000 under \$30,000 | 337,559 | 7,856,400 | 483,737 | 1,743,888 | 41,351,728 | 3,644,354 | 2,775,076 | 66,403,214 | 7,375,714 |
| \$30,000 under \$50,000 | 79,765 | 2,857,464 | 176,502 | 326,842 | 11,535,427 | 1,023,276 | 577,385 | 20,015,530 | 2,231,379 |
| \$50,000 under \$100,000 | 15,311 | 987,941 | 59,681 | 34,479 | 2,187,211 | 187,455 | 35,017 | 2,183,130 | 242,778 |
| \$100,000 under \$200,000 | 2,706 | 368,169 | 21,859 | 3,746 | 481,071 | 40,841 | 2,960 | 388,654 | 42,317 |
| \$200,000 or more | 489 | 185,362 | 11,208 | 950 | 416,350 | 35,670 | 691 | 264,700 | 29,075 |
| Joint returns | | | | | | | | | |
| Total | 2,940,103 | 44,106,347 | 2,679,881 | 6,541,040 | 121,645,301 | 10,537,663 | 5,669,688 | 127,019,874 | 14,051,328 |
| No adjusted gross income | — | — | — | — | — | — | — | — | — |
| \$1 under \$5,000 | *361 | *1,702 | *95 | *17 | *71 | *5 | — | — | — |
| \$5,000 under \$10,000 | 444,912 | 4,076,216 | 240,262 | 17,229 | 162,394 | 12,051 | *458 | *3,642 | *418 |
| \$10,000 under \$15,000 | 1,514,559 | 18,690,321 | 1,129,325 | 2,208,969 | 28,633,814 | 2,385,369 | 293,046 | 4,189,165 | 436,198 |
| \$15,000 under \$20,000 | 569,340 | 9,829,417 | 601,917 | 2,309,556 | 39,767,688 | 3,462,296 | 2,164,461 | 38,137,731 | 4,202,132 |
| \$20,000 under \$30,000 | 317,276 | 7,379,017 | 455,267 | 1,659,098 | 39,419,055 | 3,471,592 | 2,612,406 | 62,526,616 | 6,943,391 |
| \$30,000 under \$50,000 | 77,403 | 2,779,078 | 171,742 | 311,301 | 10,954,753 | 973,586 | 562,783 | 19,514,270 | 2,175,594 |
| \$50,000 under \$100,000 | 13,400 | 856,932 | 51,795 | 31,093 | 1,977,432 | 170,319 | 33,375 | 2,088,563 | 232,455 |
| \$100,000 under \$200,000 | 2,427 | 330,744 | 19,627 | 2,922 | 373,664 | 31,900 | 2,596 | 340,027 | 37,046 |
| \$200,000 or more | 425 | 162,919 | 9,851 | 855 | 356,431 | 30,546 | 563 | 219,860 | 24,094 |
| Nonjoint returns | | | | | | | | | |
| Total | 3,168,012 | 22,389,030 | 1,350,661 | 6,174,409 | 53,828,642 | 4,638,580 | 4,847,262 | 53,428,713 | 5,906,233 |
| No adjusted gross income | — | — | — | — | — | — | — | — | — |
| \$1 under \$5,000 | 148,959 | 511,808 | 30,704 | 108,044 | 309,956 | 25,427 | 46,469 | 175,891 | 19,342 |
| \$5,000 under \$10,000 | 2,618,608 | 16,348,616 | 983,520 | 4,678,206 | 34,488,169 | 2,962,474 | 2,749,339 | 24,831,164 | 2,709,574 |
| \$10,000 under \$15,000 | 311,631 | 3,722,216 | 227,217 | 1,086,435 | 12,791,623 | 1,107,152 | 1,528,790 | 18,005,945 | 2,017,992 |
| \$15,000 under \$20,000 | 63,915 | 1,059,655 | 64,517 | 197,088 | 3,348,443 | 289,972 | 343,258 | 5,849,821 | 650,644 |
| \$20,000 under \$30,000 | 20,283 | 477,473 | 28,470 | 64,790 | 1,932,673 | 172,762 | 162,670 | 3,878,598 | 432,323 |
| \$30,000 under \$50,000 | 2,362 | 76,385 | 4,760 | 15,541 | 580,674 | 49,691 | 14,602 | 501,260 | 55,784 |
| \$50,000 under \$100,000 | 1,911 | 131,009 | 7,886 | 3,386 | 209,779 | 17,137 | 1,642 | 94,567 | 10,323 |
| \$100,000 under \$200,000 | 279 | 37,424 | 2,232 | 824 | 107,407 | 8,941 | 364 | 48,627 | 5,271 |
| \$200,000 or more | 64 | 22,442 | 1,356 | 95 | 59,919 | 5,124 | 128 | 44,840 | 4,980 |

Footnote(s) at end of table.

Individual Returns/1980

Table 3.3—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted Gross Income—Continued

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

| Size of adjusted gross income | Total income tax as a percent of adjusted gross income—Continued | | | | | | | | |
|-------------------------------|--|------------------------------------|------------------|---------------------|------------------------------------|------------------|---------------------|------------------------------------|------------------|
| | 12 under 15 percent | | | 15 under 17 percent | | | 17 under 20 percent | | |
| | Number of returns | Adjusted gross income less deficit | Total income tax | Number of returns | Adjusted gross income less deficit | Total income tax | Number of returns | Adjusted gross income less deficit | Total income tax |
| (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | |
| All returns | | | | | | | | | |
| Total | 14,409,144 | 310,951,086 | 41,946,156 | 7,074,756 | 187,175,893 | 29,858,750 | 6,287,543 | 198,008,223 | 36,373,160 |
| No adjusted gross income | — | — | — | — | — | — | — | — | — |
| \$1 under \$5,000 | — | — | — | — | — | — | — | — | — |
| \$5,000 under \$10,000 | 91,885 | 752,548 | 98,300 | *12,773 | *100,449 | *16,049 | *5,232 | *283 | *8,909 |
| \$10,000 under \$15,000 | 4,529,940 | 55,662,331 | 7,455,037 | 682,242 | 9,758,545 | 1,500,984 | 43,455 | 601,916 | 109,464 |
| \$15,000 under \$20,000 | 1,960,693 | 34,924,468 | 4,604,707 | 1,626,688 | 27,072,128 | 4,356,701 | 1,206,172 | 22,110,202 | 3,978,701 |
| \$20,000 under \$30,000 | 5,527,692 | 135,518,037 | 18,283,915 | 2,431,311 | 62,910,246 | 10,000,432 | 1,593,358 | 39,436,939 | 7,216,785 |
| \$30,000 under \$50,000 | 2,181,500 | 76,869,342 | 10,522,831 | 2,195,092 | 79,187,120 | 12,676,045 | 3,111,480 | 115,451,017 | 21,258,883 |
| \$50,000 under \$100,000 | 96,326 | 5,978,485 | 814,231 | 121,284 | 7,235,789 | 1,162,377 | 317,243 | 18,704,591 | 3,492,952 |
| \$100,000 under \$200,000 | 5,660 | 732,180 | 97,787 | 4,512 | 574,659 | 92,029 | 9,186 | 1,151,521 | 215,328 |
| \$200,000 or more | 1,133 | 449,147 | 61,434 | 831 | 336,874 | 54,119 | 1,329 | 504,518 | 93,089 |
| Joint returns | | | | | | | | | |
| Total | 8,301,459 | 225,324,620 | 30,395,272 | 4,220,515 | 136,710,262 | 21,814,507 | 3,766,617 | 143,402,582 | 26,335,207 |
| No adjusted gross income | — | — | — | — | — | — | — | — | — |
| \$1 under \$5,000 | — | — | — | — | — | — | — | — | — |
| \$5,000 under \$10,000 | *100 | *820 | *107 | *2,389 | *19,472 | *3,220 | **3,209 | *88 | *283 |
| \$10,000 under \$15,000 | 6,434 | 86,141 | 11,492 | *2,066 | *29,304 | *4,925 | ** | **29,439 | *5,381 |
| \$15,000 under \$20,000 | 959,493 | 17,840,421 | 2,268,359 | *3,385 | *65,509 | *10,649 | ** | *3,780 | *67,280 |
| \$20,000 under \$30,000 | 5,112,855 | 125,863,039 | 18,956,979 | 1,963,203 | 52,004,962 | 8,251,639 | 491,494 | 14,010,015 | 2,472,596 |
| \$30,000 under \$50,000 | 2,125,329 | 74,904,867 | 10,256,400 | 2,128,146 | 76,844,452 | 12,299,993 | 2,954,978 | 109,921,863 | 20,228,309 |
| \$50,000 under \$100,000 | 91,579 | 5,852,927 | 770,374 | 116,633 | 6,953,420 | 1,118,980 | 303,295 | 17,865,699 | 3,335,668 |
| \$100,000 under \$200,000 | 4,787 | 623,610 | 83,106 | 3,956 | 503,406 | 80,617 | 8,561 | 1,061,348 | 198,446 |
| \$200,000 or more | 882 | 352,794 | 48,455 | 726 | 289,705 | 46,479 | 1,212 | 446,655 | 82,223 |
| Nonjoint returns | | | | | | | | | |
| Total | 6,107,685 | 85,626,467 | 11,550,884 | 2,854,241 | 50,465,631 | 8,044,244 | 2,520,926 | 54,605,641 | 10,037,953 |
| No adjusted gross income | — | — | — | — | — | — | — | — | — |
| \$1 under \$5,000 | — | — | — | — | — | — | — | — | — |
| \$5,000 under \$10,000 | *14,315 | *64,548 | *7,915 | *12 | *51 | *8 | — | — | — |
| \$10,000 under \$15,000 | 91,785 | 751,728 | 98,192 | *10,384 | *80,977 | *12,829 | *2,024 | *17,811 | *3,530 |
| \$15,000 under \$20,000 | 4,523,506 | 55,576,190 | 7,443,546 | 680,176 | 9,729,241 | 1,496,059 | 43,454 | 601,902 | 108,462 |
| \$20,000 under \$30,000 | 1,001,200 | 17,084,048 | 2,336,348 | 1,623,303 | 27,006,619 | 4,346,051 | 1,202,392 | 22,042,922 | 3,966,168 |
| \$30,000 under \$50,000 | 414,837 | 9,654,998 | 1,326,936 | 468,108 | 10,905,284 | 1,748,793 | 1,101,864 | 25,426,924 | 4,744,188 |
| \$50,000 under \$100,000 | 56,171 | 1,964,474 | 266,431 | 66,946 | 2,342,668 | 376,053 | 156,502 | 5,529,154 | 1,000,574 |
| \$100,000 under \$200,000 | 4,747 | 325,558 | 43,856 | 4,651 | 282,369 | 45,397 | 13,948 | 838,892 | 157,284 |
| \$200,000 or more | 873 | 108,569 | 14,680 | 556 | 71,254 | 11,412 | 625 | 90,173 | 16,881 |
| | 251 | 96,353 | 12,980 | 105 | 47,169 | 7,641 | 117 | 57,862 | 10,866 |

| Size of adjusted gross income | Total income tax as a percent of adjusted gross income—Continued | | | | | | | | |
|-------------------------------|--|------------------------------------|------------------|---------------------|------------------------------------|------------------|---------------------|------------------------------------|------------------|
| | 20 under 25 percent | | | 25 under 30 percent | | | 30 under 40 percent | | |
| | Number of returns | Adjusted gross income less deficit | Total income tax | Number of returns | Adjusted gross income less deficit | Total income tax | Number of returns | Adjusted gross income less deficit | Total income tax |
| (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) | |
| All returns | | | | | | | | | |
| Total | 4,056,415 | 166,464,930 | 36,853,977 | 1,127,849 | 70,397,182 | 19,171,125 | 678,616 | 71,110,194 | 24,450,004 |
| No adjusted gross income | — | — | — | — | — | — | — | — | — |
| \$1 under \$5,000 | — | — | — | — | — | — | — | — | — |
| \$5,000 under \$10,000 | *493 | *1,834 | *383 | — | — | — | *3,783 | *12,681 | *4,209 |
| \$10,000 under \$15,000 | 5 | *27 | *7 | *2,699 | *21,472 | *5,758 | *94 | *673 | *217 |
| \$15,000 under \$20,000 | *2,687 | *33,566 | *7,059 | *2,214 | *23,803 | *6,453 | *3,676 | *45,974 | *15,682 |
| \$20,000 under \$30,000 | 76,918 | 1,391,158 | 297,944 | *3 | *48 | *12 | *113 | *1,823 | *644 |
| \$30,000 under \$50,000 | 1,097,012 | 27,394,766 | 5,956,897 | 23,400 | 603,358 | 162,156 | 8,424 | 22,417 | 70,166 |
| \$50,000 under \$100,000 | 2,000,508 | 81,311,266 | 17,829,373 | 336,640 | 13,462,184 | 3,582,388 | 38,157 | 1,607,617 | 513,881 |
| \$100,000 under \$200,000 | 846,959 | 51,455,655 | 11,655,877 | 691,911 | 45,981,949 | 12,550,233 | 351,263 | 27,122,843 | 8,964,355 |
| \$200,000 or more | 28,246 | 3,516,338 | 799,171 | 64,785 | 8,013,838 | 2,230,862 | 239,545 | 31,278,771 | 10,994,346 |
| | 3,587 | 1,360,320 | 307,266 | 6,197 | 2,290,530 | 633,264 | 33,571 | 10,815,396 | 3,886,504 |
| Joint returns | | | | | | | | | |
| Total | 2,486,694 | 122,325,865 | 27,128,182 | 796,723 | 56,337,027 | 15,345,316 | 518,491 | 59,734,973 | 20,552,793 |
| No adjusted gross income | — | — | — | — | — | — | — | — | — |
| \$1 under \$5,000 | *493 | *1,834 | *383 | — | — | — | *1,847 | *8,716 | *2,945 |
| \$5,000 under \$10,000 | 5 | *27 | *7 | *523 | *4,263 | *1,079 | *84 | *673 | *217 |
| \$10,000 under \$15,000 | *209 | *2,288 | *516 | **2,184 | **23,507 | *6,372 | *3,586 | *44,873 | *15,335 |
| \$15,000 under \$20,000 | *8,668 | *149,748 | *33,970 | *607 | ** | ** | *113 | *1,823 | *644 |
| \$20,000 under \$30,000 | 2,938 | *79,028 | *17,816 | ** | *13,792 | *3,947 | *2,085 | *47,989 | *16,200 |
| \$30,000 under \$50,000 | 1,627,979 | 68,068,550 | 14,841,315 | 91,166 | 4,261,268 | 1,097,951 | 3,427 | 11,821 | 40,141 |
| \$50,000 under \$100,000 | 817,442 | 49,681,999 | 11,248,908 | 636,007 | 42,559,788 | 11,601,336 | 251,598 | 20,440,278 | 6,674,350 |
| \$100,000 under \$200,000 | 25,791 | 3,196,435 | 726,878 | 60,655 | 7,494,579 | 2,086,694 | 225,129 | 29,416,670 | 10,330,811 |
| \$200,000 or more | 3,169 | 1,145,955 | 258,389 | 5,581 | 1,979,831 | 547,938 | 30,622 | 9,655,929 | 3,472,149 |
| Nonjoint returns | | | | | | | | | |
| Total | 1,569,721 | 44,139,065 | 9,725,795 | 331,126 | 14,060,154 | 3,825,809 | 160,125 | 11,375,221 | 3,897,211 |
| No adjusted gross income | — | — | — | — | — | — | — | — | — |
| \$1 under \$5,000 | — | — | — | — | — | — | *1,936 | *3,966 | *1,265 |
| \$5,000 under \$10,000 | — | — | — | *2,176 | *17,209 | *4,679 | — | — | — |
| \$10,000 under \$15,000 | — | — | — | **33 | **343 | **92 | *90 | *1,101 | *347 |
| \$15,000 under \$20,000 | *2,478 | *31,278 | *6,543 | ** | ** | ** | — | — | — |
| \$20,000 under \$30,000 | 68,250 | 1,241,409 | 263,974 | — | — | — | — | — | — |
| \$30,000 under \$50,000 | 1,094,074 | 27,315,738 | 5,939,081 | 22,793 | 589,566 | 158,209 | *6,339 | *176,427 | *53,966 |
| \$50,000 under \$100,000 | 372,529 | 13,242,716 | 2,988,058 | 245,474 | 9,200,916 | 2,484,438 | 34,730 | 1,489,595 | 473,739 |
| \$100,000 under \$200,000 | 29,517 | 1,773,656 | 406,968 | 55,904 | 3,422,162 | 948,896 | 99,665 | 6,682,564 | 2,290,005 |
| \$200,000 or more | 2,455 | 319,904 | 72,293 | 4,130 | 519,259 | 144,168 | 14,416 | 1,862,101 | 663,534 |
| | 418 | 214,365 | 48,877 | 618 | 310,699 | 85,327 | 2,949 | 1,159,467 | 414,355 |

Footnote(s) at end of table.

Table 3.3—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted Gross Income—Continued

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

| Size of adjusted gross income | Total income tax as a percent of adjusted gross income—Continued | | | | | |
|-------------------------------|--|------------------------------------|------------------|---------------------|------------------------------------|------------------|
| | 40 under 50 percent | | | 50 under 70 percent | | |
| | Number of returns | Adjusted gross income less deficit | Total income tax | Number of returns | Adjusted gross income less deficit | Total income tax |
| | (37) | (38) | (39) | (40) | (41) | (42) |
| All returns | | | | | | |
| Total | 137,708 | 28,800,405 | 12,694,503 | 26,644 | 12,128,732 | 6,877,899 |
| No adjusted gross income | — | — | — | — | — | — |
| \$1 under \$5,000 | *113 | *422 | *178 | *129 | *331 | *212 |
| \$5,000 under \$10,000 | *4,550 | *33,840 | *15,417 | *96 | *713 | *391 |
| \$10,000 under \$15,000 | *95 | *1,059 | *445 | *481 | *6,359 | *3,331 |
| \$15,000 under \$20,000 | *1,860 | *31,097 | *12,506 | *378 | *7,369 | *4,905 |
| \$20,000 under \$30,000 | 143 | 3,616 | 1,564 | *299 | *5,274 | *2,981 |
| \$30,000 under \$50,000 | 831 | 36,888 | 17,067 | 376 | 14,740 | 8,488 |
| \$50,000 under \$100,000 | 14,000 | 1,152,850 | 492,628 | 896 | 68,250 | 37,467 |
| \$100,000 under \$200,000 | 67,919 | 10,090,367 | 4,364,561 | 5,315 | 804,259 | 426,772 |
| \$200,000 or more | 48,197 | 17,450,267 | 7,790,138 | 18,734 | 11,221,436 | 6,391,353 |
| Joint returns | | | | | | |
| Total | 103,134 | 23,847,819 | 10,500,729 | 17,495 | 9,017,096 | 5,094,780 |
| No adjusted gross income | — | — | — | — | — | — |
| \$1 under \$5,000 | *113 | *422 | *178 | *129 | *331 | *212 |
| \$5,000 under \$10,000 | *2,576 | *17,071 | *7,420 | *90 | *665 | *358 |
| \$10,000 under \$15,000 | — | — | — | *471 | *6,231 | *3,244 |
| \$15,000 under \$20,000 | *1,843 | *30,807 | *12,368 | *377 | *7,349 | *4,893 |
| \$20,000 under \$30,000 | 143 | 3,616 | 1,564 | *237 | *5,229 | *2,958 |
| \$30,000 under \$50,000 | 704 | 32,898 | 15,165 | 232 | 8,311 | 5,019 |
| \$50,000 under \$100,000 | 2,565 | 207,499 | 91,356 | 655 | 48,268 | 26,419 |
| \$100,000 under \$200,000 | 51,325 | 7,890,883 | 3,388,034 | 1,165 | 185,246 | 101,339 |
| \$200,000 or more | 43,865 | 15,664,623 | 6,984,643 | 14,139 | 8,755,467 | 4,950,337 |
| Nonjoint returns | | | | | | |
| Total | 34,574 | 4,952,587 | 2,193,774 | 9,149 | 3,111,636 | 1,783,118 |
| No adjusted gross income | — | — | — | — | — | — |
| \$1 under \$5,000 | — | — | — | — | — | — |
| \$5,000 under \$10,000 | *1,974 | *16,769 | *7,997 | *6 | *49 | *32 |
| \$10,000 under \$15,000 | *95 | *1,059 | *445 | *10 | *128 | *87 |
| \$15,000 under \$20,000 | *17 | *290 | *137 | **3 | **66 | **35 |
| \$20,000 under \$30,000 | — | — | — | — | — | — |
| \$30,000 under \$50,000 | *127 | *3,991 | *1,903 | *144 | *6,429 | *3,469 |
| \$50,000 under \$100,000 | 11,495 | 945,351 | 401,272 | 241 | 19,982 | 11,048 |
| \$100,000 under \$200,000 | 16,594 | 2,199,484 | 976,526 | 4,150 | 619,013 | 327,432 |
| \$200,000 or more | 4,332 | 1,785,643 | 805,495 | 4,595 | 2,465,969 | 1,441,016 |

| Size of adjusted gross income | Total income tax as a percent of adjusted gross income—Continued | | | | | |
|-------------------------------|--|------------------------------------|------------------|---------------------|------------------------------------|------------------|
| | 70 under 100 percent | | | 100 percent or more | | |
| | Number of returns | Adjusted gross income less deficit | Total income tax | Number of returns | Adjusted gross income less deficit | Total income tax |
| | (43) | (44) | (45) | (46) | (47) | (48) |
| All returns | | | | | | |
| Total | 3,388 | 274,118 | 222,558 | 11,872 | —620,748 | 199,496 |
| No adjusted gross income | — | — | — | 8,128 | —679,564 | 101,209 |
| \$1 under \$5,000 | *810 | *1,926 | *1,546 | 2,916 | 4,277 | 12,450 |
| \$5,000 under \$10,000 | *857 | *6,205 | *5,254 | 160 | 1,350 | 3,666 |
| \$10,000 under \$15,000 | **290 | **3,660 | **3,181 | 97 | 1,319 | 2,948 |
| \$15,000 under \$20,000 | ** | ** | ** | 80 | 1,462 | 4,542 |
| \$20,000 under \$30,000 | *94 | *1,999 | *1,602 | 57 | 1,498 | 3,223 |
| \$30,000 under \$50,000 | 136 | 5,237 | 4,185 | 154 | 6,234 | 8,853 |
| \$50,000 under \$100,000 | 584 | 39,624 | 35,768 | 139 | 9,653 | 15,811 |
| \$100,000 under \$200,000 | 327 | 44,442 | 36,337 | 88 | 11,859 | 16,936 |
| \$200,000 or more | 290 | 171,024 | 134,685 | 53 | 21,164 | 29,858 |
| Joint returns | | | | | | |
| Total | 2,395 | 211,847 | 170,230 | 7,323 | —495,650 | 161,280 |
| No adjusted gross income | — | — | — | 5,904 | —542,166 | 82,891 |
| \$1 under \$5,000 | *810 | *1,926 | *1,546 | 745 | 2,779 | 9,442 |
| \$5,000 under \$10,000 | *348 | *2,338 | *1,912 | 154 | 1,303 | 3,333 |
| \$10,000 under \$15,000 | **215 | **2,727 | **2,356 | 90 | 1,224 | 2,391 |
| \$15,000 under \$20,000 | ** | ** | ** | 53 | 969 | 3,251 |
| \$20,000 under \$30,000 | *94 | *1,999 | *1,602 | 33 | 902 | 2,270 |
| \$30,000 under \$50,000 | *125 | *4,810 | *3,871 | 121 | 4,905 | 6,598 |
| \$50,000 under \$100,000 | 236 | 18,385 | 16,097 | 117 | 8,234 | 13,349 |
| \$100,000 under \$200,000 | 326 | 44,263 | 36,189 | 62 | 8,469 | 12,332 |
| \$200,000 or more | 241 | 135,399 | 106,655 | 44 | 17,731 | 25,422 |
| Nonjoint returns | | | | | | |
| Total | 993 | 62,270 | 52,328 | 4,549 | —125,098 | 38,217 |
| No adjusted gross income | — | — | — | 2,224 | —137,398 | 18,318 |
| \$1 under \$5,000 | — | — | — | 2,171 | 1,497 | 3,008 |
| \$5,000 under \$10,000 | *509 | *3,868 | *3,342 | *6 | *47 | *333 |
| \$10,000 under \$15,000 | *75 | *933 | *825 | *7 | *95 | *557 |
| \$15,000 under \$20,000 | — | — | — | — | — | — |
| \$20,000 under \$30,000 | — | — | — | *27 | *492 | *1,291 |
| \$30,000 under \$50,000 | — | — | — | *24 | *597 | *2,255 |
| \$50,000 under \$100,000 | *11 | *427 | *314 | *33 | *1,329 | *2,482 |
| \$100,000 under \$200,000 | **349 | **21,417 | **19,819 | *22 | *1,419 | *2,462 |
| \$200,000 or more | ** | ** | ** | *26 | *3,390 | *4,604 |
| | 49 | 35,626 | 28,030 | 9 | 3,434 | 4,437 |

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

Table 3.4—Returns With Income Tax Before Credits: Tax and Credits, by Size of Adjusted Gross Income

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

| Size of adjusted gross income | Income tax before credits | | Tax credits | | | | | | | | | | | |
|-------------------------------|---------------------------|--------------------|-------------------|------------------|------------------------|----------------|--------------------|------------------|-------------------|------------------|-----------------------------------|---------------|--------------------------------|----------------|
| | Number of returns | Amount | Total | | Credit for the elderly | | Foreign tax credit | | Investment credit | | | | Political contributions credit | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Total | | Business energy investment credit | | 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 | 76,135,819 | 256,294,315 | 19,674,483 | 7,215,839 | 561,918 | 134,993 | 393,074 | 1,341,675 | 4,192,847 | 3,288,415 | 14,356 | 23,143 | 5,419,155 | 269,384 |
| No adjusted gross income | 914 | 1,639 | 254 | 252 | — | — | — | — | **43 | **198 | — | — | — | **1 |
| \$1 under \$1,000 | 1,803 | 1,515 | — | — | — | — | — | — | — | — | — | — | — | — |
| \$1,000 under \$2,000 | 128,865 | 8,027 | *2,134 | *41 | — | — | — | *2,133 | *41 | — | — | — | — | — |
| \$2,000 under \$3,000 | 137,275 | 21,373 | 883 | *149 | — | — | — | — | — | — | — | — | — | — |
| \$3,000 under \$4,000 | 1,951,630 | 115,357 | 85,198 | 2,542 | *2,572 | *10 | — | — | — | *252 | *117 | — | *631 | *32 |
| \$4,000 under \$5,000 | 2,701,623 | 432,917 | 259,823 | 17,443 | 13,411 | 818 | *4,222 | *557 | 22,293 | 37,531 | 3,286 | — | 42,368 | 922 |
| \$5,000 under \$6,000 | 2,905,881 | 786,068 | 490,900 | 62,330 | 43,922 | 7,244 | *2,131 | *446 | 37,531 | 3,286 | — | — | 49,777 | 1,579 |
| \$6,000 under \$7,000 | 3,119,651 | 1,261,523 | 667,226 | 123,272 | 41,484 | 9,010 | *5,723 | *1,148 | 28,174 | 4,333 | — | — | 93,838 | 3,539 |
| \$7,000 under \$8,000 | 3,401,207 | 1,736,303 | 962,856 | 186,903 | 40,006 | 7,073 | *4,480 | *1,288 | 70,457 | 11,569 | — | — | 87,740 | 3,055 |
| \$8,000 under \$9,000 | 3,360,048 | 2,115,397 | 1,080,109 | 173,412 | 47,448 | 7,826 | *6,358 | *2,106 | 80,430 | 14,860 | — | — | 140,752 | 5,102 |
| \$9,000 under \$10,000 | 3,266,787 | 2,564,393 | 1,109,693 | 115,045 | 37,069 | 7,793 | *5,783 | *1,932 | 18,214 | 24,011 | — | — | 141,900 | 5,846 |
| \$10,000 under \$11,000 | 3,119,269 | 2,925,987 | 482,708 | 83,977 | 45,876 | 10,430 | *8,885 | *2,715 | 91,111 | 30,349 | *3 | () | 137,907 | 5,963 |
| \$11,000 under \$12,000 | 2,886,001 | 3,163,967 | 457,278 | 82,543 | 40,356 | 11,184 | 12,842 | *6,219 | 101,170 | 30,349 | — | — | 152,222 | 5,837 |
| \$12,000 under \$13,000 | 2,866,938 | 3,597,612 | 481,118 | 90,423 | 27,460 | 5,118 | *1,127 | *422 | 107,003 | 35,540 | — | — | 134,109 | 5,538 |
| \$13,000 under \$14,000 | 2,719,485 | 3,852,988 | 460,123 | 85,562 | 23,107 | 5,070 | *4,442 | *1,199 | 118,957 | 37,102 | — | — | 138,678 | 5,931 |
| \$14,000 under \$15,000 | 2,506,709 | 3,967,142 | 442,191 | 109,736 | 20,942 | 4,843 | *12,397 | 11,001 | 111,883 | 36,617 | *1,158 | *76 | 157,210 | 6,842 |
| \$15,000 under \$16,000 | 2,390,515 | 4,206,905 | 449,292 | 90,053 | 19,072 | 5,718 | *7,722 | *6,217 | 108,522 | 49,515 | *46 | *6 | 131,281 | 5,613 |
| \$16,000 under \$17,000 | 2,241,128 | 4,413,929 | 431,723 | 117,963 | 14,028 | 3,814 | *5,597 | *10,564 | 96,327 | 35,535 | *488 | *5 | 142,060 | 6,541 |
| \$17,000 under \$18,000 | 2,186,599 | 4,624,740 | 436,708 | 99,003 | 16,253 | 4,171 | *5,951 | *2,883 | 114,815 | 55,870 | — | — | 110,367 | 5,332 |
| \$18,000 under \$19,000 | 2,140,197 | 4,913,464 | 410,185 | 95,402 | 14,721 | 5,486 | *7,050 | *1,362 | 100,337 | 45,918 | — | — | 119,914 | 5,496 |
| \$19,000 under \$20,000 | 2,083,621 | 5,109,270 | 463,668 | 111,333 | 13,225 | 5,110 | *4,692 | *4,836 | 93,722 | 49,909 | *21 | **21 | 125,294 | 6,314 |
| \$20,000 under \$25,000 | 9,135,049 | 27,398,969 | 2,426,495 | 623,567 | 13,540 | 28,939 | 45,897 | 38,046 | 94,735 | 48,295 | — | — | 131,374 | 7,126 |
| \$25,000 under \$30,000 | 6,773,384 | 27,182,323 | 2,110,613 | 561,139 | 19,748 | 5,715 | 20,971 | 23,408 | 543,750 | 281,659 | *1,195 | *187 | 650,735 | 32,922 |
| \$30,000 under \$40,000 | 7,941,699 | 45,341,372 | 2,868,428 | 993,699 | 28,961 | 10,197 | 56,515 | 129,301 | 416,934 | 247,558 | *201 | *127 | 555,113 | 28,958 |
| \$40,000 under \$50,000 | 3,048,556 | 26,044,794 | 1,306,268 | 527,454 | 14,721 | 5,486 | 38,073 | 92,158 | 454,813 | 1,868 | 388 | 388 | 848,448 | 44,324 |
| \$50,000 under \$75,000 | 2,028,173 | 27,916,907 | 1,051,184 | 6,176 | 2,410 | 68,459 | 231,173 | 405,526 | 613,827 | 253,771 | 2,716 | 2,205 | 502,872 | 25,294 |
| \$75,000 under \$100,000 | 534,028 | 12,938,516 | 338,176 | 501,781 | *694 | *252 | 29,931 | 193,334 | 339,076 | 253,771 | 2,716 | 2,205 | 502,872 | 25,294 |
| \$100,000 under \$200,000 | 441,999 | 19,946,462 | 304,567 | 801,154 | 256 | 67 | 37,801 | 338,524 | 405,526 | 400,352 | 1,982 | 7,189 | 156,539 | 10,961 |
| \$200,000 under \$500,000 | 99,991 | 11,519,785 | 79,991 | 430,671 | **32 | **12 | 13,493 | 156,491 | 52,684 | 253,377 | 894 | 6,423 | 48,845 | 3,848 |
| \$500,000 under \$1,000,000 | 12,402 | 3,747,893 | 10,741 | 134,698 | **32 | **12 | 2,344 | 41,655 | 7,810 | 88,072 | 168 | 1,372 | 7,128 | 613 |
| \$1,000,000 or more | 4,392 | 4,436,769 | 3,950 | 135,658 | 3 | 1 | 1,199 | 35,780 | 3,133 | 87,551 | 85 | 567 | 2,773 | 240 |
| Taxable returns, total | 73,878,780 | 255,205,821 | 17,417,444 | 6,127,346 | 485,869 | 120,111 | 332,784 | 1,045,639 | 3,704,439 | 2,787,421 | 14,043 | 22,187 | 5,341,449 | 266,407 |
| No adjusted gross income | 910 | 1,636 | 250 | 248 | — | — | — | — | **40 | **195 | — | — | — | **1 |
| \$1 under \$1,000 | 1,803 | 1,515 | — | — | — | — | — | — | — | — | — | — | — | — |
| \$1,000 under \$2,000 | 128,865 | 8,027 | *2,134 | *41 | — | — | — | *2,133 | *41 | — | — | — | — | — |
| \$2,000 under \$3,000 | 137,275 | 21,373 | 883 | *149 | — | — | — | — | — | — | — | — | — | — |
| \$3,000 under \$4,000 | 1,905,530 | 113,857 | 39,098 | 1,042 | — | — | — | — | *252 | *117 | — | — | *631 | *32 |
| \$4,000 under \$5,000 | 2,518,858 | 418,815 | 177,058 | 3,341 | *4,476 | *353 | — | — | *4,137 | *63 | — | — | 33,907 | 798 |
| \$5,000 under \$6,000 | 2,547,580 | 733,669 | 132,599 | 9,331 | 19,586 | 2,093 | *807 | *56 | 17,369 | 820 | — | — | 46,824 | 1,539 |
| \$6,000 under \$7,000 | 2,632,708 | 1,162,339 | 180,283 | 24,089 | 27,487 | 5,486 | *5,168 | *836 | 12,054 | 1,359 | — | — | 78,727 | 2,974 |
| \$7,000 under \$8,000 | 2,934,972 | 1,653,350 | 496,621 | 103,950 | 35,728 | 6,433 | *1,806 | *871 | 32,330 | 4,263 | — | — | 77,981 | 2,737 |
| \$8,000 under \$9,000 | 3,095,178 | 2,075,439 | 815,239 | 133,454 | 38,648 | 6,200 | *3,162 | *602 | 35,729 | 5,806 | — | — | 113,177 | 4,016 |
| \$9,000 under \$10,000 | 3,196,551 | 2,546,749 | 1,039,457 | 97,401 | 30,680 | 6,381 | *4,920 | *1,089 | 38,884 | 4,889 | — | — | 132,563 | 5,280 |
| \$10,000 under \$11,000 | 3,074,443 | 2,901,217 | 437,882 | 59,208 | 41,940 | 8,865 | *7,981 | *1,496 | 30,668 | 12,004 | — | — | 137,906 | 5,963 |
| \$11,000 under \$12,000 | 2,846,735 | 3,138,090 | 418,012 | 66,665 | 39,940 | 11,086 | *7,782 | *179 | 72,147 | 12,328 | *3 | () | 151,787 | 5,820 |
| \$12,000 under \$13,000 | 2,835,074 | 3,577,496 | 449,254 | 70,307 | 25,618 | 4,925 | *440 | *1,125 | 17,866 | 17,296 | — | — | 134,109 | 5,536 |
| \$13,000 under \$14,000 | 2,680,163 | 3,828,435 | 420,801 | 60,999 | 23,106 | 5,070 | *4,441 | *1,188 | 91,958 | 19,281 | — | — | 138,313 | 5,930 |
| \$14,000 under \$15,000 | 2,476,419 | 3,937,077 | 411,901 | 79,670 | 20,942 | 4,843 | *9,055 | *3,365 | 84,358 | 27,881 | *1,158 | *76 | 157,158 | 6,839 |
| \$15,000 under \$16,000 | 2,375,356 | 4,192,365 | 434,133 | 75,513 | 19,072 | 5,718 | *6,465 | *4,293 | 84,445 | 27,881 | *46 | *6 | 130,930 | 5,581 |
| \$16,000 under \$17,000 | 2,211,150 | 4,372,539 | 401,745 | 76,672 | 14,028 | 3,814 | *1,050 | *627 | 85,250 | 23,612 | *488 | *5 | 142,028 | 6,541 |
| \$17,000 under \$18,000 | 2,172,287 | 4,604,786 | 422,336 | 79,050 | 15,706 | 3,973 | *4,841 | *892 | 91,335 | 26,837 | — | — | 108,509 | 5,180 |
| \$18,000 under \$19,000 | 2,130,108 | 4,896,977 | 400,096 | 78,915 | 17,050 | *2,082 | *838 | *1,362 | 87,687 | 28,317 | — | — | 119,868 | 5,494 |
| \$19,000 under \$20,000 | 2,070,828 | 5,093,166 | 450,675 | 95,229 | 13,225 | 5,110 | *3,424 | *2,008 | 83,898 | 33,500 | *21 | **21 | 125,294 | 6,314 |
| \$20,000 under \$25,000 | 9,088,355 | 27,302,600 | 2,379,801 | 527,197 | 38,046 | 13,540 | 18,242 | 18,251 | 86,770 | 35,297 | — | — | 131,077 | 7,116 |
| \$25,000 under \$30,000 | 6,756,433 | 27,129,069 | 2,093,662 | 507,886 | 19,748 | 5,715 | 19,395 | 15,873 | 509,006 | 215,265 | *1,195 | *187 | 650,171 | 32,889 |
| \$30,000 under \$40,000 | 7,910,832 | 45,197,082 | 2,837,561 | 949,408 | 28,961 | 10,197 | 46,426 | 61,813 | 402,299 | 204,265 | *157 | *30 | 555,061 | 28,957 |
| \$40,000 under \$50,000 | 3,041,471 | 25,996,534 | 1,299,183 | 479,195 | 14,721 | 5,486 | 35,986 | 70,089 | 594,641 | 379,073 | *1,664 | *312 | 848,429 | 44,321 |
| \$50,000 under \$75,000 | 2,019,138 | 27,806,984 | 1,042,149 | 738,712 | 6,176 | 2,410 | 64,831 | 168,580 | 334,530 | 228,951 | 2,716 | 2,205 | 502,581 | 25,278 |
| \$75,000 under \$100,000 | 532,057 | 12,896,918 | 336,205 | 460,184 | *694 | *252 | 28,778 | 159,734 | 400,111 | 412,210 | 2,280 | 2,441 | 449,587 | 25,649 |
| \$100,000 under \$200,000 | 441,077 | 19,909,123 | 303,645 | 763,815 | 256 | 67 | 37,179 | 338,524 | 243,911 | 243,911 | 1,131 | 2,089 | **364,810 | **24,768 |
| \$200,000 under \$500,000 | 99,991 | 11,509,999 | 79,991 | 420,885 | **32 | **12 | 13,415 | 147,174 | 179,428 | 394,074 | **2,931 | **12,875 | — | — |
| \$500,000 under \$1,000,000 | 12,394 | 3,745,176 | 10,733 | 131,981 | **32 | **12 | 2,344 | 41,655 | 52,670 | 252,909 | — | — | — | — |
| \$1,000,000 or more | 4,389 | 4,433,920 | 3,947 | 132,809 | 3 | 1 | 1,199 | 35,780 | **72,230 | **1 | | | | |

Table 3.4—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 | | | | |
|---|-----------------------------|---------------|-------------------|----------------|-------------------|----------------|--|----------------|---|----------------|-------------------|--------------|--------------------------|--------------------|------------|---------|------------|
| | Work incentive (WIN) credit | | Child care credit | | Jobs credit | | Residential energy credit used to offset income tax before credits | | Earned income credit used to offset income tax before credits | | 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 | | | | | |
| (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | | | | |
| All returns, total | 9,259 | 12,286 | 4,230,757 | 956,439 | 119,082 | 196,357 | 4,669,675 | 562,141 | 3,154,428 | 451,366 | 28,061 | 2,784 | 73,840,395 | 249,078,475 | | | |
| No adjusted gross income | — | — | — | — | — | — | — | — | — | — | — | — | 886 | 1,388 | | | |
| \$1 under \$1,000 | — | — | — | — | — | — | — | — | — | — | — | — | *1,803 | *1,515 | | | |
| \$1,000 under \$2,000 | — | — | — | — | — | — | — | — | — | — | — | — | 128,865 | 7,986 | | | |
| \$2,000 under \$3,000 | — | — | — | — | — | — | — | — | — | — | — | — | 137,275 | 21,224 | | | |
| \$3,000 under \$4,000 | — | — | *51 | *1 | — | — | *4,763 | *223 | 13,644 | 679 | — | — | 1,905,530 | 112,815 | | | |
| \$4,000 under \$5,000 | — | — | 10,640 | 536 | — | — | 14,288 | 1,091 | 131,519 | 9,577 | — | — | 2,518,558 | 415,474 | | | |
| \$5,000 under \$6,000 | — | — | 40,445 | 5,119 | **1,191 | **90 | 21,453 | 1,897 | 291,214 | 39,663 | *470 | () | 2,547,580 | 723,738 | | | |
| \$6,000 under \$7,000 | — | — | 37,358 | 6,855 | *2,047 | *133 | 33,663 | 3,656 | 435,574 | 87,846 | — | — | 2,632,708 | 1,138,250 | | | |
| \$7,000 under \$8,000 | — | — | 59,891 | 12,918 | *2,725 | *684 | 48,664 | 4,082 | 687,233 | 140,896 | *2,446 | *2 | 2,934,603 | 1,549,400 | | | |
| \$8,000 under \$9,000 | — | — | 59,189 | 10,744 | *590 | *262 | 86,699 | 7,511 | 759,964 | 122,760 | *2,068 | *143 | 3,095,149 | 1,941,985 | | | |
| \$9,000 under \$10,000 | — | — | 93,474 | 19,780 | *1,270 | *439 | 64,445 | 5,182 | 835,072 | 49,895 | *322 | *48 | 3,196,126 | 2,449,349 | | | |
| \$10,000 under \$11,000 | — | — | 122,793 | 25,105 | *1,007 | *795 | 86,496 | 8,745 | — | — | — | *531 | *2 | 3,074,265 | 2,842,009 | | |
| \$11,000 under \$12,000 | — | — | 117,135 | 26,695 | *190 | *23 | 79,888 | 7,346 | — | — | — | — | — | 2,846,717 | 3,071,425 | | |
| \$12,000 under \$13,000 | *42 | *38 | 131,326 | 31,874 | *3,791 | *2,784 | 85,636 | 7,133 | — | — | — | *46 | *1 | 2,833,668 | 3,507,189 | | |
| \$13,000 under \$14,000 | *473 | *523 | 115,785 | 24,438 | *2,209 | *2,289 | 90,630 | 9,573 | — | — | — | *902 | *3 | 2,680,131 | 3,767,435 | | |
| \$14,000 under \$15,000 | *351 | *53 | 120,257 | 29,840 | *1,587 | *637 | 85,066 | 8,219 | — | — | — | *1,709 | *15 | 2,476,397 | 3,857,407 | | |
| \$15,000 under \$16,000 | *170 | *224 | 117,854 | 23,305 | 2,773 | 2,070 | 102,012 | 10,441 | — | — | — | *908 | *2 | 2,375,356 | 4,116,852 | | |
| \$16,000 under \$17,000 | *121 | *54 | 112,737 | 24,486 | 3,234 | 2,013 | 116,916 | 15,830 | — | — | — | — | () | 2,210,515 | 4,295,966 | | |
| \$17,000 under \$18,000 | — | — | 123,501 | 26,818 | 1,517 | 1,254 | 124,390 | 12,646 | — | — | — | — | — | 2,171,814 | 4,525,736 | | |
| \$18,000 under \$19,000 | — | — | 116,308 | 24,229 | *755 | *717 | 115,579 | 10,739 | — | — | — | *1,155 | *50 | 2,129,861 | 4,818,062 | | |
| \$19,000 under \$20,000 | *399 | *100 | 143,117 | 27,739 | 3,260 | 2,233 | 136,167 | 15,894 | — | — | — | — | — | 2,068,974 | 4,997,937 | | |
| \$20,000 under \$25,000 | *824 | *454 | 735,587 | 151,956 | 16,213 | 22,839 | 739,798 | 74,291 | — | — | — | *4,274 | *9 | 9,082,853 | 26,775,402 | | |
| \$25,000 under \$30,000 | *1,514 | *704 | 689,814 | 149,076 | 11,797 | 21,402 | 715,405 | 84,130 | — | — | — | *4,435 | *189 | 6,751,434 | 26,621,184 | | |
| \$30,000 under \$40,000 | 1,108 | 1,698 | 855,974 | 207,436 | 15,088 | 18,409 | 1,017,657 | 126,612 | — | — | — | 3,985 | 909 | 7,898,224 | 44,347,673 | | |
| \$40,000 under \$50,000 | 888 | 1,687 | 255,498 | 73,574 | 10,856 | 11,586 | 463,957 | 63,805 | — | — | — | *2,477 | *84 | 3,038,639 | 25,517,340 | | |
| \$50,000 under \$75,000 | 2,070 | 4,924 | 129,928 | 38,740 | 16,949 | 37,691 | 294,207 | 48,351 | — | — | — | 1,176 | 223 | 2,014,742 | 27,068,271 | | |
| \$75,000 under \$100,000 | *465 | *450 | 26,837 | 9,266 | 7,634 | 18,773 | 76,206 | 17,891 | — | — | — | — | — | *547 | *85 | 530,999 | 12,436,734 |
| \$100,000 under \$200,000 | 652 | 980 | 13,315 | 4,963 | 8,508 | 31,464 | 54,156 | 14,222 | — | — | — | — | — | 486 | 621 | 439,843 | 19,145,308 |
| \$200,000 under \$500,000 | 312 | 291 | 1,782 | 843 | 3,100 | 12,482 | 10,097 | 3,222 | — | — | — | — | — | 57 | 6 | 99,629 | 11,089,114 |
| \$500,000 under \$1,000,000 | 55 | 85 | 122 | 62 | 523 | 3,411 | 1,096 | 424 | — | — | — | — | — | 17 | 375 | 12,366 | 3,613,195 |
| \$1,000,000 or more | 15 | 22 | 39 | 21 | 248 | 1,869 | 323 | 168 | — | — | — | — | — | 5 | 6 | 4,385 | 4,301,111 |
| Taxable returns, total | 8,558 | 11,364 | 4,030,392 | 919,472 | 115,146 | 190,831 | 4,588,103 | 540,833 | 1,690,927 | 242,951 | 25,624 | 2,318 | 73,840,395 | 249,078,475 | | | |
| No adjusted gross income | — | — | — | — | — | — | — | — | — | — | — | — | 886 | 1,388 | | | |
| \$1 under \$1,000 | — | — | — | — | — | — | — | — | — | — | — | — | *1,803 | *1,515 | | | |
| \$1,000 under \$2,000 | — | — | — | — | — | — | — | — | — | — | — | — | 128,865 | 7,986 | | | |
| \$2,000 under \$3,000 | — | — | — | — | — | — | — | — | — | — | — | — | 137,275 | 21,224 | | | |
| \$3,000 under \$4,000 | — | — | — | — | — | — | **1,071 | **78 | *493 | *105 | — | — | 1,905,530 | 112,815 | | | |
| \$4,000 under \$5,000 | — | — | *451 | *60 | — | — | 9,070 | 568 | — | — | — | — | 2,518,558 | 415,474 | | | |
| \$5,000 under \$6,000 | — | — | *1,551 | *310 | **649 | **90 | 15,979 | 1,196 | *5,803 | *1,252 | *470 | () | 2,547,580 | 723,738 | | | |
| \$6,000 under \$7,000 | — | — | *4,083 | *1,082 | *2,000 | *112 | 21,311 | 2,064 | 22,180 | 7,507 | — | — | 2,632,708 | 1,138,250 | | | |
| \$7,000 under \$8,000 | — | — | *5,762 | *1,116 | *662 | *2,570 | 34,951 | 2,278 | 288,467 | 82,765 | *2,446 | *2 | 2,934,603 | 1,549,400 | | | |
| \$8,000 under \$9,000 | — | — | 42,686 | 8,013 | *547 | *251 | 73,255 | 5,924 | 563,491 | 102,296 | — | — | 3,095,149 | 1,941,985 | | | |
| \$9,000 under \$10,000 | — | — | 78,559 | 17,573 | *1,267 | *439 | 61,370 | 6,375 | 810,285 | 48,976 | — | — | 3,196,126 | 2,449,349 | | | |
| \$10,000 under \$11,000 | — | — | 114,681 | 22,819 | *562 | *594 | 80,168 | 7,285 | — | — | — | *531 | *2 | 3,074,265 | 2,842,009 | | |
| \$11,000 under \$12,000 | — | — | 111,822 | 25,208 | *144 | *23 | 79,796 | 7,338 | — | — | — | — | — | 2,846,717 | 3,071,425 | | |
| \$12,000 under \$13,000 | — | — | 128,310 | 30,951 | *3,332 | *2,045 | 81,481 | 6,736 | — | — | — | — | — | 2,833,668 | 3,507,189 | | |
| \$13,000 under \$14,000 | — | — | 107,176 | 21,607 | *1,057 | *928 | 87,942 | 8,992 | — | — | — | *902 | *3 | 2,680,131 | 3,767,435 | | |
| \$14,000 under \$15,000 | *351 | *53 | 118,232 | 29,506 | *1,278 | *634 | 84,220 | 7,793 | — | — | — | *1,709 | *15 | 2,476,397 | 3,857,407 | | |
| \$15,000 under \$16,000 | *170 | *224 | 116,933 | 23,025 | 2,750 | 2,053 | 100,070 | 10,046 | — | — | — | *908 | *2 | 2,375,356 | 4,116,852 | | |
| \$16,000 under \$17,000 | *121 | *54 | 111,986 | 24,251 | 3,234 | 2,013 | 115,155 | 13,897 | — | — | — | *45 | () | 2,210,515 | 4,295,966 | | |
| \$17,000 under \$18,000 | — | — | 123,482 | 26,812 | 1,493 | 1,244 | 124,169 | 12,318 | — | — | — | — | — | 2,171,814 | 4,525,736 | | |
| \$18,000 under \$19,000 | — | — | 116,069 | 24,167 | *743 | *703 | 115,567 | 10,737 | — | — | — | *1,155 | *50 | 2,129,861 | 4,818,062 | | |
| \$19,000 under \$20,000 | *399 | *100 | 141,531 | 27,733 | 3,273 | 2,228 | 134,399 | 15,636 | — | — | — | — | — | 2,068,974 | 4,997,937 | | |
| \$20,000 under \$25,000 | *463 | *126 | 734,608 | 151,514 | 16,020 | 22,642 | 737,911 | 72,961 | — | — | — | *4,274 | *9 | 9,082,853 | 26,775,402 | | |
| \$25,000 under \$30,000 | *1,514 | *704 | 689,074 | 148,803 | 11,679 | 21,169 | 872,212 | 82,212 | — | — | — | *4,435 | *189 | 6,751,434 | 26,621,184 | | |
| \$30,000 under \$40,000 | 1,108 | 1,698 | 855,974 | 207,436 | 14,741 | 15,876 | 1,016,081 | 122,085 | — | — | — | 3,985 | 909 | 7,898,224 | 44,347,673 | | |
| \$40,000 under \$50,000 | 888 | 1,654 | 255,498 | 73,574 | 10,856 | 11,586 | 463,445 | 62,483 | — | — | — | *2,477 | *84 | 3,038,639 | 25,517,340 | | |
| \$50,000 under \$75,000 | 2,070 | 4,924 | 129,928 | 38,740 | 16,941 | 37,629 | 294,202 | 48,347 | — | — | — | 1,176 | 223 | 2,014,742 | 27,068,271 | | |
| \$75,000 under \$100,000 | *465 | *450 | 26,828 | 9,283 | **16,139 | **50,148 | **140,363 | **34,290 | — | — | — | — | — | *547 | *85 | 530,999 | 12,436,734 |
| \$100,000 under \$200,000 | 652 | 980 | 13,315 | 4,963 | 8,508 | 31,464 | 54,156 | 14,222 | — | — | — | — | — | 486 | 621 | 439,843 | 19,145,308 |
| \$200,000 under \$500,000 | 312 | 291 | 1,782 | 843 | 3,100 | 12,482 | 10,097 | 3,222 | — | — | — | — | — | 57 | 6 | 99,629 | 11,089,114 |
| \$500,000 under \$1,000,000 | 55 | 85 | 122 | 62 | 523 | 3,411 | 1,096 | 424 | — | — | — | — | — | 17 | 375 | 12,366 | 3,613,195 |
| \$1,000,000 or more | 15 | 22 | 39 | 21 | 248 | 1,869 | 323 | 168 | — | — | — | — | — | 5 | 6 | 4,385 | 4,301,111 |
| Total nontaxable returns | *701 | *922 | 200,365 | 36,966 | 3,936 | 5,527 | 81,570 | 21,308 | 1,463,501 | 208,416 | *2,437 | *4 | | | | | |

Table 3.5—Returns With Earned Income Credit: Earned Income by Type and Credit Before and After Phaseout, by Size of Adjusted Gross Income

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

| Size of adjusted gross income | Number of returns | | | | Adjusted gross income less deficit | Total | Earned income | | | | Before phaseout | Earned income credit | | |
|-------------------------------|-------------------|------------------|--------------------------------|------------------------------|------------------------------------|-------------------|--------------------|-------------------|------------------------------|------------------|------------------|----------------------|--|----------------|
| | Total | Joint returns | Returns of heads of households | Returns of surviving spouses | | | Salaries and wages | | Self-employment income (net) | | | Total | After phaseout | |
| | | | | | | | Number of returns | Amount | Number of returns | Amount | | | Used to offset income tax before credits | Amount |
| | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | |
| Total | 6,953,621 | 3,207,129 | 3,707,604 | 38,888 | 39,427,271 | 40,269,200 | 6,500,463 | 37,862,571 | 1,002,938 | 2,406,628 | 4,023,902 | 1,985,996 | 3,154,428 | 451,366 |
| No adjusted gross income..... | 70,768 | 67,779 | 2,343 | *646 | -1,657,214 | 229,239 | 37,806 | 153,952 | 64,446 | 75,287 | 22,802 | 17,775 | *208 | *50 |
| \$1 under \$1,000..... | 210,095 | 71,583 | 138,512 | — | 126,378 | 157,104 | 195,082 | 169,657 | 28,297 | -12,554 | 15,619 | 15,150 | — | — |
| \$1,000 under \$2,000..... | 399,921 | 129,900 | 269,429 | *592 | 616,646 | 633,638 | 378,557 | 605,854 | 35,139 | 27,784 | 63,195 | 62,795 | — | — |
| \$2,000 under \$3,000..... | 556,530 | 179,809 | 372,926 | *3,795 | 1,388,484 | 1,389,609 | 517,021 | 1,378,264 | 60,928 | 11,346 | 136,724 | 135,520 | — | — |
| \$3,000 under \$4,000..... | 567,780 | 207,694 | 356,944 | *3,142 | 1,999,378 | 1,992,653 | 528,152 | 1,893,261 | 72,547 | 99,393 | 199,003 | 195,659 | 13,644 | 679 |
| \$4,000 under \$5,000..... | 640,442 | 253,495 | 383,456 | *3,491 | 2,889,486 | 2,852,936 | 593,472 | 2,650,362 | 101,222 | 202,573 | 285,003 | 277,778 | 131,519 | 9,577 |
| \$5,000 under \$6,000..... | 836,035 | 381,318 | 442,853 | *11,864 | 4,606,582 | 4,502,656 | 776,242 | 4,227,644 | 138,680 | 275,013 | 449,893 | 400,910 | 291,214 | 39,863 |
| \$6,000 under \$7,000..... | 866,203 | 425,200 | 433,714 | *7,289 | 5,632,688 | 5,444,181 | 799,461 | 5,022,169 | 142,630 | 422,012 | 544,048 | 364,210 | 435,574 | 87,846 |
| \$7,000 under \$8,000..... | 965,673 | 482,097 | 480,829 | *2,747 | 7,247,098 | 7,006,941 | 913,168 | 6,625,266 | 133,969 | 381,675 | 700,273 | 291,466 | 687,233 | 140,896 |
| \$8,000 under \$9,000..... | 904,822 | 501,542 | 402,708 | *572 | 7,690,944 | 7,453,705 | 862,996 | 7,009,405 | 114,989 | 444,301 | 744,975 | 167,062 | 759,964 | 122,760 |
| \$9,000 under \$10,000..... | 935,352 | 506,712 | 423,890 | *4,750 | 8,886,801 | 8,606,537 | 898,506 | 8,126,737 | 110,091 | 479,799 | 860,266 | 57,670 | 835,072 | 49,895 |

| Size of adjusted gross income | Earned income credit—Continued | | | | | | Income tax before credits | | Income tax after credits | | Advance earned income credit payments | |
|-------------------------------|--------------------------------|----------------|--------------------|------------------|---|------------------|---------------------------|------------------|--------------------------|----------------|---------------------------------------|--------------|
| | After phaseout—Continued | | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | Used to offset all other taxes | | Refundable portion | | Returns with wholly refundable earned income credit | | | | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | | | | | |
| (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | |
| Total | 720,863 | 164,461 | 4,996,637 | 1,370,169 | 3,183,024 | 1,002,539 | 3,289,800 | 1,063,884 | 1,890,926 | 539,845 | 19,438 | 3,727 |
| No adjusted gross income..... | 59,759 | 9,625 | 63,126 | 8,100 | 10,802 | 2,355 | *208 | *102 | *207 | *31 | — | — |
| \$1 under \$1,000..... | 14,860 | 1,850 | 208,431 | 13,299 | 195,235 | 12,668 | — | — | — | — | *2,170 | *115 |
| \$1,000 under \$2,000..... | 27,089 | 3,666 | 398,591 | 59,129 | 372,832 | 58,009 | — | — | — | — | — | — |
| \$2,000 under \$3,000..... | 50,558 | 8,549 | 553,329 | 126,971 | 505,972 | 124,292 | — | — | — | — | *1,974 | *270 |
| \$3,000 under \$4,000..... | 64,390 | 14,407 | 564,096 | 180,573 | 492,364 | 170,552 | 14,174 | 1,149 | *493 | *383 | — | — |
| \$4,000 under \$5,000..... | 78,984 | 22,055 | 633,412 | 246,145 | 433,427 | 185,768 | 142,068 | 10,070 | — | — | *4,265 | *920 |
| \$5,000 under \$6,000..... | 107,231 | 33,731 | 816,335 | 327,516 | 446,584 | 214,688 | 316,714 | 48,575 | *5,803 | *4,327 | *2,033 | *992 |
| \$6,000 under \$7,000..... | 117,362 | 36,789 | 782,047 | 239,575 | 336,301 | 142,964 | 464,781 | 97,379 | 22,180 | 2,743 | *2,391 | *738 |
| \$7,000 under \$8,000..... | 104,040 | 23,173 | 599,362 | 127,398 | 211,654 | 66,220 | 716,703 | 201,458 | 288,467 | 43,147 | *1,780 | *135 |
| \$8,000 under \$9,000..... | 65,828 | 8,848 | 283,300 | 35,454 | 105,233 | 19,833 | 780,676 | 283,655 | 563,491 | 145,111 | *3,646 | *439 |
| \$9,000 under \$10,000..... | 30,762 | 1,768 | 94,608 | 6,007 | 72,620 | 5,189 | 854,176 | 421,497 | 810,285 | 344,105 | *979 | *117 |

*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 3.6—All Returns: Tax Liability and Taxpayments, by Size of Adjusted Gross Income

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

| Size of adjusted gross income | All returns | Total tax liability | | Total income tax | | | | | | | | All other taxes | | | |
|-------------------------------|-------------------|---------------------|--------------------|-------------------|--------------------|--------------------------|--------------------|-------------------|----------------|-------------------------|----------------|-------------------|------------------|---|----------------|
| | | Number of returns | Amount | Number of returns | Amount | Income tax after credits | | Minimum tax | | Alternative minimum tax | | 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 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | |
| All returns, total | 83,902,469 | 75,325,013 | 256,251,076 | 73,906,244 | 250,341,440 | 73,840,395 | 249,078,475 | 94,599 | 412,638 | 122,670 | 850,326 | 8,199,714 | 6,074,097 | 668,177 | 356,535 |
| No adjusted gross income | 663,646 | 98,473 | 162,165 | 8,128 | 101,209 | 886 | 1,388 | 3,784 | 33,529 | 3,757 | 66,292 | 145,934 | 70,581 | 29,035 | 23,128 |
| \$1 under \$1,000 | 3,024,351 | 64,850 | 12,160 | *2,143 | *2,436 | *1,803 | *1,515 | *23 | *567 | *317 | *354 | 75,904 | 11,575 | 4,165 | 1,193 |
| \$1,000 under \$2,000 | 4,275,815 | 266,448 | 27,151 | 129,100 | 9,413 | 128,865 | 7,986 | *64 | *83 | *172 | 1,344 | 163,220 | 21,404 | 3,208 | 3,231 |
| \$2,000 under \$3,000 | 4,397,486 | 293,807 | 57,485 | 137,884 | 23,058 | 137,275 | 21,224 | *600 | *1,050 | *132 | *784 | 207,811 | 42,565 | 8,012 | 4,572 |
| \$3,000 under \$4,000 | 3,931,648 | 2,018,673 | 158,149 | 1,905,966 | 115,410 | 1,905,530 | 112,815 | *142 | *948 | *304 | 1,647 | 234,298 | 57,148 | 8,327 | 3,981 |
| \$4,000 under \$5,000 | 3,762,583 | 2,613,580 | 467,133 | 2,518,951 | 415,578 | 2,518,858 | 415,474 | *14 | *38 | *79 | *66 | 266,911 | 73,610 | 12,795 | 2,330 |
| \$5,000 under \$6,000 | 3,845,684 | 2,625,787 | 773,048 | 2,547,733 | 724,603 | 2,547,580 | 723,738 | *59 | *230 | *94 | *635 | 270,592 | 82,176 | 13,303 | 2,183 |
| \$6,000 under \$7,000 | 3,788,205 | 2,744,808 | 1,212,225 | 2,633,086 | 1,140,294 | 2,632,708 | 1,138,250 | *8 | *61 | *371 | *1,983 | 283,943 | 108,720 | 6,245 | 4,735 |
| \$7,000 under \$8,000 | 3,782,772 | 3,054,714 | 1,652,112 | 2,935,084 | 1,549,811 | 2,934,603 | 1,549,400 | *5 | *30 | *481 | *381 | 298,570 | 125,474 | 13,076 | 3,952 |
| \$8,000 under \$9,000 | 3,553,878 | 3,187,335 | 2,048,441 | 3,096,534 | 1,944,630 | 3,095,149 | 1,941,985 | *106 | *336 | 1,318 | 2,309 | 259,921 | 112,659 | 16,424 | 2,018 |
| \$9,000 under \$10,000 | 3,400,458 | 3,249,810 | 2,582,417 | 3,198,587 | 2,453,351 | 3,196,126 | 2,449,349 | 126 | 497 | 4,573 | 3,506 | 262,879 | 130,834 | 14,917 | 4,257 |
| \$10,000 under \$11,000 | 3,205,160 | 3,124,274 | 2,978,997 | 3,074,506 | 2,843,044 | 3,074,265 | 2,842,009 | *19 | *122 | 256 | 913 | 252,243 | 135,953 | 7,444 | 3,360 |
| \$11,000 under \$12,000 | 2,931,042 | 2,880,222 | 2,880,222 | 2,847,096 | 3,073,414 | 2,846,717 | 3,071,425 | *546 | *1,850 | *73 | *140 | 228,503 | 131,820 | 12,647 | 1,837 |
| \$12,000 under \$13,000 | 2,899,170 | 2,862,246 | 3,647,963 | 2,835,438 | 3,513,296 | 2,833,868 | 3,507,189 | *1,662 | *4,993 | 1,221 | 1,113 | 233,508 | 134,667 | 15,180 | 3,350 |
| \$13,000 under \$14,000 | 2,738,283 | 2,708,106 | 3,916,891 | 2,680,651 | 3,773,755 | 2,680,131 | 3,767,435 | *2,461 | *4,364 | 1,955 | 1,955 | 238,487 | 143,136 | 8,616 | 4,548 |
| \$14,000 under \$15,000 | 2,529,386 | 2,503,236 | 4,006,780 | 2,476,694 | 3,859,806 | 2,476,397 | 3,857,407 | **103 | **495 | 960 | 1,908 | 222,656 | 146,974 | 12,507 | 7,298 |
| \$15,000 under \$16,000 | 2,407,056 | 2,393,231 | 4,246,895 | 2,375,357 | 4,118,080 | 2,375,356 | 4,116,852 | ** | ** | *2,092 | *1,224 | 200,716 | 128,815 | 15,970 | 8,310 |
| \$16,000 under \$17,000 | 2,247,727 | 2,234,827 | 4,449,750 | 2,211,579 | 4,299,155 | 2,210,515 | 4,295,966 | *810 | *1,990 | 1,961 | 1,200 | 218,131 | 150,595 | 15,030 | 5,475 |
| \$17,000 under \$18,000 | 2,136,543 | 2,186,650 | 4,656,608 | 2,172,634 | 4,527,517 | 2,171,814 | 4,525,736 | *426 | *271 | 3,357 | 1,510 | 190,544 | 129,091 | 10,893 | 3,642 |
| \$18,000 under \$19,000 | 2,151,979 | 2,142,733 | 4,969,619 | 2,130,583 | 4,824,455 | 2,129,861 | 4,818,062 | *824 | *610 | 680 | 5,783 | 201,322 | 145,164 | 11,754 | 5,179 |
| \$19,000 under \$20,000 | 2,092,428 | 2,080,384 | 5,170,356 | 2,071,035 | 5,005,007 | 2,068,974 | 4,997,937 | *1,669 | *5,661 | 1,498 | 1,408 | 214,195 | 165,349 | 11,098 | 3,682 |
| \$20,000 under \$25,000 | 9,158,521 | 9,127,099 | 27,525,532 | 9,091,019 | 26,804,588 | 9,082,853 | 26,775,402 | 2,533 | 4,215 | 13,795 | 24,971 | 900,633 | 720,844 | 69,466 | 32,655 |
| \$25,000 under \$30,000 | 6,783,466 | 6,772,310 | 27,221,495 | 6,758,834 | 26,635,973 | 6,751,434 | 26,621,184 | 1,338 | 5,792 | 8,475 | 8,997 | 689,713 | 585,522 | 53,714 | 12,739 |
| \$30,000 under \$40,000 | 7,950,952 | 7,925,938 | 45,288,358 | 7,911,862 | 44,388,335 | 7,898,224 | 44,347,673 | 5,929 | 13,298 | 20,093 | 27,364 | 833,271 | 900,223 | 79,573 | 48,405 |
| \$40,000 under \$50,000 | 3,053,039 | 3,047,292 | 26,049,419 | 3,042,033 | 25,565,426 | 3,038,639 | 25,517,340 | 8,374 | 13,547 | 10,307 | 34,540 | 384,685 | 484,293 | 42,907 | 20,041 |
| \$50,000 under \$75,000 | 2,033,079 | 2,024,461 | 27,799,468 | 2,021,047 | 27,208,647 | 2,014,742 | 27,068,271 | 21,927 | 54,552 | 15,878 | 85,824 | 405,815 | 590,818 | 73,030 | 40,856 |
| \$75,000 under \$100,000 | 535,348 | 534,010 | 12,782,480 | 533,299 | 12,549,071 | 530,999 | 12,436,734 | 14,488 | 39,161 | 8,983 | 73,175 | 146,769 | 233,410 | 35,209 | 25,655 |
| \$100,000 under \$200,000 | 443,514 | 442,566 | 19,622,443 | 442,274 | 19,406,182 | 439,843 | 19,145,308 | 18,174 | 86,902 | 13,261 | 173,972 | 132,541 | 216,261 | 41,899 | 37,137 |
| \$200,000 under \$500,000 | 100,369 | 100,280 | 11,406,419 | 100,242 | 11,342,454 | 99,629 | 11,089,114 | 6,771 | 75,997 | 5,888 | 177,343 | 35,184 | 63,965 | 16,113 | 19,263 |
| \$500,000 under \$1,000,000 | 12,467 | 12,461 | 3,728,883 | 12,455 | 3,713,691 | 12,366 | 3,613,195 | 1,167 | 33,284 | 1,232 | 67,212 | 5,152 | 15,192 | 2,972 | 7,717 |
| \$1,000,000 or more | 4,414 | 4,412 | 4,424,702 | 4,410 | 4,409,751 | 4,385 | 4,301,111 | 447 | 28,168 | 557 | 80,472 | 2,087 | 14,951 | 1,457 | 9,805 |
| Taxable returns, total | 73,906,244 | 73,906,244 | 255,609,241 | 73,906,244 | 250,341,440 | 73,840,395 | 249,078,475 | 94,599 | 412,638 | 122,670 | 850,326 | 6,325,503 | 5,267,858 | 520,205 | 281,073 |
| No adjusted gross income | 8,128 | 8,128 | 105,630 | 8,128 | 101,209 | 886 | 1,388 | 3,784 | 33,529 | 3,757 | 66,292 | **3,264 | **4,463 | 2,028 | 2,442 |
| \$1 under \$1,000 | *2,143 | *2,143 | *2,436 | *2,143 | *2,436 | *1,803 | *1,515 | *23 | *567 | *317 | *354 | ** | ** | — | — |
| \$1,000 under \$2,000 | 129,100 | 129,100 | 9,503 | 129,100 | 9,413 | 128,865 | 7,986 | *64 | *83 | *172 | 1,344 | **92 | *3 | () | () |
| \$2,000 under \$3,000 | 137,884 | 137,884 | 26,048 | 137,884 | 23,058 | 137,275 | 21,224 | *600 | *1,050 | *132 | *784 | 4,631 | 2,988 | *2,024 | *2,133 |
| \$3,000 under \$4,000 | 1,905,966 | 1,905,966 | 128,374 | 1,905,966 | 115,410 | 1,905,530 | 112,815 | *142 | *948 | *304 | 1,647 | 60,392 | 12,964 | *2,072 | *39 |
| \$4,000 under \$5,000 | 2,518,951 | 2,518,951 | 441,101 | 2,518,951 | 415,578 | 2,518,858 | 415,474 | *14 | *38 | *79 | *66 | 100,328 | 25,534 | *5,040 | *261 |
| \$5,000 under \$6,000 | 2,547,733 | 2,547,733 | 751,067 | 2,547,733 | 724,603 | 2,547,580 | 723,738 | *59 | *230 | *94 | *635 | 99,204 | 26,465 | *4,187 | *225 |
| \$6,000 under \$7,000 | 2,633,086 | 2,633,086 | 1,183,121 | 2,633,086 | 1,140,294 | 2,632,708 | 1,138,250 | *8 | *61 | *371 | *1,983 | 116,243 | 42,827 | 5,304 | 1,266 |
| \$7,000 under \$8,000 | 2,935,084 | 2,935,084 | 1,608,772 | 2,935,084 | 1,549,811 | 2,934,603 | 1,549,400 | *5 | *30 | *481 | *381 | 152,744 | 58,961 | *2,000 | *634 |
| \$8,000 under \$9,000 | 3,096,534 | 3,096,534 | 2,011,810 | 3,096,534 | 1,944,630 | 3,095,149 | 1,941,985 | *336 | 1,318 | 2,309 | 161,280 | 67,181 | 7,961 | 613 | 613 |
| \$9,000 under \$10,000 | 3,198,587 | 3,198,587 | 2,553,205 | 3,198,587 | 2,453,351 | 3,196,126 | 2,449,349 | 126 | 497 | 4,573 | 3,506 | 211,353 | 99,855 | 6,499 | 1,109 |
| \$10,000 under \$11,000 | 3,074,506 | 3,074,506 | 2,949,744 | 3,074,506 | 2,843,044 | 3,074,265 | 2,842,009 | *19 | *122 | 256 | 913 | 202,475 | 106,700 | 4,035 | 2,852 |
| \$11,000 under \$12,000 | 2,847,096 | 2,847,096 | 3,182,370 | 2,847,096 | 3,073,414 | 2,846,717 | 3,071,425 | *546 | *1,850 | *73 | *140 | 195,377 | 108,956 | 9,112 | 1,285 |
| \$12,000 under \$13,000 | 2,835,438 | 2,835,438 | 3,627,539 | 2,835,438 | 3,513,296 | 2,833,868 | 3,507,189 | *1,662 | *4,993 | 1,221 | 1,113 | 206,700 | 114,243 | 11,496 | 2,044 |
| \$13,000 under \$14,000 | 2,680,651 | 2,680,651 | 3,895,791 | 2,680,651 | 3,773,755 | 2,680,131 | 3,767,435 | *2,461 | *4,364 | 1,955 | 1,955 | 211,032 | 122,036 | 8,714 | 3,310 |
| \$14,000 under \$15,000 | 2,476,694 | 2,476,694 | 3,982,650 | 2,476,694 | 3,859,806 | 2,476,397 | 3,857,407 | **103 | **495 | 960 | 1,908 | 196,114 | 122,844 | 6,824 | 2,351 |
| \$15,000 under \$16,000 | 2,375,357 | 2,375,357 | 4,227,003 | 2,375,357 | 4,118,080 | 2,375,356 | 4,116,852 | ** | ** | *2,092 | *1,224 | 182,852 | 108,923 | 13,255 | 6,192 |
| \$16,000 under \$17,000 | 2,211,579 | 2,211,579 | 4,429,710 | 2,211,579 | 4,299,155 | 2,210,515 | 4,295,966 | *810 | *1,990 | 1,961 | 1,200 | 194,883 | 130,555 | 10,749 | 4,279 |
| \$17,000 under \$18,000 | 2,172,634 | 2,172,634 | 4,637,836 | 2,172,634 | 4,527,517 | 2,171,814 | 4,525,736 | *426 | *271 | 3,357 | 1,510 | 176,528 | 110,319 | 8,686 | 1,481 |
| \$18,000 under \$19,000 | 2,130,583 | 2,130,583 | 4,956,046 | 2,130,583 | 4,824,455 | 2,129,861 | 4,818,062 | *824 | *610 | 680 | 5,783 | 189,172 | 131,591 | 10,334 | 4,233 |
| \$19,000 under \$20,000 | 2,071,035 | 2,071,035 | 5,158,434 | 2,071,035 | 5,005,007 | 2,068,974 | 4,997,937 | *1,669 | *5,661 | 1,498 | 1,408 | 204,846 | 153,428 | 10,157 | 3,070 |
| \$20,000 under \$25,000 | 9,091,019 | 9,091,019 | 27,481,406 | 9,091,019 | 26,804,588 | 9,082,853 | 26,775,402 | 2,533 | 4,215 | | | | | | |

Table 3.6—All Returns: Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued

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

| Size of adjusted gross income | All other taxes—Continued | | | | | | Earned income credit used to offset all other taxes | | Number of returns with no tax liability | Taxpayments | | | | | |
|---|---|---------------|---------------------|------------------|-------------------------------------|--------------|---|----------------|---|--------------------|--------------------|---------------------|--------------------|------------------------|-------------------|
| | Penalty tax on individual retirement arrangements | | Self-employment tax | | Social security taxes on tip income | | Number of returns | Amount | | Total | | Income tax withheld | | Estimated tax payments | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | | | | | | | (16) | (17) | | | | | | | |
| All returns, total | 65,618 | 13,828 | 7,723,051 | 5,659,897 | 78,745 | 9,305 | 720,883 | 164,461 | 18,577,456 | 87,439,159 | 271,501,122 | 81,727,468 | 226,959,396 | 8,503,963 | 37,867,010 |
| No adjusted gross income | 3,481 | 1,955 | 121,671 | 42,723 | *579 | *1,282 | 59,759 | 9,625 | 565,173 | 331,845 | 541,294 | 203,439 | 340,254 | 58,313 | 127,021 |
| \$1 under \$1,000 | *645 | *191 | 73,762 | 10,158 | — | — | 14,860 | 1,850 | 2,959,501 | 2,589,308 | 157,844 | 3,839,787 | 452,639 | 30,758 | 17,643 |
| \$1,000 under \$2,000 | *330 | *24 | 142,001 | 17,007 | *987 | *60 | 27,089 | 3,666 | 4,009,367 | 3,685,517 | 467,725 | 3,783,537 | 841,094 | 75,129 | 12,972 |
| \$2,000 under \$3,000 | *18 | *1 | 195,177 | 37,901 | *1,558 | *105 | 50,558 | 8,549 | 4,103,679 | 3,880,342 | 890,724 | 3,783,537 | 841,094 | 41,765 | 12,972 |
| \$3,000 under \$4,000 | *724 | *96 | 220,972 | 52,798 | *2,493 | *87 | 64,390 | 14,407 | 1,912,975 | 3,336,733 | 1,144,582 | 3,240,994 | 1,087,005 | 86,047 | 50,700 |
| \$4,000 under \$5,000 | — | — | 260,091 | 71,162 | *1,411 | *94 | 78,984 | 22,055 | 1,149,003 | 3,029,942 | 1,393,240 | 2,928,608 | 1,304,556 | 104,213 | 83,255 |
| \$5,000 under \$6,000 | *10 | — | 257,417 | 79,784 | *4,401 | *208 | 107,231 | 33,731 | 1,219,897 | 3,226,085 | 1,878,090 | 3,072,308 | 1,782,820 | 152,358 | 86,918 |
| \$6,000 under \$7,000 | *1,338 | *144 | 278,319 | 103,739 | 4,999 | 101 | 117,362 | 36,779 | 1,043,397 | 3,244,123 | 2,299,515 | 3,017,246 | 2,160,738 | 230,738 | 130,104 |
| \$7,000 under \$8,000 | *836 | *110 | 287,939 | 119,787 | *4,069 | *84 | 104,040 | 33,178 | 728,058 | 3,393,936 | 2,803,804 | 3,117,734 | 2,631,433 | 264,849 | 160,308 |
| \$8,000 under \$9,000 | *2,240 | *28 | 241,540 | 110,174 | *4,768 | *431 | 65,828 | 8,848 | 366,543 | 3,220,726 | 3,125,751 | 2,987,443 | 2,947,770 | 254,492 | 162,518 |
| \$9,000 under \$10,000 | *1,831 | *15 | 252,953 | 126,384 | *1,903 | *178 | 30,762 | 1,768 | 150,648 | 3,589,987 | 2,904,698 | 3,352,317 | 2,904,698 | 254,913 | 223,933 |
| \$10,000 under \$11,000 | *1,077 | *271 | 244,966 | 131,921 | *2,638 | *401 | — | — | 80,886 | 3,038,193 | 3,900,327 | 2,741,480 | 3,618,210 | 333,415 | 269,501 |
| \$11,000 under \$12,000 | *1,297 | *130 | 221,760 | 129,621 | *1,755 | *232 | — | — | 50,820 | 2,779,236 | 4,049,002 | 2,539,432 | 2,793,373 | 294,615 | 247,045 |
| \$12,000 under \$13,000 | *1,221 | *194 | 219,720 | 130,643 | *5,645 | *480 | — | — | 36,924 | 2,790,491 | 4,551,864 | 2,556,774 | 4,249,352 | 301,487 | 292,259 |
| \$13,000 under \$14,000 | *2,604 | *310 | 229,845 | 137,993 | *5,056 | *285 | — | — | 30,177 | 2,648,923 | 4,826,265 | 2,394,250 | 4,449,700 | 317,475 | 358,981 |
| \$14,000 under \$15,000 | *332 | *209 | 212,975 | 138,974 | *4,782 | *419 | — | — | 26,150 | 2,454,040 | 4,894,483 | 2,259,504 | 4,550,398 | 254,451 | 328,135 |
| \$15,000 under \$16,000 | *2,985 | *603 | 189,681 | 119,633 | *1,835 | *269 | — | — | 13,835 | 2,359,505 | 5,137,444 | 2,187,084 | 4,794,011 | 255,847 | 331,983 |
| \$16,000 under \$17,000 | *3,315 | *1,160 | 210,992 | 143,319 | *824 | *92 | — | — | 12,900 | 2,202,240 | 5,320,623 | 2,032,000 | 4,929,841 | 232,572 | 365,827 |
| \$17,000 under \$18,000 | *429 | *12 | 180,620 | 124,864 | *4,062 | *52 | — | — | 11,893 | 2,161,914 | 5,536,472 | 1,891,101 | 5,160,736 | 356,582 | 356,582 |
| \$18,000 under \$19,000 | *2,005 | *437 | 193,560 | 139,308 | *4,381 | *232 | — | — | 9,246 | 2,122,098 | 5,800,722 | 1,987,781 | 5,465,616 | 188,056 | 327,532 |
| \$19,000 under \$20,000 | *2,645 | *225 | 204,167 | 161,299 | *2,756 | *142 | — | — | 12,044 | 2,054,903 | 6,069,635 | 1,907,878 | 5,617,982 | 213,345 | 430,413 |
| \$20,000 under \$25,000 | 7,655 | 903 | 862,389 | 686,828 | 4,689 | 563 | — | — | 31,422 | 9,005,606 | 31,668,933 | 8,486,132 | 29,609,158 | 879,028 | 1,964,596 |
| \$25,000 under \$30,000 | 6,164 | 566 | 645,654 | 571,247 | 4,807 | 751 | — | — | 11,156 | 6,723,697 | 30,353,141 | 6,399,158 | 28,381,609 | 684,643 | 1,861,858 |
| \$30,000 under \$40,000 | 11,434 | 2,224 | 792,282 | 847,227 | 7,201 | 750 | — | — | 25,014 | 7,881,838 | 47,621,439 | 7,425,827 | 43,779,845 | 959,665 | 3,563,342 |
| \$40,000 under \$50,000 | 4,535 | 1,499 | 359,582 | 462,509 | *4,723 | *45 | — | — | 5,747 | 3,023,111 | 25,847,296 | 2,823,760 | 22,859,804 | 547,445 | 2,758,991 |
| \$50,000 under \$75,000 | 5,586 | 1,952 | 362,656 | 545,517 | 666 | 675 | — | — | 8,618 | 2,204,617 | 25,280,857 | 1,715,078 | 19,143,300 | 655,552 | 5,590,719 |
| \$75,000 under \$100,000 | *337 | *167 | 127,251 | 203,458 | *158 | *61 | — | — | 1,338 | 528,608 | 11,087,671 | 419,461 | 7,070,114 | 247,465 | 3,641,723 |
| \$100,000 under \$200,000 | 441 | 377 | 104,762 | 169,672 | 305 | 169 | — | — | 948 | 436,159 | 16,234,830 | 334,023 | 9,135,434 | 247,741 | 6,328,018 |
| \$200,000 under \$500,000 | 92 | 15 | 24,215 | 38,045 | *83 | *136 | — | — | 89 | 99,466 | 9,171,779 | 72,445 | 4,055,219 | 66,677 | 4,321,396 |
| \$500,000 under \$1,000,000 | 8 | 7 | 3,054 | 4,681 | — | — | — | — | — | 12,370 | 2,816,295 | 8,442 | 813,115 | 9,679 | 1,579,372 |
| \$1,000,000 or more | 3 | 2 | 1,078 | 1,741 | — | — | — | — | — | 4,389 | 3,057,488 | 2,810 | 444,714 | 3,687 | 1,851,799 |
| Taxable returns, total | 58,604 | 11,355 | 5,960,486 | 4,940,738 | 63,374 | 7,103 | 389 | 57 | 70,845,899 | 265,725,657 | 65,905,022 | 223,933,753 | 7,935,901 | 37,230,062 | |
| No adjusted gross income | *39 | *136 | *1,747 | *1,412 | *5 | — | *327 | *42 | 6,537 | 116,219 | 4,329 | 41,700 | 2,352 | 37,349 | |
| \$1 under \$1,000 | — | — | — | — | — | — | — | — | *312 | *3,045 | *24 | *312 | *2,788 | | |
| \$1,000 under \$2,000 | — | — | *112 | *90 | — | — | *11 | *2 | 14,043 | 3,696 | *6,125 | *1,200 | *8,219 | *2,414 | |
| \$2,000 under \$3,000 | — | — | 2,607 | 855 | — | — | — | — | 70,489 | 12,572 | 39,387 | 5,795 | 30,714 | 6,225 | |
| \$3,000 under \$4,000 | *493 | *72 | 57,370 | 12,837 | *519 | *16 | — | — | 1,723,556 | 630,455 | 1,692,428 | 615,699 | 33,998 | 11,605 | |
| \$4,000 under \$5,000 | — | — | 95,335 | 25,224 | *468 | *26 | — | — | 2,158,905 | 1,049,065 | 2,115,468 | 1,019,476 | 52,078 | 28,546 | |
| \$5,000 under \$6,000 | — | — | 93,431 | 26,201 | *1,638 | *39 | — | — | 2,219,574 | 1,380,177 | 2,118,841 | 1,327,118 | 111,384 | 48,911 | |
| \$6,000 under \$7,000 | *957 | *139 | 113,443 | 41,410 | *2,046 | *12 | — | — | 2,341,931 | 1,783,157 | 2,172,873 | 1,396,194 | 75,389 | 81,155 | |
| \$7,000 under \$8,000 | *835 | *110 | 148,010 | 57,757 | *3,810 | *459 | — | — | 2,684,149 | 2,354,144 | 2,459,530 | 2,215,900 | 227,507 | 130,702 | |
| \$8,000 under \$9,000 | *1,982 | *16 | 149,703 | 66,404 | *3,490 | *141 | *13 | *1 | 2,837,640 | 2,850,172 | 2,632,605 | 2,709,537 | 225,677 | 130,718 | |
| \$9,000 under \$10,000 | *1,831 | *15 | 204,587 | 98,552 | *1,903 | *178 | — | — | 3,001,191 | 3,453,285 | 2,758,161 | 3,237,436 | 275,674 | 203,959 | |
| \$10,000 under \$11,000 | *454 | *68 | 197,416 | 103,379 | *2,638 | *401 | — | — | 2,933,395 | 3,798,506 | 2,668,375 | 3,540,465 | 309,248 | 247,995 | |
| \$11,000 under \$12,000 | *909 | *115 | 189,431 | 107,336 | *1,353 | *251 | — | — | 2,717,168 | 3,968,914 | 2,495,308 | 3,726,085 | 284,509 | 236,448 | |
| \$12,000 under \$13,000 | *844 | *118 | 195,709 | 111,601 | *5,645 | *480 | — | — | 2,736,759 | 4,484,731 | 2,518,158 | 4,198,601 | 289,451 | 277,459 | |
| \$13,000 under \$14,000 | *2,604 | *310 | 202,797 | 118,131 | *5,056 | *285 | — | — | 2,605,248 | 4,769,970 | 2,364,308 | 4,405,408 | 307,082 | 346,586 | |
| \$14,000 under \$15,000 | *332 | *209 | 187,413 | 119,865 | *4,782 | *419 | — | — | 2,409,419 | 4,825,972 | 2,225,916 | 4,494,263 | 243,329 | 318,109 | |
| \$15,000 under \$16,000 | *2,954 | *582 | 172,674 | 101,900 | *1,299 | *269 | — | — | 2,332,231 | 5,068,785 | 2,169,226 | 4,740,305 | 247,067 | 317,556 | |
| \$16,000 under \$17,000 | *3,315 | *1,160 | 188,155 | 124,889 | *824 | *92 | — | — | 2,174,883 | 5,266,506 | 2,012,074 | 4,889,227 | 225,495 | 354,294 | |
| \$17,000 under \$18,000 | *410 | *11 | 167,368 | 108,253 | *4,062 | *52 | — | — | 1,139,574 | 5,491,449 | 1,977,498 | 5,123,794 | 222,253 | 349,012 | |
| \$18,000 under \$19,000 | *2,005 | *437 | 181,831 | 126,681 | *4,381 | *232 | — | — | 2,102,305 | 5,768,461 | 1,972,904 | 5,439,738 | 182,533 | 321,555 | |
| \$19,000 under \$20,000 | *2,490 | *185 | 195,087 | 150,030 | *2,756 | *142 | — | — | 2,036,561 | 6,039,670 | 1,896,192 | 5,596,064 | 209,505 | 427,677 | |
| \$20,000 under \$25,000 | 7,655 | 903 | 829,511 | 647,877 | 3,041 | 535 | — | — | 8,954,817 | 31,505,609 | 8,453,637 | 29,502,954 | 863,474 | 1,912,310 | |
| \$25,000 under \$30,000 | 6,164 | 566 | 623,974 | 553,339 | 4,807 | 751 | — | — | 6,702,570 | 30,290,717 | 6,385,023 | 28,330,090 | 680,797 | 1,852,307 | |
| \$30,000 under \$40,000 | 11,434 | 2,206 | 779,263 | 824,105 | 7,170 | 746 | — | — | 7,854,218 | 47,499,437 | 7,406,417 | 43,672,093 | 956,650 | 3,553,984 | |
| \$40,000 under \$50,000 | 4,535 | 1,499 | 354,819 | 455,813 | *472 | *45 | — | — | 3,014,684 | 25,796,351 | 2,818,357 | 22,824,546 | 544,132 | 2,745,353 | |
| \$5 | | | | | | | | | | | | | | | |

Table 3.6—All Returns: Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued

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

| Size of adjusted gross income | Taxpayments—Continued | | | | | | | | | | | | Earned income credit, refundable portion | |
|---------------------------------|---|------------------|---------------------------------------|----------------|---|---------------|--|--------------|------------------------------------|----------------|-------------------|--------------|--|------------------|
| | Payment with request for extension of filing time | | Excess social security taxes withheld | | Credit for tax on certain gasoline, fuel, and oil | | Credit from regulated investment companies | | Overpayment of windfall profit tax | | 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 | | |
| (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | |
| All returns, total | 550,342 | 3,922,698 | 1,112,936 | 426,976 | 1,072,986 | 73,639 | 28,228 | 7,671 | 335,077 | 236,903 | 40,543 | 6,829 | 4,996,637 | 1,370,169 |
| No adjusted gross income | 12,702 | 48,490 | **2,883 | **2,602 | 105,198 | 12,973 | 72 | 40 | 9,998 | 9,857 | 864 | 60 | 63,126 | 8,100 |
| \$1 under \$1,000 | 3,107 | **777 | ** | ** | 15,483 | 1,050 | — | — | *398 | *661 | *1,422 | *469 | 208,431 | 13,299 |
| \$1,000 under \$2,000 | 1,458 | 531 | **22 | **44 | 18,262 | 991 | *1,043 | *18 | *1,813 | *330 | *2,307 | *202 | 398,591 | 59,129 |
| \$2,000 under \$3,000 | 5,067 | 2,539 | ** | ** | 30,038 | 2,393 | — | — | *1,275 | *782 | *9,491 | 2,151 | 553,329 | 126,971 |
| \$3,000 under \$4,000 | 8,991 | 3,551 | *10 | *3 | 15,694 | 957 | — | — | 4,652 | *2,299 | *1,288 | *68 | 564,096 | 180,573 |
| \$4,000 under \$5,000 | 4,961 | 1,718 | *84 | *79 | 22,117 | 1,109 | — | — | *2,558 | *2,281 | *1,582 | *243 | 633,412 | 246,145 |
| \$5,000 under \$6,000 | 4,322 | 3,916 | **98 | **170 | 36,531 | 2,717 | — | — | *4,419 | *452 | 8,024 | 1,099 | 816,335 | 327,516 |
| \$6,000 under \$7,000 | 8,012 | 3,188 | ** | ** | 27,381 | 1,968 | — | — | *1,777 | *1,693 | 8,207 | 1,822 | 729,047 | 239,575 |
| \$7,000 under \$8,000 | 9,003 | 6,267 | *1,396 | *673 | 34,624 | 1,717 | *402 | *32 | *6,740 | *3,194 | *2,574 | *179 | 599,362 | 127,398 |
| \$8,000 under \$9,000 | 11,292 | 8,492 | *116 | *61 | 25,224 | 1,612 | — | — | 10,489 | 5,261 | *2,810 | *37 | 283,300 | 35,454 |
| \$9,000 under \$10,000 | 7,318 | 5,162 | *1,935 | *2,545 | 23,695 | 1,555 | *1,308 | *77 | 9,009 | 4,394 | **230 | **5 | 94,608 | 6,007 |
| \$10,000 under \$11,000 | 11,700 | 7,851 | *645 | *316 | 34,453 | 2,312 | — | — | 7,423 | — | — | — | — | — |
| \$11,000 under \$12,000 | 6,329 | 4,716 | *588 | *533 | 42,442 | 2,396 | *442 | *42 | *3,765 | *898 | ** | ** | — | — |
| \$12,000 under \$13,000 | 9,549 | 4,524 | *208 | *152 | 37,692 | 2,172 | — | — | *3,065 | *3,237 | *398 | *168 | — | — |
| \$13,000 under \$14,000 | 9,847 | 5,769 | *2,589 | *4,682 | 31,721 | 2,036 | *402 | *63 | 3,951 | 7,035 | — | — | — | — |
| \$14,000 under \$15,000 | 12,221 | 12,781 | *66 | *5 | 31,633 | 1,854 | — | — | *4,219 | *1,312 | — | — | — | — |
| \$15,000 under \$16,000 | 7,281 | 8,071 | — | — | 26,303 | 1,250 | *1,560 | *48 | *5,662 | *2,081 | — | — | — | — |
| \$16,000 under \$17,000 | 11,816 | 18,290 | 5,110 | 867 | 17,653 | 769 | — | — | 7,565 | 5,029 | — | — | — | — |
| \$17,000 under \$18,000 | 13,126 | 11,162 | *3,806 | *4,966 | 30,468 | 1,878 | *1,469 | *37 | *2,949 | *1,111 | — | — | — | — |
| \$18,000 under \$19,000 | 3,901 | 3,319 | *3,642 | *119 | 27,767 | 1,919 | *1,672 | *10 | *4,699 | *2,207 | — | — | — | — |
| \$19,000 under \$20,000 | 12,465 | 17,482 | *1,095 | *103 | 20,159 | 1,569 | *2,284 | *65 | *2,937 | *2,021 | — | — | — | — |
| \$20,000 under \$25,000 | 49,302 | 64,404 | 40,638 | 7,355 | 124,701 | 6,326 | *3,873 | *550 | 22,647 | 16,544 | — | — | — | — |
| \$25,000 under \$30,000 | 39,864 | 66,773 | 160,448 | 22,369 | 79,807 | 4,547 | *1,597 | *209 | 28,070 | 15,976 | — | — | — | — |
| \$30,000 under \$40,000 | 69,546 | 147,220 | 422,727 | 105,006 | 111,353 | 6,010 | *772 | *22 | 43,767 | 19,940 | *634 | *53 | — | — |
| \$40,000 under \$50,000 | 48,057 | 144,891 | 184,314 | 66,220 | 36,982 | 2,346 | *1,481 | *123 | 30,450 | 14,914 | *173 | *8 | — | — |
| \$50,000 under \$75,000 | 79,230 | 405,640 | 165,125 | 89,993 | 40,362 | 3,687 | 4,181 | *507 | 43,721 | 26,881 | *332 | *29 | — | 26,981 |
| \$75,000 under \$100,000 | 36,150 | 318,555 | 49,139 | 39,710 | 10,328 | 1,265 | 1,862 | 903 | 20,862 | 15,397 | *35 | *4 | — | — |
| \$100,000 under \$200,000 | 39,685 | 694,256 | 47,949 | 48,014 | 10,679 | 1,207 | 2,605 | 1,484 | 30,211 | 26,397 | *129 | *20 | — | — |
| \$200,000 under \$500,000 | 15,459 | 749,016 | 15,137 | 23,748 | 3,280 | 724 | 912 | 1,147 | 12,528 | 20,524 | *36 | *4 | — | — |
| \$500,000 under \$1,000,000 | 2,789 | 410,557 | 2,338 | 4,750 | 618 | 166 | 167 | 1,379 | 2,410 | 6,747 | *7 | *208 | — | — |
| \$1,000,000 or more | 1,212 | 742,971 | 833 | 1,892 | 398 | 166 | 124 | 914 | 1,048 | 15,213 | — | — | — | — |
| Taxable returns, total | 493,512 | 3,873,706 | 1,103,908 | 421,961 | 662,532 | 37,355 | 26,655 | 7,578 | 305,576 | 218,233 | 9,228 | 3,010 | | |
| No adjusted gross income | 1,130 | 33,645 | **434 | **657 | 913 | 371 | ** | ** | 1,465 | 2,489 | — | — | — | — |
| \$1 under \$1,000 | — | — | ** | ** | **3 | **1 | — | — | — | — | — | — | — | — |
| \$1,000 under \$2,000 | *25 | *74 | **3 | **5 | ** | ** | — | — | *22 | *6 | — | — | — | — |
| \$2,000 under \$3,000 | *840 | *545 | ** | ** | — | — | — | — | *22 | *7 | — | — | — | — |
| \$3,000 under \$4,000 | 3,309 | 1,104 | ** | ** | *59 | *9 | — | — | *2,105 | *2,036 | *9 | () | — | — |
| \$4,000 under \$5,000 | 3,318 | 989 | — | — | *1,604 | *54 | — | — | *5 | () | — | — | — | — |
| \$5,000 under \$6,000 | *2,928 | *2,554 | *97 | *168 | *5,528 | *275 | — | — | *4,318 | *376 | *1,551 | *776 | — | — |
| \$6,000 under \$7,000 | 5,637 | 2,172 | — | — | 4,235 | 195 | — | — | *1,731 | *1,687 | *6,001 | *1,754 | — | — |
| \$7,000 under \$8,000 | 2,329 | 1,529 | — | — | 16,652 | 543 | **404 | **42 | *9,801 | *2,439 | — | — | — | — |
| \$8,000 under \$9,000 | 9,390 | 5,111 | *116 | *61 | 14,501 | 433 | — | — | *7,525 | *4,312 | — | — | — | — |
| \$9,000 under \$10,000 | 5,131 | 4,049 | *1,935 | *2,545 | 13,340 | 832 | *1,308 | *77 | 8,386 | 4,384 | *134 | *3 | — | — |
| \$10,000 under \$11,000 | 7,345 | 6,754 | *645 | *316 | 16,504 | 843 | — | — | *7,348 | *2,134 | — | — | — | — |
| \$11,000 under \$12,000 | 3,418 | 4,433 | *383 | *427 | 25,127 | 924 | — | — | *3,463 | *596 | — | — | — | — |
| \$12,000 under \$13,000 | 6,076 | 4,125 | *14 | *36 | 28,042 | 1,328 | — | — | *2,842 | *3,014 | *397 | *168 | — | — |
| \$13,000 under \$14,000 | 8,928 | 5,201 | *2,481 | *4,535 | 23,860 | 1,201 | *402 | *63 | *3,950 | *6,996 | — | — | — | — |
| \$14,000 under \$15,000 | 11,324 | 11,423 | *65 | *3 | 22,107 | 1,287 | — | — | *3,780 | *888 | — | — | — | — |
| \$15,000 under \$16,000 | 6,822 | 7,892 | — | — | 20,398 | 908 | *1,560 | *48 | *5,617 | *2,077 | — | — | — | — |
| \$16,000 under \$17,000 | 10,151 | 16,664 | *5,088 | *832 | 12,645 | 460 | — | — | 7,565 | 5,029 | — | — | — | — |
| \$17,000 under \$18,000 | 12,991 | 11,150 | *3,796 | *4,950 | 24,030 | 1,409 | *1,469 | *37 | *2,684 | *1,096 | — | — | — | — |
| \$18,000 under \$19,000 | 3,750 | 3,151 | *3,597 | *118 | 23,209 | 1,681 | *1,672 | *10 | *4,699 | *2,207 | — | — | — | — |
| \$19,000 under \$20,000 | 11,359 | 16,588 | *1,076 | *89 | 15,855 | 1,035 | *2,284 | *65 | *2,523 | *1,851 | — | — | — | — |
| \$20,000 under \$25,000 | 47,897 | 62,833 | 40,520 | 7,326 | 114,138 | 5,214 | *3,873 | *550 | 21,293 | 14,422 | — | — | — | — |
| \$25,000 under \$30,000 | 39,666 | 66,570 | 159,901 | 22,030 | 72,972 | 3,829 | *1,597 | *209 | 27,706 | 15,682 | — | — | — | — |
| \$30,000 under \$40,000 | 67,910 | 143,652 | 421,801 | 104,651 | 106,363 | 5,305 | *772 | *22 | 43,296 | 19,677 | *634 | *53 | — | — |
| \$40,000 under \$50,000 | 47,751 | 144,478 | 183,575 | 65,948 | 35,788 | 2,189 | *1,481 | *123 | 29,234 | 13,714 | — | — | — | — |
| \$50,000 under \$75,000 | 78,931 | 403,754 | 163,204 | 89,359 | 39,534 | 3,576 | 4,181 | *507 | 43,268 | 26,881 | *332 | *29 | — | — |
| \$75,000 under \$100,000 | 36,099 | 318,394 | 49,088 | 39,614 | 10,319 | 1,258 | 1,862 | 903 | 20,776 | 15,384 | *35 | *4 | — | — |
| \$100,000 under \$200,000 | 39,605 | 692,900 | 47,793 | 47,917 | 10,575 | 1,142 | 2,590 | 1,482 | 30,170 | 26,370 | **128 | ** | — | — |
| \$200,000 under \$500,000 | **19,452 | **1,901,972 | 15,125 | 23,732 | *4,231 | **1,053 | 909 | 1,145 | **15,982 | **42,480 | ** | ** | — | — |
| \$500,000 under \$1,000,000 | ** | ** | 2,338 | 4,750 | ** | ** | 167 | 1,379 | ** | ** | *7 | *208 | — | — |
| \$1,000,000 or more | ** | ** | 833 | 1,892 | ** | ** | 124 | 914 | ** | ** | — | — | — | — |
| Total nontaxable returns | 56,830 | 48,992 | 9,028 | 5,015 | 410,454 | 36,284 | 1,573 | 93 | 29,501 | 18,669 | 31,315 | 3,820 | 4,996,637 | 1,370,169 |
| All returns, summary: | | | | | | | | | | | | | | |
| Under \$5,000 | 36,286 | 57,605 | 2,999 | 2,728 | 206,792 | 19,471 | 1,115 | 57 | 20,694 | 16,209 | 16,954 | 3,193 | 2,420,985 | 634,218 |
| \$5,000 under \$10,000 | 39,947 | 27,025 | 3,549 | 3,545 | 147,455 | 9,570 | *1,710 | *109 | 32,434 | 14,994 | 21,844 | 3,142 | 2,575,652 | 735,951 |
| \$10,000 under \$15,000 | 44,246 | 35,640 | 4,096 | 5,688 | 177,941 | 10,770 | *844 | *105 | 22,423 | 14,618 | *399 | *168 | — | — |
| \$15,000 under \$20,000 | 48,569 | 58,324 | 13,653 | 6,055 | 122,350 | 7,384 | *6,985 | *161 | 23,812 | 12,449 | — | — | — | — |
| \$20,000 or more | 381,294 | 3,744,104 | 1,088,643 | 409,056 | 418,448 | 26,443 | 17,574 | 7,240 | 235,714 | 178,633 | 1,346 | 327 | — | — |

Footnote(s) at end of table.

Table 3.6—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 | Advance earned income credit payments | | Overpayment | | | | | | Tax due at time of filing | | | | | |
|-------------------------------|---------------------------------------|--------------|-------------------|-------------------|-------------------|-------------------|--------------------------------|------------------|---------------------------|-------------------|----------------------|-------------------|------------------------------|------------------|
| | Number of returns | Amount | Total | | Refunded | | Credited to 1981 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 |
| | | | | | | | | | | | | | | |
| (45) | (46) | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | |
| All returns, total | 29,900 | 5,447 | 69,868,451 | 43,458,344 | 68,232,903 | 46,680,072 | 2,174,098 | 2,778,272 | 21,755,516 | 32,843,576 | 18,438,317 | 28,241,947 | 9,188,313 | 4,601,629 |
| No adjusted gross income | *96 | *40 | 326,523 | 460,809 | 303,319 | 421,483 | 32,240 | 39,326 | 59,281 | 73,620 | 44,230 | 47,216 | 17,310 | 26,404 |
| \$1 under \$1,000 | *3,976 | *118 | 2,647,138 | 1,666,314 | 2,612,691 | 1,589,981 | 40,135 | 7,333 | 46,337 | 7,450 | 42,030 | 6,277 | 5,196 | 1,173 |
| \$1,000 under \$2,000 | — | — | 3,724,523 | 521,015 | 3,709,089 | 514,792 | 17,809 | 6,223 | 239,946 | 21,313 | 217,968 | 18,671 | 28,593 | 2,642 |
| \$2,000 under \$3,000 | *1,974 | *270 | 3,881,956 | 996,958 | 3,853,714 | 980,416 | 36,221 | 18,542 | 215,869 | 39,018 | 196,444 | 34,114 | 38,086 | 4,905 |
| \$3,000 under \$4,000 | — | — | 3,335,166 | 1,219,682 | 3,309,794 | 1,206,687 | 36,852 | 12,996 | 315,582 | 52,675 | 261,642 | 41,151 | 79,511 | 11,525 |
| \$4,000 under \$5,000 | *6,420 | *1,002 | 2,990,889 | 1,263,228 | 2,959,472 | 1,248,319 | 43,544 | 14,910 | 538,204 | 91,977 | 449,416 | 74,936 | 144,334 | 17,041 |
| \$5,000 under \$6,000 | *2,033 | *992 | 3,120,643 | 1,544,692 | 3,069,387 | 1,512,706 | 66,494 | 31,987 | 557,631 | 113,126 | 434,253 | 82,045 | 194,844 | 31,080 |
| \$6,000 under \$7,000 | *2,391 | *738 | 2,997,885 | 1,489,883 | 2,955,081 | 1,470,032 | 57,798 | 19,851 | 643,852 | 163,756 | 522,567 | 128,089 | 221,569 | 35,667 |
| \$7,000 under \$8,000 | *3,303 | *335 | 3,059,865 | 1,493,582 | 2,979,832 | 1,463,749 | 104,025 | 29,833 | 654,815 | 214,827 | 533,215 | 163,950 | 236,027 | 50,877 |
| \$8,000 under \$9,000 | *5,661 | *775 | 2,833,162 | 1,352,551 | 2,779,448 | 1,327,405 | 79,408 | 25,147 | 683,130 | 240,563 | 547,530 | 177,919 | 262,926 | 62,644 |
| \$9,000 under \$10,000 | *1,225 | *120 | 2,696,029 | 1,296,844 | 2,641,398 | 1,270,451 | 75,597 | 26,392 | 685,274 | 283,387 | 555,246 | 214,067 | 259,378 | 69,319 |
| \$10,000 under \$11,000 | — | — | 2,508,468 | 1,212,671 | 2,454,602 | 1,184,982 | 69,312 | 27,689 | 679,075 | 291,342 | 542,768 | 220,046 | 271,545 | 71,296 |
| \$11,000 under \$12,000 | — | — | 2,262,673 | 1,178,424 | 2,212,035 | 1,153,925 | 24,499 | 63,409 | 650,481 | 354,656 | 524,449 | 240,218 | 250,209 | 94,438 |
| \$12,000 under \$13,000 | *218 | *4 | 2,261,126 | 1,233,168 | 2,208,227 | 1,207,856 | 66,739 | 25,332 | 628,551 | 329,271 | 496,699 | 250,825 | 271,267 | 78,445 |
| \$13,000 under \$14,000 | — | — | 2,092,125 | 1,276,188 | 2,037,066 | 1,245,234 | 70,955 | 30,954 | 637,393 | 364,814 | 528,472 | 273,811 | 269,827 | 91,003 |
| \$14,000 under \$15,000 | — | — | 1,911,682 | 1,238,830 | 1,864,057 | 1,207,881 | 60,205 | 30,949 | 609,870 | 351,126 | 480,901 | 265,381 | 288,744 | 85,746 |
| \$15,000 under \$16,000 | — | — | 1,817,258 | 1,248,932 | 1,771,117 | 1,212,166 | 59,071 | 36,766 | 588,669 | 358,382 | 477,962 | 282,191 | 293,196 | 76,191 |
| \$16,000 under \$17,000 | — | — | 1,680,916 | 1,222,221 | 1,646,690 | 1,188,246 | 50,349 | 33,974 | 563,084 | 351,348 | 466,973 | 276,438 | 273,828 | 74,910 |
| \$17,000 under \$18,000 | *1,748 | *773 | 1,651,742 | 1,236,728 | 1,621,093 | 1,209,966 | 42,931 | 26,763 | 545,817 | 357,637 | 459,055 | 247,443 | 271,664 | 71,664 |
| \$18,000 under \$19,000 | — | — | 1,624,667 | 1,235,783 | 1,579,711 | 1,206,999 | 53,824 | 28,784 | 525,615 | 404,679 | 433,317 | 320,692 | 258,702 | 83,987 |
| \$19,000 under \$20,000 | — | — | 1,537,238 | 1,496,184 | 1,496,184 | 1,285,558 | 52,880 | 47,720 | 553,113 | 433,999 | 443,714 | 320,772 | 281,218 | 113,227 |
| \$20,000 under \$25,000 | *385 | *172 | 6,631,252 | 5,294,825 | 6,473,735 | 6,103,878 | 206,667 | 190,947 | 2,517,636 | 2,151,596 | 2,112,593 | 1,705,593 | 1,148,200 | 446,003 |
| \$25,000 under \$30,000 | *46 | () | 4,697,197 | 5,150,553 | 4,591,620 | 4,997,376 | 158,399 | 153,177 | 2,081,448 | 2,018,907 | 1,780,549 | 1,638,521 | 1,034,578 | 380,386 |
| \$30,000 under \$40,000 | *194 | *4 | 4,906,584 | 5,348,547 | 4,739,976 | 6,069,226 | 219,400 | 279,321 | 3,033,823 | 4,015,471 | 2,667,294 | 3,328,207 | 1,524,694 | 687,264 |
| \$40,000 under \$50,000 | — | — | 1,559,092 | 2,602,461 | 1,462,216 | 2,400,716 | 125,693 | 201,746 | 1,491,797 | 2,804,884 | 1,359,701 | 2,473,105 | 629,314 | 331,779 |
| \$50,000 under \$75,000 | *128 | *23 | 780,620 | 2,081,104 | 668,386 | 1,743,141 | 150,043 | 337,963 | 1,247,072 | 4,619,736 | 1,149,894 | 4,067,326 | 445,133 | 552,410 |
| \$75,000 under \$100,000 | *102 | *79 | 171,141 | 867,923 | 133,285 | 647,831 | 55,343 | 220,902 | 2,562,812 | 363,371 | 337,203 | 2,306,190 | 113,211 | 256,622 |
| \$100,000 under \$200,000 | — | — | 127,190 | 1,054,584 | 82,659 | 672,505 | 57,504 | 382,079 | 315,498 | 4,442,197 | 293,950 | 4,042,093 | 80,784 | 400,105 |
| \$200,000 under \$500,000 | — | — | 28,613 | 524,327 | 15,052 | 256,975 | 17,440 | 267,353 | 71,535 | 2,758,967 | 67,218 | 2,540,947 | 15,976 | 218,020 |
| \$500,000 under \$1,000,000 | — | — | 3,714 | 159,113 | 1,512 | 62,973 | 2,720 | 96,140 | 8,726 | 1,071,701 | 8,210 | 995,318 | 2,032 | 76,383 |
| \$1,000,000 or more | — | — | 1,374 | 151,126 | 455 | 47,641 | 1,099 | 103,485 | 3,021 | 1,518,340 | 2,854 | 1,419,867 | 638 | 98,472 |
| Taxable returns, total | 13,167 | 2,228 | 53,041,551 | 42,594,370 | 51,630,897 | 40,035,474 | 1,839,163 | 2,558,896 | 20,820,751 | 32,480,182 | 17,643,766 | 27,963,790 | 8,951,080 | 4,516,392 |
| No adjusted gross income | — | — | 3,250 | 53,989 | 2,485 | 45,517 | 1,130 | 8,472 | 4,875 | 43,400 | 3,817 | 29,534 | **1,643 | **13,930 |
| \$1 under \$1,000 | — | — | *311 | *2,231 | *302 | *2,197 | *9 | *34 | *1,832 | *1,622 | *1,831 | *1,558 | — | — |
| \$1,000 under \$2,000 | — | — | *4,095 | *2,875 | *4,071 | *2,813 | *47 | *62 | 125,005 | 8,683 | 112,913 | 7,501 | 13,768 | 1,182 |
| \$2,000 under \$3,000 | — | — | 34,687 | 5,802 | 22,284 | 4,024 | 14,212 | 1,778 | 103,197 | 19,276 | 97,894 | 17,657 | 16,046 | 1,620 |
| \$3,000 under \$4,000 | — | — | 1,667,392 | 535,919 | 1,660,959 | 534,675 | 8,424 | 1,243 | 238,523 | 33,837 | 196,633 | 27,772 | 59,709 | 6,065 |
| \$4,000 under \$5,000 | *2,155 | *82 | 2,045,638 | 684,783 | 2,028,485 | 681,178 | 18,026 | 3,606 | 473,313 | 76,900 | 393,818 | 62,976 | 133,422 | 13,925 |
| \$5,000 under \$6,000 | — | — | 2,041,288 | 729,849 | 2,008,872 | 719,675 | 36,600 | 10,175 | 506,445 | 100,740 | 390,031 | 71,609 | 182,388 | 29,130 |
| \$6,000 under \$7,000 | — | — | 2,053,402 | 748,979 | 2,025,573 | 742,871 | 31,840 | 6,107 | 575,310 | 148,943 | 465,862 | 117,816 | 193,160 | 31,127 |
| \$7,000 under \$8,000 | *1,523 | *200 | 2,354,938 | 935,558 | 2,291,521 | 914,927 | 78,651 | 20,631 | 578,678 | 190,385 | 466,968 | 143,672 | 215,667 | 46,713 |
| \$8,000 under \$9,000 | *5,661 | *775 | 2,457,918 | 1,058,301 | 2,409,396 | 1,041,928 | 63,595 | 16,372 | 630,647 | 220,713 | 506,473 | 164,074 | 242,818 | 56,639 |
| \$9,000 under \$10,000 | *1,225 | *120 | 2,542,568 | 1,167,377 | 2,493,614 | 1,148,541 | 61,839 | 18,836 | 653,962 | 267,418 | 533,170 | 204,570 | 242,769 | 62,847 |
| \$10,000 under \$11,000 | — | — | 2,420,755 | 1,124,710 | 2,379,552 | 1,104,254 | 54,685 | 20,628 | 651,628 | 275,949 | 518,827 | 207,565 | 262,091 | 68,383 |
| \$11,000 under \$12,000 | — | — | 2,212,238 | 1,106,520 | 2,165,198 | 1,086,012 | 58,550 | 20,508 | 630,625 | 319,977 | 508,087 | 228,565 | 245,709 | 91,413 |
| \$12,000 under \$13,000 | — | — | 2,217,480 | 1,176,910 | 2,167,749 | 1,156,329 | 60,939 | 20,580 | 613,558 | 319,718 | 484,962 | 243,742 | 266,782 | 75,876 |
| \$13,000 under \$14,000 | — | — | 2,056,973 | 1,227,475 | 2,004,534 | 1,201,877 | 66,991 | 25,598 | 621,643 | 353,295 | 514,609 | 264,084 | 266,850 | 89,211 |
| \$14,000 under \$15,000 | — | — | 1,878,552 | 1,180,446 | 1,834,288 | 1,152,808 | 56,737 | 27,638 | 593,970 | 337,124 | 466,040 | 253,449 | 285,735 | 83,675 |
| \$15,000 under \$16,000 | — | — | 1,797,838 | 1,188,908 | 1,755,042 | 1,156,346 | 54,706 | 32,562 | 577,024 | 347,126 | 469,779 | 277,877 | 286,890 | 69,249 |
| \$16,000 under \$17,000 | — | — | 1,660,409 | 1,176,036 | 1,627,782 | 1,148,842 | 46,207 | 27,194 | 551,707 | 339,240 | 455,565 | 265,377 | 270,195 | 73,883 |
| \$17,000 under \$18,000 | *1,748 | *773 | 1,637,932 | 1,197,629 | 1,609,042 | 1,175,093 | 40,351 | 22,536 | 534,500 | 344,789 | 448,309 | 273,492 | 246,103 | 71,897 |
| \$18,000 under \$19,000 | — | — | 1,611,734 | 1,210,228 | 1,567,399 | 1,182,258 | 51,972 | 27,970 | 517,152 | 397,813 | 427,020 | 317,633 | 256,438 | 81,650 |
| \$19,000 under \$20,000 | — | — | 1,524,031 | 1,308,366 | 1,485,402 | 1,262,596 | 50,436 | 45,770 | 546,640 | 427,130 | 437,784 | 314,363 | 280,240 | 112,767 |
| \$20,000 under \$25,000 | *385 | *172 | 6,593,289 | 5,151,599 | 6,439,128 | 5,971,519 | 201,872 | 180,080 | 2,496,851 | 2,127,568 | 2,094,570 | 1,687,042 | 1,143,559 | 440,526 |
| \$25,000 under \$30,000 | *46 | () | 4,682,404 | 5,095,086 | 4,578,211 | 4,948,854 | 155,601 | 146,232 | 2,074,198 | 2,006,899 | 1,774,811 | 1,628,541 | 1,030,778 | 378,538 |
| \$30,000 under \$40,000 | *194 | *4 | 4,887,581 | 5,238,272 | 4,721,264 | 5,960,116 | 218,512 | 278,156 | 3,023,599 | 4,000,705 | 2,658,691 | 3,315,868 | 1,522,066 | 684,837 |
| \$40,000 under \$50,000 | | | | | | | | | | | | | | |

Table 4.1—Selected Sources of Income and Tax Items, by State

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

| State | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Business and profession net profit less loss | | Farm net profit less loss | | Partnership net profit less loss | | Sales of capital assets net gain less loss | |
|-----------------------------------|-------------------|------------------------------------|--------------------|----------------------|--|-------------------|---------------------------|-------------------|----------------------------------|------------------|--|-------------------|
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | | | | | | | | | | | | |
| United States, total | 93,902,469 | 1,613,731,497 | 83,802,109 | 1,349,842,802 | 8,881,119 | 55,129,154 | 2,608,430 | -1,792,466 | 3,154,658 | 9,428,596 | 8,929,474 | 29,659,600 |
| Alabama | 1,397,132 | 21,478,922 | 1,275,193 | 18,706,044 | 120,184 | 647,401 | 52,084 | -152,742 | 33,296 | 157,011 | 83,124 | 297,723 |
| Alaska | 183,214 | 4,096,935 | 172,461 | 3,745,128 | 32,933 | 116,633 | 1,536 | -11,657 | 11,553 | -792 | 16,854 | 56,535 |
| Arizona | 1,113,274 | 18,297,827 | 973,445 | 14,897,962 | 117,410 | 524,636 | 13,209 | -79,891 | 42,681 | -55,846 | 141,345 | 449,342 |
| Arkansas | 812,491 | 11,272,836 | 714,128 | 9,427,699 | 92,293 | 466,680 | 56,625 | -107,364 | 21,469 | 83,359 | 86,470 | 138,490 |
| California | 10,347,246 | 189,584,745 | 9,166,083 | 157,887,615 | 1,173,807 | 7,536,379 | 103,448 | -299,106 | 521,699 | 631,182 | 1,174,056 | 4,688,704 |
| Colorado | 1,296,849 | 22,812,045 | 1,188,505 | 19,462,610 | 166,391 | 920,017 | 35,753 | -102,608 | 65,203 | -98,727 | 150,428 | 753,660 |
| Connecticut | 1,438,316 | 27,956,852 | 1,259,436 | 23,129,105 | 116,442 | 949,910 | 2,424 | -947 | 45,252 | 184,862 | 158,208 | 555,382 |
| Delaware | 253,759 | 4,627,551 | 227,672 | 3,840,023 | 17,537 | 97,415 | 3,259 | 4,266 | 6,198 | 30,705 | 22,844 | 58,666 |
| District of Columbia | 307,630 | 5,583,948 | 273,844 | 4,358,777 | 20,197 | 127,602 | 476 | -2,259 | 7,557 | 161,335 | 20,623 | 107,321 |
| Florida | 4,158,577 | 67,126,444 | 3,449,713 | 49,234,491 | 400,573 | 2,596,590 | 33,806 | -115,309 | 128,889 | 211,623 | 476,877 | 2,046,574 |
| Georgia | 2,130,647 | 33,037,292 | 1,981,589 | 29,041,375 | 178,130 | 1,129,567 | 40,828 | -274,721 | 65,657 | 175,595 | 157,852 | 563,899 |
| Hawaii | 424,177 | 7,320,740 | 383,552 | 6,057,051 | 45,100 | 246,496 | 4,316 | 10,898 | 28,867 | 33,865 | 47,602 | 141,725 |
| Idaho | 358,915 | 5,461,728 | 306,821 | 4,409,018 | 52,461 | 211,433 | 28,573 | -2,738 | 18,066 | 67,218 | 56,052 | 183,169 |
| Illinois | 4,833,700 | 90,054,783 | 4,334,601 | 76,153,036 | 402,578 | 2,716,323 | 99,139 | 202,534 | 160,297 | 368,306 | 416,835 | 1,297,140 |
| Indiana | 2,202,492 | 37,209,694 | 2,002,858 | 32,195,031 | 204,820 | 1,128,594 | 89,912 | 45,095 | 49,506 | 232,371 | 178,599 | 379,420 |
| Iowa | 1,189,316 | 19,847,193 | 978,382 | 14,764,321 | 140,298 | 785,786 | 154,056 | 695,224 | 44,257 | 110,032 | 212,893 | 482,636 |
| Kansas | 995,792 | 16,982,757 | 875,876 | 13,540,408 | 123,460 | 724,218 | 103,487 | 151,161 | 42,373 | 105,163 | 140,500 | 434,892 |
| Kentucky | 1,305,719 | 19,889,309 | 1,154,884 | 16,967,273 | 131,332 | 646,522 | 125,953 | -30,851 | 39,785 | 182,815 | 119,068 | 387,408 |
| Louisiana | 1,575,442 | 26,504,653 | 1,428,259 | 22,284,132 | 137,611 | 944,021 | 38,146 | -194,057 | 36,217 | 345,513 | 81,722 | 417,201 |
| Maine | 460,932 | 6,361,432 | 409,179 | 5,255,393 | 56,431 | 269,752 | 6,004 | -12,236 | 7,384 | 12,264 | 38,256 | 86,790 |
| Maryland | 1,875,660 | 34,499,721 | 1,696,254 | 28,875,598 | 141,649 | 925,680 | 21,113 | -103,337 | 53,747 | 359,660 | 155,842 | 459,707 |
| Massachusetts | 2,539,270 | 43,123,948 | 2,303,273 | 36,234,302 | 201,851 | 1,478,952 | 3,364 | 3,517 | 72,760 | 290,380 | 221,037 | 652,852 |
| Michigan | 3,665,336 | 66,797,050 | 3,309,919 | 57,378,970 | 281,426 | 1,840,308 | 83,856 | -43,172 | 117,052 | 533,499 | 289,835 | 667,745 |
| Minnesota | 1,738,205 | 29,683,060 | 1,490,237 | 24,620,282 | 190,992 | 1,030,352 | 107,356 | 163,824 | 60,301 | 143,977 | 252,134 | 559,573 |
| Mississippi | 860,654 | 11,988,888 | 793,180 | 10,217,201 | 77,456 | 448,122 | 31,164 | -114,902 | 25,486 | 273,915 | 39,702 | 147,777 |
| Missouri | 1,976,184 | 32,188,452 | 1,711,066 | 26,369,401 | 204,774 | 1,112,992 | 158,776 | -174,932 | 68,476 | 248,479 | 247,577 | 616,216 |
| Montana | 331,423 | 4,998,061 | 274,013 | 3,796,263 | 48,159 | 215,118 | 22,961 | 6,802 | 16,975 | 33,321 | 47,220 | 158,157 |
| Nebraska | 661,985 | 10,473,626 | 561,378 | 8,223,158 | 80,277 | 446,213 | 79,895 | 294,994 | 29,293 | 52,455 | 103,412 | 273,893 |
| Nevada | 393,931 | 6,786,431 | 362,760 | 5,860,428 | 39,084 | 209,385 | 3,672 | -47,923 | 13,300 | -45,894 | 39,194 | 215,281 |
| New Hampshire | 412,482 | 6,751,857 | 374,776 | 5,685,255 | 42,546 | 253,250 | 813 | -3,575 | 8,203 | 29,397 | 31,032 | 121,671 |
| New Jersey | 3,354,753 | 62,909,704 | 3,051,543 | 53,804,835 | 218,520 | 2,104,766 | 6,604 | -19,263 | 77,670 | 308,095 | 263,002 | 790,918 |
| New Mexico | 518,221 | 7,764,293 | 460,602 | 6,544,807 | 55,038 | 246,658 | 16,298 | -51,763 | 20,640 | 47,558 | 47,089 | 177,808 |
| New York | 7,157,005 | 129,526,287 | 6,385,946 | 106,648,298 | 542,672 | 4,215,261 | 41,161 | 26,387 | 211,548 | 496,241 | 631,841 | 2,393,594 |
| North Carolina | 2,339,466 | 34,490,419 | 2,159,690 | 29,705,838 | 199,065 | 1,107,087 | 73,421 | -11,482 | 50,973 | 246,563 | 151,110 | 512,762 |
| North Dakota | 270,773 | 3,979,672 | 218,353 | 2,958,614 | 31,594 | 150,020 | 41,531 | 69,061 | 12,815 | 36,984 | 45,843 | 123,847 |
| Ohio | 4,481,348 | 78,444,637 | 4,018,882 | 65,690,127 | 360,817 | 2,191,450 | 81,575 | 85,051 | 109,935 | 203,320 | 304,352 | 797,968 |
| Oklahoma | 1,186,369 | 19,966,388 | 1,040,851 | 16,296,675 | 164,225 | 893,247 | 79,722 | -358,748 | 38,008 | 10,504 | 109,017 | 476,344 |
| Oregon | 1,128,676 | 18,534,535 | 983,713 | 14,978,697 | 142,513 | 803,065 | 41,160 | -113,464 | 51,328 | 237,934 | 157,230 | 529,891 |
| Pennsylvania | 4,844,637 | 81,173,150 | 4,312,589 | 68,556,847 | 386,496 | 2,700,277 | 60,757 | -101,821 | 129,337 | 171,906 | 386,648 | 783,604 |
| Rhode Island | 406,989 | 6,396,560 | 371,893 | 5,331,535 | 29,984 | 234,678 | 106 | -955 | 8,652 | 4,713 | 28,359 | 89,116 |
| South Carolina | 1,183,782 | 17,339,729 | 1,113,004 | 15,522,370 | 93,054 | 501,503 | 26,805 | -29,641 | 28,147 | 94,017 | 61,895 | 193,408 |
| South Dakota | 277,939 | 3,732,619 | 220,127 | 2,675,731 | 37,172 | 171,319 | 49,068 | 107,721 | 14,102 | 39,419 | 83,221 | 145,075 |
| Tennessee | 1,761,757 | 26,596,829 | 1,607,872 | 23,029,680 | 163,031 | 934,926 | 105,188 | -184,772 | 47,058 | 206,058 | 126,380 | 372,939 |
| Texas | 5,844,986 | 103,953,686 | 5,329,085 | 87,617,672 | 662,601 | 3,958,474 | 254,850 | -1,117,121 | 215,837 | 652,711 | 520,018 | 2,626,009 |
| Utah | 539,149 | 8,749,569 | 493,341 | 7,521,385 | 68,482 | 313,453 | 15,698 | -12,963 | 38,462 | 14,484 | 60,258 | 223,372 |
| Vermont | 210,066 | 3,041,963 | 187,283 | 2,484,054 | 26,216 | 141,378 | 5,312 | 6,733 | 4,557 | 24,030 | 21,443 | 60,125 |
| Virginia | 2,227,154 | 38,794,066 | 2,032,075 | 33,255,994 | 181,931 | 943,943 | 45,576 | -64,716 | 73,085 | 300,848 | 197,918 | 478,087 |
| Washington | 1,789,302 | 32,732,130 | 1,570,171 | 26,845,321 | 203,428 | 1,247,226 | 35,679 | 20,383 | 91,448 | 300,775 | 221,754 | 691,727 |
| West Virginia | 674,367 | 10,895,660 | 614,963 | 9,470,507 | 54,840 | 326,639 | 13,250 | -28,380 | 15,681 | 53,113 | 38,432 | 80,899 |
| Wisconsin | 1,968,908 | 32,756,618 | 1,766,114 | 27,620,072 | 179,315 | 919,000 | 97,878 | 321,382 | 56,497 | 289,844 | 218,377 | 471,688 |
| Wyoming | 210,414 | 3,949,099 | 190,311 | 3,273,409 | 27,531 | 182,061 | 9,983 | -31,913 | 8,589 | 27,954 | 29,661 | 136,174 |
| Puerto Rico | 43,374 | 488,280 | 35,239 | 415,136 | *422 | *1,053 | - | - | *89 | *1,214 | *289 | 8,586 |
| U.S. citizens abroad ¹ | 243,244 | 6,716,822 | 205,145 | 6,997,842 | 14,169 | 95,125 | 1,004 | -6,153 | 8,401 | -24,831 | 45,988 | 108,412 |

Footnote(s) at end of table.

Table 4.1—Selected Sources of Income and Tax Items, by State—Continued

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

| State | Sales of property other than capital assets; net gain less loss | | Domestic and foreign dividends received | | | | Interest received | | Rent net income less loss | | Royalty net income less loss | |
|---|---|---------------|---|-------------------|--------------------------|-------------------|-------------------|--------------------|---------------------------|----------------|------------------------------|------------------|
| | Number of returns | Amount | 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 | | | | | | |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| United States, total | 1,094,657 | 76,285 | 14,567,903 | 40,375,626 | 10,738,982 | 38,761,253 | 49,019,575 | 102,009,444 | 7,463,817 | 200,397 | 744,315 | 3,904,984 |
| Alabama | 13,246 | -7,728 | 136,983 | 388,756 | 102,427 | 372,347 | 573,882 | 1,097,478 | 76,101 | 21,323 | 9,211 | 53,641 |
| Alaska | 5,559 | -6,337 | 23,549 | 29,702 | 15,261 | 27,414 | 89,501 | 119,740 | 20,615 | -52,839 | 641 | 1,414 |
| Arizona | 12,524 | 4,771 | 189,652 | 562,492 | 144,974 | 539,942 | 577,433 | 1,403,105 | 80,117 | -21,367 | 10,927 | 29,797 |
| Arkansas | 12,591 | 11,344 | 62,437 | 174,768 | 44,978 | 167,561 | 335,026 | 794,325 | 57,010 | 91,448 | 12,902 | 26,716 |
| California | 98,235 | -97,660 | 1,636,329 | 4,673,817 | 1,218,122 | 4,488,576 | 5,361,048 | 13,581,435 | 1,034,026 | -1,691,932 | 77,990 | 373,290 |
| Colorado | 20,935 | 1,143 | 191,394 | 518,904 | 134,504 | 499,237 | 684,679 | 1,092,395 | 111,952 | -84,336 | 8,600 | 70,042 |
| Connecticut | 2,542 | -4,998 | 333,882 | 1,057,654 | 254,014 | 1,022,336 | 918,444 | 1,891,189 | 127,550 | -177,140 | 3,268 | 1,048 |
| Delaware | 1,545 | 1,708 | 53,525 | 201,087 | 39,603 | 194,727 | 131,163 | 223,452 | 11,521 | 10,796 | 1,348 | 816 |
| District of Columbia | 992 | -1,029 | 42,401 | 239,055 | 33,487 | 235,235 | 114,916 | 237,964 | 20,388 | -33,987 | 1,118 | 3,343 |
| Florida | 40,977 | -16,000 | 738,525 | 2,963,444 | 608,876 | 2,873,240 | 2,003,155 | 6,516,147 | 259,546 | -147,864 | 17,677 | 81,468 |
| Georgia | 14,563 | 10,738 | 226,463 | 646,359 | 158,587 | 622,736 | 808,519 | 1,620,878 | 132,925 | -39,572 | 4,234 | 16,734 |
| Hawaii | 3,049 | 2,445 | 79,263 | 136,826 | 56,066 | 128,265 | 282,316 | 460,316 | 36,546 | -40,791 | 1,430 | 7,534 |
| Idaho | 13,352 | 9,435 | 48,095 | 91,919 | 35,103 | 86,875 | 198,317 | 445,650 | 34,623 | 9,790 | 904 | 4,842 |
| Illinois | 58,920 | -34,554 | 879,175 | 2,294,919 | 631,602 | 2,198,573 | 2,793,833 | 5,805,307 | 451,447 | 124,011 | 28,282 | 78,600 |
| Indiana | 22,682 | 24,686 | 320,958 | 724,859 | 229,130 | 691,068 | 1,133,701 | 1,818,963 | 147,072 | 196,432 | 14,270 | 49,832 |
| Iowa | 49,445 | 45,270 | 196,516 | 337,167 | 136,628 | 318,359 | 771,331 | 1,745,707 | 143,622 | 470,369 | 3,135 | 3,307 |
| Kansas | 29,849 | 58,864 | 148,011 | 322,253 | 103,729 | 307,179 | 544,103 | 1,157,878 | 132,234 | 206,461 | 27,439 | 22,439 |
| Kentucky | 24,786 | 20,652 | 147,966 | 405,762 | 110,196 | 389,027 | 584,650 | 967,083 | 100,513 | 62,166 | 16,818 | 33,035 |
| Louisiana | 10,740 | 37,898 | 159,157 | 432,124 | 109,067 | 414,185 | 614,316 | 1,286,695 | 140,523 | 320,581 | 44,088 | 410,232 |
| Maine | 3,315 | 3,400 | 67,102 | 174,555 | 49,467 | 167,377 | 232,890 | 411,360 | 27,497 | -21,842 | 1,324 | 983 |
| Maryland | 11,980 | 7,690 | 340,840 | 814,467 | 265,708 | 775,514 | 989,326 | 1,968,911 | 129,196 | -40,695 | 4,907 | 43,293 |
| Massachusetts | 6,421 | -45,774 | 427,928 | 1,426,629 | 330,003 | 1,379,080 | 1,629,984 | 2,560,056 | 215,836 | -177,140 | 5,534 | 3,011 |
| Michigan | 24,384 | 8,485 | 575,304 | 1,348,967 | 410,989 | 1,279,353 | 2,062,482 | 3,723,463 | 278,853 | -25,607 | 18,544 | 43,816 |
| Minnesota | 37,505 | 25,860 | 310,142 | 679,530 | 223,904 | 646,879 | 1,075,303 | 1,827,940 | 148,143 | 215,682 | 6,133 | 12,806 |
| Mississippi | 6,021 | 9,368 | 67,840 | 203,641 | 44,590 | 196,817 | 271,828 | 537,770 | 48,118 | 71,391 | 15,993 | 87,203 |
| Missouri | 50,770 | 50,644 | 300,921 | 815,092 | 220,209 | 781,409 | 1,148,628 | 2,459,622 | 158,120 | 201,794 | 4,179 | 25,715 |
| Montana | 12,752 | 2,032 | 51,000 | 100,095 | 35,656 | 94,731 | 200,431 | 459,795 | 45,992 | 109,362 | 6,263 | 24,160 |
| Nebraska | 38,324 | 42,835 | 100,334 | 215,900 | 67,080 | 206,373 | 407,650 | 786,386 | 75,202 | 173,906 | 8,962 | 54,318 |
| Nevada | 3,539 | -2,941 | 40,296 | 165,442 | 29,583 | 161,120 | 157,901 | 408,333 | 27,375 | -40,921 | 1,872 | 17,831 |
| New Hampshire | 1,972 | -1,462 | 62,479 | 222,235 | 42,107 | 215,455 | 243,013 | 401,403 | 24,806 | -31,260 | † | † |
| New Jersey | 6,864 | -2,062 | 658,833 | 1,637,492 | 502,461 | 1,562,468 | 1,905,862 | 3,556,777 | 255,163 | -174,575 | 7,904 | 6,339 |
| New Mexico | 7,848 | 13,423 | 57,864 | 137,263 | 43,124 | 130,064 | 218,835 | 436,285 | 44,769 | 29,993 | 7,971 | 52,546 |
| New York | 25,835 | -90,549 | 1,315,833 | 4,893,541 | 1,029,271 | 4,741,378 | 4,235,835 | 9,382,393 | 493,193 | -310,151 | 22,914 | -5,436 |
| North Carolina | 8,433 | 8,208 | 294,344 | 724,980 | 229,684 | 693,353 | 958,774 | 1,600,770 | 136,046 | 231,947 | 3,315 | 4,425 |
| North Dakota | 13,356 | 14,222 | 37,477 | 52,014 | 22,476 | 48,492 | 174,867 | 409,702 | 54,648 | 205,828 | 4,595 | 19,061 |
| Ohio | 37,322 | -14,576 | 749,517 | 1,611,795 | 519,684 | 1,535,528 | 2,496,995 | 4,614,305 | 321,781 | 20,276 | 29,196 | 91,054 |
| Oklahoma | 25,740 | 45,805 | 137,523 | 380,893 | 89,931 | 366,259 | 491,078 | 1,169,483 | 120,850 | 224,507 | 67,494 | 507,672 |
| Oregon | 31,690 | 54,984 | 164,083 | 424,658 | 101,899 | 408,406 | 625,181 | 1,353,293 | 119,118 | -102,548 | 6,051 | 13,353 |
| Pennsylvania | 23,513 | -2,256 | 851,571 | 2,176,891 | 629,795 | 2,083,499 | 2,768,643 | 4,887,252 | 253,587 | -72,519 | 12,726 | 17,321 |
| Rhode Island | 1,022 | -208 | 66,112 | 172,121 | 44,210 | 164,845 | 219,991 | 413,308 | 37,731 | -11,912 | 908 | 1,141 |
| South Carolina | 4,024 | -18,028 | 110,035 | 214,071 | 77,311 | 202,397 | 441,436 | 623,357 | 63,515 | 23,889 | 2,328 | 8,113 |
| South Dakota | 19,216 | 16,022 | 41,270 | 70,998 | 29,233 | 67,139 | 162,040 | 421,972 | 44,485 | 116,414 | 335 | 1,825 |
| Tennessee | 18,884 | 18,842 | 203,467 | 481,825 | 144,586 | 482,849 | 724,973 | 1,452,871 | 111,202 | 73,444 | 12,457 | 42,289 |
| Texas | 127,076 | -104,611 | 679,477 | 2,049,536 | 490,356 | 1,968,682 | 2,315,690 | 5,815,523 | 474,974 | 485,534 | 146,935 | 1,203,024 |
| Utah | 4,575 | -3,206 | 66,262 | 147,487 | 45,945 | 140,268 | 271,964 | 395,179 | 47,998 | -30,615 | 3,553 | 13,142 |
| Vermont | 3,322 | 54 | 36,938 | 108,280 | 27,856 | 104,312 | 122,296 | 186,120 | 17,502 | 4,251 | 633 | 1,910 |
| Virginia | 15,773 | 12,480 | 375,604 | 899,428 | 271,511 | 859,914 | 1,084,405 | 1,884,505 | 161,982 | -112,190 | 9,133 | 24,125 |
| Washington | 29,788 | -57,790 | 268,181 | 661,840 | 185,599 | 633,728 | 1,014,737 | 2,307,432 | 154,382 | -118,238 | 12,491 | 42,289 |
| West Virginia | 4,498 | 3,366 | 87,374 | 209,159 | 65,974 | 199,467 | 334,538 | 547,266 | 45,357 | 54,954 | 12,365 | 10,006 |
| Wisconsin | 43,506 | 16,636 | 299,624 | 580,498 | 216,428 | 546,597 | 1,232,469 | 2,023,467 | 140,577 | 65,305 | 7,923 | 33,576 |
| Wyoming | 4,734 | 1,914 | 30,246 | 91,869 | 20,823 | 88,716 | 115,473 | 243,027 | 24,777 | 22,443 | 5,145 | 34,654 |
| Puerto Rico | — | — | 503 | 5,424 | 502 | 5,333 | 5,456 | 6,687 | 861 | 335 | † | † |
| U.S. citizens abroad ¹ | 4,123 | 809 | 77,298 | 275,344 | 64,681 | 266,446 | 158,268 | 497,526 | 41,830 | -76,198 | 5,369 | 16,719 |

Footnote(s) at end of table.

Table 4.1—Selected Sources of Income and Tax Items, by State—Continued

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

| State | Estate or trust net income less loss | | Pensions and annuities in adjusted gross income | | Small Business Corporation net profit less loss | | State income tax refunds | | Unemployment compensation | | | |
|---|--------------------------------------|------------------|---|-------------------|---|----------------|--------------------------|------------------|---------------------------|-------------------|--------------------------|------------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Total | | In adjusted gross income | |
| | | | | | | | | | Number of returns | Amount | Number of returns | Amount |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) |
| United States, total | 906,297 | 4,580,031 | 7,373,704 | 43,339,736 | 755,868 | 670,751 | 10,525,804 | 3,829,571 | 7,997,862 | 13,634,772 | 1,798,210 | 2,082,456 |
| Alabama | 16,314 | 103,453 | 73,082 | 471,887 | 9,413 | 2,640 | 218,585 | 63,419 | 165,948 | 205,861 | 21,841 | 26,417 |
| Alaska | 1,284 | 833 | 8,455 | 78,069 | 893 | —4,834 | 48,873 | 81,361 | 26,393 | 41,801 | 10,259 | 12,522 |
| Arizona | 13,707 | 82,064 | 113,975 | 872,079 | 5,975 | —15,849 | 138,599 | 33,355 | 41,721 | 63,971 | 6,598 | 4,750 |
| Arkansas | 11,477 | 56,265 | 57,462 | 368,780 | 7,205 | 28,843 | 62,742 | 18,577 | 70,883 | 107,923 | 9,115 | 6,564 |
| California | 131,248 | 594,989 | 856,205 | 5,425,553 | 47,550 | —197,842 | 1,763,455 | 840,615 | 721,819 | 1,080,992 | 173,687 | 174,456 |
| Colorado | 12,236 | 87,503 | 88,122 | 632,952 | 17,899 | —6,810 | 335,722 | 131,377 | 66,640 | 87,184 | 15,588 | 15,372 |
| Connecticut | 24,321 | 90,810 | 110,263 | 639,675 | 14,104 | 70,116 | 27,088 | 23,291 | 99,476 | 118,675 | 22,507 | 20,459 |
| Delaware | 1,521 | 15,081 | 26,738 | 178,825 | 1,863 | 2,051 | 31,148 | 11,426 | 24,130 | 42,237 | 6,240 | 4,561 |
| District of Columbia | 3,518 | 24,166 | 35,298 | 395,083 | 984 | —181 | 39,713 | 20,677 | 16,593 | 27,118 | 2,616 | 1,028 |
| Florida | 49,652 | 217,930 | 576,022 | 4,455,727 | 52,376 | 400,244 | 37,557 | 14,177 | 126,112 | 126,461 | 13,689 | 17,094 |
| Georgia | 10,439 | 66,212 | 107,617 | 642,057 | 14,202 | 39,753 | 228,104 | 62,036 | 149,152 | 145,165 | 24,529 | 16,512 |
| Hawaii | 5,202 | 29,835 | 42,188 | 305,898 | 2,194 | —737 | 77,136 | 28,504 | 24,114 | 28,504 | 6,719 | 6,434 |
| Idaho | 2,291 | 18,477 | 28,849 | 160,452 | 5,596 | 8,551 | 45,791 | 12,852 | 37,835 | 45,298 | 8,446 | 8,879 |
| Illinois | 39,567 | 244,139 | 385,360 | 1,847,262 | 41,032 | 76,423 | 458,930 | 47,259 | 450,304 | 1,029,130 | 104,379 | 140,499 |
| Indiana | 15,425 | 60,007 | 154,528 | 698,325 | 47,710 | 41,700 | 187,194 | 22,620 | 277,593 | 530,567 | 75,642 | 129,414 |
| Iowa | 21,305 | 60,814 | 77,484 | 199,438 | 11,326 | 87,068 | 203,502 | 66,885 | 110,243 | 189,228 | 32,679 | 23,051 |
| Kansas | 9,953 | 65,487 | 64,469 | 267,620 | 10,888 | 3,700 | 10,888 | 28,999 | 50,105 | 88,822 | 12,827 | 16,065 |
| Kentucky | 11,066 | 25,252 | 88,533 | 511,562 | 12,337 | —27,388 | 224,057 | 58,825 | 161,136 | 289,613 | 34,190 | 36,351 |
| Louisiana | 14,831 | 69,070 | 85,100 | 660,877 | 12,093 | 14,695 | 101,456 | 15,416 | 102,890 | 174,998 | 16,129 | 21,231 |
| Maine | 3,440 | 21,430 | 40,757 | 258,867 | 3,262 | 2,707 | 33,580 | 8,135 | 52,334 | 49,372 | 4,745 | 4,460 |
| Maryland | 25,164 | 114,564 | 174,973 | 1,491,239 | 15,114 | —23,185 | 402,036 | 147,234 | 119,293 | 168,583 | 33,858 | 26,010 |
| Massachusetts | 30,935 | 116,996 | 186,085 | 1,006,151 | 4,448 | 44,460 | 315,014 | 63,390 | 188,523 | 262,360 | 36,213 | 45,825 |
| Michigan | 17,391 | 79,631 | 290,411 | 1,457,018 | 29,882 | 568,256 | 584,869 | 1,617,473 | 584,869 | 1,617,473 | 190,445 | 330,877 |
| Minnesota | 9,741 | 25,385 | 144,494 | 676,789 | 18,550 | —5,639 | 441,452 | 248,860 | 146,816 | 266,279 | 31,882 | 34,074 |
| Mississippi | 4,993 | 25,989 | 41,176 | 285,317 | 5,711 | 11,880 | 69,921 | 16,721 | 85,181 | 83,878 | 9,104 | 5,634 |
| Missouri | 19,213 | 98,407 | 168,649 | 730,091 | 17,955 | 28,655 | 212,196 | 39,196 | 191,539 | 300,204 | 42,580 | 42,866 |
| Montana | 3,493 | 12,773 | 26,228 | 146,781 | 7,388 | 8,940 | 50,496 | 15,821 | 34,335 | 47,113 | 4,885 | 5,394 |
| Nebraska | 7,393 | 17,203 | 28,155 | 124,825 | 6,040 | 5,866 | 77,683 | 17,138 | 36,297 | 36,068 | 6,975 | 6,471 |
| Nevada | 2,879 | 14,712 | 29,184 | 205,658 | 2,246 | 358 | 6,994 | 2,525 | 33,819 | 40,878 | 8,843 | 5,767 |
| New Hampshire | 4,382 | 11,009 | 27,957 | 182,286 | 1,631 | —11,842 | 12,866 | 2,593 | 40,471 | 33,766 | 5,472 | 4,510 |
| New Jersey | 19,240 | 92,865 | 262,627 | 1,433,778 | 39,587 | 6,109 | 440,668 | 104,588 | 299,493 | 520,729 | 87,032 | 109,521 |
| New Mexico | 3,526 | 26,415 | 37,186 | 258,639 | 5,155 | 5,736 | 56,426 | 15,789 | 32,987 | 40,055 | 1,446 | 1,417 |
| New York | 68,032 | 435,153 | 578,036 | 2,885,908 | 71,533 | 1,278,564 | 588,954 | 590,436 | 939,916 | 149,335 | 157,174 | |
| North Carolina | 20,865 | 58,211 | 135,314 | 637,578 | 14,296 | 81,337 | 280,957 | 90,337 | 207,877 | 205,165 | 33,537 | 24,484 |
| North Dakota | 2,127 | 6,723 | 12,517 | 56,514 | 4,690 | —2,744 | 16,207 | 3,352 | 20,445 | 27,330 | 3,358 | 2,558 |
| Ohio | 31,899 | 140,199 | 352,370 | 1,816,905 | 27,030 | —88,896 | 325,762 | 32,457 | 527,282 | 1,319,011 | 150,378 | 218,481 |
| Oklahoma | 12,886 | 83,426 | 79,867 | 520,030 | 11,860 | 54,762 | 123,954 | 36,425 | 56,890 | 68,725 | 19,518 | 18,519 |
| Oregon | 8,658 | 36,889 | 106,148 | 513,647 | 9,475 | —662 | 217,063 | 85,602 | 148,686 | 220,448 | 20,237 | 16,585 |
| Pennsylvania | 68,647 | 268,178 | 454,047 | 2,338,202 | 23,195 | —43,617 | 37,248 | 9,829 | 606,880 | 1,094,705 | 135,945 | 105,384 |
| Rhode Island | 4,865 | 11,546 | 37,668 | 200,126 | 1,403 | 8,275 | 48,416 | 12,854 | 45,086 | 64,602 | 3,592 | 9,233 |
| South Carolina | 9,249 | 44,984 | 60,744 | 362,323 | 5,705 | 19,864 | 142,099 | 49,332 | 82,305 | 78,117 | 10,212 | 3,081 |
| South Dakota | 1,534 | 4,611 | 14,452 | 65,650 | 3,202 | 16,348 | 1,971 | 797 | 22,216 | 27,775 | *725 | *519 |
| Tennessee | 17,593 | 91,181 | 95,262 | 597,059 | 10,927 | —45,321 | 13,501 | 13,501 | 184,381 | 227,046 | 13,685 | 12,757 |
| Texas | 54,573 | 582,531 | 338,735 | 1,978,318 | 42,574 | —79,705 | 27,394 | 14,155 | 211,309 | 250,379 | 25,398 | 26,757 |
| Utah | 3,022 | 11,262 | 40,522 | 242,967 | 6,729 | —3,585 | 98,111 | 28,105 | 40,140 | 48,700 | 8,597 | 7,547 |
| Vermont | 3,333 | 14,986 | 12,985 | 62,395 | 2,026 | —5,307 | 21,686 | 7,751 | 16,614 | 23,800 | 2,266 | 1,738 |
| Virginia | 11,358 | 39,154 | 199,643 | 1,634,030 | 20,004 | —17,274 | 391,682 | 120,012 | 103,310 | 133,119 | 18,301 | 16,504 |
| Washington | 14,799 | 62,592 | 161,815 | 1,106,221 | 11,728 | 31,978 | 24,294 | 8,813 | 195,067 | 323,831 | 55,016 | 64,816 |
| West Virginia | 5,082 | 22,069 | 48,586 | 211,378 | 2,218 | 2,552 | 37,039 | 7,358 | 85,897 | 130,112 | 23,519 | 23,540 |
| Wisconsin | 13,844 | 48,225 | 151,614 | 547,883 | 8,288 | 27,618 | 380,480 | 113,535 | 267,667 | 551,226 | 54,733 | 63,142 |
| Wyoming | 1,028 | 9,695 | 11,027 | 60,465 | 3,395 | 1,937 | 3,699 | 1,334 | 13,898 | 12,607 | 3,496 | 2,741 |
| Puerto Rico | — | — | *8,032 | *65,666 | *3 | *1,245 | *85 | *40 | *1,984 | *5,015 | *773 | *1,438 |
| U.S. citizens abroad ¹ | 5,756 | 18,654 | 36,688 | 368,931 | 1,058 | —7,298 | 9,144 | 5,207 | *728 | *1,803 | *173 | *169 |

Individual Returns/1980

Footnote(s) at end of table.

Table 4.1—Selected Sources of Income and Tax Items, by State—Continued

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

| State | Exemptions | | Total itemized deductions | | Taxable income | | Income tax after credits | | Total income tax | | Total tax liability | |
|-----------------------------------|----------------------|--------------------|---------------------------|--------------------|-------------------|----------------------|--------------------------|--------------------|-------------------|--------------------|---------------------|--------------------|
| | Number of exemptions | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) |
| United States, total | 227,925,098 | 227,569,280 | 28,950,282 | 218,028,139 | 88,104,696 | 1,279,985,360 | 73,840,395 | 249,078,475 | 73,908,244 | 250,341,440 | 75,325,013 | 256,251,076 |
| Alabama | 3,651,507 | 3,645,908 | 427,306 | 2,789,194 | 1,302,698 | 16,780,659 | 1,023,865 | 2,986,966 | 1,024,081 | 2,993,120 | 1,047,309 | 3,072,333 |
| Alaska | 430,531 | 429,317 | 62,071 | 546,565 | 172,847 | 146,301 | 768,391 | 146,546 | 146,546 | 146,546 | 149,451 | 786,137 |
| Arizona | 2,839,689 | 2,838,039 | 418,713 | 3,058,956 | 1,053,954 | 14,062,984 | 855,838 | 2,580,950 | 856,933 | 2,597,397 | 873,345 | 2,660,193 |
| Arkansas | 2,125,835 | 2,124,754 | 186,907 | 1,206,683 | 748,562 | 8,911,906 | 583,070 | 1,508,504 | 583,393 | 1,515,512 | 602,518 | 1,569,336 |
| California | 24,791,817 | 24,752,827 | 3,990,570 | 37,108,738 | 9,667,477 | 143,275,543 | 8,248,106 | 28,521,640 | 8,260,859 | 28,731,981 | 8,419,769 | 29,454,082 |
| Colorado | 2,965,297 | 2,961,661 | 513,279 | 3,927,593 | 1,228,657 | 18,038,502 | 1,042,466 | 3,500,346 | 1,043,711 | 3,544,984 | 1,067,355 | 3,639,769 |
| Connecticut | 3,316,415 | 3,311,408 | 444,813 | 3,417,921 | 1,372,404 | 22,814,078 | 1,176,527 | 4,985,663 | 1,176,768 | 5,002,379 | 1,188,127 | 5,078,472 |
| Delaware | 605,486 | 605,350 | 81,066 | 598,199 | 243,321 | 3,706,302 | 202,358 | 744,458 | 202,362 | 745,043 | 205,241 | 755,880 |
| District of Columbia | 638,496 | 638,095 | 103,055 | 907,020 | 278,981 | 4,356,446 | 246,567 | 963,782 | 246,614 | 967,251 | 248,732 | 979,472 |
| Florida | 10,012,671 | 9,980,307 | 1,021,985 | 7,488,378 | 3,914,513 | 53,835,333 | 3,229,502 | 10,772,030 | 3,231,519 | 10,852,200 | 3,284,184 | 11,105,494 |
| Georgia | 5,357,623 | 5,349,889 | 608,733 | 4,454,753 | 1,987,986 | 25,737,264 | 1,610,256 | 4,636,132 | 1,612,896 | 4,657,125 | 1,636,784 | 4,774,152 |
| Hawaii | 982,829 | 978,832 | 158,663 | 1,357,439 | 407,863 | 5,551,459 | 331,204 | 1,039,950 | 331,204 | 1,043,741 | 337,452 | 1,085,547 |
| Idaho | 951,474 | 950,602 | 112,080 | 789,352 | 343,311 | 4,242,853 | 269,154 | 699,611 | 270,071 | 706,044 | 280,948 | 743,805 |
| Illinois | 11,695,869 | 11,672,564 | 1,568,211 | 10,969,213 | 4,592,706 | 73,286,896 | 3,895,765 | 15,172,871 | 3,896,550 | 15,221,014 | 3,940,935 | 15,519,742 |
| Indiana | 5,410,700 | 5,406,722 | 568,927 | 3,582,904 | 2,052,265 | 30,571,464 | 1,721,195 | 5,851,791 | 1,721,853 | 5,862,416 | 1,756,681 | 5,991,392 |
| Iowa | 3,018,753 | 3,015,950 | 357,916 | 2,311,588 | 1,105,603 | 16,086,447 | 918,508 | 2,908,709 | 922,881 | 2,921,284 | 969,137 | 3,095,640 |
| Kansas | 2,474,110 | 2,472,448 | 271,772 | 1,965,536 | 921,372 | 13,731,618 | 769,850 | 2,626,043 | 773,606 | 2,652,576 | 810,721 | 2,765,821 |
| Kentucky | 3,267,055 | 3,265,823 | 350,583 | 2,295,756 | 1,198,316 | 15,803,239 | 1,007,486 | 2,848,344 | 1,007,908 | 2,860,438 | 1,048,351 | 2,951,528 |
| Louisiana | 3,978,393 | 3,969,526 | 374,467 | 2,570,754 | 1,462,979 | 21,607,422 | 1,222,598 | 4,329,189 | 1,222,942 | 4,354,431 | 1,238,852 | 4,447,909 |
| Maine | 1,102,244 | 1,099,915 | 95,740 | 613,117 | 430,210 | 5,031,018 | 347,655 | 838,120 | 347,765 | 839,885 | 358,827 | 865,878 |
| Maryland | 4,376,575 | 4,370,153 | 708,341 | 5,624,247 | 1,763,276 | 26,987,258 | 1,500,926 | 5,365,869 | 1,501,745 | 5,387,424 | 1,518,617 | 5,477,234 |
| Massachusetts | 5,628,679 | 5,620,438 | 853,086 | 6,058,934 | 2,397,043 | 34,395,115 | 2,031,268 | 6,697,631 | 2,031,363 | 6,715,511 | 2,053,015 | 6,836,471 |
| Michigan | 9,038,850 | 9,035,092 | 1,406,641 | 9,820,641 | 3,455,743 | 52,883,930 | 2,871,072 | 10,397,993 | 2,872,392 | 10,418,234 | 2,923,208 | 10,606,832 |
| Minnesota | 4,116,770 | 4,109,951 | 626,831 | 4,628,304 | 1,629,969 | 23,238,456 | 1,338,220 | 4,357,962 | 1,342,663 | 4,372,841 | 1,398,417 | 4,507,826 |
| Mississippi | 2,305,306 | 2,298,465 | 197,244 | 1,327,839 | 769,303 | 9,272,643 | 610,851 | 1,598,305 | 611,112 | 1,608,497 | 662,736 | 1,662,238 |
| Missouri | 4,813,929 | 4,808,971 | 541,480 | 3,609,168 | 1,831,143 | 25,933,737 | 1,533,181 | 4,896,460 | 1,536,205 | 4,909,363 | 1,578,870 | 5,060,518 |
| Montana | 808,033 | 807,301 | 99,089 | 654,391 | 306,954 | 3,986,636 | 245,108 | 689,796 | 245,333 | 697,044 | 256,277 | 730,278 |
| Nebraska | 1,676,878 | 1,676,826 | 175,711 | 1,253,443 | 625,386 | 8,431,511 | 497,259 | 1,492,807 | 498,821 | 1,500,101 | 536,463 | 1,586,540 |
| Nevada | 878,910 | 877,775 | 120,413 | 971,068 | 371,481 | 5,422,947 | 326,313 | 1,091,207 | 326,629 | 1,103,441 | 332,359 | 1,127,013 |
| New Hampshire | 969,905 | 969,151 | 97,320 | 648,901 | 400,199 | 5,481,792 | 344,602 | 1,014,166 | 344,857 | 1,019,017 | 348,896 | 1,042,616 |
| New Jersey | 8,129,210 | 8,115,747 | 1,069,614 | 8,249,089 | 3,222,682 | 50,235,817 | 2,762,850 | 10,359,427 | 2,763,206 | 10,389,950 | 2,788,956 | 10,557,663 |
| New Mexico | 1,378,579 | 1,377,581 | 131,915 | 951,498 | 470,494 | 6,058,096 | 372,354 | 1,079,122 | 372,899 | 1,092,667 | 380,418 | 1,124,257 |
| New York | 17,283,940 | 17,252,792 | 2,665,245 | 21,896,261 | 6,777,215 | 99,641,032 | 5,759,213 | 20,045,510 | 5,760,474 | 20,139,212 | 5,840,546 | 20,496,463 |
| North Carolina | 5,688,122 | 5,684,100 | 603,604 | 3,974,013 | 2,193,413 | 27,150,672 | 1,780,949 | 4,712,600 | 1,781,077 | 4,720,893 | 1,823,051 | 4,844,327 |
| North Dakota | 686,166 | 684,555 | 59,519 | 396,992 | 246,792 | 3,277,857 | 203,448 | 558,342 | 203,721 | 561,835 | 217,399 | 586,450 |
| Ohio | 10,774,084 | 10,766,974 | 1,231,134 | 7,913,356 | 4,204,418 | 62,164,694 | 3,632,784 | 12,012,845 | 3,633,326 | 12,047,279 | 3,680,018 | 12,277,892 |
| Oklahoma | 2,969,849 | 2,963,814 | 342,705 | 2,636,551 | 1,105,539 | 16,072,073 | 926,129 | 3,083,849 | 927,785 | 3,142,204 | 952,957 | 3,251,252 |
| Oregon | 2,634,722 | 2,629,760 | 399,961 | 2,896,289 | 1,064,457 | 14,592,828 | 878,766 | 2,644,969 | 880,513 | 2,660,962 | 900,732 | 2,753,056 |
| Pennsylvania | 11,345,522 | 11,331,011 | 1,303,902 | 8,727,486 | 4,536,552 | 65,916,383 | 3,873,750 | 12,612,183 | 3,874,678 | 12,647,123 | 3,926,882 | 12,684,123 |
| Rhode Island | 922,644 | 921,885 | 106,317 | 716,810 | 387,192 | 5,133,440 | 324,203 | 956,808 | 324,276 | 959,951 | 329,047 | 976,574 |
| South Carolina | 2,927,934 | 2,904,387 | 350,366 | 2,265,255 | 1,112,226 | 13,452,603 | 912,675 | 2,258,586 | 913,014 | 2,263,462 | 924,227 | 2,321,689 |
| South Dakota | 722,082 | 721,842 | 49,073 | 311,736 | 243,150 | 3,074,470 | 182,260 | 502,771 | 182,705 | 507,494 | 200,166 | 551,170 |
| Tennessee | 4,465,037 | 4,463,635 | 358,062 | 2,447,057 | 1,622,328 | 21,169,888 | 1,307,633 | 3,872,584 | 1,308,075 | 3,892,150 | 1,333,350 | 3,993,092 |
| Texas | 14,643,324 | 14,620,271 | 1,315,431 | 10,466,626 | 5,453,320 | 84,752,358 | 4,589,865 | 17,728,829 | 4,598,229 | 17,914,779 | 4,679,285 | 18,344,354 |
| Utah | 1,484,656 | 1,481,782 | 226,014 | 1,753,072 | 500,581 | 6,397,858 | 405,256 | 1,100,224 | 405,226 | 1,109,253 | 415,122 | 1,144,192 |
| Vermont | 483,216 | 482,529 | 45,682 | 306,402 | 202,015 | 2,426,673 | 166,058 | 409,311 | 166,285 | 410,576 | 171,799 | 424,968 |
| Virginia | 5,196,107 | 5,184,223 | 709,553 | 5,441,859 | 2,108,937 | 30,664,748 | 1,772,844 | 5,933,077 | 1,773,039 | 5,941,511 | 1,798,532 | 6,038,763 |
| Washington | 4,124,643 | 4,117,997 | 545,271 | 3,773,151 | 1,879,007 | 26,891,349 | 1,463,272 | 5,395,618 | 1,463,511 | 5,410,251 | 1,483,566 | 5,542,377 |
| West Virginia | 1,670,845 | 1,666,485 | 113,509 | 723,762 | 631,101 | 8,946,930 | 523,330 | 1,665,894 | 523,375 | 1,667,520 | 530,828 | 1,693,160 |
| Wisconsin | 4,882,054 | 4,877,893 | 669,916 | 4,598,252 | 1,852,974 | 25,741,831 | 1,524,894 | 4,629,195 | 1,527,018 | 4,644,436 | 1,562,706 | 4,778,324 |
| Wyoming | 518,055 | 517,439 | 57,350 | 409,152 | 196,013 | 3,293,246 | 166,326 | 671,684 | 166,703 | 678,560 | 172,011 | 698,819 |
| Puerto Rico | 172,249 | 172,249 | 1,424 | 16,135 | 41,232 | 307,924 | 17,023 | 14,718 | 17,023 | 15,369 | 17,023 | 15,453 |
| U.S. citizens abroad [†] | 591,429 | 588,275 | 51,703 | 542,745 | 216,736 | 5,884,314 | 147,462 | 944,365 | 147,769 | 952,662 | 160,349 | 970,999 |

* Estimate should be used with caution because of the small number of sample returns on which it is based.
† Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.
‡ Returns filed by U.S. citizens living in U.S. possessions or abroad.
NOTE: Detail may not add to total because of rounding.

Table 4.2—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by State

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

| State | All returns | Income tax before credits | | Tax credits | | | | | | | |
|-----------------------------------|-------------------|---------------------------|--------------------|-------------------|------------------|-------------------|----------------|---|----------------|------------------------|----------------|
| | | Number of returns | Amount | Total | | Child care credit | | Earned income credit used to offset income tax before credits | | Credit for the elderly | |
| | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | | | | | | | | | | | |
| United States, total | 93,902,469 | 76,135,819 | 256,294,315 | 19,674,483 | 7,215,839 | 4,230,757 | 956,439 | 3,154,428 | 451,366 | 561,918 | 134,993 |
| Alabama | 1,397,132 | 1,092,282 | 3,080,023 | 336,046 | 93,057 | 73,819 | 15,916 | 84,140 | 13,447 | 5,030 | *1,093 |
| Alaska | 183,214 | 151,001 | 788,230 | 45,542 | 19,839 | 10,474 | 2,824 | 6,432 | 583 | 534 | *243 |
| Arizona | 1,113,274 | 882,767 | 2,664,082 | 240,820 | 83,132 | 56,381 | 12,254 | 46,670 | 7,898 | 13,539 | 3,800 |
| Arkansas | 812,491 | 612,096 | 1,564,273 | 175,605 | 55,769 | 48,331 | 8,844 | 43,772 | 7,385 | 5,608 | 796 |
| California | 10,347,246 | 8,460,966 | 29,301,128 | 2,146,278 | 779,487 | 579,857 | 157,524 | 249,511 | 34,464 | 77,907 | 18,970 |
| Colorado | 1,296,849 | 1,078,663 | 3,617,954 | 328,374 | 117,608 | 92,279 | 19,034 | 29,972 | 4,580 | 7,893 | *1,630 |
| Connecticut | 1,438,316 | 1,187,926 | 5,067,195 | 277,916 | 81,532 | 37,062 | 7,256 | 18,029 | 3,510 | *3,617 | *1,067 |
| Delaware | 253,759 | 207,283 | 760,704 | 61,841 | 16,246 | 11,829 | 2,592 | 13,332 | 2,699 | *1,610 | 3,248 |
| District of Columbia | 307,630 | 256,927 | 985,033 | 81,019 | 21,250 | 19,882 | 5,577 | 19,757 | 2,556 | 10,693 | 3,248 |
| Florida | 4,158,577 | 3,330,644 | 11,043,607 | 750,305 | 271,577 | 179,138 | 39,025 | 166,884 | 23,473 | 51,343 | 15,553 |
| Georgia | 2,130,647 | 1,704,541 | 4,751,979 | 456,918 | 115,847 | 122,902 | 25,297 | 151,807 | 21,250 | *11,784 | *3,598 |
| Hawaii | 424,177 | 342,309 | 1,071,910 | 89,665 | 31,960 | 22,747 | 4,819 | 12,909 | 1,661 | 7,856 | 1,966 |
| Idaho | 358,915 | 285,102 | 736,767 | 91,332 | 37,156 | 20,949 | 3,667 | 16,041 | 2,237 | *1,942 | *318 |
| Illinois | 4,833,700 | 3,974,167 | 15,419,032 | 948,608 | 246,162 | 179,811 | 41,553 | 134,211 | 18,372 | 13,564 | 2,122 |
| Indiana | 2,202,492 | 1,761,621 | 5,972,194 | 384,323 | 120,403 | 81,841 | 13,515 | 52,597 | 8,569 | *2,000 | *264 |
| Iowa | 1,189,316 | 964,355 | 3,058,980 | 324,664 | 150,270 | 61,863 | 12,838 | 21,964 | 1,977 | *6,983 | *904 |
| Kansas | 995,792 | 797,717 | 2,745,829 | 209,311 | 119,785 | 43,470 | 7,971 | 30,524 | 3,522 | *3,596 | *805 |
| Kentucky | 1,305,719 | 1,054,002 | 2,917,451 | 240,124 | 69,107 | 58,079 | 11,569 | 53,883 | 6,638 | *8,208 | *1,503 |
| Louisiana | 1,575,442 | 1,277,108 | 4,447,464 | 335,264 | 118,295 | 81,952 | 21,732 | 86,318 | 13,407 | 22,738 | 5,888 |
| Maine | 460,932 | 358,353 | 856,929 | 98,666 | 20,809 | 19,139 | 3,393 | 19,118 | 2,540 | 4,700 | 938 |
| Maryland | 1,875,660 | 1,535,943 | 5,482,569 | 394,093 | 116,701 | 96,488 | 26,915 | 56,200 | 8,224 | 26,624 | 5,685 |
| Massachusetts | 2,538,270 | 2,066,921 | 6,821,884 | 556,263 | 124,053 | 75,199 | 16,121 | 51,370 | 5,720 | 22,866 | 5,081 |
| Michigan | 3,665,326 | 2,849,489 | 10,596,540 | 641,540 | 198,546 | 131,747 | 31,554 | 89,202 | 11,162 | *7,791 | *1,764 |
| Minnesota | 1,738,205 | 1,386,537 | 4,505,540 | 480,452 | 147,578 | 91,948 | 19,525 | 35,547 | 5,179 | *12,260 | *2,693 |
| Mississippi | 860,654 | 652,937 | 1,666,574 | 192,910 | 68,269 | 43,277 | 9,530 | 68,877 | 9,992 | *2,751 | *679 |
| Missouri | 1,976,184 | 1,596,332 | 5,044,894 | 441,501 | 148,534 | 106,788 | 22,299 | 71,067 | 9,611 | *6,980 | *882 |
| Montana | 331,423 | 253,642 | 727,301 | 84,530 | 37,506 | 16,344 | 2,250 | 10,880 | 1,908 | *1,750 | *537 |
| Nebraska | 661,985 | 528,318 | 1,588,512 | 181,083 | 95,705 | 54,388 | 9,322 | 7,073 | 711 | *3,911 | *900 |
| Nevada | 393,931 | 335,495 | 1,123,140 | 71,950 | 31,934 | 24,256 | 5,496 | 11,381 | 1,192 | 1,835 | 454 |
| New Hampshire | 412,482 | 352,356 | 1,031,888 | 86,003 | 17,722 | 18,172 | 3,773 | 14,945 | 1,802 | 2,904 | 368 |
| New Jersey | 3,354,753 | 2,814,689 | 10,544,470 | 769,760 | 185,043 | 100,885 | 24,978 | 110,819 | 17,758 | 15,112 | 2,814 |
| New Mexico | 518,221 | 389,324 | 1,124,570 | 112,310 | 45,448 | 23,021 | 4,107 | 25,531 | 3,559 | 5,587 | 1,457 |
| New York | 7,157,005 | 5,906,120 | 20,489,525 | 1,711,513 | 454,015 | 264,313 | 71,958 | 255,023 | 40,978 | 26,665 | 7,234 |
| North Carolina | 2,339,466 | 1,866,111 | 4,840,765 | 501,176 | 128,166 | 141,398 | 27,067 | 144,976 | 23,080 | *7,940 | *1,177 |
| North Dakota | 270,773 | 213,723 | 601,844 | 72,048 | 43,502 | 12,713 | 2,330 | 4,411 | 435 | *1,416 | *264 |
| Ohio | 4,481,348 | 3,692,978 | 12,216,208 | 758,701 | 203,363 | 155,088 | 33,941 | 101,904 | 16,411 | *15,767 | *2,919 |
| Oklahoma | 1,186,369 | 962,986 | 3,214,064 | 265,367 | 130,215 | 64,586 | 13,950 | 45,465 | 7,969 | 12,834 | 3,838 |
| Oregon | 1,128,676 | 898,936 | 2,730,453 | 211,050 | 85,484 | 57,091 | 10,564 | 16,489 | 2,840 | *5,210 | *582 |
| Pennsylvania | 4,844,637 | 3,969,251 | 12,843,246 | 945,423 | 231,063 | 125,452 | 25,805 | 136,140 | 19,642 | 14,200 | 3,544 |
| Rhode Island | 406,989 | 328,434 | 973,061 | 80,170 | 16,253 | 9,506 | 2,061 | 11,685 | 1,142 | 3,586 | 1,057 |
| South Carolina | 1,183,782 | 956,789 | 2,317,836 | 253,631 | 59,250 | 84,774 | 15,617 | 70,789 | 10,228 | *3,149 | *1,082 |
| South Dakota | 277,999 | 201,034 | 550,525 | 78,784 | 47,755 | 13,287 | 2,491 | 9,766 | 1,480 | *137 | *19 |
| Tennessee | 1,761,757 | 1,374,892 | 3,956,035 | 339,532 | 83,451 | 66,056 | 14,210 | 112,147 | 13,890 | *6,497 | *1,438 |
| Texas | 5,844,966 | 4,718,569 | 18,312,976 | 1,146,676 | 584,047 | 319,400 | 79,781 | 207,566 | 27,352 | 24,841 | 5,577 |
| Utah | 539,149 | 414,179 | 1,141,390 | 117,901 | 41,166 | 25,223 | 4,087 | 12,890 | 1,372 | *5,397 | 1,685 |
| Vermont | 210,066 | 170,825 | 421,155 | 39,242 | 11,844 | 6,332 | 1,231 | 3,021 | 364 | *1,898 | *360 |
| Virginia | 2,227,154 | 1,824,798 | 6,047,302 | 453,858 | 114,225 | 114,095 | 23,741 | 90,483 | 10,803 | 15,438 | 5,167 |
| Washington | 1,789,302 | 1,485,087 | 5,524,412 | 360,279 | 128,793 | 77,508 | 16,178 | 33,128 | 4,687 | 22,005 | 6,472 |
| West Virginia | 674,367 | 537,436 | 1,685,848 | 86,702 | 19,954 | 15,347 | 3,142 | 24,825 | 2,543 | *1,717 | *444 |
| Wisconsin | 1,968,908 | 1,582,519 | 4,760,405 | 426,834 | 131,210 | 78,702 | 12,410 | 60,057 | 8,167 | *6,400 | *655 |
| Wyoming | 210,414 | 171,005 | 699,098 | 47,031 | 27,414 | 13,558 | 2,517 | 2,093 | 344 | *261 | *83 |
| Puerto Rico | 43,374 | 28,921 | 43,346 | 21,668 | — | — | — | — | — | *6,024 | *849 |
| U.S. citizens abroad ¹ | 243,244 | 189,413 | 1,804,075 | 122,081 | 859,709 | *2,030 | *290 | *807 | *52 | *5,080 | *2,205 |

Footnote(s) at end of table.

Table 4.2—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by State—Continued

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

| State | Tax credits—Continued | | | | | | | | | | Income tax after credits | |
|-----------------------------------|-----------------------|------------------|--------------------|------------------|--------------------------------|----------------|-------------------|----------------|--|----------------|--------------------------|--------------------|
| | Investment credit | | Foreign tax credit | | Political contributions credit | | Jobs credit | | Residential energy 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 | | |
| (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | |
| United States, total | 4,192,847 | 3,288,415 | 393,074 | 1,341,675 | 5,419,155 | 269,384 | 119,082 | 196,357 | 4,669,675 | 562,141 | 73,840,395 | 249,078,475 |
| Alabama | 59,371 | 40,886 | 2,208 | 1,473 | 69,567 | 3,563 | 2,357 | 5,947 | 78,046 | 10,732 | 1,023,865 | 2,986,966 |
| Alaska | 15,712 | 13,841 | 236 | 409 | 12,913 | 709 | 344 | 431 | 7,650 | 690 | 146,301 | 768,391 |
| Arizona | 44,101 | 35,382 | 2,268 | 3,728 | 68,137 | 3,019 | 1,438 | 2,248 | 49,244 | 14,686 | 855,838 | 2,580,950 |
| Arkansas | 46,967 | 31,004 | 719 | 1,034 | 19,262 | 1,045 | 1,932 | 2,353 | 33,685 | 3,294 | 583,070 | 1,508,504 |
| California | 491,531 | 390,063 | 37,707 | 54,737 | 750,390 | 35,744 | 13,872 | 31,345 | 251,939 | 54,043 | 8,248,106 | 28,521,640 |
| Colorado | 95,236 | 70,331 | 3,409 | 6,024 | 63,194 | 2,368 | 896 | 1,627 | 87,329 | 11,693 | 1,042,466 | 3,500,346 |
| Connecticut | 39,094 | 29,816 | 6,085 | 16,400 | 102,812 | 5,536 | 1,034 | 2,540 | 109,460 | 15,353 | 1,176,527 | 4,985,683 |
| Delaware | 7,993 | 5,779 | 660 | 2,009 | 20,768 | 1,134 | 93 | 114 | 17,378 | 1,589 | 202,358 | 744,458 |
| District of Columbia | 5,453 | 4,692 | 1,092 | 2,218 | 31,235 | 1,397 | 194 | 113 | 9,243 | 1,275 | 246,567 | 963,772 |
| Florida | 146,191 | 123,337 | 16,643 | 35,720 | 207,658 | 10,722 | 4,419 | 11,884 | 81,443 | 11,730 | 3,228,502 | 10,772,030 |
| Georgia | 71,957 | 51,198 | 3,267 | 2,807 | 92,516 | 4,404 | 2,419 | 2,214 | 68,184 | 4,902 | 1,610,256 | 4,636,132 |
| Hawaii | 13,133 | 7,441 | 618 | 1,576 | 37,732 | 1,941 | 390 | 817 | 9,014 | 11,516 | 331,204 | 1,039,950 |
| Idaho | 37,366 | 27,033 | 339 | 316 | 16,073 | 598 | 692 | 810 | 15,787 | 2,124 | 269,154 | 699,611 |
| Illinois | 191,003 | 116,987 | 10,404 | 12,351 | 304,170 | 15,614 | 5,660 | 5,825 | 254,707 | 33,181 | 3,895,765 | 15,172,871 |
| Indiana | 111,523 | 71,762 | 2,475 | 2,435 | 81,692 | 4,114 | 5,144 | 9,537 | 110,144 | 9,676 | 1,721,195 | 5,851,791 |
| Iowa | 148,546 | 123,942 | 337 | 749 | 62,202 | 2,338 | 702 | 546 | 75,247 | 6,973 | 2,908,709 | 9,918,709 |
| Kansas | 89,523 | 97,245 | 3,269 | 3,438 | 31,555 | 1,754 | 1,912 | 1,461 | 42,374 | 3,482 | 769,850 | 2,626,043 |
| Kentucky | 62,057 | 38,787 | 1,201 | 477 | 39,015 | 1,895 | 1,096 | 4,581 | 45,762 | 3,547 | 1,007,486 | 2,848,344 |
| Louisiana | 55,074 | 62,444 | 1,559 | 2,997 | 87,582 | 5,483 | 878 | 1,815 | 45,594 | 4,374 | 1,222,598 | 4,329,169 |
| Maine | 16,507 | 8,224 | 1,270 | 933 | 19,631 | 903 | 431 | 856 | 32,578 | 2,855 | 347,655 | 838,120 |
| Maryland | 54,029 | 40,878 | 6,625 | 11,404 | 90,071 | 4,445 | 514 | 690 | 138,185 | 18,289 | 1,500,926 | 5,365,869 |
| Massachusetts | 62,972 | 44,299 | 9,689 | 6,292 | 201,429 | 9,362 | 925 | 3,501 | 229,789 | 33,201 | 2,031,288 | 6,697,831 |
| Michigan | 135,068 | 104,086 | 14,616 | 17,452 | 135,850 | 6,654 | 9,064 | 7,312 | 225,369 | 18,556 | 2,871,072 | 10,397,993 |
| Minnesota | 130,450 | 92,131 | 2,403 | 8,028 | 135,431 | 4,511 | 1,845 | 1,094 | 156,737 | 12,657 | 1,338,220 | 4,357,962 |
| Mississippi | 37,763 | 40,213 | 257 | 634 | 31,187 | 1,612 | 1,722 | 2,730 | 28,973 | 2,871 | -610,851 | 1,598,305 |
| Missouri | 125,476 | 94,406 | 1,604 | 4,819 | 106,079 | 5,426 | 2,018 | 2,342 | 98,997 | 8,712 | 1,533,181 | 4,896,460 |
| Montana | 29,971 | 26,990 | 447 | 1,435 | 19,286 | 865 | 1,379 | 1,736 | 19,670 | 1,665 | 245,108 | 4,896,460 |
| Nebraska | 84,229 | 75,086 | 1,897 | 1,676 | 19,724 | 1,005 | 925 | 1,381 | 39,198 | 5,620 | 1,492,607 | 4,927,259 |
| Nevada | 14,653 | 17,706 | 875 | 2,193 | 19,078 | 1,104 | 445 | 1,522 | 11,421 | 2,263 | 326,313 | 1,091,207 |
| New Hampshire | 13,115 | 6,168 | 1,526 | 1,144 | 25,259 | 1,391 | 405 | 627 | 16,211 | 2,381 | 344,602 | 1,014,166 |
| New Jersey | 94,943 | 58,266 | 14,925 | 18,179 | 306,851 | 16,915 | 5,435 | 18,333 | 252,509 | 27,190 | 2,762,850 | 10,359,427 |
| New Mexico | 27,811 | 25,251 | 862 | 2,334 | 29,026 | 1,602 | 823 | 1,504 | 18,462 | 5,625 | 372,354 | 1,078,122 |
| New York | 214,200 | 156,616 | 40,248 | 78,355 | 732,255 | 36,867 | 5,664 | 14,326 | 484,034 | 47,076 | 5,759,213 | 20,045,510 |
| North Carolina | 76,181 | 47,692 | 1,971 | 5,599 | 106,539 | 5,437 | 2,321 | 2,453 | 80,324 | 15,266 | 1,780,949 | 4,712,600 |
| North Dakota | 37,981 | 37,918 | 497 | 234 | 15,628 | 692 | 302 | 374 | 12,704 | 1,051 | 203,408 | 558,342 |
| Ohio | 142,914 | 100,546 | 8,561 | 9,845 | 197,499 | 9,971 | 4,605 | 6,079 | 220,181 | 23,492 | 3,632,784 | 12,012,845 |
| Oklahoma | 77,695 | 76,447 | 1,870 | 13,770 | 39,874 | 2,207 | 4,460 | 6,309 | 57,274 | 5,604 | 926,129 | 3,083,849 |
| Oregon | 60,918 | 50,258 | 5,310 | 3,563 | 50,130 | 2,034 | 1,159 | 1,632 | 66,201 | 12,564 | 878,786 | 2,844,969 |
| Pennsylvania | 168,625 | 115,620 | 13,923 | 11,335 | 291,652 | 14,976 | 4,069 | 3,536 | 346,723 | 36,065 | 3,873,750 | 12,612,183 |
| Rhode Island | 7,905 | 6,270 | 703 | 550 | 31,361 | 1,674 | 188 | 182 | 30,552 | 3,274 | 324,203 | 956,808 |
| South Carolina | 31,674 | 16,432 | 3,288 | 7,010 | 34,254 | 1,680 | 2,086 | 2,637 | 54,847 | 4,405 | 912,675 | 2,258,586 |
| South Dakota | 42,072 | 39,648 | 426 | 1,728 | 16,708 | 724 | 512 | 702 | 10,449 | 924 | 182,260 | 502,771 |
| Tennessee | 67,323 | 39,136 | 1,315 | 1,781 | 66,589 | 3,680 | 1,144 | 1,225 | 66,141 | 7,753 | 1,307,633 | 3,872,584 |
| Texas | 326,970 | 357,301 | 15,998 | 68,197 | 266,021 | 14,595 | 10,413 | 13,833 | 155,683 | 16,500 | 4,589,885 | 17,728,929 |
| Utah | 32,904 | 26,395 | 367 | 1,043 | 18,976 | 782 | 1,318 | 2,001 | 40,518 | 3,672 | 405,256 | 1,100,224 |
| Vermont | 11,092 | 6,380 | 1,022 | 929 | 10,123 | 411 | 275 | 329 | 13,231 | 1,802 | 166,058 | 409,311 |
| Virginia | 89,257 | 44,687 | 12,174 | 13,638 | 107,976 | 4,897 | 1,200 | 3,676 | 89,968 | 7,490 | 1,772,844 | 5,933,077 |
| Washington | 82,727 | 66,427 | 7,643 | 15,438 | 94,788 | 4,922 | 4,927 | 4,286 | 96,498 | 10,307 | 1,463,272 | 5,395,618 |
| West Virginia | 14,886 | 8,880 | 429 | 549 | 15,807 | 828 | *389 | *950 | 19,918 | 2,052 | 523,330 | 1,665,894 |
| Wisconsin | 127,224 | 92,510 | 4,893 | 1,818 | 64,437 | 2,890 | 1,730 | 479 | 140,323 | 12,269 | 1,524,894 | 4,629,195 |
| Wyoming | 17,211 | 19,458 | 127 | 288 | 11,007 | 431 | 481 | 1,265 | 11,653 | 3,029 | 166,326 | 671,684 |
| Puerto Rico | *225 | *33 | 14,210 | 27,624 | *1,211 | *121 | | | | | 17,023 | 14,718 |
| U.S. citizens abroad ¹ | 4,045 | 4,089 | 106,607 | 851,159 | 8,945 | 388 | 146 | 247 | 2,124 | 799 | 147,462 | 944,365 |

Footnote(s) at end of table.

Table 4.2—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by State—Continued

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

| State | Earned income credit used to offset all other taxes | | Total tax liability | | Taxpayments | | | | | |
|-----------------------------------|---|----------------|---------------------|--------------------|-------------------|--------------------|---------------------|--------------------|------------------------|-------------------|
| | Number of returns | Amount | Number of returns | Amount | Total | | Income tax withheld | | Estimated tax payments | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) |
| United States, total | 720,863 | 164,461 | 75,325,013 | 256,251,076 | 88,200,015 | 273,487,118 | 81,727,468 | 228,959,396 | 8,503,963 | 37,887,070 |
| Alabama | 14,244 | 3,444 | 1,047,309 | 3,072,333 | 1,319,832 | 3,420,425 | 1,245,423 | 2,878,266 | 93,240 | 440,172 |
| Alaska | 769 | 167 | 149,451 | 786,137 | 174,573 | 547,281 | 158,430 | 787,966 | 6,101 | 37,716 |
| Arizona | 7,950 | 1,600 | 873,345 | 2,660,193 | 1,045,360 | 2,950,025 | 956,391 | 2,426,450 | 123,053 | 447,284 |
| Arkansas | 16,870 | 4,594 | 802,516 | 1,569,336 | 753,067 | 1,696,677 | 688,245 | 1,397,497 | 65,375 | 242,242 |
| California | 63,230 | 15,304 | 8,419,769 | 29,454,082 | 9,645,082 | 32,033,212 | 8,835,159 | 26,477,310 | 1,093,858 | 4,716,592 |
| Colorado | 15,475 | 3,569 | 1,067,355 | 3,639,769 | 1,235,446 | 3,841,486 | 1,158,920 | 3,237,216 | 99,665 | 471,183 |
| Connecticut | 9,205 | 2,393 | 1,188,127 | 5,078,472 | 1,345,814 | 5,127,381 | 1,255,404 | 4,283,353 | 160,425 | 723,178 |
| Delaware | 976 | 228 | 205,241 | 755,880 | 241,457 | 795,019 | 226,300 | 667,267 | 22,293 | 116,158 |
| District of Columbia | 592 | 150 | 248,732 | 979,472 | 291,134 | 1,065,736 | 273,751 | 817,886 | 28,234 | 224,521 |
| Florida | 27,338 | 6,257 | 3,284,184 | 11,105,494 | 3,851,754 | 11,006,437 | 3,413,501 | 8,262,654 | 542,902 | 2,315,098 |
| Georgia | 13,101 | 3,434 | 1,636,784 | 4,774,152 | 2,018,610 | 5,359,820 | 1,904,928 | 4,560,442 | 150,358 | 652,945 |
| Hawaii | 1,649 | 346 | 337,452 | 1,065,547 | 405,084 | 1,180,788 | 385,622 | 1,001,053 | 36,749 | 152,002 |
| Idaho | 6,429 | 1,287 | 280,948 | 743,805 | 328,612 | 782,724 | 293,397 | 663,711 | 30,149 | 88,785 |
| Illinois | 25,329 | 5,181 | 3,940,935 | 15,519,742 | 4,584,574 | 16,433,376 | 4,254,279 | 13,969,453 | 487,645 | 2,182,619 |
| Indiana | 13,494 | 3,303 | 1,756,681 | 5,991,392 | 2,086,905 | 6,482,581 | 1,962,358 | 5,654,986 | 176,388 | 744,871 |
| Iowa | 16,994 | 3,286 | 969,137 | 3,095,640 | 1,082,088 | 3,013,225 | 922,647 | 2,423,542 | 149,176 | 553,305 |
| Kansas | 10,940 | 2,140 | 810,721 | 2,765,621 | 931,202 | 2,750,843 | 837,861 | 2,209,609 | 114,146 | 464,865 |
| Kentucky | 19,826 | 4,627 | 1,048,351 | 2,951,526 | 1,216,566 | 3,272,647 | 1,129,126 | 2,780,709 | 100,306 | 436,444 |
| Louisiana | 8,770 | 2,267 | 1,236,852 | 4,447,909 | 1,486,521 | 4,699,528 | 1,389,624 | 3,824,712 | 120,818 | 729,582 |
| Maine | 5,934 | 1,481 | 358,287 | 865,878 | 429,578 | 977,074 | 400,187 | 835,729 | 34,890 | 120,835 |
| Maryland | 10,492 | 2,837 | 1,518,617 | 5,477,234 | 1,782,344 | 5,974,812 | 1,674,182 | 5,057,422 | 178,605 | 794,726 |
| Massachusetts | 13,468 | 2,876 | 2,053,015 | 6,836,471 | 2,394,376 | 7,344,275 | 2,263,935 | 6,303,581 | 212,555 | 925,127 |
| Michigan | 18,242 | 4,047 | 2,923,208 | 10,606,832 | 3,500,198 | 12,026,082 | 3,288,232 | 10,584,273 | 289,831 | 1,280,389 |
| Minnesota | 23,014 | 4,043 | 1,398,417 | 4,507,826 | 1,610,349 | 4,761,175 | 1,451,655 | 4,108,663 | 142,929 | 570,011 |
| Mississippi | 12,278 | 2,635 | 627,736 | 1,662,238 | 812,915 | 1,772,595 | 750,004 | 1,437,068 | 59,438 | 261,190 |
| Missouri | 21,245 | 4,978 | 1,576,870 | 5,060,518 | 1,845,917 | 5,293,556 | 1,651,422 | 4,390,125 | 212,760 | 797,645 |
| Montana | 4,232 | 792 | 256,277 | 730,278 | 301,723 | 761,796 | 264,157 | 604,547 | 43,352 | 137,799 |
| Nebraska | 12,667 | 3,014 | 536,463 | 1,586,450 | 603,982 | 1,551,611 | 534,931 | 1,285,552 | 50,991 | 226,838 |
| Nevada | 3,577 | 440 | 332,359 | 1,127,013 | 374,908 | 1,215,831 | 359,530 | 995,317 | 22,834 | 172,655 |
| New Hampshire | 2,556 | 613 | 348,896 | 1,042,616 | 395,488 | 1,135,956 | 372,605 | 948,353 | 36,401 | 166,588 |
| New Jersey | 12,619 | 3,434 | 2,788,956 | 10,557,663 | 3,201,908 | 11,272,397 | 3,031,454 | 9,684,191 | 296,174 | 1,364,885 |
| New Mexico | 4,378 | 944 | 380,416 | 1,124,257 | 484,389 | 1,221,512 | 441,638 | 1,025,878 | 38,484 | 152,788 |
| New York | 31,775 | 7,445 | 5,840,546 | 20,496,463 | 6,665,623 | 21,830,982 | 6,213,969 | 17,906,335 | 695,306 | 3,300,762 |
| North Carolina | 17,364 | 4,557 | 1,823,051 | 4,844,327 | 2,208,435 | 5,193,231 | 2,092,898 | 4,431,136 | 158,771 | 629,872 |
| North Dakota | 7,614 | 1,294 | 217,399 | 598,450 | 245,885 | 563,156 | 209,726 | 450,519 | 27,012 | 99,645 |
| Ohio | 19,731 | 4,013 | 3,680,918 | 12,277,692 | 4,231,128 | 13,492,593 | 3,969,845 | 11,696,445 | 360,362 | 1,578,160 |
| Oklahoma | 22,721 | 4,570 | 952,957 | 3,251,252 | 1,102,659 | 3,311,178 | 1,008,267 | 2,600,858 | 106,611 | 534,115 |
| Oregon | 7,567 | 1,602 | 900,732 | 2,753,056 | 1,043,789 | 2,953,503 | 965,077 | 2,464,976 | 102,057 | 427,581 |
| Pennsylvania | 26,516 | 6,350 | 3,926,882 | 12,894,123 | 4,559,542 | 14,131,384 | 4,245,137 | 12,084,678 | 456,290 | 1,853,895 |
| Rhode Island | 1,507 | 324 | 329,047 | 976,574 | 386,141 | 1,051,603 | 370,712 | 911,195 | 30,269 | 122,206 |
| South Carolina | 10,186 | 2,651 | 924,227 | 2,321,689 | 1,141,346 | 2,646,670 | 1,088,713 | 2,323,986 | 60,712 | 268,748 |
| South Dakota | 9,911 | 1,756 | 200,166 | 551,170 | 245,448 | 516,931 | 201,935 | 399,659 | 23,851 | 95,875 |
| Tennessee | 23,980 | 5,750 | 1,333,350 | 3,993,092 | 1,665,063 | 4,301,964 | 1,560,272 | 3,664,156 | 122,089 | 514,140 |
| Texas | 55,254 | 13,139 | 4,679,295 | 18,344,354 | 5,538,987 | 18,607,387 | 5,176,969 | 14,864,397 | 414,242 | 2,875,344 |
| Utah | 5,636 | 1,260 | 415,122 | 1,144,192 | 506,454 | 1,276,315 | 477,589 | 1,125,471 | 32,250 | 125,588 |
| Vermont | 3,818 | 887 | 171,799 | 424,968 | 194,880 | 458,992 | 177,612 | 378,784 | 22,524 | 71,640 |
| Virginia | 18,743 | 4,270 | 1,798,532 | 6,038,793 | 2,134,115 | 6,530,730 | 2,004,706 | 5,714,877 | 177,156 | 718,539 |
| Washington | 12,164 | 2,602 | 1,493,566 | 5,542,377 | 1,669,858 | 5,767,402 | 1,531,927 | 4,882,777 | 166,118 | 781,669 |
| West Virginia | 6,851 | 1,680 | 530,828 | 1,693,160 | 639,984 | 1,935,566 | 601,606 | 1,693,029 | 47,215 | 215,057 |
| Wisconsin | 19,993 | 4,223 | 1,562,706 | 4,778,324 | 1,851,421 | 5,231,418 | 1,715,460 | 4,593,454 | 178,873 | 580,945 |
| Wyoming | 2,069 | 375 | 172,011 | 698,819 | 200,976 | 716,657 | 184,750 | 577,792 | 19,677 | 116,191 |
| Puerto Rico | — | — | 17,023 | 33,192 | 33,192 | 46,829 | 33,085 | 42,556 | 187 | 3,732 |
| U.S. citizens abroad ¹ | — | — | 160,349 | 970,999 | 153,333 | 854,944 | 117,455 | 569,937 | 43,566 | 252,267 |

Footnote(s) at end of table.

Individual Returns/1980

Table 4.2—All Returns: Income Tax Before Credits, Tax Credits, and Taxpayments, by State—Continued

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

| State | Earned income credit, refundable portion | | Total earned income credit | | Advance earned income credit payments | | Tax due at time of filing | | Overpayment | | | |
|---|--|------------------|----------------------------|------------------|---------------------------------------|--------------|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Total | | Refunded | |
| | | | | | | | | | Number of returns | Amount | Number of returns | Amount |
| | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) |
| United States, total | 4,996,637 | 1,370,169 | 6,953,621 | 1,985,996 | 29,900 | 5,447 | 21,755,516 | 32,843,576 | 69,868,451 | 49,458,344 | 68,232,903 | 46,680,072 |
| Alabama | 147,454 | 43,642 | 181,799 | 60,533 | — | — | 266,577 | 385,932 | 1,107,219 | 717,133 | 1,083,746 | 679,055 |
| Alaska | 7,248 | 1,327 | 10,878 | 2,078 | — | *86 | 43,188 | 95,311 | 137,868 | 155,618 | 136,607 | 152,152 |
| Arizona | 72,052 | 20,997 | 103,271 | 30,495 | — | *979 | 251,270 | 344,929 | 833,840 | 625,148 | 812,064 | 589,559 |
| Arkansas | 85,860 | 22,988 | 113,832 | 34,967 | — | *2,033 | 184,660 | 244,566 | 605,998 | 358,935 | 593,219 | 344,455 |
| California | 530,212 | 155,503 | 706,674 | 205,272 | — | *1,034 | 2,483,464 | 4,090,538 | 7,611,677 | 6,618,865 | 7,410,968 | 6,249,681 |
| Colorado | 62,954 | 17,471 | 79,942 | 25,620 | — | *194 | 299,347 | 529,656 | 975,520 | 723,219 | 964,696 | 689,861 |
| Connecticut | 29,915 | 9,101 | 46,295 | 15,005 | — | — | 390,394 | 652,566 | 1,013,385 | 695,571 | 984,840 | 652,149 |
| Delaware | 9,772 | 2,266 | 19,285 | 5,193 | — | — | 61,636 | 76,010 | 184,822 | 112,223 | 181,588 | 107,115 |
| District of Columbia | 27,024 | 6,488 | 39,122 | 9,194 | — | — | 63,011 | 110,174 | 238,270 | 193,732 | 233,086 | 181,005 |
| Florida | 244,348 | 70,641 | 345,886 | 100,371 | — | — | 1,178,788 | 1,890,813 | 2,874,162 | 1,762,027 | 2,781,537 | 1,618,470 |
| Georgia | 199,811 | 57,461 | 270,819 | 82,145 | — | *2,030 | 401,805 | 552,421 | 1,686,668 | 1,113,390 | 1,659,009 | 1,066,363 |
| Hawaii | 12,744 | 4,084 | 19,903 | 6,092 | — | *46 | 92,014 | 120,375 | 324,897 | 233,608 | 317,758 | 218,059 |
| Idaho | 17,534 | 3,792 | 28,112 | 7,316 | — | — | 94,358 | 147,825 | 258,574 | 183,221 | 251,673 | 172,897 |
| Illinois | 218,808 | 59,720 | 303,518 | 83,274 | — | — | 1,122,878 | 1,899,416 | 3,593,479 | 2,769,496 | 3,494,929 | 2,626,362 |
| Indiana | 100,103 | 26,911 | 132,753 | 38,783 | — | *3,631 | 483,242 | 667,788 | 1,664,630 | 1,146,344 | 1,626,815 | 1,089,317 |
| Iowa | 42,415 | 9,961 | 62,449 | 15,223 | — | — | 356,966 | 585,191 | 792,066 | 497,514 | 760,545 | 468,675 |
| Kansas | 43,836 | 11,936 | 65,683 | 17,598 | — | *1,523 | 279,972 | 492,506 | 694,974 | 471,885 | 668,009 | 439,454 |
| Kentucky | 82,670 | 18,295 | 113,392 | 29,560 | — | — | 299,966 | 385,494 | 980,152 | 675,350 | 957,876 | 643,211 |
| Louisiana | 119,347 | 29,844 | 157,402 | 45,517 | — | — | 330,648 | 627,872 | 1,214,839 | 863,817 | 1,193,211 | 823,408 |
| Maine | 26,615 | 6,520 | 39,487 | 10,541 | — | *1,780 | 95,980 | 97,263 | 356,651 | 204,303 | 350,766 | 197,413 |
| Maryland | 69,056 | 17,731 | 102,745 | 28,792 | — | — | 392,651 | 531,738 | 1,441,281 | 1,018,254 | 1,406,079 | 950,180 |
| Massachusetts | 93,217 | 27,373 | 132,522 | 35,970 | — | — | 541,265 | 717,154 | 1,929,412 | 1,216,360 | 1,876,264 | 1,151,928 |
| Michigan | 176,956 | 48,678 | 216,712 | 63,888 | — | *3,943 | 702,934 | 940,248 | 2,891,060 | 2,343,492 | 2,828,820 | 2,230,174 |
| Minnesota | 53,019 | 12,857 | 84,856 | 22,079 | — | — | 492,872 | 544,214 | 1,198,559 | 788,342 | 1,175,554 | 741,907 |
| Mississippi | 109,787 | 28,253 | 149,829 | 40,879 | — | *1,845 | 187,355 | 262,134 | 651,279 | 359,154 | 637,701 | 341,338 |
| Missouri | 115,061 | 32,314 | 153,127 | 46,903 | — | — | 519,687 | 719,355 | 1,406,196 | 937,804 | 1,360,962 | 887,583 |
| Montana | 14,074 | 4,693 | 24,063 | 7,393 | — | — | 90,218 | 131,039 | 228,678 | 159,857 | 219,185 | 150,557 |
| Nebraska | 31,609 | 7,204 | 42,637 | 10,929 | — | *218 | 187,525 | 330,467 | 458,383 | 291,900 | 447,718 | 278,283 |
| Nevada | 13,931 | 3,875 | 21,839 | 5,508 | — | — | 79,571 | 157,156 | 304,093 | 244,142 | 299,565 | 229,221 |
| New Hampshire | 13,389 | 3,566 | 23,695 | 5,981 | — | — | 85,525 | 114,978 | 319,676 | 205,903 | 312,746 | 196,483 |
| New Jersey | 113,324 | 34,025 | 189,059 | 55,217 | — | — | 762,154 | 1,078,165 | 2,522,362 | 1,771,707 | 2,463,407 | 1,694,659 |
| New Mexico | 46,514 | 11,760 | 61,762 | 16,263 | — | — | 106,631 | 170,455 | 393,638 | 263,207 | 384,598 | 246,863 |
| New York | 368,264 | 101,850 | 530,062 | 150,273 | — | *2,122 | 1,665,816 | 2,400,688 | 5,304,903 | 3,686,669 | 5,154,232 | 3,396,131 |
| North Carolina | 183,706 | 54,844 | 264,159 | 82,481 | — | — | 506,855 | 616,904 | 1,772,912 | 938,171 | 1,759,548 | 896,423 |
| North Dakota | 12,023 | 1,850 | 17,423 | 3,579 | — | *385 | 82,152 | 144,940 | 180,277 | 107,745 | 174,894 | 101,000 |
| Ohio | 179,005 | 49,917 | 249,894 | 70,341 | — | — | 1,030,347 | 1,191,751 | 3,359,172 | 2,386,229 | 3,292,217 | 2,265,992 |
| Oklahoma | 81,744 | 20,056 | 108,248 | 32,595 | — | — | 302,589 | 585,698 | 859,264 | 633,085 | 840,424 | 582,389 |
| Oregon | 38,665 | 9,050 | 52,386 | 13,492 | — | — | 267,172 | 377,939 | 821,215 | 573,945 | 802,049 | 535,002 |
| Pennsylvania | 194,605 | 51,453 | 280,753 | 77,445 | — | *1,806 | 1,043,144 | 1,265,239 | 3,663,721 | 2,476,505 | 3,584,602 | 2,348,607 |
| Rhode Island | 23,337 | 7,160 | 32,550 | 8,626 | — | — | 78,797 | 117,967 | 323,605 | 191,529 | 317,558 | 184,559 |
| South Carolina | 101,463 | 26,139 | 136,282 | 39,019 | — | — | 207,253 | 223,209 | 955,249 | 535,310 | 939,252 | 511,613 |
| South Dakota | 29,788 | 6,586 | 30,878 | 9,822 | — | — | 89,029 | 143,244 | 174,317 | 105,770 | 168,375 | 98,180 |
| Tennessee | 174,660 | 45,839 | 234,800 | 65,479 | — | — | 399,047 | 526,950 | 1,330,361 | 816,183 | 1,313,187 | 789,745 |
| Texas | 355,628 | 97,368 | 497,162 | 137,858 | — | *2,520 | 1,339,630 | 2,923,903 | 4,384,442 | 3,146,147 | 4,309,870 | 2,949,268 |
| Utah | 21,509 | 5,947 | 34,114 | 8,579 | — | — | 112,448 | 158,544 | 413,799 | 268,034 | 408,220 | 279,190 |
| Vermont | 7,439 | 2,095 | 10,068 | 3,346 | — | — | 48,356 | 49,533 | 153,388 | 82,305 | 148,816 | 77,378 |
| Virginia | 106,746 | 27,056 | 163,649 | 42,130 | — | — | 482,798 | 635,245 | 1,699,886 | 1,112,138 | 1,665,992 | 1,061,787 |
| Washington | 60,593 | 16,843 | 82,674 | 24,132 | — | *25 | 467,789 | 750,261 | 1,285,275 | 967,992 | 1,234,295 | 909,984 |
| West Virginia | 47,015 | 13,446 | 61,348 | 17,689 | — | — | 119,752 | 143,309 | 540,835 | 381,492 | 531,155 | 366,373 |
| Wisconsin | 76,659 | 18,970 | 111,738 | 31,361 | — | — | 441,067 | 542,215 | 1,475,854 | 982,920 | 1,444,275 | 937,418 |
| Wyoming | 8,574 | 2,152 | 10,723 | 2,871 | — | — | 48,257 | 118,012 | 157,912 | 135,132 | 153,776 | 126,096 |
| Puerto Rico | — | — | — | — | — | — | 909 | 1,983 | 32,144 | 33,359 | 32,136 | 33,281 |
| U.S. citizens abroad ¹ | *555 | *268 | *1,362 | *320 | — | — | 93,859 | 252,290 | 85,432 | 136,183 | 80,491 | 121,818 |

(¹) Less than \$500.
² Estimate should be used with caution because of the small number of sample returns on which it is based.
³ Returns filed by U.S. citizens living in U.S. possessions or abroad.
 NOTE: Detail may not add to total because of rounding.

Table 4.3—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by State

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

| State | Number of returns | Number of principal residences | Returns with energy conservation expenditures | | | | | | | | | |
|-----------------------------------|-------------------|--------------------------------|---|------------------|-----------------------------|------------------|---|------------------|---------------------------|---------------|--|----------------|
| | | | Total expenditures | | Expenditures for insulation | | Expenditures for storm windows or doors | | Expenditures for caulking | | Other current-year conservation expenditures | |
| | | | 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) | |
| United States, total | 4,787,883 | 4,793,461 | 4,600,985 | 3,200,379 | 2,701,148 | 1,217,612 | 2,460,285 | 1,455,357 | 1,225,054 | 83,711 | 873,848 | 443,699 |
| Alabama | 78,744 | 78,744 | 76,621 | 48,243 | 45,394 | 21,134 | 43,075 | 19,947 | 17,989 | 832 | 7,430 | 6,331 |
| Alaska | 7,854 | 7,854 | 7,777 | 4,951 | 5,618 | 2,832 | 3,019 | 1,217 | 2,704 | 350 | 1,403 | 552 |
| Arizona | 49,879 | 49,879 | 36,433 | 26,398 | 23,140 | 18,982 | 13,598 | 5,738 | 7,025 | 399 | 3,430 | 1,277 |
| Arkansas | 34,826 | 34,826 | 33,097 | 23,371 | 14,710 | 9,105 | 24,250 | 12,927 | 1,763 | 389 | 3,095 | 950 |
| California | 263,856 | 265,035 | 227,613 | 148,822 | 188,473 | 108,387 | 36,996 | 32,083 | 30,392 | 3,812 | 25,437 | 6,540 |
| Colorado | 90,892 | 94,567 | 85,757 | 61,227 | 48,572 | 16,615 | 50,102 | 41,661 | 21,331 | 1,097 | 5,999 | 1,853 |
| Connecticut | 110,637 | 110,638 | 107,165 | 65,921 | 56,153 | 18,303 | 54,135 | 21,478 | 25,483 | 1,124 | 37,315 | 25,017 |
| Delaware | 17,454 | 17,454 | 17,337 | 11,017 | 9,685 | 3,945 | 10,541 | 6,553 | 5,834 | 272 | 2,038 | 847 |
| District of Columbia | 9,367 | 9,367 | 9,297 | 10,034 | 4,251 | 2,181 | 4,940 | 5,411 | 1,395 | 194 | 3,012 | 2,648 |
| Florida | 84,083 | 84,083 | 75,403 | 46,894 | 45,683 | 19,462 | 28,550 | 20,947 | 17,428 | 3,994 | 10,145 | 2,490 |
| Georgia | 68,566 | 68,566 | 68,189 | 32,710 | 32,839 | 13,255 | 37,970 | 15,443 | 6,786 | 1,245 | 7,973 | 2,766 |
| Hawaii | 9,696 | 9,696 | 1,467 | 2,616 | *780 | *341 | *450 | *1,850 | *404 | *245 | *327 | *401 |
| Idaho | 16,910 | 16,910 | 15,714 | 11,708 | 8,790 | 4,348 | 9,275 | 5,362 | 3,219 | 184 | 2,850 | 1,814 |
| Illinois | 259,418 | 259,418 | 250,655 | 169,359 | 139,800 | 54,749 | 132,604 | 80,131 | 71,022 | 5,253 | 50,096 | 29,225 |
| Indiana | 115,437 | 115,437 | 110,658 | 61,818 | 69,446 | 30,210 | 58,987 | 27,881 | 26,509 | 1,722 | 11,747 | 2,005 |
| Iowa | 80,389 | 80,389 | 76,465 | 46,414 | 47,312 | 16,380 | 23,591 | 16,380 | 23,897 | 1,983 | 9,913 | 4,459 |
| Kansas | 45,943 | 45,943 | 44,815 | 24,264 | 22,143 | 8,522 | 22,983 | 11,047 | 12,689 | 562 | *6,114 | *4,134 |
| Kentucky | 46,955 | 46,955 | 45,391 | 25,194 | 30,391 | 13,356 | 26,421 | 10,570 | 8,154 | 245 | 2,749 | 1,023 |
| Louisiana | 45,971 | 45,971 | 43,951 | 42,056 | 27,422 | 28,779 | 21,344 | 9,753 | 3,145 | 516 | 5,865 | 3,008 |
| Maine | 33,391 | 33,391 | 32,289 | 21,601 | 22,239 | 13,024 | 14,578 | 5,006 | 9,579 | 370 | 8,112 | 3,202 |
| Maryland | 141,514 | 141,514 | 137,327 | 130,075 | 80,178 | 31,976 | 70,974 | 65,881 | 44,625 | 7,816 | 32,986 | 24,403 |
| Massachusetts | 232,962 | 232,962 | 224,899 | 190,855 | 127,959 | 61,832 | 131,985 | 80,475 | 82,328 | 7,019 | 60,332 | 41,529 |
| Michigan | 231,973 | 231,973 | 222,942 | 123,793 | 125,066 | 44,503 | 126,164 | 62,664 | 66,815 | 2,243 | 40,696 | 14,384 |
| Minnesota | 167,098 | 167,098 | 163,490 | 86,782 | 103,111 | 73,151 | 122,624 | 29,847 | 29,847 | 1,592 | 22,631 | 10,140 |
| Mississippi | 30,191 | 30,191 | 30,187 | 24,786 | 17,842 | 14,914 | 16,260 | 6,601 | 3,575 | 1,816 | *2,963 | *1,455 |
| Missouri | 100,431 | 100,431 | 99,696 | 51,535 | 53,363 | 15,977 | 65,338 | 29,335 | 20,494 | 1,124 | 18,719 | 5,100 |
| Montana | 21,547 | 21,547 | 20,332 | 10,562 | 15,101 | 5,589 | 15,580 | 3,864 | 5,043 | 209 | 1,953 | 900 |
| Nebraska | 40,183 | 40,183 | 38,881 | 23,741 | 24,005 | 13,340 | 19,303 | 8,377 | 11,757 | 464 | 7,684 | 1,559 |
| Nevada | 11,893 | 11,894 | 10,230 | 7,744 | 5,916 | 3,549 | 5,837 | 3,034 | 3,086 | 244 | 1,621 | 917 |
| New Hampshire | 26,566 | 26,567 | 24,764 | 13,386 | 16,880 | 5,291 | 13,528 | 4,341 | 9,943 | 263 | 6,267 | 3,492 |
| New Jersey | 252,873 | 252,873 | 251,449 | 190,542 | 150,518 | 67,176 | 132,703 | 69,353 | 84,658 | 6,331 | 83,397 | 47,683 |
| New Mexico | 19,315 | 19,315 | 16,689 | 10,199 | 9,938 | 5,277 | 9,723 | 4,387 | 4,414 | 275 | 724 | 259 |
| New York | 494,233 | 494,261 | 487,367 | 347,916 | 288,864 | 118,687 | 259,970 | 150,055 | 161,129 | 9,001 | 138,481 | 70,173 |
| North Carolina | 83,679 | 83,679 | 81,083 | 49,953 | 48,833 | 21,221 | 44,516 | 19,001 | 19,608 | 842 | 3,935 | 8,689 |
| North Dakota | 13,962 | 13,962 | 13,114 | 7,894 | 10,321 | 4,828 | 5,571 | 2,478 | 3,660 | 344 | 1,481 | 244 |
| Ohio | 223,680 | 223,680 | 217,883 | 156,961 | 124,749 | 61,220 | 131,753 | 73,768 | 69,104 | 2,772 | 40,757 | 19,201 |
| Oklahoma | 59,878 | 59,878 | 59,467 | 41,664 | 36,864 | 19,617 | 36,776 | 19,733 | 12,320 | 968 | 3,171 | 1,345 |
| Oregon | 69,357 | 69,357 | 64,599 | 40,172 | 35,735 | 21,511 | 50,983 | 57,143 | 11,163 | 398 | 5,943 | 1,119 |
| Pennsylvania | 349,162 | 349,162 | 344,172 | 282,352 | 168,470 | 65,334 | 215,201 | 169,768 | 97,728 | 5,112 | 63,419 | 42,138 |
| Rhode Island | 30,654 | 30,654 | 29,716 | 21,677 | 18,032 | 8,581 | 15,273 | 7,282 | 9,338 | 508 | 3,693 | 5,306 |
| South Carolina | 55,040 | 55,189 | 54,601 | 29,490 | 18,826 | 11,204 | 42,726 | 15,634 | 8,456 | 369 | 3,552 | 2,284 |
| South Dakota | 11,819 | 11,819 | 10,355 | 6,599 | 7,904 | 5,498 | 3,292 | 893 | 1,685 | 94 | *267 | *114 |
| Tennessee | 67,706 | 67,706 | 67,258 | 50,368 | 38,638 | 20,712 | 40,543 | 26,621 | 17,623 | 698 | *3,542 | *2,337 |
| Texas | 157,657 | 157,657 | 153,084 | 115,346 | 74,273 | 34,091 | 90,681 | 69,950 | 39,826 | 3,380 | 12,185 | 7,925 |
| Utah | 42,966 | 42,966 | 41,499 | 23,793 | 26,185 | 9,761 | 23,549 | 12,926 | 9,022 | 282 | 4,625 | 825 |
| Vermont | 14,381 | 14,381 | 13,195 | 8,792 | 8,399 | 4,801 | 6,140 | 2,492 | 5,506 | 178 | 2,230 | 1,321 |
| Virginia | 91,337 | 91,337 | 90,481 | 48,175 | 51,615 | 19,696 | 51,742 | 19,739 | 21,804 | 1,312 | 15,683 | 7,428 |
| Washington | 97,536 | 97,536 | 92,883 | 68,904 | 55,054 | 22,991 | 47,008 | 38,036 | 20,266 | 645 | 21,044 | 7,233 |
| West Virginia | 20,868 | 20,868 | 19,564 | 16,012 | 13,154 | 4,469 | 10,358 | 8,561 | 4,193 | 234 | *2,661 | *2,749 |
| Wisconsin | 143,194 | 143,194 | 141,106 | 87,064 | 93,740 | 41,172 | 72,459 | 32,603 | 44,210 | 2,466 | 31,194 | 10,822 |
| Wyoming | 11,983 | 11,983 | 11,079 | 7,750 | 7,849 | 3,894 | 5,579 | 3,442 | 2,807 | 132 | 932 | 282 |
| Puerto Rico | — | — | — | — | — | — | — | — | — | — | — | — |
| U.S. citizens abroad ¹ | 2,267 | 2,267 | 1,519 | 882 | *925 | *540 | *608 | *326 | *173 | *10 | *50 | *6 |

Footnote(s) at end of table.

Individual Returns/1980

Table 4.3—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by State—Continued

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

| State | Returns with energy conservation expenditures—Continued | | | | | | | | Returns with renewable energy source expenditures | | | |
|-----------------------------------|---|------------------|---|----------------|---|------------------|--|----------------|---|----------------|--|----------------|
| | Maximum allowable energy conservation expenditures | | Prior-year energy conservation expenditures | | Maximum allowable current-year energy conservation expenditures | | Energy conservation credit (before limitation) | | Total expenditures | | Renewable energy source credit (before limitation) | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| United States, total | 4,600,985 | 2,900,138 | 1,328,277 | 764,800 | 4,585,556 | 2,796,801 | 4,585,556 | 418,800 | 155,269 | 447,558 | 155,261 | 165,632 |
| Alabama | 76,621 | 47,497 | 15,937 | 5,328 | 76,621 | 47,401 | 76,621 | 7,096 | *2,059 | *11,519 | *2,059 | *3,844 |
| Alaska | 7,777 | 4,364 | 2,997 | 1,843 | 7,777 | 4,010 | 7,777 | 602 | *142 | *658 | *142 | *263 |
| Arizona | 36,433 | 23,246 | 4,909 | 1,610 | 36,433 | 23,240 | 36,433 | 3,480 | 15,155 | 30,365 | 15,155 | 12,138 |
| Arkansas | 33,097 | 21,630 | 5,304 | 2,592 | 33,097 | 21,503 | 33,097 | 3,221 | *4 | *3 | *4 | *1 |
| California | 227,613 | 133,504 | 23,248 | 9,883 | 227,593 | 132,073 | 227,593 | 19,807 | 44,789 | 107,870 | 44,789 | 38,567 |
| Colorado | 85,757 | 54,503 | 22,455 | 15,110 | 85,344 | 52,467 | 85,344 | 7,866 | 4,386 | 10,031 | 4,386 | 3,848 |
| Connecticut | 107,165 | 62,140 | 38,842 | 21,760 | 107,015 | 60,333 | 107,015 | 9,033 | 4,891 | 18,275 | 4,891 | 6,432 |
| Delaware | 17,337 | 9,335 | 7,637 | 3,931 | 17,312 | 9,215 | 17,312 | 1,379 | *633 | *693 | *633 | *221 |
| District of Columbia | 9,297 | 6,489 | 1,205 | 825 | 9,244 | 6,418 | 9,244 | 1,262 | *54 | *47 | *54 | *19 |
| Florida | 75,403 | 41,387 | 11,584 | 6,653 | 75,402 | 41,153 | 75,402 | 6,163 | 10,880 | 19,613 | 10,880 | 7,844 |
| Georgia | 68,189 | 31,295 | 14,989 | 4,684 | 68,189 | 31,135 | 68,189 | 4,654 | *398 | *719 | *398 | *266 |
| Hawaii | 1,467 | 1,374 | *404 | *436 | 1,467 | 1,374 | 1,467 | 206 | 7,939 | 26,864 | 7,939 | 11,541 |
| Idaho | 15,714 | 10,822 | 4,367 | 2,007 | 15,670 | 10,536 | 15,670 | 1,578 | 799 | 1,669 | 799 | 640 |
| Illinois | 250,655 | 149,785 | 75,071 | 43,681 | 248,827 | 141,480 | 248,827 | 21,179 | *4,468 | *35,762 | *4,468 | *12,510 |
| Indiana | 110,658 | 60,720 | 39,812 | 23,715 | 109,265 | 58,793 | 109,265 | 8,793 | *286 | *2,866 | *286 | *876 |
| Iowa | 76,465 | 44,738 | 31,307 | 17,226 | 76,306 | 43,316 | 76,306 | 6,481 | *575 | *6,673 | *575 | *941 |
| Kansas | 44,815 | 22,659 | 8,809 | 3,594 | 44,762 | 22,604 | 44,762 | 3,382 | *266 | *983 | *266 | *393 |
| Kentucky | 45,391 | 24,848 | 6,671 | 2,568 | 45,391 | 24,690 | 45,391 | 3,698 | *9 | *38 | *9 | *5 |
| Louisiana | 43,951 | 29,452 | 5,769 | 2,130 | 43,951 | 29,266 | 43,951 | 4,388 | — | — | — | — |
| Maine | 32,289 | 18,540 | 11,846 | 7,221 | 32,288 | 17,519 | 32,288 | 2,624 | 352 | 651 | 352 | 258 |
| Maryland | 137,327 | 107,545 | 43,380 | 24,443 | 136,076 | 102,465 | 136,076 | 15,339 | *3,813 | *6,666 | *3,813 | *2,041 |
| Massachusetts | 224,899 | 170,059 | 73,839 | 43,150 | 224,862 | 162,398 | 224,862 | 24,326 | 9,985 | 36,600 | 9,985 | 14,603 |
| Michigan | 222,942 | 118,041 | 64,474 | 42,254 | 222,632 | 115,832 | 222,632 | 17,332 | 2,021 | 1,380 | 2,021 | 545 |
| Minnesota | 163,490 | 85,007 | 57,665 | 30,202 | 163,490 | 83,745 | 163,490 | 12,550 | *1,082 | *2,441 | *1,082 | *848 |
| Mississippi | 30,187 | 19,691 | 7,598 | 4,091 | 30,177 | 19,612 | 30,177 | 2,938 | — | — | — | — |
| Missouri | 99,696 | 47,039 | 35,725 | 23,538 | 99,397 | 45,028 | 99,397 | 6,742 | *1,811 | *4,399 | *1,811 | *1,760 |
| Montana | 20,332 | 10,345 | 5,200 | 3,238 | 20,238 | 10,043 | 20,238 | 1,505 | 400 | 727 | 400 | 284 |
| Nebraska | 38,881 | 23,285 | 8,497 | 4,044 | 38,881 | 23,034 | 38,881 | 3,456 | *1,079 | *10,560 | *1,079 | *2,942 |
| Nevada | 10,230 | 6,877 | 2,461 | 1,594 | 10,209 | 6,756 | 10,209 | 1,013 | 1,994 | 3,362 | 1,994 | 1,339 |
| New Hampshire | 24,764 | 13,151 | 8,974 | 4,192 | 24,369 | 12,274 | 24,369 | 1,836 | 513 | 1,075 | 513 | 420 |
| New Jersey | 251,449 | 177,777 | 80,037 | 62,049 | 249,643 | 159,643 | 249,643 | 23,907 | *1,623 | *7,207 | *1,623 | *2,813 |
| New Mexico | 16,689 | 9,345 | 2,904 | 1,549 | 16,659 | 9,251 | 16,659 | 1,385 | 3,122 | 12,235 | 3,122 | 4,590 |
| New York | 487,367 | 315,021 | 174,376 | 108,989 | 483,637 | 300,364 | 483,637 | 44,942 | 3,889 | 6,856 | 3,889 | 2,526 |
| North Carolina | 81,083 | 47,902 | 19,980 | 8,679 | 81,056 | 47,630 | 81,056 | 7,130 | 4,317 | 21,136 | 4,317 | 6,404 |
| North Dakota | 13,114 | 7,286 | 3,533 | 1,713 | 13,114 | 7,009 | 13,114 | 1,049 | *617 | *5,054 | *617 | *1,785 |
| Ohio | 217,883 | 137,682 | 63,320 | 37,728 | 217,837 | 135,035 | 217,837 | 20,210 | 3,210 | 9,589 | 3,210 | 3,836 |
| Oklahoma | 59,467 | 39,681 | 20,733 | 11,796 | 59,449 | 39,109 | 59,449 | 5,860 | *161 | *297 | *161 | *108 |
| Oregon | 64,599 | 69,241 | 14,596 | 7,073 | 64,589 | 67,611 | 64,589 | 10,138 | 2,303 | 6,359 | 2,303 | 2,543 |
| Pennsylvania | 344,172 | 246,325 | 113,565 | 68,295 | 342,541 | 236,367 | 342,541 | 35,401 | 2,704 | 5,669 | 2,704 | 2,078 |
| Rhode Island | 29,716 | 18,906 | 9,312 | 4,905 | 29,703 | 18,582 | 29,703 | 2,779 | 469 | 1,192 | 469 | 465 |
| South Carolina | 54,601 | 28,927 | 7,997 | 2,584 | 54,601 | 28,866 | 54,601 | 4,323 | *283 | *216 | *283 | *87 |
| South Dakota | 10,355 | 4,853 | 2,306 | 1,396 | 10,326 | 4,594 | 10,326 | 686 | 803 | 998 | 803 | 315 |
| Tennessee | 67,258 | 49,385 | 10,150 | 3,935 | 67,258 | 49,289 | 67,258 | 7,374 | *446 | *2,035 | *446 | *789 |
| Texas | 153,084 | 102,893 | 37,437 | 18,949 | 153,084 | 100,288 | 153,084 | 15,027 | 2,724 | 2,651 | 2,724 | 1,043 |
| Utah | 41,499 | 22,247 | 12,688 | 5,919 | 41,494 | 21,736 | 41,494 | 3,261 | 512 | 1,232 | 512 | 485 |
| Vermont | 13,195 | 6,802 | 4,041 | 1,638 | 13,157 | 6,704 | 13,157 | 1,003 | 899 | 2,363 | 899 | 933 |
| Virginia | 90,461 | 45,387 | 28,363 | 14,002 | 89,120 | 42,741 | 89,120 | 6,417 | *494 | *4,308 | *494 | *1,057 |
| Washington | 92,883 | 62,214 | 26,464 | 15,342 | 92,861 | 60,279 | 92,861 | 9,022 | *2,120 | *6,342 | *2,120 | *2,098 |
| West Virginia | 19,564 | 13,941 | 3,864 | 2,861 | 19,549 | 12,921 | 19,549 | 1,934 | *1,265 | *1,225 | *1,265 | *888 |
| Wisconsin | 141,106 | 84,608 | 47,590 | 25,900 | 141,008 | 79,236 | 141,008 | 11,853 | *935 | *2,134 | *935 | *854 |
| Wyoming | 11,079 | 7,467 | 3,699 | 1,817 | 11,076 | 6,950 | 11,076 | 1,044 | 842 | 5,260 | 842 | 2,061 |
| Puerto Rico | — | — | — | — | — | — | — | — | — | — | — | — |
| U.S. citizens abroad ¹ | 1,519 | 880 | *346 | *139 | 1,519 | 880 | 1,519 | 132 | *748 | *1,724 | *748 | *687 |

Footnote(s) at end of table.

Table 4.3—Returns With Residential Energy Expenditures: Expenditures by Type and Computation of the Energy Credit, by State—Continued

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

| State | Total current-year residential energy credit (before limitation) | | Residential energy credit carryover from 1979 | | Total available residential energy credit | | Income tax before residential energy credit | | Credit carried over to 1981 | | 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 |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) |
| United States, total | 4,696,379 | 584,432 | 118,244 | 20,192 | 4,781,708 | 604,624 | 4,669,675 | 25,199,236 | 181,821 | 42,364 | 4,669,675 | 562,141 |
| Alabama | 78,661 | 10,940 | *83 | *13 | 78,744 | 10,953 | 78,046 | 342,479 | *2,483 | *208 | 78,046 | 10,732 |
| Alaska | 7,822 | 865 | *42 | *7 | 7,864 | 872 | 7,650 | 70,681 | *258 | *181 | 7,650 | 890 |
| Arizona | 48,991 | 15,618 | *988 | *249 | 49,979 | 15,867 | 49,244 | 240,278 | 1,695 | 1,178 | 49,244 | 14,686 |
| Arkansas | 33,101 | 3,222 | *2,043 | *129 | 34,626 | 3,351 | 33,685 | 119,509 | *1,798 | *54 | 33,685 | 3,294 |
| California | 258,462 | 58,373 | 5,989 | 459 | 263,636 | 58,832 | 251,939 | 1,680,973 | 19,132 | 4,781 | 251,939 | 54,043 |
| Colorado | 88,944 | 11,712 | 3,510 | 790 | 90,673 | 12,502 | 87,329 | 505,378 | 3,890 | 803 | 87,329 | 11,693 |
| Connecticut | 110,457 | 15,465 | *212 | *57 | 110,487 | 15,522 | 109,460 | 780,282 | *1,377 | *168 | 109,460 | 15,353 |
| Delaware | 17,351 | 1,600 | *111 | *4 | 17,429 | 1,604 | 17,378 | 101,723 | *51 | *15 | 17,378 | 1,589 |
| District of Columbia | 9,296 | 1,280 | *154 | *100 | 9,366 | 1,380 | 9,243 | 76,924 | *178 | *105 | 9,243 | 1,275 |
| Florida | 83,349 | 14,007 | *828 | *81 | 84,083 | 14,088 | 81,443 | 488,855 | 5,306 | 2,358 | 81,443 | 11,730 |
| Georgia | 68,565 | 4,920 | † | † | 68,566 | 4,920 | 68,184 | 378,291 | *381 | *17 | 68,184 | 4,902 |
| Hawaii | 8,438 | 11,747 | 1,258 | 967 | 9,696 | 12,714 | 9,014 | 50,452 | 1,518 | 1,198 | 9,014 | 11,516 |
| Idaho | 16,344 | 2,219 | 698 | 336 | 16,910 | 2,554 | 15,787 | 68,315 | 1,267 | 430 | 15,787 | 2,124 |
| Illinois | 253,275 | 33,889 | 6,910 | 1,453 | 259,415 | 35,142 | 254,707 | 1,670,253 | 6,289 | 1,960 | 254,707 | 33,181 |
| Indiana | 109,551 | 9,669 | *5,865 | *1,187 | 115,325 | 10,856 | 110,144 | 512,208 | 8,864 | 1,180 | 110,144 | 9,676 |
| Iowa | 76,626 | 7,422 | *3,912 | *696 | 80,230 | 8,118 | 75,247 | 352,129 | 5,538 | 1,145 | 75,247 | 6,973 |
| Kansas | 45,007 | 3,774 | *1,458 | *254 | 45,890 | 4,029 | 42,374 | 218,189 | 3,516 | 547 | 42,374 | 3,462 |
| Kentucky | 45,399 | 3,704 | *1,556 | *94 | 46,955 | 3,797 | 45,762 | 194,434 | *2,783 | *251 | 45,762 | 3,547 |
| Louisiana | 43,951 | 4,388 | *2,020 | *75 | 45,971 | 4,462 | 45,594 | 256,147 | *977 | *88 | 45,594 | 4,374 |
| Maine | 32,550 | 2,881 | 1,685 | 109 | 33,390 | 2,990 | 32,578 | 113,247 | 1,039 | 135 | 32,578 | 2,855 |
| Maryland | 138,312 | 17,380 | *2,664 | *1,689 | 140,263 | 19,070 | 138,185 | 739,266 | *3,628 | *780 | 138,185 | 18,289 |
| Massachusetts | 232,054 | 38,929 | *2,618 | *385 | 232,925 | 39,314 | 229,789 | 1,126,676 | 10,946 | 6,112 | 229,789 | 33,201 |
| Michigan | 222,769 | 17,877 | 11,040 | 2,269 | 231,663 | 20,146 | 225,369 | 1,202,967 | 6,293 | 1,590 | 225,369 | 18,556 |
| Minnesota | 164,147 | 13,399 | *4,005 | *715 | 167,098 | 14,113 | 156,737 | 643,048 | 10,388 | 1,456 | 156,737 | 12,957 |
| Mississippi | 30,177 | 2,938 | *4 | *1 | 30,181 | 2,939 | 28,973 | 129,539 | 2,189 | 68 | 28,973 | 2,871 |
| Missouri | 99,387 | 8,502 | *3,195 | *322 | 100,122 | 8,824 | 98,997 | 478,913 | *1,148 | *112 | 98,997 | 8,712 |
| Montana | 20,406 | 1,789 | 1,093 | 73 | 21,453 | 1,862 | 19,670 | 79,817 | 1,876 | 197 | 19,670 | 1,665 |
| Nebraska | 39,942 | 6,398 | *1,469 | *113 | 40,183 | 6,511 | 39,198 | 161,299 | 2,065 | 891 | 39,198 | 5,820 |
| Nevada | 11,537 | 2,352 | 802 | 135 | 11,878 | 2,487 | 11,421 | 75,710 | 590 | 223 | 11,421 | 2,263 |
| New Hampshire | 24,698 | 2,256 | 2,067 | 250 | 26,564 | 2,505 | 26,211 | 129,814 | 502 | 124 | 26,211 | 2,381 |
| New Jersey | 250,966 | 26,250 | 2,225 | 737 | 252,849 | 27,257 | 252,509 | 1,618,006 | *2,319 | *62 | 252,509 | 27,190 |
| New Mexico | 18,925 | 5,975 | 457 | 67 | 19,291 | 6,041 | 18,462 | 84,263 | 1,587 | 416 | 18,462 | 5,625 |
| New York | 485,478 | 47,468 | 13,827 | 2,255 | 494,108 | 49,724 | 484,034 | 2,635,831 | 12,599 | 2,640 | 484,034 | 47,076 |
| North Carolina | 83,322 | 15,534 | *1,589 | *81 | 83,678 | 15,615 | 80,324 | 454,883 | *3,354 | *349 | 80,324 | 15,266 |
| North Dakota | 13,685 | 2,834 | 364 | 47 | 13,962 | 2,881 | 12,704 | 51,070 | 1,394 | 1,830 | 12,704 | 1,051 |
| Ohio | 220,661 | 24,045 | *3,408 | *253 | 223,634 | 24,298 | 220,181 | 1,064,455 | 4,733 | 805 | 220,181 | 23,492 |
| Oklahoma | 59,466 | 5,968 | *394 | *6 | 59,860 | 5,974 | 57,274 | 306,081 | *4,327 | *324 | 57,274 | 5,604 |
| Oregon | 66,733 | 12,680 | 2,614 | 310 | 69,347 | 12,990 | 66,201 | 324,026 | 3,722 | 427 | 66,201 | 12,564 |
| Pennsylvania | 345,047 | 37,479 | 5,016 | 311 | 347,531 | 37,789 | 346,723 | 1,618,500 | 13,566 | 1,724 | 346,723 | 38,065 |
| Rhode Island | 30,127 | 3,244 | *928 | *71 | 30,642 | 3,314 | 30,552 | 142,976 | *647 | *40 | 30,552 | 3,274 |
| South Carolina | 54,884 | 4,409 | *174 | *18 | 55,040 | 4,427 | 54,847 | 185,572 | *193 | *22 | 54,847 | 4,405 |
| South Dakota | 11,080 | 1,002 | 836 | 66 | 11,790 | 1,068 | 10,449 | 45,191 | 1,461 | 144 | 10,449 | 924 |
| Tennessee | 67,704 | 8,163 | † | † | 67,706 | 8,164 | 66,141 | 305,714 | *4,149 | *404 | 66,141 | 7,753 |
| Texas | 154,200 | 16,069 | 4,104 | 817 | 157,657 | 16,886 | 155,683 | 1,167,492 | 3,968 | 386 | 155,683 | 16,500 |
| Utah | 41,863 | 3,745 | 2,068 | 94 | 42,961 | 3,839 | 40,518 | 147,199 | 2,437 | 166 | 40,518 | 3,672 |
| Vermont | 13,785 | 1,936 | 804 | 109 | 14,381 | 2,045 | 13,231 | 59,724 | 1,560 | 243 | 13,231 | 1,802 |
| Virginia | 89,508 | 7,474 | *488 | *24 | 89,996 | 7,498 | 89,968 | 596,016 | *26 | *5 | 89,968 | 7,490 |
| Washington | 93,176 | 11,120 | *5,689 | *641 | 97,514 | 11,761 | 96,498 | 570,243 | *3,035 | *1,454 | 96,498 | 10,307 |
| West Virginia | 20,813 | 2,822 | *40 | *2 | 20,853 | 2,824 | 19,918 | 88,590 | *2,114 | *771 | 19,918 | 2,052 |
| Wisconsin | 141,517 | 12,707 | *4,519 | *1,186 | 143,096 | 13,893 | 140,323 | 660,659 | *6,460 | *1,624 | 140,323 | 12,269 |
| Wyoming | 11,603 | 3,105 | 418 | 88 | 11,980 | 3,192 | 11,653 | 61,997 | 666 | 153 | 11,653 | 3,029 |
| Puerto Rico | — | — | — | — | — | — | — | — | — | — | — | — |
| U.S. citizens abroad ¹ | 2,267 | 819 | — | — | 2,267 | 819 | 2,124 | 22,941 | *143 | *20 | 2,124 | 799 |

¹ Estimate should be used with caution because of the small number of sample returns on which it is based.

² Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.

³ Returns filed by U.S. citizens living in U.S. possessions or abroad.

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

Individual Returns/1980

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State

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

| Size of adjusted gross income | All returns | | | | | | | | Joint returns of husbands and wives | | | | | | | |
|-------------------------------|-------------------|------------------------------------|--------------------|----------------------|--|--------------------|-------------------|--------------------|-------------------------------------|----------------------|-------------------|----------------------------|--|--------------------|-------------------|--------------------|
| | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions other than age or blindness | Total income tax | | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | | |
| | | | Number of returns | Amount | | Number of returns | Amount | | | Number of returns | Amount | | | | | |
| | | | | | | | | | | | | | | (1) | (2) | (3) |
| United States, Total | 93,902,469 | 1,613,731,497 | 83,802,109 | 1,349,842,802 | 227,925,098 | 215,892,792 | 73,906,244 | 250,341,440 | 45,243,211 | 1,147,881,397 | 40,272,060 | 959,981,701 | 158,991,734 | 150,904,894 | 39,726,769 | 186,330,714 |
| Total | 93,902,469 | 1,613,731,497 | 83,802,109 | 1,349,842,802 | 227,925,098 | 215,892,792 | 73,906,244 | 250,341,440 | 45,243,211 | 1,147,881,397 | 40,272,060 | 959,981,701 | 158,991,734 | 150,904,894 | 39,726,769 | 186,330,714 |
| Under \$5,000 | 20,055,529 | 36,905,609 | 17,526,482 | 46,744,589 | 30,203,814 | 28,366,872 | 4,702,172 | 667,104 | 2,408,679 | -3,808,835 | 1,614,350 | 7,524,747 | 8,330,802 | 7,354,542 | 10,565 | 97,759 |
| \$5,000 under \$10,000 | 18,370,997 | 136,638,938 | 15,544,252 | 111,917,131 | 37,513,547 | 33,978,135 | 14,411,024 | 7,812,688 | 5,123,174 | 39,200,117 | 3,915,270 | 28,165,582 | 17,787,593 | 15,702,807 | 2,568,433 | 681,179 |
| \$10,000 under \$15,000 | 14,303,041 | 177,118,036 | 12,663,585 | 149,810,056 | 33,412,558 | 31,060,112 | 13,914,385 | 17,063,315 | 5,801,767 | 72,805,901 | 4,895,688 | 57,287,570 | 20,461,795 | 18,821,565 | 5,489,436 | 4,560,470 |
| \$15,000 under \$20,000 | 11,097,733 | 193,430,777 | 10,132,210 | 168,603,444 | 29,867,383 | 28,510,184 | 10,961,188 | 22,774,214 | 6,529,921 | 114,637,605 | 5,956,246 | 99,006,282 | 22,939,279 | 21,927,350 | 6,414,090 | 10,630,508 |
| \$20,000 under \$25,000 | 9,158,521 | 205,478,622 | 8,530,167 | 181,630,588 | 27,648,093 | 26,780,224 | 9,091,119 | 26,804,588 | 6,797,127 | 152,942,620 | 6,394,684 | 136,524,648 | 23,989,199 | 23,323,758 | 6,738,337 | 17,687,485 |
| \$25,000 under \$30,000 | 6,783,466 | 185,760,754 | 6,393,355 | 165,420,281 | 21,746,349 | 21,171,102 | 6,758,834 | 26,635,973 | 5,731,613 | 157,066,572 | 5,461,871 | 141,855,170 | 20,077,257 | 19,606,217 | 5,710,446 | 21,130,683 |
| \$30,000 under \$50,000 | 11,003,991 | 408,002,857 | 10,346,860 | 354,361,528 | 36,894,282 | 35,797,157 | 10,953,895 | 69,953,761 | 10,013,967 | 372,190,029 | 9,541,894 | 328,853,730 | 35,081,361 | 34,355,326 | 9,973,458 | 62,201,061 |
| \$50,000 under \$100,000 | 2,568,277 | 165,927,779 | 2,210,783 | 117,828,311 | 8,824,706 | 8,381,318 | 2,554,346 | 39,757,718 | 2,336,282 | 150,851,422 | 2,070,690 | 110,769,465 | 8,424,366 | 8,054,289 | 2,324,368 | 35,391,195 |
| \$100,000 under \$200,000 | 443,514 | 58,591,220 | 361,303 | 34,965,920 | 1,603,066 | 1,481,783 | 442,274 | 19,406,182 | 397,259 | 52,473,096 | 335,538 | 32,844,387 | 1,516,307 | 1,412,943 | 396,328 | 17,155,694 |
| \$200,000 under \$500,000 | 100,369 | 28,343,686 | 80,132 | 13,966,820 | 353,157 | 317,129 | 100,242 | 11,342,454 | 89,277 | 25,144,126 | 74,213 | 12,996,693 | 333,214 | 301,257 | 89,172 | 9,965,051 |
| \$500,000 under \$1,000,000 | 12,467 | 8,323,125 | 9,644 | 2,874,431 | 42,158 | 36,489 | 12,455 | 3,713,691 | 10,585 | 7,052,195 | 8,690 | 2,625,739 | 38,561 | 33,741 | 10,580 | 3,129,947 |
| \$1,000,000 or more | 4,414 | 9,210,095 | 3,336 | 1,719,705 | 14,585 | 12,287 | 4,410 | 4,409,751 | 3,560 | 7,326,550 | 2,926 | 1,517,709 | 13,000 | 11,099 | 3,556 | 3,499,681 |
| Alabama | 1,397,132 | 21,478,922 | 1,275,193 | 18,706,044 | 3,651,507 | 3,525,125 | 1,024,081 | 2,993,120 | 762,778 | 16,589,894 | 701,690 | 14,458,669 | 2,650,250 | 2,550,791 | 659,847 | 2,437,406 |
| Total | 1,397,132 | 21,478,922 | 1,275,193 | 18,706,044 | 3,651,507 | 3,525,125 | 1,024,081 | 2,993,120 | 762,778 | 16,589,894 | 701,690 | 14,458,669 | 2,650,250 | 2,550,791 | 659,847 | 2,437,406 |
| Under \$5,000 | 309,360 | 594,970 | 264,816 | 783,682 | 529,194 | 505,390 | 57,686 | 7,150 | 41,171 | -62,575 | 27,763 | 153,684 | 153,942 | 138,390 | *34 | *488 |
| \$5,000 under \$10,000 | 320,508 | 2,287,691 | 289,630 | 2,039,801 | 744,144 | 711,183 | 207,765 | 108,027 | 107,937 | 803,412 | 95,052 | 670,404 | 375,702 | 352,462 | 54,172 | 17,244 |
| \$10,000 under \$15,000 | 212,950 | 2,852,538 | 197,635 | 2,394,577 | 543,817 | 517,592 | 206,662 | 229,509 | 126,144 | 1,585,777 | 113,700 | 1,391,883 | 418,862 | 401,129 | 119,856 | 102,273 |
| \$15,000 under \$20,000 | 161,018 | 2,811,187 | 152,317 | 2,564,574 | 522,594 | 517,592 | 159,665 | 290,255 | 131,985 | 2,299,614 | 128,297 | 2,171,515 | 468,091 | 464,638 | 131,220 | 220,059 |
| \$20,000 under \$25,000 | 130,673 | 2,908,287 | 121,963 | 2,599,837 | 426,017 | 412,826 | 128,800 | 354,799 | 112,550 | 2,516,358 | 105,520 | 2,258,324 | 395,051 | 382,776 | 111,694 | 291,495 |
| \$25,000 under \$30,000 | 102,339 | 2,797,535 | 98,556 | 2,594,647 | 344,865 | 337,063 | 102,330 | 383,033 | 93,356 | 2,548,481 | 91,132 | 2,427,594 | 324,593 | 325,905 | 93,347 | 338,893 |
| \$30,000 under \$50,000 | 130,314 | 4,788,095 | 125,133 | 4,158,438 | 413,662 | 399,409 | 130,204 | 827,991 | 121,399 | 4,466,450 | 116,218 | 3,891,137 | 404,321 | 390,068 | 121,289 | 753,862 |
| \$50,000 under \$100,000 | 24,175 | 1,607,877 | 20,522 | 1,071,265 | 84,016 | 79,150 | 24,174 | 401,313 | 22,950 | 1,522,073 | 19,702 | 1,031,866 | 81,880 | 77,415 | 22,949 | 373,347 |
| \$100,000 under \$200,000 | 4,664 | 615,114 | 3,722 | 339,850 | 17,016 | 15,448 | 4,664 | 214,467 | 4,281 | 564,410 | 3,479 | 315,901 | 16,150 | 14,749 | 4,281 | 193,810 |
| \$200,000 under \$500,000 | 1,007 | 288,598 | 801 | 129,770 | 3,476 | 3,089 | 1,007 | 117,652 | 899 | 257,274 | 738 | 120,570 | 3,274 | 2,926 | 899 | 104,091 |
| \$500,000 under \$1,000,000 | 97 | 62,628 | 76 | 22,775 | 332 | 287 | 97 | 28,267 | 86 | 56,006 | 70 | 20,328 | 307 | 267 | 86 | 25,158 |
| \$1,000,000 or more | 27 | 54,400 | 22 | 6,827 | 34 | 29 | 27 | 30,657 | 20 | 32,614 | 19 | 5,463 | 77 | 66 | 20 | 16,886 |
| Alaska | 183,214 | 4,096,935 | 172,461 | 3,745,128 | 430,531 | 424,098 | 146,546 | 770,495 | 85,675 | 2,869,089 | 80,418 | 2,600,904 | 304,658 | 300,639 | 75,100 | 553,164 |
| Total | 183,214 | 4,096,935 | 172,461 | 3,745,128 | 430,531 | 424,098 | 146,546 | 770,495 | 85,675 | 2,869,089 | 80,418 | 2,600,904 | 304,658 | 300,639 | 75,100 | 553,164 |
| Under \$5,000 | 43,724 | 66,763 | 40,313 | 126,906 | 58,105 | 57,326 | 13,648 | 1,974 | 5,066 | -20,897 | 3,845 | 24,373 | 16,655 | 16,135 | 23 | 214 |
| \$5,000 under \$10,000 | 21,696 | 167,194 | 19,730 | 154,426 | 51,995 | 51,196 | 16,843 | 8,129 | 7,403 | 62,973 | 6,695 | 63,670 | 28,653 | 28,592 | 3,320 | 1,011 |
| \$10,000 under \$15,000 | 20,869 | 264,992 | 19,731 | 244,671 | 40,936 | 40,665 | 20,148 | 28,887 | 6,859 | 87,719 | 6,181 | 76,717 | 24,220 | 23,996 | 6,222 | 5,715 |
| \$15,000 under \$20,000 | 17,818 | 315,477 | 16,647 | 292,186 | 41,205 | 40,717 | 17,410 | 40,601 | 7,898 | 140,631 | 7,309 | 130,628 | 27,511 | 27,237 | 7,541 | 12,836 |
| \$20,000 under \$25,000 | 15,227 | 343,370 | 14,324 | 314,198 | 38,605 | 37,255 | 15,132 | 51,062 | 8,123 | 183,642 | 7,704 | 165,283 | 28,774 | 27,813 | 8,028 | 21,445 |
| \$25,000 under \$30,000 | 10,495 | 292,661 | 10,134 | 275,475 | 29,502 | 28,758 | 10,323 | 47,672 | 6,179 | 170,351 | 6,022 | 162,492 | 22,196 | 21,952 | 6,020 | 22,207 |
| \$30,000 under \$50,000 | 34,540 | 1,348,902 | 33,473 | 1,246,717 | 107,898 | 106,550 | 34,236 | 251,476 | 27,249 | 1,073,556 | 26,339 | 989,478 | 97,606 | 96,474 | 27,084 | 188,539 |
| \$50,000 under \$100,000 | 17,684 | 1,122,812 | 17,117 | 993,741 | 58,001 | 57,514 | 17,645 | 278,680 | 15,828 | 1,011,348 | 15,400 | 897,011 | 55,007 | 54,520 | 15,792 | 245,249 |
| \$100,000 under \$200,000 | 1,019 | 130,089 | 867 | 79,721 | 3,711 | 3,613 | 1,019 | 42,985 | 938 | 119,409 | 808 | 74,752 | 3,523 | 3,435 | 938 | 38,953 |
| \$200,000 under \$500,000 | 127 | 33,907 | 110 | 14,818 | 472 | 448 | 127 | 14,081 | **132 | **40,357 | **116 | **16,499 | **513 | **485 | **132 | **16,994 |
| \$500,000 under \$1,000,000 | 12 | 7,643 | 12 | 1,904 | 1 | 1 | 12 | 3,560 | ** | ** | ** | ** | ** | **50 | **13 | **3,961 |
| \$1,000,000 or more | *3 | *3,125 | *3 | *365 | *10 | *8 | *3 | *1,389 | ** | ** | ** | ** | ** | ** | ** | ** |
| Arizona | 1,113,274 | 18,297,827 | 973,445 | 14,897,962 | 2,839,689 | 2,663,413 | 856,933 | 2,597,397 | 566,224 | 13,238,005 | 484,014 | 10,684,537 | 2,047,037 | 1,912,427 | 481,487 | 1,951,650 |
| Total | 1,113,274 | 18,297,827 | 973,445 | 14,897,962 | 2,839,689 | 2,663,413 | 856,933 | 2,597,397 | 566,224 | 13,238,005 | 484,014 | 10,684,537 | 2,047,037 | 1,912,427 | 481,487 | 1,951,650 |
| Under \$5,000 | 228,181 | 348,721 | 201,307 | 553,751 | 350,921 | 339,582 | 44,801 | 6,595 | 29,428 | -85,728 | 18,625 | 109,666 | 105,885 | 100,125 | 85 | 1,456 |
| \$5,000 under \$10,000 | 245,703 | 1,851,439 | 209,275 | 1,513,071 | 535,823 | 485,626 | 183,439 | 98,968 | 80,654 | 612,560 | 67,848 | 493,792 | 284,361 | 255,899 | 34,840 | 10,514 |
| \$10,000 under \$15,000 | 171,571 | 2,120,406 | 149,709 | 1,769,742 | 450,527 | 409,912 | 163,686 | 179,697 | 86,381 | 1,071,617 | 70,276 | 815,769 | 314,556 | 279,275 | 79,743 | 62,273 |
| \$15,000 under \$20,000 | 133,781 | 2,339,253 | 119,157 | 1,953,129 | 394,814 | 372,320 | 132,420 | 256,086 | 82,348 | 1,452,128 | 71,506 | 1,174,535 | 306,311 | 286,168 | 80,987 | 130,952 |
| \$20,000 under \$2 | | | | | | | | | | | | | | | | |

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

| Size of adjusted gross income | All returns | | | | | | | Joint returns of husbands and wives | | | | | | | | |
|---------------------------------------|-------------------|------------------------------------|--------------------|-------------------|---|--|-------------------|-------------------------------------|-------------------|------------------------------------|--------------------|-------------------|----------------------------|--|------------------|------------------|
| | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions ¹ | Number of exemptions other than age or blindness | Total income tax | | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | |
| | | | 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 | 253,759 | 4,627,551 | 227,672 | 3,840,023 | 605,486 | 571,688 | 202,362 | 745,043 | 122,555 | 3,441,437 | 108,212 | 2,855,737 | 421,520 | 395,223 | 115,166 | 585,734 |
| Under \$5,000 | 56,459 | 133,669 | 49,446 | 126,298 | 76,774 | 72,375 | 11,224 | 1,476 | 3,426 | 970 | 941 | 3,490 | 10,456 | 7,619 | ** | ** |
| \$5,000 under \$10,000 | 47,206 | 367,820 | 41,077 | 320,277 | 87,651 | 78,800 | 41,695 | 24,066 | 7,127 | 55,574 | 3,974 | 29,253 | 25,951 | 20,244 | **3,752 | **11,117 |
| \$10,000 under \$15,000 | 33,943 | 429,775 | 29,578 | 343,851 | 84,931 | 77,106 | 33,829 | 40,522 | 18,883 | 242,889 | 15,589 | 177,527 | 65,023 | 58,140 | 18,800 | 16,468 |
| \$15,000 under \$20,000 | 28,424 | 498,362 | 26,197 | 440,187 | 77,077 | 73,464 | 27,922 | 60,653 | 15,054 | 269,898 | 14,019 | 237,004 | 55,185 | 52,725 | 14,552 | 26,208 |
| \$20,000 under \$25,000 | 24,282 | 537,552 | 22,095 | 472,027 | 71,812 | 68,322 | 24,282 | 71,895 | 19,774 | 436,041 | 17,956 | 380,905 | 65,094 | 61,973 | 19,774 | 53,456 |
| \$25,000 under \$30,000 | 21,364 | 590,906 | 19,490 | 496,282 | 63,337 | 61,272 | 21,362 | 88,169 | 19,141 | 529,071 | 18,121 | 463,473 | 60,376 | 58,312 | 19,139 | 76,138 |
| \$30,000 under \$50,000 | 32,062 | 1,212,091 | 30,757 | 1,069,351 | 109,696 | 107,711 | 32,029 | 210,262 | 29,829 | 1,132,616 | 28,919 | 1,009,175 | 106,354 | 104,465 | 29,828 | 193,335 |
| \$50,000 under \$100,000 | 8,538 | 545,355 | 7,782 | 431,546 | 29,099 | 27,872 | 8,538 | 133,547 | 7,984 | 511,002 | 7,500 | 418,633 | 28,205 | 27,182 | 7,984 | 124,605 |
| \$100,000 under \$200,000 | 1,167 | 151,499 | 1,025 | 98,460 | 4,043 | 3,832 | 1,167 | 48,802 | 1,081 | 139,777 | 984 | 95,431 | 3,923 | 3,713 | 1,081 | 44,561 |
| \$200,000 under \$500,000 | 243 | 73,805 | 182 | 32,980 | 828 | 757 | 243 | 28,265 | 204 | 60,674 | 171 | 32,506 | 759 | 705 | 204 | 22,722 |
| \$500,000 under \$1,000,000 | 40 | 28,306 | 24 | 5,513 | 130 | 106 | 40 | 11,850 | 29 | 19,946 | 21 | 5,344 | 105 | 88 | 29 | 8,325 |
| \$1,000,000 or more | 31 | 58,412 | 19 | 3,252 | 198 | 71 | 31 | 25,538 | 23 | 42,979 | 17 | 2,995 | 89 | 57 | 23 | 18,801 |
| District of Columbia | | | | | | | | | | | | | | | | |
| Total | 307,630 | 5,583,948 | 273,844 | 4,358,777 | 638,496 | 603,791 | 246,614 | 967,251 | 66,983 | 2,379,786 | 57,767 | 1,727,883 | 231,343 | 216,646 | 62,870 | 473,822 |
| Under \$5,000 | 62,137 | 124,509 | 55,161 | 120,051 | 98,324 | 93,085 | 11,610 | 929 | 2,045 | -1,790 | 969 | 3,761 | 6,650 | 5,057 | 6 | 93 |
| \$5,000 under \$10,000 | 57,675 | 440,556 | 49,644 | 377,859 | 110,202 | 102,382 | 47,539 | 26,422 | 3,457 | 1,789 | 15,731 | 12,235 | 8,945 | 1,665 | **443 | ** |
| \$10,000 under \$15,000 | 55,763 | 693,371 | 51,022 | 615,731 | 126,335 | 120,200 | 55,566 | 72,230 | 7,724 | 95,007 | 7,063 | 80,300 | 27,397 | 25,884 | 7,527 | 5,629 |
| \$15,000 under \$20,000 | 40,754 | 711,729 | 37,621 | 646,326 | 81,540 | 77,579 | 40,648 | 99,762 | 6,696 | 118,080 | 5,466 | 96,244 | 26,978 | 25,326 | 6,621 | 10,632 |
| \$20,000 under \$25,000 | 27,622 | 630,280 | 24,502 | 547,255 | 58,375 | 56,695 | 27,622 | 93,606 | 10,403 | 238,811 | 9,735 | 224,800 | 34,293 | 33,476 | 10,403 | 28,629 |
| \$25,000 under \$30,000 | 19,182 | 528,729 | 16,795 | 439,354 | 49,407 | 47,295 | **63,512 | **613,756 | 10,759 | 298,045 | 9,001 | 238,436 | 35,716 | 33,911 | **36,512 | **382,855 |
| \$30,000 under \$50,000 | 29,977 | 1,111,929 | 27,135 | 931,866 | 72,468 | 68,332 | ** | ** | 14,846 | 568,080 | 13,997 | 505,774 | 52,237 | 50,608 | ** | ** |
| \$50,000 under \$100,000 | 11,596 | 734,357 | 9,776 | 501,181 | 32,407 | 29,932 | ** | ** | 8,758 | 553,912 | 7,941 | 414,308 | 27,420 | 25,953 | ** | ** |
| \$100,000 under \$200,000 | 2,089 | 273,733 | 1,677 | 120,784 | 5,578 | 5,916 | ** | ** | 1,577 | 205,574 | 1,340 | 97,603 | 5,795 | 5,295 | ** | ** |
| \$200,000 under \$500,000 | 718 | 206,967 | 429 | 45,810 | 2,457 | 2,045 | ** | ** | 622 | 178,611 | 397 | 41,408 | 2,285 | 1,917 | ** | ** |
| \$500,000 under \$1,000,000 | 79 | 53,882 | 58 | 9,152 | 257 | 205 | 79 | 22,873 | 70 | 47,648 | 52 | 7,088 | 244 | 193 | 70 | 20,645 |
| \$1,000,000 or more | 38 | 73,908 | 24 | 3,408 | 125 | 95 | 38 | 37,673 | 26 | 49,952 | 17 | 2,431 | 103 | 81 | 26 | 24,896 |
| Florida | | | | | | | | | | | | | | | | |
| Total | 4,158,577 | 67,126,444 | 3,449,713 | 49,234,491 | 10,012,671 | 9,108,995 | 3,231,519 | 10,852,200 | 2,009,390 | 47,749,308 | 1,616,164 | 34,634,004 | 6,836,671 | 6,181,612 | 1,718,533 | 8,214,118 |
| Under \$5,000 | 905,995 | 1,776,638 | 784,971 | 2,161,733 | 1,435,712 | 1,329,754 | 205,459 | 30,481 | 135,689 | -21,078 | 88,274 | 392,053 | 441,580 | 382,252 | 259 | 5,680 |
| \$5,000 under \$10,000 | 984,407 | 7,350,429 | 785,800 | 5,641,543 | 2,040,784 | 1,788,362 | 789,672 | 418,648 | 300,949 | 2,299,869 | 199,671 | 1,368,659 | 1,009,621 | 836,117 | 173,821 | 44,218 |
| \$10,000 under \$15,000 | 697,676 | 8,523,210 | 549,297 | 6,306,306 | 1,810,224 | 1,580,746 | 875,005 | 775,464 | 323,867 | 3,998,398 | 242,854 | 2,732,866 | 1,189,455 | 1,024,749 | 303,358 | 238,686 |
| \$15,000 under \$20,000 | 454,583 | 7,849,511 | 371,198 | 6,079,332 | 1,225,550 | 1,125,149 | 449,352 | 919,289 | 282,981 | 4,918,434 | 231,988 | 3,792,903 | 949,499 | 871,920 | 277,650 | 468,192 |
| \$20,000 under \$25,000 | 351,036 | 7,884,188 | 300,031 | 6,086,084 | 1,062,865 | 977,974 | 348,346 | 1,033,792 | 283,054 | 6,362,670 | 250,370 | 5,052,699 | 948,672 | 877,164 | 281,689 | 784,182 |
| \$25,000 under \$30,000 | 259,580 | 7,094,506 | 228,934 | 5,756,006 | 809,191 | 771,990 | 259,202 | 1,053,625 | 224,293 | 6,137,347 | 202,362 | 5,086,355 | 757,622 | 726,769 | 223,915 | 852,517 |
| \$30,000 under \$50,000 | 369,914 | 13,819,939 | 323,835 | 10,500,682 | 1,171,909 | 1,125,582 | 369,712 | 2,520,935 | 338,735 | 12,693,548 | 302,787 | 9,973,831 | 1,112,331 | 1,074,046 | 338,533 | 2,267,151 |
| \$50,000 under \$100,000 | 104,533 | 6,796,666 | 82,332 | 4,097,336 | 344,668 | 312,319 | 103,945 | 1,706,793 | 91,703 | 5,945,779 | 76,062 | 3,767,865 | 322,969 | 295,522 | 91,115 | 1,447,359 |
| \$100,000 under \$200,000 | 23,555 | 3,187,495 | 17,734 | 1,818,388 | 86,565 | 75,740 | 23,531 | 1,123,348 | 21,762 | 2,936,755 | 16,911 | 1,562,584 | 83,015 | 72,862 | **27,264 | **1,672,849 |
| \$200,000 under \$500,000 | 6,208 | 1,753,580 | 4,784 | 745,687 | 21,509 | 18,279 | **7,004 | **984,451 | 5,528 | 1,562,166 | 4,365 | 686,967 | 20,353 | 17,382 | ** | ** |
| \$500,000 under \$1,000,000 | 801 | 534,242 | 590 | 155,408 | 2,744 | 2,337 | ** | ** | 686 | 456,109 | 522 | 141,198 | 2,498 | 2,135 | 686 | 215,562 |
| \$1,000,000 or more | 291 | 550,400 | 207 | 85,985 | 940 | 763 | 291 | 285,374 | 243 | 458,311 | 180 | 75,901 | 856 | 694 | 243 | 237,923 |
| Georgia | | | | | | | | | | | | | | | | |
| Total | 2,130,647 | 33,037,292 | 1,981,589 | 29,041,375 | 5,357,623 | 5,169,705 | 1,612,896 | 4,657,125 | 1,023,467 | 23,456,338 | 946,982 | 20,648,662 | 3,590,538 | 3,448,980 | 886,558 | 3,515,398 |
| Under \$5,000 | 472,832 | 775,804 | 434,612 | 1,129,245 | 733,109 | 706,883 | 102,462 | 14,998 | 55,618 | -208,728 | 43,021 | 156,631 | 213,420 | 192,499 | 90 | 2,382 |
| \$5,000 under \$10,000 | 490,326 | 3,643,299 | 449,043 | 3,313,512 | 1,090,335 | 1,030,904 | 352,552 | 181,357 | 140,283 | 1,056,433 | 120,888 | 910,680 | 466,006 | 426,198 | 63,902 | 18,029 |
| \$10,000 under \$15,000 | 332,436 | 4,146,565 | 317,691 | 3,873,787 | 873,688 | 845,610 | 328,967 | 377,352 | 157,220 | 1,967,912 | 147,429 | 1,794,631 | 566,258 | 541,193 | 155,618 | 128,012 |
| \$15,000 under \$20,000 | 237,419 | 4,121,590 | 221,843 | 3,644,271 | 664,259 | 644,039 | 235,799 | 470,443 | 148,036 | 2,594,918 | 142,130 | 2,333,992 | 493,995 | 485,460 | 148,035 | 260,575 |
| \$20,000 under \$25,000 | 187,091 | 4,154,949 | 174,181 | 3,754,948 | 515,148 | 493,290 | 184,290 | 516,146 | 153,240 | 3,444,702 | 146,211 | 3,170,904 | 551,318 | 536,800 | 150,439 | 385,633 |
| \$25,000 under \$30,000 | 151,467 | 4,148,220 | 143,458 | 3,785,902 | 518,219 | 507,177 | 151,467 | 581,388 | 133,181 | 3,661,306 | 125,874 | 3,361,469 | 468,567 | 457,525 | 133,181 | 492,698 |
| \$30,000 under \$50,000 | 203,925 | 7,446,943 | 191,632 | 6,448,332 | 674,541 | 653,538 | 202,775 | 1,242,210 | 185,163 | 6,786,497 | 176,234 | 6,053,386 | 645,988 | 629,470 | 185,134 | 1,099,175 |
| \$50,000 under \$100,000 | 46,414 | 3,030,701 | 41,424 | 2,242,552 | 160,659 | 156,775 | 45,876 | 719,377 | 42,699 | 2,778,685 | 38,166 | 2,081,879 | 154,981 | 151,097 | 42,161 | 643,071 |
| \$100,000 under \$200,000 | 7,100 | 952,203 | 6,227 | 589,322 | 25,371 | 24,280 | **8,513 | **470,095 | 6,572 | 873,712 | 5,885 | 542,149 | 24,626 | 23,614 | **7,828 | **419,288 |
| \$200,000 under \$500,000 | 1,442 | 394,552 | 1,300 | 213,235 | 5,024 | 4,749 | ** | ** | 1,285 | 345,594 | 1,189 | 199,476 | 4,754 | 4,567 | ** | ** |
| \$500,000 under \$1,000,000 | 150 | 101,051 | 130 | 34,582 | 515 | 463 | 150 | 44 | | | | | | | | |

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

| Size of adjusted gross income | All returns | | | | | | | | Joint returns of husbands and wives | | | | | | | |
|---------------------------------------|-------------------|------------------------------------|--------------------|-------------------|----------------------------|--|-------------------|-------------------|-------------------------------------|------------------------------------|--------------------|-------------------|----------------------------|-------------------|------------------|-------------------|
| | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | 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 | 424,177 | 7,320,740 | 383,552 | 6,057,051 | 982,929 | 936,056 | 331,439 | 1,043,741 | 195,315 | 5,123,453 | 178,700 | 4,233,932 | 691,245 | 659,616 | 169,785 | 752,430 |
| Under \$5,000 | 94,724 | 183,190 | 84,690 | 219,618 | 116,679 | 112,505 | 21,127 | 3,123 | 12,847 | -3,398 | 11,296 | 40,153 | 30,768 | 28,217 | *18 | *82 |
| \$5,000 under \$10,000 | 82,572 | 609,047 | 70,100 | 494,215 | 158,789 | 143,732 | 67,679 | 37,172 | 17,603 | 136,055 | 13,135 | 93,093 | 64,908 | 57,140 | 8,102 | 2,886 |
| \$10,000 under \$15,000 | 63,452 | 775,063 | 55,437 | 629,584 | 147,052 | 131,784 | 61,229 | 17,981 | 28,623 | 151,977 | 24,159 | 265,080 | 102,004 | 91,329 | 27,105 | 21,043 |
| \$15,000 under \$20,000 | 45,809 | 795,393 | 44,329 | 705,409 | 112,855 | 110,088 | 44,835 | 96,166 | 22,704 | 397,694 | 21,602 | 339,896 | 81,190 | 78,565 | 21,824 | 35,029 |
| \$20,000 under \$25,000 | 36,570 | 816,343 | 33,986 | 696,088 | 107,319 | 104,970 | 35,947 | 98,507 | 25,283 | 564,463 | 23,196 | 473,722 | 91,566 | 89,283 | 24,660 | 59,395 |
| \$25,000 under \$30,000 | 29,055 | 794,233 | 26,510 | 661,880 | 94,467 | 92,030 | 28,968 | 104,802 | 22,568 | 619,248 | 21,769 | 546,131 | 84,383 | 83,205 | 22,499 | 72,611 |
| \$30,000 under \$50,000 | 55,685 | 2,121,022 | 54,076 | 1,856,645 | 189,394 | 187,275 | 55,598 | 333,639 | 50,855 | 1,946,647 | 49,881 | 1,722,217 | 182,313 | 180,258 | 50,801 | 297,627 |
| \$50,000 under \$100,000 | 14,175 | 873,313 | 12,785 | 626,458 | 49,303 | 47,339 | 14,104 | 181,280 | 13,088 | 801,177 | 12,159 | 598,144 | 47,502 | 45,791 | **14,723 | **243,414 |
| \$100,000 under \$200,000 | 1,605 | 213,193 | 1,376 | 119,171 | 5,788 | 5,302 | 1,605 | 62,108 | 1,452 | 194,321 | 1,270 | 112,968 | 5,531 | 5,097 | ** | ** |
| \$200,000 under \$500,000 | 284 | 78,948 | 212 | 30,933 | 960 | 845 | 281 | 29,101 | 239 | 65,568 | 191 | 28,244 | 879 | 781 | ** | ** |
| \$500,000 under \$1,000,000 | 51 | 34,613 | 39 | 7,738 | 165 | 135 | 51 | 14,537 | **53 | **49,700 | **42 | **13,305 | **201 | **172 | 40 | 10,393 |
| \$1,000,000 or more | 15 | 26,383 | 12 | 6,313 | 58 | 51 | 15 | 11,328 | ** | ** | ** | ** | ** | 13 | 9,969 | |
| Idaho | | | | | | | | | | | | | | | | |
| Total | 358,915 | 5,461,728 | 306,821 | 4,409,018 | 951,474 | 894,999 | 270,071 | 706,404 | 202,009 | 4,226,072 | 168,848 | 3,401,860 | 738,120 | 695,385 | 169,035 | 569,048 |
| Under \$5,000 | 78,257 | 89,368 | 67,754 | 220,351 | 124,186 | 114,879 | 13,360 | 1,893 | 13,691 | -71,216 | 9,062 | 64,226 | 49,372 | 44,231 | 25 | 157 |
| \$5,000 under \$10,000 | 74,313 | 547,509 | 60,496 | 410,507 | 153,869 | 137,950 | 58,077 | 27,457 | 23,905 | 194,520 | 15,737 | 108,775 | 83,385 | 72,004 | 10,273 | 1,802 |
| \$10,000 under \$15,000 | 58,077 | 713,554 | 47,783 | 573,907 | 187,550 | 152,121 | 54,946 | 54,280 | 39,119 | 487,701 | 32,174 | 391,971 | 138,481 | 125,641 | 36,008 | 28,875 |
| \$15,000 under \$20,000 | 45,723 | 793,968 | 38,692 | 636,863 | 140,379 | 133,669 | 44,456 | 82,955 | 31,694 | 551,664 | 27,267 | 443,032 | 116,568 | 111,133 | 30,427 | 47,796 |
| \$20,000 under \$25,000 | 37,854 | 853,931 | 34,465 | 725,779 | 132,017 | 127,998 | 37,087 | 101,393 | 31,866 | 721,610 | 28,877 | 612,819 | 123,681 | 119,862 | 31,099 | 77,433 |
| \$25,000 under \$30,000 | 23,717 | 652,510 | 22,209 | 592,027 | 85,028 | 84,118 | 23,464 | 84,859 | 22,305 | 613,167 | 20,922 | 557,623 | 82,259 | 81,349 | 22,052 | 77,473 |
| \$30,000 under \$50,000 | 33,277 | 1,182,083 | 29,531 | 923,813 | 118,484 | 116,306 | 32,995 | 181,451 | 32,050 | 1,139,895 | 29,055 | 905,821 | 115,059 | 113,543 | 31,785 | 173,808 |
| \$50,000 under \$100,000 | 6,542 | 426,441 | 5,025 | 242,509 | 25,515 | 24,131 | 6,531 | 95,643 | 6,300 | 411,389 | 4,897 | 235,922 | 25,002 | 23,706 | 6,289 | 92,245 |
| \$100,000 under \$200,000 | 958 | 121,233 | 740 | 58,859 | 3,749 | 3,392 | 958 | 40,014 | 909 | 115,119 | 727 | 58,791 | 3,675 | 3,330 | 809 | 37,835 |
| \$200,000 under \$500,000 | 172 | 45,843 | 125 | 20,198 | 612 | 564 | 172 | 18,052 | 149 | 39,314 | 112 | 18,514 | 560 | 521 | 149 | 15,049 |
| \$500,000 under \$1,000,000 | 6 | 10,228 | 13 | 3,132 | 53 | 44 | 6 | 4,617 | **21 | **32,909 | **18 | **4,368 | **78 | **65 | **21 | **16,575 |
| \$1,000,000 or more | 19 | 26,060 | 8 | 1,270 | 32 | 27 | 9 | 13,790 | ** | ** | ** | ** | ** | ** | ** | ** |
| Illinois | | | | | | | | | | | | | | | | |
| Total | 4,833,700 | 90,054,783 | 4,334,601 | 76,153,036 | 11,695,869 | 11,037,545 | 3,896,550 | 15,221,014 | 2,202,745 | 62,478,021 | 1,986,637 | 53,137,356 | 7,845,815 | 7,444,085 | 2,009,642 | 11,135,100 |
| Under \$5,000 | 987,033 | 1,777,266 | 874,484 | 2,319,080 | 1,435,272 | 1,359,261 | 226,866 | 25,507 | 85,009 | -264,372 | 50,636 | 299,959 | 297,896 | 269,518 | 192 | 1,994 |
| \$5,000 under \$10,000 | 794,990 | 5,879,145 | 662,908 | 4,730,504 | 1,585,671 | 1,414,479 | 634,066 | 947,915 | 169,191 | 1,270,244 | 130,640 | 876,362 | 613,228 | 528,331 | 74,874 | 18,245 |
| \$10,000 under \$15,000 | 713,456 | 8,860,204 | 623,275 | 7,333,947 | 1,587,593 | 1,428,462 | 703,170 | 904,313 | 247,020 | 3,090,321 | 196,390 | 2,190,343 | 859,469 | 754,573 | 237,674 | 198,666 |
| \$15,000 under \$20,000 | 571,567 | 9,938,382 | 516,863 | 8,622,073 | 1,408,248 | 1,329,965 | 569,359 | 1,246,133 | 272,315 | 4,789,902 | 246,290 | 4,141,719 | 957,050 | 896,084 | 270,609 | 453,873 |
| \$20,000 under \$25,000 | 463,476 | 10,351,889 | 431,803 | 9,176,818 | 1,328,112 | 1,277,553 | 482,730 | 1,421,827 | 300,641 | 6,039,403 | 282,911 | 6,039,403 | 1,079,300 | 1,045,840 | 299,925 | 789,442 |
| \$25,000 under \$30,000 | 424,118 | 11,634,350 | 401,381 | 10,319,873 | 1,397,830 | 1,360,221 | 423,704 | 1,728,015 | 335,349 | 9,237,525 | 321,789 | 8,362,778 | 1,245,250 | 1,217,821 | 334,935 | 1,250,553 |
| \$30,000 under \$50,000 | 691,604 | 25,706,477 | 662,054 | 23,015,077 | 2,309,625 | 2,268,077 | 689,655 | 4,640,378 | 624,995 | 23,315,079 | 605,710 | 21,161,377 | 2,184,259 | 2,153,358 | 623,150 | 4,105,084 |
| \$50,000 under \$100,000 | 154,481 | 10,055,932 | 134,805 | 7,433,533 | 521,909 | 492,579 | 154,058 | 2,620,147 | 139,219 | 9,079,832 | 127,413 | 7,056,428 | 495,207 | 472,131 | 139,178 | 2,313,284 |
| \$100,000 under \$200,000 | 26,429 | 3,438,071 | 21,762 | 2,054,214 | 97,669 | 90,391 | **32,790 | **2,087,589 | 23,029 | 2,991,005 | 19,917 | 1,828,324 | 91,265 | 85,795 | 23,028 | 1,039,656 |
| \$200,000 under \$500,000 | 5,714 | 1,592,395 | 4,569 | 925,362 | 21,037 | 19,080 | ** | ** | 5,259 | 1,473,593 | 4,325 | 876,489 | 20,105 | 18,348 | 5,259 | 612,482 |
| \$500,000 under \$1,000,000 | 650 | 432,724 | 529 | 163,224 | 2,304 | 1,945 | 650 | 374,420 | 564 | 374,420 | 480 | 146,799 | 2,143 | 1,827 | 564 | 177,173 |
| \$1,000,000 or more | 182 | 387,948 | 148 | 59,330 | 599 | 502 | 182 | 199,189 | 154 | 341,115 | 136 | 57,376 | 543 | 459 | 154 | 174,648 |
| Indiana | | | | | | | | | | | | | | | | |
| Total | 2,202,492 | 37,209,694 | 2,002,658 | 32,195,031 | 5,410,700 | 5,151,028 | 1,721,853 | 5,862,416 | 1,133,171 | 27,303,885 | 1,027,594 | 23,712,863 | 3,924,926 | 3,750,693 | 987,969 | 4,502,098 |
| Under \$5,000 | 476,957 | 803,706 | 430,999 | 1,106,334 | 740,780 | 678,792 | 93,529 | 13,039 | 77,102 | -123,293 | 58,596 | 245,367 | 263,685 | 221,145 | 85 | 2,045 |
| \$5,000 under \$10,000 | 388,177 | 2,862,487 | 322,961 | 2,247,762 | 754,842 | 669,024 | 304,771 | 166,476 | 100,850 | 738,392 | 75,268 | 503,552 | 334,421 | 293,554 | 44,469 | 11,274 |
| \$10,000 under \$15,000 | 335,526 | 4,164,864 | 307,868 | 3,706,450 | 786,340 | 748,577 | 328,094 | 400,308 | 144,660 | 1,824,595 | 125,199 | 1,499,380 | 484,692 | 455,495 | 137,229 | 118,026 |
| \$15,000 under \$20,000 | 256,907 | 4,494,944 | 236,812 | 3,998,542 | 763,999 | 737,843 | 254,950 | 505,211 | 174,591 | 3,082,634 | 163,399 | 2,763,839 | 636,266 | 616,847 | 172,434 | 295,019 |
| \$20,000 under \$25,000 | 225,273 | 5,037,483 | 217,269 | 4,745,837 | 658,632 | 650,088 | 224,838 | 691,386 | 166,061 | 3,729,633 | 161,609 | 3,565,128 | 575,525 | 568,609 | 165,626 | 458,653 |
| \$25,000 under \$30,000 | 188,852 | 5,156,042 | 179,912 | 4,682,335 | 581,229 | 565,059 | 188,760 | 789,836 | 163,507 | 4,464,682 | 156,112 | 4,053,889 | 536,301 | 521,666 | 163,415 | 655,630 |
| \$30,000 under \$50,000 | 273,799 | 10,180,335 | 261,330 | 8,999,940 | 933,758 | 922,042 | 272,519 | 1,906,234 | 258,075 | 9,638,815 | 245,633 | 8,537,451 | 914,194 | 902,478 | 256,795 | 1,777,434 |
| \$50,000 under \$100,000 | 45,535 | 2,926,989 | 37,526 | 1,881,504 | 155,608 | 146,266 | 45,126 | 767,722 | 39,794 | 2,536,599 | 34,171 | 1,760,387 | 146,072 | 139,041 | 39,385 | 639,259 |
| \$100,000 under \$200,000 | 7,793 | 997,473 | 6,856 | 610,156 | 29,327 | 27,726 | 7,793 | 353,990 | 7,018 | 898,002 | 6,348 | 575,423 | 27,931 | 26,507 | 7,018 | 312,041 |
| \$200,000 under \$500,000 | 1,484 | 415,862 | 1,177 | 178,599 | 5,526 | 5,055 | 1,484 | 185,766 | 1,354 | 383,530 | 1,127 | 173,477 | 5,232 | 4,830 | 1,354 | 170,787 |
| \$500,000 under \$1,000,000 | | | | | | | | | | | | | | | | |

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

| Size of adjusted gross income | All returns | | | | | | | | Joint returns of husbands and wives | | | | | | | |
|---------------------------------------|-------------------|------------------------------------|--------------------|-------------------|----------------------------|--|-------------------|------------------|-------------------------------------|------------------------------------|--------------------|-------------------|----------------------------|--|-------------------|------------------|
| | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | |
| | | | Number of returns | Amount | | | Number of returns | Amount | | | Number of returns | Amount | | | Number of returns | Amount |
| | | | | | | | | | | | | | | | | |
| Iowa | | | | | | | | | | | | | | | | |
| Total | 1,189,316 | 19,847,193 | 978,382 | 14,764,321 | 3,018,753 | 2,788,819 | 922,881 | 2,921,284 | 640,081 | 14,942,624 | 526,254 | 11,147,926 | 2,272,225 | 2,124,446 | 545,648 | 2,283,529 |
| Under \$5,000 | 270,579 | 394,638 | 217,235 | 578,256 | 423,034 | 385,255 | 69,338 | 7,179 | 46,409 | -173,622 | 24,657 | 114,623 | 161,314 | 142,552 | - | - |
| \$5,000 under \$10,000 | 202,777 | 1,518,313 | 146,111 | 1,066,591 | 393,365 | 379,742 | 160,366 | 90,870 | 81,971 | 466,750 | 37,815 | 306,600 | 207,137 | 176,424 | 32,921 | 7,624 |
| \$10,000 under \$15,000 | 173,848 | 2,115,089 | 144,863 | 1,619,745 | 421,790 | 388,820 | 161,592 | 177,429 | 86,534 | 1,075,908 | 72,943 | 782,750 | 297,415 | 269,407 | 76,989 | 155,883 |
| \$15,000 under \$20,000 | 146,661 | 2,532,104 | 128,124 | 1,901,509 | 423,758 | 397,009 | 139,926 | 270,364 | 100,881 | 1,748,348 | 90,831 | 1,288,331 | 351,479 | 332,140 | 95,204 | 245,128 |
| \$20,000 under \$25,000 | 126,180 | 2,830,855 | 111,828 | 2,331,445 | 403,349 | 390,176 | 125,480 | 365,862 | 95,425 | 2,147,167 | 82,926 | 1,790,937 | 345,114 | 335,541 | 94,737 | 245,128 |
| \$25,000 under \$30,000 | 93,489 | 2,557,422 | 79,001 | 1,911,577 | 341,806 | 325,006 | 91,929 | 340,220 | 85,347 | 2,337,168 | 73,385 | 1,770,288 | 328,336 | 314,049 | 83,805 | 297,564 |
| \$30,000 under \$50,000 | 142,586 | 5,254,280 | 124,934 | 3,960,951 | 487,697 | 463,665 | 141,327 | 914,141 | 133,297 | 4,920,379 | 118,964 | 3,762,238 | 469,214 | 448,406 | 132,038 | 833,330 |
| \$50,000 under \$100,000 | 28,182 | 1,810,182 | 22,328 | 983,686 | 98,465 | 92,148 | **32,852 | **714,814 | 25,520 | 1,639,445 | 20,897 | 929,255 | 94,256 | 89,327 | **29,887 | **648,282 |
| \$100,000 under \$200,000 | 4,159 | 533,256 | 3,242 | 293,038 | 15,310 | 14,225 | ** | 3,887 | 3,887 | 500,322 | 3,139 | 286,295 | 14,857 | 13,889 | ** | ** |
| \$200,000 under \$500,000 | 764 | 220,870 | 644 | 104,440 | 2,893 | 2,515 | ** | ** | 733 | 212,523 | 629 | 103,608 | 2,830 | 2,468 | ** | ** |
| \$500,000 under \$1,000,000 | 71 | 46,932 | 57 | 10,963 | 238 | 218 | 71 | 23,009 | 60 | 39,950 | 53 | 10,892 | 220 | 206 | 60 | 19,188 |
| \$1,000,000 or more | 20 | 33,252 | 15 | 2,110 | 58 | 40 | 20 | 17,397 | 17 | 28,285 | 15 | 2,110 | 53 | 37 | 17 | 14,538 |
| Kansas | | | | | | | | | | | | | | | | |
| Total | 995,792 | 16,982,757 | 875,876 | 13,540,408 | 2,474,110 | 2,313,381 | 773,606 | 2,652,576 | 520,937 | 12,704,498 | 452,509 | 10,087,879 | 1,810,090 | 1,691,945 | 444,910 | 2,093,534 |
| Under \$5,000 | 225,287 | 365,251 | 187,361 | 535,101 | 381,391 | 341,931 | 51,658 | 9,690 | 39,438 | -87,810 | 22,169 | 116,397 | 150,864 | 118,727 | 565 | 3,153 |
| \$5,000 under \$10,000 | 173,966 | 1,267,202 | 150,857 | 1,021,248 | 364,413 | 327,504 | 139,588 | 70,896 | 57,119 | 457,433 | 42,846 | 319,687 | 201,354 | 177,312 | 33,148 | 9,468 |
| \$10,000 under \$15,000 | 151,442 | 1,885,278 | 131,332 | 1,513,023 | 334,278 | 296,584 | 141,911 | 183,823 | 61,645 | 791,132 | 51,500 | 595,137 | 203,604 | 178,483 | 52,114 | 50,001 |
| \$15,000 under \$20,000 | 120,738 | 2,097,613 | 111,844 | 1,856,086 | 336,960 | 329,504 | 118,715 | 243,450 | 73,158 | 1,284,877 | 67,545 | 1,120,973 | 261,275 | 253,082 | 71,135 | 121,724 |
| \$20,000 under \$25,000 | 106,776 | 2,419,359 | 98,413 | 2,042,274 | 335,708 | 318,400 | 106,662 | 315,944 | 86,385 | 1,980,158 | 81,240 | 1,651,032 | 298,192 | 286,102 | 86,375 | 238,045 |
| \$25,000 under \$30,000 | 69,828 | 1,922,009 | 64,924 | 1,683,288 | 222,902 | 215,870 | 69,532 | 277,007 | 63,349 | 1,744,756 | 59,752 | 1,556,523 | 209,899 | 203,940 | 63,053 | 243,837 |
| \$30,000 under \$50,000 | 115,290 | 4,220,234 | 104,984 | 3,370,977 | 389,219 | 380,165 | 113,128 | 699,215 | 109,599 | 4,010,387 | 102,309 | 3,281,497 | 380,289 | 374,474 | 108,320 | 665,934 |
| \$50,000 under \$100,000 | 26,759 | 1,696,293 | 21,768 | 1,052,701 | 89,304 | 85,262 | 26,715 | 412,036 | 25,092 | 1,583,146 | 21,235 | 1,011,099 | 85,730 | 82,470 | 25,048 | 378,853 |
| \$100,000 under \$200,000 | 4,551 | 604,247 | 3,419 | 317,372 | 15,754 | 14,394 | 4,542 | 214,706 | 4,115 | 547,660 | 3,218 | 300,199 | 14,938 | 13,783 | 4,115 | 195,125 |
| \$200,000 under \$500,000 | 967 | 267,214 | 626 | 109,882 | 3,510 | 3,206 | 967 | 114,151 | 872 | 239,568 | 761 | 99,522 | 3,315 | 3,782 | 872 | 101,510 |
| \$500,000 under \$1,000,000 | 133 | 87,162 | 104 | 22,111 | 490 | 406 | 133 | 42,889 | 120 | 79,075 | 95 | 20,414 | 465 | 387 | 120 | 38,740 |
| \$1,000,000 or more | 55 | 130,889 | 44 | 16,346 | 181 | 155 | 55 | 68,769 | 45 | 94,117 | 39 | 15,400 | 165 | 143 | 45 | 46,143 |
| Kentucky | | | | | | | | | | | | | | | | |
| Total | 1,305,719 | 19,889,309 | 1,154,884 | 16,967,273 | 3,267,055 | 3,122,768 | 1,007,908 | 2,860,438 | 737,531 | 15,312,267 | 643,108 | 13,043,760 | 2,505,083 | 2,401,746 | 609,329 | 2,285,663 |
| Under \$5,000 | 291,224 | 475,796 | 248,029 | 709,237 | 485,981 | 462,178 | 67,331 | 9,524 | 68,430 | -17,182 | 50,111 | 252,027 | 221,962 | 210,584 | 319 | 1,725 |
| \$5,000 under \$10,000 | 298,803 | 2,186,214 | 245,138 | 1,762,058 | 598,467 | 555,321 | 233,343 | 115,733 | 111,992 | 880,402 | 80,647 | 587,950 | 354,428 | 328,211 | 62,359 | 18,305 |
| \$10,000 under \$15,000 | 206,192 | 2,580,052 | 179,315 | 2,158,072 | 546,076 | 507,579 | 199,186 | 220,436 | 120,177 | 1,501,229 | 101,695 | 1,242,538 | 402,034 | 372,676 | 113,171 | 97,729 |
| \$15,000 under \$20,000 | 155,057 | 2,658,923 | 140,501 | 2,345,719 | 458,958 | 444,499 | 152,324 | 285,248 | 111,796 | 1,917,275 | 98,498 | 1,661,228 | 391,698 | 377,514 | 109,063 | 177,025 |
| \$20,000 under \$25,000 | 110,552 | 2,475,081 | 104,635 | 2,179,950 | 335,088 | 324,015 | 110,243 | 319,320 | 92,349 | 2,077,802 | 86,772 | 1,808,210 | 310,607 | 300,593 | 92,040 | 246,468 |
| \$25,000 under \$30,000 | 93,603 | 2,568,516 | 91,523 | 2,349,645 | 308,337 | 302,725 | 93,591 | 370,438 | 87,693 | 2,408,348 | 85,613 | 2,217,783 | 300,751 | 295,139 | 87,681 | 337,070 |
| \$30,000 under \$50,000 | 124,449 | 4,525,743 | 122,235 | 4,084,949 | 442,097 | 440,127 | 124,260 | 758,328 | 120,599 | 4,397,277 | 118,558 | 3,996,713 | 436,920 | 435,110 | 120,410 | 732,918 |
| \$50,000 under \$100,000 | 22,255 | 1,444,287 | 18,874 | 890,762 | 72,501 | 67,893 | 22,046 | 379,171 | 19,419 | 1,252,826 | 16,833 | 813,243 | 68,022 | 64,187 | 19,210 | 318,493 |
| \$100,000 under \$200,000 | 4,512 | 608,632 | 3,753 | 341,183 | 15,880 | 14,918 | 4,512 | 222,091 | 4,082 | 545,446 | 3,537 | 325,332 | 14,980 | 14,374 | 4,082 | 194,918 |
| \$200,000 under \$500,000 | 914 | 254,000 | 756 | 123,791 | 3,339 | 3,064 | 914 | 111,742 | 859 | 236,153 | 732 | 118,058 | 3,197 | 2,941 | 859 | 103,876 |
| \$500,000 under \$1,000,000 | 129 | 85,714 | 101 | 16,474 | 433 | 362 | 129 | 44,699 | 112 | 73,780 | 92 | 15,321 | 400 | 340 | 112 | 38,729 |
| \$1,000,000 or more | 29 | 48,351 | 24 | 5,534 | 98 | 87 | 29 | 23,709 | 23 | 38,911 | 20 | 5,357 | 84 | 77 | 23 | 18,407 |
| Louisiana | | | | | | | | | | | | | | | | |
| Total | 1,575,442 | 26,504,653 | 1,428,259 | 22,284,132 | 3,978,393 | 3,820,470 | 1,222,942 | 4,354,431 | 779,624 | 19,560,450 | 707,335 | 16,396,961 | 2,782,886 | 2,665,912 | 695,981 | 3,394,189 |
| Under \$5,000 | 353,742 | 531,624 | 305,607 | 736,797 | 535,334 | 510,365 | 88,718 | 10,921 | 33,750 | -174,521 | 24,292 | 117,890 | 120,514 | 105,191 | 73 | 846 |
| \$5,000 under \$10,000 | 320,309 | 2,357,521 | 291,393 | 2,118,692 | 667,721 | 638,744 | 238,777 | 125,851 | 92,904 | 718,137 | 78,339 | 606,262 | 310,371 | 294,833 | 46,727 | 14,040 |
| \$10,000 under \$15,000 | 223,362 | 2,796,239 | 197,572 | 2,365,363 | 563,815 | 527,060 | 218,391 | 262,659 | 104,277 | 1,309,472 | 88,668 | 1,062,566 | 354,881 | 326,899 | 101,449 | 89,098 |
| \$15,000 under \$20,000 | 187,720 | 3,271,884 | 177,616 | 3,059,846 | 543,009 | 523,607 | 187,687 | 376,449 | 118,158 | 2,083,160 | 109,186 | 1,898,424 | 432,899 | 412,974 | 118,125 | 194,124 |
| \$20,000 under \$25,000 | 159,785 | 3,575,158 | 150,362 | 3,233,887 | 539,311 | 525,562 | 158,927 | 459,433 | 130,028 | 2,924,222 | 122,885 | 2,692,830 | 478,274 | 468,205 | 129,170 | 345,017 |
| \$25,000 under \$30,000 | 93,111 | 2,546,932 | 88,955 | 2,395,940 | 303,428 | 300,300 | 93,076 | 381,754 | 83,178 | 2,272,980 | 81,304 | 2,180,060 | 289,802 | 288,515 | 83,155 | 323,314 |
| \$30,000 under \$50,000 | 186,954 | 6,840,006 | 174,389 | 5,892,324 | 647,262 | 626,446 | 186,942 | 1,238,552 | 171,060 | 6,290,691 | 181,290 | 5,475,513 | 626,356 | 608,792 | 171,048 | 1,108,598 |
| \$50,000 under \$100,000 | 39,681 | 2,584,115 | 34,255 | 1,634,066 | 138,591 | 133,005 | 39,659 | 667,797 | 36,719 | 2,360,789 | 32,749 | 1,552,731 | 133,587 | 129,027 | 66,697 | 604,969 |
| \$100,000 under \$200,000 | 8,341 | 1,121,581 | 6,237 | 504,812 | 30,396 | 28,068 | **10,463 | **688,058 | 7,461 | 1,008,085 | 5,922 | 491,651 | 26,604 | **9,272 | **592,319 | |
| \$200,000 under \$500,000 | 2,135 | 620,80 | | | | | | | | | | | | | | |

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

| Size of adjusted gross income | All returns | | | | | | | | Joint returns of husbands and wives | | | | | | | |
|---------------------------------------|-------------------|------------------------------------|--------------------|-------------------|----------------------------|--|-------------------|-------------------|-------------------------------------|------------------------------------|--------------------|-------------------|----------------------------|--|-------------------|------------------|
| | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | |
| | | | 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 | 460,932 | 6,361,432 | 409,179 | 5,255,393 | 1,102,244 | 1,041,995 | 347,765 | 839,885 | 229,817 | 4,565,437 | 207,409 | 3,803,142 | 793,615 | 756,643 | 194,214 | 632,791 |
| Under \$5,000 | 120,181 | 259,648 | 104,994 | 274,505 | 179,317 | 169,020 | 30,194 | 3,243 | 16,426 | 5,036 | 12,221 | 44,490 | 56,582 | 49,490 | 7 | 187 |
| \$5,000 under \$10,000 | 97,134 | 734,564 | 82,889 | 601,868 | 199,928 | 179,417 | 76,033 | 41,638 | 35,824 | 269,028 | 30,739 | 216,606 | 113,778 | 105,316 | 17,877 | 4,506 |
| \$10,000 under \$15,000 | 76,059 | 958,490 | 69,770 | 806,059 | 191,845 | 179,268 | 76,898 | 89,488 | 38,368 | 482,091 | 33,999 | 395,778 | 133,380 | 123,928 | 37,810 | 31,854 |
| \$15,000 under \$20,000 | 59,309 | 1,037,330 | 55,208 | 929,954 | 173,147 | 168,611 | 58,684 | 116,829 | 43,527 | 762,567 | 41,789 | 707,129 | 150,684 | 148,809 | 43,341 | 75,130 |
| \$20,000 under \$25,000 | 39,666 | 897,591 | 36,498 | 796,507 | 129,092 | 125,850 | 39,479 | 112,975 | 35,648 | 807,522 | 33,717 | 737,470 | 121,513 | 119,469 | 35,431 | 99,650 |
| \$25,000 under \$30,000 | 30,107 | 819,056 | 27,735 | 711,208 | 100,296 | 98,065 | 30,089 | 118,833 | 26,815 | 731,005 | 25,341 | 652,004 | 96,163 | 94,306 | 26,737 | 101,112 |
| \$30,000 under \$50,000 | 29,669 | 1,076,483 | 26,597 | 849,170 | 106,013 | 101,350 | **35,116 | **281,072 | 26,986 | 983,646 | 24,390 | 779,638 | 99,905 | 95,616 | 28,930 | 171,775 |
| \$50,000 under \$100,000 | 5,535 | 368,099 | 4,521 | 200,971 | 18,021 | 16,382 | ** | ** | 5,094 | 336,747 | 4,330 | 190,093 | 17,259 | 15,830 | 5,032 | 81,144 |
| \$100,000 under \$200,000 | 1,091 | 142,595 | 835 | 66,935 | 3,957 | 3,501 | 1,091 | 47,726 | 971 | 126,988 | 750 | 62,034 | 3,764 | 3,377 | 971 | 42,259 |
| \$200,000 under \$500,000 | 162 | 44,498 | 122 | 16,944 | 559 | 479 | 162 | 17,938 | 139 | 37,831 | 113 | 15,790 | 520 | 450 | 139 | 14,932 |
| \$500,000 under \$1,000,000 | 12 | 7,641 | 5 | 805 | 43 | 29 | 12 | 3,072 | 12 | 7,641 | 5 | 805 | 43 | 29 | 12 | 3,072 |
| \$1,000,000 or more | 7 | 15,336 | 5 | 1,307 | 26 | 23 | 7 | 7,069 | 7 | 15,336 | 5 | 1,307 | 26 | 23 | 7 | 7,069 |
| Maryland | | | | | | | | | | | | | | | | |
| Total | 1,875,660 | 34,499,721 | 1,696,254 | 28,875,598 | 4,376,575 | 4,145,630 | 1,501,745 | 5,387,424 | 823,223 | 24,135,293 | 739,414 | 20,250,301 | 2,866,159 | 2,718,757 | 754,135 | 4,012,524 |
| Under \$5,000 | 394,843 | 714,632 | 359,483 | 877,351 | 511,966 | 480,365 | 96,186 | 11,393 | 21,515 | -77,697 | 14,434 | 76,333 | 66,413 | 135 | 1,637 | |
| \$5,000 under \$10,000 | 333,635 | 2,457,284 | 284,301 | 2,046,658 | 608,661 | 555,439 | 269,535 | 149,770 | 67,738 | 499,335 | 44,958 | 310,823 | 231,598 | 200,652 | 28,038 | 4,654 |
| \$10,000 under \$15,000 | 270,137 | 3,348,526 | 242,843 | 2,922,564 | 616,441 | 563,129 | 261,336 | 332,989 | 90,746 | 1,128,298 | 78,138 | 962,316 | 313,696 | 279,570 | 84,042 | 68,853 |
| \$15,000 under \$20,000 | 209,190 | 3,617,868 | 190,631 | 3,159,368 | 508,964 | 486,834 | 208,983 | 430,627 | 93,719 | 1,636,530 | 87,226 | 1,483,940 | 315,523 | 301,875 | 92,613 | 152,656 |
| \$20,000 under \$25,000 | 175,414 | 3,970,323 | 160,678 | 3,517,180 | 502,878 | 485,982 | 175,413 | 506,551 | 112,434 | 2,568,360 | 100,549 | 2,278,698 | 392,445 | 377,337 | 112,433 | 287,080 |
| \$25,000 under \$30,000 | 136,675 | 3,742,134 | 128,883 | 3,227,305 | 429,965 | 421,666 | 136,675 | 521,737 | 110,408 | 3,025,446 | 104,703 | 2,691,049 | 385,127 | 380,246 | 110,438 | 398,420 |
| \$30,000 under \$50,000 | 272,756 | 10,296,447 | 255,899 | 8,927,248 | 905,017 | 872,896 | 272,668 | 1,751,126 | 249,372 | 9,469,129 | 239,662 | 8,423,980 | 968,620 | 844,057 | 249,294 | 1,567,438 |
| \$50,000 under \$100,000 | 72,689 | 4,592,095 | 65,684 | 3,434,832 | 254,327 | 243,492 | 72,554 | 1,069,699 | 68,086 | 4,322,274 | 62,466 | 3,915,710 | 246,475 | 236,404 | 67,551 | 998,178 |
| \$100,000 under \$200,000 | 8,587 | 1,095,000 | 6,670 | 598,873 | 32,189 | 30,354 | 8,585 | 342,270 | 7,700 | 983,599 | 6,184 | 560,891 | 30,604 | 29,186 | **9,181 | **533,608 |
| \$200,000 under \$500,000 | 1,500 | 435,988 | 1,004 | 119,876 | 5,322 | 4,750 | **1,730 | **271,861 | 1,300 | 377,692 | 926 | 112,227 | 4,975 | 4,438 | ** | ** |
| \$500,000 under \$1,000,000 | 172 | 114,817 | 131 | 29,480 | 603 | 536 | ** | ** | 154 | 103,008 | 124 | 27,808 | 562 | 503 | ** | ** |
| \$1,000,000 or more | 62 | 114,808 | 47 | 16,843 | 222 | 187 | ** | ** | 51 | 99,320 | 44 | 16,447 | 201 | 174 | ** | ** |
| Massachusetts | | | | | | | | | | | | | | | | |
| Total | 2,538,270 | 43,123,948 | 2,303,273 | 36,234,302 | 5,628,679 | 5,300,897 | 2,031,363 | 6,715,511 | 1,065,441 | 28,873,797 | 975,555 | 24,432,447 | 3,717,428 | 3,518,415 | 968,237 | 4,738,783 |
| Under \$5,000 | 584,685 | 1,376,266 | 520,958 | 1,314,038 | 809,071 | 739,989 | 158,800 | 19,706 | 45,976 | 48,804 | 111,049 | 174,261 | 136,233 | 41 | 609 | |
| \$5,000 under \$10,000 | 440,655 | 3,283,092 | 369,307 | 2,624,602 | 775,679 | 687,718 | 365,896 | 212,276 | 91,200 | 691,574 | 56,973 | 364,284 | 309,515 | 256,618 | 45,275 | 9,535 |
| \$10,000 under \$15,000 | 410,057 | 5,102,760 | 369,531 | 4,198,118 | 789,019 | 721,658 | 404,492 | 542,624 | 124,115 | 1,581,704 | 112,292 | 1,167,785 | 402,335 | 360,981 | 119,379 | 106,157 |
| \$15,000 under \$20,000 | 294,545 | 5,118,934 | 277,126 | 4,587,379 | 666,456 | 631,941 | 294,509 | 657,813 | 136,653 | 2,390,664 | 132,518 | 2,189,380 | 451,398 | 431,713 | 136,617 | 230,967 |
| \$20,000 under \$25,000 | 268,366 | 6,025,965 | 257,106 | 5,385,065 | 779,131 | 759,402 | 268,022 | 807,703 | 191,332 | 4,300,719 | 189,579 | 3,964,469 | 669,466 | 659,545 | 190,988 | 493,500 |
| \$25,000 under \$30,000 | 176,931 | 4,840,363 | 171,601 | 4,453,479 | 555,077 | 544,323 | 176,907 | 697,557 | 151,613 | 4,146,520 | 148,661 | 3,873,751 | 517,987 | 511,157 | 151,589 | 557,519 |
| \$30,000 under \$50,000 | 279,158 | 10,194,991 | 263,485 | 8,787,683 | 949,019 | 925,210 | 278,978 | 1,741,338 | 245,856 | 9,009,217 | 237,300 | 8,047,553 | 895,553 | 878,161 | 245,676 | 1,465,485 |
| \$50,000 under \$100,000 | 68,701 | 4,509,053 | 61,016 | 3,337,662 | 246,927 | 236,383 | 68,677 | 1,091,011 | 64,293 | 4,220,150 | 58,416 | 3,213,168 | 239,889 | 230,346 | 64,269 | 1,005,265 |
| \$100,000 under \$200,000 | 12,296 | 1,629,538 | 10,814 | 1,119,804 | 47,599 | 45,051 | 12,206 | 528,876 | 11,815 | 1,569,685 | 10,561 | 1,105,113 | 46,799 | 44,570 | 11,815 | 508,771 |
| \$200,000 under \$500,000 | 2,505 | 688,006 | 2,022 | 321,305 | 9,434 | 8,125 | 2,505 | 263,672 | 2,277 | 625,591 | 1,891 | 300,102 | 9,064 | 7,873 | 2,277 | 237,438 |
| \$500,000 under \$1,000,000 | 279 | 182,399 | 230 | 62,977 | 943 | 822 | 279 | 75,971 | 233 | 151,708 | 203 | 55,794 | 864 | 762 | 233 | 83,745 |
| \$1,000,000 or more | 92 | 172,581 | 77 | 42,191 | 324 | 275 | 92 | 76,966 | 78 | 137,459 | 73 | 40,001 | 297 | 256 | 78 | 59,772 |
| Michigan | | | | | | | | | | | | | | | | |
| Total | 3,665,336 | 66,797,050 | 3,309,919 | 57,378,970 | 9,038,850 | 8,663,576 | 2,872,392 | 10,418,234 | 1,842,268 | 49,261,695 | 1,652,647 | 42,215,753 | 6,482,441 | 6,226,845 | 1,653,261 | 8,018,594 |
| Under \$5,000 | 796,002 | 1,616,392 | 704,539 | 1,729,442 | 1,118,344 | 1,045,225 | 176,633 | 21,807 | 74,302 | 12,339 | 43,981 | 184,578 | 252,168 | 218,935 | 63 | 175 |
| \$5,000 under \$10,000 | 611,177 | 4,560,458 | 502,244 | 3,620,864 | 1,250,608 | 1,136,312 | 458,047 | 261,935 | 182,176 | 1,376,980 | 125,263 | 853,088 | 625,604 | 547,936 | 81,258 | 22,095 |
| \$10,000 under \$15,000 | 484,878 | 6,014,479 | 425,807 | 4,901,207 | 1,127,513 | 1,061,078 | 470,143 | 571,147 | 205,187 | 2,580,190 | 166,124 | 1,866,489 | 694,178 | 643,758 | 196,469 | 170,969 |
| \$15,000 under \$20,000 | 420,447 | 7,275,254 | 391,451 | 6,321,480 | 1,108,919 | 1,054,275 | 418,984 | 865,927 | 245,495 | 4,276,980 | 228,869 | 3,592,228 | 840,498 | 799,835 | 244,510 | 414,162 |
| \$20,000 under \$25,000 | 382,098 | 8,571,272 | 363,843 | 7,831,272 | 1,123,863 | 1,107,516 | 381,427 | 1,142,877 | 270,064 | 6,090,861 | 258,949 | 5,601,436 | 940,467 | 928,765 | 269,394 | 712,412 |
| \$25,000 under \$30,000 | 302,769 | 8,332,872 | 293,670 | 7,689,190 | 951,805 | 922,291 | 299,671 | 1,190,834 | 264,448 | 6,783,330 | 239,369 | 6,268,864 | 861,861 | 852,637 | 243,350 | 896,946 |
| \$30,000 under \$50,000 | 538,483 | 20,143,376 | 512,625 | 17,824,094 | 1,903,528 | 1,881,540 | 538,483 | 3,445,711 | 500,308 | 18,756,131 | 481,633 | 16,793,703 | 1,835,181 | 1,818,821 | 500,308 | 3,160,586 |
| \$50,000 under \$100,000 | 110,244 | 6,875,310 | 98,801 | 5,271,595 | 382,495 | 369,094 | 109,804 | 1,656,786 | 100,661 | 6,289,304 | 92,804 | 5,019,403 | 364,033 | 353,045 | 100,221 | 1,498,530 |
| \$100,000 under \$200,000 | 15,303 | 1,979,642 | 13,483 | 1,445,848 | 57,125 | 53,111 | 15,268 | 648,744 | 13,981 | 1,801,275 | 12,442 | 1,341,599 | 54,348 | 50,700 | 13,946 | 591,660 |
| \$200,000 under \$500,000 | 3,456 | 958,335 | 3,048 | 595,356 | 13,000 | 11,688 | | | | | | | | | | |

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

| Size of adjusted gross income | All returns | | | | | | | Joint returns of husbands and wives | | | | | | | | |
|-------------------------------|-------------------|------------------------------------|--------------------|-------------------|----------------------------|--|-------------------|-------------------------------------|-------------------|------------------------------------|--------------------|-------------------|----------------------------|--|-------------------|------------------|
| | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | |
| | | | 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 | 1,738,205 | 29,683,060 | 1,490,237 | 24,620,282 | 4,116,770 | 3,863,755 | 1,342,663 | 4,372,841 | 839,628 | 21,619,445 | 724,941 | 17,946,699 | 2,971,050 | 2,832,745 | 721,831 | 3,353,655 |
| Under \$5,000 | 415,069 | 875,144 | 338,856 | 927,652 | 601,881 | 544,634 | 94,694 | 11,374 | 57,841 | -6,996 | 28,416 | 183,462 | 198,926 | 175,304 | *132 | *812 |
| \$5,000 under \$10,000 | 291,727 | 2,207,498 | 219,128 | 1,507,641 | 567,292 | 483,539 | 240,754 | 132,640 | 77,525 | 613,751 | 59,623 | 385,148 | 258,978 | 228,902 | 41,601 | 11,447 |
| \$10,000 under \$15,000 | 259,310 | 3,186,766 | 221,292 | 2,595,844 | 585,627 | 542,466 | 242,626 | 300,048 | 109,977 | 1,358,130 | 86,918 | 992,017 | 396,924 | 368,212 | 92,993 | 70,841 |
| \$15,000 under \$20,000 | 199,051 | 3,486,934 | 168,889 | 2,883,222 | 511,267 | 477,037 | 194,797 | 423,580 | 99,426 | 1,757,772 | 78,109 | 1,367,021 | 372,348 | 345,331 | 95,172 | 152,496 |
| \$20,000 under \$25,000 | 186,125 | 4,147,090 | 173,656 | 3,561,908 | 525,259 | 511,043 | 185,261 | 539,890 | 130,896 | 2,925,800 | 123,061 | 2,469,597 | 448,380 | 436,790 | 129,832 | 335,051 |
| \$25,000 under \$30,000 | 114,434 | 3,156,569 | 106,429 | 2,657,994 | 364,143 | 356,487 | 112,155 | 419,724 | 102,825 | 2,845,188 | 96,648 | 2,442,392 | 349,550 | 343,982 | 100,575 | 364,651 |
| \$30,000 under \$50,000 | 218,860 | 8,041,115 | 214,048 | 7,277,052 | 784,973 | 759,543 | 218,761 | 1,272,714 | 210,334 | 7,757,818 | 205,959 | 7,015,802 | 753,518 | 749,291 | 210,235 | 1,221,776 |
| \$50,000 under \$100,000 | 44,084 | 2,882,994 | 39,228 | 2,197,426 | 160,903 | 155,386 | 44,070 | 668,028 | 42,098 | 2,754,327 | 37,678 | 2,088,366 | 157,257 | 151,740 | 42,085 | 631,154 |
| \$100,000 under \$200,000 | 7,730 | 1,025,394 | 7,245 | 738,776 | 28,606 | 27,528 | 7,730 | 334,482 | 7,476 | 988,339 | 7,095 | 733,856 | 28,202 | 27,289 | 7,476 | 317,703 |
| \$200,000 under \$500,000 | 1,585 | 446,756 | 1,271 | 209,212 | 6,021 | 5,289 | 1,585 | 174,925 | 1,529 | 428,737 | 1,258 | 209,029 | 5,921 | 5,233 | 1,529 | 165,366 |
| \$500,000 under \$1,000,000 | 172 | 112,333 | 146 | 41,506 | 590 | 534 | 172 | 46,219 | 152 | 99,481 | 133 | 40,095 | 555 | 505 | 152 | 40,707 |
| \$1,000,000 or more | 58 | 114,467 | 49 | 22,449 | 208 | 169 | 58 | 49,217 | 49 | 97,100 | 43 | 19,916 | 191 | 156 | 49 | 41,651 |
| Mississippi | | | | | | | | | | | | | | | | |
| Total | 860,654 | 11,998,888 | 793,180 | 10,217,201 | 2,305,306 | 2,224,451 | 611,112 | 1,608,497 | 426,211 | 8,896,581 | 390,433 | 7,573,496 | 1,521,239 | 1,467,533 | 358,999 | 1,296,650 |
| Under \$5,000 | 230,005 | 425,365 | 207,763 | 580,056 | 430,144 | 411,491 | 49,630 | 6,188 | 38,434 | -35,223 | 30,051 | 117,516 | 134,815 | 121,766 | *24 | *215 |
| \$5,000 under \$10,000 | 201,285 | 1,481,522 | 187,783 | 1,343,344 | 511,905 | 491,046 | 138,243 | 66,887 | 52,382 | 406,931 | 45,438 | 337,920 | 195,098 | 184,544 | 29,219 | 7,167 |
| \$10,000 under \$15,000 | 133,737 | 1,638,484 | 119,747 | 1,407,160 | 392,079 | 369,412 | 129,548 | 133,938 | 74,487 | 929,389 | 66,861 | 808,439 | 270,477 | 263,323 | 70,298 | 55,832 |
| \$15,000 under \$20,000 | 92,131 | 1,593,010 | 88,690 | 1,503,243 | 294,277 | 285,096 | 91,345 | 166,738 | 76,893 | 1,332,645 | 74,425 | 1,269,465 | 267,132 | 258,677 | 76,589 | 129,331 |
| \$20,000 under \$25,000 | 67,546 | 1,507,641 | 64,493 | 1,388,245 | 218,014 | 212,376 | 66,736 | 185,493 | 57,882 | 1,295,683 | 55,542 | 1,198,504 | 202,221 | 197,417 | 57,072 | 150,399 |
| \$25,000 under \$30,000 | 56,020 | 5,228,050 | 52,382 | 1,341,257 | 195,821 | 191,188 | 55,669 | 216,436 | 50,765 | 1,381,561 | 49,210 | 1,275,911 | 186,589 | 184,603 | 50,618 | 186,174 |
| \$30,000 under \$50,000 | 63,657 | 2,378,083 | 59,094 | 1,979,555 | 217,629 | 212,394 | 63,557 | 397,897 | 60,167 | 2,257,455 | 56,428 | 1,932,765 | 211,754 | 207,343 | 60,067 | 372,535 |
| \$50,000 under \$100,000 | 12,822 | 890,213 | 10,632 | 445,823 | 43,180 | 40,162 | 12,733 | 216,719 | 11,992 | 797,364 | 9,969 | 413,002 | 41,746 | 38,905 | 11,903 | 378,074 |
| \$100,000 under \$200,000 | 2,849 | 377,293 | 2,136 | 160,244 | 10,085 | 9,247 | 2,849 | 131,352 | 2,663 | 351,419 | 2,076 | 154,235 | 9,759 | 8,999 | 2,663 | 120,330 |
| \$200,000 under \$500,000 | 545 | 153,234 | 411 | 58,008 | 1,993 | 1,867 | 545 | 64,281 | 492 | 136,980 | 387 | 55,814 | 1,885 | 1,790 | 492 | 55,971 |
| \$500,000 under \$1,000,000 | 47 | 30,839 | 39 | 6,662 | 162 | 141 | 47 | 14,597 | **54 | **42,378 | **46 | **9,926 | **193 | **166 | **54 | **20,622 |
| \$1,000,000 or more | 10 | 15,153 | 10 | 3,606 | 37 | 31 | 10 | 7,982 | ** | ** | ** | ** | ** | ** | ** | ** |
| Missouri | | | | | | | | | | | | | | | | |
| Total | 1,976,184 | 32,188,452 | 1,711,066 | 26,369,401 | 4,813,929 | 4,513,863 | 1,536,205 | 4,909,363 | 1,002,220 | 23,691,120 | 878,525 | 19,732,127 | 3,459,200 | 3,268,727 | 854,314 | 3,788,721 |
| Under \$5,000 | 445,241 | 816,821 | 383,880 | 1,015,166 | 671,395 | 640,323 | 118,090 | 15,616 | 60,140 | -39,528 | 37,311 | 134,823 | 210,486 | 193,075 | *25 | *603 |
| \$5,000 under \$10,000 | 403,941 | 2,984,062 | 315,284 | 2,216,284 | 877,767 | 751,644 | 303,835 | 157,238 | 133,982 | 991,646 | 103,237 | 691,451 | 459,930 | 386,928 | 58,178 | 13,062 |
| \$10,000 under \$15,000 | 288,451 | 3,598,809 | 253,303 | 2,948,187 | 699,314 | 652,242 | 280,647 | 334,027 | 134,666 | 1,730,720 | 115,717 | 1,389,797 | 470,067 | 437,505 | 127,596 | 115,205 |
| \$15,000 under \$20,000 | 238,682 | 4,205,029 | 206,518 | 3,524,136 | 647,541 | 605,600 | 234,957 | 504,141 | 142,087 | 2,535,024 | 124,410 | 2,191,172 | 502,417 | 473,632 | 138,362 | 239,070 |
| \$20,000 under \$25,000 | 183,153 | 4,119,062 | 168,573 | 3,636,526 | 521,331 | 511,913 | 182,440 | 542,074 | 152,337 | 3,446,675 | 142,249 | 3,076,472 | 481,055 | 475,462 | 151,624 | 427,783 |
| \$25,000 under \$30,000 | 149,671 | 4,142,569 | 142,787 | 3,730,090 | 495,545 | 487,029 | 149,670 | 597,654 | 130,313 | 3,611,308 | 126,065 | 3,337,389 | 466,319 | 459,948 | 130,312 | 493,081 |
| \$30,000 under \$50,000 | 214,747 | 7,788,135 | 197,381 | 6,524,655 | 714,634 | 691,053 | 214,300 | 1,351,913 | 201,722 | 7,362,598 | 189,999 | 6,321,202 | 692,102 | 675,164 | 201,275 | 1,267,696 |
| \$50,000 under \$100,000 | 42,356 | 2,730,038 | 34,831 | 1,787,698 | 148,720 | 139,576 | 42,335 | 685,532 | 38,209 | 2,484,705 | 31,719 | 1,656,888 | 142,296 | 134,178 | 38,189 | 616,409 |
| \$100,000 under \$200,000 | 8,098 | 377,293 | 7,030 | 713,651 | 30,394 | 28,727 | 8,098 | **594,520 | 7,221 | 992,160 | 6,485 | 673,555 | 28,660 | 27,463 | 7,211 | 354,977 |
| \$200,000 under \$500,000 | 1,575 | 440,766 | 1,269 | 201,609 | 5,473 | 5,021 | 1,575 | ** | ** | 360,404 | 1,143 | 191,681 | 5,053 | 4,708 | 1,321 | 155,788 |
| \$500,000 under \$1,000,000 | 212 | 140,813 | 168 | 39,557 | 720 | 579 | 212 | 66,458 | 176 | 116,936 | 152 | 37,597 | 644 | 522 | 176 | 54,468 |
| \$1,000,000 or more | 57 | 118,272 | 42 | 31,842 | 195 | 156 | 57 | 60,190 | 46 | 98,472 | 38 | 29,530 | 171 | 142 | 46 | 50,581 |
| Montana | | | | | | | | | | | | | | | | |
| Total | 331,423 | 4,998,061 | 274,013 | 3,796,263 | 808,033 | 751,929 | 245,333 | 697,044 | 161,658 | 3,549,474 | 135,183 | 2,703,049 | 581,572 | 547,636 | 133,890 | 515,687 |
| Under \$5,000 | 79,863 | 93,482 | 64,394 | 176,675 | 119,784 | 110,536 | 15,191 | 1,989 | 10,077 | -61,561 | 4,770 | 24,575 | 35,119 | 29,791 | 28 | 287 |
| \$5,000 under \$10,000 | 67,004 | 489,963 | 50,819 | 347,129 | 146,508 | 126,506 | 48,619 | 24,878 | 23,308 | 165,757 | 17,158 | 110,298 | 87,030 | 75,794 | 8,483 | 1,486 |
| \$10,000 under \$15,000 | 49,321 | 2,984,062 | 38,013 | 459,590 | 113,373 | 100,848 | 47,727 | 57,298 | 21,120 | 264,164 | 15,383 | 182,821 | 71,671 | 64,477 | 19,620 | 15,565 |
| \$15,000 under \$20,000 | 40,363 | 711,112 | 36,715 | 611,100 | 109,892 | 105,840 | 39,855 | 82,685 | 24,539 | 433,045 | 22,788 | 368,236 | 87,540 | 85,290 | 24,031 | 39,836 |
| \$20,000 under \$25,000 | 34,184 | 766,362 | 30,126 | 594,727 | 109,596 | 106,261 | 33,678 | 92,129 | 27,217 | 614,322 | 24,775 | 484,062 | 100,013 | 97,789 | 26,756 | 65,518 |
| \$25,000 under \$30,000 | 21,247 | 575,829 | 19,467 | 447,786 | 71,176 | 69,840 | 21,046 | 81,416 | 18,352 | 497,877 | 17,079 | 404,689 | 67,193 | 65,902 | 18,151 | 65,210 |
| \$30,000 under \$50,000 | 31,976 | 1,157,977 | 28,910 | 886,302 | 111,929 | 108,445 | 31,835 | 194,135 | 30,206 | 1,096,004 | 27,777 | 858,617 | 108,962 | 106,046 | 30,065 | 180,021 |
| \$50,000 under \$100,000 | 6,481 | 419,589 | 4,881 | 213,837 | 22,006 | 20,407 | 6,398 | 99,133 | 5,922 | 384,443 | 4,778 | 211,792 | 20,625 | 19,411 | 5,839 | 89,524 |
| \$100,000 under \$200,000 | 813 | 105,749 | 573 | 43,868 | 3,019 | 2,752 | 813 | 35,416 | 761 | 99,102 | 567 | 43,500 | 2,691 | 2,658 | 761 | 33,520 |
| \$200,000 under \$500,000 | 147 | 39,839 | 101 | 12,618 | 478 | 436 | 147 | 17,129 | 137 | 37,287 | 9 | | | | | |

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

| Size of adjusted gross income | All returns | | | | | | | | Joint returns of husbands and wives | | | | | | | |
|---------------------------------------|-------------------|------------------------------------|--------------------|-------------------|----------------------------|--|-------------------|-------------------|-------------------------------------|------------------------------------|--------------------|-------------------|----------------------------|--|-------------------|------------------|
| | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | |
| | | | 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 | 661,985 | 10,473,626 | 561,378 | 8,223,158 | 1,676,878 | 1,572,860 | 498,821 | 1,500,101 | 349,788 | 7,848,150 | 288,900 | 6,227,609 | 1,278,887 | 1,209,976 | 281,994 | 1,165,908 |
| Under \$5,000 | 156,503 | 124,672 | 132,677 | 367,149 | 228,432 | 208,742 | 45,963 | 5,467 | 22,402 | -197,514 | 11,968 | 56,028 | 70,750 | 62,555 | *316 | *234 |
| \$5,000 under \$10,000 | 124,890 | 957,750 | 101,558 | 752,826 | 283,324 | 252,921 | 86,819 | 56,567 | 46,129 | 354,873 | 32,661 | 245,309 | 184,922 | 163,906 | 13,557 | 6,052 |
| \$10,000 under \$15,000 | 97,998 | 1,189,249 | 80,870 | 924,156 | 237,390 | 219,030 | 92,643 | 107,627 | 47,045 | 591,937 | 34,271 | 399,325 | 170,122 | 156,585 | 41,883 | 33,587 |
| \$15,000 under \$20,000 | 80,607 | 1,386,283 | 73,398 | 1,168,268 | 228,037 | 224,009 | 74,858 | 146,297 | 53,788 | 929,673 | 48,964 | 770,046 | 189,783 | 187,270 | 48,716 | 78,425 |
| \$20,000 under \$25,000 | 66,645 | 1,482,054 | 54,841 | 1,129,751 | 214,255 | 200,210 | 64,261 | 180,726 | 53,222 | 1,186,332 | 47,263 | 980,078 | 191,046 | 182,152 | 51,340 | 130,346 |
| \$25,000 under \$30,000 | 49,316 | 1,345,738 | 45,365 | 1,146,522 | 175,017 | 169,286 | 48,658 | 170,823 | 46,437 | 1,270,216 | 43,130 | 1,097,587 | 169,562 | 164,475 | 45,779 | 160,438 |
| \$30,000 under \$50,000 | 69,079 | 2,531,539 | 59,600 | 1,976,156 | 252,740 | 244,200 | 68,841 | 417,454 | 65,413 | 2,393,518 | 58,094 | 1,941,963 | 247,568 | 240,534 | 65,216 | 383,755 |
| \$50,000 under \$100,000 | 13,830 | 911,397 | 10,625 | 501,586 | 46,382 | 44,135 | 13,661 | 219,663 | 12,513 | 829,966 | 10,273 | 488,011 | 44,367 | 42,587 | 12,348 | 196,271 |
| \$100,000 under \$200,000 | 2,572 | 337,423 | 2,014 | 186,355 | 9,362 | 8,608 | 2,572 | 112,230 | 2,332 | 306,076 | 1,861 | 181,122 | 8,887 | 8,238 | 2,332 | 100,244 |
| \$200,000 under \$500,000 | 4,79 | 135,658 | 377 | 55,792 | 1,704 | 1,507 | 479 | 55,384 | 446 | 125,142 | 365 | 55,183 | 1,654 | 446 | 50,521 | |
| \$500,000 under \$1,000,000 | 53 | 35,236 | 42 | 13,019 | 188 | 171 | 53 | 14,151 | **61 | **57,932 | **50 | **12,959 | **222 | **200 | **61 | **26,054 |
| \$1,000,000 or more | 13 | 26,628 | 11 | 1,578 | 47 | 41 | 13 | 13,714 | ** | ** | ** | ** | ** | ** | ** | ** |
| Nevada | | | | | | | | | | | | | | | | |
| Total | 393,931 | 6,786,431 | 362,760 | 5,860,428 | 878,910 | 834,485 | 326,629 | 1,103,441 | 169,719 | 4,415,458 | 154,791 | 3,779,774 | 570,601 | 538,734 | 147,113 | 746,067 |
| Under \$5,000 | 67,696 | 81,483 | 67,663 | 176,670 | 100,309 | 90,622 | 18,769 | 2,749 | 9,798 | -27,775 | 7,553 | 46,798 | 31,539 | 25,340 | 72 | 590 |
| \$5,000 under \$10,000 | 94,557 | 682,696 | 88,997 | 655,663 | 163,613 | 153,027 | 79,567 | 42,439 | 19,169 | 134,823 | 15,600 | 121,567 | 58,435 | 50,380 | 9,011 | 1,071 |
| \$10,000 under \$15,000 | 67,971 | 845,417 | 64,494 | 803,267 | 135,672 | 128,723 | 66,029 | 87,633 | 20,511 | 250,390 | 18,040 | 224,642 | 68,567 | 62,991 | 19,129 | 14,251 |
| \$15,000 under \$20,000 | 44,428 | 773,843 | 40,549 | 684,826 | 108,619 | 100,727 | 43,392 | 89,676 | 23,437 | 414,227 | 22,279 | 389,132 | 78,412 | 73,785 | 22,401 | 37,866 |
| \$20,000 under \$25,000 | 32,868 | 741,728 | 31,434 | 678,801 | 92,956 | 90,411 | 32,705 | 101,958 | 21,889 | 495,742 | 21,160 | 459,626 | 75,621 | 73,815 | 21,726 | 57,341 |
| \$25,000 under \$30,000 | 28,874 | 793,985 | 27,244 | 731,622 | 88,760 | 88,239 | 28,795 | 110,990 | 24,236 | 669,445 | 23,478 | 630,962 | 80,928 | 80,445 | 24,157 | 89,379 |
| \$30,000 under \$50,000 | 45,240 | 1,664,789 | 42,682 | 1,461,433 | 146,416 | 141,155 | 45,150 | 284,046 | 39,972 | 1,476,970 | 37,745 | 1,297,071 | 137,707 | 135,136 | 39,882 | 241,237 |
| \$50,000 under \$100,000 | 9,806 | 626,023 | 7,932 | 423,226 | 34,374 | 32,036 | 9,736 | 145,126 | 8,690 | 550,390 | 7,297 | 390,416 | 31,932 | 29,921 | 8,658 | 125,119 |
| \$100,000 under \$200,000 | 1,784 | 240,806 | 1,350 | 136,595 | 5,962 | 5,558 | 1,779 | 82,474 | 1,520 | 203,992 | 1,200 | 124,927 | 5,502 | 5,156 | 1,520 | 68,536 |
| \$200,000 under \$500,000 | 566 | 163,252 | 415 | 72,595 | 1,816 | 1,633 | 566 | 68,393 | 452 | 130,161 | 358 | 63,026 | 1,615 | 1,468 | 452 | 53,463 |
| \$500,000 under \$1,000,000 | 96 | 65,678 | 72 | 20,329 | 294 | 251 | 96 | 31,664 | 78 | 53,010 | 60 | 17,665 | 258 | 221 | 78 | 24,882 |
| \$1,000,000 or more | 45 | 106,731 | 28 | 15,401 | 119 | 103 | 45 | 56,293 | 27 | 63,543 | 21 | 13,942 | 87 | 76 | 27 | 32,333 |
| New Hampshire | | | | | | | | | | | | | | | | |
| Total | 412,482 | 6,751,857 | 374,776 | 5,685,255 | 969,905 | 922,151 | 344,857 | 1,019,017 | 201,851 | 4,880,131 | 184,065 | 4,143,755 | 702,423 | 670,268 | 186,438 | 774,847 |
| Under \$5,000 | 79,842 | 190,586 | 72,160 | 201,632 | 99,782 | 92,947 | 26,008 | 3,491 | 4,131 | -9,947 | 2,639 | 12,156 | 14,887 | 11,552 | *116 | *827 |
| \$5,000 under \$10,000 | 91,246 | 689,123 | 79,111 | 557,207 | 174,527 | 154,738 | 78,523 | 43,909 | 24,721 | 187,945 | 18,662 | 124,147 | 88,791 | 76,420 | 14,196 | 2,571 |
| \$10,000 under \$15,000 | 65,417 | 812,011 | 59,955 | 718,481 | 126,554 | 121,434 | 64,699 | 87,367 | 21,593 | 217,983 | 18,689 | 221,451 | 72,390 | 67,851 | 21,068 | 18,113 |
| \$15,000 under \$20,000 | 50,131 | 878,045 | 47,094 | 787,364 | 147,639 | 144,052 | 49,961 | 98,555 | 39,337 | 696,779 | 37,995 | 645,250 | 128,868 | 126,734 | 39,167 | 72,288 |
| \$20,000 under \$25,000 | 47,111 | 1,047,271 | 44,243 | 953,601 | 156,325 | 151,647 | 132,674 | 101,967 | 40,583 | 905,501 | 38,687 | 837,439 | 145,848 | 142,350 | 40,533 | 107,233 |
| \$25,000 under \$30,000 | 26,967 | 734,688 | 26,179 | 675,770 | 87,922 | 86,822 | 26,840 | 107,028 | 25,582 | 697,290 | 24,794 | 641,381 | 85,063 | 83,963 | 25,455 | 100,076 |
| \$30,000 under \$50,000 | 41,627 | 1,548,721 | 37,548 | 1,259,734 | 140,302 | 135,947 | 41,626 | 280,176 | 36,680 | 1,365,239 | 34,660 | 1,164,815 | 131,595 | 128,570 | 36,679 | 239,509 |
| \$50,000 under \$100,000 | 8,496 | 555,989 | 7,124 | 386,345 | 30,832 | 29,033 | 8,494 | 145,803 | 7,747 | 504,083 | 6,895 | 363,621 | 29,219 | 27,533 | 7,745 | 128,901 |
| \$100,000 under \$200,000 | 1,303 | 165,145 | 1,068 | 91,370 | 4,845 | 4,458 | 1,303 | 59,186 | 1,189 | 151,471 | 987 | 86,162 | 4,670 | 4,307 | 1,189 | 54,021 |
| \$200,000 under \$500,000 | 290 | 80,720 | 252 | 41,181 | 1,014 | 903 | 290 | 35,520 | 242 | 66,850 | 219 | 35,192 | 918 | 826 | 242 | 29,241 |
| \$500,000 under \$1,000,000 | 34 | 21,893 | 28 | 5,808 | 122 | 114 | 34 | 10,723 | **46 | **43,237 | **38 | **12,141 | **174 | **162 | **46 | **22,068 |
| \$1,000,000 or more | 18 | 27,665 | 14 | 6,765 | 61 | 56 | 18 | 14,575 | ** | ** | ** | ** | ** | ** | ** | ** |
| New Jersey | | | | | | | | | | | | | | | | |
| Total | 3,354,753 | 62,909,704 | 3,051,543 | 53,804,835 | 8,129,210 | 7,686,702 | 2,763,206 | 10,389,950 | 1,569,462 | 44,984,379 | 1,423,619 | 38,393,336 | 5,549,292 | 5,251,419 | 1,449,583 | 7,868,879 |
| Under \$5,000 | 626,402 | 1,454,713 | 558,278 | 1,518,767 | 848,387 | 793,180 | 148,083 | 21,330 | 50,316 | 14,859 | 33,654 | 190,661 | 146,979 | 131,222 | 74 | 1,269 |
| \$5,000 under \$10,000 | 679,561 | 5,047,829 | 570,813 | 4,050,033 | 1,326,949 | 1,174,979 | 578,118 | 305,627 | 155,250 | 1,220,714 | 107,025 | 732,246 | 531,580 | 443,932 | 96,977 | 27,519 |
| \$10,000 under \$15,000 | 510,620 | 6,412,542 | 466,568 | 5,587,753 | 1,235,247 | 1,154,409 | 499,985 | 627,905 | 196,823 | 2,514,238 | 166,713 | 1,976,494 | 714,175 | 646,380 | 186,188 | 159,739 |
| \$15,000 under \$20,000 | 371,023 | 6,485,769 | 345,515 | 5,645,826 | 922,553 | 876,437 | 370,592 | 820,826 | 187,601 | 3,300,978 | 174,171 | 2,755,528 | 629,736 | 592,365 | 187,491 | 326,566 |
| \$20,000 under \$25,000 | 323,459 | 7,263,862 | 306,995 | 6,577,358 | 968,168 | 936,637 | 323,441 | 986,991 | 221,882 | 5,006,145 | 212,838 | 4,660,914 | 821,996 | 796,926 | 221,664 | 578,090 |
| \$25,000 under \$30,000 | 239,037 | 6,542,047 | 227,641 | 5,817,534 | 773,935 | 747,523 | 239,036 | 962,010 | 197,144 | 5,404,446 | 187,805 | 4,811,315 | 713,074 | 690,311 | 197,143 | 731,746 |
| \$30,000 under \$50,000 | 454,643 | 17,278,779 | 439,997 | 15,486,220 | 1,513,543 | 1,488,248 | 454,304 | 3,022,939 | 421,364 | 16,065,379 | 411,988 | 14,620,814 | 1,468,547 | 1,448,437 | 421,025 | 2,753,438 |
| \$50,000 under \$100,000 | 126,067 | 8,104,122 | 114,861 | 6,455,617 | 452,396 | 433,991 | 126,067 | 1,981,548 | 117,618 | 7,545,595 | 109,658 | 6,137,559 | 439,000 | 429,346 | 117,286 | 1,804,214 |
| \$100,000 under \$200,000 | 19,128 | 2,524,697 | 17,147 | 1,747,331 | 70,274 | 65,583 | 19,100 | 878,896 | 17,310 | 2,280,033 | 15,891 | 1,639,445 | 67,134 | 62,959 | **21,624 | **1,382,838 |
| \$200,000 under \$500,000 | 4,212 | 1,186,787 | 3,621 | 706,557 | 15,655 | 14,195 | 4,212 | 483,304 | 3,923 | 1,109,306 | 3,415 | 677,049 | 15,095 | 13,756 | ** | ** |
| \$500,000 under \$1,000,000 | 464 | 307,833 | 388 | 144,108 | 1,631 | 1,464 | 463 | 140,047 | 420 | 278,993 | 362 | 1 | | | | |

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

| Size of adjusted gross income | All returns | | | | | | | | Joint returns of husbands and wives | | | | | | | |
|-----------------------------------|-------------------|------------------------------------|--------------------|--------------------|----------------------------|--|-------------------|-------------------|-------------------------------------|------------------------------------|--------------------|-------------------|----------------------------|--|-------------------|-------------------|
| | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | |
| | | | 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 | 518,221 | 7,764,293 | 460,602 | 6,544,807 | 1,378,579 | 1,321,315 | 372,899 | 1,092,667 | 273,740 | 5,740,765 | 243,174 | 4,873,251 | 1,024,105 | 988,056 | 217,423 | 834,613 |
| Under \$5,000 | 131,663 | 190,032 | 112,308 | 268,366 | 238,287 | 224,949 | 24,143 | 3,007 | 25,641 | —33,601 | 18,139 | 52,553 | 102,768 | 97,482 | 142 | 526 |
| \$5,000 under \$10,000 | 110,487 | 834,010 | 96,658 | 729,648 | 279,377 | 264,496 | 76,545 | 39,179 | 45,542 | 350,945 | 39,533 | 302,066 | 175,429 | 166,165 | 18,537 | 5,560 |
| \$10,000 under \$15,000 | 75,500 | 940,081 | 67,035 | 832,769 | 208,196 | 198,584 | 79,840 | 81,440 | 37,856 | 476,560 | 32,630 | 421,170 | 148,939 | 142,877 | 36,240 | 27,988 |
| \$15,000 under \$20,000 | 60,529 | 1,047,174 | 56,552 | 934,943 | 179,409 | 173,222 | 59,491 | 113,982 | 41,780 | 725,122 | 39,105 | 647,437 | 151,598 | 146,248 | 40,723 | 65,825 |
| \$20,000 under \$25,000 | 47,397 | 1,067,943 | 44,125 | 952,054 | 152,858 | 150,341 | 47,064 | 131,665 | 38,603 | 685,369 | 36,213 | 798,944 | 139,065 | 137,365 | 38,270 | 101,293 |
| \$25,000 under \$30,000 | 31,552 | 863,524 | 29,357 | 759,669 | 109,384 | 106,196 | 31,507 | 122,610 | 27,442 | 751,326 | 26,407 | 690,775 | 101,316 | 99,674 | 27,397 | 100,653 |
| \$30,000 under \$50,000 | 49,049 | 1,822,433 | 44,753 | 1,542,269 | 169,625 | 165,415 | 48,437 | 309,453 | 45,743 | 1,701,348 | 41,895 | 1,464,883 | 165,171 | 161,424 | 45,131 | 283,564 |
| \$50,000 under \$100,000 | 10,459 | 653,765 | 8,307 | 395,024 | 35,029 | 32,098 | 9,990 | 157,124 | 9,473 | 606,515 | 7,834 | 372,036 | 33,769 | 31,102 | 9,304 | 143,039 |
| \$100,000 under \$200,000 | 1,515 | 198,956 | 1,247 | 97,832 | 5,210 | 4,954 | **1,839 | **103,835 | 1,374 | 179,436 | 1,186 | 93,434 | 4,964 | 4,753 | 57,200 | 261,828 |
| \$200,000 under \$500,000 | 327 | 93,779 | 235 | 26,890 | 1,063 | 840 | ** | ** | 270 | 77,247 | 208 | 24,243 | 956 | 855 | 270 | 31,790 |
| \$500,000 under \$1,000,000 | 32 | 21,310 | 19 | 3,052 | 109 | 95 | 32 | 10,640 | **36 | **34,499 | **24 | **5,710 | **130 | **111 | **36 | **17,176 |
| \$1,000,000 or more | 11 | 33,286 | 6 | 2,692 | 32 | 25 | 11 | 19,729 | ** | ** | ** | ** | ** | ** | ** | ** |
| New York | | | | | | | | | | | | | | | | |
| Total | 7,157,005 | 129,526,287 | 6,385,946 | 106,648,298 | 17,283,940 | 16,296,436 | 5,760,474 | 20,139,212 | 3,093,146 | 85,829,529 | 2,771,607 | 70,945,250 | 11,240,817 | 10,645,998 | 2,800,831 | 13,874,077 |
| Under \$5,000 | 1,430,044 | 3,076,463 | 1,226,002 | 3,213,991 | 2,181,576 | 2,025,572 | 341,808 | 55,650 | 115,880 | —55,281 | 78,687 | 371,462 | 393,663 | 327,035 | 662 | 10,379 |
| \$5,000 under \$10,000 | 1,369,839 | 10,105,453 | 1,142,604 | 7,947,587 | 2,741,436 | 2,450,508 | 1,097,921 | 584,915 | 301,528 | 2,331,843 | 213,559 | 1,539,987 | 1,087,613 | 939,035 | 148,613 | 36,454 |
| \$10,000 under \$15,000 | 1,157,041 | 14,267,519 | 1,034,585 | 12,240,153 | 2,840,696 | 2,457,180 | 1,130,569 | 1,390,961 | 373,751 | 4,634,178 | 313,677 | 3,592,796 | 1,447,823 | 1,337,163 | 354,450 | 261,828 |
| \$15,000 under \$20,000 | 898,707 | 15,132,553 | 804,195 | 13,247,869 | 2,264,611 | 2,168,145 | 863,916 | 1,818,019 | 450,391 | 7,910,391 | 408,000 | 6,714,974 | 1,618,809 | 1,544,090 | 448,321 | 737,219 |
| \$20,000 under \$25,000 | 698,600 | 15,703,448 | 662,155 | 13,953,619 | 2,127,218 | 2,061,526 | 893,818 | 2,017,164 | 489,051 | 11,065,759 | 467,594 | 9,969,219 | 1,805,703 | 1,759,070 | 488,269 | 1,237,505 |
| \$25,000 under \$30,000 | 502,768 | 13,749,349 | 470,423 | 12,028,498 | 1,620,014 | 1,567,298 | 502,371 | 1,922,115 | 393,186 | 10,738,876 | 372,972 | 9,643,217 | 1,440,702 | 1,401,699 | 393,153 | 1,369,209 |
| \$30,000 under \$50,000 | 851,883 | 31,643,111 | 802,284 | 27,393,364 | 2,770,152 | 2,686,167 | 849,048 | 5,258,742 | 729,204 | 27,216,526 | 698,349 | 24,142,597 | 2,573,741 | 2,511,782 | 727,881 | 4,336,987 |
| \$50,000 under \$100,000 | 222,786 | 14,497,339 | 198,779 | 11,028,964 | 743,109 | 702,930 | 221,828 | 3,243,993 | 193,572 | 12,607,344 | 178,313 | 9,919,531 | 693,248 | 661,239 | 193,014 | 2,741,461 |
| \$100,000 under \$200,000 | 42,068 | 5,563,907 | 34,599 | 3,343,932 | 149,631 | 137,018 | 41,938 | 1,647,960 | 35,559 | 4,694,382 | 31,296 | 3,041,709 | 138,081 | 127,932 | 35,450 | 1,371,722 |
| \$200,000 under \$500,000 | 10,846 | 3,099,353 | 8,541 | 1,597,778 | 37,285 | 33,054 | **12,544 | **1,581,607 | 9,080 | 2,592,170 | 7,610 | 1,430,327 | 34,135 | 30,610 | **10,467 | **1,300,734 |
| \$500,000 under \$1,000,000 | 1,710 | 1,157,496 | 1,272 | 403,103 | 5,793 | 4,992 | 1,393 | 8,604,619 | 1,393 | 8,604,619 | 1,130 | 358,023 | 5,182 | 4,526 | ** | ** |
| \$1,000,000 or more | 713 | 1,530,295 | 487 | 249,640 | 2,419 | 2,046 | 713 | 618,085 | 551 | 1,152,721 | 420 | 221,409 | 2,117 | 1,817 | 551 | 470,578 |
| North Carolina | | | | | | | | | | | | | | | | |
| Total | 2,339,466 | 34,490,419 | 2,159,690 | 29,705,838 | 5,688,122 | 5,465,587 | 1,781,077 | 4,720,993 | 1,210,421 | 26,244,061 | 1,103,781 | 22,406,392 | 4,052,630 | 3,884,099 | 1,065,414 | 3,806,532 |
| Under \$5,000 | 547,444 | 1,151,661 | 478,829 | 1,206,446 | 844,339 | 800,571 | 130,070 | 15,379 | 59,783 | —9,567 | 33,586 | 119,004 | 192,289 | 166,934 | *28 | *292 |
| \$5,000 under \$10,000 | 537,713 | 4,060,166 | 491,635 | 3,569,025 | 1,130,365 | 1,072,336 | 407,698 | 217,160 | 185,259 | 1,427,474 | 154,602 | 1,130,697 | 577,263 | 537,843 | 110,632 | 30,891 |
| \$10,000 under \$15,000 | 375,498 | 4,627,479 | 356,252 | 4,163,691 | 951,645 | 910,923 | 368,027 | 182,153 | 162,153 | 2,300,446 | 166,142 | 1,959,755 | 671,030 | 637,137 | 174,682 | 145,349 |
| \$15,000 under \$20,000 | 286,464 | 4,970,986 | 265,995 | 4,420,327 | 816,368 | 786,491 | 286,800 | 573,858 | 220,981 | 3,863,764 | 206,692 | 3,437,324 | 717,308 | 693,236 | 220,972 | 405,065 |
| \$20,000 under \$25,000 | 212,636 | 4,750,226 | 204,543 | 4,286,415 | 674,924 | 655,737 | 210,094 | 589,846 | 194,176 | 4,332,145 | 189,059 | 3,954,325 | 644,696 | 627,181 | 191,634 | 513,533 |
| \$25,000 under \$30,000 | 137,404 | 3,763,352 | 132,408 | 3,446,473 | 441,718 | 433,332 | 137,404 | 527,866 | 135,697 | 3,718,505 | 130,736 | 3,401,976 | 436,339 | 429,953 | 135,697 | 518,249 |
| \$30,000 under \$50,000 | 193,580 | 7,026,175 | 186,391 | 6,141,156 | 662,358 | 650,160 | 193,127 | 1,147,144 | 186,602 | 6,753,403 | 181,099 | 5,995,293 | 650,844 | 639,980 | 186,149 | 1,080,972 |
| \$50,000 under \$100,000 | 39,466 | 2,576,259 | 35,436 | 1,657,619 | 133,286 | 126,105 | **48,409 | **1,145,761 | 37,219 | 2,424,712 | 34,172 | 1,607,442 | 129,009 | 122,717 | **45,475 | **1,050,958 |
| \$100,000 under \$200,000 | 7,649 | 1,017,586 | 6,781 | 610,143 | 27,563 | 25,090 | ** | ** | 7,107 | 944,008 | 6,363 | 604,729 | 28,577 | 24,548 | ** | ** |
| \$200,000 under \$500,000 | 1,444 | 394,254 | 1,276 | 169,169 | 5,023 | 4,382 | ** | ** | 1,299 | 355,458 | 1,189 | 162,619 | 4,680 | 4,139 | ** | ** |
| \$500,000 under \$1,000,000 | 131 | 87,235 | 113 | 30,129 | 415 | 364 | 131 | 37,759 | 113 | 75,713 | 103 | 28,043 | 384 | 341 | 113 | 32,653 |
| \$1,000,000 or more | 37 | 65,040 | 31 | 5,245 | 118 | 96 | 37 | 32,319 | 32 | 58,001 | 28 | 5,188 | 111 | 90 | 32 | 28,470 |
| North Dakota | | | | | | | | | | | | | | | | |
| Total | 270,773 | 3,979,672 | 218,353 | 2,958,614 | 688,166 | 634,688 | 203,721 | 561,835 | 141,159 | 2,910,171 | 108,181 | 2,129,914 | 516,786 | 479,287 | 114,000 | 419,704 |
| Under \$5,000 | 67,217 | 12,361 | 52,133 | 131,492 | 122,405 | 112,337 | 15,645 | 1,622 | 13,432 | —93,454 | 6,392 | 24,698 | 55,600 | 49,373 | 132 | 113 |
| \$5,000 under \$10,000 | 53,103 | 399,872 | 42,183 | 286,975 | 101,816 | 87,122 | 45,666 | 25,189 | 14,585 | 114,481 | 9,262 | 65,322 | 55,668 | 45,922 | 7,877 | 1,378 |
| \$10,000 under \$15,000 | 42,257 | 526,316 | 35,967 | 413,975 | 110,291 | 101,827 | 38,095 | 44,096 | 23,801 | 294,431 | 19,139 | 216,263 | 82,168 | 75,517 | 18,984 | 16,728 |
| \$15,000 under \$20,000 | 30,503 | 518,467 | 23,805 | 380,376 | 86,508 | 81,070 | 27,585 | 51,424 | 21,869 | 374,850 | 16,809 | 283,463 | 74,055 | 69,493 | 29,490 | 58,967 |
| \$20,000 under \$25,000 | 29,675 | 664,126 | 25,029 | 494,144 | 101,428 | 95,850 | 29,101 | 79,712 | 24,237 | 540,853 | 20,500 | 400,772 | 93,506 | 89,083 | 23,681 | 29,490 |
| \$25,000 under \$30,000 | 18,579 | 507,355 | 15,835 | 418,443 | 61,240 | 58,832 | 18,575 | 72,211 | 16,099 | 436,973 | 13,993 | 366,825 | 57,352 | 55,582 | 16,095 | 58,652 |
| \$30,000 under \$50,000 | 22,612 | 810,581 | 18,606 | 569,756 | 79,526 | 76,699 | 22,261 | 131,423 | 21,011 | 752,309 | 17,529 | 536,477 | 76,877 | 74,303 | 20,660 | 117,658 |
| \$50,000 under \$100,000 | 5,743 | 370,294 | 3,922 | 172,857 | 18,977 | 17,342 | **6,646 | **136,616 | 5,129 | 332,124 | 3,738 | 168,231 | 17,891 | 16,674 | **5,954 | **118,627 |
| \$100,000 under \$200,000 | 937 | 124,406 | 756 | 75,311 | 3,337 | 3,118 | ** | ** | 959 | 113,907 | 717 | 7 | | | | |

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

| Size of adjusted gross income | All returns | | | | | | | | Joint returns of husbands and wives | | | | | | | |
|---------------------------------------|-------------------|------------------------------------|--------------------|-------------------|----------------------------|--|-------------------|-------------------|-------------------------------------|------------------------------------|--------------------|-------------------|----------------------------|--|-------------------|------------------|
| | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | |
| | | | 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 | 4,481,348 | 76,444,637 | 4,018,882 | 65,690,127 | 10,774,084 | 10,234,321 | 3,633,326 | 12,047,279 | 2,153,990 | 53,278,323 | 1,950,726 | 45,853,302 | 7,631,737 | 7,270,985 | 1,917,082 | 8,717,042 |
| Under \$5,000 | 921,269 | 1,973,956 | 800,163 | 2,019,941 | 1,361,821 | 1,271,233 | 227,919 | 31,149 | 124,544 | 80,244 | 92,620 | 342,097 | 426,641 | 376,939 | 102 | 875 |
| \$5,000 under \$10,000 | 794,361 | 6,119,675 | 644,019 | 4,895,058 | 1,548,712 | 1,373,165 | 655,019 | 392,490 | 222,385 | 1,727,148 | 160,393 | 1,133,610 | 778,985 | 669,789 | 122,660 | 35,017 |
| \$10,000 under \$15,000 | 699,349 | 8,705,761 | 630,412 | 7,567,123 | 1,487,092 | 1,399,818 | 692,548 | 916,876 | 241,981 | 3,022,949 | 219,713 | 2,611,154 | 799,159 | 751,804 | 237,425 | 26,305 |
| \$15,000 under \$20,000 | 605,285 | 10,606,075 | 567,702 | 9,623,603 | 1,526,859 | 1,472,888 | 599,453 | 1,342,270 | 333,202 | 5,901,715 | 308,134 | 5,272,552 | 1,148,159 | 1,104,945 | 328,115 | 575,478 |
| \$20,000 under \$25,000 | 485,989 | 11,116,518 | 472,825 | 10,029,345 | 1,531,453 | 1,489,534 | 495,136 | 1,562,039 | 353,406 | 7,947,445 | 337,829 | 7,151,787 | 1,300,041 | 1,262,089 | 352,553 | 859,458 |
| \$25,000 under \$30,000 | 335,947 | 9,187,345 | 322,398 | 8,316,044 | 1,138,391 | 1,117,149 | 335,580 | 1,381,111 | 294,794 | 6,061,465 | 284,667 | 7,387,738 | 1,082,167 | 1,064,347 | 294,272 | 1,130,729 |
| \$30,000 under \$50,000 | 514,999 | 18,896,989 | 484,478 | 16,721,807 | 1,770,855 | 1,724,908 | 514,583 | 3,436,016 | 477,280 | 17,531,403 | 454,487 | 15,715,869 | 1,705,772 | 1,666,449 | 476,864 | 3,119,711 |
| \$50,000 under \$100,000 | 92,765 | 5,982,789 | 79,079 | 4,243,421 | 330,192 | 312,734 | **112,519 | **2,723,362 | 86,510 | 5,572,447 | 76,036 | 4,099,305 | 318,647 | 305,205 | **104,433 | **2,462,215 |
| \$100,000 under \$200,000 | 17,202 | 2,287,622 | 14,579 | 1,585,048 | 63,706 | 59,331 | ** | ** | 15,482 | 2,057,377 | 13,883 | 1,496,699 | 60,241 | 58,722 | ** | ** |
| \$200,000 under \$500,000 | 3,613 | 1,010,876 | 2,962 | 540,269 | 13,065 | 11,912 | ** | ** | 3,185 | 892,674 | 2,729 | 503,754 | 12,117 | 11,133 | ** | ** |
| \$500,000 under \$1,000,000 | 434 | 290,613 | 354 | 107,530 | 1,474 | 1,262 | 434 | 132,740 | 387 | 258,984 | 333 | 100,957 | 1,377 | 1,197 | 387 | 118,110 |
| \$1,000,000 or more | 135 | 266,417 | 111 | 38,939 | 464 | 387 | 135 | 129,226 | 116 | 224,495 | 102 | 37,772 | 431 | 368 | 116 | 109,143 |
| Oklahoma | | | | | | | | | | | | | | | | |
| Total | 1,186,369 | 19,966,388 | 1,040,851 | 16,296,675 | 2,969,849 | 2,798,461 | 927,785 | 3,142,204 | 655,426 | 15,374,970 | 578,179 | 12,619,376 | 2,219,949 | 2,098,158 | 565,061 | 2,537,103 |
| Under \$5,000 | 241,914 | 155,849 | 199,165 | 600,239 | 404,676 | 377,816 | 56,338 | 9,785 | 43,982 | -250,933 | 28,556 | 166,124 | 148,443 | 130,884 | 504 | 3,648 |
| \$5,000 under \$10,000 | 257,652 | 1,865,632 | 223,628 | 1,556,426 | 539,479 | 498,148 | 190,291 | 90,804 | 91,763 | 708,224 | 74,551 | 539,511 | 300,344 | 274,819 | 49,415 | 13,415 |
| \$10,000 under \$15,000 | 179,854 | 2,268,532 | 161,781 | 1,976,128 | 446,398 | 409,963 | 176,767 | 209,085 | 90,845 | 1,174,397 | 79,557 | 996,999 | 308,880 | 282,280 | 89,481 | 79,783 |
| \$15,000 under \$20,000 | 131,331 | 2,270,186 | 114,539 | 1,802,816 | 374,545 | 347,741 | 130,945 | 253,662 | 94,112 | 1,635,559 | 84,998 | 1,320,002 | 319,588 | 301,255 | 83,726 | 160,488 |
| \$20,000 under \$25,000 | 119,636 | 2,678,015 | 108,070 | 2,329,912 | 369,448 | 355,935 | 118,594 | 338,101 | 96,818 | 2,167,274 | 89,397 | 1,938,275 | 337,660 | 327,204 | 96,061 | 244,693 |
| \$25,000 under \$30,000 | 92,674 | 2,551,455 | 88,788 | 2,379,198 | 308,119 | 301,086 | 92,247 | 362,606 | 83,249 | 2,298,773 | 79,363 | 2,130,113 | 293,366 | 286,303 | 82,822 | 314,770 |
| \$30,000 under \$50,000 | 124,703 | 4,628,313 | 115,397 | 3,874,087 | 403,427 | 393,470 | 124,422 | 768,135 | 119,759 | 4,436,550 | 114,155 | 3,835,764 | 394,566 | 386,629 | 119,478 | 731,321 |
| \$50,000 under \$100,000 | 30,478 | 1,946,266 | 23,481 | 1,138,312 | 95,843 | 89,579 | **37,851 | **930,827 | 27,544 | 1,761,996 | 21,936 | 1,092,049 | 90,874 | 85,322 | **34,192 | **830,245 |
| \$100,000 under \$200,000 | 6,219 | 820,189 | 4,632 | 407,764 | 21,599 | 19,298 | ** | ** | 5,694 | 753,953 | 4,385 | 381,403 | 20,436 | 18,369 | ** | ** |
| \$200,000 under \$500,000 | 1,578 | 434,412 | 1,147 | 164,690 | 5,239 | 4,543 | ** | ** | 1,378 | 376,816 | 1,072 | 155,152 | 4,830 | 4,268 | ** | ** |
| \$500,000 under \$1,000,000 | 241 | 160,762 | 167 | 34,169 | 787 | 639 | 241 | 79,495 | 204 | 136,508 | 149 | 31,438 | 722 | 594 | 204 | 67,167 |
| \$1,000,000 or more | 89 | 191,777 | 66 | 32,934 | 289 | 243 | 89 | 99,702 | 78 | 175,752 | 60 | 32,545 | 270 | 231 | 78 | 91,572 |
| Oregon | | | | | | | | | | | | | | | | |
| Total | 1,128,676 | 18,534,535 | 983,713 | 14,978,697 | 2,634,722 | 2,467,890 | 880,513 | 2,660,962 | 558,506 | 13,614,450 | 475,825 | 10,851,157 | 1,889,494 | 1,771,037 | 493,012 | 2,048,625 |
| Under \$5,000 | 263,231 | 441,864 | 226,396 | 592,087 | 398,778 | 372,576 | 58,714 | 6,330 | 35,014 | -50,823 | 20,756 | 80,002 | 137,335 | 123,305 | 279 | 720 |
| \$5,000 under \$10,000 | 202,243 | 1,502,167 | 161,999 | 1,161,954 | 354,566 | 301,487 | 165,820 | 96,577 | 42,151 | 319,558 | 26,750 | 181,249 | 140,805 | 106,129 | 18,583 | 4,793 |
| \$10,000 under \$15,000 | 170,046 | 2,137,328 | 143,772 | 1,676,206 | 395,551 | 351,991 | 166,041 | 203,518 | 80,513 | 1,020,485 | 59,085 | 659,930 | 267,707 | 231,110 | 78,508 | 65,655 |
| \$15,000 under \$20,000 | 137,730 | 2,420,489 | 121,320 | 2,012,301 | 370,848 | 355,393 | 137,046 | 281,740 | 83,856 | 1,486,546 | 73,616 | 1,214,383 | 296,333 | 287,676 | 83,172 | 138,113 |
| \$20,000 under \$25,000 | 115,531 | 2,589,564 | 111,167 | 2,335,911 | 346,633 | 342,560 | 113,951 | 321,185 | 95,139 | 2,139,222 | 90,775 | 1,940,339 | 310,130 | 306,309 | 93,559 | 248,127 |
| \$25,000 under \$30,000 | 76,596 | 2,094,364 | 74,168 | 1,891,975 | 244,209 | 242,698 | 76,595 | 281,575 | 71,363 | 1,952,907 | 68,935 | 1,750,761 | 235,201 | 233,690 | 71,362 | 256,239 |
| \$30,000 under \$50,000 | 132,674 | 4,879,219 | 121,062 | 4,029,504 | 421,705 | 405,322 | 132,150 | 800,154 | 122,923 | 4,496,242 | 112,829 | 3,823,875 | 404,155 | 390,669 | 121,769 | 734,727 |
| \$50,000 under \$100,000 | 25,759 | 1,628,433 | 20,007 | 928,530 | 85,707 | 80,792 | 25,336 | 367,109 | 23,813 | 1,499,317 | 19,342 | 897,346 | 82,113 | 77,874 | 23,422 | 334,484 |
| \$100,000 under \$200,000 | 3,913 | 509,209 | 3,064 | 235,835 | 13,597 | 12,263 | 3,907 | 162,604 | 3,514 | 456,977 | 2,844 | 217,759 | 12,769 | 11,635 | 3,508 | 145,859 |
| \$200,000 under \$500,000 | 852 | 243,532 | 672 | 96,098 | 2,831 | 2,528 | 852 | 98,856 | 768 | 220,907 | 620 | 90,407 | 2,688 | 2,411 | 768 | 88,080 |
| \$500,000 under \$1,000,000 | 83 | 55,818 | 70 | 16,102 | 240 | 211 | 83 | 25,838 | 68 | 46,284 | 61 | 13,151 | 207 | 185 | 68 | 21,616 |
| \$1,000,000 or more | 18 | 32,547 | 16 | 2,195 | 57 | 49 | 18 | 15,475 | 14 | 26,627 | 12 | 1,956 | 52 | 44 | 14 | 12,213 |
| Pennsylvania | | | | | | | | | | | | | | | | |
| Total | 4,844,637 | 81,173,150 | 4,312,589 | 68,556,847 | 11,345,522 | 10,729,519 | 3,874,678 | 12,647,123 | 2,349,869 | 57,725,995 | 2,131,249 | 49,724,303 | 8,030,047 | 7,679,357 | 2,104,734 | 9,362,575 |
| Under \$5,000 | 1,026,511 | 2,185,719 | 903,202 | 2,238,183 | 1,420,752 | 1,331,222 | 241,866 | 31,719 | 111,555 | 72,766 | 74,696 | 279,867 | 359,729 | 319,483 | 83 | 2,082 |
| \$5,000 under \$10,000 | 887,414 | 6,536,109 | 724,048 | 5,184,601 | 1,756,227 | 1,531,885 | 725,421 | 395,613 | 252,851 | 1,964,453 | 169,686 | 1,350,362 | 671,779 | 744,723 | 137,964 | 36,823 |
| \$10,000 under \$15,000 | 757,732 | 9,342,894 | 665,662 | 7,879,621 | 1,548,713 | 1,444,653 | 744,530 | 971,289 | 274,621 | 3,469,501 | 240,648 | 2,821,168 | 906,416 | 850,294 | 283,711 | 235,014 |
| \$15,000 under \$20,000 | 624,615 | 10,936,301 | 576,444 | 9,525,350 | 1,686,887 | 1,625,587 | 616,698 | 1,309,736 | 393,599 | 6,759,388 | 359,027 | 5,959,441 | 1,317,158 | 1,281,801 | 377,697 | 655,094 |
| \$20,000 under \$25,000 | 538,216 | 12,093,429 | 508,606 | 11,141,793 | 1,631,540 | 1,597,195 | 536,602 | 1,627,596 | 423,652 | 9,547,587 | 407,399 | 8,933,033 | 1,466,400 | 1,441,200 | 422,234 | 1,159,824 |
| \$25,000 under \$30,000 | 359,632 | 9,846,264 | 336,217 | 8,673,676 | 1,112,526 | 1,074,788 | 359,631 | 1,497,884 | 311,453 | 8,520,444 | 299,606 | 7,801,988 | 1,022,857 | 997,564 | 311,452 | 1,230,095 |
| \$30,000 under \$50,000 | 521,473 | 19,066,134 | 487,427 | 16,693,583 | 1,739,668 | 1,695,835 | 521,104 | 3,435,570 | 474,489 | 17,355,117 | 457,400 | 15,752,585 | 1,656,822 | 1,632,414 | 474,120 | 3,049,875 |
| \$50,000 under \$100,000 | 105,548 | 6,818,238 | 91,438 | 4,868,678 | 362,561 | 347,938 | 105,389 | 1,727,456 | 96,592 | 6,228,930 | 85,531 | 4,809,966 | 348,916 | 335,346 | 96,433 | 1,547,402 |
| \$100,000 under \$200,000 | 18,756 | 2,513,244 | 15,578 | 1,553,595 | 69,491 | 6 | | | | | | | | | | |

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

| Size of adjusted gross income | All returns | | | | | | | | Joint returns of husbands and wives | | | | | | | |
|-------------------------------|-------------------|------------------------------------|--------------------|-------------------|----------------------------|--|-------------------|------------------|-------------------------------------|------------------------------------|--------------------|-------------------|----------------------------|--|------------------|------------------|
| | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | |
| | | | 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 | 406,989 | 6,396,560 | 371,893 | 5,331,535 | 922,644 | 869,840 | 324,276 | 959,951 | 187,779 | 4,584,197 | 173,235 | 3,818,110 | 621,595 | 588,620 | 175,348 | 729,573 |
| Under \$5,000 | 104,144 | 258,131 | 92,406 | 232,457 | 143,173 | 133,624 | 31,460 | 3,821 | 5,481 | 7,370 | 3,042 | 11,348 | 17,403 | 15,368 | — | — |
| \$5,000 under \$10,000 | 72,629 | 559,774 | 65,377 | 473,685 | 133,286 | 124,351 | 63,171 | 35,886 | 21,816 | 172,714 | 19,269 | 132,043 | 67,143 | 59,885 | 15,217 | 4,526 |
| \$10,000 under \$15,000 | 65,123 | 807,000 | 59,415 | 684,719 | 141,627 | 129,914 | 64,809 | 82,636 | 24,826 | 312,526 | 21,967 | 241,969 | 80,770 | 72,652 | 24,612 | 21,505 |
| \$15,000 under \$20,000 | 51,273 | 903,251 | 48,003 | 793,254 | 142,921 | 135,566 | 51,055 | 104,393 | 36,148 | 638,740 | 33,616 | 549,662 | 120,914 | 114,534 | 36,018 | 64,188 |
| \$20,000 under \$25,000 | 37,533 | 838,349 | 35,512 | 739,300 | 112,577 | 109,304 | 37,533 | 112,435 | 28,603 | 648,382 | 27,604 | 582,673 | 98,499 | 96,352 | 28,603 | 78,613 |
| \$25,000 under \$30,000 | 29,428 | 802,459 | 28,170 | 731,704 | 87,605 | 84,888 | 29,396 | 118,714 | 26,603 | 723,819 | 26,218 | 679,334 | 83,113 | 81,146 | 26,603 | 103,427 |
| \$30,000 under \$50,000 | 36,907 | 1,340,372 | 34,323 | 1,128,468 | 123,812 | 119,954 | 36,901 | 233,140 | 35,299 | 1,278,227 | 33,403 | 1,103,925 | 120,682 | 117,642 | 35,293 | 217,455 |
| \$50,000 under \$100,000 | 8,036 | 529,683 | 7,051 | 355,147 | 27,898 | 26,041 | 8,036 | 136,715 | 7,252 | 475,956 | 6,575 | 331,720 | 26,613 | 25,075 | 7,252 | 120,023 |
| \$100,000 under \$200,000 | 1,541 | 202,159 | 1,313 | 129,288 | 5,445 | 5,034 | 1,540 | 65,821 | 1,417 | 185,265 | 1,236 | 124,910 | 5,233 | 4,876 | 1,416 | 59,545 |
| \$200,000 under \$500,000 | 329 | 93,996 | 283 | 54,014 | 1,149 | 1,013 | 329 | 35,913 | **325 | **104,844 | **296 | **59,962 | **1,196 | **1,062 | **325 | **40,073 |
| \$500,000 under \$1,000,000 | 37 | 25,032 | 31 | 8,607 | 122 | 103 | 37 | 10,260 | 9 | 20,218 | 9 | 562 | 29 | 28 | 9 | 20,218 |
| \$1,000,000 or more | 9 | 36,354 | 9 | 562 | 29 | 28 | 9 | 20,218 | 9 | 36,354 | 9 | 562 | 29 | 28 | 9 | 20,218 |
| South Carolina | | | | | | | | | | | | | | | | |
| Total | 1,183,782 | 17,339,729 | 1,113,004 | 15,522,370 | 2,927,934 | 2,831,042 | 913,014 | 2,263,462 | 597,673 | 12,861,138 | 563,093 | 11,411,835 | 2,061,695 | 1,995,591 | 520,907 | 1,772,220 |
| Under \$5,000 | 255,844 | 558,494 | 232,840 | 616,199 | 400,816 | 380,988 | 58,740 | 7,392 | 26,885 | 31,393 | 17,539 | 72,239 | 90,393 | 80,607 | *21 | *75 |
| \$5,000 under \$10,000 | 290,160 | 2,161,794 | 268,507 | 1,999,015 | 605,615 | 572,781 | 217,723 | 112,400 | 100,031 | 771,458 | 91,798 | 704,078 | 315,530 | 294,574 | 51,356 | 15,272 |
| \$10,000 under \$15,000 | 197,582 | 2,445,833 | 187,600 | 2,224,161 | 495,190 | 482,576 | 196,964 | 87,715 | 87,715 | 1,108,524 | 83,478 | 983,302 | 317,394 | 308,604 | 87,097 | 74,153 |
| \$15,000 under \$20,000 | 138,612 | 2,444,439 | 134,241 | 2,336,514 | 416,090 | 403,228 | 138,311 | 266,264 | 100,188 | 1,779,066 | 96,104 | 1,678,500 | 364,516 | 352,955 | 99,893 | 187,254 |
| \$20,000 under \$25,000 | 102,365 | 2,284,262 | 96,368 | 2,072,512 | 334,352 | 331,498 | 102,365 | 284,811 | 89,769 | 2,004,655 | 86,006 | 1,858,537 | 307,235 | 305,498 | 89,769 | 236,787 |
| \$25,000 under \$30,000 | 80,715 | 2,199,558 | 80,068 | 2,088,286 | 281,736 | 284,502 | 80,715 | 286,170 | 78,722 | 2,131,911 | 77,834 | 2,047,290 | 283,076 | 281,959 | 78,722 | 272,806 |
| \$30,000 under \$50,000 | 96,767 | 3,473,343 | 94,751 | 3,105,076 | 314,443 | 304,554 | 96,610 | 576,868 | 94,416 | 3,384,316 | 92,409 | 3,021,120 | 310,839 | 302,047 | 94,259 | 555,618 |
| \$50,000 under \$100,000 | 17,936 | 1,156,235 | 15,517 | 778,985 | 61,173 | 58,301 | 17,936 | 282,951 | 17,028 | 1,095,550 | 15,031 | 759,043 | 59,852 | 57,279 | 16,872 | 260,912 |
| \$100,000 under \$200,000 | 3,129 | 402,919 | 2,516 | 213,744 | 11,362 | 10,605 | 3,129 | 126,304 | 2,889 | 372,043 | 2,366 | 206,232 | 10,594 | 10,233 | 2,889 | 114,076 |
| \$200,000 under \$500,000 | 594 | 151,195 | 528 | 72,107 | 1,887 | 1,771 | 594 | 60,580 | 511 | 129,336 | 468 | 67,428 | 1,715 | 1,514 | 511 | 50,911 |
| \$500,000 under \$1,000,000 | 66 | 42,178 | 57 | 12,749 | 231 | 207 | 66 | 20,139 | **69 | **52,885 | **60 | **14,067 | **251 | **221 | **69 | **24,455 |
| \$1,000,000 or more | 12 | 19,479 | 11 | 3,022 | 39 | 31 | 12 | 8,717 | ** | ** | ** | ** | ** | ** | ** | ** |
| South Dakota | | | | | | | | | | | | | | | | |
| Total | 277,999 | 3,732,619 | 220,127 | 2,675,731 | 722,082 | 665,905 | 182,705 | 507,494 | 148,579 | 2,696,078 | 116,741 | 1,959,672 | 529,883 | 492,008 | 107,235 | 384,214 |
| Under \$5,000 | 75,945 | 4,593 | 56,172 | 139,755 | 142,019 | 123,108 | 10,639 | 1,279 | 21,798 | -110,842 | 11,491 | 33,027 | 78,791 | 64,408 | 25 | 380 |
| \$5,000 under \$10,000 | 59,245 | 436,401 | 47,366 | 331,553 | 144,494 | 131,843 | 36,695 | 19,113 | 22,317 | 167,883 | 16,912 | 114,525 | 70,219 | 63,112 | 9,650 | 3,115 |
| \$10,000 under \$15,000 | 43,108 | 538,075 | 34,624 | 385,260 | 108,250 | 99,941 | 39,225 | 46,826 | 22,939 | 274,880 | 17,779 | 189,850 | 77,321 | 72,435 | 18,588 | 15,650 |
| \$15,000 under \$20,000 | 32,649 | 566,923 | 26,187 | 366,305 | 101,115 | 94,284 | 30,189 | 57,524 | 22,840 | 400,169 | 18,779 | 254,637 | 87,722 | 83,195 | 20,392 | 30,719 |
| \$20,000 under \$25,000 | 25,182 | 563,882 | 21,554 | 423,409 | 80,743 | 77,871 | 24,510 | 65,797 | 22,312 | 502,731 | 19,800 | 386,285 | 76,804 | 74,907 | 21,640 | 55,327 |
| \$25,000 under \$30,000 | 15,628 | 425,337 | 12,328 | 311,485 | 55,257 | 52,104 | 15,254 | 57,935 | 13,145 | 359,871 | 11,262 | 291,515 | 51,708 | 49,480 | 12,771 | 45,289 |
| \$30,000 under \$50,000 | 20,822 | 786,405 | 17,856 | 515,348 | 70,505 | 68,723 | 20,787 | 132,210 | 19,294 | 708,722 | 17,037 | 495,151 | 68,583 | 67,111 | 19,259 | 118,880 |
| \$50,000 under \$100,000 | 4,512 | 294,131 | 3,332 | 134,614 | 16,209 | 14,926 | 4,510 | 76,174 | 4,096 | 268,271 | 3,124 | 131,306 | 15,381 | 14,251 | 4,094 | 68,186 |
| \$100,000 under \$200,000 | 788 | 97,085 | 602 | 48,808 | 3,058 | 2,817 | 776 | 32,728 | 729 | 90,520 | 559 | 46,177 | 2,967 | 2,742 | 717 | 30,302 |
| \$200,000 under \$500,000 | 106 | 28,537 | 96 | 16,366 | 388 | 347 | 106 | 13,402 | 99 | 26,785 | 90 | 15,143 | 371 | 333 | 99 | 12,607 |
| \$500,000 under \$1,000,000 | **14 | **11,270 | **10 | **2,829 | **44 | **41 | **14 | **4,707 | **10 | **7,089 | **9 | **2,057 | **36 | **34 | **10 | **3,759 |
| \$1,000,000 or more | ** | ** | ** | ** | ** | ** | ** | ** | ** | ** | ** | ** | ** | ** | ** | ** |
| Tennessee | | | | | | | | | | | | | | | | |
| Total | 1,761,757 | 26,596,829 | 1,607,872 | 23,029,680 | 4,465,037 | 4,280,116 | 1,308,075 | 3,892,150 | 911,924 | 19,766,538 | 833,377 | 17,191,951 | 3,137,225 | 3,023,665 | 785,653 | 3,066,331 |
| Under \$5,000 | 404,818 | 797,675 | 355,981 | 940,174 | 678,022 | 641,712 | 78,910 | 10,461 | 66,739 | 31,389 | 44,942 | 193,426 | 230,686 | 209,817 | 24 | 583 |
| \$5,000 under \$10,000 | 396,364 | 2,937,606 | 352,906 | 2,533,678 | 947,316 | 894,662 | 278,182 | 135,093 | 142,014 | 1,097,322 | 122,442 | 940,755 | 496,019 | 470,834 | 69,613 | 20,339 |
| \$10,000 under \$15,000 | 287,122 | 3,536,839 | 267,090 | 3,144,889 | 693,480 | 659,065 | 281,981 | 338,516 | 136,234 | 1,699,423 | 129,037 | 1,545,024 | 443,740 | 427,785 | 131,581 | 118,043 |
| \$15,000 under \$20,000 | 211,627 | 3,701,826 | 195,395 | 3,267,057 | 604,803 | 577,286 | 208,078 | 431,073 | 146,808 | 2,590,517 | 136,122 | 2,278,352 | 505,984 | 492,619 | 145,028 | 257,363 |
| \$20,000 under \$25,000 | 152,261 | 3,474,421 | 147,927 | 3,214,508 | 454,131 | 444,044 | 151,605 | 488,542 | 124,489 | 2,831,491 | 121,224 | 2,648,605 | 396,999 | 390,681 | 123,833 | 367,714 |
| \$25,000 under \$30,000 | 122,111 | 3,315,816 | 114,275 | 3,033,556 | 435,631 | 423,363 | 122,111 | 473,929 | 116,392 | 3,161,333 | 108,970 | 2,900,091 | 427,316 | 415,048 | 116,392 | 443,205 |
| \$30,000 under \$50,000 | 150,124 | 5,518,579 | 143,745 | 4,920,778 | 519,851 | 505,250 | 149,915 | 969,026 | 145,372 | 5,339,644 | 141,116 | 4,833,455 | 509,378 | 497,407 | 145,163 | 926,387 |
| \$50,000 under \$100,000 | 29,550 | 1,905,968 | 25,072 | 1,286,139 | 102,949 | 98,077 | **37,293 | **1,045,510 | 26,819 | 1,734,650 | 23,779 | 1,196,726 | 97,820 | 84,022 | **33,839 | **932,716 |
| \$100,000 under \$200,000 | 6,178 | 840,399 | 4,836 | 470,670 | 23,198 | 21,858 | 6,178 | 5,553 | 758,069 | 4,456 | 446,050 | 21,758 | 20,839 | 20,839 | 6,178 | 5,553 |
| \$200,000 under \$500,000 | 1,433 | 415,094 | 1,199 | 181,897 | 5,082 | 4,515 | 1,433 | 393,098 | 1,159 | 175,606 | 1,159 | 175,606 | 4,899 | 4,360 | 1,159 | 393,098 |
| \$500,000 under \$1,000,000 | 127 | 82,630 | 109 | 28,871 | 427 | 371 | 127 | 73,052 | 112 | 73,052 | 98 | 27,158 | 401 | 349 | 112 | 73,052 |
| \$1,000,000 or more | 44 | 69,878 | 37 | 7,362 | 137 | 113 | 44 | 60,551 | 37 | 60,551 | 32 | 6,703 | 125 | 104 | 37 | 60,551 |

Footnote(s) at end of table.

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

| Size of adjusted gross income | All returns | | | | | | | | Joint returns of husbands and wives | | | | | | | |
|-----------------------------------|-------------------|------------------------------------|--------------------|-------------------|----------------------------|--|-------------------|-------------------|-------------------------------------|------------------------------------|--------------------|-------------------|----------------------------|--|-------------------|-------------------|
| | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | |
| | | | 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 | 5,844,966 | 103,953,686 | 5,329,085 | 87,617,672 | 14,643,324 | 14,031,520 | 4,598,229 | 17,914,779 | 2,940,414 | 75,765,154 | 2,656,574 | 63,393,546 | 10,487,424 | 10,028,642 | 2,575,167 | 13,624,614 |
| Under \$5,000 | 1,215,446 | 1,842,305 | 1,081,959 | 2,983,565 | 1,937,948 | 1,840,774 | 255,107 | 52,438 | 170,475 | -489,183 | 118,181 | 613,038 | 623,702 | 561,385 | 1,234 | 17,511 |
| \$5,000 under \$10,000 | 1,192,455 | 8,843,807 | 1,080,889 | 7,855,272 | 2,512,524 | 2,351,307 | 939,088 | 505,700 | 350,479 | 2,679,563 | 294,523 | 2,209,356 | 1,240,397 | 1,233,303 | 183,722 | 43,230 |
| \$10,000 under \$15,000 | 873,735 | 10,844,564 | 788,539 | 9,500,592 | 2,181,991 | 2,062,850 | 853,370 | 1,038,343 | 410,133 | 5,158,037 | 366,123 | 4,375,144 | 1,463,336 | 1,375,287 | 391,858 | 338,320 |
| \$15,000 under \$20,000 | 677,565 | 11,711,362 | 636,526 | 10,740,859 | 1,903,551 | 1,843,098 | 672,590 | 1,378,024 | 425,830 | 7,382,914 | 400,947 | 6,703,265 | 1,532,662 | 1,479,982 | 420,906 | 710,983 |
| \$20,000 under \$25,000 | 563,519 | 12,647,416 | 521,398 | 11,264,076 | 1,734,558 | 1,734,082 | 561,872 | 1,725,861 | 408,604 | 9,204,322 | 379,999 | 8,213,045 | 1,489,958 | 1,447,936 | 406,957 | 1,094,083 |
| \$25,000 under \$30,000 | 401,698 | 10,994,020 | 381,536 | 10,195,519 | 1,251,125 | 1,223,940 | 399,604 | 1,679,459 | 332,430 | 9,106,618 | 319,258 | 8,527,606 | 1,141,973 | 1,121,348 | 331,927 | 1,305,481 |
| \$30,000 under \$50,000 | 697,578 | 26,066,978 | 656,396 | 22,942,085 | 2,360,723 | 2,308,850 | 694,399 | 4,612,792 | 641,591 | 24,033,246 | 607,017 | 21,348,108 | 2,273,273 | 2,228,320 | 638,437 | 4,116,162 |
| \$50,000 under \$100,000 | 176,818 | 11,412,833 | 147,603 | 7,849,874 | 600,339 | 575,251 | 176,123 | 2,903,601 | 160,152 | 10,334,005 | 138,962 | 7,372,936 | 571,169 | 550,963 | 159,457 | 2,569,554 |
| \$100,000 under \$200,000 | 34,803 | 4,598,519 | 25,860 | 2,541,626 | 122,014 | 112,829 | 34,736 | 1,656,895 | 30,732 | 4,070,366 | 23,717 | 2,396,230 | 114,981 | 107,353 | 30,688 | 1,431,997 |
| \$200,000 under \$500,000 | 9,282 | 2,637,728 | 9,885 | 1,219,872 | 31,803 | 28,772 | 9,276 | 1,139,512 | 8,308 | 2,359,736 | 6,590 | 1,151,072 | 30,046 | 27,504 | **9,981 | **1,997,293 |
| \$500,000 under \$1,000,000 | 1,454 | 981,813 | 965 | 283,312 | 4,755 | 4,097 | **2,064 | **1,222,352 | 1,192 | 805,027 | 896 | 262,691 | 4,280 | 3,762 | ** | ** |
| \$1,000,000 or more | 613 | 1,372,343 | 409 | 241,020 | 1,993 | 1,670 | | | 488 | 1,120,503 | 361 | 221,054 | 1,757 | 1,499 | ** | ** |
| Utah | | | | | | | | | | | | | | | | |
| Total | 539,149 | 8,749,569 | 493,341 | 7,521,385 | 1,484,656 | 1,420,023 | 405,726 | 1,109,253 | 293,412 | 6,884,179 | 262,750 | 5,869,546 | 1,171,942 | 1,122,584 | 255,165 | 894,722 |
| Under \$5,000 | 137,437 | 253,818 | 127,643 | 351,710 | 199,965 | 186,925 | 31,266 | 4,637 | 14,909 | -42,181 | 10,524 | 60,879 | 59,800 | 52,093 | 119 | 830 |
| \$5,000 under \$10,000 | 81,564 | 682,484 | 69,719 | 498,432 | 187,512 | 165,714 | 62,849 | 28,300 | 33,126 | 262,125 | 26,278 | 199,581 | 118,816 | 103,314 | 17,493 | 5,119 |
| \$10,000 under \$15,000 | 76,738 | 930,416 | 71,443 | 830,397 | 182,299 | 174,459 | 71,808 | 83,489 | 34,627 | 428,821 | 30,080 | 353,483 | 127,046 | 119,642 | 29,876 | 23,458 |
| \$15,000 under \$20,000 | 67,568 | 1,190,687 | 60,509 | 1,036,160 | 224,857 | 215,339 | 65,811 | 117,565 | 48,538 | 859,600 | 43,021 | 741,423 | 198,037 | 189,907 | 46,846 | 69,291 |
| \$20,000 under \$25,000 | 58,996 | 1,314,017 | 53,250 | 1,149,930 | 223,779 | 217,256 | 58,214 | 135,506 | 50,476 | 1,125,119 | 46,080 | 994,687 | 210,337 | 204,640 | 50,129 | 106,891 |
| \$25,000 under \$30,000 | 44,865 | 1,225,958 | 43,779 | 1,143,447 | 180,449 | 178,499 | 44,433 | 146,159 | 42,725 | 1,166,782 | 42,031 | 1,093,214 | 177,526 | 175,968 | 42,293 | 134,676 |
| \$30,000 under \$50,000 | 59,579 | 2,185,764 | 56,245 | 1,875,847 | 235,789 | 233,607 | 58,990 | 231,786 | 57,099 | 2,092,943 | 54,400 | 1,809,576 | 231,134 | 229,461 | 56,542 | 304,732 |
| \$50,000 under \$100,000 | 10,296 | 671,546 | 8,848 | 455,273 | 41,283 | 40,106 | 10,263 | 143,003 | 9,976 | 649,740 | 8,629 | 442,746 | 40,740 | 39,652 | 9,944 | 136,089 |
| \$100,000 under \$200,000 | 1,700 | 226,367 | 1,476 | 128,373 | 7,199 | 6,776 | 1,686 | 66,888 | 1,568 | 210,305 | 1,400 | 124,821 | 6,954 | 6,620 | 1,554 | 60,170 |
| \$200,000 under \$500,000 | 344 | 95,200 | 280 | 38,425 | 1,304 | 1,167 | 344 | 38,307 | 321 | 89,763 | 266 | 36,257 | 1,260 | 1,131 | 321 | 35,325 |
| \$500,000 under \$1,000,000 | 46 | 30,302 | 38 | 10,115 | 162 | 138 | 46 | 11,882 | 35 | 22,934 | 31 | 9,715 | 140 | 122 | 35 | 8,500 |
| \$1,000,000 or more | 16 | 22,009 | 11 | 3,279 | 58 | 37 | 16 | 11,730 | 13 | 18,228 | 10 | 3,165 | 52 | 34 | 13 | 9,641 |
| Vermont | | | | | | | | | | | | | | | | |
| Total | 210,066 | 3,041,963 | 187,263 | 2,464,054 | 483,216 | 456,766 | 166,285 | 410,576 | 102,959 | 2,185,422 | 92,881 | 1,780,372 | 350,049 | 331,933 | 88,946 | 310,366 |
| Under \$5,000 | 49,715 | 119,436 | 42,827 | 115,425 | 67,562 | 62,257 | 16,713 | 2,289 | 4,834 | -1,379 | 2,698 | 9,178 | 18,185 | 15,927 | *56 | *31 |
| \$5,000 under \$10,000 | 48,138 | 348,400 | 40,930 | 276,931 | 89,654 | 80,574 | 38,943 | 21,133 | 14,644 | 140,799 | 11,505 | 66,187 | 46,725 | 41,143 | 6,991 | 1,608 |
| \$10,000 under \$15,000 | 34,725 | 436,100 | 32,012 | 377,789 | 87,799 | 83,389 | 33,870 | 40,131 | 18,980 | 242,525 | 17,729 | 207,645 | 65,178 | 61,943 | 18,125 | 16,621 |
| \$15,000 under \$20,000 | 25,829 | 444,542 | 24,276 | 381,008 | 69,285 | 67,408 | 25,429 | 52,181 | 18,093 | 312,376 | 16,838 | 264,059 | 59,970 | 58,157 | 17,693 | 31,015 |
| \$20,000 under \$25,000 | 18,664 | 419,884 | 17,318 | 364,412 | 57,199 | 54,977 | 54,036 | 16,258 | 16,258 | 365,948 | 15,539 | 324,095 | 54,088 | 52,031 | 16,125 | 45,187 |
| \$25,000 under \$30,000 | 12,277 | 335,533 | 11,780 | 288,373 | 41,074 | 40,447 | 12,233 | 48,609 | 10,824 | 295,807 | 10,536 | 266,776 | 37,708 | 37,246 | 10,780 | 41,840 |
| \$30,000 under \$50,000 | 16,611 | 616,693 | 15,389 | 491,276 | 56,143 | 54,154 | 16,464 | 107,065 | 15,663 | 579,998 | 15,033 | 483,951 | 54,420 | 52,470 | 15,516 | 99,597 |
| \$50,000 under \$100,000 | 3,553 | 232,421 | 2,853 | 133,217 | 12,599 | 11,841 | 3,550 | 54,246 | 3,185 | 209,418 | 2,632 | 126,566 | 12,017 | 11,406 | 3,182 | 48,398 |
| \$100,000 under \$200,000 | 467 | 60,463 | 360 | 29,210 | 1,601 | 1,483 | 467 | 19,531 | 402 | 51,986 | 319 | 25,881 | 1,488 | 1,388 | 402 | 16,595 |
| \$200,000 under \$500,000 | 75 | 20,747 | 48 | 4,842 | 254 | 206 | 75 | 7,973 | 68 | 19,129 | 46 | 4,698 | 239 | 196 | 68 | 7,482 |
| \$500,000 under \$1,000,000 | **12 | **7,744 | **10 | **1,570 | **36 | **30 | **12 | **3,381 | 8 | 4,815 | 6 | 1,338 | 31 | 26 | 8 | 1,992 |
| \$1,000,000 or more | | | | | | | | | | | | | | | | |
| Virginia | | | | | | | | | | | | | | | | |
| Total | 2,227,154 | 38,794,066 | 2,032,075 | 33,255,994 | 5,196,107 | 4,972,967 | 1,773,039 | 5,941,511 | 1,081,304 | 27,505,364 | 986,480 | 23,717,096 | 3,634,700 | 3,484,139 | 954,740 | 4,360,223 |
| Under \$5,000 | 431,321 | 935,864 | 380,386 | 947,863 | 606,895 | 574,002 | 84,586 | 12,308 | 43,805 | 23,918 | 25,955 | 98,596 | 137,790 | 115,509 | 63 | 1,874 |
| \$5,000 under \$10,000 | 473,650 | 3,533,723 | 412,119 | 3,048,028 | 996,244 | 898,299 | 371,225 | 201,397 | 152,262 | 1,159,037 | 123,854 | 974,704 | 525,923 | 460,076 | 74,372 | 19,978 |
| \$10,000 under \$15,000 | 333,253 | 4,112,988 | 303,005 | 3,613,621 | 667,446 | 644,268 | 332,849 | 431,921 | 117,699 | 1,499,585 | 102,331 | 1,253,580 | 375,419 | 364,564 | 117,317 | 105,556 |
| \$15,000 under \$20,000 | 263,604 | 4,609,122 | 246,159 | 4,092,712 | 657,760 | 634,978 | 261,200 | 546,735 | 157,768 | 2,784,409 | 149,222 | 2,494,792 | 506,826 | 490,421 | 155,364 | 269,154 |
| \$20,000 under \$25,000 | 203,438 | 4,552,676 | 193,701 | 4,053,319 | 598,508 | 588,162 | 203,010 | 574,448 | 157,448 | 3,527,683 | 150,438 | 3,161,503 | 525,815 | 521,191 | 157,020 | 403,813 |
| \$25,000 under \$30,000 | 163,750 | 4,520,935 | 159,072 | 4,253,135 | 483,492 | 479,273 | 163,750 | 655,863 | 130,378 | 3,602,327 | 128,416 | 3,455,813 | 429,727 | 425,508 | 130,378 | 486,597 |
| \$30,000 under \$50,000 | 272,914 | 10,015,543 | 261,662 | 8,890,011 | 899,443 | 881,623 | 271,199 | 1,719,015 | 241,858 | 8,873,912 | 233,028 | 8,081,412 | 855,945 | 841,085 | 240,143 | 1,448,866 |
| \$50,000 under \$100,000 | 74,951 | 4,733,508 | 67,667 | 3,539,489 | 249,274 | 238,423 | 74,951 | 1,126,679 | 70,867 | 4,477,537 | 65,238 | 3,425,779 | 241,954 | 233,248 | 70,867 | 1,053,180 |
| \$100,000 under \$200,000 | 8,448 | 1,094,560 | 7,055 | 604,086 | 30,702 | 28,472 | 8,447 | 375,111 | 7,654 | 995,060 | 6,648 | 566,708 | 29,414 | 27,357 | **9,028 | **480,637 |
| \$200,000 under \$500,000 | 1,598 | 452,939 | 1,287 | 176,767 | 5,619 | 4,868 | **1,764 | **235,282 | 1,377 | 374,299 | 1,201 | 169,300 | 5,241 | 4,635 | ** | ** |
| \$500,000 under \$1,000,000 | 169 | 111,391 | 119 | 26,545 | 533 | 442 | 169 | 140 | 140 | 91,226 | 109 | 25,312 | 482 | 407 | | |

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

| Size of adjusted gross income | All returns | | | | | | | | Joint returns of husbands and wives | | | | | | | |
|---------------------------------------|-------------------|------------------------------------|--------------------|-------------------|----------------------------|--|-------------------|------------------|-------------------------------------|------------------------------------|--------------------|-------------------|----------------------------|--|-------------------|------------------|
| | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | |
| | | | 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 | 1,789,302 | 32,732,130 | 1,570,171 | 26,845,321 | 4,124,643 | 3,862,455 | 1,463,511 | 5,410,251 | 845,947 | 22,911,236 | 729,992 | 18,616,957 | 2,861,863 | 2,968,827 | 765,000 | 3,942,931 |
| Under \$5,000 | 370,064 | 719,071 | 327,352 | 887,712 | 553,203 | 524,262 | 93,639 | 11,895 | 46,686 | —36,312 | 34,181 | 165,909 | 156,629 | 142,851 | 74 | 1,057 |
| \$5,000 under \$10,000 | 307,841 | 2,244,793 | 257,374 | 1,791,997 | 554,017 | 492,415 | 265,220 | 144,166 | 69,715 | 534,066 | 54,236 | 391,228 | 258,273 | 221,668 | 40,878 | 9,004 |
| \$10,000 under \$15,000 | 237,306 | 2,943,511 | 188,522 | 2,257,175 | 484,563 | 424,837 | 234,851 | 304,579 | 74,941 | 917,423 | 46,624 | 521,295 | 249,393 | 204,638 | 72,947 | 58,782 |
| \$15,000 under \$20,000 | 213,482 | 3,734,771 | 189,196 | 3,133,883 | 517,866 | 474,811 | 211,688 | 458,744 | 116,528 | 2,042,620 | 96,325 | 1,548,111 | 380,907 | 348,398 | 115,520 | 198,757 |
| \$20,000 under \$25,000 | 197,371 | 4,427,802 | 180,326 | 3,830,842 | 549,882 | 526,773 | 197,371 | 612,077 | 128,011 | 2,848,993 | 114,721 | 2,395,923 | 433,646 | 412,181 | 128,011 | 328,184 |
| \$25,000 under \$30,000 | 135,173 | 3,721,712 | 126,296 | 3,315,003 | 414,349 | 405,768 | 135,173 | 557,049 | 116,326 | 3,201,280 | 109,977 | 2,909,060 | 388,100 | 379,971 | 118,326 | 450,336 |
| \$30,000 under \$50,000 | 263,590 | 9,791,541 | 245,802 | 8,309,544 | 619,264 | 791,502 | 251,554 | 1,781,250 | 234,468 | 6,683,670 | 221,983 | 7,529,410 | 774,643 | 748,105 | 232,432 | 1,513,968 |
| \$50,000 under \$100,000 | 54,984 | 3,486,287 | 47,454 | 2,455,201 | 197,580 | 190,157 | 54,528 | 881,526 | 50,563 | 3,213,257 | 44,784 | 2,342,073 | 188,169 | 182,750 | 50,107 | 800,443 |
| \$100,000 under \$200,000 | 7,926 | 1,067,807 | 6,525 | 619,532 | 28,751 | 27,454 | 7,925 | 382,141 | 7,318 | 981,959 | 5,666 | 588,879 | 27,320 | 26,104 | 7,317 | 345,545 |
| \$200,000 under \$500,000 | 1,372 | 397,434 | 1,156 | 198,844 | 4,569 | 3,963 | 1,369 | 165,911 | 1,228 | 353,705 | 1,044 | 181,803 | 4,237 | 3,708 | 1,225 | 147,325 |
| \$500,000 under \$1,000,000 | 138 | 92,332 | 118 | 27,955 | 429 | 366 | 138 | 46,890 | 116 | 77,700 | 106 | 25,851 | 392 | 338 | 116 | 39,538 |
| \$1,000,000 or more | 55 | 105,068 | 50 | 17,634 | 170 | 147 | 55 | 54,021 | 47 | 92,885 | 45 | 17,415 | 154 | 135 | 47 | 48,992 |
| West Virginia | | | | | | | | | | | | | | | | |
| Total | 674,367 | 10,895,660 | 614,963 | 9,470,507 | 1,670,845 | 1,603,195 | 523,375 | 1,667,520 | 373,462 | 8,253,511 | 340,144 | 7,148,715 | 1,264,949 | 1,218,687 | 322,240 | 1,302,582 |
| Under \$5,000 | 141,915 | 312,593 | 124,300 | 303,277 | 231,495 | 220,597 | 20,425 | 2,300 | 24,753 | 60,311 | 19,075 | 91,456 | 76,460 | 71,827 | *34 | *58 |
| \$5,000 under \$10,000 | 136,595 | 1,035,557 | 116,368 | 866,769 | 233,673 | 242,135 | 108,757 | 65,818 | 43,606 | 325,170 | 35,247 | 247,928 | 150,344 | 138,651 | 18,453 | 4,756 |
| \$10,000 under \$15,000 | 98,526 | 1,209,898 | 88,734 | 1,048,308 | 258,790 | 245,832 | 97,242 | 110,052 | 57,543 | 705,546 | 49,393 | 568,520 | 196,989 | 185,398 | 56,259 | 47,703 |
| \$15,000 under \$20,000 | 81,249 | 1,422,267 | 74,600 | 1,254,962 | 232,711 | 220,837 | 81,205 | 164,010 | 59,830 | 1,054,765 | 54,319 | 811,740 | 201,283 | 190,435 | 59,786 | 108,744 |
| \$20,000 under \$25,000 | 78,151 | 1,759,542 | 76,379 | 1,683,174 | 244,113 | 243,241 | 77,950 | 248,344 | 61,834 | 1,390,798 | 59,862 | 1,322,667 | 217,800 | 217,639 | 61,433 | 179,408 |
| \$25,000 under \$30,000 | 54,523 | 1,492,004 | 53,161 | 1,425,808 | 171,538 | 170,394 | 54,523 | 233,919 | 49,271 | 1,346,503 | 48,162 | 1,263,672 | 165,463 | 164,431 | 49,271 | 202,229 |
| \$30,000 under \$50,000 | 70,018 | 2,523,122 | 67,990 | 2,241,428 | 223,349 | 218,044 | 69,891 | 479,746 | 64,601 | 2,331,348 | 63,237 | 2,111,071 | 213,402 | 209,753 | 64,474 | 431,089 |
| \$50,000 under \$100,000 | 10,946 | 703,226 | 9,366 | 443,277 | 36,342 | 34,030 | 10,938 | 68,638 | 9,991 | 636,722 | 8,859 | 417,945 | 34,778 | 32,766 | 9,987 | 166,227 |
| \$100,000 under \$200,000 | 1,959 | 265,299 | 1,634 | 138,997 | 7,084 | 6,442 | 1,959 | 97,844 | 1,778 | 242,183 | 1,556 | 131,603 | 6,745 | 6,209 | 1,778 | 88,274 |
| \$200,000 under \$500,000 | 439 | 121,418 | 394 | 56,469 | 1,616 | 1,521 | 439 | 52,741 | 417 | 115,443 | 382 | 54,459 | 1,563 | 1,472 | 418 | 50,039 |
| \$500,000 under \$1,000,000 | 36 | 25,252 | 29 | 5,146 | 114 | 97 | 36 | 12,264 | 27 | 19,238 | 22 | 4,666 | 92 | 81 | 27 | 9,517 |
| \$1,000,000 or more | 10 | 25,543 | 10 | 2,890 | 30 | 25 | 10 | 14,039 | 10 | 25,543 | 10 | 2,890 | 30 | 25 | 10 | 14,039 |
| Wisconsin | | | | | | | | | | | | | | | | |
| Total | 1,968,908 | 32,756,618 | 1,766,114 | 27,620,072 | 4,812,054 | 4,625,311 | 1,527,018 | 4,644,436 | 994,903 | 24,228,273 | 909,151 | 20,471,252 | 3,640,084 | 3,452,367 | 868,433 | 3,539,234 |
| Under \$5,000 | 429,737 | 820,064 | 371,061 | 876,762 | 620,847 | 561,611 | 83,032 | 8,999 | 54,069 | —18,559 | 41,521 | 139,189 | 191,533 | 152,769 | *34 | *43 |
| \$5,000 under \$10,000 | 360,950 | 2,709,346 | 303,978 | 2,146,488 | 808,599 | 615,398 | 284,664 | 165,977 | 95,846 | 726,552 | 76,269 | 633,883 | 289,239 | 289,239 | 40,189 | 10,344 |
| \$10,000 under \$15,000 | 279,594 | 3,465,474 | 246,149 | 2,918,703 | 599,220 | 565,523 | 268,373 | 352,685 | 102,879 | 1,291,324 | 83,693 | 968,598 | 374,477 | 349,015 | 93,779 | 76,199 |
| \$15,000 under \$20,000 | 245,577 | 4,324,707 | 226,127 | 3,613,620 | 601,211 | 653,040 | 324,472 | 508,864 | 156,579 | 2,789,756 | 146,400 | 2,355,078 | 557,890 | 525,929 | 153,474 | 267,838 |
| \$20,000 under \$25,000 | 229,268 | 5,157,002 | 220,051 | 4,567,230 | 804,253 | 794,696 | 225,144 | 618,470 | 200,105 | 4,508,383 | 192,713 | 3,993,422 | 769,647 | 761,905 | 195,961 | 499,680 |
| \$25,000 under \$30,000 | 146,637 | 3,965,969 | 140,894 | 3,480,686 | 493,147 | 475,066 | 146,197 | 545,273 | 127,728 | 3,451,000 | 125,409 | 3,093,812 | 457,782 | 437,701 | 127,288 | 452,527 |
| \$30,000 under \$50,000 | 231,199 | 8,447,844 | 216,728 | 7,310,881 | 809,407 | 793,867 | 231,199 | 1,404,968 | 215,121 | 7,861,654 | 204,150 | 6,941,974 | 785,884 | 773,011 | 215,112 | 1,269,126 |
| \$50,000 under \$100,000 | 37,169 | 2,434,547 | 33,230 | 1,768,063 | 140,701 | 135,646 | 37,169 | 557,508 | 34,140 | 2,259,221 | 31,226 | 1,693,988 | 134,887 | 130,735 | 34,140 | 508,010 |
| \$100,000 under \$200,000 | 7,229 | 929,465 | 6,583 | 598,389 | 28,922 | 27,147 | 7,229 | 292,550 | 6,998 | 900,130 | 6,506 | 591,073 | 28,546 | 26,870 | 6,998 | 282,252 |
| \$200,000 under \$500,000 | 1,391 | 370,651 | 1,182 | 197,042 | 5,216 | 4,860 | 1,391 | 134,789 | 1,306 | 350,024 | 1,145 | 188,104 | 5,083 | 4,775 | 1,306 | 128,283 |
| \$500,000 under \$1,000,000 | 126 | 82,644 | 108 | 31,344 | 442 | 385 | 126 | 34,047 | 109 | 72,266 | 98 | 29,058 | 404 | 354 | 109 | 29,404 |
| \$1,000,000 or more | 31 | 48,906 | 23 | 7,665 | 89 | 72 | 31 | 20,306 | 23 | 36,522 | 21 | 7,300 | 78 | 64 | 23 | 15,527 |
| Wyoming | | | | | | | | | | | | | | | | |
| Total | 210,414 | 3,949,099 | 190,311 | 3,273,409 | 518,055 | 497,866 | 166,703 | 678,650 | 111,205 | 2,965,884 | 100,438 | 2,446,613 | 391,937 | 378,350 | 97,238 | 522,850 |
| Under \$5,000 | 49,968 | 65,738 | 45,107 | 137,127 | 68,656 | 65,919 | 15,765 | 2,425 | 5,959 | —41,089 | 4,523 | 28,806 | 16,219 | 15,648 | 58 | 432 |
| \$5,000 under \$10,000 | 26,537 | 192,958 | 20,937 | 140,698 | 61,971 | 56,510 | 19,762 | 11,035 | 8,478 | 60,910 | 6,128 | 37,163 | 39,727 | 38,485 | 2,802 | 707 |
| \$10,000 under \$15,000 | 26,885 | 330,874 | 25,011 | 294,268 | 60,313 | 57,405 | 25,353 | 31,025 | 13,190 | 162,507 | 12,034 | 141,336 | 42,180 | 39,904 | 11,953 | 10,267 |
| \$15,000 under \$20,000 | 24,438 | 428,258 | 22,071 | 365,830 | 57,052 | 54,893 | 23,202 | 52,085 | 12,721 | 225,891 | 11,004 | 183,804 | 41,151 | 39,565 | 12,026 | 21,848 |
| \$20,000 under \$25,000 | 21,617 | 486,942 | 20,430 | 454,798 | 66,738 | 65,269 | 21,612 | 64,598 | 17,374 | 391,860 | 16,187 | 359,267 | 59,303 | 57,834 | 17,369 | 47,614 |
| \$25,000 under \$30,000 | 20,844 | 575,444 | 20,084 | 523,939 | 67,206 | 65,942 | 20,812 | 87,010 | 16,770 | 465,199 | 16,397 | 427,261 | 62,337 | 61,479 | 16,397 | 83,515 |
| \$30,000 under \$50,000 | 32,650 | 1,208,334 | 30,786 | 1,059,639 | 111,454 | 108,503 | 32,650 | 212,640 | 30,059 | 1,119,264 | 28,630 | 985,542 | 107,846 | 105,219 | 29,938 | 194,089 |
| \$50,000 under \$100,000 | 6,110 | 395,392 | 4,932 | 222,364 | 20,172 | 19,296 | 6,068 | 104,162 | 5,476 | 352,982 | 4,677 | 214,100 | 19,034 | 18,436 | 5,434 | 88,860 |
| \$100,000 under \$200,000 | 1,038 | 137,263 | 727 | 49,530 | 3,432 | 3,185 | 1,035 | 51,129 | 904 | 119,165 | 664 | 45,765 | 3,169 | 2,978 | 903 | 43,211 |
| \$200,000 under \$500,000 | 265 | 73,507 | 186 | 19,001 | 851 | 760 | 265 | 34,708 | 222 | 61,319 | 167 | 17,504 | 777 | 702 | 222</ | |

Table 4.4—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, and Income Tax, by Size of Adjusted Gross Income and State—Continued

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

| Size of adjusted gross income | All returns | | | | | | | Joint returns of husbands and wives | | | | | | | | |
|-------------------------------|-------------------|------------------------------------|--------------------|------------------|----------------------------|--|-------------------|-------------------------------------|-------------------|------------------------------------|--------------------|------------------|----------------------------|--|-------------------|----------------|
| | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Total number of exemptions | Number of exemptions other than age or blindness | Total income tax | |
| | | | 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) |
| Puerto Rico | | | | | | | | | | | | | | | | |
| Total | 43,374 | 488,280 | 35,239 | 415,136 | 172,249 | 164,188 | 17,023 | 15,369 | 29,938 | 415,429 | 21,806 | 334,433 | 136,776 | 128,718 | 11,882 | 13,060 |
| Under \$5,000 | *10,437 | *25,942 | *10,436 | *37,868 | *20,874 | *20,874 | *2,140 | *54 | *2,011 | *4,752 | *2,010 | *6,237 | *4,022 | *4,022 | — | — |
| \$5,000 under \$10,000 | 16,407 | 124,878 | 8,375 | *58,747 | 66,873 | 58,841 | 4,227 | *1,192 | *12,180 | *26,604 | *4,148 | *26,939 | *50,596 | *42,564 | *2,008 | *36 |
| \$10,000 under \$15,000 | *5,882 | *75,801 | *5,882 | *75,801 | *38,233 | *38,233 | *5,882 | *444 | *5,882 | *75,801 | *5,882 | *75,801 | *38,233 | *38,233 | *5,882 | *444 |
| \$15,000 under \$20,000 | *3,840 | *61,965 | *3,840 | *62,579 | *17,783 | *17,783 | *1,419 | *1,474 | *3,840 | *61,965 | *3,840 | *62,579 | *17,783 | *17,783 | *1,419 | *1,474 |
| \$20,000 under \$25,000 | *3,861 | *84,202 | *3,861 | *82,512 | *15,444 | *15,444 | *1,545 | *664 | *3,089 | *66,218 | *3,089 | *66,030 | *13,128 | *13,128 | *773 | *252 |
| \$25,000 under \$30,000 | *773 | *19,381 | *773 | *18,131 | *2,319 | *2,319 | *773 | *2,936 | *773 | *19,381 | *773 | *18,131 | *2,319 | *2,319 | *773 | *2,936 |
| \$30,000 under \$50,000 | *1,778 | *61,204 | *1,778 | *61,400 | *9,235 | *9,235 | *642 | *844 | *1,777 | *61,172 | *1,777 | *61,362 | *9,234 | *9,234 | *641 | *841 |
| \$50,000 under \$100,000 | *328 | *23,355 | *254 | *13,855 | *1,194 | *1,193 | *327 | *3,664 | *327 | *23,304 | *254 | *13,855 | *1,192 | *1,192 | *327 | *3,664 |
| \$100,000 under \$200,000 | *59 | *8,073 | *33 | *1,592 | *264 | *240 | *59 | *2,628 | *59 | *10,231 | *33 | *3,500 | *269 | *243 | *59 | *3,413 |
| \$200,000 under \$500,000 | *9 | *3,478 | *7 | *2,651 | *30 | *26 | *9 | *1,468 | ** | ** | ** | ** | ** | ** | ** | ** |
| \$500,000 under \$1,000,000 | ** | ** | ** | ** | ** | ** | ** | ** | ** | ** | ** | ** | ** | ** | ** | ** |
| \$1,000,000 or more | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| U.S. citizens abroad | | | | | | | | | | | | | | | | |
| Total | 243,244 | 6,716,822 | 205,145 | 6,997,842 | 591,429 | 567,135 | 147,769 | 952,662 | 120,627 | 4,949,238 | 108,872 | 5,144,445 | 415,386 | 400,641 | 84,886 | 687,709 |
| Under \$5,000 | 59,265 | 54,439 | 38,748 | 277,503 | 97,238 | 95,953 | *8,743 | *1,661 | 11,547 | 6,122 | 8,360 | 104,501 | 32,850 | 31,565 | ** | ** |
| \$5,000 under \$10,000 | 40,177 | 311,863 | 35,422 | 349,254 | 98,900 | 90,370 | 28,999 | 10,617 | 15,764 | 129,488 | 14,957 | 93,089 | 57,019 | 53,877 | **12,404 | **3,005 |
| \$10,000 under \$15,000 | 21,022 | 262,420 | 18,224 | 302,824 | 34,004 | 31,206 | 12,702 | 15,945 | 6,728 | 79,912 | 6,728 | 143,642 | 16,910 | 16,908 | *5,649 | *5,376 |
| \$15,000 under \$20,000 | 16,118 | 287,894 | 13,624 | 300,017 | 37,230 | 36,485 | 12,441 | 23,174 | 6,403 | 120,106 | *4,464 | *114,284 | 19,460 | 19,460 | *4,026 | *7,479 |
| \$20,000 under \$25,000 | 20,126 | 451,977 | 19,380 | 436,597 | 50,555 | 50,554 | 12,198 | 34,862 | 11,860 | 265,582 | 11,860 | 246,690 | 42,289 | 42,288 | *4,678 | *6,937 |
| \$25,000 under \$30,000 | 7,099 | 195,812 | *3,972 | *138,587 | 23,449 | 18,053 | *5,546 | *13,637 | *5,832 | *161,056 | *2,705 | *95,768 | *22,182 | *16,786 | *4,913 | *11,846 |
| \$30,000 under \$50,000 | 41,845 | 1,601,324 | 39,780 | 1,713,600 | 118,770 | 115,101 | 33,181 | 201,695 | 29,551 | 1,141,723 | 28,120 | 1,251,007 | 101,640 | 98,144 | 23,015 | 126,530 |
| \$50,000 under \$100,000 | 28,440 | 1,974,722 | 27,505 | 2,155,467 | 100,103 | 98,925 | 25,288 | 325,707 | 25,152 | 1,725,028 | 24,426 | 1,922,395 | 94,804 | 93,872 | 22,727 | 277,652 |
| \$100,000 under \$200,000 | 7,626 | 1,043,044 | 7,163 | 994,412 | 26,124 | 25,659 | 7,212 | 182,415 | 6,443 | 886,450 | 6,015 | 865,219 | 23,458 | 23,064 | 6,186 | 152,391 |
| \$200,000 under \$500,000 | 1,375 | 375,135 | 1,207 | 281,145 | 4,584 | 4,397 | 1,313 | 73,191 | 1,229 | 337,674 | 1,130 | 265,649 | 4,373 | 4,212 | 1,173 | 63,146 |
| \$500,000 under \$1,000,000 | 125 | 83,121 | 102 | 40,911 | 390 | 362 | **146 | **69,757 | 97 | 64,484 | 90 | 36,533 | 334 | 310 | **115 | **33,349 |
| \$1,000,000 or more | 26 | 75,070 | 18 | 7,524 | 82 | 70 | ** | ** | 21 | 31,610 | 17 | 5,670 | 67 | 55 | ** | ** |

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

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

†Returns filed by U.S. citizens living in the U.S. possessions or abroad.

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

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited were those in effect for 1980. Definitions marked with the symbol (#) have been modified from prior reports to reflect processing or tax law changes. Section 6, 1980 Forms and Instructions, provides further information about many of the items in this report. The terms used in section 5 differ substantially from those applicable to the remainder of the report and are defined separately in that section.

Additional First-Year Depreciation

See "Partnership Net Profit or Loss."

Additional Tax for Tax Preferences

The sum of "Minimum tax" and "Alternative minimum tax." Both terms are explained below.

Adjusted Gross Income

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

- (1) ordinary and necessary expenses of operating a trade or business,
- (2) employee business and moving expenses,
- (3) expense deductions attributable to rents and royalties,
- (4) expenses of outside salespersons attributable to earning a salary, commission, or other compensation,
- (5) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,
- (6) exclusion of allowable "disability income" if the disability income was included in gross salary,
- (7) deductible losses from sales of capital assets and other property,
- (8) excludable portion of the excess of net long-term capital gain over net short-term capital loss,
- (9) excludable portion of qualified dividends (up to \$100 per taxpayer),
- (10) excludable unemployment compensation,
- (11) business net operating loss deduction,
- (12) contributions to a self-employed retirement fund ("Keogh Plan") by the self-employed, and to individual retirement arrangements by employees or self-employed persons,
- (13) forfeited interest penalties, incurred by persons who made premature withdrawals of funds from time savings accounts,
- (14) alimony payments,
- (15) exclusion of the ordinary income portion (in contrast to the amount treated as long-term capital

gain) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan, taxed separately from other sources of income at the taxpayer's election, and

(16) deductions for certain excess costs of living abroad.

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

Adjustments

See "Statutory Adjustments."

Advance Earned Income Credit Payments

Under a provision of the Revenue Act of 1978, taxpayers who believed they would be eligible for the earned income credit at the end of the year could receive the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return, where they became either an increase to balance due or a reduction of overpayment.

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.

Alimony

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

- (1) required under the terms of a decree of divorce or separation or a written instrument incident to that decree;
- (2) paid in discharge of a legal obligation based on the marital relationship; or
- (3) paid after the decree and on a periodic basis.

All Other Taxes

For purposes of this report, this amount represents the sum of the self-employment tax, tax from recomputing prior-year investment credit, social security taxes on tip income, any penalty taxes on individual retirement arrangements (IRA's), and any other unspecified taxes. This was in contrast to the "other taxes" portion of the Form 1040 itself, which was composed of the taxes listed above plus the minimum and alternative minimum taxes and the advance

earned income credit payments received. The minimum and alternative minimum taxes are tabulated in this report as part of "total income tax" and serve as part of the requirements for determining the taxable or nontaxable classification of a return. Advance earned income credit payments are shown as a separate item in computing balance due or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax" in this section.)

Alternative Minimum Tax (#)

This was a tax on "alternative minimum taxable income," which was defined as the sum of alternative tax preferences (explained below) and taxable income, reduced by the zero bracket amount. For 1980, four graduated rates (from 0 percent to 25 percent) were applied to this sum. The result was then reduced by income tax after credits, the minimum tax, and tax from recomputing prior-year investment credit. Most tax credits could also be used to offset all or part of the alternative minimum tax. The foreign tax credit was recomputed on a new Form 1116 as follows: instead of limiting the credit to the same proportion of income tax before credits as taxable income from foreign sources bore to the entire taxable income (as was done on the original Form 1116), the taxpayer was to limit the credit to the same proportion of alternative minimum tax as alternative minimum taxable income from foreign sources bore to the entire alternative minimum taxable income. Credits other than the foreign tax credit could be used only to offset that portion of the alternative minimum tax which was generated by taxable income, not the portion generated by alternative minimum tax preferences. In addition, the investment, work incentive (WIN), and jobs credits could be used to offset the alternative minimum tax only to the extent that these credits were attributable to the taxpayer's active conduct of a trade or business.

Alternative Tax Preferences

This item consisted of the itemized deductions tax preference and the capital gains tax preference. It was used in the computation of the alternative minimum tax.

The itemized deductions tax preference was computed by reducing total itemized deductions by deductions for medical and dental expenses, deductions for taxes, and deductions for casualty and theft losses. Adjusted gross income was then reduced by the same three deduction items. The amount by which the reduced itemized deductions exceeded 60 percent of the reduced adjusted gross income was considered an itemized deductions tax preference.

The capital gains deduction was that portion (generally 60 percent) of the excess of net long-term capital gains over net short-term capital losses which was excluded from adjusted gross income. See also "Sales of Capital Assets" below.

Balance Due After Remittance

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

Blindness Exemptions

See "Exemptions."

Business Energy Investment Credit (#)

This was an additional investment credit for business energy property. Property eligible for the energy investment credit had to have a useful life of

3 years or more and had to fall into one of the ten following categories: (1) alternative energy property; (2) specifically defined energy property; (3) recycling equipment; (4) shale oil equipment; (5) equipment for producing natural gas from geopressured brine; (6) cogeneration equipment; (7) certain qualified intercity buses; (8) qualified hydroelectric generating equipment; (9) ocean thermal and geothermal equipment; and (10) solar and wind equipment. The credit for the first seven items was set at 10 percent of qualified investments; for the eighth item, it was 11 percent; and for the final two items, it was 15 percent. In certain situations, it was possible for property eligible for the energy investment credit not to qualify for the regular investment credit.

Business or Profession Net Profit or Loss

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

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net profit. The 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—1979-1980, Sole Proprietorship Returns.

Capital Assets

See "Sales of Capital Assets."

Capital Gain Distributions Reported on Form 1040

These distributions included the following:

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

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

Normally, taxpayers would have reported these distributions on the supporting schedule used for this type of income (Schedule D, Capital Gains and Losses). However, if the taxpayers did not need Schedule D to report any other gains or losses, they then entered 40 percent of the capital gain distributions directly on line 15, page 1 of Form 1040.

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

Capital Gain Distributions Reported on Schedule B

To the extent that the taxpayer received more than \$400 in dividends and other distributions, he or she

was to fill in a Schedule B, Interest and Dividend Income, and show separately the capital gain distributions carried either to Schedule D or the Form 1040. See also "Capital Gain Distributions Reported on Form 1040."

Capital Gains and Losses

See "Sales of Capital Assets."

Capital Loss Carryover

See "Sales of Capital Assets."

Carryover from Prior Years' Deduction

See "Contributions Deduction."

Cash Contributions Deduction

See "Contributions Deduction."

Casualty and Theft Loss, Net

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

Child Care Credit

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

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

- (1) total qualifying expenses, as described above;
- (2) earned income received while these expenses were being incurred; for this purpose, "earned income" meant salaries, wages, tips, and other employee compensation plus net earnings from self-employment. In the case of a married couple, neither of whom was disabled, the lower of the two earned incomes had to be used; couples with only one earned income, or who did not file a joint return, did not qualify for the credit unless one spouse was a full time student at an educational institution during each of 5 calendar months during the tax year;
- (3) \$2,000 (\$4,000 if the expenses incurred were for care of two or more qualifying dependents).

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

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

Contributions Deduction

Contributions deductible from adjusted gross income were gifts, in the form of cash or property ("other than cash" contributions), 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 assets which had appreciated in value were subject to a 30 percent limitation unless the taxpayer elected to take the unrealized appreciation into account for tax purposes by reducing the contribution deduction by 40 percent of the potential long-term capital gain on a sale of the property. Contributions exceeding the 50 (or 30) percent limitation could be carried over to be deducted in the next 5 years. (Contributions subject to the 20 percent rule could not be carried over.) Therefore, in addition to contributions made in 1980, the statistics also include amounts carried over from 1975-1979 that were within the current year's percentage limitations.

Credit Card Interest Deduction

See "Interest Paid Deduction."

Credit for Tax on Certain Gasoline, Fuel, and Oil

This was a credit allowed in full or in stated amounts by section 39 of the Internal Revenue Code for excise taxes paid on: (1) gasoline used on farms for farming purposes, (2) gasoline used for nonhighway purposes or by local transit systems, (3) lubricating oil used for nonhighway purposes, and (4) specified fuels which were either used for certain purposes other than the purpose for which they were sold, or resold during the taxable year. These taxes could be applied as a credit to reduce income tax liability when the return was filed (with any amount in excess of tax liability refunded) or refunded during the taxable year if the credit for any fuel category or any lubricating oil in any of the first three quarters of the year was at least \$1,000.

Credit for the Elderly

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

Credit from Regulated Investment Companies

The taxpayer was instructed to include in gross income any amounts which were allocated to him or her as capital gain dividends, even if they were not actually received. If the investment company paid a tax on the capital gain, the taxpayer was entitled to claim a refundable credit for his or her proportionate share of the tax.

Credit on 1981 Estimated Tax

This credit was part of the overpayment of 1980 tax which taxpayers specifically requested to be credited to their estimated tax for 1981. (See also "Overpayment" in this section.)

Deduction for Expense of Living Abroad

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

Dependent Exemptions

See "Exemptions."

Disability Income Exclusion

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

Dividend Exclusion

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

Dividends and Other Distributions Received

This amount represented the sum of domestic and foreign dividends and, to the extent reported on Schedule B, capital gain distributions and nontaxable distributions.

Dividends in Adjusted Gross Income

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

Domestic and Foreign Dividends Received

Domestic and foreign dividends received consisted of:

- (1) dividends eligible for the dividend exclusion, which were dividends received from domestic corporations, either directly or indirectly (e.g., as a beneficiary of income from estates or trusts, or as a partner for his or her distributive share of partnership profits); and
- (2) dividends not eligible for the dividend exclusion, which were dividends received from foreign corporations, tax-exempt farmers' cooperatives, real estate investment trusts, and corporations most of whose business was conducted in U.S. possessions.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies and real estate investment trusts, nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Taxpayers were also instructed to exclude so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income; and patronage dividends declared by farmers' cooperatives and other cooperative organizations.

Earned Income Credit

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

The maximum credit was 10 percent of the first \$5,000 of earned income, or \$500, and was reduced by an amount equal to 12.5 percent of the taxpayer's adjusted gross income or earned income, whichever was larger, above \$6,000. Thus, at the \$10,000 adjusted gross income level (or earned income level) the credit was eliminated.

Taxpayers were eligible to claim the earned income credit if they:

- (1) had less than \$10,000 of adjusted gross income or earned income, whichever was larger,
- (2) maintained a household which was the principal place of abode for the taxpayer and either a child who was under 19 years of age or was a full-time student, or a dependent child who was disabled,
- (3) were not entitled to exclude from gross income any amount of income earned from sources outside the United States or from sources within U.S. possessions,
- (4) had a taxable year that represented a full 12 months, and
- (5) filed a joint return if married.

The earned income credit was unique in that it could result in a refund to the extent it was not used to offset the income tax liability. Thus, even if an individual was not otherwise required to file a return, it was to his or her benefit to do so in order to claim a refund of the earned income credit. For purposes of this report, the earned income credit was divided into three parts: that used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); that used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion.

Employee Business Expenses

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

- (1) cost of travel, meals, and lodging while away from home in the performance of service as an employee,
- (2) any other expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer,
- (3) business transportation costs, other than commuting, and

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

If employees accounted for deductible expenses to their employers, they were not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses.

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

Estate or Trust Net Income or Loss

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

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

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

Data shown for 1980 include the number of returns showing just net income received from all estates or trusts and the number showing just the net loss from all estates or trusts. In other words, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent, as they do annually, the sum of all income and loss reported from all estates or trusts, i.e., the net amount, on a return-by-return basis.

Estimated Tax Payments

These payments, summarized on the individual income tax return, were paid quarterly based on the 1980 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 1979 tax liability.

Excess Itemized Deductions

This deduction concept represented the amount by which total itemized deductions exceeded the zero bracket amount. Since the zero bracket amount was built into the tax tables and the tax rate schedules, only "excess itemized deductions" (and not "total itemized deductions") could be subtracted from adjusted gross income in arriving at taxable income.

Excess Social Security Taxes Withheld

For 1980, if the total social security (FICA) tax withheld was greater than \$1,587.67 because an employee worked for more than one employer, the excess could be taken as a credit toward payment of an employee's income tax. Any amount in excess of tax liability was refundable. In the case of a joint return, the credit was computed separately for each taxpayer.

Exclusion (Minimum Tax)

See "Tax Preferences Subject to Tax."

Exemptions

In the computation of taxable income, a \$1,000 deduction was allowed for each exemption claimed.

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

Exemptions were also allowed for qualified dependents. In general, an individual qualified as a dependent if that person had gross income less than \$1,000 (\$1,000 or more if in category (2) below), received more than half his or her support from the taxpayer, was related to the taxpayer (such as a son, daughter, or parent), or lived in the taxpayer's home as a member of the household for the whole year.

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

- (1) dependents other than children who had gross income less than \$1,000, but filed a return to obtain a refund of tax withheld on wages,
- (2) dependent children with unearned income of \$1,000 or more (dividends, interest, capital gains, and the like), and
- (3) dependent children under 19 years of age or students regardless of age who either (a) were required to file a return because their gross income was \$3,300 or more, or (b) had gross income of less than \$3,300, 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.

Farm Net Profit or Loss

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

Farm business costs and expenses were deductible from farm gross business receipts in arriving at farm net profit or loss. Excluded from farm net profit or loss were gains from certain sales of livestock and crops which qualified for capital gains treatment, as well as farm rental income. Gains from sales of livestock (other than poultry) qualified for capital gains treatment if the livestock had been held for 12

months or more (in the case of cattle or horses acquired after 1969, for 24 months or more), as long as livestock were held for breeding, dairying, or sporting purposes. Gains from sales of unharvested crops, when sold with the land on which they were growing, qualified for capital gains treatment if the land had been held for 12 months or more. For taxation purposes (and for purposes of this report), these types of income were included in long-term capital gains. On the other hand, farm rental income—that 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—was included in rent net income or loss.

Additional information on farm receipts and expenditures can be found in Statistics of Income—1979-1980 Sole Proprietorship Returns.

Foreign Tax Credit

A credit against income tax was permitted for foreign taxes paid. The credit was for the income and profits taxes paid to foreign countries or U.S. possessions and included the taxpayer's share of such taxes paid through partnerships and fiduciaries.

In general, the tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the foreign taxes paid. In addition, the credit was further limited to income tax before credits minus the credit for the elderly. The remainder could be carried back 2 years and then forward 5 years for use in computing the credit for those years.

Additional information can be found in the Supplemental Report, Statistics of Income—1976-1979, International Income and Taxes, Foreign Income and Taxes Reported on U.S. Tax Returns.

Forfeited Interest Penalty Adjustment

Taxpayers who had paid penalties for the premature withdrawal of funds from time savings accounts could deduct those penalties as an adjustment to gross income. This allowed taxpayers who used the zero bracket amount only (i.e., standard deduction) to take advantage of this reduction of income.

Form of Deduction

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

Fully Taxable Pensions and Annuities

See "Pensions and Annuities."

Fully Taxable Pensions and Annuities Reported on Form 1040

See "Pensions and Annuities."

General Sales Taxes Deduction

See "Taxes Paid Deduction."

Heads of Households, Returns of

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

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

Home Mortgage Interest Deduction

See "Interest Paid Deduction."

H.R. 10 Plan

See "Self-Employed Retirement (Keogh) Plan Deduction."

Income Averaging

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

"Averageable income" was the amount by which "adjusted taxable income" exceeded 120 percent of the average "base period income" (the average of taxable income, with certain other adjustments, for the 4 preceding tax years). Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fifth of such income. "Adjusted taxable income" (taxable income for the computation year), from which the averageable income was derived, covered all income except "excess community property income" and certain amounts received by owner employees. "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.

Taxpayers choosing the income averaging tax computation were not eligible for the special 50 percent rate applicable to personal service income under the maximum tax computation.

Income Earned Abroad

A U.S. citizen who was a bona fide resident of a foreign country could choose one of two methods to reduce U.S. taxable income. Both methods were related to earned income received by the taxpayer while living abroad.

The first method involved the use of an adjustment to gross income for certain expenses incurred while living abroad. The second method allowed a taxpayer who resided in a "camp" established by an employer in a "hardship" area to exclude up to \$20,000 of earned income from gross income. A taxpayer who lived in a camp for the entire year could use the full exclusion amount; otherwise, the amount was determined on a prorated basis according to the number of days during the year in which the taxpayer lived in the camp.

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

Additional information can be found in the Supplemental Report, Statistics of Income—1976-1979, International Income and Taxes, Foreign Income and Taxes Reported on U.S. Tax Returns.

Income Subject to Tax

For taxpayers using the regular or maximum tax computation methods, income subject to tax was the same as taxable income (adjusted gross income less the personal exemption amount and excess itemized deductions). For taxpayers using the income averaging method, income subject to tax was a reduced amount of taxable income especially computed for the statistics by working backward from the tax itself.

Income Tax After Credits

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

Income Tax Before Credits

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

- (1) the regular tax, whether derived from the tax tables or tax rate schedules,
- (2) the income averaging tax, or
- (3) the maximum tax on personal service income.

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

Income Tax Withheld

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

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

Individual Retirement Arrangement

For taxable years beginning after December 31, 1974, an individual who was not covered by a qualified private or governmental retirement plan was able to set up an individual retirement arrangement (IRA) (a) at a bank or other qualified financial institution, (b) by investing directly in individual annuity contracts issued by an insurance company, or (c) by investing in special retirement bonds issued by the Federal Government. Contributions to such a plan, which were limited to the lesser of \$1,500 or 15 percent of the individual's earned income (wages, salaries, and net earnings from self-employment), could be deducted from the employee's gross income in arriving at adjusted gross income. Taxpayers could not start withdrawing funds from the account until they reached age 59-1/2 and had to start doing so upon reaching age 70-1/2. Penalty taxes were assessed in the event the taxpayer failed to comply with these limitations.

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

Interest Paid Deduction

Interest paid on personal debts, credit cards, 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 an interest expense included "investment interest" (that amount paid or accrued on indebtedness incurred, or continued, to purchase or carry property held for investment) as reported on Form 4952, subject to the limitations prescribed in the law. Interest relating to business, royalty, and rental income was deducted directly from these items and was, therefore, not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract, certain unstated amounts of interest as provided in Code section 483, and finance charges.

Interest Received

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, savings accounts, and money-market funds. Taxpayers were also instructed to include so-called dividends on

deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions. Excluded was the interest on a State or local Government obligation. Such interest was tax-exempt and, therefore, did not have to be reported on the tax return.

Investment Credit

This tax credit generally equalled 10 percent of "qualified investment" in certain new and used depreciable assets, chiefly machinery and equipment with a useful life of 3 years or more.

The cost of the property determined the taxpayer's qualified investment, which was an amount that took into account the length of the property's intended life and whether the property was new or used. Small Business Corporations and partnerships were eligible for the credit, although the credit itself was claimed not by these entities but by the shareholders and partners, respectively, on their individual income tax returns. There were also limitations on the credit itself, for the most part dependent on the presence or size of income tax (excluding the penalty taxes on self-employed retirement, or Keogh, plans and the special income averaging tax), reduced by the foreign tax credit and the credit for the elderly. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward, in general, to the succeeding 7 years, for use in computing the credit for these years.

Included in the statistics for the investment credit were amounts claimed as a "business energy investment credit." This item is defined separately in this section.

Itemized Deductions

See "Total Itemized Deductions."

Jobs Credit

This was a tax credit granted to employers who provided employment for the hard-core unemployed and other groups with special employment needs. This "targeted" jobs credit was limited to 50 percent of the first \$6,000 of FUTA wages (i.e., wages subject to unemployment insurance) paid by an employer to an eligible employee for the employee's first year of employment, and to 25 percent of such wages for the second year of employment of such individual. The employee groups targeted for this credit were: (1) recipients of Supplemental Security Income (SSI); (2) handicapped individuals who were undergoing or had completed qualified vocational rehabilitation; (3) individuals aged 18-25 who were members of economically disadvantaged families; (4) Vietnam-era veterans under age 35 who were members of economically disadvantaged families; (5) recipients of general assistance for a period of 30 or more days; (6) individuals aged 16 to 18 who were participants in a qualified cooperative education program; and (7) ex-convicts who were members of economically disadvantaged families, if hired within the later of 5 years of the date of release from prison or date of conviction.

In addition to the limit on the amount of credit for any one eligible employee, the amount of qualifying wages paid by an employer to eligible first year employees was limited to 30 percent of the aggregate FUTA wages paid to all employees during the calendar year ending in the employer's taxable year. Moreover, an employer's deduction for such wages was reduced by the amount of the credit; the credit was limited to 90 percent of the employer's income tax

liability less all other nonrefundable credits; and it was not applicable with respect either to employees for whom the employer received on-the-job training payments or for whom the WIN credit was claimed.

Joint Returns of Husbands and Wives

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

Marital Status

The five marital status classifications were:

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

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

Maximum Tax on Personal Service Income

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

"Personal service income" was gross income from salaries, wages, professional fees, and other compensation for personal services. If the taxpayer engaged in a trade or business where both services and capital were material income-producing factors, up to 30 percent of net profit was considered earned income. Net proceeds from the sales of property created by the taxpayer were also considered earned income. Beginning with 1977, pensions, annuities, and other deferred compensation for personal services rendered in the past could also be included. "Personal service net income" was personal service income as here defined less allocable deductions and expenses.

Personal service net income was used to determine "personal service taxable income." Taxable income was multiplied by the ratio of personal service net income to adjusted gross income. The result (limited to the amount of taxable income) was then subject to reduction by the "tax preference offset," the total amount of tax preferences reported on Form 4625 (see "Tax Preferences" in this section). "Personal service taxable income," then, was the result of applying an earnings ratio to taxable income and then subtracting from that result those items which had already received special tax treatment, namely the tax preferences. The part of taxable income which was not personal service taxable income was "other taxable income."

Tax generated was the sum of tax on personal service taxable income, computed as described in the

first paragraph, plus the tax on "other taxable income." The tax on "other taxable income" was the regular tax on taxable income less the regular tax on personal service taxable income.

The maximum tax computation was not available to married persons filing separate returns or to taxpayers electing income averaging.

Medical and Dental Expense Deduction

In general, medical and dental expenses could be claimed as itemized deductions to the extent that they exceeded 3 percent of adjusted gross income. Expenditures considered for this deduction were the actual amounts paid during the tax year for health care of the taxpayer, spouse, dependents, and any other person who, except for the fact that he or she had \$1,000 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 amount which could be considered as medical expenses actually paid by the taxpayer. However, one-half of the cost of medical insurance up to \$150 was fully deductible as a medical expense without regard to the 3 percent limitation, while the remaining one-half of the cost plus any excess over \$150 was subject to the 3 percent limitation.

Minimum Tax

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

(1) 15 percent of any 1980 net operating loss which the taxpayer could carry to a future year (this amount to be paid as a "deferred minimum tax" for the year to which the net operating loss was carried);

(2) "unused" portions of the credit for the elderly, the political contributions credit, the child care credit, and the residential energy credit; the unused portion was the amount by which these credits exceeded income tax before credits.

Miscellaneous Deductions

Included under this heading 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 premiums; expenses connected with the taxpayer's employment (for example, dues to professional societies, union dues, cost of tools and supplies for the job, and fees to employment agencies); fees paid for the preparation of a tax return; and allowable expenses of an employee in connection with the employer's business.

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

For purposes of the statistics, miscellaneous deductions also includes any amount of earned income substituted for itemized deductions by taxpayers who qualified as "dependents with unearned income."

Moving Expense Adjustment

An employee who had to move to a new residence as a result of changing jobs could deduct from gross income certain reasonable expenses for moving and househunting. To qualify for this deduction the distance between the taxpayer's new principal place of residence and her or his former place of residence had to exceed 35 miles.

Deductible expenses included those incurred from moving household goods and personal effects, and meals, and lodging of the taxpayer and household members in route to the new residence. There were no dollar limitations for these expenses. Other allowable expenses, subject to a \$3,000 limitation, included househunting trips, cost of meals, lodging in temporary quarters for up to 30 days, and costs related to settlement of an unexpired lease or acquisition of a new lease, or selling of a residence and purchase of a new residence. In addition, the househunting trip and temporary quarters component of the \$3,000 deduction could not exceed \$1,500.

Nontaxable Distributions

To the extent that a distribution from a corporation represented a refund of the taxpayer's capital, it was nontaxable. However, if the total of such distributions and other dividends exceeded \$400, they were to be shown for information purposes on Schedule B.

Other Income

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

Other Tax Credits

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

Other Taxpayments

"Other taxpayments" included the "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 one of the specified taxpayment items. Other tax credits, to the extent that they were in excess of total tax and were refundable, were also included in other taxpayments.

Other Than Cash Contributions Deduction

See "Contributions Deduction."

Overpayment

An overpayment of tax occurred when the "taxpayments" exceeded "total tax liability," or if the taxpayer had an "earned income credit, refundable portion." Overpayments could be refunded; or, at the taxpayer's election, taken as a credit on the subse-

quent year's estimated tax; or taken partly as a refund and partly as a credit against estimated tax. (See also "Credit on 1981 Estimated Tax" and "Refund" in this section.)

Overpayment of Windfall Profit Tax (#)

The windfall profit tax, which went into effect on March 1, 1980, was a tax imposed on producers of crude oil, but withheld and reported to the Internal Revenue Service by the first purchaser of such oil. If the tax was over-withheld in the course of the year, the producer could claim a refund on his or her income tax return. (See also "Changes in Law" in section 1 of this report.)

Partnership Net Profit or Loss

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

Beginning with 1976, an "at risk" limitation was introduced on a partner's deductible losses that were attributable to certain partnership "tax shelter" activities to which a partner contributed cash or property. In general, losses were allowed only to the extent of the aggregate amount the partner had "at risk" in the activity at the close of the year. (The amount "at risk" was the partner's cash or property investment or amounts borrowed for which the partner was personally liable or which was secured by property other than the amount the partner had invested.) The amount "at risk" was reduced by the losses deducted; however, a loss in excess of the "at risk" amount could be carried over for possible use in the following year.

Partnership net profit or net loss, as shown in this report, did not include dividends qualifying for the exclusion, net short-term 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. One of these deductions, additional first-year depreciation, was tabulated separately in this report. Additional first-year depreciation was 20 percent of the cost (or portion of the cost) of tangible personal property which was allowed to the taxpayer for the first tax year in which a depreciation deduction was allowable. The cost of each piece of property for which additional first-year depreciation was allowed was limited to \$10,000 (\$20,000 on a joint return).

Data shown for 1980 include the total number of returns showing any net income received from all partnerships and the total number showing any net loss from all partnerships. In other words, if a return showed net income from one partnership and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent, as they do annually, the sum of all income and loss reported from all partnerships; i.e., the net amount, on a return-by-return basis.

Additional information for partnerships can be found in Statistics of Income—1980 Partnership Returns.

Payment with Request for Extension of Filing Time

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, and gained a 2-month extension of time to file the Form 1040. The application 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 overpayment of tax.

Payments to an Individual Retirement Arrangement

See "Individual Retirement Arrangement."

Penalty Taxes on Individual Retirement Arrangements

A taxpayer could start withdrawing funds from an arrangement after reaching age 59-1/2, and had to start doing so after reaching age 70-1/2. Withdrawals prior to reaching age 59-1/2 were subject to a penalty tax equal to 10 percent of the premature distribution. Failure to withdraw funds after reaching age 70-1/2 resulted in the taxpayer's paying a 50 percent excise tax on the amount by which the minimum required distribution exceeded the distributions actually received by the individual during the year. Contributions to the retirement arrangement in excess of the legal limitation for the year (15 percent of earned income; \$1,500 maximum) were subject to an excise tax equal to 6 percent of the excess contribution. (See also "Individual Retirement Arrangement" in this section.)

Pensions and Annuities

Generally, pensions represented periodic income received after retirement and made in consideration of past services with an employer, while annuities were income payable at stated intervals in consideration of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a noncontributory plan) by contributions of the employer.

Since a noncontributory pension was one paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on line 17, "Fully taxable pensions and annuities," of Form 1040 rather than on Schedule E, Supplemental Income Schedule, which was used to report amounts received from a contributory pension.

For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution. (In the case of a survivor-beneficiary of a deceased employee, a "death benefit exclusion" of up to \$5,000 could be excluded, in addition to the deceased employee's contribution.) The entire amount of pension received for the year was reported on the supplemental income schedule (Schedule E, Form 1040), with the taxable portion shown separately and carried forward to line 18 of Form 1040, and included under the heading "Pensions, annuities, rents, royalties, partnerships, estates and trusts, etc." When it was possible for the retired employee or a survivor to recover the

employee's contributions within 3 years by the annuity payments received, the payments were nontaxable until recovered, after which time the pension or annuity was fully taxable. This was the "three-year rule" computation method. If this method was inapplicable, the taxpayer's yearly receipts were prorated into taxable and nontaxable portions based on life expectancy at the time that the pension or annuity started (or "term certain," if the annuity was not payable for life).

Receipts from individually purchased annuities were usually prorated into taxable and nontaxable portions, since the taxpayer could expect to receive more than the cost, but not within 3 years.

Personal Property Taxes Deduction

See "Taxes Paid Deduction."

Real Estate Taxes Deduction

See "Taxes Paid Deduction."

Refund

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

Regular Tax Computation

Typically, the taxpayer, in determining "tax generated," first computed tax table or taxable income. Depending on marital status, the taxpayer then applied rates from one of four tax rate schedules to compute the tax. In some instances, the taxpayer used the equivalent tax table or requested the Internal Revenue Service to compute the tax. Returns of such taxpayers are also classified under the regular tax computation method. In addition, the returns of taxpayers whose taxable income was greater than zero, but less than or equal to the zero bracket amount, were also shown as having a regular tax computation. For these returns, no "tax generated" is shown.

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, janitorial services, and any other allowable expenses related to the rented property. Rental income from farming operations conducted solely by the tenant without material participation of the landowner was also included here.

Residential Energy Credit (#)

In order to reduce energy consumption and to encourage the development and use of alternative energy sources, a residential energy credit was provided by the Energy Tax Act of 1978. The credit was made up of two separate parts, one based on qualified "energy conservation expenditures" and the other on qualified "renewable energy source expenditures," with different requirements for each type of qualifying expenditures. The entire residential energy credit was available for qualified items installed in or on the taxpayer's principal residence from April 20, 1977, through December 31, 1985. A maximum amount was specified for each part of the credit, although a minimum \$10 amount for the sum of both credits was required before any credit was allowed. None of the credit was refundable, but any

credit exceeding income tax reduced by all other statutory credits could be carried over to subsequent years through 1987. Before the credit was carried over to a subsequent year, however, it could have been used to reduce the minimum tax for the current year. Amounts of credit which could not be used to offset any tax in 1979 are shown as "residential energy credit carryover from 1979" in the tabulations.

The credit for energy conservation property was 15 percent of the first \$2,000 of expenditures, including original installation costs, with a maximum credit of \$300 per residence over the entire period the credit is to be in effect. The credit was available for each dwelling unit used by the taxpayer as a principal residence; however, the construction of the dwelling unit had to be substantially completed before April 20, 1977, in order for the energy conservation expenditures to qualify. In addition, the taxpayer had to be the first person to use the property installed and that property had to be expected to remain in use for a least 3 years. Energy conservation property consisted of insulation, storm windows and doors, caulking and weather-stripping, and certain other items (such as an automatic energy-saving setback thermostat, furnace replacement burner, or a meter displaying the cost of energy usage). The maximum energy conservation expenditures allowable in computing the energy credit were \$2,000. However, in computing the 1980 credit, a taxpayer who had claimed a credit for Tax Year 1978 or 1979 had to further reduce the \$2,000 by his or her 1978 and 1979 energy conservation expenditures on the same residence. The result of limiting expenditures for 1980 to \$2,000 minus prior-year expenditures is shown in the tabulations as "maximum allowable current-year energy conservation expenditures."

The credit for renewable energy source property was 40 percent of the first \$10,000 of expenditures, including labor costs for on-site preparation, assembly, or original installation, with a maximum credit of \$4,000 per residence over the entire period the credit is to be in effect. In contrast to the credit for energy conservation property, the renewable energy source credit was available for items installed on both existing and newly constructed principal residences. The taxpayer had to be the first person to use the property and that property had to be expected to remain in use for at least 5 years. Renewable energy source property consisted of solar, wind, and geothermal energy property.

The maximum renewable energy source expenditures allowable in computing the energy credits were \$10,000. However, in computing the 1980 credit, a taxpayer who had claimed a credit for Tax Year 1978 or 1979 had to further reduce the \$10,000 by his or her 1978 and 1979 renewable energy source expenditures on the same residence. The result of limiting expenditures for 1980 to \$10,000 minus prior-year expenditures is shown in the tabulations as "maximum allowable current-year renewable energy source expenditures."

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; formulas; and so on. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231, and as a result of the separate computation required by that section are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets."

Salaries and Wages

Salaries and wages as reported on the tax return were amounts of compensation for personal services. Also included were commissions; bonuses; tips; fees; excess reimbursement over employee business expenses; and the value of nonmonetary payments for services, e.g., merchandise, accommodations, or property. Identifiable amounts for any of these categories which may have been reported by taxpayers in "other income" were treated as salaries and wages for the statistics. Excluded were portions of salaries and wages earned in hardship areas abroad which could be excluded under special provisions of the law.

Sales of Capital Assets, Net Gain or Loss

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Assets used in the normal course of business activities (such as inventory held for sale during the ordinary conduct of business) and depreciable or real property held for sale or used in a trade or business were specifically excluded from treatment as capital assets.

In addition, net gains from the disposition of certain types of property which were not classified as capital assets could be treated as capital gains under section 1231 of the Code. This included property used in business, such as buildings and machinery, and also certain specific types of assets such as cut timber, coal, domestic iron ore and timber royalties, and unharvested crops sold with the land, if the land were held for more than one year.

On the other hand, all or a portion of net gains from some types of property included under the definition of capital gains could be denied capital gains treatment under certain other sections of the Code. Generally, these sections denied capital gains treatment to gain that resulted from the recapture of depreciation already claimed on the asset.

The following concepts were used in the computation of net capital gain or loss for the purposes of this report:

Net short-term gain or loss—Gains and losses from the sales or exchanges of capital assets held for one year or less, beginning with 1978, were considered to be short-term. For 1977, the holding period was 9 months or less while for 1976 and earlier years it was 6 months or less. Short-term gains from current-year sales were combined with any short-term capital loss carryover and any net short-term gain or loss received from partnerships or fiduciaries.

Net long-term gain or loss—Gains and losses from sales or exchanges of capital assets held for more than one year were considered long-term and were eligible for special tax treatment (see "Net capital gain" below). To obtain the net long-term gain or loss, gains or losses from current-year transactions were combined with:

- (1) net long-term gain or loss received from partnerships, fiduciaries, or Small Business Corporations,
- (2) capital gain distributions of regulated investment companies (mutual funds) and real estate investment trusts, and
- (3) long-term capital loss carryover from prior years.

Short-term capital loss carryover—This carryover equalled that portion of short-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital loss."

Long-term capital loss carryover—This carryover equalled that portion of long-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital loss."

Net capital gain—If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. For taxpayers with long-term capital gains, the actual amount shown as net capital gain (and thus carried into adjusted gross income) was computed by first subtracting short-term capital losses (if any), and then subtracting 60 percent of the remaining amount. Short-term capital gains, on the other hand, were always fully includable in net capital gain.

Net capital gain also included capital gain distributions which would have been reported on Schedule D, Capital Gains and Losses, except for the provision that taxpayers who had no other gains or losses could simply enter the portion of capital gain distributions included in adjusted gross income on line 15 of Form 1040. These distributions were always considered to be long-term capital gains. The statistics include a separate tabulation of capital gain distributions not reported on Schedule D.

Net capital loss—If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer generally showed a net capital loss. In many cases, however, the actual amount included in net capital loss (and thus carried into adjusted gross income) was less than the computed combined amount. For taxpayers with long-term capital losses, only 50 percent of such losses (reduced by any short-term capital gains) was includable in net capital loss. After this reduction, net capital loss was further limited to the lesser of (a) taxable income (computed without regard to capital loss or personal exemptions) or (b) \$3,000 (\$1,500 for married persons filing separately).

Amounts of capital losses in excess of limitations (a) or (b), whichever was applicable, could be carried over to subsequent tax years, as described above.

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

Property other than capital assets generally included property of a business nature, in contrast to personal and investment property which were capital assets. Some types of property specifically included were (1) certain depreciable, depletable, and real business property; (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business; (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; (4) any share of gain or loss received through partnerships and fiduciaries; and (5) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft. Gains from the disposition of some property types not considered to be capital assets could be treated as capital gains under certain conditions. Conversely, under certain other conditions gains from the disposition of some property types considered to be capital gains could be denied capital gains treatment. Taxpayers reported all gains and losses not receiving capital gains treatment on Form 4797, Supplemental Schedule of Gains and Losses.

Self-Employed Retirement (Keogh) Plan Deduction

In general, self-employed individuals could contribute to a qualified retirement plan (Keogh or H.R. 10 plan) and deduct all or a part of such contributions in computing adjusted gross income. The amount which could be deducted was based on "earned income," defined as (1) net earnings from self-employment, but only with respect to a trade or business in which personal services of the taxpayer were a material income-producing factor, and (2) income from the disposition of certain property by individuals whose personal efforts created the property. The maximum amount of the annual contribution to the plan and of the deduction was the lesser of 15 percent of earned income or \$7,500.

Self-Employment Income

See "Earned Income Credit."

Self-Employment Tax (#)

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

The maximum amount subject to self-employment tax for 1980 was \$25,900, reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was \$2,097.90, based on the 8.1 percent rate in effect for that year. For 1979, the rate was also 8.1 percent, but the maximum amount of earnings subject to the tax was \$22,900 and the maximum tax was \$1,854.90.

Separate Returns of Husbands and Wives

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

If only one spouse filed a separate return, the other spouse's exemption could be claimed on that return, but only if the spouse who was not filing had no gross income and was not the dependent of another taxpayer.

Single Persons, Returns of

These were returns of (a) unmarried persons who did not qualify as head of household or surviving spouse, or (b) certain married individuals living apart from their spouses who maintained a home, independently of the spouse, that was the home of the individual's child or stepchild for more than 6 but less than 12 months of the year.

Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns with

deficit and those on which income and loss were equal were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labelled "no adjusted gross income" indicates that any deficit or breakeven returns in a table were included in the lowest income class.

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.

Data shown for 1980 include the number of returns showing just net income received from all Small Business Corporations and the number showing just the net loss from all Small Business Corporations. In other words, if a return showed net income from one Small Business Corporation and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent, as they do annually, the sum of all income and loss reported from all Small Business Corporations; i.e., the net amount, on a return-by-return basis.

Information on Small Business Corporations can be found in Statistics of Income—1980 Corporation Income Tax Returns.

Social Security Taxes on Tip Income

This amount consisted of social security tax on unreported tip income and uncollected employee social security tax on tips.

Cash tips amounting to \$20 or more that the taxpayer received in a month while working for any one employer were subject to withholding of income tax and social security tax. Cash tips counted toward social security benefits and an employee was required to report these tips to the employer; the employer then withheld the social security tax. However, if the employer was unable to withhold the amount of social security tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the taxpayer was required to report the uncollected tax and pay it with the Form 1040.

If the employee did not report the tips to the employer, the employee was required to compute the social security tax on unreported tips on Form 4137 and attach it to Form 1040.

State and Local Income Taxes Deduction

See "Taxes Paid Deduction."

State Income Tax Refunds

These amounts represented that part of a refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit. Taxpayers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

States

State classifications were based on the taxpayer's address shown on the pre-printed address label or reported by the taxpayer on the return. (See also "State Data" in Section 1, Introduction and Changes in Law.)

Statutory Adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments consisted of the disability income exclusion, moving expense deduction, employee business expense deduction, payments to a self-employed retirement (Keogh) plan, forfeited interest penalty, payments to an individual retirement arrangement (IRA), alimony paid, and deduction for expense of living abroad. Each of these is described under a separate heading in this section.

Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the 2 preceding years, who had not remarried, and who had maintained a home which was the principal abode of a child or stepchild for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the 2 taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death.

Tax Credits

Tax credits consisted of:

- (1) credit for the elderly,
- (2) investment credit,
- (3) foreign tax credit,
- (4) political contributions credit,
- (5) work incentive (WIN) credit,
- (6) jobs credit,
- (7) residential energy 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 under this classification.

Each of the above is described under a separate heading in this section.

Tax Due at Time of Filing

"Tax due" was reported on returns where the "total tax liability" exceeded the total "taxpayments."

Tax From Recomputing Prior-Year Investment Credit

The investment credit provisions of the law included a "recapture" rule which required taxpayers to pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its intended useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life.

Tax credits could not be applied against this additional tax.

Tax Generated

This amount was the tax on "taxable income" or "taxable income." On most returns (those without one of the "taxes from special computations") this equalled "income tax before credits."

Tax Paid with Return

This was the amount of tax tendered by the taxpayer with the return in the event that the taxpayer's "total tax liability" exceeded "total taxpayments." (See also "Tax Due at Time of Filing" and "Balance Due After Remittance" in this section.)

Tax Preferences

The following income and deduction items, which were given special treatment in the computation of taxable income, were considered tax preferences and were subject to the "minimum tax":

(1) Accelerated depreciation on (a) low-income rental housing; (b) other real property (defined in Code section 1250); and (c) leased personal property (defined by section 1245). The excess of accelerated depreciation over the amount computed under the straight-line method was considered a tax preference.

(2) Amortization of (a) certified pollution control facilities; (b) railroad rolling stock; (c) on-the-job training facilities; and (d) child care facilities. The excess of these special rapid write-offs, over what otherwise would have been a straight-line 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) Intangible drilling costs. Intangible drilling expenses incurred by operators of oil and gas wells were chargeable, at the operator's option, either to capital or to current expenses. However, beginning with Tax Year 1976, to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applicable number of years, it had to be reported as a tax preference.

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, or regulated investment companies.

Tax Preferences Subject to Tax

This item was the base for computing the "minimum tax" (described elsewhere in this section). It was the result of subtracting total exclusions from recomputed tax preference income—concepts explained below.

Recomputed tax preference income, on most returns, equalled total tax preferences (see "Tax Preferences," above). However, under section 58(h) of the

Internal Revenue Code, taxpayers could deduct any tax preferences from which they derived no benefit from their total tax preferences.

Exclusions from total tax preferences took one of two forms. The standard exclusion equalled a flat \$10,000 (\$5,000 for married persons filing separately). The tax exclusion equalled one-half of the sum of income tax after credits, tax from recomputing prior-year investment or work incentive credits, and the penalty tax on premature redemption of individual retirement bonds, less the special income averaging tax, the tax on accumulation distributions of trusts, and penalty taxes on self-employed pension plans. The taxpayer could take whichever exclusion was more beneficial.

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 (i.e., maximum tax or tax from income averaging), and the amount of regular tax that would have resulted from not using these provisions.

Tax Table Income

This was a new income concept introduced by the Tax Reduction and Simplification Act of 1977. On returns with a "zero bracket amount only," this amount equalled adjusted gross income. On returns with itemized deductions, this amount equalled adjusted gross income minus "excess itemized deductions" or adjusted gross income plus the "unused zero bracket amount." Eligible taxpayers used this tax table income in the tax tables to determine their tax; otherwise, taxpayers used tax table income to derive "taxable income" (tax table income minus the exemption amount) which, in turn, was used to determine their tax from the tax rate schedules.

Tax table income was not tabulated for deficit returns or for returns on which excess itemized deductions equalled or exceeded adjusted gross income.

Taxable and Nontaxable Returns

Taxability of a return for purposes of this report was determined by the presence of "total income tax" (the sum of income tax after credits and the additional tax for tax preferences). Some returns classified as "nontaxable" may have had a liability for tax from self-employment tax, social security taxes on tip income, tax from recomputing prior-year investment credit, penalty taxes on individual retirement arrangements, or other taxes; however, these taxes were disregarded for purposes of this classification, since the first two were considered social security (rather than income) taxes, and since the remaining ones were either based on prior-year's income or were penalty taxes. For the purposes of this report, the earned income credit was treated as an amount which could be used to offset income tax before credits. (Since the earned income credit was refundable, it was subtracted from income tax after reduction by all other statutory credits for the statistics.) As a result, some returns became nontaxable strictly because of the earned income credit when there was no additional tax for tax preferences and the earned income credit equalled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was generally based on each return as it was originally filed; the classification does not reflect any changes resulting from audit or other enforcement activities.

Taxable Income

Taxable income was the amount to which tax rates were usually applied in arriving at "tax generated." It was determined by subtracting from adjusted gross income "excess itemized deductions" (or by adding the "unused zero bracket amount") and the exemption amount. The zero bracket amount, that portion of income subject to tax at the zero percent rate, represented the first portion of taxable income.

Taxes From Special Computations

These represented the second component of "income tax before credits" (in addition to "tax generated") and consisted of:

- (1) the "special averaging tax" (from Form 4972), computed by a taxpayer who received a lump-sum distribution from a qualified pension or retirement plan;
 - (2) the "multiple recipient special averaging tax" (from Form 5544), computed by a taxpayer who received a share of a single lump-sum distribution from a qualified pension or retirement plan;
 - (3) the tax on accumulation distributions of trusts (from Form 4970), computed by a taxpayer who received a distribution in the current year which was based on income accumulated by a trust in prior years;
 - (4) the tax from recapture of prior-year credit for purchase of a new principal residence (from Form 5405), computed by a taxpayer who had claimed the "new house credit" for 1976, but then sold the new house and failed to replace it with another qualifying new house within an 18-month period; and
 - (5) the penalty tax from premature or excess distributions from a self-employed retirement (Keogh) plan or a trust.
- Since these items were considered part of income tax before credits, not of other taxes, they were subject to reduction by statutory credits.

Taxes Paid Deduction (#)

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State and local income taxes, certain State and local retail sales taxes, 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 (except for the windfall profit tax and State and local taxes on cigarettes, tobacco, and alcoholic beverages were not deductible, nor were State and local fees for vehicle license plates (unless the fees were based on the value of the vehicle) or drivers' licenses.

Taxes paid on business property were deducted separately on the schedules for business, rent, and royalty income, and are, therefore, excluded from the taxes paid statistics.

Taxpayments (#)

These payments were, generally, made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld,
- (2) excess social security taxes withheld,
- (3) credit for tax on certain gasoline, fuel, and oil,
- (4) payments on 1980 declaration of estimated tax,
- (5) payment with request for extension of filing time,
- (6) credit from a regulated investment company,
- (7) overpayment of windfall profit tax, and
- (8) other taxpayments.

Each of the above is described under a separate heading in this section.

While the earned income credit was shown as a taxpayment on the tax return itself, it is tabulated separately for purposes of this report and not included as part of taxpayments. (See also "Earned Income Credit" in this section.)

Total Income Tax

Total income tax was the sum of income tax after credits and the additional tax for tax preferences. It did not include any of the other taxes which made up "total tax liability." Total income tax was the basis for classifying returns as "taxable or nontaxable."

Total Itemized Deductions

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

The Tax Reduction and Simplification Act of 1977 required that four groups of taxpayers itemize their deductions, even if those deductions were less than the zero bracket amount. Those individuals were either dependents with unearned income, married and filing a separate return when the taxpayer's spouse elected to itemize, dual status aliens, or persons excluding income received from sources in U.S. possessions. Dependents with unearned income could substitute their earned income, if it was larger than their itemized deductions.

Total itemized deductions was the amount before the zero bracket amount was taken into account. It was tabulated only from returns showing positive adjusted gross income. For purposes of this report, total tax liability did not include any advance earned income credit payments.

Total Tax Liability

Total tax liability was the sum of income tax after credits, additional tax for tax preferences, self-employment tax, social security tax on tips, tax from recomputing prior-year investment credit, taxes from individual retirement arrangements, and other taxes, reduced by the "earned income credit used to offset all other taxes" (defined under "Earned Income Credit" in this section). For purposes of this report, total tax liability did not include any advance earned income credit payments.

Type of Tax Computation

There were three methods of computing the tax on income subject to tax. These methods were:

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

(2) income averaging, computed on Schedule G, Income Averaging; and

(3) maximum tax, computed on Form 4726, Maximum Tax on Personal Service Income.

All of these tax computation methods are described in this section. Returns with no income subject to tax are shown as having "no tax computation." While such returns have no "tax generated," they could have "taxes from special computations."

Unused Zero Bracket Amount

This deduction concept represented the amount by which the zero bracket amount exceeded total itemized deductions. It could arise only on returns of taxpayers who were required, by law, to itemize their deductions. Such taxpayers consist of: (1) married persons filing separately whose spouse chose to itemize; (2) dependents with unearned income if their earned income was less than the zero bracket amount; (3) dual status aliens; and (4) persons excluding income from sources in U.S. possessions. (See also "Zero Bracket Amount," "Form of Deduction," and "Total Itemized Deductions" in this section.)

Work Incentive (WIN) Credit

Taxpayers could take a credit against their income tax liability of 20 percent of the WIN (Work Incentive Program) wages paid an employee hired under the Federal Work Incentive Program. This program was intended to provide welfare recipients the training and job opportunity needed to help them become economically independent. The Tax Reduction Act of 1975 extended the WIN program to include Federal welfare recipients of the Aid to Families with Dependent Children (AFDC) Program under the Social Security Act. Small Business Corporations and partnerships were eligible for the credit, although the credit itself was claimed not by these entities, but by the shareholders and partners, respectively, on their individual income tax returns.

The credit was limited to the first \$50,000 of tax liability (defined as income tax less the special income averaging tax from Forms 4792 and 5544 and the section 72(m)(5) penalty tax, reduced by the elderly, foreign tax, investment, and political contributions credits) plus 50 percent of such tax liability in excess of \$50,000. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward to the 7 years subsequent to 1980 for use in computing the credit for these years.

Zero Bracket Amount

This amount replaced the "standard deduction," in effect for 1976 and earlier years. For 1980, the zero bracket amount was \$3,400 for married taxpayers filing jointly and surviving spouses, \$2,300 for single persons and heads of households, and \$1,700 for married taxpayers filing separately.

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Introduction

The Tax Reform Act of 1976 (Section 2123) requires the annual publication of data on individuals with high incomes as defined under four different income concepts, including the number of such individuals who do not pay any income tax and the importance of various tax provisions in making those individuals nontaxable. Data for the individuals with incomes of \$200,000 or more as well as analyses of the reasons for the nontaxability or very low taxes of some individuals have been, or will be, published for the years 1975 through 1978 by the Office of Tax Analysis, Office of the Secretary of the Treasury. In order to make such data available on a more timely basis and to a wider audience, beginning with data for 1979, selected data for high income individuals, taxable as well as nontaxable, has been published, without analysis, as part of the Internal Revenue Services's Statistics of Income program.

This section contains 12 tables with data from income tax returns with incomes of \$200,000 or more. Data are shown for all returns, taxable returns, and nontaxable returns. Separate parts of each table contain data on high income returns as defined by each of four different income concepts. The tables show:

- the numbers of returns (total, taxable, and nontaxable) under the various income concepts (Tables 5.1 and 5.7);
 - the frequency and amount of various sources of income, exclusions, deductions, and tax credits as well as the relationships between the four income concepts (Tables 5.2 and 5.8);
 - the frequencies with which various deductions and tax credits are the most important and second most important items in reducing (or eliminating) income taxes (Tables 5.3 and 5.9);
 - the frequency with which various itemized deductions and tax credits occur as certain percentages of income (Table 5.4 and 5.10);
 - the distribution of effective tax rates, that is, income tax as a percentage of income (Tables 5.5 and 5.11); and
 - the distribution of taxable income as a percentage of total income (Tables 5.6 and 5.12).
- Tables 5.1 through 5.6 contain data with "Foreign Tax Credits" treated as items which reduce U.S. income taxes; this is the treatment on tax returns. Tables 5.7 through 5.12 are similar to the first set of six tables but treat "Foreign Tax Credits" as part of the individual's income tax liability. This different treatment is explained in more detail in the section "Foreign Tax Credits," below.

*Allen H. Lerman, of the Office of Tax Analysis, U.S. Treasury Department, designed the tables and prepared the text for this section.

Economic Income, the Ideal Measure

High income tax return data are published to help analysts assess the impact and equity of the income tax system on high income individuals. For this purpose, both income and income taxes must be measured accurately.

Economists generally agree that, for analyzing the impact of taxes, the ideal measure of income over a particular period of time, say a year, is the amount that the individual or family has consumed over that period plus the change in its net worth. For example, if a family spends \$10,000 and saves \$2,000 during the year, economists would say that the family has an income of \$12,000. Similarly, if the family spends \$10,000 but owns an asset that has decreased in value by \$1,000, economists would say that the family has an income of only \$9,000.

A brief examination of the differences between income as defined by economists, so-called economic income, and the "adjusted gross income" (AGI) concept currently used for purposes of income tax administration, illustrates some of the problems of measuring income, especially for high income individuals.

Adjusted Gross Income

The concept of "adjusted gross income" (AGI) has been developed for tax administration. It has never been meant to be an accurate measure of so-called economic income, and it is well-recognized that AGI is deficient as a measure of a taxpayer's economic income. AGI excludes some income from certain sources, such as interest from tax-exempt State and local bonds, social security benefits, imputed rent on owner-occupied housing, and the value of many employee fringe benefits. Also, while not strictly excluded from AGI, income from certain activities is deferred to a later year, or indefinitely, for income tax purposes. Depreciation deductions allowed for income tax purposes which exceed the decrease in economic value often reduce AGI early in the life of an asset, but the resulting lower depreciation deductions in later years may raise AGI. The net effect of accelerated depreciation is to postpone taxes, perhaps indefinitely.¹

Adjusted gross income excludes most changes in net worth, such as the excluded portion of realized long-term capital gains and all accrued, but unrealized, capital gains.

¹The Internal Revenue Code defines AGI as all gross income that is not specifically excluded, reduced by statutory adjustments. Among the exclusions are (1) trade or business deductions (including some deductions by employees), (2) the deduction for 60 percent of net long-term capital gains, (3) limited deductions for losses from the sale or exchange of property, (4) deductions attributable to rents and royalties, (5) the moving expenses adjustment, and (6) deductions for contributions to individual retirement arrangements and H.R. 10 retirement plans. Gross income includes only income which has been "realized." Thus, for tax purposes, accrued increases or decreases in the value of assets generally are not included in income until a gain or loss is realized by a sale or exchange. Similarly, gross income does not include the value of the services received from the use of durable goods, such as imputed net rent of owner-occupied housing. Finally, gross income and, hence, AGI do not include interest on State and local government debt, social security benefits, workers' compensation benefits, and most types of welfare benefits.

²If the sum of tax preferences which were subject to the "minimum tax" exceeded \$10,000 (\$5,000 in the case of married persons filing separate returns), the taxpayer was required to file a Form 4625, listing preferences by amount and type. For such taxpayers, the "tax preferences excluded from adjusted gross income," as tabulated in Tables 5.2 and 5.7, include the following items: the dividend exclusion; the excluded portion of long-term capital gains; the excess of accelerated depreciation over straight-line depreciation on certain real property and property subject to a lease; the excess of rapid amortization allowable on certain capital expenditures (such as pollution control facilities) over depreciation otherwise allowable; the excess of percentage depletion over the "adjusted basis" of the property; unrealized gain on the exercise of stock options; and certain intangible drilling costs to the extent that they exceed the otherwise-allowable amortization deduction. The itemized deduction tax preference item (which, along with the excluded long-term capital gains, is reported on Form 6251) does not represent income which has been omitted; hence, it has not been counted as a preference item in calculating a broader measure of income.

Even though some types of income are excluded, AGI may overstate economic income because some expenses incurred in the production of income are not deductible in the computation of AGI. Most of these expenses are deductible from AGI in calculating taxable income, but only if the taxpayer itemizes his personal deductions. Expenses which fall into this category include certain employee expenses and expenses attributable to a taxpayer's investments (as opposed to his active operation of a trade or business), including, but not limited to, interest expense incurred in connection with investments in securities. Although net capital losses reduce economic income, only the first \$3,000 of net realized capital losses may be deducted in the computation of AGI. Any additional realized losses must be carried forward to future years.

Redefining Income

Ideally, the impact of all taxes should be measured relative to economic income. However, no accurate, detailed data on such a broadly-defined income measure are available from income tax returns (or from any other source) for a cross-section of American taxpayers. As a practical matter, any broad income measure must be calculated from data already available from Federal individual income tax returns. Thus, a more comprehensive income measure must start from AGI and, to the extent that data are available, must make adjustments for omitted income items and for expenses which ought to be deductible in calculating income.

Omitted Income

Tax returns contain information about only a portion of the income which is included in economic income but excluded from AGI. The omitted income which can be identified on tax returns consists of the dividend exclusion of up to \$100 per taxpayer, the excluded portion of long-term capital gains (and current-year losses), and the income from sources which were considered to be tax preferences for purposes of the minimum tax. It should be noted that unless such preferences exceed \$10,000, the total amount of such preferences is not recorded, since the taxpayer did not have to file Form 4625.²

Even after including preference income which is not in AGI but which is identifiable on tax returns, several major sources of income for high income taxpayers are still omitted:

- interest on tax-exempt State and local bonds;
- certain agricultural expenses which are deducted when paid even though related income items are not includable in income until a later year;
- straight-line depreciation deductions on real estate to the extent that they exceed economic depreciation; and
- the value of employee fringe benefits.³

For real estate, the combination of a shorter life for tax purposes than the true economic life of the property and the use of accelerated depreciation methods may produce tax depreciation deductions which exceed economic depreciation, especially in the early years of ownership. At some future time, income may be correspondingly higher; but in the meantime, the taxpayer has had the interest-free use of the deferred taxes. Also, if taxed in the future, the income may be converted into a long-term capital gain which is taxed at a lower rate.

Because sources of income not identifiable from tax return data are excluded, all four income measures may understate economic income. As a consequence, some individuals with high economic incomes may have been omitted completely from the high income group covered by this report. Moreover, even for the individuals included, the income of some will be understated and taxes as a percentage of income (that is, the effective tax rate) will be overstated.

Investment Expenses

In determining economic income, it generally would be appropriate to deduct all expenses incurred in the production of income, including those related to any income-producing investments. Since economic income would include all investment income, it would be proper to deduct all investment expenses without limit. Investment expenses in excess of income would then represent a net economic loss, roughly akin to a net operating loss from a trade or business. However, such a liberal deduction from investment-related expenses is not necessarily correct when all income items are not included currently.

If all income is not included currently, the full deduction for investment expenses might represent a mismatching of receipts and expenses and might result in understating income. For example, if a taxpayer borrows funds to purchase securities, his or her net income would be understated if the taxpayer deducts all of his or her interest payments on the loan but does not include as income any accrued gains on the securities. A similar mismatching of income and expenses could occur if investment expenses that should properly be capitalized are deducted when they are paid. In these instances, a more accurate measure of income might be obtained by postponing the deduction of the expense until such time as the income is included on the tax return.

Additional problems are created when a person with a loan has both income-producing assets, such as securities, and non-income-producing assets, such as a vacation home or yacht. It is not possible to

determine what portion of the interest expense should be attributed to the income-producing assets and, therefore, ought to be deductible in measuring income.

As a result of these problems, it has been necessary to set arbitrary limits on the amount of investment expenses which are deductible in calculating a broader measure of income.

Investment expenses which have not been deducted in determining AGI appear on a Federal individual income tax return in two places. Investment interest appears as part of the itemized deduction for interest; other investment expenses such as management fees are included in the miscellaneous category of itemized deductions. For purposes of determining expenses which should be deductible in calculating an approximation to economic income, investment expenses have been defined as the entire interest deduction other than interest paid on a home mortgage. Other investment expenses could not be determined since they could not be separated from the remainder of "Miscellaneous Deductions." Hence, they have not been used in the adjustment for investment expenses.

To the extent that interest expenses do not exceed investment income, they are a deduction in the computation of broadly-measured income. One consequence of this definition is that investment expenses can never turn a profitable investment into a losing investment. Generally, allowing investment expenses to offset all of investment income is generous and tends to understate broadly-measured income. On the other hand, limiting investment expenses to investment income may overstate income by disallowing genuine investment losses. This arbitrary procedure has been selected because, with the omission of accrued capital gains from income, allowing all investment expenses to be deducted would represent a mismatching of income and expenses.

The amount of investment income against which investment interest can be offset depends on the amount of investment income included in the income measure under consideration. Investment income consists of interest, dividends, and net capital gains (or losses). However, if only a portion of capital gains are included in the income concept, as is the case with AGI, then only that portion is considered to be investment income. A similar adjustment is also made for the dividend exclusion of up to \$100 per taxpayer.

Expanded Income

The Congress has asked for high income data to be tabulated on the basis of a measure closely approximating economic income but using only data available on tax returns. This measure is called "expanded income."

Expanded income is defined as adjusted gross income plus items of tax preferences income excluded from AGI less investment expenses to the extent that they do not exceed investment income.⁴ Tax preferences that are included are the \$100 per taxpayer exclusion for qualifying dividends, the excluded portion of net long-term capital gains, and, where the taxpayer has filed a minimum tax form with his tax return, all other preferences subject to the minimum tax.⁵ For individuals, the only preference income items of

³ The omission of social security benefits and certain other items is relatively unimportant for high income taxpayers.

⁴ For the sake of brevity, "investment interest to the extent that it does not exceed investment" income is called "investment interest." "Investment interest in excess of investment income" is called "excess investment interest."

⁵ See footnote 2.

significance other than the excluded portion of capital gains are the excess of accelerated depreciation over straight-line depreciation on real property and on personal property subject to a lease, the excess of percentage depletion over the cost of the property, and deductions for intangible drilling costs in excess of the amount deductible if these costs had been amortized. Because expanded income is based on tax return data, it excludes items such as interest on tax-exempt State and local bonds, accrued but unrealized capital gains, straight-line depreciation on real estate in excess of economic depreciation, and most employee fringe benefits.

Four Income Measures

The Congress has mandated that high income tax return data be selected and classified on the basis of four definitions of income. Expanded income and AGI have already been discussed. Each of the two other measures embodies only one of the two major conceptual differences between expanded income and AGI. "Adjusted gross income plus preferences" is AGI plus the amount of tax preference income. "Adjusted gross income less investment interest" is AGI less the amount of investment interest to the extent that it does not exceed investment income.

When ranked according to size of income, AGI plus preferences is largest, AGI less investment interest is smallest, and AGI and expanded income fall in the middle. For any given taxpayer, AGI can be larger or smaller than expanded income depending on whether preferences are larger or smaller than investment interest.

The four income concepts are related in the following manner:⁶

Expanded Income

$$= \text{Adjusted Gross Income} + \text{Preferences} - \text{Investment Interest}$$

Adjusted Gross Income

$$= \text{Expanded Income} - \text{Preferences} + \text{Investment Interest}$$

Adjusted Gross Income plus Preferences

$$= \text{Adjusted Gross Income} + \text{Preferences}$$

$$\text{or} = \text{Expanded Income} + \text{Investment Interest}$$

Adjusted Gross Income minus Investment Interest

$$= \text{Adjusted Gross Income} - \text{Investment Interest}$$

$$\text{or} = \text{Expanded Income} - \text{Preferences}$$

Expanded income is the measure which most closely approximates economic income.

Foreign Tax Credits

United States income taxes are based on global (worldwide) income. Thus, U.S. citizens and residents generally must include income on their U.S. income tax returns regardless of whether it is obtained in the United States or in a foreign country. However, when a taxpayer has foreign-source income, the U.S. income tax computed on global income

may often be reduced on a dollar-for-dollar basis by the amount of foreign income taxes which have been paid on that foreign income. These offsets for foreign income taxes are called "Foreign Tax Credits."⁷

Statistics of Income (SOI) data (which are collected as a by-product of tax administration) include global income as reported on U.S. income tax returns, but SOI data usually only include U.S. income taxes after deducting Foreign Tax Credits. Where taxpayers have income from foreign sources, this procedure understates their tax liabilities and their effective tax rates. If all incomes are reported on U.S. tax returns, a more accurate measure of their tax burden is obtained if all income taxes—U.S. as well as foreign—are also included. Analysis of high income tax returns has indicated that a substantial portion of the so-called high income nontaxables had a large share of their income from non-U.S. sources and had paid substantial amounts of foreign income taxes on that income. Thus, it does not seem appropriate to classify these individuals as nontaxable or to classify their foreign tax credits as special tax benefits.

In order to give a more realistic picture of the taxation of individuals with foreign-source income, this section includes six tables (Tables 5.7 through 5.12) for which income tax liability has been redefined to consist of the total amount of U.S. income taxes (income taxes after credits plus the minimum tax) plus the amount of Foreign Tax Credits. Because information on foreign tax liabilities is not available on, or tabulated from, U.S. income tax returns, Foreign Tax Credits were selected as a proxy for foreign tax liabilities. Where foreign tax rates exceed U.S. rates and in certain other instances, Foreign Tax Credits will be less than foreign tax liabilities. In such cases, using Foreign Tax Credits as a proxy for foreign taxes understates global income taxes. In cases where Foreign Tax Credits are for taxes paid on income from earlier years, use of Foreign Tax Credits may either overstate or understate global taxes on the current year's income.

Tables 5.1 through 5.6 are based on Foreign Tax Credits as treated on tax returns; that is, as tax credits reducing U.S. income taxes. In those tables, tax liabilities consist solely of U.S. income tax liabilities after deducting any Foreign Tax Credits. Tables 5.7 through 5.12 repeat the contents of the first six tables under the assumption that Foreign Tax Credits represent income tax liabilities. Thus, these tables permit a comparison of global income tax liabilities with global income. For purposes of these tables, income taxes are defined as the amount of U.S. income taxes plus the amount of Foreign Tax Credits.

Comparing Exclusions, Deductions, Tax Credits, and Special Tax Computations

In order to compare the importance of various exclusions, deductions, tax credits, and special tax computations (such as the minimum tax on tax preferences, the maximum tax on personal service income, and income averaging), the different types of items must be put on the same basis. One way of

⁶ The borderline between excess and non-excess investment interest depends on the income items actually included under each income concept. Hence, the investment interest adjustment differs depending on which income definition is used.

⁷ Certain amounts of income earned abroad are excluded from AGI by statute. Any foreign taxes paid on such income are not creditable against U.S. income taxes. The tables in this section do not reflect either the amounts of income or taxpayments so excluded.

doing so is to calculate the size of the deduction which would be necessary to reduce (or increase) income tax by the same amount as a tax credit. This amount is called the "deduction equivalent" of the tax credit, etc.

The deduction equivalent of a tax credit or special tax computation is the difference between the taxable income which, using ordinary tax rate schedules, would yield the actual tax before the provision in question is considered and the actual tax after the provision. For example, the "deduction equivalent of all tax credits" is equal to the difference between "taxable income which would yield tax before credits" and "taxable income which would yield tax after credits."

Under this method of equating the value of deductions, exclusions, credits, and special tax computations, the order in which the various credits and special tax computations are calculated affects the value of their deduction equivalents. Because the tax rate schedules are progressive with successive increments to income taxed at successively higher tax rates, the deduction equivalent of the credit converted last to a deduction equivalent will be larger (for the same amount of a credit) than the item converted first.

The deduction equivalents of tax credits shown in Tables 5.4 and 5.10 were computed by assuming that deductions and exclusions reduced taxes before tax credits. As a result, the deduction equivalent of tax credits is biased upwards.

The total impact of various deductions, exclusions, tax credits, and special tax computations can only be measured if the aggregate value of these items in reducing, or increasing, income taxes is put on a comparable basis. Two often-used measures of the value of deductions and exclusions are (1) the share of income which has been excluded from tax and (2) the share of income which remains subject to tax. The latter measure can also include the impact of tax credits and special tax computations if the deduction equivalent of these items is added to "taxable income" defined in the ordinary manner. Doing so yields what this report calls "Taxable Income which would yield Income Tax Before Credits," "Taxable Income which would yield Income Tax After Credits," and "Taxable Income which would yield Total Income Tax." These measures could be computed directly from taxable income and from the deduction equivalents of the appropriate items. However, these measures were computed by using the tax rate schedules to calculate the amount of taxable income which would have been necessary (when subject to tax under the appropriate, ordinary tax rate schedule) to yield the given amount of tax.

Unaudited Data

Tax return data used in the Statistics of Income program are as they have been reported on tax returns filed with the Internal Revenue Service. Certain,

obvious arithmetic errors have been corrected, but otherwise the data have not been altered. In particular, the data do not reflect any changes which may have been made as a result of audits by IRS. While this is true of data throughout the SOI report, it is of particular relevance for high income tax returns. Because of the greater complexity of these returns, there is a higher probability of error and more scope for disagreement about the proper interpretation of tax laws.

The fact that the data have been drawn from returns which have not been audited is of even greater importance for those high income returns which are nontaxable. Almost any audit changes would make such returns taxable. Even where the tax consequences were minor, such returns would be reclassified from nontaxable to taxable, thereby changing the counts of nontaxable returns.

Numbers of High Income Tax Returns

In 1980, the number of tax returns with incomes of \$200,000 or more ranged from 109,253 to 158,836 depending on income concept. These numbers represent from twelve one-hundredths of one-percent (0.12 percent) to seventeen one-hundredths of one-percent (0.17 percent) of all tax returns filed. Although the total number of tax returns filed increased by only one percent between 1979 and 1980, the number of high income returns increased by 23 percent to 25 percent.

Of all high income returns, only 120 to 242 were nontaxable, even if only income taxes paid to the United States are included. Even though nontaxable high income returns represent only a very small proportion (0.11 percent to 0.15 percent) of all high income returns, both their total number and their proportion increased substantially between 1979 and 1980. As measured by expanded income, high income, nontaxable returns increased by 74 percent from 114 returns (0.09 percent of the total) in 1979 to 198 returns (0.13 percent of the total) in 1980. As measured by AGI, nontaxable returns increased by 104 percent from 70 returns (0.07 percent of the total) in 1979 to 143 returns (0.12 percent of the total) in 1980.

If nontaxability is measured by worldwide income tax liabilities, only 36 to 154 returns were not subject to tax. Thus, treating Foreign Tax Credits as if they represent tax payments reduces the number of nontaxable high income tax returns by between 36 percent and 70 percent. However, between 1979 and 1980 the number of such returns almost doubled, rising from 64 to 114 under expanded income and from 28 to 56 under AGI.

Using expanded income, there were 149,826 high income returns. One-hundred and ninety-eight returns, or 0.13 percent, showed no U.S. income tax liability, but only 114 returns, or 0.08 percent, showed no worldwide income tax liability.

Table 5.1—Returns With and Without Total Income Tax: Number of Returns Classified by Size of Income Under Alternative Concepts

[All figures are estimates based on sample]

| Size of income under alternative concepts | Size of adjusted gross income | | | | |
|--|-------------------------------|----------------|--------------------------|---------------------------|-------------------|
| | Total | Under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$200,000 | \$200,000 or more |
| | (1) | (2) | (3) | (4) | (5) |
| All Returns | | | | | |
| Total | 93,902,469 | 90,773,278 | 2,568,427 | 443,514 | 117,250 |
| Size of expanded income | | | | | |
| Under \$50,000 | 90,631,603 | 90,561,009 | 70,053 | 427 | 114 |
| \$50,000 under \$100,000 | 2,628,543 | 205,017 | 2,409,053 | 14,313 | 160 |
| \$100,000 under \$200,000 | 492,497 | 6,129 | 86,440 | 396,569 | 3,359 |
| \$200,000 or more | 149,826 | 1,123 | 2,881 | 32,205 | 113,617 |
| Size of adjusted gross income plus excluded tax preferences | | | | | |
| Under \$50,000 | 90,525,379 | 90,525,379 | — | — | — |
| \$50,000 under \$100,000 | 2,705,500 | 240,103 | 2,465,397 | — | — |
| \$100,000 under \$200,000 | 512,754 | 6,627 | 99,766 | 406,361 | — |
| \$200,000 or more | 158,836 | 1,169 | 3,264 | 37,153 | 117,250 |
| Size of adjusted gross income less investment interest | | | | | |
| Under \$50,000 | 90,876,210 | 90,773,278 | 101,496 | 1,239 | 197 |
| \$50,000 under \$100,000 | 2,492,732 | — | 2,466,931 | 25,414 | 387 |
| \$100,000 under \$200,000 | 424,274 | — | — | 416,861 | 7,413 |
| \$200,000 or more | 109,253 | — | — | — | 109,253 |
| Returns With Total Income Tax | | | | | |
| Total | 75,369,745 | 72,256,018 | 2,554,346 | 442,274 | 117,107 |
| Size of expanded income | | | | | |
| Under \$50,000 | 72,114,831 | 72,045,749 | 68,562 | 413 | 107 |
| \$50,000 under \$100,000 | 2,614,291 | 203,449 | 2,396,505 | 14,180 | 157 |
| \$100,000 under \$200,000 | 490,995 | 5,742 | 86,399 | 395,506 | 3,348 |
| \$200,000 or more | 149,628 | 1,078 | 2,880 | 32,175 | 113,495 |
| Size of adjusted gross income plus excluded tax preferences | | | | | |
| Under \$50,000 | 72,011,184 | 72,011,184 | — | — | — |
| \$50,000 under \$100,000 | 2,688,851 | 237,484 | 2,451,367 | — | — |
| \$100,000 under \$200,000 | 511,116 | 6,226 | 99,716 | 405,174 | — |
| \$200,000 or more | 158,594 | 1,124 | 3,263 | 37,100 | 117,107 |
| Size of adjusted gross income less investment interest | | | | | |
| Under \$50,000 | 72,357,290 | 72,256,018 | 99,881 | 1,203 | 188 |
| \$50,000 under \$100,000 | 2,480,120 | — | 2,454,465 | 25,269 | 386 |
| \$100,000 under \$200,000 | 423,202 | — | — | 415,802 | 7,400 |
| \$200,000 or more | 109,133 | — | — | — | 109,133 |
| Returns Without Total Income Tax | | | | | |
| Total | 18,532,724 | 18,517,260 | 14,081 | 1,240 | 143 |
| Size of expanded income | | | | | |
| Under \$50,000 | 18,516,772 | 18,515,260 | 1,491 | *14 | 7 |
| \$50,000 under \$100,000 | 14,252 | 1,568 | 12,548 | 133 | 3 |
| \$100,000 under \$200,000 | 1,502 | 387 | *41 | 1,063 | 11 |
| \$200,000 or more | 198 | 45 | 1 | *30 | 122 |
| Size of adjusted gross income plus excluded tax preferences | | | | | |
| Under \$50,000 | 18,514,195 | 18,514,195 | — | — | — |
| \$50,000 under \$100,000 | 16,649 | 2,619 | 14,030 | — | — |
| \$100,000 under \$200,000 | 1,638 | 401 | *50 | 1,187 | — |
| \$200,000 or more | 242 | 45 | 1 | *53 | 143 |
| Size of adjusted gross income less investment interest | | | | | |
| Under \$50,000 | 18,518,920 | 18,517,260 | 1,615 | *36 | 9 |
| \$50,000 under \$100,000 | 12,612 | — | 12,466 | 145 | 1 |
| \$100,000 under \$200,000 | 1,072 | — | — | 1,059 | 13 |
| \$200,000 or more | 120 | — | — | — | 120 |

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

Table 5.2—Returns With and Without Total Income Tax and With Income \$200,000 or more Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status

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

| Item | Returns with adjusted gross income \$200,000 or more | | | | | | Returns with expanded income \$200,000 or more | | | | | |
|---|--|------------|-------------------------------|------------|----------------------------------|--------|--|------------|-------------------------------|------------|----------------------------------|--------|
| | Total | | Returns with total income tax | | Returns without total income tax | | Total | | Returns with total income tax | | Returns without total income tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Salaries and wages | 93,112 | 18,560,956 | 93,012 | 18,535,696 | 100 | 25,260 | 114,745 | 20,158,099 | 114,607 | 20,130,662 | 138 | 27,437 |
| Business and profession: | | | | | | | | | | | | |
| Net profit | 19,564 | 2,952,431 | 19,547 | 2,942,501 | 17 | 9,930 | 25,506 | 3,252,109 | 25,487 | 3,237,694 | 39 | 14,415 |
| Net loss | 10,825 | 814,796 | 10,813 | 813,538 | 12 | 1,258 | 15,899 | 944,626 | 15,882 | 942,286 | 27 | 2,340 |
| Farm: | | | | | | | | | | | | |
| Net profit | 2,994 | 169,456 | 2,990 | 168,326 | 4 | 1,130 | 4,167 | 194,742 | 4,162 | 193,731 | 5 | 1,011 |
| Net loss | 7,963 | 463,802 | 7,950 | 461,646 | 13 | 2,157 | 10,654 | 640,117 | 10,615 | 634,526 | 39 | 5,591 |
| Partnership: | | | | | | | | | | | | |
| Net profit | 34,917 | 4,012,118 | 34,893 | 4,007,479 | 24 | 4,838 | 42,053 | 4,260,238 | 42,005 | 4,254,329 | 48 | 5,808 |
| Net loss | 39,311 | 2,725,787 | 39,273 | 2,718,192 | 38 | 6,598 | 51,180 | 3,807,851 | 51,131 | 3,792,281 | 49 | 15,370 |
| Small Business Corporation: | | | | | | | | | | | | |
| Net profit | 11,881 | 1,015,869 | 11,876 | 1,015,279 | 5 | 590 | 13,677 | 1,087,304 | 13,661 | 1,086,813 | 16 | 391 |
| Net loss | 8,763 | 421,033 | 8,752 | 419,767 | 11 | 1,266 | 11,155 | 536,231 | 11,113 | 526,508 | 42 | 9,723 |
| Sales of capital assets: | | | | | | | | | | | | |
| Net gain | 74,950 | 8,702,726 | 74,910 | 8,699,012 | 40 | 3,714 | 106,540 | 11,358,188 | 106,434 | 11,335,988 | 106 | 22,200 |
| Net loss | 21,580 | 50,097 | 21,565 | 50,031 | 25 | 66 | 21,994 | 51,242 | 21,974 | 51,191 | 20 | 51 |
| Sales of property <i>other</i> than capital assets: | | | | | | | | | | | | |
| Net gain | 9,110 | 204,100 | 9,089 | 203,121 | 11 | 979 | 12,705 | 271,134 | 12,692 | 269,312 | 13 | 1,822 |
| Net loss | 5,887 | 213,391 | 5,883 | 213,367 | 4 | 4 | 7,321 | 261,394 | 7,303 | 259,608 | 18 | 1,786 |
| Dividends in adjusted gross income | 98,356 | 8,235,313 | 98,268 | 8,227,991 | 88 | 7,322 | 122,992 | 8,738,624 | 122,887 | 8,733,817 | 105 | 4,807 |
| Interest received | 114,417 | 4,228,623 | 114,293 | 4,221,503 | 124 | 7,120 | 146,034 | 4,945,194 | 145,858 | 4,935,217 | 176 | 9,977 |
| Pensions and annuities in adjusted gross income | 11,564 | 213,482 | 11,557 | 212,467 | 7 | 1,015 | 15,573 | 265,900 | 15,564 | 264,755 | 9 | 1,145 |
| Rent: | | | | | | | | | | | | |
| Net income | 31,358 | 998,769 | 31,337 | 997,011 | 21 | 1,758 | 39,288 | 1,123,967 | 39,258 | 1,122,219 | 30 | 1,748 |
| Net loss | 22,701 | 475,254 | 22,645 | 473,827 | 56 | 1,426 | 30,025 | 719,711 | 29,964 | 711,919 | 61 | 7,793 |
| Royalty: | | | | | | | | | | | | |
| Net income | 15,317 | 952,668 | 15,307 | 952,015 | *10 | *653 | 20,267 | 1,148,310 | 20,237 | 1,147,398 | 30 | 912 |
| Net loss | 2,317 | 84,487 | † | 84,455 | † | 32 | 2,949 | 112,516 | 2,946 | 112,483 | 3 | 33 |
| Estate or trust: | | | | | | | | | | | | |
| Net income | 16,729 | 825,076 | 16,724 | 824,811 | 5 | 265 | 19,930 | 892,473 | 19,907 | 892,154 | 23 | 319 |
| Net loss | 1,602 | 47,733 | † | 47,639 | † | 95 | 2,036 | 65,661 | 2,033 | 65,048 | 3 | 613 |
| State income tax refunds | 28,359 | 102,999 | 28,335 | 102,868 | 24 | 131 | 35,486 | 121,224 | 35,446 | 121,090 | 40 | 134 |
| Alimony received | 23,448 | 458,599 | 23,416 | 456,454 | 32 | 2,145 | 29,127 | 526,574 | 29,091 | 524,410 | 36 | 2,164 |
| Other income | 4,235 | 245,033 | 4,231 | 244,013 | 4 | 1,020 | 6,457 | 451,253 | 6,434 | 445,554 | 23 | 5,699 |
| Other loss | 45,060 | 435,593 | 44,983 | 434,090 | 77 | 1,503 | 56,441 | 519,725 | 56,345 | 517,900 | 96 | 1,825 |
| Total statutory adjustments | | | | | | | | | | | | |
| Expanded income | 117,249 | 57,890,843 | 117,107 | 57,845,248 | 142 | 45,595 | 149,826 | 66,820,509 | 149,628 | 66,850,399 | 198 | 70,110 |
| Adjusted gross income plus excluded tax preferences | 117,250 | 59,880,734 | 117,107 | 59,827,818 | 143 | 52,916 | 149,826 | 68,887,426 | 149,628 | 68,814,168 | 198 | 73,258 |
| Adjusted gross income less investment interest | 117,248 | 43,926,998 | 117,107 | 43,882,927 | 141 | 44,070 | 149,826 | 48,324,061 | 149,628 | 48,283,623 | 198 | 40,437 |
| Investment interest per adjusted gross income concept | 89,586 | 1,949,908 | 89,502 | 1,942,749 | 84 | 7,159 | 111,892 | 1,931,818 | 111,785 | 1,928,667 | 107 | 3,131 |
| Investment interest per alternative income concept | 89,586 | 1,949,908 | 89,502 | 1,942,749 | 84 | 7,159 | 111,937 | 1,866,917 | 111,830 | 1,963,769 | 107 | 3,148 |
| Tax preferences excluded from adjusted gross income: | | | | | | | | | | | | |
| Total | 108,508 | 14,003,829 | 108,421 | 14,002,142 | 87 | 1,687 | 141,334 | 18,631,547 | 141,191 | 18,601,858 | 143 | 29,689 |
| Excluded long-term capital gains | 70,806 | 11,870,366 | 70,775 | 11,868,713 | 31 | 1,654 | 102,387 | 15,640,633 | 102,267 | 15,611,068 | 100 | 29,586 |
| Dividend exclusion | 99,571 | 16,267 | 99,491 | 16,256 | 80 | 12 | 124,874 | 20,228 | 124,794 | 20,217 | 80 | 12 |
| All other | 25,683 | 2,118,501 | 25,679 | 2,118,479 | 4 | 22 | 36,813 | 2,973,959 | 36,806 | 2,973,847 | 7 | 112 |
| Adjusted gross income | 117,250 | 45,876,905 | 117,107 | 45,825,677 | 143 | 51,229 | 149,826 | 50,255,879 | 149,628 | 50,212,310 | 198 | 43,569 |

Footnote(s) at end of table.

Table 5.2—Returns With and Without Total Income Tax and With Income \$200,000 or more Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued

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

| Item | Returns with adjusted gross income less investment interest \$200,000 or more | | | | | | Returns with adjusted gross income plus excluded tax preferences \$200,000 or more | | | | | |
|---|---|------------|-------------------------------|------------|----------------------------------|--------|--|------------|-------------------------------|------------|----------------------------------|--------|
| | Total | | Returns with total income tax | | Returns without total income tax | | Total | | Returns with total income tax | | Returns without total income tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| Salaries and wages | 86,461 | 17,681,838 | 86,373 | 17,659,367 | 88 | 22,471 | 122,296 | 21,017,480 | 122,125 | 20,987,206 | 171 | 30,274 |
| Business and profession: | | | | | | | | | | | | |
| Net profit | 18,183 | 2,858,779 | 18,170 | 2,849,029 | 13 | 9,751 | 26,872 | 3,323,724 | 26,807 | 3,308,763 | 65 | 14,961 |
| Net loss | 9,668 | 550,188 | 9,661 | 549,574 | 7 | 614 | 16,869 | 985,380 | 16,837 | 982,395 | 32 | 2,985 |
| Farm: | | | | | | | | | | | | |
| Net profit | 2,794 | 164,238 | 2,791 | 163,277 | 3 | 861 | 4,301 | 196,524 | 4,295 | 195,343 | 6 | 1,180 |
| Net loss | 7,173 | 416,117 | 7,162 | 414,144 | 11 | 1,973 | 11,324 | 669,737 | 11,283 | 663,962 | 41 | 5,775 |
| Partnership: | | | | | | | | | | | | |
| Net profit | 32,642 | 3,882,012 | 32,619 | 3,877,376 | 23 | 4,636 | 45,067 | 4,406,201 | 45,018 | 4,400,291 | 49 | 5,911 |
| Net loss | 35,556 | 2,417,538 | 35,529 | 2,414,948 | 27 | 2,590 | 54,753 | 4,014,378 | 54,670 | 3,993,101 | 83 | 21,277 |
| Small Business Corporation: | | | | | | | | | | | | |
| Net profit | 11,177 | 977,124 | 11,174 | 976,936 | 3 | 188 | 14,369 | 1,122,597 | 14,329 | 1,121,670 | 40 | 927 |
| Net loss | 7,662 | 359,383 | 7,657 | 358,940 | 5 | 443 | 12,324 | 596,429 | 12,277 | 585,978 | 47 | 10,451 |
| Sales of capital assets: | | | | | | | | | | | | |
| Net gain | 68,800 | 8,255,922 | 68,772 | 8,255,039 | 28 | 883 | 113,701 | 11,637,882 | 113,562 | 11,608,522 | 139 | 29,360 |
| Net loss | 20,699 | 48,005 | 20,679 | 47,954 | 20 | 51 | 22,916 | 53,353 | 22,891 | 53,287 | 25 | 66 |
| Sales of property other than capital assets: | | | | | | | | | | | | |
| Net gain | 8,152 | 185,977 | 8,148 | 185,579 | 4 | 398 | 13,729 | 286,631 | 13,710 | 284,228 | 19 | 2,403 |
| Net loss | 5,199 | 176,864 | 5,196 | 176,862 | 3 | 2 | 7,945 | 296,366 | 7,904 | 294,548 | 41 | 1,818 |
| Dividends in adjusted gross income | 91,474 | 7,809,638 | 91,405 | 7,806,108 | 69 | 3,530 | 130,443 | 9,076,558 | 130,297 | 9,068,136 | 148 | 8,423 |
| Interest received | 106,612 | 3,907,185 | 106,511 | 3,902,516 | 101 | 4,669 | 154,801 | 5,240,120 | 154,581 | 5,226,768 | 220 | 13,352 |
| Pensions and annuities in adjusted gross income | 10,921 | 199,910 | 10,915 | 198,967 | 6 | 943 | 16,185 | 274,814 | 16,174 | 273,552 | 11 | 1,262 |
| Rent: | | | | | | | | | | | | |
| Net income | 29,293 | 953,897 | 29,277 | 952,189 | 16 | 1,709 | 41,621 | 1,173,489 | 41,585 | 1,171,691 | 36 | 1,799 |
| Net loss | 20,628 | 420,401 | 20,581 | 419,514 | 47 | 886 | 32,440 | 763,488 | 32,349 | 754,357 | 91 | 9,131 |
| Royalty: | | | | | | | | | | | | |
| Net income | 14,245 | 911,856 | 14,238 | 911,218 | 7 | 637 | 21,278 | 1,160,690 | 21,224 | 1,159,669 | 54 | 1,021 |
| Net loss | 2,149 | 73,079 | 2,148 | 73,070 | 1 | 9 | 3,035 | 115,133 | 3,031 | 115,077 | 4 | 56 |
| Estate or trust: | | | | | | | | | | | | |
| Net income | 15,807 | 802,921 | 15,804 | 802,658 | 3 | 262 | 20,895 | 911,660 | 20,871 | 911,342 | 24 | 319 |
| Net loss | 1,393 | 43,969 | 1,392 | 43,874 | 1 | 95 | 2,160 | 66,309 | 2,157 | 65,696 | 3 | 613 |
| State income tax refunds | 26,091 | 95,241 | 26,077 | 95,200 | 14 | 41 | 37,972 | 129,194 | 37,924 | 128,999 | 48 | 195 |
| Alimony received | 262 | 19,388 | 262 | 19,388 | — | — | 390 | 20,995 | 390 | 20,995 | — | — |
| Other income | 21,364 | 426,260 | 21,336 | 424,272 | 28 | 1,987 | 30,986 | 543,869 | 30,946 | 541,547 | 40 | 2,322 |
| Other loss | 3,895 | 222,390 | 3,891 | 221,370 | 4 | 1,020 | 6,750 | 465,722 | 6,727 | 460,022 | 23 | 5,699 |
| Total statutory adjustments | 41,985 | 406,866 | 41,915 | 405,517 | 70 | 1,349 | 59,793 | 546,235 | 59,668 | 544,293 | 125 | 1,942 |
| Expanded income | 109,253 | 55,932,046 | 109,133 | 55,886,916 | 120 | 43,130 | 158,835 | 68,500,880 | 158,594 | 68,424,737 | 241 | 76,143 |
| Adjusted gross income plus excluded tax preferences | 109,253 | 57,388,949 | 109,133 | 57,343,792 | 120 | 45,156 | 158,836 | 70,944,683 | 158,594 | 70,857,290 | 242 | 87,393 |
| Adjusted gross income less investment interest | 109,253 | 42,571,605 | 109,133 | 42,529,579 | 120 | 42,026 | 158,834 | 49,553,143 | 158,594 | 49,510,338 | 240 | 42,807 |
| Investment interest per adjusted gross income concept | 81,589 | 1,426,348 | 81,528 | 1,424,339 | 61 | 2,010 | 120,902 | 2,398,039 | 120,751 | 2,386,951 | 151 | 11,088 |
| Investment interest per alternative income concept | 81,634 | 1,456,903 | 81,573 | 1,454,877 | 61 | 2,026 | 120,902 | 2,398,039 | 120,751 | 2,386,951 | 151 | 11,088 |
| Tax preferences excluded from adjusted gross income: | | | | | | | | | | | | |
| Total | 100,761 | 13,390,995 | 100,696 | 13,389,874 | 65 | 1,120 | 150,094 | 18,993,502 | 149,908 | 18,960,003 | 186 | 33,498 |
| Excluded long-term capital gains | 64,996 | 11,392,478 | 64,974 | 11,391,389 | 22 | 1,089 | 109,143 | 15,927,061 | 109,013 | 15,893,870 | 130 | 33,181 |
| Dividend exclusion | 92,655 | 15,106 | 92,595 | 15,098 | 60 | 9 | 132,371 | 21,479 | 132,249 | 21,462 | 122 | 17 |
| All other | 23,500 | 1,984,716 | 23,496 | 1,984,694 | 4 | 22 | 38,938 | 3,048,235 | 38,909 | 3,047,944 | 29 | 291 |
| Adjusted gross income | 109,253 | 43,997,954 | 109,133 | 43,953,918 | 120 | 44,036 | 158,836 | 51,951,182 | 158,594 | 51,897,287 | 242 | 53,895 |

Footnote(s) at end of table.

Table 5.2—Returns With and Without Total Income Tax and With Income \$200,000 or more Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued

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

| Item | Returns with adjusted gross income \$200,000 or more | | | | | | Returns with expanded income \$200,000 or more | | | | | | |
|---|--|------------|-------------------------------|------------|----------------------------------|--------|--|------------|-------------------------------|------------|----------------------------------|--------|---|
| | Total | | Returns with total income tax | | Returns without total income tax | | Total | | Returns with total income tax | | Returns without total income tax | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | |
| Exemption amount | 117,250 | 410,526 | 117,107 | 410,043 | 143 | 484 | 149,826 | 519,061 | 149,828 | 518,378 | 198 | 683 | |
| Itemized deductions: | | | | | | | | | | | | | |
| Total per adjusted gross income concept | 115,225 | 9,678,044 | 115,121 | 9,648,255 | 104 | 27,790 | 145,381 | 10,380,972 | 145,252 | 10,353,156 | 129 | 27,816 | |
| Total per alternative income concept | 115,225 | 9,678,044 | 115,121 | 9,648,255 | 104 | 27,790 | 145,381 | 8,414,055 | 145,252 | 8,389,387 | 129 | 24,668 | |
| Contributions deduction | 112,293 | 2,783,710 | 112,204 | 2,781,637 | 89 | 2,072 | 141,142 | 2,992,179 | 141,025 | 2,990,157 | 117 | 2,022 | |
| Interest paid deduction: | | | | | | | | | | | | | |
| Total per adjusted gross income concept | 98,385 | 2,716,245 | 98,291 | 2,705,978 | 94 | 10,268 | 122,789 | 2,768,851 | 122,871 | 2,762,643 | 118 | 6,208 | |
| Total per alternative income concept | 98,385 | 2,716,245 | 98,291 | 2,705,978 | 94 | 10,268 | 81,788 | 801,934 | 81,694 | 798,873 | 94 | 3,061 | |
| Home mortgage interest | 63,668 | 491,347 | 63,613 | 490,495 | 55 | 852 | 79,405 | 576,093 | 79,321 | 574,800 | 84 | 1,293 | |
| Investment interest exceeding investment income per adjusted gross income concept | 15,178 | 272,100 | 15,140 | 269,850 | 38 | 2,250 | 15,315 | 258,009 | 15,289 | 256,229 | 26 | 1,779 | |
| Investment interest exceeding investment income per alternative income concept | 15,178 | 272,100 | 15,140 | 269,850 | 38 | 2,250 | 13,808 | 223,081 | 13,783 | 221,318 | 25 | 1,763 | |
| Medical and dental expense deduction | 57,321 | 99,509 | 57,265 | 99,298 | 56 | 211 | 75,571 | 125,200 | 75,500 | 124,812 | 71 | 388 | |
| Net casualty or theft loss deduction | 15,397 | 84,313 | 15,374 | 77,168 | 23 | 7,145 | 18,290 | 95,682 | 18,253 | 83,909 | 37 | 11,773 | |
| Taxes paid deduction | 114,990 | 3,247,253 | 114,898 | 3,242,647 | 92 | 4,606 | 145,019 | 3,572,705 | 144,902 | 3,568,281 | 117 | 4,424 | |
| Miscellaneous deductions | 96,556 | 745,014 | 96,472 | 741,526 | 84 | 3,488 | 120,711 | 826,356 | 120,609 | 823,355 | 102 | 3,000 | |
| Excess itemized deductions | 115,194 | 9,299,311 | 115,092 | 9,271,840 | 102 | 27,470 | 145,350 | 9,907,052 | 145,223 | 9,879,645 | 127 | 27,407 | |
| Zero bracket amount (statutory) | 117,250 | 383,351 | 117,107 | 382,901 | 143 | 450 | 149,826 | 488,162 | 149,828 | 487,524 | 198 | 638 | |
| Excess of exemptions and deductions over adjusted gross income | 464 | 86,666 | 422 | 79,080 | 42 | 7,586 | 1,449 | 217,584 | 1,358 | 202,144 | 91 | 15,441 | |
| Taxable income: | | | | | | | | | | | | | |
| As computed under current law | 116,861 | 36,252,407 | 116,757 | 36,221,656 | 104 | 30,750 | 148,503 | 40,042,956 | 148,393 | 40,012,314 | 110 | 30,642 | |
| As computed under prior law | 116,785 | 35,870,442 | 116,684 | 35,840,025 | 101 | 30,417 | 148,377 | 39,559,247 | 148,270 | 39,528,960 | 107 | 30,287 | |
| Tax at normal rates | 116,785 | 21,728,377 | 116,684 | 21,709,903 | 101 | 18,474 | 148,377 | 23,524,958 | 148,270 | 23,508,634 | 107 | 18,325 | |
| Tax savings | 96,088 | 2,052,494 | 96,006 | 2,049,363 | 82 | 3,131 | 118,584 | 2,181,003 | 118,506 | 2,177,931 | 78 | 3,072 | |
| Income tax before credits | 116,785 | 19,704,447 | 116,684 | 19,689,095 | 101 | 15,352 | 148,395 | 21,386,443 | 148,288 | 21,371,181 | 107 | 15,262 | |
| Tax credits: | | | | | | | | | | | | | |
| Total | 94,682 | 701,027 | 94,581 | 685,675 | 101 | 15,352 | 117,435 | 809,329 | 117,328 | 794,067 | 107 | 15,262 | |
| Foreign tax credit | 17,036 | 233,925 | 16,949 | 219,405 | 87 | 14,521 | 20,616 | 260,125 | 20,532 | 245,796 | 84 | 14,329 | |
| Investment credit | 63,627 | 439,000 | 63,609 | 438,444 | 18 | 556 | 81,006 | 514,377 | 80,980 | 513,719 | 26 | 658 | |
| Jobs credit | 3,871 | 17,762 | 3,871 | 17,762 | — | — | 4,441 | 22,065 | 4,441 | 22,065 | — | — | |
| Minimum tax reported on Form 1040 | 8,385 | 137,449 | 8,385 | 137,449 | — | — | — | 16,767 | 16,767 | 232,697 | — | — | |
| Alternative minimum tax reported on Form 1040 | 7,677 | 325,027 | 7,677 | 325,027 | — | — | — | 576,924 | 18,312 | 578,924 | — | — | |
| Total income tax: | | | | | | | | | | | | | |
| Taxes paid to the U.S. | 117,107 | 19,465,896 | 117,107 | 19,465,896 | — | — | — | 149,628 | 21,388,736 | 149,628 | 21,388,736 | — | — |
| Foreign taxes paid | — | — | — | — | — | — | — | — | — | — | — | — | |
| Taxable income which would yield: | | | | | | | | | | | | | |
| Income tax before credits | 116,785 | 32,962,313 | 116,684 | 32,936,396 | 101 | 25,917 | 148,395 | 36,469,630 | 148,288 | 36,443,748 | 107 | 25,882 | |
| Income tax after credits | 116,380 | 31,905,614 | 116,380 | 31,905,614 | — | — | — | 147,077 | 35,208,521 | 147,077 | 35,208,521 | — | — |
| Total income tax | 117,107 | 32,613,483 | 117,107 | 32,613,483 | — | — | — | 149,628 | 36,549,616 | 149,628 | 36,549,616 | — | — |

Footnote(s) at end of table.

Table 5.2—Returns With and Without Total Income Tax and With Income \$200,000 or more Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued

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

| Item | Returns with adjusted gross income less investment interest \$200,000 or more | | | | | | Returns with adjusted gross income plus excluded tax preferences \$200,000 or more | | | | | |
|---|---|------------|-------------------------------|------------|----------------------------------|--------|--|------------|-------------------------------|------------|----------------------------------|--------|
| | Total | | Returns with total income tax | | Returns without total income tax | | Total | | Returns with total income tax | | Returns without total income tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| Exemption amount | 109,253 | 381,855 | 109,133 | 381,447 | 120 | 408 | 158,836 | 551,204 | 158,594 | 550,358 | 242 | 846 |
| Itemized deductions: | | | | | | | | | | | | |
| Total per adjusted gross income concept | 107,228 | 8,764,762 | 107,147 | 8,745,224 | 81 | 19,538 | 154,391 | 11,163,620 | 154,218 | 11,124,522 | 173 | 39,098 |
| Total per alternative income concept | 107,228 | 8,764,762 | 107,147 | 8,745,224 | 81 | 19,538 | 154,391 | 11,163,620 | 154,218 | 11,124,522 | 173 | 39,098 |
| Contributions deduction | 104,621 | 2,691,619 | 104,552 | 2,689,927 | 69 | 1,693 | 149,926 | 3,070,300 | 149,768 | 3,067,959 | 158 | 2,341 |
| Interest paid deduction: | | | | | | | | | | | | |
| Total per adjusted gross income concept | 90,388 | 2,117,379 | 90,317 | 2,113,128 | 71 | 4,250 | 131,799 | 3,318,615 | 131,637 | 3,303,283 | 162 | 15,332 |
| Total per alternative income concept | 90,388 | 2,117,379 | 90,317 | 2,113,128 | 71 | 4,250 | 131,799 | 3,318,615 | 131,637 | 3,303,283 | 162 | 15,332 |
| Home mortgage interest | 58,368 | 449,111 | 58,329 | 448,654 | 39 | 457 | 85,478 | 623,916 | 85,358 | 621,929 | 120 | 1,986 |
| Investment interest exceeding investment income per adjusted gross income concept | 13,700 | 239,221 | 13,674 | 237,441 | 26 | 1,779 | 17,152 | 293,383 | 17,114 | 291,133 | 38 | 2,250 |
| Investment interest exceeding investment income per alternative income concept | 109,253 | 1,678,474 | 109,133 | 1,674,197 | 120 | 4,277 | 17,152 | 293,383 | 17,114 | 291,133 | 38 | 2,250 |
| Medical and dental expense deduction | 53,505 | 86,003 | 53,459 | 85,793 | 46 | 210 | 79,459 | 129,683 | 79,379 | 129,293 | 80 | 389 |
| Net casualty or theft loss deduction | 14,322 | 81,038 | 14,304 | 74,176 | 18 | 8,862 | 19,371 | 88,462 | 19,330 | 88,408 | 41 | 12,058 |
| Taxes paid deduction | 107,020 | 3,120,486 | 106,851 | 3,118,885 | 69 | 3,622 | 154,002 | 3,681,726 | 153,841 | 3,676,330 | 161 | 5,396 |
| Miscellaneous deductions | 89,739 | 858,237 | 89,674 | 855,335 | 65 | 2,902 | 128,502 | 864,835 | 128,382 | 861,251 | 120 | 3,583 |
| Excess itemized deductions | 107,197 | 8,414,476 | 107,118 | 8,395,167 | 79 | 19,288 | 154,360 | 10,660,061 | 154,189 | 10,621,515 | 171 | 38,546 |
| Zero bracket amount (statutory) | 109,253 | 356,904 | 109,133 | 356,524 | 120 | 381 | 158,836 | 517,801 | 158,594 | 517,020 | 242 | 781 |
| Excess of exemptions and deductions over adjusted gross income | 192 | 16,723 | 166 | 10,875 | 26 | 5,848 | 1,884 | 251,664 | 1,756 | 234,377 | 128 | 17,267 |
| Taxable income: | | | | | | | | | | | | |
| As computed under current law | 109,105 | 35,217,866 | 109,008 | 35,187,740 | 97 | 30,125 | 157,099 | 40,985,807 | 156,982 | 40,954,415 | 117 | 31,392 |
| As computed under prior law | 109,061 | 34,861,501 | 108,967 | 34,831,688 | 94 | 29,814 | 156,951 | 40,473,839 | 156,837 | 40,442,824 | 114 | 31,015 |
| Tax at normal rates | 109,061 | 21,225,303 | 108,967 | 21,207,122 | 94 | 18,181 | 156,951 | 23,959,324 | 156,837 | 23,940,644 | 114 | 18,680 |
| Tax savings | 90,740 | 2,018,991 | 90,662 | 2,015,919 | 78 | 3,072 | 124,131 | 2,210,465 | 124,048 | 2,207,348 | 83 | 3,138 |
| Income tax before credits | 109,061 | 19,232,553 | 108,967 | 19,217,435 | 94 | 15,118 | 156,970 | 21,791,425 | 156,856 | 21,775,873 | 114 | 15,551 |
| Tax credits: | | | | | | | | | | | | |
| Total | 88,246 | 672,310 | 88,152 | 657,192 | 94 | 15,118 | 124,108 | 827,010 | 123,994 | 811,458 | 114 | 15,551 |
| Foreign tax credit | 16,213 | 230,575 | 16,129 | 216,246 | 84 | 14,329 | 21,116 | 261,481 | 21,028 | 246,904 | 88 | 14,577 |
| Investment credit | 58,847 | 415,570 | 58,834 | 415,055 | 13 | 515 | 86,009 | 529,582 | 85,979 | 528,883 | 30 | 699 |
| Jobs credit | 3,591 | 16,415 | 3,591 | 16,415 | — | — | — | 4,644 | 22,492 | 4,644 | — | — |
| Minimum tax reported on Form 1040 | 6,979 | 123,724 | 6,979 | 123,724 | — | — | — | 18,238 | 239,016 | 18,238 | — | — |
| Alternative minimum tax reported on Form 1040 | 5,955 | 266,759 | 5,955 | 266,759 | — | — | — | 20,054 | 608,815 | 20,054 | — | — |
| Total income tax: | | | | | | | | | | | | |
| Taxes paid to the U.S. | 109,133 | 18,950,725 | 109,133 | 18,950,725 | — | — | — | 158,594 | 21,812,247 | 158,594 | — | — |
| Foreign taxes paid | — | — | — | — | — | — | — | — | — | — | — | — |
| Taxable income which would yield: | | | | | | | | | | | | |
| Income tax before credits | 109,061 | 32,001,255 | 108,967 | 31,975,846 | 94 | 25,409 | 156,970 | 37,337,727 | 156,856 | 37,311,223 | 114 | 26,505 |
| Income tax after credits | 108,840 | 30,996,652 | 108,840 | 30,996,652 | — | — | — | 155,539 | 36,042,795 | 155,539 | — | — |
| Total income tax | 109,133 | 31,576,041 | 109,133 | 31,576,041 | — | — | — | 158,594 | 37,466,985 | 158,594 | — | — |

*Estimate should be used with caution because of the small number of sample returns on which it is based.
 †Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.
 NOTE: Detail may not add total because of rounding.

Table 5.3—Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect

[All figures are estimates based on samples]

| Item with second largest tax effect | Item with the largest tax effect | | | | | | | | | |
|---|----------------------------------|------------------|-------------------------|------------------|----------------------|------------------|-------------------------|------------------|--------------------------------------|------------------|
| | Total | | Interest paid deduction | | Taxes paid deduction | | Contributions deduction | | Medical and dental expense deduction | |
| | Number of returns | Percent of total | Number of returns | Percent of total | Number of returns | Percent of total | Number of returns | Percent of total | Number of returns | Percent of total |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Returns With Total Income Tax | | | | | | | | | | |
| Returns with adjusted gross income \$200,000 or more | | | | | | | | | | |
| Total | 117,107 | 100.0 | 28,528 | 24.3 | 54,859 | 46.8 | 20,541 | 17.5 | 1,079 | 0.9 |
| Interest paid deduction | 29,643 | 25.3 | — | — | 21,876 | 39.8 | 4,481 | 21.8 | 81 | 7.5 |
| Taxes paid deduction | 35,602 | 30.4 | 17,880 | 62.6 | — | — | 12,583 | 61.2 | 558 | 51.7 |
| Contributions deduction | 28,522 | 24.3 | 5,051 | 17.7 | 21,382 | 38.9 | — | — | 276 | 25.5 |
| Medical and dental expense deduction | 992 | 0.8 | 139 | 0.4 | 558 | 1.0 | 191 | 0.9 | — | — |
| Net casualty or theft loss deduction | 900 | 0.7 | 229 | 0.8 | 512 | 0.9 | 100 | 0.4 | *19 | *1.7 |
| Miscellaneous deductions | 10,811 | 9.2 | 2,119 | 7.4 | 6,309 | 11.5 | 1,794 | 8.7 | 117 | 10.8 |
| Foreign tax credit | 943 | 0.8 | 283 | 0.9 | 416 | 0.7 | 133 | 0.6 | — | — |
| Investment credit | 7,297 | 6.2 | 2,164 | 7.5 | 3,598 | 6.5 | 1,226 | 5.9 | *28 | *2.5 |
| Jobs credit | 708 | 0.6 | 136 | 0.4 | 182 | 0.3 | 32 | 0.1 | — | — |
| No second largest item | 1,689 | 1.4 | 527 | 1.8 | *26 | *0.1 | 1 | () | — | — |
| Returns with expanded income \$200,000 or more | | | | | | | | | | |
| Total | 149,628 | 100.0 | 40,916 | 27.3 | 45,002 | 30.0 | 34,895 | 23.3 | 1,213 | 0.8 |
| Interest paid deduction | 25,795 | 17.2 | — | — | 8,392 | 18.6 | 11,439 | 32.7 | 134 | 11.0 |
| Taxes paid deduction | 21,635 | 14.4 | 7,156 | 17.4 | — | — | 6,309 | 18.0 | 350 | 28.8 |
| Contributions deduction | 43,537 | 29.1 | 17,603 | 43.0 | 15,999 | 35.5 | — | — | 386 | 31.8 |
| Medical and dental expense deduction | 4,353 | 2.9 | 464 | 1.1 | 1,310 | 2.9 | 1,941 | 5.5 | — | — |
| Net casualty or theft loss deduction | 1,884 | 1.2 | 494 | 1.2 | 648 | 1.4 | 507 | 1.4 | 3 | 0.2 |
| Miscellaneous deductions | 29,282 | 19.5 | 6,796 | 16.6 | 11,803 | 26.2 | 9,324 | 26.7 | 248 | 20.4 |
| Foreign tax credit | 1,661 | 1.1 | 309 | 0.7 | 543 | 1.2 | 452 | 1.3 | 1 | () |
| Investment credit | 13,519 | 9.0 | 3,508 | 8.5 | 5,356 | 11.9 | 3,647 | 10.4 | 61 | 5.0 |
| Jobs credit | 2,439 | 1.6 | 611 | 1.4 | 696 | 1.5 | 879 | 2.5 | — | — |
| No second largest item | 5,523 | 3.6 | 3,975 | 9.7 | 255 | 0.5 | 397 | 1.1 | *30 | *2.4 |
| Returns with adjusted gross income plus excluded tax preferences \$200,000 or more | | | | | | | | | | |
| Total | 158,594 | 100.0 | 43,631 | 27.5 | 69,136 | 43.5 | 26,088 | 16.4 | 1,877 | 1.1 |
| Interest paid deduction | 38,481 | 24.2 | — | — | 27,422 | 39.6 | 6,025 | 23.0 | 116 | 6.1 |
| Taxes paid deduction | 49,594 | 31.2 | 26,325 | 60.3 | — | — | 15,543 | 59.5 | 1,080 | 57.5 |
| Contributions deduction | 36,101 | 22.7 | 7,017 | 16.0 | 26,250 | 37.9 | — | — | 364 | 19.3 |
| Medical and dental expense deduction | 1,321 | 0.8 | 291 | 0.6 | 667 | 0.9 | 230 | 0.8 | — | — |
| Net casualty or theft loss deduction | 1,131 | 0.7 | 322 | 0.7 | 607 | 0.8 | 120 | 0.4 | *41 | *2.1 |
| Miscellaneous deductions | 14,774 | 9.3 | 3,772 | 8.6 | 7,982 | 11.5 | 2,319 | 8.8 | 126 | 6.7 |
| Foreign tax credit | 1,188 | 0.7 | 312 | 0.7 | 560 | 0.8 | 136 | 0.5 | — | — |
| Investment credit | 11,077 | 6.9 | 3,468 | 7.9 | 5,286 | 7.6 | 1,682 | 6.4 | 150 | 7.9 |
| Jobs credit | 1,078 | 0.6 | 165 | 0.3 | 228 | 0.3 | 32 | 0.1 | — | — |
| No second largest item | 3,849 | 2.4 | 1,959 | 4.4 | *134 | *0.1 | 1 | () | — | — |
| Returns with adjusted gross income less investment interest \$200,000 or more | | | | | | | | | | |
| Total | 109,133 | 100.0 | 23,747 | 21.7 | 14,735 | 13.5 | 31,558 | 28.9 | *2,755 | *2.5 |
| Interest paid deduction | 11,564 | 10.6 | — | — | 1,742 | 11.8 | 3,030 | 9.6 | 248 | 9.0 |
| Taxes paid deduction | 5,383 | 4.9 | 1,168 | 4.9 | — | — | 1,233 | 3.9 | 122 | 4.4 |
| Contributions deduction | 17,623 | 16.1 | 3,896 | 16.4 | 3,002 | 20.3 | — | — | 276 | 10.0 |
| Medical and dental expense deduction | 8,992 | 8.2 | 1,306 | 5.5 | 966 | 6.5 | 3,168 | 10.0 | — | — |
| Net casualty or theft loss deduction | 3,289 | 3.0 | 744 | 3.1 | 446 | 3.0 | 1,193 | 3.5 | *55 | *2.0 |
| Miscellaneous deductions | 29,532 | 27.0 | 7,871 | 33.1 | 4,706 | 31.9 | 12,558 | 39.7 | 763 | 27.7 |
| Foreign tax credit | 2,959 | 2.7 | 657 | 2.7 | 468 | 3.1 | 622 | 1.9 | 67 | 2.4 |
| Investment credit | 13,732 | 12.5 | 3,375 | 14.2 | 2,232 | 15.1 | 4,936 | 15.6 | 162 | 5.8 |
| Jobs credit | 8,047 | 7.3 | 1,268 | 5.3 | 869 | 5.9 | 3,241 | 10.2 | 407 | 14.7 |
| No second largest item | 8,012 | 7.3 | 3,462 | 14.5 | 304 | 2.0 | 1,637 | 5.1 | 655 | 23.7 |
| Returns Without Total Income Tax | | | | | | | | | | |
| Returns with adjusted gross income \$200,000 or more | | | | | | | | | | |
| Total | 143 | 100.0 | 26 | 18.1 | 8 | 5.5 | 5 | 3.5 | 1 | 0.7 |
| Interest paid deduction | 45 | 31.4 | — | — | 4 | 50.0 | 3 | 60.0 | — | — |
| Taxes paid deduction | 18 | 12.5 | 11 | 42.3 | — | — | — | — | — | — |
| Contributions deduction | 12 | 8.3 | *6 | *23.0 | 2 | 25.0 | — | — | — | — |
| Medical and dental expense deduction | — | — | — | — | — | — | — | — | — | — |
| Net casualty or theft loss deduction | 1 | 0.7 | — | — | — | — | — | — | — | — |
| Miscellaneous deductions | 13 | 9.0 | 3 | 11.5 | 2 | 25.0 | — | — | 1 | 100.0 |
| Foreign tax credit | *5 | *3.5 | *4 | *15.3 | — | — | — | — | — | — |
| Investment credit | 5 | 3.5 | 2 | 7.6 | — | — | 2 | 40.0 | — | — |
| Jobs credit | — | — | — | — | — | — | — | — | — | — |
| No second largest item | 44 | 30.7 | — | — | — | — | — | — | — | — |
| Returns with expanded income \$200,000 or more | | | | | | | | | | |
| Total | 198 | 100.0 | 135 | 68.1 | 13 | 6.5 | 21 | 10.6 | 1 | 0.5 |
| Interest paid deduction | 11 | 5.5 | — | — | 4 | 30.7 | 3 | 14.2 | — | — |
| Taxes paid deduction | 56 | 28.2 | 36 | 26.6 | — | — | *14 | *66.6 | — | — |
| Contributions deduction | 30 | 15.1 | 10 | 7.4 | *4 | *30.7 | — | — | 1 | 100.0 |
| Medical and dental expense deduction | *5 | *2.5 | *3 | *2.2 | 1 | 7.6 | 1 | 4.7 | — | — |
| Net casualty or theft loss deduction | 2 | 1.0 | 1 | 0.7 | — | — | — | — | — | — |
| Miscellaneous deductions | 13 | 6.5 | *9 | *6.6 | 2 | 15.3 | 2 | 9.5 | — | — |
| Foreign tax credit | 1 | 0.5 | 1 | 0.7 | 1 | 7.6 | — | — | — | — |
| Investment credit | *5 | *2.5 | 1 | 0.7 | — | — | 1 | 4.7 | — | — |
| Jobs credit | — | — | — | — | — | — | — | — | — | — |
| No second largest item | 74 | 37.3 | 74 | 54.8 | — | — | — | — | — | — |
| Returns with adjusted gross income plus excluded tax preferences \$200,000 or more | | | | | | | | | | |
| Total | 242 | 100.0 | 101 | 41.7 | 11 | 4.5 | 5 | 2.0 | 2 | 0.8 |
| Interest paid deduction | 66 | 27.2 | — | — | 6 | 54.5 | 3 | 60.0 | — | — |
| Taxes paid deduction | 43 | 17.7 | 35 | 34.6 | — | — | — | — | 1 | 50.0 |
| Contributions deduction | 24 | 9.9 | *17 | *16.8 | 3 | 27.2 | — | — | — | — |
| Medical and dental expense deduction | 1 | 0.4 | 1 | 0.9 | — | — | — | — | — | — |
| Net casualty or theft loss deduction | 1 | 0.4 | — | — | — | — | — | — | — | — |
| Miscellaneous deductions | 13 | 5.3 | 3 | 2.9 | 2 | 18.1 | — | — | 1 | 50.0 |
| Foreign tax credit | *5 | *2.0 | *4 | *3.9 | — | — | — | — | — | — |
| Investment credit | *15 | *6.2 | *12 | *11.8 | — | — | 2 | 40.0 | — | — |
| Jobs credit | — | — | — | — | — | — | — | — | — | — |
| No second largest item | 74 | 30.5 | 29 | 28.7 | — | — | — | — | — | — |
| Returns with adjusted gross income less investment interest \$200,000 or more | | | | | | | | | | |
| Total | 120 | 100.0 | 54 | 45.0 | 27 | 22.5 | 14 | 11.6 | *4 | *3.3 |
| Interest paid deduction | 8 | 6.6 | — | — | 4 | 14.8 | 2 | 14.2 | — | — |
| Taxes paid deduction | 12 | 10.0 | 4 | 7.4 | — | — | 2 | 14.2 | — | — |
| Contributions deduction | *10 | *8.3 | — | — | 12 | 44.4 | 5 | 35.7 | *3 | *75.0 |
| Medical and dental expense deduction | — | — | — | — | 1 | 3.7 | — | — | — | — |
| Net casualty or theft loss deduction | — | — | — | — | — | — | — | — | — | — |
| Miscellaneous deductions | 15 | 12.5 | 2 | 3.7 | 7 | 25.9 | *5 | *35.7 | 1 | 25.0 |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — |
| Investment credit | — | — | — | — | — | — | — | — | — | — |
| Jobs credit | — | — | — | — | — | — | — | — | — | — |
| No second largest item | 47 | 39.1 | 44 | 81.4 | 3 | 11.1 | — | — | — | — |

Footnote(s) at end of table.

Table 5.3—Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect—Continued

[All figures are estimates based on samples]

| Item with second largest tax effect | Item with the largest tax effect—Continued | | | | | | | | | |
|---|--|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|
| | Net casualty or theft loss deduction | | Miscellaneous deductions | | Foreign tax credit | | Investment credit | | Jobs credit | |
| | Number of returns (11) | Percent of total (12) | Number of returns (13) | Percent of total (14) | Number of returns (15) | Percent of total (16) | Number of returns (17) | Percent of total (18) | Number of returns (19) | Percent of total (20) |
| Returns With Total Income Tax | | | | | | | | | | |
| Returns with adjusted gross income \$200,000 or more | | | | | | | | | | |
| Total | 553 | 0.4 | 3,011 | 2.5 | 2,198 | 1.8 | 6,018 | 5.1 | 320 | 0.2 |
| Interest paid deduction | 225 | 40.6 | 598 | 19.8 | 714 | 32.4 | 1,621 | 26.9 | 47 | 14.6 |
| Taxes paid deduction | 258 | 46.6 | 1,595 | 52.9 | 472 | 21.4 | 2,175 | 36.1 | 81 | 25.3 |
| Contributions deduction | *44 | *7.9 | 543 | 18.0 | 218 | 9.9 | 997 | 16.5 | *11 | *3.4 |
| Medical and dental expense deduction | — | — | 38 | 1.2 | *39 | *1.7 | *27 | *0.4 | — | — |
| Net casualty or theft loss deduction | — | — | *13 | *0.4 | 2 | () | *25 | *0.4 | — | — |
| Miscellaneous deductions | *18 | *3.2 | — | — | 262 | 11.9 | 188 | 3.1 | *4 | *1.2 |
| Foreign tax credit | — | — | 56 | 1.8 | — | — | 53 | 0.8 | 2 | 0.6 |
| Investment credit | *8 | *1.4 | 164 | 5.4 | 74 | 3.3 | — | — | 35 | 10.9 |
| Jobs credit | — | — | 3 | 0.1 | *16 | *0.7 | 339 | 5.6 | — | — |
| No second largest item | — | — | 1 | () | 401 | 18.2 | 593 | 9.8 | 140 | 43.7 |
| Returns with expanded income \$200,000 or more | | | | | | | | | | |
| Total | 1,131 | 0.7 | 13,684 | 9.1 | 1,111 | 0.7 | 10,634 | 7.1 | 1,042 | 0.7 |
| Interest paid deduction | 252 | 22.2 | 2,867 | 20.9 | 250 | 22.5 | 2,390 | 22.4 | 71 | 6.8 |
| Taxes paid deduction | 329 | 29.0 | 4,022 | 29.3 | 297 | 26.7 | 3,028 | 28.4 | 144 | 13.8 |
| Contributions deduction | 448 | 39.6 | 4,971 | 36.3 | 309 | 27.8 | 3,706 | 34.8 | 115 | 11.0 |
| Medical and dental expense deduction | 1 | () | 458 | 3.3 | *16 | *1.4 | 142 | 1.3 | *21 | *2.0 |
| Net casualty or theft loss deduction | — | — | 186 | 1.3 | — | — | 45 | 0.4 | 1 | 0.1 |
| Miscellaneous deductions | 42 | 3.7 | — | — | 119 | 10.7 | 944 | 8.8 | *6 | *0.5 |
| Foreign tax credit | 2 | 0.1 | 299 | 2.1 | 45 | 4.0 | 54 | 0.5 | 1 | 0.1 |
| Investment credit | 56 | 4.9 | 715 | 5.2 | 45 | 4.0 | — | — | 131 | 12.5 |
| Jobs credit | 1 | () | 66 | 0.4 | *12 | *1.0 | 174 | 1.6 | — | — |
| No second largest item | — | — | 100 | 0.7 | *63 | *5.6 | 151 | 1.4 | 552 | 52.9 |
| Returns with adjusted gross income plus excluded tax preferences \$200,000 or more | | | | | | | | | | |
| Total | 788 | 0.5 | *4,241 | *2.6 | 2,716 | 1.7 | 9,480 | 5.9 | 637 | 0.4 |
| Interest paid deduction | 347 | 44.0 | 963 | 22.7 | 910 | 29.8 | 2,740 | 28.9 | 58 | 9.1 |
| Taxes paid deduction | 358 | 45.4 | 2,064 | 48.6 | 797 | 29.3 | 3,264 | 34.4 | 163 | 25.5 |
| Contributions deduction | 46 | 5.8 | 817 | 19.2 | 223 | 8.2 | 1,360 | 14.3 | *24 | *3.7 |
| Medical and dental expense deduction | — | — | 66 | 1.5 | *39 | *1.4 | *28 | *0.3 | — | — |
| Net casualty or theft loss deduction | — | — | *13 | *0.3 | 2 | () | 26 | 0.2 | — | — |
| Miscellaneous deductions | *18 | *2.2 | — | — | 298 | 10.9 | 255 | 2.6 | *4 | *0.6 |
| Foreign tax credit | — | — | 68 | 1.6 | — | — | 110 | 1.1 | 2 | 0.3 |
| Investment credit | *19 | *2.4 | 246 | 5.8 | 100 | 3.6 | — | — | 126 | 19.7 |
| Jobs credit | — | — | 3 | () | *16 | *0.5 | 634 | 6.6 | — | — |
| No second largest item | — | — | 1 | () | 431 | 15.8 | 1,063 | 11.2 | 260 | 40.8 |
| Returns with adjusted gross income less investment interest \$200,000 or more | | | | | | | | | | |
| Total | 1,489 | 1.3 | 21,537 | 19.7 | 1,329 | 1.2 | 10,144 | 9.3 | 1,839 | 1.6 |
| Interest paid deduction | 258 | 17.3 | 4,337 | 20.1 | 198 | 14.9 | 1,563 | 15.4 | 188 | 10.2 |
| Taxes paid deduction | 127 | 8.5 | 1,633 | 7.5 | 124 | 9.3 | 876 | 8.6 | 100 | 5.4 |
| Contributions deduction | 428 | 28.7 | 5,922 | 27.5 | 310 | 23.3 | 3,374 | 33.2 | 415 | 22.5 |
| Medical and dental expense deduction | 42 | 2.8 | 2,738 | 12.7 | 54 | 4.0 | 607 | 5.9 | 111 | 6.0 |
| Net casualty or theft loss deduction | — | — | 595 | 2.7 | *50 | *3.7 | 212 | 2.0 | *54 | *2.9 |
| Miscellaneous deductions | 459 | 30.8 | 934 | 4.3 | 364 | 27.3 | 2,354 | 23.2 | 457 | 24.8 |
| Foreign tax credit | *16 | *1.0 | 7.1 | — | — | — | 186 | 1.8 | *9 | *0.4 |
| Investment credit | 107 | 7.1 | 2,606 | 12.1 | 141 | 10.6 | — | — | 173 | 9.4 |
| Jobs credit | 50 | 3.3 | 1,548 | 7.1 | 33 | 2.4 | 631 | 6.2 | — | — |
| No second largest item | *2 | *0.1 | 1,224 | 5.6 | *55 | *4.1 | 341 | 3.3 | 332 | 18.0 |
| Returns Without Total Income Tax | | | | | | | | | | |
| Returns with adjusted gross income \$200,000 or more | | | | | | | | | | |
| Total | 12 | 8.3 | 7 | 4.9 | 80 | 55.9 | 3 | 2.1 | 1 | 0.7 |
| Interest paid deduction | *8 | *66.6 | 2 | 28.5 | 26 | 32.5 | 1 | 33.3 | 1 | 100.0 |
| Taxes paid deduction | — | — | 1 | 14.2 | *4 | *5.0 | 2 | 66.6 | — | — |
| Contributions deduction | 3 | 25.0 | — | — | 1 | 1.2 | — | — | — | — |
| Medical and dental expense deduction | — | — | — | — | — | — | — | — | — | — |
| Net casualty or theft loss deduction | — | — | — | — | — | — | — | — | — | — |
| Miscellaneous deductions | 1 | 8.3 | — | — | 6 | 7.5 | — | — | — | — |
| Foreign tax credit | — | — | 1 | 14.2 | — | — | — | — | — | — |
| Investment credit | — | — | — | — | 1 | 1.2 | — | — | — | — |
| Jobs credit | — | — | — | — | — | — | — | — | — | — |
| No second largest item | — | — | 3 | 42.8 | 41 | 51.2 | — | — | — | — |
| Returns with expanded income \$200,000 or more | | | | | | | | | | |
| Total | 1 | 0.5 | 10 | 5.0 | *4 | *2.0 | *13 | *6.5 | — | — |
| Interest paid deduction | — | — | 3 | 30.0 | — | — | 1 | 7.6 | — | — |
| Taxes paid deduction | — | — | 3 | 30.0 | 1 | 25.0 | 2 | 15.3 | — | — |
| Contributions deduction | 1 | 100.0 | 4 | 40.0 | — | — | *10 | *76.9 | — | — |
| Medical and dental expense deduction | — | — | — | — | — | — | — | — | — | — |
| Net casualty or theft loss deduction | — | — | — | — | 1 | 25.0 | — | — | — | — |
| Miscellaneous deductions | — | — | — | — | — | — | — | — | — | — |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — |
| Investment credit | — | — | — | — | *2 | *50.0 | — | — | — | — |
| Jobs credit | — | — | — | — | — | — | — | — | — | — |
| No second largest item | — | — | — | — | — | — | — | — | — | — |
| Returns with adjusted gross income plus excluded tax preferences \$200,000 or more | | | | | | | | | | |
| Total | 30 | 12.4 | 7 | 2.8 | 81 | 33.4 | 4 | 1.6 | 1 | 0.4 |
| Interest paid deduction | *26 | *86.6 | 2 | 28.5 | 27 | 33.3 | 1 | 25.0 | 1 | 100.0 |
| Taxes paid deduction | — | — | 1 | 14.2 | *4 | *4.9 | 2 | 50.0 | — | — |
| Contributions deduction | 3 | 10.0 | — | — | 1 | 1.2 | — | — | — | — |
| Medical and dental expense deduction | — | — | — | — | — | — | — | — | — | — |
| Net casualty or theft loss deduction | — | — | — | — | 1 | 1.2 | — | — | — | — |
| Miscellaneous deductions | 1 | 3.3 | — | — | 6 | 7.4 | — | — | — | — |
| Foreign tax credit | — | — | 1 | 14.2 | — | — | — | — | — | — |
| Investment credit | — | — | — | — | 1 | 1.2 | — | — | — | — |
| Jobs credit | — | — | — | — | — | — | — | — | — | — |
| No second largest item | — | — | 3 | 42.8 | 41 | 50.6 | 1 | 25.0 | — | — |
| Returns with adjusted gross income less investment interest \$200,000 or more | | | | | | | | | | |
| Total | 2 | 1.6 | 12 | 10.0 | 2 | 1.6 | *5 | *4.1 | — | — |
| Interest paid deduction | — | — | 1 | 8.3 | — | — | 1 | 20.0 | — | — |
| Taxes paid deduction | 1 | 50.0 | 3 | 25.0 | 1 | 50.0 | 1 | 20.0 | — | — |
| Contributions deduction | — | — | *5 | *41.6 | 1 | 50.0 | *3 | *60.0 | — | — |
| Medical and dental expense deduction | 1 | 50.0 | *3 | *25.0 | — | — | — | — | — | — |
| Net casualty or theft loss deduction | — | — | — | — | — | — | — | — | — | — |
| Miscellaneous deductions | — | — | — | — | — | — | — | — | — | — |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — |
| Investment credit | — | — | — | — | — | — | — | — | — | — |
| Jobs credit | — | — | — | — | — | — | — | — | — | — |
| No second largest item | — | — | — | — | — | — | — | — | — | — |

() Less than 0.05 percent.
 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 5.4—Returns Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Itemized Deductions as a Percent of Income

[All figures are estimates based on samples]

| Type of deduction or credit | Returns with adjusted gross income \$200,000 or more | | | | | | | | | | |
|---|--|------------------------|-----------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|--------------|
| | Total | No deduction or credit | Under 10% | 10% under 20% | 20% under 30% | 30% under 40% | 40% under 50% | 50% under 60% | 60% under 70% | 70% under 100% | 100% or more |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| Total itemized deductions | 143 | 41 | 30 | 11 | † | † | † | *6 | † | 3 | 48 |
| Interest paid deduction: | | | | | | | | | | | |
| Total | 143 | 49 | 54 | 9 | 3 | 3 | † | *4 | † | † | 16 |
| Investment interest per income concept | 143 | 59 | 54 | 4 | *6 | 4 | † | *4 | — | — | 10 |
| Investment interest exceeding investment income per concept | 143 | 105 | 25 | 4 | † | *4 | — | † | † | † | † |
| Taxes paid deduction | 143 | 51 | 71 | 11 | † | — | — | — | — | † | 7 |
| Contributions deduction | 143 | 54 | 75 | *5 | † | † | † | 4 | — | — | † |
| Medical and dental expense deduction | 143 | 89 | 53 | — | — | — | — | — | — | — | † |
| Net casualty or theft loss deduction | 143 | 120 | 9 | † | — | — | — | — | — | — | *9 |
| Miscellaneous deductions | 143 | 59 | 68 | 7 | † | — | † | — | — | — | 6 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits | 143 | 42 | 5 | † | 6 | *4 | † | — | — | 30 | 53 |
| Foreign tax credit | 143 | 56 | † | † | † | *3 | † | — | — | 26 | 53 |
| Investment credit | 143 | 125 | *9 | † | 4 | † | — | — | — | 3 | — |
| Jobs credit | 143 | 143 | — | — | — | — | — | — | — | — | — |
| Tax preferences excluded from adjusted gross income | 143 | 56 | 75 | 4 | † | 3 | † | † | — | — | † |

| Type of deduction or credit | Returns with expanded income \$200,000 or more | | | | | | | | | | |
|---|--|------------------------|-----------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|--------------|
| | Total | No deduction or credit | Under 10% | 10% under 20% | 20% under 30% | 30% under 40% | 40% under 50% | 50% under 60% | 60% under 70% | 70% under 100% | 100% or more |
| | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) |
| Total itemized deductions | 198 | 73 | 33 | 30 | 3 | — | 6 | 3 | 2 | — | 48 |
| Interest paid deduction: | | | | | | | | | | | |
| Total | 198 | 105 | 80 | 5 | 1 | — | 3 | — | 1 | — | 3 |
| Investment interest per income concept | 198 | 93 | 80 | 16 | 4 | 2 | 2 | 1 | — | — | — |
| Investment interest exceeding investment income per concept | 198 | 173 | 19 | — | — | — | 3 | — | — | — | 3 |
| Taxes paid deduction | 198 | 82 | 102 | 5 | 1 | 1 | — | — | — | — | 7 |
| Contributions deduction | 198 | 83 | 104 | 3 | 1 | 3 | — | 2 | — | — | 1 |
| Medical and dental expense deduction | 198 | 130 | 66 | — | 1 | — | — | — | — | 1 | 1 |
| Net casualty or theft loss deduction | 198 | 161 | 7 | 1 | — | — | — | 1 | — | 2 | 26 |
| Miscellaneous deductions | 198 | 98 | 88 | 3 | 2 | — | 1 | 1 | — | — | 5 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits | 198 | 91 | 5 | 12 | 3 | 2 | 2 | 2 | 2 | 27 | 52 |
| Foreign tax credit | 198 | 114 | — | 1 | 1 | 1 | 2 | 1 | 1 | 25 | 52 |
| Investment credit | 198 | 172 | 9 | 11 | 2 | 1 | 1 | 1 | 1 | 1 | — |
| Jobs credit | 198 | 198 | — | — | — | — | — | — | — | — | — |
| Tax preferences excluded from adjusted gross income | 198 | 55 | 61 | 2 | 2 | 18 | 2 | — | 10 | — | 48 |

| Type of deduction or credit | Returns with adjusted gross income plus excluded tax preferences \$200,000 or more | | | | | | | | | | |
|---|--|------------------------|-----------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|--------------|
| | Total | No deduction or credit | Under 10% | 10% under 20% | 20% under 30% | 30% under 40% | 40% under 50% | 50% under 60% | 60% under 70% | 70% under 100% | 100% or more |
| | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) |
| Total itemized deductions | 242 | 71 | 33 | 24 | 3 | 11 | 2 | 29 | 2 | 4 | 63 |
| Interest paid deduction: | | | | | | | | | | | |
| Total | 242 | 80 | 71 | 28 | 15 | 2 | 23 | 4 | 1 | 4 | 14 |
| Investment interest per income concept | 242 | 91 | 88 | 15 | 8 | 3 | 22 | 5 | — | 2 | 8 |
| Investment interest exceeding investment income per concept | 242 | 207 | 24 | 3 | 1 | 4 | — | — | 1 | 1 | 1 |
| Taxes paid deduction | 242 | 81 | 140 | 11 | 2 | — | — | — | — | 1 | 7 |
| Contributions deduction | 242 | 84 | 144 | 5 | 3 | 1 | 2 | 2 | — | — | 1 |
| Medical and dental expense deduction | 242 | 164 | 76 | — | 1 | — | — | — | — | — | 1 |
| Net casualty or theft loss deduction | 242 | 201 | 9 | 2 | — | — | — | 1 | — | 3 | 26 |
| Miscellaneous deductions | 242 | 122 | 104 | 7 | 1 | — | 1 | 1 | — | — | 6 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits | 242 | 128 | 7 | 11 | 6 | 4 | 2 | 2 | 2 | 27 | 53 |
| Foreign tax credit | 242 | 154 | 1 | 1 | 1 | 3 | 2 | 1 | 1 | 25 | 53 |
| Investment credit | 242 | 212 | 11 | 11 | 4 | 1 | — | 1 | 1 | 1 | — |
| Jobs credit | 242 | 242 | — | — | — | — | — | — | — | — | — |
| Tax preferences excluded from adjusted gross income | 242 | 56 | 76 | 4 | 5 | 20 | 23 | 10 | — | — | 48 |

| Type of deduction or credit | Returns with adjusted gross income less investment interest \$200,000 or more | | | | | | | | | | |
|---|---|------------------------|-----------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|--------------|
| | Total | No deduction or credit | Under 10% | 10% under 20% | 20% under 30% | 30% under 40% | 40% under 50% | 50% under 60% | 60% under 70% | 70% under 100% | 100% or more |
| | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) |
| Total itemized deductions | 120 | 43 | 27 | 10 | 2 | — | 4 | 2 | 2 | — | 30 |
| Interest paid deduction: | | | | | | | | | | | |
| Total | 120 | 72 | 36 | 5 | 1 | — | 3 | — | — | — | 3 |
| Investment interest per income concept | 120 | 61 | 45 | 6 | 3 | 1 | 2 | 1 | — | — | 1 |
| Investment interest exceeding investment income per concept | 120 | 95 | 19 | — | — | — | 3 | — | — | — | 3 |
| Taxes paid deduction | 120 | 52 | 57 | 3 | 1 | — | — | — | — | — | 6 |
| Contributions deduction | 120 | 53 | 57 | 3 | — | 1 | 1 | 2 | — | 2 | 1 |
| Medical and dental expense deduction | 120 | 77 | 42 | — | — | — | — | — | — | — | 1 |
| Net casualty or theft loss deduction | 120 | 102 | 6 | 1 | — | — | — | — | — | 2 | 9 |
| Miscellaneous deductions | 120 | 57 | 50 | 4 | 2 | — | 1 | 1 | — | — | 5 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits | 120 | 26 | 2 | 2 | 3 | 2 | 2 | 1 | 1 | 29 | 52 |
| Foreign tax credit | 120 | 36 | — | 1 | 1 | 1 | 2 | 1 | 1 | 25 | 52 |
| Investment credit | 120 | 107 | 6 | 1 | 2 | 1 | — | — | — | 3 | — |
| Jobs credit | 120 | 120 | — | — | — | — | — | — | — | — | — |
| Tax preferences excluded from adjusted gross income | 120 | 55 | 60 | 1 | — | 2 | — | — | — | — | 2 |

*Estimate should be used with caution because of the small number of sample returns on which it is based.
†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.

Table 5.5—Returns With and Without Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts

[All figures are estimates based on samples]

| Effective tax rate | Size of adjusted gross income | | | | | Size of expanded income | | | | |
|----------------------------------|-------------------------------|-------------------|--------------------------|---------------------------|-------------------|-------------------------|-------------------|--------------------------|---------------------------|-------------------|
| | Total | Under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$200,000 | \$200,000 or more | Total | Under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$200,000 | \$200,000 or more |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| All returns | 93,902,469 | 90,773,278 | 2,568,427 | 443,514 | 117,250 | 93,902,469 | 90,631,603 | 2,628,543 | 492,497 | 149,826 |
| Returns without total income tax | | | | | | | | | | |
| Number of returns | 18,532,724 | 18,517,260 | 14,081 | 1,240 | 143 | 18,532,724 | 18,516,772 | 14,252 | 1,502 | 198 |
| Percent of total | 19.7 | 20.4 | 0.5 | 0.3 | 0.1 | 19.7 | 20.4 | 0.5 | 0.3 | 0.1 |
| Returns with total income tax | | | | | | | | | | |
| Number of returns | 75,369,745 | 72,256,018 | 2,554,346 | 442,274 | 117,107 | 75,369,745 | 72,114,831 | 2,614,291 | 490,995 | 149,628 |
| Percent of total | 80.3 | 79.6 | 99.5 | 99.7 | 99.9 | 80.3 | 79.6 | 99.5 | 99.7 | 99.9 |
| Effective tax rate | | | | | | | | | | |
| Under 5 percent: | | | | | | | | | | |
| Number of returns | 11,717,750 | 11,680,482 | 28,934 | 7,279 | 1,055 | 11,847,436 | 11,797,507 | 40,615 | 7,947 | 1,367 |
| Percent of total | 12.5 | 12.9 | 1.1 | 1.6 | 0.9 | 12.6 | 13.0 | 1.5 | 1.6 | 0.9 |
| 5 under 10 percent: | | | | | | | | | | |
| Number of returns | 19,319,854 | 19,262,173 | 49,790 | 6,452 | 1,439 | 19,436,119 | 19,321,718 | 97,355 | 14,416 | 2,630 |
| Percent of total | 20.6 | 21.2 | 1.9 | 1.5 | 1.2 | 20.7 | 21.3 | 3.7 | 2.9 | 1.8 |
| 10 under 15 percent: | | | | | | | | | | |
| Number of returns | 24,935,478 | 24,793,691 | 131,343 | 8,620 | 1,824 | 24,905,568 | 24,683,493 | 183,166 | 32,800 | 6,109 |
| Percent of total | 26.6 | 27.3 | 5.1 | 1.9 | 1.6 | 26.5 | 27.2 | 7.0 | 6.7 | 4.1 |
| 15 under 20 percent: | | | | | | | | | | |
| Number of returns | 13,362,229 | 12,907,914 | 438,527 | 13,698 | 2,160 | 13,295,021 | 12,776,745 | 465,827 | 36,491 | 15,958 |
| Percent of total | 14.2 | 14.2 | 17.1 | 3.1 | 1.8 | 14.2 | 14.1 | 17.7 | 7.4 | 10.7 |
| 20 under 25 percent: | | | | | | | | | | |
| Number of returns | 4,055,922 | 3,177,130 | 846,959 | 28,246 | 3,587 | 4,050,286 | 3,128,065 | 859,414 | 45,421 | 17,386 |
| Percent of total | 4.3 | 3.5 | 33.0 | 6.4 | 3.1 | 4.3 | 3.5 | 32.7 | 9.2 | 11.6 |
| 25 under 30 percent: | | | | | | | | | | |
| Number of returns | 1,128,342 | 365,449 | 691,911 | 64,785 | 6,197 | 1,093,782 | 346,988 | 656,461 | 75,770 | 14,563 |
| Percent of total | 1.2 | 0.4 | 26.9 | 14.6 | 5.3 | 1.2 | 0.4 | 25.0 | 15.4 | 9.7 |
| 30 under 35 percent: | | | | | | | | | | |
| Number of returns | 459,652 | 49,131 | 280,940 | 117,339 | 12,242 | 428,612 | 46,056 | 248,540 | 114,751 | 19,265 |
| Percent of total | 0.5 | 0.1 | 10.9 | 26.5 | 10.4 | 0.5 | 0.1 | 9.5 | 23.3 | 12.9 |
| 35 under 40 percent: | | | | | | | | | | |
| Number of returns | 218,964 | 5,106 | 70,323 | 122,206 | 21,329 | 194,745 | *4,579 | 52,569 | 112,806 | 24,791 |
| Percent of total | 0.2 | () | 2.7 | 27.6 | 18.2 | 0.2 | () | 2.0 | 22.9 | 16.5 |
| 40 under 45 percent: | | | | | | | | | | |
| Number of returns | 95,915 | 2,648 | 11,621 | 53,001 | 28,645 | 75,721 | *1,860 | 8,397 | 39,162 | 26,302 |
| Percent of total | 0.1 | () | 0.5 | 12.0 | 24.4 | 0.1 | () | 0.3 | 8.0 | 17.6 |
| 45 under 50 percent: | | | | | | | | | | |
| Number of returns | 41,793 | 4,944 | 2,379 | 14,918 | 19,552 | 26,111 | *3,154 | 1,128 | 8,488 | 13,341 |
| Percent of total | () | () | 0.1 | 3.4 | 16.7 | () | () | () | 1.7 | 8.9 |
| 50 under 60 percent: | | | | | | | | | | |
| Number of returns | 22,810 | 1,002 | 737 | 5,061 | 16,010 | 12,313 | *1,802 | *417 | 2,836 | 7,258 |
| Percent of total | () | () | () | 1.1 | 13.7 | () | () | () | 0.6 | 4.8 |
| 60 under 70 percent: | | | | | | | | | | |
| Number of returns | 3,834 | 697 | 159 | 254 | 2,724 | 694 | *27 | 2 | *12 | 653 |
| Percent of total | () | () | () | 0.1 | 2.3 | () | () | () | () | 0.4 |
| 70 under 80 percent: | | | | | | | | | | |
| Number of returns | 1,151 | 738 | *108 | 143 | 162 | 105 | *27 | 2 | *71 | 5 |
| Percent of total | () | () | () | () | 0.1 | () | () | () | () | () |
| 80 percent or more: | | | | | | | | | | |
| Number of returns | 5,981 | 4,913 | 615 | 272 | 181 | 3,232 | 2,810 | *398 | *24 | — |
| Percent of total | () | () | () | 0.1 | 0.2 | () | () | () | () | — |

Footnote(s) at end of table.

Table 5.5—Returns With and Without Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts—Continued

[All figures are estimates based on samples]

| Effective tax rate | Size of adjusted gross income plus excluded tax preferences | | | | | Size of adjusted gross income less investment interest | | | | |
|----------------------------------|---|-------------------|--------------------------|---------------------------|-------------------|--|-------------------|--------------------------|---------------------------|-------------------|
| | Total | Under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$200,000 | \$200,000 or more | Total | Under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$200,000 | \$200,000 or more |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| All returns | 93,902,469 | 90,525,379 | 2,705,500 | 512,754 | 158,836 | 93,902,469 | 90,876,210 | 2,492,732 | 424,274 | 109,253 |
| Returns without total income tax | | | | | | | | | | |
| Number of returns | 18,532,724 | 18,514,195 | 16,649 | 1,638 | 242 | 18,532,724 | 18,518,920 | 12,612 | 1,072 | 120 |
| Percent of total | 19.7 | 20.5 | 0.6 | 0.3 | 0.2 | 19.7 | 20.4 | 0.5 | 0.3 | 0.1 |
| Returns with total income tax | | | | | | | | | | |
| Number of returns | 75,369,745 | 72,011,184 | 2,688,851 | 511,116 | 158,594 | 75,369,745 | 72,357,290 | 2,480,120 | 423,202 | 109,133 |
| Percent of total | 80.3 | 79.5 | 99.4 | 99.7 | 99.8 | 80.3 | 79.6 | 99.5 | 99.7 | 99.9 |
| Effective tax rate | | | | | | | | | | |
| Under 5 percent: | | | | | | | | | | |
| Number of returns | 11,905,333 | 11,837,829 | 54,563 | 10,931 | 2,010 | 11,662,505 | 11,632,584 | 24,136 | 5,089 | 696 |
| Percent of total | 12.7 | 13.1 | 2.0 | 2.1 | 1.3 | 12.4 | 12.8 | 1.0 | 1.2 | 0.6 |
| 5 under 10 percent: | | | | | | | | | | |
| Number of returns | 19,538,634 | 19,407,787 | 107,067 | 18,982 | 4,798 | 19,220,879 | 19,176,721 | 38,372 | 5,103 | 683 |
| Percent of total | 20.8 | 21.4 | 4.0 | 3.7 | 3.0 | 20.5 | 21.1 | 1.5 | 1.2 | 0.6 |
| 10 under 15 percent: | | | | | | | | | | |
| Number of returns | 24,956,122 | 24,699,084 | 212,191 | 35,965 | 8,882 | 24,870,992 | 24,757,768 | 106,227 | 5,855 | 1,142 |
| Percent of total | 26.6 | 27.3 | 7.8 | 7.0 | 5.6 | 26.5 | 27.2 | 4.3 | 1.4 | 1.0 |
| 15 under 20 percent: | | | | | | | | | | |
| Number of returns | 13,230,049 | 12,665,981 | 505,735 | 40,970 | 17,363 | 13,425,225 | 13,025,934 | 387,281 | 10,591 | 1,419 |
| Percent of total | 14.1 | 14.0 | 18.7 | 8.0 | 10.9 | 14.3 | 14.3 | 15.5 | 2.5 | 1.3 |
| 20 under 25 percent: | | | | | | | | | | |
| Number of returns | 3,973,457 | 3,015,959 | 887,066 | 52,599 | 17,833 | 4,129,541 | 3,295,029 | 811,408 | 20,939 | 2,165 |
| Percent of total | 4.2 | 3.3 | 32.8 | 10.3 | 11.2 | 4.4 | 3.6 | 32.6 | 4.9 | 2.0 |
| 25 under 30 percent: | | | | | | | | | | |
| Number of returns | 1,059,745 | 326,684 | 634,245 | 82,178 | 16,638 | 1,163,981 | 394,107 | 711,712 | 53,773 | 4,389 |
| Percent of total | 1.1 | 0.4 | 23.4 | 16.0 | 10.5 | 1.2 | 0.4 | 28.6 | 12.7 | 4.0 |
| 30 under 35 percent: | | | | | | | | | | |
| Number of returns | 415,365 | 43,701 | 231,376 | 119,269 | 21,019 | 472,009 | 52,265 | 303,179 | 107,776 | 8,789 |
| Percent of total | 0.4 | () | 8.6 | 23.3 | 13.2 | 0.5 | 0.1 | 12.2 | 25.4 | 8.0 |
| 35 under 40 percent: | | | | | | | | | | |
| Number of returns | 181,459 | *4,578 | 47,027 | 104,305 | 25,549 | 234,904 | 5,631 | 80,054 | 130,380 | 18,839 |
| Percent of total | 0.2 | () | 1.7 | 20.3 | 16.1 | 0.3 | () | 3.2 | 30.7 | 17.2 |
| 40 under 45 percent: | | | | | | | | | | |
| Number of returns | 70,664 | *2,005 | 7,741 | 35,506 | 25,412 | 103,759 | 2,565 | 12,950 | 59,906 | 28,338 |
| Percent of total | 0.1 | () | 0.3 | 6.9 | 16.0 | 0.1 | () | 0.5 | 14.1 | 25.9 |
| 45 under 50 percent: | | | | | | | | | | |
| Number of returns | 25,282 | *4,724 | 1,040 | 7,669 | 11,849 | 44,147 | 3,332 | 2,599 | 17,016 | 21,200 |
| Percent of total | () | () | () | 1.5 | 7.5 | () | () | 0.1 | 4.0 | 19.4 |
| 50 under 60 percent: | | | | | | | | | | |
| Number of returns | 9,743 | *25 | *404 | 2,647 | 6,667 | 27,827 | 3,089 | 1,036 | 5,908 | 17,794 |
| Percent of total | () | () | () | 0.5 | 4.2 | () | () | () | 1.4 | 16.3 |
| 60 under 70 percent: | | | | | | | | | | |
| Number of returns | 607 | *27 | — | *10 | 570 | 6,047 | 2,167 | 272 | 333 | 3,275 |
| Percent of total | () | () | — | () | 0.4 | () | () | () | 0.1 | 3.0 |
| 70 under 80 percent: | | | | | | | | | | |
| Number of returns | *95 | *25 | — | *67 | 3 | 724 | 188 | 126 | 212 | 198 |
| Percent of total | () | () | — | () | () | () | () | () | () | 0.2 |
| 80 percent or more: | | | | | | | | | | |
| Number of returns | 3,190 | 2,775 | *396 | *18 | 1 | 7,205 | 5,910 | 768 | 321 | 206 |
| Percent of total | () | () | () | () | () | () | () | () | 0.1 | 0.2 |

() Less than 0.05 percent.
 * 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 5.6—Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Distribution of Returns by Ratio of Taxable Income to Specified Alternative Income

[All figures are estimates based on samples]

| Specified item | Adjusted gross income | | | Expanded income | | | Adjusted gross income plus excluded tax preferences | | | Adjusted gross income less investment interest | | |
|--|-----------------------|------------------|-----------------------------|-------------------|------------------|-----------------------------|---|------------------|-----------------------------|--|------------------|-----------------------------|
| | Number of returns | Percent of total | Cumulative percent of total | Number of returns | Percent of total | Cumulative percent of total | Number of returns | Percent of total | Cumulative percent of total | Number of returns | Percent of total | Cumulative percent of total |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Total | 117,250 | 100.0 | — | 149,826 | 100.0 | — | 158,836 | 100.0 | — | 109,253 | 100.0 | — |
| Returns without total income tax | 143 | 0.1 | — | 198 | 0.1 | — | 242 | 0.2 | — | 120 | 0.1 | — |
| Returns with total income tax | 117,107 | 99.9 | 100.0 | 149,628 | 99.9 | 100.0 | 158,594 | 99.8 | 100.0 | 109,133 | 99.9 | 100.0 |
| Ratio of taxable income to alternative income: | | | | | | | | | | | | |
| Under 5 percent | 171 | 0.1 | 0.1 | 437 | 0.3 | 0.3 | 453 | 0.3 | 0.3 | 139 | 0.1 | 0.1 |
| 5 under 10 percent | 329 | 0.3 | 0.4 | 270 | 0.2 | 0.5 | 415 | 0.3 | 0.5 | 232 | 0.2 | 0.3 |
| 10 under 15 percent | 493 | 0.4 | 0.8 | 577 | 0.4 | 0.9 | 978 | 0.6 | 1.2 | 245 | 0.2 | 0.6 |
| 15 under 20 percent | 756 | 0.6 | 1.5 | 895 | 0.6 | 1.5 | 2,174 | 1.4 | 2.5 | 392 | 0.4 | 0.9 |
| 20 under 25 percent | 971 | 0.8 | 2.3 | 1,954 | 1.3 | 2.8 | 3,286 | 2.1 | 4.6 | 504 | 0.5 | 1.4 |
| 25 under 30 percent | 952 | 0.8 | 3.1 | 3,933 | 2.6 | 5.4 | 5,764 | 3.6 | 8.2 | 615 | 0.6 | 1.9 |
| 30 under 35 percent | 1,183 | 1.0 | 4.1 | 7,678 | 5.1 | 10.5 | 8,927 | 5.6 | 13.9 | 654 | 0.6 | 2.5 |
| 35 under 40 percent | 1,424 | 1.2 | 5.4 | 12,597 | 8.4 | 18.9 | 12,911 | 8.1 | 22.0 | 1,022 | 0.9 | 3.5 |
| 40 under 45 percent | 1,880 | 1.6 | 7.0 | 11,285 | 7.5 | 26.5 | 11,752 | 7.4 | 29.4 | 1,255 | 1.1 | 4.6 |
| 45 under 50 percent | 2,837 | 2.4 | 9.4 | 8,314 | 5.6 | 32.0 | 8,359 | 5.3 | 34.7 | 1,712 | 1.6 | 6.2 |
| 50 under 60 percent | 9,274 | 7.9 | 17.3 | 18,589 | 12.4 | 44.5 | 21,471 | 13.5 | 48.2 | 6,791 | 6.2 | 12.4 |
| 60 under 70 percent | 22,045 | 18.8 | 36.1 | 28,559 | 19.1 | 63.5 | 30,817 | 19.4 | 67.7 | 17,880 | 16.4 | 28.8 |
| 70 under 80 percent | 38,644 | 33.0 | 69.1 | 34,570 | 23.1 | 86.7 | 33,380 | 21.0 | 88.7 | 37,122 | 34.0 | 62.8 |
| 80 percent or more | 36,148 | 30.9 | 100.0 | 19,970 | 13.3 | 100.0 | 17,907 | 11.3 | 100.0 | 40,580 | 37.2 | 100.0 |

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

Table 5.7—Returns With and Without Modified Total Income Tax: Number of Returns Classified by Size of Income Under Alternative Concepts

[All figures are estimates based on samples]

| Size of income under alternative concepts | Size of adjusted gross income | | | | |
|--|-------------------------------|-------------------|--------------------------|---------------------------|-------------------|
| | Total | Under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$200,000 | \$200,000 or more |
| | (1) | (2) | (3) | (4) | (5) |
| All Returns | | | | | |
| Total | 93,902,469 | 90,773,278 | 2,568,427 | 443,514 | 117,250 |
| Size of expanded income | | | | | |
| Under \$50,000 | 90,631,603 | 90,561,009 | 70,053 | 427 | 114 |
| \$50,000 under \$100,000 | 2,628,543 | 205,017 | 2,409,053 | 14,313 | 160 |
| \$100,000 under \$200,000 | 492,497 | 6,129 | 86,440 | 396,569 | 3,359 |
| \$200,000 or more | 149,826 | 1,123 | 2,881 | 32,205 | 113,617 |
| Size of adjusted gross income plus excluded tax preferences | | | | | |
| Under \$50,000 | 90,525,379 | 90,525,379 | — | — | — |
| \$50,000 under \$100,000 | 2,705,500 | 240,103 | 2,465,397 | — | — |
| \$100,000 under \$200,000 | 512,754 | 6,627 | 99,766 | 406,361 | — |
| \$200,000 or more | 158,836 | 1,169 | 3,264 | 37,153 | 117,250 |
| Size of adjusted gross income less investment interest | | | | | |
| Under \$50,000 | 90,876,210 | 90,773,278 | 101,496 | 1,239 | 197 |
| \$50,000 under \$100,000 | 2,492,732 | — | 2,466,931 | 25,414 | 387 |
| \$100,000 under \$200,000 | 424,274 | — | — | 416,861 | 7,413 |
| \$200,000 or more | 109,253 | — | — | — | 109,253 |
| Returns With Modified Total Income Tax | | | | | |
| Total | 75,427,916 | 72,308,699 | 2,559,127 | 442,896 | 117,194 |
| Size of expanded income | | | | | |
| Under \$50,000 | 72,167,507 | 72,098,425 | 68,562 | 413 | 107 |
| \$50,000 under \$100,000 | 2,619,113 | 203,454 | 2,401,286 | 14,216 | 157 |
| \$100,000 under \$200,000 | 491,584 | 5,742 | 86,399 | 396,092 | 3,351 |
| \$200,000 or more | 149,712 | 1,078 | 2,880 | 32,175 | 113,579 |
| Size of adjusted gross income plus excluded tax preferences | | | | | |
| Under \$50,000 | 72,063,860 | 72,063,860 | — | — | — |
| \$50,000 under \$100,000 | 2,693,637 | 237,489 | 2,456,148 | — | — |
| \$100,000 under \$200,000 | 511,737 | 6,226 | 99,716 | 405,795 | — |
| \$200,000 or more | 158,682 | 1,124 | 3,263 | 37,101 | 117,194 |
| Size of adjusted gross income less investment interest | | | | | |
| Under \$50,000 | 72,409,971 | 72,308,699 | 99,881 | 1,203 | 188 |
| \$50,000 under \$100,000 | 2,484,937 | — | 2,459,246 | 25,305 | 386 |
| \$100,000 under \$200,000 | 423,791 | — | — | 416,388 | 7,403 |
| \$200,000 or more | 109,217 | — | — | — | 109,217 |
| Returns Without Modified Total Income Tax | | | | | |
| Total | 18,474,553 | 18,464,579 | 9,300 | 618 | 56 |
| Size of expanded income | | | | | |
| Under \$50,000 | 18,464,096 | 18,462,584 | 1,491 | *14 | 7 |
| \$50,000 under \$100,000 | 9,430 | 1,563 | 7,767 | 97 | 3 |
| \$100,000 under \$200,000 | 913 | 387 | *41 | 477 | *8 |
| \$200,000 or more | 114 | 45 | 1 | *30 | 38 |
| Size of adjusted gross income plus excluded tax preferences | | | | | |
| Under \$50,000 | 18,461,519 | 18,461,519 | — | — | — |
| \$50,000 under \$100,000 | 11,863 | 2,614 | 9,249 | — | — |
| \$100,000 under \$200,000 | 1,017 | 401 | *50 | 566 | — |
| \$200,000 or more | 154 | 45 | 1 | *52 | 56 |
| Size of adjusted gross income less investment interest | | | | | |
| Under \$50,000 | 18,466,239 | 18,464,579 | 1,615 | *36 | 9 |
| \$50,000 under \$100,000 | 7,795 | — | 7,685 | 109 | 1 |
| \$100,000 under \$200,000 | 483 | — | — | 473 | *10 |
| \$200,000 or more | 36 | — | — | — | 36 |

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

Table 5.8—Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status

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

| Item | Returns with adjusted gross income \$200,000 or more | | | | | | Returns with expanded income \$200,000 or more | | | | | |
|---|--|------------|--|------------|---|--------|--|------------|--|------------|---|--------|
| | Total | | Returns with modified total income tax | | Returns without modified total income tax | | Total | | Returns with modified total income tax | | Returns without modified total income tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Salaries and wages | 93,112 | 18,560,956 | 93,082 | 18,553,859 | 30 | 7,097 | 114,745 | 20,158,099 | 114,676 | 20,148,617 | 69 | 9,481 |
| Business and profession: | | | | | | | | | | | | |
| Net profit | 19,564 | 2,952,431 | 19,559 | 2,951,741 | 5 | 690 | 25,506 | 3,252,109 | 25,478 | 3,246,933 | 28 | 5,177 |
| Net loss | 10,825 | 614,796 | 10,816 | 613,626 | 9 | 1,169 | 15,889 | 944,626 | 15,865 | 942,375 | 24 | 2,251 |
| Farm: | | | | | | | | | | | | |
| Net profit | 2,994 | 169,456 | 2,991 | 168,424 | 3 | 1,033 | 4,167 | 194,742 | 4,163 | 193,828 | 4 | 914 |
| Net loss | 7,963 | 463,802 | 7,953 | 461,898 | 10 | 1,904 | 10,654 | 640,117 | 10,618 | 634,779 | 36 | 5,338 |
| Partnership: | | | | | | | | | | | | |
| Net profit | 34,917 | 4,012,118 | 34,909 | 4,010,637 | 8 | 1,481 | 42,053 | 4,260,238 | 42,021 | 4,257,487 | 32 | 2,751 |
| Net loss | 39,311 | 2,725,787 | 39,286 | 2,721,079 | 25 | 4,708 | 51,180 | 3,807,651 | 51,144 | 3,794,169 | 36 | 13,482 |
| Small Business Corporation: | | | | | | | | | | | | |
| Net profit | 11,881 | 1,015,869 | 11,878 | 1,015,495 | 3 | 373 | 13,677 | 1,087,304 | 13,662 | 1,086,914 | 15 | 390 |
| Net loss | 8,763 | 421,033 | 8,752 | 419,767 | 11 | 1,266 | 11,155 | 536,231 | 11,113 | 526,508 | 42 | 9,723 |
| Sales of capital assets: | | | | | | | | | | | | |
| Net gain | 74,950 | 8,702,726 | 74,926 | 8,699,160 | 24 | 3,566 | 106,540 | 11,358,188 | 106,450 | 11,336,136 | 90 | 22,052 |
| Net loss | 21,590 | 50,097 | 21,582 | 50,073 | 8 | 24 | 21,994 | 51,242 | 21,989 | 51,227 | 5 | 15 |
| Sales of property other than capital assets: | | | | | | | | | | | | |
| Net gain | 9,110 | 204,100 | 9,100 | 203,122 | 10 | 978 | 12,705 | 271,134 | 12,693 | 269,312 | 12 | 1,822 |
| Net loss | 5,887 | 213,391 | 5,883 | 213,387 | 4 | 4 | 7,321 | 261,394 | 7,303 | 259,608 | 18 | 1,786 |
| Dividends in adjusted gross income | 98,356 | 8,235,313 | 98,318 | 8,229,503 | 38 | 5,810 | 122,992 | 8,738,624 | 122,935 | 8,735,081 | 57 | 3,544 |
| Interest received | 114,417 | 4,228,623 | 114,363 | 4,222,311 | 54 | 6,312 | 146,034 | 4,945,194 | 145,925 | 4,938,017 | 109 | 9,177 |
| Pensions and annuities in adjusted gross income | 11,564 | 213,482 | 11,558 | 213,317 | 6 | 165 | 15,573 | 265,900 | 15,565 | 265,605 | 8 | 295 |
| Rent: | | | | | | | | | | | | |
| Net income | 31,358 | 998,769 | 31,344 | 998,095 | 14 | 674 | 39,288 | 1,123,967 | 39,265 | 1,123,303 | 23 | 684 |
| Net loss | 22,701 | 475,254 | 22,686 | 474,486 | 15 | 768 | 30,025 | 719,711 | 30,004 | 712,577 | 21 | 7,134 |
| Royalty: | | | | | | | | | | | | |
| Net income | 15,317 | 952,668 | 15,312 | 952,457 | 5 | 211 | 20,267 | 1,148,310 | 20,241 | 1,147,834 | 26 | 476 |
| Net loss | 2,317 | 84,487 | † | 84,464 | † | 23 | 2,949 | 112,516 | 2,947 | 112,492 | 2 | 24 |
| Estate or trust: | | | | | | | | | | | | |
| Net income | 16,729 | 825,076 | 16,725 | 824,811 | 4 | 265 | 19,930 | 892,473 | 19,907 | 892,154 | 23 | 319 |
| Net loss | 1,602 | 47,733 | † | 47,639 | † | 95 | 2,036 | 65,661 | 2,033 | 65,048 | 3 | 613 |
| State income tax refunds | 28,359 | 102,999 | 28,340 | 102,873 | 19 | 126 | 35,486 | 121,224 | 35,450 | 121,096 | 36 | 128 |
| Alimony received | 279 | 20,158 | 279 | 20,158 | — | — | 380 | 20,645 | 380 | 20,645 | — | — |
| Other income | 23,448 | 458,599 | 23,433 | 456,965 | 15 | 1,634 | 29,127 | 526,574 | 29,108 | 524,920 | 19 | 1,654 |
| Other loss | 4,235 | 245,033 | † | 244,125 | † | 908 | 6,457 | 451,253 | 6,436 | 445,665 | 21 | 5,588 |
| Total statutory adjustments | 45,060 | 435,593 | 45,048 | 435,325 | 12 | 268 | 56,441 | 519,725 | 56,408 | 519,108 | 33 | 617 |
| Expanded income | 117,249 | 57,890,843 | 117,194 | 57,876,371 | 55 | 14,471 | 149,826 | 66,920,509 | 149,712 | 66,880,962 | 114 | 39,547 |
| Adjusted gross income plus excluded tax preferences | 117,250 | 59,880,734 | 117,194 | 59,859,809 | 56 | 20,926 | 149,826 | 68,887,426 | 149,712 | 68,845,501 | 114 | 41,824 |
| Adjusted gross income less investment interest | 117,248 | 43,926,998 | 117,194 | 43,914,018 | 54 | 12,980 | 149,826 | 48,324,061 | 149,712 | 48,314,154 | 114 | 9,907 |
| Investment interest per adjusted gross income concept | 89,586 | 1,949,908 | 89,536 | 1,943,611 | 50 | 6,296 | 111,892 | 1,931,818 | 111,816 | 1,929,453 | 76 | 2,365 |
| Investment interest per alternative income concept | 89,586 | 1,949,908 | 89,536 | 1,943,611 | 50 | 6,296 | 111,937 | 1,966,917 | 111,861 | 1,964,540 | 76 | 2,377 |
| Tax preferences excluded from adjusted gross income: | | | | | | | | | | | | |
| Total | 108,508 | 14,003,829 | 108,466 | 14,002,180 | 42 | 1,649 | 141,334 | 18,631,547 | 141,234 | 18,601,895 | 100 | 29,652 |
| Excluded long-term capital gains | 70,806 | 11,870,366 | 70,785 | 11,868,741 | 21 | 1,625 | 102,387 | 15,640,633 | 102,297 | 15,611,096 | 90 | 29,538 |
| Dividend exclusion | 99,571 | 16,267 | 99,531 | 16,262 | 40 | 6 | 124,874 | 20,228 | 124,832 | 20,222 | 42 | 6 |
| All other | 25,883 | 2,118,501 | † | 2,118,483 | † | 18 | 36,813 | 2,973,959 | 36,808 | 2,973,850 | 5 | 108 |
| Adjusted gross income | 117,250 | 45,876,905 | 117,194 | 45,857,629 | 56 | 19,276 | 149,826 | 50,255,879 | 149,712 | 50,243,606 | 114 | 12,272 |

Footnote(s) at end of table.

Table 5.8—Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued

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

| Item | Returns with adjusted gross income less investment interest \$200,000 or more | | | | | | Returns with adjusted gross income plus excluded tax preferences \$200,000 or more | | | | | |
|---|---|------------|--|------------|---|--------|--|------------|--|------------|---|--------|
| | Total | | Returns with modified total income tax | | Returns without modified total income tax | | Total | | Returns with modified total income tax | | Returns without modified total income tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| Salaries and wages | 86,461 | 17,681,838 | 86,442 | 17,677,322 | 19 | 4,515 | 122,296 | 21,017,480 | 122,196 | 21,005,632 | 100 | 11,848 |
| Business and profession: | | | | | | | | | | | | |
| Net profit | 18,183 | 2,858,779 | 18,181 | 2,858,267 | 2 | 512 | 26,872 | 3,323,724 | 26,819 | 3,318,003 | 53 | 5,721 |
| Net loss | 9,668 | 550,188 | 9,664 | 549,663 | 4 | 525 | 16,869 | 985,380 | 16,840 | 982,484 | 29 | 2,896 |
| Farm: | | | | | | | | | | | | |
| Net profit | 2,794 | 164,238 | 2,792 | 163,374 | 2 | 864 | 4,301 | 196,524 | 4,296 | 195,441 | 5 | 1,083 |
| Net loss | 7,173 | 416,117 | 7,165 | 414,397 | 8 | 1,720 | 11,324 | 669,737 | 11,286 | 664,214 | 38 | 5,522 |
| Partnership: | | | | | | | | | | | | |
| Net profit | 32,642 | 3,882,012 | 32,635 | 3,880,534 | 7 | 1,479 | 45,067 | 4,406,201 | 45,034 | 4,403,448 | 33 | 2,753 |
| Net loss | 35,556 | 2,417,538 | 35,542 | 2,416,836 | 14 | 702 | 54,753 | 4,014,378 | 54,684 | 3,995,266 | 69 | 19,112 |
| Small Business Corporation: | | | | | | | | | | | | |
| Net profit | 11,177 | 977,124 | 11,175 | 976,936 | 2 | 187 | 14,369 | 1,122,597 | 14,331 | 1,121,887 | 38 | 710 |
| Net loss | 7,662 | 359,383 | 7,657 | 358,940 | 5 | 443 | 12,324 | 596,429 | 12,277 | 585,978 | 47 | 10,451 |
| Sales of capital assets: | | | | | | | | | | | | |
| Net gain | 68,800 | 8,255,922 | 68,788 | 8,255,187 | 12 | 735 | 113,701 | 11,637,882 | 113,579 | 11,608,693 | 122 | 29,189 |
| Net loss | 20,699 | 48,005 | 20,694 | 47,990 | 5 | 15 | 22,916 | 53,353 | 22,908 | 53,329 | 8 | 24 |
| Sales of property other than capital assets: | | | | | | | | | | | | |
| Net gain | 8,152 | 185,977 | 8,149 | 185,580 | 3 | 397 | 13,729 | 286,631 | 13,711 | 284,229 | 18 | 2,402 |
| Net loss | 5,199 | 176,864 | 5,196 | 176,862 | 3 | 2 | 7,945 | 296,366 | 7,904 | 294,548 | 41 | 1,818 |
| Dividends in adjusted gross income | 91,474 | 7,809,638 | 91,453 | 7,807,371 | 21 | 2,266 | 130,443 | 9,076,558 | 130,348 | 9,069,654 | 95 | 6,904 |
| Interest received | 106,612 | 3,907,185 | 106,578 | 3,903,316 | 34 | 3,869 | 154,801 | 5,240,120 | 154,652 | 5,227,718 | 149 | 12,402 |
| Pensions and annuities in adjusted gross income | 10,921 | 199,910 | 10,916 | 199,818 | 5 | 93 | 16,185 | 274,814 | 16,176 | 274,447 | 9 | 367 |
| Rent: | | | | | | | | | | | | |
| Net income | 29,293 | 953,897 | 29,284 | 953,273 | 9 | 625 | 41,621 | 1,173,489 | 41,593 | 1,172,776 | 28 | 713 |
| Net loss | 20,628 | 420,401 | 20,621 | 420,173 | 7 | 228 | 32,440 | 763,488 | 32,390 | 755,016 | 50 | 8,472 |
| Royalty: | | | | | | | | | | | | |
| Net income | 14,245 | 911,856 | 14,242 | 911,654 | 3 | 201 | 21,278 | 1,160,690 | 21,229 | 1,160,111 | 49 | 579 |
| Net loss | 2,149 | 73,079 | 2,149 | 73,079 | — | — | 3,035 | 115,133 | 3,032 | 115,085 | 3 | 47 |
| Estate or trust: | | | | | | | | | | | | |
| Net income | 15,807 | 802,921 | 15,804 | 802,658 | 3 | 262 | 20,895 | 911,660 | 20,872 | 911,342 | 23 | 319 |
| Net loss | 1,393 | 43,969 | 1,392 | 43,874 | 1 | 95 | 2,160 | 66,309 | 2,157 | 65,696 | 3 | 613 |
| State income tax refunds | 26,091 | 95,241 | 26,081 | 95,206 | 10 | 36 | 37,972 | 129,194 | 37,929 | 129,005 | 43 | 189 |
| Alimony received | 262 | 19,388 | 262 | 19,388 | — | — | 390 | 20,995 | 390 | 20,995 | — | — |
| Other income | 21,364 | 426,260 | 21,353 | 424,783 | 11 | 1,477 | 30,986 | 543,869 | 30,963 | 542,057 | 23 | 1,811 |
| Other loss | 3,895 | 222,390 | 3,893 | 221,481 | 2 | 908 | 6,750 | 465,722 | 6,729 | 460,134 | 21 | 5,588 |
| Total statutory adjustments | 41,985 | 406,866 | 41,978 | 406,725 | 7 | 141 | 59,793 | 546,235 | 59,734 | 545,535 | 59 | 699 |
| Expanded income | 109,253 | 55,932,046 | 109,217 | 55,919,479 | 36 | 12,567 | 158,835 | 68,500,880 | 158,682 | 68,456,043 | 153 | 44,837 |
| Adjusted gross income plus excluded tax preferences | 109,253 | 57,388,949 | 109,217 | 57,375,126 | 36 | 13,823 | 158,836 | 70,944,683 | 158,682 | 70,889,508 | 154 | 55,175 |
| Adjusted gross income less investment interest | 109,253 | 42,571,605 | 109,217 | 42,560,109 | 36 | 11,496 | 158,834 | 49,553,143 | 158,682 | 49,541,575 | 152 | 11,568 |
| Investment interest per adjusted gross income concept | 81,589 | 1,426,348 | 81,559 | 1,425,105 | 30 | 1,244 | 120,902 | 2,398,039 | 120,786 | 2,387,858 | 116 | 10,181 |
| Investment interest per alternative income concept | 81,634 | 1,456,903 | 81,604 | 1,455,647 | 30 | 1,256 | 120,902 | 2,398,039 | 120,786 | 2,387,858 | 116 | 10,181 |
| Tax preferences excluded from adjusted gross income: | | | | | | | | | | | | |
| Total | 100,761 | 13,390,995 | 100,739 | 13,389,912 | 22 | 1,083 | 150,094 | 18,993,502 | 149,954 | 18,960,075 | 140 | 33,426 |
| Excluded long-term capital gains | 64,996 | 11,392,478 | 64,984 | 11,391,417 | 12 | 1,061 | 109,143 | 15,927,061 | 109,024 | 15,893,932 | 119 | 33,129 |
| Dividend exclusion | 92,655 | 15,106 | 92,633 | 15,103 | 22 | 3 | 132,371 | 21,479 | 132,290 | 21,468 | 81 | 11 |
| All other | 23,500 | 1,984,716 | 23,498 | 1,984,698 | 2 | 18 | 38,938 | 3,048,235 | 38,911 | 3,047,948 | 27 | 287 |
| Adjusted gross income | 109,253 | 43,997,954 | 109,217 | 43,985,214 | 36 | 12,740 | 158,836 | 51,951,182 | 158,682 | 51,929,433 | 154 | 21,749 |

Footnote(s) at end of table.

Table 5.8—Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued

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

| Item | Returns with adjusted gross income \$200,000 or more | | | | | | Returns with expanded income \$200,000 or more | | | | | |
|---|--|------------|--|------------|---|--------|--|------------|--|------------|---|--------|
| | Total | | Returns with modified total income tax | | Returns without modified total income tax | | Total | | Returns with modified total income tax | | Returns without modified total income tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Exemption amount | 117,250 | 410,526 | 117,194 | 410,336 | 56 | 191 | 149,826 | 519,061 | 149,712 | 518,662 | 114 | 399 |
| Itemized deductions: | | | | | | | | | | | | |
| Total per adjusted gross income concept | 115,225 | 9,676,044 | 115,169 | 9,651,255 | 56 | 24,789 | 145,381 | 10,380,972 | 145,297 | 10,355,935 | 84 | 25,037 |
| Total per alternative income concept | 115,225 | 9,676,044 | 115,169 | 9,651,255 | 56 | 24,789 | 145,381 | 8,414,055 | 145,297 | 8,391,396 | 84 | 22,660 |
| Contributions deduction | 112,293 | 2,783,710 | 112,243 | 2,781,930 | 50 | 1,780 | 141,142 | 2,992,179 | 141,062 | 2,990,440 | 80 | 1,739 |
| Interest paid deduction: | | | | | | | | | | | | |
| Total per adjusted gross income concept | 98,385 | 2,716,245 | 98,334 | 2,707,947 | 51 | 8,299 | 122,789 | 2,768,851 | 122,711 | 2,764,494 | 78 | 4,357 |
| Total per alternative income concept | 98,385 | 2,716,245 | 98,334 | 2,707,947 | 51 | 8,299 | 81,788 | 801,934 | 81,726 | 799,954 | 62 | 1,980 |
| Home mortgage interest | 63,668 | 491,347 | 63,639 | 490,812 | 29 | 535 | 79,405 | 576,093 | 79,345 | 575,103 | 60 | 990 |
| Investment interest exceeding investment income per adjusted gross income concept | 15,178 | 272,100 | 15,160 | 270,638 | 18 | 1,463 | 15,315 | 258,009 | 15,307 | 257,008 | 8 | 1,001 |
| Investment interest exceeding investment income per alternative income concept | 15,178 | 272,100 | 15,160 | 270,638 | 18 | 1,463 | 13,808 | 223,081 | 13,800 | 222,092 | 8 | 989 |
| Medical and dental expense deduction | 57,321 | 99,509 | 57,297 | 99,302 | 24 | 207 | 75,571 | 125,200 | 75,531 | 124,816 | 40 | 384 |
| Net casualty or theft loss deduction | 15,397 | 84,313 | 15,381 | 77,234 | 16 | 7,078 | 18,290 | 95,682 | 18,259 | 83,945 | 31 | 11,737 |
| Taxes paid deduction | 114,990 | 3,247,253 | 114,937 | 3,242,953 | 53 | 4,300 | 145,019 | 3,572,705 | 144,938 | 3,568,556 | 81 | 4,148 |
| Miscellaneous deductions | 96,556 | 745,014 | 96,514 | 741,889 | 42 | 3,125 | 120,711 | 826,356 | 120,648 | 823,684 | 63 | 2,672 |
| Excess itemized deductions | 115,194 | 9,299,311 | 115,138 | 9,274,691 | 56 | 24,620 | 145,350 | 9,907,052 | 145,266 | 9,882,282 | 84 | 24,769 |
| Zero bracket amount (statutory) | 117,250 | 383,351 | 117,194 | 383,182 | 56 | 169 | 149,826 | 488,162 | 149,712 | 487,796 | 114 | 366 |
| Excess of exemptions and deductions over adjusted gross income | 464 | 86,666 | 422 | 79,080 | 42 | 7,586 | 1,449 | 217,584 | 1,358 | 202,144 | 91 | 15,441 |
| Taxable income: | | | | | | | | | | | | |
| As computed under current law | 116,861 | 36,252,407 | 116,844 | 36,250,472 | 17 | 1,935 | 148,503 | 40,042,956 | 148,477 | 40,040,694 | 26 | 2,261 |
| As computed under prior law | 116,785 | 35,870,442 | 116,771 | 35,868,559 | 14 | 1,883 | 148,377 | 39,559,247 | 148,354 | 39,557,069 | 23 | 2,179 |
| Tax at normal rates | 116,785 | 21,728,377 | 116,771 | 21,727,348 | 14 | 1,028 | 148,377 | 23,524,958 | 148,354 | 23,523,859 | 23 | 1,099 |
| Tax savings | 96,088 | 2,052,494 | 96,080 | 2,052,216 | 8 | 278 | 118,584 | 2,181,003 | 118,577 | 2,180,756 | 7 | 247 |
| Income tax before credits | 116,785 | 19,704,447 | 116,771 | 19,703,697 | 14 | 750 | 148,395 | 21,386,443 | 148,372 | 21,385,591 | 23 | 853 |
| Tax credits: | | | | | | | | | | | | |
| Total | 90,505 | 467,102 | 90,491 | 466,352 | 14 | 750 | 112,577 | 549,203 | 112,554 | 548,351 | 23 | 853 |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — | — | — |
| Investment credit | 63,627 | 439,000 | 63,614 | 438,526 | 13 | 475 | 81,006 | 514,377 | 80,984 | 513,799 | 22 | 578 |
| Jobs credit | 3,871 | 17,762 | 3,871 | 17,762 | — | — | 4,441 | 22,065 | 4,441 | 22,065 | — | — |
| Minimum tax reported on Form 1040 | 8,385 | 137,449 | 8,385 | 137,449 | — | — | — | 16,767 | 16,767 | 16,767 | — | — |
| Alternative minimum tax reported on Form 1040 | 7,677 | 325,027 | 7,677 | 325,027 | — | — | — | 18,312 | 18,312 | 18,312 | — | — |
| Modified total income tax: | | | | | | | | | | | | |
| Taxes paid to the U.S. | 117,194 | 19,699,822 | 117,194 | 19,699,822 | — | — | 149,712 | 21,648,861 | 149,712 | 21,648,861 | — | — |
| Foreign taxes paid | 17,036 | 233,925 | 17,036 | 233,925 | — | — | 20,616 | 260,125 | 20,616 | 260,125 | — | — |
| Taxable income which would yield: | | | | | | | | | | | | |
| Income tax before credits | 116,785 | 32,962,313 | 116,771 | 32,960,866 | 14 | 1,447 | 148,395 | 36,469,630 | 148,372 | 36,467,833 | 23 | 1,798 |
| Income tax after credits | 116,576 | 32,265,972 | 116,576 | 32,265,972 | — | — | — | 147,534 | 147,534 | 147,534 | — | — |
| Modified total income tax | 117,194 | 32,971,502 | 117,194 | 32,971,502 | — | — | 149,712 | 36,951,233 | 149,712 | 36,951,233 | — | — |

Footnote(s) at end of table.

Table 5.8—Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued

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

| Item | Returns with adjusted gross income less investment interest \$200,000 or more | | | | | | Returns with adjusted gross income plus excluded tax preferences \$200,000 or more | | | | | |
|---|---|------------|--|------------|---|--------|--|------------|--|------------|---|--------|
| | Total | | Returns with modified total income tax | | Returns without modified total income tax | | Total | | Returns with modified total income tax | | Returns without modified total income tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| Exemption amount | 109,253 | 381,855 | 109,217 | 381,731 | 36 | 124 | 158,836 | 551,204 | 158,682 | 550,653 | 154 | 551 |
| Itemized deductions: | | | | | | | | | | | | |
| Total per adjusted gross income concept | 107,228 | 8,764,762 | 107,192 | 8,748,003 | 36 | 16,759 | 154,391 | 11,163,620 | 154,267 | 11,127,585 | 124 | 38,036 |
| Total per alternative income concept | 107,228 | 8,764,762 | 107,192 | 8,748,003 | 36 | 16,759 | 154,365 | 8,765,581 | 154,241 | 8,739,727 | 124 | 25,855 |
| Contributions deduction | 104,621 | 2,691,619 | 104,589 | 2,690,209 | 32 | 1,410 | 149,926 | 3,070,300 | 149,808 | 3,068,251 | 118 | 2,048 |
| Interest paid deduction: | | | | | | | | | | | | |
| Total per adjusted gross income concept | 90,388 | 2,117,379 | 90,357 | 2,114,979 | 31 | 2,399 | 131,799 | 3,318,615 | 131,681 | 3,305,297 | 118 | 13,318 |
| Total per alternative income concept | 90,388 | 2,117,379 | 90,357 | 2,114,979 | 31 | 2,399 | 88,470 | 920,576 | 88,369 | 917,439 | 101 | 3,137 |
| Home mortgage interest | 58,368 | 449,111 | 58,353 | 448,957 | 15 | 154 | 85,478 | 623,916 | 85,384 | 622,246 | 94 | 1,670 |
| Investment interest exceeding investment income per adjusted gross income concept | 13,700 | 239,221 | 13,692 | 238,220 | 8 | 1,001 | 17,152 | 293,383 | 17,134 | 291,920 | 18 | 1,463 |
| Investment interest exceeding investment income per alternative income concept | 109,253 | 1,678,474 | 109,217 | 1,675,326 | 36 | 3,148 | 17,152 | 293,383 | 17,134 | 291,920 | 18 | 1,463 |
| Medical and dental expense deduction | 53,505 | 96,003 | 53,490 | 95,797 | 15 | 206 | 79,459 | 129,683 | 79,411 | 129,298 | 48 | 385 |
| Net casualty or theft loss deduction | 14,322 | 81,038 | 14,310 | 74,213 | 12 | 6,825 | 19,371 | 98,462 | 19,337 | 86,473 | 34 | 11,990 |
| Taxes paid deduction | 107,020 | 3,120,486 | 106,987 | 3,117,140 | 33 | 3,346 | 154,002 | 3,681,726 | 153,881 | 3,676,638 | 121 | 5,088 |
| Miscellaneous deductions | 89,739 | 658,237 | 89,713 | 655,664 | 26 | 2,573 | 128,502 | 884,835 | 128,425 | 861,628 | 77 | 3,208 |
| Excess itemized deductions | 107,197 | 8,414,476 | 107,161 | 8,397,825 | 36 | 16,650 | 154,360 | 10,660,061 | 154,236 | 10,624,424 | 124 | 35,638 |
| Zero bracket amount (statutory) | 109,253 | 356,904 | 109,217 | 356,796 | 36 | 109 | 158,836 | 517,801 | 158,682 | 517,304 | 154 | 497 |
| Excess of exemptions and deductions over adjusted gross income | 192 | 16,723 | 166 | 10,875 | 26 | 5,848 | 1,884 | 251,664 | 1,756 | 234,377 | 128 | 17,287 |
| Taxable income: | | | | | | | | | | | | |
| As computed under current law | 109,105 | 35,217,866 | 109,092 | 35,216,121 | 13 | 1,745 | 157,099 | 40,985,807 | 157,070 | 40,983,364 | 29 | 2,443 |
| As computed under prior law | 109,061 | 34,861,501 | 109,051 | 34,859,796 | 10 | 1,705 | 156,951 | 40,473,839 | 156,925 | 40,471,488 | 26 | 2,350 |
| Tax at normal rates | 109,061 | 21,225,303 | 109,051 | 21,224,347 | 10 | 955 | 156,951 | 23,959,324 | 156,925 | 23,958,153 | 26 | 1,171 |
| Tax savings | 90,740 | 2,018,991 | 90,733 | 2,018,745 | 7 | 247 | 124,131 | 2,210,485 | 124,123 | 2,210,207 | 8 | 278 |
| Income tax before credits | 109,061 | 19,232,553 | 109,051 | 19,231,844 | 10 | 709 | 156,970 | 21,791,425 | 156,944 | 21,790,532 | 26 | 893 |
| Tax credits: | | | | | | | | | | | | |
| Total | 84,281 | 441,735 | 84,271 | 441,026 | 10 | 709 | 119,095 | 565,529 | 119,069 | 564,636 | 26 | 893 |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — | — | — |
| Investment credit | 58,847 | 415,570 | 58,838 | 415,135 | 9 | 435 | 86,009 | 529,582 | 85,984 | 528,964 | 25 | 618 |
| Jobs credit | 3,591 | 16,415 | 3,591 | 16,415 | — | — | 4,644 | 22,492 | 4,644 | 22,492 | — | — |
| Minimum tax reported on Form 1040 | 6,979 | 123,724 | 6,979 | 123,724 | — | — | 18,238 | 239,016 | 18,238 | 239,016 | — | — |
| Alternative minimum tax reported on Form 1040 | 5,955 | 266,759 | 5,955 | 266,759 | — | — | 20,054 | 608,815 | 20,054 | 608,815 | — | — |
| Modified total income tax: | | | | | | | | | | | | |
| Taxes paid to the U.S. | 109,217 | 19,181,300 | 109,217 | 19,181,300 | — | — | 158,682 | 22,073,728 | 158,682 | 22,073,728 | — | — |
| Foreign taxes paid | 16,213 | 230,575 | 16,213 | 230,575 | — | — | 21,116 | 261,481 | 21,116 | 261,481 | — | — |
| Taxable income which would yield: | | | | | | | | | | | | |
| Income tax before credits | 109,061 | 32,001,255 | 109,051 | 31,999,930 | 10 | 1,324 | 156,970 | 37,337,727 | 156,944 | 37,335,812 | 26 | 1,915 |
| Income tax after credits | 108,992 | 31,350,429 | 108,992 | 31,350,429 | — | — | 156,001 | 36,452,069 | 156,001 | 36,452,069 | — | — |
| Modified total income tax | 109,217 | 31,928,147 | 109,217 | 31,928,147 | — | — | 158,682 | 37,871,020 | 158,682 | 37,871,020 | — | — |

* Estimate should be used with caution because of the small number of sample returns on which it is based.
 † Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.
 NOTE: Detail may not add to total because of rounding.

Table 5.9—Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect

[All figures are estimates based on samples]

| Item with second largest tax effect | Item with the largest tax effect | | | | | | | | | |
|---|----------------------------------|------------------|-------------------------|------------------|----------------------|------------------|-------------------------|------------------|--------------------------------------|------------------|
| | Total | | Interest paid deduction | | Taxes paid deduction | | Contributions deduction | | Medical and dental expense deduction | |
| | Number of returns | Percent of total | Number of returns | Percent of total | Number of returns | Percent of total | Number of returns | Percent of total | Number of returns | Percent of total |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Returns With Modified Total Income Tax | | | | | | | | | | |
| Returns with adjusted gross income \$200,000 or more | | | | | | | | | | |
| Total | 117,194 | 100.0 | 29,715 | 25.3 | 55,335 | 47.2 | 20,761 | 17.7 | 1,118 | .9 |
| Interest paid deduction | 29,471 | 25.1 | — | — | 22,228 | 40.1 | 4,549 | 21.9 | 81 | 7.2 |
| Taxes paid deduction | 36,157 | 30.8 | 18,482 | 62.2 | — | — | 12,776 | 61.5 | 582 | 52.0 |
| Contributions deduction | 28,830 | 24.6 | 5,177 | 17.4 | 21,684 | 39.1 | — | — | 290 | 25.9 |
| Medical and dental expense deduction | 999 | .8 | 181 | 6.6 | 562 | 1.0 | 191 | .9 | — | — |
| Net casualty or theft loss deduction | 926 | .7 | 235 | 7.7 | 533 | .9 | 100 | .4 | *19 | *1.7 |
| Miscellaneous deductions | 10,981 | 9.3 | 2,286 | 7.6 | 6,482 | 11.7 | 1,883 | 9.0 | 118 | 10.5 |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — |
| Investment credit | 7,297 | 6.2 | 2,195 | 7.3 | 3,637 | 6.5 | 1,229 | 5.9 | *28 | *2.5 |
| Jobs credit | 717 | .6 | 150 | .5 | 183 | .3 | 32 | .1 | — | — |
| No second largest item | 1,816 | 1.5 | 1,009 | 3.4 | *26 | .1 | () | — | — | — |
| Returns with expanded income \$200,000 or more | | | | | | | | | | |
| Total | 149,712 | 100.0 | 40,837 | 27.2 | 45,273 | 30.2 | 35,382 | 23.6 | 1,223 | .8 |
| Interest paid deduction | 26,164 | 17.4 | — | — | 8,412 | 18.5 | 11,741 | 33.1 | 134 | 10.9 |
| Taxes paid deduction | 21,306 | 14.2 | *8,861 | *16.8 | — | — | 6,460 | 18.2 | 338 | 27.6 |
| Contributions deduction | 44,124 | 29.4 | 17,805 | 43.6 | 16,373 | 36.1 | — | — | 378 | 30.9 |
| Medical and dental expense deduction | 4,507 | 3.0 | 491 | 1.2 | 1,389 | 3.0 | 1,988 | 5.6 | — | — |
| Net casualty or theft loss deduction | 1,955 | 1.3 | 507 | 1.2 | 698 | 1.5 | 511 | 1.4 | 3 | .2 |
| Miscellaneous deductions | 29,772 | 19.8 | 6,883 | 16.8 | 12,009 | 26.5 | *9,600 | *27.1 | 265 | 21.6 |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — |
| Investment credit | 13,682 | 9.1 | 3,558 | 8.7 | 5,357 | 11.8 | 3,767 | 10.6 | 61 | 4.9 |
| Jobs credit | 2,471 | 1.6 | 608 | 1.4 | 743 | 1.6 | 913 | 2.5 | — | — |
| No second largest item | 5,731 | 3.8 | 4,124 | 10.1 | 292 | .6 | 402 | 1.1 | *44 | *3.6 |
| Returns with adjusted gross income plus excluded tax preferences \$200,000 or more | | | | | | | | | | |
| Total | 158,682 | 100.0 | 44,945 | 28.3 | 69,937 | 44.0 | 26,313 | 16.5 | 1,916 | 1.2 |
| Interest paid deduction | 38,252 | 24.1 | — | — | 27,813 | 39.7 | 6,093 | 23.1 | 116 | 6.0 |
| Taxes paid deduction | 49,918 | 31.4 | 27,016 | 60.1 | — | — | 15,741 | 59.8 | 1,104 | 57.6 |
| Contributions deduction | 36,590 | 23.0 | 7,179 | 15.9 | 26,654 | 38.1 | — | — | 378 | 19.7 |
| Medical and dental expense deduction | 1,331 | .8 | 333 | .7 | 671 | .9 | 233 | .8 | — | — |
| Net casualty or theft loss deduction | 1,157 | .7 | 328 | .7 | 628 | .9 | 120 | .4 | *41 | *2.1 |
| Miscellaneous deductions | 15,223 | 9.5 | 3,940 | 8.7 | 8,469 | 12.1 | 2,408 | 9.1 | 127 | 6.6 |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — |
| Investment credit | 11,064 | 6.9 | 3,499 | 7.7 | 5,337 | 7.6 | 1,685 | 6.4 | 150 | 7.8 |
| Jobs credit | 1,125 | .7 | 179 | .4 | 229 | .3 | 32 | .1 | — | — |
| No second largest item | 4,022 | 2.5 | 2,471 | 5.5 | 136 | .1 | 1 | () | — | — |
| Returns with adjusted gross income less investment interest \$200,000 or more | | | | | | | | | | |
| Total | 109,217 | 100.0 | 24,015 | 21.9 | 14,349 | 13.1 | *32,015 | *29.3 | 2,912 | 2.6 |
| Interest paid deduction | 11,705 | 10.7 | — | — | 1,731 | 12.0 | 3,023 | 9.4 | 248 | 8.5 |
| Taxes paid deduction | 4,988 | 4.5 | 1,041 | 4.3 | — | — | 1,180 | 3.6 | 116 | 3.9 |
| Contributions deduction | 17,855 | 16.3 | 4,063 | 16.9 | 2,878 | 20.0 | — | — | 361 | 12.4 |
| Medical and dental expense deduction | 10,049 | 9.2 | 1,382 | 5.7 | 1,154 | 8.0 | 3,474 | 10.8 | — | — |
| Net casualty or theft loss deduction | 3,351 | 3.0 | 773 | 3.2 | 434 | 3.0 | 1,179 | 3.6 | *55 | *1.8 |
| Miscellaneous deductions | 29,973 | 27.4 | 8,182 | 34.0 | 4,541 | 31.6 | 13,032 | 40.7 | 793 | 27.2 |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — |
| Investment credit | 14,099 | 12.9 | 3,518 | 14.6 | 2,297 | 16.0 | 5,053 | 15.7 | 164 | 5.6 |
| Jobs credit | 8,572 | 7.8 | 1,329 | 5.5 | 962 | 6.7 | 3,343 | 10.4 | 457 | 15.6 |
| No second largest item | 8,625 | 7.9 | 3,727 | 15.5 | 352 | 2.4 | 1,731 | 5.4 | 718 | 24.6 |
| Returns Without Modified Total Income Tax | | | | | | | | | | |
| Returns with adjusted gross income \$200,000 or more | | | | | | | | | | |
| Total | 56 | 100.0 | 21 | 37.5 | 8 | 14.2 | 4 | 7.1 | 1 | 1.7 |
| Interest paid deduction | 18 | 32.1 | — | — | 4 | 50.0 | 2 | 50.0 | — | — |
| Taxes paid deduction | 13 | 23.2 | 10 | 47.6 | — | — | — | — | — | — |
| Contributions deduction | 11 | 19.6 | *6 | 28.5 | 2 | 25.0 | — | — | — | — |
| Medical and dental expense deduction | — | — | — | — | — | — | — | — | — | — |
| Net casualty or theft loss deduction | — | — | — | — | — | — | — | — | — | — |
| Miscellaneous deductions | 7 | 12.5 | 3 | 14.2 | 2 | 25.0 | — | — | 1 | 100.0 |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — |
| Investment credit | 4 | 7.1 | 2 | 9.5 | — | — | 2 | 50.0 | — | — |
| Jobs credit | — | — | — | — | — | — | — | — | — | — |
| No second largest item | 3 | 5.3 | — | — | — | — | — | — | — | — |
| Returns with expanded income \$200,000 or more | | | | | | | | | | |
| Total | 114 | 100.0 | 69 | 60.5 | 8 | 7.0 | 20 | 17.5 | 1 | .8 |
| Interest paid deduction | 6 | 5.2 | — | — | 3 | 37.5 | 2 | 10.0 | — | — |
| Taxes paid deduction | 45 | 39.4 | *28 | *40.5 | — | — | *14 | *70.0 | — | — |
| Contributions deduction | 20 | 17.5 | 5 | 7.2 | 2 | 25.0 | 1 | 5.0 | 1 | 100.0 |
| Medical and dental expense deduction | 2 | 1.7 | — | — | 1 | 12.5 | — | — | — | — |
| Net casualty or theft loss deduction | — | — | — | — | — | — | — | — | — | — |
| Miscellaneous deductions | 5 | 4.3 | 2 | 2.9 | 1 | 12.5 | 2 | 10.0 | — | — |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — |
| Investment credit | 3 | 2.6 | 1 | 1.4 | 1 | 12.5 | 1 | 5.0 | — | — |
| Jobs credit | — | — | — | — | — | — | — | — | — | — |
| No second largest item | 33 | 28.9 | 33 | 47.8 | — | — | — | — | — | — |
| Returns with adjusted gross income plus excluded tax preferences \$200,000 or more | | | | | | | | | | |
| Total | 154 | 100.0 | 96 | 62.3 | 11 | 7.1 | 4 | 2.6 | 2 | 1.3 |
| Interest paid deduction | 38 | 24.6 | — | — | 6 | 54.5 | 2 | 50.0 | — | — |
| Taxes paid deduction | 38 | 24.6 | 34 | 35.4 | — | — | — | — | 1 | 50.0 |
| Contributions deduction | 23 | 14.9 | *17 | *17.7 | 3 | 27.2 | — | — | — | — |
| Medical and dental expense deduction | 1 | .6 | 1 | 1.0 | — | — | — | — | — | — |
| Net casualty or theft loss deduction | — | — | — | — | — | — | — | — | — | — |
| Miscellaneous deductions | 7 | 4.5 | 3 | 3.1 | 2 | 18.1 | — | — | 1 | 50.0 |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — |
| Investment credit | *14 | *9.0 | *12 | *12.5 | — | — | 2 | 50.0 | — | — |
| Jobs credit | — | — | — | — | — | — | — | — | — | — |
| No second largest item | 33 | 21.4 | 29 | 30.2 | — | — | — | — | — | — |
| Returns with adjusted gross income less investment interest \$200,000 or more | | | | | | | | | | |
| Total | 36 | 100.0 | 8 | 22.2 | 16 | 44.4 | 4 | 11.1 | 1 | 2.7 |
| Interest paid deduction | 6 | 16.6 | — | — | 3 | 18.7 | 1 | 25.0 | — | — |
| Taxes paid deduction | 4 | 11.1 | 1 | 12.5 | — | — | — | — | — | — |
| Contributions deduction | *11 | *30.5 | 2 | 25.0 | *7 | *43.7 | 3 | 75.0 | — | — |
| Medical and dental expense deduction | 3 | 8.3 | — | — | — | — | — | — | — | — |
| Net casualty or theft loss deduction | — | — | — | — | — | — | — | — | — | — |
| Miscellaneous deductions | 6 | 16.6 | 2 | 25.0 | 3 | 18.7 | — | — | 1 | 100.0 |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — |
| Investment credit | — | — | — | — | — | — | — | — | — | — |
| Jobs credit | — | — | — | — | — | — | — | — | — | — |
| No second largest item | 6 | 16.6 | 3 | 37.5 | 3 | 18.7 | — | — | — | — |

Footnote(s) at end of table.

Table 5.9—Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect—Continued

[All figures are estimates based on samples]

| Item with second largest tax effect | Item with the largest tax effect—Continued | | | | | | | | | |
|---|--|------------------|--------------------------|------------------|--------------------|------------------|-------------------|------------------|-------------------|------------------|
| | Net casualty or theft loss deduction | | Miscellaneous deductions | | Foreign tax credit | | Investment credit | | Jobs credit | |
| | Number of returns | Percent of total | Number of returns | Percent of total | Number of returns | Percent of total | Number of returns | Percent of total | Number of returns | Percent of total |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| Returns With Modified Total Income Tax | | | | | | | | | | |
| Returns with adjusted gross income \$200,000 or more | | | | | | | | | | |
| Total | 556 | .4 | 3,280 | 2.8 | — | — | 6,093 | 5.2 | 336 | .2 |
| Interest paid deduction | 226 | 40.6 | 670 | 20.4 | — | — | 1,670 | 27.4 | 47 | 13.9 |
| Taxes paid deduction | 259 | 46.5 | 1,761 | 53.6 | — | — | 2,216 | 36.3 | 81 | 24.1 |
| Contributions deduction | *45 | *8.0 | 619 | 18.8 | — | — | 1,004 | 16.4 | *11 | *3.2 |
| Medical and dental expense deduction | — | — | 38 | 1.1 | — | — | *27 | *.4 | — | — |
| Net casualty or theft loss deduction | — | — | *14 | *.4 | — | — | *25 | *.4 | — | — |
| Miscellaneous deductions | *18 | *3.2 | — | — | — | — | 190 | 3.1 | *4 | *1.1 |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — |
| Investment credit | *8 | *1.4 | 164 | 5.0 | — | — | — | — | 36 | 10.7 |
| Jobs credit | — | — | *13 | *.4 | — | — | — | — | — | — |
| No second largest item | — | — | 1 | () | — | — | 339 | 5.5 | — | — |
| Total | — | — | — | — | — | — | 622 | 10.2 | 157 | 46.7 |
| Returns with expanded income \$200,000 or more | | | | | | | | | | |
| Total | 1,156 | .7 | 14,131 | 9.4 | — | — | 10,621 | 7.0 | 1,089 | .7 |
| Interest paid deduction | 271 | 23.4 | 3,142 | 22.2 | — | — | 2,393 | 22.5 | 71 | 6.5 |
| Taxes paid deduction | 331 | 28.6 | 4,161 | 29.4 | — | — | 3,010 | 28.3 | 145 | 13.3 |
| Contributions deduction | 449 | 38.8 | 5,231 | 37.0 | — | — | 3,773 | 35.5 | 115 | 10.5 |
| Medical and dental expense deduction | 2 | .1 | 473 | 3.3 | — | — | 143 | 1.3 | *21 | *1.9 |
| Net casualty or theft loss deduction | — | — | 190 | 1.3 | — | — | 45 | .4 | 1 | () |
| Miscellaneous deductions | 44 | 3.8 | — | — | — | — | 964 | 9.0 | *7 | *.6 |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — |
| Investment credit | 56 | 4.8 | 753 | 5.3 | — | — | — | — | 130 | 11.9 |
| Jobs credit | 1 | () | 58 | .4 | — | — | — | — | — | — |
| No second largest item | *2 | *.1 | 123 | .8 | — | — | 145 | 1.3 | 599 | 55.0 |
| Returns with adjusted gross income plus excluded tax preferences \$200,000 or more | | | | | | | | | | |
| Total | 791 | .5 | 4,546 | 2.8 | — | — | 9,581 | 6.0 | 653 | .4 |
| Interest paid deduction | 348 | 43.9 | 1,035 | 22.7 | — | — | 2,789 | 29.1 | 58 | 8.8 |
| Taxes paid deduction | 359 | 45.3 | 2,230 | 49.0 | — | — | 3,305 | 34.5 | 163 | 24.9 |
| Contributions deduction | 47 | 5.9 | 940 | 20.6 | — | — | 1,368 | 14.2 | *24 | *3.6 |
| Medical and dental expense deduction | — | — | 66 | 1.4 | — | — | *28 | *.2 | — | — |
| Net casualty or theft loss deduction | — | — | *14 | *.3 | — | — | 26 | .2 | — | — |
| Miscellaneous deductions | *18 | *2.2 | — | — | — | — | 257 | 2.6 | *4 | *.6 |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — |
| Investment credit | *19 | *2.4 | 247 | 5.4 | — | — | — | — | 127 | 19.4 |
| Jobs credit | — | — | *13 | *.2 | — | — | — | — | — | — |
| No second largest item | — | — | 1 | () | — | — | 1,136 | 11.8 | 277 | 42.4 |
| Returns with adjusted gross income less investment interest \$200,000 or more | | | | | | | | | | |
| Total | 1,560 | 1.4 | 22,181 | 20.3 | — | — | 10,318 | 9.4 | 1,867 | 1.7 |
| Interest paid deduction | 241 | 15.4 | 4,617 | 20.8 | — | — | 1,653 | 16.0 | 192 | 10.2 |
| Taxes paid deduction | 127 | 8.1 | 1,513 | 6.8 | — | — | 908 | 8.8 | 103 | 5.5 |
| Contributions deduction | 495 | 31.7 | 6,231 | 28.0 | — | — | 3,411 | 33.0 | 416 | 22.2 |
| Medical and dental expense deduction | 54 | 3.4 | 3,202 | 14.4 | — | — | 637 | 6.1 | 146 | 7.8 |
| Net casualty or theft loss deduction | — | — | 641 | 2.8 | — | — | 214 | 2.0 | *55 | *2.9 |
| Miscellaneous deductions | 483 | 30.9 | — | — | — | — | 2,479 | 24.0 | 463 | 24.8 |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — |
| Investment credit | 109 | 6.9 | 2,784 | 12.5 | — | — | — | — | 174 | 9.3 |
| Jobs credit | 50 | 3.2 | 1,764 | 7.9 | — | — | — | — | — | — |
| No second largest item | 1 | () | 1,429 | 6.4 | — | — | 349 | 3.3 | 318 | 17.0 |
| Returns Without Modified Total Income Tax | | | | | | | | | | |
| Returns with adjusted gross income \$200,000 or more | | | | | | | | | | |
| Total | 12 | 21.4 | 6 | 10.7 | — | — | 3 | 5.3 | 1 | 1.7 |
| Interest paid deduction | *8 | *66.6 | 2 | 33.3 | — | — | 1 | 33.3 | 1 | 100.0 |
| Taxes paid deduction | — | — | 1 | 16.6 | — | — | 2 | 66.6 | — | — |
| Contributions deduction | 3 | 25.0 | — | — | — | — | — | — | — | — |
| Medical and dental expense deduction | — | — | — | — | — | — | — | — | — | — |
| Net casualty or theft loss deduction | — | — | — | — | — | — | — | — | — | — |
| Miscellaneous deductions | 1 | 8.3 | — | — | — | — | — | — | — | — |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — |
| Investment credit | — | — | — | — | — | — | — | — | — | — |
| Jobs credit | — | — | — | — | — | — | — | — | — | — |
| No second largest item | — | — | 3 | 50.0 | — | — | — | — | — | — |
| Returns with expanded income \$200,000 or more | | | | | | | | | | |
| Total | — | — | 4 | 3.5 | — | — | *12 | *10.5 | — | — |
| Interest paid deduction | — | — | 1 | 25.0 | — | — | — | — | — | — |
| Taxes paid deduction | — | — | 1 | 25.0 | — | — | 2 | 16.6 | — | — |
| Contributions deduction | — | — | 2 | 50.0 | — | — | *10 | *83.3 | — | — |
| Medical and dental expense deduction | — | — | — | — | — | — | — | — | — | — |
| Net casualty or theft loss deduction | — | — | — | — | — | — | — | — | — | — |
| Miscellaneous deductions | — | — | — | — | — | — | — | — | — | — |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — |
| Investment credit | — | — | — | — | — | — | — | — | — | — |
| Jobs credit | — | — | — | — | — | — | — | — | — | — |
| No second largest item | — | — | — | — | — | — | — | — | — | — |
| Returns with adjusted gross income plus excluded tax preferences \$200,000 or more | | | | | | | | | | |
| Total | 30 | 19.4 | 6 | 3.9 | — | — | 4 | 2.6 | 1 | .6 |
| Interest paid deduction | *26 | *86.6 | 2 | 33.3 | — | — | 1 | 25.0 | 1 | 100.0 |
| Taxes paid deduction | — | — | 1 | 16.6 | — | — | 2 | 50.0 | — | — |
| Contributions deduction | 3 | 10.0 | — | — | — | — | — | — | — | — |
| Medical and dental expense deduction | — | — | — | — | — | — | — | — | — | — |
| Net casualty or theft loss deduction | — | — | — | — | — | — | — | — | — | — |
| Miscellaneous deductions | 1 | 3.3 | — | — | — | — | — | — | — | — |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — |
| Investment credit | — | — | — | — | — | — | — | — | — | — |
| Jobs credit | — | — | — | — | — | — | — | — | — | — |
| No second largest item | — | — | 3 | 50.0 | — | — | 1 | 25.0 | — | — |
| Returns with adjusted gross income less investment interest \$200,000 or more | | | | | | | | | | |
| Total | — | — | 4 | 11.1 | — | — | 3 | 8.3 | — | — |
| Interest paid deduction | — | — | 1 | 25.0 | — | — | 1 | 33.3 | — | — |
| Taxes paid deduction | — | — | 2 | 50.0 | — | — | 1 | 33.3 | — | — |
| Contributions deduction | — | — | 1 | 25.0 | — | — | 1 | 33.3 | — | — |
| Medical and dental expense deduction | — | — | — | — | — | — | — | — | — | — |
| Net casualty or theft loss deduction | — | — | — | — | — | — | — | — | — | — |
| Miscellaneous deductions | — | — | — | — | — | — | — | — | — | — |
| Foreign tax credit | — | — | — | — | — | — | — | — | — | — |
| Investment credit | — | — | — | — | — | — | — | — | — | — |
| Jobs credit | — | — | — | — | — | — | — | — | — | — |
| No second largest item | — | — | — | — | — | — | — | — | — | — |

() Less than 0.05 percent.
 Estimates 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 5.10—Returns Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Itemized Deductions as a Percent of Income

[All figures are estimates based on samples]

| Type of deduction or credit | Returns with adjusted gross income \$200,000 or more | | | | | | | | | | |
|---|--|------------------------|-----------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|--------------|
| | Total | No deduction or credit | Under 10% | 10% under 20% | 20% under 30% | 30% under 40% | 40% under 50% | 50% under 60% | 60% under 70% | 70% under 100% | 100% or more |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| Total itemized deductions | 56 | — | † | † | — | † | — | 3 | — | † | 47 |
| Interest paid deduction: | | | | | | | | | | | |
| Total | 56 | 5 | 22 | 5 | † | † | † | † | † | † | 16 |
| Investment interest per income concept | 56 | 6 | 26 | 3 | 4 | † | † | † | † | † | 10 |
| Investment interest exceeding investment income per concept | 56 | 38 | 8 | 4 | † | † | — | † | † | † | † |
| Taxes paid deduction | 56 | 3 | 35 | 8 | † | — | — | — | — | † | 7 |
| Contributions deduction | 56 | 6 | 37 | 5 | † | † | † | 3 | — | † | † |
| Medical and dental expense deduction | 56 | 32 | 23 | — | — | — | — | — | — | — | † |
| Net casualty or theft loss deduction | 56 | 40 | 4 | — | — | — | — | — | — | 3 | † |
| Miscellaneous deductions | 56 | 14 | 30 | 5 | — | — | † | — | — | — | 6 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits | 56 | 42 | 4 | † | 4 | † | — | — | — | 4 | — |
| Foreign tax credit | 56 | 56 | — | — | — | — | — | — | — | — | — |
| Investment credit | 56 | 43 | 4 | † | 4 | † | — | — | — | 3 | — |
| Jobs credit | 56 | 56 | — | — | — | — | — | — | — | — | — |
| Tax preferences excluded from adjusted gross income | 56 | 14 | 30 | 4 | † | 3 | † | † | — | — | † |

| Type of deduction or credit | Returns with expanded income \$200,000 or more | | | | | | | | | | |
|---|--|------------------------|-----------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|--------------|
| | Total | No deduction or credit | Under 10% | 10% under 20% | 20% under 30% | 30% under 40% | 40% under 50% | 50% under 60% | 60% under 70% | 70% under 100% | 100% or more |
| | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) |
| Total itemized deductions | 114 | 30 | 8 | 22 | 1 | — | 3 | 3 | — | — | 47 |
| Interest paid deduction: | | | | | | | | | | | |
| Total | 114 | 52 | 57 | 15 | — | — | — | — | 1 | — | 3 |
| Investment interest per income concept | 114 | 38 | 56 | 15 | 2 | 2 | 1 | — | — | — | — |
| Investment interest exceeding investment income per concept | 114 | 106 | 5 | — | — | — | — | — | — | — | 3 |
| Taxes paid deduction | 114 | 33 | 69 | 3 | 1 | 1 | — | — | — | — | 7 |
| Contributions deduction | 114 | 34 | 71 | 2 | 1 | 3 | — | 2 | — | — | 1 |
| Medical and dental expense deduction | 114 | 74 | 38 | — | 1 | — | — | — | — | — | 1 |
| Net casualty or theft loss deduction | 114 | 83 | 2 | — | — | — | — | 1 | — | 2 | 26 |
| Miscellaneous deductions | 114 | 51 | 54 | 2 | 1 | — | 1 | — | — | — | 5 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits | 114 | 91 | 5 | 11 | 2 | 1 | — | 1 | 1 | 2 | — |
| Foreign tax credit | 114 | 114 | — | — | — | — | — | — | — | — | — |
| Investment credit | 114 | 92 | 5 | 11 | 2 | 1 | — | 1 | 1 | 1 | — |
| Jobs credit | 114 | 114 | — | — | — | — | — | — | — | — | — |
| Tax preferences excluded from adjusted gross income | 114 | 14 | 18 | 2 | 2 | 18 | 2 | — | 10 | — | 48 |

| Type of deduction or credit | Returns with adjusted gross income plus excluded tax preferences \$200,000 or more | | | | | | | | | | |
|---|--|------------------------|-----------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|--------------|
| | Total | No deduction or credit | Under 10% | 10% under 20% | 20% under 30% | 30% under 40% | 40% under 50% | 50% under 60% | 60% under 70% | 70% under 100% | 100% or more |
| | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) |
| Total itemized deductions | 154 | 30 | 5 | 15 | 1 | 11 | 1 | 26 | 1 | 2 | 62 |
| Interest paid deduction: | | | | | | | | | | | |
| Total | 154 | 36 | 39 | 23 | 14 | — | 22 | 1 | 1 | 4 | 14 |
| Investment interest per income concept | 154 | 38 | 60 | 13 | 6 | — | 22 | 5 | — | 2 | 8 |
| Investment interest exceeding investment income per concept | 154 | 138 | 8 | 3 | 1 | — | — | — | 1 | 1 | 1 |
| Taxes paid deduction | 154 | 33 | 103 | 8 | 2 | — | — | — | — | 1 | 7 |
| Contributions deduction | 154 | 36 | 105 | 5 | 3 | 1 | 1 | 2 | — | — | 1 |
| Medical and dental expense deduction | 154 | 106 | 46 | — | 1 | — | — | — | — | — | 1 |
| Net casualty or theft loss deduction | 154 | 120 | 4 | — | — | — | — | 1 | — | 3 | 26 |
| Miscellaneous deductions | 154 | 77 | 65 | 5 | — | — | 1 | — | — | — | 6 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits | 154 | 126 | 6 | 11 | 4 | 1 | — | 1 | 1 | 2 | — |
| Foreign tax credit | 154 | 154 | — | — | — | — | — | — | — | — | — |
| Investment credit | 154 | 129 | 6 | 11 | 4 | 1 | — | 1 | — | 1 | — |
| Jobs credit | 154 | 154 | — | — | — | — | — | — | — | — | — |
| Tax preferences excluded from adjusted gross income | 154 | 14 | 31 | 3 | 5 | 20 | 23 | 10 | — | — | 48 |

| Type of deduction or credit | Returns with adjusted gross income less investment interest \$200,000 or more | | | | | | | | | | |
|---|---|------------------------|-----------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|--------------|
| | Total | No deduction or credit | Under 10% | 10% under 20% | 20% under 30% | 30% under 40% | 40% under 50% | 50% under 60% | 60% under 70% | 70% under 100% | 100% or more |
| | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) |
| Total itemized deductions | 36 | — | 2 | 2 | — | — | 1 | 2 | — | — | 29 |
| Interest paid deduction: | | | | | | | | | | | |
| Total | 36 | 19 | 13 | 1 | — | — | — | — | — | — | 3 |
| Investment interest per income concept | 36 | 6 | 21 | 5 | 1 | 1 | 1 | — | — | — | 1 |
| Investment interest exceeding investment income per concept | 36 | 28 | 5 | — | — | — | — | — | — | — | 3 |
| Taxes paid deduction | 36 | 3 | 24 | 1 | 1 | — | 1 | — | — | — | 6 |
| Contributions deduction | 36 | 4 | 24 | 2 | — | 1 | 1 | 2 | — | 1 | 1 |
| Medical and dental expense deduction | 36 | 21 | 14 | — | — | — | — | — | — | — | 1 |
| Net casualty or theft loss deduction | 36 | 24 | 1 | — | — | — | — | — | — | 2 | 9 |
| Miscellaneous deductions | 36 | 10 | 16 | 3 | 1 | — | 1 | — | — | — | 5 |
| Deduction equivalent of: | | | | | | | | | | | |
| Total credits | 36 | 26 | 2 | 1 | 2 | 1 | — | — | — | 4 | — |
| Foreign tax credit | 36 | 36 | — | — | — | — | — | — | — | — | — |
| Investment credit | 36 | 27 | 2 | 1 | 2 | 1 | — | — | — | 3 | — |
| Jobs credit | 36 | 36 | — | — | — | — | — | — | — | — | — |
| Tax preferences excluded from adjusted gross income | 36 | 14 | 17 | 1 | — | 2 | — | — | — | — | 2 |

* Estimate should be used with caution because of the small number of sample returns on which it is based.
 † Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.

Table 5.11—Returns With and Without Modified Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts

[All figures are estimates based on samples]

| Effective Tax Rate | Size of adjusted gross income | | | | | Size of expanded income | | | | |
|--|-------------------------------|-------------------|--------------------------|---------------------------|-------------------|-------------------------|-------------------|--------------------------|---------------------------|-------------------|
| | Total | Under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$200,000 | \$200,000 or more | Total | Under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$200,000 | \$200,000 or more |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| All returns | 93,902,469 | 90,773,278 | 2,568,427 | 443,514 | 117,250 | 93,902,469 | 90,631,603 | 2,628,543 | 492,497 | 149,826 |
| Returns without modified total income tax: | | | | | | | | | | |
| Number of returns | 18,474,553 | 18,464,579 | 9,300 | 618 | 56 | 18,474,553 | 18,464,096 | 9,430 | 913 | 114 |
| Percent of total | 19.7 | 20.3 | 0.4 | 0.1 | () | 19.7 | 20.4 | 0.4 | 0.2 | 0.1 |
| Returns with modified total income tax: | | | | | | | | | | |
| Number of returns | 75,427,916 | 72,308,699 | 2,559,127 | 442,896 | 117,194 | 75,427,916 | 72,167,507 | 2,619,113 | 491,584 | 149,712 |
| Percent of total | 80.3 | 79.7 | 99.6 | 99.9 | 100.0 | 80.3 | 79.6 | 99.6 | 99.8 | 99.9 |
| Effective tax rate | | | | | | | | | | |
| Under 5 percent: | | | | | | | | | | |
| Number of returns | 11,692,958 | 11,664,953 | 22,350 | 5,096 | 559 | 11,820,100 | 11,779,819 | 34,037 | 5,625 | 619 |
| Percent of total | 12.5 | 12.9 | 0.9 | 1.1 | 0.5 | 12.6 | 13.0 | 1.3 | 1.1 | 0.4 |
| 5 under 10 percent: | | | | | | | | | | |
| Number of returns | 19,309,761 | 19,257,463 | 45,999 | 5,097 | 1,202 | 19,430,783 | 19,321,832 | 94,116 | 12,491 | 2,344 |
| Percent of total | 20.6 | 21.2 | 1.8 | 1.1 | 1.0 | 20.7 | 21.3 | 3.6 | 2.5 | 1.6 |
| 10 under 15 percent: | | | | | | | | | | |
| Number of returns | 24,953,788 | 24,818,123 | 126,280 | 7,659 | 1,726 | 24,920,838 | 24,704,696 | 177,978 | 32,337 | 5,827 |
| Percent of total | 26.6 | 27.3 | 4.9 | 1.7 | 1.5 | 26.5 | 27.3 | 6.8 | 6.6 | 3.9 |
| 15 under 20 percent: | | | | | | | | | | |
| Number of returns | 13,381,224 | 12,933,391 | 432,983 | 12,878 | 1,972 | 13,319,724 | 12,805,786 | 462,316 | 35,817 | 15,805 |
| Percent of total | 14.3 | 14.2 | 16.9 | 2.9 | 1.7 | 14.2 | 14.1 | 17.6 | 7.3 | 10.5 |
| 20 under 25 percent: | | | | | | | | | | |
| Number of returns | 4,071,516 | 3,191,712 | 848,993 | 27,343 | 3,468 | 4,061,828 | 3,139,721 | 860,472 | 44,279 | 17,356 |
| Percent of total | 4.3 | 3.5 | 33.1 | 6.2 | 3.0 | 4.3 | 3.5 | 32.7 | 9.0 | 11.6 |
| 25 under 30 percent: | | | | | | | | | | |
| Number of returns | 1,141,251 | 371,796 | 699,764 | 63,834 | 5,857 | 1,107,447 | 353,327 | 664,713 | 75,047 | 14,360 |
| Percent of total | 1.2 | 0.4 | 27.2 | 14.4 | 5.0 | 1.2 | 0.4 | 25.3 | 15.2 | 9.6 |
| 30 under 35 percent: | | | | | | | | | | |
| Number of returns | 469,827 | 50,555 | 290,619 | 116,707 | 11,946 | 438,067 | 47,407 | 256,591 | 114,772 | 19,297 |
| Percent of total | 0.5 | 0.1 | 11.3 | 26.3 | 10.2 | 0.5 | 0.1 | 9.8 | 23.3 | 12.9 |
| 35 under 40 percent: | | | | | | | | | | |
| Number of returns | 227,593 | 5,764 | 75,074 | 125,448 | 21,307 | 204,078 | 5,213 | 57,856 | 116,205 | 24,804 |
| Percent of total | 0.2 | () | 2.9 | 28.3 | 18.2 | 0.2 | () | 2.2 | 23.6 | 16.6 |
| 40 under 45 percent: | | | | | | | | | | |
| Number of returns | 101,392 | 2,648 | 13,065 | 56,478 | 29,201 | 80,380 | *1,860 | 9,086 | 42,496 | 26,938 |
| Percent of total | 0.1 | () | 0.5 | 12.7 | 24.9 | 0.1 | () | 0.3 | 8.6 | 18.0 |
| 45 under 50 percent: | | | | | | | | | | |
| Number of returns | 43,779 | 4,944 | 2,379 | 16,079 | 20,377 | 27,742 | *3,180 | 1,129 | 9,319 | 14,114 |
| Percent of total | () | () | 0.1 | 3.6 | 17.4 | () | () | () | 1.9 | 9.4 |
| 50 under 60 percent: | | | | | | | | | | |
| Number of returns | 23,673 | 1,002 | 737 | 5,561 | 16,373 | 12,785 | *1,802 | *417 | 3,053 | 7,513 |
| Percent of total | () | () | () | 1.3 | 14.0 | () | () | () | 0.6 | 5.0 |
| 60 under 70 percent: | | | | | | | | | | |
| Number of returns | 4,019 | 697 | 161 | 301 | 2,860 | 807 | *27 | 2 | *48 | 730 |
| Percent of total | () | () | () | 0.1 | 2.4 | () | () | () | () | 0.5 |
| 70 under 80 percent: | | | | | | | | | | |
| Number of returns | 1,153 | 738 | *108 | 143 | 164 | 105 | *27 | 2 | *71 | 5 |
| Percent of total | () | () | () | () | 0.1 | () | () | () | () | () |
| 80 percent or more: | | | | | | | | | | |
| Number of returns | 5,982 | 4,913 | 615 | 272 | 182 | 3,232 | 2,810 | *398 | *24 | — |
| Percent of total | () | () | () | 0.1 | 0.2 | () | () | () | () | — |

Footnote(s) at end of table.

Table 5.11—Returns With and Without Modified Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts—Continued

[All figures are estimates based on samples]

| Effective Tax Rate | Size of adjusted gross income plus excluded tax preferences | | | | | Size of adjusted gross income less investment interest | | | | |
|--|---|----------------|--------------------------|---------------------------|-------------------|--|----------------|--------------------------|---------------------------|-------------------|
| | Total | Under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$200,000 | \$200,000 or more | Total | Under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$200,000 | \$200,000 or more |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| All returns | 93,902,469 | 90,525,379 | 2,705,500 | 512,754 | 158,836 | 93,902,469 | 90,876,210 | 2,492,732 | 424,274 | 109,253 |
| Returns without modified total income tax: | | | | | | | | | | |
| Number of returns | 18,474,553 | 18,461,519 | 11,863 | 1,017 | 154 | 18,474,553 | 18,466,239 | 7,795 | 483 | 36 |
| Percent of total | 19.7 | 20.4 | 0.4 | 0.2 | 0.1 | 19.7 | 20.3 | 0.3 | 0.1 | () |
| Returns with modified total income tax: | | | | | | | | | | |
| Number of returns | 75,427,916 | 72,063,860 | 2,693,637 | 511,737 | 158,682 | 75,427,916 | 72,409,971 | 2,484,937 | 423,791 | 109,217 |
| Percent of total | 80.3 | 79.6 | 99.6 | 99.8 | 99.9 | 80.3 | 79.7 | 99.7 | 99.9 | 100.0 |
| Effective tax rate | | | | | | | | | | |
| Under 5 percent: | | | | | | | | | | |
| Number of returns | 11,877,743 | 11,819,969 | 47,985 | 8,579 | 1,210 | 11,638,343 | 11,617,614 | 17,540 | 2,943 | 246 |
| Percent of total | 12.6 | 13.1 | 1.8 | 1.7 | 0.8 | 12.4 | 12.8 | 0.7 | 0.7 | 0.2 |
| 5 under 10 percent: | | | | | | | | | | |
| Number of returns | 19,533,504 | 19,408,279 | 103,730 | 17,042 | 4,453 | 19,210,402 | 19,171,380 | 34,812 | 3,747 | 463 |
| Percent of total | 20.8 | 21.4 | 3.8 | 3.3 | 2.8 | 20.5 | 21.1 | 1.4 | 0.9 | 0.4 |
| 10 under 15 percent: | | | | | | | | | | |
| Number of returns | 24,971,249 | 24,720,327 | 206,661 | 35,492 | 8,769 | 24,888,858 | 24,781,226 | 101,789 | 4,831 | 1,012 |
| Percent of total | 26.6 | 27.3 | 7.6 | 6.9 | 5.5 | 26.5 | 27.3 | 4.1 | 1.1 | 0.9 |
| 15 under 20 percent: | | | | | | | | | | |
| Number of returns | 13,255,334 | 12,695,020 | 503,022 | 40,287 | 17,005 | 13,445,023 | 13,051,881 | 382,193 | 9,744 | 1,205 |
| Percent of total | 14.1 | 14.0 | 18.6 | 7.9 | 10.7 | 14.3 | 14.4 | 15.3 | 2.3 | 1.1 |
| 20 under 25 percent: | | | | | | | | | | |
| Number of returns | 3,985,262 | 3,027,706 | 888,218 | 51,416 | 17,922 | 4,144,190 | 3,309,817 | 811,971 | 20,320 | 2,082 |
| Percent of total | 4.2 | 3.3 | 32.8 | 10.0 | 11.3 | 4.4 | 3.6 | 32.6 | 4.8 | 1.9 |
| 25 under 30 percent: | | | | | | | | | | |
| Number of returns | 1,072,803 | 332,816 | 642,050 | 81,450 | 16,487 | 1,177,495 | 400,696 | 719,988 | 52,715 | 4,096 |
| Percent of total | 1.1 | 0.4 | 23.7 | 15.9 | 10.4 | 1.3 | 0.4 | 28.9 | 12.4 | 3.7 |
| 30 under 35 percent: | | | | | | | | | | |
| Number of returns | 425,199 | 44,950 | 239,842 | 119,381 | 21,026 | 481,524 | 53,791 | 312,520 | 106,845 | 8,368 |
| Percent of total | 0.5 | () | 8.9 | 23.3 | 13.2 | 0.5 | 0.1 | 12.5 | 25.2 | 7.7 |
| 35 under 40 percent: | | | | | | | | | | |
| Number of returns | 190,686 | *5,212 | 51,858 | 107,988 | 25,628 | 243,526 | 6,265 | 84,947 | 133,571 | 18,743 |
| Percent of total | 0.2 | () | 1.9 | 21.1 | 16.1 | 0.3 | () | 3.4 | 31.5 | 17.2 |
| 40 under 45 percent: | | | | | | | | | | |
| Number of returns | 75,248 | *2,005 | 8,431 | 38,678 | 26,134 | 109,109 | 2,589 | 14,372 | 63,329 | 28,819 |
| Percent of total | 0.1 | () | 0.3 | 7.5 | 16.5 | 0.1 | () | 0.6 | 14.9 | 26.4 |
| 45 under 50 percent: | | | | | | | | | | |
| Number of returns | 26,708 | *4,724 | 1,040 | 8,432 | 12,512 | 46,430 | 3,358 | 2,579 | 18,392 | 22,101 |
| Percent of total | () | () | () | 1.6 | 7.9 | () | () | 0.1 | 4.3 | 20.2 |
| 50 under 60 percent: | | | | | | | | | | |
| Number of returns | 10,177 | *25 | *404 | 2,861 | 6,887 | 28,815 | 3,089 | 1,057 | 6,441 | 18,228 |
| Percent of total | () | () | () | 0.6 | 4.3 | () | () | () | 1.5 | 16.7 |
| 60 under 70 percent: | | | | | | | | | | |
| Number of returns | 718 | *27 | — | *46 | 645 | 6,258 | 2,167 | 265 | 380 | 3,446 |
| Percent of total | () | () | — | () | 0.4 | () | () | () | 0.1 | 3.2 |
| 70 under 80 percent: | | | | | | | | | | |
| Number of returns | *95 | *25 | — | *67 | 3 | 736 | 188 | 136 | 212 | 200 |
| Percent of total | () | () | — | () | () | () | () | () | () | 0.2 |
| 80 percent or more: | | | | | | | | | | |
| Number of returns | 3,190 | 2,775 | *396 | *18 | 1 | 7,207 | 5,910 | 768 | 321 | 208 |
| Percent of total | () | () | () | () | () | () | () | () | 0.1 | 0.2 |

() Less than 0.05 percent.

* 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 5.12—Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Distribution of Returns by Ratio of Taxable Income to Specified Alternative Income

[All figures are estimates based on samples]

| Specified item | Adjusted gross income | | | Expanded income | | | Adjusted gross income plus excluded tax preferences | | | Adjusted gross income less investment interest | | |
|---|-----------------------|------------------|-----------------------------|-------------------|------------------|-----------------------------|---|------------------|-----------------------------|--|------------------|-----------------------------|
| | Number of returns | Percent of total | Cumulative percent of total | Number of returns | Percent of total | Cumulative percent of total | Number of returns | Percent of total | Cumulative percent of total | Number of returns | Percent of total | Cumulative percent of total |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Total | 117,250 | 100.0 | — | 149,826 | 100.0 | — | 158,836 | 100.0 | — | 109,253 | 100.0 | — |
| Returns without modified total income tax | 56 | — | — | 114 | 0.1 | — | 154 | 0.1 | — | 36 | — | — |
| Returns with modified total income tax | 117,194 | 100.0 | 100.0 | 149,712 | 99.9 | 100.0 | 158,682 | 99.9 | 100.0 | 109,217 | 100.0 | 100.0 |
| Ratio of taxable income to alternative income: | | | | | | | | | | | | |
| Under 5 percent | 24 | () | () | 82 | 0.1 | 0.1 | 97 | 0.1 | 0.1 | 8 | () | () |
| 5 under 10 percent | 128 | 0.1 | 0.1 | 91 | 0.1 | 0.1 | 237 | 0.1 | 0.2 | 30 | () | () |
| 10 under 15 percent | 376 | 0.3 | 0.5 | 373 | 0.2 | 0.4 | 740 | 0.5 | 0.7 | 156 | 0.1 | 0.2 |
| 15 under 20 percent | 649 | 0.6 | 1.0 | 762 | 0.5 | 0.9 | 1,912 | 1.2 | 1.9 | 265 | 0.2 | 0.4 |
| 20 under 25 percent | 791 | 0.7 | 1.7 | 1,733 | 1.2 | 2.0 | 3,227 | 2.0 | 3.9 | 380 | 0.3 | 0.8 |
| 25 under 30 percent | 933 | 0.8 | 2.5 | 3,847 | 2.6 | 4.6 | 5,710 | 3.6 | 7.5 | 519 | 0.5 | 1.2 |
| 30 under 35 percent | 1,079 | 0.9 | 3.4 | 7,527 | 5.0 | 9.6 | 8,742 | 5.5 | 13.0 | 588 | 0.5 | 1.8 |
| 35 under 40 percent | 1,293 | 1.1 | 4.5 | 12,485 | 8.3 | 18.0 | 12,835 | 8.1 | 21.1 | 885 | 0.8 | 2.6 |
| 40 under 45 percent | 1,779 | 1.5 | 6.0 | 11,278 | 7.5 | 25.5 | 11,677 | 7.4 | 28.5 | 1,153 | 1.1 | 3.6 |
| 45 under 50 percent | 2,781 | 2.4 | 8.4 | 8,243 | 5.5 | 31.0 | 8,406 | 5.3 | 33.8 | 1,616 | 1.5 | 5.1 |
| 50 under 60 percent | 8,838 | 7.5 | 15.9 | 18,333 | 12.2 | 43.3 | 21,111 | 13.3 | 47.1 | 6,459 | 5.9 | 11.0 |
| 60 under 70 percent | 21,746 | 18.6 | 34.5 | 28,593 | 19.1 | 62.4 | 30,975 | 19.5 | 66.6 | 17,467 | 6.0 | 27.0 |
| 70 under 80 percent | 39,224 | 33.5 | 68.0 | 35,350 | 23.6 | 86.0 | 34,132 | 21.5 | 88.1 | 37,621 | 34.4 | 61.5 |
| 80 percent or more | 37,553 | 32.0 | 100.0 | 21,015 | 14.0 | 100.0 | 18,881 | 11.9 | 100.0 | 42,070 | 38.5 | 100.0 |

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

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1040 Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 1980

For Privacy Act Notice, see Instructions. For the year January 1-December 31, 1980, or other tax year beginning 1980, ending 19

Use IRS label. Otherwise, please print or type.

Your first name and initial (if joint return, also give spouse's name and initial) Last name Your social security number

Present home address (Number and street, including apartment number, or rural route) Spouse's social security no.

City, town or post office, State and ZIP code Your occupation Spouse's occupation

Presidential Election Campaign Fund

Do you want \$1 to go to this fund? Yes No

If joint return, does your spouse want \$1 to go to this fund? Yes No

Note: Checking "Yes" will not increase your tax or reduce your refund.

Requested by Census Bureau for Revenue Sharing

A Where do you live (actual location of residence)? (See page 2 of Instructions.) State: City, village, borough, etc.

B Do you live within the legal limits of a city, village, etc.? Yes No

C In what county do you live? D In what township do you live?

Filing Status

Check only one box.

1 Single For IRS use only

2 Married filing joint return (even if only one had income)

3 Married filing separate return. Enter spouse's social security no. above and full name here

4 Head of household. (See page 6 of Instructions.) If qualifying person is your unmarried child, enter child's name

5 Qualifying widow(er) with dependent child (Year spouse died \rightarrow 19). (See page 6 of Instructions.)

Exemptions

Always check the box labeled Yourself. Check other boxes if they apply.

6a Yourself 65 or over Blind Blind

b Spouse 65 or over Blind Blind

c First names of your dependent children who lived with you

d Other dependents: (1) Name (2) Relationship (3) Number of months lived in your home (4) Did dependent have income of \$1,000 or more? (5) Did you provide more than one-half of dependent's support?

7 Total number of exemptions claimed

Income

Please attach Copy B of your Forms W-2 here. If you do not have a W-2, see page 3 of Instructions.

8 Wages, salaries, tips, etc. 8

9 Interest income (attach Schedule B if over \$400) 9

10a Dividends (attach Schedule B if over \$400) 10a

10b Exclusion 10b

c Subtract line 10b from line 10a

11 Refunds of State and local income taxes (do not enter an amount unless you deducted those taxes in an earlier year—see page 9 of Instructions) 11

12 Alimony received 12

13 Business income or (loss) (attach Schedule C) 13

14 Capital gain or (loss) (attach Schedule D) 14

15 40% of capital gain distributions not reported on line 14 (See page 9 of Instructions) 15

16 Supplemental gains or (losses) (attach Form 4797) 16

17 Fully taxable pensions and annuities not reported on line 18 17

18 Pensions, annuities, rents, royalties, partnerships, etc. (attach Schedule E) 18

19 Farm income or (loss) (attach Schedule F) 19

20a Unemployment compensation (insurance). Total received 20a

20b Taxable amount, if any, from worksheet on page 10 of Instructions 20b

21 Other income (state nature and source—see page 10 of Instructions) 21

22 Total income. Add amounts in column for lines 8 through 21 22

Adjustments to Income

(See Instructions on page 10)

23 Moving expense (attach Form 3903 or 3903F) 23

24 Employee business expenses (attach Form 2106) 24

25 Payments to an IRA (enter code from page 10) 25

26 Payments to a Keogh (H.R. 10) retirement plan 26

27 Interest penalty on early withdrawal of savings 27

28 Alimony paid 28

29 Disability income exclusion (attach Form 2440) 29

30 Total adjustments. Add lines 23 through 29 30

Adjusted Gross Income

31 Adjusted gross income. Subtract line 30 from line 22. If this line is less than \$10,000, see "Earned Income Credit" (line 57) on pages 13 and 14 of Instructions. If you want IRS to figure your tax, see page 3 of Instructions. 31

Tax Computation

(See Instructions on page 11)

32 Amount from line 31 (adjusted gross income) 32

33 If you do not itemize deductions, enter zero 33

If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41.

Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here and see page 11 of the Instructions. Also see page 11 of the Instructions if:

- You are married filing a separate return and your spouse itemizes deductions, OR
- You file Form 4563, OR
- You are a dual-status alien.

34 Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I. Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if:

- Line 34 is more than \$20,000 (\$40,000 if you checked Filing Status Box 2 or 5), OR
- You have more exemptions than are shown in the Tax Table for your filing status, OR
- You use Schedule Q or Form 4726 to figure your tax.

Otherwise, you MUST use the Tax Tables to find your tax.

35 Tax. Enter tax here and check if from Tax Tables or Schedule TC 35

36 Additional taxes. (See page 12 of Instructions.) Enter here and check if from Form 4970, Form 4972, Form 5544, Form 5405, or Section 72(m)(5) penalty tax 36

37 Total. Add lines 35 and 36 37

Credits

(See Instructions on page 12)

38 Credit for contributions to candidates for public office 38

39 Credit for the elderly (attach Schedules R&RP) 39

40 Credit for child and dependent care expenses (Form 2441) 40

41 Investment credit (attach Form 3468) 41

42 Foreign tax credit (attach Form 1116) 42

43 Work incentive (WIN) credit (attach Form 4874) 43

44 Jobs credit (attach Form 5884) 44

45 Residential energy credits (attach Form 5695) 45

46 Total credits. Add lines 38 through 45 46

47 Balance. Subtract line 46 from line 37 and enter difference (but not less than zero) 47

Other Taxes

(Including Advance EIC Payments)

48 Self-employment tax (attach Schedule SE) 48

49a Minimum tax. Attach Form 4625 and check here 49a

49b Alternative minimum tax. Attach Form 6251 and check here 49b

50 Tax from recouping prior-year investment credit (attach Form 4255) 50

51a Social security (FICA) tax on tip income not reported to employer (attach Form 4137) 51a

51b Uncollected employee FICA and RRTA tax on tips (from Form W-2) 51b

52 Tax on an IRA (attach Form 5329) 52

53 Advance earned income credit (EIC) payments received (from Form W-2) 53

54 Balance. Add lines 47 through 53 54

Payments

Attach Forms W-2, W-2G, and W-2P to front.

55 Total Federal income tax withheld 55

56 1980 estimated tax payments and amount applied from 1979 return 56

57 Earned income credit. If line 32 is under \$10,000, see pages 13 and 14 of Instructions 57

58 Amount paid with Form 4868 58

59 Excess FICA and RRTA tax withheld (two or more employers) 59

60 Credit for Federal tax on special fuels and oils (attach Form 4136 or 4136-T) 60

61 Regulated Investment Company credit (attach Form 2439) 61

62 Total. Add lines 55 through 61 62

Refund or Balance Due

63 If line 62 is larger than line 54, enter amount OVERPAID 63

64 Amount of line 63 to be REFUNDED TO YOU 64

65 Amount of line 63 to be applied to your 1981 estimated tax 65

66 If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order. (Check if Form 2210 (2210F) is attached. See page 15 of Instructions.) \rightarrow \$ 66

Please 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 Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Paid Preparer's Use Only

Preparer's signature and date Check if self-employed Preparer's social security no.

Firm's name (or yours, if self-employed) and address E.I. No. ZIP code

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Instructions for preparing Form 1040

Department of the Treasury / Internal Revenue Service

and Instructions for Schedules A, B, C, D, E, F, R, RP, and SE (Tax Tables — pages 32 — 43)

From the Commissioner

These instructions contain information needed to complete Form 1040 and related schedules. Before starting Form 1040, please check to see if you can file Form 1040A instead. See page 3 of the instructions—"Which Form to File".

Most of the lines on this year's form are the same as last year. See **Highlights for 1980** on page 2 for a brief summary of important reminders.

If your income is less than \$10,000 and you have a child, you may be able to take the Earned Income Credit. This credit may entitle you to a payment from the government even if you paid no tax. Please read pages 13 and 14 of the Instructions carefully.

If you are eligible for the Earned Income Credit, you may find that you can receive advance payments from your employer throughout the year. If you received advance payments in 1980, report them on line 53 of Form 1040. If you expect to qualify for the Earned Income Credit in 1981 and want to receive advance payments, file Form W-5 with your employer.

If you need help, please call us at the number listed for your area on page 48 or 49, or visit an IRS office. If you have any suggestions for improvement of our forms or instructions, please write to us.

After you complete your return, please check to make sure it is correct, sign it and then file it early. You should also keep a copy for your records. Thank you for your cooperation.

Commissioner of Internal Revenue

Highlights for 1980 Please note these important reminders for this year.

Advance Earned Income Credit (EIC) Payments

If you received advance payments of the earned income credit from your employer, you must file a tax return even if your income was below the minimum level for your filing status. If your allowable credit is different from the advance payments you received, your tax liability will increase or decrease accordingly.

Renewable Energy Source Credit Has Been Increased

Both the percentage and the maximum credit allowable for installing solar, wind, or geothermal energy equipment in connection with your principal residence have been increased. Certain structural parts, such as solar roof panels installed as a roof, also qualify. See Form 5695 for more details.

Political Contributions

You can claim a credit for one-half of what you gave, but not more than \$50 (\$100 if you are married filing a joint return). However, you may no longer claim an itemized deduction for these contributions. See the instructions for line 38 on page 12.

Standard Mileage Rates Increased

The standard mileage rate for business use of a car or truck has been increased to 20 cents per mile for the first 15,000 miles. For each mile over 15,000, the rate is 11 cents. The standard mileage rate for charitable, medical, or moving purposes has been increased to 9 cents per mile.

IRS Will Figure Credit for the Elderly

If you want us to figure your credit for the elderly, see **IRS Will Figure Your Tax and Some of Your Credits**, on pages 3 and 4 of the instructions.

Estimated Tax Payments by Retirees

If you are retired now or plan to retire in 1981, you may have to make estimated tax payments. Or, you may choose to have income tax withheld from your pension or annuity. For more details, see Publication 505, Tax Withholding and Estimated Tax.

Do You Want More or Less Income Tax Withheld in 1981?

If the refund you receive or the amount you owe IRS is large, you may want to change your withholding for 1981. See **Income Tax Withholding for 1981** on page 16 for more details.

Unresolved Problems

IRS has a Problem Resolution Program for taxpayers who have been unable to resolve their problems with IRS. If you have a tax problem you have been unable to resolve through normal channels, call the toll-free telephone number for your area and ask for the Problem Resolution Office.

The following Statement and Instructions have been supplied by the Bureau of Census

Revenue Sharing Residence Questions

General Instructions

The residence questions, near the top of your tax return, are authorized under section 6017A of the Internal Revenue Code.

Answers to these residence questions will be given to the Bureau of the Census, and held by Census in strict confidence, to be used in developing current statistical estimates of population and per capita income. These estimates are used mainly to determine the distribution of general revenue sharing funds to State and local governments. Your answers to these questions are needed because your mailing address may not accurately identify the local jurisdiction(s) in which you live. A penalty may be imposed if you fail to give us this information and don't show reasonable cause.

If you have difficulty answering the residence questions (for example, the correct name of your municipality or whether you live within its legal boundaries), you may be able to get help from your local government officials. If they can't help you, please write to the Bureau of the Census, Residence Question, Washington, D.C. 20233, or call collect 812-288-3055 between the hours of 8 a.m. and 8 p.m. (EST) Monday through Friday.

Specific Instructions

Question A.—Where do you live?

State.—Enter the name of the State (or District of Columbia) where you live. If you live outside the United States, enter "Outside U.S."

City, village, borough, etc.—Enter the name of the city, village, or borough in which you maintain your principal residence on the day you complete the tax form. If you are not sure of the name of the municipality in which you live, enter the name your area is known by.

• If you are filing a joint return, but not living with your spouse, answer the questions for either residence.

• If you are a college student away from home, answer the questions for the place where you live while attending college.

• If you are a member of the Armed Forces and live on base, answer the questions for this base. If you live off base, answer the questions for the place where you live off base.

• If you are a crew member on board a U.S. vessel and have no principal place of residence, answer the questions for the vessel's home port.

Question B.—Do you live within the legal limits of a city, village, etc.?

Every municipality has definite legal limits.

If the area where you live is unincorporated or is outside the legal limits of the place you named in answer to Question A, check **No** to Question B.

Question C.—In what county do you live?

County.—Enter the full name, not an abbreviation, of the county, parish (Louisiana), or organized borough (Alaska) in which you live. If you live in a city that is not part of any county (such as Baltimore City, Maryland; St. Louis City, Missouri; Fairfax City, Virginia, etc.), make no entry for county name. It is important to distinguish between Baltimore City and Baltimore County, St. Louis City and St. Louis County, and Fairfax City and Fairfax County.

Question D.—In what township do you live?

Enter the full name of your township or equivalent area (town, plantation, etc.) only if you live in one of the following States:

| | |
|------------------------------------|------------------------------------|
| Connecticut (towns and precincts) | Nebraska (townships and precincts) |
| Illinois (townships and precincts) | New Hampshire (towns) |
| Indiana (townships) | New Jersey (townships) |
| Kansas (townships) | New York (towns) |
| Maine (towns and plantations) | North Dakota (townships) |
| Massachusetts (towns) | Ohio (townships) |
| Michigan (townships) | Pennsylvania (townships) |
| Minnesota (townships) | Rhode Island (towns) |
| Missouri (townships) | South Dakota (townships) |
| | Vermont (towns) |
| | Wisconsin (towns) |

Form 1040 General Instructions

Who Must File

Your income and your filing status generally determine whether or not you must file a tax return.

You must file a return for 1980, even if you owe no tax:

And your income was at least:

If you were single (this also means legally separated, divorced, or married with a dependent child and living apart from your spouse for all of 1980) and:

Under 65 \$3,300
65 or over 4,300

If you were married filing a joint return and were living with your spouse at the end of 1980 (or on the date your spouse died), and:

Both were under 65 5,400
One was 65 or over 6,400
Both were 65 or over 7,400

If you were married filing a separate return or married but were not living with your spouse at the end of 1980:

1,000

If you could be claimed as a dependent on your parents' return, and had taxable dividends, interest, or other unearned income of \$1,000 or more:

1,000

If you were a qualifying widow(er) with a dependent child and:

Under 65 4,400
65 or over 5,400

If you could exclude income from sources within U.S. possessions:

1,000

If you were self-employed and your net earnings from this work were at least \$400:

If you received any advance earned income credit (EIC) payments from your employer(s) during 1980:

Even if your income was less than the amounts shown above, you must file a return if you owe any taxes, such as:

- FICA (Social Security) on tips you did not report to your employer.
- Minimum Tax.
- Tax on an IRA (Individual Retirement Arrangement).
- Tax from recomputing a prior year investment credit.

These rules apply to all U.S. citizens and resident aliens, including those under 21 years of age. They also apply to those nonresident aliens and resident aliens who are married to citizens

or residents of the United States at the end of 1980 and who file a joint return as discussed on page 6, under *Special Rule for Aliens*.

Note: Different rules apply if you were a nonresident alien at any time during 1980 (unless you file a joint return as mentioned above). You may have to file Form 1040NR, U.S. Nonresident Alien Income Tax Return. Also get Publication 519, U.S. Tax Guide for Aliens.

Who Should File

Even if you do not have to file, you should file to get a refund if income tax was withheld from your pay. Also file if you can take the earned income credit. If you file for either of these reasons only, you may be able to use Form 1040A.

Which Form to File

You MAY Be Able to Use Form 1040A if:

- You had only wages, salaries, tips, unemployment compensation, and not more than \$400 in interest or \$400 in dividends. (You may file Form 1040A even if your interest or dividend income was more than \$400 if you are filing only to get a refund of the earned income credit), AND

- Your total income is \$20,000 or less (\$40,000 or less if you are married and filing a joint return).

Since Form 1040A is easier to complete than Form 1040, you should use it if you can unless Form 1040 lets you pay less tax. However, even if you meet the above tests, you may still have to file Form 1040.

You MUST Use Form 1040 if:

- You itemize deductions.
- You claim more exemptions than are shown in the tax table for your filing status.

- Your spouse files a separate return and itemizes deductions. Exception: You can still use Form 1040A if you have a dependent child and can meet the tests on page 6 under *Married Persons who Live Apart (and Abandoned Spouses)*.

- You can be claimed as a dependent on your parents' return AND had interest, dividends, or other unearned income of \$1,000 or more, AND had earned income of less than \$2,300 if single (less than \$1,700 if married filing a separate return).
- You are a qualifying widow(er) with a dependent child.
- You were a nonresident alien during any part of 1980 and do not file a joint return (or Form 1040NR).
- You were married to a nonresident alien at the end of 1980 who had U.S. source income and you do not file a joint return. Exception: You can still use Form 1040A if you meet the tests on page 6 under *Married Persons Who Live Apart (and Abandoned Spouses)*.
- You take any of the Adjustments to Income shown on Form 1040, lines 23 through 29.

You file any of these forms:

Form 1040-ES, Declaration of Estimated Tax for Individuals, for 1980 (or if you want to apply any part of your 1980 overpayment to estimated tax for 1981).

Schedule G, Income Averaging.

Form 2210, Underpayment of Estimated Tax by Individuals.

Form 2555, Deduction from, or Exclusion of, Income Earned Abroad.

Form 4863, Exclusion of Income from Sources in United States Possessions.

- You owe any of the taxes on Form 1040, line 36 or lines 48 through 52.
- You claim any of the credits on Form 1040, lines 39 through 46.
- You claim any of the payments on Form 1040, lines 58, 60, 61, or 62.
- You are required to fill in Part III of Schedule B for Foreign Accounts and Foreign Trusts (see page 19 of Instructions).

When to File

You should file as soon as you can after January 1, but not later than April 15, 1981. If you file late, you may have to pay penalties and interest. Please see the instructions for Penalties and Interest on page 15. If you know that you cannot meet the April 15 deadline, you should ask for an extension on Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.

IRS Will Figure Your Tax and Some of Your Credits

If you want us to, we will figure your tax for you. If you paid too much, we will send you a refund. If you did not pay enough, we will bill you for the balance. You will not be charged interest or penalties if the bill for tax due is paid within 30 days of the notice date, or by the due date for your return, whichever is later.

We can figure your tax if you meet all of the conditions below:

- All of your income for 1980 was from one or more of these:

- Salaries and Wages.
- Tips.
- Interest.
- Dividends.
- Pensions or Annuities.
- You do not itemize deductions.
- You do not file Schedule G, Income Averaging.
- You do not file Form 2555, Deduction from, or Exclusion of, Income Earned Abroad.
- Your adjusted gross income (line 31) is not more than \$20,000 (not more than \$40,000 if you are married and filing a joint return or filing as a qualifying widow(er)).
- You (and your spouse if filing a joint return) sign and date your return and mail it by April 15, 1981.

You give us enough information so that we can figure the tax. Please read the following instructions:

- Fill in the parts of your return through line 31 that apply to you. The Line-By-Line Instructions which start on page 5 explain how to fill in your return.
- If you are filing a joint return, use the space under the words "Adjustments to Income" on the front of your return to show your adjusted gross income and your spouse's adjusted gross income separately.
- Read lines 38 through 61. Fill in the lines that apply to you, but do not fill in the Total lines. See the instruction below if you want us to figure your Credit for the Elderly or Earned Income Credit.
- Fill in any forms or schedules asked for on the lines you completed, and attach them to the return when you file it.

We will figure some of your credits too

Fill in your return through line 31 as explained above. Follow the Instructions below and sign, date, and mail it before the due date. We will then figure these credits if you qualify:

Credit for the Elderly. Follow the instructions below. Be sure to attach the schedule to your return. Write "CFE" on Form 1040, line 39.

Where to File

Please use the addressed envelope that came with your return. If you do not have an addressed envelope, or if you moved during the year, mail your return to the Internal Revenue Service Center for the place where you live. No street address is needed.

Alabama—Atlanta, GA 31101
Alaska—Ogden, UT 84201
Arizona—Ogden, UT 84201
Arkansas—Austin, TX 73301
California—Fresno, CA 93888
Colorado—Ogden, UT 84201
Connecticut—Andover, MA 05501
Delaware—Philadelphia, PA 19255
District of Columbia—Philadelphia, PA 19255
Florida—Atlanta, GA 31101
Georgia—Atlanta, GA 31101
Hawaii—Fresno, CA 93888
Idaho—Ogden, UT 84201
Illinois—Kansas City, MO 64999
Indiana—Memphis, TN 37501
Iowa—Kansas City, MO 64999
Kansas—Austin, TX 73301
Kentucky—Memphis, TN 37501

Schedule R.—Check the box for your filing status and age, and fill in line 2(a).

Schedule RP.—Enter the name of the public retirement system. Also check the box for your filing status and age, and fill in lines 2 and 5.

Earned Income Credit. On line 57 of your return write "EIC."

Other Information

Death of Taxpayer

Did the taxpayer die before filing a return for 1980?—If so, the taxpayer's spouse or personal representative must file and sign a return for the person who died if the deceased was required to file a return. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

If your spouse died in 1980 and you did not remarry in 1980, you can file a joint return. You can also file a joint return if your spouse died in 1981 before filing a return.

A joint return should show your spouse's 1980 income before death and your income for all of 1980. Write "deceased" and show the date of death in the name and address space of Form 1040.

Also write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If a refund is due, the person claiming it must file with the return a Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer. If the person claiming the refund is a surviving spouse filing a joint return with the decedent, Form 1310 is not needed.

If you want more details, please get Publication 559, Tax Information for Survivors, Executors, and Administrators.

U.S. Citizens Living Abroad

Generally, foreign source income must be reported on your return. Please get Publication 54, Tax Guide for U.S. Citizens Abroad, for more information.

Voluntary Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE)

In addition to the tax assistance available in most local IRS offices, free help is available in most communities to lower income, elderly, handicapped, and non-English speaking individuals in preparing Form 1040A and the basic Form 1040. Call the toll-free telephone number for your area for the location of the volunteer assistance site near you.

Louisiana—Austin, TX 73301
Maine—Andover, MA 05501
Maryland—Philadelphia, PA 19255
Massachusetts—Andover, MA 05501
Michigan—Cincinnati, OH 45999
Minnesota—Ogden, UT 84201
Mississippi—Atlanta, GA 31101
Missouri—Kansas City, MO 64999
Montana—Ogden, UT 84201
Nebraska—Ogden, UT 84201
Nevada—Ogden, UT 84201
New Hampshire—Andover, MA 05501
New Jersey—Holtzville, NY 00501
New Mexico—Austin, TX 73301
New York—New York City and Counties of Nassau, Rockland, Suffolk and Westchester—
Holtzville, NY 00501
All Other Counties—
Andover, MA 05501
North Carolina—Memphis, TN 37501
North Dakota—Ogden, UT 84201
Ohio—Cincinnati, OH 45999
Oklahoma—Austin, TX 73301
Oregon—Ogden, UT 84201
Pennsylvania—Philadelphia, PA 19255
Rhode Island—Andover, MA 05501
South Carolina—Atlanta, GA 31101
South Dakota—Ogden, UT 84201
Tennessee—Memphis, TN 37501

Texas—Austin, TX 73301
Utah—Ogden, UT 84201
Vermont—Andover, MA 05501
Virginia—Memphis, TN 37501
Washington—Ogden, UT 84201
West Virginia—Memphis, TN 37501
Wisconsin—Kansas City, MO 64999
Wyoming—Ogden, UT 84201
American Samoa—Philadelphia, PA 19255
Guam—Commissioner of Revenue and Taxation, Agaña, GU 96910
Puerto Rico (or if excluding income under section 933)—Philadelphia, PA 19255
Virgin Islands: Non-permanent residents—
Philadelphia, PA 19255
Virgin Islands: Permanent Residents—
Department of Finance, Tax Division,
Charlotte Amalie, St. Thomas, VI 00801
A.P.O. or F.P.O. address of:
Miami—Atlanta, GA 31101
New York—Holtzville, NY 00501
San Francisco—Fresno, CA 93888
Seattle—Ogden, UT 84201
Foreign country: U.S. citizens and those excluding income under section 911 or 931, or claiming deductions under section 913—Philadelphia, PA 19255

Steps for Preparing Your Return

We have set up this year's instructions using 9 steps. You should complete the first 4 steps that follow BEFORE you begin to fill out your return.

Then, you may find it helpful to follow the Line-By-Line Instructions. They begin on this page and end on page 15.

Finally, steps 6 through 9 are on page 15. They are the steps you should take after your Form 1040 (and other schedules and forms you need) are filled in.

If you follow these steps and read the Line-By-Line Instructions, we feel you can fill in your return quickly and accurately. If you have any questions, call or visit an Internal Revenue Service office.

Step 1

Get all of your income records together.

These include any Forms W-2, W-2G, W-2P, 1087, and 1099 that you may have. If you don't get a Form W-2 by January 31, or if the one you get isn't correct, please contact your employer as soon as possible. Only your employer can give you a Form W-2, or correct it. If you cannot get a Form W-2 by February 15, please contact an IRS office.

If you have someone prepare your return for you, make sure that person has all your income records and expense records so he or she can fill in your return correctly. Remember, if someone else prepares your return incorrectly—you are still responsible.

Step 2

If you plan to take tax credits or itemize deductions, get all the information and expense records you will need.

Pages 12 through 19 of these instructions tell you what credits and deductions you can take. Some of the records you may need are:

- Medical and dental payment records.
- Real estate and personal property tax receipts.
- Interest payment records for items such as a home mortgage and installment payments on cars or appliances.

Step 3

Get any forms, schedules, or publications you need.

In general, we mail forms and schedules directly to you based on what you filed last year. Before you fill in your return, look it over to see if you need more forms or schedules.

If you think you will need any other forms, get them before you start to fill in your return. Your local bank or post office, or any IRS office, should have copies of them. Or, you can use the order blank on the next to the last page of this instruction booklet. We will send you the forms, schedules, and publications you ask for.

Step 4

Use the mailing label from the forms booklet we sent you and make sure it is correct.

If it isn't, mark through it and correct it on the label. Show your apartment number if you have one. Use of the label helps us identify your account, saves processing time, and speeds refunds.

If the label is for a joint return and the social security numbers are not listed in the same order as the first names, show the numbers in the correct order.

Do not attach your label to your return until you finish filling it in and check all entries.

If you don't have a social security number, please get Form SS-5 from a Social Security Administration (SSA) office, post office, or IRS office. File it with your local SSA office early enough to get your number before April 15. If you do not get the number by then, file your return without it and write "Applied for" in the block for your social security number.

Step 5

Fill in your return.

We have listed Line-By-Line Instructions for filling in the Form 1040. The instructions begin below and end on page 15. Please follow them.

Step 6 picks up on page 15.

Line-By-Line Instructions—Form 1040

Name, Address, and Social Security Number Blocks

Please use the mailing label from the forms booklet we sent you. If you did not receive a booklet with a label, print or type your name and address. If you are married, give social security numbers for both you and your spouse whether you file joint or separate returns.

If your spouse is a nonresident alien, has no income, and does not have a social security number, please write "NRA" in the block for your spouse's social security number.

If you have changed your name because of marriage, divorce, etc., make sure you immediately notify the Social Security Administration (SSA) so the name on your tax return is the same as the name SSA has on its records. This may prevent delays in issuing your refund.

If you are filing a joint return, show the social security numbers in the same order that you show your first names. If you are filing a joint return and have different last names, please separate the names with an "and." For example: "John Brown and Mary Smith."

Remember to show your occupations in the spaces in the upper right corner just below the social security number blocks.

Presidential Election Campaign Fund

This fund was established by Congress to support public financing of Presidential election campaigns.

You may have \$1 go to the fund by checking the Yes box. On a joint return, both of you may choose to have \$1 go to this fund, or both may choose not to. One may choose to have \$1 go to this fund and the other may choose not to.

If you check Yes, it will not change the tax or refund shown on your return. Do not claim this amount as a credit for contributions to candidates for public office on line 38.

Filing Status

Boxes 1 through 5

Were You Single or Married?

Consider yourself single if on December 31 you were unmarried or separated from your spouse either by divorce or separate maintenance decree and you do not qualify for another filing status. State law governs whether you are married, divorced, or legally separated.

If you were married on December 31, consider yourself married for the whole year. If you meet the tests for *Married Persons Who Live Apart (and Abandoned Spouses)*, on page 6, you may consider yourself single for the whole year.

If your spouse died during 1980, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1980.

Married Persons

Joint or Separate Returns?

Joint Return. In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, deductions, and credits for you and your spouse. Both of you must sign the return, even if only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

If your spouse died in 1980, or in 1981 before filing a return for 1980, write in the signature area "Filing as surviving spouse." Also write "deceased" after the name of the decedent and show the date of death in the name and address space.

Tax Savings.—If you decide not to file a joint return and plan to file a separate return, see if you can lower your tax by meeting the tests described below under *Married Persons Who Live Apart (and Abandoned Spouses)*. If you can, you should check Box 1 for Single or, if you qualify, Box 4 for Head of household.

Special Rule for Aliens.—If at the end of 1980, you were a nonresident alien or dual-status alien married to a citizen or resident of the United States, you may be able to file a joint return with your spouse. If you do file a joint return, you and your spouse must agree to be taxed on your combined worldwide income.

For more details, please get Publication 519, U.S. Tax Guide for Aliens.

Separate Returns. You can file separate returns if both you and your spouse had income, or if only one of you had income. If you both file, you and your spouse must figure your tax the same way. This means if one itemizes deductions, the other must itemize. You each report only your own income, exemptions, deductions, and credits, and you are responsible only for the tax due on your own return.

If you file a separate return, write your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided for that number.

If your spouse does not file, check the boxes on line 6b that apply if you can claim the exemptions for your spouse. Please see *For Your Spouse* on page 7.

Community Property States.—Community Property States are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington. If you and your spouse live in a community property State, you must follow State law to determine what is community income and what is separate income. For more details, please get Publication 555, Community Property and the Federal Income Tax.

Married Persons Who Live Apart (and Abandoned Spouses).—Some married persons who do not live with their husband or wife may file as Single or as Head of household and use tax rates that are lower than those for married persons filing separate returns. This means that if your spouse itemizes deductions, you do not have to. Both you and your spouse can file this way if you both meet the tests.

You should check Box 1 for Single if you meet ALL of the following tests:

- a. You file a separate return,
- b. You paid more than half the cost to keep up your home in 1980,
- c. Your spouse did not live with you at any time during 1980, and

d. For over 6 months of 1980, your home was the principal residence of your child or stepchild whom you can claim as a dependent.

You should check Box 4 for Head of household if your home in test d, above, was the dependent child's principal residence for ALL of 1980. The tax rates for Head of household are even lower than the rates for Single. You may also be able to claim the earned income credit.

Were You a Head of Household?

There are special tax rates for a person who can meet the tests for Head of household. These rates are lower than the rates for Single or Married filing a separate return.

You may use this filing status ONLY if on December 31, 1980, you were unmarried (including certain married persons who live apart) or legally separated and meet test a. or b. below:
a. You paid more than half the cost of keeping up a home which was the principal residence of your father or mother whom you can claim as a dependent. (You must be able to claim this parent as your dependent without a Multiple Support Declaration, but you did not have to live with that parent.) OR

b. You paid more than half the cost of keeping up the home in which you lived and in which one of the following also lived all year (except for temporary absences for vacation or school):

1. Your unmarried child, grandchild, foster child, or stepchild. (This person did not have to be your dependent.)

Note: If you are filing as 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. Enter only one name. If any other person qualifies you for Head of household, no entry is needed.

2. Your married child, grandchild, foster child, or stepchild. (You must be able to claim this person as your dependent without a Multiple Support Declaration.)

3. Any other person listed below whom you can claim as a dependent. However, this person does not qualify you if he or she is your dependent under a Multiple Support Declaration. Please see the rules on page 7 for Dependent Supported by Two or More Taxpayers.

| | |
|---------------|----------------------|
| Grandparent | Brother-in-law |
| Brother | Sister-in-law |
| Sister | Son-in-law |
| Stepbrother | Daughter-in-law, or |
| Stepsister | if related by blood: |
| Stepmother | Uncle |
| Stepfather | Aunt |
| Mother-in-law | Nephew |
| Father-in-law | Niece |

Note: If you receive payments under the Aid to Families with Dependent Children (AFDC) program and use them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you.

Were You a Qualifying Widow or Widower With a Dependent Child?

If so, you may be able to use joint return tax rates for 1980 and use Tax Table B or Tax Rate Schedule Y.

If your spouse died during 1979 or 1978 and you did not remarry before the end of 1980, file a return for 1980 showing only your own income, exemptions, deductions, and credits. However, you can figure your tax at joint return rates if you meet all 3 of the following tests:

a. You could have filed a joint return with your spouse for the year your spouse died. (It does not matter whether you actually filed a joint return.)

b. Your dependent child, stepchild, or foster child lived with you (except for temporary absences for vacation or school).

c. You paid over half the cost of keeping up the home for this child for the whole year.

Check Box 5, Qualifying widow(er) with dependent child, and show the year your spouse died in the space provided. 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 1980 and you did not remarry, consider yourself married for the whole year. If your spouse died before 1978 and you did not remarry, you may check Box 4 if you met the tests under *Were You a Head of Household?* Otherwise you must file as Single.

Exemptions

Line 6a Boxes

For Yourself

You can always take one exemption for yourself. Take two exemptions if you were blind, or 65 or over. Take three exemptions if you were blind and 65 or over. Be sure to check all the boxes on line 6a for the exemptions you can take for yourself.

You can take the extra exemptions for age 65 or over and blindness only for yourself and your spouse. You cannot take them for dependents.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1981, you can take the extra exemption for age for 1980.

Proof of Blindness

If you are completely blind, attach a statement to this effect.

In cases of partial blindness, you must attach to your return each year a certified statement from an eye physician or registered optometrist that:

- a. You cannot see better than 20/200 in the better eye with glasses, or
- b. Your field of view is not more than 20 degrees.

If this eye condition will never improve beyond the standards in a or b, you may submit a certified opinion to this effect from an examining eye physician. You must attach this certification to your

return only once. In later years you can just include a statement referring to it.

Line 6b Boxes

For Your Spouse

You can take exemptions for your spouse if you file a joint return. If you file a separate return you can take your spouse's exemptions only if your spouse is not filing a return, had no income, and was not the dependent of someone else.

Your spouse's exemptions are like your own. Take one exemption if your spouse was neither blind nor 65 or over. Take two exemptions if he or she was blind or 65 or over. Take three exemptions if blind and 65 or over. Be sure to check all the boxes on line 6b for the exemptions you can take for your spouse.

If at the end of 1980, you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may take an exemption for your spouse if you file a joint return.

If your spouse died during 1980 and you did not remarry before the end of 1980, check the boxes for the exemptions you could have taken for your spouse on the date of death.

Nonresident Alien Spouse. If you do not file a joint return, you may claim your spouse's exemptions only if your spouse had no income from United States sources and is not the dependent of another taxpayer. Use the boxes on line 6b to claim exemptions for a nonresident alien spouse. When claiming your spouse's exemption, please write "NRA" above the word Spouse on line 6b.

Lines 6c and 6d

Children and Other Dependents

Please enter on line 6c the first names of your dependent children who lived with you. Fill in the total number in the box to the right of the arrow.

Please enter on line 6d the full names and other information for your other dependents. Fill in the total number in the box to the right of the arrow.

Each person you claim as a dependent has to meet ALL 5 of these tests:

- income;
- support;
- married dependent;
- citizenship-or residence; and
- relationship.

These tests are explained below.

a. Income

The dependent received less than \$1,000 gross income. (This test does not have to be met for your child who was under 19 at the end of the year, or a full-time student at least 5 months of the year. Please see instructions for Student Dependent on this page.)

b. Support

The dependent received over half of his or her support from you, or is treated as receiving over half of his or her support from you, under the 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 you or your spouse.

Support includes items such as food, a place to live, clothes, medical and dental care, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

Do not include in support items such as income and social security taxes, premiums for life insurance, or funeral expenses.

Capital items—You must include capital items such as a car or furniture in figuring support, but only if they are actually given to, or bought by, the dependent for his or her use or benefit. Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable (for example, social security benefits, gifts, savings, welfare benefits, etc.). If your child was a student, do not include amounts he or she received as scholarships.

If you care for a foster child, see Publication 501, Exemptions, for special rules that apply.

c. Married Dependent

The dependent did not file a joint return with his or her spouse. However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of tax withheld, you may claim him or her if the other four tests are met.

d. Citizenship or Residence

The dependent was a citizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

e. Relationship

The dependent met test 1, or 2, below.

1. Was related to you (or your spouse if you are filing a joint return) in one of the following ways:

| | | |
|-------------|----------------|--------------------------|
| Child | Stepbrother | Son-in-law |
| Stepchild | Stepsister | Daughter-in-law |
| Mother | Stepmother | or, if related by blood: |
| Father | Stepfather | |
| Grandparent | Mother-in-law | Uncle |
| Brother | Father-in-law | Aunt |
| Sister | Brother-in-law | Nephew |
| Grandchild | Sister-in-law | Niece |

2. Was any other person who lived in your home as a member of your household for the whole year.

A person is not a member of your household if at any time during your tax year the relationship between you and that person is against local law.

The word child includes:

- Your son, daughter, stepson, or 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 (any 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 \$1,000 or more, you can claim the child as a dependent if he or she can meet tests b, c, and d above: AND

- was enrolled as a full-time student at a school during any 5 months of 1980, or
- took a full-time, on-farm training course during any 5 months of 1980. (The course had to be given by a school or a State, county, or local government agency.)

The school must have a regular teaching staff, a regular course of study, and a regularly enrolled body of students in attendance.

The word school includes:

- elementary, junior and senior high schools;
- colleges and universities; and
- technical, trade, and mechanical schools.

However, school does not include on-the-job training courses or correspondence schools.

Children of Divorced or Separated Parents. If a child's parents together paid more than half of the child's support, the parent who has custody for most of the year can generally take the exemption for that child. However, the parent who does NOT have custody (or who has the child for the shorter time), may take the exemption if a or b below, applies.

a. That parent gave at least \$600 toward the child's support in 1980, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption, OR

b. That parent gave \$1,200 or more for each child's support in 1980, and the parent who had custody cannot prove that he or she gave more than the other parent.

Note: To figure the amount of support, a parent who has remarried and has custody may count the support provided by the new spouse.

Dependent Supported by Two or More Taxpayers.

Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of the support. One of the taxpayers may claim the person as a dependent only if the tests for income, married dependent, citizenship or residence, and relationship discussed earlier (tests a, c, d, and e) are met.

In addition, the taxpayer who claims the dependent must:

- have paid more than 10% of the dependent's support; and
- attach to his or her tax return a signed Form 2120, Multiple Support Declaration, from every other person who paid more than 10% of the support. This form states that the person who signs it will not claim an exemption in 1980 for the person he or she helped to support.

Birth or Death of Dependent. You can take an exemption for a dependent who was born or who died during 1980 if he or

she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent.

For more information, please get Publication 501, Exemptions.

Line 7

Add the numbers you entered in the boxes for lines 6a, b, c, and d. Enter the total in the box on line 7.

Income

Examples of Income You Do Not Report

Federal social security benefits.
Welfare benefits.
Disability retirement payments and other benefits paid by the Veterans Administration.
Workmen's compensation benefits, insurance damages, etc. for injury or sickness.
Child support.

Gifts, or money or other property you inherited or that was willed to you.
Dividends on veterans' life insurance.
Life insurance proceeds received because of a person's death.
Interest on certain State and municipal bonds.

Amounts you received from an insurance company because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in your home. (You must report reimbursements for normal living expenses as income.)

Amounts an employer contributed on your behalf and benefits provided to you as an employee or the spouse or dependent of an employee, under a qualified group legal services plan.

Examples of Income You Must Report

The following kinds of income should be reported on Form 1040, or related forms and schedules. You may need some of the forms and schedules listed below.

Wages, including salaries, bonuses, commissions, fees, and tips.

Dividends (Schedule B) on: tax refunds;

bank deposits, bonds, notes; U.S. Savings Bonds;

certain arbitrage bonds issued by State and local governments; and

accounts with savings and loan associations, mutual savings banks, credit unions, etc.

Unemployment compensation (insurance) (see page 5).

Amounts received from accident and health plans in place of wages, if your employer paid for the policy.

Bartering income (Fair market value of goods or services you received in return for your services).

Business expense reimbursements you received that are more than you spent for these expenses.

Alimony, separate maintenance or support payments received from and deductible

by your spouse or former spouse.

Refunds of State and local taxes if you deducted the taxes in an earlier year and got a tax benefit.

Life insurance proceeds from a policy you cashed in if the proceeds are more than the premiums you paid.

Profits from businesses and professions (Schedule C).

Your share of profits from partnerships and small business corporations (Schedule E).

Profits from farming (Schedule F).

Pensions, annuities, endowments (Schedule E), including lump-sum distributions (Form 4972 or Form 5544).

Gains from the sale or exchange (including barter) of real estate, securities, coins, gold, silver, gems or other property (Schedule D or Form 4797).

Gains from the sale of your personal residence (Schedule D and Form 2119).

Rents and royalties (Schedule E).

Your share of estate or trust income, (Schedule E) including accumulation distributions from trusts (Form 4970).

Supplemental annuities under the Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Prizes and awards (contests, raffles, lottery and gambling winnings).

Earned income from sources outside the United States (Form 2555).

Directors fees.

Fees received for jury duty and precinct election board duty.

Fees received as an executor or administrator of an estate.

Embezzled or other illegal income.

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return and schedules. But, if you do round off, do so for all amounts. You can drop amounts under 50 cents. Increase amounts from 50 to 99 cents to the next dollar. For example: \$1.39 becomes \$1 and \$2.69 becomes \$3.

Line 8

Wages, Salaries, Tips, Etc.

Show the total of all wages, salaries, fees, commissions, tips, bonuses, supplemental unemployment benefits, and other amounts you were paid before taxes, insurance, etc., were taken out.

Include in this total:

• The amount shown on Form W-2 in the box Wages, tips, other compensation. Report all wages you received, even if you do not have a Form W-2.

• Tips you did not report to your employer. (Show any social security tax due on these tips on line 51—see the instructions on page 13.)

• Certain disability pensions if you are under age 65.

• Payments by insurance companies, etc., not included on Form W-2. If you receive sick-pay or a disability payment from anyone other than your employer, and it is not included in the wages shown on Form W-2, include it on line 8. Attach

a statement showing the name and address of the payer and amount of sick-pay or disability income.

• Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience. (Don't report the value of meals given you at work if they were provided for your employer's convenience. Also do not report the value of living quarters you had to accept as a condition of employment.)

• Strike and lockout benefits paid by a union from union dues. Include cash and the fair market value of goods received. Don't report benefits that were meant as a gift.

Note: You must report on line 8 all wages, etc., paid for your personal services, even if the income was signed over to a trust, another person, a corporation, or tax exempt organization.

If you want more information on reporting income received in the form of goods, property, meals, stock options, educational assistance provided by your employer under a qualified written plan, etc., please get Publication 525, Taxable and Nontaxable Income.

• Payments by insurance companies, etc., not included on Form W-2. If you receive sick-pay or a disability payment from anyone other than your employer, and it is not included in the wages shown on Form W-2, include it on line 8. Attach

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Line 10a

Dividends

Dividends are distributions of money, stock, or other property that corporations pay to stockholders. They also include dividends you receive through a partnership or an estate or trust. Payers include nominees or other agents. If the total, including capital gain and nontaxable distributions, is more than \$400, first fill in Schedule B. (The instructions for Schedule B begin on page 19.) If you received \$400 or less in dividends, include only the ordinary dividends on line 10a.

Dividends Include

- Ordinary dividends. These are paid out of earnings and profits and are ordinary income. Assume that any dividend you receive is an ordinary dividend unless the paying corporation tells you otherwise.
- Capital gain distributions. If you have other capital gains or losses, you should also enter your capital gain distributions on Schedule D. If you don't need Schedule D to report any other gains or losses, don't use it. Instead, show 40% of your capital gain distributions on Form 1040, line 15.
- Nontaxable distributions. In general, distributions that are NOT made out of earnings and profits are nontaxable. They are a return of your investment and will not be taxed until you recover your cost. You must reduce your cost (or other basis) by the amount of nontaxable distributions received. After you get back all of your cost (or other basis), you must report these distributions as capital gains.

Do Not Report as Dividends

- Mutual insurance company dividends that reduced the premiums you paid.
 - Amounts paid on deposits or accounts from which you could withdraw your money. For example, dividends paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions are actually interest. Remember to report these amounts as interest on Form 1040, line 9.
- For more information, please get Publication 550, Investment Income and Expenses.

Line 10b

Exclusion

You may exclude (subtract) up to \$100 of ordinary dividends you received from qualifying domestic corporations. If both you and your spouse had dividend income from jointly or separately owned stock, you may each subtract up to \$100 of dividend income even if you file a joint return. However, neither of you can use any part of the \$100 exclusion not used by the other in the case of stock owned separately. For example, you had \$300 in dividends and your spouse had \$20 on stock you each owned separately. Only \$120 may be excluded. If this stock

was owned jointly, then you and your spouse could subtract \$200 (\$100 each).

Taxable dividends from the following corporations do not qualify for the dividends exclusion:

- Foreign corporations, including dividends from controlled foreign corporations.
- Exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
- Regulated investment companies (including Money Market Funds), unless the companies have told you how much of the dividends qualify for the exclusion.
- Real estate investment trusts.
- Electing small business corporations to the extent the amounts are distributions out of current earnings and profits. For this purpose, current earnings and profits are limited to taxable income for the year.

Line 10c

Subtract line 10b from line 10a. Enter the result on this line.

Line 11

Refunds of State and Local Income Taxes

If you received a refund or credit in 1980 for state or local income taxes you paid before 1980, you may have to report it as income on your Federal income tax return.

Do not report the refund as income if it was for a tax you paid in a year for which you did not itemize deductions on Schedule A (Form 1040).

If the refund was for a tax you paid in a year for which you itemized deductions on Schedule A (Form 1040), report the entire refund as income if the entire deduction in the year of payment resulted in a Federal income tax savings.

If only part of the deduction resulted in a Federal income tax savings, report only that part of the refund that resulted in the savings. (If you need help in figuring this amount, please get Publication 525, Taxable and Nontaxable Income.)

If you itemize deductions for 1980, do not reduce the deduction for taxes by any refund of those taxes for an earlier year.

Line 12

Alimony Received

Show amounts you received as alimony or separate maintenance on line 12. For more information, please get Publication 504, Tax Information for Divorced or Separated Individuals.

Line 13

Business Income or (Loss)

Please see the instructions for Schedule C. Enter your income or (loss) from Schedule C.

Line 14

Capital Gain or (Loss)

Please see the instructions for Schedule D. Enter the gain or (loss) from Schedule D.

Line 15

Capital Gain Distributions

If you do not need Schedule D for other capital transactions, enter 40% of your capital gain distributions for the year on line 15.

If you have other capital gains or losses, you must use Schedule D.

Line 16

Supplemental Gains or Losses

If you sold or exchanged assets used in trade or business, see the instructions for Form 4797.

Enter the gain or (loss) from Form 4797.

Line 17

Fully Taxable Pensions and Annuities

Use this line to report pension and annuity income you did not report on Schedule E. This includes:

- Pensions and annuities if you paid no part of their cost.
- Military retirement pay from Form W-2P.
- Amounts you received as an annuity under the special rule if you received your cost before January 1, 1980. See the instructions for Schedule E for details.
- Distributions from an Individual Retirement Arrangement (IRA) (except for rollovers).

Do not include pensions that qualify for exclusion on Form 2440, Disability Income Exclusion. Report these amounts on line B. Note: Also see Should You File a Declaration of Estimated Tax? on page 16.

Line 18

Pensions, Annuities, Rents, Royalties, Partnerships, Estates or Trusts

See the instructions for Schedule E. Enter the income or (loss) from Schedule E. Note: Use Schedule E to report a "roll-over" of a profit sharing or retirement plan distribution into an individual retirement arrangement (IRA) or other profit sharing or retirement plan.

Line 19

Farm Income or (Loss)

See the instructions for Schedule F. Enter the income or (loss) from Schedule F.

Line 20

Unemployment Compensation

Unemployment compensation (insurance) you receive may be taxable under certain conditions.

You should receive a statement, on Form 1099-UC, showing the total unemployment compensation paid to you during the year. For payments in 1980, you should receive this statement by January 31, 1981.

Note: Supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund are wages. They are not considered unemployment compensation for purposes of this computation. Report these benefits on Form 1040, line B.

If you received any unemployment compensation during 1980, please enter the total from Form(s) 1099-UC on line

20a. To see if any of the unemployment compensation is taxable, fill in the following worksheet:

Check only one box

- A. Single—enter \$20,000 on line 8 below.
- B. Married filing a joint return—enter \$25,000 on line 8 below.
- C. Married not filing a joint return and lived with your spouse at any time during the year—enter 0—on line 8 below.
- D. Married not filing a joint return and DID NOT live with your spouse at any time during the year—enter \$20,000 on line 8 below.

1. Total unemployment compensation from Form(s) 1099-UC

2. If you received an overpayment of unemployment compensation in 1980 and repaid it in 1980, enter the repayment here. Also write "repayment" and the amount you repaid in the margin of Form 1040 to the left of line 20a

3. Subtract line 2 from line 1

4. Enter the total of the amounts on Form 1040, lines 8, 9, 10c through 19, and 21 (do not include any unemployment compensation in this figure)

5. Add lines 3 and 4

6. Enter the total of the amounts shown on Form 1040, lines 23 through 28

7. Subtract line 6 from line 5

8. Enter $\left\{ \begin{array}{l} \$20,000 \text{ if you checked} \\ \text{box A or D, or} \\ \$25,000 \text{ if you checked} \\ \text{box B, or} \\ 0 \text{—if you checked} \\ \text{box C} \end{array} \right.$

9. Subtract line 8 from line 7. If zero or less, stop here and enter 0—on Form 1040, line 20b

10. Enter one-half (50%) of the amount on line 9

11. Taxable unemployment compensation. Enter the amount from line 9 or line 10, whichever is smaller. Also enter on Form 1040, line 20b

Line 21

Other Income

Use line 21 to report any income you can't find a place for on your return or other schedules. Also show the nature and source of the income. Note: Do not report any income from self-employment on line 21. If you do have any income from self-employment, you must use Schedule C or Schedule F.

Examples of income to be reported on line 21 are:

- Prizes, awards and gambling winnings. Proceeds from lotteries, raffles, etc., are gambling winnings. (If you had any gambling losses, you may take them as an itemized deduction on Schedule A. However, you cannot deduct more losses than the winnings you report on this line.)
- Repayment of medical expenses or other items such as real estate taxes that you deducted in an earlier year, if they reduced your tax.

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• Amounts you recovered on bad debts that you deducted in an earlier year.

- Amounts your employer paid you for business expenses that are more than you spent for the actual business expenses. Net operating loss. If you had a net operating loss in an earlier year to carry forward to 1980, enter it as a minus figure on line 21. Attach a statement showing how you figured the amount. See Publication 535, Business Expenses and Operating Losses, for more details.

Line 22

Total Income

Add the amounts in the column for lines 8 through 21. Enter the total on line 22.

Adjustments to Income

Line 23

Moving Expense

Employees and self-employed persons (including partners) can deduct certain moving expenses. The move had to be in connection with your job or business.

You can take this deduction only if your change in job location has added at least 35 miles to the distance from your old residence to your work place. If you had no former principal work place, your new principal work place must be at least 35 miles from your former residence.

If you meet these requirements, you should see Form 3903 for details. Use Form 3903 to figure the amount of moving expenses to show on line 23. If you moved outside the United States or its possessions, see Form 3903F.

If your employer paid for any part of the move, you must report that as income on Form 1040, line 8. Your employer should give you Form 4782 and include that amount in total wages, tips and other compensation on Form W-2.

Line 24

Employee Business Expenses

You can deduct certain business expenses that were not paid by your employer. Travel, transportation (but not commuting to and from work) and meals and lodging can be deducted on line 24 by using Form 2106 even if you do not itemize deductions on Schedule A. All other business expenses such as union or professional dues, tools, and uniforms can be deducted only if you itemize deductions on Schedule A. Outside salespersons should claim their business expenses on line 24 by using Form 2105. For details, get Publication 463, Travel, Entertainment and Gift Expenses.

Note: If you have income earned abroad and claim excess foreign living expenses on Form 2555, enter your total deduction on line 24 and label it "Expenses from Form 2555".

Line 25

Payments to an Individual Retirement Arrangement (IRA)

Use the following worksheet to figure your deduction for payments to an IRA

(Including those made under a Simplified Employee Pension (SEP) plan), Schedule C filers with a SEP and partners with a SEP take the deduction on line 25. You may include payments made on or before the due date of this return (including any extensions). Do not include 1980 payments made before the due date of your 1979 income tax return and deducted on your 1979 tax return. If this is a joint return and both spouses work and both have IRAs, figure each spouse's deduction separately. Enter the total of the two deductions on line 25.

Also enter the number which identifies your situation in the code space on line 25.

| | |
|--|---|
| One individual IRA | 1 |
| Two individual IRAs | 2 |
| One individual IRA and one spousal IRA | 3 |
| One SEP | 4 |
| Two SEPs | 5 |
| One individual IRA and one SEP | 6 |

For more information, see Publication 590, Tax Information on Individual Retirement Arrangements.

Worksheet

- Amount paid to your IRA. (Do not include rollovers or your employer's SEP payments.)
- Your employer's SEP payments to your IRA
- Add lines 1 and 2
- Amount paid to your non-working spouse's IRA. (Do not include rollovers.)
- Add lines 3 and 4. (If you made excess payments in earlier years you may be able to include them on this line. See Instructions for Form 5329, line 3.)
- Wages and other earned income from Form 1040. (Do not include spouse's income and do not reduce your wages by losses from self-employment.)
- Enter employer's SEP payments
- Subtract line 7 from line 6. Enter result

Complete limitation 9, 10, or 11 below, whichever one applies to you. If your employer contributes to your IRA and your non-working spouse's IRA under a SEP, use the limitation on line 10.

- Regular IRA. Enter \$1,500 or 15% of line 8, whichever is smaller
 - IRA for you and your non-working spouse. Enter the smallest of: (a) 15% of line 8; or (b) \$1,750; or (c) 2 times the amount on line 3; or (d) 2 times the amount on line 4
 - Simplified Employee Pension (SEP). Enter the smaller of: (a) 15% of line 8; or (b) the total of line 2 (but not more than \$7,500); and \$1,500 minus line 2 (but not less than zero)
 - Allowable deduction. Enter the smaller of: (a) the amount from line 9; or (b) your limitation from line 9, 10, or 11. Also enter on Form 1040, line 25
- (If line 5 is larger than line 12 and you do not withdraw this excess payment before your return is due, you must file Form 5329 and pay the tax due.)

Line 26

Payments to a Keogh (H.R. 10) Retirement Plan

Sole proprietors and partners enter the allowable deduction for contributions to your Keogh (H.R. 10) plan and your SEP on line 26.

Employers who maintain a pension, profit-sharing, or other funded deferred compensation plan (other than a Simplified Employee Pension) whether or not it qualified under the Internal Revenue Code and whether or not a deduction is claimed for the current tax year, generally are required to file one of the following forms.

Form 5500.—Complete this form for each plan with 100 or more participants.

Form 5500-C, 5500-K or 5500-R.—Complete the applicable form for each plan with less than 100 participants.

The Employee Retirement Income Security Act of 1974 imposes a penalty for failure to timely file these forms.

Note: Only one return is required to be filed for the plan of a group of businesses under common control or a multiemployer, collectively-bargained plan. Individual participating employers or contributing employers are not required to file separately.

If you need help, contact an IRS office or get Publication 560, Tax Information on Self-Employed Retirement Plans.

Line 27

Interest Penalty on Early Withdrawal of Savings

The Form 1099-INT given to you by your bank or savings and loan association will show the amount of any interest penalty you were charged because you withdrew funds from your time savings deposit before its maturity. Enter this amount on line 27. (Be sure to include the interest income on Form 1040, line 9.)

Line 28

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. Don't 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 details, get Publication 504, Tax Information for Divorced or Separated Individuals.

Line 29

Disability Income Exclusion

This exclusion is for persons who are retired on permanent and total disability. You must meet ALL these tests:

- You had not reached mandatory retirement age on January 1, 1980.
- You were under age 65 on December 31, 1980.
- You were permanently and totally disabled—

a. when you retired, or
b. on January 1, 1976, or January 1, 1977, if you retired before the later date on disability or under circumstances which entitled you to retire on disability.

Use Form 2440, Disability Income Exclusion, to figure the amount of any exclusion. Enter the exclusion from Form 2440 on this line.

Note: Be sure to include the full amount of your disability pension on Form 1040, line 8.

Line 30

Total Adjustments

Add lines 23 through 29. Enter the total on this line.

Line 31

Adjusted Gross Income

Subtract line 30 from line 22. If line 31 is less than \$10,000, you may be eligible to claim the Earned Income Credit. Please see the instructions for line 57 on page 13.

If line 31 is less than zero (0), you may have a net operating loss that you can carry to another tax year. If you carry the loss back to earlier years, see Form 1045. For more information, please get Publication 535, Business Expenses and Operating Losses.

Tax Computation

Line 32

Enter the amount from line 31.

Line 33

You will fall into one of the three classes below:

- You MUST itemize deductions, or
- You choose to itemize, or
- You do not itemize.

The three classes are described below.

You MUST Itemize Deductions

You must itemize deductions if:

A. You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of \$1,000 or more. Generally, this means that you must complete Schedule A and Schedule TC, Part II.

There are two exceptions to this rule:

1. You don't have to itemize or complete Schedule A, or Part II of Schedule TC, if you have earned income* of \$2,300 or more if single (\$1,700 or more if married filing a separate return). Enter zero (0) on line 33 and go on to line 34.
2. You don't have to itemize and use Schedule A if you know that your earned income* is more than your itemized deductions. In this case go directly to Schedule TC, Part II, after completing line 32 of Form 1040.

Note: If your unearned income is less than \$1,000, you don't have to use Schedule A or Schedule TC—enter zero (0) on line 33 and go on to line 34.

In any case, be sure to check the box on line 33.

B. You are married, filing a separate return, and your spouse itemizes. (There

is an exception to this rule: You don't have to itemize if your spouse is described in item A above and enters earned income* instead of itemized deductions when completing Part II of Schedule TC.)

C. You file Form 4563 and exclude income from sources in U.S. possessions. (Please see Form 4563, and Publication 570, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)

D. You had dual status as a nonresident alien for part of 1980, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you do not have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 1980 and you and your spouse agree to be taxed on your combined worldwide income.

Generally, you must complete Schedule A (Itemized Deductions) if item A, B, C, or D, above applies to you. After you've completed Schedule A:

a. If Schedule A, line 40, is more than line 39, do not fill in Form 1040, line 33. Go to Schedule TC instead and complete Part II to figure the amount to enter on Form 1040, line 34.

b. If Schedule A, line 39, is more than line 40, enter the amount from Schedule A, line 41, on Form 1040, line 33.

You Choose to Itemize

You may choose to itemize your deductions if you are:

- Married and filing a joint return, or a Qualifying widow(er) with dependent child, and your itemized deductions are more than \$3,400.
- Married and filing a separate return, and your itemized deductions are more than \$1,700.
- Single, or a Head of household, and your itemized deductions are more than \$2,300.

If you do itemize, complete Schedule A and enter the amount from Schedule A, line 41, on Form 1040, line 33.

Caution: Certain taxpayers must itemize even though their itemized deductions are less than the amount shown here for their filing status. See "You MUST Itemize Deductions" above.

You Do Not Itemize

If your itemized deductions are less than the amount shown above for your filing status (or you choose not to itemize), enter zero on line 33 unless you MUST itemize as described above.

*Earned income is income you receive for personal services you have performed. It includes wages, salaries, tips and professional fees. Generally, your earned income is the total of the amounts you reported on Form 1040, lines 8, 13, and 19.

Earned income does not include pay for your services that included a distribution of earnings and profits other than reasonable compensation for your work for a corporation.

If you were engaged in a trade or business in which both your services and capital were important income-producing factors, your earned income will be based on a reasonable allowance for the services you performed. However, the earned income may not be more than 30 percent of your share of the net profits from the business.

Line 34

Subtract line 33 from line 32. Remember—if you completed Schedule TC, Part II, the amount on line 34 will be the amount from Schedule TC, Part II, line 5, and line 34 will be more than line 32.

Line 35

Tax

To figure your tax, you will use either the Tax Tables or Schedule TC, Part I. Read the conditions below to see which you should use.

Schedule TC

You must use Schedule TC, Part I, to figure your tax if:

- Line 34 is more than \$20,000 and you checked Form 1040, Filing Status Box 1, 3, or 4.
- Line 34 is more than \$40,000 and you checked Form 1040, Filing Status Box 2 or 5.

You claim:

- 4 or more exemptions and checked Form 1040, Filing Status Box 1 or 3;
- 9 or more exemptions and checked Form 1040, Filing Status Box 4; or
- 10 or more exemptions and checked Form 1040, Filing Status Box 2 or 5.

Also use Schedule TC, Part I, if you figure your tax using either of the methods listed below.

Income Averaging, Schedule G.—You may pay less tax by using this method if there has been a large increase in your income this year. Get Schedule G to see if you qualify.

Maximum Tax on Personal Service Income, Form 4726.—If part of your income was for personal services you performed, you may get a tax benefit by using this method. The tax on this income is limited to a maximum rate of 50 percent. You should get Form 4726 for more information if your taxable income, or personal service taxable income, was over:

- a. \$41,500 and you checked Form 1040, Filing Status Box 1, OR
- b. \$60,000 and you checked Form 1040, Filing Status Box 2 or 5, OR
- c. \$44,700 and you checked Form 1040, Filing Status Box 4.

You can't use Form 4726 if you checked Form 1040, Filing Status Box 3.

Tax Tables

If none of the above conditions apply to you, you MUST use the Tax Tables to find your tax.

Be sure you use the correct Tax Table.

If you checked Form 1040:

- Filing Status Box 1, use Tax Table A (Single).
- Filing Status Box 2 or 5, use Tax Table B (Married Filing a Joint Return and Qualifying Widow(er)s).
- Filing Status Box 3, use Tax Table C (Married Filing a Separate Return), or
- Filing Status Box 4, use Tax Table D (Head of Household).

Instructions for using the Tax Tables are at the beginning of each table. After you have found the correct tax, enter that amount on line 35.

Allowances for the zero bracket amount and personal exemptions have already been built into the Tax Tables for you.

Line 36

Additional Taxes

Use this line to report any of the additional taxes listed below. Check the box(es) on line 36 for the taxes that apply to you.

Form 4970, Tax on Accumulation Distribution of Trusts.

Form 4972, Special 10-Year Averaging Method.

Form 5544, Multiple Recipient Special 10-Year Averaging Method.

Form 5405, Recapture of Credit for Purchase or Construction of New Principal Residence.

Section 72(m)(5) penalty tax. If you are or were an owner-employee and received income from a premature or excessive distribution from a Keogh (H.R. 10) plan or trust, you will have to pay a penalty tax of 10 percent of the distribution. The penalty is in addition to the regular income tax. (Note: Only the credits on lines 38, 39, 40, and 45 can be used to reduce this tax. On a separate sheet, show how you applied any of these credits.) See Publication 560, Tax Information on Self-Employed Retirement Plans, for more details.

Line 37

Total

Add lines 35 and 36. Enter the total on line 37.

Credits

Line 38

Credit for Contributions to Candidates for Public Office

You may take a tax credit on this line for contributions to candidates for public office and to newsletter funds and political committees of candidates and elected public officials.

Do not take this credit for the \$1 or \$2 you checked to go to the Presidential Election Campaign Fund.

To figure your credit, add up the amounts you gave. Enter half of this total on line 38, but do not enter more than the smaller of the following:

- \$50 (\$100 if you are married and filing a joint return), or
- The amount on line 37 reduced by the credits on lines 39, 41, and 42.

For more information, please see Publication 585, Voluntary Tax Methods to Help Finance Political Campaigns.

Line 39

Credit for the Elderly

You may be able to take this credit and reduce your tax if you are:

- Age 65 or over, or
- Under age 65 and retired under a public retirement system.

For more information, please see the instructions for Schedules R & RP. Enter the credit on this line.

If you want IRS to figure the credit for you, see IRS Will Figure Your Tax and Some of Your Credits on pages 3 and 4.

Line 40

Credit for Child and Dependent Care Expenses

You may be able to take a credit on line 40 for payments you made for child and disabled dependent care while you or your spouse worked or looked for work.

The credit is allowed if you kept up a home that included a child under age 15 or your dependent or spouse who could not care for himself or herself. Please see Form 2441 for more information, including a special rule for divorced or separated taxpayers.

Line 41

Investment Credit

You are allowed a credit for investing in certain types of trade or business property. Use Form 3468 to figure the amount of any credit. Enter the credit from Form 3468 on this line.

Line 42

Foreign Tax Credit

Form 1116 explains when you can take this credit for payment of income tax to a foreign country. Also see Publication 514, Foreign Tax Credit for U.S. Citizens and Resident Aliens. Enter the credit from Form 1116 on this line.

Line 43

Credit for Work Incentive (WIN) Program Expenses

You may be able to take a credit on this line for hiring employees under a WIN program. You may also claim a credit for employing certain persons who receive AFDC payments. For more details, get Form 4874.

Line 44

Jobs Credit

Business employers who hire individuals who are members of special targeted groups may qualify for this credit.

Please get Form 5884 and Publication 906, Targeted Jobs and WIN Credits, for more information.

Line 45

Residential Energy Credits

Generally, if you installed energy saving items in your principal residence during 1980, or you have an energy credit carryover from a prior tax year, you may take a credit against your tax.

Form 5695, Energy Credits, tells you which energy saving items qualify and how to take the credit. Also, please see Publication 903, Energy Credits for Individuals, for more information.

Alcohol Fuel Credit

You may be able to take a credit for alcohol used as fuel after 9/30/80. This applies to straight alcohol you sell at retail or use as fuel in your trade or business. It also applies to an alcohol mixture you sell or

use as fuel in your trade or business. Use Form 6478 to figure the credit. Include the credit in your total for line 46. On the dotted line next to this total, please write "Alcohol Fuel Credit" and show the amount.

Line 46

Total Credits

Add lines 38 through 45. Include any Alcohol Fuel Credit. Enter the total on this line.

Line 47

Balance

Subtract line 46 from line 37 and enter the result on this line. If the amount is less than zero, enter zero.

Other Taxes

Line 48

Self-Employment Tax

If you had self-employment income in 1980, and earned under \$25,900 in wages from which FICA or RRTA tax was withheld, you may have to pay self-employment tax. Please see Schedule SE and instructions. If you have to pay self-employment tax, enter the amount from Schedule SE, line 18.

Line 49a

Minimum Tax

You may be liable for minimum tax if you have any of the following tax preference items:

- accelerated depreciation;
- amortization;
- reserves for bad debts of financial institutions;
- stock options;
- depletion; and
- intangible drilling costs.

Attach Form 4625 and enter the tax, if any, on this line if you have:

- items of tax preference of more than \$10,000 (\$5,000 if married filing a separate return) even if there is no minimum tax; or
- any minimum tax liability deferred from an earlier tax year.

See Form 4625 for more information.

Line 49b

Alternative Minimum Tax

You may be liable for the alternative minimum tax if you have tax preference items for long-term capital gains or adjusted itemized deductions. You may also be liable for this tax if Form 1040, line 34, is more than \$23,300 (\$12,700 if you are married filing a separate return) and you have an entry on line 46 for tax credits.

In general, you have adjusted itemized deductions if your itemized deductions exceed 60% of your adjusted gross income.

Get Form 6251, to see if you are liable for this tax.

Line 50

Tax from Recomputing Prior Year Investment Credit

You may owe this tax if you:

- held investment credit property for less than seven years; and
- disposed of it before the end of its useful life.

See Form 4255 for details. Enter any tax from Form 4255 on this line.

You may also need Form 4255 if you disposed of more than one-third of your interest in a partnership or small business corporation.

Line 51a

Social Security (FICA) Tax on Tip Income Not Reported to Employer

If you received tips of \$20 or more in any month and you did not report the full amount to your employer, you must pay the social security or railroad retirement tax on the unreported tips.

To figure the amount of social security tax on unreported tips, complete Form 4137 and attach it to your Form 1040. Enter the tax on this line.

To determine the amount of railroad retirement tax on unreported tips, contact your nearest Railroad Retirement Board office. On line 51a, enter the tax and next to it, write "RRTA" in the margin.

Be sure all your tips are included as income on Form 1040, line 8.

Line 51b

Uncollected Employee FICA and RRTA Tax on Tips

If you did not have enough wages to cover the social security tax (FICA) or railroad retirement tax (RRTA) due on tips you reported to your employer, the amount of tax due will be shown on your Form W-2. Enter that amount on line 51b.

Line 52

Tax on an IRA

If you have an IRA (Individual Retirement Arrangement), add any taxes from Form 5329. Enter the total taxes on line 52.

Line 53

Advance Earned Income Credit (EIC) Payments

Enter the total of the advance earned income credit payments as shown on your Forms W-2. (The amount of earned income credit to which you are actually entitled will be figured on page 14 of these Instructions and entered later on line 57.)

Line 54

Total Tax

Add lines 47 through 53. Put the total on line 54.

Payments

Line 55

Total Federal Income Tax Withheld

Add the Federal income tax withheld as shown on your Forms W-2, W-2G, and W-2P. Enter the total on this line.

Line 56

1980 Estimated Tax Payments

Enter on this line any payments you made on your estimated Federal income tax (Form 1040-ES) for 1980. Include any overpayment from your 1979 return that you applied to your 1980 estimated tax.

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, either of you can claim all of the amount paid. Or you can each claim a part of it. Please be sure to show both social security numbers on the separate returns.

If you or your spouse paid separate estimated tax, but you are now filing a joint income tax return, add the amounts you each paid.

Follow the above instructions even if your spouse died.

If you were divorced during 1980, you may have filed a joint declaration of estimated tax with your former spouse. If so, please enter your former spouse's social security number in the block provided on the front of Form 1040. In the upper right corner of the return, above the blocks for the social security numbers, write "DIV."

If you were divorced and remarried in 1980, enter your present spouse's social security number in the block provided on the front of Form 1040. Also, enter your former spouse's social security number in the upper right corner above the blocks and write "DIV" above that number.

Line 57

Earned Income Credit

What Does the Earned Income Credit Do?

The earned income credit helps many taxpayers who have incomes under \$10,000. If you can take the earned income credit, you can subtract it from tax you owe or get a refund even if you had no tax withheld from your pay. The credit can go as high as \$500.

What Is Earned Income?

In most cases, you had earned income if you worked last year. Earned income includes:

- wages, salaries, and tips,
- anything else of value (money, goods, or services) you get from your employer for services you performed regardless of whether it is taxable.

Note: The following are examples of amounts received from your employer that must be included in line 1 of the worksheet—

- Housing allowance (or rental value of a parsonage) for members of the clergy.
- Meals and lodging.
- Disability pensions which qualify for exclusion on Form 2440.

• earnings from self-employment—this is usually the amount shown on Schedule SE (Form 1040), line 13. If you had a net loss from self-employment, see the note on page 27.

To see if you can take the Earned Income Credit, complete Form 1040 through line 31, and answer the questions below.

- | | | |
|---|--------------------------|--------------------------|
| | Yes | No |
| 1. Is the amount you listed on Form 1040, line 31, less than \$10,000? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Did you receive any wages, salaries, tips, or other earned income (see "What Is Earned Income?" on page 13)? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Did you have a child (see note 1 below) who lived with you in the same principal residence in the U.S. during all of 1980? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. If you checked Filing Status box 2 or box 5 on Form 1040, did you claim your child as a dependent on Form 1040, line 6c? OR If you checked Filing Status box 4 on Form 1040 and your child was married for 1980, did you claim that child as a dependent on Form 1040, line 6c? OR If you checked Filing Status box 4 on Form 1040 and your child was unmarried for 1980, did you enter that child's name on Form 1040, line 4 (or 6c if you claimed that child as a dependent)? | <input type="checkbox"/> | <input type="checkbox"/> |

Note 1—For this purpose, the word child means:

- Your son or daughter.
- Your stepchild, adopted child, or a child placed with you by an authorized placement agency for legal adoption (even if the child became your stepchild or adopted child, or was placed with you, during the year).
- Any other child whom you cared for as your own child for the whole year, unless the child's natural or adoptive parents provided more than half of the support for that year.

If you answered NO to any question, you can't take the earned income credit. Do not fill in the worksheet. Instead write "NO" on line 57 of Form 1040.

If you answered YES to all the questions, you may be able to take the credit. Use the Earned Income Credit Worksheet to figure the amount of any credit.

Note 2: If you expect to answer YES to all of the above questions for 1981 and want to receive advance payments of the credit, file Form W-3 with your employer.

Earned Income Credit Worksheet

To figure your credit, follow the instructions below.

| | |
|--|----|
| 1. Enter the amount from Form 1040, line 8, plus any other compensation from your employer, regardless of whether it is taxable. Include disability pensions but do not include other pensions or annuities. | \$ |
| 2. If you were self-employed, enter the amount, even if a loss, from Schedule SE, line 13. (If you have self-employment income that you reported on line 1 above, do not include it here.) | \$ |
| 3. Earned income. Add lines 1 and 2. However, if line 2 is a loss, subtract line 2 from line 1. If the amount on line 3 is \$0 or less, do not complete the rest of this worksheet; you cannot take the credit. If it is more than zero, complete 4 and either 5 or 6 below. | \$ |
| 4. Adjusted gross income. Enter the amount from Form 1040, line 31. | \$ |
| 5. If line 4 above is \$6,000 or less, use the amount from line 3 above to find your credit in the table on page 45. Enter the credit here and on Form 1040, line 57. | \$ |
| 6. If line 4 above is over \$6,000: | |
| a. First find the amount from line 3 above in the table on page 45 and enter the credit for that amount here. \$..... | \$ |
| b. Then find the amount from line 4 in the table and enter the credit for that amount here. \$..... | \$ |
| c. Enter the amount from line 6a or 6b, whichever is smaller, here and on Form 1040, line 57. | \$ |

Do NOT file this worksheet with your return—Keep it for your tax records

Page 14

Earned income does not include items such as interest, dividends, social security payments, welfare benefits, veterans' benefits, workmen's compensation or unemployment compensation (insurance).

Who Can't Take the Earned Income Credit?

- You can't take the credit if:
- your income is \$10,000 or more; or
 - you are single (Filing Status Box 1); or
 - you are married (file a separate return (Filing Status Box 3); or
 - you are entitled to file Form 2555 to exclude income earned overseas or claim excess foreign living expenses; or
 - you are entitled to file Form 4563 to exclude income earned from sources in U.S. possessions.

If you can take the credit, enter on line 57 the credit from line 5 or line 6c of this worksheet, whichever applies.

If you want IRS to figure the credit for you, see IRS Will Figure Your Tax and Some of Your Credits on pages 3 and 4.

Line 58

Amount Paid with Form 4868 (Extension of Time to File)

If you filed Form 4868 to get an extension of time to file Form 1040, enter the amount you paid with Form 4868.

Line 59

Excess FICA and RRTA Tax Withheld—Two or More Employers

If you had two or more employers in 1980 who together paid you more than \$25,900 in wages, too much social security tax (FICA) and railroad retirement tax (RRTA) may have been withheld from your wages. If so, you may be able to take credit for it against your income tax.

If you are filing a joint return, you must figure this separately for you and your spouse.

If you are a railroad employee and you take credit, attach a statement from your employer showing the amount of employee RRTA compensation and the amount of RRTA tax withheld.

Please follow the steps below to see if you can take credit.

Step 1. Add all FICA and RRTA tax withheld (but not more than \$1,587.67 for each employer). * Enter total here.....\$

Step 2. From Form 1040, line 51b, enter all uncollected FICA or RRTA tax on tips, if any.....\$

Step 3. Add 1 and 2 above.....\$

Step 4. Less..... —1,587.67

Step 5. Subtract 4 from 3. Enter this amount on line 59. \$

*Note: If any one employer withheld more than \$1,587.67, you should ask the employer to refund the excess to you. You cannot take credit for it on your return.

Line 60

Credit for Federal Tax on Special Fuels and Oils

If you can take a credit for tax on gasoline, special fuels, and lubricating oils used in your business, please attach Form 4136 or Form 4136-T. Enter the credit on line 60.

Line 61

Regulated Investment Company Credit
Enter on this line the total amount of the credit from Form 2439. Be sure to attach Copy B of Form 2439.

Overpaid Windfall Profit Tax

You may be allowed credit for overpaid windfall profit tax. Use Form 6249 to figure the overpayment. Include this amount in your total for line 62. On the dotted line next to this total, please write "Overpaid Windfall Profit Tax" and show the amount.

Line 62

Total
Add lines 55 through 61. Include any Overpaid Windfall Profit Tax. Enter the total on line 62.

Refund or Balance Due

Line 63

Amount Overpaid
(If line 62 is larger than line 54)

Subtract line 54 from line 62. You can choose to have all, or part, of this amount refunded to you (line 54). The remainder, if any, can be applied to your estimated tax for 1981 (line 65). If line 63 is under \$1, we will send you a refund only on written request.

Line 64

Refund

Enter the amount from line 63 that you want refunded to you. If your refund is large, you may want to have less income tax withheld from your pay. See the Instructions on page 16 for Income Tax Withholding for 1981.

Line 65

Applied to 1981 Estimated Tax

Subtract line 64 from line 63. This is the amount that will be applied to your estimated tax for 1981. Enter this amount on line 65.

We will apply amounts to your account unless you attach a request to apply it to your spouse's account. The request should include your spouse's social security number.

Line 66

Balance Due
(If line 54 is larger than line 62)

Subtract line 62 from line 54. This is the amount you owe. Enter the amount on this line.

Attach your check or money order for the full amount when you file. Make it out to "Internal Revenue Service" and be sure to write your social security number, tax form number, and tax year on it. If line 66 is under \$1, you do not have to pay.

In most cases, people who have income tax withheld from their wages will find that the amount withheld will be fairly close to their tax for the year. Sometimes it is not, and this is more likely to happen if both you and your spouse worked.

If you do owe tax for 1980, you may want to increase the amount of income tax withheld from your pay. Otherwise, you may be required to file a Declaration of Estimated Tax on Form 1040-ES. See the instructions on page 16 for Income Tax Withholding for 1981 and Should you File a Declaration of Estimated Tax?

Underpayment of Estimated Tax

If line 66 is \$100 or more and more than 20% of line 54, or you underpaid your 1980 estimated tax liability for any payment period, you may owe a penalty. Get Form 2210 (Form 2210F for farmers and fishermen) to see if you meet one of the exceptions to the penalty. Please attach that form to Form 1040 to show how you figured the penalty or which exceptions you believe you meet.

If you attach Form 2210 or 2210F, be sure you check the box below line 66.

If you owe a penalty, show the amount in the space below line 66.

If you owe tax on line 66, include the penalty amount in with your payment. Or, if you are due a refund, we will subtract the penalty amount from the overpayment you show on line 63. But do not decrease the amount you show on line 63 or increase the amount on line 66 for this penalty.

Now continue with step 6 below

Step 6

Check your return to make sure it is correct.

Step 7

Sign and date your return.

Form 1040 is not considered a return unless you sign it. Your spouse must also sign if it is a joint return.

Step 8

Did you have someone else prepare your return?

If you fill in your own return, the Paid Preparer's space should remain blank. If someone prepares your return and does not charge you, that person should not sign your return.

Generally, anyone who is paid to prepare your tax return must sign your return and fill in the other blanks in the Paid Preparer's Use Only area of your return. If the preparer is self-employed (that is, is not employed by any person or business

entity to prepare the return), he or she should check the "self-employed" box. A partner who prepares your income tax return as a member of a partnership should not check the self-employed box in the preparer's section of Form 1040. However, the partners are still considered self-employed for self-employment tax purposes.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

The preparer required to sign your return MUST complete the required preparer information and:

- Sign it, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)
 - Give you a copy of your return in addition to the copy to be filed with IRS.
- Tax return preparers should be familiar with their responsibilities. Publication 1045, Information and Order Blanks for Preparers of Federal Income Tax Returns, lists some of the preparer's other responsibilities and penalties for which he or she may be liable. The publication also contains the regulation citations which govern their work.

Step 9

Attachments

Attach the front copy or Copy B of Forms W-2, W-2G, and W-2P to the front of Form 1040. Attach schedules in alphabetical order and other forms in numerical order to the back of Form 1040.

If you need more space on forms or schedules, you should attach separate sheets and use the same arrangement as the printed forms, but show your totals on the printed forms. Please use sheets that are the same size as the forms and schedules. Be sure to put your name and social security number on these separate sheets.

If you owe tax, be sure to attach your payment to the front of Form 1040.

Reminders

Penalties and Interest

- Interest.** Interest will be charged on taxes not paid by their due date, even if an extension of time to file is granted.
- Late Filing of Return.** The law provides a penalty of 5% of the tax due for each month, or part of a month, the return is late (maximum 25%) unless you can show reasonable cause for the delay. If you file a return late, attach a full explanation to your return.
- Late Payment of Tax.** The penalty for not paying tax when due is 1/4 of 1% of the unpaid amount for each month or part of a month it remains unpaid. The maximum penalty is 25% of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any additional tax shown on a bill that is not paid within 10 days after the date of the bill.

This penalty is in addition to interest charges on late payments.

Note: If you include interest or either of these penalties with your payment, identify and enter these amounts in the bottom margin of Form 1040, page 2. Do not include the interest or penalty amounts in Balance Due on line 66.

Income Tax Withholding for 1981

If the amount you overpaid (line 63) or the balance you owe IRS (line 66) is large, please see your payroll office. Ask about filling out a new Form W-4 to change the amount of income tax to be withheld from your wages. For example, working married couples and single persons with two or more jobs often need to have more tax withheld to avoid owing a large payment when the return is filed. You may also owe more tax because you have other income on which there is no withholding.

If the amount you owe IRS is large, you may have to file a Declaration of Estimated Tax for 1981. See Should You File a Declaration of Estimated Tax, below.

Or, if you got a large refund, get a copy of Form W-4 from your employer and read the instructions. If you are entitled to additional allowances, file a new W-4 with your employer.

If you go back to work after a period of unemployment, you may reduce the amount of income tax withheld if your employer agrees to use the part-year method of withholding. There are also other methods which could reduce your withholding.

For more details, see your employer or get Publication 503, Tax Withholding and Estimated Tax.

Should You File a Declaration of Estimated Tax?

In general, you do not have to file a declaration if you expect that your 1981 Form 1040 will show a tax refund, or a tax balance due IRS of less than \$100. If your total estimated tax is \$100 or more, please get Form 1040-ES. It contains a worksheet that you can use to see if you have to file a declaration of estimated tax.

Address Change

If you move after you file your return and you are expecting a refund, you should notify the post office serving your old address. Also notify the IRS service center where you filed your return of your address change. This will help to forward your check to your new address as soon as possible. Be sure to include your social security number in any correspondence with the IRS.

How Long Should Records Be Kept?

Keep records of income, deductions, and credits shown on your tax return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, property records (including those on your own home) should be kept as long as they

are needed to figure the basis of the original or replacement property. For more details, get Publication 552, Recordkeeping Requirements and a List of Tax Publications.

Amended Return

If you file your income tax return and later become aware of any other income, deductions, or credits you should have reported, file Form 1040X, Amended U.S. Individual Income Tax Return, to change the Form 1040 or 1040A you already filed. If your return is changed for any reason, it may affect your State income tax liability. This would include changes made as a result of an examination of your return by the IRS. Contact your State tax agency for more information.

Instructions for Schedule A Itemized Deductions

Purpose

Some taxpayers must itemize their deductions and some should itemize because they will save money. See You MUST Itemize Deductions and You Choose to Itemize on page 11.

If you itemize, you can deduct part of your medical and dental expenses, and amounts you paid for certain taxes, interest, contributions, casualty and theft losses, and other miscellaneous expenses. These are explained below.

If your deductions are more than 60% of the amount on Form 1040, line 31, you may be liable for the alternative minimum tax. See the instructions for line 49b on page 13 for more information.

Lines 1 through 10

Medical and Dental Expenses

Before you can figure your total deduction for medical expenses, you must complete your Form 1040 through line 31. Only that part of your medical and dental expense that is more than 3% of your adjusted gross income on Form 1040, line 31, is deductible.

However, you may deduct one-half of your medical insurance premiums, up to a maximum of \$150, without reducing that amount by 3 percent of your adjusted gross income. Include amounts you paid for hospital, medical, and extra Medicare (Medicare B) insurance. Show half of your payments, up to \$150, on line 1 and put the balance on line 5. You can deduct the amount on line 1, even if you had no other medical expenses.

Only medicine and drug costs that are more than 1% of Form 1040, line 31, are deductible as medical expenses, subject to the 3% limitation.

Lines 1 through 10 of Schedule A explain how to deduct your medical and dental expenses. When you figure them, you can include medical and dental

bills you paid for:

- yourself;
- your spouse;
- all dependents you list on your return; and

• any person that you could have listed as a dependent on your return if that person had not received \$1,000 or more of gross income or had not filed a joint return. For example, you may have contributed more than half of the support for your mother, but you cannot list her as a dependent because she received \$1,000 of gross income during the year. If part of your support was the payment of medical bills for her, you can include that part in your medical expenses.

You should include all amounts you paid during 1980, but do not include amounts repaid to you, or paid to anyone else, by hospital, health or accident insurance, or your employer.

Examples of Medical and Dental Payments You CAN Deduct

To the extent you were not reimbursed, you can deduct what you paid for:

- Medicine, drugs, birth control pills, vaccines, and vitamins your doctor told you to take.
- Medical doctors, dentists, eye doctors, gynecologists, chiropractors, osteopaths, podiatrists, psychiatrists, psychologists, physical therapists, acupuncturists, and psychoanalysts (medical care only).
- Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths the doctor ordered.
- Nursing help. If you pay someone to do both nursing and housework, you can deduct only the cost of the nursing help.
- Hospital care (including meals and lodging), clinic costs, lab fees.
- Medical treatment at a center for drug addicts or alcoholics.
- Medical aids such as hearing aids (and batteries), false teeth, eyeglasses, contact lenses, braces, orthopedic shoes, crutches, wheelchairs, guide dogs and the cost of maintaining them.
- Ambulance service and other travel costs to get medical care. If you used your own car, you can figure what you spent for gas and oil to go to and from the place you received medical care; or you can claim 9 cents a mile plus parking fees and tolls.

Examples of Medical and Dental Payments You CANNOT Deduct

- Payments you made for the following are not deductible:
 - The basic cost of Medicare insurance (Medicare A).
- Note:** If you are 65 or over and not entitled to Social Security benefits, you may deduct premiums you voluntarily paid for Medicare A coverage.
- Life insurance or income protection policies.
- The 1.05% hospital insurance benefits tax withheld from your pay as part of the social security tax or paid as part of social security self-employment tax.
- Nursing care for a healthy baby. (You may qualify for the child care credit; see Form 2441.)
- Illegal operations or drugs.

- Travel your doctor told you to take for rest or change.
- Funeral, burial or cremation.

Publication 502, Medical and Dental Expenses, has a checklist of medical expenses that can be deducted and those that can't. It also explains when you can deduct capital expenditures and special care for handicapped persons.

Lines 11 through 16

Taxes

Taxes You CAN DEDUCT

• State and local income taxes (line 11)

List State and local income taxes that were withheld from your salary. Also list estimated payments made under a pay-as-you-go plan. Include payments you made in 1980 on a tax for a prior year.

If you received a refund of (or credit for) prior year taxes in 1980, see the Instructions for Form 1040, line 11. Do not reduce your itemized deductions by this amount.

• Real estate taxes (line 12)

Include taxes that you paid on property you own that was not used for business. Publication 530, Tax Information for Homeowners, and Publication 588, Condominiums, Cooperative Apartments, and Homeowners Associations, explain the deductions homeowners can take.

If you pay your real estate taxes as part of your mortgage payments, do not take a deduction for that amount. Deduct the taxes in the year the mortgage company actually paid them to the taxing authority.

• General sales taxes (line 13)

The Optional State Sales Tax Tables show how much you can deduct for your income and family size. You can add to the tax table amount the general sales tax you paid if you bought:

- A car, motorcycle, motor home, or truck. (Note: Vermont and West Virginia charge a higher sales tax for these than they do for other items. Figure how much tax you would have paid at the general sales tax rate and add only that amount to the tax table amount.)
- A boat, plane, home (including mobile or prefabricated) or materials to build a home if:
 - The tax rate was the same as the general sales tax rate, and
 - Your sales receipt or contract shows how much tax you paid.

The sales tax tables include income through \$40,000. When you figure your income, count all available income. This includes the amount on Form 1040, line 31, plus all amounts you received that are not taxed. The instructions at the top of each page of the tables give steps to help you figure your deduction.

If you kept records that show you paid more State sales tax than the tables list, you may deduct the larger amount. Include State or local selective sales or excise taxes if the rates were the same as the general sales tax rates.

If your available income was more than \$40,000, see the following example.

Example, Mr. & Mrs. Green live in Virginia and have a family size of 4. Their total available income is \$56,025.

Using the table for Virginia, they find the deduction for their family size (4) with income between \$38,001 and \$40,000. This amount is \$356.

For each \$5,000 or part of \$5,000 in excess of \$40,000, the deduction is increased by the amount on the \$40,001-\$100,000 line for their family size. This amount is \$18. The Greens' available income exceeds \$40,000 by 4 units of \$5,000 (or parts of \$5,000). So, they increase their sales tax deduction by $(\$18 \times 4) = \72 .

Their total sales tax deduction is $(\$356 + \$72) = \$428$. The Greens then compare this figure to the amount their receipts show they actually paid for sales tax. The Greens enter the larger figure on Schedule A, line 13.

• Personal property taxes (line 14)

This tax must be based on value alone. For example, if part of the fee you paid for the registration of your car was based on the car's value and part was based on its weight, you can deduct only the part based on value.

• Other (line 15)

If you had any deductible tax not listed on Schedule A, lines 11 through 14 (such as foreign income tax), describe the tax and show the amount on line 15.

If you paid tax to a foreign country or U.S. possession, you may want to list it as a credit instead of a deduction. Please see Publication 514, Foreign Tax Credit for U.S. Citizens and Resident Aliens.

Taxes You CANNOT Deduct

- Federal income tax.
- Social security tax (FICA).
- Railroad retirement tax (RRTA).
- Federal excise tax on personal property, transportation, telephone, and gasoline.
- Customs duties.
- Federal estate and gift taxes.
- Certain State and local taxes, including:
 - Tax on gasoline.
 - Car inspection fees.
 - Tax on liquor, beer, wine, cigarettes, and tobacco.
 - Assessments for sidewalks or other improvements to your property.
 - Taxes paid for your business or profession. (Use Schedule C, E, or F of Form 1040 to deduct these business taxes.)
 - Tax you paid for someone else.
 - License fees (marriage, driver's, dog, hunting, etc.)

Examples of these organizations are:

- Churches, temples, synagogues, Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys Club of America, etc.
- Fraternal orders, if the gifts will be used for the purposes listed above.
- Veterans' groups and certain cultural groups.
- Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for, or help people who have, arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
- Federal, State and local governments if the gifts are exclusively for public purposes.

Lines 17 through 20

Interest Expense

You should show on Schedule A interest on nonbusiness items only.

In general, a cash basis taxpayer who in 1980 paid interest that includes amounts that apply to any period after 1980 can deduct only the amount for 1980.

Interest Expense You CAN Deduct

- Include the interest you paid on—
 - Your home mortgage (line 17).

• Bank and other general purpose credit cards. Deduct the finance charge as interest if no part of it was for service charges, membership fees, loan fees, credit investigation fees, etc. (line 18).

• Revolving charge accounts. Deduct any finance charge a retail store added if the charges are based on your monthly unpaid balance (line 18).

• Your personal note for money you borrowed from a bank, a credit union, or another person.

• Loans on life insurance if you paid the interest in cash.

- Installment contracts on personal property, such as cars and televisions.
- Taxes you paid late. Show only the interest; do not include any amount that is considered a penalty. If the tax is deductible, show it under Taxes (lines 11 through 16 of this schedule).

• Loans on investment property. Report the nonbusiness part of interest on these loans on line 19. (If your total investment interest is more than \$10,000 (\$5,000 if married filing a separate return), you may have to complete Form 4952, Investment Interest Expense Deduction, to figure your correct deduction. Also see Publication 550, Investment Income and Expenses, for details.)

Interest Expense You CANNOT Deduct

- Do not include the interest you paid for—
 - Tax-exempt income. This includes interest on money you borrowed to buy or carry wholly tax-exempt securities.
 - A loan on life insurance if the interest is added to the loan and you report on the cash basis.
 - A debt to buy a single-premium life insurance or endowment contract.
 - Any kind of business transaction. Use Schedule C, E, or F to report business interest expenses.

For more information, please get Publication 545, Interest Expense.

Lines 21a through 24

Contributions

You can deduct what you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You can also deduct what you gave to organizations that work to prevent cruelty to children or animals.

Examples of these organizations are:

- Churches, temples, synagogues, Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys Club of America, etc.
- Fraternal orders, if the gifts will be used for the purposes listed above.
- Veterans' groups and certain cultural groups.
- Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for, or help people who have, arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
- Federal, State and local governments if the gifts are exclusively for public purposes.

If you contributed to a charitable organization and also received a benefit

from it, you can deduct only the amount that is more than the benefit you received.

If you do not know whether you can deduct what you gave to an organization, check with that organization or an Internal Revenue Service office.

Contributions You CAN Deduct

Contributions can be cash, checks, money orders, property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described above. If you drive to and from the volunteer work, you can take 9 cents a mile or the actual cost of gas and oil. (But don't deduct any amounts that were repaid to you.)

Line 21b. Enter on line 21b cash contributions you can verify by evidence other than receipts or cancelled checks. Show to whom and how much you gave.

If you gave property, state the kind of property you gave and the name of the organization you gave it to. Include the date you gave the property, show how you figured its value, at the time you gave it, and state whether it was capital gain or ordinary income property. If you determine the value of a gift by an appraisal attach a signed copy of it for gifts for which you claim a deduction of over \$200. For gifts valued at over \$200, attach a statement showing, in addition to the above:

- The address of the organization.
- A description of the property.
- Any conditions attached to the gift.
- How you got the property.
- The cost or other basis of the property if:

- you owned it less than 5 years, or
 - 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.
- f. How you figured your deduction if you chose to reduce your deduction for contributions of capital gain property.
- If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale.

Special rules apply if your contributions are more than 20% of Form 1040, line 31. If you gave gifts of property that increased in value, made bargain sales to charity, or gave gifts of the use of property, other rules apply.

For additional information, please get Publication 526, Charitable Contributions.

Contributions You CANNOT Deduct

- Political contributions (but see instructions for Form 1040, line 38).
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets.
- Tuition to a private school.
- The value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
- Gifts to:
 - a. Individuals.

- Foreign organizations.
- Groups that are run for personal profit.
- Groups whose purpose is to lobby for changes in the laws.
- Civic leagues, social and sports clubs, labor unions, and chambers of commerce.

Lines 25 through 29

Casualty and Theft Losses

Use these lines to report casualty or theft losses of property that is not trade, business, or income-producing property. Use the following worksheet if you had only one casualty or theft loss during the tax year and only one item was lost or damaged by that loss.

| | |
|--|-------|
| 1. Cost or other basis | _____ |
| 2. Fair Market Value of property before casualty or theft | _____ |
| 3. Fair Market Value of property after casualty or theft | _____ |
| 4. Subtract line 3 from line 2 | _____ |
| 5. Enter line 1 or line 4, whichever is smaller. Also enter on Schedule A, line 25 | _____ |

Use Form 4684 in the following cases:

- You had more than one casualty or theft during the tax year, or
- You had more than one item lost or damaged by one or more casualties or thefts, or
- You had a gain from casualty or thefts, or
- Your casualty or theft involved trade, business, or income-producing property.

Losses You CANNOT Deduct

- Money or property you misplaced or lost.
- Breakage of china, glassware, furniture, and similar items under normal conditions.
- Progressive damage to property (buildings, clothes, trees, etc.) caused by termites, moths, other insects, or disease.

Losses You CAN Deduct

You may be able to deduct all or part of each loss caused by theft, vandalism, fire, storm, and car, boat and other accidents or similar causes.

How to Deduct These Losses

On line 25, enter the amount from line 5 of the worksheet. Then fill in the amount paid by insurance or other sources on line 26.

Next, subtract line 26 from line 25, and enter the difference on line 27. If the amount is \$100 or less, you cannot deduct the casualty or theft loss.

On line 28, enter \$100 or the amount on line 27, whichever is smaller.

To figure your casualty or theft loss, subtract line 28 from line 27. Enter the result on line 29.

Use line 31 of Schedule A to deduct the costs of proving that you had a property loss. (Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.)

For more details, get Publication 547, Tax Information on Disasters, Casualties, and Thefts. It also gives information about Federal disaster area losses.

Lines 30 through 32

Miscellaneous Deductions

Miscellaneous Expenses You CAN Deduct Business Use of Home. You can deduct expenses for business use of part of your home only if that part is used exclusively and continuously in connection with your work and for the convenience of your employer.

Publication 587, Business Use of Your Home, will give you detailed information.

Educational Expenses. Generally, you can deduct what you paid for education required by your employer, or by law or regulations, to keep your present salary or job. In most cases, you can also deduct the cost of maintaining or improving skills you must have in your present position.

Some educational expenses cannot be deducted. Among them are expenses for study that helps you meet minimum requirements for your job, or qualifies you to get a new job. Also, do not deduct expenses that were repaid to you.

For more details, see Publication 508, Educational Expenses.

Gambling Losses. You can deduct gambling losses, but not more than the gambling winnings you reported on Form 1040, line 21.

Employee Expenses. Examples of the expenses you can deduct (if you were not reimbursed for them) are:

- Union dues (line 30).
- Safety equipment, small tools, and supplies you needed for your job.
- Uniforms your employer said you must have, and which you cannot usually wear away from work.
- Protective clothing, such as hard hats and safety shoes.
- Physical examinations your employer said you must have.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to get a new job in your present trade or profession.

Expenses of Producing Income. You can deduct what you paid to produce or collect taxable income or to manage or protect property held for producing income.

- Examples of these expenses are:
 - Safe deposit box rental.
 - Certain legal and accounting fees, including amounts you paid in 1980 to have tax returns prepared.
 - Clerical help.
 - Office rent.
 - Custodial (e.g. trust accounts) fees.

Miscellaneous Expenses You CANNOT Deduct

- Examples of expenses you cannot deduct are:
 - Political contributions (but see instructions for Form 1040, line 38).
 - Legal fees for personal matters.
 - Lost or misplaced cash or property.
 - Expenses for meals during regular or extra work hours.
 - The cost of entertaining friends.
 - Expenses of going to or from work.
 - Education that you need to meet minimum requirements for your job or that will

qualify you for a new occupation.

- Fines and penalties.
- Expenses of producing tax-exempt income.

For more information, see Publication 529, Miscellaneous Deductions.

Lines 33 through 40 Summary of Itemized Deductions

If you have not already entered the totals from each group of deductions on lines 33 through 38, do so now. Add lines 33 through 38, and enter the total on line 39. Enter the amount for your filing status on line 40.

Line 41

If line 39 is more than line 40, subtract line 40 from line 39 and enter the difference on Schedule A, line 41, and on Form 1040, line 33.

Note: You will receive the full benefit of your itemized deductions because the zero bracket amount you entered on line 40 has been built into the Tax Tables and tax rate schedules for you.

If line 40 is more than line 39, enter zero on Schedule A, line 41, and on Form 1040, line 33, unless you are required to itemize deductions (see page 11 for you MUST itemize Deductions). If you MUST itemize deductions, enter TC on line 41 and complete Schedule TC, Part II.

Instructions for Schedule B Interest and Dividend Income

Purpose

Use Schedule B to list interest and dividend income. Part III of the schedule asks you to answer questions about foreign accounts and trusts. You must use Schedule B if you:

- Had more than \$400 in interest.
- Had more than \$400 in dividends.
- Had a foreign account, or
- Were a grantor of, or transferor to, a foreign trust.

Please follow the instructions below.

Part I Interest Income

To see what interest income you must report, read the instructions for Form 1040, line 9, on page 8. The payer will usually send you a Form 1099-INT or similar statement showing interest you must report. If the total interest is over \$400, fill in Part I AND Part III of this schedule.

Line 1

Report all interest that you received or that was credited to your account so you could withdraw it. On this line list the name of each payer. Next to each name, show the amount of income.

Line 2

Add up all the interest and enter it on this line except as noted below in Nominee and Accrued Interest. Also enter it on Form 1040, line 9.

Nominee and Accrued Interest. When you buy bonds between interest payment dates and you pay accrued interest to the seller, this amount is taxable interest to the seller.

List on line 1 all interest received, including interest you received as a nominee or as a purchaser of a bond with accrued interest. Several lines above line 2, enter a subtotal of all interest income listed on line 1. Below this subtotal, write "Nominee Distribution" or "Accrued Interest" as appropriate and enter the interest amounts you paid to others. Subtract these amounts from the subtotal, and enter the result on line 2.

Note: If you received interest as a nominee for the actual owner, give that person Form 1087-INT.

Part II Dividend Income

To see what dividend income you must report, read the instructions for Form 1040, line 10a, on page 9.

The payer will usually send you a Form 1099-DIV or similar statement showing dividends you must report. If the total dividends are over \$400, fill in Part II AND Part III of this schedule.

Line 3

Report all of your dividend income on this line. Include cash and the value of stock, property, or merchandise you received as a dividend. If you owned shares in a mutual fund, Publication 564, Mutual Fund Distributions, may be helpful.

List the name of each payer. If the securities are held in a brokerage account, list the name of the brokerage firm as the payer. Next to each name, show the amount of income. Be sure to include capital gain and nontaxable distributions on this line. They will be deducted on lines 5 and 6.

Line 4

Add the amounts you listed on line 3 except as noted below in Nominees. Enter the total on this line.

Line 5

If you listed any capital gain distributions on line 3, add those amounts. Enter the total on this line.

Line 6

Enter the total of your nontaxable distributions on this line.

Line 7

Add lines 5 and 6. Enter the total on this line.

Line 8

Subtract line 7 from line 4. Enter on line 8 and on Form 1040, line 10a. (Be sure to take your exclusion on line 10b.) Nominees. List on line 3 all dividends you received, including dividends you received as a nominee, even if you later distributed some or all of this income to

others. Several lines above line 4, enter a subtotal of all dividend income listed on line 3. Below this subtotal write "Nominee Distribution" and enter the amounts distributed. Subtract these distributions from the subtotal and enter the result on line 4.

Note: If you received dividends as a nominee for the actual owner, give that person Form 1087-DIV.

Part III Foreign Accounts and Foreign Trusts

Fill in this part if you completed Part I or Part II, if you had a foreign financial account, or if you were the grantor of, or transferor to, a foreign trust.

Question A. Check the Yes box if either 1 or 2 below applies to you.

1. At any time during the year you had an interest in or signature or other authority over a bank account, securities account, or other financial account in a foreign country. Exception: Check No if any of the following apply to you.

- The combined value of the accounts was \$1,000 or less during the whole year.
- The accounts were with a U.S. military banking facility operated by a U.S. financial institution.

- You are an officer or employee of a commercial bank that is supervised by the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, or the Federal Deposit Insurance Corporation; the account is in your employer's name; AND you do not have a personal financial interest in the account.

- You are an officer or employee of a domestic corporation with securities listed on national securities exchanges or with assets of more than \$1 million and 500 or more shareholders of record; the account is in your employer's name; you do not have a personal financial interest in the account; and the chief financial officer of the corporation has given you written notice that the corporation has filed a current report that includes the account.

2. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

Get Form 90-22.1 to see if you are considered to have an interest in or signature or other authority over a bank account, securities account, or other financial account in a foreign country.

If you checked Yes for Question A, file Form 90-22.1 by June 30, 1981, with the Department of the Treasury at the address shown on the form. Form 90-22.1 is not a tax return, so do not file it with the IRS. But be sure to file your Form 1040 with the IRS.

You can get Form 90-22.1 from many IRS offices or by writing to the IRS forms distribution center for your State, as shown on the inside back cover.

Question B. Check the Yes box if you were a grantor of or a transferor to a foreign trust that existed during the tax year.

Instructions for Schedule D Capital Gains and Losses

Purpose

Use Schedule D (Form 1040) to report the sale or exchange of a capital asset. See the definition of "capital asset" below. In certain cases you may have to use Form 4797, Supplemental Schedule of Gains and Losses, instead of Schedule D. Use Form 4797 to report any of the following:

- The sale, exchange, or involuntary conversion (other than casualty or theft) of business property, certain depreciable and amortizable property, certain oil, gas, and geothermal property, and section 126 property.
 - The involuntary conversion (other than casualty or theft) of certain capital assets.
 - The disposition of other noncapital assets not mentioned above.
- If property is involuntarily converted because of a casualty or theft, use Form 4684, Casualties and Thefts.

Capital Asset

Most property you own and use for personal purposes, pleasure, or investment is a capital asset. For example, your house, furniture, car, and stocks and bonds are capital assets.

A transfer of patent rights is generally considered a sale or exchange of a capital asset held for more than one year. A nonbusiness bad debt must be treated as a short-term capital loss.

A capital asset as defined by law is any piece of property held by a taxpayer except the following:

- Stock in trade or other property included in inventory or held for sale to customers.
- Accounts or notes receivable you received for services in the ordinary course of your trade or business or from the sale of any property described in (a) or for services you performed as an employee.
- Depreciable property used in your trade or business even if it was fully depreciated.
- Real property (real estate) used in your trade or business.
- A copyright, literary, musical or artistic composition, letter, memorandum, or similar property.
 - created by your personal efforts, or
 - prepared or produced for you (in the case of a letter, memorandum, or similar property), or
 - that you received from a taxpayer mentioned in 1 or 2, in a way (such as by gift) that entitled you to the basis of the previous owner.
- U.S. Government publications (including the Congressional Record) that you received from the government other than by purchase at the normal sales price, or that you got from another taxpayer who had received it in a similar way if your basis is determined by reference to the previous owner.
- Certain government obligations issued at a discount on or after March 1, 1941, payable without interest, and maturing at a fixed date not more than one year from the date of issue.

U.S. Government publications (including the Congressional Record) that you received from the government other than by purchase at the normal sales price, or that you got from another taxpayer who had received it in a similar way if your basis is determined by reference to the previous owner.

Certain government obligations issued at a discount on or after March 1, 1941, payable without interest, and maturing at a fixed date not more than one year from the date of issue.

Short-Term or Long-Term

When you list your capital gains and losses, separate them according to how long you held or owned the property. The holding period for determining long-term capital gains and losses is more than one year.

For commodities futures contracts (but not options on futures contracts) the holding period for determining long-term gains and losses is more than 6 months: To figure the holding period. When you figure the length of the period you held property, begin counting on the day after you got the property and include the day you disposed of it.

For rules on nontaxable exchanges, gifts of property, and inherited property, please see Publication 544, Sales and Other Dispositions of Assets.

Limits on Capital Losses

The limit on capital losses that can be applied against other income after offsetting capital gains is \$3,000. If you are married and filing separately, the limit is \$1,500.

Losses That Are Not Deductible

Do not deduct a loss from the sale or exchange of property directly or indirectly between any of the following:

- Members of a family.
- A corporation and an individual or a fiduciary owning more than 50 percent of the corporation's stock (not counting liquidations).
- A grantor and a fiduciary of a trust.
- A fiduciary and a beneficiary of the same trust.
- A fiduciary and a fiduciary or beneficiary of another trust created by the same grantor.
- An individual and a tax-exempt organization controlled by the individual or the individual's family.
- 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).

Items for Special Treatment and Special Cases

The following items may require special treatment:

- Transactions by a securities dealer.
- Wash sales of stock or securities.
- Bonds and other evidence of indebtedness if an original issue discount is a factor.

- Certain real estate subdivided for sale which may be considered a capital asset.
- Distributions received from an employee pension, profit-sharing, or stock bonus plan. (Please see Form 4972, Special 10-Year Averaging Method, or Form 5544, Multiple Recipient Special 10-Year Averaging Method.)
- Gain on the sale of depreciable property between husband and wife or between shareholder and a controlled corporation treated as ordinary gain.
- Gain on disposition of stock in a Domestic International Sales Corporation.
- Gain or loss on options to buy or sell, including closing transactions.
- Transfer of property to a foreign corporation as paid-in surplus or as a contribution to capital, or to a foreign trust or partnership.
- Transfer of property to a partnership which would be treated as an investment company if the partnership were incorporated.

- If you sell or otherwise dispose of (1) an asset used in an activity to which the "at risk" rules apply or (2) any part of your interest in an activity to which the "at risk" rules apply (see section 465 of the Code), combine the profit or loss on the disposition with the profit or loss from the activity. If you have a net loss, you may be subject to the "at risk" provisions.

Two publications you should find useful are Publication 544, Sales and Other Dispositions of Assets, and Publication 550, Investment Income and Expenses.

Transfer of Appreciated Property to a Political Organization

If you transfer property to a political organization when the fair market value of the property is more than your adjusted basis, treat the transaction as a property sale on the transfer date. Report the fair market value of the property at the time of the transfer as the sales price. Ordinary income or capital gains provisions apply as if a sale took place.

Exchange of Like Kind Property

When business or investment property is exchanged for property of a like kind, no gain or loss is recognized. However, you must report the transaction on Schedule D or Form 4797, whichever applies.

Sale or Exchange (Other Than Involuntary Conversion) of Capital Assets Held for Personal Use

This type of gain is a capital gain. Report it on Schedule D, Part I or Part II. Loss from the sale or exchange of this property is not deductible.

Small Business Stock

Subject to limitations, you may deduct the loss on the sale, exchange, or worthless-ness of Small Business (section 1244) stock as an ordinary loss on Form 4797. However, gains are reported as capital gains on Schedule D (Form 1040).

Disposition of Partnership Interest

A sale or other disposition of an interest in a partnership may result in ordinary income. Please see Publication 541, Tax Information on Partnerships, and Publication 544, Sales and Other Dispositions of Assets.

Long-Term Capital Gains from Regulated Investment Companies

Include in income as a long-term capital gain the amount(s) shown on Form 2439 that represents your share of the undistributed capital gains of a regulated investment company. Enter the tax paid by the company as shown on Form 2439 on Form 1040, line 61. Add to the basis of your stock, the excess of the amount included in income over the credit.

Sale of Personal Residence

Report a taxable gain from the sale of a personal residence on Schedule D (Form 1040). A loss from such sale is not deductible.

Use Form 2119, Sale or Exchange of Principal Residence, to report the sale of your principal residence whether or not you bought another one. For more information, see Publication 523, Tax Information on Selling Your Home.

Installment Sales

If you sold property on the installment basis at a gain, get Publication 537, *Installment and Deferred-Payment Sales*. In addition, attach a computation titled "Installment Sale Computation."

Investment Interest Expense Deduction Adjustment

These instructions apply only if there is an entry on Form 4952, *Investment Interest Expense Deduction*, line 22; and Schedule D, lines 18 and 19 (or Form 4798, Part I, lines 6 and 7) both show a gain.

If so, part or all of Form 4952, line 22 will be treated as ordinary income. The amount treated as ordinary income is the smallest of:

- the amount on Form 4952, line 22; or
- the amount on Schedule D, line 18 (or Form 4798, Part I, line 6); or
- the amount on Schedule D, line 19 (or Form 4798, Part I, line 7).

Enter this amount in the margin to the right of Schedule D, line 18 (or Form 4798, Part I, line 6). Identify by writing next to it: "Form 4952." Subtract the ordinary income from the gains on Schedule D, lines 18 and 19 (or Form 4798, Part I, lines 6 and 7). In addition, enter the ordinary gain on Form 4797, *Supplemental Schedule of Gains and Losses*, Part II, line 9. If you do not use Form 4797 for other transactions, enter it on Form 1040, line 16, and identify it in the margin as "Form 4952."

Specific Instructions

Column d

Sales Price Less Expense of Sale

Enter in this column the selling price of the property sold. Reduce this by any expense of sale such as broker's fee, commission, etc.

Column e

Cost or Other Basis, as Adjusted

In general, the cost or adjusted basis is the cost of the property plus improvements and minus depreciation, amortization, and depletion. If you inherited the property or got it as a gift, tax-free exchange, involuntary conversion, or "wash sale" of stock, you may not be able to use the actual cash cost as the basis. If you do not use cash cost, please attach an explanation of your basis.

When selling stock, adjust your basis by subtracting all the nontaxable distributions you received before the sale. This includes nontaxable dividends from utility company stock and mutual funds. Also adjust your basis for any stock splits.

The basis of property acquired by gifts made before 1977, generally is the basis of the property in the hands of the donor plus any gift taxes paid on the gift. For gifts made after 1976, only the gift tax on the appreciation in value to the time of the gift is added to the basis of the property in the hands of the donor.

The basis of property acquired from a decedent is generally the fair market value at the date of death.

If a charitable contribution deduction is allowed because of a sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount which has the same ratio to the adjusted basis as the amount realized has to the fair market value.

For more information see Publication 551, *Basis of Assets*.

Line 6

Short-Term Capital Loss Carryover From Years Beginning After 1969

Enter the amount from your 1979 Schedule D (Form 1040), line 38 or 1979 Form 4798, Part II, line 20.

Line 17

Long-Term Capital Loss Carryover From Years Beginning After 1969

Enter the amount from your 1979 Schedule D (Form 1040), line 44 or 1979 Form 4798, Part II, line 26. Note: If you used Form 4798 in 1979 and had an entry in Part II, lines 17 or 23, use Form 4798 in 1980 instead of completing Schedule D, Parts III or IV.

Line 21b (iii)

(or Form 4798, Part I, line 28c)

Figure your taxable income, as adjusted with a separate calculation. Do this in the following way:

- Figure the amount from Form 1040, line 34, without regard to gains and losses from sales or exchanges of capital assets.
- Subtract from the amount in a. one of the following:
 - \$2,300 if you are filing as single or head of household.
 - \$3,400 if you are married and filing jointly or if you are a qualifying widow(er) with a dependent child.
 - \$1,700 if you are married and filing separately.

Instructions for Schedule E Supplemental Income

Purpose

Use Schedule E to report income (or loss) from pensions and annuities, rents and royalties, partnerships, estates and trusts, and small business corporations.

Part I

Pension and Annuity Income

Note: For more information about pension and annuity income, see Publication 575, *Pension and Annuity Income*.

Generally, you must use Schedule E to report pension and annuity income if the amount of that income which you received in 1980 is not fully taxable. There are three methods of reporting your pension or annuity income.

Method 1

The pension or annuity payments you receive are fully taxable if:

- You did not make any contributions (including contributions withheld from your salary) to your pension or annuity, or
- You got back your entire contribution before 1980.

Report the total amount of income on Form 1040, line 17. You do not have to report this pension or annuity income on Schedule E.

Method 2

The pension or annuity payments you received may not be taxable until a later year if:

- Both you and your employer contributed, and
- You will get back the full amount you contributed in 3 years or less beginning on the date you receive the first pension or annuity payment.

The pension or annuity payments you receive become taxable only when they add up to more than the amount you contributed.

After you get back the amount you contributed, all payments you receive are taxable. The amount you contributed includes contributions you made and any contributions your employer made and that you reported as income.

The amount you contributed does not include interest earned on your contributions to the pension or annuity, unless you reported the interest as income.

Example: While working, you contributed \$4,925 to your pension. Your employer's contribution to the pension was not included in your income. You retired in 1980 and began receiving \$200 a month from the pension. Since the amount you can expect to receive during the first 3 years (36 months x \$200 = \$7,200) is equal to or more than your contribution (\$4,925), you can exclude your pension until the payments total \$4,925. After that, they are fully taxable and should be reported on Form 1040, line 17.

Method 3

Use special rules to report your pension or annuity income if Methods 1 and 2 do not apply. For more information, see Publication 575.

Beneficiaries

If you receive pension and annuity payments as a beneficiary, you may have to report the income using Method 2 or Method 3. For example, if an employee dies before receiving any payments, Method 2 may apply to his or her beneficiary. For more information, please see Publication 575.

Total Distributions from Profit-Sharing, Retirement Plans and Individual Retirement Arrangements (Form 1099R)

Note: Use Schedule E to report a "rollover" of a profit-sharing or retirement plan distribution into an individual retirement arrangement (IRA) or other profit-sharing or retirement plan. Enter the amount of the distribution on line 2 and the amount of the rollover on line 3.

Generally, if you received a lump-sum distribution from a profit-sharing or retirement plan, you should not use Schedule E. Instead, report the capital gain part on

Schedule D (Form 1040). Report the ordinary income part on Form 1040, line 17. Your lump-sum distribution is on Form 1099R, *Statement for Recipients of Total Distributions from Profit-Sharing, Retirement Plans and Individual Retirement Arrangements*. You may pay less tax on this distribution if you are eligible to use the special averaging method. For details, please see Form 4972, *Special 10-Year Averaging Method*, or Form 5544, *Multiple Recipient Special 10-Year Averaging Method*, and separate instructions. For more information, please see Publication 575.

You may be able to "roll over" your distribution into an individual retirement arrangement (IRA) tax free. For more information, please see Publication 590, *Information on Individual Retirement Arrangements*.

Death Benefit Exclusion

You may be entitled to a death benefit exclusion of up to \$5,000 if either of the following applies:

- You are the beneficiary of a decedent who received no retirement pension or annuity payments, or
- You are the beneficiary of a decedent who received disability income payments that were not reported as pension or annuity income.

Note: If death benefits are paid as a pension or annuity, the death benefit exclusion may be added to the consideration paid for the pension or annuity. If so, you may not be eligible to use Method 2 to figure the amount of income to report.

For more information, please see Publication 575.

Disability Pension and Annuity Payments

You may not have to pay tax on part or all of your disability payments if you meet certain tests about your age, date of retirement, whether you are permanently and totally disabled, etc.

If you use Form 2440 or your disability payments are fully taxable, DO NOT USE Schedule E. Report on line 8, Form 1040, all disability payments regardless of whether you can exclude any part of them on Form 2440. However, once you are 65 or eligible for regular retirement, report these amounts on Form 1040, line 17.

For more information about disability payments, please get Form 2440, *Disability Income Exclusion*, and Publication 522, *Disability Payments*.

Use Schedule E to report your disability payments if you are reporting them as a regular pension or annuity which is not fully taxable.

Specific Instructions

Note: If you are reporting income from more than one pension or annuity using Method 2 or 3, attach a separate sheet to Schedule E listing the information required by lines 1 through 4. Enter the combined total of the taxable parts on Schedule E, line 4.

Line 1a

Check Yes or No. If you checked No, skip to line 2. If you checked Yes, go to line 10.

Line 1b

Check Yes or No. If you checked No, skip to line 2. If you checked Yes, go to line 1c.

Line 1c

Enter the total amount you contributed to your pension or annuity on this line.

Line 1d

If you first started receiving pension or annuity payments in 1980, enter zero. If you started receiving payments before 1980, add together all amounts you received from the pension or annuity before 1980. Enter the total on this line.

Line 2

Enter the total payments you received in 1980.

Line 3

On this line enter the amount you do not have to report as income. This includes amounts you contributed and any amounts your employer contributed and which you reported as income.

Line 4

Subtract line 3 from line 2. Enter the result on this line. If you do not use Parts II and III of Schedule E (Form 1040), enter this amount on line 18. Also, enter this amount on Form 1040, line 18.

"At Risk" Rules (Parts II and III)

Generally, the special "at risk" rules of section 465 of the Internal Revenue Code apply to all activities except real estate (other than mineral property). The "at risk" rules may apply to a member of a partnership or joint venture; shareholder in a small business corporation; beneficiary of an estate or trust; or lessor of certain property. The "at risk" rules only apply if you have a loss from an activity carried on as a trade or business or for the production of income. Generally, the amount you have "at risk" limits the loss you can deduct for any tax year.

You are generally considered "at risk" for an activity for the cash and the adjusted basis of other property you contributed to the activity, and any amounts borrowed for use in the activity for which you are personally liable.

Your "at risk" amount does not include the proceeds from your share of any nonrecourse loan used to finance the activity or the acquisition of property used in the activity. However, you are "at risk" to the extent of the net fair market value of your own property (not used in the activity) which secures borrowed amounts for which you are not liable. Generally, for any "at risk" activity described in section 465(c), you are not "at risk" for any amount that is protected against loss by a guarantee, stop-loss agreement, or similar arrangement.

In addition, for the activities described in section 465(c)(1), you are not "at risk" for borrowed amounts from a person who is related to you under section 267(b).

If you have amounts not "at risk" for an activity and you share in the loss for that activity, you must figure the allowable loss to report on Schedule E. Partners, beneficiaries, and shareholders should get a separate statement of income, expenses, deductions, and credits for each activity.

If you sell or otherwise dispose of (1) an asset used in an activity to which the "at risk" rules apply or (2) any part of your interest in an activity to which the "at risk" rules apply (see section 465 of the Internal Revenue Code), combine the gain or loss on the sale or disposition with the profit or loss from the activity to determine your net profit or loss from the activity. If you have a net loss, it may be limited because of the "at risk" rules.

Part II—Enter in column (f) the loss from the activity or the amount "at risk" for the activity, whichever is smaller. If your "at risk" amount is smaller than zero, enter zero.

Part III—Enter in column (c) the loss from the activity or the amount "at risk" for the activity, whichever is smaller. If your "at risk" amount is smaller than zero, enter zero.

Any loss from an activity not allowed for the tax year is treated as a deduction allocable to the activity in the next tax year.

Part II

Rent and Royalty Income or Loss

Generally, you should use this part to report rents from property you own or control. This includes room and other space rentals. However, if you provided services to the renter or if your business was selling real estate, report the income on Schedule C.

If you use Part II to report rent or royalty income, fill out the appropriate parts on page 2.

Your share of any loss from an activity except real estate (other than mineral property) for the tax year may be allowed only for the total amount that you are "at risk" for the activity at the close of the tax year.

Rent

If you were not in the real estate sales business and you received rent from property you own or control, report it in column (b). If you received property, instead of money, as rent, report its fair market value.

You can deduct an expense for the depreciation of rental property. You can also deduct all normal expenses, such as taxes, interest, repairs, insurance, maintenance, and agent's commissions. If your deduction for interest is more than \$10,000, see Form 4952, *Investment Interest Expense Deduction*.

Do not deduct the value of your own labor. Do not deduct capital investments or improvements, instead add these to the basis of the property for depreciation. Example: A landlord can deduct the cost of minor repairs, but not the cost of major improvements, such as a new roof.

Did You Rent Out Part of Your Home?

If you rent out only part of your property, deduct the part of your expenses that apply to the rented part. If you do not know the exact amount of these expenses, figure out what share of the total expenses applied to the rented part. Example: You rent out one-quarter of your home and live in the other part. Deduct depreciation on only one-quarter of the home. Deduct any other expenses that apply to the rented part.

Did You Rent Out a Vacation Home Or Similar Dwelling Unit?

Generally, you may deduct only those expenses which apply to the time that the vacation home or similar dwelling unit is rented out. Also, if you or your family used the property as a residence, certain expenses cannot be more than the gross rental income. Only interest, taxes, and casualty losses do not have to be limited. Generally, a vacation home or similar dwelling unit is used as a residence if you or your family used it for personal purposes for more than the larger of: a. 14 days, or b. 10% of the number of days during 1980 that the property was actually rented out at a fair rental.

If you used the property as a residence and rented it out for less than 15 days, you may not deduct any rental expenses. If you itemized your deductions, you may deduct any interest, taxes, and casualty losses on Schedule A (Form 1040). You do not have to report the rental income.

Your family includes only your brothers, sisters, half brothers, half sisters, spouse, ancestors (parents, grandparents, etc.), and lineal descendants (children, grandchildren, etc.).

Dwelling units include homes, apartments, condominiums, mobile homes, and boats, or similar property. For information on how to figure deductible expenses, see Publication 527, Rental Property.

Rental Income From Farm Production or Crop Shares

Report farm rental income and expenses on Form 4835, Farm Rental Income and Expenses and Summary of Gross Income From Farming or Fishing, if you meet these two tests:

a. You received rental income that was based on crops or livestock produced by the tenant.

b. You did not manage or operate the farm to any great extent.

Note: For estimated tax penalty rules, income received from your share of crops and rental based on farm production is considered income from farming.

Report your crop shares only for the year in which they were sold or exchanged for merchandise or property. If you use Form 4835, report the appropriate amounts on line 7.

Royalties

Enter in column (c) royalties from oil, gas or mineral properties, copyrights, and patents. If you hold an operating oil, gas, or mineral interest, report gross income and expenses in Schedule C. Under certain circumstances, you can treat amounts received as "royalties" for transfer of a patent or amounts received on the disposal of coal and iron ore as the sale of a capital asset. For more information, please get Publication 544, Sales and Other Dispositions of Assets.

If State or local taxes were withheld from oil or gas payments you received, report in column (c) the gross amount of royalty, and include the taxes withheld by the producer in column (e).

From oil payments you received, enter in column (e) the amount of windfall profit tax actually withheld during 1980.

Specific Instructions

Line 6a

You may elect to amortize rehabilitation expenditures or take accelerated depreciation for certain certified historic structures. Section 191 allows amortization to be figured using a period of 60 months. Section 167(c) allows an accelerated method of depreciation if you substantially rehabilitate a certified historic structure.

If you elect amortization for these expenditures or elect to take an accelerated method of depreciation:

- answer "Yes" on this line,
- attach to the return a copy of the final certification letter issued by the Department of the Interior approving the rehabilitation or, if no such letter has been issued,
- attach to the return a copy of a completed first page of U.S. Department of the Interior Form FHR-8-253a, Historic Preservation Certification Application—Part 2 (as submitted to the Department of the Interior).

Line 6b

Include on this line the amortizable basis of the property. This is the amount that you may deduct over the 60 month period.

Part III

Income or Losses from Partnerships, Estates or Trusts, Small Business Corporations

Partnerships

If you are a member of a partnership or joint venture, include in this part your share of the partnership income (whether you received it or not) or net loss for the partnership tax year that ends during the year covered by your return.

Part or all of your share of partnership income or loss from the operation of the business may be considered net earnings from self-employment that must be reported on Schedule SE. For more information, please get Publication 541, Tax Information on Partnerships.

Your share of any loss from an activity for the tax year may be allowed only for the total amount that you are "at risk" for the activity at the close of the tax year.

For more information for this part, please see copy C of Schedule K-1 (Form 1065), Partner's Share of Income, Credits, Deductions, etc.

Estates and Trusts

If you are a beneficiary of an estate or trust, you should report your taxable part of the income (whether you received it or not) as follows:

- Dividends from qualifying domestic corporations—enter on Schedule B (Form 1040), Part II, line 3. If total dividends received from all sources are \$400 or less, enter the total on Form 1040, line 10a and do not list them on Schedule B.
- Short-term capital gains—Schedule D.
- Long-term capital gains—Schedule D.
- Other taxable income less deductions—Schedule E, Part III.

For more information on these items, please contact the fiduciary or see Schedule K-1 (Form 1041).

Include your share of tax preference

items on Form 4625, Computation of Minimum Tax—Individuals.

Your share of any loss from an activity for the tax year may be allowed only for the total amount that you are "at risk" for the activity at the close of the tax year.

A U.S. person who transferred property to a foreign trust may have to include the income resulting from it in his or her income if, during 1980, the trust had a U.S. beneficiary. For more information, see Form 3520-A, Annual Return of Foreign Trust With U.S. Beneficiaries.

Small Business Corporations

If you are a shareholder in a small business corporation that elected to have its current taxable income taxed to its stockholders, you should report:

- Actual dividend distributions (whether taxable as ordinary income or long-term capital gain) as dividend income in Schedule B (Form 1040), Part II, line 3.

Subtract from the actual dividend distribution the non-dividend (distribution of previously taxed income) part on Schedule B, Part II, line 6 and the long-term capital gain on Schedule B, Part II, line 5. Also include the long-term capital gain part on Schedule D.

- Constructive dividends reported to you on Schedule K-1 (Form 1120S) taxable as ordinary income or (loss), in Schedule E, Part III.

Constructive dividends reported to you on Schedule K-1 (Form 1120S) taxable as long-term capital gain on Schedule D.

If you are a shareholder claiming a deduction for a net operating loss, please 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 that amount.

Your share of any loss from an activity for the tax year may be allowed only for the total amount that you are "at risk" for the activity at the close of the tax year.

Note: Your total additional first-year depreciation deduction from all sources is limited to \$2,000 (\$4,000 if filing jointly).

Depreciation

You can deduct a reasonable allowance for wear and tear of business and investment property. The allowance does not apply to land and personal assets. You may list each asset separately, or you may group assets into depreciation accounts.

You must figure the depreciation separately for each asset or group. Please see Publication 534, Depreciation, for information on depreciation methods, grouping assets, 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).

Part IV

Specific Instructions

Line 19

From farming or fishing, enter on this line your share of:

- partnership gross income, and
- fiduciary taxable income, and
- gross farm rents as shown on Form 4835.

You will not be charged a penalty for underpayment of estimated tax if you meet the following tests:

- your gross farming or fishing income for 1979 or 1980 is at least two-thirds of your gross income, and
- you file your 1980 tax return and pay the tax due on or before March 2, 1981.

Instructions for Schedules R and RP Credit for the Elderly

Purpose

Some elderly people can pay less tax by using a tax credit. To do this, they must file one of two schedules (R or RP). Your credit cannot be more than your tax (on line 37, Form 1040). The credit is available no matter how long you worked. The amount of the credit is based on your filing status and age, and, if you are married, on your spouse's age. Which schedule you use depends on your age and the kind of income you had.

Schedule R is for people who are 65 or over. However, if you are married filing a joint return and either you or your spouse is under 65 with income from a public retirement system, you may elect to use Schedule RP. The election is made by filing Schedule RP with your return.

Schedule RP is for people under 65 who were employees of Federal, State, or local governments and who had income from a public retirement system.

Examples of these retired employees are: Federal civil service workers, public school teachers, members of police and fire departments, and members of the armed forces. For more information, please get Publication 524, Credit for the Elderly.

If you lived with your spouse at any time in 1980, you must file a joint return to take the credit. If you and your spouse lived apart the whole year, you can file either a joint return or separate returns, but you may be limited in what schedule, if any, you can use. If your spouse is 65 or older and you are under 65 with public retirement system income, you cannot use Schedule RP unless your spouse makes the election with you to use Schedule RP. The election is made by both of you filing Schedule RP with your separate returns.

If your spouse does not make the election with you, you cannot claim any credit for the elderly on your separate return.

An individual who is a nonresident alien for any part of the tax year may take the credit if:

- he or she is married to a U.S. citizen or resident at the end of the tax year, and
- the couple choose to be taxed on their worldwide income.

Figuring the Credit

If you want us to, we will figure your credit. Please see page 3, "IRS Will Figure Your Tax and Some of Your Credits."

If you figure it yourself, first fill out Form 1040 through line 37. Then, read the instructions for the schedule (R or RP) you would use. If you are married and have a choice of schedules, figure your credit both ways to see which schedule will give you more credit.

Line-by-Line Instructions for Schedule R

Be sure to enter your name and social security number at the top.

Page 24

Boxes A-D

Filing Status and Age

The largest amount you can use to figure the credit is based on your filing status and age, and, if you are married, on your spouse's age. "Single" includes Head of Household and Qualifying Widow(er) with Dependent Child. Check only one box.

Line 1

Enter the amount for the box you checked.

Line 2a

Report pensions and annuities that are not taxed. (Do not include amounts you received from workmen's compensation insurance, damages, etc., for injury or sickness.) Include payments you received from:

- Social security (before deduction of medicare premiums).
- Railroad retirement (but not supplemental annuities).
- Veterans' pensions (but not military disability pensions).
- A matured U.S. Government life insurance endowment contract (after you subtract all amounts you paid for the contract).

Lines 2b, c, d, and e

Use these lines if your adjusted gross income on Form 1040, line 32, is MORE than the amount printed on line 2c for the box that you checked.

Line 3

Add lines 2a and 2e. Put total on line 3. If the amount on line 3 is the same or more than the amount on line 1, you cannot take the credit; do not file Schedule R.

Line 4

Subtract line 3 from line 1. This is the amount you use to figure your credit.

Line 5

Multiply line 4 by 15% (.15) and enter the result on line 5.

Line 6

Enter the tax from Form 1040, line 37. (If this amount is zero, you cannot take the credit; do not file Schedule R.)

Line 7

Enter the amount from line 5 or line 6, whichever is less. This is your Credit for the Elderly. Put the same amount on Form 1040, line 39.

Line-by-Line Instructions for Schedule RP

Be sure to enter your name and social security number at the top.

Name of Public Retirement System

Please enter the name of the public retirement system of the spouse under 65. If both you and your spouse are under 65 and receive income from a public retirement system(s), enter the name of the public retirement system(s) of both you and your spouse. Identify the husband's public retirement system with an (H) and the wife's with a (W).

Boxes A-E

Filing Status and Age

The largest amount you can use to figure the credit is based on your filing status and age, and, if you are married, on your spouse's age. "Single" includes Head of

Household and Qualifying Widow(er) with Dependent Child. Check only one box.

If you are filing a joint return and checked box C, use column (a) for the wife and column (b) for the husband. If you checked box B, the spouse under 65 should use column (b).

Community Property Income

If you use Schedule RP and file a joint return, you should disregard community property laws in figuring the credit. (Community Property States are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.) Enter the total of all taxable and nontaxable income in the column of the spouse who received it.

Line 1

Enter the amount for the box you checked. If you file a joint return and you checked box B or C, the \$3,750 must be allocated between you and your spouse. No more than \$2,500 can be entered for either of you. Generally, you will get more credit if the larger amount is entered for the spouse with more retirement income.

Line 2a

Report pensions and annuities that are not taxed. (Do not include amounts you received from workmen's compensation insurance, damages, etc., for injury or sickness.) Include payments you received from:

- Social security (before deduction of medicare premiums).
- Railroad retirement (but not supplemental annuities).
- Veterans' pensions (but not military disability pensions).
- A matured U.S. Government life insurance endowment contract (after you subtract all amounts you paid for the contract).

Line 2b

Use this line if you had wages, salaries, or other earned income (including disability income) that you reported on Form 1040, line 8) of more than:

- \$900 and you were under 62, or
 - \$1,200 and you were at least 62 but under 72.
- Skip this line and go to line 3 if you:
- were 72 or over, or
 - had earned income of \$900 or less, or
 - were at least 62 but under 72 and had earned income of \$1,200 or less.
- Earned income is income you receive for personal services you have performed. It includes wages, salaries, and professional fees.

Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 8, 13, and 19.

Earned income does not include pay for your services that included a distribution of earnings and profits other than reasonable compensation for your work for a corporation.

If you were engaged in a trade or business in which both your services and capital were important income-producing factors, your earned income will be based on a reasonable allowance for the services you performed. However, the earned income may not be more than 30 percent of your share of the net profits from the business.

If you were engaged in a trade or business in which capital was not an important income-producing factor, your earned income may not be more than the net earnings from the trade or business.

If you use line 2b, please follow the instructions on the next page.

If you were under 62 and had earned income of more than \$900, subtract \$900 from the amount you earned. Enter the result on line 2b(i).

If you were at least 62 but under 72, and had earned income of more than \$1,200 but not more than \$1,700, subtract \$1,200 from the amount of your earned income. Divide the balance by 2 and enter the result on line 2b(ii).

If you were at least 62 but under 72, and had earned income of more than \$1,700, subtract \$1,450 from your earned income. Enter the result on line 2b(ii).

Line 3

Add lines 2a, 2b(i), and 2b(ii). Put the total on line 3.

Line 4

Subtract line 3 from line 1. This is the largest amount of income you can use to figure your credit.

If the amount on line 3 is more than the amount on line 1 for a column, do not complete the rest of the lines in that column. If the result for both columns is zero or less, you cannot take the credit; do not file this schedule.

Line 5

The kind of retirement income you enter depends on whether you are under 65 or whether you are 65 or over. Do not include any amount from line 2a; those pensions are not taxable.

Line 5a

If you were under 65 on January 1, 1981, enter the pension or annuity payments you received from a public retirement system and reported as income. Do not enter social security income or railroad retirement that you excluded from gross income.

If your spouse died and you received payments from his or her public retirement plan, enter the payments you reported as income.

If you retired on disability, report your disability annuity payments as retirement income if:

- the payments are for periods after you reached minimum retirement age, and,
- the payments are not reportable on Form 1040, line 8.

Line 5b

If you were 65 or over on January 1, 1981, enter the amount that you reported as income from the sources listed below:

- Individual retirement arrangements (IRA), pension or annuity contracts, and retirement bonds.

- Interest.
- Dividends.
- Rents (before subtracting expenses).

Line 6

Enter the amount from line 4 or 5, whichever is less.

Line 7

If you are filing a joint return, add the amounts in columns (a) and (b) of line 6. Enter the total on line 7. If you are not filing a joint return, enter the amount from column (b) of line 6.

Line 8

Multiply line 7 by 15% (.15) and enter the result on this line.

Line 9

Enter the tax from Form 1040, line 37. (If this amount is zero, you cannot take the credit; do not file Schedule RP.)

Line 10

Enter the amount from line 8 or 9, whichever is less. This is your Credit for the Elderly. Enter the same amount on Form 1040, line 39.

Instructions for Schedule C Profit or (Loss) From Business or Profession

Purpose

If you operated a business or practiced a profession, complete Schedule C. If you had more than one business, or if you and your spouse had separate businesses, complete a Schedule C for each business.

Farmers should use Schedule F.

For expenses that are part business and part personal, deduct only the business part. For example, if only half of your car usage was for business, deduct only half of the cost of operating the car.

Deduct interest, taxes, and casualty losses not related to your business as itemized deductions on Schedule A. Report sales, exchanges, and involuntary conversions (other than casualty or theft) of trade or business property on Form 4797, Supplemental Schedule of Gains and Losses.

You must pay social security self-employment tax on income from any trade or business unless you are specifically exempted. Please see Schedule SE.

If you need more information about business income and expenses, get Publication 334, Tax Guide for Small Business, Information Returns.

You may have 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 information, see instructions for Forms W-3 (Transmittal of Income and Tax Statements) and 1096 (Annual Summary and Transmittal of U.S. Information Returns).

Item A

Main Business Activity and Product

Report the business activity that accounted for the most income included on Schedule C, Part I, line 1a. Give the general field as well as the product or service. For example, "wholesale—groceries" or "retail—hardware."

Item C

Employer Identification Number

You don't need an employer identification number unless you had a Keogh (H.R. 10) plan or were required to file an employment, excise, or alcohol, tobacco, and firearms tax return.

Item D

Business Address

Use your home address only if you actually conducted the business from your home. You should show a street address instead of a box number.

Item E

Accounting Method

You must use the cash method on your return unless you kept account books. If you kept books, you can use the cash method, accrual method, or in some cases, the completed contract or percentage of completion method. The method used must clearly reflect your income.

If you want to change your accounting method (including the treatment of any item such as inventories or bad debts), you must usually first get the permission of the Commissioner of Internal Revenue. File Form 3115 within the first 180 days of the tax year in which you want to make the change.

If you use the cash method, show all items of taxable income actually or constructively received during the year (in cash, property, or services). Also show amounts actually paid during the year for deductible expenses. Income is constructively received when it is credited to your account or set aside for you to use.

If you use the accrual method, report income when you earn it and deduct expenses when you incur them, even if you do not pay them during the tax year.

Item F

Valuation Methods

Your inventories can be valued at:

- cost,
- cost or market value, whichever is lower, or
- any other method approved by the Commissioner of Internal Revenue.

Item H

Business Use of Your Home

Within certain limits, you may deduct business expenses that apply to a part of your home only if that part is exclusively used on a regular basis:

- a. as your principal place of business, or
- 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 trade or business if it is a separate structure that is not attached to your home.

You may also deduct expenses that apply to space within your home if it is the only fixed location of your trade or business. The space must be used on a regular basis to store inventory held for use in your trade or business of selling products at retail or wholesale.

If you use space in your home on a regular basis in your trade or business of providing day care service, you may be able to deduct the business expenses even though you also use the same space for nonbusiness purposes.

Please get Publication 587, Business Use of Your Home, for more information.

Item I

Certified Historic Structures

You may elect to amortize rehabilitation expenditures or take accelerated depreciation for certain certified historic structures. Section 191 allows amortization to be figured using a period of 60 months. Section 167(o) allows an accelerated method of depreciation if you substantially rehabilitate a certified historic structure. For additional details on this election, including how to complete Item I, see the instructions on page 23 for lines 6a and b.

Part I

Income (Lines 1 through 5)

Line 1a Gross Receipts or Sales

Enter gross receipts or sales from your business.

Installment Sales. If you use the installment method of reporting sales income, please attach a schedule showing separately for 1980 and the three preceding years: gross sales; cost of goods sold; gross profit; percentage of gross profits to gross sales; amounts collected; and gross profits on amounts collected.

Line 1b Returns and Allowances

You should enter on line 1b such items as returned sales, rebates, and allowances from the sales price.

Line 2

Cost of Goods Sold and/or Operations

Cost of Goods Sold. If you engaged in a trade or business in which the production, purchase, or sale of merchandise was an income-producing factor, merchandise inventories must be taken into account at the beginning and end of your tax year. Enter the amount from Schedule C-1, line 8.

Cost of Operations (Inventories Not an Income-Producing Factor). If the amount on line 2 includes the cost of operations, complete the appropriate lines on Schedule C-1.

Line 4 Other Income

Include finance reserve income, scrap sales, amounts recovered from bad debts, interest and other kinds of miscellaneous income from the business or profession.

Part II

Deductions (Lines 6 through 33)

Line 7 Amortization

You may amortize the cost of pollution-control facilities, on-the-job training facilities, rehabilitation of certified historic buildings and child care facilities over a 60-month period instead of taking the depreciation deduction. You may also amortize amounts you paid for research, experiments, and a trademark or trade name over a period of at least 60 months.

Real property construction period interest and taxes generally cannot be fully deducted in the year you paid or incurred them. Amounts not allowed as a deduction in the current year must be capitalized and amortized. This rule does not apply to low-income housing.

For more information about amounts subject to amortization, please get Publication 535, Business Expenses and Operating Losses.

Line 8

Bad Debts from Sales or Services

Include debts and partial debts arising from sales or services that were included in income and are definitely known to be worthless. Instead of this, you may deduct a reasonable amount that was added during the tax year to a bad debt reserve.

If you later collect a debt that you deducted as a bad debt, include it as income in the year you collect it unless you use the bad debt reserve method. For more

information, please get Publication 548, Deduction for Bad Debts.

Line 10 Car and Truck Expenses

You can deduct the actual cost of running your car or truck or take the fixed mileage rate. You must use actual costs if you use more than one car or truck in your business. If you deduct actual cost, show depreciation on line 13.

The fixed rate is figured at 20 cents a mile for the first 15,000 miles and 11 cents a mile for each mile over 15,000. Add to this amount your parking fees and tolls.

For cars that have been or are considered fully depreciated, the rate is 11 cents a mile for all business mileage.

You can change methods of figuring your expenses 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.

Line 12 Depletion

Enter your total deduction for depletion on this line.

If you claim a deduction for timber depletion, please attach Form T.

Line 13 Depreciation

You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or property held for the production of income. The allowance does not apply to stock in trade, inventories, land, and personal assets.

You may list each asset separately, or you may group assets into depreciation accounts when filing in Schedule C-2. You must figure the depreciation separately for each asset or group. Please see Publication 534, Depreciation, for information on depreciation methods, grouping assets, limitations and special rules.

Note: Your total additional first-year depreciation deduction from all sources is limited to \$2,000 (\$4,000 if married filing a joint return).

Line 15

Employee Benefit Programs

Enter the amount of your contributions that are not an incidental part of a pension or profit-sharing plan included on line 22. Also include here contributions to insurance, health and welfare programs.

Line 18

Interest on Business Indebtedness

If you paid interest for years after 1980, deduct only the part you paid for 1980.

Don't take a deduction on Schedule C for interest you paid or accrued on debts from buying or carrying investment property. Deduct this interest on Schedule A. For more information, see Publication 545, Interest Expense.

Line 22

Pension and Profit-Sharing Plans

You should enter the amount you claim as a deduction for contributions to a pension, profit-sharing, or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, you should enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 26. Instead of on Schedule C, line 22. For filing requirements, please see instructions for Form 1040, line 26, on page 11.

Line 25 Repairs

You can deduct the cost of repairs including labor, supplies, and other items that do not add to the value or increase the life of the property. Do not deduct the value of your own labor. And do not deduct amounts you spent to restore or replace property. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation is charged on your books.

You can elect to treat as a current expense up to \$25,000 spent to remove architectural and transportation barriers to the handicapped and elderly. (See Section 190 of the Internal Revenue Code.)

Line 29 Travel and Entertainment

You can deduct all ordinary and necessary travel and entertainment expenses paid or incurred in your trade or business. Be sure to fill in Schedule C-3 to report expense account information.

Generally, no deduction is allowed for any expense paid or incurred for a facility (such as a yacht or hunting lodge) that is used for any activity that is usually considered entertainment, amusement, or recreation. (See Publication 463, Travel, Entertainment, and Gift Expenses, for more details.)

Line 31 Wages

Enter on line 31a the total salaries and wages (other than salaries and wages deducted elsewhere on your return) paid or incurred for the tax year. Do not include any amount paid to yourself.

Enter on line 31b the jobs credit from Form 5884 and on line 31c, the WIN credit from Form 4874. Subtract the total of these credits from wages shown on line 31a and enter the balance on 31e.

For more details, please get Publication 906, Targeted Jobs and WIN Credits.

Line 32 Other Business Expenses

Include all ordinary and necessary business expenses not deducted elsewhere on Schedule C. Do not include the cost of business equipment or furniture, replacements or permanent improvements to property, or personal living and family expenses.

Any loss from this activity that was not allowed as a deduction last year because of the "at risk" provisions, is treated as a deduction allocable to this activity in 1980.

Line 34 Net Profit or (Loss)

If you have a profit, stop here. Enter the amount here and combine this amount with the profit or (loss) from your other businesses, if any. Enter the total on Form 1040, line 15, and Schedule SE, Part II, line 5a (or Form 1041, line 6).

If you have a loss, go on to line 35 before entering your loss on line 34.

Line 35 "At Risk"

Deductions for losses by persons who are engaged in a trade or business except real estate (other than mineral property) or an activity for the production of income are limited to the amount they have "at risk" in the business. You are "at risk" for an activity for the cash and adjusted basis of property you contributed to the activity and any amount borrowed for use in the activity for which you are personally liable. You are also "at risk" to the extent of the fair market value of your own property (not used in the activity) which secures borrowed amounts for which you are not liable.

Answer the question "YES" if you have any loans for this business that:

- you borrowed from a person who is related to you under section 257(b); OR
- you borrowed from a person who has an interest in the business (other than as a creditor); OR
- you are protected against loss by a guarantee, stop-loss agreement, or similar arrangement; OR
- you are not personally required to pay back the money.

If you do not have any of these kinds of loans or other amounts for which you are not "at risk" in this business, then answer the question "NO." Enter the full loss on line 34 and combine this amount with the profit or (loss) from your other businesses, if any. Enter the total on Form 1040, line 13, and Schedule SE, Part II, line 5a (or Form 1041, line 6).

If you answered "YES" to the question on line 35, enter on line 34 either the amount of your loss or the amount for which you are considered "at risk," whichever is smaller. For example, if your loss is \$1,000 and your amount "at risk" is \$400, you would enter "\$400" on line 34. Or, if your loss is \$1,000 and your amount "at risk" is \$1,200, enter "\$1,000" on line 34.

If your "at risk" amount is smaller than zero, enter zero.

Also enter this amount as your loss from Schedule C on Form 1040, line 13, and Schedule SE, Part II, line 5a (or Form 1041, line 6).

If you dispose of an asset used in an activity to which the "at risk" rules apply (see section 465 of the I.R. Code), combine the gain or loss from the disposition with the profit or loss from the activity. If you have a net loss, you may be subject to the "at risk" provisions.

Schedule C-3

Expense Account Information

Enter here amounts which you are deducting on Schedule C that were:

- amounts other than wages and salaries, received as advances or reimbursements, and
- amounts you paid for expenses incurred by or for yourself or your employees. Include all amounts charged through any type of credit card, for which you claimed a deduction.

Do not include amounts you paid to buy goods to resell or use in the business. Also, do not include incidental expenses, like bus or taxi fares paid for local errands. Be sure to keep detailed records as proof of amounts spent for entertainment.

Foreign Conventions. Generally, no deduction is allowed for attendance at more than two foreign conventions during your tax year. The amount of expenses you can deduct is also subject to special limitations based on the amount of time actually devoted to business, etc.

In order to deduct any expenses for a foreign convention you must attach two signed statements to your tax return for the year in which you deduct the expenses.

- a. Attach a statement, signed by you, indicating the total days of the trip, the days and amounts spent traveling, the number of hours each day devoted to scheduled business activities and a program of the business activities.

b. Attach a statement, signed by an officer of the organization or group sponsoring the convention, showing the schedule of business activities for each day of the convention and the number of hours each day such scheduled business activities were attended.

For more information, please get Publication 463, Travel, Entertainment, and Gift Expenses.

Instructions for

Schedule SE

Social Security Self-Employment Tax

Purpose

Schedule SE is used by the Social Security Administration to figure benefits under the social security program for self-employed people. Social security self-employment tax applies regardless of your age, and even if you are receiving social security benefits.

Who Must Use Schedule SE

You must use Schedule SE if:

1. You were self-employed,
2. Your net earnings from self-employment were \$400 or more, and
3. You did not have wages (including tips) of \$25,900 or more that were subject to social security tax or railroad retirement tax.

Who Should Use Schedule SE

You should use Schedule SE, even if your self-employment income is less than \$400 if you were self-employed and:

- Form 1040, line 31, is less than \$10,000 and you wish to claim the earned income credit; or
- If you use the optional method of computing self-employment income. See Publication 533, Self-Employment Tax.

Note: If you use either optional method of computing self-employment tax, you may be able to claim the earned income credit even if you had a net operating loss.

If you were eligible for the earned income credit in 1977, 1978, or 1979, you may be able to get a refund by filing Form 1040X, Amended U.S. Individual Income Tax Return. However, to get the earned income credit for 1977, you must file Form 1040X by April 15, 1981.

For purposes of the earned income credit, earned income does not include income which is exempt from self-employment tax because you filed Form 4029 or Form 4361, unless this income is wages, salaries, tips, or other employee compensation.

Example: During 1980 a minister received a part-time salary of \$2,000 and a housing allowance of \$1,200 as part of his salary. Although the housing allowance is not subject to income tax, and neither amount is subject to self-employment tax the entire \$4,000 would be used to figure his Earned Income Credit.

Which Parts to Use on Schedule SE

If you had ONLY farm income, complete Parts I and III.

If you had ONLY nonfarm income, complete Parts II and III.

If you had BOTH farm and nonfarm income, complete Parts I, II, and III.

General Information

To assure proper credit to your account, please enter your name and social security number on this schedule exactly as they are shown on your social security card.

Fiscal year filers must use the tax rate and earnings base that apply at the time 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.

More Than One Business

If you farmed and had at least one other trade or business, your net earnings from self-employment are the combined earnings from all your businesses. If you had a loss in one trade or business, it reduces the income from another. In these cases, please use both Schedule F and Schedule C to figure net profit from the farm and nonfarm activities. Figure the combined self-employment tax on Schedule SE.

Joint Returns

Show the name of the spouse with self-employment income on Schedule SE. If both spouses have self-employment income, each must file a separate Schedule SE. Include the total profits or (losses) from all businesses on Form 1040, line 13 or 19, as appropriate. Then enter the combined self-employment tax on Form 1040, line 48.

Community Income

In figuring net earnings from self-employment, if any of the income from a business, including farming, is community income, all the income from that business is considered the income of the husband, unless the wife managed and controlled the business. In that case, all the income is the wife's.

If you file separate returns, please attach Schedules C and SE (for nonfarm business) or Schedules F and SE (for farm business) to the return of the spouse with the self-employment income. Community income included on these 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 earnings from a partnership, including any guaranteed payments. However, limited partners should not include their income or (loss) from a partnership, other than guaranteed payments, for tax years beginning after 1977. No part of that share can be treated as your spouse's even if the income, under State law, is community income. In a husband and wife farm partnership, enter the distributive share of each as partnership income on Schedule E (Form 1040).

Part III, for income tax purposes, and on Schedule SE, line 1b, for self-employment tax purposes. Report nonfarm partnership income on Schedule SE, line 5b.

If a partner in a continuing partnership dies, that member's distributive share of partnership ordinary income or (loss) for the year must be included in that partner's net earnings from self-employment.

Share-Farming

If you produced crops or livestock on land belonging to another for a share of the crops or livestock produced, or the proceeds from them, you are an independent contractor and a self-employed person rather than an employee. Report your net earnings for income tax on Schedule F and for social security self-employment tax on Schedule SE.

In figuring net earnings from self-employment, do not include income or (loss) or any deductions for expenses connected with this income from the following:

a. Salaries, fees, etc. from the performance of services:

1. a public official, except as noted below,
2. an employee or employee representative under the railroad retirement system, or
3. an employee, except as noted below.

b. Income you received as a retired partner under a written partnership plan that provides for lifetime periodic retirement payments, if you had no other interest in the partnership and did not perform services for it during the year.

c. Real estate rentals, unless received in the course of a trade or business as a real estate dealer. These include cash and crop shares received from a tenant or sharefarmer. You should report these amounts on Schedule E, Part II.

d. Dividends on shares of stock and interest on bonds, debentures, notes, certificates, or other evidence of corporate indebtedness unless received in the course of your trade or business as a dealer in stocks or securities.

e. Gain or loss from:

1. the sale or exchange of a capital asset,
2. certain transactions in timber, coal, or domestic iron ore, or
3. the sale, exchange, involuntary conversion or other disposition of property unless the property is stock in trade or other property that would be includible in inventory, or held primarily for sale to customers in the ordinary course of the business.

f. Net operating losses from other years.

In figuring your net earnings from self-employment, be sure to include:

- Rental income from a farm if the rental arrangement provides for material participation by the landlord and the landlord participated materially in the production or management of the production of farm products on this land. This income is farm earnings. Report it on Schedules F and SE. To determine whether you participated materially in farm management or production, do not consider the activities of any agent who acted for you.

- Payments for the use of rooms or other space when services are also provided to the occupant, such as rooms in hotels, boarding houses, tourist camps, or homes.
- Payments for space in parking lots, trailer parks, warehouses, or storage garages.
- Income from the retail sale of newspapers and magazines by an employee 18 or over if the employee kept the profits.
- Income received by certain crew members of fishing vessels with a crew of less than 10 individuals. Also, see Publication 595, Tax Guide for Commercial Fishermen.

Fee Basis State or Local Government Employees

Fees received for functions and services performed by these employees (including public officers who in this capacity are employees) are subject to self-employment tax if the functions and services are performed in positions which are: a. compensated solely on a fee basis; and b. not covered under a Federal-State social security coverage agreement.

Clergy

If you are a minister or member of a religious order, include in your earnings from self-employment (but not for income tax purposes) the rental value of a home furnished you or an allowance for it. You must also include the value of meals and lodging provided to you for the convenience of your employer.

If you are a duly ordained, commissioned, or licensed minister of a church, member of a religious order (who has not taken a vow of poverty) or a Christian Science practitioner, you are subject to social security self-employment tax. But you can, under certain conditions, request IRS approval to exempt your income from services as a minister, member, or practitioner by filing Form 4361. If you have received IRS approval and have no other income subject to social security self-employment tax, write "Exempt—Form 4361" on Form 1040, line 48. If you filed Form 4361, but have \$400 or more from other earnings subject to self-employment tax, you must complete Schedule SE.

Note: If you filed an effective waiver certificate, Form 2031, to pay social security self-employment tax, you cannot apply for an exemption.

Members of Certain Religious Sects

If you have conscientious objections to social security insurance because of your belief in the teachings of a recognized religious sect of which you are a member, you can file Form 4029 to be exempt from self-employment tax. If you filed Form 4029 and have received IRS approval, do not file Schedule SE. Instead, write "Exempt—Form 4029" on Form 1040, line 48.

Coverage for Overseas Missionaries

Ministers and members of religious orders who are U.S. citizens serving outside the U.S. may figure earnings from self-employment as if they were serving in the United States. This applies to those who have not elected exemption from coverage. Christian Science practitioners are not included in this provision.

For more information, please get Publication 517, Social Security for Members of the Clergy and Religious Workers.

U.S. Citizens Employed by Foreign Governments or International Organizations

You are subject to the social security self-employment tax if you are a U.S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, Northern Mariana Islands, or the Virgin Islands by a foreign government, in certain cases an instrumentally wholly owned by a foreign government, or an international organization organized under the International Organizations Immunities Act. Report income from this employment on Schedule SE, line 5d.

Self-Employed U.S. Citizens Temporarily Living Outside the U.S.

If you are a U.S. citizen self-employed outside the U.S. and keep your residence in the U.S., figure your earnings from self-employment in the same way as those who are self-employed in the U.S. Exclusion of income earned abroad for income tax purposes does not apply to social security self-employment tax. This provision does not apply to U.S. citizens who have established residence in a foreign country.

Self-employed taxpayers residing in Puerto Rico, Guam, American Samoa, Northern Mariana Islands, or the Virgin Islands should get Publication 570, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.

Optional Method for Figuring Net Earnings from Farm Self-Employment

If your gross farming profits for the year were not more than \$2,400, you can report two-thirds of your gross farm profits instead of your actual net earnings from farming.

If your gross farm profits were more than \$2,400, and your net farm earnings were less than \$1,600, you can report \$1,600 on line 3b.

There is no limit on how many times you can elect this optional method. If you use this method, you must apply it to all farm earnings from self-employment for the year. This method can be used to increase or decrease net farm earnings, even if the farming operation resulted in a loss. You may change the method (from actual net to optional net or the reverse) after you file your return.

For the optional method, figure your share of gross profits from the farm partnership according to the partnership agreement. With guaranteed payments, your share of the partnership's gross profits is your guaranteed payment plus your share of the gross profits after the gross profits are reduced by all guaranteed payments of the partnership.

Optional Method for Figuring Net Earnings from Nonfarm Self-Employment

You may be able to use an optional method to figure your net earnings from nonfarm self-employment if your actual earnings from nonfarm self-employment are less than \$1,600, and less than two-thirds of your gross nonfarm profits.

You may use this optional method if you are:

- regularly self-employed, or
 - regularly a member of a partnership.
- This requirement is met if you had actual net earnings from self-employment of \$400 or more (including your distributive share of the income or loss from any partnership of which you are a member) from nonfarm and farm businesses in at least 2 of the 3 years immediately before the year for which you use the nonfarm option.

In this optional method, you may report two-thirds of your gross nonfarm profits (but not more than \$1,600) as your net earnings from self-employment. The nonfarm optional method does not allow you to report less than your actual net earnings from nonfarm self-employment.

The limit for the optional method for nonfarm self-employment is 5 years. The 5 years need not be consecutive.

If both nonfarm and farm businesses are involved, the nonfarm option may be used only if your actual net earnings from nonfarm self-employment are less than \$1,600. In all combined cases, your net nonfarm earnings must be less than two-thirds of your gross nonfarm profits to use the nonfarm option. If you qualify to use both options, you may report less than actual total net earnings but not less than actual net earnings from nonfarm self-employment alone.

If you use both options in figuring net earnings from self-employment, your maximum combined total of net earnings from self-employment for any tax year cannot be more than \$1,600.

For the nonfarm optional method, figure your share of gross profits from a nonfarm partnership according to the partnership agreement. With guaranteed payments, your share of the partnership's gross profits is your guaranteed payment plus your share of the gross profits after the gross profits are reduced by all guaranteed payments of the partnership.

For more information, please get Publication 533, Self-Employment Tax.

Line-By-Line Instructions

Name of self-employed person. Please enter the name and social security number of the self-employed person as it appears on that person's social security card.

We have provided specific instructions for most of the lines on the schedule. Those lines that do not appear in the instructions are self-explanatory.

Part I

Computation of Net Earnings from Farm Self-Employment

Line 2

Exclude from line 2, any income or expense not included in figuring net earnings from farm self-employment and attach an explanation. Also exclude from line 2 any additional first-year depreciation or unreimbursed expenses from farm partnership income.

Line 3a

If you elect the farm optional method and if the total of the amount from Schedule F, line 32, or line 89, and the amount from Form 1065, Schedule K-1, line 3, is not more than \$2,400, enter two-thirds of the total of the amount from Schedule F, line 32 or 89, and Form 1065, Schedule K-1, line 3.

Line 3b

If the total of the amount from Schedule F, line 32, or line 89, and Form 1065, Schedule K-1, line 3, is more than \$2,400, and line 1a is less than \$1,600, enter \$1,600.

The items taken from these lines may be subject to adjustment. See Publication 533, Self-Employment Tax.

Line 4

If you elect the Farm Optional Method, enter the amount from line 3; otherwise, enter the amount from line 2.

If you have only farm income, skip Part II and go to Part III.

Part II

Computation of Net Earnings from Nonfarm Self-Employment

Line 5b

Enter the amount of your net profit or (loss) from partnerships, joint ventures, etc. Do not include farming. If you have a loss enter only your deductible loss.

Line 5e

Enter the amount of your net profit or (loss) from other self-employment not covered in the previous items.

Line 7

Use 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 this line.

If you deposited earnings into a capital construction fund established under the Merchant Marine Act of 1936, see Publication 595, Tax Guide for Commercial Fishermen.

If you are a duly ordained minister who is an employee of a church and if you are subject to self-employment tax, the unreimbursed business expenses that you incurred in performing your services as an employee of the church (allowed only as an itemized deduction) are deducted on this line in figuring self-employment tax. For more information see Publication 517, Social Security for Members of the Clergy and Religious Workers.

Line 10

Enter the smaller of:
• \$1,600, or
• 2/3 of the total of gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K-1, line 15b). Also include gross profits from services reported on lines 5c, 5d, and 5e, as adjusted by line 7.

Instructions for Schedule F Farm Income and Expenses

Purpose

Use Schedule F to report farm income and expenses if you file Forms 1040, 1041, or 1065. Please get Publication 225, Farmer's Tax Guide, for additional information. It has samples of filled-in forms and schedules. You may also want to get Publication 534, Depreciation.

Do not report the following income on Schedule F:

- Rent you received that was based on farm production or crop shares, if you did not run the farm yourself. Report this income on Form 4835 and Schedule E (Form 1040). It is not subject to self-employment tax.
- Rent from your pasture land. Report this income in Part II of Schedule E (Form 1040). However, report pasture income received from taking care of someone else's livestock on line 30 of Schedule F.
- Sales, exchanges, or involuntary conversions (other than casualty or theft) of certain trade or business property. Report this income on Form 4797.
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Report this income on Form 4797.

Which Parts to Use

• Schedule F has 5 parts. Your accounting method used to record your farm income determines which parts you must fill in.

Under the cash method, you include all of your income in the year you actually get it. Generally, you deduct your expenses when you pay them. If you use the cash method, fill in Parts I, II, and III.

Under the accrual method, you include your income in the year you earned it. It does not matter when you get it. You deduct your expenses when you incur them. If you use the accrual method, fill in Parts II, III, IV, and V.

Employer Identification Number

You need an employer identification number only if:

- you had a Keogh (H.R. 10) plan, or
- you were required to file an employment tax, excise tax, or alcohol, tobacco or firearms tax return.

Part I

Farm Income

Cash Method

In Part I show the income you received for the items listed on lines 1 through 29. Count both the cash you received and the fair market value of goods or other property you received for these items.

If you ran the farm yourself and received rents based on farm production or crop shares, report these rents as income on the line for the crop, or on line 30.

Line 1

In column (b) show the amount you received from sales of livestock you bought for resale. In column (c) show the cost or other basis of the livestock.

Line 2

In column (b) show the amount you received from sales of other items you bought for resale. In column (c) show the cost or other basis of those items.

Line 4

If you sold livestock because of a drought, you can choose to count the income from the sale in the year after the drought, instead of the year of the sale. You can do this if:

- your main business is farming, AND
 - you can show that you sold the livestock only because of the drought, AND
 - your area qualified for Federal aid.
- You may include crop insurance proceeds and certain disaster payments in income in the tax year after the year of damage if you can show that it is your practice to report income from these crops in the later tax year.

Lines 5 through 21

Show the amount you got from the sale of livestock and produce you raised.

Line 22

Show the amount you were paid for the use of your farm machinery.

Line 23

Show patronage dividends you received in cash, and the dollar amount of qualified written notices of allocation. If you received property as patronage dividends, report the fair market value of the property as income. Include cash advances you received from a marketing cooperative.

You do not have to include as income patronage dividends from buying:

- personal or family items,
- capital assets,
- depreciable assets you use in your business.

Enter these amounts on line 23b. If you do not report patronage dividends from these items as income, you must subtract the amount of the dividend from the cost or other basis of these items.

Line 24

If you get per-unit retains in cash, show the amount of cash. If you get qualified per-unit retain certificates, show the stated dollar amount of the certificate.

Line 26

Enter on line 26a cash you got as price support payments, diversion payments and cost-share payments (sight drafts).

On line 26b, show the amounts the Department of Agriculture paid for materials such as fertilizer or lime, or services such as grading or constructing dams.

Line 27

Report Commodity Credit Corporation loans you received as income if:

- the commodities are delivered or forfeited to the Corporation instead of sold in the market, OR

• you choose to report the loan as income when you receive it. If you do this, attach a statement showing the details of the loan. You must continue to report these loans as income unless the IRS permits you to change your accounting method.

Line 28

If you took a credit for Federal gasoline tax on your 1979 Form 1040, enter the amount of the credit here.

Line 29

Enter the amount of any State gasoline tax refund you got in 1980.

Line 30

Use this line to report income other than that shown on lines 1 through 29.

Report the sale of commodity futures contracts on this line if they were made to protect you from price changes. These are a form of business insurance and are considered hedges. Enter any profit on line 30. If you had a loss in a closed futures contract, show it as a minus amount.

Purchase or sales contracts are not true hedges if they offset losses that already happened. If you bought or sold commodity futures with the hope of making a profit due to favorable price changes, do not report the profit or loss on this line. Report the gain or loss on Schedule D, (Form 1040, 1041, or 1065).

Report as income the amount of the credit for alcohol used as a fuel that was entered on Form 6478, line 13.

Part II

Farm Deductions Cash and Accrual Method

Do not deduct:

- personal or living expenses (such as taxes, insurance, or repairs on your home) that do not produce farm income,
- expenses of raising anything you or your family used,
- the value of animals you raised that died,
- loss of inventory
- personal losses.

• the cost of planting and growing citrus or almond groves for the first four years after you plant them. You must treat these items as part of the cost of the grove. However, you may depreciate the cost of an irrigation system used in connection with the citrus grove, beginning in the year the system is placed in service.

If you were repaid for any part of an expense, you must subtract the amount you were repaid from the deduction.

Farming Syndicates

A farming syndicate may be:

- a partnership, or
- any other noncorporate group, or
- a small business corporation, if

- the interests in the business have ever been for sale in a way that would require registration with any Federal or State agency, or
- more than 35 percent of the loss during any tax year is spread between limited partners or limited entrepreneurs.

Farming Syndicates

A farming syndicate may be:

- a partnership, or
- any other noncorporate group, or
- a small business corporation, if

- the interests in the business have ever been for sale in a way that would require registration with any Federal or State agency, or
- more than 35 percent of the loss during any tax year is spread between limited partners or limited entrepreneurs.

Line 33

Show the interest you paid on your farm (but not your home) mortgage. Also include interest on other loans related to this farm. If you prepaid interest in 1980 for years after 1980, include only the part that applies to 1980.

Line 36

If you are a tenant farmer and pay the owner of the land a share of the crop rather than cash, show the cost of raising the crop. Do not enter the value of the crop.

Line 37

If you use the cash method, show what you paid for feed to be consumed by your livestock in the year of payment. If the feed is to be consumed by your livestock in a later tax year, however, the expense might not be deductible in the year paid. See Publication 225 for more information on advance payments for feed.

Line 40

Show what you paid to rent machinery used on your farm.

(A limited partner or limited entrepreneur is a person who does not take any active part in managing the business, and who can lose only the amount he or she has invested.)

If you are a farming syndicate, your deductions are limited as follows:
• Generally, you can deduct feed, seed, fertilizers and other farm supplies only in the year you actually use them (or only in the year you can deduct them under your accounting method). However, if you bought supplies you could not use because of fire, storm, flood, disease, or other casualty, then you may deduct them in the year you bought them.

• You must spread the cost of poultry you bought to use in business (or to resell) over 12 months, or the useful life, whichever is less.

• You cannot deduct the cost of planting, cultivating, maintaining or developing groves, orchards or vineyards, which produce fruit or nuts, before the tax year in which they produce commercial quantities. You must treat these costs as part of the cost of the grove.

Line 33

Enter the amount you paid for farm labor. You can count the cost of boarding farm labor but not the value of any products they used from the farm. You can count only what you paid household help to care for farm laborers. Do not count the value of your own or your family's labor.

Enter on line 33b the jobs credit from Form 5884 and on line 33c the WIN credit from Form 4874. Subtract the total of these credits from labor hired on line 33a and enter the balance on 33c.

For more details, please get Publication 906, Targeted Jobs and WIN Credits.

Line 34

Enter what you paid for repairs and upkeep of farm buildings (but not your home), machinery and equipment. You can also include what you paid for tools of short life or small cost, such as shovels and rakes. If you use the Class Life Asset Depreciation Range (CLADR) system, include the total amount of the repair allowance under that system on this line.

Line 35

Show the interest you paid on your farm (but not your home) mortgage. Also include interest on other loans related to this farm. If you prepaid interest in 1980 for years after 1980, include only the part that applies to 1980.

Line 36

If you are a tenant farmer and pay the owner of the land a share of the crop rather than cash, show the cost of raising the crop. Do not enter the value of the crop.

Line 37

If you use the cash method, show what you paid for feed to be consumed by your livestock in the year of payment. If the feed is to be consumed by your livestock in a later tax year, however, the expense might not be deductible in the year paid. See Publication 225 for more information on advance payments for feed.

Line 40

Show what you paid to rent machinery used on your farm.

Line 46

You can deduct the following taxes:

- real estate and personal property taxes on farm business assets.
- social security taxes you paid to match what you are required to withhold from farm employees' wages.

Do not deduct:

- Federal income taxes.
- estate and gift taxes.
- taxes assessed to pay for improvements such as paving, sewers, etc.
- taxes on your home or personal property.
- other taxes not related to the farm business.

Line 47

Show only the amount of premiums for fire, storm, crop, and theft insurance for this year for your farm business assets. Do not include insurance on personal assets, or medical, health or disability insurance on yourself or your family.

Line 48

Show what you paid for gas, electricity, water, etc. for business use on the farm. Do not include personal utilities.

Line 49

Do not include as freight paid the cost of transportation incurred in purchasing livestock held for resale. Instead, add these costs to the cost of the livestock, and deduct them when the livestock are sold.

Line 50

You can deduct what you spent to conserve soil or water, or to prevent erosion of your land. You can also deduct what you paid to a soil or water district for conservation expenses. Do not deduct more than 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your conservation expenses are more than the limit, you can carry the excess over to following years.

Line 51

Show what you paid to clear land so you could farm it. Do not enter more than \$5,000 or 25% of your taxable income from farming, whichever is less.

Line 52

Enter the amount you paid to pension, profit-sharing, or annuity plans for your employees. If the plan included you as an owner-employee, see the instructions for Form 1040, line 26. Enter the amount you paid for yourself on that line.

Line 53

Enter any amounts you paid to programs for your employees that are not a part of the plans on line 52. Examples are insurance, health and welfare programs. Do not include here amounts paid for yourself or your family.

Line 54

Enter expenses not listed on another line, such as:

- office supplies.
- advertising.
- car and truck expenses. You can deduct what it cost you to run your car or truck, or you can use a fixed mileage rate. The rate is 20 cents a mile for the first 15,000 miles, and 11 cents a mile for each mile after that. However, if the car or truck is fully depreciated, you must use 11 cents a mile for all miles. If you use

more than one vehicle for business, you must use the actual cost and not the mileage rate. If you use the car for both personal and farm purposes, show only the miles (or costs) which apply to farming.

● Any loss from this activity that was not allowed as a deduction last year because of the "at risk" provisions, is treated as a deduction allocable to this activity in 1980.

Line 58

If you have a profit, stop here. Enter the amount here and on Form 1040, line 19, and Schedule SE, Part I, line 1a (or Form 1041, line 6). Partnerships should stop here and enter the profit or loss on this line and on Form 1065, line 9.

If you have a loss, go on to line 59 before entering your loss on line 58.

Line 59

Deductions for losses by persons who are engaged in farming as a trade or business, or for the production of income, are limited to the amount they have "at risk" in the farm. You are "at risk" for an activity for the cash and adjusted basis of property you contributed to the activity and any amount borrowed for use in the activity for which you are personally liable. You are also "at risk" to the extent of the fair market value of your own property (not used in the activity) which secures borrowed amounts for which you are not liable.

Answer the question "YES" if you have any loans for this farm that:

- you borrowed from a person who is related to you under section 267(b); OR
- you borrowed from a person who has an interest in the business (other than as a creditor); OR
- you are protected against loss by a guarantee, stop-loss agreement or similar arrangement; OR
- you are not personally required to pay back the money.

If you do not have any of these kinds of loans, or other amounts for which you are not "at risk" in this business, then answer the question "NO." Enter the full loss on line 58 and on Form 1040, line 19, and Schedule SE, Part I, line 1a (or Form 1041, line 6).

If you answered "YES" to the question on line 59, enter on line 58 either the amount of your loss or the amount for which you are considered "at risk," whichever is smaller. For example, if your loss is \$1,000 and your amount "at risk" is \$400, you would enter \$400 on line 58. Or, if your loss is \$1,000 and your amount "at risk" is \$1,200, enter (\$1,000) on line 58.

If your "at risk" amount is smaller than zero, enter zero.

Also enter this amount as your loss from farming on Form 1040, line 19, and Schedule SE, Part I, line 1a (or Form 1041, line 6).

If you sell or otherwise dispose of (1) an asset used in an activity to which the "at risk" rules apply or (2) any part of your interest in an activity to which the "at risk" rules apply (see section 465 of the I.R. Code), combine the gain or loss on the disposition with the profit or loss from the activity.

If you have a net loss, you may be subject to the "at risk" provisions.

Part III**Depreciation**

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent

nature. You may list each asset separately, or you may group assets into depreciation accounts. You must figure the depreciation separately for each asset or group. Please see Publication 534, Depreciation, for more information on depreciation methods, grouping assets, limitations and special rules.

Do not include depreciation on:

- your home, furniture, or other personal items.
- land.
- livestock you bought or raised for resale, or
- other property in your inventory.

Line 60

You can choose to deduct an additional allowance for first-year depreciation on certain assets that have a useful life of 6 years or more. If you choose this additional allowance, enter the amount on line 60. You must subtract this amount from the cost or other basis of the asset on which you are taking the additional depreciation. This will reduce the cost or other basis amount on line 61.

Note: Your total additional first-year depreciation deduction from all sources is limited to \$2,000 (\$4,000 if married filing a joint return).

Line 61

Be sure to reduce the cost or other basis of assets by any additional first-year depreciation taken on line 60.

If you need more space, use Form 4562.

Line 62

Add line 60 and line 61, column g. Enter the total on line 62 and in Part II, line 56.

Part IV**Farm Income****Accrual Method**

If you used the accrual method, report farm income when you earned it, not when you received it. Generally, you must inventory your animals and crops if you use this method. See Publication 225, Farmer's Tax Guide, for exceptions, inventory methods, and how to change from accrual to cash methods of accounting.

Lines 63 through 76

For each item listed, fill in columns (b), (c), (d) and (e) across. See the line-by-line instructions for Part I for more information.

Part V**Summary of Income and Deductions****Accrual Method****Lines 80 and 81**

See instructions for Part I, lines 26 and 27.

Line 82

If you take a credit for Federal gasoline tax on your 1980 income tax return, enter the amount of the credit on this line.

Line 83

If you are due a refund of State gasoline tax for 1980, enter the amount here.

Line 84

See instructions for Part I, line 30.

Lines 91 and 92

See instructions for Part I, lines 58 and 59.

1980 Tax Table A—SINGLE (Filing Status Box 1)

(For single persons with income of \$20,000 or less on Form 1040, line 34, who claim 3 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040, line 34. Read across to the column headed by the total number of exemptions claimed on Form 1040, line 7. The amount shown where the two lines meet is your tax. Enter on Form 1040, line 35. The \$2,300 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

Caution: If you can be claimed as a dependent on your parent's return AND you have unearned income (interest, dividends, etc.) of \$1,000 or more AND your earned income is less than \$2,300, you must first use Schedule TC (Form 1040), Part II.

| If Form 1040, line 34, is— | | And the total number of exemptions claimed on line 7 is— | | | If Form 1040, line 34, is— | | | And the total number of exemptions claimed on line 7 is— | | | If Form 1040, line 34, is— | | | And the total number of exemptions claimed on line 7 is— | | | | | | | | | | |
|---|--------------|--|----|---|----------------------------|--------------|-----|--|-----|-------|----------------------------|-------|-----|--|--------|--------------|-------|-------|-------|--------|--------|-------|-------|-----|
| Over | But not over | 1 | 2 | 3 | Over | But not over | 1 | 2 | 3 | Over | But not over | 1 | 2 | 3 | Over | But not over | 1 | 2 | 3 | | | | | |
| Your tax is— | | Your tax is— | | | Your tax is— | | | Your tax is— | | | Your tax is— | | | Your tax is— | | | | | | | | | | |
| If \$3,300 or less your tax is 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| 3,300 | 3,350 | 4 | 0 | 0 | 5,900 | 5,950 | 409 | 238 | 88 | 8,500 | 8,550 | 887 | 697 | 517 | 11,100 | 11,150 | 1,285 | 1,095 | 915 | 13,700 | 13,750 | 1,473 | 1,283 | 733 |
| 3,350 | 3,400 | 11 | 0 | 0 | 5,950 | 6,000 | 418 | 248 | 95 | 8,550 | 8,600 | 896 | 706 | 528 | 11,150 | 11,200 | 1,292 | 1,102 | 922 | 13,750 | 13,800 | 1,480 | 1,290 | 742 |
| 3,400 | 3,450 | 18 | 0 | 0 | 6,000 | 6,050 | 427 | 254 | 102 | 8,600 | 8,650 | 906 | 716 | 535 | 11,200 | 11,250 | 1,299 | 1,109 | 931 | 13,800 | 13,850 | 1,487 | 1,297 | 749 |
| 3,450 | 3,500 | 25 | 0 | 0 | 6,050 | 6,100 | 436 | 262 | 109 | 8,650 | 8,700 | 915 | 725 | 544 | 11,250 | 11,300 | 1,306 | 1,116 | 940 | 13,850 | 13,900 | 1,494 | 1,304 | 756 |
| 3,500 | 3,550 | 32 | 0 | 0 | 6,100 | 6,150 | 445 | 270 | 116 | 8,700 | 8,750 | 925 | 735 | 553 | 11,300 | 11,350 | 1,313 | 1,123 | 949 | 13,900 | 13,950 | 1,501 | 1,311 | 763 |
| 3,550 | 3,600 | 39 | 0 | 0 | 6,150 | 6,200 | 454 | 278 | 123 | 8,750 | 8,800 | 934 | 744 | 562 | 11,350 | 11,400 | 1,320 | 1,130 | 958 | 13,950 | 14,000 | 1,508 | 1,318 | 771 |
| 3,600 | 3,650 | 46 | 0 | 0 | 6,200 | 6,250 | 463 | 285 | 130 | 8,800 | 8,850 | 944 | 754 | 571 | 11,400 | 11,450 | 1,327 | 1,137 | 967 | 14,000 | 14,050 | 1,515 | 1,326 | 778 |
| 3,650 | 3,700 | 53 | 0 | 0 | 6,250 | 6,300 | 472 | 294 | 137 | 8,850 | 8,900 | 953 | 763 | 580 | 11,450 | 11,500 | 1,334 | 1,144 | 976 | 14,050 | 14,100 | 1,522 | 1,333 | 785 |
| 3,700 | 3,750 | 60 | 0 | 0 | 6,300 | 6,350 | 481 | 302 | 144 | 8,900 | 8,950 | 963 | 773 | 589 | 11,500 | 11,550 | 1,341 | 1,151 | 985 | 14,100 | 14,150 | 1,529 | 1,340 | 792 |
| 3,750 | 3,800 | 67 | 0 | 0 | 6,350 | 6,400 | 490 | 310 | 151 | 8,950 | 9,000 | 972 | 782 | 598 | 11,550 | 11,600 | 1,348 | 1,158 | 994 | 14,150 | 14,200 | 1,536 | 1,347 | 800 |
| 3,800 | 3,850 | 74 | 0 | 0 | 6,400 | 6,450 | 499 | 319 | 158 | 9,000 | 9,050 | 982 | 792 | 607 | 11,600 | 11,650 | 1,355 | 1,165 | 1,003 | 14,200 | 14,250 | 1,543 | 1,354 | 807 |
| 3,850 | 3,900 | 81 | 0 | 0 | 6,450 | 6,500 | 508 | 328 | 166 | 9,050 | 9,100 | 991 | 801 | 616 | 11,650 | 11,700 | 1,362 | 1,172 | 1,012 | 14,250 | 14,300 | 1,550 | 1,361 | 814 |
| 3,900 | 3,950 | 88 | 0 | 0 | 6,500 | 6,550 | 517 | 337 | 174 | 9,100 | 9,150 | 1,001 | 811 | 625 | 11,700 | 11,750 | 1,369 | 1,179 | 1,021 | 14,300 | 14,350 | 1,557 | 1,368 | 821 |
| 3,950 | 4,000 | 95 | 0 | 0 | 6,550 | 6,600 | 526 | 346 | 182 | 9,150 | 9,200 | 1,010 | 820 | 634 | 11,750 | 11,800 | 1,376 | 1,186 | 1,030 | 14,350 | 14,400 | 1,564 | 1,375 | 828 |
| 4,000 | 4,050 | 102 | 0 | 0 | 6,600 | 6,650 | 535 | 355 | 190 | 9,200 | 9,250 | 1,019 | 829 | 643 | 11,800 | 11,850 | 1,383 | 1,193 | 1,039 | 14,400 | 14,450 | 1,571 | 1,382 | 835 |
| 4,050 | 4,100 | 109 | 0 | 0 | 6,650 | 6,700 | 544 | 364 | 198 | 9,250 | 9,300 | 1,029 | 839 | 652 | 11,850 | 11,900 | 1,390 | 1,200 | 1,048 | 14,450 | 14,500 | 1,578 | 1,389 | 842 |
| 4,100 | 4,150 | 116 | 0 | 0 | 6,700 | 6,750 | 553 | 373 | 206 | 9,300 | 9,350 | 1,039 | 849 | 661 | 11,900 | 11,950 | 1,397 | 1,207 | 1,057 | 14,500 | 14,550 | 1,585 | 1,396 | 849 |
| 4,150 | 4,200 | 123 | 0 | 0 | 6,750 | 6,800 | 562 | 382 | 214 | 9,350 | 9,400 | 1,048 | 858 | 670 | 11,950 | 12,000 | 1,404 | 1,214 | 1,066 | 14,550 | 14,600 | 1,592 | 1,403 | 856 |
| 4,200 | 4,250 | 130 | 0 | 0 | 6,800 | 6,850 | 571 | 391 | 222 | 9,400 | 9,450 | 1,058 | 868 | 679 | 12,000 | 12,050 | 1,411 | 1,221 | 1,075 | 14,600 | 14,650 | 1,599 | 1,410 | 863 |
| 4,250 | 4,300 | 137 | 0 | 0 | 6,850 | 6,900 | 580 | 400 | 230 | 9,450 | 9,500 | 1,067 | 877 | 688 | 12,050 | 12,100 | 1,418 | 1,228 | 1,084 | 14,650 | 14,700 | 1,606 | 1,417 | 870 |
| 4,300 | 4,350 | 144 | 4 | 0 | 6,900 | 6,950 | 589 | 409 | 238 | 9,500 | 9,550 | 1,077 | 887 | 697 | 12,100 | 12,150 | 1,425 | 1,235 | 1,093 | 14,700 | 14,750 | 1,613 | 1,424 | 877 |
| 4,350 | 4,400 | 151 | 11 | 0 | 6,950 | 7,000 | 598 | 418 | 246 | 9,550 | 9,600 | 1,086 | 896 | 706 | 12,150 | 12,200 | 1,432 | 1,242 | 1,102 | 14,750 | 14,800 | 1,620 | 1,431 | 884 |
| 4,400 | 4,450 | 158 | 18 | 0 | 7,000 | 7,050 | 607 | 427 | 254 | 9,600 | 9,650 | 1,096 | 906 | 716 | 12,200 | 12,250 | 1,439 | 1,249 | 1,111 | 14,800 | 14,850 | 1,627 | 1,438 | 891 |
| 4,450 | 4,500 | 166 | 25 | 0 | 7,050 | 7,100 | 616 | 436 | 262 | 9,650 | 9,700 | 1,105 | 915 | 725 | 12,250 | 12,300 | 1,446 | 1,256 | 1,120 | 14,850 | 14,900 | 1,634 | 1,445 | 898 |
| 4,500 | 4,550 | 174 | 32 | 0 | 7,100 | 7,150 | 625 | 445 | 270 | 9,700 | 9,750 | 1,115 | 925 | 735 | 12,300 | 12,350 | 1,453 | 1,263 | 1,129 | 14,900 | 14,950 | 1,641 | 1,452 | 905 |
| 4,550 | 4,600 | 182 | 39 | 0 | 7,150 | 7,200 | 634 | 454 | 278 | 9,750 | 9,800 | 1,125 | 934 | 744 | 12,350 | 12,400 | 1,460 | 1,270 | 1,138 | 14,950 | 15,000 | 1,648 | 1,461 | 912 |
| 4,600 | 4,650 | 190 | 46 | 0 | 7,200 | 7,250 | 643 | 463 | 286 | 9,800 | 9,850 | 1,135 | 944 | 754 | 12,400 | 12,450 | 1,467 | 1,277 | 1,147 | 15,000 | 15,050 | 1,655 | 1,468 | 919 |
| 4,650 | 4,700 | 198 | 53 | 0 | 7,250 | 7,300 | 652 | 472 | 294 | 9,850 | 9,900 | 1,145 | 953 | 763 | 12,450 | 12,500 | 1,474 | 1,284 | 1,156 | 15,050 | 15,100 | 1,662 | 1,475 | 926 |
| 4,700 | 4,750 | 206 | 60 | 0 | 7,300 | 7,350 | 661 | 481 | 302 | 9,900 | 9,950 | 1,155 | 963 | 773 | 12,500 | 12,550 | 1,481 | 1,291 | 1,165 | 15,100 | 15,150 | 1,669 | 1,482 | 933 |
| 4,750 | 4,800 | 214 | 67 | 0 | 7,350 | 7,400 | 670 | 490 | 310 | 9,950 | 10,000 | 1,165 | 972 | 782 | 12,550 | 12,600 | 1,488 | 1,298 | 1,174 | 15,150 | 15,200 | 1,676 | 1,489 | 940 |
| 4,800 | 4,850 | 222 | 74 | 0 | 7,400 | 7,450 | 6 | | | | | | | | | | | | | | | | | |

1980 Tax Table A—SINGLE (Filing Status Box 1) (Continued) Schedule TC (Form 1040), Part I to figure your tax.

Table with columns for income brackets (e.g., 11,100 to 14,650), exemption counts (1-3), and tax amounts. Includes sub-headers for 'If Form 1040, line 34, Over' and 'But not over'.

Continued next column. Page 34

1980 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) and QUALIFYING WIDOW(ER)S (Filing Status Box 5)

Table with columns for income brackets (e.g., 11,100 to 14,650), exemption counts (1-9), and tax amounts. Includes sub-headers for 'If Form 1040, line 34, Over' and 'But not over'.

Continued next column. Page 34

1980 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) and QUALIFYING WIDOW(ER)'S (Filing Status Box 5)

Table with columns for tax amounts (2-9) and exemption counts (2-9). Includes sub-headers for 'If Form 1040, line 34, But not over' and 'And the total number of exemptions claimed on line 7 is—'. Rows range from 22,800 to 38,350.

Continued next column Page 38

1980 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) and QUALIFYING WIDOW(ER)'S (Filing Status Box 5)

Table with columns for tax amounts (2-9) and exemption counts (2-9). Includes sub-headers for 'If Form 1040, line 34, But not over' and 'And the total number of exemptions claimed on line 7 is—'. Rows range from 22,800 to 38,350.

Continued on next page Page 37

1980 Tax Table C—MARRIED FILING SEPARATE RETURN (Filing Status Box 3)

(Continued) (If your income or exemptions are not covered, use Schedule TC Form 1040, Part II to figure your tax.)

Table with columns for Form 1040, But, and Over, and sub-columns for tax amounts and total numbers. Rows represent income brackets from 10,800 to 18,500.

Continued next column

1980 Tax Table C—MARRIED FILING SEPARATE RETURN (Filing Status Box 3)

(For married persons filing separate returns with income of \$20,000 or less on Form 1040, line 34, who claim 3 or fewer exemptions.)

Table with columns for Form 1040, But, and Over, and sub-columns for tax amounts and total numbers. Rows represent income brackets from 2,700 to 5,100.

Continued next column

1980 Tax Table D - HEAD OF HOUSEHOLD (Filing Status Box 4)

(If your income or exemptions are not covered, use Schedule TC (Form 1040), Part I to figure your tax.)

Table with columns for tax amounts (1-8) and exemption counts (1-8). Rows include 'If Form 1040, line 34, But not over' and 'If Form 1040, line 34, Over'.

Continued next column Page 42

1980 Tax Table D - HEAD OF HOUSEHOLD (Filing Status Box 4)

(For unmarried, including certain married persons who live apart and abandoned spouses) or legally separated persons who qualify as heads of household...

Table with columns for tax amounts (1-8) and exemption counts (1-8). Rows include 'If Form 1040, line 34, But not over' and 'If Form 1040, line 34, Over'.

Continued next column Page 41

Privacy Act Notice

The Privacy Act of 1974 says that each Federal agency that asks you for information must tell you:

- Its legal right to ask for the information and whether the law says you must give it.
- What major purposes the agency has in asking for it, and how it will be used.
- What could happen if the agency does not receive it.

For the Internal Revenue Service, the law covers:

- Tax returns and any papers filed with them.
- Any questions we need to ask you so we can:

- Complete, correct, or process your return.
- Figure your tax.
- Collect tax, interest, or penalties.

Your legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and papers.

You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to States, the District of Columbia, and U.S. commonwealths or possessions to carry out their

tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

If a return is not filed, or if we don't receive the information we ask for, the law provides that a penalty may be charged. And we may have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information.

If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

This is the only notice we must give you to explain the Privacy Act. However, we may give you other notices if we have to examine your return or collect any tax, interest, or penalties.

1980 Earned Income Credit Table Caution: This is Not a Tax Table

To find your earned income credit: Read down the column titled "If line 3 or 4 of the worksheet is—" and find the appro-

priate amount from the Earned Income Credit Worksheet on page 14. Read across to the right and find the amount of the

earned income credit. Enter that amount on line 5 or 6 of the worksheet, whichever applies.

| If line 3 or 4 of the worksheet is— | | Your earned income credit is— | | If line 3 or 4 of the worksheet is— | | Your earned income credit is— | | If line 3 or 4 of the worksheet is— | | Your earned income credit is— | | If line 3 or 4 of the worksheet is— | | Your earned income credit is— | | If line 3 or 4 of the worksheet is— | | Your earned income credit is— | | If line 3 or 4 of the worksheet is— | | Your earned income credit is— | | | | |
|-------------------------------------|--------------|-------------------------------|--------------|-------------------------------------|--------------|-------------------------------|--------------|-------------------------------------|--------------|-------------------------------|--------------|-------------------------------------|--------------|-------------------------------|--------------|-------------------------------------|--------------|-------------------------------|--------------|-------------------------------------|--------------|-------------------------------|--------------|----------|----------|-------|
| Over | But not over | Over | But not over | Over | But not over | Over | But not over | Over | But not over | Over | But not over | Over | But not over | Over | But not over | Over | But not over | Over | But not over | Over | But not over | Over | But not over | | | |
| \$0 | \$50 | \$3 | \$1,800 | \$1,850 | \$183 | \$3,600 | \$3,650 | \$363 | \$6,350 | \$6,400 | \$453 | \$8,150 | \$8,200 | \$228 | \$11,850 | \$11,900 | \$228 | \$15,450 | \$15,500 | \$228 | \$19,050 | \$19,100 | \$228 | \$22,650 | \$22,700 | \$228 |
| 50 | 100 | 8 | 1,850 | 1,900 | 188 | 3,650 | 3,700 | 368 | 6,400 | 6,450 | 447 | 8,200 | 8,250 | 228 | 11,900 | 11,950 | 228 | 15,500 | 15,550 | 228 | 19,100 | 19,150 | 228 | 22,700 | 22,750 | 228 |
| 100 | 150 | 13 | 1,900 | 1,950 | 193 | 3,700 | 3,750 | 373 | 6,450 | 6,500 | 441 | 8,250 | 8,300 | 219 | 11,950 | 12,000 | 219 | 15,550 | 15,600 | 219 | 19,150 | 19,200 | 219 | 22,750 | 22,800 | 219 |
| 150 | 200 | 18 | 1,950 | 2,000 | 198 | 3,750 | 3,800 | 378 | 6,500 | 6,550 | 434 | 8,300 | 8,350 | 206 | 12,000 | 12,050 | 206 | 15,600 | 15,650 | 206 | 19,200 | 19,250 | 206 | 22,800 | 22,850 | 206 |
| 200 | 250 | 23 | 2,000 | 2,050 | 203 | 3,800 | 3,850 | 383 | 6,550 | 6,600 | 428 | 8,350 | 8,400 | 203 | 12,050 | 12,100 | 203 | 15,650 | 15,700 | 203 | 19,250 | 19,300 | 203 | 22,850 | 22,900 | 203 |
| 250 | 300 | 28 | 2,050 | 2,100 | 208 | 3,850 | 3,900 | 388 | 6,600 | 6,650 | 422 | 8,400 | 8,450 | 197 | 12,100 | 12,150 | 197 | 15,700 | 15,750 | 197 | 19,300 | 19,350 | 197 | 22,900 | 22,950 | 197 |
| 300 | 350 | 33 | 2,100 | 2,150 | 213 | 3,900 | 3,950 | 393 | 6,650 | 6,700 | 416 | 8,450 | 8,500 | 191 | 12,150 | 12,200 | 191 | 15,750 | 15,800 | 191 | 19,350 | 19,400 | 191 | 22,950 | 23,000 | 191 |
| 350 | 400 | 38 | 2,150 | 2,200 | 218 | 3,950 | 4,000 | 398 | 6,700 | 6,750 | 409 | 8,500 | 8,550 | 184 | 12,200 | 12,250 | 184 | 15,800 | 15,850 | 184 | 19,400 | 19,450 | 184 | 23,000 | 23,050 | 184 |
| 400 | 450 | 43 | 2,200 | 2,250 | 223 | 4,000 | 4,050 | 403 | 6,750 | 6,800 | 403 | 8,550 | 8,600 | 178 | 12,250 | 12,300 | 178 | 15,850 | 15,900 | 178 | 19,450 | 19,500 | 178 | 23,050 | 23,100 | 178 |
| 450 | 500 | 48 | 2,250 | 2,300 | 228 | 4,050 | 4,100 | 408 | 6,800 | 6,850 | 397 | 8,600 | 8,650 | 172 | 12,300 | 12,350 | 172 | 15,900 | 15,950 | 172 | 19,500 | 19,550 | 172 | 23,100 | 23,150 | 172 |
| 500 | 550 | 53 | 2,300 | 2,350 | 233 | 4,100 | 4,150 | 413 | 6,850 | 6,900 | 391 | 8,650 | 8,700 | 166 | 12,350 | 12,400 | 166 | 15,950 | 16,000 | 166 | 19,550 | 19,600 | 166 | 23,150 | 23,200 | 166 |
| 550 | 600 | 58 | 2,350 | 2,400 | 238 | 4,150 | 4,200 | 418 | 6,900 | 6,950 | 384 | 8,700 | 8,750 | 159 | 12,400 | 12,450 | 159 | 16,000 | 16,050 | 159 | 19,600 | 19,650 | 159 | 23,200 | 23,250 | 159 |
| 600 | 650 | 63 | 2,400 | 2,450 | 243 | 4,200 | 4,250 | 423 | 6,950 | 7,000 | 378 | 8,750 | 8,800 | 153 | 12,450 | 12,500 | 153 | 16,050 | 16,100 | 153 | 19,650 | 19,700 | 153 | 23,250 | 23,300 | 153 |
| 650 | 700 | 68 | 2,450 | 2,500 | 248 | 4,250 | 4,300 | 428 | 7,000 | 7,050 | 372 | 8,800 | 8,850 | 147 | 12,500 | 12,550 | 147 | 16,100 | 16,150 | 147 | 19,700 | 19,750 | 147 | 23,300 | 23,350 | 147 |
| 700 | 750 | 73 | 2,500 | 2,550 | 253 | 4,300 | 4,350 | 433 | 7,050 | 7,100 | 366 | 8,850 | 8,900 | 141 | 12,550 | 12,600 | 141 | 16,150 | 16,200 | 141 | 19,750 | 19,800 | 141 | 23,350 | 23,400 | 141 |
| 750 | 800 | 78 | 2,550 | 2,600 | 258 | 4,350 | 4,400 | 438 | 7,100 | 7,150 | 359 | 8,900 | 8,950 | 134 | 12,600 | 12,650 | 134 | 16,200 | 16,250 | 134 | 19,800 | 19,850 | 134 | 23,400 | 23,450 | 134 |
| 800 | 850 | 83 | 2,600 | 2,650 | 263 | 4,400 | 4,450 | 443 | 7,150 | 7,200 | 353 | 8,950 | 9,000 | 128 | 12,650 | 12,700 | 128 | 16,250 | 16,300 | 128 | 19,850 | 19,900 | 128 | 23,450 | 23,500 | 128 |
| 850 | 900 | 88 | 2,650 | 2,700 | 268 | 4,450 | 4,500 | 448 | 7,200 | 7,250 | 347 | 9,000 | 9,050 | 122 | 12,700 | 12,750 | 122 | 16,300 | 16,350 | 122 | 19,900 | 19,950 | 122 | 23,500 | 23,550 | 122 |
| 900 | 950 | 93 | 2,700 | 2,750 | 273 | 4,500 | 4,550 | 453 | 7,250 | 7,300 | 341 | 9,050 | 9,100 | 116 | 12,750 | 12,800 | 116 | 16,350 | 16,400 | 116 | 19,950 | 20,000 | 116 | 23,550 | 23,600 | 116 |
| 950 | 1,000 | 96 | 2,750 | 2,800 | 278 | 4,550 | 4,600 | 458 | 7,300 | 7,350 | 334 | 9,100 | 9,150 | 109 | 12,800 | 12,850 | 109 | 16,400 | 16,450 | 109 | 20,000 | 20,050 | 109 | 23,600 | 23,650 | 109 |
| 1,000 | 1,050 | 103 | 2,800 | 2,850 | 283 | 4,600 | 4,650 | 463 | 7,350 | 7,400 | 328 | 9,150 | 9,200 | 103 | 12,850 | 12,900 | 103 | 16,450 | 16,500 | 103 | 20,050 | 20,100 | 103 | 23,650 | 23,700 | 103 |
| 1,050 | 1,100 | 108 | 2,850 | 2,900 | 288 | 4,650 | 4,700 | 468 | 7,400 | 7,450 | 322 | 9,200 | 9,250 | 97 | 12,900 | 12,950 | 97 | 16,500 | 16,550 | 97 | 20,100 | 20,150 | 97 | 23,700 | 23,750 | 97 |
| 1,100 | 1,150 | 113 | 2,900 | 2,950 | 293 | 4,700 | 4,750 | 473 | 7,450 | 7,500 | 316 | 9,250 | 9,300 | 91 | 12,950 | 13,000 | 91 | 16,550 | 16,600 | 91 | 20,150 | 20,200 | 91 | 23,750 | 23,800 | 91 |
| 1,150 | 1,200 | 118 | 2,950 | 3,000 | 298 | 4,750 | 4,800 | 478 | 7,500 | 7,550 | 309 | 9,300 | 9,350 | 84 | 13,000 | 13,050 | 84 | 16,600 | 16,650 | 84 | 20,200 | 20,250 | 84 | 23,800 | 23,850 | 84 |
| 1,200 | 1,250 | 123 | 3,000 | 3,050 | 303 | 4,800 | 4,850 | 483 | 7,550 | 7,600 | 303 | 9,350 | 9,400 | 78 | 13,050 | 13,100 | 78 | 16,650 | 16,700 | 78 | 20,250 | 20,300 | 78 | 23,850 | 23,900 | 78 |
| 1,250 | 1,300 | 128 | 3,050 | 3,100 | 308 | 4,850 | 4,900 | 488 | 7,600 | 7,650 | 297 | 9,400 | 9,450 | 72 | 13,100 | 13,150 | 72 | 16,700 | 16,750 | 72 | 20,300 | 20,350 | 72 | 23,900 | 23,950 | 72 |
| 1,300 | 1,350 | 133 | 3,100 | 3,150 | 313 | 4,900 | 4,950 | 493 | 7,650 | 7,700 | 291 | 9,450 | 9,500 | 66 | 13,150 | 13,200 | 66 | 16,750 | 16,800 | 66 | 20,350 | 20,400 | 66 | 23,950 | 24,000 | 66 |
| 1,350 | 1,400 | 138 | 3,150 | 3,200 | 318 | 4,950 | 5,000 | 498 | 7,700 | 7,750 | 284 | 9,500 | 9,550 | 59 | 13,200 | 13,250 | 59 | 16,800 | 16,850 | 59 | 20,400 | 20,450 | 59 | 24,000 | 24,050 | 59 |
| 1,400 | 1,450 | 143 | 3,200 | 3,250 | 323 | 5,000 | 5,050 | 500 | 7,750 | 7,800 | 278 | 9,550 | 9,600 | 53 | 13,250 | 13,300 | 53 | 16,850 | 16,900 | 53 | 20,450 | 20,500 | 53 | 24,050 | 24,100 | 53 |
| 1,450 | 1,500 | 148 | 3,250 | 3,300 | 328 | 5,050 | 5,100 | 497 | 7,800 | 7,850 | 272 | 9,600 | 9,650 | 47 | 13,300 | 13,350 | 47 | 16,900 | 16,950 | 47 | 20,500 | 20,550 | 47 | 24,100 | 24,150 | 47 |
| 1,500 | 1,550 | 153 | 3,300 | 3,350 | 333 | 5,100 | 5,150 | 491 | 7,850 | 7,900 | 266 | 9,650 | 9,700 | 41 | 13,350 | 13,400 | 41 | 16,950 | 17,000 | 41 | 20,550 | 20,600 | 41 | 24,150 | 24,200 | 41 |
| 1,550 | 1,600 | 158 | 3,350 | 3,400 | 338 | 5,150 | 5,200 | 484 | 7,900 | 7,950 | 259 | 9,700 | 9,750 | 34 | 13,400 | 13,450 | 34 | 17,000 | 17,050 | 34 | 20,600 | 20,650 | 34 | 24,200 | 24,250 | 34 |
| 1,600 | 1,650 | 163 | 3,400 | 3,450 | 343 | 5,200 | 5,250 | 478 | 7,950 | 8,000 | 253 | 9,750 | 9,800 | 28 | 13,450 | 13,500 | 28 | 17,050 | 17,100 | 28 | 20,650 | 20,700 | 28 | 24,250 | 24,300 | 28 |
| 1,650 | 1,700 | 168 | 3,450 | 3,500 | 348 | 5,250 | 5,300 | 472 | 8,000 | 8,050 | 247 | 9,800 | 9,850 | 22 | 13,500 | 13,550 | 22 | 17,100 | 17,150 | 22 | 20,700 | 20,750 | 22 | 24,300 | 24,350 | 22 |
| 1,700 | 1,750 | 173 | 3,500 | 3,550 | 353 | 5,300 | 5,350 | 466 | 8,050 | 8,100 | 241 | 9,850 | 9,900 | 16 | 13,550 | 13,600 | 16 | 17,150 | 17,200 | 16 | 20,750 | 20,800 | 16 | 24,350 | 24,400 | 16 |
| 1,750 | 1,800 | 178 | 3,550 | 3,600 | 358 | 5,350 | 5,400 | 459 | 8,100 | 8,150 | 234 | 9,900 | 9,950 | 9 | 13,600 | 13,650 | 9 | 17,200 | 17,250 | 9 | 20,800 | 20,850 | 9 | 24,400 | 24,450 | 9 |
| | | | 3,600 | 3,650 | 452 | 5,400 | 5,450 | 452 | 8,150 | 8,200 | 228 | 9,950 | 10,000 | 3 | 13,650 | 13,700 | 3 | 17,250 | 17,300 | 3 | 20,850 | 20, | | | | |

Missouri
Columbia, 874-4040
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,
1-800-332-2275

Nebraska
Lincoln, 477-6081
Omaha, 422-1500
Elsewhere in Nebraska, 800-642-9960

Nevada
Las Vegas, 385-6291
Reno, 784-5521
Elsewhere in Nevada, 1-800-492-6552

New Hampshire
Portsmouth, 436-8810
Elsewhere in New Hampshire,
1-800-582-7200

New Jersey
Camden, 966-7333
Hackensack, 646-1919
Jersey City, 622-0600
Newark, 622-0600
Paterson, 279-9400
Trenton, 394-7113
Elsewhere in New Jersey,
800-242-6750

New Mexico
Albuquerque, 243-8641
Elsewhere in New Mexico,
1-800-527-3880

New York
Albany District
(Eastern Upstate New York)
Albany, 449-3120
Elsewhere in Eastern Upstate New
York, 1-800-342-3700

Brooklyn District
Brooklyn, 596-3770
Nassau, 294-3600
Queens, 596-3770
Suffolk, 724-5000

Buffalo District
(Central and Western New York)
Buffalo, 855-3955
Rochester, 263-6770
Syracuse, 425-8111
Elsewhere in Central and Western New
York, 1-800-462-1560

Manhattan District
Bronx, 732-0100
Manhattan, 732-0100
Rockland County, 352-8900
Staten Island, 732-0100
Westchester County, 997-1510

North Carolina
Charlotte, 372-7750
Greensboro, 274-3711
Raleigh, 828-6278
Elsewhere in North Carolina,
1-800-822-8800

North Dakota
Fargo, 293-0650
Elsewhere in North Dakota,
800-342-4710

Ohio
Cleveland District
Akron, 253-1141
Canton, 455-6781
Cleveland, 522-3000
Toledo, 255-3730
Youngstown, 746-1811
Elsewhere in Northern Ohio,
1-800-362-9050

Cincinnati District
Cincinnati, 621-6281
Columbus, 228-0520
Dayton, 228-0557
Elsewhere in Southern Ohio,
1-800-582-1700

Oklahoma
Oklahoma City, 272-9531
Tulsa, 583-5121
Elsewhere in Oklahoma,
1-800-962-3456

Oregon
Eugene, 485-8285
Medford, 779-3375
Portland, 221-3960
Salem, 581-8720
Elsewhere in Oregon, 1-800-452-1980

Pennsylvania
Allentown, 437-6966
Bethlehem, 437-6966
Erie, 453-5671
Harrisburg, 783-8700
Philadelphia, 574-9900
Pittsburgh, 281-0112
Elsewhere in area codes 215 and 717,
call 1-800-462-4000
Elsewhere in area codes 412 and 814,
call 1-800-242-0250

Rhode Island
Providence, 274-1040
Elsewhere in Rhode Island,
1-800-662-5055

South Carolina
Charleston, 722-1601
Columbia, 799-1040
Greenville, 242-5434
Elsewhere in South Carolina,
1-800-241-3868

South Dakota
Aberdeen, 225-9112
Elsewhere in South Dakota,
800-592-1870

Tennessee
Chattanooga, 892-3010
Knoxville, 637-0190
Memphis, 522-1250
Nashville, 259-4601
Elsewhere in Tennessee,
1-800-342-8420

Texas
Austin, 472-1974
Corpus Christi, 888-9431
Dallas, 742-2440
El Paso, 532-6116
Ft. Worth, 335-1370
Houston, 965-0440
San Antonio, 229-1700
Elsewhere in Texas, 1-800-492-4830

Utah
Salt Lake City, 524-4060
Elsewhere in Utah, 1-800-662-5370

Vermont
Burlington, 658-1870
Elsewhere in Vermont,
1-800-642-3110

Virginia
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,
1-800-552-9500

Washington
Everett, 259-0861
Seattle, 442-1040
Spokane, 456-8350
Tacoma, 383-2021
Elsewhere in Washington,
1-800-732-1040

West Virginia
Charleston, 345-2210
Huntington, 523-0213
Philadelphia, 485-1601
Parkersburg, 485-1601
Wheeling, 233-4210
Elsewhere in West Virginia,
1-800-642-1931

Wisconsin
Milwaukee, 271-3780
Elsewhere in Wisconsin, 800-452-9100

Wyoming
Call 1-800-525-6060

**Telephone Assistance Services for
Deaf/Hearing Impaired Taxpayers
Who Have Access to TV/Telephone—
TTY Equipment.**
Hours of Operation
8:30 A.M. to 6:45 P.M. EST
Indiana resident, 1-800-382-4059
Elsewhere in U.S., including Alaska,
Hawaii, Virgin Islands and Puerto
Rico, 1-800-428-4732

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 most Internal Revenue Service offices, at many banks and post offices, or by using the order blank on page 51.

Schedule A for itemized deductions

Schedule B for dividends and other distributions on stock if more than \$400, for interest income if more than \$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

Schedule SE for reporting net earnings from self-employment

Schedule TC for tax computation if Tax Tables are not used

These forms are available only at Internal Revenue Service offices:

Form 1040-ES to make estimated tax payments

Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer

Form 2106, Employee Business Expenses

Form 2119, Sale or Exchange of Principal Residence

Form 2120, Multiple Support Declaration

Form 2210, Underpayment of Estimated Tax by Individuals

Form 2440, Disability Income Exclusion

Form 2441, Credit for Child and Dependent 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, Depreciation

Form 4684, Casualties and Thefts

Form 4726, Maximum Tax on Personal Service Income

Form 4797, Supplemental Schedule of Gains and Losses

Form 4835, for 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

Form 5695, Energy Credits

Form 6251, Alternative Minimum Tax Computation

Some helpful publications you can send for:

17 Your Federal Income Tax

54 Tax Guide for U.S. Citizens Abroad

334 Tax Guide for Small Business

501 Exemptions

502 Medical and Dental Expenses

503 Child and Disabled Dependent Care

504 Tax Information for Divorced or Separated Individuals

506 Income Averaging

521 Moving Expenses

522 Disability Payments

523 Tax Information on Selling Your Home

524 Credit for the Elderly

526 Charitable Contributions

527 Rental Property

529 Miscellaneous Deductions

530 Tax Information for Homeowners

545 Interest Expense

552 Recordkeeping Requirements and a List of Tax Publications

553 Highlights of 1980 Tax Changes

554 Tax Benefits for Older Americans

903 Energy Credits for Individuals

Other publications and forms referred to in the instructions are available without cost from any District Director.

Where to Send Your Order for Free Forms and Publications.

Please 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.

- Alabama—Caller No. 848, Atlanta, GA 30301
- Alaska—P.O. Box 12626, Fresno, CA 93778
- 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
- Connecticut—P.O. Box 1040, Wilmington, MA 01887
- Delaware—P.O. Box 25866, Richmond, VA 23260
- District of Columbia—P.O. Box 25866, Richmond, VA 23260
- Florida—Caller No. 848, Atlanta, GA 30301
- Georgia—Caller No. 848, Atlanta, GA 30301
- Hawaii—P.O. Box 12626, Fresno, CA 93778
- Idaho—P.O. Box 12626, Fresno, CA 93778
- Illinois—P.O. Box 24711, Kansas City, MO 64131
- Indiana—P.O. Box 636, Florence, KY 41042
- Iowa—P.O. Box 24711, Kansas City, MO 64131
- Kansas—P.O. Box 2924, Austin, TX 78769
- Kentucky—P.O. Box 636, Florence, KY 41042
- Louisiana—P.O. Box 2924, Austin, TX 78769
- Maine—P.O. Box 1040, Wilmington, MA 01887
- Maryland—P.O. Box 25866, Richmond, VA 23260
- Massachusetts—P.O. Box 1040, Wilmington, MA 01887
- Michigan—P.O. Box 636, Florence, KY 41042
- Minnesota—P.O. Box 24711, Kansas City, MO 64131
- Mississippi—Caller No. 848, Atlanta, GA 30301
- Missouri—P.O. Box 24711, Kansas City, MO 64131
- Montana—P.O. Box 12626, Fresno, CA 93778
- Nebraska—P.O. Box 24711, Kansas City, MO 64131
- Nevada—P.O. Box 12626, Fresno, CA 93778
- New Hampshire—P.O. Box 1040, Wilmington, MA 01887

- New Jersey—P.O. Box 25866, Richmond, VA 23260
- New Mexico—P.O. Box 2924, Austin, TX 78769
- New York—
 - Albany: P.O. Box 1040, Wilmington, MA 01887
 - Buffalo: P.O. Box 240, Buffalo, NY 14201
 - New York City: P.O. Box 1040, Brooklyn, NY 11232
- North Carolina—Caller No. 848, Atlanta, GA 30301
- North Dakota—P.O. Box 24711, Kansas City, MO 64131
- Ohio—P.O. Box 636, Florence, KY 41042
- Oklahoma—P.O. Box 2924, Austin, TX 78769
- Oregon—P.O. Box 12626, Fresno, CA 93778
- Pennsylvania—P.O. Box 25866, Richmond, VA 23260
- Rhode Island—P.O. Box 1040, Wilmington, MA 01887
- South Carolina—Caller No. 848, Atlanta, GA 30301
- South Dakota—P.O. Box 24711, Kansas City, MO 64131
- Tennessee—Caller No. 848, Atlanta, GA 30301
- Texas—P.O. Box 2924, Austin, TX 78769
- Utah—P.O. Box 12626, Fresno, CA 93778
- Vermont—P.O. Box 1040, Wilmington, MA 01887
- Virginia—P.O. Box 25866, Richmond, VA 23260
- Washington—P.O. Box 12626, Fresno, CA 93778
- West Virginia—P.O. Box 636, Florence, KY 41042
- Wisconsin—P.O. Box 24711, Kansas City, MO 64131
- Wyoming—P.O. Box 2924, Austin, TX 78769

Foreign Addresses—Taxpayers with legal residence in foreign countries: If European APO or FPO, send order blank to: Forms Distribution Center, Caller No. 848, Atlanta, GA 30301. If Pacific APO or FPO, send order blank to: Form Distribution Center, 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.

Puerto Rico—Director's Representative, U.S. Internal Revenue Service, Federal Office Building, Chardon Street, Hato Rey, PR 00918

Virgin Islands—Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, VI 00801

Order Blank—The forms and publications listed here are available at no cost. We will send you 2 copies of each form and 1 copy of each publication you circle. Please cut the order blank on the dotted line and be sure to write your name and address on the other side. Enclose this order blank in your own envelope and address your envelope to the IRS address shown above for your State or

IRS office nearest your city. To help reduce waste, please order only the forms and publications you think you will need to prepare your return. Attach a separate sheet of paper listing the additional forms you may need which are not listed on the order blank. Be sure to allow 10 days to receive your order through the mail.

| Circle Desired Forms and Publications | | 3468 | 4797 | Pub. 17 | Pub. 522 | Pub. 552 |
|---------------------------------------|-----------------------|------|-------------------|-------------------|----------|----------|
| 1040 | Schedule E (1040) | 1310 | 3468 Instructions | 4797 Instructions | Pub. 334 | Pub. 523 |
| 1040 Instructions & Schedules | Schedule F (1040) | 2106 | 3903 | 4835 | Pub. 501 | Pub. 524 |
| 1040A | Schedule G (1040) | 2119 | 4136 | 4868 | Pub. 502 | Pub. 526 |
| 1040A Instructions | Schedules R&RP (1040) | 2120 | 4137 | 4972 | Pub. 503 | Pub. 527 |
| Schedules A & B (1040) | Schedule SE (1040) | 2210 | 4562 | 4972 Instructions | Pub. 504 | Pub. 529 |
| Schedule C (1040) | Schedule TC (1040) | 2440 | 4684 | 5695 | Pub. 506 | Pub. 530 |
| Schedule D (1040) | 1040-ES (1981) | 2441 | 4726 | 6251 | Pub. 521 | Pub. 545 |

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U.S. GOVERNMENT PRINTING OFFICE: 1980-O-313-416-38-1004130

DETACH AT THIS LINE

Do not use the envelope we furnished you in your income tax package because this envelope may be used only for filing your income tax return.

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 _____

Form **1040A** Department of the Treasury—Internal Revenue Service **1980**
U.S. Individual Income Tax Return

Use IRS label. Otherwise, please print or type.

Your first name and initial (If joint return, also give spouse's name and initial) Last name Your social security number

Present home address (Number and street, including apartment number, or rural route) Spouse's social security no.

City, town or post office, State and ZIP code Your occupation Spouse's occupation

Presidential Election Campaign Fund Do you want \$1 to go to this fund? Yes No Note: Checking "Yes" will not increase your tax or reduce your refund.

If joint return, does your spouse want \$1 to go to this fund? Yes No

Requested by Census Bureau for Revenue Sharing A Where do you live (actual location of residence)? (See page 6 of Instructions.) State City, village, borough, etc. B Do you live within the legal limits of a city, village, etc.? Yes No C In what county do you live? D In what township do you live?

For Privacy Act Notice, see page 27 of Instructions For IRS use only

Filing Status 1 Single 2 Married filing joint return (even if only one had income) 3 Married filing separate return. Enter spouse's social security no. above and full name here 4 Head of household. (See pages 7 and 8 of Instructions.) If qualifying person is your unmarried child, enter child's name

Exemptions Always check the box labeled Yourself. Check other boxes if they apply.

5a Yourself 65 or over Blind Enter number of boxes checked on 5a and b

b Spouse 65 or over Blind

c First names of your dependent children who lived with you Enter number of children listed on 5c

d Other dependents: (1) Name (2) Relationship (3) Number of months lived in your home (4) Did dependent have income of \$1,000 or more? (5) Did you provide more than one-half of dependent's support? Enter number of other dependents. Add numbers entered in boxes above

6 Total number of exemptions claimed

7 Wages, salaries, tips, etc. (Attach Forms W-2. See page 10 of Instructions) 7

8 Interest income (See pages 3 and 10 of Instructions) 8

9a Dividends (See pages 3 and 10 of Instructions) 9b Exclusion Subtract line 9b from 9a 9c

10a Unemployment compensation (insurance). Total received from Form(s) 1099-UC 10a

b Taxable amount, if any, from worksheet on page 10 of Instructions 10b

11 Adjusted gross income (add lines 7, 8, 9c, and 10b). If under \$10,000, see page 12 of Instructions on "Earned Income Credit" 11

12a Credit for contributions to candidates for public office. (See page 11 of Instructions) 12a

IF YOU WANT IRS TO FIGURE YOUR TAX, PLEASE STOP HERE AND SIGN BELOW.

b Total Federal income tax withheld (If line 7 is more than \$25,900, see page 11 of Instructions) 12b

c Earned income credit (from page 12 of Instructions) 12c

13 Total (add lines 12a, b, and c) 13

14a Tax on the amount on line 11. (See page 13 of Instructions; then find your tax in the Tax Tables on pages 15-26) 14a

b Advance earned income credit (EIC) (from Form W-2) 14b

15 Total (add lines 14a and 14b) 15

16 If line 13 is larger than line 15, enter amount to be REFUNDED TO YOU 16

17 If line 15 is larger than line 13, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order. 17

Please 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 Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Preparer's signature and date Check if self-employed Preparer's social security no.

Firm's name (or yours, if self-employed) and address E.I. No. ZIP code

1980

Instructions for preparing Form 1040A

Department of the Treasury
Internal Revenue Service

From the Commissioner

These instructions contain the information you need to complete Form 1040A. Before starting Form 1040A, please check to see if you should file Form 1040 instead. See pages 3 and 4 of the instructions—"Form 1040A or Form 1040?"

Generally, you can file Form 1040A if: you do not itemize deductions; all of your income is from wages, salaries, tips, and unemployment compensation; and you do not have more than \$400 of interest or \$400 of dividends. Also, your income must be \$40,000 or less if you are married filing a joint return, and \$20,000 or less otherwise.

Most of the lines on the form are the same as last year. See Highlights for 1980 on page 2 for a brief summary of important reminders.

Some taxpayers receiving unemployment compensation may find that part or all of it is taxable. See page 10 of the instructions for further information.

There is no need for you to figure your own tax. The Internal Revenue Service will do it for you. To have the IRS figure your tax, stop after line 12a, sign and date the return, and attach your W-2 Forms. If you file on time and you owe tax, we will bill you and give you 30 days to

pay. If you have a refund coming, we will send it as quickly as if you figured the tax yourself. We will also figure your Earned Income Credit if you are eligible.

If your income is less than \$10,000 and you had a child, you may be able to take the Earned Income Credit. This credit may entitle you to a payment from the government even if you paid no tax. Please read page 12 of the instructions carefully.

If you are eligible for the Earned Income Credit, you may find that you can receive advance payments from your employer throughout the year. If you received advance payments in 1980, report them on line 14b of Form 1040A. If you expect to qualify for the Earned Income Credit in 1981 and want to receive advance payments, file Form W-5 with your employer.

If you need help, please call us at the number listed for your area on page 28 or 29, or visit an IRS office. If you have any suggestions for improvement of our forms or instructions, please write to us.

After you complete your return, please check to make sure it is correct, sign it, and then file it early. You should also keep a copy for your records. Thank you for your cooperation.

Commissioner of Internal Revenue

Highlights for 1980

Please note these important reminders for this year.

Estimated Tax Payments by Retirees

If you are retired now or plan to retire in 1981, you may have to make estimated tax payments. Or, you may choose to have income tax withheld from your pension or annuity. For more details, see Publication 505, Tax Withholding and Estimated Tax.

Advance Earned Income Credit (EIC) Payments

If you received advance payments of the earned income credit from your employer, you must file a tax return even if your income was below the minimum level for your filing status. If your allowable credit is different from the advance payments you received, your tax liability will increase or decrease accordingly.

Who Must File a Tax Return

Your income and your filing status generally determine whether you must file a tax return.

You must file a return for 1980, even if you owe no tax:

And your income was at least:

| | |
|--|---------|
| If you were single (this also means legally separated, divorced, or married with a dependent child and living apart from your spouse for all of 1980) and: | |
| Under 65 | \$3,300 |
| 65 or over | 4,300 |

| | |
|---|-------|
| If you were married filing a joint return and were living with your spouse at the end of 1980 (or on the date your spouse died), and: | |
| Both were under 65 | 5,400 |
| One was 65 or over | 6,400 |
| Both were 65 or over | 7,400 |

If you were married filing a separate return or married but were not living with your spouse at the end of 1980 1,000

If you could be claimed as a dependent on your parents' return, and had taxable dividends, interest, or other unearned income of \$1,000 or more 1,000

If you were a qualifying widow(er) with a dependent child and:

| | |
|----------------------|-------|
| Under 65 | 4,400 |
| 65 or over | 5,400 |

(A qualifying widow(er) who is required to file MUST use Form 1040.)

If you were allowed to exclude income from sources within U.S. possessions 1,000

You must file a tax return for 1980 if you were self-employed and your net earnings from this work were at least \$400.

Do You Want More or Less Income Tax Withheld in 1981?

If the refund you receive or the amount you owe IRS is large, you may want to change your withholding for 1981. See Income Tax Withholding for 1981 on page 14 for more details.

Unresolved Problems

IRS has a Problem Resolution Program for taxpayers who have been unable to resolve their problems with IRS. If you have a tax problem you have been unable to resolve through normal channels, call the toll-free number for your area and ask for the Problem Resolution Office.

Note: Even if your income is less than the amounts shown, you must file a tax return:

- If you received any advance earned income credit (EIC) payments from your employer during 1980.
- If you owe any taxes, such as FICA (Social Security) on tips you did not report to your employer during 1980.

These rules apply to all U.S. citizens and resident aliens. They also apply to those nonresident aliens who are married to citizens or residents of the United States at the end of 1980 and file a joint return as discussed on page 7, under Filing Status.

Different rules apply if you were a nonresident alien at any time during 1980 (unless you file a joint return as mentioned above). You may have to file Form 1040NR, U.S. Nonresident Alien Income Tax Return. Also get Publication 519, U.S. Tax Guide for Aliens.

Who Should File a Tax Return

Even if you do not have to file a tax return, you should do so if Federal income tax was withheld from your pay, or if you can take the earned income credit. If either of these apply, you may be able to get money back from the government.

When to File Your Tax Return

You should file as soon as you can after January 1, but not later than April 15, 1981. If you file late, you may have to pay penalties and interest. Please see the instructions for Penalties and Interest on page 14.

Voluntary Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE)

In addition to the tax assistance available in most local IRS offices, free help is available in most communities to lower income, elderly, handicapped, and non-English-speaking individuals in preparing Form 1040A and the basic Form 1040. Call the toll-free telephone number for your area for the location of the volunteer assistance site near you.

Where to File

Please use the addressed envelope that came with your return. If you do not have an addressed envelope, or if you moved during the year, mail your return to the Internal Revenue Service Center for the place where you live. No street address is needed.

Alabama—Atlanta, GA 31101
 Alaska—Ogden, UT 84201
 Arizona—Ogden, UT 84201
 Arkansas—Austin, TX 73301
 California—Fresno, CA 93888
 Colorado—Ogden, UT 84201
 Connecticut—Andover, MA 05501
 Delaware—Philadelphia, PA 19255
 District of Columbia—Philadelphia, PA 19255
 Florida—Atlanta, GA 31101
 Georgia—Atlanta, GA 31101
 Hawaii—Fresno, CA 93888
 Idaho—Ogden, UT 84201
 Illinois—Kansas City, MO 64999
 Indiana—Memphis, TN 37501
 Iowa—Kansas City, MO 64999
 Kansas—Austin, TX 73301
 Kentucky—Memphis, TN 37501
 Louisiana—Austin, TX 73301
 Maine—Andover, MA 05501
 Maryland—Philadelphia, PA 19255
 Massachusetts—Andover, MA 05501
 Michigan—Cincinnati, OH 45999
 Minnesota—Ogden, UT 84201
 Mississippi—Atlanta, GA 31101
 Missouri—Kansas City, MO 64999
 Montana—Ogden, UT 84201
 Nebraska—Ogden, UT 84201
 Nevada—Ogden, UT 84201
 New Hampshire—Andover, MA 05501
 New Jersey—Holtsville, NY 00501
 New Mexico—Austin, TX 73301
 New York—New York City and Counties of Nassau, Rockland, Suffolk and Westchester—Holtsville, NY 00501

All Other Counties—
 Andover, MA 05501
 North Carolina—Memphis, TN 37501
 North Dakota—Ogden, UT 84201
 Ohio—Cincinnati, OH 45999
 Oklahoma—Austin, TX 73301
 Oregon—Ogden, UT 84201
 Pennsylvania—Philadelphia, PA 19255
 Rhode Island—Andover, MA 05501
 South Carolina—Atlanta, GA 31101
 South Dakota—Ogden, UT 84201
 Tennessee—Memphis, TN 37501
 Texas—Austin, TX 73301
 Utah—Ogden, UT 84201
 Vermont—Andover, MA 05501
 Virginia—Memphis, TN 37501
 Washington—Ogden, UT 84201
 West Virginia—Memphis, TN 37501
 Wisconsin—Kansas City, MO 64999
 Wyoming—Ogden, UT 84201

American Samoa—Philadelphia, PA 19255
 Guam—Commissioner of Revenue and Taxation, Agaña, GU 96910
 Puerto Rico (or if excluding income under section 931)—Philadelphia, PA 19255
 Virgin Islands: Non-permanent residents—Philadelphia, PA 19255
 Virgin Islands: Permanent residents—Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, VI 00801
 A.P.O. or F.P.O. address of:
 Miami—Atlanta, GA 31101
 New York—Holtsville, NY 00501
 San Francisco—Fresno, CA 93888
 Seattle—Ogden, UT 84201
 Foreign country: U.S. citizens and those excluding income under section 911 or 931, or claiming deductions under section 912—Philadelphia, PA 19255

Form 1040A or Form 1040?

You Should Be Able to Use Form 1040A If:

- You had only wages, salaries, tips, interest, dividends, and unemployment compensation.
- You did not have more than \$400 in interest or \$400 in dividends. Exception: If you had more than \$400 in interest or dividends, you can still use Form 1040A if you are filing only to get a refund of the Earned Income Credit.
- Your total income is \$20,000 or less (\$40,000 or less if you are married filing a joint return).
- You do not itemize your deductions.
- You do not claim adjustments to income.
- You do not claim credits other than the Earned Income Credit or the Political Contributions Credit.

You may WANT TO use Form 1040 and you may pay less tax if you can:

- Itemize your deductions.
- Claim adjustments to income.
- Claim credits you can't claim on Form 1040A.

You may HAVE TO use Form 1040 because of:

- The amount or kind of income you receive.
- Your filing status.
- The number of exemptions you claim.
- Forms or schedules you file, or other taxes that can be reported only on Form 1040.

You Must Use Form 1040 If:

Amount of Income

- Your total income is more than \$20,000 (more than \$40,000 if married filing a joint return).
- You received more than \$400 in interest, or \$400 in dividends. Exception: If you had more than \$400 of interest or dividends, you can still use Form 1040A if you are filing only to get a refund of the Earned Income Credit.
- You are required to complete Part III of Schedule B (Form 1040) because:
 - a. At any time during the year you had an interest in or signature or other authority over a bank account, securities account, or other financial account in a foreign country, OR
 - b. You were a grantor of or a transferor to a foreign trust that existed during 1980.

Kinds of Income

- You had income other than wages, salaries, tips, interest, dividends, and unemployment compensation, such as:
- Bartering income (Fair market value of goods or services you received in return for your services).
 - Income from self-employment (including farming).
 - Gain from the sale of your home or other property, or capital gain distributions.
 - Gain from the sale or exchange (including barter) of coins, gold, silver, gems, etc.
 - Pensions or annuities, including lump-sum distributions.
 - Alimony.

Number of Exemptions

- You claim:
- 4 or more exemptions and are single or married filing a separate return.
 - 9 or more exemptions and are a head of household.
 - 10 or more exemptions and are married filing a joint return.

You Must Use Form 1040 If—Cont'd Filing Status

- Your spouse files a separate return and itemizes deductions. Exception: You can still use Form 1040A if you have a dependent child and can meet the tests on page 7 under Married Persons Who Live Apart (and Abandoned Spouses).
- You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of \$1,000 or more, AND you had wages, salaries, or other earned income of less than:
 - \$2,300 if you are single, or
 - \$1,700 if you are married filing a separate return.
- You are a qualifying widow(er) with a dependent child. (This filing status lets you use lower tax rates.) If your spouse died in 1978 or 1979 and you did not remarry before the end of 1980, you can use this filing status if you meet tests a., b., and c. below:
 - You could have filed a joint return with your spouse for the year your spouse died.
 - Your dependent child or stepchild lived with you.
 - You paid over half the cost of keeping up the home for this child for the whole year.
- You were a nonresident alien during any part of 1980 and do not file a joint return (or Form 1040NR).
- You were married to a nonresident alien or dual status alien at the end of 1980 who had U.S. source income and you do not file a joint return. Exception: You can still use Form 1040A if you meet the tests on page 7 under Married Persons Who Live Apart (and Abandoned Spouses).

Itemized Deductions

- You itemize deductions. Examples are:
- Payments for medical insurance and medical and dental care that are more than 3% of your adjusted gross income.
 - Interest on loans and mortgages.
 - Local, State, and real estate taxes.
 - Gifts to churches, charities (such as the Cancer Society, Red Cross, United Way), and similar organizations.
 - Union dues and safety helmets, tools, professional journals, or other materials used in your job.
 - Net personal casualty or theft loss that is more than \$100.

Here Is a Test to Help You Decide Whether to Itemize

- You should itemize if your deductions are more than:
- \$3,400 and you are Married, filing a joint return, or a Qualifying widow(er) with a dependent child.
 - \$1,700 and you are Married filing a separate return.
 - \$2,300 and you are either Single or a Head of household.

Other Forms

- You file any of these forms:
- Form 1040-ES, Declaration of Estimated Tax for Individuals, for 1980 (or if you want to apply any part of your 1980 overpayment to estimated tax for 1981).

- Schedule G (Form 1040), Income Averaging.
- Form 2119, Sale or Exchange of Principal Residence.
- Form 2280, Underpayment of Estimated Tax by Individuals.
- Form 2555, Deduction from, or Exclusion of, Income Earned Abroad.
- Form 4563, Exclusion of Income from Sources in United States Possessions.
- Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.

Other Taxes

- You owe any of these taxes:
- Uncollected employee social security (FICA) tax on tips shown on your Form W-2.
 - Social security (FICA) tax on tips if you received more than \$20 in any month and you did not report all of them to your employer (Form 4137).
 - Tax on an individual retirement arrangement (IRA) (Form 5329).
 - Tax on self-employment income (Schedule SE).

Adjustments to Income

- You claim adjustments to income. Examples are:
- Moving expenses due to a change in jobs (Form 3903 or Form 3903F).
 - Employee business expenses such as travel (Form 2106).
 - Payments to an individual retirement arrangement (IRA).
 - Interest penalty on early withdrawal of savings.
 - Alimony paid.
 - Disability income exclusion (Form 2440).

Tax Credits

- You claim any of these tax credits:
- Credit for the elderly if you are 65 or over, or under 65 with a pension from a public (Federal, State, etc.) retirement plan (Schedules R and RP).
 - Credit for child and dependent care expenses (Form 2441).
 - Investment credit (Form 3468).
 - Overpaid windfall profit tax (Form 6249).
 - Foreign tax credit (Form 1116).
 - WIN credit (Form 4874).
 - Jobs credit (Form 5884).
 - Credit for Federal tax on gasoline, special fuels, and lubricating oil (Form 4136).
 - Credit or refund for Federal tax on gasoline, diesel fuel, and special fuels used in qualified taxicabs (Form 4136-T).
 - Credit for taxes paid by a regulated investment company (Form 2439).
 - Credit for residential energy saving items (Form 5695).
 - Credit for alcohol used as fuel (Form 6478).

Form **1040A** Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return **1980**

Use IRS label. Other-wise, please print or type. Your first name and initial (if joint return, also give spouse's name and initial) **John T + Mary** Last name **Brown** Your social security number **516 04 1492**

Present home address (Number and street, including apartment number, or rural route) **885 Scott Street** **1** Spouse's social security no. **575 10 1778**

City, town or post office, State and ZIP code **Hometown, Maryland 01234** Your occupation **Clerk** Spouse's occupation **Homemaker**

Presidential Election Campaign Fund Do you want \$1 to go to this fund? **2** Yes No

Requested by Revenue Sharing **Md. Hometown** A Where do you live (actual location of residence)? (See page 6 of Instructions.) State **Md.** City, village, borough, etc. **Hometown** B Do you live within the legal limits of a city, village, etc.? Yes No C In what county do you live? **3** Home D In what township do you live?

For Privacy Act Notice, see page 27 of Instructions For IRS use only

Filing Status **1** Single **2** Married filing joint return (even if only one had income) **3** Married filing separate return. Enter spouse's social security no. above and full name here **4** Head of household. (See pages 7 and 8 of Instructions.) If qualifying person is your unmarried child, enter child's name

Exemptions Always check the box labeled Yourself. Check other boxes if they apply. a Yourself **5** b Spouse c First names of your dependent children who lived with you **James** Enter number of boxes checked on 5a and b **2** Enter number of children listed on 5c **1** d Other dependents: (1) Name **SAMPLE** (2) Relationship (3) Number of months in year (4) Are you dependent here income of \$1,000 or more? (5) Do you provide more than one-half of dependent's support? Enter number of other dependents **3** Add numbers entered in boxes above

6 Total number of exemptions claimed **3**

7 Wages, salaries, tips, etc. (Attach Forms W-2. See page 10 of Instructions) **7** **6,000.00** 8 Interest income (See pages 3 and 10 of Instructions) **8** **80.00** 9a Dividends **220.00** (See pages 3 and 10 of Instructions) 9b Exclusion **120.00** Subtract line 9b from 9a **100.00** 10a Unemployment compensation (insurance). Total received from Form(s) 1099-UC **4,000.00** 10b Taxable amount, if any, from worksheet on page 10 of Instructions **0** 11 Adjusted gross income (add lines 7, 8, 9c, and 10b). If under \$10,000, see page 12 of Instructions on "Earned Income Credit" **11** **9,180.00** 12a Credit for contributions to candidates for public office. **12a** **0** 12b IF YOU WANT IRS TO FIGURE YOUR TAX, PLEASE STOP HERE AND SIGN BELOW. Total Federal income tax withheld (If line 7 is more than \$25,900, see page 11 of Instructions) **13** **457.00** 12c Earned income credit (from page 12 of Instructions) **12c** **103.00** 13 Total (add lines 12a, b, and c) **13** **560.00** 14a Tax on the amount on line 11. (See page 13 of Instructions; then find your tax in the Tax Tables on pages 15-26) **14a** **402.00** 14b Advance earned income credit (EIC) (from Form W-2) **14b** **58.00** 15 Total (add lines 14a and 14b) **15** **460.00** 16 If line 13 is larger than line 15, enter amount to be REFUNDED to YOU **16** **100.00** 17 If line 15 is larger than line 13, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order. **17** **18**

Please 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. **19** **2-15-81** **Mary Brown 2-15-81**

Preparer's signature and date **John T. Brown** Date **2-15-81** Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Preparer's Use Only Firm's name (or yours, if self-employed) and address **C.I. No.** **ZIP Code** Check if self-employed Preparer's social security no.

Here's How to Fill in Form 1040A

(Circled numbers on the sample form on page 5 are keyed to circled numbers in the explanations that follow.)

① Name, Address, and Social Security Number

Please use the mailing label from the tax forms booklet we sent you. If there is an error in your name, address, or social security number, mark through it and correct it on the label. Show your apartment number if you have one. Using the label helps us identify your account, saves processing time, and speeds refunds. If you did not receive a booklet with a label, print or type your name, address, and social security number on your return.

If you are married, please give social security numbers for both you and your spouse, whether you file joint or separate returns. If you have changed your name because of marriage, divorce, etc., make sure you immediately notify the Social Security Administration (SSA) so the name on your tax return is the same name SSA has on its records. This may prevent delays in issuing your refund.

On a joint return, show the social security numbers in the same order that you show your first names. Correct the label if necessary. If you file a joint return

and have different last names, please separate them with an "and." For example: "John Brown and Mary Smith."

If your spouse is a nonresident alien, has no income, and does not have a social security number, please write "NRA" in the block for your spouse's social security number.

If you do not have a social security number, you should get Form SS-5 from a Social Security Administration (SSA) office, post office, or the IRS. File it with your local SSA office early enough to get your number before April 15. If you do not receive a number by then, file your return without it and write "Applied for" in the block for your social security number.

Remember to show your occupation (and that of your spouse, for a joint return) in the space in the upper right corner just below the social security number blocks.

② Presidential Election Campaign Fund

This fund was established by Congress to support public financing of Presidential election campaigns. You may have \$1 go to the fund by checking the **Yes** box. On a joint return, both of you may choose to have \$1 go to the fund, or, both may choose not to. One may choose to have \$1 go to this fund and the other may choose not to.

If you check **Yes**, it will not change the tax or refund shown on your return.

Do not claim this amount as a credit for contributions to candidates for public office on line 12a.

20233, or call collect 812-288-3055 between the hours of 8 a.m. and 8 p.m. (EST) Monday through Friday.

Specific Instructions

Question A.—Where do you live?
State.—Enter the name of the State (or District of Columbia) where you live. If you live outside the United States, enter "Outside U.S."

City, village, borough, etc.—Enter the name of the city, village, or borough in which you maintain your principal residence on the day you complete the tax form. If you are not sure of the name of the municipality in which you live, enter the name your area is known by.

- If you are filing a joint return, but not living with your spouse, answer the questions for either residence.
- If you are a college student away from home, answer the questions for the place where you live while attending college.
- If you are a member of the Armed Forces and live on base, answer the questions for this base. If you live off base, answer the questions for the place where you live off base.
- If you are a crew member on board a U.S. vessel and have no principal place of residence, answer the questions for the vessel's home port.

Question B.—Do you live within the legal limits of a city, village, etc.?
Every municipality has definite legal limits. If the area where you live is unincorporated or is outside the legal limits of the place you named in answer to Question A, check **NO** to Question B.

Question C.—In what county do you live?
County.—Enter the full name, not an abbreviation, of the county, parish (Louisiana), or organized borough (Alaska) in which you live. If you live in a city that is not part of any county (such as Baltimore City, Maryland; St. Louis City, Missouri; Fairfax City, Virginia, etc.), make no entry for county name. It is important to distinguish between Baltimore City and Baltimore County, St. Louis City and St. Louis County, and Fairfax City and Fairfax County.

Question D.—In what township do you live?
Enter the full name of your township or equivalent area (town, plantation, etc.) only if you live in one of the following States:

| | |
|------------------------------------|------------------------------------|
| Connecticut (towns and precincts) | Nebraska (townships and precincts) |
| Illinois (townships and precincts) | New Hampshire (towns) |
| Indiana (townships) | New Jersey (townships) |
| Kansas (townships) | New York (towns) |
| Maine (towns and plantations) | North Dakota (townships) |
| Massachusetts (towns) | Ohio (townships) |
| Michigan (townships) | Pennsylvania (townships) |
| Minnesota (townships) | Rhode Island (towns) |
| Missouri (townships) | South Dakota (townships) |
| | Vermont (towns) |
| | Wisconsin (towns) |

③ Revenue Sharing Residence Questions

General Instructions

The residence questions, near the top of your tax return, are authorized under section 6017A of the Internal Revenue Code.

Answers to these residence questions will be given to the Bureau of the Census, and held by Census in strict confidence, to be used in developing current statistical estimates of population and per capita income. These estimates are used mainly to determine the distribution of general revenue sharing funds to State and local governments. Your answers to these questions are needed because your mailing address may not accurately identify the local jurisdiction(s) in which you live. A penalty may be imposed if you fail to give us this information and don't show reasonable cause.

If you have difficulty answering the residence questions (for example, the correct name of your municipality or whether you live within its legal boundaries), you may be able to get help from your local government officials. If they can't help you, please write to the Bureau of the Census, Residence Question, Washington, D.C.

④ Boxes 1 through 4

Filing Status

Were You Single or Married?

Check only one box. Your tax rate depends on the box you check.

Filing Status Box 1 Single

This filing status applies if on December 31, 1980, you were one of the following:

- Not married;
- Separated from your spouse either by divorce or separate maintenance decree (You must follow State law to determine if you are divorced or legally separated.);
- A widow or widower (If your spouse died in 1980 and you had not remarried, see the instructions for Box 2. If your spouse died in 1978 or 1979 and you have a dependent child, read the filing status instructions on page 4 to see if you can file Form 1040 as a Qualifying widow(er) with dependent child and use joint tax rates to lower your tax.); OR
- Married and you do not file a joint return and you meet the tests under **Married Persons Who Live Apart (and Abandoned Spouses)**, explained in the instructions for Box 3.

Filing Status Box 2

Married Filing a Joint Return (even if only one of you had income)

In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, and credits for you and your spouse. Both of you must sign the return, even if only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

If your spouse died in 1980, or in 1981 before filing a return for 1980, see the instructions for **Death of Taxpayer** on page 14. If your spouse died in 1978 or 1979 and you have a dependent child, see the instructions on page 4 under **Filing Status** to see if you can file Form 1040 as a Qualifying widow(er) with dependent child.

If you decide not to file a joint return and plan to file a separate return, see if you can reduce your tax by meeting the tests described under **Married Persons Who Live Apart (and Abandoned Spouses)** on this page. If you can, you should check Box 1 for Single or, if you qualify, Box 4 for Head of household.

Special Rule for Aliens

You may file a joint return with your spouse if, at the end of 1980, you were a nonresident alien married to a citizen or resident of the United States, and you and your spouse agree to be taxed on your combined worldwide income.

For more details, please get Publication 519, U.S. Tax Guide for Aliens.

Note: If you are in doubt about whether to file a joint return or separate returns, figure your tax both ways before deciding. If you want us to figure your tax for you (see page 11 for more details), we will do it the way that gives you the smaller tax.

Filing Status Box 3

Married Filing a Separate Return

Some married taxpayers file separate returns because each wants to be responsible for only his or her own tax or wants 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 file a separate return, enter your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided. You each report only your own income, exemptions, and credits, and you are responsible only for the tax due on your own return. Both of you must figure your tax the same way. If you itemize your deductions, your spouse must itemize. (In that case, both of you must file Form 1040 instead of Form 1040A.) However, see the rules for **Married Persons Who Live Apart (and Abandoned Spouses)** on this page.

Community Property States

Community property States are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.

If you and your spouse live in a community property State, you must follow State law to determine what is community income and what is separate income.

For more details, please get Publication 555, Community Property and the Federal Income Tax.

Married Persons Who Live Apart (and Abandoned Spouses)

Some married persons can file as Single or as Head of household and take advantage of tax rates that are lower than those for married persons filing separate returns. This means that you may be able to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. Both you and your spouse can file this way if you both meet the tests.

You should check Box 1 for Single, and lower your taxes, if you meet all of the following tests:

- a. You file a separate return;
- b. You paid more than half the cost to keep up your home for 1980;
- c. Your spouse did not live with you at any time during 1980; and
- d. For over 6 months of 1980, your home was the principal residence of your child or stepchild whom you can claim as a dependent.

You should check Box 4 for Head of household if your home in test d, above, was the dependent child's principal residence for ALL of 1980. The tax rates for Head of household are even lower than the rates for Single.

Filing Status Box 4

Head of Household

There are special tax rates for a person who can meet the tests for Head of household. These rates are lower

than the rates for Single and Married filing a separate return.

You may use this filing status only if on December 31, 1980, you were unmarried (including certain married persons who live apart or are legally separated) and meet test a. or b. below:

a. You paid more than half the cost of keeping up a home that was the principal residence of your father or mother whom you can claim as a dependent. (Your parent did not have to live with you, but you must be able to claim your parent as your dependent without a Multiple Support Declaration.) OR

b. You paid more than half the cost of keeping up the home you lived in, and one of the following also lived in the home all year (except for temporary absences for vacation, school, etc.):

1. Your unmarried child, grandchild, foster child, or stepchild. (This person did not have to be your dependent.)

Note: If you are filing as 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. Enter only one name. If any other person (such as a dependent child) qualifies you for Head of Household, no entry is needed on line 4.

2. Your married child, grandchild, foster child, or stepchild whom you can claim as a dependent. However, this person does not qualify you if he or she is your dependent under the rules on page 9 for **Dependent Supported by Two or More Taxpayers**.

3. Any other person listed below whom you can claim as a dependent. However, this person does not qualify you if he or she is your dependent under the rules on page 9 for **Dependent Supported by Two or More Taxpayers**.

| | | |
|-------------|-----------------|----------------------|
| Grandparent | Stepfather | Son-in-law or |
| Brother | Mother-in-law | if related by blood: |
| Sister | Father-in-law | Uncle |
| Stepbrother | Brother-in-law | Aunt |
| Stepsister | Sister-in-law | Nephew |
| Stepmother | Daughter-in-law | Niece |

Note: If you received payments under the Aid to Families with Dependent Children (AFDC) program and used them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you.

5 Lines 5a through 6 Exemptions

Line 5a Boxes For Yourself

Always take one exemption for yourself. Take two exemptions if you were blind or 65 or over. Take three exemptions if you were blind and 65 or over.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1981, you can take the extra exemption for age for 1980.

Proof of Blindness

If you are completely blind, attach a statement to this effect. In cases of partial blindness, you must attach to your return each year a certified statement from an eye physician or registered optometrist that:

a. You cannot see over 20/200 in the better eye with glasses, or

Page 8

b. Your field of view is not more than 20 degrees.

If this eye condition will never improve beyond the standards in a. or b., you may attach a certified opinion to this effect from an examining eye physician. You must attach this certification to your return only once. In later years just include a statement referring to it.

Line 5b Boxes For Your Spouse

You can take exemptions for your spouse if you file a joint return. If you file a separate return, you can take your spouse's exemptions only if your spouse is not filing a return, had no taxable income, and was not the dependent of someone else.

Your spouse's exemptions are like your own. Take one exemption for your spouse who is neither blind nor 65 or over. Take two exemptions for your spouse who is blind or 65 or over. Take three exemptions for your spouse who is blind and 65 or over.

If at the end of 1980, you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may still take an exemption for your spouse if you file a joint return.

Death of Spouse

If your spouse died during 1980, and you did not remarry before the end of 1980, check the boxes for the exemptions you could have taken for your spouse on the date of death. Please see the instructions for **Death of Taxpayer** on page 14.

Lines 5c and 5d Boxes

Children and Other Dependents

Each person you claim as a dependent has to meet tests a. through e. below:

a. Income

The dependent received less than \$1,000 gross income. (This test does not have to be met for your child who was under 19 at the end of the year, or a full-time student at least 5 months of the year. Please see the instructions for **Student Dependent** on page 9.)

b. Support

The dependent received over half of his or her support from you, or is treated as receiving over half of his or her support from you under the rules on page 9 for **Children of Divorced or Separated Parents, or Dependent Supported by Two or More Taxpayers**. If you file a joint return, the support can be from either spouse.

Support includes items such as food, a place to live, clothes, medical and dental care, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

Do not include in support items like income and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

You must include capital items such as a car or furniture in figuring total support, but only if these items are actually given to, or purchased by, the

dependent for the dependent's use or benefit. Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable (for example, social security benefits, gifts, savings, welfare benefits, etc.). If your child was a student, do not include amounts he or she received as scholarships.

If you care for a foster child see **Publication 501, Exemptions, for special rules that apply.**

c. Married Dependent

The dependent did not file a joint return with his or her spouse.

Note: However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of tax withheld, you may claim him or her: if the other four tests are met.

d. Citizenship or Residence

The dependent was a citizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

e. Relationship

The dependent met test 1. or 2. below.

1. Was related to you (or your spouse if you file a joint return) in one of the following ways:

| | | | |
|-------------|-------------|----------------|-----------------|
| Child | Brother | Stepmother | Daughter-in-law |
| Stepchild | Sister | Stepfather | Son-in-law |
| Mother | Grandchild | Mother-in-law | or, if related |
| Father | Stepbrother | Father-in-law | by blood: |
| Grandparent | Stepsister | Brother-in-law | Uncle Nephew |
| | | Sister-in-law | Aunt Niece |

2. Was any other person who lived in your home as a member of your household for the whole year. A person is not a member of your household if at any time during your tax year the relationship between you and that person is against local law.

The word *child* includes:

- Your son, daughter, stepson, stepdaughter;
- A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption; and
- A foster child (any child who lived in your home as a member of your family for the whole year).

Student Dependent.

Even if your child had gross income of \$1,000 or more, you can claim the child as a dependent if he or she can meet tests b., c., and d. above:

AND

- was enrolled as a full-time student at a school during any 5 months of 1980, or
- took a full-time, on-farm training course during any 5 months of 1980. (The course had to be given by a school or a State, county, or local government agency.)

The school must have a regular teaching staff, course of study, and a regularly enrolled body of students in attendance.

The word *school* includes:

- elementary, junior and senior high schools;
- colleges and universities; and
- technical, trade, and mechanical schools.

However, school does not include on-the-job training courses or correspondence schools.

Children of Divorced or Separated Parents

If a child's parents together paid more than half of the child's support, the parent who has custody for most of the year can generally take the exemption for that child. But there are exceptions. The parent who does not have custody (or who has the child for the shorter time) may take the exemption if a. or b. below applies.

a. That parent gave at least \$600 toward the child's support in 1980, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption, OR

b. That parent gave \$1,200 or more for each child's support in 1980, and the parent who had custody cannot prove that he or she gave more than the other parent.

Note: To figure the amount of support, a parent who has remarried and has custody may count the support furnished by the new spouse.

Dependent Supported by Two or More Taxpayers

Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of that person's support. One of the taxpayers may claim the person as a dependent if all of the following tests are met:

1. The tests for income, married dependent, citizenship or residence, and relationship previously discussed,
2. The taxpayer paid more than 10% of the dependent's support, and
3. The taxpayer attaches to his or her return a signed Form 2120, Multiple Support Declaration, from every other qualifying person who paid more than 10% of the support. This form states that the person who signs it will not claim an exemption in 1980 for the person he or she helped to support.

Birth or Death of Dependent

You can take an exemption for a dependent who was born or who died during 1980 if he or she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent. For more details, get **Publication 501, Exemptions**.

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return. But, if you do round off, do so for all amounts. You can drop amounts under 50 cents. Increase amounts from 50 to 99 cents to the next dollar. Example: \$1.39 becomes \$1 and \$2.69 becomes \$3.

6 Line 7
Wages, Salaries, Tips, etc.

Enter the total of all the wages shown on your W-2 forms. Report all wages you received even if you don't have a W-2 form. If all your tips are not shown on your W-2 forms, add these amounts in too. (If you had any social security tax due on tips you did not report to your employer, you must file Form 1040 to pay this tax.) For a joint return, add the totals for you and your spouse.

If you lose a W-2 form, ask your employer for a new one. If your employer does not give you a W-2 form 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 form or correct it. If you can't get a W-2 form from your employer by February 15, contact an Internal Revenue Service office.

7 Line 8
Interest Income

Enter your total interest income from banks, savings and loan associations, credit unions, and others. Include any interest you received or which was credited to your account so you could withdraw it. (It does not have to be entered in your passbook.) Be sure to include interest on tax refunds.

8 Line 9
Dividends

Show all your ordinary dividends on line 9a. Fill in your exclusion (explained below) on 9b. Then subtract 9b from 9a and show the difference on 9c.

You can exclude (subtract), on line 9b, up to \$100 of dividends from qualifying domestic corporations.

If both you and your spouse had dividend income from jointly or separately owned stock, you may each subtract up to \$100 of dividend income. Thus, if you are married filing a joint return, you and your spouse may be able to subtract up to \$200 of dividend income. However, neither of you can use any part of the \$100 exclusion not used by the other when stock is owned separately.

For example, in our filled-in form on page 5, John Brown had \$200 in dividends and Mary Brown had \$20 in dividends on stock they owned separately. Only \$120 may be excluded. If this stock was owned jointly, then John and Mary could exclude \$200 (\$100 each).

Taxable dividends from the following corporations do not qualify for the dividends exclusion:

- Foreign corporations, including dividends from controlled foreign corporations.
- Exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
- Regulated investment companies (including Money Market Funds), unless the companies have told you how much of the dividends qualify for the exclusion.
- Real estate investment trusts (REITs).
- Electing small business corporations to the extent the amounts are distributions out of current earnings and profits. For this purpose, current earnings and profits are limited to taxable income for the year.

Note: Earnings from savings and loan associations, building and loan associations, or credit unions are often called dividends, but they are really interest and should be shown on line 8.

9 Lines 10a and 10b
Unemployment Compensation

Unemployment compensation (insurance) you received may be taxable under certain conditions.

You should get a statement, on Form 1099-UC, showing the total unemployment compensation paid to you during the year. For payments in 1980, you should receive this statement by January 31, 1981. Enter on line 10a the amount from Form 1099-UC.

Supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund are wages and are not considered unemployment compensation for purposes of this computation. Report these benefits on Form 1040A, line 7.

To see if any of the unemployment compensation you received is taxable, please complete the worksheet below.

Unemployment Compensation Worksheet

Check only one box:

- A. Single—enter \$20,000 on line 6 below.
- B. Married filing a joint return—enter \$25,000 on line 6 below.
- C. Married not filing a joint return and lived with your spouse at any time during the year—enter -0- on line 6 below.
- D. Married not filing a joint return and DID NOT live with your spouse at any time during the year—enter \$20,000 on line 6 below.

| | |
|--|--|
| 1. Enter total unemployment compensation from Form(s) 1099-UC here. Enter this amount on Form 1040A, line 10a. | |
| 2. If you received an overpayment of unemployment compensation in 1980 and repaid it in 1980, enter the repayment here. Also, write "repayment" and the amount you repaid in the margin to the left of line 10a, Form 1040A. | |
| 3. Subtract line 2 from line 1. Enter the result here. | |
| 4. Enter the total of the amounts shown on Form 1040A, lines 7, 8, and 9c. | |
| 5. Add lines 3 and 4. Enter result here. | |
| 6. Enter: \$20,000 if you checked Box A or D above. \$25,000 if you checked Box B above. -0- if you checked Box C above. | |
| 7. Subtract line 6 from line 5. If zero or less, stop here and enter -0- on Form 1040A, line 10b. | |
| 8. Enter one-half (50%) of the amount on line 7. | |
| 9. Enter the smaller of line 3 or line 8. This is the taxable portion of your unemployment compensation. Enter this amount on Form 1040A, line 10b. | |

For example, in our filled-in form, the Browns' taxable unemployment compensation was figured as shown on page 11:

Unemployment Compensation Worksheet

Check only one box:

SAMPLE

- A. Single—enter \$20,000 on line 6 below.
- B. Married filing a joint return—enter \$25,000 on line 6 below.
- C. Married not filing a joint return and lived with your spouse at any time during the year—enter -0- on line 6 below.
- D. Married not filing a joint return and DID NOT live with your spouse at any time during the year—enter \$20,000 on line 6 below.

| | |
|--|-----------|
| 1. Enter total unemployment compensation from Form(s) 1099-UC here. Enter this amount on Form 1040A, line 10a. | 4,000.00 |
| 2. If you received an overpayment of unemployment compensation in 1980 and repaid it in 1980, enter the repayment here. Also, write "repayment" and the amount you repaid in the margin to the left of line 10a, Form 1040A. | 300.00 |
| 3. Subtract line 2 from line 1. Enter the result here. | 3,700.00 |
| 4. Enter the total of the amounts shown on Form 1040A, lines 7, 8, and 9c. | 9,180.00 |
| 5. Add lines 3 and 4. Enter result here. | 12,880.00 |
| 6. Enter: \$20,000 if you checked Box A or D above. \$25,000 if you checked Box B above. -0- if you checked Box C above. | 25,000.00 |
| 7. Subtract line 6 from line 5. If zero or less, stop here and enter -0- on Form 1040A, line 10b. | |
| 8. Enter one-half (50%) of the amount on line 7. | |
| 9. Enter the smaller of line 3 or line 8. This is the taxable portion of your unemployment compensation. Enter this amount on Form 1040A, line 10b. | |

10 Line 11
Adjusted Gross Income

Add the amounts on lines 7, 8, 9c, and 10b. If line 11 is less than \$10,000, you may be eligible for the Earned Income Credit. Please see Earned Income Credit instructions on page 12.

If line 11 is \$20,000 or less (\$40,000 or less if married filing a joint return), please continue.

If line 11 is more than \$20,000 (more than \$40,000 if married filing a joint return) you CANNOT use Form 1040A. You MUST file Form 1040.

11 Line 12a
Credit for Contributions to Candidates for Public Office

Add up the amounts you gave to help pay campaign expenses of candidates for public office, and to newsletter funds and political committees of candidates and elected public officials. If you are filing a separate return, enter HALF the amount you gave, but NOT MORE THAN \$50. If you are married filing a joint return, enter HALF the amount you gave, but NOT MORE THAN \$100.

Note: This credit cannot be larger than the amount of the tax shown on line 14a.

Do not take this credit for the \$1 or \$2 amount you checked to go to the Presidential Election Campaign Fund.

12 If You Qualify, IRS Will Figure Your Tax and Your Earned Income Credit

If you want us to, we will figure your tax for you. If you paid too much, we will send you a refund. If you did not pay enough, we will bill you for the balance. We will not charge you interest or penalties if the bill for tax due is paid within 30 days of the notice date, or by the due date for your return, whichever is later. We can do this if:

- You fill in the parts of your return through line 12a that apply to you. The instructions which start on page 6 explain how to fill in your return.
- You use the space between lines 7 and 8 to show your adjusted gross income and your spouse's adjusted gross income separately, if you file a joint return.
- You attach all your W-2 forms to your Form 1040A.
- You (and your spouse if filing a joint return) sign and date your return and mail it by April 15, 1981.

If you do not want IRS to figure your tax, complete the rest of your return as follows:

13 Line 12b
Total Federal Income Tax Withheld

Enter the amount of Federal income tax withheld as shown on your W-2 form. If you have more than one W-2 form, add the amounts of Federal income tax withheld. If you are filing a joint return, add the amounts of Federal income tax withheld for you and your spouse.

Excess FICA and RRTA Tax Withheld

If you checked Filing Status Box 2 and had two or more employers in 1980 who together paid you more than \$25,900 in wages, too much social security (FICA) tax or railroad retirement tax (RRTA) may have been withheld from your wages. If so, you can add the excess amount to your income tax withheld. If you are filing a joint return, you must figure this separately for you and your spouse.

- Step 1. Add all FICA and/or RRTA tax withheld by employers from your wages for 1980 (but not more than \$1,587.67 for each employer). * Enter the total here \$ _____
- Step 2. Subtract 1,587.67
- Step 3. Add this amount to the Federal income tax withheld and enter it on Form 1040A, line 12b. † If you included any excess FICA or RRTA tax on line 12b, write "excess FICA" and show the amount to the left of the line 12b entry space \$ _____

* Note: If any one employer withheld more than \$1,587.67, you should ask the employer to refund the excess to you. You cannot claim it on your return.

† If you are a railroad employee and if you are adding the excess to your income tax withholding, attach a statement from your employer showing the amount of employee RRTA compensation and the amount of RRTA tax withheld.

14 Line 12c
Earned Income Credit

What Does the Earned Income Credit Do?

The earned income credit helps many taxpayers who have incomes under \$10,000. If you can take the earned income credit, you can subtract it from tax you owe or get a refund even if you had no tax withheld from your pay. The credit can go as high as \$500.

What is Earned Income?

In most cases, you had earned income if you worked last year. Earned income includes:

- wages, salaries, tips, and
- anything else of value (money, goods, or services) you get from your employer for services you performed regardless of whether it is taxable.

Note: The following are examples of amounts received from your employer that must be included in line 1 of the worksheet, but not on Form 1040A, line 7.

- a. Housing allowance (or rental value of a parsonage for members of the clergy).
- b. Meals and lodging.

Earned income does not include items such as interest, dividends, social security payments, welfare benefits, veterans' benefits, workmen's compensation, or unemployment compensation (insurance).

Who Can't Take the Earned Income Credit?

You can't take the earned income credit if:

1. You are **Single** (Filing Status Box 1); **OR**
2. You are **married filing a separate return** (Filing Status Box 3); **OR**
3. Your income is **\$10,000** or more.

Note: If you got any advance earned income credit payments, you must file a tax return. Report these payments on line 14b of Form 1040A. If you expect to answer YES to all the questions on the right for 1981 and want to get advance payments of the credit, file Form W-5 with your employer.

If you are not required to file a return but can claim the earned income credit, file Form 1040A to get a refund of your credit.

All you need to do is:

1. Fill in Form 1040A through line 11. Do not check the Presidential Election Campaign Fund box(es).
2. Use the Earned Income Credit Worksheet on this page to figure your credit.
3. Fill in Form 1040A, lines 12a through 13 and 16.
4. Sign and date the return.
5. Be sure to attach the first copy or Copy B of Form(s) W-2.

If you want IRS to figure your earned income credit for you, skip instructions 2. and 3. above, but please provide all the other information requested.

If you want IRS to figure your tax, including the Earned Income Credit, see page 11 of the instructions and do not fill in the Earned Income Credit Worksheet at the right.

To see if you can take the Earned Income Credit, fill in Form 1040A through line 11, and answer the following:

- | | Yes | No |
|--|--------------------------|--------------------------|
| 1. Is the amount you listed on Form 1040A, line 11, less than \$10,000? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Did you receive any wages, salaries, tips, or other earned income (see "What is Earned Income?" on this page)? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Did you have a child (see note 1 below) who lived with you in the same principal residence in the United States during all of 1980? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. If you checked Filing Status Box 2 on Form 1040A, did you claim your child as a dependent on Form 1040A, line 5c? OR If you checked Filing Status Box 4 on Form 1040A, and your child was married for 1980, did you claim that child as a dependent on Form 1040A, line 5c? OR | <input type="checkbox"/> | <input type="checkbox"/> |
| If you checked Filing Status Box 4 on Form 1040A, and your child was unmarried for 1980, did you enter that child's name on Form 1040A, line 4 (or 5c if you claimed that child as a dependent)? | <input type="checkbox"/> | <input type="checkbox"/> |

Note 1: For this purpose, the word child means:

- Your son or daughter.
- Your stepchild, adopted child, or a child placed with you by an authorized placement agency for legal adoption (even if the child became your stepchild or adopted child, or was placed with you during the year).
- Any other child whom you cared for as your own child for the whole year, unless the child's natural or adoptive parents provided more than half of the support for that year.

If you answered **NO** to any question, you can't take the earned income credit. Do not fill in the worksheet. Instead, put "No" on line 12c.

If you answered **YES** to all the questions, you may be able to take the credit. Use the Earned Income Credit Worksheet below to figure the amount of any credit.

Earned Income Credit Worksheet
(Keep for your tax records)

| | |
|---|----|
| 1. Amount from Form 1040A, line 7. (See Note under "What is Earned Income?") | \$ |
| 2. Amount from Form 1040A, line 11. | |
| 3. If line 2 above is not over \$6,000, use the amount on line 1 to find the credit in the table on page 27. Enter the credit here and on Form 1040A, line 12c. | |
| 4. If line 2 is over \$6,000: | |
| a. First, find the amount from line 1 above in the table on page 27, and enter the credit for that amount here. | \$ |
| b. Second, find the amount from line 2 in the table, and enter the credit for that amount here. | \$ |
| c. Enter the amount from 4a or 4b, whichever is smaller, here and on Form 1040A, line 12c. | \$ |

For example, in our filled-in form, the Browns' earned income credit was figured as follows:

| Earned Income Credit Worksheet | |
|---|------------|
| 1. Amount from Form 1040A, line 7. (See Note under "What is Earned Income?") | \$9,000.00 |
| 2. Amount from Form 1040A, line 11. | \$9,180.00 |
| 3. If line 2 above is not over \$6,000, use the amount on line 1 to find the credit in the table on page 27. Enter the credit here and on Form 1040A, line 12c. | SAMPLE |
| 4. If line 2 is over \$6,000: | |
| a. First, find the amount from line 1 above in the table on page 27, and enter the credit for that amount here. | \$128.00 |
| b. Second, find the amount from line 2 in the table, and enter the credit for that amount here. | \$103.00 |
| c. Enter the amount from 4a or 4b, whichever is smaller, here and on Form 1040A, line 12c. | \$103.00 |

15 Line 14a
Income Tax

To find your tax, use the appropriate Tax Table.

If you checked Form 1040A:

- Filing Status Box 1, use Tax Table A (Single) on pages 15-16.
- Filing Status Box 2, use Tax Table B (Married Filing Joint Return) on pages 17-21.
- Filing Status Box 3, use Tax Table C (Married Filing Separate Return) on pages 22-23.
- Filing Status Box 4, use Tax Table D (Head of Household) on pages 24-26.

Instructions for using the Tax Tables are at the beginning of each Table. After you have found the correct tax, enter that amount on line 14a.

The tax shown in the tax tables has been figured so that it already includes your zero bracket amount and your deduction for exemptions.

Note: If your income or exemptions are not covered in the tax table for your filing status, you must file Form 1040 and Schedule TC (Form 1040).

16 Line 14b
Advance Earned Income Credit (EIC) Payments

Enter the total of the Advance Earned Income Credit (EIC) Payments as shown on your W-2 form(s).

17 Line 16
Your Refund

If line 13 is larger than line 15, subtract line 15 from line 13 and show the difference on line 16. This is the amount that will be refunded to you.

If line 16 is less than \$1, we will not send you a refund unless you ask for it when you file your return.

If the refund IRS owes you is large, you should see your payroll office about reducing the amount of tax

that is withheld from your wages. See Income Tax Withholding for 1981 on page 14.

Note: If you move after filing your return and you are expecting a refund, you should notify the post office that services your old address. Also, notify the Internal Revenue Service Center where you filed your return of your address change. This will help in forwarding your check to your new address as soon as possible. Please be sure to include your social security number in any correspondence with the IRS.

18 Line 17
Balance Due IRS

If line 15 is larger than line 13, subtract line 13 from line 15 and show the difference on line 17. This is the balance you still owe. If line 17 is less than \$1, you do not have to pay.

You may pay by check or money order made payable to "Internal Revenue Service." Write your social security number, tax form number, and tax year on your check or money order and attach it to your return.

If your payment due IRS is large, you should see your payroll office about increasing the amount of tax withheld from your wages. See Income Tax Withholding for 1981 on page 14.

19 Completing
Your Return

Sign and Date Your Return

Form 1040A is not considered a return unless you sign it. Your spouse must also sign if it is a joint return. Be sure to attach the first copy or Copy B of Forms W-2 to your return.

Did You Have Someone Else Prepare Your Return?

If you fill in your own return, the Paid Preparer's space under your signature should remain blank. If someone prepares your return and does not charge you, that person should not sign your return.

Generally, anyone who is paid to prepare your tax return must sign it and fill in the other blanks in the Paid Preparer's Use Only area of your return.

If the preparer is self-employed (that is, is not employed by any person or business entity to prepare the return), he or she should check the "self-employed" box in the preparer's section of Form 1040A.

A partner who prepares your income tax return as a member of a partnership should not check the "self-employed" box. However, partners are still considered self-employed for self-employment tax purposes.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

The preparer required to sign your return MUST complete the required preparer information and:

- Sign it, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)
- Give you a copy of your return in addition to the copy to be filed with IRS.

Tax return preparers should be familiar with their responsibilities. Publication 1045, Information and Order Blanks for Preparers of Federal Income Tax Returns, lists some of the preparer's other responsibilities and penalties for which he or she may be liable. The publication also contains the regulation citations that govern their work.

General Information

Death of Taxpayer

Did the taxpayer die before filing a return for 1980? If so, the taxpayer's spouse or personal representative may have to file and sign a return for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

If your spouse died in 1980 and you did not remarry in 1980, you can file a joint return. You can also file a return for 1980. A joint return should show your spouse's 1980 income before death and your income for all of 1980. Write "deceased" after the deceased taxpayer's name and show the date of death in the name and address space of Form 1040A.

Please write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If a refund is due, Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, must be filed with the return unless the person claiming the refund is a surviving spouse filing a joint return with the decedent.

For more details, get Publication 559, Tax Information for Survivors, Executors, and Administrators.

Recordkeeping

Keep records of income and credits appearing on your tax return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property.

For more details, get Publication 552, Recordkeeping Requirements and a List of Tax Publications.

Penalties and Interest

Late Filing of Return

The law provides a penalty of 5% of the tax due for each month, or part of a month, the return is late (maximum 25%) unless you can show reasonable cause for the delay. If you file a return late, attach a letter clearly explaining why you are filing late.

Late Payment of Tax

The penalty for not paying tax when due is 1/2 of 1% of the unpaid amount for each month, or part of a month, it remains unpaid. The maximum penalty is 25% of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any additional tax shown on a bill that is not paid within 10 days from the date of the bill. This penalty is in addition to the interest charge that applies on late payments.

Interest

Interest will be charged on taxes not paid by their due date.

Income Tax Withholding for 1981

If the amount due IRS on line 17 or the refund IRS owes you on line 16 is large, you should see your payroll office. Ask about filing out a new Form W-4; to change the amount of tax to be withheld from your wages. For example, working married couples and single persons with two or more jobs often need to have more tax withheld to avoid owing a large payment when the return is filed. You may also owe more tax because you have other income on which there is no withholding.

If the amount you owe IRS is large, you may have to file a Declaration of Estimated Tax for 1981. (See Declaration of Estimated Tax, below.)

Or, if you got a large refund, get a copy of Form W-4 from your employer and read the instructions. If you are entitled to additional allowances, file a new W-4 with your employer.

If you go back to work after a period of unemployment, you may reduce the amount of income tax withheld if your employer agrees to use the part year method of withholding. There are also other methods which could reduce your withholding. For more details, see your employer or get Publication 505, Tax Withholding and Estimated Tax.

If you expect your income in 1981 to be less than \$10,000, you may be eligible for advance payment of your earned income credit during 1981. See your payroll office for further information on filing Form W-5, Earned Income Credit Advance Payment Certificate.

Declaration of Estimated Tax

In general, you do not have to file a declaration if you expect that your 1981 tax return will show a tax refund, OR a tax balance due IRS of less than \$100. However, if you file a declaration for 1981, you must use Form 1040 to claim the payments you made. Please see Form 1040-ES for more details.

Penalty for Not Paying Enough Tax During the Year

If line 17 is \$100 or more and more than 20 percent of line 15, file Form 1040 and attach Form 2210, Underpayment of Estimated Tax by Individuals. You may owe a penalty unless you meet one or more of the exceptions explained on Form 2210.

Amended Return

If you file your income tax return and later become aware of other income, deductions, or credits you should have reported, file Form 1040X, Amended U.S. Individual Income Tax Return, to change the Form 1040 or 1040A you already filed.

If your return is changed for any reason, it may affect your State income tax liability. This would include changes made as a result of an examination of your return by the IRS. Contact your State tax agency for more information.

1980 Tax Table A

Single (Filing Status Box 1)

(For single persons with income of \$20,000 or less on Form 1040A, line 11, who claim 3 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 11. Read across to the column headed by the total number of exemptions claimed on

Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 14a.

The \$2,300 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

Caution: If you can be claimed as a dependent on your parent's return AND you have unearned income (interest, dividends, etc.) of \$1,000 or more AND your earned income is less than \$2,300, you must use Form 1040.

| If Form 1040A, line 11, is— | | | And the total number of exemptions claimed on line 6 is— | | | If Form 1040A, line 11, is— | | | And the total number of exemptions claimed on line 6 is— | | | | | | |
|---|--------------|--------------|--|----|---|-----------------------------|--------------|--------------|--|--------------|--------------|--------|-------|-------|-----|
| Over | But not over | Your tax is— | 1 | 2 | 3 | Over | But not over | Your tax is— | Over | But not over | Your tax is— | | | | |
| If \$3,300 or less your tax is 0 | | | | | | | | | | | | | | | |
| 3,300 | 3,350 | 4 | 0 | 0 | 0 | 5,900 | 5,950 | 409 | 238 | 88 | 8,500 | 8,550 | 887 | 697 | 517 |
| 3,350 | 3,400 | 11 | 0 | 0 | 0 | 5,950 | 6,000 | 418 | 246 | 95 | 8,550 | 8,600 | 896 | 706 | 526 |
| 3,400 | 3,450 | 18 | 0 | 0 | 0 | 6,000 | 6,050 | 427 | 254 | 102 | 8,600 | 8,650 | 906 | 716 | 535 |
| 3,450 | 3,500 | 25 | 0 | 0 | 0 | 6,050 | 6,100 | 438 | 262 | 109 | 8,650 | 8,700 | 915 | 725 | 544 |
| 3,500 | 3,550 | 32 | 0 | 0 | 0 | 6,100 | 6,150 | 445 | 270 | 116 | 8,700 | 8,750 | 925 | 735 | 553 |
| 3,550 | 3,600 | 39 | 0 | 0 | 0 | 6,150 | 6,200 | 454 | 278 | 123 | 8,750 | 8,800 | 934 | 744 | 562 |
| 3,600 | 3,650 | 46 | 0 | 0 | 0 | 6,200 | 6,250 | 463 | 286 | 130 | 8,800 | 8,850 | 944 | 754 | 571 |
| 3,650 | 3,700 | 53 | 0 | 0 | 0 | 6,250 | 6,300 | 472 | 294 | 137 | 8,850 | 8,900 | 953 | 763 | 580 |
| 3,700 | 3,750 | 60 | 0 | 0 | 0 | 6,300 | 6,350 | 481 | 302 | 144 | 8,900 | 8,950 | 963 | 773 | 589 |
| 3,750 | 3,800 | 67 | 0 | 0 | 0 | 6,350 | 6,400 | 490 | 310 | 151 | 8,950 | 9,000 | 972 | 782 | 598 |
| 3,800 | 3,850 | 74 | 0 | 0 | 0 | 6,400 | 6,450 | 499 | 319 | 158 | 9,000 | 9,050 | 982 | 792 | 607 |
| 3,850 | 3,900 | 81 | 0 | 0 | 0 | 6,450 | 6,500 | 508 | 328 | 166 | 9,050 | 9,100 | 991 | 801 | 616 |
| 3,900 | 3,950 | 88 | 0 | 0 | 0 | 6,500 | 6,550 | 517 | 337 | 174 | 9,100 | 9,150 | 1,001 | 811 | 625 |
| 3,950 | 4,000 | 95 | 0 | 0 | 0 | 6,550 | 6,600 | 526 | 346 | 182 | 9,150 | 9,200 | 1,010 | 820 | 634 |
| 4,000 | 4,050 | 102 | 0 | 0 | 0 | 6,600 | 6,650 | 535 | 355 | 190 | 9,200 | 9,250 | 1,020 | 830 | 643 |
| 4,050 | 4,100 | 109 | 0 | 0 | 0 | 6,650 | 6,700 | 544 | 364 | 198 | 9,250 | 9,300 | 1,029 | 839 | 652 |
| 4,100 | 4,150 | 116 | 0 | 0 | 0 | 6,700 | 6,750 | 553 | 373 | 206 | 9,300 | 9,350 | 1,039 | 849 | 661 |
| 4,150 | 4,200 | 123 | 0 | 0 | 0 | 6,750 | 6,800 | 562 | 382 | 214 | 9,350 | 9,400 | 1,048 | 858 | 670 |
| 4,200 | 4,250 | 130 | 0 | 0 | 0 | 6,800 | 6,850 | 571 | 391 | 222 | 9,400 | 9,450 | 1,058 | 868 | 679 |
| 4,250 | 4,300 | 137 | 0 | 0 | 0 | 6,850 | 6,900 | 580 | 400 | 230 | 9,450 | 9,500 | 1,067 | 877 | 688 |
| 4,300 | 4,350 | 144 | 4 | 0 | 0 | 6,900 | 6,950 | 589 | 409 | 238 | 9,500 | 9,550 | 1,077 | 887 | 697 |
| 4,350 | 4,400 | 151 | 11 | 0 | 0 | 6,950 | 7,000 | 598 | 418 | 246 | 9,550 | 9,600 | 1,088 | 896 | 706 |
| 4,400 | 4,450 | 158 | 18 | 0 | 0 | 7,000 | 7,050 | 607 | 427 | 254 | 9,600 | 9,650 | 1,098 | 906 | 716 |
| 4,450 | 4,500 | 166 | 25 | 0 | 0 | 7,050 | 7,100 | 616 | 436 | 262 | 9,650 | 9,700 | 1,109 | 915 | 725 |
| 4,500 | 4,550 | 174 | 32 | 0 | 0 | 7,100 | 7,150 | 625 | 445 | 270 | 9,700 | 9,750 | 1,119 | 925 | 735 |
| 4,550 | 4,600 | 182 | 39 | 0 | 0 | 7,150 | 7,200 | 634 | 454 | 278 | 9,750 | 9,800 | 1,130 | 934 | 744 |
| 4,600 | 4,650 | 190 | 46 | 0 | 0 | 7,200 | 7,250 | 643 | 463 | 286 | 9,800 | 9,850 | 1,140 | 944 | 754 |
| 4,650 | 4,700 | 198 | 53 | 0 | 0 | 7,250 | 7,300 | 652 | 472 | 294 | 9,850 | 9,900 | 1,151 | 953 | 763 |
| 4,700 | 4,750 | 206 | 60 | 0 | 0 | 7,300 | 7,350 | 661 | 481 | 302 | 9,900 | 9,950 | 1,161 | 963 | 773 |
| 4,750 | 4,800 | 214 | 67 | 0 | 0 | 7,350 | 7,400 | 670 | 490 | 310 | 9,950 | 10,000 | 1,172 | 972 | 782 |
| 4,800 | 4,850 | 222 | 74 | 0 | 0 | 7,400 | 7,450 | 679 | 499 | 319 | 10,000 | 10,050 | 1,182 | 982 | 792 |
| 4,850 | 4,900 | 230 | 81 | 0 | 0 | 7,450 | 7,500 | 688 | 508 | 328 | 10,050 | 10,100 | 1,193 | 991 | 801 |
| 4,900 | 4,950 | 238 | 88 | 0 | 0 | 7,500 | 7,550 | 697 | 517 | 337 | 10,100 | 10,150 | 1,203 | 1,001 | 811 |
| 4,950 | 5,000 | 246 | 95 | 0 | 0 | 7,550 | 7,600 | 706 | 526 | 346 | 10,150 | 10,200 | 1,214 | 1,010 | 820 |
| 5,000 | 5,050 | 254 | 102 | 0 | 0 | 7,600 | 7,650 | 715 | 535 | 355 | 10,200 | 10,250 | 1,224 | 1,020 | 830 |
| 5,050 | 5,100 | 262 | 109 | 0 | 0 | 7,650 | 7,700 | 725 | 544 | 364 | 10,250 | 10,300 | 1,235 | 1,029 | 839 |
| 5,100 | 5,150 | 270 | 116 | 0 | 0 | 7,700 | 7,750 | 735 | 553 | 373 | 10,300 | 10,350 | 1,245 | 1,039 | 849 |
| 5,150 | 5,200 | 278 | 123 | 0 | 0 | 7,750 | 7,800 | 744 | 562 | 382 | 10,350 | 10,400 | 1,256 | 1,048 | 858 |
| 5,200 | 5,250 | 286 | 130 | 0 | 0 | 7,800 | 7,850 | 754 | 571 | 391 | 10,400 | 10,450 | 1,266 | 1,058 | 868 |
| 5,250 | 5,300 | 294 | 137 | 0 | 0 | 7,850 | 7,900 | 763 | 580 | 400 | 10,450 | 10,500 | 1,277 | 1,067 | 877 |
| 5,300 | 5,350 | 302 | 144 | 4 | 0 | 7,900 | 7,950 | 773 | 589 | 409 | 10,500 | 10,550 | 1,287 | 1,077 | 887 |
| 5,350 | 5,400 | 310 | 151 | 11 | 0 | 7,950 | 8,000 | 782 | 598 | 418 | 10,550 | 10,600 | 1,298 | 1,088 | 896 |
| 5,400 | 5,450 | 319 | 158 | 18 | 0 | 8,000 | 8,050 | 792 | 607 | 427 | 10,600 | 10,650 | 1,308 | 1,098 | 906 |
| 5,450 | 5,500 | 328 | 166 | 25 | 0 | 8,050 | 8,100 | 801 | 616 | 436 | 10,650 | 10,700 | 1,319 | 1,109 | 915 |
| 5,500 | 5,550 | 337 | 174 | 32 | 0 | 8,100 | 8,150 | 811 | 625 | 445 | 10,700 | 10,750 | 1,329 | 1,119 | 925 |
| 5,550 | 5,600 | 346 | 182 | 39 | 0 | 8,150 | 8,200 | 820 | 634 | 454 | 10,750 | 10,800 | 1,340 | 1,130 | 934 |
| 5,600 | 5,650 | 355 | 190 | 46 | 0 | 8,200 | 8,250 | 830 | 643 | 463 | 10,800 | 10,850 | 1,350 | 1,140 | 944 |
| 5,650 | 5,700 | 364 | 198 | 53 | 0 | 8,250 | 8,300 | 839 | 652 | 472 | 10,850 | 10,900 | 1,361 | 1,151 | 953 |
| 5,700 | 5,750 | 373 | 206 | 60 | 0 | 8,300 | 8,350 | 849 | 661 | 481 | 10,900 | 10,950 | 1,371 | 1,161 | 963 |
| 5,750 | 5,800 | 382 | 214 | 67 | 0 | 8,350 | 8,400 | 858 | 670 | 490 | 10,950 | 11,000 | 1,382 | 1,172 | 972 |
| 5,800 | 5,850 | 391 | 222 | 74 | 0 | 8,400 | 8,450 | 868 | 679 | 499 | 11,000 | 11,050 | 1,392 | 1,182 | 982 |
| 5,850 | 5,900 | 400 | 230 | 81 | 0 | 8,450 | 8,500 | 877 | 688 | 508 | 11,050 | 11,100 | 1,403 | 1,193 | 991 |

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1980 Tax Table B/Married Filing Joint Return (Filing Status Box 2)—Continued

| If From Table A, line 11 | And the total number of exemptions claimed on line 6 is— | | | | | | | | | If From Table A, line 11 | And the total number of exemptions claimed on line 6 is— | | | | | | | | | | | | | | |
|--------------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---|
| | 2 | | | 3 | | | 4 | | | | 5 | | | 6 | | | 7 | | | 8 | | | 9 | | |
| | Over | But not over | But not over | But not over | But not over | But not over | But not over | But not over | But not over | | But not over | But not over | But not over | But not over | But not over | But not over | But not over | But not over | But not over | But not over | But not over | But not over | But not over | But not over | |
| 11,200 | 11,250 | 11,300 | 11,350 | 11,400 | 11,450 | 11,500 | 11,550 | 11,600 | 11,650 | 11,700 | 11,750 | 11,800 | 11,850 | 11,900 | 11,950 | 12,000 | 12,050 | 12,100 | 12,150 | 12,200 | 12,250 | 12,300 | 12,350 | 12,400 | |
| 823 | 743 | 570 | 418 | 285 | 118 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11,250 | 11,300 | 11,350 | 11,400 | 11,450 | 11,500 | 11,550 | 11,600 | 11,650 | 11,700 | 11,750 | 11,800 | 11,850 | 11,900 | 11,950 | 12,000 | 12,050 | 12,100 | 12,150 | 12,200 | 12,250 | 12,300 | 12,350 | 12,400 | 12,450 | |
| 832 | 752 | 578 | 418 | 285 | 123 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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1980 Tax Table B/Married Filing Joint Return (Filing Status Box 2)—Continued

| If From Table A, line 11 | And the total number of exemptions claimed on line 6 is— | | | | | | | | | If From Table A, line 11 | And the total number of exemptions claimed on line 6 is— | | | | | | | | | | | | | | |
|--------------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2 | | | 3 | | | 4 | | | | 5 | | | 6 | | | 7 | | | 8 | | | 9 | | |
| | Over | But not over | But not over | But not over | But not over | But not over | But not over | But not over | But not over | | But not over | But not over | But not over | But not over | But not over | But not over | But not over | But not over | But not over | But not over | But not over | But not over | But not over | But not over | But not over |
| 18,400 | 18,450 | 18,500 | 18,550 | 18,600 | 18,650 | 18,700 | 18,750 | 18,800 | 18,850 | 18,900 | 18,950 | 19,000 | 19,050 | 19,100 | 19,150 | 19,200 | 19,250 | 19,300 | 19,350 | 19,400 | 19,450 | 19,500 | 19,550 | 19,600 | |
| 2,367 | 2,144 | 1,534 | 1,224 | 1,114 | 1,319 | 1,381 | 1,381 | 1,381 | 1,381 | 1,381 | 1,381 | 1,381 | 1,381 | 1,381 | 1,381 | 1,381 | 1,381 | 1,381 | 1,381 | 1,381 | 1,381 | 1,381 | 1,381 | 1,381 | 1,381 |

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1980 Tax Table B/Married Filing Joint Return (Filing Status Box 2) - Continued

| If Form 1040, line 11, But not over | And the total number of exemptions claimed on line 6 is— | | | | | | | | | If Form 1040, line 11, But not over | And the total number of exemptions claimed on line 6 is— | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|-------|-------|-------|-------|-------|-------|-------|-------|--|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-----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| | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | Over | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | Over | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28,600 | 4,232 | 3,982 | 3,732 | 3,482 | 3,232 | 2,982 | 2,732 | 2,482 | 2,232 | 28,200 | 5,345 | 5,028 | 4,705 | 4,400 | 4,120 | 3,840 | 3,560 | 3,280 | 3,000 | 2,720 | 28,200 | 5,361 | 5,041 | 4,721 | 4,414 | 4,134 | 3,854 | 3,574 | 3,294 | 3,014 | 2,734 | 28,200 | 5,377 | 5,057 | 4,737 | 4,430 | 4,150 | 3,870 | 3,590 | 3,310 | 3,030 | 28,200 | 5,393 | 5,073 | 4,753 | 4,446 | 4,166 | 3,886 | 3,606 | 3,326 | 3,046 | 28,200 | 5,409 | 5,089 | 4,769 | 4,462 | 4,182 | 3,902 | 3,622 | 3,342 | 3,062 | 28,200 | 5,425 | 5,105 | 4,785 | 4,478 | 4,198 | 3,918 | 3,638 | 3,358 | 3,078 | 28,200 | 5,441 | 5,121 | 4,801 | 4,494 | 4,214 | 3,934 | 3,654 | 3,374 | 3,094 | 28,200 | 5,457 | 5,137 | 4,817 | 4,510 | 4,230 | 3,950 | 3,670 | 3,390 | 3,110 | 28,200 | 5,473 | 5,153 | 4,833 | 4,526 | 4,246 | 3,966 | 3,686 | 3,406 | 3,126 | 28,200 | 5,489 | 5,169 | 4,849 | 4,542 | 4,262 | 3,982 | 3,702 | 3,422 | 3,142 | 28,200 | 5,505 | 5,185 | 4,865 | 4,558 | 4,278 | 4,000 | 3,718 | 3,438 | 3,158 | 28,200 | 5,521 | 5,201 | 4,881 | 4,574 | 4,294 | 4,016 | 3,734 | 3,454 | 3,174 | 28,200 | 5,537 | 5,217 | 4,897 | 4,590 | 4,310 | 4,032 | 3,750 | 3,470 | 3,190 | 28,200 | 5,553 | 5,233 | 4,913 | 4,606 | 4,326 | 4,048 | 3,766 | 3,486 | 3,206 | 28,200 | 5,569 | 5,249 | 4,929 | 4,622 | 4,342 | 4,064 | 3,782 | 3,502 | 3,222 | 28,200 | 5,585 | 5,265 | 4,945 | 4,638 | 4,358 | 4,080 | 3,798 | 3,518 | 3,238 | 28,200 | 5,601 | 5,281 | 4,961 | 4,654 | 4,374 | 4,096 | 3,814 | 3,534 | 3,254 | 28,200 | 5,617 | 5,297 | 4,977 | 4,670 | 4,390 | 4,112 | 3,830 | 3,550 | 3,270 | 28,200 | 5,633 | 5,313 | 4,993 | 4,686 | 4,406 | 4,128 | 3,846 | 3,566 | 3,286 | 28,200 | 5,649 | 5,329 | 5,009 | 4,702 | 4,422 | 4,144 | 3,862 | 3,582 | 3,302 | 28,200 | 5,665 | 5,345 | 5,025 | 4,718 | 4,438 | 4,160 | 3,878 | 3,598 | 3,318 | 28,200 | 5,681 | 5,361 | 5,041 | 4,734 | 4,454 | 4,176 | 3,894 | 3,614 | 3,334 | 28,200 | 5,697 | 5,377 | 5,057 | 4,750 | 4,470 | 4,192 | 3,910 | 3,630 | 3,350 | 28,200 | 5,713 | 5,393 | 5,073 | 4,766 | 4,486 | 4,208 | 3,926 | 3,646 | 3,366 | 28,200 | 5,729 | 5,409 | 5,089 | 4,782 | 4,502 | 4,224 | 3,942 | 3,662 | 3,382 | 28,200 | 5,745 | 5,425 | 5,105 | 4,798 | 4,518 | 4,240 | 3,958 | 3,678 | 3,398 | 28,200 | 5,761 | 5,441 | 5,121 | 4,814 | 4,534 | 4,256 | 3,974 | 3,694 | 3,414 | 28,200 | 5,777 | 5,457 | 5,137 | 4,830 | 4,550 | 4,272 | 3,990 | 3,710 | 3,430 | 28,200 | 5,793 | 5,473 | 5,153 | 4,846 | 4,566 | 4,288 | 4,006 | 3,726 | 3,446 | 28,200 | 5,809 | 5,489 | 5,169 | 4,862 | 4,582 | 4,304 | 4,022 | 3,742 | 3,462 | 28,200 | 5,825 | 5,505 | 5,185 | 4,878 | 4,598 | 4,320 | 4,038 | 3,758 | 3,478 | 28,200 | 5,841 | 5,521 | 5,201 | 4,894 | 4,614 | 4,336 | 4,054 | 3,774 | 3,494 | 28,200 | 5,857 | 5,537 | 5,217 | 4,910 | 4,630 | 4,352 | 4,070 | 3,810 | 3,510 | 28,200 | 5,873 | 5,553 | 5,233 | 4,926 | 4,646 | 4,368 | 4,086 | 3,826 | 3,526 | 28,200 | 5,889 | 5,569 | 5,249 | 4,942 | 4,662 | 4,384 | 4,102 | 3,842 | 3,542 | 28,200 | 5,905 | 5,585 | 5,265 | 4,958 | 4,678 | 4,400 | 4,118 | 3,858 | 3,558 | 28,200 | 5,921 | 5,601 | 5,281 | 4,974 | 4,694 | 4,416 | 4,134 | 3,874 | 3,574 | 28,200 | 5,937 | 5,617 | 5,297 | 4,990 | 4,710 | 4,432 | 4,150 | 3,890 | 3,590 | 28,200 | 5,953 | 5,633 | 5,313 | 5,006 | 4,726 | 4,448 | 4,166 | 3,906 | 3,606 | 28,200 | 5,969 | 5,649 | 5,329 | 5,022 | 4,742 | 4,464 | 4,182 | 3,922 | 3,622 | 28,200 | 5,985 | 5,665 | 5,345 | 5,038 | 4,758 | 4,480 | 4,198 | 3,938 | 3,638 | 28,200 | 6,001 | 5,681 | 5,361 | 5,054 | 4,774 | 4,496 | 4,214 | 3,954 | 3,654 | 28,200 | 6,017 | 5,697 | 5,377 | 5,070 | 4,790 | 4,512 | 4,230 | 3,970 | 3,670 | 28,200 | 6,033 | 5,713 | 5,393 | 5,086 | 4,806 | 4,528 | 4,246 | 3,986 | 3,686 | 28,200 | 6,049 | 5,729 | 5,409 | 5,102 | 4,822 | 4,544 | 4,262 | 3,992 | 3,692 | 28,200 | 6,065 | 5,745 | 5,425 | 5,118 | 4,838 | 4,560 | 4,278 | 4,008 | 3,708 | 28,200 | 6,081 | 5,761 | 5,441 | 5,134 | 4,854 | 4,576 | 4,294 | 4,024 | 3,724 | 28,200 | 6,097 | 5,777 | 5,457 | 5,150 | 4,870 | 4,592 | 4,310 | 4,040 | 3,740 | 28,200 | 6,113 | 5,793 | 5,473 | 5,166 | 4,886 | 4,608 | 4,326 | 4,056 | 3,756 | 28,200 | 6,129 | 5,809 | 5,489 | 5,182 | 4,902 | 4,624 | 4,342 | 4,072 | 3,772 | 28,200 | 6,145 | 5,825 | 5,505 | 5,198 | 4,918 | 4,640 | 4,358 | 4,088 | 3,788 | 28,200 | 6,161 | 5,841 | 5,521 | 5,214 | 4,934 | 4,656 | 4,374 | 4,104 | 3,804 | 28,200 | 6,177 | 5,857 | 5,537 | 5,230 | 4,950 | 4,672 | 4,390 | 4,120 | 3,820 | 28,200 | 6,193 | 5,873 | 5,553 | 5,246 | 4,966 | 4,688 | 4,406 | 4,136 | 3,836 | 28,200 | 6,209 | 5,889 | 5,569 | 5,262 | 4,982 | 4,704 | 4,422 | 4,152 | 3,852 | 28,200 | 6,225 | 5,905 | 5,585 | 5,278 | 4,998 | 4,720 | 4,438 | 4,168 | 3,868 | 28,200 | 6,241 | 5,921 | 5,601 | 5,294 | 5,014 | 4,736 | 4,454 | 4,184 | 3,884 | 28,200 | 6,257 | 5,937 | 5,617 | 5,310 | 5,030 | 4,752 | 4,470 | 4,200 | 3,900 | 28,200 | 6,273 | 5,953 | 5,633 | 5,326 | 5,046 | 4,768 | 4,486 | 4,216 | 3,916 | 28,200 | 6,289 | 5,969 | 5,649 | 5,342 | 5,062 | 4,784 | 4,502 | 4,232 | 3,932 | 28,200 | 6,305 | 5,985 | 5,665 | 5,358 | 5,078 | 4,800 | 4,518 | 4,248 | 3,948 | 28,200 | 6,321 | 5,999 | 5,681 | 5,374 | 5,094 | 4,816 | 4,534 | 4,264 | 3,964 | 28,200 | 6,337 | 6,015 | 5,697 | 5,390 | 5,110 | 4,832 | 4,550 | 4,280 | 3,980 | 28,200 | 6,353 | 6,031 | 5,713 | 5,406 | 5,126 | 4,848 | 4,566 | 4,296 | 3,996 | 28,200 | 6,369 | 6,047 | 5,729 | 5,422 | 5,142 | 4,864 | 4,582 | 4,312 | 4,012 | 28,200 | 6,385 | 6,063 | 5,745 | 5,438 | 5,158 | 4,880 | 4,602 | 4,328 | 4,028 | 28,200 | 6,401 | 6,079 | 5,761 | 5,454 | 5,174 | 4,896 | 4,618 | 4,344 | 4,044 | 28,200 | 6,417 | 6,095 | 5,777 | 5,470 | 5,190 | 4,912 | 4,634 | 4,360 | 4,060 | 28,200 | 6,433 | 6,111 | 5,793 | 5,486 | 5,206 | 4,928 | 4,650 | 4,376 | 4,076 | 28,200 | 6,449 | 6,127 | 5,809 | 5,502 | 5,222 | 4,944 | 4,666 | 4,392 | 4,092 | 28,200 | 6,465 | 6,143 | 5,825 | 5,518 | 5,238 | 4,960 | 4,682 | 4,408 | 4,108 | 28,200 | 6,481 | 6,159 | 5,841 | 5,534 | 5,254 | 4,976 | 4,698 | 4,424 | 4,124 | 28,200 | 6,497 | 6,175 | 5,857 | 5,550 | 5,270 | 4,992 | 4,714 | 4,440 | 4,140 | 28,200 | 6,513 | 6,191 | 5,873 | 5,566 | 5,286 | 5,008 | 4,730 | 4,456 | 4,156 | 28,200 | 6,529 | 6,207 | 5,889 | 5,582 | 5,302 | 5,024 | 4,746 | 4,472 | 4,172 | 28,200 | 6,545 | 6,223 | 5,905 | 5,598 | 5,318 | 5,040 | 4,762 | 4,488 | 4,188 | 28,200 | 6,561 | 6,239 | 5,921 | 5,614 | 5,334 | 5,056 | 4,778 | 4,504 | 4,204 | 28,200 | 6,577 | 6,255 | 5,937 | 5,630 | 5,350 | 5,072 | 4,794 | 4,520 | 4,220 | 28,200 | 6,593 | 6,271 | 5,953 | 5,646 | 5,366 | 5,088 | 4,810 | 4,536 | 4,236 | 28,200 | 6,609 | 6,287 | 5,969 | 5,662 | 5,382 | 5,104 | 4,826 | 4,552 | 4,252 | 28,200 | 6,625 | 6,303 | 5,985 | 5,678 | 5,398 | 5,120 | 4,842 | 4,568 | 4,268 | 28,200 | 6,641 | 6,319 | 5,999 | 5,694 | 5,414 | 5,136 | 4,858 | 4,584 | 4,284 | 28,200 | 6,657 | 6,335 | 6,015 | 5,710 | 5,430 | 5,152 | 4,874 | 4,600 | 4,300 | 28,200 | 6,673 | 6,351 | 6,031 | 5,726 | 5,446 | 5,168 | 4,890 | 4,616 | 4,316 | 28,200 | 6,689 | 6,367 | 6,047 | 5,742 | 5,462 | 5,184 | 4,906 | 4,632 | 4,332 | 28,200 | 6,705 | 6,383 | 6,063 | 5,758 | 5,478 | 5,200 | 4,922 | 4,648 | 4,348 | 28,200 | 6,721 | 6,399 | 6,079 | 5,774 | 5,494 | 5,216 | 4,938 | 4,664 | 4,364 | 28,200 | 6,737 | 6,415 | 6,095 | 5,790 | 5,510 | 5,232 | 4,954 | 4,680 | 4,380 | 28,200 | 6,753 | 6,431 | 6,111 | 5,806 | 5,526 | 5,248 | 4,970 | 4,696 | 4,396 | 28,200 | 6,769 | 6,447 | 6,127 | 5,822 | 5,542 | 5,264 | 4,986 | 4,712 | 4,412 | 28,200 | 6,785 | 6,463 | 6,143 | 5,838 | 5,558 | 5,280 | 4,992 | 4,728 | 4,428 | 28,200 | 6,801 | 6,479 | 6,159 | 5,854 | 5,574 | 5,296 | 5,008 | 4,744 | 4,444 | 28,200 | 6,817 | 6,495 | 6,175 | 5,870 | 5,590 | 5,312 | 5,024 | 4,760 | 4,460 | 28,200 | 6,833 | 6,511 | 6,191 | 5,886 | 5,606 | 5,328 | 5,040 | 4,776 | 4,476 | 28,200 | 6,849 | 6,527 | 6,207 | 5,902 | 5,622 | 5,344 | 5,056 | 4,792 | 4,492 | 28,200 | 6,865 | 6,543 | 6,223 | 5,918 | 5,638 | 5,360 | 5,072 | 4,808 | 4,508 | 28,200 | 6,881 | 6,559 | 6,239 | 5,934 | 5,654 | 5,376 | 5,088 | 4,824 | 4,524 | 28,200 | 6,897 | 6,575 | 6,255 | 5,950 | 5,670 | 5,392 | 5,104 | 4,840 | 4,540 | 28,200 | 6,913 | 6,591 | 6,271 | 5,966 | 5,686 | 5,408 | 5,120 | 4,856 | 4,556 | 28,200 | 6,929 | 6,607 | 6,287 | 5,982 | 5,702 | 5,424 | 5,136 | 4,872 | 4,572 | 28,200 | 6,945 | 6,623 | 6,303 | 5,998 | 5,718 | 5,440 | 5,152 | 4,888 | 4,588 | 28,200 | 6,961 | 6,639 | 6,319 | 6,014 | 5,734 | 5,456 | 5,168 | 4,904 | 4,604 | 28,200 | 6,977 | 6,655 | 6,335 | 6,030 | 5,750 | 5,472 | 5,184 | 4,920 | 4,620 | 28,200 | 6,993 | 6,671 | 6,351 | 6,046 | 5,766 | 5,488 | 5,200 | 4,936 | 4,636 | 28,200 | 7,009 | 6,687 | 6,367 | 6,062 | 5,782 | 5,504 | 5,216 | 4,952 | 4,652 | 28,200 | 7,025 | 6,703 | 6,383 | 6,078 | 5,798 | 5,520 | 5,232 | 4,968 | 4,668 | 28,200 | 7,041 | 6,719 | 6,399 | 6,094 | 5,814 | 5,536 | 5,248 | 4,984 | 4,684 | 28,200 | 7,057 | 6,735 | 6,415 | 6,110 | 5,830 | 5,552 | 5,264 | 4,999 | 4,700 | 28,200 | 7,073 | 6,751 | 6,431 | 6,126 | 5,846 | 5,568 | 5,280 | 5,015 | 4,716 | 28,200 | 7,089 | 6,767 | 6,447 | 6,142 | 5,862 | 5,584 | 5,296 | 5,031 | 4,732 | 28,200 | 7,105 | 6,783 | 6,463 | 6,158 | 5,878 | 5,600 | 5,312 | 5,047 | 4,748 | 28,200 | 7,121 | 6,799 | 6,479 | 6,174 | 5,894 | 5,616 | 5,328 | 5,063 | 4,764 | 28,200 | 7,137 | 6,815 | 6,495 | 6,190 | 5,910 | 5,632 | 5,344 | 5,079 | 4,780 | 28,200 | 7,153 | 6,831 | 6,511 | 6,206 | 5,926 | 5,648 | 5,360 | 5,095 | 4,796 | 28,200 | 7,169 | 6,847 | 6,527 | 6,222 | 5,942 | 5,664 | 5,376 | 5,111 | 4,812 | 28,200 | 7,185 | 6,863 | 6,543 | 6,238 | 5,958 | 5,680 | 5,392 | 5,127 | 4,828 | 28,200 | 7,201 | 6,879 | 6,559 | 6,254 | 5,974 | 5,696 | 5,408 | 5,143 | 4,844 | 28,200 | 7,217 | 6,895 | 6,575 | 6,270 | 5,990 | 5,712 | 5,424 | 5,159 | 4,860 | |

1980 Tax Table C

Married Filing Separate Returns (Filing Status Box 3)

If your tax, Enter on Form 1040A, line 14a. The \$1,700 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them. Caution: You must use Form 1040 if: (1) Your spouse itemizes deductions on Form 1040, (2) you have a dependent child, (3) you have a dependent parent, AND your itemized income (interest, dividends) of \$2,000 or more AND your earned income is less than \$1,700.

| If Form 1040, line 11, But not over | And the total number of exemptions claimed on line 6 is— | | | If Form 1040, line 11, But not over | And the total number of exemptions claimed on line 6 is— | | |
|-------------------------------------|--|---|---|-------------------------------------|--|-----|-----|
| | 1 | 2 | 3 | | 1 | 2 | 3 |
| 2,700 | 2 | 0 | 0 | 5,200 | 392 | 223 | 74 |
| 2,725 | 5 | 0 | 0 | 5,200 | 407 | 231 | 81 |
| 2,750 | 8 | 0 | 0 | 5,300 | 419 | 239 | 88 |
| 2,775 | 12 | 0 | 0 | 5,300 | 428 | 247 | 95 |
| 2,800 | 16 | 0 | 0 | 5,400 | 438 | 255 | 102 |
| 2,825 | 19 | 0 | 0 | 5,400 | 444 | 262 | 109 |
| 2,850 | 23 | 0 | 0 | 5,500 | 451 | 270 | 116 |
| 2,875 | 26 | 0 | 0 | 5,500 | 455 | 273 | 123 |
| 2,900 | 30 | 0 | 0 | 5,600 | 459 | 276 | 130 |
| 2,925 | 33 | 0 | 0 | 5,700 | 464 | 282 | 137 |
| 2,950 | 37 | 0 | 0 | 5,700 | 468 | 285 | 144 |
| 2,975 | 40 | 0 | 0 | 5,800 | 473 | 292 | 151 |
| 3,000 | 43 | 0 | 0 | 5,800 | 477 | 295 | 158 |
| 3,025 | 47 | 0 | 0 | 5,900 | 481 | 302 | 165 |
| 3,050 | 50 | 0 | 0 | 5,900 | 485 | 305 | 172 |
| 3,075 | 53 | 0 | 0 | 6,000 | 489 | 312 | 179 |
| 3,100 | 57 | 0 | 0 | 6,000 | 493 | 315 | 186 |
| 3,125 | 60 | 0 | 0 | 6,100 | 497 | 322 | 193 |
| 3,150 | 64 | 0 | 0 | 6,100 | 501 | 325 | 200 |
| 3,175 | 67 | 0 | 0 | 6,200 | 505 | 332 | 207 |
| 3,200 | 71 | 0 | 0 | 6,200 | 509 | 335 | 214 |
| 3,225 | 74 | 0 | 0 | 6,300 | 513 | 342 | 221 |
| 3,250 | 78 | 0 | 0 | 6,300 | 517 | 345 | 228 |
| 3,275 | 81 | 0 | 0 | 6,400 | 521 | 352 | 235 |
| 3,300 | 85 | 0 | 0 | 6,400 | 525 | 355 | 242 |
| 3,325 | 88 | 0 | 0 | 6,500 | 529 | 362 | 249 |
| 3,350 | 91 | 0 | 0 | 6,500 | 533 | 365 | 256 |
| 3,375 | 95 | 0 | 0 | 6,600 | 537 | 372 | 263 |
| 3,400 | 98 | 0 | 0 | 6,600 | 541 | 375 | 270 |
| 3,425 | 102 | 0 | 0 | 6,700 | 545 | 382 | 277 |
| 3,450 | 105 | 0 | 0 | 6,700 | 549 | 385 | 284 |
| 3,475 | 109 | 0 | 0 | 6,800 | 553 | 392 | 291 |
| 3,500 | 112 | 0 | 0 | 6,800 | 557 | 395 | 298 |
| 3,525 | 116 | 0 | 0 | 6,900 | 561 | 402 | 305 |
| 3,550 | 119 | 0 | 0 | 6,900 | 565 | 405 | 312 |
| 3,575 | 123 | 0 | 0 | 7,000 | 569 | 412 | 319 |
| 3,600 | 126 | 0 | 0 | 7,000 | 573 | 415 | 326 |
| 3,625 | 130 | 0 | 0 | 7,100 | 577 | 422 | 333 |
| 3,650 | 133 | 0 | 0 | 7,100 | 581 | 425 | 340 |
| 3,675 | 137 | 0 | 0 | 7,200 | 585 | 432 | 347 |
| 3,700 | 140 | 0 | 0 | 7,200 | 589 | 435 | 354 |
| 3,725 | 144 | 0 | 0 | 7,300 | 593 | 442 | 361 |
| 3,750 | 147 | 0 | 0 | 7,300 | 597 | 445 | 368 |
| 3,775 | 151 | 0 | 0 | 7,400 | 601 | 452 | 375 |
| 3,800 | 154 | 0 | 0 | 7,400 | 605 | 455 | 382 |
| 3,825 | 158 | 0 | 0 | 7,500 | 609 | 462 | 389 |
| 3,850 | 161 | 0 | 0 | 7,500 | 613 | 465 | 396 |
| 3,875 | 165 | 0 | 0 | 7,600 | 617 | 472 | 403 |
| 3,900 | 168 | 0 | 0 | 7,600 | 621 | 475 | 410 |
| 3,925 | 172 | 0 | 0 | 7,700 | 625 | 482 | 417 |
| 3,950 | 175 | 0 | 0 | 7,700 | 629 | 485 | 424 |
| 3,975 | 179 | 0 | 0 | 7,800 | 633 | 492 | 431 |
| 4,000 | 182 | 0 | 0 | 7,800 | 637 | 495 | 438 |
| 4,025 | 186 | 0 | 0 | 7,900 | 641 | 502 | 445 |
| 4,050 | 189 | 0 | 0 | 7,900 | 645 | 505 | 452 |
| 4,075 | 193 | 0 | 0 | 8,000 | 649 | 512 | 459 |
| 4,100 | 196 | 0 | 0 | 8,000 | 653 | 515 | 466 |
| 4,125 | 200 | 0 | 0 | 8,100 | 657 | 522 | 473 |
| 4,150 | 203 | 0 | 0 | 8,100 | 661 | 525 | 480 |
| 4,175 | 207 | 0 | 0 | 8,200 | 665 | 532 | 487 |
| 4,200 | 210 | 0 | 0 | 8,200 | 669 | 535 | 494 |
| 4,225 | 214 | 0 | 0 | 8,300 | 673 | 542 | 501 |
| 4,250 | 217 | 0 | 0 | 8,300 | 677 | 545 | 508 |
| 4,275 | 221 | 0 | 0 | 8,400 | 681 | 552 | 515 |
| 4,300 | 224 | 0 | 0 | 8,400 | 685 | 555 | 522 |
| 4,325 | 228 | 0 | 0 | 8,500 | 689 | 562 | 529 |
| 4,350 | 231 | 0 | 0 | 8,500 | 693 | 565 | 536 |
| 4,375 | 235 | 0 | 0 | 8,600 | 697 | 572 | 543 |
| 4,400 | 238 | 0 | 0 | 8,600 | 701 | 575 | 550 |
| 4,425 | 242 | 0 | 0 | 8,700 | 705 | 582 | 557 |
| 4,450 | 245 | 0 | 0 | 8,700 | 709 | 585 | 564 |
| 4,475 | 249 | 0 | 0 | 8,800 | 713 | 592 | 571 |
| 4,500 | 252 | 0 | 0 | 8,800 | 717 | 595 | 578 |
| 4,525 | 255 | 0 | 0 | 8,900 | 721 | 602 | 585 |
| 4,550 | 258 | 0 | 0 | 8,900 | 725 | 605 | 592 |
| 4,575 | 262 | 0 | 0 | 9,000 | 729 | 612 | 599 |
| 4,600 | 265 | 0 | 0 | 9,000 | 733 | 615 | 606 |
| 4,625 | 268 | 0 | 0 | 9,100 | 737 | 622 | 613 |
| 4,650 | 271 | 0 | 0 | 9,100 | 741 | 625 | 620 |
| 4,675 | 275 | 0 | 0 | 9,200 | 745 | 632 | 627 |
| 4,700 | 278 | 0 | 0 | 9,200 | 749 | 635 | 634 |
| 4,725 | 281 | 0 | 0 | 9,300 | 753 | 642 | 641 |
| 4,750 | 284 | 0 | 0 | 9,300 | 757 | 645 | 648 |
| 4,775 | 288 | 0 | 0 | 9,400 | 761 | 652 | 655 |
| 4,800 | 291 | 0 | 0 | 9,400 | 765 | 655 | 662 |
| 4,825 | 294 | 0 | 0 | 9,500 | 769 | 662 | 669 |
| 4,850 | 297 | 0 | 0 | 9,500 | 773 | 665 | 676 |
| 4,875 | 301 | 0 | 0 | 9,600 | 777 | 672 | 683 |
| 4,900 | 304 | 0 | 0 | 9,600 | 781 | 675 | 690 |
| 4,925 | 307 | 0 | 0 | 9,700 | 785 | 682 | 697 |
| 4,950 | 310 | 0 | 0 | 9,700 | 789 | 685 | 704 |
| 4,975 | 314 | 0 | 0 | 9,800 | 793 | 692 | 711 |
| 5,000 | 317 | 0 | 0 | 9,800 | 797 | 695 | 718 |
| 5,025 | 320 | 0 | 0 | 9,900 | 801 | 702 | 725 |
| 5,050 | 323 | 0 | 0 | 9,900 | 805 | 705 | 732 |
| 5,075 | 327 | 0 | 0 | 10,000 | 809 | 712 | 739 |
| 5,100 | 330 | 0 | 0 | 10,000 | 813 | 715 | 746 |
| 5,125 | 333 | 0 | 0 | 10,100 | 817 | 722 | 753 |
| 5,150 | 336 | 0 | 0 | 10,100 | 821 | 725 | 760 |

1980 Tax Table C/Married Filing Separate Return (Filing Status Box 3)—Continued

| If Form 1040, line 11, But not over | And the total number of exemptions claimed on line 6 is— | | | If Form 1040, line 11, But not over | And the total number of exemptions claimed on line 6 is— | | |
|-------------------------------------|--|-------|-------|-------------------------------------|--|-------|-------|
| | 1 | 2 | 3 | | 1 | 2 | 3 |
| 10,800 | 1,571 | 1,331 | 1,098 | 13,800 | 2,421 | 2,120 | 1,840 |
| 10,825 | 1,574 | 1,334 | 1,101 | 13,800 | 2,424 | 2,123 | 1,843 |
| 10,850 | 1,577 | 1,337 | 1,104 | 13,800 | 2,427 | 2,126 | 1,846 |
| 10,875 | 1,580 | 1,340 | 1,107 | 13,900 | 2,430 | 2,129 | 1,849 |
| 10,900 | 1,583 | 1,343 | 1,110 | 13,900 | 2,433 | 2,132 | 1,852 |
| 11,000 | 1,619 | 1,379 | 1,139 | 14,000 | 2,469 | 2,168 | 1,888 |
| 11,025 | 1,622 | 1,382 | 1,142 | 14,000 | 2,472 | 2,171 | 1,891 |
| 11,050 | 1,625 | 1,385 | 1,145 | 14,000 | 2,475 | 2,174 | 1,894 |
| 11,075 | 1,628 | 1,388 | 1,148 | 14,100 | 2,485 | 2,184 | 1,904 |
| 11,100 | 1,631 | 1,391 | 1,151 | 14,100 | 2,488 | 2,187 | 1,907 |
| 11,125 | 1,634 | 1,394 | 1,154 | 14,100 | 2,491 | 2,190 | 1,910 |
| 11,150 | 1,637 | 1,397 | 1,157 | 14,200 | 2,501 | 2,200 | 1,920 |
| 11,175 | 1,640 | 1,400 | 1,160 | 14,200 | 2,504 | 2,203 | 1,923 |
| 11,200 | 1,643 | 1,403 | 1,163 | 14,200 | 2,507 | 2,206 | 1,926 |
| 11,225 | 1,646 | 1,406 | 1,166 | 14,300 | 2,517 | 2,216 | 1,936 |
| 11,250 | 1,649 | 1,409 | 1,169 | 14,300 | 2,520 | 2,219 | 1,939 |
| 11,275 | 1,652 | 1,412 | 1,172 | 14,300 | 2,523 | 2,222 | 1,942 |
| 11,300 | 1,655 | 1,415 | 1,175 | 14,400 | 2,533 | 2,232 | 1,952 |
| 11,325 | 1,658 | 1,418 | 1,178 | 14,400 | 2,536 | 2,235 | 1,955 |
| 11,350 | 1,661 | 1,421 | 1,181 | 14,400 | 2,539 | 2,238 | 1,958 |
| 11,375 | 1,664 | 1,424 | 1,184 | 14,500 | 2,549 | 2,248 | 1,968 |
| 11,400 | 1,667 | 1,427 | 1,187 | 14,500 | 2,552 | 2,251 | 1,971 |
| 11,425 | 1,670 | 1,430 | 1,190 | 14,500 | 2,555 | 2,254 | 1,974 |
| 11,450 | 1,673 | 1,433 | 1,193 | 14,600 | 2,565 | 2,264 | 1,984 |
| 11,475 | 1,676 | 1,436 | 1,196 | 14,600 | 2,568 | 2,267 | 1,987 |
| 11,500 | 1,679 | 1,439 | 1,199 | 14,600 | 2,571 | 2,270 | 1,990 |
| 11,525 | 1,682 | 1,442 | 1,202 | 14,700 | 2,581 | 2,280 | 1,999 |
| 11,550 | 1,685 | 1,445 | 1,205 | 14,700 | 2,584 | 2,283 | 2,002 |
| 11,575 | 1,688 | 1,448 | 1,208 | 14,700 | 2,587 | 2,286 | 2,005 |
| 11,600 | 1,691 | 1,451 | 1,211 | 14,800 | 2,597 | 2,296 | 2,015 |
| 11,625 | 1,694 | 1,454 | 1,214 | 14,800 | 2,600 | 2,299 | 2,018 |
| 11,650 | 1,697 | 1,457 | 1,217 | 14,800 | 2,603 | 2,302 | 2,021 |
| 11,675 | 1,700 | 1,460 | 1,220 | 14,900 | 2,613 | 2,312 | 2,031 |
| 11,700 | 1,703 | 1,463 | 1,223 | 14,900 | 2,616 | 2,315 | 2,034 |
| 11,725 | 1,706 | 1,466 | 1,226 | 14,900 | 2,619 | 2,318 | 2,037 |
| 11,750 | 1,709 | 1,469 | 1,229 | 15,000 | 2,629 | 2,328 | 2,047 |
| 11,775 | 1,712 | 1,472 | 1,232 | 15,000 | 2,632 | 2,331 | 2,050 |
| 11,800 | 1,715 | 1,475 | 1,235 | 15,000 | 2,635 | 2,334 | 2,053 |
| 11,825 | 1,718 | 1,478 | 1,238 | 15,100 | 2,645 | 2,344 | 2,063 |
| 11,850 | 1,721 | 1,481 | | | | | |

1980 Tax Table D Head of Household (Filing Status Box 4) - Continued

Table with columns for income brackets (e.g., 5,900 to 11,100), exemption counts (1-8), and total exemption amounts. Includes sub-headers for 'If Form 1040A, line 11, But not over' and 'And the total number of exemptions claimed on line 6 is'. Continues on next page.

1980 Tax Table D Head of Household (Filing Status Box 4)

If Form 1040A, line 11, But not over... And the total number of exemptions claimed on line 6 is...

Table with columns for income brackets (e.g., 5,900 to 11,100), exemption counts (1-8), and total exemption amounts. Includes sub-headers for 'If Form 1040A, line 11, But not over' and 'And the total number of exemptions claimed on line 6 is'. Continues on next page.

1980 Tax Table D/Head of Household (Filing Status Box 4)—Continued

Table with columns for Form 1040A line 11 (But not over, Over) and Form 1040A line 12 (And the total number of exemptions claimed on line 8—). Rows represent tax amounts from 14,500 to 18,950.

Privacy Act Notice

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return of statement of income...

tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

If a return is not filed, or if we don't receive the information we ask for, the law says that a penalty may be charged. And we may also be charged. And we may also be charged. And we may also be charged.

1980 Earned Income Credit Table (Caution—This is not a tax table)

Table with columns for earned income (But not over, Over) and credit amount (If line 1 or 2 of the worksheet is—, earned income over). Rows represent credit amounts from \$0 to \$1,750.

To Call IRS Toll-Free for Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area

Caution:

"Toll-free" is a telephone call for which you pay only local charges with no long-distance charge. Please use a local city number only if it is not a long-distance call for you. Otherwise, use the general toll-free number given.

We are happy to answer questions to help you prepare your return. But you should know that you are responsible for the accuracy of your return. If we do make an error, you are still responsible for the payment of the correct tax.

To make sure that courteous and correct answers are given to taxpayers, a

second IRS employee sometimes listens in on telephone calls. No record is kept of any taxpayer's name, address, or social security number.

If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply.

Alabama

Birmingham, 252-1155
Huntsville, 539-2751
Mobile, 433-5532
Montgomery, 264-8441
Elsewhere in Alabama, 1-800-292-6300

Alaska

Anchorage, 276-1040
Elsewhere in Alaska, call operator and ask for Zenith 3700

Arizona

Phoenix, 257-1233
Tucson, 882-4181
Elsewhere in Arizona, 1-800-352-6911

Arkansas

Little Rock, 376-4401
Elsewhere in Arkansas, 1-800-482-9350

California

Please call the telephone number shown in the white pages of your local telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Assistance.

Colorado

Denver, 825-7041
Elsewhere in Colorado, 1-800-332-2060

Connecticut

Hartford, 249-8251
Elsewhere in Connecticut, 1-800-343-9000

Delaware

Wilmington, 573-6400
Elsewhere in Delaware, 1-800-292-9575

District of Columbia

Call 488-3100

Florida

Fort Lauderdale, 522-0704
Jacksonville, 354-1760
Miami, 358-5072
Orlando, 422-2550
St. Petersburg, 823-7459
Sarasota, 371-4526
Tampa, 223-9741
West Palm Beach, 655-7250
Elsewhere in Florida, 1-800-342-8300

Georgia

Atlanta, 522-0050
Augusta, 724-9946
Columbus, 327-7491
Macon, 746-4993
Savannah, 355-1045
Elsewhere in Georgia, 1-800-222-1040

Hawaii

Hawaii, 935-4895
Oahu, 546-8660
Kauai, 245-2731
Lanai, call operator and ask for Enterprise 8036
Maui, 244-7654
Molokai, call operator and ask for Enterprise 8034

Idaho

Boise, 336-1040
Elsewhere in Idaho, 1-800-632-5990

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, 426-8300
Gary, 938-0560
Hammond, 938-0560
Indianapolis, 269-5477
South Bend, 232-3981
Elsewhere in Indiana, 1-800-382-9740

Iowa

Des Moines, 284-4850
Elsewhere in Iowa, 800-362-2600

Kansas

Wichita, 263-2161
Elsewhere in Kansas, 1-800-362-2190

Kentucky

Lexington, 255-2333
Louisville, 584-1361
Northern Kentucky (Covington dialing area), 628-0055
Elsewhere in Kentucky, 1-800-428-9100

Louisiana

New Orleans, 581-2440
Elsewhere in Louisiana, 1-800-362-6900

Maine

Augusta, 622-7101
Elsewhere in Maine, 1-800-452-8750

Maryland

Baltimore, 962-2590
Prince Georges County, 488-3100
Montgomery County, 488-3100
Elsewhere in Maryland, 1-800-492-0460

Massachusetts

Boston, 523-1040
Elsewhere in Massachusetts, 1-800-392-6288

Michigan

Ann Arbor, 769-9850
Detroit, 237-0800
Flint, 767-8830
Grand Rapids, 774-8300
Mount Clemens, 469-4200
Pontiac, 858-2530
Elsewhere in area code 313, 1-800-462-0830
Elsewhere in area codes 517, 616, and 906, 1-800-482-0670

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, 1-800-241-3868

Missouri

Columbia, 874-4040
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, 1-800-332-2275

Nebraska

Lincoln, 477-6081
Omaha, 422-1500
Elsewhere in Nebraska, 800-642-9960

Nevada

Las Vegas, 385-6291
Reno, 784-5521
Elsewhere in Nevada, 1-800-492-6552

New Hampshire

Portsmouth, 436-8810
Elsewhere in New Hampshire, 1-800-582-7200

New Jersey

Camden, 966-7333
Hackensack, 646-1919
Jersey City, 622-0600
Newark, 622-0600
Paterson, 279-9400
Trenton, 394-7113
Elsewhere in New Jersey, 800-242-6750

New Mexico

Albuquerque, 243-8641
Elsewhere in New Mexico, 1-800-527-3880

New York

Albany District
(Eastern Upstate New York)
Albany, 449-3120
Elsewhere in Eastern Upstate New York, 1-800-342-3700

Brooklyn District

Brooklyn, 596-3770
Nassau, 294-3600
Queens, 596-3770
Suffolk, 724-5000

Buffalo District

(Central and Western New York)
Buffalo, 855-3955
Rochester, 263-6770
Syracuse, 425-8111
Elsewhere in Central and Western New York, 1-800-462-1560

Manhattan District

Bronx, 732-0100
Manhattan, 732-0100
Rockland County, 352-8900
Staten Island, 732-0100
Westchester County, 997-1510

North Carolina

Charlotte, 372-7750
Greensboro, 274-3711
Raleigh, 828-6278
Elsewhere in North Carolina, 1-800-822-8800

North Dakota

Fargo, 293-0650
Elsewhere in North Dakota, 800-342-4710

Ohio

Cleveland District
Akron, 253-1141
Canton, 455-6781
Cleveland, 522-3000
Toledo, 255-3730
Youngstown, 746-1811
Elsewhere in Northern Ohio, 1-800-362-9050

Cincinnati District

Cincinnati, 621-6281
Columbus, 228-0520
Dayton, 228-0557
Elsewhere in Southern Ohio, 1-800-582-1700

Oklahoma

Oklahoma City, 272-9531
Tulsa, 583-5121
Elsewhere in Oklahoma, 1-800-962-3456

Oregon

Eugene, 485-8285
Medford, 779-3375
Portland, 221-3960
Salem, 581-8720
Elsewhere in Oregon, 1-800-452-1980

Pennsylvania

Allentown, 437-6966
Bethlehem, 437-6966
Erie, 453-5671
Harrisburg, 783-8700
Philadelphia, 574-9900
Pittsburgh, 281-0112
Elsewhere in area codes 215 and 717, call 1-800-462-4000
Elsewhere in area codes 412 and 814, call 1-800-242-0250

Rhode Island

Providence, 274-1040
Elsewhere in Rhode Island, 1-800-662-5055

South Carolina

Charleston, 722-1601
Columbia, 799-1040
Greenville, 242-5434
Elsewhere in South Carolina, 1-800-241-3868

South Dakota

Aberdeen, 225-9112
Elsewhere in South Dakota, 800-592-1870

Tennessee

Chattanooga, 892-3010
Knoxville, 637-0190
Memphis, 522-1250
Nashville, 259-4601
Elsewhere in Tennessee, 1-800-342-8420

Texas

Austin, 472-1974
Corpus Christi, 888-9431
Dallas, 742-2440
El Paso, 532-6116
Ft. Worth, 335-1370
Houston, 965-0440
San Antonio, 229-1700
Elsewhere in Texas, 1-800-492-4830

Utah

Salt Lake City, 524-4060
Elsewhere in Utah, 1-800-662-5370

Vermont

Burlington, 658-1870
Elsewhere in Vermont, 1-800-642-3110

Virginia

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, 1-800-552-9500

Washington

Everett, 259-0861
Seattle, 442-1040
Spokane, 456-8350
Tacoma, 383-2021
Elsewhere in Washington, 1-800-732-1040

West Virginia

Charleston, 345-2210
Huntington, 523-0213
Parkersburg, 485-1601
Wheeling, 233-4210
Elsewhere in West Virginia, 1-800-642-1931

Wisconsin

Milwaukee, 271-3780
Elsewhere in Wisconsin, 800-452-9100

Wyoming

Call 1-800-525-6060

Telephone Assistance Services for Deaf/Hearing Impaired Taxpayers Who Have Access to TV/Telephone-TTY Equipment.

Hours of Operation

8:30 A.M. to 6:45 P.M. EST
Indiana residents, 1-800-382-4059
Elsewhere in U.S., including Alaska, Hawaii, Virgin Islands and Puerto Rico, 1-800-428-4732

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 most Internal Revenue Service offices, and at many banks and post offices, or by using the order blank on page 31.

Schedule A for itemized deductions

Schedule B for dividends and other distributions on stock if more than \$400, and for interest income if more than \$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

Schedule SE for reporting net earnings from self-employment

Schedule TC for tax computation if Tax Tables are not used

These forms are available only at IRS offices:

Form 1040-ES to make estimated tax payments

Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer

Form 2106, Employee Business Expenses

Form 2119, Sale or Exchange of Principal Residence

Form 2120, Multiple Support Declaration

Form 2210, Underpayment of Estimated Tax by Individuals

Form 2440, Disability Income Exclusion

Form 2441, Credit for Child and Dependent 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, Depreciation

Form 4684, Casualties and Thefts

Form 4726, Maximum Tax on Personal Service Income

Form 4797, Supplemental Schedule of Gains and Losses

Form 4835 for 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

Form 5695, Energy Credits

Form 6251, Alternative Minimum Tax Computation

Some helpful publications you can send for:

17 Your Federal Income Tax

54 Tax Guide for U.S. Citizens Abroad

334 Tax Guide for Small Business:

501 Exemptions

502 Medical and Dental Expenses:

503 Child and Disabled Dependent Care

504 Tax Information for Divorced or Separated Individuals

506 Income Averaging

521 Moving Expenses

522 Disability Payments

523 Tax Information on Selling Your Home

524 Credit for the Elderly

526 Charitable Contributions

527 Rental Property

529 Miscellaneous Deductions

530 Tax Information for Homeowners

545 Interest Expense

552 Recordkeeping Requirements and a List of Tax Publications

553 Highlights of 1980 Tax Changes

554 Tax Benefits for Older Americans

903 Energy Credits for Individuals

Other publications and forms referred to in the instructions are available without cost from any District Director.

Where to Send Your Order for Free Forms and Publications.

Please 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.

Alabama—Caller No. 848, Atlanta, GA 30301

Alaska—P.O. Box 12626, Fresno, CA 93778

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

Connecticut—P.O. Box 1040, Wilmington, MA 01887

Delaware—P.O. Box 25866, Richmond, VA 23260

District of Columbia—P.O. Box 25866, Richmond, VA 23260

Florida—Caller No. 848, Atlanta, GA 30301

Georgia—Caller No. 848, Atlanta, GA 30301

Hawaii—P.O. Box 12626, Fresno, CA 93778

Idaho—P.O. Box 12626, Fresno, CA 93778

Illinois—P.O. Box 24711, Kansas City, MO 64131

Indiana—P.O. Box 636, Florence, KY 41042

Iowa—P.O. Box 24711, Kansas City, MO 64131

Kansas—P.O. Box 2924, Austin, TX 78769

Kentucky—P.O. Box 636, Florence, KY 41042

Louisiana—P.O. Box 2924, Austin, TX 78769

Maine—P.O. Box 1040, Wilmington, MA 01887

Maryland—P.O. Box 25866, Richmond, VA 23260

Massachusetts—P.O. Box 1040, Wilmington, MA 01887

Michigan—P.O. Box 636, Florence, KY 41042

Minnesota—P.O. Box 24711, Kansas City, MO 64131

Mississippi—Caller No. 848, Atlanta, GA 30301

Missouri—P.O. Box 24711, Kansas City, MO 64131

Montana—P.O. Box 12626, Fresno, CA 93778

Nebraska—P.O. Box 24711, Kansas City, MO 64131

Nevada—P.O. Box 12626, Fresno, CA 93778

New Hampshire—P.O. Box 1040, Wilmington, MA 01887

New Jersey—P.O. Box 25866, Richmond, VA 23260

New Mexico—P.O. Box 2924, Austin, TX 78769

New York—

Albany: P.O. Box 1040, Wilmington, MA 01887

Buffalo: P.O. Box 240, Buffalo, NY 14201

New York City: P.O. Box 1040, Brooklyn, NY 11232

North Carolina—Caller No. 848, Atlanta, GA 30301

North Dakota—P.O. Box 24711, Kansas City, MO 64131

Ohio—P.O. Box 636, Florence, KY 41042

Oklahoma—P.O. Box 2924, Austin, TX 78769

Oregon—P.O. Box 12626, Fresno, CA 93778

Pennsylvania—P.O. Box 25866, Richmond, VA 23260

Rhode Island—P.O. Box 1040, Wilmington, MA 01887

South Carolina—Caller No. 848, Atlanta, GA 30301

South Dakota—P.O. Box 24711, Kansas City, MO 64131

Tennessee—Caller No. 848, Atlanta, GA 30301

Texas—P.O. Box 2924, Austin, TX 78769

Utah—P.O. Box 12626, Fresno, CA 93778

Vermont—P.O. Box 1040, Wilmington, MA 01887

Virginia—P.O. Box 25866, Richmond, VA 23260

Washington—P.O. Box 12626, Fresno, CA 93778

West Virginia—P.O. Box 636, Florence, KY 41042

Wisconsin—P.O. Box 24711, Kansas City, MO 64131

Wyoming—P.O. Box 2924, Austin, TX 78769

Foreign Addresses—Taxpayers with legal residence in foreign countries: If European APO or FPO, send order blank to: Forms Distribution Center, Caller No. 848, Atlanta, GA 30301. If Pacific APO or FPO, send order blank to: Forms Distribution Center, 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.

Puerto Rico—Director's Representative, U.S. Internal Revenue Service, Federal Office Building, Chardon Street, Hato Rey, PR 00918

Virgin Islands—Department of Finance, Tax Division Charlotte Amalie, St. Thomas, VI 00801

Order Blank—The forms and publications listed here are available at no cost. We will send you 2 copies of each form and 1 copy of each publication you circle. Please cut the order blank on the dotted line and be sure to write your name and address on the other side. Enclose this order blank in your own envelope and address your envelope to the IRS address shown above for your State or

IRS office nearest your city. To help reduce waste, please order only the forms and publications you think you will need to prepare your return. Attach a separate sheet of paper listing the additional forms you may need which are not listed on the order blank. Be sure to allow 10 days to receive your order through the mail.

| Circle Desired Forms and Publications | | | 3468 | 4797 | Pub. 17 | Pub. 522 | Pub. 552 |
|---------------------------------------|-----------------------|------|-------------------|-------------------|----------|----------|----------|
| 1040 | Schedule E (1040) | 1310 | 3468 Instructions | 4797 Instructions | Pub. 334 | Pub. 523 | Pub. 553 |
| 1040 Instructions & Schedules | Schedule F (1040) | 2106 | 3903 | 4835 | Pub. 501 | Pub. 524 | Pub. 554 |
| 1040A | Schedule G (1040) | 2119 | 4136 | 4868 | Pub. 502 | Pub. 526 | Pub. 903 |
| 1040A Instructions | Schedules R&RP (1040) | 2120 | 4137 | 4972 | Pub. 503 | Pub. 527 | |
| Schedules A & B (1040) | Schedule SE (1040) | 2210 | 4562 | 4972 Instructions | Pub. 504 | Pub. 529 | |
| Schedule C (1040) | Schedule TC (1040) | 2440 | 4684 | 5695 | Pub. 506 | Pub. 530 | |
| Schedule D (1040) | 1040-ES (1981) | 2441 | 4726 | 6251 | Pub. 521 | Pub. 545 | |

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| | Where to File | 3 | Who Must File | 2 | Filing Status— Which Box to Check | 7 and 8 | Foreign Bank Account | 3 | Foreign Trust | 3 |
| | Form 1040A or Form 1040? | 3 and 4 | Form W-2 | 10 and 13 | Forms—See "Order Blank" | 31 | | | | |
| G | General Information | 14 | Guide to Filling Out Form 1040A | 6-13 | | | | | | |
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| S | Salaries | 3 and 10 | Single Person | 7 | Social Security Number | 6 | Student Dependent | 9 | | |
| T | Tax Assistance for Taxpayers | 28 and 29 | Tax Computation by IRS | 11 | Tax Tables | 15-26 | Telephone Assistance— Deaf/Hearing Impaired Taxpayers | 29 | Federal Tax Information | 28 and 29 |
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| U | Unemployment Compensation | 10 | | | | | | | | |
| W | Wages | 3 and 10 | When to File | 2 | Where to File | 3 | Who Can Use Form 1040A | 3 | Who Must File | 2 |
| | Who MUST Use Form 1040 | 3 and 4 | Who Should File | 2 | Withholding for 1981 | 2 and 14 | | | | |

Do not use the envelope we furnished you in your income tax package because this envelope may be used only for filing your income tax return.

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 _____

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses (Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)

1980

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Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See instructions for Schedule D (Form 1040).

Name(s) as shown on Form 1040

Your social security number

Part I Short-term Capital Gains and Losses—Assets Held One Year or Less

D

| a. Kind of property and description (Example, 100 shares 7% preferred of "Z" Co.) | b. Date acquired (Mo., day, yr.) | c. Date sold (Mo., day, yr.) | d. Gross sales price less expense of sale | e. Cost or other basis, as adjusted (see instructions page 21) | f. LOSS if column (e) is more than (d) subtract (d) from (e) | g. GAIN if column (d) is more than (e) subtract (e) from (d) |
|--|--|------------------------------------|---|---|---|---|
| 1 | | | | | | |
| 2 Gain from sale or exchange of a principal residence held one year or less, from Form 2119, lines 7 or 11 | | | | | 2 | |
| 3 Enter your share of net short-term gain or (loss) from partnerships and fiduciaries | | | | | 3 | |
| 4 Add lines 1, 2 and 3 in column f and column g | | | | | 4 | |
| 5 Combine line 4, column f and line 4, column g and enter the net gain or (loss) | | | | | 5 | |
| 6 Short-term capital loss carryover from years beginning after 1969 | | | | | 6 | () |
| 7 Net short-term gain or (loss), combine lines 5 and 6 | | | | | 7 | |

Part II Long-term Capital Gains and Losses—Assets Held More Than One Year

| a. Kind of property and description (Example, 100 shares 7% preferred of "Z" Co.) | b. Date acquired (Mo., day, yr.) | c. Date sold (Mo., day, yr.) | d. Gross sales price less expense of sale | e. Cost or other basis, as adjusted (see instructions page 21) | f. LOSS if column (e) is more than (d) subtract (d) from (e) | g. GAIN if column (d) is more than (e) subtract (e) from (d) |
|---|--|------------------------------------|---|---|---|---|
| 8 | | | | | | |
| 9 Gain from sale or exchange of a principal residence held more than one year, from Form 2119, lines 7, 11, or 18 | | | | | 9 | |
| 10 Enter your share of net long-term gain or (loss) from partnerships and fiduciaries | | | | | 10 | |
| 11 Add lines 8, 9 and 10 in column f and column g | | | | | 11 | |
| 12 Combine line 11, column f and line 11, column g and enter the net gain or (loss) | | | | | 12 | |
| 13 Capital gain distributions | | | | | 13 | |
| 14 Enter gain, if applicable, from Form 4797, line 5(a)(1) | | | | | 14 | |
| 15 Enter your share of net long-term gain from small business corporations (Subchapter S) | | | | | 15 | |
| 16 Combine lines 12 through 15 | | | | | 16 | |
| 17 Long-term capital loss carryover from years beginning after 1969 | | | | | 17 | () |
| 18 Net long-term gain or (loss), combine lines 16 and 17 | | | | | 18 | |

Note: If you have capital loss carryovers from years beginning before 1970, do not complete rest of form. See Form 4798 instead. Otherwise, complete this form on reverse.

Part III Summary of Parts I and II

| | | |
|--|-----|--|
| 19 Combine lines 7 and 18, and enter the net gain or (loss) here | 19 | |
| 20 If line 19 shows a gain— | | |
| a Enter 60% of line 18 or 60% of line 19, whichever is smaller. Enter zero if there is a loss or no entry on line 18 | 20a | |
| If the amount you enter on this line is other than zero, you may be liable for the alternative minimum tax. See Form 6251. | | |
| b Subtract line 20a from line 19. Enter here and on Form 1040, line 14 | 20b | |
| 21 If line 19 shows a loss— | | |
| a Enter one of the following amounts: | | |
| (i) If line 7 is zero or a net gain, enter 50% of line 19, | | |
| (ii) If line 18 is zero or a net gain, enter line 19; or, | | |
| (iii) If line 7 and line 18 are net losses, enter amount on line 7 added to 50% of the amount on line 18 | 21a | |
| b Enter here and enter as a loss on Form 1040, line 14, the smallest of: | | |
| (i) The amount on line 21a, | | |
| (ii) \$3,000 (\$1,500 if married and filing a separate return); or, | | |
| (iii) Taxable income, as adjusted | 21b | |
| Note: If the loss on line 21a is more than the loss shown on line 21b, complete Part IV to determine post-1969 capital loss carryover from 1980 to 1981. | | |

Part IV Computation of Post-1969 Capital Loss Carryovers from 1980 to 1981
(Complete this part if the loss on line 21a is more than the loss shown on line 21b)

Section A.—Short-term Capital Loss Carryover

| | | |
|--|----|--|
| 22 Enter loss shown on line 7; if none, enter zero and skip lines 23 through 27—then go to line 28 | 22 | |
| 23 Enter gain shown on line 18. If that line is blank or shows a loss, enter zero | 23 | |
| 24 Reduce any loss on line 22 to the extent of any gain on line 23 | 24 | |
| 25 Enter amount shown on line 21b | 25 | |
| 26 Enter smaller of line 24 or 25 | 26 | |
| 27 Subtract line 26 from line 24 | 27 | |
| Note: The amount on line 27 is the part of your short-term capital loss carryover from 1980 to 1981 that is from years beginning after 1969. | | |

Section B.—Long-term Capital Loss Carryover

| | | |
|---|----|--|
| 28 Subtract line 26 from line 25. (Note: if you skipped lines 23 through 27, enter amount from line 21b) | 28 | |
| 29 Enter loss from line 18; if none, enter zero and skip lines 30 through 33 | 29 | |
| 30 Enter gain shown on line 7. If that line is blank or shows a loss, enter zero | 30 | |
| 31 Reduce any loss on line 29 to the extent of any gain on line 30 | 31 | |
| 32 Multiply amount on line 28 by 2 | 32 | |
| 33 Subtract line 32 from line 31 | 33 | |
| Note: The amount on line 33 is the part of your long-term capital loss carryover from 1980 to 1981 that is from years beginning after 1969. | | |

SCHEDULE SE
(Form 1040)
Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax
▶ See Instructions for Schedule SE (Form 1040).
▶ Attach to Form 1040.

1980
23

Name of self-employed person (as shown on social security card) _____ Social security number of self-employed person ▶ _____

Part I Computation of Net Earnings from FARM Self-Employment

Regular Method

| | | |
|---|----|--|
| 1 Net profit or (loss) from: | | |
| a Schedule F (Form 1040) | 1a | |
| b Farm partnerships | 1b | |
| 2 Net earnings from farm self-employment (add lines 1a and 1b) | 2 | |
| Farm Optional Method | | |
| 3 If gross profits from farming 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 | | |
| 4 Enter here and on line 12a, the amount on line 2, or line 3 if you elect the farm optional method | 4 | |

Part II Computation of Net Earnings from NONFARM Self-Employment

SE

Regular Method

| | | |
|---|----|--|
| 5 Net profit or (loss) from: | | |
| a Schedule C (Form 1040) | 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 and have not revoked that exemption, check here <input type="checkbox"/> and enter zero on this line | 5c | |
| d Service with a foreign government or international organization | 5d | |
| e Other (specify) ▶ | 5e | |
| 6 Total (add lines 5a through 5e) | 6 | |
| 7 Enter adjustments if any (attach statement, see page 29 of Instructions) | 7 | |
| 8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7) | 8 | |
| Note: If line 8 is \$1,600 or more or if you do not elect to use the Nonfarm Optional Method, skip lines 9 through 11 and enter amount from line 8 on line 12b. | | |

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 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 | | |

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 lines 12a and 12b. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule) | 13 | | |
| 14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1980 is | 14 | \$25,900 | 00 |
| 15 a Total "FICA" wages (from Forms W-2) and "RRTA" compensation | 15a | | |
| b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA | 15b | | |
| c Add lines 15a and 15b | 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 \$25,900, enter \$2,097.90; if less, multiply the amount on line 17 by .081.) Enter here and on Form 1040, line 48 | 18 | | |

SCHEDULE TC
(Form 1040)
Department of the Treasury
Internal Revenue Service

Tax Computation Schedule

1980

▶ Attach to Form 1040.
Name(s) as shown on Form 1040 _____ Your social security number _____

Part I Computation of Tax for Taxpayers Who Cannot Use the Tax Tables

Use this part to figure your tax if:

- Your income on Form 1040, line 34, is more than \$40,000 and you checked Filing Status Box 2 or 5 on Form 1040.
- You figure your tax using Schedule G (Income Averaging) or Form 4726 (Maximum Tax on Personal Service Income).
- You had more exemptions than were shown in the Tax Table for your filing status.

| | | |
|--|---|--|
| 1 Enter the amount from Form 1040, line 34 | 1 | |
| 2 Multiply \$1,000 by the total number of exemptions claimed on Form 1040, line 7 | 2 | |
| 3 Taxable income. Subtract line 2 from line 1. (Figure your tax on this amount by using the Tax Rate Schedules or one of the other methods listed on line 4.) | 3 | |
| 4 Income tax. Enter tax and check if from: <input type="checkbox"/> Tax Rate Schedule X, Y, or Z, <input type="checkbox"/> Schedule G, or <input type="checkbox"/> Form 4726. Also enter on Form 1040, line 35 | 4 | |

Part II Computation for Certain Taxpayers Who MUST Itemize Deductions

If you are included in one of the groups below, you **MUST** itemize. If you must itemize and the amount on Schedule A (Form 1040), line 40, is more than your itemized deductions on Schedule A, line 39, you must complete Part II before figuring your tax.

Note: If your earned income is more than your itemized deductions, you don't have to fill in Schedule A. Just enter your earned income in Part II, line 3, of this schedule, unless you are married filing a separate return and your spouse itemizes deductions. Generally, your earned income is the total of any amounts on Form 1040, lines 8, 13, and 19. See page 11 of the instructions for Form 1040 for more details.

line 3, of this schedule. If this is the case, don't complete Part II. Go back to Form 1040, line 33, and enter \$0. Then go to Form 1040, line 34.)

C. You file Form 4563 to exclude income from sources in U.S. possessions. (Please see Form 4563, and Publication 570, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)

D. You had dual status as a nonresident alien for part of 1980, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you don't have to itemize if at the end of 1980, you were a nonresident alien married to a U.S. resident or citizen and file a joint return reporting your combined worldwide income.

You MUST itemize your deductions if:

- A.** You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of \$1,000 or more and had earned income of less than \$2,300 if single (less than \$1,700 if married filing a separate return).
- B.** You are married filing a separate return and your spouse itemizes deductions. (There is an exception to this rule. You don't have to itemize if your spouse must itemize only because he or she is described in A and enters earned income instead of itemized deductions on Part II,

| | | |
|--|---|--|
| 1 Enter the amount from Form 1040, line 31 | 1 | |
| 2 If you checked Form 1040, Filing Status Box: [2 or 5, enter \$3,400] [1 or 4, enter \$2,300] [3, enter \$1,700] | 2 | |
| 3 Enter the amount from Schedule A, line 39 | 3 | |
| Caution: If you can be claimed as a dependent on your parents' return, see the Note above. Be sure you check the box below line 33 of Form 1040. | | |
| 4 Subtract line 3 from line 2 | 4 | |
| 5 Add lines 1 and 4. Enter here and on Form 1040, line 34. (Leave Form 1040, line 33 blank. Disregard the instruction to subtract line 33 from line 32. Follow the rest of the instructions for Form 1040, line 34.) | 5 | |

The example below may help you to complete Part II.

Example—Walter Green, a single individual, is claimed as a dependent on his parents' return. Walter's adjusted gross income, Form 1040, line 31, is \$4,000. Of this amount, \$1,500 was earned income from a summer job and \$2,500 was unearned income that he received as a beneficiary of a trust. Because Walter is being claimed as a dependent on his parents' return and has unearned income of \$1,000 or more and earned income of less than

\$2,300, he must use Part II of Schedule TC. Walter knows that his total itemized deductions are only \$500. Since this is less than his earned income (\$1,500), he does not have to complete Schedule A. Walter enters \$2,300, the zero bracket amount for a single individual, on line 2 of Part II and his earned income on line 3. He completes Part II as shown below and enters the total of \$4,800 on Form 1040, line 34. He then figures his tax using the Tax Tables as explained in the instructions for lines 34 and 35 on page 12.

| | |
|---|---------|
| 1 Adjusted gross income | \$4,000 |
| 2 Zero bracket amount for a single individual | \$2,300 |
| 3 Earned income | 1,500 |
| 4 Subtract line 3 from line 2 | 800 |
| 5 Add lines 1 and 4. Enter here and on Form 1040, line 34 | \$4,800 |

Note: If Walter's itemized deductions are more than his earned income, he must complete Schedule A first.

Form **2555**

Department of the Treasury
Internal Revenue Service

Deduction from, or Exclusion of, Income Earned Abroad

See separate instructions. Attach to Form 1040.
For the year January 1-December 31, 1980, or other tax year

1980

36

This Form is To Be Used Only by United States Citizens and Resident Aliens

Name of taxpayer _____ Social security number _____
 Foreign address (including Country) _____ Your occupation _____

Name of employer _____
 Employer's address U.S. Foreign _____
 Employer is (check) A foreign entity A U.S. company A qualified charitable organization
 any that apply A foreign affiliate of a U.S. company Self Other (specify) _____
 Give the latest year for which you filed a U.S. income tax return _____ Service Center where filed _____
 Enter earlier years you claimed deduction from, or exclusion of, income earned abroad under section 911 or 913 _____
 Check the status under which you claim deduction from, or exclusion of, income earned from services abroad Bona fide residence. Are you a U.S. citizen? Yes No
 Physical presence.

Complete all items in either Part I or Part II. If an item does not apply, write "DOES NOT APPLY." Fail-
ure to submit required information may result in disallowance of the claimed deduction or exclusion.

Part I To Be Completed for Bona Fide Residence Only (See Instruction 9)

1 List the countries where you have lived and the dates of residence during your 1979 and 1980 tax years _____
 Bona fide 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 any of your family live with you abroad during any part of the tax year? Yes No
 If "Yes," who and 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 status. (See instruction 9(c).)
 5 Complete the following for days present in the U.S. or its possessions during the tax 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 (Attach statement showing computation.) ¹ | 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.) ¹ |
|----------------------|-------------------------|------------------------------------|--|----------------------|-------------------------|------------------------------------|--|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Do not include this income in Part III. Report on Form 1040.

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) 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 (See Instruction 10)

7 The 18-month period that the test of physical presence in foreign countries is based on is from _____ through _____
 8 Enter your principal country of employment during your tax year _____
 9 Enter all travel abroad during the 18-month period that the test 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, enter the number of full days to the end of 18-month period. If you have no travel to report during the period, write in the 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 arrived | Date departed | Full days present in country | Number of days in U.S. on business | Amount earned in U.S. on business (Attach statement showing computation.) ¹ |
|----------------------------------|--------------|---------------|------------------------------|------------------------------------|--|
| | | | | | |
| | | | | | |
| | | | | | |

¹ Do not include this income in Part III. Report on Form 1040.

Form 2555 (1980)

Page 2

Part III To Be Completed by All Taxpayers

10 Enter on lines 11 through 18 all income, including noncash income, from sources outside the United States earned during 1980. (See Instructions 7, 11(b), 11(c), and 11(d).) Is part of the income (such as bonuses) for services performed in 1980, but received in another tax year? Yes No
 If "Yes," see Instructions 11(a) and 11(e).
 Report all income received during 1980 on your Form 1040 regardless of when the services were performed. If you received all or part of your income in foreign currency, translate its exchange value into terms of U.S. dollars at the rates prevailing at the time you actually or constructively received the income. Do not report income shown in Part I, line 5, on this schedule.

| Earned income for Personal Services Rendered in Foreign Countries During 1980 | Exchange rates used | Amount (in U.S. dollars) |
|---|---------------------|--------------------------|
| 11 Total wages, salaries, bonuses, commissions, etc., earned this year | | |
| 12 Pensions and annuities (see Instruction 11(d)) | | |
| 13 Allowable share of income for personal services rendered this year (see Instructions 7 and 11(a)): | | |
| (a) In a business (including farming) or profession (attach Schedule C or F (Form 1040)) | | |
| (b) In a partnership (give name, address, and nature of income) | | |
| 14 Noncash remuneration (market value of property or facilities furnished by employer—attach statement showing how determined): | | |
| (a) Home (lodging) | | |
| (b) Meals | | |
| (c) Car | | |
| (d) Other property or facilities (specify) | | |
| 15 Other foreign earned income (specify) | | |
| 16 Allowances, reimbursements, or expenses paid on your behalf for services rendered this year: | | |
| (a) Cost of living | | |
| (b) Overseas differential | | |
| (c) Family | | |
| (d) Education | | |
| (e) Home leave | | |
| (f) Quarters | | |
| (g) For any other purpose (specify) | | |
| (h) Total allowances, reimbursements, etc. Add lines 16(a) through line 16(g) | | |
| 17 Total earned income from foreign sources (add lines 11 through 15 and line 16(h)) | | |
| 18 (a) Value of meals and lodging included in income above which are excludable under section 119. (See Instruction 11(c)) | | |
| (b) Earned income from foreign sources (Subtract line 18(a) from line 17. Enter here and in Part IV, line 42(a)) | | |
| 19 Did you maintain a separate foreign residence for your family due to adverse living conditions at your tax home? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," give city and country of the separate foreign residence. Also show number of days during your tax year that you maintained a second household at that address _____ | | |
| 20 List your tax home(s) during your tax year _____ Did you change your tax home at any time during your tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No Note: If you answered "Yes" to either 19 or 20 above, see Instructions 11, 15, and 17 before completing this form. | | |
| 21 Did you live in a camp located in a hardship area for the convenience of your employer OR did you receive income for qualified charitable services in a lesser developed country? <input type="checkbox"/> Yes <input type="checkbox"/> No (See Instruction 19 for a description of what is considered a camp and for a definition of income for qualified charitable services in a lesser developed country.) If "Yes," you may elect (a) or (b) below. If "No," you may claim (b) below. (a) You may exclude from gross income the amount of \$20,000 (prorated on a daily basis for days you lived in a camp or a lesser developed country). See Part V. (b) You may claim the deduction for excess foreign living expenses. See Part IV. | | |

Form **4798**

Carryover of Pre-1970 Capital Losses (Computations of Capital Loss Carryovers and Summary of Capital Gains and Losses if Pre-1970 Capital Losses are Carried to 1980.)

1980

Department of the Treasury
Internal Revenue Service

Name(s) as shown on Form 1040

Your social security number

Instructions

A. Purpose of Form.—Use this form only if you have a pre-1970 capital loss carryover to 1980 from your 1979 Form 4798, Part II, line 17 or 23. If so, first fill in your 1980 Schedule D (Form 1040), lines 1 through 18 to report capital gains and losses for the current year and any post-1969 capital loss carryovers. Then complete Form 4798, Part I. Use Part II to figure your capital loss carryover from 1980 to 1981 for pre-1970 losses or a combination of pre-1970 and post-1969 losses.

B. Part I, Line 19 or 34.—If there are a gain and a loss on the lines mentioned in the instructions for Part I, line 19 or 34, enter the gain minus the amount of the loss. If the loss is more than the gain, enter zero. If there is a gain and no loss, enter the gain.

C. Part I, Line 22 or 37.—If there are a loss and a gain on the lines mentioned in the instructions for Part I, line 22 or 37, enter the loss minus the amount of the gain. If the gain is more than the loss, enter zero. If there is a loss and no gain, just enter the loss.

D. Married Taxpayers Filing Separate Re-

turns.—If you are married, filing a separate return, and losses are shown on lines 2 and 7 of Part I, complete Section B of Part I. If losses are shown on lines 5 and 7 of Part I, complete lines 14 through 22 of Part I (whether or not you have to complete lines 10 through 26), and ignore the note under line 14. Your limitation for line 28b is the sum of \$1,500 plus (1) the loss on line 22 of Part I (the long-term capital loss component), and (2) the loss on line 37 of Part I (the short-term capital loss component). Your total limitation must not exceed \$3,000.

Part I Capital Gains and Losses

Section A.—Summary of Capital Gains and Losses

| | | | | | |
|------------|----|---|----|-----|--|
| Short-term | 1 | Amount from your 1980 Schedule D (Form 1040), Part I, line 7 | 1 | | |
| | 2 | Pre-1970 short-term capital loss carryover to 1980 from your 1979 Form 4798, Part II, line 17 | 2 | () | |
| | 3 | Net short-term gain or (loss), combine lines 1 and 2 | 3 | | |
| Long-term | 4 | Amount from your 1980 Schedule D (Form 1040), Part II, line 18 | 4 | | |
| | 5 | Pre-1970 long-term capital loss carryover to 1980 from your 1979 Form 4798, Part II, line 23 | 5 | () | |
| | 6 | Net long-term gain or (loss), combine lines 4 and 5 | 6 | | |
| | 7 | Combine lines 3 and 6 and enter the net gain or (loss) here | 7 | | |
| | 8a | If line 7 shows a gain— a Enter 60% of line 6 or 60% of line 7, whichever is smaller. Enter zero if there is a loss or no entry on line 6 b If the amount you enter on this line is other than zero, you may be liable for the alternative minimum tax. See Form 6251. | 8a | | |
| | 8b | b Subtract line 8a from line 7. Enter here and on Form 1040, line 14 | 8b | | |
| | 9 | If line 7 shows a loss—If losses are shown on both lines 5 and 6, omit line 9 and go to line 10. Otherwise, enter one of the following amounts: a If line 3 is zero or a net gain, enter 50% of line 7 b If line 6 is zero or a net gain, enter amount from line 7 or c If line 3 and line 6 are net losses, enter amount from line 3 added to 50% of amount from line 6 | 9 | | |
| | 10 | Note: If there is an entry on line 9, skip lines 10 through 26 and go to line 27. | 10 | | |
| | 11 | Enter loss from line 3; if line 3 is zero or a gain, enter zero | 11 | | |
| | 12 | Enter loss from line 6 | 12 | | |
| | 13 | Enter gain, if any, from line 3; if line 3 is zero or a loss, enter zero | 13 | | |
| | 14 | Reduce loss on line 11 by any gain on line 12 | 14 | | |
| | 15 | Combine amounts on 1980 Schedule D (Form 1040), lines 5 and 16, and if gain, enter gain. If zero or a loss, enter zero | 15 | | |
| | 16 | Note: If the entry on line 14 is zero, skip lines 15 through 21 and enter on line 22 the loss shown on line 5. | 16 | | |
| | 17 | Enter gain, if any, from 1980 Schedule D (Form 1040), line 16. If zero or a loss, enter zero | 17 | | |
| | 18 | Enter line 14 or line 15, whichever is smaller | 18 | | |
| | 19 | Subtract line 16 from line 14 | 19 | | |
| | 20 | Enter loss from line 2; if line 2 is blank, enter zero | 20 | | |
| | 21 | Reduce gain on line 17 by loss on line 18 (see Instruction B) | 21 | | |
| | 22 | Enter loss from line 5 | 22 | | |
| | 23 | Add the gain(s) on line(s) 16 and 19 | 23 | | |
| | 24 | Reduce the loss on line 20 by any gain on line 21 (see Instruction C) | 24 | | |
| | 25 | Enter line 22 or line 13, whichever is smaller (if line 22 is zero, enter zero) | 25 | | |
| | 26 | Subtract amount on line 23 from the loss on line 13 | 26 | | |
| | 27 | Enter 50% of the amount on line 24 | 27 | | |
| | 28 | Add lines 10, 23 and 25 | 28 | | |
| | 29 | Enter the amount from line 9 or line 26, whichever applies | 29 | | |
| | 30 | Enter here and enter as a (loss) on Form 1040, line 14, the smallest of: a Amount on line 27 b \$3,000 (Married taxpayers filing separate returns see Instruction D); or c Taxable income, as adjusted (see page 21 in instructions for Schedule D (Form 1040)) | 30 | | |

Form 4798 (1980)

Form 4798 (1980)

Section B.—Complete if You are Married Filing a Separate Return and Losses are Shown on Lines 2 AND 7 of Part I

| | | | | |
|----|--|----|--|--|
| 29 | Combine amounts on 1980 Schedule D (Form 1040), lines 5 and 16, and if a gain, enter gain; if zero or a loss, enter zero | 29 | | |
| | Note: If the entry on line 29 is zero, skip lines 30 through 36, and enter on line 37 the loss shown on line 2 | | | |
| 30 | Enter gain, if any, from 1980 Schedule D (Form 1040), line 5. If zero or a loss, enter zero | 30 | | |
| 31 | Enter line 29 or line 30, whichever is smaller | 31 | | |
| 32 | Subtract line 31 from line 29 | 32 | | |
| 33 | Enter loss from line 5; if line 5 is blank, enter zero | 33 | | |
| 34 | Reduce any gain on line 32 by any loss on line 33 (see Instruction B) | 34 | | |
| 35 | Enter loss from line 2 | 35 | | |
| 36 | Add the gain(s) on line(s) 31 and 34 | 36 | | |
| 37 | Reduce the loss on line 35 by any gain on line 36 (see Instruction C) | 37 | | |

Part II Pre-1970 and Post-1969 Capital Loss Carryovers from 1980 to 1981 (Complete This Part if the Amount on Part I, Line 27 is Larger Than the Loss on Part I, Line 28)

| | | | | |
|----|---|----|--|--|
| 1 | Enter loss shown in Part I, line 3. If none, enter zero and skip lines 2 through 20. Then go to line 21 | 1 | | |
| 2 | Enter gain shown in Part I, line 6. If that line is blank or shows a loss, enter zero | 2 | | |
| 3 | Reduce loss on line 1 by any gain on line 2 | 3 | | |
| 4 | Note: If Part I, line 2 is blank, skip lines 4 through 11 and enter zero on line 12. Then go to line 13. | | | |
| 4 | Combine lines 5 and 16 on your 1980 Schedule D (Form 1040). Enter the gain; if zero or a loss, enter zero | 4 | | |
| 5 | Note: If line 4 is zero, skip lines 5 through 11 and enter on line 12 the loss from Part I, line 2. Then go to line 13. | | | |
| 5 | Enter gain, if any, from 1980 Schedule D (Form 1040), line 5. If zero or a loss, enter zero | 5 | | |
| 6 | Enter line 4 or 5, whichever is smaller | 6 | | |
| 7 | Subtract line 6 from line 4 | 7 | | |
| 8 | Enter loss from Part I, line 5; otherwise, enter zero | 8 | | |
| 9 | Reduce any gain on line 7 by any loss on line 8 | 9 | | |
| 10 | Enter loss from Part I, line 2; otherwise, enter zero | 10 | | |
| 11 | Add the gains on lines 6 and 9 | 11 | | |
| 12 | Reduce the loss on line 10 by any gain on line 11 | 12 | | |
| 13 | Pre-1970 short-term capital loss (enter line 3 or 12, whichever is smaller) | 13 | | |
| 14 | Short-term capital loss from years beginning after 1969 (subtract line 13 from line 3) | 14 | | |
| 15 | Enter any loss from line 13, above | 15 | | |
| 16 | Enter loss from Part I, line 28 | 16 | | |
| 17 | Pre-1970 short-term loss carryover to 1981 (subtract line 16 from line 15. If the loss on line 15 is smaller than the loss on line 16, enter zero) | 17 | | |
| 18 | Enter any loss from line 14, above | 18 | | |
| 19 | Subtract line 15 from line 16. If the loss on line 16 is smaller than the loss on line 15, enter zero | 19 | | |
| 20 | Post-1969 short-term loss carryover to 1981 (subtract line 19 from line 18. If the loss on line 18 is smaller than the loss on line 19, enter zero) | 20 | | |
| 21 | If you had to complete Part I, lines 10 through 26, enter any loss from Part I, line 23. Otherwise, enter zero | 21 | | |
| 22 | Subtract line 18 from line 19. If the loss on line 19 is smaller than the loss on line 18, enter zero | 22 | | |
| 23 | Note: If you skipped lines 2 through 20 above, enter amount from Part I, line 28. | | | |
| 23 | Pre-1970 long-term loss carryover to 1981 (subtract line 22 from line 21. If the loss on line 21 is smaller than the loss on line 22, enter zero) | 23 | | |
| 24 | If you had to complete Part I, lines 10 through 26, enter any loss from Part I, line 24. Otherwise, enter any loss from Part I, line 6 | 24 | | |
| 25 | Subtract line 21 from line 22 × 2. If the loss on line 22 is smaller than the loss on line 21, enter zero | 25 | | |
| 26 | Post-1969 long-term loss carryover to 1981 (subtract line 25 from line 24. If the loss on line 24 is smaller than the loss on line 25, enter zero) | 26 | | |

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Energy Credits

▶ Attach to Form 1040. ▶ See Instructions on back.

Name(s) as shown on Form 1040

Your social security number

Enter in the space below the address of your principal residence on which the credit is claimed if it is different from the address shown on Form 1040.

Part I Fill in your energy conservation costs (but do not include repair or maintenance costs).

If you have an energy credit carryover from a previous tax year and no energy savings costs this year, skip to Part III, line 16.

A. Answer the following question: Was your principal residence substantially completed before April 20, 1977? Yes No

B. If you checked the "NO" box, you CANNOT claim an energy credit for conservation cost. Do NOT fill in lines 1 through 7 of this form.

| | | | |
|---|----|---------|----|
| 1 Energy Conservation Items: | | | |
| a Insulation | 1a | | |
| b Storm (or thermal) windows or doors | 1b | | |
| c Caulking or weatherstripping | 1c | | |
| d A furnace replacement burner that reduces the amount of fuel used | 1d | | |
| e A device for modifying flue openings to make a heating system more efficient | 1e | | |
| f An electrical or mechanical furnace ignition system that replaces a gas pilot light | 1f | | |
| g A thermostat with an automatic setback | 1g | | |
| h A meter that shows the cost of energy used | 1h | | |
| 2 Total (add lines 1a through 1h) | 2 | | |
| 3 Maximum amount | 3 | \$2,000 | 00 |
| 4 Enter the total energy conservation costs for this residence from your 1978 and 1979 Form 5695, line 2 | 4 | | |
| 5 Subtract line 4 from line 3 (if line 4 is more than line 3, do not complete any more of this part. You cannot claim any more energy conservation credit for this residence.) | 5 | | |
| 6 Enter the amount on line 2 or line 5, whichever is less | 6 | | |
| 7 Enter 15% of line 6 here and include in amount on line 15 below | 7 | | |

Part II Fill in your renewable energy source costs (but do not include repair or maintenance costs).

If you have an energy credit carryover from a previous tax year and no energy savings costs this year, skip to Part III, line 16.

| | | | |
|---|----|----------|----|
| 8 Renewable Energy Source Items: | | | |
| a Solar | 8a | | |
| b Geothermal | 8b | | |
| c Wind | 8c | | |
| 9 Total (add lines 8a through 8c) | 9 | | |
| 10 Maximum amount | 10 | \$10,000 | 00 |
| 11 Enter the total renewable energy source costs for this residence from your 1978 Form 5695, line 5 and 1979 Form 5695, line 9 | 11 | | |
| 12 Subtract line 11 from line 10 (if line 11 is more than line 10, do not complete any more of this part. You cannot claim any more renewable energy source cost credit for this residence.) | 12 | | |
| 13 Enter amount on line 9 or line 12, whichever is less | 13 | | |
| 14 Enter 40% of line 13 here and include in amount on line 15 below | 14 | | |

Part III Fill in this part to figure the limitation

| | | | |
|---|----|--|--|
| 15 Add line 7 and line 14. If less than \$10, enter zero | 15 | | |
| 16 Enter your energy credit carryover from a previous tax year | 16 | | |
| 17 Add lines 15 and 16 | 17 | | |
| 18 Enter the amount of tax shown on Form 1040, line 37 | 18 | | |
| 19 Add lines 38 through 44 from Form 1040 and enter the total | 19 | | |
| 20 Subtract line 19 from line 18. If zero or less, enter zero | 20 | | |
| 21 Residential energy credit. Enter the amount on line 17 or line 20, whichever is less. Also, enter this amount on Form 1040, line 45 | 21 | | |

General Instructions

Two energy credits make up the residential energy credit, each with its own conditions and limits. These credits are based on: (1) Costs for home energy conservation, and (2) Costs for renewable energy source property.

The credit is based on the cost of items installed in your principal residence after April 19, 1977, and before January 1, 1986. The cost of the items includes the cost of installing them.

Qualified expenditures financed with nontaxable Federal, State, or other grants cannot be used to figure the energy credit.

Purpose.—Use this form to figure your residential energy credit if you had qualified energy saving items installed in your principal residence. The instructions below list conditions you must meet to take the credit. If you have an energy credit carryover from the previous tax year and no energy saving costs this year, fill in only Part III of the form. Attach Form 5695 to your tax return. For more information, please get Publication 903, Energy Credits for Individuals.

What is your principal residence?—To qualify as your principal residence, your residence must meet all of the conditions below.

- It must be the home where you and your family live (you may own it or rent it from another person).
- It must be in the United States.
- A summer or vacation home does not qualify.

If you live in a condominium or cooperative housing corporation dwelling unit, it may qualify. Please get Publication 903 for more details.

If you and another person own and use different principal residences and share the cost of qualified energy conservation property or renewable energy source property intended for joint use, each of you may claim the energy credit as a separate taxpayer. Divide the amount of qualified expense among each person on the basis of their share of the contribution to the total cost. This type of expenditure is effective if made after April 1, 1980.

For energy conservation items to qualify, your principal residence must have been substantially completed before April 20, 1977. A dwelling unit is considered substantially completed when it can be used as a personal residence even though minor items remain unfinished.

Note: You may claim the maximum credit on each principal residence you live in during the tax year. See the instructions for figuring the credit for more than one principal residence.

What are energy saving items?—You can take the credit for two kinds of energy saving items: energy conservation items and renewable energy source items.

- Energy conservation items are limited to:
- insulation (fiberglass, cellulose, etc.) for ceilings, walls, floors, roofs, water heaters, etc.
 - storm (or thermal) windows or doors for the outside of your residence.
 - caulking or weatherstripping for windows or doors for the outside of your residence.

- a furnace replacement burner that reduces the amount of fuels used.
- a device for modifying flue openings to make a heating system more efficient.
- an electrical or mechanical furnace ignition system that replaces a gas pilot light.
- a thermostat with an automatic setback.
- a meter that shows the cost of energy used.

To take the credit for an energy conservation item, you must:

- install them in your principal residence which was substantially completed before April 20, 1977,
- be the first one to use the item, and
- expect it to last at least 3 years.

The credit for energy conservation items cannot be more than \$300.

Renewable energy source items include solar, wind, and geothermal energy items which heat or cool your principal residence or provide hot water or electricity for it.

- Examples of solar energy items include:
- collectors,
 - rockbeds,
 - heat exchangers, and
 - solar panels installed on roofs (including those installed as a roof or part of a roof).

An example of an item that uses wind energy is a windmill that produces energy in any form (usually electricity) for your residence.

To take the credit for a renewable energy source item, you must:

- be the first one to use the item, and
- expect it to last at least 5 years.

The credit for renewable energy source items cannot be more than \$4,000.

What items are NOT eligible for the energy credit?—You cannot take the credit for items such as the following:

- carpeting;
- drapes;
- wood paneling;
- wood or peat-burning stoves;
- hydrogen fueled residential equipment;
- siding for the outside of your residence;
- heat pump (both air and water);
- fluorescent replacement lighting system;
- replacement boilers and furnaces, and
- swimming pools used to store energy.

Figuring the credit for more than one principal residence.—You can take the maximum credit for each principal residence you live in. If you use all of your credit for one residence and then move, you may take the maximum credit amount on your next residence.

For example, if you sold your principal residence in May of 1980 and bought another in June, you would be entitled to take up to \$300 credit on each residence for energy conservation items.

To figure your allowable 1980 energy credit for more than one principal residence, follow these instructions:

- (1) Fill out Part I or II on a separate Form 5695 for each principal residence.
- (2) Enter the total of all parts on line 15 of one of the forms.
- (3) In the space above line 15, write "More than one principal residence."
- (4) Attach all forms to your return.

Caution: You should keep a copy of each Form 5695 that you file for your records. For example, if you sell your principal residence, you will need to know the amount of the credit claimed in prior tax years. You must reduce the basis of your principal residence by the amount of energy credit taken against your tax, if the items for which the credit is taken are a proper increase to the basis.

What to do with an energy credit when it's more than your tax.—If your credit for this year is more than your tax minus certain other credits, you can carry over the excess energy credit to the following tax year.

Carryover for tax year in which the alternative minimum tax applies.—If the alternative minimum tax applies, you may not receive the full tax benefit for the energy credit claimed during the tax year. If so, the amount of the energy credit benefit you lose is eligible for carryover. See Publication 525, Taxable and Nontaxable Income, for more details.

Specific Instructions

Part I, lines 1a through 1h (insulation, storm (or thermal) windows or doors, caulking or weatherstripping, etc.).—Enter your energy conservation costs only for this tax year. Count the cost of the item and its installation in or on your principal residence. Do not include the cost of repairs or maintenance for energy conservation items.

Part I, line 4.—Enter your total energy conservation costs from 1978 and 1979 for this principal residence. If you had energy conservation costs in the previous tax year but could not take a credit because it was less than \$10, enter zero.

Part II, lines 8a through 8c (solar, geothermal, and wind).—Enter your renewable energy source costs only for this tax year. Count the cost of the item and the cost of labor for its assembly, preparation, and installation in connection with your principal residence. Do not include the cost of repairs or maintenance for renewable energy source items.

Part II, line 11.—Enter your total renewable energy source costs from 1978 and 1979 for this principal residence. If you had renewable energy source costs in the previous tax year but could not take a credit because it was less than \$10, enter zero.

Part III.—The amount of your energy credit is limited to your tax less other credits. If you have an amount on line 17 which is more than line 20, you can carry over the excess energy credit to the next tax year.

Part III, line 16.—If your tax for the previous tax year was less than the amount of energy credit, you have a credit carryover to this tax year. Enter the carryover amount on this line.

USER SURVEY

Statistics of Income – 1980 Individual Income Tax Returns

Please take a few moments to answer the following questions concerning this *Statistics of Income* publication. Your responses will enable us to direct our efforts to meeting the needs of our users. After indicating your responses, please fold, tape, and mail. No postage is required. Thank you for your cooperation.

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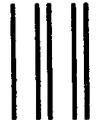
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